

# SHIRE OF DOWERIN

## BUDGET REVIEW REPORT

### FOR THE PERIOD ENDED 28 FEBRUARY 2025

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

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SHIRE OF DOWERIN  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 28 FEBRUARY 2025

	Note	Budget v Actual		Predicted	
		Adopted Budget (a) \$	YTD Actual (b) \$	Variance Permanent (c) \$	Year End (a)+(c)+(d) \$
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit)		1,710,221	1,480,871	(229,350)	1,480,871 ▼
<b>Revenue from operating activities (excluding rates)</b>					
Rates		1,559,769	1,562,765	0	1,559,769
Other rates		57,425	41,486	0	57,425
Operating grants, subsidies and contributions	4.1.2	1,300,746	911,058	0	1,300,746
Fees and charges	4.1.1	827,657	610,803	0	827,657
Interest earnings	4.1.4	151,500	15,855	0	151,500
Other revenue	4.1.5	60,184	48,320	0	60,184
Profit on asset disposals	4.1.6	2,351	0	0	2,351
		3,959,632	3,190,287	0	3,959,632
<b>Expenditure from operating activities</b>					
Employee costs	4.2.1	(1,730,018)	(890,017)	217,304	(1,512,714) ▼
Materials and contracts	4.2.2	(2,256,924)	(1,448,356)	(64,775)	(2,321,699) ▲
Utility charges	4.2.3	(237,449)	(137,095)	4,500	(232,949) ▼
Depreciation on non-current assets	4.2.4	(2,617,600)	(1,766,410)	0	(2,617,600)
Interest expenses	4.2.5	(27,903)	(14,232)	0	(27,903)
Insurance expenses	4.2.6	(194,453)	(2,493)	0	(194,453)
Other expenditure	4.2.7	(72,521)	(39,797)	(19,000)	(91,521) ▲
		(7,136,868)	(4,298,400)	138,029	(6,998,839)
Non-cash amounts excluded from operating activities	4.5.3	2,619,441	1,766,093	0	2,619,441
<b>Amount attributable to operating activities</b>		(557,795)	657,980	138,029	(419,766)
<b>INVESTING ACTIVITIES</b>					
Capital grants, subsidies and contributions	4.3.1	4,166,075	703,575	27,778	4,193,853 ▲
Buildings	4.4.2	(492,500)	0	0	(492,500) ▼
Purchase plant and equipment	4.4.3	(415,685)	(368,907)	3,000	(412,685) ▼
Purchase furniture and equipment	4.4.4	(15,000)	(9,193)	0	(15,000) ▼
Purchase and construction of infrastructure-roads	4.4.5	(4,563,340)	(1,645,354)	108,272	(4,455,068) ▼
Infrastructure - other	4.4.6	(450,075)	(8,207)	210,791	(239,284)
Proceeds from disposal of assets	4.3.2	189,351	124,532	0	189,351
		(1,581,174)	(1,203,554)	349,841	(1,231,333)
Non-cash amounts excluded from investing activities		0	0	0	0
<b>Amount attributable to investing activities</b>		(1,581,174)	(1,203,554)	349,841	(1,231,333)
<b>FINANCING ACTIVITIES</b>					
Repayment of debentures		(108,351)	(53,895)	0	(108,351)
Transfers to cash backed reserves (restricted assets)	4.5.10	(559,807)	6,425	(47,729)	(607,536) ▲
Transfers from cash backed reserves (restricted assets)	4.5.11	1,096,906	0	(210,791)	886,115 ▼
<b>Amount attributable to financing activities</b>		428,748	(47,470)	(258,520)	170,228
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>					
Surplus or deficit at the start of the financial year		1,710,221	1,480,871	(229,350)	1,480,871
Amount attributable to operating activities		(557,795)	657,980	138,029	(419,766)
Amount attributable to investing activities		(1,581,174)	(1,203,554)	349,841	(1,231,333)
Amount attributable to financing activities		428,748	(47,470)	(258,520)	170,228
Surplus or deficit at the end of the financial year		0	887,827	0	0

## **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 Dowerin 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.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire of Dowerin 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.

### **CRITICAL ACCOUNTING ESTIMATES**

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

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

### **ROUNDING OFF FIGURES**

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

### **2024-25 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.

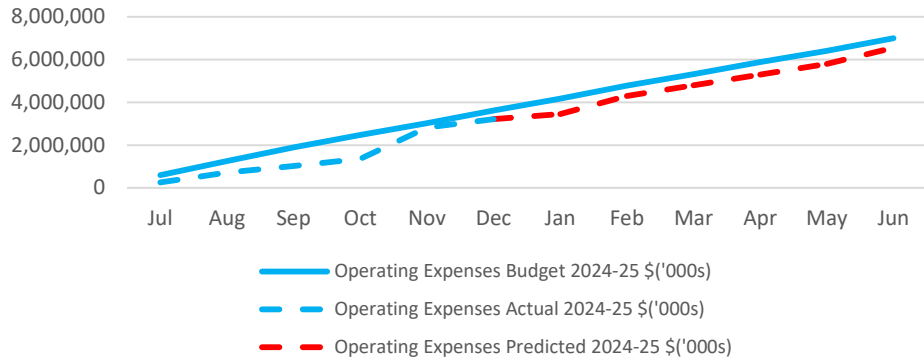
### **BUDGET COMPARATIVE FIGURES**

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

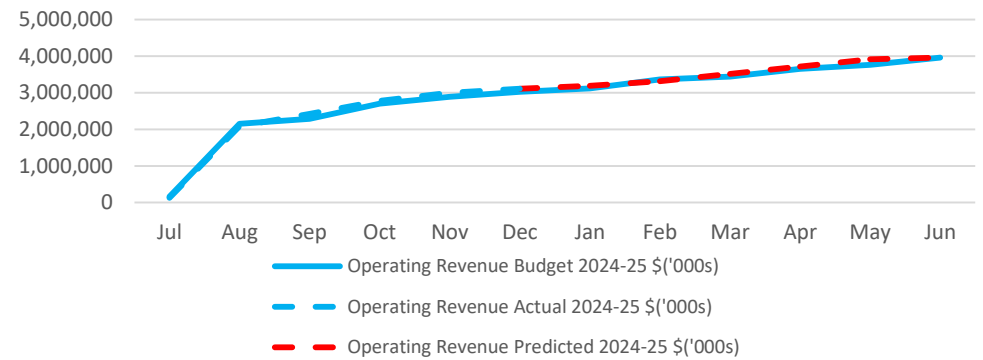
**SHIRE OF DOWERIN**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**2. SUMMARY GRAPHS - BUDGET REVIEW**

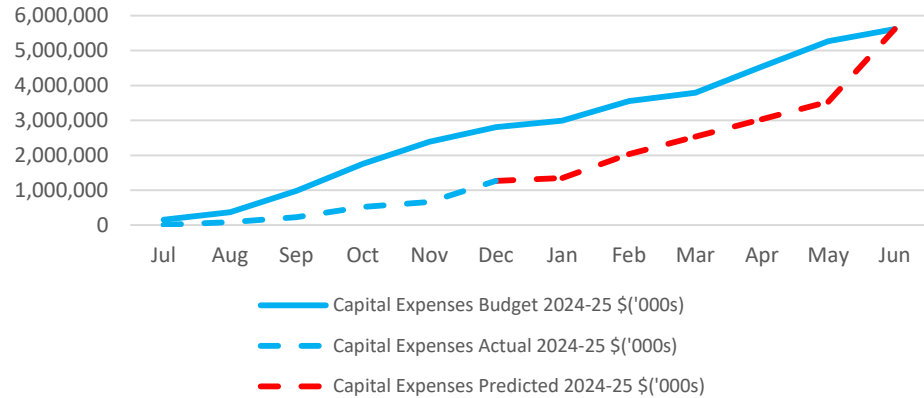
Operating Expenses



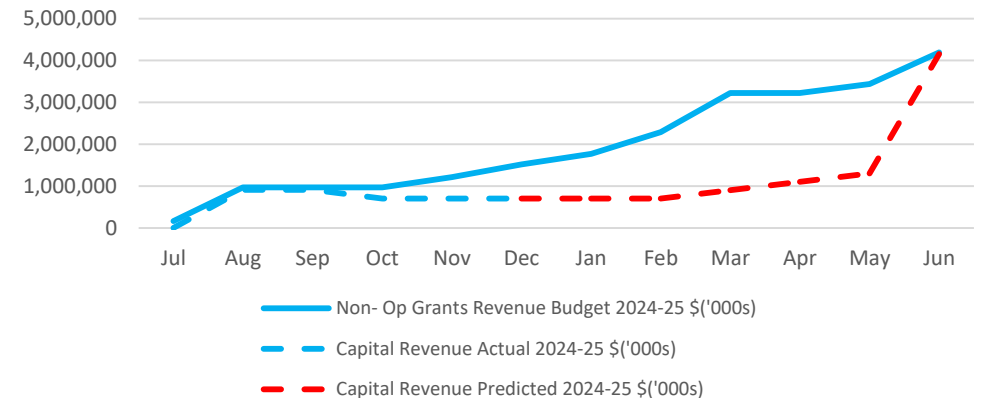
Operating Revenue



Capital Expenditure



Non- Operating Grants



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

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals  
 Less: Movement in liabilities associated with restricted cash  
 Add: Depreciation on non-current assets

Non-cash amounts excluded from operating activities

	Budget 30 June 2025	Actual 28 February 2025
	\$	\$
	(2,351)	0
	4,192	(317)
	2,617,600	1,766,410
	2,619,441	1,766,093

(b) Current assets and liabilities excluded from budgeted deficiency

	Opening Surplus - Used for Budget 30 June 2025	Actual Closing 2023-2024	Predicted 30 June 2025	Actual 28 February 2025
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The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash  
 Add: Long term borrowings  
 Add: Provisions - backed by Cash

Total adjustments to net current assets

	(3,413,025)	(3,413,025)	(3,134,446)	(3,406,600)
	108,346	108,347	0	54,451
	119,224	119,224	123,416	118,907
	(3,185,455)	(3,185,454)	(3,011,030)	(3,233,242)

(c) Composition of estimated net current assets

Current assets

Cash  
 Receivables - rates and rubbish  
 Receivables - other  
 Inventories

	5,422,168	5,422,240	3,515,945	4,456,831
	126,892	126,892	126,892	7,618
	122,669	320,078	200,000	468,592
	16,455	16,456	25,000	76,399
	5,688,184	5,885,666	3,867,837	5,009,440

Less: current liabilities

Payables  
 Contract liabilities  
 Long term borrowings  
 Provisions

	(280,018)	(302,779)	(699,286)	(34,906)
	(287,971)	(641,494)	0	(641,494)
	(108,346)	(108,347)	0	(54,451)
	(116,173)	(166,721)	(157,521)	(157,521)
	(792,508)	(1,219,341)	(856,807)	(888,372)

Net current assets

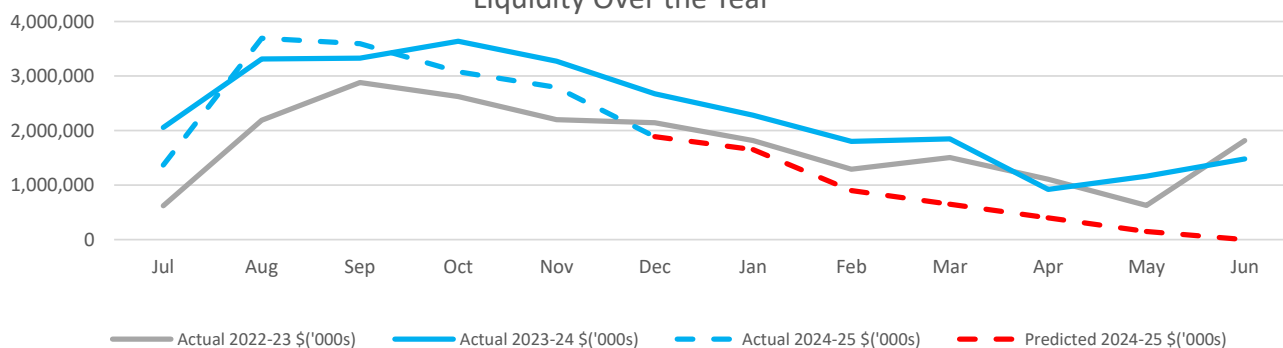
	4,895,676	4,666,325	3,011,030	4,121,068
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Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

	(3,185,455)	(3,185,454)	(3,011,030)	(3,233,242)
	1,710,221	1,480,871	0	887,827

Liquidity Over the Year



**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.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire of Dowerin classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dowerin's operational cycle. In the case of liabilities where the Shire of Dowerin does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Dowerin's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of Dowerin'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 Dowerin'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 Dowerin'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 Dowerin 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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Dowerin are recognised as a liability until such time as the Shire of Dowerin satisfies its obligations under the agreement.

**SHIRE OF DOWERIN**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**4. PREDICTED VARIANCES**

<b>Comments/Reason for Variance</b>	<b>Variance \$ Permanent</b>
<b>4.1 OPERATING REVENUE (EXCLUDING RATES)</b>	
<b>4.1.1 FEES AND CHARGES</b>	
Within variance threshold	0
<b>4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>	
Within variance threshold	0
<b>4.1.4 INTEREST EARNINGS</b>	
Within variance threshold	0
<b>4.1.5 OTHER REVENUE</b>	
Within variance threshold	0
<b>4.1.6 PROFIT ON ASSET DISPOSAL</b>	
Within variance threshold	0
Predicted Variances	<u>0</u>
<b>4.2 OPERATING EXPENSES</b>	
<b>4.2.1 EMPLOYEE COSTS</b>	
Reduction in Employee costs due to vacancies	217,304
<b>4.2.2 MATERIAL AND CONTRACTS</b>	
Increase in various maintenance budget \$84k, reduced Planning consultants costs of \$20k	(64,775)
<b>4.2.3 UTILITY CHARGES</b>	
Within variance threshold	4,500
<b>4.2.4 DEPRECIATION (NON CURRENT ASSETS)</b>	
Within variance threshold	0
<b>4.2.5 INTEREST EXPENSES</b>	
Within variance threshold	0
<b>4.2.6 INSURANCE EXPENSES</b>	
Within variance threshold	0
<b>4.2.7 OTHER EXPENDITURE</b>	
\$15k provided for election expenses	(19,000)
Predicted Variances	<u>138,029</u>
<b>4.3 CAPITAL REVENUE</b>	
<b>4.3.1 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>	
Increased RRG Funding noting the Shires additional contribution is \$13,889	27,778
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>	
Within variance threshold	0
Predicted Variances	<u>27,778</u>

SHIRE OF DOWERIN  
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$  
 Permanent

4.4 CAPITAL EXPENSES

4.4.2 BUILDINGS

Within variance threshold 0

4.4.3 PLANT AND EQUIPMENT

Within variance threshold 3,000

4.4.4 FURNITURE AND EQUIPMENT

Within variance threshold 0

4.4.5 INFRASTRUCTURE ASSETS - ROADS

Movements in roads works as per report to council in November 24. Increase in RRG works Cunderdin Minnivale road - partly funded by RRG. 108,272

4.4.6 - Infrastructure - Other

Reduction in swimming pool works, as per report to Council in November 24 210,791

Predicted Variances 322,063

4.5 OTHER ITEMS

4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

Additional transfer to IT and Plant reserves (47,729)

4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Funding for Swimming pool not required from Reserve (210,791)

4.5.1 RATE REVENUE

Within variance threshold 0

4.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Reduced surplus as per audited Annual report, the major contributors amount was grant income received in advance and unspent as at 30th June 2024. (229,350)

4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)

Adjustment of Non- Cash item relating to increase in profit and depreciation movements. 0

Predicted Variances (487,870)

Total Predicted Surplus/(Deficit) as per Annual Budget Review 0



SHIRE OF DOWERIN  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 28 FEBRUARY 2025

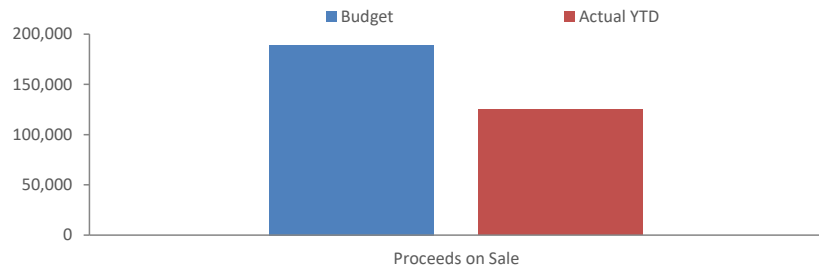
5. PROPOSED BUDGET AMENDMENTS

GL Account/Job Code	Description	Classification	Original Budget	Proposed amended Budget	Increase/(Decrease) in Available Cash	Budget Running Balance	Comments
					\$	\$	
LRC164	LRCIP - Manmanning Road 0.00-5.67	Capital Expenditure	(244,768)	(249,666)	(4,898)	(4,898)	OCM 19/11/2024 Minute 1033
R2R088	Memorial Avenue (R2R)	Capital Expenditure	(53,650)	0	53,650	48,752	OCM 19/11/2024 Minute 1033
RC088	Memorial Avenue (Capital)	Capital Expenditure	0	(51,786)	(51,786)	(3,034)	OCM 19/11/2024 Minute 1033
R2R089	Maisey Street (R2R)	Capital Expenditure	(29,203)	0	29,203	26,169	OCM 19/11/2024 Minute 1033
RC089	Maisey Street (Capital)	Capital Expenditure	0	(28,560)	(28,560)	(2,391)	OCM 19/11/2024 Minute 1033
R2R093	Stacy Street (R2R)	Capital Expenditure	(39,875)	0	39,875	37,484	OCM 19/11/2024 Minute 1033
RC093	Stacy Street (Capital)	Capital Expenditure	0	(38,252)	(38,252)	(768)	OCM 19/11/2024 Minute 1033
R2R002	Redding Road (R2R)	Capital Expenditure	(120,450)	0	120,450	119,682	OCM 19/11/2024 Minute 1033
R2R026	Minnivale North East Road (R2R)	Capital Expenditure	(5,000)	0	5,000	124,682	OCM 19/11/2024 Minute 1033
R2R184	Meckering Road (R2R)	Capital Expenditure	(15,950)	0	15,950	140,632	OCM 19/11/2024 Minute 1033
RC184	Meckering Road (Capital)	Capital Expenditure	0	(16,692)	(16,692)	123,940	OCM 19/11/2024 Minute 1033
R2R008	Amery - Benjabberring Road (R2R)	Capital Expenditure	(25,000)	0	25,000	148,940	OCM 19/11/2024 Minute 1033
PE707	Fastrak Mower (54inch)	Capital Expenditure	0	(22,000)	(22,000)	126,940	OCM 19/11/2024 Minute 1033
2040250	OTH GOV - Consultancy - Statutory	Operating Expenditure	(40,000)	(25,000)	15,000	141,940	OCM 19/11/2024 Minute 1033
2040251	OTH GOV - Consultancy - Strategic	Operating Expenditure	(7,000)	(22,000)	(15,000)	126,940	OCM 19/11/2024 Minute 1033
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	Capital Expenditure	(250,000)	(39,209)	210,791	337,731	OCM 19/11/2024 Minute 1033
	Remove reserve transfer	Financing Activities	210,791	0	(210,791)	126,940	OCM 19/11/2024 Minute 1033
	<b>Budget Adoption compared to Actual Surplus</b>	<b>Opening Surplus(Deficit)</b>	<b>1,710,221</b>	<b>1,480,871</b>	<b>(229,350)</b>	<b>(102,410)</b>	
3120110	ROADC - Regional Road Group Grants (MRWA)	Capital Expenditure	386,261	414,039	27,778	(74,632)	
RRG001	Cunderdin-Minnivale Road (Rrg)	Capital Expenditure	(579,391)	(620,059)	(40,668)	(115,300)	
PE110	Loader Cat 938H	Capital Expenditure	(370,000)	0	370,000	254,700	
FE706	John Deere 544 P Wheel Loader	Capital Expenditure	0	(345,000)	(345,000)	(90,300)	
FEV049	Triathlon & Family Fun Day	Operating Expenditure	(7,500)	0	7,500	(82,800)	
BM016	Unit 2/13 Stacy Street - Building Maintenance	Operating Expenditure	(8,720)	(14,195)	(5,475)	(88,275)	
BM020	26 O'Loghlen Street - Building Maintenance	Operating Expenditure	(19,140)	(9,140)	10,000	(78,275)	
BM028	19 Cottrell Street - Building Maintenance	Operating Expenditure	(13,219)	(21,219)	(8,000)	(86,275)	
BM025	Unit 3/11 Hilda Street - Building Maintenance	Operating Expenditure	(2,150)	(4,150)	(2,000)	(88,275)	
BM141	Amery Refuse Site - Building Maintenance	Operating Expenditure	(1,300)	(20,600)	(19,300)	(107,575)	
W0029	Sewerage Maintenance	Operating Expenditure	(42,034)	(76,034)	(34,000)	(141,575)	
BM042	Dowerin Town Hall - Building Maintenance	Operating Expenditure	(34,125)	(26,125)	8,000	(133,575)	
W0030	Swimming Pool Bowls Maintenance/Operations	Operating Expenditure	(33,486)	(35,486)	(2,000)	(135,575)	
FM000	Footpath Maintenance General (Budgeting Only)	Operating Expenditure	(71,364)	(103,364)	(32,000)	(167,575)	
GR000	Gravel Pit Rehabilitation	Operating Expenditure	(40,000)	(60,000)	(20,000)	(187,575)	
W0050	Street Trees	Operating Expenditure	(35,500)	(10,500)	25,000	(162,575)	
BM059	Short Term Accommodation/Caravan Park Ablutions - Building Maintenance	Operating Expenditure	(2,600)	(4,600)	(2,000)	(164,575)	
BM060	Short Term Accommodation - Common/Bbq Area - Building Maintenance	Operating Expenditure	(4,300)	(2,300)	2,000	(162,575)	
PW001	Private Works Expenditure - As Per Fees & Charges	Operating Expenditure	(35,000)	0	35,000	(127,575)	
2030100	RATES - Employee Costs	Operating Expenditure	(50,578)	(15,578)	35,000	(92,575)	
2040100	MEMBERS - Employee Costs	Operating Expenditure	(98,574)	(7,545)	91,029	(1,546)	
2040116	MEMBERS - Election Expenses	Operating Expenditure	0	(15,000)	(15,000)	(16,546)	
2040185	MEMBERS - Legal Expenses	Operating Expenditure	(15,000)	(10,000)	5,000	(11,546)	
2040187	MEMBERS - Other Expenses	Operating Expenditure	0	(2,000)	(2,000)	(13,546)	
2040200	OTH GOV - Employee Costs	Operating Expenditure	(98,574)	(70,000)	28,574	15,028	
2040204	OTH GOV - Training & Development	Operating Expenditure	(5,500)	(15,500)	(10,000)	5,028	
2040287	OTH GOV - Other Expenses	Operating Expenditure	0	(2,000)	(2,000)	3,028	
2050100	FIRE - Employee Costs	Operating Expenditure	(12,322)	(322)	12,000	15,028	
2050304	OLOPS - Training & Development	Operating Expenditure	0	(10,000)	(10,000)	5,028	
2050307	OLOPS - Protective Clothing	Operating Expenditure	0	(2,000)	(2,000)	3,028	
2070700	OTH HEALTH - Employee Costs	Operating Expenditure	(12,322)	(322)	12,000	15,028	
2070752	OTH HEALTH - Consultants	Operating Expenditure	0	(5,000)	(5,000)	10,028	
2080686	AGED OTHER - Expensed Minor Asset Purchases	Operating Expenditure	(4,000)	(2,000)	2,000	12,028	
2100687	PLAN - Other Expenses	Operating Expenditure	(20,000)	0	20,000	32,028	
2110252	SWIM AREAS - Consultants	Operating Expenditure	(67,500)	(85,500)	(18,000)	14,028	
2130200	TOUR - Employee Costs	Operating Expenditure	(59,777)	(14,777)	45,000	59,028	
2130286	TOUR - Expensed Minor Asset Purchases	Operating Expenditure	(5,000)	(7,000)	(2,000)	57,028	
2140200	ADMIN - Employee Costs	Operating Expenditure	(367,001)	(402,001)	(35,000)	22,028	
2140300	PWO - Employee Costs	Operating Expenditure	(210,467)	(164,766)	45,701	67,729	
2140411	POC - External Parts & Repairs	Operating Expenditure	(160,000)	(180,000)	(20,000)	47,729	
	<b>Operating Income</b>					0	
	<b>Operating Expenditure</b>					138,029	
	<b>Opening Surplus(Deficit)</b>					(229,350)	
	<b>Proceeds on Sale</b>					0	
	<b>Capital Expenditure</b>					349,841	
	<b>Financing Activities</b>					(210,791)	
	<b>Net Change</b>					<b>47,729</b>	

Account Description		Original Budget	Predicted	YTD Actual	Budget Amendment Movement	Budget Amendments Commentary
<b>Land and Buildings</b>						
BC084	24/25 New Management House	485,000	485,000	-	-	
BC001	Administration Office - Building (Capital)	7,500	7,500	-	-	
<b>Total</b>		<b>492,500</b>	<b>492,500</b>	<b>-</b>	<b>-</b>	
<b>Furniture and equipment</b>						
FE001	Council Chambers Audio System	13,000	13,000	9,193	-	
FE100	CRC Signage	2,000	2,000	-	-	
<b>Total</b>		<b>15,000</b>	<b>15,000</b>	<b>9,193</b>	<b>-</b>	
<b>Plant and Equipment</b>						
PE110	Loader Cat 938H	370,000	-	-	(370,000)	Budget moved to PE706
PE198	4x2 Utility Tipper (currently Ford Ranger - D07)	35,685	35,685	-	-	
PE100	Diesel Fuel Bowser - Shire Depot	-	-	4,806	-	
PE706	John Deere 544 P Wheel Loader	-	345,000	345,000	345,000	Budget moved from PE110
PE707	Fastrak Mower (54inch)	-	22,000	19,101	22,000	OCM 19/11/2024 Minute 1033
PE500	Generator for Shed DFES	10,000	10,000	-	-	
<b>Total</b>		<b>415,685</b>	<b>412,685</b>	<b>368,907</b>	<b>(3,000)</b>	

Account Description		Original Budget	Predicted	YTD Actual	Budget Amendment Movement	Budget Amendments Commentary
<b>Infrastructure - Roads</b>						
LRC011	LRCIP - Fifty Four Gate Road 0.00-2.65	114,180	114,180	111,359	-	
LRC164	LRCIP - Manmanning Road 0.00-5.67	244,768	249,666	249,666	4,898	
LRC183	LRCIP - Dowerin Meckering Road	172,430	172,430	165,571	-	
LRC080	LRCIP - Metcaif Road	16,342	16,342	15,914	-	
LRC052	LRCIP - Harris East Road	32,582	32,582	31,472	-	
R2R088	Memorial Avenue (R2R)	53,650	-	-	(53,650)	OCM 19/11/2024 Minute 1033
RC088	Memorial Avenue (Capital)	-	51,786	-	51,786	OCM 19/11/2024 Minute 1033
R2R089	Maisey Street (R2R)	29,203	-	-	(29,203)	OCM 19/11/2024 Minute 1033
RC089	Maisey Street (Capital)	-	28,560	-	28,560	OCM 19/11/2024 Minute 1033
R2R093	Stacy Street (R2R)	39,875	-	-	(39,875)	OCM 19/11/2024 Minute 1033
RC093	Stacy Street (Capital)	-	38,252	-	38,252	OCM 19/11/2024 Minute 1033
R2R002	Redding Road (R2R)	120,450	-	-	(120,450)	OCM 19/11/2024 Minute 1033
R2R025	Dowerin-Koorda Road (R2R)	113,692	113,692	6,188	-	
R2R026	Minnivale North East Road (R2R)	5,000	-	-	(5,000)	OCM 19/11/2024 Minute 1033
R2R184	Meckering Road (R2R)	15,950	-	-	(15,950)	OCM 19/11/2024 Minute 1033
RC184	Meckering Road (Capital)	-	16,692	-	16,692	OCM 19/11/2024 Minute 1033
R2R008	Amery - Benjabberrin Road (R2R)	25,000	-	-	(25,000)	OCM 19/11/2024 Minute 1033
R2R009	Old Koorda Road (R2R)	389,160	389,160	868	-	
RRG001	Cunderdin-Minnivale Road (RRG)	579,391	620,059	125,053	40,668	Additional Funding secured
BS183	Dowerin-Meckering Road (BS)	753,286	753,286	4,170	-	
WFN182I	WSFN Dowerin-Kalannie Road SLK 37.81 – 41.71	1,385,100	1,385,100	789,729	-	
WFN182J	WSFN Line marking	185,595	185,595	-	-	
WFN182K	WSFN Dowerin- Kalanie Road & Ward Road Intersection Planning ar	58,000	58,000	33,250	-	
WFN182L	Dowerin Kallannie Road - Bailey Rd Intersection	125,606	125,606	2,640	-	
WFN182M	Dowerin Kalanie Road Verge Maintenance	104,080	104,080	109,473	-	
<b>Total</b>		<b>4,563,340</b>	<b>4,455,068</b>	<b>1,645,354</b>	<b>(108,272)</b>	
<b>Infrastructure - Other</b>						
PC071	Dowerin Skate Park Capital Works	38,000	38,000	-	-	
PC075	Town Site Greening Water Scheme	142,560	142,560	7,160	-	
OC003	Town Oval Reticulation Upgrade (Inc Dam)	-	-	1,047	-	
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	250,000	39,209	-	(210,791)	OCM 19/11/2024 Minute 1033
OC009	Pioneer Pathway Project includes Tin Dog Replica	19,515	19,515	-	-	
<b>Total</b>		<b>450,075</b>	<b>239,284</b>	<b>8,207</b>	<b>(210,791)</b>	
<b>TOTALS</b>		<b>5,936,600</b>	<b>5,614,537</b>	<b>2,031,661</b>	<b>(322,063)</b>	

Asset Ref.	Asset description	Original Budget				Predicted Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>												
	Parks & Gardens Hilux	12,000	14,351	2,351	0	12,000	14,351	2,351	0	0	0	0	0
	CAT 938 Loader	55,000	55,000	0	0	55,000	55,000	0	0	0	0	0	0
	120M Grader	120,000	120,000	0	0	120,000	120,000	0	0	0	124,532	0	0
		<b>187,000</b>	<b>189,351</b>	<b>2,351</b>	<b>0</b>	<b>187,000</b>	<b>189,351</b>	<b>2,351</b>	<b>0</b>	<b>0</b>	<b>124,532</b>	<b>0</b>	<b>0</b>



SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2025

Note 8

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Original Budget Interest Earned	Predicted Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Predicted Transfers In (+)	Actual Transfers In YTD (+)	Original Budget Transfers Out (-)	Predicted Transfers Out (-)	Actual Transfers Out YTD (-)	Original Budget Closing Balance	Predicted Closing Balance	Actual YTD Closing Balance
731 Employee Entitlement Reserve	\$ 119,224	\$ 4,192	4,192	0	\$ 0	0	(317)	\$ 0	0	\$ 0	\$ 123,416	123,416	118,907.00
732 Plant Replacement Reserve	548,552	19,287	19,287	0	189,351	222,580	(890)	(270,000)	(270,000)	0	487,190	520,419	547,662.00
733 Sewerage Asset Preservation Reserve	936,174	32,915	32,915	0	0	0	(2,599)	0	0	0	969,089	969,089	933,575.00
734 Information Technology Reserve	26,884	945	945	0	0	14,500	(737)	0	0	0	27,829	42,329	26,147.00
735 Land & Building Reserve	682,135	23,984	23,984	0	0	0	910	(485,000)	(485,000)	0	221,119	221,119	683,045.00
738 Recreation Reserve	222,228	7,813	7,813	0	0	0	(406)	(210,791)	0	0	19,250	230,041	221,822.00
739 Community Housing Reserve	63,479	2,232	2,232	0	0	0	(169)	0	0	0	65,711	65,711	63,310.00
740 Economic Reserve	40,848	1,436	1,436	0	0	0	(379)	0	0	0	42,284	42,284	40,469.00
741 Bowling Green Reserve	144,482	5,080	5,080	0	10,000	10,000	(294)	0	0	0	159,562	159,562	144,188.00
742 Tennis Court Reserve	73,763	2,593	2,593	0	6,000	6,000	(143)	0	0	0	82,356	82,356	73,620.00
743 Depot Reserve	91,766	3,226	3,226	0	0	0	(79)	0	0	0	94,992	94,992	91,687.00
744 Waste Reserve	42,072	1,480	1,480	0	0	0	(112)	0	0	0	43,552	43,552	41,960.00
Roads and Infrastructure	421,418	14,817	14,817	0	234,456	234,456	(1,210)	(131,115)	(131,115)	0	539,576	539,576	420,208
	<b>3,413,025</b>	<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>439,807</b>	<b>487,536</b>	<b>(6,425)</b>	<b>(1,096,906)</b>	<b>(886,115)</b>	<b>0</b>	<b>2,875,926</b>	<b>3,134,446</b>	<b>3,406,600</b>

OPERATING GRANTS MOVEMENTS

Provider	Operating grants, subsidies and contributions revenue				Comments
	Original Budget Revenue	Predicted Budget Revenue	BUDGET MOVEMENT Variance	YTD Revenue Actual	
	\$	\$	\$	\$	
<b>Operating grants and subsidies, Contributions and reimbursements</b>					
<b>Governance</b>					
MEMBERS - Contributions & Donations	500	500	0	0	
<b>General purpose funding</b>					
GEN PUR - Financial Assistance Grant - General	181,208	181,208	0	103,384	
GEN PUR - Financial Assistance Grant - Roads	109,968	109,968	0	49,473	
<b>Law, order, public safety</b>					
ESL BFB - Operating Grant	24,373	24,373	0	16,258	
<b>Education and welfare</b>					
AGED OTHER - Grant Funding - CHSP	226,260	226,260	0	116,624	
AGED OTHER - Grant Funding - HCP	404,912	404,912	0	282,448	
WELFARE - Grants	5,400	5,400	0	0	
<b>Housing</b>					
OTH HOUSE - Rental Reimbursements	0	0	0	30,258	Requires Journal to Fees and Charges
<b>Community amenities</b>					
ENVIRON - Reimbursements	504	504	0	0	
<b>Recreation and culture</b>					
SWIM AREAS - Contributions & Donations	0			0	
REC - Contributions & Donations	504	504	0	6,800	
REC - Reimbursements - Other Recreation	504	504	0	2,443	
REC - Grants	0			0	
LIBRARY - Other Grants	0	0	0	0	
OTH CUL - Contributions & Donations - Other Culture	2,400	2,400	0	0	
OTH CUL - Grants - Other Culture	13,764	13,764	0	0	
<b>Transport</b>					
ROADM - Direct Road Grant (MRWA)	207,253	207,253	0	207,253	
<b>Economic services</b>					
TOUR - Other Income Relating to Tourism & Area Promotion	396	396	0	0	
CRC - Grants	110,000	110,000	0	88,202	
CRC - Grants (excl GST)	5,000	5,000	0	0	
CRC- Contributions and Donations (excl GST)	0	0	0	151	
<b>Other property and services</b>					
PWO - Other Reimbursements	300	300	0	0	
POC - Reimbursements	0	0	0	6,617	
POC - Fuel Tax Credits Grant Scheme	7,500	7,500	0	0	
ADMIN - Reimbursements	0	0	0	447	
	<b>1,300,746</b>	<b>1,300,746</b>	<b>0</b>	<b>911,058</b>	

Note 10  
**CAPITAL GRANT MOVEMENTS**

			Non operating grants, subsidies and contributions revenue				
			Original Budget Revenue	Predicted Budget Revenue	YTD Revenue Actual	BUDGET MOVEMENT Variance	Comment
			\$	\$	\$		
<b>Capital grants and subsidies</b>							
<b>General purpose funding</b>							
	Gen Pur - Grant Funding (No Gst)		0	0	2,692	0	Posting to be corrected
<b>Recreation and culture</b>							
	Rec - Grants		107,489	107,489	0	0	
<b>Transport Funding</b>							
	Roadc - Regional Road Group Grants (Mrwa)						Additional funding for increased cost in project (with Council funding of \$13K)
RRG			386,261	414,039	154,505	27,778	
R2R	Roadc - Roads To Recovery Grant		610,582	610,582	0	0	
WSFN	Roadc - Other Grants - Roads/Streets		2,308,457	2,308,457	546,378	0	
BS	Roadc - Black Spot Grant		753,286	753,286	0	0	
<b>TOTALS</b>			<b>4,166,075</b>	<b>4,193,853</b>	<b>703,575</b>	<b>27,778</b>	