

Item 13C.

KYOGLE COUNCIL



QUARTERLY BUDGET REVIEW

FOR THE PERIOD JULY 1, 2016

TO SEPTEMBER 30, 2016

Presented to Council November 14, 2016.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2017

	Management Plan	Actual Plus Revotes	September Quarter Review
<u>General</u>			
Opening Balance - Restricted	12,675,699	15,403,764	15,403,764
Opening Balance - Unrestricted	0	0	0
	12,675,699	15,403,764	15,403,764
Movement - Restricted	4,616,275	2,434,371	2,977,415
Movement - Unrestricted	0	0	0
	4,616,275	2,434,371	2,977,415
Closing Balance - Restricted	17,291,974	17,838,135	18,381,179
Closing Balance - Unrestricted	0	0	0
	17,291,974	17,838,135	18,381,179
<u>State Highways</u>			
Opening Balance - Restricted	408,437	602,197	602,197
Movement - Restricted	1,708	1,708	134,341
Closing Balance - Restricted	410,145	603,905	736,538
<u>Quarries</u>			
Opening Balance - Restricted	160,461	322,398	322,398
Movement - Restricted	(976)	(45,796)	(45,796)
Closing Balance - Restricted	159,485	276,602	276,602
<u>Plant</u>			
Opening Balance - Restricted	1,392,604	2,017,333	2,017,333
Movement - Restricted	(404,547)	(404,547)	(383,070)
Closing Balance - Restricted	988,057	1,612,786	1,634,263
<u>Total General Fund</u>			
Opening Balance - Restricted	14,637,201	18,345,691	18,345,691
Opening Balance - Unrestricted	0	0	0
	14,637,201	18,345,691	18,345,691
Movement - Restricted	4,212,460	1,985,736	2,682,890
Movement - Unrestricted	0	0	0
	4,212,460	1,985,736	2,682,890
Closing Balance - Restricted	18,849,661	20,331,427	21,028,581
Closing Balance - Unrestricted	0	0	0
	18,849,661	20,331,427	21,028,581
<u>Water Fund</u>			
Opening Balance	1,305,879	2,558,680	2,558,680
Movement	(610,238)	(1,875,220)	(1,875,220)
Closing Balance	695,641	683,460	683,460
<u>Sewer Fund</u>			
Opening Balance	770,532	983,594	983,594
Movement	(183,878)	(391,654)	(391,654)
Closing Balance	586,654	591,940	591,940
<u>Domestic Waste Fund</u>			
Opening Balance	(19,457)	(49,768)	(49,768)
Movement	(212,656)	(212,656)	(212,656)
Closing Balance	(232,113)	(262,424)	(262,424)

STATEMENT OF SIGNIFICANT VARIANCES

SEPTEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Administration - Employment Costs		(298,502)
Administration - Office Expenses		155,166
Administration - Other		(14,349)
Finance - ESPL Grant	13,537	
Finance - Revenue Sharing Grant	57,695	
Finance - Employment Costs		164,115
Town Planning - Employment Costs		73,962
Economic Development - Income	(3,861)	
Economic Development - Expenses		58,659
Community Services - Operating Costs		67,276
Pre Schools - Operating Costs		39,200
Pre Schools - Building Improvements		(15,264)
Libraries - Operating Costs		13,973
Libraries - Building Improvements		(67,084)
Rural Local Roads - Grant Income	892	
Bridges - Grant Income	(6,380)	
Swimming Pools - Operating Costs		(24,537)
Parks & Gardens - Operating Costs		(18,589)
Community Buildings - Operating Revenue	411,837	
Community Buildings - Operating Costs		70,109
Community Buildings - Buildings Improvements		82,348
Public Cemeteries - Operating Costs		(9,294)
Engineering Administration - Employment Costs		228,072
Engineering Administration - Recoveries		(574,585)
State Highways - Operating Costs		(132,633)
Plant Operations - Store Costs		(21,477)
Totals	473,720	(223,434)
	Net Adjustment	697,154

KYOGLÉ COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL FUND SUMMARY

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
GOVERNANCE	(543,586)	0	0	0	(543,586)	(169,015)
ADMINISTRATION	(1,439,827)	0	157,685	157,685	(1,282,142)	(300,297)
PERSONNEL	(417,123)	0	0	0	(417,123)	(479,480)
FINANCE	17,164,629	0	(92,883)	(92,883)	17,071,746	6,458,773
CROWN RESERVES	(8,473)	0	0	0	(8,473)	(3,996)
TOWN PLANNING	(174,669)	0	(73,962)	(73,962)	(248,631)	(47,479)
ENVIRONMENTAL HEALTH	(241,127)	0	0	0	(241,127)	6,078
BUILDING CONTROL	(32,397)	0	0	0	(32,397)	19,158
REGULATORY CONTROL	(108,728)	0	0	0	(108,728)	(30,363)
OTHER WASTE MANAGEMENT	(334,036)	0	0	0	(334,036)	175,331
ECONOMIC DEVELOPMENT	(160,777)	0	(62,520)	(62,520)	(223,297)	(39,212)
COMMUNITY SERVICES	(259,201)	0	(67,276)	(67,276)	(326,477)	(50,517)
ART GALLERIES	(80,576)	0	0	0	(80,576)	(27,730)
PRE SCHOOLS	(40,289)	0	(23,936)	(23,936)	(64,225)	0
PUBLIC LIBRARIES	(426,201)	0	53,111	53,111	(373,090)	(278,332)
REGIONAL ROADS	(291,016)	0	0	0	(291,016)	(473,737)
URBAN LOCAL ROADS	(1,989,950)	0	0	0	(1,989,950)	(109,884)
RURAL LOCAL ROADS	(3,005,840)	0	892	892	(3,004,948)	(386,961)
BRIDGES	(2,751,798)	0	(6,380)	(6,380)	(2,758,178)	(988,750)
EMERGENCY SERVICES	(226,849)	0	0	0	(226,849)	(18,534)
SWIMMING POOLS	(470,428)	0	24,537	24,537	(445,891)	(123,215)
PARKS & GARDENS	(590,644)	0	18,589	18,589	(572,055)	(163,309)
COMMUNITY BUILDINGS	(634,867)	0	259,380	259,380	(375,487)	(33,747)
PUBLIC CEMETERIES	(70,591)	0	9,294	9,294	(61,297)	452
STORMWATER MANAGEMENT	(5,552)	0	0	0	(5,552)	(45,708)
ENGINEERING ADMINISTRATION	(425,713)	0	346,513	346,513	(79,200)	(294,119)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(3,670,121)
	2,434,371	0	543,044	543,044	2,977,415	(1,074,714)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL MANAGER - GOVERNANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
EMPLOYMENT	274,102				274,102	86,937
COUNCILLOR SERVICES	164,673				164,673	43,644
COUNCILLOR PROF DEVELOPMT	19,872				19,872	1,829
ELECTION	76,008				76,008	1,573
LEGALS	15,225				15,225	322
ADVERTISING, NOROC, LGSA	60,996				60,996	34,710
RECOVERIES	(67,290)				(67,290)	0
TOTAL OPERATING COSTS	543,586	0	0	0	543,586	169,015
OPERATING RESULT	(543,586)	0	0	0	(543,586)	(169,015)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(543,586)	0	0	0	(543,586)	(169,015)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW
GENERAL MANAGER - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
TOTAL OPERATING REVENUE	0	0	0	0	0	0	
OPERATING COSTS:							
EMPLOYMENT	917,157		(298,502)	(298,502)	618,655	210,237	(1)
OFFICE EXPENSES	465,803		155,166	155,166	620,969	86,943	(1)
OTHER	37,798		(14,349)	(14,349)	23,449	3,117	(1)
DEPRECIATION	83,755				83,755	0	
RECOVERIES	(148,567)				(148,567)	0	
TOTAL OPERATING COSTS	1,355,946	0	(157,685)	(157,685)	1,198,261	300,297	
OPERATING RESULT	(1,355,946)	0	157,685	157,685	(1,198,261)	(300,297)	
NON-CURRENT INCOME:							
DEPRECIATION	83,755				83,755	0	
TOTAL NON-CURRENT INCOME	83,755	0	0	0	83,755	0	
CAPITAL EXPENDITURE:							
OFFICE EQUIPMENT & FURNITURE	167,636				167,636	0	
TOTAL CAPITAL EXPENDITURE	167,636	0	0	0	167,636	0	
NET COST OF ACTIVITY	(1,439,827)	0	157,685	157,685	(1,282,142)	(300,297)	

(1) To align with restructure

KYOGLÉ COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL MANAGER - PERSONNEL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: GRANTS & SUBSIDIES	68,501				68,501	225
TOTAL OPERATING REVENUE	68,501	0	0	0	68,501	225
OPERATING COSTS:						
EMPLOYMENT	(18,142)				(18,142)	(21,637)
INSURANCE & RISK MANAGEMENT	358,190				358,190	286,836
OTHER	208,014				208,014	178,742
TOOLS, CLOTHING & SIGNAGE	64,173				64,173	35,764
RECOVERIES	(126,611)				(126,611)	0
TOTAL OPERATING COSTS	485,624	0	0	0	485,624	479,705
OPERATING RESULT	(417,123)	0	0	0	(417,123)	(479,480)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(417,123)	0	0	0	(417,123)	(479,480)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL MANAGER - FINANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GENERAL RATES INCOME	6,040,910				6,040,910	5,837,505	
INTEREST & SUNDRY INCOME	288,385		13,537	13,537	301,922	133,900	(1)
REVENUE SHARING GRANT	2,359,308		57,695	57,695	2,417,003	604,251	(2)
TOTAL OPERATING REVENUE	8,688,603	0	71,232	71,232	8,759,835	6,575,656	
OPERATING COSTS:							
FINANCE	265,664		164,115	164,115	429,779	113,607	(3)
VALUATION AND AUDITOR FEES	102,506				102,506	(1,362)	
OTHER	23,085				23,085	4,638	
INTEREST	303,330				303,330	0	
RECOVERIES	(37,946)				(37,946)	0	
TOTAL OPERATING COSTS	656,639	0	164,115	164,115	820,754	116,883	
OPERATING RESULT	8,031,964	0	(92,883)	(92,883)	7,939,081	6,458,773	
NON-CURRENT INCOME:							
LOAN INCOME	10,000,000				10,000,000	0	
TOTAL NON-CURRENT INCOME	10,000,000	0	0	0	10,000,000	0	
CAPITAL EXPENDITURE:							
LOAN REPAYMENTS	867,335				867,335	0	
TOTAL CAPITAL EXPENDITURE	867,335	0	0	0	867,335	0	
NET COST OF ACTIVITY	17,164,629	0	(92,883)	(92,883)	17,071,746	6,458,773	

(1) Emergency services property levy funding

(2) Grant allocation determined

(3) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW
GENERAL MANAGER - CROWN RESERVES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: HALL RENTS	562				562	0
TOTAL OPERATING REVENUE	562	0	0	0	562	0
OPERATING COSTS: CROWN RESERVES	9,035				9,035	3,996
TOTAL OPERATING COSTS	9,035	0	0	0	9,035	3,996
OPERATING RESULT	(8,473)	0	0	0	(8,473)	(3,996)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(8,473)	0	0	0	(8,473)	(3,996)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - TOWN PLANNING

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: TOWN PLANNING REVENUE	128,216				128,216	69,889
TOTAL OPERATING REVENUE	128,216	0	0	0	128,216	69,889
OPERATING COSTS: EMPLOYMENT	231,297		73,962	73,962	305,259	105,577 (1)
OFFICE EXPENSES	31,513				31,513	8,469
OTHER	40,075				40,075	3,322
TOTAL OPERATING COSTS	302,885	0	73,962	73,962	376,847	117,368
OPERATING RESULT	(174,669)	0	(73,962)	(73,962)	(248,631)	(47,479)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(174,669)	0	(73,962)	(73,962)	(248,631)	(47,479)

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ENVIRONMENTAL HEALTH

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
ON SITE WASTE MANAGEMENT	145,324				145,324	127,294
TOTAL OPERATING REVENUE	145,324	0	0	0	145,324	127,294
OPERATING COSTS:						
EMPLOYMENT	241,442				241,442	88,817
NOXIOUS PLANTS	125,201				125,201	28,925
ON SITE WASTE MANAGEMENT	102,613				102,613	0
SUNDRIES	10,899				10,899	3,474
RECOVERIES	(93,704)				(93,704)	0
TOTAL OPERATING COSTS	386,451	0	0	0	386,451	121,216
OPERATING RESULT	(241,127)	0	0	0	(241,127)	6,078
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(241,127)	0	0	0	(241,127)	6,078

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - BUILDING CONTROL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	48,473				48,473	19,158
TOTAL OPERATING REVENUE	48,473	0	0	0	48,473	19,158
OPERATING COSTS: BUILDING INSPECTIONS	80,870				80,870	0
TOTAL OPERATING COSTS	80,870	0	0	0	80,870	0
OPERATING RESULT	(32,397)	0	0	0	(32,397)	19,158
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(32,397)	0	0	0	(32,397)	19,158

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - REGULATORY CONTROL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	32,413				32,413	2,126
TOTAL OPERATING REVENUE	32,413	0	0	0	32,413	2,126
OPERATING COSTS: REGULATORY EXPENDITURE DEPRECIATION	133,141 1,802				133,141 1,802	32,489 0
TOTAL OPERATING COSTS	134,943	0	0	0	134,943	32,489
OPERATING RESULT	(102,530)	0	0	0	(102,530)	(30,363)
NON-CURRENT INCOME: DEPRECIATION	1,802				1,802	0
TOTAL NON-CURRENT INCOME	1,802	0	0	0	1,802	0
CAPITAL EXPENDITURE: CONSTRUCTION	8,000				8,000	0
TOTAL CAPITAL EXPENDITURE	8,000	0	0	0	8,000	0
NET COST OF ACTIVITY	(108,728)	0	0	0	(108,728)	(30,363)

KYOGLÉ COUNCIL

SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - OTHER WASTE MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
WASTE CHARGES	613,867				613,867	355,953
GRANTS	65,700				65,700	66,208
TOTAL OPERATING REVENUE	679,567	0	0	0	679,567	422,161
OPERATING COSTS:						
COLLECTION & WASTE DEPOTS	1,044,694				1,044,694	231,803
DEPRECIATION	98,778				98,778	0
RECOVERIES FROM DWM	(694,447)				(694,447)	0
NEWF CONTRIBUTION	10,404				10,404	9,537
TOTAL OPERATING COSTS	459,429	0	0	0	459,429	241,340
OPERATING RESULT	220,138	0	0	0	220,138	180,821
NON-CURRENT INCOME:						
DEPRECIATION	98,778				98,778	0
GRANTS	32,468				32,468	0
TOTAL NON-CURRENT INCOME	131,246	0	0	0	131,246	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	660,000				660,000	5,490
LOAN REPAYMENTS	25,420				25,420	0
TOTAL CAPITAL EXPENDITURE	685,420	0	0	0	685,420	5,490
NET COST OF ACTIVITY	(334,036)	0	0	0	(334,036)	175,331

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ECONOMIC DEVELOPMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOURISM INCOME	10,831		(3,861)	(3,861)	6,970	1,639 (1)
TOTAL OPERATING REVENUE	10,831	0	(3,861)	(3,861)	6,970	1,639
OPERATING COSTS:						
ECONOMIC DEVELOPMENT	30,000				30,000	10,024
EMPLOYMENT COSTS	82,486				82,486	23,956
TOURISM EXPENDITURE	59,122		58,659	58,659	117,781	6,871 (1)
TOTAL OPERATING COSTS	171,608	0	58,659	58,659	230,267	40,851
OPERATING RESULT	(160,777)	0	(62,520)	(62,520)	(223,297)	(39,212)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(160,777)	0	(62,520)	(62,520)	(223,297)	(39,212)

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - COMMUNITY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,230				1,230	0
TOTAL OPERATING REVENUE	1,230	0	0	0	1,230	0
OPERATING COSTS:						
EMPLOYMENT COSTS	63,674		67,276	67,276	130,950	23,175 (1)
AGED CARE	61,292				61,292	0
COMMUNITY DONATIONS	114,300				114,300	27,073
OTHER	21,165				21,165	269
TOTAL OPERATING COSTS	260,431	0	67,276	67,276	327,707	50,517
OPERATING RESULT	(259,201)	0	(67,276)	(67,276)	(326,477)	(50,517)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(259,201)	0	(67,276)	(67,276)	(326,477)	(50,517)

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ART GALLERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	3,383				3,383	1,745
TOTAL OPERATING REVENUE	3,383	0	0	0	3,383	1,745
OPERATING COSTS: EMPLOYMENT COSTS	45,124				45,124	12,768
OTHER COSTS	38,835				38,835	16,707
TOTAL OPERATING COSTS	83,959	0	0	0	83,959	29,475
OPERATING RESULT	(80,576)	0	0	0	(80,576)	(27,730)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(80,576)	0	0	0	(80,576)	(27,730)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - PRE SCHOOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
PRE SCHOOLS	25,025		39,200	39,200	64,225	0 (1)
TOTAL OPERATING COSTS	25,025	0	39,200	39,200	64,225	0
OPERATING RESULT	(25,025)	0	(39,200)	(39,200)	(64,225)	0
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
BUILDING IMPROVEMENTS	15,264		(15,264)	(15,264)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	15,264	0	(15,264)	(15,264)	0	0
NET COST OF ACTIVITY	(40,289)	0	(23,936)	(23,936)	(64,225)	0

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - PUBLIC LIBRARIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	44,825				44,825	1,275
TOTAL OPERATING REVENUE	44,825	0	0	0	44,825	1,275
OPERATING COSTS:						
CONTRIBUTION TO REGIONAL LIBRARY	351,717				351,717	279,607
KYOGLE LIBRARY EXPENSES	52,225		13,973	13,973	66,198	0 (1)
DEPRECIATION	640				640	0
TOTAL OPERATING COSTS	404,582	0	13,973	13,973	418,555	279,607
OPERATING RESULT	(359,757)	0	(13,973)	(13,973)	(373,730)	(278,332)
NON-CURRENT INCOME:						
DEPRECIATION	640				640	0
TOTAL NON-CURRENT INCOME	640	0	0	0	640	0
CAPITAL EXPENDITURE:						
BUILDING IMPROVEMENTS	67,084		(67,084)	(67,084)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	67,084	0	(67,084)	(67,084)	0	0
NET COST OF ACTIVITY	(426,201)	0	53,111	53,111	(373,090)	(278,332)

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - REGIONAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,755,150				1,755,150	251,250
TOTAL OPERATING REVENUE	1,755,150	0	0	0	1,755,150	251,250
OPERATING COSTS:						
MAIN ROAD 141	215,176				215,176	33,360
MAIN ROAD 150	62,388				62,388	574
MAIN ROAD 361	332,388				332,388	122,743
MAIN ROAD 544	86,000				86,000	22,201
MAIN ROAD 622	48,390				48,390	14,178
DEPRECIATION	1,034,137				1,034,137	0
TOTAL OPERATING COSTS	1,778,479	0	0	0	1,778,479	193,056
OPERATING RESULT	(23,329)	0	0	0	(23,329)	58,194
NON-CURRENT INCOME:						
DEPRECIATION	1,034,137				1,034,137	0
CAPITAL GRANTS	232,431				232,431	180,640
SECTION 94 LEVIES	26,299				26,299	0
TRANSFER FROM RESERVE	310,000				310,000	0
TOTAL NON-CURRENT INCOME	1,602,867	0	0	0	1,602,867	180,640
CAPITAL EXPENDITURE:						
MAIN ROAD 141	843,952				843,952	221,728
MAIN ROAD 150	20,352				20,352	0
MAIN ROAD 361	633,367				633,367	381,331
MAIN ROAD 544	258,346				258,346	0
MAIN ROAD 622	114,537				114,537	109,512
BRIDGES	0				0	0
TOTAL CAPITAL EXPENDITURE	1,870,554	0	0	0	1,870,554	712,571
NET COST OF ACTIVITY	(291,016)	0	0	0	(291,016)	(473,737)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - URBAN LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS	55,854				55,854	13,964
STREET LIGHTING SUBSIDY	32,000				32,000	0
TOTAL OPERATING REVENUE	87,854	0	0	0	87,854	13,964
OPERATING COSTS:						
STREET LIGHTING	111,425				111,425	28,451
KYOGLE	278,985				278,985	68,780
BONALBO	39,058				39,058	4,357
WOODENBONG	33,478				33,478	7,904
MALLANGANEE	14,508				14,508	0
WIANGAREE	3,906				3,906	795
TABULAM	13,391				13,391	0
OLD BONALBO	5,580				5,580	186
OLD GREVILLIA	1,116				1,116	47
DEPRECIATION	302,210				302,210	0
TOTAL OPERATING COSTS	803,657	0	0	0	803,657	110,520
OPERATING RESULT	(715,803)	0	0	0	(715,803)	(96,556)
NON-CURRENT INCOME:						
DEPRECIATION	302,210				302,210	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	9,625				9,625	2,597
TOTAL NON-CURRENT INCOME	311,835	0	0	0	311,835	2,597
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,585,982				1,585,982	15,925
TOTAL CAPITAL EXPENDITURE	1,585,982	0	0	0	1,585,982	15,925
NET COST OF ACTIVITY	(1,989,950)	0	0	0	(1,989,950)	(109,884)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - RURAL LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS AND CONTRIBUTIONS	1,861,273		892	892	1,862,165	499,375 (1)
FLOOD DAMAGE	108,229				108,229	142,415
TOTAL OPERATING REVENUE	1,969,502	0	892	892	1,970,394	641,790
OPERATING COSTS:						
SEALED ROADS MAINTENANCE	546,967				546,967	165,322
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	464,252
FLOOD DAMAGE	108,229				108,229	0
OTHER	30,503				30,503	24,178
DEPRECIATION	2,398,443				2,398,443	0
TOTAL OPERATING COSTS	4,584,142	0	0	0	4,584,142	653,752
OPERATING RESULT	(2,614,640)	0	892	892	(2,613,748)	(11,962)
NON-CURRENT INCOME:						
GRANTS	1,481,011				1,481,011	13,636
SECTION 94 LEVIES	54,582				54,582	57,169
RESERVE TRANSFER	1,250,000				1,250,000	0
DEPRECIATION	2,398,443				2,398,443	0
TOTAL NON-CURRENT INCOME	5,184,036	0	0	0	5,184,036	70,805
CAPITAL EXPENDITURE:						
CONSTRUCTION	5,575,236				5,575,236	445,804
TOTAL CAPITAL EXPENDITURE	5,575,236	0	0	0	5,575,236	445,804
NET COST OF ACTIVITY	(3,005,840)	0	892	892	(3,004,948)	(386,961)

(1) Grant allocation determined

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - BRIDGES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GOVERNMENT GRANTS	1,514,528		(6,380)	(6,380)	1,508,148	104,217	(1)
FLOOD DAMAGE	71,949				71,949	0	
TOTAL OPERATING REVENUE	1,586,477	0	(6,380)	(6,380)	1,580,097	104,217	
OPERATING COSTS:							
MAINTENANCE	585,513				585,513	273,984	
DEPRECIATION	746,801				746,801	0	
TOTAL OPERATING COSTS	1,332,314	0	0	0	1,332,314	273,984	
OPERATING RESULT	254,163	0	(6,380)	(6,380)	247,783	(169,767)	
NON-CURRENT INCOME:							
FEDERAL TIMBER BRIDGE PROG.	2,152,484				2,152,484	(49,516)	
CONTRIBUTIONS	7,830				7,830	0	
DEPRECIATION	746,801				746,801	0	
RESERVE TRANSFER	1,200,000				1,200,000	0	
TOTAL NON-CURRENT INCOME	4,107,115	0	0	0	4,107,115	(49,516)	
CAPITAL EXPENDITURE:							
CONSTRUCTION	7,113,076				7,113,076	769,467	
TOTAL CAPITAL EXPENDITURE	7,113,076	0	0	0	7,113,076	769,467	
NET COST OF ACTIVITY	(2,751,798)	0	(6,380)	(6,380)	(2,758,178)	(988,750)	

(1) Grant allocation determined

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - EMERGENCY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
INCOME	163,600				163,600	11,563
TOTAL OPERATING REVENUE	163,600	0	0	0	163,600	11,563
OPERATING COSTS:						
RFS CONTRIBUTION	149,501				149,501	7,646
TOWN BRIGADE CONTRIBUTION	21,600				21,600	9,717
SES CONTRIBUTION	29,275				29,275	12,734
DEPRECIATION	139,772				139,772	0
TOTAL OPERATING COSTS	340,148	0	0	0	340,148	30,097
OPERATING RESULT	(176,548)	0	0	0	(176,548)	(18,534)
NON-CURRENT INCOME:						
DEPRECIATION	139,772				139,772	0
TOTAL NON-CURRENT INCOME	139,772	0	0	0	139,772	0
CAPITAL EXPENDITURE:						
BUSHFIRE SHEDS	0				0	0
SES BUILDING	190,073				190,073	0
TOTAL CAPITAL EXPENDITURE	190,073	0	0	0	190,073	0
NET COST OF ACTIVITY	(226,849)	0	0	0	(226,849)	(18,534)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - SWIMMING POOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
KYOGLE	109,631				109,631	28,616
BONALBO	11,038				11,038	0
WOODENBONG	15,297				15,297	2,254
TOTAL OPERATING REVENUE	135,966	0	0	0	135,966	30,870
OPERATING COSTS:						
KYOGLE	368,628		(24,537)	(24,537)	344,091	86,173 (1)
BONALBO	85,603				85,603	11,351
WOODENBONG	91,810				91,810	20,298
DEPRECIATION	159,314				159,314	0
TOTAL OPERATING COSTS	705,355	0	(24,537)	(24,537)	680,818	117,822
OPERATING RESULT	(569,389)	0	24,537	24,537	(544,852)	(86,952)
NON-CURRENT INCOME:						
DEPRECIATION	159,314				159,314	0
TOTAL NON-CURRENT INCOME	159,314	0	0	0	159,314	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	60,353				60,353	36,263
TOTAL CAPITAL EXPENDITURE	60,353	0	0	0	60,353	36,263
NET COST OF ACTIVITY	(470,428)	0	24,537	24,537	(445,891)	(123,215)

(1) Operational recoveries removed

KYOGLÉ COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - PARKS & GARDENS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
INCOME	0				0	6,207
TOTAL OPERATING REVENUE	0	0	0	0	0	6,207
OPERATING COSTS:						
KYOGLÉ	205,398		(18,589)	(18,589)	186,809	76,039
VILLAGES	62,195				62,195	20,808
PARKS ON CROWN RESERVES	119,056				119,056	37,006
TOWN ENTRANCES, SIGNS AND EQUIPMENT	43,713				43,713	7,224
PUBLIC TOILETS	46,134				46,134	7,989
VILLAGE MAINTENANCE AGREEMENTS	33,000				33,000	19,900
DEPRECIATION	176,477				176,477	0
TOTAL OPERATING COSTS	685,973	0	(18,589)	(18,589)	667,384	168,966
OPERATING RESULT	(685,973)	0	18,589	18,589	(667,384)	(162,759)
NON-CURRENT INCOME:						
DEPRECIATION	176,477				176,477	0
GRANTS / SUBSIDIES	13,364				13,364	0
SECTION 94 CONTRIBUTIONS	14,556				14,556	0
TOTAL NON-CURRENT INCOME	204,397	0	0	0	204,397	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	109,068				109,068	550
TOTAL CAPITAL EXPENDITURE	109,068	0	0	0	109,068	550
NET COST OF ACTIVITY	(590,644)	0	18,589	18,589	(572,055)	(163,309)

(1)

(1) Operational recoveries removed

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - COMMUNITY BUILDINGS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
HALL & SHOP RENTS	39,783		5,673	5,673	45,456	60,760	(1)
INTERNAL RENTS			406,164	406,164	406,164	0	(1)
TOTAL OPERATING REVENUE	39,783	0	411,837	411,837	451,620	60,760	
OPERATING COSTS:							
COUNCIL CHAMBERS	96,901		14,349	14,349	111,250	36,889	(1)
KMI	85,533				85,533	40,798	
OTHER COMMUNITY BUILDINGS	89,108		71,250	71,250	160,358	48,827	(1)
PUBLIC HALLS	15,490		(15,490)	(15,490)	0	0	(2)
BUILDINGS ON CROWN RESERVES	16,201				16,201	48,353	
DEPRECIATION	213,748				213,748	0	
TOTAL OPERATING COSTS	516,981	0	70,109	70,109	587,090	174,867	
OPERATING RESULT	(477,198)	0	341,728	341,728	(135,470)	(114,107)	
NON-CURRENT INCOME:							
DEPRECIATION	213,748				213,748	0	
SECTION 94 INCOME	888				888	280	
GRANTS	432,575				432,575	94,705	
TOTAL NON-CURRENT INCOME	647,211	0	0	0	647,211	94,985	
CAPITAL EXPENDITURE:							
CONSTRUCTION	804,880		82,348	82,348	887,228	14,625	(1)
TOTAL CAPITAL EXPENDITURE	804,880	0	82,348	82,348	887,228	14,625	
NET COST OF ACTIVITY	(634,867)	0	259,380	259,380	(375,487)	(33,747)	

(1) To align with restructure

(2) Operational recoveries removed

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - PUBLIC CEMETERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: CEMETERY FEES	94,083				94,083	35,767
TOTAL OPERATING REVENUE	94,083	0	0	0	94,083	35,767
OPERATING COSTS:						
KYOGLE CEMETERY	83,041		(9,294)	(9,294)	73,747	15,075 (1)
KYOGLE LAWN CEMETERY	52,983				52,983	14,239
OTHER CEMETERIES	17,468				17,468	6,001
CEMETERIES ON CROWN RES	1,080				1,080	0
DEPRECIATION	7,835				7,835	0
TOTAL OPERATING COSTS	162,407	0	(9,294)	(9,294)	153,113	35,315
OPERATING RESULT	(68,324)	0	9,294	9,294	(59,030)	452
NON-CURRENT INCOME: DEPRECIATION	7,835				7,835	0
TOTAL NON-CURRENT INCOME	7,835	0	0	0	7,835	0
CAPITAL EXPENDITURE: CEMETERY IMPROVEMENTS	10,102				10,102	0
TOTAL CAPITAL EXPENDITURE	10,102	0	0	0	10,102	0
NET COST OF ACTIVITY	(70,591)	0	9,294	9,294	(61,297)	452

(1) Operational recoveries removed

**KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW**

ASSETS AND INFRASTRUCTURE SERVICES - STORMWATER MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	162,225				162,225	163,525
TOTAL OPERATING REVENUE	162,225	0	0	0	162,225	163,525
OPERATING COSTS: MAINTENANCE	41,217				41,217	16,174
DEPRECIATION	75,657				75,657	0
TOTAL OPERATING COSTS	116,874	0	0	0	116,874	16,174
OPERATING RESULT	45,351	0	0	0	45,351	147,351
NON-CURRENT INCOME: DEPRECIATION	75,657				75,657	0
DEVELOPER CONTRIBUTIONS	3,523				3,523	0
GRANTS / SUBSIDIES	40,000				40,000	(191,043)
TOTAL NON-CURRENT INCOME	119,180	0	0	0	119,180	(191,043)
CAPITAL EXPENDITURE: STORMWATER WORKS	120,083				120,083	2,016
FLOOD MITIGATION	50,000				50,000	0
TOTAL CAPITAL EXPENDITURE	170,083	0	0	0	170,083	2,016
NET COST OF ACTIVITY	(5,552)	0	0	0	(5,552)	(45,708)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PRIVATE WORKS	53,288				53,288	62,646
SUNDRY INCOME	7,626				7,626	3,312
TOTAL OPERATING REVENUE	60,914	0	0	0	60,914	65,958
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,000				25,000	11,250
EMPLOYMENT	977,935		228,072	228,072	1,206,007	283,031 (1)
PRIVATE WORKS	48,370				48,370	65,796
RECOVERIES	(564,678)		(574,585)	(574,585)	(1,139,263)	0 (2)
TOTAL OPERATING COSTS	486,627	0	(346,513)	(346,513)	140,114	360,077
OPERATING RESULT	(425,713)	0	346,513	346,513	(79,200)	(294,119)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(425,713)	0	346,513	346,513	(79,200)	(294,119)

(1) To align with restructure

(2) Project management recoveries reassessed

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

STATE HIGHWAYS (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
WORKS ORDERS	2,000,000				2,000,000	(302,903)
MAINTENANCE	927,000				927,000	213,680
TOTAL OPERATING REVENUE	2,927,000	0	0	0	2,927,000	(89,223)
OPERATING COSTS:						
MAINTENANCE MR 83	528,239				528,239	144,842
MAINTENANCE SH 16	283,889				283,889	45,220
ADMINISTRATION	132,633		(132,633)	(132,633)	0	0 (1)
WORKS ORDERS	1,670,531				1,670,531	390,469
TOTAL OPERATING COSTS	2,615,292	0	(132,633)	(132,633)	2,482,659	580,531
OPERATING RESULT	311,708	0	132,633	132,633	444,341	(669,754)
NON-CURRENT INCOME:						
MOVEMENT IN RECEIVABLES						1,839,001
TOTAL NON-CURRENT INCOME	0	0	0	0	0	1,839,001
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	310,000				310,000	0
TOTAL CAPITAL EXPENDITURE	310,000	0	0	0	310,000	0
NET COST OF ACTIVITY	1,708	0	132,633	132,633	134,341	1,169,247

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

QUARRIES (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
QUARRY SALES	362,786				362,786	60,916
TOTAL OPERATING REVENUE	362,786	0	0	0	362,786	60,916
OPERATING COSTS:						
QUARRY WORKING EXPENSES	303,573				303,573	3,071
DEPRECIATION	26,657				26,657	0
TOTAL OPERATING COSTS	330,230	0	0	0	330,230	3,071
OPERATING RESULT	32,556	0	0	0	32,556	57,845
NON-CURRENT INCOME:						
DEPRECIATION	26,657				26,657	0
TOTAL NON-CURRENT INCOME	26,657	0	0	0	26,657	0
CAPITAL EXPENDITURE:						
QUARRY REHABILITATION	55,009				55,009	0
RESERVE TRANSFERS	50,000				50,000	0
MOVEMENT IN INVENTORIES						72,855
TOTAL CAPITAL EXPENDITURE	105,009	0	0	0	105,009	72,855
NET COST OF ACTIVITY	(45,796)	0	0	0	(45,796)	(15,010)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANT OPERATIONS (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PLANT INCOME	4,478,436				4,478,436	1,418,632
PLANT SALES	365,500				365,500	4,119
COST OF SOLD PLANT	(274,125)				(274,125)	0
OTHER	65,598				65,598	18,470
TOTAL OPERATING REVENUE	4,635,409	0	0	0	4,635,409	1,441,221
OPERATING COSTS:						
PLANT MAINTENANCE	1,396,533				1,396,533	490,433
DEPRECIATION	1,113,304				1,113,304	0
DEPOTS	156,282				156,282	51,377
STORES	0		(21,477)	(21,477)	(21,477)	(8,620) (1)
TOTAL OPERATING COSTS	2,666,119	0	(21,477)	(21,477)	2,644,642	533,190
OPERATING RESULT	1,969,290	0	21,477	21,477	1,990,767	908,031
NON-CURRENT INCOME:						
DEPRECIATION	1,113,304				1,113,304	0
COST OF SOLD PLANT	274,125				274,125	0
TOTAL NON-CURRENT INCOME	1,387,429	0	0	0	1,387,429	0
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,275,500				1,275,500	280,519
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	0
DEPOT IMPROVEMENTS	85,766				85,766	2,150
MOVEMENT IN RECEIVABLES						(9,754)
TOTAL CAPITAL EXPENDITURE	3,761,266	0	0	0	3,761,266	272,915
NET COST OF ACTIVITY	(404,547)	0	21,477	21,477	(383,070)	635,116

(1) To align with restructure

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

WATER FUND (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
RATES & USER CHARGES	1,455,594				1,455,594	511,836
TOTAL OPERATING REVENUE	1,455,594	0	0	0	1,455,594	511,836
OPERATING COSTS:						
MANAGEMENT	387,180				387,180	23,299
MAINS	152,003				152,003	44,258
RESERVOIRS	29,037				29,037	15,601
RAW WATER	218,600				218,600	54,792
TREATMENT	450,444				450,444	114,281
DEPRECIATION	208,928				208,928	0
TOTAL OPERATING COSTS	1,446,192	0	0	0	1,446,192	252,231
OPERATING RESULT	9,402	0	0	0	9,402	259,605
NON-CURRENT INCOME:						
GRANTS	2,242,729				2,242,729	301,428
DEVELOPER CONTRIBUTIONS	4,092				4,092	0
DEPRECIATION	208,928				208,928	0
SALE OF HOUSE	225,000				225,000	0
TOTAL NON-CURRENT INCOME	2,680,749	0	0	0	2,680,749	301,428
CAPITAL EXPENDITURE:						
CONSTRUCTION	4,377,711				4,377,711	390,445
LOAN REPAYMENTS	187,660				187,660	0
MOVEMENT IN LIABILITIES						219,275
TOTAL CAPITAL EXPENDITURE	4,565,371	0	0	0	4,565,371	609,720
NET COST OF ACTIVITY	(1,875,220)	0	0	0	(1,875,220)	(48,687)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

SEWERAGE FUND (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
RATES & USER CHARGES	1,295,777				1,295,777	589,325
TOTAL OPERATING REVENUE	1,295,777	0	0	0	1,295,777	589,325
OPERATING COSTS:						
OPERATIONS	351,052				351,052	26,110
MAINS	79,223				79,223	30,499
PUMPING STATIONS	142,485				142,485	62,797
TREATMENT	450,640				450,640	128,843
DEPRECIATION	216,971				216,971	0
TOTAL OPERATING COSTS	1,240,371	0	0	0	1,240,371	248,249
OPERATING RESULT	55,406	0	0	0	55,406	341,076
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	1,098				1,098	0
DEPRECIATION	216,971				216,971	0
TOTAL NON-CURRENT INCOME	218,069	0	0	0	218,069	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	647,590				647,590	61,958
LOAN REPAYMENTS	17,539				17,539	0
MOVEMENT IN RECEIVABLES						225,916
TOTAL CAPITAL EXPENDITURE	665,129	0	0	0	665,129	287,874
NET COST OF ACTIVITY	(391,654)	0	0	0	(391,654)	53,202

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

DOMESTIC WASTE MANAGEMENT FUND (PLANNING AND ENVIRONMENTAL SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GARBAGE & SANITARY CHARGES	898,806				898,806	873,254
TOTAL OPERATING REVENUE	898,806	0	0	0	898,806	873,254
OPERATING COSTS:						
CONTRACTORS	305,870				305,870	87,560
ADMINISTRATION	111,145				111,145	0
CONTRIBUTION TO OWM	694,447				694,447	0
TOTAL OPERATING COSTS	1,111,462	0	0	0	1,111,462	87,560
OPERATING RESULT	(212,656)	0	0	0	(212,656)	785,694
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0					583,182
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	583,182
NET COST OF ACTIVITY	(212,656)	0	0	0	(212,656)	202,512

Statement by 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 Kyogle Council for the quarter ended 30/09/2016 indicates that Council's projected financial position at 30/06/2017 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Glenn Rose



2/11/2016

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2017

Consolidated Income Statement

	ORIGINAL Budget 2016/17 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected year end result (000's)</i>	<i>Actual YTD (000's)</i>
Income						
Rates and Annual Charges	8,863		8,863		8,863	8,025
User Charges and Fees	5,278		5,278	1	5,279	713
Interest and Investment Revenue	406		406		406	125
Grants and Contributions - Operating	8,253	87	8,340	66	8,406	1,707
Grants and Contributions - Capital	3,973	2,777	6,750		6,750	410
Other Revenues	10		10		10	15
Net gain from the disposal of assets	91	225	316		316	4
Total Income	26,874	3,089	29,963	67	30,030	10,999
Expenses						
Employee Benefits and on-costs	7,671		7,671	98	7,769	2,546
Borrowing Costs	463		463		463	
Materials & Contracts	4,219	254	4,473	(709)	3,764	996
Depreciation and Amortisation	7,005		7,005		7,005	
Other Expenses	2,140	37	2,177	(19)	2,158	1,077
Net Loss from Disposal of Assets	0		0		0	0
Total Expenses	21,498	291	21,789	(630)	21,159	4,619
Net Operating Result from continuing operations	5,376	2,798	8,174	697	8,871	6,380
Net Operating Result before capital items	1,403	21	1,424	697	2,121	5,970

Notes :

ORIGINAL Budget + / - approved budget changes in previous quarters = REVISED Budget

REVISED Budget + / - recommended changes this quarter = PROJECTED year end result

Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2016

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2016 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2017

Capital Budget - Consolidated

	ORIGINAL Budget 2016/17 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected year end result (000's)</i>	<i>Actual YTD (000's)</i>
<u>Capital Funding</u>						
Rates and other untied funding	5,388	3,493	8,881		8,881	2,452
Capital Grants & Contributions	3,973	2,777	6,750	-	6,750	410
Loans	10,000		10,000		10,000	0
Income from sale of assets	91	225	316	-	316	4
Other Capital Funding Sources	0		0		0	-
Total Capital Funding	19,452	6,495	25,947	-	25,947	2,866
<u>Capital Expenditure</u>						
Acquisitions						
Plant and Equipment	1,276		1,276		1,276	281
Land and Buildings	1,302	219	1,521		1,521	51
Roads, Bridges and Footpaths	9,265	2,321	11,586		11,586	2,027
Other	1,208		1,208		1,208	26
Stormwater Drainage	170	14	184		184	2
Water	4,885	3,733	8,618		8,618	417
Sewer	248	208	456		456	62
Total Acquisitions	18,354	6,495	24,849	-	24,849	2,866
Loan Repayments	1,098		1,098		1,098	0
Total Capital Expenditure	19,452	6,495	25,947	-	25,947	2,866

Notes :

ORIGINAL Budget + / - approved budget changes in previous quarters = REVISED Budget

REVISED Budget + / - recommended changes this quarter = PROJECTED year end result

Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2016

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2016 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2017

Cash & Investments

	ORIGINAL Budget 2016/17 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected</i> year end result (000's)	<i>Actual</i> YTD (000's)
<u>Externally Restricted</u>						
RMS Contributions	314		314		314	314
Developer Contributions	232		232		232	232
Other	189		189		189	223
Water Fund	1,948	(1,265)	683		683	2,582
Sewer Fund	800	(208)	592		592	1027
Domestic Waste Management	(262)		(262)		(262)	149
Total Externally Restricted	3,221	(1,473)	1,748	-	1,748	4,527
<u>Internally Restricted</u>						
Employee Leave Entitlements	1,067		1,067		1,067	1,067
Buildings	150		150		150	150
Carry-over Works	2,058	(2,058)	0		0	0
Information Technology	100		100		100	100
Roads & Bridges	1,000		1,000		1,000	1,000
Emergency Works	500		500		500	500
Stormwater Management	200		200		200	200
Commercial Waste	1,224		1,224		1,224	1224
Transport	604		604	133	737	1,766
Quarries	321	(44)	277		277	307
Plant Replacement	1,613		1,613	21	1,634	2,711
Total Internally Restricted	8,837	(2,102)	6,735	154	6,889	9,025
Total Restricted	12,058	(3,575)	8,483	154	8,637	13,552
Unrestricted	12,986	(125)	12,861	543	13,404	9,095
Total Cash & Investments	25,044	(3,700)	21,344	697	22,041	22,647

Notes :

ORIGINAL Budget + / - approved budget changes in previous quarters = REVISED Budget

REVISED Budget + / - recommended changes this quarter = PROJECTED year end result

Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2016

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2016 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 30 June 2017

Financial Indicators

Actual Result 2015/16	Ratio	Result YTD 2016/17	Forecast result ORIGINAL Budget 2016/17	Forecast result REVISED Budget 2016/17	Forecast result PROJECTED Budget 2016/17
	Unrestricted current ratio				
8.93	<i>Current assets less all external restrictions</i> <u><i>Current liabilities less specific purpose liabilities</i></u>	7.03	8.47	7.61	7.88
1.88%	Debt service ratio <i>Debt service cost</i> <u><i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i></u>	0.00%	6.82%	6.72%	6.71%
27.78%	Rates & annual charges coverage ratio <i>Rates & annual charges revenues</i> <u><i>Income from continuing operations</i></u>	72.96%	32.98%	29.58%	29.51%
7.51%	Rates & annual charges outstanding percentage <i>Rates & annual charges outstanding</i> <u><i>Rates & annual charges collectible</i></u>	61.50%	6.96%	6.96%	6.96%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2016

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2016 and should be read in conjunction with other documents in the QBRS.