



2018/2019 MID-YEAR BUDGET REVIEW

BUDGET REVIEW (Actual Figures as at 28 February 2019)

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Manager Corporate &
Community Services

SHIRE OF KOJONUP
BUDGET REVIEW (Actual Figures as at 28 February 2019)

Major changes proposed to the 2018/2019 Budget are as follows:

	page #	Net Cost	Running Total
<u>Rate Setting Statement</u>			
1. Opening balance budget vs actual. The budgeted opening balance estimate of \$512,405 was more than the actual of \$476,036.	9	\$ (36,369)	\$ (36,369)
<u>Reserve Accounts</u>			
2. An error occurred in the adopted budget in the amount transferred from reserve account to fund the Natural Resource Management program. This transfer was under estimated by \$16,000	17	\$ 16,000	\$ (20,369)
<u>General Purpose Funding</u>			
3. The Financial Assistance Grants actual figures were not available until September 2018 (after the budget was adopted) and were higher than the \$677,000 estimated in the budget.	23	\$ 50,337	\$ 29,968
<u>Governance</u> Nil.			
<u>Law, Order, Public Safety</u> Nil.			
<u>Health</u>			
4. An additional budget item of \$20,000 for the Spring upgrade concept designs (arising from the Spring Management Committee meeting) for Council and public display. This may also incorporate new road/parking layout plan that utilises part of the hospital car park given proposed Medical Centre.	27	\$ (20,000)	\$ 9,968
5. Additional revenue has been raised for Health Consultancy (work completed for other Shires's) compared to that budgeted.	27	\$ 3,000	\$ 12,968
<u>Education and Welfare</u> Nil.			
<u>Housing</u>			
6. Addition of \$478,991 for a successful grant application of major works at Springhaven Lodge (Kitchen/Laundry/Staff Accommodation/Automatic Entry Door/etc). This grant does not require matching funds from the Shire. In addition, \$20,000 has been re-allocated from C353 (Springhaven Laundry) as these planned works are covered by the grant to this project to cover items upstairs not funded by the grant.	13 & 28	\$ -	\$ 12,968
7. Additional funds of \$10,000 are sought to upgrade a vacant Jean Sullivan unit. The unit was unexpectedly vacant following a long term tenant as is now an ideal time to upgrade floor coverings and paint (100% reserve funded)	13 & 17	\$ -	\$ 12,968
8. Additional funds of \$10,000 are sought to replace a portion of the fence between the Day Care Centre and the neighbours. This has resulted in an extension of works being carried out on the adjoining block as part of the Great Southern Housing Initiative.	13	\$ (10,000)	\$ 2,968
<u>Community Amenities</u>			
9. Additional funds are required for the new liquid waste ponds constructions.	13	\$ (10,000)	\$ (7,032)
<u>Recreation and Culture</u>			
10. A new code has been established to separately account for Oval Lighting. As such "Sporting Complex - Utilities" has reduced by \$5,000 and "Sporting Complex - Oval Lighting" has increased by \$5,000. Note - This amount is an estimate only.	32	\$ -	\$ (7,032)
11. Additional budget item of \$12,000 for the purchase of swimming pool steps. This was made possible due to a wonderful donation by Geoff and Caroline Fisher of 50% and will allow patrons improved access to the swimming pool.	12 & 33	\$ (6,000)	\$ (13,032)

SHIRE OF KOJONUP
BUDGET REVIEW (Actual Figures as at 28 February 2019)

Major Changes (Cont...)

12.	To formalise the winter maintenance program at the swimming pool, an allocation has been made to contract the winter water turnover and general maintenance operations (provision of 3 days per month)	33	\$ (5,400)	\$ (18,432)
13.	Account C199 (Memorial Hall/Theatrical/Harrison Place) which had a budget of \$10,000 to further design improvements to the Memorial Hall & Harrison Place is proposed to now utilise this budget allocation on urgent repairs to the façade of the Memorial Hall.	13	\$ -	\$ (18,432)

Transport

14.	The allocation of funds within the road construction budget has altered while the net cost to the Shire has remained unchanged.	14	\$ -	\$ (18,432)
15.	An additional \$6,569 has been allocated to the "Rural Limb & Tree Removal Budget" (RM08)	31	\$ (6,569)	\$ (25,001)

Economic Services

16.	Additional funds are required over the original estimate to complete The Kodja Place car park upgrades.	14	\$ (5,000)	\$ (30,001)
17.	The planned project to install solar panels on The Kodja Place has been deferred as the structure is not capable of the addition in its current form. As such, the majority (\$30,000) is being removed from the budget (Fully funded from Reserves).	14 & 17	\$ -	\$ (30,001)
18.	Additional funds are required for the electrical and installation of the new front counter at The Kodja Place.	14	\$ (3,000)	\$ (33,001)
19.	The final payment for the Department of Water Re-use grant of \$16,000 has been received (Budget \$0)	32	\$ 16,000	\$ (17,001)
20.	\$20,000 was budgeted to undertake a Tourism Economic Report. This amount has been reduced to \$3,000.	32	\$ 17,000	\$ (1)

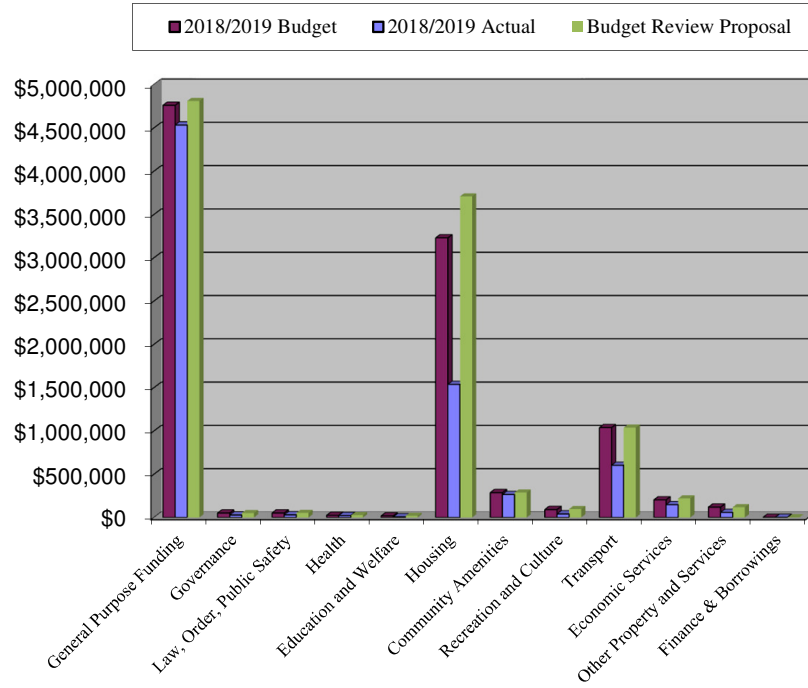
Other Property and Services

Nil.

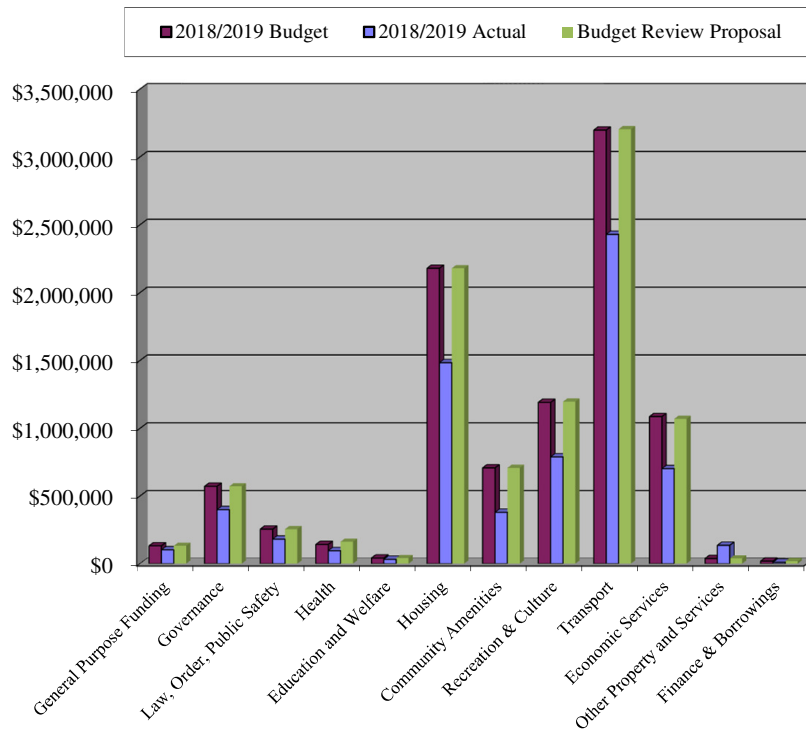
Finance & Borrowings

Nil.

Operating Revenue



Operating Expenditure



SHIRE OF KOJONUP
Statement of Comprehensive Income - by Program
BUDGET REVIEW (Actual Figures as at 28 February 2019)

	More Info Page #	2018/2019 Budget \$	2018/2019 YTD Budget \$	2018/2019 Actual \$	Variance	Proposed Amendment	Budget Review Proposal \$
(a) SOCI - BY PROGRAM							
Operating Revenue							
General Purpose Funding	3	(\$4,760,199)	(\$4,478,282)	(\$4,532,377)	1%	\$50,337	(\$4,810,536)
Governance	3	(\$50,910)	(\$33,928)	(\$28,101)	-17%	\$0	(\$50,910)
Law, Order, Public Safety	3	(\$51,736)	(\$34,472)	(\$30,309)	-12%	\$0	(\$51,736)
Health	3	(\$24,700)	(\$16,464)	(\$22,627)	37%	\$3,000	(\$27,700)
Education and Welfare	3	(\$18,000)	(\$11,992)	(\$7,500)	-37%	\$0	(\$18,000)
Housing	3	(\$3,229,334)	(\$1,455,128)	(\$1,536,607)	6%	\$478,991	(\$3,708,324)
Community Amenities	3	(\$287,276)	(\$191,480)	(\$264,945)	38%	\$0	(\$287,276)
Recreation and Culture	3	(\$91,450)	(\$44,943)	(\$40,560)	-10%	\$6,000	(\$97,450)
Transport	3	(\$1,037,502)	(\$510,026)	(\$602,448)	18%	\$0	(\$1,037,502)
Economic Services	3	(\$203,250)	(\$141,246)	(\$147,648)	5%	\$16,000	(\$219,250)
Other Property and Services	3	(\$118,901)	(\$54,308)	(\$58,782)	8%	\$0	(\$118,901)
Finance & Borrowings	3	(\$379)	(\$248)	(\$429)	73%	\$0	(\$379)
	3	(\$9,873,636)	(\$6,972,517)	(\$7,272,333)	4%	\$554,328	(\$10,427,964)
Operating Expenditure							
General Purpose Funding	4	\$131,951	\$106,936	\$102,286	-4%	\$0	\$131,951
Governance	4	\$572,410	\$381,400	\$399,625	5%	\$0	\$572,410
Law, Order, Public Safety	4	\$255,152	\$177,234	\$181,005	2%	\$0	\$255,152
Health	4	\$142,051	\$94,640	\$95,828	1%	(\$20,000)	\$162,051
Education and Welfare	4	\$41,370	\$27,520	\$31,859	16%	\$0	\$41,370
Housing	4	\$2,180,133	\$1,453,248	\$1,484,661	2%	\$0	\$2,180,133
Community Amenities	4	\$708,736	\$472,120	\$379,551	-20%	\$0	\$708,736
Recreation & Culture	4	\$1,191,794	\$793,944	\$789,846	-1%	(\$5,400)	\$1,197,194
Transport	4	\$3,198,521	\$2,132,131	\$2,430,146	14%	(\$6,569)	\$3,205,090
Economic Services	4	\$1,087,023	\$724,448	\$702,627	-3%	\$17,000	\$1,070,023
Other Property and Services	4	\$37,900	\$25,104	\$135,702	441%	\$0	\$37,900
Finance & Borrowings	4	\$18,605	\$12,392	\$9,954	-20%	\$0	\$18,605
	4	\$9,565,644	\$6,401,117	\$6,743,088	5%	(\$14,969)	\$9,580,613
	3-4	\$307,991	\$571,400	\$529,245		(\$539,359)	\$847,350

SHIRE OF KOJONUP
Statement of Comprehensive Income - by Sub-Program
BUDGET REVIEW (Actual Figures as at 28 February 2019)

SOCI - BY SUB-PROGRAM	More Info Page #	2018/2019 Budget \$	2018/2019 YTD Budget \$	2018/2019 Actual \$	Variance	Proposed Amendment \$	Budget Review Proposal \$
Operating Revenue							
3. General Purpose Grants	22	(\$677,000)	(\$451,328)	(\$545,503)	21%	\$50,337	(\$727,337)
3. Other General Purpose Income	22	(\$108,011)	(\$72,000)	(\$27,284)	-62%	\$0	(\$108,011)
3. Rate Revenue	22	(\$3,975,188)	(\$3,954,954)	(\$3,959,590)	0%	\$0	(\$3,975,188)
4. Administration General	23	(\$47,910)	(\$31,928)	(\$28,101)	-12%	\$0	(\$47,910)
4. Governance	24	(\$3,000)	(\$2,000)	\$0	-100%	\$0	(\$3,000)
5. Animal Control	24	(\$8,100)	(\$5,392)	(\$3,224)	-40%	\$0	(\$8,100)
5. Fire Prevention	24	(\$43,636)	(\$29,080)	(\$27,085)	-7%	\$0	(\$43,636)
5. Other Law Order & Public Safety	25	\$0	\$0	\$0		\$0	\$0
7. Health Insp And Administration	25	(\$11,200)	(\$7,464)	(\$13,483)	81%	\$3,000	(\$14,200)
7. Maternal And Infant Health	25						
7. Other Health	25	(\$13,500)	(\$9,000)	(\$9,144)	2%	\$0	(\$13,500)
7. Preventive Services - Pest Control	25						
8. Other Education	26	\$0	\$0	\$0		\$0	\$0
8. Pre-School	26	(\$18,000)	(\$11,992)	(\$7,500)	-37%	\$0	(\$18,000)
9. Springhaven Lodge	27	(\$1,989,250)	(\$1,326,144)	(\$1,398,273)	5%	\$478,991	(\$2,468,241)
9. Housing Other	27	(\$464,500)	(\$105,656)	(\$115,445)	9%	\$0	(\$464,500)
9. Council Staff	28	(\$775,584)	(\$23,328)	(\$22,888)	-2%	\$0	(\$775,584)
10. Other Comm Amenities - Cemeteries	28	(\$28,000)	(\$18,664)	(\$15,064)	-19%	\$0	(\$28,000)
10. Other Comm Amenities - Public Conveni	28	(\$1,050)	(\$696)	(\$320)	-54%	\$0	(\$1,050)
10. Other Comm Amenities - Community Dev	29	(\$4,000)	(\$2,664)	(\$121)	-95%	\$0	(\$4,000)
10. Other Sanitation	29	(\$200)	(\$128)	\$0		\$0	(\$200)
10. Sewerage	29	(\$2,000)	(\$1,328)	\$0		\$0	(\$2,000)
10. Protection Of Environment	29	(\$3,936)	(\$2,624)	(\$7,159)	173%	\$0	(\$3,936)
10. Sanitation-Household Refuse	29	(\$243,090)	(\$162,048)	(\$239,455)	48%	\$0	(\$243,090)
10. Town Planning & Reg Development	30	(\$5,000)	(\$3,328)	(\$2,826)	-15%	\$0	(\$5,000)
11. Heritage Other Culture	30	\$0	\$0	\$0		\$0	\$0
11. Libraries	30	(\$150)	(\$96)	(\$70)	-27%	\$0	(\$150)
11. Other Recreation And Sport	31	(\$51,300)	(\$12,859)	(\$8,045)	-37%	\$0	(\$51,300)
11. Public Halls.Civic Centres	31	(\$8,000)	(\$5,328)	(\$5,785)	9%	\$0	(\$8,000)
11. Swimming Areas & Beaches	32	(\$32,000)	(\$26,660)	(\$26,661)		\$6,000	(\$38,000)
11. Television & Radio Rebroadcast	32						
12. Airport Control	33	\$0	\$0	\$0		\$0	\$0
12. Const. Sts,Rds,Bridges,Depots	33	(\$1,027,502)	(\$503,362)	(\$602,448)	20%	\$0	(\$1,027,502)
12. Mtce Sts,Rds,Bridges,Depots	33	(\$10,000)	(\$6,664)	\$0	-100%	\$0	(\$10,000)
13. Building Control	34	(\$25,050)	(\$16,688)	(\$13,263)	-21%	\$0	(\$25,050)
13. Other Economic Services	34	(\$54,000)	(\$40,990)	(\$48,328)	18%	\$0	(\$54,000)
13. Rural Services	34	(\$12,000)	(\$8,000)	(\$28,875)	261%	\$16,000	(\$28,000)
13. Tourism & Area Promotion - The Kodja Pl	35	(\$112,200)	(\$75,568)	(\$57,181)	-24%	\$0	(\$112,200)
13. Tourism & Area Promotion - The Black Co	36	\$0	\$0	\$0		\$0	\$0
13. Tourism & Area Promotion - Other	36						
14. Materials In Store	36						
14. Plant Operation Costs	36	(\$58,900)	(\$23,328)	(\$26,858)		\$0	(\$58,900)
14. Private Works	36	(\$8,000)	(\$5,328)	(\$1,342)	-75%	\$0	(\$8,000)
14. Public Works Overheads	37	(\$1,000)	(\$664)	\$0		\$0	(\$1,000)
14. Salaries And Wages	37	(\$10,000)	(\$3,332)	\$0		\$0	(\$10,000)
14. Unclassified	38	(\$41,001)	(\$21,656)	(\$30,583)	41%	\$0	(\$41,001)
15. Finance & Borrowing	38	(\$379)	(\$248)	(\$429)	73%	\$0	(\$379)
		(\$9,873,636)	(\$6,972,517)	(\$7,272,333)		\$554,328	(\$10,427,964)

SHIRE OF KOJONUP
Statement of Comprehensive Income - by Sub-Program (Cont...)
BUDGET REVIEW (Actual Figures as at 28 February 2019)

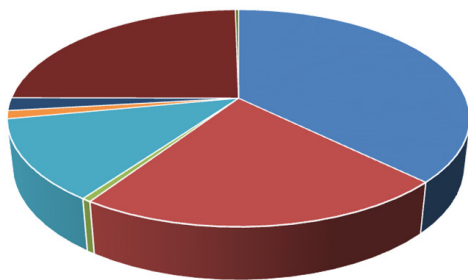
	More Info Page #	2018/2019 Budget	2018/2019 YTD Budget	2018/2019 Actual	Variance	Proposed Amendment	Budget Review Proposal
Operating Expenditure							
3. General Purpose Grants	22	\$0	\$0	\$0		\$0	\$0
3. Other General Purpose Income	22						
3. Rate Revenue	22	\$131,951	\$106,936	\$102,286	-4%	\$0	\$131,951
4. Administration General	23	\$0	(\$144)	\$75,511		\$0	\$0
4. Governance	23	\$572,410	\$381,544	\$324,113	-15%	\$0	\$572,410
5. Animal Control	24	\$68,486	\$45,608	\$41,704	-9%	\$0	\$68,486
5. Fire Prevention	24	\$183,167	\$129,298	\$139,301	8%	\$0	\$183,167
5. Other Law Order & Public Safety	25	\$3,500	\$2,328	\$0	-100%	\$0	\$3,500
7. Health Insp And Administration	25	\$135,551	\$90,320	\$92,540	2%	\$0	\$135,551
7. Maternal And Infant Health	25	\$0	\$0	\$0		\$0	\$0
7. Other Health	25	\$6,400	\$4,256	\$3,288	-23%	(\$20,000)	\$26,400
7. Preventive Services - Pest Control	25	\$100	\$64	\$0	-100%	\$0	\$100
8. Other Education	26	\$4,260	\$2,832	\$3,025	7%	\$0	\$4,260
8. Other Welfare	26	\$1,140	\$752	\$89	-88%	\$0	\$1,140
8. Pre-School	26	\$35,970	\$23,936	\$28,745	20%	\$0	\$35,970
9. Springhaven Lodge	27	\$2,085,833	\$1,390,448	\$1,419,704	2%	\$0	\$2,085,833
9. Housing Other	27	\$54,200	\$36,096	\$35,738	-1%	\$0	\$54,200
9. Council Staff	28	\$40,100	\$26,704	\$29,219	9%	\$0	\$40,100
10. Other Comm Amenities - Cemeteries	28	\$57,100	\$38,008	\$45,343	19%	\$0	\$57,100
10. Other Comm Amenities - Public Conveni	28	\$83,650	\$55,664	\$36,419	-35%	\$0	\$83,650
10. Other Comm Amenities - Community Dev	28	\$91,650	\$61,040	\$18,078	-70%	\$0	\$91,650
10. Other Sanitation	29	\$32,570	\$21,696	\$20,496	-6%	\$0	\$32,570
10. Sewerage	29	\$500	\$328	\$0	-100%	\$0	\$500
10. Protection Of Environment	29	\$151,702	\$101,080	\$88,693	-12%	\$0	\$151,702
10. Sanitation-Household Refuse	29	\$198,929	\$132,576	\$124,536	-6%	\$0	\$198,929
10. Town Planning & Reg Development	30	\$92,636	\$61,728	\$45,986	-26%	\$0	\$92,636
11. Heritage Other Culture	30	\$37,620	\$24,976	\$33,291	33%	\$0	\$37,620
11. Libraries	30	\$102,901	\$68,560	\$68,213	-1%	\$0	\$102,901
11. Other Recreation And Sport	31	\$685,208	\$456,536	\$448,619	-2%	\$0	\$685,208
11. Public Halls.Civic Centres	31	\$91,710	\$61,056	\$74,995	23%	\$0	\$91,710
11. Swimming Areas & Beaches	32	\$272,706	\$181,736	\$164,599	-9%	(\$5,400)	\$278,106
11. Television & Radio Rebroadcast	32	\$1,650	\$1,080	\$129	-88%	\$0	\$1,650
12. Airport Control	33	\$11,660	\$7,744	\$5,236	-32%	\$0	\$11,660
12. Const. Sts,Rds,Bridges,Depots	33	\$1,750,000	\$1,166,664	\$1,205,187	3%	\$0	\$1,750,000
12. Mtce Sts,Rds,Bridges,Depots	33	\$1,436,861	\$957,723	\$1,219,722	27%	(\$6,569)	\$1,443,430
13. Building Control	34	\$139,286	\$92,824	\$97,185	5%	\$0	\$139,286
13. Other Economic Services	34	\$34,280	\$22,808	\$27,611	21%	\$0	\$34,280
13. Rural Services	34	\$25,500	\$16,992	\$17,111	1%	\$0	\$25,500
13. Tourism & Area Promotion - The Kodja Pl	35	\$731,749	\$487,720	\$491,745	1%	\$0	\$731,749
13. Tourism & Area Promotion - The Black Co	36	\$0	\$0	\$0		\$0	\$0
13. Tourism & Area Promotion - Other	36	\$156,208	\$104,104	\$68,975	-34%	\$17,000	\$139,208
14. Materials In Store	36	\$100	\$64	\$0		\$0	\$100
14. Plant Operation Costs	36	\$0	(\$16)	\$34,739		\$0	\$0
14. Private Works	36	\$7,200	\$4,792	\$3,169	-34%	\$0	\$7,200
14. Public Works Overheads	37	\$0	(\$128)	\$76,611		\$0	\$0
14. Salaries And Wages	37	\$10,000	\$6,664	\$6,958		\$0	\$10,000
14. Unclassified	38	\$20,600	\$13,728	\$14,223	4%	\$0	\$20,600
15. Finance & Borrowing	38	\$18,605	\$12,392	\$9,954	-20%	\$0	\$18,605
		\$9,565,644	\$6,401,117	\$6,743,088		(\$14,969)	\$9,580,613
		(\$307,991)	(\$571,400)	(\$529,245)		\$539,359	(\$847,350)

SHIRE OF KOJONUP
Statement of Comprehensive Income - by Nature & Type
BUDGET REVIEW (Actual Figures as at 28 February 2019)

SOCI - BY NATURE & TYPE

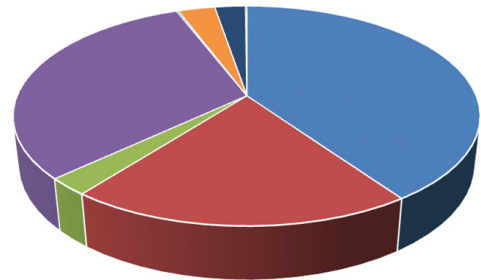
	More Info Page #	2018/2019 Budget \$	2018/2019 YTD Budget \$	2018/2019 Actual \$	Variance	Proposed Amendment \$	Budget Review Proposal \$
Revenues from Ordinary Activities							
Rates	19	\$ (3,864,088)	(\$3,864,088)	(\$3,860,823)	0%	\$ -	(\$3,864,088)
Grants and Subsidies		\$ (2,226,472)	\$ (1,517,873)	(\$1,461,465)	-4%	\$ 50,337	(\$2,276,809)
Contributions Reimbursements & Donations		\$ (51,500)	\$ (38,333)	(\$17,450)	-54%	\$ 6,000	(\$57,500)
Service Charges		\$ -	\$ -	\$0		\$ -	\$0
Fees and Charges		\$ (1,252,390)	\$ (834,927)	(\$894,480)	7%	\$ -	(\$1,252,390)
Interest Earnings		\$ (124,011)	\$ (82,674)	(\$35,013)	-58%	\$ -	(\$124,011)
Other Revenue		\$ (195,390)	\$ (132,260)	(\$221,001)	67%	\$ 3,000	(\$198,390)
		(\$7,713,851)	(\$6,470,155)	(\$6,490,233)		\$ 59,337	(\$7,773,188)
Expenses from Ordinary Activities							
Employee Costs		\$ 4,033,006	\$ 2,693,050	\$2,964,604	10%	\$ (6,569)	\$4,039,575
Materials and Contracts		\$ 2,025,749	\$ 1,345,433	\$1,183,180	-12%	\$ 7,600	\$2,018,149
Utilities		\$ 253,860	\$ 169,240	\$212,278	25%	\$ -	\$253,860
Depreciation		\$ 3,118,040	\$ 2,078,693	\$2,030,343	-2%	\$ -	\$3,118,040
Interest Expenses		\$ 17,605	\$ 11,736	\$8,621	-27%	\$ -	\$17,605
Insurance		\$ 302,810	\$ 201,873	\$300,382	49%	\$ -	\$302,810
Other Expenditure		\$ (253,725)	\$ (169,150)	\$43,651	-126%	\$ -	(\$253,725)
		\$9,497,344	\$6,330,876	\$6,743,058		\$ 1,031	\$9,496,313
Sub-Total		\$1,783,494	(\$139,279)	\$252,825		\$ 60,368	\$1,723,126
Grants and Subsidies - non-operating		\$ (2,074,085)	\$ (1,702,051)	(\$782,070)	-54%	\$ 478,991	(\$2,553,076)
Profit on Asset Disposals		\$ (28,700)	\$ (19,133)	\$0	-100%	\$ -	(\$28,700)
Loss on Asset Disposals		\$ 11,300	\$ 7,533	\$0	-100%	\$ -	\$11,300
NET RESULT		(\$307,991)	(\$1,852,930)	(\$529,245)		\$ 539,359	(\$847,350)

Revenues from Ordinary Activities



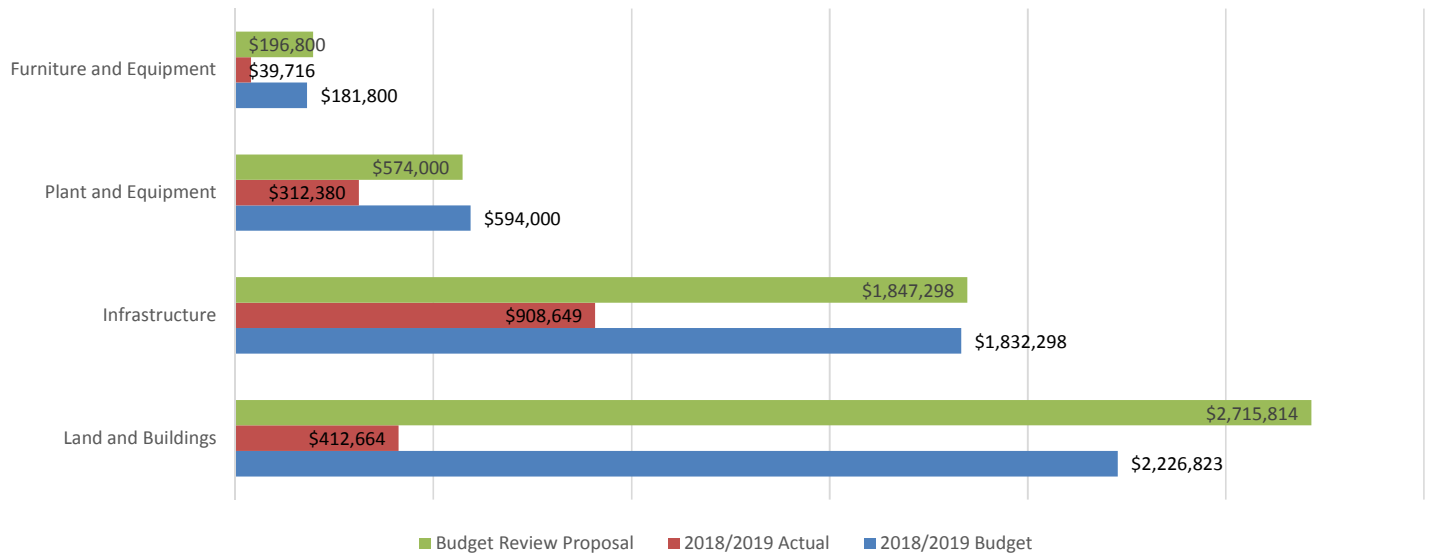
- Rates
- Grants and Subsidies
- Contributions Reimbursements & Donations
- Service Charges
- Fees and Charges
- Interest Earnings
- Other Revenue
- Grants and Subsidies - non-operating

Expenses from Ordinary Activities



- Employee Costs
- Utilities
- Interest Expenses
- Other Expenditure
- Materials and Contracts
- Depreciation
- Insurance
- Loss on Asset Disposals

Capital Expenditure - Budget vs Actual



"Traffic Lights" Colour Coding:

Revenue:

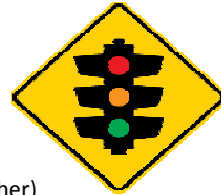
Green = Actual Revenue is greater than Year-to-Date budgeted revenue

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

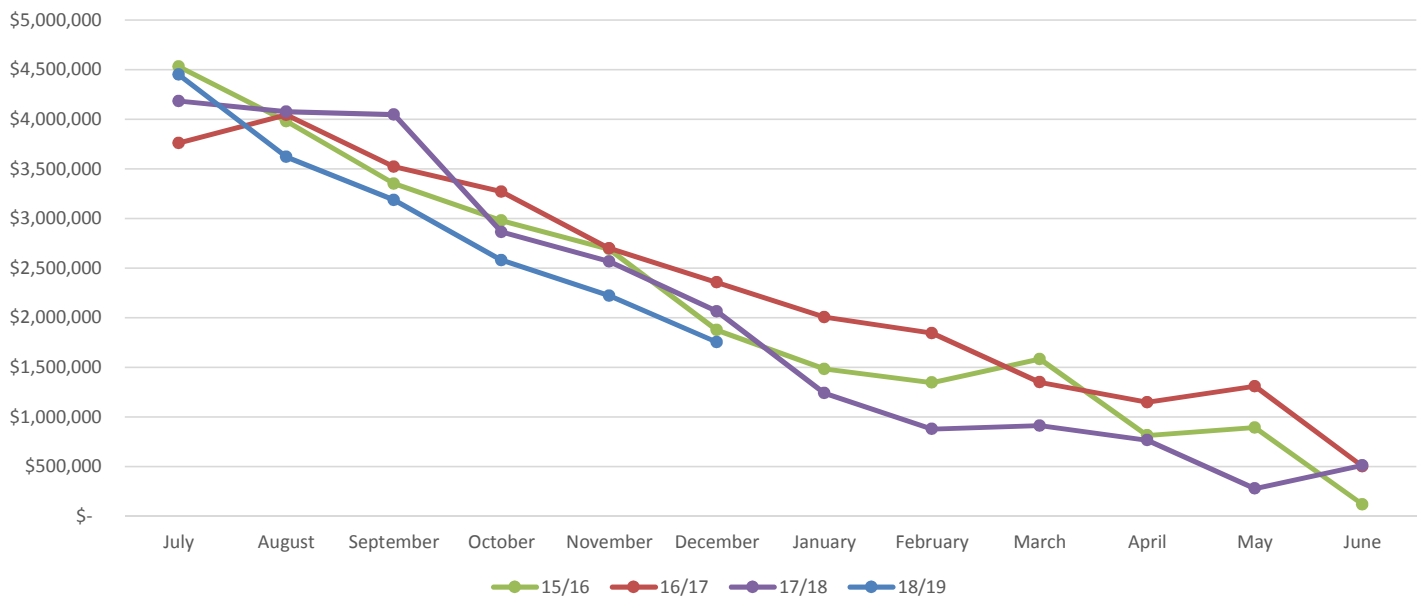
Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



Closing Position - Surplus or (Deficit)



SHIRE OF KOJONUP
Rate Setting Statement
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(b).	More Info Page #	2018/2019 Budget	2018/2019 YTD Budget	2018/2019 Actual	Variance	Proposed Amendment	Budget Review Proposal
Net Result from Operations:		\$307,991	\$571,400	\$529,245		(\$539,359)	\$847,350
<i>Includes the following raised by Rates</i>	19	\$3,914,538	\$3,914,538	\$3,915,345		\$0	\$3,914,538
<i>Less Non-Operating Grants</i>		(\$2,074,085)	(\$1,382,723)	(\$782,070)		\$478,991	(\$2,553,076)
Non Cash Items Written Back							
Profit/(Loss) on Asset Disposals		(\$17,400)	\$4,336	\$0	-100%	\$0	(\$17,400)
(Increase)/decrease in Deferred Rates		\$0	\$0	\$0		\$0	\$0
Change in Provision for Doubtful Debts		\$2,000	\$0	\$0		\$0	\$2,000
Accrued Leave & Loan Interest Provisions		\$0	\$0	\$0		\$0	\$0
Depreciation on Assets		\$3,118,040	\$2,078,640	\$2,030,343	-2%	\$0	\$3,118,040
CASH PROVIDED BY OPERATIONS		\$1,336,546	\$1,271,653	\$1,777,518		(\$60,368)	\$1,396,914
CAPITAL INVESTMENT							
Capital Revenue							
Non-Operating Grants		\$2,074,085	\$1,382,723	\$782,070		\$478,991	\$2,553,076
Proceeds from Disposal of Assets	14	\$169,300	\$112,867	\$77,818	-31%	\$0	\$169,300
		\$2,243,385	\$1,495,590	\$859,888		\$478,991	\$2,722,376
Capital Expenditure							
Land Held for Resale	12-13	\$0	\$0	\$0		\$0	\$0
Land and Buildings	12-13	\$2,226,823	\$1,484,549	\$412,664	-72%	\$488,991	\$2,715,814
Infrastructure	12-13	\$1,832,298	\$1,221,532	\$908,649	-26%	\$15,000	\$1,847,298
Plant and Equipment	12-13	\$594,000	\$396,000	\$312,380	-21%	(\$20,000)	\$574,000
Furniture and Equipment	12-13	\$181,800	\$121,200	\$39,716	-67%	\$15,000	\$196,800
		\$4,834,922	\$3,223,281	\$1,673,410	-48%	\$498,991	\$5,333,912
CASH REQUIRED FOR CAPITAL INVESTMENT		(\$2,591,537)	(\$1,727,691)	(\$813,522)		(\$20,000)	(\$2,611,536)
FINANCING ACTIVITIES							
Loans							
Repayment of Debentures	15	\$30,431	\$20,287	\$15,141	-25%	\$0	\$30,431
Proceeds from New Debentures	15	(\$530,000)	(\$353,333)	\$0	-100%	\$0	(\$530,000)
Self-Supporting Loan Principal Income	15	(\$7,841)	(\$5,227)	(\$3,698)	-29%	\$0	(\$7,841)
Fund Transfers							
Transfers to Reserves	16	\$546,990	\$364,660	\$351,604	-4%	\$0	\$546,990
Transfers from Reserves	16	(\$771,813)	(\$514,542)	(\$258,885)	-50%	\$4,000	(\$767,813)
Transfer from Springhaven Reserve	16	\$0	\$0	\$40,000		\$0	\$0
Transfer to Springhaven Reserve	16	\$0	\$0	\$0		\$0	\$0
Transfer from Restricted Monies	8	(\$10,353)	(\$6,902)	(\$10,353)	50%	\$0	(\$10,353)
Transfer to Restricted Monies	8	\$0	\$0	\$0		\$0	\$0
CASH PROVIDED BY FINANCING ACTIVITIES		\$742,586	\$495,057	(\$133,809)		(\$4,000)	\$738,586
SUMMARY:							
SURPLUS/(DEFICIT) 1st JULY		\$512,405		\$476,036		(\$36,369)	\$476,036
Cash Provided by Operations	7	\$1,336,546		\$1,777,518		\$60,368	\$1,396,914
Cash Required for Capital Investment	7	(\$2,591,537)		(\$813,522)		(\$19,999)	(\$2,611,536)
Cash Provided through Financing Activities	7	\$742,586		(\$133,809)		(\$4,000)	\$738,586
Adjustments/Provisions		\$0		\$0		(\$0)	\$0
CLOSING SURPLUS OR (DEFICIT)		\$1		\$1,306,223		(\$0)	\$0

SHIRE OF KOJONUP
Representation of Surplus or Deficit
BUDGET REVIEW (Actual Figures as at 28 February 2019)

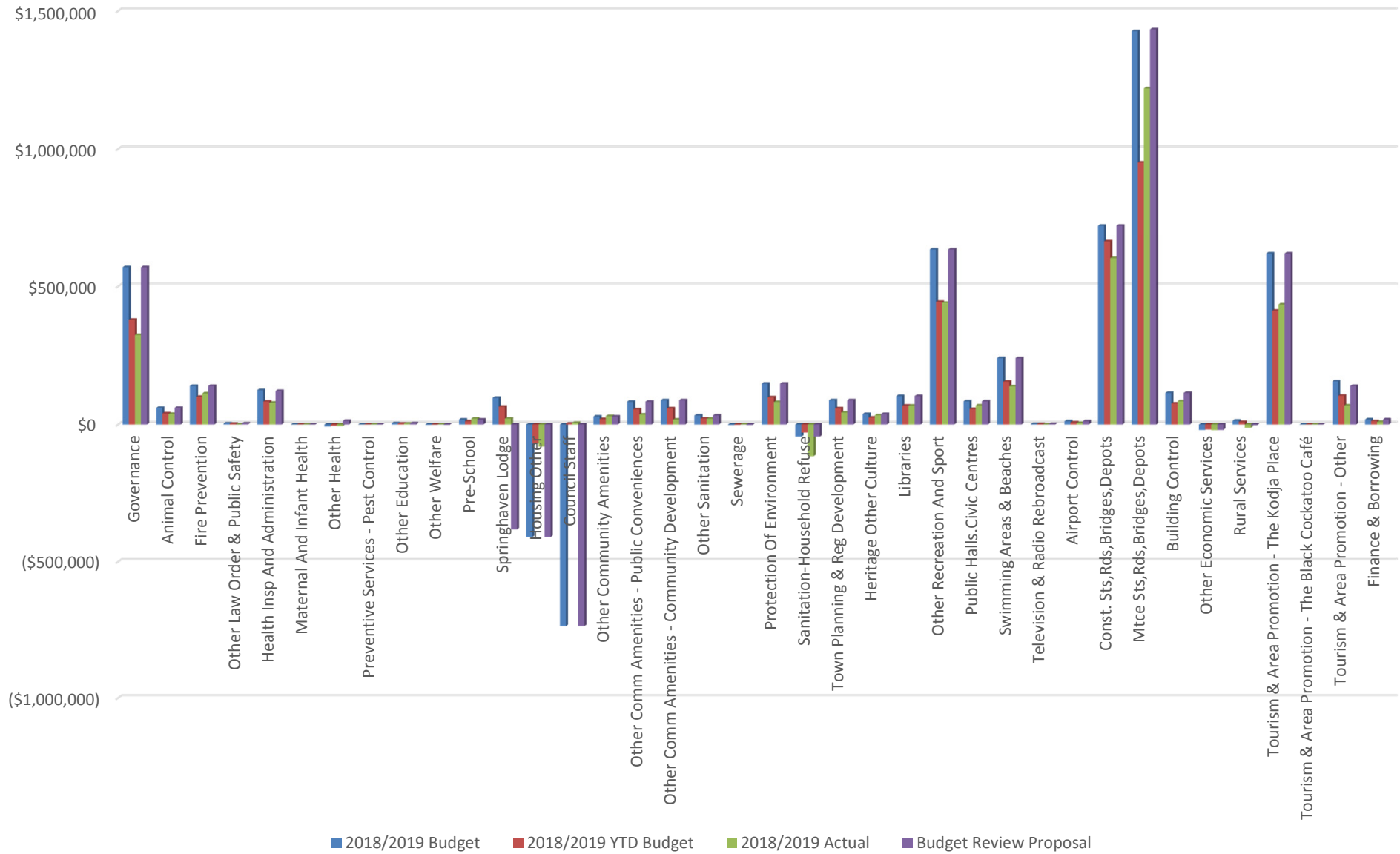
	More Info Page #	2018/2019 Budget	2018/2019 Actual \$	Proposed Amendment	Budget Review Proposal
(c) SURPLUS / (DEFICIT) REPRESENTED BY:					
<u>Comprises:</u>					
Cash - Unrestricted		\$ 61,854	\$ 1,464,726	\$0	\$ 61,854
Cash - Restricted Cash (refer below)		\$ 2,622	\$ 5,011	\$0	\$ 2,622
Cash - Restricted Reserves	16	\$ 3,279,709	\$ 3,593,251	\$0	\$ 3,279,709
Cash - On Hand (Floats)		\$ 1,640	\$ 840	\$0	\$ 1,640
Stock on Hand		\$ 2,527	\$ 24,289	\$0	\$ 2,527
Sundry Debtors		\$ 119,517	\$ 158,214	\$0	\$ 119,517
Rates Debtors - Current	19	\$ 214,162	\$ 399,941	\$0	\$ 214,162
Other Debtors		\$ 24,618	\$ 3,310	\$0	\$ 24,618
<u>Less:</u>					
Sundry Creditors			\$ (191,260)	\$0	
Tax Owed or (Payable)			\$ 936	\$0	
Builders Retention			\$ (32,364)	\$0	
RAAP Grant (Creditor)			\$ (500,000)	\$0	
Payables and Provisions		\$ (424,318)	\$ (22,408)	\$0	\$ (424,318)
<u>Add Back:</u>					
Cash Reserves	16	\$ (3,279,709)	\$ (3,593,251)	\$0	\$ (3,279,709)
Restricted Cash (refer below)		\$ (2,622)	\$ (5,011)	\$0	\$ (2,622)
Adjustments				\$0	
CLOSING SURPLUS OR (DEFICIT)		\$ -	\$ 1,306,225	\$ -	\$ -

Summary of Restricted Cash:

Potts Kokoda Track Memorial
Kojonup Theatrical Society
KP Tourism WA Grant

Opening Balance - 1 July	PLUS Additional	LESS Funds Utilised	Closing Balance
\$ 2,011			\$ 2,011
\$ 3,000			\$ 3,000
\$ 10,353		\$ (10,353)	\$ -
\$ 15,364	\$ -	\$ (10,353)	\$ 5,011

Net Cash Used (Provided) by Sub-Program



SHIRE OF KOJONUP
MONTHLY FINANCIAL STATEMENTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(e) CAPITAL EXPENDITURE

COA	Description	Resp. Officer	Current Budget	YTD Actual	% of Annual Budget	Proposed Amendment	Budget Review Proposal
					67%		
Governance							
C137	ICT Plan Implementation	MCS	\$60,000	\$20,813	35%		\$60,000
C370	Town Wi-Fi & Digital Signage	MCS	\$50,000	\$0	0%		\$50,000
C265	Council Chambers / Reception Lounge	CEO	\$25,000	\$2,654	11%		\$25,000
C191	Office Building Renewal/Improvement	MRS	\$13,500	\$7,510	56%		\$13,500
	Total Governance		\$148,500	\$30,977	21%	\$ -	\$148,500
Law, Order and Public Safety							
C138	Bush Fire Repeater Station	CEO	\$100,000	\$2,273	2%		\$100,000
	Total Law Order & Public Safety		\$100,000	\$2,273	2%	\$ -	\$100,000
Housing							
C150	GSHI - Key Worker	MRS	\$969,166	\$3,238	0%	\$ (10,000)	\$979,166
C149	GSHI - Aged	MRS	\$512,000	\$935	0%		\$512,000
C365	GSHI - GROH	MRS	\$0	\$3,026			\$0
C157	15 Loton Close	MRS	\$5,000	\$0	0%		\$5,000
C139	Bagg St - Convert Doctors Surgery	MRS	\$5,000	\$2,949	59%		\$5,000
C142	8 Soldier Road	MRS	\$5,000	\$0	0%		\$5,000
C141	39 Vanzuilecom Street	MRS	\$2,823	\$0	0%		\$2,823
C372	Springhaven - iCare Software	MCS	\$30,000	\$0	0%		\$30,000
C353	Springhaven - Laundry	MACS	\$20,000	\$0	0%	\$ 20,000	\$0
C147	Springhaven - Furniture	MACS	\$5,000	\$4,172	83%		\$5,000
C190	Springhaven - Air Conditioning	MACS	\$5,000	\$0	0%		\$5,000
C194	Springhaven Lodge - Building SIHI	MACS	\$49,628	\$5,640	11%		\$49,628
C195	Springhaven Lodge - Building	MACS	\$33,500	\$5,791	17%		\$33,500
C366	Springhaven Lodge - Building	MACS	\$0	\$0		\$ (498,991)	\$498,991
C313	Jean Sullivan Units - Capital Improvements	MRS	\$10,000	\$0	0%	\$ (10,000)	\$20,000
C145	Loton Close Units - Capital Improvements	MRS	\$6,500	\$0	0%		\$6,500
C298	Independent Living Units - SIHI	MRS	\$10,000	\$12,303	123%		\$10,000
	Total Housing		\$1,668,617	\$38,055	2%	\$ (498,991)	\$2,167,608
Community Amenities							
C198	Capital Improvement - Historic Buildings	MRS	\$29,000	\$0	0%		\$29,000
C303	Kojonup Cemetery Upgrade	MCS	\$7,250	\$591	8%		\$7,250
C374	Muradup Cemetery Upgrade	MCS	\$10,000	\$0	0%		\$10,000
C373	Liquid Waste Facility	MRS	\$20,000	\$28,982	145%	\$ (10,000)	\$30,000
C375	Cleaning - Major Equipment	MRS	\$6,800	\$6,823	100%		\$6,800
C355	Street Furniture	MCS	\$30,000	\$0	0%		\$30,000
C305	Purchase Land	CEO	\$6,000	-\$2,775	-46%		\$6,000
	Total Community Amenities		\$109,050	\$33,621	31%	\$ (10,000)	\$119,050
Recreation and Culture							
C199	Memorial Hall/Theatrical/Harrison Place	MRS	\$10,000	\$0	0%		\$10,000
7104	Swimming Pool - Painting	MRS	\$45,000	\$40,362	90%		\$45,000
6344	Swimming Pool - Furniture & Equipment	MCS	\$0	\$0	0%	\$ (12,000)	\$12,000
C203	Sporting Complex - Refurbish / Upgrade	MRS	\$36,000	\$28,683	80%		\$36,000
C110	Sporting Complex - Retaining Wall & Access Ramp	MRS	\$355,706	\$345,364	97%		\$355,706
C274	Sporting Complex - Resurface Netball Court Surroi	MRS	\$5,000	\$0	0%		\$5,000
C278	New Access & Car Parking to Sporting Complex	CEO	\$140,000	\$45,210	32%		\$140,000
C357	Apex Park Playground Upgrade	MWS	\$10,000	\$142	1%		\$10,000
	Total Recreation & Culture		\$601,706	\$459,761	76%	\$ (12,000)	\$613,706

(e) CAPITAL EXPENDITURE

COA	Description	Resp. Officer	Current Budget	YTD Actual	% of Annual Budget	Proposed Amendment	Budget Review Proposal
					67%		
Transport							
C174	Footpath Capital Improvement Program	MWS	\$41,000	\$228	1%		\$41,000
C216	Street Kerbing Renewal - Townsite	MWS	\$47,000	\$17,655	38%		\$47,000
C173	Gravel Resheeting Program	MWS	\$375,000	\$4,774	1%	\$ 56,352	\$318,648
C247	Widening - Kojonup Frankland Road	MWS	\$501,000	\$473,532	95%		\$501,000
C246	Widening - Kojonup Darkan Road	MWS	\$124,000	\$129,406	104%		\$124,000
C320	Bitumen Reseal - Kojonup Darkan Road	MWS	\$108,000	\$40,756	38%		\$108,000
C364	Line Marking - Broomehill Kojonup Road	MWS	\$0	\$22,268		\$ (44,052)	\$44,052
C319	Bitumen Reseal - Kojonup Frankland Road	MWS	\$84,000	\$48,134	57%		\$84,000
C063	Bitumen Reseal - Kojonup Townsite	MWS	\$18,000	\$0	0%		\$18,000
C241	Bitumen Reseal - Riverdale Rd	MWS	\$0	\$596			\$0
C252	Town Drainage Renewal	MWS	\$20,000	\$106	1%		\$20,000
C308	Wooden Culvert Replacement	MWS	\$20,000	\$32,288	161%	\$ (12,300)	\$32,300
C361	Signage Upgrades	MWS	\$10,000	\$0	0%		\$10,000
C262	Airstrip Improvements	MRS	\$5,000	\$0	0%		\$5,000
	Total Transport		\$1,353,000	\$769,743	57%	\$ -	\$1,353,000
Transport - Plant Purchases							
C162	Major Plant Repairs	MWS	\$10,000	\$0	0%		\$10,000
7604	Purchase of Plant & Equipment	MWS	\$564,000	\$312,380	55%		\$564,000
	Total Transport - Plant Purchases		\$574,000	\$312,380	54%	\$ -	\$574,000
Economic Services							
C371	The Kodja Place - Solar Panels	MRS	\$35,000	\$0	0%	\$ 30,000	\$5,000
C238	The Kodja Place - Rose Maze Structures	MRS	\$5,000	\$0	0%		\$5,000
C177	The Kodja Place - Capital Renewal/Improvement	MCD&T	\$5,000	\$5,255	105%	\$ (3,000)	\$8,000
C363	The Kodja Place - Car Park	MWS	\$20,000	\$7,191	36%	\$ (5,000)	\$25,000
C055	The Kodja Place - Signage & Linemarking	MWS	\$40,000	\$0	0%		\$40,000
C054	Promotional Signage at Airport	MCD&T	\$25,000	\$0	0%		\$25,000
C261	Water Recycling/Washdown/Standpipe Infrastruc	MRS	\$27,048	\$14,156	52%		\$27,048
C310	Subdivision Expenses	CEO	\$115,000	\$0	0%		\$115,000
	Total Economic Services		\$272,048	\$26,601	10%	\$ 22,000	\$250,048
Other Property & Services							
C258	Depot	MWS	\$8,000	\$0	0%		\$8,000
	Total Other Property & Services		\$8,000	\$0	0%	\$ -	\$8,000
	Total Capital Expenditure		\$4,834,921	\$1,673,410	35%	\$ (498,991)	\$5,333,912

SHIRE OF KOJONUP
MONTHLY FINANCIAL STATEMENTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(f) PLANT REPLACEMENT DETAILS (& Asset Disposals)

		PURCHASE PRICE		TRADE-IN AMOUNT		PLANT REPLACEMENT NET COST		
		Budget	Actual	Budget	Actual	Budget	Actual	Surplus/ (Deficit)
By Program								
Governance								
Holden Trailblazer - MCCA	P&E	\$ 50,000	\$ -	\$ 28,000	\$ -	\$ 22,000	\$ -	\$ 22,000
Toyota Kluger - MRS	P&E	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ (21,000)	\$ 21,000
		\$ 50,000	\$ -	\$ 28,000	\$ 21,000	\$ 22,000	\$ (21,000)	
Housing								
Toyota RAV4 - MACS	P&E	\$ 34,000	\$ -	\$ 22,000	\$ -	\$ 12,000	\$ -	\$ 12,000
		\$ 34,000	\$ -	\$ 22,000	\$ -	\$ 12,000	\$ -	
Economic Services								
Sale of Thornbury Close Lot	L&B	\$ -	\$ -	\$ -	\$ 10,000			
Toyota RAV4 - MCD&T	P&E	\$ 31,000	\$ -	\$ 19,000	\$ -	\$ 12,000	\$ -	\$ 12,000
		\$ 31,000	\$ -	\$ 19,000	\$ 10,000	\$ 12,000	\$ -	\$ 12,000
Other Property & Services								
Toyota Hilux Dual Cab - KO2 - WS	P&E	\$ 45,000	\$ -	\$ 25,000		\$ 20,000	\$ -	\$ 20,000
Toyota Hilux Ute - KO118 - SH	P&E	\$ 45,000	\$ -	\$ 25,000		\$ 20,000	\$ -	\$ 20,000
Toyota Hilux Ute - KO528 - Water	P&E	\$ 45,000	\$ -	\$ 25,000		\$ 20,000	\$ -	\$ 20,000
Isuzu NPR300 Crew Cab (Sign & Fuel)	P&E	\$ 65,000	\$ 2,964	\$ 10,000	\$ 24,545	\$ 55,000	\$ (21,581)	\$ 76,581
Truck - 2.5t	P&E	\$ 45,000	\$ 44,687	\$ -		\$ 45,000	\$ 44,687	\$ 313
BGC Tandem Trailer	P&E	\$ 4,000	\$ 3,182	\$ 300		\$ 3,700	\$ 3,182	\$ 518
Prime Mover - Ud Nissan Diesel Cw350	P&E	\$ 200,000	\$ 78,698	\$ 15,000	\$ 22,273	\$ 185,000	\$ 56,425	\$ 128,575
		\$ 449,000	\$ 129,531	\$ 100,300	\$ 46,818	\$ 348,700	\$ 82,713	
Total		\$ 564,000	\$ 129,531	\$ 169,300	\$ 77,818	\$ 394,700	\$ 61,713	\$ 344,987
By Class								
Land & Buildings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 564,000	\$ 129,531	\$ 169,300	\$ 77,818	\$ 394,700	\$ 61,713	\$ 344,987
Total		\$ 564,000	\$ 129,531	\$ 169,300	\$ 77,818	\$ 394,700	\$ 61,713	\$ 344,987

Net Transfer to/(from) Reserve Account: \$ 155,300 \$ 155,300

Yellow highlights show proposed changes to adopted budget.

12 year Average as per Plant Replacement Program: \$ 550,000 \$ 550,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL STATEMENTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(g) LOANS

Particulars	Loan #	Principal 1-Jul-18	New Loans		Principal Repayments		Interest Repayments		Principal Outstanding	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Housing										
Bagg Street Accommodation	135	\$ 100,000			\$ 8,472	\$ 4,310	\$ 3,523	\$ 1,535	\$ 91,528	\$ 95,690
Aged Units - GSHI	New		\$ 205,000		\$ -		\$ -		\$ 205,000	\$ -
Aged Units - Kay Worker	New		\$ 225,000		\$ -		\$ -		\$ 225,000	\$ -
		\$ 100,000	\$ 430,000	\$ -	\$ 8,472	\$ 4,310	\$ 3,523	\$ 1,535	\$ 521,528	\$ 95,690
Recreation & Culture										
Sport Complex	134	\$ 276,720			\$ 14,118	\$ 6,973	\$ 13,701	\$ 6,835	\$ 262,602	\$ 269,747
Bowling Club SS Loan	133	\$ 7,841			\$ 7,841	\$ 3,858	\$ 379	\$ 251	\$ -	\$ 3,983
Sport Complex Wall	New		\$ 100,000		\$ -		\$ -		\$ 100,000	\$ -
		\$ 284,561	\$ 100,000	\$ -	\$ 21,959	\$ 10,832	\$ 14,080	\$ 7,086	\$ 362,602	\$ 273,729
Grand Total		\$ 384,561	\$ 530,000	\$ -	\$ 30,431	\$ 15,141	\$ 17,603	\$ 8,621	\$ 884,130	\$ 369,420

All debenture repayments are to be financed by general purpose revenue.

Yellow highlights show proposed changes to adopted budget.

SHIRE OF KOJONUP
MONTHLY FINANCIAL STATEMENTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(h) RESERVES	Opening Balance 1 July 2018		Transfer to Muni		Transfer to Reserve		Interest Earned		Closing Balance	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	30-Jun-19 Budget	28-Feb-19 Actual
Plant Replacement	\$ 196,489	\$196,489			\$ 155,300	\$155,300	\$ 3,930	\$ 320	\$ 355,719	\$ 352,109
Gravel Pits	\$ 31,418	\$31,418					\$ 628	\$ 40	\$ 32,046	\$ 31,458
Economic Development	\$ 45,907	\$45,907	\$ (30,000)		\$ 40,000	\$ 40,000	\$ 918	\$ 76	\$ 56,825	\$ 85,983
Building Upgrade & Renewal	\$ 124,034	\$124,034	\$ (89,000)				\$ 2,481	\$ 156	\$ 37,515	\$ 124,190
Historical Buildings	\$ 41,648	\$41,648	\$ (29,000)				\$ 833	\$ 53	\$ 13,481	\$ 41,701
Employee Leave	\$ 140,063	\$140,063			\$ 40,000	\$ 40,000	\$ 2,801	\$ 195	\$ 182,864	\$ 180,258
Springhaven Lodge	\$ 1,580,533	\$1,580,533		(\$40,000)				\$ -	\$ 1,580,533	\$ 1,540,533
Low Income Housing	\$ 25,314	\$25,314	\$ (20,000)		\$ 15,800		\$ 506	\$ 32	\$ 21,620	\$ 25,346
Sporting Facility	\$ 189,367	\$189,367	\$ (200,000)	(\$200,000)	\$ 30,000	\$ 30,000	\$ 3,787	\$ 91	\$ 23,154	\$ 19,458
Springhaven Building Upgrade & Renewal	\$ 54,121	\$54,121	\$ (83,128)				\$ 32,693	\$ 2,067	\$ 3,686	\$ 56,188
Bushfire Communications	\$ 110,724	\$110,724	\$ (100,000)				\$ 2,214	\$ 140	\$ 12,938	\$ 110,864
Landfill Waste Management	\$ 12,312	\$12,312			\$ 23,859	\$23,859	\$ 246	\$ 26	\$ 36,417	\$ 36,197
Kodja Place Tourist Precinct	\$ 925	\$925					\$ 19	\$ 1	\$ 944	\$ 926
G & P Church Medical Centre (Donation)	\$ 546,247	\$546,247					\$ 10,925	\$ 659	\$ 557,172	\$ 546,906
G & P Church Medical Centre (Shire Funds)	\$ 18,877	\$18,877	\$ (19,255)	(\$18,885)			\$ 378	\$ 39	\$ (0)	\$ 30
Energy Efficiency	\$ 40,697	\$40,697	\$ (5,000)				\$ 814	\$ 49	\$ 36,511	\$ 40,746
Land Acquisition and Development	\$ 35,828	\$35,828			\$ 10,000	\$10,000	\$ 717	\$ 50	\$ 46,545	\$ 45,878
Community Grant Scheme	\$ 6,519	\$6,519					\$ 130	\$ 8	\$ 6,649	\$ 6,527
Independent Living Units	\$ 66,755	\$66,755	\$ (16,500)		\$ 88,500		\$ 1,335	\$ 84	\$ 140,090	\$ 66,839
Youth	\$ 10,923	\$10,923					\$ 218	\$ 14	\$ 11,141	\$ 10,937
Natural Resource Management	\$ 167,506	\$167,506	\$ (95,930)				\$ 3,350	\$ 211	\$ 74,926	\$ 167,717
Day Care Building Maintenance	\$ 5,244	\$5,244			\$ 2,650		\$ 105	\$ 7	\$ 7,999	\$ 5,251
Swimming Pool	\$ 11,808	\$11,808	\$ (25,000)		\$ 18,050	\$ 18,050	\$ 236	\$ 17	\$ 5,094	\$ 29,874
Springhaven Equipment	\$ 16,033	\$16,033	\$ (15,000)				\$ 321	\$ 20	\$ 1,354	\$ 16,053
Saleyards	\$ 21,240	\$21,240	\$ (40,000)		\$ 22,820		\$ 425	\$ 27	\$ 4,485	\$ 21,267
RSL Hall Building Renewal	\$ -	\$0			\$ 10,000	\$ 10,000		\$ 7	\$ 10,000	\$ 10,007
Benn Parade Multi-Facility	\$ -	\$0			\$ 10,000	\$ 10,000		\$ 5	\$ 10,000	\$ 10,005
Townscape	\$ -	\$0			\$ 10,000	\$ 10,000		\$ 5	\$ 10,000	\$ 10,005
Total Cash Backed Reserves	\$3,500,532	\$3,500,532	(\$767,813)	(\$258,885)	\$476,979	\$347,209	\$70,011	\$4,396	\$3,279,709	\$3,593,251

All of the above reserve accounts are supported by money held in financial institutions.

Yellow highlights show proposed changes to adopted budget.

SHIRE OF KOJONUP
MONTHLY FINANCIAL STATEMENTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(h) RESERVES (Cont..)

The purpose for which the reserve accounts have been established are as follows:

Plant Replacement Reserve

- to smooth funding allocations over financial years for the purchase of major plant items.

Gravel Pits Reserve

- to be used for the purchase and provision of gravel stocks.

Economic Development Reserve

- to be used for the advancement of economic development within the Shire of Kojonup, specifically to fund outcomes within Key Pillar 4 - 'Prosperity' and Key Pillar 5 - 'Digital' within 'Smart Possibilities' the Kojonup Community Strategic Plan.

Building Upgrade & Renewal Reserve

- to be used for major maintenance, upgrades and renewal of Council owned buildings.

Historical Buildings Reserve

- to be used for the purpose of maintaining Historical Buildings and maintaining the Municipal Heritage Inventory.

Employee Leave Reserve

- to be used to fund annual and long service leave requirements.

Springhaven Lodge Reserve

- to cash back refundable bonds paid by residents of the facility.

Low Income Housing Reserve

- to be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement

Springhaven Building Upgrade & Renewal Reserve

- to be used for major upgrade and capital renewal of Springhaven facility buildings

Sporting Facility Reserve

- to fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.

Bushfire Communications Reserve

- To construct and maintain critical bushfire communication infrastructure.

Landfill Waste Management Reserve

- to be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities. 10% of rubbish bin charges are to be allocated to this reserve annually.

Kodja Place Tourist Precinct Reserve

- to be used for future upkeep, maintenance, renewal and enhancement of IT equipment, communications and interactive and static displays at The Kodja Place. Expenditure from this reserve is to consider advice from the 'Storyplace/Gallery Work Group'.

G&P Church Medical Centre Reserve

- established for the purpose of constructing a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.

Energy Efficiency Reserve

- established to fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.

Land Acquisition & Development

- To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.

Community Grant Scheme

- To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.

Independent Living Units

- To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.

Youth

- to fund new opportunities for the youth of Kojonup, specifically outcome 1.3 from 'Smart Possibilities', the Kojonup Community Strategic Plan.

Natural Resource Management

- For the Shire of Kojonup to progress the following projects:-

1. Bridal Creeper and tagasaste Eradication program.
2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer.
3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as:
 - a) Myrtle Benn, Farrar and Quin Quin;
 - b) Showground's area; and
 - c) Blackwood Road arboretum.

to improve bio diversity, fauna habitat and natural resource management outcomes.

Day Care Building Maintenance

For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd and Honner Streets, Kojonup. Annual rent paid by the tenant is desposited into this account.

Swimming Pool

To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.

Springhaven Equipment

To fund the replacement of major equipment and appliances at Springhaven Frail Aged Lodge.

Saleyards

The profit or loss from annual operations to be transferred to this account to fund major refurbishment and/or asset renewal of the Kojonup Saleyards.

RSL Hall Building Renewal

To fund major refurbishment and/or re-purposing of the Kojonup RSL Hall.

Benn Parade Multi-Facility

To fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway Precinct.

Townscape

To fund major townscape improvements to the Kojonup Town Centre.

SHIRE OF KOJONUP
MONTHLY FINANCIAL STATEMENTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

(k) DESCRIPTION OF PROGRAMS

GOVERNANCE

This includes those income and expenses relating to Councillors, and the Council's Governance role, and that portion of Administration which cannot be reliably allocated or linked to other programs.

GENERAL PURPOSE FUNDING

This includes income relating to property rating, the untied Financial Assistance Grants and interest on investments.

LAW, ORDER, PUBLIC SAFETY

Includes items of Bushfire prevention actions, Ranger services & animal control as well as supervision, related costs, & the enforcement of Local Laws.

HEALTH

Involves food inspection, control and licensing of food outlets, food hygiene and promotion, vermin control & other Health issues.

EDUCATION AND WELFARE

This is mainly the Pre-School items.

HOUSING

Involves staff and other housing owned by the Shire & the Springhaven Aged Care Service.

COMMUNITY AMENITIES

Includes rubbish/sanitation collection & disposal, Town Planning, the Keep Australia Beautiful Program, Land Conservation, Community Development staff, public toilets and cemeteries.

RECREATION AND CULTURE

Halls and Community Centres, Kevin O'Halloran Memorial Swimming Pool, Recreation Centres, parks & gardens, library operations, TV & Radio rebroadcasting & the Community Resource Centre.

TRANSPORT

Maintenance & construction of roads, bridges, drainage, footpaths, cleaning & lighting of streets; airport operations, verge & street tree maintenance, large plant & machine replacements.

ECONOMIC SERVICES

Tourism operations & building control matters

OTHER PROPERTY & SERVICES

Private works, public works overheads, plant operating costs (overheads) & other unclassified services.

SHIRE OF KOJONUP
(I) DETAILED OPERATING ACCOUNTS
BUDGET REVIEW (Actual Figures as at 28 February 2019)

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
3. GENERAL PURPOSE FUNDING										
General Purpose Grants										
1302	Grants Commission Submission	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
1333	Grant - FAGS - Untied Portion	Inc.	MCCS	MCCS	-\$365,000	-\$243,328	-\$309,872	85%	\$48,163	\$ (413,163)
1343	Grant - FAGS - Roads	Inc.	MCCS	MCCS	-\$312,000	-\$208,000	-\$235,631	76%	\$2,174	\$ (314,174)
					-\$677,000	-\$451,328	-\$545,503	81%	\$50,337	-\$727,337
Other General Purpose Income										
1373	Interest on Investment	Inc.	MCCS	MCCS	-\$15,000	-\$10,000	-\$681	5%	\$0	\$ (15,000)
1393	Interest on Reserves	Inc.	MCCS	MCCS	-\$70,011	-\$46,672	-\$4,394	6%	\$0	\$ (70,011)
1395	Interest on Unpaid SHL Bonds	Inc.	MCCS	MCCS	-\$23,000	-\$15,328	-\$22,208	97%	\$0	\$ (23,000)
					-\$108,011	-\$72,000	-\$27,284	25%	\$0	-\$108,011
Rate Revenue										
1092	Rates Written Off/Refunded	Exp.	MCCS	MCCS	\$50	\$32	\$72	144%	\$0	\$ 50
1102	Rates Discount Allowed	Exp.	MCCS	MCCS	\$57,000	\$57,000	\$55,903	98%	\$0	\$ 57,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCCS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCCS	MCCS	\$1,395	\$928	\$941	67%	\$0	\$ 1,395
1132	Rating Salaries	Exp.	MCCS	MCCS	\$35,500	\$23,664	\$26,099	74%	\$0	\$ 35,500
1162	Superannuation	Exp.	MCCS	MCCS	\$4,800	\$3,200	\$3,490	73%	\$0	\$ 4,800
1182	Postage, Printing & Stationary	Exp.	MCCS	MCCS	\$4,000	\$2,664	\$1,861	47%	\$0	\$ 4,000
1192	Rating Valuations	Exp.	MCCS	MCCS	\$11,000	\$7,328	\$1,620	15%	\$0	\$ 11,000
1202	Title Searches	Exp.	MCCS	MCCS	\$500	\$328	\$382	76%	\$0	\$ 500
1222	Insurance - Emp Cost (Rates)	Exp.	MCCS	MCCS	\$1,050	\$696	\$934	89%	\$0	\$ 1,050
1262	Legal Costs Incurred - Rates	Exp.	MCCS	MCCS	\$3,000	\$2,000	\$2,503	83%	\$0	\$ 3,000
					\$131,951	\$106,936	\$102,286	78%	\$0	\$131,951
1003	Rates Levied All Areas	Inc.	MCCS	MCCS	-\$3,914,538	-\$3,914,538	-\$3,915,345	100%	\$0	\$ (3,914,538)
1013	Ex Gratia Rates	Inc.	MCCS	MCCS	-\$1,500	-\$1,000	-\$1,453	97%	\$0	\$ (1,500)
1023	Interim Rates	Inc.	MCCS	MCCS	-\$5,000	-\$3,328	\$0	0%	\$0	\$ (5,000)
1043	Non Payment Penalty	Inc.	MCCS	MCCS	-\$30,000	-\$20,000	-\$19,508	65%	\$0	\$ (30,000)
1053	Back Rates Levied	Inc.	MCCS	MCCS	-\$50	-\$32	\$0	0%	\$0	\$ (50)
1063	Instalment Interest Charges	Inc.	MCCS	MCCS	-\$9,000	-\$6,000	-\$10,430	116%	\$0	\$ (9,000)
1073	Instalment Administration Fee	Inc.	MCCS	MCCS	-\$4,300	-\$2,864	-\$4,356	101%	\$0	\$ (4,300)
1263	Legal Expenses Recovered-Rates	Inc.	MCCS	MCCS	-\$3,000	-\$2,000	-\$2,186	73%	\$0	\$ (3,000)
1273	ESL Administration Fee	Inc.	MCCS	MCCS	-\$4,000	-\$2,664	-\$4,000	100%	\$0	\$ (4,000)
1283	Settlement & Search Charges	Inc.	MCCS	MCCS	-\$3,800	-\$2,528	-\$2,313	61%	\$0	\$ (3,800)
					-\$3,975,188	-\$3,954,954	-\$3,959,590	100%	\$0	-\$3,975,188

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
4. GOVERNANCE										
Administration General										
003D	Depreciation (Sch 4)	Exp.	MCCS	MCCS	\$93,000	\$62,000	\$62,732	67%	\$0	\$ 93,000
003A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
003L	Long Service Leave Accrual	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
1842	Profit on Sale of Assets	Inc.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
1852	Salaries - Admin	Exp.	MCCS	MCCS	\$824,000	\$549,328	\$549,918	67%	\$0	\$ 824,000
1882	Superannuation - Admin	Exp.	MCCS	MCCS	\$100,000	\$66,664	\$69,961	70%	\$0	\$ 100,000
1892	Staff Insurances	Exp.	MCCS	MCCS	\$21,500	\$14,328	\$19,621	91%	\$0	\$ 21,500
1902	FBT Admin Staff	Exp.	MCCS	MCCS	\$18,000	\$12,000	\$8,315	46%	\$0	\$ 18,000
1912	Conference & Training	Exp.	MCCS	MCCS	\$35,000	\$23,328	\$20,817	59%	\$0	\$ 35,000
1922	Advertising	Exp.	MCCS	MCCS	\$10,000	\$6,664	\$2,756	28%	\$0	\$ 10,000
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCCS	MRS	\$13,000	\$8,664	\$6,751	52%	\$0	\$ 13,000
1932	Occupational Health & Safety	Exp.	MCCS	MRS	\$5,000	\$3,328	\$441	9%	\$0	\$ 5,000
1942	Staff Uniforms	Exp.	MCCS	MCCS	\$4,000	\$2,664	\$3,890	97%	\$0	\$ 4,000
1952	Staff Costs - Other	Exp.	MCCS	MCCS	\$4,000	\$2,664	\$2,682	67%	\$0	\$ 4,000
1957	Office - Building Maintenance	Exp.	MCCS	R/BMC	\$10,000	\$6,656	\$5,050	51%	\$0	\$ 10,000
1958	Office - Cleaning & Assoc	Exp.	MCCS	MWS	\$23,000	\$15,328	\$12,533	54%	\$0	\$ 23,000
1959	Office - Utility Charges	Exp.	MCCS	MCCS	\$8,000	\$5,328	\$7,059	88%	\$0	\$ 8,000
1962	Office - Gardens & Surrounds-Mtce	Exp.	MCCS	MWS	\$6,500	\$4,320	\$2,978	46%	\$0	\$ 6,500
2004	Office - Insurance.	Exp.	MCCS	MCCS	\$27,300	\$18,200	\$28,185	103%	\$0	\$ 27,300
1972	Admin Printing & Stationery	Exp.	MCCS	MCCS	\$27,000	\$17,992	\$8,153	30%	\$0	\$ 27,000
1982	Telephone & Internet	Exp.	MCCS	MCCS	\$20,000	\$13,328	\$12,439	62%	\$0	\$ 20,000
2006	Donations - CEO Delegation	Exp.	MCCS	CEO	\$500	\$328	\$80	16%	\$0	\$ 500
2008	Donations - Council Decision	Exp.	MCCS	CEO	\$500	\$328	\$780	156%	\$0	\$ 500
2012	Non Capital Purchases	Exp.	MCCS	MCCS	\$5,000	\$3,328	\$612	12%	\$0	\$ 5,000
2022	Bank Charges	Exp.	MCCS	MCCS	\$19,000	\$12,664	\$13,609	72%	\$0	\$ 19,000
2032	Postage & Freight	Exp.	MCCS	MCCS	\$4,500	\$3,000	\$3,753	83%	\$0	\$ 4,500
2042	ICT Expenses	Exp.	MCCS	MCCS	\$65,000	\$43,328	\$59,796	92%	\$0	\$ 65,000
2043	Website Upgrade/Development	Exp.	MCCS	MCCS	\$5,000	\$3,328	\$5,893	118%	\$0	\$ 5,000
2052	Vehicle Expenses	Exp.	MCCS	MCCS	\$30,000	\$19,984	\$21,681	72%	\$0	\$ 30,000
2062	Legal Expenses	Exp.	MCCS	CEO	\$1,000	\$664	\$1,030	103%	\$0	\$ 1,000
2072	Consultants - Special Projects	Exp.	MCCS	CEO	\$30,000	\$20,000	\$13,504	45%	\$0	\$ 30,000
2274	Consultants - HR / IR	Exp.	MCCS	CEO	\$15,000	\$10,000	\$5,100	34%	\$0	\$ 15,000
2277	Consultants - Finance	Exp.	MCCS	MCCS	\$20,000	\$13,328	\$33,260	166%	\$0	\$ 20,000
2275	Records Management	Exp.	MCCS	MCCS	\$10,000	\$6,656	\$625	6%	\$0	\$ 10,000
2278	Security Monitoring	Exp.	MCCS	R/BMC	\$750	\$496	\$0	0%	\$0	\$ 750
2092	Misc Expenses	Exp.	MCCS	MCCS	\$3,000	\$2,000	\$2,332	78%	\$0	\$ 3,000
2172	Less Admin Non Cash Realloc	Exp.	MCCS	MCCS	-\$93,000	-\$62,000	-\$62,732	67%	\$0	\$ (93,000)
2182	Less Admin Cash Exp Realloc	Exp.	MCCS	MCCS	-\$1,365,550	-\$910,360	-\$848,092	62%	\$0	\$ (1,365,550)
					\$0	-\$144	\$75,511		\$0	\$0
1643	Advertising - Adjustment/Refund	Inc.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
1903	Admin FBT Contributions	Inc.	MCCS	MCCS	-\$1,200	-\$800	-\$115	10%	\$0	\$ (1,200)
2053	Sundry Misc Income - Admin	Inc.	MCCS	MCCS	-\$1,800	-\$1,200	-\$189	10%	\$0	\$ (1,800)
2083	Police Licencing - Commissions	Inc.	MCCS	MCCS	-\$44,410	-\$29,600	-\$26,929	61%	\$0	\$ (44,410)
2143	Photocopying Charges	Inc.	MCCS	MCCS	-\$500	-\$328	-\$867	173%	\$0	\$ (500)
					-\$47,910	-\$31,928	-\$28,101	59%	\$0	-\$47,910

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
Governance										
002D	Depreciation (Sch 4)	Exp.	CEO	MCCS	\$8,000	\$5,328	\$5,023	63%	\$0	\$ 8,000
102P	Loss on Sale of Assets (Gov)	Exp.	CEO	MCCS	\$0	\$0	\$0		\$0	\$ -
1502	Members - Attendance Fees	Exp.	CEO	MCCS	\$104,000	\$69,328	\$51,947	50%	\$0	\$ 104,000
1508	Members - Travelling	Exp.	CEO	MCCS	\$1,200	\$800	\$437	36%	\$0	\$ 1,200
1512	Members - Conference Expenses	Exp.	CEO	MCCS	\$12,000	\$7,984	\$6,079	51%	\$0	\$ 12,000
1522	Members - Communication Exp	Exp.	CEO	MCCS	\$24,000	\$16,000	\$12,233	51%	\$0	\$ 24,000
1532	Election & Poll Expenses	Exp.	CEO	MCCS	\$0	\$0	\$0		\$0	\$ -
1542	Presidents/Dep Allowances	Exp.	CEO	MCCS	\$35,000	\$23,328	\$17,151	49%	\$0	\$ 35,000
1562	Refreshments & Functions - Crs	Exp.	CEO	CEO	\$12,000	\$8,000	\$9,161	76%	\$0	\$ 12,000
1572	Refreshments & Functions - Staff	Exp.	CEO	CEO	\$3,000	\$2,000	\$1,587	53%	\$0	\$ 3,000
1578	Council - Special Visits	Exp.	CEO	CEO	\$500	\$328	\$0	0%	\$0	\$ 500
1592	Members - Insurance	Exp.	CEO	MCCS	\$7,300	\$4,864	\$7,463	102%	\$0	\$ 7,300
1602	Subscriptions	Exp.	CEO	CEO	\$25,000	\$16,664	\$26,310	105%	\$0	\$ 25,000
1612	Members - Misc Expenses	Exp.	CEO	CEO	\$1,000	\$664	\$286	29%	\$0	\$ 1,000
1624	Integrated Planning Expense	Exp.	CEO	CEO	\$15,000	\$10,000	\$0	0%	\$0	\$ 15,000
2078	VROC - Projects	Exp.	CEO	CEO	\$5,000	\$3,328	\$196	4%	\$0	\$ 5,000
1632	Vehicle Operating Expenses	Exp.	CEO	MCCS	\$3,000	\$2,000	\$3,083	103%	\$0	\$ 3,000
1662	Audit Fees	Exp.	CEO	MCCS	\$30,000	\$20,000	\$7,265	24%	\$0	\$ 30,000
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCCS	\$273,110	\$182,072	\$169,618	62%	\$0	\$ 273,110
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCCS	\$9,300	\$6,200	\$6,273	67%	\$0	\$ 9,300
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCCS	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
1792	Legal Costs	Exp.	CEO	CEO	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
					\$572,410	\$381,544	\$324,113	57%	\$0	\$572,410
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	MCCS	-\$3,000	-\$2,000	\$0	0%	\$0	\$ (3,000)
					-\$3,000	-\$2,000	\$0	0%	\$0	-\$3,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
5. LAW, ORDER & PUBLIC SAFETY										
<u>Animal Control</u>										
005D	Depreciation (Sch 5)	Exp.	MRS	MCCS	\$500	\$328	\$353	71%	\$0	\$ 500
005P	Profit/Loss (Sch 5)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
2492	Salaries (Ac)	Exp.	MRS	MRS	\$22,000	\$14,664	\$15,682	71%	\$0	\$ 22,000
2522	Superannuation	Exp.	MRS	MRS	\$15,000	\$10,000	\$10,718	71%	\$0	\$ 15,000
2532	Other Employment Costs	Exp.	MRS	MRS	\$2,100	\$1,400	\$1,869	89%	\$0	\$ 2,100
2542	Conference & Training	Exp.	MRS	MRS	\$3,000	\$1,992	\$1,975	66%	\$0	\$ 3,000
2552	Ranger Vehicle	Exp.	MRS	MRS	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
2553	Fbt Law Order & Public Safety	Exp.	MRS	MRS	\$1,000	\$664	\$860	86%	\$0	\$ 1,000
2562	Dog Control Expenses	Exp.	MRS	MRS	\$1,000	\$664	\$597	60%	\$0	\$ 1,000
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	MRS	\$300	\$200	\$172	57%	\$0	\$ 300
2582	Other Animal Control	Exp.	MRS	MRS	\$5,000	\$3,328	\$271	5%	\$0	\$ 5,000
2583	Cat Control Expenses	Exp.	MRS	MRS	\$500	\$328	\$100	20%	\$0	\$ 500
2592	Audit of Dog & Cat Register	Exp.	MRS	MRS	\$1,500	\$1,000	\$0	0%	\$0	\$ 1,500
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCCS	\$930	\$616	\$627	67%	\$0	\$ 930
					\$68,486	\$45,608	\$41,704	61%	\$0	\$68,486
2653	Fines & Penalties - Dog Act	Inc.	MRS	MRS	-\$1,500	-\$1,000	\$0	0%	\$0	\$ (1,500)
2663	Impounding Fees - Dogs	Inc.	MRS	MRS	-\$500	-\$328	-\$150	30%	\$0	\$ (500)
2673	Dog Registration Fees	Inc.	MRS	MRS	-\$5,100	-\$3,400	-\$2,456	48%	\$0	\$ (5,100)
2674	Cat Registration Fees	Inc.	MRS	MRS	-\$1,000	-\$664	-\$619	62%	\$0	\$ (1,000)
					-\$8,100	-\$5,392	-\$3,224	40%	\$0	-\$8,100
<u>Fire Prevention</u>										
004D	Depreciation (Sch 5)	Exp.	MRS	MCCS	\$61,000	\$40,664	\$34,978	57%	\$0	\$ 61,000
2272	Emergency Operating Expenses	Exp.	MRS	MRS	\$2,500	\$1,656	\$8,492	340%	\$0	\$ 2,500
2292	Fire Hazard Reduction	Exp.	MRS	MRS	\$20,000	\$13,320	\$23,237	116%	\$0	\$ 20,000
2302	Ground & Aerial Inspections	Exp.	MRS	MRS	\$3,500	\$2,328	\$4,486	128%	\$0	\$ 3,500
2322	Administration Costs	Exp.	MRS	MRS	\$1,500	\$992	\$391	26%	\$0	\$ 1,500
2342	Firefighting - Shire Resources	Exp.	MRS	CEO	\$7,500	\$4,992	\$6,414	86%	\$0	\$ 7,500
2372	Brigade Expenses (ESL)	Exp.	MRS	MRS	\$45,270	\$37,426	\$35,233	78%	\$0	\$ 45,270
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCCS	\$40,967	\$27,304	\$25,443	62%	\$0	\$ 40,967
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCCS	\$930	\$616	\$627	67%	\$0	\$ 930
					\$183,167	\$129,298	\$139,301	76%	\$0	\$183,167
2363	Fines & Penalties	Inc.	MRS	MRS	-\$1,000	-\$664	\$0	0%	\$0	\$ (1,000)
2373	ESL Levy Funding	Inc.	MRS	MCCS	-\$42,186	-\$28,120	-\$26,656	63%	\$0	\$ (42,186)
2383	Sale of Fire Maps	Inc.	MRS	MCCS	-\$400	-\$264	-\$400	100%	\$0	\$ (400)
2393	Sundry Misc Income - Fire	Inc.	MRS	MRS	-\$50	-\$32	-\$29	57%	\$0	\$ (50)
					-\$43,636	-\$29,080	-\$27,085	62%	\$0	-\$43,636
<u>Other Law Order & Public Safety</u>										
2832	Vehicle Impounding	Exp.	MRS	MRS	\$500	\$328	\$0	0%	\$0	\$ 500
2845	Community Emergency Response	Exp.	MRS	CEO	\$0	\$0	\$0		\$0	\$ -
2862	Local Law Review	Exp.	MRS	MCCS	\$3,000	\$2,000	\$0	0%	\$0	\$ 3,000
					\$3,500	\$2,328	\$0	0%	\$0	\$3,500
2893	Sundry Income - Donations	Inc.	MRS	MRS	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
7. HEALTH										
<u>Health Insp And Administration</u>										
008D	Depreciation (Sch 7)	Exp.	MRS	MCCS	\$5,500	\$3,664	\$3,595	65%	\$0	\$ 5,500
3102	Health - Salaries	Exp.	MRS	MRS	\$90,000	\$60,000	\$66,291	74%	\$0	\$ 90,000
3132	Health - Superannuation	Exp.	MRS	MRS	\$8,500	\$5,664	\$2,386	28%	\$0	\$ 8,500
3142	Health - Staff FBT	Exp.	MRS	MRS	\$8,000	\$5,328	\$5,734	72%	\$0	\$ 8,000
3152	Health - Conference & Trng	Exp.	MRS	MRS	\$1,000	\$664	\$315	31%	\$0	\$ 1,000
3162	Health - Other Employment Costs	Exp.	MRS	MRS	\$3,000	\$1,992	\$2,055	69%	\$0	\$ 3,000
3182	Vehicle Expenses	Exp.	MRS	MRS	\$4,000	\$2,656	\$2,162	54%	\$0	\$ 4,000
3242	Analytical Expenses	Exp.	MRS	MRS	\$500	\$328	\$580	116%	\$0	\$ 500
3212	Admin Alloc to HIA - Cash	Exp.	MRS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
3252	Admin Alloc to HIA - Non Cash	Exp.	MRS	MCCS	\$1,395	\$928	\$941	67%	\$0	\$ 1,395
					\$135,551	\$90,320	\$92,540	68%	\$0	\$135,551
3223	Health Act Fees, Licences	Inc.	MRS	MRS	-\$600	-\$400	-\$468	78%	\$0	\$ (600)
3233	Septic Tank Inspection Fees	Inc.	MRS	MRS	-\$600	-\$400	-\$107	18%	\$0	\$ (600)
3253	Septic Tank Inspection Fees	Inc.	MRS	MRS	\$0	\$0	-\$250		\$0	\$ -
3283	Health Consultancy Income	Inc.	MRS	MRS	-\$10,000	-\$6,664	-\$12,658	127%	\$3,000	\$ (13,000)
					-\$11,200	-\$7,464	-\$13,483	120%	\$3,000	-\$14,200
<u>Maternal And Infant Health</u>										
007D	Depreciation (Sch 7)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
<u>Other Health</u>										
009D	Depreciation (Sch 7)	Exp.	CEO	MCCS	\$4,300	\$2,864	\$2,756	64%	\$0	\$ 4,300
New	Spring/Walkers/SHL Traffic Designs	Exp.	CEO	MRS	\$0	\$0	\$0		-\$20,000	\$ 20,000
3362	Doctors Surgery - Building Maint	Exp.	CEO	MRS	\$2,100	\$1,392	\$532	25%	\$0	\$ 2,100
					\$6,400	\$4,256	\$3,288	51%	-\$20,000	\$26,400
3363	Rental Doctors Surgery	Inc.	CEO	MCCS	-\$13,500	-\$9,000	-\$9,144	68%	\$0	\$ (13,500)
					-\$13,500	-\$9,000	-\$9,144	68%	\$0	-\$13,500
<u>Preventive Services - Pest Control</u>										
3322	Vermin Control	Exp.	MRS	MRS	\$100	\$64	\$0	0%	\$0	\$ 100
					\$100	\$64	\$0	0%	\$0	\$100
8. EDUCATION & WELFARE										
<u>Other Education</u>										
3455	Play in the Park	Exp.	MCCS	MCCS	\$1,400	\$928	\$0	0%	\$0	\$ 1,400
3452	Smart Start- Expenses	Exp.	MCCS	MCCS	\$2,860	\$1,904	\$3,025	106%	\$0	\$ 2,860
3454	Smart Start - In Kind	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
					\$4,260	\$2,832	\$3,025	71%	\$0	\$4,260
3456	A Smart Start Donation	Inc.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
<u>Other Welfare</u>										
010D	Depreciation (Sch 8)	Exp.	MCCS	MCCS	\$140	\$88	\$89		\$0	\$ 140
3468	Donation Southern Ag Care	Exp.	MCCS	CEO	\$1,000	\$664	\$0	0%	\$0	\$ 1,000
					\$1,140	\$752	\$89	8%	\$0	\$1,140
<u>Pre-School</u>										
006D	Depreciation (Sch 6)	Exp.	MCCS	MCCS	\$16,000	\$10,664	\$10,785		\$0	\$ 16,000
3462	Occasional Care - Building Maint	Exp.	MCCS	R/BMC	\$2,550	\$1,696	\$4,061	159%	\$0	\$ 2,550
3464	Occasional Care - Grounds Maint	Exp.	MCCS	MWS	\$1,020	\$664	\$7,215	707%	\$0	\$ 1,020
3477	Kindy Café (3yo Kindy)	Exp.	MCCS	MCCS	\$10,000	\$6,664	\$2,565	26%	\$0	\$ 10,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCCS	R/BMC	\$4,900	\$3,256	\$3,158	64%	\$0	\$ 4,900
3470	Playgroup/Toy Library - Minor	Exp.	MCCS	MRS	\$500	\$328	\$0	0%	\$0	\$ 500
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCCS	MWS	\$1,000	\$664	\$963	96%	\$0	\$ 1,000
					\$35,970	\$23,936	\$28,745	80%	\$0	\$35,970
3463	Rent - Occassional Care	Inc.	MCCS	MCCS	-\$2,650	-\$1,760	\$0	0%	\$0	\$ (2,650)
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCCS	MCCS	-\$15,000	-\$10,000	-\$7,500	50%	\$0	\$ (15,000)
3473	Fees - Playgroup/Toy Library	Inc.	MCCS	MRS	-\$350	-\$232	\$0	0%	\$0	\$ (350)
					-\$18,000	-\$11,992	-\$7,500	42%	\$0	-\$18,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
9. HOUSING										
<u>Springhaven Lodge</u>										
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCCS	\$105,000	\$70,000	\$80,733	77%	\$0	\$ 105,000
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCCS	\$5,500	\$3,664	\$3,994	73%	\$0	\$ 5,500
010A	Annual Leave Accrual	Exp.	MACS	MCCS	\$0	\$0	\$0		\$0	\$ -
010L	LSL Accrual	Exp.	MACS	MCCS	\$0	\$0	\$0		\$0	\$ -
009P	Spring H - Loss On Sale Of Asset	Exp.	MACS	MCCS	\$0	\$0	\$0		\$0	\$ -
3742	Spring H - FBT Costs	Exp.	MACS	MACS	\$6,000	\$4,000	\$3,727	62%	\$0	\$ 6,000
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,200,000	\$800,000	\$830,889	69%	\$0	\$ 1,200,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$127,000	\$84,664	\$81,393	64%	\$0	\$ 127,000
3782	Spring H - Conferences & Training	Exp.	MACS	MACS	\$27,000	\$17,992	\$14,985	55%	\$0	\$ 27,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,500	\$2,328	\$1,871	53%	\$0	\$ 3,500
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$3,000	\$1,992	\$1,663	55%	\$0	\$ 3,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MACS	\$28,500	\$19,000	\$26,161	92%	\$0	\$ 28,500
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$6,000	\$3,992	\$6,673	111%	\$0	\$ 6,000
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$5,500	\$3,664	\$4,664	85%	\$0	\$ 5,500
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$664	\$591	59%	\$0	\$ 1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$5,500	\$3,664	\$2,648	48%	\$0	\$ 5,500
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$664	\$210	21%	\$0	\$ 1,000
3893	Spring H - Software Operating	Exp.	MACS	MACS	\$8,500	\$5,664	\$0	0%	\$0	\$ 8,500
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$20,000	\$13,328	\$13,577	68%	\$0	\$ 20,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$10,000	\$6,656	\$7,019	70%	\$0	\$ 10,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$25,000	\$16,656	\$11,868	47%	\$0	\$ 25,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$43,000	\$28,664	\$26,650	62%	\$0	\$ 43,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$45,000	\$30,000	\$21,726	48%	\$0	\$ 45,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$30,000	\$20,000	\$30,179	101%	\$0	\$ 30,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$6,000	\$4,000	\$3,656	61%	\$0	\$ 6,000
3916	Spring H - Insurance	Exp.	MACS	MCCS	\$14,000	\$9,328	\$19,166	137%	\$0	\$ 14,000
3922	Spring H - Cleaning & Laundry	Exp.	MACS	MACS	\$14,000	\$9,328	\$7,343	52%	\$0	\$ 14,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$5,000	\$3,328	\$3,825	76%	\$0	\$ 5,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$105,000	\$70,000	\$66,567	63%	\$0	\$ 105,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$5,000	\$3,328	\$1,251	25%	\$0	\$ 5,000
3962	Spring H - Public Liability Insurance	Exp.	MACS	MACS	\$5,800	\$3,864	\$6,028	104%	\$0	\$ 5,800
3974	Spring H - Aged Care Consulting	Exp.	MACS	MACS	\$1,600	\$1,064	\$886	55%	\$0	\$ 1,600
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MACS	\$18,600	\$12,400	\$12,546	67%	\$0	\$ 18,600
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCCS	\$204,833	\$136,552	\$127,214	62%	\$0	\$ 204,833
					\$2,085,833	\$1,390,448	\$1,419,704	68%	\$0	\$2,085,833
4003	Spring H - Resident Rent	Inc.	MACS	MACS	-\$500,000	-\$333,328	-\$364,201	73%	\$0	\$ (500,000)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	MCCS	-\$1,300	-\$864	\$0		\$0	\$ (1,300)
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	MACS	-\$1,480,350	-\$986,896	-\$849,013	57%	\$0	\$ (1,480,350)
4143	Spring H - Misc Income	Inc.	MACS	MACS	-\$2,600	-\$1,728	-\$3,812	147%	\$0	\$ (2,600)
4023	Spring H - Donations	Inc.	MACS	MACS	-\$5,000	-\$3,328	-\$1,626	33%	\$0	\$ (5,000)
4303	Spring H - Grant DACS	Inc.	MACS	MACS	\$0	\$0	-\$179,622		\$478,991	\$ (478,991)
					-\$1,989,250	-\$1,326,144	-\$1,398,273	70%	\$478,991	-\$2,468,241
	<i>Net Profit/loss Springhaven</i>				-\$96,583	-\$64,304	-\$21,430		-\$478,991	\$382,408
<u>Housing Other</u>										
4062	Spring H Units - Building Maintenance	Exp.	MACS	R/BMC	\$11,000	\$7,328	\$1,232	11%	\$0	\$ 11,000
4064	Spring H Units - Grounds Maintenance	Exp.	MACS	MWS	\$5,000	\$3,328	\$2,869	57%	\$0	\$ 5,000
4065	Spring H Units - Utilities	Exp.	MACS	MRS	\$17,000	\$11,328	\$14,178	83%	\$0	\$ 17,000
4066	Spring H Units - Insurance	Exp.	MACS	MCCS	\$5,000	\$3,328	\$4,798	96%	\$0	\$ 5,000
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	R/BMC	\$6,000	\$3,992	\$4,944	82%	\$0	\$ 6,000
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	MWS	\$1,500	\$1,000	\$177	12%	\$0	\$ 1,500
4205	J Sullivan Units - Utilities	Exp.	MACS	MRS	\$7,300	\$4,864	\$5,978	82%	\$0	\$ 7,300
4206	J Sullivan Units - Insurance	Exp.	MACS	MWS	\$1,400	\$928	\$1,563	112%	\$0	\$ 1,400
					\$54,200	\$36,096	\$35,738	66%	\$0	\$54,200
4083	Loton Close ILU's - Rent	Inc.	MACS	MACS	-\$115,000	-\$76,664	-\$81,600	71%	\$0	\$ (115,000)
4103	Loton Close ILU's - Power Recoups	Inc.	MACS	MACS	-\$11,500	-\$7,664	-\$7,647	66%	\$0	\$ (11,500)
4315	Loton Close ILU's - Grant - RAAP & BBRF	Inc.	MACS	MACS	-\$306,000	\$0	\$0	0%	\$0	\$ (306,000)
4203	J Sullivan Units - Rentals	Inc.	MACS	MACS	-\$32,000	-\$21,328	-\$26,198	82%	\$0	\$ (32,000)
					-\$464,500	-\$105,656	-\$115,445	25%	\$0	-\$464,500

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
Council Staff										
011D	Depreciation (Sch 9)	Exp.	CEO	MCCS	\$14,500	\$9,664	\$9,669	67%	\$0	\$ 14,500
3768	Staff Housing - Building Maintenance	Exp.	CEO	R/BMC	\$11,100	\$7,392	\$6,363	57%	\$0	\$ 11,100
3769	Staff Housing - Operating Expenses	Exp.	CEO	MRS	\$10,500	\$6,992	\$12,169	116%	\$0	\$ 10,500
3764	Staff Housing - Ground Maintenance	Exp.	CEO	MWS	\$4,000	\$2,656	\$1,018	25%	\$0	\$ 4,000
					\$40,100	\$26,704	\$29,219	73%	\$0	\$40,100
016P	Loss on Sale of Assets	Inc.	CEO	MCCS	\$0	\$0	\$0		\$0	\$ -
3705	BBRF Grant - Key Workers	Inc.	CEO	MCCS	-\$740,584	\$0	\$0	0%	\$0	\$ (740,584)
3703	Residential Rental - Staff	Inc.	CEO	MRS	-\$35,000	-\$23,328	-\$22,888	65%	\$0	\$ (35,000)
					-\$775,584	-\$23,328	-\$22,888	3%	\$0	-\$775,584
10. COMMUNITY AMENITIES										
Other Community Amenities - Cemeteries										
015D	Depreciation (Sch 10)	Exp.	MWS	MCCS	\$16,000	\$10,664	\$9,373	59%	\$0	\$ 16,000
6001	Cemetery - Grave Digging	Exp.	MCCS	MWS	\$25,000	\$16,656	\$18,305	73%	\$0	\$ 25,000
6006	Kojonup Cemetery - Niche Wall Maint	Exp.	MCCS	MWS	\$1,200	\$792	\$284	24%	\$0	\$ 1,200
6002	Kojonup Cemetery - Grounds Maint	Exp.	MCCS	MWS	\$10,000	\$6,656	\$10,972	110%	\$0	\$ 10,000
6000	Kojonup Cemetery - Trees	Exp.	MCCS	MWS	\$2,600	\$1,728	\$615	24%	\$0	\$ 2,600
6012	Boscabel Cemetry - Grounds Maint	Exp.	MCCS	MWS	\$800	\$520	\$198	25%	\$0	\$ 800
6014	Muradup Cemetery - Grounds Maintenance	Exp.	MCCS	MWS	\$1,500	\$992	\$5,596	373%	\$0	\$ 1,500
					\$57,100	\$38,008	\$45,343	79%	\$0	\$57,100
6013	Cemetery Fees (Inc GST)	Inc.	MCCS	MCCS	-\$22,000	-\$14,664	-\$14,964	68%	\$0	\$ (22,000)
6023	Cemetery Fees Licences (Not Inc GST)	Inc.	MCCS	MCCS	-\$6,000	-\$4,000	-\$100	2%	\$0	\$ (6,000)
					-\$28,000	-\$18,664	-\$15,064	54%	\$0	-\$28,000
Other Community Amenities - Public Conveniences & Other										
5998	Profit on Sale of Assets	Exp.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
6042	Harrison Place Conveniences - Maint	Exp.	MWS	R/BMC	\$2,100	\$1,392	\$281	13%	\$0	\$ 2,100
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	MWS	\$13,000	\$8,656	\$8,525	66%	\$0	\$ 13,000
6024	Curly Wig - Building Maintenance	Exp.	MWS	R/BMC	\$2,060	\$1,368	\$62	3%	\$0	\$ 2,060
6034	CWA - Building Maintenance	Exp.	MWS	MWS	\$3,670	\$2,432	\$1,491	41%	\$0	\$ 3,670
6064	Men's Shed - Building Maintenance	Exp.	MWS	MWS	\$1,020	\$664	\$252	25%	\$0	\$ 1,020
6052	Town Street & Park Seating	Exp.	MWS	MWS	\$2,000	\$1,320	\$2,960	148%	\$0	\$ 2,000
6054	Townscape Plan	Exp.	MWS	MWS	\$22,000	\$14,664	\$255	1%	\$0	\$ 22,000
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,500	\$1,000	\$1,201	80%	\$0	\$ 1,500
6132	Community Bus - Maintenance	Exp.	MWS	MWS	\$2,750	\$1,816	\$742	27%	\$0	\$ 2,750
6134	YMCA Bus Operating	Exp.	MWS	MWS	\$500	\$328	\$0	0%	\$0	\$ 500
6142	Admin Non Cash Realloc (Comm Dev)	Exp.	MWS	MCCS	\$2,325	\$1,544	\$1,568	67%	\$0	\$ 2,325
6152	Admin Cash Realloc (Comm Dev)	Exp.	MWS	MCCS	\$30,725	\$20,480	\$19,082	62%	\$0	\$ 30,725
					\$83,650	\$55,664	\$36,419	44%	\$0	\$83,650
6135	YMCA Bus Hire	Inc.	MWS	MCD&T	-\$50	-\$32	\$0	0%	\$0	\$ (50)
6133	Community Bus Hire	Inc.	MWS	MCD&T	-\$1,000	-\$664	-\$320	32%	\$0	\$ (1,000)
					-\$1,050	-\$696	-\$320	30%	\$0	-\$1,050
Other Community Amenities - Community Development										
6062	Salaries (Community Development)	Exp.	MCD&T	MCD&T	\$70,000	\$46,664	\$9,072	13%	\$0	\$ 70,000
6082	Superannuation	Exp.	MCD&T	MCCS	\$6,500	\$4,328	\$806	12%	\$0	\$ 6,500
6092	Employee Insurances	Exp.	MCD&T	MCCS	\$550	\$360	\$0	0%	\$0	\$ 550
6102	Conference & Training	Exp.	MCD&T	MCD&T	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
6153	Youth Activities / Events	Exp.	MCD&T	MCD&T	\$200	\$128	\$0	0%	\$0	\$ 200
6154	Events - Community	Exp.	MCD&T	MCD&T	\$3,500	\$2,320	\$2,468	71%	\$0	\$ 3,500
6155	Events - Marketing & Community Collateral	Exp.	MCD&T	MCD&T	\$2,000	\$1,328	\$21	1%	\$0	\$ 2,000
6167	Comm Development - Subscriptions	Exp.	MCD&T	MCD&T	\$500	\$328	\$0	0%	\$0	\$ 500
6168	Comm Development - Minor New	Exp.	MCD&T	MCD&T	\$6,400	\$4,256	\$5,712	89%	\$0	\$ 6,400
					\$91,650	\$61,040	\$18,078	20%	\$0	\$91,650
6173	Small Grants	Inc.	MCD&T	MCD&T	-\$4,000	-\$2,664	\$0		\$0	\$ (4,000)
6123	Events Revenue	Inc.	MCD&T	MCD&T	\$0	\$0	-\$121		\$0	\$ -
6178	Grant - Country Arts Bursary	Inc.	MCD&T	MCD&T	\$0	\$0	\$0		\$0	\$ -
					-\$4,000	-\$2,664	-\$121	3%	\$0	-\$4,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
Sanitation-Household Refuse										
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
014D	Depreciation (Sch 10)	Exp.	MRS	MCCS	\$7,000	\$4,664	\$3,925	56%	\$0	\$ 7,000
5022	Refuse Collection (Kerbside)	Exp.	MRS	MRS	\$53,518	\$35,672	\$31,292	58%	\$0	\$ 53,518
5012	Refuse Site - Maintenance	Exp.	MRS	MRS	\$2,000	\$1,328	\$4,826	241%	\$0	\$ 2,000
5013	Refuse Site - Rehabilitation	Exp.	MRS	MRS	\$5,000	\$3,328	\$5,011	100%	\$0	\$ 5,000
5002	Recycle Depot/Transfer Stn. - Contract	Exp.	MRS	MRS	\$77,393	\$51,584	\$46,013	59%	\$0	\$ 77,393
5122	Recycling Collection (Kerbside)	Exp.	MRS	MRS	\$53,518	\$35,672	\$33,469	63%	\$0	\$ 53,518
5142	Recycling Education	Exp.	MRS	MRS	\$500	\$328	\$0	0%	\$0	\$ 500
5036	Cash Admin Realloc (Refuse)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
5037	Non Cash Admin Realloc (Refuse)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
					\$198,929	\$132,576	\$124,536	63%	\$0	\$198,929
5023	Collection Charges (Kerbside)	Inc.	MRS	MCCS	-\$238,590	-\$159,056	-\$239,455	100%	\$0	\$ (238,590)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	MRS	-\$2,200	-\$1,464	\$0	0%	\$0	\$ (2,200)
5183	Sale of Recyclables	Inc.	MRS	MRS	-\$2,300	-\$1,528	\$0		\$0	\$ (2,300)
010P	Profit on Sale of Asset (Sch 10)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
					-\$243,090	-\$162,048	-\$239,455	99%	\$0	-\$243,090
Other Sanitation										
5027	Verge Pick Up - Hard Waste	Exp.	MRS	MRS	\$0	\$0	\$0		\$0	\$ -
5251	Street Bins Collection - Contract	Exp.	MRS	MRS	\$30,570	\$20,376	\$20,407	67%	\$0	\$ 30,570
5252	Street Bins Collection	Exp.	MRS	MRS	\$1,000	\$664	\$89	9%	\$0	\$ 1,000
5262	Replace/Aquire New Street Bins	Exp.	MRS	MWS	\$1,000	\$656	\$0	0%	\$0	\$ 1,000
					\$32,570	\$21,696	\$20,496	63%	\$0	\$32,570
5303	Litter Infringements	Inc.	MRS	MRS	-\$200	-\$128	\$0		\$0	\$ (200)
					-\$200	-\$128	\$0		\$0	-\$200
Sewerage										
5090	Liquid Waste Pond - Maintenance	Exp.	MRS	MRS	\$500	\$328	\$0	0%	\$0	\$ 500
					\$500	\$328	\$0	0%	\$0	\$500
5190	Liquid Waste Disposal Fees	Inc.	MRS	MRS	-\$2,000	-\$1,328	\$0	0%	\$0	\$ (2,000)
					-\$2,000	-\$1,328	\$0	0%	\$0	-\$2,000
Protection Of Environment										
114D	Depn (Env) Sch 10	Exp.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
040D	Depreciation (Sch 10)	Exp.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$10,128	\$0	0%	\$0	\$ 15,200
5612	NRM - Office Expenses	Exp.	MWS	CEO	\$1,500	\$1,000	\$210	14%	\$0	\$ 1,500
5614	NRM - SWCC Project	Exp.	MWS	CEO	\$0	\$0	\$4,057		\$0	\$ -
5616	NRM - Consultancy Fees	Exp.	MWS	CEO	\$22,000	\$14,664	\$14,175	64%	\$0	\$ 22,000
5601	NRM - Vehicle Costs	Exp.	MWS	CEO	\$500	\$328	\$0	0%	\$0	\$ 500
5723	NRM - 20m Trees Grant Expenditure	Exp.	MWS	CEO	\$16,000	\$10,664	\$9,692	61%	\$0	\$ 16,000
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	CEO	\$48,866	\$32,568	\$36,458	75%	\$0	\$ 48,866
5686	NRM - Enviromental Reserve M'ment	Exp.	MWS	MWS	\$11,000	\$7,328	\$5,290	48%	\$0	\$ 11,000
5681	Noxious Weeds	Exp.	MWS	MWS	\$5,000	\$3,328	\$280	6%	\$0	\$ 5,000
5687	Class A Reserve	Exp.	MWS	CEO	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCCS	\$2,325	\$1,544	\$1,568	67%	\$0	\$ 2,325
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCCS	\$27,311	\$18,200	\$16,962	62%	\$0	\$ 27,311
					\$151,702	\$101,080	\$88,693	58%	\$0	\$151,702
5603	NRM - Grants	Inc.	MWS	MCCS	-\$3,936	-\$2,624	-\$7,159		\$0	\$ (3,936)
5613	NRM - Contributions	Inc.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
					-\$3,936	-\$2,624	-\$7,159	182%	\$0	-\$3,936

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
<u>Town Planning & Reg Development</u>										
5842	Town Planning Salaries	Exp.	MRS	MRS	\$70,000	\$46,664	\$34,090	49%	\$0	\$ 70,000
5872	Superannuation (Town.Plng)	Exp.	MRS	MRS	\$6,500	\$4,328	\$2,788	43%	\$0	\$ 6,500
5882	Emp Insurances (Town.Plng)	Exp.	MRS	MCCS	\$550	\$360	\$0	0%	\$0	\$ 550
5922	T.P.S. Scheme - Review	Exp.	MRS	MRS	\$1,000	\$664	\$0		\$0	\$ 1,000
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCCS	\$930	\$616	\$627	67%	\$0	\$ 930
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
					\$92,636	\$61,728	\$45,986	50%	\$0	\$92,636
5973	Town.Plng Fees & Charges	Inc.	MRS	MRS	-\$5,000	-\$3,328	-\$2,826	57%	\$0	\$ (5,000)
					-\$5,000	-\$3,328	-\$2,826	57%	\$0	-\$5,000
11. RECREATION & CULTURE										
<u>Heritage Other Culture</u>										
019D	Depreciation (Sch 11)	Exp.	CEO	MCCS	\$1,000	\$664	\$656	66%	\$0	\$ 1,000
7002	Cash Cont - Historical Society	Exp.	CEO	CEO	\$2,350	\$1,560	\$0	0%	\$0	\$ 2,350
7012	Historical Society Rooms	Exp.	CEO	CEO	\$80	\$48	\$25	31%	\$0	\$ 80
7022	Old Military Barracks	Exp.	CEO	CEO	\$2,200	\$1,456	\$195	9%	\$0	\$ 2,200
7222	Old Military Barracks - Ground Maint	Exp.	CEO	MWS	\$3,000	\$1,984	\$4,527	151%	\$0	\$ 3,000
7024	Old Post Office	Exp.	CEO	MWS	\$1,090	\$720	\$1,749	161%	\$0	\$ 1,090
7032	Elverd Cottage - Building Mtce	Exp.	CEO	R/BMC	\$2,200	\$1,448	\$1,259	57%	\$0	\$ 2,200
7034	Elverd Cottage - Ground Maint	Exp.	CEO	MWS	\$1,200	\$792	\$566	47%	\$0	\$ 1,200
7106	Show Grounds - Building Maint.	Exp.	CEO	R/BMC	\$9,500	\$6,320	\$6,708	71%	\$0	\$ 9,500
7101	Annual Show - Works Assistance	Exp.	CEO	MWS	\$10,000	\$6,656	\$13,538	135%	\$0	\$ 10,000
7122	Wildflower Weekend	Exp.	CEO	MCD&T	\$5,000	\$3,328	\$4,067	81%	\$0	\$ 5,000
					\$37,620	\$24,976	\$33,291	88%	\$0	\$37,620
7243	Grant - Bush Tucker & Sculpture Trail	Inc.	CEO	MRS	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
<u>Libraries</u>										
018D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
6812	Library Salaries	Exp.	MCCS	MCCS	\$70,000	\$46,664	\$46,229	66%	\$0	\$ 70,000
6842	Superannuation (Lib.)	Exp.	MCCS	MCCS	\$6,200	\$4,128	\$4,070	66%	\$0	\$ 6,200
6852	Emp Insurances (Lib)	Exp.	MCCS	MCCS	\$920	\$608	\$1,869	203%	\$0	\$ 920
6862	Conference & Training (Lib)	Exp.	MCCS	MCCS	\$1,000	\$664	\$0	0%	\$0	\$ 1,000
6882	Library Operating Expenses	Exp.	MCCS	MCCS	\$3,000	\$2,000	\$320	11%	\$0	\$ 3,000
6892	Library Software Licencing	Exp.	MCCS	MCCS	\$1,100	\$728	\$0	0%	\$0	\$ 1,100
6902	Library Resource Purchases	Exp.	MCCS	MCCS	\$3,000	\$2,000	\$862	29%	\$0	\$ 3,000
6903	Regional Activity Plan Contribution	Exp.	MCCS	MCCS	\$1,200	\$800	\$4,657	388%	\$0	\$ 1,200
6907	Replace Lost/Damaged Books	Exp.	MCCS	MCCS	\$500	\$328	\$157	31%	\$0	\$ 500
6942	Admin Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
6952	Admin Non Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$2,325	\$1,544	\$1,568	67%	\$0	\$ 2,325
					\$102,901	\$68,560	\$68,213	66%	\$0	\$102,901
6963	Fines & Penalties - Lost Books	Inc.	MCCS	MCCS	-\$50	-\$32	\$0	0%	\$0	\$ (50)
6973	Sundry Income	Inc.	MCCS	MCCS	-\$100	-\$64	-\$70	70%	\$0	\$ (100)
					-\$150	-\$96	-\$70	47%	\$0	-\$150

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
Other Recreation And Sport										
017D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$268,000	\$178,664	\$162,654	61%	\$0	\$ 268,000
033P	Loss on Sale of Assets - Other Rec	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
6362	Kojonup Springs - Conveniences	Exp.	MCCS	MWS	\$13,000	\$8,656	\$11,670	90%	\$0	\$ 13,000
6364	Kojonup Springs - Ground Maint	Exp.	MCCS	MWS	\$16,000	\$10,664	\$7,434	46%	\$0	\$ 16,000
6372	Apex Park Conveniences - Operating	Exp.	MCCS	MWS	\$32,500	\$21,640	\$25,452	78%	\$0	\$ 32,500
6373	Apex Park Conveniences - Building Maint	Exp.	MCCS	R/BMC	\$2,000	\$1,328	\$882	44%	\$0	\$ 2,000
6374	Apex Park - Grounds Maint	Exp.	MCCS	MWS	\$45,000	\$29,976	\$25,665	57%	\$0	\$ 45,000
6382	Railway Reserve - Conveniences	Exp.	MCCS	MWS	\$2,300	\$1,528	\$2,245	98%	\$0	\$ 2,300
6394	Railway Reserve - Grounds Maint	Exp.	MCCS	MWS	\$13,500	\$8,984	\$9,842	73%	\$0	\$ 13,500
6502	CSRFF - Shire 1/3 Contribution	Exp.	MCCS	MWS	\$9,500	\$6,328	\$11,421	120%	\$0	\$ 9,500
6401	Trails Master Planning	Exp.	MCCS	MWS	\$3,000	\$2,000	\$3,000	100%	\$0	\$ 3,000
6402	Sports Complex - Netball Conveniences	Exp.	MCCS	MWS	\$3,800	\$2,528	\$3,544	93%	\$0	\$ 3,800
6403	Sports Complex - Netball Area Maint.	Exp.	MCCS	MWS	\$2,000	\$1,320	\$0	0%	\$0	\$ 2,000
6554	Sports Complex - Building Maint	Exp.	MCCS	MRS	\$10,000	\$6,664	\$5,522	55%	\$0	\$ 10,000
6404	Sports Complex - Grounds Maint	Exp.	MCCS	MWS	\$102,000	\$67,992	\$80,496	79%	\$0	\$ 102,000
6552	Sports Complex - Cleaning	Exp.	MCCS	MWS	\$10,000	\$6,656	\$3,715	37%	\$0	\$ 10,000
6477	Sports Complex - Utilities	Exp.	MCCS	MCD&T	\$22,080	\$14,712	\$10,989	50%	\$5,000	\$ 17,080
6408	Sports Complex - Conveniences	Exp.	MCCS	MWS	\$5,000	\$3,320	\$3,084	62%	\$0	\$ 5,000
6414	Sports Complex - Reticulation	Exp.	MCCS	MWS	\$1,000	\$664	\$271	27%	\$0	\$ 1,000
6415	Sports Complex - Oval Lighting	Exp.	MCCS	MWS	\$0	\$0	\$470		-\$5,000	\$ 5,000
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCCS	MRS	\$10,300	\$6,856	\$9,829	95%	\$0	\$ 10,300
6435	Water - Showgrounds Dam Maintenance	Exp.	MCCS	MRS	\$1,000	\$656	\$2,541	254%	\$0	\$ 1,000
6412	Hillman Park - Grounds Maintenance	Exp.	MCCS	MWS	\$10,000	\$6,656	\$3,702	37%	\$0	\$ 10,000
6392	Newstead Park- Grounds Maint	Exp.	MCCS	MWS	\$13,000	\$8,656	\$8,774	67%	\$0	\$ 13,000
6422	Kojonup Bk (Piesse Park) - Grounds Maint	Exp.	MCCS	MWS	\$12,500	\$8,320	\$6,704	54%	\$0	\$ 12,500
6444	Muradup Townsite Grounds	Exp.	MCCS	MWS	\$14,000	\$9,320	\$7,973	57%	\$0	\$ 14,000
6452	Playground Safety & Minor Upgrades	Exp.	MCCS	MWS	\$2,300	\$1,528	\$67	3%	\$0	\$ 2,300
6454	Kojonup Town Entrances	Exp.	MCCS	MWS	\$3,800	\$2,520	\$2,027	0%	\$0	\$ 3,800
6474	Industrial Area Slashing & Spraying	Exp.	MCCS	MWS	\$1,000	\$664	\$558	56%	\$0	\$ 1,000
6478	Kids Sport Program Expenditure	Exp.	MCCS	MCD&T	\$4,000	\$2,664	\$1,891	47%	\$0	\$ 4,000
6492	Myrtle Benn Reserve	Exp.	MCCS	MWS	\$6,000	\$4,000	\$1,932	32%	\$0	\$ 6,000
6494	Sundry Reserves	Exp.	MCCS	MWS	\$20,000	\$13,320	\$17,728	89%	\$0	\$ 20,000
6792	Admin Cash Reallocated (Other Rec)	Exp.	MCCS	MCCS	\$26,628	\$17,752	\$16,538	62%	\$0	\$ 26,628
					\$685,208	\$456,536	\$448,619	65%	\$0	\$685,208
6503	CSRFF Funding	Inc.	MCCS	MCD&T	\$0	\$0	\$0		\$0	\$ -
6564	Kidsport Funding	Inc.	MCCS	MCCS	-\$4,000	-\$2,667	-\$7,435	186%	\$0	\$ (4,000)
6563	Vehicle Reimbursement - Club Dev Off	Inc.	MCCS	MCCS	-\$5,000	-\$3,328	\$0	0%	\$0	\$ (5,000)
6513	Contrib - Foot Club Sports Complex	Inc.	MCCS	MCCS	-\$5,800	-\$3,864	\$0	0%	\$0	\$ (5,800)
6523	Complex Building Hire Fees	Inc.	MCCS	MCCS	-\$3,000	-\$2,000	-\$609	20%	\$0	\$ (3,000)
6533	Rec Ground Lease Fees	Inc.	MCCS	MCCS	-\$1,500	-\$1,000	\$0	0%	\$0	\$ (1,500)
6553	Contribution - Dept Education - Oval	Inc.	MCCS	MCCS	-\$32,000	\$0	\$0	0%	\$0	\$ (32,000)
					-\$51,300	-\$12,859	-\$8,045	16%	\$0	-\$51,300
Public Halls.Civic Centres										
016D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$39,000	\$26,000	\$32,335	83%	\$0	\$ 39,000
017P	Loss on Sale of Assets	Inc.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
6202	Memorial Hall - Cleaning & Conveniences	Exp.	MCCS	MWS	\$16,000	\$10,648	\$21,797	136%	\$0	\$ 16,000
6214	Memorial Hall - Building Maint	Exp.	MCCS	R/BMC	\$16,200	\$10,784	\$8,505	52%	\$0	\$ 16,200
6224	Memorial Hall - Grounds Maint	Exp.	MCCS	MWS	\$4,000	\$2,648	\$2,272	57%	\$0	\$ 4,000
6216	Mobrup Hall - Building Expenses	Exp.	MCCS	R/BMC	\$10	\$0	\$7	74%	\$0	\$ 10
6218	Muradup Hall - Building Expenses	Exp.	MCCS	R/BMC	\$3,600	\$2,392	\$2,095	58%	\$0	\$ 3,600
6219	Qualeup Hall - Building Expenses	Exp.	MCCS	R/BMC	\$3,000	\$2,000	\$0	0%	\$0	\$ 3,000
6226	Changerup Hall - Building Expenses	Exp.	MCCS	R/BMC	\$100	\$64	\$0	0%	\$0	\$ 100
6227	Boscabel Hall - Building Expenses	Exp.	MCCS	R/BMC	\$100	\$64	\$737	737%	\$0	\$ 100
6212	RSL Hall - Cleaning & Conveniences	Exp.	MCCS	MWS	\$5,000	\$3,328	\$5,693	114%	\$0	\$ 5,000
6324	RSL Hall - Building Maint	Exp.	MCCS	R/BMC	\$4,700	\$3,128	\$1,553	33%	\$0	\$ 4,700
					\$91,710	\$61,056	\$74,995	82%	\$0	\$91,710
6203	Memorial Hall Rentals	Inc.	MCCS	MCD&T	-\$5,000	-\$3,328	-\$4,655	93%	\$0	\$ (5,000)
6213	RSL Hall - Rental	Inc.	MCCS	MCD&T	-\$3,000	-\$2,000	-\$1,130	38%	\$0	\$ (3,000)
					-\$8,000	-\$5,328	-\$5,785	72%	\$0	-\$8,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
<u>Swimming Areas & Beaches</u>										
031P	Loss on Sale of Assets (Pool)	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
050D	Depreciation	Exp.	MCCS	MCCS	\$102,000	\$68,000	\$49,987	49%	\$0	\$ 102,000
012A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
6292	Admin Cash Reallocated (Pools)	Exp.	MCCS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
6257	Utilities	Exp.	MCCS	MCCS	\$25,000	\$16,664	\$19,993	80%	\$0	\$ 25,000
6254	Consumables & Minor Expenses	Exp.	MCCS	MCCS	\$8,000	\$5,328	\$3,552	44%	\$0	\$ 8,000
6258	Insurance	Exp.	MCCS	MCCS	\$8,000	\$5,328	\$8,143	102%	\$0	\$ 8,000
6252	Building Maintenance	Exp.	MCCS	R/BMC	\$2,800	\$1,864	\$1,128	40%	\$0	\$ 2,800
6261	Maintenance - Builder	Exp.	MCCS	MCCS	\$1,500	\$992	\$0	0%	\$0	\$ 1,500
6262	Grounds Maintenance	Exp.	MCCS	MWS	\$3,000	\$1,992	\$1,203	40%	\$0	\$ 3,000
6272	Equipment Maintenance	Exp.	MCCS	MCCS	\$15,000	\$9,992	\$14,174	94%	\$0	\$ 15,000
New	Winter Maintenance	Exp.	MCCS	MWS	\$0	\$0	\$0		-\$5,400	\$ 5,400
6274	Kiosk COGS	Inc.	MCCS	MCCS	\$7,000	\$4,664	\$4,461	64%	\$0	\$ 7,000
6352	Salaries	Exp.	MCCS	MCCS	\$77,250	\$51,496	\$48,826	63%	\$0	\$ 77,250
6353	Superannuation	Exp.	MCCS	MCCS	\$7,000	\$4,664	\$4,543	65%	\$0	\$ 7,000
6354	Conferences & Training	Exp.	MCCS	MCCS	\$2,500	\$1,656	\$109	4%	\$0	\$ 2,500
					\$272,706	\$181,736	\$164,599	60%	-\$5,400	\$278,106
6294	Entry Fees - Season Tickets	Inc.	MCCS	MCCS	-\$11,000	-\$9,165	-\$11,196	102%	\$0	\$ (11,000)
6296	Entry Fees - Daily Entry	Inc.	MCCS	MCCS	-\$9,500	-\$7,915	-\$6,937	73%	\$0	\$ (9,500)
6295	Kiosk Sales	Inc.	MCCS	MCCS	-\$11,500	-\$9,580	-\$8,528	74%	\$0	\$ (11,500)
6293	Miscellaneous Revenue	Inc.	MCCS	MCCS	\$0	\$0	\$0		\$6,000	\$ (6,000)
					-\$32,000	-\$26,660	-\$26,661	83%	\$6,000	-\$38,000
<u>Television & Radio Rebroadcast</u>										
6752	Television Translator	Exp.	MCCS	MWS	\$200	\$120	\$23	11%	\$0	\$ 200
6772	VHF Repeater Operating/Maintenance	Exp.	MCCS	CEO	\$1,450	\$960	\$106	7%	\$0	\$ 1,450
					\$1,650	\$1,080	\$129	8%	\$0	\$1,650

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
12. TRANSPORT										
<u>Airport Control</u>										
7762	Airport Building - Maintenance	Exp.	MRS	R/BMC	\$3,260	\$2,152	\$1,911	59%	\$0	\$ 3,260
7764	Airport Building - Cleaning	Exp.	MRS	R/BMC	\$900	\$600	\$350	39%	\$0	\$ 900
7772	Airstrip Operations	Exp.	MRS	MRS	\$500	\$328	\$64	13%	\$0	\$ 500
7774	Airstrip Ground Maint	Exp.	MRS	MWS	\$7,000	\$4,664	\$2,912	42%	\$0	\$ 7,000
					\$11,660	\$7,744	\$5,236	45%	\$0	\$11,660
7773	Billboard Advertising	Inc.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
7794	RADS Grant Airstrip	Inc.	MRS	MRS	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
<u>Const. Sts,Rds,Bridges,Depots</u>										
020D	Depreciation (Sch 12)	Exp.	MWS	MCCS	\$1,750,000	\$1,166,664	\$1,205,187	69%	\$0	\$ 1,750,000
					\$1,750,000	\$1,166,664	\$1,205,187	69%	\$0	\$1,750,000
7375	Grant - MRWA Direct	Inc.	MWS	MWS	-\$94,640	-\$63,088	-\$153,817	163%	\$0	\$ (94,640)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	-\$544,667	-\$181,482	-\$394,927	73%	\$0	\$ (544,667)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	-\$388,195	-\$258,792	-\$53,704	14%	\$0	\$ (388,195)
1344	Grant - FAGS - Bridges	Inc.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
7465	Grant - Blackspot	Inc.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
					-\$1,027,502	-\$503,362	-\$602,448	59%	\$0	-\$1,027,502
<u>Mtce Sts,Rds,Bridges,Depots</u>										
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$15,000	\$9,992	\$1,867	12%	\$0	\$ 15,000
7662	Bridge Maintenance	Exp.	MWS	MWS	\$35,000	\$23,328	\$32,894	94%	\$0	\$ 35,000
7672	Footpath Maintenance	Exp.	MWS	MWS	\$10,000	\$6,656	\$2,759	28%	\$0	\$ 10,000
7652	Road Maintenance	Exp.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
7682	Lighting of Streets	Exp.	MWS	MCCS	\$55,000	\$36,664	\$34,250	62%	\$0	\$ 55,000
7692	Depot - Maintenance	Exp.	MWS	MWS	\$36,000	\$23,984	\$36,052	100%	\$0	\$ 36,000
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	MWS	\$7,000	\$4,656	\$4,391	63%	\$0	\$ 7,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,100	\$720	\$72	7%	\$0	\$ 1,100
7704	Depot - Cleaning	Exp.	MWS	MWS	\$16,000	\$10,664	\$9,884	62%	\$0	\$ 16,000
RM01	Grading	Exp.	MWS	MWS	\$490,000	\$326,656	\$456,188	93%	\$0	\$ 490,000
RM02	Grading - Summer	Exp.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$100,000	\$66,656	\$110,961	111%	\$0	\$ 100,000
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$71,000	\$47,328	\$85,992	121%	\$0	\$ 71,000
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$31,000	\$20,664	\$70,646	228%	\$0	\$ 31,000
RM06	Roadside Spraying	Exp.	MWS	MWS	\$35,000	\$23,328	\$19,825	57%	\$0	\$ 35,000
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$48,451	\$32,288	\$72,509	150%	-\$6,569	\$ 55,020
RM10	Traffic Counter Transportation	Exp.	MWS	MWS	\$700	\$464	\$591	84%	\$0	\$ 700
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$2,000	\$1,328	\$560	28%	\$0	\$ 2,000
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$70,000	\$46,656	\$16,333	23%	\$0	\$ 70,000
RM16	Townsite - Kojonup Verge Mtce	Exp.	MWS	MWS	\$73,000	\$48,656	\$73,354	100%	\$0	\$ 73,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	MWS	\$13,500	\$8,984	\$10,968	81%	\$0	\$ 13,500
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	MWS	\$13,000	\$8,656	\$761	6%	\$0	\$ 13,000
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	MWS	\$15,000	\$10,000	\$1,250	8%	\$0	\$ 15,000
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$667	\$0	0%	\$0	\$ 1,000
RM22	Removal of Street Trees	Exp.	MWS	MWS	\$10,000	\$6,664	\$4,421	44%	\$0	\$ 10,000
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$6,664	\$3,578	36%	\$0	\$ 10,000
RM24	Car Park Line marking	Exp.	MWS	MWS	\$5,000	\$3,328	\$0	0%	\$0	\$ 5,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MWS	\$273,110	\$182,072	\$169,618	62%	\$0	\$ 273,110
					\$1,436,861	\$957,723	\$1,219,722	85%	-\$6,569	\$1,443,430
7605	Sale of Small Items	Inc.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
7683	Grant - Street Light Subsidy	Inc.	MWS	MCCS	-\$10,000	-\$6,664	\$0	0%	\$0	\$ (10,000)
					-\$10,000	-\$6,664	\$0	0%	\$0	-\$10,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
13. ECONOMIC SERVICES										
<u>Building Control</u>										
8552	Building Admin. Salaries	Exp.	MRS	MRS	\$95,000	\$63,328	\$70,451	74%	\$0	\$ 95,000
8572	Building Superannuation	Exp.	MRS	MCCS	\$19,000	\$12,664	\$9,816	52%	\$0	\$ 19,000
8602	Other Employee Costs (Bldg)	Exp.	MRS	MCCS	\$3,200	\$2,128	\$1,869	58%	\$0	\$ 3,200
8612	Vehicle Operating	Exp.	MRS	MRS	\$5,000	\$3,328	\$3,478	70%	\$0	\$ 5,000
8622	Building Control Expenses	Exp.	MRS	MRS	\$2,500	\$1,664	\$2,464	99%	\$0	\$ 2,500
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCCS	\$13,656	\$9,096	\$8,481	62%	\$0	\$ 13,656
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCCS	\$930	\$616	\$627	67%	\$0	\$ 930
					\$139,286	\$92,824	\$97,185	70%	\$0	\$139,286
8653	Building Permit Application Fees	Inc.	MRS	MRS	-\$6,000	-\$4,000	-\$4,031	67%	\$0	\$ (6,000)
8663	BCITF & BSL Commissions	Inc.	MRS	MRS	-\$250	-\$160	-\$118	47%	\$0	\$ (250)
8633	Private Pool Inspection Charges	Inc.	MRS	MRS	-\$1,200	-\$800	-\$701	58%	\$0	\$ (1,200)
8643	Shared Resources	Inc.	MRS	MRS	-\$17,600	-\$11,728	-\$8,413	48%	\$0	\$ (17,600)
					-\$25,050	-\$16,688	-\$13,263	53%	\$0	-\$25,050
<u>Other Economic Services</u>										
014P	Profit/Loss (Sch 13)	Exp.	MRS	MCCS	\$0	\$0	\$0		\$0	\$ -
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	MCCS	\$100	\$64	\$41	41%	\$0	\$ 100
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$5,000	\$3,320	\$3,621	72%	\$0	\$ 5,000
8801	Wash Down Bay - Other	Exp.	MRS	MWS	\$0	\$0	\$0		\$0	\$ -
8807	Wash Down Bay - Utilities	Exp.	MRS	MWS	\$12,000	\$8,000	\$6,999	58%	\$0	\$ 12,000
8800	Saleyards - Grounds Maintenance	Exp.	MRS	MWS	\$5,800	\$3,856	\$15,580	269%	\$0	\$ 5,800
8802	Saleyards - Other	Exp.	MRS	MWS	\$1,100	\$728	\$1,074	98%	\$0	\$ 1,100
8808	Saleyards - Insurances	Exp.	MRS	MCCS	\$280	\$184	\$295	105%	\$0	\$ 280
8814	Kojonup Business Hub (4.3.2)	Exp.	MRS	MCCS	\$10,000	\$6,656	\$0	0%	\$0	\$ 10,000
					\$34,280	\$22,808	\$27,611	81%	\$0	\$34,280
8013	Wash Down Bay - Fees	Inc.	MRS	MCCS	-\$24,000	-\$16,000	-\$8,373	35%	\$0	\$ (24,000)
8803	Saleyards - Fees	Inc.	MRS	MCCS	-\$30,000	-\$24,990	-\$39,955	133%	\$0	\$ (30,000)
					-\$54,000	-\$40,990	-\$48,328	89%	\$0	-\$54,000
<u>Rural Services</u>										
023D	Depreciation (Sch 13)	Exp.	MRS	MCCS	\$15,000	\$10,000	\$2,754	18%	\$0	\$ 15,000
8002	Water Standpipes	Exp.	MRS	MWS	\$10,000	\$6,664	\$14,358	144%	\$0	\$ 10,000
8006	Rural Street Addressing	Exp.	MRS	MCCS	\$500	\$328	\$0	0%	\$0	\$ 500
					\$25,500	\$16,992	\$17,111	67%	\$0	\$25,500
8003	Water Standpipe Charges	Inc.	MRS	MCCS	-\$12,000	-\$8,000	-\$12,875	107%	\$0	\$ (12,000)
8113	Dep't of Water Grant - Water Re-use	Inc.	MRS	MCCS	\$0	\$0	-\$16,000		\$16,000	\$ (16,000)
					-\$12,000	-\$8,000	-\$28,875	241%	\$16,000	-\$28,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
Tourism & Area Promotion - The Kodja Place										
013P	Loss On Sale Of Assets (Sch 13)	Exp.	MCD&T	MCCS	\$0	\$0	\$0		\$0	\$ -
022D	Depreciation (Sch 13)	Exp.	MCD&T	MCCS	\$115,000	\$76,664	\$54,587	47%	\$0	\$ 115,000
055D	Depreciation (Sch 13)	Exp.	MCD&T	MCCS	\$0	\$0	\$118		\$0	\$ -
017A	Annual Leave Accrual	Exp.	MCD&T	MCCS	\$0	\$0	\$0		\$0	\$ -
017L	Long Service Leave Accrual	Exp.	MCD&T	MCCS	\$0	\$0	\$0		\$0	\$ -
8109	Story Area (MOSAIC)	Exp.	MCD&T	MCD&T	\$3,000	\$2,000	\$90	3%	\$0	\$ 3,000
8367	Story Area (Digital)	Exp.	MCD&T	MCD&T	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
8110	Catering	Exp.	MCD&T	MCD&T	\$3,000	\$2,000	\$1,103	37%	\$0	\$ 3,000
8368	Activity (Educational)	Exp.	MCD&T	MCD&T	\$500	\$328	\$0	0%	\$0	\$ 500
8126	Insurances - Various	Exp.	MCD&T	MCCS	\$12,100	\$8,064	\$12,407	103%	\$0	\$ 12,100
8152	Public Liability Insurance	Exp.	MCD&T	MCCS	\$6,320	\$4,208	\$6,630	105%	\$0	\$ 6,320
8142	Printing, Stationary & Office Expenses	Exp.	MCD&T	MCD&T	\$5,000	\$3,328	\$2,140	43%	\$0	\$ 5,000
8162	Building Maintenance	Exp.	MCD&T	MCD&T	\$9,000	\$5,992	\$6,898	77%	\$0	\$ 9,000
8557	Building Maintenance - BCC	Exp.	MCD&T	MCD&T	\$0	\$0	\$1,384		\$0	\$ -
8164	Utilities	Exp.	MCD&T	MCD&T	\$25,000	\$16,664	\$17,059	68%	\$0	\$ 25,000
8166	Cleaning	Exp.	MCD&T	MWS	\$24,000	\$15,984	\$18,996	79%	\$0	\$ 24,000
8172	Grounds Maintenance	Exp.	MCD&T	MWS	\$53,000	\$35,328	\$33,515	63%	\$0	\$ 53,000
8192	Misc Expenses	Exp.	MCD&T	MCD&T	\$2,000	\$1,328	\$567	28%	\$0	\$ 2,000
8302	Salaries (Tourism)	Exp.	MCD&T	MCD&T	\$220,000	\$146,664	\$185,810	84%	\$0	\$ 220,000
8322	Employee Insurances (Tourism)	Exp.	MCD&T	MCD&T	\$4,060	\$2,704	\$3,737	92%	\$0	\$ 4,060
8332	Superannuation (Tourism)	Exp.	MCD&T	MCD&T	\$20,000	\$13,328	\$13,265	66%	\$0	\$ 20,000
8532	Superannuation	Exp.	MCD&T	MCD&T	\$0	\$0	\$3,723		\$0	\$ -
8112	Fringe Benefits Tax	Exp.	MCD&T	MCD&T	\$7,000	\$4,664	\$2,867	41%	\$0	\$ 7,000
8362	Vehicle Operating	Exp.	MCD&T	MCD&T	\$1,000	\$664	\$989	99%	\$0	\$ 1,000
8342	Conferences & Training	Exp.	MCD&T	MCD&T	\$3,000	\$2,000	\$0	0%	\$0	\$ 3,000
8312	Legal Expenses	Exp.	MCD&T	CEO	\$1,000	\$664	\$0	0%	\$0	\$ 1,000
8357	Kodja Place Consultants (Inc. IT)	Exp.	MCD&T	MCD&T	\$2,000	\$1,328	\$0	0%	\$0	\$ 2,000
8434	Oral & Video Histories	Exp.	MCD&T	MCD&T	\$3,000	\$2,000	\$0	0%	\$0	\$ 3,000
8358	Websites	Exp.	MCD&T	MCD&T	\$18,776	\$12,512	\$17,502	93%	\$0	\$ 18,776
8444	Retail Stock - COGS	Exp.	MCD&T	MCD&T	\$45,000	\$30,000	\$21,632	48%	\$0	\$ 45,000
8354	Subscriptions, Accreditation, etc.	Exp.	MCD&T	MCD&T	\$8,000	\$5,328	\$5,433	68%	\$0	\$ 8,000
8364	Tour Guide Expenses	Exp.	MCD&T	MCD&T	\$4,500	\$3,000	\$3,080	68%	\$0	\$ 4,500
8394	Events	Exp.	MCD&T	MCD&T	\$4,000	\$2,664	\$2,012	50%	\$0	\$ 4,000
8314	Brochures	Exp.	MCD&T	MCD&T	\$8,000	\$5,328	\$0	0%	\$0	\$ 8,000
8412	Admin Cash Realloc (Tourism)	Exp.	MCD&T	MCCS	\$120,168	\$80,112	\$74,632	62%	\$0	\$ 120,168
8422	Non Cash Admin Realloc (Tourism)	Exp.	MCD&T	MCCS	\$2,325	\$1,544	\$1,568	67%	\$0	\$ 2,325
					\$731,749	\$487,720	\$491,745	67%	\$0	\$731,749
8205	Visitor Fees	Inc.	MCD&T	MCD&T	-\$9,000	-\$6,000	-\$5,055	56%	\$0	\$ (9,000)
8203	Hire Fees	Inc.	MCD&T	MCD&T	-\$1,200	-\$1,600	-\$1,434	119%	\$0	\$ (1,200)
8204	Tour Groups	Inc.	MCD&T	MCD&T	-\$7,000	-\$4,664	-\$1,588	23%	\$0	\$ (7,000)
8207	Activity Fees	Inc.	MCD&T	MCD&T	-\$1,000	-\$664	-\$1,113	111%	\$0	\$ (1,000)
8213	Café Lease Fees	Inc.	MCD&T	MCD&T	-\$12,000	-\$8,000	-\$5,526	46%	\$0	\$ (12,000)
8283	Donations	Inc.	MCD&T	MCD&T	-\$1,000	-\$664	-\$994	99%	\$0	\$ (1,000)
8223	Cooperative Advertising	Inc.	MCD&T	MCD&T	-\$10,000	-\$6,664	-\$455	5%	\$0	\$ (10,000)
8233	Advertising - Map & Info Bay	Inc.	MCD&T	MCD&T	-\$2,000	-\$1,328	-\$91	5%	\$0	\$ (2,000)
8243	Retail Sales	Inc.	MCD&T	MCD&T	-\$67,000	-\$44,664	-\$40,926	61%	\$0	\$ (67,000)
8253	Sales - Goods on Consignment	Inc.	MCD&T	MCD&T	-\$500	-\$328	\$0	0%	\$0	\$ (500)
8263	Sales - Commissions	Inc.	MCD&T	MCD&T	-\$1,000	-\$664	\$0	0%	\$0	\$ (1,000)
114P	Profit on Sale of Assets	Inc.	MCD&T	MCCS	-\$500	-\$328	\$0	0%	\$0	\$ (500)
					-\$112,200	-\$75,568	-\$57,181	51%	\$0	-\$112,200
	<i>Net Profit/loss The Kodja Place</i>				-\$619,549	-\$412,152	-\$434,564	70%	\$0	-\$619,549
Tourism & Area Promotion - The Black Cockatoo Café										
		Exp.	MCD&T	MCD&T	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
8503	Trading Income	Inc.	MCD&T	MCD&T	\$0	\$0	\$0		\$0	\$ -
					\$0	\$0	\$0		\$0	\$0
	<i>Net Profit/(loss) The Black Cockatoo Café</i>				\$0	\$0	\$0		\$0	\$0

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Tourism & Area Promotion - Other										
029D	Depreciation	Exp.	MCD&T	MCCS	\$120,000	\$80,000	\$64,085	53%	\$0	\$ 120,000
8101	Kojonup Marketing & Promotions	Exp.	MCD&T	MCD&T	\$10,000	\$6,664	\$2,459	25%	\$0	\$ 10,000
8102	Tourism Economic Report	Exp.	MCD&T	CEO	\$20,000	\$13,328	\$0	0%	\$17,000	\$ 3,000
8414	Wool Wagon	Exp.	MCD&T	R/BMC	\$200	\$128	\$0	0%	\$0	\$ 200
8374	Australia Day Breakfast	Exp.	MCD&T	MCD&T	\$1,000	\$656	\$963	96%	\$0	\$ 1,000
8432	Railway Station Building Maintenance	Exp.	MCD&T	R/BMC	\$1,000	\$656	\$1,135	114%	\$0	\$ 1,000
8402	Tourist Railway - 50% Cont to Insurance	Exp.	MCD&T	CEO	\$4,008	\$2,672	\$333	8%	\$0	\$ 4,008
					\$156,208	\$104,104	\$68,975	44%	\$17,000	\$139,208
14. OTHER PROPERTY & SERVICES										
Materials In Store										
9452	Stock Variance Account	Exp.	MWS	MCCS	\$100	\$64	\$0		\$0	\$ 100
					\$100	\$64	\$0		\$0	\$100
Plant Operation Costs										
9342	Fuel & Oil	Exp.	MWS	MWS	\$210,000	\$140,000	\$138,244	66%	\$0	\$ 210,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$15,000	\$10,000	\$6,457	43%	\$0	\$ 15,000
9362	Parts, Ext Work & Sundries	Exp.	MWS	MWS	\$115,000	\$76,656	\$63,465	55%	\$0	\$ 115,000
9363	Purchase of Tools	Exp.	MWS	MWS	\$3,000	\$2,000	\$344	11%	\$0	\$ 3,000
9372	Wages & Overheads	Exp.	MWS	MWS	\$180,000	\$120,000	\$94,157	52%	\$0	\$ 180,000
9222	Wages - Store	Exp.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
9382	Vehicles - Insurance	Exp.	MWS	MWS	\$45,300	\$30,200	\$44,445	98%	\$0	\$ 45,300
9386	Vehicles - Licences	Exp.	MWS	MWS	\$26,000	\$17,328	\$766	3%	\$0	\$ 26,000
112P	Loss On Sale Of Assets (Sch 12)	Exp.	MWS	MCCS	\$11,300	\$7,528	\$0	0%	\$0	\$ 11,300
9402	Less POC Allocated To W. & S.	Exp.	MWS	MCCS	-\$605,600	-\$403,728	-\$308,508	51%	\$0	\$ (605,600)
021D	Depreciation (Sch 12)	Exp.	MWS	MCCS	\$355,000	\$236,664	\$218,113	61%	\$0	\$ 355,000
025D	Depreciation W/Back	Exp.	MWS	MCCS	-\$355,000	-\$236,664	-\$222,745	63%	\$0	\$ (355,000)
9406	Admin Realloc - Cash (POC)	Exp.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
					\$0	-\$16	\$34,739		\$0	\$0
9373	Contributions Plant Op Costs - Various	Inc.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
012P	Profit On Sale Of Assets (Sch 12)	Inc.	MWS	MCCS	-\$23,900	\$0	\$0	0%	\$0	\$ (23,900)
9393	Income - Diesel Fuel Rebates	Inc.	MWS	MCCS	-\$35,000	-\$23,328	-\$26,858	77%	\$0	\$ (35,000)
					-\$58,900	-\$23,328	-\$26,858	46%	\$0	-\$58,900
Private Works										
9002	Private Works	Exp.	MWS	MWS	\$7,200	\$4,792	\$3,169	44%	\$0	\$ 7,200
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
					\$7,200	\$4,792	\$3,169	44%	\$0	\$7,200
9003	Private Works Income	Inc.	MWS	MWS	-\$8,000	-\$5,328	-\$1,342	17%	\$0	\$ (8,000)
9009	Pte Works-Income-Other Councils	Inc.	MWS	MWS	\$0	\$0	\$0		\$0	\$ -
					-\$8,000	-\$5,328	-\$1,342	17%	\$0	-\$8,000

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
Public Works Overheads										
9022	Salaries - Supervisors & Assistant	Exp.	MWS	MWS	\$160,000	\$106,664	\$166,574	104%	\$0	\$ 160,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$17,500	\$11,664	\$12,675	72%	\$0	\$ 17,500
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$2,200	\$1,456	\$0	0%	\$0	\$ 2,200
9062	Emp Insurances (Supervisors)	Exp.	MWS	MWS	\$2,050	\$1,360	\$1,869	91%	\$0	\$ 2,050
9072	Other Staff Expenses (Inc. FBT)	Exp.	MWS	MWS	\$24,000	\$15,984	\$9,304	39%	\$0	\$ 24,000
9082	Vehicle Operating	Exp.	MWS	MWS	\$26,000	\$17,328	\$14,640	56%	\$0	\$ 26,000
9084	Consulting Technical	Exp.	MWS	MWS	\$15,000	\$10,000	\$736	5%	\$0	\$ 15,000
9092	Office Expenses	Exp.	MWS	MWS	\$10,000	\$6,656	\$6,117	61%	\$0	\$ 10,000
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$4,500	\$2,992	\$5,845	130%	\$0	\$ 4,500
9095	RAMM Road Inventory	Exp.	MWS	MWS	\$10,000	\$6,664	\$20,457	205%	\$0	\$ 10,000
9102	Training Exp.	Exp.	MWS	MWS	\$90,000	\$59,992	\$71,226	79%	\$0	\$ 90,000
9112	Meetings	Exp.	MWS	MWS	\$36,000	\$24,000	\$22,424	62%	\$0	\$ 36,000
9122	Annual Leave	Exp.	MWS	MWS	\$140,000	\$93,328	\$82,857	59%	\$0	\$ 140,000
9132	Public Holidays	Exp.	MWS	MWS	\$84,000	\$56,000	\$43,362	52%	\$0	\$ 84,000
9142	Sick Leave	Exp.	MWS	MWS	\$55,000	\$36,664	\$46,641	85%	\$0	\$ 55,000
9152	Superannuation	Exp.	MWS	MWS	\$160,000	\$106,664	\$101,325	63%	\$0	\$ 160,000
9162	Workers Comp Insurance	Exp.	MWS	MCCS	\$34,550	\$23,032	\$31,767	92%	\$0	\$ 34,550
9172	Staff Functions	Exp.	MWS	MWS	\$2,000	\$1,328	\$1,878	94%	\$0	\$ 2,000
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$26,664	\$21,071	53%	\$0	\$ 40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$19,000	\$12,664	\$15,350	81%	\$0	\$ 19,000
9262	Emp Insurances	Exp.	MWS	MCCS	\$3,800	\$2,528	\$3,918	103%	\$0	\$ 3,800
9182	Insurance on Works	Exp.	MWS	MWS	\$4,150	\$2,760	\$4,145		\$0	\$ 4,150
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,500	\$3,664	\$0	0%	\$0	\$ 5,500
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$700	\$464	\$0	0%	\$0	\$ 700
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$700	\$464	\$0	0%	\$0	\$ 700
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$3,000	\$2,000	\$0	0%	\$0	\$ 3,000
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$2,800	\$1,864	\$2,420	86%	\$0	\$ 2,800
9421	Small Items (Chainsaws, Mowers, etc)	Exp.	MWS	MWS	\$7,000	\$4,664	\$0	0%	\$0	\$ 7,000
021A	Annual Leave Accrual	Exp.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
021L	Long Service Leave Accrual	Exp.	MWS	MCCS	\$0	\$0	\$0		\$0	\$ -
9302	Admin Realloc - Cash (PWO)	Exp.	MWS	MCCS	\$273,110	\$182,072	\$169,619	62%	\$0	\$ 273,110
9312	Less Allocated to Works & Services	Exp.	MWS	MCCS	-\$1,309,850	-\$873,232	-\$822,495	63%	\$0	\$ (1,309,850)
9332	Admin Non Cash Realloc (PWO)	Exp.	MWS	MCCS	\$49,290	\$32,856	\$33,248	67%	\$0	\$ 49,290
9422	Sundry Plant - Automatic Recoveries	Exp.	MWS	MCCS	\$28,000	\$18,664	\$9,640	34%	\$0	\$ 28,000
					\$0	-\$128	\$76,611		\$0	\$0
9543	Apprenticeship/Trainee Grant	Inc.	MWS	CEO	\$0	\$0	\$0		\$0	\$ -
9323	Sundry Income - PWO	Inc.	MWS	MCCS	-\$1,000	-\$664	\$0	0%	\$0	\$ (1,000)
					-\$1,000	-\$664	\$0		\$0	-\$1,000
Salaries And Wages										
9482	Salaries & Wages Drawn	Exp.	MCCS	MCCS	\$4,400,000	\$2,933,328	\$2,999,774	68%	\$0	\$ 4,400,000
9492	Workers Comp Allocated	Exp.	MCCS	MCCS	\$10,000	\$6,664	\$9,063	91%	\$0	\$ 10,000
9502	Wages & Allowance Default	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
9512	Salary & Wage Alloc To W. & S.	Exp.	MCCS	MCCS	-\$4,400,000	-\$2,933,328	-\$3,001,879	68%	\$0	\$ (4,400,000)
					\$10,000	\$6,664	\$6,958		\$0	\$10,000
9493	Workers Compensation Income	Inc.	MCCS	MCCS	-\$10,000	-\$3,332	\$0	0%	\$0	\$ (10,000)
					-\$10,000	-\$3,332	\$0	0%	\$0	-\$10,000
Unclassified										
015P	Profit/Loss (Sch 14)	Inc.	MCCS	MCCS	\$0	\$0	\$0		\$0	\$ -
024D	Depreciation (Sch 14)	Exp.	MCCS	MCCS	\$16,500	\$11,000	\$11,819	72%	\$0	\$ 16,500
9782	Security System Upgrades - All Buildings	Exp.	MCCS	MCCS	\$2,500	\$1,664	\$0	0%	\$0	\$ 2,500
9682	Misc Expenses-Other Property	Exp.	MCCS	CEO	\$1,600	\$1,064	\$2,404	150%	\$0	\$ 1,600
					\$20,600	\$13,728	\$14,223	69%	\$0	\$20,600
9625	Small Items Insurance Income	Inc.	MCCS	MCCS	-\$1,000	-\$664	-\$564		\$0	\$ (1,000)
9626	Sundry Income - Other Property	Inc.	MCCS	MCCS	-\$7,000	-\$4,664	-\$7,070	101%	\$0	\$ (7,000)
9627	Insurance Premium Refund	Inc.	MCCS	MCCS	-\$16,000	-\$10,664	-\$21,376	134%	\$0	\$ (16,000)
9683	Lease of Properties (Other)	Inc.	MCCS	MCCS	-\$17,000	-\$5,664	-\$5,336	31%	\$0	\$ (17,000)
9695	Recoverable Costs	Inc.	MCCS	MCCS	-\$1	\$0	\$3,763		\$0	\$ (1)
					-\$41,001	-\$21,656	-\$30,583	75%	\$0	-\$41,001

A/c	Description	Type	Resp. Manager	Resp. Officer	18/19 Total Budget	18/19 YTD Budget	18/19 YTD Actuals	% of Annual Budget 67%	Proposed Amendment	Budget Review Proposal
15.	FINANCE & BORROWING									
	<u>Finance & Borrowing</u>									
9862	Interest - Loans - Council	Exp.	MCCS	MCCS	\$17,226	\$11,480	\$8,370	49%	\$0	\$ 17,226
9882	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$1,000	\$664	\$1,333		\$0	\$ 1,000
9872	Interest - Loans - Self Support	Exp.	MCCS	MCCS	\$379	\$248	\$251	66%	\$0	\$ 379
					\$18,605	\$12,392	\$9,954	54%	\$0	\$18,605
9873	Reimburse - Loan Interest- Bowling Club	Inc.	MCCS	MCCS	-\$379	-\$248	-\$429	113%	\$0	\$ (379)
					-\$379	-\$248	-\$429	113%	\$0	-\$379
GRAND TOTALS					-\$307,991	-\$571,400	-\$529,245		\$539,359	-\$847,350