

KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD OCTOBER 1, 2019
TO DECEMBER 31, 2019**

Presented to Council February 10, 2020.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2020

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review
<u>General</u>				
Opening Balance - Restricted	5,851,551	9,588,182	9,588,182	9,588,182
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 5,851,551	<hr/> 9,588,182	<hr/> 9,588,182	<hr/> 9,588,182
Movement - Restricted	(1,670,202)	(2,637,030)	(2,098,588)	(1,485,661)
Movement - Unrestricted	0	0	0	0
	<hr/> (1,670,202)	<hr/> (2,637,030)	<hr/> (2,098,588)	<hr/> (1,485,661)
Closing Balance - Restricted	4,181,349	6,951,152	7,489,594	8,102,521
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 4,181,349	<hr/> 6,951,152	<hr/> 7,489,594	<hr/> 8,102,521
<u>State Highways</u>				
Opening Balance - Restricted	1,759,236	964,845	964,845	964,845
Movement - Restricted	(441,640)	(441,640)	(441,640)	(441,640)
Closing Balance - Restricted	<hr/> 1,317,596	<hr/> 523,205	<hr/> 523,205	<hr/> 523,205
<u>Quarries</u>				
Opening Balance - Restricted	1,447,130	1,052,337	1,052,337	1,052,337
Movement - Restricted	(209,297)	(237,848)	(237,848)	122,152
Closing Balance - Restricted	<hr/> 1,237,833	<hr/> 814,489	<hr/> 814,489	<hr/> 1,174,489
<u>Plant</u>				
Opening Balance - Restricted	848,739	1,479,147	1,479,147	1,479,147
Movement - Restricted	507,812	146,813	146,813	146,813
Closing Balance - Restricted	<hr/> 1,356,551	<hr/> 1,625,960	<hr/> 1,625,960	<hr/> 1,625,960
<u>Total General Fund</u>				
Opening Balance - Restricted	9,906,656	13,084,511	13,084,511	13,084,511
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 9,906,656	<hr/> 13,084,511	<hr/> 13,084,511	<hr/> 13,084,511
Movement - Restricted	(1,813,327)	(3,169,705)	(2,631,263)	(1,658,336)
Movement - Unrestricted	0	0	0	0
	<hr/> (1,813,327)	<hr/> (3,169,705)	<hr/> (2,631,263)	<hr/> (1,658,336)
Closing Balance - Restricted	8,093,329	9,914,806	10,453,248	11,426,175
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 8,093,329	<hr/> 9,914,806	<hr/> 10,453,248	<hr/> 11,426,175
<u>Water Fund</u>				
Opening Balance	432,066	371,424	371,424	371,424
Movement	(138,363)	(138,363)	(138,363)	(138,363)
Closing Balance	<hr/> 293,703	<hr/> 233,061	<hr/> 233,061	<hr/> 233,061
<u>Sewer Fund</u>				
Opening Balance	141,418	113,310	113,310	113,310
Movement	(118,033)	(118,033)	(118,033)	(118,033)
Closing Balance	<hr/> 23,385	<hr/> (4,723)	<hr/> (4,723)	<hr/> (4,723)
<u>Domestic Waste Fund</u>				
Opening Balance	(228,858)	(367,063)	(367,063)	(367,063)
Movement	(174,912)	(174,912)	(174,912)	(174,912)
Closing Balance	<hr/> (403,770)	<hr/> (541,975)	<hr/> (541,975)	<hr/> (541,975)

STATEMENT OF SIGNIFICANT VARIANCES

DECEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Rural Local Roads - Capital Expenditure		262,000
Bridges - Capital Grants	980,000	
Bridges - Capital Expenditure		98,000
Emergency Services - Income	320,753	
Emergency Services - Expenses		320,753
Parks & Gardens - Capital Grants	7,073	
Parks & Gardens - Capital Expenditure		14,146
Community Buildings - Grants	240,000	
Community Buildings - Operating Costs		240,000
Community Buildings - Capital Grants	400,000	
Community Buildings - Capital Expenditure		400,000
Quarries - Income	523,000	
Quarries - Expenses		163,000
Water - Capital Grants	360,000	
Water - Capital Expenditure		360,000
Totals	2,830,826	1,857,899
	Net Adjustment	972,927

**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	(534,150)	0	0	0	(534,150)	(294,599)
ADMINISTRATION	(1,264,862)	0	0	0	(1,264,862)	(618,539)
PERSONNEL	(461,818)	0	0	0	(461,818)	(393,606)
FINANCE	12,180,794	313,279	0	313,279	12,494,073	12,567,037
CROWN RESERVES	(182,582)	0	0	0	(182,582)	(176,482)
TOWN PLANNING	(459,176)	(51,292)	0	(51,292)	(510,468)	(212,733)
ENVIRONMENTAL HEALTH	(209,916)	0	0	0	(209,916)	(102,190)
BUILDING CONTROL	(31,596)	0	0	0	(31,596)	(5,876)
REGULATORY CONTROL	(110,132)	0	0	0	(110,132)	(59,110)
OTHER WASTE MANAGEMENT	(136,449)	0	0	0	(136,449)	334,717
STRATEGIC SERVICES	(662,630)	51,292	0	51,292	(611,338)	(277,527)
PRE SCHOOLS	(67,158)	0	0	0	(67,158)	(36,716)
PUBLIC LIBRARIES	(421,338)	0	0	0	(421,338)	(298,910)
REGIONAL ROADS	(1,238,383)	300,000	0	300,000	(938,383)	(2,311,799)
URBAN LOCAL ROADS	(1,721,115)	0	0	0	(1,721,115)	(571,790)
RURAL LOCAL ROADS	(2,970,392)	242,321	(262,000)	(19,679)	(2,990,071)	(894,816)
BRIDGES	(1,756,692)	(317,158)	882,000	564,842	(1,191,850)	(2,118,085)
EMERGENCY SERVICES	(369,964)	0	0	0	(369,964)	264,796
SWIMMING POOLS	(485,889)	0	0	0	(485,889)	(283,492)
PARKS & GARDENS	(1,056,742)	0	(7,073)	(7,073)	(1,063,815)	(342,059)
COMMUNITY BUILDINGS	(360,249)	0	0	0	(360,249)	(629,874)
PUBLIC CEMETERIES	(56,633)	0	0	0	(56,633)	5,432
STORMWATER MANAGEMENT	(120,625)	0	0	0	(120,625)	(30,558)
ENGINEERING ADMINISTRATION	(139,333)	0	0	0	(139,333)	122,759
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(3,401,111)
	(2,637,030)	538,442	612,927	1,151,369	(1,485,661)	234,869

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	265,008				265,008	166,428
COUNCILLOR SERVICES	200,108				200,108	87,416
COUNCILLOR PROF DEVELOPMT	27,819				27,819	5,570
ELECTION	0				0	0
LEGALS	15,920				15,920	18,159
ADVERTISING, JO, LGSA	95,659				95,659	52,208
RECOVERIES	(70,364)				(70,364)	(35,182)
TOTAL OPERATING COSTS	534,150	0	0	0	534,150	294,599
OPERATING RESULT	(534,150)	0	0	0	(534,150)	(294,599)
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	(534,150)	0	0	0	(534,150)	(294,599)

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:						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
EMPLOYMENT	680,523				680,523	362,241
OFFICE EXPENSES	567,778				567,778	324,033
OTHER	17,535				17,535	4,787
DEPRECIATION	81,270				81,270	0
RECOVERIES	(155,354)				(155,354)	(77,677)
TOTAL OPERATING COSTS	1,191,752	0	0	0	1,191,752	613,384
OPERATING RESULT	(1,191,752)	0	0	0	(1,191,752)	(613,384)
NON-CURRENT INCOME:						
DEPRECIATION	81,270				81,270	0
TOTAL NON-CURRENT INCOME	81,270	0	0	0	81,270	0
CAPITAL EXPENDITURE:						
OFFICE EQUIPMENT & FURNITURE	154,380				154,380	5,155
TOTAL CAPITAL EXPENDITURE	154,380	0	0	0	154,380	5,155
NET COST OF ACTIVITY	(1,264,862)	0	0	0	(1,264,862)	(618,539)

**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	62,838				62,838	50,854
TOTAL OPERATING REVENUE	62,838	0	0	0	62,838	50,854
OPERATING COSTS:						
EMPLOYMENT	235,445				235,445	214,025
INSURANCE & RISK MANAGEMENT	234,382				234,382	162,073
OTHER	112,948				112,948	78,687
TOOLS, CLOTHING & SIGNAGE	74,275				74,275	55,872
RECOVERIES	(132,394)				(132,394)	(66,197)
TOTAL OPERATING COSTS	524,656	0	0	0	524,656	444,460
OPERATING RESULT	(461,818)	0	0	0	(461,818)	(393,606)
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	(461,818)	0	0	0	(461,818)	(393,606)

**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	7,109,034				7,109,034	7,075,070
INTEREST & SUNDRY INCOME	191,273				191,273	90,358
REVENUE SHARING GRANT	1,098,047	313,279		313,279	1,411,326	705,663
TOTAL OPERATING REVENUE	8,398,354	313,279	0	313,279	8,711,633	7,871,091
OPERATING COSTS:						
FINANCE	505,439				505,439	272,936
VALUATION AND AUDITOR FEES	127,143				127,143	41,162
OTHER	33,551				33,551	9,796
INTEREST	161,485				161,485	0
RECOVERIES	(39,680)				(39,680)	(19,840)
TOTAL OPERATING COSTS	787,938	0	0	0	787,938	304,054
OPERATING RESULT	7,610,416	313,279	0	313,279	7,923,695	7,567,037
NON-CURRENT INCOME:						
LOAN INCOME	5,000,000				5,000,000	5,000,000
TOTAL NON-CURRENT INCOME	5,000,000	0	0	0	5,000,000	5,000,000
CAPITAL EXPENDITURE:						
LOAN REPAYMENTS	429,622				429,622	0
TOTAL CAPITAL EXPENDITURE	429,622	0	0	0	429,622	0
NET COST OF ACTIVITY	12,180,794	313,279	0	313,279	12,494,073	12,567,037

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	377,500	167,000		167,000	544,500	70,350
TOTAL OPERATING REVENUE	377,500	167,000	0	167,000	544,500	70,350
OPERATING COSTS:						
CROWN RESERVES	560,082	167,000		167,000	727,082	246,832
TOTAL OPERATING COSTS	560,082	167,000	0	167,000	727,082	246,832
OPERATING RESULT	(182,582)	0	0	0	(182,582)	(176,482)
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	(182,582)	0	0	0	(182,582)	(176,482)

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	149,058				149,058	93,358
TOTAL OPERATING REVENUE	149,058	0	0	0	149,058	93,358
OPERATING COSTS: EMPLOYMENT	432,314				432,314	204,165
OFFICE EXPENSES	65,612				65,612	16,628
OTHER	110,308	51,292		51,292	161,600	85,298
TOTAL OPERATING COSTS	608,234	51,292	0	51,292	659,526	306,091
OPERATING RESULT	(459,176)	(51,292)	0	(51,292)	(510,468)	(212,733)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(459,176)	(51,292)	0	(51,292)	(510,468)	(212,733)

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	162,566				162,566	137,854
TOTAL OPERATING REVENUE	162,566	0	0	0	162,566	137,854
OPERATING COSTS:						
EMPLOYMENT	227,356				227,356	140,547
NOXIOUS PLANTS	123,627				123,627	93,625
ON SITE WASTE MANAGEMENT	107,300				107,300	53,650
SUNDRIES	12,183				12,183	1,214
RECOVERIES	(97,984)				(97,984)	(48,992)
TOTAL OPERATING COSTS	372,482	0	0	0	372,482	240,044
OPERATING RESULT	(209,916)	0	0	0	(209,916)	(102,190)
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	(209,916)	0	0	0	(209,916)	(102,190)

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	52,968				52,968	35,704
TOTAL OPERATING REVENUE	52,968	0	0	0	52,968	35,704
OPERATING COSTS: BUILDING INSPECTIONS	84,564				84,564	41,580
TOTAL OPERATING COSTS	84,564	0	0	0	84,564	41,580
OPERATING RESULT	(31,596)	0	0	0	(31,596)	(5,876)
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	(31,596)	0	0	0	(31,596)	(5,876)

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	18,438				18,438	7,047
TOTAL OPERATING REVENUE	18,438	0	0	0	18,438	7,047
OPERATING COSTS: REGULATORY EXPENDITURE	128,570				128,570	66,157
DEPRECIATION	2,070				2,070	0
TOTAL OPERATING COSTS	130,640	0	0	0	130,640	66,157
OPERATING RESULT	(112,202)	0	0	0	(112,202)	(59,110)
NON-CURRENT INCOME: DEPRECIATION	2,070				2,070	0
TOTAL NON-CURRENT INCOME	2,070	0	0	0	2,070	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(110,132)	0	0	0	(110,132)	(59,110)

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	753,767				753,767	636,459
GRANTS	54,987				54,987	54,988
TOTAL OPERATING REVENUE	808,754	0	0	0	808,754	691,447
OPERATING COSTS:						
COLLECTION & WASTE DEPOTS	1,110,971				1,110,971	637,968
DEPRECIATION	58,310				58,310	0
RECOVERIES FROM DWM	(657,453)				(657,453)	(328,727)
NEWF CONTRIBUTION	10,879				10,879	8,927
TOTAL OPERATING COSTS	522,707	0	0	0	522,707	318,168
OPERATING RESULT	286,047	0	0	0	286,047	373,279
NON-CURRENT INCOME:						
DEPRECIATION	58,310				58,310	0
GRANTS						
TOTAL NON-CURRENT INCOME	58,310	0	0	0	58,310	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	451,707				451,707	24,187
LOAN REPAYMENTS	29,099				29,099	14,375
TOTAL CAPITAL EXPENDITURE	480,806	0	0	0	480,806	38,562
NET COST OF ACTIVITY	(136,449)	0	0	0	(136,449)	334,717

KYOGLE COUNCIL
DECEMBER QUARTER BUDGET REVIEW

PLANNING AND ENVIRONMENTAL - 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	5,270				5,270	3,767
COMMUNITY SERVICES	1,425				1,425	0
VISITOR INFORMATION CENTRE	7,615				7,615	2,409
SCCF GRANT	50,900				50,900	23,100
TOTAL OPERATING REVENUE	65,210	0	0	0	65,210	29,276
OPERATING COSTS:						
COMMUNITY DONATIONS	120,595				120,595	41,833
ART GALLERY EMPLOYMENT	80,756				80,756	44,466
ART GALLERY OTHER	35,567				35,567	24,566
COMMUNITY SERVICES	93,900				93,900	46,253
AGED CARE	53,292	(51,292)		(51,292)	2,000	2,000
STRATEGIC EMPLOYMENT	166,049				166,049	98,814
STRATEGIC OTHER	156,576				156,576	48,871
KRLFC GROUND IMPROVEMENTS	21,105				21,105	0
TOTAL OPERATING COSTS	727,840	(51,292)	0	(51,292)	676,548	306,803
OPERATING RESULT	(662,630)	51,292	0	51,292	(611,338)	(277,527)
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	(662,630)	51,292	0	51,292	(611,338)	(277,527)

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	67,158				67,158	36,716
TOTAL OPERATING COSTS	67,158	0	0	0	67,158	36,716
OPERATING RESULT	(67,158)	0	0	0	(67,158)	(36,716)
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	(67,158)	0	0	0	(67,158)	(36,716)

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	49,223				49,223	89,042
TOTAL OPERATING REVENUE	49,223	0	0	0	49,223	89,042
OPERATING COSTS:						
CONTRIBUTION TO REGIONAL LIBRARY	396,340				396,340	349,764
KYOGLE LIBRARY EXPENSES	74,221				74,221	38,188
DEPRECIATION	656				656	0
TOTAL OPERATING COSTS	471,217	0	0	0	471,217	387,952
OPERATING RESULT	(421,994)	0	0	0	(421,994)	(298,910)
NON-CURRENT INCOME:						
DEPRECIATION	656				656	0
TOTAL NON-CURRENT INCOME	656	0	0	0	656	0
CAPITAL EXPENDITURE:						
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0
NET COST OF ACTIVITY	(421,338)	0	0	0	(421,338)	(298,910)

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	1,182,536	300,000		300,000	1,482,536	872,893
TOTAL OPERATING REVENUE	1,182,536	300,000	0	300,000	1,482,536	872,893
OPERATING COSTS:						
MAIN ROAD 141	215,177				215,177	78,781
MAIN ROAD 150	62,388		(15,000)	(15,000)	47,388	23,446 (1)
MAIN ROAD 361	332,388		15,000	15,000	347,388	202,716 (1)
MAIN ROAD 544	86,000				86,000	25,429
MAIN ROAD 622	48,390				48,390	7,025
DEPRECIATION	1,061,620				1,061,620	0
TOTAL OPERATING COSTS	1,805,963	0	0	0	1,805,963	337,397
OPERATING RESULT	(623,427)	300,000	0	300,000	(323,427)	535,496
NON-CURRENT INCOME:						
DEPRECIATION	1,061,620				1,061,620	0
CAPITAL GRANTS	8,021,903				8,021,903	1,116,181
SECTION 94 LEVIES	5,000				5,000	2,330
TRANSFER FROM RESERVE	800,000				800,000	400,000
TOTAL NON-CURRENT INCOME	9,888,523	0	0	0	9,888,523	1,518,511
CAPITAL EXPENDITURE:						
MAIN ROAD 141	781,601		10,000	10,000	791,601	840,297 (1)
MAIN ROAD 150	7,901,020				7,901,020	2,571,705
MAIN ROAD 361	1,000,000				1,000,000	706,024
MAIN ROAD 544	307,710		(10,000)	(10,000)	297,710	247,390 (1)
MAIN ROAD 622	63,148				63,148	390
BRIDGES	450,000				450,000	0
TOTAL CAPITAL EXPENDITURE	10,503,479	0	0	0	10,503,479	4,365,806
NET COST OF ACTIVITY	(1,238,383)	300,000	0	300,000	(938,383)	(2,311,799)

(1) 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	59,256				59,256	29,628
STREET LIGHTING SUBSIDY	34,000				34,000	0
TOTAL OPERATING REVENUE	93,256	0	0	0	93,256	29,628
OPERATING COSTS:						
STREET LIGHTING	138,000				138,000	61,020
KYOGLE	297,220				297,220	171,531
BONALBO	41,611				41,611	13,429
WOODENBONG	35,666				35,666	6,161
MALLANGANEE	13,362				13,362	2,883
WIANGAREE	6,252				6,252	2,125
TABULAM	14,268				14,268	6,305
OLD BONALBO	5,944				5,944	1,447
OLD GREVILLIA	1,190				1,190	106
DEPRECIATION	339,050				339,050	0
TOTAL OPERATING COSTS	892,563	0	0	0	892,563	265,007
OPERATING RESULT	(799,307)	0	0	0	(799,307)	(235,379)
NON-CURRENT INCOME:						
DEPRECIATION	339,050				339,050	0
INFRASTRUCTURE GRANTS	127,300				127,300	0
SECTION 94 LEVIES	1,000				1,000	616
TOTAL NON-CURRENT INCOME	467,350	0	0	0	467,350	616
CAPITAL EXPENDITURE:						
CONSTRUCTION	1,389,158				1,389,158	337,027
TOTAL CAPITAL EXPENDITURE	1,389,158	0	0	0	1,389,158	337,027
NET COST OF ACTIVITY	(1,721,115)	0	0	0	(1,721,115)	(571,790)

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	905,947	242,321		242,321	1,148,268	773,229
S 94 HEAVY HAULAGE LEVIES	7,941				7,941	2,737
TOTAL OPERATING REVENUE	913,888	242,321	0	242,321	1,156,209	775,966
OPERATING COSTS:						
SEALED ROADS MAINTENANCE	546,968				546,968	381,325
UNSEALED ROADS MAINTENANCE	1,500,000				1,500,000	877,655
OTHER	38,645				38,645	32,739
DEPRECIATION	2,400,640				2,400,640	0
TOTAL OPERATING COSTS	4,486,253	0	0	0	4,486,253	1,291,719
OPERATING RESULT	(3,572,365)	242,321	0	242,321	(3,330,044)	(515,753)
NON-CURRENT INCOME:						
GRANTS	326,543				326,543	0
S 94 ROAD LEVIES	4,000				4,000	209
RESERVE TRANSFER	1,300,000				1,300,000	650,000
DEPRECIATION	2,400,640				2,400,640	0
PRIVATE CONTRIBUTIONS	60,000				60,000	60,000
PAYABLES					0	1,003,339
TOTAL NON-CURRENT INCOME	4,091,183	0	0	0	4,091,183	1,713,548
CAPITAL EXPENDITURE:						
CONSTRUCTION	3,489,210		262,000	262,000	3,751,210	2,092,611 (1)
TOTAL CAPITAL EXPENDITURE	3,489,210	0	262,000	262,000	3,751,210	2,092,611
NET COST OF ACTIVITY	(2,970,392)	242,321	(262,000)	(19,679)	(2,990,071)	(894,816)

(1) Match budget to required expenditure

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	798,136				798,136	577,008
TOTAL OPERATING REVENUE	798,136	0	0	0	798,136	577,008
OPERATING COSTS:						
MAINTENANCE	486,317				486,317	293,156
DEPRECIATION	791,160				791,160	0
TOTAL OPERATING COSTS	1,277,477	0	0	0	1,277,477	293,156
OPERATING RESULT	(479,341)	0	0	0	(479,341)	283,852
NON-CURRENT INCOME:						
FEDERAL TIMBER BRIDGE PROG.	1,744,477	295,000		295,000	2,039,477	54,476
CONTRIBUTIONS	587,500				587,500	751
DEPRECIATION	791,160				791,160	0
FIXING COUNTRY ROADS	489,476				489,476	0
DROUGHT COMMUNITIES PROG.			980,000	980,000	980,000	0 (1)
RESERVE TRANSFER	800,000				800,000	400,000
TOTAL NON-CURRENT INCOME	4,412,613	295,000	980,000	1,275,000	5,687,613	455,227
CAPITAL EXPENDITURE:						
CONSTRUCTION	5,689,964	612,158	98,000	710,158	6,400,122	2,857,164 (2)
RECEIVABLES					0	0
TOTAL CAPITAL EXPENDITURE	5,689,964	612,158	98,000	710,158	6,400,122	2,857,164
NET COST OF ACTIVITY	(1,756,692)	(317,158)	882,000	564,842	(1,191,850)	(2,118,085)

(1) Drought communities funding

(2) Match budget to required expenditure

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		320,753	320,753	320,753	774,978	(1)
TOTAL OPERATING REVENUE	0	0	320,753	320,753	320,753	774,978	
OPERATING COSTS:							
RFS CONTRIBUTION	320,099				320,099	170,086	
TOWN BRIGADE CONTRIBUTION	22,587				22,587	10,988	
SES CONTRIBUTION	25,756				25,756	10,761	
EMERGENCY MANAGEMENT ADMIN	1,522				1,522	10,000	
BUSHFIRE EMERGENCIES			320,753	320,753	320,753	308,347	(1)
DEPRECIATION	141,750				141,750	0	
TOTAL OPERATING COSTS	511,714	0	320,753	320,753	832,467	510,182	
OPERATING RESULT	(511,714)	0	0	0	(511,714)	264,796	
NON-CURRENT INCOME:							
DEPRECIATION	141,750				141,750	0	
TOTAL NON-CURRENT INCOME	141,750	0	0	0	141,750	0	
CAPITAL EXPENDITURE:							
BUSHFIRE SHEDS							
RECEIVABLES							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(369,964)	0	0	0	(369,964)	264,796	

(1) Bushfire emergency events

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	119,797				119,797	85,165
BONALBO	12,062				12,062	8,579
WOODENBONG	16,715				16,715	11,671
TOTAL OPERATING REVENUE	148,574	0	0	0	148,574	105,415
OPERATING COSTS:						
KYOGLE	391,959				391,959	237,521
BONALBO	103,015				103,015	56,899
WOODENBONG	110,882				110,882	72,744
DEPRECIATION	124,200				124,200	0
TOTAL OPERATING COSTS	730,056	0	0	0	730,056	367,164
OPERATING RESULT	(581,482)	0	0	0	(581,482)	(261,749)
NON-CURRENT INCOME:						
GRANTS	33,500				33,500	33,500
DEPRECIATION	124,200				124,200	0
TOTAL NON-CURRENT INCOME	157,700	0	0	0	157,700	33,500
CAPITAL EXPENDITURE:						
IMPROVEMENTS	62,107				62,107	55,243
TOTAL CAPITAL EXPENDITURE	62,107	0	0	0	62,107	55,243
NET COST OF ACTIVITY	(485,889)	0	0	0	(485,889)	(283,492)

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	202,287				202,287	128,219
VILLAGES	70,800				70,800	30,885
PARKS ON CROWN RESERVES	127,890				127,890	85,346
TOWN ENTRANCES, SIGNS AND EQUIPMENT	37,104				37,104	12,289
PUBLIC TOILETS	30,313				30,313	14,661
VILLAGE MAINTENANCE AGREEMENTS	34,507				34,507	18,800
DEPRECIATION	184,070				184,070	0
TOTAL OPERATING COSTS	686,971	0	0	0	686,971	290,200
OPERATING RESULT	(686,971)	0	0	0	(686,971)	(290,200)
NON-CURRENT INCOME:						
DEPRECIATION	184,070				184,070	0
GRANTS / SUBSIDIES	246,002		7,073	7,073	253,075	0 (1)
SECTION 94 CONTRIBUTIONS	3,000				3,000	0
TOTAL NON-CURRENT INCOME	433,072	0	7,073	7,073	440,145	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	802,843		14,146	14,146	816,989	51,859 (1)
TOTAL CAPITAL EXPENDITURE	802,843	0	14,146	14,146	816,989	51,859
NET COST OF ACTIVITY	(1,056,742)	0	(7,073)	(7,073)	(1,063,815)	(342,059)

(1) SCP Tabulam project

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	173,278				173,278	57,113	
GRANTS			240,000	240,000	240,000	0	(1)
INTERNAL RENTS	444,947				444,947	222,474	
TOTAL OPERATING REVENUE	618,225	0	240,000	240,000	858,225	279,587	
OPERATING COSTS:							
COUNCIL CHAMBERS	111,519				111,519	67,939	
KMI	84,658				84,658	108,941	
OTHER COMMUNITY BUILDINGS	172,937		240,000	240,000	412,937	90,151	(1)
BUILDINGS ON CROWN RESERVES	132,319				132,319	92,297	
DEPRECIATION	200,170				200,170	0	
TOTAL OPERATING COSTS	701,603	0	240,000	240,000	941,603	359,328	
OPERATING RESULT	(83,378)	0	0	0	(83,378)	(79,741)	
NON-CURRENT INCOME:							
DEPRECIATION	200,170				200,170	0	
SECTION 94 INCOME	100				100	98	
GRANTS	393,862		400,000	400,000	793,862	0	(1)
TOTAL NON-CURRENT INCOME	594,132	0	400,000	400,000	994,132	98	
CAPITAL EXPENDITURE:							
CONSTRUCTION	871,003		400,000	400,000	1,271,003	412,888	(1)
RECEIVABLES					0	137,343	
TOTAL CAPITAL EXPENDITURE	871,003	0	400,000	400,000	1,271,003	550,231	
NET COST OF ACTIVITY	(360,249)	0	0	0	(360,249)	(629,874)	

(1) DCPE Drought projects

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	102,806				102,806	67,641
TOTAL OPERATING REVENUE	102,806	0	0	0	102,806	67,641
OPERATING COSTS:						
KYOGLE CEMETERY	77,936				77,936	30,853
KYOGLE LAWN CEMETERY	56,361				56,361	18,880
OTHER CEMETERIES	18,571				18,571	12,476
CEMETERIES ON CROWN RES	1,154				1,154	0
DEPRECIATION	10,560				10,560	0
TOTAL OPERATING COSTS	164,582	0	0	0	164,582	62,209
OPERATING RESULT	(61,776)	0	0	0	(61,776)	5,432
NON-CURRENT INCOME:						
DEPRECIATION	10,560				10,560	0
TOTAL NON-CURRENT INCOME	10,560	0	0	0	10,560	0
CAPITAL EXPENDITURE:						
CEMETERY IMPROVEMENTS	5,417				5,417	0
TOTAL CAPITAL EXPENDITURE	5,417	0	0	0	5,417	0
NET COST OF ACTIVITY	(56,633)	0	0	0	(56,633)	5,432

**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	177,268				177,268	157,788
GRANTS	0				0	0
TOTAL OPERATING REVENUE	177,268	0	0	0	177,268	157,788
OPERATING COSTS:						
MAINTENANCE	43,746				43,746	15,813
DEPRECIATION	73,110				73,110	0
TOTAL OPERATING COSTS	116,856	0	0	0	116,856	15,813
OPERATING RESULT	60,412	0	0	0	60,412	141,975
NON-CURRENT INCOME:						
DEPRECIATION	73,110				73,110	0
DEVELOPER CONTRIBUTIONS	500				500	0
GRANTS / SUBSIDIES	283,255				283,255	15,679
TOTAL NON-CURRENT INCOME	356,865	0	0	0	356,865	15,679
CAPITAL EXPENDITURE:						
STORMWATER WORKS	183,833				183,833	157,788
FLOOD MITIGATION	354,069				354,069	30,424
RECEIVABLES					0	0
TOTAL CAPITAL EXPENDITURE	537,902	0	0	0	537,902	188,212
NET COST OF ACTIVITY	(120,625)	0	0	0	(120,625)	(30,558)

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	56,308				56,308	40,223
SUNDRY INCOME	5,556				5,556	3,407
TOTAL OPERATING REVENUE	61,864	0	0	0	61,864	43,630
OPERATING COSTS:						
ROAD SURVEY & DESIGN	26,142				26,142	2,958
EMPLOYMENT	1,243,986				1,243,986	714,855
PRIVATE WORKS	50,934				50,934	50,782
RECOVERIES	(1,119,865)				(1,119,865)	(847,724)
TOTAL OPERATING COSTS	201,197	0	0	0	201,197	(79,129)
OPERATING RESULT	(139,333)	0	0	0	(139,333)	122,759
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	(139,333)	0	0	0	(139,333)	122,759

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	2,575,000				2,575,000	0
MAINTENANCE	1,012,958				1,012,958	0
TOTAL OPERATING REVENUE	3,587,958	0	0	0	3,587,958	0
OPERATING COSTS:						
MAINTENANCE MR 83	577,223				577,223	246,135
MAINTENANCE SH 16	310,212				310,212	190,676
WORKS ORDERS	2,342,163				2,342,163	974,753
TOTAL OPERATING COSTS	3,229,598	0	0	0	3,229,598	1,411,564
OPERATING RESULT	358,360	0	0	0	358,360	(1,411,564)
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
RESERVE TRANSFERS	800,000				800,000	400,000
MOVEMENT IN RECEIVABLES	0				0	(841,092)
TOTAL CAPITAL EXPENDITURE	800,000	0	0	0	800,000	(441,092)
NET COST OF ACTIVITY	(441,640)	0	0	0	(441,640)	(970,472)

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	512,490		523,000	523,000	1,035,490	863,989 (1)
TOTAL OPERATING REVENUE	512,490	0	523,000	523,000	1,035,490	863,989
OPERATING COSTS:						
QUARRY WORKING EXPENSES	390,746		163,000	163,000	553,746	317,861 (1)
DEPRECIATION	54,330				54,330	0
TOTAL OPERATING COSTS	445,076	0	163,000	163,000	608,076	317,861
OPERATING RESULT	67,414	0	360,000	360,000	427,414	546,128
NON-CURRENT INCOME:						
DEPRECIATION	54,330				54,330	0
TOTAL NON-CURRENT INCOME	54,330	0	0	0	54,330	0
CAPITAL EXPENDITURE:						
QUARRY REHABILITATION	59,592				59,592	0
RESERVE TRANSFERS	300,000				300,000	150,000
MOVEMENT IN INVENTORIES					0	261,929
TOTAL CAPITAL EXPENDITURE	359,592	0	0	0	359,592	411,929
NET COST OF ACTIVITY	(237,848)	0	360,000	360,000	122,152	134,199

(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	4,803,322				4,803,322	2,926,740
PLANT SALES	317,500				317,500	233,608
COST OF SOLD PLANT	(423,750)				(423,750)	(238,536)
OTHER	60,000				60,000	19,913
TOTAL OPERATING REVENUE	4,757,072	0	0	0	4,757,072	2,941,725
OPERATING COSTS:						
PLANT MAINTENANCE	1,590,426				1,590,426	949,519
DEPRECIATION	1,129,620				1,129,620	0
DEPOTS	146,156				146,156	59,996
STORES	(66,924)				(66,924)	(47,652)
TOTAL OPERATING COSTS	2,799,278	0	0	0	2,799,278	961,863
OPERATING RESULT	1,957,794	0	0	0	1,957,794	1,979,862
NON-CURRENT INCOME:						
DEPRECIATION	1,129,620				1,129,620	0
COST OF SOLD PLANT	423,750				423,750	238,536
TOTAL NON-CURRENT INCOME	1,553,370	0	0	0	1,553,370	238,536
CAPITAL EXPENDITURE:						
PLANT PURCHASES	1,508,500				1,508,500	1,261,857
TRANSFER TO GENERAL FUND	1,800,000				1,800,000	900,000
DEPOT IMPROVEMENTS	55,851				55,851	0
MOVEMENT IN RECEIVABLES						
TOTAL CAPITAL EXPENDITURE	3,364,351	0	0	0	3,364,351	2,161,857
NET COST OF ACTIVITY	146,813	0	0	0	146,813	56,541

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	1,681,885				1,681,885	1,121,660
TOTAL OPERATING REVENUE	1,681,885	0	0	0	1,681,885	1,121,660
OPERATING COSTS:						
MANAGEMENT	377,626				377,626	213,600
MAINS	151,970				151,970	195,286
RESERVOIRS	25,429				25,429	15,386
RAW WATER	216,260				216,260	93,247
TREATMENT	468,896				468,896	245,104
DEPRECIATION	255,970				255,970	0
TOTAL OPERATING COSTS	1,496,151	0	0	0	1,496,151	762,623
OPERATING RESULT	185,734	0	0	0	185,734	359,037
NON-CURRENT INCOME:						
GRANTS	103,500		360,000	360,000	463,500	0 (1)
DEVELOPER CONTRIBUTIONS	1,000				1,000	0
DEPRECIATION	255,970				255,970	0
TOTAL NON-CURRENT INCOME	360,470	0	360,000	360,000	720,470	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	473,000		360,000	360,000	833,000	148,119 (1)
LOAN REPAYMENTS	211,567				211,567	104,875
MOVEMENT IN RECEIVABLES	0				0	299,825
TOTAL CAPITAL EXPENDITURE	684,567	0	360,000	360,000	1,044,567	552,819
NET COST OF ACTIVITY	(138,363)	0	0	0	(138,363)	(193,782)

(1) DCPE Drought project

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	1,523,801				1,523,801	1,077,081
TOTAL OPERATING REVENUE	1,523,801	0	0	0	1,523,801	1,077,081
OPERATING COSTS:						
OPERATIONS	342,673				342,673	177,606
MAINS	84,129				84,129	29,791
PUMPING STATIONS	148,107				148,107	65,870
TREATMENT	476,340				476,340	232,170
DEPRECIATION	192,740				192,740	0
TOTAL OPERATING COSTS	1,243,989	0	0	0	1,243,989	505,437
OPERATING RESULT	279,812	0	0	0	279,812	571,644
NON-CURRENT INCOME:						
GRANTS	337,500				337,500	0
DEVELOPER CONTRIBUTIONS	1,000				1,000	0
DEPRECIATION	192,740				192,740	0
TOTAL NON-CURRENT INCOME	531,240	0	0	0	531,240	0
CAPITAL EXPENDITURE:						
CONSTRUCTION	907,000				907,000	124,474
LOAN REPAYMENTS	22,085				22,085	10,842
MOVEMENT IN RECEIVABLES	0				0	231,388
TOTAL CAPITAL EXPENDITURE	929,085	0	0	0	929,085	366,704
NET COST OF ACTIVITY	(118,033)	0	0	0	(118,033)	204,940

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	976,763				976,763	1,009,714
TOTAL OPERATING REVENUE	976,763	0	0	0	976,763	1,009,714
OPERATING COSTS:						
CONTRACTORS	378,000				378,000	228,687
ADMINISTRATION	116,222				116,222	58,111
CONTRIBUTION TO OWM	657,453				657,453	328,727
TOTAL OPERATING COSTS	1,151,675	0	0	0	1,151,675	615,525
OPERATING RESULT	(174,912)	0	0	0	(174,912)	394,189
NON-CURRENT INCOME:						
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0
CAPITAL EXPENDITURE:						
MOVEMENT IN RECEIVABLES	0				0	402,874
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	402,874
NET COST OF ACTIVITY	(174,912)	0	0	0	(174,912)	(8,685)

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 31/12/2019 indicates that Council's projected financial position at 30/06/2020 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

31/01/2020

Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2020

Consolidated Income Statement

	ORIGINAL Budget 2019/20 (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	10,539			10,539		10,539	10,153
User Charges and Fees	6,079			6,079		6,079	1,499
Interest and Investment Revenue	323			323		323	107
Grants and Contributions - Operating	6,547	(1,867)	1,022	5,702	561	6,263	2,764
Grants and Contributions - Capital	9,117	3,654	295	13,066	1747	14,813	3,148
Other Revenues	6			6		6	8
Net gain from the disposal of assets	0			0		0	-
Total Income	32,611	1,787	1,317	35,715	2,308	38,023	17,679
Expenses							
Employee Benefits and on-costs	8,686	32		8,718		8,718	4,885
Borrowing Costs	289			289		289	54
Materials & Contracts	3,585	699	167	4,451	201	4,652	1,393
Depreciation and Amortisation	7,101			7,101		7,101	0
Other Expenses	2,350	22		2,372		2,372	1,567
Net Loss from Disposal of Assets	106			106		106	5
Total Expenses	22,117	753	167	23,037	201	23,238	7,904
Net Operating Result from continuing operations	10,494	1,034	1,150	12,678	2,107	14,785	9,775
Net Operating Result before capital items	1,377	(2,620)	855	(388)	360	(28)	6,627

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)

31/01/2020

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2019 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 30 June 2020

Capital Budget - Consolidated

	ORIGINAL Budget 2019/20 (000's)	Approved Changes			REVISSED 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	11,146	(1,264)	317	10,199	(613)	9,586	3,937	
Capital Grants & Contributions	9,117	3,654	295	13,066	1,747	14,813	3,148	
Loans	0	5,000		5,000		5,000	5,000	
Income from sale of assets	0			0		0	-	
Other Capital Funding Sources	0			0		0	-	
Total Capital Funding	20,263	7,390	612	28,265	1,134	29,399	12,085	
Capital Expenditure								
Acquisitions								
Plant and Equipment	1,148	361		1,509		1,509	1,262	
Land and Buildings	2,248			2,248	400	2,648	546	
Roads, Bridges and Footpaths	14,043	7,029	612	21,684	374	22,058	9,674	
Other	568			568		568	37	
Stormwater Drainage	184			184		184	158	
Water	473			473	360	833	148	
Sewer	907			907		907	130	
Total Acquisitions	19,571	7,390	612	27,573	1,134	28,707	11,955	
Loan Repayments	692			692		692	130	
Total Capital Expenditure	20,263	7,390	612	28,265	1,134	29,399	12,085	

Notes :

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Prepared by: Glenn Rose

(Responsible Accounting Officer)

31/01/2020

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Kyogle Council

Budget review for the quarter ended - 30 June 2020

Cash & Investments

	ORIGINAL	Approved Changes		REVISED	Dec	Projected	Actual
	Budget 2019/20 (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	1,907			1,907		1,907	1,907
Developer Contributions	161			161		161	107
Other	277			277		277	215
Water Fund	233			233		233	172
Sewer Fund	(5)			(5)		(5)	308
Domestic Waste Management	(542)			(542)		(542)	(383)
Total Externally Restricted	2,031	-	-	2,031	-	2,031	2,326
Internally Restricted							
Employee Leave Entitlements	1,381			1,381		1,381	1,381
Buildings	150			150		150	150
Carry-over Works	464			464		464	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	138			138		138	138
Transport	523			523		523	124
Quarries	843	(29)		814	360	1,174	1,187
Plant Replacement	1,987	(361)		1,626		1,626	1,591
Total Internally Restricted	7,286	(390)	-	6,896	360	7,256	6,371
Total Restricted	9,317	(390)	-	8,927	360	9,287	8,697
Unrestricted	1,640	(966)	539	1,213	613	1,826	3,850
Total Cash & Investments	10,957	(1,356)	539	10,140	973	11,113	12,547

Notes :

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

31/01/2020

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Kyogle Council

Budget review for the quarter ended - 30 June 2020

Financial Indicators

Actual Result 2018/19	Ratio	Result YTD 2019/20	Forecast result ORIGINAL Budget 2019/20	Forecast result REVISED Budget 2019/20	Forecast result PROJECTED Budget 2019/20
	Unrestricted current ratio				
3.76	<i>Current assets less all external restrictions</i> <hr/> <i>Current liabilities less specific purpose liabilities</i>	2.42	2.11	1.92	2.15
1.55%	Debt service ratio <i>Debt service cost</i> <hr/> <i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i>	1.27%	4.18%	4.33%	4.23%
28.34%	Rates & annual charges coverage ratio <i>Rates & annual charges revenues</i> <hr/> <i>Income from continuing operations</i>	57.43%	32.32%	29.51%	27.72%
6.86%	Rates & annual charges outstanding percentage <i>Rates & annual charges outstanding</i> <hr/> <i>Rates & annual charges collectible</i>	42.03%	6.49%	6.49%	6.49%

Prepared by: Glenn Rose

(Responsible Accounting Officer)

31/01/2020

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