

**SHIRE OF DUNDAS
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2021**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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SHIRE OF DUNDAS
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31ST JANUARY 2021

	Budget v Actual		Predicted			
	Note	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)		2,175,246	2,674,549	499,303	0	2,674,549 ▲
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions		1,909,277	691,880	36,122	0	1,945,399 ▲
Fees and charges	4.1.1	344,268	368,072	64,000	0	408,268 ▲
Interest earnings	4.1.6	134,100	72,058	(20,000)	0	114,100 ▼
Other revenue	4.1.7	258,390	92,406	(10,000)	0	248,390 ▼
		2,646,035	1,224,416	70,122	0	2,716,157
Expenditure from operating activities						
Employee costs	4.2.1	(2,371,877)	(1,254,024)	(161,045)	0	(2,532,922) ▲
Materials and contracts		(1,236,573)	(497,961)	60,250	0	(1,176,323) ▼
Utility charges	4.2.3	(296,078)	(153,718)	23,648	0	(272,430) ▼
Depreciation on non-current assets		(2,661,549)	(1,724,568)	32,268	0	(2,629,281) ▼
Interest expenses		(8,890)	(4,608)	0	0	(8,890)
Insurance expenses		(185,243)	(162,435)	(16,175)	0	(201,418) ▲
Other expenditure	4.2.6	(407,050)	(64,473)	23,608	0	(383,442) ▼
Loss on asset disposals	4.2.7	(72,607)	(62,236)	0	0	(72,607)
		(7,239,867)	(3,924,023)	(37,446)	0	(7,277,313)
Non-cash amounts excluded from operating activities		2,734,156	1,766,551	0	0	2,734,156
Amount attributable to operating activities		315,570	1,741,493	531,979	0	847,549
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	1,193,157	504,067	201,989	0	1,395,146 ▲
Purchase investment property		(45,000)	0	45,000	0	0
Purchase property, plant and equipment		(1,374,003)	(214,871)	89,000	0	(1,285,003) ▼
Purchase and construction of infrastructure-roads		(835,902)	(519,136)	(335,098)	0	(1,171,000) ▲
Purchase and construction of infrastructure-other		(353,431)	(228,229)	(323,256)	0	(676,687) ▲
Proceeds from disposal of assets		123,000	70,000	0	0	123,000
Amount attributable to investing activities		(1,292,179)	(388,169)	(322,365)	0	(1,614,544)
FINANCING ACTIVITIES						
Repayment of debentures		0	(24,100)	(48,527)	0	(48,527) ▼
Transfers to cash backed reserves (restricted assets)		(1,610,000)	(34,795)	(161,087)	0	(1,771,087) ▲
Transfers from cash backed reserves (restricted assets)		75,000	0	0	0	75,000
Amount attributable to financing activities		(1,535,000)	(58,895)	(209,614)	0	(1,744,614)
Budget deficiency before general rates		(2,511,609)	1,294,429	0	0	(2,511,609)
Estimated amount to be raised from general rates		2,645,220	2,672,965	0	0	2,645,220
Closing funding surplus/(deficit)	2	133,611	3,967,394	0	0	133,611

SHIRE OF DUNDAS
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31ST JANUARY 2021

	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,175,246	2,674,549	499,303	0	2,674,549	▲
Revenue from operating activities (excluding rates)						
Governance	23,000	52,853	36,622	0	59,622	▲
General purpose funding	1,216,819	345,399	(20,000)	0	1,196,819	▼
Law, order, public safety	182,800	16,022	0	0	182,800	
Health	5,500	5,520	0	0	5,500	
Education and welfare	82,935	63,240	0	0	82,935	
Housing	22,600	14,207	1,000	0	23,600	▲
Community amenities	187,960	199,775	5,000	0	192,960	▲
Recreation and culture	51,092	79,538	2,500	0	53,592	▲
Transport	523,329	52,001	5,000	0	528,329	▲
Economic services	270,000	324,271	(15,000)	0	255,000	▼
Other property and services	80,000	71,590	55,000	0	135,000	▲
	2,646,035	1,224,416	70,122	0	2,716,157	
Expenditure from operating activities						
Governance	(709,505)	(416,219)	(78,874)	0	(788,379)	▲
General purpose funding	(466,581)	(158,204)	18,000	0	(448,581)	▼
Law, order, public safety	(292,271)	(54,006)	4,500	0	(287,771)	▼
Health	(238,220)	(128,610)	(36,891)	0	(275,111)	▲
Education and welfare	(244,236)	(98,455)	26,812	0	(217,424)	▼
Housing	(111,236)	(52,596)	(1,500)	0	(112,736)	▲
Community amenities	(598,072)	(367,716)	(2,730)	0	(600,802)	▲
Recreation and culture	(1,483,529)	(681,218)	121,219	0	(1,362,310)	▼
Transport	(2,266,740)	(1,378,035)	(20,000)	0	(2,286,740)	▲
Economic services	(586,477)	(281,166)	(42,981)	0	(629,458)	▲
Other property and services	(243,000)	(307,798)	(25,001)	0	(268,001)	▲
	(7,239,867)	(3,924,023)	(37,446)	0	(7,277,313)	
Non-cash amounts excluded from operating activities	2,734,156	1,766,551	0	0	2,734,156	
Amount attributable to operating activities	315,570	1,741,493	531,979	0	847,549	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	1,193,157	504,067	201,989	0	1,395,146	▼
Purchase investment property	(45,000)	0	45,000	0	0	▼
Purchase plant and equipment	(1,374,003)	(214,871)	89,000	0	(1,285,003)	▼
Purchase and construction of infrastructure - roads	(835,902)	(519,136)	(335,098)	0	(1,171,000)	▲
Purchase and construction of infrastructure - other	(353,431)	(228,229)	(323,256)	0	(676,687)	▲
Proceeds from disposal of assets	123,000	70,000	0	0	123,000	
Amount attributable to investing activities	(1,292,179)	(388,169)	(322,365)	0	(1,614,544)	
FINANCING ACTIVITIES						
Repayment of borrowings	10	0	(24,100)	0	(48,527)	▲
Transfers to cash backed reserves (restricted assets)	9	(1,610,000)	(34,795)	0	(1,771,087)	▲
Transfers from cash backed reserves (restricted assets)	9	75,000	0	0	75,000	
Amount attributable to financing activities		(1,535,000)	(58,895)	0	(1,744,614)	
Budget deficiency before general rates		(2,511,609)	1,294,429	0	(2,511,609)	
Estimated amount to be raised from general rates		2,645,220	2,672,965	0	2,645,220	
Closing Funding Surplus(Deficit)	2	133,611	3,967,394	0	133,611	

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2021

1. BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Dundas controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this budget review are rounded to the nearest dollar.

2020-21 ACTUAL BALANCES

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

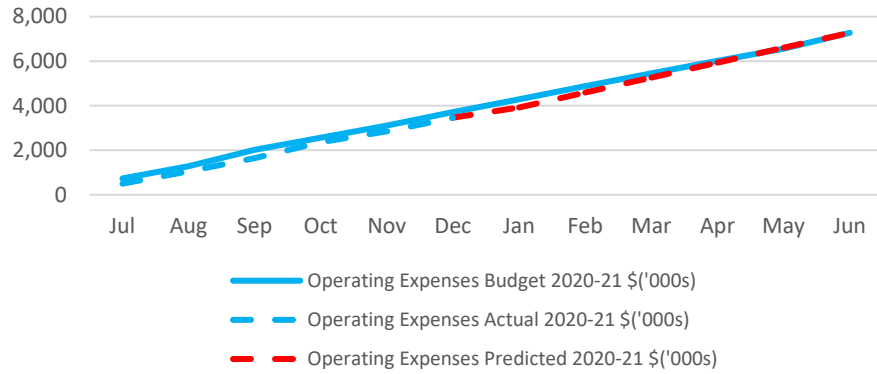
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

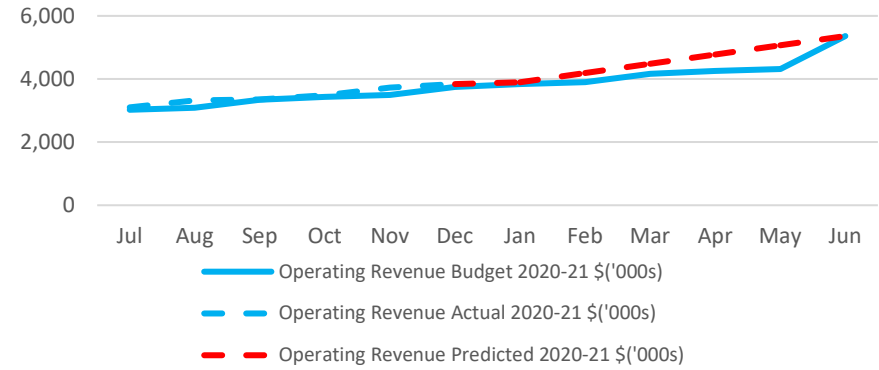
SHIRE OF DUNDAS
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31ST JANUARY 2021

2. SUMMARY GRAPHS - BUDGET REVIEW

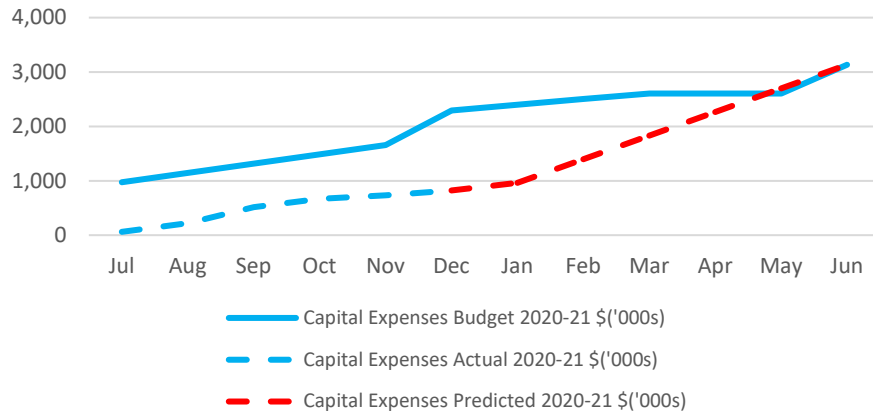
Operating Expenses



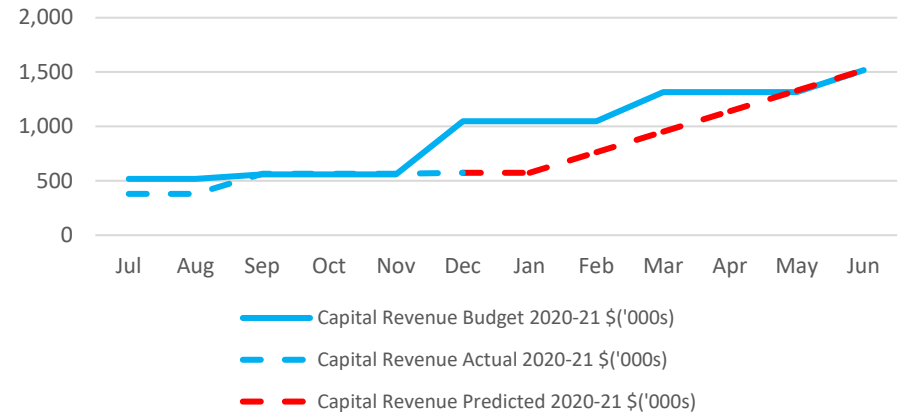
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	ESTIMATED ACTUAL 30 June 2020	BUDGET 30 June 2021	ACTUAL 31 January 2021
		\$	\$
Adjustments to operating activities			
Less: Movement in liabilities associated with restricted cash	(27,671)	0	(20,253)
Add: Loss on asset disposals	29,970	72,607	62,236
Add: Depreciation on non-current assets	2,763,788	2,661,549	1,724,568
Non-cash amounts excluded from operating activities	2,766,087	2,734,156	1,766,551

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(4,517,473)	(6,052,473)	(4,552,268)
Add: Long term borrowings	48,527	0	24,427
Add: Provisions - employee	323,964	323,963	303,711
Add: Movement in provisions between current and non-current provisions	0	(452,535)	0
Total adjustments to net current assets	(4,144,982)	(6,181,045)	(4,224,130)

(iii) Composition of estimated net current assets

Current assets

Cash unrestricted	1,951,485	1,604,316	3,412,583
Cash restricted	4,517,473	6,052,473	4,552,268
Cash - restricted unspent borrowings	0	(1,032,543)	0
Receivables - rates and rubbish	274,372	0	595,213
Receivables - other	205,095	432,031	61,921
Other current assets	844,761	0	0
	7,793,186	7,056,277	8,621,985

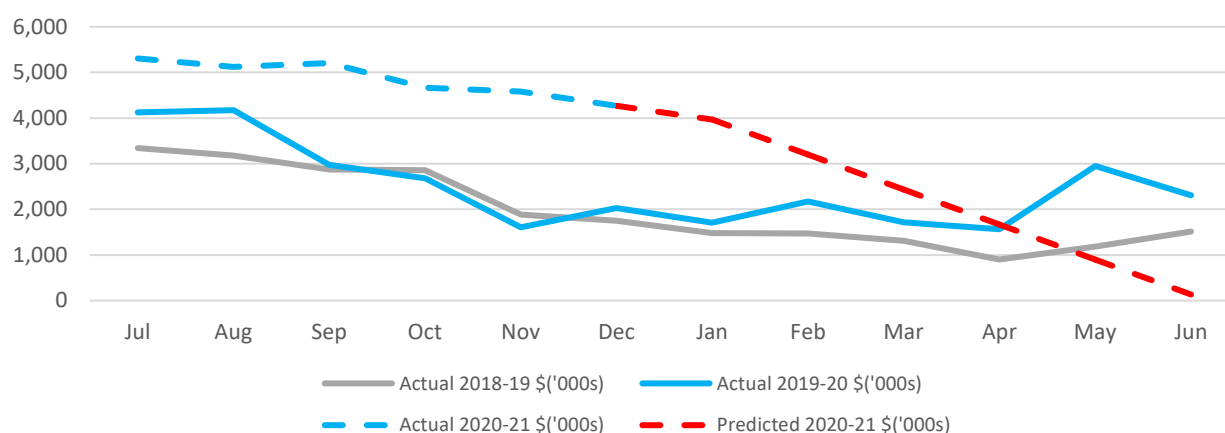
Less: current liabilities

Payables	(431,243)	(417,658)	(102,323)
Contract liabilities	(169,921)	0	0
Long term borrowings	(48,527)	0	(24,427)
Provisions	(323,964)	(323,963)	(303,711)
	(973,655)	(741,621)	(430,461)

Net current assets

	6,819,531	6,314,656	8,191,524
Less: Total adjustments to net current assets	(4,144,982)	(6,181,045)	(4,224,130)
Closing funding surplus / (deficit)	2,674,549	133,611	3,967,394

Liquidity Over the Year



3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Dundas classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Dundas applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dundas's operational cycle. In the case of liabilities where the Shire of Dundas does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Dundas's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Dundas prior to the end of the financial year that are unpaid and arise when the Shire of Dundas becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Dundas are recognised as a liability until such time as the Shire of Dundas satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Dundas's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Dundas's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Dundas's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Dundas has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF DUNDAS
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST JANUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES	64,000	0
Increase to reflect additional revenue		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	36,122	0
Allocate budget to reflect revenue received: Meedac \$11,000, LGIS \$17,958, WA Local Govt \$7,163		
4.1.6 INTEREST EARNINGS	(20,000)	0
Interest rates have decreased		
4.1.7 OTHER REVENUE	(10,000)	0
Increase to reflect revenue received		
Decrease due to COVID		
4.1.8 PROFIT ON ASSET DISPOSAL	0	0
No material variance		
Predicted Variances Carried Forward	70,122	0

SHIRE OF DUNDAS
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST JANUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	70,122	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS	(161,045)	0
Decreases due to COVID, to reflect actuals and additional wages		
4.2.2 MATERIAL AND CONTRACTS	60,250	0
Decreases due to COVID, increases to reflect actuals, increase for additional works, increases for officer training		
4.2.3 UTILITY CHARGES	23,648	0
To reflect actuals		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	32,268	0
To reflect actuals for youth and community amenities. To reflect current running costs of Woodlands Centre.		
4.2.5 INTEREST EXPENSES	0	0
No material variance		
4.2.6 INSURANCE EXPENSES	(16,175)	0
To reflect actuals		
4.2.7 OTHER EXPENDITURE	23,608	0
To reflect actuals. Annual gross rental valuation roll not for this year.		
4.2.8 LOSS ON ASSET DISPOSAL	0	0
No material variance		
Predicted Variances Carried Forward	32,676	0

SHIRE OF DUNDAS
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST JANUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	32,676	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	201,989	0
R2R - Only spending the annual allocation		
RRG - adjust to match allocation		
LRCI - additional funds received and spend by 31/12/2021		
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	0	0
No material variance		
4.3.3 PROCEEDS FROM NEW DEBENTURES	0	0
No material variance		
4.3.4 PROCEEDS FROM SALE OF INVESTMENT	0	0
No material variance		
4.3.5 PROCEEDS FROM ADVANCES	0	0
No material variance		
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL	0	0
No material variance		
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	0	0
No material variance		
Predicted Variances Carried Forward	234,665	0

SHIRE OF DUNDAS
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST JANUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	234,665	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE	0	0
No material variance		
4.4.2 LAND AND BUILDINGS	0	0
No material variance		
4.4.3 PLANT AND EQUIPMENT	89,000	0
CDO vehicle - under budget. New budget for crib room and records office. Mens Shed increase to assist container project, kitchen and HWS. Decrease to Dodd House. Swim pool cleaner. Laundromat carryover project to 21/22.		
4.4.4 FURNITURE AND EQUIPMENT	0	0
No material variance		
4.4.5 INFRASTRUCTURE ASSETS - ROADS	(335,098)	0
Heritage Trail - expenditure not correctly allocated. R2R and RRG - correctly allocate expenditure.		
4.4.6 INFRASTRUCTURE ASSETS - OTHER	(323,256)	0
Drying Bed - increase budget. Sewerage piping - remove budget. Welcome park upgrade - decrease budget. New budget - dog park, upgrade complex showers. LCRI projects. Footpath construction - not correctly allocated. Airport - consultancy, fuel pod.		
4.4.7 PURCHASES OF INVESTMENT	45,000	0
GVROC Joint Venture Share - remove budget		
4.4.8 REPAYMENT OF DEBENTURES	(48,527)	0
Doctors house loan - Was to be interest only but principal is still being paid - add back principal		
4.4.9 ADVANCES TO COMMUNITY GROUPS	0	0
No material variance		
Predicted Variances Carried Forward	(338,216)	0

SHIRE OF DUNDAS
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31ST JANUARY 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(338,216)	0
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS) Transfer to unspent grant reserve	(161,087)	0
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS) No material variance	0	0
4.5.1 RATE REVENUE No material variance	0	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT) No material variance	0	0
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS) No material variance	0	0
Total Predicted Variances as per Annual Budget Review	(499,303)	0

SHIRE OF DUNDAS
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 31ST JANUARY 2021

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)	499,303		499,303	
0602	Rates Valuation Expenditure		Operating Expenses	25,000		524,303	Nil valuation this yr
5002	Admin Allocated		Operating Expenses		(7,000)	517,303	As per admin program
0202	Strategic Alliance		Operating Expenses		(10,000)	507,303	GVROC contribution not paid last year - included in this year (each yr is \$10k)
0362	Donations		Operating Expenses	5,000		512,303	Budget not utilised in the last 3 years
0352	Admin - Salaries		Operating Expenses		(64,499)	447,804	In line with current expenditure
0392	Admin - Superannuation		Operating Expenses		(10,675)	437,129	In line with current expenditure
0402	Admin - Insurance		Operating Expenses		(8,800)	428,329	In line with current expenditure
0462	Admin - Printing & Stationary		Operating Expenses		(2,500)	425,829	In line with current expenditure
0532	Admin - Vehicle		Operating Expenses	5,000		430,829	In line with current expenditure
0612	Admin - Legal Fees		Operating Expenses	5,000		435,829	Minimal legal advice
0633	Admin - Computers		Operating Expenses		(17,500)	418,329	Upgrade of admin computers
0643	Admin - Subscriptions		Operating Expenses	3,000		421,329	In line with current expenditure
0783	Admin - Other Operating Expenditure		Operating Expenses	7,500		428,829	Cancel budget - not recognised
5412	Admin - Staff Housing		Operating Expenses		(45,500)	383,329	Increase due to additional repairs (all housing except MWS house)
5502	Admin - Alloc to schedules		Operating Expenses	128,974		512,303	Increase to due to admin budget amendments
5012	Admin Allocated		Operating Expenses		(73,874)	438,429	As per admin program
0752	DFES Bush Fire Brigade Expenditure		Operating Expenses		(3,500)	434,929	Increase to allow for additional equipment purchased - to be claimed back under ESL
0834	Animal Welfare Subscriptions		Operating Expenses	5,000		439,929	Not utilised this year
0916	LEMC Expenses		Operating Expenses	3,000		442,929	In line with current expenditure
1522	Contract Services - Environmental Health		Operating Expenses		(20,000)	422,929	Allocate additional funds for staff wages
5032	Admin Allocated		Operating Expenses		(16,891)	406,038	As per admin program
5342	Admin Allocated		Operating Expenses		(7,846)	398,192	As per admin program
2062	Youth Activities		Operating Expenses	11,000		409,192	Decrease due to COVID
2064	Sport & Recreation Programs		Operating Expenses	9,000		418,192	Decrease due to COVID
2082	Youth Bus Expenditure		Operating Expenses	3,000		421,192	Decrease due to COVID
5442	Youth Depreciation		Operating Expenses	11,658		432,850	In line with current expenditure
2402	Staff Housing Mtce		Operating Expenses		(46,000)	386,850	Increase due to additional repairs
5402	Housing costs Alloc to Schedules		Operating Expenses	44,500		431,350	Increase allocation to reflect the increase in expenditure
2652	Litter Control		Operating Expenses	10,660		442,010	Decrease to actuals
2872	Effluent Drainage Scheme		Operating Expenses	3,000		445,010	Decrease to actuals
2892	Town Planning Exp		Operating Expenses		(22,000)	423,010	Increase to allow for staff time - Development Officer
2322	Public Conv Building Mtce		Operating Expenses	2,000		425,010	Decrease to actuals
5062	Admin Allocated		Operating Expenses		(4,000)	421,010	As per admin program
5162	Admin Allocated		Operating Expenses		(1,000)	420,010	As per admin program
2332	Other Community Amenities Depreciation		Operating Expenses	4,610		424,620	Decrease to actuals

SHIRE OF DUNDAS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2021

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
2342	Public Conv Cleaning		Operating Expenses	4,000		428,620	Decrease to actuals
3372	Public Halls Gardening		Operating Expenses	3,720		432,340	Reduce due to staff shortage
3392	Scout Hall Building Mtce		Operating Expenses	2,400		434,740	Asset sold - decrease to actuals
3902	Reconciliation Action Plan		Operating Expenses		(10,000)	424,740	
3622	Parks & Gardens Reserves		Operating Expenses	117,187		541,927	Decrease to actuals
3775	Leased Building at 81 Roberts St		Operating Expenses	3,012		544,939	Decrease to actuals
3082	Arts & Culture Performance		Operating Expenses	9,000		553,939	Decrease due to COVID
3086	Community Engagement Projects		Operating Expenses	4,000		557,939	Decrease due to COVID
3087	Community Events		Operating Expenses		(8,100)	549,839	Increase to include Norseman Races
6542	Airport operational - toilet		Operating Expenses		(20,000)	529,839	Temporary toilet at airport
6833	Business Evenings		Operating Expenses	5,000		534,839	Decrease due to COVID
6838	Brand Development		Operating Expenses		(2,000)	532,839	Decrease to actuals
7265	Visitor Centre Expenses		Operating Expenses		(61,981)	470,858	Include additional wages
7270	Woodlands Centre Expenses		Operating Expenses	16,000		486,858	Reflect current running costs for year
7302	Private Works		Operating Expenses		(25,000)	461,858	Increase due to additional works provided
5422	PWO - Staff Housing Works		Operating Expenses	6,000		467,858	Decrease to reflect housing program
7622	PWO - Salaries		Operating Expenses		(91,882)	375,976	Under budgeted
7692	PWO - Training		Operating Expenses		(9,500)	366,476	Additional training provided as required
							Increase allocation to reflect the increase in
7742	PWO - less alloc to works		Operating Expenses	95,381		461,857	expenditure
7802	Plant - Diesel & Unleaded Fuel		Operating Expenses	60,000		521,857	Decrease to actuals
7822	Plant - Parts & Repairs		Operating Expenses	80,000		601,857	Decrease
7842	Plant - Insurance & Licenses		Operating Expenses		(3,760)	598,097	Increase to reflect actuals
7852	Plant - Sundry Tools		Operating Expenses		(5,000)	593,097	Additional tools required
							Increase allocation to reflect the increase in
7882	Plant - less allocated to works		Operating Expenses		(131,240)	461,857	expenditure
							Increase as per wages increase in admin &
8002	Total Salaries and Wages		Operating Expenses		(236,382)	225,475	PWO
							Increase as per wages increase in admin &
8012	Total Salaries and Wages Alloc		Operating Expenses	236,382		461,857	PWO
0406	CDO Vehicle		Capital Expenses		(8,000)	453,857	Under budgeted
0504	GVROC Joint Venture Share		Capital Expenses	45,000		498,857	Remove budget
							Allocate budget (own sourced)
0494	Further Office Modifications		Capital Expenses		(20,000)	478,857	Crib room and records office
2845	Drying Bed		Capital Expenses		(10,569)	468,288	Increase
2846	Sewerage Piping		Capital Expenses	10,000		478,288	Remove budget
							Increase to assist container project. Kitchen
3306	Men's Shed		Capital Expenses		(11,000)	467,288	upgrade, hot water system
3314	Dodd House		Capital Expenses	10,000		477,288	Decrease
3414	Swimming Pool P&E		Capital Expenses		(12,000)	465,288	Increase - pool cleaner etc
3494	Welcome Park Upgrade		Capital Expenses	30,000		495,288	Decrease
3714	Dog Park (including moving dump point to RV Park) - LRCI		Capital Expenses		(85,000)	410,288	

SHIRE OF DUNDAS
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 31ST JANUARY 2021

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
3464	Upgrade Sports Complex Showers Emergency Evac - LRCI		Capital Expenses		(45,000)	365,288	
3494	Welcome Park Upgrade		Capital Expenses		(10,000)	355,288	Allocate LRCI Project
3444	Pool Infrastructure		Capital Expenses		(95,000)	260,288	
3664	Marks Park Upgrade		Capital Expenses		(5,000)	255,288	Allocate LRCI Project
3214	Heritage Trail		Capital Expenses		(175,000)	80,288	Expenditure for the project was not correctly allocated
6801	Footpath Construction		Capital Expenses		(162,687)	(82,399)	Revenue for the grant was entered but the expenditure was under estimated
4144	Roads to Recovery		Capital Expenses		(113,805)	(196,204)	Allocate correct expenditure
3134	Hyden Rd RRG East Grant Works		Capital Expenses		(46,293)	(242,497)	Expenditure for the project was not correctly allocated
6534	Airport Terminal Building Design and Business Case		Capital Expenses		(50,000)	(292,497)	Allocate cost for consultancy
6514	Airport Fuel Pod		Capital Expenses	100,000		(192,497)	New project
3397	Laundromat		Capital Expenses	130,000		(62,497)	Carry over project to 21/22
8363	Interest on Investments - Reserves		Operating Revenue		(20,000)	(82,497)	Interest rates have decreased
							Allocate budget to reflect revenue received: Meedac \$11,000 LGIS \$17,958
0373	Governance Contributions & Donations		Operating Revenue	36,122		(46,375)	WA Local Govt \$7,163
0423	Governance Photocopies		Operating Revenue	500		(45,875)	Set a budget to reflect actuals
2533	Aged Persons Housing Rent		Operating Revenue	1,000		(44,875)	Increase to reflect additional revenue
2645	Proceeds - sale of scraps		Operating Revenue	5,000		(39,875)	Increase to reflect revenue received
3443	Gym Membership		Operating Revenue	2,500		(37,375)	Increase to reflect additional members
6503	Airport Fees		Operating Revenue	5,000		(32,375)	Increase to reflect actuals
7295	Visitor Centre Retail Stock Sales		Operating Revenue		(10,000)	(42,375)	Decrease due to COVID
7299	Visitor Centre Shower Tokens & Water		Operating Revenue		(5,000)	(47,375)	Decrease due to COVID
7333	Private Works Income		Operating Revenue	55,000		7,625	Set budget for private works debtor invoices issued
6035	Roads to Recovery Funding		Capital Revenue		(17,135)	(9,510)	Only spending the annual allocation
6055	Regional Road Group Funding		Capital Revenue	8,437		(1,073)	Adjust to match RRG allocation
6819	LRCI Projects		Capital Revenue	210,687		209,614	Additional funds received and spend by 31/12/21
	Transfer to Asset Replacement Reserve				(161,087)	48,527	Allocate to unspent grant reserve and change name to the description
	Doctors House Loan				(48,527)	0	Was to be interest only but principal is still being paid - add back principal
Amended Budget Cash Position as per Council Resolution				2,077,533	(2,077,533)	0	