



**Warrumbungle Shire
Council**

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

**Year End
(30 June 2012/13)**



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Part 1: Income Statement

| | Original Budget \$'000 | Approved Changes \$'000 | Revised Budget \$'000 | Actuals 30-Jun-13 \$'000 | Variance % | |
|--|---------------------------------------|--|--------------------------------------|---|-----------------------|---|
| Income from Continuing Operations | | | | | | |
| Rates and Annual Charges | 10,533 | - | 10,533 | 10,420 | 99% | a |
| User Charges and Fees | 5,115 | 5 | 5,120 | 5,994 | 117% | b |
| Interest & Investment Revenue | 998 | - | 998 | 1,067 | 107% | c |
| Other Revenues | 667 | 3 | 670 | 2,339 | 349% | d |
| Grants & Contributions | 16,601 | (267) | 16,334 | 16,075 | 98% | e |
| Gains/(Losses) from Disposal of Assets | 262 | - | 262 | (600) | -229% | f |
| Net Share of Interest in Joint Ventures | - | - | - | 10 | 100% | |
| Total Income From Continuing Operations | 34,176 | (259) | 33,917 | 35,305 | 104% | |
| Expenses from Continuing Operations | | | | | | |
| Employee Benefits & On-Costs | 13,923 | - | 13,923 | 12,994 | 93% | g |
| Borrowing Costs | 203 | 23 | 226 | 255 | 113% | h |
| Materials & Contracts | 7,225 | 361 | 7,586 | 7,906 | 104% | i |
| Depreciation & Impairment | 10,024 | - | 10,024 | 9,525 | 95% | j |
| Other Expenses | 5,041 | 8 | 5,049 | 5,554 | 110% | k |
| Net Share of Interest in Joint Ventures | 37 | - | 37 | - | 0% | l |
| Total Expenses From Continuing Operations | 36,453 | 392 | 36,845 | 36,234 | 98% | |
| Operating Result from Continuing Operations | (2,277) | (651) | (2,928) | (929) | | |

Part 1: Income Statement (Continued)

Notes: Revenue

- (a) Rates and annual charges under budget by 1% (\$113k) due to:
- * Sewer access charges (\$134k). Use of discharge factors in sewer forecast means that the forecasting of sewer access is inherently difficult;
- (b) User charges and fees 17% (\$874k) over budget due to:
- * Higher than budgeted water consumption revenue as a result of a hotter than average summer (\$286k)
 - * Higher than budgeted private works revenue mostly due to works for Cobbora coal not budgeted for (\$242k)
 - * Higher than budgeted quarry revenue from the new Warrumbungle Quarry (\$316k)
 - * Higher than budgeted pools revenue due to hotter than average summer (\$31k)
 - * Other minor items \$60k (sewer usage, leaseback revenue, tip fees etc) offset by various underspends
- (c) Interest and investments revenue 7% (\$69k) over budget due to:
- * \$202k higher than budget reversal of prior year impairment (non-cash item) as investments come due; offset by
 - * \$142k lower than budget interest revenue as a result of falling interest rates.
- (d) Other revenue 349% (\$1.67m) over budget due to:
- * \$558k claim for asbestos clean up
 - * \$221k RFS claim
 - * \$127k Disaster Recovery Center claim
 - * \$154k S44 fire plant hire
 - * \$222k road repair refund
- All these items (total \$1.282m) relate to expenditure incurred by Council for works done as part of the S44 fire and none of these items were included in Council's budget. Council is awaiting a refund for these works from other levels of government. Expenditure for these items is booked as either contractors, plant, materials, or employee related expenditure. Figures above are based on Council's claims to the state government.
- The remaining variance against budget is due to higher than budgeted insurance claim recoveries (\$338k) predominantly due to the insurance claim for the burnt grader, and higher than budget diesel fuel rebates (\$30k) due to Council correctly accounting for fuel
- (e) Grants under budget by 2% (\$259k) due to:
- * Non-receipt of water grant of \$300k. Grant reliant on completion of best practice work which is still ongoing;
 - * Lower than budgeted FAGs grants (\$40k) due to difference between assumed indexation and final allocation;
 - * Lower than budget Local Road Flood Damage (\$50k) and R2R grants (\$88k) due to a small portion of works required for these grants to be paid still being completed; offset by
 - * Higher than budgeted grants for Community Transport (\$60k), MSO (\$60k), youth activities (\$30k), and Yuluwirri Kids (\$50k), the last of which relates to monies to be paid as fee subsidies in the 2013/14 financial year.
 - * Higher than budgeted block grants (\$76k) due to final indexation rate for these grants differing from budget estimates.
- (f) Gains/(losses) from disposal 229% (\$862k) lower than budget due to:
- * Lower than budgeted trade in value, due partially to a portion of the trade ins being treated as insurance claim recoveries (\$284k);
 - * Write off of roads resealed and re-sheeted (\$330k) previously not budgeted for as it is a non-cash item;
 - * Write off of inventory items (\$60k) due to devaluation increment through P&L and the write off of a road parcel previously captured as inventory (identified this financial year);
 - * Write off of two land parcels incorrectly valued identified as part of the revaluation (\$46k).

Part 1: Income Statement (Continued)

Notes: Expenditure

- (g)** Employee related expenditure is 7% (\$929k) under the pro-rata budget due to:
- * Workers comp \$306k under budget due to lower than budgeted premium of \$495k and the receipt in the 2012/13 financial year of a premium reimbursement of \$127k from prior years.
 - * \$364k worth of RFS contributions captured as employee related expenditure in the budget, but treated as a contribution (in other expenses) in the actuals;
 - * Salaries relating to impairment restoration works on local roads capitalised (\$198k)
 - * An overly conservative budget that assumed full employment across the organisation despite several key positions not being filled (Road Contracts Manager, Waste Manager etc) for either the full year or a large part of the year. Some of these positions were filled by contractors, increasing materials and contractors expenditure.
 - * Higher than budgeted employee related expenditure being capitalised as a result of the large capital revotes from the prior year (capex related employee benefits increased by \$162k year on year).
- (h)** Borrowing costs 13% (\$29k) over budget due to:
- * Higher than budget asset remediation provisions (non-cash item) for Council quarries (\$27k).
- (i)**
- Materials and contracts expenditure 4% (\$320k) over budget due to:
- * Materials and contracts (including plant) related expenditure for S44 items mentioned in (d) above (\$507k for asbestos return alone) most of which would not have been incurred if the S44 fire had not happened
 - * Higher than budget contractors expenditure due to some vacant positions being filled by contractors.
 - * Offset by materials and contracts expenditure relating to impairment restoration works on local roads capitalised (\$346k)
- (j)** Depreciation expenditure 5% (\$499k) under budget due to:
- * Budget assuming higher than actual depreciation for buildings.
- Due to the revaluation, depreciation expenditure for this line item should increase to roughly \$1.2m next financial year.
- (k)** Other expenses 10% (\$505k) over budget due to:
- * \$364k worth of RFS contributions captured as employee related expenditure in the budget, but treated as a contribution (in other expenses) in the actuals;
 - * Overspend on telecommunications (\$53k);
 - * Write off of bad and doubtful debts not captured in the original budget;
- (l)** Net share of Joint Ventures \$47k under budget due to Council receiving a net share of profit (\$10k) as opposed to the originally forecast loss of \$34k.

Part 1: Income Statement (Continued) - Split by Council Business Area

| | General | Water | Sewer | Waste | Yuluwirri Kids | Warrumbungle Community Care | Family Support Services | Warrumbungle Quarry | Internal Charges to Back Out | Total |
|--|----------------|--------------|--------------|--------------|----------------|--------------------------------|-------------------------------|------------------------|---------------------------------|---------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | | \$'000 |
| Income from Continuing Operations | | | | | | | | | | |
| Rates and Annual Charges | 6,747 | 1,212 | 1,007 | 1,454 | - | - | - | - | - | 10,420 |
| User Charges and Fees | 3,141 | 1,398 | 138 | 46 | 682 | 147 | 126 | 316 | - | 5,994 |
| Interest & Investment Revenue | 920 | 69 | 147 | 16 | - | - | - | - | (85) | 1,067 |
| Other Revenues | 2,224 | 4 | 6 | 105 | - | - | - | - | - | 2,339 |
| Grants & Contributions | 13,558 | 292 | 41 | 59 | 492 | 723 | 910 | - | - | 16,075 |
| Gains/(Losses) from Disposal of Assets | (593) | - | - | - | - | (3) | (4) | - | - | (600) |
| Net Share of Interest in Joint Ventures | 10 | - | - | - | - | - | - | - | - | 10 |
| Total Income From Continuing Operations | 26,007 | 2,975 | 1,339 | 1,680 | 1,174 | 867 | 1,032 | 316 | - | 35,305 |
| Expenses from Continuing Operations | | | | | | | | | | |
| Employee Benefits & On-Costs | 9,041 | 779 | 396 | 911 | 929 | 467 | 445 | 26 | - | 12,994 |
| Borrowing Costs | 293 | 46 | - | 1 | - | - | - | - | (85) | 255 |
| Materials & Contracts | 4,913 | 925 | 374 | 833 | 94 | 200 | 529 | 38 | - | 7,906 |
| Depreciation & Impairment | 8,345 | 778 | 402 | - | - | - | - | - | - | 9,525 |
| Other Expenses | 4,948 | 241 | 90 | 20 | 117 | 53 | 24 | 61 | - | 5,554 |
| Net Share of Interest in Joint Ventures | - | - | - | - | - | - | - | - | - | - |
| Total Expenses From Continuing Operations | 27,540 | 2,769 | 1,262 | 1,765 | 1,140 | 720 | 998 | 125 | (85) | 36,234 |
| Operating Result from Continuing Operations | (1,533) | 206 | 77 | (85) | 34 | 147 | 34 | 191 | - | (929) |

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

Part 2: Balance Sheet

| | Original Budget \$'000 | Approved Changes \$'000 | Revised Budget \$'000 | YTD Actuals \$'000 |
|--------------------------------------|------------------------------|-------------------------------|-----------------------------|--------------------------|
| Assets | | | | |
| Current Assets | | | | |
| Cash and Cash Equivalents | 10,621 | (387) | 10,234 | 14,171 |
| Investments (Current) | - | - | - | - |
| Receivables (Current) | 1,781 | 304 | 2,085 | 4,013 |
| Inventories (Current) | 554 | 33 | 587 | 536 |
| Total Current Assets | 12,956 | (50) | 12,906 | 18,720 |
| Non-Current Assets | | | | |
| Investments (Non-Current) | 2,503 | 55 | 2,558 | 2,760 |
| Receivables (Non-Current) | - | - | - | 1 |
| Inventories (Non-Current) | 474 | (11) | 463 | 319 |
| Property, Plant & Equipment | 377,705 | 73,335 | 451,040 | 428,890 |
| Investments - Equity Method | 310 | (24) | 286 | 296 |
| Total Non-Current Assets | 380,992 | 73,355 | 454,347 | 432,266 |
| Total Assets | 393,948 | 73,305 | 467,253 | 450,986 |
| Current Liabilities | | | | |
| Payables | 1,173 | 986 | 2,159 | 2,395 |
| Borrowings | 275 | 114 | 389 | 397 |
| Provisions | 3,051 | 395 | 3,446 | 3,642 |
| Total Current Liabilities | 4,499 | 1,495 | 5,994 | 6,434 |
| Non-Current Liabilities | | | | |
| Borrowings | 2,376 | 2,506 | 4,882 | 4,901 |
| Provisions | 1,174 | 142 | 1,316 | 1,197 |
| Total Non-Current Liabilities | 3,550 | 2,648 | 6,198 | 6,098 |
| Total Liabilities | 8,049 | 4,143 | 12,192 | 12,532 |
| Net Assets | 385,899 | 69,162 | 455,061 | 438,454 |
| Retained Earnings | 334,519 | 21,172 | 355,691 | 357,689 |
| Revaluation Reserves | 51,380 | 47,990 | 99,370 | 80,765 |
| Total Equity | 385,899 | 69,162 | 455,061 | 438,454 |

- - - -

Part 3: Statement of Cash Flows

| | Original Budget \$'000 | Approved Changes \$'000 | Revised Budget \$'000 | YTD Actuals \$'000 |
|---|------------------------------|-------------------------------|-----------------------------|--------------------------|
| Cash Flows from Operating Activities | | | | |
| Receipts | | | | |
| Rates and Annual Charges | 11,233 | (500) | 10,733 | 10,458 |
| User Charges and Fees | 6,515 | 5 | 6,520 | 6,229 |
| Interest & Investment Revenue | 777 | (1) | 776 | 609 |
| Bonds and Deposits Received | - | - | - | 487 |
| Other Revenues | 1,598 | 3 | 1,601 | 3,730 |
| Grants & Contributions - Capital | 16,601 | (267) | 16,334 | 16,427 |
| Payments | | | | |
| Employee Benefits & On-Costs | (13,918) | - | (13,918) | (12,794) |
| Materials & Contracts | (7,214) | (508) | (7,722) | (9,401) |
| Borrowing Costs | (203) | 125 | (78) | (320) |
| Other Expenses | (5,948) | (8) | (5,956) | (6,458) |
| Net Cash provided (or used in) Operating Activities | 9,441 | (1,151) | 8,290 | 8,967 |
| Cash Flows from Investing Activities | | | | |
| Receipts | | | | |
| Sale of Investment Securities | 3,500 | - | 3,500 | 3,500 |
| Sale of Real Estate Assets | 43 | - | 43 | - |
| Sale of Infrastructure, Property, Plant and Equipment | 1,271 | - | 1,271 | 1,338 |
| Deferred Debtors Receipts | - | - | - | 3 |
| Payments | | | | |
| Purchase of Investment Securities | - | - | - | - |
| Purchase of Infrastructure, Property, Plant and Equipment | (11,498) | (5,645) | (17,143) | (13,993) |
| Purchase of Real Estate Assets | (55) | - | (55) | - |
| Contributions Paid to Joint Ventures & Associates | - | - | - | - |
| Net Cash provided (or used in) Investing Activities | (6,739) | (5,645) | (12,384) | (9,152) |
| Cash Flows from Financing Activities | | | | |
| Receipts | | | | |
| Proceeds from Borrowings & Advances | 1,150 | 2,638 | 3,788 | 3,800 |
| Payments | | | | |
| Repayment of Borrowings & Advances | (180) | (17) | (197) | (183) |
| Repayment of Finance Lease Liabilities | (59) | - | (59) | (57) |
| Net Cash provided (or used in) Financing Activities | 911 | 2,621 | 3,532 | 3,560 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | 3,613 | (4,175) | (562) | 3,375 |
| Cash & Cash Equivalents – Opening balance | 7,008 | 3,788 | 10,796 | 10,796 |
| Cash & Cash Equivalents – Closing balance | 10,621 | (387) | 10,234 | 14,171 |

A) Unrestricted Cash Reconciliation

| | | | | |
|---|---------------|-----------|---------------|---------------|
| Cash and Cash Equivalents | 10,621 | - | 10,234 | 14,171 |
| <i>Add:</i> | | | | |
| Investments | 2,503 | 55 | 2,558 | 2,760 |
| Total: Cash and Investments | 13,124 | 55 | 12,792 | 16,931 |
| <i>Less:</i> | | | | |
| Internally Restricted Cash | 946 | - | 946 | 3,940 |
| Externally Restricted Cash | 5,938 | (2,054) | 3,884 | 5,222 |
| Total: Unrestricted Cash & Investments | 6,240 | - | 7,962 | 7,769 |

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

Part 4: Summary of Results

| | Original Budget \$'000 | Approved Changes \$'000 | Revised Budget \$'000 | Actuals as at 30/06/2013 \$'000 |
|--|------------------------------|-------------------------------|-----------------------------|---------------------------------------|
| Income Statement | | | | |
| Income from Continuing Operations | | | | |
| Rates and Annual Charges | 10,533 | - | 10,533 | 10,420 |
| User Charges and Fees | 5,115 | 5 | 5,120 | 5,994 |
| Interest & Investment Revenue | 998 | - | 998 | 1,067 |
| Other Revenues | 667 | 3 | 670 | 2,339 |
| Grants & Contributions | 16,601 | (267) | 16,334 | 16,075 |
| Gains/(Losses) from Disposal of Assets | 262 | - | 262 | (600) |
| Net Share of Interest in Joint Ventures | - | - | - | 10 |
| Total Income From Continuing Operations | 34,176 | (259) | 33,917 | 35,305 |
| Expenses from Continuing Operations | | | | |
| Employee Benefits & On-Costs | 13,923 | - | 13,923 | 12,994 |
| Borrowing Costs | 203 | 23 | 226 | 255 |
| Materials & Contracts | 7,225 | 361 | 7,586 | 7,906 |
| Depreciation & Impairment | 10,024 | - | 10,024 | 9,525 |
| Other Expenses | 5,041 | 8 | 5,049 | 5,554 |
| Net Share of Interest in Joint Ventures | 37 | - | 37 | - |
| Total Expenses From Continuing Operations | 36,453 | 392 | 36,845 | 36,234 |
| Operating Result from P&L | (2,277) | (651) | (2,928) | (929) |

| | | | | |
|--|----------------|----------------|----------------|--------------|
| Reconciliation to Cash Surplus/(Deficit) | | | | |
| Operating Result from P&L | (2,277) | (651) | (2,928) | (929) |
| <i>Add/(less):</i> | | | | |
| Capital Expenditure | (9,226) | (6,645) | (15,871) | (13,992) |
| Movements in Loans and Finance Leases | 911 | 2,621 | 3,532 | 3,561 |
| Mvmnts fr Restricted Assets + Rounding | 167 | (167) | - | - |
| Depreciation Expense | 10,024 | - | 10,024 | 9,525 |
| Non-cash items included in Adjusted Operating Result above | (421) | - | (421) | 1,564 |
| Cash Surplus/(Deficit) Function View | (822) | (4,842) | (5,664) | (271) |

| | | | | |
|---|---------------|----------------|----------------|---------------|
| Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement | | | | |
| Cash Surplus/Deficit Function View | (822) | (4,842) | (5,664) | (271) |
| <i>Add/(less):</i> | | | | |
| Balance sheet movements (e.g. decrease in receivables etc.) | 2,102 | (500) | 1,602 | 146 |
| Investments sold during the year | 3,500 | - | 3,500 | 3,500 |
| Backout Restricted Assets | (167) | 167 | - | - |
| Backout Forecast revote in original budget | (1,000) | 1,000 | - | - |
| Cash Movement for the year | 3,613 | (4,175) | (562) | 3,375 |
| Cash Opening Balance | 7,008 | 3,788 | 10,796 | 10,796 |
| <i>Add:</i> | | | | |
| Cash Movement for the year | 3,613 | (4,175) | (562) | 3,375 |
| Investments at 30 June 2013 | 2,503 | 55 | 2,558 | 2,760 |
| Cash & Investments Closing Balance | 13,124 | (332) | 12,792 | 16,931 |

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

| Description | Cost of Council Activities | | | | Loan Receipts or Payments | Surplus / (Deficit) |
|--|----------------------------|-----------------------|---------------------|---------------------|---------------------------|---------------------|
| | Revenue | Recurrent Expenditure | Capital Expenditure | Net Cost to Council | | |
| Executive | | | | | | |
| General Manager | | | | | | |
| Management & Leadership | - | 564,959 | - | 564,959 | - | 564,959 |
| Governance | (3,471,532) | 394,467 | 2,530,856 | (546,209) | - | (546,209) |
| Total GM | (3,471,532) | 959,426 | 2,530,856 | 18,750 | - | 18,750 |
| Human Resources | | | | | | |
| HR Management | (5,381) | 318,495 | - | 313,114 | - | 313,114 |
| Payroll Services | - | 138,634 | - | 138,634 | - | 138,634 |
| WH&S and Risk Management | (58,746) | 92,110 | - | 33,364 | - | 33,364 |
| Learning & Development Services | (65,224) | 259,381 | - | 194,157 | - | 194,157 |
| Total HR | (129,351) | 808,620 | - | 679,269 | - | 679,269 |
| Total Executive | (3,600,883) | 1,768,046 | 2,530,856 | 698,019 | - | 698,019 |
| Technical Services | | | | | | |
| Technical Services Management | (2,704) | 124,582 | - | 121,878 | - | 121,878 |
| Total Technical Services Management | (2,704) | 124,582 | - | 121,878 | - | 121,878 |
| Design Services | | | | | | |
| Design Services Management | (8,946) | 69,792 | 13,580 | 74,426 | - | 74,426 |
| Emergency Services Management | (4,942) | 82,576 | - | 77,634 | - | 77,634 |
| Survey Investigation & Design | - | 262,593 | - | 262,593 | - | 262,593 |
| Asset Management | - | 32,896 | - | 32,896 | - | 32,896 |
| NSW Fire Brigade | - | 41,458 | - | 41,458 | - | 41,458 |
| Road Safety Officer | (47,378) | 104,644 | - | 57,266 | - | 57,266 |
| Total Design Services | (61,266) | 593,959 | 13,580 | 546,273 | - | 546,273 |
| Road Operations | | | | | | |
| Road Operations Management | (4,378) | 209,411 | - | 205,033 | - | 205,033 |
| Regional Roads M&R | (2,478,400) | 1,185,101 | 774,260 | (519,039) | - | (519,039) |
| Local Roads M&R | (3,169,238) | 2,554,885 | 4,779,828 | 4,165,475 | (2,153,501) | 2,011,974 |
| Aerodromes | (4,067) | 70,707 | 7,902 | 74,542 | - | 74,542 |
| Streets Rural | - | 30,592 | - | 30,592 | - | 30,592 |
| Private Works | (331,875) | 222,464 | - | (109,411) | - | (109,411) |
| Total Road Operations | (5,987,958) | 4,273,160 | 5,561,990 | 3,847,192 | (2,153,501) | 1,693,691 |
| Road Contracts & Private Works | | | | | | |
| Contract Management | (7,632) | 73,508 | - | 65,876 | - | 65,876 |
| RMCC & Other Road Contracts | (2,276,813) | 2,621,197 | - | 344,384 | - | 344,384 |
| Reseals | (1,004,300) | - | 996,267 | (8,033) | - | (8,033) |
| Total Road Contracts & Private Works | (3,288,745) | 2,694,705 | 996,267 | 402,227 | - | 402,227 |
| Fleet Services | | | | | | |
| Fleet Services Management | (33,048) | 123,640 | - | 90,592 | 39,348 | 129,940 |
| Plant And Equipment | (6,186,587) | 2,397,103 | 2,826,572 | (962,912) | - | (962,912) |
| Workshops | - | 52,424 | - | 52,424 | - | 52,424 |
| Total Fleet Services | (6,219,635) | 2,573,167 | 2,826,572 | (819,896) | 39,348 | (780,548) |
| Urban Services | | | | | | |
| Urban Services Management | (9,170) | 208,448 | - | 199,278 | - | 199,278 |
| Horticulture | (3,041) | 768,535 | 145,749 | 911,243 | - | 911,243 |
| Street Cleaning | - | 231,521 | - | 231,521 | - | 231,521 |
| Public Amenities | - | 201,204 | - | 201,204 | - | 201,204 |
| Ovals | (30,623) | 292,173 | 96,185 | 357,735 | - | 357,735 |
| Streets - Urban | (690,000) | 492,674 | 556,541 | 359,215 | - | 359,215 |
| Public Swimming Pools | (97,575) | 578,165 | 85,810 | 566,400 | - | 566,400 |
| Total Urban Services | (830,409) | 2,772,720 | 884,285 | 2,826,596 | - | 2,826,596 |
| Total Tech Services (Excluding Water/Sewer) | (16,390,717) | 13,032,293 | 10,282,694 | 6,924,270 | (2,114,153) | 4,810,117 |
| Environment & Community Services | | | | | | |
| E&C Services Management | | | | | | |
| E&C Services Management | (2,704) | 340,084 | - | 337,380 | - | 337,380 |
| Building Control | (47,395) | 159,015 | - | 111,620 | - | 111,620 |
| Environmental Health Services | (573,484) | 615,071 | - | 41,587 | - | 41,587 |
| Libraries | (66,866) | 571,396 | - | 504,530 | - | 504,530 |
| Town Planning | (108,052) | 116,509 | - | 8,457 | - | 8,457 |
| Total E&C Services Management | (798,501) | 1,802,075 | - | 1,003,574 | - | 1,003,574 |
| Family Support Services | | | | | | |
| Connect 5 | (202,663) | 198,593 | 31,632 | 27,562 | - | 27,562 |
| Family Day Care | (662,194) | 664,946 | - | 2,752 | - | 2,752 |
| Youth Development & Activities | (150,868) | 98,195 | - | (52,673) | - | (52,673) |
| OOSH & Vacation Care | (36,090) | 36,404 | - | 314 | - | 314 |
| Total Family Support Services | (1,051,815) | 998,138 | 31,632 | (22,045) | - | (22,045) |
| Regulatory Services | | | | | | |
| Compliance Services | (40,495) | 141,515 | - | 101,020 | - | 101,020 |
| Noxious Weeds | - | 93,452 | - | 93,452 | - | 93,452 |
| Total Regulatory Services | (40,495) | 234,967 | - | 194,472 | - | 194,472 |
| Warrumbungle Community Care | | | | | | |
| Centrelink | (30,508) | 29,407 | - | (1,101) | - | (1,101) |
| Community Transport | (292,458) | 210,494 | 175,161 | 93,197 | - | 93,197 |
| Multiservice Outlet | (602,353) | 480,484 | 6,195 | (115,674) | - | (115,674) |
| Total Warrumbungle Community Care | (925,319) | 720,385 | 181,356 | (23,578) | - | (23,578) |
| Yuluwirri Kids | (1,173,473) | 1,139,930 | - | (33,543) | - | (33,543) |
| Total Yuluwirri Kids | (1,173,473) | 1,139,930 | - | (33,543) | - | (33,543) |
| Total E&C Services | (3,989,603) | 4,895,495 | 212,988 | 1,118,880 | - | 1,118,880 |

| Description | Cost of Council Activities | | | | Loan Receipts or Payments | Surplus / (Deficit) |
|---|----------------------------|-----------------------|---------------------|---------------------|---------------------------|---------------------|
| | Revenue | Recurrent Expenditure | Capital Expenditure | Net Cost to Council | | |
| Corporate Services | | | | | | |
| Corporate Services Management | (270,875) | 200,429 | - | (70,446) | | (70,446) |
| Total Corporate Services Management | (270,875) | 200,429 | - | (70,446) | | (70,446) |
| Administration & Customer Services | | | | | | |
| Administration Services | (73,480) | 638,096 | 2,082 | 566,698 | - | 566,698 |
| Community Banking Agency | (90,709) | 103,580 | - | 12,871 | - | 12,871 |
| Total Administration & Customer Services | (164,189) | 741,676 | 2,082 | 579,569 | - | 579,569 |
| Bushfire & Emergency Services | | | | | | |
| Bushfire & Emergency Services | (3,150,654) | 2,902,227 | 168,687 | (79,740) | - | (79,740) |
| Total Bushfire & Emergency Services | (3,150,654) | 2,902,227 | 168,687 | (79,740) | - | (79,740) |
| Finance | | | | | | |
| Finance | (7,590,959) | 1,232,282 | - | (6,358,677) | - | (6,358,677) |
| Total Finance | (7,590,959) | 1,232,282 | - | (6,358,677) | - | (6,358,677) |
| Communications & IT | | | | | | |
| Communications & IT | (730,950) | 985,028 | 200,548 | 454,626 | - | 454,626 |
| Total Communications & IT | (730,950) | 985,028 | 200,548 | 454,626 | - | 454,626 |
| Property & Risk | | | | | | |
| Property & Risk | (82,626) | 688,621 | 118,253 | 724,248 | (1,500,000) | (775,752) |
| Cemetery Services | (65,065) | 131,419 | 36,019 | 102,373 | - | 102,373 |
| Medical Facilities | (47,771) | 59,559 | - | 11,788 | - | 11,788 |
| Public Halls | (36,007) | 192,841 | 16,502 | 173,336 | - | 173,336 |
| Total Property & Risk | (231,469) | 1,072,440 | 170,774 | 1,011,745 | (1,500,000) | (488,255) |
| Development & Tourism | | | | | | |
| Tourism & Development Services | (55,258) | 376,383 | - | 321,125 | - | 321,125 |
| Community Development | - | 64,000 | - | 64,000 | - | 64,000 |
| Tourism & Economic Promotion | - | 14,272 | - | 14,272 | - | 14,272 |
| Total Development & Tourism | (55,258) | 454,655 | - | 399,397 | - | 399,397 |
| Supply Services | | | | | | |
| Supply Services | - | 301,303 | 7,968 | 309,271 | - | 309,271 |
| Total Supply Services | - | 301,303 | 7,968 | 309,271 | - | 309,271 |
| Total Corporate Services | (12,194,354) | 7,890,040 | 550,059 | (3,754,255) | (1,500,000) | (5,254,255) |
| Total General Fund | (36,175,557) | 27,585,874 | 13,576,597 | 4,986,914 | (3,614,153) | 1,372,761 |
| Warrumbungle Water | | | | | | |
| Warrumbungle Water | (2,974,873) | 1,990,261 | 396,022 | (588,590) | 35,837 | (552,753) |
| Warrumbungle Sewer | (1,339,493) | 860,184 | 19,453 | (459,856) | - | (459,856) |
| Warrumbungle Waste | (1,679,437) | 1,765,600 | - | 86,163 | 17,478 | 103,641 |
| Warrumbungle Quarries | (316,340) | 123,662 | - | (192,678) | - | (192,678) |
| Total Warrumbungle Shire Council | (42,485,700) | 32,325,581 | 13,992,072 | 3,831,953 | (3,560,838) | 271,115 |

| | | | |
|---|---------------------|-------------------|---|
| | 1 | (2) | - |
| Total Cash Revenue/Expenditure (per above) | (42,485,700) | 32,325,581 | |
| Add/(Less): | | | |
| Non Cash Items | | | |
| Depreciation | - | 9,525,000 | |
| Net share of JV not budgeted for (non-cash) | - | - | |
| Remediation expenses not budgeted for (non cash) | - | 51,712 | |
| WDV of infra disposed not included above (non cash) | 436,609 | - | |
| Reversal of py impairment not included above (non cash) | (424,417) | - | |
| WDV of plant disposed not included above (non cash) | 1,501,028 | - | |
| Internal Charges (to back out) | | | |
| Plant income internal charge | 4,485,798 | (4,485,798) | |
| IT internal Charge | 730,950 | (730,950) | |
| Sewer Loan (internal) | 84,546 | (84,546) | |
| Other internal charges | 368,380 | (368,380) | |
| Other | | | |
| Rounding | (2,194) | 1,381 | |
| Total | (35,305,000) | 36,234,000 | |
| Total Revenue / Expenditure (accrual) per Income Statement | 35,305,000 | 36,234,000 | |
| Variance | - | - | |

Part 5: Revenue

| Description | Original Budget | Supp Votes | Revised Budget | Actuals YTD | % Rec to date |
|--|---------------------|------------------|---------------------|---------------------|---------------|
| Executive | | | | | |
| General Manager | | | | | |
| Management & Leadership | - | - | - | - | - |
| Governance | (3,587,050) | 133,651 | (3,453,399) | (3,471,532) | 101% |
| Total GM | (3,587,050) | 133,651 | (3,453,399) | (3,471,532) | 101% |
| Human Resources | | | | | |
| HR Management | (5,208) | - | (5,208) | (5,381) | 103% |
| Payroll Services | - | - | - | - | - |
| WH&S and Risk Management | (40,000) | - | (40,000) | (58,746) | 147% |
| Learning & Development Services | (21,500) | - | (21,500) | (65,224) | 303% |
| Total HR | (66,708) | - | (66,708) | (129,351) | 194% |
| Total Executive | (3,653,758) | 133,651 | (3,520,107) | (3,600,883) | 102% |
| Technical Services | | | | | |
| Technical Services Management | - | - | - | (2,704) | - |
| Total Technical Services Management | - | - | - | (2,704) | - |
| Design Services | | | | | |
| Design Services Management | (8,502) | - | (8,502) | (8,946) | 105% |
| Emergency Services Management | - | - | - | (4,942) | NB |
| Survey Investigation & Design | - | - | - | - | - |
| Asset Management | - | - | - | - | - |
| NSW Fire Brigade | - | - | - | - | - |
| Road Safety Officer | (42,018) | - | (42,018) | (47,378) | 113% |
| Total Design Services | (50,520) | - | (50,520) | (61,266) | 121% |
| Road Operations | | | | | |
| Road Operations Management | (4,615) | - | (4,615) | (4,378) | 95% |
| Regional Roads M&R | (2,402,400) | - | (2,402,400) | (2,478,400) | 103% |
| Local Roads M&R | (2,850,764) | (515,460) | (3,366,224) | (3,169,238) | 94% |
| Aerodromes | (5,600) | - | (5,600) | (4,067) | 73% |
| Streets Rural | - | - | - | - | - |
| Private Works | (191,600) | - | (191,600) | (331,875) | 173% |
| Total Road Operations | (5,454,979) | (515,460) | (5,970,439) | (5,987,958) | 100% |
| Road Contracts & Private Works | | | | | |
| Contract Management | (10,731) | - | (10,731) | (7,632) | 71% |
| RMCC & Other Road Contracts | (2,330,000) | - | (2,330,000) | (2,276,813) | 98% |
| Reseals | (1,004,300) | - | (1,004,300) | (1,004,300) | 100% |
| Total Road Contracts & Private Works | (3,345,031) | - | (3,345,031) | (3,288,745) | 98% |
| Fleet Services | | | | | |
| Fleet Services Management | (30,001) | - | (30,001) | (33,048) | 110% |
| Plant And Equipment | (4,315,664) | - | (4,315,664) | (6,186,587) | 143% |
| Workshops | 0 | - | - | - | - |
| Total Fleet Services | (4,345,665) | - | (4,345,665) | (6,219,635) | 143% |
| Urban Services | | | | | |
| Urban Services Management | (8,615) | - | (8,615) | (9,170) | 106% |
| Horticulture | - | - | - | (3,041) | NB |
| Street Cleaning | - | - | - | - | - |
| Public Amenities | - | - | - | - | - |
| Ovals | (12,540) | (25,000) | (37,540) | (30,623) | 82% |
| Streets - Urban | (802,700) | 100,000 | (702,700) | (690,000) | 98% |
| Public Swimming Pools | (66,600) | - | (66,600) | (97,575) | 147% |
| Total Urban Services | (890,455) | 75,000 | (815,455) | (830,409) | 102% |
| Total Tech Services (Excluding Water/Sewer) | (14,086,650) | (440,460) | (14,527,110) | (16,390,717) | 113% |
| Environment & Community Services | | | | | |
| E&C Services Management | | | | | |
| E&C Services Management | (2,000) | - | (2,000) | (2,704) | 135% |
| Building Control | (70,000) | - | (70,000) | (47,395) | 68% |
| Environmental Health Services | (6,000) | - | (6,000) | (573,484) | 9558% |
| Libraries | (58,577) | - | (58,577) | (66,866) | 114% |
| Town Planning | (96,900) | - | (96,900) | (108,052) | 112% |
| Total E&C Services Management | (233,477) | - | (233,477) | (798,501) | 342% |
| Family Support Services | | | | | |
| Connect 5 | (185,780) | - | (185,780) | (202,663) | 109% |
| Family Day Care | (638,700) | - | (638,700) | (662,194) | 104% |
| Youth Development & Activities | (94,906) | (20,423) | (115,329) | (150,868) | 131% |
| OOSH & Vacation Care | (19,369) | - | (19,369) | (36,090) | 186% |
| Total Family Support Services | (938,755) | (20,423) | (959,178) | (1,051,815) | 110% |
| Regulatory Services | | | | | |
| Compliance Services | (29,595) | - | (29,595) | (40,495) | 137% |
| Noxious Weeds | - | - | - | - | - |
| Total Regulatory Services | (29,595) | - | (29,595) | (40,495) | 137% |

Part 5: Revenue

| Description | Original Budget | Supp Votes | Revised Budget | Actuals YTD | % Rec to date |
|---|---------------------|-----------------|---------------------|---------------------|---------------|
| Warrumbungle Community Care | | | | | |
| Centrelink | (28,908) | - | (28,908) | (30,508) | 106% |
| Community Transport | (186,575) | - | (186,575) | (292,458) | 157% |
| Multiservice Outlet | (506,892) | - | (506,892) | (602,353) | 119% |
| Total Warrumbungle Community Care | (722,375) | - | (722,375) | (925,319) | 128% |
| Yuluwirri Kids | (2,016,055) | 870,000 | (1,146,055) | (1,173,473) | 102% |
| Total Yuluwirri Kids | (2,016,055) | 870,000 | (1,146,055) | (1,173,473) | 102% |
| Total E&C Services | (3,940,257) | 849,577 | (3,090,680) | (3,989,603) | 129% |
| Corporate Services | | | | | |
| Corporate Services Management | (262,593) | - | (262,593) | (270,875) | 103% |
| Total Corporate Services Management | (262,593) | - | (262,593) | (270,875) | 103% |
| Administration & Customer Services | | | | | |
| Administration Services | (69,878) | - | (69,878) | (73,480) | 105% |
| Community Banking Agency | (86,867) | - | (86,867) | (90,709) | 104% |
| Total Administration & Customer Services | (156,745) | - | (156,745) | (164,189) | 105% |
| Bushfire & Emergency Services | (2,490,565) | - | (2,490,565) | (3,150,654) | 127% |
| Total Bushfire & Emergency Services | (2,490,565) | - | (2,490,565) | (3,150,654) | 127% |
| Finance | (7,478,167) | - | (7,478,167) | (7,590,959) | 102% |
| Total Finance | (7,478,167) | - | (7,478,167) | (7,590,959) | 102% |
| Communications & IT | (730,950) | - | (730,950) | (730,950) | 100% |
| Total Communications & IT | (730,950) | - | (730,950) | (730,950) | 100% |
| Property & Risk | | | | | |
| Property & Risk | (492,801) | - | (492,801) | (82,626) | 17% |
| Cemetery Services | (85,000) | - | (85,000) | (65,065) | 77% |
| Medical Facilities | (63,531) | 6,745 | (56,786) | (47,771) | 84% |
| Public Halls | (31,450) | (32,229) | (63,679) | (36,007) | 57% |
| Total Property & Risk | (672,782) | (25,484) | (698,266) | (231,469) | 33% |
| Development & Tourism | | | | | |
| Tourism & Development Services | (4,989) | - | (4,989) | (55,258) | 1108% |
| Community Development | - | - | - | - | - |
| Tourism & Economic Promotion | (31,950) | (15,000) | (46,950) | - | 0% |
| Total Development & Tourism | (36,939) | (15,000) | (51,939) | (55,258) | 106% |
| Supply Services | (115,000) | - | (115,000) | - | 0% |
| Total Supply Services | (115,000) | - | (115,000) | - | 0% |
| Total Corporate Services | (11,943,741) | (40,484) | (11,984,225) | (12,194,354) | 102% |
| Total General Fund | (33,624,406) | 502,284 | (33,122,122) | (36,175,557) | 109% |
| Warrumbungle Water | (2,864,431) | (243,432) | (3,107,863) | (2,974,873) | 96% |
| Warrumbungle Sewer | (1,340,300) | - | (1,340,300) | (1,339,493) | 100% |
| Warrumbungle Waste | (1,688,155) | - | (1,688,155) | (1,679,437) | 99% |
| Warrumbungle Quarries | - | - | - | (316,340) | - |
| Total Warrumbungle Shire Council | (39,517,292) | 258,852 | (39,258,440) | (42,485,700) | 108% |

1

Reconciliation to P&L Revenue Figure

| | | | |
|---|---------------------|---------------------|---------------------|
| Total Revenue Function View | (39,517,292) | (39,258,440) | (42,485,700) |
| <i>(Add)/Less:</i> | | | |
| Plant income internal charge | 4,230,664 | 4,230,664 | 4,485,798 |
| IT internal Charge | 730,950 | 730,950 | 730,950 |
| Internal Loan Interest | 108,300 | 108,300 | 84,546 |
| Other Internal Charges | 754,259 | 754,259 | 368,380 |
| Reversal of py impairment not included above (non cash) | (221,000) | (221,000) | (424,417) |
| WDV of assets disposed not included above (non cash) | 1,052,000 | 1,052,000 | 1,501,028 |
| W/o of infra assets, property & Inventory | - | - | 436,609 |
| Revenue from trade in netted against capital (EOFY) | (1,314,000) | (1,314,000) | - |
| Rounding | 119 | 267 | (2,194) |
| Total | (34,176,000) | (33,917,000) | (35,305,000) |
| Per P&L | (34,176,000) | (33,917,000) | (35,305,000) |

Variance

-

-

-

Part 5: Revenue (Continued)

| Description | Revenue Revised Budget | Revenue Actuals | Var % | Reason for Variance |
|---|------------------------|---------------------|-------------|--|
| Executive | | | | |
| General Manager | (3,453,399) | (3,471,532) | 101% | Per budget |
| Human Resources | (66,708) | (129,351) | 194% | HR Revenue 94% over budget (\$63k) due to more traineeships being completed than scheduled (\$46k) and a higher than expected OHS & Incentive Rebate (\$18k) |
| Total Executive | (3,520,107) | (3,600,883) | 102% | |
| Technical Services | | | | |
| Technical Services Management | - | (2,704) | NB | TSM variance due to leaseback revenue not budgeted for |
| Design Services | (50,520) | (61,266) | 121% | Design Services Revenue 21 % over budget (\$10k) due to higher than budget Road Safety operating grant and revenue received from SES user charges not budgeted for. |
| Road Operations | (5,970,439) | (5,987,958) | 100% | Road Operations less than 1% (\$18k) over budget. Significant items to note include: * Private works over budget by \$140k (road ops only); * Block grant over budget by \$76k (budgeted indexation differed from final indexation used by RMS) * LIRS refund netted in expenditure in original budget separated as revenue in actuals (\$22k) These items were offset by: * Local road flood damage grant \$50k under budget due to works remaining incomplete; * R2R grant \$88k under budget; * Fags grant \$40k under budget due to assumed indexation in the budget differing from rates used in the final allocation. |
| Road Contracts & Private Works | (3,345,031) | (3,288,745) | 98% | Road Contracts & Private works revenue per budget. It should be noted that Council made a loss on its private works in the 2012/13 financial year predominantly due to the Barney's Reef job. |
| Fleet Services | (4,345,665) | (6,219,635) | 143% | Fleet Services 43% (\$1.87m) over budget due to fleet trade ins being treated as revenue in the actuals (\$1.547m) while being netted off against capital in the budget. This practice was ceased for the 2013/14 budget. The remaining variance is due to higher than budgeted Diesel Rebate (\$30k) due to Council correctly accounting for fuel used, and higher than budget fleet hire charges \$284k partially related to the bushfire. |
| Urban Services | (815,455) | (830,409) | 102% | Urban services 2% (\$15k) over budget due to higher than budgeted pools income \$31k due to the hotter than average summer temperatures, offset by lower than budgeted kerb and gutter contributions (\$8k) and lower than budget oval fees (\$7k). |
| Total Tech Services (Excl Water/Sewer) | (14,527,110) | (16,390,717) | 113% | |
| Environment & Community Services | | | | |
| E&C Services Management | (233,477) | (798,501) | 342% | E&C Services Management 342% (\$565k) over budget due to revenue from the asbestos cleanup. This item relates to expenditure incurred by Council for works done as part of the asbestos clean up and was not budgeted for. Council is awaiting a refund for this work from MPES. Other notable items include: * Building control revenue \$23k under budget; * Town planning revenue \$12k over budget * Heritage advisor grant revenue \$8k with no budget. * MRL Joint Venture profit share of \$10k, budget forecast a loss |
| Family Support Services | (959,178) | (1,051,815) | 110% | FSS 10% (\$92k) over budget due to higher than budgeted grants for Youth Activities (\$35k), a significant increase in OOSH and vacation care revenue \$17k, and revenue relating to vehicle trade ins not budgeted for (\$16k). |
| Regulatory Services | (29,595) | (40,495) | 137% | Regulatory services 37% (\$11k) over budget due to an increase in Companion animals registrations and an increase in enforcements. |
| Warrumbungle Community Care | (722,375) | (925,319) | 128% | WCC 28% (\$203k) over budget due to higher than budgeted grants for Community Transport and MSO (\$130k) due to budget forecast being too conservative, and revenue relating to vehicle and minor plant trade ins not budgeted for (\$55k). |
| Yuluwirri Kids | (1,146,055) | (1,173,473) | 102% | Yuluwirri kids 2% (\$27k) over budget due to higher than budgeted grants (\$50k) relating to monies to be paid as fee subsidies in the 2013/14 financial year. This was offset by lower than budget user charges. |
| Total E&C Services | (3,090,680) | (3,989,603) | 129% | |
| Corporate Services | | | | |
| Corporate Services Management | (262,593) | (270,875) | 103% | CSM 3% (\$8k) over budget due to higher than budgeted leaseback revenue. Manager IT leaseback revenue coded here. |

| Description | Revenue Revised Budget | Revenue Actuals | Var % | Reason for Variance |
|---|------------------------|---------------------|-------------|--|
| Administration & Customer Services | (156,745) | (164,189) | 105% | Admin & Customer Services 5% (\$7k) over budget due to higher than budget Westpac Agency commission (\$4k) with more transactions being processed, and an increase in general sundry income such as certificate processing fees by admin staff (\$3k). |
| Bushfire & Emergency Services | (2,490,565) | (3,150,654) | 127% | Bushfire & Emergency Services 27% (\$660k) over budget due to: * \$221k RFS claim * \$127k Disaster Recovery Center claim * \$154k S44 fire plant hire * \$222k road repair refund These items relate to expenditure incurred by Council for works done as part of the S44 fire and none of these items were included in Council's budget. Council is awaiting a refund for these works from other levels of government. |
| Finance | (7,478,167) | (7,590,959) | 102% | Finance 2% (\$113k) over budget due to: * \$124k reversal of prior year error through P&L. Note: still to be discussed with auditors. * An increase in RTA Agency commission with more transactions being processed (\$5k) * \$60k lower than budgeted interest revenue as a result of falling interest rates. * Dividend income from Southern Phone not budgeted for \$12k. |
| Communications & IT | (730,950) | (730,950) | 100% | Per budget |
| Property & Risk | (698,266) | (231,469) | 33% | Property and Risk 77% (\$467k) below budget due to: * Internal charge out for insurance (\$321k) treated as revenue in the budget and as an expenditure offset in actuals; * Lower than budgeted cemetery revenue (\$20k); * Lower than budgeted insurance claims (\$50k) as these items were generally coded to other areas of the business; * Lower than budgeted halls revenue \$27k; * Adjustment to internal charges during the year e.g. RSO charge out that were originally budgeted for but not journalled. |
| Development & Tourism | (51,939) | (55,258) | 106% | Development and Tourism 6% (\$3k) over budget due higher than forecast tourist centre sales. |
| Supply Services | (115,000) | - | 0% | \$115k variance due to internal charges budgeted for in the original budget being treated as expenditure offsets as opposed to revenue. |
| Total Corporate Services | (11,984,225) | (12,194,354) | 102% | |
| Total General Fund | (33,122,122) | (36,175,557) | 109% | |
| Warrumbungle Water | (3,107,863) | (2,974,873) | 96% | Warrumbungle Water 4% (\$132k) lower than budget due to non-receipt of \$300k water grant (grant is reliant on completion of best practice work which is still ongoing), non-receipt of internal loan interest as actuals were coded to the sewer fund (\$108k), and lower than budgeted earnings from investments (\$84k) due to falling interest rates and part of the sewer interest revenue budget being coded to water. These items were offset by higher than budget water consumption due to the hotter than average summer (\$286k), and higher than budgeted private works (\$61k). |
| Warrumbungle Sewer | (1,340,300) | (1,339,493) | 100% | Warrumbungle Sewer per budget. Significant items include above budget internal loan interest (\$85k) actuals (budgeted coded to water), lower than budgeted earning on investments (\$16k), pensioner subsidy grant variance (\$44k positive), higher than budget usage charges (\$12k) and higher than budgeted private works \$9k. These items were offset by a lower than budget sewer access revenue (\$134k) |
| Warrumbungle Waste | (1,688,155) | (1,679,437) | 99% | Warrumbungle Waste 1% (\$9k) under budget due to lower than budgeted recyclables revenue (\$40k) offset by sale of otto bins not budgeted for \$5k and higher than budget tip fees \$12k. |
| Quarries | - | (316,340) | NB | Variance due to no budget being set for quarry revenue. |
| Total Warrumbungle Shire Council | (39,258,440) | (42,485,700) | 108% | |

Part 6: Recurrent Expenditure

| Description | Original Budget | Supp Votes | Revised Budget | Actuals YTD | % spent to date |
|--|-------------------|---------------|-------------------|-------------------|-----------------|
| Executive | | | | | |
| General Manager | | | | | |
| Management & Leadership | 557,665 | - | 557,665 | 564,959 | 101% |
| Governance | 418,401 | 5,053 | 423,454 | 394,467 | 93% |
| Total GM | 976,066 | 5,053 | 981,119 | 959,426 | 98% |
| Human Resources | | | | | |
| HR Management | 358,330 | - | 358,330 | 318,495 | 89% |
| Payroll Services | 362,249 | - | 362,249 | 138,634 | 38% |
| WH&S and Risk Management | 125,655 | - | 125,655 | 92,110 | 73% |
| Learning & Development Services | 290,077 | - | 290,077 | 259,381 | 89% |
| Total HR | 1,136,311 | - | 1,136,311 | 808,620 | 71% |
| Total Executive | 2,112,377 | 5,053 | 2,117,430 | 1,768,046 | 83% |
| Technical Services | | | | | |
| Technical Services Management | 145,700 | - | 145,700 | 124,582 | 86% |
| Total Technical Services Management | 145,700 | - | 145,700 | 124,582 | 86% |
| Design Services | | | | | |
| Design Services Management | 131,200 | - | 131,200 | 69,792 | 53% |
| Emergency Services Management | 90,972 | - | 90,972 | 82,576 | 91% |
| Survey Investigation & Design | 172,501 | - | 172,501 | 262,593 | 152% |
| Asset Management | 70,326 | - | 70,326 | 32,896 | 47% |
| NSW Fire Brigade | 40,400 | - | 40,400 | 41,458 | 103% |
| Road Safety Officer | 95,982 | - | 95,982 | 104,644 | 109% |
| Total Design Services | 601,381 | - | 601,381 | 593,959 | 99% |
| Road Operations | | | | | |
| Road Operations Management | 322,091 | - | 322,091 | 209,411 | 65% |
| Regional Roads M&R | 1,371,273 | - | 1,371,273 | 1,185,101 | 86% |
| Local Roads M&R | 2,966,230 | 825 | 2,967,055 | 2,554,885 | 86% |
| Aerodromes | 91,710 | - | 91,710 | 70,707 | 77% |
| Streets Rural | 27,896 | - | 27,896 | 30,592.00 | 110% |
| Private Works | 120,000 | - | 120,000 | 222,464 | 185% |
| Total Road Operations | 4,899,200 | 825 | 4,900,025 | 4,273,160 | 87% |
| Road Contracts & Private Works | | | | | |
| Contract Management | 195,781 | - | 195,781 | 73,508 | 38% |
| RMCC & Other Road Contracts | 2,150,000 | - | 2,150,000 | 2,621,197 | 122% |
| Reseals | - | - | - | - | - |
| Total Road Contracts & Private Works | 2,345,781 | - | 2,345,781 | 2,694,705 | 115% |
| Fleet Services | | | | | |
| Fleet Services Management | 115,009 | - | 115,009 | 123,640 | 108% |
| Plant And Equipment | 2,476,030 | - | 2,476,030 | 2,397,103 | 97% |
| Workshops | 39,913 | - | 39,913 | 52,424.00 | 131% |
| Total Fleet Services | 2,630,952 | - | 2,630,952 | 2,573,167 | 98% |
| Urban Services | | | | | |
| Urban Services Management | 147,364 | - | 147,364 | 208,448 | 141% |
| Horticulture | 838,941 | - | 838,941 | 768,535 | 92% |
| Street Cleaning | 259,970 | - | 259,970 | 231,521 | 89% |
| Public Amenities | 206,054 | - | 206,054 | 201,204 | 98% |
| Ovals | 282,762 | - | 282,762 | 292,173 | 103% |
| Streets - Urban | 569,266 | - | 569,266 | 492,674 | 87% |
| Public Swimming Pools | 606,345 | - | 606,345 | 578,165 | 95% |
| Total Urban Services | 2,910,702 | - | 2,910,702 | 2,772,720 | 95% |
| Total Tech Services (Excluding Water/Sewer) | 13,533,716 | 825 | 13,534,541 | 13,032,293 | 96% |
| Environment & Community Services | | | | | |
| E&C Services Management | | | | | |
| E&C Services Management | 355,528 | - | 355,528 | 340,084 | 96% |
| Building Control | 213,125 | - | 213,125 | 159,015 | 75% |
| Environmental Health Services | 125,021 | - | 125,021 | 615,071 | 492% |
| Libraries | 548,673 | - | 548,673 | 571,396 | 104% |
| Town Planning | 109,406 | - | 109,406 | 116,509 | 106% |
| Total E&C Services Management | 1,351,753 | - | 1,351,753 | 1,802,075 | 133% |
| Family Support Services | | | | | |
| Connect 5 | 186,410 | - | 186,410 | 198,593 | 107% |
| Family Day Care | 636,302 | - | 636,302 | 664,946 | 105% |
| Youth Development & Activities | 99,906 | 20,423 | 120,329 | 98,195 | 82% |
| OOSH & Vacation Care | 19,369 | - | 19,369 | 36,404 | 188% |
| Total Family Support Services | 941,987 | 20,423 | 962,410 | 998,138 | 104% |

Part 6: Recurrent Expenditure

| Description | Original Budget | Supp Votes | Revised Budget | Actuals YTD | % spent to date |
|---|-------------------|-----------------|-------------------|-------------------|-----------------|
| Regulatory Services | | | | | |
| Compliance Services | 174,133 | - | 174,133 | 141,515 | 81% |
| Noxious Weeds | 90,235 | 3,215 | 93,450 | 93,452.00 | 100% |
| Total Regulatory Services | 264,368 | 3,215.00 | 267,583 | 234,967 | 88% |
| Warrumbungle Community Care | | | | | |
| Centrelink | 28,908 | - | 28,908 | 29,407 | 102% |
| Community Transport | 133,236 | - | 133,236 | 210,494 | 158% |
| Multiservice Outlet | 475,777 | - | 475,777 | 480,484 | 101% |
| Total Warrumbungle Community Care | 637,921 | - | 637,921 | 720,385 | 113% |
| Yuluwirri Kids | 1,145,305 | - | 1,145,305 | 1,139,930 | 100% |
| Total Yuluwirri Kids | 1,145,305 | - | 1,145,305 | 1,139,930 | 100% |
| Total E&C Services | 4,341,334 | 23,638 | 4,364,972 | 4,895,495 | 112% |
| Corporate Services | | | | | |
| Corporate Services Management | 186,835 | - | 186,835 | 200,429 | 107% |
| Total Corporate Services Management | 186,835 | - | 186,835 | 200,429 | 107% |
| Administration & Customer Services | | | | | |
| Administration Services | 630,550 | - | 630,550 | 638,096 | 101% |
| Community Banking Agency | 102,044 | - | 102,044 | 103,580 | 102% |
| Total Administration & Customer Services | 732,594 | - | 732,594 | 741,676 | 101% |
| Bushfire & Emergency Services | 2,487,076 | - | 2,487,076 | 2,902,227 | 117% |
| Total Bushfire & Emergency Services | 2,487,076 | - | 2,487,076 | 2,902,227 | 117% |
| Finance | 1,281,910 | - | 1,281,910 | 1,232,282 | 96% |
| Total Finance | 1,281,910 | - | 1,281,910 | 1,232,282 | 96% |
| Communications & IT | 880,509 | 55,436 | 935,945 | 985,028 | 105% |
| Total Communications & IT | 880,509 | 55,436 | 935,945 | 985,028 | 105% |
| Property & Risk | | | | | |
| Property & Risk | 1,050,458 | 27,000 | 1,077,458 | 688,621 | 64% |
| Cemetery Services | 131,731 | - | 131,731 | 131,419 | 100% |
| Medical Facilities | 67,183 | 4,000 | 71,183 | 59,559 | 84% |
| Public Halls | 276,103 | - | 276,103 | 192,841 | 70% |
| Total Property & Risk | 1,525,475 | 31,000 | 1,556,475 | 1,072,440 | 69% |
| Development & Tourism | | | | | |
| Tourism & Development Services | 360,514 | 10,000 | 370,514 | 376,383 | 102% |
| Community Development | 80,000 | - | 80,000 | 64,000 | 80% |
| Tourism & Economic Promotion | 50,000 | - | 50,000 | 14,272 | 29% |
| Total Development & Tourism | 490,514 | 10,000 | 500,514 | 454,655 | 91% |
| Supply Services | 428,124 | - | 428,124 | 301,303 | 70% |
| Total Supply Services | 428,124 | - | 428,124 | 301,303 | 70% |
| Total Corporate Services | 8,013,037 | 96,436 | 8,109,473 | 7,890,040 | 97% |
| Total General Fund | 28,000,464 | 125,952 | 28,126,416 | 27,585,874 | 98% |
| Warrumbungle Water | 1,655,258 | - | 1,655,258 | 1,990,261 | 120% |
| Warrumbungle Sewer | 835,527 | - | 835,527 | 860,184 | 103% |
| Warrumbungle Waste | 1,699,180 | 17,250 | 1,716,430 | 1,765,600 | 103% |
| Warrumbungle Quarries | - | 250,000 | 250,000 | 123,662 | 49% |
| Total Warrumbungle Shire Council | 32,190,429 | 393,202 | 32,583,631 | 32,325,581 | 99% |

(2)

Reconciliation to P&L Expenditure Figure

| | | | |
|--|-------------------|-------------------|-------------------|
| Total Revenue Function View | 32,190,429 | 32,583,631 | 32,325,581 |
| <i>Add/(Less):</i> | | | |
| Plant income internal charge | (4,230,664) | (4,230,664) | (4,485,798) |
| IT internal Charge | (730,950) | (730,950) | (730,950) |
| Internal Loan Interest | (108,300) | (108,300) | (84,546) |
| Other Internal Charges | (754,259) | (754,259) | (368,380) |
| Depreciation | 10,024,000 | 10,024,000 | 9,525,000 |
| W/o of plant and equipment (non-cash) | | | |
| Net share of JV not budgeted for (non-cash) | 37,000 | 37,000 | - |
| Remediation expenses not budgeted for (non cash) | 25,000 | 25,000 | 51,712 |
| Rounding | 744 | (458) | 1,381 |
| Total | 36,453,000 | 36,845,000 | 36,234,000 |
| Per P&L | 36,453,000 | 36,845,000 | 36,234,000 |
| Variance | - | - | - |

Part 6: Recurrent Expenditure (Continued)

| Description | Expenditure Revised Budget | Expenditure Actuals | Var % | Reason for Variance |
|---|----------------------------|---------------------|------------|---|
| Executive | | | | |
| General Manager | 981,119 | 959,426 | 98% | Roughly per budget |
| Human Resources | 1,136,311 | 808,620 | 71% | HR 29% (\$328k) under budget due to: * Lower than budget workers comp insurance (\$306k) due to lower than budgeted premium of \$495k and receipt in the 2012/13 financial year of a premium reimbursement of \$127k from a previous year. |
| Total Executive | 2,117,430 | 1,768,046 | 52% | |
| Technical Services | | | | |
| Technical Services Management | 145,700 | 124,582 | 86% | TSM 14% (\$21k) under budget due to original budget assuming majority of TSM salaries to be coded to this activity. Final actuals saw a larger portion of expenditure coded to other areas. |
| Design Services | 601,381 | 593,959 | 99% | Roughly per budget |
| Road Operations | 4,900,025 | 4,273,160 | 87% | Road operations 13% (\$626k) under budget due to: * Re-allocation of all flood damage monies to capital as impairment restoration works (\$544k); It should be noted that Local Road flood damage works is also underspent by \$157k as a result of rain delaying the completion of work on Garrawilla Creek crossing - Wyuna Rd. This underspend is carried over as a restricted asset, and expenditure is offset by a grant; * Road Operations Management underspent by \$113k. Budget assumed extra staff in this position. * Regional roads underspent by \$186k due to works on regional roads being delayed as a result of the S44 fire, and the diversion of works to the repair of Timor road which does not fall under this section. Amount to be carried over as RA; These underspends were offset by: * Private works overspent by \$100k due to extra works carried out for Cobbora holdings (note - offset by higher revenue); * Local roads M&R overspent by \$292k. Overspend relates predominantly to unsealed road maintenance (\$247k). |
| Road Contracts & Private Works | 2,345,781 | 2,694,705 | 115% | Road contracts & Private Works 15% (\$349k) over budget due to greater than budgeted works for RMS, and an overspend on Barney's Reef. It should also be noted, that part of the loss this financial year is due to the recognition of income relating to RMS works in the previous financial year. |
| Fleet Services | 2,630,952 | 2,573,167 | 98% | Per budget |
| Urban Services | 2,910,702 | 2,772,720 | 95% | Urban Services 5% (\$138k) under budget due to underspends on: * Swimming pools \$28k (5%) due to reduced use of casual staff; * Parks and gardens \$70k (8%) due to Urban Services taking on extra roles and Urban Services staff now completing more tasks within their allotted time and area; * Street cleaning \$28k (11%) due to street sweeper being unavailable during the asbestos cleanup; * Urban Streets \$77k (\$13%) due to better usage of staff, and staff availability issues. Staff that work on urban streets are also used by Road Operations, and due to the larger than normal capital program this financial year, staff were often unavailable to complete urban streets maintenance work. These underspends were offset and partially caused by a \$61k overspend in Urban Services Management (41%) due to budget assuming that the Urban Services Manager's time would be allocated across the business. Actuals were all coded to Urban Services Management. |
| Total Tech Services (Excl Water/Sewer) | 13,534,541 | 13,032,293 | 96% | |
| Environment & Community Services | | | | |
| E&C Services Management | 1,351,753 | 1,802,075 | 133% | E&C Services Management 33% (\$450k) over budget due to: * Asbestos cleanup post the S44 bushfire \$554k (offset by revenue); * Libraries over budget by \$21k due to minor error in budgeting. These items were offset by lower than budgeted salaries for Environmental Services Management, Environmental Health Services, and Building Control due to the budget assuming the following positions would be filled for the full year which was not the case due to office space restriction. |

| Description | Expenditure Revised Budget | Expenditure Actuals | Var % | Reason for Variance |
|---|----------------------------|---------------------|-------------|---|
| Family Support Services | 962,410 | 998,138 | 104% | Family Support Services 4% (\$36k) over budget due to higher than budgeted expenditure on OOSH (\$16k) as a result of higher numbers requiring more teachers, higher than budgeted connect five expenditure (\$12k) due to higher internal charges, and higher than budgeted expenditure on FDC (\$28k) as a result of higher than budget internal charges. These overspends were offset by lower than budget youth activities program expenditure (\$18k) due to projects relating to this budget item not commencing in the 2012/13 financial year |
| Regulatory Services | 267,583 | 234,967 | 88% | Regulatory Services 12% (\$33k) under budget due to lower than budget contract ranger costs. |
| Warrumbungle Community Care | 637,921 | 720,385 | 113% | WCC 13% (\$82k) over budget due to higher than budget expenditure on community transport as a result of increased grant funded expenditure on programs. |
| Yuluwirri Kids | 1,145,305 | 1,139,930 | 100% | Per budget |
| Total E&C Services | 4,364,972 | 4,895,495 | 112% | |
| Corporate Services | | | | |
| Corporate Services Management | 186,835 | 200,429 | 107% | Corporate Services Management 7% (\$13k) over budget due to budget not capturing salaries for staff acting in DCS position while Director is on leave. |
| Administration & Customer Services | 732,594 | 741,676 | 101% | Per budget |
| Bushfire & Emergency Services | 2,487,076 | 2,902,227 | 117% | Bushfire & Emergency Services 17% (\$415k) over budget due to: * Expenditure on the S44 fire not budgeted for (\$457k); * Expenditure related to the DRC \$127k These items were offset by differences between the original bid estimate at the time of budget, and the final bid approved with RFS post the 2012/13 budget. |
| Finance | 1,281,910 | 1,232,282 | 96% | Finance 4% (\$50k) under budget due to: * Budget included monies for one position that was not filled for roughly half the year (\$35k); * Reduced salaries expenditure due to staff with excessive leave balances taking large amounts of annual leave which is funded from payroll. |
| Communications & IT | 935,945 | 985,028 | 105% | Communications & IT 5% (\$49k) overspent due to unforeseen contractual differences. |
| Property & Risk | 1,556,475 | 1,072,440 | 69% | Property & Risk underspent by \$484k 31% due to: * Insurance recoup treated as revenue in the budget treated as expenditure in the actuals (\$227k); * Lower than budgeted insurance expenditure (\$90k) due to budget being an estimate based on best available information at the time. * Lower than budget maintenance expenditure on halls (\$84k), Council houses (\$12k), and medical facilities (\$12k) due to issues around availability of staff and qualified tradies resulting in the maintenance program not being completed. * Lower than budget internal loan interest \$24k due to lower interest rates being used in actual calculations when compared to budget. |
| Development & Tourism | 500,514 | 454,655 | 91% | Development and Tourism 9% (\$45k) under budget due to: * Community development co-ordinator grant not paid \$16k (Dunedoo); * Lower than budgeted Tourist Centre expenses (\$29k) due to weather conditions reducing the amount of garden works required, and more conservative use of funds. |
| Supply Services | 428,124 | 301,303 | 70% | Supply Services 30% (\$126k) under budget due to internal charges budgeted as revenue being treated as offsets to expenditure (\$72k). Original budget was also too conservative. |
| Total Corporate Services | 8,109,473 | 7,890,040 | 97% | |
| Total General Fund | 28,126,416 | 27,585,874 | 98% | |
| Warrumbungle Water | 1,655,258 | 1,990,261 | 120% | Warrumbungle Water 20% (\$335k) over budget due to: * Engagement of consultant for development of strategic plan not budgeted for (\$30k). Note: completion of this project will result in Council being eligible for a \$300k grant. * Energy costs \$30k over budget due to higher than budgeted electricity expenditure (budgeted increase was too conservative). * Costs associated with private works (\$60k over budget). Note revenue for this item was also over budget. * Higher than budget operations expenses at water treatment plants (\$80k) and higher than budget maintenance expenses for these plants (\$70k). |
| Warrumbungle Sewer | 835,527 | 860,184 | 103% | Roughly per budget |
| Warrumbungle Waste | 1,716,430 | 1,765,600 | 103% | Roughly per budget |
| Quarries | 250,000 | 123,662 | 49% | Quarry expenditure 51% (\$126k) under budget due to blasting contract not commencing to the 2013/14 financial year. |
| Total Warrumbungle Shire Council | 32,583,631 | 32,325,581 | 99% | |

Part 7: Capital Expenditure - Function View

| Description | Original Budget | Revotes | Supp Votes | Revised Budget | Actuals YTD | % spent to date |
|--|------------------|------------------|------------------|-------------------|------------------|-----------------|
| Executive | | | | | | |
| General Manager | | | | | | |
| Management & Leadership | - | 2,411,539 | 143,000 | 2,554,539 | - | 0% |
| Governance | - | - | - | - | 2,530,856 | - |
| Total GM | - | 2,411,539 | 143,000 | 2,554,539 | 2,530,856 | 99% |
| Human Resources | | | | | | |
| HR Management | - | - | - | - | - | - |
| Payroll Services | - | - | - | - | - | - |
| WH&S and Risk Management | - | - | - | - | - | - |
| Learning & Development Services | - | 12,350 | - | 12,350 | - | 0% |
| Total HR | - | 12,350 | - | 12,350 | - | 0% |
| Total Executive | - | 2,423,889 | 143,000 | 2,566,889 | 2,530,856 | 99% |
| Technical Services | | | | | | |
| Technical Services Management | | | | | | |
| Total Technical Services Management | - | - | - | - | - | - |
| Design Services | | | | | | |
| Design Services Management | 28,000 | - | (8,942) | 19,058 | 13,580 | 71% |
| Emergency Services Management | - | - | - | - | - | - |
| Survey Investigation & Design | - | - | - | - | - | - |
| Asset Management | - | - | - | - | - | - |
| NSW Fire Brigade | - | - | - | - | - | - |
| Road Safety Officer | - | - | - | - | - | - |
| Total Design Services | 28,000 | - | - | 19,058 | 13,580 | 71% |
| Road Operations | | | | | | |
| Road Operations Management | - | - | - | - | - | - |
| Regional Roads M&R | 969,000 | 48,222 | 400,000 | 1,417,222 | 774,260 | 55% |
| Local Roads M&R | 3,005,000 | 1,049,392 | 788,529 | 4,842,921 | 4,235,640 | 87% |
| Aerodromes | - | 10,000 | (2,098) | 7,902 | 7,902 | 100% |
| Streets Rural | - | - | - | - | - | - |
| Private Works | - | - | - | - | - | - |
| Total Road Operations | 3,974,000 | 1,107,614 | 1,186,431 | 6,268,045 | 5,017,802 | 80% |
| Road Contracts & Private Works | | | | | | |
| Contract Management | - | - | - | - | - | - |
| RMCC & Other Road Contracts | - | - | - | - | - | - |
| Reseals | 1,004,300 | - | - | 1,004,300 | 996,267 | 99% |
| Total Road Contracts & Private Works | 1,004,300 | - | - | 1,004,300 | 996,267 | 99% |
| Fleet Services | | | | | | |
| Fleet Services Management | - | - | - | - | - | - |
| Plant And Equipment | 1,695,000 | 851,791 | 129,470 | 2,676,261 | 2,826,572 | 106% |
| Workshops | 15,000 | - | - | 15,000 | - | 0% |
| Total Fleet Services | 1,710,000 | 851,791 | 129,470 | 2,691,261 | 2,826,572 | 105% |
| Urban Services | | | | | | |
| Urban Services Management | - | - | - | - | - | - |
| Horticulture | 30,100 | 175,313 | (19,828) | 185,585 | 145,749 | 79% |
| Street Cleaning | - | - | - | - | - | - |
| Public Amenities | - | - | - | - | - | - |
| Ovals | 57,000 | 26,000 | 40,945 | 123,945 | 96,185 | 78% |
| Streets - Urban | 562,000 | 618,532 | (378,915) | 801,617 | 556,541 | 69% |
| Public Swimming Pools | 100,000 | 25,000 | (14,000) | 111,000 | 85,810 | 77% |
| Total Urban Services | 749,100 | 844,845 | (371,798) | 1,222,147 | 884,285 | 72% |
| Total Tech Services (Excluding Water/Sewer) | 7,465,400 | 2,804,250 | 944,103 | 11,204,811 | 9,738,506 | 87% |
| Environment & Community Services | | | | | | |
| E&C Services Management | | | | | | |
| E&C Services Management | - | - | - | - | - | - |
| Building Control | - | - | - | - | - | - |
| Environmental Health Services | - | - | - | - | - | - |
| Libraries | 34,315 | - | - | 34,315 | - | 0% |
| Town Planning | - | - | - | - | - | - |
| Total E&C Services Management | 34,315 | - | - | 34,315 | - | 0% |

Part 7: Capital Expenditure - Function View

| Description | Original Budget | Revotes | Supp Votes | Revised Budget | Actuals YTD | % spent to date |
|--|------------------|------------------|------------------|-------------------|-------------------|-----------------|
| Family Support Services | | | | | | |
| Connect 5 | - | - | 17,784 | 17,784 | 31,632 | 178% |
| Family Day Care | - | - | - | - | - | - |
| Youth Development & Activities | - | - | - | - | - | - |
| OOSH & Vacation Care | - | - | - | - | - | - |
| Total Family Support Services | - | - | 17,784 | 17,784 | 31,632 | 178% |
| Regulatory Services | | | | | | |
| Compliance Services | - | - | - | - | - | - |
| Noxious Weeds | - | - | - | - | - | - |
| Total Regulatory Services | - | - | - | - | - | - |
| Warrumbungle Community Care | | | | | | |
| Centrelink | - | - | - | - | - | - |
| Community Transport | 50,000 | - | 116,366 | 166,366 | 175,161 | 105% |
| Multiservice Outlet | - | - | 2,975 | 2,975 | 6,195 | 208% |
| Total Warrumbungle Community Care | 50,000 | - | 119,341 | 169,341 | 181,356 | 107% |
| Yuluwirri Kids | 870,000 | - | (870,000) | - | - | - |
| Total Yuluwirri Kids | 870,000 | - | (870,000) | - | - | - |
| Total E&C Services | 954,315 | - | (732,875) | 221,440 | 212,988 | 96% |
| Corporate Services | | | | | | |
| Corporate Services Management | - | - | - | - | - | - |
| Total Corporate Services Management | - | - | - | - | - | - |
| Administration & Customer Services | | | | | | |
| Administration Services | - | - | - | - | 2,082 | - |
| Community Banking Agency | - | - | - | - | - | - |
| Total Admin Services | - | - | - | - | 2,082 | - |
| Bushfire & Emergency Services | 334,270 | - | - | 334,270 | 168,687 | 50% |
| Total Bushfire & Emergency Services | 334,270 | - | - | 334,270 | 168,687 | 50% |
| Finance | - | - | - | - | - | - |
| Total Finance | - | - | - | - | - | - |
| Communications & IT | 3,000 | 194,038 | 144,564 | 341,602 | 200,548 | 59% |
| Total Communications & IT | 3,000 | 194,038 | 144,564 | 341,602 | 200,548 | 59% |
| Property & Risk | | | | | | |
| Property & Risk | 74,000 | 105,912 | 15,000 | 194,912 | 118,253 | 61% |
| Cemetery Services | 35,000 | - | - | 35,000 | 36,019 | 103% |
| Medical Facilities | - | - | 158,103 | 158,103 | - | 0% |
| Public Halls | - | 32,229 | - | 32,229 | 16,502 | 51% |
| Total Property & Risk | 109,000 | 138,141 | 173,103 | 420,244 | 170,774 | 41% |
| Development & Tourism | | | | | | |
| Tourism & Development Services | - | - | - | - | - | - |
| Community Development | - | - | - | - | - | - |
| Tourism & Economic Promotion | - | 5,616 | - | 5,616 | - | 0% |
| Total Development & Tourism | - | 5,616 | - | 5,616 | - | 0% |
| Supply Services | 8,600 | - | - | 8,600 | 7,968.00 | 93% |
| Total Supply Services | 8,600 | - | - | 8,600 | 7,968.00 | 93% |
| Total Corporate Services | 454,870 | 337,795 | 317,667 | 1,110,332 | 550,059 | 50% |
| Total General Fund | 8,874,585 | 5,565,934 | 671,895 | 15,103,472 | 13,032,409 | 86% |
| Warrumbungle Water | 251,000 | - | 317,275 | 568,275 | 396,022 | 70% |
| Warrumbungle Sewer | 65,500 | - | 7,000 | 72,500 | 19,453 | 27% |
| Warrumbungle Waste | 35,000 | 92,000 | - | 127,000 | - | 0% |
| Warrumbungle Quarries | - | - | - | - | - | - |
| Total Warrumbungle Shire Council | 9,226,085 | 5,657,934 | 996,170 | 15,871,247 | 13,447,884 | 85% |

Add: Local roads impairment restoration works

544,188

Total Capital Spend per CFS

13,992,072

| Description | Project Details | Original Budget | Revote | Sup Votes | Revised Budget | Actuals | % Spent | Complete (Y/N) | Current Status | |
|---|---|-----------------|---------|-----------|----------------|---------|---------|----------------|---|---|
| CORPORATE SERVICES | | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | | |
| Replacement of Aircon - Records Room | Replacement of airconditioning unit in the Coonabarabran records room. | 4,000 | - | - | 4,000 | 2,082 | 52% | Yes | Complete | |
| BUSHFIRE & EMERGENCY SERVICES | | | | | | | | | | |
| RFS - Enhancements | RFS Capital Expenditure (non vehicles) | 50,000 | - | - | 50,000 | 42,149 | 84% | No | Shed has been supplied and project is underway | |
| RFS - Vehicles | Payment for purchase of RFS Vehicles | 284,270 | - | - | 284,270 | 126,538 | 45% | No | Vehicles will be supplied when they have been built and commissioned by RFS | |
| COMMUNICATIONS & IT | | | | | | | | | | |
| Computer Upgrades - Cabling Project | Implementation of workstation and cabling (data and voice) project - involves connecting all desktops to Council's IT network with CAT6 cabling to facilitate VOIP and compliance of IT systems | - | 129,200 | - | 8,175 | 121,025 | 100% | Yes | Complete | |
| InfoXpert | Installation of new document management system (InfoXpert) which will replace the old Bluepoint system. | - | 64,838 | - | 11,175 | 76,013 | 79,523 | 105% | Yes | Complete |
| Disaster Recovery Centre | Capital expenditure related to the set up of a disaster recovery centre for Council's IT platform | - | - | - | 144,564 | 144,564 | - | 0% | No | Still under discussion |
| IT Equipment | Includes Mobile screen, data projector, microphones etc. | 3,000 | - | - | 3,000 | - | - | 0% | Yes | Project deferred to future years |
| ECONOMIC DEVELOPMENT AND TOURISM | | | | | | | | | | |
| Industrial Land | Work in relation to preparation for resale of industrial land. | - | 5,616 | - | 5,616 | - | - | 0% | No | Incomplete |
| PROPERTY & RISK | | | | | | | | | | |
| Cemetery Services | | | | | | | | | | |
| Coonabarabran Native Grove Cemetery Expansion | Expansion of the new area for more plots. | 35,000 | - | - | 35,000 | 36,019 | 103% | Yes | Complete | |
| Council Offices and Other Properties | | | | | | | | | | |
| Coonabarabran Office Aircon | Involves replacing the two PAC air-conditioning units in the Coonabarabran office building which have reached the end of their useful life with new units. | - | 75,000 | - | 75,000 | 72,453 | 97% | Yes | Complete | |
| Coolah Preschool Refurbishment | Refurbishment of Coolah Pre-School (done via donation) | - | - | - | 15,000 | 15,000 | 15,000 | 0% | Yes | Complete - Grant paid out in January |
| Depots | | | | | | | | | | |
| Coonabarabran Depot (ex RTA) - Facilities Upgrade | Upgrade to depot facilities | - | 19,496 | - | 19,496 | - | - | 0% | No | Final decision on works originally to be made post completion of new office building. Discussion in progress. |
| Dunedoo Depot Capital - Underground Storage | Completion of storage bunkers | 35,000 | 8,478 | - | 43,478 | - | - | 0% | No | Contractor unable to complete this financial year. |
| Baradine Depot Capital | Upgrade to staff amenities | - | 2,938 | - | 2,938 | - | - | 0% | No | Delayed due to staff availability issues. |
| Old Coonabarabran Depot-Capital - Underground Storage | Completion of storage bunkers | 35,000 | - | - | 35,000 | 30,800 | 88% | Yes | Completed as at EOM January. | |
| Medical Facilities | | | | | | | | | | |
| Coolah Medical Centre Purchase | Re-purchase of the Coolah medical centre | - | - | - | 158,103 | 158,103 | - | 0% | N/A | Sale will no longer go ahead |
| Public Halls | | | | | | | | | | |
| Coonabarabran Community Services Building Capital | Repairs to the mall theatre at the Coonabarabran Community Services Building. Includes refurbishment of kitchen, painting, and installation of a hanging ceiling. | - | 32,229 | - | 32,229 | 16,502 | 51% | No | Works delayed due to S44 fire and lack of available tradesmen. | |
| SUPPLY SERVICES | | | | | | | | | | |
| Carpet Coonabarabran Store | Replacement of carpet in Coonabarabran Store | 8,600 | - | - | 8,600 | 7,968 | 93% | Yes | Complete | |

| Description | Project Details | Original Budget | Revote | Sup Votes | Revised Budget | Actuals | % Spent | Complete (Y/N) | Current Status |
|---|--|-----------------|-----------|-----------|----------------|-----------|---------|----------------|---|
| ENVIRONMENTAL & COMMUNITY SERVICES | | | | | | | | | |
| ENVIRONMENTAL INNOVATIONS (WASTE) | | | | | | | | | |
| Expansion of Coonabarabran Waste Landfill Site | Expansion of existing landfill site | 35,000 | 92,000 | - | 127,000 | - | 0% | No | Project originalally for the expansion of Coonabarabran landfill. Project delayed due to further research indicating that current site has further capacity. |
| ENVIRONMENTAL SERVICES MANAGEMENT | | | | | | | | | |
| Libraries | | | | | | | | | |
| Replacement of Library Shelves (OH&S requirement) | Replacement of Library Shelves (OH&S requirement) | 34,315 | - | - | 34,315 | - | 0% | No | Delayed pending expiry of lease in November. |
| FAMILY SUPPORT SERVICES | | | | | | | | | |
| Connect 5 Capital - Purchase of Vehicle | Purchase of vehicles for Connect 5 | - | - | 17,784 | 17,784 | 31,632 | 178% | Yes | Complete. To be funded from Restricted assets. |
| WARRUMBUNGLE COMMUNITY CARE | | | | | | | | | |
| Community Transport Capital | Purchase of vehicles for WCC | 50,000 | - | 116,366 | 166,366 | 175,161 | 105% | Yes | Complete. To be funded from Restricted assets. |
| MSO Capital Replacements | Purchase of minor plant and equipment (e.g. mowers) for WCC | - | - | 2,975 | 2,975 | 6,195 | 208% | Yes | Complete. To be funded from Restricted assets. |
| YULUWIRRI KIDS | | | | | | | | | |
| Yuluwirri Kids Building Extension | Planned extension for the Yuluwirri Kids building in Coonabarabran | 870,000 | - | 870,000 | - | - | 0% | N/A | Building Extension Grant of \$870,000 not yet obtained. First round application was not succesfull, application re-submitted to second round of funding, no response to date. Construction will only commence if grant application is succesfull. |
| EXECUTIVE | | | | | | | | | |
| GM | | | | | | | | | |
| Coona Admin (Crane) Building | Construction of the new Council chambers | - | 2,411,539 | - | 2,411,539 | 2,432,667 | 101% | Yes | Complete |
| New Office Fittings - Admin Building | Purchase of furniture, fixtures & fittings for new Admin building | - | - | 143,000 | 143,000 | 98,189 | 69% | No | Items still to be purchased |
| HUMAN RESOURCES | | | | | | | | | |
| HR CIVICA Software Package | Installation of a new HR Software System (from Civica). | - | 12,350 | - | 12,350 | - | 0% | Yes | Revoted amount not required. |
| TECHNICAL SERVICES | | | | | | | | | |
| ASSET DESIGN SERVICES | | | | | | | | | |
| Design Services Software Upgrade | Software upgrade costs for design software | 18,000 | - | - | 18,000 | 12,522 | 70% | Yes | Completed |
| Design Projects Survey Equip-Cap | Survey equipment | 10,000 | - | 8,942 | 1,058 | 1,058 | 100% | Yes | Purchases complete for the year |
| FLEET SERVICES | | | | | | | | | |
| Plant & Equipment | | | | | | | | | |
| Plant & Equipment Purchases | Replacement of Plant as per plant replacement program. | 1,660,000 | 814,530 | 139,470 | 2,614,000 | 2,826,572 | 108% | No | Still awaiting vehicles . Some vehicles still in transit. Note: budget is on a net trade in basis, while actuals are on a gross basis. |
| Minor Plant Purchases | Replacement of small plant and upgrading of pool equipment. | 30,000 | 17,261 | - | 47,261 | - | 0% | No | Expenditure used in recurrent budget as is recurrent in nature. |
| Radio Network Capital | Upgrade radio links and coverage. | 5,000 | 20,000 | 10,000 | 15,000 | - | 0% | No | Expenditure used in recurrent budget as is recurrent in nature. |
| Workshops | | | | | | | | | |
| Coolah Workshop Capital | Purchase of plant and equipment for the Coolah Workshop | 10,000 | - | - | 10,000 | - | 0% | No | Expenditure used in recurrent budget as is recurrent in nature. |
| Coonabarabran Workshop Capital | Purchase of plant and equipment for the Coonabarabran Workshop | 5,000 | - | - | 5,000 | - | 0% | No | Expenditure used in recurrent budget as is recurrent in nature. |
| ROAD CONTRACTS & PRIVATE WORKS | | | | | | | | | |

| Description | Project Details | Original Budget | Revote | Sup Votes | Revised Budget | Actuals | % Spent | Complete (Y/N) | Current Status | |
|-----------------------------------|---|-----------------|---------|-----------|----------------|-----------|---------|----------------|--|---------------------|
| Regional Roads Reseals | Regional Roads Reseals | 420,000 | - | - | 420,000 | 431,901 | 103% | Yes | Completed | |
| Local Roads Reseals | Local Roads Reseals | 410,000 | - | - | 410,000 | 387,330 | 94% | Yes | Completed | |
| Baradine Streets Reseals | Baradine Streets Reseals | 16,800 | - | - | 16,800 | 25,823 | 154% | Yes | Completed | |
| Binnaway Streets Reseals | Binnaway Streets Reseals | 15,000 | - | - | 15,000 | 20,177 | 135% | Yes | Completed | |
| Coonabarabran Streets Reseals | Coonabarabran Streets Reseals | 80,000 | - | - | 80,000 | 69,378 | 87% | Yes | Completed | |
| Coolah Streets Reseals | Coolah Streets Reseals | 25,000 | - | - | 25,000 | 27,661 | 111% | Yes | Completed | |
| Dunedoo Streets Reseals | Dunedoo Streets Reseals | 22,500 | - | - | 22,500 | 19,994 | 89% | Yes | Completed | |
| Mendooran Streets Reseals | Mendooran Streets Reseals | 15,000 | - | - | 15,000 | 14,004 | 93% | Yes | Completed | |
| ROAD OPERATIONS | | | | | | | | | | |
| Aerodromes | | | | | | | | | | |
| Coonabarabran Aerodrome Capital | Replacement of damaged boundary fence. | - | 10,000 | - | 2,098 | 7,902 | 100% | Yes | Completed | |
| Local Roads | | | | | | | | | | |
| Local Rds-Piambra Rd | Sealing of roughly a further km on Piambra rd | 200,000 | - | - | 200,000 | 167,994 | 84% | Yes | Roadworks completed | |
| Local Rds - Digilah Rd- | Project to extend bitumen seal. Involves relocation of cattle grid, removal of some trees and rehabilitation and widening of existing concrete causeway | 45,000 | 162,163 | 3,017 | 210,180 | 210,180 | 100% | Yes | Roadworks completed | |
| Local Rds-Gentle Annie | Project to extend bitumen seal. Involves removal of some trees and rehabilitation and widening of existing concrete causeway | 200,000 | 180,291 | 14,791 | 395,082 | 395,082 | 100% | Yes | Roadworks completed | |
| Local Rds - Dandry Road - Capital | Drainage improvements over short section of Dandry Rd | - | 7,977 | - | 900 | 7,077 | 100% | Yes | Roadworks completed | |
| Local Roads Bridges - LIRS | Replacement of Baby Creek Bridge in the village of Ulamabri, Tongy Creek Bridge on Tongy Lane, Bugaldie Creek Bridge and Grandchester Bridge under the LIRS program. | 1,150,000 | 495,632 | 800,000 | 2,445,632 | 2,013,105 | 82% | No | Gaurdtrail and some road works remaining on Tongy, Bugaldie and Baby Creek bridges. Grandchester bridge still behind schedule. | |
| Premier Estate Rd Causeway | Construction of causeway to better control flood flows across Premier Estate road | - | 38,300 | - | 38,300 | - | 0% | No | Approval received late in financial year, wet conditions mean construction is now shcheduled for late August. | |
| Mt Hope Rd Realignment | Realignment of Mt Hope Rd | 45,000 | - | - | 45,000 | - | 0% | No | Project deferred to future years | |
| Wool Rd Rehabilitation | Completion of 1km of rehabilitation work on existing sealed section (including 150mm overlay) | 100,000 | - | 24,907 | 124,907 | 125,485 | 100% | Yes | Roadworks completed | |
| Lawson Park Road | Sealing of roughly 1km of the unsealed section of Lawson rd | 150,000 | - | - | 150,000 | 110,604 | 74% | Yes | Completed | |
| Karrajong Rd - Seal | Sealing of roughly 1km of the unsealed section of Kurrajong rd | 200,000 | - | - | 114,000 | 86,000 | 85,825 | 100% | Yes | Roadworks completed |
| Napier Lane Seal | Sealing of roughly 1km of the unsealed section of Napier Lane | 150,000 | - | - | 150,000 | 161,840 | 108% | Yes | Roadworks completed | |
| Morrisseys Rd Project | Sealing project on Morrisseys Road | - | - | 87,986 | 87,986 | 88,319 | 100% | Yes | Roadworks completed | |
| Local Roads Resheeting | Gravel resheeting program for 12/13, including resheeting of Borah Ck Rd, Rayack Rd, Mancers Rd, Pibbon Rd, Gumnut Rd, Napier Lane, Laheys Crk, Brooklyn Rd, Dennykymine Rd, and Yarrow Rd. | 765,000 | - | - | 765,000 | 703,242 | 92% | Yes | Roadworks completed | |
| R2R Programme | Combination of two projects, Coolah Creek road rehabilitation (\$90k) and Bingie Grumble road construction –sealing (\$75,029) | - | 165,029 | 17,728 | 182,757 | 166,886 | 91% | Yes | Roadworks completed | |
| Regional Roads | | | | | | | | | | |
| Mr7519 Capital Works | Various minor works on regional roads | 169,000 | - | - | 169,000 | - | 0% | No | Works now to be redirected to Saltwater Creek. | |
| MR129 Pavement Rehabilitation | Pavement Rehabilitation carried over from previous year | - | - | - | - | 82,634 | NB | Yes | Complete | |
| Deadman'S Gully | Major project to restore damaged road and rehabilitate pavement at Deadman's gully. Involved rock protection at culvert outlet and replacement of property fence. | - | 48,222 | - | 48,222 | 66,165 | 137% | Yes | Roadworks complete | |

| Description | Project Details | Original Budget | Revote | Sup Votes | Revised Budget | Actuals | % Spent | Complete (Y/N) | Current Status |
|---|--|-----------------|---------|-----------|----------------|---------|---------|----------------|---|
| Mr129 Saltwater Creek Bridge | Construction of bridge over Saltwater creek and 1km plus of associated road works | 800,000 | - | 400,000 | 1,200,000 | 625,462 | 52% | No | Road works have commenced, expected completion date September 2013. Contractual issues with Bridge contractor. |
| URBAN SERVICES | | | | | | | | | |
| Baradine Streets | | | | | | | | | |
| K&G Castlereagh St. | Kerb and guttering Castlereagh Street, between Darling and Macquarie | 34,000 | 23,000 | - 57,000 | - | - | 0% | No | Project deferred to future years |
| Baradine Streets - Streetlighting | Streetlighting program | 8,000 | - | - | 8,000 | 3,368 | 42% | No | In progress - works to be completed in July. |
| Floodplain Management Plan | Engagement of consultant to prepare designs for preferred levee option | 150,000 | - | - 148,634 | 1,366 | 2,028 | 148% | No | Now budgeted for next financial year |
| Rehab of footpath sections | Rehab of footpath sections | 10,000 | - | - 5,000 | 5,000 | - | 0% | No | Project deferred to future years |
| Binnaway Streets | | | | | | | | | |
| Bwy Streets-Progress Association | Payment to Binnaway Progress association for work on Council assets | 5,000 | - | - | 5,000 | 5,000 | 100% | Yes | Complete |
| K&G - Renshaw St. Binnaway | Improvement of street drainage by installation of concrete kerbing and guttering in Renshaw Street between Irons Street and Cisco Street. | - | 60,000 | - 60,000 | - | - | 0% | No | Project Deferred to future years |
| Coolah Streets | | | | | | | | | |
| Clh Sts-Binnia St Kerb Blisters | Streetscape improvements in Binnia Street including kerb blisters on corner of Martin St and Binnia St, and drainage and road pavement improvements. | - | 92,581 | - 46,000 | 46,581 | 2,295 | 5% | No | Design 80% complete, community consultation and construction works deferred to 2013/14. |
| Urban Drainage Project - Booyamurra St. | Urban Drainage Project - Booyamurra St. | 30,000 | - | - 30,000 | - | - | 0% | No | Project deferred to future years |
| Tech Serv-Clh-Cycleway Project-Cap | Continuation of the Coolah Cycleway | 60,000 | - | - | 60,000 | 50,753 | 85% | No | Works to be completed early July |
| Coolah Sts-Campbell St Footpath | Construction of concrete footpath on northern side of Campbell Street between Binnia Street and Cunningham Street. | 30,000 | 55,000 | - 36,713 | 48,287 | 48,287 | 100% | Yes | Project completed. |
| Coonabarabran Streets | | | | | | | | | |
| Coonabarabran Street Seats | Construction of Street Seats in Coonabarabran | 15,000 | - | - | 15,000 | 13,452 | 90% | Yes | Completed |
| Old Common Coonabarabran | Extension of bitumen seal on previously constructed works. | - | 30,000 | - 7,689 | 22,311 | 22,311 | 100% | Yes | Project completed. |
| Dalgarno Street Drainage | Major street Improvement project in Dalgarno to extend concrete culvert, construct Kerbing and Guttering and new earth footpath. | 50,000 | 110,567 | - | 160,567 | 102,854 | 64% | No | Works in progress expected completion early August. |
| Footpath - Edwards Street | Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool. | - | 91,384 | - 22,772 | 68,612 | 50,486 | 74% | Yes | Edward st 80% complete, partial revote of remaining funds to Cassilis st. |
| Cassilis Street Rehabilitation | Rehabilitation of road pavement on Cassilis St. Coonabarabran | 20,000 | - | - 20,000 | - | - | 0% | No | Funding reallocated to Admin footpath. |
| Coonabarabran Ext Of K&G Belar St. | Extension of Kerb and guttering and underground drainage on Belar St. Coonabarabran | 15,000 | 8,000 | - 23,000 | - | - | 100% | No | Project deferred to future years |
| Cassilis Street Footpath - Admin building | Construction of footpath around the new Admin building in Cassilis St. Coonabarabran | - | - | 137,772 | 137,772 | 143,089 | 104% | No | Works ongoing. Remaining unspent budget from Edwards street to be transferred to Cassilis st. |
| Dunedoo Streets | | | | | | | | | |
| Ddo-Dish Drain-Tucklan/Wargundy | Construction of concrete dish drain in Tucklan Street at intersection of Bandulla Street (northern side). | - | 18,000 | - | 18,000 | 24,185 | 134% | Yes | Project completed. |
| K&G Talbragar (Band-Caigan) | Construction of K&G and sealing of street shoulder | - | 50,000 | - 50,000 | - | - | 0% | No | Project Deferred to future years |
| Wallaroo Street Construction | Reconstruction and bitumen sealing. | 100,000 | - | 50,000 | 150,000 | - | 0% | No | Currently Design and Planning has commenced - construction estimated to commence later in the 2013/14 financial year. |
| Horticulture | | | | | | | | | |
| Streets Trees General Capital | Identification of street trees for inclusion in electronic maps, includes risk assessment. | - | 33,000 | - 19,334 | 13,666 | - | 0% | No | Funds not to be spent |
| Baradine Pks Cap Project | Replacement of toilet block in park at Baradine. | - | 90,000 | 9,334 | 99,334 | 99,334 | 100% | Yes | Toilet block construction completed |

| Description | Project Details | Original Budget | Revote | Sup Votes | Revised Budget | Actuals | % Spent | Complete (Y/N) | Current Status |
|--|--|-----------------|--------|-----------|----------------|---------|---------|----------------|--|
| Ddo-Milling Pk Irrigation-Cap | Irrigation for Milling Park in Dunedoo | 5,000 | - | - | 5,000 | 4,994 | 100% | Yes | Completed |
| Erosion Control Neilson Park | Placement of rock to prevent further erosion in river bank in Neilson Park. | - | 36,596 | 940 | 37,536 | 37,547 | 100% | Yes | Works completed |
| Baradine Street Trees | Street tree project completed, carryover funds required to supplement budget for construction of toilet block. Previously approved by Council. | 6,000 | 15,717 | 10,000 | 11,717 | - | 0% | No | Project Deferred to future years |
| Leadville Park - Replace Tables/Seat | Replacement of tables/seats in various parks | 2,100 | - | 768 | 1,332 | 3,241 | 243% | Yes | Completed |
| McMaster Park - Repairs Toilet Facia | Replace Fascia on toilets - McMasters Park | 2,000 | - | - | 2,000 | 632 | 32% | Yes | Completed |
| Mendooran Streets | | | | | | | | | |
| Abbott St Pavement - Mendooran | Urban improvement project to provide bitumen sealed road to properties in Abbott St. | - | 40,000 | 20,815 | 19,185 | 51,855 | 270% | Yes | Works completed |
| Bandulla St Traffic Calming/Rehabilitation - Mendooran | Installation of traffic calming devices and minor rehabilitation in Bandulla St. | 35,000 | - | 35,000 | - | - | 0% | No | Designs yet to be finalised and funding application not finalised. |
| Benewa St Sealing - Mendooran | Urban improvement project to provide bitumen sealed road to properties in Benewa Street. | - | 40,000 | 4,064 | 35,936 | 36,578 | 102% | Yes | Works completed |
| Ovals | | | | | | | | | |
| Robertson Oval Project | Repairs to roof and kiosk at Robertson Oval, Dunedoo. | - | 26,000 | - | 26,000 | 20,610 | 79% | Yes | Works completed |
| Baradine Oval Capital | Fencing and hotwater repairs on Baradine Oval | 15,000 | - | - | 15,000 | 12,338 | 82% | Yes | Works completed |
| Mendooran Oval Project | Involves continuing work on the amenities block, connection of water supply, and interior plumbing at Mendooran oval | - | - | 15,945 | 15,945 | 10,255 | 64% | No | Work has commenced. Expected completion next financial year. |
| Bowen Oval re-development | Re-development of Bowen Oval | - | - | 25,000 | 25,000 | 32,576 | 130% | Yes | First stage complete, partially funded from restricted assets. Further grant funding to be received early 2013/14. |
| Robertson Oval Capital Projects | Repair of bore, tank, pump, pressure unit and pipes on Robertson Oval in Dunedoo; Also includes repair of ammenities on Robertson oval | 57,000 | - | - | 57,000 | 20,405 | 36% | No | In progress |
| Public Swimming Pools | | | | | | | | | |
| Baradine Pool Non Recurrent | Baradine Pool -Replace underground pipes and concrete walkway around pool. | 100,000 | - | 14,000 | 86,000 | 85,810 | 100% | Yes | Works completed. Further rehabilitation works planned for 2014. |
| Coonabarabran Pool Non Recurrent | Proposed renovation of Coonabarabran pool. Relates to DA to be approved for use in grant submissions to fund capital works | - | 25,000 | - | 25,000 | - | 0% | No | Internal footpath rehabilitation works scheduled for end of season. |
| WARRUMBUNGL E WATER | | | | | | | | | |
| Baradine Wtp Oh&S Improvements | New backwash plant & Office/Laboratory for Baradine | - | - | 4,950 | 4,950 | 4,950 | 100% | Yes | Complete |
| Baradine Wtp Backup Pump | New backwash plant & Office/Laboratory for Baradine | - | - | 10,616 | 10,616 | 10,616 | 100% | Yes | Complete |
| Baradine Water Fluoridation - Cap | Completion of the water fluoridation program funded by NSW health. | - | - | 4,750 | 4,750 | 4,750 | 100% | Yes | Complete |
| Baradine Water Main Ext Removal Of Dead Ends | Water Main Extensions Removal Of Dead Ends in Baradine | 50,000 | - | 50,000 | - | - | 0% | No | Project Deferred to future years |
| Binnaway Water Mains Replacement | Main replacement - Bullinda St, Binnaway | - | - | 58,113 | 58,113 | 58,113 | 100% | Yes | Complete |
| Binnaway Water Fluoridation - Cap | Completion of the water fluoridation program funded by NSW health. | - | - | 13,636 | 13,636 | 13,636 | 100% | Yes | Complete |
| Telemetry Software & Tools | Purchase of telemetry software & tools | 8,000 | - | 2,624 | 10,624 | 10,624 | 100% | Yes | Complete |
| Coonabarabran W Mains Ext John-Robertson St | Water Mains Extension on the riverbank between Robertson and John Street. | - | - | 872 | 872 | 706 | 81% | No | Survey commenced. Works to be funded in 2013/14 financial year. |
| Coonabarabran Water Mains Replacement: Dalgarno Street | Coonabarabran Water Mains Replacement: Dalgarno Street, between Charles Street and Horsley Street. | - | - | 60,000 | 60,000 | 71,399 | 119% | Yes | Completed |
| Coonabarabran New Mains Project 09/10 | Cowper Street, between Dalgarno Street and Timor Street (110m) | 50,000 | - | 34,609 | 15,391 | 17,092 | 111% | Yes | Complete |

| Description | Project Details | Original Budget | Revote | Sup Votes | Revised Budget | Actuals | % Spent | Complete (Y/N) | Current Status |
|--|--|------------------|------------------|----------------|-------------------|-------------------|------------|----------------|--|
| Coonabarabran W Telemetry Software | Telemetry - Timor Dam Mixer | - | - | 3,190 | 3,190 | 2,555 | 80% | Yes | Complete |
| Coonabarabran Water Fluoridation - Cap | Completion of the water fluoridation program funded by NSW health. | - | - | 4,180 | 4,180 | 4,180 | 100% | Yes | Complete |
| Coonabarabran W-Rising Main-200M Section-Cap | Rising Mains Rehabilitation - 200m Section from Timor Dam | - | - | 2,330 | 2,330 | - | 0% | Yes | Complete |
| Coonabarabran W Reservoir Fence-Cap | Work on Reservoir fence | - | - | 5,000 | 5,000 | - | 0% | No | In progress - Revote difference |
| Coolah Water Mains Replacements | Replacement of water mains on Martin St. Coolah | - | - | 10,000 | 10,000 | - | 0% | No | In progress |
| Coolah Water Mains Replacements | Replacement of water mains on Gilmore St. Coolah | - | - | 73,406 | 73,406 | 65,613 | 89% | No | Awaiting final restoration of road. |
| Coolah Water Reservoirs Capital | Telemetry Installation | 40,000 | - | 40,000 | - | - | 0% | No | Project Deferred to future years |
| Wentworth St Reservoir Lining | Lining of Reservoir in Wentworth st. to repair leak. | - | - | 12,785 | 12,785 | - | 0% | No | In progress |
| Coolah Water Fluoridation - Cap | Completion of the water fluoridation program funded by NSW health. | - | - | 5,811 | 5,811 | 5,811 | 100% | Yes | Complete |
| Coolah W Chlorine Room Imps-Cap | Coolah Water Pump (Chlorine Room) | - | - | - | - | - | 0% | No | Project Deferred to future years |
| Dunedoo W Mains Replacements | Mains Replacement - Rising Main between Pump Station and Railway Line (100m) | - | - | 20,132 | 20,132 | 1,409 | 7% | No | Project Deferred to future years |
| Dunedoo Reservoir Rehabilitation | Reservoir Rehab - Dunedoo | 30,000 | - | 30,000 | - | - | 0% | No | Project Deferred to future years |
| Dunedoo W Backup Bore & Dev /Imp | Back Up Bore Development & Implementation | 50,000 | - | 170,000 | 220,000 | 91,716 | 42% | No | Bore has been constructed, pump, pump shed and pipework to be completed in 2013/14 |
| Dunedoo W Minor Plant & Equip | Minor Plant & Equipment | 3,000 | - | 3,000 | - | - | 0% | No | Project Deferred to future years |
| Mendooran Reservoir Rehab | Rehabilitation of Mendooran Reservoir | 20,000 | - | 7,191 | 27,191 | 27,276 | 100% | Yes | Complete |
| Replacement of Timor Dam Fence | Replacement of Timor Dam Fence | - | - | - | - | 278 | NB | No | In progress |
| Mendooran Water Fluoridation - Cap | Completion of the water fluoridation program funded by NSW health. | - | - | 5,298 | 5,298 | 5,298 | 100% | Yes | Complete |
| WARRUMBUNGLER SEWER | | | | | | | | | |
| Baradine Sewer Treatment Plant Capital | Baradine Sewerage treatment plant renewals | 10,000 | - | 10,000 | - | - | 0% | No | Project Deferred to future years |
| Coonabarabran Sewer Minor Equipment | Replacement of steel sewer rods (Coonabarabran) | 3,000 | - | 3,000 | - | - | 0% | No | Project Deferred to future years |
| Coonabarabran Sewer Access Dump Points | Dump points for RVs (all towns) | 2,500 | - | - | 2,500 | - | 0% | No | To be completed in 2013/14 |
| Coonabarabran Sewer Pump No.2 Replacement | Purchase of new pump | - | - | 20,000 | 20,000 | 19,453 | 97% | Yes | Completed |
| Binnaway Sewer - Investigation | Preliminary investigation of costing and options for the proposed Binnaway Sewer network | 50,000 | - | - | 50,000 | - | 0% | No | Project now on hold |
| Total: | | 9,226,085 | 5,657,934 | 987,228 | 15,871,247 | 13,447,884 | 85% | | |

Add: Local roads impairment restoration works

544,188

Total Capital Spend per CFS

13,992,072

Part 11: KPIs

| Ratio | Purpose | Notes | | | | | | | | | | | | | | | | | | |
|--|----------------------------|----------------------------|--------------------|-------|----------|-----------|------|----------|----------|-------|----------|----------|--|--|----------|------|--|--|---|---|
| Cash Balance | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <caption>Cash Balance Data (2009-2013)</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>~\$10,500</td> <td>~\$6,000</td> </tr> <tr> <td>2013</td> <td>~\$14,000</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 | ~\$10,500 | ~\$6,000 | 2013 | ~\$14,000 | ~\$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 | ~\$10,500 | ~\$6,000 | | | | | | | | | | | | | | | | | | |
| 2013 | ~\$14,000 | ~\$3,000 | | | | | | | | | | | | | | | | | | |
| Operating Deficit | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <caption>Operating Deficit Data (2007-2013)</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> </tbody> </table> | Year | Operating Deficit | 2007 | -285 | 2008 | -1,765 | 2009 | 3,967 | 2010 | 1,371 | 2011 | -3,137 | 2012 | -2,357 | 2013 | -929 | <p>To measure Council's operating surplus or deficit. A negative number indicates a deficit.</p> | <p>See P&L 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 | | | | | | | | | | | | | | | | | | | |
| Unrestricted Current Ratio | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <caption>Unrestricted Current Ratio Data (2009-2013)</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>3.60</td> </tr> </tbody> </table> | Year | Unrestricted Current Ratio | 2009 | 1.36 | 2010 | 4.08 | 2011 | 7.62 | 2012 | 4.62 | 2013 | 3.60 | <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. DLG considers a ratio of less than 1.5 as unsatisfactory, and > 2 as good</p> | <p>Decrease due to an increase in current borrowings and provisions, as well as an increase in restricted assets. Current assets increased only slightly over the same period.</p> | | | | | | |
| Year | Unrestricted Current Ratio | | | | | | | | | | | | | | | | | | | |
| 2009 | 1.36 | | | | | | | | | | | | | | | | | | | |
| 2010 | 4.08 | | | | | | | | | | | | | | | | | | | |
| 2011 | 7.62 | | | | | | | | | | | | | | | | | | | |
| 2012 | 4.62 | | | | | | | | | | | | | | | | | | | |
| 2013 | 3.60 | | | | | | | | | | | | | | | | | | | |
| Debt Service Ratio | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <caption>Debt Service Ratio Data (2009-2013)</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> </tbody> </table> | Year | Debt Service Ratio | 2009 | 1.34% | 2010 | 2.09% | 2011 | 1.84% | 2012 | 1.32% | 2013 | 1.73% | <p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council. The DLG considers a ratio of less than 10% as satisfactory.</p> | <p>Increase debt service ratio due to increased loans taken out this financial year (LIRS 1 loan and Admin Building loan). Ratio will increase further in following years, as both loans were taken out part way through the year.</p> | | | | | | |
| Year | Debt Service Ratio | | | | | | | | | | | | | | | | | | | |
| 2009 | 1.34% | | | | | | | | | | | | | | | | | | | |
| 2010 | 2.09% | | | | | | | | | | | | | | | | | | | |
| 2011 | 1.84% | | | | | | | | | | | | | | | | | | | |
| 2012 | 1.32% | | | | | | | | | | | | | | | | | | | |
| 2013 | 1.73% | | | | | | | | | | | | | | | | | | | |

Part 11: KPIs (continued)

| Ratio | Purpose | | | | | | | | | | | | | |
|--|---------|-------|------|---------|------|--------|------|--------|------|--------|------|--------|---|--|
| Rates & Annual Charges Coverage Ratio | | | | | | | | | | | | | | |
|  <table border="1"> <caption>Rates & 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> </tbody> </table> | Year | Ratio | 2009 | 26.83% | 2010 | 29.24% | 2011 | 28.63% | 2012 | 29.26% | 2013 | 29.02% | <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>Ratio per prior years. Council as with most other rural Councils is highly dependent on grant funding to fund its operations.</p> |
| Year | Ratio | | | | | | | | | | | | | |
| 2009 | 26.83% | | | | | | | | | | | | | |
| 2010 | 29.24% | | | | | | | | | | | | | |
| 2011 | 28.63% | | | | | | | | | | | | | |
| 2012 | 29.26% | | | | | | | | | | | | | |
| 2013 | 29.02% | | | | | | | | | | | | | |
| Rates & Annual Charges Outstanding Ratio | | | | | | | | | | | | | | |
|  <table border="1"> <caption>Rates & Annual Charges Outstanding Ratio</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>9.03%</td> </tr> <tr> <td>2010</td> <td>11.09%</td> </tr> <tr> <td>2011</td> <td>15.13%</td> </tr> <tr> <td>2012</td> <td>13.62%</td> </tr> <tr> <td>2013</td> <td>13.30%</td> </tr> </tbody> </table> | Year | Ratio | 2009 | 9.03% | 2010 | 11.09% | 2011 | 15.13% | 2012 | 13.62% | 2013 | 13.30% | <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>Although Council's debt collection performance is still above the DLG 10% benchmark, there has been a slight improvement over the previous year.</p> |
| Year | Ratio | | | | | | | | | | | | | |
| 2009 | 9.03% | | | | | | | | | | | | | |
| 2010 | 11.09% | | | | | | | | | | | | | |
| 2011 | 15.13% | | | | | | | | | | | | | |
| 2012 | 13.62% | | | | | | | | | | | | | |
| 2013 | 13.30% | | | | | | | | | | | | | |
| Building and Infrastructure Renewals Ratio | | | | | | | | | | | | | | |
|  <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> </tbody> </table> | Year | Ratio | 2009 | 155.51% | 2010 | 18.11% | 2011 | 41.41% | 2012 | 44.99% | 2013 | 66.25% | <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating. A ratio of less than 100% is unsatisfactory, although the NSW mean ranged between 56% & 84% over the last 3 years.</p> | <p>Despite the large capital spend this financial year (\$13.4m) the renewals ratio is still significantly below the 100% benchmark due to most capital expenditure being "expansion" in nature. Performance in 2012/13 against this benchmark is still significantly better than prior years.</p> |
| Year | Ratio | | | | | | | | | | | | | |
| 2009 | 155.51% | | | | | | | | | | | | | |
| 2010 | 18.11% | | | | | | | | | | | | | |
| 2011 | 41.41% | | | | | | | | | | | | | |
| 2012 | 44.99% | | | | | | | | | | | | | |
| 2013 | 66.25% | | | | | | | | | | | | | |
| Total Borrowings | | | | | | | | | | | | | | |
|  <table border="1"> <caption>Total Borrowings</caption> <thead> <tr> <th>Year</th> <th>Value</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> </tbody> </table> | Year | Value | 2009 | 2,641 | 2010 | 2,341 | 2011 | 1,908 | 2012 | 1,738 | 2013 | 5,298 | <p>Total level of borrowings, including loans and finance leases both current and non-current</p> | <p>Loan balance has increased considerably due to Council entering into the \$2.3m LIRS loan, and the \$1.5m Administration Building loan</p> |
| Year | Value | | | | | | | | | | | | | |
| 2009 | 2,641 | | | | | | | | | | | | | |
| 2010 | 2,341 | | | | | | | | | | | | | |
| 2011 | 1,908 | | | | | | | | | | | | | |
| 2012 | 1,738 | | | | | | | | | | | | | |
| 2013 | 5,298 | | | | | | | | | | | | | |