SHIRE OF DENMARK

DETAILED STATEMENT OF BUDGET REVIEW

For the Period Ended 31 January 2020

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Line	Program	GL Code	Description	Responsible Manager	Classification		Original Budget	Proposed Amended Budget	Increase / (Decrease)	Increase in available Cash	Decrease in available Cash	Non-Cash Item	Reviewed Budget Running Balance	Comment
			Current Adopted Surplus Position - Y/E 30/6/2020			,							ć	
						,							\$ -	
1			Actual Opening Surplus B/Fwd. 1/7/2019			\$	850,243		-\$ 20,578		-\$ 20,578			8 Confirmed Surplus after year end adjustments and audit
	General Purpose Funding		Rates Legal Fees Income	· ·	Operating Income	\$	5,000		7 -0,000	\$ 13,000			-\$ 7,578	
3	General Purpose Funding	1318143	Rates Administration Charges	EM Corp	Operating Income	\$	43,000		\$ 12,000	\$ 12,000			\$ 4,42	2 Additional revenue to budget for property owners taking up instalment payment plan option
	General Purpose Funding	1327033	Grants Commission Grant	EM Corp	Operating Income	\$		\$ 275,769	-\$ 18,038		-\$ 18,038		-\$ 13,61	'
5	General Purpose Funding	1327103	Grants Commission Grant-R/Work	EM Corp	Operating Income	\$	276,653	\$ 220,643	-\$ 56,010		-\$ 56,010		-\$ 69,62	Adjustment to 2019/2020 final grant allocation confirmation
7	General Purpose Funding	1318033	Rates Written-off	EM Corp	Operating Expenditure	-\$	300	-\$ 3,300	-\$ 3,000		-\$ 3,000		-\$ 72,62	Additional Expense provision provided for Rates Write-Off previously endorsed by Council
8	General Purpose Funding		Rate Collection Fees	EM Corp	Operating Expenditure	-\$	5,000	-\$ 25,000	-\$ 20,000		-\$ 20,000		-\$ 92,620	,
9	General Purpose Funding	1331003	Interest on Investments	EM Corp	Operating Income	\$	115,000	\$ 95,000	-\$ 20,000		-\$ 20,000		-\$ 112,62	<u> </u>
	Governance	1420122	Office Equipment Maintenance - Admin	EM Corp	Operating Expenditure	-\$	23,000	-\$ 20,000	, ,,,,,,,	\$ 3,000			-\$ 109,620	Office refurbishment costs lower than anticipated
11	Governance	1420132	Computer Equipment Maintenance - Admin	EM Corp	Operating Expenditure	-\$	95,000	-\$ 110,000	-\$ 15,000		-\$ 15,000		-\$ 124,62	Additional investment expense to upgrade IT Resources required for improved efficiencies
12	Governance	1420192	Vehicle Expenses - Admin	EM Corp	Operating Expenditure	-\$	36,350	-\$ 40,850	-\$ 4,500		-\$ 4,500		-\$ 129,120	Costs for leasing of additional vehicle to the administration fleet
13	Governance	1420292	Leased Property Expenses	EM Corp	Operating Expenditure	-\$	5,000	-\$ 1,000	\$ 4,000	\$ 4,000			-\$ 125,12	No significant expenses related to leases expected this year
14	Governance	1420302	Corporate Services Projects	EM Corp	Operating Expenditure	-\$	30,000	-\$ 25,000	\$ 5,000	\$ 5,000			-\$ 120,12	Savings expected on consulting projects included in original budget
15	Governance	1420812	Conference Expenses - Admin	EM Corp	Operating Expenditure	-\$	15,000	-\$ 12,500	\$ 2,500	\$ 2,500			-\$ 117,62	Reduction to expenditure estimate based on YTD call on funds
16	Governance	1420942	Administration House Maintenance Costs	DASD	Operating Expenditure	-\$	21,647	-\$ 13,647	\$ 8,000	\$ 8,000			-\$ 109,620	Reduction to expenditure estimate due to current staff structure and facility use
17	Governance	1427203	Reimbursement - Other	EM Corp	Operating Income	\$	3,000	\$ 8,000	\$ 5,000	\$ 5,000			-\$ 104,62	Revised year end projection based on YTD trend
18	Governance	1427613	LGIS Insurance Rebate	EM Corp	Operating Income	\$	10,000	\$ 15,600	\$ 5,600	\$ 5,600			-\$ 99,020	Insurance Scheme rebate and member distribution higher than budgeted
19	Governance	1427703	Sale of Misc Items	EM Corp	Operating Income	\$	300	\$ 4,800	\$ 4,500	\$ 4,500			-\$ 94,52	Revised year end projection based on YTD trend
20	Law, Order & Public Safety	1510502	Depreciation - Fire	EM Corp	Operating Expenditure	-\$	649,153	-\$ 787,153	-\$ 138,000			-\$ 138,000	-\$ 94,52	Revised Non-Cash Depreciation estimate due to new fire trucks attracting higher depreciation
21	Law, Order & Public Safety	1510702	Strategic Fire Management	EM Comm	Operating Expenditure	\$	-	-\$ 35,000	-\$ 35,000		-\$ 35,000		-\$ 129,52	Strategic Fire Break provision omitted from original budget due to overlap with M.A.F.
22	Law, Order & Public Safety	1510702	Fire Prevention - Mitigation Activities Fund	EM Comm	Operating Expenditure	-\$	300,000	-\$ 335,000	-\$ 35,000		-\$ 35,000		-\$ 164,52	Increase in expense provision - offset by confirmed increase in MAF Grant Funding allocation
23	Law, Order & Public Safety	1517193	Grant - Bushfire Risk & Fire Mitigation Program	EM Comm	Operating Income	\$	457,500	\$ 492,500	\$ 35,000	\$ 35,000			-\$ 129,520	Increase in MAF Grant Funding allocation
24	Law, Order & Public Safety	1540352	ESL - Insurance Brigades	EM Comm	Operating Expenditure	-\$	66,000	-\$ 59,000	\$ 7,000	\$ 7,000			-\$ 122,52	Savings to budget on insurance premium
25	Law, Order & Public Safety	1540492	ESL - Loss on Sale of Assets	EM Corp	Operating Expenditure	\$	-	-\$ 107,000	-\$ 107,000			-\$ 107,000	-\$ 122,52	Inclusion of Non-Cash Asset Disposal adjustment related to fire truck replacements
26	Education & Welfare	1610852	Building Maintenance - Old Post Office	DASD	Operating Expenditure	-\$	1,600	-\$ 25,000	-\$ 23,400		-\$ 23,400		-\$ 145,92	Upgrade to Building - fully funded by Men's Shed & Spirit of Play (see below)
27	Education & Welfare	1620123	Contribution - Education & Welfare Facilities Upgrade	DASD	Operating Income	\$	-	\$ 23,400	\$ 23,400	\$ 23,400			-\$ 122,52	Contribution to Building Upgrade from Men's Shed & Spirit of Play (refer above)
28	Education & Welfare	1620102	Other Expenses - Youth Services	EM Comm	Operating Expenditure	-\$	2,400	-\$ 6,400	-\$ 4,000		-\$ 4,000		-\$ 126,52	Proposed increase to budget to allow subscription to 'My Community Directory'
29	Education & Welfare	1627523	Grant - Denmark Youth Festival	EM Comm	Operating Income	\$	11,000	\$ 6,000	-\$ 5,000		-\$ 5,000		-\$ 131,52	Adjustment to grant income based on funding and expense ratio requirements for the project
30	Education & Welfare	1630013	Disability Services Grants / Contributions	EM Comm	Operating Income	\$	-	\$ 8,500	\$ 8,500	\$ 8,500			-\$ 123,020	Grant Income not budgeted - Lighthouse Project \$7,500, Dept. Of Communities \$1,000
31	Education & Welfare	1630222	Disability Events & Promotion	EM Comm	Operating Expenditure	-\$	13,000	-\$ 22,000	-\$ 9,000		-\$ 9,000		-\$ 132,02	Additional expense provision relating to acquittal of unbudgeted grants referred to above
32	Health	1737173	Holiday Accommodation	DASD	Operating Income	\$	16,000	\$ 500	-\$ 15,500		-\$ 15,500		-\$ 147,52	Fee not applicable for 2019/2020 year - adjustment to budget
33	Community Amenities	1023482	Recycling Contract (Cleanaway)	DASD	Operating Expenditure	-\$	238,765	-\$ 247,324	-\$ 8,559		-\$ 8,559		-\$ 156,08	Anticipated additional cost for recycling contract after confirmation of R&F adjustment eff. 1/7/19
34	Community Amenities	1027283	Domestic Rubbish Fortnightly	EM Corp	Operating Income	\$	261,277	\$ 277,277	\$ 16,000	\$ 16,000			-\$ 140,08	Revised year end projection based on YTD trend
35	Community Amenities	1027303	Domestic Rubbish Weekly	EM Corp	Operating Income	\$	559,908	\$ 551,408	-\$ 8,500		-\$ 8,500		-\$ 148,58	Revised year end projection based on YTD trend
36	Community Amenities	1027323	Sanitation Site Fees	DASD	Operating Income	\$	95,000	\$ 85,000	-\$ 10,000		-\$ 10,000		-\$ 158,58	Revised year end projection based on YTD trend
37	Community Amenities	1027343	Commercial Sanitation Charges (1)	EM Corp	Operating Income	\$	26,487	\$ 29,987	\$ 3,500	\$ 3,500			-\$ 155,08	Revised year end projection based on YTD trend
38	Community Amenities	1027363	Domestic Recycling Charges	EM Corp	Operating Income	\$	332,910	\$ 338,910	\$ 6,000	\$ 6,000			-\$ 149,08	Revised year end projection based on YTD trend
39	Community Amenities	1028302	Transport from Waste Management & Refuse Facility	DASD	Operating Expenditure	-\$	91,421	-\$ 85,421	\$ 6,000	\$ 6,000			-\$ 143,08	Revised year end projection based on YTD trend
40	Community Amenities	1028312	Waste Disposal Fees (City of Albany)	DASD	Operating Expenditure	-\$	187,500	-\$ 193,500	-\$ 6,000		-\$ 6,000		-\$ 149,08	Revised year end projection based on YTD trend
41	Community Amenities	1040112	Planning Contract Services	DASD	Operating Expenditure	-\$	5,000	-\$ 25,000	-\$ 20,000		-\$ 20,000		-\$ 169,08	
42	Community Amenities	1051004	Upgrade Buildings - Other Community Amenities	DASD	Capital Expenditure (L&B)	-\$	67,000	-\$ 37,000	\$ 30,000	\$ 30,000			-\$ 139,08	
43	Community Amenities		Purchase Equipment - Other Community Amenities	DASD	Capital Expenditure (Infra))	-\$	32,000	\$ -	\$ 32,000	\$ 32,000			-\$ 107,08	Upgrade to Fish Cleaning Facilities not proceeding due to unsuccessful grant funding request
44	Community Amenities		Cemetery Charges (GST Applicable)	DASD	Operating Income	\$	25,000	\$ 17,000	-\$ 8,000		-\$ 8,000		-\$ 115,08	
	Community Amenities		Maintenance - Public Conveniences	DASD	Operating Expenditure	-\$	264,061	-\$ 274,061	-\$ 10,000		-\$ 10,000		-\$ 125,08	
	Recreation & Culture		Grant - Swimming Area & Beaches	DASD	Operating Income	\$	-		\$ 13,290	\$ 13,290			-\$ 111,79!	
	Recreation & Culture		Concept Design - Surf Club Realm/Prawn Rock Channel		Operating Expenditure	-\$	20,000		-\$ 20,000		-\$ 20,000		-\$ 131,79	
	Recreation & Culture		Depreciation - Parks etc.		Operating Expenditure	-\$	456,183		-\$ 30,000			-\$ 30,000	-\$ 131,79	
	Recreation & Culture		Inlet Dredging		Operating Expenditure	-\$	8,000		\$ 4,000	\$ 4,000			-\$ 127,79	·
	Recreation & Culture		Operating Grant Income - Sport & Recreation		Operating Income	\$	34,000	\$ 10,000	-\$ 24,000	,	-\$ 24,000		-\$ 151,79	
	Recreation & Culture	1137063	Capital Grant - Recreation Facilities Infrastructure		Non-Operating Grant	\$	24,000	\$ -	-\$ 24,000		-\$ 24,000		-\$ 175,79	
	Recreation & Culture		Recreation Facility Hire Fees Income		Operating Income	\$	5,000	\$ 8,000			,		-\$ 172,79	
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SHIRE OF DENMARK

DETAILED STATEMENT OF BUDGET REVIEW

For the Period Ended 31 January 2020

Samport 1220104 MRWA Project Construction - Maceo Road								OI LIIE F	eriou Liiueu	31 January	2020				
Mail Secretarion & Culture 130133 Incomes-Sports Hall EM. Comm Operating income \$ 3,40,000 \$ 3,0000 \$ 5,0	Line	Program	GL Code	Description	•	Classification		·	Amended	-	available	available		Budget Running	Comment
15 Recreation & Culture 116030 Community But Here Charges EM Comm Operating income 5 25,000 5 5,000 5 5,000 5 117,705 Recreative are of projection for none based on YTD trend 106300 Community But Here Charges EM Comm Operating income 5 20,000 5	53	Recreation & Culture	1138002	Parks & Reserves Minor Plant & Equipment	DASD	Operating Expenditure	-\$	25,000	-\$ 31,000	-\$ 6,000		-\$ 6,000		-\$ 178,795	Additional provision required to fund minor plant acquisitions
56 Secretion & Culture 15699 Community No. Hire Charges EM Comm Operating Income S 5,000 S 5,000 S 18,000 S 10,000 S	54	Recreation & Culture	1160153	Income - Sports Hall	EM Comm	Operating Income	\$	40,000	\$ 32,000	-\$ 8,000		-\$ 8,000		-\$ 186,795	Revised year end projection for income based on YTD trend
Transport 1220104 Infrastructure Construction - Rail Trail Bridge DASD Capital Expenditure (Infra) S 20,000 \$ 20,000 \$ 20,000 \$ 5 20,000 \$ 20,000	55	Recreation & Culture	1160363	Income - Aerobics	EM Comm	Operating Income	\$	25,000	\$ 30,000	\$ 5,000	\$ 5,000			-\$ 181,795	Revised year end projection for income based on YTD trend
Sep Transport 1220104 Infrastructure Construction - WOW Trail DASD Capital Expenditure (Infrail) S. 20,000 S.	56	Recreation & Culture	1160503	Community Bus Hire Charges	EM Comm	Operating Income	\$	5,000	\$ 500	-\$ 4,500		-\$ 4,500		-\$ 186,295	Community Bus sold - no further income from this source
Paraport 1220174 MRWA Project Construction - MicLeed Road DASD Capital Expenditure (Infra) \$ 410,000 \$ 490,000 \$ 80,000 \$ 80,000 \$ 61,295 Adjustment to costing and funding breakdown for MRWA Construction Program \$ 1270174 MRWA Project Construction - Expenditure (Infra) \$ 120,000 \$ 10,000 \$ 50,000 \$ 51,000 \$ 51,295 Adjustment to costing and funding breakdown for MRWA Construction Program \$ 1270174 MRWA Project Construction - Expenditure (Infra) \$ 120,000 \$ 10,000 \$	57	Transport	1220104	Infrastructure Construction - Rail Trail Bridge	DASD	Capital Expenditure (Infra))	-\$	200,000	-\$ 20,000	\$ 180,000	\$ 180,000			-\$ 6,295	Funding assistance application unsuccessful, project costs for initial design/preparation fees only
Early Transport 220174 MRWA Project Construction - Parker Road DASD Capital Expenditure (Infrail) \$ 23,000 \$ 54,000	58	Transport	1220104	Infrastructure Construction - WOW Trail	DASD	Capital Expenditure (Infra))	-\$	100,000	-\$ 120,000	-\$ 20,000		-\$ 20,000		-\$ 26,295	Quotes received in excess of initial budget estimate - additional funds required
Englishment 1220174 MRWA Project Construction - Campbell Road DASD Capital Expenditure (Infra) 5 37,000 5 35,000 5 35,000 5 36,000 5	59	Transport	1220174	MRWA Project Construction - McLeod Road	DASD	Capital Expenditure (Infra))	-\$	410,000	-\$ 499,000	-\$ 89,000		-\$ 89,000		-\$ 115,295	Adjustment to costing and funding breakdown for MRWA Construction Program
Fransport 1228103 Sanctive 1228103 Sancti	60	Transport	1220174	MRWA Project Construction - Parker Road	DASD	Capital Expenditure (Infra))	-\$	233,000	-\$ 179,000	\$ 54,000	\$ 54,000			-\$ 61,295	Adjustment to costing and funding breakdown for MRWA Construction Program
63 Transport 1228403 Grant - MRWA Direct DASD Operating Income \$ 111,000 \$ 19,000 \$ 8,000 \$ 8,000 \$ 5,200 \$ 28,705 Confirmation of increased annual funding release for 2019/2020 under current R2R Progr 5 (20,000 5 (2	61	Transport	1220174	MRWA Project Construction - Campbell Road	DASD	Capital Expenditure (Infra))	-\$	197,000	-\$ 162,000	\$ 35,000	\$ 35,000			-\$ 26,295	Adjustment to costing and funding breakdown for MRWA Construction Program
Factor 1228803 Grant - Roads to Recovery DASD Non-Operating Grant \$ 256,000 \$ 313,000 \$ 57,000 \$ 57,000 \$ 57,000 \$ 5,000 \$	62	Transport	1220194	Blackspot Funding Construction - Kernotts Road	DASD	Capital Expenditure (Infra))	-\$	30,000	-\$ 40,000	-\$ 10,000		-\$ 10,000		-\$ 36,295	Additional funds required to meet MRWA sealing requirements for project
65 Transport	63	Transport	1228403	Grant - MRWA Direct	DASD	Operating Income	\$	111,000	\$ 119,000	\$ 8,000	\$ 8,000			-\$ 28,295	Final grant funding distribution higher than budget estimate
Economic Services 1317543 Water - Income Standpipes DASD Operating Income S 15,000 S 23,000 S 8,000 S 8,000 S 27,705 Revised year end projection for income based on YTD trend S 5,000 S 23,405 S 2	64	Transport	1228603	Grant - Roads to Recovery	DASD	Non-Operating Grant	\$	256,000	\$ 313,000	\$ 57,000	\$ 57,000			\$ 28,705	Confirmation of increased annual funding release for 2019/2020 under current R2R Program
February	65	Transport	1491003	Vehicle Inspection Fees	DASD	Operating Income	\$	11,000	\$ 2,000	-\$ 9,000		-\$ 9,000		\$ 19,705	Service currently not provided - minimal income achieved from this source
Economic Services 1327842 Alliance Projects and Contributions CEO Operating Expenditure 5 50,000 5 18,000 5 32,000	66	Economic Services	1317543	Water - Income Standpipes	DASD	Operating Income	\$	15,000	\$ 23,000	\$ 8,000	\$ 8,000			\$ 27,705	Revised year end projection for income based on YTD trend
Economic Services 1337553 Building Licence Fees DASD Operating Income \$ 65,000 \$ 52,000 \$ 13,000 \$ 23,0	67	Economic Services	1327802	Tourism Subsidy	CEO	Operating Expenditure	-\$	95,000	-\$ 118,405	-\$ 23,405		-\$ 23,405		\$ 4,300	Additional Funds to underwrite Amazing South Coast Tourism Inc. Council Resolution - Feb 2020
To Economic Services 1337603 Other Income - Building DASD Operating Income S - S 17,000 S	68	Economic Services	1327842	Alliance Projects and Contributions	CEO	Operating Expenditure	-\$	50,000	-\$ 18,000	\$ 32,000	\$ 32,000			\$ 36,300	Budgeted funding not expected to be fully utilised during 2019/2020 year
Other Property & Services 1430422 Superannuation - Depot Staff DASD Operating Expenditure - 169,538 - 181,538 - 12,000 -	69	Economic Services	1337553	Building Licence Fees	DASD	Operating Income	\$	65,000	\$ 52,000	-\$ 13,000		-\$ 13,000		\$ 23,300	Revised year end projection for income based on YTD trend
Other Property & Services 1430462 Conference Expenses-Infrastructure DASD Operating Expenditure 5 12,000 - 5 9,500 \$ 2,500 \$ 30,800 Budgeted funding not expected to be fully utilised during 2019/2020 year 73 Other Property & Services 140823 Plant - Insurance Claim Rebate/Reimbursement EM Corp Operating Income FM Corp O	70	Economic Services	1337603	Other Income - Building	DASD	Operating Income	\$	-	\$ 17,000	\$ 17,000	\$ 17,000			\$ 40,300	Additional unbudgeted income achieved through regional resource sharing initiative
Other Property & Services 140823 Plant - Insurance Claim Rebate/Reimbursement EM Corp Operating Income \$ - \$ 9,200 \$ 9,200 \$ 9,200 \$ \$ 40,000 Insurance claim proceeds not budgeted for 1450803 Diesel Fuel Rebate EM Corp Operating Income \$ 42,000 \$ 37,000 - \$ 5,000 \$ 35,000 Revised year end projection for income based on YTD trend \$ 500 - \$ 35,000 \$ 34,500 \$ 34,500 \$ \$ 34,500 \$ \$ 34,500 \$ \$ 34,500 \$ \$ 34,500 \$ \$ 35,000 Adjustment to budget to reflect actual cost incurred (recoverable - refer below) \$ 500 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget actual income receivable (offset by expense - refer above \$ 140,000 Adjustment to budget actual income receivable (offs	71	Other Property & Services	1430422	Superannuation - Depot Staff	DASD	Operating Expenditure	-\$	169,538	-\$ 181,538	-\$ 12,000		-\$ 12,000		\$ 28,300	Additional staff participation in superannuation scheme creating extra costs to budget
The Other Property & Services 1450803 Diesel Fuel Rebate	72	Other Property & Services	1430462	Conference Expenses- Infrastructure	DASD	Operating Expenditure	-\$	12,000	-\$ 9,500	\$ 2,500	\$ 2,500			\$ 30,800	Budgeted funding not expected to be fully utilised during 2019/2020 year
75 Other Property & Services 1470832 Workers Compensation EM Corp Operating Expenditure -\$ 500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 34,500 -\$ 35,000 -\$ 34,500 -\$ 35,000 -\$ 34,500 -\$ 35,000 -\$ 34,500 -\$ 35,000 -\$ 34,500 -\$ 35,000 -	73	Other Property & Services	1440823	Plant - Insurance Claim Rebate/Reimbursement	EM Corp	Operating Income	\$	-	\$ 9,200	\$ 9,200	\$ 9,200			\$ 40,000	Insurance claim proceeds not budgeted for
76 Other Property & Services 1477653 Reimbursement - Workers Comp EM Corp Operating Income \$ 500 \$ 35,000 \$ 34,500 \$ 34,500 \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above 1480202 Reimbursements/Clearing Recoverable A/c EM Corp Operating Income \$ 18,000 \$ 30,000 \$ 12	74	Other Property & Services	1450803	Diesel Fuel Rebate	EM Corp	Operating Income	\$	42,000	\$ 37,000	-\$ 5,000		-\$ 5,000		\$ 35,000	Revised year end projection for income based on YTD trend
77 Other Property & Services 1480202 Reimbursements/Clearing Recoverable A/c EM Corp Operating Expenditure -\$ 18,000 -\$ 30,000 -\$ 12,000 \$ 23,000 Adjustment to budget to reflect actual cost incurred (recoverable - refer below) 78 Other Property & Services 1480213 Recoverable Costs Income EM Corp Operating Income \$ 18,000 \$ 30,000 \$ 12,000 \$ 12,000 \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 -\$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above - 30,000 Adjustment to budget - additional remediation works required to site - Council Resolution February 2020 Adjustment to budget - additional remediation works required to site - Council Resolution February 2020 Adjustment to budget - additional remediation works required to site - Council Resolution February 2020 Adjustment to budget - additional remediation works required to site - Council Resolution February 2020 Adjustment to budget - additional remediation works required to site - Council Resolution February 2020 Adjustment to budget - additional remediation works required to site - Council Resolution Februa	75	Other Property & Services	1470832	Workers Compensation	EM Corp	Operating Expenditure	-\$	500	-\$ 35,000	-\$ 34,500		-\$ 34,500		\$ 500	Adjustment to budget to reflect actual cost incurred (recoverable - refer below)
78 Other Property & Services 1480213 Recoverable Costs Income EM Corp Operating Income \$ 18,000 \$ 30,000 \$ 12,000 \$ 12,000 \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 35,000 Adjustment to budget to reflect actual income receivable (offset by expense - refer above \$ 35,000 \$ 1076002 Hardy Street Site Remediation	76	Other Property & Services	1477653	Reimbursement - Workers Comp	EM Corp	Operating Income	\$	500	\$ 35,000	\$ 34,500	\$ 34,500			\$ 35,000	Adjustment to budget to reflect actual income receivable (offset by expense - refer above)
79 Housing 1076002 Hardy Street Site Remediation DASD Operating Expenditure -\$ 30,000 -\$ 65,000 -\$ 35,000 \$ 0 Change to budget - additional remediation works required to site - Council Resolution February 2020	77	Other Property & Services	1480202	Reimbursements/Clearing Recoverable A/c	EM Corp	Operating Expenditure	-\$	18,000	-\$ 30,000	-\$ 12,000		-\$ 12,000		\$ 23,000	Adjustment to budget to reflect actual cost incurred (recoverable - refer below)
80 Housing 1076004 Purchase Land & Buildings - Housing DASD Capital Expenditure (L&B) -\$ 450,000 \$ - \$ 450,000 \$ \$ 450,000 \$ Change to budget - not proceeding to sell land - Council Resolution February 2020 \$ 1076683 Sale of Land - Hardy Street DASD Non-Operating Income \$ 450,000 \$ - \$ 450,000 \$ 0 Change to budget - not proceeding to sell land - Council Resolution February 2020	78	Other Property & Services	1480213	Recoverable Costs Income	EM Corp	Operating Income	\$	18,000	\$ 30,000	\$ 12,000	\$ 12,000			\$ 35,000	Adjustment to budget to reflect actual income receivable (offset by expense - refer above)
81 Housing 1076683 Sale of Land - Hardy Street DASD Non-Operating Income \$ 450,000 \$\$ 450,000 \$ 5 0 Change to budget - not proceeding to sell land - Council Resolution February 2020	79	Housing	1076002	Hardy Street Site Remediation	DASD	Operating Expenditure	-\$	30,000	-\$ 65,000	-\$ 35,000		-\$ 35,000		\$ 0	Change to budget - additional remediation works required to site - Council Resolution Feb 2020
	80	Housing	1076004	Purchase Land & Buildings - Housing	DASD	Capital Expenditure (L&B)	-\$	450,000	\$ -	\$ 450,000	\$ 450,000			\$ 450,000	Change to budget - not proceeding to sell land - Council Resolution February 2020
\$ 1,154,490 -\$ 1,154,490	81	Housing	1076683	Sale of Land - Hardy Street	DASD	Non-Operating Income	\$	450,000	\$ -	-\$ 450,000		-\$ 450,000		\$ 0	Change to budget - not proceeding to sell land - Council Resolution February 2020
											\$ 1,154,490	-\$ 1,154,490			
Current Adopted Budget Surplus Position 30 June 2020			Current Ad	opted Budget Surplus Position 30 June 2020											
Proposed Amended Budget Surplus Position \$0			Proposed A	Amended Budget Surplus Position									ŚO		
													70	<u> </u>	

SHIRE OF DENMARK STATEMENT OF BUDGET REVIEW (By Program) For the Period Ended 31 January 2020

Current

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Communic			Adopted Budget	Amended		Actual	Var. \$	Var. %
S		Maria		Budget			(b)-(a)	(b)-(a)
Section Sect		Note	(a)	•	(b)	•	•	
Cerearia Purpose Funding S14,310 S14,310 T45,262 423,180 69,046 Real No. Order and Public Safety S15,000 42,000 42,000 26,500 20,081 15,500 30,234				•		-		
Law, Order and Public Safety Health 42,000 42,000 20,500 20,981 1,500 (38,990) 3,02% 1,500 3,000 3,02% 1,500 3,000 3,02% 1,500 3,000						•		
Health			· ·		·	·	•	, ,
Education and Welfare 450,889 658 1,187 728,900 33,82% 147,000 708,000	Law, Order and Public Safety		1,157,246	1,157,246	1,192,246	819,133	(35,000)	3.02%
Housing 450,688 450,888 5,88 1,147,304 1,000 0,077	Health		42,000	42,000	26,500	20,981	15,500	(36.90%)
Community Ameninise 1,536,466 1,534,466 1,534,466 1,447,304 3,04	Education and Welfare		69,300	69,300	96,200	43,420	(26,900)	38.82%
Recereation and Culture 90.151 90.0151 80.041 376.149 39.210 (4.97%) 174.77 174.77 175.78	Housing		450,698	450,698	698	1,187	450,000	(99.85%)
Carpend Carp	Community Amenities		1,535,456	1,535,456	1,534,456	1,447,304	1,000	(0.07%)
	Recreation and Culture		900,151	900,151	860,941	376,149	39,210	(4.36%)
Dither Property and Services	Transport		2,209,196	2,209,196	2,265,196	1,082,594	(56,000)	2.53%
Departup Company Com	Economic Services		1,161,133	1,161,133	1,173,133	977,046	(12,000)	1.03%
Conversing Expense Governance Governan	Other Property and Services		187,500	187,500	238,200	168,662		27.04%
Operating Expense (878,629) (878,629) (875,629) (491,524) (3,000) (0,34%)		(a)					• • • • •	
Growenance		(-7	-,, -	-,, -	.,,	-, -,-	,	
Cemeral Purpose Funding (2,365,208) (2,366,208) (2,364,208) (1,481,777) (308,000 13,07%			(878 629)	(878 629)	(875 629)	(491 524)	(3,000)	(0.34%)
Law, Order and Public Safety			, , , , , , , , , , , , , , , , , , ,		• • •		* * * *	, ,
Health							•	
Community Amenities	-		* * * * * *		* * * * *		•	
Housing			, , , , , , , , , , , , , , , , , , ,			* * * *	_	
Community Amenities C.2.643.267 (2.643							•	
Recreation and Culture (3,164,050) (3,164,050) (3,216,050) (1,816,033) 52,000 1,647, 7031	•					* * *	•	
Capital Revenue Capital Expenses Capital Expe	•						•	
Conomic Services Chemperty and Services	Recreation and Culture						*	
Total Total Total (a) (16,030,241) (16,	Transport		(4,477,003)				-	
Total (a) (16,030,241) (16,030,241) (16,567,605) (9,327,448) 537,364 Funding Balance Adjustment Add back Depreciation (b) 4,469,600 4,469,600 2,692,653 (168,000) 3,76% Adjust (Profit)/Loss on Asset Disposal (b) 174,900 174,900 281,900 239,164 (107,000) 61,18% Adjust Provisions and Accruals (b) 0 0 0 0 0 0 0 0 0	Economic Services		(1,197,244)	(1,197,244)	(1,188,649)	(621,662)	(8,595)	(0.72%)
Funding Balance Adjustment	Other Property and Services		(187,073)	(187,073)	(243,073)	(260,636)	56,000	29.93%
Add back Depreciation (b) 4,469,600 4,637,600 2,692,653 (188,000) 3.76% Adjust (ProtifylLoss on Asset Disposal (b) 174,900 174,900 281,900 239,164 (107,000) 61.18% Adjust Provisions and Accruals Net Operating (Ex. Rates) (b) 174,900 174,900 281,900 239,164 (107,000) 61.18% (188,000) 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total	(a)	(16,030,241)	(16,030,241)	(16,567,605)	(9,327,448)	537,364	
Adjust (Profit)/Loss on Asset Disposal of Assets (2,805,944) (2,805,944) (3,447,366) (981,812) 641,422 (2,805,944) (2,805,944) (3,447,366) (981,812) 641,422 (2,805,944) (2,805,944) (3,447,366) (981,812) 641,422 (3,447,366) (3,447,367) (3,487,367) (3,487,367) (3,487,367) (3,487,367) (3,487,367) (3,487,367) (3,487,367) (3,487,367) (3,487,347) (3	Funding Balance Adjustment							
Adjust Provisions and Accruals (b) (c) (Add back Depreciation	(b)	4,469,600	4,469,600	4,637,600	2,692,653	(168,000)	3.76%
Capital Revenues	Adjust (Profit)/Loss on Asset Disposal	(b)	174,900	174,900	281,900	239,164	(107,000)	61.18%
Capital Revenues	Adjust Provisions and Accruals	(b)	0	0	0	0	0	
Capital Revenues	Net Operating (Ex. Rates)		(2,805,944)	(2,805,944)	(3,447,366)	(981,812)	641,422	
Proceeds from Disposal of Assets			(/ / 2 2 / 2	(/ / -	(2) /222/	(== /= /	,	
Proceeds from New Debentures Proceeds from Sale of Investments Proceeds from Advances Proce	•		156 000	156 000	156,000	67 083	0	0.00%
Proceeds from Sale of Investments Proceeds from Advances Self-Supporting Loan Principal Transfer from Reserves Total Capital Expenses Land Held for Resale Land Buildings Plant and Equipment Furniture and Equipment Furniture Assets - Roads Infrastructure Assets - Other Purchase of Investments Purchase of Investments (3,716,871) Purchase of Investments (298,573) Advances to Community Groups Total Total (a) (a) (a) (b) (c) (b) (c) (c) (c) (d) (d) (d) (d) (d	· ·		· ·		·	•		0.0070
Proceeds from Advances Self-Supporting Loan Principal 53,853 53,853 53,853 42,870 0 0.00%				-	-	-	_	
Self-Supporting Loan Principal Transfer from Reserves					-	0	-	
Transfer from Reserves			· ·	-	-	42.970		0.00%
Total 1,589,853 1,589,853 1,589,853 442,242 0			· ·		-	•		
Capital Expenses 0								0.00%
Land Held for Resale 0			1,589,853	1,589,853	1,589,853	442,242	0	
Land and Buildings (1,573,857) (1,573,857) (1,093,857) (431,003) (480,000) (30.50%) Plant and Equipment (430,000) (430,000) (430,000) (64,954) 0 0.00% Furniture and Equipment (35,000) (35,000) (35,000) (66,20) 0 0.00% Infrastructure Assets - Roads (3,716,871) (3,716,871) (3,566,871) (877,059) (150,000) (4.04%) Infrastructure Assets - Other (171,085) (171,085) (171,085) (139,085) (104,155) (32,000) Purchase of Investments 0 0 0 0 0 0 0 0 0 0 0 0.00% Advances to Community Groups (298,573) (298,573) (298,573) (298,573) (163,791) 0 0.00% Transfer to Reserves (317,170) (317,170) (317,170) (317,170) (39,677) 0 0.00% Total (6,542,556) (6,542,556) (6,542,556) (5,880,556) (1,687,259) (662,000) Protal (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,725,735 0 0.00% Restricted Grants (c) 850,243 850,243 829,665 829,665 20,578 (2.42%)	•							
Plant and Equipment Furniture and Equipment Furniture and Equipment (430,000) (430,000) (35,000) (66,20) 0 0.00% Infrastructure Assets - Roads Infrastructure Assets - Other (171,085) (171,085) (139,085) (104,155) (32,000) Repayment of Debentures (298,573) (298,573) (298,573) (163,791) 0 0.00% Transfer to Reserves (317,170) (317,170) (317,170) (39,677) 0 0.00% Total Net Capital (a) (4,952,703) (4,952,703) (4,290,703) (1,245,017) (662,000) Restricted Grants Opening Funding Surplus(Deficit) (c) 850,243 850,243 850,243 829,665 829,665 20,578 (2.42%)				-	-	-	-	
Furniture and Equipment (35,000) (35,000) (35,000) (6,620) 0 0.00% (100,000)	· ·		* * * * * *		· · · · · · · · · · · · · · · · · · ·	* * * *		` '
Infrastructure Assets - Roads Infrastructure Assets - Other Infrastructure Assets - Other Infrastructure Assets - Other Purchase of Investments Repayment of Debentures Advances to Community Groups Transfer to Reserves Total Net Capital Rate Revenue Restricted Grants Opening Funding Surplus(Deficit) Infrastructure Assets - Roads (3,716,871) (3,716,871) (3,566,871) (877,059) (150,000) (4.04%) (6.877,059) (150,000) (150,000) (4.04%) (6.000) (0.00% (0.00% (317,170) (31				(430,000)		(64,954)		
Infrastructure Assets - Other Purchase of Investments Repayment of Debentures Advances to Community Groups Total Net Capital Rate Revenue Restricted Grants Opening Funding Surplus (Deficit) Infrastructure Assets - Other (171,085) (171,085) (171,085) (171,085) (171,085) (171,085) (171,085) (171,085) (171,085) (139,085) (104,155) (32,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Furniture and Equipment		(35,000)	(35,000)	(35,000)	(6,620)	0	0.00%
Purchase of Investments 0 0 0 0 0 0 0.00% Repayment of Debentures (298,573) (298,573) (298,573) (163,791) 0 0.00% Advances to Community Groups 0 0 0 0 0 0 0 0.00% Transfer to Reserves (317,170) (317,170) (317,170) (39,677) 0 0.00% Total (6,542,556) (6,542,556) (5,880,556) (1,687,259) (662,000) Net Capital (a) (4,952,703) (4,952,703) (4,290,703) (1,245,017) (662,000) Total Net Operating + Capital (7,758,647) (7,758,647) (7,738,069) (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,931 182,931 182,931 182,931 182,931 182,931 182,931 182,931 20,578 (2.42%)	Infrastructure Assets - Roads		(3,716,871)	(3,716,871)	(3,566,871)	(877,059)	(150,000)	(4.04%)
Repayment of Debentures (298,573) (298,573) (298,573) (163,791) 0 0.00% Advances to Community Groups 0 0 0 0 0 0 0 0 0.00% Transfer to Reserves (317,170) (317,170) (317,170) (317,170) (39,677) 0 0.00% Total (6,542,556) (6,542,556) (5,880,556) (1,687,259) (662,000) Net Capital (7,758,647) (7,758,647) (7,738,069) (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,931 182,931 182,931 182,931 182,931 182,931 182,931 182,931 182,931 20,578 (2,42%)	Infrastructure Assets - Other		(171,085)	(171,085)	(139,085)	(104,155)	(32,000)	
Advances to Community Groups Transfer to Reserves Total Net Capital Rate Revenue Restricted Grants Opening Funding Surplus (Deficit) O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Purchase of Investments		0	0	0	0	0	0.00%
Advances to Community Groups Transfer to Reserves Total Net Capital Rate Revenue Restricted Grants Opening Funding Surplus (Deficit) O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Repayment of Debentures		(298,573)	(298,573)	(298,573)	(163,791)	0	0.00%
Transfer to Reserves (317,170) (317,170) (317,170) (39,677) 0 0.00% Total Net Capital (a) (4,952,703) (4,952,703) (4,290,703) (1,245,017) (662,000) Total Net Operating + Capital (7,758,647) (7,758,647) (7,738,069) (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 </td <td>Advances to Community Groups</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0.00%</td>	Advances to Community Groups		0	0	0	0	0	0.00%
Total Net Capital (6,542,556) (6,542,556) (5,880,556) (1,687,259) (662,000) Total Net Operating + Capital (7,758,647) (7,758,647) (7,738,069) (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,931 182,931 182,931 182,931 182,931 20,578 (2.42%)			(317,170)	(317,170)	(317,170)	(39,677)	0	
Net Capital (a) (4,952,703) (4,952,703) (4,290,703) (1,245,017) (662,000) Total Net Operating + Capital (7,758,647) (7,758,647) (7,738,069) (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,						, , ,	(662.000)	
Total Net Operating + Capital (7,758,647) (7,758,647) (7,738,069) (2,226,829) (20,578) Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,931 182,931 182,931 182,931 20,578 20,578 (2,42%) Opening Funding Surplus (Deficit) (c) 850,243 850,243 829,665 829,665 20,578 (2,42%)		(a)	1		1		• • • •	
Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,931 182,931 182,931 182,931 0pening Funding Surplus (Deficit) (c) 850,243 850,243 850,243 829,665 20,578 (2.42%)	F	\/	(1,132,100)	(-, = , 0)	(1,200,100)	, ,= .5,0.1)	(===,000)	
Rate Revenue (e) 6,725,471 6,725,471 6,725,471 6,722,735 0 0.00% Restricted Grants 182,931 182,931 182,931 182,931 182,931 0pening Funding Surplus (Deficit) (c) 850,243 850,243 850,243 829,665 20,578 (2.42%)	Total Net Operating + Capital		(7.758 647)	(7.758 647)	(7.738 069)	(2.226 829)	(20 578)	
Restricted Grants	. C.a. Not operating a capital		(1,100,041)	(1,100,041)	(1,100,003)	(=,==0,0=9)	(20,510)	
Restricted Grants	Rate Revenue	(0)	6 705 171	6 725 474	6 725 474	6 700 705	0	0.000/
Opening Funding Surplus(Deficit) (c) 850,243 850,243 829,665 829,665 20,578 (2.42%)		(e)					U	0.00%
		(-)			·	•	00.570	(0.400()
Closing Funding Surplus(Deficit) (d) 0 0 0 5,508,502 0	Opening Funding Surplus(Deficit)	(C)	850,243	850,243	829,665	829,665	20,578	(2.42%)
Closing Funding Surplus(Deticit) (d) 0 0 5,508,502 0	Olaska Franklina Ora 1 (7. 5. 10)	7.15				F F00 F05	_	
	Closing Funding Surplus(Deficit)	(d)	0	0	<u> </u>	5,508,502	0	

SHIRE OF DENMARK STATEMENT OF BUDGET REVIEW

(By Program) For the Period Ended 31 January 2020 SURPLUS/(DEFICIT)

Note	Action	2019/2020 Adopted Budget	31/01/2020 Reviewed Budget	31/01/2020 YTD Actual
(a)	This total is the sum of operating revenue, operating expenditure, capital income and capital expenditure, excluding rates.		(12,657,567)	(5,158,646)
(b)	Add back all non cash items	4,644,500	4,919,500	2,931,817
	Restricted Grants	182,931	182,931	182,931
(c)	Add surplus/(deficit) July 1 brought forward	850,243	829,665	829,665
(d)	Deduct surplus/(deficit) June 30 carried forward	0	0	5,508,502
(e)	Sum (a), (b) and (c), deduct amount at (d). Total is amount of rates to be levied	(6,725,471)	(6,725,471)	(6,722,735)

CLOSING FUNDS AND BUDGET AMENDMENTS

Note	Action	Adopted Budget	Reviewed Budget	YTD Actual
(a)	This net current assets total should agree with the statement of financial position in the annual statements or with the budgeted net current assets note.	1.924.313	1,924,313	8,461,477
(b)	Deduct restricted reserve and restricted municipal (usually unspent grants) amounts.	(3,347,060)	(3,347,060)	(4,211,931)
(c)	Add back current loan repayments due as they represent a current liability for payments to be made over the next 12 months already reflected as budgeted expenditure.	298,573	298,573	134,782
(d)	Add back leave provisions.	1,124,174	1,124,174	1,124,174
(e)	Closing Funds	0	0	5,508,502

SHIRE OF DENMARK NOTES TO THE BUDGET REVIEW Report For the Period Ended 31 January 2020

		2019/2020 Adopted Budget \$	31/01/2020 Reviewed Budget \$	31/01/2020 YTD Actual \$
Note: CLOSING FUNDS				
Closing funds represented by:				
Current Assets				
Cash & Cash Equivalents		4,515,753	4,515,753	8,901,247
Receivables		228,723	228,723	1,740,224
GST Receivable		0	0	0
Inventories		42,971	42,971	225,367
Total Current Assets		4,787,447	4,787,447	10,866,838
Current Liabilities				
Creditors and Accounts Payables		1,440,387	1,440,387	1,146,405
Provisions		1,124,174	1,124,174	1,124,174
Current Loan Liability		298,573	298,573	134,782
Total Current Liabilities		2,863,134	2,863,134	2,405,361
Net Current Assets	(a)	1,924,313	1,924,313	8,461,477
LESS Restricted Reserves LESS Restricted MUNI	(b)	(3,347,060)	(3,347,060)	(4,211,931)
ADD Back Loan Repayments	(c)	298,573	298,573	134,782
ADD Back Leave Provisions	(d)	1,124,174	1,124,174	1,124,174
Closing Funds Surplus (Deficit)	(e)	0	0	5,508,502