

Attachments: Ordinary Meeting of Council 26 April 2022

12.2.3 Delegations Review 2022

12.4.1 Budget Review March 2022



DELEGATIONS REGISTER

As presented to Council 26 April 2022

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INTRODUCTION

Purpose of Delegating Authority

The aim of delegated authority is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation. This is consistent with the Shire of Wagin's commitment to a strong customer service focus.

The Delegated Authority Register details the head of power for each delegation, including legislation and Council policies, to enable easier cross-referencing. The Register will be reviewed on an annual basis in accordance with the requirements of s. 5.46 (2) of the *Local Government Act 1995*, with the coordination of the review to be performed by the Chief Executive Officer.

Legislation

The *Local Government Act 1995* allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the *Local Government Act 1995*, except for those listed in s. 5.43.

All delegations made by the Council must be by Absolute Majority [s. 5.42(1)].

Apart from the *Local Government Act 1995*, its regulations and the Shire of Wagin local laws created under the Act, a number of other pieces of legislation.

DELEGATED AUTHORITY REGISTER

Delegation by the Chief Executive Officer

Many of the pieces of legislation (including the *Local Government Act 1995*) which provide for delegation of authority by Council to the Chief Executive Officer also allow the Chief Executive Officer to further delegate a particular power or powers to another employee.

It should be noted that the "On Delegations" referred to in this register may only have the status as guidelines for the CEO.

Usually, this delegation must be made in writing, and must include any conditions or limitations placed by Council on the original delegation. The Chief Executive Officer may usually also place additional conditions or limitations on the delegation as he or she considers necessary.

The Chief Executive Officer may also delegate the exercise of any power, or the discharge of any duty granted under the *Local Government Act 1995* by right of his or her position as Chief Executive Officer, other than the power of delegation itself [s. 5.44 (1)].

Under s. 5.46(1) and s. 5.46(2) of the *Local Government Act 1995*, a Register of Delegations relevant to the Chief Executive Officer and other Shire employees is to be kept and reviewed at least once in every financial year. Officers are also required to keep certain records whenever they exercise a power or duty which has been delegated to them [s. 5.46(3)].

This record must contain the following information [Reg. 19 – *Local Government (Administration) Regulations 1996*]:

- How the person exercised the power or discharged the duty;
- When the person exercised the power or discharged the duty; and
- The persons or classes of persons, other than Council or committee members or employees of the local government, directly affected by the exercise of the power or discharge of the duty.

Officers with delegated powers are responsible for ensuring that the requirements of Reg. 19 are complied with.

A person to whom a power is delegated is considered to be a 'designated employee" under s. 5.74(b) of the *Local Government Act 1995* and is required to complete a Primary Return when commencing in the position and an Annual Return for each financial year thereafter.

Delegation No:1

Abandoned Vehicles

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 3.39 3.40 and 3.40A "An employee authorised by a Local Government for the purpose may remove and impound and goods that are involved in a contravention that can lead to impounding"

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to remove and impound vehicle wrecks and to declare a vehicle as an abandoned wreck.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Manager of Works

Delegation No:2

Blank

<i>Date Adopted:</i>	
<i>Date Last Reviewed:</i>	
<i>Policy Reference:</i>	

Delegate:	
<i>On-Delegated:</i>	
<i>Chief Executive Instruction:</i>	

Legal (Parent):

Legal (Subsidiary):

Other Comments

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Delegation No:3

Agreement to Payment of Rates and Service Charges

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act s 6.49
"A Local Government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person."

Legal (Subsidiary):

Other Comments

Council delegates to the Chief Executive Officer the authority and power to accept payment of a rate service charge due and payable by a person in accordance with an agreement made with the person. Special payment agreements may be entered into for cases of special hardship for payment of rates, service charges, and domestic rubbish removal charges.

Authorised Officer:

Chief Executive Officer

On-Delegated:

**Manager of Finance
Deputy Chief Executive Officer**

Delegation No:4

Blank

<i>Date Adopted:</i>	
<i>Date Last Reviewed:</i>	
<i>Policy Reference:</i>	

Delegate:	
<i>On-Delegated:</i>	
<i>Chief Executive Instruction:</i>	

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Legal (Subsidiary):

Other Comments

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Delegation No:5

Approval/Refusal Building Applications

Date Adopted:	May 2002
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	Health/Building/Planning Policy HBP.4

Delegate:	BS
On-Delegated:	No
Chief Executive Instruction:	N/A

Legal (Parent): Building Act 2011

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authorisation and power to discharge of any of its duties to approve or refuse applications.

Authorised Officers:

Building Surveyor

Date Adopted:	22 June 2010
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	Finance Policy F.5

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 s3.24 and s.9.10 “the powers given to a local government by this Subdivision can only be exercised on behalf of the local government by a person expressly authorised by it to exercise those powers”

Legal (Subsidiary):

1. Local Government (Financial Management) Regulations 1996

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer for the purpose of the Shire of Wagin’s accounts for certifying officers, and its authorisation policy is to clearly define which staff can authorise accounts to be paid and the extent of their authority with regards to authorisation limits.

Authorised Officer:

Chief Executive Officer

On-Delegated:

**Manager of Finance
Deputy Chief Executive Officer
Manager of Works**

Date Adopted:	22 June 2010
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): CARAVAN PARKS AND CAMPING GROUNDS ACT 1995 "An Act to provide for the regulation of caravanning and camping, to control and license caravan parks and camping grounds, to provide for standards in respect of caravans, to amend certain Acts and for related purposes."

Legal (Subsidiary):
Caravan Parks and Camping Grounds Regulations 1997:
1. Schedule 4 of Regulations
2. Regulation 10 Where a person may camp (illegal camping).

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to Authorise the Officers to enforce and control Caravan and Camping Grounds Local Government Act 1995.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Appointed as Authorised Officers under the Regulations as follows:

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer

WA Contract Ranger Services: Mr Matt Sharpe; Mr Rob Cashman; Mr Steven Ball.

Issue Infringement Notices Schedule 4 of Regulations:

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer

Manager of Works

WA Contract Ranger Services: Mr Matt Sharpe; Mr Rob Cashman; Mr Steven Ball.

Issue Infringement Notices Regulation 10 Illegal Camping:

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer

Manager of Works

WA Contract Ranger Services: Mr Matt Sharpe; Mr Rob Cashman; Mr Steven Ball.

Authority to Withdraw or Extend Infringement Notices:

Deputy of Chief Executive Officer

Manager of Finance

Authority to Receive Payment of Modified Penalties under schedule 4:

Manager of Finance

Executive Assistant

Finance Officers

Administration Officers

Date Adopted:	22 June 2010
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	No

Legal (Parent): Authorised Officers Dog Act 1976 “under the powers conferred by the Dog Act 1976 and under all powers enabling it, the Council of the Shire of Wagin resolved on 20th November 2001, to make the following laws”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power for officers to enforce the Dog Act of 1976.

Authorised Officers:

Chief Executive Officer

On-Delegated:

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer

Manager of Works

Rangers: Mr Larry Stanbridge; WA Contract Ranger Services: Mr Matt Sharpe; Mr Rob Cashman; Mr Steven Ball.

Delegation No:9

Authorisation of Officers to exercise certain provisions about Land

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	No
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act s3.24 and s.3.25 “the powers given to a Local Government by this Subdivision can only be exercised on behalf of the Local Government by a person expressly authorised by it to exercise those powers”

Legal (Subsidiary):

Other Comments

Council Delegates its authority and power to the Chief Executive Officer in respect to the issue of notices pursuant to section 3.25 to owners and occupiers of land requiring certain things to be done by the owner or occupier of that land pursuant to Schedule 3.1 of the Local Government Act 1995. Also to take what action is deemed necessary to recover the costs incurred in achieving the purpose for which a Notice was given pursuant to Section 3.25 of the Local Government Act 1995 from the persons who failed to comply with the said Notice, and also to do anything necessary, so far as practicable, to achieve the purposes for which a Notice was given pursuant to Section 3.25 of the Local Government Act 1995.

Authorised Officer:

Chief Executive Officer

Delegation No:10

Bushfire Polices 2 Suspend Prohibited & Restricted Burning Period, 3 Use of Council Equipment 6 Issuing Infringements

Date Adopted:	April 1997
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	Bushfire Policies B.2 / B.3 / B.6

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Bush Fires Act 1954
 “notifiable authority in relation to land upon which, or upon part of which, burning is intended to be carried out, means any government department which has land under its care, control and management adjoining the subject land which has requested the local government in whose district the subject land is situated to notify it of all variations made by the local government from time to time under section 17 or 18 of the Act”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

(a) Council delegates its power and authority to Suspend Prohibited and Restricted Burning Period – authority to suspend or amend prohibited burning and restricted burning periods.

Authorised Officer:
Chief Executive Officer
On-Delegated:
In Conjunction with Chief Bush Fire Control Officer (CBFCO)

(b) Council delegates its power and authority use of council equipment to control bushfires within or bordering Wagin district.

Authorised Officer:
Chief Executive Officer
On-Delegated:
Manager of Works

(c) Council delegates its power and authority to the issuing of infringements

Authorised Officer:

Chief Executive Officer

Delegation No:11

Clearing of Rural Road Intersections & Fence lines on Road Reserves

<i>Date Adopted:</i>	Sept 2002
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Works Policy W.3

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Local Government Act 1995
Section 5.42.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

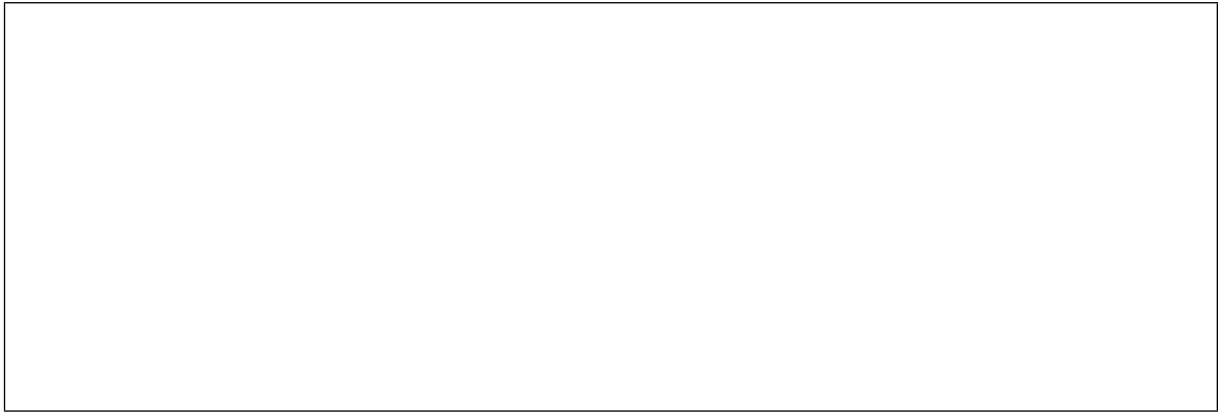
Council delegates its authority and power to deal with requests to clear roadside vegetation along fence lines to the Chief Executive Officer in consultation with Councillors. Also for authority for Council maintenance works on Road Reserves in consultation with fence line clearing.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Manager of Works



Delegation No:12 Closure of Thoroughfares

Date Adopted:	Dec 2008
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	Works Policy W.16

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 Section 3.50 “a local government may close any thoroughfare that it manages to the passage of vehicles, wholly or partially for a period not exceeding 4 weeks” Despite 3.50 a Local Government may partially and temporarily close a thoroughfare, without giving local public notice if the closure a) is for the purpose of carrying out repairs or maintenance; and b) is unlikely to have a significant adverse effect on users on the thoroughfare.

Legal (Subsidiary): Road Traffic Act 1974

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer to undertake the necessary consultation and action for closure of the thoroughfares to vehicles in cases of emergency or in connection with Council works, and to ensure that when works are carried out associated with fixing or altering the level of or alignment of a public thoroughfare that access by vehicles on or to land adjoining the thoroughfare can be reasonably provided.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Manager of Works

Delegation No:13

Declared Noxious Weed Control

<i>Date Adopted:</i>	24 April 2012 Minute #1896
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	None

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Local Government Act 1995 s3.54 "If land reserved under the Land Administration Act 1997 is vested or placed under the control and management of a Local Government, it may do anything for the purpose of controlling and managing that land"

Legal (Subsidiary): Land Administration Act 1997 Section 5, Parks and Reserves Act 1895

Other Comments

Council delegates its authority and power to the Chief Executive Officer to order the control of noxious weeds on Council managed land, as identified by the appropriate Government Agency.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Manager of Works

Delegation No:14 Donation Requests

<i>Date Adopted:</i>	24 April 2012 Minute #1896
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	*Policy Required*

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	No
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent):	Local Government Act 1995 s.5.42
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Legal (Subsidiary):	
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Other Comments

Council delegates its authority and power to the Chief Executive Officer to decide on donation requests up to the value of \$300.00.

Authorised Officer:

Chief Executive Officer

Delegation No:15 Dumping of Grain

<i>Date Adopted:</i>	May 2005
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Health/Building/Planning Policy HBP.5

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Not Applicable

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to accept small quantities of grain in response to applications for dumping of wasted grain if in accordance with Council Health Policy HBP.5

Authorised Officer:

Chief Executive Officer

On-Delegated:

Environmental Health Officer

Delegation No:16 Firewood Collection on Road Reserves

<i>Date Adopted:</i>	Sept 1996
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Works and Services Policy W.10

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Not Applicable

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to approve firewood permits with applications to be made in writing to the shire in accordance with Council Works and Services Policy W.10.

Authorised Officer:

Chief Executive Officer

On-Delegated:

**Deputy Chief Executive Officer
 Manager of Works
 Manager of Finance**

Delegation No:17 Investments

<i>Date Adopted:</i>	22 June 2010
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Finance Policy F.17

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Local Government Act 1995 Section 6.14 – invested in accordance with Part III of the Trustees Act 1962

“Power to Invest – subject to the regulations, money held in the municipal or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested in accordance with Part III of the Trustees Act 1962”

Legal (Subsidiary): Regulation 19, 28 and 49 Local Government (Financial Management) Regulations 1996

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and power to invest surplus funds in accordance with Council Policy, Finance Policy F.17.

Authorised Officers:

Chief Executive Officer

On-Delegated:

**Manager of Finance
Deputy Chief Executive Officer**

Delegation No:18

Legal Representation – Costs Indemnification

<i>Date Adopted:</i>	Nov 2000
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Finance Policy F.12

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	No
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Local Government Act 1995
Section 5.42.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Authority to organise urgent Legal Representation, up to \$5000.00 where there is a need for urgent legal services prior to an application being able to be considered by Council.

Authorised Officers:

Chief Executive Officer

Delegation No:19

Blank

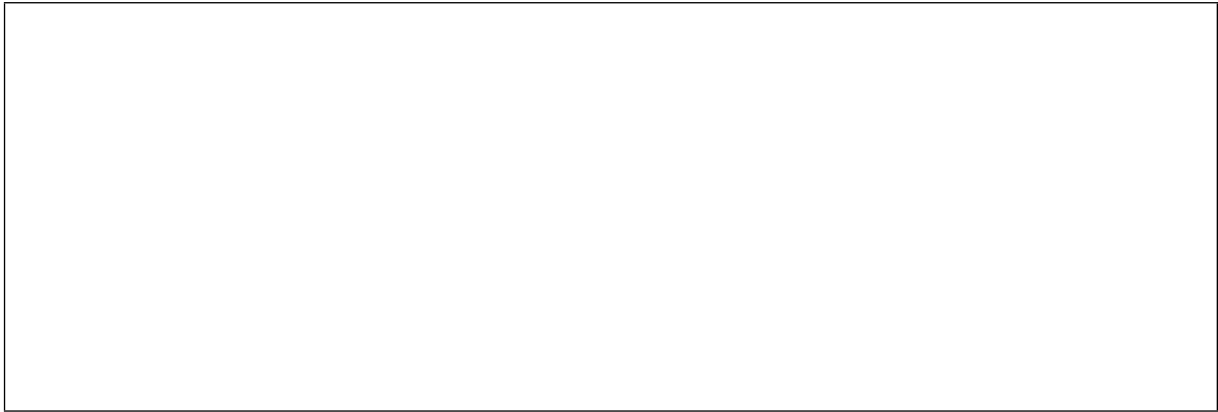
<i>Date Adopted:</i>	
<i>Date Last Reviewed:</i>	
<i>Policy Reference:</i>	

<i>Delegate:</i>	
<i>On-Delegated:</i>	
<i>Chief Executive Instruction:</i>	

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Other Comments/Instructions/Persons On-Delegated



Delegation No:20 Payment of Accounts

Date Adopted:	24 April 2012 Minute #1896
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government (Financial Management) Regulation 12

“A payment may only be made from the municipal or trust fund – (a) if the Local Government has delegated to the CEO the exercise of its powers to make payments from those funds by the CEO; or (b) otherwise, if the payment is authorised in advance by a resolution of council.”

Legal (Subsidiary):

Other Comments

Council Delegates its authority and power to the Chief Executive Officer to make payments from the Municipal or Trust Fund provided:

1. A list of payments made is presented to Council, in accordance with Financial Management Regulation 13.
2. All cheques signed are to be by two authorised signatories. The Chief Executive Officer or Manager of Finance or Deputy Chief Executive Officer or Manager of Works or the Shire President.
3. The following procedure is to be implemented for the authorisation of payments made by Electronic Funds Transfer (EFT):
 - (i) A list of payments to be made by EFT is checked and authorised by the Chief Executive Officer or the Deputy Chief Executive Officer or the Manager of Finance
 - (ii) Online authorisation for the funds transfer is made by any two of the Chief Executive Officer or Manager of Finance or Deputy Chief Executive Officer or Manger of Works or Shire President.
 - (iii) Council is given a list of payments made by EFT each month as part of the financial statement sent out with the agendas.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Manager of Finance

Deputy Chief Executive Officer

Manager of Works

Shire President

Delegation No:21 Planning Applications

<i>Date Adopted:</i>	16 March 1999
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Health/Building/Planning Policy HBP.21

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Local Planning Scheme No. 2
“the scheme applies to the municipal district of the Shire of Wagin. The scheme applies to the entire Shire, including Rural areas and town sites”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates authority to grant approval to Planning Applications for permitted uses which comply with all requirements of the Local Planning Scheme No. 2.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Shire Planner (Contract)

Delegation No:22

Power and Duties - Food Act 2008

<i>Date Adopted:</i>	24 April 2012 Minute #1896
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	None

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Food Act 2008
“An Act providing for the safety and suitability of food for human consumption, and for related purposes.”

Legal (Subsidiary): Section 122 126 (2) 126 (6) 126 (7) of the Food Act 2008

Other Comments

Council delegates its authority and powers to the Chief Executive Officer the capacity to exercise and discharge all or any of the powers and functions of the enforcement agency in regard to the following sections of the Food Act 2008:

- Appoint authorised officers in accordance with section 122.
- Appoint designated officers to issue infringement notices in accordance with section 126 (2).
- Appoint designated officers to extend payment period for infringement notices or withdraw infringement notices in accordance with sections 126 (6) and 126 (7).

Authorised Officer:

Chief Executive Officer

On-Delegated:

Environmental Health Officer

Delegation No:23

Registration Officers Dog Act

<i>Date Adopted:</i>	22 June 2010
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	None

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	No

Legal (Parent): Authorised Officers, Dog Act 1976 “the Act to amend and consolidate the law relating to the control and registration of dogs and the obligations and rights in persons in relations thereto, and for incidental and other purposes”

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to enable the officers authorised to deal with matters pertaining to the Dog Act of 1976.

Authorised Officer:

Chief Executive Officer

On Delegated:

Deputy Chief Executive Officer

Manager of Finance

Environmental Health Officer

Customer Services Officer

Executive Assistant

Finance Officer - Payroll

Finance Officer - Rates

Administration Officers

WA Contract Ranger Services: Mr Matt Sharpe; Mr Rob Cashman; Mr Steven Ball.

Delegation No:24

Road Train Permits

<i>Date Adopted:</i>	Feb 2000
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Works Policy W.4

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Road Traffic Act 1974

Permits are required to operate Restricted Access Vehicles (RAVs) in WA and are an instrument issued by the Commissioner of Main Roads Western Australia to grant access to these vehicles to certain parts of the road network under specific operating conditions. All RAVs require a permit, unless they are exempted under an exemption notice issued by either the Commissioner of Main Roads or the Director General, Transport.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council has delegated authority and power to endorse permits and for approved roads in conjunction with the Shire President and the Chief Executive Officer.

Authorised Officer:

Chief Executive Officer

On-Delegated:

**Shire President
Manager of Works**

Delegation No:25 Septic Tanks Approval

<i>Date Adopted:</i>	August 2006
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	None

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Health (Miscellaneous Provisions) Act 1911; Treatment of Sewage and Disposal of Effluent and Liquid Waste Regulations

Legal (Subsidiary):
1. Health (Treatment of Sewage and Disposal of Liquid Waste) Regs 1974 Reg 4 and Reg 10 (2)

Other Comments/Instructions/Persons On-Delegated

Council delegates authority and powers to Environmental Health Officer of the Shire of Wagin to exercise and discharge powers conferred on the Local Government for the purpose of Regulation 4 and 10 (2) of the Health (Treatment of Sewage and Disposal of Liquid Waste) Regulations.

Authorised Officers:

Chief Executive Officer

On-Delegated:

Environmental Health Officer

Delegation No:26 Swimming Pool Inspections

<i>Date Adopted:</i>	May 2002
<i>Date Last Reviewed:</i>	23 February 2021 Minute #4479
<i>Policy Reference:</i>	Health/Building/Planning Policy HBP.1

<i>Delegate:</i>	CEO
<i>On-Delegated:</i>	Yes
<i>Chief Executive Instruction:</i>	Yes

Legal (Parent): Building Act 2011

Legal (Subsidiary):
 1. Building Regulations 2012
 AS 1926.1 – 1993 Incorporation amendment 1 only
 2. Building Services (Registration) Regulations 2011

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to conduct private swimming pool inspections.

Authorised Officers:

Chief Executive Officer

On-Delegated:

Building Surveyor

Delegation No:27

Townscape Painting Subsidies

Date Adopted:	Dec 2008
Date Last Reviewed :	23 February 2021 Minute #4479
Policy Reference:	Finance Policy F.3

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
Section 5.42.

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to approve subsidies for 1/3 cost up to \$2,000.00 subject to policy guidelines.

Authorised Officers:

Chief Executive Officer

Delegation No:28

Use of Common Seal

Date Adopted:	Nov 2008
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	Council Policy C.3

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995 2.5 (2) "The Local Government is a body corporate with perpetual succession and a common seal"

Legal (Subsidiary):

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to apply seal to any legal document requiring the Shire President and the Chief Executive Officer's signatures without resolution of Council.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Shire President

Date Adopted:	Nov 2012
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Yes
Chief Executive Instruction:	Yes

Legal (Parent): Local Government Act 1995
2.5 (2) "The Local Government is a body corporate with perpetual succession and a common seal"
Dog Act 1976, s.26

Legal (Subsidiary):
Shire of Wagin Dog Local Law 2001

Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to decide to grant permission to town residents to house more than two dogs at any one property.

Authorised Officer:

Chief Executive Officer

On-Delegated:

Deputy Chief Executive Officer

Delegation No:30 Tendering for Goods and Services

Date Adopted:	24 June 2014
Date Last Reviewed:	23 February 2021 Minute #4479
Policy Reference:	None

Delegate:	CEO
On-Delegated:	Not Applicable
Chief Executive Instruction:	

<p>Legal (Parent):</p> <ol style="list-style-type: none"> Local Government Act 1995, Section 3.57. Local Government Act 1995, Section 5.42.
--

<p>Legal (Subsidiary):</p> <ol style="list-style-type: none"> Local Government (Financial Management) Regulations 1996, as amended
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Other Comments/Instructions/Persons On-Delegated

Council delegates its authority and power to the Chief Executive Officer to -

- Call tenders for works or services prior to entering in to contract with others in respect to supply of goods or services exceeding \$250,000
- Call tenders for the provision of works or services not exceeding a value of \$250,000 and to accept what is to be deemed the most advantageous tender;
- Determine in writing the criteria for deciding which tender should be accepted, subject to Regulation 14 (2a) of the Local Government (Functions and General) Regulations 1996;

Subject to-

- Tenders called subject to (1) and (2) above, are to comply with Council's Purchasing/Tender Guide Policy.
- The goods or services being listed in the Shires Adopted Annual Budget;
- The criteria, once determined in (3) above, it is to be incorporated in the tender documentation.



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**BUDGET REVIEW
SHIRE OF WAGIN**



SHIRE OF WAGIN

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 MARCH 2022

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

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**STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022**

STATUTORY REPORTING PROGRAMS

	Budget vs Actual			Projected	
	Annual Budget	YTD Budget	YTD Actual	Annual Variance	Annual Actual
Opening Funding Surplus(Deficit)	\$ 1,283,591	\$ 1,283,591	\$ 1,283,591	\$ 0	\$ 1,283,591
Revenue from operating activities					
Governance	6,000	4,753	7,350	0	6,000
General Purpose Funding - Rates	2,430,397	2,429,149	2,422,771	(4,760)	2,425,637
General Purpose Funding - Other	875,261	689,787	749,509	77,195	952,456
Law, Order and Public Safety	118,944	93,144	105,808	45,289	164,233
Health	62,680	44,016	21,530	(33,500)	29,180
Education and Welfare	662,087	498,254	462,135	(55,640)	606,447
Community Amenities	369,450	351,069	338,822	0	369,450
Recreation and Culture	91,455	81,505	111,391	18,500	109,955
Transport	197,817	182,067	183,935	5,216	203,033
Economic Services	214,700	161,019	129,464	22,000	236,700
Other Property and Services	132,460	99,473	107,149	2,250	134,710
	5,161,251	4,634,236	4,639,862	76,550	5,237,801
Expenditure from operating activities					
Governance	(457,923)	(385,241)	(323,839)	27,770	(430,153)
General Purpose Funding	(413,253)	(291,357)	(318,716)	(17,600)	(430,853)
Law, Order and Public Safety	(259,528)	(204,205)	(251,444)	(72,885)	(332,413)
Health	(267,093)	(203,129)	(129,969)	69,961	(197,132)
Education and Welfare	(715,720)	(540,903)	(453,558)	82,267	(633,453)
Community Amenities	(547,210)	(407,099)	(358,195)	0	(547,210)
Recreation and Culture	(1,415,522)	(1,062,391)	(1,075,563)	19,075	(1,396,447)
Transport	(2,857,935)	(2,143,060)	(2,081,707)	(5,000)	(2,862,935)
Economic Services	(389,739)	(297,658)	(233,617)	30,000	(359,739)
Other Property and Services	(376,580)	(303,950)	(272,415)	(1,000)	(377,580)
	(7,700,503)	(5,838,993)	(5,499,023)	132,588	(7,567,915)
Operating activities excluded from budget					
Add Back Depreciation	2,726,185	2,044,391	2,021,585	0	2,726,185
Adjust (Profit)/Loss on Asset Disposal	0	0	0	(4,577)	(4,577)
Adjust Provisions and Accruals	0	0	0	0	0
Amount attributable to operating activities	186,933	839,634	1,162,423	204,561	391,494
Investing Activities					
Non-operating Grants, Subsidies and Contributions	1,364,052	1,088,114	658,551	(39,674)	1,324,378
Proceeds from Disposal of Assets	41,000	0	42,727	9,477	50,477
Capital Acquisitions	(2,367,379)	(1,767,968)	(1,057,133)	36,166	(2,331,213)
Amount attributable to investing activities	(962,327)	(679,854)	(355,855)	5,969	(956,358)
Financing Activities					
Self-Supporting Loan Principal	19,925	0	9,887	0	19,925
Transfer from Reserves	185,500	0	0	0	185,500
Repayment of Debentures	(70,889)	0	(42,245)	0	(70,889)
Transfer to Reserves	(642,736)	0	(2,652)	(28,268)	(671,004)
Amount attributable to financing activities	(508,200)	0	(35,010)	(28,268)	(536,468)
Closing Funding Surplus(Deficit)	0	1,443,371	2,055,151	182,262	182,259

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2022

1. BASIS OF PREPARATION

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

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

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

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

Rounding off figures

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

2021/22 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2022

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Last Years Closing 30 June 2021	This Time Last Year 28 Feb 2021	Year to Date Actual 31 Mar 2022
	\$	\$	\$
Adjusted Net Current Assets			
Current Assets			
Cash Unrestricted	1,441,404	1,479,630	2,220,230
Cash Restricted	1,708,631	1,662,201	1,711,283
Receivables - Rates	67,957	127,286	134,279
Receivables - Other	173,764	242,835	220,391
Loans receivable	19,925	9,739	10,038
Interest / ATO Receivable	0	0	20,817
Accrued Income / Expenses In Advance	34,896	9,253	109,383
Inventories	34,903	38,574	34,903
	3,481,479	3,569,518	4,461,323
Less: Current Liabilities			
Payables	(188,047)	(303,533)	(272,581)
Accrued Expenses / Income In Advance	(244,213)	(496,477)	(375,229)
Regional Refuse Group Accrued Funds	(37,071)	(37,071)	(37,071)
Provisions - Loans, Annual & Long Service Leave	(432,084)	(336,174)	(389,840)
	(901,416)	(1,173,255)	(1,074,722)
Unadjusted Net Current Assets	2,580,063	2,396,262	3,386,601
Adjustments and exclusions permitted by FM Reg 32			
Less: Cash reserves	(1,708,631)	(1,662,201)	(1,711,283)
Less: Loans receivable	(19,925)	(9,739)	(10,038)
Add: Provisions - Loans, Annual & Long Service Leave	432,084	336,174	389,840
Adjusted Net Current Assets	1,283,591	1,060,496	2,055,121

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

This Year YTD

Surplus(Deficit)

\$2.06 M

Last Year YTD

Surplus(Deficit)

\$1.06 M

Shire of Wagin
STATEMENT OF OPERATING INCOME AND EXPENDITURE SUMMARY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 2

GENERAL PURPOSE FUNDING	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	3,305,658	3,172,280	(133,378)	3,378,093	72,435
Expenditure	(413,253)	(318,716)	94,537	(430,853)	(17,600)

General Purpose Funding relates to the collection of rate revenue and the provision of the General and Road Grants from the WA Local Government Grants Commission.

The Grants Commission funding for General and Roads is higher than budgeted. Actual figures were not available until after budget deliberations were complete. Interest earned will be heavily reduced due to the current economic climate and very low rates available.

GOVERNANCE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	6,000	7,350	1,350	6,000	0
Expenditure	(457,923)	(323,839)	134,084	(430,153)	27,770

Governance covers the provision of expenditure for Elected Members and Council's Administration staff, including the provision of the Administration Centre.

Administration salaries lower, increased legal costs and computer support costs

LAW ORDER & PUBLIC SAFETY	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	118,944	105,807	(13,137)	164,233	45,289
Expenditure	(259,528)	(251,443)	8,085	(332,413)	(72,885)

Law Order & Public Safety covers the provision of fire prevention, emergency services, crime prevention and animal control.

Grant for BSB water tanks \$61k, lower animal fines than budgeted, mosquito control costs not budgeted

HEALTH	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	62,680	21,531	(41,149)	29,180	(33,500)
Expenditure	(267,093)	(129,969)	137,124	(197,132)	69,961

Health relates to the Maternal & Infant Health, Administration & Inspections by the Principal Environmental Health Officer, and Preventative Services.

Lower recoup of EHO costs offset by lower operating costs for EHO.

EDUCATION & WELFARE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	662,087	462,135	(199,952)	606,447	(55,640)
Expenditure	(715,720)	(453,589)	262,131	(611,453)	82,267

Education & Welfare relates to the provision of services for Pre-Schools, Wagin Homecare and other welfare such as Community Aged Care Packages and Wagin Frail Aged.

Homecare is self funded so all income will be offset by expenditure and any profit or loss will be transferred to or from the Homecare Reserve.

COMMUNITY AMENITIES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	369,450	338,819	(30,629)	369,450	0
Expenditure	(547,210)	(358,196)	189,014	(547,210)	0

Community Amenities relates to the provision of services for Refuse Collection, Sewerage, Town Planning and Cemetery.

Income and Expenditure tracking on budget - no material variances

RECREATION & CULTURE	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	290,231	123,103	(167,128)	308,731	18,500
Expenditure	(1,415,522)	(1,075,564)	339,958	(1,396,447)	19,075

Recreation relates to the Public Halls, Swimming Pool, Sportsground Oval and Buildings, Library and other culture.

Grant funding for Xmas Street Carnival and Australia Day - higher income. Reduced expenditure on Woolarama due to its cancellation

TRANSPORT	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	1,363,093	830,775	(532,318)	1,328,635	(34,458)
Expenditure	(2,857,935)	(2,081,708)	776,227	(2,862,935)	(5,000)

Transport relates to Roadworks and Aerodromes. This section is significantly reliant on external grant funding as a major source of income.

Additional RRG funding not budgeted for which will be offset by the additional capital expenditure on the two RRG projects.

ECONOMIC SERVICES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	214,700	129,465	(85,236)	206,700	22,000
Expenditure	(389,739)	(233,616)	156,123	(359,739)	30,000

Economic services relates to the various Landcare projects, tourism initiatives such as the caravan park, and building control.

Income up due to sale of portion of Lot 429. Rest tracking to budget

OTHER PROPERTY & SERVICES	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget
Income	132,460	107,413	(25,048)	134,710	2,250
Expenditure	(376,580)	(272,682)	103,898	(377,580)	(1,000)

Other Property & Services relates to Private Works, Public Works Overheads, Plant Operation Costs, and Unclassified items such as staff housing, contingencies and building maintenance.

Tracking to budget

SHIRE OF WAGIN
STATEMENT OF OPERATING INCOME AND EXPENDITURE DETAIL - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 3

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
General Purpose Funding										
Rate Revenue										
I031005	GRV	Inc	907,192	907,192	907,192	0	0	907,192	0	
I031010	GRV Minimums	Inc	87,000	87,000	87,000	0	0	87,000	0	
I031015	UV	Inc	1,458,296	1,458,296	1,458,296	0	0	1,458,296	0	
I031020	UV Minimums	Inc	51,000	51,000	51,000	0	0	51,000	0	
I031025	GRV Interim Rates	Inc	2,000	1,503	(69)	(1,572)	(2,069)	2,000	0	
I031030	UV Interim Rates	Inc	2,000	1,503	2,234	731	234	2,000	0	
I031035	Back Rates	Inc	1,000	747	(64)	(811)	(1,064)	1,000	0	
I031040	Ex-Gratia Rates (CBH)	Inc	12,767	12,767	14,298	1,531	1,531	14,298	1,531	Actual Figure
I031045	Discount Allowed	Inc	(90,859)	(90,859)	(97,116)	(6,257)	(6,257)	(97,150)	(6,291)	Greater uptake of discount than expected.
I031050	Instalment Admin Charge	Inc	6,000	6,000	5,137	(863)	(863)	6,000	0	
I031055	Account Enquiry Fee	Inc	2,500	1,872	2,200	328	(300)	2,500	0	
I031060	(Rate Write Offs)	Inc	(5,000)	0	(23)	(23)	4,977	(5,000)	0	
I031065	Penalty Interest	Inc	8,000	6,003	5,331	(672)	(2,669)	8,000	0	
I031070	Emergency Services Levy	Inc	118,062	118,062	118,150	88	88	118,062	0	
I031075	ESL Penalty Interest	Inc	500	378	342	(36)	(158)	500	0	
I031080	Instalment Interest	Inc	4,000	2,997	3,779	782	(221)	4,000	0	
I031090	Rate Legal Charges	Inc	10,000	7,497	20,033	12,536	10,033	20,000	10,000	Offset by increased expenditure
			2,574,458	2,571,958	2,577,720	5,762	3,262	2,579,698	5,240	
E031005	Valuation Expenses	Exp	(35,000)	(2,250)	(410)	1,840	34,590	(35,000)	0	GRV Revaluations this year
E031010	Legal Costs/Expenses	Exp	(1,000)	(747)	0	747	1,000	(1,000)	0	
E031015	Title Searches	Exp	(600)	(450)	(326)	124	274	(600)	0	
E031020	Rate Recovery Expenses	Exp	(10,000)	(7,497)	(21,098)	(13,601)	(11,098)	(25,000)	(15,000)	Offset by increased income
E031025	Printing Stationery Postage	Exp	(2,000)	(2,000)	(2,393)	(393)	(393)	(3,000)	(1,000)	
E031030	Emergency Services Levy	Exp	(118,062)	(88,547)	(106,087)	(17,541)	11,975	(118,062)	0	
E031040	Rate Refunds	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E031041	Rates & Rubbish Waivers/Concessions	Exp	(2,300)	(2,300)	(2,352)	(52)	(52)	(2,300)	0	
E031100	Administration Allocated	Exp	(94,432)	(70,821)	(70,821)	0	23,611	(94,432)	0	
			(264,394)	(174,612)	(203,487)	(28,876)	60,907	(280,394)	(16,000)	
Other General Purpose Funding										
I032005	Grants Commission General	Inc	441,970	331,478	369,309	37,832	(72,661)	493,612	51,642	Final figure provided post budget preparation
I032010	Grants Commission Roads	Inc	224,849	168,637	192,476	23,839	(32,373)	256,634	31,785	Final figure provided post budget preparation
I032020	Administration Rental	Inc	36,000	27,000	27,000	0	(9,000)	36,000	0	
I032025	Photocopies, Publications, PA & Projector Hire	Inc	1,500	1,125	590	(535)	(910)	1,500	0	
I032030	Reimbursements	Inc	100	72	0	(72)	(100)	100	0	
I032035	SS Loans Interest & GFee Reimb.	Inc	4,195	2,098	2,193	96	(2,002)	4,195	0	
I032040	Bank Interest	Inc	5,000	3,753	340	(3,413)	(4,660)	500	(4,500)	Very low interest rates available
I032045	Reserves Interest	Inc	17,086	12,816	2,652	(10,164)	(14,434)	5,354	(11,732)	Very low interest rates available
I032055	Commissions & Recoups	Inc	500	0	0	0	(500)	500	0	
			731,200	546,978	594,560	47,582	(136,640)	798,395	67,195	
E032005	Bank Fees and Charges	Exp	(12,000)	(9,000)	(8,024)	976	3,976	(12,000)	0	
E032015	Interest on Loans	Exp	(27,905)	(20,925)	(18,885)	2,040	9,020	(27,905)	0	
E032030	Audit Fees & Other Services	Exp	(20,400)	(20,400)	(21,900)	(1,500)	(1,500)	(22,000)	(1,600)	R2R Audit \$1,500
E032035	Administration Allocated	Exp	(88,554)	(66,420)	(66,420)	0	22,134	(88,554)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
			(148,859)	(116,745)	(115,229)	1,516	33,630	(150,459)	(1,600)	
	Total General Purpose Income		3,305,658	3,118,936	3,172,280	53,344	(133,378)	3,378,093	72,435	
	Total General Purpose Expenditure		(413,253)	(291,357)	(318,716)	(27,360)	94,537	(430,853)	(17,600)	
	Governance									
	Members of Council									
I041020	Other Income Relating to Members	Inc	1,000	1,000	1,258	258	258	1,000	0	
			1,000	1,000	1,258	258	258	1,000	0	
E041005	Sitting Fees	Exp	(20,000)	(15,000)	(11,813)	3,187	8,187	(20,000)	0	
E041010	Training	Exp	(8,000)	(6,000)	(3,398)	2,602	4,602	(8,000)	0	
E041015	Members Travelling	Exp	(1,000)	(750)	(581)	169	419	(1,000)	0	
E041025	Election Expenses	Exp	(3,000)	(3,000)	(409)	2,591	2,591	(3,000)	0	
E041030	Other Expenses	Exp	(8,000)	(6,003)	(6,743)	(740)	1,257	(8,000)	0	
E041035	Conference Expenses	Exp	(10,000)	(10,000)	(5,366)	4,634	4,634	(10,000)	0	
E041040	Presidents Allowance	Exp	(12,000)	(9,000)	(6,000)	3,000	6,000	(12,000)	0	
E041045	Deputy Presidents Allowance	Exp	(3,000)	(2,250)	(2,250)	0	750	(3,000)	0	
E041055	Refreshments and Receptions	Exp	(14,000)	(10,503)	(9,554)	949	4,446	(14,000)	0	
E041060	Presentations	Exp	(2,500)	(1,872)	(2,262)	(390)	238	(2,500)	0	
E041065	Insurance	Exp	(11,807)	(11,807)	(11,807)	0	0	(11,807)	0	
E041070	Public Relations	Exp	(2,000)	(1,503)	(592)	911	1,408	(2,000)	0	
E041075	Subscriptions	Exp	(35,000)	(35,000)	(24,989)	10,011	10,011	(35,000)	0	
E041100	Administration Allocated	Exp	(105,484)	(79,110)	(79,110)	0	26,374	(105,484)	0	
			(235,791)	(191,798)	(164,874)	26,924	70,917	(235,791)	0	
	Other Governance									
I042045	Admin Reimbursements	Inc	5,000	3,753	6,092	2,339	1,092	5,000	0	
			5,000	3,753	6,092	2,339	1,092	5,000	0	
E042005	Administration Salaries	Exp	(711,447)	(533,583)	(499,155)	34,428	212,292	(650,000)	61,447	Reduced staff costs
E042010	Administration Superannuation	Exp	(78,594)	(58,950)	(57,348)	1,602	21,246	(78,594)	0	
E042011	Loyalty Allowance	Exp	(8,200)	(6,147)	(4,936)	1,211	3,264	(8,200)	0	
E042012	Housing Allowance Admin	Exp	(7,700)	(7,700)	(10,320)	(2,620)	(2,620)	(10,200)	(2,500)	More staff eligible
E042015	Insurance	Exp	(22,528)	(22,528)	(25,369)	(2,841)	(2,841)	(25,369)	(2,841)	Actual costs
E042020	Staff Training	Exp	(14,000)	(10,503)	(3,561)	6,942	10,439	(14,000)	0	
E042025	Removal Expenses	Exp	(8,000)	(8,000)	(1,365)	6,635	6,635	(4,000)	4,000	Less allocation required
E042030	Printing & Stationery	Exp	(30,000)	(22,500)	(15,194)	7,306	14,806	(30,000)	0	
E042035	Phone, Fax & Modem	Exp	(6,000)	(4,500)	(5,625)	(1,125)	375	(6,000)	0	
E042040	Office Maintenance	Exp	(61,164)	(45,661)	(36,386)	9,275	24,778	(55,000)	6,164	Reduced YTD
E042045	Advertising	Exp	(10,000)	(7,497)	(13,543)	(6,046)	(3,543)	(15,000)	(5,000)	Higher than expected costs
E042050	Office Equipment Maintenance	Exp	(3,000)	(2,250)	(1,306)	944	1,694	(3,000)	0	
E042055	Postage & Freight	Exp	(4,000)	(2,997)	(2,083)	914	1,917	(4,000)	0	
E042060	Vehicle Running Expenses	Exp	(8,000)	(6,003)	(6,781)	(778)	1,219	(8,000)	0	
E042065	Legal Expenses	Exp	(3,000)	(2,250)	(14,296)	(12,046)	(11,296)	(25,000)	(22,000)	Increased costs
E042070	Garden Expenses	Exp	(10,000)	(7,506)	(9,657)	(2,151)	343	(10,000)	0	
E042075	Conference & Training	Exp	(11,000)	(8,253)	(2,941)	5,312	8,059	(5,000)	6,000	More on-line training, less in-person
										Renewal of Microsoft 365 licences early to avoid price increase
E042080	Computer Support	Exp	(90,000)	(84,000)	(98,943)	(14,943)	(8,943)	(105,000)	(15,000)	will be reduced costs in 2022/2023
E042085	Other Expenses	Exp	(1,500)	(1,125)	(3,504)	(2,379)	(2,004)	(5,000)	(3,500)	RAT Tests
E042090	Administration Allocated	Exp	(222,132)	(166,599)	(166,599)	0	55,533	(222,132)	0	
E042095	Fringe Benefits Tax	Exp	(15,000)	(11,250)	(9,750)	1,500	5,250	(15,000)	0	
E042100	Staff Uniforms	Exp	(4,000)	(4,000)	(1,374)	2,626	2,626	(4,000)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E042120	Depreciation - Other Governance	Exp	(53,504)	(40,130)	(40,165)	(35)	13,339	(53,504)	0	
E042125	Less Administration Allocated	Exp	1,161,637	871,236	871,236	0	(290,401)	1,161,637	0	
E042155	Lease of Photocopier	Exp	(1,000)	(747)	0	747	1,000	0	1,000	No longer leased - owned
E042160	CEO Recruitment	Exp	0	0	0	0	0	0	0	
			(222,132)	(193,443)	(158,965)	34,478	63,167	(194,362)	27,770	
	Total Governance Income		6,000	4,753	7,350	2,597	1,350	6,000	0	
	Total Governance Expenditure		(457,923)	(385,241)	(323,839)	61,402	134,084	(430,153)	27,770	
	Law, Order & Public Safety									
	Fire Prevention									
I051010	BFB Operating Grant	Inc	58,893	44,169	66,892	22,723	7,999	58,893	0	
I051015	Sale of Fire Maps	Inc	300	225	0	(225)	(300)	300	0	
I051025	Reimbursements	Inc	3,000	2,250	300	(1,950)	(2,700)	3,000	0	
I051030	Bush Fire Infringements	Inc	2,000	2,000	1,841	(159)	(159)	2,000	0	
I051035	ESL Admin Fee	Inc	4,000	4,000	4,000	0	0	4,000	0	
I051050	SES Call-out Income	Inc	0	0	0	0	0	0	0	
I051070	Other Bushfire Grants Income	Inc	0	0	2,635	2,635	2,635	63,871	63,871	Grant for 4 x WaterTanks - Offset by expenditure
I051075	SES Operating Grant	Inc	31,201	23,400	18,516	(4,884)	(12,685)	16,619	(14,582)	\$14,582 underspent 2019/20 will reduce this years grant
			99,394	76,044	94,184	18,140	(5,210)	148,683	49,289	
E051005	BFB Operation Expenditure	Exp	(64,486)	(55,044)	(66,892)	(11,848)	(2,406)	(66,000)	(1,514)	
E051010	Communication Mtce	Exp	(4,000)	(3,044)	(2,044)	1,000	1,956	(4,000)	0	
E051015	Advertising & Other Expenses	Exp	(2,500)	(2,500)	(2,021)	479	479	(2,500)	0	
E051020	Fire Fighting/Emergency Services Expenses	Exp	(4,000)	(3,006)	(904)	2,102	3,096	(4,000)	0	
E051025	Town Block Burn Off	Exp	(5,000)	(5,000)	(9,698)	(4,698)	(4,698)	(9,500)	(4,500)	Higher costs than expected
E051040	Other Bushfire Grants Expenditure	Exp	0	0	(41,359)	(41,359)	(41,359)	(63,871)	(63,871)	Per grant income for 4 x Water Tanks
E051060	SES Operation Expenditure	Exp	(31,201)	(23,926)	(18,516)	5,410	12,685	(31,201)	0	
E051100	Administration Allocated	Exp	(58,788)	(44,091)	(44,091)	0	14,697	(58,788)	0	
E051190	Depreciation - Fire Prevention	Exp	(16,157)	(12,116)	(12,129)	(13)	4,028	(16,157)	0	
			(186,132)	(148,727)	(197,654)	(48,927)	(11,522)	(256,017)	(69,885)	
	Animal Control									
I052005	Dog Fines and Fees	Inc	7,000	5,247	2,014	(3,233)	(4,986)	3,000	(4,000)	Less naughty animals
I052006	Cat Fines and Fees	Inc	300	225	0	(225)	(300)	300	0	
I052010	Hire of Animal Traps	Inc	100	100	73	(27)	(27)	100	0	
I052015	Dog Registration	Inc	6,000	5,503	3,986	(1,517)	(2,014)	6,000	0	
I052016	Cat Registration	Inc	600	600	618	18	18	600	0	
I052020	Reimbursements	Inc	500	375	0	(375)	(500)	500	0	
			14,500	12,050	6,691	(5,359)	(7,809)	10,500	(4,000)	
E052005	Ranger Salary	Exp	(15,000)	(11,250)	(11,025)	225	3,975	(15,000)	0	
E052007	Ranger Telephone	Exp	(1,000)	(747)	(740)	7	260	(1,000)	0	
E052010	Pound Maintenance	Exp	(2,047)	(1,530)	(1,670)	(140)	377	(2,047)	0	
E052015	Dog Control Insurance	Exp	(232)	(232)	(232)	0	0	(232)	0	
E052020	Legal Fees	Exp	(1,000)	(747)	0	747	1,000	(1,000)	0	
E052025	Training & Conference	Exp	(1,500)	(1,500)	0	1,500	1,500	(1,500)	0	
E052030	Ranger Services Other	Exp	(25,000)	(18,756)	(17,496)	1,260	7,504	(25,000)	0	
E052035	Administration Allocated	Exp	(25,613)	(19,206)	(19,206)	0	6,407	(25,613)	0	
E052190	Depreciation - Animal Control	Exp	(1,004)	(754)	(754)	0	250	(1,004)	0	
			(72,396)	(54,722)	(51,123)	3,599	21,273	(72,396)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
Other Law, Order & Public Safety										
I053005	Abandoned Vehicles/Fines	Inc	50	50	0	(50)	(50)	50	0	
I053040	Safer Wagin Income	Inc	5,000	5,000	4,932	(68)	(68)	5,000	0	
			5,050	5,050	4,932	(118)	(118)	5,050	0	
E053005	Abandoned Vehicles	Exp	(500)	(378)	(126)	252	374	(500)	0	
E053040	Safer Wagin Expenditure	Exp	(500)	(378)	(135)	243	365	(500)	0	
E053055	Mosquito Control	Exp	0	0	(2,405)	(2,405)	(2,405)	(3,000)	(3,000)	Provision not in budget
			(1,000)	(756)	(2,666)	(1,910)	(1,666)	(4,000)	(3,000)	
Total Law, Order & Public Safety Income			118,944	93,144	105,807	12,663	(13,137)	164,233	45,289	
Total Law, Order & Public Safety Expenditure			(259,528)	(204,205)	(251,443)	(47,238)	8,085	(332,413)	(72,885)	
Health										
Maternal & Infant Health										
E071005	Medical Centre Mtce - Infant Health Centre	Exp	(9,200)	(6,605)	(6,790)	(185)	2,410	(9,200)	0	
			(9,200)	(6,605)	(6,790)	(185)	2,410	(9,200)	0	
Preventative Services - Admin & Inspections										
I074005	Food Licences & Fees	Inc	800	600	250	(350)	(550)	800	0	
I074015	Contrib. Regional Health Scheme	Inc	50,000	37,503	16,198	(21,305)	(33,802)	16,500	(33,500)	Lower income offset by lower EHO costs
			50,800	38,103	16,448	(21,655)	(34,352)	17,300	(33,500)	
E074005	EHO Salary	Exp	(105,000)	(78,750)	(49,091)	29,659	55,909	(50,000)	55,000	Lower expenditure as EHO contract not renewed
E074010	EHO Superannuation	Exp	(11,000)	(8,253)	(3,913)	4,340	7,087	(4,000)	7,000	Lower expenditure as EHO contract not renewed
E074015	Other Control Expenses	Exp	(8,000)	(6,491)	(4,386)	2,105	3,614	(8,000)	0	
E074020	EHO/Building Surveyor Vehicle Expenses	Exp	(5,000)	(3,849)	(2,645)	1,204	2,355	(2,650)	2,350	Vehicle disposed of as no longer required
E074030	Conferences & Training	Exp	(3,000)	(2,250)	(150)	2,100	2,850	(3,000)	0	
E074100	Administration Allocated	Exp	(24,643)	(18,486)	(18,486)	0	6,157	(24,643)	0	
E074190	Depreciation - Prevent Services	Exp	(7,892)	(5,920)	(4,649)	1,271	3,243	(7,892)	0	
			(164,535)	(123,999)	(83,320)	40,679	81,215	(100,185)	64,350	
Other Health										
I076010	Rent - Medical Centre-Dentist	Inc	4,380	3,285	2,983	(302)	(1,397)	4,380	0	
I076015	Reimbursements - IPN Medical	Inc	2,500	0	0	0	(2,500)	2,500	0	
I076020	Meeting Room Fees	Inc	3,500	2,628	2,100	(528)	(1,400)	3,500	0	
I076040	Reimbursements - Dr Norris	Inc	1,500	0	0	0	(1,500)	1,500	0	
			11,880	5,913	5,083	(830)	(6,797)	11,880	0	
E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(12,379)	(9,426)	(7,873)	1,553	4,506	(12,379)	0	
E076025	Depreciation - Other Health	Exp	(21,810)	(16,359)	(16,545)	(186)	5,265	(21,810)	0	
E076030	Doctors Vehicle Mtce	Exp	(12,004)	(11,242)	(1,919)	9,323	10,085	(5,000)	7,004	New vehicle less maintenance required
E076035	Loss on Sale of Asset	Exp	0	0	(1,393)	(1,393)	(1,393)	(1,393)	(1,393)	Sale of vehicle
E076040	IPN Medical Services	Exp	(46,665)	(34,998)	(11,666)	23,332	34,999	(46,665)	0	
			(92,858)	(72,025)	(39,396)	32,629	53,462	(87,247)	5,611	
Health - Preventative Services										
E077010	Analytical Expenses	Exp	(500)	(500)	(463)	37	37	(500)	0	
			(500)	(500)	(463)	37	37	(500)	0	
Total Health Income			62,680	44,016	21,531	(22,485)	(41,149)	29,180	(33,500)	
Total Health Expenditure			(267,093)	(203,129)	(129,969)	73,160	137,124	(197,132)	69,961	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
Education & Welfare										
Pre Schools										
I083035	Day Care Lease	Inc	8,568	6,426	6,487	61	(2,081)	8,568	0	
I083036	Day Care Reimbursements	Inc	5,500	3,668	2,248	(1,420)	(3,252)	5,500	0	
			14,068	10,094	8,735	(1,359)	(5,333)	14,068	0	
E080010	Kindegarten Maintenance (Daycare)	Exp	(13,475)	(9,774)	(15,918)	(6,144)	(2,443)	(13,475)	0	
E080190	Depreciation - Pre-Schools	Exp	(4,105)	(3,078)	(3,082)	(4)	1,023	(4,105)	0	
			(17,580)	(12,852)	(19,000)	(6,148)	(1,420)	(17,580)	0	
Other Education										
E081030	Contribution - Wagin Youth Care	Exp	(2,600)	(2,600)	0	2,600	2,600	(2,600)	0	
			(2,600)	(2,600)	0	2,600	2,600	(2,600)	0	
Homecare Program										
Homecare Self Funded - No impact on shire finances										
Additional grant of \$45,000 and \$29,570 to cover nursing and										
I082010	CHSP & HACC Grant	Inc	346,450	259,838	345,448	85,611	(1,002)	421,020	74,570	IPA Transition
I082015	Meals on Wheels	Inc	5,000	3,753	2,460	(1,293)	(2,540)	5,000	0	
I082020	CHSP Fee for Service	Inc	85,000	63,747	49,340	(14,407)	(35,660)	85,000	0	
I082030	Reimbursements	Inc	500	378	0	(378)	(500)	500	0	
I082040	HCP Client Daily Fee	Inc	20,000	15,003	6,655	(8,348)	(13,345)	10,000	(10,000)	Lower take-up of HCP - offset by lower costs
I082045	HCP Government Funds	Inc	182,500	136,872	38,638	(98,234)	(143,862)	60,000	(122,500)	Lower take-up of HCP - offset by lower costs
			639,450	479,591	442,541	(37,050)	(196,909)	581,520	(57,930)	
E082010	Management & Admin Salaries	Exp	(116,000)	(87,003)	(97,495)	(10,492)	18,505	(130,000)	(14,000)	Additional administration hours required - software
E082015	Maintenance & Gardening Salaries	Exp	(34,750)	(26,064)	(20,845)	5,219	13,905	(30,000)	4,750	Lower costs than budgeted
E082020	Nursing Salaries	Exp	(3,000)	(2,250)	(12,970)	(10,720)	(9,970)	(23,000)	(20,000)	Grant funding secured to cover cost of nursing staff
E082025	Care Workers Salaries	Exp	(299,500)	(224,622)	(131,405)	93,217	168,095	(180,000)	119,500	Less up take of HCP - so less services required
E082030	Superannuation	Exp	(45,000)	(33,750)	(25,063)	8,687	19,937	(35,000)	10,000	Less up take of HCP - so less services required
E082035	Other Expenses	Exp	(3,000)	(2,250)	(4,755)	(2,505)	(1,755)	(3,000)	0	
E082040	Travelling - Mileage	Exp	(40,000)	(29,997)	(20,927)	9,070	19,073	(30,000)	10,000	Provision of vehicle for gardener will reduce travel cost
E082045	Staff Training	Exp	(3,000)	(2,250)	(1,108)	1,142	1,892	(3,000)	0	
E082050	Staff Training Salaries	Exp	(2,000)	(1,503)	(3,197)	(1,694)	(1,197)	(2,000)	0	
E082055	Subscriptions	Exp	(7,500)	(5,625)	(7,164)	(1,539)	336	(7,500)	0	
E082060	Telephone & Postage	Exp	(1,200)	(900)	(1,791)	(891)	(591)	(1,200)	0	
E082065	Advertising & Stationery	Exp	(1,000)	(756)	0	756	1,000	(1,000)	0	
E082070	Insurance	Exp	(5,000)	(5,000)	(4,683)	317	317	(4,683)	317	Actual cost
E082075	Office Accommodation	Exp	(36,000)	(27,000)	(27,000)	0	9,000	(36,000)	0	
E082080	Plant & Equipment Mtce	Exp	(10,000)	(7,892)	(20,438)	(12,546)	(10,438)	(30,000)	(20,000)	Increased cost for Homecare Cars & Bus - take over of gardeners ute from shire
E082085	Consumable Supplies	Exp	(6,000)	(4,500)	(1,983)	2,517	4,017	(6,000)	0	
E082090	Expenditure from Donations	Exp	0	0	(3,275)	(3,275)	(3,275)	(3,300)	(3,300)	Mainly Seniors Xmas lunch - Offset income I083040
E082095	HCP Expenses	Exp	(20,000)	(15,003)	(3,713)	11,290	16,287	(3,000)	(5,000)	Less uptake of HCP - costs fully reimbursed from packages
E082100	Administration Allocated	Exp	(28,696)	(21,519)	(21,519)	0	7,177	(28,696)	0	
E082110	Meals on Wheels Expenditure	Exp	(5,000)	(3,753)	(2,467)	1,286	2,533	(5,000)	0	
E082190	Depreciation - Homecare	Exp	(18,825)	(14,120)	(14,132)	(12)	4,693	(18,825)	0	
			(685,471)	(515,757)	(425,930)	89,827	259,541	(581,204)	82,267	
Other Welfare										
I083010	Wagin Frail Aged Reimb	Inc	8,569	8,569	8,569	0	0	8,569	0	
I083040	Other Welfare Income	Inc	0	0	2,290	2,290	2,290	2,290	2,290	Contributions to Seniors Xmas Lunch
			8,569	8,569	10,859	2,290	2,290	10,859	2,290	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E083010	Wagin Frail Aged Exp	Exp	(8,569)	(8,569)	(8,659)	(90)	(90)	(8,569)	0	
E083020	Comm. Aged Care Expenses	Exp	(1,500)	(1,125)	0	1,125	1,500	(1,500)	0	
			(10,069)	(9,694)	(8,659)	1,035	1,410	(10,069)	0	
	Total Education & Welfare Income		662,087	498,254	462,135	(36,119)	(199,952)	606,447	(55,640)	
	Total Education & Welfare Expenditure		(715,720)	(540,903)	(453,589)	87,314	262,131	(611,453)	82,267	
	Community Amenities									
	Sanitation - Household Refuse									
I101005	Domestic Collection	Inc	243,100	243,100	243,080	(20)	(20)	243,100	0	
I102020	Refuse Site Fees	Inc	21,000	15,750	9,971	(5,779)	(11,029)	21,000	0	
			264,100	258,850	253,051	(5,799)	(11,049)	264,100	0	
E101005	Domestic Refuse Collection	Exp	(68,000)	(51,003)	(42,736)	8,267	25,264	(68,000)	0	
E101010	Recycling Pick-Up	Exp	(78,000)	(58,500)	(43,863)	14,637	34,137	(78,000)	0	
E101015	Refuse Site Mtce	Exp	(122,500)	(91,873)	(75,418)	16,455	47,082	(122,500)	0	
			(268,500)	(201,376)	(162,017)	39,359	106,483	(268,500)	0	
	Sanitation - Other									
I102002	Commercial Collection Charges	Inc	64,350	64,350	64,025	(325)	(325)	64,350	0	
I102005	Reimbursement Drummuster	Inc	4,000	0	0	0	(4,000)	4,000	0	
I102010	Charges Bulk Rubbish	Inc	16,500	12,375	9,589	(2,786)	(6,911)	16,500	0	
			84,850	76,725	73,614	(3,111)	(11,236)	84,850	0	
E102005	Commercial Collection	Exp	(13,000)	(9,747)	(8,402)	1,345	4,598	(13,000)	0	
E102010	Bulk Rubbish Collection	Exp	(16,500)	(12,375)	(9,693)	2,682	6,807	(16,500)	0	
E101020	Chemical Drum Disposal Costs	Exp	(5,000)	0	0	0	5,000	(5,000)	0	
E102190	Depreciation - Sanitation	Exp	(16,305)	(12,229)	(12,240)	(11)	4,065	(16,305)	0	
			(50,805)	(34,351)	(30,335)	4,016	20,470	(50,805)	0	
	Sewerage									
I104005	Septic Tank Fees	Inc	500	500	0	(500)	(500)	500	0	
			500	500	0	(500)	(500)	500	0	
E104005	Sewerage Treatment Plant	Exp	(500)	(345)	(35)	310	465	(500)	0	
			(500)	(345)	(35)	310	465	(500)	0	
	Town Planning									
I106005	Planning Fees	Inc	4,000	2,997	1,470	(1,527)	(2,530)	4,000	0	
			4,000	2,997	1,470	(1,527)	(2,530)	4,000	0	
E106005	Town Planning Expenses	Exp	(15,000)	(11,250)	(10,501)	749	4,499	(15,000)	0	
E106100	Administration Allocated	Exp	(30,122)	(22,590)	(22,590)	0	7,532	(30,122)	0	
			(45,122)	(33,840)	(33,091)	749	12,031	(45,122)	0	
	Other Community Amenities									
I107005	Cemetery Fees	Inc	12,000	9,000	7,558	(1,442)	(4,442)	12,000	0	
I107010	Community Bus Income	Inc	4,000	2,997	3,128	131	(872)	4,000	0	
I107025	Other Community Amenities Contributions	Inc	0	0	0	0	0	0	0	
			16,000	11,997	10,686	(1,311)	(5,314)	16,000	0	
E107005	Cemetery Mtce	Exp	(26,009)	(19,545)	(21,915)	(2,370)	4,094	(26,009)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E107010	Public Convenience Mtce	Exp	(57,224)	(43,019)	(37,412)	5,607	19,812	(57,224)	0	
E107015	Community Bus Operating	Exp	(4,000)	(3,329)	(2,082)	1,247	1,918	(4,000)	0	
E107100	Administration Allocated	Exp	(66,741)	(50,058)	(50,058)	0	16,683	(66,741)	0	
E107190	Depreciation - Other Comm Amenities	Exp	(28,309)	(21,236)	(21,251)	(15)	7,058	(28,309)	0	
			(182,283)	(137,187)	(132,718)	4,469	49,565	(182,283)	0	
	Total Community Amenities Income		369,450	351,069	338,819	(12,248)	(30,629)	369,450	0	
	Total Community Amenities Expenditure		(547,210)	(407,099)	(358,196)	48,903	189,014	(547,210)	0	
	Recreation & Culture									
	Public Halls & Civic Centres									
I111005	Town Hall Hire	Inc	2,000	1,503	1,548	45	(452)	2,000	0	
I111010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
I111015	Town Hall Lease - L Piesse	Inc	4,848	3,636	3,305	(331)	(1,543)	4,848	0	
			6,948	5,239	4,853	(386)	(2,095)	6,948	0	
E111005	Town Hall Mtce	Exp	(25,745)	(20,038)	(12,362)	7,676	13,383	(25,745)	0	
E111010	Other Halls Mtce	Exp	(6,126)	(4,697)	(3,931)	766	2,195	(6,126)	0	
E111190	Depreciation - Public Halls	Exp	(56,338)	(42,255)	(42,292)	(37)	14,046	(56,338)	0	
			(88,209)	(66,990)	(58,585)	8,405	29,624	(88,209)	0	
	Swimming Pool									
I112010	Swimming Pool Admission	Inc	30,000	30,000	29,845	(155)	(155)	30,000	0	
I112015	Swimming Pool Miscellaneous Income	Inc	0	0	0	0	0	0	0	
I112020	Reimbursements	Inc	600	600	0	(600)	(600)	600	0	
			30,600	30,600	29,845	(755)	(755)	30,600	0	
E112005	Pool Staff Salary	Exp	(72,000)	(54,000)	(82,600)	(28,600)	(10,600)	(72,000)	0	
E112010	Superannuation	Exp	(8,000)	(6,003)	(5,588)	415	2,412	(8,000)	0	
E112015	Swimming Pool Maintenance	Exp	(111,412)	(82,631)	(95,344)	(12,713)	16,068	(111,412)	0	
E112020	Swimming Pool Other Expenses	Exp	(3,500)	(3,125)	(4,122)	(997)	(622)	(3,500)	0	
E112190	Depreciation - Swimming Pools	Exp	(187,255)	(140,443)	(140,844)	(401)	46,411	(187,255)	0	
			(382,167)	(286,202)	(328,498)	(42,296)	53,669	(382,167)	0	
	Other Recreation & Sport									
I113005	Sportsground Rental	Inc	7,907	7,907	7,907	0	0	7,907	0	
I113015	Power Reimbursements	Inc	6,500	4,878	997	(3,881)	(5,503)	6,500	0	
I113020	Recreation Centre Hire	Inc	8,000	6,003	3,889	(2,114)	(4,111)	8,000	0	
I113025	Reimbursements Other	Inc	0	0	7,516	7,516	7,516	0	0	
I113030	Rec Centre Equipment Contributions	Inc	1,800	1,800	3,182	1,382	1,382	1,800	0	
I113035	Sporting Club Leases	Inc	50	50	2,959	2,909	2,909	50	0	
I113040	Other Recreation & Sport Contributions	Inc	198,776	198,776	11,711	(187,065)	(187,065)	198,776	0	
I113055	Eric Farrow Pavillion Hire	Inc	5,000	3,753	4,830	1,077	(170)	5,000	0	
I113065	Community Gym Membership	Inc	12,000	9,000	12,186	3,186	186	12,000	0	
			240,033	232,167	55,177	(176,990)	(184,856)	240,033	0	
E113005	Sportsground Mtce	Exp	(93,521)	(68,189)	(84,970)	(16,781)	8,551	(93,521)	0	
E113010	Sportsground Building Mtce	Exp	(23,818)	(19,437)	(17,556)	1,881	6,262	(23,818)	0	
E113015	Wetlands Park Mtce	Exp	(69,518)	(51,496)	(45,376)	6,120	24,142	(69,518)	0	
E113020	Parks & Gardens Mtce	Exp	(49,200)	(36,170)	(42,882)	(6,712)	6,318	(49,200)	0	
E113025	Puntapin Rock Mtce	Exp	(2,501)	(1,897)	(1,951)	(54)	550	(2,501)	0	
E113030	Recreation Centre Mtce	Exp	(57,024)	(44,688)	(48,390)	(3,702)	8,634	(57,024)	0	
E113035	Rec Staff Salaries	Exp	(18,000)	(13,500)	(7,403)	6,097	10,597	(18,000)	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E113040	Superannuation	Exp	(1,800)	(1,350)	(1,908)	(558)	(108)	(1,800)	0	
E113045	Other Expenses	Exp	(1,200)	(900)	(555)	345	645	(1,200)	0	
E113050	Norring Lake Mtce	Exp	(3,400)	(2,556)	(3,830)	(1,274)	(430)	(3,400)	0	
E113065	Eric Farrow Pavilion Mtce	Exp	(21,505)	(16,499)	(17,572)	(1,073)	3,933	(21,505)	0	
E113070	Rec Centre Sports Equipment	Exp	(2,000)	(1,503)	(413)	1,090	1,587	(2,000)	0	
E113095	Community Gym Expenditure	Exp	(8,000)	(5,957)	(6,281)	(324)	1,719	(8,000)	0	
E113100	Administration Allocated	Exp	(105,094)	(78,822)	(78,822)	0	26,272	(105,094)	0	
E113190	Depreciation - Other Rec & Sport	Exp	(271,345)	(203,513)	(202,075)	1,438	69,270	(271,345)	0	
			(727,926)	(546,477)	(559,984)	(13,507)	167,942	(727,926)	0	
	Library									
I115005	Lost Books	Inc	50	50	0	(50)	(50)	50	0	
I115010	Reimbursements	Inc	100	100	0	(100)	(100)	100	0	
			150	150	0	(150)	(150)	150	0	
E115005	Library Staff Salaries	Exp	(48,000)	(36,000)	(37,217)	(1,217)	10,783	(48,000)	0	
E115015	Library Building Mtce	Exp	(10,547)	(7,850)	(3,838)	4,012	6,709	(10,547)	0	
E115020	Library Other Expenses	Exp	(7,200)	(5,629)	(5,329)	300	1,871	(7,200)	0	
E115190	Depreciation - Libraries	Exp	(1,400)	(1,051)	(1,051)	0	349	(1,400)	0	
			(67,147)	(50,530)	(47,435)	3,095	19,712	(67,147)	0	
	Other Culture									
I116065	Electronic Sign Advertising Income	Inc	1,500	1,125	1,364	239	(136)	1,500	0	
I119015	Contribution to Woolorama	Inc	1,000	1,000	0	(1,000)	(1,000)	1,000	0	
I119020	Reimbursements	Inc	9,000	9,000	9,364	364	364	9,000	0	
I119030	Community Events Income	Inc	1,000	1,000	0	(1,000)	(1,000)	1,000	0	
I119031	Other Culture Grant Funds	Inc	0	0	22,500	22,500	22,500	18,500	18,500	Australia Day & Street Carnival Grants
			12,500	12,125	33,228	21,103	20,728	31,000	18,500	
E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)	0	0	(500)	0	
E116010	Woolorama Costs & Maintenance	Exp	(60,075)	(44,568)	(19,962)	24,606	40,113	(20,000)	40,075	Woolorama Cancelled
E116015	Community Centre Mtce	Exp	(11,537)	(8,731)	(5,170)	3,561	6,367	(11,537)	0	
E116020	Historical Village	Exp	(2,070)	(1,892)	(1,868)	24	202	(2,070)	0	
E116035	Long Table Experience Expenditure	Exp	0	0	0	0	0	0	0	
E116045	Community Development Events	Exp	(24,163)	(18,117)	(16,583)	1,534	7,580	(24,163)	0	
E116046	Community Development Equipment Maintenance	Exp	0	0	0	0	0	0	0	
E116055	Other Culture Grant Funds Exp	Exp	0	0	(19,237)	(19,237)	(19,237)	(19,000)	(19,000)	Australia Day & Street Carnival Expenditure
E116060	Betty Terry Theatre Expenditure	Exp	(3,140)	(2,308)	(2,659)	(351)	481	(3,140)	0	
E116065	Electronic Sign Expenditure	Exp	(3,600)	(2,400)	(3,237)	(837)	363	(3,600)	0	
E116070	Court House Expenditure	Exp	(5,000)	(3,682)	(1,420)	2,262	3,580	(5,000)	0	
E116075	NAB Building Expenditure	Exp	0	0	(1,301)	(1,301)	(1,301)	(2,000)	(2,000)	NAB Building
E116190	Depreciation - Other Culture	Exp	(39,988)	(29,994)	(9,125)	20,869	30,863	(39,988)	0	
			(150,073)	(112,192)	(81,062)	31,130	69,011	(130,998)	19,075	
	Total Recreation & Culture Income		290,231	280,281	123,103	(157,178)	(167,128)	308,731	18,500	
	Total Recreation & Culture Expenditure		(1,415,522)	(1,062,391)	(1,075,564)	(13,173)	339,958	(1,396,447)	19,075	
	Transport									
	Streets Roads Bridges & Depot Construction									
I121005	Direct Road Grants	Inc	129,037	129,037	129,037	0	0	129,037	0	
I121010	Road Project Grants	Inc	307,605	246,084	197,696	(48,388)	(109,909)	352,934	45,329	RRG - Additional funding not known at budget
I121015	Roads to Recovery Grant	Inc	312,145	234,108	247,145	13,037	(65,000)	312,145	0	
I121020	Reimbursements	Inc	1,000	0	7,841	7,841	6,841	8,750	7,750	Transfer of P27 to Homecare operations

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
I121025	Contribution - St Lighting	Inc	3,500	0	0	0	(3,500)	3,500	0	
I121076	LRCIP Funding	Inc	545,526	409,146	201,999	(207,147)	(343,527)	460,523	(85,003)	Revised LRCIP project schedule for 2022/2023
			1,298,813	1,018,375	783,718	(234,657)	(515,095)	1,266,889	(31,924)	
Streets Roads Bridges & Depot Maintenance										
I122055	Diesel Fuel Rebate Income	Inc	45,000	33,750	33,806	56	(11,194)	45,000	0	
			45,000	33,750	33,806	56	(11,194)	45,000	0	
E122005	Road Maintenance	Exp	(110,000)	(82,494)	(68,635)	13,859	41,365	(110,000)	0	
E122006	Maintenance Grading	Exp	(220,000)	(165,006)	(129,757)	35,249	90,243	(220,000)	0	
E122007	Rural Tree Pruning	Exp	(80,000)	(60,012)	(48,124)	11,888	31,876	(80,000)	0	
E122008	Rural Spraying	Exp	(12,000)	(9,000)	(2,652)	6,348	9,348	(12,000)	0	
E122009	Town Site Spraying	Exp	(20,000)	(15,012)	(10,383)	4,629	9,617	(20,000)	0	
E122010	Depot Mtce	Exp	(25,248)	(18,632)	(15,755)	2,877	9,493	(25,248)	0	
E122011	Town Reserve & Verg Mtce	Exp	(5,000)	(3,753)	(9,586)	(5,833)	(4,586)	(10,000)	(5,000)	Actual costs
E122012	Bridge & Drainage Mtce	Exp	(22,500)	(16,884)	(6,296)	10,588	16,204	(22,500)	0	
E122015	Rural Numbering	Exp	(100)	(63)	78	141	178	(100)	0	
E122020	Footpath Mtce	Exp	(5,000)	(3,762)	(2,256)	1,506	2,744	(5,000)	0	
E122025	Street Cleaning	Exp	(45,000)	(33,750)	(28,490)	5,260	16,510	(45,000)	0	
E122030	Street Trees	Exp	(65,000)	(48,753)	(63,315)	(14,562)	1,685	(65,000)	0	
E122035	Traffic & Street Signs Mtce	Exp	(4,000)	(2,997)	(3,474)	(477)	526	(4,000)	0	
E122045	Townscape	Exp	(60,000)	(45,000)	(20,728)	24,272	39,272	(60,000)	0	
E122050	Crossovers	Exp	(500)	(378)	(143)	235	357	(500)	0	
E122055	RoMan Data Collection	Exp	(11,500)	(8,622)	(6,930)	1,692	4,570	(11,500)	0	
E122060	Street Lighting	Exp	(70,000)	(52,497)	(50,353)	2,144	19,647	(70,000)	0	
E122090	Graffiti Removal	Exp	(100)	(72)	0	72	100	(100)	0	
E122105	Loss on Sale of Asset	Exp	0	0	0	0	0	0	0	
E122100	Administration Allocated	Exp	(49,019)	(36,765)	(36,765)	0	12,254	(49,019)	0	
E122190	Depreciation - Roads	Exp	(1,922,254)	(1,441,691)	(1,440,619)	1,072	481,635	(1,922,254)	0	
E147120	Storm Damage - Not Claimable	Exp	(83,000)	(62,253)	(102,942)	(40,689)	(19,942)	(83,000)	0	
			(2,810,221)	(2,107,396)	(2,047,125)	60,271	763,096	(2,815,221)	(5,000)	
Road Plant Purchases										
I122100	Profit on Sale of Asset	Inc	9,580	9,580	7,046	(2,534)	(2,534)	7,046	(2,534)	Street sweeper & Ute not being sold. EHO Vehicle sold
			9,580	9,580	7,046	(2,534)	(2,534)	7,046	(2,534)	
Aerodrome										
I126015	Aerodrome Reimbursements	Inc	0	0	0	0	0	0	0	
I126020	Aerodrome Hangar Lease	Inc	9,700	9,700	6,205	(3,495)	(3,495)	9,700	0	
			9,700	9,700	6,205	(3,495)	(3,495)	9,700	0	
E126005	Aerodrome Maintenance	Exp	(11,448)	(8,465)	(7,358)	1,107	4,090	(11,448)	0	
E126190	Depreciation - Aerodromes	Exp	(36,266)	(27,199)	(27,225)	(26)	9,041	(36,266)	0	
			(47,714)	(35,664)	(34,583)	1,081	13,131	(47,714)	0	
Total Transport Income			1,363,093	1,071,405	830,775	(240,630)	(532,318)	1,328,635	(34,458)	
Total Transport Expenditure			(2,857,935)	(2,143,060)	(2,081,708)	61,352	776,227	(2,862,935)	(5,000)	
Economic Services										
Rural Services										
I131020	Landcare Reimbursements	Inc	75,700	56,772	58,926	2,154	(16,774)	75,700	0	
			75,700	56,772	58,926	2,154	(16,774)	75,700	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E131020	Landcare	Exp	(100,700)	(81,772)	(84,006)	(2,234)	16,694	(100,700)	0	
E131030	Rural Towns Program	Exp	(18,000)	(12,206)	(6,087)	6,119	11,913	(18,000)	0	
E131100	Administration Allocated	Exp	(14,609)	(10,953)	(10,953)	0	3,656	(14,609)	0	
E131140	Water Management Plan / Harvesting	Exp	(10,000)	(7,590)	(4,687)	2,903	5,313	(10,000)	0	
			(143,309)	(112,521)	(105,733)	6,788	37,576	(143,309)	0	
Tourism & Area Promotion										
I132005	Caravan Park Fees	Inc	70,000	52,497	50,414	(2,083)	(19,586)	70,000	0	
I132010	Reimbursements	Inc	1,000	747	530	(217)	(470)	1,000	0	
I132015	RV Area Fees	Inc	15,000	11,250	8,626	(2,624)	(6,374)	15,000	0	
			86,000	64,494	59,570	(4,924)	(26,430)	86,000	0	
E132015	Caravan Park Manager Salary	Exp	(32,000)	(24,125)	(25,984)	(1,859)	6,016	(32,000)	0	
E132020	Caravan Park Mtce	Exp	(58,041)	(41,600)	(11,103)	30,497	46,938	(58,041)	0	Power pole upgrades and roofing to do
E132025	Subsidy Historic Village	Exp	(8,460)	(8,460)	(8,460)	0	0	(8,460)	0	
E132035	RV Area Maintenance	Exp	(6,000)	(4,500)	(6,876)	(2,376)	(876)	(6,000)	0	
E132040	Tourism Promotion & Subscripts	Exp	(15,000)	(11,250)	(9,176)	2,074	5,824	(15,000)	0	
E132050	Administration Allocated	Exp	(58,489)	(43,866)	(43,866)	0	14,623	(58,489)	0	
E132190	Depreciation - Tourism	Exp	(11,388)	(8,541)	(8,549)	(8)	2,839	(11,388)	0	
			(189,378)	(142,342)	(114,014)	28,328	75,364	(189,378)	0	
Building Control										
I133005	Building Licenses	Inc	8,000	6,003	4,170	(1,833)	(3,830)	8,000	0	
I133010	Swimming Pool Inspection Fees	Inc	0	0	(164)	(164)	(164)	0	0	
			8,000	6,003	4,006	(1,997)	(3,994)	8,000	0	
Other Economic Services										
I134005	Water Sales	Inc	45,000	33,750	6,962	(26,788)	(38,038)	15,000	(30,000)	Less water required
I142010	Sale of Land	Inc	0	0	0	0	0	22,000	22,000	Sale of part Lot 429 - Res. 4696
			45,000	33,750	6,962	(26,788)	(38,038)	37,000	22,000	
E134005	Water Supply - Standpipes	Exp	(55,000)	(41,256)	(12,329)	28,927	42,671	(25,000)	30,000	Less water required
E134190	Depreciation - Other Economic Services	Exp	(2,052)	(1,539)	(1,540)	(1)	512	(2,052)	0	
			(57,052)	(42,795)	(13,869)	28,926	43,183	(27,052)	30,000	
Total Economic Services Income			214,700	161,019	129,465	(31,555)	(85,236)	206,700	22,000	
Total Economic Services Expenditure			(389,739)	(297,658)	(233,616)	64,042	156,123	(359,739)	30,000	
Other Property & Services										
Private Works										
I141005	Private Works Income	Inc	20,000	15,003	11,566	(3,437)	(8,434)	20,000	0	
			20,000	15,003	11,566	(3,437)	(8,434)	20,000	0	
E141005	Private Works	Exp	(15,000)	(11,241)	(6,472)	4,769	8,528	(15,000)	0	
E141100	Administration Allocated	Exp	(2,767)	(2,079)	(2,079)	0	688	(2,767)	0	
			(17,767)	(13,320)	(8,551)	4,769	9,216	(17,767)	0	
Public Works Overheads										
I143020	Reimbursements	Inc	500	500	0	(500)	(500)	500	0	
			500	500	0	(500)	(500)	500	0	
E143005	Engineering Salaries	Exp	(103,000)	(77,247)	(77,208)	39	25,792	(103,000)	0	
E143007	Engineering Administration Salaries	Exp	(52,749)	(39,564)	(45,935)	(6,371)	6,814	(52,749)	0	

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E143009	Housing Allowance Works	Exp	(18,000)	(16,500)	(14,695)	1,805	3,305	(18,000)	0	
E143015	CEO's Salary Allocation	Exp	(57,940)	(43,452)	(44,962)	(1,510)	12,978	(57,940)	0	
E143020	Engineering Superannuation	Exp	(98,043)	(73,530)	(76,149)	(2,619)	21,894	(98,043)	0	
E143025	Engineering - Other Expenses	Exp	(5,000)	(3,753)	(2,349)	1,404	2,651	(5,000)	0	
E143030	Sick Holiday & Allowances Pay	Exp	(180,000)	(135,000)	(116,378)	18,622	63,622	(180,000)	0	
E143045	Insurance on Works	Exp	(33,201)	(33,201)	(33,201)	0	0	(33,201)	0	
E143050	Protective Clothing	Exp	(8,000)	(6,003)	(1,105)	4,898	6,895	(8,000)	0	
E143055	Fringe Benefits	Exp	(1,000)	0	0	0	1,000	(1,000)	0	
E143060	CEO's Vehicle Allocation	Exp	(1,000)	(747)	(247)	500	753	(1,000)	0	
E143065	MOW - Vehicle Expenses	Exp	(7,000)	(5,256)	(5,215)	41	1,785	(7,000)	0	
E143075	Telephone Expenses	Exp	(1,500)	(1,125)	(1,038)	87	462	(1,500)	0	
E143080	Staff Licenses	Exp	(500)	(378)	(132)	246	368	(500)	0	
E143085	Safety Equipment & Meetings	Exp	(4,000)	(2,997)	(1,042)	1,955	2,958	(4,000)	0	
E143090	Conferences & Courses	Exp	(1,500)	(1,125)	0	1,125	1,500	(1,500)	0	
E143095	Staff Training	Exp	(16,000)	(12,006)	(1,251)	10,755	14,749	(16,000)	0	
E143105	Administration Allocated	Exp	(1,040)	(783)	(783)	0	257	(1,040)	0	
E143200	LESS PWOH ALLOCATED	Exp	589,473	442,116	408,525	(33,591)	(180,948)	589,473	0	
			0	(10,551)	(13,164)	(2,614)	(13,165)	0	0	
	Plant Operation Costs									
I144005	Sale of Scrap	Inc	1,500	1,125	1,500	375	0	1,500	0	
I144010	Reimbursements	Inc	4,000	2,997	10,634	7,637	6,634	10,500	6,500	LGIS Good driver rebate and Grader claim reimbursement
			5,500	4,122	12,134	8,012	6,634	12,000	6,500	
E144010	Fuel & Oils	Exp	(120,000)	(90,000)	(118,848)	(28,848)	1,152	(165,000)	(45,000)	Increase in fuel costs
E144020	Tyres & Tubes	Exp	(20,000)	(15,003)	(14,262)	741	5,738	(20,000)	0	
E144030	Parts & Repairs	Exp	(70,000)	(52,497)	(54,958)	(2,461)	15,042	(70,000)	0	
E144040	Plant Repair - Wages	Exp	(20,000)	(15,003)	(16,412)	(1,409)	3,588	(20,000)	0	
E144050	Insurance and Licences	Exp	(30,000)	(28,039)	(28,867)	(828)	1,133	(30,000)	0	
E144060	Expendable Tools-Consumables only	Exp	(10,000)	(7,497)	(345)	7,152	9,655	(10,000)	0	
E144065	MV Insurance Claim Expenses	Exp	(1,000)	(747)	(300)	447	700	(1,000)	0	
E144075	Minor Plant & Equipment <\$5000	Exp	(8,000)	(6,003)	(2,559)	3,444	5,441	(8,000)	0	
E144200	LESS POC ALLOCATED-PROJECTS	Exp	279,000	209,259	209,187	(72)	(69,813)	324,000	45,000	
			0	(5,530)	(27,365)	(21,834)	(27,364)	0	0	
	Salaries & Wages									
E146010	Gross Salaries, Allowances & Super	Exp	(2,442,985)	(1,832,238)	(1,925,591)	(93,353)	517,394	(2,395,000)	47,985	Reduction in costs - restructure
E146200	Less Sal , Allow, Super Allocated	Exp	2,442,985	1,832,247	1,925,591	93,344	(517,394)	2,395,000	(47,985)	Reduction in costs - restructure
			0	9	0	(9)	0	0	0	
	Unclassified									
I147005	Commission - Vehicle Licensing	Inc	46,000	34,497	35,667	1,170	(10,333)	46,000	0	
I147006	Commission - TransWA	Inc	500	378	55	(323)	(445)	500	0	
I147007	Reimbursement - OHS	Inc	0	0	730	730	730	750	750	
I147035	Banking errors	Inc	0	0	4,246	4,246	4,246	0	0	
I147050	Council Staff Housing Rental	Inc	47,840	35,883	39,230	3,347	(8,610)	47,840	0	
I147065	Insurance Reimbursement	Inc	5,000	3,753	0	(3,753)	(5,000)	0	(5,000)	Processed in I144010
I147070	Council Housing Reimbursements	Inc	4,000	2,997	2,060	(937)	(1,940)	4,000	0	
I147120	Charge on Private use of Shire Vehicle	Inc	3,120	2,340	1,724	(616)	(1,396)	3,120	0	
			106,460	79,848	83,712	3,864	(22,748)	102,210	(4,250)	
E147015	Community Requests & Events - CEO Allocation	Exp	(3,000)	(2,250)	(2,545)	(295)	455	(3,000)	0	
E147035	Banking Errors	Exp	0	0	0	0	0	0	0	

COA	Description	Type	Annual Budget	YTD Budget	YTD Actual	Variance to YTD Budget	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
E147050	Council Housing Maintenance	Exp	(83,519)	(62,507)	(41,328)	21,179	42,191	(83,519)	0	
E147055	Consultants	Exp	(32,000)	(32,000)	(2,000)	30,000	30,000	(27,000)	5,000	Res. 4681 & 4682 Tourism & Key Workier Hosusing
E147070	4WD Resource Sharing Group	Exp	(1,000)	(747)	(800)	(53)	200	(6,000)	(5,000)	Res. 4681 & 4682 Tourism & Key Workier Hosusing
E147090	Building Maintenance	Exp	(8,000)	(6,200)	(3,197)	3,003	4,803	(8,000)	0	
E147100	Administration Allocated	Exp	(185,414)	(139,068)	(139,068)	0	46,346	(185,414)	0	
E147115	Occupational Health & Safety (OHS)	Exp	(4,000)	(2,997)	(6,367)	(3,370)	(2,367)	(4,000)	0	
E147130	Depreciation - Unclassified	Exp	(31,064)	(23,299)	(23,319)	(20)	7,745	(31,064)	0	
E147150	Community Requests Budget	Exp	(7,316)	(5,490)	(2,978)	2,512	4,338	(8,316)	(1,000)	\$7.3k Betty Terry Painting & Garden - \$1k Gymkhanarama
E147151	Community Donations/Sponsorship	Exp	(3,500)	0	(2,000)	(2,000)	1,500	(3,500)	0	
			(358,813)	(274,558)	(223,602)	50,956	135,211	(359,813)	(1,000)	
	Total Other Property & Services Income		132,460	99,473	107,413	7,939	(25,048)	134,710	2,250	
	Total Other Property & Services Expenditure		(376,580)	(303,950)	(272,682)	31,268	103,898	(377,580)	(1,000)	
	Total Income		6,525,303	5,722,349	5,298,678	(423,671)	(1,226,625)	6,532,179	36,876	
	Total Expenditure		(7,700,503)	(5,838,993)	(5,499,322)	339,671	2,201,181	(7,545,915)	132,588	
	Net Deficit (Surplus)		(1,175,200)	(116,643)	(200,644)	(84,001)	974,556	(1,013,736)	169,464	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

Capital Acquisitions

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Land and Buildings							
B2201	Court House Development	(200,000)	(12,438)	(187,562)	(200,000)	0	In progress
B2202	Historical Village "History of Wagin" shed	(92,620)	(82,733)	(9,887)	(92,620)	0	In progress
B2203	NAB Building	0	(13,099)	13,099	(30,000)	(30,000)	Approved Resolution 4722
B2204	Historical Village - shed fit-out	0	0	0	11,000		LRCIP Phase 3
E167780	Rec Centre Court Surface Upgrade	(20,000)	(20,150)	150	(20,150)	(150)	Completed
E167458	Depot Upgrades - Shed Wall & Electric Gate	(15,000)	(2,518)	(12,482)	(15,000)	0	To be actioned
E167130	Solar Panels - Shire Buildings	(10,000)	0	(10,000)	(10,000)	0	To be actioned
E167475	Staff Housing Upgrades (2 Ballagin St)	(22,000)	(18,864)	(3,136)	(22,000)	0	In progress
Land and Buildings Total		(359,620)	(149,802)	(209,818)	(378,770)	(30,150)	
Furniture & Equipment							
E167110	CCTV Upgrade	(17,552)	(7,643)	(9,909)	(17,552)	0	
E167754	Pool Blankets (50m Pool)	(17,000)	(16,960)	(40)	(16,960)	40	Completed
Furniture and Equipment Total		(34,552)	(24,603)	(9,949)	(34,512)	40	
Plant and Equipment							
E167751	Doctor Vehicle (P05)	(40,000)	(45,668)	5,668	(45,668)	(5,668)	Completed
PE2201	Building Maintenance Utility (P27)	(32,000)	(24,536)	(7,464)	(24,750)	7,250	Ordered
E167776	Emergency Services Generator	(25,000)	(18,000)	(7,000)	(25,000)	0	Exterior socket to be completed
PE2202	Tennant Street Sweeper	(48,000)	(6,511)	(41,489)	(6,600)	41,400	Resolution 4713 - Vacuum being purchased
PE2203	Mini Excavator & Trailer	(50,000)	(46,960)	(3,040)	(50,000)	0	Excavator purchased - Trailer on order
Plant and Equipment Total		(195,000)	(141,675)	(53,325)	(152,018)	42,982	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

Capital Acquisitions

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Roads							
E167103	Capital Works Program	(1,251,195)	(609,061)	(642,134)	(1,299,514)	(48,319)	See detailed break-up
		(1,251,195)	(609,061)	(642,134)	(1,299,514)	(48,319)	
	Roads Total	(1,251,195)	(609,061)	(642,134)	(1,299,514)	(48,319)	
Footpaths							
Transport							
E167124	Footpath Program	(48,000)	0	(48,000)	(48,000)	0	
	Transport Total	(48,000)	0	(48,000)	(48,000)	0	
	Footpaths Total	(48,000)	0	(48,000)	(48,000)	0	
Infrastructure - Other							
IO2201	Bojanning Park Upgrades	(27,233)	(24,347)	(2,886)	(27,233)	0	
IO2202	Giant Ram Lighting	(5,000)	0	(5,000)	(7,050)	(2,050)	LRCIP Phase 3
IO2203	Pool Filtration Works	(45,000)	(49,144)	4,144	(49,144)	(4,144)	Completed
IO2204	Sportsground Preceinct Redevelopment	(60,000)	(16,847)	(43,153)	(20,000)	40,000	Works to be C/Fwd - \$40k to reserve
IO2205	War Memorial upgrades	(20,000)	(12,415)	(7,585)	(20,000)	0	In Progress
IO2206	Wetlands Park Upgrade	(202,779)	(11,711)	(191,068)	(202,779)	0	Ninja Park installation in April
IO2207	Main Street Paving, Cleaning & Sealing	(20,000)	(17,528)	(2,472)	(17,550)	2,450	Completed
IO2208	Townscape	(39,000)	0	(39,000)	(39,000)	0	
E167132	Water Storage Upgrades	(60,000)	0	(60,000)	0	60,000	Revised LRCIP Projects
	Infrastructure - Other Total	(479,012)	(131,992)	(347,020)	(382,756)	96,256	
	Capital Expenditure Total	(2,367,379)	(1,057,133)	(1,324,900)	(2,285,661)	36,166	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 5 Capital Works Program

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Capital Renewal							
CP289	2020/2021 - Shire Beaufort Road (Extend culverts)	(30,000)	(10,101)	(19,899)	(30,000)	0	
CP291	2020/2021 - Shire Bullock Hills Road (Extend culverts)	(30,000)	(11,228)	(18,772)	(30,000)	0	
CP314	2021/2022 - R2R Andrews Road (Gravel Sheet)	(38,000)	(33,020)	(4,980)	(38,000)	0	
CP315	2021/2022 - R2R Bullock Hills Road (Reconstruct, seal and widen)	(92,000)	(69,251)	(22,749)	(92,000)	0	
CP316	2021/2022 - Shire Robinson Road (Gravel Sheet)	(55,000)	(35,978)	(19,022)	(36,000)	19,000	Completed
CP317	2021/2022 - R2R Wagin Wickepin Road (Gravel Sheet)	(55,000)	(35,300)	(19,700)	(55,000)	0	
CP318	2021/2022 - Shire Piesseville Tarwonga Road (Gravel Sheet Shoulders)	(28,000)	(25,158)	(2,843)	(28,000)	0	
Capital Renewal Total		(328,000)	(220,034)	(107,966)	(309,000)	19,000	
Reseal							
CP319	2021/2022 - R2R Edwards Street (Reseal Floodway)	(5,500)	(4,710)	(790)	(4,710)	790	Completed
CP320	2021/2022 - R2R Marks Court (Reseal)	(6,000)	(5,549)	(451)	(5,550)	450	Completed
CP321	2021/2022 - R2R Pederick Drive (Reseal)	(8,000)	(7,243)	(757)	(7,250)	750	Completed
CP322	2021/2022 - R2R Rec Ground (Reseal)	(5,000)	(4,504)	(496)	(4,550)	450	Completed
CP323	2021/2022 - R2R Unicorn Street (Reseal)	(12,000)	(12,369)	369	(12,400)	(400)	Completed
CP324	2021/2022 - R2R Wendell Road (Reseal)	(10,000)	(11,011)	1,011	(11,050)	(1,050)	Completed
Reseal Total		(46,500)	(45,386)	(1,114)	(45,510)	990	
Capital Upgrade							
CP325	2021/2022 - LRCIP Cemetery Carpark (Gravel Sheet)	(25,004)	0	(25,004)	(25,004)	0	LRCIP Phase 3
CP326	2021/2022 - LRCIP Cemetery West Entry (Construct and seal)	(44,749)	(4,647)	(40,102)	(44,749)	0	LRCIP Phase 3
CP327	2021/2022 - LRCIP Moore Street (Construct and seal)	(80,000)	(3,560)	(76,440)	(80,000)	0	LRCIP Phase 3
CP328	2021/2022 - R2R Ventnor Street (Construct, seal and kerb)	(25,645)	(12,073)	(13,572)	(25,645)	0	
CP329	2021/2022 - R2R Walker Road (Gravel Sheet)	(55,000)	(52,116)	(2,884)	(55,000)	0	
CP330	2021/2022 - RRG/Shire Dongolocking Road (Reconstruct, seal and widen)	(271,234)	(146,213)	(125,021)	(319,233)	(47,999)	RRG Funding \$212,820
CP331	2021/2022 - RRG/Shire Jaloran Road (Gravel Sheet)	(190,173)	(59,755)	(130,418)	(210,173)	(20,000)	RRG Funding \$140,114
CP332	2021/2022 - Shire Padbury Lane/Town Drainage (Various)	(20,000)	(11,033)	(8,967)	(20,000)	0	
CP333	2021/2022 - Shire Unicorn Street (Construct and seal)	(23,000)	(3,914)	(19,086)	(23,000)	0	
Capital Upgrade Total		(734,805)	(293,311)	(441,494)	(802,804)	(67,999)	
Footpaths							
CP334	2021/2022 - LRCIP Tarbet Street (Footpath Tudhoe to Trimdon)	(38,000)	0	(38,000)	0	38,000	Revised LRCIP Projects- consider in 2022/2023
CP335	2021/2022 - Shire Trench Street (Footpath Traverse to Tudor)	(10,000)	0	(10,000)	(10,000)	0	
Footpaths Total		(48,000)	0	(48,000)	(10,000)	38,000	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 5 Capital Works Program

Account	Assets	Annual Budget	YTD Actual	Variance to Annual Budget	Projected Actual	Impact on Annual Budget	Status / Comment
		\$	\$	\$	\$	\$	
Kerbing							
CP336	2021/2022 - LRCIP Morris Street (Kerbing Both Sides)	(15,000)	(6,580)	(8,420)	(15,000)	0	LRCIP Phase 3
CP337	2021/2022 - LRCIP Sawle Street (Kerbing North Side)	(15,000)	(3,792)	(11,208)	(15,000)	0	LRCIP Phase 3
CP338	2021/2022 - LRCIP Sawle Street (Kerbing South Side)	(14,000)	(4,001)	(9,999)	(13,700)	300	LRCIP Phase 3
CP339	2021/2022 - Shire Stubbs Street (Kerbing South Side)	(20,000)	(5,951)	(14,049)	(20,000)	0	
Kerbing Total		(64,000)	(20,324)	(43,676)	(63,700)	300	
LRCIP Funding - Phase 2							
CP340	2021/2022 - LRCIP Bullock Hills Road (Reconstruct and seal intersection)	(47,000)	(4,715)	(42,285)	(47,000)	0	
CP341	2021/2022 - LRCIP Stubbs Street (Renew kerbing north side)	(3,890)	(4,492)	602	(4,500)	(610)	Completed
CP342	2021/2022 - LRCIP Johnston Street (Renew kerbing west side)	(17,000)	(11,131)	(5,869)	(17,000)	0	
CP343	2021/2022 - LRCIP Tudhoe Street (Renew kerbing south side)	(10,000)	(9,668)	(332)	(10,000)	0	
LRCIP Funding - Phase 2 Total		(77,890)	(30,006)	(47,884)	(78,500)	(610)	
Capital Works Program Total		(1,299,195)	(609,061)	(690,134)	(1,309,514)	(10,619)	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 6

Plant Replacement

Asset Description	Annual Budget			YTD Actual			Status / Comment
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
Plant and Equipment							
Doctor Vehicle (P05)	(40,000)	18,000	(22,000)	(45,668)	24,545	(21,123)	
Building Maintenance Utility (P27)	(32,000)	15,000	(17,000)	(24,536)	0	(24,536)	
Emergency Services Generator	(25,000)	0	(25,000)	(18,000)	0	(18,000)	
Tennant Street Sweeper	(48,000)	8,000	(40,000)	(6,511)	0	(6,511)	
Mini Excavator & Trailer	(50,000)	0	(50,000)	(46,960)	0	(46,960)	
EHO Vehicle P08	0	0	0	0	18,182	18,182	
	(195,000)	41,000	(154,000)	(141,675)	42,727	(98,948)	

Asset Description	Projected Actual			Projected Variance			Status / Comment
	Expenditure	Income	Net	Expenditure	Income	Net	
	\$	\$	\$	\$	\$	\$	
Plant and Equipment							
Doctor Vehicle (P05)	(45,668)	24,545	(21,123)	(5,668)	6,545	877	Ute to be retained for Homecare
Building Maintenance Utility (P27)	(24,750)	7,750	(17,000)	7,250	(7,250)	0	Gardener
Emergency Services Generator	(18,000)	0	(18,000)	7,000	0	7,000	
Tennant Street Sweeper	(13,111)	0	(13,111)	34,889	(8,000)	26,889	Purchasing Outdoor Vaccum instead
Mini Excavator & Trailer	(58,768)	0	(58,768)	(8,768)	0	(8,768)	
EHO Vehicle P08	0	18,182	18,182	0	18,182	18,182	
	(160,297)	50,477	(109,820)	34,703	9,477	44,180	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 7

Disposal of Assets

Asset Description	Annual Budget			YTD Actual			Variance to Annual Budget		
	Net Book Value	Proceeds	Profit or (Loss)	Net Book Value	Proceeds	Profit or (Loss)	Net Book Value	Proceeds	Profit or (Loss)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
Doctor's Vehicle P05	26,504	18,000	(8,504)	25,938	24,545	(1,393)	(566)	6,545	7,111
EHO Vehicle P08	0	0	0	11,136	18,182	7,046	11,136	18,182	7,046
Building Maintenance Utility P27	5,917	15,000	9,083	0	0	0	(5,917)	(15,000)	(9,083)
Tennant Street Sweeper P48	7,503	8,000	497	0	0	0	(7,503)	(8,000)	(497)
	0			0					
	39,924	41,000	1,076	37,074	42,727	5,653	(2,850)	1,727	4,577

Asset Description	Projected Actual			Projected Variance			
	Net Book Value	Proceeds	Profit or (Loss)	Net Book Value	Proceeds	Profit or (Loss)	
	\$	\$	\$	\$	\$	\$	
Plant and Equipment							
Doctor's Vehicle P05	25,938	24,545	(1,393)	(566)	6,545	7,111	
EHO Vehicle P08	11,136	18,182	7,046	11,136	18,182	7,046	
Building Maintenance Utility P27	0	0	0	(5,917)	(15,000)	(9,083)	Not being disposed off - Wagin Homecare taking on for net cost of \$7,750
Tennant Street Sweeper P48	0	0	0	(7,503)	(8,000)	(497)	Not being disposed off - Outdoor vacuum being purchased instead
	37,074	42,727	5,653	(2,850)	1,727	4,577	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

Reserve Transfers

Name	Interest Earned		Transfers In (+)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	\$	\$	
Leave Reserve	3,795	589	0	0	(3,206)	1,200	(2,595)	
Plant Replacement Reserve	2,877	447	171,000	0	(173,430)	171,900	(1,977)	
Recreation Centre Equipment Reserve	129	20	1,800	0	(1,909)	1,840	(89)	
Aerodrome Maintenance & Development Reserve	179	28	7,900	0	(8,051)	7,960	(119)	
Municipal Buildings Reserve	718	111	0	0	(607)	225	(493)	
Admin Centre Furniture, Equipment & IT Reserve	105	16	5,000	0	(5,089)	5,035	(70)	
Land Development Reserve	108	17	0	0	(91)	35	(73)	
Community Bus Reserve	174	27	0	0	(147)	55	(119)	
Homecare Reserve	905	140	0	0	(765)	280	(625)	
Recreation Development Reserve	2,819	437	30,000	0	(32,382)	30,874	(1,945)	
Refuse Waste Management Reserve	1,675	260	25,950	0	(27,365)	26,470	(1,155)	
Refuse Site Rehabilitation Reserve	1,185	184	20,000	0	(21,001)	20,370	(815)	
Water Management Reserve	711	110	0	0	(601)	220	(491)	
Electronic Sign Reserve	149	23	0	0	(126)	50	(99)	
Community Gym Reserve	119	18	4,000	0	(4,101)	4,040	(79)	
Sportsground Precinct Redevelopment Reserve	1,283	199	60,000	0	(61,084)	100,400	39,117	Transfer of \$40k from project IO2204
Emergency/Bushfire Control Reserve	65	10	0	0	(55)	20	(45)	
Community Events Reserve	90	14	0	0	(76)	30	(60)	
Staff Housing Reserve	0	0	300,000	0		300,000	0	
	17,086	2,650	625,650	0	(340,086)	671,004	28,268	

Name	Transfers Out (-)		Variance to Annual Budget	Projected Actual	Projected Variance	Status / Comment
	Annual Budget	YTD Actual				
	\$	\$	\$	\$	\$	
Leave Reserve	(40,000)	0	40,000	(40,000)	0	
Plant Replacement Reserve	0	0	0	0	0	
Recreation Centre Equipment Reserve	0	0	0	0	0	
Aerodrome Maintenance & Development Reserve	0	0	0	0	0	
Municipal Buildings Reserve	0	0	0	0	0	
Admin Centre Furniture, Equipment & IT Reserve	0	0	0	0	0	
Land Development Reserve	0	0	0	0	0	
Community Bus Reserve	0	0	0	0	0	
Homecare Reserve	0	0	0	0	0	
Recreation Development Reserve	(85,500)	0	85,500	(85,500)	0	
Refuse Waste Management Reserve	0	0	0	0	0	
Refuse Site Rehabilitation Reserve	0	0	0	0	0	
Water Management Reserve	0	0	0	0	0	
Electronic Sign Reserve	0	0	0	0	0	
Community Gym Reserve	0	0	0	0	0	
Sportsground Precinct Redevelopment Reserve	(60,000)	0	60,000	(60,000)	0	
Emergency/Bushfire Control Reserve	0	0	0	0	0	
Community Events Reserve	0	0	0	0	0	
Staff Housing Reserve						
	(185,500)	0	185,500	(185,500)	0	

SHIRE OF WAGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY - BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022

Reserve Balances

Name	Transfers In (+)		Transfers Out (-)		Closing Balance		
	Opening Balance	Annual Budget	Projected Actual	Annual Budget	Projected Actual	Annual Budget	Projected Actual
	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	379,536	3,795	1,200	(40,000)	(40,000)	343,331	340,736
Plant Replacement Reserve	287,746	173,877	171,900	0	0	461,623	459,646
Recreation Centre Equipment Reserve	12,926	1,929	1,840	0	0	14,855	14,766
Aerodrome Maintenance & Development Reserve	17,855	8,079	7,960	0	0	25,934	25,815
Municipal Buildings Reserve	71,763	718	225	0	0	72,481	71,988
Admin Centre Furniture, Equipment & IT Reserve	10,538	5,105	5,035	0	0	15,643	15,573
Land Development Reserve	10,753	108	35	0	0	10,861	10,788
Community Bus Reserve	17,430	174	55	0	0	17,604	17,485
Homecare Reserve	90,464	905	280	0	0	91,369	90,744
Recreation Development Reserve	281,894	32,819	30,874	(85,500)	(85,500)	229,213	227,268
Refuse Waste Management Reserve	167,510	27,625	26,470	0	0	195,135	193,980
Refuse Site Rehabilitation Reserve	118,546	21,185	20,370	0	0	139,731	138,916
Water Management Reserve	71,077	711	220	0	0	71,788	71,297
Electronic Sign Reserve	14,854	149	50	0	0	15,003	14,904
Community Gym Reserve	11,888	4,119	4,040	0	0	16,007	15,928
Sportsground Precinct Redevelopment Reserve	128,324	61,283	100,400	(60,000)	(60,000)	129,607	168,724
Emergency/Bushfire Control Reserve	6,527	65	20	0	0	6,592	6,547
Community Events Reserve	9,000	90	30	0	0	9,090	9,030
Staff housing Reserve	0	300,000	300,000	0	0	300,000	300,000
	1,708,631	642,736	671,004	(185,500)	(185,500)	2,165,867	2,194,135

NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 10

BUDGET AMENDMENTS

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

Date	GL Account Code	Description	Council Resolution	Classification	No Change -	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments	
					(Non Cash Items) Adjust.					
					\$	\$	\$	\$		
5/08/2021		Budget Adoption			Opening Surplus(Deficit)	0	0	0	0	
24/08/2021	E1471500	Contribution to Gymkhanarama - Hire of Pavillion	4621				-920.00	(920)		
23/11/2021	E1470550	Contribution to 4WDL Tourism Action Plan	4681				-3,000.00	(3,920)		
23/11/2021	E1470550	Contribution to 4WDL Key Worker Housing	4682				-2,000.00	(5,920)		
23/11/2021	E1470550	Reduction in Consultants Budget	4681/82			5,000.00		(920)		
21/12/2021	I142010	Sale of portion of Lot 429	4696			22,000.00		21,080		
21/12/2021	E147015	Art Sponsorship - Wagin Woolorama	4700				-550.00	20,530		
21/12/2021	E116005	Art Sponsorship - Wagin Woolorama	4700				-550.00	19,980		
22/02/2022	E167761	Change to Plant Purchases - not buying Sweet Sweeper	4713			48,000.00		67,980		
22/02/2022	I122175	Change to Plant Purchases - not buying Sweet Sweeper - no trade-in	4713				-8,000.00	59,980		
22/02/2022	E167761	Change to Plant Purchases - buying outdoor vacuum	4713				-6,600.00	53,380		
22/02/2022	B2203	Works to NAB Building	4722				-30,000.00	23,380		
22/02/2022	I1221750	Sale of EHO Vehicle by tender	4733			18,182.00		41,562		
								41,562		
Amended Budget Cash Position as per Council Resolution						0	93,182	(51,620)	41,562	