

SHIRE OF WYNDHAM EAST KIMBERLEY

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WYNDHAM EAST KIMBERLEY
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2023

	Note	Budget v Actual		Predicted			
		Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	4.5.2	80,287	2,845,464	2,765,177	0	2,845,464	▲
Revenue from operating activities (excluding rates)							
Specified area rates		2,633	0	0	0	2,633	
Operating grants, subsidies and contributions	4.1.2	1,743,019	1,712,282	516,000	0	2,259,019	▲
Fees and charges	4.1.3	7,977,780	6,418,317	0	0	7,977,780	
Interest earnings	4.1.6	181,000	378,521	250,000	0	431,000	▲
Other revenue	4.1.7	420,090	468,500	0	0	420,090	
		10,324,522	8,977,620	766,000	0	11,090,522	
Expenditure from operating activities							
Employee costs	4.2.1	(12,292,485)	(7,249,296)	0	0	(12,292,485)	
Materials and contracts	4.2.2	(7,001,960)	(3,651,383)	(936,500)	0	(7,938,460)	▲
Utility charges	4.2.3	(1,326,807)	(686,081)	0	0	(1,326,807)	
Depreciation on non-current assets	4.2.4	(7,116,240)	(4,517,929)	0	0	(7,116,240)	
Interest expenses	4.2.5	(216,930)	(104,786)	0	0	(216,930)	
Insurance expenses	4.2.6	(590,958)	(804,659)	0	0	(590,958)	
Other expenditure	4.2.7	(1,617,106)	(559,039)	0	0	(1,617,106)	
Loss on asset disposals	4.2.8	(41,500)	0	0	0	(41,500)	
		(30,203,986)	(17,573,173)	(936,500)	0	(31,140,486)	
Non-cash amounts excluded from operating activities		7,158,475	4,520,490	0	0	7,158,475	
Amount attributable to operating activities		(12,640,702)	(1,229,599)	2,594,677	0	(10,046,025)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	21,617,871	5,498,872	1,245,579	0	22,863,450	▲
Purchase land and buildings	4.4.2	(1,413,462)	(230,194)	(107,700)	(76,559)	(1,597,721)	▲
Purchase plant and equipment	4.4.3	(1,222,000)	(1,046,703)	(386,354)	(759,382)	(2,367,736)	▲
Purchase furniture and equipment	4.4.4	(215,515)	(14,779)	0	(50,102)	(265,617)	▲
Purchase and construction of infrastructure-roads	4.4.5	(5,739,583)	(2,846,121)	(400,000)	(120,744)	(6,260,327)	▲
Purchase and construction of infrastructure-other	4.4.6	(22,277,501)	(687,639)	(516,260)	(453,175)	(23,246,936)	▲
Proceeds from self supporting loans		5,780	0	0	0	5,780	
Proceeds from disposal of assets	4.3.2	68,000	0	30,041	0	98,041	▼
		(9,176,410)	673,436	(134,694)	(1,459,962)	(10,771,066)	
Non-cash amounts excluded from investing activities		0	0	0	0	0	
Amount attributable to investing activities		(9,176,410)	673,436	(134,694)	(1,459,962)	(10,771,066)	
FINANCING ACTIVITIES							
Repayment of debentures	4.4.8	(966,824)	(662,502)	0	0	(966,824)	
Transfers to cash backed reserves (restricted assets)	4.5.10	(484,684)	(258,008)	(39,481)	(11,186)	(535,351)	▲
Transfers from cash backed reserves (restricted assets)	4.5.11	12,244,885	0	1,235,283	0	13,480,168	▼
Amount attributable to financing activities		10,793,377	(920,510)	1,195,802	(11,186)	11,977,993	
Budget deficiency before general rates		(11,023,735)	(1,476,673)	3,655,785	(1,471,148)	(8,839,098)	
Estimated amount to be raised from general rates	4.5.1	11,023,735	11,080,304	0	0	11,023,735	
Closing funding surplus(deficit)	3 (c)	0	9,603,631	3,655,785	(1,471,148)	2,184,637	▲

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Local Government (Financial Management) Regulations 1996 prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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 Wyndham East Kimberley 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 rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

The local government reporting entity

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

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

Rounding off figures

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

2022-23 actual balances

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

Budget comparative figures

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

Judgements, estimates and assumptions

The preparation of the annual budget 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.

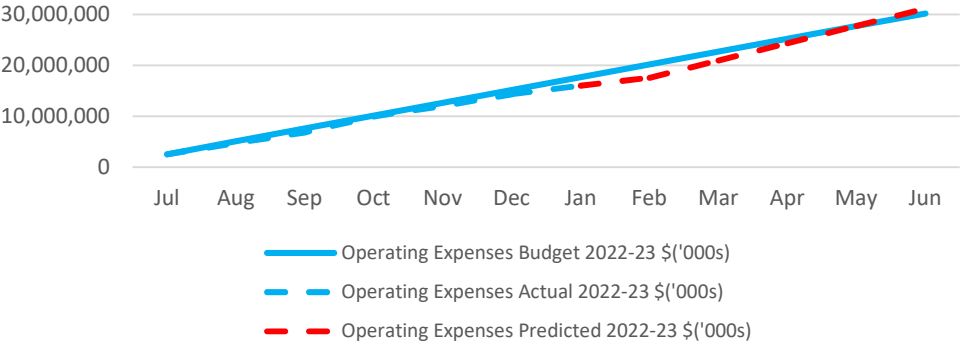
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

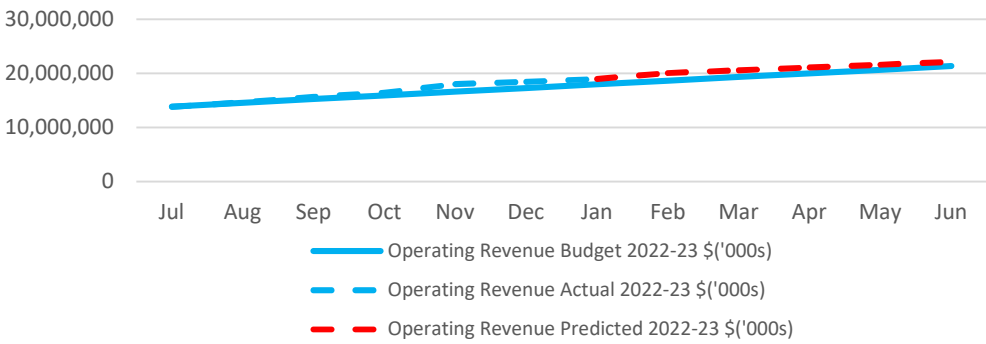
- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

2. SUMMARY GRAPHS - BUDGET REVIEW

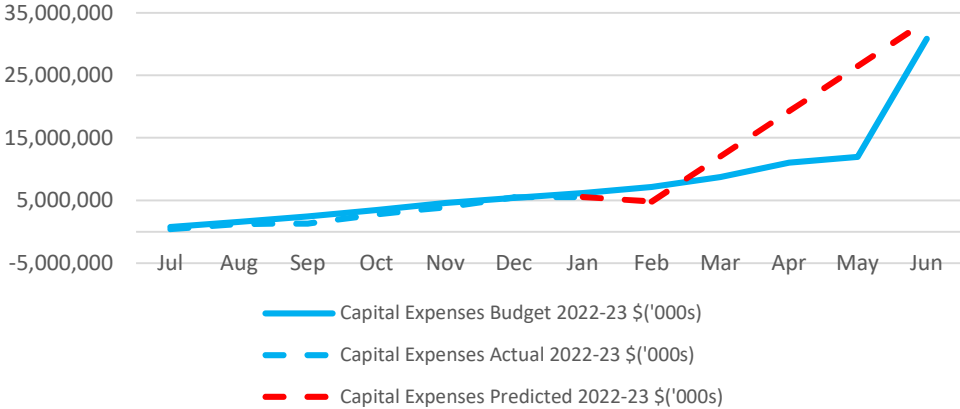
Operating Expenses



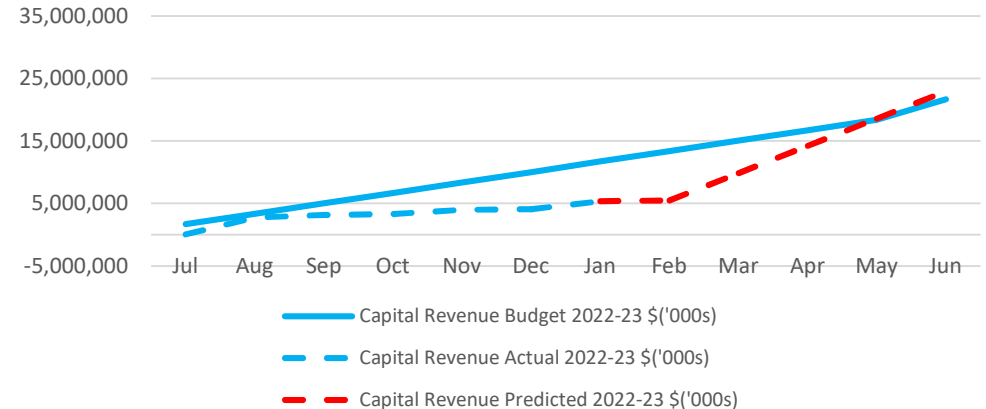
Operating Revenue



Capital Expenditure



Capital Revenue



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

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.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 28 February 2023
Adjustments to operating activities			\$	\$
Less: Movement in liabilities associated with restricted cash	501	482	735	2,561
Less: Movement in contract liabilities associated with restricted cash	(1,696,698)	(1,173,761)	0	0
Add: Loss on asset disposals	41,500	0	41,500	0
Add: Employee benefit provisions	0	72,182	0	0
Add : Other provisions	0	159,750	0	0
Less : Pensioner deferred rates	0	(2,529)	0	0
Add: Depreciation on non-current assets	7,116,240	6,980,876	7,116,240	4,517,929
Non-cash amounts excluded from operating activities	5,461,543	6,037,000	7,158,475	4,520,490

(b) Current assets and liabilities excluded from budgeted deficiency

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: Reserve accounts	(20,626,165)	(18,993,515)	(8,865,964)	(19,251,523)
Less : Current portion of self supporting loans receivable	(5,780)	(10,381)	0	(10,381)
Less : Current assets not expected to be received at end of year	0	0	0	0
Add: Long term borrowings	966,824	977,521	966,000	315,019
Add: Provisions - employee	149,152	149,133	0	151,694
Add: Current portion of contract liability held in reserve	0	522,937	149,887	522,937
Total adjustments to net current assets	(19,515,969)	(17,354,305)	(7,750,077)	(18,272,254)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	108,231	3,505,625	(1,593,706)	7,920,873
Cash restricted	20,626,165	5,396,349	8,865,964	19,251,523
Financial assets - (unrestricted self supporting loan)	5,780	10,381	0	0
Financial assets - restricted reserves	0	13,597,166	0	0
Receivables - other	3,588,638	2,345,858	3,588,638	5,012,042
Other current assets	5,396	569,668	5,396	24,005
Inventories	6,789	13,624	6,789	0
	24,340,999	25,438,671	10,873,081	32,208,443

Less: current liabilities

Payables	(321,704)	(880,528)	(321,704)	(620,560)
Contract liabilities	(1,620,915)	(1,696,113)	0	(1,696,113)
Long term borrowings	(966,824)	(977,521)	(966,000)	(315,019)
Provisions	(1,835,300)	(1,684,740)	(1,835,300)	(1,700,866)
	(4,744,743)	(5,238,902)	(3,123,004)	(4,332,558)

Net current assets

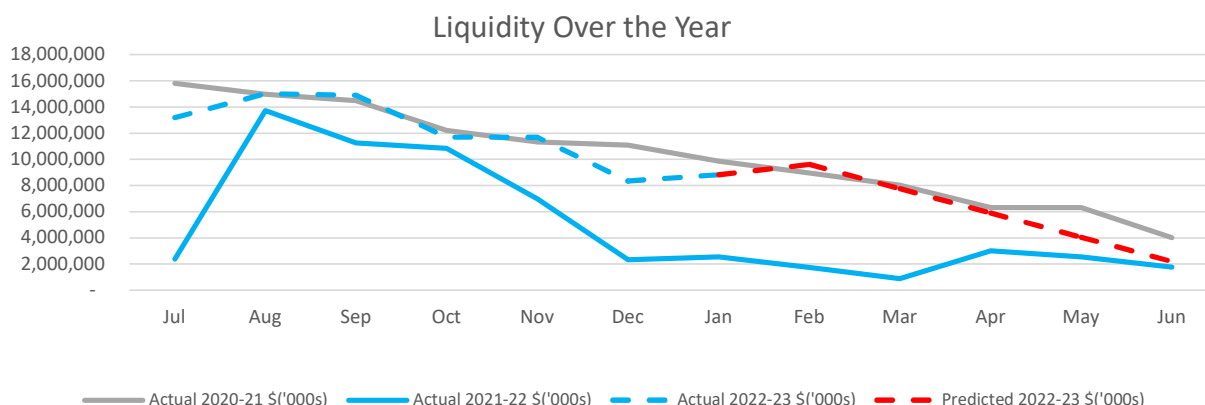
	19,596,256	20,199,769	7,750,077	27,875,885
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Less: Total adjustments to net current assets

	(19,515,969)	(17,354,305)	(7,750,077)	(18,272,254)
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Closing funding surplus / (deficit)

	80,287	2,845,464	0	9,603,631
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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 Wyndham East Kimberley 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 Wyndham East Kimberley 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 Wyndham East Kimberley's operational cycle. In the case of liabilities where the Shire of Wyndham East Kimberley 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 Wyndham East Kimberley'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 Wyndham East Kimberley prior to the end of the financial year that are unpaid and arise when the Shire of Wyndham East Kimberley 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 Wyndham East Kimberley recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Wyndham East Kimberley'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 Wyndham East Kimberley'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 Wyndham East Kimberley'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 Wyndham East Kimberley 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 Wyndham East Kimberley are recognised as a liability until such time as the Shire of Wyndham East Kimberley satisfies its obligations under the agreement.

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	516,000	0
Preparing Australian Communities Grant for feasibility study - amount held in contract liabilities. Strategy and Scheme Review.		
4.1.3 FEES AND CHARGES	0	0
No material variance.		
4.1.6 INTEREST EARNINGS	250,000	0
Interest earned on reserve investments higher than expected.		
4.1.7 OTHER REVENUE	0	0
No material variance.		
4.1.8 PROFIT ON ASSET DISPOSAL	0	0
No material variance.		
Predicted Variances Carried Forward	766,000	0

SHIRE OF WYNDHAM EAST KIMBERLEY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	766,000	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS	0	0
No material variance.		
4.2.2 MATERIAL AND CONTRACTS	(936,500)	0
Reclassification of existing budgets - street sweeping, urban road maintenance, jetties and pedestrian structures, rural road maintenance.		
New expenditure for Preparing Australian Communities grant feasibility study and strategy and scheme review.		
Increase in expenditure for the landfill site works.		
4.2.3 UTILITY CHARGES	0	0
No material variance.		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	0	0
No material variance.		
4.2.5 INTEREST EXPENSES	0	0
No material variance.		
4.2.6 INSURANCE EXPENSES	0	0
No material variance.		
4.2.7 OTHER EXPENDITURE	0	0
No material variance.		
4.2.8 LOSS ON ASSET DISPOSAL	0	0
No material variance		
Predicted Variances Carried Forward	(170,500)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(170,500)	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	1,245,579	0
Changing Places grant, CSRFF grant, KCAF, Kununurra Protective Hardcovers, LRCI, remote Aboriginal Communities grant.		
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	30,041	0
Airport plant.		
Predicted Variances Carried Forward	1,105,120	0

SHIRE OF WYNDHAM EAST KIMBERLEY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,105,120	0
4.4 CAPITAL EXPENSES		
4.4.2 LAND AND BUILDINGS	(107,700)	(76,559)
Wyndham Recreation (Ted Birch) Basketball Lighting Renewal. Kununurra Child Care (Ewin Centre). LRCIP 2 - Wyndham Community Club. Wyndham Childcare Centre. Kununurra Pound Upgrade.		
4.4.3 PLANT AND EQUIPMENT	(386,354)	(759,382)
Heavy Plant. Wyndham Pool Plant room. Wyndham Pool Retractable Shade. Airport Plant. Flight Information Display System Replacement. Cabin Baggage Screening CT Machine.		
4.4.4 FURNITURE AND EQUIPMENT	0	(50,102)
Laptop and Desktop Upgrades. Kununurra Water Playground CCTV.		
4.4.5 INFRASTRUCTURE ASSETS - ROADS	(400,000)	(120,744)
Kalumburu Road Resheet. RRG Project 21/22 - Carlton Hill Road. Bandicoot Drive. Millington Drive. Packsaddle Springs Rd Drainage.		
4.4.6 INFRASTRUCTURE ASSETS - OTHER	(516,260)	(453,175)
Kununurra Water Playground. Kununurra Leisure Centre. Wyndham (Clarrie Cassidy) Oval Lights. Wyndham Swimming Pool Concrete Driveway. Airport - Security Fence Upgrade. Airport - Pavement Rejuvenation. CCTV. Shared Loop Path Stage 2. Kununurra to Swim Beach. Kununurra Streetscape. Wyndham Boat Launching. Kununurra Disruptive & Protective Hardcovers. Kununurra Landfill - Waste Oil Storage.		
4.4.8 REPAYMENT OF DEBENTURES	0	0
No material variance		
Predicted Variances Carried Forward	(305,194)	(1,459,962)

SHIRE OF WYNDHAM EAST KIMBERLEY
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(305,194)	(1,459,962)
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Foreshore Reserve. Covid Reserve. Airport General Reserve.	(39,481)	(11,186)
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Unspent loan \$300,000. Airport Reserve. Airport General Reserve. Child Care Centre Reserve. Waste Management Reserve.	1,235,283	0
4.5.1 RATE REVENUE		
No material variance	0	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
Difference between adopted 22/23 budget and closing balance of 21/22 audited statements.	2,765,177	0
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
No material variance	0	0
Total Predicted Variances as per Annual Budget Review	3,655,785	(1,471,148)

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)	2,765,177	0	2,765,177	
4140810	Heavy Plant - Purchase Price		Capital Expenses	0	(634,382)	2,130,795	B/f adjust - Heavy Plant
4140611	Laptop and Desktop Upgrades - Information Technology		Capital Expenses	0	(2,500)	2,128,295	B/f adjust - IT
4110314	Kununurra Water Playground 21/22		Capital Expenses	0	(392,858)	1,735,437	b/f adjustment
	Unspent Grant (not received in 21/22)		Capital Revenue	64,883	0	1,800,320	b/f unspent grants not contract liability/ not received in 21/22
3017028	Unspent loan \$300,000 transfer from reserves		Capital Revenue	300,000	0	2,100,320	b/f unspent loan - Tranfer from reserves
4110701	Kununurra Water Playground CCTV		Capital Expenses	0	(47,602)	2,052,718	b/f adjustment
4111112	Wyndham (Clarrie Cassidy) Oval Lights 21/22		Capital Expenses	0	(15,065)	2,037,653	b/f not spent in 21/22
4110113	Wyndham Recreation (Ted Birch) Basketball Lighting Renewal		Capital Expenses	0	(4,299)	2,033,354	b/f not spent in 21/22
4120714	Airport Plant - Purchase Price		Capital Expenses	0	(85,000)	1,948,354	b/f not spent in 21/22
3017002	Airport Reserve - Transfer from Reserve		Capital Revenue	85,000	0	2,033,354	b/f Transfer from reserves
4120728	East Kimberley Regional Airport - Security Fence Upgrade		Capital Expenses	0	(25,675)	2,007,679	b/f not spent in 21/22
3017002	Airport Reserve - Transfer from Reserve		Capital Revenue	25,675	0	2,033,354	b/f Transfer from reserves
4120754	East Kimberley Regional Airport - Flight Information Display System Replacement		Capital Expenses	0	(40,000)	1,993,354	b/f not spent in 21/22
3017002	Airport General Reserve - Transfer from Reserve		Capital Revenue	40,000	0	2,033,354	b/f Transfer from reserves
4120210	Kalumburu Road Resheet		Capital Expenses	0	(248,143)	1,785,211	b/f not spent in 21/22
	Unspent grant - not contract liability		Capital Revenue	248,143	0	2,033,354	b/f unspent grants not contract liability
4120223	RRG Project 21/22 - Carlton Hill Road - Road & Bridge Design Works		Capital Expenses	86,627	0	2,119,981	b/f balance project complete
4120270	Bandicoot Drive Renewal Roadworks Stage 3B - R2R Project		Capital Expenses	40,772	0	2,160,753	b/f balance adjusted
4120234	Footpath Construction - Shared Loop Path Stage 2 - 21/22		Capital Expenses	252	0	2,161,005	b/f balance adjusted
4120267	Footpath Renewal-Kununurra to Swim Beach 21/22		Capital Expenses	7,972	0	2,168,977	b/f balance adjusted
4120269	Kununurra Streetscape - Footpath Lighting, Landscaping and Reticulation		Capital Expenses	6,822	0	2,175,799	b/f balance adjusted
4110511	Wyndham Boat Launching Facility - Detailed Design		Capital Expenses	0	(3,715)	2,172,084	b/f balance adjusted
4141610	Kununurra & Wyndham - Building Renewals		Capital Expenses	0	(80,227)	2,091,857	b/f balance adjusted
4110112	LRCIP 2 - Wyndham Community Club - Essential Renewal Works		Capital Expenses	0	(60,333)	2,031,524	b/f balance adjusted
4080412	Wyndham Childcare Centre Refurbishment Works		Capital Expenses	57,114	0	2,088,638	b/f balance adjusted
4100102	Kununurra Landfill - Waste Oil Storage Upgrade		Capital Expenses	0	(30,908)	2,057,730	b/f balance adjusted
3017001	Waste Management Reserve - Transfer from Reserve		Capital Revenue	30,908	0	2,088,638	b/f Transfer from reserves
4050310	Kununurra Pound Upgrade Works		Capital Expenses	11,186	0	2,099,824	b/f balance adjusted
4017039	Covid Reserve - Transfer to Reserve		Capital Expenses	0	(11,186)	2,088,638	b/f Transfer to reserves
4120755	East Kimberley Regional Airport - Cabin Baggage Screening CT Machine upgrade 22/23	OCM 27/09/22 Res. 118729	Capital Expenses	0	(108,000)	1,980,638	EKRA Bagage screening machine
3017002	Airport General Reserve - Transfer from Reserve	OCM 27/09/22 Res. 118729	Capital Revenue	108,000	0	2,088,638	Transfer from reserves
4110511	Wyndham Boat Launching Facility - Detailed Design	OCM 25/10/22 Res. 118744	Capital Expenses	0	(120,000)	1,968,638	Increase in project costs
4120333	Kununurra Disruptive & Protective Hardcovers	OCM 25/10/22 Res. 118745	Capital Expenses	0	(99,000)	1,869,638	Kununurra Protective hardcovers
3120232	Kununurra Protective Hardcovers Kimberley Community Action Fund (KCAF) Grant 22/23	OCM 25/10/22 Res. 118745	Capital Revenue	49,500	0	1,919,138	New grant received
2040248	Security Trial	OCM 25/10/22 Res. 118745	Operating Expenses	49,500	0	1,968,638	Reallocation to capital
4080610	Kununurra Child Care (Ewin Centre) Capital Improvements	OCM 22.07.22 Res. 118693	Capital Expenses	0	(42,700)	1,925,938	Increase in project costs
3017017	Child Care Reserve -Transfer from Reserve	OCM 22.07.22 Res. 118693	Capital Revenue	42,700	0	1,968,638	Transfer from reserves
1050422	Preparing Australian Communities Grant - Feasibility Study		Operating Revenue	133,000	0	2,101,638	Grant to be received in 22/23
1050422	Amount held in contract liabilities as at 30.6.2022		Operating Revenue	133,000	0	2,234,638	Grant received in 21/22 held in contract liability
1100616	Strategy and Scheme Review - Grant Revenue		Operating Revenue	250,000	0	2,484,638	Grant revenue
1030224	Interest Income - Reserve Fund		Operating Revenue	250,000	0	2,734,638	Increase in reserve interest
2120215	Street Sweeping Kununurra		Operating Expenses	0	(195,000)	2,539,638	Reallocation of existing budget
NEW	Street Sweeping Wyndham		Operating Expenses	0	(65,000)	2,474,638	Reallocation of existing budget
2120212	Urban Road Maintenance Kununurra		Operating Expenses	195,000	0	2,669,638	Reallocation of existing budget
2120211	Urban Road Maintenance Wyndham		Operating Expenses	65,000	0	2,734,638	Reallocation of existing budget
2050422	Preparing Australian Communities - Feasibility Study Expenses		Operating Expenses	0	(266,000)	2,468,638	Expenditure omitted from budget
2100152	Landfill Site - New Landfill Site Identification and closure plans		Operating Expenses	0	(470,000)	1,998,638	Increase in costs associated with study
2120111	Jetties and Pedestrian Structures Maintenance		Operating Expenses	0	(56,650)	1,941,988	Reallocation of existing budget
2120210	Rural Road Maintenance		Operating Expenses	28,325	0	1,970,313	Reallocation of existing budget
2120211	Urban Road Maintenance Wyndham		Operating Expenses	9,200	0	1,979,513	Reallocation of existing budget
2120212	Urban Road Maintenance - Kununurra		Operating Expenses	19,125	0	1,998,638	Reallocation of existing budget
2100616	Strategy and Scheme Review		Operating Expenses	0	(250,000)	1,748,638	operating expenditure
3110315	Kununurra Aquatic Pool Renewal - Grant Revenue		Capital Revenue	124,546	0	1,873,184	Changing places grant
1110710	Grant income - Recreation services		Capital Revenue	45,454	0	1,918,638	Contract liability movement/ dr cliab cr income
new	CSRFF Grant Wyndham Pool Retractable Shade Sails		Capital Revenue	149,190	0	2,067,828	CSRFF grant 149189
3120718	RAUP Grant income		Capital Revenue	77,000	0	2,144,828	\$77k funding to be received 22/23 \$33k 23/24
3017002	Airport General Reserve - Transfer from Reserve		Capital Revenue	33,000	0	2,177,828	To be transferred from Reserve at EOY if project completed.
3050412	Kununurra CCTV Upgrade Kimberley Community Action Fund (KCAF) Grant 22/23		Capital Revenue	26,530	0	2,204,358	KCAF Grant 22/23 received
4017010	Foreshore Reserve - Transfer from Reserve		Capital Revenue	100,000	0	2,304,358	Transfer from reserves
	Contract liability LRCIP recognised as revenue		Capital Revenue	60,333	0	2,364,691	LRCI Ccontract liability recognised as income
3111113	Wyndham Oval Changerooms - Kimberley Development Commission (KCAF) Grant 22/23		Capital Revenue	100,000	0	2,464,691	KCAF Grant 22/23 received

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
3120209	DRFAWA Funding - Monsoonal Flooding AGRN907 - 2020		Capital Revenue	0	0	2,464,691	Monsoonal Flooding received
3120714	Airport Plant Trade Value		Capital Revenue	30,041	0	2,494,732	Proceeds not budgtd
3017001	Waste Management Reserve - Transfer from Reserve		Capital Revenue	470,000	0	2,964,732	Transfer from reserves
3120231	Packsaddle Springs Rd Drainage and RD Improvements		Capital Revenue	300,000	0	3,264,732	Remote Aboriginal communitues Grant
4110819	Kununurra Leisure Centre-Aquatic Pool Renewal		Capital Expenses	0	(203,000)	3,061,732	Increase in expenditure
4110113	Wyndham Recreation (Ted Birch) Basketball Lighting Renewal		Capital Expenses	35,000	0	3,096,732	Reallaoction of expenditure to Shade sails
4110414	Wyndham Swimming Pool Concrete Driveway 22/23		Capital Expenses	42,270	0	3,139,002	Reallaoction of expenditure to Shade sails
4110415	Wyndham Pool Plant room equipment upgrade 22/23		Capital Expenses	10,586	0	3,149,588	Reallaoction of expenditure to Shade sails
4110420	Wyndham Pool Retractable Shade (CSRFF Grant Funded)		Capital Expenses	0	(298,380)	2,851,208	Wyndham Pool Retractable Shade
4120753	East Kimberley Regional Airport - Pavement Rejuvenation		Capital Expenses	0	(110,000)	2,741,208	Increase in 50% budgeted from receipt of grant
4050411	CCTV - Infrastructure Works		Capital Expenses	0	(26,530)	2,714,678	works incomplete KCAF CCTV Upgrade
NEW	Millington Drive		Capital Expenses	0	(100,000)	2,614,678	New project required
4080412	Wyndham Childcare Centre Refurbishment Works		Capital Expenses	0	(100,000)	2,514,678	Forecast expenditure
4120714	Airport Plant Purchase Price		Capital Expenses	9,440	0	2,524,118	Saving on plant purchase
4017002	Airport General Reserve - Transfer to Reserve		Capital Expenses	0	(39,481)	2,484,637	Transfer to reserve
4120400	Packsaddle Springs Rd Drainage and RD Improvements		Capital Expenses	0	(300,000)	2,184,637	Packsaddle Springs Rd Drainage and RD Improvements
Amended Budget Cash Position as per Council Resolution				6,716,271	(4,531,634)	2,184,637	