

KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD APRIL 1, 2014
TO JUNE 30, 2014**

Presented to Council August 11, 2014.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2014

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review	March Quarter Review	June Quarter Review
General						
Opening Balance - Restricted	5,223,096	6,821,492	6,821,492	6,821,492	6,821,492	6,821,492
Opening Balance - Unrestricted	200,000	0	0	0	0	0
	<u>5,423,096</u>	<u>6,821,492</u>	<u>6,821,492</u>	<u>6,821,492</u>	<u>6,821,492</u>	<u>6,821,492</u>
Movement - Restricted	(167,500)	(4,485,206)	(4,391,683)	(4,939,882)	(4,939,882)	(2,093,621)
Movement - Unrestricted	0	0	0	0	0	0
	<u>(167,500)</u>	<u>(4,485,206)</u>	<u>(4,391,683)</u>	<u>(4,939,882)</u>	<u>(4,939,882)</u>	<u>(2,093,621)</u>
Closing Balance - Restricted	5,055,596	2,336,286	2,429,809	1,881,610	1,881,610	4,727,871
Closing Balance - Unrestricted	200,000	0	0	0	0	0
	<u>5,255,596</u>	<u>2,336,286</u>	<u>2,429,809</u>	<u>1,881,610</u>	<u>1,881,610</u>	<u>4,727,871</u>
State Highways						
Opening Balance - Restricted	869,942	2,290,474	2,290,474	2,290,474	2,290,474	2,290,474
Movement - Restricted	112,904	116,914	116,914	116,914	116,914	(1,520,509)
Closing Balance - Restricted	<u>982,846</u>	<u>2,407,388</u>	<u>2,407,388</u>	<u>2,407,388</u>	<u>2,407,388</u>	<u>769,965</u>
Quarries						
Opening Balance - Restricted	592,103	1,077,014	1,077,014	1,077,014	1,077,014	1,077,014
Movement - Restricted	(84,351)	(400,401)	(400,401)	(400,401)	(400,401)	(27,721)
Closing Balance - Restricted	<u>507,752</u>	<u>676,613</u>	<u>676,613</u>	<u>676,613</u>	<u>676,613</u>	<u>1,049,293</u>
Plant						
Opening Balance - Restricted	5,611,372	7,259,381	7,259,381	7,259,381	7,259,381	7,259,381
Movement - Restricted	10,055	(430,017)	(436,017)	(436,017)	(436,017)	134,370
Closing Balance - Restricted	<u>5,621,427</u>	<u>6,829,364</u>	<u>6,823,364</u>	<u>6,823,364</u>	<u>6,823,364</u>	<u>7,393,751</u>
Total General Fund						
Opening Balance - Restricted	12,296,513	17,448,361	17,448,361	17,448,361	17,448,361	17,448,361
Opening Balance - Unrestricted	200,000	0	0	0	0	0
	<u>12,496,513</u>	<u>17,448,361</u>	<u>17,448,361</u>	<u>17,448,361</u>	<u>17,448,361</u>	<u>17,448,361</u>
Movement - Restricted	(128,892)	(5,198,710)	(5,111,187)	(5,659,386)	(5,659,386)	(3,507,481)
Movement - Unrestricted	0	0	0	0	0	0
	<u>(128,892)</u>	<u>(5,198,710)</u>	<u>(5,111,187)</u>	<u>(5,659,386)</u>	<u>(5,659,386)</u>	<u>(3,507,481)</u>
Closing Balance - Restricted	12,167,621	12,249,651	12,337,174	11,788,975	11,788,975	13,940,880
Closing Balance - Unrestricted	200,000	0	0	0	0	0
	<u>12,367,621</u>	<u>12,249,651</u>	<u>12,337,174</u>	<u>11,788,975</u>	<u>11,788,975</u>	<u>13,940,880</u>
Water Fund						
Opening Balance	24,734	(16,610)	(16,610)	(16,610)	(16,610)	(16,610)
Movement	247,773	178,300	192,112	263,048	263,048	16,653
Closing Balance	<u>272,507</u>	<u>161,690</u>	<u>175,502</u>	<u>246,438</u>	<u>246,438</u>	<u>43</u>
Sewer Fund						
Opening Balance	740,894	733,062	733,062	733,062	733,062	733,062
Movement	(8,693)	(83,921)	(101,780)	(101,780)	(101,780)	63,565
Closing Balance	<u>732,201</u>	<u>649,141</u>	<u>631,282</u>	<u>631,282</u>	<u>631,282</u>	<u>796,627</u>
Domestic Waste Fund						
Opening Balance	134,823	(29,551)	(29,551)	(29,551)	(29,551)	(29,551)
Movement	33,499	33,499	43,822	54,002	54,002	68,117
Closing Balance	<u>168,322</u>	<u>3,948</u>	<u>14,271</u>	<u>24,451</u>	<u>24,451</u>	<u>38,566</u>

STATEMENT OF SIGNIFICANT VARIANCES JUNE QUARTER BUDGET REVIEW

PROGRAM	ITEM	COMMENT	OPERATING	REVOTE	RESTRICTED	DEBTORS/ CREDITORS	TOTAL VARIATION
Economic Developmt	Economic Development		89,870				89,870
Governance	Tourism	Futures funding	28,842				28,842
Administration	Operating Costs	Costs lower than anticipated	79,409				79,409
	Office Expenses	Costs lower than anticipated	4,627				4,627
	Donations	Donations lower than budgeted	24,094	37,387			61,481
	Records Management	Scanning / relocation of records		50,000			50,000
	Other	Costs lower than anticipated	10,530				10,530
Personnel	Office Equipment	Computer equipment		13,710			13,710
	Grants & Subsidies	Reimbursements lower than anticipated	(12,364)				(12,364)
	Employment Costs	Employment recoveries higher than anticipated	166,945				166,945
Finance	Insurance & Risk Management	Costs lower than anticipated	48,884				48,884
	General Rates Income	Net rates higher than anticipated	29,253				29,253
	Interest & Sundry Income	Bank interest higher than anticipated	59,094				59,094
	Stores	Recoveries higher than anticipated	12,458				12,458
Community Services	Operating Costs	Costs higher than anticipated	(8,291)				(8,291)
	Aged Care	Project not yet commenced		50,000			50,000
Pre Schools	Community Transport	Project not yet completed		33,889			33,889
Libraries	Improvements	Bonaibo pre school wall		4,200			4,200
Community Buildings	Income	Grant funds mobile library		200,000			200,000
	Operating Costs	Costs higher than anticipated	(5,849)				(5,849)
	Construction	Bonaibo caravan park		5,000			5,000
Planning	Town Planning Revenue	KM hall refurbishment		282,522			282,522
Environmental Health	Employment	Level of activity higher than anticipated	41,904				41,904
	Feasibility Study	Online DA's funding		12,500			12,500
Building Control	Income	Staff vacancy during year - unfinished projects	10,532	46,000			56,532
Regulatory Control	Income	Project not yet completed		86,945			86,945
Commercial Waste	Operating Costs	Level of activity higher than anticipated	5,646				5,646
	Operating Costs	Level of activity lower than anticipated	(18,688)				(18,688)
	Capital Income	Operating costs lower than anticipated	18,089				18,089
	Loan Income	Operating costs higher than anticipated	(63,816)				(63,816)
	Improvements	Additional funding	40,747				40,747
		Loan not taken up		(300,000)			(300,000)
		Landfill rehabilitation		37,500			37,500
		Landfill improvements		89,328			89,328
		Woodenbong landfill amenities building		10,000			10,000
		Kyogle landfill weigh bridge		234,258			234,258

STATEMENT OF SIGNIFICANT VARIANCES JUNE QUARTER BUDGET REVIEW

PROGRAM	ITEM	COMMENT	OPERATING	REVOTE	RESTRICTED	DEBTORS/ CREDITORS	TOTAL VARIATION	
Regional Roads	Operations	Maintenance levels higher than anticipated	(36,207)				(36,207)	
	Flood Damage Works	Flood works January 2013	(39,116)				(39,116)	
	Capital Income	MR 141 - Oxbow to Lehmanns	(5,000)	(84,464)			(84,464)	
	Capital Expenditure		MR 361 - Blackspot Programme	20,389	(157,483)			(157,483)
			MR 141 - Reseals		87,886			87,886
			MR 141 - Oxbow to Lehmanns		84,464			84,464
			MR 361 - Connells Rd	(115,407)				(115,407)
	Urban Local Roads		MR 361 - Blackspot Programme	10,400	157,483			157,483
			MR 544 - Reseals		52,440			52,440
			MR 622 - Reseals		10,000			10,000
		Minneys bridge temporary bypass		23,523			23,523	
Street Lighting Subsidy		Subsidy higher than budget	12,000				12,000	
Operating Costs		Costs lower than anticipated	5,063				5,063	
Capital Income		Bus Bays - Woodenborg & Wiangaree		25,526			25,526	
Construction			Section 94 levies	8,511				8,511
			Rehab May street		32,000			32,000
			Woodenborg streets reseals		25,450			25,450
		Bonalbo streets reseals		20,064			20,064	
		Old Bonalbo streets reseals		10,300			10,300	
		Kerb & guttering		26,155			26,155	
		Kyogle resurfacing		8,670			8,670	
		Reconstruct Geneva St to Irwin St		117,327			117,327	
	Rural Roads		Villages - initial sealing		30,000			30,000
		Flood Damage Grant	Works not completed	(29,000)	(155,940)			(184,940)
Flood Damage Works		Works not completed		155,940			155,940	
Maintenance		Costs higher than anticipated	(15,623)				(15,623)	
Capital Income		Lions Rd - Guardrail		(30,000)			(30,000)	
Construction			Section 94 levies	37,180				37,180
			Self Help projects	(51,500)				(51,500)
			Lions Club contribution		7,500			7,500
			Lions road - Border loop		35,356			35,356
			Lions Rd - Guardrail		30,000			30,000
		Reseals		89,191			89,191	
Bridges		S94 Improvements		53,354			53,354	
	Maintenance	Wiangaree Back Rd	81,833	50,000			131,833	
	Construction	Maintenance costs lower than anticipated	102,325				102,325	
Emergency Services	Operations	Projects completed under budget	6,620				6,620	
	Capital Expenditure	Contributions lower than anticipated		26,472			26,472	
		Land purchase		13,808			13,808	

STATEMENT OF SIGNIFICANT VARIANCES JUNE QUARTER BUDGET REVIEW

PROGRAM	ITEM	COMMENT	OPERATING	REVOTE	RESTRICTED	DEBTORS/ CREDITORS	TOTAL VARIATION
Infrastruct Works Admin	Road Survey & Design	Consulancy fees	(14,487)				(14,487)
	Employment	Staff costs lower than anticipated	24,893				24,893
	Private Works	Operating costs	(9,510)				(9,510)
	Tools, Clothing & Signage	Costs lower than anticipated	7,113				7,113
	Recoveries	Project management fees higher than anticipated	23,147				23,147
	Income	Level of activity higher than anticipated	23,311				23,311
	Operating Costs	Operating costs higher than anticipated	(77,358)				(77,358)
	Improvements	capital projects over spent	(6,727)	17,520			(6,727)
	Operating Costs	Bells bay amenities					17,520
	Capital Income	Rec Reserve contributions	9,775				9,775
Parks & Gardens	Improvements	Developer contributions	7,850				7,850
	Operations	Don Gulley facilities upgrade		26,158			26,158
	Income	Level of activity higher than anticipated	8,679				8,679
	Capital Expenditure	Flood grant not budgetted for	67,072				67,072
Cemeteries	Stormwater Mgmt	Kyogle flood modification works		(179,524)			(179,524)
		Stormwater works		224,406			224,406
Urban & Assets Admin Sundry	Employment	Position vacant during year	(47,076)				(47,076)
	Other	Various minor adjustments	46,256				46,256
			35,027				35,027
						467,091	467,091
TOTAL GENERAL			652,349	1,726,821	-	467,091	2,846,261

STATEMENT OF SIGNIFICANT VARIANCES JUNE QUARTER BUDGET REVIEW

PROGRAM	ITEM	COMMENT	OPERATING	REVOTE	RESTRICTED	DEBTORS/ CREDITORS	TOTAL VARIATION
<u>STATE HIGHWAYS</u>	Operating Revenue	Level of activity higher than anticipated	814,479				814,479
	Operating Costs	Maintenance & w/o levels higher than anticipated	(447,914)			(2,003,988)	(447,914)
	Receivables	Increase in receivables					(2,003,988)
TOTAL			366,565	-	0	(2,003,988)	(1,637,423)
<u>QUARRIES</u>	Operations	level of activity lower than anticipated	35,095				35,095
	Quarry Development	Investigate replacement quarry	297,641	30,000			327,641
		Millers pit rehabilitation		67,617			67,617
		Chadburns rehabilitation		49,310			49,310
	Inventories	Clarks pit rehabilitation		13,633			13,633
	Sundry	Increase in stock on hand	(1,359)			(119,257)	(119,257)
		Various minor adjustments					(1,359)
TOTAL			331,377	160,560	0	(119,257)	372,680
<u>PLANT & DEPOTS</u>	Plant Income	Level of activity higher than anticipated	292,337				292,337
	Plant Sales	Replacement schedule not finalised	186	(210,000)			(209,814)
	Plant Maintenance	Maintenance requirements lower than anticipated	54,207				54,207
	Plant Purchases	Replacement schedule not finalised	61,668	370,000			431,668
	Depot Improvements	Project not completed		2,918			2,918
	Sundry	Various minor adjustments	(929)				(929)
TOTAL			407,469	162,918	0	0	570,387
TOTAL GENERAL FUND			1,757,760	2,050,299	-	(1,656,154)	2,151,905

STATEMENT OF SIGNIFICANT VARIANCES JUNE QUARTER BUDGET REVIEW

PROGRAM	ITEM	COMMENT	OPERATING	REVOTE	RESTRICTED	DEBTORS/ CREDITORS	TOTAL VARIATION
<u>WATER FUND</u>	Operating Revenue		74,189				74,189
	Grants	Consumption levels higher than anticipated		(353,000)			(353,000)
	Sale of House	Capital grant not received		(275,000)			(275,000)
	Construction	House not sold yet		2,766			2,766
		Kyogle off stream storage		25,247			25,247
		Water supply renewals		15,707			15,707
		Kyogle WTP automation		107,387			107,387
	Receivables	Kyogle WTP upgrade				158,288	158,288
	Sundry	Increase in liabilities	(1,979)				(1,979)
		Various minor adjustments					
TOTAL			72,210	(476,893)	0	158,288	(246,395)
<u>SEWER FUND</u>	Operating Costs		(24,652)				(24,652)
	Specific Projects	Maintenance costs higher than anticipated		100,797			100,797
		Kyogle sewer treatment works		20,674			20,674
		Update IWCMS		8,782			8,782
		Bonalbo sewer mains extension		28,880			28,880
	Receivables	Chauvel st pump station electrical renewal				32,459	32,459
	Sundry	Decrease in receivables	(1,595)				(1,595)
		Various minor adjustments					
TOTAL			(26,247)	159,133	0	32,459	165,345
<u>DOMESTIC WASTE MANAGEMENT FUND</u>	Receivables					14,115	14,115
TOTAL			0	0	0	14,115	14,115
GRAND TOTAL			1,803,723	1,732,539	-	(1,451,292)	2,084,970

**KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW**

GENERAL FUND SUMMARY

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
ECONOMIC DEVELOPMENT	(253,523)	6,000	(247,523)	(134,697)	112,826
GOVERNANCE	(480,055)	24,754	(455,301)	(375,892)	79,409
ADMINISTRATION	(1,408,092)	148,606	(1,259,486)	(1,119,138)	140,348
PERSONNEL	(883,629)	179,846	(703,783)	(497,527)	206,256
FINANCE	6,162,653	303,668	6,466,321	6,558,836	92,515
ART GALLERIES	(78,038)	1,200	(76,838)	(73,291)	3,547
COMMUNITY SERVICES	(98,221)	0	(98,221)	(13,177)	85,044
PRE SCHOOLS	(32,062)	(10,000)	(42,062)	(33,731)	8,331
PUBLIC LIBRARIES	(313,553)	0	(313,553)	(107,419)	206,134
CROWN RESERVES	(7,902)	(5,000)	(12,902)	(12,857)	45
COMMUNITY BUILDINGS	(394,100)	(142,633)	(536,733)	(253,505)	283,228
TOWN PLANNING	(183,780)	3,901	(179,879)	(125,475)	54,404
ENVIRONMENTAL HEALTH	(321,711)	(2,218)	(323,929)	(180,452)	143,477
BUILDING CONTROL	(29,898)	(3,821)	(33,719)	(27,809)	5,910
ANIMAL CONTROL	(95,505)	689	(94,816)	(95,415)	(599)
COMMERCIAL WASTE MGMT	(361,639)	14,453	(347,186)	(293,723)	53,463
REGIONAL ROADS	(142,637)	(549,559)	(692,196)	(683,288)	8,908
URBAN LOCAL ROADS	(800,865)	60,000	(740,865)	(423,029)	317,836
RURAL LOCAL ROADS	(1,174,170)	(193,964)	(1,368,134)	(1,184,452)	183,682
BRIDGES	(1,506,316)	(252,220)	(1,758,536)	(1,572,216)	186,320
EMERGENCY SERVICES	(260,508)	0	(260,508)	(213,608)	46,900
INFRASTRUCTURE WORKS ADMIN	(432,464)	(15,557)	(448,021)	(413,676)	34,345
SWIMMING POOLS	(565,717)	5,086	(560,631)	(621,405)	(60,774)
PARKS & GARDENS	(466,825)	(19,856)	(486,681)	(423,804)	62,877
PUBLIC CEMETERIES	(59,987)	5,555	(54,432)	(46,385)	8,047
STORMWATER MANAGEMENT	(285,091)	0	(285,091)	(216,379)	68,712
URBAN & ASSETS ADMIN	(11,571)	(13,606)	(25,177)	22,802	47,979
MOVEMENT IN RECEIVABLES	0	0	0	467,091	467,091
	(4,485,206)	(454,676)	(4,939,882)	(2,093,621)	2,846,261

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

ECONOMIC DEVELOPMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOURISM INCOME	7,802		7,802	7,637	(165)
TOTAL OPERATING REVENUE	7,802	0	7,802	7,637	(165)
OPERATING COSTS:					
ECONOMIC DEVELOPMENT	121,916	(6,000)	115,916	26,046	89,870 (1)
EMPLOYMENT COSTS	73,508		73,508	79,229	(5,721)
TOURISM EXPENDITURE	65,901		65,901	37,059	28,842 (2)
TOTAL OPERATING COSTS	261,325	(6,000)	255,325	142,334	112,991
OPERATING RESULT	(253,523)	6,000	(247,523)	(134,697)	112,826
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(253,523)	6,000	(247,523)	(134,697)	112,826

(1) Futures funding discontinued

(2) Costs lower than anticipated

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

GOVERNANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOTAL OPERATING REVENUE	0	0	0	0	0
OPERATING COSTS:					
EMPLOYMENT	250,443		250,443	211,002	39,441 (1)
COUNCILLOR SERVICES	153,674		153,674	145,571	8,103 (2)
COUNCILLOR PROF DEVELOPMT	18,540		18,540	12,947	5,593 (2)
ELECTION	0			0	0
LEGALS	43,709		43,709	15,497	28,212 (3)
ADVERTISING, NOROC, LGSA	56,921		56,921	58,861	(1,940)
CONSTITUTIONAL RECOGNITION	4,653	(9,606)	(4,953)	(4,953)	0
RECOVERIES	(47,885)	(15,148)	(63,033)	(63,033)	0
TOTAL OPERATING COSTS	480,055	(24,754)	455,301	375,892	79,409
OPERATING RESULT	(480,055)	24,754	(455,301)	(375,892)	79,409
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(480,055)	24,754	(455,301)	(375,892)	79,409

(1) Employment costs lower than anticipated

(2) Councillor expenditure lower than anticipated

(3) Level of legal advice lower than anticipated

**KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOTAL OPERATING REVENUE	0	0	0	0	0
OPERATING COSTS:					
EMPLOYMENT	852,153		852,153	852,026	127
OFFICE EXPENSES	267,905	65,000	332,905	278,405	54,500 (1)
DONATIONS	117,910		117,910	56,429	61,481 (2)
OTHER	35,274		35,274	24,744	10,530 (3)
DEPRECIATION	120,935		120,935	120,935	0
RECOVERIES	(215,034)	76,394	(138,640)	(138,640)	0
TOTAL OPERATING COSTS	1,179,143	141,394	1,320,537	1,193,899	126,638
OPERATING RESULT	(1,179,143)	(141,394)	(1,320,537)	(1,193,899)	126,638
NON-CURRENT INCOME:					
DEPRECIATION	120,935		120,935	120,935	0
TOTAL NON-CURRENT INCOME	120,935	0	120,935	120,935	0
CAPITAL EXPENDITURE:					
OFFICE EQUIPMENT & FURNITURE	74,884	(15,000)	59,884	46,174	13,710 (4)
RECORDS MANAGEMENT	275,000	(275,000)	0	0	0
TOTAL CAPITAL EXPENDITURE	349,884	(290,000)	59,884	46,174	13,710
NET COST OF ACTIVITY	(1,408,092)	148,606	(1,259,486)	(1,119,138)	140,348

(1) Revote - relocation of records not complete

(2) Donations lower than anticipated

(3) Subscriptions and uniform costs lower than anticipated

(4) Revote - computer equipment not yet purchased

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - PERSONNEL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE	
OPERATING REVENUE: GRANTS & SUBSIDIES	62,688		62,688	50,324	(12,364)	(1)
TOTAL OPERATING REVENUE	62,688	0	62,688	50,324	(12,364)	
OPERATING COSTS:						
EMPLOYMENT	477,721	(100,000)	377,721	210,776	166,945	(2)
INSURANCE & RISK MANAGEMENT	346,217		346,217	297,333	48,884	(3)
OTHER	100,801		100,801	97,850	2,951	
TOOLS, CLOTHING & SIGNAGE	59,886		59,886	60,046	(160)	
RECOVERIES	(38,308)	(79,846)	(118,154)	(118,154)	0	
TOTAL OPERATING COSTS	946,317	(179,846)	766,471	547,851	218,620	
OPERATING RESULT	(883,629)	179,846	(703,783)	(497,527)	206,256	
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	
NET COST OF ACTIVITY	(883,629)	179,846	(703,783)	(497,527)	206,256	

(1) Workers compensation reimbursements lower than anticipated

(2) Employment recoveries higher than anticipated

(3) Insurance claims / premiums lower than anticipated

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - FINANCE

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE	
OPERATING REVENUE:						
GENERAL RATES INCOME	4,912,484	197,794	5,110,278	5,139,531	29,253	(1)
INTEREST & SUNDRY INCOME	324,971	175,791	500,762	559,856	59,094	(2)
REVENUE SHARING GRANT	1,182,427	(37,039)	1,145,388	1,145,389	1	
STORES	109,171	15,000	124,171	136,629	12,458	(3)
TOTAL OPERATING REVENUE	6,529,053	351,546	6,880,599	6,981,405	100,806	
OPERATING COSTS:						
FINANCE	189,086	5,794	194,880	210,638	(15,758)	(4)
STORES	87,812	15,000	102,812	105,649	(2,837)	
VALUATION AND AUDITOR FEES	109,460	24,000	133,460	131,288	2,172	
OTHER	21,542		21,542	13,404	8,138	
RECOVERIES	(41,500)	3,084	(38,416)	(38,410)	(6)	
TOTAL OPERATING COSTS	366,400	47,878	414,278	422,569	(8,291)	
OPERATING RESULT	6,162,653	303,668	6,466,321	6,558,836	92,515	
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	
NET COST OF ACTIVITY	6,162,653	303,668	6,466,321	6,558,836	92,515	

(1) Net rates collected higher than anticipated

(2) Level of investments higher than anticipated

(3) Stores activities higher than anticipated

(4) Legal costs on debt recovery action

**KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - ART GALLERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: INCOME	3,095	1,200	4,295	5,402	1,107
TOTAL OPERATING REVENUE	3,095	1,200	4,295	5,402	1,107
OPERATING COSTS: EMPLOYMENT COSTS	42,473		42,473	41,571	902
OTHER COSTS	38,660		38,660	37,122	1,538
TOTAL OPERATING COSTS	81,133	0	81,133	78,693	2,440
OPERATING RESULT	(78,038)	1,200	(76,838)	(73,291)	3,547
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(78,038)	1,200	(76,838)	(73,291)	3,547

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - COMMUNITY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
GOVERNMENT GRANTS	13,330	49,990	63,320	60,400	(2,920)
TOTAL OPERATING REVENUE	13,330	49,990	63,320	60,400	(2,920)
OPERATING COSTS:					
EMPLOYMENT COSTS	54,254		54,254	54,703	(449)
AGED CARE	50,000		50,000	0	50,000 (1)
OTHER	7,297	49,990	57,287	18,874	38,413 (1)
TOTAL OPERATING COSTS	111,551	49,990	161,541	73,577	87,964
OPERATING RESULT	(98,221)	0	(98,221)	(13,177)	85,044
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(98,221)	0	(98,221)	(13,177)	85,044

(1) Revote - projects not completed

**KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW**

ADMINISTRATION AND COMMUNITY SERVICES - PRE SCHOOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOTAL OPERATING REVENUE	0	0	0	0	0
OPERATING COSTS:					
PRESCHOOLS	17,062		17,062	12,931	4,131
DEPRECIATION	17,817		17,817	17,817	0
TOTAL OPERATING COSTS	34,879	0	34,879	30,748	4,131
OPERATING RESULT	(34,879)	0	(34,879)	(30,748)	4,131
NON-CURRENT INCOME:					
DEPRECIATION	17,817		17,817	17,817	0
TOTAL NON-CURRENT INCOME	17,817	0	17,817	17,817	0
CAPITAL EXPENDITURE:					
IMPROVEMENTS	15,000	10,000	25,000	20,800	4,200 (1)
TOTAL CAPITAL EXPENDITURE	15,000	10,000	25,000	20,800	4,200
NET COST OF ACTIVITY	(32,062)	(10,000)	(42,062)	(33,731)	8,331

(1) Revote - works not completed this year

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - PUBLIC LIBRARIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: INCOME	41,021		41,021	240,103	199,082 (1)
TOTAL OPERATING REVENUE	41,021	0	41,021	240,103	199,082
OPERATING COSTS:					
CONTRIBUTION TO REGIONAL LIBRARY	312,523		312,523	303,637	8,886
KYOGLÉ LIBRARY EXPENSES	42,051		42,051	43,885	(1,834)
DEPRECIATION	11,253		11,253	11,253	0
TOTAL OPERATING COSTS	365,827	0	365,827	358,775	7,052
OPERATING RESULT	(324,806)	0	(324,806)	(118,672)	206,134
NON-CURRENT INCOME: DEPRECIATION	11,253		11,253	11,253	0
TOTAL NON-CURRENT INCOME	11,253	0	11,253	11,253	0
CAPITAL EXPENDITURE: BUILDING IMPROVEMENTS					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(313,553)	0	(313,553)	(107,419)	206,134

(1) Revote grant funds received - mobile library

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - CROWN RESERVES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: HALL RENTS	515		515	832	317
TOTAL OPERATING REVENUE	515	0	515	832	317
OPERATING COSTS: CROWN RESERVES	8,417	5,000	13,417	13,689	(272)
TOTAL OPERATING COSTS	8,417	5,000	13,417	13,689	(272)
OPERATING RESULT	(7,902)	(5,000)	(12,902)	(12,857)	45
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(7,902)	(5,000)	(12,902)	(12,857)	45

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

ADMINISTRATION AND COMMUNITY SERVICES - COMMUNITY BUILDINGS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
HALL & SHOP RENTS	36,407		36,407	37,119	712
TOTAL OPERATING REVENUE	36,407	0	36,407	37,119	712
OPERATING COSTS:					
COUNCIL CHAMBERS	85,110	13,134	98,244	111,664	(13,420)
KMI	90,464		90,464	74,628	15,836
OTHER COMMUNITY BUILDINGS	28,185	10,000	38,185	49,587	(11,402)
PUBLIC HALLS	25,879	(16,007)	9,872	9,872	0
SHOPS & OFFICES	14,494	(14,494)	0	0	0
BUILDINGS ON CROWN RESERVES	15,000		15,000	11,863	3,137
DEPRECIATION	171,333		171,333	171,333	0
TOTAL OPERATING COSTS	430,465	(7,367)	423,098	428,947	(5,849) (1)
OPERATING RESULT	(394,058)	7,367	(386,691)	(391,828)	(5,137)
NON-CURRENT INCOME:					
DEPRECIATION	171,333		171,333	171,333	0
SECTION 94 INCOME				843	843
TOTAL NON-CURRENT INCOME	171,333	0	171,333	172,176	843
CAPITAL EXPENDITURE:					
CONSTRUCTION	171,375	150,000	321,375	33,853	287,522 (2)
TOTAL CAPITAL EXPENDITURE	171,375	150,000	321,375	33,853	287,522
NET COST OF ACTIVITY	(394,100)	(142,633)	(536,733)	(253,505)	283,228

(1) Operating costs higher than anticipated

(2) Revote - works not completed this year

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - TOWN PLANNING

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOWN PLANNING REVENUE	93,871	2,121	95,992	145,279	49,287 (1)
TOTAL OPERATING REVENUE	93,871	2,121	95,992	145,279	49,287
OPERATING COSTS:					
EMPLOYMENT	212,368	(4,494)	207,874	211,854	(3,980)
LEGALS & CONSULTANTS	37,989		37,989	30,259	7,730
OTHER	27,294	2,714	30,008	28,641	1,367
TOTAL OPERATING COSTS	277,651	(1,780)	275,871	270,754	5,117
OPERATING RESULT	(183,780)	3,901	(179,879)	(125,475)	54,404
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(183,780)	3,901	(179,879)	(125,475)	54,404

(1) Level of activity higher than anticipated

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ENVIRONMENTAL HEALTH

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
ON SITE WASTE MANAGEMENT	127,867	5,852	133,719	134,850	1,131
TOTAL OPERATING REVENUE	127,867	5,852	133,719	134,850	1,131
OPERATING COSTS:					
EMPLOYMENT	226,161		226,161	168,597	57,564 (1)
NOXIOUS PLANTS	103,919		103,919	108,500	(4,581)
DEPRECIATION	2,446		2,446	2,446	0
ON SITE WASTE MANAGEMENT	95,758		95,758	95,758	0
SUNDRIES	10,171		10,171	7,753	2,418
RECOVERIES	(95,354)	8,070	(87,284)	(87,284)	0
TOTAL OPERATING COSTS	343,101	8,070	351,171	295,770	55,401
OPERATING RESULT	(215,234)	(2,218)	(217,452)	(160,920)	56,532
NON-CURRENT INCOME:					
DEPRECIATION	2,446		2,446	2,446	0
TOTAL NON-CURRENT INCOME	2,446	0	2,446	2,446	0
CAPITAL EXPENDITURE:					
OSMS STUDY	108,923		108,923	21,978	86,945 (2)
TOTAL CAPITAL EXPENDITURE	108,923	0	108,923	21,978	86,945
NET COST OF ACTIVITY	(321,711)	(2,218)	(323,929)	(180,452)	143,477

(1) Revote - unfinished projects due to staff vacancy

(2) Revote - works not finished this year

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - BUILDING CONTROL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: INCOME	41,537		41,537	47,183	5,646 (1)
TOTAL OPERATING REVENUE	41,537	0	41,537	47,183	5,646
OPERATING COSTS: BUILDING INSPECTIONS	71,435	3,821	75,256	74,992	264
TOTAL OPERATING COSTS	71,435	3,821	75,256	74,992	264
OPERATING RESULT	(29,898)	(3,821)	(33,719)	(27,809)	5,910
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(29,898)	(3,821)	(33,719)	(27,809)	5,910

(1) Level of activity higher than anticipated

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - REGULATORY CONTROL

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: INCOME	39,366		39,366	20,678	(18,688) (1)
TOTAL OPERATING REVENUE	39,366	0	39,366	20,678	(18,688)
OPERATING COSTS: REGULATORY EXPENDITURE	134,871	(689)	134,182	116,093	18,089 (1)
DEPRECIATION	525		525	525	0
TOTAL OPERATING COSTS	135,396	(689)	134,707	116,618	18,089
OPERATING RESULT	(96,030)	689	(95,341)	(95,940)	(599)
NON-CURRENT INCOME: DEPRECIATION	525		525	525	0
TOTAL NON-CURRENT INCOME	525	0	525	525	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(95,505)	689	(94,816)	(95,415)	(599)

(1) Level of activity lower than anticipated

**KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW**

PLANNING AND ENVIRONMENTAL SERVICES - COMMERCIAL WASTE MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
WASTE CHARGES	145,197	14,903	160,100	160,202	102
GATE FEES	283,706		283,706	279,973	(3,733)
GRANTS	27,500		27,500	27,500	0
TOTAL OPERATING REVENUE	456,403	14,903	471,306	467,675	(3,631)
OPERATING COSTS:					
COLLECTION & WASTE DEPOTS	640,484	415,532	1,056,016	1,119,832	(63,816) (1)
DEPRECIATION	16,157		16,157	16,157	0
RECOVERIES FROM DWM	0	(438,469)	(438,469)	(438,469)	0
TOTAL OPERATING COSTS	656,641	(22,937)	633,704	697,520	(63,816)
OPERATING RESULT	(200,238)	37,840	(162,398)	(229,845)	(67,447)
NON-CURRENT INCOME:					
DEPRECIATION	16,157		16,157	16,157	0
GRANTS	8,894		8,894	49,641	40,747 (2)
LOAN INCOME	300,000		300,000	0	(300,000) (3)
TOTAL NON-CURRENT INCOME	325,051	0	325,051	65,798	(259,253)
CAPITAL EXPENDITURE:					
IMPROVEMENTS	476,234	23,387	499,621	129,676	369,945 (4)
LOAN REPAYMENTS	10,218		10,218	0	10,218
TOTAL CAPITAL EXPENDITURE	486,452	23,387	509,839	129,676	380,163
NET COST OF ACTIVITY	(361,639)	14,453	(347,186)	(293,723)	53,463

(1) Operating costs higher than anticipated

(2) Additional grant funds received

(3) Revote - Loan not taken up

(4) Revote - works not finished this year

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - REGIONAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
BLOCK GRANT	963,403	(9,403)	954,000	954,000	0
FLOOD DAMAGE GRANT	0	196,000	196,000	176,299	(19,701) (1)
TOTAL OPERATING REVENUE	963,403	186,597	1,150,000	1,130,299	(19,701)
OPERATING COSTS:					
MAIN ROAD 141	204,522		204,522	260,452	(55,930) (2)
MAIN ROAD 150	51,500		51,500	49,709	1,791 (2)
MAIN ROAD 361	304,266		304,266	331,781	(27,515) (2)
MAIN ROAD 544	82,400		82,400	40,790	41,610 (2)
MAIN ROAD 622	51,500		51,500	47,663	3,837 (2)
FLOOD DAMAGE WORKS	0	196,000	196,000	215,415	(19,415) (1)
DEPRECIATION	1,232,378		1,232,378	1,232,378	0
TOTAL OPERATING COSTS	1,926,566	196,000	2,122,566	2,178,188	(55,622)
OPERATING RESULT	(963,163)	(9,403)	(972,566)	(1,047,889)	(75,323)
NON-CURRENT INCOME:					
DEPRECIATION	1,232,378		1,232,378	1,232,378	0
CAPITAL GRANTS	600,774	88,000	688,774	512,327	(176,447) (3)
TRANSFER FROM RESERVE	204,785		204,785	204,785	0
TOTAL NON-CURRENT INCOME	2,037,937	88,000	2,125,937	1,949,490	(176,447)
CAPITAL EXPENDITURE:					
MAIN ROAD 141	410,000	57,000	467,000	274,261	192,739 (3)
MAIN ROAD 150	0			0	0
MAIN ROAD 361	772,411	461,156	1,233,567	1,261,991	(28,424) (3)
MAIN ROAD 544	25,000	40,000	65,000	2,160	62,840 (3)
MAIN ROAD 622	10,000		10,000	0	10,000 (3)
BRIDGES	0	70,000	70,000	46,477	23,523 (3)
TOTAL CAPITAL EXPENDITURE	1,217,411	628,156	1,845,567	1,584,889	260,678
NET COST OF ACTIVITY	(142,637)	(549,559)	(692,196)	(683,288)	8,908

(1) Over expenditure - Flood works

(2) Costs higher than anticipated

(3) Revote - works not completed

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - URBAN LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
GRANTS	51,575		51,575	48,345	(3,230)
STREET LIGHTING SUBSIDY	20,000		20,000	32,000	12,000 (1)
TOTAL OPERATING REVENUE	71,575	0	71,575	80,345	8,770
OPERATING COSTS:					
STREET LIGHTING	118,000		118,000	88,442	29,558
KYOGLE	257,500		257,500	309,606	(52,106)
BONALBO	36,050		36,050	26,881	9,169
WOODENBONG	30,900		30,900	22,934	7,966
MALLANGANEE	13,390		13,390	15,179	(1,789)
WIANGAREE	3,605		3,605	3,999	(394)
TABULAM	12,360		12,360	4,675	7,685
OLD BONALBO	5,150		5,150	0	5,150
OLD GREVILLIA	1,030		1,030	1,206	(176)
DEPRECIATION	335,777		335,777	335,777	0
TOTAL OPERATING COSTS	813,762	0	813,762	808,699	5,063 (2)
OPERATING RESULT	(742,187)	0	(742,187)	(728,354)	13,833
NON-CURRENT INCOME:					
DEPRECIATION	335,777		335,777	335,777	0
INFRASTRUCTURE GRANTS	0	60,000	60,000	85,526	25,526 (3)
SECTION 94 LEVIES	0		0	8,511	8,511 (4)
TOTAL NON-CURRENT INCOME	335,777	60,000	395,777	429,814	34,037
CAPITAL EXPENDITURE:					
CONSTRUCTION	394,455		394,455	124,489	269,966 (3)
TOTAL CAPITAL EXPENDITURE	394,455	0	394,455	124,489	269,966
NET COST OF ACTIVITY	(800,865)	60,000	(740,865)	(423,029)	317,836

(1) Additional subsidy received

(2) Costs lower than anticipated

(3) Revote - works not completed this year

(4) Level of activity higher than anticipated

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - RURAL LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
FINANCIAL ASSISTANCE GRANT	220,106	61,110	281,216	281,215	(1)
FLOOD DAMAGE GRANT	460,157	687,000	1,147,157	962,217	(184,940) (1)
TOTAL OPERATING REVENUE	680,263	748,110	1,428,373	1,243,432	(184,941)
OPERATING COSTS:					
MAINTENANCE	1,532,874	270,932	1,803,806	1,829,307	(25,501) (2)
OTHER	29,133		29,133	19,255	9,878 (2)
FLOOD DAMAGE	488,339	687,000	1,175,339	1,019,399	155,940 (1)
DEPRECIATION	3,159,707		3,159,707	3,159,707	0
TOTAL OPERATING COSTS	5,210,053	957,932	6,167,985	6,027,668	140,317
OPERATING RESULT	(4,529,790)	(209,822)	(4,739,612)	(4,784,236)	(44,624)
NON-CURRENT INCOME:					
ROADS TO RECOVERY GRANT	498,522	(148,522)	350,000	350,000	0
BLACKSPOT FUNDING	140,000		140,000	140,000	0
LIONS RD GUARDRAIL	0	30,000	30,000	0	(30,000) (1)
RESERVE TRANSFER	515,000		515,000	515,000	0
SECTION 94 LEVIES	51,800		51,800	88,980	37,180 (3)
SELF HELP 50 / 50	51,500		51,500	0	(51,500) (4)
LIONS CLUB	0		0	7,500	7,500 (1)
DEPRECIATION	3,159,707		3,159,707	3,159,707	0
TOTAL NON-CURRENT INCOME	4,416,529	(118,522)	4,298,007	4,261,187	(36,820)
CAPITAL EXPENDITURE:					
CONSTRUCTION	1,060,909	(134,380)	926,529	661,403	265,126 (1)
TOTAL CAPITAL EXPENDITURE	1,060,909	(134,380)	926,529	661,403	265,126
NET COST OF ACTIVITY	(1,174,170)	(193,964)	(1,368,134)	(1,184,452)	183,682

(1) Revote - works not completed this year

(2) Maintenance costs higher than anticipated

(3) Level of activity higher than anticipated

(4) Level of activity lower than anticipated

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - BRIDGES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
FINANCIAL ASSISTANCE GRANT	418,739	10,305	429,044	431,206	2,162
TOTAL OPERATING REVENUE	418,739	10,305	429,044	431,206	2,162
OPERATING COSTS:					
MAINTENANCE	556,200	368,669	924,869	843,036	81,833 (1)
DEPRECIATION	682,894		682,894	682,894	0
TOTAL OPERATING COSTS	1,239,094	368,669	1,607,763	1,525,930	81,833
OPERATING RESULT	(820,355)	(358,364)	(1,178,719)	(1,094,724)	83,995
NON-CURRENT INCOME:					
ROADS TO RECOVERY GRANT	305,000	522	305,522	305,522	0
DEPRECIATION	682,894		682,894	682,894	0
TOTAL NON-CURRENT INCOME	987,894	522	988,416	988,416	0
CAPITAL EXPENDITURE:					
CONSTRUCTION	1,673,855	(105,622)	1,568,233	1,465,908	102,325 (2)
TOTAL CAPITAL EXPENDITURE	1,673,855	(105,622)	1,568,233	1,465,908	102,325
NET COST OF ACTIVITY	(1,506,316)	(252,220)	(1,758,536)	(1,572,216)	186,320

(1) Maintenance costs lower than anticipated

(2) Projects completed under budget

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - EMERGENCY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOTAL OPERATING REVENUE	0	0	0	0	0
OPERATING COSTS:					
CONTRIBUTIONS PAID	134,363		134,363	125,225	9,138
RATES & CHARGES	5,150		5,150	19,043	(13,893)
TOWN BRIGADE CONTRIBUTION	20,157		20,157	18,407	1,750
SES CONTRIBUTION	58,210		58,210	48,585	9,625
DEPRECIATION	117,120		117,120	117,120	0
TOTAL OPERATING COSTS	335,000	0	335,000	328,380	6,620 (1)
OPERATING RESULT	(335,000)	0	(335,000)	(328,380)	6,620
NON-CURRENT INCOME:					
DEPRECIATION	117,120		117,120	117,120	0
TOTAL NON-CURRENT INCOME	117,120	0	117,120	117,120	0
CAPITAL EXPENDITURE:					
BUSHFIRE SHEDS	42,628		42,628	2,348	40,280 (2)
TOTAL CAPITAL EXPENDITURE	42,628	0	42,628	2,348	40,280
NET COST OF ACTIVITY	(260,508)	0	(260,508)	(213,608)	46,900

(1) Contributions lower than anticipated

(2) Revote - works not completed this year

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

INFRASTRUCTURE WORKS - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
PRIVATE WORKS	49,521		49,521	53,447	3,926
SUNDRY INCOME	6,978		6,978	6,241	(737)
TOTAL OPERATING REVENUE	56,499	0	56,499	59,688	3,189
OPERATING COSTS:					
ROAD SURVEY & DESIGN	25,000		25,000	39,487	(14,487) (1)
EMPLOYMENT	661,027		661,027	636,134	24,893 (2)
PRIVATE WORKS	45,020		45,020	54,530	(9,510) (3)
DEPRECIATION	1,786		1,786	1,786	0
TOOLS, CLOTHING, SIGNAGE	51,121		51,121	44,008	7,113 (4)
RECOVERIES	(293,205)	15,557	(277,648)	(300,795)	23,147 (5)
TOTAL OPERATING COSTS	490,749	15,557	506,306	475,150	31,156
OPERATING RESULT	(434,250)	(15,557)	(449,807)	(415,462)	34,345
NON-CURRENT INCOME:					
DEPRECIATION	1,786		1,786	1,786	0
TOTAL NON-CURRENT INCOME	1,786	0	1,786	1,786	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(432,464)	(15,557)	(448,021)	(413,676)	34,345

(1) Additional consultancy fees due to staff vacancy

(2) Employment costs lower than anticipated due to staff vacancy

(3) Additional private works

(4) Costs lower than anticipated

(5) Project management fees higher than anticipated due to increased level of works carried out

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

URBAN AND ASSETS - SWIMMING POOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE	
OPERATING REVENUE:						
POOL INCOME	95,672		95,672	118,983	23,311	(1)
TOTAL OPERATING REVENUE	95,672	0	95,672	118,983	23,311	
OPERATING COSTS:						
KYOGLE	321,847	(5,086)	316,761	366,760	(49,999)	
BONALBO	86,311		86,311	88,980	(2,669)	
WOODENBONG	80,401		80,401	105,091	(24,690)	
DEPRECIATION	145,431		145,431	145,431	0	
TOTAL OPERATING COSTS	633,990	(5,086)	628,904	706,262	(77,358)	(2)
OPERATING RESULT	(538,318)	5,086	(533,232)	(587,279)	(54,047)	
NON-CURRENT INCOME:						
DEPRECIATION	145,431		145,431	145,431	0	
GRANTS / SUBSIDIES		24,840	24,840	24,840	0	
TOTAL NON-CURRENT INCOME	145,431	24,840	170,271	170,271	0	
CAPITAL EXPENDITURE:						
IMPROVEMENTS	172,830	24,840	197,670	204,397	(6,727)	(3)
TOTAL CAPITAL EXPENDITURE	172,830	24,840	197,670	204,397	(6,727)	
NET COST OF ACTIVITY	(565,717)	5,086	(560,631)	(621,405)	(60,774)	

(1) Level of activity higher than anticipated

(2) Operating costs higher than anticipated

(3) Cost of capital works higher than anticipated

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

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
GROUND FEES	880		880	1,773	893
TOTAL OPERATING REVENUE	880	0	880	1,773	893
OPERATING COSTS:					
KYOGLE	197,736	(4,964)	192,772	197,559	(4,787)
VILLAGES	49,123		49,123	53,766	(4,643)
PARKS ON CROWN RESERVES	77,369		77,369	74,342	3,027
TOWN ENTRANCES, SIGNS AND EQUIPMENT	31,924		31,924	20,724	11,200
PUBLIC TOILETS	20,016	17,520	37,536	23,282	14,254 (1)
VILLAGE MAINTENANCE AGREEMENTS	20,600	7,300	27,900	28,750	(850)
DEPRECIATION	110,891		110,891	110,891	0
TOTAL OPERATING COSTS	507,659	19,856	527,515	509,314	18,201
OPERATING RESULT	(506,779)	(19,856)	(526,635)	(507,541)	19,094
NON-CURRENT INCOME:					
DEPRECIATION	110,891		110,891	110,891	0
GRANTS / SUBSIDIES		28,360	28,360	38,135	9,775 (2)
SECTION 94 CONTRIBUTIONS	6,365		6,365	14,215	7,850 (3)
TOTAL NON-CURRENT INCOME	117,256	28,360	145,616	163,241	17,625
CAPITAL EXPENDITURE:					
IMPROVEMENTS	77,302	28,360	105,662	79,504	26,158 (1)
TOTAL CAPITAL EXPENDITURE	77,302	28,360	105,662	79,504	26,158
NET COST OF ACTIVITY	(466,825)	(19,856)	(486,681)	(423,804)	62,877

(1) Revote - works not completed

(2) Contributions not budgetted for

(3) Additional developer contributions received

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

URBAN AND ASSETS - PUBLIC CEMETERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: CEMETERY FEES	86,099		86,099	94,778	8,679 (1)
TOTAL OPERATING REVENUE	86,099	0	86,099	94,778	8,679
OPERATING COSTS:					
KYOGLE CEMETERY	79,766	(5,555)	74,211	71,301	2,910
KYOGLE LAWN CEMETERY	49,123		49,123	55,351	(6,228)
OTHER CEMETERIES	17,197		17,197	14,511	2,686
DEPRECIATION	3,109		3,109	3,109	0
TOTAL OPERATING COSTS	149,195	(5,555)	143,640	144,272	(632)
OPERATING RESULT	(63,096)	5,555	(57,541)	(49,494)	8,047
NON-CURRENT INCOME:					
DEPRECIATION	3,109		3,109	3,109	0
TOTAL NON-CURRENT INCOME	3,109	0	3,109	3,109	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(59,987)	5,555	(54,432)	(46,385)	8,047

(1) More burials

**KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW**

URBAN AND ASSETS - STORMWATER MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE	
OPERATING REVENUE: INCOME	116,639	(71,639)	45,000	112,072	67,072	(1)
TOTAL OPERATING REVENUE	116,639	(71,639)	45,000	112,072	67,072	
OPERATING COSTS: MAINTENANCE DEPRECIATION	148,845 121,749	(71,639)	77,206 121,749	70,125 121,749	7,081 0	
TOTAL OPERATING COSTS	270,594	(71,639)	198,955	191,874	7,081	
OPERATING RESULT	(153,955)	0	(153,955)	(79,802)	74,153	
NON-CURRENT INCOME: DEPRECIATION DEVELOPER CONTRIBUTIONS GRANTS / SUBSIDIES	121,749 3,247 500,000		121,749 3,247 500,000	121,749 0 320,476	0 (3,247) (179,524)	(2)
TOTAL NON-CURRENT INCOME	624,996	0	624,996	442,225	(182,771)	
CAPITAL EXPENDITURE: STORMWATER WORKS FLOOD MITIGATION	131,132 625,000		131,132 625,000	178,208 400,594	(47,076) 224,406	(3) (2)
TOTAL CAPITAL EXPENDITURE	756,132	0	756,132	578,802	177,330	
NET COST OF ACTIVITY	(285,091)	0	(285,091)	(216,379)	68,712	

(1) Flood grant not budgetted for

(2) Revote - works not completed this year

(3) Cost of drainage works higher than anticipated

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

URBAN AND ASSETS - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
TOTAL OPERATING REVENUE	0	0	0	0	0
OPERATING COSTS:					
EMPLOYMENT	184,322		184,322	138,066	46,256 (1)
OTHER	9,347		9,347	7,624	1,723
RECOVERIES	(182,098)	13,606	(168,492)	(168,492)	0
TOTAL OPERATING COSTS	11,571	13,606	25,177	(22,802)	47,979
OPERATING RESULT	(11,571)	(13,606)	(25,177)	22,802	47,979
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0
NET COST OF ACTIVITY	(11,571)	(13,606)	(25,177)	22,802	47,979

(1) Staff vacancy through year

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

STATE HIGHWAYS (INFRASTRUCTURE WORKS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
MAINTENANCE	933,000		933,000	1,044,118	111,118 (2)
WORKS ORDERS	1,338,130		1,338,130	2,041,491	703,361 (1)
TOTAL OPERATING REVENUE	2,271,130	0	2,271,130	3,085,609	814,479
OPERATING COSTS:					
MAINTENANCE MR 83	482,726		482,726	503,952	(21,226) (2)
MAINTENANCE SH 16	259,428		259,428	269,382	(9,954) (2)
ADMINISTRATION	83,772		83,772	88,320	(4,548)
WORKS ORDERS	1,123,505		1,123,505	1,535,691	(412,186) (1)
TOTAL OPERATING COSTS	1,949,431	0	1,949,431	2,397,345	(447,914)
OPERATING RESULT	321,699	0	321,699	688,264	366,565
NON-CURRENT INCOME:					
TOTAL NON-CURRENT INCOME	0	0	0	0	0
CAPITAL EXPENDITURE:					
RESERVE TRANSFERS	204,785		204,785	204,785	0
MOVEMENT IN RECEIVABLES	0		0	2,003,988	(2,003,988) (3)
TOTAL CAPITAL EXPENDITURE	204,785	0	204,785	2,208,773	(2,003,988)
NET COST OF ACTIVITY	116,914	0	116,914	(1,520,509)	(1,637,423)

(1) Works order activity higher than anticipated

(2) Maintenance levels higher than anticipated

(3) Increase in RMS Receivable

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

QUARRIES (INFRASTRUCTURE WORKS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
QUARRY SALES	332,000		332,000	194,660	(137,340) (1)
TOTAL OPERATING REVENUE	332,000	0	332,000	194,660	(137,340)
OPERATING COSTS:					
QUARRY WORKING EXPENSES	252,718		252,718	80,283	172,435 (1)
DEPRECIATION	43,132		43,132	43,132	0
TOTAL OPERATING COSTS	295,850	0	295,850	123,415	172,435
OPERATING RESULT	36,150	0	36,150	71,245	35,095
NON-CURRENT INCOME:					
DEPRECIATION	43,132		43,132	43,132	0
TOTAL NON-CURRENT INCOME	43,132	0	43,132	43,132	0
CAPITAL EXPENDITURE:					
QUARRY DEVELOPMT / REHAB	479,683		479,683	22,841	456,842 (2)
MOVEMENT IN INVENTORIES	0			119,257	(119,257) (3)
TOTAL CAPITAL EXPENDITURE	479,683	0	479,683	142,098	337,585
NET COST OF ACTIVITY	(400,401)	0	(400,401)	(27,721)	372,680

(1) Level of operations lower than anticipated

(2) Revote - Works not completed this year

(3) Increase in inventory levels

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

PLANT OPERATIONS (ADMINISTRATION AND COMMUNITY SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE	
OPERATING REVENUE:						
PLANT INCOME	3,100,000	505,496	3,605,496	3,897,833	292,337	(1)
PLANT SALES	521,000	148,504	669,504	459,690	(209,814)	(2)
COST OF SOLD PLANT	(404,999)		(404,999)	(434,673)	(29,674)	
OTHER	45,468		45,468	44,422	(1,046)	
TOTAL OPERATING REVENUE	3,261,469	654,000	3,915,469	3,967,272	51,803	
OPERATING COSTS:						
PLANT MAINTENANCE	1,537,677		1,537,677	1,483,470	54,207	(3)
DEPRECIATION	868,536		868,536	868,536	0	
DEPOTS	152,318		152,318	150,477	1,841	
TOTAL OPERATING COSTS	2,558,531	0	2,558,531	2,502,483	56,048	
OPERATING RESULT	702,938	654,000	1,356,938	1,464,789	107,851	
NON-CURRENT INCOME:						
DEPRECIATION	868,536		868,536	868,536	0	
COST OF SOLD PLANT	404,999		404,999	434,673	29,674	
TOTAL NON-CURRENT INCOME	1,273,535	0	1,273,535	1,303,209	29,674	
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,779,000	654,000	2,433,000	2,001,332	431,668	(2)
TRANSFER TO GENERAL FUND	515,000		515,000	515,000	0	
DEPOT IMPROVEMENTS	112,490	6,000	118,490	117,296	1,194	(4)
TOTAL CAPITAL EXPENDITURE	2,406,490	660,000	3,066,490	2,633,628	432,862	
NET COST OF ACTIVITY	(430,017)	(6,000)	(436,017)	134,370	570,387	

(1) Level of activity higher than anticipated

(2) Revote - Plant replacement schedule not finalised

(3) Maintenance requirements lower than anticipated

(4) Revote - Depot improvements not finalised

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

WATER FUND (URBAN AND ASSETS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE	
OPERATING REVENUE:						
RATES & USER CHARGES	1,107,928	80,000	1,187,928	1,262,117	74,189	(1)
TOTAL OPERATING REVENUE	1,107,928	80,000	1,187,928	1,262,117	74,189	
OPERATING COSTS:						
MANAGEMENT	306,994	(13,812)	293,182	296,486	(3,304)	
MAINS	134,930		134,930	124,573	10,357	
RESERVOIRS	24,719		24,719	18,730	5,989	
RAW WATER	149,865		149,865	133,510	16,355	
TREATMENT	262,341	362,064	624,405	649,055	(24,650)	
DEPRECIATION	187,980		187,980	187,980	0	
TOTAL OPERATING COSTS	1,066,829	348,252	1,415,081	1,410,334	4,747	
OPERATING RESULT	41,099	(268,252)	(227,153)	(148,217)	78,936	
NON-CURRENT INCOME:						
GRANTS	0	353,000	353,000	0	(353,000)	(2)
DEVELOPER CONTRIBUTIONS	10,609		10,609	3,883	(6,726)	
DEPRECIATION	187,980		187,980	187,980	0	
SALE OF HOUSE	275,000		275,000	0	(275,000)	(3)
TOTAL NON-CURRENT INCOME	473,589	353,000	826,589	191,863	(634,726)	
CAPITAL EXPENDITURE:						
CONSTRUCTION	324,979		324,979	173,872	151,107	(4)
LOAN REPAYMENTS	11,409		11,409	11,409	0	
MOVEMENT IN LIABILITIES	0			(158,288)	158,288	(5)
TOTAL CAPITAL EXPENDITURE	336,388	0	336,388	26,993	309,395	
NET COST OF ACTIVITY	178,300	84,748	263,048	16,653	(246,395)	

(1) Consumption levels higher than anticipated

(2) Revote - grant funds not received

(3) Revote - House not sold

(4) Revote - works not completed this year

(5) Increase in creditors as at 30 June

KYOGLE COUNCIL
JUNE QUARTER BUDGET REVIEW

SEWERAGE FUND (URBAN AND ASSETS)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE:					
RATES & USER CHARGES	1,159,310		1,159,310	1,167,281	7,971
TOTAL OPERATING REVENUE	1,159,310	0	1,159,310	1,167,281	7,971
OPERATING COSTS:					
OPERATIONS	325,546	17,859	343,405	333,242	10,163
MAINS	61,425		61,425	48,209	13,216
PUMPING STATIONS	180,055		180,055	187,271	(7,216)
TREATMENT	318,270		318,270	359,085	(40,815)
DEPRECIATION	336,458		336,458	336,458	0
TOTAL OPERATING COSTS	1,221,754	17,859	1,239,613	1,264,265	(24,652) (1)
OPERATING RESULT	(62,444)	(17,859)	(80,303)	(96,984)	(16,681)
NON-CURRENT INCOME:					
GRANTS	0			0	0
DEVELOPER CONTRIBUTIONS	10,609		10,609	1,043	(9,566)
DEPRECIATION	336,458		336,458	336,458	0
TOTAL NON-CURRENT INCOME	347,067	0	347,067	337,501	(9,566)
CAPITAL EXPENDITURE:					
CONSTRUCTION	348,409		348,409	189,276	159,133 (2)
LOAN REPAYMENTS	20,135		20,135	20,135	0
MOVEMENT IN RECEIVABLES	0		0	(32,459)	32,459 (3)
TOTAL CAPITAL EXPENDITURE	368,544	0	368,544	176,952	191,592
NET COST OF ACTIVITY	(83,921)	(17,859)	(101,780)	63,565	165,345

(1) Operating costs higher than anticipated

(2) Revote - works not completed this year

(3) Decrease in debtors as at 30 June

KYOGLÉ COUNCIL
JUNE QUARTER BUDGET REVIEW

DOMESTIC WASTE MANAGEMENT FUND (PLANNING AND ENVIRONMENTAL SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP FOR YEAR	VARIANCE
OPERATING REVENUE: GARBAGE & SANITARY CHARGES	853,450	10,180	863,630	863,630	0
TOTAL OPERATING REVENUE	853,450	10,180	863,630	863,630	0
OPERATING COSTS: GARBAGE & SANITARY SERVICES	796,564	(416,511)	380,053	380,053	0
DEPRECIATION	33,508		33,508	33,508	0
CONTRIBUTION TO CWM		438,469	438,469	438,469	0
TOTAL OPERATING COSTS	830,072	21,958	852,030	852,030	0
OPERATING RESULT	23,378	(11,778)	11,600	11,600	0
NON-CURRENT INCOME: DEPRECIATION	33,508		33,508	33,508	0
GRANTS	8,894		8,894	8,894	0
TOTAL NON-CURRENT INCOME	42,402	0	42,402	42,402	0
CAPITAL EXPENDITURE: IMPROVEMENTS	27,500	(27,500)	0	0	0
LOANS	4,781	(4,781)	0	0	0
MOVEMENT IN RECEIVABLES	0			(14,115)	14,115 (1)
TOTAL CAPITAL EXPENDITURE	32,281	(32,281)	0	(14,115)	14,115
NET COST OF ACTIVITY	33,499	20,503	54,002	68,117	14,115

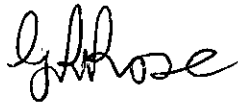
(1) Decrease in the level of debtors as at 30 june

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 30/06/2014 indicates that Council's projected financial position at 30/06/2014 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



4/08/2014

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended 30 June 2014

Consolidated Income Statement

	ORIGINAL	Approved Changes			Mar. Review	Projected year end result	Actual YTD
	Budget 2013/14 (000's)	Revotes (000's)	Sept Review (000's)	Dec Review (000's)			
Income							
Rates and Annual Charges	7,141		51	168	2	7,362	7,509
User Charges and Fees	4,246	58		7	4	4,315	4,999
Interest and Investment Revenue	410		50	130	5	595	641
Grants and Contributions - Operating	5,113	(1,388)	922	(46)		4,601	4,637
Grants and Contributions - Capital	2,056	140	30	353	53	2,632	2,021
Other Revenues	9			81		90	100
Net gain from the disposal of assets	366	25	100		48	539	25
Total Income	19,341	(1,165)	1,153	693	112	20,134	19,932
Expenses							
Employee Benefits and on-costs	7,537		45	208		7,790	7,332
Borrowing Costs	110		(6)			104	91
Materials & Contracts	3,825	812	444	692	(25)	5,748	5,491
Depreciation and Amortisation	7,721					7,721	7,721
Other Expenses	1,953	78	18			2,049	1,875
Net Loss from Disposal of Assets	0					0	0
Total Expenses	21,146	890	501	900	(25)	23,412	22,510
Net Operating Result from continuing operations	(1,805)	(2,055)	652	(207)	137	(3,278)	(2,578)
Net Operating Result before capital items	(3,861)	(2,195)	622	(560)	84	(5,910)	(4,599)

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)

4/08/2014

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/06/2014 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2014

Capital Budget - Consolidated

	ORIGINAL Budget 2013/14 (000's)	Approved Changes				Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)	Dec Review (000's)	Mar Review (000's)		
Capital Funding							
Rates and other untied funding	3,755	2,994	429	(93)	36	7,121	4,981
Capital Grants & Contributions	2,056	140	30	353	53	2,632	2,021
Loans		300				300	
Income from sale of assets	366	25	100	-	48	539	25
Other Capital Funding Sources	0					0	
Total Capital Funding	6,177	3,459	559	260	137	10,592	7,027
Capital Expenditure							
Acquisitions							
Plant and Equipment	1,554	473	580		74	2,681	1,567
Land and Buildings	137	507	(152)		10	502	37
Roads, Bridges and Footpaths	3,139	1,687	113	261		5,200	5,171
Other	60	603	23	(15)	53	724	76
Stormwater Drainage	711	45		14		770	17
Water	256	69				325	55
Sewer	273	75				348	72
Total Acquisitions	6,130	3,459	564	260	137	10,550	6,995
Loan Repayments	47		(5)			42	32
Total Capital Expenditure	6,177	3,459	559	260	137	10,592	7,027

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)

4/08/2014

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/06/2014 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 30 June 2014

Cash & Investments

	ORIGINAL	Approved Changes			Mar Review (000's)	Projected year end result (000's)	Actual YTD (000's)
	Budget 2013/14 (000's)	Revotes (000's)	Sept Review (000's)	Dec Review (000's)			
Externally Restricted							
RTA Contributions	47	(28)				19	47
Developer Contributions	354		(17)			337	354
Other	138					138	12
Water Fund	250	(69)	14	71		266	0
Sewer Fund	724	(75)	(18)			631	797
Domestic Waste Management	33		10	10		53	39
Total Externally Restricted	1,546	(172)	(11)	81	-	1,444	1,249
Internally Restricted							
Employee Leave Entitlements	1,175					1,175	1175
Buildings	172					172	187
Carry-over Works	4,290	(4,290)				0	1733
Information Technology	100					100	100
Roads & Bridges	1,490			(70)		1,420	1490
Emergency Works	300					300	300
Stormwater Management	200					200	200
Commercial Waste	606					606	606
Transport	2,403	4				2,407	770
Quarries	993	(316)				677	1,049
Plant Replacement	5,004	(440)				4,564	7,394
Total Internally Restricted	16,733	(5,042)		(70)	-	11,621	15,004
Total Restricted	18,279	(5,214)	(11)	11	-	13,065	16,253
Unrestricted	0		105	(478)		(373)	(1,477)
Total Cash & Investments	18,279	(5,214)	94	(467)	-	12,692	14,776

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)

4/08/2014

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/06/2014 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2014

Financial Indicators

Actual Result 2012/13	Ratio	Result YTD 2013/14	Forecast result ORIGINAL Budget 2013/14	Forecast result REVISED Budget 2013/14	Forecast result PROJECTED Budget 2013/14
Unrestricted current ratio					
11.01		9.30	9.75	8.35	8.10
	<i>Current assets less all external restrictions</i>				
	<hr/> <i>Current liabilities less specific purpose liabilities</i>				
0.65%	Debt service ratio	0.69%	0.91%	0.84%	0.83%
	<i>Debt service cost</i>				
	<hr/> <i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i>				
25.54%	Rates & annual charges coverage ratio	37.67%	36.92%	36.76%	36.57%
	<i>Rates & annual charges revenues</i>				
	<hr/> <i>Income from continuing operations</i>				
15.12%	Rates & annual charges outstanding percentage	14.11%	14.98%	14.60%	14.59%
	<i>Rates & annual charges outstanding</i>				
	<hr/> <i>Rates & annual charges collectible</i>				

Prepared by: Glenn Rose

(Responsible Accounting Officer)

4/08/2014

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/06/2014 and should be read in conjunction with other documents in the QBRS.