

KYOGLE COUNCIL



**QUARTERLY BUDGET REVIEW
FOR THE PERIOD OCTOBER 1, 2023
TO DECEMBER 31, 2023**

Presented to Council February 12, 2024.

BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2023

	Management Plan	Actual Plus Revotes	September Quarter Review	December Quarter Review
<u>General</u>				
Opening Balance - Restricted	18,511,933	52,356,891	52,356,891	52,356,891
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 18,511,933	<hr/> 52,356,891	<hr/> 52,356,891	<hr/> 52,356,891
Movement - Restricted	(2,875,674)	(25,609,001)	(24,162,650)	(24,276,936)
Movement - Unrestricted	0	0	0	0
	<hr/> (2,875,674)	<hr/> (25,609,001)	<hr/> (24,162,650)	<hr/> (24,276,936)
Closing Balance - Restricted	15,636,259	26,747,890	28,194,241	28,079,955
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 15,636,259	<hr/> 26,747,890	<hr/> 28,194,241	<hr/> 28,079,955
<u>State Highways</u>				
Opening Balance - Restricted	(1,296,459)	(4,178,692)	(4,178,692)	(4,178,692)
Movement - Restricted	267,607	267,607	517,449	515,229
Closing Balance - Restricted	<hr/> (1,028,852)	<hr/> (3,911,085)	<hr/> (3,661,243)	<hr/> (3,663,463)
<u>Quarries</u>				
Opening Balance - Restricted	581,145	1,193,532	1,193,532	1,193,532
Movement - Restricted	(114,079)	(251,450)	(164,315)	(110,315)
Closing Balance - Restricted	<hr/> 467,066	<hr/> 942,082	<hr/> 1,029,217	<hr/> 1,083,217
<u>Plant</u>				
Opening Balance - Restricted	(1,093,898)	693,910	693,910	693,910
Movement - Restricted	1,593,898	216,760	216,760	174,005
Closing Balance - Restricted	<hr/> 500,000	<hr/> 910,670	<hr/> 910,670	<hr/> 867,915
<u>Total General Fund</u>				
Opening Balance - Restricted	16,702,721	50,065,641	50,065,641	50,065,641
Opening Balance - Unrestricted	0	0	0	0
	<hr/> 16,702,721	<hr/> 50,065,641	<hr/> 50,065,641	<hr/> 50,065,641
Movement - Restricted	(1,128,248)	(25,376,084)	(23,592,756)	(23,698,017)
Movement - Unrestricted	0	0	0	0
	<hr/> (1,128,248)	<hr/> (25,376,084)	<hr/> (23,592,756)	<hr/> (23,698,017)
Closing Balance - Restricted	15,574,473	24,689,557	26,472,885	26,367,624
Closing Balance - Unrestricted	0	0	0	0
	<hr/> 15,574,473	<hr/> 24,689,557	<hr/> 26,472,885	<hr/> 26,367,624
<u>Water Fund</u>				
Opening Balance	701,111	484,804	484,804	484,804
Movement	225,068	(61,967)	(61,967)	(61,967)
Closing Balance	<hr/> 926,179	<hr/> 422,837	<hr/> 422,837	<hr/> 422,837
<u>Sewer Fund</u>				
Opening Balance	951,296	947,964	947,964	947,964
Movement	497,840	(20,875)	(20,875)	833
Closing Balance	<hr/> 1,449,136	<hr/> 927,089	<hr/> 927,089	<hr/> 948,797
<u>Domestic Waste Fund</u>				
Opening Balance	(7,445)	(79,281)	(79,281)	(79,281)
Movement	51,110	51,110	51,110	51,110
Closing Balance	<hr/> 43,665	<hr/> (28,171)	<hr/> (28,171)	<hr/> (28,171)

STATEMENT OF SIGNIFICANT VARIANCES DECEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Governance - Employment Costs		308,798
Administration - Income	710	
Administration - Office Expenses		131,386
Administration - Office Equipment		(131,386)
Personnel - Grants & Subsidies	10,000	
Personnel - Outdoor Staff Costs		150,000
Personnel - Insurance & Risk Management		(60,000)
Finance - Rates Income	9,282	
Finance - Interest Income	326,000	
Finance - Operating Costs		66,000
Regulatory Control - Income	4,000	
Regulatory Control - Operating Costs		18,000
Regulatory Control - Microchipping Program		(37,054)
Regulatory Control - Construction		37,054
Other Waste - Waste Charges	69,621	
Other Waste - Collection Costs		69,621
Strategic, Community & Cultural - Community Services Income	15,000	
Strategic, Community & Cultural - Working it out in Kyogle Income	(59,031)	
Strategic, Community & Cultural - Community Donations		1,398
Strategic, Community & Cultural - Gallery Employment		7,000
Strategic, Community & Cultural - Gallery Other		9,000
Strategic, Community & Cultural - Community Services Costs		15,000
Strategic, Community & Cultural - Working it out in Kyogle Costs		(59,031)
Pre Schools - Income	1,980	
Public Libraries - Income	2,004	
Public Libraries - Contribution to Regional Library		13,466
Regional Roads - Operating Grants	3,078,722	
Regional Roads - Operating Costs		77,664
Regional Roads - Capital Expenditure		5,746,315
Regional Roads - Flood damage Works		(2,029,162)
Urban Roads - Street Lighting Subsidy	4,001	
Urban Roads - Operating Costs		20,000
Rural Roads - Operating Grants	(271,835)	
Rural Roads - Heavy Haulage Levies	34,648	
Rural Roads - Sealed Roads Maintenance		150,000
Rural Roads - Other Expenses		6,877
Rural Roads - Capital Expenditure		(150,000)
Rural Roads - Flood damage works		(725,070)
Bridges - Operating Grants	(49,007)	
Emergency Services - Income	9,636	
Emergency Services - SES Contributions		6,778
Community Buildings - Hall & Shop Rents	20,432	
Community Buildings - KMI Operating Costs		20,432
Public Cemeteries - Income	11,635	
Engineering Administration - Sundry Income	1,000	
Engineering Administration - Employment Costs		100,000
Engineering Administration - Recoveries		(430,000)
State Highways - Revenue	159,644	
State Highways - Operating Costs		161,864
Quarries - Income	124,000	
Quarries - Operating Costs		70,000
Plant - Plant Sales	45,371	
Plant - Other Income	(8,650)	
Plant - Depot Costs		200
Plant - Stores Operations		(40,000)
Plant - Plant Purchases		115,371
Plant - EV Charging Stations		3,905
Water - Capital Grants	(6,459,901)	
Water - Construction		(6,459,901)
Sewer - Capital Grants	(3,709,099)	
Sewer - Construction		(3,730,807)
Domestic Waste - Waste Charges	18,000	
Domestic Waste - Collection Costs		18,000
Totals	(6,611,837)	(6,528,282)
	Net Adjustment	(83,555)

**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	(647,718)	0	(308,798)	(308,798)	(956,516)	(673,336)
ADMINISTRATION	(1,478,063)	(12,500)	710	(11,790)	(1,489,853)	(867,213)
PERSONNEL	(174,625)	0	(80,000)	(80,000)	(254,625)	(811,375)
FINANCE	5,811,404	1,236,239	269,282	1,505,521	7,316,925	7,963,400
CROWN RESERVES	(616,245)	0	0	0	(616,245)	31,457
TOWN PLANNING	(537,760)	(18,000)	0	(18,000)	(555,760)	(150,170)
ENVIRONMENTAL HEALTH	(650,049)	2,104	0	2,104	(647,945)	(236,007)
BUILDING CONTROL	(31,468)	(34,000)	0	(34,000)	(65,468)	(26,460)
REGULATORY CONTROL	(476,062)	0	(14,000)	(14,000)	(490,062)	(75,572)
OTHER WASTE MANAGEMENT	(165,215)	0	0	0	(165,215)	367,331
STRATEGIC SERVICES	(2,142,458)	0	(17,398)	(17,398)	(2,159,856)	(474,173)
PRE SCHOOLS	(72,338)	0	1,980	1,980	(70,358)	(37,568)
PUBLIC LIBRARIES	(469,599)	0	(11,462)	(11,462)	(481,061)	(347,452)
REGIONAL ROADS	(1,195,296)	(428,159)	(716,095)	(1,144,254)	(2,339,550)	2,138,945
URBAN LOCAL ROADS	(2,993,726)	(67,935)	(15,999)	(83,934)	(3,077,660)	(3,944,874)
RURAL LOCAL ROADS	(5,058,623)	765,621	481,006	1,246,627	(3,811,996)	10,785,911
BRIDGES	(9,981,241)	(507,017)	(49,007)	(556,024)	(10,537,265)	(3,141,722)
EMERGENCY SERVICES	(505,401)	0	2,858	2,858	(502,543)	(279,013)
SWIMMING POOLS	(855,645)	0	0	0	(855,645)	(405,756)
PARKS & GARDENS	(2,094,864)	0	0	0	(2,094,864)	695,360
COMMUNITY BUILDINGS	(1,905,549)	0	0	0	(1,905,549)	772,680
PUBLIC CEMETERIES	(102,701)	0	11,635	11,635	(91,066)	174,511
STORMWATER MANAGEMENT	(684,647)	0	0	0	(684,647)	(100,958)
ENGINEERING ADMINISTRATION	1,418,888	510,000	331,000	841,000	2,259,888	1,156,945
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(15,325,482)
	(25,609,001)	1,446,353	(114,288)	1,332,065	(24,276,936)	(2,810,591)

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	342,571		308,798	308,798	651,369	521,588	(1)
COUNCILLOR SERVICES	230,791				230,791	116,639	
COUNCILLOR PROF DEVELOPMT	29,961				29,961	7,746	
ELECTION	0			0	0	0	
LEGALS	17,148				17,148	9,635	
ADVERTISING, JO, LGSA	103,038				103,038	55,624	
RECOVERIES	(75,791)				(75,791)	(37,896)	
TOTAL OPERATING COSTS	647,718	0	308,798	308,798	956,516	673,336	
OPERATING RESULT	(647,718)	0	(308,798)	(308,798)	(956,516)	(673,336)	
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	(647,718)	0	(308,798)	(308,798)	(956,516)	(673,336)	

(1) Termination of general manager

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: ADMINISTRATION INCOME			710	710	710	710	(1)
TOTAL OPERATING REVENUE	0	0	710	710	710	710	
OPERATING COSTS:							
EMPLOYMENT	834,469				834,469	444,365	
OFFICE EXPENSES	643,005	12,500	131,386	143,886	786,891	484,210	(2)
OTHER	18,888				18,888	5,365	
DEPRECIATION	89,708				89,708	0	
RECOVERIES	(167,336)				(167,336)	(83,668)	
TOTAL OPERATING COSTS	1,418,734	12,500	131,386	143,886	1,562,620	850,272	
OPERATING RESULT	(1,418,734)	(12,500)	(130,676)	(143,176)	(1,561,910)	(849,562)	
NON-CURRENT INCOME: DEPRECIATION	89,708				89,708	0	
TOTAL NON-CURRENT INCOME	89,708	0	0	0	89,708	0	
CAPITAL EXPENDITURE: OFFICE EQUIPMENT & FURNITURE	149,037		(131,386)	(131,386)	17,651	17,651	(2)
TOTAL CAPITAL EXPENDITURE	149,037	0	(131,386)	(131,386)	17,651	17,651	
NET COST OF ACTIVITY	(1,478,063)	(12,500)	710	(11,790)	(1,489,853)	(867,213)	

(1) Sundry income

(2) Computer costs categorised as expense

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	70,724		10,000	10,000	80,724	69,053	(1)
TOTAL OPERATING REVENUE	70,724	0	10,000	10,000	80,724	69,053	
OPERATING COSTS:							
EMPLOYMENT	461,372				461,372	278,091	
OUTDOOR STAFF COSTS	2,053,427		150,000	150,000	2,203,427	1,772,545	(2)
ONCOST RECOVERIES	(2,591,162)				(2,591,162)	(1,454,675)	
INSURANCE & RISK MANAGEMENT	252,459		(60,000)	(60,000)	192,459	181,897	(3)
OTHER	110,772				110,772	90,302	
TOOLS, CLOTHING & SIGNAGE	101,086				101,086	83,570	
RECOVERIES	(142,605)				(142,605)	(71,302)	
TOTAL OPERATING COSTS	245,349	0	90,000	90,000	335,349	880,428	
OPERATING RESULT	(174,625)	0	(80,000)	(80,000)	(254,625)	(811,375)	
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	(174,625)	0	(80,000)	(80,000)	(254,625)	(811,375)	

(1) Insurance scheme returns higher than anticipated

(2) Outdoor staff training costs higher than anticipated

(3) Insurance costs lower than anticipated

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	8,138,213		9,282	9,282	8,147,495	8,029,789	(1)
INTEREST & SUNDRY INCOME	531,108	500,000	326,000	826,000	1,357,108	998,330	(2)
REVENUE SHARING GRANT	(466,415)	736,239		736,239	269,824	134,912	
TOTAL OPERATING REVENUE	8,202,906	1,236,239	335,282	1,571,521	9,774,427	9,163,031	
OPERATING COSTS:							
FINANCE	640,713		66,000	66,000	706,713	404,299	(3)
VALUATION AND AUDITOR FEES	120,712				120,712	50,612	
OTHER	36,139				36,139	12,426	
INTEREST	193,365				193,365	35,048	
RECOVERIES	(42,741)				(42,741)	(21,371)	
TOTAL OPERATING COSTS	948,188	0	66,000	66,000	1,014,188	481,014	
OPERATING RESULT	7,254,718	1,236,239	269,282	1,505,521	8,760,239	8,682,017	
NON-CURRENT INCOME:							
LOAN INCOME							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
LOAN REPAYMENTS	1,443,314				1,443,314	718,617	
TOTAL CAPITAL EXPENDITURE	1,443,314	0	0	0	1,443,314	718,617	
NET COST OF ACTIVITY	5,811,404	1,236,239	269,282	1,505,521	7,316,925	7,963,400	

(1) Net rates collected higher than anticipated

(2) Interest rates and level of funds invested higher than anticipated

(3) Audit risk and improvement committee costs higher than anticipated

(3) Asset valuation fees higher than anticipated

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	978,945				978,945	196,965
TOTAL OPERATING REVENUE	978,945	0	0	0	978,945	196,965
OPERATING COSTS: CROWN RESERVES	1,595,190				1,595,190	165,508
TOTAL OPERATING COSTS	1,595,190	0	0	0	1,595,190	165,508
OPERATING RESULT	(616,245)	0	0	0	(616,245)	31,457
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	(616,245)	0	0	0	(616,245)	31,457

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	167,768				167,768	123,219
GRANTS	22,500				22,500	0
TOTAL OPERATING REVENUE	190,268	0	0	0	190,268	123,219
OPERATING COSTS:						
EMPLOYMENT	474,636	18,000		18,000	492,636	252,685
OFFICE EXPENSES	51,131				51,131	5,207
OTHER	202,261				202,261	15,497
TOTAL OPERATING COSTS	728,028	18,000	0	18,000	746,028	273,389
OPERATING RESULT	(537,760)	(18,000)	0	(18,000)	(555,760)	(150,170)
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	(537,760)	(18,000)	0	(18,000)	(555,760)	(150,170)

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	185,534				185,534	155,281
GRANTS	71,046				71,046	4,513
TOTAL OPERATING REVENUE	256,580	0	0	0	256,580	159,794
OPERATING COSTS:						
EMPLOYMENT	572,005				572,005	258,477
NOXIOUS PLANTS	133,162				133,162	101,175
ON SITE WASTE MANAGEMENT	115,576				115,576	57,788
SUNDRIES	70,914	337		337	71,251	14,090
FLYING FOX MANAGEMENT PLAN	11,020				11,020	0
FAWCETT CREEK - RESTORATION	2,441	(2,441)		(2,441)	0	0
FLYING FOX HABITAT RESTORATION RECOVERIES	145,739 (144,228)				145,739 (144,228)	36,385 (72,114)
TOTAL OPERATING COSTS	906,629	(2,104)	0	(2,104)	904,525	395,801
OPERATING RESULT	(650,049)	2,104	0	2,104	(647,945)	(236,007)
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	(650,049)	2,104	0	2,104	(647,945)	(236,007)

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	59,619				59,619	40,568
TOTAL OPERATING REVENUE	59,619	0	0	0	59,619	40,568
OPERATING COSTS: BUILDING INSPECTIONS	91,087	34,000		34,000	125,087	67,028
TOTAL OPERATING COSTS	91,087	34,000	0	34,000	125,087	67,028
OPERATING RESULT	(31,468)	(34,000)	0	(34,000)	(65,468)	(26,460)
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	(31,468)	(34,000)	0	(34,000)	(65,468)	(26,460)

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	19,886		4,000	4,000	23,886	14,056	(1)
GRANTS							
TOTAL OPERATING REVENUE	19,886	0	4,000	4,000	23,886	14,056	
OPERATING COSTS:							
REGULATORY EXPENDITURE	123,083		18,000	18,000	141,083	78,817	(2)
MICROCHIPPING PROGRAM	47,865		(37,054)	(37,054)	10,811	10,811	(3)
DEPRECIATION	2,519				2,519	0	
TOTAL OPERATING COSTS	173,467	0	(19,054)	(19,054)	154,413	89,628	
OPERATING RESULT	(153,581)	0	23,054	23,054	(130,527)	(75,572)	
NON-CURRENT INCOME:							
DEPRECIATION	2,519				2,519	0	
TOTAL NON-CURRENT INCOME	2,519	0	0	0	2,519	0	
CAPITAL EXPENDITURE:							
CONSTRUCTION	325,000		37,054	37,054	362,054	0	(3)
TOTAL CAPITAL EXPENDITURE	325,000	0	37,054	37,054	362,054	0	
NET COST OF ACTIVITY	(476,062)	0	(14,000)	(14,000)	(490,062)	(75,572)	

(1) Level of activity higher than anticipated

(2) Employment costs / security patrols higher than anticipated

(3) Local government recovery grant 2 transfer

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	979,423	177,000	69,621	246,621	1,226,044	1,067,151	(1)
GRANTS	251,662	72,100		72,100	323,762	50,883	
TOTAL OPERATING REVENUE	1,231,085	249,100	69,621	318,721	1,549,806	1,118,034	
OPERATING COSTS:							
COLLECTION & WASTE DEPOTS	1,815,509	249,100	69,621	318,721	2,134,230	986,376	(1)
DEPRECIATION	75,592				75,592	0	
RECOVERIES FROM DWM	(641,264)				(641,264)	(320,632)	
NEWF CONTRIBUTION	11,718				11,718	9,418	
TOTAL OPERATING COSTS	1,261,555	249,100	69,621	318,721	1,580,276	675,162	
OPERATING RESULT	(30,470)	0	0	0	(30,470)	442,872	
NON-CURRENT INCOME:							
DEPRECIATION	75,592				75,592	0	
GRANTS							
TOTAL NON-CURRENT INCOME	75,592	0	0	0	75,592	0	
CAPITAL EXPENDITURE:							
IMPROVEMENTS	175,519				175,519	58,341	
LOAN REPAYMENTS	34,818				34,818	17,200	
TOTAL CAPITAL EXPENDITURE	210,337	0	0	0	210,337	75,541	
NET COST OF ACTIVITY	(165,215)	0	0	0	(165,215)	367,331	

(1) Level of activity higher than anticipated

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	5,932				5,932	3,065	
COMMUNITY SERVICES	1,425		15,000	15,000	16,425	12,000	(1)
VISITOR INFORMATION CENTRE	8,572				8,572	376	
WORKING IT OUT IN KYOGLE			(59,031)	(59,031)	(59,031)	0	(2)
COMMUNITY EVENTS PROGRAM	60,342				60,342	49,468	
LOCAL RECOVERY RESOURCES UP FOR ADVENTURE	369,440	69,400		69,400	369,440	71,728	
					69,400	69,400	
TOTAL OPERATING REVENUE	445,711	69,400	(44,031)	25,369	471,080	206,037	
OPERATING COSTS:							
COMMUNITY DONATIONS	242,563		1,398	1,398	243,961	80,748	(3)
ART GALLERY EMPLOYMENT	87,556		7,000	7,000	94,556	94,120	(4)
ART GALLERY OTHER	52,677		9,000	9,000	61,677	31,531	(5)
COMMUNITY SERVICES	86,156		15,000	15,000	101,156	44,973	(1)
STRATEGIC EMPLOYMENT	203,691				203,691	126,434	
STRATEGIC OTHER	191,051				191,051	71,581	
SWOOPIN SEASON YOUTH PROG.	170,325				170,325	19,767	
WORKING IT OUT IN KYOGLE	59,031		(59,031)	(59,031)	0	0	(2)
COMMUNITY RESILIENCE OFFICER	239,787				239,787	0	
CULTURAL TOURISM PROG.	9,449				9,449	0	
EVACUATION CENTRE SUPPORT	244,650				244,650	17,836	
LOCAL RECOVERY RESOURCES	311,488				311,488	70,982	
COMMUNITY PLACE MGMT	434,800				434,800	26,250	
COMM ASSET BUSINESS MGMT	219,419				219,419	1,935	
COMMUNITY EVENTS PROGRAM	56,346				56,346	45,473	
UP FOR ADVENTURE PROJECT	(20,820)	69,400		69,400	48,580	48,580	
TOTAL OPERATING COSTS	2,588,169	69,400	(26,633)	42,767	2,630,936	680,210	
OPERATING RESULT	(2,142,458)	0	(17,398)	(17,398)	(2,159,856)	(474,173)	
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	(2,142,458)	0	(17,398)	(17,398)	(2,159,856)	(474,173)	

(1) West of the range Australia day funding / program

(2) Working it out in Kyogle project discontinued

(3) Australia day committees insurance

(4) Employment costs for the period higher than anticipated

(5) Contractor costs

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: PRE SCHOOLS			1,980	1,980	1,980	1,980 (1)
TOTAL OPERATING REVENUE	0	0	1,980	1,980	1,980	1,980
OPERATING COSTS: PRE SCHOOLS	72,338				72,338	39,548
TOTAL OPERATING COSTS	72,338	0	0	0	72,338	39,548
OPERATING RESULT	(72,338)	0	1,980	1,980	(70,358)	(37,568)
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	(72,338)	0	1,980	1,980	(70,358)	(37,568)

(1) Insurance claim

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	95,130		2,004	2,004	97,134	94,154	(1)
TOTAL OPERATING REVENUE	95,130	0	2,004	2,004	97,134	94,154	
OPERATING COSTS:							
CONTRIBUTION TO REGIONAL LIBRARY	484,784		13,466	13,466	498,250	404,096	(2)
KYOGLE LIBRARY EXPENSES	79,945				79,945	37,510	
DEPRECIATION	724				724	0	
TOTAL OPERATING COSTS	565,453	0	13,466	13,466	578,919	441,606	
OPERATING RESULT	(470,323)	0	(11,462)	(11,462)	(481,785)	(347,452)	
NON-CURRENT INCOME:							
DEPRECIATION	724				724	0	
TOTAL NON-CURRENT INCOME	724	0	0	0	724	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(469,599)	0	(11,462)	(11,462)	(481,061)	(347,452)	

(1) Per capita subsidy higher than anticipated

(2) Annual contribution higher than anticipated

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:							
GRANTS AND CONTRIBUTIONS	1,330,955		3,078,722	3,078,722	4,409,677	3,609,864	(1)
TOTAL OPERATING REVENUE	1,330,955	0	3,078,722	3,078,722	4,409,677	3,609,864	
OPERATING COSTS:							
MAIN ROAD 141	225,299		(80,000)	(80,000)	145,299	44,962	(2)
MAIN ROAD 150	64,476				64,476	24,514	
MAIN ROAD 361	342,336		157,664	157,664	500,000	402,796	(2)
MAIN ROAD 544	88,266				88,266	27,439	
MAIN ROAD 622	49,686				49,686	33,156	
DEPRECIATION	1,340,596				1,340,596	0	
TOTAL OPERATING COSTS	2,110,659	0	77,664	77,664	2,188,323	532,867	
OPERATING RESULT	(779,704)	0	3,001,058	3,001,058	2,221,354	3,076,997	
NON-CURRENT INCOME:							
DEPRECIATION	1,340,596				1,340,596	0	
CAPITAL GRANTS	12,798,990	(353,859)		(353,859)	12,445,131	2,510,381	
INSURANCE REIMBURSEMENT	3,000,000				3,000,000	0	
SECTION 94 LEVIES	10,537				10,537	0	
TRANSFER FROM RESERVE	0				0	0	
FLOOD DAMAGE	110,204	11,561,873		11,561,873	11,672,077	4,936,877	
TOTAL NON-CURRENT INCOME	17,260,327	11,208,014	0	11,208,014	28,468,341	7,447,258	
CAPITAL EXPENDITURE:							
MAIN ROAD 141	424,818		(54,614)	(54,614)	370,204	0	(2)
MAIN ROAD 150	23,050		(23,050)	(23,050)	0	0	(2)
MAIN ROAD 361	16,760,589	93,278	5,823,979	5,917,257	22,677,846	5,107,656	(3)
MAIN ROAD 544	105,326				105,326	0	
MAIN ROAD 622	34,224				34,224	0	
BRIDGES	0				0	0	
FLOOD DAMAGE	327,912	11,542,895	(2,029,162)	9,513,733	9,841,645	3,277,654	(3)
TOTAL CAPITAL EXPENDITURE	17,675,919	11,636,173	3,717,153	15,353,326	33,029,245	8,385,310	
NET COST OF ACTIVITY	(1,195,296)	(428,159)	(716,095)	(1,144,254)	(2,339,550)	2,138,945	

(1) Pothole repair program / Block grant / Roads to recovery allocation

(2) Match budget to required expenditure

(3) Pothole repair funding and Flood funding added to Clarence Way

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	67,934	(67,934)		(67,934)	0	0	
STREET LIGHTING SUBSIDY	34,000		4,001	4,001	38,001	38,001	(1)
TOTAL OPERATING REVENUE	101,934	(67,934)	4,001	(63,933)	38,001	38,001	
OPERATING COSTS:							
STREET LIGHTING	95,000				95,000	74,977	
KYOGLE	329,449				329,449	265,814	
BONALBO	46,124				46,124	27,872	
WOODENBONG	39,534				39,534	12,587	
MALLANGANEE	14,874		(5,000)	(5,000)	9,874	299	(2)
WIANGAREE	6,867		20,000	20,000	26,867	19,036	(2)
TABULAM	15,814		5,000	5,000	20,814	13,687	(2)
OLD BONALBO	6,591				6,591	1,148	
OLD GREVILLIA	1,320				1,320	0	
DEPRECIATION	435,381				435,381	0	
TOTAL OPERATING COSTS	990,954	0	20,000	20,000	1,010,954	415,420	
OPERATING RESULT	(889,020)	(67,934)	(15,999)	(83,933)	(972,953)	(377,419)	
NON-CURRENT INCOME:							
DEPRECIATION	435,381				435,381	0	
INFRASTRUCTURE GRANTS	4,321,980				4,321,980	3,516,572	
FLOOD FUNDING	0	7,183,018		7,183,018	7,183,018	0	
SECTION 94 LEVIES	5,269				5,269	0	
TOTAL NON-CURRENT INCOME	4,762,630	7,183,018	0	7,183,018	11,945,648	3,516,572	
CAPITAL EXPENDITURE:							
CONSTRUCTION	6,019,668				6,019,668	275,453	
FLOOD DAMAGE	847,668	7,183,019		7,183,019	8,030,687	6,808,574	
TOTAL CAPITAL EXPENDITURE	6,867,336	7,183,019	0	7,183,019	14,050,355	7,084,027	
NET COST OF ACTIVITY	(2,993,726)	(67,935)	(15,999)	(83,934)	(3,077,660)	(3,944,874)	

(1) Street lighting subsidy allocation determined

(2) Match budget to required expenditure

KYOGLÉ 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	(249,386)	794,052	(271,835)	522,217	272,831	47,179	(1)
S 94 HEAVY HAULAGE LEVIES	8,367		34,648	34,648	43,015	34,003	(2)
TOTAL OPERATING REVENUE	(241,019)	794,052	(237,187)	556,865	315,846	81,182	
OPERATING COSTS:							
SEALED ROADS MAINTENANCE	563,967		150,000	150,000	713,967	573,392	(3)
UNSEALED ROADS MAINTENANCE	1,545,000				1,545,000	1,070,624	
OTHER	40,855		6,877	6,877	47,732	37,732	(4)
DEPRECIATION	3,064,933				3,064,933	0	
TOTAL OPERATING COSTS	5,214,755	0	156,877	156,877	5,371,632	1,681,748	
OPERATING RESULT	(5,455,774)	794,052	(394,064)	399,988	(5,055,786)	(1,600,566)	
NON-CURRENT INCOME:							
GRANTS & CONTRIBUTIONS	1,808,516	34,612		34,612	1,843,128	368,312	
S 94 ROAD LEVIES	10,537				10,537	9,549	
RESERVE TRANSFER	982,444				982,444	491,222	
DEPRECIATION	3,064,933				3,064,933	0	
FLOOD FUNDING		14,570,222		14,570,222	14,570,222	28,462,191	
TOTAL NON-CURRENT INCOME	5,866,430	14,604,834	0	14,604,834	20,471,264	29,331,274	
CAPITAL EXPENDITURE:							
CONSTRUCTION	4,487,982	63,045	(150,000)	(86,955)	4,401,027	404,520	(3)
FLOOD DAMAGE	981,297	14,570,220	(725,070)	13,845,150	14,826,447	16,540,277	(5)
PAYABLES							
TOTAL CAPITAL EXPENDITURE	5,469,279	14,633,265	(875,070)	13,758,195	19,227,474	16,944,797	
NET COST OF ACTIVITY	(5,058,623)	765,621	481,006	1,246,627	(3,811,996)	10,785,911	

(1) Roads to recovery grant allocation determined

(2) Heavy haulage levies higher than anticipated

(3) Match budget to required expenditure

(4) Newlog contribution higher than anticipated

(5) Pothole repair program funds moved to Clarence Way

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	907,563	(507,017)	(49,007)	(556,024)	351,539	0 (1)
TOTAL OPERATING REVENUE	907,563	(507,017)	(49,007)	(556,024)	351,539	0
OPERATING COSTS:						
MAINTENANCE	42,437				42,437	34,731
DEPRECIATION	1,126,068				1,126,068	0
TOTAL OPERATING COSTS	1,168,505	0	0	0	1,168,505	34,731
OPERATING RESULT	(260,942)	(507,017)	(49,007)	(556,024)	(816,966)	(34,731)
NON-CURRENT INCOME:						
FEDERAL TIMBER BRIDGE PROG.						(58,070)
S94 CONTRIBUTIONS	2,101				2,101	0
DEPRECIATION	1,126,068				1,126,068	0
BETTERMENT FUND	2,461,945				2,461,945	0
FIXING COUNTRY BRIDGES	15,416,294				15,416,294	6,220,756
RESERVE TRANSFER	487,720				487,720	243,860
TOTAL NON-CURRENT INCOME	19,494,128	0	0	0	19,494,128	6,406,546
CAPITAL EXPENDITURE:						
CONSTRUCTION RECEIVABLES	29,214,427				29,214,427	9,513,537
TOTAL CAPITAL EXPENDITURE	29,214,427	0	0	0	29,214,427	9,513,537
NET COST OF ACTIVITY	(9,981,241)	(507,017)	(49,007)	(556,024)	(10,537,265)	(3,141,722)

(1) Roads to recovery grant allocation determined

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			9,636	9,636	9,636	9,636	(1)
TOTAL OPERATING REVENUE	0	0	9,636	9,636	9,636	9,636	
OPERATING COSTS:							
RFS CONTRIBUTION	449,513				449,513	241,925	
TOWN BRIGADE CONTRIBUTION	26,041				26,041	15,294	
SES CONTRIBUTION	19,443		6,778	6,778	26,221	26,220	(2)
EMERGENCY MANAGEMENT ADMIN	10,404				10,404	5,210	
DEPRECIATION	172,954				172,954	0	
TOTAL OPERATING COSTS	678,355	0	6,778	6,778	685,133	288,649	
OPERATING RESULT	(678,355)	0	2,858	2,858	(675,497)	(279,013)	
NON-CURRENT INCOME:							
DEPRECIATION	172,954				172,954	0	
GRANTS							
TOTAL NON-CURRENT INCOME	172,954	0	0	0	172,954	0	
CAPITAL EXPENDITURE:							
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	0	
NET COST OF ACTIVITY	(505,401)	0	2,858	2,858	(502,543)	(279,013)	

(1) Homeleigh tower contributions

(2) SES contributions higher than anticipated

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	134,832				134,832	91,521
BONALBO	13,574				13,574	5,948
WOODENBONG	18,814				18,814	9,782
TOTAL OPERATING REVENUE	167,220	0	0	0	167,220	107,251
OPERATING COSTS:						
KYOGLE	439,322				439,322	364,879
BONALBO	115,525				115,525	70,928
WOODENBONG	124,471				124,471	74,814
DEPRECIATION	131,058				131,058	0
TOTAL OPERATING COSTS	810,376	0	0	0	810,376	510,621
OPERATING RESULT	(643,156)	0	0	0	(643,156)	(403,370)
NON-CURRENT INCOME:						
GRANTS	0				0	0
DEPRECIATION	131,058				131,058	0
TOTAL NON-CURRENT INCOME	131,058	0	0	0	131,058	0
CAPITAL EXPENDITURE:						
IMPROVEMENTS	343,547				343,547	2,386
TOTAL CAPITAL EXPENDITURE	343,547	0	0	0	343,547	2,386
NET COST OF ACTIVITY	(855,645)	0	0	0	(855,645)	(405,756)

**KYOGLE 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:						
GRANTS & REIMBURSEMENTS						
TOTAL OPERATING REVENUE	0	0	0	0	0	0
OPERATING COSTS:						
KYOGLE	245,080				245,080	151,646
VILLAGES	95,127				95,127	43,710
PARKS ON CROWN RESERVES	149,350				149,350	95,077
TOWN ENTRANCES, SIGNS AND EQUIPMENT	41,309				41,309	25,358
PUBLIC TOILETS	33,313				33,313	22,952
VILLAGE MAINTENANCE AGREEMENTS	37,169				37,169	34,418
DEPRECIATION	208,266				208,266	0
TOTAL OPERATING COSTS	809,614	0	0	0	809,614	373,161
OPERATING RESULT	(809,614)	0	0	0	(809,614)	(373,161)
NON-CURRENT INCOME:						
DEPRECIATION	208,266				208,266	0
GRANTS / SUBSIDIES	2,476,435				2,476,435	2,042,766
COMMUNITY CONTRIBUTIONS	0				0	0
SECTION 94 CONTRIBUTIONS	5,269				5,269	0
TOTAL NON-CURRENT INCOME	2,689,970	0	0	0	2,689,970	2,042,766
CAPITAL EXPENDITURE:						
IMPROVEMENTS	3,975,220				3,975,220	974,245
TOTAL CAPITAL EXPENDITURE	3,975,220	0	0	0	3,975,220	974,245
NET COST OF ACTIVITY	(2,094,864)	0	0	0	(2,094,864)	695,360

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	195,025		20,432	20,432	215,457	120,021	(1)
GRANTS	0				0	0	
INTERNAL RENTS	479,263				479,263	239,632	
TOTAL OPERATING REVENUE	674,288	0	20,432	20,432	694,720	359,653	
OPERATING COSTS:							
COUNCIL CHAMBERS	122,569				122,569	82,612	
KMI	93,957		20,432	20,432	114,389	78,452	(1)
OTHER COMMUNITY BUILDINGS	269,151				269,151	114,225	
BUILDINGS ON CROWN RESERVES	143,126				143,126	94,022	
DEPRECIATION	263,364				263,364	0	
TOTAL OPERATING COSTS	892,167	0	20,432	20,432	912,599	369,311	
OPERATING RESULT	(217,879)	0	0	0	(217,879)	(9,658)	
NON-CURRENT INCOME:							
DEPRECIATION	263,364				263,364	0	
SECTION 94 INCOME	211				211	0	
GRANTS	4,464,231				4,464,231	1,053,327	
TOTAL NON-CURRENT INCOME	4,727,806	0	0	0	4,727,806	1,053,327	
CAPITAL EXPENDITURE:							
CONSTRUCTION	6,415,476				6,415,476	270,989	
TOTAL CAPITAL EXPENDITURE	6,415,476	0	0	0	6,415,476	270,989	
NET COST OF ACTIVITY	(1,905,549)	0	0	0	(1,905,549)	772,680	

(1) Insurance claim / works

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	115,709		11,635	11,635	127,344	100,428 (1)
TOTAL OPERATING REVENUE	115,709	0	11,635	11,635	127,344	100,428
OPERATING COSTS: KYOGLE CEMETERY	86,077				86,077	48,427
KYOGLE LAWN CEMETERY	62,334				62,334	42,898
OTHER CEMETERIES	20,524				20,524	18,677
CEMETERIES ON CROWN RES	1,284				1,284	0
DEPRECIATION	12,545				12,545	0
TOTAL OPERATING COSTS	182,764	0	0	0	182,764	110,002
OPERATING RESULT	(67,055)	0	11,635	11,635	(55,420)	(9,574)
NON-CURRENT INCOME: DEPRECIATION	12,545				12,545	0
GRANTS / SUBSIDIES	349,200				349,200	189,200
TOTAL NON-CURRENT INCOME	361,745	0	0	0	361,745	189,200
CAPITAL EXPENDITURE: CEMETERY IMPROVEMENTS	397,391				397,391	5,115
TOTAL CAPITAL EXPENDITURE	397,391	0	0	0	397,391	5,115
NET COST OF ACTIVITY	(102,701)	0	11,635	11,635	(91,066)	174,511

(1) Insurance claim

**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	205,291				205,291	210,163
TOTAL OPERATING REVENUE	205,291	0	0	0	205,291	210,163
OPERATING COSTS: MAINTENANCE DEPRECIATION	48,213 81,077				48,213 81,077	28,861 0
TOTAL OPERATING COSTS	129,290	0	0	0	129,290	28,861
OPERATING RESULT	76,001	0	0	0	76,001	181,302
NON-CURRENT INCOME: DEPRECIATION DEVELOPER CONTRIBUTIONS GRANTS / SUBSIDIES	81,077 1,581				81,077 1,581	0 0 (67,735)
TOTAL NON-CURRENT INCOME	82,658	0	0	0	82,658	(67,735)
CAPITAL EXPENDITURE: STORMWATER WORKS FLOOD MITIGATION	843,306				843,306	143,323 71,202
TOTAL CAPITAL EXPENDITURE	843,306	0	0	0	843,306	214,525
NET COST OF ACTIVITY	(684,647)	0	0	0	(684,647)	(100,958)

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	61,509				61,509	35,339	
SUNDRY INCOME	6,255		1,000	1,000	7,255	7,006	(1)
GRANTS	32,433				32,433	0	
TOTAL OPERATING REVENUE	100,197	0	1,000	1,000	101,197	42,345	
OPERATING COSTS:							
ROAD SURVEY & DESIGN	15,918				15,918	11,823	
EMPLOYMENT	1,649,951		100,000	100,000	1,749,951	982,437	(2)
PRIVATE WORKS	55,462				55,462	34,616	
AERIAL IMAGERY PROJECT RECOVERIES	(3,104,888)	(510,000)	(430,000)	(940,000)	(4,044,888)	(2,208,342)	(3)
TOTAL OPERATING COSTS	(1,318,691)	(510,000)	(330,000)	(840,000)	(2,158,691)	(1,114,600)	
OPERATING RESULT	1,418,888	510,000	331,000	841,000	2,259,888	1,156,945	
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	1,418,888	510,000	331,000	841,000	2,259,888	1,156,945	

(1) Level of activity higher than anticipated

(2) Flood employment costs higher than anticipated

(3) Project management fees higher than anticipated

KYOGLÉ 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	3,278,181	3,060,479	121,864	3,182,343	6,460,524	3,067,327	(1)
MAINTENANCE	1,033,743				1,033,743	177,444	
OTHER			37,780	37,780	37,780	37,780	(2)
TOTAL OPERATING REVENUE	4,311,924	3,060,479	159,644	3,220,123	7,532,047	3,282,551	
OPERATING COSTS:							
WORKS ORDERS	3,010,574	2,810,638	121,864	2,932,502	5,943,076	4,945,075	(1)
MAINTENANCE MR 83	630,582				630,582	334,073	
MAINTENANCE SH 16	403,160				403,160	98,767	
OTHER			40,000	40,000	40,000	40,000	(2)
TOTAL OPERATING COSTS	4,044,316	2,810,638	161,864	2,972,502	7,016,818	5,417,915	
OPERATING RESULT	267,608	249,841	(2,220)	247,621	515,229	(2,135,364)	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
RESERVE TRANSFERS							
MOVEMENT IN RECEIVABLES	0					(3,400,778)	
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	(3,400,778)	
NET COST OF ACTIVITY	267,608	249,841	(2,220)	247,621	515,229	1,265,414	

(1) Works order activity higher than anticipated

(2) Insurance excess payment & reimbursement

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	601,814	1,404,182	124,000	1,528,182	2,129,996	1,461,389	(1)
TOTAL OPERATING REVENUE	601,814	1,404,182	124,000	1,528,182	2,129,996	1,461,389	
OPERATING COSTS:							
QUARRY WORKING EXPENSES	431,386	1,317,047	70,000	1,387,047	1,818,433	1,325,294	(1)
DEPRECIATION	60,282				60,282	0	
TOTAL OPERATING COSTS	491,668	1,317,047	70,000	1,387,047	1,878,715	1,325,294	
OPERATING RESULT	110,146	87,135	54,000	141,135	251,281	136,095	
NON-CURRENT INCOME:							
DEPRECIATION	60,282				60,282	0	
TOTAL NON-CURRENT INCOME	60,282	0	0	0	60,282	0	
CAPITAL EXPENDITURE:							
QUARRY REHABILITATION	171,014				171,014	41,337	
RESERVE TRANSFERS	250,864				250,864	125,432	
MOVEMENT IN INVENTORIES						(261,108)	
TOTAL CAPITAL EXPENDITURE	421,878	0	0	0	421,878	(94,339)	
NET COST OF ACTIVITY	(251,450)	87,135	54,000	141,135	(110,315)	230,434	

(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	7,537,934				7,537,934	3,920,623	
PLANT SALES	1,289,562		45,371	45,371	1,334,933	108,449	(1)
COST OF SOLD PLANT	(666,375)				(666,375)	0	
OTHER	67,878		(8,650)	(8,650)	59,228	53,350	(2)
TOTAL OPERATING REVENUE	8,228,999	0	36,721	36,721	8,265,720	4,082,422	
OPERATING COSTS:							
PLANT MAINTENANCE	3,622,332				3,622,332	1,437,167	
DEPRECIATION	1,253,438				1,253,438	0	
DEPOTS	158,720		200	200	158,920	155,602	(3)
STORES	17,472		(40,000)	(40,000)	(22,528)	(158,845)	(4)
TOTAL OPERATING COSTS	5,051,962	0	(39,800)	(39,800)	5,012,162	1,433,924	
OPERATING RESULT	3,177,037	0	76,521	76,521	3,253,558	2,648,498	
NON-CURRENT INCOME:							
DEPRECIATION	1,253,438				1,253,438	0	
COST OF SOLD PLANT	666,375				666,375	0	
TOTAL NON-CURRENT INCOME	1,919,813	0	0	0	1,919,813	0	
CAPITAL EXPENDITURE:							
PLANT PURCHASES	3,404,329		115,371	115,371	3,519,700	798,255	(1)
TRANSFER TO GENERAL FUND	1,219,300				1,219,300	609,650	
DEPOT IMPROVEMENTS	96,461				96,461	6,669	
EV CHARGING STATIONS	160,000		3,905	3,905	163,905	163,905	(5)
MOVEMENT IN RECEIVABLES							
TOTAL CAPITAL EXPENDITURE	4,880,090	0	119,276	119,276	4,999,366	1,578,479	
NET COST OF ACTIVITY	216,760	0	(42,755)	(42,755)	174,005	1,070,019	

(1) Revised plant replacement schedule

(2) Fewer staff on private use agreements

(3) EV charging costs

(4) Stores recoveries higher than anticipated

(5) Match budget to actual expenditure

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	2,008,072				2,008,072	1,312,319
TOTAL OPERATING REVENUE	2,008,072	0	0	0	2,008,072	1,312,319
OPERATING COSTS:						
MANAGEMENT	363,800				363,800	202,226
MAINS	167,612				167,612	140,088
RESERVOIRS	27,945				27,945	19,714
RAW WATER	237,910				237,910	144,115
TREATMENT	513,288				513,288	356,469
DEPRECIATION	339,675				339,675	0
TOTAL OPERATING COSTS	1,650,230	0	0	0	1,650,230	862,612
OPERATING RESULT	357,842	0	0	0	357,842	449,707
NON-CURRENT INCOME:						
GRANTS	363,473	6,230,000	(6,459,901)	(229,901)	133,572	105,442 (1)
DEVELOPER CONTRIBUTIONS	2,704				2,704	0
DEPRECIATION	339,675				339,675	0
TOTAL NON-CURRENT INCOME	705,852	6,230,000	(6,459,901)	(229,901)	475,951	105,442
CAPITAL EXPENDITURE:						
CONSTRUCTION	880,507	6,230,000	(6,459,901)	(229,901)	650,606	332,327 (1)
LOAN REPAYMENTS	245,154				245,154	121,304
MOVEMENT IN RECEIVABLES						618,900
TOTAL CAPITAL EXPENDITURE	1,125,661	6,230,000	(6,459,901)	(229,901)	895,760	1,072,531
NET COST OF ACTIVITY	(61,967)	0	0	0	(61,967)	(517,382)

(1) Water resilience project managed by PW until further notice

(1) Flood repairs grant adjustment to Sewer fund

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	1,906,041				1,906,041	1,369,708
TOTAL OPERATING REVENUE	1,906,041	0	0	0	1,906,041	1,369,708
OPERATING COSTS:						
OPERATIONS	356,635				356,635	188,801
MAINS	92,803				92,803	66,955
PUMPING STATIONS	163,940				163,940	74,029
TREATMENT	525,620				525,620	300,792
DEPRECIATION	218,788				218,788	0
TOTAL OPERATING COSTS	1,357,786	0	0	0	1,357,786	630,577
OPERATING RESULT	548,255	0	0	0	548,255	739,131
NON-CURRENT INCOME:						
GRANTS	76,089	3,939,000	(3,709,099)	229,901	305,990	(229,210) (1)
DEVELOPER CONTRIBUTIONS	2,634				2,634	0
DEPRECIATION	218,788				218,788	0
TOTAL NON-CURRENT INCOME	297,511	3,939,000	(3,709,099)	229,901	527,412	(229,210)
CAPITAL EXPENDITURE:						
CONSTRUCTION	836,805	3,939,000	(3,730,807)	208,193	1,044,998	383,142 (1)
LOAN REPAYMENTS	29,836				29,836	14,649
MOVEMENT IN RECEIVABLES	0			0		(154,807)
TOTAL CAPITAL EXPENDITURE	866,641	3,939,000	(3,730,807)	208,193	1,074,834	242,984
NET COST OF ACTIVITY	(20,875)	0	21,708	21,708	833	266,937

(1) Sewer resilience managed by PW until further notice

(1) Flood repairs grant adjustment from Water Fund

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	1,694,683	(254,300)	18,000	236,300	1,458,383	1,457,582	(1)
TOTAL OPERATING REVENUE	1,694,683	(254,300)	18,000	236,300	1,458,383	1,457,582	
OPERATING COSTS:							
CONTRACTORS	877,123	(254,300)	18,000	236,300	640,823	483,066	(1)
ADMINISTRATION	125,186				125,186	62,593	
CONTRIBUTION TO OWM	641,264				641,264	320,632	
TOTAL OPERATING COSTS	1,643,573	(254,300)	18,000	236,300	1,407,273	866,291	
OPERATING RESULT	51,110	0	0	0	51,110	591,291	
NON-CURRENT INCOME:							
TOTAL NON-CURRENT INCOME	0	0	0	0	0	0	
CAPITAL EXPENDITURE:							
MOVEMENT IN RECEIVABLES						588,583	
TOTAL CAPITAL EXPENDITURE	0	0	0	0	0	588,583	
NET COST OF ACTIVITY	51,110	0	0	0	51,110	2,708	

(1) Additional Bin services

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 31/12/2023 indicates that Council's projected financial position at 30/06/2024 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  1/02/2024
Responsible Accounting Officer, Kyogle Council

Kyogle Council

Budget review for the quarter ended - 30 June 2024

Consolidated Income Statement

	ORIGINAL Budget 2023/24 (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	12,967		(77)	12,890	35	12,925	12,281
User Charges and Fees	7,185	3,000	3,060	13,245	159	13,404	5,092
Interest and Investment Revenue	682		500	1,182	326	1,508	1,012
Grants and Contributions - Operating	7,682	(4,128)	1,097	4,651	2,858	7,509	4,549
Grants and Contributions - Capital	39,416	5,301	43,165	87,882	(10,169)	77,713	49,089
Other Revenues	6			6	10	16	28
Net gain from the disposal of assets	222	401		623	45	668	108
Total Income	68,160	4,574	47,745	120,479	(6,736)	113,743	72,159
Expenses							
Employee Benefits and on-costs	10,026	341	52	10,419	638	11,057	6,967
Borrowing Costs	269			269		269	68
Materials & Contracts	2,565	3,622	2,288	8,475	25	8,500	5,506
Depreciation and Amortisation	8,877			8,877		8,877	0
Other Expenses	2,695	136		2,831	9	2,840	1,901
Net Loss from Disposal of Assets	0			0		0	-
Total Expenses	24,432	4,099	2,340	30,871	672	31,543	14,442
Net Operating Result from continuing operations	43,728	475	45,405	89,608	(7,408)	82,200	57,717
Net Operating Result before capital items	4,312	(4,826)	2,240	1,726	2,761	4,487	8,628

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)

1/02/2024

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2023 and should be read in conjunction with other documents in the QBRS.

Kyogle Council

Budget review for the quarter ended - 30 June 2024

Capital Budget - Consolidated

	ORIGINAL Budget 2023/24 (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	13,987	19,827	456	34,270	2,845	37,115	(2,277)
Capital Grants & Contributions	39,416	5,301	43,165	87,882	(10,169)	77,713	49,089
Loans	0	0		0		0	0
Income from sale of assets	222	401		623		623	108
Other Capital Funding Sources	0			0		0	0
Total Capital Funding	53,625	25,529	43,621	122,775	(7,324)	115,451	46,920
Capital Expenditure							
Acquisitions							
Plant and Equipment	1,633	1,771		3,404	119	3,523	1,184
Land and Buildings	4,451	7,438		11,889		11,889	1,841
Roads, Bridges and Footpaths	45,017	14,210	33,452	92,679	2,748	95,427	41,980
Other	143	177		320		320	113
Stormwater Drainage	155	688		843		843	214
Water	231	650	6,230	7,111	(6,460)	651	333
Sewer	242	595	3,939	4,776	(3,731)	1,045	383
Total Acquisitions	51,872	25,529	43,621	121,022	(7,324)	113,698	46,048
Loan Repayments	1,753			1,753		1,753	872
Total Capital Expenditure	53,625	25,529	43,621	122,775	(7,324)	115,451	46,920

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)

1/02/2024

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Kyogle Council

Budget review for the quarter ended - 30 June 2024

Cash & Investments

	ORIGINAL Budget 2023/24 (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)				
Externally Restricted							
RMS Contributions	13,166	(13,166)		0		0	13,672
Developer Contributions	112			112		112	112
Other	431			431		431	450
Water Fund	485	(62)		423		423	(46)
Sewer Fund	948	(21)		927	21	948	1,192
Domestic Waste Management	44	(72)		(28)		(28)	(83)
Total Externally Restricted	15,186	(13,321)	-	1,865	21	1,886	15,297
Internally Restricted							
Employee Leave Entitlements	1,447			1,447		1,447	1,447
Buildings	150			150		150	150
Carry-over Works	15,984	(15,984)		0		0	0
Information Technology	100			100		100	100
Roads & Bridges	1,000			1,000		1,000	1,000
Emergency Works	500			500		500	500
Stormwater Management	200			200		200	200
Commercial Waste	573			573		573	573
Transport	(1,029)	(2,882)	250	(3,661)	(2)	(3,663)	(2,905)
Quarries	467	475	87	1,029	54	1,083	1,434
Plant Replacement	500	411		911	(43)	868	1,764
Total Internally Restricted	19,892	(17,980)	337	2,249	9	2,258	4,263
Total Restricted	35,078	(31,301)	337	4,114	30	4,144	19,560
Unrestricted	15,987	6,247	1,447	23,681	(114)	23,567	31,255
Total Cash & Investments	51,065	(25,054)	1,784	27,795	(84)	27,711	50,815

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)

1/02/2024

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2023 and should be read in conjunction with other documents in the QBRs.

Kyogle Council

Budget review for the quarter ended - 30 June 2024

Financial Indicators

Actual Result 2022/23	Ratio	Result YTD 2023/24	Forecast result ORIGINAL Budget 2023/24	Forecast result REVISED Budget 2023/24	Forecast result PROJECTED Budget 2023/24
Unrestricted current ratio					
5.37	<i>Current assets less all external restrictions</i> <u><i>Current liabilities less specific purpose liabilities</i></u>	3.95	3.99	2.88	2.87
6.41%	Debt service ratio <i>Debt service cost</i> <u><i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i></u>	4.07%	7.03%	6.20%	5.61%
10.09%	Rates & annual charges coverage ratio <i>Rates & annual charges revenues</i> <u><i>Income from continuing operations</i></u>	17.02%	19.02%	10.70%	11.36%
6.57%	Rates & annual charges outstanding percentage <i>Rates & annual charges outstanding</i> <u><i>Rates & annual charges collectible</i></u>	38.09%	6.05%	6.08%	6.07%

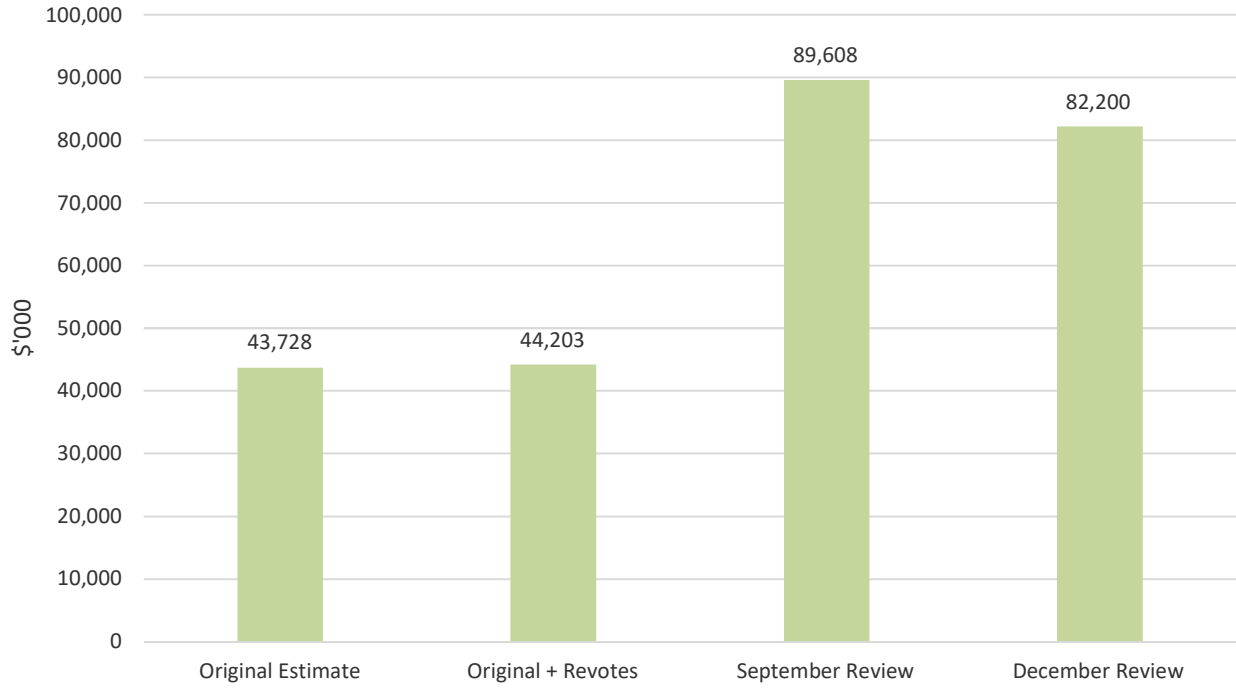
Prepared by: Glenn Rose

(Responsible Accounting Officer)

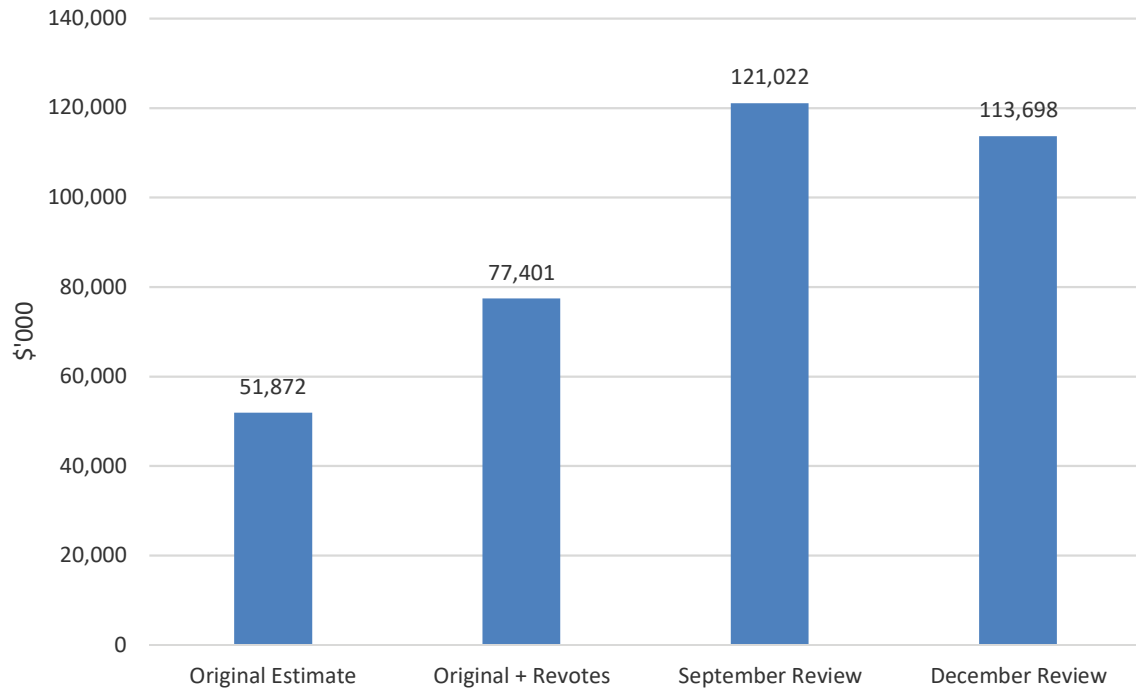
1/02/2024

This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 31/12/2023 and should be read in conjunction with other documents in the QBRS.

Budgeted Operating Result



Budgeted Capital Expenditure



Budgeted Cash Position

