

Richmond Valley Council

QUARTERLY BUDGET REVIEW STATEMENT

for the quarter ended 31 March 2019



Richmond
Valley
Council

"A great community with a relaxed lifestyle, beautiful environment and vibrant economy."

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

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**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Report 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 Richmond Valley Council for the quarter ended 31 March 2019 indicates that Council's projected financial position at 30 June 2019 will be satisfactory, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

From a cash perspective, there is now a projected cash surplus for 2018/2019 as at 31 March 2019 of \$1,855,275. This is largely as a result of a decrease in the projected capital works for 2018/2019 of \$2,448,664.

With approval of the special rate variation, Council has taken steps to reduce cash deficits whilst still being able to maintain adequate expenditure on capital projects and maintenance of existing assets. Delivery of capital budgets will continue to be monitored in future budgeting processes as this has a significant effect on the cash result.

Signed: _____
Ryan Gaiter
Responsible Accounting Officer

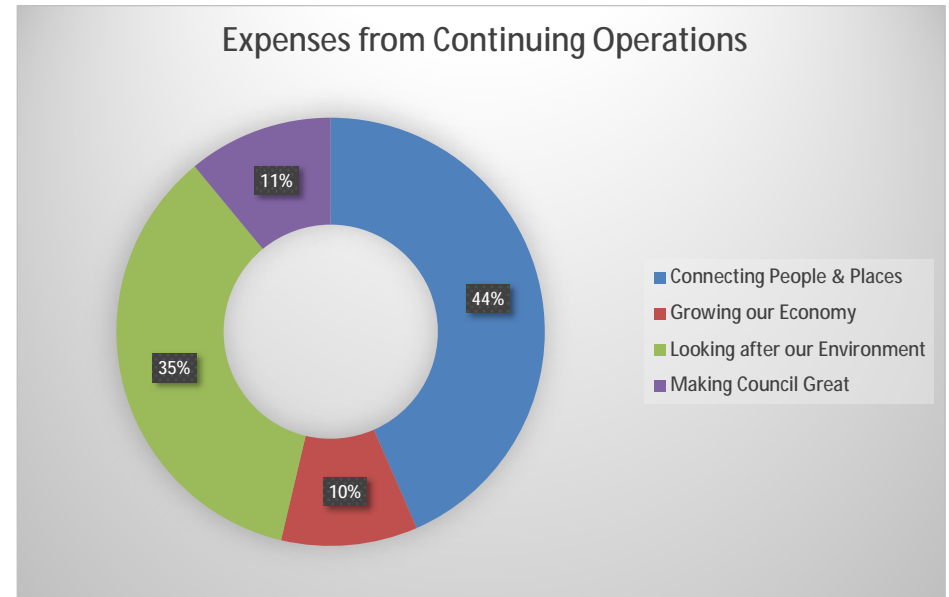
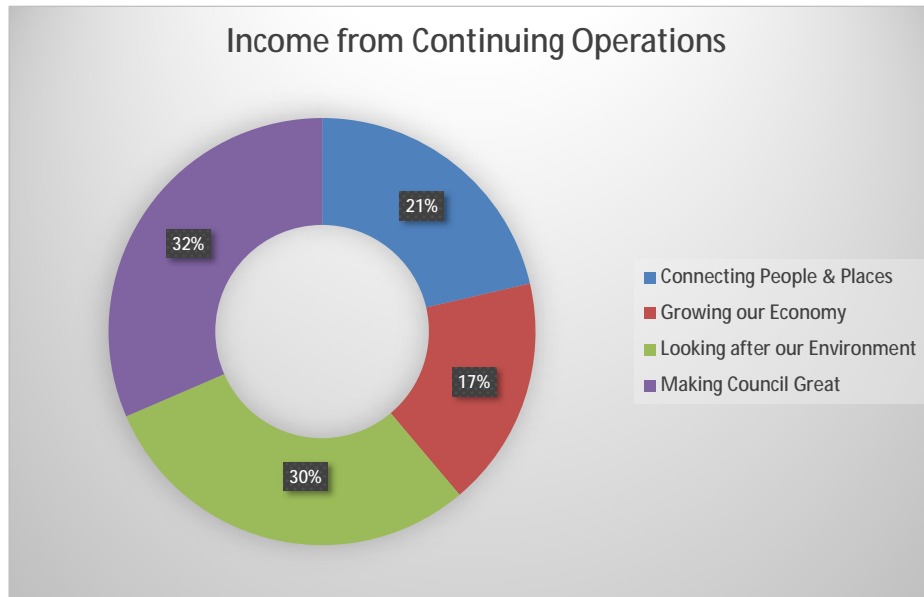
Date: 16/05/2019

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Income & Expenses Budget Review Statement

	Original Budget 2018/2019	Approved Changes	Approved Changes	Approved QBRs	Approved QBRs	Revised Budget 2018/2019	Recommended Changes for Council Resolution	Projected Year End Result	Actual YTD 31-Mar-19
		Carry-Overs from 2017/18	Monthly Adjustments	Sep QBRs	Dec QBRs		Mar Qtr		
Summary Budget Result									
Income									
Connecting People & Places	10,656,452	2,001,049	377,500	680,449	2,044,495	15,759,945	153,527	15,913,472	9,874,637
Growing our Economy	11,981,885	103,912	-	432,600	100,000	12,618,397	389,805	13,008,202	7,611,192
Looking after our Environment	21,845,464	-	-	70,000	-	21,915,464	141,974	22,057,438	18,068,573
Making Council Great	23,071,022	-	8,673	199,525	101,476	23,380,696	72,593	23,453,289	18,928,722
Total Income from Continuing Operations	67,554,823	2,104,961	386,173	1,382,574	2,245,971	73,674,502	757,899	74,432,401	54,483,125
Expenses									
Connecting People & Places	23,390,787	32,333	20,330	3,243,355	76,392	26,763,197	60,522	26,823,719	19,740,786
Growing our Economy	5,719,382	-	-	320,039	(40,800)	5,998,621	370,000	6,368,621	4,718,285
Looking after our Environment	21,520,204	82,852	36,000	162,628	(4,800)	21,796,884	15,038	21,811,922	15,520,084
Making Council Great	6,515,588	32,671	28,501	138,618	41,274	6,756,652	8,560	6,765,212	5,576,938
Total Expenses from Continuing Operations	57,145,962	147,856	84,831	3,864,640	72,066	61,315,355	454,120	61,769,475	45,556,093
Net Operating Result from Continuing Operations	10,408,861	1,957,105	301,342	(2,482,066)	2,173,905	12,359,147	303,779	12,662,926	8,927,032
Net Operating Result before Capital Items	(1,700,651)	(129,596)	(76,158)	(2,422,974)	45,416	(4,283,963)	168,081	(4,115,882)	722,930
Budget Result Reconciliation:									
Add: Non-Cash Expenses									
Depreciation & Amortisation	14,184,735	-	-	3,315,265	-	17,500,000	-	17,500,000	11,890,500
Rehabilitation Borrowing Expenses	66,929	-	-	-	-	66,929	-	66,929	-
Quarry Inventory Movements	300,000	-	-	-	-	300,000	-	300,000	-
Add: Non-Operating Funds Employed									
Loan Funds Utilised	2,000,000	-	-	-	(1,000,000)	1,000,000	-	1,000,000	1,000,000
Deferred Debtor Repayments	1,300	-	-	-	-	1,300	-	1,300	-
Gross Proceeds from the Disposal of Assets	3,724,973	-	-	174,661	-	3,899,634	(533,513)	3,366,121	513,205
Less: Funds Deployed for Non-Operating Purposes									
Capital Expenditure	29,502,829	5,122,257	(1,349,483)	(2,211,163)	2,098,063	33,162,503	(2,448,664)	30,713,839	17,847,775
Loan Principal Repayments	2,369,833	-	-	-	-	2,369,833	(41,671)	2,328,162	1,839,669
Estimated Funding Result - Surplus/(Deficit)	(1,185,864)	(3,165,151)	1,650,825	3,219,023	(924,158)	(405,326)	2,260,601	1,855,275	2,643,293
Equity Movements									
Restricted Funds - Increase/(Decrease)	(1,291,408)	(3,165,151)	1,650,825	3,037,003	(941,714)	(710,445)	2,249,083	1,538,637	2,643,293
Working Funds - Increase/(Decrease)	105,544	0	-	182,020	17,556	305,120	11,518	316,638	-
Total Equity Movements	(1,185,864)	(3,165,151)	1,650,825	3,219,023	(924,158)	(405,325)	2,260,601	1,855,275	2,643,293

Income & Expenses Budget Review Statement - Summary by Priority



**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Income & Expenses Budget Review Statement

Income & Expenses - by Service	Original Budget 2018/2019	Approved Changes	Approved Changes	Approved QBRs	Approved QBRs	Recommended Changes for		Notes	Projected Year End Result	Actual YTD 31-Mar-19
		Carry-Overs from 2017/18	Monthly Adjustments	Sep QBRs	Dec QBRs	Revised Budget 2018/2019	Council Resolution Mar			
Income										
Connecting People & Places										
Festivals and Events	21,313	-	-	-	17,500	38,813	-		38,813	17,773
Swimming Pools	-	-	-	-	-	-	-		-	-
Libraries	1,239,310	-	-	-	(22,049)	1,217,261	-		1,217,261	1,181,443
Emergency Management	1,064,657	-	-	95,000	-	1,159,657	35,045	2	1,194,702	940,226
Cemeteries	323,669	-	-	-	-	323,669	-		323,669	176,500
Sports Grounds, Parks and Facilities	1,653,916	654,537	-	(66,731)	2,009,044	4,250,766	(47,296)	4	4,203,470	1,297,518
Community Centres and Halls	88,462	101,859	-	-	-	190,321	136,777	5	327,098	181,510
Building and Maintaining Roads	6,265,125	1,244,653	377,500	652,180	40,000	8,579,458	26,954	6	8,606,412	6,077,620
Community Engagement, Consultation & Communication	-	-	-	-	-	-	-		-	-
Community Programs and Grants	-	-	-	-	-	-	2,047		2,047	2,047
Growing our Economy										
Economic Development	-	-	-	-	-	-	-		-	-
Tourism	2,664	-	-	-	-	2,664	5,000	8	7,664	5,662
Town Planning & Development Services	2,020,963	-	-	-	100,000	2,120,963	-		2,120,963	1,827,026
Quarries	1,331,127	-	-	-	-	1,331,127	384,805	9	1,715,932	1,150,557
Northern Rivers Livestock Exchange	8,500,231	103,912	-	-	-	8,604,143	-		8,604,143	4,103,224
Private Works	82,400	-	-	432,600	-	515,000	-		515,000	497,986
Real Estate Development	44,500	-	-	-	-	44,500	-		44,500	26,737
Looking after our Environment										
Waste Management	6,037,051	-	-	(20,000)	-	6,017,051	30,000	11	6,047,051	5,735,488
Stormwater Management	213,725	-	-	-	-	213,725	-		213,725	208,924
Water Supplies	6,626,961	-	-	(50,000)	-	6,576,961	61,974	13	6,638,935	5,183,463
Sewerage Services	8,532,758	-	-	140,000	-	8,672,758	50,000	14	8,722,758	6,555,681
Environmental Health	434,969	-	-	-	-	434,969	-		434,969	385,018
Environmental Management	-	-	-	-	-	-	-		-	-
Making Council Great										
Governance & Advocacy	388,823	-	-	-	-	388,823	-		388,823	27,601
Customer Service	3,600	-	-	-	2,773	6,373	-		6,373	6,336
Information Technology Services	8,122	-	-	-	-	8,122	-		8,122	9,381
People & Culture	17,388	-	8,673	-	26,089	52,150	52,593	16	104,743	101,919
Work, Health & Safety	28,329	-	-	-	31,340	59,669	-		59,669	59,669
Financial Services	17,797,624	-	-	199,525	-	17,997,149	-		17,997,149	14,878,719
Engineering Support & Asset Management	42,636	-	-	-	41,274	83,910	20,000	17	103,910	110,055
Fleet Management	4,784,500	-	-	-	-	4,784,500	-		4,784,500	3,735,042
Total Income from Continuing Operations	67,554,823	2,104,961	386,173	1,382,574	2,245,971	73,674,502	757,899		74,432,401	54,483,125

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Income & Expenses Budget Review Statement

Income & Expenses - by Service	Original Budget	Approved Changes	Approved Changes	Approved QBRs	Approved QBRs	Recommended Changes for		Notes	Projected Year End Result	Actual YTD 31-Mar-19
	2018/2019	Carry-Overs from 2017/18	Monthly Adjustments	Sep QBRs	Dec QBRs	Revised Budget 2018/2019	Council Resolution Mar			
Expenses										
Connecting People & Places										
Festivals and Events	230,283	-	-	20,000	58,300	308,583	-		308,583	187,898
Swimming Pools	683,457	-	-	9,467	-	692,924	-		692,924	540,985
Libraries	2,080,450	-	10,000	5,421	(9,908)	2,085,963	-		2,085,963	1,671,764
Emergency Management	1,934,548	-	-	98,442	-	2,032,990	25,045	2	2,058,035	1,505,754
Cemeteries	353,668	-	-	5,625	-	359,293	-		359,293	241,980
Sports Grounds, Parks and Facilities	2,619,975	-	15,500	158,462	28,000	2,821,937	19,700	4	2,841,637	1,939,498
Community Centres and Halls	641,994	-	4,830	23,774	-	670,598	-		670,598	493,622
Building and Maintaining Roads	14,359,020	18,261	(10,000)	2,914,376	-	17,281,657	13,730	6	17,295,387	12,914,136
Community Engagement, Consultation & Communication	226,876	-	-	1,600	-	228,476	-		228,476	65,110
Community Programs and Grants	260,516	14,072	-	6,188	-	280,776	2,047		282,823	180,039
Growing our Economy										
Economic Development	461,841	-	-	18,765	-	480,606	(35,000)	7	445,606	355,317
Tourism	217,594	-	-	-	(40,800)	176,794	5,000	8	181,794	105,000
Town Planning & Development Services	2,382,912	-	-	(1,345)	-	2,381,567	-		2,381,567	1,869,807
Quarries	834,213	-	-	(3,400)	-	830,813	-		830,813	648,781
Northern Rivers Livestock Exchange	1,259,533	-	-	(54,947)	-	1,204,586	-		1,204,586	962,807
Private Works	80,213	-	-	360,000	-	440,213	-		440,213	383,799
Real Estate Development	483,076	-	-	966	-	484,042	400,000	10	884,042	392,774
Looking after our Environment										
Waste Management	5,644,141	76,035	-	63,162	-	5,783,338	15,038	11	5,798,376	3,777,502
Stormwater Management	948,261	-	-	(9,925)	-	938,336	-		938,336	686,080
Water Supplies	5,972,225	-	18,000	61,700	-	6,051,925	-		6,051,925	4,671,328
Sewerage Services	7,469,532	-	18,000	48,200	(4,800)	7,530,932	-		7,530,932	5,209,356
Environmental Health	1,037,070	-	-	(509)	-	1,036,561	-		1,036,561	876,674
Environmental Management	448,975	6,817	-	-	-	455,792	-		455,792	299,144
Making Council Great										
Governance & Advocacy	2,243,875	-	-	611	-	2,244,486	-		2,244,486	1,746,755
Customer Service	3,600	-	(4,464)	1,398	-	534	-		534	0
Information Technology Services	123,597	-	-	894	-	124,491	-		124,491	117,031
People & Culture	-	-	14,173	(445)	-	13,728	5,120	16	18,848	196,890
Work, Health & Safety	-	-	(5,500)	-	-	(5,500)	-		(5,500)	-
Financial Services	122,762	-	-	(300)	-	122,462	-		122,462	108,441
Engineering Support & Asset Management	42,636	32,671	24,292	22,010	41,274	162,883	3,440		166,323	71,030
Fleet Management	3,979,118	-	-	114,450	-	4,093,568	-		4,093,568	3,336,791
Total Expenses from Continuing Operations	57,145,962	147,856	84,831	3,864,640	72,066	61,315,355	454,120		61,769,475	45,556,093
Net Operating Result from Continuing Operations	10,408,861	1,957,105	301,342	(2,482,066)	2,173,905	12,359,147	303,779		12,662,926	8,927,032
Net Operating Result before Capital Items	(1,700,651)	(129,596)	(76,158)	(2,422,974)	45,416	(4,283,963)	168,081		(4,115,882)	722,930

**Richmond Valley Council Quarterly Budget Review
for the quarter ended 31 March 2019**

Capital Budget Review Statement

	Original Budget 2018/2019	Approved Changes	Approved Changes	Approved QBRs	Approved QBRs	Recommended		Notes	Projected Year End Result	Actual YTD 31-Mar-19
		Carry-Over from 2017/18	Monthly Adjustments	Changes Sep QBRs	Changes Dec QBRs	Revised Budget 2018/2019	Changes for Council Resolution Mar			
Capital Budget										
Capital Expenditure										
Connecting People & Places										
Festivals and Events	-	-	-	-	-	-	-	-	-	-
Swimming Pools	-	176,176	-	-	-	176,176	25,000	1	201,176	124,072
Libraries	112,069	-	-	-	(1,126)	110,943	-	-	110,943	65,327
Emergency Management	-	25,000	-	5,000	-	30,000	-	-	30,000	-
Cemeteries	40,000	26,657	30,000	-	-	96,657	(15,951)	3	80,706	8,288
Sports Grounds, Parks and Facilities	3,562,263	1,059,706	471,345	(134,459)	2,030,528	6,989,383	(200,877)	4	6,788,506	3,002,395
Community Centres and Halls	59,481	214,192	25,000	-	-	298,673	134,224	5	432,897	251,294
Building and Maintaining Roads	6,723,696	1,766,679	298,208	745,079	40,000	9,573,662	(15,741)	6	9,557,921	6,198,177
Community Engagement, Consultation & Communication	-	-	-	-	-	-	-	-	-	-
Community Programs and Grants	-	-	-	-	-	-	-	-	-	-
Growing our Economy										
Economic Development	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	30,000	8	30,000	-
Town Planning & Development Services	-	-	-	-	-	-	-	-	-	408
Quarries	10,000	-	-	(5,000)	-	5,000	2,000	-	7,000	1,938
Northern Rivers Livestock Exchange	7,000,000	137,282	60,000	-	-	7,197,282	6,644	-	7,203,926	4,558,833
Private Works	-	-	-	-	-	-	-	-	-	-
Real Estate Development	1,008,334	-	15,000	-	-	1,023,334	(800,000)	10	223,334	138,897
Looking after our Environment										
Waste Management	4,359,852	163,532	(2,417,150)	(1,076,237)	-	1,029,997	(516,788)	11	513,209	202,149
Stormwater Management	433,000	44,500	-	(293,000)	-	184,500	13,931	12	198,431	84,056
Water Supplies	1,560,000	653,943	57,000	(1,157,109)	-	1,113,834	(6,952)	13	1,106,882	879,606
Sewerage Services	1,897,770	718,806	105,000	(272,065)	24,800	2,474,311	(369,527)	14	2,104,784	1,391,082
Environmental Health	-	-	-	-	-	-	-	-	-	363
Environmental Management	-	-	-	2,603	994	3,597	-	-	3,597	3,597
Making Council Great										
Governance & Advocacy	-	38,100	-	(6,960)	-	31,140	(14,229)	15	16,911	771
Customer Service	20,000	-	6,114	-	-	26,114	(1,822)	-	24,292	7,297
Information Technology Services	-	-	-	763	1,794	2,557	-	-	2,557	3,639
People & Culture	-	-	-	-	-	-	1,051	-	1,051	1,052
Work, Health & Safety	-	-	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	1,073	1,073	-	-	1,073	1,073
Engineering Support & Asset Management	165,000	97,684	-	90,000	-	352,684	(219,908)	17	132,776	22,332
Fleet Management	2,551,364	-	-	(109,778)	-	2,441,586	(499,719)	18	1,941,867	901,131
Total Capital Expenditure	29,502,829	5,122,257	(1,349,483)	(2,211,163)	2,098,063	33,162,503	(2,448,664)		30,713,839	17,847,775

**Richmond Valley Council Quarterly Budget Review
for the quarter ended 31 March 2019**

Capital Budget Review Statement

Capital Budget	Original Budget	Approved Changes	Approved Changes	Approved QBRs	Approved QBRs	Revised Budget	Recommended	Notes	Projected Year End Result	Actual YTD
	2018/2019	Carry-Over from 2017/18	Monthly Adjustments	Sep QBRs	Dec QBRs		2018/2019			
Capital Revenue										
Capital Grants and Contributions										
<i>Connecting People & Places</i>										
Festivals and Events	-	-	-	-	-	-	-	-	-	-
Swimming Pools	-	-	-	-	-	-	-	-	-	-
Libraries	39,000	-	-	-	-	39,000	-	-	39,000	38,999
Emergency Management	-	-	-	5,000	-	5,000	-	-	5,000	-
Cemeteries	-	-	-	-	-	-	-	-	-	-
Sports Grounds, Parks and Facilities	1,442,936	654,537	-	(85,000)	1,988,489	4,000,962	(66,996)	4	3,933,966	1,096,303
Community Centres and Halls	-	101,859	-	-	-	101,859	134,224	5	236,083	116,083
Building and Maintaining Roads	1,784,776	1,226,393	377,500	(49,092)	40,000	3,379,577	18,470	6	3,398,047	1,872,753
Community Engagement, Consultation & Communication	-	-	-	-	-	-	-	-	-	-
Community Programs and Grants	-	-	-	-	-	-	-	-	-	-
<i>Growing our Economy</i>										
Economic Development	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-
Town Planning & Development Services	1,357,500	-	-	-	100,000	1,457,500	-	-	1,457,500	1,395,872
Quarries	-	-	-	-	-	-	-	-	-	-
Northern Rivers Livestock Exchange	7,195,300	103,912	-	-	-	7,299,212	-	-	7,299,212	3,339,375
Private Works	-	-	-	-	-	-	-	-	-	-
Real Estate Development	-	-	-	-	-	-	-	-	-	-
<i>Looking after our Environment</i>										
Waste Management	40,000	-	-	(20,000)	-	20,000	-	-	20,000	-
Stormwater Management	-	-	-	-	-	-	-	-	-	-
Water Supplies	150,000	-	-	(50,000)	-	100,000	-	-	100,000	71,320
Sewerage Services	100,000	-	-	140,000	-	240,000	50,000	14	290,000	273,396
Environmental Health	-	-	-	-	-	-	-	-	-	-
Environmental Management	-	-	-	-	-	-	-	-	-	-
<i>Making Council Great</i>										
Governance & Advocacy	-	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-	-
Information Technology Services	-	-	-	-	-	-	-	-	-	-
People & Culture	-	-	-	-	-	-	-	-	-	-
Work, Health & Safety	-	-	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-	-	-
Engineering Support & Asset Management	-	-	-	-	-	-	-	-	-	-
Fleet Management	-	-	-	-	-	-	-	-	-	-
Total Capital Grants and Contributions	12,109,512	2,086,701	377,500	(59,092)	2,128,489	16,643,110	135,698		16,778,808	8,204,102

**Richmond Valley Council Quarterly Budget Review
for the quarter ended 31 March 2019**

Capital Budget Review Statement

Capital Budget	Original Budget 2018/2019	Approved Changes	Approved Changes	Approved QBRs	Approved QBRs	Revised Budget 2018/2019	Recommended Changes for Council Resolution	Notes	Projected Year End Result	Actual YTD 31-Mar-19
		Carry-Overs from 2017/18	Monthly Adjustments	Changes Sep QBRs	Changes Dec QBRs		Mar			
Capital Revenue (continued)										
Loan Funds Utilised										
<i>Connecting People & Places</i>										
Sports Grounds, Parks & Facilities	-	-	-	-	-	-	-		-	-
Building and Maintaining Roads	1,000,000	-	-	-	-	1,000,000	-		1,000,000	1,000,000
<i>Looking after our Environment</i>										
Waste Management	1,000,000	-	-	-	(1,000,000)	-	-		-	-
Total Loan Funds Utilised	2,000,000	-	-	-	(1,000,000)	1,000,000	-		1,000,000	1,000,000
Deferred Debtor Repayments										
<i>Making Council Great</i>										
Financial Services	1,300	-	-	-	-	1,300	-		1,300	-
Total Deferred Debtor Repayments	1,300	-	-	-	-	1,300	-		1,300	-
Asset Sales										
<i>Connecting People & Places</i>										
Libraries	1,000	-	-	3,429	-	4,429	-		4,429	3,604
<i>Growing our Economy</i>										
Real Estate Development	3,091,000	-	-	-	-	3,091,000	(381,000)	10	2,710,000	102,500
<i>Looking after our Environment</i>										
Waste Management	-	-	-	46,518	-	46,518	-		46,518	46,518
Sewerage Services	-	-	-	-	-	-	-		-	-
<i>Making Council Great</i>										
Fleet Management	632,973	-	-	124,714	-	757,687	(152,513)	18	605,174	360,583
Total Asset Sales	3,724,973	-	-	174,661	-	3,899,634	(533,513)		3,366,121	513,205
Total Capital Revenue	17,835,785	2,086,701	377,500	115,569	1,128,489	21,544,044	(397,815)		21,146,229	9,717,307

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

**Budget Variation Explanations
Recommended changes to Revised Budget**

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Details	Variation																				
1	Swimming Pools																					
	<i>Capital Expenditure</i>	\$25,000																				
	Council adopted a report at it's November Council meeting to allocate \$25,000 from Special Rate Variation Funding towards path improvements and disabled access parking at the Evans Head Swimming Pool.																					
2	Emergency Management																					
	<i>Income from Continuing Operations</i>	\$35,045																				
	<i>Expenses from Continuing Operations</i>	\$25,045																				
	The Rural Fire Service received \$24,045 in reimbursements under Section 44 funding for two disaster events which are offset by an increase in operating expenditure. A further \$10,000 is expected to be received towards administration of the Northern Rivers Local Emergency Management Committee (NRLEMC)																					
3	Cemeteries																					
	<i>Capital Expenditure</i>	(\$15,951)																				
	A number of projects will not be completed this financial year and as such have been requested to be carried forward to the 2019/2020 year. Projects are expected to be completed as follows:																					
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">2018/2019</th> <th style="text-align: right;">2019/2020</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>Casino West St Cemetery - Expansion Infrastructure</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$5,951</td> <td style="text-align: right;">\$5,951</td> </tr> <tr> <td>Coraki Cemetery - Infrastructure Improvements</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>Evans Head Lawn Cemetery - Expansion Infrastructure</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$10,000</td> <td style="text-align: right; border-top: 1px solid black;">\$15,951</td> <td style="text-align: right; border-top: 1px solid black;">\$25,951</td> </tr> </tbody> </table>		2018/2019	2019/2020	Total	Casino West St Cemetery - Expansion Infrastructure	\$0	\$5,951	\$5,951	Coraki Cemetery - Infrastructure Improvements	\$5,000	\$5,000	\$10,000	Evans Head Lawn Cemetery - Expansion Infrastructure	\$5,000	\$5,000	\$10,000		\$10,000	\$15,951	\$25,951
	2018/2019	2019/2020	Total																			
Casino West St Cemetery - Expansion Infrastructure	\$0	\$5,951	\$5,951																			
Coraki Cemetery - Infrastructure Improvements	\$5,000	\$5,000	\$10,000																			
Evans Head Lawn Cemetery - Expansion Infrastructure	\$5,000	\$5,000	\$10,000																			
	\$10,000	\$15,951	\$25,951																			
4	Sports Grounds, Parks and Facilities																					
	<i>Income from Continuing Operations</i>	\$19,700																				
	<i>Capital Grants and Contributions</i>	<table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td style="text-align: right;">(\$66,996)</td> </tr> <tr> <td style="text-align: right; border-top: 1px solid black;">(\$47,296)</td> </tr> </tbody> </table>	(\$66,996)	(\$47,296)																		
(\$66,996)																						
(\$47,296)																						

Operating income has increased by \$19,700 based on year to date performance at Coraki Caravan Park.

A \$66,996 reduction in capital grants and contributions is made up of a reduction of \$307,526 in projects expected to continue into the following financial year. This reduction is offset by an increase of \$180,455 in new grants and contributions. Council was successful in being awarded funding towards Woodburn Riverside Pontoon for \$110,000, along with being granted \$30,000 from Department Primary Industries towards Rock Fishing Safety, of which \$25,000 is expected to be utilised this financial year. A further \$45,455 is expected to be received as a contribution from Evans Head Tennis Club towards the Stan Payne Oval Tennis Courts Relocation project.

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Budget Variation Explanations

Recommended changes to Revised Budget

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Details	Variation
4	Sports Grounds, Parks and Facilities (continued)	
	Queen Elizabeth Park Sporting Complex Enhancement	(\$184,997)
	Woodburn Oval Sporting Facilities	(\$20,109)
	Evans Main Beach Access Enhancement	(\$54,090)
	Stan Payne Oval Sporting Facilities Enhancement	(\$48,330)
	Woodburn Riverside Pontoon	\$110,000
	Rock Fishing Safety	\$25,000
	Evans Head Tennis Club Contribution	\$45,455
	Coraki Hockey Club Training Facilities	\$33,907
	Woodburn Riverside Park Playground	\$26,168
	Net decrease	(\$66,996)
	<i>Expenses from Continuing Operations</i>	\$19,700
	Operating income has increased by \$19,700 based on year to date performance at Coraki Caravan Park. This increase in income will be utilised to fund additional maintenance at the Caravan Park, represented by the \$19,700 increase in expenses from continuing operations.	
	<i>Capital Expenditure</i>	(\$200,877)
	As mentioned in the December Quarter budget review, projects funded under the Stronger Country Communities Fund (SCCF) are being completed over a two year period. A review of these projects has resulted in adjustments between the current 2018/2019 year and the 2019/2020 year to align budgets with the completion of works. This is a net \$381,332 reduction in capital expenditure. Offsetting this reduction is funding from the Department Primary Industries towards Rock Fishing Safety of which \$25,000 is expected to be expended this year, along with a \$45,455 contribution from Evans Head Tennis Club towards the Tennis Court Relocation. Council was also successful in grant funding of \$110,000 towards Woodburn Riverside Pontoon	
	Queen Elizabeth Park Sporting Complex Enhancement (SCCF)	(\$200,000)
	Woodburn Oval Sporting Facilities (SCCF)	(\$52,685)
	Evans Main Beach Access Enhancement (SCCF)	(\$115,392)
	Stan Payne Oval Sporting Facilities Enhancement (SCCF)	(\$48,330)
	Evans Head Beach Access (SCCF)	(\$25,000)
	Coraki Hockey Club Training Facilities (SCCF)	\$33,907
	Woodburn Riverside Park Playground (SCCF)	\$26,168
	Evans Head Rock Fishing Safety	\$25,000
	Evans Head Stan Payne Oval Tennis Court Relocation	\$45,455
	Woodburn Riverside Park Pontoon	\$110,000
	Net decrease	(\$200,877)
5	Community Centres & Halls	
	<i>Income from Continuing Operations</i>	\$2,553
	<i>Capital Grants and Contributions</i>	\$134,224
		<u>\$136,777</u>
	<i>Capital Expenditure</i>	\$134,224
	Council was successful with its grant application under the Regional Cultural Fund for \$120,000 towards the Casino Civic Hall Revitalisation, along with \$14,224 under Community Building Partnership for the Coraki Youth Hall Accessible Toilet. Both these projects see a corresponding increase in capital expenditure. A further \$2,553 increase in operating income is due to rent from the Casino Band Hall.	

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

**Budget Variation Explanations
Recommended changes to Revised Budget**

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Details	Variation
6	Building and Maintaining Roads	
	<i>Income from Continuing Operations</i>	\$8,484
	<i>Capital Grants and Contributions</i>	<u>\$18,470</u>
		\$26,954
	Operating income budgets have increased by \$8,484. This includes a contribution of \$9,484 from Lismore City Council towards the maintenance of Broadwater Bridge, offset by a \$1,000 decrease in the budget for Street Lighting to match the actual grant funding announced. A further increase in capital grants and contribution is attributed to council receiving additional natural disaster funding of \$21,140 towards Gap Road works, offset by the removal of the Broadheads Road Bridge project, of \$2,670, which will not be completed this year.	
	<i>Expenses from Continuing Operations</i>	\$13,730
	Along with an increase in income, operating expenditure has increased due to maintenance works on Broadwater Bridge of \$9,484. A further increase is due to \$5,246 being reallocated from additional resheets capital budget towards unsealed rural road grading. This has been offset by a decrease in the budget for street lighting based on the adjustment of the actual grant funding.	
	<i>Capital Expenditure</i>	(\$15,741)
	Capital expenditure has reduced by \$15,741, with \$30,000 being transferred back to reserves to be utilised in the 2019/2020 year for the sealing of unsealed roads. A further \$5,246 has been reallocated towards rural road grading under operating expenditure and \$2,670 was removed for Broadheads Road Bridge which will not be completed this year. These reductions have been offset by an increase in funding of \$21,140 for Gap Road works as well as an additional \$1,035 added to Roads to Recovery project on Lennox Street.	
7	Economic Development	
	<i>Expenses from Continuing Operations</i>	(\$35,000)
	Expenditure budgets have decreased due to the proposal to carry forward \$50,000 in special rate variation funding for economic development projects in future years. This is offset by an additional \$15,000 being allocated from capital expenditure towards the development of a business case for the Rail Trail.	
8	Tourism	
	<i>Income from Continuing Operations</i>	\$5,000
	<i>Expenses from Continuing Operations</i>	\$5,000
	Council was successful in receiving funding for coordinating Casino Healthy Towns local walks resource under the Healthy Towns Program which has increased income and expenditure.	
	<i>Capital Expenditure</i>	\$30,000
	It is proposed to allocate \$30,000 from real estate reserves towards the fit out of the new Visitor Information Centres in Casino and Evans Head, along with the new Woodburn Community Building.	
9	Quarries	
	<i>Income from Continuing Operations</i>	\$384,805
	The extraction rates from Petersons Quarry have been revised and are expected to be more than originally estimated, increasing operating income by \$384,805.	

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

**Budget Variation Explanations
Recommended changes to Revised Budget**

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Details	Variation																								
10	Real Estate Development																									
	<i>Asset Sales</i>	(\$381,000)																								
	A reduction in asset sales is due to the sale of Canning Drive Residential land of \$480,000 being transferred to the 2019/2020 and 2020/2021 years, offset by an increase of \$99,000 for the sale of Casino Industrial Land.																									
	<i>Expenses from Continuing Operations</i>	\$400,000																								
	Council resolved at its Extraordinary Council Meeting 28 March 2019 to proceed with the removal and relocation of Living Museum and Visitor Information Centre establishment at an estimated cost of \$400,000.																									
	<i>Capital Expenditure</i>	(\$800,000)																								
	In line with the reduction in asset sales above, capital expenditure has been reduced by \$800,000 due to the carry-forward of the Canning Drive Residential Land Development 2019/2020.																									
11	Waste Management																									
	<i>Income from Continuing Operations</i>	\$30,000																								
	Council received a contribution from North East Waste towards the Waste Composition Audit for \$30,000.																									
	<i>Expenses from Continuing Operations</i>	\$15,038																								
	Operating expenditure also increased due to a contribution towards the Waste Composition Audit for \$30,000, along with an additional \$3,788 from surplus capital works funding under Better Waste and Recycling Grant towards the purchase of waste education material. This has been offset by the removal of \$18,750 in interest expenditure due to the deferral of loan funding for the construction of Cell 6 at Nammoona.																									
	<i>Capital Expenditure</i>	(\$516,788)																								
	A reduction in capital expenditure is largely due to a number of projects expected to continue into the 2019/2020 year. Nammoona Cells 1-4 capping plan is expected to continue into the following financial year, along with Cell 6 Planning as negotiations with the EPA are delaying progress with the project. Delays with contractors at Bora Ridge for Cell Capping will likely also see works continue into next year as well as the roofing component of the Evans Head Weighbridge project. Projects are expected to be completed as follows:																									
		<table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">2018/2019</th> <th style="text-align: right;">2019/2020</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td>Nammoona - Capping Plan Cells 1-4</td> <td style="text-align: right;">\$10,000</td> <td style="text-align: right;">\$10,000</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Nammoona - Cell 6 Planning & Preparation</td> <td style="text-align: right;">\$55,000</td> <td style="text-align: right;">\$25,000</td> <td style="text-align: right;">\$80,000</td> </tr> <tr> <td>Bora Ridge - Cell Capping</td> <td style="text-align: right;">\$250,000</td> <td style="text-align: right;">\$450,000</td> <td style="text-align: right;">\$700,000</td> </tr> <tr> <td>Evans Head - Weighbridge</td> <td style="text-align: right;">\$122,000</td> <td style="text-align: right;">\$28,000</td> <td style="text-align: right;">\$150,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$437,000</td> <td style="text-align: right;">\$513,000</td> <td style="text-align: right;">\$950,000</td> </tr> </tbody> </table>		2018/2019	2019/2020	Total	Nammoona - Capping Plan Cells 1-4	\$10,000	\$10,000	\$20,000	Nammoona - Cell 6 Planning & Preparation	\$55,000	\$25,000	\$80,000	Bora Ridge - Cell Capping	\$250,000	\$450,000	\$700,000	Evans Head - Weighbridge	\$122,000	\$28,000	\$150,000		\$437,000	\$513,000	\$950,000
	2018/2019	2019/2020	Total																							
Nammoona - Capping Plan Cells 1-4	\$10,000	\$10,000	\$20,000																							
Nammoona - Cell 6 Planning & Preparation	\$55,000	\$25,000	\$80,000																							
Bora Ridge - Cell Capping	\$250,000	\$450,000	\$700,000																							
Evans Head - Weighbridge	\$122,000	\$28,000	\$150,000																							
	\$437,000	\$513,000	\$950,000																							
	A further reduction in capital expenditure is due to the reallocation of \$3,788 in surplus funds under the Better Waste and Recycling Grant towards waste education material under operating expenditure.																									

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

**Budget Variation Explanations
Recommended changes to Revised Budget**

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Details	Variation
12	Stormwater Management	
	<i>Capital Expenditure</i>	\$13,931
	Capital Expenditure has increased with funding being allocated from reserves towards the Poplar Lane Dish Drain construction for \$43,931. This is offset by the proposed carry over of \$30,000 from the Yarran Lane project to the 2019/2020 year for completion of the works.	
13	Water Supplies	
	<i>Income from Continuing Operations</i>	\$61,974
	Council received a \$61,974 rebate as apart of the Solar Photovoltaic System project at the Casino Water Treatment Plant.	
	<i>Capital Expenditure</i>	(\$6,952)
	A review of the water supplies capital works program identified a number of projects that have resulted in savings, with surplus funds being reallocated to various other projects and a net transfer to water reserves of \$6,952.	
	Water Mains	
	Wooroowoolgan St - Light St to Clay Ave	(\$32,000)
	Dean St - Centre St to Walker St	(\$5,994)
	Bennett St Centre to Leilani Cl	\$116
	Farley St Centre to Walker St	(\$6,067)
	East St Lennox to Cope St	\$5,536
	Centre St Barker to Simpsons Pde	\$22,823
	Wirraway Ave - HLT & Low Res connection	\$65,000
	Water Reservoirs	
	Casino - Res Chlorine Analysis	\$2,135
	Coraki - Comms Upgrade	\$12,000
	Evans Head - Evans HLT Booster PS - System Improvement Lower River	(\$60,000)
	Water Treatment Plants	
	Casino - Emergency Source Design	\$3,700
	Casino - Solar Photovoltaic System	(\$7,552)
	Casino - Clearwater Switchboard Upgrades	\$2,951
	Casino - Well Aeration	(\$9,600)
	Net decrease	(\$6,952)

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

**Budget Variation Explanations
Recommended changes to Revised Budget**

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Variation
14 Sewerage Services	
<i>Capital Grants and Contributions</i>	\$50,000
Higher than anticipated number of S64 developer contributions have been received this year, resulting in an increase in income.	
<i>Capital Expenditure</i>	(\$369,527)
A review of the sewerage services capital works program identified \$392,133 in projects that are no longer required, with \$27,606 being allocated towards new projects resulting in a net transfer to reserves of \$369,527.	
Sewer Relining Program to be allocated	(\$4,645)
Sewer Main Casino - West Street	\$10,689
Broadwater - Pressure Pods to be allocated	\$5,037
Sewer Pump Stations	
Casino - Pump Station Derived Flow	(\$1,000)
Casino 2 - Well Aeration	\$9,555
Sewer Treatment Plant	
Casino - Knife Valves & Flow Measurement DB Box	(\$34,430)
Casino - Sludge Removal - Tertiary Ponds	(\$283,381)
Casino - Wetlands Management	(\$40,000)
Casino - Blower Room Ventilation	(\$3,677)
Coraki - Refurbish Drying Beds	(\$25,000)
Evans Head - Repair/Replace Pipe Work - Inlet Works	\$2,325
Evans Head - Storm Tank Automation	(\$5,000)
Net decrease	(\$369,527)
15 Governance & Advocacy	
<i>Capital Expenditure</i>	(\$14,229)
A decrease in capital expenditure, with \$15,000 being reallocated towards the Rail Trail Business Case offset by \$771 in purchases for office furniture.	
16 People & Culture	
<i>Income from Continuing Operations</i>	\$52,593
Council received \$13,400 in funding for employees training and development, including \$10,000 under the Elsa Dixon Employment Program. An additional \$39,193 was received in rebates for insurances from State cover.	
<i>Expenses from Continuing Operations</i>	\$5,120
An increase in operating expenditure due to the allocation of funding received under the Elsa Dixon program towards staff salaries.	

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

**Budget Variation Explanations
Recommended changes to Revised Budget**

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes Details	Variation
17 Engineering Support & Asset Management	
<i>Income from Continuing Operations</i>	\$20,000
Council was successful in receiving \$20,000 under the Elsa Dixon Employment Program towards employment and training for two trainees.	
<i>Capital Expenditure</i>	(\$219,908)
A number of adjustment have been made to the capital works program at Council's Depots to prioritise some unscheduled works and transfer projects to the following financial year that are unable to be completed this year.	
As such, \$42,000 has been allocated from surplus funds from the renewal of fencing at the Casino Depot as well as unexpended funds for pavement works at Casino, towards the purchase of a new fuel management system and bowser for the Casino Depot. The funds for pavement works at Casino Depot of \$47,284 have been transferred back to reserves as the remaining work will not be completed prior to the end of June.	
It was identified that the Wash-down Bay awning at Casino would not be completed due to possible future upgrade works, as such \$5,000 has been reallocated towards repairs to the awning over the Casino fuel bowsers, as well as \$1,851 towards the purchase of a new water cooler, with the remaining \$73,149 going back into reserves.	
Scheduled works to the Coraki Depot shed have been completed under budget, with surplus funds being transferred back to reserves.	
In addition, \$5,000 has been allocated from renewals at Evans Head Depot towards construction of regulatory signage, with the remaining \$5,000 not required this financial year and being transferred back to reserves. The depot extension proposed for Evans Head Depot was impacted by other projects and is no longer required and as such has been removed, with \$10,000 being utilised to fund new entrance signage at all depots, along with \$3,678 towards a new shed over the ad blue tank at Evans Head and a further \$1,530 being allocated towards the purchase of a new air conditioner in the kitchen at the Evans Head depot. The remaining \$74,792 is being transferred back to reserves. A further \$10,000 is also being transferred back to reserves to be utilised for corrosion repairs to the buildings at the Evans Head Depot in the 2019/2020 year.	
Casino Depot	
Fencing	(\$39,284)
Fuel Management System	\$42,000
Pavement Rehab & Sealing	(\$50,000)
Wash-down Bay Awning	(\$80,000)
Bowser Awning	\$5,000
Chill master water cooler	\$1,851
Entrance Signage	\$3,300
Coraki Depot	
Shed Construction	(\$9,683)
Entrance Signage	\$3,300
Evans Head Depot	
Renewals	(\$10,000)
Regulatory Signage	\$5,000
Depot Extension	(\$90,000)
Entrance Signage	\$3,400
Ad blue Shed	\$3,678
Kitchen Air-conditioning	\$1,530
Building corrosion repairs	(\$10,000)
Net decrease	(\$219,908)

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Budget Variation Explanations

Recommended changes to Revised Budget

The following notes detail budget variations of \$5,000 or more (or if material to the overall program) from the Revised Budget as at 31 December 2019 to the Revised Budget as at 31 March 2019, excluding monthly budget adjustments previously adopted by Council.

Notes	Details	Variation
18	Fleet Management	
	<i>Asset Sales</i>	(\$152,513)
	<i>Capital Expenditure</i>	(\$499,719)

The plant replacement program has been reviewed year-to-date and adjusted to reflect the actual sales and purchases expected to occur for the remainder of the financial year, with a reduction in sales of \$152,513 and a reduction in capital purchases of \$499,719.

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Cash & Investments Budget Review Statement

Income & Expenses Budget Review Statement	Opening Cash and Investments 1/07/2018	Original Budget Net Transfer to/(from)	Approved Changes Carry-Overs from 2017/18	Approved Changes Monthly Adjustments	Approved Changes Sep QBRs	Approved Changes Dec QBRs	Recommended Changes for Council Resolution Mar	Interest Earned	Projected Cash and Investments 30/06/2019
	General Fund - External Restrictions								
Unexpended Grant - Evans Head Landcare	4,049	-	-	-	-	-	-	-	4,049
Unexpended Grant - Roads to Recovery	36,068	-	(36,068)	-	-	-	-	-	0
Unexpended Grant - RMS Natural Disaster Dec 10/Jan 11	0	-	-	-	-	-	-	-	0
Unexpended Grant - Regional Roads Block Grant	-	-	-	-	-	-	-	-	-
Unexpended Grant - Industry & Investment NSW Manyweathers Weir	4,393	-	-	-	-	-	-	-	4,393
Unexpended Grant - Richmond Valley Floodplain Risk Management Plan	6,750	-	-	-	-	-	-	-	6,750
Unexpended Grant - NSW EPA Better Waste and Recycling Grant	159,268	-	(159,268)	20,000	59,880	-	-	-	79,880
Unexpended Grant - NSW Env Trust Organics Collection Systems Grant Program	-	-	-	-	-	-	-	-	-
Unexpended Grant - NSW EPA Waste Less Recycle More - Closure of Coraki Landfill	138,540	(156,237)	(53,539)	-	71,236	-	-	-	-
Unexpended Grant - NSW EPA Waste Less Recycle More - Establish Coraki Transfer Station	180,000	(180,000)	-	-	180,000	-	-	-	180,000
Unexpended Grant - Office of Env & Heritage - Koala Survey & Habitat Mapping	3,169	-	-	-	-	-	-	-	3,169
Unexpended Grant - NSW RFS Subsidy Northern Rivers Zone	189,388	-	-	-	-	-	-	-	189,388
Unexpended Grant - DFHCS Volunteer Grants Program Evans Head Rec Hall	182	-	-	-	-	-	-	-	182
Unexpended Grant - Public Library Infrastructure Redesign Evans Head Library	2,616	-	-	-	-	-	-	-	2,616
Unexpended Grant - NSW State Library Casino Library Redesign	4,480	-	-	-	-	-	-	-	4,480
Unexpended Grant - NSW State Library RFID Implementation	-	-	-	-	-	-	-	-	-
Unexpended Grant - CPTIGS Canterbury St Bus Shelter Lighting	-	-	-	-	-	-	-	-	-
Unexpended Grant - Elsa Dixon Aboriginal Employment Funding	50,662	(20,713)	-	-	(209)	-	24,840	-	54,580
Unexpended Grant - Rural Fire Fighting Fund - Brigade Amenities	-	-	-	-	-	-	-	-	-
Unexpended Grant - NSW Dept Industry - Future Towns Program	5,659	-	-	-	(5,659)	-	-	-	-
Unexpended Grant - Dept Family & Community Services - McCracken Park	-	-	-	-	-	-	-	-	-
Unexpended Grant - LPMA - Surf Club Grant	-	(22,400)	-	-	22,400	-	-	-	-
Unexpended Grant - Responsible Pet Ownership Program	-	-	-	-	-	-	-	-	-
Unexpended Grant - Pedestrian Access and Mobility Plan (PAMP)	13,741	-	(15,640)	-	1,899	-	-	-	-
Unexpended Grant - Financial Assistance Grant Advance Payment	2,486,219	-	-	-	29,029	-	-	-	2,515,248
Unexpended Grant - NSW State Library - Expansion of Internet Equipment Access	37	-	-	-	-	-	-	-	37
Unexpended Grant - RMS Active Transport Broadwater Shared Cycleway	15,049	-	(15,049)	-	-	-	-	-	-
Unexpended Grant - SCCF - Casino Civic Hall Revitalisation	12,176	-	(12,176)	-	-	-	-	-	-
Unexpended Grant - SCCF - Casino Showground Modern Catering & Amenities Block	88,401	-	(88,401)	-	-	-	-	-	-
Unexpended Grant - SCCF - Broadwater Outdoor Youth Space	43,489	-	(43,489)	-	-	-	-	-	-
Unexpended Grant - SCCF - Crawford Square Outdoor Gym	767	-	(767)	-	-	-	-	-	-
Unexpended Grant - FACS - Casino Playgroup Hall	49,791	-	(49,791)	-	-	-	-	-	-
Unexpended Grant - CPTIGS MR145 Woodburn Coraki Rd Bus Shelter	3,000	-	(3,000)	-	-	-	-	-	-
Unexpended Grant - NSW Arts & Culture Infrastructure Grant - Casino Drill Hall	214,114	(214,100)	-	-	(14)	-	-	-	-
Unexpended Grant - NSW Dept Health - Investing in Women	6,717	-	-	-	(6,717)	-	-	-	-
Unexpended Grant - NSW Rec Fishing Trust - Coraki Riparian Restoration	4,000	-	-	-	(4,000)	-	-	-	-
Unexpended Grant - NSW Dept Industry - Small Business Month	5,000	-	-	-	(5,000)	-	-	-	-
Unexpended Grant - RMS Natural Disaster 28 March 17 Flood Event Local Roads	67,342	-	(87,555)	-	20,213	-	-	-	-
Unexpended Grant - Stronger Country Communities Fund	-	-	-	-	-	-	108,881	-	108,881
Unexpended Contribution - NCAT Stan Payne Oval Tennis Courts Relocation	-	-	-	-	-	-	-	-	-
Unexpended Contribution - RUCRL Mobile Library Replacement Fund	66,463	36,982	-	-	-	-	-	-	103,445
Unexpended Contribution - Hannigan DA 2005/188 Benns Rd	10,338	-	-	-	-	-	-	-	10,338
Unexpended Contribution - Statecover WHS Incentive Works	173,761	-	-	-	-	31,340	39,193	-	244,294
Unexpended Contribution - Fire Fighting Infrastructure	10,000	-	-	-	-	-	-	-	10,000
Unexpended Contribution - Broadwater Sugar Mill DA Bridge Approaches	90,000	-	-	-	-	-	-	-	90,000
Unexpended Contribution - Insurance Claim Woodburn VIC	42,039	-	-	-	-	(42,039)	-	100	100
Unexpended Contribution - Casino Playgroup Improving Amenities	1,364	-	(1,364)	-	-	-	-	-	-

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Cash & Investments Budget Review Statement

Income & Expenses Budget Review Statement	Opening Cash and Investments 1/07/2018	Original Budget Net Transfer to/(from)	Approved Changes Carry-Overs from 2017/18	Approved Changes Monthly Adjustments	Approved Changes Sep QBRs	Approved Changes Dec QBRs	Recommended Changes for Council Resolution Mar	Interest Earned	Projected Cash and Investments 30/06/2019
	Unexpended Loan - Northern Rivers Livestock Exchange	-	-	-	-	-	-	-	-
Unexpended Loan - Parks & Gardens	-	-	-	-	-	-	-	-	-
Unexpended Loan - Sealed Rural Local Roads	338,157	-	-	-	(338,157)	-	-	-	-
Domestic Waste Management	4,397,378	(1,928,850)	(26,760)	2,397,150	822,945	(1,000,000)	573,421	-	5,235,284
On-Site Sewerage Fees	172,020	28,425	-	-	-	-	-	-	200,445
Stormwater Management Service Charge	484,945	(219,275)	(44,500)	-	293,000	-	(13,931)	-	500,239
Section 94 - Infrastructure	2,387	-	-	-	-	-	-	-	2,387
Section 94 - Community Services	52,526	-	-	-	-	-	-	-	52,526
Section 94 - Recreation & Civil Facilities	1,005	-	-	-	-	-	-	-	1,005
Section 94 - Road Network (new)	117,071	-	-	-	-	-	-	-	117,071
Section 94 - Quarry Road Contributions	70,277	4,900	-	-	-	-	-	900	76,077
Section 94 - Ex Copmanhurst Roads	83,643	-	-	-	-	-	-	-	83,643
Section 94 - Ex Copmanhurst Community Facilities	4,732	-	-	-	-	-	-	2,000	6,732
Section 94 - Ex Copmanhurst Bushfire	8,943	-	-	-	-	-	-	1,200	10,143
Section 94 - Rural Development Heavy Haulage	1,346,502	407,500	-	(400,000)	-	-	-	1,400	1,355,402
Section 94A Development Contributions Plan	206,536	23,000	-	-	(275)	100,000	-	100	329,361
Contributions to Roadworks	103,993	-	-	-	-	-	-	200	104,193
Controlled Trust Funds	47,467	-	-	-	-	-	-	23,000	70,467
Bonds & Deposits (General Fund)	516,094	-	-	-	-	-	-	-	516,094
Total General Fund External Restrictions	12,142,708	(2,240,768)	(637,367)	2,017,150	1,140,571	(910,699)	732,404	28,900	12,272,899
General Fund - Internal Restrictions									
Employee Leave Entitlements	1,078,011	-	-	-	-	-	-	18,400	1,096,411
Employee Leave Entitlements - Richmond Upper Clarence Regional Library	46,671	-	-	-	-	-	-	800	47,471
Richmond Upper Clarence Regional Library	292,449	(15,887)	-	(10,000)	3,429	(11,015)	-	5,000	263,976
Unexpended Rates Variation	1,633,176	(1,168,212)	(526,940)	(83,325)	195,301	-	80,000	-	130,000
Evans Head Memorial Aerodrome Reserve	-	210,990	-	-	-	-	-	-	210,990
Insurance Reserve	94,595	-	-	-	-	-	-	1,600	96,195
Plant Replacement	929,805	(406,009)	(97,684)	-	234,492	-	477,114	15,900	1,153,618
Real Estate and Infrastructure	4,831,140	1,190,289	(25,000)	(15,000)	(90,000)	-	79,000	85,700	6,056,129
Petersons Quarry	2,063,442	(311,261)	-	-	-	-	384,805	35,200	2,172,186
Woodview Quarry	1,254,040	385,351	-	-	(5,000)	-	(2,000)	21,400	1,653,791
Quarry Rehabilitation	152,451	1,500	-	-	10,000	-	-	2,600	166,551
Road Rehabilitation Reserve	457,473	172,500	(44,965)	-	-	-	-	7,800	592,808
Northern Rivers Livestock Exchange	555,130	265,442	(33,370)	(60,000)	-	-	(6,644)	9,500	730,058
Other Waste Management	1,065,924	(606,533)	-	-	-	-	-	18,200	477,591
Other Waste Management - Plant Reserve	1,518,947	390,000	-	-	(51,518)	-	-	25,900	1,883,329
Rural Road Safety Program	111,623	(6,967)	-	-	-	-	-	-	104,656
RMS State Roads Maintenance Contract	5,357	-	(10,000)	-	10,000	-	-	100	5,457
Public Cemeteries Perpetual Maintenance Reserve	427,356	(58,224)	(26,657)	-	-	-	15,951	7,300	365,726
Revolving Energy and Sustainability Fund - RUCRL	8,225	-	-	-	-	-	-	100	8,325
Carry Over Works	359,865	(40,000)	(390,419)	-	70,554	-	-	-	-
Total General Fund Internal Restrictions	16,885,680	2,979	(1,155,035)	(168,325)	377,258	(11,015)	1,028,226	255,500	17,215,268
Total General Fund Restrictions	29,028,388	(2,237,789)	(1,792,402)	1,848,825	1,517,829	(921,714)	1,760,630	284,400	29,488,167

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Cash & Investments Budget Review Statement

Income & Expenses Budget Review Statement	Opening Cash and Investments 1/07/2018	Original Budget Net Transfer to/(from)	Approved Changes	Approved Changes	Approved Changes	Approved Changes	Recommended Changes for Council Resolution Mar	Interest Earned	Projected Cash and Investments 30/06/2019
			Carry-Overs from 2017/18	Monthly Adjustments	Sep QBRs	Dec QBRs			
Sewerage Fund									
External Restrictions									
Section 64 Headworks Contributions	3,206,898	24,500	-	-	140,000	-	50,000	75,500	3,496,898
Infrastructure Replacement	7,411,942	(152,056)	(718,806)	(123,000)	272,065	(20,000)	369,527	174,500	7,214,172
Total Sewerage Fund Restrictions	10,618,840	(127,556)	(718,806)	(123,000)	412,065	(20,000)	419,527	250,000	10,711,070
Water Fund									
External Restrictions									
Section 64 Contributions	1,697,380	127,900	-	-	(50,000)	-	-	22,100	1,797,380
Infrastructure Replacement	3,671,731	341,636	(653,943)	(75,000)	1,157,109	-	68,926	47,900	4,558,359
Total Water Fund Restrictions	5,369,111	469,536	(653,943)	(75,000)	1,107,109	-	68,926	70,000	6,355,739
Total Restrictions (All Funds)	45,016,339	(1,895,809)	(3,165,151)	1,650,825	3,037,003	(941,714)	2,249,083	604,400	46,554,976

**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Cash & Investments Budget Review Statement

Comment on Cash & Investments Position

Investments

Investments have been made in accordance with Council's Investment Policy.

Fair Value of Investments as at 31 March 2019 is \$43,517,736.

Cash

As at 31 March 2019, bank statements have been reconciled up to 28 February 2019.

Key Performance Indicators Budget Review Statement

Current Projection

General Fund	Water Fund	Sewerage Fund	Total
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The Council monitors the following Key Performance Indicators:

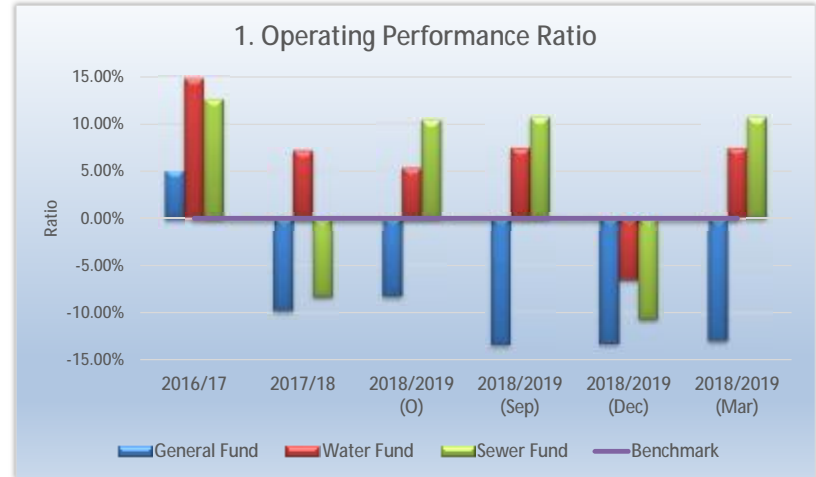
	-12.90%	7.45%	10.69%	-7.14%
1. Operating Performance Ratio				
Total Continuing Operating Revenue ⁽¹⁾ (excl. Capital Grants & Contributions) - Operating Expenses	(5,504,718)	487,010	901,826	(4,115,882)
Total Continuing Operating Revenue ⁽¹⁾ (excl. Capital Grants & Contributions)	42,681,900	6,538,935	8,432,758	57,653,593

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and net share of interests in joint ventures.

Prior Periods:

Revised Budget 2018/2019 - 31 December 2018	-13.29%	-6.56%	-10.69%	-7.49%
Revised Budget 2018/2019 - 30 September 2018	-13.42%	7.45%	10.69%	-7.58%
Original Budget 2018/2019	-8.24%	5.30%	10.34%	-3.42%
2017/2018	-9.75%	7.11%	-8.29%	-7.31%
2016/2017	5.12%	14.78%	12.62%	7.50%

Purpose: This ratio measures Council's achievement of containing operating expenditure within operating revenue.
Commentary: Council's Operating Performance Ratio is below the benchmark of 0%. Council obtained a special rate variation over 5 years and has taken steps to address this ratio as part of the current 10 year Long Term Financial Plan. The 2018/2019 ratio will be adversely affected by a significant increase in depreciation as a result of the revaluation of its Roads, Bridges and Footpaths in 2017/2018.



	53.89%	96.26%	95.72%	77.46%
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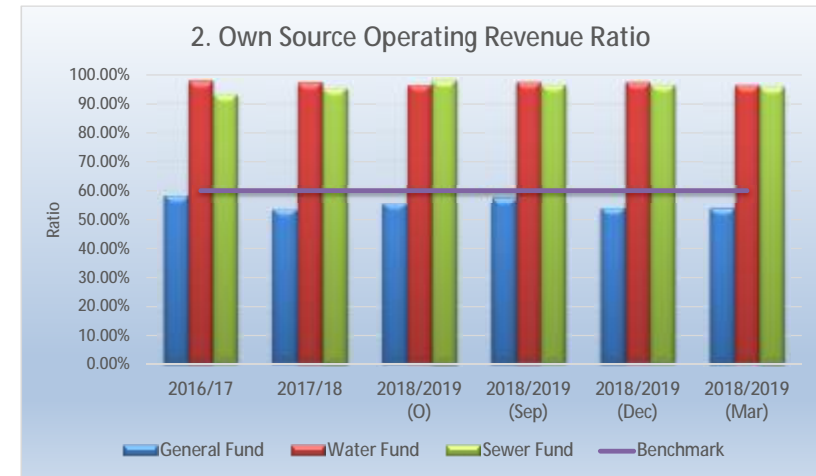
Total Continuing Operating Revenue ⁽¹⁾ (less ALL Grants & Contributions)	31,831,043	6,390,461	8,349,008	57,653,593
Total Continuing Operating Revenue ⁽¹⁾	59,070,708	6,638,935	8,722,758	74,432,401

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and net share of interests in joint ventures.

Prior Periods:

Revised Budget 2018/2019 - 31 December 2018	53.83%	97.16%	96.27%	77.41%
Revised Budget 2018/2019 - 30 September 2018	57.52%	97.18%	96.27%	79.68%
Original Budget 2018/2019	55.55%	96.25%	97.80%	65.51%
2017/2018	53.45%	97.05%	95.12%	64.04%
2016/2017	58.08%	97.56%	92.94%	68.13%

Purpose: This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.
Commentary: Council's Own Source Operating Revenue Ratio is above the benchmark of 60% on a consolidated basis and indicates a trend towards less reliance on grants and contributions. The general fund ratio is just under the benchmark meaning an increased focus needs to be made in generating other revenue sources within that fund.



Key Performance Indicators Budget Review Statement

Current Projection

General Fund	Water Fund	Sewerage Fund	Total
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3. Debt Service Cover Ratio

5.23	0.00	1.53	3.70
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Operating Result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation (EBITDA)

8,274,682	1,993,510	3,115,926	13,384,118
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Principal Repayments + Borrowing Interest Costs

1,581,353	0	2,035,565	3,616,918
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⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and net share of interests in joint ventures.

Prior Periods:

Revised Budget 2018/2019 - 31 December 2018

4.98	0.00	1.53	3.60
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Revised Budget 2018/2019 - 30 September 2018

4.96	0.00	1.53	3.59
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Original Budget 2018/2019

4.57	0.00	1.47	3.39
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2017/2018

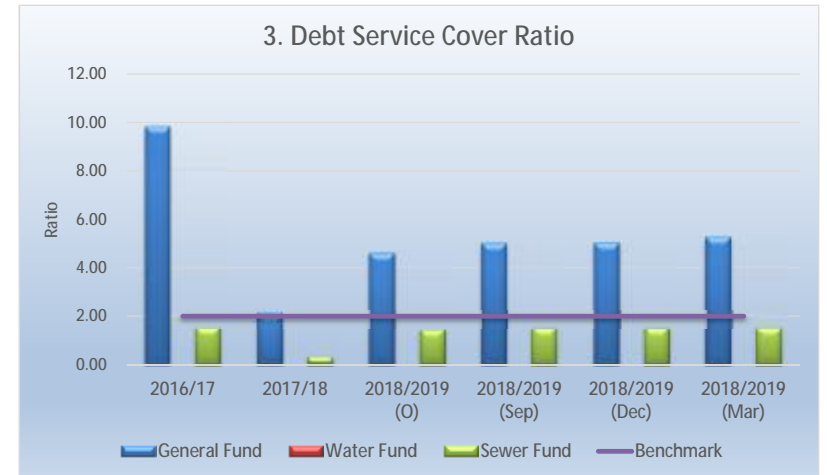
2.12	0.00	0.33	0.93
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2016/2017

9.79	0.00	1.55	5.02
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Purpose: This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.

Commentary: Council's Debt Service Cover Ratio (General Fund) is above the benchmark minimum of 2.0, whilst Sewerage Fund is below the benchmark of 2.0. Water Fund is debt free.



**Richmond Valley Council Quarterly Budget Review Statement
for the quarter ended 31 March 2019**

Contracts & Other Expenses Budget Review Statement

Income & Expenses Budget Review Statement

Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)
Nil					

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.

Part B - Consultancy & Legal Expenses

Expense	Expenditure YTD \$	Budgeted (Y/N)
Consultancies (including Capital Expenditure)	623,970	Y
Legal Expenses (including Capital Expenditure)	149,131	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision-making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments:

All consultancies and legal expenses incurred to date are within budget allocations. All figures exclude GST.