

KYOGLE COUNCIL



QUARTERLY BUDGET REVIEW
FOR THE PERIOD JANUARY 1, 2019
TO MARCH 31, 2019

Presented to Council May 13, 2019.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2019

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review	March Quarter Review
<u>General</u>					
Opening Balance - Restricted	8,513,390	10,332,577	10,332,577	10,332,577	10,332,577
Opening Balance - Unrestricted	0	0	0	0	0
	<u>8,513,390</u>	<u>10,332,577</u>	<u>10,332,577</u>	<u>10,332,577</u>	<u>10,332,577</u>
Movement - Restricted	(2,628,735)	(4,727,506)	(4,986,550)	(4,661,267)	(4,481,028)
Movement - Unrestricted	0	0	0	0	0
	<u>(2,628,735)</u>	<u>(4,727,506)</u>	<u>(4,986,550)</u>	<u>(4,661,267)</u>	<u>(4,481,028)</u>
Closing Balance - Restricted	5,884,655	5,605,071	5,346,027	5,671,310	5,851,549
Closing Balance - Unrestricted	0	0	0	0	0
	<u>5,884,655</u>	<u>5,605,071</u>	<u>5,346,027</u>	<u>5,671,310</u>	<u>5,851,549</u>
<u>State Highways</u>					
Opening Balance - Restricted	1,353,313	114,322	114,322	114,322	114,322
Movement - Restricted	(352,078)	(352,078)	(352,078)	(352,078)	(55,404)
Closing Balance - Restricted	<u>1,001,235</u>	<u>(237,756)</u>	<u>(237,756)</u>	<u>(237,756)</u>	<u>58,918</u>
<u>Quarries</u>					
Opening Balance - Restricted	843,595	662,432	662,432	662,432	662,432
Movement - Restricted	42,934	32,209	234,698	424,698	784,698
Closing Balance - Restricted	<u>886,529</u>	<u>694,641</u>	<u>897,130</u>	<u>1,087,130</u>	<u>1,447,130</u>
<u>Plant</u>					
Opening Balance - Restricted	1,514,745	1,315,985	1,315,985	1,315,985	1,315,985
Movement - Restricted	(505,624)	(505,624)	(530,624)	(530,624)	(467,247)
Closing Balance - Restricted	<u>1,009,121</u>	<u>810,361</u>	<u>785,361</u>	<u>785,361</u>	<u>848,738</u>
<u>Total General Fund</u>					
Opening Balance - Restricted	12,225,043	12,425,317	12,425,317	12,425,317	12,425,317
Opening Balance - Unrestricted	0	0	0	0	0
	<u>12,225,043</u>	<u>12,425,317</u>	<u>12,425,317</u>	<u>12,425,317</u>	<u>12,425,317</u>
Movement - Restricted	(3,443,503)	(5,552,999)	(5,634,554)	(5,119,271)	(4,218,981)
Movement - Unrestricted	0	0	0	0	0
	<u>(3,443,503)</u>	<u>(5,552,999)</u>	<u>(5,634,554)</u>	<u>(5,119,271)</u>	<u>(4,218,981)</u>
Closing Balance - Restricted	8,781,540	6,872,318	6,790,763	7,306,046	8,206,336
Closing Balance - Unrestricted	0	0	0	0	0
	<u>8,781,540</u>	<u>6,872,318</u>	<u>6,790,763</u>	<u>7,306,046</u>	<u>8,206,336</u>
<u>Water Fund</u>					
Opening Balance	8,296	538,715	538,715	538,715	538,715
Movement	4,100	(86,664)	(86,664)	(106,647)	(106,647)
Closing Balance	<u>12,396</u>	<u>452,051</u>	<u>452,051</u>	<u>432,068</u>	<u>432,068</u>
<u>Sewer Fund</u>					
Opening Balance	260,043	495,059	495,059	495,059	495,059
Movement	(123,640)	(311,640)	(311,640)	(311,640)	(353,640)
Closing Balance	<u>136,403</u>	<u>183,419</u>	<u>183,419</u>	<u>183,419</u>	<u>141,419</u>
<u>Domestic Waste Fund</u>					
Opening Balance	(169,066)	(224,911)	(224,911)	(224,911)	(224,911)
Movement	80,053	80,053	80,053	80,053	(3,947)
Closing Balance	<u>(89,013)</u>	<u>(144,858)</u>	<u>(144,858)</u>	<u>(144,858)</u>	<u>(228,858)</u>

STATEMENT OF SIGNIFICANT VARIANCES

MARCH QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Governance - Employment		4,000
Governance - Legal Expenses		15,000
Governance - NRJO Fees		(29,000)
Administration - Office Expenses		60,000
Administration - Office Equipment		(60,000)
Personnel - Employment		(60,000)
Personnel - Tools, Clothing & Signage		40,000
Finance - Interest Expense		(151,665)
Finance - Loan Repayments		(433,668)
Town Planning - Employment		(41,000)
Environmental Health - Employment		37,000
Other Waste Management - Waste Charges	64,000	
Other Waste Management - Depot Costs		64,000
Strategic & Community Services - Art Gallery other		5,000
Strategic & Community Services - Strategic Employment		3,000
Strategic & Community Services - Strategic Other		(16,000)
Public Libraries - Contributions		37,502
Public Libraries - Operating Costs		5,300
Regional Roads - Operating Costs MR 141		30,000
Regional Roads - Capital Expenditure MR 361		90,000
Regional Roads - Capital Expenditure MR 622		(50,000)
Urban Roads - Street Lighting Subsidy	2,000	
Urban Roads - Street Lighting Expenses		44,000
Urban Roads - Operating Costs Mallangaree		(5,000)
Urban Roads - Operating Costs Wiangaree		5,000
Urban Roads - Capital Expenditure		(104,000)
Rural Local Roads - Sealed Roads Maintenance		250,000
Rural Local Roads - Unsealed Roads Maintenance		(90,000)
Rural Local Roads - Grants	20,000	
Rural Local Roads - Capital Expenditure		(12,746)
Bridges - Capital Expenditure		142,600
Emergency Services - Tabulam Fire Income	251,605	
Emergency Services - Tabulam Fire Expenses		251,605
Emergency Services - Emergency Management		15,000
Swimming Pools - Operating Costs Kyogle		20,000
Community Buildings - Council Chambers		20,000
Community Buildings - Other		(10,000)
Community Buildings - Crown Reserves		(1,922)
Public Cemeteries - Operating Costs Kyogle		(10,000)
Stormwater - Grants	8,000	
Stormwater - Capital Expenditure		132,000
AIS Administration - Road Survey & Design		(10,000)
AIS Administration - Recoveries		(20,640)
State Highways - Operating Revenue	2,522,389	
State Highways - Operating Costs		2,225,715
Quarries - Revenue	620,000	
Quarries - Operating Costs		260,000
Plant - Income	500,000	
Plant - Other	(26,623)	
Plant - Maintenance		300,000
Plant - Stores		(20,000)
Plant - Purchases		130,000
Water - Rates & User Charges	43,000	
Water - Management Costs		59,000
Water - Mains Maintenance		40,000
Water - Raw Water Treatment		(30,000)
Water - Reservoir Maintenance		15,000
Water - Capital Expenditure		(41,000)
Sewer - Mains Maintenance		50,000
Sewer - Pump Stations Maintenance		(25,000)
Sewer - Treatment Costs		(15,000)
Sewer - Capital Expenditure		32,000
Domestic Waste Management - Contractors		84,000
Totals	4,004,371	3,230,081
	Net Adjustment	774,290

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	(542,213)	0	10,000	10,000	(532,213)	(398,798)
ADMINISTRATION	(1,142,192)	0	0	0	(1,142,192)	(832,337)
PERSONNEL	(461,193)	0	20,000	20,000	(441,193)	(151,345)
FINANCE	11,946,849	237,172	585,333	822,505	12,769,354	7,526,224
CROWN RESERVES	(9,338)	0	0	0	(9,338)	230,528
TOWN PLANNING	(364,995)	(30,000)	41,000	11,000	(353,995)	(265,661)
ENVIRONMENTAL HEALTH	(216,327)	0	(37,000)	(37,000)	(253,327)	(235,393)
BUILDING CONTROL	(31,889)	0	0	0	(31,889)	(14,254)
REGULATORY CONTROL	(120,485)	0	0	0	(120,485)	(80,682)
OTHER WASTE MANAGEMENT	(84,846)	(30,000)	0	(30,000)	(114,846)	(26,346)
STRATEGIC SERVICES	(696,940)	(59,545)	8,000	(51,545)	(748,485)	(481,840)
PRE SCHOOLS	(66,166)	0	0	0	(66,166)	(51,170)
PUBLIC LIBRARIES	(349,590)	0	(42,802)	(42,802)	(392,392)	(382,068)
REGIONAL ROADS	(1,681,928)	1,094,627	(70,000)	1,024,627	(657,301)	400,090
URBAN LOCAL ROADS	(1,519,640)	(93,193)	62,000	(31,193)	(1,550,833)	(626,382)
RURAL LOCAL ROADS	(3,492,000)	(63,795)	(127,254)	(191,049)	(3,683,049)	(3,973,071)
BRIDGES	(3,449,079)	(670,255)	(142,600)	(812,855)	(4,261,934)	(3,273,823)
EMERGENCY SERVICES	(313,178)	0	(15,000)	(15,000)	(328,178)	(497,157)
SWIMMING POOLS	(474,687)	0	(20,000)	(20,000)	(494,687)	(481,032)
PARKS & GARDENS	(744,124)	(199,212)	0	(199,212)	(943,336)	(356,977)
COMMUNITY BUILDINGS	(676,290)	(119,560)	(8,078)	(127,638)	(803,928)	(556,732)
PUBLIC CEMETERIES	(56,401)	0	10,000	10,000	(46,401)	(12,923)
STORMWATER MANAGEMENT	(179,602)	0	(124,000)	(124,000)	(303,602)	(520,673)
ENGINEERING ADMINISTRATION	(1,252)	0	30,640	30,640	29,388	(7,752)
MOVEMENT IN RECEIVABLES	0	0	0	0	0	703,525
	(4,727,506)	66,239	180,239	246,478	(4,481,028)	(4,366,049)

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	
OPERATING REVENUE:							
TOTAL OPERATING REVENUE	0	0	0	0	0	0	
OPERATING COSTS:							
EMPLOYMENT	280,049		4,000	4,000	284,049	236,905	(1)
COUNCILLOR SERVICES	194,153				194,153	138,112	
COUNCILLOR PROF DEVELOPMT	27,405				27,405	11,883	
ELECTION	0				0	0	
LEGALS	15,685		15,000	15,000	30,685	20,655	(2)
ADVERTISING, JO, LGSA	94,246		(29,000)	(29,000)	65,246	43,237	(3)
RECOVERIES	(69,325)				(69,325)	(51,994)	
TOTAL OPERATING COSTS	542,213	0	(10,000)	(10,000)	532,213	398,798	
OPERATING RESULT	(542,213)	0	10,000	10,000	(532,213)	(398,798)	
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	10,000	10,000	(532,213)	(398,798)	

(1) Training costs higher than anticipated

(2) Legal costs higher than anticipated

(3) 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
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	535,287
OFFICE EXPENSES	554,001		60,000	60,000	614,001	453,129 (1)
OTHER	17,276				17,276	6,807
DEPRECIATION	39,445				39,445	0
RECOVERIES	(153,057)				(153,057)	(114,792)
TOTAL OPERATING COSTS	1,110,918	0	60,000	60,000	1,170,918	880,431
OPERATING RESULT	(1,035,918)	0	(60,000)	(60,000)	(1,095,918)	(805,431)
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		(60,000)	(60,000)	85,719	26,906 (1)
TOTAL CAPITAL EXPENDITURE	145,719	0	(60,000)	(60,000)	85,719	26,906
NET COST OF ACTIVITY	(1,142,192)	0	0	0	(1,142,192)	(832,337)

(1) Computer costs categorised as expense

**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
OPERATING REVENUE:						
GRANTS & SUBSIDIES	61,008				61,008	50,630
TOTAL OPERATING REVENUE	61,008	0	0	0	61,008	50,630
OPERATING COSTS:						
EMPLOYMENT	235,022		(60,000)	(60,000)	175,022	(36,148) (1)
INSURANCE & RISK MANAGEMENT	233,161				233,161	169,236
OTHER	111,279				111,279	76,803
TOOLS, CLOTHING & SIGNAGE	73,177		40,000	40,000	113,177	89,914 (2)
RECOVERIES	(130,438)				(130,438)	(97,830)
TOTAL OPERATING COSTS	522,201	0	(20,000)	(20,000)	502,201	201,975
OPERATING RESULT	(461,193)	0	20,000	20,000	(441,193)	(151,345)
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	20,000	20,000	(441,193)	(151,345)

(1) Employment recoveries higher than anticipated

(2) 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
OPERATING REVENUE:						
GENERAL RATES INCOME	6,742,254				6,742,254	6,679,124
INTEREST & SUNDRY INCOME	229,431				229,431	204,515
REVENUE SHARING GRANT	1,177,095	237,172		237,172	1,414,267	1,060,701
TOTAL OPERATING REVENUE	8,148,780	237,172	0	237,172	8,385,952	7,944,340
OPERATING COSTS:						
FINANCE	487,641				487,641	362,178
VALUATION AND AUDITOR FEES	134,995				134,995	71,172
OTHER	33,055				33,055	14,087
INTEREST	151,665		(151,665)	(151,665)	0	0 (1)
RECOVERIES	(39,093)				(39,093)	(29,321)
TOTAL OPERATING COSTS	768,263	0	(151,665)	(151,665)	616,598	418,116
OPERATING RESULT	7,380,517	237,172	151,665	388,837	7,769,354	7,526,224
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)	(433,668)	0	0 (1)
TOTAL CAPITAL EXPENDITURE	433,668	0	(433,668)	(433,668)	0	0
NET COST OF ACTIVITY	11,946,849	237,172	585,333	822,505	12,769,354	7,526,224

(1) Borrowings not taken up

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
OPERATING REVENUE: GRANTS & CONTRIBUTIONS	647,318				647,318	269,818
TOTAL OPERATING REVENUE	647,318	0	0	0	647,318	269,818
OPERATING COSTS: CROWN RESERVES	656,656				656,656	39,290
TOTAL OPERATING COSTS	656,656	0	0	0	656,656	39,290
OPERATING RESULT	(9,338)	0	0	0	(9,338)	230,528
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)	230,528

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
OPERATING REVENUE:						
TOWN PLANNING REVENUE	144,715				144,715	139,723
TOTAL OPERATING REVENUE	144,715	0	0	0	144,715	139,723
OPERATING COSTS:						
EMPLOYMENT	424,264		(41,000)	(41,000)	383,264	317,617 (1)
OFFICE EXPENSES	30,218				30,218	31,946
OTHER	55,228	30,000		30,000	85,228	55,821
TOTAL OPERATING COSTS	509,710	30,000	(41,000)	(11,000)	498,710	405,384
OPERATING RESULT	(364,995)	(30,000)	41,000	11,000	(353,995)	(265,661)
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)	41,000	11,000	(353,995)	(265,661)

(1) Employment costs lower than anticipated

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
OPERATING REVENUE:						
ON SITE WASTE MANAGEMENT	157,842				157,842	155,674
TOTAL OPERATING REVENUE	157,842	0	0	0	157,842	155,674
OPERATING COSTS:						
EMPLOYMENT	231,184		37,000	37,000	268,184	259,581 (1)
NOXIOUS PLANTS	121,800				121,800	121,300
ON SITE WASTE MANAGEMENT	105,714				105,714	79,286
SUNDRIES	12,007				12,007	3,303
RECOVERIES	(96,536)				(96,536)	(72,403)
TOTAL OPERATING COSTS	374,169	0	37,000	37,000	411,169	391,067
OPERATING RESULT	(216,327)	0	(37,000)	(37,000)	(253,327)	(235,393)
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	(37,000)	(37,000)	(253,327)	(235,393)

(1) Employment costs higher than anticipated

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
OPERATING REVENUE: INCOME	51,425				51,425	48,196
TOTAL OPERATING REVENUE	51,425	0	0	0	51,425	48,196
OPERATING COSTS: BUILDING INSPECTIONS	83,314				83,314	62,450
TOTAL OPERATING COSTS	83,314	0	0	0	83,314	62,450
OPERATING RESULT	(31,889)	0	0	0	(31,889)	(14,254)
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)	(14,254)

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
OPERATING REVENUE: INCOME	18,102				18,102	19,935
TOTAL OPERATING REVENUE	18,102	0	0	0	18,102	19,935
OPERATING COSTS: REGULATORY EXPENDITURE DEPRECIATION	127,202 2,261				127,202 2,261	95,555 0
TOTAL OPERATING COSTS	129,463	0	0	0	129,463	95,555
OPERATING RESULT	(111,361)	0	0	0	(111,361)	(75,620)
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	5,062
TOTAL CAPITAL EXPENDITURE	11,385	0	0	0	11,385	5,062
NET COST OF ACTIVITY	(120,485)	0	0	0	(120,485)	(80,682)

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	
OPERATING REVENUE:							
WASTE CHARGES	652,450		64,000	64,000	716,450	721,365	(1)
GRANTS	32,960	22,226		22,226	55,186	55,186	
TOTAL OPERATING REVENUE	685,410	22,226	64,000	86,226	771,636	776,551	
OPERATING COSTS:							
COLLECTION & WASTE DEPOTS	1,005,481	52,226	64,000	116,226	1,121,707	988,001	(1)
DEPRECIATION	97,519				97,519	0	
RECOVERIES FROM DWM	(429,523)				(429,523)	(322,142)	
NEWF CONTRIBUTION	10,718				10,718	8,927	
TOTAL OPERATING COSTS	684,195	52,226	64,000	116,226	800,421	674,786	
OPERATING RESULT	1,215	(30,000)	0	(30,000)	(28,785)	101,765	
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	100,265	
LOAN REPAYMENTS	27,846				27,846	27,846	
TOTAL CAPITAL EXPENDITURE	183,580	0	0	0	183,580	128,111	
NET COST OF ACTIVITY	(84,846)	(30,000)	0	(30,000)	(114,846)	(26,346)	

(1) Container deposit scheme

KYOGLE COUNCIL
MARCH 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	4,657
COMMUNITY SERVICES	1,425				1,425	1,861
VISITOR INFORMATION CENTRE	7,393				7,393	3,695
SCCF GRANT	74,000				74,000	23,100
TOTAL OPERATING REVENUE	87,935	0	0	0	87,935	33,313
OPERATING COSTS:						
COMMUNITY DONATIONS	119,133	8,000		8,000	127,133	65,815
ART GALLERY EMPLOYMENT	47,314	31,545		31,545	78,859	65,900
ART GALLERY OTHER	30,337	20,000	5,000	25,000	55,337	37,807
COMMUNITY SERVICES	94,993				94,993	55,841
AGED CARE	61,292				61,292	0
STRATEGIC EMPLOYMENT	203,829		3,000	3,000	206,829	164,152
STRATEGIC OTHER	153,977		(16,000)	(16,000)	137,977	81,743
KRLFC GROUND IMPROVEMENTS	74,000				74,000	43,895
TOTAL OPERATING COSTS	784,875	59,545	(8,000)	51,545	836,420	515,153 (1)
OPERATING RESULT	(696,940)	(59,545)	8,000	(51,545)	(748,485)	(481,840)
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)	(59,545)	8,000	(51,545)	(748,485)	(481,840)

(1) Operating costs lower than anticipated

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
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS: PRE SCHOOLS	66,166				66,166	51,170
TOTAL OPERATING COSTS	66,166	0	0	0	66,166	51,170
OPERATING RESULT	(66,166)	0	0	0	(66,166)	(51,170)
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)	(51,170)

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	
OPERATING REVENUE:							
INCOME	47,789				47,789	40,970	
TOTAL OPERATING REVENUE	47,789	0	0	0	47,789	40,970	
OPERATING COSTS:							
CONTRIBUTION TO REGIONAL LIBRARY	329,181		37,502	37,502	366,683	366,683	(1)
KYOGLE LIBRARY EXPENSES	68,198		5,300	5,300	73,498	56,355	(2)
DEPRECIATION	655				655	0	
TOTAL OPERATING COSTS	398,034	0	42,802	42,802	440,836	423,038	
OPERATING RESULT	(350,245)	0	(42,802)	(42,802)	(393,047)	(382,068)	
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	(42,802)	(42,802)	(392,392)	(382,068)	

(1) Contribution higher than anticipated

(1) Operating costs higher than anticipated

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
OPERATING REVENUE:						
GOVERNMENT GRANTS	1,035,150	27,287		27,287	1,062,437	1,063,363
FLOOD DAMAGE	232,545				232,545	232,475
TOTAL OPERATING REVENUE	1,267,695	27,287	0	27,287	1,294,982	1,295,838
OPERATING COSTS:						
MAIN ROAD 141	215,176		30,000	30,000	245,176	189,559 (1)
MAIN ROAD 150	62,388				62,388	36,163
MAIN ROAD 361	332,388				332,388	282,247
MAIN ROAD 544	86,000				86,000	65,206
MAIN ROAD 622	48,390				48,390	32,978
FLOOD DAMAGE	232,553				232,553	408
DEPRECIATION	1,058,433				1,058,433	0
TOTAL OPERATING COSTS	2,035,328	0	30,000	30,000	2,065,328	606,561
OPERATING RESULT	(767,633)	27,287	(30,000)	(2,713)	(770,346)	689,277
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	187,161
SECTION 94 LEVIES	5,000				5,000	12,904
TRANSFER FROM RESERVE	700,000				700,000	525,000
TOTAL NON-CURRENT INCOME	3,533,679	1,087,340	0	1,087,340	4,621,019	725,065
CAPITAL EXPENDITURE:						
MAIN ROAD 141	522,654				522,654	137,366
MAIN ROAD 150	2,819,066	(21,726)		(21,726)	2,797,340	102,153
MAIN ROAD 361	804,233	(90,000)	90,000	0	804,233	577,560 (1)
MAIN ROAD 544	239,942				239,942	53,928
MAIN ROAD 622	62,079	131,726	(50,000)	81,726	143,805	143,245 (1)
BRIDGES	0				0	0
TOTAL CAPITAL EXPENDITURE	4,447,974	20,000	40,000	60,000	4,507,974	1,014,252
NET COST OF ACTIVITY	(1,681,928)	1,094,627	(70,000)	1,024,627	(657,301)	400,090

(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	
OPERATING REVENUE:							
GRANTS	57,530				57,530	43,148	
STREET LIGHTING SUBSIDY	32,000		2,000	2,000	34,000	34,000	(1)
TOTAL OPERATING REVENUE	89,530	0	2,000	2,000	91,530	77,148	
OPERATING COSTS:							
STREET LIGHTING	114,339		44,000	44,000	158,339	107,957	(2)
KYOGLE	290,999	30,000		30,000	320,999	310,154	
BONALBO	40,741				40,741	16,676	
WOODENBONG	34,920				34,920	15,829	
MALLANGANEE	13,070		(5,000)	(5,000)	8,070	1,433	
WIANGAREE	6,135		5,000	5,000	11,135	9,481	
TABULAM	13,968				13,968	7,800	
OLD BONALBO	5,820				5,820	3,517	
OLD GREVILLIA	1,165				1,165	65	
DEPRECIATION	328,015				328,015	0	
TOTAL OPERATING COSTS	849,172	30,000	44,000	74,000	923,172	472,912	
OPERATING RESULT	(759,642)	(30,000)	(42,000)	(72,000)	(831,642)	(395,764)	
NON-CURRENT INCOME:							
DEPRECIATION	328,015				328,015	0	
INFRASTRUCTURE GRANTS	257,448				257,448	145,148	
SECTION 94 LEVIES	1,000				1,000	620	
TOTAL NON-CURRENT INCOME	586,463	0	0	0	586,463	145,768	
CAPITAL EXPENDITURE:							
CONSTRUCTION	1,346,461	63,193	(104,000)	(40,807)	1,305,654	376,386	(2)
TOTAL CAPITAL EXPENDITURE	1,346,461	63,193	(104,000)	(40,807)	1,305,654	376,386	
NET COST OF ACTIVITY	(1,519,640)	(93,193)	62,000	(31,193)	(1,550,833)	(626,382)	

(1) Additional subsidy received

(2) Match budget to required expenditure

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
OPERATING REVENUE:						
GRANTS AND CONTRIBUTIONS	495,206	(70,716)		(70,716)	424,490	346,345
S 94 HEAVY HAULAGE LEVIES	7,736				7,736	7,866
FLOOD DAMAGE	2,055,436				2,055,436	628,295
TOTAL OPERATING REVENUE	2,558,378	(70,716)	0	(70,716)	2,487,662	982,506
OPERATING COSTS:						
SEALED ROADS MAINTENANCE	546,968		250,000	250,000	796,968	655,799
UNSEALED ROADS MAINTENANCE	1,500,000		(90,000)	(90,000)	1,410,000	1,290,911
FLOOD DAMAGE	2,055,436				2,055,436	871,619
OTHER	38,222				38,222	36,589
DEPRECIATION	2,436,025				2,436,025	0
TOTAL OPERATING COSTS	6,576,651	0	160,000	160,000	6,736,651	2,854,918 (1)
OPERATING RESULT	(4,018,273)	(70,716)	(160,000)	(230,716)	(4,248,989)	(1,872,412)
NON-CURRENT INCOME:						
GRANTS	4,146,889	50,000	20,000	70,000	4,216,889	3,413,730 (2)
S 94 ROAD LEVIES	4,000				4,000	3,763
RESERVE TRANSFER	1,260,000				1,260,000	945,000
DEPRECIATION	2,436,025				2,436,025	0
PRIVATE CONTRIBUTIONS	60,000				60,000	0
TOTAL NON-CURRENT INCOME	7,906,914	50,000	20,000	70,000	7,976,914	4,362,493
CAPITAL EXPENDITURE:						
CONSTRUCTION	7,380,641	43,079	(12,746)	30,333	7,410,974	6,463,152 (3)
TOTAL CAPITAL EXPENDITURE	7,380,641	43,079	(12,746)	30,333	7,410,974	6,463,152
NET COST OF ACTIVITY	(3,492,000)	(63,795)	(127,254)	(191,049)	(3,683,049)	(3,973,071)

(1) Maintenance costs higher than anticipated

(2) Additional grant funds allocated

(3) Match budget to required expenditure

KYOGLÉ 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
OPERATING REVENUE:						
GOVERNMENT GRANTS	429,375				429,375	323,032
FLOOD DAMAGE	410,535				410,535	1,187,942
TOTAL OPERATING REVENUE	839,910	0	0	0	839,910	1,510,974
OPERATING COSTS:						
MAINTENANCE	517,359	138,927		138,927	656,286	602,856
DEPRECIATION	763,578				763,578	0
TOTAL OPERATING COSTS	1,280,937	138,927	0	138,927	1,419,864	602,856
OPERATING RESULT	(441,027)	(138,927)	0	(138,927)	(579,954)	908,118
NON-CURRENT INCOME:						
FEDERAL TIMBER BRIDGE PROG.	1,425,947				1,425,947	(58,554)
CONTRIBUTIONS	500				500	2,623
DEPRECIATION	763,578				763,578	0
FIXING COUNTRY ROADS	398,000				398,000	0
RESERVE TRANSFER	1,200,000				1,200,000	900,000
TOTAL NON-CURRENT INCOME	3,788,025	0	0	0	3,788,025	844,069
CAPITAL EXPENDITURE:						
CONSTRUCTION	6,796,077	531,328	142,600	673,928	7,470,005	5,026,010 (1)
TOTAL CAPITAL EXPENDITURE	6,796,077	531,328	142,600	673,928	7,470,005	5,026,010
NET COST OF ACTIVITY	(3,449,079)	(670,255)	(142,600)	(812,855)	(4,261,934)	(3,273,823)

(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	
OPERATING REVENUE:							
INCOME	0	5,113		5,113	5,113	10,737	
TABULAM FIRE EMERGENCY			251,605	251,605	251,605	0	(1)
TOTAL OPERATING REVENUE	0	5,113	251,605	256,718	256,718	10,737	
OPERATING COSTS:							
RFS CONTRIBUTION	264,050	5,113		5,113	269,163	215,496	
TOWN BRIGADE CONTRIBUTION	22,253				22,253	15,285	
SES CONTRIBUTION	25,375				25,375	14,227	
EMERGENCY MANAGEMENT ADMIN	1,500		15,000	15,000	16,500	15,920	(2)
TABULAM FIRE EMERGENCY	0	0	251,605	251,605	251,605	246,966	(1)
DEPRECIATION	133,681				133,681	0	
TOTAL OPERATING COSTS	446,859	5,113	266,605	271,718	718,577	507,894	
OPERATING RESULT	(446,859)	0	(15,000)	(15,000)	(461,859)	(497,157)	
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	(15,000)	(15,000)	(328,178)	(497,157)	

(1) Tabulam Fire Emergency

(2) Emergency management contribution higher than anticipated

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
OPERATING REVENUE:						
KYOGLE	116,307				116,307	110,430
BONALBO	11,710				11,710	10,308
WOODENBONG	16,228				16,228	16,001
TOTAL OPERATING REVENUE	144,245	0	0	0	144,245	136,739
OPERATING COSTS:						
KYOGLE	382,881		20,000	20,000	402,881	407,335 (1)
BONALBO	100,623				100,623	92,147
WOODENBONG	108,276				108,276	98,906
DEPRECIATION	172,875				172,875	0
TOTAL OPERATING COSTS	764,655	0	20,000	20,000	784,655	598,388
OPERATING RESULT	(620,410)	0	(20,000)	(20,000)	(640,410)	(461,649)
NON-CURRENT INCOME:						
GRANTS	50,000				50,000	16,500
DEPRECIATION	172,875				172,875	0
TOTAL NON-CURRENT INCOME	222,875	0	0	0	222,875	16,500
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	(20,000)	(20,000)	(494,687)	(481,032)

(1) Operating costs higher than anticipated

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
OPERATING REVENUE:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
KYOGLÉ	197,915	52,085		52,085	250,000	216,367
VILLAGES	69,384	25,616		25,616	95,000	69,197
PARKS ON CROWN RESERVES	125,345				125,345	91,598
TOWN ENTRANCES, SIGNS AND EQUIPMENT	36,293				36,293	23,726
PUBLIC TOILETS	29,735	7,265		7,265	37,000	30,654
VILLAGE MAINTENANCE AGREEMENTS	33,997				33,997	20,927
DEPRECIATION	184,352				184,352	0
TOTAL OPERATING COSTS	677,021	84,966	0	84,966	761,987	452,469
OPERATING RESULT	(677,021)	(84,966)	0	(84,966)	(761,987)	(452,469)
NON-CURRENT INCOME:						
DEPRECIATION	184,352				184,352	0
GRANTS / SUBSIDIES	599,218	31,948		31,948	631,166	385,164
SECTION 94 CONTRIBUTIONS	3,000				3,000	1,415
TOTAL NON-CURRENT INCOME	786,570	31,948	0	31,948	818,518	386,579
CAPITAL EXPENDITURE:						
IMPROVEMENTS	853,673	146,194		146,194	999,867	291,087
TOTAL CAPITAL EXPENDITURE	853,673	146,194	0	146,194	999,867	291,087
NET COST OF ACTIVITY	(744,124)	(199,212)	0	(199,212)	(943,336)	(356,977)

KYOGLÉ 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
OPERATING REVENUE:						
HALL & SHOP RENTS	168,231				168,231	138,155
INTERNAL RENTS	418,667	10,000		10,000	428,667	319,000
TOTAL OPERATING REVENUE	586,898	10,000	0	10,000	596,898	457,155
OPERATING COSTS:						
COUNCIL CHAMBERS	109,484		20,000	20,000	129,484	121,506
KMI	83,016				83,016	67,013
OTHER COMMUNITY BUILDINGS	168,888		(10,000)	(10,000)	158,888	126,847
BUILDINGS ON CROWN RESERVES	130,247		(1,922)	(1,922)	128,325	101,474
DEPRECIATION	261,801				261,801	0
TOTAL OPERATING COSTS	753,436	0	8,078	8,078	761,514	416,840 (1)
OPERATING RESULT	(166,538)	10,000	(8,078)	1,922	(164,616)	40,315
NON-CURRENT INCOME:						
DEPRECIATION	261,801				261,801	0
SECTION 94 INCOME	100				100	3,835
GRANTS	1,015,106				1,015,106	438,193
TOTAL NON-CURRENT INCOME	1,277,007	0	0	0	1,277,007	442,028
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,786,759	129,560		129,560	1,916,319	1,039,075
TOTAL CAPITAL EXPENDITURE	1,786,759	129,560	0	129,560	1,916,319	1,039,075
NET COST OF ACTIVITY	(676,290)	(119,560)	(8,078)	(127,638)	(803,928)	(556,732)

(1) Operating costs higher than anticipated

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
OPERATING REVENUE: CEMETERY FEES	99,812				99,812	90,699
TOTAL OPERATING REVENUE	99,812	0	0	0	99,812	90,699
OPERATING COSTS:						
KYOGLE CEMETERY	76,371		(10,000)	(10,000)	66,371	46,646 (1)
KYOGLE LAWN CEMETERY	55,208				55,208	40,113
OTHER CEMETERIES	18,195				18,195	16,863
CEMETERIES ON CROWN RES	1,129				1,129	0
DEPRECIATION	8,326				8,326	0
TOTAL OPERATING COSTS	159,229	0	(10,000)	(10,000)	149,229	103,622
OPERATING RESULT	(59,417)	0	10,000	10,000	(49,417)	(12,923)
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	10,000	10,000	(46,401)	(12,923)

(1) Operating costs lower than anticipated

**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
OPERATING REVENUE:						
INCOME	172,105				172,105	173,864
GRANTS	485,868	(60,000)		(60,000)	425,868	(23,280)
TOTAL OPERATING REVENUE	657,973	(60,000)	0	(60,000)	597,973	150,584
OPERATING COSTS:						
MAINTENANCE	528,753	(60,000)		(60,000)	468,753	410,727
DEPRECIATION	64,366				64,366	0
TOTAL OPERATING COSTS	593,119	(60,000)	0	(60,000)	533,119	410,727
OPERATING RESULT	64,854	0	0	0	64,854	(260,143)
NON-CURRENT INCOME:						
DEPRECIATION	64,366				64,366	0
DEVELOPER CONTRIBUTIONS	500				500	433
GRANTS / SUBSIDIES	191,151		8,000	8,000	199,151	(55,212) (1)
TOTAL NON-CURRENT INCOME	256,017	0	8,000	8,000	264,017	(54,779)
CAPITAL EXPENDITURE:						
STORMWATER WORKS	247,731		122,000	122,000	369,731	185,036 (2)
FLOOD MITIGATION	252,742		10,000	10,000	262,742	20,715 (1)
TOTAL CAPITAL EXPENDITURE	500,473	0	132,000	132,000	632,473	205,751
NET COST OF ACTIVITY	(179,602)	0	(124,000)	(124,000)	(303,602)	(520,673)

(1) Tabulam flood study variation

(2) Match budget to estimated cost to complete project

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
OPERATING REVENUE:						
PRIVATE WORKS	55,281				55,281	411,692
SUNDRY INCOME	5,395				5,395	54,469
TOTAL OPERATING REVENUE	60,676	0	0	0	60,676	466,161
OPERATING COSTS:						
ROAD SURVEY & DESIGN	25,756		(10,000)	(10,000)	15,756	750 (1)
EMPLOYMENT	1,197,258				1,197,258	1,002,952
PRIVATE WORKS	50,064				50,064	530,992
RECOVERIES	(1,211,150)		(20,640)	(20,640)	(1,231,790)	(1,060,781) (2)
TOTAL OPERATING COSTS	61,928	0	(30,640)	(30,640)	31,288	473,913
OPERATING RESULT	(1,252)	0	30,640	30,640	29,388	(7,752)
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	30,640	30,640	29,388	(7,752)

(1) Consultants costs lower than anticipated

(2) Project management fees higher than anticipated due to additional State Highways 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
OPERATING REVENUE:						
WORKS ORDERS	2,500,000		2,522,389	2,522,389	5,022,389	2,156,097 (1)
MAINTENANCE	983,454				983,454	703,629
TOTAL OPERATING REVENUE	3,483,454	0	2,522,389	2,522,389	6,005,843	2,859,726
OPERATING COSTS:						
MAINTENANCE MR 83	560,410				560,410	311,120
MAINTENANCE SH 16	301,177				301,177	340,756
WORKS ORDERS	2,273,945		2,225,715	2,225,715	4,499,660	3,002,829 (1)
TOTAL OPERATING COSTS	3,135,532	0	2,225,715	2,225,715	5,361,247	3,654,705
OPERATING RESULT	347,922	0	296,674	296,674	644,596	(794,979)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	700,000				700,000	525,000
MOVEMENT IN RECEIVABLES	0				0	(1,700,318)
TOTAL CAPITAL EXPENDITURE	700,000	0	0	0	700,000	(1,175,318)
NET COST OF ACTIVITY	(352,078)	0	296,674	296,674	(55,404)	380,339

(1) Works order activity higher than anticipated

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	
OPERATING REVENUE:							
QUARRY SALES	666,009	855,971	620,000	1,475,971	2,141,980	2,019,232	(1)
TOTAL OPERATING REVENUE	666,009	855,971	620,000	1,475,971	2,141,980	2,019,232	
OPERATING COSTS:							
QUARRY WORKING EXPENSES	532,560	463,482	260,000	723,482	1,256,042	1,082,335	(1)
DEPRECIATION	100,828				100,828	0	
TOTAL OPERATING COSTS	633,388	463,482	260,000	723,482	1,356,870	1,082,335	
OPERATING RESULT	32,621	392,489	360,000	752,489	785,110	936,897	
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	11,506	
RESERVE TRANSFERS	60,000				60,000	45,000	
MOVEMENT IN INVENTORIES					0	457,756	
TOTAL CAPITAL EXPENDITURE	101,240	0	0	0	101,240	514,262	
NET COST OF ACTIVITY	32,209	392,489	360,000	752,489	784,698	422,635	

(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	
OPERATING REVENUE:							
PLANT INCOME	4,708,836		500,000	500,000	5,208,836	4,543,623	(1)
PLANT SALES	275,000				275,000	242,102	
COST OF SOLD PLANT	(206,250)				(206,250)	(242,922)	
OTHER	69,593		(26,623)	(26,623)	42,970	37,102	(2)
TOTAL OPERATING REVENUE	4,847,179	0	473,377	473,377	5,320,556	4,579,905	
OPERATING COSTS:							
PLANT MAINTENANCE	1,565,012		300,000	300,000	1,865,012	1,578,630	(1)
DEPRECIATION	1,110,712				1,110,712	0	
DEPOTS	137,879	25,000		25,000	162,879	132,207	
STORES	(56,838)		(20,000)	(20,000)	(76,838)	(78,432)	(3)
TOTAL OPERATING COSTS	2,756,765	25,000	280,000	305,000	3,061,765	1,632,405	
OPERATING RESULT	2,090,414	(25,000)	193,377	168,377	2,258,791	2,947,500	
NON-CURRENT INCOME:							
DEPRECIATION	1,110,712				1,110,712	0	
COST OF SOLD PLANT	206,250				206,250	242,922	
TOTAL NON-CURRENT INCOME	1,316,962	0	0	0	1,316,962	242,922	
CAPITAL EXPENDITURE:							
PLANT PURCHASES	1,458,000		130,000	130,000	1,588,000	1,032,256	(4)
TRANSFER TO GENERAL FUND	2,400,000				2,400,000	1,800,000	
DEPOT IMPROVEMENTS	55,000				55,000	53,876	
MOVEMENT IN RECEIVABLES							
TOTAL CAPITAL EXPENDITURE	3,913,000	0	130,000	130,000	4,043,000	2,886,132	
NET COST OF ACTIVITY	(505,624)	(25,000)	63,377	38,377	(467,247)	304,290	

(1) Level of activity higher than anticipated

(2) Fewer staff on private use agreements

(3) Stores recoveries higher than anticipated

(4) Plant purchases higher than anticipated

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	
OPERATING REVENUE: RATES & USER CHARGES	1,609,141		43,000	43,000	1,652,141	1,472,054	(1)
TOTAL OPERATING REVENUE	1,609,141	0	43,000	43,000	1,652,141	1,472,054	
OPERATING COSTS:							
MANAGEMENT	381,093		59,000	59,000	440,093	297,522	
MAINS	148,957		40,000	40,000	188,957	172,043	
RESERVOIRS	25,017	19,983	15,000	34,983	60,000	50,665	
RAW WATER	212,105		(30,000)	(30,000)	182,105	137,836	
TREATMENT	460,451				460,451	346,706	
DEPRECIATION	264,256				264,256	0	
TOTAL OPERATING COSTS	1,491,879	19,983	84,000	103,983	1,595,862	1,004,772	(2)
OPERATING RESULT	117,262	(19,983)	(41,000)	(60,983)	56,279	467,282	
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		(41,000)	(41,000)	224,764	194,256	(3)
LOAN REPAYMENTS	203,418				203,418	100,666	
MOVEMENT IN RECEIVABLES	0				0	288,250	
TOTAL CAPITAL EXPENDITURE	469,182	0	(41,000)	(41,000)	428,182	583,172	
NET COST OF ACTIVITY	(86,664)	(19,983)	0	(19,983)	(106,647)	(113,821)	

(1) Consumption levels higher than anticipated

(2) Operating costs higher than anticipated

(3) Match budget to estimated cost to complete project

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
OPERATING REVENUE:						
RATES & USER CHARGES	1,451,373				1,451,373	1,385,415
TOTAL OPERATING REVENUE	1,451,373	0	0	0	1,451,373	1,385,415
OPERATING COSTS:						
OPERATIONS	339,734				339,734	246,289
MAINS	82,458		50,000	50,000	132,458	117,954
PUMPING STATIONS	145,092		(25,000)	(25,000)	120,092	94,884
TREATMENT	466,865		(15,000)	(15,000)	451,865	355,023
DEPRECIATION	196,152				196,152	0
TOTAL OPERATING COSTS	1,230,301	0	10,000	10,000	1,240,301	814,150 (1)
OPERATING RESULT	221,072	0	(10,000)	(10,000)	211,072	571,265
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		32,000	32,000	741,000	733,499 (2)
LOAN REPAYMENTS	20,864				20,864	14,898
MOVEMENT IN RECEIVABLES	0				0	227,587
TOTAL CAPITAL EXPENDITURE	729,864	0	32,000	32,000	761,864	975,984
NET COST OF ACTIVITY	(311,640)	0	(42,000)	(42,000)	(353,640)	(403,440)

(1) Operating costs higher than anticipated

(2) Match budget to estimated cost to complete project

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
OPERATING REVENUE:						
GARBAGE & SANITARY CHARGES	939,195				939,195	956,188
TOTAL OPERATING REVENUE	939,195	0	0	0	939,195	956,188
OPERATING COSTS:						
CONTRACTORS	315,115		84,000	84,000	399,115	299,142
ADMINISTRATION	114,504				114,504	85,878
CONTRIBUTION TO OWM	429,523				429,523	322,142
TOTAL OPERATING COSTS	859,142	0	84,000	84,000	943,142	707,162
OPERATING RESULT	80,053	0	(84,000)	(84,000)	(3,947)	249,026
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0				0	171,375
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	171,375
NET COST OF ACTIVITY	80,053	0	(84,000)	(84,000)	(3,947)	77,651

(1)

(1) Operating costs higher than anticipated

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 31/03/2019 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



7/05/2019

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)	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)				
Income								
Rates and Annual Charges	9,814				9,814	33	9,847	9,878
User Charges and Fees	6,482		556	300	7,338	3183	10,521	7,379
Interest and Investment Revenue	354				354		354	219
Grants and Contributions - Operating	6,931	635	214	(53)	7,727	2	7,729	5,653
Grants and Contributions - Capital	6,598	3,341	77	1,092	11,108	280	11,388	4,497
Other Revenues	5				5	7	12	18
Net gain from the disposal of assets	69				69		69	(1)
Total Income	30,253	3,976	847	1,339	36,415	3,505	39,920	27,643
Expenses								
Employee Benefits and on-costs	8,481		8	32	8,521	(3)	8,518	7,047
Borrowing Costs	290				290	(151)	139	63
Materials & Contracts	5,177	2,447	555	245	8,424	3,008	11,432	7,200
Depreciation and Amortisation	7,223				7,223		7,223	0
Other Expenses	2,167	22			2,189	51	2,240	1,849
Net Loss from Disposal of Assets	0				0		0	0
Total Expenses	23,338	2,469	563	277	26,647	2,905	29,552	16,159
Net Operating Result from continuing operations	6,915	1,507	284	1,062	9,768	600	10,368	11,484
Net Operating Result before capital items	317	(1,834)	207	(30)	(1,340)	320	(1,020)	6,987

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)

7/05/2019

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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)	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)				
Capital Funding								
Rates and other untied funding	11,160	554	289	(524)	11,479	(455)	11,024	12,183
Capital Grants & Contributions	6,598	3,341	77	1,092	11,108	280	11,388	4,497
Loans	0	5,000			5,000		5,000	0
Income from sale of assets	69				69		69	(1)
Other Capital Funding Sources	0				0		0	-
Total Capital Funding	17,827	8,895	366	568	27,656	(175)	27,481	16,679
Capital Expenditure								
Acquisitions								
Plant and Equipment	1,458				1,458	130	1,588	1,075
Land and Buildings	970	1,975	126	118	3,189		3,189	1,985
Roads, Bridges and Footpaths	13,530	6,441	240	450	20,661	6	20,667	12,174
Other	306	133			439		439	194
Stormwater Drainage	181	67			248	132	380	185
Water	175	91			266	(41)	225	194
Sewer	521	188			709	32	741	733
Total Acquisitions	17,141	8,895	366	568	26,970	259	27,229	16,540
Loan Repayments	686				686	(434)	252	139
Total Capital Expenditure	17,827	8,895	366	568	27,656	(175)	27,481	16,679

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)

7/05/2019

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Kyogle Council

Budget review for the quarter ended - 30 June 2019

Cash & Investments

	ORIGINAL	Approved Changes			REVISED Budget (000's)	Mar Review (000's)	Projected	Actual YTD (000's)
	Budget 2018/19 (000's)	Revotes (000's)	Sept Review (000's)	Dec Review (000's)			year end result (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)		(20)	432		432	417
Sewer Fund	371	(188)			183	(42)	141	83
Domestic Waste Management	(145)				(145)	(84)	(229)	(159)
Total Externally Restricted	1,544	(279)	-	(20)	1,245	(126)	1,119	1,006
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)	297	59	878
Quarries	705	(10)	202	190	1,087	360	1,447	1,033
Plant Replacement	810		(25)		785	64	849	1,545
Total Internally Restricted	7,307	(10)	147	190	7,634	721	8,355	7,582
Total Restricted	8,851	(289)	147	170	8,879	595	9,474	8,588
Unrestricted	900	(2,099)	(229)	325	(1,103)	180	(923)	1,317
Total Cash & Investments	9,751	(2,388)	(82)	495	7,776	775	8,551	9,905

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)

7/05/2019

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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> <hr/> <i>Current liabilities less specific purpose liabilities</i>	2.58	2.38	1.90	2.16
1.76%	Debt service ratio <i>Debt service cost</i> <hr/> <i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i>	0.87%	4.13%	3.86%	1.37%
29.27%	Rates & annual charges coverage ratio <i>Rates & annual charges revenues</i> <hr/> <i>Income from continuing operations</i>	35.73%	32.44%	26.95%	24.67%
6.89%	Rates & annual charges outstanding percentage <i>Rates & annual charges outstanding</i> <hr/> <i>Rates & annual charges collectible</i>	25.84%	6.65%	6.65%	6.63%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

7/05/2019

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