

**SHIRE OF CRANBROOK
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

**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 28 FEBRUARY 2023

	Budget v Actual			Predicted			
	Note	Adopted Budget 2022/23	Current Budget 2022/23	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	4.5.3	1865512	1,824,609	1,824,609	0	0	1,824,609
Revenue from operating activities (excluding rates)							
Ex gratia Rates	4.1.1	45,446	73,446	72,905	0	0	73,446
Operating grants, subsidies and contributions	4.1.2	636,360	827,125	627,931	68,909	0	896,034 ▲
Profit on asset disposals	4.1.3	76,000	76,000	50,154	0	0	76,000
Fees and charges	4.1.4	408,593	403,258	307,295	16,183	0	419,441 ▲
Interest earnings	4.1.5	23,457	23,457	42,448	12,000	0	35,457 ▲
Other revenue	4.1.6	146,811	166,511	131,580	59,417	0	225,928 ▲
		1,336,667	1,569,797	1,232,314	156,508	0	1,726,305
Expenditure from operating activities							
Employee costs	4.2.1	(2,011,390)	(1,502,390)	(1,075,455)	(117,116)	0	(1,619,506) ▲
Materials and contracts	4.2.2	(1,612,462)	(2,159,462)	(1,141,677)	(43,048)	0	(2,202,510) ▲
Utility charges	4.2.3	(99,350)	(99,350)	(97,043)	(20,000)	0	(119,350) ▲
Depreciation on non-current assets	4.2.4	(2,370,975)	(2,370,975)	(1,648,901)	(49,085)	0	(2,420,060) ▲
Interest expenses	4.2.5	(3,818)	(3,818)	(1,439)	0	0	(3,818)
Insurance expenses	4.2.6	(224,330)	(224,330)	(228,379)	4,257	0	(220,073) ▼
Loss on asset disposals	4.2.7	(9,500)	(9,500)	0	0	0	(9,500)
Other expenditure	4.2.8	(175,731)	(175,731)	(48,373)	54,618	0	(121,113) ▼
		(6,507,556)	(6,545,556)	(4,241,267)	(170,374)	0	(6,715,930)
Non-cash amounts excluded from operating activities	4.5.1	2,334,763	2,334,763	1,660,544	49,085	0	2,383,848 ▲
Amount attributable to operating activities		(970,614)	(816,387)	476,200	35,218	0	(781,168)
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	5,078,608	5,078,608	1,083,012	(2,690,378)	0	2,388,230 ▼
Payments for property, plant and equipment	4.3.2	(5,032,198)	(5,117,198)	(482,329)	4,057,102	0	(1,060,096) ▼
Payments for construction of infrastructure	4.3.3	(3,093,417)	(3,366,645)	(1,504,742)	16,250	0	(3,350,395) ▼
Proceeds from disposal of assets	4.3.4	460,500	460,500	362,984	0	0	460,500
Amount attributable to investing activities		(2,586,507)	(2,944,735)	(541,075)	1,382,974	0	(1,561,761)
FINANCING ACTIVITIES							
Proceeds from new borrowings	4.4.1	700,170	700,170	0	(700,170)	0	(0) ▼
Proceeds from community association loans	4.4.2	11,034	11,034	3,000	0	0	11,034
Transfers from cash backed reserves (restricted assets)	4.4.3	858,631	1,062,631	32,706	(723,021)	0	339,610 ▼
Repayment of lease principal	4.4.4	(18,809)	(18,809)	(12,504)	0	0	(18,809)
Repayment of debentures	4.4.5	(34,516)	(34,516)	(17,076)	0	0	(34,516)
Payments for self supporting loans	4.4.6	(50,170)	(50,170)	(20,000)	0	0	(50,170)
Transfers to cash backed reserves (restricted assets)	4.4.7	(716,936)	(716,936)	(703,829)	0	0	(716,936) ▼
Amount attributable to financing activities		749,404	953,404	(717,702)	(1,423,191)	0	(469,788)
Budget deficiency before general rates		(2,807,715)	(2,807,715)	(782,575)	(5,000)	0	(2,812,715)
Estimated amount to be raised from general rates	4.5.2	2,807,715	2,807,715	2,812,827	5,000	0	2,812,715 ▲
Closing funding surplus/(deficit)		0	0	2,030,252	0	0	0 ▲

**SHIRE OF CRANBROOK
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

	Budget v Actual			Predicted		Material Variance
	Adopted Note Budget 2021/22	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	1,865,512	1,824,609	1,824,609	0	1,824,609	
Revenue from operating activities (excluding rates)						
Governance	37400	37,400	74,035	34,617	72,017	▲
General purpose funding	3077811	485,002	405,293	12,000	497,002	▲
Law, order, public safety	261075	261,075	157,438	68,136	329,211	▲
Health	600	600	110	0	600	
Education and welfare	3500	3,500	1,523	773	4,273	▲
Housing	93988	93,988	62,628	0	93,988	
Community amenities	120134	114,799	98,587	5,183	119,982	▲
Recreation and culture	42100	42,100	35,090	(2,500)	39,600	▼
Transport	250692	254,551	221,957	5,300	259,851	▲
Economic services	196982	196,982	116,024	16,000	212,982	▲
Other property and services	60100	79,800	59,629	17,000	96,800	▲
	4,144,382	1,569,797	1,232,315	156,508	1,726,305	
Expenditure from operating activities						
Governance	(636,185)	(636,185)	(351,990)	19,413	(616,772)	▼
General purpose funding	(117,376)	(117,376)	(62,635)	0	(117,376)	
Law, order, public safety	(625,469)	(625,469)	(432,207)	(75,584)	(701,053)	▲
Health	(71,683)	(71,683)	(26,279)	(2,000)	(73,683)	▲
Education and welfare	(94,299)	(94,299)	(42,722)	8,000	(86,299)	▼
Housing	(59,786)	(59,786)	(44,191)	0	(59,786)	
Community amenities	(646,975)	(646,975)	(451,428)	(21,085)	(668,059)	▲
Recreation and culture	(1,070,898)	(1,098,898)	(687,840)	(20,706)	(1,119,604)	▲
Transport	(2,563,807)	(2,563,807)	(1,730,497)	(23,583)	(2,587,390)	▲
Economic services	(562,487)	(572,487)	(317,122)	(10,000)	(582,487)	▲
Other property and services	(58,589)	(58,589)	(94,358)	(44,830)	(103,419)	▲
	(6,507,554)	(6,545,555)	(4,241,267)	(170,374)	(6,715,930)	
Non-cash amounts excluded from operating activities	2,334,763	2,334,763	1,660,544	49,085	2,383,848	▲
Amount attributable to operating activities	1,837,103	(816,386)	476,201	35,218	(781,168)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	5,078,608	5,078,608	1,083,012	(2,690,378)	2,388,230	▼
Payments for property, plant and equipment	(5,032,198)	(5,117,198)	(482,329)	4,057,102	(1,060,096)	▼
Payments for construction of infrastructure	(3,093,417)	(3,366,645)	(1,504,742)	16,250	(3,350,395)	▼
Proceeds from disposal of assets	460,500	460,500	362,984	0	460,500	
Amount attributable to investing activities	(2,586,507)	(2,944,735)	(541,075)	1,382,974	(1,561,761)	
FINANCING ACTIVITIES						
Proceeds from new borrowings	700,170	700,170	0	(700,170)	(0)	▼
Proceeds from community association loans	11,034	11,034	3,000	0	11,034	
Transfers from cash backed reserves (restricted assets)	858,631	1,062,631	32,706	(723,021)	339,610	▲
Repayment of lease principa	(18,809)	(18,809)	(12,504)	0	(18,809)	
Repayment of debentures	(34,516)	(34,516)	(17,076)	0	(34,516)	
Payments for self supporting loans	(50,170)	(50,170)	(20,000)	0	(50,170)	
Transfers to cash backed reserves (restricted assets)	(716,936)	(716,936)	(703,829)	0	(716,936)	▲
Amount attributable to financing activities	749,403	953,403	(717,702)	(1,423,191)	(469,788)	
Budget deficiency before general rates	(2,807,715)	(2,807,715)	(782,575)	(5,000)	(2,812,715)	
Estimated amount to be raised from general rates	2,807,715	2,807,715	2,812,827	5,000	2,812,715	
Closing Funding Surplus(Deficit)	3	0	0	2,030,252	0	▲

**SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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.

2022-2023 ACTUAL BALANCES

Balances shown in this budget review report as 2022-2023 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.

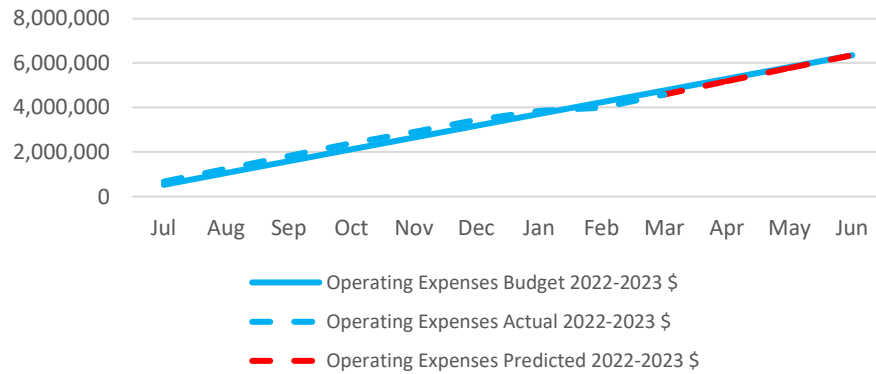
BUDGET COMPARATIVE FIGURES

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.

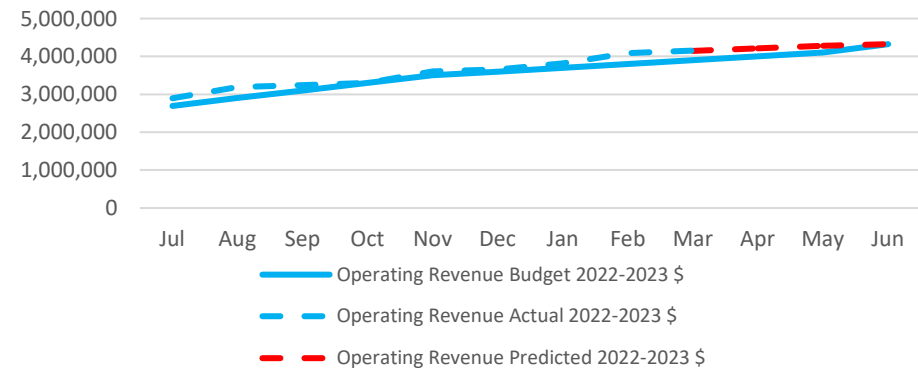
**SHIRE OF CRANBROOK
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

2. SUMMARY GRAPHS - BUDGET REVIEW

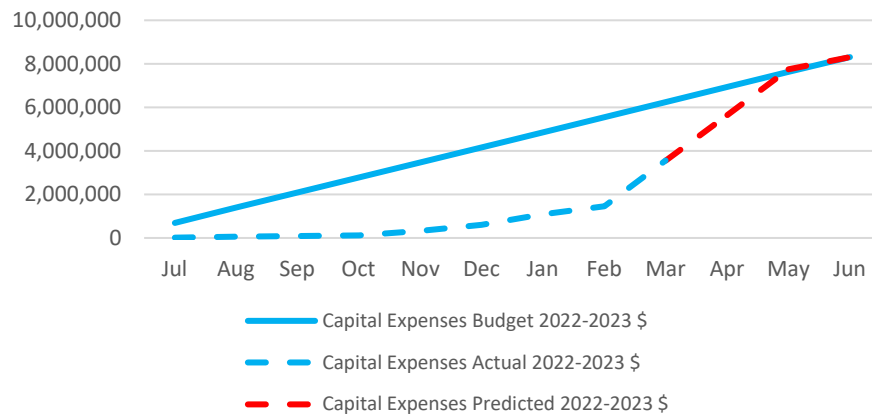
Operating Expenses



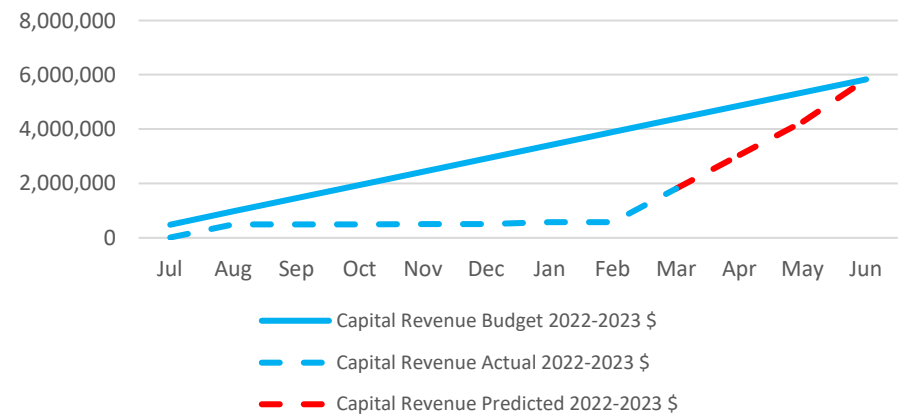
Operating Revenue



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 28 FEBRUARY 2023

3. NET CURRENT FUNDING POSITION

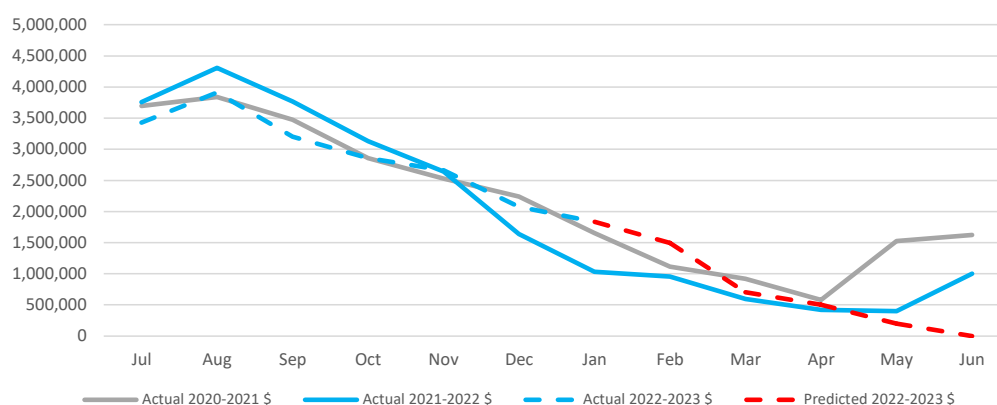
Positive=Surplus (Negative=Deficit)
2022-2023

Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current assets			
Cash unrestricted	2,249,210	2,292,195	1,618,397
Cash restricted	3,368,866	2,697,741	3,042,369
Receivables - rates	175,460	27,318	150,637
Receivables - other	179,203	138,261	102,513
Other current assets	21,881	329,459	30,458
	<u>5,994,619</u>	<u>5,484,975</u>	<u>4,944,374</u>
Less: current liabilities			
Payables	(182,917)	(192,799)	(93,013)
Borrowings	(17,440)	(34,516)	(16,720)
Grant liabilities	(223,233)	(515,675)	(148,199)
Lease liabilities	(6,301)	(18,805)	(12,304)
Provisions	(444,737)	(444,737)	(420,973)
	<u>(874,628)</u>	<u>(1,206,532)</u>	<u>(691,209)</u>
Less: adjustments to net current assets			
Less: Reserves - restricted cash	(3,368,862)	(2,697,740)	(3,042,369)
Less: - Financial assets at amortised cost - self supporting loans	2,000	(1,000)	(1,000)
Current liabilities not expected to be cleared at end of year:			
Add: Borrowings	17,440	34,516	16,720
Add: Lease Principal	6,301	18,805	12,304
Add: Provisions - employee	253,385	192,187	257,084
	<u>(3,089,738)</u>	<u>(2,453,232)</u>	<u>(2,757,261)</u>
Net current funding position	<u>2,030,253</u>	<u>1,825,211</u>	<u>1,495,904</u>

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

	Annual Budget (a)	YTD Actual (b)
	\$	\$
Depreciation on non-current assets	2,370,975	1,648,901
Loss on asset disposals	9,500	0
Mvt in current employee benefit provisions	0	61,797
Profit on asset disposals	(76,000)	(50,154)
Non-cash amounts excluded from operating activities	<u>2,304,475</u>	<u>1,660,544</u>

Liquidity Over the Year



**SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

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 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.1 OPERATING REVENUE (EXCLUDING RATES)	
4.1.1 RATES	
No Material Variance	0
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
This variance is due to grant amounts finalised after budget adoption for Fire Mitigation works and LGGS (Bushfire Brigades grant), also some minor variances in other grants and contributions	68,909
4.1.3 PROFIT ON ASSET DISPOSALS	
No Material Variance	0
4.1.4 FEES AND CHARGES	
Minor variances in cemetery fees, Cranbrook Caravan Park fees, community bus fees and town planning fees	16,183
4.1.5 INTEREST EARNINGS	
Have received more interest earnings now interest rates are rising	12,000
4.1.6 OTHER REVENUE	
Insurance reimbursements for bridge and chainsaw claims, increased Department of Transport commission, also some minor variances in other reimbursement accounts	59,417
Predicted Variances Carried Forward	156,508
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
This variance is due to increased training costs, workers compensation payments, workers compensation insurance premium, paid parental leave, and salaries/wages costs for retention of staff. Also correction of FBT originally budgeted to Other Expenditure.	(117,116)
4.2.2 MATERIAL AND CONTRACTS	
Approximate \$78.5k increase in expenditure relating to either increase in operating grant income or reimbursements, savings \$35k for various professional services, \$20k increased costs in plant parts and repairs are offset by savings in road maintenance and parks & gardens, \$8k addition library expenditure, \$10k additional expenditure Frankland River Caravan Park, savings of \$10k for admin vehicles, savings in pandemic expenditure \$7k, and various minor movements saving \$1k combined.	(43,048)
4.2.3 UTILITY CHARGES	
Budget line added for street lighting	(20,000)
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
Budget line included for depreciation of Waste Site Rehabilitation asset and increase for roads infrastructure depreciation.	(49,085)
4.2.5 INTEREST EXPENSES	
No Material Variance	0
4.2.6 INSURANCE EXPENSES	
Insurance on bridges less than budgeted. Other variances immaterial.	4,257
4.2.7 LOSS ON ASSET DISPOSAL	
No Material Variance	0

SHIRE OF CRANBROOK
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$ Permanent
4.2.8 OTHER EXPENDITURE	
The 2022/23 Community Grants round undersubscribed. Unspend allocation to remain in Rates Discount Reserve. Also, move FBT budget to Employee Costs.	54,618
Predicted Variances Carried Forward	(170,374)
4.3 INVESTING ACTIVITIES	
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS	
This variance recognises the unsuccessful grant applications for the Frankland River Community Facility and the Cranbrook Fire Shed. It also defers half the RADS grant funding receivable to 2023/24 - project is split over the two years.	(2,690,378)
4.3.2 PROPERTY, PLANT & EQUIPMENT	
This variance recognises the unsuccessful grant applications for the Frankland River Community Facility and the Cranbrook Fire Shed. It also includes the replacement of the Frederick Square pump, and a additional \$5k for a reel mower.	4,057,102
4.3.3 INFRASTRUCTURE ASSETS	
This variance defers half of the expenditure on the RADS funded airstrip improvements to 2023/24 and included \$15k to complete the repairs needed for the new fuel bowser at the depot.	16,250
4.3.4 PROCEEDS FROM DISPOSAL OF ASSETS	
No Material Variance	0
Predicted Variances Carried Forward	1,382,974
4.4 FINANCING ACTIVITIES	
4.4.1 PROCEEDS FROM NEW BORROWINGS	
This variance recognises the unsuccessful grant application for the Frankland River Community Facility.	(700,170)
4.4.2 PROCEEDS FROM COMMUNITY ASSOCIATION LOANS	
No Material Variance	0
4.4.3 TRANSFERS FROM CASH BACKED RESERVES	
No Material Variance	(723,021)
4.4.4 REPAYMENT OF LEASE PRINCIPAL	
No Material Variance	0
4.4.5 REPAYMENT OF DEBENTURES	
No Material Variance	0
4.4.6 PAYMENTS FOR SELF SUPPORTING LOANS	
No Material Variance	0
4.4.7 TRANSFERS TO CASH BACKED RESERVES	
No Material Variance	0
Predicted Variances Carried Forward	(1,423,191)
4.5 OTHER ITEMS	
4.5.1 NON CASH AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES	
This variance reflects the changes to depreciation which is excluded from the rate setting statement calculation.	49,085
4.5.2 RATE REVENUE	
Variance for additional interim rates received.	5,000
4.5.3 OPENING FUNDING SURPLUS(DEFICIT)	
No Material Variance	0
Total Predicted Variances as per Annual Budget Review	0

**SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)			(40,902)	(40,902)
032100	Financial Assistance Grants - General Purpose	06092022	Operating Revenue		137,565		96,663
032101	Financial Assistance Grants - Local Roads	06092022	Operating Revenue		49,341		146,004
101100	Recycling removal charges	06092022	Operating Revenue			(2,770)	143,234
101101	Waste Removal Charges	06092022	Operating Revenue			(2,565)	140,669
112203	Lake Poorerrecup	06092022	Capital Expenses			(35,000)	105,669
121200	Bridge Program Works	06092022	Capital Expenses			(54,228)	51,441
143102	Insurance payment received	06092022	Operating Expenses		19,700		71,141
122102	Direct Grants Main Roads	06092022	Operating Revenue		3,859		75,000
136008	Sukey Hills Signage	06092022	Operating Expenses			(10,000)	65,000
111208	Cranbrook Community Hub - undercover outdoor area for day care	06092022	Capital Expenses		25,000		90,000
112205	Lake Nunijup	06092022	Capital Expenses			(75,000)	15,000
113225	Tenterden Tennis Courts	06092022	Capital Expenses			(15,000)	0
031101	Ex-gratia Rates	05102022	Operating Revenue		28,000		28,000
113011	Contribution to Frankland River Club - Demolition of House	05102022	Operating Expenses			(28,000)	0
113226	Increase budget for to Frankland River LRCI Projects	11112022	Capital Expenses			(204,000)	(204,000)
113399	Increase to trf from Rates Discount Reserve	11112022	Capital Revenue		204,000		0
113019	Move budget for rubbish bins from Sukey Hill to Cranbrook Playground	08022023	Operating Expenses		3,000		3,000
113022	Move budget for rubbish bins from Sukey Hill to Cranbrook Playground	08022023	Operating Expenses			(3,000)	0
Amended Budget Cash Position as per Council Resolution				0	470,465	(470,465)	0

SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

6. RESERVES

	ADOPTED BUDGET 2022-2023	CURRENT BUDGET 2022-2023	ACTUAL 28/02/2023	ESTIMATED CLOSING BALANCE 30/06/2023	PROPOSED BUDGET CHANGES
PLANT REPLACEMENT RESERVE					
Opening Balance	\$ 251,001	\$ 251,001	\$ 251,001	\$ 251,001	\$ -
<i>plus</i> Interest Earned	\$ 377	\$ 377	\$ 1,541	\$ 377	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 197,730	\$ 197,730	\$ 197,730	\$ 197,730	\$ -
	\$ 449,108	\$ 449,108	\$ 450,271	\$ 449,108	\$ -
EMPLOYEE ENTITLEMENTS RESERVE					
Opening Balance	\$ 192,187	\$ 192,187	\$ 192,187	\$ 192,187	\$ -
<i>plus</i> Interest Earned	\$ 288	\$ 288	\$ 1,197	\$ 288	\$ 0
Transfers to Reserve (from Plant Replacement Program)	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Transfers from Reserve (from Plant Replacement Program)	-\$ 30,000	\$ (30,000)	\$ -	\$ (30,000)	\$ -
	\$ 222,475	\$ 222,475	\$ 253,385	\$ 222,476	\$ 0
WASTE AND WATER MANAGEMENT RESERVE					
Opening Balance	\$ 18,290	\$ 18,290	\$ 18,290	\$ 18,290	\$ -
<i>plus</i> Interest Earned	\$ 27	\$ 27	\$ 156	\$ 27	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
	\$ 28,317	\$ 28,317	\$ 28,446	\$ 28,317	\$ -
OFFICE EQUIPMENT AND IT RESERVE					
Opening Balance	\$ 13,305	\$ 13,305	\$ 13,305	\$ 13,305	\$ -
<i>plus</i> Interest Earned	\$ 20	\$ 20	\$ 20	\$ 20	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
	\$ 83,325	\$ 83,325	\$ 83,326	\$ 83,325	\$ -

6. RESERVES

	ADOPTED BUDGET 2022-2023	CURRENT BUDGET 2022-2023	ACTUAL 28/02/2023	ESTIMATED CLOSING BALANCE 30/06/2023	PROPOSED BUDGET CHANGES
BUILDING ASSET MANAGEMENT RESERVE					
Opening Balance	\$ 199,240	\$ 199,240	\$ 199,240	\$ 199,240	\$ -
<i>plus</i> Interest Earned	\$ 299	\$ 299	\$ 1,205	\$ 299	\$ -
<i>less</i> Transfers from Reserve	\$ (42,735)	\$ (42,735)	\$ -	\$ (42,735)	\$ -
	\$ 156,804	\$ 156,804	\$ 200,445	\$ 156,804	\$ -
COMMUNITY ASSOCIATIONS RESERVE					
Opening Balance	\$ 50,350	\$ 50,350	\$ 50,350	\$ 50,350	\$ -
<i>plus</i> Interest Earned	\$ 76	\$ 76	\$ 334	\$ 76	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 16,034	\$ 16,034	\$ -	\$ 16,034	\$ -
<i>less</i> Transfers from Reserve	\$ (50,170)	\$ (50,170)	\$ (20,000)	\$ (50,170)	\$ -
	\$ 16,290	\$ 16,290	\$ 30,684	\$ 16,290	\$ -
RESERVES ROADWORKS					
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 78,282	\$ 78,282	\$ 78,282	\$ 78,282	\$ -
	\$ 78,282	\$ 78,282	\$ 78,282	\$ 78,282	\$ -
RESERVES LAND					
Opening Balance	\$ 122,136	\$ 122,136	\$ 122,136	\$ 122,136	\$ -
<i>plus</i> Interest Earned	\$ 183	\$ 183	\$ 829	\$ 183	\$ -
<i>plus</i> Transfers to Reserve Account	\$ -	\$ -	\$ -	\$ -	\$ -
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 122,319	\$ 122,319	\$ 122,965	\$ 122,319	\$ -
FRANKLAND RIVER SPORTING FACILITIES RESERVE					
Opening Balance	\$ 170,534	\$ 170,534	\$ 170,534	\$ 170,534	\$ -
<i>plus</i> Interest Earned	\$ 256	\$ 256	\$ 1,032	\$ 256	\$ -
<i>less</i> Transfers from Reserve	-\$ 170,790	\$ (170,790)	\$ -	\$ -	\$ 170,790
	\$ 170,790	-\$ 0	\$ 171,566	\$ 170,790	\$ 170,790

6. RESERVES

	ADOPTED BUDGET 2022-2023	CURRENT BUDGET 2022-2023	ACTUAL 28/02/2023	ESTIMATED CLOSING BALANCE 30/06/2023	PROPOSED BUDGET CHANGES
HOUSING RESERVE					
Opening Balance	\$ 370,005	\$ 370,005	\$ 370,005	\$ 370,005	\$ -
<i>plus</i> Interest Earned	\$ 555	\$ 555	\$ 2,365	\$ 555	\$ -
	\$ 370,560	\$ 370,560	\$ 372,371	\$ 370,560	\$ -
ASSET REPLACEMENT FUND - FRANKLAND RIVER BOWLING GREEN RESERVE					
Opening Balance	\$ 72,606	\$ 72,606	\$ 72,606	\$ 72,606	\$ -
<i>plus</i> Interest Earned	\$ 109	\$ 109	\$ 497	\$ 109	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
	\$ 77,715	\$ 77,715	\$ 73,103	\$ 77,715	\$ -
ASSET REPLACEMENT FUND - CRANBROOK BOWLING GREEN RESERVE					
Opening Balance	\$ 77,606	\$ 77,606	\$ 77,606	\$ 77,606	\$ -
<i>plus</i> Interest Earned	\$ 116	\$ 116	\$ 504	\$ 116	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
	\$ 82,722	\$ 82,722	\$ 78,110	\$ 82,722	\$ -
RATE DISCOUNT RESERVE					
Opening Balance	\$ 917,174	\$ 917,174	\$ 917,174	\$ 917,174	\$ -
<i>plus</i> Interest Earned	\$ 1,376	\$ 1,376	\$ 5,773	\$ 1,376	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 210,579	\$ 210,579	\$ 210,579	\$ 210,579	\$ -
<i>less</i> Transfers from Reserve	-\$ 564,935	\$ (768,936)	\$ (12,706)	\$ (216,706)	\$ 552,230
	\$ 564,194	\$ 360,193	\$ 1,120,821	\$ 912,423	\$ 552,230
EMERGENCY RESPONSE RESERVE					
Opening Balance	\$ 83,762	\$ 83,762	\$ 83,762	\$ 83,762	\$ -
<i>plus</i> Interest Earned	\$ 126	\$ 126	\$ 514	\$ 126	\$ -
<i>plus</i> Transfers to Reserve Account	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
	\$ 103,887	\$ 103,887	\$ 104,276	\$ 103,887	\$ -

6. RESERVES

	ADOPTED BUDGET 2022-2023	CURRENT BUDGET 2022-2023	ACTUAL 28/02/2023	ESTIMATED CLOSING BALANCE 30/06/2023	PROPOSED BUDGET CHANGES
WORKS DEPOT RESERVE					
Opening Balance	\$ 159,544	\$ 159,544	\$ 159,544	\$ 159,544	\$ -
<i>plus</i> Interest Earned	\$ 239	\$ 239	\$ 1,015	\$ 239	\$ -
	\$ 159,783	\$ 159,783	\$ 160,559	\$ 159,783	\$ -
CRANBROOK YOUTH PRECINCT RESERVE					
Opening Balance	\$ 7,203	\$ 7,203	\$ -	\$ 7,203	\$ -
<i>plus</i> Interest Earned	\$ 11	\$ 11	\$ -	\$ 11	\$ -
	\$ 7,214	\$ 7,214	\$ -	\$ 7,214	\$ -
REFUSE SITES RESERVE					
<i>plus</i> Transfers to Reserve Account	\$ 40,254	\$ 40,254	\$ 40,254	\$ 40,254	-\$ 0
<i>less</i> Transfers from Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 40,254	\$ 40,254	\$ 40,254	\$ 40,254	-\$ 0
TOTALS					
Opening Balance	\$ 2,704,944	\$ 2,704,944	\$ 2,697,741	\$ 2,704,944	\$ -
<i>plus</i> Interest Earned	\$ 4,057	\$ 4,057	\$ 16,984	\$ 4,058	\$ 0
<i>plus</i> Transfers to Reserve Account	\$ 712,879	\$ 712,879	\$ 686,845	\$ 712,879	-\$ 0
<i>less</i> Transfers from Reserve	-\$ 858,630	-\$ 1,062,631	-\$ 32,706	-\$ 339,611	\$ 723,020
	\$ 2,563,251	\$ 2,359,250	\$ 3,368,866	\$ 3,082,269	\$ 723,020

SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 28 February 2023

7. CAPITAL

			Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 30-Jun-23	Variance From Budget	Proposed Budget Amendment
03 GENERAL PURPOSE FUNDING									
031 Rates - Capital Expenditure									
031299	701	RATES - Transfer to Reserves	\$ 210,579	\$ 210,579	\$ 210,579	\$ -	\$ 210,579	0	
031 Total Rates - Capital Expenditure			\$ 210,579	\$ 210,579	\$ 210,579	\$ -	\$ 210,579		\$ -
032 Other General Purpose Funding - Capital Expenditure									
032299	701	GEN PUR - Transfer Interest to Reserves	\$ 4,057	\$ 4,057	\$ 16,984	\$ -	\$ 16,984	12,927	
032 Total Other General Purpose Funding - Capital Expenditure			\$ 4,057	\$ 4,057	\$ 16,984	\$ -	\$ 16,984		\$ -
03 TOTAL GENERAL PURPOSE FUNDING - CAPITAL EXPENDITURE			\$ 214,636	\$ 214,636	\$ 227,563	\$ -	\$ 227,563		\$ -
							\$ -		
04 GOVERNANCE									
042 Governance - General - Capital Expenditure									
042212	525	Capital Expense - Admin Vehicles	\$ 107,000	\$ 107,000	\$ 111,424	\$ -	\$ 111,424	4,424	
042299	701	GEN GOV - Transfer to Reserves	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	-	
042 Total Governance - General - Capital Expenditure			\$ 237,000	\$ 237,000	\$ 241,424	\$ -	\$ 241,424		\$ -
042 Governance - General - Capital Revenue									
042300	180	Capital Revenue - Proceeds on Disposal of Asset	\$ 122,600	\$ 122,600	\$ 127,242		\$ 122,600	-	
042301		GEN GOV - Realisation on Disposal of Asset	\$ (122,600)	\$ (122,600)	\$ (127,242)		\$ (122,600)	-	
042399	601.00	GEN GOV - Transfer from Reserves	\$ 30,000	\$ 30,000	\$ -		\$ 30,000	-	
042 Total Governance - General - Capital Revenue			\$ 30,000	\$ 30,000	\$ (0)	\$ -	\$ 30,000		\$ -
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE			\$ 237,000	\$ 237,000	\$ 241,424	\$ -	\$ 241,424		\$ -
04 TOTAL GOVERNANCE - CAPITAL REVENUE			\$ 30,000	\$ 30,000	\$ (0)	\$ -	\$ 30,000		\$ -
							\$ -		
05 LAW ORDER & PUBLIC SAFETY									
051 Fire Prevention - Capital Expenditure									
051200	521	Capital Expense - Buildings	\$ 1,103,000	\$ 1,103,000	\$ -	\$ -	\$ -	(1,103,000)	\$ (1,103,000)
051270	408	CESM - Lease Principal Repayments	\$ 18,809	\$ 18,809	\$ 12,504	\$ -	\$ 18,809	-	\$ -
051 Total Fire Prevention - Capital Expenditure			\$ 1,121,809	\$ 1,121,809	\$ 12,504	\$ -	\$ 18,809		\$ (1,103,000)
051 Fire Prevention - Capital Revenue									
051302	2	Capital Revenue - ESL Grant	\$ 1,103,000	\$ 1,103,000	\$ -		\$ -	(1,103,000)	\$ (1,103,000)
051 Total Fire Prevention - Capital Revenue			\$ 1,103,000	\$ 1,103,000	\$ -		\$ -		\$ (1,103,000)
053 Other Law Order & Public Safety - Capital Expenditure									
053200	525	Capital Expense - Plant & Equipment	\$ 110,000	\$ 110,000	\$ -		\$ 110,000	-	\$ -

7. CAPITAL

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 30-Jun-23	Variance From Budget	Proposed Budget Amendment
053299 701 OLOPS - Transfer to Reserves	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	-	\$ -
053 Total Other Law Order & Public Safety - Capital Expenditure	\$ 130,000	\$ 130,000	\$ 20,000	\$ -	\$ 130,000		\$ -
053 Other Law Order & Public Safety - Capital Revenue							
053300 2 Capital Revenue - Grant Funding	\$ 110,000	\$ 110,000	\$ -		\$ 110,000	-	\$ -
053 Total Other Law Order & Public Safety - Capital Revenue	\$ 110,000	\$ 110,000	\$ -		\$ 110,000		\$ -
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE	\$ 1,251,809	\$ 1,251,809	\$ 32,504	\$ -	\$ 148,809		\$ (1,103,000)
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE	\$ 1,213,000	\$ 1,213,000	\$ -	\$ -	\$ 110,000		\$ (1,103,000)
09 HOUSING							
091 Staff Housing - Capital Expenditure							
091280 411 STF HOUSE - Loan Principal Repayments	\$ 34,516	\$ 34,516	\$ 17,076	\$ -	\$ 34,516	-	\$ -
091 Total Staff Housing - Capital Expenditure	\$ 34,516	\$ 34,516	\$ 17,076	\$ -	\$ 34,516		\$ -
09 TOTAL HOUSING - CAPITAL EXPENDITURE	\$ 34,516	\$ 34,516	\$ 17,076	\$ -	\$ 34,516		\$ -
COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Capital Expenditure							
101299 701 SAN - Transfer to Reserves	\$ 40,254	\$ 40,254	\$ 40,254	\$ -	\$ 40,254	-	\$ -
101 Total Sanitation - Household Waste - Capital Expenditure	\$ 40,254	\$ 40,254	\$ 40,254	\$ -	\$ 40,254		\$ -
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE	\$ 40,254	\$ 40,254	\$ 40,254	\$ -	\$ 40,254		\$ -
11 RECREATION & CULTURE							
111 Public Halls & Civic Centres - Capital Expenditure							
111207 521 Capital Expense - Buildings	\$ 42,735	\$ 42,735	\$ -	\$ -	\$ 42,735	-	\$ -
111 Total Public Halls & Civic Centres - Capital Expenditure	\$ 67,735	\$ 42,735	\$ -	\$ -	\$ 42,735		\$ -
112 Swimming Areas & Beaches - Capital Expenditure							
112203 521 Capital Expense - Lake Poorrarecup Major Maintenance	\$ 62,938	\$ 97,938	\$ -	\$ 72,376	\$ 97,938	-	\$ -
112205 521 Capital Expense - Lake Nunijup Ablutions	\$ -	\$ 75,000	\$ 6,476	\$ 43,183	\$ 75,000	-	\$ -
112 Total Swimming Areas & Beaches - Capital Expenditure	\$ 62,938	\$ 172,938	\$ 6,476	\$ 115,559	\$ 172,938		\$ -

7. CAPITAL

		Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 30-Jun-23	Variance From Budget	Proposed Budget Amendment
112	Swimming Areas & Beaches - Capital Revenue							
112302	2 Capital Revenue - Lake Poorrarecup Ablutions Grant	\$ 62,938	\$ 62,938	\$ -		\$ 62,938	-	\$ -
112	Total Swimming Areas & Beaches - Capital Revenue	\$ 62,938	\$ 62,938	\$ -		\$ 62,938		\$ -
113	Other Recreation & Sport - Capital Expenditure							
113203	525 Capital Expense - Minor Plant & Equip - Parks & Gardens	\$ -	\$ -	\$ 12,923	\$ -	\$ 12,923	12,923	\$ 12,923
113205	521 Capital Expense - Frankland River Community Facility	\$ 2,972,025	\$ 2,972,025	\$ -	\$ -	\$ -	(2,972,025)	\$ (2,972,025)
113225	541 Capital Expense - Other Infrastructure Acquisition	\$ 246,480	\$ 261,480	\$ -	\$ -	\$ 261,480	-	\$ -
113226	541 Capital Expense - Other Infrastructure Frankland River	\$ 820,000	\$ 1,024,000	\$ 441,958	\$ 498,680	\$ 1,055,250	31,250	\$ 31,250
113299	701 OTH REC - Transfer to Reserves	\$ 26,034	\$ 26,034	\$ -	\$ -	\$ 26,034	-	\$ -
113	Total Other Recreation & Sport - Capital Expenditure	\$ 4,064,539	\$ 4,283,539	\$ 454,881	\$ 498,680	\$ 1,355,687		\$ (2,927,852)
113	Other Recreation & Sport - Capital Revenue							
113300	2 Capital Revenue - Grant Income	\$ 820,000	\$ 820,000	\$ 441,469		\$ 820,000	-	\$ -
113303	2 Capital Revenue - Contributions & Donations Other Rec & Sport	\$ 103,500	\$ 103,500	\$ -		\$ -	(103,500)	\$ (103,500)
113314	2 Capital Revenue - Tenterden Tennis Club CSRFF Grant	\$ 82,160	\$ 82,160	\$ -		\$ 82,160	-	\$ -
113315	2 Capital Revenue - Tenterden Tennis Club - Club Funds	\$ 82,160	\$ 82,160	\$ -		\$ 82,160	-	\$ -
113326	2 Capital Revenue - Frankland River Community Facility BBRF Grant	\$ 1,452,628	\$ 1,452,628	\$ -		\$ -	(1,452,628)	\$ (1,452,628)
113380	210 OTH REC - New Loan Borrowings	\$ 700,170	\$ 700,170	\$ -		\$ -	(700,170)	\$ (700,170)
113399	200 OTH REC - Transfer from Reserves	\$ 828,632	\$ 1,032,632	\$ 32,706		\$ 309,611	(723,021)	\$ (723,021)
113	Total Other Recreation & Sport - Capital Revenue	\$ 4,069,250	\$ 4,273,250	\$ 474,175	\$ -	\$ 1,293,931		\$ (2,979,319)
11	TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE	\$ 4,195,212	\$ 4,499,212	\$ 461,357	\$ 614,239	\$ 1,571,360		\$ (2,927,852)
11	TOTAL RECREATION & CULTURE - CAPITAL REVENUE	\$ 4,132,188	\$ 4,336,188	\$ 474,175	\$ -	\$ 1,356,869		\$ (2,979,319)
12	TRANSPORT							
121	Streets Roads Bridges & Depot Construction - Capital Expenditure							
121200	541 Capital Expense - Bridge Program Works							
B4255A	541 Bridge 4255A - Wingebellup Road	\$ -	\$ 40,000	\$ 40,280	\$ -	\$ 40,280	280	
B0272	541 Bridge 0272 - Boyup Brook Cranbrook Road	\$ -	\$ 14,228	\$ 14,670	\$ -	\$ 14,670	442	
	Sub Total Capital Expense - Bridge Program Works	\$ -	\$ 54,228	\$ 54,950	\$ -	\$ 54,950		\$ -

7. CAPITAL

			Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 30-Jun-23	Variance From Budget	Proposed Budget Amendment
121201	541	<u>Capital Expense - Regional Road Group Construction</u>							
RG003	541	Salt River Road	\$ 315,000	\$ 315,000	\$ 221,857	\$ -	\$ 315,000	-	
RG007	541	Shamrock Road	\$ 240,000	\$ 240,000	\$ 203,903	\$ -	\$ 240,000	-	
RG008	541	Stockyard Road	\$ 270,000	\$ 270,000	\$ 145,651	\$ -	\$ 270,000	-	
RG523	541	Wingebellup Road	\$ 120,000	\$ 120,000	\$ 84,306	\$ -	\$ 120,000	-	
RG560	541	Kojonup Frankland Road	\$ 285,000	\$ 285,000	\$ 165,006	\$ -	\$ 285,000	-	
		<u>Sub Total Capital Expense - Regional Road Group Construction</u>	<u>\$ 1,230,000</u>	<u>\$ 1,230,000</u>	<u>\$ 820,723</u>	<u>\$ -</u>	<u>\$ 1,230,000</u>		<u>\$ -</u>
121202	541	<u>Capital Expense - Council Funded Road Construction</u>							
CF013	541	Bokerup Road	\$ 60,000	\$ 60,000	\$ 82,208	\$ -	\$ 60,000	-	
CF024	541	Newton Road	\$ 60,000	\$ 60,000	\$ 4,141	\$ -	\$ 60,000	-	
CF106	541	Thompson Road	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000	-	
		<u>Sub Total Capital Expense - Council Funded Road Construction</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 86,349</u>	<u>\$ -</u>	<u>\$ 180,000</u>		<u>\$ -</u>
121203	541	<u>Capital Expense - Roads to Recovery Construction</u>							
AU001	541	Yeriminup Road	\$ 161,861	\$ 161,861	\$ 49,870	\$ -	\$ 161,861	-	
AU047	541	Boyup Brook Cranbrook Road	\$ 226,076	\$ 226,076	\$ 6,397	\$ -	\$ 226,076	-	
		<u>Sub Total Capital Expense - Roads to Recovery Construction</u>	<u>\$ 387,937</u>	<u>\$ 387,937</u>	<u>\$ 56,267</u>	<u>\$ -</u>	<u>\$ 387,937</u>		<u>\$ -</u>
121204	541	<u>Capital Expense - Black Spot Construction</u>							
BS016	541	Boyacup Road - Black Spot	\$ 39,000	\$ 39,000	\$ 22,904	\$ -	\$ 39,000	-	
CR058	541	Ferngrove Road - Commodity Route	\$ 45,000	\$ 45,000	\$ 21,591	\$ -	\$ 45,000	-	
		<u>Sub Total Capital Expense - Commodity Route Construction</u>	<u>\$ 84,000</u>	<u>\$ 84,000</u>	<u>\$ 44,495</u>	<u>\$ -</u>	<u>\$ 84,000</u>		<u>\$ -</u>
121209	541	Capital Expense - Depot Upgrade Cranbrook	\$ -	\$ -	\$ -	\$ -	\$ 15,000	15,000	\$ 15,000
121299	701	ROADC - Transfer to Reserves	\$ 78,282	\$ 78,282	\$ 78,282	\$ -	\$ 78,282	-	\$ -
121		Total Streets Roads Bridges & Depot Construction - Capital Expenditure	\$ 1,960,219	\$ 2,014,447	\$ 1,141,066	\$ -	\$ 2,030,169		\$ 15,000
122		Streets Roads Bridges & Depot Construction - Capital Revenue							
122300	2	Capital Revenue - Grant - Road Project Grants (RRG)	\$ 820,000	\$ 820,000	\$ 584,000	\$ -	\$ 820,000	-	\$ -
122301	2	Capital Revenue - Grant - Roads to Recovery Grants	\$ 323,722	\$ 323,722	\$ 35,142	\$ -	\$ 323,722	-	\$ -
122305	2	Capital Revenue - Grant - Black Spot Grants	\$ 26,000	\$ 26,000	\$ 810	\$ -	\$ 26,000	-	\$ -
122308	2	Capital Revenue - Grant - Commodity Route Funding	\$ 30,000	\$ 30,000	\$ 21,591	\$ -	\$ 30,000	-	\$ -
122		Total Streets Roads Bridges & Depot Construction - Capital Revenue	\$ 1,199,722	\$ 1,199,722	\$ 641,543	\$ -	\$ 1,199,722		\$ -
123		Road Plant Purchases - Capital Expenditure							
123200	525	PLANT - Light Plant & Equipment (Capital)	\$ 263,500	\$ 263,500	\$ 185,506	\$ 75,963	\$ 268,500	5,000	\$ 5,000
123201	525	PLANT - Heavy Plant & Equipment (Capital)	\$ 346,000	\$ 346,000	\$ 166,000	\$ 143,212	\$ 346,000	-	\$ -
123299	701	PLANT - Transfer to Reserves	\$ 197,730	\$ 197,730	\$ 197,730	\$ -	\$ 197,730	-	\$ -
123		Total Road Plant Purchases - Capital Expenditure	\$ 807,230	\$ 807,230	\$ 549,236	\$ 219,175	\$ 812,230		\$ 5,000
123		Road Plant Purchases - Capital Revenue							
123300	180	PLANT - Proceeds on Disposal of Asset	\$ 337,900	\$ 337,900	\$ 235,742	\$ -	\$ 337,900	-	\$ -
123302		PLANT - Realisation on Disposal of Asset	\$ (337,900)	\$ (337,900)	\$ (235,742)	\$ -	\$ (337,900)	-	\$ -

7. CAPITAL

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 30-Jun-23	Variance From Budget	Proposed Budget Amendment
123							
126							
126201 541							
126							
126							
126300 2							
126							
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE	\$ 2,892,449	\$ 2,946,677	\$ 1,690,302	\$ 222,629	\$ 2,904,899		\$ (42,500)
12 TOTAL TRANSPORT - CAPITAL REVENUE	\$ 1,262,222	\$ 1,262,222	\$ 641,543	\$ -	\$ 1,230,972		\$ (31,250)
13 ECONOMIC SERVICES							
132							
132206 541							
132							
136							
136299							
136							
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE	\$ 30,000	\$ 30,000	\$ 10,000	\$ -	\$ 30,000		\$ -
TOTAL CAPITAL EXPENDITURE	\$ 8,895,876	\$ 9,254,104	\$ 2,720,480	\$ 836,868	\$ 5,198,825		\$ (4,073,352)
TOTAL CAPITAL REVENUE	\$ 6,637,410	\$ 6,841,410	\$ 1,115,718		\$ 2,727,841		\$ (4,113,569)

SHIRE OF CRANBROOK
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 28 February 2023

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
03 GENERAL PURPOSE FUNDING							
031 Rate Revenue - Operating Expenditure							
031000 Expense - Administration Allocation Rates	99,676	99,676	60,580	-	\$ 99,676	\$ -	
031002 Expense - Valuation Expenses	11,000	11,000	755	-	\$ 11,000	\$ -	
031003 Expense - Title Searches	200	200	-	-	\$ 200	\$ -	
031004 Expense - Debt Collection	5,000	5,000	-	-	\$ 5,000	\$ -	
031006 Expense - Rates Incentive Prize	1,500	1,500	1,300	-	\$ 1,500	\$ -	
031 Total Rate Revenue - Operating Expenditure	\$ 117,376	\$ 117,376	\$ 62,635	\$ -	\$ 117,376		\$ -
031 Rate Revenue - Operating Revenue							
031100 Revenue - General Rates Levied	2,805,715	2,805,715	2,805,716		\$ 2,805,716	\$ 1	
031101 Revenue - Ex-Gratia Rates	45,446	73,446	72,905		\$ 73,446	\$ -	
031102 Revenue - Penalty Interest Raised on Rates	6,500	6,500	4,316		\$ 6,500	\$ -	
031103 Revenue - Rates Written-off	(500)	(500)	(259)		\$ (259)	\$ 241	
031104 Revenue - Reimbursement of Debt Collection	5,000	5,000	-		\$ 5,000	\$ -	
031105 Revenue - Rates Instalment Interest	10,500	10,500	10,341		\$ 10,500	\$ -	
031106 Revenue - Rates Administration Charges	2,200	2,200	3,980		\$ 3,980	\$ 1,780	
031107 Revenue - Rate Enquiries	2,500	2,500	1,845		\$ 2,500	\$ -	
031108 Revenue - Interim Rates	2,000	2,000	7,112		\$ 7,000	\$ 5,000	5,000
031 Total Rate Revenue - Operating Revenue	\$ 2,879,361	\$ 2,907,361	\$ 2,905,955		\$ 2,914,383		\$ 5,000
032 Other General Purpose Funding - Operating Revenue							
032100 Revenue - Financial Assistance Grant	98,719	236,284	177,213		\$ 236,284	\$ -	
032101 Revenue - Local Roads Grant	93,274	142,615	106,961		\$ 142,615	\$ -	
032102 Revenue - Municipal Interest	2,000	2,000	10,574		\$ 14,000	\$ 12,000	12,000
032103 Revenue - Reserves Interest	4,057	4,057	16,984		\$ 16,984	\$ 12,927	
032104 Revenue - Dividends/Other Interest	200	200	200		\$ 200	\$ -	
032105 Revenue - Sundry Debtor Interest	200	200	233		\$ 233	\$ 33	
032 Total Other General Purpose Funding - Operating Revenue	\$ 198,450	\$ 385,356	\$ 312,166		\$ 410,316		\$ 12,000
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE	\$ 117,376	\$ 117,376	\$ 62,635	\$ -	\$ 117,376		\$ -
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE	\$ 3,077,811	\$ 3,292,717	\$ 3,218,120		\$ 3,324,699		\$ 17,000

8. OPERATING

04 GOVERNANCE

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
041 Members Of Council - Operating Expenditure							
041000	Expense - Administration Allocation Governance	228,617	228,617	138,945	-	\$ 228,617	\$ -
041001	Expense - Members Travel Expenses	500	500	1,357	-	\$ 1,357	\$ 857
041002	Expense - Members Conference Exp	5,200	5,200	2,610	-	\$ 5,200	\$ -
041003	Expense - Council Election Exp	-	-	-	-	\$ -	\$ -
041004	Expense - President's Allowance	6,000	6,000	3,000	-	\$ 6,000	\$ -
041005	Expense - Receptions & Civic Functions	15,000	15,000	7,717	185	\$ 15,000	\$ -
041006	Expense - Members Insurance	15,869	15,869	15,514	-	\$ 15,514	\$ (355)
041007	Expense - Members Subscriptions	3,200	3,200	550	-	\$ 3,200	\$ -
041008	Expense - Members Telecommunication Allowance	6,000	6,000	3,069	-	\$ 6,000	\$ -
041009	Expense - Members Meeting Allowance	50,000	50,000	25,000	-	\$ 50,000	\$ -
041010	Expense - Members Advertising Exp	750	750	533	-	\$ 750	\$ -
041012	Expense - Members Other Sundry Items	2,000	2,000	9	-	\$ 2,000	\$ -
041013	Expense - Audit Fees	-	-	-	-	\$ -	\$ -
041016	Expense - Deputy President's Allowance	1,500	1,500	750	-	\$ 1,500	\$ -
041017	Expense - Members Training	5,000	5,000	2,650	1,590	\$ 5,000	\$ -
041018	Expense - Integrated Planning + Reporting	-	-	-	-	\$ -	\$ -
041019	Expense - Asset Revaluations	-	-	-	-	\$ -	\$ -
041020	Expense - VROC Expenses	-	-	-	-	\$ -	\$ -
041021	Expense - Professional Services	-	-	-	-	\$ -	\$ -
041 Total Members Of Council - Operating Expenditure		\$ 339,635	\$ 339,635	\$ 201,704	\$ 1,775	\$ 340,137	\$ -
041 Members Of Council - Operating Revenue							
041102	Revenue - Members Reimbursements	100	100	-		\$ 100	\$ -
041103	Revenue - Sale of Used Equipment	500	500	-		\$ 500	\$ -
041 Total Members Of Council - Operating Revenue		\$ 600	\$ 600	\$ -		\$ 600	\$ -
042 Governance - General - Operating Expenditure							
042001	Expense - Admin Building Expenses	48,268	48,268	23,134	899	\$ 48,268	\$ -
042003	Expense - Admin Workers Compensation Premium	33,300	33,300	30,588	-	\$ 30,588	\$ (2,712)
042004	Expense - Office Equipment Maintenance	5,000	5,000	4,286	-	\$ 5,000	\$ -
042005	Expense - Computer Equipment Maintenance	97,600	97,600	79,593	-	\$ 97,600	\$ -
042006	Expense - Admin Telephone	27,000	27,000	13,247	2,063	\$ 27,000	\$ -
042007	Expense - CEO Expense Account	-	-	-	-	\$ -	\$ -
042008	Expense - Admin Legal Expenses	7,500	7,500	4,436	-	\$ 7,500	\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
042009 Expense - Admin Staff Training	15,000	15,000	6,852	4,595	\$ 25,000	\$ 10,000	10,000
042010 Expense - Admin Printing & Stationery	7,500	7,500	3,903	1,210	\$ 7,500	\$ -	
042011 Expense - Fringe Benefits Tax	47,324	47,324	28,327	-	\$ 47,324	\$ -	
<i>FBT ie code correction</i>		\$ -			\$ 47,324	\$ 47,324	\$ 47,324
<i>FBT ie code correction</i>		\$ 47,324			\$ -	\$ (47,324)	\$ (47,324)
042012 Expense - Admin Conference Exp	-	-	-	-	\$ -	\$ -	-
042013 Expense - Admin Staff Uniform	4,500	4,500	1,961	-	\$ 4,500	\$ -	
042014 Expense - Contract Financial Services	8,000	8,000	-	-	\$ 8,000	\$ -	-
042015 Expense - Admin Insurance Premium	28,849	28,849	30,931	-	\$ 30,931	\$ 2,082	
042016 Expense - Admin Subscriptions	2,870	2,870	4,695	-	\$ 4,695	\$ 1,825	
042017 Expense - Admin Advertising	7,000	7,000	2,053	-	\$ 7,000	\$ -	
042018 Expense - Admin Postage & Freight	3,000	3,000	2,727	-	\$ 3,000	\$ -	
042019 Expense - Bank Charges	200	200	103	-	\$ 200	\$ -	
042020 Expense - Admin Vehicle Expenses	30,000	30,000	10,477	-	\$ 20,000	\$ (10,000)	(10,000)
042021 Expense - Unders & Overs	1	1	(1)	-	\$ 1	\$ -	
042022 Expense - Other Admin Office Exp	2,000	2,000	1,507	168	\$ 2,000	\$ -	
042023 Expense - Merchant & Bank Fees	5,700	5,700	4,959	-	\$ 5,700	\$ -	
042024 Expense - Website Upgrade	-	-	-	-	\$ -	\$ -	
042025 Expense - Software Upgrade	-	-	-	-	\$ -	\$ -	-
042026 Expense - Overdraft Interest	-	-	-	-	\$ -	\$ -	
042051 Expense - Admin Housing Allowance	11,929	11,929	8,169	-	\$ 11,929	\$ -	
042052 Expense - Admin Employee Expenses	760,314	760,314	487,721	-	\$ 773,314	\$ 13,000	13,000
042053 Expense - HR Expenses	10,000	10,000	1,039	827	\$ 5,000	\$ (5,000)	(5,000)
042054 Expense - Pandemic Expenditure	15,000	15,000	7,587	-	\$ 7,587	\$ (7,413)	(7,413)
042055 Expense - Admin Computers	11,800	11,800	6,589	1,127	\$ 11,800	\$ -	
042057 Expense - Desks/Chairs/Office Equipment	7,500	7,500	2,634	-	\$ 7,500	\$ -	
042058 Expense - Master Key System Maintenance	-	-	-	-	\$ -	\$ -	
042089 Expense - Staff Housing Allocation	19,267	19,267	8,224	-	\$ 19,267	\$ -	
042090 Expense - Depreciation Administration	98,280	98,280	60,070	-	\$ 98,280	\$ -	
042091 Expense - Loss on Sale of Assets Admin	-	-	-	-	\$ -	\$ -	
042099 Expense - Administration Costs Allocated	(1,277,902)	(1,277,902)	(776,665)	-	\$ (1,277,902)	\$ -	
042 Total Governance - General - Operating Expenditure	\$ 36,800	\$ 36,800	\$ 59,146	\$ 10,889	\$ 38,583		\$ 587

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
042 Governance - General - Operating Revenue							
042101 Revenue - Admin Reimbursements	1,000	1,000	182		\$ 1,000	\$ -	
042102 Revenue - Photocopying Charges	100	100	197		\$ 197	\$ 97	
042103 Revenue - Secretarial / Other Charges	100	100	245		\$ 245	\$ 145	
042107 Revenue - Paid Parental Leave Reimbursement	15,000	15,000	32,498		\$ 35,000	\$ 20,000	20,000
042109 Revenue - Property Insurance Reimbursements	-	-	14,617		\$ 14,617	\$ 14,617	14,617
042199 Revenue - Profit on Sale of Assets Admin	20,600	20,600	26,297		\$ 26,297	\$ 5,697	
042 Total Governance - General - Operating Revenue	\$ 36,800	\$ 36,800	\$ 74,035	\$ -	\$ 77,355		\$ 34,617
043 Governance - Other - Operating Expenditure							
043001 Expense - Adverse Event Plan	-	-	-	-	\$ -	\$ -	
043013 OTH GOV - Audit Fees	35,000	35,000	34,900	-	\$ 35,000	\$ -	
043018 OTH GOV - Integrated Planning & Reporting	25,000	25,000	1,600	-	\$ 25,000	\$ -	
043019 OTH GOV - Asset Revaluations	100,000	100,000	-	89,400	\$ 90,000	\$ (10,000)	(10,000)
043020 OTH GOV - VROC Expenses	2,000	2,000	1,895	-	\$ 2,000	\$ -	
043021 OTH GOV - Professional Services	80,000	80,000	34,071		\$ 70,000	\$ (10,000)	(10,000)
<i>Other consultants</i>					\$ 32,000		
<i>Waste management strategy</i>					\$ 30,000		
<i>Financial Management Review</i>					\$ 8,000		
043060 OTH GOV - Subscriptions	17,750	17,750	18,673		\$ 18,673	\$ 923	
<i>WALGA Membership and Subscriptions</i>					17,350		
<i>Albany Chamber of Commerce</i>					400		
043 Total Other Governance - Operating Expenditure	\$ 259,750	\$ 259,750	\$ 91,139	\$ 89,400	\$ 240,673		-\$ 20,000
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE	\$ 636,185	\$ 636,185	\$ 351,990	\$ 102,064	\$ 619,392		\$ (19,413)
04 TOTAL GOVERNANCE - OPERATING REVENUE	\$ 37,400	\$ 37,400	\$ 74,035	\$ -	\$ 77,955		\$ 34,617

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
05 LAW, ORDER & PUBLIC SAFETY							
051 Fire Prevention (ESL) - Operating Expenditure							
051001	Expense - ESL Purchase Minor Plant & Equip	10,000	10,000	13,441	-	\$ 13,441	\$ 3,441
051002	Expense - ESL Maintenance Vehicles & Trailers	22,000	22,000	11,403	2,545	\$ 22,000	\$ -
051003	Expense - ESL Maintenance Plant & Equipment	-	-	2,702	-	\$ 11,100	\$ 11,100
051004	Expense - ESL Maintenance Land & Buildings	6,114	6,114	5,766	-	\$ 6,114	\$ -
051005	Expense - ESL Clothing & Accessories	7,857	7,857	12,985	-	\$ 18,041	\$ 10,184
051006	Expense - ESL Utilities, Rates & Taxes	2,000	2,000	2,600	-	\$ 2,600	\$ 600
051007	Expense - ESL Other Goods & Services	3,500	3,500	1,396	-	\$ 3,500	\$ -
051008	Expense - ESL Insurances - Fire Prevention	39,029	39,029	36,252	-	\$ 36,252	\$ (2,777)
051 Total Fire Prevention (ESL) - Operating Expenditure		\$ 90,500	\$ 90,500	\$ 86,544	\$ 2,545	\$ 113,048	\$ 21,284
051 Fire Prevention (ESL) - Operating Revenue							
051100	Revenue - ESL Grant	90,500	90,500	52,168		\$ 104,336	\$ 13,836
051101	Revenue - ESL Collection Fee	4,000	4,000	4,000		\$ 4,000	\$ -
051 Total Fire Prevention (ESL) - Operating Revenue		\$ 94,500	\$ 94,500	\$ 56,168		\$ 108,336	\$ 13,836
051 Fire Prevention (Council) - Operating Expenditure							
051000	Expense - Administration Allocation Fire Prevention	66,706	66,706	40,542	-	\$ 66,706	\$ -
051010	Expense - Council Fire Prevention	65,936	65,936	20,006	125,008	\$ 115,436	\$ 49,500
051011	Expense - Council Fire Maps	500	500	-	-	\$ 500	\$ -
051089	Expense - Staff Housing Allocation	3,285	3,285	1,397	-	\$ 3,285	\$ -
051090	Expense - Depreciation Fire Prevention	154,000	154,000	101,902	-	\$ 154,000	\$ -
051 Total Fire Prevention (Council) - Operating Expenditure		\$ 290,427	\$ 290,427	\$ 163,847	\$ 125,008	\$ 339,927	\$ 49,500
051 Fire Prevention (Council) - Operating Revenue							
051111	Revenue - Council Sale of Fire Maps	100	100	114		\$ 114	\$ 14
051112	Revenue - Council Fire Mitigation	30,000	30,000	-		\$ 79,500	\$ 49,500
051 Total Fire Prevention (Council) - Operating Revenue		\$ 30,100	\$ 30,100	\$ 114	\$ -	\$ 79,614	\$ 49,500
051 Fire Prevention (CESM) - Operating Expenditure							
051020	Expense - CESM Employee Expenses	121,554	121,554	94,702	-	\$ 121,554	\$ -
051021	Expense - CESM Administration Expenses	1,500	1,500	467	-	\$ 1,500	\$ -
051022	Expense - CESM Vehicle Expenses	7,000	7,000	2,486	-	\$ 7,000	\$ -
051023	Expense - CESM Vehicle Interest Expense on Lease	878	878	618	-	\$ 878	\$ -
051 Total Fire Prevention (CESM) - Operating Expenditure		\$ 130,932	\$ 130,932	\$ 98,274	\$ -	\$ 130,932	\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
051 Fire Prevention (CESM) - Operating Revenue							
051120 Revenue - CESM Contributions & Reimbursements	130,275	130,275	90,015		\$ 130,275	\$ -	-
051 Total Fire Prevention (CESM) - Operating Revenue	\$ 130,275	\$ 130,275	\$ 90,015		\$ 130,275		\$ -
052 Animal Control - Operating Expenditure							
052000 Expense - Administration Allocation Animal Control	10,734	10,734	6,524	-	\$ 10,734	\$ -	-
052001 Expense - Pound Maintenance	1,656	1,656	633	-	\$ 1,656	\$ -	-
052002 Expense - Animal Control	86,792	86,792	70,199	855	\$ 86,792	\$ -	-
052 Total Animal Control - Operating Expenditure	\$ 99,182	\$ 99,182	\$ 77,357	\$ 855	\$ 99,182		\$ -
052 Animal Control - Operating Revenue							
052100 Revenue - Fines & Penalties Animal Control	200	200	250		\$ 250	\$ 50	
052101 Revenue - Dog Registration Fees	2,500	2,500	2,834		\$ 2,834	\$ 334	
052102 Revenue - Impounding Fees	300	300	100		\$ 300	\$ -	
052103 Revenue - Cat Registration Fees	200	200	208		\$ 208	\$ 8	
052104 Revenue - Animal Control Grant Funding	-	-	-		\$ -	\$ -	-
052 Total Animal Control - Operating Revenue	\$ 3,200	\$ 3,200	\$ 3,391	\$ -	\$ 3,591		\$ -
053 Other Law, Order & Public Safety - Operating Expenditure							
053000 Expense - Administration Allocation Other Law Order & Public Safety	8,818	8,818	5,359	-	\$ 8,818	\$ -	
053001 Expense - Local Laws	5,000	5,000	-	-	\$ 5,000	\$ -	
053002 Expense - Community Safety	-	-	420	-	\$ 4,800	\$ 4,800	4,800
053006 Expense - Security	-	-	-	-	\$ -	\$ -	-
053008 Expense - Fines Enforcement Expenses	-	-	-	-	\$ -	\$ -	-
053090 Expense - Depreciation Other Law Order & Public Safety	610	610	405	-	\$ 610	\$ -	-
053 Total Other Law, Order & Public Safety - Operating Expenditure	\$ 14,428	\$ 14,428	\$ 6,185	\$ -	\$ 19,228		\$ 4,800
053 Other Law, Order & Public Safety - Operating Revenue							
053101 Revenue - Community Safety Funding	-	-	4,800		\$ 4,800	\$ 4,800	4,800
053103 Revenue - Infringements	3,000	3,000	2,950		\$ 3,000	\$ -	-
053 Total Other Law, Order & Public Safety - Operating Revenue	\$ 3,000	\$ 3,000	\$ 7,750	\$ -	\$ 7,800		\$ 4,800
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE	\$ 625,469	\$ 625,469	\$ 432,207	\$ 128,408	\$ 702,317		\$ 75,584
05 TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE	\$ 261,075	\$ 261,075	\$ 157,438	\$ -	\$ 329,616		\$ 68,136

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
07 HEALTH							
074 Preventative Services - Administration & Inspection - Operating Expenditure							
074000 Expense - Administration Allocation Preventative Services	24,919	24,919	15,145	-	\$ 24,919	\$ -	
074001 Expense - Contract EHO	10,000	10,000	368	541	\$ 5,000	\$ (5,000)	(5,000)
074002 Expense - Control Expenses Other	1,500	1,500	463	55	\$ 1,500	\$ -	
074 Total Preventative Services - Administration & Inspection - Operatin	\$ 36,419	\$ 36,419	\$ 15,977	\$ 596	\$ 31,419		\$ (5,000)
074 Preventative Services - Administration & Inspection - Operating Revenue							
074102 Revenue - Septic Permit To Use Fee	500	500	-		\$ 500	\$ -	
074 Total Preventative Services - Administration & Inspection - Operatin	\$ 500	\$ 500	\$ -		\$ 500		\$ -
075 Preventative Services - Pest Control - Operating Expenditure							
075000 Expense - Mosquito Control	4,874	4,874	902	-	\$ 4,874	\$ -	\$ -
075 Total Preventative Services - Pest Control - Operating Expenditure	\$ 4,874	\$ 4,874	\$ 902	\$ -	\$ 4,874		\$ -
077 Other Health - Operating Expenditure							
077000 Expense - Administration Allocation Other Health	6,390	6,390	3,883	-	\$ 6,390	\$ -	
077001 Expense - Cranbrook Medical Service	12,000	12,000	-	-	\$ 12,000	\$ -	
077004 Expense - Frankland River Medical Service	12,000	12,000	5,000	-	\$ 12,000	\$ -	
077006 Expense - Health Employee Costs	-	-	517	-	\$ 7,000	\$ 7,000	\$ 7,000
077 Total Other Health - Operating Expenditure	\$ 30,390	\$ 30,390	\$ 9,400	\$ -	\$ 37,390		\$ 7,000
077 Other Health - Operating Revenue							
077100 Revenue - Food Act Registration	100	100	110		\$ 110	\$ 10	
077 Total Other Health - Operating Revenue	\$ 100	\$ 100	\$ 110		\$ 110		\$ -
07 TOTAL HEALTH - OPERATING EXPENDITURE	\$ 71,683	\$ 71,683	\$ 26,279	\$ 596	\$ 73,683		\$ 2,000
07 TOTAL HEALTH - OPERATING REVENUE	\$ 600	\$ 600	\$ 110		\$ 610		\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
08 EDUCATION & WELFARE							
082 Other Education - Operating Expenditure							
082000	Expense - Administration Allocation Other Education	17,379	17,379	10,563	-	\$ 17,379	\$ -
082002	Expense - Youth Activities	8,000	8,000	2,000	-	\$ 4,000	\$ (4,000) (4,000)
082003	Expense - Leeuwin Adventures	-	-	-	-	\$ -	\$ -
082004	Expense - Community Activities	6,000	6,000	-	-	\$ 2,000	\$ (4,000) (4,000)
082005	Expense - Community Newsletters	2,100	2,100	1,000	1,050	\$ 2,100	\$ -
082 Total Other Education - Operating Expenditure		\$ 33,479	\$ 33,479	\$ 13,563	\$ 1,050	\$ 25,479	\$ (8,000)
082 Other Education - Operating Revenue							
082100	Revenue - Community Activities Funding	1,000	1,000	-		\$ 1,000	\$ -
082101	Revenue - Youth Activities Funding	1,500	1,500	-		\$ 1,500	\$ -
082 Total Other Education - Operating Revenue		\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -
084 Aged & Disabled - Senior Activities - Operating Expenditure							
084000	Expense - Administration Allocation Seniors Activities	17,379	17,379	10,563	-	\$ 17,379	\$ -
084001	Expense - Seniors Activities	2,000	2,000	866	-	\$ 2,000	\$ -
084 Total Aged & Disabled - Senior Activities - Operating Expenditure		\$ 19,379	\$ 19,379	\$ 11,429	\$ -	\$ 19,379	\$ -
084 Aged & Disabled - Senior Activities - Operating Revenue							
084100	Revenue - Seniors Activities Funding	1,000	1,000	750		\$ 1,000	\$ -
084 Total Aged & Disabled - Senior Activities - Operating Revenue		\$ 1,000	\$ 1,000	\$ 750		\$ 1,000	\$ -
086 Other Welfare - Operating Expenditure							
086000	Expense - Administration Allocation Other Welfare	9,840	9,840	5,980	-	\$ 9,840	\$ -
086002	Expense - Donations Other Welfare	800	800	-	-	\$ 800	\$ -
086003	Expense - Great Southern Northern Youth Network	2,000	2,000	-	-	\$ 2,000	\$ -
086007	Expense - Smart Start Program	25,000	25,000	9,223	-	\$ 25,000	\$ -
086090	Expense - Depreciation Other Welfare	3,800	3,800	2,526	-	\$ 3,800	\$ -
086 Total Other Welfare - Operating Expenditure		\$ 41,440	\$ 41,440	\$ 17,730	\$ -	\$ 41,440	\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
086 Other Welfare - Operating Revenue							
086100 Revenue - 0-4 Grant Revenue	-	-	773		\$ 773	\$ 773	\$ 773
086 Total Other Welfare - Operating Revenue	\$ -	\$ -	\$ 773		\$ 773		\$ 773
08 TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE							
	\$ 94,299	\$ 94,299	\$ 42,722	\$ 1,050	\$ 86,299		\$ (8,000)
08 TOTAL EDUCATION & WELFARE - OPERATING REVENUE							
	\$ 3,500	\$ 3,500	\$ 1,523	\$ -	\$ 4,273		\$ 773
09 HOUSING							
091 Staff Housing - Operating Expenditure							
091000 Expense - Administration Allocation Staff Housing	26,197	26,197	15,922	-	\$ 26,197	\$ -	-
091002 Expense - Staff Housing Operating Expenses	21,737	21,737	15,140	-	\$ 21,737	\$ -	-
091003 Expense - Staff Housing Building Maintenance Schedule	12,373	12,373	3,386	4,040	\$ 12,373	\$ -	-
091004 Expense - Interest on Loan 75, Currie St Units	-	-	-	-	\$ -	\$ -	-
091006 Expense - Interest on Loan 77.1, 46 Edward St - MOW Residence	2,940	2,940	820	-	\$ 2,940	\$ -	-
091007 Expense - Cleanup of Housing Blocks	-	-	-	-	\$ -	\$ -	-
091008 Expense - Property Management Fees	12,000	12,000	7,319	-	\$ 12,000	\$ -	-
091091 Expense - Loss on Sale of Assets Staff Housing	-	-	-	-	\$ -	\$ -	-
091099 Expense - Staff Housing Reallocation	(46,059)	(46,059)	(19,675)	-	\$ (46,059)	\$ -	-
091 Total Staff Housing - Operating Expenditure	\$ 29,188	\$ 29,188	\$ 22,911	\$ 4,040	\$ 29,188		\$ -
091 Staff Housing - Operating Revenue							
091100 Revenue - Staff Housing Rent	25,688	25,688	22,087		\$ 25,688	\$ -	-
091101 Revenue - Staff Housing Reimbursements	3,500	3,500	824		\$ 3,500	\$ -	-
091199 Revenue - Profit on Sale of Assets Staff Housing	-	-	-		\$ -	\$ -	-
091 Total Staff Housing - Operating Revenue	\$ 29,188	\$ 29,188	\$ 22,911		\$ 29,188		\$ -
092 Other Housing - Operating Expenditure							
092000 Expense - Administration Allocation Other Housing	6,006	6,006	3,650	-	\$ 6,006	\$ -	-
092008 Expense - Other Housing Building Operations	15,000	15,000	9,496	-	\$ 15,000	\$ -	-
092009 Expense - Other Housing Building Maintenance	9,592	9,592	8,134	9,710	\$ 9,592	\$ -	-
092 Total Other Housing - Operating Expenditure	\$ 30,598	\$ 30,598	\$ 21,280	\$ 9,710	\$ 30,598		\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
092 Other Housing - Operating Revenue							
092100 Revenue - Other Housing Rent	64,800	64,800	39,716		\$ 64,800	\$ -	
092 Total Other Housing - Operating Revenue	\$ 64,800	\$ 64,800	\$ 39,716		\$ 64,800		\$ -
09 TOTAL HOUSING - OPERATING EXPENDITURE	\$ 59,786	\$ 59,786	\$ 44,191	\$ 13,750	\$ 59,786		\$ -
09 TOTAL HOUSING - OPERATING REVENUE	\$ 93,988	\$ 93,988	\$ 62,628		\$ 93,988		\$ -
10 COMMUNITY AMENITIES							
101 Sanitation - Household Waste - Operating Expenditure							
101000 Expense - Administration Allocation Household Waste	14,824	14,824	9,009	-	\$ 14,824	\$ -	
101001 Expense - Recycling Waste Collection	28,514	28,514	17,371	-	\$ 28,514	\$ -	
101002 Expense - Waste Site Maintenance	180,489	180,489	110,059	2,473	\$ 180,489	\$ -	
101003 Expense - Purchase of Bins	500	500	357	-	\$ 500	\$ -	
101004 Expense - Drum Muster	3,487	3,487	5,614	-	\$ 6,487	\$ 3,000	3,000
101006 Expense - Domestic Waste Collection	33,894	33,894	20,223	-	\$ 33,894	\$ -	
101090 Expense - Depreciation Household Waste	2,500	2,500	25,585	-	\$ 25,585	\$ 23,085	23,085
Total Sanitation - Household Waste - Operating Expenditure	\$ 264,208	\$ 264,208	\$ 188,218	\$ 2,473	\$ 290,292		\$ 26,085
101 Sanitation - Household Waste - Operating Revenue							
101100 Revenue - Recycling Removal Charges	38,780	36,010	36,134		\$ 36,134	\$ 124	
101101 Revenue - Waste Removal Charges	52,725	50,160	50,606		\$ 50,606	\$ 446	
101102 Revenue - Sale of Bins	1,000	1,000	317		\$ 1,000	\$ -	
101103 Revenue - Drum Muster	3,500	3,500	-		\$ 6,500	\$ 3,000	3,000
101105 Revenue - Sale of Waste Facility Passes	400	400	895		\$ 895	\$ 495	
101 Total Sanitation - Household Waste - Operating Revenue	\$ 96,405	\$ 91,070	\$ 87,952		\$ 95,135		\$ 3,000
102 Sanitation - Other - Operating Expenditure							
102000 Expense - Administration Allocation Sanitation Other	767	767	466	-	\$ 767	\$ -	
102002 Expense - Street Bins	19,562	19,562	15,149	-	\$ 19,562	\$ -	
102 Total Sanitation - Other - Operating Expenditure	\$ 20,329	\$ 20,329	\$ 15,615	\$ -	\$ 20,329		\$ -
103 Sewerage - Operating Revenue							
103102 Revenue - Septic Application Fees	1,000	1,000	236		\$ 1,000	\$ -	
103 Total Sewerage - Operating Revenue	\$ 1,000	\$ 1,000	\$ 236		\$ 1,000		\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
105 Protection Of Environment - Operating Expenditure							
105000	Expense - Administration Allocation Protection Of Environment	14,440	14,440	8,776	-	\$ 14,440	\$ -
105001	Expense - Gillamii Centre Funding	60,000	60,000	60,000	-	\$ 60,000	\$ -
105005	Expense - Gillamii Centre Reimbursed Expenses	8,729	8,729	3,745	214	\$ 8,729	\$ -
105090	Expense - Depreciation Protection of Environment	13,050	13,050	8,677	-	\$ 13,050	\$ -
105 Total Protection Of Environment - Operating Expenditure		\$ 96,219	\$ 96,219	\$ 81,198	\$ 214	\$ 96,219	\$ -
105 Protection Of Environment - Operating Revenue							
105101	Revenue - Reimbursements Gillamii Centre	8,729	8,729	2,728		\$ 8,729	\$ -
105 Total Protection Of Environment - Operating Revenue		\$ 8,729	\$ 8,729	\$ 2,728		\$ 8,729	\$ -
106 Town Planning & Regional Development - Operating Expenditure							
106000	Expense - Administration Allocation TP & Regional Development	65,556	65,556	39,843	-	\$ 65,556	\$ -
106001	Expense - Town Planning Fees	25,000	25,000	13,834	-	\$ 25,000	\$ -
106002	Expense - Town Planning Other	10,000	10,000	-	-	\$ -	\$ (10,000)
106 Total Town Planning & Regional Development - Operating Expenditure		\$ 100,556	\$ 100,556	\$ 53,677	\$ -	\$ 90,556	\$ (10,000)
106 Town Planning & Regional Development - Operating Revenue							
106101	Revenue - Application Fees (Town Planning)	7,000	7,000	1,989		\$ 3,500	\$ (3,500)
106 Total Town Planning & Regional Development - Operating Revenue		\$ 7,000	\$ 7,000	\$ 1,989		\$ 3,500	\$ (3,500)
107 Other Community Amenities - Operating Expenditure							
107000	Expense - Administration Allocation Other Community Amenities	18,913	18,913	11,495	-	\$ 18,913	\$ -
107001	Expense - Public Conveniences	49,285	49,285	34,790	1,085	\$ 49,285	\$ -
107002	Expense - Cemeteries	30,965	30,965	26,155	1,940	\$ 35,965	\$ 5,000
107008	Expense - Re-location Eco Toilet	-	-	-	-	\$ -	\$ -
107009	Expense - Darwinia Units Reimbursed Expenses	5,000	5,000	-	-	\$ 5,000	\$ -
107090	Expense - Depreciation Other Community Amenities	61,500	61,500	40,280	-	\$ 61,500	\$ -
107 Total Other Community Amenities - Operating Expenditure		\$ 165,663	\$ 165,663	\$ 112,720	\$ 3,025	\$ 170,663	\$ 5,000

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
107 Other Community Amenities - Operating Revenue							
107101 Revenue - Cemetery Fees	2,000	2,000	5,683		\$ 5,683	\$ 3,683	\$ 3,683
107103 Revenue - Reimbursement Rest Bay Maintenance	-	-	-		\$ 2,000	\$ 2,000	\$ 2,000
107104 Revenue - Reimbursement Darwinia	5,000	5,000	-		\$ 5,000	\$ -	\$ -
107 Total Other Community Amenities - Operating Revenue	\$ 7,000	\$ 7,000	\$ 5,683		\$ 12,683		\$ 5,683
10 TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE	\$ 646,975	\$ 646,975	\$ 451,428	\$ 5,712	\$ 668,059		\$ 21,085
10 TOTAL COMMUNITY AMENITIES - OPERATING REVENUE	\$ 120,134	\$ 114,799	\$ 98,587		\$ 121,047		\$ 5,183
11 RECREATION & CULTURE							
111 Public Halls & Civic Centres - Operating Expenditure							
111000 Expense - Administration Allocation Public Halls & Civic Centres	63,256	63,256	38,445	-	\$ 63,256	\$ -	
111001 Expense - Cranbrook Hall Operating	12,478	12,478	7,993	214	\$ 12,478	\$ -	
111002 Expense - Cranbrook Hall Building Maintenance Schedule	3,769	3,769	1,120	807	\$ 3,769	\$ -	
111003 Expense - Frankland River Hall Operating	10,404	10,404	6,132	214	\$ 10,404	\$ -	
111004 Expense - Frankland River Hall Building Maintenance Schedule	5,250	5,250	1,197	2,827	\$ 5,250	\$ -	
111007 Expense - Frankland River Community Centre Operating	26,460	26,460	13,960	214	\$ 26,460	\$ -	
111008 Expense - Frankland River Community Centre Building Maintenance S	9,971	9,971	3,715	1,637	\$ 9,971	\$ -	
111010 Expense - Other Halls	5,162	5,162	8,739	470	\$ 8,739	\$ 3,577	
111014 Expense - Interest Loan 76 Frederick Square Pavilion	-	-	-	-	\$ -	\$ -	
111015 Expense - Cranbrook Regional Community Hub	30,547	30,547	25,837	3,413	\$ 30,547	\$ -	
111016 Expense - Cranbrook Community Gym	2,000	2,000	155	523	\$ 2,000	\$ -	
111017 Expense - Earthquake Damage	-	-	-	-	\$ -	\$ -	
111090 Expense - Depreciation Public Halls & Civic Centres	124,400	124,400	83,178	-	\$ 124,400	\$ -	
111 Total Public Halls & Civic Centres - Operating Expenditure	\$ 293,696	\$ 293,696	\$ 190,472	\$ 10,318	\$ 297,273		\$ -
111 Public Halls & Civic Centres - Operating Revenue							
111101 Revenue - Cranbrook Hall	1,000	1,000	623		\$ 1,000	\$ -	
111102 Revenue - Frankland River Hall	1,000	1,000	945		\$ 1,000	\$ -	
111104 Revenue - Frankland River Community Centre	2,000	2,000	1,795		\$ 2,000	\$ -	
111105 Revenue - Reimbursement Halls	300	300	13		\$ 300	\$ -	
111107 Revenue - Cranbrook Regional Community Hub	2,500	2,500	2,109		\$ 2,500	\$ -	
111108 Revenue - Gym Memberships	4,200	4,200	2,064		\$ 4,200	\$ -	
111 Total Public Halls & Civic Centres - Operating Revenue	\$ 11,000	\$ 11,000	\$ 7,549		\$ 11,000		\$ -

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
112 Swimming Areas and Beaches - Operating Expenditure							
112000	Expense - Administration Allocation Swimming Areas and Beaches	11,757	11,757	7,145	-	\$ 11,757	\$ -
112001	Expense - Lakes Upgrade Plan	-	-	-	-	\$ -	\$ -
112002	Expense - Lake Maintenance & Operating	63,813	63,813	37,381	2,727	\$ 63,813	\$ -
112090	Expense - Depreciation Swimming Areas and Beaches	3,965	3,965	2,640	-	\$ 3,965	\$ -
112 Total Swimming Areas and Beaches - Operating Expenditure		\$ 79,535	\$ 79,535	\$ 47,167	\$ 2,727	\$ 79,535	\$ -
112 Swimming Areas and Beaches - Operating Revenue							
112102	Revenue - Lake Site Fees	3,000	3,000	2,363	-	\$ 3,000	\$ -
112 Total Swimming Areas and Beaches - Operating Revenue		\$ 3,000	\$ 3,000	\$ 2,363	\$ -	\$ 3,000	\$ -
113 Other Recreation & Sport - Operating Expenditure							
113000	Expense - Administration Allocation Other Recreation & Sport	33,992	33,992	20,659	-	\$ 33,992	\$ -
113001	Expense - Cranbrook Parks and Gardens	239,074	239,074	176,011	3,238	\$ 269,074	\$ 30,000
113002	Expense - Frankland River Parks and Gardens	105,605	105,605	55,849	25,637	\$ 105,605	\$ -
113003	Expense - Tenterden Parks and Gardens	16,353	16,353	5,867	-	\$ 16,353	\$ -
113004	Expense - Frederick Square Operating	64,577	64,577	43,315	-	\$ 64,577	\$ -
113007	Expense - Horse Paddocks	4,535	4,535	4,619	-	\$ 4,619	\$ 84
113011	Expense - Contributions to Frankland River Clubs	-	28,000	-	24,850	\$ 28,000	\$ -
113012	Expense - Frankland River Recreation Operating	46,994	46,994	17,235	-	\$ 36,994	\$ (10,000)
113014	Expense - Motocross Development - Sukey Hill	3,000	3,000	-	-	\$ 3,000	\$ -
113016	Expense - Regional Trails Master Plan	5,000	5,000	5,000	-	\$ 5,000	\$ -
113019	Expense - Cranbrook Playground	3,000	6,000	-	-	\$ 6,000	\$ -
113020	Expense - Community Grant Round	20,000	20,000	12,706	-	\$ 12,706	\$ (7,294)
113021	OTH REC - Tenterden Tennis Club Grant Expenditure	12,000	12,000	10,876	-	\$ 12,000	\$ -
113022	OTH REC - Sukey Hill Operating Expenses	3,000	-	-	-	\$ -	\$ -
113090	Expense - Depreciation Other Recreation & Sport	82,100	82,100	62,122	-	\$ 82,100	\$ -
113 Total Other Recreation & Sport - Operating Expenditure		\$ 639,230	\$ 667,230	\$ 414,259	\$ 53,725	\$ 680,020	\$ 12,706
113 Other Recreation & Sport - Operating Revenue							
113102	Revenue - Horse Paddock Charges	2,400	2,400	3,023	-	\$ 3,023	\$ 623
113101	Revenue - Other Income	3,000	3,000	500	-	\$ 500	\$ (2,500)
113103	Revenue - Contributions/Grants - Other Rec & Sport	10,000	10,000	10,000	-	\$ 10,000	\$ -
113104	Revenue - Asset Replacement Fund - FR Bowling Green	5,000	5,000	5,000	-	\$ 5,000	\$ -
113105	Revenue - Asset Replacement Fund - CB Bowling Green	5,000	5,000	5,000	-	\$ 5,000	\$ -
113108	Revenue - Lease of Frederick Square	2,000	2,000	1,500	-	\$ 2,000	\$ -
113 Total Other Recreation & Sport - Operating Revenue		\$ 27,400	\$ 27,400	\$ 25,023	\$ -	\$ 25,523	\$ (2,500)

8. OPERATING

	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
115 Libraries - Operating Expenditure							
115000	Expense - Administration Allocation Library	11,246	11,246	6,901	-	\$ 11,246	\$ -
115001	Expense - Frankland River Library	13,000	13,000	3,870	198	\$ 17,000	\$ 4,000 4,000
115007	Expense - Cranbrook Library	13,000	13,000	15,325	160	\$ 17,000	\$ 4,000 4,000
115090	Expense - Depreciation Libraries	-	-	200	-	\$ 200	\$ 200
115 Total Libraries - Operating Expenditure		\$ 37,246	\$ 37,246	\$ 26,295	\$ 358	\$ 45,445	\$ 8,000
116 Other Culture - Operating Expenditure							
116000	Expense - Administration Allocation Other Culture	9,584	9,584	5,825	-	\$ 9,584	\$ -
116002	Expense - Cranbrook Museum	7,480	7,480	2,099	730	\$ 7,480	\$ -
116003	Expense - Maintenance Old Post Office Frankland River	2,508	2,508	733	-	\$ 2,508	\$ -
116006	Expense - ANZAC	350	350	145	-	\$ 350	\$ -
116090	Expense - Depreciation Other Culture	1,270	1,270	845	-	\$ 1,270	\$ -
116 Total Other Culture - Operating Expenditure		\$ 21,192	\$ 21,192	\$ 9,647	\$ 730	\$ 21,192	\$ -
116 Other Culture - Operating Revenue							
116101	Revenue - Sale of History Books	200	200	23		\$ 200	\$ -
116102	Revenue - Sale of ANZAC Book	500	500	132		\$ 500	\$ -
116 Total Other Culture - Operating Revenue		\$ 700	\$ 700	\$ 155		\$ 700	\$ -
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE		\$ 1,070,898	\$ 1,098,898	\$ 687,840	\$ 67,859	\$ 1,123,466	\$ 20,706
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE		\$ 42,100	\$ 42,100	\$ 35,090		\$ 40,223	\$ (2,500)
12 TRANSPORT							
122 Streets Roads Bridges & Depot Maintenance - Operating Expenditure							
122000	Expense - Administration Allocation Streets, Roads, Bridges & Depot I	71,563	71,563	43,493	-	\$ 71,563	\$ -
122001	Expense - Street Lighting	-	-	13,554	-	\$ 20,000	\$ 20,000 20,000
122002	Expense - Road Maintenance	909,330	909,330	589,947	7,931	\$ 887,170	\$ (22,160) (22,160)
122002	<i>Salaries and Wages</i>		<i>197,037</i>			<i>\$ 215,000</i>	<i>\$ 17,963 17,963</i>
122002	<i>Materials</i>		<i>75,000</i>			<i>\$ 75,000</i>	<i>\$ -</i>
122002	<i>Labour (Services)</i>		<i>140,000</i>			<i>\$ 99,877</i>	<i>\$ (40,123) (40,123)</i>
122002	<i>Labour Overheads</i>		<i>193,556</i>			<i>\$ 193,556</i>	<i>\$ -</i>
122002	<i>Plant Recovery</i>		<i>303,737</i>			<i>\$ 303,737</i>	<i>\$ -</i>
122003	Expense - Depot Maintenance	61,228	61,228	41,674	214	\$ 61,228	\$ -
122007	Expense - RAMM	11,000	11,000	10,508	-	\$ 10,508	\$ (492)
122013	Expense - Transport Planning	-	-	-	-	\$ 4,000	\$ 4,000 4,000

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	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
122014 Expense - Streetscape / Townscape	15,000	15,000	16,599	1,550	\$ 15,000	\$ -	-
122016 Expense - Insurance on Bridges	47,632	47,632	43,375	-	\$ 43,375	\$ (4,257)	(4,257)
122090 Expense - Depreciation Streets, Roads, Bridges & Depot Maintenance	1,325,000	1,325,000	900,789	-	\$ 1,351,000	\$ 26,000	26,000
122091 Expense - Loss on Sale of Assets Transport	9,500	9,500	-	-	\$ 9,500	\$ -	-
122 Total Streets Roads Bridges & Depot Maintenance - Operating Expenditure	\$ 2,450,253	\$ 2,450,253	\$ 1,659,939	\$ 9,695	\$ 2,473,343		\$ 23,583
122 Streets Roads Bridges & Depot Maintenance - Operating Revenue							
122101 Revenue - MRWA Streetlighting Contribution	1,700	1,700	-		\$ 1,700	\$ -	-
122102 Revenue - Grant - MRWA Direct Grants	179,392	183,251	183,251		\$ 183,251	\$ -	-
122199 Revenue - Profit on Sale of Assets Transport	55,400	55,400	23,857		\$ 55,400	\$ -	-
122 Total Streets Roads Bridges & Depot Maintenance - Operating Revenue	\$ 236,492	\$ 240,351	\$ 207,108		\$ 240,351		\$ -
125 Traffic Control - Operating Expenditure							
125000 Expense - Administration Allocation Traffic Control	48,305	48,305	29,358	-	\$ 48,305	\$ -	-
125001 Expense - DoT Licensing Expenses	1,000	1,000	-	-	\$ 1,000	\$ -	-
125002 Expense - DoT Licensing Employee Expenses	58,000	58,000	36,267	-	\$ 58,000	\$ -	-
125 Total Traffic Control - Operating Expenditure	\$ 107,305	\$ 107,305	\$ 65,625	\$ -	\$ 107,305		\$ -
125 Traffic Control - Operating Revenue							
125100 Revenue - DoT Licensing Commission	13,200	13,200	11,859		\$ 18,500	\$ 5,300	\$ 5,300
125101 Revenue - DoT Licensing Reimbursements	1,000	1,000	2,990		\$ 2,990	\$ 1,990	
125 Total Traffic Control - Operating Revenue	\$ 14,200	\$ 14,200	\$ 14,849		\$ 21,490		\$ 5,300
126 Aerodromes - Operating Expenditure							
126000 Expense - Airstrip Maintenance	6,250	6,250	4,933	-	\$ 6,250	\$ -	-
126 Total Aerodromes - Operating Expenditure	\$ 6,250	\$ 6,250	\$ 4,933	\$ -	\$ 6,250		\$ -
12 TOTAL TRANSPORT - OPERATING EXPENDITURE	\$ 2,563,807	\$ 2,563,807	\$ 1,730,497	\$ 9,695	\$ 2,586,898		\$ 23,583
12 TOTAL TRANSPORT - OPERATING REVENUE	\$ 250,692	\$ 254,551	\$ 221,957		\$ 261,841		\$ 5,300
13 ECONOMIC SERVICES							
131 Rural Services - Operating Expenditure							
131000 Expense - Administration Allocation Rural Services	-	-	-	-	\$ -	\$ -	-
131003 Expense - Vermin Control (Donation to Feral Pig Eradication)	2,000	2,000	-	-	\$ 2,000	\$ -	-
131004 Expense - Drought Relief	2,517	2,517	1,115	-	\$ 2,517	\$ -	\$ -
131 Total Rural Services - Operating Expenditure	\$ 4,517	\$ 4,517	\$ 1,115	\$ -	\$ 4,517		\$ -

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	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
132 Tourism & Area Promotion - Operating Expenditure							
132000	Expense - Administration Allocation Tourism & Area Promotion	59,039	59,039	35,882	-	\$ 59,039	\$ -
132002	Expense - Cranbrook Caravan Park	120,033	120,033	73,161	1,023	\$ 120,033	\$ - \$ -
132004	Expense - Frankland River Caravan Park	65,564	65,564	47,705	1,268	\$ 75,564	\$ 10,000 \$ 10,000
132005	Expense - Area Promotion Donations	1,000	1,000	-	-	\$ 1,000	\$ -
132008	Expense - Tourism & Area Promotion	10,000	10,000	260	-	\$ 10,000	\$ - \$ -
132010	Expense - Purchase of Promotional Items	1,500	1,500	1,365	-	\$ 1,500	\$ -
132011	Expense - Tourism Information Bays	-	-	-	-	\$ -	\$ -
132012	Expense - Area Promotion Memberships	11,000	11,000	11,000	-	\$ 11,000	\$ -
132014	Expense - CBH Accommodation Unit Shared Expenses	9,005	9,005	6,828	-	\$ 9,005	\$ -
132015	Expense - CBH Accommodation Unit Profit Share Payment	10,000	10,000	-	-	\$ 10,000	\$ -
132016	Expense - Reimbursed Expenses Only (CBH Units)	27,202	27,202	15,354	-	\$ 27,202	\$ -
132018	Expense - Caravan Park Mapping/Plans	-	-	-	16,691	\$ -	\$ -
132020	Expense - Community Assistance Donation (CB Show Prep)	5,972	5,972	-	-	\$ 5,972	\$ -
132089	Expense - Staff Housing Allocation	1,450	1,450	610	-	\$ 1,450	\$ -
132090	Expense - Depreciation Tourism & Area Promotion	27,000	27,000	21,688	-	\$ 27,000	\$ -
132 Total Tourism & Area Promotion - Operating Expenditure		\$ 348,765	\$ 348,765	\$ 213,853	\$ 18,982	\$ 358,765	\$ 10,000
132 Tourism & Area Promotion - Operating Revenue							
132101	Revenue - Cranbrook Caravan Park Charges	80,000	80,000	62,949	-	\$ 90,000	\$ 10,000 \$ 10,000
132102	Revenue - Frankland River Caravan Park Charges	45,000	45,000	28,767	-	\$ 45,000	\$ -
132104	Revenue - Contribution Tourism & Area Promotion	-	-	-	-	\$ -	\$ -
132105	Revenue - Sale of Promotional Products	500	500	63	-	\$ 500	\$ -
132108	Revenue - CBH Accommodation Unit Revenue	35,000	35,000	6,264	-	\$ 35,000	\$ -
132109	Revenue - Reimbursed Revenue Only (CBH Units)	27,202	27,202	5,962	-	\$ 27,202	\$ -
132111	Revenue - RV Park	100	100	196	-	\$ 196	\$ 96
132 Total Tourism & Area Promotion - Operating Revenue		\$ 187,802	\$ 187,802	\$ 104,200	\$ -	\$ 197,898	\$ 10,000
133 Building Control - Operating Expenditure							
133000	Expense - Administration Allocation Building Control	25,302	25,302	15,378	-	\$ 25,302	\$ -
133001	Expense - Contract Building Surveyor	-	-	-	-	\$ -	\$ -
133010	Expense - Building Surveyor Employee Expenses	6,057	6,057	1,221	-	\$ 6,057	\$ -
133011	Expense - Building Surveyor Vehicle & Other Expenses	-	-	226	-	\$ 226	\$ 226
133 Total Building Control - Operating Expenditure		\$ 31,359	\$ 31,359	\$ 16,825	\$ -	\$ 31,585	\$ -

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	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
133 Building Control - Operating Revenue							
133100 Revenue - Building Permits	4,000	4,000	2,162		\$ 4,000	\$ -	
133101 Revenue - BCITF Commissions	50	50	592		\$ 592	\$ 542	
133102 Revenue - BSL Commissions	130	130	15		\$ 130	\$ -	
133110 Revenue - Building Surveyor Contributions & Reimbursements	-	-	-		\$ -	\$ -	
133 Total Building Control - Operating Revenue	\$ 4,180	\$ 4,180	\$ 2,769		\$ 4,722		\$ -
136 Other Economic Services - Operating Expenditure							
136000 Expense - Administration Allocation Other Economic Services	130,346	130,346	79,220	-	\$ 130,346	\$ -	
136002 Expense - Water Supplies Standpipes	3,000	3,000	1,172	-	\$ 3,000	\$ -	
136003 Expense - Economic Development	2,500	2,500	-	-	\$ 2,500	\$ -	
136008 Expense - Signage, Tourism, Heritage, Information	-	10,000	1,303	-	\$ 10,000	\$ -	
136009 Expense - CB Community Bus Expenses	1,000	1,000	1,035	-	\$ 1,035	\$ 35	
136010 Expense - FR Community Bus Expenses	1,000	1,000	669	-	\$ 1,000	\$ -	
136011 Expense - Frankland River CRC Funding	37,000	37,000	-	-	\$ 37,000	\$ -	
136090 Expense - Depreciation Other Economic Services	3,000	3,000	1,931	-	\$ 3,000	\$ -	
136 Total Other Economic Services - Operating Expenditure	\$ 177,846	\$ 187,846	\$ 85,329	\$ -	\$ 187,880		\$ -
136 Other Economic Services - Operating Revenue							
136100 Revenue - Standpipe Water Charges	1,000	1,000	159		\$ 1,000	\$ -	
136106 Revenue - Cranbrook Community Bus Hire	2,500	2,500	7,303		\$ 8,500	\$ 6,000	6,000
136107 Revenue - Frankland River Community Bus Hire	1,500	1,500	1,592		\$ 1,592	\$ 92	
136 Total Other Economic Services - Operating Revenue	\$ 5,000	\$ 5,000	\$ 9,054		\$ 11,092		\$ 6,000
13 TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE	\$ 562,487	\$ 572,487	\$ 317,122	\$ 18,982	\$ 582,747		\$ 10,000
13 TOTAL ECONOMIC SERVICES - OPERATING REVENUE	\$ 196,982	\$ 196,982	\$ 116,024	\$ -	\$ 213,711		\$ 16,000
14 OTHER PROPERTY & SERVICES							
141 Private Works - Operating Expenditure							
141000 Expense - Administration Allocation Private Works	11,118	11,118	6,757	-	\$ 11,118	\$ -	
141001 Expense - Private Works	25,282	25,282	5,604	-	\$ 25,282	\$ -	
141 Total Private Works - Operating Expenditure	\$ 36,400	\$ 36,400	\$ 12,361	\$ -	\$ 36,400		\$ -
141 Private Works - Operating Revenue							
141100 Revenue - Private Works Income	15,000	15,000	6,474		\$ 15,000	\$ -	
141 Total Private Works - Operating Revenue	\$ 15,000	\$ 15,000	\$ 6,474		\$ 15,000		\$ -

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	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
142 Public Works Overheads - Operating Expenditure							
142000	Expense - Administration Allocation Public Works Overheads	105,555	105,555	64,153	-	\$ 105,555	\$ -
142001	Expense - Sick Leave - Works Staff	54,732	54,732	20,994	-	\$ 54,732	\$ -
142002	Expense - Annual Leave - Works Staff	102,731	102,731	51,535	-	\$ 102,731	\$ -
142003	Expense - Long Service Leave - Works Staff	30,000	30,000	28,085	-	\$ 30,000	\$ -
142004	Expense - Protective Clothing - Works Staff	8,000	8,000	3,249	682	\$ 8,000	\$ -
142005	Expense - Allowances - Works Staff	10,040	10,040	14,487	-	\$ 14,487	\$ 4,447
142008	Expense - Engineering Professional Services	5,000	5,000	-	-	\$ 5,000	\$ -
142009	Expense - Workers Compensation Insurance - Works Staff	50,000	50,000	59,830	-	\$ 59,830	\$ 9,830
142011	Expense - Safety & Risk Management	17,337	17,337	7,519	-	\$ 17,337	\$ -
142012	Expense - Staff Training - Works Staff	24,751	24,751	8,825	1,891	\$ 24,751	\$ -
142014	Expense - Public Holiday - Works Staff	54,732	54,732	37,672	-	\$ 54,732	\$ -
142015	Expense - Engineering Software	2,000	2,000	-	-	\$ -	\$ (2,000)
142016	Expense - Unallocated Wages - Works Staff	-	-	-	-	\$ -	\$ -
142017	Expense - Wages for Meetings - Works Staff	24,637	24,637	6,266	-	\$ 24,637	\$ -
142019	Expense - Housing Allowance - Works Staff	29,120	29,120	21,638	-	\$ 29,120	\$ -
142020	Expense - Works Employee Expenses	357,505	357,505	242,930	-	\$ 357,505	\$ -
142022	Expense - Advertising Public Works Overheads	2,000	2,000	-	-	\$ 2,000	\$ -
142024	Expense - Uniform Allowance - Works Staff	8,000	8,000	6,791	-	\$ 8,000	\$ -
142026	Expense - Works Telephones & Allowance	4,680	4,680	1,079	-	\$ 4,680	\$ -
142029	Expense - Works Staff Conference	7,000	7,000	3,870	-	\$ 7,000	\$ -
142089	Expense - Staff Housing Allocation	22,058	22,058	9,444	-	\$ 22,058	\$ -
142090	Expense - Depreciation Public Works Overheads	85,500	85,500	46,518	-	\$ 85,500	\$ -
142099	Expense - Overheads Allocated to Works	(1,003,379)	(1,003,379)	(652,874)	-	\$ (1,003,379)	\$ -
142 Total Public Works Overheads - Operating Expenditure		\$ 2,000	\$ 2,000	\$ (17,989)	\$ 2,573	\$ 14,277	\$ 7,830
142 Public Works Overheads - Operating Revenue							
142100	Revenue - Reimbursements Public Works Overheads	1,000	1,000	-	-	\$ 1,000	\$ -
142102	Revenue - Staff Training Funding/Reimbursements	500	500	-	-	\$ 500	\$ -
142103	Revenue - Self Insurance Bonus Pool	500	500	-	-	\$ 500	\$ -
142 Total Public Works Overheads - Operating Revenue		\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -
143 Plant Operation Costs - Operating Expenditure							
143000	Expense - Administration Allocation Plant Operation Costs	55,589	55,589	33,785	-	\$ 55,589	\$ -
143001	Expense - Fuel & Oils	250,000	250,000	191,959	-	\$ 250,000	\$ -
143003	Expense - Parts & Repairs	180,000	180,000	125,340	23,299	\$ 200,000	\$ 20,000

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	Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
143004 Expense - Depot Plant Maintenance	48,748	48,748	22,117	-	\$ 48,748	\$ -	
143005 Expense - Insurances & Licences - Plant	42,000	42,000	30,964	-	\$ 42,000	\$ -	
143014 Expense - Floating Plant and Loose Tools	15,000	15,000	16,359	-	\$ 16,359	\$ 1,359	
143090 Expense - Depreciation - Plant	385,000	385,000	289,543	-	\$ 385,000	\$ -	
143099 Expense - Plant Operation Costs Allocated to Works	(974,237)	(974,237)	(635,336)	-	\$ (974,237)	\$ -	
143 Total Plant Operation Costs - Operating Expenditure	\$ 2,100	\$ 2,100	\$ 74,732	\$ 23,299	\$ 23,459		\$ 20,000
143 Plant Operation Costs - Operating Revenue							
143100 Revenue - Sale of Scrap	100	100	-		\$ 100	\$ -	
143102 Revenue - Plant Insurance Reimbursements	2,000	21,700	19,700		\$ 21,700	\$ -	
143 Total Plant Operation Costs - Operating Revenue	\$ 2,100	\$ 21,800	\$ 19,700		\$ 21,800		\$ -
144 Stock Fuels & Oils - Operating Revenue							
144100 Revenue - Fuel Tax Credit	35,000	35,000	16,224		\$ 35,000	\$ -	
144 Total Stock Fuels & Oils - Operating Revenue	\$ 35,000	\$ 35,000	\$ 16,224		\$ 35,000		\$ -
146 Salaries & Wages - Operating Expenditure							
146000 Expense - Gross Salaries & Wages	2,336,969	2,336,969	1,537,660	-	\$ 2,336,969	\$ -	
146001 Expense - Salaries & Wages Allocated to Works	(2,336,969)	(2,336,969)	(1,537,660)	-	\$ (2,336,969)	\$ -	
146002 Expense - Workers Compensation Payments	5,000	5,000	21,929	-	\$ 22,000	\$ 17,000	\$ 17,000
146 Total Salaries & Wages - Operating Expenditure	\$ 5,000	\$ 5,000	\$ 21,929	\$ -	\$ 22,000		\$ 17,000
146 Salaries & Wages - Operating Revenue							
146100 Revenue - Workers Compensation Reimbursements	5,000	5,000	17,231		\$ 22,000	\$ 17,000	\$ 17,000
146 Total Salaries & Wages - Operating Revenue	\$ 5,000	\$ 5,000	\$ 17,231		\$ 22,000		\$ 17,000
147 Unclassified - Operating Expenditure							
147000 Expense - Administration Allocation Unclassified	4,089	4,089	2,485	-	\$ 4,089	\$ -	
147001 Expense - Reimbursements Unclassified	1,000	1,000	-	-	\$ 1,000	\$ -	
147005 Expense - Sundry Donations (CEO Delegation)	8,000	8,000	840	58	\$ 8,000	\$ -	
147 Total Unclassified - Operating Expenditure	\$ 13,089	\$ 13,089	\$ 3,325	\$ 58	\$ 13,089		\$ -
147 Unclassified - Operating Revenue							
147101 Revenue - Reimbursements Unclassified	1,000	1,000	-		\$ 1,000	\$ -	
147 Total Unclassified - Operating Revenue	\$ 1,000	\$ 1,000	\$ -		\$ 1,000		\$ -
14 TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE	\$ 58,589	\$ 58,589	\$ 94,358	\$ 25,930	\$ 109,224	\$ -	\$ 44,830

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14 TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE

Adopted Budget 30-Jun-23	Current Budget 30-Jun-23	Actual 28-Feb-23	Order Value 28-Feb-23	Projected Total 28-Feb-23	Variance From Budget	Proposed Budget Amendment
\$ 60,100	\$ 79,800	\$ 59,629	\$ -	\$ 96,800		\$ 17,000