

Line	Program	GL Code	Description	Classification	Original Budget \$	Proposed Amended Budget	Increase / (Decrease)	Increase in available Cash	Decrease in available Cash	Non-Cash Item	Back Funded to/from Reserves	Reviewed Budget Running Balance	Comment
1			Adopted Budget Surplus Position - Y/E 30/06/2023		0							0	
2			Actual Opening Surplus B/Fwd. 01/07/2022		2,192,772	1,493,572	(699,200)		(699,200)			(699,200)	Amended Surplus calculation after year end adjustments and audit (Final Draft awaiting confirmation)
3	Transport		November 2022 capital budget expense review adjustment	Capital Expense	(700,000)	(1,382,000)	(682,000)		(682,000)			(1,381,200)	Adjustment to Capital Works Program as agreed by Council (November 2022 OCM)
4	Transport		November 2022 capital budget funding review adjustment	Capital Expense	(732,000)	(50,000)	682,000	682,000				(699,200)	Adjustment to Capital Works Program as agreed by Council (November 2022 OCM)
5	Multi		December 2022 capital budget funding review adjustment	Capital Revenue	171,500	141,500	(30,000)		(30,000)		30,000	(699,200)	Adjustment to Plant Replacement Program as agreed by Council (December 2022 OCM) (Sale of Roller)
6	Transport	1230493	December 2022 capital budget funding review adjustment	Operating Income	36,000	31,500	(4,500)			(4,500)		(699,200)	Adjustment to Plant Replacement Program as agreed by Council (December 2022 OCM) (Profit on Sale of Roller)
7	Law, Order, Public Safety	1511054	December 2022 capital budget funding review adjustment	Capital Expense	0	(45,000)	(45,000)		(45,000)		45,000	(699,200)	Adjustment to Plant Replacement Program as agreed by Council (December 2022 OCM) (Purchase Vehicle for BRMC role)
8	General Purpose Funding	1318133	Rates Enquiry Fees	Operating Income	32,000	37,000	5,000	5,000				(694,200)	Increase in income to budget to reflect high volume of property transfer trend for year
9	General Purpose Funding	1327033	Grants Commission Grant	Operating Income	135,772	157,629	21,857	21,857				(672,343)	Increase to income to align to confirmed funding amount for 2022/2023
10	General Purpose Funding	1327103	Grants Commission Grant-R/Work	Operating Income	142,467	135,746	(6,721)		(6,721)			(679,064)	Decrease to income to align to confirmed funding amount for 2022/2023
11	General Purpose Funding	1318062	GRV Valuation and General Expenses	Operating Expenditure	(117,000)	(33,000)	84,000	84,000				(595,064)	Decrease to expenditure after confirmation that GRV property revaluation will be deferred by Landgate until 2023/2024
12	General Purpose Funding	1331003	Interest on Investments	Operating Income	144,380	227,221	82,841	82,841			(70,000)	(582,223)	Adjustment to budgeted income due to increase in interest rates beyond initial expectation
13	Governance	1410252	Civic Receptions	Operating Expenditure	(18,000)	(33,000)	(15,000)		(15,000)			(597,223)	Increase to expenditure for expanded Australia Day event and Volunteer Recognition Program promotion (Grant Funded)
14	Governance	1411003	Grants Governance	Operating Income	700	15,000	14,300	14,300				(582,923)	Unbudgeted grant income received to host Australia Day event - \$10,000 and Volunteer Recognition Program - \$5,000
15	Governance	1420502	Depreciation - Admin (Fixed Assets)	Operating Expenditure	(109,076)	(195,076)	(86,000)			(86,000)		(582,923)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
16	Governance	1420932	Staff Relocation Expenses	Operating Expenditure	(4,000)	0	4,000	4,000				(578,923)	Remove budget provision not required for 2022/2023
17	Governance	1422502	Debt Write-off	Operating Expenditure	(500)	(13,500)	(13,000)		(13,000)			(591,923)	Increase budget expense to cover cost of Council decision to write-off additional debt (December 2022 OCM)
18	Law, Order & Public Safety	1510112	Bushfire Risk Management Program (Vehicle Lease)	Operating Expenditure	(15,302)	0	15,302	15,302				(576,621)	Decrease budget expense - Council decision to not lease vehicle (December 2022 OCM)
19	Law, Order & Public Safety	1510502	Depreciation - Fire (Fixed Assets)	Operating Expenditure	(354,555)	(330,555)	24,000			24,000		(576,621)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
20	Law, Order & Public Safety	1510502	Depreciation - Fire (Leased Assets)	Operating Expenditure	(9,233)	0	9,233			9,233		(576,621)	Adjustment to Budget - Council decision to purchase asset instead of lease and time delays in supply (Non-Cash Item)
21	Law, Order & Public Safety	1530502	Depreciation - Other Law & Order (Fixed Assets)	Operating Expenditure	(33,940)	(98,640)	(64,700)			(64,700)		(576,621)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
22	Law, Order & Public Safety	1550103	Grant - Emergency Services Levy Operating	Operating Income	19,680	26,477	6,797	6,797				(569,824)	Increase budget income to align with final grant allocation confirmed amount
23	Education & Welfare	1610502	Depreciation - Pre School (Fixed Assets)	Operating Expenditure	\$0.00	(14,738)	(14,738)			(14,738)		(569,824)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
24	Education & Welfare	1620502	Depreciation - McLean Precinct Building (Fixed Assets)	Operating Expenditure	(6,993)	(35,693)	(28,700)			(28,700)		(569,824)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
25	Housing	1076012	Hardy Street Development Plan	Operating Expenditure	(10,000)	(5,000)	5,000	5,000				(564,824)	Decrease budget expense to align with expected costs
26	Community Amenities	1023482	Recycling Contract (Cleanaway)	Operating Expenditure	(301,338)	(271,338)	30,000	30,000				(534,824)	Decrease to expense budget to reflect year-to-date costs and tonnage throughput
27	Community Amenities	1027283	Domestic Rubbish Fortnightly	Operating Income	430,315	417,815	(12,500)		(12,500)			(547,324)	Decrease to income budget provision to reflect changes to services requested during the year to date
28	Community Amenities	1027303	Domestic Rubbish Weekly	Operating Income	762,807	792,807	30,000	30,000				(517,324)	Increase to income budget provision to reflect changes to services requested during the year to date
29	Community Amenities	1027353	Container Deposit Scheme Income	Operating Income	135,000	165,000	30,000	30,000				(487,324)	Increase to income budget to align with YTD trend
30	Community Amenities	1028102	Refuse Collection - Domestic & Other (Wage Costs)	Operating Expenditure	-\$48,745.00	(32,745)	16,000	16,000				(471,324)	Decrease expense due to redistribution of wage costs (refer A/c 1028342)
31	Community Amenities	1028102	Refuse Collection - Domestic & Other (Overhead Alloc)	Operating Expenditure	-\$76,520.00	(60,520)	16,000			16,000		(471,324)	Decrease expense due to redistribution of overhead costs (refer A/c 1028342) (Non-cash adjustment)
32	Community Amenities	1028342	Maintenance - Peaceful Bay Refuse Site (Wage Costs)	Operating Expenditure	0	(16,000)	(16,000)		(16,000)			(487,324)	Increase expense due to redistribution of wage costs (refer A/c 1028102)
33	Community Amenities	1028342	Maintenance - Peaceful Bay Refuse Site (Overhead Alloc)	Operating Expenditure	0	(16,000)	(16,000)			(16,000)		(487,324)	Increase expense due to redistribution of overhead costs (refer A/c 1028102) (Non-cash adjustment)
34	Community Amenities	1047403	Planning Application Fees (GST Exempt)	Operating Income	88,200	113,200	25,000	25,000				(462,324)	Increase to income budget provision to reflect high volume of development applications trend for year
35	Community Amenities	1050502	Depreciation - Other Community Amenities (Fixed Assets)	Operating Expenditure	(33,245)	(96,245)	(63,000)			(63,000)		(462,324)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
36	Community Amenities	1060222	Sustainability Projects Planning & Studies	Operating Expenditure	(20,000)	(80,000)	(60,000)		(60,000)			(522,324)	Increase to expense budget to include new scope of work to acquit additional grant funding
37	Community Amenities	1060662	Interest on Loan 162 - Solar Energy Project	Operating Expenditure	(14,175)	0	14,175	14,175				(508,149)	Loan will not be funded until 2023/2024 year
38	Community Amenities	1065513	Grants & Contributions - Sustainability Projects & Works	Operating Income	0	60,000	60,000	60,000				(448,149)	Approval of unbudgeted grant to update Coastal Reserves Management Plan (see A/c 1060222 J16083 for increase to expenditure)
39	Recreation & Culture	1110502	Depreciation - Public Halls (Fixed Assets)	Operating Expenditure	(112,931)	(217,931)	(105,000)			(105,000)		(448,149)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
40	Recreation & Culture	1112202	Contribution Parryville Hall Mtce	Operating Expenditure	(78,450)	(110,450)	(32,000)		(32,000)			(480,149)	Additional costs associated with insurance repairs to Parryville Hall
41	Recreation & Culture	1118013	Contrib. to Public Halls Maintenance	Operating Income	78,000	106,000	28,000	28,000				(452,149)	Adjustment to reimbursement from LGIS for insurance claim at Parryville Hall (refer above)
42	Recreation & Culture	1118002	Maintenance - Civic Centre (Contract costs)	Operating Expenditure	(47,380)	(53,380)	(6,000)		(6,000)			(458,149)	Increased Costs to Budget requiring adjustment
43	Recreation & Culture	1121042	Maintenance - Swimming Area Structures (Contract Costs)	Operating Expenditure	(20,000)	(115,000)	(95,000)		(95,000)			(553,149)	Additional Emergency Works required to repair coastal erosion damage to Prawn rock channel area
44	Recreation & Culture	1126662	Loan 160 Interest Expense (Surf Club Precinct)	Operating Expenditure	(14,775)	0	14,775	14,775				(538,374)	Loan will not be funded until 2023/2024 year
45	Recreation & Culture	1121043	Reimbursement - Coastal Area Repairs & Reinstatement	Operating Income	0	83,350	83,350	83,350				(455,024)	Unbudgeted insurance settlement for coastal area storm damage
46	Recreation & Culture	1130502	Depreciation - Recreation Parks Facilities (Fixed Assets)	Operating Expenditure	(479,263)	(700,263)	(221,000)			(221,000)		(455,024)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
47	Recreation & Culture	1136583	Grant / Contribution - Recreation Facilities Upgrade	Operating Income	50,000	0	(50,000)		(50,000)			(505,024)	Contribution from Surf Club to redevelopment will not be received during 2022/2023 year
48	Recreation & Culture	1137063	Capital Grant - Recreation Facilities Infrastructure	Non-operating Income	2,824,874	149,874	(2,675,000)		(2,675,000)			(3,180,024)	\$2,125,000 Grant funding for Surf Club redevelopment will not be received during 2022/2023, \$550,000 grant repurposed
49	Recreation & Culture	1140502	Depreciation - Library (Fixed Assets)	Operating Expenditure	0	(55,400)	(55,400)			(55,400)		(3,180,024)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
50	Recreation & Culture	1152502	Depreciation - MRCC (Fixed Assets)	Operating Expenditure	0	(148,950)	(148,950)			(148,950)		(3,180,024)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
51	Recreation & Culture	1158502	Depreciation - Museum (Fixed Assets)	Operating Expenditure	0	(11,300)	(11,300)			(11,300)		(3,180,024)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
52	Recreation & Culture	1160363	Income - Aerobics	Operating Income	35,600	81,600	46,000	46,000				(3,134,024)	Increase to income budget provision to account for additional fees received to date and projected income estimate

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53	Recreation & Culture	1160502	Depreciation - Rec Centre (Fixed Assets)	Operating Expenditure	(67,690)	(251,690)	(184,000)			(184,000)		(3,134,024)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
54	Transport	1227603	Contribution to Roadworks Income	Operating Income	0	24,200	24,200	24,200				(3,109,824)	Unbudgeted Contrib. to Roadworks (refund of overcharged road project upgrade claim)
55	Transport	1228002	Maintenance - Roadworks General (Wages Costs)	Operating Expenditure	(309,340)	(321,840)	(12,500)		(12,500)			(3,122,324)	Reallocation of wages costs from Vehicle Inspections
56	Transport	1228153	Federal Grant - Local Roads & Community Infrastructure	Non-operating Income	0	550,000	550,000	550,000				(2,572,324)	Federal Grant (LRCI 2022/2023 Funding Allocation) repurposed
57	Transport	1228502	Depreciation - Transport (Fixed Assets)	Operating Expenditure	0	(56,640)	(56,640)			(56,640)		(2,572,324)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
58	Transport	1230502	Depreciation - Roads Infrastr.	Operating Expenditure	(1,812,572)	(1,841,572)	(29,000)			(29,000)		(2,572,324)	Adjustment to Infrastructure Assets Depreciation Estimate
59	Transport	1230493	Profit on Sale Of Assets - Road Plant	Operating Income	36,000	54,000	18,000			18,000		(2,572,324)	Higher than estimated sale price achieved for truck (Non-Cash Adjustment)
60	Transport	1491003	Vehicle Inspection Fees	Operating Income	16,500	0	(16,500)		(16,500)			(2,588,824)	Service currently not being provided so no income being recognised
61	Transport	1498002	Vehicle Inspections (Wages Costs)	Operating Expenditure	(12,500)	0	12,500	12,500				(2,576,324)	Reallocation of wages costs from Vehicle Inspections to Road Maintenance
62	Transport	1265502	Depreciation - Airport (Fixed Assets)	Operating Expenditure	0	(5,700)	(5,700)			(5,700)		(2,576,324)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
63	Economic Services	1320502	Depreciation - Tourism (Fixed Assets)	Operating Expenditure	(54,708)	(100,708)	(46,000)			(46,000)		(2,576,324)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
64	Economic Services	1337553	Building Licence Fees	Operating Income	66,000	90,000	24,000	24,000				(2,552,324)	Increase to income budget provision to account for additional fees received to date and projected income estimate
65	Economic Services	1360502	Depreciation - Parry Beach (Fixed Assets)	Operating Expenditure	(9,685)	(25,685)	(16,000)			(16,000)		(2,552,324)	Correction to Budget Estimate due to revaluation of Buildings Asset Class effective June 2022 (Non-Cash Item)
66	Economic Services	1120102	Other Expenses - Lime Quarry	Operating Expenditure	(235,000)	(275,000)	(40,000)		(40,000)			(2,592,324)	Increase to cost of lime quarry mining extraction - quantity to be mined 10,000 tonnes only at higher unit rate
67	Economic Services	1121003	Sale of Lime Sand	Operating Income	477,000	312,000	(165,000)		(165,000)			(2,757,324)	Decrease in income expectation for lime sales - 8,000 tonne only @ \$39 per tonne
68	Other Property & Services	1430412	Office Expenses - Infrastructure	Operating Expenditure	(30,000)	(36,000)	(6,000)		(6,000)			(2,763,324)	Increase to expense budget provision to reflect trend and accommodate additional expected expenditure
69	Other Property & Services	1440502	Plant Maintenance - Parts & Repairs	Operating Expenditure	(173,971)	(233,971)	(60,000)		(60,000)			(2,823,324)	Increase to expense budget provision to reflect trend and accommodate additional expected expenditure
70	Community Amenities	1021054	Purchase Plant - Sanitation	Capital Expense	(584,000)	(556,500)	27,500	27,500				(2,795,824)	Decrease Expense - Purchase of Vehicle for Senior Town Planner (in lieu of lease vehicle) deferred until 2023/24 year
71	Community Amenities	1026664	Loan Principal - Rubbish Truck Loan 161	Capital Expense	(40,910)	(20,910)	20,000	20,000				(2,775,824)	Decrease to expense budget to adjust for delayed timeline for borrowings and associated repayments
72	Recreation & Culture	1111004	Shire Buildings - Solar Energy Project	Capital Expense	(500,000)	0	500,000	500,000				(2,275,824)	Solar Panel project works will not commence until 2023-2024 year - capital expense provision removed
73	Recreation & Culture	1060664	Loan Principal - Solar Energy Loan 162	Capital Expense	(30,930)	0	30,930	30,930				(2,244,894)	Provision to pay down Principal of loan for Solar Energy Project not required for 2022-2023 year
74	Recreation & Culture	1121004	Denmark Surf Club Precinct Redevelopment	Capital Expense	(3,624,874)	0	3,624,874	3,624,874		(400,000)		979,980	Surf Club redevelopment works will not commence until 2023-2024 year - capital expense provision removed
75	Recreation & Culture	1126664	Loan 160 Principal (Surf Club Precinct)	Capital Expense	(20,020)	0	20,020	20,020				1,000,000	Provision to pay down Principal of loan for Surf Club Precinct upgrade not required for 2022-2023 year
76	Recreation & Culture	1131154	Purchase Infrastructure - Prawn Rock Channel Precinct	Capital Expense	(150,000)	(500,000)	(350,000)		(350,000)		350,000	1,000,000	Agreed repurposing of Denmark East Development funding to undertake improvements to Prawn Rock Channel Infrastructure
77	Transport	1220104	Asset Construction - EV Charging Station	Capital Expense	(40,000)	(30,000)	10,000	10,000				1,010,000	Decrease expense budget - savings to be achieved with completion of EV Charging Station
78	Transport	1220294	Denmark East Development - Infrastructure (Contract)	Capital Expense	(535,000)	0	535,000	535,000			(535,000)	1,010,000	Removal of Denmark East development project from budget (Reserve Funded)
79	Transport	1220294	Denmark East Development - Infrastructure (Overheads)	Capital Expense	(50,000)	0	50,000			50,000	0	1,010,000	Adjustment to contract overhead allocated to Denmark East project not proceeding (Non-Cash item contra)
80	Transport	1220174	MRWA Road Construction - Infrastructure (Overheads)	Capital Expense	0	(50,000)	(50,000)			(50,000)		1,010,000	Adjustment to contract overhead allocated to MRWA project roads (Non-Cash item contra)
81	Transport	1231054	Purchase of Plant	Capital Expense	(602,250)	(527,250)	75,000	75,000				1,085,000	Removal of Kubota Tractor from Plant Replacement Program (\$85,000) - Purchase Traffic Classifiers - additional \$10,000
82	Multi	1231055	Sale of Plant - Road Plant	Capital Revenue	171,500	156,500	(15,000)		(15,000)			1,070,000	Adjustment to Plant Replacement Program - Sale of Tractor will not occur prior to June 2023
83	Transport	1230493	Profit on Sale of Asset - Road Plant	Operating Income	36,000	28,000	(8,000)			(8,000)		1,070,000	Adjustment to Plant Replacement Program - Profit on Sale of Tractor removed from budget
84	Economic Services	1361154	Infrastructure Upgrade - Parry Beach	Capital Expense	(14,000)	(22,000)	(8,000)		(8,000)		8,000	1,070,000	Increase expense to complete drainage infrastructure works at Parry Beach
85	Recreation & Culture	CAPINC	Proceeds from New Borrowings - Solar Panel Project	Capital Revenue	\$500,000.00	0	(500,000)		(500,000)			570,000	Proposed borrowings for Solar Energy project deferred until 2023-2024 year
86	Recreation & Culture	CAPINC	Proceeds from New Borrowings - Surf Club Redevelopment	Capital Revenue	\$570,000.00	0	(570,000)		(570,000)			0	Proposed borrowings for Surf Club Redevelopment project deferred until 2023-2024 year

Current Adopted Budget Closing Position as at 30 June 2023

\$0 \$ 6,752,421 -\$ 6,180,421 -\$ 1,097,395 -\$ 572,000 \$ -

Proposed Amended Budget Closing Position

\$0