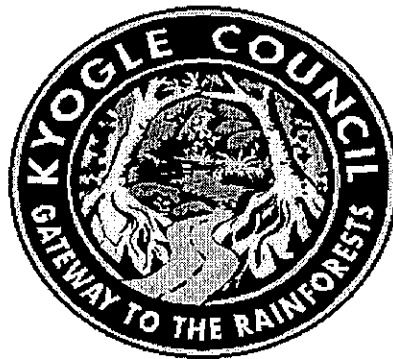


KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD JULY 1, 2014
TO SEPTEMBER 30, 2014**

Presented to Council November 10, 2014.

STATEMENT OF SIGNIFICANT VARIANCES

SEPTEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Finance - Interest & Sundry Income	10,306	
Finance - Revenue Sharing Grant	(63,262)	
Regional Roads - Operating Costs		40,000
Regional Roads - Capital Grants	(70,500)	
Regional Roads - Capital Expenditure		(141,000)
Rural Local Roads - Financial Assistance Grant	52,956	
Rural Local Roads - Flood Damage Grant	119,252	
Rural Local Roads - Operating Costs		(40,000)
Rural Local Roads - Flood Damage Works		119,252
Parks & Gardens - Capital Grants	39,800	
Parks & Gardens - Improvements		35,000
Stormwater Management - Operating Grants	105,060	
Stormwater Management - Operating Costs		105,060
Plant Operations - Income	15,000	
Plant Operations - Operating Costs		15,000
Totals	208,612	133,312
	Net Adjustment	75,300

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2015

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

**KYOGLE COUNCIL
SEPTEMBER 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	0	0	(160,029)	(28,376)
GOVERNANCE	(474,312)	0	0	0	(474,312)	(162,893)
ADMINISTRATION	(1,282,357)	0	0	0	(1,282,357)	(382,082)
PERSONNEL	(827,894)	0	0	0	(827,894)	(220,205)
FINANCE	7,682,048	0	(52,956)	(52,956)	7,629,092	5,548,137
ART GALLERIES	(95,379)	0	0	0	(95,379)	(34,459)
COMMUNITY SERVICES	(145,055)	0	0	0	(145,055)	(26,609)
PRE SCHOOLS	(24,333)	0	0	0	(24,333)	(14,930)
PUBLIC LIBRARIES	(542,960)	0	0	0	(542,960)	(294,069)
CROWN RESERVES	(8,139)	0	0	0	(8,139)	(3,760)
COMMUNITY BUILDINGS	(530,442)	0	0	0	(530,442)	(126,513)
TOWN PLANNING	(179,469)	0	0	0	(179,469)	(33,240)
ENVIRONMENTAL HEALTH	(373,571)	0	0	0	(373,571)	(17,647)
BUILDING CONTROL	(32,041)	0	0	0	(32,041)	19,288
ANIMAL CONTROL	(112,712)	0	0	0	(112,712)	(31,177)
COMMERCIAL WASTE MGMT	(231,970)	0	0	0	(231,970)	117,120
REGIONAL ROADS	(173,849)	0	30,500	30,500	(143,349)	13,712
URBAN LOCAL ROADS	(944,733)	0	0	0	(944,733)	(146,665)
RURAL LOCAL ROADS	(486,399)	0	92,956	92,956	(393,443)	(287,860)
BRIDGES	(1,256,585)	0	0	0	(1,256,585)	(214,474)
EMERGENCY SERVICES	(232,880)	0	0	0	(232,880)	(26,605)
INFRASTRUCTURE WORKS ADMIN	(382,394)	0	0	0	(382,394)	(180,382)
SWIMMING POOLS	(427,300)	0	0	0	(427,300)	(154,672)
PARKS & GARDENS	(489,730)	0	4,800	4,800	(484,930)	(158,481)
PUBLIC CEMETERIES	(80,883)	0	0	0	(80,883)	(14,097)
STORMWATER MANAGEMENT	(259,182)	0	0	0	(259,182)	(417,904)
URBAN & ASSETS ADMIN	(98,269)	0	0	0	(98,269)	(61,838)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(2,760,846)
	(2,170,819)	0	75,300	75,300	(2,095,519)	(101,527)

KYOGLE COUNCIL
SEPTEMBER 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	5,034
TOTAL OPERATING REVENUE	7,708	0	0	0	7,708	5,034
OPERATING COSTS: ECONOMIC DEVELOPMENT	40,000				40,000	236
EMPLOYMENT COSTS	75,714				75,714	21,328
TOURISM EXPENDITURE	52,023				52,023	11,846
TOTAL OPERATING COSTS	167,737	0	0	0	167,737	33,410
OPERATING RESULT	(160,029)	0	0	0	(160,029)	(28,376)
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	0	0	(160,029)	(28,376)

KYOGLÉ COUNCIL
SEPTEMBER 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	61,779
COUNCILLOR SERVICES	158,285				158,285	49,175
COUNCILLOR PROF DEVELOPMT	19,098				19,098	1,068
ELECTION	0				0	0
LEGALS	45,020				45,020	10,934
ADVERTISING, NOROC, LGSA	58,629				58,629	39,937
RECOVERIES	(64,678)				(64,678)	0
TOTAL OPERATING COSTS	474,312	0	0	0	474,312	162,893
OPERATING RESULT	(474,312)	0	0	0	(474,312)	(162,893)
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)	(162,893)

KYOGLE COUNCIL
SEPTEMBER 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	274,806
OFFICE EXPENSES	325,943				325,943	50,198
DONATIONS	104,006				104,006	47,623
OTHER	36,331				36,331	7,307
DEPRECIATION	120,935				120,935	0
RECOVERIES	(142,800)				(142,800)	0
TOTAL OPERATING COSTS	1,322,133	0	0	0	1,322,133	379,934
OPERATING RESULT	(1,322,133)	0	0	0	(1,322,133)	(379,934)
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	2,148
TOTAL CAPITAL EXPENDITURE	81,159	0	0	0	81,159	2,148
NET COST OF ACTIVITY	(1,282,357)	0	0	0	(1,282,357)	(382,082)

KYOGLE COUNCIL
SEPTEMBER 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	719
TOTAL OPERATING REVENUE	64,569	0	0	0	64,569	719
OPERATING COSTS:						
EMPLOYMENT	492,051				492,051	(113,730)
INSURANCE & RISK MANAGEMENT	356,603				356,603	300,996
OTHER	103,823				103,823	19,658
TOOLS, CLOTHING & SIGNAGE	61,683				61,683	14,000
RECOVERIES	(121,697)				(121,697)	0
TOTAL OPERATING COSTS	892,463	0	0	0	892,463	220,924
OPERATING RESULT	(827,894)	0	0	0	(827,894)	(220,205)
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)	(220,205)

KYOGLE COUNCIL
SEPTEMBER 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	4,992,655	
INTEREST & SUNDRY INCOME	381,925		10,308	10,306	392,231	103,591	(1)
REVENUE SHARING GRANT	2,403,333		(63,262)	(63,262)	2,340,071	585,018	(2)
STORES	127,446				127,446	30,183	
TOTAL OPERATING REVENUE	8,054,963	0	(52,956)	(52,956)	8,002,007	5,711,447	
OPERATING COSTS:							
FINANCE	194,759				194,759	77,852	
STORES	105,446				105,446	40,573	
VALUATION AND AUDITOR FEES	86,994				86,994	41,313	
OTHER	22,189				22,189	3,572	
RECOVERIES	(36,473)				(36,473)	0	
TOTAL OPERATING COSTS	372,915	0	0	0	372,915	163,310	
OPERATING RESULT	7,682,048	0	(52,956)	(52,956)	7,629,092	5,548,137	
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	0	(52,956)	(52,956)	7,629,092	5,548,137	

(1) Level of investments higher than anticipated

(2) Grant allocation determined

KYOGLE COUNCIL
SEPTEMBER 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	1,293
TOTAL OPERATING REVENUE	3,188	0	0	0	3,188	1,293
OPERATING COSTS: EMPLOYMENT COSTS OTHER COSTS	43,747 54,820				43,747 54,820	19,012 16,740
TOTAL OPERATING COSTS	98,567	0	0	0	98,567	35,752
OPERATING RESULT	(95,379)	0	0	0	(95,379)	(34,459)
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)	(34,459)

KYOGLE COUNCIL
SEPTEMBER 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	0
TOTAL OPERATING REVENUE	2,230	0	0	0	2,230	0
OPERATING COSTS:						
EMPLOYMENT COSTS	55,880				55,880	17,103
AGED CARE	50,000				50,000	0
OTHER	41,405				41,405	9,506
TOTAL OPERATING COSTS	147,285	0	0	0	147,285	26,609
OPERATING RESULT	(145,055)	0	0	0	(145,055)	(26,609)
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)	(26,609)

**KYOGLE COUNCIL
SEPTEMBER 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	14,930
DEPRECIATION	17,817				17,817	0
TOTAL OPERATING COSTS	37,950	0	0	0	37,950	14,930
OPERATING RESULT	(37,950)	0	0	0	(37,950)	(14,930)
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)	(14,930)

KYOGLE COUNCIL
SEPTEMBER 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				42,252	986
TOTAL OPERATING REVENUE	42,252	0	0	0	42,252	986
OPERATING COSTS:						
CONTRIBUTION TO REGIONAL LIBRARY	521,899				521,899	270,885
KYOGLE LIBRARY EXPENSES	43,313				43,313	24,170
DEPRECIATION	11,253				11,253	0
TOTAL OPERATING COSTS	576,465	0	0	0	576,465	295,055
OPERATING RESULT	(534,213)	0	0	0	(534,213)	(294,069)
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	0	0	(542,960)	(294,069)

KYOGLE COUNCIL
SEPTEMBER 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	3,760
TOTAL OPERATING COSTS	8,669	0	0	0	8,669	3,760
OPERATING RESULT	(8,139)	0	0	0	(8,139)	(3,760)
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)	(3,760)

KYOGLE COUNCIL
SEPTEMBER 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	10,922
TOTAL OPERATING REVENUE	37,499	0	0	0	37,499	10,922
OPERATING COSTS:						
COUNCIL CHAMBERS	106,634				106,634	39,977
KMI	81,652				81,652	45,613
OTHER COMMUNITY BUILDINGS	39,244				39,244	30,322
PUBLIC HALLS	14,889				14,889	0
BUILDINGS ON CROWN RESERVES	15,450				15,450	7,073
DEPRECIATION	171,333				171,333	0
TOTAL OPERATING COSTS	429,202	0	0	0	429,202	122,985
OPERATING RESULT	(391,703)	0	0	0	(391,703)	(112,063)
NON-CURRENT INCOME:						
DEPRECIATION	171,333				171,333	0
SECTION 94 INCOME					0	0
TOTAL NON-CURRENT INCOME	171,333	0	0	0	171,333	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	310,072				310,072	14,450
TOTAL CAPITAL EXPENDITURE	310,072	0	0	0	310,072	14,450
NET COST OF ACTIVITY	(530,442)	0	0	0	(530,442)	(126,513)

KYOGLÉ COUNCIL
SEPTEMBER 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	57,093
TOTAL OPERATING REVENUE	98,863	0	0	0	98,863	57,093
OPERATING COSTS:						
EMPLOYMENT	213,795				213,795	83,889
LEGALS & CONSULTANTS	34,248				34,248	1,020
OTHER	30,289				30,289	5,424
TOTAL OPERATING COSTS	278,332	0	0	0	278,332	90,333
OPERATING RESULT	(179,469)	0	0	0	(179,469)	(33,240)
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)	(33,240)

KYOGLE COUNCIL
SEPTEMBER 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	118,804
TOTAL OPERATING REVENUE	131,702	0	0	0	131,702	118,804
OPERATING COSTS:						
EMPLOYMENT	278,945				278,945	72,745
NOXIOUS PLANTS	120,342				120,342	55,500
DEPRECIATION	2,446				2,446	0
ON SITE WASTE MANAGEMENT	98,631				98,631	16
SUNDRIES	10,477				10,477	3,667
RECOVERIES	(90,067)				(90,067)	0
TOTAL OPERATING COSTS	420,774	0	0	0	420,774	131,928
OPERATING RESULT	(289,072)	0	0	0	(289,072)	(13,124)
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	4,523
TOTAL CAPITAL EXPENDITURE	86,945	0	0	0	86,945	4,523
NET COST OF ACTIVITY	(373,571)	0	0	0	(373,571)	(17,647)

KYOGLE COUNCIL
SEPTEMBER 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	19,288
TOTAL OPERATING REVENUE	45,691	0	0	0	45,691	19,288
OPERATING COSTS: BUILDING INSPECTIONS	77,732				77,732	0
TOTAL OPERATING COSTS	77,732	0	0	0	77,732	0
OPERATING RESULT	(32,041)	0	0	0	(32,041)	19,288
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)	19,288

KYOGLE COUNCIL
SEPTEMBER 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	3,500
TOTAL OPERATING REVENUE	40,548	0	0	0	40,548	3,500
OPERATING COSTS: REGULATORY EXPENDITURE DEPRECIATION	138,260 525				138,260 525	34,677 0
TOTAL OPERATING COSTS	138,785	0	0	0	138,785	34,677
OPERATING RESULT	(98,237)	0	0	0	(98,237)	(31,177)
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)	(31,177)

**KYOGLE COUNCIL
SEPTEMBER 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	249,447
GATE FEES	317,373				317,373	59,582
GRANTS	65,000				65,000	0
TOTAL OPERATING REVENUE	652,753	0	0	0	652,753	309,029
OPERATING COSTS:						
COLLECTION & WASTE DEPOTS	1,218,430				1,218,430	246,721
DEPRECIATION	16,157				16,157	0
RECOVERIES FROM DWM	(454,356)				(454,356)	0
TOTAL OPERATING COSTS	780,231	0	0	0	780,231	246,721
OPERATING RESULT	(127,478)	0	0	0	(127,478)	62,308
NON-CURRENT INCOME:						
DEPRECIATION	16,157				16,157	0
GRANTS	162,965				162,965	65,701
LOAN INCOME	300,000				300,000	0
TOTAL NON-CURRENT INCOME	479,122	0	0	0	479,122	65,701
CAPITAL EXPENDITURE:						
IMPROVEMENTS	574,051				574,051	10,889
LOAN REPAYMENTS	9,563				9,563	0
TOTAL CAPITAL EXPENDITURE	583,614	0	0	0	583,614	10,889
NET COST OF ACTIVITY	(231,970)	0	0	0	(231,970)	117,120

KYOGLE COUNCIL
SEPTEMBER 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	242,750
FLOOD DAMAGE GRANT	0				0	0
TOTAL OPERATING REVENUE	988,765	0	0	0	988,765	242,750
OPERATING COSTS:						
MAIN ROAD 141	210,657		10,000	10,000	220,657	26,891 (1)
MAIN ROAD 150	78,046				78,046	18,462
MAIN ROAD 361	317,928		20,000	20,000	337,928	119,035 (1)
MAIN ROAD 544	84,873		10,000	10,000	94,873	23,147 (1)
MAIN ROAD 622	53,046				53,046	6,099
FLOOD DAMAGE WORKS	0				0	0
DEPRECIATION	1,232,378				1,232,378	0
TOTAL OPERATING COSTS	1,976,928	0	40,000	40,000	2,016,928	193,634
OPERATING RESULT	(988,163)	0	(40,000)	(40,000)	(1,028,163)	49,116
NON-CURRENT INCOME:						
DEPRECIATION	1,232,378				1,232,378	0
CAPITAL GRANTS	563,427		(70,500)	(70,500)	492,927	106,927 (2)
TRANSFER FROM RESERVE	575,000				575,000	0
TOTAL NON-CURRENT INCOME	2,370,805	0	(70,500)	(70,500)	2,300,305	106,927
CAPITAL EXPENDITURE:						
MAIN ROAD 141	457,045				457,045	16,645
MAIN ROAD 150	0				0	0
MAIN ROAD 361	378,483		(141,000)	(141,000)	237,483	113,093 (2)
MAIN ROAD 544	77,440				77,440	8,568
MAIN ROAD 622	20,000				20,000	0
BRIDGES	623,523				623,523	4,025
TOTAL CAPITAL EXPENDITURE	1,556,491	0	(141,000)	(141,000)	1,415,491	142,331
NET COST OF ACTIVITY	(173,849)	0	30,500	30,500	(143,349)	13,712

(1) Funds transferred from rural roads budget

(2) Project completed in 2014

KYOGLE COUNCIL
SEPTEMBER 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	14,185
STREET LIGHTING SUBSIDY	32,000				32,000	0
TOTAL OPERATING REVENUE	85,122	0	0	0	85,122	14,185
OPERATING COSTS:						
STREET LIGHTING	121,090				121,090	27,097
KYOGLE	265,226				265,226	78,259
BONALBO	37,132				37,132	16,093
WOODENBONG	31,827				31,827	5,768
MALLANGANEE	13,792				13,792	4,895
WIANGAREE	3,713				3,713	0
TABULAM	12,731				12,731	3,308
OLD BONALBO	5,305				5,305	3,425
OLD GREVILLIA	1,061				1,061	0
DEPRECIATION	335,777				335,777	0
TOTAL OPERATING COSTS	827,654	0	0	0	827,654	138,845
OPERATING RESULT	(742,532)	0	0	0	(742,532)	(124,660)
NON-CURRENT INCOME:						
DEPRECIATION	335,777				335,777	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	0			0	0	1,175
TOTAL NON-CURRENT INCOME	335,777	0	0	0	335,777	1,175
CAPITAL EXPENDITURE:						
CONSTRUCTION	537,978				537,978	23,180
TOTAL CAPITAL EXPENDITURE	537,978	0	0	0	537,978	23,180
NET COST OF ACTIVITY	(944,733)	0	0	0	(944,733)	(146,665)

KYOGLE COUNCIL
SEPTEMBER 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	269,335	(1)
FLOOD DAMAGE GRANT	245,940		119,252	119,252	365,192	321,676	(2)
TOTAL OPERATING REVENUE	1,265,042	0	172,208	172,208	1,437,250	591,011	
OPERATING COSTS:							
MAINTENANCE	2,014,204		(40,000)	(40,000)	1,974,204	679,083	(3)
OTHER	29,707				29,707	22,720	
FLOOD DAMAGE	245,940		119,252	119,252	365,192	162,907	(2)
DEPRECIATION	3,159,707				3,159,707	0	
TOTAL OPERATING COSTS	5,449,558	0	79,252	79,252	5,528,810	864,710	
OPERATING RESULT	(4,184,516)	0	92,956	92,956	(4,091,560)	(273,699)	
NON-CURRENT INCOME:							
GRANTS	517,784				517,784	0	
SECTION 94 LEVIES	51,800				51,800	11,322	
LIONS CLUB	53,045				53,045	0	
RESERVE TRANSFER	830,450				830,450	0	
DEPRECIATION	3,159,707				3,159,707	0	
TOTAL NON-CURRENT INCOME	4,612,786	0	0	0	4,612,786	11,322	
CAPITAL EXPENDITURE:							
CONSTRUCTION	914,669				914,669	25,483	
TOTAL CAPITAL EXPENDITURE	914,669	0	0	0	914,669	25,483	
NET COST OF ACTIVITY	(486,399)	0	92,956	92,956	(393,443)	(287,860)	

(1) Grant allocation determined

(2) Flood allocation determined

(3) Funds transferred to regional roads budget

KYOGLE COUNCIL
SEPTEMBER 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	107,834
FLOOD DAMAGE GRANT	180,000				180,000	0
TOTAL OPERATING REVENUE	611,301	0	0	0	611,301	107,834
OPERATING COSTS:						
MAINTENANCE	622,886				622,886	258,396
DEPRECIATION	682,894				682,894	0
TOTAL OPERATING COSTS	1,305,780	0	0	0	1,305,780	258,396
OPERATING RESULT	(694,479)	0	0	0	(694,479)	(150,562)
NON-CURRENT INCOME:						
GRANTS	1,517,500				1,517,500	0
DEPRECIATION	682,894				682,894	0
RESERVE TRANSFER	722,500				722,500	0
TOTAL NON-CURRENT INCOME	2,922,894	0	0	0	2,922,894	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	3,485,000				3,485,000	63,912
TOTAL CAPITAL EXPENDITURE	3,485,000	0	0	0	3,485,000	63,912
NET COST OF ACTIVITY	(1,256,585)	0	0	0	(1,256,585)	(214,474)

KYOGLÉ COUNCIL
SEPTEMBER 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	0
RATES & CHARGES	5,305				5,305	5,493
TOWN BRIGADE CONTRIBUTION	20,762				20,762	9,204
SES CONTRIBUTION	28,139				28,139	11,908
DEPRECIATION	117,120				117,120	0
TOTAL OPERATING COSTS	309,720	0	0	0	309,720	26,605
OPERATING RESULT	(309,720)	0	0	0	(309,720)	(26,605)
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	0
TOTAL CAPITAL EXPENDITURE	40,280	0	0	0	40,280	0
NET COST OF ACTIVITY	(232,880)	0	0	0	(232,880)	(26,605)

KYOGLE COUNCIL
SEPTEMBER 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	20,845
SUNDRY INCOME	7,188				7,188	3,349
TOTAL OPERATING REVENUE	58,195	0	0	0	58,195	24,194
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,000				25,000	0
EMPLOYMENT	602,555				602,555	168,759
PRIVATE WORKS	46,371				46,371	21,630
DEPRECIATION	1,786				1,786	0
TOOLS, CLOTHING, SIGNAGE	52,640				52,640	14,187
RECOVERIES	(285,977)				(285,977)	0
TOTAL OPERATING COSTS	442,375	0	0	0	442,375	204,576
OPERATING RESULT	(384,180)	0	0	0	(384,180)	(180,382)
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)	(180,382)

KYOGLE COUNCIL
SEPTEMBER 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	0
TOTAL OPERATING REVENUE	98,542	0	0	0	98,542	0
OPERATING COSTS:						
KYOGLE	334,127				334,127	93,458
BONALBO	88,901				88,901	24,063
WOODENBONG	82,814				82,814	20,804
DEPRECIATION	145,431				145,431	0
TOTAL OPERATING COSTS	651,273	0	0	0	651,273	138,325
OPERATING RESULT	(552,731)	0	0	0	(552,731)	(138,325)
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	16,347
TOTAL CAPITAL EXPENDITURE	20,000	0	0	0	20,000	16,347
NET COST OF ACTIVITY	(427,300)	0	0	0	(427,300)	(154,672)

KYOGLE COUNCIL
SEPTEMBER 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	1,564
TOTAL OPERATING REVENUE	906	0	0	0	906	1,564
OPERATING COSTS:						
KYOGLE	214,382				214,382	80,947
VILLAGES	46,539				46,539	19,325
PARKS ON CROWN RESERVES	77,000				77,000	40,998
TOWN ENTRANCES, SIGNS AND EQUIPMENT	19,100				19,100	7,451
PUBLIC TOILETS	42,057				42,057	6,494
VILLAGE MAINTENANCE AGREEMENTS	27,900				27,900	24,400
DEPRECIATION	110,891				110,891	0
TOTAL OPERATING COSTS	537,869	0	0	0	537,869	179,615
OPERATING RESULT	(536,963)	0	0	0	(536,963)	(178,051)
NON-CURRENT INCOME:						
DEPRECIATION	110,891				110,891	0
GRANTS / SUBSIDIES			39,800	39,800	39,800	29,800 (1)
SECTION 94 CONTRIBUTIONS	2,500				2,500	0
TOTAL NON-CURRENT INCOME	113,391	0	39,800	39,800	153,191	29,800
CAPITAL EXPENDITURE:						
IMPROVEMENTS	66,158		35,000	35,000	101,158	10,230 (1)
TOTAL CAPITAL EXPENDITURE	66,158	0	35,000	35,000	101,158	10,230
NET COST OF ACTIVITY	(489,730)	0	4,800	4,800	(484,930)	(158,481)

(1) Additional grant funds allocated

KYOGLE COUNCIL
SEPTEMBER 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	23,571
TOTAL OPERATING REVENUE	88,682	0	0	0	88,682	23,571
OPERATING COSTS:						
KYOGLE CEMETERY	79,387				79,387	18,089
KYOGLE LAWN CEMETERY	50,597				50,597	7,305
OTHER CEMETERIES	17,715				17,715	4,128
DEPRECIATION	3,109				3,109	0
TOTAL OPERATING COSTS	150,808	0	0	0	150,808	29,522
OPERATING RESULT	(62,126)	0	0	0	(62,126)	(5,951)
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	8,146
TOTAL CAPITAL EXPENDITURE	21,866	0	0	0	21,866	8,146
NET COST OF ACTIVITY	(80,883)	0	0	0	(80,883)	(14,097)

**KYOGLE COUNCIL
SEPTEMBER 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	(7,048)	(1)
TOTAL OPERATING REVENUE	45,000	0	105,060	105,060	150,060	(7,048)	
OPERATING COSTS: MAINTENANCE DEPRECIATION	39,396 121,749		105,060	105,060	144,456 121,749	22,199 0	(1)
TOTAL OPERATING COSTS	161,145	0	105,060	105,060	266,205	22,199	
OPERATING RESULT	(116,145)	0	0	0	(116,145)	(29,247)	
NON-CURRENT INCOME: DEPRECIATION DEVELOPER CONTRIBUTIONS GRANTS / SUBSIDIES	121,749 3,344 786,296				121,749 3,344 786,296	0 0 (299,304)	
TOTAL NON-CURRENT INCOME	911,389	0	0	0	911,389	(299,304)	
CAPITAL EXPENDITURE: STORMWATER WORKS FLOOD MITIGATION	71,555 982,871				71,555 982,871	78,760 10,593	
TOTAL CAPITAL EXPENDITURE	1,054,426	0	0	0	1,054,426	89,353	
NET COST OF ACTIVITY	(259,182)	0	0	0	(259,182)	(417,904)	

(1) Flood restoration grant approved

KYOGLE COUNCIL
SEPTEMBER 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	288,156				288,156	61,441
OTHER	9,628				9,628	397
RECOVERIES	(199,515)				(199,515)	0
TOTAL OPERATING COSTS	98,269	0	0	0	98,269	61,838
OPERATING RESULT	(98,269)	0	0	0	(98,269)	(61,838)
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)	0	0	0	(98,269)	(61,838)

KYOGLE COUNCIL
SEPTEMBER 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	0
WORKS ORDERS	1,318,400				1,318,400	(1,030,234)
TOTAL OPERATING REVENUE	2,279,390	0	0	0	2,279,390	(1,030,234)
OPERATING COSTS:						
MAINTENANCE MR 83	497,208				497,208	134,311
MAINTENANCE SH 16	267,211				267,211	85,820
ADMINISTRATION	126,285				126,285	21,830
WORKS ORDERS	1,101,467				1,101,467	1,033,414
TOTAL OPERATING COSTS	1,992,171	0	0	0	1,992,171	1,275,375
OPERATING RESULT	287,219	0	0	0	287,219	(2,305,609)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	550,000				550,000	0
MOVEMENT IN RECEIVABLES	0				0	(2,518,087)
TOTAL CAPITAL EXPENDITURE	550,000	0	0	0	550,000	(2,518,087)
NET COST OF ACTIVITY	(262,781)	0	0	0	(262,781)	212,478

KYOGLE COUNCIL
SEPTEMBER 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	6,581
TOTAL OPERATING REVENUE	341,960	0	0	0	341,960	6,581
OPERATING COSTS: QUARRY WORKING EXPENSES	286,465				286,465	(55,202)
DEPRECIATION	43,132				43,132	0
TOTAL OPERATING COSTS	329,597	0	0	0	329,597	(55,202)
OPERATING RESULT	12,363	0	0	0	12,363	61,783
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	255,560				255,560	1,534
MOVEMENT IN INVENTORIES	0				0	65,616
TOTAL CAPITAL EXPENDITURE	255,560	0	0	0	255,560	67,150
NET COST OF ACTIVITY	(200,065)	0	0	0	(200,065)	(5,367)

KYOGLE COUNCIL
SEPTEMBER 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				3,193,200	1,271,716
PLANT SALES	556,500				556,500	3,691
COST OF SOLD PLANT	(383,160)				(383,160)	0
OTHER	46,832		15,000	15,000	61,832	27,091
TOTAL OPERATING REVENUE	3,413,372	0	15,000	15,000	3,428,372	1,302,498
OPERATING COSTS:						
PLANT MAINTENANCE	1,583,808				1,583,808	436,936
DEPRECIATION	868,536				868,536	0
DEPOTS	156,889		15,000	15,000	171,889	51,059
TOTAL OPERATING COSTS	2,609,233	0	15,000	15,000	2,624,233	487,995
OPERATING RESULT	804,139	0	0	0	804,139	814,503
NON-CURRENT INCOME:						
DEPRECIATION	868,536				868,536	0
COST OF SOLD PLANT	383,160				383,160	0
TOTAL NON-CURRENT INCOME	1,251,696	0	0	0	1,251,696	0
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,584,790				1,584,790	499,418
TRANSFER TO GENERAL FUND	1,552,950				1,552,950	0
DEPOT IMPROVEMENTS	92,959				92,959	8,305
TOTAL CAPITAL EXPENDITURE	3,230,699	0	0	0	3,230,699	507,723
NET COST OF ACTIVITY	(1,174,864)	0	0	0	(1,174,864)	306,780

KYOGLE COUNCIL
SEPTEMBER 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	464,027
TOTAL OPERATING REVENUE	1,197,245	0	0	0	1,197,245	464,027
OPERATING COSTS:						
MANAGEMENT	364,753				364,753	24,926
MAINS	138,978				138,978	45,829
RESERVOIRS	25,462				25,462	20,653
RAW WATER	154,361				154,361	36,954
TREATMENT	339,222				339,222	117,460
DEPRECIATION	187,980				187,980	0
TOTAL OPERATING COSTS	1,210,756	0	0	0	1,210,756	245,822
OPERATING RESULT	(13,511)	0	0	0	(13,511)	218,205
NON-CURRENT INCOME:						
GRANTS	1,561,000				1,561,000	0
DEVELOPER CONTRIBUTIONS	10,927				10,927	0
DEPRECIATION	187,980				187,980	0
SALE OF HOUSE	275,000				275,000	0
LOAN INCOME	2,000,000				2,000,000	0
TOTAL NON-CURRENT INCOME	4,034,907	0	0	0	4,034,907	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	2,347,111				2,347,111	64,893
LOAN REPAYMENTS	162,425				162,425	0
MOVEMENT IN LIABILITIES	0				0	342,915
TOTAL CAPITAL EXPENDITURE	2,509,536	0	0	0	2,509,536	407,808
NET COST OF ACTIVITY	1,511,860	0	0	0	1,511,860	(189,603)

KYOGLE COUNCIL
SEPTEMBER 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	1,167,310				1,167,130	537,059
TOTAL OPERATING REVENUE	1,167,310	0	0	0	1,167,130	537,059
OPERATING COSTS:						
OPERATIONS	348,216				348,216	27,197
MAINS	63,269				63,269	31,396
PUMPING STATIONS	185,457				185,457	48,290
TREATMENT	327,819				327,819	121,235
DEPRECIATION	336,458				336,458	0
TOTAL OPERATING COSTS	1,261,219	0	0	0	1,261,219	228,118
OPERATING RESULT	(93,909)	0	0	0	(94,089)	308,941
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	10,927				10,927	0
DEPRECIATION	336,458				336,458	0
TOTAL NON-CURRENT INCOME	347,385	0	0	0	347,385	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	399,991				399,991	97,170
LOAN REPAYMENTS	15,510				15,510	0
MOVEMENT IN RECEIVABLES	0				0	210,892
TOTAL CAPITAL EXPENDITURE	415,501	0	0	0	415,501	308,062
NET COST OF ACTIVITY	(162,025)	0	0	0	(162,205)	879

KYOGLE COUNCIL
SEPTEMBER 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	849,779
TOTAL OPERATING REVENUE	898,806	0	0	0	898,806	849,779
OPERATING COSTS: GARBAGE & SANITARY SERVICES	400,830				400,830	52,481
DEPRECIATION	15,112				15,112	0
CONTRIBUTION TO CWM	454,355				454,355	0
TOTAL OPERATING COSTS	870,297	0	0	0	870,297	52,481
OPERATING RESULT	28,509	0	0	0	28,509	797,298
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	573,682
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	573,682
NET COST OF ACTIVITY	43,621	0	0	0	43,621	223,616

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 30/09/2014 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  29/10/2014

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2015

Consolidated Income Statement

	ORIGINAL Budget 2014/15 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	Projected year end result (000's)	Actual YTD (000's)
Income						
Rates and Annual Charges	7,666		7,666	(18)	7,648	6,919
User Charges and Fees	4,408		4,408		4,408	(500)
Interest and Investment Revenue	443		443	28	471	141
Grants and Contributions - Operating	5,583	156	5,739	214	5,953	1,489
Grants and Contributions - Capital	4,434	755	5,189	(30)	5,159	(83)
Other Revenues	9		9	15	24	15
Net gain from the disposal of assets	(37)	485	448		448	4
Total Income	22,506	1,396	23,902	209	24,111	7,985
Expenses						
Employee Benefits and on-costs	8,121		8,121	105	8,226	2,294
Borrowing Costs	163		163		163	(6)
Materials & Contracts	4,429	369	4,798	119	4,917	1,737
Depreciation and Amortisation	7,721		7,721	(18)	7,703	0
Other Expenses	2,034	237	2,271	15	2,286	1,159
Net Loss from Disposal of Assets	0		0		0	0
Total Expenses	22,468	606	23,074	221	23,295	5,184
Net Operating Result from continuing operations	38	790	828	(12)	816	2,801
Net Operating Result before capital items	(4,396)	35	(4,361)	18	(4,343)	2,884

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)

29/10/2014

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Kyogle Council

Budget review for the quarter ended - 30 June 2015

Capital Budget - Consolidated

	ORIGINAL Budget 2014/15 (000's)	Approved Changes Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	Projected year end result (000's)	Actual YTD (000's)
Capital Funding						
Rates and other untied funding	4,428	1,283	5,711	(76)	5,635	1,221
Capital Grants & Contributions	4,434	755	5,189	(30)	5,159	(83)
Loans	2,000	300	2,300	0	2,300	0
Income from sale of assets	(37)	485	448	0	448	4
Other Capital Funding Sources	0	0	0	0	0	0
Total Capital Funding	10,825	2,823	13,648	(106)	13,542	1,142
Capital Expenditure						
Acquisitions						
Plant and Equipment	1,302	384	1,686		1,686	559
Land and Buildings	209	358	567	35	602	34
Roads, Bridges and Footpaths	5,657	1,088	6,745	(141)	6,604	274
Other	203	458	661		661	16
Stormwater Drainage	830	225	1,055		1,055	89
Water	2,196	151	2,347		2,347	65
Sewer	241	159	400		400	105
Total Acquisitions	10,638	2,823	13,461	(106)	13,355	1,142
Loan Repayments	187		187		187	
Total Capital Expenditure	10,825	2,823	13,648	(106)	13,542	1,142

Notes :

ORIGINAL Budget + / - approved budget changes in previous quarters = REVISED Budget

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

29/10/2014

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Kyogle Council

Budget review for the quarter ended - 30 June 2015

Cash & Investments

	ORIGINAL Budget 2014/15 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	Projected year end result (000's)	Actual YTD (000's)
<u>Externally Restricted</u>						
RTA Contributions	295	(281)	14		14	14
Developer Contributions	186	(17)	169		169	186
Other	290		290		290	290
Water Fund	1,045	477	1,522		1,522	(64)
Sewer Fund	793	(159)	634		634	886
Domestic Waste Management	82		82		82	211
Total Externally Restricted	2,691	20	2,711	-	2,711	1,523
<u>Internally Restricted</u>						
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	403
Transport	507		507		507	1,637
Quarries	1,010	(161)	849		849	1,047
Plant Replacement	6,382	(163)	6,219		6,219	7,468
Total Internally Restricted	12,947	(1,780)	11,167	-	11,167	13,766
Total Restricted	15,638	(1,760)	13,878	-	13,878	15,289
Unrestricted	(1,544)	27	(1,517)	75	(1,442)	1,174
Total Cash & Investments	14,094	(1,733)	12,361	75	12,436	16,463

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)

29/10/2014

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Kyogle Council

Budget review for the quarter ended - 30 June 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	<u>Current assets less all external restrictions</u> <u>Current liabilities less specific purpose liabilities</u>	13.96	12.36	11.19	11.24
0.81%	Debt service ratio <u>Debt service cost</u> <u>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</u>	-0.07%	1.94%	1.87%	1.85%
37.58%	Rates & annual charges coverage ratio <u>Rates & annual charges revenues</u> <u>Income from continuing operations</u>	86.65%	34.06%	32.07%	31.72%
14.66%	Rates & annual charges outstanding percentage <u>Rates & annual charges outstanding</u> <u>Rates & annual charges collectible</u>	50.64%	14.50%	14.50%	14.53%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

29/10/2014

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