

KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD JANUARY 1, 2017
TO MARCH 31, 2017**

Presented to Council May 8, 2017.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2017

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review	March Quarter Review
<u>General</u>					
Opening Balance - Restricted	12,675,699	15,403,764	15,403,764	15,403,764	15,403,764
Opening Balance - Unrestricted	0	0	0	0	0
	<u>12,675,699</u>	<u>15,403,764</u>	<u>15,403,764</u>	<u>15,403,764</u>	<u>15,403,764</u>
Movement - Restricted	4,616,275	2,434,371	2,966,415	2,822,443	(5,981,498)
Movement - Unrestricted	0	0	0	0	0
	<u>4,616,275</u>	<u>2,434,371</u>	<u>2,966,415</u>	<u>2,822,443</u>	<u>(5,981,498)</u>
Closing Balance - Restricted	17,291,974	17,838,135	18,370,179	18,226,207	9,422,266
Closing Balance - Unrestricted	0	0	0	0	0
	<u>17,291,974</u>	<u>17,838,135</u>	<u>18,370,179</u>	<u>18,226,207</u>	<u>9,422,266</u>
<u>State Highways</u>					
Opening Balance - Restricted	408,437	602,197	602,197	602,197	602,197
Movement - Restricted	1,708	1,708	134,341	134,341	184,341
Closing Balance - Restricted	<u>410,145</u>	<u>603,905</u>	<u>736,538</u>	<u>736,538</u>	<u>786,538</u>
<u>Quarries</u>					
Opening Balance - Restricted	160,461	322,398	322,398	322,398	322,398
Movement - Restricted	(976)	(45,796)	(45,796)	67,024	77,024
Closing Balance - Restricted	<u>159,485</u>	<u>276,602</u>	<u>276,602</u>	<u>389,422</u>	<u>399,422</u>
<u>Plant</u>					
Opening Balance - Restricted	1,392,604	2,017,333	2,017,333	2,017,333	2,017,333
Movement - Restricted	(404,547)	(404,547)	(383,070)	(383,070)	(383,070)
Closing Balance - Restricted	<u>988,057</u>	<u>1,612,786</u>	<u>1,634,263</u>	<u>1,634,263</u>	<u>1,634,263</u>
<u>Total General Fund</u>					
Opening Balance - Restricted	14,637,201	18,345,691	18,345,691	18,345,691	18,345,691
Opening Balance - Unrestricted	0	0	0	0	0
	<u>14,637,201</u>	<u>18,345,691</u>	<u>18,345,691</u>	<u>18,345,691</u>	<u>18,345,691</u>
Movement - Restricted	4,212,460	1,985,736	2,671,890	2,640,738	(6,103,203)
Movement - Unrestricted	0	0	0	0	0
	<u>4,212,460</u>	<u>1,985,736</u>	<u>2,671,890</u>	<u>2,640,738</u>	<u>(6,103,203)</u>
Closing Balance - Restricted	18,849,661	20,331,427	21,017,581	20,986,429	12,242,488
Closing Balance - Unrestricted	0	0	0	0	0
	<u>18,849,661</u>	<u>20,331,427</u>	<u>21,017,581</u>	<u>20,986,429</u>	<u>12,242,488</u>
<u>Water Fund</u>					
Opening Balance	1,305,879	2,558,680	2,558,680	2,558,680	2,558,680
Movement	(610,238)	(1,875,220)	(1,875,220)	(1,875,220)	(1,875,220)
Closing Balance	<u>695,641</u>	<u>683,460</u>	<u>683,460</u>	<u>683,460</u>	<u>683,460</u>
<u>Sewer Fund</u>					
Opening Balance	770,532	983,594	983,594	983,594	983,594
Movement	(183,878)	(391,654)	(391,654)	(391,654)	(372,431)
Closing Balance	<u>586,654</u>	<u>591,940</u>	<u>591,940</u>	<u>591,940</u>	<u>611,163</u>
<u>Domestic Waste Fund</u>					
Opening Balance	(19,457)	(49,768)	(49,768)	(49,768)	(49,768)
Movement	(212,656)	(212,656)	(212,656)	(212,656)	(206,156)
Closing Balance	<u>(232,113)</u>	<u>(262,424)</u>	<u>(262,424)</u>	<u>(262,424)</u>	<u>(255,924)</u>

STATEMENT OF SIGNIFICANT VARIANCES

MARCH QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Governance - Employment Costs		(20,000)
Governance - Election Expenses		(20,000)
Governance - Advertising Costs		(12,000)
Administration - Office Expenses		(21,000)
Administration - Other		(6,000)
Personnel - Operating Revenue	(30,000)	
Personnel - Employment Costs		(93,800)
Personnel - Other		20,000
Personnel - Tools, Clothing & Signage		40,000
Finance - Rates Income	(38,000)	
Finance - Interest Income	38,000	
Finance - Operating Costs		(20,000)
Finance - Loan Interest		(303,330)
Finance - Loan Income	(10,000,000)	
Finance - Principal Repayments		(867,335)
Crown Reserves - Operating Revenue	(562)	
Crown Reserves - Operating Costs		1,500
Town Planning - Operating Revenue	5,500	
Town Planning - Operating Costs		5,500
Environmental Health - Operating Revenue	10,000	
Environmental Health - FNCCC Refund	85,801	
Environmental Health - Employment Costs		(20,000)
Environmental Health - Noxious Plants		(9,500)
Environmental Health - Sundries		4,500
Other Waste Management - Operating Revenue	3,400	
Other Waste Management - Collection Costs		(30,000)
Other Waste Management - NEWF Contribution		(867)
Economic Development - Grants	5,500	
Economic Development - Operating Costs		5,500
Public Libraries - Operating Revenue	2,600	
Public Libraries - Operating Costs		2,600
Regional Roads - Operating Revenue	(12,640)	
Regional Roads - Capital Expenditure MR 141		(191,433)
Regional Roads - Capital Expenditure MR 361		(25,296)
Regional Roads - Capital Expenditure MR 544		(141,137)
Regional Roads - Capital Expenditure Bridges		28,000
Urban Local Roads - Capital Expenditure		(41,262)
Rural Local Roads - Operating Costs		10,000
Rural Local Roads - Capital Expenditure		(120,000)
Bridges - Operating Costs		30,000
Bridges - Capital Expenditure		547,001
Emergency Services - RFS Contribution		106,800
Parks & Gardens - Operating Revenue	6,208	
Parks & Gardens - Capital Expenditure		7,390
Stormwater Management - Capital Expenditure		13,917
State Highways - Operating Revenue	550,000	
State Highways - Operating Costs		500,000
Quarries - Operating Revenue	35,000	
Quarries - Operating Costs		25,000
Water Fund - Operating Costs		5,000
Water Fund - Sale of House	5,000	
Sewer Fund - Operating Revenue	40,000	
Sewer Fund - Operating Costs		20,777
Domestic Waste Management - Operating Revenue	6,500	
Totals	(9,287,693)	(569,475)
	Net Adjustment	(8,718,218)

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
GOVERNANCE	(543,586)	0	52,000	52,000	(491,586)	(372,802)
ADMINISTRATION	(1,439,827)	157,685	27,000	184,685	(1,255,142)	(866,869)
PERSONNEL	(417,123)	0	3,800	3,800	(413,323)	(293,700)
FINANCE	17,164,629	(92,883)	(8,809,335)	(8,902,218)	8,262,411	7,816,746
CROWN RESERVES	(8,473)	0	(2,062)	(2,062)	(10,535)	(9,743)
TOWN PLANNING	(174,669)	(73,962)	0	(73,962)	(248,631)	(138,044)
ENVIRONMENTAL HEALTH	(241,127)	0	120,801	120,801	(120,326)	(102,164)
BUILDING CONTROL	(32,397)	0	0	0	(32,397)	(17,380)
REGULATORY CONTROL	(108,728)	0	0	0	(108,728)	(90,738)
OTHER WASTE MANAGEMENT	(334,036)	0	34,267	34,267	(299,769)	336,068
ECONOMIC DEVELOPMENT	(160,777)	(62,520)	0	(62,520)	(223,297)	(93,920)
COMMUNITY SERVICES	(259,201)	(67,276)	0	(67,276)	(326,477)	(175,457)
ART GALLERIES	(80,576)	0	0	0	(80,576)	(62,470)
PRE SCHOOLS	(40,289)	(23,936)	0	(23,936)	(64,225)	(47,123)
PUBLIC LIBRARIES	(426,201)	53,111	0	53,111	(373,090)	(325,790)
REGIONAL ROADS	(291,016)	(62,000)	317,226	255,226	(35,790)	(430,164)
URBAN LOCAL ROADS	(1,989,950)	0	41,262	41,262	(1,948,688)	(567,766)
RURAL LOCAL ROADS	(3,005,840)	892	110,000	110,892	(2,894,948)	(2,500,374)
BRIDGES	(2,751,798)	(6,380)	(577,001)	(583,381)	(3,335,179)	(1,908,596)
EMERGENCY SERVICES	(226,849)	0	(106,800)	(106,800)	(333,649)	(331,425)
SWIMMING POOLS	(470,428)	24,537	0	24,537	(445,891)	(397,984)
PARKS & GARDENS	(590,644)	7,589	(1,182)	6,407	(584,237)	(464,638)
COMMUNITY BUILDINGS	(634,867)	182,908	0	182,908	(451,959)	125,898
PUBLIC CEMETERIES	(70,591)	9,294	0	9,294	(61,297)	(42,894)
STORMWATER MANAGEMENT	(5,552)	(5,500)	(13,917)	(19,417)	(24,969)	135,903
ENGINEERING ADMINISTRATION	(425,713)	346,513	0	346,513	(79,200)	(197,209)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(481,344)
	2,434,371	388,072	(8,803,941)	(8,415,869)	(5,981,498)	(1,503,979)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW
GENERAL MANAGER - GOVERNANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
TOTAL OPERATING REVENUE	0	0	0	0	0	0	
OPERATING COSTS:							
EMPLOYMENT	274,102		(20,000)	(20,000)	254,102	184,556	(1)
COUNCILLOR SERVICES	164,673				164,673	129,377	
COUNCILLOR PROF DEVELOPMT	19,872				19,872	7,223	
ELECTION	76,008		(20,000)	(20,000)	56,008	55,879	(2)
LEGALS	15,225				15,225	8,492	
ADVERTISING, NOROC, LGSA	60,996		(12,000)	(12,000)	48,996	37,743	(3)
RECOVERIES	(67,290)				(67,290)	(50,468)	
TOTAL OPERATING COSTS	543,586	0	(52,000)	(52,000)	491,586	372,802	
OPERATING RESULT	(543,586)	0	52,000	52,000	(491,586)	(372,802)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(543,586)	0	52,000	52,000	(491,586)	(372,802)	

(1) Staff vacancy during year

(2) Election costs lower than anticipated

(3) Advertising costs lower than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

GENERAL MANAGER - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
TOTAL OPERATING REVENUE	0	0	0	0	0	0	
OPERATING COSTS:							
EMPLOYMENT	917,157	(298,502)		(298,502)	618,655	489,739	
OFFICE EXPENSES	465,803	155,166	(21,000)	134,166	599,969	330,638	(1)
OTHER	37,798	(14,349)	(6,000)	(20,349)	17,449	8,838	(2)
DEPRECIATION	83,755				83,755	0	
RECOVERIES	(148,567)				(148,567)	(111,426)	
TOTAL OPERATING COSTS	1,355,946	(157,685)	(27,000)	(184,685)	1,171,261	717,789	
OPERATING RESULT	(1,355,946)	157,685	27,000	184,685	(1,171,261)	(717,789)	
NON-CURRENT INCOME:							
DEPRECIATION	83,755				83,755	0	
TOTAL NON-CURRENT INCOME	83,755	0	0	0	83,755	0	
CAPITAL EXPENDITURE:							
OFFICE EQUIPMENT & FURNITURE	167,636				167,636	149,080	
TOTAL CAPITAL EXPENDITURE	167,636	0	0	0	167,636	149,080	
NET COST OF ACTIVITY	(1,439,827)	157,685	27,000	184,685	(1,255,142)	(866,869)	

(1) Printing & stationery costs lower than anticipated

(2) Subscriptions and uniform costs lower than anticipated

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

GENERAL MANAGER - PERSONNEL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GRANTS & SUBSIDIES	68,501		(30,000)	(30,000)	38,501	32,334	(1)
TOTAL OPERATING REVENUE	68,501	0	(30,000)	(30,000)	38,501	32,334	
OPERATING COSTS:							
EMPLOYMENT	(18,142)		(93,800)	(93,800)	(111,942)	(192,170)	(2)
INSURANCE & RISK MANAGEMENT	358,190				358,190	300,703	
OTHER	208,014		20,000	20,000	228,014	213,125	(1)
TOOLS, CLOTHING & SIGNAGE	64,173		40,000	40,000	104,173	99,335	(3)
RECOVERIES	(126,611)				(126,611)	(94,959)	
TOTAL OPERATING COSTS	485,624	0	(33,800)	(33,800)	451,824	326,034	
OPERATING RESULT	(417,123)	0	3,800	3,800	(413,323)	(293,700)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(417,123)	0	3,800	3,800	(413,323)	(293,700)	

(1) Workers compensation reimbursements / costs lower than anticipated

(2) Employment recoveries higher than anticipated

(3) Cost of safety equipment and tools higher than anticipated

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

GENERAL MANAGER - FINANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GENERAL RATES INCOME	6,040,910		(38,000)	(38,000)	6,002,910	5,984,541	(1)
INTEREST & SUNDRY INCOME	288,385	13,537	38,000	51,537	339,922	334,132	(2)
REVENUE SHARING GRANT	2,359,308	57,695		57,695	2,417,003	1,862,752	
TOTAL OPERATING REVENUE	8,688,603	71,232	0	71,232	8,759,835	8,181,425	
OPERATING COSTS:							
FINANCE	265,664	164,115	(20,000)	144,115	409,779	314,806	(3)
VALUATION AND AUDITOR FEES	102,506				102,506	65,579	
OTHER	23,085				23,085	12,752	
INTEREST	303,330		(303,330)	(303,330)	0	0	(4)
RECOVERIES	(37,946)				(37,946)	(28,458)	
TOTAL OPERATING COSTS	656,639	164,115	(323,330)	(159,215)	497,424	364,679	
OPERATING RESULT	8,031,964	(92,883)	323,330	230,447	8,262,411	7,816,746	
NON-CURRENT INCOME:							
LOAN INCOME	10,000,000		(10,000,000)	(10,000,000)	0	0	(4)
TOTAL NON-CURRENT INCOME	10,000,000	0	(10,000,000)	(10,000,000)	0	0	
CAPITAL EXPENDITURE:							
LOAN REPAYMENTS	867,335		(867,335)	(867,335)	0	0	(4)
TOTAL CAPITAL EXPENDITURE	867,335	0	(867,335)	(867,335)	0	0	
NET COST OF ACTIVITY	17,164,629	(92,883)	(8,809,335)	(8,902,218)	8,262,411	7,816,746	

(1) Debt recovery recoupments lower than anticipated

(2) Level of investments higher than anticipated

(3) Debt recovery costs lower than anticipated

(4) Borrowings deferred to future years

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

GENERAL MANAGER - CROWN RESERVES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENT	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
HALL RENTS	562		(562)	(562)	0	0	(1)
TOTAL OPERATING REVENUE	562	0	(562)	(562)	0	0	
OPERATING COSTS:							
CROWN RESERVES	9,035		1,500	1,500	10,535	9,743	(2)
TOTAL OPERATING COSTS	9,035	0	1,500	1,500	10,535	9,743	
OPERATING RESULT	(8,473)	0	(2,062)	(2,062)	(10,535)	(9,743)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(8,473)	0	(2,062)	(2,062)	(10,535)	(9,743)	

(1) Hall rents lower than anticipated

(2) Operating costs higher than anticipated

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	128,216		5,500	5,500	133,716	129,331	(1)
TOTAL OPERATING REVENUE	128,216	0	5,500	5,500	133,716	129,331	
OPERATING COSTS:							
EMPLOYMENT	231,297	73,962	1,000	74,962	306,259	224,310	
OFFICE EXPENSES	31,513		4,500	4,500	36,013	29,464	
OTHER	40,075				40,075	13,601	
TOTAL OPERATING COSTS	302,885	73,962	5,500	79,462	382,347	267,375	(2)
OPERATING RESULT	(174,669)	(73,962)	0	(73,962)	(248,631)	(138,044)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(174,669)	(73,962)	0	(73,962)	(248,631)	(138,044)	

(1) Level of activity higher than anticipated

(2) Operating costs 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	145,324		10,000	10,000	155,324	150,520	(1)
FNCCC REFUND			85,801	85,801	85,801	0	(2)
TOTAL OPERATING REVENUE	145,324	0	95,801	95,801	241,125	150,520	
OPERATING COSTS:							
EMPLOYMENT	241,442		(20,000)	(20,000)	221,442	150,221	(3)
NOXIOUS PLANTS	125,201		(9,500)	(9,500)	115,701	86,775	(4)
ON SITE WASTE MANAGEMENT	102,613				102,613	76,960	
SUNDRIES	10,899		4,500	4,500	15,399	9,006	(5)
RECOVERIES	(93,704)				(93,704)	(70,278)	
TOTAL OPERATING COSTS	386,451	0	(25,000)	(25,000)	361,451	252,684	
OPERATING RESULT	(241,127)	0	120,801	120,801	(120,326)	(102,164)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(241,127)	0	120,801	120,801	(120,326)	(102,164)	

(1) Level of activity higher than anticipated

(2) Refund of contributions

(3) Employment costs lower than anticipated

(4) Annual contribution lower than anticipated

(5) Office expenses 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	48,473				48,473	42,159
TOTAL OPERATING REVENUE	48,473	0	0	0	48,473	42,159
OPERATING COSTS: BUILDING INSPECTIONS	80,870				80,870	59,539
TOTAL OPERATING COSTS	80,870	0	0	0	80,870	59,539
OPERATING RESULT	(32,397)	0	0	0	(32,397)	(17,380)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(32,397)	0	0	0	(32,397)	(17,380)

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	32,413				32,413	10,446
TOTAL OPERATING REVENUE	32,413	0	0	0	32,413	10,446
OPERATING COSTS: REGULATORY EXPENDITURE DEPRECIATION	133,141 1,802				133,141 1,802	98,069 0
TOTAL OPERATING COSTS	134,943	0	0	0	134,943	98,069
OPERATING RESULT	(102,530)	0	0	0	(102,530)	(87,623)
NON-CURRENT INCOME: DEPRECIATION	1,802				1,802	0
TOTAL NON-CURRENT INCOME	1,802	0	0	0	1,802	0
CAPITAL EXPENDITURE: CONSTRUCTION	8,000				8,000	3,115
TOTAL CAPITAL EXPENDITURE	8,000	0	0	0	8,000	3,115
NET COST OF ACTIVITY	(108,728)	0	0	0	(108,728)	(90,738)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - OTHER WASTE MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
WASTE CHARGES	613,867		2,800	2,800	616,667	546,190
GRANTS	65,700		600	600	66,300	66,208
TOTAL OPERATING REVENUE	679,567	0	3,400	3,400	682,967	612,398 (1)
OPERATING COSTS:						
COLLECTION & WASTE DEPOTS	1,044,694		(30,000)	(30,000)	1,014,694	684,462 (2)
DEPRECIATION	98,778				98,778	0
RECOVERIES FROM DWM	(694,447)				(694,447)	(520,835)
NEWF CONTRIBUTION	10,404		(867)	(867)	9,537	9,537 (3)
TOTAL OPERATING COSTS	459,429	0	(30,867)	(30,867)	428,562	173,164
OPERATING RESULT	220,138	0	34,267	34,267	254,405	439,234
NON-CURRENT INCOME:						
DEPRECIATION	98,778				98,778	0
GRANTS	32,468				32,468	0
TOTAL NON-CURRENT INCOME	131,246	0	0	0	131,246	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	660,000				660,000	77,746
LOAN REPAYMENTS	25,420				25,420	25,420
TOTAL CAPITAL EXPENDITURE	685,420	0	0	0	685,420	103,166
NET COST OF ACTIVITY	(334,036)	0	34,267	34,267	(299,769)	336,068

(1) Level of activity higher than anticipated

(2) Savings achieved in waste levy payments

(3) Annual contribution lower than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ECONOMIC DEVELOPMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOURISM INCOME	10,831	46,139		46,139	56,970	53,502
BACK TO BUSINESS WEEK			5,500	5,500	5,500	5,500 (1)
TOTAL OPERATING REVENUE	10,831	46,139	5,500	51,639	62,470	59,002
OPERATING COSTS:						
ECONOMIC DEVELOPMENT	30,000	50,000		50,000	80,000	10,036
EMPLOYMENT COSTS	82,486				82,486	63,913
TOURISM EXPENDITURE	59,122	58,659		58,659	117,781	67,720
BACK TO BUSINESS WEEK			5,500	5,500	5,500	11,253 (1)
TOTAL OPERATING COSTS	171,608	108,659	5,500	114,159	285,767	152,922
OPERATING RESULT	(160,777)	(62,520)	0	(62,520)	(223,297)	(93,920)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(160,777)	(62,520)	0	(62,520)	(223,297)	(93,920)

(1) Back to business week project

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - COMMUNITY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,230				1,230	1,000
TOTAL OPERATING REVENUE	1,230	0	0	0	1,230	1,000
OPERATING COSTS:						
EMPLOYMENT COSTS	63,674	67,276		67,276	130,950	103,996
AGED CARE	61,292				61,292	0
COMMUNITY DONATIONS	114,300				114,300	71,444
OTHER	21,165				21,165	1,017
TOTAL OPERATING COSTS	260,431	67,276	0	67,276	327,707	176,457
OPERATING RESULT	(259,201)	(67,276)	0	(67,276)	(326,477)	(175,457)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(259,201)	(67,276)	0	(67,276)	(326,477)	(175,457)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ART GALLERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
INCOME	3,383				3,383	2,462
TOTAL OPERATING REVENUE	3,383	0	0	0	3,383	2,462
OPERATING COSTS:						
EMPLOYMENT COSTS	45,124				45,124	35,350
OTHER COSTS	38,835				38,835	29,582
TOTAL OPERATING COSTS	83,959	0	0	0	83,959	64,932
OPERATING RESULT	(80,576)	0	0	0	(80,576)	(62,470)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(80,576)	0	0	0	(80,576)	(62,470)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - PRE SCHOOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS: PRE SCHOOLS	25,025	39,200		39,200	64,225	47,123
TOTAL OPERATING COSTS	25,025	39,200	0	39,200	64,225	47,123
OPERATING RESULT	(25,025)	(39,200)	0	(39,200)	(64,225)	(47,123)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE: BUILDING IMPROVEMENTS	15,264	(15,264)		(15,264)	0	0
TOTAL CAPITAL EXPENDITURE	15,264	(15,264)	0	(15,264)	0	0
NET COST OF ACTIVITY	(40,289)	(23,936)	0	(23,936)	(64,225)	(47,123)

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

PLANNING AND ENVIRONMENTAL SERVICES - PUBLIC LIBRARIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
INCOME	44,825		2,600	2,600	47,425	46,473	(1)
TOTAL OPERATING REVENUE	44,825	0	2,600	2,600	47,425	46,473	
OPERATING COSTS:							
CONTRIBUTION TO REGIONAL LIBRARY	351,717				351,717	307,568	
KYOGLE LIBRARY EXPENSES	52,225	13,973	2,600	16,573	68,798	64,695	(1)
DEPRECIATION	640				640	0	
TOTAL OPERATING COSTS	404,582	13,973	2,600	16,573	421,155	372,263	
OPERATING RESULT	(359,757)	(13,973)	0	(13,973)	(373,730)	(325,790)	
NON-CURRENT INCOME:							
DEPRECIATION	640				640	0	
TOTAL NON-CURRENT INCOME	640	0	0	0	640	0	
CAPITAL EXPENDITURE:							
BUILDING IMPROVEMENTS	67,084	(67,084)		(67,084)	0	0	
TOTAL CAPITAL EXPENDITURE	67,084	(67,084)	0	(67,084)	0	0	
NET COST OF ACTIVITY	(426,201)	53,111	0	53,111	(373,090)	(325,790)	

(1) Level of activity higher than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - REGIONAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GOVERNMENT GRANTS	1,755,150		(12,640)	(12,640)	1,742,510	1,145,546	(1)
TOTAL OPERATING REVENUE	1,755,150	0	(12,640)	(12,640)	1,742,510	1,145,546	
OPERATING COSTS:							
MAIN ROAD 141	215,176				215,176	149,064	
MAIN ROAD 150	62,388				62,388	29,281	
MAIN ROAD 361	332,388	10,000	15,000	25,000	357,388	328,798	(2)
MAIN ROAD 544	86,000		(10,000)	(10,000)	76,000	39,529	(2)
MAIN ROAD 622	48,390	(10,000)	(5,000)	(15,000)	33,390	20,879	(2)
DEPRECIATION	1,034,137				1,034,137	0	
TOTAL OPERATING COSTS	1,778,479	0	0	0	1,778,479	567,551	
OPERATING RESULT	(23,329)	0	(12,640)	(12,640)	(35,969)	577,995	
NON-CURRENT INCOME:							
DEPRECIATION	1,034,137				1,034,137	0	
CAPITAL GRANTS	232,431				232,431	237,215	
SECTION 94 LEVIES	26,299				26,299	10,760	
TRANSFER FROM RESERVE	310,000				310,000	232,500	
TOTAL NON-CURRENT INCOME	1,602,867	0	0	0	1,602,867	480,475	
CAPITAL EXPENDITURE:							
MAIN ROAD 141	843,952		(191,433)	(191,433)	652,519	637,618	(2)
MAIN ROAD 150	20,352	7,000		7,000	27,352	26,734	
MAIN ROAD 361	633,367		(25,296)	(25,296)	608,071	539,288	(2)
MAIN ROAD 544	258,346	(7,000)	(141,137)	(148,137)	110,209	110,209	(2)
MAIN ROAD 622	114,537				114,537	114,993	
BRIDGES	0	62,000	28,000	90,000	90,000	59,792	(3)
TOTAL CAPITAL EXPENDITURE	1,870,554	62,000	(329,866)	(267,866)	1,602,688	1,488,634	
NET COST OF ACTIVITY	(291,016)	(62,000)	317,226	255,226	(35,790)	(430,164)	

(1) Grant allocation determined

(2) Match budget to required expenditure

(3) Minneys bridge non slip deck

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - URBAN LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS	55,854				55,854	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	111,425				111,425	75,805
KYOGLE	278,985				278,985	228,977
BONALBO	39,058				39,058	19,246
WOODENBONG	33,478				33,478	20,598
MALLANGANEE	14,508	(2,000)	(3,000)	(5,000)	9,508	1,194 (1)
WIANGAREE	3,906	2,000	3,000	5,000	8,906	8,251 (1)
TABULAM	13,391				13,391	12,958
OLD BONALBO	5,580				5,580	5,520
OLD GREVILLIA	1,116				1,116	147
DEPRECIATION	302,210				302,210	0
TOTAL OPERATING COSTS	803,657	0	0	0	803,657	372,696
OPERATING RESULT	(715,803)	0	0	0	(715,803)	(330,805)
NON-CURRENT INCOME:						
DEPRECIATION	302,210				302,210	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	9,625				9,625	8,628
TOTAL NON-CURRENT INCOME	311,835	0	0	0	311,835	8,628
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,585,982		(41,262)	(41,262)	1,544,720	245,589 (1)
TOTAL CAPITAL EXPENDITURE	1,585,982	0	(41,262)	(41,262)	1,544,720	245,589
NET COST OF ACTIVITY	(1,989,950)	0	41,262	41,262	(1,948,688)	(567,766)

(1) Match budget to required expenditure

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - RURAL LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GRANTS AND CONTRIBUTIONS	1,861,273	892		892	1,862,165	1,032,630	
FLOOD DAMAGE	108,229				108,229	108,229	
TOTAL OPERATING REVENUE	1,969,502	892	0	892	1,970,394	1,140,859	
OPERATING COSTS:							
SEALED ROADS MAINTENANCE	546,967		10,000	10,000	556,967	530,067	(1)
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	1,388,074	
FLOOD DAMAGE	108,229				108,229	43,096	
OTHER	30,503				30,503	24,178	
DEPRECIATION	2,398,443				2,398,443	0	
TOTAL OPERATING COSTS	4,584,142	0	10,000	10,000	4,594,142	1,985,415	
OPERATING RESULT	(2,614,640)	892	(10,000)	(9,108)	(2,623,748)	(844,556)	
NON-CURRENT INCOME:							
GRANTS	1,481,011		(500)	(500)	1,480,511	23,636	(2)
SECTION 94 LEVIES	54,582				54,582	52,560	
RESERVE TRANSFER	1,250,000				1,250,000	937,500	
DEPRECIATION	2,398,443				2,398,443	0	
TOTAL NON-CURRENT INCOME	5,184,036	0	(500)	(500)	5,183,536	1,013,696	
CAPITAL EXPENDITURE:							
CONSTRUCTION	5,575,236		(120,500)	(120,500)	5,454,736	2,669,514	(1)
TOTAL CAPITAL EXPENDITURE	5,575,236	0	(120,500)	(120,500)	5,454,736	2,669,514	
NET COST OF ACTIVITY	(3,005,840)	892	110,000	110,892	(2,894,948)	(2,500,374)	

(1) Match budget to required expenditure

(2) Grant allocation determined

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - BRIDGES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,514,528	(6,380)		(6,380)	1,508,148	1,403,931
FLOOD DAMAGE	71,949				71,949	71,949
TOTAL OPERATING REVENUE	1,586,477	(6,380)	0	(6,380)	1,580,097	1,475,880
OPERATING COSTS:						
MAINTENANCE	585,513		30,000	30,000	615,513	682,893 (1)
DEPRECIATION	746,801				746,801	0
TOTAL OPERATING COSTS	1,332,314	0	30,000	30,000	1,362,314	682,893
OPERATING RESULT	254,163	(6,380)	(30,000)	(36,380)	217,783	792,987
NON-CURRENT INCOME:						
FEDERAL TIMBER BRIDGE PROG.	2,152,484				2,152,484	41,884
CONTRIBUTIONS	7,830				7,830	0
DEPRECIATION	746,801				746,801	0
RESERVE TRANSFER	1,200,000				1,200,000	900,000
TOTAL NON-CURRENT INCOME	4,107,115	0	0	0	4,107,115	941,884
CAPITAL EXPENDITURE:						
CONSTRUCTION	7,113,076		547,001	547,001	7,660,077	3,643,467 (1)
TOTAL CAPITAL EXPENDITURE	7,113,076	0	547,001	547,001	7,660,077	3,643,467
NET COST OF ACTIVITY	(2,751,798)	(6,380)	(577,001)	(583,381)	(3,335,179)	(1,908,596)

(1) Match budget to required expenditure

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - EMERGENCY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
RFS CONTRIBUTION	149,501		106,800	106,800	256,301	272,376 (1)
TOWN BRIGADE CONTRIBUTION	21,600				21,600	14,575
SES CONTRIBUTION	29,275				29,275	18,541
DEPRECIATION	139,772				139,772	0
TOTAL OPERATING COSTS	340,148	0	106,800	106,800	446,948	305,492
OPERATING RESULT	(340,148)	0	(106,800)	(106,800)	(446,948)	(305,492)
NON-CURRENT INCOME:						
DEPRECIATION	139,772				139,772	0
CONTRIBUTIONS	163,600	88,769		88,769	252,369	76,763
TOTAL NON-CURRENT INCOME	303,372	88,769	0	88,769	392,141	76,763
CAPITAL EXPENDITURE:						
BUSHFIRE SHEDS	0				0	0
SES BUILDINGS	190,073	88,769		88,769	278,842	102,696
TOTAL CAPITAL EXPENDITURE	190,073	88,769	0	88,769	278,842	102,696
NET COST OF ACTIVITY	(226,849)	0	(106,800)	(106,800)	(333,649)	(331,425)

(1) RFS contribution higher than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - SWIMMING POOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
KYOGLE	109,631				109,631	109,045
BONALBO	11,038				11,038	9,910
WOODENBONG	15,297				15,297	17,592
TOTAL OPERATING REVENUE	135,966	0	0	0	135,966	136,547
OPERATING COSTS:						
KYOGLE	368,628	(24,537)		(24,537)	344,091	324,694
BONALBO	85,603				85,603	81,208
WOODENBONG	91,810				91,810	86,182
DEPRECIATION	159,314				159,314	0
TOTAL OPERATING COSTS	705,355	(24,537)	0	(24,537)	680,818	492,084
OPERATING RESULT	(569,389)	24,537	0	24,537	(544,852)	(355,537)
NON-CURRENT INCOME:						
DEPRECIATION	159,314				159,314	0
TOTAL NON-CURRENT INCOME	159,314	0	0	0	159,314	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	60,353				60,353	42,447
TOTAL CAPITAL EXPENDITURE	60,353	0	0	0	60,353	42,447
NET COST OF ACTIVITY	(470,428)	24,537	0	24,537	(445,891)	(397,984)

KYOGLÉ COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - PARKS & GARDENS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
INCOME	0		6,208	6,208	6,208	6,207	(1)
TOTAL OPERATING REVENUE	0	0	6,208	6,208	6,208	6,207	
OPERATING COSTS:							
KYOGLÉ	205,398	(18,589)		(18,589)	186,809	156,125	
VILLAGES	62,195				62,195	49,164	
PARKS ON CROWN RESERVES	119,056				119,056	88,978	
TOWN ENTRANCES, SIGNS AND EQUIPMENT	43,713				43,713	24,316	
PUBLIC TOILETS	46,134				46,134	18,894	
VILLAGE MAINTENANCE AGREEMENTS	33,000				33,000	24,900	
DEPRECIATION	176,477				176,477	0	
TOTAL OPERATING COSTS	685,973	(18,589)	0	(18,589)	667,384	362,377	
OPERATING RESULT	(685,973)	18,589	6,208	24,797	(661,176)	(356,170)	
NON-CURRENT INCOME:							
DEPRECIATION	176,477				176,477	0	
GRANTS / SUBSIDIES	13,364				13,364	8,581	
SECTION 94 CONTRIBUTIONS	14,556				14,556	4,510	
TOTAL NON-CURRENT INCOME	204,397	0	0	0	204,397	13,091	
CAPITAL EXPENDITURE:							
IMPROVEMENTS	109,068	11,000	7,390	18,390	127,458	121,559	(2)
TOTAL CAPITAL EXPENDITURE	109,068	11,000	7,390	18,390	127,458	121,559	
NET COST OF ACTIVITY	(590,644)	7,589	(1,182)	6,407	(584,237)	(464,638)	

(1) Insurance claim not budgetted for

(2) Match budget to required expenditure

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - COMMUNITY BUILDINGS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
HALL & SHOP RENTS	39,783	125,673		125,673	165,456	132,074
INTERNAL RENTS	0	406,164		406,164	406,164	304,143
TOTAL OPERATING REVENUE	39,783	531,837	0	531,837	571,620	436,217
OPERATING COSTS:						
COUNCIL CHAMBERS	96,901	14,349		14,349	111,250	75,335
KMI	85,533				85,533	63,184
OTHER COMMUNITY BUILDINGS	89,108	71,250	(30,000)	41,250	130,358	79,122 (1)
PUBLIC HALLS	15,490	(15,490)		(15,490)	0	0
BUILDINGS ON CROWN RESERVES	16,201	110,000	30,000	140,000	156,201	134,223 (1)
DEPRECIATION	213,748				213,748	0
TOTAL OPERATING COSTS	516,981	180,109	0	180,109	697,090	351,864
OPERATING RESULT	(477,198)	351,728	0	351,728	(125,470)	84,353
NON-CURRENT INCOME:						
DEPRECIATION	213,748				213,748	0
SECTION 94 INCOME	888				888	468
GRANTS	432,575				432,575	94,705
TOTAL NON-CURRENT INCOME	647,211	0	0	0	647,211	95,173
CAPITAL EXPENDITURE:						
CONSTRUCTION	804,880	168,820		168,820	973,700	53,628
TOTAL CAPITAL EXPENDITURE	804,880	168,820	0	168,820	973,700	53,628
NET COST OF ACTIVITY	(634,867)	182,908	0	182,908	(451,959)	125,898

(1) Match budget to required expenditure

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - PUBLIC CEMETERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: CEMETERY FEES	94,083				94,083	81,561
TOTAL OPERATING REVENUE	94,083	0	0	0	94,083	81,561
OPERATING COSTS: KYOGLE CEMETERY	83,041	(9,294)		(9,294)	73,747	51,814
KYOGLE LAWN CEMETERY	52,983				52,983	37,824
OTHER CEMETERIES	17,468				17,468	24,715
CEMETERIES ON CROWN RES	1,080				1,080	0
DEPRECIATION	7,835				7,835	0
TOTAL OPERATING COSTS	162,407	(9,294)	0	(9,294)	153,113	114,353
OPERATING RESULT	(68,324)	9,294	0	9,294	(59,030)	(32,792)
NON-CURRENT INCOME: DEPRECIATION	7,835				7,835	0
TOTAL NON-CURRENT INCOME	7,835	0	0	0	7,835	0
CAPITAL EXPENDITURE: CEMETERY IMPROVEMENTS	10,102				10,102	10,102
TOTAL CAPITAL EXPENDITURE	10,102	0	0	0	10,102	10,102
NET COST OF ACTIVITY	(70,591)	9,294	0	9,294	(61,297)	(42,894)

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

ASSETS AND INFRASTRUCTURE SERVICES - STORMWATER MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	162,225				162,225	163,866
TOTAL OPERATING REVENUE	162,225	0	0	0	162,225	163,866
OPERATING COSTS: MAINTENANCE	41,217				41,217	29,153
DEPRECIATION	75,657				75,657	0
TOTAL OPERATING COSTS	116,874	0	0	0	116,874	29,153
OPERATING RESULT	45,351	0	0	0	45,351	134,713
NON-CURRENT INCOME: DEPRECIATION	75,657				75,657	0
DEVELOPER CONTRIBUTIONS	3,523				3,523	3,206
GRANTS / SUBSIDIES	40,000	22,000		22,000	62,000	0
TOTAL NON-CURRENT INCOME	119,180	22,000	0	22,000	141,180	3,206
CAPITAL EXPENDITURE: STORMWATER WORKS	120,083		13,917	13,917	134,000	2,016
FLOOD MITIGATION	50,000	27,500		27,500	77,500	0
TOTAL CAPITAL EXPENDITURE	170,083	27,500	13,917	41,417	211,500	2,016
NET COST OF ACTIVITY	(5,552)	(5,500)	(13,917)	(19,417)	(24,969)	135,903

(1)

(1) Match budget to required expenditure

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
PRIVATE WORKS	53,288		47,000	47,000	100,288	82,103	(1)
SUNDRY INCOME	7,626				7,626	4,972	
TOTAL OPERATING REVENUE	60,914	0	47,000	47,000	107,914	87,075	
OPERATING COSTS:							
ROAD SURVEY & DESIGN	25,000				25,000	14,503	
EMPLOYMENT	977,935	228,072		228,072	1,206,007	825,382	
PRIVATE WORKS	48,370		47,000	47,000	95,370	88,239	(1)
RECOVERIES	(564,678)	(574,585)		(574,585)	(1,139,263)	(643,840)	
TOTAL OPERATING COSTS	486,627	(346,513)	47,000	(299,513)	187,114	284,284	
OPERATING RESULT	(425,713)	346,513	0	346,513	(79,200)	(197,209)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(425,713)	346,513	0	346,513	(79,200)	(197,209)	

(1) Level of activity higher than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

STATE HIGHWAYS (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
WORKS ORDERS	2,000,000		550,000	550,000	2,550,000	2,007,950 (1)
MAINTENANCE	927,000				927,000	720,919
TOTAL OPERATING REVENUE	2,927,000	0	550,000	550,000	3,477,000	2,728,869
OPERATING COSTS:						
MAINTENANCE MR 83	528,239				528,239	420,129
MAINTENANCE SH 16	283,889				283,889	277,599
ADMINISTRATION	132,633	(132,633)		(132,633)	0	0
WORKS ORDERS	1,670,531		500,000	500,000	2,170,531	2,145,175 (1)
TOTAL OPERATING COSTS	2,615,292	(132,633)	500,000	367,367	2,982,659	2,842,903
OPERATING RESULT	311,708	132,633	50,000	182,633	494,341	(114,034)
NON-CURRENT INCOME:						
MOVEMENT IN RECEIVABLES						1,839,002
TOTAL NON-CURRENT INCOME	0	0	0	0	0	1,839,002
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	310,000				310,000	232,500
TOTAL CAPITAL EXPENDITURE	310,000	0	0	0	310,000	232,500
NET COST OF ACTIVITY	1,708	132,633	50,000	182,633	184,341	1,492,468

(1) Works order activity higher than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

QUARRIES (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
QUARRY SALES	362,786	230,000	35,000	265,000	627,786	445,195 (1)
TOTAL OPERATING REVENUE	362,786	230,000	35,000	265,000	627,786	445,195
OPERATING COSTS:						
QUARRY WORKING EXPENSES	303,573	162,000	25,000	187,000	490,573	189,034 (1)
DEPRECIATION	26,657				26,657	0
TOTAL OPERATING COSTS	330,230	162,000	25,000	187,000	517,230	189,034
OPERATING RESULT	32,556	68,000	10,000	78,000	110,556	256,161
NON-CURRENT INCOME:						
DEPRECIATION	26,657				26,657	0
TOTAL NON-CURRENT INCOME	26,657	0	0	0	26,657	0
CAPITAL EXPENDITURE:						
QUARRY REHABILITATION	55,009	(44,820)		(44,820)	10,189	1,191
RESERVE TRANSFERS	50,000				50,000	37,500
MOVEMENT IN INVENTORIES						240,036
TOTAL CAPITAL EXPENDITURE	105,009	(44,820)	0	(44,820)	60,189	278,727
NET COST OF ACTIVITY	(45,796)	112,820	10,000	122,820	77,024	(22,566)

(1) Level of operations higher than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANT OPERATIONS (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PLANT INCOME	4,478,436				4,478,436	3,854,707
PLANT SALES	365,500				365,500	269,398
COST OF SOLD PLANT	(274,125)				(274,125)	(174,692)
OTHER	65,598				65,598	51,971
TOTAL OPERATING REVENUE	4,635,409	0	0	0	4,635,409	4,001,384
OPERATING COSTS:						
PLANT MAINTENANCE	1,396,533				1,396,533	1,207,296
DEPRECIATION	1,113,304				1,113,304	0
DEPOTS	156,282				156,282	121,643
STORES	0	(21,477)		(21,477)	(21,477)	12,116
TOTAL OPERATING COSTS	2,666,119	(21,477)	0	(21,477)	2,644,642	1,341,055
OPERATING RESULT	1,969,290	21,477	0	21,477	1,990,767	2,660,329
NON-CURRENT INCOME:						
DEPRECIATION	1,113,304				1,113,304	0
COST OF SOLD PLANT	274,125				274,125	174,692
TOTAL NON-CURRENT INCOME	1,387,429	0	0	0	1,387,429	174,692
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,275,500				1,275,500	1,112,433
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	1,800,000
DEPOT IMPROVEMENTS	85,766				85,766	37,065
MOVEMENT IN RECEIVABLES						(9,752)
TOTAL CAPITAL EXPENDITURE	3,761,266	0	0	0	3,761,266	2,939,746
NET COST OF ACTIVITY	(404,547)	21,477	0	21,477	(383,070)	(104,725)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

WATER FUND (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: RATES & USER CHARGES	1,455,594				1,455,594	1,287,910
TOTAL OPERATING REVENUE	1,455,594	0	0	0	1,455,594	1,287,910
OPERATING COSTS:						
MANAGEMENT	387,180		5,000	5,000	392,180	276,998 (1)
MAINS	152,003				152,003	91,236
RESERVOIRS	29,037				29,037	26,187
RAW WATER	218,600				218,600	161,278
TREATMENT	450,444				450,444	301,800
DEPRECIATION	208,928				208,928	0
TOTAL OPERATING COSTS	1,446,192	0	5,000	5,000	1,451,192	857,499
OPERATING RESULT	9,402	0	(5,000)	(5,000)	4,402	430,411
NON-CURRENT INCOME:						
GRANTS	2,242,729				2,242,729	1,707,343
DEVELOPER CONTRIBUTIONS	4,092				4,092	2,943
DEPRECIATION	208,928				208,928	0
SALE OF HOUSE	225,000		5,000	5,000	230,000	230,000 (2)
TOTAL NON-CURRENT INCOME	2,680,749	0	5,000	5,000	2,685,749	1,940,286
CAPITAL EXPENDITURE:						
CONSTRUCTION	4,377,711				4,377,711	2,379,994
LOAN REPAYMENTS	187,660				187,660	92,778
MOVEMENT IN LIABILITIES						293,044
TOTAL CAPITAL EXPENDITURE	4,565,371	0	0	0	4,565,371	2,765,816
NET COST OF ACTIVITY	(1,875,220)	0	0	0	(1,875,220)	(395,119)

(1) Costs relating to sale of house

(2) Sale of house

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

SEWERAGE FUND (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
RATES & USER CHARGES	1,295,777		40,000	40,000	1,335,777	1,268,627	(1)
TOTAL OPERATING REVENUE	1,295,777	0	40,000	40,000	1,335,777	1,268,627	
OPERATING COSTS:							
OPERATIONS	351,052				351,052	244,662	
MAINS	79,223		20,777	20,777	100,000	70,904	(2)
PUMPING STATIONS	142,485				142,485	122,298	
TREATMENT	450,640				450,640	417,997	
DEPRECIATION	216,971				216,971	0	
TOTAL OPERATING COSTS	1,240,371	0	20,777	20,777	1,261,148	855,861	
OPERATING RESULT	55,406	0	19,223	19,223	74,629	412,766	
NON-CURRENT INCOME:							
GRANTS	0				0	0	
DEVELOPER CONTRIBUTIONS	1,098				1,098	2,173	
DEPRECIATION	216,971				216,971	0	
TOTAL NON-CURRENT INCOME	218,069	0	0	0	218,069	2,173	
CAPITAL EXPENDITURE:							
CONSTRUCTION	647,590				647,590	147,782	
LOAN REPAYMENTS	17,539				17,539	8,346	
MOVEMENT IN RECEIVABLES						257,636	
TOTAL CAPITAL EXPENDITURE	665,129	0	0	0	665,129	413,764	
NET COST OF ACTIVITY	(391,654)	0	19,223	19,223	(372,431)	1,175	

(1) Operating revenue higher than anticipated

(2) Operating costs higher than anticipated

KYOGLE 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		6,500	6,500	905,306	904,582	(1)
TOTAL OPERATING REVENUE	898,806	0	6,500	6,500	905,306	904,582	
OPERATING COSTS:							
CONTRACTORS	305,870				305,870	261,207	
ADMINISTRATION	111,145				111,145	83,359	
CONTRIBUTION TO OWM	694,447				694,447	520,835	
TOTAL OPERATING COSTS	1,111,462	0	0	0	1,111,462	865,401	
OPERATING RESULT	(212,656)	0	6,500	6,500	(206,156)	39,181	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
MOVEMENT IN RECEIVABLES	0					183,933	
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	183,933	
NET COST OF ACTIVITY	(212,656)	0	6,500	6,500	(206,156)	(144,752)	

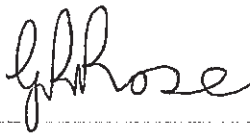
(1) Operating revenue higher than anticipated

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 31/03/2017 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



28/04/2017

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)	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	8,863				8,863	71	8,934	8,922	
User Charges and Fees	5,278		1	350	5,629	638	6,267	4,960	
Interest and Investment Revenue	406				406	(22)	384	387	
Grants and Contributions - Operating	8,089	87	66	50	8,292	60	8,352	6,054	
Grants and Contributions - Capital	4,136	2,777	29	82	7,024	(1)	7,023	2,297	
Other Revenues	10				10	8	18	35	
Net gain from the disposal of assets	91	225			316	5	321	330	
Total Income	26,873	3,089	96	482	30,540	759	31,299	22,985	
Expenses									
Employee Benefits and on-costs	7,671		98	(13)	7,756	(170)	7,586	6,098	
Borrowing Costs	463				463	(303)	160	73	
Materials & Contracts	4,219	254	(709)	336	4,100	663	4,763	3,909	
Depreciation and Amortisation	7,005				7,005		7,005		
Other Expenses	2,140	37	(19)		2,158	78	2,236	1,833	
Net Loss from Disposal of Assets	0				0		0	0	
Total Expenses	21,498	291	(630)	323	21,482	268	21,750	11,913	
Net Operating Result from continuing operations	5,375	2,798	726	159	9,058	491	9,549	11,072	
Net Operating Result before capital items	1,239	21	697	77	2,034	492	2,526	8,775	

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)

28/04/2017

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2017 and should be read in conjunction with other documents in the QBR.

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)	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	5,225	3,493	11	109	8,838	9,206	18,044	9,888
Capital Grants & Contributions	4,136	2,777	29	82	7,024	(1)	7,023	2,297
Loans	10,000				10,000	(10,000)	0	0
Income from sale of assets	91	225	-		316	5	321	330
Other Capital Funding Sources	0				0		0	-
Total Capital Funding	19,452	6,495	40	191	26,178	(790)	25,388	12,515
Capital Expenditure								
Acquisitions								
Plant and Equipment	1,275				1,275		1,275	1,112
Land and Buildings	1,775	219	29	87	2,110	0	2,110	969
Roads, Bridges and Footpaths	13,824	2,321		104	16,249	77	16,326	7,544
Other	212		11		223		223	196
Stormwater Drainage	183	14			197		197	3
Water	645	3,733			4,378		4,378	2,415
Sewer	440	208			648		648	149
Total Acquisitions	18,354	6,495	40	191	25,080	77	25,157	12,388
Loan Repayments	1,098				1,098	(867)	231	127
Total Capital Expenditure	19,452	6,495	40	191	26,178	(790)	25,388	12,515

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)

28/04/2017

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Kyogle Council

Budget review for the quarter ended - 30 June 2017

Cash & Investments

	ORIGINAL	Approved Changes			REVISED	Mar	Projected	Actual
	Budget	Revotes	Sept	Dec				
	2016/17		Review	Review	Budget	Review	result	YTD
	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Externally Restricted								
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	2,164
Sewer Fund	800	(208)			592	19	611	983
Domestic Waste Management	(262)				(262)	7	(255)	(197)
Total Externally Restricted	3,221	(1,473)	-	-	1,748	26	1,774	3,718
Internally Restricted								
Employee Leave Entitlements	1,067				1,067		1,067	1,067
Buildings	150				150		150	150
Carry-over Works	2,058	(2,058)			0		0	0
Information Technology	100				100		100	100
Roads & Bridges	1,000				1,000		1,000	1,000
Emergency Works	500				500		500	500
Stormwater Management	200				200		200	200
Commercial Waste	1,224				1,224		1,224	1224
Transport	604		133		737	50	787	2,095
Quarries	321	(44)		112	389	10	399	300
Plant Replacement	1,613		21		1,634		1,634	2,047
Total Internally Restricted	8,837	(2,102)	154	112	7,001	60	7,061	8,683
Total Restricted	12,058	(3,575)	154	112	8,749	86	8,835	12,401
Unrestricted	12,986	(125)	532	(143)	13,250	(8,804)	4,446	8,741
Total Cash & Investments	25,044	(3,700)	686	(31)	21,999	(8,718)	13,281	21,142

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)

28/04/2017

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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 ORIGINAL Budget 2016/17	Forecast result REVISED Budget 2016/17	Forecast result PROJECTED Budget 2016/17
	Unrestricted current ratio				
8.93	$\frac{\text{Current assets less all external restrictions}}{\text{Current liabilities less specific purpose liabilities}}$	6.76	8.47	7.86	4.47
1.88%	Debt service ratio $\frac{\text{Debt service cost}}{\text{Revenue from continuing operations excluding capital items and specific purpose grants/contributions}}$	0.97%	6.87%	6.64%	1.61%
27.78%	Rates & annual charges coverage ratio $\frac{\text{Rates & annual charges revenues}}{\text{Income from continuing operations}}$	38.82%	32.98%	29.02%	28.54%
7.51%	Rates & annual charges outstanding percentage $\frac{\text{Rates & annual charges outstanding}}{\text{Rates & annual charges collectible}}$	23.43%	6.96%	6.96%	6.91%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

28/04/2017

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