



15 July 2021

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1. Item 14.07.21.04 – Adoption of 2021/2022 Budget

REVISED Attachment 14.07.21.04B – 2021/22 Budget



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SHIRE OF BROOKTON
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,410,607	2,329,557	2,324,415
Operating grants, subsidies and contributions	10(a)	1,192,180	1,168,354	1,169,339
Fees and charges	9	690,673	656,393	677,610
Service charges	1(c)	0	0	0
Interest earnings	12(a)	135,249	143,477	130,111
Other revenue	12(b)	164,795	197,377	197,836
		4,593,504	4,495,158	4,499,311
Expenses				
Employee costs		(2,228,787)	(1,799,795)	(1,911,012)
Materials and contracts		(1,715,698)	(1,335,359)	(1,635,337)
Utility charges		(185,040)	(153,258)	(177,631)
Depreciation on non-current assets	5	(3,098,790)	(3,066,960)	(2,781,490)
Interest expenses	12(d)	(60,731)	(67,234)	(76,411)
Insurance expenses		(230,993)	(174,637)	(193,031)
Other expenditure		(7,462)	(118,841)	(116,453)
		(7,527,501)	(6,716,084)	(6,891,365)
Subtotal				
		(2,933,997)	(2,220,926)	(2,392,054)
Non-operating grants, subsidies and contributions	10(b)	1,398,729	1,547,479	1,713,243
Profit on asset disposals	4(b)	0	0	12,000
Loss on asset disposals	4(b)	(47,511)	(125,995)	(103,789)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		1,351,218	1,421,484	1,621,454
Net result				
		(1,582,779)	(799,442)	(770,600)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(1,582,779)	(799,442)	(770,600)

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

SHIRE OF BROOKTON

FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

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

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		23,510	39,574	47,050
General purpose funding		3,606,080	3,503,958	3,522,410
Law, order, public safety		167,760	162,471	142,930
Health		300	204	300
Education and welfare		65,906	66,586	68,982
Housing		71,296	94,618	87,278
Community amenities		404,681	391,925	413,070
Recreation and culture		36,101	37,037	39,731
Transport		90,710	91,195	90,710
Economic services		100,160	58,382	53,150
Other property and services		27,000	49,208	33,700
		4,593,504	4,495,158	4,499,311
Expenses excluding finance costs	4(a),5,12(c)(e)(f)(g)			
Governance		(235,710)	(486,597)	(524,518)
General purpose funding		(556,258)	(301,935)	(331,264)
Law, order, public safety		(470,954)	(365,312)	(508,549)
Health		(25,294)	(19,904)	(22,031)
Education and welfare		(160,644)	(138,042)	(167,557)
Housing		(237,084)	(152,253)	(192,037)
Community amenities		(570,587)	(454,989)	(555,639)
Recreation and culture		(1,012,216)	(882,386)	(933,479)
Transport		(3,571,833)	(3,365,136)	(3,016,510)
Economic services		(257,475)	(162,644)	(183,296)
Other property and services		(368,715)	(319,652)	(380,074)
		(7,466,770)	(6,648,850)	(6,814,954)
Finance costs	7,6(a),12(d)			
General purpose funding		(12,999)	(14,408)	(16,106)
Education and welfare		(2,929)	(3,237)	(3,889)
Housing		(4,833)	(5,342)	(6,418)
Community amenities		(2,813)	(3,076)	(3,533)
Recreation and culture		(32,324)	(35,829)	(40,047)
Other property and services		(4,833)	(5,342)	(6,418)
		(60,731)	(67,234)	(76,411)
Subtotal		(2,933,997)	(2,220,926)	(2,392,054)
Non-operating grants, subsidies and contributions	10(b)	1,398,729	1,547,479	1,713,243
Profit on disposal of assets	4(b)	0	0	12,000
(Loss) on disposal of assets	4(b)	(47,511)	(125,995)	(103,789)
		1,351,218	1,421,484	1,621,454
Net result		(1,582,779)	(799,442)	(770,600)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,582,779)	(799,442)	(770,600)

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.

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

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

HEALTH

To provide an operational framework for good community health..

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

The Shire of Brookton provides low cost housing and Seniors accommodation units.

Support and provide assistance to senior citizens and other voluntary services

HOUSING

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

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.

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

RECREATION AND CULTURE

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

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

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.

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.

ECONOMIC SERVICES

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

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.

OTHER PROPERTY AND SERVICES

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

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,473,795	2,314,860.00	2,380,524
Operating grants, subsidies and contributions		1,218,717	1,150,630.00	1,219,193
Fees and charges		690,673	656,393.00	677,610
Interest received		135,249	143,477.00	130,111
Goods and services tax received		48,813	185,726.00	12,293
Other revenue		164,795	197,377.00	197,836
		4,732,042	4,648,463.00	4,617,567
Payments				
Employee costs		(2,277,101)	(1,751,481.00)	(1,911,012)
Materials and contracts		(1,827,801)	(1,556,370.00)	(1,982,398)
Utility charges		(185,040)	(153,257.00)	(177,631)
Interest expenses		(73,052)	(69,020.00)	(90,518)
Insurance paid		(230,993)	(174,636.00)	(193,031)
Goods and services tax paid		0	(229,765.00)	0
Other expenditure		(7,462)	(118,840.00)	(116,453)
		(4,601,449)	(4,053,369.00)	(4,471,043)
Net cash provided by (used in) operating activities	3	130,593	595,094.00	146,524
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for ssl78 correction		0	110,953.00	
Payments for purchase of property, plant & equipment	4(a)	(1,930,000)	(1,442,196.00)	(1,765,040)
Payments for construction of infrastructure	4(a)	(1,840,926)	(1,025,054.00)	(2,357,247)
Non-operating grants, subsidies and contributions	10(b)	1,398,729	1,547,479.00	1,713,243
Proceeds from sale of plant and equipment	4(b)	122,000	133,000.00	145,000
Proceeds on financial assets at amortised cost - self supporting loans		24,414	22,801.00	22,801
Net cash provided by (used in) investing activities		(2,225,783)	(653,017.00)	(2,241,243)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(133,671)	(125,429.00)	(125,428)
Principal elements of lease payments	7	(1,419)	(1,372.00)	(1,372)
Proceeds from new borrowings	6(a)	600,000	0.00	650,000
Net cash provided by (used in) financing activities		464,910	(126,801.00)	523,200
Net increase (decrease) in cash held		(1,630,280)	(184,724.00)	(1,571,519)
Cash at beginning of year		12,759,448	12,944,172.00	12,944,172
Cash and cash equivalents at the end of the year	3	11,129,168	12,759,448.00	11,372,653

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

SHIRE OF BROOKTON
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	981,662	412,583	412,583
		981,662	412,583	412,583
Revenue from operating activities (excluding rates)				
Governance		23,510	39,574	47,050
General purpose funding		1,229,583	1,211,921	1,235,595
Law, order, public safety		167,760	162,471	142,930
Health		300	204	300
Education and welfare		65,906	66,586	68,982
Housing		71,296	94,618	87,278
Community amenities		404,681	391,925	413,070
Recreation and culture		36,101	37,037	39,731
Transport		90,710	91,195	90,710
Economic services		100,160	58,382	53,150
Other property and services		27,000	49,208	45,700
		2,217,007	2,203,121	2,224,496
Expenditure from operating activities				
Governance		(250,387)	(486,597)	(538,764)
General purpose funding		(569,257)	(316,343)	(347,370)
Law, order, public safety		(470,954)	(365,312)	(508,549)
Health		(25,294)	(19,904)	(22,031)
Education and welfare		(163,573)	(141,279)	(171,446)
Housing		(241,917)	(157,595)	(198,455)
Community amenities		(573,400)	(458,065)	(559,172)
Recreation and culture		(1,044,541)	(918,215)	(973,526)
Transport		(3,571,833)	(3,365,136)	(3,016,510)
Economic services		(257,475)	(162,644)	(183,296)
Other property and services		(406,383)	(450,989)	(476,035)
		(7,575,014)	(6,842,079)	(6,995,154)
Non-cash amounts excluded from operating activities	2(b)	3,146,301	3,189,308	2,873,279
Amount attributable to operating activities		(1,230,044)	(1,037,067)	(1,484,796)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,398,729	1,547,479	1,713,243
Payments for property, plant and equipment	4(a)	(1,930,000)	(1,442,196)	(1,765,040)
Payments for construction of infrastructure	4(a)	(1,840,926)	(1,025,054)	(2,357,247)
Payments for ssl78 correction		0	110,953	
Proceeds from disposal of assets	4(b)	122,000	133,000	145,000
Proceeds from financial assets at amortised cost - self supporting loans		24,414	22,801	22,801
		(2,225,783)	(653,017)	(2,241,243)
Amount attributable to investing activities		(2,225,783)	(653,017)	(2,241,243)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(133,671)	(125,429)	(125,428)
Principal elements of finance lease payments	7	(1,419)	(1,371)	(1,372)
Proceeds from new borrowings	6(a)	600,000	0	650,000
Transfers to cash backed reserves (restricted assets)	8(a)	(1,791,777)	(3,267,006)	(3,287,089)
Transfers from cash backed reserves (restricted assets)	8(a)	2,406,197	3,773,514	4,203,113
Amount attributable to financing activities		1,079,330	379,709	1,439,224
Budgeted deficiency before imposition of general rates		(2,376,497)	(1,310,375)	(2,286,815)
Estimated amount to be raised from general rates	1	2,376,497	2,292,037	2,286,815
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	981,662	0

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 2022

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SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
02 GRV Commercial	0.093282	21	712,124	61,609			61,609	59,602	59,602
03 GRV Residential	0.093282	250	3,135,075	277,056	500		277,556	268,155	268,376
04 GRV Industrial	0.093282	5	86,150	7,357			7,357	7,213	6,252
07 GRV Rural	0.093282	2	309,500	28,218			28,218	27,665	27,665
13 Exempt Property		18	53,740	0			0		0
00 Non-Rateable		250	125,015	0			0		0
Unimproved valuations									
01 UV Unimproved Value	0.009466	226	197,496,043	1,742,066	1,000		1,743,066	1,684,311	1,681,098
Sub-Totals		772	201,917,647	2,116,306	1,500	0	2,117,806	2,046,945	2,042,993
Minimum payment									
	\$								
Gross rental valuations									
02 GRV Commercial	809	10		8,090			8,090	8,899	8,899
03 GRV Residential	809	62		50,158			50,158	52,858	52,585
04 GRV Industrial	809	1		809			809	0	1,618
07 GRV Rural	809	1		809			809	809	0
Unimproved valuations									
01 UV Unimproved Value	1,385	145		200,825			200,825	184,205	182,820
Sub-Totals		219	0	260,691	0	0	260,691	246,771	245,922
		991	201,917,647	2,376,997	1,500	0	2,378,497	2,293,716	2,288,915
Discounts (Refer note 1(c))							(2,000)	(1,679)	(2,100)
Total amount raised from general rates							2,376,497	2,292,037	2,286,815
Ex gratia rates							34,110	37,520	37,600
Total rates							2,410,607	2,329,557	2,324,415

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 2021/22 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.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (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				
Single full payment	1/09/2021	0	0.0%	7.0%
Option two				
First instalment	1/09/2021	0	5.5%	7.0%
Second instalment	10/01/2022	10	5.5%	7.0%
Option three				
First instalment	1/09/2021	0	5.5%	7.0%
Second instalment	4/11/2021	10	5.5%	7.0%
Third instalment	10/01/2022	10	5.5%	7.0%
Fourth instalment	16/03/2022	10	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,000	3,590	4,000
Instalment plan interest earned	10,000	9,725	9,000
Unpaid rates and service charge interest earned	7,500	7,317	7,500
	21,500	20,632	20,500

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Contiguous Rating Discount			\$ 2,000	\$ 1,679	\$ 2,100	Properties adjoining and owned by same ratepayer
			2,000	1,679	2,100	

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

		2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
	3	116,846.00	1,132,706	155,427.00
Cash and cash equivalents- unrestricted				
Cash and cash equivalents - restricted	3	11,012,322.00	11,626,742	11,217,226.00
Financial assets - unrestricted		0.00	24,414	0.00
Financial assets - restricted	3	0.00	0	
Receivables		38,193.00	176,733	7,329.00
Contract assets		0.00	0	
Inventories		27,061.00	27,061	16,298.00
		11,194,422.00	12,987,656	11,396,280.00
Less: current liabilities				
Trade and other payables		(3,226.00)	(175,962)	
Contract liabilities		0.00	0	(182.00)
Unspent non-operating grant, subsidies and contributions liability		0.00	0	
Lease liabilities	7	(1,419.00)	(1,372)	(1,372.00)
Short term borrowings		0.00	0	
Long term borrowings	6	(600,000.00)	(133,671)	(125,428.00)
Employee provisions		(178,874.00)	(178,874)	(178,873.00)
Capital expenditure provisions		0.00	0	
		(783,519.00)	(489,879)	(305,855.00)
Net current assets		10,410,903.00	12,497,777	11,090,425.00
Less: Total adjustments to net current assets	2.(c)	(10,410,903.00)	(11,516,115)	(11,090,425.00)
Net current assets used in the Rate Setting Statement		0.00	981,662	0.00

2. NET CURRENT ASSETS (CONTINUED)

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

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.

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

		2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note		\$	\$	\$
	4(b)	0	0	(12,000)
Less: Profit on asset disposals				
Less: Reversal of prior year loss on revaluation of non-current assets		0	0	0
Less: Fair value adjustments to financial assets at fair value through profit and loss				
Less: Share of net profit of associates and joint ventures accounted for using the equity method				
Add: Loss on disposal of assets	4(b)	47,511	125,995	103,789
Add: Loss on revaluation of non current assets		0	0	0
Add: Movement in non-current lease liabilities		0	0	
Add: Depreciation on assets	5	3,098,790	3,066,960	2,781,490
Movement in non-current pensioner deferred rates		0	(3,647)	
Movement in non-current employee provisions		0	0	
Movement in non-current contract liability		0	0	
Movement of non-current inventory		0	0	
Movement in current contract liabilities associated with restricted cash		0		
Movement in current employee provisions associated with restricted cash		0		
Movement in contract liabilities (non-current)		0	0	
Non cash amounts excluded from operating activities		3,146,301	3,189,308	2,873,279

(c) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

SHIRE OF BROOKTON

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

Adjustments to investing activities

Movement in non current unspent non-operating grants liability	0	0	
Movement in non-current capital expenditure provisions	0	0	
Movement in current unspent non-operating grants associated with restricted cash	0		
Movement in current capital expenditure provision associated with restricted cash	0		
Non cash amounts excluded from investing activities	0	0	0

(c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Unspent borrowings	6(c)			
Less: Cash - restricted reserves	8	(11,012,322)	(11,626,742)	(11,217,226)
Less: Financial assets - restricted	3			0
Less: Current assets restricted to trading undertaking				
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable				
- Land held for resale		0	0	
- Rates receivable			(33,476)	(6,829)
- Other liabilities [describe]		0		
- Other liabilities [describe]				
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		600,000	133,671	125,428
- Current portion of lease liabilities		1,419	1,372	1,372
- Bonds and deposits held			9,060	6,830
- Current portion of unspent non-operating grants held in reserve			0	
- Current portion of capital expenditure provisions held in reserve				
- Current portion of employee benefit provisions held in reserve				
Total adjustments to net current assets		(10,410,903)	(11,516,115)	(11,090,425)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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 or 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 becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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.

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.

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire'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'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's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
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:

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		686,846	1,132,706	155,427
Term deposits		10,442,322	11,626,742	11,217,226
Total cash and cash equivalents		11,129,168	12,759,448	11,372,653
Held as				
- Unrestricted cash and cash equivalents		116,846	1,132,706	155,427
- Restricted cash and cash equivalents		11,012,322	11,626,742	11,217,226
		11,129,168	12,759,448	11,372,653
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		11,012,322	11,626,742	11,217,226
		11,012,322	11,626,742	11,217,226
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	11,012,322	11,626,742	11,217,226
		11,012,322	11,626,742	11,217,226
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,582,779)	(799,442)	(770,600)
Depreciation	5	3,098,790	3,066,960	2,781,490
(Profit)/loss on sale of asset	4(b)	47,511	125,995	91,789
(Increase)/decrease in receivables		138,538	(76,460)	118,255
(Increase)/decrease in inventories		0	(10,763)	
Increase/(decrease) in payables		(172,738)	(190,512)	(361,167)
Increase/(decrease) in unspent non-operating grants		0	26,795	
Non-operating grants, subsidies and contributions		(1,398,729)	(1,547,479)	(1,713,243)
Net cash from operating activities		130,593	595,094	146,524

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 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>									
Buildings - specialised	35,000	62,000	1,060,000		197,000	130,000	1,484,000	860,565	1,185,540
Furniture and equipment	10,000						10,000	10,150	12,000
Plant and equipment	81,000					355,000	436,000	571,481	567,500
	126,000	62,000	1,060,000	0	197,000	485,000	1,930,000	1,442,196	1,765,040
<u>Infrastructure</u>									
Infrastructure - roads				1,068,926			1,068,926	946,723	1,334,247
Infrastructure - footpaths							0	45,360	
Infrastructure - sewerage		742,000					742,000	32,970	1,023,000
Infrastructure - parks and ovals			30,000				30,000		
	0	742,000	30,000	1,068,926	0	0	1,840,926	1,025,054	2,357,247
Total acquisitions	126,000	804,000	1,090,000	1,068,926	197,000	485,000	3,770,926	2,467,250	4,122,287

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 Regulation 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 2022
4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	76,677	62,000	0	(14,677)		0	0	0	14,246	0	0	(14,246)
Other property and services	92,834	60,000	0	(32,834)	258,995	133,000	0	(125,995)	222,543	145,000	12,000	(89,543)
	2,653	122,000	0	(47,511)	258,995	133,000	0	(125,995)	236,789	145,000	12,000	(103,789)
By Class												
<i>Property, Plant and Equipment</i>												
Furniture and equipment		0				0			14,246	0	0	(14,246)
Plant and equipment	169,511	122,000		(47,511)	258,995	133,000		(125,995)	222,543	145,000	12,000	(89,543)
	169,511	122,000	0	(47,511)	258,995	133,000	0	(125,995)	236,789	145,000	12,000	(103,789)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing programme
- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES	Disposals	2021/2021
	Goverance	Net Book Value
	2018 Ford Ranger	44,931
	2018 Holden Commodore	31,746
	Other Property & Services	
	Isuzu Tandem Tip Truck	61,846
	Isuzu Single Axle Truck	15,988
	Triton Single Cab Ute P&G	17,653
		172,164

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.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
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 and equipment Bushfire
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - sewerage
Infrastructure - parks and ovals
Right of use - land

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
31,733	41,244	64,149
33,684	34,188	70,111
21,822	23,471	23,478
27,812	25,437	19,392
39,699	46,472	47,022
141,558	160,949	159,038
2,631,164	2,582,186	2,163,988
3,316	2,242	2,253
168,002	150,771	232,059
3,098,790	3,066,960	2,781,490
26,426	25,698	23,331
147,800	155,670	160,950
11,187	14,836	2,408
173,274	157,798	265,931
33,684	34,188	70,111
2,617,395	2,566,920	2,145,693
13,769	15,267	18,296
36,151	42,508	41,652
38,886	53,763	51,416
218	312	1,702
3,098,790	3,066,960	2,781,490

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.

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.

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Plant and equipment Bushfire	
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure - sewerage	80 years
Infrastructure - parks and ovals	30 to 75 years
Right of use - land	

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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 Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Purpose Funding																		
Education and welfare																		
Kalkarni Residency	Loan 80	WATC	5.63%	54,417		(9,710)	44,707	(2,929)	63,602		(9,185)	54,417	(3,237)	63,602		(9,185)	54,417	(3,889)
Housing																		
Staff Housing	Loan 80	WATC	5.63%	89,787		(16,021)	73,766	(4,833)	104,943		(15,156)	89,787	(5,342)	104,943		(15,156)	89,787	(6,419)
Community amenities																		
Sewerage	Loan 80	WATC	5.63%	38,092		(6,797)	31,295	(2,050)	44,522		(6,430)	38,092	(2,266)	44,522		(6,430)	38,092	(2,724)
Sewerage Upgrade				0	600,000		600,000			0		0			650,000		650,000	
Recreation and culture																		
Recreation Plan	Loan 81	WATC	6.95%	480,006		(60,710)	419,296	(32,324)	536,707		(56,701)	480,006	(35,829)	536,707		(56,701)	480,006	(40,046)
Other property and services																		
Grader	Loan 80	WATC	5.63%	89,787		(16,021)	73,767	(4,833)	104,943		(15,156)	89,787	(5,342)	104,943		(15,155)	89,788	(6,417)
				752,090	600,000	(109,258)	1,242,832	(46,969)	854,717	0	(102,627)	752,090	(52,016)	854,717	650,000	(102,627)	1,402,090	(59,495)
General Purpose Funding																		
Country Club	Loan 82	WATC	0.0695	193,027	0	(24,414)	168,613	(12,999)	215,828	0	(22,801)	193,027	(14,408)	215,828	0	(22,801)	193,027	(16,106)
				945,116	600,000	(133,671)	1,411,445	(59,968)	1,070,545	0	(125,429)	945,116	(66,424)	1,070,545	650,000	(125,428)	1,595,117	(75,601)

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 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Upgrade Sewer Network WATC		P&I	20	1.7%	\$ 600,000	\$ 121,131	\$ 600,000	\$ 0
					600,000	121,131	600,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	0		
Bank overdraft at balance date	0		
Credit card limit	10,000		10,000
Credit card balance at balance date			
Total amount of credit unused	10,000	0	10,000
Loan facilities			
Loan facilities in use at balance date	1,411,445	945,116	1,595,117

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 2022

7. LEASE LIABILITIES

7. LEASE LIABILITIES																					
Purpose					Budget	2021/22	2021/22	Budget	2021/22			2020/21	Actual	2020/21			2020/21	Budget	2020/21		
			Lease		Lease	Budget	Lease	Lease	Lease			Actual	Lease	Lease	Lease	Budget	2020/21	Budget	Lease		
	Lease	Institution	Interest	Lease	Principal	New	Principal	Principal	outstanding	Interest	Principal	Actual	Principal	outstanding	Interest	Principal	New	Principal	outstanding		
	Number		Rate	Term	1 July 2021	Leases	Repayments	30 June 2022	Repayments	1 July 2020	Leases	repayments	30 June 2021	repayments	1 July 2020	Leases	repayments	30 June 2021	repayments		
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Community amenities																					
Re-Use Water Dam	LE-03	Seabrook Aborigi	3.4%	300	23,437		(1,419)	22,018	(763)	24,809		(1,372)	23,437	(810)	24,809		(1,372)	23,437	(810)		
					23,437	0	(1,419)	22,018	(763)	24,809	0	(1,372)	23,437	(810)	24,809	0	(1,372)	23,437	(810)		

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.

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	138,900	1,111		140,011	138,778	122		138,900	138,778	31,407		170,185
(b) Plant and Vehicle Reserve	337,435	547,699	(314,000)	571,134	751,938	484	(414,987)	337,435	751,938	8,033	(422,500)	337,471
(c) Land & Housing Redevelopment Reserve	1,392,425	11,139	(30,000)	1,373,564	1,391,205	1,220		1,392,425	1,391,205	14,201		1,405,406
(d) Furniture & Equipment Reserve	21,213	170	(10,000)	11,383	21,194	19		21,213	21,194	369		21,563
(e) Municipal Building & Facility Reserve	631,068	5,049	(180,000)	456,117	330,737	300,331		631,068	330,737	272,800	(178,000)	425,537
(f) Townscape & Footpath Reserve	125,177	1,001	(47,000)	79,178	125,067	110		125,177	125,068	1,277		126,345
(g) Sewerage Scheme Reserve	445,787	68,566	(50,000)	464,353	410,426	35,361		445,787	410,425	39,394	(15,000)	434,819
(h) Road & Bridges Infrastructure Reserve	115,816	759,691	(484,433)	391,074	327,786	280	(212,250)	115,816	327,787	6,408	(241,000)	93,195
(i) Health and Wellbeing Reserve	554,349	4,435	(558,764)	20	553,863	486		554,349	553,863	6,675		560,538
(j) Sport & Recreation Reserve	31,653	253	0	31,906	31,625	28		31,653	31,625	323		31,948
(k) Rehabilitation & Refuse Reserve	210,991	56,688	(50,000)	217,679	169,841	41,150		210,991	169,841	42,733		212,574
(l) Caravan Park Reserve	354,061	2,832	0	356,893	153,899	200,162		354,061	153,899	201,571	(70,000)	285,470
(m) Brookton Museum/Heritage Reserve	47,189	378	0	47,567	47,148	41		47,189	47,148	481		47,629
(n) Kweda Hall Reserve	18,042	144	0	18,186	18,026	16		18,042	18,026	184		18,210
(o) Railway Station Reserve	330,082	202,641	(70,000)	462,723	129,941	200,141		330,082	129,940	201,326	(35,000)	296,266
(p) Madison Square Units Reserve	30,680	245	0	30,925	30,653	27		30,680	30,653	313		30,966
(q) Cemetery Reserve	30,735	50,246	(40,000)	40,981	43,863	38	(13,166)	30,735	43,863	448	(39,000)	5,311
(r) Water Reserve	109,633	877	(42,000)	68,510	48,116	80,052	(18,535)	109,633	48,116	80,491	(55,000)	73,607
(s) Developer Contribution Reserve	2,742	22	0	2,764	2,740	2		2,742	2,740	28		2,768
(t) Cash Contingency Reserve	131,689	1,054	0	132,743	140,336	123	(8,770)	131,689	140,336	1,433	(24,307)	117,462
(u) Aquatic Centre Reserve	456,307	28,650	(30,000)	454,957	156,129	300,178		456,307	156,130	301,594	(17,500)	440,224
(v) Future Fund Reserve	4,097,367	32,779	0	4,130,146	7,084,132	93,235	(3,080,000)	4,097,367	7,084,132	75,600	(3,080,000)	4,079,732
(w) Innovations Fund Reserve	2,013,401	16,107	(500,000)	1,529,508	0	2,013,401		2,013,401	0	2,000,000		2,000,000
(x) Aldersyde Hall Reserve	0			0	25,806		(25,806)	0	25,806		(25,806)	0
	11,626,742	1,791,777	(2,406,197)	11,012,322	12,133,251	3,267,006	(3,773,514)	11,626,742	12,133,250	3,287,089	(4,203,113)	11,217,226

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

8. CASH BACKED RESERVES

(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 & Facility 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 Scheme Reserve		This reserve is to fund the expansion, ongoing renewal, maintenance and asset management needs of the Brookton Sewerage Scheme.
(h) Road & Bridges Infrastructure Reserve		This reserve is for the construction and upgrade of roads and bridges within the Shire.
(i) Health and Wellbeing Reserve	30/06/2022	This reserve is for funding of initiatives in relation to Community Health & Wellbeing.
(j) Sport & Recreation Reserve		This reserve is to fund new, renewal, upgrades, or major maintenance of sporting and recreation infrastructure.
(k) 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.
(l) Caravan Park Reserve		This reserve is to be used to fund any upgrades or major maintenance at the Brookton Caravan Park.
(m) Brookton Museum/Heritage Reserve		This reserve is to be used to fund any upgrades or major maintenance of the Brookton Historical Museum.
(n) Kweda Hall Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Kweda Hall.
(o) Railway Station Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Railway Station and/or Platform.
(p) Madison Square Units Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Madison Square Units.
(q) Cemetery Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Cemetery.
(r) Water Reserve		This reserve is to fund renewal, upgrades or major maintenance of the water scheme infrastructure under the control of the Shire.
(s) 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 its application to the specific works.
(t) Cash Contingency Reserve		This reserve is to cover unexpected shortfalls in operational funding should the need arise.
(u) Aquatic Centre Reserve		This reserve is to fund the renewal, replacement, upgrades or major maintenance of the Brookton Aquatic Centre.
(v) Future Fund Reserve		This reserve is primarily set aside for investment. It is anticipated this fund will be preserved in perpetuity.
(w) Innovations Fund Reserve		This reserve is to support and complement the Integrated Planning and Reporting (IPR) framework
(x) Aldersyde Hall Reserve	30/08/2020	This reserve has been finalised in the 2020/2021 year.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

8. CASH BACKED RESERVES

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2021/22 Budget amount to be used	2021/22 Budget amount change of purpose
Health and Wellbeing Reserve			The reserve has been finalised and moved to the Railway Station Reserve	\$ 200,000	\$
Health and Wellbeing Reserve			The reserve has been finalised and moved to the Plant & Equipment Reserve	358,764	
				558,764	0

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
9. FEES & CHARGES REVENUE

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Economic services
Other property and services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
10,010	11,765	3,050
7,200	6,845	7,200
4,720	4,934	3,550
300	205	300
64,906	65,686	68,382
67,296	88,514	81,278
404,681	391,925	418,670
32,400	31,569	34,330
97,160	53,085	50,150
2,000	1,864	10,700
690,673	656,393	677,610

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

General purpose funding
Law, order, public safety
Recreation and culture
Transport

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
1,050,670	1,021,123	1,050,670
56,600	60,503	31,940
0	1,818	1,819
84,910	84,910	84,910
1,192,180	1,168,354	1,169,339

(b) Non-operating grants, subsidies and contributions

General purpose funding
Law, order, public safety
Recreation and culture
Transport

656,933	804,742	950,865
148,203	153,559	146,946
0	21,798	21,799
593,593	567,380	593,633
1,398,729	1,547,479	1,713,243

Total grants, subsidies and contributions

2,590,909 2,715,833 2,882,582

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
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	Accounting standard
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	AASB 15 AASB 1058
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	AASB 15 AASB 1058
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	AASB 15 AASB 1058
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	AASB 15
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	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
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	AASB 1058
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	AASB 1058

SHIRE OF BROOKTON

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

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	AASB 1058
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	AASB 15 AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 15
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	AASB 15
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	AASB 1058
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	AASB 1058
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	AASB 15
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	AASB 15

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	104,250	111,006	95,000
- Other funds	13,499	15,428	18,611
Other interest revenue (refer note 1b)	17,500	17,042	16,500
	135,249	143,477	130,111
(b) Other revenue			
Reimbursements and recoveries	164,795	197,377	197,836
	164,795	197,377	197,836
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	51,000	45,000	48,000
	51,000	45,000	48,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	59,968	66,424	75,601
Interest expense on lease liabilities	763	810	810
	60,731	67,234	76,411
(e) Elected members remuneration			
Meeting fees	36,600	35,515	36,600
Mayor/President's allowance	1,500	1,125	1,500
Deputy Mayor/President's allowance	375	281	375
Travelling expenses	4,120	3,380	4,120
WBS RRG Chairperson Honorarium	1,800	1,800	1,800
	44,395	42,101	44,395
(f) Write offs			
General rate	800	849	700
	800	849	700
(g) Low Value lease expenses			
Office equipment	0	1,200	3,600
	0	1,200	3,600

13. MAJOR LAND TRANSACTIONS

The Council does not expect to enter into a major land transation in the 2021/2022 financial Year

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
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 four (4) residential units. The Shire's equity of the units is 13.40%.

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Non-current assets			
Plant and equipment	106,871	108,211	108,211
Less: accumulated depreciation	(1,452)	(1,452)	(1,452)
	105,419	106,759	106,759

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 interest in each asset and exposure to each liability of the arrangement. The Shire's interest 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 which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Public Open Space Contributions	13,820			13,820
	13,820	0	0	13,820

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.

		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
Account	Description	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 3 General Purpose Funding									
GENERAL PURPOSE GRANTS									
INCOME									
I032010	GPG GRANTS COMMISSION - GENERAL		(668,176)		(671,047)		(668,176)		2,871
I032020	GPG GRANTS COMMISSION - ROADS		(382,494)		(350,076)		(382,494)		732,570
I032030	GPG GRANTS COMMISSION - BRIDGES		-		-		-		-
I032060	DROUGHT COMMUNITIES GRANT		(50,000)		(450,000)		(500,000)		950,000
I032070	LOCAL ROADS & COMMUNITY INFRASTRUCTURE GRANT		(606,933)		(354,742)		(450,775)		805,517
Total General Purpose Grants		-	(1,707,603)	-	(1,825,865)	-	(2,001,445)	-	2,490,958
GENERAL FINANCING									
INCOME									
I033010	GENFIN SELF-SUPPORTING LOANS INCOME		(14,353)		(17,011)		(16,106)		905
I033020	GENFIN INTEREST ON INVESTMENTS		(104,750)		(111,823)		(99,000)		12,823
I033030	General Purpose Funding - Reimbursements		-		-		-		-
Total General Financing		-	(119,103)	-	(128,835)	-	(115,106)	-	13,729
RATING AND GENERAL FINANCING									
EXPENSES									
E031020	RATE GENERAL OPERATING EXPENSES	16,000		9,457		18,700		9,243	
E031999	RATE ABC ADMINISTRATION EXPENSES	200,971		164,287		183,202		18,915	
E033020	GENERAL OPERATING EXPENSES	5,000		115,244		115,953		709	
E033021	BANK FEES (WITHOUT GST)	1,000		773		1,500		727	
E033030	GENFIN INTEREST ON LOANS	14,353		15,903		16,106		203	
E033999	GENFIN ABC ADMINISTRATION EXPENSES	13,063		10,679		11,909		1,230	
Total Rates Expenses		250,387	-	316,343	-	347,370	-	31,027	
RATING									
INCOME									
I031010	RATE GENERAL - RATES		(2,411,107)		(2,330,431)		(2,325,665)		4,766
I031015	RATE - INTERIM/BACK RATES		(1,500)		(805)		(1,000)		(195)
I031020	RATE OTHER RATES INCOME		(8,200)		(7,401)		(13,900)		(6,499)
I031030	RATE INTEREST EARNINGS		(17,500)		(17,042)		(16,500)		542
I031040	RATE LESS: REBATE ALLOWED		2,000		1,679		2,100		421
Total Rating		-	(2,436,307)	-	(2,354,000)	-	(2,354,965)	-	(965)
Total General Purpose Income		250,387	(4,263,013)	316,343	(4,308,700)	347,370	(4,471,516)	31,027	2,503,722
			(4,012,626)		(3,992,357)		(4,124,146)		
Operating Income excl Rates			(1,852,406)		(1,979,143)		(2,146,951)		2,498,730
Rates			(2,410,607)		(2,329,557)		(2,324,565)		4,992

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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	52,629		14,768		29,366		14,598	
E041030	MEMB COUNCILLORS FEES/EXPENSES/ALLOWANCES	44,395		42,370		44,395		2,025	
E041040	MEMB COMMUNITY DONATIONS	-		-		-		-	
E041999	MEMB ABC ADMINISTRATION EXPENSES	462,233		410,717		458,005		47,288	
Total Governance		559,257	-	467,855	-	531,766	-	63,911	-
OTHER GOVERNANCE									
OPERATING EXPENSES									
E042010	ADMIN EMPLOYEE COSTS	1,433,254		1,273,917		1,306,610		32,693	
E042015	ADMIN VEHICLE COSTS	10,000		20,410		21,500		1,090	
E042020	ADMIN GENERAL OPERATING EXPENSES	442,523		270,279		372,377		102,098	
E042030	ADMIN INTEREST ON LOANS	-		-		-		-	
E042480	ADMIN BUILDING MAINTENANCE	77,525		33,397		53,137		19,740	
E042500	ADMIN DEPRECIATION	31,733		41,244		64,149		22,905	
E042050	REGIONAL TRANSITION GROUP EXPENSES	-		-		-		-	
E042499	ADMIN LOSS ON SALE OF ASSET	14,677		12,241		14,246		2,005	
E042999	ADMIN LESS: ABC EXPENSES ALLOCATED	(2,009,712)		(1,642,870)		(1,832,019)		(189,149)	
E043020	ADMIN BOND ADMINISTRATION	10,000		9,535		7,000		(2,535)	
Total Other Governance		10,000	-	18,152	-	7,000	-	(11,152)	-
OPERATING INCOME									
I041020	MEMB REIMBURSEMENTS & DONATIONS		(2,000)		(1,627)		(5,000)		(3,373)
I042010	ADMIN FEES & CHARGES		(10)		(0)		(50)		(50)
I042020	ADMIN Grants & Subsidies		-		-		-		-
I042030	ADMIN REIMBURSEMENTS & DONATIONS		(5,000)		(19,823)		(5,000)		14,823
I042040	ADMIN OTHER REVENUE		(6,500)		(6,358)		(30,000)		(23,642)
I042499	ADMIN PROFIT ON SALE OF ASSET		-		-		-		-
I043010	ADMIN BOND ADMINISTRATION		(10,000)		(11,765)		(7,000)		4,765
Total Other Governance		-	(23,510)	-	(39,574)	-	(47,050)	-	(7,476)
Total Governance		569,257.00	(23,510)	486,007	(39,574)	538,766	(47,050)	52,759	(7,476)
			545,747.00		446,433		491,716		
OTHER GOVERNANCE									

Account	Description	2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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	2,137		614		6,233		5,619	
E051020	FIRE GENERAL OPERATING EXPENSES	11,472		10,063		9,950		(113)	
E051999	FIRE ABC ADMINISTRATION EXPENSES	32,155		29,572		32,976		3,404	
E051500	FIRE DEPRECIATION	33,684		34,188		70,111		35,923	
	Operating Income								
I051010	FIRE FEES & CHARGES		-		-		(50)		(50)
I051499	FIRE PROFIT ON SALE OF ASSET		-		-		-		-
Total Fire Prevention		79,448	-	74,437	-	119,270	(50)	44,833	(50)
ANIMAL CONTROL									
	Operating Expenditure								
E052010	ANIM EMPLOYEE COSTS	-		-		-		-	
E052020	ANIM GENERAL OPERATING EXPENSES	16,150		18,392		16,160		(2,232)	
E052030	ANIM ANIMAL WELFARE GRANT EXPENSES			6,250		-		(6,250)	
E052999	General Admin Allocated	24,117		16,429		18,320		1,891	
	Operating Income								
I052010	ANIM FEES & CHARGES		(4,300)		(4,934)		(4,500)		434
I052020	ANIM GRANTS & SUBSIDIES		(420)		(6,613)				
Total Animal Control		40,267	(4,720)	41,070	(11,547)	34,480	(4,500)	(6,590)	434
EMERGENCY SERVICE LEVY									
	Operating Expenditure								
E054100	ESL EMERGENCY SERVICES LEVY	56,600		53,023		38,760		(14,263)	
E054460	ESL INSURANCE EXPENSES			-		-		-	
E055010	EMERGENCY MANAGEMENT	270,522		180,354		297,719		117,365	
E054999	ABC ADMINISTRATION EXPENSES	24,117		16,429		18,320		1,891	
	Operating Income								
I054010	ESL GRANT - EMERGENCY SERVICES LEVY - OPERATING		(56,600)		(60,503)		(31,940)		28,563
I055010	EMERGENCY MANAGEMENT GRANT FUNDING		(254,643)		(243,979)		(253,386)		(9,407)
Total Emergency Service Levy		351,239	(311,243)	249,806	(304,482)	354,799	(285,326)	104,993	19,156
Total Law, Order & Public Safety		470,954	(315,963)	365,313	(316,029)	508,549	(289,876)	143,236	19,541
			154,991.00		49,283		218,673		

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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	3,697		3,296		3,211		(85)	
E071020	HEA GENERAL OPERATING EXPENSES	-		-		-		-	
E072020	HEA-BK GENERAL OPERATING EXPENSES	1,500		180		500		320	
E072999	HEA-BK ABC ADMINISTRATION EXPENSES	20,097		16,429		18,320		1,891	
	Operating Income								
I072010	HEA-BK FEES & CHARGES		(300)		(205)		(300)		(95)
	Total Health Services	25,294	(300)	19,904	(205)	22,031	(300)	2,211	(95)
	Total Health	25,294	(300)	19,904	(205)	22,031	(300)	2,211	(95)
			24,994.00		19,700		21,731		

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	Programme 8 Education & Welfare								
	GENERAL EDUCATION								
	KALKARNI LOAN								
	Operating Expenses								
E084450	KALC INTEREST EXPENSES	3,308		3,674		3,889		215	
	Total Kalkarni Loan	3,308	-	3,674	-	3,889	-	215	-
	INDEPENDENT LIVING UNITS								
	Operating Expenses								
E087020	INDEPENDENT LIVING UNITS - GENERAL OPERATING	52,025		43,492		65,302			
E087500	INDE DEPRECIATION GEN	21,822	-	23,471		23,478			
E087999	INDE ABC ADMINISTRATION EXPENSES	86,418		70,643		78,777			
	Operating Income								
I087040	INDEPENDENT LIVING UNITS - OTHER INCOME		(65,906)		(66,586)		(68,982)		
	Total Independent Living Units	160,265	(65,906)	137,606	(66,586)	167,557	(68,982)	-	-
	Total Education & Welfare	163,573	(65,906)	141,279	(66,586)	171,446	(68,982)	215	-
			97,667.00			74,693			102,464
	CAPITAL EXPENSES								

Account	Description	2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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	49,962		23,972.05		46,808		22,836	
E091450	STAFFH INTEREST ON LOANS	5,458		6,061.33		6,418		357	
E091500	STAFFH DEPRECIATION	26,426		23,977.59		17,930		(6,048)	
E091999	STAFFH ABC ADMINISTRATION EXPENSES	50,243		36,143.16		40,304		4,161	
Operating Income									
I091010	SHIREH RENTAL REVENUE		(40,940)		(58,704)		(57,810)		894
I091030	STAFFH REIMBURSEMENTS & DONATIONS		(4,000)		(6,103)		(6,000)		103
I091499	STAFFH PROFIT ON SALE OF ASSET		-		-		-		-
Total Staff Housing		132,089	(44,940)	90,154.13	(64,807)	111,460	(63,810)	21,306	997
OTHER HOUSING									
Operating Expenditure									
E092010	HOUSE MADISON SQUARE UNITS	28,054		8,480.22		21,412		12,932	
E092499	HOUSE LOSS ON SALE OF ASSET			-				-	
E092500	HOUSE DEPRECIATION	1,386		1,459.70		1,462		2	
E092999	HOUSE ABC ADMINISTRATION EXPENSES	80,388		57,500.44		64,121		6,621	
Operating Income									
I092010	HOUSE MADISON SQUARE RENTAL INCOME		(26,356)		(29,811)		(23,468)		6,343
Total Other Housing		109,828	(26,356)	67,440.36	(29,811)	86,995	(23,468)	19,555	6,343
Total Housing		241,917	(71,296)	157,594.49	(94,618)	198,455	(87,278)	40,861	7,340
		170,621.00		62,977		111,177		48,200	

Account	Description	2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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	180,175.00		133,822		158,255		24,433	
E101500	REFUSE DEPRECIATION	1,134.00		1,187		1,199		12	
E101999	REFUSE ABC ADMINISTRATION EXPENSES	10,049.00		8,214		9,160		946	
	Operating Income								
I101010	REFUSE FEES & CHARGES		(6,500)		(6,382)		(6,500)		(118)
I101011	REFUSE RATES CHARGES		(190,723)		(178,876)		(192,923)		(14,047)
	Total Refuse	191,358.00	(197,223)	143,224	(185,257)	168,614	(199,423)	25,390	(14,166)
SEWERAGE									
	Operating Expenditure								
E102020	SEW GENERAL OPERATING EXPENSES	60,301.00		80,567		122,235		41,668	
E102030	SEW INTEREST ON LOANS	2,315.00		2,571		2,723		152	
E102040	SEW LOSS ON FAIR VALUE	0.00		-		-		-	
E102500	SEW DEPRECIATION	36,542.00		42,922		42,067		(855)	
E102499	SEW LOSS ON SALE OF ASSET	0.00		-		-		-	
E102999	SEW ABC ADMINISTRATION EXPENSES	50,243.00		41,072		45,800		4,728	
	Operating Income								
I102010	SEW FEES & CHARGES		(1,690)		(1,652)		(650)		1,002
I102011	SEWERAGE RATES CHARGES		(196,268)		(194,636)		(203,265)		(8,629)
I102499	SEW PROFIT ON SALE OF ASSET				-		-		-
	Total Sewerage	149,401.00	(197,958)	167,132	(196,288)	212,825	(203,915)	45,693	(7,627)
TOWN PLANNING BROOKTON									
	Operating Expenditure								
E104030	TPB GENERAL OPERATING EXPENSES	12,000.00		-		6,200		6,200	
E104999	TPB ABC ADMINISTRATION EXPENSES	110,534.00		90,358		100,761		10,403	
	Operating Income								
I104010	TPB FEES & CHARGES		(2,000)		(1,946)		(3,732)		(1,786)
	Total Town Planning	122,534.00	(2,000)	90,358	(1,946)	106,961	(3,732)	16,603	(1,786)
OTHER COMMUNITY AMENITIES									
	Operating Expenditure								
E105010	AMEN PUBLIC CONVENIENCES	18,448.00		9,559		8,420		(1,139)	
E105020	AMEN CEMETERY	36,208.00		15,296		16,094		798	
E105030	WATER INFRASTRUCTURE - HAPPY VALLEY	13,000.00		8,368		10,207			
E105500	AMEN DEPRECIATION	1,805.00		2,051		2,055		4	
E105999	AMEN ABC ADMINISTRATION EXPENSES	34,165.00		19,714		21,984		2,270	
	Operating Income								
I105010	AMEN FEES & CHARGES		(7,500)		(8,433)		(6,000)		2,433
	Total Other Community Amenities	103,626.00	(7,500)	54,989	(8,433)	58,760	(6,000)	1,932	2,433

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 10 Community Amenities									
PROTECTION OF THE ENVIRONMENT									
Operating Expenditure									
E107020	WATER GENERAL OPERATING EXPENSES	5,500.00		1,240		9,500		8,260	
E107030	WATER INTEREST ON RIGHT OF USE ASSET	763.00		810		810		0	
E107500	WATER DEPRECIATION	218.00		312		1,702		1,390	
Total Protection of the Environment		6,481.00	-	2,362	-	12,012	-	9,650	-
Total Community Amenities		573,400.00	(404,681)	458,064.50	(391,925)	559,172.00	(413,070)	99,268.88	(21,145)
		168,719.00		66,140		146,102			

Account	Description	2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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									
E111000	PUBLIC HALLS & PAVILLIONS	31,219.00		89,024		81,537		(7,487)	
E111500	HALLS DEPRECIATION	23,663.00		24,709		23,622		(1,087)	
E111999	HALLS ABC ADMINISTRATION EXPENSES	80,388.00		57,500		64,121		6,621	
Operating Income									
I111011	HALLS FEES & CHARGES - MEMORIAL HALL		(\$3,000.00)		(2,553)		(2,000)		553
I111012	HALLS FEES & CHARGES WB EVA PAVILION		(\$4,000.00)		(4,360)		(2,980)		1,380
Total Public Halls and Pavilions		184,577.00	(\$7,000.00)	197,039	(6,913)	195,086	(4,980)	(1,953)	1,933
SWIMMING POOL									
Operating Expenditure									
E112010	POOL EMPLOYEE COSTS	79,061.00		54,326		48,057		(6,269)	
E112020	POOL GENERAL OPERATING EXPENSES	49,439.00		43,416		35,500		(7,916)	
E112480	POOL BUILDING MAINTENANCE	15,978.00		20,062		25,798		5,736	
E112500	POOL DEPRECIATION	11,272.00		11,936		11,854		(82)	
E112999	POOL ABC ADMINISTRATION EXPENSES	30,146.00		24,643		27,480		2,837	
Operating Income									
I112010	POOL FEES & CHARGES		(\$13,100.00)		(13,076)		(14,500)		(1,424)
Total Swimming Pools		185,896.00	(\$13,100.00)	154,383	(13,076)	148,689	(14,500)	(5,694)	(1,424)
OTHER RECREATION & SPORT									
Operating Expenditure									
E113010	OTH-REC RECREATION GROUND	63,651.00		46,773		51,325		4,552	
E113020	OTH-REC PARKS & RESERVES	82,927.00		61,025		79,768		18,743	
E113030	OTH-REC SPORT CLUBS	34,181.00		25,040		27,827		2,787	
E113040	OTH-REC COMMUNITY BUS	5,194.00		4,540		3,162		(1,378)	
E113070	INTEREST ON LOANS	35,688.00		39,543		40,047		504	
E113500	OTH-REC DEPRECIATION	103,475.00		120,935		120,177		(758)	
E113999	OTH-REC ABC ADMINISTRATION EXPENSES	30,146.00		24,643		27,480		2,837	
Operating Income									
I113010	OTH-REC FEES & CHARGES		(\$12,200.00)		(11,579)		(15,350)		(3,771)
I113030	OTH-REC REIMBURSEMENTS & DONATIONS		(\$3,700.00)		(3,650)		(4,800)		(1,150)
Total Other Sport & Recreation		355,262.00	(\$15,900.00)	322,499	(15,229)	349,786	(20,150)	27,287	(4,921)
LIBRARY									
Operating Expenditure									
E114020	LIBR GENERAL OPERATING EXPENSES	3,500.00		2,409		3,500		1,092	
E114500	LIBR DEPRECIATION	0.00		-		-		-	
E114999	LIBR ABC ADMINISTRATION EXPENSES	40,194.00		32,857		36,640		3,783	
Operating Income									
I114010	LIBR FEES & CHARGES		(\$100.00)		-		(100)		(100)
Total Library		43,694.00	(\$100.00)	35,266	-	40,140	(100)	4,874	(100)
OTHER CULTURE									
Operating Expenditure									
E115010	OTH-CULT RAILWAY STATION	53,198.00		7,301		40,392		33,091	
E115020	OTH-CULT MUSEUM	6,671.00		4,233		6,201		1,968	
E115040	OTH-CULT COMMUNITY EVENTS	12,700.00		6,667		12,000		5,333	
E115050	OTH-CULT COMMUNITY CHEST FUND	40,000.00		29,000		40,000		11,000	
E115500	OTH-CULT DEPRECIATION	3,148.00		3,369		3,385		16	
E115999	OTH-CULT ABC ADMINISTRATION EXPENSES	70,340.00		57,500		64,121		6,621	

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 11 Recreation & Culture									
Operating Income									
I115010	OTH-CULT FEES & CHARGES		(\$1.00)		(1)		(1)		-
I115020	OTH-CULT GRANTS & SUBSIDIES		\$0.00		(2,818)		(2,819)		(1)
I115030	OTH-CULT REIMBURSEMENTS & DONATIONS		\$0.00		-		-		-
	Total Other Culture	186,057.00	(\$1.00)	108,071	(2,819)	166,099	(2,820)	58,028	(1)
GENERAL RECREATION									
Operating Expenditure									
E116010	REC EMPLOYEE COSTS	0.00		-		-		-	
E116020	REC GENERAL OPERATING EXPENSES	28,763.00		50,099		52,035		1,936	
E116500	REC DEPRECIATION	0.00		-		-		-	
E116499	REC LOSS ON SALE OF ASSET	0.00		-		-		-	
E116999	REC ABC ADMINISTRATION EXPENSES	60,291.00		49,286		54,961		5,675	
Operating Income									
I116020	REC GRANTS & SUBSIDIES				(20,798)		(20,799)		
	Total General Recreation	89,054.00	\$0.00	99,386	(20,798)	106,996	(20,799)	7,610	-
FUNDED RECREATION									
Operating Expenditure									
E117010	RECREATION - FUNDED PROGRAMS	0.00		1,572		1,730		158	
	Total Funded Recreation	0.00	\$0.00	1,572	-	1,730	-	158	-
	Total Recreation and Culture	1,044,540.00	(\$36,101.00)	918,215	(58,835)	1,008,526	(63,349)	90,311	(4,513)
		1,008,439.00		859,380		945,177			

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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	179,285.00		139,210		188,102		48,892	
E122020	INFRA ROAD MAINTENANCE	472,983.00		408,912		379,536		(29,376)	
E122030	INFRA BRIDGE MAINTENANCE	96,314.00		75,264		104,016		28,752	
E122040	INFRA FOOTPATH MAINTENANCE	2,507.00		-		4,526		4,526	
E122060	INFRA STREET LIGHTING	40,000.00		37,225		40,000		2,775	
E122090	INFRA RAMM (PREVIOUSLY ROMAN)	8,900.00		7,337		8,100		763	
E122500	INFRA DEPRECIATION	2,631,164.00		2,582,186		2,163,987		(418,199)	
E122999	INFRA ABC ADMINISTRATION EXPENSES	140,680.00		115,001		128,241		13,240	
Operating Income									
I121555	INFRA REGIONAL ROAD GROUP		(374,960.00)		(348,748)		(375,000)		(26,252)
I121560	INFRA ROADS TO RECOVERY		(218,633.00)		(218,632)		(218,633)		(1)
I122010	INFRA MRWA DIRECT GRANT		(84,910.00)		(84,910)		(84,910)		-
I122030	INFRA CONTRIBUTIONS, REIMBURSEMENTS & DONATIONS		(5,800.00)		(6,285)		(5,800)		485
Total Maintenance		3,571,833.00	(684,303.00)	3,365,136	(658,575)	3,016,508	(684,343)	(348,628)	(25,768)
Total Transport		3,571,833.00	(684,303.00)	3,365,136	(658,575)	3,016,508	(684,343)	(348,628)	(25,768)
			2,887,530.00		2,706,561		2,332,165		

Account	Description	2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 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		13,416	
	Operating Income								
I141010	PW PRIVATE WORKS		-		-		(10,500)		(10,500)
	Total Private Works	-	-	-	-	13,416	(10,500)	13,416	(10,500)
	PUBLIC WORKS OVERHEAD								
	Operating Expenditure								
E142010	PW-OH EMPLOYEE COSTS	325,798		285,629		350,605		64,976	
E142020	PW-OH GENERAL OPERATING EXPENSES	83,799		70,611		71,916		1,305	
E142030	PW-OH OTHER EMPLOYEE COSTS	-		7,506		-		(7,506)	
E142040	UNALLOCATED SALARIES & WAGES			-		-		-	
E142480	PW-OH BUILDING MAINTENANCE - DEPOT	30,534		24,183		80,425		56,242	
E142500	PW-OH DEPRECIATION	2,960		3,094		2,993		(101)	
E142990	PW-OH LESS: ALLOCATED TO WORKS & SERVICES	(446,094)		(378,006)		(495,228)		(117,222)	
E142999	PW-OH ABC ADMINISTRATION EXPENSES	241,165		197,144		219,842		22,698	
		238,162	-	210,160	-	230,553	-	20,393	
	Operating Income								
I142499	PW-OH PROFIT ON SALE OF ASSET		-		-		-		-
	Total Public Works Overheads	-	-	-	-	-	-	-	-
	Plant Operation Costs								
E143010	POC EMPLOYEE COSTS	13,023.00		14,775		65,262		50,487	
E143020	POC GENERAL OPERATING EXPENSES	271,463.00		260,594		278,757		18,163	
E143450	POC INTEREST ON LOANS	5,458.00		6,061		6,418		357	
E143499	POC LOSS ON SALE OF ASSET	32,834.00		113,755		89,543		(24,212)	
E143500	POC DEPRECIATION	165,042.00		147,677		229,066		81,389	
E143990	POC LESS: PLANT COSTS ALLOCATED	(322,850.00)		(305,620)		(439,980)		(134,360)	
	Operating Income								
I143010	POC FEES & CHARGES		(500.00)		(469)		(200)		269
I143030	POC REIMBURSEMENTS & DONATIONS		(20,000.00)		(22,958)		(20,000)		2,958
I143499	POC PROFIT ON SALE OF ASSET		-		-		(12,000)		(12,000)
	Total Plant Operations	164,970.00	(20,500.00)	237,243	(23,427)	229,066	(32,200)	(8,177)	(8,773)
	SALARIES & WAGES ALLOCATED								
E147010	SAL GROSS SALARIES & WAGES	2,539,131.00		1,885,563		2,256,962		371,399	
E147030	SAL LESS: SALARIES & WAGES ALLOCATED	(2,539,131.00)		(1,885,563)		(2,256,962)		(371,399)	
	Total Salaries and Wages Allocated	-	(1,500.00)	-	-	-	-	-	-

Account Description		2021/22 CURRENT BUDGET		2020/21 YTD ACTUAL		2020/21 BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
Programme 14 Property and Services		Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
UNCLASSIFIED									
E148010	UNCLAS WRITE-OFFS PRIOR YEARS	250.00		227		-		(227)	
E148020	UNCLAS INSURANCE CLAIMS EXPENSE	3,000.00		3,359		3,000		(359)	
I148020	UNCLAS REIMBURSEMENTS		(3,000.00)		(17,463)		(3,000)		14,463
I148030	UNCLAS FEES & CHARGES		(2,000.00)		(1,395)		-		1,395
I148040	UNCLAS GENERAL INCOME		-		(6,924)		-		6,924
Total Unclassified		3,250.00	(5,000.00)	3,586	(25,782)	3,000	(3,000)	(586)	22,782
Total Other Property & Services		406,382.00	(27,000.00)	450,989	(49,208)	476,035	(45,700)	25,046	3,508
			379,382.00		401,780		430,335		28,555

		2021/22 BUDGET		2020/21 YTD ACTUAL		2020/21 BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
Account	Description	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
Programme 19 Finance and Borrowing General Purpose Fund									
Repayment of Debentures									
E033602	SSL PAYMENTS 82 BOWLS/GOLF CLUBS	24,413		22,801		22,801		(0)	
I033612	FIN PRINCIPAL REPAYMENT - S/S LOAN 82 - BOWLS/GOLF		(24,413)		(22,801)		(22,801)		0
Total Programme 03		24,413	(24,413)	22,801	(22,801)	22,801	(22,801)	(0)	0
E084600	LOAN PAYMENT PART 80	9,710		9,185		9,185		(0)	
Total Programme 08		9,710	-	9,185	-	9,185	-	(0)	-
E091600	LOAN PAYMENT PART 80	16,021		15,156		15,156		0	
Total Programme 09		16,021	-	15,156	-	15,156	-	0	-
E102600	LOAN PAYMENT PART 80	6,797		6,430		6,430		0	
I106700	New Debenture - Sewerage upgrade		(600,000)						
Total Programme 10		6,797	(600,000)	6,430	-	6,430	-	0	-
E116600	LOAN PAYMENT 81	60,710		56,701		56,701		0	
Total Programme 11		60,710	-	56,701	-	56,701	-	0	-
E143600	LOAN PAYMENT PART 80	16,021		15,156		15,156		0	
Total Programme 14		16,021	-	15,156	-	15,156	-	0	-
Total Repayment of Debentures		133,672	(624,413)	125,428	(22,801)	125,429	(22,801)	0	0
E107700	RIGHT OF USE LEASE PAYMENT	1,419		1,372		1,372		0	
Total Programme 10		1,419	-	1,372	-	1,372	-	0	-
Total Finance and Borrowing General		135,091	(624,413)	126,800	(22,801)	126,801	(22,801)	0	0
			(489,322)		103,999		104,000		

CAPITAL FUNDING FOR 2021/22 YEAR

					Capital Expenditure 21/22	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														
E042520	F&E	REP	CHAMCAP	Chambers Chairs x 24	10,000					10,000				10,000
E042510	L&B	REN	ADMINCAP	Admin Office & Chambers Improvements - Carpets & Painting	35,000					35,000				35,000
E042531	P&E	REP		CEO Vehicle Change Over	45,000					5,000	40,000			45,000
E042532	P&E	REP		MCC Vehicle Change Over	36,000					14,000	22,000			36,000
Total					126,000	-	-	-	-	64,000	62,000	-	-	126,000
Schedule 10														
E104510	L&B	REP	ROBICAP	Town Centre rubbish bins replacement	17,000					17,000				17,000
E106540	DRAIN	NEW	HAPPY01	Happy Valley Upgrade and Automation	42,000					42,000				42,000
E106540	DRAIN	NEW	HAPPY01	Happy Valley Integrated Water secondary 200000 ltr tank	50,000	50,000								50,000
E105510	L&B	NEW	CEMABLU	Cemetery Ablutions including effluent disposal and water	30,000					30,000				30,000
E102541	DRAIN	REN	SEWPIPE	Sewerage Scheme Upgrade	650,000				600,000	50,000				650,000
E101510	L&B	NEW	TIPCAP	Landfill Ground Water Monitoring Bores x 2	15,000					15,000				15,000
Total					804,000	50,000	-	-	600,000	154,000	-	-	-	804,000
Schedule 11														
E115510	L&B	NEW		Railway Reserve Fencing, signage and Crossing improvements	30,000					30,000				30,000
E116510	L&B	REN	POOLCAP	Aquatic Centre repair and refurbishments works	30,000					30,000				30,000
E111511	L&B	REN	MHALLSFC	Memorial Hall upgrade / construction works (\$1.9m loan/\$1.5m Reserve) – \$3,400,000 total - 2/3 expenditure in 2022-23	1,000,000	500,000				500,000				1,000,000
E113510	L&B	REN	MEMPCAP	Memorial Park Access & Improvements	30,000					30,000				30,000
Total					1,090,000	500,000	-	-	-	590,000	-	-	-	1,090,000
Schedule 12														
Various	Road	REN		Road Construction	1,020,026		374,960	218,633		396,433			30,000	1,020,026
E121565	Road	REN	STDRAIN	Drainage Works - Various Roads (including Corberding Rd drainage & Carpark	40,900	10,900				30,000				40,900
E121565	Road	REN	OTHERSFC	Withall St/Brookton Hwy Intersection Improvements	8,000					8,000				8,000
Total					1,068,926	10,900	374,960	218,633	-	434,433	-	-	30,000	1,068,926
Schedule 13														
E132511	L&B	REN		Tourist Information Bay Upgrade & Tourist signage Town Centre	17,000								17,000	17,000
E132512	L&B	NEW		Caravan Park Chalets 2 x 1 Bed (inclusive of fitout)	180,000	180,000								180,000
Total					197,000	180,000	-	-	-	-	-	-	17,000	197,000
Schedule 14														
E142510	L&B	REN		Depot Improvements - Building structural repairs, floors, lunchroom, office, wash down facility, sea container storage and machinery shelter	130,000					130,000				130,000
Total					130,000	-	-	-	-	130,000	-	-	-	130,000
Schedule 14 - Plant and Equipment														
E143530	P&E	NEW	EQUIP	Water Tank 9000 ltrs & Galvanised Steel Frame	14,000					14,000				14,000
E143530	P&E	REP	TRUCKL	Single Axle Tipper small - Parks & Gardens (trade PT13	65,000					55,000	10,000			65,000
E143530	P&E	REP	TRUCKH	Tandem Truck (trade PT10)	200,000					165,000	35,000			200,000
E143530	P&E	NEW	EQUIP	Wood Chipper 6"	36,000					36,000				36,000
E143530	P&E	REP	LIGHTV	P&G Single Cab Ute (Trade PU33)	40,000					25,000	15,000			40,000
Total					355,000	-	-	-	-	295,000	60,000	-	-	355,000
					3,770,926	740,900	374,960	218,633	600,000	1,667,433	122,000	-	47,000	3,770,926

Summary of Jobs with Totals

Road	Description of Work	Funded	Total Hours	Total Amount
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RRG	\$	374,960
SFC	\$	426,433
R2R	\$	218,633
	\$	1,020,026