



**Warrumbungle Shire
Council**

**Quarterly Budget Review
Statement**

**First Quarter
(September 2012/13)**



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Part 1: Introduction

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

The minimum requirements for QBRS are included in the Code of Accounting Practice and Financial Reporting and form part of the legislative framework in accordance with clause 203 (3) of the Regulations.

The new reporting format came into effect on 1 July 2011. The QBRS is composed of, but not limited to, the following budget review (BR) components:

- Statement by the responsible accounting officer on council's financial position at the end of the year based on the information in the QBRS **(Part 2 of this report)** ;
- Budget Review Income and Expenses Statement in one of the following formats **(Parts 3, 5 & 6 of this report)**:
 - Consolidated
 - by fund (e.g. General Fund; Water Fund; Sewer Fund)
 - by function, activity, program etc to align with the management plan / operational plan;
- Budget Review Capital Budget **(Parts 7 & 8 of this report)**;
- Budget Review Cash and Investments position **(Part 10 of this report)**;
- Budget Review Key Performance Indicators **(Part 11 of this report)**; and,
- Budget Review Contracts and Other Expenses **(Part 12 of this report)**.

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

- Balance Sheet as at 30 September 2012 **(Part 9 of this report)**
- A Summary of Results that links the function view of Council's activities back to Council's income statement and cashflow statement **(Part 4 of this report)**

Part 2: Statement by the Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005.

It is my opinion that the Quarterly Budget Review Statement for Warrumbungle Shire Council for the quarter ended 30 September 2012 indicates that Council's projected financial position as at 30 June 2013 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed _____
Responsible Accounting Officer, Warrumbungle Shire Council

Date: 9 November 2012

Part 3: Income Statement

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes for Approval \$'000	Projections 30-Jun-13 \$'000	YTD Actuals \$'000	% Spent to date %	
Income from Continuing Operations								
Rates and Annual Charges	10,533	-	10,533	-	10,533	9,674	92%	a
User Charges and Fees	5,115	-	5,115	-	5,115	741	14%	b
Interest & Investment Revenue	998	-	998	-	998	275	28%	
Other Revenues	667	-	667	3	670	383	57%	c
Grants & Contributions	16,601	548	17,149	(158)	16,991	1,976	12%	d
Gains/(Losses) from Disposal of Assets	262	-	262	-	262	64	24%	
Total Income From Continuing Operations	34,176	548	34,724	(155)	34,569	13,113	38%	
Expenses from Continuing Operations								
Employee Benefits & On-Costs	13,923	-	13,923	-	13,923	3,050	22%	e
Borrowing Costs	203	-	203	1	204	28	14%	f
Materials & Contracts	7,225	250	7,475	236	7,711	1,941	26%	
Depreciation & Impairment	10,024	-	10,024	-	10,024	2,429	24%	
Other Expenses	5,041	3	5,044	-	5,044	1,068	21%	g
Net Share of Interest in Joint Ventures	37	-	37	-	37	-	0%	h
Total Expenses From Continuing Operations	36,453	253	36,706	237	36,943	8,516	23%	
Operating Result from Continuing Operations	(2,277)	295	(1,982)	(392)	(2,374)	4,597		

Part 3: Income Statement (Continued)

Notes:

(a) All revenue items under the Rates and Annual Charges category above are raised at the beginning of the year, with the exclusion of sewer access charges which are billed four times during the year. Council raised a total of \$282k in sewer access revenue for the first quarter resulting in a pro-rata total of \$1.1m), and a forecast final rates and annual charges balance of \$10.52m.

(b) User charges and fees under pro rata budget due to significantly under budget RMS revenue (\$173k ytd vs a \$2.3m budget for the year). This item depends on work done for RMS and will likely increase significantly in the coming months. Water charges are also under the pro-rata budget due to seasonal demand factors i.e. less water use in winter (\$200k to date vs a final budget of \$1.052m), while most other line items are roughly per budget.

(c) Other revenue over pro-rata budget due to receipt of \$231k plant insurance income. Current trend per budget when this item is excluded.

(d) Grants under pro-rata budget due to:

* Early receipt of FAGS grant last financial year. The original budget for the 2012/13 financial year was \$5.752m, of which \$2.96m was paid in the 2011/12 financial year leaving a total of \$2.658m to be paid this financial year. Assuming the LGGC does not bring forward a similar balance from the following financial year, this line item will be under budget by the amount paid in 2011/12 at EOFY. Budget to be left as is until the following QBRs.

* In addition to the early payment, Council's total FAGs grant entitlement has also been reduced by \$134k due to an adjustment by the LGGC as a result of underestimated population and CPI figures. This reduction will need to be reflected in the adjusted budget.

* Cyclical nature of grant funding resulting in several major grants not being received to date such as RFS (received \$3k of \$2.2m), R2R (received \$130k of \$1.145m), Capital grant for Yuluwirri Kids building extension (\$870k ytd receipts = 0), REPAIR program \$400k - ytd receipts = 0). No adjustment required to budget for these line items.

(e) Employee related expenditure is slightly under the pro-rata budget due to YTD actuals not including EOFY leave entitlement adjustments. Council is also of the view that initial budget calculations which assumed full employment may have been too conservative, although no suggestion has been made to change the original budget this quarter.

(f) Borrowing costs below pro-rata budget as Council has still not entered into the LIRS loan for the four local road bridges (forecast interest expense \$75k per annum). This line item also includes a budget of \$25k for quarry remediation, which is only calculated at EOFY. Current trend is per budget when these items are excluded.

(g) Other expenses under pro-rata budget due to RFS levy not being entered until EOFY.

(h) Net share of interest in JVs is only calculated at EOFY when Council receives MRL's final result for the year.

Part 4: Summary of Results

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes for Approval \$'000	Projections 30/06/2013 \$'000	Actuals as at 30-Sep \$'000
Operating Result from P&L	(2,277)	295	(1,982)	(392)	(2,374)	4,597
<i>Add/(less):</i>						
Capital Expenditure	(9,226)	(6,216)	(15,442)	(1,083)	(16,525)	(2,269)
Movements in Loans and Finance Leases	911	496	1,407	637	2,044	(39)
Mvmnts fr Restricted Assets + Rounding	167	(167)	-	-	-	-
Depreciation Expense	10,024	-	10,024	-	10,024	2,429
Non-cash items included in Adjusted	(421)	-	(421)	-	(421)	47
Operating Result above						
Cash Surplus/(Deficit) Function View	(822)	(5,592)	(6,414)	(838)	(7,252)	4,765

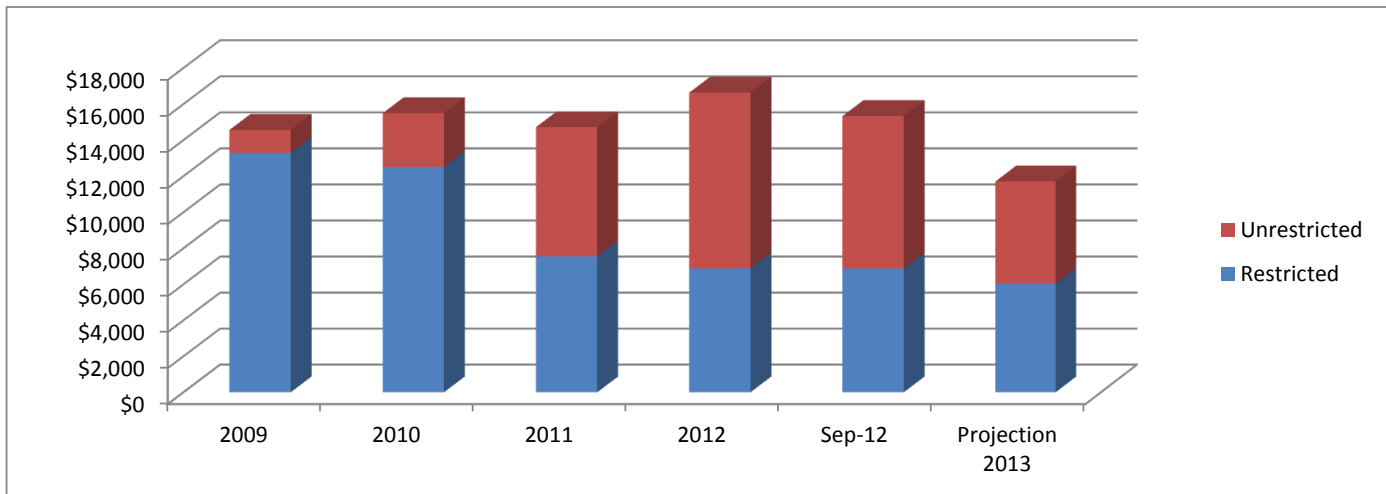
Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement

Cash Surplus/Deficit Function View	(822)	(5,592)	(6,414)	(838)	(7,252)	4,765
<i>Add/(less):</i>						
Balance sheet movements (e.g. decrease in receivables etc.)	2,102	-	2,102	-	2,102	(6,186)
Backout Restricted Assets	(167)	167	-	-	-	-
Backout Forecast revote in original budget	(1,000)	-	(1,000)	1,000	-	-
Cash Movement for the year	113	(5,425)	(5,312)	162	(5,150)	(1,421)
Cash Opening Balance	7,008	-	7,008	3,788	10,796	10,796
<i>Add:</i>						
Cash Movement for the year	113	(5,425)	(5,312)	162	(5,150)	(1,421)
Investments sold during the year	3,500	-	3,500	-	3,500	500
Investments at 30 June 2013	2,503	-	2,503	55	2,558	5,456
Cash & Investments Closing Balance	13,124	(5,425)	7,699	4,005	11,704	15,331

Part 4: Summary of Results

Restricted/Unrestricted Cash Balance

Under the current projections (and assuming that the Federal Government brings forward roughly \$2.9m of FAGs grants) Council's cash balance is expected to reduce from \$15.331m as at 30 September 2012 to \$11.704m at 30 June 2013, with unrestricted cash declining from \$9.749m to \$5.67m.



	General	Water & Sewer	Total
Source of Funds			
Revenue (Original Budget)	35,312,561	4,204,731	39,517,292
Movement from Reserves	163,028	-	163,028
Net Financing (loan receipts less repayments)	2,342,349	(1,428,394)	913,955
Total:	37,817,938	2,776,337	40,594,275
Application of Funds			
Recurrent Expenditure	29,699,643	2,490,785	32,190,428
Capital Expenditure	8,909,585	316,500	9,226,085
Total:	38,609,228	2,807,285	41,416,513
Cash Surplus/(deficit) from Original budget	(791,290)	(30,948)	(822,238)
Back Out Restricted Asset & \$4k rounding fr loans & non-cash items	(167,028)	-	(167,028)
<i>Add/(less) changes already approved:</i>			
Revenue			
Coonabarabran Community Services grant	32,229	-	32,229
Digilah Rd R2R grant	162,163	-	162,163
Gentle Annie Rd R2R grant	180,291	-	180,291
Drainage Dandry Rd grant	7,977	-	7,977
Coolah Crk & Bingie Grumble R2R grant	165,029	-	165,029
Revenue Total:	547,689	-	547,689
Expenditure			
Castlereagh Macquarie Weeds - sup vote to reflect new contribution to the CMCC	(3,215)	-	(3,215)
Warrumbungle Quarries - sup vote to finance the establishment of the quarry operation	(250,000)	-	(250,000)
Expenditure Total:	(253,215)	-	(253,215)
Capital			
Revotes	(5,657,934)	-	(5,657,934)
MR129 Saltwater Creek No 2	(400,000)	-	(400,000)
Coolah Medical Centre purchase	(158,103)	-	(158,103)
Capital Total:	(6,216,037)	-	(6,216,037)
Loans			
Loan relating to LIRS revote	495,632	-	495,632
Loans Total:	495,632	-	495,632
Total Approved Revotes & Supplementary Votes:	(5,592,959)	-	(5,592,959)
Cash Surplus/(deficit) already approved	(6,384,249)	(30,948)	(6,415,197)
<i>Add/(less) changes to be approved:</i>			
Reduction of rent revenue for Doctor's residence in Coolah due to 6 months rent relief	(5,980)	-	(5,980)
Rent reduction for Previous Doctor	(765)	-	(765)
Reduction in FAGS grants due to LGGC overestimation of Council entitlement	(133,651)	-	(133,651)
Forecast increased revenue for VIC sales	10,000	-	10,000
Funding assistance for Baradine flood levee	(25,000)	-	(25,000)
Revenue Total:	(155,396)	-	(155,396)
Expenditure			
Disaster recovery to support Business Continuity Plan	(144,564)	-	(144,564)
Datalink Coolah Coona Offices to increase bandwidth of both offices	(36,710)	-	(36,710)
Payment for furniture in Coolah Doctor's residence	(4,000)	-	(4,000)
InfoXpert SQL license and infoXpert license increases	(18,143)	-	(18,143)
Waste management strategy	(17,250)	-	(17,250)
Aircon + maintenance for 4 Irwin St	(5,000)	-	(5,000)
Adjustment to LIRS loan interest repayments	(825)	-	(825)
Purchase of goods for retail at VIC	(10,000)	-	(10,000)
Expenditure Total:	(236,492)	-	(236,492)
Capital			
Purchase of bus from restricted assets	(100,000)	-	(100,000)
Furniture and fittings for new Coonabarabran Office Building	(143,000)	-	(143,000)
Wallaroo Street	(50,000)	-	(50,000)
Main replacement - Bullinda St, Binnaway	-	(80,000)	(80,000)
Kurrajong rd - Seal 3km	75,000	-	75,000
Footpath and K&G for the new admin building	(115,000)	-	(115,000)
Floodplain Management Plan	75,000	-	75,000
Morrisey's Road Seal	(75,000)	-	(75,000)
Mains extension - Coonabarabran	-	(60,000)	(60,000)
Streets trees general capital	10,000	-	10,000
Main replac. rising main between pump stn & railway line -100m	-	(20,132)	(20,132)
Wentworth St reservoir - lining.	-	(12,785)	(12,785)

	General	Water & Sewer	Total
Main rehab. rising main - 200m section from Timor Dam	-	(10,000)	(10,000)
Telemetry - Timor Dam Mixer	-	(10,000)	(10,000)
Coolah water pump (perhaps chlorine room)	-	(5,000)	(5,000)
Dunedoo Kerb and gutters Talbragar (Band-Caigan)	50,000	-	50,000
Water main extension - removal of dead ends	-	50,000	50,000
Mount Hope Road (realignment)	45,000	-	45,000
Urban drainage project - Booyamurra Street, K&G	30,000	-	30,000
Extension of K&G and shoulder construction - Belar Street	23,000	-	23,000
Binnaway streets-Drainage Renshaw Street	20,000	-	20,000
Cassilis (John - Charles) rehabilitation	20,000	-	20,000
LIRS Accelerated Program - Replacement of existing timber bridge on Tongy lane	(350,000)	-	(350,000)
LIRS Accelerated Program - Replacement of existing timber bridge at Bugaldie Creek	(350,000)	-	(350,000)
LIRS Accelerated Program - Timber bridge on Granchester rd over Yarragrln ck.	(100,000)	-	(100,000)
Capital Total:	(935,000)	(147,917)	(1,082,917)
Loans			
Remainder of LIRS loan (i.e. \$1.15m less amount revoted relating to Baby Crk Bridge)	654,368	-	654,368
LIRS Loan increased repayments	(17,000)	-	(17,000)
Loans Total:	637,368	-	637,368
Total Supplementary Votes for Approval:	(689,520)	(147,917)	(837,437)
Cash Surplus/(deficit) Post Approval	(7,073,769)	(178,865)	(7,252,634)

Cash Movement Schedule	Unrestricted	Restricted	Total
Cash Opening Balance	9,749,000	6,884,000	16,633,000
<i>Add/(less):</i>			
Balance Sheet Movements (i.e. reduction in receivables, increase in payables)	2,102,000	-	2,102,000
Cash Surplus/Deficit from above	(7,073,769)	(178,865)	(7,252,634)
Adjustment for PY Investment Closing Balance	55,000	-	55,000
Adjustment for Restricted Asset classified as cash above	167,028	-	167,028
Adjustment for Movements in Restricted Assets above	667,028	(667,028)	-
Cash Closing Balance	5,666,287	6,038,107	11,704,394

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Rec to date
Executive					
General Manager					
- Management & Leadership	(3,587,050)	133,651	(3,453,399)	(409,653)	12%
Total GM	(3,587,050)	133,651	(3,453,399)	(409,653)	12%
Human Resources					
- HR Management	(5,208)	-	(5,208)	(1,343)	26%
- OH&S and Risk Management	(40,000)	-	(40,000)	(1,250)	3%
- Learning & Development Services	(21,500)	-	(21,500)	(12,436)	58%
Total HR	(66,708)	-	(66,708)	(15,029)	23%
Total Executive	(3,653,758)	133,651	(3,520,107)	(424,682)	12%
Technical Services					
Total Technical Services Management	-	-	-	(676)	100%
Design Services					
- Design Project Management	(4,902)	-	(4,902)	(1,079)	22%
- Road Safety Officer	(42,018)	-	(42,018)	(11,615)	28%
- Survey Investigation & Design	-	-	-	-	0%
- Traffic Management	(3,600)	-	(3,600)	-	0%
Total Design Services	(50,520)	-	(50,520)	(12,694)	25%
Road Operations					
- Road Operations Management	(4,615)	-	(4,615)	(1,157)	25%
- Regional Roads M&R	(2,402,400)	-	(2,402,400)	(625,500)	26%
- Local Roads M&R	(2,850,764)	(515,460)	(3,366,224)	(425,875)	13%
- Private Works (Works Services)	(191,600)	-	(191,600)	(12,825)	7%
- Aerodromes	(5,600)	-	(5,600)	-	0%
Total Road Operations	(5,454,979)	(515,460)	(5,970,439)	(1,065,357)	18%
Road Contracts & Private Works					
- Contract Management	(1,015,031)	-	(1,015,031)	(34,449)	3%
- RMCC & Other Road Contracts	(2,330,000)	-	(2,330,000)	(174,750)	8%
Total Road Contracts & Private Works	(3,345,031)	-	(3,345,031)	(209,199)	6%
Fleet Services					
- Fleet Services Management	(30,001)	-	(30,001)	(1,157)	4%
- Plant And Equipment	(4,315,664)	-	(4,315,664)	(1,655,510)	38%
- Workshops	-	-	-	-	0%
Total Fleet Services	(4,345,665)	-	(4,345,665)	(1,656,667)	38%
Urban Services					
- Urban Services Management	(8,615)	-	(8,615)	(1,264)	15%
- Ovals	(12,540)	-	(12,540)	(3,285)	26%
- Public Swimming Pools	(66,600)	-	(66,600)	(20)	0%
- Streets - Urban					
o Baradine Streets	(179,000)	25,000	(154,000)	-	0%
o Binnaway Streets	(38,000)	-	(38,000)	-	0%
o Coolah Streets	(170,000)	-	(170,000)	-	0%
o Coonabarabran Streets	(217,000)	-	(217,000)	(4,300)	2%
o Dunedoo Streets	(138,700)	-	(138,700)	-	0%
o Mendooran Streets	(60,000)	-	(60,000)	-	0%
Total Urban Services	(890,455)	25,000	(865,455)	(8,869)	1%
Total Tech Services (Excluding Water/Sewer)	(14,086,650)	(490,460)	(14,577,110)	(2,953,462)	20%
Environment & Community Services					
E&C Services Management					
- Environmental Management	-	-	-	(676)	100%
- Building Control	(70,000)	-	(70,000)	(13,364)	19%
- Community Care - Other	(2,000)	-	(2,000)	-	0%
- Environmental Health Services	(6,000)	-	(6,000)	(960)	16%
- Libraries	(58,577)	-	(58,577)	-	0%
- Town Planning	(96,900)	-	(96,900)	(28,405)	29%
Total E&C Services Management	(233,477)	-	(233,477)	(43,405)	19%
Total Warrumbungle Waste	(1,688,155)	-	(1,688,155)	(1,498,079)	89%
Family Support Services					
- Connect 5	(185,780)	-	(185,780)	(61,253)	33%

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Rec to date
- Family Day Care	(638,700)	-	(638,700)	(200,941)	31%
- Youth Development	(93,706)	-	(93,706)	(23,410)	25%
- OOSH & Vacation Care	(19,369)	-	(19,369)	(7,160)	37%
- Youth Activities	(1,200)	-	(1,200)	(300)	25%
Total Family Support Services	(938,755)	-	(938,755)	(293,064)	31%
Regulatory Services					
- Compliance Services	(29,595)	-	(29,595)	(8,818)	30%
Total Regulatory Services	(29,595)	-	(29,595)	(8,818)	30%
Warrumbungle Community Care					
- Centrelink	(28,908)	-	(28,908)	(5,547)	19%
- Community Transport	(186,575)	-	(186,575)	(87,991)	47%
- Multiservice Outlet	(506,892)	-	(506,892)	(125,419)	25%
Total Warrumbungle Community Care	(722,375)	-	(722,375)	(218,957)	30%
Total Yuluwirri Kids	(2,016,055)	-	(2,016,055)	(243,377)	12%
Total E&C Services	(5,628,412)	-	(5,628,412)	(2,305,700)	41%
Corporate Services					
Total Corporate Services Management	(262,593)	-	(262,593)	(2,216)	1%
Administration & Customer Services					
- Admin Services Management	(4,861)	-	(4,861)	(1,299)	27%
- Admin Services	(65,017)	-	(65,017)	(6,556)	10%
- Community Banking Agency	(86,867)	-	(86,867)	(22,901)	26%
Total Admin Services	(156,745)	-	(156,745)	(30,756)	20%
Bushfire & Emergency Services					
- Bushfire & ES Management	(1,915,506)	-	(1,915,506)	(2,899)	0%
- Fire Control/Suppression	(575,059)	-	(575,059)	-	0%
Total Bushfire & Emergency Services	(2,490,565)	-	(2,490,565)	(2,899)	0%
Finance					
- Financial Services Management	(27,957)	-	(27,957)	(12,105)	43%
- Finance Services	(7,450,210)	-	(7,450,210)	(6,938,109)	93%
Total Finance	(7,478,167)	-	(7,478,167)	(6,950,214)	93%
Communications & IT					
- Communications & IT Management	(730,950)	-	(730,950)	-	0%
Total Communications & IT	(730,950)	-	(730,950)	-	0%
Property & Risk					
- Property and Risk Management	(73,730)	-	(73,730)	(8,770)	12%
- Cemetery Services	(85,000)	-	(85,000)	(17,912)	21%
- Council Offices & Other Property	(13,625)	-	(13,625)	(302)	2%
- Depots	-	-	-	(214)	100%
- Doctors Residence And Surgery	(19,059)	6,745	(12,314)	(1,925)	16%
- House and Dwellings	(34,316)	-	(34,316)	(9,269)	27%
- Insurances	(371,130)	-	(371,130)	-	0%
- Medical Facilities	(44,472)	-	(44,472)	(8,924)	20%
- Public Halls	(31,450)	(32,229)	(63,679)	(2,245)	4%
Total Property & Risk	(672,782)	(25,484)	(698,266)	(49,561)	7%
Development & Tourism					
- Development Services Management	(4,989)	-	(4,989)	(1,157)	23%
- Tourism and Information Services	(31,950)	(10,000)	(41,950)	(9,969)	24%
Total Development & Tourism	(36,939)	(10,000)	(46,939)	(11,126)	24%
Total Supply Services	(115,000)	-	(115,000)	-	0%
Total Corporate Services	(11,943,741)	(35,484)	(11,979,225)	(7,046,772)	59%
Total General Fund	(35,312,561)	(392,293)	(35,704,854)	(12,730,616)	36%
Warrumbungle Water	(2,864,431)	-	(2,864,431)	(1,433,486)	50%
Warrumbungle Sewer	(1,340,300)	-	(1,340,300)	(271,211)	20%
Total Warrumbungle Shire Council	(39,517,292)	(392,293)	(39,909,585)	(14,435,313)	36%

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Rec to date
Reconciliation to P&L Revenue Figure					
Total Revenue Funtion View	(39,517,292)		(39,909,585)	(14,435,313)	
<i>(Add)/Less:</i>					
Plant income internal charge	4,230,664		4,230,664	1,242,772	
IT internal Chagre	730,950		730,950		
Other Internal Charges	862,559		862,559	31,659	
Reversal of py impairment not included above (non cash)	(221,000)		(221,000)	(119,000)	
WDV of assets disposed not included above (non cash)	1,052,000		1,052,000	165,543	
Revenue from trade in netted against capital (EOFY)	(1,314,000)		(1,314,000)		
Rounding	119		(588)	1,339	
Total	(34,176,000)		(34,569,000)	(13,113,000)	
Per P&L	(34,176,000)		(34,569,000)	(13,113,000)	
Variance	-		-	-	

Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Executive						
Learning & Development Services	Executive	Human Resources	(21,500)	(12,436)	58%	Council has received more than half of its annual traineeship fees
OH&S and Risk Management	Executive	Human Resources	(40,000)	(1,250)	3%	Budget is mainly the claims rebate which is not received normally until March/April
Technical Services						
Technical Services Management	Technical Services	Technical Services Management	-	(676)	100%	Leaseback Vehicle Contribution.
Traffic Management	Technical Services	Design Services	(3,600)	-	0%	Income from RMC has not occurred as no work has been carried out
Aerodromes	Technical Services	Road Operations	(5,600)	-	0%	Rental Incomes not yet invoiced for hangers
Private Works (Works Services)	Technical Services	Road Operations	(191,600)	(12,825)	7%	Income is dependant on the amount of Private Works requested
Contract Management	Technical Services	Road Contracts & Private Works	(1,015,031)	(34,449)	3%	Grant Funding from Block Grant and FAGs grants not yet received. Note: although this cost centre relates to contract management, grant funding to be allocated for road reseals is coded here and forms the majority of the revenue total (\$1.04m).
RMCC and other Road Contracts	Technical Services	Road Contracts & Private Works	(2,330,000)	(174,750)	8%	Income is indicative of contracts works carried out. Invoice lodged for \$383,000 in October
Fleet Services Management	Technical Services	Fleet Services	(30,001)	(1,157)	4%	The income for rental for Radio towers is not received until April/May each year
Baradine Streets	Technical Services	Urban Services	(154,000)	-	0%	Grant Funding from FAGs Grant not yet received
Binnaway Streets	Technical Services	Urban Services	(38,000)	-	0%	Grant Funding from FAGs Grant not yet received
Coolah Streets	Technical Services	Urban Services	(170,000)	-	0%	Grant Funding from FAGs Grant not yet received

Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Coonabarabran Streets	Technical Services	Urban Services	(217,000)	(4,300)	2%	Grant Funding from FAGs Grant not yet received
Dunedoo Streets	Technical Services	Urban Services	(138,700)	-	0%	Grant Funding from FAGs Grant not yet received
Mendooran Streets	Technical Services	Urban Services	(60,000)	-	0%	Grant Funding from FAGs Grant not yet received
Public Swimming Pools	Technical Services	Urban Services	(66,600)	(20)	0%	Income occurs during the summer swim season only
Environmental and Community Services						
Community Care - Other	Environment & Community Services	Community Care Other	(2,000)	-	0%	Grant funding not yet received
Libraries	Environment & Community Services	Environment & Community Services Management	(58,577)	-	0%	Grant from State Libraries not yet received
Community Transport	Environment & Community Services	Community Transport	(186,575)	(87,991)	47%	Income received of \$32,000 for sale of a motor vehicle in July.
Warrumbungle Waste	Environment & Community Services	Warrumbungle Waste	(1,688,155)	(1,498,079)	89%	Annual Charges for waste are invoiced in July as part of the rates levy
Environmental Management	Environment & Community Services	Environment & Community Services Management	-	(676)	100%	Leaseback Vehicle Contribution
Corporate Services						
Communications & IT Management	Corporate Services	Communications & IT	(730,950)	-	0%	Internal offset to occur in December
Fire Control/Suppression	Corporate Services	Bushfire & Emergency Services	(575,059)	-	0%	Recognised at year end. Amount to recognise is 88.3% of total expenditure

Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Insurances	Corporate Services	Property & Risk	(371,130)	-	0%	Internal offset to occur in December
Supply Services	Corporate Services	Supply Services	(115,000)	-	0%	Internal offset to occur in December
Bushfire & ES Management	Corporate Services	Bushfire & Emergency Services	(1,915,506)	(2,899)	0%	Recognised at year end. Amount to recognise is 88.3% of total expenditure
Corporate Services Management	Corporate Services	Financial Services Management	(262,593)	(2,216)	1%	Internal offset to occur in December
Council Offices & Other Property	Corporate Services	Property & Risk	(13,625)	(302)	2%	This relates to a claims bonus usually received in March/April
Public Halls	Corporate Services	Property & Risk	(63,679)	(2,245)	4%	Variance due to internal rental journals actioned at EOFY \$26k
Financial Services Management	Corporate Services	Financial Services Management	(27,957)	(12,105)	43%	Higher than budgeted leaseback vehicle contributions
Finance Services	Corporate Services	Finance Services	(7,450,210)	(6,938,109)	93%	Rate Levy occurs in July for the year
Depots	Corporate Services	Property & Risk	-	(214)	100%	Water Sales
Warrumbungle Water						
Warrumbungle Water	Warrumbungle Water	Warrumbungle Water	(2,864,431)	(1,433,486)	50%	Annual Charges for water (water access charges) are invoiced in July as part of the rates levy, while consumption charges are invoiced throughout the year. Water also includes forecast grant of \$300k not yet received and \$108k of interest from an internal loan to general fund to be actioned at year end

Note: Explanations are given for all exceptions (i.e. for the first quarter, received to date % either greater than 35% or less than 10%)

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Spent to date
Executive					
General Manager					
- Management & Leadership	557,665	-	557,665	139,777	25%
- Governance	418,401	-	418,401	97,335	23%
Total GM	976,066	-	976,066	237,112	24%
Human Resources					
- HR Management	358,330	-	358,330	105,320	29%
- Payroll Services	362,249	-	362,249	(184,780)	-51%
- OH&S and Risk Management	125,655	-	125,655	16,708	13%
- Learning & Development Services	290,077	-	290,077	55,065	19%
Total HR	1,136,311	-	1,136,311	(7,687)	-1%
Total Executive	2,112,377	-	2,112,377	229,425	11%
Technical Services					
Total Technical Services Management	145,700	-	145,700	21,301	15%
Design Services					
- Design Project Management	126,550	-	126,550	12,238	10%
- Asset Management	70,326	-	70,326	5,905	8%
- Emergency Services Management	90,972	-	90,972	22,932	25%
- NSW Fire Brigade	40,400	-	40,400	21,032	52%
- Road Safety Officer	95,982	-	95,982	22,772	24%
- Survey Investigation & Design	172,501	-	172,501	51,074	30%
- Traffic Management	4,650	-	4,650	129	3%
Total Design Services	601,381	-	601,381	136,082	23%
Road Operations					
- Road Operations Management	322,091	-	322,091	46,374	14%
- Regional Roads M&R	1,371,273	-	1,371,273	248,605	18%
- Local Roads M&R	2,966,230	825	2,967,055	825,529	28%
- Private Works (Works Services)	120,000	-	120,000	14,194	12%
- Streets Rural:	27,896	-	27,896	3,364	12%
- Aerodromes	91,710	-	91,710	6,564	7%
Total Road Operations	4,899,200	825	4,900,025	1,144,630	23%
Road Contracts & Private Works					
- Contract Management	195,781	-	195,781	20,595	11%
- RMCC & Other Road Contracts	2,150,000	-	2,150,000	828,690	39%
Total Road Contracts & Private Works	2,345,781	-	2,345,781	849,285	36%
Fleet Services					
- Fleet Services Management	115,009	-	115,009	31,579	27%
- Plant And Equipment	2,476,030	-	2,476,030	750,200	30%
- Workshops	39,913	-	39,913	4,534	11%
Total Fleet Services	2,630,952	-	2,630,952	786,313	30%
Urban Services					
- Urban Services Management	135,153	-	135,153	36,160	27%
- Horticulture	838,941	-	838,941	171,049	20%
- Ovals	282,762	-	282,762	69,688	25%
- Public Swimming Pools	606,345	-	606,345	45,597	8%
- Sport And Recreation - Other	12,211	-	12,211	5,016	41%
- Street Cleaning	259,970	-	259,970	54,718	21%
- Streets - Urban					
o Baradine Streets	74,413	-	74,413	26,274	35%
o Binnaway Streets	74,160	-	74,160	15,600	21%
o Coolah Streets	74,360	-	74,360	9,232	12%
o Coonabarabran Streets	206,694	-	206,694	39,719	19%
o Dunedoo Streets	78,717	-	78,717	15,561	20%
o Mendooran Streets	60,922	-	60,922	42,818	70%
- Toilets	206,054	-	206,054	36,143	18%
Total Urban Services	2,910,702	-	2,910,702	567,575	19%
Total Quarries	-	250,000	250,000	-	0%
Total Tech Services (Excluding Water/Sewer)	13,533,716	250,825	13,784,541	3,505,186	25%
Environment & Community Services					

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Spent to date
E&C Services Management					
- Environmental Management	340,051	-	340,051	64,784	19%
- Building Control	213,125	-	213,125	48,223	23%
- Community Care - Other	15,477	-	15,477	9,523	62%
- Environmental Health Services	83,821	-	83,821	8,076	10%
- Environmental Projects	41,200	-	41,200	13,171	32%
- Libraries	548,673	-	548,673	137,063	25%
- Town Planning	109,406	-	109,406	22,256	20%
Total E&C Services Management	1,351,753	-	1,351,753	303,096	22%
Total Warrumbungle Waste	1,699,180	17,250	1,716,430	387,984	23%
Family Support Services					
- Connect 5	186,410	-	186,410	47,875	26%
- Family Day Care	636,302	-	636,302	175,369	28%
- Youth Development	94,906	-	94,906	22,282	23%
- OOSH & Vacation Care	19,369	-	19,369	6,889	36%
- Youth Activities	5,000	-	5,000	-	0%
Total Family Support Services	941,987	-	941,987	252,415	27%
Regulatory Services					
- Compliance Services	174,133	-	174,133	28,371	16%
- Noxious Weeds	90,235	3,215	93,450	93,451	100%
Total Regulatory Services	264,368	3,215	267,583	121,822	46%
Warrumbungle Community Care					
- Centrelink	28,908	-	28,908	7,827	27%
- Community Transport	133,236	-	133,236	45,734	34%
- Multiservice Outlet	475,777	-	475,777	99,546	21%
Total Warrumbungle Community Care	637,921	-	637,921	153,107	24%
Total Yuluwirri Kids	1,145,305	-	1,145,305	242,695	21%
Total E&C Services	6,040,514	20,465	6,060,979	1,461,119	24%
Corporate Services					
Total Corporate Services Management	186,835	-	186,835	79,658	43%
Administration & Customer Services					
- Admin Services Management	151,616	-	151,616	25,165	17%
- Admin Services	478,934	-	478,934	154,101	32%
- Community Banking Agency	102,044	-	102,044	18,377	18%
Total Admin Services	732,594	-	732,594	197,643	27%
Bushfire & Emergency Services					
- Bushfire & ES Management	1,484,850	-	1,484,850	91,329	6%
- Fire Control/Suppression	1,002,226	-	1,002,226	48,300	5%
Total Bushfire & Emergency Services	2,487,076	-	2,487,076	139,629	6%
Finance					
- Financial Services Management	344,903	-	344,903	123,152	36%
- Finance Services	937,007	-	937,007	188,805	20%
Total Finance	1,281,910	-	1,281,910	311,957	24%
Communications & IT					
- Communications & IT Management	231,707	-	231,707	53,852	23%
- Communications & IT Support	648,802	200,000	848,802	192,562	23%
Total Communications & IT	880,509	200,000	1,080,509	246,414	23%
Property & Risk					
- Property and Risk Management	149,215	-	149,215	4,539	3%
- Cemetery Services	131,731	-	131,731	27,959	21%
- Council Offices & Other Property	359,262	-	359,262	64,336	18%
- Depots	146,830	-	146,830	31,927	22%
- Doctors Residence And Surgery	19,200	4,000	23,200	8,192	35%
- House and Dwellings	47,658	5,000	52,658	11,697	22%
- Insurances	321,130	-	321,130	224,126	70%
- Medical Facilities	47,983	-	47,983	9,647	20%
- Property & Risk	26,363	-	26,363	13,672	52%
- Public Halls	276,103	-	276,103	37,035	13%
Total Property & Risk	1,525,475	9,000	1,534,475	433,130	28%

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Spent to date
Development & Tourism					
- Development Services Management	106,907	-	106,907	25,679	24%
- Community Development	80,000	-	80,000	18,000	23%
- Economic Promotion Services	15,000	-	15,000	208	1%
- Tourism Promotion	35,000	-	35,000	9,463	27%
- Tourism and Information Services	253,607	10,000	263,607	68,451	26%
Total Development & Tourism	490,514	10,000	500,514	121,801	24%
Total Supply Services	428,124	-	428,124	69,678	16%
Total Corporate Services	8,013,037	219,000	8,232,037	1,599,910	19%
Total General Fund	29,699,644	490,290	30,189,934	6,795,640	23%
Warrumbungle Water	1,655,258	-	1,655,258	381,217	23%
Warrumbungle Sewer	835,527	-	835,527	185,505	22%
Total Warrumbungle Shire Council	32,190,429	490,290	32,680,719	7,362,362	23%

Reconciliation to P&L Revenue Figure

Total Revenue Function View	<u>32,190,429</u>	<u>32,680,719</u>	<u>7,362,362</u>
<i>Add/(Less):</i>			
Plant income internal charge	(4,230,664)	(4,230,664)	(1,242,772)
IT internal Charge	(730,950)	(730,950)	
Other Internal Charges	(862,559)	(862,559)	(31,659)
Depreciation	10,024,000	10,024,000	2,429,000
Net share of JV not budgeted for (non-cash)	37,000	37,000	
Remediation expenses not budgeted for (non cash)	25,000	25,000	
Rounding	744	454	(931)
Total	<u>36,453,000</u>	<u>36,943,000</u>	<u>8,516,000</u>
Per P&L	<u>36,453,000</u>	<u>36,943,000</u>	<u>8,516,000</u>
Variance	-	-	-

Part 6: Expenditure - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Spent to date	Reason for Variance
Executive						
Payroll Services	Executive	Human Resources	362,249	(184,780)	-51%	Recoveries for employee benefits are recouped by HR uniformly across the year, however, the majority of leave is taken around Christmas and Easter. This item will return to trend as the year progresses.
Technical Services						
Asset Management	Technical Services	Design Services	70,326	5,905	8%	Manager Asset Management & Design Services currently engaged predominantly in design work. Total for design services roughly per budget.
NSW Fire Brigade	Technical Services	Design Services	40,400	21,032	52%	Two quarters contributions paid to date.
Traffic Management	Technical Services	Design Services	4,650	129	3%	Dependant on work for RMC.
Aerodromes	Technical Services	Road Operations	91,710	6,564	7%	Works are scheduled over the next 4 to 5 months
RMCC & Other Road Contracts	Technical Services	Road Contracts & Private Works	2,150,000	828,690	39%	This is dependant on RMC contract works completed and work level can vary across the year.
Public Swimming Pools	Technical Services	Urban Services	606,345	45,597	8%	Main costs will occur over swimming season which had not commenced in the first quarter
Sport And Recreation - Other	Technical Services	Urban Services	12,211	5,016	41%	Majority of expenditure in the winter season.
Mendooran Streets	Technical Services	Urban Services	60,922	42,818	70%	Significant M&R works on Streets and Drainage
Environmental and Community Services						
Community Care - Other	Environment & Community Services	Management	15,477	9,523	62%	Includes 2012/13 Orana Arts contribution which was fully paid in August \$9.263k.
OOSH & Vacation Care	Environment & Community Services	Family Support Services	19,369	6,889	36%	Manager has indicated that this is normal operating costs only. If so, this item is likely to run over budget later in the year and will need to be monitored closely over the following months.
Youth Activities	Environment & Community Services	Family Support Services	5,000	-	0%	The main projects are conducted during school holidays and National Youth Week

Part 6: Expenditure - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Spent to date	Reason for Variance
Noxious Weeds	Environment & Community Services	Regulatory Services	90,235	93,451	104%	Contribution for the year already paid
Corporate Services						
Bushfire & ES Management	Corporate Services	Bushfire & Emergency Services	1,484,850	91,329	6%	The majority of expenditure is recognised at year end when final costs are known
Fire Control/Suppression	Corporate Services	Bushfire & Emergency Services	1,002,226	48,300	5%	The majority of expenditure is recognised at year end when final costs are known
Financial Services Management	Corporate Services	Financial Services Management	344,903	123,152	36%	Salaries for financial services partially coded to financial services management. YTD spend for finance branch 24% (i.e. per YTD budget)
Property and Risk Management	Corporate Services	Property & Risk	149,215	4,539	3%	Salary of Manager, Property & Risk miscoded to Corporate Services Management. To be corrected over the following months.
Doctors Residence And Surgery	Corporate Services	Property & Risk	19,200	8,192	43%	Overspend relates to work done on the Coolah Doctor's residence post the departure of the previous Doctor.
Insurances	Corporate Services	Property & Risk	321,130	224,126	70%	Account is paid in July for the year
Property & Risk	Corporate Services	Property & Risk	26,363	13,672	52%	Includes rates payments for community buildings paid in the first rates installment.
Economic Promotion Services	Corporate Services	Development & Tourism	15,000	208	1%	Committee has not met to prioritise projects

Note: Explanations are given for all exceptions (i.e. for the first quarter, spent to date % either greater than 35% or less than 10%)

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Spent to date
Executive						
General Manager						
- Management & Leadership	-	2,411,539	143,000	2,554,539	401,423	16%
- Governance	-	-	-	-	-	0%
Total GM	-	2,411,539	143,000	2,554,539	401,423	16%
Human Resources						
- HR Management	-	-	-	-	-	0%
- Payroll Services	-	-	-	-	-	0%
- OH&S and Risk Management	-	-	-	-	-	0%
- 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	401,423	16%
Technical Services						
Total Technical Services Management	-	-	-	-	-	0%
Design Services						
- Design Project Management	28,000	-	-	28,000	5,773	21%
- Asset Management	-	-	-	-	-	0%
- Emergency Services Management	-	-	-	-	-	0%
- NSW Fire Brigade	-	-	-	-	-	0%
- Road Safety Officer	-	-	-	-	-	0%
- Survey Investigation & Design	-	-	-	-	-	0%
- Traffic Management	-	-	-	-	-	0%
Total Design Services	28,000	-	-	28,000	5,773	21%
Road Operations						
- Road Operations Management	-	-	-	-	-	0%
- Regional Roads M&R	969,000	48,222	400,000	1,417,222	-	0%
- Local Roads M&R	3,005,000	1,049,392	755,000	4,809,392	765,372	16%
- Private Works (Works Services)	-	-	-	-	-	0%
- Streets Rural:	-	-	-	-	-	0%
o Bugaldie Streets	-	-	-	-	-	0%
o Cobborah Streets	-	-	-	-	-	0%
o Craboon Streets	-	-	-	-	-	0%
o Kenebri Streets	-	-	-	-	-	0%
o Leadville Streets	-	-	-	-	-	0%
o Merrygoen Streets	-	-	-	-	-	0%
o Neilrex Streets	-	-	-	-	-	0%
o Purlewaugh Streets	-	-	-	-	-	0%
o Uarbry Streets	-	-	-	-	-	0%
o Ulamambri Streets	-	-	-	-	-	0%
o Weetalibah Streets	-	-	-	-	-	0%
- Aerodromes	-	10,000	-	10,000	7,902	79%
Total Road Operations	3,974,000	1,107,614	1,155,000	6,236,614	773,274	12%
Road Contracts & Private Works						
- Contract Management	-	-	-	-	-	0%
- Reseals	1,004,300	-	-	1,004,300	96	0%
Total Road Contracts & Private Works	1,004,300	-	-	1,004,300	96	0%
Fleet Services						
- Fleet Services Management	-	-	-	-	-	0%
- Plant And Equipment	1,695,000	851,791	-	2,546,791	483,152	19%
- Workshops	15,000	-	-	15,000	88	1%
Total Fleet Services	1,710,000	851,791	-	2,561,791	483,240	19%
Urban Services						
- Urban Services Management	-	-	-	-	-	0%
- Horticulture	30,100	175,313	(10,000)	195,413	84,380	43%
- Ovals	57,000	26,000	-	83,000	12,389	15%
- Public Swimming Pools	100,000	25,000	-	125,000	35,407	28%
- Sport And Recreation - Other	-	-	-	-	-	0%
- Street Cleaning	-	-	-	-	-	0%
- Streets - Urban	-	-	-	-	-	0%
o Baradine Streets	202,000	23,000	(75,000)	150,000	-	0%
o Binnaway Streets	5,000	60,000	(20,000)	45,000	5,000	11%
o Coolah Streets	120,000	147,581	(30,000)	237,581	-	0%
o Coonabarabran Streets	100,000	239,951	72,000	411,951	1,257	0%
o Dunedoo Streets	100,000	68,000	-	168,000	-	0%
o Mendooran Streets	35,000	80,000	-	115,000	2,552	2%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Spent to date
- Toilets	-	-	-	-	-	0%
Total Urban Services	749,100	844,845	- 63,000	1,530,945	140,985	9%
Total Tech Services (Excluding Water/Sewer)	7,465,400	2,804,250	1,092,000	11,361,650	1,403,368	12%
Environment & Community Services						
E&C Services Management						
- Environmental Management	-	-	-	-	-	0%
- Building Control	-	-	-	-	1,536	100%
- Community Care - Other	-	-	-	-	-	0%
- Environmental Health Services	-	-	-	-	-	0%
- Environmental Projects	-	-	-	-	-	0%
- Libraries	34,315	-	-	34,315	-	0%
- Town Planning	-	-	-	-	-	0%
Total E&C Services Management	34,315	-	-	34,315	1,536	4%
Warrumbungle Waste						
- Warrumbungle Waste Management	35,000	92,000	-	127,000	-	0%
Total Warrumbungle Waste	35,000	92,000	-	127,000	-	0%
Family Support Services						
- Connect 5	-	-	-	-	16,776	100%
- Family Day Care	-	-	-	-	-	0%
- Youth Development	-	-	-	-	-	0%
- OOSH & Vacation Care	-	-	-	-	-	0%
- Youth Activities	-	-	-	-	-	0%
Total Family Support Services	-	-	-	-	16,776	0%
Regulatory Services						
- Compliance Services	-	-	-	-	-	0%
- Noxious Weeds	-	-	-	-	-	0%
Total Regulatory Services	-	-	-	-	-	0%
Warrumbungle Community Care						
- Centrelink	-	-	-	-	-	0%
- Community Transport	50,000	-	100,000	150,000	150,633	100%
- Multiservice Outlet	-	-	-	-	2,975	100%
Total Warrumbungle Community Care	50,000	-	100,000	150,000	153,608	102%
Total Yuluwirri Kids	870,000	-	-	870,000	-	0%
Total E&C Services	989,315	92,000	100,000	1,181,315	171,920	15%
Corporate Services						
Total Corporate Services Management	-	-	-	-	-	0%
Administration & Customer Services						
- Admin Services Management	-	-	-	-	-	0%
- Admin Services	-	-	-	-	-	0%
- Community Banking Agency	-	-	-	-	-	0%
Total Admin Services	-	-	-	-	-	0%
Bushfire & Emergency Services						
- Bushfire & ES Management	334,270	-	-	334,270	33,083	10%
- Fire Control/Suppression	-	-	-	-	-	0%
Total Bushfire & Emergency Services	334,270	-	-	334,270	33,083	10%
Finance						
- Financial Services Management	-	-	-	-	-	0%
- Finance Services	-	-	-	-	-	0%
Total Finance	-	-	-	-	-	0%
Communications & IT						
- Communications & IT Management	-	-	-	-	-	0%
- Communications & IT Support	3,000	194,038	-	197,038	121,025	61%
Total Communications & IT	3,000	194,038	-	197,038	121,025	61%
Property & Risk						
- Property and Risk Management	-	-	-	-	-	0%
- Cemetery Services	35,000	-	-	35,000	21,597	62%
- Council Offices & Other Property	4,000	75,000	-	79,000	11,187	14%
- Depots	70,000	30,912	-	100,912	30,813	31%
- Doctors Residence And Surgery	-	-	-	-	-	0%
- House and Dwellings	-	-	-	-	-	0%
- Insurances	-	-	-	-	-	0%
- Medical Facilities	-	-	158,103	158,103	-	0%
- Property & Risk	-	-	-	-	-	0%
- Public Halls	-	32,229	-	32,229	-	0%
Total Property & Risk	109,000	138,141	158,103	405,244	63,597	16%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Revised Budget	Actuals YTD	% Spent to date
Development & Tourism						
- Development Services Management	-	-	-	-	-	0%
- Community Development	-	-	-	-	-	0%
- Economic Promotion Services	-	5,616	-	5,616	-	0%
- Tourism and Information Services	-	-	-	-	-	0%
Total Development & Tourism	-	5,616	-	5,616	-	0%
Total Supply Services	8,600	-	-	8,600	7,801	91%
Total Corporate Services	454,870	337,795	158,103	950,768	225,506	24%
Total General Fund	8,909,585	5,657,934	1,493,103	16,060,622	2,202,217	14%
Warrumbungle Water	251,000	-	147,917	398,917	67,447	17%
Warrumbungle Sewer	65,500	-	-	65,500	-	0%
Total Warrumbungle Shire Council	9,226,085	5,657,934	1,641,020	16,525,039	2,269,664	14%

Part 8: Capital Report

Project	Project Details	Directorate	Original Budget	Revote	Sup Vote	Revised Budget	YTD Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
Plant & Equipment Purchases	Replacement of Plant as per plant replacement program.	Technical Services	1,660,000	814,530	-	2,474,530	483,145	20%	Plant and equipment	Renewal	General	No	Project is in line with expectations, Plant items ordered last year are starting to be delivered
Coonabarabran Council Chambers	Construction of the new Council chambers	Executive	-	2,411,539	-	2,411,539	401,193	17%	Buildings	Expansion	General 50%, internal loan 50%	No	Construction period is between March 2012 and Decemerr 2012. Currently being carried out by an external contractor, and 57% complete. Works outstanding include Chambers and Internal linings and fitout of various rooms.
Saltwater Creek No 2 on Purlewaugh Rd (MR129)	Construction of bridge over Saltwater creek and 1km plus of associated road works	Technical Services	800,000	-	400,000	1,200,000	-	0%	Bridge	Expansion	Grant Funded	No	Tenders for the bridge have closed and are currently being assessed
Yuluwirri Kids Building Extention	Planned extension for the Yuluwirri Kids building in Coonabarabran	Enviro & Comm Serv	870,000	-	-	870,000	-	0%	Buildings	Expansion	Grant Funded	No	Works are dependent on receiving grant funding to assist with this project. At this time we have not received any advice regarding the grant.
Baby Creek Bridge	Replacement of Baby Creek Bridge in the village of Ulamambri.	Technical Services	350,000	495,632	-	845,632	263,706	31%	Bridge	Renewal	Loan	No	To be completed as at mid November, structure already up and being tested as end of Oct
Resheeting Local Unsealed Roads	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.	Technical Services	765,000	-	-	765,000	259,841	34%	Roads	Renewal	General and Grant Funded	No	Borah, Ratack, Pibbon and Gumnut Rd all complete. Other roads scheduled for 2013 calendar year.
Tongy Bridge	Replacement of existing timber bridge on Tongy lane	Technical Services	350,000	-	350,000	700,000	-	0%	Bridge	Renewal	Loan	No	Construction phase yet to commence, Tenders currently closed.
Bugaldie Creek Bridge	Replacement of existing timber bridge at Bugaldie Creek	Technical Services	350,000	-	350,000	700,000	-	0%	Bridge	Renewal	Loan	No	Construction phase yet to commence, Tenders currently closed.
Reseals Regional Roads	Resealing of regional roads	Technical Services	420,000	-	-	420,000	-	0%	Roads	Renewal	Grant Funded	No	Currently underway in November. Being completed in 3 blocks of 2 to 3 weeks over the next 3 months.
Reseals - Local Roads	Resealing of sealed local roads	Technical Services	410,000	-	-	410,000	-	0%	Roads	Renewal	General	No	Currently underway in November. Being completed in 3 blocks of 2 to 3 weeks over the next 3 months.
Gentle Annie Road	Project to extend bitumen seal. Involves removal of some trees and rehabilitation and widening of existing concrete causeway	Technical Services	200,000	180,291	-	380,291	64,409	17%	Roads	Expansion	Grant Funded	No	Concrete causeway completed as at 30 September, along with some of the drainage work. Expected completion in late November
RFS Vehicles	Payment for purchase of RFS Vehicles	Corporate Services	284,270	-	-	284,270	236	0%	Plant and equipment	Renewal	General	No	Vehicle will be supplied when it has been built and commissioned by RFS
Piambra Road	Sealing of roughly a further km on Piambra rd	Technical Services	200,000	-	-	200,000	9,690	5%	Roads	Expansion	Grant Funded	No	Design complete, some expenditure on gravel, and job to commence in February or March
Granchester Bridge	Replacement of existing timber bridge on Granchester rd over Yarrgrin ck.	Technical Services	100,000	-	100,000	200,000	-	0%	Bridge	Renewal	Loan	No	Design by Gilgandra Shire Council. Actual works yet to commence.
Pavement rehabilitation & widening on MR7519 (Forest Road)	Various minor works on regional roads	Technical Services	169,000	-	-	169,000	-	0%	Roads	Renewal	Grant Funded	No	Currently in design/planning stage
R2R Programme	Combination of two projects, Coolah Creek road rehabilitation (\$90k) and Bingie Grumble road construction –sealing (\$75,029)	Technical Services	-	165,029	-	165,029	26,228	16%	Roads	Expansion	Grant Funded	No	Bingie Grumble project is 50% complete. Coolah Creek project is 0% complete. To be completed by 30 December 2012.

Part 8: Capital Report

Project	Project Details	Directorate	Original Budget	Revote	Sup Vote	Revised Budget	YTD Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
Local Roads – Digilah Road	Project to extend bitumen seal. Involves relocation of cattle grid, removal of some trees and rehabilitation and widening of existing concrete causeway	Technical Services	-	162,163	-	162,163	141,485	87%	Roads	Expansion	Grant Funded	No	Project to be completed Dec 2012 (currently 95% complete) when bitumen sealing contractor available. Delay due to finalisation and design and staff resources being allocated to flood damage.
Coonabarabran Town Streets Drainage. Culvert Extension in Dalgarno Street adjacent Morrisseys.	Major street Improvement project in Dalgarno to extend concrete culvert, construct Kerbing and Guttering and new earth footpath.	Technical Services	50,000	110,567	-	160,567	-	0%	Culverts and Drainage	Expansion	General	No	Project is 0% complete. Expected completion May 2013.
Coolah Medical Centre Purchase	Re-purchase of the Coolah medical centre	Corporate Services	-	-	158,103	158,103	-	0%	Buildings	Expansion	General	No	This is expected to be finalised by January 2013, contracts to be exchanged. A deposit of \$15,180 was paid in October.
Lawson Park Rd	Sealing of roughly 1km of the unsealed section of Lawson rd	Technical Services	150,000	-	-	150,000	-	0%	Roads	Expansion	Grant Funded	No	Currently in design/planning stage
Napier Lane	Sealing of roughly 1km of the unsealed section of Napier Lane	Technical Services	150,000	-	-	150,000	-	0%	Roads	Expansion	Grant Funded	No	Currently in design/planning stage
Wallaroo Street	Reconstruction and bitumen sealing.	Technical Services	100,000	-	50,000	150,000	-	0%	Culverts and Drainage	Expansion	General	No	Currently Design and Planning has commenced - estimated to commence April
Community Transport Capital	Purchase of vehicles for WCC	Enviro & Comm Serv	50,000	-	100,000	150,000	150,633	100%	Plant and equipment	Renewal	Restricted Asset A/c	Yes	The bus was ordered last year and delivery occurred this year and the budget was not revoted. The project is now finished and it is to be funded from restricted asset.
Furniture and Fittings - New Office Building	Includes all non contract (building) items to complete the office fitout and council chamber furnishing; includes all chamber and councillor desks and chairs, staff office desks/chairs and shelving where required, Council Honour Board, Opening Plaque, window blinds, kitchen crockery/cutlery, gallery chairs, data and projector screens for Chamber and meeting/training rooms (2), interactive whiteboard, audio and microphone equipment, HR compactus for filing of confidential files.	Executive			143,000	143,000		0%	Furniture fixtures and fittings	Expansion	General	No	Awaiting Approval
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	Corporate Services	-	129,200	-	129,200	121,025	94%	Plant and equipment	Renewal	General	Yes	Contract awarded in June and lead in time required. Works commenced last week of June. Now complete.
Kurrajong rd - Seal 3km	Sealing of roughly 1km of the unsealed section of Kurrajong rd	Technical Services	200,000	-	75,000	125,000	-	0%	Roads	Expansion	Restricted Asset A/c	No	Currently in design/planning stage
Footpath and K&G for the new admin building	Footpath and K&G for the new admin building	Technical Services			115,000	115,000		0%	Kerb and Guttering	Expansion	General	No	Awaiting Approval
Wool Rd Rehabilitation	Completion of 1km of rehabilitation work on existing sealed section (including 150mm overlay)	Technical Services	100,000	-	-	100,000	-	0%	Roads	Renewal	Grant Funded	No	Project to commence on second week of November.

Part 8: Capital Report

Project	Project Details	Directorate	Original Budget	Revote	Sup Vote	Revised Budget	YTD Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
Baradine Pool - capital works	Baradine Pool -Replace underground pipes and concrete walkway around pool.	Technical Services	100,000	-	-	100,000	35,407	35%	Pools	Renewal	General	No	Work approximately 95% complete (as at November) and testing is being carried out to endeavour to locate a further leakage. Currently Council has spent \$63,736.52 as at November on this project
Coolah 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.	Technical Services		92,581	-	92,581	-	0%	Kerb and Guttering	Expansion	General	No	Design not complete. Designs being undertaken by Consultants. Project is 0% complete. Expected completion April 2013.
Coonabarabran Waste Management Capital Project	Expansion of existing landfill site	Enviro & Comm Serv	-	92,000	-	92,000	-	0%	Land improvements	Expansion	General	No	Awaiting DA for expansion which was delayed due to complications. Expect to be completed in May 2013.
Coonabarabran Footpaths	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	Technical Services	-	91,384	-	91,384	-	0%	Footpaths	Expansion	General	No	Design completed in June 2013. Project is 0% completed. Expected completion November 2013.
Baradine Lions Park Upgrade	Replacement of toilet block in park at Baradine.	Technical Services	-	90,000	-	90,000	51,471	57%	Structures	Expansion	General	No	Contractor availability issues. Project is 40% complete. Expected completion November 2012.
Main replacement - Bullinda St, Binnaway	Main replacement - Bullinda St, Binnaway	Technical Services			80,000	80,000	38,377	48%	Water Supply Network	Renewal	Water Fund	No	Works in progress
Reseals Town Streets - Coonabarabran	Resealing of town streets in Coonabarabran	Technical Services	80,000	-	-	80,000	-	0%	Roads	Renewal	General	No	Currently underway in November. Being completed in 3 blocks of 2 to 3 weeks over the next 3 months
Floodplain Management Plan	Engagement of consultant to prepare designs for preferred levee option	Technical Services	150,000	-	75,000	75,000	-	0%	Culverts and Drainage	Expansion	Grant funding, ratio 6:1	No	Brief being prepared for engagement of consultant.
Morrisey's Road Seal	Reconstruction and bitumen sealing.	Technical Services	-	-	75,000	75,000	-	0%	Roads	Expansion	Restricted Asset A/c	No	Design and investigation commenced.
Coonabarabran Office - Air Conditioning	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.	Corporate Services	-	75,000	-	75,000	11,187	15%	Furniture fixtures and fittings	Renewal	General	No	Allocation of funds approved June Council Meeting, quote not received until last week of fin yr. To be completed by EOM October.
Infoexpert	Installation of new document management system (Infoexpert) which will replace the old Bluepoint system.	Corporate Services	-	64,838	-	64,838	-	0%	Software	Renewal	General	No	Approved in March 2012, however considerable work involved in setting up software to Council's needs. The installation is now completed for the operational process however the intergration into Civica has not been completed yet and the intergration of Bluepoint has been postponed due to cost at this time
Cycleway Project	Continuation of the Coolah Cycleway	Technical Services	60,000	-	-	60,000	-	0%	Footpaths	Expansion	Grant / General	No	Estimated starting date will be January
Mains Extension - Coonabarabran	Main Extension between Robertson Street and John Street near bridge (230m)	Technical Services			60,000	60,000		0%	Water Supply Network	Expansion	Water Fund	No	Planning commenced.
Kerbing & Guttering - Baradine.	Kerb and guttering Castlereagh Street, between Darling and Macquarie	Technical Services	34,000	23,000	-	57,000	-	0%	Kerb and Guttering	Expansion	General	No	Currently in design/planning stage
Coolah Sts-Campbell St Footpath	Construction of concrete footpath on northern side of Campbell Street between Binnia Street and Cunningham Street.	Technical Services	-	55,000	-	55,000	-	0%	Footpaths	Expansion	General	No	Design completed in June 2012. Project is 0% complete. Expected completion October 2013.
RFS Enhancements	RFS Capital Expenditure (non vehicles)	Corporate Services	50,000	-	-	50,000	31,622	63%	Buildings	Renewal	General	No	Shed has been supplied and project is underway

Part 8: Capital Report

Project	Project Details	Directorate	Original Budget	Revote	Sup Vote	Revised Budget	YTD Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
Mains Extension - Coonabarabran	Cowper Street, between Dalgarno Street and Timor Street (110m)	Technical Services	50,000	-	-	50,000	-	0%	Water Supply Network	Expansion	Water Fund	No	Planning and implementation in progress
Dunedoo Water Supply	Back Up Bore Development & Implementation	Technical Services	50,000	-	-	50,000	-	0%	Water Supply Network	Expansion	Water Fund	No	Planning and implementation in progress
Binnaway Sewerage Investigation	Preliminary investigation of costing and options	Technical Services	50,000	-	-	50,000	-	0%	Sewerage Network	Expansion	Sewerage Fund	No	This will be completed by June 2013. It is currently being worked on by Contractor Owen Johns
Projects less than \$50k			873,815	605,180	- 190,083	1,288,912	180,011	14%					
Total:			9,226,085	5,657,934	1,641,020	16,525,039	2,269,667	14%					

Part 9: Balance Sheet

	Original	Approved	Revised	Op Bal	Changes fr	Projections	YTD
	Budget	Changes	Budget	Adj	Approval	30-Jun-13	Actuals
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets							
Current Assets							
Cash and Cash Equivalents	10,621	(5,425)	5,196	3,788	162	9,146	9,875
Investments (Current)	-	-	-	-	-	-	2,865
Receivables (Current)	1,781	-	1,781	(196)	-	1,585	8,665
Inventories (Current)	554	-	554	33	-	587	581
Total Current Assets	12,956	(5,425)	7,531	3,625	162	11,318	21,986
Non-Current Assets							
Investments (Non-Current)	2,503	-	2,503	55	-	2,558	2,591
Inventories (Non-Current)	474	-	474	(11)	-	463	451
Property, Plant & Equipment	377,705	6,216	383,921	67,690	83	451,694	440,875
Investments - Equity Method	310	-	310	(24)	-	286	286
Total Non-Current Assets	380,992	6,216	387,208	67,710	83	455,001	444,203
Total Assets	393,948	791	394,739	71,335	245	466,319	466,189
Current Liabilities							
Payables	1,173	-	1,173	986	-	2,159	705
Borrowings	275	-	275	(2)	-	273	142
Provisions	3,051	-	3,051	395	-	3,446	3,688
Total Current Liabilities	4,499	-	4,499	1,379	-	5,878	4,535
Non-Current Liabilities							
Borrowings	2,376	496	2,872	1	637	3,510	1,557
Provisions	1,174	-	1,174	142	-	1,316	1,292
Total Non-Current Liabilities	3,550	496	4,046	143	637	4,826	2,849
Total Liabilities	8,049	496	8,545	1,522	637	10,704	7,384
Net Assets	385,899	295	386,194	69,813	(392)	455,615	458,805
Retained Earnings	334,519	295	334,814	21,823	(392)	356,245	363,213
Revaluation Reserves	51,380	-	51,380	47,990	-	99,370	95,592
Total Equity	385,899	295	386,194	69,813	(392)	455,615	458,805

Part 10: Statement of Cash Flows

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes for Approval \$'000	Projections 30-Jun-13 \$'000	YTD Actuals \$'000
Cash Flows from Operating Activities						
Receipts						
Rates and Annual Charges	11,233	-	11,233	-	11,233	3,245
User Charges and Fees	6,515	-	6,515	-	6,515	1,952
Interest & Investment Revenue	777	-	777	(1)	776	386
Bonds and Deposits Received	-	-	-	-	-	3
Other Revenues	1,598	-	1,598	3	1,601	1,319
Grants & Contributions - Capital	16,601	548	17,149	(158)	16,991	1,978
Payments						
Employee Benefits & On-Costs	(13,918)	-	(13,918)	-	(13,918)	(3,066)
Materials & Contracts	(7,214)	(250)	(7,464)	(236)	(7,700)	(2,951)
Borrowing Costs	(203)	-	(203)	-	(203)	(28)
Other Expenses	(5,948)	(3)	(5,951)	-	(5,951)	(2,186)
Net Cash provided (or used in) Operating Activities	9,441	295	9,736	(392)	9,344	652
Cash Flows from Investing Activities						
Receipts						
Sale of Investment Securities	3,500	-	3,500	-	3,500	500
Sale of Real Estate Assets	43	-	43	-	43	-
Sale of Infrastructure, Property, Plant and Equipment	1,271	-	1,271	-	1,271	230
Deferred Debtors Receipts	-	-	-	-	-	5
Payments						
Purchase of Investment Securities	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(11,498)	(6,216)	(17,714)	(83)	(17,797)	(2,269)
Purchase of Real Estate Assets	(55)	-	(55)	-	(55)	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(6,739)	(6,216)	(12,955)	(83)	(13,038)	(1,534)
Cash Flows from Financing Activities						
Receipts						
Proceeds from Borrowings & Advances	1,150	496	1,646	654	2,300	-
Payments						
Repayment of Borrowings & Advances	(180)	-	(180)	(17)	(197)	(23)
Repayment of Finance Lease Liabilities	(59)	-	(59)	-	(59)	(16)
Net Cash provided (or used in) Investing Activities	911	496	1,407	637	2,044	(39)
Net Increase/(Decrease) in Cash & Cash Equivalents	3,613	(5,425)	(1,812)	162	(1,650)	(921)
Cash & Cash Equivalents – Opening balance	7,008	-	7,008	3,788	10,796	10,796
Cash & Cash Equivalents – Closing balance	10,621	(5,425)	5,196	3,950	9,146	9,875

A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,621	-	5,196	-	9,146	9,875
<i>Add:</i>						
Investments	2,503	-	2,503	-	2,558	5,456
Total: Cash and Investments	13,124	-	7,699	-	11,704	15,331
<i>Less:</i>						
Internally Restricted Cash	946	-	946	-	946	946
Externally Restricted Cash	5,938	-	5,938	(846)	5,092	5,938
Total: Unrestricted Cash	6,240	-	815	846	5,666	8,447

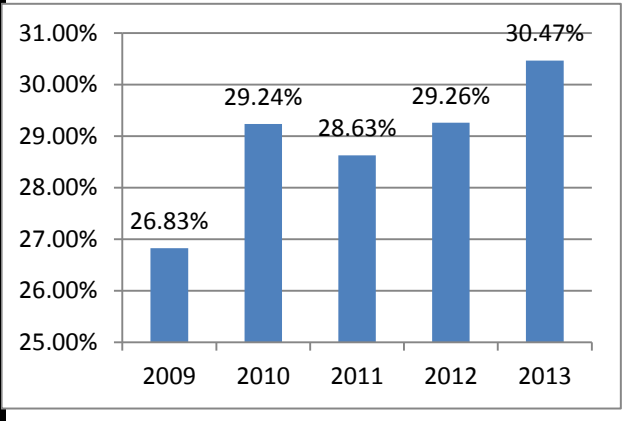
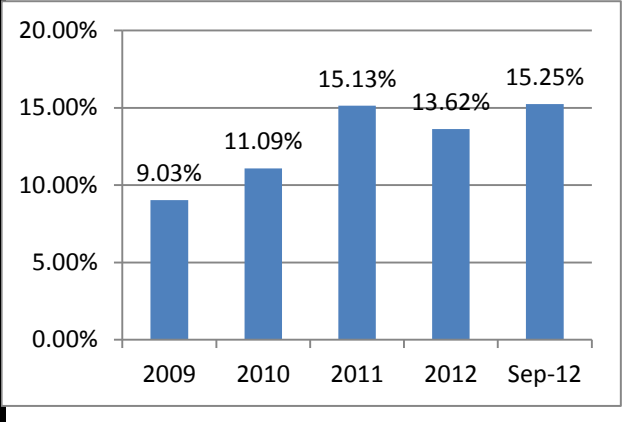
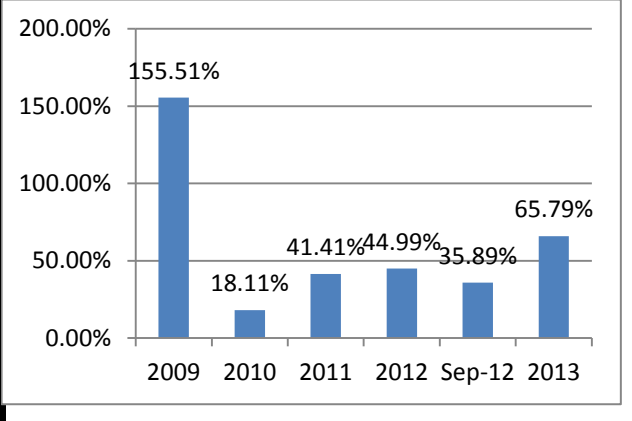
Note 1: Cash and cash equivalents balance includes deposits at call and short term deposits.

Note 2: Restricted cash balances are as per 30 June 2012.

Part 11: KPIs

Ratio	Purpose	Notes																												
Cash Balance																														
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Year	Cash and Cash Equivalents	Investments	Total																											
2009	\$2,500	\$12,000	\$14,500																											
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2009	1.34%																													
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Part 11: KPIs (continued)

Ratio	Purpose	Notes														
Rates & Annual Charges Coverage Ratio																
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Year	Ratio															
2009	26.83%															
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Rates & Annual Charges Outstanding Ratio																
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Year	Ratio															
2009	9.03%															
2010	11.09%															
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Building and Infrastructure Renewals Ratio																
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Year	Ratio															
2009	155.51%															
2010	18.11%															
2011	41.41%															
2012	44.99%															
Sep-12	35.89%															
2013	65.79%															

Part 12: Contracts and Other Expenses

A) Contracts Budget Review Statement

Contracts entered into during the quarter include:

Contractor	Contract Details & Purpose	Value	Start Date	Duration	Budgeted (Y/N)
Guy Andrews Electrical	Replace 2 PAC units	68,557.00	11/07/2012	November	Y

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations or \$50,000 whichever is less.
2. Contracts to be listed are those entered into during the quarter and have yet to be fully performed, excluding contractors that are on Council's preferred supplier list.
3. Contractors for employment are not required to be included.

Part 12: Contracts and Other Expenses (Cont.)

B) Consultancy and Legal Expenses Budget Review Statement

Consultancy and Legal Expenses incurred year date are detailed below:

Expense Type	Expenditure YTD (\$)	Budgeted (Y/N)
Consultancies	N/A	N/A
Legal Fees	\$60,277.00	Yes

Definition of Consultant

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision-making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.