

**SHIRE OF JERRAMUNGUP
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

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

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SHIRE OF JERRAMUNGUP
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 MARCH 2022

	Note	Budget v Actual		Predicted		
		Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.4	1,634,389	1,631,746	(2,643)		1,631,746 ▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions		1,237,282	876,483	69,043	0	1,306,325 ▲
Profit on asset disposals	4.1.1	11,923	7,711	(1,507)	0	10,417 ▼
Fees and charges	4.1.2	778,043	733,283	16,676	0	794,719 ▲
Interest earnings	4.1.7	34,500	25,417	(6,040)	0	28,460 ▼
Other revenue	4.1.8	186,500	236,647	227,279	0	413,779 ▲
		<u>2,248,248</u>	<u>1,879,541</u>	<u>305,451</u>	<u>0</u>	<u>2,553,700</u>
Expenditure from operating activities						
Employee costs	4.2.1	(2,304,448)	(1,661,887)	(145,896)	0	(2,450,344) ▲
Materials and contracts	4.2.2	(2,811,438)	(1,430,015)	202,105	0	(2,609,333) ▼
Utility charges	4.2.3	(192,173)	(152,499)	(19,261)	0	(211,434) ▲
Depreciation on non-current assets	4.2.4	(2,119,223)	(1,576,823)	0	0	(2,119,223) ▼
Interest expenses	4.2.5	(26,260)	(11,475)	3,513	0	(22,747) ▼
Insurance expenses	4.2.6	(252,810)	(235,758)	(4,568)	0	(257,378) ▲
Loss on asset disposals	4.2.7	(9,063)	0	0	0	(9,063) ▼
Other expenditure	4.2.8	(153,981)	(146,693)	(70,193)	0	(224,174) ▲
		<u>(7,869,396)</u>	<u>(5,215,150)</u>	<u>(34,300)</u>	<u>0</u>	<u>(7,903,696)</u>
Non-cash amounts excluded from operating activities		2,116,364	1,579,768	2,860		2,119,224 ▲
Amount attributable to operating activities		<u>(1,870,395)</u>	<u>(124,094)</u>	<u>271,368</u>	<u>0</u>	<u>(1,599,027)</u>
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	6,452,594	1,358,626	(350,148)	0	6,102,446 ▼
Purchase land and buildings	4.4.2	(44,000)	(11,061)	(100,765)	0	(144,765) ▲
Purchase property, plant and equipment	4.4.3	(704,850)	(49,838)	471,685	0	(233,165) ▼
Purchase furniture and equipment	4.4.4	0	0	0	0	0
Purchase and construction of infrastructure-roads	4.4.5	(2,542,428)	(921,034)	880,343	0	(1,662,085) ▼
Purchase and construction of infrastructure-other	4.4.6	(5,528,524)	(2,662,493)	(600,343)	0	(6,128,867) ▲
Purchase of investments	4.4.7	0	0	0	0	0
Proceeds from disposal of assets	4.3.2	288,574	29,574	(149,000)	0	139,574 ▼
Proceeds from sale of investments		0	0	0	0	0
Amount attributable to investing activities		<u>(2,078,634)</u>	<u>(2,256,226)</u>	<u>151,772</u>	<u>0</u>	<u>(1,926,862)</u>
FINANCING ACTIVITIES						
Proceeds from new borrowings	4.3.3	465,000	0	(465,000)	0	0 ▼
Proceeds from advances		0	0	0	0	0
Proceeds from self supporting loans		0	0	0	0	0
Transfers from cash backed reserves (restricted assets)	4.5.2	452,426	0	0	0	452,426
Repayment of debentures	4.4.8	(209,435)	(140,536)	32,083	0	(177,352) ▼
Payments for principal portion of lease liabilities		(14,789)	(11,061)	0	0	(14,789)
Advances to community groups		0	0	0	0	0
Transfers to cash backed reserves (restricted assets)	4.5.1	(249,085)	(249,729)	1,574	0	(247,511) ▼
Amount attributable to financing activities		<u>444,117</u>	<u>(401,326)</u>	<u>(431,343)</u>	<u>0</u>	<u>12,774</u>
Budget deficiency before general rates		<u>(3,504,912)</u>	<u>(2,781,646)</u>	<u>(8,203)</u>	<u>0</u>	<u>(3,513,115)</u>
Estimated amount to be raised from general rates		<u>3,507,055</u>	<u>3,515,258</u>	<u>8,203</u>	<u>0</u>	<u>3,515,258</u> ▲
Closing funding surplus(deficit)	2	2,143	733,612	(0)		2,143 ▼

SHIRE OF JERRAMUNGUP
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 MARCH 2022

	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget	YTD Actual	Variance Permanent	Variance Timing (Carryover)	Year End (a)+(c)+(d)	
Note	(a)	(b)	(c)	(d)	(a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	1,634,389	1,631,746	(2,643)	0	1,631,746	▼
Revenue from operating activities (excluding rates)						
Governance	0	15,557	18,785	0	18,785	▲
General purpose funding	666,519	572,880	91,890	0	758,409	▲
Law, order, public safety	348,294	183,752	(15,854)	0	332,440	▼
Health	17,650	16,185	1,816	0	19,466	▲
Education and welfare	0	248	248	0	248	▲
Housing	107,828	106,772	94,212	0	202,040	▲
Community amenities	542,858	545,921	63,559	0	606,417	▲
Recreation and culture	210,968	149,028	81,391	0	292,359	▲
Transport	192,958	180,725	(1,007)	0	191,952	▼
Economic services	78,291	36,112	(32,622)	0	45,669	▼
Other property and services	82,882	72,361	3,032	0	85,914	▲
	2,248,248	1,879,540	305,451	0	2,553,700	
Expenditure from operating activities						
Governance	(337,117)	(262,275)	12,688	0	(324,429)	▼
General purpose funding	(237,057)	(157,856)	544	0	(236,513)	▼
Law, order, public safety	(899,574)	(512,883)	(157,152)	0	(1,056,726)	▲
Health	(387,308)	(272,816)	4,270	0	(383,037)	▼
Education and welfare	(79,499)	(49,129)	(658)	0	(80,157)	▲
Housing	(121,777)	(78,135)	(9,078)	0	(130,854)	▲
Community amenities	(1,542,581)	(911,926)	24,885	0	(1,517,696)	▼
Recreation and culture	(1,461,007)	(883,869)	155,845	0	(1,305,162)	▼
Transport	(2,566,167)	(1,851,570)	(48,950)	0	(2,614,553)	▲
Economic services	(224,893)	(191,654)	(29,761)	0	(254,654)	▲
Other property and services	(12,416)	(43,037)	12,501	0	85	▼
	(7,869,395)	(5,215,150)	(34,865)	0	(7,903,696)	
Non-cash amounts excluded from operating activities	2,116,363	1,579,768	2,861	0	2,119,224	▲
Amount attributable to operating activities	(1,870,395)	(124,095)	270,805	0	(1,599,027)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	6,452,594	1,358,626	(350,148)	0	6,102,446	
Purchase land and buildings	(44,000)	(11,061)	(100,765)	0	(144,765)	▲
Purchase plant and equipment	(704,850)	(49,838)	471,685	0	(233,165)	▼
Purchase furniture and equipment	0	0	0	0	0	
Purchase and construction of infrastructure - roads	(2,542,428)	(921,034)	880,343	0	(1,662,085)	▼
Purchase and construction of infrastructure - other	(5,528,524)	(2,662,492)	(600,343)	0	(6,128,867)	▲
Proceeds from disposal of assets	288,574	29,574	(149,000)	0	139,574	▼
Amount attributable to investing activities	(2,078,634)	(2,256,225)	151,772	0	(1,926,862)	
FINANCING ACTIVITIES						
Repayment of borrowings	10 (209,435)	(140,536)	32,083	0	(177,352)	▼
Payments for principal portion of lease liabilities	10 (14,789)	(11,061)	0	0	(14,789)	
Proceeds from new borrowings	465,000	0	(465,000)	0	0	▼
Transfers to cash backed reserves (restricted assets)	9 (249,085)	(249,729)	1,574	0	(247,511)	▼
assets)	9 452,426	0	0	0	452,426	
Amount attributable to financing activities	444,117	(401,326)	(431,343)	0	12,774	
Budget deficiency before general rates	(3,504,912)	(2,781,646)	(8,768)	0	(3,513,115)	
Estimated amount to be raised from general rates	3,507,055	3,515,258	8,768	0	3,515,258	
Closing Funding Surplus(Deficit)	2 2,143	733,612	0	0	2,143	▲

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

1. BASIS OF PREPARATION

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

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

2021-22 ACTUAL BALANCES

Balances shown in this budget review report as 2021-22 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

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

BUDGET COMPARATIVE FIGURES

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

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

3. NET CURRENT FUNDING POSITION

Note	Positive=Surplus (Negative=Deficit) 2021-22		
	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 31 March 2022
	\$	\$	\$
Current assets			
Cash unrestricted	1,322,307	0	2,231,363
Cash restricted	3,743,416	1,466,921	2,388,320
Receivables - rates and rubbish	92,969	0	192,563
Receivables - other	1,007,465	571,868	560,601
Inventories	14,666	14,666	33,595
Prepaid	0	0	26,046
	<u>6,180,823</u>	<u>2,053,455</u>	<u>5,432,488</u>
Less: current liabilities			
Payables	(503,580)	(312,822)	(442,200)
Provisions	(402,392)	(402,392)	(402,392)
Borrowings	(177,355)	(209,435)	(36,819)
Lease liabilities	(14,789)	(15,100)	(3,729)
Contract liabilities	(2,059,332)	0	(2,030,881)
	<u>(3,157,448)</u>	<u>(939,749)</u>	<u>(2,916,021)</u>
Net Current Assets	<u>3,023,375</u>	<u>1,113,706</u>	<u>2,516,467</u>
Less: Reserves - cash backed	(1,659,836)	(1,466,921)	(1,909,567)
Add: back lease provision	14,789	15,100	3,729
Add: Current portion of borrowings	177,355	209,435	36,819
Add: Employee benefit provisions -cash backed	76,063	66,140	86,164
Add: Movement of current portion of employee entitlement	0	64,683	0
Net current funding position	<u>1,631,746</u>	<u>2,143</u>	<u>733,612</u>

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

	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 31 March 2022
	\$	\$	\$
Depreciation on non-current assets	2,154,629	2,119,223	1,576,823
Fair Value adjustments to financial assets at fair value through profit and loss	-	0	0
Movement in employee benefit provisions(non-current)	(16,907)	0	10,000
Movement in employee liabilities associated with restricted cash	10,110	0	101
Movement in other provisions(non current)	22,045	0	555
Loss on asset disposals	20,436	9,063	0
Profit on asset disposals	(18,515)	(11,923)	(7,711)
Non-cash amounts excluded from operating activities	<u>2,171,798</u>	<u>2,116,363</u>	<u>1,579,768</u>

**SHIRE OF JERRAMUNGUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2022**

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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CURRENT AND NON-CURRENT CLASSIFICATION

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

LOANS AND RECEIVABLES

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Jerramungup prior to the end of the financial year that are unpaid and arise when the Shire of Jerramungup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

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

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

SHIRE OF JERRAMUNGUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 PROFIT ON ASSET DISPOSAL		
Changeover of maintenance grader being deferred this financial year	(1,507)	
4.1.2 FEES AND CHARGES		
Rental income from Advance Housing relating to new Bremer Bay ILU's not factored into the annual budget.	16,676	
4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
21/22 Federal Assistance Grants higher than predicted, Australia Day grant income was not factored into the 21/22 budget and reduction in grant income expected for the GSCORE walk trail signage project	69,043	0
4.1.7 INTEREST EARNINGS		
Interest earned less than predicted due to low interest rates this financial year.	(6,040)	
4.1.8 OTHER REVENUE		
Increase due to LGIS insurance claims relating to the Bushfire in Jerramungup townsite on February 11, 2022 on various infrastructure	227,279	
Predicted Variances Carried Forward	305,451	0
Predicted Variances Brought Forward	305,451	0

SHIRE OF JERRAMUNGUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Increase in employee costs due to road construction team being diverted from capital projects to maintenance works due to floods in 2021.	(145,896)	
4.2.2 MATERIAL AND CONTRACTS		
Reduction in consultant fees for town planning expenses and administration expenses. Elected member expenses allocated in budget to materials & contractors rather than other expenditure.	202,105	
4.2.3 UTILITY CHARGES		
Higher than predicted electricity charges on Council facilities, water charges for Bremer standpipe higher than predicted	(19,261)	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
No material variance	0	
4.2.5 INTEREST EXPENSES		
Variance under \$10k	3,513	
4.2.6 INSURANCE EXPENSES		
Variance under \$10k	(4,568)	
4.2.7 LOSS ON ASSET DISPOSAL		
No material variance	0	
4.2.8 OTHER EXPENDITURE		
Variance due to Elected member payments, annual budget allocated elected member payments to materials & contractors rather than other expenditure.	(70,193)	
Predicted Variances Carried Forward	271,151	0
Predicted Variances Brought Forward	271,151	0

SHIRE OF JERRAMUNGUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.3 CAPITAL REVENUE		
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
\$90k reduction in contribution from Department of Education for the swimming pool project due to GST, \$64k reduction in funding for Regional Road Group jobs and \$190k reduction to Roads to Recovery funding due to capital road construction projects being deferred	(350,148)	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Variance due to the trade of maintenance grader not occurring this financial year due to delay in delivery of replacement grader.	(149,000)	
4.3.3 PROCEEDS FROM NEW DEBENTURES		
Variance due to the new maintenance grader not being purchased this financial year due to delays in delivery of plant.	(465,000)	
Predicted Variances Carried Forward	(692,997)	0
Predicted Variances Brought Forward	(692,997)	0

SHIRE OF JERRAMUNGUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.4 CAPITAL EXPENSES		
4.4.2 LAND AND BUILDINGS		
Variance due to capital works required on infrastructure damaged from the Bushfire in Jerramungup townsite, replacement of flooring at the Jerramungup Daycare	(100,765)	0
4.4.3 PLANT AND EQUIPMENT		
Variance due to maintenance grader not being purchased this financial year	471,685	
4.4.4 FURNITURE AND EQUIPMENT		
No material variance	0	
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
Variance due to a reduction in capital road projects being able to be delivered due to floods in June - August 2021.	880,343	
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
Variance due to increase in contractor & employee costs predicted with the Jerramungup Swimming Pool Project and the Boat Ramp project.	(600,343)	
4.4.8 REPAYMENT OF DEBENTURES		
Variance due to principal repayment on the proposed loan for the new maintenance grader which has been deferred this financial year.	32,083	
Predicted Variances Carried Forward	(9,994)	0
Predicted Variances Brought Forward	(9,994)	0

SHIRE OF JERRAMUNGUP
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
4.5 OTHER ITEMS		
4.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Variance under \$10k	1,574	
4.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No material variance	0	
4.5.3 RATE REVENUE		
Variance under \$10k	8,203	
4.5.4 OPENING FUNDING SURPLUS(DEFICIT)		
Decrease in net current assets brought forward upon receipt of audited annual financial statements.	(2,643)	0
4.5.5 NON-CASH WRITE BACK OF PROFIT (LOSS)		
	2,860	0
 Total Predicted Variances as per Annual Budget Review	(0)	0

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

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
Budget Adoption								
11403110	Insurance Settlement - Triton	OCM210907	Opening Surplus(Deficit)				2,143	
A938	Purchase New Triton	OCM210908	Operating Revenue		29,574	0	31,717	
17010020	Reserve Transfer	OCM210909	Operating Expenses		0	(40,000)	(8,283)	
			Operating Revenue		10,426	0	2,143	
Amended Budget Cash Position as per Council Resolution				0	40,000	(40,000)	0	

Classifications Pick List

- Operating Revenue
- Operating Expenses
- Capital Revenue
- Capital Expenses
- Opening Surplus(Deficit)
- Non Cash Item

Shire of Jerramungup
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31 March 2022

Note 6: Detailed Capital Works and Asset Acquisitions Summary

Classification	Description	Data	Total
Footpath	Townsite Footpaths - Bremer Bay	Sum of YTD Actual	\$0
		Sum of Current Budget	\$20,400
		Sum of Adjusted Forecast	\$40,800
		Sum of Variance	\$20,400
	Jerramungup Townsite Footpaths	Sum of YTD Actual	\$0
		Sum of Current Budget	\$20,400
		Sum of Adjusted Forecast	\$0
		Sum of Variance	-\$20,400
Infrastructure Other	Boxwood Community Dam	Sum of YTD Actual	\$58,775
		Sum of Current Budget	\$71,978
		Sum of Adjusted Forecast	\$58,775
		Sum of Variance	-\$13,203
	Jerramungup Pool	Sum of YTD Actual	\$2,281,116
		Sum of Current Budget	\$3,610,066
		Sum of Adjusted Forecast	\$3,849,874
		Sum of Variance	\$239,808
	Lions Park Dump Point	Sum of YTD Actual	\$21,767
		Sum of Current Budget	\$26,000
		Sum of Adjusted Forecast	\$21,767
		Sum of Variance	-\$4,233
	Bb Stormwater - John/Susan St Laneway	Sum of YTD Actual	\$0
		Sum of Current Budget	\$30,000
		Sum of Adjusted Forecast	\$30,000
		Sum of Variance	\$0
	Fishery Beach Boat Ramp And Jetty Constructio	Sum of YTD Actual	\$263,778
		Sum of Current Budget	\$1,674,680
		Sum of Adjusted Forecast	\$1,838,716
		Sum of Variance	\$164,036

Land & Building	19 Mcglade Close, Bremer Bay (4X2) House	Sum of YTD Actual	\$0
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$0
		Sum of Variance	\$0
	37 Derrick Street	Sum of YTD Actual	\$11,053
		Sum of Current Budget	\$14,000
		Sum of Adjusted Forecast	\$11,053
	Sum of Variance	-\$2,947	
Bremer Bay Crc/Childcare Centre	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$30,000	
	Sum of Adjusted Forecast	\$30,000	
	Sum of Variance	\$0	
Jerramungup Daycare	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$0	
	Sum of Adjusted Forecast	\$22,000	
	Sum of Variance	\$22,000	
Sports Pavilion Jeramungup	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$0	
	Sum of Adjusted Forecast	\$11,101	
	Sum of Variance	\$11,101	
Unit 1 - Lot 265 (12)Collins Street Jerramungup	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$0	
	Sum of Adjusted Forecast	\$70,611	
	Sum of Variance	\$70,611	
Parks	Bb Tennis Courts (Sports Club)	Sum of YTD Actual	\$0
		Sum of Current Budget	\$75,000
		Sum of Adjusted Forecast	\$75,000
		Sum of Variance	\$0
	Roe Park	Sum of YTD Actual	\$36,935
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$36,935
		Sum of Variance	\$36,935
	Jerramungup Bowling Green Carpet	Sum of YTD Actual	\$0
	Sum of Current Budget	\$0	
	Sum of Adjusted Forecast	\$177,000	
	Sum of Variance	\$177,000	

Plant & Equipment	Works Manager Ute 2020	Sum of YTD Actual	\$0
		Sum of Current Budget	\$3,850
		Sum of Adjusted Forecast	\$0
		Sum of Variance	-\$3,850
	Bb Lawnmower/Slasher	Sum of YTD Actual	\$9,909
		Sum of Current Budget	\$9,000
		Sum of Adjusted Forecast	\$9,909
		Sum of Variance	\$909
Manager Of Development Manager	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$65,000	
	Sum of Adjusted Forecast	\$60,108	
	Sum of Variance	-\$4,892	
Ceo Vehicle	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$72,000	
	Sum of Adjusted Forecast	\$68,219	
	Sum of Variance	-\$3,781	
Maintenance Grader	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$465,000	
	Sum of Adjusted Forecast	\$0	
	Sum of Variance	-\$465,000	
Fibre Link To Bb & Jerramungup	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$50,000	
	Sum of Adjusted Forecast	\$55,000	
	Sum of Variance	\$5,000	
Mitsubishi Triton Ute	Sum of YTD Actual	\$39,929	
	Sum of Current Budget	\$40,000	
	Sum of Adjusted Forecast	\$39,929	
	Sum of Variance	-\$71	

Road	Devils Creek Road	Sum of YTD Actual	\$0
		Sum of Current Budget	\$0
		Sum of Adjusted Forecast	\$0
		Sum of Variance	\$0
	Rabbit Proof Fence Road	Sum of YTD Actual	\$273,404
		Sum of Current Budget	\$306,653
		Sum of Adjusted Forecast	\$273,404
		Sum of Variance	-\$33,249
	Jerramungup North Road	Sum of YTD Actual	\$70,848
		Sum of Current Budget	\$73,929
		Sum of Adjusted Forecast	\$91,001
		Sum of Variance	\$17,072
	Brook Road	Sum of YTD Actual	\$40,799
		Sum of Current Budget	\$145,918
		Sum of Adjusted Forecast	\$145,918
		Sum of Variance	\$0
	Borden Boxwood Road - Mrwa	Sum of YTD Actual	\$112,988
		Sum of Current Budget	\$162,000
		Sum of Adjusted Forecast	\$162,000
		Sum of Variance	\$0
Cowalellup Road	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$283,115	
	Sum of Adjusted Forecast	\$0	
	Sum of Variance	-\$283,115	
Meechi Road	Sum of YTD Actual	\$7,214	
	Sum of Current Budget	\$241,943	
	Sum of Adjusted Forecast	\$148,672	
	Sum of Variance	-\$93,271	
Bremer Bay Road - R2R	Sum of YTD Actual	\$76,982	
	Sum of Current Budget	\$141,033	
	Sum of Adjusted Forecast	\$83,172	
	Sum of Variance	-\$57,861	
O'Dea Road	Sum of YTD Actual	\$474	
	Sum of Current Budget	\$32,229	
	Sum of Adjusted Forecast	\$632	
	Sum of Variance	-\$31,597	
Ocumup Road	Sum of YTD Actual	\$21,126	
	Sum of Current Budget	\$37,373	
	Sum of Adjusted Forecast	\$37,373	
	Sum of Variance	\$0	
Boxwood Hill Dam - Reshape Circuit Road & Ot	Sum of YTD Actual	\$2,393	
	Sum of Current Budget	\$0	
	Sum of Adjusted Forecast	\$2,393	
	Sum of Variance	\$2,393	
George Street	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$12,621	
	Sum of Adjusted Forecast	\$0	
	Sum of Variance	-\$12,621	
Swamp Road	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$147,091	
	Sum of Adjusted Forecast	\$0	
	Sum of Variance	-\$147,091	
Swamp Road - Mrwa	Sum of YTD Actual	\$181,805	
	Sum of Current Budget	\$239,074	
	Sum of Adjusted Forecast	\$239,075	
	Sum of Variance	\$1	
Cuiss Road - Mrwa	Sum of YTD Actual	\$19,494	
	Sum of Current Budget	\$150,000	
	Sum of Adjusted Forecast	\$150,000	
	Sum of Variance	\$0	

Road	Swarbrick Road - Mrwa	Sum of YTD Actual	\$24,634
		Sum of Current Budget	\$120,000
		Sum of Adjusted Forecast	\$47,724
		Sum of Variance	-\$72,276
	Devils Creek Road - Mrwa	Sum of YTD Actual	\$47,849
		Sum of Current Budget	\$180,000
		Sum of Adjusted Forecast	\$183,095
		Sum of Variance	\$3,095
	Java Sea Road - R2R	Sum of YTD Actual	\$0
		Sum of Current Budget	\$97,317
Sum of Adjusted Forecast		\$0	
Sum of Variance		-\$97,317	
Mooreshead (Tobruk Section)	Sum of YTD Actual	\$41,024	
	Sum of Current Budget	\$63,493	
	Sum of Adjusted Forecast	\$97,625	
	Sum of Variance	\$34,132	
Mooreshead (Memorial Section)	Sum of YTD Actual	\$0	
	Sum of Current Budget	\$108,639	
	Sum of Adjusted Forecast	\$0	
	Sum of Variance	-\$108,639	
(blank)	(blank)	Sum of YTD Actual	
		Sum of Current Budget	
		Sum of Adjusted Forecast	
		Sum of Variance	
Total Sum of YTD Actual			\$3,644,294
Total Sum of Current Budget			\$8,819,802
Total Sum of Adjusted Forecast			\$8,168,882
Total Sum of Variance			-\$650,920