

# **KYOGLE COUNCIL**



**QUARTERLY BUDGET REVIEW  
FOR THE PERIOD JULY 1, 2024  
TO SEPTEMBER 30, 2024**

**Presented to Council November 11, 2024.**

**BANK BALANCES SUMMARY - YEAR ENDED 30 JUNE 2025**

	<b>Operational Plan</b>	<b>Actual Plus Revotes</b>	<b>September Quarter Review</b>
<b><u>General</u></b>			
Opening Balance - Restricted	27,901,928	58,400,022	58,400,022
Opening Balance - Unrestricted	0	0	0
	<hr/>	<hr/>	<hr/>
	27,901,928	58,400,022	58,400,022
Movement - Restricted	(2,982,961)	(19,896,438)	(19,615,790)
Movement - Unrestricted	0	0	0
	<hr/>	<hr/>	<hr/>
	(2,982,961)	(19,896,438)	(19,615,790)
Closing Balance - Restricted	24,918,967	38,503,584	38,784,232
Closing Balance - Unrestricted	0	0	0
	<hr/>	<hr/>	<hr/>
	24,918,967	38,503,584	38,784,232
<b><u>State Highways</u></b>			
Opening Balance - Restricted	(3,663,464)	(3,229,268)	(3,229,268)
Movement - Restricted	0	0	0
	<hr/>	<hr/>	<hr/>
Closing Balance - Restricted	(3,663,464)	(3,229,268)	(3,229,268)
<b><u>Quarries</u></b>			
Opening Balance - Restricted	1,133,216	1,400,122	1,400,122
Movement - Restricted	27,493	(102,002)	(41,679)
	<hr/>	<hr/>	<hr/>
Closing Balance - Restricted	1,160,709	1,298,120	1,358,443
<b><u>Plant</u></b>			
Opening Balance - Restricted	970,915	2,276,767	2,276,767
Movement - Restricted	(345,494)	(1,413,455)	(1,414,455)
	<hr/>	<hr/>	<hr/>
Closing Balance - Restricted	625,421	863,312	862,312
<b><u>Total General Fund</u></b>			
Opening Balance - Restricted	26,342,595	58,847,644	58,847,644
Opening Balance - Unrestricted	0	0	0
	<hr/>	<hr/>	<hr/>
	26,342,595	58,847,644	58,847,644
Movement - Restricted	(3,300,962)	(21,411,895)	(21,071,924)
Movement - Unrestricted	0	0	0
	<hr/>	<hr/>	<hr/>
	(3,300,962)	(21,411,895)	(21,071,924)
Closing Balance - Restricted	23,041,633	37,435,749	37,775,720
Closing Balance - Unrestricted	0	0	0
	<hr/>	<hr/>	<hr/>
	23,041,633	37,435,749	37,775,720
<b><u>Water Fund</u></b>			
Opening Balance	422,837	(298,129)	(298,129)
Movement	237,421	18,709	(181,291)
	<hr/>	<hr/>	<hr/>
Closing Balance	660,258	(279,420)	(479,420)
<b><u>Sewer Fund</u></b>			
Opening Balance	948,795	1,310,983	1,310,983
Movement	376,935	20,258	20,258
	<hr/>	<hr/>	<hr/>
Closing Balance	1,325,730	1,331,241	1,331,241
<b><u>Domestic Waste Fund</u></b>			
Opening Balance	(28,171)	10,546	10,546
Movement	144,691	144,691	144,691
	<hr/>	<hr/>	<hr/>
Closing Balance	116,520	155,237	155,237

# STATEMENT OF VARIANCES

## SEPTEMBER QUARTER BUDGET REVIEW

DETAILS	QUARTERLY ADJUSTMENT	
	INCOME	EXPENSES
Governance - Councillor Services		9,000
Administration - Employment		6,918
Administration - Office Expenses		48,700
Personnel - Employment		4,000
Personnel - Outdoor Staff Costs		91,289
Finance - Revenue Sharing Grant	751,129	
Finance - Employment		4,765
Finance - Auditor Fees		27,814
Town Planning - Employment		5,070
Environmental Health - Grants	15,744	
Environmental Health - Employment		4,457
Environmental Health - Sundries		(5,680)
Environmental Health - Fawcetts Creek Riparian Restoration		39,360
Environmental Health - Koala Habitat Restoration		35,680
Regulatory Control - Employment		1,000
Strategic, Community & Cultural Services - Employment		3,000
Regional Roads - Operating Grants	21,000	
Regional Roads - Capital Grants	(84,467)	
Regional Roads - Flood Funding	16,591,636	
Regional Roads - Capital Expenditure		16,831,636
Urban Roads - Grants	(69,972)	
Urban Roads - Flood Funding	200,195	
Urban Roads - Capital Expenditure		200,195
Rural Roads - Grants	252,032	
Rural Roads - Capital Grants	(391,433)	
Rural Roads - Flood Funding	37,262,203	
Rural Roads - Capital Expenditure		36,675,054
Bridges - Capital Grants	2,868,775	
Bridges - Flood Funding	620,898	
Bridges - Capital Expenditure		3,489,673
Parks & Gardens - Capital Expenditure		240,000
Community Buildings - Council Chambers		30,000
Engineering Administration - Employment		15,161
State Highways - Income	(123,136)	
State Highways - Maintenance Contract		(123,136)
Quarries - Income	258,000	
Quarries - Operating Costs		197,677
Plant - Stores Operations		1,000
Water - Capital Grants	200,000	
Water - Capital Expenditure		400,000
<b>Totals</b>	58,372,604	58,232,633
	<b>Net Adjustment</b>	<b>139,971</b>

**KYOGLE COUNCIL  
SEPTEMBER 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	(711,778)	0	(9,000)	(9,000)	(720,778)	(134,092)
ADMINISTRATION	(1,963,351)	0	(55,618)	(55,618)	(2,018,969)	(642,781)
PERSONNEL	(623,565)	0	(95,289)	(95,289)	(718,854)	(409,340)
FINANCE	6,873,788	0	718,550	718,550	7,592,338	8,023,621
CROWN RESERVES	(539,993)	0	0	0	(539,993)	(63,355)
TOWN PLANNING	(609,337)	0	(5,070)	(5,070)	(614,407)	(75,410)
ENVIRONMENTAL HEALTH	(682,566)	0	(58,073)	(58,073)	(740,639)	(52,994)
BUILDING CONTROL	(33,325)	0	0	0	(33,325)	(12,210)
REGULATORY CONTROL	(578,941)	0	(1,000)	(1,000)	(579,941)	(60,656)
OTHER WASTE MANAGEMENT	(427,969)	0	0	0	(427,969)	462,435
STRATEGIC SERVICES	(1,762,314)	0	(3,000)	(3,000)	(1,765,314)	(284,433)
PRE SCHOOLS	(75,232)	0	0	0	(75,232)	(17,051)
PUBLIC LIBRARIES	(511,901)	0	0	0	(511,901)	(448,239)
REGIONAL ROADS	(1,559,216)	0	(303,467)	(303,467)	(1,862,683)	(3,415,945)
URBAN LOCAL ROADS	(3,687,958)	0	(69,972)	(69,972)	(3,757,930)	2,274,931
RURAL LOCAL ROADS	(4,810,201)	0	447,748	447,748	(4,362,453)	8,310,654
BRIDGES	(2,806,786)	0	0	0	(2,806,786)	1,852,668
EMERGENCY SERVICES	(507,138)	0	0	0	(507,138)	(255,460)
SWIMMING POOLS	(927,068)	0	0	0	(927,068)	(184,081)
PARKS & GARDENS	(2,363,161)	0	(240,000)	(240,000)	(2,603,161)	788,695
COMMUNITY BUILDINGS	(1,743,956)	0	(30,000)	(30,000)	(1,773,956)	722,051
PUBLIC CEMETERIES	(196,750)	0	0	0	(196,750)	46,771
STORMWATER MANAGEMENT	(572,302)	0	0	0	(572,302)	12,686
ENGINEERING ADMINISTRATION	924,582	0	(15,161)	(15,161)	909,421	39,385
MOVEMENT IN RECEIVABLES	0	0	0	0	0	(36,336,634)
	(19,896,438)	0	<b>280,648</b>	280,648	(19,615,790)	(19,858,784)

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**  
**GENERAL MANAGER - GOVERNANCE**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
EMPLOYMENT	285,929				285,929	71,455
COUNCILLOR SERVICES	240,780		9,000	9,000	249,780	50,464 (1)
COUNCILLOR PROF DEVELOPMT	31,158				31,158	0
ELECTION	107,741			0	107,741	0
LEGALS	17,834				17,834	1,770
ADVERTISING, JO, LGSA	107,159				107,159	30,109
RECOVERIES	(78,823)				(78,823)	(19,706)
<b>TOTAL OPERATING COSTS</b>	711,778	0	9,000	9,000	720,778	134,092
<b>OPERATING RESULT</b>	(711,778)	0	(9,000)	(9,000)	(720,778)	(134,092)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(711,778)	0	(9,000)	(9,000)	(720,778)	(134,092)

(1) Additional Councillors training

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**GENERAL MANAGER - ADMINISTRATION**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> ADMINISTRATION INCOME						727
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	727
<b>OPERATING COSTS:</b>						
EMPLOYMENT	1,076,476		6,918	6,918	1,083,394	316,234 (1)
OFFICE EXPENSES	770,618		48,700	48,700	819,318	361,497 (2)
OTHER	19,643				19,643	2,338
DEPRECIATION	63,736				63,736	0
RECOVERIES	(174,029)				(174,029)	(43,507)
<b>TOTAL OPERATING COSTS</b>	1,756,444	0	55,618	55,618	1,812,062	636,562
<b>OPERATING RESULT</b>	(1,756,444)	0	(55,618)	(55,618)	(1,812,062)	(635,835)
<b>NON-CURRENT INCOME:</b> DEPRECIATION	63,736				63,736	0
<b>TOTAL NON-CURRENT INCOME</b>	63,736	0	0	0	63,736	0
<b>CAPITAL EXPENDITURE:</b> OFFICE EQUIPMENT & FURNITURE	270,643				270,643	6,946
<b>TOTAL CAPITAL EXPENDITURE</b>	270,643	0	0	0	270,643	6,946
<b>NET COST OF ACTIVITY</b>	(1,963,351)	0	(55,618)	(55,618)	(2,018,969)	(642,781)

(1) Award allowance adjustment

(2) Additional I.T. software requirements

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**GENERAL MANAGER - PERSONNEL**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
GRANTS & SUBSIDIES	72,845				72,845	49,647	
<b>TOTAL OPERATING REVENUE</b>	72,845	0	0	0	72,845	49,647	
<b>OPERATING COSTS:</b>							
EMPLOYMENT	525,208		4,000	4,000	529,208	154,508	( 1 )
OUTDOOR STAFF COSTS	2,819,561		91,289	91,289	2,910,850	893,356	( 1 )
ONCOST RECOVERIES	(3,003,853)				(3,003,853)	(904,669)	
INSURANCE & RISK MANAGEMENT	233,469				233,469	198,451	
OTHER	165,203				165,203	97,966	
TOOLS, CLOTHING & SIGNAGE	105,131				105,131	56,452	
RECOVERIES	(148,309)				(148,309)	(37,077)	
<b>TOTAL OPERATING COSTS</b>	696,410	0	95,289	95,289	791,699	458,987	
<b>OPERATING RESULT</b>	(623,565)	0	(95,289)	(95,289)	(718,854)	(409,340)	
<b>NON-CURRENT INCOME:</b>							
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0	
<b>CAPITAL EXPENDITURE:</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0	
<b>NET COST OF ACTIVITY</b>	(623,565)	0	(95,289)	(95,289)	(718,854)	(409,340)	

(1) Award allowance adjustment

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**  
**GENERAL MANAGER - FINANCE**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
GENERAL RATES INCOME	8,586,120				8,586,120	8,333,416	
INTEREST & SUNDRY INCOME	880,187				880,187	503,325	
REVENUE SHARING GRANT	(104,101)		751,129	751,129	647,028	161,757	( 1 )
<b>TOTAL OPERATING REVENUE</b>	9,362,206	0	751,129	751,129	10,113,335	8,998,498	
<b>OPERATING COSTS:</b>							
FINANCE	733,062		4,765	4,765	737,827	217,036	( 2 )
VALUATION AND AUDITOR FEES	125,541		27,814	27,814	153,355	474	( 3 )
OTHER	37,585				37,585	7,302	
INTEREST	168,833				168,833	30,346	
RECOVERIES	(44,450)				(44,450)	(11,113)	
<b>TOTAL OPERATING COSTS</b>	1,020,571	0	32,579	32,579	1,053,150	244,045	
<b>OPERATING RESULT</b>	8,341,635	0	718,550	718,550	9,060,185	8,754,453	
<b>NON-CURRENT INCOME:</b>							
LOAN INCOME							
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0	
<b>CAPITAL EXPENDITURE:</b>							
LOAN REPAYMENTS	1,467,847				1,467,847	730,832	
<b>TOTAL CAPITAL EXPENDITURE</b>	1,467,847	0	0	0	1,467,847	730,832	
<b>NET COST OF ACTIVITY</b>	6,873,788	0	718,550	718,550	7,592,338	8,023,621	

(1) Grant allocation determined

(2) Award allowance adjustment

(3) Audit tender awarded



**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**  
**GENERAL MANAGER - CROWN RESERVES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> GRANTS & CONTRIBUTIONS	627,480				627,480	22,000
<b>TOTAL OPERATING REVENUE</b>	627,480	0	0	0	627,480	22,000
<b>OPERATING COSTS:</b> CROWN RESERVES	1,167,473				1,167,473	85,355
<b>TOTAL OPERATING COSTS</b>	1,167,473	0	0	0	1,167,473	85,355
<b>OPERATING RESULT</b>	(539,993)	0	0	0	(539,993)	(63,355)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(539,993)	0	0	0	(539,993)	(63,355)

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - TOWN PLANNING**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
TOWN PLANNING REVENUE	172,801				172,801	69,198
GRANTS	20,000				20,000	0
<b>TOTAL OPERATING REVENUE</b>	192,801	0	0	0	192,801	69,198
<b>OPERATING COSTS:</b>						
EMPLOYMENT	554,072		5,070	5,070	559,142	133,210 (1)
OFFICE EXPENSES	53,176				53,176	2,518
OTHER	194,890				194,890	8,880
<b>TOTAL OPERATING COSTS</b>	802,138	0	5,070	5,070	807,208	144,608
<b>OPERATING RESULT</b>	(609,337)	0	(5,070)	(5,070)	(614,407)	(75,410)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(609,337)	0	(5,070)	(5,070)	(614,407)	(75,410)

(1) Award allowance adjustment

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - ENVIRONMENTAL HEALTH**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
INSPECTION FEES	193,173				193,173	157,279	
GRANTS	52,033		15,744	15,744	67,777	30,000	( 1 )
<b>TOTAL OPERATING REVENUE</b>	245,206	0	15,744	15,744	260,950	187,279	
<b>OPERATING COSTS:</b>							
EMPLOYMENT	476,310		4,457	4,457	480,767	140,352	( 2 )
NOXIOUS PLANTS	138,489				138,489	70,550	
ON SITE WASTE MANAGEMENT	120,199				120,199	30,050	
SUNDRIES	79,353		(5,680)	(5,680)	73,673	2,830	( 3 )
FAWCETTS CK RESTORATION	2,000		39,360	39,360	41,360	12,960	( 1 )
FLYING FOX HABITAT RESTORATION	106,418				106,418	6,640	
RESTORING RIPARIAN AREAS	20,000				20,000	0	
KOALA HABITAT RESTORATION			35,680	35,680	35,680	0	( 3 )
CLIMATE CHANGE ADAPTION STRAT	85,000				85,000	14,390	
BIODIVERSITY MAPPING	50,000				50,000	0	
RECOVERIES	(149,997)				(149,997)	(37,499)	
<b>TOTAL OPERATING COSTS</b>	927,772	0	73,817	73,817	1,001,589	240,273	
<b>OPERATING RESULT</b>	(682,566)	0	(58,073)	(58,073)	(740,639)	(52,994)	
<b>NON-CURRENT INCOME:</b>							
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0	
<b>CAPITAL EXPENDITURE:</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0	
<b>NET COST OF ACTIVITY</b>	(682,566)	0	(58,073)	(58,073)	(740,639)	(52,994)	

(1) Restoring riparian areas - Fawcetts creek

(2) Award allowance adjustment

(3) Koala habitat restoration project

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - BUILDING CONTROL**

	<b>ORIGINAL ESTIMATE + REVOTES</b>	<b>PREVIOUS ADJUST -MENTS</b>	<b>ADJUST -MENT THIS QUARTER</b>	<b>TOTAL ADJUST -MENTS</b>	<b>REVISED ESTIMATE</b>	<b>ACTUAL INCOME/EXP TO DATE</b>
<b>OPERATING REVENUE: INCOME</b>	61,406				61,406	18,682
<b>TOTAL OPERATING REVENUE</b>	61,406	0	0	0	61,406	18,682
<b>OPERATING COSTS: BUILDING INSPECTIONS</b>	94,731				94,731	30,892
<b>TOTAL OPERATING COSTS</b>	94,731	0	0	0	94,731	30,892
<b>OPERATING RESULT</b>	(33,325)	0	0	0	(33,325)	(12,210)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(33,325)	0	0	0	(33,325)	(12,210)

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - REGULATORY CONTROL**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
INCOME	20,277				20,277	11,659
GRANTS						
<b>TOTAL OPERATING REVENUE</b>	20,277	0	0	0	20,277	11,659
<b>OPERATING COSTS:</b>						
REGULATORY EXPENDITURE	237,164		1,000	1,000	238,164	72,315 (1)
DEPRECIATION	2,683				2,683	0
<b>TOTAL OPERATING COSTS</b>	239,847	0	1,000	1,000	240,847	72,315
<b>OPERATING RESULT</b>	(219,570)	0	(1,000)	(1,000)	(220,570)	(60,656)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	2,683				2,683	0
<b>TOTAL NON-CURRENT INCOME</b>	2,683	0	0	0	2,683	0
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	362,054				362,054	0
<b>TOTAL CAPITAL EXPENDITURE</b>	362,054	0	0	0	362,054	0
<b>NET COST OF ACTIVITY</b>	(578,941)	0	(1,000)	(1,000)	(579,941)	(60,656)

(1) Award allowance adjustment

## KYOGLE COUNCIL

### SEPTEMBER QUARTER BUDGET REVIEW

#### PLANNING AND ENVIRONMENTAL SERVICES - OTHER WASTE MANAGEMENT

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
WASTE CHARGES	1,074,595				1,074,595	789,760
GRANTS	158,637				158,637	0
<b>TOTAL OPERATING REVENUE</b>	1,233,232	0	0	0	1,233,232	789,760
<b>OPERATING COSTS:</b>						
COLLECTION & WASTE DEPOTS	1,762,992				1,762,992	443,338
DEPRECIATION	36,120				36,120	0
RECOVERIES FROM DWM	(575,262)				(575,262)	(143,816)
NEWF CONTRIBUTION	12,187				12,187	9,790
<b>TOTAL OPERATING COSTS</b>	1,236,037	0	0	0	1,236,037	309,312
<b>OPERATING RESULT</b>	(2,805)	0	0	0	(2,805)	480,448
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	36,120				36,120	0
GRANTS						
<b>TOTAL NON-CURRENT INCOME</b>	36,120	0	0	0	36,120	0
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	424,842				424,842	0
LOAN REPAYMENTS	36,442				36,442	18,013
<b>TOTAL CAPITAL EXPENDITURE</b>	461,284	0	0	0	461,284	18,013
<b>NET COST OF ACTIVITY</b>	(427,969)	0	0	0	(427,969)	462,435

**KYOGLE COUNCIL**  
**SEPTEMBER 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
<b>OPERATING REVENUE:</b>						
ART GALLERY	6,111				6,111	665
COMMUNITY SERVICES	1,425				1,425	0
VISITOR INFORMATION CENTRE	8,829				8,829	435
LOCAL RECOVERY RESOURCES	261,937				261,937	76,627
<b>TOTAL OPERATING REVENUE</b>	<b>278,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278,302</b>	<b>77,727</b>
<b>OPERATING COSTS:</b>						
COMMUNITY DONATIONS	197,636				197,636	32,758
ART GALLERY EMPLOYMENT	93,083				93,083	28,657
ART GALLERY OTHER	56,578				56,578	25,869
COMMUNITY SERVICES	89,488				89,488	19,954
STRATEGIC EMPLOYMENT	279,622		<b>3,000</b>	3,000	282,622	90,401 (1)
STRATEGIC OTHER	248,491				248,491	31,102
SWOOPIN SEASON YOUTH PROG.	150,558				150,558	0
COMMUNITY RESILIENCE OFFICER	239,787				239,787	0
CULTURAL TOURISM PROG.	9,449				9,449	0
EVACUATION CENTRE SUPPORT	(68,229)				(68,229)	31,230
LOCAL RECOVERY RESOURCES	153,403				153,403	54,199
COMMUNITY PLACE MGMT	434,800				434,800	0
COMM ASSET BUSINESS MGMT	155,950				155,950	47,990
<b>TOTAL OPERATING COSTS</b>	<b>2,040,616</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>2,043,616</b>	<b>362,160</b>
<b>OPERATING RESULT</b>	<b>(1,762,314)</b>	<b>0</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(1,765,314)</b>	<b>(284,433)</b>
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST OF ACTIVITY</b>	<b>(1,762,314)</b>	<b>0</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(1,765,314)</b>	<b>(284,433)</b>

(1) Award allowance adjustment

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - PRE SCHOOLS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> PRE SCHOOLS						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b> PRE SCHOOLS	75,232				75,232	17,051
<b>TOTAL OPERATING COSTS</b>	75,232	0	0	0	75,232	17,051
<b>OPERATING RESULT</b>	(75,232)	0	0	0	(75,232)	(17,051)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(75,232)	0	0	0	(75,232)	(17,051)



**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANNING AND ENVIRONMENTAL SERVICES - PUBLIC LIBRARIES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
INCOME	96,979				96,979	0
<b>TOTAL OPERATING REVENUE</b>	96,979	0	0	0	96,979	0
<b>OPERATING COSTS:</b>						
CONTRIBUTION TO REGIONAL LIBRARY	525,736				525,736	428,757
KYOGLE LIBRARY EXPENSES	83,144				83,144	19,482
DEPRECIATION	650				650	0
<b>TOTAL OPERATING COSTS</b>	609,530	0	0	0	609,530	448,239
<b>OPERATING RESULT</b>	(512,551)	0	0	0	(512,551)	(448,239)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	650				650	0
<b>TOTAL NON-CURRENT INCOME</b>	650	0	0	0	650	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(511,901)	0	0	0	(511,901)	(448,239)

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - REGIONAL ROADS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
GRANTS AND CONTRIBUTIONS	1,105,000		21,000	21,000	1,126,000	563,000	( 1 )
<b>TOTAL OPERATING REVENUE</b>	1,105,000	0	21,000	21,000	1,126,000	563,000	
<b>OPERATING COSTS:</b>							
MAIN ROAD 141	228,946				228,946	30,345	
MAIN ROAD 150	70,690				70,690	1,884	
MAIN ROAD 361	353,505				353,505	238,338	
MAIN ROAD 544	91,702				91,702	43,719	
MAIN ROAD 622	51,616				51,616	32,087	
DEPRECIATION	1,335,178				1,335,178	0	
<b>TOTAL OPERATING COSTS</b>	2,131,637	0	0	0	2,131,637	346,373	
<b>OPERATING RESULT</b>	(1,026,637)	0	21,000	21,000	(1,005,637)	216,627	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	1,335,178				1,335,178	0	
CAPITAL GRANTS	21,185,946		(84,467)	(84,467)	21,101,479	5,593,925	( 2 )
INSURANCE REIMBURSEMENT	3,000,000				3,000,000	0	
SECTION 94 LEVIES					0	0	
TRANSFER FROM RESERVE					0	0	
FLOOD DAMAGE	10,134,020		16,591,636	16,591,636	26,725,656	68,716	( 3 )
<b>TOTAL NON-CURRENT INCOME</b>	35,655,144	0	16,507,169	16,507,169	52,162,313	5,662,641	
<b>CAPITAL EXPENDITURE:</b>							
MAIN ROAD 141	602,392				602,392	0	
MAIN ROAD 150	23,586				23,586	0	
MAIN ROAD 361	25,038,612		7,083,924	7,083,924	32,122,536	7,497,520	( 3 )
MAIN ROAD 544	169,876				169,876	0	
MAIN ROAD 622	69,237				69,237	0	
BRIDGES	150,000		240,000	240,000	390,000	2,403	( 4 )
FLOOD DAMAGE	10,134,020		9,507,712	9,507,712	19,641,732	1,795,290	( 3 )
<b>TOTAL CAPITAL EXPENDITURE</b>	36,187,723	0	16,831,636	16,831,636	53,019,359	9,295,213	
<b>NET COST OF ACTIVITY</b>	(1,559,216)	0	(303,467)	(303,467)	(1,862,683)	(3,415,945)	

(1) Block grant allocation determined

(2) Repair program discontinued until 2027 / 28

(2) Kyogle bridge package funding brought forward from 2025 / 26

(3) Flood damage approvals

(4) Kyogle bridge package works brought forward from 2025 / 26

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - URBAN LOCAL ROADS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
GRANTS	69,972		(69,972)	(69,972)	0	0	( 1 )
STREET LIGHTING SUBSIDY	35,000				35,000	0	
<b>TOTAL OPERATING REVENUE</b>	104,972	0	(69,972)	(69,972)	35,000	0	
<b>OPERATING COSTS:</b>							
STREET LIGHTING	98,600				98,600	29,401	
KYOGLE	341,792				341,792	164,704	
BONALBO	47,852				47,852	13,304	
WOODENBONG	41,014				41,014	11,926	
MALLANGANEE	15,588				15,588	1,614	
WIANGAREE	7,124				7,124	24,270	
TABULAM	16,555				16,555	9,230	
OLD BONALBO	6,838				6,838	94	
OLD GREVILLIA	1,370				1,370	221	
DEPRECIATION	350,414				350,414	0	
<b>TOTAL OPERATING COSTS</b>	927,147	0	0	0	927,147	254,764	
<b>OPERATING RESULT</b>	(822,175)	0	(69,972)	(69,972)	(892,147)	(254,764)	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	350,414				350,414	0	
INFRASTRUCTURE GRANTS	4,726,709				4,726,709	3,456,722	
FLOOD FUNDING	3,364,355		200,195	200,195	3,564,550	0	( 2 )
SECTION 94 LEVIES					0	0	
<b>TOTAL NON-CURRENT INCOME</b>	8,441,478	0	200,195	200,195	8,641,673	3,456,722	
<b>CAPITAL EXPENDITURE:</b>							
CONSTRUCTION	7,095,238				7,095,238	85,498	
FLOOD DAMAGE	4,212,023		200,195	200,195	4,412,218	841,529	( 2 )
<b>TOTAL CAPITAL EXPENDITURE</b>	11,307,261	0	200,195	200,195	11,507,456	927,027	
<b>NET COST OF ACTIVITY</b>	(3,687,958)	0	(69,972)	(69,972)	(3,757,930)	2,274,931	

(1) Financial assistance grant allocation determined

(2) Flood damage approvals

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - RURAL LOCAL ROADS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
GRANTS AND CONTRIBUTIONS	927,336		<b>252,032</b>	252,032	1,179,368	81,065	( 1 )
S 94 HEAVY HAULAGE LEVIES	8,589				8,589	25,384	
<b>TOTAL OPERATING REVENUE</b>	935,925	0	<b>252,032</b>	252,032	1,187,957	106,449	
<b>OPERATING COSTS:</b>							
SEALED ROADS MAINTENANCE	585,152				585,152	421,140	
UNSEALED ROADS MAINTENANCE	1,604,175				1,604,175	952,424	
OTHER	49,241				49,241	38,864	
DEPRECIATION	3,262,459				3,262,459	0	
<b>TOTAL OPERATING COSTS</b>	5,501,027	0	<b>0</b>	0	5,501,027	1,412,428	
<b>OPERATING RESULT</b>	(4,565,102)	0	<b>252,032</b>	252,032	(4,313,070)	(1,305,979)	
<b>NON-CURRENT INCOME:</b>							
GRANTS & CONTRIBUTIONS	1,175,481		<b>(391,433)</b>	(391,433)	784,048	298,967	( 2 )
S 94 ROAD LEVIES	10,816				10,816	0	
RESERVE TRANSFER	1,870,000				1,870,000	467,500	
DEPRECIATION	3,262,459				3,262,459	0	
FLOOD FUNDING	18,824,586		<b>37,262,203</b>	37,262,203	56,086,789	12,596,706	( 3 )
<b>TOTAL NON-CURRENT INCOME</b>	25,143,342	0	<b>36,870,770</b>	36,870,770	62,014,112	13,363,173	
<b>CAPITAL EXPENDITURE:</b>							
CONSTRUCTION	6,362,939		<b>(587,149)</b>	(587,149)	5,775,790	276,935	( 2 )
FLOOD DAMAGE PAYABLES	19,025,502		<b>37,262,203</b>	37,262,203	56,287,705	3,469,605	( 3 )
<b>TOTAL CAPITAL EXPENDITURE</b>	25,388,441	0	<b>36,675,054</b>	36,675,054	62,063,495	3,746,540	
<b>NET COST OF ACTIVITY</b>	(4,810,201)	0	<b>447,748</b>	447,748	(4,362,453)	8,310,654	

(1) Financial assistance grant allocation determined

(2) Black spot and fixing country roads projects removed from program

(3) Flood damage approvals

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - BRIDGES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> GOVERNMENT GRANTS						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
MAINTENANCE	130,000				130,000	46,831
DEPRECIATION	1,125,968				1,125,968	0
<b>TOTAL OPERATING COSTS</b>	1,255,968	0	0	0	1,255,968	46,831
<b>OPERATING RESULT</b>	(1,255,968)	0	0	0	(1,255,968)	(46,831)
<b>NON-CURRENT INCOME:</b>						
S94 CONTRIBUTIONS					0	0
DEPRECIATION	1,125,968				1,125,968	0
GRANTS	4,903,598		<b>2,890,000</b>	2,890,000	7,793,598	572,846 ( 1 )
FIXING COUNTRY BRIDGES	6,710,259		<b>(21,225)</b>	(21,225)	6,689,034	4,579,960 ( 2 )
FLOOD DAMAGE	3,433,818		<b>620,898</b>	620,898	4,054,716	470,521 ( 3 )
RESERVE TRANSFER					0	0
<b>TOTAL NON-CURRENT INCOME</b>	16,173,643	0	<b>3,489,673</b>	3,489,673	19,663,316	5,623,327
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION RECEIVABLES	17,724,461		<b>3,489,673</b>	3,489,673	21,214,134	3,723,828 ( 4 )
<b>TOTAL CAPITAL EXPENDITURE</b>	17,724,461	0	<b>3,489,673</b>	3,489,673	21,214,134	3,723,828
<b>NET COST OF ACTIVITY</b>	(2,806,786)	0	0	0	(2,806,786)	1,852,668

(1) Kyogle bridge package funding brought forward from 2025 / 26

(2) FCB funding reduced as project completed under budget

(3) Flood damage approvals

(4) Capital works increased to match funding adjustments

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - EMERGENCY SERVICES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
INCOME	9,925				9,925	6,728
<b>TOTAL OPERATING REVENUE</b>	9,925	0	0	0	9,925	6,728
<b>OPERATING COSTS:</b>						
RFS CONTRIBUTION	443,160				443,160	236,874
TOWN BRIGADE CONTRIBUTION	27,083				27,083	7,658
SES CONTRIBUTION	36,000				36,000	12,656
EMERGENCY MANAGEMENT ADMIN	10,820				10,820	5,000
DEPRECIATION	286,264				286,264	0
<b>TOTAL OPERATING COSTS</b>	803,327	0	0	0	803,327	262,188
<b>OPERATING RESULT</b>	(793,402)	0	0	0	(793,402)	(255,460)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	286,264				286,264	0
GRANTS						
<b>TOTAL NON-CURRENT INCOME</b>	286,264	0	0	0	286,264	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	(507,138)	0	0	0	(507,138)	(255,460)

**KYOGLÉ COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - SWIMMING POOLS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
KYOGLÉ	138,877				138,877	38,425
BONALBO	13,981				13,981	1,190
WOODENBONG	19,378				19,378	1,400
<b>TOTAL OPERATING REVENUE</b>	172,236	0	0	0	172,236	41,015
<b>OPERATING COSTS:</b>						
KYOGLÉ	455,356				455,356	129,480
BONALBO	119,736				119,736	40,962
WOODENBONG	128,998				128,998	54,654
DEPRECIATION	173,308				173,308	0
<b>TOTAL OPERATING COSTS</b>	877,398	0	0	0	877,398	225,096
<b>OPERATING RESULT</b>	(705,162)	0	0	0	(705,162)	(184,081)
<b>NON-CURRENT INCOME:</b>						
GRANTS	0				0	0
DEPRECIATION	173,308				173,308	0
<b>TOTAL NON-CURRENT INCOME</b>	173,308	0	0	0	173,308	0
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	395,214				395,214	0
<b>TOTAL CAPITAL EXPENDITURE</b>	395,214	0	0	0	395,214	0
<b>NET COST OF ACTIVITY</b>	(927,068)	0	0	0	(927,068)	(184,081)

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - PARKS & GARDENS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GRANTS & REIMBURSEMENTS						
<b>TOTAL OPERATING REVENUE</b>	0	0	0	0	0	0
<b>OPERATING COSTS:</b>						
KYOGLE	254,209				254,209	121,233
VILLAGES	160,715				160,715	82,922
PARKS ON CROWN RESERVES	204,468				204,468	98,648
TOWN ENTRANCES, SIGNS AND EQUIPMENT	42,841				42,841	19,588
PUBLIC TOILETS	34,586				34,586	17,177
VILLAGE MAINTENANCE AGREEMENTS	19,157				19,157	10,300
DEPRECIATION	376,256				376,256	0
<b>TOTAL OPERATING COSTS</b>	1,092,232	0	0	0	1,092,232	349,868
<b>OPERATING RESULT</b>	(1,092,232)	0	0	0	(1,092,232)	(349,868)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	376,256				376,256	0
GRANTS / SUBSIDIES	4,008,200				4,008,200	1,775,131
COMMUNITY CONTRIBUTIONS					0	0
SECTION 94 CONTRIBUTIONS					0	0
<b>TOTAL NON-CURRENT INCOME</b>	4,384,456	0	0	0	4,384,456	1,775,131
<b>CAPITAL EXPENDITURE:</b>						
IMPROVEMENTS	5,655,385		240,000	240,000	5,895,385	636,568 (1)
<b>TOTAL CAPITAL EXPENDITURE</b>	5,655,385	0	240,000	240,000	5,895,385	636,568
<b>NET COST OF ACTIVITY</b>	(2,363,161)	0	(240,000)	(240,000)	(2,603,161)	788,695

(1) Additional renewal projects to be determined



**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - COMMUNITY BUILDINGS**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
CARAVAN PARK, HALL & SHOP RENTS	200,877				200,877	39,588
GRANTS	0				0	0
INTERNAL RENTS	498,434				498,434	124,609
<b>TOTAL OPERATING REVENUE</b>	<b>699,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>699,311</b>	<b>164,197</b>
<b>OPERATING COSTS:</b>						
COUNCIL CHAMBERS	127,250		<b>30,000</b>	30,000	157,250	102,570 (1)
KMI	97,276				97,276	70,087
OTHER COMMUNITY BUILDINGS	278,998				278,998	81,640
BUILDINGS ON CROWN RESERVES	148,797				148,797	49,478
DEPRECIATION	251,455				251,455	0
<b>TOTAL OPERATING COSTS</b>	<b>903,776</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>933,776</b>	<b>303,775</b>
<b>OPERATING RESULT</b>	<b>(204,465)</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(234,465)</b>	<b>(139,578)</b>
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	251,455				251,455	0
SECTION 94 INCOME					0	0
GRANTS	4,486,302				4,486,302	1,075,302
<b>TOTAL NON-CURRENT INCOME</b>	<b>4,737,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,737,757</b>	<b>1,075,302</b>
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	6,277,248				6,277,248	213,673
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>6,277,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,277,248</b>	<b>213,673</b>
<b>NET COST OF ACTIVITY</b>	<b>(1,743,956)</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(1,773,956)</b>	<b>722,051</b>

(1) Cleaning, testing and building works

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - PUBLIC CEMETERIES**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> CEMETERY FEES	119,180				119,180	47,205
<b>TOTAL OPERATING REVENUE</b>	119,180	0	0	0	119,180	47,205
<b>OPERATING COSTS:</b>						
KYOGLE CEMETERY	89,329				89,329	34,349
KYOGLE LAWN CEMETERY	64,683				64,683	30,372
OTHER CEMETERIES	21,298				21,298	16,578
CEMETERIES ON CROWN RES	1,332				1,332	0
DEPRECIATION	8,510				8,510	0
<b>TOTAL OPERATING COSTS</b>	185,152	0	0	0	185,152	81,299
<b>OPERATING RESULT</b>	(65,972)	0	0	0	(65,972)	(34,094)
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	8,510				8,510	0
GRANTS / SUBSIDIES	255,791				255,791	145,791
<b>TOTAL NON-CURRENT INCOME</b>	264,301	0	0	0	264,301	145,791
<b>CAPITAL EXPENDITURE:</b>						
CEMETERY IMPROVEMENTS	395,079				395,079	64,926
<b>TOTAL CAPITAL EXPENDITURE</b>	395,079	0	0	0	395,079	64,926
<b>NET COST OF ACTIVITY</b>	(196,750)	0	0	0	(196,750)	46,771

**KYOGLE COUNCIL  
SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - STORMWATER MANAGEMENT**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b> INCOME	212,491				212,491	219,353
<b>TOTAL OPERATING REVENUE</b>	212,491	0	0	0	212,491	219,353
<b>OPERATING COSTS:</b> MAINTENANCE	50,043				50,043	20,440
DEPRECIATION	86,563				86,563	0
<b>TOTAL OPERATING COSTS</b>	136,606	0	0	0	136,606	20,440
<b>OPERATING RESULT</b>	75,885	0	0	0	75,885	198,913
<b>NON-CURRENT INCOME:</b> DEPRECIATION	86,563				86,563	0
DEVELOPER CONTRIBUTIONS						3,099
GRANTS / SUBSIDIES						
<b>TOTAL NON-CURRENT INCOME</b>	86,563	0	0	0	86,563	3,099
<b>CAPITAL EXPENDITURE:</b> STORMWATER WORKS	734,750				734,750	189,326
FLOOD MITIGATION						
<b>TOTAL CAPITAL EXPENDITURE</b>	734,750	0	0	0	734,750	189,326
<b>NET COST OF ACTIVITY</b>	(572,302)	0	0	0	(572,302)	12,686

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**ASSETS AND INFRASTRUCTURE SERVICES - ADMINISTRATION**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
PRIVATE WORKS	63,855				63,855	7,520
SUNDRY INCOME	7,472				7,472	1,706
<b>TOTAL OPERATING REVENUE</b>	71,327	0	0	0	71,327	9,226
<b>OPERATING COSTS:</b>						
ROAD SURVEY & DESIGN	16,555				16,555	1,184
EMPLOYMENT	1,783,457		15,161	15,161	1,798,618	633,497 (1)
PRIVATE WORKS	57,626				57,626	12,687
RECOVERIES	(2,710,893)				(2,710,893)	(677,527)
<b>TOTAL OPERATING COSTS</b>	(853,255)	0	15,161	15,161	(838,094)	(30,159)
<b>OPERATING RESULT</b>	924,582	0	(15,161)	(15,161)	909,421	39,385
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	0
<b>NET COST OF ACTIVITY</b>	924,582	0	(15,161)	(15,161)	909,421	39,385

(1) Award allowance adjustment

**KYOGLÉ COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**STATE HIGHWAYS (ASSETS AND INFRASTRUCTURE SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
WORKS ORDERS	3,376,523				3,376,523	680,973
MAINTENANCE	1,064,755		(123,136)	(123,136)	941,619	191,619 (1)
OTHER						
<b>TOTAL OPERATING REVENUE</b>	4,441,278	0	(123,136)	(123,136)	4,318,142	872,592
<b>OPERATING COSTS:</b>						
WORKS ORDERS	3,376,526				3,376,526	2,294,777
MAINTENANCE MR 83	649,499		(75,113)	(75,113)	574,386	92,357 (1)
MAINTENANCE SH 16	415,253		(48,023)	(48,023)	367,230	156,783 (1)
OTHER						
<b>TOTAL OPERATING COSTS</b>	4,441,278	0	(123,136)	(123,136)	4,318,142	2,543,917
<b>OPERATING RESULT</b>	0	0	0	0	0	(1,671,325)
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
RESERVE TRANSFERS						
MOVEMENT IN RECEIVABLES						(2,933,054)
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	(2,933,054)
<b>NET COST OF ACTIVITY</b>	0	0	0	0	0	1,261,729

(1) Maintenance contract allocation lower than anticipated

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**QUARRIES (ASSETS AND INFRASTRUCTURE SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE	
<b>OPERATING REVENUE:</b>							
QUARRY SALES	2,203,845		<b>258,000</b>	258,000	2,461,845	512,954	( 1 )
<b>TOTAL OPERATING REVENUE</b>	2,203,845	0	<b>258,000</b>	258,000	2,461,845	512,954	
<b>OPERATING COSTS:</b>							
QUARRY WORKING EXPENSES	1,671,492		<b>197,677</b>	197,677	1,869,169	471,986	( 1 )
DEPRECIATION	1,502				1,502	0	
<b>TOTAL OPERATING COSTS</b>	1,672,994	0	<b>197,677</b>	197,677	1,870,671	471,986	
<b>OPERATING RESULT</b>	530,851	0	<b>60,323</b>	60,323	591,174	40,968	
<b>NON-CURRENT INCOME:</b>							
DEPRECIATION	1,502				1,502	0	
<b>TOTAL NON-CURRENT INCOME</b>	1,502	0	<b>0</b>	0	1,502	0	
<b>CAPITAL EXPENDITURE:</b>							
QUARRY REHABILITATION	164,355				164,355	4,579	
RESERVE TRANSFERS	470,000				470,000	117,500	
MOVEMENT IN INVENTORIES						(17,487)	
<b>TOTAL CAPITAL EXPENDITURE</b>	634,355	0	<b>0</b>	0	634,355	104,592	
<b>NET COST OF ACTIVITY</b>	(102,002)	0	<b>60,323</b>	60,323	(41,679)	(63,624)	

( 1 ) Level of operations higher than anticipated

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**PLANT OPERATIONS (ASSETS AND INFRASTRUCTURE SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
PLANT INCOME	6,603,450				6,603,450	2,042,144
PLANT SALES	1,461,965				1,461,965	144,118
COST OF SOLD PLANT	(406,875)				(406,875)	0
OTHER	40,250				40,250	22,041
<b>TOTAL OPERATING REVENUE</b>	<b>7,698,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,698,790</b>	<b>2,208,303</b>
<b>OPERATING COSTS:</b>						
PLANT MAINTENANCE	3,765,154				3,765,154	880,546
DEPRECIATION	1,428,160				1,428,160	0
DEPOTS	164,954				164,954	98,830
STORES	99,683		<b>1,000</b>	1,000	100,683	(24,859) (1)
<b>TOTAL OPERATING COSTS</b>	<b>5,457,951</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>5,458,951</b>	<b>954,517</b>
<b>OPERATING RESULT</b>	<b>2,240,839</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>2,239,839</b>	<b>1,253,786</b>
<b>NON-CURRENT INCOME:</b>						
DEPRECIATION	1,428,160				1,428,160	0
COST OF SOLD PLANT	406,875				406,875	0
<b>TOTAL NON-CURRENT INCOME</b>	<b>1,835,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,835,035</b>	<b>0</b>
<b>CAPITAL EXPENDITURE:</b>						
PLANT PURCHASES	3,941,704				3,941,704	1,028,319
TRANSFER TO GENERAL FUND	1,400,000				1,400,000	350,000
DEPOT IMPROVEMENTS	147,625				147,625	11,958
MOVEMENT IN RECEIVABLES						
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,489,329</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,489,329</b>	<b>1,390,277</b>
<b>NET COST OF ACTIVITY</b>	<b>(1,413,455)</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,414,455)</b>	<b>(136,491)</b>

(1) Award allowance adjustment

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**WATER FUND (ASSETS AND INFRASTRUCTURE SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
RATES & USER CHARGES	2,080,675				2,080,675	788,168
<b>TOTAL OPERATING REVENUE</b>	2,080,675	0	0	0	2,080,675	788,168
<b>OPERATING COSTS:</b>						
MANAGEMENT	367,679				367,679	113,802
MAINS	173,964				173,964	80,195
RESERVOIRS	29,013				29,013	40,457
RAW WATER	246,982				246,982	58,996
TREATMENT	533,080				533,080	248,569
DEPRECIATION	366,530				366,530	0
<b>TOTAL OPERATING COSTS</b>	1,717,248	0	0	0	1,717,248	542,019
<b>OPERATING RESULT</b>	363,427	0	0	0	363,427	246,149
<b>NON-CURRENT INCOME:</b>						
GRANTS	3,498		200,000	200,000	203,498	0 (1)
DEVELOPER CONTRIBUTIONS	0				0	0
DEPRECIATION	366,530				366,530	0
<b>TOTAL NON-CURRENT INCOME</b>	370,028	0	200,000	200,000	570,028	0
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	459,710		400,000	400,000	859,710	59,176 (1)
LOAN REPAYMENTS	255,036				255,036	0
MOVEMENT IN RECEIVABLES						370,642
<b>TOTAL CAPITAL EXPENDITURE</b>	714,746	0	400,000	400,000	1,114,746	429,818
<b>NET COST OF ACTIVITY</b>	18,709	0	(200,000)	(200,000)	(181,291)	(183,669)

(1) Tabulam water supply business case project



**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

**SEWERAGE FUND (ASSETS AND INFRASTRUCTURE SERVICES)**

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
RATES & USER CHARGES	2,029,477				2,029,477	915,496
<b>TOTAL OPERATING REVENUE</b>	2,029,477	0	0	0	2,029,477	915,496
<b>OPERATING COSTS:</b>						
OPERATIONS	366,679				366,679	103,459
MAINS	96,320				96,320	27,615
PUMPING STATIONS	170,102				170,102	62,317
TREATMENT	545,519				545,519	159,910
DEPRECIATION	262,339				262,339	0
<b>TOTAL OPERATING COSTS</b>	1,440,959	0	0	0	1,440,959	353,301
<b>OPERATING RESULT</b>	588,518	0	0	0	588,518	562,195
<b>NON-CURRENT INCOME:</b>						
GRANTS	607,812				607,812	0
DEVELOPER CONTRIBUTIONS	0				0	0
DEPRECIATION	262,339				262,339	0
<b>TOTAL NON-CURRENT INCOME</b>	870,151	0	0	0	870,151	0
<b>CAPITAL EXPENDITURE:</b>						
CONSTRUCTION	1,406,489				1,406,489	20,686
LOAN REPAYMENTS	31,922				31,922	0
MOVEMENT IN RECEIVABLES						(38,713)
<b>TOTAL CAPITAL EXPENDITURE</b>	1,438,411	0	0	0	1,438,411	(18,027)
<b>NET COST OF ACTIVITY</b>	20,258	0	0	0	20,258	580,222

**KYOGLE COUNCIL**  
**SEPTEMBER QUARTER BUDGET REVIEW**

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

	ORIGINAL ESTIMATE + REVOTES	PREVIOUS ADJUST -MENTS	ADJUST -MENT THIS QUARTER	TOTAL ADJUST -MENTS	REVISED ESTIMATE	ACTUAL INCOME/EXP TO DATE
<b>OPERATING REVENUE:</b>						
GARBAGE & SANITARY CHARGES	1,363,556				1,363,556	1,329,812
<b>TOTAL OPERATING REVENUE</b>	1,363,556	0	0	0	1,363,556	1,329,812
<b>OPERATING COSTS:</b>						
CONTRACTORS	513,409				513,409	136,160
ADMINISTRATION	130,194				130,194	32,549
CONTRIBUTION TO OWM	575,262				575,262	143,816
<b>TOTAL OPERATING COSTS</b>	1,218,865	0	0	0	1,218,865	312,525
<b>OPERATING RESULT</b>	144,691	0	0	0	144,691	1,017,287
<b>NON-CURRENT INCOME:</b>						
<b>TOTAL NON-CURRENT INCOME</b>	0	0	0	0	0	0
<b>CAPITAL EXPENDITURE:</b>						
MOVEMENT IN RECEIVABLES						816,406
<b>TOTAL CAPITAL EXPENDITURE</b>	0	0	0	0	0	816,406
<b>NET COST OF ACTIVITY</b>	144,691	0	0	0	144,691	200,881

### **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 30/09/2024 indicates that Council's projected financial position at 30/06/2025 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  25/10/2024  
Responsible Accounting Officer, Kyogle Council

# Kyogle Council

**Budget review for the quarter ended - 30 September 2024**

## Consolidated Income Statement

	ORIGINAL Budget 2024/25 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected</i> year end result (000's)	<i>Actual</i> YTD (000's)
<b>Income</b>						
Rates and Annual Charges	13,381		13,381		13,381	11,793
User Charges and Fees	7,351	3,000	10,351	(123)	10,228	1,898
Interest and Investment Revenue	1,038		1,038		1,038	510
Grants and Contributions - Operating	7,414	(4,109)	3,305	970	4,275	874
Grants and Contributions - Capital	27,669	56,162	83,831	57,268	141,099	30,591
Other Revenues	3		3		3	25
Net gain from the disposal of assets	136	919	1,055		1,055	144
<b>Total Income</b>	<b>56,992</b>	<b>55,972</b>	<b>112,964</b>	<b>58,115</b>	<b>171,079</b>	<b>45,835</b>
<b>Expenses</b>						
Employee Benefits and on-costs	11,334	393	11,727	22	11,749	3,635
Borrowing Costs	231		231		231	26
Materials & Contracts	4,243	2,439	6,682	116	6,798	3,843
Depreciation and Amortisation	9,418		9,418		9,418	0
Other Expenses	2,809	115	2,924		2,924	1,546
Net Loss from Disposal of Assets	0		0		0	-
<b>Total Expenses</b>	<b>28,035</b>	<b>2,947</b>	<b>30,982</b>	<b>138</b>	<b>31,120</b>	<b>9,050</b>
<b>Net Operating Result from continuing operations</b>	<b>28,957</b>	<b>53,025</b>	<b>81,982</b>	<b>57,977</b>	<b>139,959</b>	<b>36,785</b>
<b>Net Operating Result before capital items</b>	<b>1,288</b>	<b>(3,137)</b>	<b>(1,849)</b>	<b>709</b>	<b>(1,140)</b>	<b>6,194</b>

Notes :

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

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

25/10/2024

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2024 and should be read in conjunction with other documents in the QBRs.*

# Kyogle Council

## Budget review for the quarter ended - 30 September 2024

### Capital Budget - Consolidated

	ORIGINAL Budget 2024/25 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	Projected year end result (000's)	Actual YTD (000's)
<b>Capital Funding</b>						
Rates and other untied funding	13,518	14,629	28,147	569	28,716	(9,911)
Capital Grants & Contributions	27,669	56,162	83,831	57,268	141,099	30,591
Loans	0	0	0		0	0
Income from sale of assets	136	919	1,055		1,055	144
Other Capital Funding Sources	0		0		0	0
<b>Total Capital Funding</b>	<b>41,323</b>	<b>71,710</b>	<b>113,033</b>	<b>57,837</b>	<b>170,870</b>	<b>20,824</b>
<b>Capital Expenditure</b>						
<b>Acquisitions</b>						
Plant and Equipment	2,040	1,902	3,942		3,942	1,073
Land and Buildings	3,888	9,769	13,657	240	13,897	959
Roads, Bridges and Footpaths	31,809	58,799	90,608	57,197	147,805	17,762
Other	306	129	435		435	12
Stormwater Drainage	210	525	735		735	189
Water	237	222	459	400	859	59
Sewer	1,042	364	1,406		1,406	21
<b>Total Acquisitions</b>	<b>39,532</b>	<b>71,710</b>	<b>111,242</b>	<b>57,837</b>	<b>169,079</b>	<b>20,075</b>
<b>Loan Repayments</b>	<b>1,791</b>		<b>1,791</b>		<b>1,791</b>	<b>749</b>
<b>Total Capital Expenditure</b>	<b>41,323</b>	<b>71,710</b>	<b>113,033</b>	<b>57,837</b>	<b>170,870</b>	<b>20,824</b>

Notes :

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

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

25/10/2024

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2024 and should be read in conjunction with other documents in the QBRs.*

# Kyogle Council

## Budget review for the quarter ended - 30 September 2024

### Cash & Investments

	ORIGINAL Budget 2024/25 (000's)	<u>Approved Changes</u> Revotes (000's)	REVISED Budget (000's)	Sept Review (000's)	<i>Projected</i> year end result (000's)	<i>Actual</i> YTD (000's)
<b><u>Externally Restricted</u></b>						
RMS Contributions	31,233	(31,233)	0		0	31,006
Developer Contributions	169		169		169	169
Other	284		284		284	277
Water Fund	(60)	(219)	(279)	(200)	(479)	(372)
Sewer Fund	1,688	(357)	1,331		1,331	2,442
Domestic Waste Management	155		155		155	264
<b>Total Externally Restricted</b>	<b>33,469</b>	<b>(31,809)</b>	<b>1,660</b>	<b>(200)</b>	<b>1,460</b>	<b>33,786</b>
<b><u>Internally Restricted</u></b>						
Employee Leave Entitlements	1,294		1,294		1,294	1,294
Buildings	150		150		150	150
Carry-over Works	0		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	(3,229)		(3,229)		(3,229)	(965)
Quarries	1,427	(129)	1,298	60	1,358	1,242
Plant Replacement	1,931	(1,068)	863	(1)	862	1,935
<b>Total Internally Restricted</b>	<b>3,946</b>	<b>(1,197)</b>	<b>2,749</b>	<b>59</b>	<b>2,808</b>	<b>6,029</b>
<b>Total Restricted</b>	<b>37,415</b>	<b>(33,006)</b>	<b>4,409</b>	<b>(141)</b>	<b>4,268</b>	<b>39,815</b>
<b>Unrestricted</b>	<b>19,914</b>	<b>14,320</b>	<b>34,234</b>	<b>281</b>	<b>34,515</b>	<b>1,765</b>
<b>Total Cash &amp; Investments</b>	<b>57,329</b>	<b>(18,686)</b>	<b>38,643</b>	<b>140</b>	<b>38,783</b>	<b>41,580</b>

Notes :

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

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

Prepared by: Glenn Rose

(Responsible Accounting Officer)

25/10/2024

*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2024 and should be read in conjunction with other documents in the QBRs.*

# Kyogle Council

## Budget review for the quarter ended - 30 September 2024

### Financial Indicators

Actual Result 2023/24	Ratio	Result YTD 2024/25	Forecast result <b>ORIGINAL</b> Budget 2024/25	Forecast result <b>REVISED</b> Budget 2024/25	Forecast result <b>PROJECTED</b> Budget 2024/25
<b>Unrestricted current ratio</b>					
4.78	<i>Current assets less all external restrictions</i> <u><i>Current liabilities less specific purpose liabilities</i></u>	0.98	3.00	4.65	4.69
4.95%	<b>Debt service ratio</b> <i>Debt service cost</i> <u><i>Revenue from continuing operations excluding capital items and specific purpose grants/contributions</i></u>	5.08%	6.90%	6.94%	6.74%
13.10%	<b>Rates &amp; annual charges coverage ratio</b> <i>Rates &amp; annual charges revenues</i> <u><i>Income from continuing operations</i></u>	25.73%	23.48%	11.85%	7.82%
6.49%	<b>Rates &amp; annual charges outstanding percentage</b> <i>Rates &amp; annual charges outstanding</i> <u><i>Rates &amp; annual charges collectible</i></u>	54.86%	6.28%	6.28%	6.28%

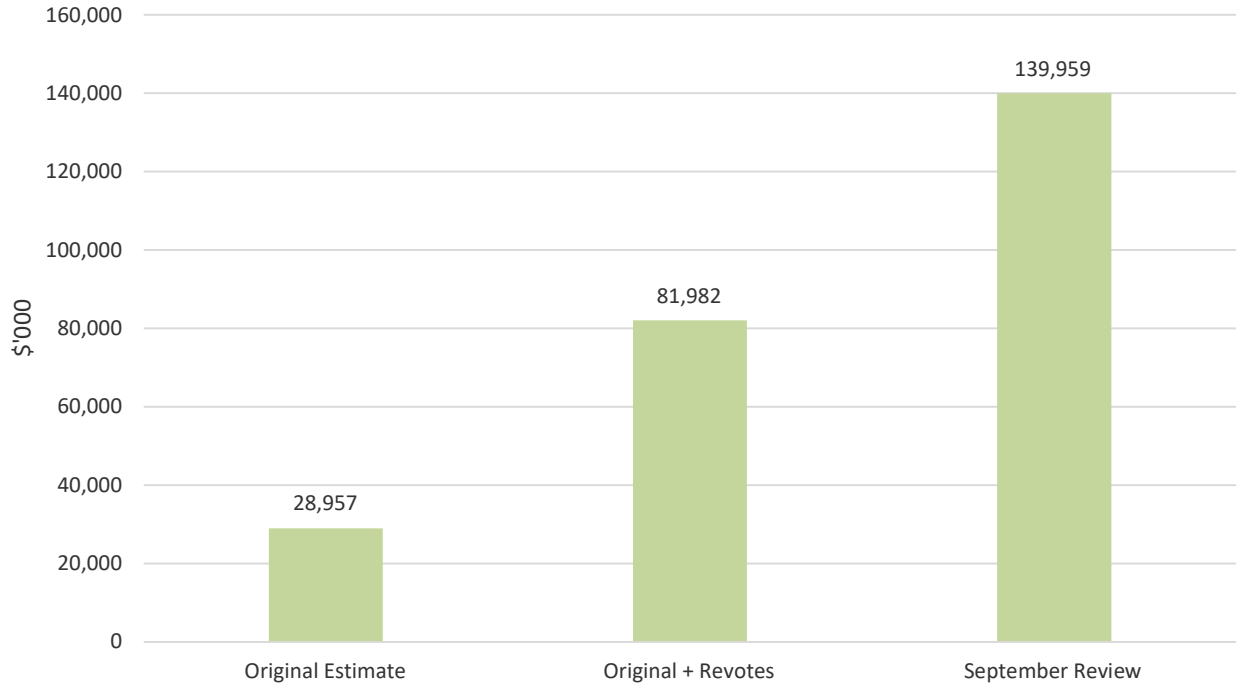
Prepared by: Glenn Rose

(Responsible Accounting Officer)

25/10/2024

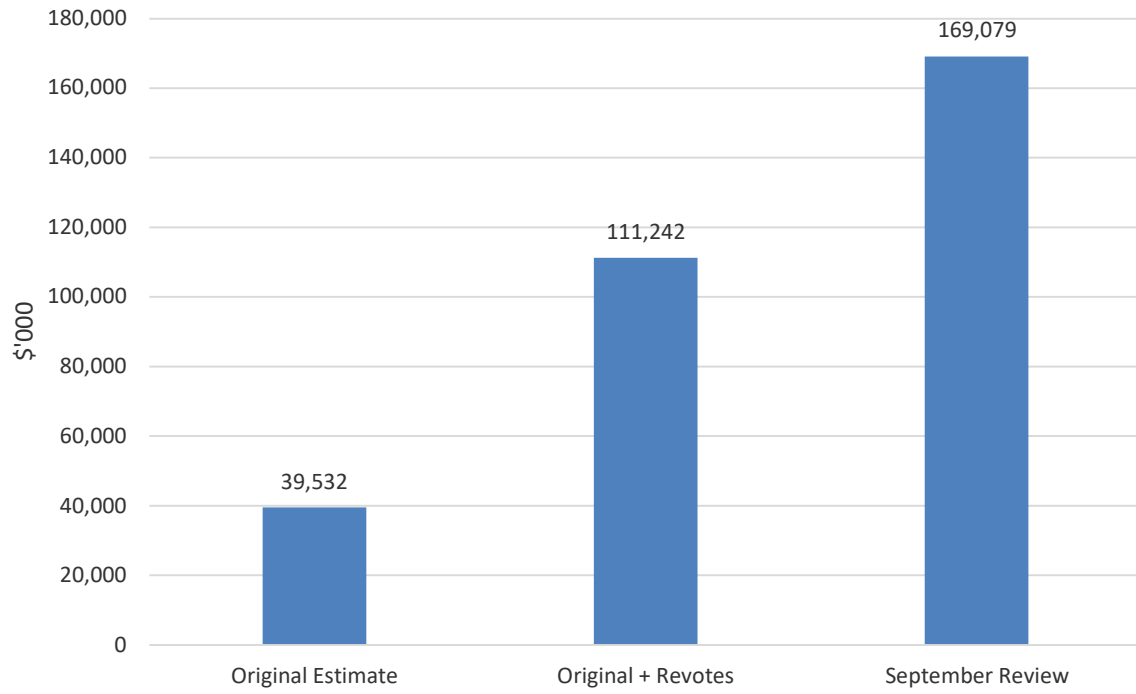
*This document forms part of Kyogle Council's Quarterly Budget Review Statement for the quarter ended 30/09/2024 and should be read in conjunction with other documents in the QBRs.*

### Budgeted Operating Result





### Budgeted Capital Expenditure



### Budgeted Cash Position

