

Item 13C.1

# **KYOGLE COUNCIL**



**QUARTERLY BUDGET REVIEW**  
**FOR THE PERIOD OCTOBER 1, 2016**  
**TO DECEMBER 31, 2016**

**Presented to Council February 13, 2017.**

**BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2017**

	<b>Management Plan</b>	<b>Actual Plus Revotes</b>	<b>September Quarter Review</b>	<b>December Quarter Review</b>
<b><u>General</u></b>				
Opening Balance - Restricted	12,675,699	15,403,764	15,403,764	15,403,764
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 12,675,699	<hr/> 15,403,764	<hr/> 15,403,764	<hr/> 15,403,764
Movement - Restricted	4,616,275	2,434,371	2,966,415	2,908,915
Movement - Unrestricted	0	0	0	0
	<hr/> 4,616,275	<hr/> 2,434,371	<hr/> 2,966,415	<hr/> 2,908,915
Closing Balance - Restricted	17,291,974	17,838,135	18,370,179	18,312,679
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 17,291,974	<hr/> 17,838,135	<hr/> 18,370,179	<hr/> 18,312,679
<b><u>State Highways</u></b>				
Opening Balance - Restricted	408,437	602,197	602,197	602,197
Movement - Restricted	1,708	1,708	134,341	134,341
Closing Balance - Restricted	<hr/> 410,145	<hr/> 603,905	<hr/> 736,538	<hr/> 736,538
<b><u>Quarries</u></b>				
Opening Balance - Restricted	160,461	322,398	322,398	322,398
Movement - Restricted	(976)	(45,796)	(45,796)	22,204
Closing Balance - Restricted	<hr/> 159,485	<hr/> 276,602	<hr/> 276,602	<hr/> 344,602
<b><u>Plant</u></b>				
Opening Balance - Restricted	1,392,604	2,017,333	2,017,333	2,017,333
Movement - Restricted	(404,547)	(404,547)	(383,070)	(383,070)
Closing Balance - Restricted	<hr/> 988,057	<hr/> 1,612,786	<hr/> 1,634,263	<hr/> 1,634,263
<b><u>Total General Fund</u></b>				
Opening Balance - Restricted	14,637,201	18,345,691	18,345,691	18,345,691
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 14,637,201	<hr/> 18,345,691	<hr/> 18,345,691	<hr/> 18,345,691
Movement - Restricted	4,212,460	1,985,736	2,671,890	2,682,390
Movement - Unrestricted	0	0	0	0
	<hr/> 4,212,460	<hr/> 1,985,736	<hr/> 2,671,890	<hr/> 2,682,390
Closing Balance - Restricted	18,849,661	20,331,427	21,017,581	21,028,081
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 18,849,661	<hr/> 20,331,427	<hr/> 21,017,581	<hr/> 21,028,081
<b><u>Water Fund</u></b>				
Opening Balance	1,305,879	2,558,680	2,558,680	2,558,680
Movement	(610,238)	(1,875,220)	(1,875,220)	(1,875,220)
Closing Balance	<hr/> 695,641	<hr/> 683,460	<hr/> 683,460	<hr/> 683,460
<b><u>Sewer Fund</u></b>				
Opening Balance	770,532	983,594	983,594	983,594
Movement	(183,878)	(391,654)	(391,654)	(391,654)
Closing Balance	<hr/> 586,654	<hr/> 591,940	<hr/> 591,940	<hr/> 591,940
<b><u>Domestic Waste Fund</u></b>				
Opening Balance	(19,457)	(49,768)	(49,768)	(49,768)
Movement	(212,656)	(212,656)	(212,656)	(212,656)
Closing Balance	<hr/> (232,113)	<hr/> (262,424)	<hr/> (262,424)	<hr/> (262,424)

# STATEMENT OF SIGNIFICANT VARIANCES

## DECEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Economic Development - Income	50,000	
Economic Development - Expenses		50,000
Regional Roads - MR 361 Operating Costs		10,000
Regional Roads - MR 622 Operating Costs		(10,000)
Regional Roads - Capital Expenditure MR 150		7,000
Regional Roads - Capital Expenditure MR 544		(7,000)
Regional Roads - Capital Expenditure Bridges		62,000
Urban Local Roads - Operating Costs Mallanganee		(2,000)
Urban Local Roads - Operating Costs Wiangaree		2,000
Emergency Services - Capital Contributions	60,000	
Emergency Services - SES Buildings		60,000
Community Buildings - Operating Revenue	120,000	
Community Buildings - Operating Costs		110,000
Stormwater Management - Capital Grants	22,000	
Stormwater Management - Flood Mitigation		27,500
Quarries - Operating Revenue	230,000	
Quarries - Operating Costs		162,000
<b>Totals</b>	482,000	471,500
	<b>Net Adjustment</b>	<b>10,500</b>

**KYOGLÉ COUNCIL**  
**DECEMBER 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)	(236,056)
ADMINISTRATION	(1,439,827)	157,685	0	157,685	(1,282,142)	(528,323)
PERSONNEL	(417,123)	0	0	0	(417,123)	(396,184)
FINANCE	17,164,629	(92,883)	0	(92,883)	17,071,746	7,129,225
CROWN RESERVES	(8,473)	0	0	0	(8,473)	(7,990)
TOWN PLANNING	(174,669)	(73,962)	0	(73,962)	(248,631)	(104,717)
ENVIRONMENTAL HEALTH	(241,127)	0	0	0	(241,127)	(38,511)
BUILDING CONTROL	(32,397)	0	0	0	(32,397)	(9,328)
REGULATORY CONTROL	(108,728)	0	0	0	(108,728)	(64,142)
OTHER WASTE MANAGEMENT	(334,036)	0	0	0	(334,036)	349,093
ECONOMIC DEVELOPMENT	(160,777)	(62,520)	0	(62,520)	(223,297)	(48,395)
COMMUNITY SERVICES	(259,201)	(67,276)	0	(67,276)	(326,477)	(137,945)
ART GALLERIES	(80,576)	0	0	0	(80,576)	(46,918)
PRE SCHOOLS	(40,289)	(23,936)	0	(23,936)	(64,225)	(30,045)
PUBLIC LIBRARIES	(426,201)	53,111	0	53,111	(373,090)	(317,692)
REGIONAL ROADS	(291,016)	0	(62,000)	(62,000)	(353,016)	(694,303)
URBAN LOCAL ROADS	(1,989,950)	0	0	0	(1,989,950)	(271,919)
RURAL LOCAL ROADS	(3,005,840)	892	0	892	(3,004,948)	(654,248)
BRIDGES	(2,751,798)	(6,380)	0	(6,380)	(2,758,178)	(1,329,194)
EMERGENCY SERVICES	(226,849)	0	0	0	(226,849)	(42,854)
SWIMMING POOLS	(470,428)	24,537	0	24,537	(445,891)	(268,122)
PARKS & GARDENS	(590,644)	7,589	0	7,589	(583,055)	(262,597)
COMMUNITY BUILDINGS	(634,867)	259,380	10,000	269,380	(365,487)	105,834
PUBLIC CEMETERIES	(70,591)	9,294	0	9,294	(61,297)	(20,560)
STORMWATER MANAGEMENT	(5,552)	0	(5,500)	(5,500)	(11,052)	144,262
ENGINEERING ADMINISTRATION	(425,713)	346,513	0	346,513	(79,200)	(158,709)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(2,204,277)
	2,434,371	532,044	<b>(57,500)</b>	474,544	2,908,915	(144,615)

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT	274,102				274,102	135,910
COUNCILLOR SERVICES	164,673				164,673	89,464
COUNCILLOR PROF DEVELOPMT	19,872				19,872	4,571
ELECTION	76,008				76,008	1,848
LEGALS	15,225				15,225	322
ADVERTISING, NOROC, LGSA	60,996				60,996	37,586
RECOVERIES	(67,290)				(67,290)	(33,645)
<b>TOTAL OPERATING COSTS</b>	543,586	0	0	0	543,586	236,056
<b>OPERATING RESULT</b>	(543,586)	0	0	0	(543,586)	(236,056)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(543,586)	0	0	0	(543,586)	(236,056)

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT	917,157	(298,502)		(298,502)	618,655	358,040
OFFICE EXPENSES	465,803	155,166		155,166	620,969	223,584
OTHER	37,798	(14,349)		(14,349)	23,449	8,359
DEPRECIATION	83,755				83,755	0
RECOVERIES	(148,567)				(148,567)	(74,284)
<b>TOTAL OPERATING COSTS</b>	1,355,946	(157,685)	0	(157,685)	1,198,261	515,699
<b>OPERATING RESULT</b>	(1,355,946)	157,685	0	157,685	(1,198,261)	(515,699)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	83,755				83,755	0
<b>TOTAL NON-CURRENT INCOME</b>	83,755	0	0	0	83,755	0
<b>CAPITAL EXPENDITURE:</b>						
OFFICE EQUIPMENT & FURNITURE	167,636				167,636	12,624
<b>TOTAL CAPITAL EXPENDITURE</b>	167,636	0	0	0	167,636	12,624
<b>NET COST OF ACTIVITY</b>	(1,439,827)	157,685	0	157,685	(1,282,142)	(528,323)

**KYOGLE COUNCIL  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
GRANTS & SUBSIDIES	68,501				68,501	31,874
<b>TOTAL OPERATING REVENUE</b>	68,501	0	0	0	68,501	31,874
<b>OPERATING COSTS:</b>						
EMPLOYMENT	(18,142)				(18,142)	(62,285)
INSURANCE & RISK MANAGEMENT	358,190				358,190	292,476
OTHER	208,014				208,014	193,048
TOOLS, CLOTHING & SIGNAGE	64,173				64,173	68,125
RECOVERIES	(126,611)				(126,611)	(63,306)
<b>TOTAL OPERATING COSTS</b>	485,624	0	0	0	485,624	428,058
<b>OPERATING RESULT</b>	(417,123)	0	0	0	(417,123)	(396,184)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(417,123)	0	0	0	(417,123)	(396,184)

**KYOGLE COUNCIL  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
GENERAL RATES INCOME	6,040,910				6,040,910	5,975,526
INTEREST & SUNDRY INCOME	288,385	13,537		13,537	301,922	227,109
REVENUE SHARING GRANT	2,359,308	57,695		57,695	2,417,003	1,208,502
<b>TOTAL OPERATING REVENUE</b>	<b>8,688,603</b>	<b>71,232</b>	<b>0</b>	<b>71,232</b>	<b>8,759,835</b>	<b>7,411,137</b>
<b>OPERATING COSTS:</b>						
FINANCE	265,664	164,115		164,115	429,779	226,446
VALUATION AND AUDITOR FEES	102,506				102,506	65,579
OTHER	23,085				23,085	8,859
INTEREST	303,330				303,330	0
RECOVERIES	(37,946)				(37,946)	(18,972)
<b>TOTAL OPERATING COSTS</b>	<b>656,639</b>	<b>164,115</b>	<b>0</b>	<b>164,115</b>	<b>820,754</b>	<b>281,912</b>
<b>OPERATING RESULT</b>	<b>8,031,964</b>	<b>(92,883)</b>	<b>0</b>	<b>(92,883)</b>	<b>7,939,081</b>	<b>7,129,225</b>
<b>NON-CURRENT INCOME:</b>						
LOAN INCOME	10,000,000				10,000,000	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>10,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000,000</b>	<b>0</b>
<b>CAPITAL EXPENDITURE:</b>						
LOAN REPAYMENTS	867,335				867,335	0
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>867,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>867,335</b>	<b>0</b>
<b>NET COST OF ACTIVITY</b>	<b>17,164,629</b>	<b>(92,883)</b>	<b>0</b>	<b>(92,883)</b>	<b>17,071,746</b>	<b>7,129,225</b>



**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b> HALL RENTS	562				562	0
<b>TOTAL OPERATING REVENUE</b>	562	0	0	0	562	0
<b>OPERATING COSTS:</b> CROWN RESERVES	9,035				9,035	7,990
<b>TOTAL OPERATING COSTS</b>	9,035	0	0	0	9,035	7,990
<b>OPERATING RESULT</b>	(8,473)	0	0	0	(8,473)	(7,990)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(8,473)	0	0	0	(8,473)	(7,990)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
TOWN PLANNING REVENUE	128,216				128,216	101,355
<b>TOTAL OPERATING REVENUE</b>	128,216	0	0	0	128,216	101,355
<b>OPERATING COSTS:</b>						
EMPLOYMENT	231,297	73,962		73,962	305,259	172,998
OFFICE EXPENSES	31,513				31,513	19,653
OTHER	40,075				40,075	13,421
<b>TOTAL OPERATING COSTS</b>	302,885	73,962	0	73,962	376,847	206,072
<b>OPERATING RESULT</b>	(174,669)	(73,962)	0	(73,962)	(248,631)	(104,717)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(174,669)	(73,962)	0	(73,962)	(248,631)	(104,717)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
ON SITE WASTE MANAGEMENT	145,324				145,324	142,587
<b>TOTAL OPERATING REVENUE</b>	145,324	0	0	0	145,324	142,587
<b>OPERATING COSTS:</b>						
EMPLOYMENT	241,442				241,442	111,042
NOXIOUS PLANTS	125,201				125,201	57,850
ON SITE WASTE MANAGEMENT	102,613				102,613	51,307
SUNDRIES	10,899				10,899	7,751
RECOVERIES	(93,704)				(93,704)	(46,852)
<b>TOTAL OPERATING COSTS</b>	386,451	0	0	0	386,451	181,098
<b>OPERATING RESULT</b>	(241,127)	0	0	0	(241,127)	(38,511)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(241,127)	0	0	0	(241,127)	(38,511)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE: INCOME</b>	48,473				48,473	30,365
<b>TOTAL OPERATING REVENUE</b>	48,473	0	0	0	48,473	30,365
<b>OPERATING COSTS: BUILDING INSPECTIONS</b>	80,870				80,870	39,693
<b>TOTAL OPERATING COSTS</b>	80,870	0	0	0	80,870	39,693
<b>OPERATING RESULT</b>	(32,397)	0	0	0	(32,397)	(9,328)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(32,397)	0	0	0	(32,397)	(9,328)

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b> INCOME	32,413				32,413	8,553
<b>TOTAL OPERATING REVENUE</b>	32,413	0	0	0	32,413	8,553
<b>OPERATING COSTS:</b> REGULATORY EXPENDITURE DEPRECIATION	133,141 1,802				133,141 1,802	69,730 0
<b>TOTAL OPERATING COSTS</b>	134,943	0	0	0	134,943	69,730
<b>OPERATING RESULT</b>	(102,530)	0	0	0	(102,530)	(61,177)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	1,802				1,802	0
<b>TOTAL NON-CURRENT INCOME</b>	1,802	0	0	0	1,802	0
<b>CAPITAL EXPENDITURE:</b> CONSTRUCTION	8,000				8,000	2,965
<b>TOTAL CAPITAL EXPENDITURE</b>	8,000	0	0	0	8,000	2,965
<b>NET COST OF ACTIVITY</b>	(108,728)	0	0	0	(108,728)	(64,142)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
WASTE CHARGES	613,867				613,867	441,963
GRANTS	65,700				65,700	66,208
<b>TOTAL OPERATING REVENUE</b>	679,567	0	0	0	679,567	508,171
<b>OPERATING COSTS:</b>						
COLLECTION & WASTE DEPOTS	1,044,694				1,044,694	478,224
DEPRECIATION	98,778				98,778	0
RECOVERIES FROM DWM	(694,447)				(694,447)	(347,224)
NEWF CONTRIBUTION	10,404				10,404	9,537
<b>TOTAL OPERATING COSTS</b>	459,429	0	0	0	459,429	140,537
<b>OPERATING RESULT</b>	220,138	0	0	0	220,138	367,634
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	98,778				98,778	0
GRANTS	32,468				32,468	0
<b>TOTAL NON-CURRENT INCOME</b>	131,246	0	0	0	131,246	0
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	660,000				660,000	6,090
LOAN REPAYMENTS	25,420				25,420	12,451
<b>TOTAL CAPITAL EXPENDITURE</b>	685,420	0	0	0	685,420	18,541
<b>NET COST OF ACTIVITY</b>	(334,036)	0	0	0	(334,036)	349,093

**KYOGLE COUNCIL**  
**DECEMBER 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	
<b>OPERATING REVENUE:</b>							
TOURISM INCOME	10,831	(3,861)	50,000	46,139	56,970	53,197	( 1 )
<b>TOTAL OPERATING REVENUE</b>	10,831	(3,861)	50,000	46,139	56,970	53,197	
<b>OPERATING COSTS:</b>							
ECONOMIC DEVELOPMENT	30,000		50,000	50,000	80,000	10,024	( 1 )
EMPLOYMENT COSTS	82,486				82,486	45,945	
TOURISM EXPENDITURE	59,122	58,659		58,659	117,781	45,623	
<b>TOTAL OPERATING COSTS</b>	171,608	58,659	50,000	108,659	280,267	101,592	
<b>OPERATING RESULT</b>	(160,777)	(62,520)	0	(62,520)	(223,297)	(48,395)	
<b>NON-CURRENT INCOME:</b>							
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0	
<b>CAPITAL EXPENDITURE:</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0	
<b>NET COST OF ACTIVITY</b>	(160,777)	(62,520)	0	(62,520)	(223,297)	(48,395)	

(1) Future towns program

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	1,230				1,230	0
<b>TOTAL OPERATING REVENUE</b>	1,230	0	0	0	1,230	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT COSTS	63,674	67,276		67,276	130,950	73,080
AGED CARE	61,292				61,292	0
COMMUNITY DONATIONS	114,300				114,300	64,152
OTHER	21,165				21,165	713
<b>TOTAL OPERATING COSTS</b>	260,431	67,276	0	67,276	327,707	137,945
<b>OPERATING RESULT</b>	(259,201)	(67,276)	0	(67,276)	(326,477)	(137,945)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(259,201)	(67,276)	0	(67,276)	(326,477)	(137,945)



**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b> INCOME	3,383				3,383	2,462
<b>TOTAL OPERATING REVENUE</b>	3,383	0	0	0	3,383	2,462
<b>OPERATING COSTS:</b> EMPLOYMENT COSTS	45,124				45,124	24,810
OTHER COSTS	38,835				38,835	24,570
<b>TOTAL OPERATING COSTS</b>	83,959	0	0	0	83,959	49,380
<b>OPERATING RESULT</b>	(80,576)	0	0	0	(80,576)	(46,918)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(80,576)	0	0	0	(80,576)	(46,918)

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS: PRE SCHOOLS</b>	25,025	39,200		39,200	64,225	30,045
<b>TOTAL OPERATING COSTS</b>	25,025	39,200	0	39,200	64,225	30,045
<b>OPERATING RESULT</b>	(25,025)	(39,200)	0	(39,200)	(64,225)	(30,045)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE: BUILDING IMPROVEMENTS</b>	15,264	(15,264)		(15,264)	0	0
<b>TOTAL CAPITAL EXPENDITURE</b>	15,264	(15,264)	0	(15,264)	0	0
<b>NET COST OF ACTIVITY</b>	(40,289)	(23,936)	0	(23,936)	(64,225)	(30,045)

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b> INCOME	44,825				44,825	2,033
<b>TOTAL OPERATING REVENUE</b>	44,825	0	0	0	44,825	2,033
<b>OPERATING COSTS:</b> CONTRIBUTION TO REGIONAL LIBRARY	351,717				351,717	279,607
KYOGLE LIBRARY EXPENSES	52,225	13,973		13,973	66,198	40,118
DEPRECIATION	640				640	0
<b>TOTAL OPERATING COSTS</b>	404,582	13,973	0	13,973	418,555	319,725
<b>OPERATING RESULT</b>	(359,757)	(13,973)	0	(13,973)	(373,730)	(317,692)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	640				640	0
<b>TOTAL NON-CURRENT INCOME</b>	640	0	0	0	640	0
<b>CAPITAL EXPENDITURE:</b> BUILDING IMPROVEMENTS	67,084	(67,084)		(67,084)	0	0
<b>TOTAL CAPITAL EXPENDITURE</b>	67,084	(67,084)	0	(67,084)	0	0
<b>NET COST OF ACTIVITY</b>	(426,201)	53,111	0	53,111	(373,090)	(317,692)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	1,755,150				1,755,150	502,500
<b>TOTAL OPERATING REVENUE</b>	1,755,150	0	0	0	1,755,150	502,500
<b>OPERATING COSTS:</b>						
MAIN ROAD 141	215,176				215,176	74,130
MAIN ROAD 150	62,388				62,388	29,281
MAIN ROAD 361	332,388		10,000	10,000	342,388	275,236 (1)
MAIN ROAD 544	86,000				86,000	30,270
MAIN ROAD 622	48,390		(10,000)	(10,000)	38,390	15,477 (1)
DEPRECIATION	1,034,137				1,034,137	0
<b>TOTAL OPERATING COSTS</b>	1,778,479	0	0	0	1,778,479	424,394
<b>OPERATING RESULT</b>	(23,329)	0	0	0	(23,329)	78,106
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,034,137				1,034,137	0
CAPITAL GRANTS	232,431				232,431	237,215
SECTION 94 LEVIES	26,299				26,299	0
TRANSFER FROM RESERVE	310,000				310,000	155,000
<b>TOTAL NON-CURRENT INCOME</b>	1,602,867	0	0	0	1,602,867	392,215
<b>CAPITAL EXPENDITURE:</b>						
MAIN ROAD 141	843,952				843,952	408,065
MAIN ROAD 150	20,352		7,000	7,000	27,352	26,384 (2)
MAIN ROAD 361	633,367				633,367	513,473
MAIN ROAD 544	258,346		(7,000)	(7,000)	251,346	101,685 (2)
MAIN ROAD 622	114,537				114,537	114,993
BRIDGES	0		62,000	62,000	62,000	24 (3)
<b>TOTAL CAPITAL EXPENDITURE</b>	1,870,554	0	62,000	62,000	1,932,554	1,164,624
<b>NET COST OF ACTIVITY</b>	(291,016)	0	(62,000)	(62,000)	(353,016)	(694,303)

(1) Match budget to required expenditure

(2) Funding adjustment between activities

(3) Remove old bridge at Minneys

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
GRANTS	55,854				55,854	27,927
STREET LIGHTING SUBSIDY	32,000				32,000	0
<b>TOTAL OPERATING REVENUE</b>	87,854	0	0	0	87,854	27,927
<b>OPERATING COSTS:</b>						
STREET LIGHTING	111,425				111,425	53,647
KYOGLE	278,985				278,985	133,605
BONALBO	39,058				39,058	12,161
WOODENBONG	33,478				33,478	13,127
MALLANGANEE	14,508		(2,000)	(2,000)	12,508	291 (1)
WIANGAREE	3,906		2,000	2,000	5,906	4,383 (1)
TABULAM	13,391				13,391	4,025
OLD BONALBO	5,580				5,580	186
OLD GREVILLIA	1,116				1,116	47
DEPRECIATION	302,210				302,210	0
<b>TOTAL OPERATING COSTS</b>	803,657	0	0	0	803,657	221,472
<b>OPERATING RESULT</b>	(715,803)	0	0	0	(715,803)	(193,545)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	302,210				302,210	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	9,625				9,625	4,848
<b>TOTAL NON-CURRENT INCOME</b>	311,835	0	0	0	311,835	4,848
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	1,585,982				1,585,982	83,222
<b>TOTAL CAPITAL EXPENDITURE</b>	1,585,982	0	0	0	1,585,982	83,222
<b>NET COST OF ACTIVITY</b>	(1,989,950)	0	0	0	(1,989,950)	(271,919)

(1) Match budget to required expenditure

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
GRANTS AND CONTRIBUTIONS	1,861,273	892		892	1,862,165	764,535
FLOOD DAMAGE	108,229				108,229	142,415
<b>TOTAL OPERATING REVENUE</b>	1,969,502	892	0	892	1,970,394	906,950
<b>OPERATING COSTS:</b>						
SEALED ROADS MAINTENANCE	546,967				546,967	305,073
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	857,087
FLOOD DAMAGE	108,229				108,229	0
OTHER	30,503				30,503	24,178
DEPRECIATION	2,398,443				2,398,443	0
<b>TOTAL OPERATING COSTS</b>	4,584,142	0	0	0	4,584,142	1,186,338
<b>OPERATING RESULT</b>	(2,614,640)	892	0	892	(2,613,748)	(279,388)
<b>NON-CURRENT INCOME:</b>						
GRANTS	1,481,011				1,481,011	13,636
SECTION 94 LEVIES	54,582				54,582	67,246
RESERVE TRANSFER	1,250,000				1,250,000	625,000
DEPRECIATION	2,398,443				2,398,443	0
<b>TOTAL NON-CURRENT INCOME</b>	5,184,036	0	0	0	5,184,036	705,882
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	5,575,236				5,575,236	1,080,742
<b>TOTAL CAPITAL EXPENDITURE</b>	5,575,236	0	0	0	5,575,236	1,080,742
<b>NET COST OF ACTIVITY</b>	(3,005,840)	892	0	892	(3,004,948)	(654,248)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	1,514,528	(6,380)		(6,380)	1,508,148	208,435
FLOOD DAMAGE	71,949				71,949	0
<b>TOTAL OPERATING REVENUE</b>	1,586,477	(6,380)	0	(6,380)	1,580,097	208,435
<b>OPERATING COSTS:</b>						
MAINTENANCE	585,513				585,513	486,912
DEPRECIATION	746,801				746,801	0
<b>TOTAL OPERATING COSTS</b>	1,332,314	0	0	0	1,332,314	486,912
<b>OPERATING RESULT</b>	254,163	(6,380)	0	(6,380)	247,783	(278,477)
<b>NON-CURRENT INCOME:</b>						
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	600,000
<b>TOTAL NON-CURRENT INCOME</b>	4,107,115	0	0	0	4,107,115	550,484
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	7,113,076				7,113,076	1,601,201
<b>TOTAL CAPITAL EXPENDITURE</b>	7,113,076	0	0	0	7,113,076	1,601,201
<b>NET COST OF ACTIVITY</b>	(2,751,798)	(6,380)	0	(6,380)	(2,758,178)	(1,329,194)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
RFS CONTRIBUTION	149,501				149,501	21,870
TOWN BRIGADE CONTRIBUTION	21,600				21,600	14,575
SES CONTRIBUTION	29,275				29,275	17,972
DEPRECIATION	139,772				139,772	0
<b>TOTAL OPERATING COSTS</b>	340,148	0	0	0	340,148	54,417
<b>OPERATING RESULT</b>	(340,148)	0	0	0	(340,148)	(54,417)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	139,772				139,772	0
CONTRIBUTIONS	163,600	28,769	60,000	88,769	252,369	11,563 (1)
<b>TOTAL NON-CURRENT INCOME</b>	303,372	28,769	60,000	88,769	392,141	11,563
<b>CAPITAL EXPENDITURE:</b>						
BUSHFIRE SHEDS	0				0	0
SES BUILDINGS	190,073	28,769	60,000	88,769	278,842	0 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	190,073	28,769	60,000	88,769	278,842	0
<b>NET COST OF ACTIVITY</b>	(226,849)	0	0	0	(226,849)	(42,854)

(1) Tabulam SES building



**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
KYOGLE	109,631				109,631	78,632
BONALBO	11,038				11,038	7,270
WOODENBONG	15,297				15,297	12,639
<b>TOTAL OPERATING REVENUE</b>	135,966	0	0	0	135,966	98,541
<b>OPERATING COSTS:</b>						
KYOGLE	368,628	(24,537)		(24,537)	344,091	216,541
BONALBO	85,603				85,603	51,798
WOODENBONG	91,810				91,810	56,745
DEPRECIATION	159,314				159,314	0
<b>TOTAL OPERATING COSTS</b>	705,355	(24,537)	0	(24,537)	680,818	325,084
<b>OPERATING RESULT</b>	(569,389)	24,537	0	24,537	(544,852)	(226,543)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	159,314				159,314	0
<b>TOTAL NON-CURRENT INCOME</b>	159,314	0	0	0	159,314	0
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	60,353				60,353	41,579
<b>TOTAL CAPITAL EXPENDITURE</b>	60,353	0	0	0	60,353	41,579
<b>NET COST OF ACTIVITY</b>	(470,428)	24,537	0	24,537	(445,891)	(268,122)

**KYOGLÉ COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
INCOME	0				0	6,207
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	6,207
<b>OPERATING COSTS:</b>						
KYOGLÉ	205,398	(18,589)		(18,589)	186,809	112,969
VILLAGES	62,195				62,195	37,205
PARKS ON CROWN RESERVES	119,056				119,056	61,100
TOWN ENTRANCES, SIGNS AND EQUIPMENT	43,713				43,713	15,195
PUBLIC TOILETS	46,134				46,134	13,557
VILLAGE MAINTENANCE AGREEMENTS	33,000				33,000	24,900
DEPRECIATION	176,477				176,477	0
<b>TOTAL OPERATING COSTS</b>	685,973	(18,589)	0	(18,589)	667,384	264,926
<b>OPERATING RESULT</b>	(685,973)	18,589	0	18,589	(667,384)	(258,719)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	176,477				176,477	0
GRANTS / SUBSIDIES	13,364				13,364	0
SECTION 94 CONTRIBUTIONS	14,556				14,556	2,161
<b>TOTAL NON-CURRENT INCOME</b>	204,397	0	0	0	204,397	2,161
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	109,068	11,000		11,000	120,068	6,039
<b>TOTAL CAPITAL EXPENDITURE</b>	109,068	11,000	0	11,000	120,068	6,039
<b>NET COST OF ACTIVITY</b>	(590,644)	7,589	0	7,589	(583,055)	(262,597)

**KYOGLE COUNCIL**  
DECEMBER 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	
<b>OPERATING REVENUE:</b>							
HALL & SHOP RENTS	39,783	5,673	<b>120,000</b>	125,673	165,456	100,604	( 1 )
INTERNAL RENTS	0	406,164		406,164	406,164	202,762	
<b>TOTAL OPERATING REVENUE</b>	39,783	411,837	<b>120,000</b>	531,837	571,620	303,366	
<b>OPERATING COSTS:</b>							
COUNCIL CHAMBERS	96,901	14,349		14,349	111,250	55,173	
KMI	85,533				85,533	52,356	
OTHER COMMUNITY BUILDINGS	89,108	71,250		71,250	160,358	66,462	
PUBLIC HALLS	15,490	(15,490)		(15,490)	0	0	
BUILDINGS ON CROWN RESERVES	16,201		<b>110,000</b>	110,000	126,201	92,427	( 1 )
DEPRECIATION	213,748				213,748	0	
<b>TOTAL OPERATING COSTS</b>	516,981	70,109	<b>110,000</b>	180,109	697,090	266,418	
<b>OPERATING RESULT</b>	(477,198)	341,728	<b>10,000</b>	351,728	(125,470)	36,948	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	213,748				213,748	0	
SECTION 94 INCOME	888				888	421	
GRANTS	432,575				432,575	94,705	
<b>TOTAL NON-CURRENT INCOME</b>	647,211	0	<b>0</b>	0	647,211	95,126	
<b>CAPITAL EXPENDITURE:</b>							
CONSTRUCTION	804,880	82,348		82,348	887,228	26,240	
<b>TOTAL CAPITAL EXPENDITURE</b>	804,880	82,348	<b>0</b>	82,348	887,228	26,240	
<b>NET COST OF ACTIVITY</b>	(634,867)	259,380	<b>10,000</b>	269,380	(365,487)	105,834	

(1) Kyogle caravan park operations

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b> CEMETERY FEES	94,083				94,083	56,998
<b>TOTAL OPERATING REVENUE</b>	94,083	0	0	0	94,083	56,998
<b>OPERATING COSTS:</b>						
KYOGLE CEMETERY	83,041	(9,294)		(9,294)	73,747	35,290
KYOGLE LAWN CEMETERY	52,983				52,983	28,380
OTHER CEMETERIES	17,468				17,468	13,888
CEMETERIES ON CROWN RES	1,080				1,080	0
DEPRECIATION	7,835				7,835	0
<b>TOTAL OPERATING COSTS</b>	162,407	(9,294)	0	(9,294)	153,113	77,558
<b>OPERATING RESULT</b>	(68,324)	9,294	0	9,294	(59,030)	(20,560)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	7,835				7,835	0
<b>TOTAL NON-CURRENT INCOME</b>	7,835	0	0	0	7,835	0
<b>CAPITAL EXPENDITURE:</b> CEMETERY IMPROVEMENTS	10,102				10,102	0
<b>TOTAL CAPITAL EXPENDITURE</b>	10,102	0	0	0	10,102	0
<b>NET COST OF ACTIVITY</b>	(70,591)	9,294	0	9,294	(61,297)	(20,560)

**KYOGLE COUNCIL  
DECEMBER 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
<b>OPERATING REVENUE:</b> INCOME	162,225				162,225	163,696
<b>TOTAL OPERATING REVENUE</b>	162,225	0	0	0	162,225	163,696
<b>OPERATING COSTS:</b> MAINTENANCE	41,217				41,217	18,580
DEPRECIATION	75,657				75,657	0
<b>TOTAL OPERATING COSTS</b>	116,874	0	0	0	116,874	18,580
<b>OPERATING RESULT</b>	45,351	0	0	0	45,351	145,116
<b>NON-CURRENT INCOME:</b> DEPRECIATION	75,657				75,657	0
DEVELOPER CONTRIBUTIONS	3,523				3,523	1,163
GRANTS / SUBSIDIES	40,000		22,000	22,000	62,000	0 (1)
<b>TOTAL NON-CURRENT INCOME</b>	119,180	0	22,000	22,000	141,180	1,163
<b>CAPITAL EXPENDITURE:</b> STORMWATER WORKS	120,083				120,083	2,017
FLOOD MITIGATION	50,000		27,500	27,500	77,500	0 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	170,083	0	27,500	27,500	197,583	2,017
<b>NET COST OF ACTIVITY</b>	(5,552)	0	(5,500)	(5,500)	(11,052)	144,262

(1) Tabulam flood study

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
PRIVATE WORKS	53,288				53,288	75,811
SUNDRY INCOME	7,626				7,626	3,736
<b>TOTAL OPERATING REVENUE</b>	60,914	0	0	0	60,914	79,547
<b>OPERATING COSTS:</b>						
ROAD SURVEY & DESIGN	25,000				25,000	13,374
EMPLOYMENT	977,935	228,072		228,072	1,206,007	566,350
PRIVATE WORKS	48,370				48,370	77,849
RECOVERIES	(564,678)	(574,585)		(574,585)	(1,139,263)	(419,317)
<b>TOTAL OPERATING COSTS</b>	486,627	(346,513)	0	(346,513)	140,114	238,256
<b>OPERATING RESULT</b>	(425,713)	346,513	0	346,513	(79,200)	(158,709)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(425,713)	346,513	0	346,513	(79,200)	(158,709)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
WORKS ORDERS	2,000,000				2,000,000	609,671
MAINTENANCE	927,000				927,000	450,138
<b>TOTAL OPERATING REVENUE</b>	2,927,000	0	0	0	2,927,000	1,059,809
<b>OPERATING COSTS:</b>						
MAINTENANCE MR 83	528,239				528,239	271,189
MAINTENANCE SH 16	283,889				283,889	101,529
ADMINISTRATION	132,633	(132,633)		(132,633)	0	0
WORKS ORDERS	1,670,531				1,670,531	1,837,301
<b>TOTAL OPERATING COSTS</b>	2,615,292	(132,633)	0	(132,633)	2,482,659	2,210,019
<b>OPERATING RESULT</b>	311,708	132,633	0	132,633	444,341	(1,150,210)
<b>NON-CURRENT INCOME:</b>						
MOVEMENT IN RECEIVABLES						1,839,002
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	1,839,002
<b>CAPITAL EXPENDITURE:</b>						
RESERVE TRANSFERS	310,000				310,000	155,000
<b>TOTAL CAPITAL EXPENDITURE</b>	310,000	0	0	0	310,000	155,000
<b>NET COST OF ACTIVITY</b>	1,708	132,633	0	132,633	134,341	533,792

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
QUARRY SALES	362,786		<b>230,000</b>	230,000	592,786	269,638 (1)
<b>TOTAL OPERATING REVENUE</b>	362,786	0	<b>230,000</b>	230,000	592,786	269,638
<b>OPERATING COSTS:</b>						
QUARRY WORKING EXPENSES	303,573		<b>162,000</b>	162,000	465,573	155,353 (1)
DEPRECIATION	26,657				26,657	0
<b>TOTAL OPERATING COSTS</b>	330,230	0	<b>162,000</b>	162,000	492,230	155,353
<b>OPERATING RESULT</b>	32,556	0	<b>68,000</b>	68,000	100,556	114,285
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	26,657				26,657	0
<b>TOTAL NON-CURRENT INCOME</b>	26,657	0	<b>0</b>	0	26,657	0
<b>CAPITAL EXPENDITURE:</b>						
QUARRY REHABILITATION	55,009				55,009	0
RESERVE TRANSFERS	50,000				50,000	25,000
MOVEMENT IN INVENTORIES						(16,852)
<b>TOTAL CAPITAL EXPENDITURE</b>	105,009	0	<b>0</b>	0	105,009	8,148
<b>NET COST OF ACTIVITY</b>	(45,796)	0	<b>68,000</b>	68,000	22,204	106,137

(1) Level of operations higher than anticipated



**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
PLANT INCOME	4,478,436				4,478,436	2,685,851
PLANT SALES	365,500				365,500	152,117
COST OF SOLD PLANT	(274,125)				(274,125)	0
OTHER	65,598				65,598	26,968
<b>TOTAL OPERATING REVENUE</b>	4,635,409	0	0	0	4,635,409	2,864,936
<b>OPERATING COSTS:</b>						
PLANT MAINTENANCE	1,396,533				1,396,533	833,131
DEPRECIATION	1,113,304				1,113,304	0
DEPOTS	156,282				156,282	72,859
STORES	0	(21,477)		(21,477)	(21,477)	(1,813)
<b>TOTAL OPERATING COSTS</b>	2,666,119	(21,477)	0	(21,477)	2,644,642	904,177
<b>OPERATING RESULT</b>	1,969,290	21,477	0	21,477	1,990,767	1,960,759
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,113,304				1,113,304	0
COST OF SOLD PLANT	274,125				274,125	0
<b>TOTAL NON-CURRENT INCOME</b>	1,387,429	0	0	0	1,387,429	0
<b>CAPITAL EXPENDITURE:</b>						
PLANT PURCHASES	1,275,500				1,275,500	634,615
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	1,200,000
DEPOT IMPROVEMENTS	85,766				85,766	12,590
MOVEMENT IN RECEIVABLES						(9,754)
<b>TOTAL CAPITAL EXPENDITURE</b>	3,761,266	0	0	0	3,761,266	1,837,451
<b>NET COST OF ACTIVITY</b>	(404,547)	21,477	0	21,477	(383,070)	123,308

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b> RATES & USER CHARGES	1,455,594				1,455,594	914,436
<b>TOTAL OPERATING REVENUE</b>	1,455,594	0	0	0	1,455,594	914,436
<b>OPERATING COSTS:</b>						
MANAGEMENT	387,180				387,180	205,147
MAINS	152,003				152,003	75,675
RESERVOIRS	29,037				29,037	19,116
RAW WATER	218,600				218,600	108,087
TREATMENT	450,444				450,444	208,750
DEPRECIATION	208,928				208,928	0
<b>TOTAL OPERATING COSTS</b>	1,446,192	0	0	0	1,446,192	616,775
<b>OPERATING RESULT</b>	9,402	0	0	0	9,402	297,661
<b>NON-CURRENT INCOME:</b>						
GRANTS	2,242,729				2,242,729	1,102,502
DEVELOPER CONTRIBUTIONS	4,092				4,092	2,943
DEPRECIATION	208,928				208,928	0
SALE OF HOUSE	225,000				225,000	230,000
<b>TOTAL NON-CURRENT INCOME</b>	2,680,749	0	0	0	2,680,749	1,335,445
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	4,377,711				4,377,711	1,527,128
LOAN REPAYMENTS	187,660				187,660	92,778
MOVEMENT IN LIABILITIES						251,830
<b>TOTAL CAPITAL EXPENDITURE</b>	4,565,371	0	0	0	4,565,371	1,871,736
<b>NET COST OF ACTIVITY</b>	(1,875,220)	0	0	0	(1,875,220)	(238,630)

**KYOGLE COUNCIL**  
DECEMBER 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
<b>OPERATING REVENUE:</b>						
RATES & USER CHARGES	1,295,777				1,295,777	940,108
<b>TOTAL OPERATING REVENUE</b>	1,295,777	0	0	0	1,295,777	940,108
<b>OPERATING COSTS:</b>						
OPERATIONS	351,052				351,052	181,930
MAINS	79,223				79,223	51,653
PUMPING STATIONS	142,485				142,485	96,593
TREATMENT	450,640				450,640	321,919
DEPRECIATION	216,971				216,971	0
<b>TOTAL OPERATING COSTS</b>	1,240,371	0	0	0	1,240,371	652,095
<b>OPERATING RESULT</b>	55,406	0	0	0	55,406	288,013
<b>NON-CURRENT INCOME:</b>						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	1,098				1,098	2,173
DEPRECIATION	216,971				216,971	0
<b>TOTAL NON-CURRENT INCOME</b>	218,069	0	0	0	218,069	2,173
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	647,590				647,590	95,486
LOAN REPAYMENTS	17,539				17,539	8,346
MOVEMENT IN RECEIVABLES						248,866
<b>TOTAL CAPITAL EXPENDITURE</b>	665,129	0	0	0	665,129	352,698
<b>NET COST OF ACTIVITY</b>	(391,654)	0	0	0	(391,654)	(62,512)

**KYOGLE COUNCIL**  
**DECEMBER 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
<b>OPERATING REVENUE:</b>						
GARBAGE & SANITARY CHARGES	898,806				898,806	904,958
<b>TOTAL OPERATING REVENUE</b>	898,806	0	0	0	898,806	904,958
<b>OPERATING COSTS:</b>						
CONTRACTORS	305,870				305,870	174,352
ADMINISTRATION	111,145				111,145	55,573
CONTRIBUTION TO OWM	694,447				694,447	347,224
<b>TOTAL OPERATING COSTS</b>	1,111,462	0	0	0	1,111,462	577,149
<b>OPERATING RESULT</b>	(212,656)	0	0	0	(212,656)	327,809
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
MOVEMENT IN RECEIVABLES	0					383,272
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	383,272
<b>NET COST OF ACTIVITY</b>	(212,656)	0	0	0	(212,656)	(55,463)

### 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 31/12/2016 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



30/01/2017

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)	Approved Changes		REVISED Budget (000's)	Dec Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)				
<b>Income</b>							
Rates and Annual Charges	8,863			8,863		8,863	8,472
User Charges and Fees	5,278		1	5,279	350	5,629	2,587
Interest and Investment Revenue	406			406		406	232
Grants and Contributions - Operating	8,089	87	66	8,242	50	8,292	3,241
Grants and Contributions - Capital	4,136	2,777	29	6,942	82	7,024	1,491
Other Revenues	10			10		10	20
Net gain from the disposal of assets	91	225		316		316	382
<b>Total Income</b>	<b>26,873</b>	<b>3,089</b>	<b>96</b>	<b>30,058</b>	<b>482</b>	<b>30,540</b>	<b>16,425</b>
<b>Expenses</b>							
Employee Benefits and on-costs	7,671		98	7,769	(13)	7,756	4,330
Borrowing Costs	463			463		463	67
Materials & Contracts	4,219	254	(709)	3,764	336	4,100	2,808
Depreciation and Amortisation	7,005			7,005		7,005	
Other Expenses	2,140	37	(19)	2,158		2,158	1,336
Net Loss from Disposal of Assets	0			0		0	0
<b>Total Expenses</b>	<b>21,498</b>	<b>291</b>	<b>(630)</b>	<b>21,159</b>	<b>323</b>	<b>21,482</b>	<b>8,541</b>
<b>Net Operating Result from continuing operations</b>	<b>5,375</b>	<b>2,798</b>	<b>726</b>	<b>8,899</b>	<b>159</b>	<b>9,058</b>	<b>7,884</b>
<b>Net Operating Result before capital items</b>	<b>1,239</b>	<b>21</b>	<b>697</b>	<b>1,957</b>	<b>77</b>	<b>2,034</b>	<b>6,393</b>

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)

30/01/2017

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2016 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)	Approved Changes		REVISED Budget (000's)	Dec Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)				
<b>Capital Funding</b>							
Rates and other untied funding	5,225	3,493	11	8,729	67	8,796	4,523
Capital Grants & Contributions	4,136	2,777	29	6,942	82	7,024	1,491
Loans	10,000			10,000		10,000	0
Income from sale of assets	91	225	-	316	-	316	382
Other Capital Funding Sources	0			0		0	-
<b>Total Capital Funding</b>	<b>19,452</b>	<b>6,495</b>	<b>40</b>	<b>25,987</b>	<b>149</b>	<b>26,136</b>	<b>6,396</b>
<b>Capital Expenditure</b>							
<b>Acquisitions</b>							
Plant and Equipment	1,276			1,276		1,276	668
Land and Buildings	1,302	219	29	1,550	87	1,637	821
Roads, Bridges and Footpaths	9,265	2,321		11,586	62	11,648	2,658
Other	1,208		11	1,219		1,219	511
Stormwater Drainage	170	14		184		184	2
Water	4,885	3,733		8,618		8,618	1,527
Sewer	248	208		456		456	95
<b>Total Acquisitions</b>	<b>18,354</b>	<b>6,495</b>	<b>40</b>	<b>24,889</b>	<b>149</b>	<b>25,038</b>	<b>6,282</b>
<b>Loan Repayments</b>	<b>1,098</b>			<b>1,098</b>		<b>1,098</b>	<b>114</b>
<b>Total Capital Expenditure</b>	<b>19,452</b>	<b>6,495</b>	<b>40</b>	<b>25,987</b>	<b>149</b>	<b>26,136</b>	<b>6,396</b>

**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)

30/01/2017

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# Kyogle Council

## Budget review for the quarter ended - 30 June 2017

### Cash & Investments

	ORIGINAL	Approved Changes		REVISED	Dec	Projected	Actual
	Budget	Revotes	Sept				
	2016/17		Review	Budget	Review	result	YTD
	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
<b>Externally Restricted</b>							
RMS Contributions	314			314		314	314
Developer Contributions	232			232		232	232
Other	189			189		189	222
Water Fund	1,948	(1,265)		683		683	2,432
Sewer Fund	800	(208)		592		592	1064
Domestic Waste Management	(262)			(262)		(262)	215
<b>Total Externally Restricted</b>	<b>3,221</b>	<b>(1,473)</b>	<b>-</b>	<b>1,748</b>	<b>-</b>	<b>1,748</b>	<b>4,479</b>
<b>Internally Restricted</b>							
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	1,224
Transport	604		133	737		737	1,404
Quarries	321	(44)		277	68	345	438
Plant Replacement	1,613		21	1,634		1,634	2,867
<b>Total Internally Restricted</b>	<b>8,837</b>	<b>(2,102)</b>	<b>154</b>	<b>6,889</b>	<b>68</b>	<b>6,957</b>	<b>8,950</b>
<b>Total Restricted</b>	<b>12,058</b>	<b>(3,575)</b>	<b>154</b>	<b>8,637</b>	<b>68</b>	<b>8,705</b>	<b>13,429</b>
<b>Unrestricted</b>	<b>12,986</b>	<b>(125)</b>	<b>532</b>	<b>13,393</b>	<b>(57)</b>	<b>13,336</b>	<b>9,559</b>
<b>Total Cash &amp; Investments</b>	<b>25,044</b>	<b>(3,700)</b>	<b>686</b>	<b>22,030</b>	<b>11</b>	<b>22,041</b>	<b>22,988</b>

**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)

30/01/2017

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# Kyogle Council

**Budget review for the quarter ended - 30 June 2017**

## Financial Indicators

Actual Result 2015/16	Ratio	Result YTD 2016/17	Forecast result <b>ORIGINAL</b> Budget 2016/17	Forecast result <b>REVISED</b> Budget 2016/17	Forecast result <b>PROJECTED</b> Budget 2016/17
	<b>Unrestricted current ratio</b>				
8.93	<i>Current assets less all external restrictions</i> <u><i>Current liabilities less specific purpose liabilities</i></u>	7.19	8.47	7.87	7.88
1.88%	<b>Debt service ratio</b> <i>Debt service cost</i> <u><i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i></u>	1.21%	6.87%	6.75%	6.64%
27.78%	<b>Rates &amp; annual charges coverage ratio</b> <i>Rates &amp; annual charges revenues</i> <u><i>Income from continuing operations</i></u>	51.58%	32.98%	29.49%	29.02%
7.51%	<b>Rates &amp; annual charges outstanding percentage</b> <i>Rates &amp; annual charges outstanding</i> <u><i>Rates &amp; annual charges collectible</i></u>	43.27%	6.96%	6.96%	6.96%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

30/01/2017

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