

# SHIRE OF DOWERIN

## BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

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 31 JANUARY 2026

|  |                    | Predicted      |                        |                  |
|--|--------------------|----------------|------------------------|------------------|
| Note   | Adopted Budget (a) | YTD Actual (b) | Variance Permanent (c) | Year End (a)+(c) |
|  | \$                 | \$             | \$                     | \$               |
| <b>OPERATING ACTIVITIES</b>                                |                    |                |                        |                  |
| <b>Revenue from operating activities (excluding rates)</b> |                    |                |                        |                  |
| Rates  | 1,624,545          | 1,624,545      | 0                      | 1,624,545        |
| Other rates  | 60,296             | 41,138         | 0                      | 60,296           |
| Operating grants, subsidies and contributions              | 4.1.2 2,286,934    | 1,106,580      | (148,056)              | 2,138,878        |
| Fees and charges   | 4.1.1 860,954      | 619,026        | 99,575                 | 960,529          |
| Interest earnings  | 4.1.4 138,772      | 81,202         | 18,622                 | 157,394          |
| Other revenue  | 4.1.5 88,907       | 39,081         | 20,093                 | 109,000          |
| Profit on asset disposals                                  | 4.1.6 33,045       | 0              | 0                      | 33,045           |
|  | 5,093,453          | 3,511,572      | (9,766)                | 5,083,687        |
| <b>Expenditure from operating activities</b>               |                    |                |                        |                  |
| Employee costs   | 4.2.1 (2,225,906)  | (1,474,475)    | (15,500)               | (2,241,406)      |
| Materials and contracts                                    | 4.2.2 (2,506,526)  | (1,532,386)    | 64,198                 | (2,442,328)      |
| Utility charges  | 4.2.3 (234,220)    | (98,000)       | 0                      | (234,220)        |
| Depreciation on non-current assets                         | 4.2.4 (2,673,800)  | (1,665,046)    | 0                      | (2,673,800)      |
| Interest expenses  | 4.2.5 (25,627)     | (14,470)       | (600)                  | (26,227)         |
| Insurance expenses   | 4.2.6 (178,069)    | (174,063)      | 0                      | (178,069)        |
| Other expenditure  | 4.2.7 (79,540)     | (54,396)       | (9,861)                | (89,401)         |
| Loss on asset disposals                                    | 4.2.8 (2,593)      | 0              | 0                      | (2,593)          |
|  | (7,926,281)        | (5,012,836)    | 38,237                 | (7,888,044)      |
| Non-cash amounts excluded from operating activities        | 4.5.3 2,647,141    | 1,666,971      | 0                      | 2,647,141        |
| <b>Amount attributable to operating activities</b>         | (185,687)          | 165,707        | 28,471                 | (157,216)        |
| <b>INVESTING ACTIVITIES</b>                                |                    |                |                        |                  |
| Capital grants, subsidies and contributions                | 4.3.1 3,859,103    | 1,266,862      | 237,112                | 4,096,215        |
| Buildings  | 4.4.2 (70,372)     | (22,952)       | (71,397)               | (141,769)        |
| Purchase plant and equipment                               | 4.4.3 (492,013)    | (205,660)      | (9,570)                | (501,583)        |
| Purchase and construction of infrastructure-roads          | 4.4.5 (3,967,534)  | (850,185)      | (162,115)              | (4,129,649)      |
| Infrastructure-footpaths                                   | (633,568)          | (1,084)        | 0                      | (633,568)        |
| Infrastructure - sewerage                                  | 4.4.4 (30,000)     | 0              | 30,000                 | 0                |
| Infrastructure - other                                     | 4.4.6 (57,000)     | (19,777)       | (147,000)              | (204,000)        |
| Proceeds from disposal of assets                           | 4.3.2 224,144      | 0              | (14,000)               | 210,144          |
|  | (1,167,240)        | 167,204        | (136,970)              | (1,304,210)      |
| Non-cash amounts excluded from investing activities        | 0                  | 0              | 0                      | 0                |
| <b>Amount attributable to investing activities</b>         | (1,167,240)        | 167,204        | (136,970)              | (1,304,210)      |
| <b>FINANCING ACTIVITIES</b>                                |                    |                |                        |                  |
| Repayment of debentures                                    | (110,627)          | (54,456)       | 0                      | (110,627)        |
| Principal elements of finance lease payments               | 0                  | (939)          | 0                      | 0                |
| Transfers to cash backed reserves (restricted assets)      | 4.5.10 (180,941)   | (61,074)       | 0                      | (180,941)        |
| Transfers from cash backed reserves (restricted assets)    | 4.5.11 806,460     | 0              | 93,579                 | 900,039          |
| <b>Amount attributable to financing activities</b>         | 514,892            | (116,469)      | 93,579                 | 608,471          |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                      |                    |                |                        |                  |
| Surplus or deficit at the start of the financial year      | 4.5.2 838,035      | 852,955        | 14,920                 | 852,955          |
| Amount attributable to operating activities                | (185,687)          | 165,707        | 28,471                 | (157,216)        |
| Amount attributable to investing activities                | (1,167,240)        | 167,204        | (136,970)              | (1,304,210)      |
| Amount attributable to financing activities                | 514,892            | (116,469)      | 93,579                 | 608,471          |
| Surplus or deficit at the end of the financial year        | 0                  | 1,069,398      | 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.

### 2025-26 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.

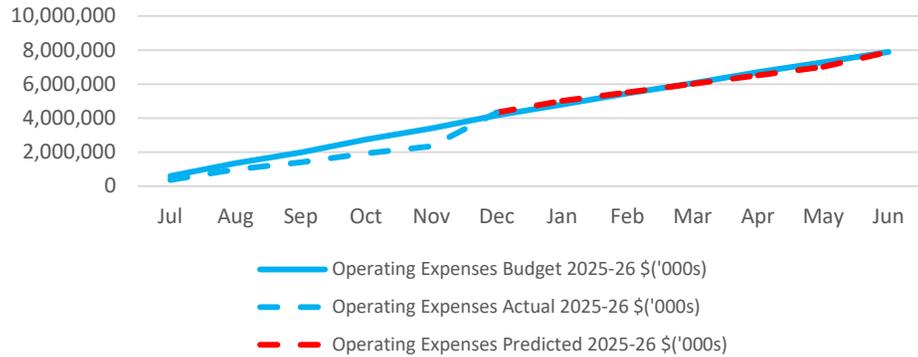
### BUDGET COMPARATIVE FIGURES

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

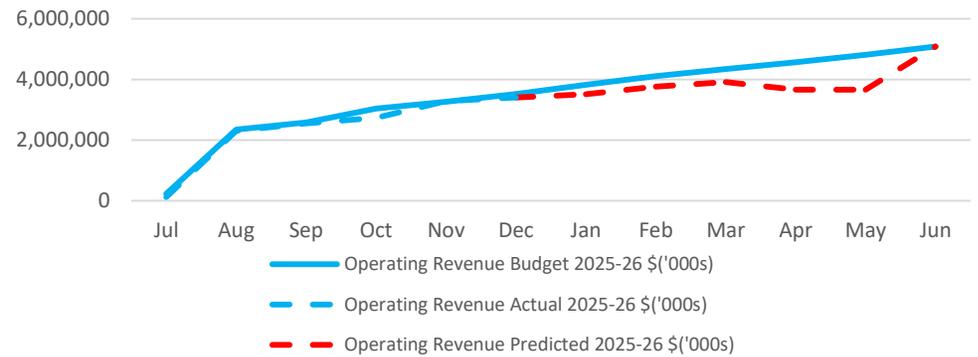
**SHIRE OF DOWERIN**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**2. SUMMARY GRAPHS - BUDGET REVIEW**

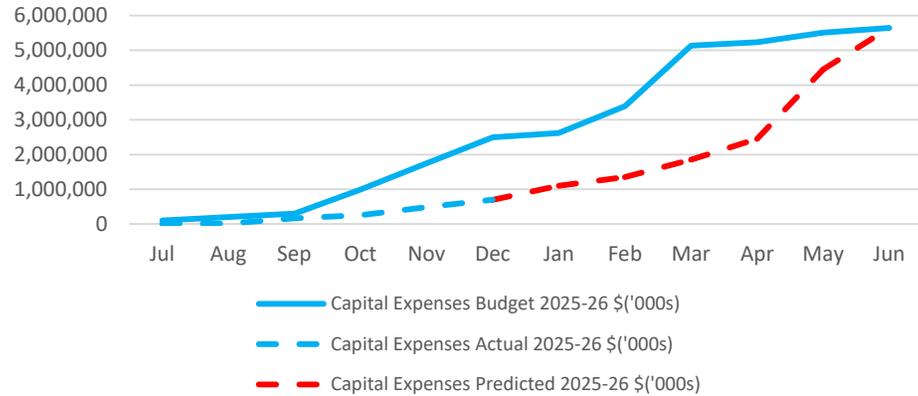
Operating Expenses



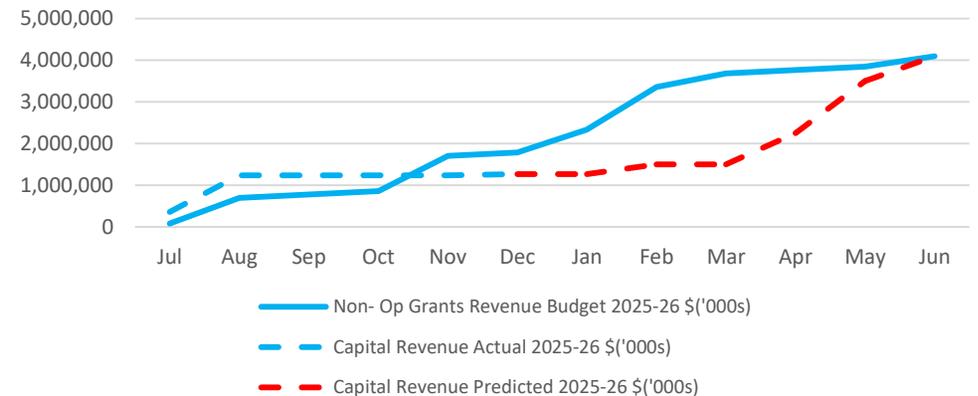
Operating Revenue



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.

|   | Budget 30 June 2026 | Actual 31 January 2026 |
|---|---------------------|------------------------|
|   | \$                  | \$                     |
| Less: Profit on asset disposals                               | (33,045)            | 0                      |
| Less: Movement in liabilities associated with restricted cash | 3,793               | 1,925                  |
| Add: Loss on asset disposals                                  | 2,593               | 0                      |
| Add: Depreciation on non-current assets                       | 2,673,800           | 1,665,046              |
| <b>Non-cash amounts excluded from operating activities</b>    | <b>2,647,141</b>    | <b>1,666,971</b>       |

(b) Current assets and liabilities excluded from budgeted deficiency

| Opening Surplus - Used for Budget 2026 | 30 June 2026 | Actual Closing 2024-2025 | Predicted June 2026 | 30 Actual 31 January 2026 |
|--|--------------|--------------------------|---------------------|---------------------------|
|--|--------------|--------------------------|---------------------|---------------------------|

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                          | (3,622,309)        | (3,622,309)        | (2,903,211)        | (3,683,382)        |
| Add: Long term borrowings                      | 110,627            | 110,628            | 0                  | 56,171             |
| Add: Provisions - backed by Cash               | 123,522            | 123,522            | 127,314            | 125,447            |
| <b>Total adjustments to net current assets</b> | <b>(3,388,160)</b> | <b>(3,388,159)</b> | <b>(2,775,897)</b> | <b>(3,501,764)</b> |

(c) Composition of estimated net current assets

Current assets

|                                 |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|
| Cash                            | 4,381,453        | 4,379,658        | 3,003,211        | 5,023,068        |
| Receivables - rates and rubbish | 0                | 54,103           | 50,000           | 194,849          |
| Receivables - other             | 322,829          | 511,029          |                  | 117,660          |
| Contract assets                 | 536,970          | 398,316          | 176,318          | 0                |
| Inventories                     | 22,172           | 14,681           | 14,681           | 15,593           |
|                                 | <b>5,263,424</b> | <b>5,357,787</b> | <b>3,244,210</b> | <b>5,351,170</b> |

Less: current liabilities

|                      |                    |                    |                  |                  |
|----------------------|--------------------|--------------------|------------------|------------------|
| Payables             | (475,295)          | (537,733)          |                  | (255,524)        |
| Contract liabilities | (293,786)          | (293,786)          | (293,786)        | (293,786)        |
| Long term borrowings | (110,627)          | (110,628)          | 0                | (56,171)         |
| Provisions           | (157,521)          | (174,527)          | (174,527)        | (174,527)        |
|                      | <b>(1,037,229)</b> | <b>(1,116,674)</b> | <b>(468,313)</b> | <b>(780,008)</b> |

Net current assets

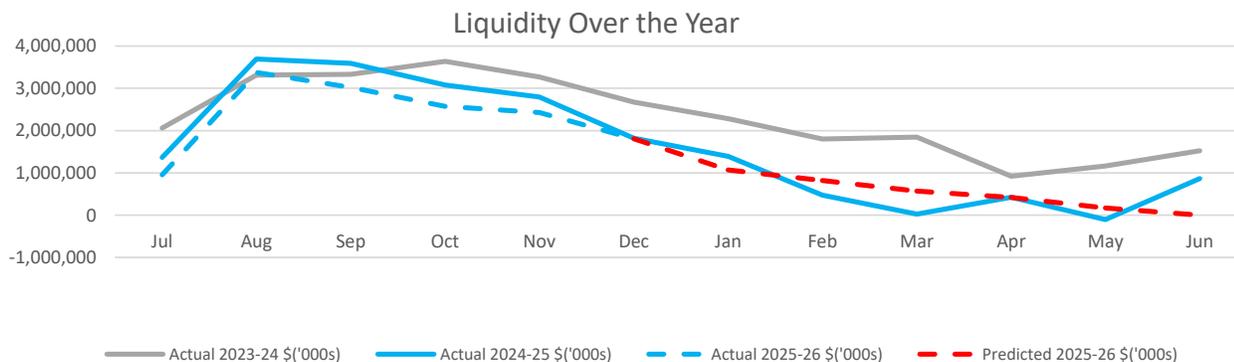
|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
|  | 4,226,195 | 4,241,113 | 2,775,897 | 4,571,162 |
|--|-----------|-----------|-----------|-----------|

Less: Total adjustments to net current assets

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
|  | (3,388,160) | (3,388,159) | (2,775,897) | (3,501,764) |
|--|-------------|-------------|-------------|-------------|

Closing funding surplus / (deficit)

|  |         |         |   |           |
|--|---------|---------|---|-----------|
|  | 838,035 | 852,955 | 0 | 1,069,398 |
|--|---------|---------|---|-----------|



**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 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance

Refer to comments on Note 5 for individual account information

Variance \$

Permanent

4.1 OPERATING REVENUE (EXCLUDING RATES)

4.1.1 FEES AND CHARGES

Higher STA, Private works and Aged Care fees

99,575

4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Reduction in FAGs grants

(148,056)

4.1.4 INTEREST EARNINGS

Higher Municipal Interest Earnings

18,622

4.1.5 OTHER REVENUE

Parental leave subsidy

20,093

4.1.6 PROFIT ON ASSET DISPOSAL

Within variance threshold

0

Predicted Variances

**(9,766)**

4.2 OPERATING EXPENSES

4.2.1 EMPLOYEE COSTS

Reallocation of training costs

(15,500)

4.2.2 MATERIAL AND CONTRACTS

Various reallocation, increased consultant costs - refer to comments on Note 5

64,198

4.2.3 UTILITY CHARGES

Within variance threshold

0

4.2.4 DEPRECIATION (NON CURRENT ASSETS)

Within variance threshold

0

4.2.5 INTEREST EXPENSES

Within variance threshold

(600)

4.2.6 INSURANCE EXPENSES

Within variance threshold

0

4.2.7 OTHER EXPENDITURE

Parental leave payment

(9,861)

Predicted Variances

**38,237**

4.3 CAPITAL REVENUE

4.3.1 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Increase to funding of RRG, Bowling Green replacement (Insurance claim). Reduction in funding Generators and Information Bays

237,112

4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS

Reduction in proceeds from Skid Steer

(14,000)

Predicted Variances

**223,112**

SHIRE OF DOWERIN  
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
 FOR THE PERIOD ENDED 31 JANUARY 2026

4. PREDICTED VARIANCES

Comments/Reason for Variance

Refer to comments on Note 5 for individual account information

Variance \$

Permanent

4.4 CAPITAL EXPENSES

4.4.2 BUILDINGS

Increased expenditure - Stacey Street works - funded by reserves (71,397)

4.4.3 PLANT AND EQUIPMENT

Movement of budget in Possie Track purchase (9,570)

4.4.5 INFRASTRUCTURE ASSETS - ROADS

Increase in RRG works Dowerin - Meckering - 2/3 funded by RRG. (162,115)

4.4.6 - Infrastructure - Other

Inclusion of Bowling Green Insurance works - Carry forward FY 25 (147,000)

4.4.4 - Infrastructure - Sewerage

Reduce expenditure - project wont proceed 30,000

Predicted Variances (360,082)

4.5 OTHER ITEMS

4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

0

4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Increase funding for Stacey Street works, Possie Track, Bowling Greens and Football Club lighting. Reduce funding for Sewerage works and Information Bay. Refer to note 8 for reserve movements 93,579

4.5.1 RATE REVENUE

Within variance threshold 0

4.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Increased surplus as per audited Annual report. 14,920

4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)

0

Predicted Variances 108,499

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

0

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

5. PROPOSED BUDGET AMENDMENTS

| GL Account/Job Code | Description                                       | Classification               | Original Budget | Proposed amended Budget | Increase/(Decrease) in Available Cash | Budget Running Balance | Comments  |
|---------------------|---|------------------------------|-----------------|-------------------------|---------------------------------------|------------------------|---|
|                     |   |                              |                 |                         | \$                                    | \$                     |   |
|                     | <b>Budget Adoption compared to Actual Surplus</b> | Opening Surplus(Deficit)     | <b>838,035</b>  | <b>852,955</b>          | <b>14,920</b>                         | 14,920                 | Actual audited surplus higher than budget                                 |
| 2030104             | RATES - Training & Development                    | <i>Operating Expenditure</i> | (2,160)         | 0                       | 2,160                                 | 17,080                 |   |
| 2030112             | RATES - Valuation Expenses                        | <i>Operating Expenditure</i> | (8,148)         | (8,000)                 | 148                                   | 17,228                 |   |
| 2030114             | RATES - Debt Collection Expenses                  | <i>Operating Expenditure</i> | (10,832)        | (5,000)                 | 5,832                                 | 23,059                 |   |
| 2030115             | RATES - Printing and Stationery                   | <i>Operating Expenditure</i> | (4,582)         | (1,000)                 | 3,582                                 | 26,641                 |   |
| 2030116             | RATES - Postage and Freight                       | <i>Operating Expenditure</i> | (1,030)         | (1,000)                 | 30                                    | 26,671                 |   |
| 2030117             | RATES - Doubtful Debts Expense                    | <i>Operating Expenditure</i> | (1,500)         | 0                       | 1,500                                 | 28,171                 |   |
| 2030118             | RATES - Rates Write Off                           | <i>Operating Expenditure</i> | (5,139)         | (1,000)                 | 4,139                                 | 32,310                 |   |
| 2030141             | RATES - Subscriptions & Memberships               | <i>Operating Expenditure</i> | (3,016)         | (2,500)                 | 516                                   | 32,826                 |   |
| 2030152             | RATES - Consultants                               | <i>Operating Expenditure</i> | 0               | (10,000)                | (10,000)                              | 22,826                 | To provide for mentoring of rates staff                                   |
| 2030213             | GEN PUR - Interest on Overdraft/Other             | <i>Operating Expenditure</i> | 0               | (600)                   | (600)                                 | 22,226                 |   |
| 2040121             | MEMBERS - Information Systems                     | <i>Operating Expenditure</i> | (500)           | (3,600)                 | (3,100)                               | 19,126                 |   |
| 2040129             | MEMBERS - Donations to Community Groups           | <i>Operating Expenditure</i> | (2,000)         | (14,000)                | (12,000)                              | 7,126                  | To provide for donation to Football club for lighting (funded by reserve) |
| 2040141             | MEMBERS - Subscriptions & Publications            | <i>Operating Expenditure</i> | (56,000)        | (50,000)                | 6,000                                 | 13,126                 | Funds reallocated   |
| 2040185             | MEMBERS - Legal Expenses                          | <i>Operating Expenditure</i> | (10,000)        | 0                       | 10,000                                | 23,126                 | Transfer to Admin legal expenses  |
| 2040186             | MEMBERS - Expensed Minor Asset Purchases          | <i>Operating Expenditure</i> | (4,100)         | 0                       | 4,100                                 | 27,226                 |   |
| 2040204             | OTH GOV - Training & Development                  | <i>Operating Expenditure</i> | (17,000)        | (13,000)                | 4,000                                 | 31,226                 |   |
| 2040208             | OTH GOV - Other Employee Expenses                 | <i>Operating Expenditure</i> | 0               | (500)                   | (500)                                 | 30,726                 |   |
| 2040209             | OTH GOV - Travel and Accommodation                | <i>Operating Expenditure</i> | (4,000)         | (3,500)                 | 500                                   | 31,226                 |   |
| 2040215             | OTH GOV - Printing and Stationery                 | <i>Operating Expenditure</i> | (2,500)         | (2,000)                 | 500                                   | 31,726                 |   |
| 2040223             | OTH GOV - LGIS Risk Expenditure                   | <i>Operating Expenditure</i> | 0               | (3,725)                 | (3,725)                               | 28,001                 |   |
| 2040240             | OTH GOV - Advertising & Promotion                 | <i>Operating Expenditure</i> | (2,000)         | 0                       | 2,000                                 | 30,001                 |   |
| 2040241             | OTH GOV - Subscriptions & Memberships             | <i>Operating Expenditure</i> | (15,060)        | 0                       | 15,060                                | 45,061                 | Duplicated expense - provided for in members                              |
| 2040251             | OTH GOV - Consultancy - Strategic                 | <i>Operating Expenditure</i> | (15,000)        | (5,000)                 | 10,000                                | 55,061                 | Transfer expense to Admin   |
| 2040252             | OTH GOV - Other Consultancy                       | <i>Operating Expenditure</i> | (25,000)        | (15,000)                | 10,000                                | 65,061                 | Transfer expense to Admin   |
| 2040285             | OTH GOV - Legal Expenses                          | <i>Operating Expenditure</i> | (5,000)         | (20,000)                | (15,000)                              | 50,061                 | Increase in legal costs   |
| 2050216             | ANIMAL - Relief Ranger Services                   | <i>Operating Expenditure</i> | (21,000)        | (35,000)                | (14,000)                              | 36,061                 | Increase due to contracted Ranger Service                                 |
| 2050287             | ANIMAL - Other Expenditure                        | <i>Operating Expenditure</i> | (2,200)         | (2,000)                 | 200                                   | 36,261                 |   |
| 2070411             | HEALTH - Contract EHO                             | <i>Operating Expenditure</i> | (15,000)        | (3,500)                 | 11,500                                | 47,761                 | Position filled by employee   |
| 2070752             | OTH HEALTH - Consultants                          | <i>Operating Expenditure</i> | (5,000)         | 0                       | 5,000                                 | 52,761                 |   |
| 2080660             | AGED OTHER - Client Services                      | <i>Operating Expenditure</i> | (335,000)       | (308,144)               | 26,856                                | 79,617                 | Estimated reduction in costs.   |
| 2080699             | AGED OTHER - Administration Allocated             | <i>Operating Expenditure</i> | (108,491)       | (145,891)               | (37,400)                              | 42,217                 | Increase admin allocation in Aged care                                    |
| 2080753             | WELFARE - Events                                  | <i>Operating Expenditure</i> | (27,770)        | (15,070)                | 12,700                                | 54,917                 | Reduce costs - transfer to CRC  |
| 2080789             | WELFARE - Building Maintenance                    | <i>Operating Expenditure</i> | (7,676)         | (11,676)                | (4,000)                               | 50,917                 |   |
| 2090188             | STF HOUSE - Staff Housing Building Operations     | <i>Operating Expenditure</i> | (24,574)        | (23,074)                | 1,500                                 | 52,417                 |   |
| 2090189             | STF HOUSE - Staff Housing Building Maintenance    | <i>Operating Expenditure</i> | (57,308)        | (64,183)                | (6,875)                               | 45,542                 | Funds reallocated   |
| 2100265             | SAN OTH - Maintenance/Operations                  | <i>Operating Expenditure</i> | (20,984)        | (6,984)                 | 14,000                                | 59,542                 | Remove fencing expenditure at Amery Acres                                 |

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

5. PROPOSED BUDGET AMENDMENTS

|         |  |                              |           |           |          |        |  |
|---------|--|------------------------------|-----------|-----------|----------|--------|--|
| 2100365 | SEW - Maintenance/Operations                       | <i>Operating Expenditure</i> | (53,049)  | (66,661)  | (13,612) | 45,930 | Increase expenditure to allow for necessary works.           |
| 2100652 | PLAN - Consultants                                 | <i>Operating Expenditure</i> | (10,000)  | (5,000)   | 5,000    | 50,930 |  |
| 2110189 | HALLS - Town Halls and Public Bldg Maintenance     | <i>Operating Expenditure</i> | (9,306)   | (6,306)   | 3,000    | 53,930 |  |
| 2110365 | REC - Parks & Gardens Maintenance/Operations       | <i>Operating Expenditure</i> | (97,298)  | (98,748)  | (1,450)  | 52,480 |  |
| 2110366 | REC - Town Oval Maintenance/Operations             | <i>Operating Expenditure</i> | (74,780)  | (68,280)  | 6,500    | 58,980 | Funds reallocated  |
| 2110369 | REC - Community Garden Projects                    | <i>Operating Expenditure</i> | 0         | (1,500)   | (1,500)  | 57,480 |  |
| 2110389 | REC - Other Rec Facilities Building Maintenance    | <i>Operating Expenditure</i> | (89,003)  | (76,103)  | 12,900   | 70,380 | Reduce budget for cool room expenses at DCC                  |
| 2110521 | LIBRARY - Information Technology                   | <i>Operating Expenditure</i> | 0         | (200)     | (200)    | 70,180 |  |
| 2110711 | OTH CUL - Australia Day                            | <i>Operating Expenditure</i> | (5,212)   | (10,000)  | (4,788)  | 65,392 |  |
| 2110712 | OTH CUL - ANZAC Day                                | <i>Operating Expenditure</i> | (2,266)   | (2,882)   | (616)    | 64,776 |  |
| 2110725 | OTH CUL - Festival & Events                        | <i>Operating Expenditure</i> | (59,861)  | (63,370)  | (3,509)  | 61,267 |  |
| 2110787 | OTH CUL - Other Expenses                           | <i>Operating Expenditure</i> | (2,000)   | (500)     | 1,500    | 62,767 |  |
| 2120211 | ROADM - Road Maintenance - Built Up Areas          | <i>Operating Expenditure</i> | (111,861) | (114,861) | (3,000)  | 59,767 |  |
| 2120212 | ROADM - Road Maintenance - Sealed Outside BUA      | <i>Operating Expenditure</i> | (418,429) | (413,429) | 5,000    | 64,767 |  |
| 2120217 | ROADM - Ancillary Maintenance - Built Up Areas     | <i>Operating Expenditure</i> | (117,991) | (125,491) | (7,500)  | 57,267 | Additional stump grinding and pruning                        |
| 2120252 | ROADM - Consultants                                | <i>Operating Expenditure</i> | (15,000)  | (35,000)  | (20,000) | 37,267 | Transfer expense from PWO                                    |
| 2120288 | ROADM - Depot Building Operations                  | <i>Operating Expenditure</i> | (14,345)  | (15,095)  | (750)    | 36,517 |  |
| 2120289 | ROADM - Depot Building Maintenance                 | <i>Operating Expenditure</i> | (14,047)  | (8,922)   | 5,125    | 41,642 | Funds reallocated  |
| 2130266 | TOUR - Caravan Park General Maintenance/Operations | <i>Operating Expenditure</i> | (25,988)  | (17,388)  | 8,600    | 50,242 | Funds reallocated  |
| 2130889 | OTH ECON - Building Maintenance                    | <i>Operating Expenditure</i> | (3,422)   | (2,422)   | 1,000    | 51,242 |  |
| 2130903 | CRC - Uniforms                                     | <i>Operating Expenditure</i> | (2,000)   | (1,000)   | 1,000    | 52,242 |  |
| 2130904 | CRC - Training & Development                       | <i>Operating Expenditure</i> | (6,000)   | (7,500)   | (1,500)  | 50,742 |  |
| 2130909 | CRC - Travel & Accommodation                       | <i>Operating Expenditure</i> | (1,500)   | 0         | 1,500    | 52,242 |  |
| 2130921 | CRC - Information Systems                          | <i>Operating Expenditure</i> | (6,000)   | (10,000)  | (4,000)  | 48,242 |  |
| 2130925 | CRC - Festivals & Events                           | <i>Operating Expenditure</i> | 0         | (19,085)  | (19,085) | 29,157 | Transfer CRC funded events to correct accounts               |
| 2130929 | CRC - Donations to Community Groups                | <i>Operating Expenditure</i> | (500)     | 0         | 500      | 29,657 |  |
| 2130940 | CRC - Advertising & Promotion                      | <i>Operating Expenditure</i> | (500)     | 0         | 500      | 30,157 |  |
| 2130941 | CRC - Subscriptions & Memberships                  | <i>Operating Expenditure</i> | (4,000)   | (4,500)   | (500)    | 29,657 |  |
| 2130986 | CRC - Expensed Minor Asset Purchases               | <i>Operating Expenditure</i> | (3,000)   | 0         | 3,000    | 32,657 |  |
| 2130987 | CRC - Other Expenditure                            | <i>Operating Expenditure</i> | (5,000)   | (4,000)   | 1,000    | 33,657 |  |
| 2130988 | CRC - Building Operations                          | <i>Operating Expenditure</i> | (1,000)   | 0         | 1,000    | 34,657 |  |
| 2130989 | CRC - Building Maintenance                         | <i>Operating Expenditure</i> | (15,000)  | 0         | 15,000   | 49,657 | Duplicated expenditure removed - provided for elsewhere      |
| 2140200 | ADMIN - Employee Costs                             | <i>Operating Expenditure</i> | (807,646) | (804,646) | 3,000    | 52,657 |  |
| 2140204 | ADMIN - Training & Development                     | <i>Operating Expenditure</i> | (10,000)  | (18,000)  | (8,000)  | 44,657 | Increase training - part funded from transfer from Oth Gov   |
| 2140252 | ADMIN - Consultants                                | <i>Operating Expenditure</i> | (25,000)  | (60,000)  | (35,000) | 9,657  | Additional consultant costs for Finance staff and mentoring. |
| 2140265 | ADMIN - Maintenance/Operations                     | <i>Operating Expenditure</i> | (3,000)   | 0         | 3,000    | 12,657 |  |
| 2140285 | ADMIN - Legal Expenses                             | <i>Operating Expenditure</i> | 0         | (2,500)   | (2,500)  | 10,157 |  |
| 2140286 | ADMIN - Expensed Minor Asset Purchases             | <i>Operating Expenditure</i> | (5,000)   | (2,500)   | 2,500    | 12,657 |  |
| 2140289 | ADMIN - Building Maintenance                       | <i>Operating Expenditure</i> | (14,422)  | (16,922)  | (2,500)  | 10,157 |  |
| 2140299 | ADMIN - Administration Overheads Recovered         | <i>Operating Expenditure</i> | 1,205,156 | 1,242,556 | 37,400   | 47,557 | To account for net increase in Admin expense                 |
| 2140303 | PWO - Uniforms                                     | <i>Operating Expenditure</i> | 0         | (500)     | (500)    | 47,057 |  |
| 2140305 | PWO - Recruitment                                  | <i>Operating Expenditure</i> | (100)     | (2,500)   | (2,400)  | 44,657 |  |
| 2140307 | PWO - Protective Clothing                          | <i>Operating Expenditure</i> | (5,000)   | (8,000)   | (3,000)  | 41,657 |  |

## SHIRE OF DOWERIN

## NOTES TO THE BUDGET REVIEW REPORT

## FOR THE PERIOD ENDED 31 JANUARY 2026

## 5. PROPOSED BUDGET AMENDMENTS

|         |  |                              |           |           |          |           |   |
|---------|--|------------------------------|-----------|-----------|----------|-----------|---|
| 2140309 | PWO - Travel & Accommodation                   | <i>Operating Expenditure</i> | (2,000)   | 0         | 2,000    | 43,657    |   |
| 2140330 | PWO - OHS and Toolbox Meetings,                | <i>Operating Expenditure</i> | (15,000)  | (7,500)   | 7,500    | 51,157    |   |
| 2140352 | PWO - Consultants                              | <i>Operating Expenditure</i> | (20,000)  | 0         | 20,000   | 71,157    | Transfer expense to Roads   |
| 2140411 | POC - External Parts & Repairs                 | <i>Operating Expenditure</i> | (160,000) | (165,000) | (5,000)  | 66,157    |   |
| 2140416 | POC - Licences/Registrations                   | <i>Operating Expenditure</i> | (7,500)   | (8,500)   | (1,000)  | 65,157    |   |
| 2140505 | SAL - Paid Parental Leave                      | <i>Operating Expenditure</i> | 0         | (12,000)  | (12,000) | 53,157    | To account for Parental leave payment offset by income                                      |
| 3030120 | RATES - Instalment Admin Fee Received          | <i>Operating Income</i>      | 0         | 1,100     | 1,100    | 54,257    |   |
| 3030121 | RATES - Account Enquiry Charges                | <i>Operating Income</i>      | 3,120     | 3,500     | 380      | 54,637    |   |
| 3030122 | RATES - Reimbursement of Debt Collection Costs | <i>Operating Income</i>      | 7,206     | 5,000     | (2,206)  | 52,431    |   |
| 3030135 | RATES - Other Income Relating To Rates         | <i>Operating Income</i>      | 9,312     | 0         | (9,312)  | 43,119    | Reduce budget - funds not expected  |
| 3030145 | RATES - Penalty Interest Received              | <i>Operating Income</i>      | 4,970     | 2,000     | (2,970)  | 40,149    |   |
| 3030146 | RATES - Instalment Interest Received           | <i>Operating Income</i>      | 3,537     | 4,200     | 663      | 40,812    |   |
| 3030210 | GEN PUR - Financial Assistance Grant - General | <i>Operating Income</i>      | 527,270   | 454,069   | (73,201) | (32,389)  | Reduced FAGS Grants to actual budget that was based on Upfront payment in June 25 being 1/2 |
| 3030211 | GEN PUR - Financial Assistance Grant - Roads   | <i>Operating Income</i>      | 447,669   | 368,109   | (79,560) | (111,949) |   |
| 3030214 | GEN PUR - Grant Funding (NO GST)               | <i>Operating Income</i>      | 3,230     | 0         | (3,230)  | (115,179) |   |
| 3030235 | GEN PUR - Other Income                         | <i>Operating Income</i>      | 554       | 0         | (554)    | (115,733) |   |
| 3030236 | GEN PUR - Other Income GST Exclusive           | <i>Operating Income</i>      | 6,289     | 500       | (5,789)  | (121,522) |   |
| 3030246 | GEN PUR - Interest Earned - Municipal Funds    | <i>Operating Income</i>      | 19,072    | 40,000    | 20,928   | (100,594) | Term Deposit interest higher than budget  |
| 3040235 | OTH GOV - Other Income                         | <i>Operating Income</i>      | 0         | 200       | 200      | (100,394) |   |
| 3050220 | ANIMAL - Pound Fees                            | <i>Operating Income</i>      | 0         | 250       | 250      | (100,144) |   |
| 3050240 | ANIMAL - Fines and Penalties                   | <i>Operating Income</i>      | 1,200     | 0         | (1,200)  | (101,344) |   |
| 3070420 | HEALTH - Health Regulatory Fees & Charges      | <i>Operating Income</i>      | 500       | 250       | (250)    | (101,594) |   |
| 3070421 | HEALTH - Health Regulatory Licenses            | <i>Operating Income</i>      | 0         | 250       | 250      | (101,344) |   |
| 3070720 | OTH HEALTH - Fees & Charges                    | <i>Operating Income</i>      | 2,500     | 0         | (2,500)  | (103,844) |   |
| 3080608 | AGED OTHER - Grant Funding - SaH               | <i>Operating Income</i>      | 0         | 29,750    | 29,750   | (74,094)  | Transfer costs from welfare   |
| 3080620 | AGED OTHER - Fees & Charges                    | <i>Operating Income</i>      | 20,000    | 38,000    | 18,000   | (56,094)  | Additional fees expected  |
| 3080635 | AGED OTHER - Other Income                      | <i>Operating Income</i>      | 1,500     | 38,900    | 37,400   | (18,694)  | Additional recovery of Admin expected   |
| 3080710 | WELFARE - Grants                               | <i>Operating Income</i>      | 29,445    | 0         | (29,445) | (48,139)  | Transfer grant to Aged Other  |
| 3090120 | STF HOUSE - Fees & Charges                     | <i>Operating Income</i>      | 25,000    | 40,000    | 15,000   | (33,139)  | Higher income due to higher tenancy rates   |

SHIRE OF DOWERIN

NOTES TO THE BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

5. PROPOSED BUDGET AMENDMENTS

|         |   |                             |             |             |           |          |   |
|---------|---|-----------------------------|-------------|-------------|-----------|----------|---|
| 3100620 | PLAN - Planning Application Fees                        | <i>Operating Income</i>     | 3,000       | 30,000      | 27,000    | (6,139)  | Additional revenue expected for CBH development                                   |
| 3110200 | SWIM AREAS - Contributions & Donations                  | <i>Operating Income</i>     | 0           | 5,765       | 5,765     | (374)    |   |
| 3110301 | REC - Reimbursements - Other Recreation                 | <i>Operating Income</i>     | 7,500       | 175,500     | 168,000   | 167,626  | Insurance Income for Bowling Greens   |
| 3110511 | LIBRARY - Other Grants                                  | <i>Operating Income</i>     | 10,000      | 0           | (10,000)  | 157,626  | Error in original budget - this is an in kind contribution for books.             |
| 3110700 | OTH CUL - Contributions & Donations - Other Culture     | <i>Operating Income</i>     | 200         | 0           | (200)     | 157,426  |   |
| 3110710 | OTH CUL - Grants - Other Culture                        | <i>Operating Income</i>     | 53,500      | 12,000      | (41,500)  | 115,926  | Reduction in funding for capital works (Information bay shelters and generators). |
| 3120110 | ROADC - Regional Road Group Grants (MRWA)               | <i>Operating Income</i>     | 851,158     | 959,235     | 108,077   | 224,003  | Additional funding for RRG project  |
| 3130221 | TOUR - Caravan Park Fees                                | <i>Operating Income</i>     | 235,000     | 255,000     | 20,000    | 244,003  | Additional STA income   |
| 3130921 | CRC - Despatch  | <i>Operating Income</i>     | 0           | 500         | 500       | 244,503  |   |
| 3130922 | CRC - Merchandise                                       | <i>Operating Income</i>     | 0           | 500         | 500       | 245,003  |   |
| 3130924 | CRC - Printing/Scanning                                 | <i>Operating Income</i>     | 0           | 500         | 500       | 245,503  |   |
| 3130925 | CRC - Admin Fees  | <i>Operating Income</i>     | 0           | 600         | 600       | 246,103  |   |
| 3131000 | CRC- Contributions and Donations (excl GST)             | <i>Operating Income</i>     | 200         | 500         | 300       | 246,403  |   |
| 3140120 | PRIVATE - Private Works Income                          | <i>Operating Income</i>     | 55,000      | 75,000      | 20,000    | 266,403  | Additional Private works income - hire of plant.                                  |
| 3140201 | ADMIN - Reimbursements                                  | <i>Operating Income</i>     | 2,400       | 4,500       | 2,100     | 268,503  |   |
| 3140502 | SAL - Reimbursement - Parental Leave                    | <i>Operating Income</i>     | 0           | 12,000      | 12,000    | 280,503  | Parental leave income, offset by expenditure.                                     |
|         | Buildings   | <i>Capital Expenditure</i>  | (70,372)    | (141,769)   | (71,397)  | 209,106  | Additional cost of Maisey Street works  |
|         | Purchase plant and equipment                            | <i>Capital Expenditure</i>  | (492,013)   | (501,583)   | (9,570)   | 199,536  | Additional costs of Possie Track  |
|         | Purchase and construction of infrastructure-roads       | <i>Capital Expenditure</i>  | (3,967,534) | (4,129,649) | (162,115) | 37,421   | Addition of RRG job 2/3 funded  |
|         | Infrastructure - sewerage                               | <i>Capital Expenditure</i>  | (30,000)    | 0           | 30,000    | 67,421   | Remove system handover to Water Corp  |
|         | Infrastructure - other                                  | <i>Capital Expenditure</i>  | (57,000)    | (204,000)   | (147,000) | (79,579) | Addition of Bowling Green works   |
|         | Transfers from cash backed reserves (restricted assets) | <i>Financing Activities</i> | 806,460     | 900,039     | 93,579    | 14,000   | removal and addition of funding   |
|         | Proceeds from disposal of assets                        | <i>Proceeds on Sale</i>     | 224,144     | 210,144     | (14,000)  | (0)      | Reduction of proceeds on Skid Steer sale  |

**Summary**

|                                 |           |
|---------------------------------|-----------|
| <i>Operating Income</i>         | 227,346   |
| <i>Operating Expenditure</i>    | 38,237    |
| <i>Opening Surplus(Deficit)</i> | 14,920    |
| <i>Proceeds on Sale</i>         | (14,000)  |
| <i>Capital Expenditure</i>      | (360,082) |
| <i>Financing Activities</i>     | 93,579    |
| Net Change                      | (0)       |

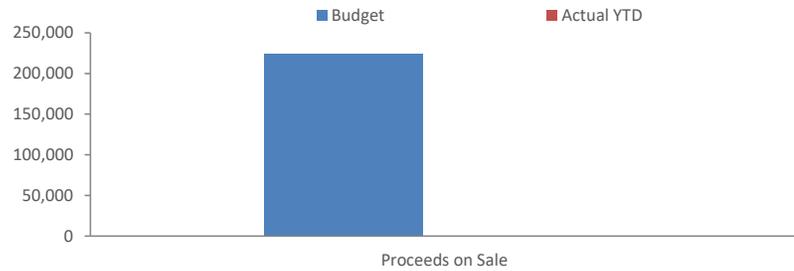
|                                   | Account Description  | Original Budget  | Predicted        | YTD Actual     | Budget Amendment Movement | Budget Amendments Commentary                          |
|-----------------------------------|--|------------------|------------------|----------------|---------------------------|---|
| <b>Land and Buildings</b>         |  |                  |                  |                |                           |   |
| BC019                             | 58 (Lot 7) Stacy Street - Building (Capital)               | 45,372           | 113,699          | 881            | 68,327                    |   |
| BC057                             | Community Resource Centre - Building (Capital)             | 10,000           | 13,070           | 13,071         | 3,070                     |   |
| BC050                             | Dowerin Child Care - Building (Capital)                    | 15,000           | 15,000           | 9,000          | -                         |   |
|                                   | <b>Total</b>   | <b>70,372</b>    | <b>141,769</b>   | <b>22,952</b>  | <b>71,397</b>             |   |
| <b>Plant and Equipment</b>        |  |                  |                  |                |                           |   |
| PE501                             | DFES Disaster Ready - Generator - DCC                      | 12,500           | -                | -              | (12,500)                  | Remove budget and funding                             |
| PE502                             | Generator - Admin  | 12,500           | 20,000           | 13,902         | 7,500                     | Increase budget and funding                           |
| PE106                             | Light Vehicle CEO  | 79,638           | 79,805           | 79,805         | 167                       |   |
| PE204                             | Light Plant Vehicle - Manager Works & Assets               | 62,197           | 61,950           | 60,325         | (247)                     |   |
| PE708                             | HACC Hyundai Tuscon  | 34,091           | 34,091           | -              | -                         |   |
| PE709                             | Toyota Hilux- Road Crew                                    | 47,837           | 47,837           | 47,541         | -                         |   |
| PE710                             | ASV Skid Steer   | 237,150          | 251,800          | -              | 14,650                    | Additional cost offset by reserve funding             |
| PE711                             | Tanderm Service Trailer                                    | 6,100            | 6,100            | 4,086          | -                         |   |
|                                   | <b>Total</b>   | <b>492,013</b>   | <b>501,583</b>   | <b>205,660</b> | <b>9,570</b>              |   |
| <b>Infrastructure - Roads</b>     |  |                  |                  |                |                           |   |
| RC063                             | Kalguddering Road (Capital)                                | 40,215           | 40,215           | -              | -                         |   |
| RCR025                            | Commodity Route - Dowerin - Koorda Road                    | 525,000          | 525,000          | 515,569        | -                         |   |
| R2R004                            | Hindmarsh Road (R2R)                                       | 332,248          | 332,248          | 12,405         | -                         |   |
| R2R009                            | Old Koorda Road (R2R)                                      | -                | -                | 4,500          | -                         |   |
| R2R014                            | Thornett Road (R2R)  | 135,972          | 135,972          | 131,750        | -                         |   |
| RRG183C                           | Dowerin Meckering Road SLK 23.84 - 25.64 (1.80km)          | 751,737          | 751,737          | 51,313         | -                         |   |
| RRG183D                           | Dowerin Meckering Road SLK 21.50 – 23.84                   | -                | 162,115          | -              | 162,115                   | New project 2/3 funded RRG                            |
| BS183                             | Dowerin-Meckering Road (BS)                                | 742,274          | 742,274          | 4,140          | -                         |   |
| WFN182N                           | Dowerin Kalanie Road SLK 34.50 - 37.81 (3.31km)            | 1,402,555        | 1,402,555        | 130,509        | -                         |   |
| WFN182O                           | Dowerin Kalanie Road SLK 37.81-41.71 Line Marking Construc | 35,337           | 35,337           | -              | -                         |   |
| WFN182P                           | Dowerin Kalanie Road SLK 37.81-41.71 Line Marking Developi | 2,196            | 2,196            | -              | -                         |   |
|                                   | <b>Total</b>   | <b>3,967,534</b> | <b>4,129,649</b> | <b>850,185</b> | <b>162,115</b>            |   |
| <b>Infrastructure - footpaths</b> |  |                  |                  |                |                           |   |
|                                   |  | 0                | -                | -              | -                         |   |
| FC186                             | Townsite Footpath project                                  | 633,568          | 633,568          | 1,084          | -                         |   |
|                                   | <b>Total</b>   | <b>633,568</b>   | <b>633,568</b>   | <b>1,084</b>   | <b>-</b>                  |   |
| <b>Infrastructure - Sewerage</b>  |  |                  |                  |                |                           |   |
| SC003                             | Sewerage System Handover to Water Corp                     | 30,000           | -                | -              | (30,000)                  | Will not progress - remove Budget and Reserve Funding |
|                                   | <b>Total</b>   | <b>30,000</b>    | <b>-</b>         | <b>-</b>       | <b>(30,000)</b>           |   |
| <b>Infrastructure - Other</b>     |  |                  |                  |                |                           |   |
| OC009                             | Pioneer Pathway Project includes Tin Dog Replica           | -                | -                | 2,700          | -                         | Should this be OC020                                  |
| BG001                             | Synthetic Bowling Greens                                   | -                | 177,000          | -              | 177,000                   |   |
| OC019                             | Tin Dog Puppies  | 11,000           | 11,000           | 1,077          | -                         |   |
| OC020                             | Information Bay shelter and BBQ                            | 30,000           | -                | -              | (30,000)                  |   |
| OC021                             | CCTV-Gym/Public Toilets                                    | 16,000           | 16,000           | 16,000         | -                         |   |
|                                   | <b>Total</b>   | <b>57,000</b>    | <b>204,000</b>   | <b>19,777</b>  | <b>147,000</b>            |   |
|                                   | TOTALS   | 5,250,487        | 5,610,569        | 1,099,658      | 360,082                   |   |

| 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>         |                 |                |               |                |                  |                |               |                |                |          |          |          |
|            | <b>Education and Welfare</b>       |                 |                |               |                |                  |                |               |                |                |          |          |          |
|            | HACC Vehicle Corolla Cross         | 10,000          | 16,935         | 6,935         | 0              | 10,000           | 16,935         | 6,935         | 0              | 0              | 0        | 0        | 0        |
|            | <b>Transport</b>                   |                 |                |               |                |                  |                |               |                |                |          |          |          |
|            | Road Crew Toyota Hilux             | 7,687           | 18,000         | 10,313        | 0              | 7,687            | 18,000         | 10,313        | 0              | 0              | 0        | 0        | 0        |
| **         | ASV Skid Steer                     | 101,593         | 99,000         | 0             | (2,593)        | 101,593          | 85,000         | 0             | (2,593)        | 0              | 0        | 0        | 0        |
|            | Tandem Service Trailer             | 0               | 500            | 500           | 0              | 0                | 500            | 500           | 0              | 0              | 0        | 0        | 0        |
|            | <b>Other property and services</b> |                 |                |               |                |                  |                |               |                |                |          |          |          |
|            | CEO Toyota Prado                   | * 49,912        | 64,254         | 14,342        | 0              | 49,912           | 64,254         | 14,342        | 0              |                | 0        | 0        | 0        |
|            | MIP Toyota Hilux                   | * 24,500        | 25,455         | 955           | 0              | 24,500           | 25,455         | 955           | 0              | 0              | 0        | 0        | 0        |
|            |                                    | <b>193,692</b>  | <b>224,144</b> | <b>33,045</b> | <b>(2,593)</b> | <b>193,692</b>   | <b>210,144</b> | <b>33,045</b> | <b>(2,593)</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |

\* Replaced but not sold to date

\*\*

Skid steer is expected to receive less than budgeted



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        | \$ 123,522       | \$ 3,792                        | 3,792                     | 1,925                  | 0                                | 0                          | 1,925                       | 0                                 | 0                           | 0                            | \$ 127,314                      | 127,314                   | 127,373.00                 |
| 732 Plant Replacement Reserve           | 518,939          | 15,930                          | 15,930                    | 8,777                  | 0                                | 0                          | 8,777                       | (242,869)                         | (266,439)                   | 0                            | 292,000                         | 268,430                   | 536,492.00                 |
| 733 Sewerage Asset Preservation Reserve | 969,812          | 29,770                          | 29,770                    | 15,117                 | 0                                | 0                          | 15,117                      | (30,000)                          | (13,612)                    | 0                            | 969,582                         | 985,970                   | 1,000,045.00               |
| 734 Information Technology Reserve      | 41,676           | 1,279                           | 1,279                     | 450                    | 0                                | 0                          | 450                         | 0                                 | 0                           | 0                            | 42,955                          | 42,955                    | 42,576.00                  |
| 735 Land & Building Reserve             | 709,496          | 21,780                          | 21,780                    | 11,059                 | 0                                | 0                          | 11,059                      | (10,000)                          | (58,983)                    | 0                            | 721,276                         | 672,293                   | 731,614.00                 |
| 738 Recreation Reserve                  | 230,428          | 7,073                           | 7,073                     | 3,592                  | 0                                | 0                          | 3,592                       | (7,500)                           | (28,500)                    | 0                            | 230,001                         | 209,001                   | 237,611.00                 |
| 739 Community Housing Reserve           | 65,767           | 2,019                           | 2,019                     | 1,025                  | 0                                | 0                          | 1,025                       | (45,372)                          | (67,786)                    | 0                            | 22,414                          | 0                         | 67,817.00                  |
| 740 Economic Reserve                    | 42,046           | 1,291                           | 1,291                     | 655                    | 0                                | 0                          | 655                         | (12,000)                          | (6,000)                     | 0                            | 31,337                          | 37,337                    | 43,356.00                  |
| 741 Bowling Green Reserve               | 159,782          | 4,905                           | 4,905                     | 2,353                  | 10,000                           | 10,000                     | 2,353                       | 0                                 | 0                           | 0                            | 174,687                         | 174,687                   | 164,488.00                 |
| 742 Tennis Court Reserve                | 82,476           | 2,532                           | 2,532                     | 1,203                  | 6,000                            | 6,000                      | 1,203                       | 0                                 | 0                           | 0                            | 91,008                          | 91,008                    | 84,882.00                  |
| 743 Depot Reserve                       | 95,242           | 2,924                           | 2,924                     | 1,522                  | 0                                | 0                          | 1,522                       | 0                                 | 0                           | 0                            | 98,166                          | 98,166                    | 98,285.00                  |
| 744 Waste Reserve                       | 43,589           | 1,339                           | 1,339                     | 642                    | 0                                | 0                          | 642                         | 0                                 | 0                           | 0                            | 44,928                          | 44,928                    | 44,874.00                  |
| Roads and Infrastructure                | 539,534          | 16,560                          | 16,560                    | 0                      | 53,747                           | 53,747                     | 6,991                       | (458,719)                         | (458,719)                   | 0                            | 151,122                         | 151,122                   | 546,525                    |
|   | <b>3,622,309</b> | <b>111,194</b>                  | <b>111,194</b>            | <b>48,320</b>          | <b>69,747</b>                    | <b>69,747</b>              | <b>55,311</b>               | <b>(806,460)</b>                  | <b>(900,039)</b>            | <b>0</b>                     | <b>2,996,790</b>                | <b>2,903,211</b>          | <b>3,725,938</b>           |

Summary of Movement by Project

|                   | Reserve       | Original         | Predicted        |
|-------------------|---------------|------------------|------------------|
| Fund Water Corp   | Plant         | (242,869)        | (242,869)        |
| Other Sewer Works | Sewer         | (30,000)         | 0                |
| Fund CRC Wotks    | Sewer         | 0                | (13,612)         |
| Fund Generators   | Land/Building | (10,000)         | (13,070)         |
| Fund Footy Club   | Recreation    | (7,500)          | (7,500)          |
| Stacy Street Reno | Recreation    | 0                | (12,000)         |
| Tin Dog Puppies   | Comm Housing  | (45,372)         | (113,699)        |
| Info Bay          | Economic      | (6,000)          | (6,000)          |
| Roads             | Economic      | (6,000)          | 0                |
| Possie track      | Roads         | (458,719)        | (458,719)        |
| Bowling green gap |               |                  | (23,570)         |
|                   |               |                  | (9,000)          |
|                   |               | <b>(806,460)</b> | <b>(900,039)</b> |