

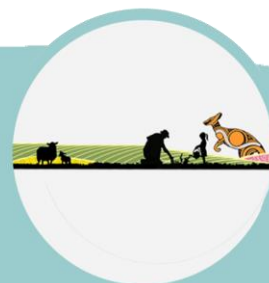


Shire of 
Brookton

2020/2021

Annual Budget

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SHIRE OF BROOKTON

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

BROOKTON is

a well-recognised business and agricultural hub,
a flourishing stop-over destination, and
a celebrated place to live.

SHIRE OF BROOKTON
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,323,565	2,279,697	2,310,718
Operating grants, subsidies and contributions	10(a)	1,167,520	2,883,735	4,474,690
Fees and charges	9	682,778	1,177,329	1,648,336
Interest earnings	12(a)	130,111	121,464	220,264
Other revenue	12(b)	197,836	142,513	86,323
		4,501,810	6,604,738	8,740,331
Expenses				
Employee costs		(1,911,012)	(1,576,987)	(1,649,585)
Materials and contracts		(1,531,907)	(4,018,570)	(6,006,031)
Utility charges		(177,631)	(167,962)	(174,264)
Depreciation on non-current assets	5	(2,781,490)	(2,896,077)	(2,910,437)
Interest expenses	12(d)	(76,411)	(107,078)	(94,529)
Insurance expenses		(193,031)	(180,085)	(189,977)
Other expenditure		(112,453)	(5,666)	(9,084)
		(6,783,935)	(8,952,425)	(11,033,907)
Subtotal				
		(2,282,125)	(2,347,687)	(2,293,576)
Non-operating grants, subsidies and contributions	10(b)	740,579	542,656	520,880
Profit on asset disposals	4(b)	12,000	48,911	0
Loss on asset disposals	4(b)	(103,789)	(53,638)	(1,100)
		648,790	537,929	519,780
Net result				
		(1,633,335)	(1,809,758)	(1,773,796)
Other comprehensive income				
Changes on revaluation of non-current assets		0	(1,187,099)	0
Total other comprehensive income		0	(1,187,099)	0
Total comprehensive income				
		(1,633,335)	(2,996,857)	(1,773,796)

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF BROOKTON

FOR THE YEAR ENDED 30 JUNE 2021

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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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 Brookton controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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. A separate statement of those monies appears at Note 15 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF BROOKTON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		43,050	64,961	13,250
General purpose funding		3,519,741	3,485,407	3,514,662
Law, order, public safety		141,930	44,361	29,743
Health		300	928	1,100
Education and welfare		68,982	2,302,873	4,466,911
Housing		87,278	100,046	87,209
Community amenities		423,838	382,587	414,478
Recreation and culture		39,131	47,298	39,682
Transport		90,710	88,944	88,786
Economic services		53,150	48,300	47,950
Other property and services		33,700	39,032	36,560
		4,501,810	6,604,737	8,740,331
Expenses excluding finance costs	4(a),5,12(c),(e),(f),(g)			
Governance		(520,520)	(528,699)	(574,111)
General purpose funding		(331,264)	(185,316)	(193,796)
Law, order, public safety		(508,549)	(183,481)	(225,507)
Health		(22,031)	(47,701)	(74,104)
Education and welfare		(165,257)	(2,713,243)	(4,554,518)
Housing		(192,037)	(160,140)	(200,160)
Community amenities		(555,032)	(466,341)	(510,319)
Recreation and culture		(873,954)	(926,852)	(953,660)
Transport		(2,975,508)	(3,233,529)	(3,450,541)
Economic services		(183,296)	(193,639)	(188,442)
Other property and services		(380,074)	(206,406)	(14,220)
		(6,707,522)	(8,845,347)	(10,939,378)
Finance costs	,7,6(a),12(d)			
Governance		0	(9,472)	(3,307)
General purpose funding		(16,106)	(31,892)	(24,349)
Education and welfare		(3,889)	(4,240)	(4,491)
Housing		(6,418)	(6,996)	(7,409)
Community amenities		(3,533)	(3,825)	(3,144)
Recreation and culture		(40,047)	(43,656)	(44,420)
Other property and services		(6,418)	(6,996)	(7,409)
		(76,411)	(107,077)	(94,529)
Subtotal		(2,282,123)	(2,347,687)	(2,293,576)
Non-operating grants, subsidies and contributions	10(b)	740,579	542,656	520,880
Profit on disposal of assets	4(b)	12,000	48,911	0
(Loss) on disposal of assets	4(b)	(103,789)	(53,638)	(1,100)
		648,790	537,929	519,780
Net result		(1,633,333)	(1,809,758)	(1,773,796)
Other comprehensive income				
Changes on revaluation of non-current assets		0	(1,187,099)	0
Total other comprehensive income		0	(1,187,099)	0
Total comprehensive income		(1,633,333)	(2,996,857)	(1,773,796)

This statement is to be read in conjunction with the accompanying notes.

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

GOVERNANCE

To provide a decision making process for the efficient allocation of resources.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

HEALTH

To provide an operational framework for good community health..

EDUCATION AND WELFARE

The Shire of Brookton incorporates the operation of Kalkarni Residency, which is an Aged Care facility. Annual contributions are also made to pre-school education through the Early Years Network

HOUSING

Provision and maintenance of rental housing to staff and non-staff tenants.

COMMUNITY AMENITIES

Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.

RECREATION AND CULTURE

To establish and manage efficiently infrastructure and resources which will help the social well being of the community

TRANSPORT

Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.

ECONOMIC SERVICES

Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district

OTHER PROPERTY AND SERVICES

Private works and indirect cost allocation pools for plant operation and public works.

ACTIVITIES

Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services

Rates, general purpose grants and interest revenue.

Supervision of various by-laws, fire prevention, emergency services and animal control.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. In addition this program also includes the costs associated with the maintenance of the Saddleback Medical Centre.

Support day care centres and pre school facilities and assistance to senior citizens and retirement villages and other voluntary services

Provision and maintenance of rental housing to staff and non-staff tenants.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences

Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.

Private works operations, public works operation, plant operation costs, gross salaries and wages.

SHIRE OF BROOKTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,379,674	2,283,285	2,380,298
Operating grants, subsidies and contributions		1,217,374	6,917,716	4,603,801
Fees and charges		682,778	1,177,329	1,648,336
Interest earnings		130,111	121,464	220,264
Goods and services tax		12,293	504,500	
Other revenue		197,836	142,513	86,323
		4,620,066	11,146,807	8,939,022
Payments				
Employee costs		(1,911,012)	(1,552,445)	(1,656,184)
Materials and contracts		(1,878,967)	(7,818,544)	(6,077,974)
Utility charges		(177,631)	(167,962)	(174,264)
Interest expenses		(90,518)	(92,971)	(111,823)
Insurance expenses		(193,031)	(180,085)	(189,977)
Goods and services tax		0	(516,793)	
Other expenditure		(112,453)	(5,666)	(9,084)
		(4,363,612)	(10,334,466)	(8,219,306)
Net cash provided by (used in) operating activities	3	256,454	812,341	719,716
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(797,500)	(819,270)	(822,440)
Payments for construction of infrastructure	4(a)	(1,496,247)	(1,132,292)	(1,105,471)
Non-operating grants, subsidies and contributions		740,579	542,656	520,880
Proceeds from sale of plant and equipment	4(b)	145,000	7,257,563	93,000
Proceeds on ss loan current		22,801	21,297	21,296
Net cash provided by (used in) investing activities		(1,385,367)	5,869,954	(1,292,735)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(125,428)	(254,174)	(254,174)
Principal elements of lease payments	7	(1,372)	(1,325)	
Net cash provided by (used in) financing activities		(126,800)	(255,499)	(254,174)
Net increase (decrease) in cash held		(1,255,713)	6,426,796	(827,193)
Cash at beginning of year		12,944,172	6,517,375	6,517,374
Cash and cash equivalents at the end of the year	3	11,688,459	12,944,171	5,690,181

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF BROOKTON
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		412,583	1,133,017	1,133,017
Revenue from operating activities (excluding rates)				
Governance		43,050	65,697	13,250
General purpose funding		1,196,176	1,205,710	1,203,944
Law, order, public safety		141,930	44,361	29,743
Health		300	928	1,100
Education and welfare		68,982	2,302,873	4,466,911
Housing		87,278	100,046	87,209
Community amenities		423,838	382,587	414,478
Recreation and culture		39,131	47,298	39,682
Transport		90,710	88,944	88,786
Economic services		53,150	48,300	47,950
Other property and services		45,700	87,207	36,560
		2,190,245	4,373,951	6,429,613
Expenditure from operating activities				
Governance		(534,766)	(555,535)	(577,418)
General purpose funding		(347,370)	(217,208)	(218,145)
Law, order, public safety		(508,549)	(183,481)	(225,507)
Health		(22,031)	(47,701)	(74,104)
Education and welfare		(169,146)	(2,733,765)	(4,559,009)
Housing		(198,455)	(167,136)	(207,569)
Community amenities		(558,565)	(470,166)	(513,463)
Recreation and culture		(914,001)	(970,508)	(998,080)
Transport		(2,975,508)	(3,233,529)	(3,450,541)
Economic services		(183,296)	(193,639)	(188,442)
Other property and services		(476,035)	(233,394)	(22,729)
		(6,887,722)	(9,006,062)	(11,035,007)
Movement in current to noncurrent provisions			(3,504)	0
Non-cash amounts excluded from operating activities	2 (a)(i)	2,873,279	2,900,804	2,911,537
Amount attributable to operating activities		(1,411,615)	(601,794)	(560,840)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	740,579	542,656	520,880
Purchase property, plant and equipment	4(a)	(797,500)	(819,270)	(822,440)
Purchase and construction of infrastructure	4(a)	(1,496,247)	(1,132,292)	(1,105,471)
Proceeds from disposal of assets	4(b)	145,000	7,257,563	93,000
Proceeds from self supporting loans	6(a)	22,801	21,297	21,296
Amount attributable to investing activities		(1,385,367)	5,869,954	(1,292,735)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(125,428)	(254,174)	(254,174)
Principal elements of finance lease payments	7	(1,372)	(1,325)	0
Transfers to cash backed reserves (restricted assets)	8(a)	(3,287,089)	(8,224,470)	(1,205,975)
Transfers from cash backed reserves (restricted assets)	8(a)	3,887,306	1,344,696	1,000,479
Amount attributable to financing activities		473,417	(7,135,273)	(459,670)
Budgeted deficiency before general rates		(2,323,565)	(1,867,115)	(2,313,245)
Estimated amount to be raised from general rates	1	2,323,565	2,279,697	2,310,718
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	412,583	(2,527)

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF BROOKTON
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
02 GRV Commercial	0.101453	20	712,124	59,602			59,602	61,474	67,850
03 GRV Residential	0.101453	247	3,110,170	268,376			268,376	299,185	322,685
04 GRV Industrial	0.101453	4	81,360	6,252			6,252	6,935	6,935
07 GRV Rural	0.101453	2	302,500	27,665			27,665	30,690	30,690
13 Exempt Property		18	57,650	0			0		0
00 Non-Rateable Property		250	206,601	0			0		0
Unimproved valuations									
01 UV Unimproved Value	0.010299	228	179,102,276	1,680,248			1,680,248	1,630,136	1,630,136
Sub-Totals		769	183,572,681	2,042,143	0	0	2,042,143	2,028,420	2,058,296
	Minimum								
Minimum payment									
Gross rental valuations									
02 GRV Commercial	809	11		8,899			8,899	8,090	8,090
03 GRV Residential	809	65		52,585			52,585	45,304	45,304
04 GRV Industrial	809	2		1,618			1,618	1,618	1,618
07 GRV Rural	809			0			0	0	0
Unimproved valuations									
01 UV Unimproved Value	1,385	132		182,820			182,820	174,510	174,510
Sub-Totals		210	0	245,922	0	0	245,922	229,522	229,522
		979	183,572,681	2,288,065	0	0	2,288,065	2,257,942	2,287,818
Discounts (Refer note 1(e))							(2,100)	(1,974)	(2,100)
Total amount raised from general rates							2,285,965	2,255,968	2,285,718
Ex-gratia rates							37,600	23,729	25,000

All land (other than exempt land) in the Shire of Brookton is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Brookton.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One Payment	1/10/2020	0	0.0%	11.0%
Option two				
1st Instalment	1/10/2020	0	5.5%	11.0%
2nd Instalment	8/02/2020	10	5.5%	11.0%
Option three				
1st Instalment	1/10/2020	0	5.5%	11.0%
2nd Instalment	4/12/2020	10	5.5%	11.0%
3rd Instalment	8/02/2021	10	5.5%	11.0%
4th Instalment	14/04/2021	10	5.5%	11.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,000	3,830	5,200
Instalment plan interest earned	9,000	9,477	7,000
Unpaid rates and service charge interest earned	7,500	7,883	6,200
	20,500	21,190	18,400

SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Contiguous Rating Discount			2,100	1,974	2,100	
			2,100	1,974	2,100	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
WB Eva Pavilion Hire Fee	Waiver	100.0%	320	320		0	Fund Raiser for Not for Profit	Assist community group fund
				320	0	0		

2 (a). NET CURRENT ASSETS

Items excluded from calculation of 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.

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
Less: Profit on asset disposals	4(b)	(12,000)	(48,911)	0
Add: Loss on disposal of assets	4(b)	103,789	53,638	1,100
Add: Depreciation on assets	5	2,781,490	2,896,077	2,910,437
Non cash amounts excluded from operating activities		2,873,279	2,900,804	2,911,537

(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: Cash - restricted reserves	3	(11,533,033)	(12,133,250)	(5,458,970)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable			(22,801)	(21,296)
- rates receivable		(6,829)	(10,334)	
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		125,428	125,428	254,174
- Current portion of lease liabilities		1,372	1,372	0
- Bonds and deposits held		6,830	6,830	
Add: Movement in provisions between current and non-current provisions			3,504	
Total adjustments to net current assets		(11,406,232)	(12,029,251)	(5,226,092)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	155,427	810,923	231,212
Cash and cash equivalents - restricted				
Cash backed reserves	3	11,533,033	12,133,250	5,458,970
Financial assets - unrestricted		0	22,801	
Receivables		7,329	125,584	3,976,087
Inventories		16,298	16,298	16,487
		11,712,087	13,108,856	9,682,756
Less: current liabilities				
Trade and other payables		0	(361,167)	(4,057,985)
Contract liabilities		(182)	(182)	0
Lease liabilities		(1,372)	(1,372)	0
Long term borrowings		(125,428)	(125,428)	(254,174)
Provisions		(178,873)	(178,873)	(147,032)
		(305,855)	(667,022)	(4,459,191)
Net current assets		11,406,232	12,441,834	5,223,565
Less: Total adjustments to net current assets	2 (a)(ii)	(11,406,232)	(12,029,251)	(5,226,092)
Closing funding surplus / (deficit)		0	412,583	(2,527)

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 even if not expected to be classified as current even if not expected to be for sale where it is held as non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Brookton becomes obliged to make future payment 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 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.

PROVISIONS

Provisions are recognised when the Shire 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.

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.

Superannuation

The Shire of Brookton contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Brookton contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

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 are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	155,427	810,922	231,212
Term deposits	11,533,033	12,133,250	5,458,970
	11,688,460	12,944,172	5,690,182
- Unrestricted cash and cash equivalents	155,427	810,922	231,212
- Restricted cash and cash equivalents	11,533,033	12,133,250	5,458,970
	11,688,460	12,944,172	5,690,182
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	170,185	138,778	138,878
Plant and Vehicle Reserve	345,471	751,938	786,245
Land & Housing Redevelopment Reserve	1,405,406	1,391,205	1,391,706
Furniture & Equipment Reserve	21,563	21,194	56,894
Municipal Building & Facilities Reserve	566,537	330,737	328,955
Townscape & Footpath Reserve	126,345	125,068	124,192
Sewerage Reserve	434,819	410,425	430,832
Road and Bridges Infrastructure Reserve	134,195	327,787	627,313
Health and Wellbeing Reserve	560,538	553,863	557,843
Sport & Recreation Reserve	31,948	31,625	31,696
Rehabilitation & Refuse Reserve	212,574	169,841	170,159
Caravan Park Reserve	355,470	153,899	154,282
Brookton Museum/Heritage Reserve	47,629	47,148	47,271
Kweda Hall Reserve	18,210	18,026	18,371
Aldersyde Hall Reserve	0	25,806	25,806
Railway Station Reserve	296,266	129,940	95,259
Madison Square Units Reserve	30,966	30,653	30,721
Cemetery Reserve	19,311	43,863	43,953
Water Harvesting Reserve	73,607	48,116	48,552
Developer Contribution Reserve	2,768	2,740	2,747
Cash Contingency Reserve	141,769	140,336	205,411
Brookton Aquatic Reserve	457,724	156,130	141,884
Future fund Reserve	4,079,732	7,084,132	0
Innovations Fund Reserve	2,000,000	0	0
	11,533,033	12,133,250	5,458,970
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,633,333)	(1,809,758)	(1,773,796)
Depreciation	5 2,781,490	2,896,077	2,910,437
(Profit)/loss on sale of asset	4(b) 91,789	4,727	1,100
(Increase)/decrease in receivables	118,256	4,025,094	198,691
(Increase)/decrease in inventories	0	189	
Increase/(decrease) in payables	(361,167)	(3,792,655)	(95,836)
Increase/(decrease) in contract liabilities	0	182	
Increase/(decrease) in employee provisions	0	31,141	
Non-operating grants, subsidies and contributions	(740,579)	(542,656)	(520,880)
Net cash from operating activities	256,456	812,341	719,716

SIGNIFICANT ACCOUNTING POLICES

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 in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - specialised	30,000		50,000	131,000		15,000	226,000	80,708	201,000	
Furniture and equipment				12,000			12,000	80,982	100,000	
Plant and equipment		84,000					475,500	657,580	521,440	
	30,000	84,000	50,000	143,000	0	15,000	797,500	819,270	822,440	
<i>Infrastructure</i>										
Infrastructure - roads					1,123,247		1,123,247	1,011,913	1,043,471	
Infrastructure - footpaths							0	28,535	30,000	
Infrastructure - Sewerage			373,000				373,000	91,844	32,000	
	0	0	373,000	0	1,123,247	0	1,496,247	1,132,292	1,105,471	
<i>Right of use assets</i>										
Right of use - land							0	26,134	0	
	0	0	0	0	0	0	0	26,134	0	
Total acquisitions	30,000	84,000	423,000	143,000	1,123,247	15,000	475,500	2,293,747	1,977,696	1,927,911

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulations 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	14,246	0	0	(14,246)	33,727	17,099	736	(17,364)		0	0	0
Law, order, public safety		0	0	0	7,082,931	7,082,931	0	0		0	0	0
Education and welfare		0	0	0	16,282	0	0	(16,282)		0	0	0
Other property and services	222,543	145,000	12,000	(89,543)	129,350	157,533	48,175	(19,992)	94,100	93,000	0	(1,100)
	236,789	145,000	12,000	(103,789)	7,262,290	7,257,563	48,911	(53,638)	94,100	93,000	0	(1,100)
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised		0			7,082,931	7,082,931	0	0		0		
Furniture and equipment	14,246	0		(14,246)		0				0		
Plant and equipment	222,543	145,000	12,000	(89,543)	179,359	174,632	48,911	(53,638)	94,100	93,000		(1,100)
	236,789	145,000	12,000	(103,789)	7,262,290	7,257,563	48,911	(53,638)	94,100	93,000	0	(1,100)

A detailed breakdown of disposals on an individual asset basis can be found below.

SIGNIFICANT ACCOUNTING POLICIES	Disposals	2020/2021 Net Book Value
GAINS AND LOSSES ON DISPOSAL Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.	Governance	
	Acer Server 2007	14,246
	Other Property & Services	
	Volvo Grader PG7	222,543
	PM6 Toro Sidewinder Mover	0
	PU23 Single Cab Ute	0
		<u>236,789</u>

SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Plant & Equipment - Bushfire
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - Sewerage
Infrastructure - Parks and Ovals
Right of use - land

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
64,149	39,255	35,308
70,111	21,909	22,329
23,478	93,813	130,101
19,392	19,324	19,313
47,022	45,253	42,972
159,038	158,579	160,139
2,163,988	2,394,575	2,396,327
2,253	2,191	2,190
232,059	121,178	101,758
2,781,490	2,896,077	2,910,437
23,331	23,492	23,479
160,950	216,495	251,544
2,408	16,395	17,519
265,931	128,905	107,048
70,111	21,909	22,329
2,145,693	2,382,728	2,385,714
18,296	12,932	10,613
41,652	39,978	39,380
51,416	51,536	52,811
1,702	1,707	
2,781,490	2,896,077	2,910,437

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	5 to 138 Years
Buildings - specialised	5 to 138 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	2 to 60 Years
Infrastructure - Parks and Gardens	10 to 100 Years
Sealed Roads and Streets	
Formation/Subgrade	not depreciated
Pavement	15 to 100 Years
Surface	4 to 125 Years
Surface Water Channel	5 to 100 Years
Gravel Roads	
Pavement	10 to 100 Years
Footpaths - slabs	40 to 100 Years
Sewerage Piping	1 to 100 Years
Water Supply Piping	
Right of use - land	Based on the remaining lease
Right of use - furniture and fittings	

DEPRECIATION (CONTINUED)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Principal Repayments	Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments
Governance				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Senior Citizens Homes Administration	Loan 78	WATC		0			0		89,416		(89,416)	0	(14,029)	89,416		(89,416)	0	(6,485)
	Loan 75	WATC		0			0		47,061		(47,061)	0	(9,460)	47,061		(47,061)	0	(3,307)
Education and welfare																		
Kalkarni Residency	Loan 80	WATC	5.63%	63,602		(9,185)	54,417	(3,889)	72,291		(8,689)	63,602	(4,240)	72,291		(8,689)	63,602	(4,491)
Housing																		
Staff Housing	Loan 80	WATC	5.63%	104,943		(15,156)	89,787	(6,419)	119,280		(14,337)	104,943	(6,996)	119,280		(14,337)	104,943	(7,409)
Community amenities																		
Sewerage	Loan 80	WATC	5.63%	44,522		(6,430)	38,092	(2,724)	50,604		(6,082)	44,522	(2,968)	50,604		(6,082)	44,522	(3,144)
Recreation and culture																		
Sport & Recreation	Loan 81	WATC	6.95%	536,707		(56,701)	480,006	(40,046)	589,663		(52,956)	536,707	(43,656)	589,663		(52,956)	536,707	(44,420)
Other property and services																		
Loan 80 Grader	Loan 80	WATC	5.63%	104,943		(15,155)	89,788	(6,417)	119,280		(14,337)	104,943	(6,996)	119,280		(14,337)	104,943	(7,409)
				854,717	0	(102,627)	752,090	(59,495)	1,087,595	0	(232,878)	854,717	(88,345)	1,087,595	0	(232,878)	854,717	(76,665)
Self Supporting Loans																		
Governance																		
Country Club	Loan 82	WATC	0.0695	215,828	0	(22,801)	193,027	(16,106)	237,124	0	(21,296)	215,828	(17,864)	237,124	0	(21,296)	215,828	(17,864)
				215,828	0	(22,801)	193,027	(16,106)	237,124	0	(21,296)	215,828	(17,864)	237,124	0	(21,296)	215,828	(17,864)
				1,070,545	0	(125,428)	945,117	(75,601)	1,324,719	0	(254,174)	1,070,545	(106,209)	1,324,719	0	(254,174)	1,070,545	(94,529)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date		(70)	
Total amount of credit unused	10,000	9,930	10,000
Loan facilities			
Loan facilities in use at balance date	945,117	1,070,545	1,070,545

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2020/21	2020/21	Budget Lease	2020/21	Actual Principal	2019/20	2019/20	Actual Lease	2019/20	Budget Principal	2019/20	Budget Lease	Budget Lease	2019/20
					Principal	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2021	Budget Lease Interest Repayments		1 July 2019	Actual New Leases	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2020		Actual Lease Interest repayments	1 July 2019	Budget New Leases	Budget Lease Principal repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																			
ReUse Water Dam	LE-03	Seabrook Aborig	3.4%	300	24,809		(1,372)	23,437	(810)		26,134	(1,325)	24,809	(857)		0	0	0	0
					24,809	0	(1,372)	23,437	(810)	0	26,134	(1,325)	24,809	(857)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	138,778	31,407		170,185	116,698	22,080		138,778	116,698	22,180		138,878
(b) Plant and Vehicle Reserve	751,938	8,033	(414,500)	345,471	891,023	305,915	(445,000)	751,938	891,033	305,212	(410,000)	786,245
(c) Land & Housing Redevelopment Reserve	1,391,205	14,201		1,405,406	1,188,710	202,495		1,391,205	1,188,710	202,996		1,391,706
(d) Furniture & Equipment Reserve	21,194	369		21,563	80,392	802	(60,000)	21,194	80,392	21,502	(45,000)	56,894
(e) Municipal Building & Facilities Reserve	330,737	272,800	(37,000)	566,537	329,434	55,803	(54,500)	330,737	329,433	54,522	(55,000)	328,955
(f) Townscape & Footpath Reserve	125,068	1,277		126,345	103,203	21,865		125,068	103,203	20,989		124,192
(g) Sewerage Reserve	410,425	39,394	(15,000)	434,819	368,937	61,488	(20,000)	410,425	368,937	61,895		430,832
(h) Road and Bridges Infrastructure Reserve	327,787	6,408	(200,000)	134,195	399,046	228,741	(300,000)	327,787	399,046	228,267		627,313
(i) Health and Wellbeing Reserve	553,863	6,675		560,538	588,020	65,843	(100,000)	553,863	588,020	69,823	(100,000)	557,843
(j) Community Bus Reserve	0			0	80,992		(80,992)	0	80,992	11,514	(92,506)	0
(k) Sport & Recreation Reserve	31,625	323		31,948	26,206	5,419		31,625	26,206	5,490		31,696
(l) Rehabilitation & Refuse Reserve	169,841	42,733		212,574	117,955	51,886		169,841	117,955	52,204		170,159
(m) Caravan Park Reserve	153,899	201,571		355,470	141,635	12,264		153,899	141,635	12,647		154,282
(n) Saddleback Building Reserve	0			0	55,564		(55,564)	0	55,554	1,038	(56,592)	0
(o) Brookton Museum/Heritage Reserve	47,148	481		47,629	45,422	1,726		47,148	45,421	1,850		47,271
(p) Kweda Hall Reserve	18,026	184		18,210	16,758	1,268		18,026	16,758	1,613		18,371
(q) Aldersyde Hall Reserve	25,806	0	(25,806)	0	25,806	0		25,806	25,806			25,806
(r) Railway Station Reserve	129,940	201,326	(35,000)	296,266	118,053	11,887		129,940	118,053	12,206	(35,000)	95,259
(s) Madison Square Units Reserve	30,653	313		30,966	25,249	5,404		30,653	25,249	5,472		30,721
(t) Cemetery Reserve	43,863	448	(25,000)	19,311	33,330	10,533		43,863	33,330	10,623		43,953
(u) Water Harvesting Reserve	48,116	80,491	(55,000)	73,607	44,744	35,372	(32,000)	48,116	44,744	35,808	(32,000)	48,552
(v) Developer Contribution Reserve	2,740	28		2,768	2,697	43		2,740	2,697	50		2,747
(w) Cash Contingency Reserve	140,336	1,433		141,769	177,498	12,838	(50,000)	140,336	177,498	27,913		205,411
(x) Brookton Aquatic Reserve	156,130	301,594		457,724	129,464	26,666		156,130	129,464	12,420		141,884
(y) Independent Living Reserve	0			0	146,640	0	(146,640)	0	146,640	27,741	(174,381)	0
(z) Future fund Reserve	7,084,132	75,600	(3,080,000)	4,079,732	0	7,084,132		7,084,132	0	0		0
(f) Innovations Fund Reserve	0	2,000,000		2,000,000	0			0	0	0		0
	12,133,250	3,287,089	(3,887,306)	11,533,033	5,253,476	8,224,470	(1,344,696)	12,133,250	5,253,474	1,205,975	(1,000,479)	5,458,970

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve		This reserve is for the funding of annual and long service leave requirements
(b) Plant and Vehicle Reserve		This reserve is for the purchase of major items in the Shire's plant and vehicle replacement program. Inclusive of the Community Bus
(c) Land & Housing Redevelopment Reserve		This reserve is for the construction, acquisition, renewal or upgrading of housing and land development to meet present and future requirements.
(d) Furniture & Equipment Reserve		This reserve is for the replacement of major items of furniture and equipment.
(e) Municipal Building & Facilities Reserve		This reserve is for the construction, demolition, acquisition, renewal or upgrade of Shire owned Public and Community buildings and facilities.
(f) Townscape & Footpath Reserve		This reserve is for the cost of major works to construct and upgrade footpaths and general townscape works
(g) Sewerage Reserve		This reserve is to fund the expansion, ongoing renewal, maintenance and asset management needs of the Brookton Sewerage Scheme.
(h) Road and Bridges Infrastructure Reserve		This reserve is for the construction and upgrade of roads and bridges within the Shire.
(i) Health and Wellbeing Reserve		This reserve is for funding of initiatives in relation to Community Health & Wellbeing.
(j) Community Bus Reserve		This reserve has been merged with the Plant and Vehicle Reserve
(k) Sport & Recreation Reserve		This reserve is to fund new, renewal, upgrades, or major maintenance of sporting and recreation infrastructure.
(l) Rehabilitation & Refuse Reserve		This reserve is to fund the rehabilitation or major upgrades of the Brookton Refuse Site and or to rehabilitate former Gravel Pits.
(m) Caravan Park Reserve		This reserve is to be used to fund any upgrades or major maintenance at the Brookton Caravan Park.
(n) Saddleback Building Reserve		This reserve has been merged with the Health & Wellbeing reserve
(o) Brookton Museum/Heritage Reserve		This reserve is to be used to fund any upgrades or major maintenance of the Brookton Historical Museum.
(p) Kweda Hall Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Kweda Hall.
(q) Aldersyde Hall Reserve	31/08/2020	This reserve will be transferred to the Aldersyde Committee upon incorporation and the Committee sourcing other funding opportunities through grants.
(r) Railway Station Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Railway Station and/or Platform.
(s) Madison Square Units Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Madison Square Units.
(t) Cemetery Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Cemetery.
(u) Water Harvesting Reserve		This reserve is to fund renewal, upgrades or major maintenance of the water scheme infrastructure under the control of the Shire.
(v) Developer Contribution Reserve		This reserve is to hold contributions applied to a development via a Development Application or Subdivision Approval pending determination by Council of
(w) Cash Contingency Reserve		This reserve is to cover unexpected shortfalls in operational funding should the need arise.
(x) Brookton Aquatic Reserve		This reserve is to fund the renewal, replacement, upgrades or major maintenance of the Brookton Aquatic Centre.
(y) Independent Living Reserve		This reserve has been merged with the Land & Housing Reserve
(z) Future fund Reserve		This reserve is primarily set aside for investment. It is anticipated this fund will be preserved in perpetuity.
({) Innovations Fund Reserve		This reserve is to support and complement the Integrated Planning and Reporting (IPR) framework

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	3,050	9,740	50
General purpose funding	7,200	7,695	8,400
Law, order, public safety	3,550	3,066	4,950
Health	300	236	300
Education and welfare	68,382	590,732	1,035,429
Housing	81,278	94,435	86,209
Community amenities	423,838	382,586	414,478
Recreation and culture	34,330	27,511	35,010
Economic services	50,150	48,300	41,950
Other property and services	10,700	13,028	21,560
	682,778	1,177,329	1,648,336

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding				0		1,050,670	1,067,651	1,050,670
Law, order, public safety				0		31,940	41,295	24,793
Education and welfare				0			1,691,588	3,316,026
Transport				0		84,910	83,201	83,201
	0	0	0	0	0	1,167,520	2,883,735	4,474,690
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety				0		146,946	17,056	0
Recreation and culture				0		0	4,730	0
Transport				0		593,633	520,870	520,880
	0	0	0	0	0	740,579	542,656	520,880
Total	0	0	0	0	0	1,908,099	3,426,391	4,995,570

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES								
Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:								
Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Investments			
- Reserve funds	95,000	84,901	95,000
- Other funds	18,611	19,203	112,064
Other interest revenue (refer note 1b)	16,500	17,360	13,200
	130,111	121,464	220,264

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	197,836	142,513	86,323
	197,836	142,513	86,323

The net result includes as expenses

(c) Auditors remuneration

Audit services			45,500
	0	0	45,500

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	75,601	106,209	94,529
Interest expense on lease liabilities	810	857	0
Other		11	
	76,411	107,077	94,529

(e) Elected members remuneration

Meeting fees	36,600	31,630	43,250
Mayor/President's allowance	1,500	1,500	1,500
Deputy Mayor/President's allowance	375	375	375
Travelling expenses	4,120	2,624	4,120
WBS RRG Chairperson Honorarium	1,800	1,800	
	44,395	37,929	49,245

(f) Write offs

General rate	700	104	700
Fees and charges	0	125	150
	700	229	850

(g) Low Value lease expenses

Office equipment	3,600	3,600	3,600
	3,600	3,600	3,600

SHIRE OF BROOKTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

13. MAJOR LAND TRANSACTIONS

Kalkarni Age care Facility and Saddleback Medical Centre

(a) Details

The Council disposed of the above facility and associated land in the 2019/2020 financial year.
 The Council does not expect to enter into a major land transaction in the 2020/2021 financial year.

(b) Current year transactions

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Capital revenue			
Sales Proceeds - Kalkarni Agecare & Saddleback Medical	0	7,082,931	7,950,000
Capital expenditure			
Purchase of Land	0		(151,294)
Book Value - Land, Building & other	0		(8,343,391)
	0	7,082,931	(544,685)

14. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the State Housing Commission have a joint venture arrangement with regard to the provision of low cost housing.

The only assets are 4 residential units.. The Shire's equity of the units is 13.40%

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
Unit 1, 2, 3 & 4 - 28 Williams St (Madison Square Units)	108,211	109,905	109,905
Less: accumulated depreciation	(1,452)	(2,661)	(2,661)
	106,759	107,244	107,244

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Brookton's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

15. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Other Bond	(6,140)			(6,140)
Unclaimed Money	(830)			(830)
Public Open Space Contributions	(13,820)		13,820	0
	(20,790)	0	13,820	(6,970)

16. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget 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 statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

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

17. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.7120)	(0.2732)	(0.0115)	(0.0250)
Funds After Operations	(0.4722)	(0.2574)	(0.0524)	(0.053)
PPE	0.3367	0.0096	0.0181	0.019
Infrastructure	0.0106	0.0532	0.0235	0.3452
Cash Reserves	3.3341	1.5576	1.3534	0.6580
Borrowings	0.2732	0.3066	0.3413	0.2620
Debt Servicing	0.0581	0.0999	0.0606	0.0430
Average Rates (UV)	5,175	5,063	5,001	4,469
Average Rates (GRV)	1,211	1,301	1,373	1,219

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Program 3 General Purpose Funding									
GENERAL PURPOSE GRANTS									
INCOME									
I032010	GPG GRANTS COMMISSION - GENERAL		(668,176)		(707,973)		(668,176)		39,797
I032020	GPG GRANTS COMMISSION - ROADS		(382,494)		(359,678)		(382,494)		742,172
I032030	GPG GRANTS COMMISSION - BRIDGES		-		-		-		-
I032060	INFRASTRUCTURE GRANT		-		-		-		-
I032070	DROUGHT RELIEF FUNDING GRANT		-		-		-		-
Total General Purpose Grants			(1,050,670)		(1,067,651)		(1,050,670)		781,969
GENERAL FINANCING									
INCOME									
I033010	GENFIN SELF-SUPPORTING LOANS INCOME		(16,106)		(16,116)		(19,774)		(3,658)
I033020	GENFIN INTEREST ON INVESTMENTS		(99,000)		(87,987)		(105,200)		(17,213)
I033030	General Purpose Funding - Reimbursements		-		-		-		-
Total General Financing			(115,106)		(104,104)		(124,974)		(20,870)
RATING AND GENERAL FINANCING									
EXPENSES									
E031020	RATE GENERAL OPERATING EXPENSES	18,700		18,417		22,200		3,783	
E031999	RATE ABC ADMINISTRATION EXPENSES	183,202		134,070		133,046		(1,024)	
E033020	GENERAL OPERATING EXPENSES	115,953		4,526		6,500		1,974	
E033021	BANK FEES (WITHOUT GST)	1,500		1,275		950		(325)	
E033030	GENFIN INTEREST ON LOANS	16,106		31,893		24,349		(7,544)	
E033999	GENFIN ABC ADMINISTRATION EXPENSES	11,909		27,027		22,101		(4,926)	
Total Rates Expenses		347,370	-	217,208	-	209,146	-	(8,062)	
RATING									
INCOME									
I031010	RATE GENERAL - RATES		(2,325,665)		(2,281,523)		(2,312,818)		(31,295)
I031015	RATE - INTERIM/BACK RATES		(150)		(148)		-		148
I031020	RATE OTHER RATES INCOME		(13,900)		(16,595)		(15,100)		1,495
I031030	RATE INTEREST EARNINGS		(16,500)		(17,360)		(13,200)		4,160
I031040	RATE LESS: REBATE ALLOWED		2,100		1,974		2,100		126
Total Rating			(2,354,115)		(2,313,653)		(2,339,018)		(25,365)
Total General Purpose Income		347,370	(3,519,891)	217,208	(3,485,408)	209,146	(3,514,662)	(8,062)	735,734
			(3,172,521)		(3,268,200)		(3,305,516)		
Operating Income excl Rates			(1,196,176)		(1,205,710)		(1,203,944)		766,754
Rates			(2,323,715)		(2,279,697)		(2,310,718)		(31,021)

##### Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 4 Governance									
GOVERNANCE									
OPERATING EXPENSES									
E041020	MEMB GENERAL OPERATING EXPENSES	29,366		42,750		72,321		29,571	
E041030	MEMB COUNCILLORS FEES/EXPENSES/ALLOWANCES	44,395		37,929		49,245		11,316	
E041040	MEMB COMMUNITY DONATIONS	-		-		-		-	
E041999	MEMB ABC ADMINISTRATION EXPENSES	458,005		459,362		455,852		(3,510)	
	Total Governance	531,766	-	540,041	-	577,418	-	37,377	-
OTHER GOVERNANCE									
OPERATING EXPENSES									
E042010	ADMIN EMPLOYEE COSTS	1,306,610		1,234,460		1,225,353		(9,107)	
E042015	ADMIN VEHICLE COSTS	21,500		21,106		18,600		(2,506)	
E042020	ADMIN GENERAL OPERATING EXPENSES	372,377		402,042		454,295		52,253	
E042030	ADMIN INTEREST ON LOANS	-		9,461		3,307		(6,154)	
E042480	ADMIN BUILDING MAINTENANCE	53,137		64,892		30,563		(34,329)	
E042500	ADMIN DEPRECIATION	64,149		39,255		35,308		(3,947)	
E042050	REGIONAL TRANSITION GROUP EXPENSES	-		-		-		-	
E042499	ADMIN LOSS ON SALE OF ASSET	14,246		17,364		-		(17,364)	
E042999	ADMIN LESS: ABC EXPENSES ALLOCATED	(1,832,019)		(1,775,997)		(1,762,426)		13,571	
E043020	ADMIN BOND ADMINISTRATION	3,000		2,910		3,000		90	
	Total Other Governance	3,000	-	15,494	-	8,000	-	(7,494)	-
OPERATING INCOME									
I041020	MEMB REIMBURSEMENTS & DONATIONS		(5,000)		(3,774)		(19,109)		(15,335)
I042010	ADMIN FEES & CHARGES		(50)		0		(50)		(50)
I042020	ADMIN Grants & Subsidies		-		-		-		-
I042030	ADMIN REIMBURSEMENTS & DONATIONS		(5,000)		(21,904)		(5,000)		16,904
I042040	ADMIN OTHER REVENUE		(30,000)		(29,543)		(30,000)		(457)
I042499	ADMIN PROFIT ON SALE OF ASSET		-		(736)		-		736
I043010	ADMIN BOND ADMINISTRATION		(3,000)		(9,740)		(3,000)		6,740
	Total Other Governance		(43,050)		(65,697)		(57,159)		8,539
	Total Governance	534,766.00	(43,050)	555,535	(65,697)	585,418	(57,159)	29,883	8,539
			491,716.00		489,837		528,260		
OTHER GOVERNANCE									

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 5 Law, Order & Public Safety									
FIRE PREVENTION									
Operating Expenditure									
E051010	FIRE EMPLOYEE COSTS	6,233		4,668		3,556		(1,112)	
E051020	FIRE GENERAL OPERATING EXPENSES	9,950		6,842		25,450		18,608	
E051999	FIRE ABC ADMINISTRATION EXPENSES	32,976		40,280		39,972		(308)	
E051500	FIRE DEPRECIATION	70,111		21,909		22,329		420	
Operating Income									
I051010	FIRE FEES & CHARGES		(50)		(27)		(1,050)		(1,023)
I051020	FIRE GRANTS & SUBSIDIES		-		-		-		-
I051030	FIRE REIMBURSEMENTS & DONATIONS		-		-		-		-
I051040	FIRE FINES & PENALTIES		-		-		-		-
I051499	FIRE PROFIT ON SALE OF ASSET		-		-		-		-
Total Fire Prevention		119,270	(50)	73,698	(27)	91,307	(1,050)	17,609	(1,023)
ANIMAL CONTROL									
Operating Expenditure									
E052010	ANIM EMPLOYEE COSTS	-		-		-		-	
E052020	ANIM GENERAL OPERATING EXPENSES	16,160		14,652		18,100		3,449	
E052999	General Admin Allocated	18,320		34,934		34,667		(267)	
Operating Income									
I052010	ANIM FEES & CHARGES		(3,500)		(3,039)		(3,900)		(861)
I052030	ANIM Reimbursements & Donations		-		-		-		-
Total Animal Control		34,480	(3,500)	49,585	(3,039)	52,767	(3,900)	3,182	(861)
EMERGENCY SERVICE LEVY									
Operating Expenditure									
E054100	ESL EMERGENCY SERVICES LEVY	38,760		51,830		45,785		(6,045)	
E055010	EMERGENCY MANAGEMENT	297,719		2,543		29,867		27,325	
E054999	ABC ADMINISTRATION EXPENSES	18,320		5,825		5,781		(44)	
Operating Income									
I054010	ESL GRANT - EMERGENCY SERVICES LEVY - OPERATING		(31,940)		(41,295)		(31,515)		9,780
I055010	EMERGENCY MANAGEMENT GRANT FUNDING		(253,386)		(17,056)		(17,056)		-
Total Emergency Service Levy		354,799	(285,326)	60,198	(58,351)	81,433	(48,571)	21,235	9,780
Total Law, Order & Public Safety		508,549	(288,876)	183,481	(61,417)	225,507	(53,521)	42,026	7,896
			219,673.00		122,064		171,986		

Account Description		2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 7 Health									
HEALTH SERVICES									
Operating Expenses									
E071010	HEA EMPLOYEE COSTS	3,211		-		-		-	
E072020	HEA-BK GENERAL OPERATING EXPENSES	500		2,272		5,500		3,228	
E072999	HEA-BK ABC ADMINISTRATION EXPENSES	18,320		38,397		38,104		(293)	
Operating Income									
I072010	HEA-BK FEES & CHARGES		(300)		(236)		(300)		(64)
Total Health Services		<u>22,031</u>	<u>(300)</u>	<u>40,669</u>	<u>(236)</u>	<u>43,604</u>	<u>(300)</u>	<u>2,935</u>	<u>(64)</u>
Total Health		<u>22,031</u>	<u>(300)</u>	<u>47,701</u>	<u>(928)</u>	<u>74,104</u>	<u>(1,100)</u>	<u>26,403</u>	<u>(172)</u>
			21,731.00		46,773		73,004		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 8 Education & Welfare									
KALKARNI RESIDENCY									
Operating Expenses									
E083020	KALK GENERAL OPERATING EXPENSES - ADMINISTRAT	-	-	-	-	-	-	-	-
E084020	KALC General Operating Expenses	-	-	51,623	-	100,000	-	-	-
E084450	KALC INTEREST EXPENSES	3,889	-	4,240	-	4,491	-	251	-
E084460	KALC INSURANCE EXPENSES	-	-	14,180	-	14,130	-	(50)	-
E083480	KALK BUILDING MAINTENANCE	-	-	-	-	-	-	-	-
E084480	KALC BUILDING MAINTENANCE	-	-	23,350	-	24,572	-	1,222	-
E084500	KALC DEPRECIATION	-	-	70,378	-	106,679	-	36,301	-
E084499	KALC LOSS ON SALE OF ASSET	-	-	16,282	-	-	-	(16,282)	-
E084999	KALC ABC ADMINISTRATION EXPENSES	-	-	52,342	-	56,662	-	4,320	-
Operating Income									
I083040	KALK OTHER INCOME	-	-	-	(20,115)	-	(20,000)	-	-
I084030	KALC REIMBURSEMENTS RECEIVED	-	-	-	-	-	(8,891)	-	(8,891)
Total Kalkarni Residency		3,889	-	232,395	(20,115)	306,534	(28,891)	25,762	-
KALKARNI BAPTIST CARE									
Operating Expenses									
E085020	KBC CONTRACT EXPENSES	-	-	2,349,529	-	4,023,212	-	1,673,683	-
Operating Income									
I085010	KBC FEES & CHARGES	-	-	-	(329,004)	-	(761,007)	-	(432,003)
I085020	KBC GRANTS & SUBSIDIES	-	-	-	(1,691,588)	-	(3,316,026)	-	(1,624,438)
I085030	KBC REIMBURSEMENTS & DONATIONS	-	-	-	-	-	-	-	-
I085040	KBC OTHER INCOME	-	-	-	-	-	-	-	-
I085050	KBC CAPITAL INCOME	-	-	-	(193,075)	-	(300,000)	-	(106,925)
Total Kalkarni Baptist Care		-	-	2,349,529	(2,213,667)	4,023,212	(4,377,033)	1,673,683	(2,163,366)
INDEPENDENT LIVING UNITS									
Operating Expenses									
E087020	INDEPENDENT LIVING UNITS - GENERAL OPERATING	63,002	-	50,793	-	52,904	-	-	-
E087500	INDE DEPRECIATION GEN	23,478	-	23,436	-	23,423	-	-	-
E087999	INDE ABC ADMINISTRATION EXPENSES	78,777	-	77,611	-	77,018	-	-	-
Operating Income									
I087040	INDEPENDENT LIVING UNITS - OTHER INCOME	-	(68,982)	-	(69,092)	-	(60,987)	-	-
Total Independent Living Units		165,257	(68,982)	151,840	(69,092)	153,345	(60,987)	-	-
Total Education & Welfare		169,146	(68,982)	2,733,764	(2,302,873)	4,483,091	(4,466,911)	1,699,445	(2,163,366)
CAPITAL EXPENSES			100,164.00		430,891		16,180		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 9 Housing									
STAFF HOUSING									
Operating Expenditure									
E091010	STAFFH SHIRE HOUSING	46,808		30,257.89		45,964		15,706	
E091450	STAFFH INTEREST ON LOANS	6,418		6,995.79		7,408		412	
E091500	STAFFH DEPRECIATION	17,930		17,872.08		17,862		(10)	
E091999	STAFFH ABC ADMINISTRATION EXPENSES	40,304		43,559.04		52,591		9,032	
Operating Income									
I091010	SHIREH RENTAL REVENUE		(57,810)		(63,530)		(56,445)		7,085
I091030	STAFFH REIMBURSEMENTS & DONATIONS		(6,000)		(5,611)		(1,000)		4,611
I091499	STAFFH PROFIT ON SALE OF ASSET		-		-		-		-
Total Staff Housing		111,460	(63,810)	98,684.80	(69,141)	123,825	(57,445)	25,140	11,696
OTHER HOUSING									
Operating Expenditure									
E092010	HOUSE MADISON SQUARE UNITS	21,412		12,866.43		28,576		15,710	
E092500	HOUSE DEPRECIATION	1,462		1,451.87		1,451		(1)	
E092999	HOUSE ABC ADMINISTRATION EXPENSES	64,121		54,132.42		53,719		(413)	
Operating Income									
I092010	HOUSE MADISON SQUARE RENTAL INCOME		(23,468)		(30,905)		(29,764)		1,141
I092030	HOUSE REIMBURSEMENTS & DONATIONS				-		-		-
Total Other Housing		86,995	(23,468)	68,450.72	(30,905)	83,746	(29,764)	15,295	1,141
Total Housing		198,455	(87,278)	167,135.52	(100,046)	207,571	(87,209)	40,435	12,837
			111,177.00		67,090		120,362		53,272

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 10 Community Amenities									
REFUSE									
Operating Expenditure									
E101020	REFUSE GENERAL OPERATING EXPENSES	148,255		133,899		142,721		8,822	
E101500	REFUSE DEPRECIATION	1,199		1,132		1,131		(1)	
E101999	REFUSE ABC ADMINISTRATION EXPENSES	9,160		7,690		7,631		(59)	
Operating Income									
I101010	REFUSE FEES & CHARGES		(6,500)		(5,436)		(8,500)		(3,064)
I101011	REFUSE RATES CHARGES		(192,923)		(170,578)		(192,923)		(22,345)
I101030	REFUSE REIMBURSEMENTS & DONATIONS				-		-		
Total Refuse		158,614	(199,423)	142,721	(176,014)	151,483	(201,423)	8,762	(25,409)
SEWERAGE									
Operating Expenditure									
E102020	SEW GENERAL OPERATING EXPENSES	122,235		65,938		70,946		5,008	
E102030	SEW INTEREST ON LOANS	2,723		2,968		3,144		176	
E102040	SEW LOSS ON FAIR VALUE	-		-		-		-	
E102500	SEW DEPRECIATION	42,067		40,385		39,788		(597)	
E102999	SEW ABC ADMINISTRATION EXPENSES	45,800		39,285		38,985		(300)	
Operating Income									
I102010	SEW FEES & CHARGES		(650)		(472)		(1,590)		(1,118)
I102011	SEWERAGE RATES CHARGES		(203,265)		(178,335)		(203,265)		(24,930)
Total Sewerage		212,825	(203,915)	148,576	(178,807)	152,863	(204,855)	4,287	(26,048)
TOWN PLANNING BROOKTON									
Operating Expenditure									
E104030	TPB GENERAL OPERATING EXPENSES	20,000		4,542		17,000		12,458	
E104999	TPB ABC ADMINISTRATION EXPENSES	100,761		96,614		95,876		(738)	
Operating Income									
I104010	TPB FEES & CHARGES		(14,500)		(19,659)		(14,200)		5,459
Total Town Planning		120,761	(14,500)	101,156	(19,659)	112,876	(14,200)	11,720	5,459
OTHER COMMUNITY AMENITIES									
Operating Expenditure									
E105010	AMEN PUBLIC CONVENIENCES	8,420		8,651		15,906		7,255	
E105020	AMEN CEMETERY	16,094		20,549		26,446		5,897	
E105030	WATER INFRASTRUCTURE - HAPPY VALLEY	5,800		3,681		8,800			
E105500	AMEN DEPRECIATION	2,055		2,029		2,053		24	
E105999	AMEN ABC ADMINISTRATION EXPENSES	21,984		30,973		30,737		(236)	
Operating Income									
I105010	AMEN FEES & CHARGES		(6,000)		(8,105)		(4,000)		4,105
Total Other Community Amenities		54,353	(6,000)	65,883	(8,105)	83,942	(4,000)	12,940	4,105
PROTECTION OF THE ENVIRONMENT									
Operating Expenditure									
E106999	ENVIR ABC ADMINISTRATION EXPENSES	-		2,167		2,150		(17)	
E107020	WATER GENERAL OPERATING EXPENSES	9,500		3,930		10,150		6,220	
E107030	WATER INTEREST ON RIGHT OF USE ASSET	810		857		-		(857)	
E107500	WATER DEPRECIATION	1,702		1,707		-		(1,707)	
Operating Income									
I106020	ENVIR GRANTS & SUBSIDIES				-		-		-
Total Protection of the Environment		12,012	-	8,662	-	12,300	-	3,638	-
Total Community Amenities		558,565	(423,838)	470,165.82	(382,586)	513,464	(424,478)	33,892	(15,844)
		134,727.00		87,580		88,986			

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 11 Recreation & Culture									
PUBLIC HALLS AND PAVILIONS									
Operating Expenditure									
E111010	HALLS MEMORIAL HALL	33,338.00		36,305		25,101		(11,204)	
E111020	HALLS WB EVA PAVILLION	39,167.00		59,352		51,444		(7,908)	
E111040	HALLS KWEDA HALL	2,632.00		2,630		1,863		(767)	
E111500	HALLS DEPRECIATION	23,622.00		23,642		23,390		(252)	
E111999	HALLS ABC ADMINISTRATION EXPENSES	64,121.00		78,446		77,846		(600)	
Operating Income									
I111011	HALLS FEES & CHARGES - MEMORIAL HALL		1,400.00		(1,378)		(1,500)		(122)
I111012	HALLS FEES & CHARGES WB EVA PAVILION		2,980.00		(2,680)		(2,980)		(301)
I111030	HALLS REIMBURSEMENTS & DONATIONS		0.00		-		(100)		(100)
Total Public Halls and Pavilions		188,686.00	4,380.00	200,376	(4,058)	179,644	(4,780)	(20,732)	(722)
SWIMMING POOL									
Operating Expenditure									
E112020	POOL GENERAL OPERATING EXPENSES	25,500.00		94,075		97,850		3,775	
E112480	POOL BUILDING MAINTENANCE	16,998.00		32,599		15,756		(16,843)	
E112500	POOL DEPRECIATION	11,854.00		11,851		11,839		(12)	
E112999	POOL ABC ADMINISTRATION EXPENSES	27,480.00		32,661		32,411		(250)	
Operating Income									
I112010	POOL FEES & CHARGES		14,500.00		(11,479)		(10,500)		979
Total Swimming Pools		129,889.00	14,500.00	171,185	(11,479)	157,856	(10,500)	(13,329)	979
OTHER RECREATION & SPORT									
Operating Expenditure									
E113010	OTH-REC RECREATION GROUND	51,325.00		67,743		63,250		(4,493)	
E113020	OTH-REC PARKS & RESERVES	74,443.00		75,512		109,135		33,623	
E113030	OTH-REC SPORT CLUBS	24,327.00		19,345		21,079		1,734	
E113040	OTH-REC COMMUNITY BUS	3,162.00		1,747		6,572		4,825	
E113070	INTEREST ON LOANS	40,047.00		43,656		44,420		764	
E113500	OTH-REC DEPRECIATION	120,177.00		118,890		118,941		51	
E113999	OTH-REC ABC ADMINISTRATION EXPENSES	27,480.00		37,953		37,663		(290)	
Operating Income									
I113010	OTH-REC FEES & CHARGES		15,350.00		(11,885)		(19,810)		(7,925)
I113030	OTH-REC REIMBURSEMENTS & DONATIONS		4,800.00		(4,787)		(4,562)		225
Total Other Sport & Recreation		340,961.00	20,150.00	364,846	(16,672)	401,060	(24,372)	36,214	(7,700)
LIBRARY									
Operating Expenditure									
E114020	LIBR GENERAL OPERATING EXPENSES	1,800.00		489		2,860		2,371	
E114500	LIBR DEPRECIATION	0.00		-		-		-	
E114999	LIBR ABC ADMINISTRATION EXPENSES	36,640.00		32,130		25,590		(6,540)	
Operating Income									
I114010	LIBR FEES & CHARGES		100.00		(88)		(20)		68
Total Library		38,440.00	100.00	32,619	(88)	28,450	(20)	(4,169)	68

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	Programme 11 Recreation & Culture								
	OTHER CULTURE								
	Operating Expenditure								
E115010	OTH-CULT RAILWAY STATION	5,392.00		31,986		35,719		3,733	
E115020	OTH-CULT MUSEUM	6,201.00		5,398		5,704		306	
E115030	OTH-CULT OLD TIME MOTOR SHOW	0.00		-		-		-	
E115040	OTH-CULT COMMUNITY EVENTS	9,000.00		6,901		11,000		4,099	
E115050	OTH-CULT COMMUNITY CHEST FUND	40,000.00		11,514		20,000		8,486	
E115500	OTH-CULT DEPRECIATION	3,385.00		4,195		5,969		1,774	
E115999	OTH-CULT ABC ADMINISTRATION EXPENSES	64,121.00		69,548		69,017		(531)	
	Operating Income								
I115010	OTH-CULT FEES & CHARGES		1.00		(1)		(10)		(9)
I115020	OTH-CULT GRANTS & SUBSIDIES		0.00		(4,730)		-		4,730
I115030	OTH-CULT REIMBURSEMENTS & DONATIONS		0.00		(15,000)		(15,000)		-
	Total Other Culture	128,099.00	1.00	129,542	(19,731)	147,409	(15,010)	17,867	4,721
	GENERAL RECREATION								
	Operating Expenditure								
E116020	REC GENERAL OPERATING EXPENSES	31,235.00		12,732		28,220		15,488	
E116999	REC ABC ADMINISTRATION EXPENSES	54,961.00		55,322		54,900		(422)	
	Operating Income								
I116030	REC REIMBURSEMENTS & DONATIONS				-		-		
	Total General Recreation	86,196.00	0.00	68,054	-	83,120	-	15,066	-
	FUNDED RECREATION								
	Operating Expenditure								
E117010	RECREATION - FUNDED PROGRAMS	1,730.00		3,885		6,300		2,415	
	Total Funded Recreation	1,730.00	0.00	3,885	-	6,300	-	2,415	-
	Total Recreation and Culture	914,001.00	39,131.00	970,508	(52,028)	1,003,839	(54,682)	33,331	(2,654)
			874,870.00		918,480		949,157		

Account Description		2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 12 Transport									
ROAD MAINTENANCE									
Operating Expenditure									
E122010	INFRA TOWN STREET MAINTENANCE	188,102.00		199,942		213,058		13,116	
E122020	INFRA ROAD MAINTENANCE	379,536.00		429,047		568,329		139,282	
E122030	INFRA BRIDGE MAINTENANCE	63,016.00		66,964		121,966		55,002	
E122040	INFRA FOOTPATH MAINTENANCE	4,526.00		2,263		7,461		5,198	
E122060	INFRA STREET LIGHTING	40,000.00		36,910		40,000		3,090	
E122090	INFRA RAMM (PREVIOUSLY ROMAN)	8,100.00		7,089		7,400		311	
E122500	INFRA DEPRECIATION	2,163,987.00		2,394,575		2,396,327		1,752	
E122999	INFRA ABC ADMINISTRATION EXPENSES	128,241.00		96,739		95,999		(740)	
Operating Income									
I121555	INFRA REGIONAL ROAD GROUP		(375,000.00)		(302,247)		(302,247)		0
I121560	INFRA ROADS TO RECOVERY		(218,633.00)		(218,623)		(218,633)		(10)
I122010	INFRA MRWA DIRECT GRANT		(84,910.00)		(83,201)		(83,201)		-
I122030	INFRA CONTRIBUTIONS, REIMBURSEMENTS & DONATIONS		(5,800.00)		(5,743)		(5,585)		158
Total Maintenance		2,975,508.00	(684,343.00)	3,233,529	(609,814)	3,450,540	(609,666)	217,011	148
Total Transport		2,975,508.00	(684,343.00)	3,233,529	(609,814)	3,450,540	(609,666)	217,011	148
			2,291,165.00		2,623,716		2,840,874		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 13 Economic Services-									
RURAL SERVICES									
Operating Expenditure									
E131010	RURAL DRUM MUSTER	3,000.00		2,715		6,159		3,444	
E131999	RURAL ABC ADMINISTRATION EXPENSES	2,748.00		1,598		1,586		(12)	
Operating Income									
I131010	RURAL DRUM MUSTER		(3,000.00)		-		(6,000)		(6,000)
Total Rural Services		5,748.00	(3,000.00)	4,313	-	7,745	(6,000)	3,432	(6,000)
TOURISM AND PROMOTION									
Operating Expenditure									
E132010	TOUR BROOKTON CARAVAN PARK	22,888.00		19,599		26,245		6,646	
E132020	TOUR AREA PROMOTION	8,000.00		3,925		8,000		4,075	
E132500	TOUR DEPRECIATION	1,037.00		1,043		1,042		(1)	
E132999	TOUR ABC ADMINISTRATION EXPENSES	27,480.00		42,144		41,822		(322)	
Operating Income									
I132010	TOUR FEES & CHARGES		(33,000.00)		(32,507)		(35,000)		(2,493)
Total Tourism and Promotion		59,405.00	(33,000.00)	66,711	(32,507)	77,109	(35,000)	10,398	(2,493)
BUILDING CONTROL									
Operating Expenditure									
E134020	BUILD-B GENERAL OPERATING EXPENSES	12,983.00		6,479		10,000		3,521	
E134999	BUILD-B ABC ADMINISTRATION EXPENSES	54,960.00		65,286		64,787		(499)	
Operating Income									
I134010	BUILD-B FEES & CHARGES		(4,000.00)		(3,554)		(5,500)		(1,946)
I134020	BUILD-B BSL & BCITF COMMISSIONS		(150.00)		(118)		(150)		(32)
Total Building Control		67,943.00	(4,150.00)	71,765	(3,672)	74,787	(5,650)	3,022	(1,978)
OTHER ECONOMIC SERVICES									
Operating Expenditure									
E136010	ECON WATER SUPPLY - STANDPIPES	25,000.00		21,028		25,000		3,972	
E136060	ECON NEW BUSINESS INCENTIVES	2,000.00		809		2,000		1,191	
E136090	ECONOMIC DEVELOPMENT	-		-		-		-	
E136500	ECON DEPRECIATION	1,216.00		1,148		1,148		(0)	
E136999	ECON ABC ADMINISTRATION EXPENSES	21,984.00		27,865		27,652		(213)	
Operating Income									
I136010	ECON WATER STANDPIPE FEES & CHARGES		(13,000.00)		(12,121)		(12,000)		121
Total Other Economic Services		50,200.00	(13,000.00)	50,850	(12,121)	55,800	(12,000)	4,950	121
Total Economic Services		183,296	(53,150)	193,639.47	(48,300)	215,441	(58,650)	21,802	(10,350)
			130,146.00		145,339		156,791		11,452

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 14 Property and Services									
PRIVATE WORKS									
Operating Expenditure									
E141010	PW PRIVATE WORKS	13,416		9,011		22,605		13,594	
Operating Income									
I141010	PW PRIVATE WORKS		(10,500)		(12,563)		(21,560)		(8,997)
	Total Private Works	13,416	(10,500)	9,011	(12,563)	22,605	(21,560)	13,594	(8,997)
PUBLIC WORKS OVERHEAD									
Operating Expenditure									
E142010	PW-OH EMPLOYEE COSTS	350,605		357,305		318,414		(38,891)	
E142020	PW-OH GENERAL OPERATING EXPENSES	71,916		80,508		71,969		(8,539)	
E142030	PW-OH OTHER EMPLOYEE COSTS	-		-		-		-	
E142040	UNALLOCATED SALARIES & WAGES	-		-		-		-	
E142480	PW-OH BUILDING MAINTENANCE - DEPOT	80,425		60,049		61,000		951	
E142500	PW-OH DEPRECIATION	2,993		3,028		3,018		(10)	
E142990	PW-OH LESS: ALLOCATED TO WORKS & SERVICES	(495,228)		(482,047)		(490,230)		(8,183)	
E142999	PW-OH ABC ADMINISTRATION EXPENSES	219,842		93,622		88,262		(5,360)	
		230,553	-	112,464	-	52,433	-	(60,031)	
Operating Income									
I142499	PW-OH PROFIT ON SALE OF ASSET		-		(550)		-		550
	Total Public Works Overheads	-	-	-	(550)	-	-	-	550
Plant Operation Costs									
E143010	POC EMPLOYEE COSTS	65,262.00		7,162		229		(6,933)	
E143020	POC GENERAL OPERATING EXPENSES	278,757.00		263,224		247,522		(15,702)	
E143450	POC INTEREST ON LOANS	6,418.00		6,996		7,409		413	
E143499	POC LOSS ON SALE OF ASSET	89,543.00		19,992		1,100		(18,892)	
E143500	POC DEPRECIATION	229,066.00		118,151		98,739		(19,412)	
E143990	POC LESS: PLANT COSTS ALLOCATED	(439,980.00)		(306,441)		(354,999)		(48,558)	
Operating Income									
I143010	POC FEES & CHARGES		(200.00)		(391)		-		391
I143030	POC REIMBURSEMENTS & DONATIONS		(20,000.00)		(23,243)		(15,000)		8,243
I143499	POC PROFIT ON SALE OF ASSET		(12,000.00)		(47,625)		-		47,625
	Total Plant Operations	229,066.00	(32,200.00)	109,084	(71,259)	-	(15,000)	(109,084)	56,259
SALARIES & WAGES ALLOCATED									
E147010	SAL GROSS SALARIES & WAGES	2,256,962.00		1,677,052		1,905,291		228,239	
E147030	SAL LESS: SALARIES & WAGES ALLOCATED	(2,256,962.00)		(1,677,052)		(1,905,291)		(228,239)	
	Total Salaries and Wages Allocated	-	-	-	-	-	-	-	-
UNCLASSIFIED									
E148010	UNCLAS WRITE-OFFS PRIOR YEARS	-		125		125		(0)	
E148020	UNCLAS INSURANCE CLAIMS EXPENSE	3,000.00		2,709		-		(2,709)	
I148020	UNCLAS REIMBURSEMENTS		(3,000.00)		(2,761)		(2,700)		61
I148030	UNCLAS FEES & CHARGES		-		(74)		-		74
	Total Unclassified	3,000.00	(3,000.00)	2,834	(2,835)	125	(2,700)	(2,709)	-
	Total Other Property & Services	476,035.00	(45,700.00)	233,394	(87,207)	75,163	(39,260)	(158,231)	47,812
			430,335.00		146,187		35,903		(110,419)

30/06/2020

CAPITAL FUNDING FOR 2020/21 YEAR

				Capital Expenditure 20/21	Capital Grants	Regional Road Group Funds	Roads to Recovery -	Loan Funds	Reserves	Sale of Assets	Public Open Space Trust	Council Funds [Rates; etc]	Total Funding
Schedule 4													
E042510	L&B	REN	ADMINCAP	Chambers & Reception Area Upgrade	30,000							30,000	30,000
				Total	30,000	-	-	-	-	-	-	30,000	30,000
Schedule 5													
E052530	P&E	NEW		Dual Cab Ute - Bushfire Risk Management Planning Officer	42,000				42,000				42,000
E052530	P&E	NEW		Dual Cab Ute - CESM	42,000				42,000				42,000
				Total	84,000	-	-	-	84,000	-	-	-	84,000
Schedule 10													
E104510	L&B	REN	ROBICAP	Robinson Road - Street Bins	10,000							10,000	10,000
E102510	L&B	REN		Effluent Dosing Building/Shed	15,000				15,000				15,000
E106540	DRAIN	NEW	HAPPY01	Happy Valley Extend Water Supply, Storage tanks & flow meter	40,000				40,000				40,000
E106540	DRAIN	NEW	HAPPY01	Backup Power Supply - Happy Valley Water Standpipe	15,000				15,000				15,000
E105510	L&B	NEW	CEMABLU	Ablution Facility at Cemetery	25,000				25,000				25,000
E102541	DRAIN	REN	SEWECAP	Upgrade Inflow Meter with Electromagnetic Meter	18,000							18,000	18,000
E102541	DRAIN	REN	SEWPIPE	Upgrade - Refurb/Relining pipe network	300,000			300,000					300,000
				Total	423,000	-	-	300,000	95,000	-	-	28,000	423,000
Schedule 11													
E115510	L&B	NEW		Railway Station - fencing and lighting (per lease)	35,000				35,000				35,000
E116510	L&B	NEW	NATPLACAP	Youth Precinct - Fencing & Nature Play Area	50,000				37,000		13,000		50,000
E116510	L&B	NEW	POOLCAP	Aquatic Centre Improvements (new roof to Ablutions)	24,000							24,000	24,000
E116510	L&B	NEW	MEMPCAP	Memorial Park - Gazebo and Disable access	22,000							22,000	22,000
E113521	F&E	NEW		WB Eva - Display Cabinet & Memorabilia Board	12,000							12,000	12,000
				Total	143,000	-	-	-	72,000	-	13,000	58,000	143,000
Schedule 12													
Various	Road	REN		Road Construction	1,123,247	375,000	218,633		200,000			329,614	1,123,247
				Total	1,123,247	375,000	218,633	-	200,000	-	-	329,614	1,123,247
Schedule 13													
E132510	L&B	REN											-
E132511	L&B	REN		Tourist Information Bay Upgrade	15,000							15,000	15,000
				Total	15,000	-	-	-	-	-	-	15,000	15,000
Schedule 14 - Plant and Equipment													
E143530	P&E	REP	GRADER	John Deere 670GP Grader per RFQ05/2020	413,500				280,500	133,000			413,500
E143530	P&E	REP	MOWER	Side Winder Reel Mower	52,000				42,000	10,000			52,000
E143530	P&E	REP	LIGHTV	Single Cab Ute	10,000				8,000	2,000			10,000
				Total	475,500	-	-	-	330,500	145,000	-	-	475,500
Total					2,293,747	375,000	218,633	300,000	781,500	145,000	13,000	460,614	2,293,747

30/06/2020

Summary of Jobs with Totals

Job Number	Road	Description of Work	Funded	Total Hours	Total Amount
2020/21					
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 7.88 - 9.70 SLK's	RRG	1254	\$ 216,744
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 7.88 - 9.70 SLK's	SFC		\$ 108,376
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 11.18 - 12.33 SLK's	RRG	728	\$ 107,406
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 11.18 - 12.33 SLK's	SFC		\$ 53,704
YORKRRG	York Williams Road	2nd Coat Seal Previous Year Seal to 7m- 3.10 - 5.40 SLK's	RRG		\$ 50,850
YORKSFC	York Williams Road	2nd Coat Seal Previous Year Seal to 7m- 3.10 - 5.40 SLK's	SFC		\$ 25,426
YORKSFC	York Williams Road	2nd Coat Seal Previous Year Seal to 7m- 5.40 - 6.20 SLK's	SFC		\$ 19,994
BRKWR2R	Brookton Kweda Road	Temporary Seal east of Turners driveway	R2R		\$ 218,633
BARTSFC	Bartram Road	Re-Sheet gravel Road 3.0 to 4.0 km	SFC	830	\$ 148,575
DALESFC	Dale Kokeby Road	Re-Sheet gravel Road 3.0 to 4.0 km	SFC	830	\$ 148,575
HEADSFC	Headwall Program	Install and upgrade headwalls to culverts	SFC	356	\$ 24,964
				3,998	1,123,247
					RRG \$ 375,000
					SFC \$ 529,614
					R2R \$ 218,633
					\$ 1,123,247