



**Warrumbungle Shire
Council**

**Quarterly Budget Review
Statement**

**Second Quarter
(December 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 **(Parts 3, 5 & 6 of this report)** in one of the following formats:
 - Consolidated
 - By fund (e.g. General Fund; Water Fund; Sewer Fund)
 - By function, activity, program etc to align with the management plan / operational plan;
- Budget Review Capital Budget **(Parts 7 & 8 of this report)**;
- Budget Review Cash and Investments position **(Part 10 of this report)**;
- Budget Review Key Performance Indicators **(Part 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 31 December 2012 **(Part 9 of this report)**
- Summary of Results that links the function view of Council's activities back to Council's Income Statement and Cashflow Statement **(Part 4 of this report)**

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 31 December 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: 4 February 2013

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	9,932	94%	a
User Charges and Fees	5,115	-	5,115	5	5,120	1,839	36%	b
Interest & Investment Revenue	998	-	998	-	998	531	53%	
Other Revenues	667	3	670	-	670	356	53%	
Grants & Contributions	16,601	390	16,991	263	17,254	5,278	31%	c
Gains/(Losses) from Disposal of Assets	262	-	262	-	262	233	89%	
Total Income From Continuing Operations	34,176	393	34,569	268	34,837	18,169	53%	
Expenses from Continuing Operations								
Employee Benefits & On-Costs	13,923	-	13,923	-	13,923	6,041	43%	d
Borrowing Costs	203	1	204	-	204	55	27%	e
Materials & Contracts	7,225	486	7,711	20	7,731	3,481	45%	
Depreciation & Impairment	10,024	-	10,024	-	10,024	4,857	48%	
Other Expenses	5,041	3	5,044	5	5,049	1,768	35%	f
Net Share of Interest in Joint Ventures	37	-	37	-	37	-	0%	g
Total Expenses From Continuing Operations	36,453	490	36,943	25	36,968	16,202	44%	
Operating Result from Continuing Operations	(2,277)	(97)	(2,374)	243	(2,131)	1,967		

Part 3: Income Statement (Continued)

Notes:

- (a) All revenue items under the Rates and Annual Charges category 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 \$564k in sewer access revenue (excl pensioner subsidy) for the first two quarters resulting in a pro-rata total of \$1.3m, and a forecast final rates and annual charges balance of roughly \$10.5m.
- (b) User charges and fees under pro rata budget due to significantly under budget RMS revenue (\$560k ytd vs a \$2.3m budget for the year). A payment of roughly \$800k for work carried out by Council was subsequently received in January. Water charges are also slightly under the pro-rata budget due to seasonal demand factors i.e. less water use in winter (\$492k to date vs a final budget of \$1.052m).
- (c) 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 \$2.792m to be paid this financial year. This figures was later reduced by a further \$134k to \$2,658m due to an adjustment by the LGGC. 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. Grant received to date = \$1.33m.
 - * Cyclical nature of grant funding resulting in several major grants not being received to date including:
 - > RFS (received \$342k of \$2.2m), JrnI to recognise grossed up grant and payment is actioned at year end;
 - > R2R (received \$445k of \$1.66m). December quarter application being prepared now;
 - > Capital grant for Yuluwirri Kids building extension (\$870k ytd receipts = 0);
 - > REPAIR program (\$400k - ytd receipts = 0).
- (d) 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 (Review in Q3).
- (e) Borrowing costs below pro-rata budget as Council only entered into the LIRS loan for the four local road bridges (forecast interest expense \$75k for the 12/13 financial year) late December. 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.
- (f) Other expenses under pro-rata budget due to RFS levy not being entered until EOFY.
- (g) Net share of interest in joint ventures is only calculated at EOFY when Council receives Macquarie Regional Library's final result for the year.

Part 3: 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	6,752	1,213	508	1,459	-	-	-	-	-	9,932
User Charges and Fees	829	510	37	16	315	66	62	4	-	1,839
Interest & Investment Revenue	496	19	52	7	-	-	-	-	(43)	531
Other Revenues	299	3	2	51	-	1	-	-	-	356
Grants & Contributions	4,013	45	41	59	268	320	532	-	-	5,278
Gains/(Losses) from Disposal of Assets	173	-	-	-	-	44	16	-	-	233
Total Income From Continuing Operations	12,562	1,790	640	1,592	583	431	610	4	(43)	18,169
Expenses from Continuing Operations										
Employee Benefits & On-Costs	4,098	372	210	439	471	223	227	1	-	6,041
Borrowing Costs	74	23	-	1	-	-	-	-	(43)	55
Materials & Contracts	1,913	479	235	394	35	130	294	1	-	3,481
Depreciation & Impairment	4,261	385	211	-	-	-	-	-	-	4,857
Other Expenses	1,583	94	46	5	7	23	10	-	-	1,768
Net Share of Interest in Joint Ventures	-	-	-	-	-	-	-	-	-	-
Total Expenses From Continuing Operations	11,929	1,353	702	839	513	376	531	2	(43)	16,202
Operating Result from Continuing Operations	633	437	(62)	753	70	55	79	2	-	1,967

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.

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 31-Dec \$'000
Operating Result from P&L	(2,277)	(97)	(2,374)	243	(2,131)	1,967
<i>Add/(less):</i>						
Capital Expenditure	(9,226)	(7,299)	(16,525)	107	(16,418)	(6,577)
Movements in Loans and Finance Leases	911	1,133	2,044	-	2,044	2,225
Mvmnts fr Restricted Assets + Rounding	167	(167)	-	-	-	-
Depreciation Expense	10,024	-	10,024	-	10,024	4,857
Non-cash items included in Adjusted	(421)	-	(421)	-	(421)	297
Operating Result above						
Cash Surplus/(Deficit) Function View	(822)	(6,430)	(7,252)	350	(6,902)	2,769

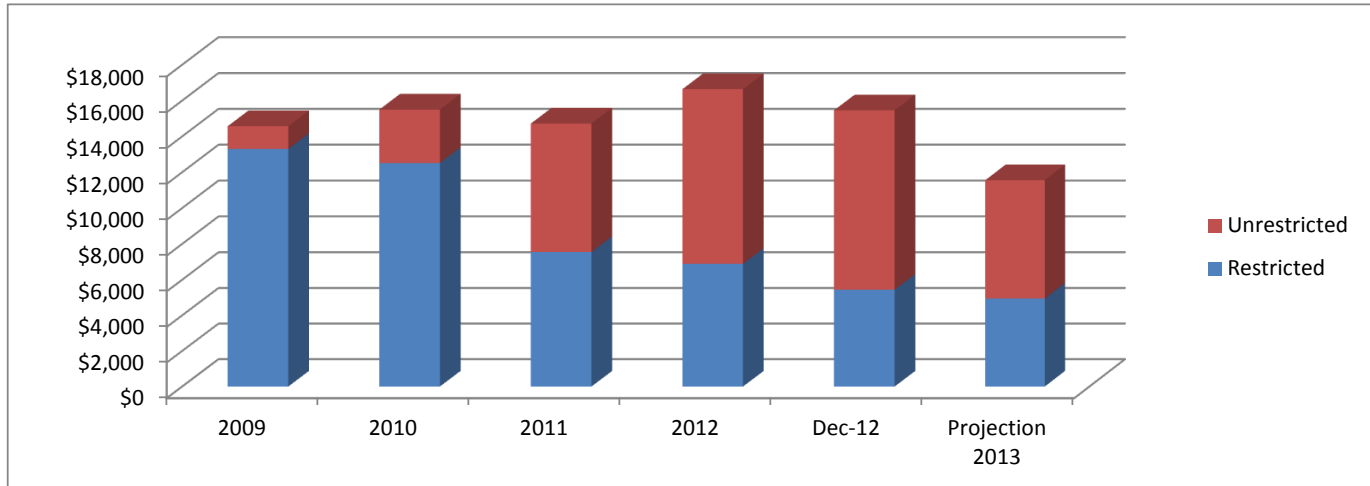
Reconciliation to Cash at Bank & Investments per Balance Sheet and Cash Flow Statement

Cash Surplus/Deficit Function View	(822)	(6,430)	(7,252)	350	(6,902)	2,769
<i>Add/(less):</i>						
Balance sheet movements (e.g. decrease in receivables etc.)	2,102	-	2,102	(500)	1,602	(4,179)
Investments sold during the year	3,500	-	3,500	-	3,500	2,000
Backout Restricted Assets	(167)	167	-	-	-	-
Backout Forecast revote in original budget	(1,000)	1,000	-	-	-	-
Cash Movement for the year	3,613	(5,263)	(1,650)	(150)	(1,800)	590
Cash Opening Balance	7,008	3,788	10,796	-	10,796	10,796
<i>Add:</i>						
Cash Movement for the year	3,613	(5,263)	(1,650)	(150)	(1,800)	590
Investments at 30 June 2013	2,503	55	2,558	-	2,558	4,066
Cash & Investments Closing Balance	13,124	(1,420)	11,704	(150)	11,554	15,452

Part 4: Summary of Results (Continued)

Restricted/Unrestricted Cash Balance

Under the current projections (and assuming that the Federal Government brings forward roughly \$2.9m of FAGs grants, and Council completes its planned capital program) Council's cash balance is expected to reduce from \$15.452m as at 31 December 2012 to \$11.554m at 30 June 2013, with unrestricted cash declining from \$10.012m to \$6.613m.



Part 4: Summary of Results (Continued)

	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 Grant Dandry Rd	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 - July to August:	(5,592,959)	-	(5,592,959)
<i>Add/(less) changes already approved (Q1):</i>			
Revenue			
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 licence increases	(18,143)	-	(18,143)
Waste management strategy	(17,250)	-	(17,250)
Aircon + maintenance for 4 Irwin St, Coolah	(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 - Dunedoo	(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 Coonabarabran Office building	(115,000)	-	(115,000)
Floodplain Management Plan	75,000	-	75,000
Morrissys Road Seal	(75,000)	-	(75,000)
Mains extension - Coonabarabran	-	(60,000)	(60,000)
Streets trees	10,000	-	10,000
Main replac. rising main between pump stn & railway line -100m	-	(20,132)	(20,132)
Wentworth St reservoir - lining, Coolah	-	(12,785)	(12,785)
Main rehab. rising main - 200m section from Timor Dam	-	(10,000)	(10,000)

Part 4: Summary of Results (Continued)

	General	Water & Sewer	Total
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 St (between John & Charles St.) 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 Grandchester Rd over Yarragrinn Creek	(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 Approved Supplementary Votes - Quarter 1:	(689,520)	(147,917)	(837,437)
Cash Surplus/(deficit) Already Approved	(7,073,769)	(178,865)	(7,252,634)

Add/(less) changes for Approval (Q2):

Revenue			
Community Youth Action Group Grant	15,223	-	15,223
Revenue from Newell Highway Promotions Brochure	5,000	-	5,000
Transporting Warrumbungle Youth Expenditure (grant funded)	5,200	-	5,200
Fluoridation grant	-	243,432	243,432
Revenue Total:	25,423	243,432	268,855

Expenditure			
Constitutional Recognition of LG - Contribution	(5,053)	-	(5,053)
Community Youth Action Group Expenditure (grant funded)	(15,223)	-	(15,223)
Transporting Warrumbungle Youth Expenditure (grant funded)	(5,200)	-	(5,200)
Expenditure Total:	(25,476)	-	(25,476)

Capital			
Baradine Wtp Oh&S Improvements	-	(5,000)	(5,000)
Baradine Wtp Backup Pump	-	(11,000)	(11,000)
Baradine Water Fluoridation	-	(5,000)	(5,000)
Binnaway Water Fluoridation	-	(14,000)	(14,000)
Coonabarabran Water Fluoridation	-	(5,000)	(5,000)
Coonabarabran W Reservoir Fence	-	(5,000)	(5,000)
Coolah Water Mains Replacements	-	(10,000)	(10,000)
Coolah Water Fluoridation	-	(6,000)	(6,000)
Mendooran Water Fluoridation	-	(6,000)	(6,000)
Coonabarabran Sewer Pump No.2 Replacement	-	(20,000)	(20,000)
Coonabarabran Water Mains Replacement: Dalgarno Street,	-	(60,000)	(60,000)
Coonabarabran water mains ext John – Robertson Street	-	45,391	45,391
Coonabarabran new main project 09/19	-	34,609	34,609
Radio Network Capital	10,000	-	10,000
Coonabarabran Aerodrome Capital	2,098	-	2,098
K&G Castlereagh St.	57,000	-	57,000
K&G - Renshaw St. Binnaway	40,000	-	40,000
Clh Sts-Binnia St Kerb Blisters	46,000	-	46,000
Coolah Sts-Campbell St Footpath	30,000	-	30,000
Old Common Coonabarabran	7,689	-	7,689
Streets Trees General Capital	9,334	-	9,334
Baradine Pks Cap Project	(9,334)	-	(9,334)
Erosion Control Neilson Park	(940)	-	(940)
Leadville Park - Replace Tables/Seat	940	-	940
Bandulla St Traffic Calming/Rehabilitation - Mendooran	35,000	-	35,000
Baradine Pool Non Recurrent	14,000	-	14,000
Computer Upgrades - Cabling Project	(8,175)	-	(8,175)
InfoXpert	11,175	-	11,175
IT Equipment	(3,000)	-	(3,000)
Coolah Preschool projects	(15,000)	-	(15,000)
Connect 5 - Vehicle	(17,784)	-	(17,784)
Community Transport - Vehicle	(16,366)	-	(16,366)
MSO Capital Replacements - Plant and Equipment	(2,975)	-	(2,975)
Mendooran Oval Project	(15,945)	-	(15,945)
Capital Total:	173,717	(67,000)	106,717
Total Supplementary Votes for Approval:	173,664	176,432	350,096
Cash Surplus/(deficit) Post Approval	(6,900,105)	(2,433)	(6,902,538)

Part 4: Summary of Results (Continued)

	General	Water & Sewer	Total
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	(6,900,105)	(2,433)	(6,902,538)
Adjustment for internal loan	1,387,454	(1,387,454)	-
Adjustment for PY Investment Closing Balance	55,000	-	55,000
Adjustment to Receivables balance	(500,000)	-	(500,000)
Adjustment for Restricted Asset classified as cash above	167,028	-	167,028
Adjustment for Movements in Restricted Assets above	553,070	(553,070)	-
Cash Closing Balance	6,613,447	4,941,043	11,554,490

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Revised Budget	Actuals YTD	% Rec to date
Executive						
General Manager						
- Management & Leadership	(3,587,050)	133,651	-	(3,453,399)	(819,306)	24%
Total GM	(3,587,050)	133,651	-	(3,453,399)	(819,306)	24%
Human Resources						
- HR Management	(5,208)	-	-	(5,208)	(2,689)	52%
- OH&S and Risk Management	(40,000)	-	-	(40,000)	(58,296)	146%
- Learning & Development Services	(21,500)	-	-	(21,500)	(33,436)	156%
Total HR	(66,708)	-	-	(66,708)	(94,421)	142%
Total Executive	(3,653,758)	133,651	-	(3,520,107)	(913,727)	26%
Technical Services						
Total Technical Services Management	-	-	-	-	(1,352)	100%
Design Services						
- Design Project Management	(4,902)	-	-	(4,902)	(2,999)	61%
- Road Safety Officer	(42,018)	-	-	(42,018)	(22,367)	53%
- Survey Investigation & Design	-	-	-	-	-	0%
- Traffic Management	(3,600)	-	-	(3,600)	-	0%
Total Design Services	(50,520)	-	-	(50,520)	(25,366)	50%
Road Operations						
- Road Operations Management	(4,615)	-	-	(4,615)	(2,320)	50%
- Regional Roads M&R	(2,402,400)	-	-	(2,402,400)	(1,251,000)	52%
- Local Roads M&R	(2,850,764)	(515,460)	-	(3,366,224)	(1,256,601)	37%
- Private Works (Works Services)	(191,600)	-	-	(191,600)	(28,325)	15%
- Aerodromes	(5,600)	-	-	(5,600)	(2,032)	36%
Total Road Operations	(5,454,979)	(515,460)	-	(5,970,439)	(2,540,278)	43%
Road Contracts & Private Works						
- Contract Management	(1,015,031)	-	-	(1,015,031)	(52,498)	5%
- RMCC & Other Road Contracts	(2,330,000)	-	-	(2,330,000)	(559,381)	24%
Total Road Contracts & Private Works	(3,345,031)	-	-	(3,345,031)	(611,879)	18%
Fleet Services						
- Fleet Services Management	(30,001)	-	-	(30,001)	(2,320)	8%
- Plant And Equipment	(4,315,664)	-	-	(4,315,664)	(3,148,524)	73%
- Workshops	-	-	-	-	-	0%
Total Fleet Services	(4,345,665)	-	-	(4,345,665)	(3,150,845)	73%
Urban Services						
- Urban Services Management	(8,615)	-	-	(8,615)	(2,570)	30%
- Horticulture	-	-	-	-	(400)	100%
- Ovals	(12,540)	-	-	(12,540)	(3,285)	26%
- Public Swimming Pools	(66,600)	-	-	(66,600)	(60,820)	91%
- 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)	(71,375)	8%
Total Quarries	-	-	-	-	(3,915)	100%
Total Tech Services (Excluding Water/Sewer)	(14,086,650)	(490,460)	-	(14,577,110)	(6,405,010)	44%
Environment & Community Services						
E&C Services Management						
- Environmental Management	-	-	-	-	(1,352)	100%
- Building Control	(70,000)	-	-	(70,000)	(24,078)	34%
- Community Care - Other	(2,000)	-	-	(2,000)	-	0%
- Environmental Health Services	(6,000)	-	-	(6,000)	(1,752)	29%
- Libraries	(58,577)	-	-	(58,577)	(56,955)	97%
- Town Planning	(96,900)	-	-	(96,900)	(46,092)	48%
Total E&C Services Management	(233,477)	-	-	(233,477)	(130,229)	56%
Total Warrumbungle Waste	(1,688,155)	-	-	(1,688,155)	(1,591,831)	94%
Family Support Services						
- Connect 5	(185,780)	-	-	(185,780)	(155,454)	84%
- Family Day Care	(638,700)	-	-	(638,700)	(346,317)	54%
- Youth Development	(93,706)	-	-	(93,706)	(73,055)	78%
- OOSH & Vacation Care	(19,369)	-	-	(19,369)	(14,746)	76%
- Youth Activities	(1,200)	-	(20,423)	(21,623)	(20,723)	96%
Total Family Support Services	(938,755)	-	(20,423)	(959,178)	(610,295)	64%

Part 5: Revenue - Function View

Description	Original Budget	Supp Votes Q1	Supp Votes Q2	Revised Budget	Actuals YTD	% Rec to date
Regulatory Services						
- Compliance Services	(29,595)	-	-	(29,595)	(11,028)	37%
Total Regulatory Services	(29,595)	-	-	(29,595)	(11,028)	37%
Warrumbungle Community Care						
- Centrelink	(28,908)	-	-	(28,908)	(13,867)	48%
- Community Transport	(186,575)	-	-	(186,575)	(105,415)	57%
- Multiservice Outlet	(506,892)	-	-	(506,892)	(311,272)	61%
Total Warrumbungle Community Care	(722,375)	-	-	(722,375)	(430,555)	60%
Total Yuluwirri Kids	(2,016,055)	-	-	(2,016,055)	(583,256)	29%
Total E&C Services	(5,628,412)	-	(20,423)	(5,648,835)	(3,357,193)	59%
Corporate Services						
Total Corporate Services Management	(262,593)	-	-	(262,593)	(266,831)	102%
Administration & Customer Services						
- Admin Services Management	(4,861)	-	-	(4,861)	(2,570)	53%
- Admin Services	(65,017)	-	-	(65,017)	(9,558)	15%
- Community Banking Agency	(86,867)	-	-	(86,867)	(46,028)	53%
Total Admin Services	(156,745)	-	-	(156,745)	(58,156)	37%
Bushfire & Emergency Services						
- Bushfire & ES Management	(1,915,506)	-	-	(1,915,506)	(468,201)	24%
- Fire Control/Suppression	(575,059)	-	-	(575,059)	-	0%
Total Bushfire & Emergency Services	(2,490,565)	-	-	(2,490,565)	(468,201)	19%
Finance						
- Financial Services Management	(27,957)	-	-	(27,957)	(23,138)	83%
- Finance Services	(7,450,210)	-	-	(7,450,210)	(7,396,451)	99%
Total Finance	(7,478,167)	-	-	(7,478,167)	(7,419,589)	99%
Communications & IT						
- Communications & IT Management	(730,950)	-	-	(730,950)	(730,950)	100%
Total Communications & IT	(730,950)	-	-	(730,950)	(730,950)	100%
Property & Risk						
- Property and Risk Management	(73,730)	-	-	(73,730)	(10,468)	14%
- Cemetery Services	(85,000)	-	-	(85,000)	(28,898)	34%
- Council Offices & Other Property	(13,625)	-	-	(13,625)	(12,053)	88%
- Depots	-	-	-	-	(1,504)	100%
- Doctors Residence And Surgery	(19,059)	6,745	-	(12,314)	(1,660)	13%
- House and Dwellings	(34,316)	-	-	(34,316)	(17,116)	50%
- Insurances	(371,130)	-	-	(371,130)	-	0%
- Medical Facilities	(44,472)	-	-	(44,472)	(20,339)	46%
- Public Halls	(31,450)	(32,229)	-	(63,679)	(30,612)	48%
Total Property & Risk	(672,782)	(25,484)	-	(698,266)	(122,652)	18%
Development & Tourism						
- Development Services Management	(4,989)	-	-	(4,989)	(2,320)	47%
- Tourism and Information Services	(31,950)	(10,000)	(5,000)	(46,950)	(34,339)	73%
Total Development & Tourism	(36,939)	(10,000)	(5,000)	(51,939)	(36,660)	71%
Total Supply Services	(115,000)	-	-	(115,000)	-	0%
Total Corporate Services	(11,943,741)	(35,484)	(5,000)	(11,984,225)	(9,103,038)	76%
Total General Fund	(35,312,561)	(392,293)	(25,423)	(35,730,277)	(19,778,968)	55%
Warrumbungle Water	(2,864,431)	-	(243,432)	(3,107,863)	(1,789,465)	58%
Warrumbungle Sewer	(1,340,300)	-	-	(1,340,300)	(640,334)	48%
Total Warrumbungle Shire Council	(39,517,292)	(392,293)	(268,855)	(40,178,440)	(22,208,767)	55%

Reconciliation to P&L Revenue Figure

Total Revenue Function View	(39,517,292)		(40,178,440)	(22,208,767)
<i>(Add)/Less:</i>				
Plant income internal charge	4,230,664		4,230,664	2,385,976
IT internal Charge	730,950		730,950	730,950
Internal Loan Interest	108,300		108,300	43,095
Other Internal Charges	754,259		754,259	352,541
Reversal of py impairment not included above (non cash)	(221,000)	%	(221,000)	-
WDV of assets disposed not included above (non cash)	1,052,000		1,052,000	526,718
Revenue from trade in netted against capital (EOFY)	(1,314,000)	%	(1,314,000)	-
Rounding	119		267	487
Total	(34,176,000)		(34,837,000)	(18,169,000)
Per P&L	(34,176,000)		(34,837,000)	(18,169,000)
Variance	-		-	-

% - Note: These items are included in the actuals as at 31 December figures above, but not in the budget.

Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Executive						
Management & Leadership	Executive	General Manager	(3,453,399)	(819,306)	24%	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, of which a portion is coded to Tech Services for the roads portion of the grant. Assuming a portion of next year's FAGs grant is not brought forward, this area will be under budget at year end.
OH&S and Risk Management	Executive	Human Resources	(40,000)	(58,296)	146%	OHS & Workers Comp Incentive Rebates received (\$40k). An amount of \$18,346 received from Statewide for Risk Management Incentive was incorrectly coded to this area. Journal to be processed in January.
Learning & Development Services	Executive	Human Resources	(21,500)	(33,436)	156%	Council receives subsidy upon completion of Traineeships - there were more traineeships completed than budgeted for this financial year.
Technical Services						
Technical Services Management	Technical Services	Technical Services Management	-	(1,352)	100%	Leaseback Vehicle Contribution.
Design Project Management	Technical Services	Design Service Management	(4,902)	(2,999)	61%	Leaseback Vehicle Contribution, This includes leaseback contribution for the Water & Sewer Contractor for a short period that was not budgeted for.
Traffic Management	Technical Services	Design Services	(3,600)	-	0%	Income from RMS has not occurred as no work has been carried out
Local Roads M & R	Technical Services	Road Operations	(3,366,224)	(1,256,601)	37%	Council has received only \$445k of the total \$1.66m budgeted R2R grant. The December quarter application is now being prepared.
Private Works (Works Services)	Technical Services	Road Operations	(191,600)	(28,325)	15%	Income is dependant on the amount of Private Works requested
Aerodromes	Technical Services	Road Operations	(5,600)	(2,032)	36%	Rental income for Hangers are invoiced twice a year, with the invoices for the second half of the year going out in January
Contract Management	Technical Services	Road Contracts & Private Works	(1,015,031)	(52,498)	8%	Grant Funding from Block Grant and FAGs grants have been partially received but not yet distributed. 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)	(559,381)	24%	Income is indicative of contracts works carried out. Roughly \$800k worth of revenue was subsequently in January.
Fleet Services Management	Technical Services	Fleet Services	(30,001)	(2,320)	5%	Rental income for the Radio towers and an Office (\$25,553 of total budget) is not received until April/May each year. Revenue received to date relates to Leaseback Vehicle.
Plant and Equipment	Technical Services	Fleet Services	(4,315,664)	(3,148,524)	73%	Income relates to Plant Hire Income (\$2,390,865) which is within the Budget. The variance relates to plant sales (\$692,394) which is netted off against the capital program in the budget.
Urban Services Management	Technical Services	Urban Services	(8,615)	(2,570)	30%	Leaseback Vehicle Contribution within budget (50%). Urban Services Private Works income dependant on the amount of Private Works requested (currently at 6%).
Ovals	Technical Services	Urban Services	(12,540)	(3,285)	26%	Income for Ovals is Seasonal. Will increase in the winter months.

Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Public Swimming Pools	Technical Services	Urban Services	(66,600)	(60,820)	91%	Income occurs during the summer swim season only, and mostly relates to season tickets. It is not expected that there will be many more season tickets sold, and revenue remaining will be from pool entry fees. Revenue tracking roughly per budget.
Baradine Streets	Technical Services	Urban Services	(154,000)	-	0%	Grant Funding from FAGs Grant not yet distributed.
Binnaway Streets	Technical Services	Urban Services	(38,000)	-	0%	Grant Funding from FAGs Grant not yet distributed.
Coolah Streets	Technical Services	Urban Services	(170,000)	-	0%	Grant Funding from FAGs Grant not yet distributed.
Coonabarabran Streets	Technical Services	Urban Services	(217,000)	(4,300)	2%	Grant Funding from FAGs Grant not yet distributed. \$4,300 relates to Kerb & Gutter Contribution received for Barker Street Coonabarabran
Dunedoo Streets	Technical Services	Urban Services	(138,700)	-	0%	Grant Funding from FAGs Grant not yet distributed.
Mendooran Streets	Technical Services	Urban Services	(60,000)	-	0%	Grant Funding from FAGs Grant not yet distributed.
Quarries	Technical Services	Quarries	-	(3,915)		Supplementary vote for quarry revenue to be completed as part of Q3 QBRs.
Environmental and Community Services						
Environmental Management	Environment & Community Services	Environment & Community Services Management	-	(1,352)	100%	Leaseback Vehicle Contribution
Building Control	Environment & Community Services	Environment & Community Services Management	(70,000)	(24,078)	34%	Dependant on demand for building related certificates and inspections
Community Care - Other	Environment & Community Services	Community Care Other	(2,000)	-	0%	This item relates to a grant for International Womens Day of \$1,000 which is usually received in April, and a grant for Seniors Week of \$1,000 which although usually received in December has not yet been received.
Environmental Health Services	Environment & Community Services	Environment & Community Services Management	(6,000)	(1,752)	29%	Dependant on demand for Zoning, 149(2) and 149 (5) certificates and inspections.
Libraries	Environment & Community Services	Environment & Community Services Management	(58,577)	(56,955)	97%	Grant from State Libraries received
Warrumbungle Waste	Environment & Community Services	Warrumbungle Waste	(1,688,155)	(1,591,831)	94%	Annual Charges for waste are invoiced in July as part of the rates levy. The variance against budget is due to the fact that Council will receive further income for the sale of recyclables during the second half of the year
Connect 5	Environment & Community Services	Family Support Services	(185,780)	(155,454)	84%	Includes the Sale of Vehicle \$15,910. Grant received from Family and Community Services with 2/3 of grant already received
Youth Development	Environment & Community Services	Family Support Services	(93,706)	(73,055)	78%	Grant received from Family and Community Services with 2/3 of grant already received
OOSH & Vacation Care	Environment & Community Services	Family Support Services	(19,369)	(14,746)	76%	Grant received from Family and Community Services with 2/3 of grant already received
Youth Activities	Environment & Community Services	Family Support Services	(21,623)	(20,723)	0%	Grant for Youth Week not received. This grant is usually received in February
Multi Service Outlet	Environment & Community Services	Warrumbungle Community Care	(506,895)	(311,272)	61%	Plant sales of \$16,401 which were not budgeted for
Compliance Services	Environment & Community Services	Regulatory Services	(29,595)	(11,028)	37%	Dependant on fines and registration

Part 5: Revenue - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Rec to date	Reason for Variance
Yuluwirri Klds	Environment & Community Services	Family Support Services	(2,016,055)	(583,256)	29%	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.
Corporate Services						
Communications & IT Management	Corporate Services	Communication s & IT	(730,950)	(730,950)	100%	Internal charge charged out in December. There will be no more movement in this account for the year.
Admin Services	Corporate Services		(65,017)	(9,558)	15%	Variance relates to Internal offset that will be applied at Year End
Fire Control/Suppression	Corporate Services	Bushfire & Emergency Services	(575,059)	-	0%	Recognised at year end. Amount to recognise is 88.3% of total expenditure
Insurances	Corporate Services	Property & Risk	(371,130)	-	0%	Internal offset to occur in the second half of the financial year.
Supply Services	Corporate Services	Supply Services	(115,000)	-	0%	Internal offset to occur in the second half of the financial year.
Bushfire & ES Management	Corporate Services	Bushfire & Emergency Services	(1,915,506)	(468,201)	24%	Recognised at year end. Amount to recognise is 88.3% of total expenditure. Amount received for Operating Grant \$125,812 and amount received for Bushfire repairs and maintenance \$342,389
Corporate Services Management	Corporate Services	Financial ServicesManagem ent	(262,593)	(266,831)	102%	Internal charge charged out in December. There should be no more movement in this account for the year. This amount includes Leaseback Contribution of \$4,000
Council Offices & Other Property	Corporate Services	Property & Risk	(13,625)	(12,053)	88%	The variance relates to the Internal Charges applied in December
Finance Services	Corporate Services	Finance Services	(7,450,210)	(7,396,451)	99%	Rate Levy occurs in July for the year. Includes Coolah RTA Agency with further income to be received
Insurances	Corporate Services	Property & Risk	(371,130)	-	0%	Internal Income not yet distributed
Depots	Corporate Services	Property & Risk	-	(1,504)	100%	Standpipe Water Sales from the Coonabarabran Depot not budgeted for
Property & Risk Management	Corporate Services	Property & Risk	(73,730)	(10,468)	14%	Amount of \$18,346 received from Statewide for Risk Management Incentive incorrectly coded to OHS Management. Journal to be processed in January
Cemtery Services	Corporate Services	Property & Risk	(85,000)	(28,898)	34%	Dependant on demand for reservations and burials
Doctors Residence & Surgery	Corporate Services	Property & Risk	(12,314)	(1,660)	13%	Less income received for the Doctors Residence in Coolah due to Council resolution waiving rent for a period of 6 months. Doctor is due to start paying January. This was put to Council after the Budget was finalised. The amount of rent waived is \$5,520
Tourism & Information Services	Corporate Services	Development & Tourism	(46,950)	(34,339)	73%	Increase in sales at visitor centre
Warrumbungle Water						
Warrumbungle Water	Warrumbungle Water	Warrumbungle Water	(3,107,863)	(1,832,560)	59%	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 (should have been against sewer) and earnings from Investments of \$106,000 to be actioned at year end

Note: Explanations are given for all exceptions in the Second quarter where the received to date % is either greater than 60% or less than 40%

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Supp Votes Quarter 2	Revised Budget	Actuals YTD	% Spent to date
Executive						
General Manager						
- Management & Leadership	557,665	-	-	557,665	328,985	59%
- Governance	418,401	-	5,053	423,454	163,436	39%
Total GM	976,066	-	5,053	981,119	492,421	50%
Human Resources						
- HR Management	358,330	-	-	358,330	201,802	56%
- Payroll Services	362,249	-	-	362,249	(297,837)	-82%
- OH&S and Risk Management	125,655	-	-	125,655	43,287	34%
- Learning & Development Services	290,077	-	-	290,077	77,781	27%
Total HR	1,136,311	-	-	1,136,311	25,033	2%
Total Executive	2,112,377	-	5,053	2,117,430	517,454	24%
Technical Services						
Total Technical Services Management	145,700	-	-	145,700	53,878	37%
Design Services						
- Design Project Management	126,550	-	-	126,550	38,309	30%
- Asset Management	70,326	-	-	70,326	23,765	34%
- Emergency Services Management	90,972	-	-	90,972	40,269	44%
- NSW Fire Brigade	40,400	-	-	40,400	21,032	52%
- Road Safety Officer	95,982	-	-	95,982	60,852	63%
- Survey Investigation & Design	172,501	-	-	172,501	115,524	67%
- Traffic Management	4,650	-	-	4,650	276	6%
Total Design Services	601,381	-	-	601,381	300,027	50%
Road Operations						
- Road Operations Management	322,091	-	-	322,091	139,120	43%
- Regional Roads M&R	1,371,273	-	-	1,371,273	689,784	50%
- Local Roads M&R	2,966,230	825	-	2,967,055	1,539,503	52%
- Private Works (Works Services)	120,000	-	-	120,000	39,286	33%
- Streets Rural	27,896	-	-	27,896	10,064	36%
- Aerodromes	91,710	-	-	91,710	25,590	28%
Total Road Operations	4,899,200	825	-	4,900,025	2,443,347	50%
Road Contracts & Private Works						
- Contract Management	195,781	-	-	195,781	93,686	48%
- RMCC & Other Road Contracts	2,150,000	-	-	2,150,000	1,280,416	60%
Total Road Contracts & Private Works	2,345,781	-	-	2,345,781	1,374,102	59%
Fleet Services						
- Fleet Services Management	115,009	-	-	115,009	69,120	60%
- Plant And Equipment	2,476,030	-	-	2,476,030	1,321,476	53%
- Workshops	39,913	-	-	39,913	21,935	55%
Total Fleet Services	2,630,952	-	-	2,630,952	1,412,531	54%
Urban Services						
- Urban Services Management	135,153	-	-	135,153	91,178	67%
- Horticulture	838,941	-	-	838,941	357,406	43%
- Ovals	282,762	-	-	282,762	124,171	44%
- Public Swimming Pools	606,345	-	-	606,345	243,431	40%
- Sport And Recreation - Other	12,211	-	-	12,211	5,647	46%
- Street Cleaning	259,970	-	-	259,970	106,396	41%
- Streets - Urban						
o Baradine Streets	74,413	-	-	74,413	32,895	44%
o Binnaway Streets	74,160	-	-	74,160	22,843	31%
o Coolah Streets	74,360	-	-	74,360	14,566	20%
o Coonabarabran Streets	206,694	-	-	206,694	87,580	42%
o Dunedoo Streets	78,717	-	-	78,717	21,701	28%
o Mendooran Streets	60,922	-	-	60,922	49,050	81%
- Toilets	206,054	-	-	206,054	87,146	42%
Total Urban Services	2,910,702	-	-	2,910,702	1,244,010	43%
Total Quarries	-	250,000	-	250,000	2,464	1%
Total Tech Services (Excluding Water/Sewer)	13,533,716	250,825	-	13,784,541	6,830,359	50%
Environment & Community Services						

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Supp Votes Quarter 2	Revised Budget	Actuals YTD	% Spent to date
E&C Services Management						
- Environmental Management	340,051	-	-	340,051	160,732	47%
- Building Control	213,125	-	-	213,125	93,584	44%
- Community Care - Other	15,477	-	-	15,477	13,742	89%
- Environmental Health Services	83,821	-	-	83,821	17,167	20%
- Environmental Projects	41,200	-	-	41,200	17,324	42%
- Libraries	548,673	-	-	548,673	277,549	51%
- Town Planning	109,406	-	-	109,406	60,634	55%
Total E&C Services Management	1,351,753	-	-	1,351,753	640,732	47%
Total Warrumbungle Waste	1,699,180	17,250	-	1,716,430	839,008	49%
Family Support Services						
- Connect 5	186,410	-	-	186,410	109,096	59%
- Family Day Care	636,302	-	-	636,302	352,816	55%
- Youth Development	94,906	-	-	94,906	54,204	57%
- OOSH & Vacation Care	19,369	-	-	19,369	15,245	79%
- Youth Activities	5,000	-	20,423	25,423	-	0%
Total Family Support Services	941,987	-	20,423	962,410	531,361	55%
Regulatory Services						
- Compliance Services	174,133	-	-	174,133	70,945	41%
- Noxious Weeds	90,235	3,215	-	93,450	93,452	100%
Total Regulatory Services	264,368	3,215	-	267,583	164,397	61%
Warrumbungle Community Care						
- Centrelink	28,908	-	-	28,908	16,831	58%
- Community Transport	133,236	-	-	133,236	120,310	90%
- Multiservice Outlet	475,777	-	-	475,777	238,904	50%
Total Warrumbungle Community Care	637,921	-	-	637,921	376,045	59%
Total Yuluwirri Kids	1,145,305	-	-	1,145,305	513,208	45%
Total E&C Services	6,040,514	20,465	20,423	6,081,402	3,064,751	50%
Corporate Services						
Total Corporate Services Management	186,835	-	-	186,835	109,586	59%
Administration & Customer Services						
- Admin Services Management	151,616	-	-	151,616	76,790	51%
- Admin Services	478,934	-	-	478,934	305,076	64%
- Community Banking Agency	102,044	-	-	102,044	55,739	55%
Total Admin Services	732,594	-	-	732,594	437,605	60%
Bushfire & Emergency Services						
- Bushfire & ES Management	1,484,850	-	-	1,484,850	192,517	13%
- Fire Control/Suppression	1,002,226	-	-	1,002,226	79,730	8%
Total Bushfire & Emergency Services	2,487,076	-	-	2,487,076	272,247	11%
Finance						
- Financial Services Management	344,903	-	-	344,903	239,857	70%
- Finance Services	937,007	-	-	937,007	418,065	45%
Total Finance	1,281,910	-	-	1,281,910	657,922	51%
Communications & IT						
- Communications & IT Management	231,707	-	-	231,707	99,685	43%
- Communications & IT Support	648,802	200,000	-	848,802	306,973	36%
Total Communications & IT	880,509	200,000	-	1,080,509	406,658	38%
Property & Risk						
- Property and Risk Management	149,215	-	-	149,215	68,910	46%
- Cemetery Services	131,731	-	-	131,731	54,945	42%
- Council Offices & Other Property	359,262	-	-	359,262	175,266	49%
- Depots	146,830	-	-	146,830	57,380	39%
- Doctors Residence And Surgery	19,200	4,000	-	23,200	18,747	81%
- House and Dwellings	47,658	5,000	-	52,658	14,982	28%
- Insurances	321,130	-	-	321,130	224,126	70%
- Medical Facilities	47,983	-	-	47,983	13,316	28%
- Property & Risk	26,363	-	-	26,363	9,975	38%
- Public Halls	276,103	-	-	276,103	49,919	18%
Total Property & Risk	1,525,475	9,000	-	1,534,475	687,566	45%

Part 6: Expenditure - Function View

Description	Original Budget	Supp Votes Quarter 1	Supp Votes Quarter 2	Revised Budget	Actuals YTD	% Spent to date
Development & Tourism						
- Development Services Management	106,907	-	-	106,907	62,211	58%
- Community Development	80,000	-	-	80,000	33,031	41%
- Economic Promotion Services	15,000	-	-	15,000	1,867	12%
- Tourism Promotion	35,000	-	-	35,000	16,870	48%
- Tourism and Information Services	253,607	10,000	-	263,607	137,047	52%
Total Development & Tourism	490,514	10,000	-	500,514	251,026	50%
Total Supply Services	428,124	-	-	428,124	164,073	38%
Total Corporate Services	8,013,037	219,000	-	8,232,037	2,986,683	36%
Total General Fund	29,699,644	490,290	25,476	30,215,410	13,399,247	44%
Warrumbungle Water	1,655,258	-	-	1,655,258	969,993	59%
Warrumbungle Sewer	835,527	-	-	835,527	490,721	59%
Total Warrumbungle Shire Council	32,190,429	490,290	25,476	32,706,195	14,859,961	45%

Reconciliation to P&L Revenue Figure

Total Revenue Function View	32,190,429	32,706,195	14,859,961
<i>Add/(Less):</i>			
Plant income internal charge	(4,230,664)	(4,230,664)	(2,385,976)
IT internal Charge	(730,950)	(730,950)	(730,950)
Internal Loan Interest	(108,300)	(108,300)	(43,095)
Other Internal Charges	(754,259)	(754,259)	(352,541)
Depreciation	10,024,000	10,024,000	4,857,000
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	(22)	(2,399)
Total	36,453,000	36,968,000	16,202,000
Per P&L	36,453,000	36,968,000	16,202,000
Variance	-	-	-

Part 6: Expenditure - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Spent to date	Reason for Variance
Executive						
Governance	Executive	General Manager	418,401	163,239	39%	Election costs (budget of \$75k) only invoiced in January (final amount \$64k).
Payroll Services	Executive	Human Resources	362,249	(297,837)	-82%	Recoveries for employee benefits are recouped by HR uniformly across the year, however, the majority of leave is taken around Christmas and Easter. It is expected that this item will return to trend as the year progresses.
OH & S and Risk Management	Executive	Human Resources	125,655	43,287	34%	Budget of \$30,000 in Contracts which will be used for the Health Program to commence in the second half of the year.
Learning & Development Services	Executive	Human Resources	290,077	77,781	27%	There is a training schedule for the year, traineeships etc usually commence at the beginning of each year. Training budget will be fully expended by year end
Technical Services						
Deisgn Project Management	Technical Services	Design Services	126,550	38,309	30%	Manager Asset Management & Design Services currently engaged predominantly in design work (i.e. survey investigation and design). Total for design services roughly per budget.
Asset Management	Technical Services	Design Services	70,326	23,765	34%	Manager Asset Management & Design Services currently engaged predominantly in design work (i.e. survey investigation and design). Total for design services roughly per budget.
Road Safety Officer	Technical Services	Design Services	95,982	60,852	63%	IT & Communications internal charges distributed in December (\$11,700). Other items roughly per budget.
Survey Investigation& Deisgn	Technical Services	Design Services	172,501	115,524	67%	Manager Asset Management & Design Services currently engaged predominantly in design work (i.e. survey investigation and design). Total for design services roughly per budget.
Traffic Management	Technical Services	Design Services	4,650	276	6%	Dependant on work for RMC.
Private Works (Works Services)	Technical Services	Road Operations	120,000	39,286	33%	Dependant on demand for Private Works
Streets Rural	Technical Services	Road Operations	27,896	10,064	36%	Dependant on Works Schedule
Aerodromes	Technical Services	Road Operations	91,710	25,590	28%	Dependant on Works Schedule
RMCC & Other Road Contracts	Technical Services	Road Contracts & Private Works	2,150,000	1,280,320	60%	Dependant on RMC contract works completed and work level can vary across the year.
Urban Service Management	Technical Services	Urban Services	135,153	91,178	67%	IT & Communications internal charges distributed in December (\$17,550). General other overspends.
Binnaway Streets	Technical Services	Urban Services	74,160	22,843	31%	Majority of expenditure in the winter season.
Coolah Streets	Technical Services	Urban Services	74,360	14,566	20%	Majority of expenditure in the winter season.
Dunedoo Streets	Technical Services	Urban Services	78,717	21,701	28%	Majority of expenditure in the winter season.
Mendooran Streets	Technical Services	Urban Services	60,922	48,408	79%	Significant M&R works in Benewa Street and Drainage already completed.
Environmental and Community Services						
Community Care - Other	Environment & Community Services	Management	15,477	13,741	89%	Includes 2012/13 Orana Arts contribution which was fully paid in August \$9.263k.
Environmental Health Services	Environment & Community Services	Health Services	83,821	17,167	20%	Council does not currently have an environmental officer, and YTD salary for this position has therefore not been paid.
OOSH & Vacation Care	Environment & Community Services	Family Support Services	19,369	15,245	79%	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%	Expenditure will commence around National Youth Week which during March/April
Noxious Weeds	Environment & Community Services	Regulatory Services	90,235	93,452	104%	Contribution for the year already paid
Corporate Services						
Bushfire & ES Management	Corporate Services	Bushfire & Emergency Services	1,484,850	192,517	13%	Recognised at year end. Amount to recognise is 88.3% of total expenditure
Fire Control/Suppression	Corporate Services	Bushfire & Emergency Services	1,002,226	79,730	8%	Recognised at year end. Amount to recognise is 88.3% of total expenditure

Part 6: Expenditure - Function View - Variance Analysis

Description	Directorate	Branch	Revised Budget	Actuals YTD	% Spent to date	Reason for Variance
Financial Services Management	Corporate Services	Financial Services Management	344,903	239,857	70%	Salaries for financial services partially coded to financial services management. YTD spend for finance branch 51% (i.e. per YTD budget)
Council Offices & Other Property	Corporate Services	Property & Risk	359,262	132,170	37%	Insurances have not yet been costed against the buildings. This was completed in Jnaury 2013
Depots	Corporate Services	Property & Risk	146,830	57,380	39%	Insurances have not yet been costed against the buildings. This was completed in Jnaury 2013
Doctors Residence And Surgery	Corporate Services	Property & Risk	23,200	18,747	81%	Overspend relates to work done on the Coolah Doctor's residence post the departure of the previous Doctor.
House & Dwellings	Corporate Services	Property & Risk	52,658	14,892	28%	Insurances have not yet been costed against the buildings. This was completed in January 2013
Insurances	Corporate Services	Property & Risk	321,130	224,126	70%	Account is paid in July for the year.
Medical Facilities	Corporate Services	Property & Risk	47,983	13,316	28%	Insurances have not yet been costed against the buildings. This was completed in Janaury 2013
Property & Risk	Corporate Services	Property & Risk	26,363	9,975	38%	Includes rates payments for community buildings paid in the first rates installment. Dunedoo Preschool is undergoing renovations - so insurance was not Paid for this building.
Public Halls	Corporate Services	Property & Risk	276,103	49,918	18%	Insurances have not yet been costed against the buildings. This was completed in January 2013.
Economic Promotion Services	Corporate Services	Development & Tourism	15,000	1,867	12%	Committee has not met to prioritise projects

Note: Explanations are given for all exceptions in the Second quarter where the expenditure to date % is either greater than 60% or less than 40%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Supp Votes Quarter 2	Revised Budget	Actuals YTD	% Spent to date
Executive							
General Manager							
- Management & Leadership	-	2,411,539	143,000	-	2,554,539	1,623,575	64%
- Governance	-	-	-	-	-	-	0%
Total GM	-	2,411,539	143,000	-	2,554,539	1,623,575	64%
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	1,623,575	63%
Technical Services							
Total Technical Services Management	-	-	-	-	-	-	0%
Design Services							
- Design Project Management	28,000	-	-	-	28,000	12,905	46%
- 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	12,905	46%
Road Operations							
- Road Operations Management	-	-	-	-	-	-	0%
- Regional Roads M&R	969,000	48,222	400,000	-	1,417,222	63,026	4%
- Local Roads M&R	3,005,000	1,049,392	755,000	-	4,809,392	2,071,513	43%
- 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	-	(2,098)	7,902	7,902	100%
Total Road Operations	3,974,000	1,107,614	1,155,000	- 2,098	6,234,516	2,142,441	34%
Road Contracts & Private Works							
- Contract Management	-	-	-	-	-	-	0%
- Reseals	1,004,300	-	-	-	1,004,300	546,629	54%
Total Road Contracts & Private Works	1,004,300	-	-	-	1,004,300	546,629	54%
Fleet Services							
- Fleet Services Management	-	-	-	-	-	-	0%
- Plant And Equipment	1,695,000	851,791	-	(10,000)	2,536,791	1,009,478	40%
- Workshops	15,000	-	-	-	15,000	130	1%
Total Fleet Services	1,710,000	851,791	-	(10,000)	2,551,791	1,009,608	40%
Urban Services							
- Urban Services Management	-	-	-	-	-	-	0%
- Horticulture	30,100	175,313	(10,000)	-	195,413	138,688	71%
- Ovals	57,000	26,000	-	15,945	98,945	22,304	23%
- Public Swimming Pools	100,000	25,000	-	(14,000)	111,000	85,780	77%
- Sport And Recreation - Other	-	-	-	-	-	-	0%
- Street Cleaning	-	-	-	-	-	-	0%
- Streets - Urban	-	-	-	-	-	-	0%
o Baradine Streets	202,000	23,000	(75,000)	(57,000)	93,000	-	0%
o Binnaway Streets	5,000	60,000	(20,000)	(40,000)	5,000	5,000	100%
o Coolah Streets	120,000	147,581	(30,000)	(76,000)	161,581	50,582	31%
o Coonabarabran Streets	100,000	239,951	72,000	(7,689)	404,262	111,470	28%
o Dunedoo Streets	100,000	68,000	-	-	168,000	3,183	2%
o Mendooran Streets	35,000	80,000	-	(35,000)	80,000	48,385	60%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Supp Votes Quarter 2	Revised Budget	Actuals YTD	% Spent to date
- Toilets	-	-	-	-	-	-	0%
Total Urban Services	749,100	844,845	(63,000)	(213,744)	1,317,201	465,392	35%
Total Tech Services (Excluding Water/Sewer)	7,465,400	2,804,250	1,092,000	- 225,842	11,135,808	4,176,975	38%
Environment & Community Services							
E&C Services Management							
- Environmental Management	-	-	-	-	-	-	0%
- Building Control	-	-	-	-	-	-	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	-	0%
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	-	-	-	17,784	17,784	17,784	100%
- Family Day Care	-	-	-	-	-	-	0%
- Youth Development	-	-	-	-	-	-	0%
- OOSH & Vacation Care	-	-	-	-	-	-	0%
- Youth Activities	-	-	-	-	-	-	0%
Total Family Support Services	-	-	-	17,784	17,784	17,784	0%
Regulatory Services							
- Compliance Services	-	-	-	-	-	-	0%
- Noxious Weeds	-	-	-	-	-	-	0%
Total Regulatory Services	-	-	-	-	-	-	0%
Warrumbungle Community Care							
- Centrelink	-	-	-	-	-	-	0%
- Community Transport	50,000	-	100,000	16,366	166,366	166,366	100%
- Multiservice Outlet	-	-	-	2,975	2,975	2,975	100%
Total Warrumbungle Community Care	50,000	-	100,000	19,341	169,341	169,341	100%
Total Yuluwirri Kids	870,000	-	-	-	870,000	-	0%
Total E&C Services	989,315	92,000	100,000	37,125	1,218,440	187,125	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	61,805	18%
- Fire Control/Suppression	-	-	-	-	-	-	0%
Total Bushfire & Emergency Services	334,270	-	-	-	334,270	61,805	18%
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	198,169	101%
Total Communications & IT	3,000	194,038	-	-	197,038	198,169	101%
Property & Risk							
- Property and Risk Management	-	-	-	-	-	-	0%
- Cemetery Services	35,000	-	-	-	35,000	24,256	69%
- Council Offices & Other Property	4,000	75,000	-	15,000	94,000	69,204	74%
- Depots	70,000	30,912	-	-	100,912	31,553	31%
- Doctors Residence And Surgery	-	-	-	-	-	-	0%
- House and Dwellings	-	-	-	-	-	-	0%
- Insurances	-	-	-	-	-	-	0%
- Medical Facilities	-	-	158,103	-	158,103	15,180	10%
- Property & Risk	-	-	-	-	-	-	0%
- Public Halls	-	32,229	-	-	32,229	11,502	36%

Part 7: Capital Expenditure - Function View

Description	Original Budget	Revotes	Supp Votes Quarter 1	Supp Votes Quarter 2	Revised Budget	Actuals YTD	% Spent to date
Total Property & Risk	109,000	138,141	158,103	15,000	420,244	151,695	36%
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	7,968	93%
Total Corporate Services	454,870	337,795	158,103	15,000	965,768	419,637	43%
Total General Fund	8,909,585	5,657,934	1,493,103	(173,717)	15,886,905	6,407,312	40%
Warrumbungle Water	251,000	-	147,917	47,000	445,917	149,776	34%
Warrumbungle Sewer	65,500	-	-	20,000	85,500	19,453	23%
Total Warrumbungle Shire Council	9,226,085	5,657,934	1,641,020	(106,717)	16,418,322	6,576,541	40%

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Revised Budget	Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	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	-	0%	Furniture fixtures and fittings	Renewal	General	No	Currently looking at tenders
BUSHFIRE & EMERGENCY SERVICES													
RFS - Enhancements	RFS Capital Expenditure (non vehicles)	50,000	-	-	-	50,000	32,395	65%	Building	Renewal	General	No	Shed has been supplied and project is underway
RFS - Vehicles	Payment for purchase of RFS Vehicles	284,270	-	-	-	284,270	29,409	10%	Plant and equipment	Renewal	General	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	121,025	100%	Plant and equipment	Expansion	General	Yes	Complete
InfoXpert	Installation of new document management system (InfoXpert) which will replace the old Bluepoint system.	-	64,838	-	11,175	76,013	77,144	101%	Software	Renewal	General	Yes	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 integration into Civica has not been completed yet and the intergration of Bluepoint has been postponed due to cost at this time
IT Equipment	Includes Mobile screen, data projector, microphones etc.	3,000	-	-	3,000	-	-	0%	Office Equipment	Renewal	General	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%	Land Improvement	Expansion	General	No	Will be completed some time this year.
PROPERTY & RISK													
Cemetery Services													
Coonabarabran Native Grove Cemetery Expansion	Expansion of the new area for more plots.	35,000	-	-	-	35,000	24,256	69%	Land Improvement	Expansion	General	No	Work commenced, currently completing irrigation & turf. To be completed by end of February.
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	69,204	92%	Furniture fixtures and fittings	Renewal	General	No	Nearly complete. Extension to be completed upstairs upon completion of new Coonabarabran Office building
Coolah Preschool Refurbishment	Refurbishment of Coolah Pre-School (done via donation)	-	-	-	15,000	15,000	-	0%	Furniture fixtures and fittings	Renewal	General	No	Grant paid out in January
Depots													
Coonabarabran Depot (ex RTA) - Facilities Upgrade	Upgrade to depot facilities	-	19,496	-	-	19,496	-	0%	Furniture fixtures and fittings	Expansion	General	No	Awaiting completion of new office before final decision on works.
Dunedoo Depot Capital - Underground Storage	Completion of storage bunkers	35,000	8,478	-	-	43,478	-	0%	Building	Expansion	General	No	Will commence later in the financial year.
Baradine Depot Capital	Upgrade to staff amenities	-	2,938	-	-	2,938	753	26%	Furniture fixtures and fittings	Expansion	General	No	Ongoing
Old Coonabarabran Depot-Capital - Underground Storage	Completion of storage bunkers	35,000	-	-	-	35,000	30,800	88%	Building	Expansion	General	Yes	Completed as at EOM January.
Medical Facilities													
Coolah Medical Centre Purchase	Re-purchase of the Coolah medical centre	-	-	158,103	-	158,103	15,180	10%	Building	Expansion	General	No	A deposit of \$15,180 was paid in October. No further progress since October.
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	11,502	36%	Building	Renewal	Grant funding	No	Works commenced, expected completion this financial year. Grant has been extended due to S44 fire.
SUPPLY SERVICES													
Carpet Coonabarabran Store	Replacement of carpet in Coonabarabran Store	8,600	-	-	-	8,600	7,968	93%	Furniture fixtures and fittings	Renewal	General	Yes	Complete
ENVIRONMENTAL & COMMUNITY SERVICES													
ENVIRONMENTAL INNOVATIONS (WASTE)													
Expansion of Coonabarabran Waste Landfill Site	Expansion of existing landfill site	35,000	92,000	-	-	127,000	-	0%	Land Improvement	Expansion	General	No	Awaiting DA for expansion which was delayed due to complications. Expect to be completed in May 2013.

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Revised Budget	Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
ENVIRONMENTAL SERVICES MANAGEMENT													
Libraries													
Replacement of Library Shelves (OH&S requirement)	Replacement of Library Shelves (OH&S requirement)	34,315	-	-	-	34,315	-	0%	Furniture fixtures and fittings	Renewal	General	No	To be completed this financial year.
FAMILY SUPPORT SERVICES													
Connect 5 Capital - Purchase of Vehicle	Purchase of vehicles for Connect 5	-	-	-	17,784	17,784	17,784	100%	Plant and equipment	Renewal	Restricted Asset A/c	Yes	Complete. To be funded from Restricted assets.
WARRUMBUNGLE COMMUNITY CARE													
Community Transport Capital	Purchase of vehicles for WCC	50,000	-	100,000	16,366	166,366	166,366	100%	Plant and equipment	Renewal	Restricted Asset A/c	Yes	The bus was ordered last year and delivery occurred this year. Further modifications to the bus for wheelchair access have been undertaken. The project is now finished and it is to be funded from restricted asset.
MSO Capital Replacements	Purchase of minor plant and equipment (e.g. mowers) for WCC	-	-	-	2,975	2,975	2,975	100%	Plant and equipment	Renewal	Restricted Asset A/c	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%	Building	Expansion	Grant funding	No	Building Extension Grant of \$870,000 not yet obtained. First round application was not successful, application re-submitted to second round of funding, no response to date. Construction will only commence if grant application is successful.
EXECUTIVE GM													
Coona Admin (Crane) Building	Construction of the new Council chambers	-	2,411,539	-	-	2,411,539	1,521,914	63%	Building	Expansion	General 50%, internal loan 50%	No	Project nearly complete.
New Office Fittings - Admin Building	Purchase of furniture, fixtures & fittings for new Admin building	-	-	143,000	-	143,000	101,661	71%	Furniture fixtures and fittings	Expansion	General	No	Partially completed
HUMAN RESOURCES													
HR CIVICA Software Package	Installation of a new HR Software System (from Civica).	-	12,350	-	-	12,350	-	0%	Software	Renewal	General	No	Final payment to be made by March
TECHNICAL SERVICES													
ASSET DESIGN SERVICES													
Design Services Software Upgrade	Software upgrade costs for design software	18,000	-	-	-	18,000	11,847	66%	Software	Renewal	General	No	In progress
Design Projects Survey Equip-Cap	Survey equipment	10,000	-	-	-	10,000	1,058	11%	Plant and equipment	Renewal	General	No	In progress
FLEET SERVICES													
Plant & Equipment													
Plant & Equipment Purchases	Replacement of Plant as per plant replacement program.	1,660,000	814,530	-	-	2,474,530	1,004,288	41%	Plant and equipment	Renewal	General	No	Project is in line with expectations, Plant items ordered last year are starting to be delivered
Minor Plant Purchases	Replacement of small plant and upgrading of pool equipment.	30,000	17,261	-	-	47,261	5,190	11%	Plant and equipment	Renewal	General	No	In progress
Radio Network Capital	Upgrade radio links and coverage.	5,000	20,000	-	10,000	15,000	-	0%	Plant and equipment	Renewal	General	No	In progress
Workshops													
Coolah Workshop Capital	Purchase of plant and equipment for the Coolah Workshop	10,000	-	-	-	10,000	130	1%	Plant and equipment	Renewal	General	No	In progress
Coonabarabran Workshop Capital	Purchase of plant and equipment for the Coonabarabran Workshop	5,000	-	-	-	5,000	-	0%	Plant and equipment	Renewal	General	No	In progress
ROAD CONTRACTS & PRIVATE WORKS													
Regional Roads Reseals	Regional Roads Reseals	420,000	-	-	-	420,000	322,170	77%	Road	Renewal	Grant Funded	No	Program to be completed in February 2013
Local Roads Reseals	Local Roads Reseals	410,000	-	-	-	410,000	101,600	25%	Road	Renewal	General	No	Program to be completed in February 2013
Baradine Streets Reseals	Baradine Streets Reseals	16,800	-	-	-	16,800	25,823	154%	Road	Renewal	General	Yes	Works completed
Binnaway Streets Reseals	Binnaway Streets Reseals	15,000	-	-	-	15,000	10,065	67%	Road	Renewal	General	Yes	Works completed - outstanding invoices
Coonabarabran Streets Reseals	Coonabarabran Streets Reseals	80,000	-	-	-	80,000	69,378	87%	Road	Renewal	General	Yes	Works completed
Coolah Streets Reseals	Coolah Streets Reseals	25,000	-	-	-	25,000	7,195	29%	Road	Renewal	General	No	Program to be completed in February 2013
Dunedoo Streets Reseals	Dunedoo Streets Reseals	22,500	-	-	-	22,500	6,568	29%	Road	Renewal	General	Yes	Works completed - outstanding invoices
Mendooran Streets Reseals	Mendooran Streets Reseals	15,000	-	-	-	15,000	3,831	26%	Road	Renewal	General	Yes	Works completed - outstanding invoices
ROAD OPERATIONS													
Aerodromes													
Coonabarabran Aerodrome Capital	Replacement of damaged boundary fence.	-	10,000	-	2,098	7,902	7,902	100%	Structure	Renewal	General	Yes	Completed
Local Roads													
Local Rds-Piambra Rd	Sealing of roughly a further km on Piambra rd	200,000	-	-	-	200,000	67,350	34%	Road	Expansion	Grant Funded	No	Road works due for completion in February 2013
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	-	-	207,163	210,122	101%	Road	Expansion	Grant Funded	Yes	Roadworks completed

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Revised Budget	Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
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	-	-	380,291	376,847	99%	Road	Expansion	Grant Funded	Yes	Roadworks completed
Local Rds - Dandry Road - Capital	Drainage improvements over short section of Dandry Rd	-	7,977	-	-	7,977	-	0%	Road	Expansion	Grant Funded	No	In progress
Local Roads Bridges - LIRS	Replacement of Baby Creek Bridge in the village of Ulamambri, 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	711,106	29%	Bridge	Renewal	Loan	No	Contracts awarded for Tongy & Bugaldie - works expected to commence March 2013. Design for Grandchester behind schedule. Baby Creek Bridgeworks completed.
Premier Estate Rd Causeway	Construction of causeway to better control flood flows across Premier Estate road	-	38,300	-	-	38,300	-	0%	Road	Expansion	Grant Funded	No	Design awaiting approval, expect to commence works in February 2013.
Mt Hope Rd Realignment	Realignment of Mt Hope Rd	45,000	-	45,000	-	-	-	0%	Road	Expansion	Grant Funded	No	Project Deferred to future years
Wool Rd Rehabilitation	Completion of 1km of rehabilitation work on existing sealed section (including 150mm overlay)	100,000	-	-	-	100,000	35,453	35%	Road	Renewal	Grant Funded	No	Roadworks is expected to be completed February 2013.
Lawson Park Road	Sealing of roughly 1km of the unsealed section of Lawson rd	150,000	-	-	-	150,000	-	0%	Road	Expansion	Grant Funded	No	Currently in design/planning stage
Karrajong Rd - Seal	Sealing of roughly 1km of the unsealed section of Karrajong rd	200,000	-	75,000	-	125,000	-	0%	Road	Expansion	Restricted Asset A/c	No	Currently in design/planning stage
Napier Lane Seal	Sealing of roughly 1km of the unsealed section of Napier Lane	150,000	-	-	-	150,000	-	0%	Road	Expansion	Grant Funded	No	Currently in design/planning stage
Morrisseys Rd Project	Sealing project on Morrisseys Road	-	-	75,000	-	75,000	32,213	43%	Road	Expansion	Grant Funded	Yes	Roadworks Completed - Outstanding invoices
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	486,711	64%	Road	Renewal	General and Grant Funded	No	Borah, Rayak, Pibbon, Gumnut, Napier, and Yarrow Rds all complete. Other roads scheduled for 2013 calendar year.
R2R Programme	Combination of two projects, Coolah Creek road rehabilitation (\$90k) and Bingie Grumble road construction -sealing (\$75,029)	-	165,029	-	-	165,029	151,711	92%	Road	Expansion	Grant Funded	Yes	Roadworks completed. Some spending to come.
Regional Roads													
Mr7519 Capital Works	Various minor works on regional roads	169,000	-	-	-	169,000	-	0%	Road	Renewal	Grant Funded	No	Currently in design/planning stage
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	62,740	130%	Road	Renewal	Grant funded	Yes	Roadworks complete
Mr129 Saltwater Creek Bridge	Construction of bridge over Saltwater creek and 1km plus of associated road works	800,000	-	400,000	-	1,200,000	285	0%	Bridge	Expansion	Grant Funded	No	Contract awarded. Roadworks & bridgeworks to commence in March.
URBAN SERVICES													
Baradine Streets													
K&G Castlereagh St.	Kerb and guttering Castlereagh Street, between Darling and Macquarie	34,000	23,000	-	57,000	-	-	0%	Kerb and Guttering	Expansion	General	No	Currently in design/planning stage. Actual works deferred to 2014
Baradine Streets - Streetlighting	Streetlighting program	8,000	-	-	-	8,000	-	0%	Structure	Expansion	General	No	In progress - quotation obtained for solar light
Floodplain Management Plan	Engagement of consultant to prepare designs for preferred levee option	150,000	-	75,000	-	75,000	-	0%	Culverts and Drainage	Expansion	Grant funding, ratio 6:1	No	Brief being prepared for engagement of consultant.
Rehab of footpath sections	Rehab of footpath sections	10,000	-	-	-	10,000	-	0%	Footpath	Renewal	General	No	In progress
Binnaway Streets													
Bwy Streets-Progress Association	Payment to Binnaway Progress association for work on Council assets	5,000	-	-	-	5,000	5,000	100%	Footpath	Expansion	General	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	20,000	40,000	-	-	0%	Kerb and Guttering	Expansion	General	No	Currently in planning stage. Actual works deferred to 2014.
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%	Kerb and Guttering	Expansion	General	No	Design not complete. Designs being undertaken by Consultants. Project is 0% complete. Completion of works deferred to 2014
Urban Drainage Project - Booyamurra St.	Urban Drainage Project - Booyamurra St.	30,000	-	30,000	-	-	-	0%	Kerb and Guttering	Expansion	General	No	Project deferred to future years
Tech Serv-Clh-Cycleway Project-Cap	Continuation of the Coolah Cycleway	60,000	-	-	-	60,000	-	0%	Footpath	Expansion	Grant / General	No	Estimated starting date March 2013
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	-	30,000	55,000	48,287	88%	Footpath	Expansion	General	Yes	Project completed.
Coonabarabran Streets													
Coonabarabran Street Seats	Construction of Street Seats in Coonabarabran	15,000	-	-	-	15,000	-	0%	Structure	Expansion	General	No	In progress
Old Common Coonabarabran	Extension of bitumen seal on previously constructed works.	-	30,000	-	7,689	22,311	22,311	100%	Road	Expansion	General	Yes	Project completed.

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Revised Budget	Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
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	-	0%	Culverts and Drainage	Expansion	General	No	Project is 0% complete. Expected completion May 2013.
Footpath - Edwards Street	Improvement project to construct concrete footpath in Edwards Street, Coonabarabran near swimming pool.	-	91,384	-	-	91,384	37,042	41%	Footpath	Expansion	General	No	Footpath component completed. Retaining wall yet to be constructed. In progress
Cassilis Street Rehabilitation	Rehabilitation of road pavement on Cassillis St. Coonabarabran	20,000	-	20,000	-	-	-	0%	Road	Renewal	General	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	-	-	1,729	100%	Kerb and Guttering	Expansion	General	No	Project deferred to future years
Cassilis Street Footpath - Admin building	Construction of footpath around the new Admin building in Cassilis St. Coonabarabran	-	-	115,000	-	115,000	50,387	44%	Footpath	Expansion	General	No	In progress
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	3,183	18%	Culverts and Drainage	Expansion	General	No	Design complete. Works scheduled April
K&G Talbragar (Band-Caigan)	Construction of K&G and sealing of street shoulder	-	50,000	50,000	-	-	-	0%	Kerb and guttering	Expansion	General	No	Project Deferred to future years
Wallaroo Street Construction	Reconstruction and bitumen sealing.	100,000	-	50,000	-	150,000	-	0%	Culverts and Drainage	Expansion	General	No	Currently Design and Planning has commenced - estimated to commence May
Horticulture													
Streets Trees General Capital	Identification of street trees for inclusion in electronic maps, includes risk assessment.	-	33,000	10,000	9,334	13,666	15	0%	Other	Expansion	General	No	In progress
Baradine Pks Cap Project	Replacement of toilet block in park at Baradine.	-	90,000	-	9,334	99,334	99,334	100%	Structure	Expansion	General	No	Toilet block construction completed
Ddo-Milling Pk Irrigation-Cap	Irrigation for Milling Park in Dunedoo	5,000	-	-	-	5,000	-	0%	Structure	Expansion	General	No	In progress
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%	Land Improvement	Renewal	General	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	-	-	21,717	-	0%	Structure	Expansion	General	No	In progress
Leadville Park - Replace Tables/Seat	Replacement of tables/seats in various parks	2,100	-	-	940	1,160	1,160	100%	Structure	Renewal	General	Yes	Completed
McMaster Park - Repairs Toilet Facia	Replace Fascia on toilets - McMasters Park	2,000	-	-	-	2,000	632	32%	Building	Renewal	General	No	In progress
Mendooran Streets													
Abbott St Pavement - Mendooran	Urban improvement project to provide bitumen sealed road to properties in Abbott St.	-	40,000	-	-	40,000	15,742	39%	Road	Expansion	General	Yes	Works completed - outstanding invoices
Bandulla St Traffic Calming/Rehabilitation - Mendooran	Installation of traffic calming devices and minor rehabilitation in Bandulla St.	35,000	-	-	35,000	-	-	0%	Kerb and Guttering	Expansion	General	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	-	-	40,000	32,643	82%	Road	Expansion	General	Yes	Works completed - outstanding invoices
Ovals													
Robertson Oval Project	Repairs to roof and kiosk at Robertson Oval, Dunedoo.	-	26,000	-	-	26,000	151	1%	Structure	Renewal	General	No	In progress
Baradine Oval Capital	Fencing and hotwater repairs on Baradine Oval	15,000	-	-	-	15,000	8,290	55%	Structure	Renewal	General	No	In progress
Mendooran Oval Project	Involves continuing work on the amenities block, connection of water supply, and interior plumbing at Mendooran oval	-	-	-	15,945	15,945	4,414	28%	Building	Expansion	Restricted Asset A/c	No	Work has commenced. Expected completion this financial year.
Robertson Oval Capital Projects	Repair of bore, tank, pump, pressure unit and pipes on Robertson Oval in Dunedoo; Also includes repair of amenities on Robertson oval	57,000	-	-	-	57,000	9,449	17%	Structure	Renewal	General	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	85,780	100%	Pools	Renewal	General	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%	Building	Renewal	General	No	Internal footpath rehabilitation works scheduled for end of season.
WARRUMBUNGLE WATER													
Baradine Wtp Oh&S Improvements	New backwash plant & Office/Laboratory for Baradine	-	-	-	5,000	5,000	4,950	99%	Water Supply Network	Expansion	Water Fund	Yes	Complete
Baradine Wtp Backup Pump	New backwash plant & Office/Laboratory for Baradine	-	-	-	11,000	11,000	10,616	97%	Water Supply Network	Expansion	Water Fund	Yes	Complete
Baradine Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	5,000	5,000	4,750	95%	Water Supply Network	Expansion	Grant	Yes	Complete
Baradine Water Main Ext Removal Of Dead Ends	Water Main Extensions Removal Of Dead Ends in Baradine	50,000	-	50,000	-	-	-	0%	Water Supply Network	Expansion	Water Fund	No	Project Deferred to future years
Binnaway Water Mains Replacement	Main replacement - Bullinda St, Binnaway	-	-	80,000	-	80,000	55,236	69%	Water Supply Network	Renewal	Water Fund	No	Works in progress
Binnaway Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	14,000	14,000	13,506	96%	Water Supply Network	Expansion	Grant	Yes	Complete

Description	Project Details	Original Budget	Revote	Supp Vote Quarter 1	Supp Vote Quarter 2	Revised Budget	Actuals	% Spent	Asset being created	Expansion / Renewal	Source of Funds	Complete (Y/N)	Current Status
Telemetry Software & Tools	Purchase of telemetry software & tools	8,000	-	-	-	8,000	4,300	54%	Plant and Equipment	Renewal	Water Fund	No	In progress
Coonabarabran W Mains Ext John-Robertson St	Water Mains Extension on the riverbank between Robertson and John Street.	-	-	60,000	45,391	14,609	766	5%	Water Supply Network	Expansion	Water Fund	No	Survey commenced.
Coonabarabran Water Mains Replacement: Dalgarno Street	Coonabarabran Water Mains Replacement: Dalgarno Street, between Charles Street and Horsley Street.	-	-	-	60,000	60,000	-	0%	Water Supply Network	Expansion	Water Fund	No	Not commenced
Coonabarabran New Mains Project 09/10	Cowper Street, between Dalgarno Street and Timor Street (110m)	50,000	-	-	34,609	15,391	15,391	100%	Water Supply Network	Expansion	Water Fund	No	Planning and implementation in progress
Coonabarabran W Telemetry Software	Telemetry - Timor Dam Mixer	-	-	10,000	-	10,000	-	0%	Water Supply Network	Expansion	Water Fund	No	In progress
Coonabarabran Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	5,000	5,000	4,180	84%	Water Supply Network	Expansion	Grant	Yes	Complete
Coonabarabran W-Rising Main-200M Section-Cap	Rising Mains Rehabilitation - 200m Section from Timor Dam	-	-	10,000	-	10,000	2,330	23%	Water Supply Network	Renewal	Water Fund	No	In progress
Coonabarabran W Reservoir Fence-Cap	Work on Reservoir fence	-	-	-	5,000	5,000	556	11%	Structure	Renewal	Water Fund	No	In progress
Coolah Water Mains Replacements	Replacement of water mains on Martin St. Coolah	-	-	-	10,000	10,000	6,972	70%	Water Supply Network	Renewal	Water Fund	No	In progress
Coolah Water Reservoirs Capital	Telemetry Installation	40,000	-	-	-	40,000	-	0%	Water Supply Network	Expansion	Water Fund	No	In progress
Wentworth St Reservoir Lining	Lining of Reservoir in Wentworth st. to repair leak.	-	-	12,785	-	12,785	558	4%	Water Supply Network	Renewal	Water Fund	No	In progress
Coolah Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	6,000	6,000	5,811	97%	Water Supply Network	Expansion	Grant	Yes	Complete
Coolah W Chlorine Room Imps-Cap	Coolah Water Pump (Chlorine Room)	-	-	5,000	-	5,000	-	0%	Water Supply Network	Expansion	Water Fund	No	In progress
Dunedoo W Mains Replacements	Mains Replacement - Rising Main between Pump Station and Railway Line (100m)	-	-	20,132	-	20,132	878	4%	Water Supply Network	Renewal	Water Fund	No	In progress
Dunedoo Reservoir Rehabilitation	Reservoir Rehab - Dunedoo	30,000	-	-	-	30,000	-	0%	Water Supply Network	Renewal	Water Fund	No	In progress
Dunedoo W Backup Bore & Dev /Imp	Back Up Bore Development & Implementation	50,000	-	-	-	50,000	229	0%	Water Supply Network	Expansion	Water Fund	No	Planning and implementation in progress
Dunedoo W Minor Plant & Equip	Minor Plant & Equipment	3,000	-	-	-	3,000	-	0%	Plant and Equipment	Renewal	Water Fund	No	In progress
Mendooran Reservoir Rehab	Rehabilitation of Mendooran Reservoir	20,000	-	-	-	20,000	13,448	67%	Water Supply Network	Renewal	Water Fund	No	In progress
Mendooran Water Fluoridation - Cap	Completion of the water fluoridation program funded by NSW health.	-	-	-	6,000	6,000	5,298	88%	Water Supply Network	Expansion	Grant	Yes	Complete
WARRUMBUNGLER SEWER													
Baradine Sewer Treatment Plant Capital	Baradine Sewerage treatment plant renewals	10,000	-	-	-	10,000	-	0%	Sewerage Network	Renewal	Sewerage Fund	No	In progress
Coonabarabran Sewer Minor Equipment	Replacement of steel sewer rods (Coonabarabran)	3,000	-	-	-	3,000	-	0%	Sewerage Network	Renewal	Sewerage Fund	No	In progress
Coonabarabran Sewer Access Dump Points	Dump points for RVs (all towns)	2,500	-	-	-	2,500	-	0%	Sewerage Network	Expansion	Sewerage Fund	No	In progress
Coonabarabran Sewer Pump No.2 Replacement	Purchase of new pump	-	-	-	20,000	20,000	19,453	97%	Sewerage Network	Expansion	Sewerage Fund	No	In progress
Binnaway Sewer - Investigation	Preliminary investigation of costing and options for the proposed Binnaway Sewer network	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
Total:		9,226,085	5,657,934	1,641,020	(106,717)	16,418,322	6,576,541	40%					

Part 9: Balance Sheet

	Original Budget \$'000	Approved Changes \$'000	Revised Budget \$'000	Changes fr Approval \$'000	Projections 30-Jun-13 \$'000	YTD Actuals \$'000
Assets						
Current Assets						
Cash and Cash Equivalents	10,621	(1,475)	9,146	(150)	8,996	11,386
Investments (Current)	-	-	-	-	-	1,418
Receivables (Current)	1,781	(196)	1,585	500	2,085	6,460
Inventories (Current)	554	33	587	-	587	534
Total Current Assets	12,956	(1,638)	11,318	350	11,668	19,798
Non-Current Assets						
Investments (Non-Current)	2,503	55	2,558	-	2,558	2,648
Inventories (Non-Current)	474	(11)	463	-	463	451
Property, Plant & Equipment	377,705	73,989	451,694	(107)	451,587	442,390
Investments - Equity Method	310	(24)	286	-	286	286
Total Non-Current Assets	380,992	74,009	455,001	(107)	454,894	445,775
Total Assets	393,948	72,371	466,319	243	466,562	465,573
Current Liabilities						
Payables	1,173	986	2,159	-	2,159	694
Borrowings	275	(2)	273	-	273	311
Provisions	3,051	395	3,446	-	3,446	3,449
Total Current Liabilities	4,499	1,379	5,878	-	5,878	4,454
Non-Current Liabilities						
Borrowings	2,376	1,134	3,510	-	3,510	3,652
Provisions	1,174	142	1,316	-	1,316	1,292
Total Non-Current Liabilities	3,550	1,276	4,826	-	4,826	4,944
Total Liabilities	8,049	2,655	10,704	-	10,704	9,398
Net Assets	385,899	69,716	455,615	243	455,858	456,175
Retained Earnings	334,519	21,726	356,245	243	356,488	360,583
Revaluation Reserves	51,380	47,990	99,370	-	99,370	95,592
Total Equity	385,899	69,716	455,615	243	455,858	456,175

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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	(500)	10,733	5,626
User Charges and Fees	6,515	-	6,515	5	6,520	3,101
Interest & Investment Revenue	777	(1)	776	-	776	531
Bonds and Deposits Received	-	-	-	-	-	(12)
Other Revenues	1,598	3	1,601	-	1,601	1,319
Grants & Contributions - Capital	16,601	390	16,991	263	17,254	5,280
Payments						
Employee Benefits & On-Costs	(13,918)	-	(13,918)	-	(13,918)	(6,075)
Materials & Contracts	(7,214)	(486)	(7,700)	-	(7,700)	(4,652)
Borrowing Costs	(203)	-	(203)	(20)	(223)	(55)
Other Expenses	(5,948)	(3)	(5,951)	(5)	(5,956)	(2,886)
Net Cash provided (or used in) Operating Activities	9,441	(97)	9,344	(257)	9,087	2,177
Cash Flows from Investing Activities						
Receipts						
Sale of Investment Securities	3,500	-	3,500	-	3,500	2,000
Sale of Real Estate Assets	43	-	43	-	43	-
Sale of Infrastructure, Property, Plant and Equipment	1,271	-	1,271	-	1,271	760
Deferred Debtors Receipts	-	-	-	-	-	5
Payments						
Purchase of Investment Securities	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant and Equipment	(11,498)	(6,299)	(17,797)	107	(17,690)	(6,577)
Purchase of Real Estate Assets	(55)	-	(55)	-	(55)	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(6,739)	(6,299)	(13,038)	107	(12,931)	(3,812)
Cash Flows from Financing Activities						
Receipts						
Proceeds from Borrowings & Advances	1,150	1,150	2,300	-	2,300	2,300
Payments						
Repayment of Borrowings & Advances	(180)	(17)	(197)	-	(197)	(48)
Repayment of Finance Lease Liabilities	(59)	-	(59)	-	(59)	(27)
Net Cash provided (or used in) Financing Activities	911	1,133	2,044	-	2,044	2,225
Net Increase/(Decrease) in Cash & Cash Equivalents	3,613	(5,263)	(1,650)	(150)	(1,800)	590
Cash & Cash Equivalents – Opening balance	7,008	3,788	10,796	-	10,796	10,796
Cash & Cash Equivalents – Closing balance	10,621	(1,475)	9,146	(150)	8,996	11,386

A) Unrestricted Cash Reconciliation

Cash and Cash Equivalents	10,621	-	9,146	-	8,996	11,386
<i>Add:</i>						
Investments	2,503	55	2,558	-	2,558	4,066
Total: Cash and Investments	13,124	55	11,704	-	11,554	15,452
<i>Less:</i>						
Internally Restricted Cash	946	-	946	-	946	946
Externally Restricted Cash	5,938	(679)	5,259	(1,264)	3,995	4,494
Total: Unrestricted Cash	6,240	734	5,499	1,264	6,613	10,012

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																							
<table border="1"> <caption>Cash Balance Data</caption> <thead> <tr> <th>Year</th> <th>Cash and cash equivalents</th> <th>Investments (CFNs)</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>~\$2,000</td> <td>~\$13,000</td> </tr> <tr> <td>2010</td> <td>~\$6,000</td> <td>~\$9,000</td> </tr> <tr> <td>2011</td> <td>~\$8,000</td> <td>~\$6,000</td> </tr> <tr> <td>2012</td> <td>~\$10,000</td> <td>~\$6,000</td> </tr> <tr> <td>31-Dec</td> <td>~\$11,000</td> <td>~\$4,000</td> </tr> <tr> <td>Projection 2013</td> <td>~\$9,000</td> <td>~\$2,000</td> </tr> </tbody> </table>	Year	Cash and cash equivalents	Investments (CFNs)	2009	~\$2,000	~\$13,000	2010	~\$6,000	~\$9,000	2011	~\$8,000	~\$6,000	2012	~\$10,000	~\$6,000	31-Dec	~\$11,000	~\$4,000	Projection 2013	~\$9,000	~\$2,000	<p>The blue section of the bar represents cash and cash equivalents, and the red section represents investments (currently all CFNs).</p>	<p>Council's cash and investments balance is expected to deteriorate from \$16.63m to \$11.554m during the year assuming Council completes its capital program. Roughly \$3.5m worth of investments will also mature during the year.</p>
Year	Cash and cash equivalents	Investments (CFNs)																					
2009	~\$2,000	~\$13,000																					
2010	~\$6,000	~\$9,000																					
2011	~\$8,000	~\$6,000																					
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Projection 2013	~\$9,000	~\$2,000																					
Operating Deficit																							
<table border="1"> <caption>Operating Deficit Data</caption> <thead> <tr> <th>Year</th> <th>Operating Deficit</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>-285</td> </tr> <tr> <td>2008</td> <td>-1,765</td> </tr> <tr> <td>2009</td> <td>3,967</td> </tr> <tr> <td>2010</td> <td>1,371</td> </tr> <tr> <td>2011</td> <td>-3,137</td> </tr> <tr> <td>2012</td> <td>-2,357</td> </tr> <tr> <td>31-Dec</td> <td>1,967</td> </tr> <tr> <td>2013</td> <td>-2,131</td> </tr> </tbody> </table>	Year	Operating Deficit	2007	-285	2008	-1,765	2009	3,967	2010	1,371	2011	-3,137	2012	-2,357	31-Dec	1,967	2013	-2,131	<p>To measure Council's operating surplus or deficit. A negative number indicates a deficit.</p>	<p>Council's final operating deficit is predicted to be roughly in line with the 2011/12 deficit, with the current surplus as at 31 December due to recognition of rates and annual charges revenue when rateable i.e. 1st of July.</p>			
Year	Operating Deficit																						
2007	-285																						
2008	-1,765																						
2009	3,967																						
2010	1,371																						
2011	-3,137																						
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2013	-2,131																						
Unrestricted Current Ratio																							
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Year	Unrestricted Current Ratio																						
2009	1.36																						
2010	4.08																						
2011	7.62																						
2012	4.62																						
2013	2.16																						
Debt Service Ratio																							
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Year	Debt Service Ratio																						
2009	1.34%																						
2010	2.09%																						
2011	1.84%																						
2012	1.32%																						
2013	1.32%																						

Part 11: KPIs (continued)

Ratio	Purpose	Notes														
Rates & Annual Charges Coverage Ratio																
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Year	Ratio															
2009	26.83%															
2010	29.24%															
2011	28.63%															
2012	29.26%															
2013	30.24%															
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>31-Dec</td> <td>13.86%</td> </tr> </tbody> </table>	Year	Ratio	2009	9.03%	2010	11.09%	2011	15.13%	2012	13.62%	31-Dec	13.86%	<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>Ratio varies throughout the year depending on pattern of quarterly rate installments coming due.</p>		
Year	Ratio															
2009	9.03%															
2010	11.09%															
2011	15.13%															
2012	13.62%															
31-Dec	13.86%															
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>64.83%</td> </tr> </tbody> </table>	Year	Ratio	2009	155.51%	2010	18.11%	2011	41.41%	2012	44.99%	2013	64.83%	<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>The higher than average renewal ratio forecast is due to the quantum of revotes from prior years.</p>		
Year	Ratio															
2009	155.51%															
2010	18.11%															
2011	41.41%															
2012	44.99%															
2013	64.83%															
Total Borrowings																
<table border="1"> <caption>Total Borrowings</caption> <thead> <tr> <th>Year</th> <th>Total Borrowings</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>2,641</td> </tr> <tr> <td>2010</td> <td>2,341</td> </tr> <tr> <td>2011</td> <td>1,908</td> </tr> <tr> <td>2012</td> <td>1,738</td> </tr> <tr> <td>31-Dec</td> <td>3,963</td> </tr> <tr> <td>2013</td> <td>3,783</td> </tr> </tbody> </table>	Year	Total Borrowings	2009	2,641	2010	2,341	2011	1,908	2012	1,738	31-Dec	3,963	2013	3,783	<p>Total level of borrowings, including loans and finance leases both current and non-current</p>	<p>Loan balance has increased considerably in December due to Council entering into the \$2.3m LIRS loan</p>
Year	Total Borrowings															
2009	2,641															
2010	2,341															
2011	1,908															
2012	1,738															
31-Dec	3,963															
2013	3,783															

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)
Staples Australia	Furniture for new Council building	99,285.00	17/12/2012	Dec	Y
Iveco Tamworth	Iveco Crew Cab truck	62,850.00	14/09/2012	Sept	Y
Komatsu Australia	Komatsu Backhoe Loader	139,812.00	29/11/2012	Nov	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.

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	\$78,894.41	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.