

KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD JULY 1, 2017
TO SEPTEMBER 30, 2017**

Presented to Council November 13, 2017.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2018

	Management Plan	Actual Plus Revotes	September Quarter Review
<u>General</u>			
Opening Balance - Restricted	9,396,873	16,372,798	16,372,798
Opening Balance - Unrestricted	0	0	0
	<hr/> 9,396,873	<hr/> 16,372,798	<hr/> 16,372,798
Movement - Restricted	(1,583,825)	(8,684,401)	(8,454,038)
Movement - Unrestricted	0	0	0
	<hr/> (1,583,825)	<hr/> (8,684,401)	<hr/> (8,454,038)
Closing Balance - Restricted	7,813,048	7,688,397	7,918,760
Closing Balance - Unrestricted	0	0	0
	<hr/> 7,813,048	<hr/> 7,688,397	<hr/> 7,918,760
<u>State Highways</u>			
Opening Balance - Restricted	736,539	1,595,641	1,595,641
Movement - Restricted	(242,328)	(242,328)	(242,328)
Closing Balance - Restricted	<hr/> 494,211	<hr/> 1,353,313	<hr/> 1,353,313
<u>Quarries</u>			
Opening Balance - Restricted	389,422	592,435	592,435
Movement - Restricted	31,160	31,160	31,160
Closing Balance - Restricted	<hr/> 420,582	<hr/> 623,595	<hr/> 623,595
<u>Plant</u>			
Opening Balance - Restricted	1,634,264	1,719,031	1,719,031
Movement - Restricted	(204,286)	(204,286)	(204,286)
Closing Balance - Restricted	<hr/> 1,429,978	<hr/> 1,514,745	<hr/> 1,514,745
<u>Total General Fund</u>			
Opening Balance - Restricted	12,157,098	20,279,905	20,279,905
Opening Balance - Unrestricted	0	0	0
	<hr/> 12,157,098	<hr/> 20,279,905	<hr/> 20,279,905
Movement - Restricted	(1,999,279)	(9,099,855)	(8,869,492)
Movement - Unrestricted	0	0	0
	<hr/> (1,999,279)	<hr/> (9,099,855)	<hr/> (8,869,492)
Closing Balance - Restricted	10,157,819	11,180,050	11,410,413
Closing Balance - Unrestricted	0	0	0
	<hr/> 10,157,819	<hr/> 11,180,050	<hr/> 11,410,413
<u>Water Fund</u>			
Opening Balance	683,460	1,367,361	1,367,361
Movement	(230,476)	(1,494,960)	(1,539,065)
Closing Balance	<hr/> 452,984	<hr/> (127,599)	<hr/> (171,704)
<u>Sewer Fund</u>			
Opening Balance	591,940	843,066	843,066
Movement	(452,986)	(767,612)	(798,023)
Closing Balance	<hr/> 138,954	<hr/> 75,454	<hr/> 45,043
<u>Domestic Waste Fund</u>			
Opening Balance	(262,424)	(303,085)	(303,085)
Movement	22,421	22,421	22,421
Closing Balance	<hr/> (240,003)	<hr/> (280,664)	<hr/> (280,664)

STATEMENT OF SIGNIFICANT VARIANCES

SEPTEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Administration - Grants	150,000	
Finance - Revenue Sharing Grant	111,289	
Regional Roads - Capital Grants	(159,135)	
Regional Roads - Capital Expenditure MR 544		(35,000)
Rural Local Roads - Grant Income	39,992	
Rural Local Roads - Capital Grants	(293,895)	
Rural Local Roads - Capital Expenditure		(389,189)
Bridges - Grant Income	14,792	
Bridges - Capital Grants	260,500	
Bridges - Capital Expenditure		311,500
Community Buildings - Internal Rents	(5,869)	
Stormwater Management - Flood Grants	91,350	
Stormwater Management - Flood Restoration		91,350
Water Fund - Operating Costs		44,105
Sewer Fund - Operating Costs		30,411
Totals	209,024	53,177
	Net Adjustment	155,847

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
GOVERNANCE	(508,407)	0	0	0	(508,407)	(163,500)
ADMINISTRATION	(1,174,670)	0	150,000	150,000	(1,024,670)	(233,567)
PERSONNEL	(451,599)	0	0	0	(451,599)	(154,202)
FINANCE	11,642,729	0	111,289	111,289	11,754,018	6,526,560
CROWN RESERVES	(9,185)	0	0	0	(9,185)	(4,405)
TOWN PLANNING	(307,273)	0	0	0	(307,273)	(48,565)
ENVIRONMENTAL HEALTH	(225,932)	0	0	0	(225,932)	4,733
BUILDING CONTROL	(32,155)	0	0	0	(32,155)	1,941
REGULATORY CONTROL	(120,324)	0	0	0	(120,324)	(33,674)
OTHER WASTE MANAGEMENT	(525,954)	0	0	0	(525,954)	41,082
ECONOMIC DEVELOPMENT	(274,184)	0	0	0	(274,184)	(55,444)
COMMUNITY SERVICES	(332,869)	0	0	0	(332,869)	(59,618)
ART GALLERIES	(82,440)	0	0	0	(82,440)	(29,399)
PRE SCHOOLS	(65,188)	0	0	0	(65,188)	(14,775)
PUBLIC LIBRARIES	(332,665)	0	0	0	(332,665)	(321,862)
REGIONAL ROADS	(269,189)	0	(124,135)	(124,135)	(393,324)	(512,039)
URBAN LOCAL ROADS	(2,177,936)	0	0	0	(2,177,936)	(633,562)
RURAL LOCAL ROADS	(5,043,261)	0	135,286	135,286	(4,907,975)	(1,985,971)
BRIDGES	(6,239,330)	0	(36,208)	(36,208)	(6,275,538)	(2,973,335)
EMERGENCY SERVICES	(336,109)	0	0	0	(336,109)	(216,773)
SWIMMING POOLS	(479,433)	0	0	0	(479,433)	(127,876)
PARKS & GARDENS	(616,310)	0	0	0	(616,310)	(189,939)
COMMUNITY BUILDINGS	(602,606)	0	(5,869)	(5,869)	(608,475)	(74,638)
PUBLIC CEMETERIES	(56,153)	0	0	0	(56,153)	12,157
STORMWATER MANAGEMENT	(122,867)	0	0	0	(122,867)	68,376
ENGINEERING ADMINISTRATION	58,909	0	0	0	58,909	(155,355)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(3,863,434)
	(8,684,401)	0	230,363	230,363	(8,454,038)	(5,197,084)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL MANAGER - 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	273,301				273,301	95,814
COUNCILLOR SERVICES	168,100				168,100	43,536
COUNCILLOR PROF DEVELOPMT	27,000				27,000	3,069
ELECTION	0				0	0
LEGALS	15,453				15,453	115
ADVERTISING, NOROC, LGSA	92,853				92,853	38,041
RECOVERIES	(68,300)				(68,300)	(17,075)
TOTAL OPERATING COSTS	508,407	0	0	0	508,407	163,500
OPERATING RESULT	(508,407)	0	0	0	(508,407)	(163,500)
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	(508,407)	0	0	0	(508,407)	(163,500)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW
GENERAL MANAGER - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: GRANTS			150,000	150,000	150,000	75,000 (1)
TOTAL OPERATING REVENUE	0	0	150,000	150,000	150,000	75,000
OPERATING COSTS:						
EMPLOYMENT	612,710				612,710	201,762
OFFICE EXPENSES	593,575				593,575	112,393
OTHER	17,020				17,020	4,289
DEPRECIATION	38,762				38,762	0
RECOVERIES	(150,795)				(150,795)	(37,699)
TOTAL OPERATING COSTS	1,111,272	0	0	0	1,111,272	280,745
OPERATING RESULT	(1,111,272)	0	150,000	150,000	(961,272)	(205,745)
NON-CURRENT INCOME:						
DEPRECIATION	38,762				38,762	0
TOTAL NON-CURRENT INCOME	38,762	0	0	0	38,762	0
CAPITAL EXPENDITURE:						
OFFICE EQUIPMENT & FURNITURE	102,160				102,160	27,822
TOTAL CAPITAL EXPENDITURE	102,160	0	0	0	102,160	27,822
NET COST OF ACTIVITY	(1,174,670)	0	150,000	150,000	(1,024,670)	(233,567)

(1) Innovation grant funding

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL MANAGER - 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	59,229				59,229	3,107
TOTAL OPERATING REVENUE	59,229	0	0	0	59,229	3,107
OPERATING COSTS:						
EMPLOYMENT	225,650				225,650	(59,190)
INSURANCE & RISK MANAGEMENT	231,958				231,958	161,321
OTHER	109,633				109,633	47,493
TOOLS, CLOTHING & SIGNAGE	72,097				72,097	39,813
RECOVERIES	(128,510)				(128,510)	(32,128)
TOTAL OPERATING COSTS	510,828	0	0	0	510,828	157,309
OPERATING RESULT	(451,599)	0	0	0	(451,599)	(154,202)
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	(451,599)	0	0	0	(451,599)	(154,202)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

GENERAL MANAGER - 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	6,373,160				6,373,160	6,176,807
INTEREST & SUNDRY INCOME	261,048				261,048	131,900
REVENUE SHARING GRANT	1,167,650		111,289	111,289	1,278,939	319,735 (1)
TOTAL OPERATING REVENUE	7,801,858	0	111,289	111,289	7,913,147	6,628,442
OPERATING COSTS:						
FINANCE	467,746				467,746	106,484
VALUATION AND AUDITOR FEES	112,000				112,000	0
OTHER	32,565				32,565	5,027
INTEREST	151,665				151,665	0
RECOVERIES	(38,515)				(38,515)	(9,629)
TOTAL OPERATING COSTS	725,461	0	0	0	725,461	101,882
OPERATING RESULT	7,076,397	0	111,289	111,289	7,187,686	6,526,560
NON-CURRENT INCOME:						
LOAN INCOME	5,000,000				5,000,000	0
TOTAL NON-CURRENT INCOME	5,000,000	0	0	0	5,000,000	0
CAPITAL EXPENDITURE:						
LOAN REPAYMENTS	433,668				433,668	0
TOTAL CAPITAL EXPENDITURE	433,668	0	0	0	433,668	0
NET COST OF ACTIVITY	11,642,729	0	111,289	111,289	11,754,018	6,526,560

(1) Grant allocation determined

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW
GENERAL MANAGER - CROWN RESERVES

	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: CROWN RESERVES	9,185				9,185	4,405
TOTAL OPERATING COSTS	9,185	0	0	0	9,185	4,405
OPERATING RESULT	(9,185)	0	0	0	(9,185)	(4,405)
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	(9,185)	0	0	0	(9,185)	(4,405)

KYOGLE 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	140,500				140,500	56,534
TOTAL OPERATING REVENUE	140,500	0	0	0	140,500	56,534
OPERATING COSTS: EMPLOYMENT	380,636				380,636	99,604
OFFICE EXPENSES	31,986				31,986	4,535
OTHER	35,151				35,151	960
TOTAL OPERATING COSTS	447,773	0	0	0	447,773	105,099
OPERATING RESULT	(307,273)	0	0	0	(307,273)	(48,565)
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	(307,273)	0	0	0	(307,273)	(48,565)

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	153,256				153,256	130,409
TOTAL OPERATING REVENUE	153,256	0	0	0	153,256	130,409
OPERATING COSTS:						
EMPLOYMENT	238,311				238,311	62,578
NOXIOUS PLANTS	120,000				120,000	59,700
ON SITE WASTE MANAGEMENT	104,153				104,153	26,038
SUNDRIES	11,833				11,833	1,137
RECOVERIES	(95,109)				(95,109)	(23,777)
TOTAL OPERATING COSTS	379,188	0	0	0	379,188	125,676
OPERATING RESULT	(225,932)	0	0	0	(225,932)	4,733
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	(225,932)	0	0	0	(225,932)	4,733

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	49,927				49,927	22,085
TOTAL OPERATING REVENUE	49,927	0	0	0	49,927	22,085
OPERATING COSTS: BUILDING INSPECTIONS	82,082				82,082	20,144
TOTAL OPERATING COSTS	82,082	0	0	0	82,082	20,144
OPERATING RESULT	(32,155)	0	0	0	(32,155)	1,941
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	(32,155)	0	0	0	(32,155)	1,941

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	17,774				17,774	8,883
TOTAL OPERATING REVENUE	17,774	0	0	0	17,774	8,883
OPERATING COSTS: REGULATORY EXPENDITURE DEPRECIATION	126,713 1,848				126,713 1,848	42,557 0
TOTAL OPERATING COSTS	128,561	0	0	0	128,561	42,557
OPERATING RESULT	(110,787)	0	0	0	(110,787)	(33,674)
NON-CURRENT INCOME: DEPRECIATION	1,848				1,848	0
TOTAL NON-CURRENT INCOME	1,848	0	0	0	1,848	0
CAPITAL EXPENDITURE: CONSTRUCTION	11,385				11,385	0
TOTAL CAPITAL EXPENDITURE	11,385	0	0	0	11,385	0
NET COST OF ACTIVITY	(120,324)	0	0	0	(120,324)	(33,674)

KYOGLÉ COUNCIL

SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - OTHER WASTE MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
WASTE CHARGES	652,187				652,187	384,807
GRANTS	32,000				32,000	57,334
TOTAL OPERATING REVENUE	684,187	0	0	0	684,187	442,141
OPERATING COSTS:						
COLLECTION & WASTE DEPOTS	1,027,367				1,027,367	359,309
DEPRECIATION	140,750				140,750	0
RECOVERIES FROM DWM	(471,091)				(471,091)	(117,773)
NEWF CONTRIBUTION	10,560				10,560	9,537
TOTAL OPERATING COSTS	707,586	0	0	0	707,586	251,073
OPERATING RESULT	(23,399)	0	0	0	(23,399)	191,068
NON-CURRENT INCOME:						
DEPRECIATION	140,750				140,750	0
GRANTS	32,468				32,468	0
TOTAL NON-CURRENT INCOME	173,218	0	0	0	173,218	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	649,240				649,240	136,915
LOAN REPAYMENTS	26,533				26,533	13,071
TOTAL CAPITAL EXPENDITURE	675,773	0	0	0	675,773	149,986
NET COST OF ACTIVITY	(525,954)	0	0	0	(525,954)	41,082

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ECONOMIC DEVELOPMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOURISM INCOME	7,178				7,178	1,528
TOTAL OPERATING REVENUE	7,178	0	0	0	7,178	1,528
OPERATING COSTS:						
ECONOMIC DEVELOPMENT	78,949				78,949	8,123
EMPLOYMENT COSTS	84,635				84,635	26,855
TOURISM EXPENDITURE	117,778				117,778	21,994
TOTAL OPERATING COSTS	281,362	0	0	0	281,362	56,972
OPERATING RESULT	(274,184)	0	0	0	(274,184)	(55,444)
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	(274,184)	0	0	0	(274,184)	(55,444)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - COMMUNITY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,230				1,230	0
TOTAL OPERATING REVENUE	1,230	0	0	0	1,230	0
OPERATING COSTS:						
EMPLOYMENT COSTS	136,254				136,254	44,237
AGED CARE	61,292				61,292	0
COMMUNITY DONATIONS	111,837				111,837	13,456
OTHER	24,716				24,716	1,925
TOTAL OPERATING COSTS	334,099	0	0	0	334,099	59,618
OPERATING RESULT	(332,869)	0	0	0	(332,869)	(59,618)
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	(332,869)	0	0	0	(332,869)	(59,618)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - ART GALLERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	4,968				4,968	1,179
TOTAL OPERATING REVENUE	4,968	0	0	0	4,968	1,179
OPERATING COSTS: EMPLOYMENT COSTS	46,298				46,298	16,223
OTHER COSTS	41,110				41,110	14,355
TOTAL OPERATING COSTS	87,408	0	0	0	87,408	30,578
OPERATING RESULT	(82,440)	0	0	0	(82,440)	(29,399)
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	(82,440)	0	0	0	(82,440)	(29,399)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - PRE SCHOOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS: PRE SCHOOLS	65,188				65,188	14,775
TOTAL OPERATING COSTS	65,188	0	0	0	65,188	14,775
OPERATING RESULT	(65,188)	0	0	0	(65,188)	(14,775)
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	(65,188)	0	0	0	(65,188)	(14,775)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL SERVICES - PUBLIC LIBRARIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: INCOME	40,695				40,695	1,238
TOTAL OPERATING REVENUE	40,695	0	0	0	40,695	1,238
OPERATING COSTS: CONTRIBUTION TO REGIONAL LIBRARY	306,170				306,170	306,170
KYOGLE LIBRARY EXPENSES	67,190				67,190	16,930
DEPRECIATION	656				656	0
TOTAL OPERATING COSTS	374,016	0	0	0	374,016	323,100
OPERATING RESULT	(333,321)	0	0	0	(333,321)	(321,862)
NON-CURRENT INCOME: DEPRECIATION	656				656	0
TOTAL NON-CURRENT INCOME	656	0	0	0	656	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(332,665)	0	0	0	(332,665)	(321,862)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - REGIONAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,048,169				1,048,169	502,500
FLOOD DAMAGE	682,284				682,284	144,727
TOTAL OPERATING REVENUE	1,730,453	0	0	0	1,730,453	647,227
OPERATING COSTS:						
MAIN ROAD 141	215,176				215,176	38,521
MAIN ROAD 150	62,388				62,388	36,424
MAIN ROAD 361	332,388				332,388	126,813
MAIN ROAD 544	86,000				86,000	21,683
MAIN ROAD 622	48,390				48,390	8,565
FLOOD DAMAGE	682,284				682,284	466,810
DEPRECIATION	1,011,934				1,011,934	0
TOTAL OPERATING COSTS	2,438,560	0	0	0	2,438,560	698,816
OPERATING RESULT	(708,107)	0	0	0	(708,107)	(51,589)
NON-CURRENT INCOME:						
DEPRECIATION	1,011,934				1,011,934	0
CAPITAL GRANTS	343,998		(159,135)	(159,135)	184,863	0 (1)
SECTION 94 LEVIES	26,996				26,996	0
TRANSFER FROM RESERVE	700,000				700,000	175,000
TOTAL NON-CURRENT INCOME	2,082,928	0	(159,135)	(159,135)	1,923,793	175,000
CAPITAL EXPENDITURE:						
MAIN ROAD 141	513,745				513,745	133,203
MAIN ROAD 150	101,000				101,000	0
MAIN ROAD 361	732,300				732,300	247,441
MAIN ROAD 544	235,935		(35,000)	(35,000)	200,935	199,905 (1)
MAIN ROAD 622	61,030				61,030	54,901
BRIDGES	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURE	1,644,010	0	(35,000)	(35,000)	1,609,010	635,450
NET COST OF ACTIVITY	(269,189)	0	(124,135)	(124,135)	(393,324)	(512,039)

(1) Black spot funding not approved

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - URBAN LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
GRANTS	55,854				55,854	0
STREET LIGHTING SUBSIDY	32,000				32,000	0
TOTAL OPERATING REVENUE	87,854	0	0	0	87,854	0
OPERATING COSTS:						
STREET LIGHTING	112,871				112,871	35,635
KYOGLE	284,923				284,923	87,275
BONALBO	39,890				39,890	2,444
WOODENBONG	34,191				34,191	9,827
MALLANGANEE	12,785				12,785	720
WIANGAREE	6,019				6,019	2,557
TABULAM	13,677				13,677	1,831
OLD BONALBO	5,698				5,698	0
OLD GREVILLIA	1,141				1,141	0
DEPRECIATION	320,557				320,557	0
TOTAL OPERATING COSTS	831,752	0	0	0	831,752	140,289
OPERATING RESULT	(743,898)	0	0	0	(743,898)	(140,289)
NON-CURRENT INCOME:						
DEPRECIATION	320,557				320,557	0
INFRASTRUCTURE GRANTS	0				0	0
SECTION 94 LEVIES	9,880				9,880	511
TOTAL NON-CURRENT INCOME	330,437	0	0	0	330,437	511
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,764,475				1,764,475	493,784
TOTAL CAPITAL EXPENDITURE	1,764,475	0	0	0	1,764,475	493,784
NET COST OF ACTIVITY	(2,177,936)	0	0	0	(2,177,936)	(633,562)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - RURAL LOCAL ROADS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GRANTS AND CONTRIBUTIONS	805,919		39,992	39,992	845,911	135,190	(1)
FLOOD DAMAGE	3,749,342				3,749,342	428,564	
TOTAL OPERATING REVENUE	4,555,261	0	39,992	39,992	4,595,253	563,754	
OPERATING COSTS:							
SEALED ROADS MAINTENANCE	546,966				546,966	207,145	
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	644,156	
FLOOD DAMAGE	3,753,367				3,753,367	1,189,513	
OTHER	34,000				34,000	24,541	
DEPRECIATION	2,468,073				2,468,073	0	
TOTAL OPERATING COSTS	8,302,406	0	0	0	8,302,406	2,065,355	
OPERATING RESULT	(3,747,145)	0	39,992	39,992	(3,707,153)	(1,501,601)	
NON-CURRENT INCOME:							
GRANTS	1,095,369		(293,895)	(293,895)	801,474	1,186	(2)
SECTION 94 LEVIES	56,028				56,028	2,870	
RESERVE TRANSFER	1,200,000				1,200,000	300,000	
DEPRECIATION	2,468,073				2,468,073	0	
TOTAL NON-CURRENT INCOME	4,819,470	0	(293,895)	(293,895)	4,525,575	304,056	
CAPITAL EXPENDITURE:							
CONSTRUCTION	6,115,586		(389,189)	(389,189)	5,726,397	788,426	(2)
TOTAL CAPITAL EXPENDITURE	6,115,586	0	(389,189)	(389,189)	5,726,397	788,426	
NET COST OF ACTIVITY	(5,043,261)	0	135,286	135,286	(4,907,975)	(1,985,971)	

(1) Grant allocation determined

(2) Grant funding not approved

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - BRIDGES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE:							
GOVERNMENT GRANTS	752,320		14,792	14,792	767,112	107,915	(1)
FLOOD DAMAGE	2,814,580				2,814,580	412,930	
TOTAL OPERATING REVENUE	3,566,900	0	14,792	14,792	3,581,692	520,845	
OPERATING COSTS:							
MAINTENANCE	550,382				550,382	98,020	
DEPRECIATION	765,287				765,287	0	
TOTAL OPERATING COSTS	1,315,669	0	0	0	1,315,669	98,020	
OPERATING RESULT	2,251,231	0	14,792	14,792	2,266,023	422,825	
NON-CURRENT INCOME:							
FEDERAL TIMBER BRIDGE PROG.	2,347,345		260,500	260,500	2,607,845	0	(2)
CONTRIBUTIONS	8,026				8,026	0	
DEPRECIATION	765,287				765,287	0	
RESERVE TRANSFER	1,200,000				1,200,000	300,000	
TOTAL NON-CURRENT INCOME	4,320,658	0	260,500	260,500	4,581,158	300,000	
CAPITAL EXPENDITURE:							
CONSTRUCTION	12,811,219		311,500	311,500	13,122,719	3,696,160	(2)
TOTAL CAPITAL EXPENDITURE	12,811,219	0	311,500	311,500	13,122,719	3,696,160	
NET COST OF ACTIVITY	(6,239,330)	0	(36,208)	(36,208)	(6,275,538)	(2,973,335)	

(1) Grant allocation determined

(2) Additional grant funds allocated

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - EMERGENCY SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
RFS CONTRIBUTION	260,148				260,148	11,343
TOWN BRIGADE CONTRIBUTION	21,924				21,924	5,047
SES CONTRIBUTION	25,000				25,000	6,616
EMERGENCY MANAGEMENT ADMIN DEPRECIATION	22,000 143,367				22,000 143,367	7,575 0
TOTAL OPERATING COSTS	472,439	0	0	0	472,439	30,581
OPERATING RESULT	(472,439)	0	0	0	(472,439)	(30,581)
NON-CURRENT INCOME:						
DEPRECIATION	143,367				143,367	0
RFS GRANTS	445,185				445,185	0
SES GRANTS	24,861				24,861	0
TOTAL NON-CURRENT INCOME	613,413	0	0	0	613,413	0
CAPITAL EXPENDITURE:						
BUSHFIRE SHEDS	445,185				445,185	145,049
SES BUILDINGS	31,898				31,898	41,143
TOTAL CAPITAL EXPENDITURE	477,083	0	0	0	477,083	186,192
NET COST OF ACTIVITY	(336,109)	0	0	0	(336,109)	(216,773)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - SWIMMING POOLS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
KYOGLE	112,920				112,920	32,449
BONALBO	11,369				11,369	2,319
WOODENBONG	15,756				15,756	3,407
TOTAL OPERATING REVENUE	140,045	0	0	0	140,045	38,175
OPERATING COSTS:						
KYOGLE	374,028				374,028	81,882
BONALBO	98,292				98,292	21,653
WOODENBONG	105,737				105,737	26,669
DEPRECIATION	164,837				164,837	0
TOTAL OPERATING COSTS	742,894	0	0	0	742,894	130,204
OPERATING RESULT	(602,849)	0	0	0	(602,849)	(92,029)
NON-CURRENT INCOME:						
DEPRECIATION	164,837				164,837	0
TOTAL NON-CURRENT INCOME	164,837	0	0	0	164,837	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	41,421				41,421	35,847
TOTAL CAPITAL EXPENDITURE	41,421	0	0	0	41,421	35,847
NET COST OF ACTIVITY	(479,433)	0	0	0	(479,433)	(127,876)

KYOGLÉ COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - PARKS & GARDENS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
KYOGLÉ	193,646				193,646	68,483
VILLAGES	68,000				68,000	29,986
PARKS ON CROWN RESERVES	122,500				122,500	41,226
TOWN ENTRANCES, SIGNS AND EQUIPMENT	35,500				35,500	8,280
PUBLIC TOILETS	46,689				46,689	8,522
VILLAGE MAINTENANCE AGREEMENTS	33,495				33,495	22,700
DEPRECIATION	179,616				179,616	0
TOTAL OPERATING COSTS	679,446	0	0	0	679,446	179,197
OPERATING RESULT	(679,446)	0	0	0	(679,446)	(179,197)
NON-CURRENT INCOME:						
DEPRECIATION	179,616				179,616	0
GRANTS / SUBSIDIES	100,000				100,000	0
SECTION 94 CONTRIBUTIONS	14,941				14,941	0
TOTAL NON-CURRENT INCOME	294,557	0	0	0	294,557	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	231,421				231,421	10,742
TOTAL CAPITAL EXPENDITURE	231,421	0	0	0	231,421	10,742
NET COST OF ACTIVITY	(616,310)	0	0	0	(616,310)	(189,939)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - COMMUNITY BUILDINGS

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
HALL & SHOP RENTS	163,331				163,331	60,508
INTERNAL RENTS	418,349		(5,869)	(5,869)	412,480	103,120 (1)
TOTAL OPERATING REVENUE	581,680	0	(5,869)	(5,869)	575,811	163,628
OPERATING COSTS:						
COUNCIL CHAMBERS	107,492				107,492	28,184
KMI	81,412				81,412	32,235
OTHER COMMUNITY BUILDINGS	172,642				172,642	52,240
BUILDINGS ON CROWN RESERVES	128,208				128,208	72,481
DEPRECIATION	267,486				267,486	0
TOTAL OPERATING COSTS	757,240	0	0	0	757,240	185,140
OPERATING RESULT	(175,560)	0	(5,869)	(5,869)	(181,429)	(21,512)
NON-CURRENT INCOME:						
DEPRECIATION	267,486				267,486	0
SECTION 94 INCOME	911				911	48
GRANTS	741,480				741,480	0
TOTAL NON-CURRENT INCOME	1,009,877	0	0	0	1,009,877	48
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,436,923				1,436,923	53,174
TOTAL CAPITAL EXPENDITURE	1,436,923	0	0	0	1,436,923	53,174
NET COST OF ACTIVITY	(602,606)	0	(5,869)	(5,869)	(608,475)	(74,638)

(1) Interfunction transfer reassessed

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - PUBLIC CEMETERIES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: CEMETERY FEES	96,905				96,905	58,749
TOTAL OPERATING REVENUE	96,905	0	0	0	96,905	58,749
OPERATING COSTS:						
KYOGLE CEMETERY	74,840				74,840	21,529
KYOGLE LAWN CEMETERY	54,083				54,083	16,988
OTHER CEMETERIES	17,827				17,827	8,075
CEMETERIES ON CROWN RES	1,104				1,104	0
DEPRECIATION	8,426				8,426	0
TOTAL OPERATING COSTS	156,280	0	0	0	156,280	46,592
OPERATING RESULT	(59,375)	0	0	0	(59,375)	12,157
NON-CURRENT INCOME: DEPRECIATION	8,426				8,426	0
TOTAL NON-CURRENT INCOME	8,426	0	0	0	8,426	0
CAPITAL EXPENDITURE: CEMETERY IMPROVEMENTS	5,204				5,204	0
TOTAL CAPITAL EXPENDITURE	5,204	0	0	0	5,204	0
NET COST OF ACTIVITY	(56,153)	0	0	0	(56,153)	12,157

**KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW**

ASSETS AND INFRASTRUCTURE SERVICES - STORMWATER MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
OPERATING REVENUE: INCOME	167,092		91,350	91,350	258,442	168,976	(1)
TOTAL OPERATING REVENUE	167,092	0	91,350	91,350	258,442	168,976	
OPERATING COSTS: MAINTENANCE	42,042		91,350	91,350	133,392	11,382	(1)
DEPRECIATION	78,113				78,113	0	
TOTAL OPERATING COSTS	120,155	0	91,350	91,350	211,505	11,382	
OPERATING RESULT	46,937	0	0	0	46,937	157,594	
NON-CURRENT INCOME: DEPRECIATION	78,113				78,113	0	
DEVELOPER CONTRIBUTIONS	3,617				3,617	0	
GRANTS / SUBSIDIES	70,995				70,995	0	
TOTAL NON-CURRENT INCOME	152,725	0	0	0	152,725	0	
CAPITAL EXPENDITURE: STORMWATER WORKS	233,785				233,785	89,218	
FLOOD MITIGATION	88,744				88,744	0	
TOTAL CAPITAL EXPENDITURE	322,529	0	0	0	322,529	89,218	
NET COST OF ACTIVITY	(122,867)	0	0	0	(122,867)	68,376	

(1) Flood restoration grant approved

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

ASSETS AND INFRASTRUCTURE SERVICES - ADMINISTRATION

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PRIVATE WORKS	54,274				54,274	3,139
SUNDRY INCOME	5,238				5,238	27,648
TOTAL OPERATING REVENUE	59,512	0	0	0	59,512	30,787
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,375				25,375	917
EMPLOYMENT	1,166,370				1,166,370	396,402
PRIVATE WORKS	49,209				49,209	29,849
RECOVERIES	(1,240,351)				(1,240,351)	(241,026)
TOTAL OPERATING COSTS	603	0	0	0	603	186,142
OPERATING RESULT	58,909	0	0	0	58,909	(155,355)
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	58,909	0	0	0	58,909	(155,355)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

STATE HIGHWAYS (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
WORKS ORDERS	2,060,000				2,060,000	405,491
MAINTENANCE	954,810				954,810	0
TOTAL OPERATING REVENUE	3,014,810	0	0	0	3,014,810	405,491
OPERATING COSTS:						
MAINTENANCE MR 83	544,087				544,087	150,860
MAINTENANCE SH 16	292,404				292,404	61,445
WORKS ORDERS	1,720,647				1,720,647	587,797
TOTAL OPERATING COSTS	2,557,138	0	0	0	2,557,138	800,102
OPERATING RESULT	457,672	0	0	0	457,672	(394,611)
NON-CURRENT INCOME:						
MOVEMENT IN RECEIVABLES						691,439
TOTAL NON-CURRENT INCOME	0	0	0	0	0	691,439
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	700,000				700,000	175,000
TOTAL CAPITAL EXPENDITURE	700,000	0	0	0	700,000	175,000
NET COST OF ACTIVITY	(242,328)	0	0	0	(242,328)	121,828

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

QUARRIES (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
QUARRY SALES	373,671				373,671	241,824
TOTAL OPERATING REVENUE	373,671	0	0	0	373,671	241,824
OPERATING COSTS:						
QUARRY WORKING EXPENSES	312,511				312,511	201,520
DEPRECIATION	105,419				105,419	0
TOTAL OPERATING COSTS	417,930	0	0	0	417,930	201,520
OPERATING RESULT	(44,259)	0	0	0	(44,259)	40,304
NON-CURRENT INCOME:						
DEPRECIATION	105,419				105,419	0
TOTAL NON-CURRENT INCOME	105,419	0	0	0	105,419	0
CAPITAL EXPENDITURE:						
QUARRY REHABILITATION	30,000				30,000	3,898
RESERVE TRANSFERS	0				0	86,896
MOVEMENT IN INVENTORIES						
TOTAL CAPITAL EXPENDITURE	30,000	0	0	0	30,000	90,794
NET COST OF ACTIVITY	31,160	0	0	0	31,160	(50,490)

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

PLANT OPERATIONS (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
PLANT INCOME	5,033,294				5,033,294	1,799,351
PLANT SALES	583,000				583,000	204,038
COST OF SOLD PLANT	(437,250)				(437,250)	0
OTHER	67,566				67,566	17,207
TOTAL OPERATING REVENUE	5,246,610	0	0	0	5,246,610	2,020,596
OPERATING COSTS:						
PLANT MAINTENANCE	1,464,737				1,464,737	485,547
DEPRECIATION	1,140,029				1,140,029	0
DEPOTS	135,641				135,641	62,124
STORES	(35,351)				(35,351)	(25,895)
TOTAL OPERATING COSTS	2,705,056	0	0	0	2,705,056	521,776
OPERATING RESULT	2,541,554	0	0	0	2,541,554	1,498,820
NON-CURRENT INCOME:						
DEPRECIATION	1,140,029				1,140,029	0
COST OF SOLD PLANT	437,250				437,250	0
TOTAL NON-CURRENT INCOME	1,577,279	0	0	0	1,577,279	0
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,836,000				1,836,000	490,330
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	600,000
DEPOT IMPROVEMENTS	87,119				87,119	5,133
MOVEMENT IN RECEIVABLES						
TOTAL CAPITAL EXPENDITURE	4,323,119	0	0	0	4,323,119	1,095,463
NET COST OF ACTIVITY	(204,286)	0	0	0	(204,286)	403,357

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

WATER FUND (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE: RATES & USER CHARGES	1,520,725				1,520,725	579,245
TOTAL OPERATING REVENUE	1,520,725	0	0	0	1,520,725	579,245
OPERATING COSTS:						
MANAGEMENT	339,775		44,105	44,105	383,880	87,294 (1)
MAINS	155,137				155,137	53,771
RESERVOIRS	24,614				24,614	7,953
RAW WATER	220,275				220,275	52,494
TREATMENT	452,178				452,178	107,990
DEPRECIATION	218,505				218,505	0
TOTAL OPERATING COSTS	1,410,484	0	44,105	44,105	1,454,589	309,502
OPERATING RESULT	110,241	0	(44,105)	(44,105)	66,136	269,743
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	4,200				4,200	1,193
DEPRECIATION	218,505				218,505	0
TOTAL NON-CURRENT INCOME	222,705	0	0	0	222,705	1,193
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,632,934				1,632,934	637,365
LOAN REPAYMENTS	194,972				194,972	0
MOVEMENT IN RECEIVABLES					0	264,231
TOTAL CAPITAL EXPENDITURE	1,827,906	0	0	0	1,827,906	901,596
NET COST OF ACTIVITY	(1,494,960)	0	(44,105)	(44,105)	(1,539,065)	(630,660)

(1) Interfunction transfer reassessed

KYOGLE COUNCIL
SEPTEMBER QUARTER BUDGET REVIEW

SEWERAGE FUND (ASSETS AND INFRASTRUCTURE SERVICES)

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
RATES & USER CHARGES	1,347,542				1,347,542	632,309
TOTAL OPERATING REVENUE	1,347,542	0	0	0	1,347,542	632,309
OPERATING COSTS:						
OPERATIONS	316,678		30,411	30,411	347,089	87,214
MAINS	80,823				80,823	31,131
PUMPING STATIONS	142,145				142,145	42,984
TREATMENT	457,598				457,598	185,210
DEPRECIATION	222,364				222,364	0
TOTAL OPERATING COSTS	1,219,608	0	30,411	30,411	1,250,019	346,539
OPERATING RESULT	127,934	0	(30,411)	(30,411)	97,523	285,770
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	1,127				1,127	0
DEPRECIATION	222,364				222,364	0
TOTAL NON-CURRENT INCOME	223,491	0	0	0	223,491	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,099,626				1,099,626	305,806
LOAN REPAYMENTS	19,411				19,411	0
MOVEMENT IN RECEIVABLES						213,929
TOTAL CAPITAL EXPENDITURE	1,119,037	0	0	0	1,119,037	519,735
NET COST OF ACTIVITY	(767,612)	0	(30,411)	(30,411)	(798,023)	(233,965)

(1)

(1) Interfunction transfer reassessed

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	916,782				916,782	898,692
TOTAL OPERATING REVENUE	916,782	0	0	0	916,782	898,692
OPERATING COSTS:						
CONTRACTORS	310,458				310,458	88,013
ADMINISTRATION	112,812				112,812	28,203
CONTRIBUTION TO OWM	471,091				471,091	117,773
TOTAL OPERATING COSTS	894,361	0	0	0	894,361	233,989
OPERATING RESULT	22,421	0	0	0	22,421	664,703
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0					589,714
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	589,714
NET COST OF ACTIVITY	22,421	0	0	0	22,421	74,989

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 30/09/2017 indicates that Council's projected financial position at 30/06/2018 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

Handwritten signature of Glenn Rose in cursive script.

2/11/2017

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2018

Consolidated Income Statement

	ORIGINAL Budget 2017/18 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected year end result (000's)</i>	<i>Actual YTD (000's)</i>
Income						
Rates and Annual Charges	9,290		9,290		9,290	8,445
User Charges and Fees	5,596		5,596		5,596	1,477
Interest and Investment Revenue	384		384		384	124
Grants and Contributions - Operating	11,333	162	11,495	407	11,902	774
Grants and Contributions - Capital	3,893	1,434	5,327	(192)	5,135	5
Other Revenues	4		4		4	3
Net gain from the disposal of assets	146		146		146	204
Total Income	30,646	1,596	32,242	215	32,457	11,032
Expenses						
Employee Benefits and on-costs	8,031		8,031		8,031	2,423
Borrowing Costs	301		301		301	-
Materials & Contracts	6,693	859	7,552	172	7,724	2,352
Depreciation and Amortisation	7,276		7,276		7,276	0
Other Expenses	2,139	23	2,162		2,162	995
Net Loss from Disposal of Assets	0		0		0	0
Total Expenses	24,440	882	25,322	172	25,494	5,770
Net Operating Result from continuing operations	6,206	714	6,920	43	6,963	5,262
Net Operating Result before capital items	2,313	(720)	1,593	235	1,828	5,257

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)

2/11/2017

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Kyogle Council

Budget review for the quarter ended - 30 June 2018

Capital Budget - Consolidated

	ORIGINAL Budget 2017/18 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected year end result (000's)</i>	<i>Actual YTD (000's)</i>
<u>Capital Funding</u>						
Rates and other untied funding	12,541	7,961	20,502	79	20,581	6,428
Capital Grants & Contributions	3,893	1,434	5,327	(192)	5,135	5
Loans	5,000		5,000		5,000	0
Income from sale of assets	146	-	146	-	146	204
Other Capital Funding Sources	0		0		0	-
Total Capital Funding	21,580	9,395	30,975	(113)	30,862	6,637
<u>Capital Expenditure</u>						
Acquisitions						
Plant and Equipment	1,836		1,836		1,836	490
Land and Buildings	1,503	1,437	2,940		2,940	327
Roads, Bridges and Footpaths	16,119	6,217	22,336	(113)	22,223	4,743
Other	116	16	132		132	32
Stormwater Drainage	178	145	323		323	89
Water	368	1,265	1,633		1,633	637
Sewer	785	315	1,100		1,100	306
Total Acquisitions	20,905	9,395	30,300	(113)	30,187	6,624
Loan Repayments	675		675	-	675	13
Total Capital Expenditure	21,580	9,395	30,975	(113)	30,862	6,637

Notes :

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Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2017

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Kyogle Council

Budget review for the quarter ended - 30 June 2018

Cash & Investments

	ORIGINAL Budget 2017/18 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected</i> year end result (000's)	<i>Actual</i> YTD (000's)
<u>Externally Restricted</u>						
RMS Contributions	316		316		316	312
Developer Contributions	276		276		276	232
Other	228		228		228	237
Water Fund	1,137	(1,265)	(128)	(44)	(172)	748
Sewer Fund	390	(315)	75	(30)	45	627
Domestic Waste Management	(281)		(281)		(281)	(233)
Total Externally Restricted	2,066	(1,580)	486	(74)	412	1,923
<u>Internally Restricted</u>						
Employee Leave Entitlements	1,248		1,248		1,248	1,248
Buildings	150		150		150	150
Carry-over Works	6,800	(6,800)	0		0	0
Information Technology	100		100		100	100
Roads & Bridges	1,000		1,000		1,000	1,000
Emergency Works	500		500		500	500
Stormwater Management	200		200		200	200
Commercial Waste	1,025		1,025		1,025	1025
Transport	1,353		1,353		1,353	1,731
Quarries	624		624		624	548
Plant Replacement	1,515		1,515		1,515	2,001
Total Internally Restricted	14,515	(6,800)	7,715	0	7,715	8,503
Total Restricted	16,581	(8,380)	8,201	(74)	8,127	10,426
Unrestricted	2,946	(300)	2,646	230	2,876	6,463
Total Cash & Investments	19,527	(8,680)	10,847	156	11,003	16,889

Notes :

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Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2017

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Kyogle Council

Budget review for the quarter ended - 30 June 2018

Financial Indicators

Actual Result 2016/17	Ratio	Result YTD 2017/18	Forecast result ORIGINAL Budget 2017/18	Forecast result REVISED Budget 2017/18	Forecast result PROJECTED Budget 2017/18
	Unrestricted current ratio				
6.32	$\frac{\text{Current assets less all external restrictions}}{\text{Current liabilities less specific purpose liabilities}}$	3.72	4.34	2.58	2.63
1.67%	Debt service ratio $\frac{\text{Debt service cost}}{\text{Revenue from continuing operations excluding capital items and specific purpose grants/contributions}}$	0.12%	3.65%	3.63%	3.57%
27.04%	Rates & annual charges coverage ratio $\frac{\text{Rates & annual charges revenues}}{\text{Income from continuing operations}}$	76.55%	30.31%	28.81%	28.62%
7.21%	Rates & annual charges outstanding percentage $\frac{\text{Rates & annual charges outstanding}}{\text{Rates & annual charges collectible}}$	55.24%	6.99%	6.99%	6.99%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

2/11/2017

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