

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

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

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

	Note	Budget v Actual		Predicted		Year End (a)+(c)+(d)	
		Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Timing (Carryover) (d)		
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	4.5.4	1,624,824	1,504,701	(120,123)	0	1,504,701	▼
Revenue from operating activities (excluding rates)							
Operating grants, subsidies and contributions	4.1.1	1,034,484	638,767	5,418	0	1,039,902	▲
Profit on asset disposals	4.1.2	27,000	17,389	0	0	27,000	
Fees and charges	4.1.3	384,569	237,314	(8,919)	0	375,650	▼
Interest earnings	4.1.4	53,200	27,510	(19,000)	0	34,200	▼
Other revenue	4.1.5	222,164	69,957	(18,450)	0	203,714	▼
		1,721,417	990,937	(40,951)	0	1,680,466	
Expenditure from operating activities							
Employee costs	4.2.1	(1,629,232)	(1,086,361)	43,200		(1,586,032)	▼
Materials and contracts	4.2.2	(1,936,083)	(1,101,393)	(18,928)		(1,955,011)	▲
Utility charges	4.2.3	(172,300)	(86,822)	(6,641)		(178,941)	▲
Depreciation on non-current assets	4.2.4	(2,464,320)	(1,245,780)	0	0	(2,464,320)	
Interest expenses	4.2.5	(8,125)	(2,886)	0	0	(8,125)	
Insurance expenses	4.2.6	(211,035)	(199,226)	(10,742)		(221,777)	▲
Loss on asset disposals	4.2.7	(14,700)	(10,628)	0		(14,700)	
Other expenditure	4.2.8	(75,501)	(33,411)	0		(75,501)	
		(6,511,296)	(3,766,507)	6,889	0	(6,504,407)	
Non-cash amounts excluded from operating activities		2,452,020	1,239,019	0	0	2,452,020	
Amount attributable to operating activities		(713,035)	(31,850)	(154,185)	0	(867,220)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	3,920,224	1,669,085	(10,599)		3,909,625	▼
Purchase land and buildings	4.4.1	(1,664,169)	(703,173)	495,145		(1,169,024)	▼
Purchase plant and equipment	4.4.2	(878,500)	(663,512)	(6,364)		(884,864)	▲
Purchase and construction of infrastructure	4.4.3	(3,714,191)	(1,652,756)	(322,098)		(4,036,289)	▲
Proceeds from disposal of assets	4.3.2	480,000	300,618	0	0	480,000	
Amount attributable to investing activities		(1,856,636)	(1,049,738)	156,084	0	(1,700,552)	
FINANCING ACTIVITIES							
Proceeds from community association loans	4.3.3	1,000	500	0	0	1,000	
Transfers from cash backed reserves (restricted assets)	4.5.2	801,522	150,000	0	0	801,522	
Repayment of debentures	4.4.4	(67,595)	(51,566)	0	0	(67,595)	
Transfers to cash backed reserves (restricted assets)	4.5.1	(674,408)	(497,552)	(1,900)	0	(676,308)	▲
Amount attributable to financing activities		60,519	(398,618)	(1,900)	0	58,619	
Budget deficiency before general rates		(2,509,152)	(1,480,206)	0	0	(2,509,152)	
Estimated amount to be raised from general rates	4.5.3	2,509,152	2,509,440	0	0	2,509,152	
Closing funding surplus(deficit)	3	0	1,029,233	0	0	0	▲

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

	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	1,624,824	1,504,701	(120,123)	0	1,504,701	▼
Revenue from operating activities (excluding rates)						
Governance	40,400	10,361	4,000	0	44,400	▲
General purpose funding	749,020	400,546	(8,428)	0	740,592	▼
Law, order, public safety	209,510	118,206	2,846	0	212,356	▲
Health	450	479	0	0	450	
Education and welfare	10,000	8,000	(2,000)	0	8,000	▼
Housing	93,100	54,524	1,000	0	94,100	▲
Community amenities	104,819	87,877	1,431	0	106,250	▲
Recreation and culture	34,700	19,676	(7,000)	0	27,700	▼
Transport	182,568	179,008	0	0	182,568	
Economic services	190,750	71,375	(29,800)	0	160,950	▼
Other property and services	106,100	40,884	(3,000)	0	103,100	▼
	1,721,417	990,937	(40,951)	0	1,680,466	
Expenditure from operating activities						
Governance	(524,009)	(266,590)	(24,314)	0	(548,323)	▲
General purpose funding	(139,210)	(76,485)	0	0	(139,210)	
Law, order, public safety	(552,912)	(342,532)	(21,500)	0	(574,412)	▲
Health	(57,924)	(25,051)	4,500	0	(53,424)	▼
Education and welfare	(151,359)	(81,065)	12,888	0	(138,471)	▼
Housing	(98,208)	(63,598)	0	0	(98,208)	
Community amenities	(621,754)	(371,861)	21,040	0	(600,714)	▼
Recreation and culture	(990,902)	(539,041)	22,021	0	(968,881)	▼
Transport	(2,938,238)	(1,556,347)	(26,246)	0	(2,964,484)	▲
Economic services	(383,694)	(199,301)	18,500	0	(365,194)	▼
Other property and services	(53,086)	(244,637)	0	0	(53,086)	
	(6,511,296)	(3,766,507)	6,889	0	(6,504,407)	
Non-cash amounts excluded from operating activities	2,452,020	1,239,019	0	0	2,452,020	
Amount attributable to operating activities	(713,035)	(31,850)	(154,185)	0	(867,220)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,920,224	1,669,085	(10,599)	0	3,909,625	▼
Purchase land and buildings	(1,664,169)	(703,173)	495,145	0	(1,169,024)	▼
Purchase plant and equipment	(878,500)	(663,512)	(6,364)	0	(884,864)	▲
Purchase and construction of infrastructure - roads	(2,702,722)	(1,458,464)	0	0	(2,702,722)	
Purchase and construction of infrastructure - other	(1,011,469)	(194,292)	(322,098)	0	(1,333,567)	▲
Proceeds from disposal of assets	480,000	300,618	0	0	480,000	
Amount attributable to investing activities	(1,856,636)	(1,049,738)	156,084	0	(1,700,552)	
FINANCING ACTIVITIES						
Repayment of borrowings	(67,595)	(51,566)	0	0	(67,595)	
Proceeds from community association loans	1,000	500	0	0	1,000	
Transfers to cash backed reserves (restricted assets)	(674,408)	(497,552)	(1,900)	0	(676,308)	▲
Transfers from cash backed reserves (restricted assets)	801,522	150,000	0	0	801,522	
Amount attributable to financing activities	60,519	(398,618)	(1,900)	0	58,619	
Budget deficiency before general rates	(2,509,152)	(1,480,206)	0	0	(2,509,152)	
Estimated amount to be raised from general rates	2,509,152	2,509,440	0	0	2,509,152	
Closing Funding Surplus(Deficit)	3	0	1,029,233	0	0	▲

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

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report 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 Cranbrook controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report 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.

2020-21 ACTUAL BALANCES

Balances shown in this budget review report as 2020-21 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

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

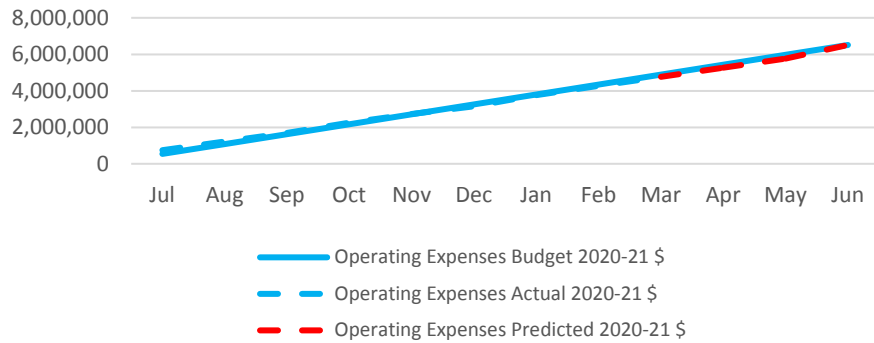
BUDGET COMPARATIVE FIGURES

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

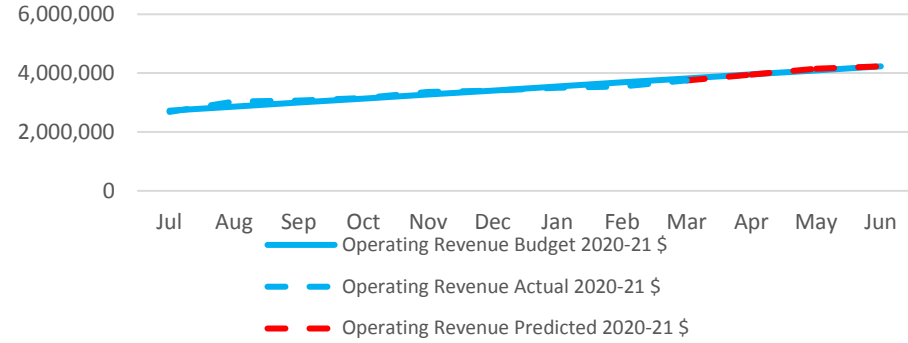
**SHIRE OF CRANBROOK
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31ST JANUARY 2021**

2. SUMMARY GRAPHS - BUDGET REVIEW

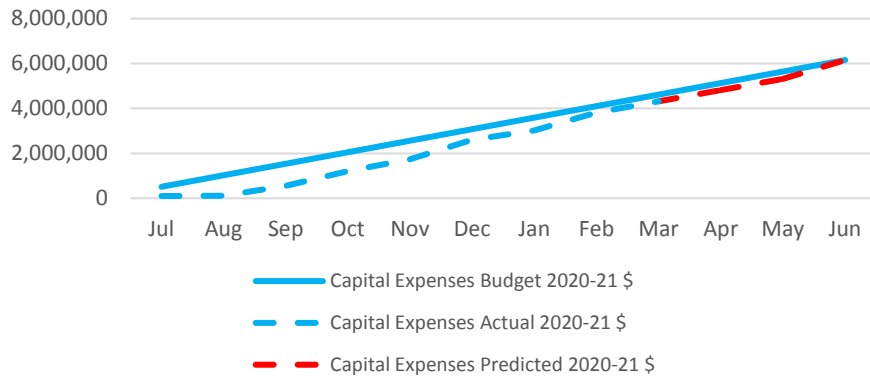
Operating Expenses



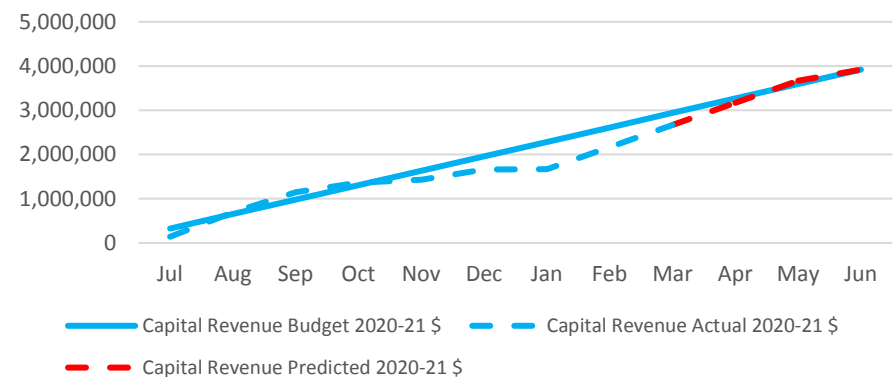
Operating Revenue



Capital Expenditure



Capital Revenue



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

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

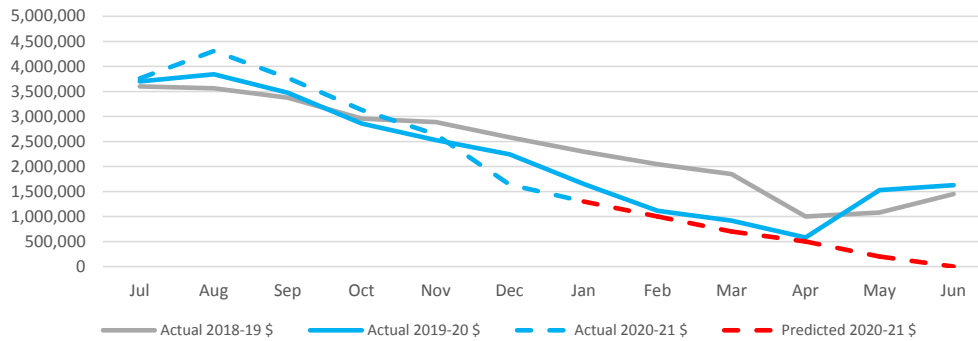
3. NET CURRENT FUNDING POSITION

Note	Positive=Surplus (Negative=Deficit) 2020-21		
	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current assets			
Cash unrestricted	782,159	1,076,042	1,756,002
Cash restricted	3,140,839	3,136,050	2,394,663
Receivables - rates and rubbish	214,721	479,876	260,174
Receivables - other	101,298	213,005	40,138
Other current assets	17,534	20,508	39,322
	4,256,551	4,925,481	4,490,299
Less: current liabilities			
Payables	(85,981)	(150,916)	(112,519)
Community Association Loans	(500)	(500)	(3,550)
Provisions	0	0	(326,395)
Less: cash restricted	(3,140,839)	(3,136,050)	(2,394,663)
	1,029,233	1,638,016	1,653,169

3A. NET CURRENT FUNDING POSITION - EXPLANATION OF AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES

	Annual Budget (a)	YTD Actual (b)
	\$	\$
Depreciation on non-current assets	2,464,320	1,245,780
Loss on asset disposals	14,700	10,628
Profit on asset disposals	(27,000)	(17,389)
Non-cash amounts excluded from operating activities	2,452,020	1,239,019

Liquidity Over the Year



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

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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

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

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

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

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.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Cranbrook's operational cycle. In the case of liabilities where the Shire of Cranbrook does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Cranbrook's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Cranbrook prior to the end of the financial year that are unpaid and arise when the Shire of Cranbrook 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.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Cranbrook obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$
	Permanent Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
This variance is due to an increase in the Financial Assistance and Local Roads Grants as the actual amount was not available at the time of budget adoption, also some minor variances in other grants and contributions	5,418
4.1.2 PROFIT ON ASSET DISPOSALS	
No Material Variance	0
4.1.3 FEES AND CHARGES	
This variance is due to some minor changes between various fees and charges	(8,919)
4.1.4 INTEREST EARNINGS	
This variance is due to lower interest rates for term deposits	(19,000)
4.1.5 OTHER REVENUE	
This variance is due to the sale of used playground equipment and variances to numerous reimbursements and donations	(18,450)
Predicted Variances Carried Forward	(40,951)
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
This variance is due to increased public works overheads - mainly additional staff training together with a small amount extra in various works programs	(43,200)
4.2.2 MATERIAL AND CONTRACTS	
This variance is mainly due to additional funding received for the LRCI Program with work to be undertaken by contractors	18,928
4.2.3 UTILITY CHARGES	
This variance is due to numerous changes for utilities including 26 King St and Tunney Fire Shed	6,641
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
No Material Variance	0
4.2.5 INTEREST EXPENSES	
No Material Variance	0
4.2.6 INSURANCE EXPENSES	
This variation is mainly due to decreased ESL insurance costs that were unknown at the time of budget ac	10,742
4.2.7 LOSS ON ASSET DISPOSAL	
No Material Variance	0
4.2.8 OTHER EXPENDITURE	
No Material Variance	0
Predicted Variances Carried Forward	(6,889)
4.3 CAPITAL REVENUE	
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS	
This variance covers the increased funding for the Tunney Fire shed, emergency equipment and the extension to the Local Roads and Community Infrastructure Program. It also recognises that the grant to upgrade the Lake Poorrarecup Ablutions was not successful and the reduced amount of funding to be received for the Independent Living Units.	(10,598)
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	
No Material Variance	0
4.3.3 SELF-SUPPORTING LOAN PRINCIPAL	
No Material Variance	0
Predicted Variances Carried Forward	(10,599)

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

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.4 CAPITAL EXPENSES		
4.4.1 LAND AND BUILDINGS		
This variance includes the variation to the Tunney Fire Shed, Independent Living Units, Lake Poorrarecup Ablutions, Caretaker House and Upgrade to the Frankland River Caravan Park	(495,145)	
4.4.2 PLANT AND EQUIPMENT		
This variance includes the purchase of grant funded emergency equipment	6,364	
4.4.3 INFRASTRUCTURE ASSETS		
This variance includes the upgrade to the Cranbrook Community Precinct, Drainage upgrades in both Cranbrook and Frankland River, an upgrade to Sukey Hill lookout and an upgrade to the Tourism Information Bay in Cranbrook.	322,098	
4.4.4 REPAYMENT OF DEBENTURES		
No Material Variance	0	
Predicted Variances Carried Forward	(166,683)	
4.5 OTHER ITEMS		
4.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
This variance includes one transfer which will not eventuate this year and another which was not included in the original budget.	1,900	
4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No Material Variance	0	
4.5.3 RATE REVENUE		
No Material Variance	0	
4.5.4 OPENING FUNDING SURPLUS(DEFICIT)		
The variance in the opening surplus is the result of a reversal of receivable that was identified during audit. Whilst the funds do not form part of the opening balance, they will be recognised as revenue during the 2021/2021 financial year.	(120,123)	
Total Predicted Variances as per Annual Budget Review	(343,345)	0

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

6. RESERVES

	BUDGET 2020-21	ACTUAL 31/01/2021	ESTIMATED CLOSING BALANCE 30/06/2020	PROPOSED BUDGET CHANGES	COMMENTS
<u>LEAVE RESERVE</u>					
Opening Balance	\$ 133,819	\$ 133,819	\$ 311,744		
<i>plus</i> Interest Earned	\$ 1,338	\$ 925	\$ 413		
<i>plus</i> Transfers to Reserve Account	\$ 177,000	\$ 177,000	\$ -		
<i>less</i> Transfers from Reserve	\$ (79,500)	\$ -	\$ (79,500)		
	\$ 232,657	\$ 311,744	\$ 232,657		
<u>PLANT RESERVE</u>					
Opening Balance	\$ 553,053	\$ 553,053	\$ 554,712		
<i>plus</i> Interest Earned	\$ 5,531	\$ 1,659	\$ 3,872		
Transfers to Reserve (from Plant Replacement Program)	\$ -	\$ -	\$ -		
Transfers from Reserve (from Plant Replacement Program)	\$ (113,500)	\$ -	\$ (113,500)		
	\$ 445,084	\$ 554,712	\$ 445,084		
<u>BUILDING ASSET MANAGEMENT RESERVE</u>					
Opening Balance	\$ 215,879	\$ 215,879	\$ 216,527		
<i>plus</i> Interest Earned	\$ 2,159	\$ 648	\$ 1,511		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve (Allowance for Insurance Excess -	\$ (20,000)	\$ -	\$ (20,000)		
	\$ 198,038	\$ 216,527	\$ 198,038		
<u>COMMUNITY ASSOCIATIONS RESERVE</u>					
Opening Balance	\$ 49,113	\$ 49,113	\$ 49,260		
<i>plus</i> Interest Earned	\$ 491	\$ 147	\$ 344		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 49,604	\$ 49,260	\$ 49,604		

6. RESERVES

	BUDGET 2020-21	ACTUAL 31/01/2021	ESTIMATED CLOSING BALANCE 30/06/2020	PROPOSED BUDGET CHANGES	COMMENTS
<u>WASTE AND WATER MANAGEMENT RESERVE</u>					
Opening Balance	\$ 18,202	\$ 18,202	\$ 18,257		
<i>plus</i> Interest Earned	\$ 182	\$ 55	\$ 127		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 18,384	\$ 18,257	\$ 18,384		
<u>FURNITURE AND EQUIPMENT RESERVE</u>					
Opening Balance	\$ 25,305	\$ 25,305	\$ 25,381		
<i>plus</i> Interest Earned	\$ 253	\$ 76	\$ 177		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ (17,000)	\$ -	\$ (17,000)		
	\$ 8,558	\$ 25,381	\$ 8,558		
<u>HOUSING RESERVE</u>					
Opening Balance	\$ 234,619	\$ 234,619	\$ 235,323		
<i>plus</i> Interest Earned	\$ 2,346	\$ 704	\$ 1,642		
<i>plus</i> Transfers to Reserve Account	\$ 150,000	\$ -	\$ 150,000		
<i>less</i> Transfers from Reserve - staff house construction	\$ -	\$ -	\$ -		
	\$ 386,965	\$ 235,323	\$ 386,965		
<u>LAND RESERVE</u>					
Opening Balance	\$ 121,548	\$ 121,548	\$ 121,910		
<i>plus</i> Interest Earned	\$ 1,215	\$ 362	\$ 853		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 122,763	\$ 121,910	\$ 122,763		
<u>FRANKLAND RIVER SPORTING FACILITIES RESERVE</u>					
Opening Balance	\$ 169,713	\$ 169,713	\$ 170,222		
<i>plus</i> Interest Earned	\$ 1,697	\$ 509	\$ 1,188		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 171,410	\$ 170,222	\$ 171,410		

6. RESERVES

	BUDGET 2020-21	ACTUAL 31/01/2021	ESTIMATED CLOSING BALANCE 30/06/2020	PROPOSED BUDGET CHANGES	COMMENTS
<u>ASSET REPLACEMENT FUND - FRANKLAND RIVER BOWLING GREEN RESERVE</u>					
Opening Balance	\$ 67,281	\$ 67,281	\$ 67,483		
<i>plus</i> Interest Earned	\$ 673	\$ 202	\$ 471		
<i>plus</i> Transfers to Reserve Account	\$ 5,000	\$ -	\$ 5,000	(5,000)	
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 72,954	\$ 67,483	\$ 72,954		
<u>ASSET REPLACEMENT FUND - CRANBROOK BOWLING GREEN RESERVE</u>					
Opening Balance	\$ 67,275	\$ 67,275	\$ 67,477		
<i>plus</i> Interest Earned	\$ 673	\$ 202	\$ 471		
<i>plus</i> Transfers to Reserve Account	\$ 5,000	\$ -	\$ 5,000		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 72,948	\$ 67,477	\$ 72,948		
<u>RATE DISCOUNT RESERVE</u>					
Opening Balance	\$ 749,493	\$ 749,493	\$ 940,472		
<i>plus</i> Interest Earned	\$ 7,495	\$ 2,805	\$ 4,690		
<i>plus</i> Transfers to Reserve Account	\$ 188,174	\$ 188,174	\$ -		
<i>less</i> Transfers from Reserve (Community Grant)	\$ (20,000)	\$ -	\$ (20,000)		
<i>less</i> Transfers from Reserve (ILUs)	\$ (31,522)	\$ -	\$ (31,522)		
<i>less</i> Transfers from Reserve (FRCP Extra)	\$ (100,000)	\$ -	\$ (100,000)		
<i>less</i> Transfers from Reserve (FRCP Upgrade)	\$ (150,000)	\$ -	\$ (150,000)		
	\$ 643,640	\$ 940,472	\$ 643,640		
<u>STRATEGIC COMMUNITY PLAN PROJECTS RESERVE</u>					
Opening Balance	\$ 5,067	\$ 5,067	\$ 5,082		
<i>plus</i> Interest Earned	\$ 51	\$ 15	\$ 36		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 5,118	\$ 5,082	\$ 5,118		

6. RESERVES

	BUDGET 2020-21	ACTUAL 31/01/2021	ESTIMATED CLOSING BALANCE 30/06/2020	PROPOSED BUDGET CHANGES	COMMENTS
<u>WANDRRA RESERVE</u>					
Opening Balance	\$ 83,358	\$ 83,358	\$ 83,608		
<i>plus</i> Interest Earned	\$ 834	\$ 250	\$ 584		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -		
	\$ 84,192	\$ 83,608	\$ 84,192		
<u>WORKS DEPOT RESERVE</u>					
Opening Balance	\$ 29,266	\$ 29,266	\$ 152,717		
<i>plus</i> Interest Earned	\$ 293	\$ 451	-\$ 158		
<i>plus</i> Transfers to Reserve Account	\$ 123,000	\$ 123,000	\$ -		
<i>less</i> Transfers from Reserve (works depot upgrade)	\$ -	\$ -	\$ -		
	\$ 152,559	\$ 152,717	\$ 152,559		
<u>CRANBROOK YOUTH PRECINCT RESERVE</u>					
Opening Balance	\$ 294	\$ 294	\$ 295		
<i>plus</i> Interest Earned	\$ 3	\$ 1	\$ 2		
<i>plus</i> Transfers to Reserve Account	\$ 1,000	\$ -	\$ 1,000	\$ 6,900	Sale of Playground
<i>less</i> Transfers from Reserve (works depot upgrade)	\$ -	\$ -	\$ -		
	\$ 1,297	\$ 295	\$ 1,297		
<u>BRIDGES RESERVE</u>					
Opening Balance	\$ 270,000	\$ 270,000	\$ 120,367		
<i>plus</i> Interest Earned	\$ -	\$ 367	-\$ 367		
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -		
<i>less</i> Transfers from Reserve (works depot upgrade)	\$ (270,000)	\$ (150,000)	(120,000)		
	\$ -	\$ 120,367	\$ -		
<u>TOTALS</u>					
Opening Balance	\$ 2,793,285	\$ 2,793,285	\$ 3,140,837	\$ -	
<i>plus</i> Interest Earned	\$ 25,234	\$ 9,378	\$ 15,856	\$ -	
<i>plus</i> Transfers to Reserve Account	\$ 649,174	\$ 488,174	\$ 161,000	\$ 1,900	
<i>less</i> Transfers from Reserve	\$ (801,522)	\$ (150,000)	\$ (651,522)	\$ -	
	\$ 2,666,171	\$ 3,140,839	\$ 2,666,171	\$ 1,900	

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

7. CAPITAL

	RESP OFFICER	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
04 GOVERNANCE							
042 Governance - General - Capital Expenditure							
042204	Capital Expense - Major Office Equipment	MFA	\$ 17,000	\$ 12,100	\$ -	\$ 17,000	-
042212	Capital Expense - Admin Vehicles	MOW	\$ 113,000	\$ 116,011	\$ -	\$ 113,000	-
042 Total Governance - General - Capital Expenditure			\$ 130,000	\$ 128,111	\$ -	\$ 130,000	\$ -
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE			\$ 130,000	\$ 128,111	\$ -	\$ 130,000	\$ -
04 TOTAL GOVERNANCE - CAPITAL REVENUE			\$ -	\$ -	\$ -	\$ -	\$ -
05 LAW ORDER & PUBLIC SAFETY							
051 Fire Prevention - Capital Expenditure							
051203	Capital Expense - Tunney Fire Shed	MFA	\$ 509,340	\$ 520,622	\$ -	\$ 526,080	16,740
051 Total Fire Prevention - Capital Expenditure			\$ 509,340	\$ 520,622	\$ -	\$ 526,080	\$ 16,740
051 Fire Prevention - Capital Revenue							
051302	Capital Revenue - ESL Grant Tunney Fire Shed	MFA	\$ 443,413	\$ 141,588	\$ -	\$ 460,473	17,060
051 Total Fire Prevention - Capital Revenue			\$ 443,413	\$ 141,588	\$ -	\$ 460,473	\$ 17,060
053 Other Law Order & Public Safety - Capital Expenditure							
053200	Capital Expense - Emergency Capital Equipment	MOW	\$ -	\$ -	\$ -	\$ 6,364	6,364
053 Total Other Law Order & Public Safety - Capital Expenditure			\$ -	\$ -	\$ -	\$ 6,364	\$ 6,364
053 Other Law Order & Public Safety - Capital Revenue							
053300	Capital Revenue - Funding for Emergency Equipment	MFA	\$ -	\$ 6,364	\$ -	\$ 6,364	6,364
053 Total Other Law Order & Public Safety - Capital Revenue			\$ -	\$ 6,364	\$ -	\$ 6,364	\$ 6,364
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE			\$ 509,340	\$ 520,622	\$ -	\$ 532,444	\$ 23,104
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE			\$ 443,413	\$ 147,951	\$ -	\$ 466,837	\$ 23,424

7. CAPITAL

	RESP OFFICER	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
COMMUNITY AMENITIES							
107 Other Community Amenities - Capital Expenditure							
107207	CEO	\$ 167,723	\$ 43,138	\$ -	\$ 46,016	(121,707)	\$ (121,707)
107 Total Other Community Amenities - Capital Expenditure		\$ 167,723	\$ 43,138	\$ -	\$ 46,016		\$ (121,707)
107 Other Community Amenities - Capital Revenue							
107301	CEO	\$ 216,620	\$ 15,477		\$ 190,500	(26,120)	\$ (26,120)
107 Total Other Community Amenities - Capital Revenue		\$ 216,620	\$ 15,477		\$ 190,500		\$ (26,120)
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE		\$ 167,723	\$ 43,138	\$ -	\$ 46,016		\$ (121,707)
10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE		\$ 216,620	\$ 15,477		\$ 190,500		\$ (26,120)
11 RECREATION & CULTURE							
112 Swimming Areas & Beaches - Capital Expenditure							
112204	MOW	\$ 440,000	\$ -	\$ -	\$ -	(440,000)	\$ (440,000)
112 Total Swimming Areas & Beaches - Capital Expenditure		\$ 440,000	\$ -	\$ -	\$ -		\$ (440,000)
112 Swimming Areas & Beaches - Capital Revenue							
112302	MOW	\$ 330,000	\$ -		\$ -	(330,000)	\$ (330,000)
112 Total Swimming Areas & Beaches - Capital Revenue		\$ 330,000	\$ -		\$ -		\$ (330,000)
113 Other Recreation & Sport - Capital Expenditure							
113220	CDO	\$ 400,000	\$ 119,906	\$ -	\$ 520,000	120,000	\$ 120,000 Phase 2 of LRCI
113 Total Other Recreation & Sport - Capital Expenditure		\$ 400,000	\$ 119,906	\$ -	\$ 520,000		\$ 120,000
113 Other Recreation & Sport - Capital Revenue							
113303	MFA	\$ 1,000	\$ -		\$ 1,000	-	
113324	MFA	\$ 1,000,000	\$ 454,545		\$ 1,000,000	-	
113 Total Other Recreation & Sport - Capital Revenue		\$ 1,001,000	\$ 454,545	\$ -	\$ 1,001,000		\$ -
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE		\$ 840,000	\$ 119,906	\$ -	\$ 520,000		\$ (320,000)
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE		\$ 1,331,000	\$ 454,545	\$ -	\$ 1,001,000		\$ (330,000)

7. CAPITAL

	RESP OFFICER	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
12 TRANSPORT							
121 Streets Roads Bridges & Depot Construction - Capital Expenditure							
121200	<u>Capital Expense - Bridge Program Works</u>						
BR272	Bridge 272 Refurbishment	MOW	\$ 120,000	\$ 85,000	\$ - \$ 85,000	(35,000)	\$ (35,000)
BR275A	Bridge 275A Refurbishment	MOW	\$ -	\$ 27,720	\$ - \$ 27,720	27,720	\$ 27,720
BR4253A	Bridge 4253A Refurbishment	MOW	\$ -	\$ -	\$ - \$ 3,640	3,640	\$ 3,640
BR4555A	Bridge 4555A Refurbishment	MOW	\$ -	\$ -	\$ - \$ 3,640	3,640	\$ 3,640
BR489	Bridge 489 Refurbishment	MOW	\$ 150,000	\$ 150,000	\$ - \$ 150,000	(0)	
	<u>Sub Total Capital Expense - Bridge Program Works</u>		<u>\$ 270,000</u>	<u>\$ 262,720</u>	<u>\$ - \$ 270,000</u>		<u>\$ -</u>
121201	<u>Capital Expense - Regional Road Group Construction</u>						
RG532	Cranbrook Frankland Road	MOW	\$ 195,000	\$ 143,257	\$ - \$ 195,000	-	
RG560	Frankland Rocky Gully Road	MOW	\$ 345,000	\$ 312,721	\$ - \$ 345,000	-	
RG003	Salt River Road	MOW	\$ 275,000	\$ 201,754	\$ - \$ 275,000	-	
RG007	Shamrock Road	MOW	\$ 252,000	\$ 199,668	\$ - \$ 252,000	-	
RG010	Martagallup Road	MOW	\$ 270,000	\$ 83,435	\$ - \$ 270,000	-	
	<u>Sub Total Capital Expense - Regional Road Group Construction</u>		<u>\$ 1,337,000</u>	<u>\$ 940,835</u>	<u>\$ - \$ 1,337,000</u>		<u>\$ -</u>
121202	<u>Capital Expense - Council Funded Road Construction</u>						
CF087	Hardy Street	MOW	\$ 29,000	\$ -	\$ - \$ 29,000	-	
CF086	Rubbish Tip Road	MOW	\$ 26,000	\$ -	\$ - \$ 26,000	-	
CF110	Racecourse Road	MOW	\$ 33,000	\$ 13,756	\$ - \$ 33,000	-	
CF024	Newton Road	MOW	\$ 100,000	\$ 19,539	\$ - \$ 100,000	-	
	<u>Sub Total Capital Expense - Council Funded Road Construction</u>		<u>\$ 188,000</u>	<u>\$ 33,296</u>	<u>\$ - \$ 188,000</u>		<u>\$ -</u>
121203	<u>Capital Expense - Roads to Recovery Construction</u>						
AU001	Yeriminup Road	MOW	\$ 203,722	\$ 61,392	\$ - \$ 203,722	-	
AU047	Boyup Brook Cranbrook Road	MOW	\$ 120,000	\$ 10,054	\$ - \$ 120,000	-	
	<u>Sub Total Capital Expense - Roads to Recovery Construction</u>		<u>\$ 323,722</u>	<u>\$ 71,445</u>	<u>\$ - \$ 323,722</u>		<u>\$ -</u>
121204	<u>Capital Expense - Black Spot Construction</u>						
BS523	Wingebellup Kojonup Frankland Road	MOW	\$ 122,000	\$ 3,039	\$ - \$ 122,000	-	
BS532	Wingebellup Frankland Rocky Gully Road	MOW	\$ 62,000	\$ 2,567	\$ - \$ 62,000	-	
	<u>Sub Total Capital Expense - Commodity Route Construction</u>		<u>\$ 184,000</u>	<u>\$ 5,605</u>	<u>\$ - \$ 184,000</u>		<u>\$ -</u>

7. CAPITAL

	RESP OFFICER	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment	
121209	Capital Expense - Depot Upgrade Cranbrook	MOW	\$ 137,106	\$ 40,274	\$ 15,000	\$ 137,106	-	
121212	Capital Expense - Footpaths	MOW	\$ 441,469	\$ 40,770	\$ 331,577	\$ 441,469	-	
121217	Capital Expense - Frankland River Drainage	MOW	\$ 400,000	\$ 144,563	\$ 190,090	\$ 340,693	(59,307)	\$ (59,307)
121218	Capital Expense - Cranbrook Drainage	MOW	\$ -	\$ -	\$ -	\$ 120,000	120,000	\$ 120,000
								Phase 2 of LRCI
121	Total Streets Roads Bridges & Depot Construction - Capital Expe		\$ 3,281,297	\$ 1,539,509	\$ 536,667	\$ 3,341,990		\$ 60,693
121	Streets Roads Bridges & Depot Construction - Capital Revenue							
122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW	\$ 891,333	\$ 573,866		\$ 891,333	-	
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW	\$ 323,722	\$ 132,444		\$ 323,722	-	
122305	Capital Revenue - Grant - Black Spot Grants	MOW	\$ 122,667	\$ 49,066		\$ 122,667	-	
122309	Capital Revenue - Local Roads & Community Infrastruc	MOW	\$ 441,469	\$ 220,735		\$ 763,567	322,098	\$ 322,098
								Phase 2
121	Total Streets Roads Bridges & Depot Construction - Capital Reve		\$ 1,779,191	\$ 976,111		\$ 2,101,289		\$ 322,098
12	TOTAL TRANSPORT - CAPITAL EXPENDITURE		\$ 3,281,297	\$ 1,539,509	\$ 536,667	\$ 3,341,990		\$ 60,693
12	TOTAL TRANSPORT - CAPITAL REVENUE		\$ 1,779,191	\$ 976,111	\$ -	\$ 2,101,289		\$ 322,098
13	ECONOMIC SERVICES							
132	Tourism & Area Promotion - Capital Expenditure							
132201	Capital Expense - Tourism Information Bays	MOW	\$ -	\$ -	\$ -	\$ 82,098	82,098	\$ 82,098
132212	Capital Expense - Caretaker House Upgrade	MFA	\$ 10,000	\$ 16,822	\$ -	\$ 16,822	6,822	\$ 6,822
132214	Capital Expense - Frankland River Caravan Park Upgrac	CDO	\$ 400,000	\$ 82,317	\$ 76,132	\$ 443,000	43,000	\$ 43,000
132217	Capital Expense - Sukey Hill Upgrade	CDO	\$ 170,000	\$ 33,617	\$ 68,000	\$ 229,307	59,307	\$ 59,307
132	Total Tourism & Area Promotion - Capital Expenditure		\$ 580,000	\$ 132,756	\$ 144,132	\$ 771,227		\$ 191,227
132	Tourism & Area Promotion - Capital Revenue							
132300	Capital Revenue - Grant for Frankland River Caravan P:	CDO	\$ 150,000	\$ 75,000		\$ 150,000	-	
132	Total Tourism & Area Promotion - Capital Revenue		\$ 150,000	\$ 75,000		\$ 150,000		\$ -
133	Building Control - Capital Expenditure							
133201	Capital Expense - Building Vehicles	MOW	\$ 30,000	\$ 31,693	\$ -	\$ 30,000	-	
133	Total Building Control - Capital Expenditure		\$ 30,000	\$ 31,693	\$ -	\$ 30,000		\$ -
13	TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE		\$ 610,000	\$ 164,449	\$ 144,132	\$ 801,227		\$ 191,227
13	TOTAL ECONOMIC SERVICES - CAPITAL REVENUE		\$ 150,000	\$ 75,000		\$ 150,000		\$ -

7. CAPITAL

	RESP OFFICER	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
14 OTHER PROPERTY & SERVICES							
143 Plant Operation Costs - Capital Expenditure							
143200	Capital Expense - Works Passenger Vehicles	MOW	\$ 267,000	\$ 270,727	\$ -	\$ 267,000	-
143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	\$ 451,500	\$ 232,981	\$ 109,350	\$ 451,500	-
143 Total Plant Operation Costs - Capital Expenditure			\$ 718,500	\$ 503,708	\$ 109,350	\$ 718,500	\$ -
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE			\$ 718,500	\$ 503,708	\$ 109,350	\$ 718,500	\$ -
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE			\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENDITURE			\$ 6,256,860	\$ 3,019,442	\$ 790,149	\$ 6,090,177	\$ (166,683)
TOTAL CAPITAL REVENUE			\$ 3,920,224	\$ 1,669,085		\$ 3,909,626	\$ (10,599)

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
03 GENERAL PURPOSE FUNDING							
031 Rate Revenue - Operating Expenditure							
031000	Expense - Administration Allocation Rates	MFA	123,110	76,081	-	\$ 123,110	\$ -
031002	Expense - Valuation Expenses	MFA	10,000	350	-	\$ 10,000	\$ -
031003	Expense - Title Searches	MFA	100	53	-	\$ 100	\$ -
031004	Expense - Debt Collection	MFA	5,000	-	-	\$ 5,000	\$ -
031006	Expense - Rates Incentive Prize	MFA	1,000	-	-	\$ 1,000	\$ -
031 Total Rate Revenue - Operating Expenditure			\$ 139,210	\$ 76,485	\$ -	\$ 139,210	\$ -
031 Rate Revenue - Operating Revenue							
031100	Revenue - General Rates Levied	MFA	2,509,052	2,509,052		\$ 2,509,052	\$ -
031101	Revenue - Ex-Gratia Rates	MFA	42,346	42,425		\$ 42,346	\$ -
031102	Revenue - Penalty Interest Raised on Rates	MFA	6,000	5,317		\$ 6,000	\$ -
031103	Revenue - Rates Written-off	MFA	(500)	(517)		\$ (500)	\$ -
031104	Revenue - Reimbursement of Debt Collection	MFA	5,000	-		\$ 5,000	\$ -
031105	Revenue - Rates Instalment Interest	MFA	9,000	9,775		\$ 9,000	\$ -
031106	Revenue - Rates Administration Charges	MFA	2,200	2,120		\$ 2,200	\$ -
031107	Revenue - Rate Enquiries	MFA	1,500	1,035		\$ 1,500	\$ -
031108	Revenue - Interim Rates	MFA	100	388		\$ 100	\$ -
031 Total Rate Revenue - Operating Revenue			\$ 2,574,698	\$ 2,569,596		\$ 2,574,698	\$ -
032 Other General Purpose Funding - Operating Revenue							
032100	Revenue - Financial Assistance Grant	MFA	365,111	185,110		\$ 370,219	\$ 5,108
032101	Revenue - Local Roads Grant	MFA	279,863	142,664		\$ 285,327	\$ 5,464
032102	Revenue - Municipal Interest	MFA	12,000	3,605		\$ 4,000	\$ (8,000)
032103	Revenue - Reserves Interest	MFA	26,000	9,380		\$ 15,000	\$ (11,000)
032104	Revenue - Dividends/Other Interest	MFA	300	200		\$ 300	\$ -
032105	Revenue - Sundry Debtor Interest	MFA	200	(568)		\$ 200	\$ -
032 Total Other General Purpose Funding - Operating Revenue			\$ 683,474	\$ 340,390		\$ 675,046	\$ (8,428)
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE			\$ 139,210	\$ 76,485	\$ -	\$ 139,210	\$ -
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE			\$ 3,258,172	\$ 2,909,986		\$ 3,249,744	\$ (8,428)

8. OPERATING

04 GOVERNANCE

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment	
041 Members Of Council - Operating Expenditure								
041000	Expense - Administration Allocation Governance	MFA	178,036	110,025	-	\$ 180,877	\$ 2,841	2,841
041001	Expense - Members Travel Expenses	CEO	500	-	-	\$ 500	\$ -	
041002	Expense - Members Conference Exp	CEO	3,000	1,275	-	\$ 3,000	\$ -	
041004	Expense - President's Allowance	CEO	6,000	3,000	-	\$ 6,000	\$ -	
041005	Expense - Receptions & Civic Functions	CEO	20,000	8,779	-	\$ 20,000	\$ -	
041006	Expense - Members Insurance	MFA	12,446	12,445	-	\$ 12,446	\$ -	
041007	Expense - Members Subscriptions	MFA	16,500	15,995	-	\$ 16,500	\$ -	
041008	Expense - Members Telecommunication Allowance	CEO	6,000	1,882	-	\$ 6,000	\$ -	
041009	Expense - Members Meeting Allowance	CEO	50,000	25,000	-	\$ 50,000	\$ -	
041010	Expense - Members Advertising Exp	CEO	2,500	931	-	\$ 2,500	\$ -	
041012	Expense - Members Other Sundry Items	CEO	2,000	150	-	\$ 2,000	\$ -	
041013	Expense - Audit Fees	MFA	35,000	1,010	-	\$ 35,000	\$ -	
041016	Expense - Deputy President's Allowance	CEO	1,500	750	-	\$ 1,500	\$ -	
041017	Expense - Members Training	CEO	7,000	4,000	-	\$ 7,000	\$ -	
041018	Expense - Integrated Planning + Reporting	CEO	70,000	-	46,693	\$ 70,000	\$ -	
041019	Expense - Asset Revaluations	MFA	8,527	-	-	\$ -	\$ (8,527)	(8,527)
041020	Expense - VROC Expenses	CEO	5,000	-	-	\$ 5,000	\$ -	
041021	Expense - Professional Services	CEO	70,000	51,345	37,559	\$ 100,000	\$ 30,000	30,000
041 Total Members Of Council - Operating Expenditure			\$ 494,009	\$ 236,587	\$ 84,253	\$ 518,323		\$ 24,314
041 Members Of Council - Operating Revenue								
041102	Revenue - Members Reimbursements	MFA	100	-		\$ 100	\$ -	
041103	Revenue - Sale of Used Equipment	MFA	100	7,000		\$ 7,000	\$ 6,900	6,900 Trf to Reserve
041 Total Members Of Council - Operating Revenue			\$ 200	\$ 7,000		\$ 7,100		\$ 6,900
042 Governance - General - Operating Expenditure								
042001	Expense - Admin Building Expenses	MFA	42,000	26,943	4,695	\$ 42,000	\$ -	
042003	Expense - Admin Workers Compensation Premium	MFA	26,180	26,180	-	\$ 26,180	\$ -	
042004	Expense - Office Equipment Maintenance	MFA	6,000	2,729	-	\$ 6,000	\$ -	
042005	Expense - Computer Equipment Maintenance	MFA	65,000	49,296	-	\$ 65,000	\$ -	
042006	Expense - Admin Telephone	MFA	18,000	7,549	-	\$ 20,841	\$ 2,841	2,841
042007	Expense - CEO Expense Account	CEO	5,000	491	-	\$ 5,000	\$ -	
042008	Expense - Admin Legal Expenses	CEO	20,000	6,636	-	\$ 20,000	\$ -	
042009	Expense - Admin Staff Training	MFA	20,000	9,229	518	\$ 20,000	\$ -	

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
042010	Expense - Admin Printing & Stationery	MFA	8,000	5,134	18	\$ 8,000	\$ -
042011	Expense - Fringe Benefits Tax	MFA	17,000	12,735	-	\$ 17,000	\$ -
042012	Expense - Admin Conference Exp	MFA	7,000	-	-	\$ 7,000	\$ -
042013	Expense - Admin Staff Uniform	MFA	4,100	2,721	454	\$ 4,100	\$ -
042015	Expense - Admin Insurance Premium	MFA	23,189	17,661	-	\$ 23,189	\$ -
042016	Expense - Admin Subscriptions	MFA	1,800	1,774	-	\$ 1,800	\$ -
042017	Expense - Admin Advertising	MFA	2,000	325	-	\$ 2,000	\$ -
042018	Expense - Admin Postage & Freight	MFA	3,000	1,898	-	\$ 3,000	\$ -
042019	Expense - Bank Charges	MFA	200	100	-	\$ 200	\$ -
042020	Expense - Admin Vehicle Expenses	MFA	12,000	4,658	-	\$ 12,000	\$ -
042021	Expense - Unders & Overs	MFA	1	1	-	\$ 1	\$ -
042022	Expense - Other Admin Office Exp	MFA	2,000	328	-	\$ 2,000	\$ -
042023	Expense - Merchant & Bank Fees	MFA	5,500	3,639	-	\$ 5,500	\$ -
042024	Expense - Website Upgrade	MFA	16,000	11,550	3,850	\$ 16,000	\$ -
042025	Expense - Software Upgrade	MFA	10,000	-	-	\$ 10,000	\$ -
042051	Expense - Admin Housing Allowance	MFA	17,000	10,755	-	\$ 17,000	\$ -
042052	Expense - Admin Employee Expenses	MFA	740,000	453,188	-	\$ 740,000	\$ -
042053	Expense - HR Expenses	MFA	17,000	5,045	-	\$ 17,000	\$ -
042055	Expense - Admin Computers	MFA	8,000	8,721	-	\$ 8,000	\$ -
042057	Expense - Desks/Chairs/Office Equipment	MFA	6,000	388	-	\$ 6,000	\$ -
042090	Expense - Depreciation Administration	MFA	73,580	55,364	-	\$ 73,580	\$ -
042091	Expense - Loss on Sale of Assets Admin	MFA	8,200	6,519	-	\$ 8,200	\$ -
042099	Expense - Administration Costs Allocated	MFA	(1,183,750)	(731,551)	-	\$ (1,186,591)	\$ (2,841)
042 Total Governance - General - Operating Expenditure			\$ -	\$ 0	\$ 9,534	\$ -	\$ -
042 Governance - General - Operating Revenue							
042101	Revenue - Admin Reimbursements	MFA	3,000	(887)		\$ 100	\$ (2,900)
042102	Revenue - Photocopying Charges	MFA	100	69		\$ 100	\$ -
042103	Revenue - Secretarial / Other Charges	MFA	100	9		\$ 100	\$ -
042109	Revenue - Property Insurance Reimbursements	MFA	37,000	-		\$ 37,000	\$ -
042199	Revenue - Profit on Sale of Assets Admin	MFA	-	4,169		\$ -	\$ -
042 Total Governance - General - Operating Revenue			\$ 40,200	\$ 3,360		\$ 37,300	\$ (2,900)
043 Other Governance - Operating Expenditure							
043001	Expense - Adverse Event Plan	MFA	30,000	30,000		\$ 30,000	\$ -
043 Total Other Governance - Operating Expenditure			\$ 30,000	\$ 30,000		\$ 30,000	\$ -
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE			\$ 524,009	\$ 266,587	\$ 93,787	\$ 548,323	\$ 24,314
04 TOTAL GOVERNANCE - OPERATING REVENUE			\$ 40,400	\$ 10,360		\$ 44,400	\$ 4,000

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment	
05 LAW, ORDER & PUBLIC SAFETY								
051 Fire Prevention (ESL) - Operating Expenditure								
051002	Expense - ESL Maintenance Vehicles & Trailers	MFA	30,000	19,108	-	\$ 20,000	\$ (10,000)	\$ (10,000)
051003	Expense - ESL Maintenance Plant & Equipment	MFA	2,000	-	-	\$ 100	\$ (1,900)	\$ (1,900)
051004	Expense - ESL Maintenance Land & Buildings	MFA	3,000	4,107	-	\$ 5,000	\$ 2,000	\$ 2,000
051005	Expense - ESL Clothing & Accessories	MFA	6,000	54	-	\$ 6,000	\$ -	\$ -
051006	Expense - ESL Utilities, Rates & Taxes	MFA	3,000	890	-	\$ 1,500	\$ (1,500)	\$ (1,500)
051007	Expense - ESL Other Goods & Services	MFA	1,886	3,483	-	\$ 3,594	\$ 1,708	\$ 1,708
051008	Expense - ESL Insurances - Fire Prevention	MFA	26,000	35,692	-	\$ 35,692	\$ 9,692	\$ 9,692
051 Total Fire Prevention (ESL) - Operating Expenditure			\$ 71,886	\$ 63,334	\$ -	\$ 71,886		\$ -
051 Fire Prevention (ESL) - Operating Revenue								
051100	Revenue - ESL Grant	MFA	71,886	53,915		\$ 71,886	\$ -	
051101	Revenue - ESL Collection Fee	MFA	4,000	4,000		\$ 4,000	\$ -	
051 Total Fire Prevention (ESL) - Operating Revenue			\$ 75,886	\$ 57,915		\$ 75,886		\$ -
051 Fire Prevention (Council) - Operating Expenditure								
051000	Expense - Administration Allocation Fire Prevention	MFA	58,122	35,919	-	\$ 58,122	\$ -	
051010	Expense - Council Fire Prevention	MOW	30,000	10,917	-	\$ 30,000	\$ -	
051011	Expense - Council Fire Maps	MFA	-	-	591	\$ 1,000	\$ 1,000	\$ 1,000
051090	Expense - Depreciation Fire Prevention	MFA	121,210	71,456	-	\$ 121,210	\$ -	
051 Total Fire Prevention (Council) - Operating Expenditure			\$ 209,332	\$ 118,293	\$ 591	\$ 210,332		\$ 1,000
051 Fire Prevention (Council) - Operating Revenue								
051111	Revenue - Council Sale of Fire Maps	MFA	100	91		\$ 100	\$ -	
051 Total Fire Prevention (Council) - Operating Revenue			\$ 100	\$ 91		\$ 100		\$ -
051 Fire Prevention (CESM) - Operating Expenditure								
051020	Expense - CESM Employee Expenses	MFA	120,830	64,184	-	\$ 120,830	\$ -	
051021	Expense - CESM Administration Expenses	MFA	6,800	1,045	-	\$ 6,800	\$ -	
051022	Expense - CESM Vehicle Expenses	MFA	20,000	6,371	-	\$ 20,000	\$ -	
051 Total Fire Prevention (CESM) - Operating Expenditure			\$ 147,630	\$ 71,600	\$ -	\$ 147,630		\$ -
051 Fire Prevention (CESM) - Operating Revenue								
051120	Revenue - CESM Contributions & Reimbursements	MFA	129,324	53,860		\$ 129,324	\$ -	
051 Total Fire Prevention (CESM) - Operating Revenue			\$ 129,324	\$ 53,860		\$ 129,324		\$ -
052 Animal Control - Operating Expenditure								
052000	Expense - Administration Allocation Animal Control	MFA	25,214	15,582	-	\$ 25,214	\$ -	
052001	Expense - Pound Maintenance	MOW	500	689	-	\$ 500	\$ -	
052002	Expense - Animal Control	MOW	40,000	37,586	-	\$ 60,000	\$ 20,000	20,000
052 Total Animal Control - Operating Expenditure			\$ 65,714	\$ 53,857	\$ -	\$ 85,714		\$ 20,000

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	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
052 Animal Control - Operating Revenue							
052100	Revenue - Fines & Penalties Animal Control	MFA	200	-	\$ 200	\$ -	
052101	Revenue - Dog Registration Fees	MFA	2,500	1,244	\$ 1,500	\$ (1,000)	(1,000)
052102	Revenue - Impounding Fees	MFA	200	300	\$ 200	\$ -	
052103	Revenue - Cat Registration Fees	MFA	300	120	\$ 300	\$ -	
052 Total Animal Control - Operating Revenue			\$ 3,200	\$ 1,664	\$ 2,200		\$ (1,000)
053 Other Law, Order & Public Safety - Operating Expenditure							
053000	Expense - Administration Allocation Other Law Order &	MFA	47,350	29,262	- \$ 47,350	\$ -	
053001	Expense - Local Laws	CEO	5,000	630	- \$ 5,000	\$ -	
053002	Expense - Community Safety	MFA	1,000	2,578	- \$ 3,000	\$ 2,000	2,000
053006	Expense - Security	MOW	5,000	2,348	- \$ 2,500	\$ (2,500)	(2,500)
053008	Expense - Fines Enforcement Expenses	MFA	-	630	- \$ 1,000	\$ 1,000	1,000
053 Total Other Law, Order & Public Safety - Operating Expenditure			\$ 58,350	\$ 35,448	\$ - \$ 58,850		\$ 500
053 Other Law, Order & Public Safety - Operating Revenue							
053101	Revenue - Community Safety Funding	MFA	-	1,846	\$ 1,846	\$ 1,846	1,846
053103	Revenue - Infringements	MFA	1,000	2,831	\$ 3,000	\$ 2,000	2,000
053 Total Other Law, Order & Public Safety - Operating Revenue			\$ 1,000	\$ 4,677	\$ - \$ 4,846		\$ 3,846
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE			\$ 552,912	\$ 342,532	\$ 591 \$ 574,412		\$ 21,500
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE			\$ 209,510	\$ 118,206	\$ - \$ 212,356		\$ 2,846

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
07 HEALTH							
074 Preventative Services - Administration & Inspection - Operating Expenditure							
074000	Expense - Administration Allocation Preventative Service	MFA	13,850	8,559	-	\$ 13,850	\$ -
074001	Expense - Contract EHO	CEO	12,000	3,554	-	\$ 12,000	\$ -
074002	Expense - Control Expenses Other	CEO	500	232	-	\$ 500	\$ -
074 Total Preventative Services - Administration & Inspection - Operating Expenditure			\$ 26,350	\$ 12,344	\$ -	\$ 26,350	\$ -
074 Preventative Services - Administration & Inspection - Operating Revenue							
074102	Revenue - Septic Permit To Use Fee	MFA	400	429		\$ 400	\$ -
074 Total Preventative Services - Administration & Inspection - Operating Revenue			\$ 400	\$ 429		\$ 400	\$ -
075 Preventative Services - Pest Control - Operating Expenditure							
075000	Expense - Mosquito Control	MOW	7,500	2,245	-	\$ 3,000	\$ (4,500)
075 Total Preventative Services - Pest Control - Operating Expenditure			\$ 7,500	\$ 2,245	\$ -	\$ 3,000	\$ (4,500)
077 Other Health - Operating Expenditure							
077000	Expense - Administration Allocation Other Health	MFA	12,074	7,462	-	\$ 12,074	\$ -
077001	Expense - Cranbrook Medical Service	MFA	5,000	-	-	\$ 5,000	\$ -
077004	Expense - Frankland River Medical Service	MFA	7,000	3,000	-	\$ 7,000	\$ -
077 Total Other Health - Operating Expenditure			\$ 24,074	\$ 10,462	\$ -	\$ 24,074	\$ -
077 Other Health - Operating Revenue							
077100	Revenue - Food Act Registration	MFA	50	50		\$ 50	\$ -
077 Total Other Health - Operating Revenue			\$ 50	\$ 50		\$ 50	\$ -
07 TOTAL HEALTH - OPERATING EXPENDITURE			\$ 57,924	\$ 25,051	\$ -	\$ 53,424	\$ (4,500)
07 TOTAL HEALTH - OPERATING REVENUE			\$ 450	\$ 479		\$ 450	\$ -
08 EDUCATION & WELFARE							
082 Other Education - Operating Expenditure							
082000	Expense - Administration Allocation Other Education	FA	34,210	21,142	-	\$ 34,210	\$ -
082002	Expense - Youth Activities	CDO	18,200	9,312	-	\$ 14,312	\$ (3,888)
082004	Expense - Community Activities	MFA	12,000	1,059	986	\$ 5,000	\$ (7,000)
082 Total Other Education - Operating Expenditure			\$ 64,410	\$ 31,513	\$ 986	\$ 53,522	\$ (10,888)

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
082 Other Education - Operating Revenue							
082101	Revenue - Youth Activities Funding	CDO	9,000	8,000	\$ 8,000	\$ (1,000)	\$ (1,000)
082 Total Other Education - Operating Revenue			\$ 9,000	\$ 8,000	\$ 8,000		\$ (1,000)
084 Aged & Disabled - Senior Activities - Operating Expenditure							
084000	Expense - Administration Allocation Seniors Activities	MFA	45,811	28,310	- \$ 45,811	\$ -	
084001	Expense - Seniors Activities	CDO	2,000	-	- \$ -	\$ (2,000)	\$ (2,000)
084 Total Aged & Disabled - Senior Activities - Operating Expenditure			\$ 47,811	\$ 28,310	\$ - \$ 45,811		\$ (2,000)
084 Aged & Disabled - Senior Activities - Operating Revenue							
084100	Revenue - Seniors Activities Funding	CDO	1,000	-	\$ -	\$ (1,000)	\$ (1,000)
084 Total Aged & Disabled - Senior Activities - Operating Revenue			\$ 1,000	\$ -	\$ -		\$ (1,000)
086 Other Welfare - Operating Expenditure							
086000	Expense - Administration Allocation Other Welfare	MFA	11,838	7,316	- \$ 11,838	\$ -	
086002	Expense - Donations Other Welfare	CEO	800	-	- \$ 800	\$ -	
086007	Expense - Smart Start Program	MFA	24,000	12,000	- \$ 24,000	\$ -	
086090	Expense - Depreciation Other Welfare	MFA	2,500	1,926	- \$ 2,500	\$ -	
086 Total Other Welfare - Operating Expenditure			\$ 39,138	\$ 21,242	\$ - \$ 39,138		\$ -
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE			\$ 151,359	\$ 81,065	\$ 986 \$ 138,471		\$ (12,888)
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE			\$ 10,000	\$ 8,000	\$ 8,000		\$ (2,000)
09 HOUSING							
091 Staff Housing - Operating Expenditure							
091000	Expense - Administration Allocation Staff Housing	MFA	25,687	15,875	- \$ 25,687	\$ -	-
091002	Expense - Staff Housing Utilities	MFA	38,415	28,502	1,050 \$ 38,415	\$ -	
091003	Expense - Staff Housing Building Maintenance Schedule	MFA	17,385	11,059	300 \$ 17,385	\$ -	
091004	Expense - Interest on Loan 75, Currie St Units	MFA	946	740	- \$ 946	\$ -	
091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW R	MFA	6,431	1,530	- \$ 6,431	\$ -	
091 Total Staff Housing - Operating Expenditure			\$ 88,865	\$ 57,706	\$ 1,350 \$ 88,864		\$ -

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	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
091 Staff Housing - Operating Revenue							
091100	Revenue - Staff Housing Rent	MFA	60,000	43,680	\$ 60,000	\$ -	
091101	Revenue - Staff Housing Reimbursements	MFA	1,500	2,364	\$ 2,500	\$ 1,000	1,000
091199	Revenue - Profit on Sale of Assets Staff Housing	MFA	17,000	-	\$ 17,000	\$ -	
091 Total Staff Housing - Operating Revenue			\$ 78,500	\$ 46,044	\$ 79,500		\$ 1,000
092 Other Housing - Operating Expenditure							
092000	Expense - Administration Allocation Other Housing	MFA	4,143	2,561	- \$ 4,143	\$ -	
092001	Expense - Other Housing, GROH 9 Mason St Utilities	MFA	3,000	1,766	- \$ 3,000	\$ -	
092005	Expense - Other Housing, GROH 9 Mason St Building Ma	MFA	2,200	1,566	- \$ 2,200	\$ -	
092 Total Other Housing - Operating Expenditure			\$ 9,343	\$ 5,892	\$ - \$ 9,343		\$ -
092 Other Housing - Operating Revenue							
092100	Revenue - 9 Mason St - GROH	MFA	14,600	8,480	\$ 14,600	\$ -	
092 Total Other Housing - Operating Revenue			\$ 14,600	\$ 8,480	\$ 14,600		\$ -
09 TOTAL HOUSING - OPERATING EXPENDITURE			\$ 98,208	\$ 63,597	\$ 1,350 \$ 98,207		\$ -
09 TOTAL HOUSING - OPERATING REVENUE			\$ 93,100	\$ 54,524	\$ 94,100		\$ 1,000
10 COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Operating Expenditure							
101000	Expense - Administration Allocation Household Waste	MOW	23,675	14,631	- \$ 23,675	\$ -	
101001	Expense - Recycling Waste Collection	MOW	27,000	12,975	- \$ 27,000	\$ -	
101002	Expense - Waste Site Maintenance	MOW	175,000	91,807	- \$ 175,000	\$ -	
101003	Expense - Purchase of Bins	MOW	500	409	- \$ 500	\$ -	
101004	Expense - Drum Muster	MOW	3,500	-	- \$ 3,500	\$ -	
101006	Expense - Domestic Waste Collection	MFA	32,000	15,634	- \$ 32,000	\$ -	
101090	Expense - Depreciation Household Waste	MFA	1,980	1,158	- \$ 1,980	\$ -	
Total Sanitation - Household Waste - Operating Expenditure			\$ 263,655	\$ 136,615	\$ - \$ 263,655		\$ -
101 Sanitation - Household Waste - Operating Revenue							
101100	Revenue - Recycling Removal Charges	MFA	33,072	34,199	\$ 34,250	\$ 1,178	1,178
101101	Revenue - Waste Removal Charges	MFA	45,897	47,521	\$ 47,600	\$ 1,703	1,703
101102	Revenue - Sale of Bins	MFA	500	782	\$ 500	\$ -	
101103	Revenue - Drum Muster	MOW	3,500	-	\$ 3,500	\$ -	
101105	Revenue - Sale of Waste Facility Passes	MFA	400	191	\$ 400	\$ -	
101 Total Sanitation - Household Waste - Operating Revenue			\$ 83,369	\$ 82,693	\$ 86,250		\$ 2,881

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	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
102 Sanitation - Other - Operating Expenditure							
102000	Expense - Administration Allocation Sanitation Other	MFA	2,368	1,463	-	\$ 2,368	\$ -
102002	Expense - Street Bins	MOW	15,000	9,421	-	\$ 16,000	\$ 1,000
102 Total Sanitation - Other - Operating Expenditure			\$ 17,368	\$ 10,884	\$ -	\$ 18,368	\$ 1,000
103 Sewerage - Operating Revenue							
103102	Revenue - Septic Application Fees	MFA	500	472		\$ 500	\$ -
103 Total Sewerage - Operating Revenue			\$ 500	\$ 472		\$ 500	\$ -
105 Protection Of Environment - Operating Expenditure							
105000	Expense - Administration Allocation Protection Of Envir	MFA	10,180	6,291	-	\$ 10,180	\$ -
105001	Expense - Gillamii Centre Funding	MFA	60,000	60,000	-	\$ 60,000	\$ -
105005	Expense - Gillamii Centre Reimbursed Expenses	MFA	5,600	2,820	-	\$ 5,600	\$ -
105 Total Protection Of Environment - Operating Expenditure			\$ 75,780	\$ 69,111	\$ -	\$ 75,780	\$ -
105 Protection Of Environment - Operating Revenue							
105101	Revenue - Reimbursements Gillamii Centre	MFA	5,600	2,954		\$ 5,600	\$ -
105 Total Protection Of Environment - Operating Revenue			\$ 5,600	\$ 2,954		\$ 5,600	\$ -
106 Town Planning & Regional Development - Operating Expenditure							
106000	Expense - Administration Allocation TP & Regional Deve	MFA	71,972	44,478	-	\$ 71,972	\$ -
106001	Expense - Town Planning Fees	CEO	35,000	15,656	-	\$ 35,000	\$ -
106 Total Town Planning & Regional Development - Operating Expe			\$ 106,972	\$ 60,135	\$ -	\$ 106,972	\$ -
106 Town Planning & Regional Development - Operating Revenue							
106101	Revenue - Application Fees (Town Planning)	MFA	8,000	1,442		\$ 8,000	\$ -
106 Total Town Planning & Regional Development - Operating Reve			\$ 8,000	\$ 1,442		\$ 8,000	\$ -
107 Other Community Amenities - Operating Expenditure							
107000	Expense - Administration Allocation Other Community A	MFA	20,479	12,656	-	\$ 20,479	\$ -
107001	Expense - Public Conveniences	MOW	32,000	28,912	500	\$ 47,000	\$ 15,000
107002	Expense - Cemeteries	MOW	30,000	6,174	-	\$ 15,000	\$ (15,000)
107008	Expense - Re-location Eco Toilet	MOW	25,000	-	-	\$ -	\$ (25,000)
107009	Expense - Darwinia Units	MFA	4,600	5,760	-	\$ 7,560	\$ 2,960
107090	Expense - Depreciation Other Community Amenities	MFA	45,900	41,615	-	\$ 45,900	\$ -
107 Total Other Community Amenities - Operating Expenditure			\$ 157,979	\$ 95,116	\$ 500	\$ 135,939	(22,040)

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	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
107 Other Community Amenities - Operating Revenue							
107101	Revenue - Cemetery Fees	MFA	3,000	316	\$ 1,500	\$ (1,500)	\$ (1,500)
107103	Revenue - Reimbursement Rest Bay Maintenance	MFA	2,500	-	\$ -	\$ (2,500)	\$ (2,500)
107104	Revenue - Reimbursement Darwinia	MOW	1,850	-	\$ 4,400	\$ 2,550	\$ 2,550
107 Total Other Community Amenities - Operating Revenue			\$ 7,350	\$ 316	\$ 5,900		(1,450)
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE			\$ 621,754	\$ 371,861	\$ 500	\$ 600,714	\$ (21,040)
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE			\$ 104,819	\$ 87,877	\$ 106,250		\$ 1,431
11 RECREATION & CULTURE							
111 Public Halls & Civic Centres - Operating Expenditure							
111000	Expense - Administration Allocation Public Halls & Civic	MFA	50,191	31,018	-	\$ 50,191	\$ -
111001	Expense - Cranbrook Hall Operating	MFA	10,000	7,503	-	\$ 10,000	\$ -
111002	Expense - Cranbrook Hall Building Maintenance Schedul	MFA	6,000	2,205	-	\$ 6,000	\$ -
111003	Expense - Frankland River Hall Operating	MFA	10,000	6,581	-	\$ 10,000	\$ -
111004	Expense - Frankland River Hall Building Maintenance Scl	MFA	2,500	1,634	-	\$ 2,500	\$ -
111007	Expense - Frankland River Community Centre Operating	MFA	20,000	12,308	-	\$ 20,000	\$ -
111008	Expense - Frankland River Community Centre Building N	MFA	4,500	3,464	91	\$ 4,500	\$ -
111010	Expense - Other Halls	MFA	6,000	4,496	-	\$ 6,000	\$ -
111014	Expense - Interest Loan 76 Frederick Square Pavilion	MFA	747	616	-	\$ 747	\$ -
111015	Expense - Cranbrook Regional Community Hub	MFA	36,000	24,241	3,933	\$ 36,000	\$ -
111016	Expense - Cranbrook Community Gym	MFA	3,000	725	-	\$ 3,000	\$ -
111017	Expense - Earthquake Damage	MFA	57,000	29,530	-	\$ 57,000	\$ -
111090	Expense - Depreciation Public Halls & Civic Centres	MFA	138,000	73,189	-	\$ 138,000	\$ -
111 Total Public Halls & Civic Centres - Operating Expenditure			\$ 343,938	\$ 197,509	\$ 4,023	\$ 343,938	\$ -
111 Public Halls & Civic Centres - Operating Revenue							
111101	Revenue - Cranbrook Hall	MFA	400	727	\$ 400	\$ -	\$ -
111102	Revenue - Frankland River Hall	MFA	100	45	\$ 100	\$ -	\$ -
111104	Revenue - Frankland River Community Centre	MFA	2,000	1,609	\$ 2,000	\$ -	\$ -
111105	Revenue - Reimbursement Halls	MFA	100	142	\$ 100	\$ -	\$ -
111107	Revenue - Cranbrook Regional Community Hub	MFA	3,500	1,845	\$ 3,500	\$ -	\$ -
111108	Revenue - Gym Memberships	MFA	4,000	3,445	\$ 4,000	\$ -	\$ -
111 Total Public Halls & Civic Centres - Operating Revenue			\$ 10,100	\$ 7,814	\$ 10,100		\$ -

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
112 Swimming Areas and Beaches - Operating Expenditure							
112000	Expense - Administration Allocation Swimming Areas and	MFA	10,654	6,584	-	\$ 10,654	\$ -
112001	Expense - Lake Ablutions Demolition	MOW	15,000	-	-	\$ -	\$ (15,000)
112002	Expense - Lake Maintenance & Operating	MOW	50,000	13,568	-	\$ 40,000	\$ (10,000)
112090	Expense - Depreciation Swimming Areas and Beaches	MFA	3,500	1,918	-	\$ 3,500	\$ -
112 Total Swimming Areas and Beaches - Operating Expenditure			\$ 79,154	\$ 22,070	\$ -	\$ 54,154	\$ (25,000)
112 Swimming Areas and Beaches - Operating Revenue							
112102	Revenue - Lake Site Fees	MOW	1,000	964		\$ 1,000	\$ -
112 Total Swimming Areas and Beaches - Operating Revenue			\$ 1,000	\$ 964		\$ 1,000	\$ -
113 Other Recreation & Sport - Operating Expenditure							
113000	Expense - Administration Allocation Other Recreation &	MFA	31,014	19,167	-	\$ 31,014	\$ -
113001	Expense - Cranbrook Parks and Gardens	MOW	150,000	83,680	-	\$ 150,000	\$ -
113002	Expense - Frankland River Parks and Gardens	MOW	80,000	29,720	1,274	\$ 80,000	\$ -
113003	Expense - Tenterden Parks and Gardens	MOW	7,000	5,690	-	\$ 7,000	\$ -
113004	Expense - Frederick Square Operating	MOW	40,000	24,928	273	\$ 40,000	\$ -
113007	Expense - Horse Paddocks	MOW	3,000	2,296	-	\$ 3,000	\$ -
113012	Expense - Frankland River Recreation Operating	MFA	40,000	9,551	18,584	\$ 40,000	\$ -
113016	Expense - Regional Trails Master Plan	CDO	1,000	-	-	\$ -	\$ (1,000)
113019	Expense - Cranbrook Playground	CDO	20,330	1,087	-	\$ 22,000	\$ 1,670
113020	Expense - Community Grant Round	CDO	20,000	21,181	-	\$ 21,181	\$ 1,181
113090	Expense - Depreciation Other Recreation & Sport	MOW	84,400	47,226	-	\$ 84,400	\$ -
113 Total Other Recreation & Sport - Operating Expenditure			\$ 476,744	\$ 244,527	\$ 20,130	\$ 478,595	\$ 1,851
113 Other Recreation & Sport - Operating Revenue							
113102	Revenue - Horse Paddock Charges	MFA	2,500	2,182		\$ 2,500	\$ -
113104	Revenue - Asset Replacement Fund - FR Bowling Green	MFA	5,000	-		\$ -	\$ (5,000) No transfer to reserve
113105	Revenue - Asset Replacement Fund - CB Bowling Green	MFA	5,000	3,000		\$ 5,000	\$ -
113108	Revenue - Lease of Frederick Square	MFA	2,000	1,000		\$ 2,000	\$ -
113 Total Other Recreation & Sport - Operating Revenue			\$ 14,500	\$ 6,182		\$ 9,500	\$ (5,000)
115 Libraries - Operating Expenditure							
115000	Expense - Administration Allocation Library	MFA	8,286	5,121	-	\$ 8,286	\$ -
115001	Expense - Frankland River Library	MFA	40,000	38,383	-	\$ 40,000	\$ -
115007	Expense - Cranbrook Library	MFA	14,000	12,130	-	\$ 14,000	\$ -
115 Total Libraries - Operating Expenditure			\$ 62,286	\$ 55,634	\$ -	\$ 62,286	\$ -

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
115 Libraries - Operating Revenue							
115101	Revenue - Library Reimbursements	MFA	6,000	4,199	-	\$ 6,000	\$ -
115 Total Libraries - Operating Revenue			\$ 6,000	\$ 4,199	\$ 6,000		\$ -
116 Other Culture - Operating Expenditure							
116000	Expense - Administration Allocation Other Culture	MFA	18,230	11,266	-	\$ 18,230	\$ -
116002	Expense - Cranbrook Museum	MOW	2,500	1,337	925	\$ 3,500	\$ 1,000
116003	Expense - Maintenance Old Post Office Frankland River	MOW	1,000	1,643	-	\$ 2,500	\$ 1,500
116006	Expense - ANZAC	CEO	500	127	-	\$ 500	\$ -
116007	Expense - ANZAC Books	CDO	6,000	4,628	-	\$ 4,628	\$ (1,372)
116090	Expense - Depreciation Other Culture	MFA	550	300	-	\$ 550	\$ -
116 Total Other Culture - Operating Expenditure			\$ 28,780	\$ 19,301	\$ 925	\$ 29,908	\$ 1,128
116 Other Culture - Operating Revenue							
116101	Revenue - Sale of History Books	MFA	100	109	-	\$ 100	\$ -
116102	Revenue - Sale of ANZAC Book	MFA	3,000	409	-	\$ 1,000	\$ (2,000)
116 Total Other Culture - Operating Revenue			\$ 3,100	\$ 518	\$ 1,100		\$ (2,000)
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE			\$ 990,902	\$ 539,042	\$ 25,079	\$ 968,881	\$ (22,021)
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE			\$ 34,700	\$ 19,676	\$ 27,700		\$ (7,000)
12 TRANSPORT							
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure							
122000	Expense - Administration Allocation Streets, Roads, Brid	MFA	59,779	36,943	-	\$ 59,779	\$ -
122001	Expense - Street Lighting	MFA	19,800	8,866	-	\$ 19,800	\$ -
122002	Expense - Road Maintenance	MOW	1,000,000	625,455	24,425	\$ 1,000,000	\$ -
122003	Expense - Depot Maintenance	MOW	40,000	44,178	-	\$ 65,000	\$ 25,000
122007	Expense - RAMM	MOW	7,800	9,046	-	\$ 9,046	\$ 1,246
122016	Expense - Insurance on Bridges	MFA	40,000	39,981	-	\$ 40,000	\$ -
122090	Expense - Depreciation Streets, Roads, Bridges & Depot	MFA	1,612,000	696,161	-	\$ 1,612,000	\$ -
122091	Expense - Loss on Sale of Assets Transport	MFA	6,500	4,108	-	\$ 6,500	\$ -
122 Total Streets Roads Bridges & Depot Maintenance - Operating			\$ 2,785,879	\$ 1,464,739	\$ 24,425	\$ 2,812,125	\$ 26,246
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue							
122101	Revenue - MRWA Streetlighting Contribution	MFA	1,612	-	-	\$ 1,612	\$ -
122102	Revenue - Grant - MRWA Direct Grants	MFA	158,956	158,956	-	\$ 158,956	\$ -
122199	Revenue - Profit on Sale of Assets Transport	MFA	10,000	13,221	-	\$ 10,000	\$ -
122 Total Streets Roads Bridges & Depot Maintenance - Operating			\$ 170,568	\$ 172,177	\$ 170,568		\$ -

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
125 Traffic Control - Operating Expenditure							
125000	Expense - Administration Allocation Traffic Control	MFA	91,859	56,768	-	\$ 91,859	\$ -
125001	Expense - DoT Licensing Expenses	MFA	2,500	528	-	\$ 2,500	\$ -
125002	Expense - DoT Licensing Employee Expenses	MFA	52,000	31,204	-	\$ 52,000	\$ -
125 Total Traffic Control - Operating Expenditure			\$ 146,359	\$ 88,500	\$ -	\$ 146,359	\$ -
125 Traffic Control - Operating Revenue							
125100	Revenue - DoT Licensing Commission	MFA	11,000	6,831		\$ 11,000	\$ -
125101	Revenue - DoT Licensing Reimbursements	MFA	1,000	-		\$ 1,000	\$ -
125 Total Traffic Control - Operating Revenue			\$ 12,000	\$ 6,831		\$ 12,000	\$ -
126 Aerodromes - Operating Expenditure							
126000	Expense - Airstrip Maintenance	MOW	6,000	3,108	-	\$ 6,000	\$ -
126 Total Aerodromes - Operating Expenditure			\$ 6,000	\$ 3,108	\$ -	\$ 6,000	\$ -
12 TOTAL TRANSPORT - OPERATING EXPENDITURE			\$ 2,938,238	\$ 1,556,348	\$ 24,425	\$ 2,964,484	\$ 26,246
12 TOTAL TRANSPORT - OPERATING REVENUE			\$ 182,568	\$ 179,008		\$ 182,568	\$ -
13 ECONOMIC SERVICES							
131 Rural Services - Operating Expenditure							
131000	Expense - Administration Allocation Rural Services	MFA	592	366	-	\$ 592	\$ -
131003	Expense - Vermin Control (Donation to Feral Pig Eradica	CEO	1,500	-	-	\$ 1,500	\$ -
131004	Expense - Drought Relief	MOW	8,000	1,756	-	\$ 3,000	\$ (5,000)
131 Total Rural Services - Operating Expenditure			\$ 10,092	\$ 2,122	\$ -	\$ 5,092	\$ (5,000)
132 Tourism & Area Promotion - Operating Expenditure							
132000	Expense - Administration Allocation Tourism & Area Pro	MFA	33,382	20,630	-	\$ 33,382	\$ -
132002	Expense - Cranbrook Caravan Park	MOW	90,000	57,970	2,619	\$ 90,000	\$ -
132004	Expense - Frankland River Caravan Park	MOW	40,000	19,112	241	\$ 40,000	\$ -
132005	Expense - Area Promotion Donations	MFA	1,000	-	-	\$ 1,000	\$ -
132008	Expense - Tourism & Area Promotion	CDO	12,000	2,462	-	\$ 7,500	\$ (4,500)
132011	Expense - Tourism Information Bays	CDO	10,000	-	-	\$ 16,000	\$ 6,000
132012	Expense - Area Promotion Memberships	CDO	10,000	9,782	-	\$ 10,000	\$ -
132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	10,000	2,783	-	\$ 10,000	\$ -
132015	Expense - CBH Accommodation Unit Profit Share Payme	MOW	10,000	-	-	\$ 10,000	\$ -
132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	20,000	11,395	-	\$ 20,000	\$ -
132020	Expense - Community Assistance Donation (CB Show Pr	MOW	5,000	-	-	\$ 5,000	\$ -
132090	Expense - Depreciation Tourism & Area Promotion	MFA	14,200	8,213	-	\$ 14,200	\$ -
132 Total Tourism & Area Promotion - Operating Expenditure			\$ 255,582	\$ 132,347	\$ 2,860	\$ 257,082	\$ 1,500

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
132 Tourism & Area Promotion - Operating Revenue							
132101	Revenue - Cranbrook Caravan Park Charges	MOW	72,000	28,972	\$ 62,000	\$ (10,000)	\$ (10,000)
132102	Revenue - Frankland River Caravan Park Charges	MOW	16,000	15,986	\$ 25,000	\$ 9,000	\$ 9,000
132104	Revenue - Contribution Tourism & Area Promotion	MFA	-	-	\$ 2,000	\$ 2,000	\$ 2,000 contribution to fence
132105	Revenue - Sale of Promotional Products	MFA	50	-	\$ 50	\$ -	
132108	Revenue - CBH Accommodation Unit Revenue	MOW	35,000	6,750	\$ 35,000	\$ -	
132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	20,000	11,351	\$ 20,000	\$ -	
132111	Revenue - RV Park	MOW	100	23	\$ 100	\$ -	
132 Total Tourism & Area Promotion - Operating Revenue			\$ 143,150	\$ 63,081	\$ 144,150		\$ 1,000
133 Building Control - Operating Expenditure							
133000	Expense - Administration Allocation Building Control	MFA	13,850	8,559	- \$ 13,850	\$ -	
133001	Expense - Contract Building Surveyor	CEO	10,000	16,050	- \$ 20,000	\$ 10,000	\$ 10,000
133010	Expense - Building Surveyor Employee Expenses	CEO	73,000	31,709	- \$ 50,000	\$ (23,000)	\$ (23,000)
133011	Expense - Building Surveyor Vehicle & Other Expenses	CEO	6,000	1,822	- \$ 4,000	\$ (2,000)	\$ (2,000)
133 Total Building Control - Operating Expenditure			\$ 102,850	\$ 58,141	\$ - \$ 87,850		\$ (15,000)
133 Building Control - Operating Revenue							
133100	Revenue - Building Permits	MFA	5,000	3,818	\$ 5,000	\$ -	
133101	Revenue - BCITF Commissions	MFA	50	25	\$ 50	\$ -	
133102	Revenue - BSL Commissions	MFA	50	70	\$ 50	\$ -	
133110	Revenue - Building Surveyor Contributions & Reimburse	MFA	32,500	4,282	\$ 10,000	\$ (22,500)	\$ (22,500)
133 Total Building Control - Operating Revenue			\$ 37,600	\$ 8,195	\$ 15,100		\$ (22,500)
136 Other Economic Services - Operating Expenditure							
136000	Expense - Administration Allocation Other Economic Ser	MFA	9,470	5,852	- \$ 9,470	\$ -	
136002	Expense - Water Supplies Standpipes	MOW	3,000	375	- \$ 3,000	\$ -	
136009	Expense - CB Community Bus Expenses	MOW	1,500	292	- \$ 1,500	\$ -	
136010	Expense - FR Community Bus Expenses	MOW	1,200	172	- \$ 1,200	\$ -	
136 Total Other Economic Services - Operating Expenditure			\$ 15,170	\$ 6,691	\$ - \$ 15,170		\$ -
136 Other Economic Services - Operating Revenue							
136100	Revenue - Standpipe Water Charges	MFA	5,000	99	\$ 1,000	\$ (4,000)	(4,000)
136106	Revenue - Cranbrook Community Bus Hire	MOW	3,000	-	\$ 500	\$ (2,500)	(2,500)
136107	Revenue - Frankland River Community Bus Hire	MOW	2,000	-	\$ 200	\$ (1,800)	(1,800)
136 Total Other Economic Services - Operating Revenue			\$ 10,000	\$ 99	\$ 1,700		\$ (8,300)
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE			\$ 383,694	\$ 199,301	\$ 2,860 \$ 365,194		\$ (18,500)
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE			\$ 190,750	\$ 71,375	\$ - \$ 160,950		\$ (29,800)

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
14 OTHER PROPERTY & SERVICES							
141 Private Works - Operating Expenditure							
141000	Expense - Administration Allocation Private Works	MFA	8,641	5,340	-	\$ 8,641	\$ -
141001	Expense - Private Works	MOW	25,000	16,423	-	\$ 25,000	\$ -
141 Total Private Works - Operating Expenditure			\$ 33,641	\$ 21,763	\$ -	\$ 33,641	\$ -
141 Private Works - Operating Revenue							
141100	Revenue - Private Works Income	MOW	35,000	14,021		\$ 35,000	\$ -
141 Total Private Works - Operating Revenue			\$ 35,000	\$ 14,021		\$ 35,000	\$ -
142 Public Works Overheads - Operating Expenditure							
142000	Expense - Administration Allocation Public Works Overh	MFA	96,239	59,475	-	\$ 96,239	\$ -
142001	Expense - Sick Leave - Works Staff	MFA	36,820	17,191	-	\$ 36,820	\$ -
142002	Expense - Annual Leave - Works Staff	MFA	91,800	45,871	-	\$ 91,800	\$ -
142003	Expense - Long Service Leave - Works Staff	MFA	37,900	3,550	-	\$ 27,900	\$ (10,000) \$ (10,000)
142004	Expense - Protective Clothing - Works Staff	MOW	6,000	3,784	-	\$ 6,000	\$ -
142005	Expense - Allowances - Works Staff	MFA	13,600	8,160	-	\$ 13,600	\$ -
142008	Expense - Engineering Professional Services	MOW	5,000	4,130	-	\$ 5,000	\$ -
142009	Expense - Workers Compensation Insurance - Works Sta	MFA	39,270	39,270	-	\$ 39,270	\$ -
142011	Expense - Safety & Risk Management	CEO	20,000	13,394	1,103	\$ 20,000	\$ -
142012	Expense - Staff Training - Works Staff	MOW	30,000	28,010	-	\$ 40,000	\$ 10,000 \$ 10,000
142014	Expense - Public Holiday - Works Staff	MFA	46,000	26,252	-	\$ 46,000	\$ -
142017	Expense - Wages for Meetings - Works Staff	MOW	25,000	16,039	-	\$ 25,000	\$ -
142019	Expense - Housing Allowance - Works Staff	MFA	24,000	15,242	-	\$ 24,000	\$ -
142020	Expense - Works Employee Expenses	MFA	374,000	244,146	-	\$ 374,000	\$ -
142022	Expense - Advertising Public Works Overheads	MFA	2,000	-	-	\$ 2,000	\$ -
142024	Expense - Uniform Allowance - Works Staff	MFA	7,300	6,605	-	\$ 7,300	\$ -
142026	Expense - Emergency Telephone & Allowance	MOW	3,700	2,495	-	\$ 3,700	\$ -
142029	Expense - Works Staff Conference	MOW	7,000	5,605	-	\$ 7,000	\$ -
142090	Expense - Depreciation Public Works Overheads	MFA	56,500	39,564	-	\$ 56,500	\$ -
142099	Expense - Overheads Allocated to Works	MOW	(922,129)	(440,387)	-	\$ (922,129)	\$ -
142 Total Public Works Overheads - Operating Expenditure			\$ -	\$ 138,394	\$ 1,103	\$ -	\$ -
142 Public Works Overheads - Operating Revenue							
142100	Revenue - Reimbursements Public Works Overheads	MFA	5,000	-		\$ 1,000	\$ (4,000) \$ (4,000)
142102	Revenue - Staff Training Funding/Reimbursements	MFA	-	845		\$ 1,000	\$ 1,000 \$ 1,000
142103	Revenue - Self Insurance Bonus Pool	MFA	5,000	-		\$ 5,000	\$ -
142 Total Public Works Overheads - Operating Revenue			\$ 10,000	\$ 845		\$ 7,000	\$ (3,000)

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
143 Plant Operation Costs - Operating Expenditure							
143000	Expense - Administration Allocation Plant Operation Co	MFA	37,998	23,483	-	\$ 37,998	\$ -
143001	Expense - Fuel & Oils	MOW	195,000	72,611	-	\$ 193,000	\$ (2,000)
143003	Expense - Parts & Repairs	MOW	180,000	104,051	13,380	\$ 180,000	\$ -
143004	Expense - Depot Plant Maintenance	MOW	40,000	22,540	-	\$ 40,000	\$ -
143005	Expense - Insurances & Licences - Plant	MFA	59,740	34,424	-	\$ 59,740	\$ -
143014	Expense - Floating Plant and Loose Tools	MOW	15,000	15,919	-	\$ 17,000	\$ 2,000
143090	Expense - Depreciation - Plant	MFA	310,000	207,691	-	\$ 310,000	\$ -
143099	Expense - Plant Operation Costs Allocated to Works	MFA	(837,738)	(401,288)	-	\$ (837,738)	\$ -
143 Total Plant Operation Costs - Operating Expenditure			\$ -	\$ 79,431	\$ 13,380	\$ -	\$ -
143 Plant Operation Costs - Operating Revenue							
143100	Revenue - Sale of Scrap	MOW	100	-		\$ 100	\$ -
143102	Revenue - Plant Insurance Reimbursements	MFA	5,000	4,178		\$ 5,000	\$ -
143 Total Plant Operation Costs - Operating Revenue			\$ 5,100	\$ 4,178		\$ 5,100	\$ -
144 Stock Fuels & Oils - Operating Revenue							
144100	Revenue - Fuel Tax Credit	MFA	45,000	20,943		\$ 45,000	\$ -
144 Total Stock Fuels & Oils - Operating Revenue			\$ 45,000	\$ 20,943		\$ 45,000	\$ -
146 Salaries & Wages - Operating Expenditure							
146000	Expense - Gross Salaries & Wages	MFA	1,950,000	1,280,141	-	\$ 1,950,000	\$ -
146001	Expense - Salaries & Wages Allocated to Works	MFA	(1,950,000)	(1,280,141)	-	\$ (1,950,000)	\$ -
146002	Expense - Workers Compensation Payments	MFA	10,000	-	-	\$ 10,000	\$ -
146 Total Salaries & Wages - Operating Expenditure			\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -
146 Salaries & Wages - Operating Revenue							
146100	Revenue - Workers Compensation Reimbursements	MFA	10,000	-		\$ 10,000	\$ -
146 Total Salaries & Wages - Operating Revenue			\$ 10,000	\$ -		\$ 10,000	\$ -
147 Unclassified - Operating Expenditure							
147000	Expense - Administration Allocation Unclassified	MFA	5,445	3,365	-	\$ 5,445	\$ -
147001	Expense - Reimbursements Unclassified	MFA	1,000	761	-	\$ 1,000	\$ -
147005	Expense - Sundry Donations (CEO Delegation)	CEO	3,000	922	-	\$ 3,000	\$ -
147 Total Unclassified - Operating Expenditure			\$ 9,445	\$ 5,048	\$ -	\$ 9,445	\$ -
147 Unclassified - Operating Revenue							
147101	Revenue - Reimbursements Unclassified	MFA	1,000	897		\$ 1,000	\$ -
147 Total Unclassified - Operating Revenue			\$ 1,000	\$ 897		\$ 1,000	\$ -

8. OPERATING

	Resp Officer	Budget 30-Jun-21	Actual 31-Jan-21	Order Value 31-Jan-21	Projected Total 30-Jun-21	Variance From Budget	Proposed Budget Amendment
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE		\$ 53,086	\$ 244,636	\$ 14,484	\$ 53,086	\$ -	\$ -
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE		\$ 106,100	\$ 40,884	\$ -	\$ 103,100		\$ (3,000)
TOTAL OPERATING EXPENDITURE		\$6,511,296	\$3,766,504	\$164,061	\$6,504,406		\$ (6,889)
TOTAL OPERATING REVENUE		\$4,230,569	\$3,500,377		\$4,189,618		\$ (40,951)

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

	BUDGET 30 Jun 2021	ACTUAL 31-Jan-21	Order Value 31-Jan-21	PROPOSED BUDGET AMENDMENT AMOUNT	PROPOSED AMENDED BUDGET FIGURE
OPERATING ACTIVITIES					
Net Current Assets at start of financial year Surplus/(Deficit)	\$ 1,624,824	\$ 1,504,701		\$ (120,123)	\$ 1,504,701
Accruals & Deferments					
Provisions					
Adjusted Net Current Assets at start of financial year Surplus/(Deficit)	\$ 1,624,824	\$ 1,504,701		\$ (120,123)	\$ 1,504,701
Operating Revenue					
General Purpose Funding	\$ 3,258,172	\$ 2,909,986		\$ (8,428)	\$ 3,249,744
Governance	\$ 40,400	\$ 10,360		\$ 4,000	\$ 44,400
Law, Order & Public Safety	\$ 209,510	\$ 118,206		\$ 2,846	\$ 212,356
Health	\$ 450	\$ 479		\$ -	\$ 450
Education & Welfare	\$ 10,000	\$ 8,000		\$ (2,000)	\$ 8,000
Housing	\$ 93,100	\$ 54,524		\$ 1,000	\$ 94,100
Community Amenities	\$ 104,819	\$ 87,877		\$ 1,431	\$ 106,250
Recreation & Culture	\$ 34,700	\$ 19,676		\$ (7,000)	\$ 27,700
Transport	\$ 182,568	\$ 179,008		\$ -	\$ 182,568
Economic Services	\$ 190,750	\$ 71,375		\$ (29,800)	\$ 160,950
Other Property & Services	\$ 106,100	\$ 40,884		\$ (3,000)	\$ 103,100
Total Operating Revenue	\$ 4,230,569	\$ 3,500,377		\$ (40,951)	\$ 4,189,618
Operating Expenditure					
General Purpose Funding	\$ 139,210	\$ 76,485	\$ -	\$ -	\$ 139,210
Governance	\$ 524,009	\$ 266,587	\$ 93,787	\$ 24,314	\$ 548,323
Law, Order & Public Safety	\$ 552,912	\$ 342,532	\$ 591	\$ 21,500	\$ 574,412
Health	\$ 57,924	\$ 25,051	\$ -	\$ (4,500)	\$ 53,424
Education & Welfare	\$ 151,359	\$ 81,065	\$ 986	\$ (12,888)	\$ 138,471
Housing	\$ 98,208	\$ 63,597	\$ 1,350	\$ -	\$ 98,208
Community Amenities	\$ 621,754	\$ 371,861	\$ 500	\$ (21,040)	\$ 600,714
Recreation & Culture	\$ 990,902	\$ 539,042	\$ 25,079	\$ (22,021)	\$ 968,881
Transport	\$ 2,938,238	\$ 1,556,348	\$ 24,425	\$ 26,246	\$ 2,964,484
Economic Services	\$ 383,694	\$ 199,301	\$ 2,860	\$ (18,500)	\$ 365,194
Other Property & Services	\$ 53,086	\$ 244,636	\$ 14,484	\$ -	\$ 53,086
Total Operating Expenditure	\$ 6,511,296	\$ 3,766,504	\$ 164,061	\$ (6,889)	\$ 6,504,407
Non Cash Items Written Back					
Depreciation on Assets	\$ 2,464,320	\$ 1,245,780		\$ -	\$ 2,464,320
(Profit)/Loss on Sale of Assets	\$ (12,300)	\$ (6,762)		\$ -	\$ (12,300)
AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES	\$ 1,796,117	\$ 2,477,592		\$ (154,185)	\$ 1,641,932

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

	BUDGET 30 Jun 2021	ACTUAL 31-Jan-21	Order Value 31-Jan-21	PROPOSED BUDGET AMENDMENT	PROPOSED AMENDED BUDGET
INVESTING ACTIVITIES					
Capital Revenue					
Governance	\$ -	\$ -		\$ -	\$ -
Law Order & Public Safety	\$ 443,413	\$ 147,951		\$ 23,424	\$ 466,837
Housing	\$ -	\$ -		\$ -	\$ -
Community Amenities	\$ 216,620	\$ 15,477		\$ (26,120)	\$ 190,500
Recreation & Culture	\$ 1,331,000	\$ 454,545		\$ (330,000)	\$ 1,001,000
Transport	\$ 1,779,191	\$ 976,111		\$ 322,098	\$ 2,101,289
Economic Services	\$ 150,000	\$ 75,000		\$ -	\$ 150,000
Other Property & Services	\$ -	\$ -		\$ -	\$ -
Total Capital Revenue	\$ 3,920,224	\$ 1,669,085		\$ (10,599)	\$ 3,909,626
Capital Expenditure					
Governance	\$ 130,000	\$ 128,111		\$ -	\$ 130,000
Law Order & Public Safety	\$ 509,340	\$ 520,622		\$ 23,104	\$ 532,444
Housing	\$ -	\$ -		\$ -	\$ -
Community Amenities	\$ 167,723	\$ 43,138		\$ (121,707)	\$ 46,016
Recreation & Culture	\$ 840,000	\$ 119,906		\$ (320,000)	\$ 520,000
Transport	\$ 3,281,297	\$ 1,539,509		\$ 60,693	\$ 3,341,990
Economic Services	\$ 610,000	\$ 164,449		\$ 191,227	\$ 801,227
Other Property & Services	\$ 718,500	\$ 503,708		\$ -	\$ 718,500
Total Capital Expenditure	\$ 6,256,860	\$ 3,019,442	\$ -	\$ (166,683)	\$ 6,090,177
Proceeds from Disposal of Assets - Plant, Furnitui	\$ 330,000	\$ 300,618		\$ -	\$ 330,000
Proceeds from Disposal of Assets - Housing/Land	\$ 150,000	\$ -		\$ -	\$ 150,000
AMOUNT ATTRIBUTABLE TO INVESTING ACTIVIT	\$ (1,856,636)	\$ (1,049,738)		\$ 156,084	\$ (1,700,551)
FINANCING ACTIVITIES					
Borrowings					
Repayment of Loans (Principle)	\$ (67,595)	\$ (51,566)		\$ -	\$ (67,595)
Repayments from Community Association Loans	\$ 1,000	\$ 500		\$ -	\$ 1,000
Reserves					
Transfer from Reserves	\$ 801,522	\$ 150,000		\$ -	\$ 801,522
Transfer to Reserves	\$ (649,174)	\$ (488,174)		\$ 1,900	\$ (651,074)
Interest Transferred to Reserves	\$ (25,234)	\$ (9,378)		\$ -	\$ (25,234)
AMOUNT ATTRIBUTABLE TO FINANCING ACTIVI	\$ 60,520	\$ (398,618)		\$ 1,900	\$ 58,619
Estimated Surplus (Deficit) at End of Financial Yr	\$ 0	\$ 1,029,236		\$ (343,345)	\$ (0)

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

	2020/2021	2020/2021	2019/2020
	Budget	Budget Review	Actual
	\$	\$	\$
Net current assets at start of financial year - surplus/(deficit)	<u>1,624,824</u>	<u>1,504,701</u>	<u>1,823,552</u>
	1,624,824	1,504,701	1,823,552
Revenue from operating activities (excluding rates)			
Governance	40,400	44,400	24,116
General Purpose Funding	749,020	740,592	1,617,450
Law, Order, Public Safety	209,510	212,356	80,741
Health	450	450	529
Education and Welfare	10,000	8,000	7,812
Housing	93,100	94,100	79,882
Community Amenities	104,819	106,250	99,429
Recreation and Culture	34,700	27,700	31,495
Transport	182,568	182,568	171,386
Economic Services	190,750	160,950	164,177
Other Property and Services	106,100	103,100	142,819
	<u>1,721,417</u>	<u>1,680,466</u>	<u>2,419,836</u>
Expenditure from operating activities			
Governance	(524,009)	(548,323)	(413,157)
General Purpose Funding	(139,210)	(139,210)	(139,627)
Law, Order, Public Safety	(552,912)	(574,412)	(398,668)
Health	(57,924)	(53,424)	(40,820)
Education and Welfare	(151,359)	(138,471)	(136,813)
Housing	(98,208)	(98,208)	(124,733)
Community Amenities	(621,754)	(600,714)	(570,468)
Recreation & Culture	(990,902)	(968,881)	(847,892)
Transport	(2,938,238)	(2,964,484)	(2,897,002)
Economic Services	(383,694)	(365,194)	(283,370)
Other Property and Services	(53,086)	(53,086)	(125,603)
	<u>(6,511,296)</u>	<u>(6,504,407)</u>	<u>(5,978,153)</u>
Operating activities excluded from budget			
(Profit) on Disposal of Assets	(27,000)	(27,000)	(7,417)
Loss on Disposal of Assets	14,700	14,700	126,264
Less Movement in Liabilities Associated with Restricted Cash	-	-	(199,065)
Less Fair Value Adjustments to Financial Assets at Fair Value	-	-	(865)
Movement in Deferred Pensioner Rates (Non-Current)	-	-	(1,757)
Movement in Employee Benefit Provisions	-	-	8,847
Movement in Accrued Salaries & Wages	-	-	(46,531)
Depreciation on Assets	2,464,320	2,464,320	2,263,043
Amount attributable to operating activities	<u>(713,035)</u>	<u>(867,220)</u>	<u>407,754</u>
INVESTING ACTIVITIES			
Non-Operating Grants, Subsidies and Contributions	3,920,224	3,909,626	2,996,434
Proceeds from Disposal of Assets	480,000	480,000	519,285
Purchase of Property, Plant and Equipment	(2,542,669)	(2,053,888)	(3,421,323)
Purchase and Construction of Infrastructure	(3,714,191)	(4,036,289)	(1,257,645)
Amount attributable to investing activities	<u>(1,856,636)</u>	<u>(1,700,552)</u>	<u>(1,163,249)</u>
FINANCING ACTIVITIES			
Repayment of Debentures	(67,595)	(67,595)	(99,003)
Proceeds from Self Supporting Loans	1,000	1,000	8,100
Transfers to Reserves (restricted assets)	(674,408)	(676,308)	(821,444)
Transfers from Reserves (restricted assets)	801,522	801,522	402,589
Amount attributable to financing activities	<u>60,520</u>	<u>58,618</u>	<u>(509,758)</u>
Surplus (deficiency) before general rates	<u>(2,509,152)</u>	<u>(2,509,152)</u>	<u>(1,265,252)</u>
Total amount raised from general rates	<u>2,509,152</u>	<u>2,509,152</u>	<u>2,509,139</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	<u>-</u>	<u>-</u>	<u>1,243,886</u>



	2020/2021 Budget Original Budget \$	2020/2021 Budget Review \$	2019/2020 Actual B/F from AFR \$	Difference \$
Surplus/(Deficit) Rate Setting Statement	1,624,824	1,504,701	1,243,886	(260,815)
Current Assets				
Cash - Unrestricted	897,571	897,571	897,571	0
Cash - Restricted Reserves	2,793,285	2,793,285	2,793,285	0
Contract liabilities	149,588	149,588	149,588	0
Rates Receivable - Current	50,226	50,226	50,226	0
Rates - Deferred Pensioner				0
Trade & other receivables	839,440	719,317	719,317	0
GST Receivable	29,663	29,663	29,663	0
Inventories - Fuel and Materials	26,106	26,106	26,106	0
Loans Receivable - clubs/institutions	1,000	1,000	1,000	0
Less: Current Liabilities				
Sundry Creditors	(82,905)	(82,905)	(82,905)	0
Prepaid rates	(16,103)	(16,103)	(16,103)	0
Accrued salaries and wages	(65,733)	(65,733)	(65,733)	0
ATO Liabilities	(33,654)	(33,654)	(33,654)	0
Accrued interest	(1,816)	(1,816)	(1,816)	0
Income Received in Advance	(17,971)	(17,971)	(17,971)	0
Contract liabilities	(149,588)	(149,588)	(149,588)	0
Borrowings	(67,595)	(67,595)	(67,595)	0
Employee related provisions	0	0	(394,634)	(394,634)
Unadjusted net current assets	<u>4,351,514</u>	<u>4,231,391</u>	<u>3,836,757</u>	<u>(394,634)</u>
Adjustments				
Less: Reserves - restricted cash	(2,793,285)	(2,793,285)	(2,793,285)	0
Less: Loans receivable - clubs/institutions	(1,000)	(1,000)	(1,000)	0
Add: Current portion of long term borrowin	67,595	67,595	67,595	0
Cash Backed Reserve for Provisions	0	0	133,819	133,819
Surplus/(Deficit)	<u><u>1,624,824</u></u>	<u><u>1,504,701</u></u>	<u><u>1,243,886</u></u>	<u><u>(260,815)</u></u>