



2019/2020 MID-YEAR BUDGET REVIEW

Budget Review (Actual Figures as at 31 December 2019)

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Manager Corporate &
Community Services

SHIRE OF KOJONUP
1. CHANGES MADE
Budget Review (Actual Figures as at 31 December 2019)

1. Changes proposed to the 2019/2020 Budget are as follows:

	page #	Net Savings	Running Total
<u>Rate Setting Statement</u>			
a. Opening balance budget vs actual. The budgeted opening balance estimate of \$405,909 was less than the actual of \$415,112.	8	\$ 9,203	\$ 9,203
<u>Reserve Accounts</u>			
b. In accordance with Council motion 153/19, two new reserve accounts have been created with an opening balance of \$4,600 each. (Memoral & Lessor Hall Upgrade and Renewal reserve and The Kodja Place Building Upgrade and Renewal Reserve account)	13	\$ (9,200)	\$ 3
<u>General Purpose Funding</u> Nil.			
<u>Governance</u>			
c. \$5,000 donation to film made about Kojonup.	19	\$ (5,000)	\$ (4,997)
<u>Law, Order, Public Safety</u> Nil.			
<u>Health</u>			
d. Resources do not permit providing health and building services for neighboring Shires. As such, income to be received for this services will be less..	22	\$ (2,500)	\$ (7,497)
<u>Education and Welfare</u> Nil.			
<u>Housing</u>			
e. Additional \$4,000 added to Springhaven building Capital account (C195) to fund expenditure on gutter replacement. To be 100% funded from 'Springhaven Building Upgrade & Renewal' reserve account.	11 & 13	\$ -	\$ (7,497)
f. The construction of a new car park at the rear of Springhaven will cost considerably more than the provisional sum contained within the budget. This additional provision is to assist when a detailed agenda item is prepared for this project seeking funding options.	11	\$ (7,260)	\$ (14,757)
<u>Community Amenities</u>			
g. Budgeted funds have been split between 'Other Sport & Recreation' to reflect the splitting of the Community Development Officer & Sport & Recreation Officer roles	24 & 27	\$ -	\$ (14,757)
<u>Recreation and Culture</u>			
h. Swimming Pool Car Park C278 has been finished under budget.	11	\$ 24,000.00	\$ 9,243
i. The glass door fridge at the Complex requires replacement (\$3,600) (to be added to building maintenance which is under spent)	27	\$ (2,000)	\$ 7,243
j. Additional funds required for preparation of grant applications for facility upgrades and assistance to get the Kojonup Sporting Alliance established.	27	\$ (20,000)	\$ (12,757)
k. Budgeted funds have been split between 'Other Sport & Recreation' to reflect the splitting of the Community Development Officer & Sport & Recreation Officer roles	24 & 27	\$ -	\$ (12,757)
l. New funds have been allocated and a new account created to maintain the skate park - commencing with a re-paint (via school design competition).	27	\$ (2,000)	\$ (14,757)

SHIRE OF KOJONUP
1. CHANGES MADE
Budget Review (Actual Figures as at 31 December 2019)

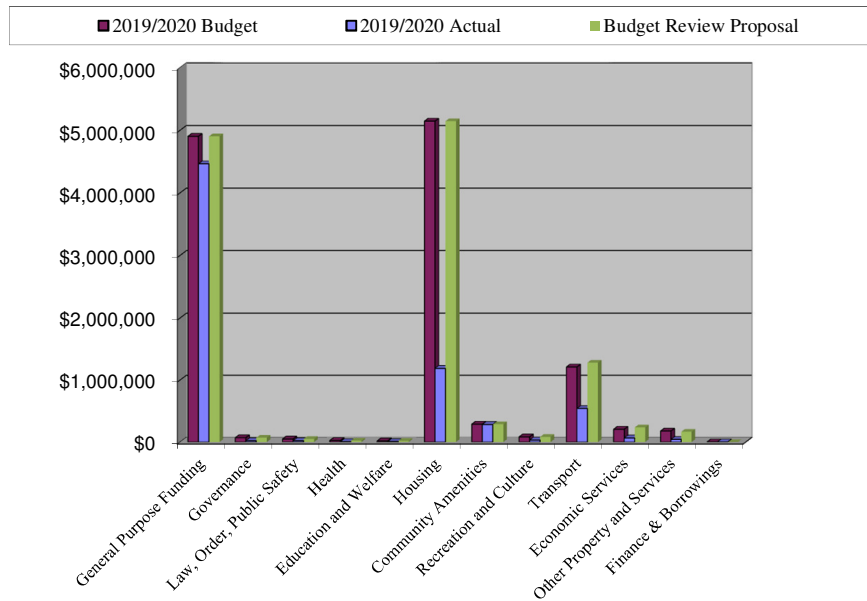
Changes Made (Cont...)

m.	Additional funds required to upgrade Memorial Hall power to achieve compliance. \$17,600 project with \$8,000 additional required.	11	\$	(8,000)	\$	(22,757)
<u>Transport</u>						
n.	An additional \$88,000 in road grants has been obtained. It is proposed that this be allocated as possible:	29 & 12	\$	-	\$	(22,757)
	- C308 - Wooden Culvert Replacement		\$	10,000.00		
	- C320 - Kojonup Darken Road Re-seal		\$	15,000.00		
	- C319 - Kojonup Frankland Road Re-seal		\$	15,000.00		
	- C403 - Newstead Road Re-seal		\$	48,000.00		
o.	The electronic speed display sign (x3) grant has been approved and more accurate costings gathered. Original budget \$50,000 expenditure, \$25,000 grant. Now \$20,000 expenditure, \$7,555 grant.	29 & 12	\$	12,555	\$	(10,202)
<u>Economic Services</u>						
p.	A grant for a tourism trainee based at The Kodja Place has been received. Expenditure of \$15,000, grant of \$30,000.	31	\$	15,000	\$	4,798
<u>Other Property and Services</u>						
q.	Private works profit will not reach budget expectations due to the water jetter being purchased towards the middle of the year (full year of private works not realised).	32	\$	(4,800)	\$	(2)
<u>Finance & Borrowings</u>						
r.	Nil.					
<u>NET TOTAL OF CHANGES MADE:</u>				\$		(2)

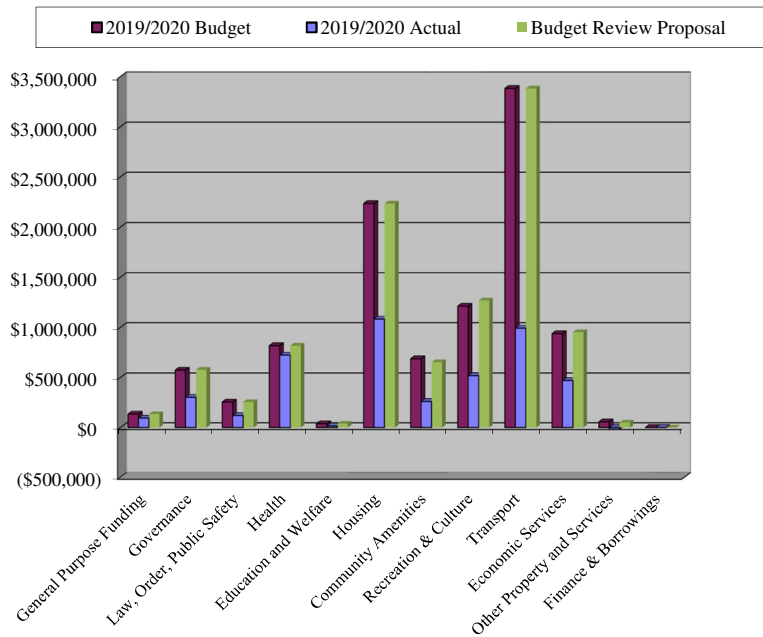
SHIRE OF KOJONUP
2. EXECUTIVE SUMMARY
Budget Review (Actual Figures as at 31 December 2019)

2.(a) Graphs

Operating Revenue (by Program)

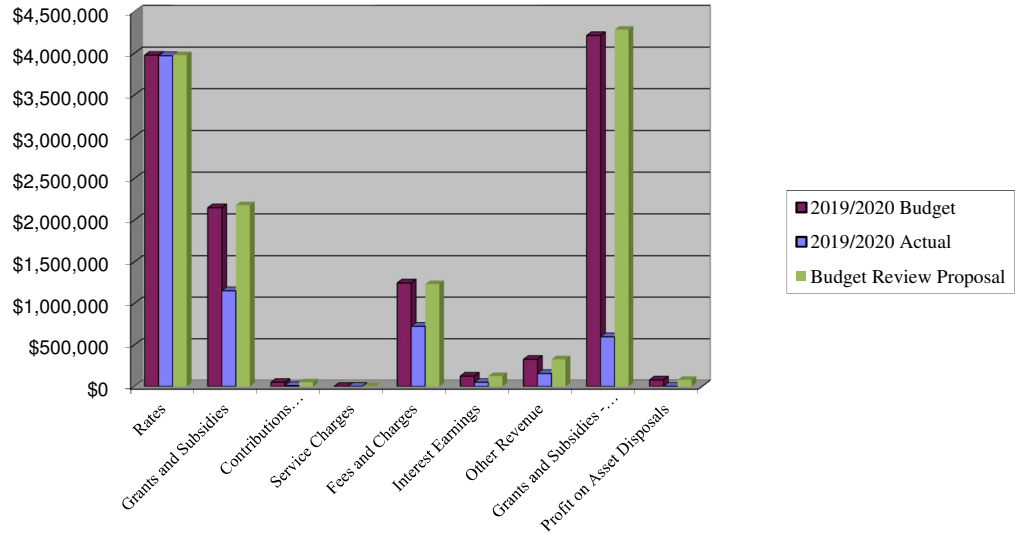


Operating Expenditure (by Program)

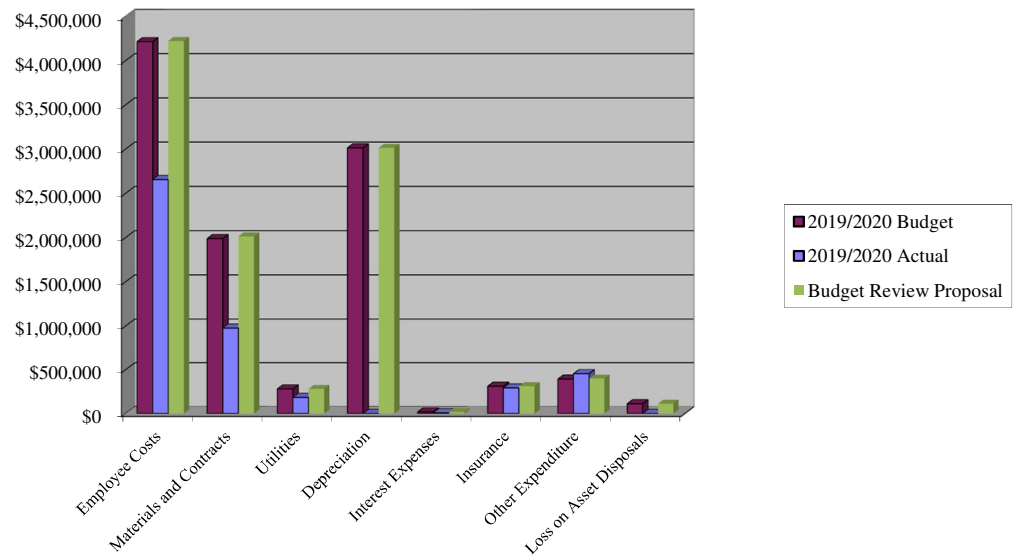


SHIRE OF KOJONUP
2. EXECUTIVE SUMMARY
Budget Review (Actual Figures as at 31 December 2019)

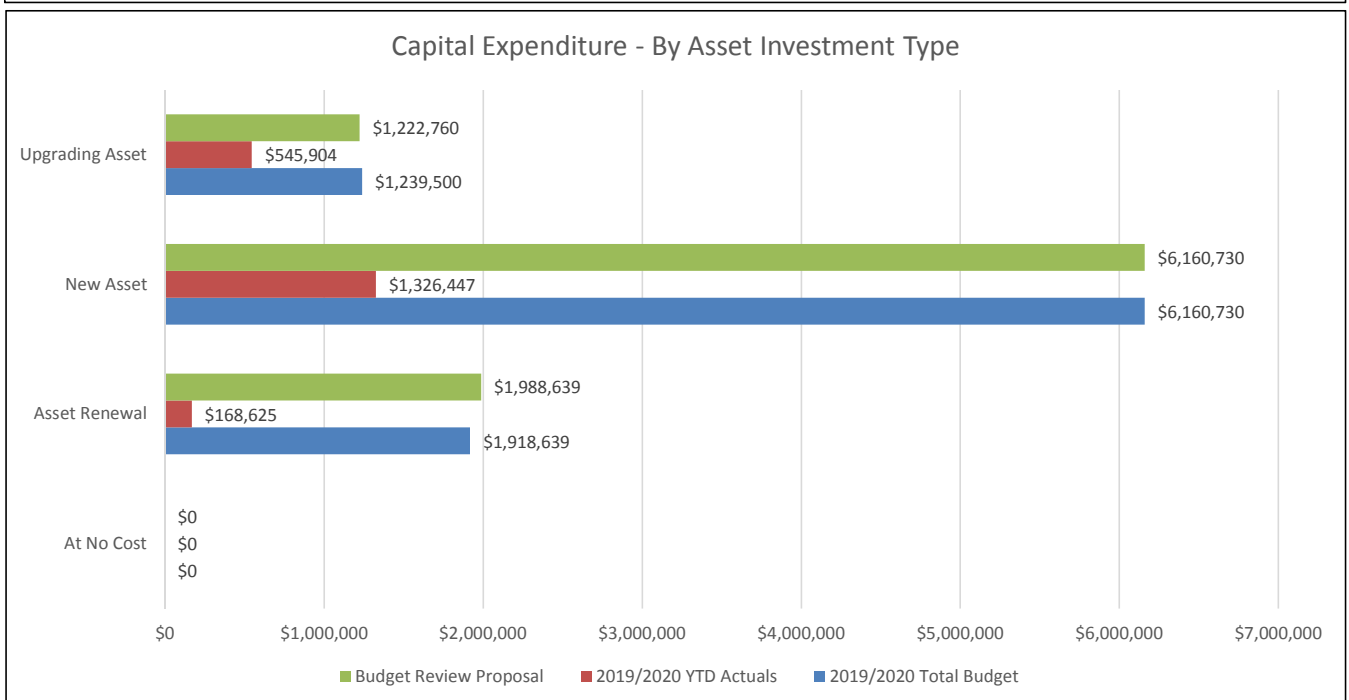
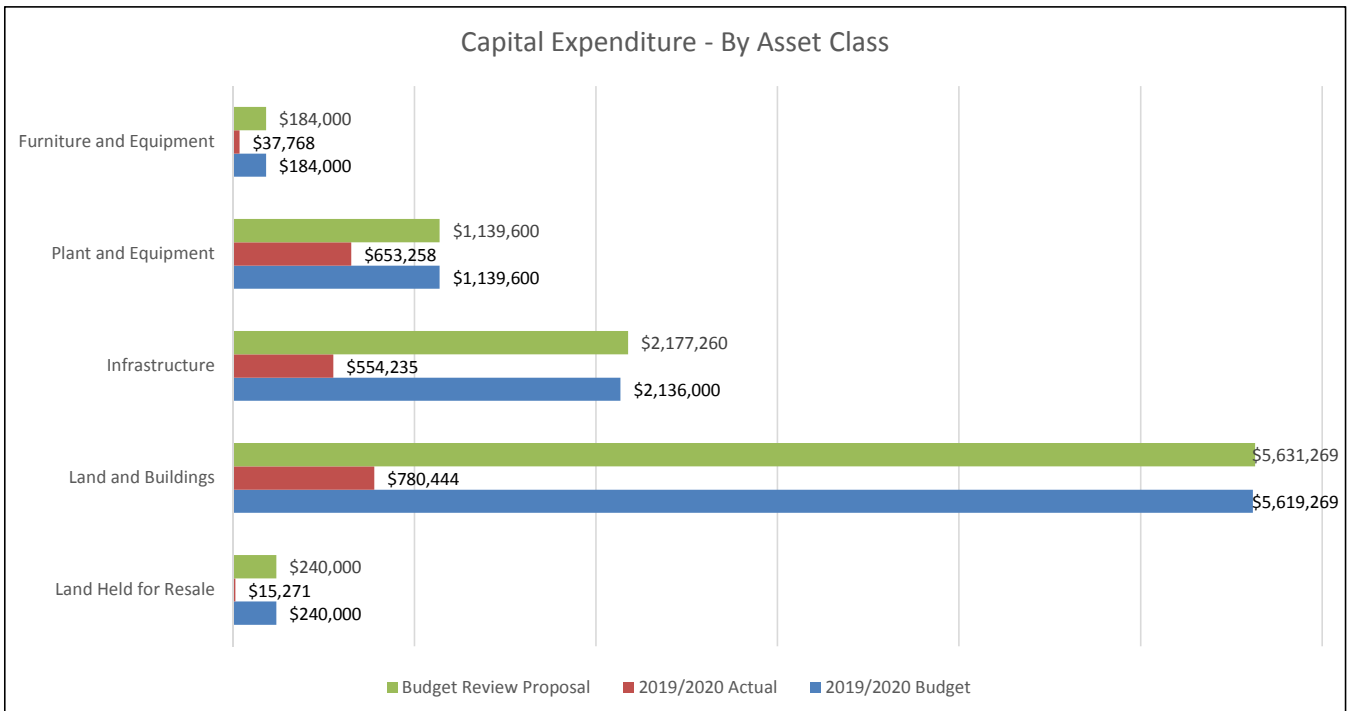
Operating Revenue (by Nature/Type)



Operating Expenditure (by Nature / Type)



SHIRE OF KOJONUP
2. EXECUTIVE SUMMARY
Budget Review (Actual Figures as at 31 December 2019)



SHIRE OF KOJONUP
- Statement of Comprehensive Income - by Program
Budget Review (Actual Figures as at 31 December 2019)

2(b) SOCI - BY PROGRAM

	2019/2020 Budget \$	2019/2020 YTD Budget \$	2019/2020 Actual \$	Variance	Proposed Amendment	Budget Review Proposal \$
Operating Revenue						
General Purpose Funding	(\$4,902,403)	(\$4,467,590)	(\$4,462,953)	0%	\$0	(\$4,902,403)
Governance	(\$69,300)	(\$27,642)	(\$20,363)	-26%	\$0	(\$69,300)
Law, Order, Public Safety	(\$48,950)	(\$12,958)	(\$20,310)	57%	\$0	(\$48,950)
Health	(\$25,145)	(\$12,564)	(\$6,078)	-52%	-\$2,500	(\$22,645)
Education and Welfare	(\$18,020)	(\$9,000)	(\$7,500)	-17%	\$0	(\$18,020)
Housing	(\$5,144,595)	(\$1,064,976)	(\$1,187,907)	12%	\$0	(\$5,144,595)
Community Amenities	(\$287,805)	(\$265,803)	(\$282,581)	6%	\$0	(\$287,805)
Recreation and Culture	(\$82,310)	(\$27,733)	(\$31,933)	15%	\$0	(\$82,310)
Transport	(\$1,208,977)	(\$169,623)	(\$540,257)	219%	\$70,555	(\$1,279,532)
Economic Services	(\$206,017)	(\$93,973)	(\$65,589)	-30%	\$30,000	(\$236,017)
Other Property and Services	(\$177,181)	(\$61,038)	(\$41,961)	-31%	-\$12,000	(\$165,181)
Finance & Borrowings	\$0	\$0	\$0		\$0	\$0
	(\$12,170,703)	(\$6,212,900)	(\$6,667,432)	7%		(\$12,256,758)
Operating Expenditure						
General Purpose Funding	\$134,801	\$95,874	\$94,029	-2%	\$0	\$134,801
Governance	\$574,390	\$302,754	\$303,771	0%	-\$5,000	\$579,390
Law, Order, Public Safety	\$255,873	\$149,350	\$120,718	-19%	\$0	\$255,873
Health	\$819,413	\$757,573	\$725,006	-4%	\$0	\$819,413
Education and Welfare	\$38,400	\$19,146	\$15,825	-17%	\$0	\$38,400
Housing	\$2,235,503	\$1,117,632	\$1,083,986	-3%	\$0	\$2,235,503
Community Amenities	\$689,095	\$344,292	\$261,848	-24%	\$34,000	\$655,095
Recreation & Culture	\$1,212,532	\$605,820	\$521,540	-14%	-\$58,000	\$1,270,532
Transport	\$3,382,990	\$1,691,336	\$993,487	-41%	\$0	\$3,382,990
Economic Services	\$938,977	\$480,916	\$471,541	-2%	-\$15,000	\$953,977
Other Property and Services	\$57,325	\$28,530	(\$17,275)	-161%	\$7,200	\$50,125
Finance & Borrowings	\$0	\$0	\$0		\$0	\$0
	\$10,339,297	\$5,593,223	\$4,574,477	-18%		\$10,376,097
Net Result	\$1,831,406	\$619,677	\$2,092,955		\$49,255	\$1,880,661

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

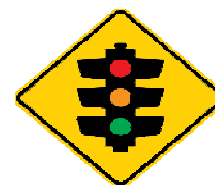
Green = Actual Revenue is greater than Year-to-Date budgeted revenue

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)



SHIRE OF KOJONUP
- Statement of Comprehensive Income - by Nature & Type
Budget Review (Actual Figures as at 31 December 2019)

2(c) SOCI - BY NATURE & TYPE

	2019/2020 Budget \$	2019/2020 YTD Budget \$	2019/2020 Actual \$	Variance	Proposed Amendment	Budget Review Proposal \$
Revenues from Ordinary Activities						
Rates	(\$3,978,256)	(\$3,978,256)	(\$3,972,730)	0%		(\$3,978,256)
Grants and Subsidies	(\$2,150,337)	\$ (1,075,169)	(\$1,152,373)	7%	-\$30,000	(\$2,180,337)
Contributions Reimbursements & Donations	(\$50,100)	\$ (25,050)	(\$10,493)	-58%		(\$50,100)
Service Charges	\$0	\$ -	\$0			\$0
Fees and Charges	(\$1,248,153)	\$ (624,077)	(\$725,146)	16%	\$14,500	(\$1,233,653)
Interest Earnings	(\$125,011)	\$ (62,505)	(\$49,989)	-20%		(\$125,011)
Other Revenue	(\$326,594)	\$ (163,297)	(\$156,572)	-4%		(\$326,594)
	(\$7,878,451)	(\$5,928,353)	(\$6,067,302)			(\$7,893,951)
Expenses from Ordinary Activities						
Employee Costs	\$4,215,412	\$ 2,107,706	\$2,656,019	26%	\$7,800	\$4,223,212
Materials and Contracts	\$1,990,170	\$ 995,085	\$976,921	-2%	\$24,000	\$2,014,170
Utilities	\$281,305	\$ 140,653	\$184,475	31%		\$281,305
Depreciation	\$3,015,190	\$ 1,507,595	\$0	-100%		\$3,015,190
Interest Expenses	\$17,471	\$ 8,736	\$8,883	2%		\$17,471
Insurance	\$312,786	\$ 156,393	\$292,467	87%		\$312,786
Other Expenditure	\$394,463	\$ 197,232	\$455,713	131%	\$5,000	\$399,463
	\$10,226,797	\$5,113,399	\$4,574,477			\$10,263,597
Sub-Total	\$2,348,346	(\$814,955)	(\$1,492,825)			\$2,369,646
Grants and Subsidies - non-operating	(\$4,213,572)	\$ (2,106,786)	(\$598,446)	-72%	-\$70,555	-\$4,284,127
Profit on Asset Disposals	(\$78,680)	\$ (39,340)	(\$1,684)	-96%		-\$78,680
Loss on Asset Disposals	\$112,500	\$ 56,250	\$0	-100%		\$112,500
NET RESULT	(\$1,831,406)	(\$2,904,831)	(\$2,092,955)		-\$49,255	(\$1,880,661)

SHIRE OF KOJONUP
- Rate Setting Statement
Budget Review (Actual Figures as at 31 December 2019)

2(d) RATE SETTING STATEMENT

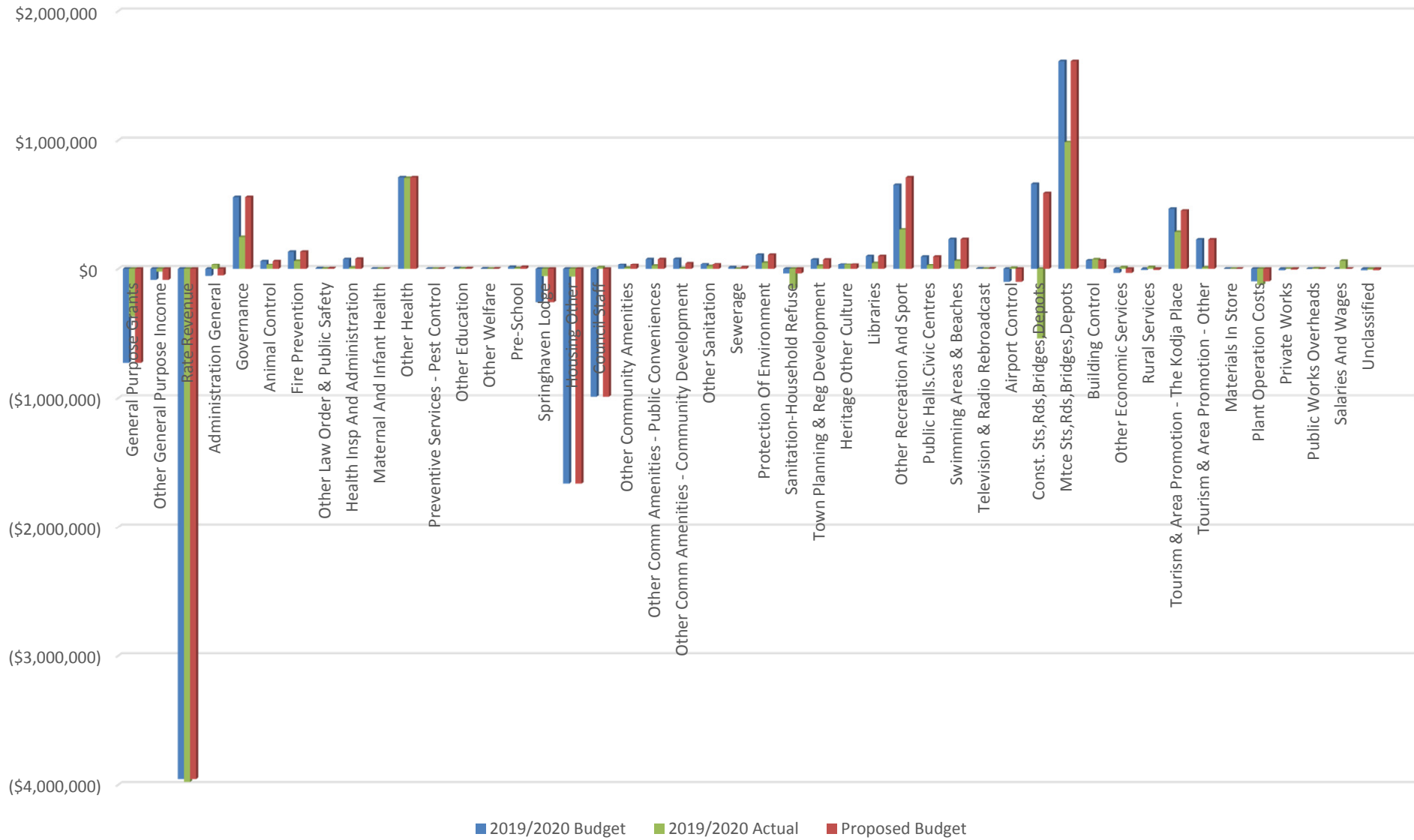
	2019/2020 Budget	2019/2020 YTD Budget	2019/2020 Actual	Variance	Proposed Amendment	Budget Review Proposal \$
Net Result from Operations:	\$1,831,406	\$619,677	\$2,092,955		\$49,255	\$1,880,661
<i>Includes the following raised by Rates</i>	<i>\$4,032,806</i>	<i>\$4,032,806</i>	<i>\$4,032,770</i>			<i>\$4,032,806</i>
<i>Less Non-Operating Grants</i>	<i>(\$4,213,572)</i>	<i>(\$2,106,786)</i>	<i>(\$598,446)</i>			<i>(\$4,213,572)</i>
Non Cash Items Written Back						
(Profit)/Loss on Asset Disposals	\$33,820	\$44,460	\$0	-100%	\$0	\$33,820
(Increase)/decrease in Deferred Rates	\$0	\$0	\$0		\$0	\$0
Change in Provision for Doubtful Debts	\$2,000	\$0	\$0		\$0	\$2,000
Change in Accrued Leave & Interest Provisions	\$0	\$0	\$0		\$0	\$0
Depreciation on Assets	\$3,015,190	\$1,507,548	\$0	-100%	\$0	\$3,015,190
CASH PROVIDED BY OPERATIONS	\$668,844	\$64,899	\$1,494,509			\$718,099
CAPITAL INVESTMENT						
Capital Revenue						
Non-Operating Grants	\$4,213,572	\$2,106,786	\$598,446		\$0	\$4,213,572
Proceeds from Disposal of Assets	\$330,080	\$165,040	\$217,109	32%	\$0	\$330,080
	\$4,543,652	\$2,271,826	\$815,555			\$4,543,652
Capital Expenditure						
Land Held for Resale	\$240,000	\$120,000	\$15,271	-87%	\$0	\$240,000
Land and Buildings	\$5,619,269	\$2,809,634.61	\$780,444	-72%	-\$12,000	\$5,631,269
Infrastructure	\$2,136,000	\$1,068,000	\$554,235	-48%	-\$41,260	\$2,177,260
Plant and Equipment	\$1,139,600	\$569,800	\$653,258	15%	\$0	\$1,139,600
Furniture and Equipment	\$184,000	\$92,000	\$37,768	-59%	\$0	\$184,000
	\$9,318,870	\$4,659,435	\$2,040,976	-56%		\$9,372,129
CASH REQUIRED FOR CAPITAL INVESTMENT	(\$4,775,218)	(\$2,387,608)	(\$1,225,421)		-\$53,260	(\$4,828,477)
FINANCING ACTIVITIES						
Loans						
Repayment of Debentures	\$32,911	\$16,456	\$16,309	-1%	\$0	\$32,911
Proceeds from New Debentures	(\$2,634,148)	(\$1,317,074)	\$0	-100%	\$0	(\$2,634,148)
Self-Supporting Loan Principal Income	\$0	\$0	\$0		\$0	\$0
Fund Transfers						
Transfers to Reserves	\$296,834	\$148,417	\$315,702	113%	-\$9,200	\$306,034
Transfers from Reserves	(\$1,396,063)	(\$698,032)	(\$1,146,978)	64%	\$4,000	(\$1,400,063)
Transfer from Springhaven Reserve	\$0	\$0	\$147,145		\$0	\$0
Transfer to Springhaven Reserve	\$0	\$0	(\$300,000)		\$0	\$0
Transfer from Restricted Monies	\$0	\$0	(\$569,639)		\$0	\$0
Transfer to Restricted Monies	\$0	\$0	\$598,446		\$0	\$0
CASH PROVIDED BY FINANCING ACTIVITIES	\$3,700,466	\$1,850,233	\$939,015		(\$5,200)	\$3,695,266
SUMMARY:						
SURPLUS/(DEFICIT) 1st JULY	\$405,909		\$415,112		\$9,203	\$415,112
Cash Provided by Operations	\$668,844		\$1,494,509			\$718,099
Cash Required for Capital Investment	(\$4,775,218)		(\$1,225,421)			(\$4,828,477)
Cash Provided through Financing Activities	\$3,700,466		\$939,015			\$3,695,266
Adjustments/Provisions	\$0		\$35			\$0
CLOSING SURPLUS OR (DEFICIT)	\$1		\$1,623,251		\$ (2)	\$0

SHIRE OF KOJONUP
- Representation of Surplus or Deficit
Budget Review (Actual Figures as at 31 December 2019)

2 (e) SURPLUS / (DEFICIT) REPRESENTED BY:

	2019/2020 Budget	2019/2020 Actual \$	Proposed Amendment	Budget Review Proposal \$
<u>Comprises:</u>				
Cash - Unrestricted	\$ 150,000	\$ 2,866,376		\$ 150,000
Cash - Restricted Cash (see Note 10)	\$ 3,000	\$ 378,792		\$ -
Cash - Restricted Reserves	\$ 2,646,563	\$ 2,914,515		\$ 2,651,762
Cash - On Hand (Floats)	\$ 640	\$ 840		\$ 640
Stock on Hand	\$ 8,000	\$ 33,242		\$ 8,000
Sundry Debtors	\$ 120,000	\$ 131,104		\$ 120,000
Rates Debtors - Current	\$ 270,000	\$ 736,434		\$ 270,000
Other Debtors	\$ 2,000	\$ 26,698		\$ 2,000
<u>Less:</u>				
Sundry Creditors	\$ (430,640)	\$ (227,957)		\$ (180,640)
Tax Owed or (Payable)	\$ -	\$ (83,709)		\$ -
Builders Retention	\$ (100,000)	\$ (70,075)		\$ (350,000)
RAAP Grant (Creditor)	\$ -	\$ (1,735,063)		\$ -
Grants/Contrib Carried as Liabilities (AASB15)	\$ -	\$ -		\$ -
Payables and Provisions	\$ (20,000)	\$ (54,642)		\$ (20,000)
<u>Add Back:</u>				
Cash Reserves	\$ (2,646,563)	\$ (2,914,515)		\$ (2,651,762)
Restricted Cash (see Note 10)	\$ (3,000)	\$ (378,792)		\$ -
Adjustments		\$ -		
CLOSING SURPLUS OR (DEFICIT)	\$ -	\$ 1,623,250		\$ -

Net Cost per Sub-Program (Excluding General Purpose Funding)



SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

3. PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2019/2020 Total Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
Governance									\$
C137	ICT Plan Implementation	MCCS	Furn & Equip.	Upgrade	\$45,000	\$5,373	12%		\$45,000
C370	Town Wi-Fi & Digital Signage	MCCS	Furn & Equip.	New	\$50,000	\$0	0%		\$50,000
C265	Council Chambers / Reception Lounge	CEO	Furn & Equip.	Asset Renewal	\$15,000	\$12,096	81%		\$15,000
C400	Shire Office Garden Upgrade	MW&S	Infrastructure	Upgrade	\$10,000	\$0	0%		\$10,000
C191	Office Building Renewal/Improvement	MR&TS	Land & Build.	Asset Renewal	\$36,500	\$23,141	63%		\$36,500
					\$156,500	\$40,610	26%		\$156,500
Law, Order and Public Safety									
C138	Bush Fire Repeater Station	MCCS	Infrastructure	Asset Renewal	\$100,000	\$2,273	2%		\$100,000
					\$100,000	\$2,273	2%		\$100,000
Education & Welfare									
C107	Playgroup/Toy Library	MR&TS	Land & Build.	Asset Renewal	\$5,000	\$4,227	85%		\$5,000
Total Education & Welfare					\$5,000	\$4,227	85%		\$5,000
Housing									
C150	GSHI - Key Worker	MCCS	Land & Build.	New	\$1,971,874	\$516,188	26%		\$1,971,874
C149	GSHI - Aged	MCCS	Land & Build.	New	\$1,120,013	\$111,503	10%		\$1,120,013
C365	GSHI - Government Regional Officers	MCCS	Land & Build.	New	\$1,764,243	\$21,973	1%		\$1,764,243
C157	15 Loton Close	MR&TS	Land & Build.	Upgrade	\$10,000	\$0	0%		\$10,000
C143	8 Newton Street	MR&TS	Land & Build.	Asset Renewal	\$12,000	\$0	0%		\$12,000
C142	8 Soldier Road	MR&TS	Land & Build.	Asset Renewal	\$5,000	\$0	0%		\$5,000
C141	39 Vanzuilecom Street	MR&TS	Land & Build.	Asset Renewal	\$2,000	\$0	0%		\$2,000
C372	Springhaven - iCare Software	MACS	Furn & Equip.	New	\$38,000	\$0	0%		\$38,000
C147	Springhaven - Furniture	MACS	Furn & Equip.	Asset Renewal	\$5,000	\$0	0%		\$5,000
C190	Springhaven - Air Conditioning	MACS	Land & Build.	Asset Renewal	\$5,000	\$3,082	62%		\$5,000
C194	Springhaven Lodge - Building SIHI	MACS	Land & Build.	Asset Renewal	\$41,407	\$13	0%		\$41,407
C195	Springhaven Lodge - Building	MACS	Land & Build.	Asset Renewal	\$28,500	\$9,091	32%	\$4,000	\$32,500
C366	Springhaven Lodge - Building - DACS	MACS	Land & Build.	Asset Renewal	\$489,732	\$28,066	6%		\$489,732
C266	Springhaven Lodge - Soldier Rd Car Park	MW&S	Infrastructure	Upgrade	\$10,000	\$0	0%	\$7,260	\$17,260
C313	Jean Sullivan Units - Capital Improvements	MR&TS	Land & Build.	Asset Renewal	\$10,000	\$0	0%		\$10,000
C145	Loton Close Units - Capital Improvements	MR&TS	Land & Build.	Asset Renewal	\$10,000	\$6,330	63%		\$10,000
C298	Independent Living Units - SIHI	MR&TS	Land & Build.	Asset Renewal	\$16,000	\$95	1%		\$16,000
					\$5,538,769	\$696,340	13%		\$5,550,029
Community Amenities									
C198	Capital Improvement - Historic Buildings	MR&TS	Land & Build.	Asset Renewal	\$5,000	\$0	0%		\$5,000
C374	Muradup Cemetery Upgrade	MCCS	Infrastructure	Asset Renewal	\$20,000	\$6,406	32%		\$20,000
C373	Liquid Waste Facility	MR&TS	Infrastructure	New	\$11,000	\$6,218	57%		\$11,000
C270	Recycling Station - Oil Separator	MR&TS	Infrastructure	New	\$5,000	\$0	0%		\$5,000
C401	Men's Shed - Electrical Upgrade	MR&TS	Land & Build.	Asset Renewal	\$5,000	\$3,979	80%		\$5,000
C355	Street Furniture	CEO	Infrastructure	Asset Renewal	\$30,000	\$0	0%		\$30,000
					\$76,000	\$16,603	22%		\$76,000
Recreation and Culture									
C199	Memorial Hall	MR&TS	Land & Build.	Asset Renewal	\$45,000	\$35,154	78%	\$8,000	\$53,000
C106	RSL Hall - Structural Upgrade	MR&TS	Land & Build.	Asset Renewal	\$5,000	\$5,949	119%		\$5,000
C402	All Halls - New Furniture	MR&TS	Furn & Equip.	Asset Renewal	\$5,000	\$0	0%		\$5,000
6344	Swimming Pool - Furniture & Equipment	MCCS	Furn & Equip.	New	\$21,000	\$17,799	85%		\$21,000
C158	Swimming Pool - Furniture & Equipment	MCCS	Furn & Equip.	New	\$0	\$0			\$0
C274	Netball Courts Resurfacing	MW&S	Infrastructure	Asset Renewal	\$0	\$358			\$0
C278	New Access & Car Parking to Sporting Complex	MW&S	Infrastructure	Upgrade	\$200,000	\$172,772	86%	-\$24,000	\$176,000
					\$276,000	\$232,030	84%		\$260,000

3. PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2019/2020 Total Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
Transport									
C174	Footpath Capital Improvement Program	MW&S	Infrastructure	Upgrade	\$20,000	\$115	1%		\$20,000
C216	Street Kerbing Renewal - Townsite	MW&S	Infrastructure	Upgrade	\$60,000	\$401	1%		\$60,000
C173	Gravel Resheeting Program	MW&S	Infrastructure	Asset Renewal	\$403,000	\$2,449	1%		\$403,000
C247	Widening - Kojonup Frankland Road	MW&S	Infrastructure	Upgrade	\$384,000	\$334,102	87%		\$384,000
C248	Widening - Kojonup Broomehill Road	MW&S	Infrastructure	Upgrade	\$0	\$2,716			\$0
C321	Bitumen Reseal - Broomehill Kojonup Road	MW&S	Infrastructure	Asset Renewal	\$135,000	\$0	0%		\$135,000
C320	Bitumen Reseal - Kojonup Darkan Road	MW&S	Infrastructure	Asset Renewal	\$90,000	\$7,887	9%	\$15,000	\$105,000
C171	Bitumen Reseal - Boscabel Road	MW&S	Infrastructure	Asset Renewal	\$89,500	\$0	0%		\$89,500
C319	Bitumen Reseal - Kojonup Frankland Road	MW&S	Infrastructure	Asset Renewal	\$90,000	\$2,065	2%	\$15,000	\$105,000
C403	Bitumen Reseal - Newsteads Road	MW&S	Infrastructure	Asset Renewal	\$80,000	\$521	1%	\$48,000	\$128,000
C172	Bitumen Reseal - Riverdale Road	MW&S	Infrastructure	Asset Renewal	\$0	\$267			\$0
C237	Drainage Renewal - Tone Road	MW&S	Infrastructure	Asset Renewal	\$0	\$2,419			\$0
C252	Drainage Renewal - Townsite	MW&S	Infrastructure	Asset Renewal	\$20,000	\$0	0%		\$20,000
C308	Wooden Culvert Replacement	MW&S	Infrastructure	Asset Renewal	\$30,000	\$6,030	20%	\$10,000	\$40,000
C361	Signage - Upgrades	MW&S	Infrastructure	Asset Renewal	\$10,000	\$0	0%		\$10,000
C404	Signage - Electronic Speed Signs	MW&S	Infrastructure	Asset Renewal	\$50,000	\$0	0%	-\$30,000	\$20,000
C262	Airstrip Improvements	MR&TS	Infrastructure	Upgrade	\$238,500	\$3,500	1%		\$238,500
					\$1,700,000	\$362,472	21%		\$1,758,000
Transport - Plant Purchases									
7604	Purchase of Plant & Equipment	MW&S	Plant & Equip.	New	\$1,139,600	\$652,767	57%		\$1,139,600
C162	Major Plant Repairs	MW&S	Plant & Equip.	Asset Renewal	\$0	\$491			\$0
					\$1,139,600	\$653,258	57%		\$1,139,600
Economic Services									
C238	The Kodja Place - Rose Maze Structures	MR&TS	Land & Build.	Asset Renewal	\$5,000	\$0	0%		\$5,000
C177	The Kodja Place - Capital Renewal/Improvement	MCD&T	Furn & Equip.	Asset Renewal	\$5,000	\$2,500	50%		\$5,000
C363	The Kodja Place - Car Park	MW&S	Infrastructure	Upgrade	\$10,000	\$0	0%		\$10,000
C054	Promotional Signage at Airport	MCD&T	Infrastructure	New	\$25,000	\$0	0%		\$25,000
C055	Washdown Bay Upgrades	MW&S	Infrastructure	Asset Renewal	\$15,000	\$3,737	25%		\$15,000
C310	Subdivision Expenses	CEO	Land for Resale	Upgrade	\$240,000	\$15,271	6%		\$240,000
					\$300,000	\$21,509	7%		\$300,000
Other Property & Services									
C136	Depot Security Upgrade	MW&S	Land & Build.	Upgrade	\$12,000	\$11,654	97%		\$12,000
C405	Depot - ICT Development	MW&S	Land & Build.	New	\$5,000	\$0	0%		\$5,000
C286	Depot - Chemical Shed	MW&S	Land & Build.	New	\$10,000	\$0	0%		\$10,000
					\$27,000	\$11,654	43%		\$27,000
Total Capital Expenditure					\$9,318,869	\$2,040,976	22%	\$53,260	\$9,372,129

SUMMARIES:				
Land Held for Resale	\$240,000	\$15,271	6%	\$240,000
Land & Buildings	\$5,619,269	\$780,444	14%	\$5,631,269
Infrastructure	\$2,136,000	\$554,235	26%	\$2,177,260
Plant & Equipment	\$1,139,600	\$653,258	57%	\$1,139,600
Furn & Equipment	\$184,000	\$37,768	21%	\$184,000
	\$9,318,869	\$2,040,976	22%	\$9,372,129
At No Cost	\$0	\$0		\$0
Asset Renewal	\$1,918,639	\$168,625	9%	\$1,988,639
New Asset	\$6,160,730	\$1,326,447	22%	\$6,160,730
Upgrading Asset	\$1,239,500	\$545,904	44%	\$1,222,760
	\$9,318,869	\$2,040,976	22%	\$9,372,129
Chief Executive Officer	\$285,000	\$27,368	10%	\$285,000
Manager Corporate & Community Services	\$5,092,130	\$681,514	13%	\$5,092,130
Manager Works & Services	\$2,873,100	\$1,200,750	42%	\$2,914,360
Manager Regulatory & Technical Services	\$431,000	\$88,593	21%	\$439,000
Manager Community Devel. & Tourism	\$30,000	\$2,500	8%	\$30,000
Manager Aged Care Services	\$607,639	\$40,252	7%	\$611,639
	\$9,318,869	\$2,040,976	22%	\$9,372,129

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

4. RESERVES

	Opening Balance 1 July 2019		Transfer from Reserve		Transfer to Reserve		Interest Earned		Closing Balance	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	30-Jun-20 Budget	31-Dec-19 Actual
Employee Leave	\$ 183,200	\$183,200			\$ 20,000		\$ 3,664	\$ 730	\$ 206,864	\$ 183,930
Bushfire Communications	\$ 110,473	\$110,473	\$ (100,000)				\$ 2,209	\$ 440	\$ 12,682	\$ 110,913
G & P Church Medical Centre (Donation)	\$ 555,833	\$555,833	\$ (555,833)	(\$555,833)			\$ -	\$ -	\$ -	\$ -
Community Grant Scheme	\$ 6,634	\$6,634				\$3,000	\$ 133	\$ 26	\$ 6,767	\$ 9,660
Day Care Building Maintenance	\$ 7,701	\$7,701			\$ 2,650		\$ 154	\$ 31	\$ 10,505	\$ 7,732
Youth	\$ 11,115	\$11,115					\$ 222	\$ 44	\$ 11,337	\$ 11,159
Springhaven Lodge Bonds	\$ 1,625,533	\$1,625,533		(\$147,145)		\$300,000	\$ -	\$ -	\$ 1,625,533	\$ 1,778,388
Springhaven Building Upgrade & Renewal	\$ 63,057	\$63,057	\$ (96,407)				\$ 33,772	\$ 6,727	\$ 422	\$ 69,784
Springhaven Equipment	\$ 16,315	\$16,315	\$ (10,000)				\$ 326	\$ 65	\$ 6,641	\$ 16,380
Low Income Housing	\$ 27,071	\$27,071	\$ (10,000)		\$ 17,000		\$ 541	\$ 108	\$ 34,612	\$ 27,179
Independent Living Units	\$ 146,855	\$146,855	\$ (146,010)	(\$120,000)	\$ 95,500		\$ 2,937	\$ 584	\$ 99,282	\$ 27,439
Benn Parade Multi-Facility	\$ 10,167	\$10,167					\$ 203	\$ 41	\$ 10,370	\$ 10,208
Townscape	\$ 10,197	\$10,197					\$ 204	\$ 41	\$ 10,401	\$ 10,238
Landfill Waste Management	\$ 36,788	\$36,788	\$ (16,000)		\$ 24,386		\$ 736	\$ 147	\$ 45,909	\$ 36,935
Energy Efficiency	\$ 39,911	\$39,911					\$ 798	\$ 159	\$ 40,709	\$ 40,070
Building Upgrade & Renewal	\$ 55,212	\$55,212	\$ (55,000)	(\$44,000)			\$ 1,104	\$ 219	\$ 1,316	\$ 11,431
Historical Buildings	\$ 12,379	\$12,379	\$ (5,000)				\$ 248	\$ 49	\$ 7,627	\$ 12,428
Natural Resource Management	\$ 98,226	\$98,226	\$ (61,293)	(\$20,000)			\$ 1,965	\$ 391	\$ 38,898	\$ 78,617
RSL Hall Building Renewal	\$ 10,170	\$10,170					\$ 203	\$ 41	\$ 10,373	\$ 10,211
Sporting Facility	\$ 19,776	\$19,776	\$ (10,000)	(\$10,000)	\$ 40,000		\$ 396	\$ 79	\$ 50,172	\$ 9,855
Swimming Pool	\$ 5,360	\$5,360					\$ 107	\$ 21	\$ 5,467	\$ 5,381
Economic Development	\$ 87,386	\$87,386	\$ (20,000)				\$ 1,748	\$ 348	\$ 69,134	\$ 87,734
Land Acquisition and Development	\$ 46,627	\$46,627	\$ (40,000)				\$ 933	\$ 186	\$ 7,560	\$ 46,813
Saleyards	\$ 46,547	\$46,547	\$ (15,000)		\$ 33,500		\$ 931	\$ 185	\$ 65,978	\$ 46,732
Kodja Place Tourist Precinct	\$ 941	\$941					\$ 19	\$ 4	\$ 960	\$ 945
Plant Replacement	\$ 480,346	\$480,346	\$ (259,520)	(\$250,000)			\$ 9,607	\$ 1,911	\$ 230,433	\$ 232,257
Gravel Pits	\$ 31,971	\$31,971					\$ 639	\$ 127	\$ 32,610	\$ 32,098
Memorial & Lessor Hall Upgrade & Renewal	\$ -	\$0			\$ 4,600				\$ 4,600	\$ -
The Kodja Place Building Upgrade & Renewal	\$ -	\$0			\$ 4,600				\$ 4,600	\$ -
Total Cash Backed Reserves	\$3,745,791	\$3,745,791	(\$1,400,063)	(\$1,146,978)	\$242,236	\$303,000	\$63,799	\$12,702	\$2,651,762	\$2,914,515

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

Community Grant Scheme reserve includes \$6,000 of Shire Funds for Kojonup Theatrical Society Memorial Hall Upgrade Project and \$3,000 Donation from the Kojonup Theatrical Society for this projec

Yellow Highlights show proposed changes to adopted budget.

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

4. RESERVES (Cont..)

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

Employee Leave Reserve

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

Bushfire Communications Reserve

- To construct and maintain critical bushfire communication infrastructure.

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.

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.

Youth

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

Springhaven Lodge Bonds

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

Springhaven Building Upgrade & Renewal Reserve

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

Springhaven Equipment

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

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

Independent Living Units

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

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.

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.

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.

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

4. RESERVE DEFINITIONS (Cont..)

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.

RSL Hall Building Renewal

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

Sporting Facility Reserve

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

Swimming Pool

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

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.

Land Acquisition & Development

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

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.

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.

Memorial & Lessor Hall Upgrade & Renewal

- to be used for major upgrade and capital renewal of the Memorial and Lessor Hall buildings.

The Kodja Place Building Upgrade & Renewal

- to be used for major upgrade and capital renewal of The Kodja Place buildings.

Memorial and Lesser Hall Upgrade and Renewal

- to be used for major upgrade and capital renewal of the Memorial and Lesser Hall buildings.

The Kodja Place Building Upgrade and Renewal

- to be used for major upgrade and capital renewal of The Kodja Place buildings

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

5. LOANS

Particulars	Loan #	Principal 1-Jul-19	New Loans		Principal Repayments		Interest Repayments		Principal Outstanding	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Health										
Medical Centre Donation	New		\$ 140,000		\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -
		\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -
Housing										
Bagg Street Accommodation	135	\$ 91,314			\$ 8,954	\$ 4,443	\$ 2,735	\$ 1,402	\$ 82,360	\$ 86,871
Aged Units - GSHI	New		\$ 50,000		\$ -		\$ -		\$ 50,000	\$ -
Staff Housing - GSHI	New		\$ 970,000		\$ -		\$ -		\$ 970,000	\$ -
GROH Housing - GSHI	New		\$ 1,150,000		\$ -		\$ -		\$ 1,150,000	\$ -
		\$ 91,314	\$ 2,170,000	\$ -	\$ 8,954	\$ 4,443	\$ 2,735	\$ 1,402	\$ 2,252,360	\$ 86,871
Recreation & Culture										
Sport Complex	134	\$ 262,602			\$ 14,824	\$ 7,322	\$ 12,792	\$ 6,486	\$ 247,778	\$ 255,280
Sport Complex Wall	136	\$ 100,000			\$ 9,133	\$ 4,544	\$ 1,945	\$ 995	\$ 90,867	\$ 95,456
		\$ 362,602	\$ -	\$ -	\$ 23,957	\$ 11,866	\$ 14,737	\$ 7,481	\$ 338,645	\$ 350,736
Transport										
Airstrip Lighting	New		\$ 124,148		\$ -	\$ -	\$ -	\$ -	\$ 124,148	\$ -
		\$ -	\$ 124,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,148	\$ -
Economic Services										
Land Development	New		\$ 200,000		\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
Grand Total		\$ 453,916	\$ 2,634,148	\$ -	\$ 32,911	\$ 16,309	\$ 17,472	\$ 8,883	\$ 3,055,153	\$ 437,607

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

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

6 (a). 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
6 (b). DETAILED OPERATING ACCOUNTS
Budget Review (Actual Figures as at 31 December 2019)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
3. GENERAL PURPOSE FUNDING										
<u>General Purpose Grants</u>										
1302	Grants Commission Submission	Exp.	MCCS	MCCS	\$0	\$0	\$0			\$0
					\$0	\$0	\$0			\$0
1333	Grant - FAGS - Untied Portion	Inc.	MCCS	MCCS	-\$413,163	-\$206,580	-\$211,659	51%		-\$413,163
1343	Grant - FAGS - Roads	Inc.	MCCS	MCCS	-\$314,174	-\$157,086	-\$157,087	50%		-\$314,174
					-\$727,337	-\$363,666	-\$368,746	51%		-\$727,337
<u>Other General Purpose Income</u>										
1373	Interest on Investment	Inc.	MCCS	MCCS	-\$15,000	-\$7,500	-\$9,516	63%		-\$15,000
1393	Interest on Reserves	Inc.	MCCS	MCCS	-\$70,011	-\$35,004	-\$12,667	18%		-\$70,011
					-\$85,011	-\$42,504	-\$22,183	26%		-\$85,011
<u>Rate Revenue</u>										
1092	Rates Written Off/Refunded	Exp.	MCCS	MCCS	\$100	\$48	\$25	25%		\$100
1102	Rates Discount Allowed	Exp.	MCCS	MCCS	\$57,000	\$57,000	\$61,597	108%		\$57,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCCS	MCCS	\$13,656	\$6,822	\$6,848	50%		\$13,656
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCCS	MCCS	\$1,395	\$696	\$467	33%		\$1,395
1132	Rating Salaries	Exp.	MCCS	MCCS	\$38,000	\$18,996	\$19,880	52%		\$38,000
1162	Superannuation	Exp.	MCCS	MCCS	\$5,200	\$2,598	\$2,858	55%		\$5,200
1182	Postage, Printing & Stationary	Exp.	MCCS	MCCS	\$4,000	\$1,998	\$1,047	26%		\$4,000
1192	Rating Valuations	Exp.	MCCS	MCCS	\$11,000	\$5,496	\$287	3%		\$11,000
1202	Title Searches	Exp.	MCCS	MCCS	\$500	\$246	\$561	112%		\$500
1222	Insurance - Emp Cost (Rates)	Exp.	MCCS	MCCS	\$950	\$474	\$458	48%		\$950
1262	Legal Costs Incurred - Rates	Exp.	MCCS	MCCS	\$3,000	\$1,500	\$0	0%		\$3,000
					\$134,801	\$95,874	\$94,029	70%		\$134,801
1003	Rates Levied All Areas	Inc.	MCCS	MCCS	-\$4,032,806	-\$4,032,806	-\$4,032,770	100%		-\$4,032,806
1013	Ex Gratia Rates	Inc.	MCCS	MCCS	-\$1,500	-\$750	-\$1,583	106%		-\$1,500
1023	Interim Rates	Inc.	MCCS	MCCS	-\$1,000	-\$498	\$0	0%		-\$1,000
1043	Non Payment Penalty	Inc.	MCCS	MCCS	-\$30,000	-\$15,000	-\$18,256	61%		-\$30,000
1053	Back Rates Levied	Inc.	MCCS	MCCS	-\$50	-\$24	\$0	0%		-\$50
1063	Instalment Interest Charges	Inc.	MCCS	MCCS	-\$10,000	-\$4,998	-\$9,550	95%		-\$10,000
1073	Instalment Administration Fee	Inc.	MCCS	MCCS	-\$4,400	-\$2,196	-\$4,185	95%		-\$4,400
1263	Legal Expenses Recovered-Rates	Inc.	MCCS	MCCS	-\$3,000	-\$1,500	-\$678	23%		-\$3,000
1273	ESL Administration Fee	Inc.	MCCS	MCCS	-\$4,000	-\$1,998	-\$4,000	100%		-\$4,000
1283	Settlement & Search Charges	Inc.	MCCS	MCCS	-\$3,300	-\$1,650	-\$1,003	30%		-\$3,300
					-\$4,090,056	-\$4,061,420	-\$4,072,025	100%		-\$4,090,056

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
4. GOVERNANCE										
<u>Administration General</u>										
003D	Depreciation (Sch 4)	Exp.	MCCS	MCCS	\$93,000	\$46,500	\$0	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	\$411,996	\$421,022	51%		\$824,000
1882	Superannuation - Admin	Exp.	MCCS	MCCS	\$110,000	\$54,996	\$54,285	49%		\$110,000
1892	Staff Insurances	Exp.	MCCS	MCCS	\$20,000	\$9,996	\$19,422	97%		\$20,000
1902	FBT Admin Staff	Exp.	MCCS	MCCS	\$15,000	\$7,500	\$1,594	11%		\$15,000
1912	Conference & Training	Exp.	MCCS	MCCS	\$32,900	\$16,446	\$10,172	31%		\$32,900
1922	Advertising	Exp.	MCCS	MCCS	\$3,500	\$1,746	\$1,966	56%		\$3,500
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCCS	MRS	\$13,500	\$6,750	\$0	0%		\$13,500
1932	Occupational Health & Safety	Exp.	MCCS	MRS	\$5,000	\$2,496	\$440	9%		\$5,000
1942	Staff Uniforms	Exp.	MCCS	MCCS	\$4,000	\$1,992	\$1,901	48%		\$4,000
1952	Staff Costs - Other	Exp.	MCCS	MCCS	\$3,500	\$1,746	\$2,948	84%		\$3,500
1957	Office - Building Maintenance	Exp.	MCCS	BMC	\$10,250	\$5,112	\$5,649	55%		\$10,250
1958	Office - Cleaning & Assoc	Exp.	MCCS	MWS	\$23,500	\$11,742	\$10,082	43%		\$23,500
1959	Office - Utility Charges	Exp.	MCCS	MCCS	\$10,000	\$4,998	\$4,831	48%		\$10,000
1962	Office - Gardens & Surrounds Maint.	Exp.	MCCS	MWS	\$5,000	\$2,496	\$2,804	56%		\$5,000
2004	Office - Insurance	Exp.	MCCS	MCCS	\$28,200	\$14,100	\$27,799	99%		\$28,200
1972	Office - Printing & Stationary	Exp.	MCCS	MCCS	\$14,000	\$6,996	\$9,874	71%		\$14,000
1982	Telephone & Internet	Exp.	MCCS	MCCS	\$20,000	\$9,996	\$13,745	69%		\$20,000
2006	Donations - CEO Delegation	Exp.	MCCS	CEO	\$500	\$246	\$2,270	454%		\$500
2008	Donations - Council Decision	Exp.	MCCS	CEO	\$2,850	\$1,422	\$2,350	82%	\$5,000	\$7,850
2012	Non Capital Purchases	Exp.	MCCS	MCCS	\$5,000	\$2,496	\$2,625	52%		\$5,000
2022	Bank Charges	Exp.	MCCS	MCCS	\$19,000	\$9,498	\$10,752	57%		\$19,000
2032	Postage & Freight	Exp.	MCCS	MCCS	\$5,000	\$2,496	\$2,559	51%		\$5,000
2042	ICT Expenses	Exp.	MCCS	MCCS	\$60,000	\$30,000	\$63,526	106%		\$60,000
2043	Website Upgrade/Development	Exp.	MCCS	MCCS	\$5,000	\$2,496	\$3,742	75%		\$5,000
2044	Computer Hardware	Exp.	MCCS	MCCS	\$20,000	\$9,996	\$1,540	8%		\$20,000
2052	Vehicle Expenses	Exp.	MCCS	MCCS	\$30,000	\$14,988	\$10,966	37%		\$30,000
2062	Legal Expenses	Exp.	MCCS	CEO	\$1,000	\$498	\$3,642	364%		\$1,000
2072	Consultants - Special Projects	Exp.	MCCS	CEO	\$22,000	\$10,998	\$19,164	87%		\$22,000
2274	Consultants - HR / IR	Exp.	MCCS	CEO	\$9,500	\$4,746	\$7,227	76%		\$9,500
2277	Consultants - Finance	Exp.	MCCS	MCCS	\$15,000	\$7,500	\$12,890	86%		\$15,000
2275	Records Management	Exp.	MCCS	MCCS	\$8,000	\$3,996	\$4,034	50%		\$8,000
2278	Security Monitoring	Exp.	MCCS	BMC	\$750	\$372	\$0	0%		\$750
2092	Misc Expenses	Exp.	MCCS	MCCS	\$2,500	\$1,242	\$1,130	45%		\$2,500
2172	Less Admin Non Cash Realloc	Exp.	MCCS	MCCS	-\$93,000	-\$46,500	\$0	0%		-\$93,000
2182	Less Admin Cash Exp Realloc	Exp.	MCCS	MCCS	-\$1,348,450	-\$674,220	-\$684,762	51%		-\$1,348,450
					\$0	-\$126	\$52,189			\$5,000
2203	Grant for Digital Signage	Inc.	MCCS	MCCS	-\$14,000	\$0	\$0	0%		-\$14,000
2053	Sundry Misc Income - Admin	Inc.	MCCS	MCCS	-\$100	-\$48	-\$27	27%		-\$100
2083	Police Licencing - Commissions	Inc.	MCCS	MCCS	-\$40,000	-\$19,998	-\$19,768	49%		-\$40,000
2143	Photocopying Charges	Inc.	MCCS	MCCS	-\$1,100	-\$546	-\$569	52%		-\$1,100
					-\$55,200	-\$20,592	-\$20,363	37%		-\$55,200

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
Governance										
002D	Depreciation (Sch 4)	Exp.	CEO	MCCS	\$8,000	\$3,996	\$0	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	\$51,996	\$44,867	43%		\$104,000
1508	Members - Travelling	Exp.	CEO	MCCS	\$1,000	\$498	\$327	33%		\$1,000
1512	Members - Conference Expenses	Exp.	CEO	MCCS	\$10,500	\$5,238	\$4,427	42%		\$10,500
1522	Members - Communication Exp	Exp.	CEO	MCCS	\$24,000	\$12,000	\$14,515	60%		\$24,000
1532	Election & Poll Expenses	Exp.	CEO	MCCS	\$5,000	\$2,496	\$4,295	86%		\$5,000
1542	Presidents/Dep Allowances	Exp.	CEO	MCCS	\$35,000	\$17,496	\$15,505	44%		\$35,000
1562	Refreshments & Functions - Crs	Exp.	CEO	CEO	\$11,000	\$5,490	\$3,916	36%		\$11,000
1572	Refreshments & Functions - Staff	Exp.	CEO	CEO	\$2,600	\$1,296	\$377	14%		\$2,600
1578	Council - Special Visits	Exp.	CEO	CEO	\$800	\$396	\$6	1%		\$800
1592	Members - Insurance	Exp.	CEO	MCCS	\$7,500	\$7,500	\$7,663	102%		\$7,500
1602	Subscriptions	Exp.	CEO	CEO	\$24,000	\$24,000	\$10,905	45%		\$24,000
1612	Members - Misc Expenses	Exp.	CEO	CEO	\$500	\$246	\$1,194	239%		\$500
1624	Integrated Planning Expense	Exp.	CEO	CEO	\$12,000	\$6,000	\$0	0%		\$12,000
2075	VROC - Shared Services	Exp.	CEO	CEO	\$2,500	\$1,248	\$0	0%		\$2,500
2078	VROC - Projects	Exp.	CEO	CEO	\$5,000	\$2,496	\$0	0%		\$5,000
1632	Vehicle Operating Expenses	Exp.	CEO	MCCS	\$4,000	\$1,998	\$2,596	65%		\$4,000
1662	Audit Fees	Exp.	CEO	MCCS	\$30,000	\$15,000	\$2,850	10%		\$30,000
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCCS	\$269,690	\$134,844	\$136,952	51%		\$269,690
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCCS	\$9,300	\$4,650	\$0	0%		\$9,300
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCCS	\$2,000	\$996	\$0	0%		\$2,000
1792	Legal Costs	Exp.	CEO	CEO	\$6,000	\$3,000	\$1,187	20%		\$6,000
					\$574,390	\$302,880	\$251,582	44%		\$574,390
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	MCCS	-\$14,100	-\$7,050	\$0	0%		-\$14,100
					-\$14,100	-\$7,050	\$0	0%		-\$14,100

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
5. LAW, ORDER & PUBLIC SAFETY										
<u>Animal Control</u>										
005D	Depreciation (Sch 5)	Exp.	MRS	MCCS	\$500	\$246	\$0	0%		\$500
005P	Profit/Loss (Sch 5)	Exp.	MRS	MCCS	\$0	\$0	\$0			\$0
2492	Salaries (Ac)	Exp.	MRS	MRS	\$23,000	\$11,496	\$12,358	54%		\$23,000
2522	Superannuation	Exp.	MRS	MRS	\$15,500	\$7,746	\$8,876	57%		\$15,500
2532	Other Employment Costs	Exp.	MRS	MRS	\$2,000	\$996	\$1,850	92%		\$2,000
2542	Conference & Training	Exp.	MRS	MRS	\$2,000	\$996	\$901	45%		\$2,000
2552	Ranger Vehicle	Exp.	MRS	MRS	\$2,000	\$996	\$2,752	138%		\$2,000
2553	Fbt Law Order & Public Safety	Exp.	MRS	MRS	\$1,300	\$648	\$165	13%		\$1,300
2562	Dog Control Expenses	Exp.	MRS	MRS	\$1,430	\$708	\$801	56%		\$1,430
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	MRS	\$3,835	\$1,914	\$338	9%		\$3,835
2582	Other Animal Control	Exp.	MRS	MRS	\$1,160	\$576	\$56	5%		\$1,160
2583	Cat Control Expenses	Exp.	MRS	MRS	\$350	\$174	\$568	162%		\$350
2592	Audit of Dog & Cat Register	Exp.	MRS	MRS	\$1,500	\$750	\$0	0%		\$1,500
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCCS	\$13,485	\$6,738	\$6,848	51%		\$13,485
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCCS	\$930	\$462	\$0	0%		\$930
					\$68,990	\$34,446	\$35,512	51%		\$68,990
2653	Fines & Penalties - Dog Act	Inc.	MRS	MRS	-\$200	-\$96	-\$600	300%		-\$200
2663	Impounding Fees - Dogs	Inc.	MRS	MRS	-\$500	-\$246	\$0	0%		-\$500
2673	Dog Registration Fees	Inc.	MRS	MRS	-\$3,000	-\$1,500	-\$2,089	70%		-\$3,000
2674	Cat Registration Fees	Inc.	MRS	MRS	-\$700	-\$348	-\$738	105%		-\$700
					-\$4,400	-\$2,190	-\$3,427	78%		-\$4,400
<u>Fire Prevention</u>										
004D	Depreciation (Sch 5)	Exp.	MRS	MCCS	\$61,000	\$30,498	\$0	0%		\$61,000
2272	Emergency Operating Expenses	Exp.	MRS	MRS	\$5,000	\$2,496	\$1,251	25%		\$5,000
2292	Fire Hazard Reduction	Exp.	MRS	MRS	\$20,000	\$9,990	\$17,257	86%		\$20,000
2302	Ground & Aerial Inspections	Exp.	MRS	MRS	\$3,500	\$1,746	\$3,936	112%		\$3,500
2322	Administration Costs	Exp.	MRS	MRS	\$1,500	\$750	\$949	63%		\$1,500
2342	Firefighting - Shire Resources	Exp.	MRS	CEO	\$7,000	\$3,492	\$0	0%		\$7,000
2372	Brigade Expenses (ESL)	Exp.	MRS	MRS	\$43,000	\$43,000	\$39,091	91%		\$43,000
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCCS	\$40,454	\$20,226	\$20,543	51%		\$40,454
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCCS	\$930	\$462	\$0	0%		\$930
					\$182,384	\$112,660	\$83,028	46%		\$182,384
2363	Fines & Penalties	Inc.	MRS	MRS	-\$1,000	-\$498	\$0	0%		-\$1,000
2373	ESL Levy Funding	Inc.	MRS	MCCS	-\$43,000	-\$10,000	-\$16,629	39%		-\$43,000
2383	Sale of Fire Maps	Inc.	MRS	MCCS	-\$500	-\$246	-\$255	51%		-\$500
2393	Sundry Misc Income - Fire	Inc.	MRS	MRS	-\$50	-\$24	\$0	0%		-\$50
					-\$44,550	-\$10,768	-\$16,883	38%		-\$44,550
<u>Other Law Order & Public Safety</u>										
2832	Vehicle Impounding	Exp.	MRS	MRS	\$500	\$246	\$570	114%		\$500
9782	Security System Upgrades - All Buildings	Exp.	MCCS	MCCS	\$1,000	\$498	\$0	0%		\$1,000
2862	Local Law Review	Exp.	MRS	MCCS	\$3,000	\$1,500	\$1,608	54%		\$3,000
					\$4,500	\$2,244	\$2,178	48%		\$4,500
2893	Sundry Income - Donations	Inc.	MRS	MRS	\$0	\$0	\$0			\$0
					\$0	\$0	\$0			\$0

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
7. HEALTH										
<u>Health Insp And Administration</u>										
008D	Depreciation (Sch 7)	Exp.	MRS	MCCS	\$5,500	\$2,748	\$0	0%		\$5,500
3102	Health - Salaries	Exp.	MRS	MRS	\$55,000	\$27,498	\$1,120	2%		\$55,000
3132	Health - Superannuation	Exp.	MRS	MRS	\$8,000	\$3,996	\$0	0%		\$8,000
3142	Health - Staff FBT	Exp.	MRS	MRS	\$5,000	\$2,496	\$1,100	22%		\$5,000
3152	Health - Conference & Trng	Exp.	MRS	MRS	\$1,000	\$498	\$174	17%		\$1,000
3162	Health - Other Employment Costs	Exp.	MRS	MRS	\$2,500	\$1,242	\$1,147	46%		\$2,500
3242	Analytical Expenses	Exp.	MRS	MRS	\$500	\$246	\$463	93%		\$500
3212	Admin Alloc to HIA - Cash	Exp.	MRS	MCCS	\$13,485	\$6,738	\$6,848	51%		\$13,485
3252	Admin Alloc to HIA - Non Cash	Exp.	MRS	MCCS	\$1,395	\$696	\$0	0%		\$1,395
					\$92,380	\$46,158	\$10,851	12%		\$92,380
3223	Health Act Fees, Licences	Inc.	MRS	MRS	-\$924	-\$462	\$0	0%		-\$924
3233	Septic Tank Inspection Fees	Inc.	MRS	MRS	-\$354	-\$174	\$0	0%		-\$354
3283	Health Consultancy Income	Inc.	MRS	MRS	-\$10,367	-\$5,178	-\$998	10%	\$2,500	-\$7,867
					-\$11,645	-\$5,814	-\$998	9%		-\$9,145
<u>Maternal And Infant Health</u>										
007D	Depreciation (Sch 7)	Exp.	MRS	MCCS	\$0	\$0	\$0			\$0
					\$0	\$0	\$0			\$0
<u>Other Health</u>										
009D	Depreciation (Sch 7)	Exp.	CEO	MCCS	\$4,300	\$2,148	\$0	0%		\$4,300
3364	Spring-Medical-SHL Traffic Design	Exp.	CEO	MRS	\$20,000	\$9,996	\$17,872	89%		\$20,000
3365	Health Plan	Exp.	CEO	MRS	\$5,000	\$2,496	\$0	0%		\$5,000
3366	Donation to Medical Centre - Council	Exp.	CEO	MRS	\$140,000	\$140,000	\$140,000	100%		\$140,000
3367	Donation to Medical Centre - GC Reserve	Exp.	CEO	MRS	\$555,833	\$555,833	\$555,833	100%		\$555,833
3362	Doctors Surgery - Building Maint	Exp.	CEO	MRS	\$1,800	\$894	\$250	14%		\$1,800
					\$726,933	\$711,367	\$713,955	98%		\$726,933
3363	Rental Doctors Surgery	Inc.	CEO	MCCS	-\$13,500	-\$6,750	-\$5,080	38%		-\$13,500
					-\$13,500	-\$6,750	-\$5,080	38%		-\$13,500
<u>Preventive Services - Pest Control</u>										
3322	Vermin Control	Exp.	MRS	MRS	\$100	\$48	\$200	200%		\$100
					\$100	\$48	\$200	200%		\$100
8. EDUCATION & WELFARE										
<u>Other Education</u>										
3455	Play in the Park	Exp.	MCCS	MCCS	\$1,400	\$696	\$291	21%		\$1,400
3452	Smart Start- Expenses	Exp.	MCCS	MCCS	\$2,860	\$1,428	\$2,997	105%		\$2,860
					\$4,260	\$2,124	\$3,289	77%		\$4,260
3456	A Smart Start Donation	Inc.	MCCS	MCCS	\$0	\$0	\$0			\$0
					\$0	\$0	\$0			\$0
<u>Other Welfare</u>										
010D	Depreciation (Sch 8)	Exp.	MCCS	MCCS	\$140	\$66	\$0	0%		\$140
3468	Donation Southern Ag Care	Exp.	MCCS	CEO	\$1,000	\$498	\$0	0%		\$1,000
					\$1,140	\$564	\$0	0%		\$1,140
<u>Pre-School</u>										
006D	Depreciation (Sch 6)	Exp.	MCCS	MCCS	\$16,000	\$7,998	\$0	0%		\$16,000
3462	Occasional Care - Building Maint	Exp.	MCCS	BMC	\$2,500	\$1,242	\$1,548	62%		\$2,500
3464	Occasional Care - Grounds Maint	Exp.	MCCS	MWS	\$1,000	\$492	\$1,753	175%		\$1,000
3477	Kindy Café (3yo Kindy)	Exp.	MCCS	MCCS	\$7,000	\$3,492	\$5,017	72%		\$7,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCCS	BMC	\$5,000	\$2,496	\$3,553	71%		\$5,000
3470	Playgroup/Toy Library - Minor	Exp.	MCCS	MRS	\$500	\$246	\$0	0%		\$500
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCCS	MWS	\$1,000	\$492	\$666	67%		\$1,000
					\$33,000	\$16,458	\$12,537	38%		\$33,000
3463	Rent - Occasional Care	Inc.	MCCS	MCCS	-\$2,650	-\$1,320	\$0	0%		-\$2,650
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCCS	MCCS	-\$15,000	-\$7,500	-\$7,500	50%		-\$15,000
3473	Fees - Playgroup/Toy Library	Inc.	MCCS	MRS	-\$370	-\$180	\$0	0%		-\$370
					-\$18,020	-\$9,000	-\$7,500	42%		-\$18,020

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
9. HOUSING										
<u>Springhaven Lodge</u>										
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCCS	\$120,000	\$60,000	\$0	0%		\$120,000
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCCS	\$6,000	\$3,000	\$0	0%		\$6,000
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	\$3,000	\$715	12%		\$6,000
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,236,000	\$618,000	\$641,209	52%		\$1,236,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$128,000	\$63,996	\$66,716	52%		\$128,000
3782	Spring H - Conferences & Training	Exp.	MACS	MACS	\$22,000	\$10,992	\$14,335	65%		\$22,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,000	\$1,500	\$1,566	52%		\$3,000
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$4,500	\$2,250	\$3,087	69%		\$4,500
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MACS	\$26,500	\$13,248	\$25,965	98%		\$26,500
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$7,000	\$3,498	\$4,895	70%		\$7,000
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$7,500	\$3,750	\$2,237	30%		\$7,500
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$498	\$456	46%		\$1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$5,000	\$2,496	\$3,162	63%		\$5,000
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$498	\$160	16%		\$1,000
3893	Spring H - Software Operating	Exp.	MACS	MACS	\$8,500	\$4,248	\$0	0%		\$8,500
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$20,000	\$9,996	\$15,245	76%		\$20,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$10,000	\$4,998	\$3,466	35%		\$10,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$17,000	\$8,496	\$5,711	34%		\$17,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$44,000	\$21,996	\$20,669	47%		\$44,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$40,000	\$19,998	\$6,255	16%		\$40,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$40,000	\$19,998	\$22,041	55%		\$40,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$6,000	\$3,000	\$3,940	66%		\$6,000
3916	Spring H - Insurance	Exp.	MACS	MCCS	\$19,500	\$9,750	\$18,689	96%		\$19,500
3922	Spring H - Cleaning & Laundry	Exp.	MACS	MACS	\$13,000	\$6,498	\$4,160	32%		\$13,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$7,000	\$3,498	\$6,562	94%		\$7,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$100,000	\$49,998	\$45,610	46%		\$100,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$2,000	\$996	\$1,473	74%		\$2,000
3962	Spring H - Public Liability Insurance	Exp.	MACS	MACS	\$6,100	\$3,048	\$6,072	100%		\$6,100
3974	Spring H - Aged Care Consulting	Exp.	MACS	MACS	\$3,000	\$1,500	\$2,239	75%		\$3,000
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MACS	\$18,600	\$9,300	\$0	0%		\$18,600
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCCS	\$202,268	\$101,130	\$102,714	51%		\$202,268
					\$2,130,468	\$1,065,174	\$1,029,351	48%		\$2,130,468
4003	Spring H - Resident Rent	Inc.	MACS	MACS	-\$530,000	-\$264,996	-\$267,785	51%		-\$530,000
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	MCCS	-\$2,000	-\$996	\$0	0%		-\$2,000
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	MACS	-\$1,350,000	-\$675,000	-\$735,686	54%		-\$1,350,000
1395	Interest on Unpaid SHL Bonds	Inc.	MCCS	MCCS	-\$36,000	-\$18,000	-\$18,837	52%		-\$36,000
4143	Spring H - Misc Income	Inc.	MACS	MACS	-\$3,000	-\$1,500	-\$2,241	75%		-\$3,000
4303	Spring H - Grant - DACS	Inc.	MACS	MACS	-\$463,732	\$0	-\$59,874	13%		-\$463,732
4023	Spring H - Donations	Inc.	MACS	MACS	-\$4,000	-\$1,998	-\$1,400	35%		-\$4,000
					-\$2,388,732	-\$962,490	-\$1,085,822	45%		-\$2,388,732
	<i>Net Profit/loss Springhaven</i>				<i>\$258,265</i>	<i>-\$102,684</i>	<i>\$56,471</i>			<i>\$258,265</i>
<u>Housing Other</u>										
4062	Loton CI Units - Building Maintenance	Exp.	MACS	BMC	\$11,300	\$5,646	\$3,792	34%		\$11,300
4064	Loton CI Units - Grounds Maintenance	Exp.	MACS	MWS	\$5,200	\$2,592	\$1,127	22%		\$5,200
4065	Loton CI Units - Utilities	Exp.	MACS	MRS	\$19,000	\$9,498	\$12,220	64%		\$19,000
4066	Loton CI Units - Insurance	Exp.	MACS	MCCS	\$5,000	\$2,496	\$5,058	101%		\$5,000
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	BMC	\$7,500	\$3,744	\$768	10%		\$7,500
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	MWS	\$3,000	\$1,494	\$455	15%		\$3,000
4205	J Sullivan Units - Utilities	Exp.	MACS	MRS	\$7,500	\$3,750	\$4,718	63%		\$7,500
4206	J Sullivan Units - Insurance	Exp.	MACS	MWS	\$1,600	\$798	\$1,310	82%		\$1,600
4251	RAAP Grant Admin Costs	Exp.	MACS	MACS	\$0	\$0	\$0			\$0
					\$60,100	\$30,018	\$29,447	49%		\$60,100
4083	Loton Close ILU's - Rent	Inc.	MACS	MACS	-\$125,000	-\$62,496	-\$64,064	51%		-\$125,000
4103	Loton Close ILU's - Power Recoups	Inc.	MACS	MACS	-\$11,000	-\$5,496	-\$6,099	55%		-\$11,000
4315	Loton Close ILU's - Grant - RAAP & BBRF	Inc.	MACS	MACS	-\$1,550,863	\$0	\$0	0%		-\$1,550,863
	RAAP Grant Admin Costs - Grant Funded	Inc.	MACS	MACS	\$0	\$0	\$0			\$0
4203	J Sullivan Units - Rentals	Inc.	MACS	MACS	-\$35,000	-\$17,496	-\$18,980	54%		-\$35,000
					-\$1,721,863	-\$85,488	-\$89,143	5%		-\$1,721,863

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
Council Staff										
011D	Depreciation (Sch 9)	Exp.	CEO	MCCS	\$14,500	\$7,248	\$0	0%		\$14,500
3768	Staff Housing - Building Maintenance	Exp.	CEO	BMC	\$8,050	\$4,014	\$13,029	162%		\$8,050
3769	Staff Housing - Operating Expenses	Exp.	CEO	MRS	\$15,500	\$7,746	\$9,460	61%		\$15,500
3764	Staff Housing - Ground Maintenance	Exp.	CEO	MWS	\$3,450	\$1,722	\$1,297	38%		\$3,450
3770	Loan Guarantee Fee	Exp.	CEO	MWS	\$700	\$348	\$0	0%		\$700
3771	Interest on Loans	Exp.	CEO	MWS	\$2,735	\$1,362	\$1,402	51%		\$2,735
					\$44,935	\$22,440	\$25,188	56%		\$44,935
016P	Loss on Sale of Assets	Inc.	CEO	MCCS	\$0	\$0	\$0			\$0
3705	BBRF Grant - Key Workers	Inc.	CEO	MCCS	-\$1,000,000	\$0	\$0	0%		-\$1,000,000
3703	Residential Rental - Staff	Inc.	CEO	MRS	-\$34,000	-\$16,998	-\$12,942	38%		-\$34,000
					-\$1,034,000	-\$16,998	-\$12,942	1%		-\$1,034,000
10. COMMUNITY AMENITIES										
Other Community Amenities - Cemeteries										
015D	Depreciation (Sch 10)	Exp.	MWS	MCCS	\$14,000	\$6,996	\$0	0%		\$14,000
6001	Cemetery - Grave Digging	Exp.	MCCS	MWS	\$25,000	\$12,492	\$15,265	61%		\$25,000
6006	Kojonup Cemetery - Niche Wall Maint	Exp.	MCCS	MWS	\$1,200	\$594	\$248	21%		\$1,200
6002	Kojonup Cemetery - Grounds Maint	Exp.	MCCS	MWS	\$12,000	\$5,988	\$8,203	68%		\$12,000
6000	Kojonup Cemetery - Trees	Exp.	MCCS	MWS	\$1,500	\$744	\$561	37%		\$1,500
6012	Boscabel Cemetery - Grounds Maint	Exp.	MCCS	MWS	\$800	\$396	\$0	0%		\$800
6014	Muradup Cemetery - Grounds Maintenance	Exp.	MCCS	MWS	\$2,000	\$996	\$2,050	102%		\$2,000
					\$56,500	\$28,206	\$26,327	47%		\$56,500
6013	Cemetery Fees (Inc GST)	Inc.	MCCS	MCCS	-\$22,000	-\$10,998	-\$18,318	83%		-\$22,000
6023	Cemetery Fees Licences (Not Inc GST)	Inc.	MCCS	MCCS	-\$1,000	-\$498	-\$340	34%		-\$1,000
					-\$23,000	-\$11,496	-\$18,658	81%		-\$23,000
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	BMC	\$2,000	\$996	\$0	0%		\$2,000
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	MWS	\$10,000	\$4,992	\$6,803	68%		\$10,000
6024	Curly Wig - Building Maintenance	Exp.	MWS	BMC	\$2,065	\$1,026	\$65	3%		\$2,065
6034	CWA - Building Maintenance	Exp.	MWS	MWS	\$3,900	\$1,938	\$1,321	34%		\$3,900
6064	Men's Shed - Building Maintenance	Exp.	MWS	MWS	\$515	\$252	\$156	30%		\$515
6052	Town Street & Park Seating	Exp.	MWS	MWS	\$3,000	\$1,500	\$79	3%		\$3,000
6054	Townscape Plan	Exp.	MWS	MWS	\$22,000	\$10,998	\$0	0%		\$22,000
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,800	\$900	\$929	52%		\$1,800
6132	Community Bus - Maintenance	Exp.	MWS	MWS	\$2,500	\$1,236	\$497	20%		\$2,500
6134	YMCA Bus Operating	Exp.	MWS	MWS	\$500	\$246	\$0	0%		\$500
6142	Admin Non Cash Realloc (Comm Dev)	Exp.	MWS	MCCS	\$2,325	\$1,158	\$79	3%		\$2,325
6152	Admin Cash Realloc (Comm Dev)	Exp.	MWS	MCCS	\$30,340	\$15,168	\$15,407	51%		\$30,340
					\$80,945	\$40,410	\$25,338	31%		\$80,945
6135	YMCA Bus Hire	Inc.	MWS	MCD&T	-\$50	-\$24	\$0	0%		-\$50
6133	Community Bus Hire	Inc.	MWS	MCD&T	-\$1,000	-\$498	-\$543	54%		-\$1,000
					-\$1,050	-\$522	-\$543	52%		-\$1,050
Other Community Amenities - Community Development										
6062	Salaries (Community Development)	Exp.	MCD&T	MCD&T	\$60,000	\$30,000	\$8,188	14%	-\$30,000	\$30,000
6082	Superannuation	Exp.	MCD&T	MCCS	\$9,941	\$4,968	\$694	7%	-\$3,000	\$6,941
6102	Conference & Training	Exp.	MCD&T	MCD&T	\$2,000	\$996	\$147	7%	-\$1,000	\$1,000
6153	Youth Activities / Events	Exp.	MCD&T	MCD&T	\$2,000	\$996	\$364	18%		\$2,000
6154	Events - Community	Exp.	MCD&T	MCD&T	\$3,250	\$1,614	\$3,549	109%		\$3,250
6155	Events - Marketing & Community Collateral	Exp.	MCD&T	MCD&T	\$750	\$372	\$0	0%		\$750
6167	Comm Development - Subscriptions	Exp.	MCD&T	MCD&T	\$500	\$246	\$0	0%		\$500
6168	Comm Development - Minor New	Exp.	MCD&T	MCD&T	\$5,750	\$2,862	\$15	0%		\$5,750
					\$84,191	\$42,054	\$12,958	15%		\$50,191
6173	Small Grants	Inc.	MCD&T	MCD&T	-\$1,000	-\$498	\$0	0%		-\$1,000
6043	Men's Shed Rental	Inc.	MCD&T	MCD&T	\$0	\$0	-\$7,091			\$0
6123	Events Revenue	Inc.	MCD&T	MCD&T	-\$1,500	-\$750	-\$1,092	73%		-\$1,500
					-\$2,500	-\$1,248	-\$8,183	327%		-\$2,500

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
<u>Sanitation-Household Refuse</u>										
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	MCCS	\$0	\$0	\$0			\$0
014D	Depreciation (Sch 10)	Exp.	MRS	MCCS	\$6,000	\$3,000	\$0	0%		\$6,000
5022	Refuse Collection (Kerbside)	Exp.	MRS	MRS	\$55,293	\$27,642	\$23,299	42%		\$55,293
5012	Refuse Site - Maintenance	Exp.	MRS	MRS	\$16,000	\$7,992	\$6,961	44%		\$16,000
5013	Refuse Site - Rehabilitation	Exp.	MRS	MRS	\$5,000	\$2,490	\$1,092	22%		\$5,000
5002	Recycle Depot/Transfer Stn. - Contract	Exp.	MRS	MRS	\$73,645	\$36,822	\$32,058	44%		\$73,645
5122	Recycling Collection (Kerbside)	Exp.	MRS	MRS	\$54,430	\$27,210	\$24,815	46%		\$54,430
5142	Recycling Education	Exp.	MRS	MRS	\$600	\$300	\$561	94%		\$600
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
					\$210,968	\$105,456	\$88,786	42%		\$210,968
5023	Collection Charges (Kerbside)	Inc.	MRS	MCCS	-\$243,855	-\$243,855	-\$242,775	100%		-\$243,855
5033	Recycling/Transfer Station - Rental	Inc.	MRS	MRS	-\$2,200	-\$1,098	\$0	0%		-\$2,200
5183	Sale of Recyclables	Inc.	MRS	MRS	\$0	\$0	\$0			\$0
010P	Profit on Sale of Asset (Sch 10)	Inc.	MRS	MCCS	\$0	\$0	\$0			\$0
					-\$246,055	-\$244,953	-\$242,775	99%		-\$246,055
<u>Other Sanitation</u>										
5027	Verge Pick Up - Hard Waste	Exp.	MRS	MRS	\$7,000	\$3,498	\$8,111	116%		\$7,000
5263	Drum Muster	Exp.	MRS	MRS	\$5,000	\$2,496	\$0	0%		\$5,000
5251	Street Bins Collection - Contract	Exp.	MRS	MRS	\$32,000	\$15,996	\$13,975	44%		\$32,000
5252	Street Bins Collection	Exp.	MRS	MRS	\$500	\$246	\$0	0%		\$500
5262	Replace/Aquire New Street Bins	Exp.	MRS	MWS	\$500	\$240	\$0	0%		\$500
					\$45,000	\$22,476	\$22,086	49%		\$45,000
5304	Drum Muster	Inc.	MRS	MRS	-\$5,000	-\$2,496	\$0	0%		-\$5,000
5103	Tip Fees	Inc.	MRS	MRS	-\$1,000	-\$498	-\$1,300	130%		-\$1,000
5303	Litter Infringements	Inc.	MRS	MRS	-\$200	-\$96	\$0	0%		-\$200
					-\$6,200	-\$3,090	-\$1,300	21%		-\$6,200
<u>Sewerage</u>										
5090	Liquid Waste Pond - Maintenance	Exp.	MRS	MRS	\$17,140	\$8,562	\$0	0%		\$17,140
					\$17,140	\$8,562	\$0	0%		\$17,140
5190	Liquid Waste Disposal Fees	Inc.	MRS	MRS	-\$5,000	-\$2,496	\$0	0%		-\$5,000
					-\$5,000	-\$2,496	\$0	0%		-\$5,000
<u>Protection Of Environment</u>										
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$7,596	\$0	0%		\$15,200
5612	NRM - Office Expenses	Exp.	MWS	CEO	\$300	\$150	\$57	19%		\$300
5616	NRM - Consultancy Fees	Exp.	MWS	CEO	\$22,000	\$10,998	\$11,368	52%		\$22,000
5601	NRM - Vehicle Costs	Exp.	MWS	CEO	\$200	\$96	\$0	0%		\$200
5723	NRM - 20m Trees Grant Expenditure	Exp.	MWS	CEO	\$7,000	\$3,498	\$0	0%		\$7,000
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	CEO	\$18,613	\$9,306	\$11,558	62%		\$18,613
5686	NRM - Enviromental Reserve M'ment	Exp.	MWS	MWS	\$13,180	\$6,582	\$11,613	88%		\$13,180
5681	Noxious Weeds	Exp.	MWS	MWS	\$2,150	\$1,068	\$5,825	271%		\$2,150
5687	Class A Reserve	Exp.	MWS	CEO	\$6,000	\$3,000	\$0	0%		\$6,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCCS	\$2,325	\$1,158	\$0	0%		\$2,325
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCCS	\$26,969	\$13,482	\$13,695	51%		\$26,969
					\$113,937	\$56,934	\$54,116	47%		\$113,937
5603	NRM - Grants	Inc.	MWS	MCCS	\$0	\$0	-\$1,875			\$0
					\$0	\$0	-\$1,875			\$0
<u>Town Planning & Reg Development</u>										
5842	Town Planning Salaries	Exp.	MRS	MRS	\$60,000	\$30,000	\$23,518	39%		\$60,000
5872	Superannuation (Town.Plng)	Exp.	MRS	MRS	\$5,000	\$2,496	\$1,873	37%		\$5,000
5922	T.P.S. Scheme - Review	Exp.	MRS	MRS	\$1,000	\$498	\$0	0%		\$1,000
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCCS	\$930	\$462	\$0	0%		\$930
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCCS	\$13,485	\$6,738	\$6,848	51%		\$13,485
					\$80,415	\$40,194	\$32,239	40%		\$80,415
5973	Town.Plng Fees & Charges	Inc.	MRS	MRS	-\$4,000	-\$1,998	-\$9,247	231%		-\$4,000
					-\$4,000	-\$1,998	-\$9,247	231%		-\$4,000

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
11. RECREATION & CULTURE										
<u>Heritage Other Culture</u>										
019D	Depreciation (Sch 11)	Exp.	CEO	MCCS	\$1,000	\$498	\$0	0%		\$1,000
7002	Cash Cont - Historical Society	Exp.	CEO	CEO	\$2,350	\$1,170	\$2,350	100%		\$2,350
7012	Historical Society Rooms	Exp.	CEO	CEO	\$75	\$36	\$44	59%		\$75
7022	Old Military Barracks	Exp.	CEO	CEO	\$1,000	\$498	\$33	3%		\$1,000
7222	Old Military Barracks - Ground Maint	Exp.	CEO	MWS	\$3,300	\$1,644	\$4,637	141%		\$3,300
7024	Old Post Office	Exp.	CEO	MWS	\$2,200	\$1,092	\$1,151	52%		\$2,200
7032	Elverd Cottage - Building Mtce	Exp.	CEO	BMC	\$2,280	\$1,134	\$553	24%		\$2,280
7034	Elverd Cottage - Ground Maint	Exp.	CEO	MWS	\$1,800	\$894	\$1,140	63%		\$1,800
7106	Show Grounds - Building Maint.	Exp.	CEO	BMC	\$7,400	\$3,690	\$7,251	98%		\$7,400
7101	Annual Show - Works Assistance	Exp.	CEO	MWS	\$10,000	\$4,986	\$13,207	132%		\$10,000
7122	Wildflower Weekend	Exp.	CEO	MCD&T	\$4,000	\$1,998	\$4,266	107%		\$4,000
					\$35,405	\$17,640	\$34,633	98%		\$35,405
<u>Libraries</u>										
6812	Library Salaries	Exp.	MCCS	MCCS	\$70,000	\$34,998	\$34,323	49%		\$70,000
6842	Superannuation (Lib.)	Exp.	MCCS	MCCS	\$6,200	\$3,096	\$3,525	57%		\$6,200
6852	Emp Insurances (Lib)	Exp.	MCCS	MCCS	\$2,000	\$996	\$1,850	92%		\$2,000
6862	Conference & Training (Lib)	Exp.	MCCS	MCCS	\$1,000	\$498	\$0	0%		\$1,000
6882	Library Operating Expenses	Exp.	MCCS	MCCS	\$2,000	\$996	\$1,267	63%		\$2,000
6892	Library Software Licencing	Exp.	MCCS	MCCS	\$3,000	\$1,500	\$3,159	105%		\$3,000
6902	Library Resource Purchases	Exp.	MCCS	MCCS	\$2,000	\$996	\$1,264	63%		\$2,000
6903	Regional Activity Plan Contribution	Exp.	MCCS	MCCS	\$1,800	\$900	\$1,367	76%		\$1,800
6907	Replace Lost/Damaged Books	Exp.	MCCS	MCCS	\$250	\$120	\$0	0%		\$250
6982	Senior's Week	Exp.	MCCS	MCCS	\$0	\$0	\$681			\$0
6992	Technology Education	Exp.	MCCS	MCCS	\$0	\$0	\$4,743			\$0
6942	Admin Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$13,485	\$6,738	\$6,848	51%		\$13,485
6952	Admin Non Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$2,325	\$1,158	\$0	0%		\$2,325
					\$104,060	\$51,996	\$59,026	57%		\$104,060
6963	Fines & Penalties - Lost Books	Inc.	MCCS	MCCS	-\$10	\$0	\$0	0%		-\$10
6983	Senior's Week	Inc.	MCCS	MCCS	\$0	\$0	-\$1,100			\$0
6993	Technology Education	Inc.	MCCS	MCCS	\$0	\$0	-\$8,500			\$0
6973	Sundry Income	Inc.	MCCS	MCCS	-\$100	-\$48	-\$45	45%		-\$100
					-\$110	-\$48	-\$9,645	8769%		-\$110

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
Other Recreation And Sport										
017D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$240,000	\$120,000	\$0	0%		\$240,000
6342	Salaries	Exp.	MCCS	MCCS	\$0	\$0	\$9,239		\$30,000	\$30,000
6343	Superannuation	Exp.	MCCS	MCCS	\$0	\$0	\$851		\$3,000	\$3,000
6446	Conferences and Training	Exp.	MCCS	MCCS	\$0	\$0	\$20		\$800	\$800
6436	Consultants	Exp.	MCCS	MCCS	\$0	\$0	\$0			\$0
6426	Subscriptions	Exp.	MCCS	MCCS	\$0	\$0	\$54		\$200	\$200
6362	Kojonup Springs - Conveniences	Exp.	MCCS	MWS	\$17,000	\$8,490	\$7,734	45%		\$17,000
6364	Kojonup Springs - Ground Maint	Exp.	MCCS	MWS	\$10,000	\$4,998	\$3,904	39%		\$10,000
6372	Apex Park Conveniences - Operating	Exp.	MCCS	MWS	\$37,500	\$18,732	\$18,008	48%		\$37,500
6373	Apex Park Conveniences - Building Maint	Exp.	MCCS	BMC	\$2,000	\$996	\$353	18%		\$2,000
6374	Apex Park - Grounds Maint	Exp.	MCCS	MWS	\$40,000	\$19,986	\$21,716	54%		\$40,000
6382	Railway Reserve - Conveniences	Exp.	MCCS	MWS	\$3,500	\$1,746	\$2,166	62%		\$3,500
6394	Railway Reserve - Grounds Maint	Exp.	MCCS	MWS	\$14,300	\$7,134	\$13,325	93%		\$14,300
6502	CSRFF - Shire 1/3 Contribution	Exp.	MCCS	MWS	\$30,000	\$15,000	\$45,533	152%	\$20,000	\$50,000
6402	Sports Complex - Netball Conveniences	Exp.	MCCS	MWS	\$4,420	\$2,202	\$2,103	48%		\$4,420
6403	Sports Complex - Netball Area Maint.	Exp.	MCCS	MWS	\$1,000	\$492	\$0	0%		\$1,000
6554	Sports Complex - Building Maint	Exp.	MCCS	MRS	\$13,000	\$6,492	\$1,792	14%	\$2,000	\$15,000
6404	Sports Complex - Grounds Maint	Exp.	MCCS	MWS	\$110,600	\$55,296	\$88,406	80%		\$110,600
6552	Sports Complex - Cleaning	Exp.	MCCS	MWS	\$7,500	\$3,738	\$5,386	72%		\$7,500
6477	Sports Complex - Utilities	Exp.	MCCS	MCD&T	\$17,300	\$8,646	\$11,401	66%		\$17,300
6408	Sports Complex - Conveniences	Exp.	MCCS	MWS	\$5,900	\$2,940	\$3,166	54%		\$5,900
6414	Sports Complex - Reticulation	Exp.	MCCS	MWS	\$7,020	\$3,504	\$3,672	52%		\$7,020
6415	Sports Complex - Oval Lighting	Exp.	MCCS	MWS	\$3,000	\$1,500	\$661	22%		\$3,000
	Skate Park	Exp.	MCCS	MCCS	\$0	\$0	\$0		\$2,000	\$2,000
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCCS	MRS	\$13,300	\$6,642	\$7,565	57%		\$13,300
6435	Water - Showgrounds Dam Maintenance	Exp.	MCCS	MRS	\$3,000	\$1,488	\$47	2%		\$3,000
6412	Hillman Park - Grounds Maintenance	Exp.	MCCS	MWS	\$7,000	\$3,492	\$5,235	75%		\$7,000
6392	Newstead Park- Grounds Maint	Exp.	MCCS	MWS	\$11,712	\$5,844	\$4,655	40%		\$11,712
6422	Kojonup Bk (Piesse Park) - Grounds Maint	Exp.	MCCS	MWS	\$10,000	\$4,992	\$5,307	53%		\$10,000
6444	Muradup Townsite Grounds	Exp.	MCCS	MWS	\$16,000	\$7,992	\$11,934	75%		\$16,000
6452	Playground Safety & Minor Upgrades	Exp.	MCCS	MWS	\$6,000	\$3,000	\$2,718	45%		\$6,000
6454	Kojonup Town Entrances	Exp.	MCCS	MWS	\$2,500	\$1,248	\$1,616	0%		\$2,500
6474	Industrial Area Slashing & Spraying	Exp.	MCCS	MWS	\$1,500	\$744	\$1,057	70%		\$1,500
6492	Myrtle Benn Reserve	Exp.	MCCS	MWS	\$3,500	\$1,746	\$1,050	30%		\$3,500
6494	Sundry Reserves	Exp.	MCCS	MWS	\$21,000	\$10,494	\$10,389	49%		\$21,000
6558	Loan Guarentee Fee	Exp.	MCCS	MCCS	\$700	\$348	\$0	0%		\$700
6559	Interest on Loans	Exp.	MCCS	MCCS	\$14,736	\$7,368	\$7,481	51%		\$14,736
6792	Admin Cash Reallocated (Other Rec)	Exp.	MCCS	MCCS	\$26,295	\$13,146	\$13,353	51%		\$26,295
					\$701,283	\$350,436	\$311,897	44%		\$759,283
6563	Vehicle Reimbursement - Club Dev Off	Inc.	MCCS	MCCS	-\$5,000	-\$2,496	\$0	0%		-\$5,000
6513	Contrib - Foot Club Sports Complex	Inc.	MCCS	MCCS	-\$6,000	\$0	\$0	0%		-\$6,000
6523	Complex Building Hire Fees	Inc.	MCCS	MCCS	-\$2,000	-\$996	-\$2,361	118%		-\$2,000
6533	Rec Ground Lease Fees	Inc.	MCCS	MCCS	-\$1,500	-\$750	\$0	0%		-\$1,500
6553	Contribution - Dept Education - Oval	Inc.	MCCS	MCCS	-\$32,000	\$0	\$0	0%		-\$32,000
					-\$46,500	-\$4,242	-\$2,361	5%		-\$46,500
Public Halls.Civic Centres										
016D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$44,000	\$21,996	\$0	0%		\$44,000
6202	Memorial Hall - Cleaning & Conveniences	Exp.	MCCS	MWS	\$20,830	\$10,404	\$16,900	81%		\$20,830
6214	Memorial Hall - Building Maint	Exp.	MCCS	BMC	\$20,000	\$9,990	\$4,536	23%		\$20,000
6224	Memorial Hall - Grounds Maint	Exp.	MCCS	MWS	\$5,100	\$2,538	\$1,876	37%		\$5,100
6216	Mobrup Hall - Building Expenses	Exp.	MCCS	BMC	\$10	\$0	\$4	37%		\$10
6218	Muradup Hall - Building Expenses	Exp.	MCCS	BMC	\$3,700	\$1,848	\$1,417	38%		\$3,700
6219	Qualeup Hall - Building Expenses	Exp.	MCCS	BMC	\$1,000	\$498	\$0	0%		\$1,000
6227	Boscabel Hall - Building Expenses	Exp.	MCCS	BMC	\$1,100	\$546	\$25	2%		\$1,100
6212	RSL Hall - Cleaning & Conveniences	Exp.	MCCS	MWS	\$6,500	\$3,246	\$3,559	55%		\$6,500
6324	RSL Hall - Building Maint	Exp.	MCCS	BMC	\$4,700	\$2,346	\$1,322	28%		\$4,700
					\$106,940	\$53,412	\$29,639	28%		\$106,940
6203	Memorial Hall Rentals	Inc.	MCCS	MCD&T	-\$5,500	-\$2,748	-\$1,225	22%		-\$5,500
6213	RSL Hall - Rental	Inc.	MCCS	MCD&T	-\$2,000	-\$996	-\$250	13%		-\$2,000
					-\$7,500	-\$3,744	-\$1,475	20%		-\$7,500

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
<u>Swimming Areas & Beaches</u>										
050D	Depreciation	Exp.	MCCS	MCCS	\$80,000	\$39,996	\$0	0%		\$80,000
012A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	\$0	\$0			\$0
6292	Admin Cash Reallocated (Pools)	Exp.	MCCS	MCCS	\$13,485	\$6,738	\$6,848	51%		\$13,485
6257	Utilities	Exp.	MCCS	MCCS	\$26,000	\$12,996	\$21,737	84%		\$26,000
6254	Consumables & Minor Expenses	Exp.	MCCS	MCCS	\$7,400	\$3,690	\$854	12%		\$7,400
6258	Insurance	Exp.	MCCS	MCCS	\$8,200	\$4,098	\$8,606	105%		\$8,200
6252	Building Maintenance	Exp.	MCCS	BMC	\$2,610	\$1,302	\$410	16%		\$2,610
6261	Maintenance - Builder	Exp.	MCCS	MCCS	\$1,000	\$492	\$0	0%		\$1,000
6262	Grounds Maintenance	Exp.	MCCS	MWS	\$7,000	\$3,486	\$2,586	37%		\$7,000
6272	Equipment Maintenance	Exp.	MCCS	MCCS	\$16,000	\$7,992	\$4,914	31%		\$16,000
6282	Winter Maintenance	Exp.	MCCS	MCCS	\$5,500	\$2,748	\$5,000	91%		\$5,500
6274	Kiosk COGS	Exp.	MCCS	MCCS	\$5,000	\$2,496	\$2,462	49%		\$5,000
6352	Salaries	Exp.	MCCS	MCCS	\$82,000	\$40,998	\$30,091	37%		\$82,000
6353	Superannuation	Exp.	MCCS	MCCS	\$7,500	\$3,750	\$2,807	37%		\$7,500
6354	Conferences & Training	Exp.	MCCS	MCCS	\$1,500	\$744	\$0	0%		\$1,500
					\$263,195	\$131,526	\$86,315	33%		\$263,195
6294	Entry Fees - Season Tickets	Inc.	MCCS	MCCS	-\$11,200	-\$11,200	-\$8,355	75%		-\$11,200
6296	Entry Fees - Daily Entry	Inc.	MCCS	MCCS	-\$7,500	-\$3,750	-\$5,396	72%		-\$7,500
6295	Kiosk Sales	Inc.	MCCS	MCCS	-\$9,500	-\$4,749	-\$4,700	49%		-\$9,500
					-\$28,200	-\$19,699	-\$18,451	65%		-\$28,200
<u>Television & Radio Rebroadcast</u>										
6752	Television Translator	Exp.	MCCS	MWS	\$200	\$90	\$30	15%		\$200
6772	VHF Repeater Operating/Maintenance	Exp.	MCCS	CEO	\$1,450	\$720	\$0	0%		\$1,450
					\$1,650	\$810	\$30	2%		\$1,650

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
12. TRANSPORT										
<u>Airport Control</u>										
7762	Airport Building - Maintenance	Exp.	MRS	BMC	\$4,080	\$2,028	\$1,295	32%		\$4,080
7764	Airport Building - Cleaning	Exp.	MRS	BMC	\$900	\$450	\$320	36%		\$900
7772	Airstrip Operations	Exp.	MRS	MRS	\$630	\$306	\$0	0%		\$630
7774	Airstrip Ground Maint	Exp.	MRS	MWS	\$5,000	\$2,496	\$4,981	100%		\$5,000
					\$10,610	\$5,280	\$6,597	62%		\$10,610
7773	Billboard Advertising	Inc.	MRS	MCCS	\$0	\$0	\$0			\$0
7794	RADS Grant Airstrip	Inc.	MRS	MRS	-\$110,852	\$0	\$0			-\$110,852
					-\$110,852	\$0	\$0			-\$110,852
<u>Const. Sts,Rds,Bridges,Depots</u>										
020D	Depreciation (Sch 12)	Exp.	MWS	MCCS	\$1,750,000	\$874,998	\$0	0%		\$1,750,000
					\$1,750,000	\$874,998	\$0	0%		\$1,750,000
7375	Grant - MRWA Direct	Inc.	MWS	MWS	-\$164,625	-\$164,625	-\$162,975	99%		-\$164,625
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	-\$466,000	\$0	-\$340,800	73%	-\$88,000	-\$554,000
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	-\$432,500	\$0	-\$34,797	8%		-\$432,500
7315	Grant - Electronic Speed Signs	Inc.	MWS	MCCS	-\$25,000	\$0	\$0		\$17,445	-\$7,555
					-\$1,088,125	-\$164,625	-\$538,572	49%		-\$1,158,680
<u>Mtce Sts,Rds,Bridges,Depots</u>										
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$15,500	\$7,746	\$6,721	43%		\$15,500
7662	Bridge Maintenance	Exp.	MWS	MWS	\$50,000	\$24,990	\$25,473	51%		\$50,000
7672	Footpath Maintenance	Exp.	MWS	MWS	\$10,000	\$4,998	\$4,904	49%		\$10,000
7682	Lighting of Streets	Exp.	MWS	MCCS	\$59,000	\$29,496	\$24,725	42%		\$59,000
7692	Depot - Maintenance	Exp.	MWS	MWS	\$36,200	\$18,090	\$42,714	118%		\$36,200
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	MWS	\$8,000	\$3,990	\$2,946	37%		\$8,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,200	\$594	\$38	3%		\$1,200
7704	Depot - Cleaning	Exp.	MWS	MWS	\$16,500	\$8,244	\$9,850	60%		\$16,500
RM01	Grading	Exp.	MWS	MWS	\$550,000	\$274,986	\$399,262	73%		\$550,000
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$130,000	\$64,992	\$83,763	64%		\$130,000
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$95,000	\$47,496	\$55,855	59%		\$95,000
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$60,000	\$30,000	\$31,454	52%		\$60,000
RM06	Roadside Spraying	Exp.	MWS	MWS	\$25,000	\$12,492	\$25,762	103%		\$25,000
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$55,020	\$27,504	\$23,494	43%		\$55,020
RM10	Traffic Counter Transportation	Exp.	MWS	MWS	\$770	\$384	\$4,531	589%		\$770
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$3,000	\$1,494	\$361	12%		\$3,000
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$100,000	\$49,992	\$39,420	39%		\$100,000
RM16	Townsite - Kojonup Verge Mtce	Exp.	MWS	MWS	\$78,000	\$38,994	\$50,900	65%		\$78,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	MWS	\$15,500	\$7,740	\$8,875	57%		\$15,500
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	MWS	\$3,000	\$1,500	\$0	0%		\$3,000
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	MWS	\$15,000	\$7,500	\$2,780	19%		\$15,000
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$500	\$0	0%		\$1,000
RM22	Removal of Street Trees	Exp.	MWS	MWS	\$10,000	\$4,998	\$1,993	20%		\$10,000
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$4,998	\$4,118	41%		\$10,000
RM24	Car Park Line marking	Exp.	MWS	MWS	\$5,000	\$2,496	\$0	0%		\$5,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MWS	\$269,690	\$134,844	\$136,952	51%		\$269,690
					\$1,622,380	\$811,058	\$986,891	61%		\$1,622,380
7605	Sale of Small Items	Inc.	MWS	MWS	\$0	\$0	-\$1,684			\$0
7683	Grant - Street Light Subsidy	Inc.	MWS	MCCS	-\$10,000	-\$4,998	\$0	0%		-\$10,000
					-\$10,000	-\$4,998	-\$1,684	17%		-\$10,000

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
13. ECONOMIC SERVICES										
<u>Building Control</u>										
8552	Building Admin. Salaries	Exp.	MRS	MRS	\$55,000	\$27,498	\$61,965	113%		\$55,000
8572	Building Superannuation	Exp.	MRS	MCCS	\$8,000	\$3,996	\$12,053	151%		\$8,000
8602	Other Employee Costs (Bldg)	Exp.	MRS	MCCS	\$2,500	\$1,248	\$2,302	92%		\$2,500
8612	Vehicle Operating	Exp.	MRS	MRS	\$5,500	\$2,748	\$3,043	55%		\$5,500
8622	Building Control Expenses	Exp.	MRS	MRS	\$2,500	\$1,248	\$1,445	58%		\$2,500
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCCS	\$13,485	\$6,738	\$6,848	51%		\$13,485
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCCS	\$930	\$462	\$0	0%		\$930
					\$87,915	\$43,938	\$87,655	100%		\$87,915
8653	Building Permit Application Fees	Inc.	MRS	MRS	-\$6,500	-\$3,246	-\$8,783	135%		-\$6,500
8663	BCITF & BSL Commissions	Inc.	MRS	MRS	-\$150	-\$72	-\$139	92%		-\$150
8633	Private Pool Inspection Charges	Inc.	MRS	MRS	\$0	\$0	\$58			\$0
8643	Shared Resources	Inc.	MRS	MRS	-\$10,367	-\$5,178	\$0	0%		-\$10,367
					-\$17,017	-\$8,496	-\$8,864	52%		-\$17,017
<u>Other Economic Services</u>										
014P	Profit/Loss (Sch 13)	Exp.	MRS	MCCS	-\$3,500	-\$1,746	\$0			-\$3,500
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	MCCS	\$100	\$48	\$0	0%		\$100
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$5,000	\$2,490	\$5,555	111%		\$5,000
8801	Wash Down Bay - Other	Exp.	MRS	MWS	\$0	\$0	\$0			\$0
8807	Wash Down Bay - Utilities	Exp.	MRS	MWS	\$10,000	\$4,998	\$4,207	42%		\$10,000
8800	Saleyards - Grounds Maintenance	Exp.	MRS	MWS	\$10,000	\$4,992	\$10,507	105%		\$10,000
8802	Saleyards - Other	Exp.	MRS	MWS	\$1,200	\$600	\$1,066	89%		\$1,200
8808	Saleyards - Insurances	Exp.	MRS	MCCS	\$300	\$150	\$380	127%		\$300
8814	Kojonup Business Hub (4.3.2)	Exp.	MRS	MCCS	\$5,000	\$2,496	\$0	0%		\$5,000
					\$28,100	\$14,028	\$21,715	77%		\$28,100
8013	Wash Down Bay - Fees	Inc.	MRS	MCCS	-\$15,000	-\$7,500	-\$5,000	33%		-\$15,000
8803	Saleyards - Fees	Inc.	MRS	MCCS	-\$45,000	-\$22,491	-\$4,739	11%		-\$45,000
					-\$60,000	-\$29,991	-\$9,739	16%		-\$60,000
<u>Rural Services</u>										
023D	Depreciation (Sch 13)	Exp.	MRS	MCCS	\$4,500	\$2,250	\$0	0%		\$4,500
8002	Water Standpipes	Exp.	MRS	MWS	\$12,000	\$5,994	\$16,925	141%		\$12,000
8006	Rural Street Addressing	Exp.	MRS	MCCS	\$500	\$246	\$45	9%		\$500
					\$17,000	\$8,490	\$16,970	100%		\$17,000
8003	Water Standpipe Charges	Inc.	MRS	MCCS	-\$26,000	\$0	-\$3,769	14%		-\$26,000
					-\$26,000	\$0	-\$3,769	14%		-\$26,000

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	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	\$85,000	\$42,498	\$0	0%		\$85,000
055D	Depreciation (Sch 13)	Exp.	MCD&T	MCCS	\$150	\$72	\$0	0%		\$150
017A	Annual Leave Accrual	Exp.	MCD&T	MCCS	\$0	\$0	\$0			\$0
8109	Story Area (MOSAIC)	Exp.	MCD&T	MCD&T	\$2,000	\$996	\$0	0%		\$2,000
8367	Story Area (Digital)	Exp.	MCD&T	MCD&T	\$2,000	\$996	\$0	0%		\$2,000
8110	Catering	Exp.	MCD&T	MCD&T	\$2,000	\$996	\$1,088	54%		\$2,000
8368	Activity (Educational)	Exp.	MCD&T	MCD&T	\$500	\$246	\$15	3%		\$500
8126	Insurances - Various	Exp.	MCD&T	MCCS	\$12,500	\$12,500	\$11,397	91%		\$12,500
8152	Public Liability Insurance	Exp.	MCD&T	MCCS	\$6,700	\$6,700	\$6,657	99%		\$6,700
8322	Employee Insurances (Tourism)	Exp.	MCD&T	MCD&T	\$4,000	\$4,000	\$3,699	92%		\$4,000
8142	Printing, Stationary & Office Expenses	Exp.	MCD&T	MCD&T	\$2,950	\$1,470	\$2,454	83%		\$2,950
8162	Building Maintenance	Exp.	MCD&T	MCD&T	\$8,000	\$3,990	\$5,599	70%		\$8,000
8557	Building Maintenance (BCC)	Exp.	MCD&T	MCD&T	\$2,500	\$1,248	\$359	14%		\$2,500
8164	Utilities	Exp.	MCD&T	MCD&T	\$25,000	\$12,498	\$14,063	56%		\$25,000
8166	Cleaning	Exp.	MCD&T	MWS	\$26,300	\$13,146	\$17,025	65%		\$26,300
8172	Grounds Maintenance	Exp.	MCD&T	MWS	\$50,000	\$24,996	\$24,098	48%		\$50,000
8192	Misc Expenses	Exp.	MCD&T	MCD&T	\$500	\$246	\$684	137%		\$500
8302	Salaries (TKP)	Exp.	MCD&T	MCD&T	\$11,700	\$5,850	\$146,976	1256%	\$15,000	\$26,700
8332	Superannuation (TKP)	Exp.	MCD&T	MCD&T	\$1,696	\$846	\$7,995	471%		\$1,696
8532	Superannuation (TKP)	Exp.	MCD&T	MCD&T	\$0	\$0	\$3,272			\$0
8202	Salaries (Visitors Centre)	Exp.	MCD&T	MCD&T	\$98,600	\$49,296	\$3,139	3%		\$98,600
8344	Superannuation (Visitors Centre)	Exp.	MCD&T	MCD&T	\$11,715	\$5,856	\$580	5%		\$11,715
8212	Salaries (Story Place / Gallery)	Exp.	MCD&T	MCD&T	\$37,950	\$18,972	\$0	0%		\$37,950
8345	Superannuation (Story Place / Gallery)	Exp.	MCD&T	MCD&T	\$4,771	\$2,382	\$0	0%		\$4,771
8112	Fringe Benefits Tax	Exp.	MCD&T	MCD&T	\$4,750	\$2,370	\$550	12%		\$4,750
8362	Vehicle Operating	Exp.	MCD&T	MCD&T	\$1,200	\$600	\$1,349	112%		\$1,200
8342	Conferences & Training	Exp.	MCD&T	MCD&T	\$3,000	\$1,500	\$1,409	47%		\$3,000
8312	Legal Expenses	Exp.	MCD&T	CEO	\$1,000	\$498	\$0	0%		\$1,000
8358	Websites	Exp.	MCD&T	MCD&T	\$500	\$246	\$507	101%		\$500
8444	Retail Stock - COGS	Exp.	MCD&T	MCD&T	\$30,000	\$15,000	\$13,189	44%		\$30,000
8364	Tour Guide Expenses	Exp.	MCD&T	MCD&T	\$4,500	\$2,250	\$2,420	54%		\$4,500
8394	Events	Exp.	MCD&T	MCD&T	\$3,000	\$1,494	\$300	10%		\$3,000
8314	Brochures	Exp.	MCD&T	MCD&T	\$8,000	\$3,996	\$0	0%		\$8,000
8503	Café Sales Miscellaneous	Exp.	MCD&T	MCD&T	\$0	\$0	\$5,341			\$0
8412	Admin Cash Realloc (Tourism)	Exp.	MCD&T	MCCS	\$118,664	\$59,328	\$60,259	51%		\$118,664
8422	Non Cash Admin Realloc (Tourism)	Exp.	MCD&T	MCCS	\$2,325	\$1,158	\$0	0%		\$2,325
					\$573,471	\$298,240	\$334,424	58%		\$588,471
8205	Visitor Fees	Inc.	MCD&T	MCD&T	-\$8,000	-\$3,996	-\$2,602	33%		-\$8,000
8203	Hire Fees	Inc.	MCD&T	MCD&T	-\$2,500	-\$1,248	-\$894	36%		-\$2,500
8204	Tour Groups	Inc.	MCD&T	MCD&T	-\$4,000	-\$1,998	-\$4,572	114%		-\$4,000
8207	Activity Fees	Inc.	MCD&T	MCD&T	-\$1,500	-\$750	-\$819	55%		-\$1,500
8213	Café Lease Fees	Inc.	MCD&T	MCD&T	-\$12,000	-\$6,000	-\$6,846	57%		-\$12,000
8283	Donations	Inc.	MCD&T	MCD&T	-\$3,000	-\$1,500	-\$1,097	37%		-\$3,000
8223	Cooperative Advertising	Inc.	MCD&T	MCD&T	-\$10,000	-\$4,998	-\$232	2%		-\$10,000
8243	Retail Sales	Inc.	MCD&T	MCD&T	-\$58,000	-\$32,998	-\$26,075	45%		-\$58,000
8123	Grant - Traineeship	Inc.	MCD&T	MCD&T	\$0	\$0	\$0		-\$30,000	-\$30,000
8263	Sales - Commissions	Inc.	MCD&T	MCD&T	\$0	\$0	\$0			\$0
8484	Rose Maze Book	Inc.	MCD&T	MCD&T	\$0	\$0	-\$79			\$0
114P	Profit on Sale of Assets	Inc.	MCD&T	MCCS	-\$4,000	-\$1,998	\$0	0%		-\$4,000
					-\$103,000	-\$55,486	-\$43,217	42%		-\$133,000
	<i>Net Profit/loss The Kodja Place</i>				-\$470,471	-\$242,754	-\$291,206	62%		-\$455,471
Tourism & Area Promotion - Other										
029D	Depreciation	Exp.	MCD&T	MCCS	\$90,000	\$45,000	\$0	0%		\$90,000
8222	Superannuation (Other T&AP)	Exp.	MCD&T	MCD&T	\$102,250	\$51,120	\$0	0%		\$102,250
8346	Salaries (Other T&AP)	Exp.	MCD&T	MCD&T	\$15,042	\$7,518	\$0	0%		\$15,042
8101	Kojonup Marketing & Promotions	Exp.	MCD&T	MCD&T	\$8,000	\$3,996	\$2,064	26%		\$8,000
8102	Tourism Economic Report	Exp.	MCD&T	CEO	\$2,500	\$1,248	\$0	0%		\$2,500
8107	Hidden Treasures	Exp.	MCD&T	CEO	\$7,500	\$3,750	\$7,500	100%		\$7,500
8354	Subscriptions, Accreditation, etc.	Exp.	MCD&T	MCD&T	\$4,000	\$1,998	\$681	17%		\$4,000
8414	Wool Wagon	Exp.	MCD&T	BMC	\$200	\$96	\$0	0%		\$200
8374	Australia Day Breakfast	Exp.	MCD&T	MCD&T	\$1,000	\$498	\$0	0%		\$1,000
8432	Railway Station Building Maintenance	Exp.	MCD&T	BMC	\$2,000	\$996	\$167	8%		\$2,000
8402	Tourist Railway - 50% Cont to Insurance	Exp.	MCD&T	CEO	\$0	\$0	\$366			\$0
					\$232,492	\$116,220	\$10,778	5%		\$232,492

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
14. OTHER PROPERTY & SERVICES										
<u>Materials In Store</u>										
9452	Stock Variance Account	Exp.	MWS	MCCS	\$100	\$48	\$0			\$100
					\$100	\$48	\$0			\$100
<u>Plant Operation Costs</u>										
9342	Fuel & Oil	Exp.	MWS	MWS	\$215,000	\$107,496	\$105,149	49%		\$215,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$15,000	\$7,500	\$7,885	53%		\$15,000
9362	Parts, Ext Work & Sundries	Exp.	MWS	MWS	\$115,000	\$57,492	\$48,615	42%		\$115,000
9363	Purchase of Tools	Exp.	MWS	MWS	\$3,000	\$1,500	\$407	14%		\$3,000
9372	Wages & Overheads	Exp.	MWS	MWS	\$180,000	\$90,000	\$103,157	57%		\$180,000
9382	Vehicles - Insurance	Exp.	MWS	MWS	\$50,000	\$24,996	\$47,081	94%		\$50,000
9386	Vehicles - Licences	Exp.	MWS	MWS	\$28,000	\$13,998	\$3,235	12%		\$28,000
112P	Loss On Sale Of Assets (Sch 12)	Exp.	MWS	MCCS	\$112,500	\$56,250	\$0	0%		\$112,500
9402	Less POC Allocated To W. & S.	Exp.	MWS	MCCS	-\$718,500	-\$359,250	-\$259,645	36%		-\$718,500
021D	Depreciation (Sch 12)	Exp.	MWS	MCCS	\$355,000	\$177,498	\$0	0%		\$355,000
025D	Depreciation W/Back	Exp.	MWS	MCCS	-\$355,000	-\$177,498	-\$161,979	46%		-\$355,000
9406	Admin Realloc - Cash (POC)	Exp.	MWS	MCCS	\$0	\$0	\$0			\$0
					\$0	-\$18	-\$106,095			\$0
012P	Profit On Sale Of Assets (Sch 12)	Inc.	MWS	MCCS	-\$55,080	\$0	\$0	0%		-\$55,080
9393	Income - Diesel Fuel Rebates	Inc.	MWS	MCCS	-\$42,000	-\$21,000	-\$18,813	45%		-\$42,000
					-\$97,080	-\$21,000	-\$18,813	19%		-\$97,080
<u>Private Works</u>										
9002	Private Works	Exp.	MWS	MWS	\$17,200	\$8,592	\$6,614	38%	-\$7,200	\$10,000
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$0	\$0	\$0			\$0
					\$17,200	\$8,592	\$6,614	38%		\$10,000
9003	Private Works Income	Inc.	MWS	MWS	-\$28,000	-\$13,998	-\$5,742	21%	\$12,000	-\$16,000
9009	Pte Works-Income-Other Councils	Inc.	MWS	MWS	\$0	\$0	\$0			\$0
					-\$28,000	-\$13,998	-\$5,742	21%		-\$16,000
<u>Public Works Overheads</u>										
9022	Salaries - Supervisors & Assistant	Exp.	MWS	MWS	\$190,000	\$94,998	\$135,681	71%		\$190,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$19,000	\$9,498	\$9,466	50%		\$19,000
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$2,200	\$1,092	\$0	0%		\$2,200
9062	Emp Insurances (Supervisors)	Exp.	MWS	MWS	\$2,050	\$1,020	\$1,850	90%		\$2,050
9072	Other Staff Expenses (Inc. FBT)	Exp.	MWS	MWS	\$13,000	\$6,492	\$3,623	28%		\$13,000
9082	Vehicle Operating	Exp.	MWS	MWS	\$20,000	\$9,996	\$5,714	29%		\$20,000
9084	Consulting Technical	Exp.	MWS	MWS	\$15,000	\$7,500	\$0	0%		\$15,000
9092	Office Expenses	Exp.	MWS	MWS	\$10,000	\$4,992	\$9,028	90%		\$10,000
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$7,500	\$3,744	\$4,308	57%		\$7,500
9095	RAMM Road Inventory	Exp.	MWS	MWS	\$15,000	\$7,500	\$9,534	64%		\$15,000
9102	Training Exp.	Exp.	MWS	MWS	\$90,000	\$44,994	\$47,739	53%		\$90,000
9112	Meetings	Exp.	MWS	MWS	\$31,000	\$15,498	\$24,034	78%		\$31,000
9122	Annual Leave	Exp.	MWS	MWS	\$130,000	\$64,998	\$54,906	42%		\$130,000
9132	Public Holidays	Exp.	MWS	MWS	\$84,000	\$42,000	\$6,212	7%		\$84,000
9142	Sick Leave	Exp.	MWS	MWS	\$65,000	\$32,496	\$28,188	43%		\$65,000
9152	Superannuation	Exp.	MWS	MWS	\$160,000	\$79,998	\$85,985	54%		\$160,000
9162	Workers Comp Insurance	Exp.	MWS	MCCS	\$32,000	\$15,996	\$30,500	95%		\$32,000
9172	Staff Functions	Exp.	MWS	MWS	\$2,000	\$996	\$2,605	130%		\$2,000
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$19,998	\$24,910	62%		\$40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$19,000	\$9,498	\$11,986	63%		\$19,000
9262	Emp Insurances	Exp.	MWS	MCCS	\$4,200	\$2,100	\$4,479	107%		\$4,200
9182	Insurance on Works	Exp.	MWS	MWS	\$4,300	\$2,148	\$5,054	118%		\$4,300
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,500	\$2,748	\$2,636	48%		\$5,500
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$1,000	\$498	\$4,107	411%		\$1,000
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$700	\$348	\$1,464	209%		\$700
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$3,000	\$1,500	\$254	8%		\$3,000
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$4,000	\$1,998	\$2,163	54%		\$4,000
9421	Small Items (Chainsaws, Mowers, etc)	Exp.	MWS	MWS	\$6,500	\$3,246	\$1,312	20%		\$6,500
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	\$269,690	\$134,844	\$136,952	51%		\$269,690
9312	Less Allocated to Works & Services	Exp.	MWS	MCCS	-\$1,317,930	-\$658,962	-\$665,903	51%		-\$1,317,930
9332	Admin Non Cash Realloc (PWO)	Exp.	MWS	MCCS	\$49,290	\$24,642	\$0	0%		\$49,290
9422	Sundry Plant - Automatic Recoveries	Exp.	MWS	MCCS	\$23,000	\$11,496	\$14,229	62%		\$23,000
					\$0	-\$90	\$3,013			\$0

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Total Budget	2019/2020 YTD Budget	2019/2020 YTD Actuals	% of Annual Budget 50%	Proposed Amendment	Budget Review Proposal
9543	Apprenticeship/Trainee Grant	Inc.	MWS	CEO	\$0	\$0	\$0			\$0
9323	Sundry Income - PWO	Inc.	MWS	MCCS	-\$1,000	-\$498	\$0	0%		-\$1,000
					-\$1,000	-\$498	\$0			-\$1,000
Salaries And Wages										
9482	Salaries & Wages Drawn	Exp.	MCCS	MCCS	\$4,800,000	\$2,400,000	\$2,369,766	49%		\$4,800,000
9492	Workers Comp Allocated	Exp.	MCCS	MCCS	\$10,000	\$4,998	\$35,303	353%		\$10,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCCS	MCCS	-\$4,800,000	-\$2,400,000	-\$2,337,280	49%		-\$4,800,000
					\$10,000	\$4,998	\$67,790			\$10,000
9493	Workers Compensation Income	Inc.	MCCS	MCCS	-\$10,000	-\$4,998	\$0	0%		-\$10,000
					-\$10,000	-\$4,998	\$0	0%		-\$10,000
Unclassified										
015P	Profit/Loss (Sch 14)	Exp.	MCCS	MCCS	\$0	\$0	\$0			\$0
024D	Depreciation (Sch 14)	Exp.	MCCS	MCCS	\$16,500	\$8,250	\$0	0%		\$16,500
9572	Land Survey & Leasing Costs	Exp.	MCCS	MCCS	\$9,700	\$4,848	\$9,250			\$9,700
9682	Misc Expenses-Other Property	Exp.	MCCS	CEO	\$3,825	\$1,902	\$2,154	56%		\$3,825
					\$30,025	\$15,000	\$11,404	38%		\$30,025
9625	Small Items Insurance Income	Inc.	MCCS	MCCS	-\$600	-\$300	-\$4,262			-\$600
9626	Sundry Income - Other Property	Inc.	MCCS	MCCS	-\$13,000	-\$6,498	-\$1,430	11%		-\$13,000
9627	Insurance Premium Refund	Inc.	MCCS	MCCS	-\$20,000	-\$9,996	-\$17,212	86%		-\$20,000
9683	Lease of Properties (Other)	Inc.	MCCS	MCCS	-\$7,500	-\$3,750	\$2,364	-32%		-\$7,500
9695	Recoverable Costs	Inc.	MCCS	MCCS	-\$1	\$0	\$3,134			-\$1
					-\$41,101	-\$20,544	-\$17,406	42%		-\$41,101
GRAND TOTALS					-\$1,831,406	-\$619,677	-\$2,092,955		-\$49,255	-\$1,880,661

SUMMARIES:

REVENUE

Chief Executive Officer	\$0	\$0	\$0		\$0
Manager Corporate & Community Services	-\$6,700,199	-\$4,903,411	-\$4,875,109	73%	-\$6,682,754
Manager Works & Services	-\$1,091,125	-\$178,623	-\$545,998	50%	-\$1,167,125
Manager Regulatory & Technical Services	-\$196,733	-\$42,882	-\$36,778	19%	-\$194,233
- Building Maintenance Coordinator	\$0	\$0	\$0		\$0
Manager Community Devel. & Tourism	-\$110,050	-\$59,002	-\$53,418	49%	-\$140,050
Manager Aged Care Services	-\$4,072,595	-\$1,028,982	-\$1,156,129	28%	-\$4,072,595
	-\$12,170,703	-\$6,212,900	-\$6,667,432	55%	-\$12,256,758

EXPENDITURE

Chief Executive Officer	\$199,063	\$111,438	\$88,598	45%	\$204,063
Manager Corporate & Community Services	\$2,528,978	\$1,305,960	\$7,601	0%	\$2,561,978
Manager Works & Services	\$3,821,642	\$1,910,132	\$2,229,776	58%	\$3,834,442
Manager Regulatory & Technical Services	\$1,408,846	\$1,073,627	\$1,048,835	74%	\$1,410,846
- Building Maintenance Coordinator	\$101,395	\$50,568	\$46,057	45%	\$101,395
Manager Community Devel. & Tourism	\$496,674	\$250,204	\$245,663	49%	\$561,965
Manager Aged Care Services	\$1,782,700	\$891,294	\$907,947	51%	\$1,782,700
	\$10,339,297	\$5,593,223	\$4,574,477	44%	\$10,457,388

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

7. 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															
Toyota Kluger - SP	P&E	\$	42,000	\$	42,671	\$	20,000	\$	21,818	\$	22,000	\$	20,853	\$	1,147
Toyota RAV4 - Pool Vehicle	P&E	\$	32,000	\$	28,484	\$	19,000	\$	13,636	\$	13,000	\$	14,847	\$	(1,847)
		\$	74,000	\$	71,155	\$	39,000	\$	35,455	\$	35,000	\$	35,700		
Housing															
Toyota RAV4 - MACS	P&E	\$	32,800	\$	29,757	\$	19,000	\$	17,273	\$	13,800	\$	12,484	\$	1,316
		\$	32,800	\$	29,757	\$	19,000	\$	17,273	\$	13,800	\$	12,484		
Economic Services															
Toyota RAV4 - DSC	P&E	\$	32,000	\$	30,208	\$	19,000	\$	14,091						
Toyota RAV4 - MCD&T	P&E	\$	32,800	\$	30,257	\$	19,000	\$	17,273	\$	13,800	\$	12,984	\$	816
		\$	64,800	\$	60,465	\$	38,000	\$	31,364	\$	13,800	\$	12,984		
Other Property & Services															
Toyota Hilux Dual Cab - KO2 - Mech	P&E	\$	60,000	\$	45,358	\$	25,000	\$	26,818	\$	35,000	\$	18,540	\$	16,460
Isuzu FFR Short Tip Truck - KO.006	P&E	\$	70,000			\$	15,000			\$	55,000	\$	-	\$	55,000
Hino Tip Truck - KO.8926	P&E	\$	250,000			\$	65,000			\$	185,000	\$	-	\$	185,000
Cat Skid Steer Loader	P&E	\$	96,000			\$	25,000			\$	71,000	\$	-	\$	71,000
Broom attachment for Skid Steer Loader	P&E	\$	12,000			\$	3,000			\$	9,000	\$	-	\$	9,000
Cat Grader 12M	P&E	\$	360,000	\$	355,000	\$	100,000	\$	106,200	\$	260,000	\$	248,800	\$	11,200
Water Tanker 10,000l	P&E	\$	40,000	\$	7,613	\$	1,080			\$	38,920	\$	7,613	\$	31,307
Water Jetter	P&E	\$	80,000	\$	79,977	\$	-			\$	80,000	\$	79,977	\$	23
Skid Mount Fire Fighter	P&E	\$	-	\$	3,442	\$	-			\$	-	\$	3,442	\$	(3,442)
		\$	968,000	\$	491,390	\$	234,080	\$	133,018	\$	733,920	\$	358,372		
Total		\$	1,139,600	\$	652,767	\$	330,080	\$	217,109	\$	796,520	\$	419,540	\$	376,980
By Class															
Land & Buildings		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Plant & Equipment		\$	1,139,600	\$	652,767	\$	330,080	\$	217,109	\$	796,520	\$	419,540	\$	376,980
Total		\$	1,139,600	\$	652,767	\$	330,080	\$	217,109	\$	796,520	\$	419,540	\$	376,980

Net Transfer to/(from) Reserve Account: \$ (259,520) \$ (250,000)

Yellow Highlights show proposed changes to adopted budget.

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

SHIRE OF KOJONUP
2019/2020 MID-YEAR BUDGET REVIEW
Budget Review (Actual Figures as at 31 December 2019)

8. CAPITAL GRANTS & RESTRICTED CASH

Incorporating Summary of Restricted Cash:

	Opening Balance - 1 July 2019	Budgeted Non- Operating Grants	Actual Non- Operating Grants	LESS Funds Utilised	Closing Balance (Restricted Cash)
Restricted Cash Bought Forward:					
Kojonup Theatrical Society	\$ 3,000	\$ -	\$ -	\$ (3,000)	\$ -
Grants and Subsidies - Non-Operating:					
Housing					
Spring H - Grant - DACS	\$ 346,985	\$ 463,732	\$ 59,874	\$ (28,066)	\$ 378,792
Loton Close ILU's - Grant - RAAP & BBRF	\$ -	\$ 1,550,863	\$ -	\$ -	\$ -
BBRF Grant - Key Workers	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Transport					
RADS Grant Airstrip	\$ -	\$ 110,852	\$ -	\$ -	\$ -
Grant - MRWA Direct	\$ -	\$ 164,625	\$ 162,975	\$ (162,975)	\$ -
Grant - Regional Road Group (RRG)	\$ -	\$ 466,000	\$ 340,800	\$ (340,800)	\$ -
Grant - Roads to Recovery (R2R)	\$ -	\$ 432,500	\$ 34,797	\$ (34,797)	\$ -
Grant - Electronic Speed Signs	\$ -	\$ 25,000	\$ -	\$ -	\$ -
	\$ 349,985	\$ 4,213,572	\$ 598,446	\$ (569,639)	\$ 378,792

Notes:

1. Kojonup Theatrical Society funds transferred to the 'Community Grant Scheme' reserve account to sit with the Shire's matching funds.

2. Yellow Highlights show proposed changes to adopted budget.