

KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD JANUARY 1, 2015
TO MARCH 31, 2015**

Presented to Council May 11, 2015.

STATEMENT OF SIGNIFICANT VARIANCES

MARCH QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Economic Development - Futures Funds		(8,600)
Administration - Donations		8,600
Libraries - Income	(2,006)	
Libraries - Contributions		(13,405)
Commercial Waste - Gate Fees	(40,000)	
Commercial Waste - Operating Grants	(48,750)	
Commercial Waste - Operating Costs		(110,000)
Commercial Waste - Capital Grants	(97,264)	
Commercial Waste - Improvements		(27,264)
Bridges - Capital Grants	(1,120,000)	
Bridges - Construction		(2,240,000)
Totals	(1,308,020)	(2,390,669)
	Net Adjustment	1,082,649

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2015

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review	March Quarter Review
General					
Opening Balance - Restricted	4,147,674	4,718,288	4,718,288	4,718,288	4,718,288
Opening Balance - Unrestricted	0	0	0	0	0
	<u>4,147,674</u>	<u>4,718,288</u>	<u>4,718,288</u>	<u>4,718,288</u>	<u>4,718,288</u>
Movement - Restricted	(443,998)	(2,170,819)	(2,095,519)	(2,026,657)	(1,004,008)
Movement - Unrestricted	0	0	0	0	0
	<u>(443,998)</u>	<u>(2,170,819)</u>	<u>(2,095,519)</u>	<u>(2,026,657)</u>	<u>(1,004,008)</u>
Closing Balance - Restricted	3,703,676	2,547,469	2,622,769	2,691,631	3,714,280
Closing Balance - Unrestricted	0	0	0	0	0
	<u>3,703,676</u>	<u>2,547,469</u>	<u>2,622,769</u>	<u>2,691,631</u>	<u>3,714,280</u>
State Highways					
Opening Balance - Restricted	2,407,388	769,965	769,965	769,965	769,965
Movement - Restricted	(262,781)	(262,781)	(262,781)	(262,781)	(262,781)
Closing Balance - Restricted	<u>2,144,607</u>	<u>507,184</u>	<u>507,184</u>	<u>507,184</u>	<u>507,184</u>
Quarries					
Opening Balance - Restricted	676,613	1,049,293	1,049,293	1,049,293	1,049,293
Movement - Restricted	(39,505)	(200,065)	(200,065)	(200,065)	(200,065)
Closing Balance - Restricted	<u>637,108</u>	<u>849,228</u>	<u>849,228</u>	<u>849,228</u>	<u>849,228</u>
Plant					
Opening Balance - Restricted	4,557,300	7,393,751	7,393,751	7,393,751	7,393,751
Movement - Restricted	(1,011,946)	(1,174,864)	(1,174,864)	(1,174,864)	(1,174,864)
Closing Balance - Restricted	<u>3,545,354</u>	<u>6,218,887</u>	<u>6,218,887</u>	<u>6,218,887</u>	<u>6,218,887</u>
Total General Fund					
Opening Balance - Restricted	11,788,975	13,931,297	13,931,297	13,931,297	13,931,297
Opening Balance - Unrestricted	0	0	0	0	0
	<u>11,788,975</u>	<u>13,931,297</u>	<u>13,931,297</u>	<u>13,931,297</u>	<u>13,931,297</u>
Movement - Restricted	(1,758,230)	(3,808,529)	(3,733,229)	(3,664,367)	(2,641,718)
Movement - Unrestricted	0	0	0	0	0
	<u>(1,758,230)</u>	<u>(3,808,529)</u>	<u>(3,733,229)</u>	<u>(3,664,367)</u>	<u>(2,641,718)</u>
Closing Balance - Restricted	10,030,745	10,122,768	10,198,068	10,266,930	11,289,579
Closing Balance - Unrestricted	0	0	0	0	0
	<u>10,030,745</u>	<u>10,122,768</u>	<u>10,198,068</u>	<u>10,266,930</u>	<u>11,289,579</u>
Water Fund					
Opening Balance	246,438	10,044	10,044	10,044	10,044
Movement	1,034,967	1,511,860	1,511,860	1,511,860	1,511,860
Closing Balance	<u>1,281,405</u>	<u>1,521,904</u>	<u>1,521,904</u>	<u>1,521,904</u>	<u>1,521,904</u>
Sewer Fund					
Opening Balance	631,282	796,627	796,627	796,627	796,627
Movement	(3,072)	(162,205)	(162,205)	(162,205)	(162,205)
Closing Balance	<u>628,210</u>	<u>634,422</u>	<u>634,422</u>	<u>634,422</u>	<u>634,422</u>
Domestic Waste Fund					
Opening Balance	24,451	38,566	38,566	38,566	38,566
Movement	43,621	43,621	43,621	43,621	43,621
Closing Balance	<u>68,072</u>	<u>82,187</u>	<u>82,187</u>	<u>82,187</u>	<u>82,187</u>

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

GENERAL FUND SUMMARY

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
ECONOMIC DEVELOPMENT	(160,029)	0	8,600	8,600	(151,429)	(86,357)
GOVERNANCE	(474,312)	0	0	0	(474,312)	(300,965)
ADMINISTRATION	(1,282,357)	0	(8,600)	(8,600)	(1,290,957)	(984,134)
PERSONNEL	(827,894)	0	0	0	(827,894)	(265,839)
FINANCE	7,682,048	(52,956)	0	(52,956)	7,629,092	6,997,978
ART GALLERIES	(95,379)	0	0	0	(95,379)	(80,050)
COMMUNITY SERVICES	(145,055)	0	0	0	(145,055)	(66,671)
PRE SCHOOLS	(24,333)	0	0	0	(24,333)	(16,137)
PUBLIC LIBRARIES	(542,960)	0	11,399	11,399	(531,561)	(313,547)
CROWN RESERVES	(8,139)	0	0	0	(8,139)	(4,427)
COMMUNITY BUILDINGS	(530,442)	0	0	0	(530,442)	(259,515)
TOWN PLANNING	(179,469)	0	0	0	(179,469)	(70,451)
ENVIRONMENTAL HEALTH	(373,571)	0	0	0	(373,571)	(142,201)
BUILDING CONTROL	(32,041)	0	0	0	(32,041)	(22,732)
ANIMAL CONTROL	(112,712)	0	0	0	(112,712)	(77,979)
COMMERCIAL WASTE MGMT	(231,970)	0	(48,750)	(48,750)	(280,720)	(8,571)
REGIONAL ROADS	(173,849)	(22,545)	0	742,455	(196,394)	596,806
URBAN LOCAL ROADS	(944,733)	0	0	0	(944,733)	(538,745)
RURAL LOCAL ROADS	(486,399)	146,001	0	146,001	(340,398)	(261,165)
BRIDGES	(1,256,585)	(60,000)	1,120,000	1,060,000	(196,585)	(266,157)
EMERGENCY SERVICES	(232,880)	0	0	0	(232,880)	(181,078)
INFRASTRUCTURE WORKS ADMIN	(382,394)	0	0	0	(382,394)	(173,480)
SWIMMING POOLS	(427,300)	0	0	0	(427,300)	(412,618)
PARKS & GARDENS	(489,730)	4,800	0	4,800	(484,930)	(398,484)
PUBLIC CEMETERIES	(80,883)	0	0	0	(80,883)	(49,864)
STORMWATER MANAGEMENT	(259,182)	0	0	0	(259,182)	(172,796)
URBAN & ASSETS ADMIN	(98,269)	68,862	0	68,862	(29,407)	25,829
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(1,026,494)
	(2,170,819)	84,162	1,082,649	1,931,811	(1,004,008)	1,440,156

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ECONOMIC DEVELOPMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: TOURISM INCOME	7,708				7,708	7,352
TOTAL OPERATING REVENUE	7,708	0	0	0	7,708	7,352
OPERATING COSTS: ECONOMIC DEVELOPMENT	40,000		(8,600)	(8,600)	31,400	416 (1)
EMPLOYMENT COSTS	75,714				75,714	60,914
TOURISM EXPENDITURE	52,023				52,023	32,379
TOTAL OPERATING COSTS	167,737	0	(8,600)	(8,600)	159,137	93,709
OPERATING RESULT	(160,029)	0	8,600	8,600	(151,429)	(86,357)
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	(160,029)	0	8,600	8,600	(151,429)	(86,357)

(1) Futures funding transfer to Community Donations

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

GOVERNANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
EMPLOYMENT	257,958				257,958	157,171
COUNCILLOR SERVICES	158,285				158,285	126,160
COUNCILLOR PROF DEVELOPMT	19,098				19,098	7,734
ELECTION	0				0	0
LEGALS	45,020				45,020	12,484
ADVERTISING, NOROC, LGSA	58,629				58,629	45,924
RECOVERIES	(64,678)				(64,678)	(48,508)
TOTAL OPERATING COSTS	474,312	0	0	0	474,312	300,965
OPERATING RESULT	(474,312)	0	0	0	(474,312)	(300,965)
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	(474,312)	0	0	0	(474,312)	(300,965)

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
EMPLOYMENT	877,718				877,718	743,250
OFFICE EXPENSES	325,943				325,943	189,564
DONATIONS	104,006		8,600	8,600	112,606	74,409 (1)
OTHER	36,331				36,331	16,574
DEPRECIATION	120,935				120,935	0
RECOVERIES	(142,800)				(142,800)	(107,100)
TOTAL OPERATING COSTS	1,322,133	0	8,600	8,600	1,330,733	916,697
OPERATING RESULT	(1,322,133)	0	(8,600)	(8,600)	(1,330,733)	(916,697)
NON-CURRENT INCOME:						
DEPRECIATION	120,935				120,935	0
TOTAL NON-CURRENT INCOME	120,935	0	0	0	120,935	0
CAPITAL EXPENDITURE:						
OFFICE EQUIPMENT & FURNITURE	81,159				81,159	67,437
TOTAL CAPITAL EXPENDITURE	81,159	0	0	0	81,159	67,437
NET COST OF ACTIVITY	(1,282,357)	0	(8,600)	(8,600)	(1,290,957)	(984,134)

(1) Transfer from Futures Funding

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - PERSONNEL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS & SUBSIDIES	64,569				64,569	48,028
TOTAL OPERATING REVENUE	64,569	0	0	0	64,569	48,028
OPERATING COSTS:						
EMPLOYMENT	492,051				492,051	(26,259)
INSURANCE & RISK MANAGEMENT	356,603				356,603	303,053
OTHER	103,823				103,823	79,744
TOOLS, CLOTHING & SIGNAGE	61,683				61,683	48,603
RECOVERIES	(121,697)				(121,697)	(91,274)
TOTAL OPERATING COSTS	892,463	0	0	0	892,463	313,867
OPERATING RESULT	(827,894)	0	0	0	(827,894)	(265,839)
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	(827,894)	0	0	0	(827,894)	(265,839)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - FINANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GENERAL RATES INCOME	5,142,259				5,142,259	5,139,734
INTEREST & SUNDRY INCOME	381,925	10,306		10,306	392,231	340,022
REVENUE SHARING GRANT	2,403,333	(63,262)		(63,262)	2,340,071	1,755,053
STORES	127,446				127,446	94,765
TOTAL OPERATING REVENUE	8,054,963	(52,956)	0	(52,956)	8,002,007	7,329,574
OPERATING COSTS:						
FINANCE	194,759				194,759	174,213
STORES	105,446				105,446	109,290
VALUATION AND AUDITOR FEES	86,994				86,994	63,761
OTHER	22,189				22,189	11,687
RECOVERIES	(36,473)				(36,473)	(27,355)
TOTAL OPERATING COSTS	372,915	0	0	0	372,915	331,596
OPERATING RESULT	7,682,048	(52,956)	0	(52,956)	7,629,092	6,997,978
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	7,682,048	(52,956)	0	(52,956)	7,629,092	6,997,978

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - ART GALLERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	3,188				3,188	4,352
TOTAL OPERATING REVENUE	3,188	0	0	0	3,188	4,352
OPERATING COSTS: EMPLOYMENT COSTS	43,747				43,747	48,669
OTHER COSTS	54,820				54,820	35,733
TOTAL OPERATING COSTS	98,567	0	0	0	98,567	84,402
OPERATING RESULT	(95,379)	0	0	0	(95,379)	(80,050)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(95,379)	0	0	0	(95,379)	(80,050)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - COMMUNITY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: GOVERNMENT GRANTS	2,230				2,230	1,230
TOTAL OPERATING REVENUE	2,230	0	0	0	2,230	1,230
OPERATING COSTS:						
EMPLOYMENT COSTS	55,880				55,880	45,235
AGED CARE	50,000				50,000	0
OTHER	41,405				41,405	22,666
TOTAL OPERATING COSTS	147,285	0	0	0	147,285	67,901
OPERATING RESULT	(145,055)	0	0	0	(145,055)	(66,671)
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	(145,055)	0	0	0	(145,055)	(66,671)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - PRE SCHOOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
PRESCHOOLS	20,133				20,133	16,137
DEPRECIATION	17,817				17,817	0
TOTAL OPERATING COSTS	37,950	0	0	0	37,950	16,137
OPERATING RESULT	(37,950)	0	0	0	(37,950)	(16,137)
NON-CURRENT INCOME:						
DEPRECIATION	17,817				17,817	0
TOTAL NON-CURRENT INCOME	17,817	0	0	0	17,817	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	4,200				4,200	0
TOTAL CAPITAL EXPENDITURE	4,200	0	0	0	4,200	0
NET COST OF ACTIVITY	(24,333)	0	0	0	(24,333)	(16,137)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - PUBLIC LIBRARIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST- -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE: INCOME	42,252		(2,006)	(2,006)	40,246	40,183	(1)
TOTAL OPERATING REVENUE	42,252	0	(2,006)	(2,006)	40,246	40,183	
OPERATING COSTS: CONTRIBUTION TO REGIONAL LIBRARY	521,899		(13,405)	(13,405)	508,494	308,494	(2)
KYOGLE LIBRARY EXPENSES	43,313				43,313	45,236	
DEPRECIATION	11,253				11,253	0	
TOTAL OPERATING COSTS	576,465	0	(13,405)	(13,405)	563,060	353,730	
OPERATING RESULT	(534,213)	0	11,399	11,399	(522,814)	(313,547)	
NON-CURRENT INCOME: DEPRECIATION	11,253				11,253	0	
TOTAL NON-CURRENT INCOME	11,253	0	0	0	11,253	0	
CAPITAL EXPENDITURE: BUILDING IMPROVEMENTS	20,000				20,000	0	
TOTAL CAPITAL EXPENDITURE	20,000	0	0	0	20,000	0	
NET COST OF ACTIVITY	(542,960)	0	11,399	11,399	(531,561)	(313,547)	

(1) Subsidy lower than anticipated

(2) Contribution lower than anticipated

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - CROWN RESERVES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
HALL RENTS	530				530	0
TOTAL OPERATING REVENUE	530	0	0	0	530	0
OPERATING COSTS:						
CROWN RESERVES	8,669				8,669	4,427
TOTAL OPERATING COSTS	8,669	0	0	0	8,669	4,427
OPERATING RESULT	(8,139)	0	0	0	(8,139)	(4,427)
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	(8,139)	0	0	0	(8,139)	(4,427)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - COMMUNITY BUILDINGS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: HALL & SHOP RENTS	37,499				37,499	32,675
TOTAL OPERATING REVENUE	37,499	0	0	0	37,499	32,675
OPERATING COSTS:						
COUNCIL CHAMBERS	106,634				106,634	82,365
KMI	81,652				81,652	71,546
OTHER COMMUNITY BUILDINGS	39,244				39,244	76,601
PUBLIC HALLS	14,889				14,889	11,167
BUILDINGS ON CROWN RESERVES	15,450				15,450	15,786
DEPRECIATION	171,333				171,333	0
TOTAL OPERATING COSTS	429,202	0	0	0	429,202	257,465
OPERATING RESULT	(391,703)	0	0	0	(391,703)	(224,790)
NON-CURRENT INCOME:						
DEPRECIATION	171,333				171,333	0
SECTION 94 INCOME					0	137
GRANTS		12,000		12,000	12,000	12,000
CONTRIBUTIONS		5,000		5,000	5,000	0
TOTAL NON-CURRENT INCOME	171,333	17,000	0	17,000	188,333	12,137
CAPITAL EXPENDITURE:						
CONSTRUCTION	310,072	17,000		17,000	327,072	46,862
TOTAL CAPITAL EXPENDITURE	310,072	17,000	0	17,000	327,072	46,862
NET COST OF ACTIVITY	(530,442)	0	0	0	(530,442)	(259,515)

KYOGLÉ 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	98,863				98,863	125,456
TOTAL OPERATING REVENUE	98,863	0	0	0	98,863	125,456
OPERATING COSTS:						
EMPLOYMENT	213,795				213,795	169,967
LEGALS & CONSULTANTS	34,248				34,248	4,583
OTHER	30,289				30,289	21,357
TOTAL OPERATING COSTS	278,332	0	0	0	278,332	195,907
OPERATING RESULT	(179,469)	0	0	0	(179,469)	(70,451)
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	(179,469)	0	0	0	(179,469)	(70,451)

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	131,702				131,702	139,140
TOTAL OPERATING REVENUE	131,702	0	0	0	131,702	139,140
OPERATING COSTS:						
EMPLOYMENT	278,945				278,945	147,456
NOXIOUS PLANTS	120,342				120,342	111,000
DEPRECIATION	2,446				2,446	0
ON SITE WASTE MANAGEMENT	98,631				98,631	74,022
SUNDRIES	10,477				10,477	7,547
RECOVERIES	(90,067)				(90,067)	(67,550)
TOTAL OPERATING COSTS	420,774	0	0	0	420,774	272,475
OPERATING RESULT	(289,072)	0	0	0	(289,072)	(133,335)
NON-CURRENT INCOME:						
DEPRECIATION	2,446				2,446	0
TOTAL NON-CURRENT INCOME	2,446	0	0	0	2,446	0
CAPITAL EXPENDITURE:						
OSMS STUDY	86,945				86,945	8,866
TOTAL CAPITAL EXPENDITURE	86,945	0	0	0	86,945	8,866
NET COST OF ACTIVITY	(373,571)	0	0	0	(373,571)	(142,201)

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	45,691				45,691	35,373
TOTAL OPERATING REVENUE	45,691	0	0	0	45,691	35,373
OPERATING COSTS: BUILDING INSPECTIONS	77,732				77,732	58,105
TOTAL OPERATING COSTS	77,732	0	0	0	77,732	58,105
OPERATING RESULT	(32,041)	0	0	0	(32,041)	(22,732)
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	(32,041)	0	0	0	(32,041)	(22,732)

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	40,548				40,548	11,358
TOTAL OPERATING REVENUE	40,548	0	0	0	40,548	11,358
OPERATING COSTS: REGULATORY EXPENDITURE	138,260				138,260	89,337
DEPRECIATION	525				525	0
TOTAL OPERATING COSTS	138,785	0	0	0	138,785	89,337
OPERATING RESULT	(98,237)	0	0	0	(98,237)	(77,979)
NON-CURRENT INCOME: DEPRECIATION	525				525	0
TOTAL NON-CURRENT INCOME	525	0	0	0	525	0
CAPITAL EXPENDITURE: CONSTRUCTION	15,000				15,000	0
TOTAL CAPITAL EXPENDITURE	15,000	0	0	0	15,000	0
NET COST OF ACTIVITY	(112,712)	0	0	0	(112,712)	(77,979)

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

PLANNING AND ENVIRONMENTAL SERVICES - COMMERCIAL WASTE MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
WASTE CHARGES	270,380				270,380	250,476	
GATE FEES	317,373		(40,000)	(40,000)	277,373	217,474	(1)
GRANTS	65,000		(48,750)	(48,750)	16,250	15,184	(2)
TOTAL OPERATING REVENUE	652,753	0	(88,750)	(88,750)	564,003	483,134	
OPERATING COSTS:							
COLLECTION & WASTE DEPOTS	1,218,430		(110,000)	(110,000)	1,108,430	747,905	(1)
DEPRECIATION	16,157				16,157	0	
RECOVERIES FROM DWM	(454,356)				(454,356)	(340,766)	
TOTAL OPERATING COSTS	780,231	0	(110,000)	(110,000)	670,231	407,139	
OPERATING RESULT	(127,478)	0	21,250	21,250	(106,228)	75,995	
NON-CURRENT INCOME:							
DEPRECIATION	16,157				16,157	0	
GRANTS	162,965		(97,264)	(97,264)	65,701	65,701	(3)
LOAN INCOME	300,000				300,000	300,000	
TOTAL NON-CURRENT INCOME	479,122	0	(97,264)	(97,264)	381,858	365,701	
CAPITAL EXPENDITURE:							
IMPROVEMENTS	574,051		(27,264)	(27,264)	546,787	450,267	(3)
LOAN REPAYMENTS	9,563				9,563	0	
TOTAL CAPITAL EXPENDITURE	583,614	0	(27,264)	(27,264)	556,350	450,267	
NET COST OF ACTIVITY	(231,970)	0	(48,750)	(48,750)	(280,720)	(8,571)	

(1) Level of activity lower than anticipated

(2) Grant funds received prior year

(3) Projects managed by North East Waste

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - REGIONAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
BLOCK GRANT	988,765				988,765	728,250
FLOOD DAMAGE GRANT	0				0	0
TOTAL OPERATING REVENUE	988,765	0	0	0	988,765	728,250
OPERATING COSTS:						
MAIN ROAD 141	210,657	10,000		10,000	220,657	148,674
MAIN ROAD 150	78,046				78,046	51,505
MAIN ROAD 361	317,928	20,000		20,000	337,928	260,381
MAIN ROAD 544	84,873	10,000		10,000	94,873	44,348
MAIN ROAD 622	53,046	(26,955)		(26,955)	26,091	21,532
FLOOD DAMAGE WORKS	0				0	0
DEPRECIATION	1,232,378				1,232,378	0
TOTAL OPERATING COSTS	1,976,928	13,045	0	13,045	1,989,973	526,440
OPERATING RESULT	(988,163)	(13,045)	0	(13,045)	(1,001,208)	201,810
NON-CURRENT INCOME:						
DEPRECIATION	1,232,378				1,232,378	0
CAPITAL GRANTS	563,427	614,500		614,500	1,177,927	182,927
TRANSFER FROM RESERVE	575,000				575,000	575,000
TOTAL NON-CURRENT INCOME	2,370,805	614,500	0	614,500	2,985,305	757,927
CAPITAL EXPENDITURE:						
MAIN ROAD 141	457,045				457,045	199,159
MAIN ROAD 150	0				0	0
MAIN ROAD 361	378,483	(141,000)		(141,000)	237,483	139,901
MAIN ROAD 544	77,440				77,440	9,924
MAIN ROAD 622	20,000	765,000			785,000	143
BRIDGES	623,523				623,523	13,804
TOTAL CAPITAL EXPENDITURE	1,556,491	624,000	0	(141,000)	2,180,491	362,931
NET COST OF ACTIVITY	(173,849)	(22,545)	0	742,455	(196,394)	596,806

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - URBAN LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS	53,122				53,122	42,132
STREET LIGHTING SUBSIDY	32,000				32,000	0
TOTAL OPERATING REVENUE	85,122	0	0	0	85,122	42,132
OPERATING COSTS:						
STREET LIGHTING	121,090				121,090	72,775
KYOGLE	265,226				265,226	211,593
BONALBO	37,132				37,132	38,865
WOODENBONG	31,827				31,827	18,546
MALLANGANEE	13,792				13,792	6,358
WIANGAREE	3,713				3,713	4,162
TABULAM	12,731				12,731	9,005
OLD BONALBO	5,305				5,305	3,791
OLD GREVILLIA	1,061				1,061	0
DEPRECIATION	335,777				335,777	0
TOTAL OPERATING COSTS	827,654	0	0	0	827,654	365,095
OPERATING RESULT	(742,532)	0	0	0	(742,532)	(322,963)
NON-CURRENT INCOME:						
DEPRECIATION	335,777				335,777	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	0			0	0	4,310
TOTAL NON-CURRENT INCOME	335,777	0	0	0	335,777	4,310
CAPITAL EXPENDITURE:						
CONSTRUCTION	537,978				537,978	220,092
TOTAL CAPITAL EXPENDITURE	537,978	0	0	0	537,978	220,092
NET COST OF ACTIVITY	(944,733)	0	0	0	(944,733)	(538,745)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - RURAL LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
FINANCIAL ASSISTANCE GRANT	1,019,102	52,956		52,956	1,072,058	805,633
FLOOD DAMAGE GRANT	245,940	119,252		119,252	365,192	321,676
TOTAL OPERATING REVENUE	1,265,042	172,208	0	172,208	1,437,250	1,127,309
OPERATING COSTS:						
MAINTENANCE	2,014,204	(40,000)		(40,000)	1,974,204	1,401,719
OTHER	29,707				29,707	36,940
FLOOD DAMAGE	245,940	119,252		119,252	365,192	289,965
DEPRECIATION	3,159,707				3,159,707	0
TOTAL OPERATING COSTS	5,449,558	79,252	0	79,252	5,528,810	1,728,624
OPERATING RESULT	(4,184,516)	92,956	0	92,956	(4,091,560)	(601,315)
NON-CURRENT INCOME:						
GRANTS	517,784				517,784	0
SECTION 94 LEVIES	51,800				51,800	17,929
LIONS CLUB	53,045				53,045	5,000
RESERVE TRANSFER	830,450				830,450	830,450
DEPRECIATION	3,159,707				3,159,707	0
TOTAL NON-CURRENT INCOME	4,612,786	0	0	0	4,612,786	853,379
CAPITAL EXPENDITURE:						
CONSTRUCTION	914,669	(53,045)		(53,045)	861,624	513,229
TOTAL CAPITAL EXPENDITURE	914,669	(53,045)	0	(53,045)	861,624	513,229
NET COST OF ACTIVITY	(486,399)	146,001	0	146,001	(340,398)	(261,165)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - BRIDGES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
FINANCIAL ASSISTANCE GRANT	431,301				431,301	323,072
FLOOD DAMAGE GRANT	180,000				180,000	0
CONTRIBUTIONS		117,500		117,500	117,500	109,461
TOTAL OPERATING REVENUE	611,301	117,500	0	117,500	728,801	432,533
OPERATING COSTS:						
MAINTENANCE	622,886	27,500		27,500	650,386	526,620
DEPRECIATION	682,894				682,894	0
TOTAL OPERATING COSTS	1,305,780	27,500	0	27,500	1,333,280	526,620
OPERATING RESULT	(694,479)	90,000	0	90,000	(604,479)	(94,087)
NON-CURRENT INCOME:						
GRANTS	1,517,500		(1,120,000)	(1,120,000)	397,500	0 (1)
DEPRECIATION	682,894				682,894	0
RESERVE TRANSFER	722,500				722,500	722,500
TOTAL NON-CURRENT INCOME	2,922,894	0	(1,120,000)	(1,120,000)	1,802,894	722,500
CAPITAL EXPENDITURE:						
CONSTRUCTION	3,485,000	150,000	(2,240,000)	(2,090,000)	1,395,000	894,570 (1)
TOTAL CAPITAL EXPENDITURE	3,485,000	150,000	(2,240,000)	(2,090,000)	1,395,000	894,570
NET COST OF ACTIVITY	(1,256,585)	(60,000)	1,120,000	1,060,000	(196,585)	(266,157)

(1) Grant application unsuccessful, to be included in 2016 budget

KYOGLÉ COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - EMERGENCY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
CONTRIBUTIONS PAID	138,394				138,394	120,934
RATES & CHARGES	5,305				5,305	6,529
TOWN BRIGADE CONTRIBUTION	20,762				20,762	18,362
SES CONTRIBUTION	28,139				28,139	18,684
DEPRECIATION	117,120				117,120	0
TOTAL OPERATING COSTS	309,720	0	0	0	309,720	164,509
OPERATING RESULT	(309,720)	0	0	0	(309,720)	(164,509)
NON-CURRENT INCOME:						
DEPRECIATION	117,120				117,120	0
TOTAL NON-CURRENT INCOME	117,120	0	0	0	117,120	0
CAPITAL EXPENDITURE:						
BUSHFIRE SHEDS	40,280				40,280	16,569
TOTAL CAPITAL EXPENDITURE	40,280	0	0	0	40,280	16,569
NET COST OF ACTIVITY	(232,880)	0	0	0	(232,880)	(181,078)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PRIVATE WORKS	51,007				51,007	26,067
SUNDRY INCOME	7,188				7,188	50,636
TOTAL OPERATING REVENUE	58,195	0	0	0	58,195	76,703
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,000				25,000	(1,905)
EMPLOYMENT	655,195				655,195	499,166
PRIVATE WORKS	46,371				46,371	26,022
DEPRECIATION	1,786				1,786	0
RECOVERIES	(285,977)				(285,977)	(273,100)
TOTAL OPERATING COSTS	442,375	0	0	0	442,375	250,183
OPERATING RESULT	(384,180)	0	0	0	(384,180)	(173,480)
NON-CURRENT INCOME:						
DEPRECIATION	1,786				1,786	0
TOTAL NON-CURRENT INCOME	1,786	0	0	0	1,786	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(382,394)	0	0	0	(382,394)	(173,480)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - SWIMMING POOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: POOL INCOME	98,542				98,542	124,949
TOTAL OPERATING REVENUE	98,542	0	0	0	98,542	124,949
OPERATING COSTS:						
KYOGLE	334,127				334,127	347,889
BONALBO	88,901				88,901	80,907
WOODENBONG	82,814				82,814	87,576
DEPRECIATION	145,431				145,431	0
TOTAL OPERATING COSTS	651,273	0	0	0	651,273	516,372
OPERATING RESULT	(552,731)	0	0	0	(552,731)	(391,423)
NON-CURRENT INCOME:						
DEPRECIATION	145,431				145,431	0
GRANTS / SUBSIDIES						
TOTAL NON-CURRENT INCOME	145,431	0	0	0	145,431	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	20,000				20,000	21,195
TOTAL CAPITAL EXPENDITURE	20,000	0	0	0	20,000	21,195
NET COST OF ACTIVITY	(427,300)	0	0	0	(427,300)	(412,618)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - PARKS & GARDENS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: GROUND FEES	906				906	2,495
TOTAL OPERATING REVENUE	906	0	0	0	906	2,495
OPERATING COSTS:						
KYOGLE	214,382				214,382	168,653
VILLAGES	46,539				46,539	53,880
PARKS ON CROWN RESERVES	77,000				77,000	88,460
TOWN ENTRANCES, SIGNS AND EQUIPMENT	19,100				19,100	26,602
PUBLIC TOILETS	42,057				42,057	17,576
VILLAGE MAINTENANCE AGREEMENTS	27,900				27,900	27,900
DEPRECIATION	110,891				110,891	0
TOTAL OPERATING COSTS	537,869	0	0	0	537,869	383,071
OPERATING RESULT	(536,963)	0	0	0	(536,963)	(380,576)
NON-CURRENT INCOME:						
DEPRECIATION	110,891				110,891	0
GRANTS / SUBSIDIES		39,800		39,800	39,800	41,800
SECTION 94 CONTRIBUTIONS	2,500				2,500	5,729
TOTAL NON-CURRENT INCOME	113,391	39,800	0	39,800	153,191	47,529
CAPITAL EXPENDITURE: IMPROVEMENTS	66,158	35,000		35,000	101,158	65,437
TOTAL CAPITAL EXPENDITURE	66,158	35,000	0	35,000	101,158	65,437
NET COST OF ACTIVITY	(489,730)	4,800	0	4,800	(484,930)	(398,484)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - PUBLIC CEMETERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: CEMETERY FEES	88,682				88,682	84,749
TOTAL OPERATING REVENUE	88,682	0	0	0	88,682	84,749
OPERATING COSTS:						
KYOGLE CEMETERY	79,387				79,387	63,695
KYOGLE LAWN CEMETERY	50,597				50,597	39,170
OTHER CEMETERIES	17,715				17,715	9,726
DEPRECIATION	3,109				3,109	0
TOTAL OPERATING COSTS	150,808	0	0	0	150,808	112,591
OPERATING RESULT	(62,126)	0	0	0	(62,126)	(27,842)
NON-CURRENT INCOME:						
DEPRECIATION	3,109				3,109	0
TOTAL NON-CURRENT INCOME	3,109	0	0	0	3,109	0
CAPITAL EXPENDITURE:						
CEMETERY IMPROVEMENTS	21,866				21,866	22,022
TOTAL CAPITAL EXPENDITURE	21,866	0	0	0	21,866	22,022
NET COST OF ACTIVITY	(80,883)	0	0	0	(80,883)	(49,864)

**KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW**

URBAN AND ASSETS - STORMWATER MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	45,000	105,060		105,060	150,060	45,152
TOTAL OPERATING REVENUE	45,000	105,060	0	105,060	150,060	45,152
OPERATING COSTS: MAINTENANCE DEPRECIATION	39,396 121,749	105,060		105,060	144,456 121,749	118,667 0
TOTAL OPERATING COSTS	161,145	105,060	0	105,060	266,205	118,667
OPERATING RESULT	(116,145)	0	0	0	(116,145)	(73,515)
NON-CURRENT INCOME: DEPRECIATION DEVELOPER CONTRIBUTIONS GRANTS / SUBSIDIES	121,749 3,344 786,296				121,749 3,344 786,296	0 2,158 65,405
TOTAL NON-CURRENT INCOME	911,389	0	0	0	911,389	67,563
CAPITAL EXPENDITURE: STORMWATER WORKS FLOOD MITIGATION	71,555 982,871				71,555 982,871	80,299 86,545
TOTAL CAPITAL EXPENDITURE	1,054,426	0	0	0	1,054,426	166,844
NET COST OF ACTIVITY	(259,182)	0	0	0	(259,182)	(172,796)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

URBAN AND ASSETS - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
EMPLOYMENT RECOVERIES	297,784 (199,515)	(68,862)		(68,862)	297,784 (268,377)	192,669 (218,498)
TOTAL OPERATING COSTS	98,269	(68,862)	0	(68,862)	29,407	(25,829)
OPERATING RESULT	(98,269)	68,862	0	68,862	(29,407)	25,829
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	(98,269)	68,862	0	68,862	(29,407)	25,829

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

STATE HIGHWAYS (INFRASTRUCTURE WORKS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
MAINTENANCE	960,990				960,990	743,365
WORKS ORDERS	1,318,400				1,318,400	1,364,139
TOTAL OPERATING REVENUE	2,279,390	0	0	0	2,279,390	2,107,504
OPERATING COSTS:						
MAINTENANCE MR 83	497,208				497,208	349,540
MAINTENANCE SH 16	267,211				267,211	313,062
ADMINISTRATION	126,285				126,285	47,081
WORKS ORDERS	1,101,467				1,101,467	2,225,624
TOTAL OPERATING COSTS	1,992,171	0	0	0	1,992,171	2,935,307
OPERATING RESULT	287,219	0	0	0	287,219	(827,803)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	550,000				550,000	575,000
MOVEMENT IN RECEIVABLES	0				0	(2,518,088)
TOTAL CAPITAL EXPENDITURE	550,000	0	0	0	550,000	(1,943,088)
NET COST OF ACTIVITY	(262,781)	0	0	0	(262,781)	1,115,285

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

QUARRIES (INFRASTRUCTURE WORKS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: QUARRY SALES	341,960				341,960	25,351
TOTAL OPERATING REVENUE	341,960	0	0	0	341,960	25,351
OPERATING COSTS: QUARRY WORKING EXPENSES	286,465				286,465	17,282
DEPRECIATION	43,132				43,132	0
TOTAL OPERATING COSTS	329,597	0	0	0	329,597	17,282
OPERATING RESULT	12,363	0	0	0	12,363	8,069
NON-CURRENT INCOME: DEPRECIATION	43,132				43,132	0
TOTAL NON-CURRENT INCOME	43,132	0	0	0	43,132	0
CAPITAL EXPENDITURE: QUARRY DEVELOPMT / REHAB MOVEMENT IN INVENTORIES	255,560				255,560	16,984
TOTAL CAPITAL EXPENDITURE	255,560	0	0	0	255,560	16,984
NET COST OF ACTIVITY	(200,065)	0	0	0	(200,065)	(8,915)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

PLANT OPERATIONS (ADMINISTRATION AND COMMUNITY SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PLANT INCOME	3,193,200	17,500		17,500	3,210,700	3,062,270
PLANT SALES	556,500	12,500		12,500	569,000	374,142
COST OF SOLD PLANT	(383,160)				(383,160)	(187,642)
OTHER	46,832	15,000		15,000	61,832	49,250
TOTAL OPERATING REVENUE	3,413,372	45,000	0	45,000	3,458,372	3,298,020
OPERATING COSTS:						
PLANT MAINTENANCE	1,583,808				1,583,808	1,096,188
DEPRECIATION	868,536				868,536	0
DEPOTS	156,889	15,000		15,000	171,889	130,530
TOTAL OPERATING COSTS	2,609,233	15,000	0	15,000	2,624,233	1,226,718
OPERATING RESULT	804,139	30,000	0	30,000	834,139	2,071,302
NON-CURRENT INCOME:						
DEPRECIATION	868,536				868,536	0
COST OF SOLD PLANT	383,160				383,160	187,642
TOTAL NON-CURRENT INCOME	1,251,696	0	0	0	1,251,696	187,642
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,584,790	30,000		30,000	1,614,790	1,176,754
TRANSFER TO GENERAL FUND	1,552,950				1,552,950	1,552,950
DEPOT IMPROVEMENTS	92,959				92,959	82,724
TOTAL CAPITAL EXPENDITURE	3,230,699	30,000	0	30,000	3,260,699	2,812,428
NET COST OF ACTIVITY	(1,174,864)	0	0	0	(1,174,864)	(553,484)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

WATER FUND (URBAN AND ASSETS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: RATES & USER CHARGES	1,197,245				1,197,245	832,926
TOTAL OPERATING REVENUE	1,197,245	0	0	0	1,197,245	832,926
OPERATING COSTS:						
MANAGEMENT	364,753				364,753	222,169
MAINS	138,978				138,978	118,240
RESERVOIRS	25,462				25,462	37,469
RAW WATER	154,361				154,361	109,961
TREATMENT	339,222				339,222	281,064
DEPRECIATION	187,980				187,980	0
TOTAL OPERATING COSTS	1,210,756	0	0	0	1,210,756	768,903
OPERATING RESULT	(13,511)	0	0	0	(13,511)	64,023
NON-CURRENT INCOME:						
GRANTS	1,561,000				1,561,000	0
DEVELOPER CONTRIBUTIONS	10,927				10,927	10,946
DEPRECIATION	187,980				187,980	0
SALE OF HOUSE	275,000				275,000	0
LOAN INCOME	2,000,000				2,000,000	249,471
TOTAL NON-CURRENT INCOME	4,034,907	0	0	0	4,034,907	260,417
CAPITAL EXPENDITURE:						
CONSTRUCTION	2,347,111				2,347,111	131,246
LOAN REPAYMENTS	162,425				162,425	255,588
MOVEMENT IN LIABILITIES	0				0	70,879
TOTAL CAPITAL EXPENDITURE	2,509,536	0	0	0	2,509,536	457,713
NET COST OF ACTIVITY	1,511,860	0	0	0	1,511,860	(133,273)

KYOGLE COUNCIL
MARCH QUARTER BUDGET REVIEW

SEWERAGE FUND (URBAN AND ASSETS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: RATES & USER CHARGES	1,167,130				1,167,130	864,713
TOTAL OPERATING REVENUE	1,167,130	0	0	0	1,167,130	864,713
OPERATING COSTS:						
OPERATIONS	348,216				348,216	240,609
MAINS	63,269				63,269	55,133
PUMPING STATIONS	185,457				185,457	113,930
TREATMENT	327,819				327,819	350,882
DEPRECIATION	336,458				336,458	0
TOTAL OPERATING COSTS	1,261,219	0	0	0	1,261,219	760,554
OPERATING RESULT	(94,089)	0	0	0	(94,089)	104,159
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	10,927				10,927	3,178
DEPRECIATION	336,458				336,458	0
TOTAL NON-CURRENT INCOME	347,385	0	0	0	347,385	3,178
CAPITAL EXPENDITURE:						
CONSTRUCTION	399,991				399,991	247,007
LOAN REPAYMENTS	15,510				15,510	7,523
MOVEMENT IN RECEIVABLES	0				0	(61,581)
TOTAL CAPITAL EXPENDITURE	415,501	0	0	0	415,501	192,949
NET COST OF ACTIVITY	(162,205)	0	0	0	(162,205)	(85,612)

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				898,806	888,046
TOTAL OPERATING REVENUE	898,806	0	0	0	898,806	888,046
OPERATING COSTS:						
GARBAGE & SANITARY SERVICES	400,830				400,830	310,752
DEPRECIATION	15,112				15,112	0
CONTRIBUTION TO CWM	454,355				454,355	340,766
TOTAL OPERATING COSTS	870,297	0	0	0	870,297	651,518
OPERATING RESULT	28,509	0	0	0	28,509	236,528
NON-CURRENT INCOME:						
DEPRECIATION	15,112				15,112	0
GRANTS	0				0	0
TOTAL NON-CURRENT INCOME	15,112	0	0	0	15,112	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0				0	171,526
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	171,526
NET COST OF ACTIVITY	43,621	0	0	0	43,621	65,002

PROPOSED PLANT ACQUISITIONS/SALES MARCH 2015

Description of plant to be replaced			To be replaced with	Estimated Cost		
				Purchase	Trade	Net
Light Vehicles						
2014/2015						
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
Sub Total				502,500	295,000	207,500
HEAVY PLANT						
Revotes						
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	
2014/2015						
			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
Sub Total				1,054,000	274,000	990,000
SMALL PLANT						
Revotes						
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			
2014/2015						
	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			
Sub Total				58,290	0	58,290
TOTAL				1,614,790	569,000	1,255,790

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 31/03/2015 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



30/04/2015

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 31 March 2015

Consolidated Income Statement

	ORIGINAL Budget 2014/15 (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	7,666		(18)		7,648		7,648	7,741
User Charges and Fees	4,408				4,408	(40)	4,368	3,632
Interest and Investment Revenue	443		28		471		471	414
Grants and Contributions - Operating	5,583	156	304	5	6,048	(53)	5,995	4,371
Grants and Contributions - Capital	4,434	755	(30)	724	5,883	(1,217)	4,666	437
Other Revenues	9		15		24	2	26	56
Net gain from the disposal of assets	(37)	485		13	461		461	187
Total Income	22,506	1,396	299	742	24,943	(1,308)	23,635	16,838
Expenses								
Employee Benefits and on-costs	8,121		105	(90)	8,136	(110)	8,026	5,864
Borrowing Costs	163				163		163	38
Materials & Contracts	4,429	369	119	4	4,921	(9)	4,912	3,987
Depreciation and Amortisation	7,721		(18)		7,703		7,703	0
Other Expenses	2,034	237	15		2,286	(5)	2,281	1,745
Net Loss from Disposal of Assets	0				0		0	0
Total Expenses	22,468	606	221	(86)	23,209	(124)	23,085	11,634
Net Operating Result from continuing operations	38	790	78	828	1,734	(1,184)	550	5,204
Net Operating Result before capital items	(4,396)	35	108	104	(4,149)	33	(4,116)	4,767

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)

30/04/2015

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2015 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 31 March 2015

Capital Budget - Consolidated

	ORIGINAL Budget 2014/15 (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	4,428	1,283	14	82	5,807	(1,050)	4,757	3,568
Capital Grants & Contributions	4,434	755	(30)	724	5,883	(1,217)	4,666	437
Loans	2,000	300	0		2,300	-	2,300	300
Income from sale of assets	(37)	485	0	13	461	-	461	187
Other Capital Funding Sources	0	0	0		0	-	0	-
Total Capital Funding	10,825	2,823	(16)	819	14,451	(2,267)	12,184	4,492
Capital Expenditure								
Acquisitions								
Plant and Equipment	1,302	384		30	1,716		1,716	1,485
Land and Buildings	209	358	35	17	619		619	452
Roads, Bridges and Footpaths	5,657	1,088	(51)	772	7,466	(2,267)	5,199	1,674
Other	203	458		-	661		661	27
Stormwater Drainage	830	225		0	1,055		1,055	184
Water	2,196	151			2,347		2,347	298
Sewer	241	159			400		400	358
Total Acquisitions	10,638	2,823	(16)	819	14,264	(2,267)	11,997	4,478
Loan Repayments	187				187		187	14
Total Capital Expenditure	10,825	2,823	(16)	819	14,451	(2,267)	12,184	4,492

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)

30/04/2015

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2015 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 31 March 2015

Cash & Investments

	ORIGINAL	Approved Changes			REVIS	Mar	Projected	Actual
	Budget	Revotes	Sept	Dec	Budget	Review	year end	YTD
	2014/15 (000's)	(000's)	Review (000's)	Review (000's)	Budget (000's)	Review (000's)	result (000's)	YTD (000's)
Externally Restricted								
RTA Contributions	295	(281)			14		14	2,100
Developer Contributions	186	(17)			169		169	186
Other	290				290		290	273
Water Fund	1,045	477			1,522		1,522	(86)
Sewer Fund	793	(159)			634		634	740
Domestic Waste Management	82				82		82	99
Total Externally Restricted	2,691	20	-	-	2,711	-	2,711	3,312
Internally Restricted								
Employee Leave Entitlements	1,041				1,041		1,041	1,041
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	1,420
Emergency Works	300				300		300	300
Stormwater Management	200				200		200	200
Commercial Waste	403	(22)			381		381	564
Transport	507				507		507	2,038
Quarries	1,010	(161)			849		849	1,041
Plant Replacement	6,382	(163)			6,219		6,219	6,789
Total Internally Restricted	12,947	(1,780)	-	-	11,167	-	11,167	13,643
Total Restricted	15,638	(1,760)	-	-	13,878	-	13,878	16,955
Unrestricted	(1,544)	27	75	9	(1,433)	1,083	(350)	748
Total Cash & investments	14,094	(1,733)	75	9	12,445	1,083	13,528	17,703

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)

30/04/2015

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2015 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 31 March 2015

Financial Indicators

Actual Result 2013/14	Ratio	Result YTD 2014/15	Forecast result ORIGINAL Budget 2014/15	Forecast result REVISED Budget 2014/15	Forecast result PROJECTED Budget 2014/15
Unrestricted current ratio					
12.82	<i>Current assets less all external restrictions</i> <u><i>Current liabilities less specific purpose liabilities</i></u>	14.73	12.36	11.29	11.98
0.81%	Debt service ratio <i>Debt service cost</i> <u><i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i></u>	0.32%	1.94%	1.84%	1.85%
37.58%	Rates & annual charges coverage ratio <u><i>Rates & annual charges revenues</i></u> <i>Income from continuing operations</i>	45.97%	34.06%	30.66%	32.36%
14.66%	Rates & annual charges outstanding percentage <u><i>Rates & annual charges outstanding</i></u> <i>Rates & annual charges collectible</i>	7.51%	14.50%	14.53%	14.53%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

30/04/2015

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2015 and should be read in conjunction with other documents in the QBRs.