



2019/2020 Budget Review

**For the period ended
31st March 2020**

SHIRE OF DONNYBROOK - BALINGUP

BUDGET REVIEW

FOR THE PERIOD ENDED 31ST MARCH 2020

TABLE OF CONTENTS

Statement of Budget Review - By Program	1
Notes to the Budget Review Report	
Closing Funds and Budget Amendments	2 - 9

SHIRE OF DONNYBROOK BALINGUP
STATEMENT OF BUDGET REVIEW
BY PROGRAM
FOR THE PERIOD ENDING 31ST MARCH 2020

	Adopted Budget (a) \$	Predicted Outcome (b) \$	YTD Actual \$	Variance (b) - (a)	Variance %
Operating Income					
General Purpose Funding	2,286,638	2,266,982	1,957,873	(19,656)	-0.86
Governance	25,189	46,589	45,309	21,400	84.96
Law, Order & Public Safety	590,180	519,920	418,258	(70,260)	-11.90
Health	163,128	158,503	115,709	(4,625)	-2.84
Education and Welfare	3,962,097	3,337,797	2,750,398	(624,300)	-15.76
Housing					
Community Amenities	1,215,567	1,158,857	1,130,496	(56,710)	-4.67
Recreation and Culture	351,658	211,782	171,371	(139,876)	-39.78
Transport	8,500	11,775	6,938	3,275	38.53
Economic Services	163,053	156,111	133,306	(6,942)	-4.26
Other Property & Services	126,792	149,797	115,685	23,005	18.14
Sub Total	8,892,802	8,018,113	6,845,344	(874,689)	
Operating Expenditure					
General Purpose Funding	(161,796)	(163,596)	(134,432)	(1,800)	1.11
Governance	(1,214,385)	(1,215,346)	(1,047,197)	(961)	0.08
Law, Order & Public Safety	(1,476,583)	(1,431,166)	(905,587)	45,417	-3.08
Health	(237,845)	(233,166)	(165,660)	4,679	-1.97
Education and Welfare	(4,542,002)	(4,702,107)	(3,333,799)	(160,105)	3.52
Community Amenities	(1,801,729)	(1,718,492)	(1,099,753)	83,237	-4.62
Recreation and Culture	(3,445,196)	(3,439,551)	(2,182,251)	5,645	-0.16
Transport	(5,110,240)	(5,103,242)	(3,226,135)	6,998	-0.14
Economic Services	(650,774)	(606,463)	(299,336)	44,311	-6.81
Other Property & Services	(226,792)	(214,607)	(168,876)	12,185	-5.37
Sub Total	(18,867,342)	(18,827,737)	(12,563,025)	39,605	
Capital Income					
Governance	225,219	189,530	35,000	(35,689)	-15.85
Law, Order & Public Safety	1,076,352	646,314	0	(430,038)	-39.95
Health	0	0	0	0	
Education and Welfare	7,244,676	2,031,301	811,631	(5,213,375)	-71.96
Community Amenities	1,528,254	59,431	0	(1,468,823)	-96.11
Recreation and Culture	2,389,576	472,009	232,191	(1,917,567)	-80.25
Transport	2,167,622	2,193,825	1,095,320	26,203	1.21
Economic Services	172,569	376,618	321,451	204,049	118.24
Fund Transfer	181,626	181,626	0	0	0.00
Sub Total	14,985,894	6,150,654	2,495,592	(8,835,240)	
Capital Expenditure					
Governance	(191,030)	(196,030)	(7,968)	(5,000)	2.62
Law, Order & Public Safety	(1,079,536)	(659,125)	(501,484)	420,411	-38.94
Health	(11,940)	(11,940)	(5,441)	0	0.00
Education and Welfare	(7,244,676)	(2,033,801)	(395,320)	5,210,875	-71.93
Community Amenities	(1,549,254)	(80,431)	(5,333)	1,468,823	-94.81
Recreation and Culture	(2,430,126)	(468,581)	(86,149)	1,961,545	-80.72
Transport	(2,528,716)	(2,527,004)	(1,827,960)	1,712	-0.07
Economic Services	(199,950)	(205,037)	(69,669)	(5,087)	2.54
Fund Transfers	(821,149)	(1,009,940)	0	(188,791)	22.99
Sub Total	(16,056,377)	(7,191,889)	(2,899,323)	8,864,488	
Total Operating + Non Operating	(11,045,023)	(11,850,859)	(6,121,412)	(805,836)	
Add Back Non-Cash Items					
Depreciation	5,960,334	5,846,316	3,640,321	(114,018)	-1.91
ADD Surplus/(deficit) B/Fwd	0	11,994	11,994	11,994	
LESS Surplus/(Deficit) C/F	1	(912,859)	2,607,532	(912,860)	
Amount Required from Rates	(5,084,690)	(5,079,690)	(5,076,628)	5,000	

(i)

**SHIRE OF DONNYBROOK BALINGUP
CLOSING FUNDS AND BUDGET AMENDMENTS**

Note	Action	Result Adopted Budget	Result Revised Budget	Result YTD Actual
(a)	This net current assets total should agree with the statement of financial position in the annual statements or with the budgeted net current assets note	3,814,672	12,737,934	15,283,495
(b)	Deduct restricted reserve and restricted municipal amounts	(4,199,897)	(14,036,019)	(12,890,575)
(c)	Deduct restricted unspent grants only if not being used in a future budget year	0	0	0
(d)	Deduct SSL Principal Repayments	(8,660)	(8,660)	(4,300)
(e)	Add back loan repayments as they represent a current liability for payments to be made over the next 12 months already reflected as expenditure.	75,313	75,313	0
(f)	Add cash backed leave reserve. This figure must only be the cash backed amount	318,573	318,573	218,912
(g)	Closing Funds	1	(912,859)	2,607,532
(h)	The budget amendments table should open with the adopted closing fund amount.		1	0
(i)	The amended closing fund amount should be the closing figure in the amended budget column.	1	(912,858)	2,607,532

SHIRE OF DONNYBROOK BALINGUP

NOTES TO THE BUDGET REVIEW REPORT FOR THE PERIOD ENDING 31ST MARCH 2020

	Adopted Budget \$	Predicted Outcome \$	YTD Actual \$
Note 1: CLOSING FUNDS			
Closing Funds Represented by:			
Current Assets			
Cash & Cash Equivalents	6,497,841	15,421,103	14,915,400
Receivables	550,879	550,879	1,479,020
Accrued Income	100,000	100,000	0
GST Receivable	50,000	50,000	31,946
Prepayments	5,000	5,000	0
Self Supporting Loan Debtors	0	0	0
Land Held for Resale	163,670	163,670	163,670
Inventories	129,332	129,332	10,284
TOTAL CURRENT ASSETS	7,496,722	16,419,984	16,600,321
Current Liabilities			
Creditors & Accounts Payable	(2,852,496)	(2,852,496)	(562,584)
Provisions	(754,241)	(754,241)	(754,241)
Current Loan Liability	(75,313)	(75,313)	0
TOTAL CURRENT LIABILITIES	(3,682,050)	(3,682,050)	(1,316,825)
Net Current Assets	(a) 3,814,672	12,737,934	15,283,495
LESS Deficit B/F - 1 July 2019			
LESS Restricted Reserves	(b) (4,199,897)	(8,212,109)	(7,099,118)
LESS Restricted Muni	(b) 0	(5,823,910)	(5,791,457)
LESS Self Supporting Loan Income	(d) (8,660)	(8,660)	(4,300)
ADD Back Current Loan Liability Repaid	75,313	75,313	0
ADD Back Cash Backed Leave Reserve	(f) 318,573	318,573	218,912
Closing Funds	(g) 1	(912,859)	2,607,532

SHIRE OF DONNYBROOK-BALINGUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 31ST MARCH 2020

Note 2: BUDGET VARIANCES, CORRECTIONS AND AMENDMENTS

Ref #	Description	Increase in Available Cash	Decrease in Available Cash	Variance
		\$	\$	\$
	Budget Adoption - Closing Funds (f)	0		
	Variations between adopted budget and final closing funds	73,010		73,010
A	Minor Adjustments / Variations:			
1	Rates (Schedule 3)	1,123		1,123
2	Members of Council (Schedule 4)	4,742		4,742
3	Administration General (Schedule 4)	1,113		1,113
4	Fire Prevention (Schedule 5)		(3,638)	(3,638)
5	Animal Control (Schedule 5)		(6,011)	(6,011)
6	Other Law, Order, Public Safety (Schedule 5)		1,441	1,441
7	Health Inspection (Schedule 7)	6,350		6,350
8	Other Health (Schedule 7)		(6,619)	(6,619)
9	Other Welfare (Schedule 8)		(1,402)	(1,402)
10	Community & Youth (Schedule 8)	558		558
11	Sanitation - Household Refuse (Schedule 10)		2,227	2,227
12	Protection of Environment (Schedule 10)	1,487		1,487
13	Town Planning (Schedule 10)	2,743		2,743
14	Other Community Amenities (Schedule 10)	6,136		6,136
15	Halls (Schedule 11)		(3,828)	(3,828)
16	Other Recreation & Sport (Schedule 11)		(4,463)	(4,463)
17	Libraries (Schedule 11)		(277)	(277)
18	Donnybrook Recreation Centre (Schedule 11)		(3,563)	(3,563)
19	Other Culture (Schedule 11)	474		474
20	Const. Sts,Rds, Bridges, Depots (Schedule 12)		(1,780)	(1,780)
21	Mtc Sts,Rds, Bridges,Depots (Schedule 12)	2,756		2,756
22	Traffic Control (Schedule 12)	457		457
23	Tourism & Area Promotion (Schedule 13)		(919)	(919)
24	Building (Schedule 13)	2,721		2,721
25	Other Economic Services (Schedule 13)		(2,697)	(2,697)
26	Public Works Overheads (Schedule 14)	4,959		4,959
B	New Budget Allocations & Correction of Errors in Adopted Budget:			
	Rates (Schedule 3)			
27	Increase expenditure - Prior years rates write off	0	(7,079)	(7,079)
	Administration General (Schedule 4)			
28	Increase expenditure - Bank charges for Municipal account		(1,000)	
29	Decrease income - Tfr from Buildings Reserve - this is an error as transfer is not valid		(30,000)	
30	Decrease income - Tfr from Electronic Equipment Reserve - this is an error as transfer is not valid		(5,000)	
		0	(36,000)	(36,000)

SHIRE OF DONNYBROOK-BALINGUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 31ST MARCH 2020

Note 2: BUDGET VAIANCES, CORRECTIONS AND AMENDMENTS

Ref #	Description	Increase in Available Cash	Decrease in Available Cash	Variance
		\$	\$	\$
B	<u>New Budget Allocations & Correction of Errors in Adopted Budget:</u>			
	<u>Other Governance Costs (Schedule 4)</u>			
31	Increase income - Tfr from C/Forward Projects Reserve for internal/external communications stragegy missed from Budget	13,844		
		13,844	0	13,844
	<u>Animal Control (Schedule 5)</u>			
32	Decrease expenditure - General Admin Costs for Shared Ranger Services not required as Council no longer provides this service	6,598		
		6,598	0	6,598
	<u>Other Law, Order, Public Safety (Schedule 5)</u>			
33	Increase expenditure - Aware / Emergency mgmt funding missed from budget funds received 18/19		(7,500)	
34	Increase income - Aware / Emergency mgmt funding missed from budget funds received 18/19	7,500		
		7,500	(7,500)	0
	<u>Care Families & Children (Schedule 8)</u>			
35	Increase income - Tfr from CF Projects reserve for Scout Hall projects	6,500		
		6,500	0	6,500
	<u>Other Welfare (Schedule 8)</u>			
	<u>Preston Village</u>			
36	Increase expenditure - Consultancy for Preston Village scheme review - no budget allocation		(2,750)	
		0	(2,750)	(2,750)
	<u>Protection of Environment (Schedule 10)</u>			
37	Increase income - Transfer from C/Forward projects reserve for Weed spraying 18/19 missed from bud	6,000		
		6,000	0	6,000
	<u>Halls (Schedule 11)</u>			
38	Increase expenditure - Balingup Hall upgrade - budget overrun from 2018/19 year		(5,878)	
		0	(5,878)	(5,878)
	<u>Other Recreation & Sport (Schedule 11)</u>			
39	Decrease expenditure - Dbk Walk Trails - appears to be a double up of accounts re R051	2,500		
40	Decrease expenditure - Dbk Skatepark Mice - appears to be a double up of accounts re R077	11,520		
41	Decrease expenditure - Top Dressing Egan Park - appears to be a double up of accounts re R125	7,500		
42	Decrease expenditure - VC Mitchell park job R004 - tfr to R110	12,367		
43	Increase expendigtue - VC Mitchell park job R110 - tfr from R004		(28,132)	
44	Increase income - Tfr from C/Forward Projects Reserve for Retic extension at Amphitheatre not included in 19/20 budget	5,500		
45	Decrease expenditure - Community garden project completed 18/19 - budget error	5,000		
46	Decrease income - Community garden project completed 18/19 - budget error		(5,000)	
47	Decrease income - Tfr from Building Reserve -\$30,500 Pool Works & \$5,976 Stadium Floor plus \$27,728 unidentified transfer		(64,204)	
		44,387	(97,336)	(52,949)
	<u>Libraries (Schedule 11)</u>			
48	Decrease income - Tfr from C/Forward projects reserve, transfer looks like a budget error		(12,500)	
		0	(12,500)	(12,500)
	<u>Const. Sts,Rds, Bridges, Depots (Schedule 12)</u>			
49	Decrease income - Other grants appears to be a double up for King Spring Rd		(16,000)	
		0	(16,000)	(16,000)
	<u>Road Plant (Schedule 12)</u>			
50	Increase income - Original budget amount for Tfr from Reserve for Road Plant purchases was incorrect	30,203		
		30,203	0	30,203
	<u>Rural Services (Schedule 13)</u>			
51	Increase income - Tfr from C/Forward projects reserve for weed spraying	6,000		
		6,000	0	6,000
	<u>Funds Transfers (Schedule 15)</u>			
52	Increase expenditure - Tfr to Land Development Reserve - proceeds of sale of land at Steere Street		(149,414)	
53	Increase expenditure - Tfr to Aged Housing Reserve - Reserve & Amenities contributions for Sale U9 Preston Village		(39,377)	
54	Increase income - Tfr from Carried Forward Projects Reserve for unidentified items in budget	181,626		
55	Decrease in Reserve Cash - Decrease in Carried Forward Projects Reserve (last years carried forward amount) to be applied to general purpose income.		(181,626)	
		181,626	(370,417)	(188,791)

SHIRE OF DONNYBROOK-BALINGUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 31ST MARCH 2020

Note 2: BUDGET VIAIANCES, CORRECTIONS AND AMENDMENTS

Ref #	Description	Increase in Available Cash	Decrease in Available Cash	Variance
		\$	\$	\$
C	<i>Budget Amendments:</i>			
	<i>Rates (Schedule 3)</i>			
56	Decrease income - Interest from Investments will be less due to less available cash to invest and lower prevailing interest rates		(20,000)	
57	Decrease income - Interim rates levied will be less than budgeted		(12,000)	
58	Increase income - Instalment interest charges to be higher than estimated budget	5,500		
59	Increase income - Additional Rates generated through back rating	6,000		
		11,500	(32,000)	(20,500)
	<i>Members of Council (Schedule 4)</i>			
60	Decrease expenditure - Election & Poll expenses less than estimated budget	8,029		
		8,029	0	8,029
	<i>Administration General (Schedule 4)</i>			
61	Increase expenditure - Employee Insurance increase due to prior year adjustment based on actual salaries		(22,610)	
62	Decrease expenditure - Admin Training Conference & Course fees	20,000		
63	Increase income - Admin reimbursements, includes additional rebate received for MV Insurance	6,932		
64	Increase expenditure - Records storage solutions expenditure higher than budget estimate		(5,000)	
		26,932	(27,610)	(678)
	<i>Other Governance Costs (Schedule 4)</i>			
65	Increase expenditure - Professional Services & Fees - additional investigations approved by CEO		(8,700)	
66	Increase expenditure - Audit fees		(7,000)	
		0	(15,700)	(15,700)
	<i>Fire Prevention (Schedule 5)</i>			
67	Increase expenditure - Fire control expenses budget is not reflective of actual expenditure		(20,530)	
68	Decrease expenditure - Fire control insurance less than budget estimate	17,328		
69	Decrease expenditure - Bushfire Mitigation	105,880		
70	Increase expenditure - ESL Operating funded by DFES		(25,660)	
71	Increase expenditure - CEM		(20,391)	
72	Increase income - Increase in water purchases via standpipes	6,004		
73	Decrease income - Bushfire mitigation grant - offset by less expenditure		(86,680)	
74	Decrease income - ELS Grant		(54,555)	
75	Increase expenditure - Beelerup BF Brigade - additional expenditure covered by LGGS		(87,067)	
76	Decrease expenditure - Kirup/Brazier BFB - project delivered under budget	7,500		
77	Decrease expenditure - DFES fire control equipment	547,900		
78	Increase income - additional DFES funding received for Capital projects	87,067		
79	Decrease income - Tfr from C/Forward projects Reserve		(16,311)	
80	Decrease income - Funding for DFES fire control equipment		(547,900)	
		771,679	(859,094)	(87,415)
	<i>Other Law, Order, Public Safety (Schedule 5)</i>			
81	Decrease income - ESL grant funding for SES		(6,461)	
		0	(6,461)	(6,461)
	<i>Health & Inspection (Schedule 7)</i>			
82	Reduce expenditure - Sundry health expenses	6,251		
		6,251	0	6,251
	<i>Other Health (Schedule 7)</i>			
83	Increase expenditure - Medical Centre for additional buidling repairs & equipment replacements		(10,928)	
84	Decrease expenditure - Health promotion	5,000		
		5,000	(10,928)	(5,928)
	<i>Other Welfare (Schedule 8)</i>			
	<i>Tuia Lodge</i>			
85	Decrease expenditure - Tuia Lodge staff training	5,000		
86	Increase expenditure - Tuia Lodge salaries		(14,571)	
87	Increase expenditure - Tuia Lodge super		(34,282)	
88	Increase expenditure - Tuia Lodge Mtce		(94,321)	
89	Increase expenditure - Tuia Lodge Laundry/Uniform	7,736		
90	Decrease income - Tuia Lodge Grant Subsidy less than budget estimate, based on data analysis of current resident chort subsidies		(641,021)	
		12,736	(784,195)	(771,459)
	<i>Other Welfare (Schedule 8)</i>			
	<i>Tuia Lodge</i>			
91	Decrease income - Tuia Lodge rental income less than budget estimate, based on occupancy rate coming up to renovations		(55,972)	
92	Increase income - Tuia Lodge daily accommodation fees	79,800		
93	Decrease income - Means tested care fee		(25,383)	
94	Decrease income - Tuia Lodge respite fees less than budget estimate, majority of residents came straight to facility on permanent as opposed to repsite.		(22,098)	

SHIRE OF DONNYBROOK-BALINGUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 31ST MARCH 2020

Note 2: BUDGET VIAIANCES, CORRECTIONS AND AMENDMENTS

Ref #	Description	Increase in Available Cash	Decrease in Available Cash	Variance
		\$	\$	\$
C	<i>Budget Amendments:</i>			
	<i>Other Welfare (Schedule 8)</i>			
	<i>Tuia Lodge</i>			
95	Increase income - Tuia Lodge interest on RAD Bonds, based on prevailing interest rates	5,591		
96	Decrease income - Reimb Aged Care Services		(17,000)	
97	Decrease expenditure - Tuia Lodge buildings	2,088,270		
98	Decrease income - Proceeds of Loan for Tuia Lodge Fire supression system less than budget estimate		(180,000)	
99	Increased income - Community contribution to Tuia Lodge Dementia Wing from Charitable Trust Funds	50,000		
100	Decrease income - Tfr from Buildings Reserve Tuia Lodge		(58,270)	
101	Decrease income - Tuia Lodge extensions		(1,900,000)	
		2,223,661	(2,258,723)	(35,062)
	<i>Well Aged Units</i>			
102	Decrease expenditruue - Well Aged Units Buildings	132,235		
103	Decrease income - Tfr from Aged Housing Reserve Well Aged Buildings		(132,235)	
		132,235	(132,235)	0
	<i>Preston Village</i>			
104	Increase expenditure - Preston Village Units mtce		(20,167)	
105	Increased income - Preston Village Amenities fees & Reserve fund contribution for sale of Unit 9	39,377		
		39,377	(20,167)	19,210
	<i>Other Aged Housing</i>			
106	Decrease expenditure - Affordable Housing project	2,742,370		
107	Decrease expenditure - Affordable Housing project	248,000		
108	Decrease income - Govt Grant Bridge St		(1,400,000)	
109	Decrease income - Community contribution Alliance Housing		(875,000)	
110	Decrease income - Tfr from Reserve for Bridge Street project		(467,870)	
111	Decrease income - Tfr from Land Development Reserve		(250,000)	
		2,990,370	(2,992,870)	(2,500)
	<i>Sanitation Household Refuse (Schedule 10)</i>			
112	Decrease expenditruue - Domestic refuse collections	16,782		
113	Decrease expenditure - Rubbish site mtce	7,091		
114	Decrease expenditure - Domestic recycling pickups due to ongoing negotiations with SUEZ	36,364		
115	Decrease expenditure - Organic refuse removal	5,631		
116	Increase income - Charges refuse removal	12,239		
117	Decrease income - due to change in Hastie Waste disposal practices of the bulk refuse charges at Dbk Waste Management facility		(65,000)	
		78,107	(65,000)	13,107
	<i>Town Planning (Schedule 10)</i>			
118	Decrease expenditure - Land use planning budget not required	5,000		
119	Decrease expenditure - Local Planning strategy review budget not required	5,000		
120	Decrease income - Reduction in large scale planning applications received during 19/20		(10,000)	
		10,000	(10,000)	0
	<i>Other Community Amenities (Schedule 10)</i>			
121	Increased income - Increased income anticipated for burials at Donnybrook Cemetery	6,000		
122	Decrease expenditure - Public toilets at Apple funpark works will be under taken with the renewal of the AFP project	7,650		
123	Decrease expenditure - Apple Funpark Development project carried over to 20/21	1,450,000		
124	Decrease income - Apple Funpark Development grant carried over to 20/21		(1,450,000)	
125	Decrease income - Transfer from Buildings Reserve not required.		(18,823)	
		1,463,650	(1,468,823)	(5,173)
	<i>Halls (Schedule 11)</i>			
126	Increase income - Tfr from Buildings Reserve for Balingup Hall upgrade	5,878		
		5,878	0	5,878
	<i>Other Recreation & Sport (Schedule 11)</i>			
127	Decrease expenditure - Apprentice has completed traineeship	8,068		
128	Decrease expenditure - Playground equipment maintenance	5,000		
129	Decrease income - Kidsport and Walk trail funding not anticipated to be received in 19/20		(65,000)	
130	Decrease expenditure - Retic replacement at Dbk Community Centre & Top dressing Shire ovals	5,650		
131	Decrease income - Football Club rent for VC Mitchell Prk due to delayed season from Covid 19		(13,228)	
132	Decrease expenditure - Park equipment various locations	9,894		
133	Decrease expenditure - Reserve St Funpark	10,000		
134	Decrease expenditure - Balingup Rec Centre building mtce delivered below budget estimate	21,804		
		60,416	(78,228)	(17,812)

SHIRE OF DONNYBROOK-BALINGUP
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDING 31ST MARCH 2020

Note 2: BUDGET VIAIANCES, CORRECTIONS AND AMENDMENTS

Ref #	Description	Increase in Available Cash	Decrease in Available Cash	Variance
		\$	\$	\$
C	Budget Amendments:			
	Donnybrook Recreation Centre (Schedule 11)			
135	Increase expenditure - salary increase approved by CEO		(20,000)	
136	Increase expenditure - Staff uniforms & recruitment drive		(8,224)	
137	Decrease income - Dbk Rec Centre Charges due to closure of facility from Covid 19		(50,307)	
138	Increase expenditure - Gym/weights		(3,554)	
139	Increased expenditure - Admin		(4,605)	
140	Decrease expenditure - Pool	4,725		
141	Decrease expenditure - Kiosk	5,200		
142	Increase expenditure - Squash courts mtce		(2,350)	
143	Increase expenditure - Creche		(500)	
144	Decrease expenditure - Stadium	3,183		
145	Decrease expenditure - Function / Kitchen		(500)	
146	Decrease expenditure - Dbk Rec Centre Buildings	31,610		
147	Decrease expenditure - Dbk Rec Centre stadium floor	5,976		
		50,694	(90,040)	(39,346)
	Other Culture (Schedule 11)			
148	Decrease expenditure - Dbk Heritage Precinct project carried forward to 20/21	1,877,728		
149	Decrease income - Grant Dbk Heritage Precinct anticipate to receive only \$100k in grant funding this year		(1,850,000)	
		1,877,728	(1,850,000)	27,728
	Libraries (Schedule 11)			
150	Decrease expenditure - Dbk Library building mtce - painting less than budgeted estimate and mould removal costs carried forward to 20/21	16,283		
		16,283	0	16,283
	Const. Sts,Rds, Bridges, Depots (Schedule 12)			
151	Decrease expenditure - King Spring Rd 50% of project was funded by private contribution	8,000		
152	Increase expenditure - Hearle Rd adjustment made to R2R funding amounts		(5,514)	
153	Decrease expenditure - Grimwade Rd adjustment made to R2R funding amounts	5,406		
154	Increase income - Contribution to works	12,000		
		25,406	(5,514)	19,892
	Mtce. Sts,Rds, Bridges, Depots (Schedule 12)			
155	Decrease expenditure - Donnybrook Townscape	8,500		
156	Increase expenditure - Urban Roads sealed		(11,440)	
157	Decrease expenditure - Road asset management	10,000		
		18,500	(11,440)	7,060
	Tourism & Area Promotion (Schedule 13)			
158	Increased expenditure - Install additional powered sites at Dbk Transit Park - not budgeted		(10,386)	
159	Increased expenditure - Tourism infrastructure relates to RPS contract that was terminated	12,500		
160	Decreased income - Charges Donnybrook transit park		(10,350)	
161	Increase income - Tfr from C/Forward Projects reserve for Transit Park powered sites & Developing tourist infrastructure	17,886		
		30,386	(20,736)	9,650
	Building Control (Schedule 13)			
162	Decrease expenditure - Contract Labour	6,450		
163	Decrease expenditure - Vehicle expenses building less than budet estimate	9,000		
		15,450	0	15,450
	Other Economic Services (Schedule 13)			
164	Increase expenditure - Land development costs for sale of Mead and Steere St		(16,000)	
165	Decrease expenditure - Land Development costs costs allocated to a/c: 152920	18,600		
166	Decrease expenditure - Consultancy economic services	19,432		
167	Decrease expenditure - Tfr to Land Development Reserve - proceeds from Land Sales		(8,632)	
168	Increase income - Proceeds sale of Land at Mead St	29,090		
169	Increase income - Proceeds sale of Land at Steere St	163,636		
		230,758	(24,632)	206,126
	Public Works Overheads (Schedule 14)			
170	Increase expenditure - Sick Leave		(22,395)	
171	Increase expenditure - LSL		(6,797)	
172	Increase income - Tfr from LSL Reserve	6,797		
	Decrease - Less POC allocated to Works		(76,900)	
173	Decrease income - Contribution to LSL - called on as required by other Shire's		(5,500)	
174	Increase income - Reimb Workers Compensation claims	10,008		
175	Increase income - Diesel Fuel rebate - additional claims made to ATO due to external review	11,000		
		27,805	(111,592)	(83,787)
	Amended Closing Funds as per Council Resolution	(g) 10,550,118	(11,462,977)	(912,859)