

# **KYOGLE COUNCIL**



**QUARTERLY BUDGET REVIEW  
FOR THE PERIOD JANUARY 1, 2018  
TO MARCH 31, 2018**

**Presented to Council May 14, 2018.**

**BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2018**

	<b>Management Plan</b>	<b>Actual Plus Revotes</b>	<b>September Quarter Review</b>	<b>December Quarter Review</b>	<b>March Quarter Review</b>
<b><u>General</u></b>					
Opening Balance - Restricted	9,396,873	16,372,798	16,372,798	16,372,798	16,372,798
Opening Balance - Unrestricted	0	0	0	0	0
	<u>9,396,873</u>	<u>16,372,798</u>	<u>16,372,798</u>	<u>16,372,798</u>	<u>16,372,798</u>
Movement - Restricted	(1,583,825)	(8,684,401)	(8,454,038)	(7,755,404)	(7,859,404)
Movement - Unrestricted	0	0	0	0	0
	<u>(1,583,825)</u>	<u>(8,684,401)</u>	<u>(8,454,038)</u>	<u>(7,755,404)</u>	<u>(7,859,404)</u>
Closing Balance - Restricted	7,813,048	7,688,397	7,918,760	8,617,394	8,513,394
Closing Balance - Unrestricted	0	0	0	0	0
	<u>7,813,048</u>	<u>7,688,397</u>	<u>7,918,760</u>	<u>8,617,394</u>	<u>8,513,394</u>
<b><u>State Highways</u></b>					
Opening Balance - Restricted	736,539	1,595,641	1,595,641	1,595,641	1,595,641
Movement - Restricted	(242,328)	(242,328)	(242,328)	(242,328)	(242,328)
Closing Balance - Restricted	<u>494,211</u>	<u>1,353,313</u>	<u>1,353,313</u>	<u>1,353,313</u>	<u>1,353,313</u>
<b><u>Quarries</u></b>					
Opening Balance - Restricted	389,422	592,435	592,435	592,435	592,435
Movement - Restricted	31,160	31,160	31,160	161,160	251,160
Closing Balance - Restricted	<u>420,582</u>	<u>623,595</u>	<u>623,595</u>	<u>753,595</u>	<u>843,595</u>
<b><u>Plant</u></b>					
Opening Balance - Restricted	1,634,264	1,719,031	1,719,031	1,719,031	1,719,031
Movement - Restricted	(204,286)	(204,286)	(204,286)	(204,286)	(204,286)
Closing Balance - Restricted	<u>1,429,978</u>	<u>1,514,745</u>	<u>1,514,745</u>	<u>1,514,745</u>	<u>1,514,745</u>
<b><u>Total General Fund</u></b>					
Opening Balance - Restricted	12,157,098	20,279,905	20,279,905	20,279,905	20,279,905
Opening Balance - Unrestricted	0	0	0	0	0
	<u>12,157,098</u>	<u>20,279,905</u>	<u>20,279,905</u>	<u>20,279,905</u>	<u>20,279,905</u>
Movement - Restricted	(1,999,279)	(9,099,855)	(8,869,492)	(8,040,858)	(8,054,858)
Movement - Unrestricted	0	0	0	0	0
	<u>(1,999,279)</u>	<u>(9,099,855)</u>	<u>(8,869,492)</u>	<u>(8,040,858)</u>	<u>(8,054,858)</u>
Closing Balance - Restricted	10,157,819	11,180,050	11,410,413	12,239,047	12,225,047
Closing Balance - Unrestricted	0	0	0	0	0
	<u>10,157,819</u>	<u>11,180,050</u>	<u>11,410,413</u>	<u>12,239,047</u>	<u>12,225,047</u>
<b><u>Water Fund</u></b>					
Opening Balance	683,460	1,367,361	1,367,361	1,367,361	1,367,361
Movement	(230,476)	(1,494,960)	(1,539,065)	(1,359,065)	(1,359,065)
Closing Balance	<u>452,984</u>	<u>(127,599)</u>	<u>(171,704)</u>	<u>8,296</u>	<u>8,296</u>
<b><u>Sewer Fund</u></b>					
Opening Balance	591,940	843,066	843,066	843,066	843,066
Movement	(452,986)	(767,612)	(798,023)	(583,023)	(583,023)
Closing Balance	<u>138,954</u>	<u>75,454</u>	<u>45,043</u>	<u>260,043</u>	<u>260,043</u>
<b><u>Domestic Waste Fund</u></b>					
Opening Balance	(262,424)	(303,085)	(303,085)	(303,085)	(303,085)
Movement	22,421	22,421	22,421	120,019	134,019
Closing Balance	<u>(240,003)</u>	<u>(280,664)</u>	<u>(280,664)</u>	<u>(183,066)</u>	<u>(169,066)</u>

# STATEMENT OF SIGNIFICANT VARIANCES

## MARCH QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Governance - Advertising, Noroc, LGSA		(30,000)
Administration - Office Expenses		(40,000)
Personnel - Grants & Subsidies	4,021	
Personnel - Operating Costs		(85,000)
Finance - Interest & Sundry Income	40,000	
Town Planning - Other Expenses		(30,000)
Other Waste Management - Waste Charges	47,000	
Other Waste Management - Grants	25,334	
Other Waste Management - Collection & Waste Depots		104,334
Economic Development - Operating Costs		(30,000)
Economic Development - Employment Costs		(25,000)
Economic Development - Tourism		(20,000)
Regional Roads - Operating Costs		15,000
Regional Roads - Construction MR 141		(140,371)
Regional Roads - Construction MR 544		140,371
Urban Roads - Operating Costs		15,000
Urban Roads - Capital Income	77,000	
Urban Roads - Capital Expenditure		121,000
Rural Local Roads - Operating Costs		30,000
Rural Local Roads - Capital Expenditure		(371,266)
Bridges - Capital Expenditure		450,393
Emergency Services - Capital Income	10,323	
Emergency Services - Capital Expenditure		18,895
Parks & Gardens - Villages		30,000
Parks & Gardens - Public Toilets		(17,520)
Parks & Gardens - Village Maintenance Agreements		(5,000)
Parks & Gardens - Section 94 Income	(8,000)	
Public Cemeteries - Income	36,000	
Public Cemeteries - Capital Expenditure		6,000
Stormwater Management - Capital Grants	15,368	
Stormwater Management - Stormwater Works		(5,000)
Stormwater Management - Flood Mitigation		19,210
Engineering Administration - Recoveries		200,000
Quarries - Revenue	190,000	
Quarries - Operating Costs		100,000
Domestic Waste Management - Operating Revenue	14,000	
<b>Totals</b>	451,046	451,046
	<b>Net Adjustment</b>	-

**KYOGLE COUNCIL**  
**MARCH QUARTER BUDGET REVIEW**

**GENERAL FUND SUMMARY**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
GOVERNANCE	(508,407)	0	30,000	30,000	(478,407)	(357,755)
ADMINISTRATION	(1,174,670)	75,000	40,000	115,000	(1,059,670)	(802,241)
PERSONNEL	(451,599)	0	89,021	89,021	(362,578)	(276,441)
FINANCE	11,642,729	675,622	40,000	715,622	12,358,351	7,141,991
CROWN RESERVES	(9,185)	0	0	0	(9,185)	(5,536)
TOWN PLANNING	(307,273)	0	30,000	30,000	(277,273)	(143,141)
ENVIRONMENTAL HEALTH	(225,932)	0	0	0	(225,932)	(161,543)
BUILDING CONTROL	(32,155)	0	0	0	(32,155)	(11,510)
REGULATORY CONTROL	(120,324)	0	0	0	(120,324)	(81,978)
OTHER WASTE MANAGEMENT	(525,954)	(97,598)	(32,000)	(129,598)	(655,552)	(342,281)
ECONOMIC DEVELOPMENT	(274,184)	(62,000)	75,000	13,000	(261,184)	(185,815)
COMMUNITY SERVICES	(332,869)	(79)	0	(79)	(332,948)	(175,129)
ART GALLERIES	(82,440)	0	0	0	(82,440)	(69,431)
PRE SCHOOLS	(65,188)	0	0	0	(65,188)	(50,414)
PUBLIC LIBRARIES	(332,665)	5,702	0	5,702	(326,963)	(312,855)
REGIONAL ROADS	(269,189)	(167,304)	(15,000)	(182,304)	(451,493)	(650,088)
URBAN LOCAL ROADS	(2,177,936)	(5,000)	(59,000)	(64,000)	(2,241,936)	(1,515,752)
RURAL LOCAL ROADS	(5,043,261)	602,786	341,266	944,052	(4,099,209)	(3,028,803)
BRIDGES	(6,239,330)	(131,208)	(450,393)	(581,601)	(6,820,931)	(6,625,836)
EMERGENCY SERVICES	(336,109)	0	(8,572)	(8,572)	(344,681)	(334,014)
SWIMMING POOLS	(479,433)	0	0	0	(479,433)	(412,396)
PARKS & GARDENS	(616,310)	51,964	(15,480)	36,484	(579,826)	(367,962)
COMMUNITY BUILDINGS	(602,606)	71,112	0	71,112	(531,494)	50,132
PUBLIC CEMETERIES	(56,153)	0	30,000	30,000	(26,153)	(10,477)
STORMWATER MANAGEMENT	(122,867)	(90,000)	1,158	(88,842)	(211,709)	25,296
ENGINEERING ADMINISTRATION	58,909	0	(200,000)	(200,000)	(141,091)	(187,275)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(91,402)
	(8,684,401)	928,997	<b>(104,000)</b>	824,997	(7,859,404)	(8,982,656)

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT	273,301				273,301	230,844
COUNCILLOR SERVICES	168,100				168,100	122,179
COUNCILLOR PROF DEVELOPMT	27,000				27,000	6,067
ELECTION	0				0	0
LEGALS	15,453				15,453	8,351
ADVERTISING, NOROC, LGSA	92,853		(30,000)	(30,000)	62,853	41,539
RECOVERIES	(68,300)				(68,300)	(51,225)
<b>TOTAL OPERATING COSTS</b>	508,407	0	(30,000)	(30,000)	478,407	357,755
<b>OPERATING RESULT</b>	(508,407)	0	30,000	30,000	(478,407)	(357,755)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(508,407)	0	30,000	30,000	(478,407)	(357,755)

(1)

(1) Noroc / JO fees lower than anticipated

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
GRANTS		150,000		150,000	150,000	75,000
<b>TOTAL OPERATING REVENUE</b>	0	150,000	0	150,000	150,000	75,000
<b>OPERATING COSTS:</b>						
EMPLOYMENT	612,710				612,710	479,446
OFFICE EXPENSES	593,575		(40,000)	(40,000)	553,575	398,205 (1)
OTHER	17,020				17,020	6,144
DEPRECIATION	38,762				38,762	0
RECOVERIES	(150,795)				(150,795)	(113,096)
<b>TOTAL OPERATING COSTS</b>	1,111,272	0	(40,000)	(40,000)	1,071,272	770,699
<b>OPERATING RESULT</b>	(1,111,272)	150,000	40,000	190,000	(921,272)	(695,699)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	38,762				38,762	0
<b>TOTAL NON-CURRENT INCOME</b>	38,762	0	0	0	38,762	0
<b>CAPITAL EXPENDITURE:</b>						
OFFICE EQUIPMENT & FURNITURE	102,160	75,000		75,000	177,160	106,542
<b>TOTAL CAPITAL EXPENDITURE</b>	102,160	75,000	0	75,000	177,160	106,542
<b>NET COST OF ACTIVITY</b>	(1,174,670)	75,000	40,000	115,000	(1,059,670)	(802,241)

(1) Reduced operating costs

**KYOGLE COUNCIL**  
**MARCH 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	
<b>OPERATING REVENUE:</b>							
GRANTS & SUBSIDIES	59,229		4,021	4,021	63,250	62,536	( 1 )
<b>TOTAL OPERATING REVENUE</b>	59,229	0	4,021	4,021	63,250	62,536	
<b>OPERATING COSTS:</b>							
EMPLOYMENT	225,650		(50,000)	(50,000)	175,650	86,734	( 2 )
INSURANCE & RISK MANAGEMENT	231,958		(50,000)	(50,000)	181,958	163,182	( 3 )
OTHER	109,633		(15,000)	(15,000)	94,633	87,707	( 4 )
TOOLS, CLOTHING & SIGNAGE RECOVERIES	72,097 (128,510)		30,000	30,000	102,097 (128,510)	97,737 (96,383)	( 5 )
<b>TOTAL OPERATING COSTS</b>	510,828	0	(85,000)	(85,000)	425,828	338,977	
<b>OPERATING RESULT</b>	(451,599)	0	89,021	89,021	(362,578)	(276,441)	
<b>NON-CURRENT INCOME:</b>							
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0	
<b>CAPITAL EXPENDITURE:</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0	
<b>NET COST OF ACTIVITY</b>	(451,599)	0	89,021	89,021	(362,578)	(276,441)	

(1) Insurance scheme returns higher than anticipated

(2) Employment recoveries higher than anticipated

(3) Insurance premiums lower than anticipated

(4) Non reimbursed workers compensation expenditure lower than estimated

(5) Cost of safety equipment, clothing and tools higher than anticipated

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
GENERAL RATES INCOME	6,373,160				6,373,160	6,316,103
INTEREST & SUNDRY INCOME	261,048		<b>40,000</b>	40,000	301,048	284,322
REVENUE SHARING GRANT	1,167,650	111,289		111,289	1,278,939	959,204
<b>TOTAL OPERATING REVENUE</b>	<b>7,801,858</b>	<b>111,289</b>	<b>40,000</b>	<b>151,289</b>	<b>7,953,147</b>	<b>7,559,629</b>
<b>OPERATING COSTS:</b>						
FINANCE	467,746				467,746	354,765
VALUATION AND AUDITOR FEES	112,000	21,000		21,000	133,000	79,192
OTHER	32,565				32,565	12,567
INTEREST	151,665	(151,665)		(151,665)	0	0
RECOVERIES	(38,515)				(38,515)	(28,886)
<b>TOTAL OPERATING COSTS</b>	<b>725,461</b>	<b>(130,665)</b>	<b>0</b>	<b>(130,665)</b>	<b>594,796</b>	<b>417,638</b>
<b>OPERATING RESULT</b>	<b>7,076,397</b>	<b>241,954</b>	<b>40,000</b>	<b>281,954</b>	<b>7,358,351</b>	<b>7,141,991</b>
<b>NON-CURRENT INCOME:</b>						
LOAN INCOME	5,000,000				5,000,000	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>
<b>CAPITAL EXPENDITURE:</b>						
LOAN REPAYMENTS	433,668	(433,668)		(433,668)	0	0
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>433,668</b>	<b>(433,668)</b>	<b>0</b>	<b>(433,668)</b>	<b>0</b>	<b>0</b>
<b>NET COST OF ACTIVITY</b>	<b>11,642,729</b>	<b>675,622</b>	<b>40,000</b>	<b>715,622</b>	<b>12,358,351</b>	<b>7,141,991</b>

(1)

(1) Level of investments higher than anticipated



**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS: CROWN RESERVES</b>	9,185				9,185	5,536
<b>TOTAL OPERATING COSTS</b>	9,185	0	0	0	9,185	5,536
<b>OPERATING RESULT</b>	(9,185)	0	0	0	(9,185)	(5,536)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(9,185)	0	0	0	(9,185)	(5,536)

**KYOGLE COUNCIL**  
MARCH QUARTER BUDGET REVIEW

**PLANNING AND ENVIRONMENTAL SERVICES - TOWN PLANNING**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
TOWN PLANNING REVENUE	140,500				140,500	125,950
<b>TOTAL OPERATING REVENUE</b>	140,500	0	0	0	140,500	125,950
<b>OPERATING COSTS:</b>						
EMPLOYMENT	380,636				380,636	244,859
OFFICE EXPENSES	31,986				31,986	22,780
OTHER	35,151		(30,000)	(30,000)	5,151	1,452 (1)
<b>TOTAL OPERATING COSTS</b>	447,773	0	(30,000)	(30,000)	417,773	269,091
<b>OPERATING RESULT</b>	(307,273)	0	30,000	30,000	(277,273)	(143,141)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(307,273)	0	30,000	30,000	(277,273)	(143,141)

(1) Reduced operating costs

**KYOGLE COUNCIL**  
**MARCH QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - ENVIRONMENTAL HEALTH**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
ON SITE WASTE MANAGEMENT	153,256				153,256	140,306
<b>TOTAL OPERATING REVENUE</b>	153,256	0	0	0	153,256	140,306
<b>OPERATING COSTS:</b>						
EMPLOYMENT	238,311				238,311	173,709
NOXIOUS PLANTS	120,000				120,000	118,400
ON SITE WASTE MANAGEMENT	104,153				104,153	78,115
SUNDRIES	11,833				11,833	2,957
RECOVERIES	(95,109)				(95,109)	(71,332)
<b>TOTAL OPERATING COSTS</b>	379,188	0	0	0	379,188	301,849
<b>OPERATING RESULT</b>	(225,932)	0	0	0	(225,932)	(161,543)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(225,932)	0	0	0	(225,932)	(161,543)

**KYOGLE COUNCIL**  
**MARCH QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - BUILDING CONTROL**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE: INCOME</b>	49,927				49,927	48,922
<b>TOTAL OPERATING REVENUE</b>	49,927	0	0	0	49,927	48,922
<b>OPERATING COSTS: BUILDING INSPECTIONS</b>	82,082				82,082	60,432
<b>TOTAL OPERATING COSTS</b>	82,082	0	0	0	82,082	60,432
<b>OPERATING RESULT</b>	(32,155)	0	0	0	(32,155)	(11,510)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(32,155)	0	0	0	(32,155)	(11,510)

**KYOGLE COUNCIL**  
**MARCH QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - REGULATORY CONTROL**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> INCOME	17,774				17,774	15,631
<b>TOTAL OPERATING REVENUE</b>	17,774	0	0	0	17,774	15,631
<b>OPERATING COSTS:</b> REGULATORY EXPENDITURE DEPRECIATION	126,713 1,848				126,713 1,848	97,609 0
<b>TOTAL OPERATING COSTS</b>	128,561	0	0	0	128,561	97,609
<b>OPERATING RESULT</b>	(110,787)	0	0	0	(110,787)	(81,978)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	1,848				1,848	0
<b>TOTAL NON-CURRENT INCOME</b>	1,848	0	0	0	1,848	0
<b>CAPITAL EXPENDITURE:</b> CONSTRUCTION	11,385				11,385	0
<b>TOTAL CAPITAL EXPENDITURE</b>	11,385	0	0	0	11,385	0
<b>NET COST OF ACTIVITY</b>	(120,324)	0	0	0	(120,324)	(81,978)

**KYOGLE COUNCIL**  
MARCH 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	
<b>OPERATING REVENUE:</b>							
WASTE CHARGES	652,187		<b>47,000</b>	47,000	699,187	633,821	( 1 )
GRANTS	32,000		<b>25,334</b>	25,334	57,334	57,334	( 2 )
<b>TOTAL OPERATING REVENUE</b>	684,187	0	<b>72,334</b>	72,334	756,521	691,155	
<b>OPERATING COSTS:</b>							
COLLECTION & WASTE DEPOTS	1,027,367		<b>104,334</b>	104,334	1,131,701	913,051	( 3 )
DEPRECIATION	140,750				140,750	0	
RECOVERIES FROM DWM	(471,091)	97,598		97,598	(373,493)	(235,546)	
NEWF CONTRIBUTION	10,560				10,560	9,537	
<b>TOTAL OPERATING COSTS</b>	707,586	97,598	<b>104,334</b>	201,932	909,518	687,042	
<b>OPERATING RESULT</b>	(23,399)	(97,598)	<b>(32,000)</b>	(129,598)	(152,997)	4,113	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	140,750				140,750	0	
GRANTS	32,468				32,468	0	
<b>TOTAL NON-CURRENT INCOME</b>	173,218	0	<b>0</b>	0	173,218	0	
<b>CAPITAL EXPENDITURE:</b>							
IMPROVEMENTS	649,240				649,240	319,861	
LOAN REPAYMENTS	26,533				26,533	26,533	
<b>TOTAL CAPITAL EXPENDITURE</b>	675,773	0	<b>0</b>	0	675,773	346,394	
<b>NET COST OF ACTIVITY</b>	(525,954)	(97,598)	<b>(32,000)</b>	(129,598)	(655,552)	(342,281)	

(1) Level of activity higher than anticipated

(2) Additional grant funds received

(3) Operating costs higher than anticipated

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
TOURISM INCOME	7,178				7,178	3,236
<b>TOTAL OPERATING REVENUE</b>	7,178	0	0	0	7,178	3,236
<b>OPERATING COSTS:</b>						
ECONOMIC DEVELOPMENT	78,949		(30,000)	(30,000)	48,949	14,821 ( 1 )
EMPLOYMENT COSTS	84,635	62,000	(25,000)	37,000	121,635	115,575 ( 2 )
TOURISM EXPENDITURE	117,778		(20,000)	(20,000)	97,778	58,655 ( 2 )
<b>TOTAL OPERATING COSTS</b>	281,362	62,000	(75,000)	(13,000)	268,362	189,051
<b>OPERATING RESULT</b>	(274,184)	(62,000)	75,000	13,000	(261,184)	(185,815)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(274,184)	(62,000)	75,000	13,000	(261,184)	(185,815)

(1) Reduced employment costs - position vacant

(1) Reduced operating costs

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	1,230	195		195	1,425	1,425
<b>TOTAL OPERATING REVENUE</b>	1,230	195	0	195	1,425	1,425
<b>OPERATING COSTS:</b>						
EMPLOYMENT COSTS	136,254				136,254	108,122
AGED CARE	61,292				61,292	0
COMMUNITY DONATIONS	111,837				111,837	66,121
OTHER	24,716	274		274	24,990	2,311
<b>TOTAL OPERATING COSTS</b>	334,099	274	0	274	334,373	176,554
<b>OPERATING RESULT</b>	(332,869)	(79)	0	(79)	(332,948)	(175,129)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(332,869)	(79)	0	(79)	(332,948)	(175,129)



**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE: INCOME</b>	4,968				4,968	3,478
<b>TOTAL OPERATING REVENUE</b>	4,968	0	0	0	4,968	3,478
<b>OPERATING COSTS:</b>						
EMPLOYMENT COSTS	46,298				46,298	37,700
OTHER COSTS	41,110				41,110	35,209
<b>TOTAL OPERATING COSTS</b>	87,408	0	0	0	87,408	72,909
<b>OPERATING RESULT</b>	(82,440)	0	0	0	(82,440)	(69,431)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(82,440)	0	0	0	(82,440)	(69,431)

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS: PRE SCHOOLS</b>	65,188				65,188	50,414
<b>TOTAL OPERATING COSTS</b>	65,188	0	0	0	65,188	50,414
<b>OPERATING RESULT</b>	(65,188)	0	0	0	(65,188)	(50,414)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(65,188)	0	0	0	(65,188)	(50,414)

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
INCOME	40,695	5,702		5,702	46,397	47,750
<b>TOTAL OPERATING REVENUE</b>	40,695	5,702	0	5,702	46,397	47,750
<b>OPERATING COSTS:</b>						
CONTRIBUTION TO REGIONAL LIBRARY	306,170				306,170	306,170
KYOGLE LIBRARY EXPENSES	67,190				67,190	54,435
DEPRECIATION	656				656	0
<b>TOTAL OPERATING COSTS</b>	374,016	0	0	0	374,016	360,605
<b>OPERATING RESULT</b>	(333,321)	5,702	0	5,702	(327,619)	(312,855)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	656				656	0
<b>TOTAL NON-CURRENT INCOME</b>	656	0	0	0	656	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(332,665)	5,702	0	5,702	(326,963)	(312,855)

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	1,048,169	(43,169)		(43,169)	1,005,000	755,313
FLOOD DAMAGE	682,284				682,284	250,127
<b>TOTAL OPERATING REVENUE</b>	1,730,453	(43,169)	<b>0</b>	(43,169)	1,687,284	1,005,440
<b>OPERATING COSTS:</b>						
MAIN ROAD 141	215,176				215,176	214,073
MAIN ROAD 150	62,388		<b>15,000</b>	15,000	77,388	68,710 (1)
MAIN ROAD 361	332,388				332,388	289,208
MAIN ROAD 544	86,000				86,000	38,129
MAIN ROAD 622	48,390				48,390	43,515
FLOOD DAMAGE	682,284				682,284	482,919
DEPRECIATION	1,011,934				1,011,934	0
<b>TOTAL OPERATING COSTS</b>	2,438,560	0	<b>15,000</b>	15,000	2,453,560	1,136,554
<b>OPERATING RESULT</b>	(708,107)	(43,169)	<b>(15,000)</b>	(58,169)	(766,276)	(131,114)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,011,934				1,011,934	0
CAPITAL GRANTS	343,998	(159,135)		(159,135)	184,863	172,922
SECTION 94 LEVIES	26,996				26,996	8,845
TRANSFER FROM RESERVE	700,000				700,000	525,000
<b>TOTAL NON-CURRENT INCOME</b>	2,082,928	(159,135)	<b>0</b>	(159,135)	1,923,793	706,767
<b>CAPITAL EXPENDITURE:</b>						
MAIN ROAD 141	513,745		<b>(140,371)</b>	(140,371)	373,374	373,554 (1)
MAIN ROAD 150	101,000				101,000	458
MAIN ROAD 361	732,300				732,300	594,906
MAIN ROAD 544	235,935	(35,000)	<b>140,371</b>	105,371	341,306	201,847 (1)
MAIN ROAD 622	61,030				61,030	54,976
BRIDGES	0				0	0
<b>TOTAL CAPITAL EXPENDITURE</b>	1,644,010	(35,000)	<b>0</b>	(35,000)	1,609,010	1,225,741
<b>NET COST OF ACTIVITY</b>	(269,189)	(167,304)	<b>(15,000)</b>	(182,304)	(451,493)	(650,088)

(1) Match budget to required expenditure

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
GRANTS	55,854				55,854	41,891
STREET LIGHTING SUBSIDY	32,000				32,000	0
<b>TOTAL OPERATING REVENUE</b>	87,854	0	0	0	87,854	41,891
<b>OPERATING COSTS:</b>						
STREET LIGHTING	112,871				112,871	98,311
KYOGLE	284,923		15,000	15,000	299,923	290,691 (1)
BONALBO	39,890				39,890	9,763
WOODENBONG	34,191				34,191	24,330
MALLANGANEE	12,785				12,785	4,149
WIANGAREE	6,019				6,019	10,425
TABULAM	13,677				13,677	12,087
OLD BONALBO	5,698				5,698	713
OLD GREVILLIA	1,141				1,141	0
DEPRECIATION	320,557				320,557	0
<b>TOTAL OPERATING COSTS</b>	831,752	0	15,000	15,000	846,752	450,469
<b>OPERATING RESULT</b>	(743,898)	0	(15,000)	(15,000)	(758,898)	(408,578)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	320,557				320,557	0
INFRASTRUCTURE GRANTS	0	133,000	77,000	210,000	210,000	66,000 (2)
SECTION 94 LEVIES	9,880				9,880	4,338
<b>TOTAL NON-CURRENT INCOME</b>	330,437	133,000	77,000	210,000	540,437	70,338
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	1,764,475	138,000	121,000	259,000	2,023,475	1,177,512 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	1,764,475	138,000	121,000	259,000	2,023,475	1,177,512
<b>NET COST OF ACTIVITY</b>	(2,177,936)	(5,000)	(59,000)	(64,000)	(2,241,936)	(1,515,752)

(1) Match budget to required expenditure

(2) Additional project funding - Bus shelters

**KYOGLE COUNCIL**  
MARCH 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
<b>OPERATING REVENUE:</b>						
GRANTS AND CONTRIBUTIONS	805,919	39,992		39,992	845,911	755,962
FLOOD DAMAGE	3,749,342				3,749,342	1,467,876
<b>TOTAL OPERATING REVENUE</b>	<b>4,555,261</b>	<b>39,992</b>	<b>0</b>	<b>39,992</b>	<b>4,595,253</b>	<b>2,223,838</b>
<b>OPERATING COSTS:</b>						
SEALED ROADS MAINTENANCE	546,966		<b>30,000</b>	30,000	576,966	483,309 (1)
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	1,340,529
FLOOD DAMAGE	3,753,367				3,753,367	1,545,154
OTHER	34,000				34,000	24,541
DEPRECIATION	2,468,073				2,468,073	0
<b>TOTAL OPERATING COSTS</b>	<b>8,302,406</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>8,332,406</b>	<b>3,393,533</b>
<b>OPERATING RESULT</b>	<b>(3,747,145)</b>	<b>39,992</b>	<b>(30,000)</b>	<b>9,992</b>	<b>(3,737,153)</b>	<b>(1,169,695)</b>
<b>NON-CURRENT INCOME:</b>						
GRANTS	1,095,369	338,105		338,105	1,433,474	(31,855)
SECTION 94 LEVIES	56,028				56,028	3,345
RESERVE TRANSFER	1,200,000				1,200,000	900,000
DEPRECIATION	2,468,073				2,468,073	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>4,819,470</b>	<b>338,105</b>	<b>0</b>	<b>338,105</b>	<b>5,157,575</b>	<b>871,490</b>
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	6,115,586	(224,689)	<b>(371,266)</b>	(595,955)	5,519,631	2,730,598 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>6,115,586</b>	<b>(224,689)</b>	<b>(371,266)</b>	<b>(595,955)</b>	<b>5,519,631</b>	<b>2,730,598</b>
<b>NET COST OF ACTIVITY</b>	<b>(5,043,261)</b>	<b>602,786</b>	<b>341,266</b>	<b>944,052</b>	<b>(4,099,209)</b>	<b>(3,028,803)</b>

(1) Match budget to required expenditure

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
GOVERNMENT GRANTS	752,320	14,792		14,792	767,112	661,295
FLOOD DAMAGE	2,814,580				2,814,580	595,930
<b>TOTAL OPERATING REVENUE</b>	3,566,900	14,792	0	14,792	3,581,692	1,257,225
<b>OPERATING COSTS:</b>						
MAINTENANCE	550,382				550,382	373,700
DEPRECIATION	765,287				765,287	0
<b>TOTAL OPERATING COSTS</b>	1,315,669	0	0	0	1,315,669	373,700
<b>OPERATING RESULT</b>	2,251,231	14,792	0	14,792	2,266,023	883,525
<b>NON-CURRENT INCOME:</b>						
FEDERAL TIMBER BRIDGE PROG.	2,347,345	305,500		305,500	2,652,845	(727,056)
CONTRIBUTIONS	8,026				8,026	1,135
DEPRECIATION	765,287				765,287	0
RESERVE TRANSFER	1,200,000				1,200,000	900,000
<b>TOTAL NON-CURRENT INCOME</b>	4,320,658	305,500	0	305,500	4,626,158	174,079
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	12,811,219	451,500	450,393	901,893	13,713,112	7,683,440 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	12,811,219	451,500	450,393	901,893	13,713,112	7,683,440
<b>NET COST OF ACTIVITY</b>	(6,239,330)	(131,208)	(450,393)	(581,601)	(6,820,931)	(6,625,836)

(1) Match budget to required expenditure

**KYOGLE COUNCIL**  
MARCH 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
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
RFS CONTRIBUTION	260,148				260,148	204,797
TOWN BRIGADE CONTRIBUTION	21,924				21,924	15,142
SES CONTRIBUTION	25,000				25,000	16,393
EMERGENCY MANAGEMENT ADMIN DEPRECIATION	22,000 143,367				22,000 143,367	8,190 0
<b>TOTAL OPERATING COSTS</b>	472,439	0	0	0	472,439	244,522
<b>OPERATING RESULT</b>	(472,439)	0	0	0	(472,439)	(244,522)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	143,367				143,367	0
RFS GRANTS	445,185				445,185	303,275
SES GRANTS	24,861		10,323	10,323	35,184	35,184 (1)
<b>TOTAL NON-CURRENT INCOME</b>	613,413	0	10,323	10,323	623,736	338,459
<b>CAPITAL EXPENDITURE:</b>						
BUSHFIRE SHEDS	445,185				445,185	377,160
SES BUILDINGS	31,898		18,895	18,895	50,793	50,791 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	477,083	0	18,895	18,895	495,978	427,951
<b>NET COST OF ACTIVITY</b>	(336,109)	0	(8,572)	(8,572)	(344,681)	(334,014)

(1) SES projects



**KYOGLE COUNCIL**  
MARCH 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
<b>OPERATING REVENUE:</b>						
KYOGLE	112,920				112,920	100,599
BONALBO	11,369				11,369	12,608
WOODENBONG	15,756				15,756	15,386
<b>TOTAL OPERATING REVENUE</b>	140,045	0	0	0	140,045	128,593
<b>OPERATING COSTS:</b>						
KYOGLE	374,028				374,028	317,291
BONALBO	98,292				98,292	87,515
WOODENBONG	105,737				105,737	98,952
DEPRECIATION	164,837				164,837	0
<b>TOTAL OPERATING COSTS</b>	742,894	0	0	0	742,894	503,758
<b>OPERATING RESULT</b>	(602,849)	0	0	0	(602,849)	(375,165)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	164,837				164,837	0
<b>TOTAL NON-CURRENT INCOME</b>	164,837	0	0	0	164,837	0
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	41,421				41,421	37,231
<b>TOTAL CAPITAL EXPENDITURE</b>	41,421	0	0	0	41,421	37,231
<b>NET COST OF ACTIVITY</b>	(479,433)	0	0	0	(479,433)	(412,396)

**KYOGLÉ COUNCIL**  
**MARCH 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	
<b>OPERATING REVENUE:</b>							
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0	
<b>OPERATING COSTS:</b>							
KYOGLÉ	193,646				193,646	162,252	
VILLAGES	68,000		30,000	30,000	98,000	70,306	( 1 )
PARKS ON CROWN RESERVES	122,500				122,500	102,093	
TOWN ENTRANCES, SIGNS AND EQUIPMENT	35,500				35,500	29,933	
PUBLIC TOILETS	46,689		(17,520)	(17,520)	29,169	19,422	( 2 )
VILLAGE MAINTENANCE AGREEMENTS	33,495		(5,000)	(5,000)	28,495	20,150	( 3 )
DEPRECIATION	179,616				179,616	0	
<b>TOTAL OPERATING COSTS</b>	679,446	0	7,480	7,480	686,926	404,156	
<b>OPERATING RESULT</b>	(679,446)	0	(7,480)	(7,480)	(686,926)	(404,156)	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	179,616				179,616	0	
GRANTS / SUBSIDIES	100,000	164,540		164,540	264,540	130,176	
SECTION 94 CONTRIBUTIONS	14,941		(8,000)	(8,000)	6,941	5,159	( 4 )
<b>TOTAL NON-CURRENT INCOME</b>	294,557	164,540	(8,000)	156,540	451,097	135,335	
<b>CAPITAL EXPENDITURE:</b>							
IMPROVEMENTS	231,421	112,576		112,576	343,997	99,141	
<b>TOTAL CAPITAL EXPENDITURE</b>	231,421	112,576	0	112,576	343,997	99,141	
<b>NET COST OF ACTIVITY</b>	(616,310)	51,964	(15,480)	36,484	(579,826)	(367,962)	

(1) Operating costs higher than anticipated

(2) Bells Bay toilets

(3) Tabulam village maintenance agreement reduced

(4) Section 94 activity lower than anticipated

**KYOGLE COUNCIL**  
MARCH 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
<b>OPERATING REVENUE:</b>						
HALL & SHOP RENTS	163,331	346,480		346,480	509,811	397,699
INTERNAL RENTS	418,349	(5,869)		(5,869)	412,480	309,360
<b>TOTAL OPERATING REVENUE</b>	581,680	340,611	0	340,611	922,291	707,059
<b>OPERATING COSTS:</b>						
COUNCIL CHAMBERS	107,492				107,492	72,846
KMI	81,412				81,412	66,875
OTHER COMMUNITY BUILDINGS	172,642				172,642	103,191
BUILDINGS ON CROWN RESERVES	128,208				128,208	162,536
DEPRECIATION	267,486				267,486	0
<b>TOTAL OPERATING COSTS</b>	757,240	0	0	0	757,240	405,448
<b>OPERATING RESULT</b>	(175,560)	340,611	0	340,611	165,051	301,611
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	267,486				267,486	0
SECTION 94 INCOME	911				911	230
GRANTS	741,480	422,856		422,856	1,164,336	195,348
<b>TOTAL NON-CURRENT INCOME</b>	1,009,877	422,856	0	422,856	1,432,733	195,578
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	1,436,923	692,355		692,355	2,129,278	447,057
<b>TOTAL CAPITAL EXPENDITURE</b>	1,436,923	692,355	0	692,355	2,129,278	447,057
<b>NET COST OF ACTIVITY</b>	(602,606)	71,112	0	71,112	(531,494)	50,132

**KYOGLE COUNCIL**  
MARCH 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	
<b>OPERATING REVENUE:</b>							
CEMETERY FEES	96,905		<b>36,000</b>	36,000	132,905	128,411	( 1 )
<b>TOTAL OPERATING REVENUE</b>	96,905	0	<b>36,000</b>	36,000	132,905	128,411	
<b>OPERATING COSTS:</b>							
KYOGLE CEMETERY	74,840				74,840	61,311	
KYOGLE LAWN CEMETERY	54,083				54,083	47,950	
OTHER CEMETERIES	17,827				17,827	19,087	
CEMETERIES ON CROWN RES	1,104				1,104	0	
DEPRECIATION	8,426				8,426	0	
<b>TOTAL OPERATING COSTS</b>	156,280	0	<b>0</b>	0	156,280	128,348	
<b>OPERATING RESULT</b>	(59,375)	0	<b>36,000</b>	36,000	(23,375)	63	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	8,426				8,426	0	
<b>TOTAL NON-CURRENT INCOME</b>	8,426	0	<b>0</b>	0	8,426	0	
<b>CAPITAL EXPENDITURE:</b>							
CEMETERY IMPROVEMENTS	5,204		<b>6,000</b>	6,000	11,204	10,540	( 2 )
<b>TOTAL CAPITAL EXPENDITURE</b>	5,204	0	<b>6,000</b>	6,000	11,204	10,540	
<b>NET COST OF ACTIVITY</b>	(56,153)	0	<b>30,000</b>	30,000	(26,153)	(10,477)	

(1) More burials than anticipated

(2) Tabulam Cemetery Fence

**KYOGLE COUNCIL  
MARCH 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
<b>OPERATING REVENUE:</b> INCOME	167,092	91,350		91,350	258,442	169,447
<b>TOTAL OPERATING REVENUE</b>	167,092	91,350	0	91,350	258,442	169,447
<b>OPERATING COSTS:</b> MAINTENANCE	42,042	91,350		91,350	133,392	53,966
DEPRECIATION	78,113				78,113	0
<b>TOTAL OPERATING COSTS</b>	120,155	91,350	0	91,350	211,505	53,966
<b>OPERATING RESULT</b>	46,937	0	0	0	46,937	115,481
<b>NON-CURRENT INCOME:</b> DEPRECIATION	78,113				78,113	0
DEVELOPER CONTRIBUTIONS	3,617				3,617	1,822
GRANTS / SUBSIDIES	70,995		15,368	15,368	86,363	0 (1)
<b>TOTAL NON-CURRENT INCOME</b>	152,725	0	15,368	15,368	168,093	1,822
<b>CAPITAL EXPENDITURE:</b> STORMWATER WORKS	233,785	90,000	(5,000)	85,000	318,785	92,007 (2)
FLOOD MITIGATION	88,744		19,210	19,210	107,954	0 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	322,529	90,000	14,210	104,210	426,739	92,007
<b>NET COST OF ACTIVITY</b>	(122,867)	(90,000)	1,158	(88,842)	(211,709)	25,296

(1) Tabulam flood study variation

(2) Revised capital works programme

**KYOGLE COUNCIL**  
MARCH 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
<b>OPERATING REVENUE:</b>						
PRIVATE WORKS	54,274				54,274	98,056
SUNDRY INCOME	5,238	71,513		71,513	76,751	7,243
<b>TOTAL OPERATING REVENUE</b>	59,512	71,513	<b>0</b>	71,513	131,025	105,299
<b>OPERATING COSTS:</b>						
ROAD SURVEY & DESIGN	25,375				25,375	19,158
EMPLOYMENT	1,166,370				1,166,370	918,373
PRIVATE WORKS	49,209	71,513		71,513	120,722	121,762
RECOVERIES	(1,240,351)		<b>200,000</b>	200,000	(1,040,351)	(766,719) (1)
<b>TOTAL OPERATING COSTS</b>	603	71,513	<b>200,000</b>	271,513	272,116	292,574
<b>OPERATING RESULT</b>	58,909	0	<b>(200,000)</b>	(200,000)	(141,091)	(187,275)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	<b>0</b>	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	<b>0</b>	0	0	0
<b>NET COST OF ACTIVITY</b>	58,909	0	<b>(200,000)</b>	(200,000)	(141,091)	(187,275)

(1) Project management fees lower than anticipated due to lower level of works carried out

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
WORKS ORDERS	2,060,000				2,060,000	1,236,716
MAINTENANCE	954,810				954,810	664,246
<b>TOTAL OPERATING REVENUE</b>	3,014,810	0	0	0	3,014,810	1,900,962
<b>OPERATING COSTS:</b>						
MAINTENANCE MR 83	544,087				544,087	353,258
MAINTENANCE SH 16	292,404				292,404	279,073
WORKS ORDERS	1,720,647				1,720,647	1,391,024
<b>TOTAL OPERATING COSTS</b>	2,557,138	0	0	0	2,557,138	2,023,355
<b>OPERATING RESULT</b>	457,672	0	0	0	457,672	(122,393)
<b>NON-CURRENT INCOME:</b>						
MOVEMENT IN RECEIVABLES						691,437
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	691,437
<b>CAPITAL EXPENDITURE:</b>						
RESERVE TRANSFERS	700,000				700,000	525,000
<b>TOTAL CAPITAL EXPENDITURE</b>	700,000	0	0	0	700,000	525,000
<b>NET COST OF ACTIVITY</b>	(242,328)	0	0	0	(242,328)	44,044

**KYOGLE COUNCIL**  
MARCH 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	
<b>OPERATING REVENUE:</b>							
QUARRY SALES	373,671	160,000	<b>190,000</b>	350,000	723,671	420,435	(1)
<b>TOTAL OPERATING REVENUE</b>	373,671	160,000	<b>190,000</b>	350,000	723,671	420,435	
<b>OPERATING COSTS:</b>							
QUARRY WORKING EXPENSES	312,511	30,000	<b>100,000</b>	130,000	442,511	37,299	(1)
DEPRECIATION	105,419				105,419	0	
<b>TOTAL OPERATING COSTS</b>	417,930	30,000	<b>100,000</b>	130,000	547,930	37,299	
<b>OPERATING RESULT</b>	(44,259)	130,000	<b>90,000</b>	220,000	175,741	383,136	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	105,419				105,419	0	
<b>TOTAL NON-CURRENT INCOME</b>	105,419	0	<b>0</b>	0	105,419	0	
<b>CAPITAL EXPENDITURE:</b>							
QUARRY REHABILITATION	30,000				30,000	17,894	
RESERVE TRANSFERS	0				0	0	
MOVEMENT IN INVENTORIES						446,876	
<b>TOTAL CAPITAL EXPENDITURE</b>	30,000	0	<b>0</b>	0	30,000	464,770	
<b>NET COST OF ACTIVITY</b>	31,160	130,000	<b>90,000</b>	220,000	251,160	(81,634)	

(1) Level of operations higher than anticipated



**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
PLANT INCOME	5,033,294				5,033,294	3,993,125
PLANT SALES	583,000				583,000	468,471
COST OF SOLD PLANT	(437,250)				(437,250)	(472,185)
OTHER	67,566				67,566	43,537
<b>TOTAL OPERATING REVENUE</b>	5,246,610	0	0	0	5,246,610	4,032,948
<b>OPERATING COSTS:</b>						
PLANT MAINTENANCE	1,464,737				1,464,737	1,299,778
DEPRECIATION	1,140,029				1,140,029	0
DEPOTS	135,641				135,641	113,710
STORES	(35,351)				(35,351)	(52,889)
<b>TOTAL OPERATING COSTS</b>	2,705,056	0	0	0	2,705,056	1,360,599
<b>OPERATING RESULT</b>	2,541,554	0	0	0	2,541,554	2,672,349
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,140,029				1,140,029	0
COST OF SOLD PLANT	437,250				437,250	472,185
<b>TOTAL NON-CURRENT INCOME</b>	1,577,279	0	0	0	1,577,279	472,185
<b>CAPITAL EXPENDITURE:</b>						
PLANT PURCHASES	1,836,000				1,836,000	1,376,605
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	1,800,000
DEPOT IMPROVEMENTS	87,119				87,119	87,739
MOVEMENT IN RECEIVABLES						
<b>TOTAL CAPITAL EXPENDITURE</b>	4,323,119	0	0	0	4,323,119	3,264,344
<b>NET COST OF ACTIVITY</b>	(204,286)	0	0	0	(204,286)	(119,810)

**KYOGLE COUNCIL**  
MARCH 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
<b>OPERATING REVENUE:</b> RATES & USER CHARGES	1,520,725	30,000		30,000	1,550,725	1,361,972
<b>TOTAL OPERATING REVENUE</b>	1,520,725	30,000	0	30,000	1,550,725	1,361,972
<b>OPERATING COSTS:</b>						
MANAGEMENT	339,775	44,105		44,105	383,880	270,035
MAINS	155,137				155,137	134,895
RESERVOIRS	24,614				24,614	15,747
RAW WATER	220,275				220,275	132,755
TREATMENT	452,178				452,178	303,367
DEPRECIATION	218,505				218,505	0
<b>TOTAL OPERATING COSTS</b>	1,410,484	44,105	0	44,105	1,454,589	856,799
<b>OPERATING RESULT</b>	110,241	(14,105)	0	(14,105)	96,136	505,173
<b>NON-CURRENT INCOME:</b>						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	4,200				4,200	3,471
DEPRECIATION	218,505				218,505	0
<b>TOTAL NON-CURRENT INCOME</b>	222,705	0	0	0	222,705	3,471
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	1,632,934	(150,000)		(150,000)	1,482,934	1,378,861
LOAN REPAYMENTS	194,972				194,972	96,226
MOVEMENT IN RECEIVABLES					0	285,600
<b>TOTAL CAPITAL EXPENDITURE</b>	1,827,906	(150,000)	0	(150,000)	1,677,906	1,760,687
<b>NET COST OF ACTIVITY</b>	(1,494,960)	135,895	0	135,895	(1,359,065)	(1,252,043)

**KYOGLE COUNCIL**  
**MARCH 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
<b>OPERATING REVENUE:</b>						
RATES & USER CHARGES	1,347,542				1,347,542	1,339,061
<b>TOTAL OPERATING REVENUE</b>	1,347,542	0	0	0	1,347,542	1,339,061
<b>OPERATING COSTS:</b>						
OPERATIONS	316,678	30,411		30,411	347,089	244,821
MAINS	80,823				80,823	81,211
PUMPING STATIONS	142,145				142,145	95,831
TREATMENT	457,598				457,598	389,896
DEPRECIATION	222,364				222,364	0
<b>TOTAL OPERATING COSTS</b>	1,219,608	30,411	0	30,411	1,250,019	811,759
<b>OPERATING RESULT</b>	127,934	(30,411)	0	(30,411)	97,523	527,302
<b>NON-CURRENT INCOME:</b>						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	1,127				1,127	2,278
DEPRECIATION	222,364				222,364	0
<b>TOTAL NON-CURRENT INCOME</b>	223,491	0	0	0	223,491	2,278
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	1,099,626	(215,000)		(215,000)	884,626	663,384
LOAN REPAYMENTS	19,411				19,411	9,530
MOVEMENT IN RECEIVABLES						208,830
<b>TOTAL CAPITAL EXPENDITURE</b>	1,119,037	(215,000)	0	(215,000)	904,037	881,744
<b>NET COST OF ACTIVITY</b>	(767,612)	184,589	0	184,589	(583,023)	(352,164)

**KYOGLÉ COUNCIL**  
**MARCH QUARTER BUDGET REVIEW**

**DOMESTIC WASTE MANAGEMENT FUND (PLANNING AND ENVIRONMENTAL SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GARBAGE & SANITARY CHARGES	916,782		<b>14,000</b>	14,000	930,782	930,741 (1)
<b>TOTAL OPERATING REVENUE</b>	916,782	0	<b>14,000</b>	14,000	930,782	930,741
<b>OPERATING COSTS:</b>						
CONTRACTORS	310,458				310,458	264,395
ADMINISTRATION	112,812				112,812	84,609
CONTRIBUTION TO OWM	471,091	(97,598)		(97,598)	373,493	235,546
<b>TOTAL OPERATING COSTS</b>	894,361	(97,598)	<b>0</b>	(97,598)	796,763	584,550
<b>OPERATING RESULT</b>	22,421	97,598	<b>14,000</b>	111,598	134,019	346,191
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	<b>0</b>	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
MOVEMENT IN RECEIVABLES	0					160,249
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	<b>0</b>	0	0	160,249
<b>NET COST OF ACTIVITY</b>	22,421	97,598	<b>14,000</b>	111,598	134,019	185,942

(1) Additional rates income

### **Statement by Responsible Accounting Officer**

The following statement is made in accordance with Clause 203 (2) of the Local Government (General) Regulations 2005.

It is my opinion that the Quarterly Budget Review Statement for Kyogle Council for the quarter ended 31/03/2018 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



4/05/2018

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)	Approved Changes			REVISED Budget (000's)	Mar Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)	Dec Review (000's)				
<b>Income</b>								
Rates and Annual Charges	9,290				9,290	14	9,304	9,376
User Charges and Fees	5,596			190	5,786	277	6,063	4,381
Interest and Investment Revenue	384				384	40	424	296
Grants and Contributions - Operating	11,333	162	407	33	11,935	25	11,960	5,926
Grants and Contributions - Capital	3,893	1,434	(192)	1,744	6,879	94	6,973	(51)
Other Revenues	4			1	5		5	15
Net gain from the disposal of assets	146				146		146	(4)
<b>Total Income</b>	<b>30,646</b>	<b>1,596</b>	<b>215</b>	<b>1,968</b>	<b>34,425</b>	<b>450</b>	<b>34,875</b>	<b>19,939</b>
<b>Expenses</b>								
Employee Benefits and on-costs	8,031			62	8,093	14	8,107	6,557
Borrowing Costs	301			(151)	150		150	68
Materials & Contracts	6,693	859	172	123	7,847	292	8,139	5,005
Depreciation and Amortisation	7,276				7,276		7,276	0
Other Expenses	2,139	23			2,162	(95)	2,067	1,681
Net Loss from Disposal of Assets	0				0		0	0
<b>Total Expenses</b>	<b>24,440</b>	<b>882</b>	<b>172</b>	<b>34</b>	<b>25,528</b>	<b>211</b>	<b>25,739</b>	<b>13,311</b>
<b>Net Operating Result from continuing operations</b>	<b>6,206</b>	<b>714</b>	<b>43</b>	<b>1,934</b>	<b>8,897</b>	<b>239</b>	<b>9,136</b>	<b>6,628</b>
<b>Net Operating Result before capital items</b>	<b>2,313</b>	<b>(720)</b>	<b>235</b>	<b>190</b>	<b>2,018</b>	<b>145</b>	<b>2,163</b>	<b>6,679</b>

Notes:

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

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

4/05/2018

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/03/2018 and should be read in conjunction with other documents in the QBRs.*

# Kyogle Council

**Budget review for the quarter ended - 30 June 2018**

## Capital Budget - Consolidated

	ORIGINAL Budget 2017/18 (000's)	Approved Changes			REVISED Budget (000's)	Mar Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)	Dec Review (000's)				
<b>Capital Funding</b>								
Rates and other untied funding	12,541	7,961	79	(1,131)	19,450	145	19,595	18,224
Capital Grants & Contributions	3,893	1,434	(192)	1,744	6,879	94	6,973	(51)
Loans	5,000				5,000		5,000	0
Income from sale of assets	146				146		146	(4)
Other Capital Funding Sources	0				0		0	-
<b>Total Capital Funding</b>	<b>21,580</b>	<b>9,395</b>	<b>(113)</b>	<b>613</b>	<b>31,475</b>	<b>239</b>	<b>31,714</b>	<b>18,169</b>
<b>Capital Expenditure</b>								
<b>Acquisitions</b>								
Plant and Equipment	1,836				1,836		1,836	1,466
Land and Buildings	1,503	1,437		1,127	4,067	25	4,092	2,658
Roads, Bridges and Footpaths	16,119	6,217	(113)	210	22,433	200	22,633	11,638
Other	116	16		75	207		207	140
Stormwater Drainage	178	145			323	14	337	92
Water	368	1,265		(150)	1,483		1,483	1,380
Sewer	785	315		(215)	885		885	663
<b>Total Acquisitions</b>	<b>20,905</b>	<b>9,395</b>	<b>(113)</b>	<b>1,047</b>	<b>31,234</b>	<b>239</b>	<b>31,473</b>	<b>18,037</b>
<b>Loan Repayments</b>	<b>675</b>			<b>(434)</b>	<b>241</b>	<b>-</b>	<b>241</b>	<b>132</b>
<b>Total Capital Expenditure</b>	<b>21,580</b>	<b>9,395</b>	<b>(113)</b>	<b>613</b>	<b>31,475</b>	<b>239</b>	<b>31,714</b>	<b>18,169</b>

Notes:

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

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

4/05/2018

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# Kyogle Council

**Budget review for the quarter ended - 30 June 2018**

## Cash & Investments

	ORIGINAL	Approved Changes			REVISED	Mar	Projected	Actual
	Budget 2017/18 (000's)	Revotes (000's)	Sept Review (000's)	Dec Review (000's)	Budget (000's)	Review (000's)	year end result (000's)	YTD (000's)
<b>Externally Restricted</b>								
RMS Contributions	316				316		316	312
Developer Contributions	276				276		276	232
Other	228				228		228	309
Water Fund	1,137	(1,265)	(44)	180	8		8	110
Sewer Fund	390	(315)	(30)	215	260		260	484
Domestic Waste Management	(281)			98	(183)	14	(169)	(122)
<b>Total Externally Restricted</b>	<b>2,066</b>	<b>(1,580)</b>	<b>(74)</b>	<b>493</b>	<b>905</b>	<b>14</b>	<b>919</b>	<b>1,325</b>
<b>Internally Restricted</b>								
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			(90)	110		110	200
Commercial Waste	1,025				1,025		1,025	1025
Transport	1,353				1,353		1,353	1,714
Quarries	624			130	754	90	844	511
Plant Replacement	1,515				1,515		1,515	1,622
<b>Total Internally Restricted</b>	<b>14,515</b>	<b>(6,800)</b>	<b>-</b>	<b>40</b>	<b>7,755</b>	<b>90</b>	<b>7,845</b>	<b>8,070</b>
<b>Total Restricted</b>	<b>16,581</b>	<b>(8,380)</b>	<b>(74)</b>	<b>533</b>	<b>8,660</b>	<b>104</b>	<b>8,764</b>	<b>9,395</b>
<b>Unrestricted</b>	<b>2,946</b>	<b>(300)</b>	<b>230</b>	<b>788</b>	<b>3,664</b>	<b>(104)</b>	<b>3,560</b>	<b>2,692</b>
<b>Total Cash &amp; Investments</b>	<b>19,527</b>	<b>(8,680)</b>	<b>156</b>	<b>1,321</b>	<b>12,324</b>	<b>-</b>	<b>12,324</b>	<b>12,087</b>

Notes :

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

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

4/05/2018

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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 <b>ORIGINAL</b> Budget 2017/18	Forecast result <b>REVISED</b> Budget 2017/18	Forecast result <b>PROJECTED</b> Budget 2017/18
	<b>Unrestricted current ratio</b>				
6.32	$\frac{\text{Current assets less all external restrictions}}{\text{Current liabilities less specific purpose liabilities}}$	2.68	4.34	2.84	2.84
1.67%	<b>Debt service ratio</b> $\frac{\text{Debt service cost}}{\text{Revenue from continuing operations excluding capital items and specific purpose grants/contributions}}$	1.00%	3.65%	1.42%	1.40%
27.04%	<b>Rates &amp; annual charges coverage ratio</b> $\frac{\text{Rates & annual charges revenues}}{\text{Income from continuing operations}}$	47.02%	30.31%	26.99%	26.68%
7.21%	<b>Rates &amp; annual charges outstanding percentage</b> $\frac{\text{Rates & annual charges outstanding}}{\text{Rates & annual charges collectible}}$	25.47%	6.99%	6.99%	6.98%

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4/05/2018

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