

KYOGLE COUNCIL



QUARTERLY BUDGET REVIEW
FOR THE PERIOD OCTOBER 1, 2018
TO DECEMBER 31, 2018

Presented to Council February 11, 2019.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2019

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review
<u>General</u>				
Opening Balance - Restricted	8,513,390	10,332,577	10,332,577	10,332,577
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 8,513,390	<hr/> 10,332,577	<hr/> 10,332,577	<hr/> 10,332,577
Movement - Restricted	(2,628,735)	(4,727,506)	(4,986,550)	(4,661,267)
Movement - Unrestricted	0	0	0	0
	<hr/> (2,628,735)	<hr/> (4,727,506)	<hr/> (4,986,550)	<hr/> (4,661,267)
Closing Balance - Restricted	5,884,655	5,605,071	5,346,027	5,671,310
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 5,884,655	<hr/> 5,605,071	<hr/> 5,346,027	<hr/> 5,671,310
<u>State Highways</u>				
Opening Balance - Restricted	1,353,313	114,322	114,322	114,322
Movement - Restricted	(352,078)	(352,078)	(352,078)	(352,078)
Closing Balance - Restricted	<hr/> 1,001,235	<hr/> (237,756)	<hr/> (237,756)	<hr/> (237,756)
<u>Quarries</u>				
Opening Balance - Restricted	843,595	662,432	662,432	662,432
Movement - Restricted	42,934	32,209	234,698	424,698
Closing Balance - Restricted	<hr/> 886,529	<hr/> 694,641	<hr/> 897,130	<hr/> 1,087,130
<u>Plant</u>				
Opening Balance - Restricted	1,514,745	1,315,985	1,315,985	1,315,985
Movement - Restricted	(505,624)	(505,624)	(530,624)	(530,624)
Closing Balance - Restricted	<hr/> 1,009,121	<hr/> 810,361	<hr/> 785,361	<hr/> 785,361
<u>Total General Fund</u>				
Opening Balance - Restricted	12,225,043	12,425,317	12,425,317	12,425,317
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 12,225,043	<hr/> 12,425,317	<hr/> 12,425,317	<hr/> 12,425,317
Movement - Restricted	(3,443,503)	(5,552,999)	(5,634,554)	(5,119,271)
Movement - Unrestricted	0	0	0	0
	<hr/> (3,443,503)	<hr/> (5,552,999)	<hr/> (5,634,554)	<hr/> (5,119,271)
Closing Balance - Restricted	8,781,540	6,872,318	6,790,763	7,306,046
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 8,781,540	<hr/> 6,872,318	<hr/> 6,790,763	<hr/> 7,306,046
<u>Water Fund</u>				
Opening Balance	8,296	538,715	538,715	538,715
Movement	4,100	(86,664)	(86,664)	(106,647)
Closing Balance	<hr/> 12,396	<hr/> 452,051	<hr/> 452,051	<hr/> 432,068
<u>Sewer Fund</u>				
Opening Balance	260,043	495,059	495,059	495,059
Movement	(123,640)	(311,640)	(311,640)	(311,640)
Closing Balance	<hr/> 136,403	<hr/> 183,419	<hr/> 183,419	<hr/> 183,419
<u>Domestic Waste Fund</u>				
Opening Balance	(169,066)	(224,911)	(224,911)	(224,911)
Movement	80,053	80,053	80,053	80,053
Closing Balance	<hr/> (89,013)	<hr/> (144,858)	<hr/> (144,858)	<hr/> (144,858)

STATEMENT OF SIGNIFICANT VARIANCES

DECEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Strategic & Community Services - Art Gallery Employment		31,545
Strategic & Community Services - Art Gallery other		20,000
Regional Roads - Grants	7,287	
Regional Roads - Capital Grants	1,087,340	
Regional Roads - Capital Expenditure MR 150		(41,726)
Regional Roads - Capital Expenditure MR 361		(90,000)
Regional Roads - Capital Expenditure MR 622		131,726
Urban Roads - Kyogle Streets		30,000
Urban Roads - Capital Expenditure		60,000
Rural Local Roads - Capital Expenditure		8,000
Bridges - Maintenance		50,000
Bridges - Capital Expenditure		350,000
Parks & Gardens - Kyogle Maintenance		52,085
Parks & Gardens - Village Maintenance		25,616
Parks & Gardens - Public Toilets		7,265
Parks & Gardens - Capital Grants	4,805	
Parks & Gardens - Capital Expenditure		90,078
Community Buildings - Internal Rents	10,000	
Community Buildings - Capital Expenditure		59,560
Stormwater - Grants	(60,000)	
Stormwater - Maintenance		(60,000)
Quarries - Revenue	300,000	
Quarries - Operating Costs		110,000
Water - Reservoir Maintenance		19,983
Totals	1,349,432	854,132
	Net Adjustment	495,300

**KYOGLE COUNCIL
DECEMBER 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	(542,213)	0	0	0	(542,213)	(267,057)
ADMINISTRATION	(1,142,192)	0	0	0	(1,142,192)	(548,169)
PERSONNEL	(461,193)	0	0	0	(461,193)	(137,436)
FINANCE	11,946,849	237,172	0	237,172	12,184,021	7,216,876
CROWN RESERVES	(9,338)	0	0	0	(9,338)	(4,433)
TOWN PLANNING	(364,995)	(30,000)	0	(30,000)	(394,995)	(141,896)
ENVIRONMENTAL HEALTH	(216,327)	0	0	0	(216,327)	(132,316)
BUILDING CONTROL	(31,889)	0	0	0	(31,889)	(5,586)
REGULATORY CONTROL	(120,485)	0	0	0	(120,485)	(56,601)
OTHER WASTE MANAGEMENT	(84,846)	(30,000)	0	(30,000)	(114,846)	91,414
STRATEGIC SERVICES	(696,940)	(8,000)	(51,545)	(59,545)	(756,485)	(313,502)
PRE SCHOOLS	(66,166)	0	0	0	(66,166)	(36,174)
PUBLIC LIBRARIES	(349,590)	0	0	0	(349,590)	(365,303)
REGIONAL ROADS	(1,681,928)	0	1,094,627	1,094,627	(587,301)	334,182
URBAN LOCAL ROADS	(1,519,640)	(3,193)	(90,000)	(93,193)	(1,612,833)	(614,997)
RURAL LOCAL ROADS	(3,492,000)	(55,795)	(8,000)	(63,795)	(3,555,795)	(1,756,970)
BRIDGES	(3,449,079)	(270,255)	(400,000)	(670,255)	(4,119,334)	(2,854,284)
EMERGENCY SERVICES	(313,178)	0	0	0	(313,178)	(154,307)
SWIMMING POOLS	(474,687)	0	0	0	(474,687)	(275,430)
PARKS & GARDENS	(744,124)	(28,973)	(170,239)	(199,212)	(943,336)	(368,141)
COMMUNITY BUILDINGS	(676,290)	(70,000)	(49,560)	(119,560)	(795,850)	(630,706)
PUBLIC CEMETERIES	(56,401)	0	0	0	(56,401)	2,388
STORMWATER MANAGEMENT	(179,602)	0	0	0	(179,602)	(282,860)
ENGINEERING ADMINISTRATION	(1,252)	0	0	0	(1,252)	186,704
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(1,698,562)
	(4,727,506)	(259,044)	325,283	66,239	(4,661,267)	(2,813,166)

KYOGLE COUNCIL
DECEMBER 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	280,049				280,049	160,733
COUNCILLOR SERVICES	194,153				194,153	83,497
COUNCILLOR PROF DEVELOPMT	27,405				27,405	8,960
ELECTION	0				0	0
LEGALS	15,685				15,685	6,670
ADVERTISING, JO, LGSA	94,246				94,246	41,859
RECOVERIES	(69,325)				(69,325)	(34,662)
TOTAL OPERATING COSTS	542,213	0	0	0	542,213	267,057
OPERATING RESULT	(542,213)	0	0	0	(542,213)	(267,057)
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	(542,213)	0	0	0	(542,213)	(267,057)

KYOGLE COUNCIL
DECEMBER 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	75,000				75,000	75,000
TOTAL OPERATING REVENUE	75,000	0	0	0	75,000	75,000
OPERATING COSTS:						
EMPLOYMENT	653,253				653,253	368,482
OFFICE EXPENSES	554,001				554,001	315,577
OTHER	17,276				17,276	5,778
DEPRECIATION	39,445				39,445	0
RECOVERIES	(153,057)				(153,057)	(76,528)
TOTAL OPERATING COSTS	1,110,918	0	0	0	1,110,918	613,309
OPERATING RESULT	(1,035,918)	0	0	0	(1,035,918)	(538,309)
NON-CURRENT INCOME:						
DEPRECIATION	39,445				39,445	0
TOTAL NON-CURRENT INCOME	39,445	0	0	0	39,445	0
CAPITAL EXPENDITURE:						
OFFICE EQUIPMENT & FURNITURE	145,719				145,719	9,860
TOTAL CAPITAL EXPENDITURE	145,719	0	0	0	145,719	9,860
NET COST OF ACTIVITY	(1,142,192)	0	0	0	(1,142,192)	(548,169)

**KYOGLE COUNCIL
DECEMBER 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	61,008				61,008	31,824
TOTAL OPERATING REVENUE	61,008	0	0	0	61,008	31,824
OPERATING COSTS:						
EMPLOYMENT	235,022				235,022	(45,514)
INSURANCE & RISK MANAGEMENT	233,161				233,161	168,311
OTHER	111,279				111,279	51,542
TOOLS, CLOTHING & SIGNAGE	73,177				73,177	60,140
RECOVERIES	(130,438)				(130,438)	(65,219)
TOTAL OPERATING COSTS	522,201	0	0	0	522,201	169,260
OPERATING RESULT	(461,193)	0	0	0	(461,193)	(137,436)
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	(461,193)	0	0	0	(461,193)	(137,436)

**KYOGLE COUNCIL
DECEMBER 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	6,742,254				6,742,254	6,673,254
INTEREST & SUNDRY INCOME	229,431				229,431	129,439
REVENUE SHARING GRANT	1,177,095	237,172		237,172	1,414,267	707,134
TOTAL OPERATING REVENUE	8,148,780	237,172	0	237,172	8,385,952	7,509,827
OPERATING COSTS:						
FINANCE	487,641				487,641	253,676
VALUATION AND AUDITOR FEES	134,995				134,995	49,162
OTHER	33,055				33,055	9,659
INTEREST	151,665				151,665	0
RECOVERIES	(39,093)				(39,093)	(19,546)
TOTAL OPERATING COSTS	768,263	0	0	0	768,263	292,951
OPERATING RESULT	7,380,517	237,172	0	237,172	7,617,689	7,216,876
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	11,946,849	237,172	0	237,172	12,184,021	7,216,876

KYOGLE COUNCIL
DECEMBER 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: GRANTS & CONTRIBUTIONS	647,318				647,318	0
TOTAL OPERATING REVENUE	647,318	0	0	0	647,318	0
OPERATING COSTS: CROWN RESERVES	656,656				656,656	4,433
TOTAL OPERATING COSTS	656,656	0	0	0	656,656	4,433
OPERATING RESULT	(9,338)	0	0	0	(9,338)	(4,433)
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	(9,338)	0	0	0	(9,338)	(4,433)

KYOGLE COUNCIL
DECEMBER 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	144,715				144,715	103,914
TOTAL OPERATING REVENUE	144,715	0	0	0	144,715	103,914
OPERATING COSTS: EMPLOYMENT	424,264				424,264	222,827
OFFICE EXPENSES	30,218				30,218	17,635
OTHER	55,228	30,000		30,000	85,228	5,348
TOTAL OPERATING COSTS	509,710	30,000	0	30,000	539,710	245,810
OPERATING RESULT	(364,995)	(30,000)	0	(30,000)	(394,995)	(141,896)
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	(364,995)	(30,000)	0	(30,000)	(394,995)	(141,896)

KYOGLE COUNCIL
DECEMBER 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	157,842				157,842	151,646
TOTAL OPERATING REVENUE	157,842	0	0	0	157,842	151,646
OPERATING COSTS:						
EMPLOYMENT	231,184				231,184	187,130
NOXIOUS PLANTS	121,800				121,800	91,225
ON SITE WASTE MANAGEMENT	105,714				105,714	52,857
SUNDRIES	12,007				12,007	1,018
RECOVERIES	(96,536)				(96,536)	(48,268)
TOTAL OPERATING COSTS	374,169	0	0	0	374,169	283,962
OPERATING RESULT	(216,327)	0	0	0	(216,327)	(132,316)
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	(216,327)	0	0	0	(216,327)	(132,316)

KYOGLE COUNCIL
DECEMBER 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	51,425				51,425	36,418
TOTAL OPERATING REVENUE	51,425	0	0	0	51,425	36,418
OPERATING COSTS: BUILDING INSPECTIONS	83,314				83,314	42,004
TOTAL OPERATING COSTS	83,314	0	0	0	83,314	42,004
OPERATING RESULT	(31,889)	0	0	0	(31,889)	(5,586)
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	(31,889)	0	0	0	(31,889)	(5,586)

KYOGLE COUNCIL
DECEMBER 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	18,102				18,102	10,250
TOTAL OPERATING REVENUE	18,102	0	0	0	18,102	10,250
OPERATING COSTS: REGULATORY EXPENDITURE DEPRECIATION	127,202 2,261				127,202 2,261	61,788 0
TOTAL OPERATING COSTS	129,463	0	0	0	129,463	61,788
OPERATING RESULT	(111,361)	0	0	0	(111,361)	(51,538)
NON-CURRENT INCOME: DEPRECIATION	2,261				2,261	0
TOTAL NON-CURRENT INCOME	2,261	0	0	0	2,261	0
CAPITAL EXPENDITURE: CONSTRUCTION	11,385				11,385	5,063
TOTAL CAPITAL EXPENDITURE	11,385	0	0	0	11,385	5,063
NET COST OF ACTIVITY	(120,485)	0	0	0	(120,485)	(56,601)

KYOGLE COUNCIL
DECEMBER 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	652,450				652,450	562,480
GRANTS	32,960	22,226		22,226	55,186	55,186
TOTAL OPERATING REVENUE	685,410	22,226	0	22,226	707,636	617,666
OPERATING COSTS:						
COLLECTION & WASTE DEPOTS	1,005,481	52,226		52,226	1,057,707	634,530
DEPRECIATION	97,519				97,519	0
RECOVERIES FROM DWM	(429,523)				(429,523)	(214,762)
NEWF CONTRIBUTION	10,718				10,718	8,927
TOTAL OPERATING COSTS	684,195	52,226	0	52,226	736,421	428,695
OPERATING RESULT	1,215	(30,000)	0	(30,000)	(28,785)	188,971
NON-CURRENT INCOME:						
DEPRECIATION	97,519				97,519	0
GRANTS						
TOTAL NON-CURRENT INCOME	97,519	0	0	0	97,519	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	155,734				155,734	83,789
LOAN REPAYMENTS	27,846				27,846	13,768
TOTAL CAPITAL EXPENDITURE	183,580	0	0	0	183,580	97,557
NET COST OF ACTIVITY	(84,846)	(30,000)	0	(30,000)	(114,846)	91,414

**KYOGLE COUNCIL
DECEMBER QUARTER BUDGET REVIEW**

PLANNING AND ENVIRONMENTAL SERVICES - STRATEGIC, COMMUNITY & CULTURAL SERVICES

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
OPERATING REVENUE:						
ART GALLERY	5,117				5,117	3,021
COMMUNITY SERVICES	1,425				1,425	0
VISITOR INFORMATION CENTRE	7,393				7,393	2,752
SCCF GRANT	74,000				74,000	0
TOTAL OPERATING REVENUE	87,935	0	0	0	87,935	5,773
OPERATING COSTS:						
COMMUNITY DONATIONS	119,133	8,000		8,000	127,133	58,368
ART GALLERY EMPLOYMENT	47,314		31,545	31,545	78,859	41,946 (1)
ART GALLERY OTHER	30,337		20,000	20,000	50,337	19,005 (2)
COMMUNITY SERVICES	94,993				94,993	37,856
AGED CARE	61,292				61,292	0
STRATEGIC EMPLOYMENT	203,829				203,829	115,976
STRATEGIC OTHER	153,977				153,977	46,124
KRLFC GROUND IMPROVEMENTS	74,000				74,000	0
TOTAL OPERATING COSTS	784,875	8,000	51,545	59,545	844,420	319,275
OPERATING RESULT	(696,940)	(8,000)	(51,545)	(59,545)	(756,485)	(313,502)
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	(696,940)	(8,000)	(51,545)	(59,545)	(756,485)	(313,502)

(1) Art gallery position full time

(2) Relocation costs / internal rent

KYOGLE COUNCIL
DECEMBER 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	66,166				66,166	36,174
TOTAL OPERATING COSTS	66,166	0	0	0	66,166	36,174
OPERATING RESULT	(66,166)	0	0	0	(66,166)	(36,174)
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	(66,166)	0	0	0	(66,166)	(36,174)

KYOGLE COUNCIL
DECEMBER 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	47,789				47,789	39,610
TOTAL OPERATING REVENUE	47,789	0	0	0	47,789	39,610
OPERATING COSTS:						
CONTRIBUTION TO REGIONAL LIBRARY	329,181				329,181	366,683
KYOGLE LIBRARY EXPENSES	68,198				68,198	38,230
DEPRECIATION	655				655	0
TOTAL OPERATING COSTS	398,034	0	0	0	398,034	404,913
OPERATING RESULT	(350,245)	0	0	0	(350,245)	(365,303)
NON-CURRENT INCOME:						
DEPRECIATION	655				655	0
TOTAL NON-CURRENT INCOME	655	0	0	0	655	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(349,590)	0	0	0	(349,590)	(365,303)

KYOGLE COUNCIL
DECEMBER 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	1,035,150	20,000	7,287	27,287	1,062,437	531,500	(1)
FLOOD DAMAGE	232,545				232,545	232,475	
TOTAL OPERATING REVENUE	1,267,695	20,000	7,287	27,287	1,294,982	763,975	
OPERATING COSTS:							
MAIN ROAD 141	215,176				215,176	105,956	
MAIN ROAD 150	62,388				62,388	34,290	
MAIN ROAD 361	332,388				332,388	198,453	
MAIN ROAD 544	86,000				86,000	44,565	
MAIN ROAD 622	48,390				48,390	28,107	
FLOOD DAMAGE	232,553				232,553	408	
DEPRECIATION	1,058,433				1,058,433	0	
TOTAL OPERATING COSTS	2,035,328	0	0	0	2,035,328	411,779	
OPERATING RESULT	(767,633)	20,000	7,287	27,287	(740,346)	352,196	
NON-CURRENT INCOME:							
DEPRECIATION	1,058,433				1,058,433	0	
CAPITAL GRANTS	1,770,246		1,087,340	1,087,340	2,857,586	(1,393)	(2)
SECTION 94 LEVIES	5,000				5,000	9,804	
TRANSFER FROM RESERVE	700,000				700,000	350,000	
TOTAL NON-CURRENT INCOME	3,533,679	0	1,087,340	1,087,340	4,621,019	358,411	
CAPITAL EXPENDITURE:							
MAIN ROAD 141	522,654				522,654	2,729	
MAIN ROAD 150	2,819,066	20,000	(41,726)	(21,726)	2,797,340	69,363	(3)
MAIN ROAD 361	804,233		(90,000)	(90,000)	714,233	162,929	(3)
MAIN ROAD 544	239,942				239,942	0	
MAIN ROAD 622	62,079		131,726	131,726	193,805	141,404	(3)
BRIDGES	0				0	0	
TOTAL CAPITAL EXPENDITURE	4,447,974	20,000	0	20,000	4,467,974	376,425	
NET COST OF ACTIVITY	(1,681,928)	0	1,094,627	1,094,627	(587,301)	334,182	

(1) Grant allocation determined

(2) Funding announcement Clarence way

(3) Match budget to required expenditure

KYOGLE COUNCIL
DECEMBER 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	57,530				57,530	28,765
STREET LIGHTING SUBSIDY	32,000				32,000	0
TOTAL OPERATING REVENUE	89,530	0	0	0	89,530	28,765
OPERATING COSTS:						
STREET LIGHTING	114,339				114,339	73,627
KYOGLE	290,999		30,000	30,000	320,999	233,229 (1)
BONALBO	40,741				40,741	10,104
WOODENBONG	34,920				34,920	12,818
MALLANGANEE	13,070				13,070	859
WIANGAREE	6,135				6,135	2,953
TABULAM	13,968				13,968	4,779
OLD BONALBO	5,820				5,820	1,387
OLD GREVILLIA	1,165				1,165	65
DEPRECIATION	328,015				328,015	0
TOTAL OPERATING COSTS	849,172	0	30,000	30,000	879,172	339,821
OPERATING RESULT	(759,642)	0	(30,000)	(30,000)	(789,642)	(311,056)
NON-CURRENT INCOME:						
DEPRECIATION	328,015				328,015	0
INFRASTRUCTURE GRANTS	257,448				257,448	(9,552)
SECTION 94 LEVIES	1,000				1,000	620
TOTAL NON-CURRENT INCOME	586,463	0	0	0	586,463	(8,932)
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,346,461	3,193	60,000	63,193	1,409,654	295,009 (1)
TOTAL CAPITAL EXPENDITURE	1,346,461	3,193	60,000	63,193	1,409,654	295,009
NET COST OF ACTIVITY	(1,519,640)	(3,193)	(90,000)	(93,193)	(1,612,833)	(614,997)

(1) Match budget to required expenditure

KYOGLE COUNCIL
DECEMBER 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	495,206	(70,716)		(70,716)	424,490	268,200
S 94 HEAVY HAULAGE LEVIES	7,736				7,736	3,002
FLOOD DAMAGE	2,055,436				2,055,436	628,295
TOTAL OPERATING REVENUE	2,558,378	(70,716)	0	(70,716)	2,487,662	899,497
OPERATING COSTS:						
SEALED ROADS MAINTENANCE	546,968				546,968	439,285
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	1,050,868
FLOOD DAMAGE	2,055,436				2,055,436	389,863
OTHER	38,222				38,222	28,222
DEPRECIATION	2,436,025				2,436,025	0
TOTAL OPERATING COSTS	6,576,651	0	0	0	6,576,651	1,908,238
OPERATING RESULT	(4,018,273)	(70,716)	0	(70,716)	(4,088,989)	(1,008,741)
NON-CURRENT INCOME:						
GRANTS	4,146,889	50,000		50,000	4,196,889	2,543,993
S 94 ROAD LEVIES	4,000				4,000	3,269
RESERVE TRANSFER	1,260,000				1,260,000	630,000
DEPRECIATION	2,436,025				2,436,025	0
PRIVATE CONTRIBUTIONS	60,000				60,000	0
TOTAL NON-CURRENT INCOME	7,906,914	50,000	0	50,000	7,956,914	3,177,262
CAPITAL EXPENDITURE:						
CONSTRUCTION	7,380,641	35,079	8,000	43,079	7,423,720	3,925,491 (1)
TOTAL CAPITAL EXPENDITURE	7,380,641	35,079	8,000	43,079	7,423,720	3,925,491
NET COST OF ACTIVITY	(3,492,000)	(55,795)	(8,000)	(63,795)	(3,555,795)	(1,756,970)

(1) Bus shelters project

KYOGLE COUNCIL
DECEMBER 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	429,375				429,375	214,688
FLOOD DAMAGE	410,535				410,535	529,358
TOTAL OPERATING REVENUE	839,910	0	0	0	839,910	744,046
OPERATING COSTS:						
MAINTENANCE	517,359	88,927	50,000	138,927	656,286	540,028 (1)
DEPRECIATION	763,578				763,578	0
TOTAL OPERATING COSTS	1,280,937	88,927	50,000	138,927	1,419,864	540,028
OPERATING RESULT	(441,027)	(88,927)	(50,000)	(138,927)	(579,954)	204,018
NON-CURRENT INCOME:						
FEDERAL TIMBER BRIDGE PROG.	1,425,947				1,425,947	(58,554)
CONTRIBUTIONS	500				500	1,624
DEPRECIATION	763,578				763,578	0
FIXING COUNTRY ROADS	398,000				398,000	0
RESERVE TRANSFER	1,200,000				1,200,000	600,000
TOTAL NON-CURRENT INCOME	3,788,025	0	0	0	3,788,025	543,070
CAPITAL EXPENDITURE:						
CONSTRUCTION	6,796,077	181,328	350,000	531,328	7,327,405	3,601,372 (2)
TOTAL CAPITAL EXPENDITURE	6,796,077	181,328	350,000	531,328	7,327,405	3,601,372
NET COST OF ACTIVITY	(3,449,079)	(270,255)	(400,000)	(670,255)	(4,119,334)	(2,854,284)

(1) Match budget to required expenditure

(2) Tree Fern bridge 246-48 & Williams Rd bridge 199-2229

KYOGLE COUNCIL
DECEMBER 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:						
INCOME	0	5,113		5,113	5,113	5,113
TOTAL OPERATING REVENUE	0	5,113	0	5,113	5,113	5,113
OPERATING COSTS:						
RFS CONTRIBUTION	264,050	5,113		5,113	269,163	139,330
TOWN BRIGADE CONTRIBUTION	22,253				22,253	10,016
SES CONTRIBUTION	25,375				25,375	9,462
EMERGENCY MANAGEMENT ADMIN	1,500				1,500	612
DEPRECIATION	133,681				133,681	0
TOTAL OPERATING COSTS	446,859	5,113	0	5,113	451,972	159,420
OPERATING RESULT	(446,859)	0	0	0	(446,859)	(154,307)
NON-CURRENT INCOME:						
DEPRECIATION	133,681				133,681	0
TOTAL NON-CURRENT INCOME	133,681	0	0	0	133,681	0
CAPITAL EXPENDITURE:						
BUSHFIRE SHEDS						
SES BUILDINGS						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(313,178)	0	0	0	(313,178)	(154,307)

KYOGLE COUNCIL
DECEMBER 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	116,307				116,307	70,967
BONALBO	11,710				11,710	6,972
WOODENBONG	16,228				16,228	11,139
TOTAL OPERATING REVENUE	144,245	0	0	0	144,245	89,078
OPERATING COSTS:						
KYOGLE	382,881				382,881	213,696
BONALBO	100,623				100,623	55,108
WOODENBONG	108,276				108,276	59,821
DEPRECIATION	172,875				172,875	0
TOTAL OPERATING COSTS	764,655	0	0	0	764,655	328,625
OPERATING RESULT	(620,410)	0	0	0	(620,410)	(239,547)
NON-CURRENT INCOME:						
GRANTS	50,000				50,000	0
DEPRECIATION	172,875				172,875	0
TOTAL NON-CURRENT INCOME	222,875	0	0	0	222,875	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	77,152				77,152	35,883
TOTAL CAPITAL EXPENDITURE	77,152	0	0	0	77,152	35,883
NET COST OF ACTIVITY	(474,687)	0	0	0	(474,687)	(275,430)

KYOGLÉ COUNCIL
DECEMBER 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	197,915		52,085	52,085	250,000	146,320	(1)
VILLAGES	69,384		25,616	25,616	95,000	47,571	(2)
PARKS ON CROWN RESERVES	125,345				125,345	62,878	
TOWN ENTRANCES, SIGNS AND EQUIPMENT	36,293				36,293	17,368	
PUBLIC TOILETS	29,735		7,265	7,265	37,000	18,359	(3)
VILLAGE MAINTENANCE AGREEMENTS	33,997				33,997	20,927	
DEPRECIATION	184,352				184,352	0	
TOTAL OPERATING COSTS	677,021	0	84,966	84,966	761,987	313,423	
OPERATING RESULT	(677,021)	0	(84,966)	(84,966)	(761,987)	(313,423)	
NON-CURRENT INCOME:							
DEPRECIATION	184,352				184,352	0	
GRANTS / SUBSIDIES	599,218	27,143	4,805	31,948	631,166	158,193	(4)
SECTION 94 CONTRIBUTIONS	3,000				3,000	1,115	
TOTAL NON-CURRENT INCOME	786,570	27,143	4,805	31,948	818,518	159,308	
CAPITAL EXPENDITURE:							
IMPROVEMENTS	853,673	56,116	90,078	146,194	999,867	214,026	(5)
TOTAL CAPITAL EXPENDITURE	853,673	56,116	90,078	146,194	999,867	214,026	
NET COST OF ACTIVITY	(744,124)	(28,973)	(170,239)	(199,212)	(943,336)	(368,141)	

(1) Maintenance of main street gardens

(2) Maintenance of Tabulam village

(3) Operating costs higher than anticipated

(4) Additional grant funds allocated

(5) Labyrinth & Amphitheatre stage projects

KYOGLE COUNCIL
DECEMBER 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	168,231				168,231	105,507	
INTERNAL RENTS	418,667		10,000	10,000	428,667	209,334	(1)
TOTAL OPERATING REVENUE	586,898	0	10,000	10,000	596,898	314,841	
OPERATING COSTS:							
COUNCIL CHAMBERS	109,484				109,484	67,575	
KMI	83,016				83,016	47,032	
OTHER COMMUNITY BUILDINGS	168,888				168,888	94,192	
BUILDINGS ON CROWN RESERVES	130,247				130,247	69,280	
DEPRECIATION	261,801				261,801	0	
TOTAL OPERATING COSTS	753,436	0	0	0	753,436	278,079	
OPERATING RESULT	(166,538)	0	10,000	10,000	(156,538)	36,762	
NON-CURRENT INCOME:							
DEPRECIATION	261,801				261,801	0	
SECTION 94 INCOME	100				100	3,835	
GRANTS	1,015,106				1,015,106	100,600	
TOTAL NON-CURRENT INCOME	1,277,007	0	0	0	1,277,007	104,435	
CAPITAL EXPENDITURE:							
CONSTRUCTION	1,786,759	70,000	59,560	129,560	1,916,319	771,903	(2)
TOTAL CAPITAL EXPENDITURE	1,786,759	70,000	59,560	129,560	1,916,319	771,903	
NET COST OF ACTIVITY	(676,290)	(70,000)	(49,560)	(119,560)	(795,850)	(630,706)	

(1) Art gallery rent

(2) KMI refurbishment

KYOGLE COUNCIL
DECEMBER 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	99,812				99,812	65,424
TOTAL OPERATING REVENUE	99,812	0	0	0	99,812	65,424
OPERATING COSTS:						
KYOGLE CEMETERY	76,371				76,371	25,461
KYOGLE LAWN CEMETERY	55,208				55,208	26,099
OTHER CEMETERIES	18,195				18,195	11,476
CEMETERIES ON CROWN RES	1,129				1,129	0
DEPRECIATION	8,326				8,326	0
TOTAL OPERATING COSTS	159,229	0	0	0	159,229	63,036
OPERATING RESULT	(59,417)	0	0	0	(59,417)	2,388
NON-CURRENT INCOME:						
DEPRECIATION	8,326				8,326	0
TOTAL NON-CURRENT INCOME	8,326	0	0	0	8,326	0
CAPITAL EXPENDITURE:						
CEMETERY IMPROVEMENTS	5,310				5,310	0
TOTAL CAPITAL EXPENDITURE	5,310	0	0	0	5,310	0
NET COST OF ACTIVITY	(56,401)	0	0	0	(56,401)	2,388

**KYOGLE COUNCIL
DECEMBER 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	172,105				172,105	173,728
GRANTS	485,868		(60,000)	(60,000)	425,868	(23,280) (1)
TOTAL OPERATING REVENUE	657,973	0	(60,000)	(60,000)	597,973	150,448
OPERATING COSTS:						
MAINTENANCE	528,753		(60,000)	(60,000)	468,753	335,111 (1)
DEPRECIATION	64,366				64,366	0
TOTAL OPERATING COSTS	593,119	0	(60,000)	(60,000)	533,119	335,111
OPERATING RESULT	64,854	0	0	0	64,854	(184,663)
NON-CURRENT INCOME:						
DEPRECIATION	64,366				64,366	0
DEVELOPER CONTRIBUTIONS	500				500	433
GRANTS / SUBSIDIES	191,151				191,151	(55,212)
TOTAL NON-CURRENT INCOME	256,017	0	0	0	256,017	(54,779)
CAPITAL EXPENDITURE:						
STORMWATER WORKS	247,731				247,731	38,815
FLOOD MITIGATION	252,742				252,742	4,603
TOTAL CAPITAL EXPENDITURE	500,473	0	0	0	500,473	43,418
NET COST OF ACTIVITY	(179,602)	0	0	0	(179,602)	(282,860)

(1) Project estimate revised down and grant funding adjusted accordingly

KYOGLE COUNCIL
DECEMBER 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	55,281				55,281	404,287
SUNDRY INCOME	5,395				5,395	53,011
TOTAL OPERATING REVENUE	60,676	0	0	0	60,676	457,298
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,756				25,756	751
EMPLOYMENT	1,197,258				1,197,258	679,355
PRIVATE WORKS	50,064				50,064	393,553
RECOVERIES	(1,211,150)				(1,211,150)	(803,065)
TOTAL OPERATING COSTS	61,928	0	0	0	61,928	270,594
OPERATING RESULT	(1,252)	0	0	0	(1,252)	186,704
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	(1,252)	0	0	0	(1,252)	186,704

KYOGLE COUNCIL
DECEMBER 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	2,500,000				2,500,000	1,168,036
MAINTENANCE	983,454				983,454	176,311
TOTAL OPERATING REVENUE	3,483,454	0	0	0	3,483,454	1,344,347
OPERATING COSTS:						
MAINTENANCE MR 83	560,410				560,410	247,384
MAINTENANCE SH 16	301,177				301,177	206,189
WORKS ORDERS	2,273,945				2,273,945	2,097,320
TOTAL OPERATING COSTS	3,135,532	0	0	0	3,135,532	2,550,893
OPERATING RESULT	347,922	0	0	0	347,922	(1,206,546)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	700,000				700,000	350,000
MOVEMENT IN RECEIVABLES	0				0	(1,700,318)
TOTAL CAPITAL EXPENDITURE	700,000	0	0	0	700,000	(1,350,318)
NET COST OF ACTIVITY	(352,078)	0	0	0	(352,078)	143,772

KYOGLE COUNCIL
DECEMBER 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	666,009	555,971	300,000	855,971	1,521,980	1,367,415	(1)
TOTAL OPERATING REVENUE	666,009	555,971	300,000	855,971	1,521,980	1,367,415	
OPERATING COSTS:							
QUARRY WORKING EXPENSES	532,560	353,482	110,000	463,482	996,042	599,640	(1)
DEPRECIATION	100,828				100,828	0	
TOTAL OPERATING COSTS	633,388	353,482	110,000	463,482	1,096,870	599,640	
OPERATING RESULT	32,621	202,489	190,000	392,489	425,110	767,775	
NON-CURRENT INCOME:							
DEPRECIATION	100,828				100,828	0	
TOTAL NON-CURRENT INCOME	100,828	0	0	0	100,828	0	
CAPITAL EXPENDITURE:							
QUARRY REHABILITATION	41,240				41,240	13,757	
RESERVE TRANSFERS	60,000				60,000	30,000	
MOVEMENT IN INVENTORIES					0	404,987	
TOTAL CAPITAL EXPENDITURE	101,240	0	0	0	101,240	448,744	
NET COST OF ACTIVITY	32,209	202,489	190,000	392,489	424,698	319,031	

(1) Level of operations higher than anticipated

KYOGLE COUNCIL
DECEMBER 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	4,708,836				4,708,836	3,058,513
PLANT SALES	275,000				275,000	229,748
COST OF SOLD PLANT	(206,250)				(206,250)	(222,024)
OTHER	69,593				69,593	19,988
TOTAL OPERATING REVENUE	4,847,179	0	0	0	4,847,179	3,086,225
OPERATING COSTS:						
PLANT MAINTENANCE	1,565,012				1,565,012	1,038,291
DEPRECIATION	1,110,712				1,110,712	0
DEPOTS	137,879	25,000		25,000	162,879	103,259
STORES	(56,838)				(56,838)	(53,464)
TOTAL OPERATING COSTS	2,756,765	25,000	0	25,000	2,781,765	1,088,086
OPERATING RESULT	2,090,414	(25,000)	0	(25,000)	2,065,414	1,998,139
NON-CURRENT INCOME:						
DEPRECIATION	1,110,712				1,110,712	0
COST OF SOLD PLANT	206,250				206,250	222,024
TOTAL NON-CURRENT INCOME	1,316,962	0	0	0	1,316,962	222,024
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,458,000				1,458,000	305,687
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	1,200,000
DEPOT IMPROVEMENTS	55,000				55,000	14,323
MOVEMENT IN RECEIVABLES						
TOTAL CAPITAL EXPENDITURE	3,913,000	0	0	0	3,913,000	1,520,010
NET COST OF ACTIVITY	(505,624)	(25,000)	0	(25,000)	(530,624)	700,153

KYOGLE COUNCIL
DECEMBER 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	1,609,141				1,609,141	1,009,408
TOTAL OPERATING REVENUE	1,609,141	0	0	0	1,609,141	1,009,408
OPERATING COSTS:						
MANAGEMENT	381,093				381,093	200,566
MAINS	148,957				148,957	102,507
RESERVOIRS	25,017		19,983	19,983	45,000	36,422
RAW WATER	212,105				212,105	75,356
TREATMENT	460,451				460,451	231,720
DEPRECIATION	264,256				264,256	0
TOTAL OPERATING COSTS	1,491,879	0	19,983	19,983	1,511,862	646,571
OPERATING RESULT	117,262	0	(19,983)	(19,983)	97,279	362,837
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	1,000				1,000	2,069
DEPRECIATION	264,256				264,256	0
TOTAL NON-CURRENT INCOME	265,256	0	0	0	265,256	2,069
CAPITAL EXPENDITURE:						
CONSTRUCTION	265,764				265,764	106,706
LOAN REPAYMENTS	203,418				203,418	100,666
MOVEMENT IN RECEIVABLES	0				0	226,294
TOTAL CAPITAL EXPENDITURE	469,182	0	0	0	469,182	433,666
NET COST OF ACTIVITY	(86,664)	0	(19,983)	(19,983)	(106,647)	(68,760)

(1)

(1) Maintenance levels higher than anticipated

KYOGLE COUNCIL
DECEMBER 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	1,451,373				1,451,373	1,026,401
TOTAL OPERATING REVENUE	1,451,373	0	0	0	1,451,373	1,026,401
OPERATING COSTS:						
OPERATIONS	339,734				339,734	182,741
MAINS	82,458				82,458	110,261
PUMPING STATIONS	145,092				145,092	66,651
TREATMENT	466,865				466,865	244,297
DEPRECIATION	196,152				196,152	0
TOTAL OPERATING COSTS	1,230,301	0	0	0	1,230,301	603,950
OPERATING RESULT	221,072	0	0	0	221,072	422,451
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEVELOPER CONTRIBUTIONS	1,000				1,000	1,279
DEPRECIATION	196,152				196,152	0
TOTAL NON-CURRENT INCOME	197,152	0	0	0	197,152	1,279
CAPITAL EXPENDITURE:						
CONSTRUCTION	709,000				709,000	696,817
LOAN REPAYMENTS	20,864				20,864	10,244
MOVEMENT IN RECEIVABLES	0				0	250,228
TOTAL CAPITAL EXPENDITURE	729,864	0	0	0	729,864	957,289
NET COST OF ACTIVITY	(311,640)	0	0	0	(311,640)	(533,559)

KYOGLE COUNCIL
DECEMBER 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	939,195				939,195	955,619
TOTAL OPERATING REVENUE	939,195	0	0	0	939,195	955,619
OPERATING COSTS:						
CONTRACTORS	315,115				315,115	189,286
ADMINISTRATION	114,504				114,504	57,252
CONTRIBUTION TO OWM	429,523				429,523	214,762
TOTAL OPERATING COSTS	859,142	0	0	0	859,142	461,300
OPERATING RESULT	80,053	0	0	0	80,053	494,319
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0				0	393,013
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	393,013
NET COST OF ACTIVITY	80,053	0	0	0	80,053	101,306

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 31/12/2018 indicates that Council's projected financial position at 30/06/2019 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



31/01/2019

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2019

Consolidated Income Statement

	ORIGINAL Budget 2018/19 (000's)	Approved Changes		REVISED Budget (000's)	Dec Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)				
Income							
Rates and Annual Charges	9,814			9,814		9,814	9,389
User Charges and Fees	6,482		556	7,038	300	7,338	4,537
Interest and Investment Revenue	354			354		354	138
Grants and Contributions - Operating	6,931	635	214	7,780	(53)	7,727	3,552
Grants and Contributions - Capital	6,598	3,341	77	10,016	1092	11,108	2,698
Other Revenues	5			5		5	8
Net gain from the disposal of assets	69			69		69	8
Total Income	30,253	3,976	847	35,076	1,339	36,415	20,330
Expenses							
Employee Benefits and on-costs	8,481		8	8,489	32	8,521	4,710
Borrowing Costs	290			290		290	59
Materials & Contracts	5,177	2,447	555	8,179	245	8,424	4,652
Depreciation and Amortisation	7,223			7,223		7,223	0
Other Expenses	2,167	22		2,189		2,189	1,504
Net Loss from Disposal of Assets	0			0		0	0
Total Expenses	23,338	2,469	563	26,370	277	26,647	10,925
Net Operating Result from continuing operations	6,915	1,507	284	8,706	1,062	9,768	9,405
Net Operating Result before capital items	317	(1,834)	207	(1,310)	(30)	(1,340)	6,707

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)

31/01/2019

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2018 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2019

Capital Budget - Consolidated

	ORIGINAL Budget 2018/19 (000's)	Approved Changes		REVISED Budget (000's)	Dec Review (000's)	Projected year end result (000's)	Actual YTD (000's)
		Revotes (000's)	Sept Review (000's)				
Capital Funding							
Rates and other untied funding	11,160	554	289	12,003	(524)	11,479	8,034
Capital Grants & Contributions	6,598	3,341	77	10,016	1,092	11,108	2,698
Loans	0	5,000		5,000		5,000	0
Income from sale of assets	69			69		69	8
Other Capital Funding Sources	0			0		0	-
Total Capital Funding	17,827	8,895	366	27,088	568	27,656	10,740
Capital Expenditure							
Acquisitions							
Plant and Equipment	1,458			1,458		1,458	306
Land and Buildings	970	1,975	126	3,071	118	3,189	1,459
Roads, Bridges and Footpaths	13,530	6,441	240	20,211	450	20,661	7,970
Other	306	133		439		439	37
Stormwater Drainage	181	67		248		248	39
Water	175	91		266		266	107
Sewer	521	188		709		709	697
Total Acquisitions	17,141	8,895	366	26,402	568	26,970	10,615
Loan Repayments	686			686	-	686	125
Total Capital Expenditure	17,827	8,895	366	27,088	568	27,656	10,740

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)

31/01/2019

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2018 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 30 June 2019

Cash & Investments

	ORIGINAL	Approved Changes		REVISED	Dec	Projected	Actual
	Budget 2018/19 (000's)	Revotes (000's)	Sept Review (000's)	Budget (000's)	Review (000's)	year end result (000's)	YTD (000's)
Externally Restricted							
RMS Contributions	218			218		218	218
Developer Contributions	156			156		156	105
Other	401			401		401	342
Water Fund	543	(91)		452	(20)	432	467
Sewer Fund	371	(188)		183		183	(41)
Domestic Waste Management	(145)			(145)		(145)	(125)
Total Externally Restricted	1,544	(279)	-	1,265	(20)	1,245	966
Internally Restricted							
Employee Leave Entitlements	1,321			1,321		1,321	1,321
Buildings	150			150		150	150
Carry-over Works	1,904			1,904		1,904	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	855		(30)	825		825	855
Transport	(238)			(238)		(238)	258
Quarries	705	(10)	202	897	190	1,087	981
Plant Replacement	810		(25)	785		785	2,018
Total Internally Restricted	7,307	(10)	147	7,444	190	7,634	7,383
Total Restricted	8,851	(289)	147	8,709	170	8,879	8,349
Unrestricted	900	(2,099)	(229)	(1,428)	325	(1,103)	2,952
Total Cash & Investments	9,751	(2,388)	(82)	7,281	495	7,776	11,301

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)

31/01/2019

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2018 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2019

Financial Indicators

Actual Result 2017/18	Ratio	Result YTD 2018/19	Forecast result ORIGINAL Budget 2018/19	Forecast result REVISED Budget 2018/19	Forecast result PROJECTED Budget 2018/19
	Unrestricted current ratio				
5.63	<i>Current assets less all external restrictions</i> <u><i>Current liabilities less specific purpose liabilities</i></u>	3.00	2.38	1.75	1.90
1.76%	Debt service ratio <i>Debt service cost</i> <u><i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i></u>	1.04%	4.13%	3.89%	3.86%
29.27%	Rates & annual charges coverage ratio <i>Rates & annual charges revenues</i> <u><i>Income from continuing operations</i></u>	46.18%	32.44%	27.98%	26.95%
6.89%	Rates & annual charges outstanding percentage <i>Rates & annual charges outstanding</i> <u><i>Rates & annual charges collectible</i></u>	43.64%	6.65%	6.65%	6.65%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

31/01/2019

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2018 and should be read in conjunction with other documents in the QBRS.