

Kyogle Council
Local Government Cost Index Comparison 2020-2021

Cost Component	Kyogle Council Figures							IPART Figures		
	2021 Financial Stmts Ref.	2020	2021	% Change	Weight as at Jun-20	Change to Jun-21	Calculation of Kyogle Index	Weight as at Jun-20	Change to Jun-21	Published Index
Operating Cost Components					%	%		%	%	
Employee Benefits and On-costs	Page 25	8,807	9,103	3.36%	18.30%	3.36%	0.61	38.4	1.2	0.44
Plant & Equipment Leasing								0.3	1.1	0.00
Operating Contracts - 401	Trial Balance	4,289	4,166	-2.87%	8.91%	-2.87%	-0.26	2.1	0.4	0.01
Legal & Accounting Services	Page 25	131	101	-22.90%	0.27%	-22.90%	-0.06	0.8	1.4	0.01
Office & Building Cleaning Services								0.3	1.4	0.00
Other Business Services								6.2	1	0.06
Insurance	Page 25	373	390	4.56%	0.77%	4.56%	0.04	1.2	3	0.04
Telephone and Internet Services	Page 25	91	88	-3.30%	0.19%	-3.30%	-0.01	0.4	-2.4	-0.01
Printing, Publishing and Advertising								0.6	2.3	0.01
Motor Vehicle Parts - 524	Trial Balance	120	177	47.50%	0.25%	47.50%	0.12	0.3	-1.2	0.00
Motor Vehicle Repairs - 413	Trial Balance	26	31	19.23%	0.05%	19.23%	0.01	0.4	1.4	0.01
Automotive Fuel - 522	Trial Balance	552	379	-31.34%	1.15%	-31.34%	-0.36	0.8	-2.4	-0.02
Electricity	Page 25	318	273	-14.15%	0.66%	-14.15%	-0.09	2	-3.8	-0.07
Gas								0.1	-6.8	-0.01
Water & Sewerage								0.4	-6.6	-0.03
R, F, K, B & D Building Materials - 506, 507, 508 & WIP Exp	Trial Balance	3,432	3,352	-2.33%	7.13%	-2.33%	-0.17	2.5	1.1	0.03
Other Building & Construction Materials								0.7	0	0.00
Office Supplies								0.3	0.9	0.00
Emergency Services Levy	Page 25	317	377	18.93%	0.66%	18.93%	0.12	1.5	0	0.00
Other Expenses	Page 4	9,330	10,975	17.63%	19.38%	17.63%	3.42	8.4	1.5	0.13
Capital Cost Components										
Buildings - Non Dwelling	Page 36 & 37	551	1,840	233.94%	1.14%	233.94%	2.68	4.2	1.1	0.00
Construction Works - R, D, F, K & B	Page 36 & 37	17,962	20,864	16.16%	37.32%	16.16%	6.03	21.9	1.1	0.25
Construction Works - Other	Page 36 & 37	125	1,444	1055.20%	0.26%	1055.20%	2.74	2.5	-0.3	0.03
Plant & Equipment - Machinery etc	Page 36 & 37	1,635	2,717	66.18%	3.40%	66.18%	2.25	3.1	0.1	-0.01
Plant & Equipment - Furniture etc	Page 36 & 37							0.1	-0.4	0.00
Information Technology & Software	Page 36 & 37	74	84	13.51%	0.15%	13.51%	0.02	0.7	0	0.00
Sum of Figures		48,133	56,361							
Total Change in LGCI							17.1	100		0.9