

Item 13D.1

# **KYOGLE COUNCIL**



**QUARTERLY BUDGET REVIEW**  
**FOR THE PERIOD OCTOBER 1, 2014**  
**TO DECEMBER 31, 2014**

**Presented to Council February 9, 2015.**

# STATEMENT OF SIGNIFICANT VARIANCES

## DECEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Community Buildings - Capital Grants & Contributions	17,000	
Community Buildings - Construction		17,000
Bridges - Contributions	27,500	
Bridges - Maintenance		27,500
Urban & Assets Administration - Recoveries		(68,862)
Plant Operations - Income	17,500	
Plant Operations - Sales	12,500	
Plant Operations - Purchases		30,000
<b>Totals</b>	74,500	5,638
	<b>Net Adjustment</b>	<b>68,862</b>

**BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2015**

	<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	4,147,674	4,718,288	4,718,288	4,718,288
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 4,147,674	<hr/> 4,718,288	<hr/> 4,718,288	<hr/> 4,718,288
Movement - Restricted	(443,998)	(2,170,819)	(2,095,519)	(2,026,657)
Movement - Unrestricted	0	0	0	0
	<hr/> (443,998)	<hr/> (2,170,819)	<hr/> (2,095,519)	<hr/> (2,026,657)
Closing Balance - Restricted	3,703,676	2,547,469	2,622,769	2,691,631
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 3,703,676	<hr/> 2,547,469	<hr/> 2,622,769	<hr/> 2,691,631
<b><u>State Highways</u></b>				
Opening Balance - Restricted	2,407,388	769,965	769,965	769,965
Movement - Restricted	(262,781)	(262,781)	(262,781)	(262,781)
Closing Balance - Restricted	<hr/> 2,144,607	<hr/> 507,184	<hr/> 507,184	<hr/> 507,184
<b><u>Quarries</u></b>				
Opening Balance - Restricted	676,613	1,049,293	1,049,293	1,049,293
Movement - Restricted	(39,505)	(200,065)	(200,065)	(200,065)
Closing Balance - Restricted	<hr/> 637,108	<hr/> 849,228	<hr/> 849,228	<hr/> 849,228
<b><u>Plant</u></b>				
Opening Balance - Restricted	4,557,300	7,393,751	7,393,751	7,393,751
Movement - Restricted	(1,011,946)	(1,174,864)	(1,174,864)	(1,174,864)
Closing Balance - Restricted	<hr/> 3,545,354	<hr/> 6,218,887	<hr/> 6,218,887	<hr/> 6,218,887
<b><u>Total General Fund</u></b>				
Opening Balance - Restricted	11,788,975	13,931,297	13,931,297	13,931,297
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 11,788,975	<hr/> 13,931,297	<hr/> 13,931,297	<hr/> 13,931,297
Movement - Restricted	(1,758,230)	(3,808,529)	(3,733,229)	(3,664,367)
Movement - Unrestricted	0	0	0	0
	<hr/> (1,758,230)	<hr/> (3,808,529)	<hr/> (3,733,229)	<hr/> (3,664,367)
Closing Balance - Restricted	10,030,745	10,122,768	10,198,068	10,266,930
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 10,030,745	<hr/> 10,122,768	<hr/> 10,198,068	<hr/> 10,266,930
<b><u>Water Fund</u></b>				
Opening Balance	246,438	10,044	10,044	10,044
Movement	1,034,967	1,511,860	1,511,860	1,511,860
Closing Balance	<hr/> 1,281,405	<hr/> 1,521,904	<hr/> 1,521,904	<hr/> 1,521,904
<b><u>Sewer Fund</u></b>				
Opening Balance	631,282	796,627	796,627	796,627
Movement	(3,072)	(162,205)	(162,205)	(162,205)
Closing Balance	<hr/> 628,210	<hr/> 634,422	<hr/> 634,422	<hr/> 634,422
<b><u>Domestic Waste Fund</u></b>				
Opening Balance	24,451	38,566	38,566	38,566
Movement	43,621	43,621	43,621	43,621
Closing Balance	<hr/> 68,072	<hr/> 82,187	<hr/> 82,187	<hr/> 82,187

**KYOGLE COUNCIL  
DECEMBER QUARTER BUDGET REVIEW**

**GENERAL FUND SUMMARY**

	<b>ORIGINAL ESTIMATE + REVOTES</b>	<b>PREVIOUS ADJUST -MENTS</b>	<b>ADJUST -MENT THIS QUARTER</b>	<b>TOTAL ADJUST -MENTS</b>	<b>REVISED ESTIMATE</b>	<b>ACTUAL INCOME/EXP TO DATE</b>
ECONOMIC DEVELOPMENT	(160,029)	0	0	0	(160,029)	(58,464)
GOVERNANCE	(474,312)	0	0	0	(474,312)	(229,546)
ADMINISTRATION	(1,282,357)	0	0	0	(1,282,357)	(676,853)
PERSONNEL	(827,894)	0	0	0	(827,894)	(253,382)
FINANCE	7,682,048	(52,956)	0	(52,956)	7,629,092	6,361,837
ART GALLERIES	(95,379)	0	0	0	(95,379)	(59,918)
COMMUNITY SERVICES	(145,055)	0	0	0	(145,055)	(47,308)
PRE SCHOOLS	(24,333)	0	0	0	(24,333)	(15,151)
PUBLIC LIBRARIES	(542,960)	0	0	0	(542,960)	(267,635)
CROWN RESERVES	(8,139)	0	0	0	(8,139)	(4,219)
COMMUNITY BUILDINGS	(530,442)	0	0	0	(530,442)	(185,783)
TOWN PLANNING	(179,469)	0	0	0	(179,469)	(49,653)
ENVIRONMENTAL HEALTH	(373,571)	0	0	0	(373,571)	(43,297)
BUILDING CONTROL	(32,041)	0	0	0	(32,041)	(14,650)
ANIMAL CONTROL	(112,712)	0	0	0	(112,712)	(56,076)
COMMERCIAL WASTE MGMT	(231,970)	0	0	0	(231,970)	50,175
REGIONAL ROADS	(173,849)	30,500	0	30,500	(143,349)	757,905
URBAN LOCAL ROADS	(944,733)	0	0	0	(944,733)	(395,492)
RURAL LOCAL ROADS	(486,399)	92,956	0	92,956	(393,443)	(72,448)
BRIDGES	(1,256,585)	0	0	0	(1,256,585)	24,034
EMERGENCY SERVICES	(232,880)	0	0	0	(232,880)	(50,839)
INFRASTRUCTURE WORKS ADMIN	(382,394)	0	0	0	(382,394)	(173,192)
SWIMMING POOLS	(427,300)	0	0	0	(427,300)	(281,457)
PARKS & GARDENS	(489,730)	4,800	0	4,800	(484,930)	(279,264)
PUBLIC CEMETERIES	(80,883)	0	0	0	(80,883)	(49,594)
STORMWATER MANAGEMENT	(259,182)	0	0	0	(259,182)	(446,944)
URBAN & ASSETS ADMIN	(98,269)	0	68,862	68,862	(29,407)	39,951
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(1,293,513)
	(2,170,819)	75,300	68,862	144,162	(2,026,657)	2,229,224

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**ECONOMIC DEVELOPMENT**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
TOURISM INCOME	7,708				7,708	4,955
<b>TOTAL OPERATING REVENUE</b>	7,708	0	0	0	7,708	4,955
<b>OPERATING COSTS:</b>						
ECONOMIC DEVELOPMENT	40,000				40,000	335
EMPLOYMENT COSTS	75,714				75,714	42,518
TOURISM EXPENDITURE	52,023				52,023	20,566
<b>TOTAL OPERATING COSTS</b>	167,737	0	0	0	167,737	63,419
<b>OPERATING RESULT</b>	(160,029)	0	0	0	(160,029)	(58,464)
<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>	(160,029)	0	0	0	(160,029)	(58,464)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**GOVERNANCE**

	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>						
EMPLOYMENT	257,958				257,958	113,059
COUNCILLOR SERVICES	158,285				158,285	88,662
COUNCILLOR PROF DEVELOPMT	19,098				19,098	4,929
ELECTION	0				0	0
LEGALS	45,020				45,020	10,934
ADVERTISING, NOROC, LGSA RECOVERIES	58,629 (64,678)				58,629 (64,678)	44,302 (32,340)
<b>TOTAL OPERATING COSTS</b>	474,312	0	0	0	474,312	229,546
<b>OPERATING RESULT</b>	(474,312)	0	0	0	(474,312)	(229,546)
<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>	(474,312)	0	0	0	(474,312)	(229,546)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - ADMINISTRATION**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT	877,718				877,718	502,739
OFFICE EXPENSES	325,943				325,943	112,644
DONATIONS	104,006				104,006	53,913
OTHER	36,331				36,331	11,520
DEPRECIATION	120,935				120,935	0
RECOVERIES	(142,800)				(142,800)	(71,400)
<b>TOTAL OPERATING COSTS</b>	1,322,133	0	0	0	1,322,133	609,416
<b>OPERATING RESULT</b>	(1,322,133)	0	0	0	(1,322,133)	(609,416)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	120,935				120,935	0
<b>TOTAL NON-CURRENT INCOME</b>	120,935	0	0	0	120,935	0
<b>CAPITAL EXPENDITURE:</b>						
OFFICE EQUIPMENT & FURNITURE	81,159				81,159	67,437
<b>TOTAL CAPITAL EXPENDITURE</b>	81,159	0	0	0	81,159	67,437
<b>NET COST OF ACTIVITY</b>	(1,282,357)	0	0	0	(1,282,357)	(676,853)

**KYOGLE COUNCIL  
DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - PERSONNEL**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GRANTS & SUBSIDIES	64,569				64,569	43,028
<b>TOTAL OPERATING REVENUE</b>	64,569	0	0	0	64,569	43,028
<b>OPERATING COSTS:</b>						
EMPLOYMENT	492,051				492,051	(29,728)
INSURANCE & RISK MANAGEMENT	356,603				356,603	300,996
OTHER	103,823				103,823	49,553
TOOLS, CLOTHING & SIGNAGE	61,683				61,683	36,438
RECOVERIES	(121,697)				(121,697)	(60,849)
<b>TOTAL OPERATING COSTS</b>	892,463	0	0	0	892,463	296,410
<b>OPERATING RESULT</b>	(827,894)	0	0	0	(827,894)	(253,382)
<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>	(827,894)	0	0	0	(827,894)	(253,382)



**KYOGLE COUNCIL  
DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - FINANCE**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GENERAL RATES INCOME	5,142,259				5,142,259	5,129,157
INTEREST & SUNDRY INCOME	381,925	10,306		10,306	392,231	233,588
REVENUE SHARING GRANT	2,403,333	(63,262)		(63,262)	2,340,071	1,170,036
STORES	127,446				127,446	68,830
<b>TOTAL OPERATING REVENUE</b>	8,054,963	(52,956)	0	(52,956)	8,002,007	6,601,611
<b>OPERATING COSTS:</b>						
FINANCE	194,759				194,759	128,670
STORES	105,446				105,446	75,386
VALUATION AND AUDITOR FEES	86,994				86,994	45,749
OTHER	22,189				22,189	8,205
RECOVERIES	(36,473)				(36,473)	(18,236)
<b>TOTAL OPERATING COSTS</b>	372,915	0	0	0	372,915	239,774
<b>OPERATING RESULT</b>	7,682,048	(52,956)	0	(52,956)	7,629,092	6,361,837
<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>	7,682,048	(52,956)	0	(52,956)	7,629,092	6,361,837

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - ART GALLERIES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> INCOME	3,188				3,188	3,066
<b>TOTAL OPERATING REVENUE</b>	3,188	0	0	0	3,188	3,066
<b>OPERATING COSTS:</b> EMPLOYMENT COSTS OTHER COSTS	43,747 54,820				43,747 54,820	37,722 25,262
<b>TOTAL OPERATING COSTS</b>	98,567	0	0	0	98,567	62,984
<b>OPERATING RESULT</b>	(95,379)	0	0	0	(95,379)	(59,918)
<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>	(95,379)	0	0	0	(95,379)	(59,918)

**KYOGLE COUNCIL  
DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - COMMUNITY SERVICES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	2,230				2,230	0
<b>TOTAL OPERATING REVENUE</b>	2,230	0	0	0	2,230	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT COSTS	55,880				55,880	32,127
AGED CARE	50,000				50,000	0
OTHER	41,405				41,405	15,181
<b>TOTAL OPERATING COSTS</b>	147,285	0	0	0	147,285	47,308
<b>OPERATING RESULT</b>	(145,055)	0	0	0	(145,055)	(47,308)
<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>	(145,055)	0	0	0	(145,055)	(47,308)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - PRE SCHOOLS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
PRESCHOOLS	20,133				20,133	15,151
DEPRECIATION	17,817				17,817	0
<b>TOTAL OPERATING COSTS</b>	37,950	0	0	0	37,950	15,151
<b>OPERATING RESULT</b>	(37,950)	0	0	0	(37,950)	(15,151)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	17,817				17,817	0
<b>TOTAL NON-CURRENT INCOME</b>	17,817	0	0	0	17,817	0
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	4,200				4,200	0
<b>TOTAL CAPITAL EXPENDITURE</b>	4,200	0	0	0	4,200	0
<b>NET COST OF ACTIVITY</b>	(24,333)	0	0	0	(24,333)	(15,151)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - PUBLIC LIBRARIES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> INCOME	42,252				42,252	39,310
<b>TOTAL OPERATING REVENUE</b>	42,252	0	0	0	42,252	39,310
<b>OPERATING COSTS:</b> CONTRIBUTION TO REGIONAL LIBRARY	521,899				521,899	270,885
KYOGLE LIBRARY EXPENSES	43,313				43,313	36,060
DEPRECIATION	11,253				11,253	0
<b>TOTAL OPERATING COSTS</b>	576,465	0	0	0	576,465	306,945
<b>OPERATING RESULT</b>	(534,213)	0	0	0	(534,213)	(267,635)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	11,253				11,253	0
<b>TOTAL NON-CURRENT INCOME</b>	11,253	0	0	0	11,253	0
<b>CAPITAL EXPENDITURE:</b> BUILDING IMPROVEMENTS	20,000				20,000	0
<b>TOTAL CAPITAL EXPENDITURE</b>	20,000	0	0	0	20,000	0
<b>NET COST OF ACTIVITY</b>	(542,960)	0	0	0	(542,960)	(267,635)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**ADMINISTRATION AND COMMUNITY SERVICES - CROWN RESERVES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> HALL RENTS	530				530	0
<b>TOTAL OPERATING REVENUE</b>	530	0	0	0	530	0
<b>OPERATING COSTS:</b> CROWN RESERVES	8,669				8,669	4,219
<b>TOTAL OPERATING COSTS</b>	8,669	0	0	0	8,669	4,219
<b>OPERATING RESULT</b>	(8,139)	0	0	0	(8,139)	(4,219)
<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>	(8,139)	0	0	0	(8,139)	(4,219)

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**ADMINISTRATION AND COMMUNITY SERVICES - COMMUNITY BUILDINGS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
HALL & SHOP RENTS	37,499				37,499	19,868
<b>TOTAL OPERATING REVENUE</b>	37,499	0	0	0	37,499	19,868
<b>OPERATING COSTS:</b>						
COUNCIL CHAMBERS	106,634				106,634	56,680
KMI	81,652				81,652	55,281
OTHER COMMUNITY BUILDINGS	39,244				39,244	47,185
PUBLIC HALLS	14,889				14,889	7,445
BUILDINGS ON CROWN RESERVES	15,450				15,450	10,402
DEPRECIATION	171,333				171,333	0
<b>TOTAL OPERATING COSTS</b>	429,202	0	0	0	429,202	176,993
<b>OPERATING RESULT</b>	(391,703)	0	0	0	(391,703)	(157,125)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	171,333				171,333	0
SECTION 94 INCOME					0	46
GRANTS			12,000	12,000	12,000	0 (1)
CONTRIBUTIONS			5,000	5,000	5,000	0 (1)
<b>TOTAL NON-CURRENT INCOME</b>	171,333	0	17,000	17,000	188,333	46
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	310,072		17,000	17,000	327,072	28,704 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	310,072	0	17,000	17,000	327,072	28,704
<b>NET COST OF ACTIVITY</b>	(530,442)	0	0	0	(530,442)	(185,783)

(1) Seniors Centre project & funding

**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	98,863				98,863	93,706
<b>TOTAL OPERATING REVENUE</b>	98,863	0	0	0	98,863	93,706
<b>OPERATING COSTS:</b> EMPLOYMENT	213,795				213,795	129,493
LEGALS & CONSULTANTS	34,248				34,248	1,020
OTHER	30,289				30,289	12,846
<b>TOTAL OPERATING COSTS</b>	278,332	0	0	0	278,332	143,359
<b>OPERATING RESULT</b>	(179,469)	0	0	0	(179,469)	(49,653)
<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>	(179,469)	0	0	0	(179,469)	(49,653)



**KYOGLE COUNCIL**  
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**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	131,702				131,702	130,027
<b>TOTAL OPERATING REVENUE</b>	131,702	0	0	0	131,702	130,027
<b>OPERATING COSTS:</b>						
EMPLOYMENT	278,945				278,945	98,023
NOXIOUS PLANTS	120,342				120,342	55,500
DEPRECIATION	2,446				2,446	0
ON SITE WASTE MANAGEMENT	98,631				98,631	49,332
SUNDRIES	10,477				10,477	6,637
RECOVERIES	(90,067)				(90,067)	(45,034)
<b>TOTAL OPERATING COSTS</b>	420,774	0	0	0	420,774	164,458
<b>OPERATING RESULT</b>	(289,072)	0	0	0	(289,072)	(34,431)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	2,446				2,446	0
<b>TOTAL NON-CURRENT INCOME</b>	2,446	0	0	0	2,446	0
<b>CAPITAL EXPENDITURE:</b>						
OSMS STUDY	86,945				86,945	8,866
<b>TOTAL CAPITAL EXPENDITURE</b>	86,945	0	0	0	86,945	8,866
<b>NET COST OF ACTIVITY</b>	(373,571)	0	0	0	(373,571)	(43,297)

**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:</b> INCOME	45,691				45,691	24,378
<b>TOTAL OPERATING REVENUE</b>	45,691	0	0	0	45,691	24,378
<b>OPERATING COSTS:</b> BUILDING INSPECTIONS	77,732				77,732	39,028
<b>TOTAL OPERATING COSTS</b>	77,732	0	0	0	77,732	39,028
<b>OPERATING RESULT</b>	(32,041)	0	0	0	(32,041)	(14,650)
<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>	(32,041)	0	0	0	(32,041)	(14,650)

**KYOGLE COUNCIL**  
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**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	40,548				40,548	8,529
<b>TOTAL OPERATING REVENUE</b>	40,548	0	0	0	40,548	8,529
<b>OPERATING COSTS:</b> REGULATORY EXPENDITURE DEPRECIATION	138,260 525				138,260 525	64,605 0
<b>TOTAL OPERATING COSTS</b>	138,785	0	0	0	138,785	64,605
<b>OPERATING RESULT</b>	(98,237)	0	0	0	(98,237)	(56,076)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	525				525	0
<b>TOTAL NON-CURRENT INCOME</b>	525	0	0	0	525	0
<b>CAPITAL EXPENDITURE:</b> CONSTRUCTION	15,000				15,000	0
<b>TOTAL CAPITAL EXPENDITURE</b>	15,000	0	0	0	15,000	0
<b>NET COST OF ACTIVITY</b>	(112,712)	0	0	0	(112,712)	(56,076)

**KYOGLE COUNCIL  
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**PLANNING AND ENVIRONMENTAL SERVICES - COMMERCIAL WASTE MANAGEMENT**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
WASTE CHARGES	270,380				270,380	249,982
GATE FEES	317,373				317,373	162,065
GRANTS	65,000				65,000	0
<b>TOTAL OPERATING REVENUE</b>	<b>652,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>652,753</b>	<b>412,047</b>
<b>OPERATING COSTS:</b>						
COLLECTION & WASTE DEPOTS	1,218,430				1,218,430	444,314
DEPRECIATION	16,157				16,157	0
RECOVERIES FROM DWM	(454,356)				(454,356)	(227,178)
<b>TOTAL OPERATING COSTS</b>	<b>780,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>780,231</b>	<b>217,136</b>
<b>OPERATING RESULT</b>	<b>(127,478)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(127,478)</b>	<b>194,911</b>
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	16,157				16,157	0
GRANTS	162,965				162,965	65,701
LOAN INCOME	300,000				300,000	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>479,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>479,122</b>	<b>65,701</b>
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	574,051				574,051	210,437
LOAN REPAYMENTS	9,563				9,563	0
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>583,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>583,614</b>	<b>210,437</b>
<b>NET COST OF ACTIVITY</b>	<b>(231,970)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(231,970)</b>	<b>50,175</b>

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**INFRASTRUCTURE WORKS - REGIONAL ROADS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
BLOCK GRANT	988,765				988,765	485,500
FLOOD DAMAGE GRANT	0				0	0
<b>TOTAL OPERATING REVENUE</b>	988,765	0	0	0	988,765	485,500
<b>OPERATING COSTS:</b>						
MAIN ROAD 141	210,657	10,000		10,000	220,657	52,482
MAIN ROAD 150	78,046				78,046	19,492
MAIN ROAD 361	317,928	20,000		20,000	337,928	179,801
MAIN ROAD 544	84,873	10,000		10,000	94,873	37,093
MAIN ROAD 622	53,046				53,046	15,596
FLOOD DAMAGE WORKS	0				0	0
DEPRECIATION	1,232,378				1,232,378	0
<b>TOTAL OPERATING COSTS</b>	1,976,928	40,000	0	40,000	2,016,928	304,464
<b>OPERATING RESULT</b>	(988,163)	(40,000)	0	(40,000)	(1,028,163)	181,036
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,232,378				1,232,378	0
CAPITAL GRANTS	563,427	(70,500)		(70,500)	492,927	182,927
TRANSFER FROM RESERVE	575,000				575,000	575,000
<b>TOTAL NON-CURRENT INCOME</b>	2,370,805	(70,500)	0	(70,500)	2,300,305	757,927
<b>CAPITAL EXPENDITURE:</b>						
MAIN ROAD 141	457,045				457,045	22,484
MAIN ROAD 150	0				0	0
MAIN ROAD 361	378,483	(141,000)		(141,000)	237,483	138,517
MAIN ROAD 544	77,440				77,440	9,924
MAIN ROAD 622	20,000				20,000	0
BRIDGES	623,523				623,523	10,133
<b>TOTAL CAPITAL EXPENDITURE</b>	1,556,491	(141,000)	0	(141,000)	1,415,491	181,058
<b>NET COST OF ACTIVITY</b>	(173,849)	30,500	0	30,500	(143,349)	757,905

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**INFRASTRUCTURE WORKS - URBAN LOCAL ROADS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GRANTS	53,122				53,122	28,852
STREET LIGHTING SUBSIDY	32,000				32,000	0
<b>TOTAL OPERATING REVENUE</b>	<b>85,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,122</b>	<b>28,852</b>
<b>OPERATING COSTS:</b>						
STREET LIGHTING	121,090				121,090	49,908
KYOGLE	265,226				265,226	147,157
BONALBO	37,132				37,132	29,103
WOODENBONG	31,827				31,827	12,839
MALLANGANEE	13,792				13,792	6,187
WIANGAREE	3,713				3,713	4,162
TABULAM	12,731				12,731	8,835
OLD BONALBO	5,305				5,305	3,792
OLD GREVILLIA	1,061				1,061	0
DEPRECIATION	335,777				335,777	0
<b>TOTAL OPERATING COSTS</b>	<b>827,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>827,654</b>	<b>261,983</b>
<b>OPERATING RESULT</b>	<b>(742,532)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(742,532)</b>	<b>(233,131)</b>
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	335,777				335,777	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	0				0	2,432
<b>TOTAL NON-CURRENT INCOME</b>	<b>335,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335,777</b>	<b>2,432</b>
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	537,978				537,978	164,793
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>537,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537,978</b>	<b>164,793</b>
<b>NET COST OF ACTIVITY</b>	<b>(944,733)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(944,733)</b>	<b>(395,492)</b>

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**INFRASTRUCTURE WORKS - RURAL LOCAL ROADS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
FINANCIAL ASSISTANCE GRANT	1,019,102	52,956		52,956	1,072,058	537,484
FLOOD DAMAGE GRANT	245,940	119,252		119,252	365,192	321,676
<b>TOTAL OPERATING REVENUE</b>	<b>1,265,042</b>	<b>172,208</b>	<b>0</b>	<b>172,208</b>	<b>1,437,250</b>	<b>859,160</b>
<b>OPERATING COSTS:</b>						
MAINTENANCE	2,014,204	(40,000)		(40,000)	1,974,204	1,032,913
OTHER	29,707				29,707	23,961
FLOOD DAMAGE	245,940	119,252		119,252	365,192	231,099
DEPRECIATION	3,159,707				3,159,707	0
<b>TOTAL OPERATING COSTS</b>	<b>5,449,558</b>	<b>79,252</b>	<b>0</b>	<b>79,252</b>	<b>5,528,810</b>	<b>1,287,973</b>
<b>OPERATING RESULT</b>	<b>(4,184,516)</b>	<b>92,956</b>	<b>0</b>	<b>92,956</b>	<b>(4,091,560)</b>	<b>(428,813)</b>
<b>NON-CURRENT INCOME:</b>						
GRANTS	517,784				517,784	0
SECTION 94 LEVIES	51,800				51,800	15,232
LIONS CLUB	53,045				53,045	5,000
RESERVE TRANSFER	830,450				830,450	830,450
DEPRECIATION	3,159,707				3,159,707	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>4,612,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,612,786</b>	<b>850,682</b>
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	914,669				914,669	494,317
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>914,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>914,669</b>	<b>494,317</b>
<b>NET COST OF ACTIVITY</b>	<b>(486,399)</b>	<b>92,956</b>	<b>0</b>	<b>92,956</b>	<b>(393,443)</b>	<b>(72,448)</b>

**KYOGLE COUNCIL**  
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**INFRASTRUCTURE WORKS - 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>							
FINANCIAL ASSISTANCE GRANT	431,301				431,301	215,525	
FLOOD DAMAGE GRANT	180,000				180,000	0	
CONTRIBUTIONS		90,000	27,500	117,500	117,500	81,818	( 1 )
<b>TOTAL OPERATING REVENUE</b>	611,301	90,000	27,500	117,500	728,801	297,343	
<b>OPERATING COSTS:</b>							
MAINTENANCE	622,886		27,500	27,500	650,386	420,105	( 1 )
DEPRECIATION	682,894				682,894	0	
<b>TOTAL OPERATING COSTS</b>	1,305,780	0	27,500	27,500	1,333,280	420,105	
<b>OPERATING RESULT</b>	(694,479)	90,000	0	90,000	(604,479)	(122,762)	
<b>NON-CURRENT INCOME:</b>							
GRANTS	1,517,500				1,517,500	0	
DEPRECIATION	682,894				682,894	0	
RESERVE TRANSFER	722,500				722,500	722,500	
<b>TOTAL NON-CURRENT INCOME</b>	2,922,894	0	0	0	2,922,894	722,500	
<b>CAPITAL EXPENDITURE:</b>							
CONSTRUCTION	3,485,000	90,000		90,000	3,575,000	575,704	
<b>TOTAL CAPITAL EXPENDITURE</b>	3,485,000	90,000	0	90,000	3,575,000	575,704	
<b>NET COST OF ACTIVITY</b>	(1,256,585)	0	0	0	(1,256,585)	24,034	

(1) Contribution from Tenterfield Council



**KYOGLE COUNCIL**  
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**INFRASTRUCTURE WORKS - 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>						
CONTRIBUTIONS PAID	138,394				138,394	0
RATES & CHARGES	5,305				5,305	5,758
TOWN BRIGADE CONTRIBUTION	20,762				20,762	13,805
SES CONTRIBUTION	28,139				28,139	15,297
DEPRECIATION	117,120				117,120	0
<b>TOTAL OPERATING COSTS</b>	309,720	0	0	0	309,720	34,860
<b>OPERATING RESULT</b>	(309,720)	0	0	0	(309,720)	(34,860)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	117,120				117,120	0
<b>TOTAL NON-CURRENT INCOME</b>	117,120	0	0	0	117,120	0
<b>CAPITAL EXPENDITURE:</b>						
BUSHFIRE SHEDS	40,280				40,280	15,979
<b>TOTAL CAPITAL EXPENDITURE</b>	40,280	0	0	0	40,280	15,979
<b>NET COST OF ACTIVITY</b>	(232,880)	0	0	0	(232,880)	(50,839)

**KYOGLE COUNCIL**  
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**INFRASTRUCTURE WORKS - 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	51,007				51,007	20,414
SUNDRY INCOME	7,188				7,188	7,617
<b>TOTAL OPERATING REVENUE</b>	58,195	0	0	0	58,195	28,031
<b>OPERATING COSTS:</b>						
ROAD SURVEY & DESIGN	25,000				25,000	(1,905)
EMPLOYMENT	655,195				655,195	350,356
PRIVATE WORKS	46,371				46,371	23,632
DEPRECIATION	1,786				1,786	0
RECOVERIES	(285,977)				(285,977)	(170,860)
<b>TOTAL OPERATING COSTS</b>	442,375	0	0	0	442,375	201,223
<b>OPERATING RESULT</b>	(384,180)	0	0	0	(384,180)	(173,192)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,786				1,786	0
<b>TOTAL NON-CURRENT INCOME</b>	1,786	0	0	0	1,786	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(382,394)	0	0	0	(382,394)	(173,192)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**URBAN AND ASSETS - SWIMMING POOLS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> POOL INCOME	98,542				98,542	81,724
<b>TOTAL OPERATING REVENUE</b>	98,542	0	0	0	98,542	81,724
<b>OPERATING COSTS:</b> KYOGLE	334,127				334,127	231,133
BONALBO	88,901				88,901	54,890
WOODENBONG	82,814				82,814	55,965
DEPRECIATION	145,431				145,431	0
<b>TOTAL OPERATING COSTS</b>	651,273	0	0	0	651,273	341,988
<b>OPERATING RESULT</b>	(552,731)	0	0	0	(552,731)	(260,264)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	145,431				145,431	0
GRANTS / SUBSIDIES						
<b>TOTAL NON-CURRENT INCOME</b>	145,431	0	0	0	145,431	0
<b>CAPITAL EXPENDITURE:</b> IMPROVEMENTS	20,000				20,000	21,193
<b>TOTAL CAPITAL EXPENDITURE</b>	20,000	0	0	0	20,000	21,193
<b>NET COST OF ACTIVITY</b>	(427,300)	0	0	0	(427,300)	(281,457)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**  
**URBAN AND ASSETS - PARKS & GARDENS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GROUND FEES	906				906	1,718
<b>TOTAL OPERATING REVENUE</b>	906	0	0	0	906	1,718
<b>OPERATING COSTS:</b>						
KYOGLE	214,382				214,382	128,532
VILLAGES	46,539				46,539	39,093
PARKS ON CROWN RESERVES	77,000				77,000	63,448
TOWN ENTRANCES, SIGNS AND EQUIPMENT	19,100				19,100	17,706
PUBLIC TOILETS	42,057				42,057	12,072
VILLAGE MAINTENANCE AGREEMENTS	27,900				27,900	26,150
DEPRECIATION	110,891				110,891	0
<b>TOTAL OPERATING COSTS</b>	537,869	0	0	0	537,869	287,001
<b>OPERATING RESULT</b>	(536,963)	0	0	0	(536,963)	(285,283)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	110,891				110,891	0
GRANTS / SUBSIDIES		39,800		39,800	39,800	29,800
SECTION 94 CONTRIBUTIONS	2,500				2,500	3,617
<b>TOTAL NON-CURRENT INCOME</b>	113,391	39,800	0	39,800	153,191	33,417
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	66,158	35,000		35,000	101,158	27,398
<b>TOTAL CAPITAL EXPENDITURE</b>	66,158	35,000	0	35,000	101,158	27,398
<b>NET COST OF ACTIVITY</b>	(489,730)	4,800	0	4,800	(484,930)	(279,264)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**URBAN AND ASSETS - PUBLIC CEMETERIES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> CEMETERY FEES	88,682				88,682	42,095
<b>TOTAL OPERATING REVENUE</b>	88,682	0	0	0	88,682	42,095
<b>OPERATING COSTS:</b>						
KYOGLE CEMETERY	79,387				79,387	42,111
KYOGLE LAWN CEMETERY	50,597				50,597	21,514
OTHER CEMETERIES	17,715				17,715	6,043
DEPRECIATION	3,109				3,109	0
<b>TOTAL OPERATING COSTS</b>	150,808	0	0	0	150,808	69,668
<b>OPERATING RESULT</b>	(62,126)	0	0	0	(62,126)	(27,573)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	3,109				3,109	0
<b>TOTAL NON-CURRENT INCOME</b>	3,109	0	0	0	3,109	0
<b>CAPITAL EXPENDITURE:</b>						
CEMETERY IMPROVEMENTS	21,866				21,866	22,021
<b>TOTAL CAPITAL EXPENDITURE</b>	21,866	0	0	0	21,866	22,021
<b>NET COST OF ACTIVITY</b>	(80,883)	0	0	0	(80,883)	(49,594)

**KYOGLE COUNCIL  
DECEMBER QUARTER BUDGET REVIEW**

**URBAN AND ASSETS - STORMWATER MANAGEMENT**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> INCOME	45,000	105,060		105,060	150,060	45,072
<b>TOTAL OPERATING REVENUE</b>	45,000	105,060	0	105,060	150,060	45,072
<b>OPERATING COSTS:</b> MAINTENANCE DEPRECIATION	39,396 121,749	105,060		105,060	144,456 121,749	30,826 0
<b>TOTAL OPERATING COSTS</b>	161,145	105,060	0	105,060	266,205	30,826
<b>OPERATING RESULT</b>	(116,145)	0	0	0	(116,145)	14,246
<b>NON-CURRENT INCOME:</b> DEPRECIATION DEVELOPER CONTRIBUTIONS GRANTS / SUBSIDIES	121,749 3,344 786,296				121,749 3,344 786,296	0 169 (299,304)
<b>TOTAL NON-CURRENT INCOME</b>	911,389	0	0	0	911,389	(299,135)
<b>CAPITAL EXPENDITURE:</b> STORMWATER WORKS FLOOD MITIGATION	71,555 982,871				71,555 982,871	80,299 81,756
<b>TOTAL CAPITAL EXPENDITURE</b>	1,054,426	0	0	0	1,054,426	162,055
<b>NET COST OF ACTIVITY</b>	(259,182)	0	0	0	(259,182)	(446,944)

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**URBAN AND ASSETS - ADMINISTRATION**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT RECOVERIES	297,784 (199,515)		<b>(68,862)</b>	(68,862)	297,784 (268,377)	128,669 (168,620) (1)
<b>TOTAL OPERATING COSTS</b>	98,269	0	<b>(68,862)</b>	(68,862)	29,407	(39,951)
<b>OPERATING RESULT</b>	(98,269)	0	<b>68,862</b>	68,862	(29,407)	39,951
<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>	(98,269)	0	<b>68,862</b>	68,862	(29,407)	39,951

(1) Level of activity higher than anticipated

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**STATE HIGHWAYS (INFRASTRUCTURE WORKS)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
MAINTENANCE	960,990				960,990	208,382
WORKS ORDERS	1,318,400				1,318,400	1,124,549
<b>TOTAL OPERATING REVENUE</b>	2,279,390	0	0	0	2,279,390	1,332,931
<b>OPERATING COSTS:</b>						
MAINTENANCE MR 83	497,208				497,208	231,508
MAINTENANCE SH 16	267,211				267,211	199,333
ADMINISTRATION	126,285				126,285	38,339
WORKS ORDERS	1,101,467				1,101,467	1,690,359
<b>TOTAL OPERATING COSTS</b>	1,992,171	0	0	0	1,992,171	2,159,539
<b>OPERATING RESULT</b>	287,219	0	0	0	287,219	(826,608)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
RESERVE TRANSFERS	550,000				550,000	575,000
MOVEMENT IN RECEIVABLES	0				0	(2,518,087)
<b>TOTAL CAPITAL EXPENDITURE</b>	550,000	0	0	0	550,000	(1,943,087)
<b>NET COST OF ACTIVITY</b>	(262,781)	0	0	0	(262,781)	1,116,479



**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**QUARRIES (INFRASTRUCTURE WORKS)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
QUARRY SALES	341,960				341,960	10,900
<b>TOTAL OPERATING REVENUE</b>	341,960	0	0	0	341,960	10,900
<b>OPERATING COSTS:</b>						
QUARRY WORKING EXPENSES	286,465				286,465	(59,920)
DEPRECIATION	43,132				43,132	0
<b>TOTAL OPERATING COSTS</b>	329,597	0	0	0	329,597	(59,920)
<b>OPERATING RESULT</b>	12,363	0	0	0	12,363	70,820
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	43,132				43,132	0
<b>TOTAL NON-CURRENT INCOME</b>	43,132	0	0	0	43,132	0
<b>CAPITAL EXPENDITURE:</b>						
QUARRY DEVELOPMT / REHAB	255,560				255,560	16,650
MOVEMENT IN INVENTORIES	0				0	73,232
<b>TOTAL CAPITAL EXPENDITURE</b>	255,560	0	0	0	255,560	89,882
<b>NET COST OF ACTIVITY</b>	(200,065)	0	0	0	(200,065)	(19,062)

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**

**PLANT OPERATIONS (ADMINISTRATION AND COMMUNITY SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
PLANT INCOME	3,193,200		<b>17,500</b>	17,500	3,210,700	2,159,169
PLANT SALES	556,500		<b>12,500</b>	12,500	569,000	221,282 (1)
COST OF SOLD PLANT	(383,160)				(383,160)	0
OTHER	46,832	15,000		15,000	61,832	35,756
<b>TOTAL OPERATING REVENUE</b>	<b>3,413,372</b>	<b>15,000</b>	<b>30,000</b>	<b>45,000</b>	<b>3,458,372</b>	<b>2,416,207</b>
<b>OPERATING COSTS:</b>						
PLANT MAINTENANCE	1,583,808				1,583,808	758,621
DEPRECIATION	868,536				868,536	0
DEPOTS	156,889	15,000		15,000	171,889	76,666
<b>TOTAL OPERATING COSTS</b>	<b>2,609,233</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>2,624,233</b>	<b>835,287</b>
<b>OPERATING RESULT</b>	<b>804,139</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>834,139</b>	<b>1,580,920</b>
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	868,536				868,536	0
COST OF SOLD PLANT	383,160				383,160	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>1,251,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,251,696</b>	<b>0</b>
<b>CAPITAL EXPENDITURE:</b>						
PLANT PURCHASES	1,584,790		<b>30,000</b>	30,000	1,614,790	1,014,537 (1)
TRANSFER TO GENERAL FUND	1,552,950				1,552,950	1,552,950
DEPOT IMPROVEMENTS	92,959				92,959	36,533
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,230,699</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>3,260,699</b>	<b>2,604,020</b>
<b>NET COST OF ACTIVITY</b>	<b>(1,174,864)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,174,864)</b>	<b>(1,023,100)</b>

(1) Additional plant item as per replacement schedule

**KYOGLE COUNCIL**  
**DECEMBER QUARTER BUDGET REVIEW**  
**WATER FUND (URBAN AND ASSETS)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> RATES & USER CHARGES	1,197,245				1,197,245	835,851
<b>TOTAL OPERATING REVENUE</b>	1,197,245	0	0	0	1,197,245	835,851
<b>OPERATING COSTS:</b>						
MANAGEMENT	364,753				364,753	160,379
MAINS	138,978				138,978	89,220
RESERVOIRS	25,462				25,462	25,332
RAW WATER	154,361				154,361	77,851
TREATMENT	339,222				339,222	199,031
DEPRECIATION	187,980				187,980	0
<b>TOTAL OPERATING COSTS</b>	1,210,756	0	0	0	1,210,756	551,813
<b>OPERATING RESULT</b>	(13,511)	0	0	0	(13,511)	284,038
<b>NON-CURRENT INCOME:</b>						
GRANTS	1,561,000				1,561,000	0
DEVELOPER CONTRIBUTIONS	10,927				10,927	571
DEPRECIATION	187,980				187,980	0
SALE OF HOUSE	275,000				275,000	0
LOAN INCOME	2,000,000				2,000,000	249,471
<b>TOTAL NON-CURRENT INCOME</b>	4,034,907	0	0	0	4,034,907	250,042
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	2,347,111				2,347,111	102,170
LOAN REPAYMENTS	162,425				162,425	255,588
MOVEMENT IN LIABILITIES	0				0	384,465
<b>TOTAL CAPITAL EXPENDITURE</b>	2,509,536	0	0	0	2,509,536	742,223
<b>NET COST OF ACTIVITY</b>	1,511,860	0	0	0	1,511,860	(208,143)

**KYOGLE COUNCIL**  
DECEMBER QUARTER BUDGET REVIEW

**SEWERAGE FUND (URBAN AND ASSETS)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
RATES & USER CHARGES	1,167,310				1,167,130	859,958
<b>TOTAL OPERATING REVENUE</b>	1,167,310	0	0	0	1,167,130	859,958
<b>OPERATING COSTS:</b>						
OPERATIONS	348,216				348,216	179,018
MAINS	63,269				63,269	42,045
PUMPING STATIONS	185,457				185,457	81,831
TREATMENT	327,819				327,819	219,289
DEPRECIATION	336,458				336,458	0
<b>TOTAL OPERATING COSTS</b>	1,261,219	0	0	0	1,261,219	522,183
<b>OPERATING RESULT</b>	(93,909)	0	0	0	(94,089)	337,775
<b>NON-CURRENT INCOME:</b>						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	10,927				10,927	1,055
DEPRECIATION	336,458				336,458	0
<b>TOTAL NON-CURRENT INCOME</b>	347,385	0	0	0	347,385	1,055
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	399,991				399,991	188,496
LOAN REPAYMENTS	15,510				15,510	7,523
MOVEMENT IN RECEIVABLES	0				0	233,454
<b>TOTAL CAPITAL EXPENDITURE</b>	415,501	0	0	0	415,501	429,473
<b>NET COST OF ACTIVITY</b>	(162,025)	0	0	0	(162,205)	(90,643)

**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	885,491
<b>TOTAL OPERATING REVENUE</b>	898,806	0	0	0	898,806	885,491
<b>OPERATING COSTS:</b>						
GARBAGE & SANITARY SERVICES	400,830				400,830	208,788
DEPRECIATION	15,112				15,112	0
CONTRIBUTION TO CWM	454,355				454,355	227,178
<b>TOTAL OPERATING COSTS</b>	870,297	0	0	0	870,297	435,966
<b>OPERATING RESULT</b>	28,509	0	0	0	28,509	449,525
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	15,112				15,112	0
GRANTS	0				0	0
<b>TOTAL NON-CURRENT INCOME</b>	15,112	0	0	0	15,112	0
<b>CAPITAL EXPENDITURE:</b>						
MOVEMENT IN RECEIVABLES	0				0	381,337
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	381,337
<b>NET COST OF ACTIVITY</b>	43,621	0	0	0	43,621	68,188

**PROPOSED PLANT ACQUISITIONS/SALES DECEMBER 2014**

Description of plant to be replaced		To be replaced with		Estimated Cost		
				Purchase	Trade	Net
<b>Light Vehicles</b>						
<b>2014/2015</b>						
1 Tonne Utility	500	RJ	D/Cab 4 x 2 Utility	30,000	12,500	17,500
D/Cab 4 x 4 Utility	501	SW	D/Cab 4 x 4 Utility	35,000	22,500	12,500
S/Cab 4 x 2 Utility	502	KM	S/Cab 4 x 2 Utility	30,000	20,000	10,000
D/Cab 4 x 4 Utility	503	TO	D/Cab 4 x 4 Utility	35,000	22,500	12,500
D/Cab 4 x 4 Utility	592	CM	D/Cab 4 x 2 Utility	30,000	17,500	12,500
D/Cab 4 x 4 Utility	593	MC	D/Cab 4 x 2 Utility	30,000	12,500	17,500
D/Cab 4 x 4 Utility	594	AP	D/Cab 4 x 2 Utility	30,000	17,500	12,500
D/Cab 4 x 4 Utility	595	LP	D/Cab 4 x 2 Utility	30,000	17,500	12,500
S/Cab 4 x 2 Utility	596	MD	S/Cab 4 x 2 Utility	30,000	17,500	12,500
S/Cab 4 x 4 Utility	598	MC	S/Cab 4 x 2 Utility	30,000	22,500	7,500
S/Cab 4 x 4 Utility	599	DB	S/Cab 4 x 4 Utility	37,500	22,500	15,000
Territory T/tium AWD	682	AP	Kuga Titanium AWD	50,000	30,000	20,000
Territory TS AWD	683	GK	Territory TS	45,000	27,500	17,500
Holden Captiva 7 CX	684	DW	Holden Captiva 5	30,000	20,000	10,000
Holden Captiva 7 CX	686	SN	S/Cab 4 x 2 Utility	30,000	12,500	17,500
<b>Sub Total</b>				<b>502,500</b>	<b>295,000</b>	<b>207,500</b>
<b>HEAVY PLANT</b>						
<b>Revotes</b>						
Road Patcher	166		Road Patcher 2012/13 Budget	370,000		370,000
Case MX 200 Tractor	72		2013-2014 Budget Sales		40,000	
CaseMX 210 Tractor	73		2013-2014 Budget Sales		40,000	
Isuzu Jetpatcher	135		2013-2014 Budget Sales		30,000	
Franna Crane	40		2013-2014 Budget Sales		100,000	
<b>2014/2015</b>						
			Stabilizer-Zipper	145,000		145,000
			2.5 - 3.0Tonne Excavator	75,000		75,000
			Traffic Lights Solar	40,000		40,000
			Lawn Tractor Bon Sew	20,000		20,000
Truck	145		Truck	70,000	15,000	55,000
Tractor	78		Tractor	130,000	25,000	105,000
Tractor	71		Tractor	130,000	20,000	110,000
			Mower Flail	30,000		30,000
			Mower Flail	30,000		30,000
PA Mower	Bonalbo			7,000	2,000	5,000
PA Mower	Mallanganee			7,000	2,000	5,000
						0
<b>Sub Total</b>				<b>1,054,000</b>	<b>274,000</b>	<b>990,000</b>
<b>SMALL PLANT</b>						
<b>Revotes</b>						
Dixon Mower	213		2013-2014 Budget Sales			
John Deere X320 Mower	214		2013-2014 Budget Sales			
John Deere X300 Mower	218		2013-2014 Budget Sales			
Box Trailer	412		2013-2014 Budget Sales			
<b>2014/2015</b>						
		37	Extendable Lifting Jib			
		476	Mirra Cement Spreader Trailer			
		476	Bulk Bag Lifter 2 Tonne			
		764	Stihl MS 461 Chainsaw			
		765	Stihl MS 461 Chainsaw			
		801	Gerni Poseidon 5-75 PE Plus			
<b>Sub Total</b>				<b>58,290</b>	<b>0</b>	<b>58,290</b>
<b>TOTAL</b>				<b>1,614,790</b>	<b>569,000</b>	<b>1,255,790</b>

### **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 31/12/2014 indicates that Council's projected financial position at 30/06/2015 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  30/01/2015  
Responsible Accounting Officer, Kyogle Council

# Kyogle Council

Budget review for the quarter ended - 31 December 2014

## Consolidated Income Statement

	ORIGINAL Budget 2014/15 (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	7,666		(18)	7,648		7,648	7,329
User Charges and Fees	4,408			4,408		4,408	2,338
Interest and Investment Revenue	443		28	471		471	292
Grants and Contributions - Operating	5,583	156	304	6,043	5	6,048	3,131
Grants and Contributions - Capital	4,434	755	(30)	5,159	39	5,198	7
Other Revenues	9		15	24		24	43
Net gain from the disposal of assets	(37)	485		448	13	461	221
<b>Total Income</b>	<b>22,506</b>	<b>1,396</b>	<b>299</b>	<b>24,201</b>	<b>57</b>	<b>24,258</b>	<b>13,361</b>
<b>Expenses</b>							
Employee Benefits and on-costs	8,121		105	8,226	(64)	8,162	4,177
Borrowing Costs	163			163		163	38
Materials & Contracts	4,429	369	119	4,917	5	4,922	2,672
Depreciation and Amortisation	7,721		(18)	7,703		7,703	0
Other Expenses	2,034	237	15	2,286		2,286	1,321
Net Loss from Disposal of Assets	0			0		0	0
<b>Total Expenses</b>	<b>22,468</b>	<b>606</b>	<b>221</b>	<b>23,295</b>	<b>(59)</b>	<b>23,236</b>	<b>8,208</b>
<b>Net Operating Result from continuing operations</b>	<b>38</b>	<b>790</b>	<b>78</b>	<b>906</b>	<b>116</b>	<b>1,022</b>	<b>5,153</b>
<b>Net Operating Result before capital items</b>	<b>(4,396)</b>	<b>35</b>	<b>108</b>	<b>(4,253)</b>	<b>77</b>	<b>(4,176)</b>	<b>5,146</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)

30/01/2015

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2014 and should be read in conjunction with other documents in the QBRs.*



# Kyogle Council

## Budget review for the quarter ended - 31 December 2014

### Capital Budget - Consolidated

	ORIGINAL Budget 2014/15 (000's)	Approved Changes			REVISSED 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	4,428	1,283	14	5,725	(5)	5,720	3,098	
Capital Grants & Contributions	4,434	755	(30)	5,159	39	5,198	7	
Loans	2,000	300	0	2,300	-	2,300	-	
Income from sale of assets	(37)	485	0	448	13	461	221	
Other Capital Funding Sources	0	0	0	0	-	0	-	
<b>Total Capital Funding</b>	<b>10,825</b>	<b>2,823</b>	<b>(16)</b>	<b>13,632</b>	<b>47</b>	<b>13,679</b>	<b>3,326</b>	
<b>Capital Expenditure</b>								
<b>Acquisitions</b>								
Plant and Equipment	1,302	384		1,686	30	1,716	1,015	
Land and Buildings	209	358	35	602	17	619	408	
Roads, Bridges and Footpaths	5,657	1,088	(51)	6,694		6,694	1,416	
Other	203	458		661		661	21	
Stormwater Drainage	830	225		1,055		1,055	162	
Water	2,196	151		2,347		2,347	102	
Sewer	241	159		400		400	188	
<b>Total Acquisitions</b>	<b>10,638</b>	<b>2,823</b>	<b>(16)</b>	<b>13,445</b>	<b>47</b>	<b>13,492</b>	<b>3,312</b>	
<b>Loan Repayments</b>	<b>187</b>		<b>-</b>	<b>187</b>		<b>187</b>	<b>14</b>	
<b>Total Capital Expenditure</b>	<b>10,825</b>	<b>2,823</b>	<b>(16)</b>	<b>13,632</b>	<b>47</b>	<b>13,679</b>	<b>3,326</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)

30/01/2015

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2014 and should be read in conjunction with other documents in the QBRS.*

# Kyogle Council

## Budget review for the quarter ended - 31 December 2014

### Cash & Investments

	ORIGINAL Budget 2014/15 (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><u>Externally Restricted</u></b>							
RTA Contributions	295	(281)		14		14	1567
Developer Contributions	186	(17)	-	169		169	186
Other	290			290		290	290
Water Fund	1,045	477	-	1,522		1,522	(187)
Sewer Fund	793	(159)	-	634		634	741
Domestic Waste Management	82		-	82		82	107
<b>Total Externally Restricted</b>	<b>2,691</b>	<b>20</b>	<b>-</b>	<b>2,711</b>	<b>-</b>	<b>2,711</b>	<b>2,704</b>
<b><u>Internally Restricted</u></b>							
Employee Leave Entitlements	1,041			1,041		1,041	1041
Buildings	150			150		150	150
Carry-over Works	1,434	(1,434)		0		0	0
Information Technology	100			100		100	100
Roads & Bridges	1,420			1,420		1,420	1420
Emergency Works	300			300		300	300
Stormwater Management	200			200		200	200
Commercial Waste	403	(22)		381		381	564
Transport	507			507		507	1,957
Quarries	1,010	(161)		849		849	1,035
Plant Replacement	6,382	(163)		6,219		6,219	6,279
<b>Total Internally Restricted</b>	<b>12,947</b>	<b>(1,780)</b>		<b>11,167</b>	<b>-</b>	<b>11,167</b>	<b>13,046</b>
<b>Total Restricted</b>	<b>15,638</b>	<b>(1,760)</b>	<b>-</b>	<b>13,878</b>	<b>-</b>	<b>13,878</b>	<b>15,750</b>
<b>Unrestricted</b>	<b>(1,544)</b>	<b>27</b>	<b>75</b>	<b>(1,442)</b>	<b>69</b>	<b>(1,373)</b>	<b>1,363</b>
<b>Total Cash &amp; Investments</b>	<b>14,094</b>	<b>(1,733)</b>	<b>75</b>	<b>12,436</b>	<b>69</b>	<b>12,505</b>	<b>17,113</b>

**Notes :**

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

30/01/2015

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# Kyogle Council

**Budget review for the quarter ended - 31 December 2014**

## Financial Indicators

Actual Result 2013/14	Ratio	Result YTD 2014/15	Forecast result <b>ORIGINAL</b> Budget 2014/15	Forecast result <b>REVISED</b> Budget 2014/15	Forecast result <b>PROJECTED</b> Budget 2014/15
	<b>Unrestricted current ratio</b>				
12.82	<i>Current assets less all external restrictions</i> <hr/> <i>Current liabilities less specific purpose liabilities</i>	14.00	12.36	11.24	11.29
0.81%	<b>Debt service ratio</b> <hr/> <i>Debt service cost</i> <i>Revenue from continuing operations</i> <i>excluding capital items and specific purpose grants/contributions</i>	0.39%	1.94%	1.84%	1.84%
37.58%	<b>Rates &amp; annual charges coverage ratio</b> <hr/> <i>Rates &amp; annual charges revenues</i> <i>Income from continuing operations</i>	54.85%	34.06%	31.60%	31.53%
14.66%	<b>Rates &amp; annual charges outstanding percentage</b> <hr/> <i>Rates &amp; annual charges outstanding</i> <i>Rates &amp; annual charges collectible</i>	41.44%	14.50%	14.53%	14.53%

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30/01/2015

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