

KYOGLE COUNCIL



QUARTERLY BUDGET REVIEW
FOR THE PERIOD JANUARY 1, 2016
TO MARCH 31, 2016

Presented to Council May 9, 2016.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2016

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review	March Quarter Review
<u>General</u>					
Opening Balance - Restricted	3,540,785	8,765,376	8,765,376	8,765,376	8,765,376
Opening Balance - Unrestricted	0	0	0	0	0
	<hr/> 3,540,785	<hr/> 8,765,376	<hr/> 8,765,376	<hr/> 8,765,376	<hr/> 8,765,376
Movement - Restricted	14,080,825	10,700,111	10,709,290	10,709,290	3,935,320
Movement - Unrestricted	0	0	0	0	0
	<hr/> 14,080,825	<hr/> 10,700,111	<hr/> 10,709,290	<hr/> 10,709,290	<hr/> 3,935,320
Closing Balance - Restricted	17,621,610	19,465,487	19,474,666	19,474,666	12,700,696
Closing Balance - Unrestricted	0	0	0	0	0
	<hr/> 17,621,610	<hr/> 19,465,487	<hr/> 19,474,666	<hr/> 19,474,666	<hr/> 12,700,696
<u>State Highways</u>					
Opening Balance - Restricted	811,649	967,045	967,045	967,045	967,045
Movement - Restricted	(558,609)	(558,609)	(558,609)	(558,609)	(558,609)
Closing Balance - Restricted	<hr/> 253,040	<hr/> 408,436	<hr/> 408,436	<hr/> 408,436	<hr/> 408,436
<u>Quarries</u>					
Opening Balance - Restricted	850,210	1,121,071	1,121,071	1,121,071	1,121,071
Movement - Restricted	(747,785)	(959,291)	(959,291)	(959,291)	(960,610)
Closing Balance - Restricted	<hr/> 102,425	<hr/> 161,780	<hr/> 161,780	<hr/> 161,780	<hr/> 160,461
<u>Plant</u>					
Opening Balance - Restricted	6,075,726	6,993,032	6,993,032	6,993,032	6,993,032
Movement - Restricted	(5,554,993)	(5,554,427)	(5,554,427)	(5,554,427)	(5,600,427)
Closing Balance - Restricted	<hr/> 520,733	<hr/> 1,438,605	<hr/> 1,438,605	<hr/> 1,438,605	<hr/> 1,392,605
<u>Total General Fund</u>					
Opening Balance - Restricted	11,278,370	17,846,525	17,846,525	17,846,525	17,846,525
Opening Balance - Unrestricted	0	0	0	0	0
	<hr/> 11,278,370	<hr/> 17,846,525	<hr/> 17,846,525	<hr/> 17,846,525	<hr/> 17,846,525
Movement - Restricted	7,219,438	3,627,784	3,636,963	3,636,963	(3,184,326)
Movement - Unrestricted	0	0	0	0	0
	<hr/> 7,219,438	<hr/> 3,627,784	<hr/> 3,636,963	<hr/> 3,636,963	<hr/> (3,184,326)
Closing Balance - Restricted	18,497,808	21,474,309	21,483,488	21,483,488	14,662,199
Closing Balance - Unrestricted	0	0	0	0	0
	<hr/> 18,497,808	<hr/> 21,474,309	<hr/> 21,483,488	<hr/> 21,483,488	<hr/> 14,662,199
<u>Water Fund</u>					
Opening Balance	1,476,902	2,477,311	2,477,311	2,477,311	2,477,311
Movement	655,944	(199,004)	(249,004)	(249,004)	(249,004)
Closing Balance	<hr/> 2,132,846	<hr/> 2,278,307	<hr/> 2,228,307	<hr/> 2,228,307	<hr/> 2,228,307
<u>Sewer Fund</u>					
Opening Balance	675,413	584,190	584,190	584,190	584,190
Movement	186,343	186,343	186,343	186,343	186,343
Closing Balance	<hr/> 861,756	<hr/> 770,533	<hr/> 770,533	<hr/> 770,533	<hr/> 770,533
<u>Domestic Waste Fund</u>					
Opening Balance	58,503	49,802	49,802	49,802	49,802
Movement	(69,258)	(69,258)	(69,258)	(69,258)	(69,258)
Closing Balance	<hr/> (10,755)	<hr/> (19,456)	<hr/> (19,456)	<hr/> (19,456)	<hr/> (19,456)

STATEMENT OF SIGNIFICANT VARIANCES

MARCH QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Administration - Computer Equipment		(83,194)
Finance - Loan Interest		(304,229)
Finance - Loan Income	(10,000,000)	
Finance - Loan Repayments		(752,215)
Pre Schools - Improvements		(15,000)
Community Buildings - Construction		(255,195)
Town Planning - Revenue	18,171	
Environmental Health - Revenue	15,719	
Regulatory Control - Revenue	(26,765)	
Commercial Waste Management - Revenue	(28,110)	
Commercial Waste Management - Waste Depots Expenses		(19,462)
Commercial Waste Management - Improvements		(475,000)
Regional Roads - Flood Damage Grant	4,670	
Regional Roads - Flood Damage Works		3,620
Regional Roads - Capital Grants	(132,911)	
Regional Roads - Construction		82,696
Urban Local Roads - Construction		(43,382)
Rural Local Roads - Flood Damage Grant	250,000	
Rural Local Roads - Flood Damage Works		248,750
Rural Local Roads - Capital Grants	(915,000)	
Rural Local Roads - Construction		(1,571,292)
Bridges - Maintenance		130,000
Bridges - Capital Grants	(943,328)	
Bridges - Construction		(2,223,022)
Public Cemeteries - Improvements		(5,000)
Stormwater Management - Revenue	68,386	
Stormwater Management - Capital Grants	116,447	
Stormwater Management - Construction		239,203
Quarries - Revenue	95,367	
Quarries - Expenses		96,686
Plant Operations - Sales	49,000	
Plant Operations - Purchases		95,000
Water Fund - Other Income	154,919	
Water Fund - Construction		154,919
Totals	(11,273,435)	(4,696,117)
	Net Adjustment	(6,577,318)

KYOGLE COUNCIL
MARCH 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
ECONOMIC DEVELOPMENT	(137,893)	0	0	0	(137,893)	(73,165)
GOVERNANCE	(428,871)	(20,000)	0	(20,000)	(448,871)	(259,447)
ADMINISTRATION	(1,410,260)	14,491	83,194	97,685	(1,312,575)	(877,609)
PERSONNEL	(781,284)	0	0	0	(781,284)	(285,382)
FINANCE	17,083,616	32,279	(8,943,556)	(8,911,277)	8,172,339	7,843,437
ART GALLERIES	(95,941)	0	0	0	(95,941)	(67,421)
COMMUNITY SERVICES	(112,347)	0	0	0	(112,347)	(65,151)
PRE SCHOOLS	(39,655)	0	15,000	15,000	(24,655)	(19,936)
PUBLIC LIBRARIES	(565,876)	0	0	0	(565,876)	(504,476)
CROWN RESERVES	(8,342)	0	0	0	(8,342)	(5,156)
COMMUNITY BUILDINGS	(569,748)	0	255,195	255,195	(314,553)	(215,329)
TOWN PLANNING	(155,661)	0	18,171	18,171	(137,490)	(61,203)
ENVIRONMENTAL HEALTH	(290,734)	0	15,719	15,719	(275,015)	(93,734)
BUILDING CONTROL	(32,614)	0	0	0	(32,614)	(17,066)
ANIMAL CONTROL	(103,191)	0	(26,765)	(26,765)	(129,956)	(91,461)
COMMERCIAL WASTE MGMT	(503,632)	0	466,352	466,352	(37,280)	163,350
REGIONAL ROADS	194,399	(6,309)	(214,557)	(220,866)	(26,467)	(762,071)
URBAN LOCAL ROADS	(1,264,196)	0	43,382	43,382	(1,220,814)	(472,798)
RURAL LOCAL ROADS	1,548,245	(10,847)	657,542	646,695	2,194,940	1,809,048
BRIDGES	1,393,236	(244,406)	1,149,694	905,288	2,298,524	1,794,481
EMERGENCY SERVICES	(223,888)	0	0	0	(223,888)	(41,371)
INFRASTRUCTURE WORKS ADMIN	(363,739)	0	0	0	(363,739)	(293,704)
SWIMMING POOLS	(517,550)	0	0	0	(517,550)	(421,369)
PARKS & GARDENS	(469,409)	0	0	0	(469,409)	(345,298)
PUBLIC CEMETERIES	(65,167)	0	5,000	5,000	(60,167)	(38,310)
STORMWATER MANAGEMENT	(1,314,842)	0	(54,370)	(54,370)	(1,369,212)	(1,270,360)
URBAN & ASSETS ADMIN	(64,545)	0	0	0	(64,545)	(43,615)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(1,910,640)
	10,700,111	(234,792)	(6,529,999)	(6,764,791)	3,935,320	3,374,244

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

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	7,938				7,938	5,867
TOTAL OPERATING REVENUE	7,938	0	0	0	7,938	5,867
OPERATING COSTS:						
ECONOMIC DEVELOPMENT	10,000				10,000	159
EMPLOYMENT COSTS	82,509				82,509	58,709
TOURISM EXPENDITURE	53,322				53,322	20,164
TOTAL OPERATING COSTS	145,831	0	0	0	145,831	79,032
OPERATING RESULT	(137,893)	0	0	0	(137,893)	(73,165)
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	(137,893)	0	0	0	(137,893)	(73,165)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

GOVERNANCE

	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:						
EMPLOYMENT	238,254				238,254	125,706
COUNCILLOR SERVICES	162,243				162,243	122,288
COUNCILLOR PROF DEVELOPMT	19,575				19,575	2,318
ELECTION	0				0	0
LEGALS	15,000				15,000	10,278
ADVERTISING, NOROC, LGSA	60,095				60,095	41,128
CONSULTANTS	0	20,000		20,000	20,000	7,450
RECOVERIES	(66,296)				(66,296)	(49,721)
TOTAL OPERATING COSTS	428,871	20,000	0	20,000	448,871	259,447
OPERATING RESULT	(428,871)	(20,000)	0	(20,000)	(448,871)	(259,447)
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	(428,871)	(20,000)	0	(20,000)	(448,871)	(259,447)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - ADMINISTRATION

	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:						
EMPLOYMENT	924,692				924,692	726,889
OFFICE EXPENSES	402,973	(14,491)		(14,491)	388,482	203,203
DONATIONS	108,533				108,533	45,172
OTHER	37,239				37,239	12,123
DEPRECIATION	134,932				134,932	0
RECOVERIES	(146,371)				(146,371)	(109,778)
TOTAL OPERATING COSTS	1,461,998	(14,491)	0	(14,491)	1,447,507	877,609
OPERATING RESULT	(1,461,998)	14,491	0	14,491	(1,447,507)	(877,609)
NON-CURRENT INCOME:						
DEPRECIATION	134,932				134,932	0
TOTAL NON-CURRENT INCOME	134,932	0	0	0	134,932	0
CAPITAL EXPENDITURE:						
OFFICE EQUIPMENT & FURNITURE	83,194		(83,194)	(83,194)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	83,194	0	(83,194)	(83,194)	0	0
NET COST OF ACTIVITY	(1,410,260)	14,491	83,194	97,685	(1,312,575)	(877,609)

(1) Works deferred to 2017

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - PERSONNEL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS & SUBSIDIES	66,506				66,506	41,217
TOTAL OPERATING REVENUE	66,506	0	0	0	66,506	41,217
OPERATING COSTS:						
EMPLOYMENT	449,990				449,990	(67,688)
INSURANCE & RISK MANAGEMENT	352,897				352,897	323,078
OTHER	106,418				106,418	97,309
TOOLS, CLOTHING & SIGNAGE	63,225				63,225	67,455
RECOVERIES	(124,740)				(124,740)	(93,555)
TOTAL OPERATING COSTS	847,790	0	0	0	847,790	326,599
OPERATING RESULT	(781,284)	0	0	0	(781,284)	(285,382)
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	(781,284)	0	0	0	(781,284)	(285,382)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - FINANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GENERAL RATES INCOME	5,673,968				5,673,968	5,649,162
INTEREST & SUNDRY INCOME	427,430				427,430	355,138
REVENUE SHARING GRANT	2,327,029	32,279		32,279	2,359,308	2,060,144
STORES	130,632				130,632	103,440
TOTAL OPERATING REVENUE	8,559,059	32,279	0	32,279	8,591,338	8,167,884
OPERATING COSTS:						
FINANCE	234,207				234,207	176,076
STORES	108,265				108,265	96,210
VALUATION AND AUDITOR FEES	91,168				91,168	67,476
OTHER	22,744				22,744	12,723
INTEREST	304,229		(304,229)	(304,229)	0	0 (1)
RECOVERIES	(37,385)				(37,385)	(28,038)
TOTAL OPERATING COSTS	723,228	0	(304,229)	(304,229)	418,999	324,447
OPERATING RESULT	7,835,831	32,279	304,229	336,508	8,172,339	7,843,437
NON-CURRENT INCOME:						
LOAN INCOME	10,000,000		(10,000,000)	(10,000,000)	0	0 (1)
TOTAL NON-CURRENT INCOME	10,000,000	0	(10,000,000)	(10,000,000)	0	0
CAPITAL EXPENDITURE:						
LOAN REPAYMENTS	752,215		(752,215)	(752,215)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	752,215	0	(752,215)	(752,215)	0	0
NET COST OF ACTIVITY	17,083,616	32,279	(8,943,556)	(8,911,277)	8,172,339	7,843,437

(1) Borrowings deferred to 2017

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY 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	3,284				3,284	4,092
TOTAL OPERATING REVENUE	3,284	0	0	0	3,284	4,092
OPERATING COSTS:						
EMPLOYMENT COSTS	44,409				44,409	36,200
OTHER COSTS	54,816				54,816	35,313
TOTAL OPERATING COSTS	99,225	0	0	0	99,225	71,513
OPERATING RESULT	(95,941)	0	0	0	(95,941)	(67,421)
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	(95,941)	0	0	0	(95,941)	(67,421)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY 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	2,230	18,657		18,657	20,887	18,614
TOTAL OPERATING REVENUE	2,230	18,657	0	18,657	20,887	18,614
OPERATING COSTS:						
EMPLOYMENT COSTS	60,764				60,764	50,053
AGED CARE	43,854				43,854	26,241
OTHER	9,959	18,657		18,657	28,616	7,471
TOTAL OPERATING COSTS	114,577	18,657	0	18,657	133,234	83,765
OPERATING RESULT	(112,347)	0	0	0	(112,347)	(65,151)
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	(112,347)	0	0	0	(112,347)	(65,151)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY 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:						
PRESCHOOLS	24,655				24,655	19,936
DEPRECIATION	32,406				32,406	0
TOTAL OPERATING COSTS	57,061	0	0	0	57,061	19,936
OPERATING RESULT	(57,061)	0	0	0	(57,061)	(19,936)
NON-CURRENT INCOME:						
DEPRECIATION	32,406				32,406	0
TOTAL NON-CURRENT INCOME	32,406	0	0	0	32,406	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	15,000		(15,000)	(15,000)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	15,000	0	(15,000)	(15,000)	0	0
NET COST OF ACTIVITY	(39,655)	0	15,000	15,000	(24,655)	(19,936)

(1) Funds not required, no project identified

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY 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	43,520				43,520	40,062
TOTAL OPERATING REVENUE	43,520	0	0	0	43,520	40,062
OPERATING COSTS: CONTRIBUTION TO REGIONAL LIBRARY	518,000				518,000	512,695
KYOGLE LIBRARY EXPENSES	44,396				44,396	31,843
DEPRECIATION	14,279				14,279	0
TOTAL OPERATING COSTS	576,675	0	0	0	576,675	544,538
OPERATING RESULT	(533,155)	0	0	0	(533,155)	(504,476)
NON-CURRENT INCOME: DEPRECIATION	14,279				14,279	0
TOTAL NON-CURRENT INCOME	14,279	0	0	0	14,279	0
CAPITAL EXPENDITURE: BUILDING IMPROVEMENTS	47,000				47,000	0
TOTAL CAPITAL EXPENDITURE	47,000	0	0	0	47,000	0
NET COST OF ACTIVITY	(565,876)	0	0	0	(565,876)	(504,476)

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - CROWN RESERVES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: HALL RENTS	546				546	0
TOTAL OPERATING REVENUE	546	0	0	0	546	0
OPERATING COSTS: CROWN RESERVES	8,888				8,888	5,156
TOTAL OPERATING COSTS	8,888	0	0	0	8,888	5,156
OPERATING RESULT	(8,342)	0	0	0	(8,342)	(5,156)
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	(8,342)	0	0	0	(8,342)	(5,156)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY 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	38,624				38,624	31,749
TOTAL OPERATING REVENUE	38,624	0	0	0	38,624	31,749
OPERATING COSTS:						
COUNCIL CHAMBERS	109,367				109,367	68,041
KMI	83,769				83,769	69,632
OTHER COMMUNITY BUILDINGS	40,257				40,257	42,043
PUBLIC HALLS	15,261				15,261	11,446
BUILDINGS ON CROWN RESERVES	15,853				15,853	14,797
DEPRECIATION	162,565				162,565	0
TOTAL OPERATING COSTS	427,072	0	0	0	427,072	205,959
OPERATING RESULT	(388,448)	0	0	0	(388,448)	(174,210)
NON-CURRENT INCOME:						
DEPRECIATION	162,565				162,565	0
SECTION 94 INCOME	865				865	505
CONTRIBUTIONS		15,484		15,484	15,484	15,484
TOTAL NON-CURRENT INCOME	163,430	15,484	0	15,484	178,914	15,989
CAPITAL EXPENDITURE:						
CONSTRUCTION	344,730	15,484	(255,195)	(239,711)	105,019	57,108 (1)
TOTAL CAPITAL EXPENDITURE	344,730	15,484	(255,195)	(239,711)	105,019	57,108
NET COST OF ACTIVITY	(569,748)	0	255,195	255,195	(314,553)	(215,329)

(1) Works deferred to 2017

KYOGLE COUNCIL
MARCH 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	101,829		18,171	18,171	120,000	122,066	(1)
TOTAL OPERATING REVENUE	101,829	0	18,171	18,171	120,000	122,066	
OPERATING COSTS:							
EMPLOYMENT	208,443				208,443	153,127	
LEGALS & CONSULTANTS	18,000				18,000	5,514	
OTHER	31,047				31,047	24,628	
TOTAL OPERATING COSTS	257,490	0	0	0	257,490	183,269	
OPERATING RESULT	(155,661)	0	18,171	18,171	(137,490)	(61,203)	
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	(155,661)	0	18,171	18,171	(137,490)	(61,203)	

(1) Level of activity higher than anticipated

KYOGLE COUNCIL
MARCH 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	135,649		15,719	15,719	151,368	144,319 (1)
TOTAL OPERATING REVENUE	135,649	0	15,719	15,719	151,368	144,319
OPERATING COSTS:						
EMPLOYMENT	283,516				283,516	138,980
NOXIOUS PLANTS	123,351				123,351	85,275
DEPRECIATION	2,745				2,745	0
ON SITE WASTE MANAGEMENT	101,097				101,097	75,897
SUNDRIES	10,738				10,738	7,140
RECOVERIES	(92,319)				(92,319)	(69,239)
TOTAL OPERATING COSTS	429,128	0	0	0	429,128	238,053
OPERATING RESULT	(293,479)	0	15,719	15,719	(277,760)	(93,734)
NON-CURRENT INCOME:						
DEPRECIATION	2,745				2,745	0
TOTAL NON-CURRENT INCOME	2,745	0	0	0	2,745	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(290,734)	0	15,719	15,719	(275,015)	(93,734)

(1) Level of activity higher than anticipated

KYOGLE COUNCIL
MARCH 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	47,062				47,062	41,620
TOTAL OPERATING REVENUE	47,062	0	0	0	47,062	41,620
OPERATING COSTS: BUILDING INSPECTIONS	79,676				79,676	58,686
TOTAL OPERATING COSTS	79,676	0	0	0	79,676	58,686
OPERATING RESULT	(32,614)	0	0	0	(32,614)	(17,066)
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	(32,614)	0	0	0	(32,614)	(17,066)

KYOGLE COUNCIL
MARCH 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	41,765		(26,765)	(26,765)	15,000	8,417 (1)
TOTAL OPERATING REVENUE	41,765	0	(26,765)	(26,765)	15,000	8,417
OPERATING COSTS: REGULATORY EXPENDITURE	129,956				129,956	84,929
DEPRECIATION	1,758				1,758	0
TOTAL OPERATING COSTS	131,714	0	0	0	131,714	84,929
OPERATING RESULT	(89,949)	0	(26,765)	(26,765)	(116,714)	(76,512)
NON-CURRENT INCOME: DEPRECIATION	1,758				1,758	0
TOTAL NON-CURRENT INCOME	1,758	0	0	0	1,758	0
CAPITAL EXPENDITURE: CONSTRUCTION	15,000				15,000	14,949
TOTAL CAPITAL EXPENDITURE	15,000	0	0	0	15,000	14,949
NET COST OF ACTIVITY	(103,191)	0	(26,765)	(26,765)	(129,956)	(91,461)

(1) Pool inspections delayed due to State Government uncertainty regarding new legislative requirements

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

PLANNING AND ENVIRONMENTAL SERVICES - COMMERCIAL 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	622,717		(30,000)	(30,000)	592,717	468,056	(1)
GRANTS	65,701		1,890	1,890	67,591	67,591	
TOTAL OPERATING REVENUE	688,418	0	(28,110)	(28,110)	660,308	535,647	
OPERATING COSTS:							
COLLECTION & WASTE DEPOTS	1,134,314		(19,462)	(19,462)	1,114,852	781,240	(2)
DEPRECIATION	59,810				59,810	0	
RECOVERIES FROM DWM	(557,213)				(557,213)	(417,910)	
TOTAL OPERATING COSTS	636,911	0	(19,462)	(19,462)	617,449	363,330	
OPERATING RESULT	51,507	0	(8,648)	(8,648)	42,859	172,317	
NON-CURRENT INCOME:							
DEPRECIATION	59,810				59,810	0	
GRANTS	32,791				32,791	30,588	
TOTAL NON-CURRENT INCOME	92,601	0	0	0	92,601	30,588	
CAPITAL EXPENDITURE:							
IMPROVEMENTS	627,304		(475,000)	(475,000)	152,304	27,592	(3)
LOAN REPAYMENTS	20,436				20,436	11,963	
TOTAL CAPITAL EXPENDITURE	647,740	0	(475,000)	(475,000)	172,740	39,555	
NET COST OF ACTIVITY	(503,632)	0	466,352	466,352	(37,280)	163,350	

(1) Recycling income lower than anticipated

(2) Transfer station savings achieved

(3) Works deferred to 2017

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - REGIONAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
BLOCK GRANT	996,590	(8,590)		(8,590)	988,000	741,000
FLOOD DAMAGE			4,670	4,670	4,670	(2,494) (1)
TOTAL OPERATING REVENUE	996,590	(8,590)	4,670	(3,920)	992,670	738,506
OPERATING COSTS:						
MAIN ROAD 141	211,610				211,610	191,426
MAIN ROAD 150	65,954				65,954	50,561
MAIN ROAD 361	332,388		20,000	20,000	352,388	279,626
MAIN ROAD 544	86,000				86,000	63,390
MAIN ROAD 622	48,390		(20,000)	(20,000)	28,390	12,226
FLOOD DAMAGE			3,620	3,620	3,620	0 (1)
DEPRECIATION	1,309,456				1,309,456	0
TOTAL OPERATING COSTS	2,053,798	0	3,620	3,620	2,057,418	597,229
OPERATING RESULT	(1,057,208)	(8,590)	1,050	(7,540)	(1,064,748)	141,277
NON-CURRENT INCOME:						
DEPRECIATION	1,309,456				1,309,456	0
CAPITAL GRANTS	2,114,963	29,491	(132,911)	(103,420)	2,011,543	739,307 (2)
SECTION 94 LEVIES	25,620				25,620	0
TRANSFER FROM RESERVE	870,000				870,000	652,500
TOTAL NON-CURRENT INCOME	4,320,039	29,491	(132,911)	(103,420)	4,216,619	1,391,807
CAPITAL EXPENDITURE:						
MAIN ROAD 141	711,982	27,210		27,210	739,192	291,081
MAIN ROAD 150	20,000				20,000	37,460
MAIN ROAD 361	606,000		12,184	12,184	618,184	343,102
MAIN ROAD 544	203,674		(100,000)	(100,000)	103,674	68,115
MAIN ROAD 622	820,620		22,201	22,201	842,821	688,103
BRIDGES	706,156		148,311	148,311	854,467	867,294
TOTAL CAPITAL EXPENDITURE	3,068,432	27,210	82,696	109,906	3,178,338	2,295,155 (3)
NET COST OF ACTIVITY	194,399	(6,309)	(214,557)	(220,866)	(26,467)	(762,071)

(1) Flood allocation determined

(2) Funding not approved

(3) Expenditure in excess of estimate

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - 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	41,891
STREET LIGHTING SUBSIDY	32,000				32,000	0
TOTAL OPERATING REVENUE	87,854	0	0	0	87,854	41,891
OPERATING COSTS:						
STREET LIGHTING	125,000				125,000	71,826
KYOGLE	273,183				273,183	256,585
BONALBO	38,246				38,246	33,888
WOODENBONG	32,782				32,782	22,754
MALLANGANEE	14,205		(3,000)	(3,000)	11,205	2,755
WIANGAREE	3,824		6,176	6,176	10,000	8,527
TABULAM	13,113		(3,050)	(3,050)	10,063	2,377
OLD BONALBO	5,464				5,464	1,649
OLD GREVILLIA	1,094				1,094	0
DEPRECIATION	337,666				337,666	0
TOTAL OPERATING COSTS	844,577	0	126	126	844,703	400,361
OPERATING RESULT	(756,723)	0	(126)	(126)	(756,849)	(358,470)
NON-CURRENT INCOME:						
DEPRECIATION	337,666				337,666	0
INFRASTRUCTURE GRANTS	0	243,971		243,971	243,971	0
SECTION 94 LEVIES	9,377				9,377	6,159
TOTAL NON-CURRENT INCOME	347,043	243,971	0	243,971	591,014	6,159
CAPITAL EXPENDITURE:						
CONSTRUCTION	854,516	243,971	(43,508)	200,463	1,054,979	120,487 (1)
TOTAL CAPITAL EXPENDITURE	854,516	243,971	(43,508)	200,463	1,054,979	120,487
NET COST OF ACTIVITY	(1,264,196)	0	43,382	43,382	(1,220,814)	(472,798)

(1) Savings through efficiencies

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - 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:							
FINANCIAL ASSISTANCE GRANT	1,061,238	(1,487)		(1,487)	1,059,751	988,295	
FLOOD DAMAGE			250,000	250,000	250,000	(48,266)	(1)
TOTAL OPERATING REVENUE	1,061,238	(1,487)	250,000	248,513	1,309,751	940,029	
OPERATING COSTS:							
SEALED ROADS MAINTENANCE	546,967				546,967	434,875	
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	1,298,383	
FLOOD DAMAGE			248,750	248,750	248,750	10,021	(1)
OTHER	30,200				30,200	0	
DEPRECIATION	3,238,699				3,238,699	0	
TOTAL OPERATING COSTS	5,315,866	0	248,750	248,750	5,564,616	1,743,279	
OPERATING RESULT	(4,254,628)	(1,487)	1,250	(237)	(4,254,865)	(803,250)	
NON-CURRENT INCOME:							
GRANTS	1,899,360	(9,360)	(915,000)	(924,360)	975,000	485,285	(2)
SECTION 94 LEVIES	60,326				60,326	58,272	
CONTRIBUTIONS	15,000				15,000	40,000	
RESERVE TRANSFER	4,395,000				4,395,000	3,296,250	
DEPRECIATION	3,238,699				3,238,699	0	
TOTAL NON-CURRENT INCOME	9,608,385	(9,360)	(915,000)	(924,360)	8,684,025	3,879,807	
CAPITAL EXPENDITURE:							
CONSTRUCTION	3,805,512		(1,571,292)	(1,571,292)	2,234,220	1,267,509	(3)
TOTAL CAPITAL EXPENDITURE	3,805,512	0	(1,571,292)	(1,571,292)	2,234,220	1,267,509	
NET COST OF ACTIVITY	1,548,245	(10,847)	657,542	646,695	2,194,940	1,809,048	

(1) Flood allocation determined

(2) Funding deferred to 2017

(3) Works deferred to 2017

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - BRIDGES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
FINANCIAL ASSISTANCE GRANT	430,763	(7,514)		(7,514)	423,249	317,437	
TOTAL OPERATING REVENUE	430,763	(7,514)	0	(7,514)	423,249	317,437	
OPERATING COSTS:							
MAINTENANCE	622,886		130,000	130,000	752,886	605,632	(1)
DEPRECIATION	756,331				756,331	0	
TOTAL OPERATING COSTS	1,379,217	0	130,000	130,000	1,509,217	605,632	
OPERATING RESULT	(948,454)	(7,514)	(130,000)	(137,514)	(1,085,968)	(288,195)	
NON-CURRENT INCOME:							
ROADS TO RECOVERY	776,033	(236,892)	(85,828)	(322,720)	453,313	0	(2)
FEDERAL TIMBER BRIDGE PROG.	1,340,000		(857,500)	(857,500)	482,500	0	(2)
CONTRIBUTIONS	7,639				7,639	0	
DEPRECIATION	756,331				756,331	0	
RESERVE TRANSFER	3,350,000				3,350,000	2,512,500	
TOTAL NON-CURRENT INCOME	6,230,003	(236,892)	(943,328)	(1,180,220)	5,049,783	2,512,500	
CAPITAL EXPENDITURE:							
CONSTRUCTION	3,888,313		(2,223,022)	(2,223,022)	1,665,291	429,824	(3)
TOTAL CAPITAL EXPENDITURE	3,888,313	0	(2,223,022)	(2,223,022)	1,665,291	429,824	
NET COST OF ACTIVITY	1,393,236	(244,406)	1,149,694	905,288	2,298,524	1,794,481	

(1) Inspection program costs

(2) Funding deferred to 2017

(3) Works deferred to 2017

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - 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						6,925
TOTAL OPERATING REVENUE	0	0	0	0	0	6,925
OPERATING COSTS:						
CONTRIBUTIONS PAID	141,854				141,854	0
RATES & CHARGES	5,438				5,438	7,325
TOWN BRIGADE CONTRIBUTION	21,281				21,281	19,966
SES CONTRIBUTION	28,842				28,842	21,005
DEPRECIATION	44,504				44,504	0
TOTAL OPERATING COSTS	241,919	0	0	0	241,919	48,296
OPERATING RESULT	(241,919)	0	0	0	(241,919)	(41,371)
NON-CURRENT INCOME:						
DEPRECIATION	44,504				44,504	0
TOTAL NON-CURRENT INCOME	44,504	0	0	0	44,504	0
CAPITAL EXPENDITURE:						
BUSHFIRE SHEDS	26,473				26,473	0
TOTAL CAPITAL EXPENDITURE	26,473	0	0	0	26,473	0
NET COST OF ACTIVITY	(223,888)	0	0	0	(223,888)	(41,371)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - 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	52,322				52,322	108,310
SUNDRY INCOME	7,403				7,403	4,644
TOTAL OPERATING REVENUE	59,725	0	0	0	59,725	112,954
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,000				25,000	14,922
EMPLOYMENT	705,396				705,396	552,541
PRIVATE WORKS	47,547				47,547	112,185
DEPRECIATION	1,831				1,831	0
RECOVERIES	(354,479)				(354,479)	(272,990)
TOTAL OPERATING COSTS	425,295	0	0	0	425,295	406,658
OPERATING RESULT	(365,570)	0	0	0	(365,570)	(293,704)
NON-CURRENT INCOME:						
DEPRECIATION	1,831				1,831	0
TOTAL NON-CURRENT INCOME	1,831	0	0	0	1,831	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(363,739)	0	0	0	(363,739)	(293,704)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - 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	78,443				78,443	93,382
BONALBO	11,167				11,167	8,023
WOODENBONG	11,888				11,888	10,937
TOTAL OPERATING REVENUE	101,498	0	0	0	101,498	112,342
OPERATING COSTS:						
KYOGLE	342,828				342,828	342,471
BONALBO	91,229				91,229	73,146
WOODENBONG	84,991				84,991	75,682
DEPRECIATION	154,236				154,236	0
TOTAL OPERATING COSTS	673,284	0	0	0	673,284	491,299
OPERATING RESULT	(571,786)	0	0	0	(571,786)	(378,957)
NON-CURRENT INCOME:						
DEPRECIATION	154,236				154,236	0
GRANTS / SUBSIDIES						
TOTAL NON-CURRENT INCOME	154,236	0	0	0	154,236	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	100,000				100,000	42,412
TOTAL CAPITAL EXPENDITURE	100,000	0	0	0	100,000	42,412
NET COST OF ACTIVITY	(517,550)	0	0	0	(517,550)	(421,369)

KYOGLÉ COUNCIL
MARCH QUARTER BUDGET REVIEW
URBAN AND ASSETS - PARKS & GARDENS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GROUND FEES	933				933	1,780
GRANTS		8,000		8,000	8,000	8,000
TOTAL OPERATING REVENUE	933	8,000	0	8,000	8,933	9,780
OPERATING COSTS:						
KYOGLÉ	219,948				219,948	146,081
VILLAGES	47,738				47,738	40,183
PARKS ON CROWN RESERVES	79,009	8,000		8,000	87,009	98,014
TOWN ENTRANCES, SIGNS AND EQUIPMENT	19,599				19,599	32,799
PUBLIC TOILETS	42,692				42,692	15,160
VILLAGE MAINTENANCE AGREEMENTS	28,598				28,598	22,650
DEPRECIATION	164,041				164,041	0
TOTAL OPERATING COSTS	601,625	8,000	0	8,000	609,625	354,887
OPERATING RESULT	(600,692)	0	0	0	(600,692)	(345,107)
NON-CURRENT INCOME:						
DEPRECIATION	164,041				164,041	0
GRANTS / SUBSIDIES		35,000		35,000	35,000	35,000
SECTION 94 CONTRIBUTIONS	14,180				14,180	5,540
TOTAL NON-CURRENT INCOME	178,221	35,000	0	35,000	213,221	40,540
CAPITAL EXPENDITURE:						
IMPROVEMENTS	46,938	35,000		35,000	81,938	40,731
TOTAL CAPITAL EXPENDITURE	46,938	35,000	0	35,000	81,938	40,731
NET COST OF ACTIVITY	(469,409)	0	0	0	(469,409)	(345,298)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - 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	91,342				91,342	80,203
TOTAL OPERATING REVENUE	91,342	0	0	0	91,342	80,203
OPERATING COSTS:						
KYOGLE CEMETERY	81,430				81,430	59,799
KYOGLE LAWN CEMETERY	51,906				51,906	40,785
OTHER CEMETERIES	17,115				17,115	17,929
CEMETERIES ON CROWN RES	1,058				1,058	0
DEPRECIATION	7,661				7,661	0
TOTAL OPERATING COSTS	159,170	0	0	0	159,170	118,513
OPERATING RESULT	(67,828)	0	0	0	(67,828)	(38,310)
NON-CURRENT INCOME: DEPRECIATION	7,661				7,661	0
TOTAL NON-CURRENT INCOME	7,661	0	0	0	7,661	0
CAPITAL EXPENDITURE: CEMETERY IMPROVEMENTS	5,000		(5,000)	(5,000)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	5,000	0	(5,000)	(5,000)	0	0
NET COST OF ACTIVITY	(65,167)	0	5,000	5,000	(60,167)	(38,310)

(1) Works deferred to 2017

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

URBAN AND ASSETS - 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	157,500		68,386	68,386	225,886	158,884	(1)
TOTAL OPERATING REVENUE	157,500	0	68,386	68,386	225,886	158,884	
OPERATING COSTS: MAINTENANCE	40,411				40,411	31,433	
DEPRECIATION	132,616				132,616	0	
TOTAL OPERATING COSTS	173,027	0	0	0	173,027	31,433	
OPERATING RESULT	(15,527)	0	68,386	68,386	52,859	127,451	
NON-CURRENT INCOME: DEPRECIATION	132,616				132,616	0	
DEVELOPER CONTRIBUTIONS	3,433				3,433	2,349	
GRANTS / SUBSIDIES	430,491	(210,284)	116,447	(93,837)	336,654	0	(2)
TOTAL NON-CURRENT INCOME	566,540	(210,284)	116,447	(93,837)	472,703	2,349	
CAPITAL EXPENDITURE: STORMWATER WORKS	103,000	52,571	239,203	291,774	394,774	618,493	(1)
FLOOD MITIGATION	1,762,855	(262,855)		(262,855)	1,500,000	781,667	
TOTAL CAPITAL EXPENDITURE	1,865,855	(210,284)	239,203	28,919	1,894,774	1,400,160	
NET COST OF ACTIVITY	(1,314,842)	0	(54,370)	(54,370)	(1,369,212)	(1,270,360)	

(1) Adjustments re Civilteam insolvency

(2) Additional grant funding

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - ADMINISTRATION

	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:						
EMPLOYMENT RECOVERIES	269,048 (204,503)				269,048 (204,503)	196,993 (153,378)
TOTAL OPERATING COSTS	64,545	0	0	0	64,545	43,615
OPERATING RESULT	(64,545)	0	0	0	(64,545)	(43,615)
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	(64,545)	0	0	0	(64,545)	(43,615)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

STATE HIGHWAYS (INFRASTRUCTURE WORKS)

	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	1,434,773
MAINTENANCE	900,000				900,000	606,507
TOTAL OPERATING REVENUE	2,900,000	0	0	0	2,900,000	2,041,280
OPERATING COSTS:						
MAINTENANCE MR 83	512,854				512,854	292,439
MAINTENANCE SH 16	275,620				275,620	280,298
ADMINISTRATION	129,605				129,605	15,115
WORKS ORDERS	1,670,530				1,670,530	1,505,514
TOTAL OPERATING COSTS	2,588,609	0	0	0	2,588,609	2,093,366
OPERATING RESULT	311,391	0	0	0	311,391	(52,086)
NON-CURRENT INCOME:						
MOVEMENT IN RECEIVABLES						2,139,671
TOTAL NON-CURRENT INCOME	0	0	0	0	0	2,139,671
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	870,000				870,000	652,500
TOTAL CAPITAL EXPENDITURE	870,000	0	0	0	870,000	652,500
NET COST OF ACTIVITY	(558,609)	0	0	0	(558,609)	1,435,085

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

QUARRIES (INFRASTRUCTURE WORKS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
QUARRY SALES	352,219		95,367	95,367	447,586	380,076	(1)
TOTAL OPERATING REVENUE	352,219	0	95,367	95,367	447,586	380,076	
OPERATING COSTS:							
QUARRY WORKING EXPENSES	295,004		96,686	96,686	391,690	137,610	(1)
DEPRECIATION	28,089				28,089	0	
TOTAL OPERATING COSTS	323,093	0	96,686	96,686	419,779	137,610	
OPERATING RESULT	29,126	0	(1,319)	(1,319)	27,807	242,466	
NON-CURRENT INCOME:							
DEPRECIATION	28,089				28,089	0	
TOTAL NON-CURRENT INCOME	28,089	0	0	0	28,089	0	
CAPITAL EXPENDITURE:							
QUARRY DEVELOPMT / REHAB	221,506				221,506	26,857	
RESERVE TRANSFERS	795,000				795,000	596,250	
MOVEMENT IN INVENTORIES						197,852	
TOTAL CAPITAL EXPENDITURE	1,016,506	0	0	0	1,016,506	820,959	
NET COST OF ACTIVITY	(959,291)	0	(1,319)	(1,319)	(960,610)	(578,493)	

(1) Level of operations higher than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANT OPERATIONS (ADMINISTRATION AND COMMUNITY 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	4,215,179				4,215,179	3,387,074
PLANT SALES	561,206		49,000	49,000	610,206	370,887 (1)
COST OF SOLD PLANT	(394,655)				(394,655)	(283,273)
OTHER	63,687				63,687	36,106
TOTAL OPERATING REVENUE	4,445,417	0	49,000	49,000	4,494,417	3,510,794
OPERATING COSTS:						
PLANT MAINTENANCE	1,778,629				1,778,629	1,100,881
DEPRECIATION	880,873				880,873	0
DEPOTS	160,891				160,891	109,185
TOTAL OPERATING COSTS	2,820,393	0	0	0	2,820,393	1,210,066
OPERATING RESULT	1,625,024	0	49,000	49,000	1,674,024	2,300,728
NON-CURRENT INCOME:						
DEPRECIATION	880,873				880,873	0
COST OF SOLD PLANT	394,655				394,655	283,273
TOTAL NON-CURRENT INCOME	1,275,528	0	0	0	1,275,528	283,273
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,420,545		95,000	95,000	1,515,545	1,241,184 (1)
TRANSFER TO GENERAL FUND	6,950,000				6,950,000	5,212,500
DEPOT IMPROVEMENTS	84,434				84,434	84,810
TOTAL CAPITAL EXPENDITURE	8,454,979	0	95,000	95,000	8,549,979	6,538,494
NET COST OF ACTIVITY	(5,554,427)	0	(46,000)	(46,000)	(5,600,427)	(3,954,493)

(1) Replacement of stolen excavator

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

WATER FUND (URBAN AND ASSETS)

	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	1,257,107				1,257,107	820,475
OTHER INCOME			154,919	154,919	154,919	0 (1)
TOTAL OPERATING REVENUE	1,257,107	0	154,919	154,919	1,412,026	820,475
OPERATING COSTS:						
MANAGEMENT	366,090				366,090	269,999
MAINS	142,568				142,568	107,488
RESERVOIRS	26,116				26,116	20,031
RAW WATER	158,283				158,283	98,418
TREATMENT	387,127				387,127	277,608
DEPRECIATION	200,544				200,544	0
TOTAL OPERATING COSTS	1,280,728	0	0	0	1,280,728	773,544
OPERATING RESULT	(23,621)	0	154,919	154,919	131,298	46,931
NON-CURRENT INCOME:						
GRANTS	6,586,000	69,360		69,360	6,655,360	3,831,097
DEVELOPER CONTRIBUTIONS	3,986				3,986	5,818
DEPRECIATION	200,544				200,544	0
SALE OF HOUSE	275,000	(50,000)		(50,000)	225,000	0
TOTAL NON-CURRENT INCOME	7,065,530	19,360	0	19,360	7,084,890	3,836,915
CAPITAL EXPENDITURE:						
CONSTRUCTION	7,068,177	69,360	154,919	224,279	7,292,456	3,801,403 (1)
LOAN REPAYMENTS	172,736				172,736	89,178
MOVEMENT IN LIABILITIES						(28,121)
TOTAL CAPITAL EXPENDITURE	7,240,913	69,360	154,919	224,279	7,465,192	3,862,460
NET COST OF ACTIVITY	(199,004)	(50,000)	0	(50,000)	(249,004)	21,386

(1) Adjustments re Civilteam insolvency

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

SEWERAGE FUND (URBAN AND ASSETS)

	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	1,202,144				1,202,144	904,082
TOTAL OPERATING REVENUE	1,202,144	0	0	0	1,202,144	904,082
OPERATING COSTS:						
OPERATIONS	364,775				364,775	244,220
MAINS	64,907				64,907	75,290
PUMPING STATIONS	190,259				190,259	120,118
TREATMENT	336,334				336,334	322,631
DEPRECIATION	212,433				212,433	0
TOTAL OPERATING COSTS	1,168,708	0	0	0	1,168,708	762,259
OPERATING RESULT	33,436	0	0	0	33,436	141,823
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	205,000				205,000	4,296
DEPRECIATION	212,433				212,433	0
TOTAL NON-CURRENT INCOME	417,433	0	0	0	417,433	4,296
CAPITAL EXPENDITURE:						
CONSTRUCTION	248,034				248,034	27,963
LOAN REPAYMENTS	16,492				16,492	8,097
MOVEMENT IN RECEIVABLES	0					(47,097)
TOTAL CAPITAL EXPENDITURE	264,526	0	0	0	264,526	(11,037)
NET COST OF ACTIVITY	186,343	0	0	0	186,343	157,156

KYOGLÉ COUNCIL
MARCH 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	895,087
TOTAL OPERATING REVENUE	898,806	0	0	0	898,806	895,087
OPERATING COSTS:						
CONTRACTORS	301,350				301,350	242,256
ADMINISTRATION	109,501				109,501	82,127
CONTRIBUTION TO CWM	557,213				557,213	417,910
TOTAL OPERATING COSTS	968,064	0	0	0	968,064	742,293
OPERATING RESULT	(69,258)	0	0	0	(69,258)	152,794
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0					187,695
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	187,695
NET COST OF ACTIVITY	(69,258)	0	0	0	(69,258)	(34,901)

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 31/03/2016 indicates that Council's projected financial position at 30/06/2016 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



20/04/2016

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2016

Consolidated Income Statement

	ORIGINAL Budget 2015/16 (000's)	Approved Changes			REVISED Budget (000's)	Mar Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)	Dec Review (000's)				
Income								
Rates and Annual Charges	8,369				8,369		8,369	8,480
User Charges and Fees	5,125				5,125	73	5,198	3,993
Interest and Investment Revenue	493				493		493	374
Grants and Contributions - Operating	5,261		42		5,303	256	5,559	4,458
Grants and Contributions - Capital	11,973	1,545	(133)	69	13,454	(1,874)	11,580	5,267
Other Revenues	10				10	223	233	11
Net gain from the disposal of assets	132	310	(50)		392	49	441	88
Total Income	31,363	1,855	(141)	69	33,146	(1,273)	31,873	22,671
Expenses								
Employee Benefits and on-costs	8,074				8,074	(20)	8,054	5,543
Borrowing Costs	473				473	(304)	169	71
Materials & Contracts	4,197	236	32		4,465	479	4,944	3,479
Depreciation and Amortisation	7,877				7,877		7,877	0
Other Expenses	2,053	237			2,290		2,290	1,712
Net Loss from Disposal of Assets	0				0		0	0
Total Expenses	22,674	473	32	-	23,179	155	23,334	10,805
Net Operating Result from continuing operations	8,689	1,382	(173)	69	9,967	(1,428)	8,539	11,866
Net Operating Result before capital items	(3,284)	(163)	(40)	-	(3,487)	446	(3,041)	6,599

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)

20/04/2016

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2016 and should be read in conjunction with other documents in the QBR.

Kyogle Council

Budget review for the quarter ended - 30 June 2016

Capital Budget - Consolidated

	ORIGINAL Budget 2015/16 (000's)	Approved Changes			REVISED Budget (000's)	Mar Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)	Dec Review (000's)				
Capital Funding								
Rates and other untied funding	(3,136)	3,973	51	244	1,132	6,974	8,106	5,613
Capital Grants & Contributions	11,973	1,545	(133)	69	13,454	(1,874)	11,580	5,267
Loans	10,000				10,000	(10,000)	0	0
Income from sale of assets	132	310	(50)		392	49	441	88
Other Capital Funding Sources	0				0		0	-
Total Capital Funding	18,969	5,828	(132)	313	24,978	(4,851)	20,127	10,968
Capital Expenditure								
Acquisitions								
Plant and Equipment	1,640	48			1,688	95	1,783	1,241
Land and Buildings	162	338	51		551	(270)	281	113
Roads, Bridges and Footpaths	9,482	2,356	27	244	12,109	(3,755)	8,354	4,255
Other	600	27			627	(563)	64	21
Stormwater Drainage	990	876	(210)		1,656	239	1,895	1,400
Water	4,885	2,183		69	7,137	155	7,292	3,801
Sewer	248				248		248	28
Total Acquisitions	18,007	5,828	(132)	313	24,016	(4,099)	19,917	10,859
Loan Repayments	962				962	(752)	210	109
Total Capital Expenditure	18,969	5,828	(132)	313	24,978	(4,851)	20,127	10,968

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)

20/04/2016

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Kyogle Council

Budget review for the quarter ended - 30 June 2016

Cash & Investments

	ORIGINAL	Approved Changes			REVISED	Mar	Projected	Actual
	Budget 2015/16 (000's)	Revotes (000's)	Sept Review (000's)	Dec Review (000's)				
Externally Restricted								
RMS Contributions	1,530				1,530		1,530	545
Developer Contributions	192				192		192	222
Other	275				275		275	299
Water Fund	3,133	(855)	(50)		2,228		2,228	2,367
Sewer Fund	771				771		771	752
Domestic Waste Management	(20)				(20)		(20)	28
Total Externally Restricted	5,881	(855)	(50)	-	4,976	-	4,976	4,213
Internally Restricted								
Employee Leave Entitlements	1,011				1,011		1,011	1,011
Buildings	150				150		150	150
Carry-over Works	1,995	(1,995)			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	622				622		622	622
Transport	408				408		408	2,437
Quarries	373	(211)			162	(2)	160	553
Plant Replacement	1,438				1,438	(45)	1,393	3,013
Total Internally Restricted	7,797	(2,206)	-	-	5,591	(47)	5,544	9,586
Total Restricted	13,678	(3,061)	(50)	-	10,567	(47)	10,520	13,799
Unrestricted	15,272	(1,385)	9	-	13,896	(6,774)	7,122	8,220
Total Cash & Investments	28,950	(4,446)	(41)	-	24,463	(6,821)	17,642	22,019

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)

20/04/2016

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Kyogle Council

Budget review for the quarter ended - 30 June 2016

Financial Indicators

Actual Result 2014/15	Ratio	Result YTD 2015/16	Forecast result ORIGINAL Budget 2015/16	Forecast result REVISED Budget 2015/16	Forecast result PROJECTED Budget 2015/16
	Unrestricted current ratio				
8.90	<i>Current assets less all external restrictions</i> <hr/> <i>Current liabilities less specific purpose liabilities</i>	9.34	12.19	10.34	7.53
1.82%	Debt service ratio <hr/> <i>Debt service cost</i> <i>Revenue from continuing operations</i> <i>excluding capital items and specific purpose grants/contributions</i>	1.03%	7.40%	7.29%	1.87%
31.83%	Rates & annual charges coverage ratio <hr/> <i>Rates & annual charges revenues</i> <i>Income from continuing operations</i>	37.40%	26.68%	25.25%	26.26%
7.71%	Rates & annual charges outstanding percentage <hr/> <i>Rates & annual charges outstanding</i> <i>Rates & annual charges collectible</i>	28.02%	8.43%	8.43%	8.43%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

20/04/2016

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