



FAM ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

21 June 2023 at 5:00pm

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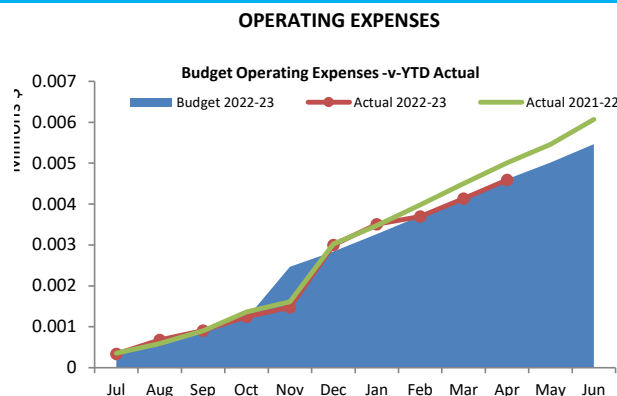
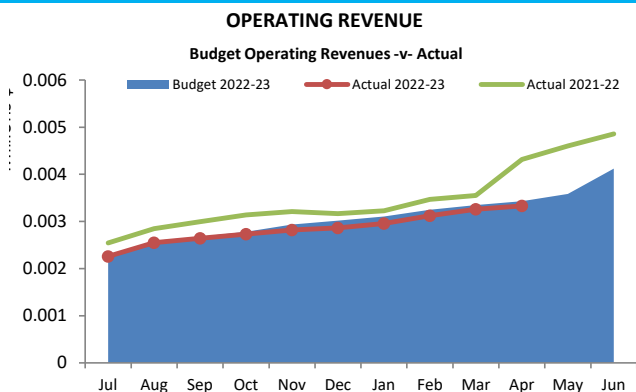
SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2023

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

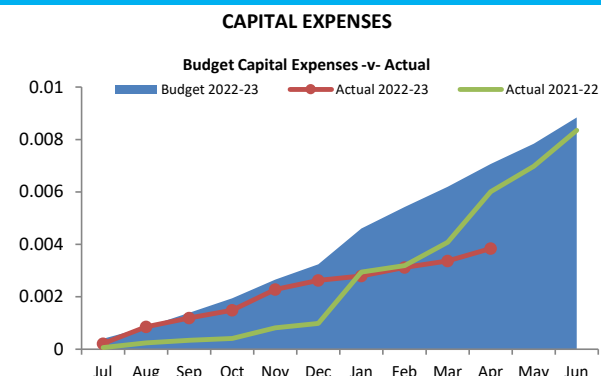
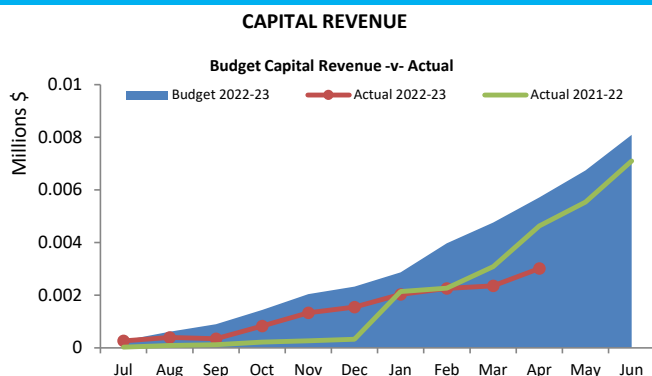
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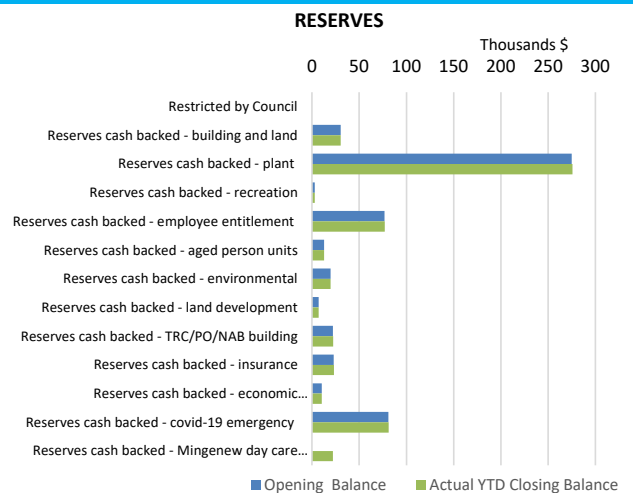
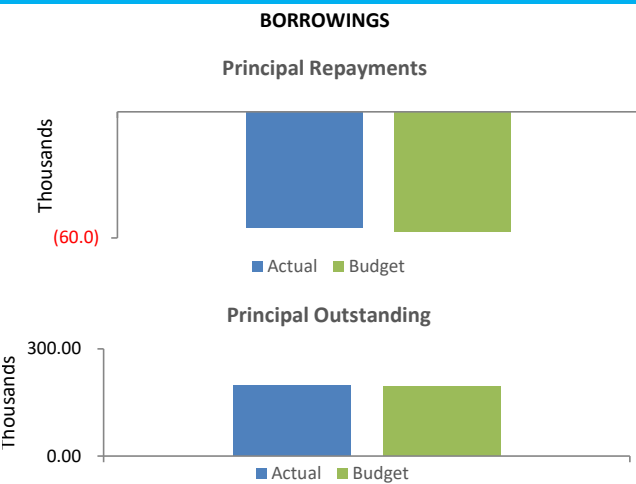
OPERATING ACTIVITIES



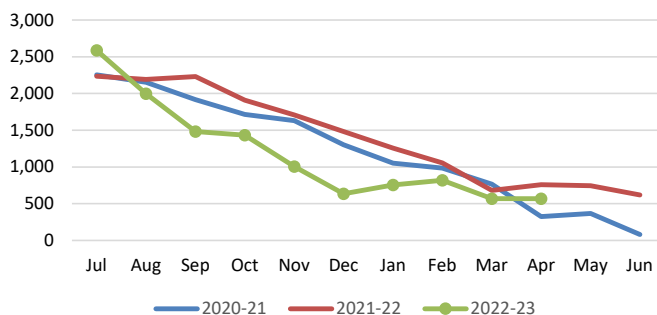
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$0.70 M	\$0.57 M	(\$0.13 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$1.84 M	% of total
Unrestricted Cash	\$0.08 M	4.6%
Restricted Cash	\$1.75 M	95.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.22 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.55 M	% Collected
Rates Receivable	\$0.10 M	95.6%
Trade Receivable	\$0.55 M	% Outstanding
Over 30 Days		2.9%
Over 90 Days		0.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$0.75 M	\$0.81 M	\$0.06 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.21 M	% Variance
YTD Budget	\$2.18 M	1.4%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.33 M	% Variance
YTD Budget	\$0.36 M	(9.2%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.29 M	% Variance
YTD Budget	\$0.26 M	11.1%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$0.62 M)	(\$0.79 M)	(\$0.17 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.03 M	42.1%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$3.84 M	% Spent
Adopted Budget	\$9.20 M	(58.2%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$3.01 M	% Received
Adopted Budget	\$8.09 M	(62.8%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.55 M)	(\$0.06 M)	(\$0.08 M)	(\$0.02 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.06 M
Interest expense	\$0.00 M
Principal due	\$0.20 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.59 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 APRIL 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	592,469	635,672	635,672	635,672	0	0.00%	
Revenue from operating activities								
Rates		2,129,672	2,152,672	2,124,014	2,153,661	29,647	1.40%	▲
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	896,902	359,200	326,172	(33,028)	(9.19%)	
Fees and charges		304,262	289,262	261,712	290,780	29,068	11.11%	▲
Interest earnings		12,740	37,740	31,023	49,849	18,826	60.68%	▲
Other revenue		724,919	724,919	606,641	427,294	(179,347)	(29.56%)	▼
Profit on disposal of assets	6	7,705	7,705	7,705	26,393	18,688	242.54%	▲
		4,120,941	4,163,941	3,445,036	3,329,212	(115,824)	(3.36%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,192,483)	(992,545)	(1,050,821)	(58,276)	(5.87%)	▲
Materials and contracts		(904,521)	(1,005,983)	(891,271)	(863,848)	27,423	3.08%	▼
Utility charges		(83,800)	(83,800)	(71,793)	(64,762)	7,031	9.79%	
Depreciation on non-current assets		(2,382,070)	(2,382,070)	(1,983,554)	(2,091,641)	(108,087)	(5.45%)	▲
Interest expenses		(8,383)	(8,383)	(2,670)	(2,435)	235	8.80%	
Insurance expenses		(146,784)	(148,784)	(148,777)	(155,561)	(6,784)	(4.56%)	
Other expenditure		(697,416)	(697,416)	(581,330)	(359,947)	221,383	38.08%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	0	7,000	100.00%	
		(5,465,468)	(5,525,919)	(4,678,940)	(4,589,015)	89,925	(1.92%)	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	1,982,849	2,065,248	82,399	4.16%	
Amount attributable to operating activities		1,036,838	1,019,387	748,945	805,445	56,500	7.54%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	6,265,688	5,131,782	3,014,231	(2,117,551)	(41.26%)	▼
Proceeds from disposal of assets	6	26,862	26,862	16,000	38,182	22,182	138.64%	▲
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(7,328,114)	(5,768,530)	(3,840,344)	1,928,186	33.43%	▼
Amount attributable to investing activities		(1,075,472)	(1,035,564)	(620,748)	(787,931)	(167,183)	26.93%	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(2,660)	(3,042)	(382)	(14.36%)	
Repayment of debentures	8	(57,041)	(57,041)	(57,041)	(55,331)	1,710	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(24,663)	(24,123)	(4467.22%)	▲
Amount attributable to financing activities		(553,835)	(559,199)	(60,241)	(83,036)	(22,795)	37.84%	
Closing funding surplus / (deficit)	1(c)	0	60,295	703,628	570,150	(133,478)	18.97%	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 May 2023

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,705)	(7,705)	(26,393)
Add: Loss on asset disposals	6	7,000	7,000	0
Add: Depreciation on assets		2,382,070	1,983,554	2,091,641
Total non-cash items excluded from operating activities		2,381,365	1,982,849	2,065,248

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 30 April 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(585,557)
Add: Borrowings	8	(1,710)	55,331	0
Add: Provisions employee related provisions	11	92,603	92,603	92,603
Add: Lease liabilities	9	488	3,675	633
Total adjustments to net current assets		(963,120)	(409,285)	(492,321)

(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	2	1,928,388	2,004,070	1,837,484
Rates receivables	3	34,000	39,714	104,935
Receivables	3	100,577	1,013,774	550,178
Other current assets	4	4,228	37,407	25,970

Less: Current liabilities

Payables	5	(336,268)	(1,221,630)	(218,370)
Borrowings	8	1,710	(55,331)	0
Contract liabilities	11	(676,424)	(676,769)	(1,144,490)
Lease liabilities	9	(488)	(3,675)	(633)
Provisions	11	(92,603)	(92,603)	(92,603)
Less: Total adjustments to net current assets	1(b)	(963,120)	(409,285)	(492,321)

Closing funding surplus / (deficit)		0	635,672	570,150
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CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	84,003	1,167,825	1,251,828	0	NAB	3.80%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	585,556	585,556	0	NAB	3.20%	August 2023
Total		84,103	1,753,381	1,837,484	0			
Comprising								
Cash and cash equivalents		84,103	1,753,381	1,837,484	0			
		84,103	1,753,381	1,837,484	0			

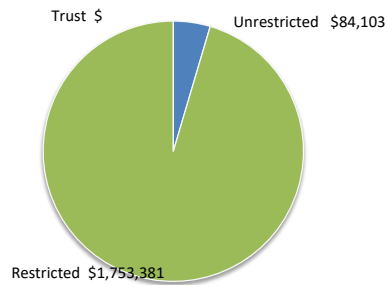
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

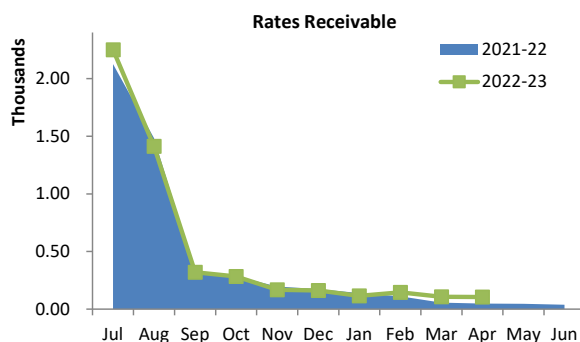
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2022	30 Apr 2023
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,208,724
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,275,112)
Gross rates collectable	39,714	104,935
Net rates collectable	39,714	104,935
% Collected	98.2%	95.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(224)	485,011	14,005	0	387	499,179
Percentage	(0.1%)	97.2%	2.8%	0%	0.1%	
Balance per trial balance						
Sundry receivable						499,179
GST receivable						52,574
Allowance for impairment of receivables from contracts with customers						(1,575)
Total receivables general outstanding						550,178

Amounts shown above include GST (where applicable)

KEY INFORMATION

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 uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 April 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	4,228	53,906	(49,232)	8,902
Other Assets				
Prepayments	28,907	5,200	(17,039)	17,068
Accrued income	4,272	0	(4,272)	0
Total other current assets	37,407	59,106	(70,543)	25,970
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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.

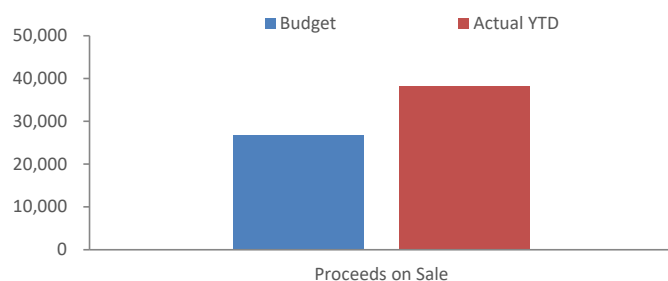
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,508	0	0	0	1,508
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$1,508 + ESL creditors \$384 + Payroll creditors \$0)					1,892
ATO liabilities						67,995
Receipts in advance						1,312
Other payables - bond held						32,010
Prepaid rates						6,235
Accrued expense						108,926
Total payables general outstanding						218,370

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
	Light Attack Fire Vehicle - 1ECT827 - Capital	10,862	10,862	0	0	11,789	38,182	26,393	0
	Recreation and culture								
	Tractor - MI461	7,000	0	0	(7,000)			0	0
	Utility - MI372	0	3,000	3,000	0			0	0
	Canter Truck - MI125	5,775	10,000	4,225	0			0	0
	Transport								
	Utility - MI599	2,520	3,000	480	0			0	0
		26,157	26,862	7,705	(7,000)	11,789	38,182	26,393	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	0	0	0	0
Buildings - non-specialised	1,160,000	162,000	97,400	34,984	(62,416)
Buildings - specialised	1,118,157	645,000	208,795	210,712	1,917
Furniture and equipment	10,000	69,363	62,696	0	(62,696)
Plant and equipment	305,000	305,000	305,000	148,311	(156,689)
Bushfire equipment	150,000	230,976	0	230,976	230,976
Infrastructure - roads	5,079,941	5,252,441	4,598,019	2,919,194	(1,678,825)
Infrastructure - bridges	800,000	0	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	196,774	115,774	109,272	(6,502)
Infrastructure - airfields	296,000	346,560	275,842	133,985	(141,857)
Infrastructure - other	114,000	120,000	105,004	52,910	(52,094)
Payments for Capital Acquisitions	9,195,098	7,328,114	5,768,530	3,840,344	(1,928,186)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	6,265,688	5,131,782	3,014,231	(2,117,551)
Other (disposals & C/Fwd)	26,862	16,000	16,000	38,182	22,182
Contribution - operations	1,075,472	1,046,426	620,748	787,931	167,183
Capital funding total	9,195,098	7,328,114	5,768,530	3,840,344	(1,928,186)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

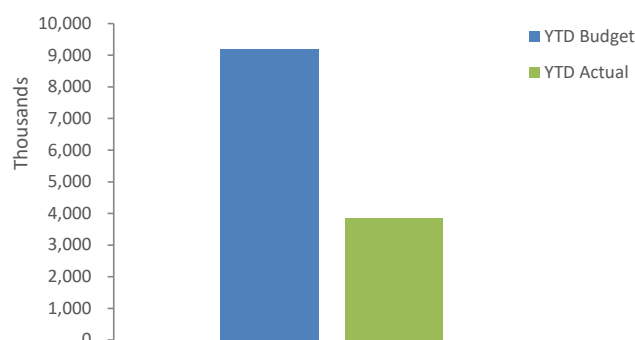
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

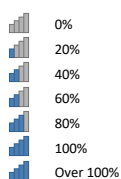
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators

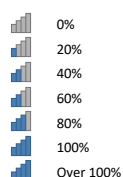


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0	0	
Land - freehold land total		72,000	0	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	50,000	0	4,240	4,240	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	11,508	(8,492)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	5,200	0	(5,200)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	5,200	0	(5,200)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	10,000	0	(10,000)	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	40,000	3,098	(36,902)	
Building - non-specialised total		1,160,000	162,000	97,400	34,984	(62,416)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	408,000	21,795	23,890	2,095	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
Building - specialised total		1,118,157	645,000	208,795	210,712	1,917	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	39,363	32,696	0	(32,696)	Altus software program not required to be capitalised
9264401	Intangible Assets - PPE MUN	0	30,000	30,000	0	(30,000)	21/22 Altus software program not required to be capitalised
Furniture and equipment total		10,000	69,363	62,696	0	(62,696)	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	110,000	0	(110,000)	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	28,183	(6,817)	
PE461	Tractor - MI461 - Capital	65,000	65,000	65,000	59,000	(6,000)	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	36,778	1,778	
PE999	Sundry Plant Purchases - Capital	30,000	30,000	30,000	0	(30,000)	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	30,000	24,350	(5,650)	
Plant and equipment total		305,000	305,000	305,000	148,311	(156,689)	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	230,976	0	230,976	230,976	Funded by DFES
Bushfire equipment total		150,000	230,976	0	230,976	230,976	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	3,128,611	0	(987,694)	
RCF001	Mingenev South Road - Flood Damage				18,637		
RCF002	Yandanooka North East Road - Flood Damage				24,930		
RCF003	Coalseam Road - Flood Damage				181,473		
RCF004	Nanekine Road - Flood Damage				1,030		
RCF005	Yandanooka Melara Road - Flood Damage				106,022		
RCF006	Depot Hill Road - Flood Damage				160,458		
RCF008	Allanooka Springs Road - Flood Damage				2,361		
RCF009	Erangy Spring Road - Flood Damage				47,353		
RCF010	Yarragadee West Road - Flood Damage				123,772		
RCF011	Mooriary Road - Flood Damage				103,689		
RCF012	Yandanooka West Road - Flood Damage				199,152		
RCF013	Enokurra Road - Flood Damage				187,362		
RCF014	Yandanooka South Road - Flood Damage				89,570		
RCF015	Morawa - Yandanooka Road - Flood Damage				129,539		
RCF017	Scroops Road - Flood Damage				11,591		
RCF018	Strawberry North East Road - Flood Damage				74,459		
RCF019	Switchback Road - Flood Damage				302,813		
RCF020	Manarra Road - Flood Damage				28,457		
RCF021	Mount Scratch Road - Flood Damage				77,814		
RCF022	Narandagy - Pintharuka Road - Flood Damage				65,296		

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
RCF023 Jones Road - Flood Damage				15,192		
RCF025 Telara Road - Flood Damage				16,091		
RCF026 Wick Road - Flood Damage				152,683		
RCF027 Willis Road - Flood Damage				5,655		
RCF029 Newton Road - Flood Damage				7,315		
RCF031 Michael Road - Flood Damage				1,835		
RCF040 King Street - Flood Damage				1,461		
RCF041 Victoria Road - Flood Damage				496		
RCF043 Shenton Street - Flood Damage				874		
RCF044 William Street - Flood Damage				253		
RCF052 Irwin Street - Flood Damage				333		
RCF055 Ikewa Street - Flood Damage				709		
RCF059 Nelson Pearse Street - Flood Damage				996		
RCF060 View Street - Flood Damage				463		
RCF080 Mingenew - Mullewa Road - Flood Damage				783		
RC999 Road Construction - Roads BUA - Council Funded (Budgeting Only)	43,687	43,687	43,685	0	(43,685)	
RC000 Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	174,753	174,753	174,751	0	(35,254)	
RC010 Yarragadee West Road (Capital)				291		
RC011 Moorriary Road (Capital)				3,423		
RC012 Yandanooka West Road (Capital)				82,507		
RC015 Morawa - Yandanooka Road (Capital)				51,372		
RC018 Strawberry North East Road (Capital)				1,904		
RRG003 Coalseam Road (RRG)	450,001	450,001	315,000	92,707	(222,293)	
CRF002 Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	274,972	174,724	(100,248)	
BS000 Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	819,000	991,500	661,000	0	(289,651)	
BS002 Yandanooka North East Road (BS)				371,349		
Infrastructure - roads total	5,079,941	5,252,441	4,598,019	2,919,194	(1,678,825)	
Infrastructure - bridges						
BR0833 Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	800,000	0	0	0	0	
Infrastructure - bridges total	800,000	0	0	0	0	
Infrastructure - footpaths						
FC000 Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
Infrastructure - footpaths total	30,000	0	0	0	0	
Infrastructure - parks & ovals						
PC003 Cecil Newton Park/Garden - (Capital)	0	30,000	15,000	8,709	(6,291)	Big Ears repairs
PC007 Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009 Midlands Road Garden - (Capital)	25,000	0	0	0	0	
PC011 Skate Park - (Capital)	5,000	166,774	100,774	100,563	(211)	75k funded by DCP and LRCI
PC012 Mingenew Spring - (Capital)	20,000	0	0	0	0	
Infrastructure - parks & ovals total	60,000	196,774	115,774	109,272	(6,502)	
Infrastructure - airfields						
OC010 Airstrip - Infrastructure - Capital	296,000	346,560	275,842	133,985	(141,857)	
Infrastructure - airfields total	296,000	346,560	275,842	133,985	(141,857)	
Infrastructure - other						
OC006 Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002 Mingenew Hill Walk Trail - Capital	75,000	75,000	60,004	9,681	(50,323)	
OC005 Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
OC009 Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
Infrastructure - other total	114,000	120,000	105,004	52,910	(52,094)	
	9,195,098	7,328,114	5,768,530	3,840,344	(1,928,186)	

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Grader	146	252,499	0	0	(55,331)	(57,041)	197,168	195,458	(2,233)	(6,849)
Total		252,499	0	0	(55,331)	(57,041)	197,168	195,458	(2,233)	(6,849)
Current borrowings		57,041					0			
Non-current borrowings		195,458					197,168			
		252,499					197,168			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(3,042)	(3,187)	1,275	1,130	(202)	(1,534)
Total		4,317	0	0	(3,042)	(3,187)	1,275	1,130	(202)	(1,534)
Current lease liabilities		3,675					633			
Non-current lease liabilities		642					642			
		<u>4,317</u>					<u>1,275</u>			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	25,020	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
Reserves cash backed - Mingenew day care centre redevelopment	0	0	0	0	0	22,301	0	0	0	22,301
	560,894	540	2,362	493,067	498,431	22,301	0	0	1,059,865	585,557

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2023
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	(18,000)	6,600
- Capital grant/contribution liabilities		658,769	0	1,488,751	(1,009,630)	1,137,890
Total other liabilities		676,769	0	1,495,351	(1,027,630)	1,144,490
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Total other current assets		769,372	0	1,495,351	(1,027,630)	1,237,093
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present 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.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire'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's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			30 Apr 2023	30 Apr 2023				
	\$	\$	\$	\$	\$	\$		\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	324,000	324,000	87,480	73,058
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	106,920	55,700
Law, order, public safety									
DFES - LGGGS Operating Grant	0	0	0	0	0	19,540	19,540	19,540	23,036
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	14,670	7,757
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0	0
Education and welfare									
Dept of Communities - Childcare Worker Retention	18,000	0	(18,000)	0	0	0	0	0	18,000
Dept of Communities - Youth Week	0	0	0	0	0	0	0	0	3,000
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	2,018	0	(2,018)	0	0	0	0	0	2,018
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	2,600	2,673
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Grant Commission - Bridges	0	0	0	0	0	0	0	0	37,422
Economic services									
BBRF - Astrotourism	0	0	0	0	0	18,500	18,500	12,331	5,115
RDC - Storytowns	0	0	0	0	0	1,000	1,000	667	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(12,000)
	21,018	6,600	(20,018)	7,600	7,600	860,852	870,852	335,820	310,862
Operating contributions									
Education and welfare									
Autumn Centre	0	0	0	0	0	50	50	50	50
Economic services									
SSC Space Australia - Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	1,000
Capricorn Space Pty Ltd - Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	2,000
Other property and services									
Jobseeker	0	0	0	0	0	10,000	10,000	10,000	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	13,330	12,260
	0	0	0	0	0	26,050	26,050	23,380	15,310
TOTALS	21,018	6,600	(20,018)	7,600	7,600	886,902	896,902	359,200	326,172

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue				
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	Amended Budget	YTD Budget	YTD Revenue	
	1 July 2022			30 Apr 2023	30 Apr 2023	Revenue	Revenue	Budget	Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Non-operating grants and subsidies										
General purpose funding										
Grants Commission - Bridges	46,666	400,001	(37,422)	409,245	409,245	0	0	0	0	
Law, order, public safety										
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0	
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	192,794	192,794	192,794	
Education and welfare										
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	(4,240)	108,260	108,260	150,000	72,600	43,560	4,240	
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	0	0	0	
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0	
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	30,000	18,000	0	
Housing										
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0	
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0	
Community amenities										
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500	
Recreation and culture										
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	9,357	558	
LRCI Phase 2 - Pump Track & Landscaping	1,499	6,926	(8,425)	0	0	5,000	5,000	2,339	8,424	
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	103,645	48,486	0	
LRCI Phase 3 - Town Centre Signage	7,500	0	(7,500)	0	0	10,000	10,000	4,678	0	
LRCI Phase 3 - Tennis Pavilion Upgrade	31,243	0	(16,810)	14,433	14,433	44,000	44,000	20,583	16,810	
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	35,709	0	
LRCI Phase 3 - Midlands Road garden	0	7,500	0	7,500	7,500	12,500	0	0	0	
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	0	0	0	
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	9,357	3,254	
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	30,000	14,035	0	
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	100,000	46,782	0	
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	69,170	83,257	
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	12,500	15,000	
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	11,363	0	
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,372	3,918	0	
CBH - Cecil Newton Park - Lighting paths	0	0	0	0	0	0	0	0	7,273	
Transport										
Regional Road Group	0	120,000	(61,805)	58,195	58,195	300,000	415,000	224,493	121,738	
Roads to Recovery	148,470	63,376	(154,685)	57,161	57,161	620,556	354,556	118,185	154,685	
Blackspot	0	497,856	(247,566)	250,290	250,290	527,320	527,320	415,000	247,566	
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	3,161,000	1,709,192	
LRCI 3 - Resheeting	112,500	0	(112,500)	0	0	293,479	136,614	100,259	112,500	
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	(57,767)	17,838	17,838	195,652	91,076	66,839	57,766	
CRF - Yandanooka NE Road Upgrade	0	220,000	(115,533)	104,467	104,467	73,369	250,459	183,807	115,534	
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	9,836	7,219	8,672	
CRF002 sundry grant	0	0	0	0	0	0	34,153	25,065	0	
OC002 Walk trail (move to 3110310)	0	0	0	0	0	0	13,661	10,026	0	
LGCC - Bridge	0	0	0	0	0	534,000	0	0	0	
Dept of Transport - Dual Paths	0	0	0	0	0	15,000	0	0	0	
DISER - Regional Airports Program	0	168,700	(58,199)	110,501	110,501	241,000	241,000	180,750	58,199	
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	50,561	50,561	
Economic services										
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451	
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	15,000	11,250	
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0	
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738	
Other property and services										
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	(6,611)	0	0	0	0	0	966	
	658,769	1,488,751	(1,009,630)	1,137,890	1,137,890	7,858,764	6,151,688	5,106,582	2,991,928	
Non-operating contributions										
Education and welfare										
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0	0	
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	0	0	0	22,301	
Recreation and culture										
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	25,200	0	
Big Ears' contribution	0	0	0	0	0	0	30,000	0	0	
	0	0	0	0	0	234,000	114,000	25,200	22,301	
TOTALS	658,769	1,488,751	(1,009,630)	1,137,890	1,137,890	8,092,764	6,265,688	5,131,782	3,014,231	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 14
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	30 Apr 2023
	\$	\$	\$	\$
BCITF Levy	192	1,828	(1,837)	183
BRB - BS Levy	218	3,891	(3,938)	171
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	3,446	(1,872)	5,526
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	(1,568)	8,015
	15,507	9,165	(9,215)	15,457

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
W0003	Cecil Newton Park/Garden	11170822	Operating Expenses		10,000		162,179
W0021	Rec Centre - Parks/Gardens	11170822	Operating Expenses		6,175		168,354
W0012	Rec Centre - Bowling Green	11170822	Operating Expenses		5,599		173,953
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	123,392
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		173,953
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	168,589
B5002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(3,911)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		111,089
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		131,089
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	95,089
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	90,089
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	84,089
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	82,089
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	98,546
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	68,546
3100621	PLAN - Consultant Fees	13191022	Operating Revenue			(15,000)	53,546
3090310	COM HOUSE - Grant Income	13191022	Capital Revenue			(125,000)	(71,454)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(81,454)
3050710	EM MGMT - Grants	13191022	Operating Revenue		10,000		(71,454)
3050515	ESL BFB - Capital Grant	13191022	Capital Revenue			(400,000)	(471,454)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Cap	13191022	Capital Expenses		400,000		(71,454)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		178,546
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	159,546
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		169,546
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	119,546
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	109,546
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	104,546
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	99,546
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	89,546
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	64,546
3100110	SAN - Grants	13191022	Operating Revenue		25,000		89,546
2120252	ROADM - Consultants	13191022	Operating Expenses			(30,000)	59,546
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	57,546
3030131	RATES - Rates Levied - Interims	06150323S	Operating Revenue		23,000		80,546
3030246	GEN PUR - Interest Earned - Municipal Funds	06150323S	Operating Revenue		25,000		105,546
3100110	SAN - Grants	06150323S	Operating Revenue			(25,000)	80,546
PE827	Light Attack Fire Vehicle - Capital	06150323S	Capital Expenses			(80,976)	(430)
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Buildi	06150323S	Capital Expenses		750,000		749,570
LC999	Community Housing Project - Land Purchase	06150323S	Capital Expenses		52,000		801,570
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	06150323S	Capital Expenses		135,157		936,727
PC009	Midands Road Garden (Capital)	06150323S	Capital Expenses		25,000		961,727
PC011	Skate Park (Capital)	06150323S	Capital Expenses			(70,650)	891,077
PC012	Mingenew Spring (Capital)	06150323S	Capital Expenses		10,063		901,140
BR0833	Yarragadee - Mingenew-Mullewa Road Bridge (Cap	06150323S	Capital Expenses		800,000		1,701,140
PC003	Cecil Newton Park/Garden (Capital)	06150323S	Capital Expenses			(30,000)	1,671,140
3050515	ESL BFB - Capital Grant	06150323S	Capital Revenue		53,656		1,724,796
3080310	FAMILIES - Grant Funding	06150323S	Capital Revenue			(699,500)	1,025,296
3110310	REC - Grants	06150323S	Capital Revenue			(142,500)	882,796
3120111	ROADC - Roads to Recovery	06150323S	Capital Revenue			(266,000)	616,796
3120113	ROADC - Other Grants - Roads/Streets	06150323S	Capital Revenue			(52,500)	564,296
3120116	ROADC - Other Grants - Bridges	06150323S	Capital Revenue			(534,000)	30,296
3110300	REC - Contributions & Donations	06150323S	Capital Revenue		30,000		60,296
2140221	ADMIN - Information Technology	06150323S	Operating Expenses	30,000			60,296
9264401	Intangible Assets - Software	06150323S	Capital Expenses	(30,000)			60,296
2140221	ADMIN - Information Technology	06150323S	Operating Expenses		29,363		89,659
FE003	ADMIN - Furniture & Equipment (Capital)	06150323S	Capital Expenses			(29,363)	60,296

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
PC012	Mingenew Spring (Capital)	06150323S	Capital Expenses	9,937			60,296
RM999	Road Maintenance General BUA	06150323S	Operating Expenses	(9,937)			60,296
PC011	Skate Park (Capital)	06150323S	Capital Expenses	(29,350)			60,296
W0013	Rec Centre - Main Oval	06150323S	Operating Expenses	10,450			60,296
W0012	Rec Centre - Bowling Green	06150323S	Operating Expenses	9,450			60,296
W0016	Rec Centre - Race Track	06150323S	Operating Expenses	9,450			60,296
				0	3,108,427	(3,048,131)	60,296

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances		
			Timing	Permanent	Timing	Permanent	
Revenue from operating activities	\$	%					
Rates	29,647	1.40%	▲	Change in land use, predominantly for non-rural purposes (backrated) - \$10,900; Change in land use, predominantly for non-rural purposes more than budgeted (interims) - \$18,600			
Fees and charges	29,068	11.11%	▲	CBH Lease of land for Lupin storage (Council Resolution # 01091222S) - \$30,000; Additional planning application fees - \$5,100		Less standpipe water usage than anticipated - \$3,300; Less commercial lease than anticipated due to Old Bank building agreement - \$2,600	
Interest earnings	18,826	60.68%	▲	Received better bank interest rate than anticipated - \$18,400			
Other revenue	(179,347)	(29.56%)	▼	Reimbursement of workers compensation claims - \$42,600; Insurance scheme membership contribution more than budgeted - \$3,400; Reimbursement of Dept of Transport training - \$3,100; Additional costs for catering of Northern Country Zone Meeting that is reimbursed - \$2,100; Reimbursement of Mingenew Races advertising - \$3,200	Anticipated more revenue from Dept of Transport transactions - \$210,400; Anticipated debt recovery charges to be reimbursed - \$10,000; Anticipated income from astrotourism events - \$7,000; Anticipated receipt of the Telstra credit - \$7,300		
Profit on disposal of assets	18,688	242.54%	▲	Profit on the sale of the Fire Utility - \$26,400	Anticipated sale of utilities - \$7,600		
Expenditure from operating activities							
Employee costs	(58,276)	(5.87%)	▲	Less maintenance completed at ovals and parks - \$12,600; Less Admin salaries & super due to staff vacancies - \$53,700; Less training and development than budgeted - \$16,200; Less road maintenance completed than budgeted - \$11,600; Less protective clothing purchased than budgeted - \$2,300	Less Fringe Benefit than budgeted - \$3,300	Capital portion of overhead allocation - \$86,100 Workers compensation expense (fully refundable) - \$47,900; Additional hours allocated to supervision - \$18,200; Additional works at cemetery - \$2,600	
Materials and contracts	27,423	3.08%	▼	Less vehicle services completed than budgeted - \$10,900; Used road consultants less than anticipated, IGA proposed purchase, anticipated completion of Strategic Community Plan and Community Satisfaction Survey - \$62,800; Less debt collection charges than anticipated - \$2,400; Less elected members training and accommodation - \$9,300; Anticipated payment for the Community Emergency Services Manager - \$7,900; Anticipated invoices for rubbish collection and transfer station management - \$24,200; Less materials for road maintenance than anticipated - \$38,400; Anticipated more OHS expenditure - \$13,600; Anticipated BBRF events to completed - \$17,000; Less legal costs than anticipated - \$5,200; Anticipated receipt of UV valuations - \$3,700; Less building maintenance than anticipated - \$11,500; Less minor asset purchased than anticipated - \$4,900; Anticipated LEMA Review & Public Health Plan to be completed - \$20,700; Less planning applications than anticipated - \$3,700	No doctors services for 3 months - \$15,900; Permit for Yandanooka NE Road Fauna/Flora study postponed - \$15,500;	BFB expenses higher than budgeted - \$6,500 (to be claimed from DFES); Sports ovals maintenance \$12,400 (as approved in budget amendment); Roof repairs to Railway Station - \$3,900; Additional building certification services - \$3,600; Extra fuel purchased due to overtime worked - \$36,300; Capital portion of plant operation costs - \$57,100	Repair damage to Yarragadee bridge (external insurance claim) - \$37,400 (reimbursed to the Shire); Additional TC Seroja insurance claim - \$3,700; Dept of Communities Attraction & Retention for Regional Childcare Workers grant expense - \$18,000; Altus software required to be an operating expense - \$59,400
Depreciation on non-current assets	(108,087)	(5.45%)	▲	Depreciation under budgeted for acquisition purchased during 2021/22 year but transferred to work in progress due to the projects not completed - \$108,100			

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Other expenditure	221,383	38.08%	▼ Anticipated more expense for Dept of Transport transactions - \$210,400; Anticipated more expenditure for Community Assistance Scheme - \$15,700			Additional debt recovery expense from 2021/22 - \$4,100
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(2,117,551)	(41.26%)	▼ LRCI Phase 3 funding for projects transferred earlier than budgeted - \$7,500; Received Railway Station funding - \$16,600	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900; Donations for Mingenew Day Care Facility upgrade - \$22,300		Expected more revenue from flood damage claims - \$1,451,800; Anticipated airstrip funding to be received - \$122,600; Anticipated daycare funding to be received - \$57,300; Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$195,500; Anticipated Roads grants to be received - \$392,300
Proceeds from disposal of assets	22,182	138.64%	▲	Proceeds on the sale of the Fire Utility - \$38,200		Anticipated sale of canter truck & utilities - \$16,000
Payments for property, plant and equipment and infrastr	1,928,186	33.43%	▼ Anticipated further progress for the airstrip upgrade project - \$141,800; Anticipated progress payment for walk trial - \$50,300; Anticipated progress on capital building works (25 Shenton, APU's, MIG, Tennis clubhouse & Admin) - \$63,700; Anticipated purchase of vehicles & equipment - \$156,700; Expected further progress on RRG, Blackspot, CRF funded and Council funded road upgrades - \$691,100	Altus software required to be an operating expense - \$59,400; Completion of flood damage repairs less than anticipated - \$987,700;		Received the Fire utility earlier than anticipated - \$231,000
Financing activities						
Transfer to reserves	(24,123)	(4467.22%)	▲			Transfer of funds received for Mingenew Day Care Facility upgrade - \$22,300
Closing funding surplus / (deficit)	(133,478)	18.97%	▼			

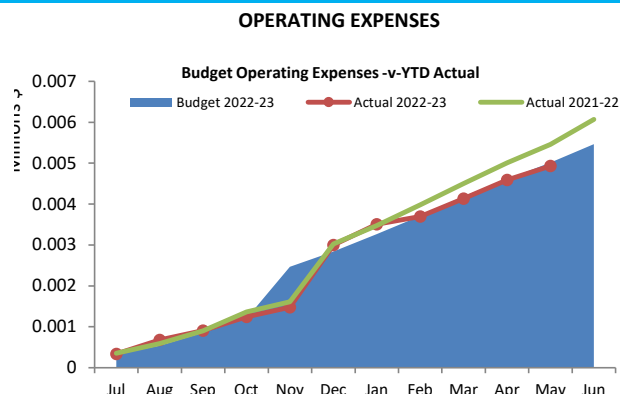
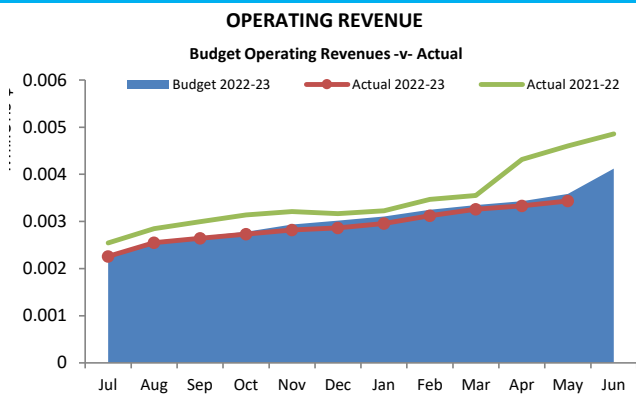
SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2023

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

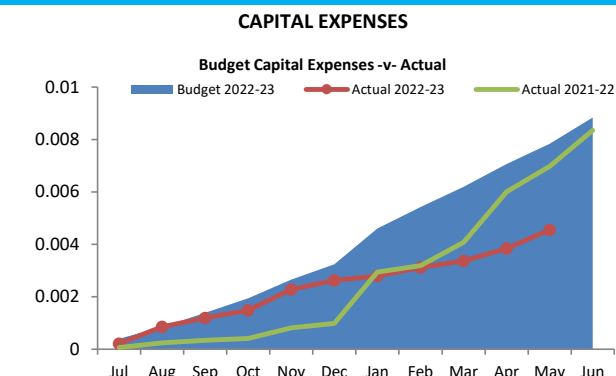
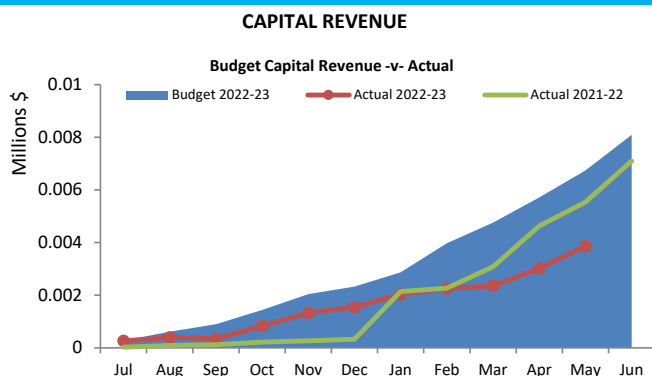
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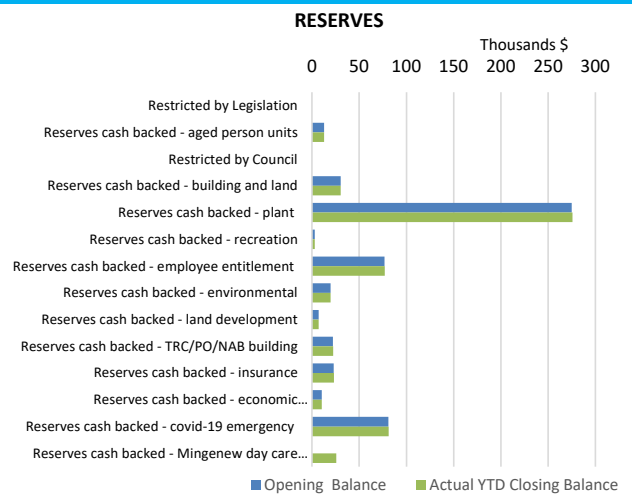
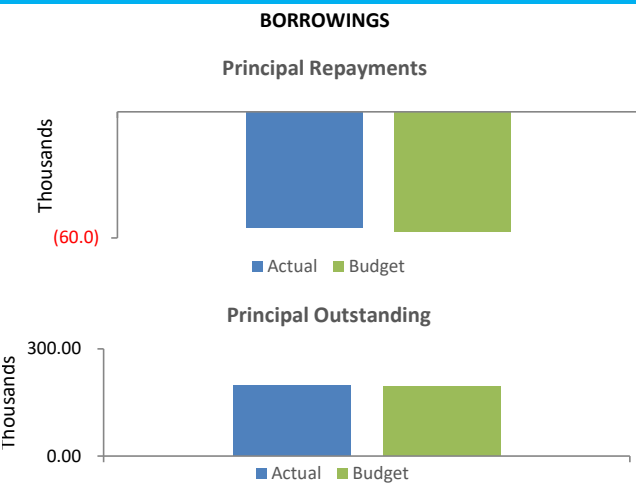
OPERATING ACTIVITIES



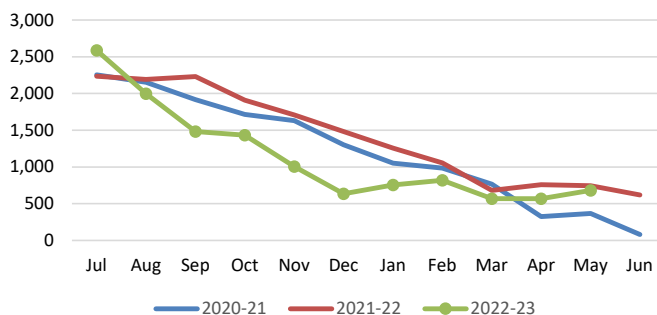
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$0.66 M	\$0.68 M	\$0.03 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.42 M	20.7%
Restricted Cash	\$1.60 M	79.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.10 M	95.8%
Trade Receivable	\$0.16 M	% Outstanding
Over 30 Days		17.4%
Over 90 Days		9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$0.68 M	\$0.78 M	\$0.11 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.21 M	
YTD Budget	\$2.18 M	1.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.37 M	
YTD Budget	\$0.43 M	(14.5%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.31 M	
YTD Budget	\$0.28 M	13.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$0.60 M)	(\$0.65 M)	(\$0.06 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.04 M	
Adopted Budget	\$0.03 M	42.1%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$4.56 M	
Adopted Budget	\$9.20 M	(50.5%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$3.87 M	
Adopted Budget	\$8.09 M	(52.2%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.55 M)	(\$0.06 M)	(\$0.09 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.06 M
Interest expense	\$0.00 M
Principal due	\$0.20 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.59 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	592,469	635,672	635,672	635,672	0	0.00%	
Revenue from operating activities								
Rates		2,129,672	2,152,672	2,129,320	2,153,597	24,277	1.14%	▲
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	896,902	433,301	370,607	(62,694)	(14.47%)	▼
Fees and charges		304,262	289,262	276,070	312,555	36,485	13.22%	▲
Interest earnings		12,740	37,740	34,457	54,514	20,057	58.21%	▲
Other revenue		724,919	724,919	662,740	461,265	(201,475)	(30.40%)	▼
Profit on disposal of assets	6	7,705	7,705	7,705	26,393	18,688	242.54%	▲
		4,120,941	4,163,941	3,598,334	3,433,994	(164,340)	(4.57%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,192,483)	(1,075,697)	(1,119,226)	(43,529)	(4.05%)	▲
Materials and contracts		(904,521)	(1,005,983)	(971,863)	(880,000)	91,863	9.45%	▼
Utility charges		(83,800)	(83,800)	(76,282)	(73,510)	2,772	3.63%	
Depreciation on non-current assets		(2,382,070)	(2,382,070)	(2,186,032)	(2,307,621)	(121,589)	(5.56%)	▲
Interest expenses		(8,383)	(8,383)	(2,798)	(2,443)	355	12.69%	
Insurance expenses		(146,784)	(148,784)	(148,777)	(155,561)	(6,784)	(4.56%)	
Other expenditure		(697,416)	(697,416)	(639,283)	(391,884)	247,399	38.70%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	0	7,000	100.00%	
		(5,465,468)	(5,525,919)	(5,107,732)	(4,930,245)	177,487	(3.47%)	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	2,185,327	2,281,228	95,901	4.39%	
Amount attributable to operating activities		1,036,838	1,019,387	675,929	784,977	109,048	16.13%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	6,265,688	5,599,094	3,866,159	(1,732,935)	(30.95%)	▼
Proceeds from disposal of assets	6	26,862	26,862	16,000	38,182	22,182	138.64%	▲
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(7,328,114)	(6,210,715)	(4,555,839)	1,654,876	26.65%	▼
Amount attributable to investing activities		(1,075,472)	(1,035,564)	(595,621)	(651,498)	(55,877)	9.38%	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(2,926)	(3,357)	(431)	(14.73%)	
Repayment of debentures	8	(57,041)	(57,041)	(57,041)	(55,331)	1,710	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(28,050)	(27,510)	(5094.44%)	▲
Amount attributable to financing activities		(553,835)	(559,199)	(60,507)	(86,738)	(26,231)	43.35%	
Closing funding surplus / (deficit)	1(c)	0	60,295	655,473	682,413	26,940	(4.11%)	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 June 2023

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,705)	(7,705)	(26,393)
Add: Loss on asset disposals	6	7,000	7,000	0
Add: Depreciation on assets		2,382,070	2,186,032	2,307,621
Total non-cash items excluded from operating activities		2,381,365	2,185,327	2,281,228

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 31 May 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(588,944)
Add: Borrowings	8	(1,710)	55,331	0
Add: Provisions employee related provisions	11	92,603	92,603	92,603
Add: Lease liabilities	9	488	3,675	318
Total adjustments to net current assets		(963,120)	(409,285)	(496,023)

(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	2	1,928,388	2,004,070	2,016,528
Rates receivables	3	34,000	39,714	99,767
Receivables	3	100,577	1,013,774	162,516
Other current assets	4	4,228	37,407	160,251

Less: Current liabilities

Payables	5	(336,268)	(1,221,630)	(182,054)
Borrowings	8	1,710	(55,331)	0
Contract liabilities	11	(676,424)	(676,769)	(985,651)
Lease liabilities	9	(488)	(3,675)	(318)
Provisions	11	(92,603)	(92,603)	(92,603)
Less: Total adjustments to net current assets	1(b)	(963,120)	(409,285)	(496,023)

Closing funding surplus / (deficit)		0	635,672	682,413
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CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	418,224	1,009,260	1,427,484	0	NAB	3.85%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	588,944	588,944	0	NAB	3.20%	August 2023
Total		418,324	1,598,204	2,016,528	0			
Comprising								
Cash and cash equivalents		418,324	1,598,204	2,016,528	0			
		418,324	1,598,204	2,016,528	0			

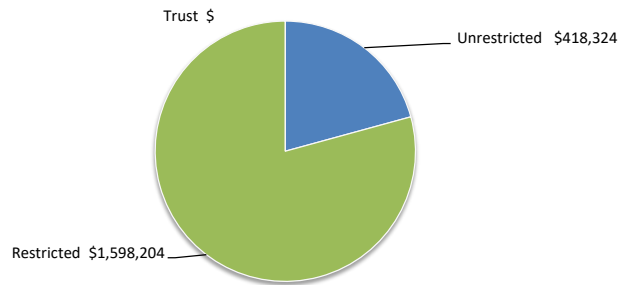
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

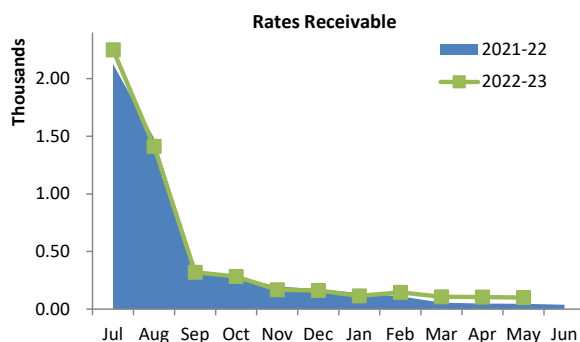
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2022	31 May 2023
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,208,660
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,280,216)
Gross rates collectable	39,714	99,767
Net rates collectable	39,714	99,767
% Collected	98.2%	95.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	80,381	5,811	2,381	8,792	97,365
Percentage	0.0%	82.6%	6%	2.4%	9%	
Balance per trial balance						
Sundry receivable						96,261
GST receivable						66,726
Allowance for impairment of receivables from contracts with customers						(1,575)
Pensioner Rebate Claimed						1,104
Total receivables general outstanding						162,516

Amounts shown above include GST (where applicable)

KEY INFORMATION

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 uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 May 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	4,228	53,906	(53,083)	5,051
Other Assets				
Prepayments	28,907	5,200	(28,907)	5,200
Accrued income	4,272	0	145,728	150,000
Total other current assets	37,407	59,106	63,738	160,251
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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.

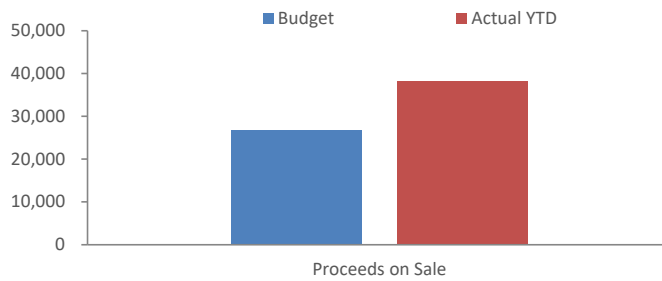
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,508	0	0	0	1,508
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$1,508 + ESL creditors \$384 + Payroll creditors \$0)					1,892
ATO liabilities						35,097
Receipts in advance						1,312
Other payables - bond held						39,344
Prepaid rates						6,509
Accrued expense						97,900
Total payables general outstanding						182,054

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
	Light Attack Fire Vehicle - 1ECT827 - Capital	10,862	10,862	0	0	11,789	38,182	26,393	0
	Recreation and culture								
	Tractor - MI461	7,000	0	0	(7,000)			0	0
	Utility - MI372	0	3,000	3,000	0			0	0
	Canter Truck - MI125	5,775	10,000	4,225	0			0	0
	Transport								
	Utility - MI599	2,520	3,000	480	0			0	0
		26,157	26,862	7,705	(7,000)	11,789	38,182	26,393	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	0	0	0	0
Buildings - non-specialised	1,160,000	162,000	110,940	39,395	(71,545)
Buildings - specialised	1,118,157	645,000	216,060	211,038	(5,022)
Furniture and equipment	10,000	69,363	66,029	0	(66,029)
Plant and equipment	305,000	305,000	305,000	247,061	(57,939)
Bushfire equipment	150,000	230,976	0	230,976	230,976
Infrastructure - roads	5,079,941	5,252,441	4,925,212	3,511,471	(1,413,741)
Infrastructure - bridges	800,000	0	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	196,774	163,774	124,172	(39,602)
Infrastructure - airfields	296,000	346,560	311,199	134,791	(176,408)
Infrastructure - other	114,000	120,000	112,501	56,935	(55,566)
Payments for Capital Acquisitions	9,195,098	7,328,114	6,210,715	4,555,839	(1,654,876)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	6,265,688	5,599,094	3,866,159	(1,732,935)
Other (disposals & C/Fwd)	26,862	16,000	16,000	38,182	22,182
Contribution - operations	1,075,472	1,046,426	595,621	651,498	55,877
Capital funding total	9,195,098	7,328,114	6,210,715	4,555,839	(1,654,876)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

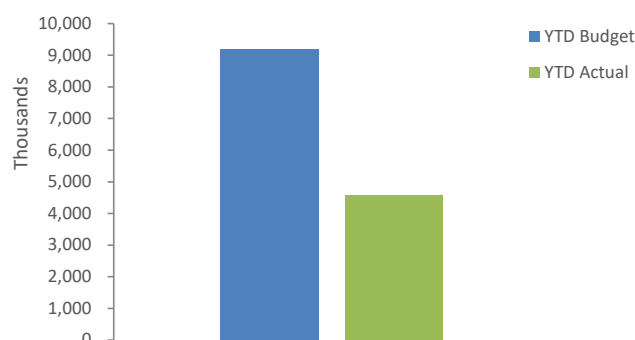
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

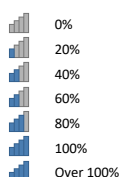
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators

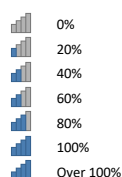


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0	0	
Land - freehold land total		72,000	0	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	50,000	0	6,940	6,940	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	13,219	(6,781)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	6,250	0	(6,250)	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	5,720	0	(5,720)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	5,720	0	(5,720)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	6,250	0	(6,250)	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	10,000	0	(10,000)	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	40,000	3,098	(36,902)	
Building - non-specialised total		1,160,000	162,000	110,940	39,395	(71,545)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	408,000	29,060	24,216	(4,844)	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
Building - specialised total		1,118,157	645,000	216,060	211,038	(5,022)	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	39,363	36,029	0	(36,029)	Altus software program not required to be capitalised
9264401	Intangible Assets - PPE MUN	0	30,000	30,000	0	(30,000)	21/22 Altus software program not required to be capitalised
Furniture and equipment total		10,000	69,363	66,029	0	(66,029)	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	110,000	98,750	(11,250)	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	28,183	(6,817)	
PE461	Tractor - MI461 - Capital	65,000	65,000	65,000	59,000	(6,000)	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	36,778	1,778	
PE999	Sundry Plant Purchases - Capital	30,000	30,000	30,000	0	(30,000)	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	30,000	24,350	(5,650)	
Plant and equipment total		305,000	305,000	305,000	247,061	(57,939)	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	230,976	0	230,976	230,976	Funded by DFES
Bushfire equipment total		150,000	230,976	0	230,976	230,976	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	3,154,291	0	(990,075)	
RCF001	Mingeneu South Road - Flood Damage				18,637		
RCF002	Yandanooka North East Road - Flood Damage				24,930		
RCF003	Coalseam Road - Flood Damage				181,473		
RCF004	Nanekine Road - Flood Damage				1,030		
RCF005	Yandanooka Melara Road - Flood Damage				106,022		
RCF006	Depot Hill Road - Flood Damage				160,458		
RCF008	Allanooka Springs Road - Flood Damage				2,361		
RCF009	Erangy Spring Road - Flood Damage				47,353		
RCF010	Yarragadee West Road - Flood Damage				122,329		
RCF011	Mooriary Road - Flood Damage				121,489		
RCF012	Yandanooka West Road - Flood Damage				199,152		
RCF013	Enokurra Road - Flood Damage				187,362		
RCF014	Yandanooka South Road - Flood Damage				89,570		
RCF015	Morawa - Yandanooka Road - Flood Damage				129,539		
RCF017	Scroops Road - Flood Damage				11,593		
RCF018	Strawberry North East Road - Flood Damage				81,399		
RCF019	Switchback Road - Flood Damage				302,813		
RCF020	Manarra Road - Flood Damage				28,457		
RCF021	Mount Scratch Road - Flood Damage				77,814		
RCF022	Narandagy - Pintharuka Road - Flood Damage				65,296		

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
RCF023	Jones Road - Flood Damage				15,192		
RCF025	Telara Road - Flood Damage				16,091		
RCF026	Wick Road - Flood Damage				152,683		
RCF027	Willis Road - Flood Damage				5,655		
RCF029	Newton Road - Flood Damage				7,315		
RCF031	Michael Road - Flood Damage				1,835		
RCF040	King Street - Flood Damage				1,461		
RCF041	Victoria Road - Flood Damage				496		
RCF043	Shenton Street - Flood Damage				874		
RCF044	William Street - Flood Damage				253		
RCF052	Irwin Street - Flood Damage				333		
RCF055	Ikewa Street - Flood Damage				709		
RCF059	Nelson Pearse Street - Flood Damage				996		
RCF060	View Street - Flood Damage				463		
RCF080	Mingenev - Mullewa Road - Flood Damage				783		
RC999	Road Construction - Roads Urban - Council Funded (Budgeting Only)	43,687	43,687	43,685	0	(43,685)	
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	174,753	174,753	174,751	0	(33,264)	
RC010	Yarragadee West Road (Capital)				291		
RC011	Mooriary Road (Capital)				1,156		
RC012	Yandanooka West Road (Capital)				84,693		
RC015	Morawa - Yandanooka Road (Capital)				53,443		
RC018	Strawberry North East Road (Capital)				1,904		
RRG003	Coalseam Road (RRG)	450,001	450,001	382,500	337,866	(44,634)	
CRF002	Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	343,735	221,513	(122,222)	
BS000	Road Construction Black Spot - Rural - Sealed (Budgeting Only)	819,000	991,500	826,250	0	(179,861)	
BS002	Yandanooka North East Road (BS)				646,389		
Infrastructure - roads total		5,079,941	5,252,441	4,925,212	3,511,471	(1,413,741)	
Infrastructure - bridges							
BR0833	Yarragadee - Mingenev - Mullewa Road - Bridge (Capital)	800,000	0	0	0	0	
Infrastructure - bridges total		800,000	0	0	0	0	
Infrastructure - footpaths							
FC000	Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
Infrastructure - footpaths total		30,000	0	0	0	0	
Infrastructure - parks & ovals							
PC003	Cecil Newton Park/Garden - (Capital)	0	30,000	30,000	23,554	(6,446)	Big Ears repairs
PC007	Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009	Midlands Road Garden - (Capital)	25,000	0	0	0	0	
PC011	Skate Park - (Capital)	5,000	166,774	133,774	100,618	(33,156)	75k funded by DCP and LRCI
PC012	Mingenev Spring - (Capital)	20,000	0	0	0	0	
Infrastructure - parks & ovals total		60,000	196,774	163,774	124,172	(39,602)	
Infrastructure - airfields							
OC010	Airstrip - Infrastructure - Capital	296,000	346,560	311,199	134,791	(176,408)	
Infrastructure - airfields total		296,000	346,560	311,199	134,791	(176,408)	
Infrastructure - other							
OC006	Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002	Mingenev Hill Walk Trail - Capital	75,000	75,000	67,501	13,706	(53,795)	
OC005	Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
OC009	Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
Infrastructure - other total		114,000	120,000	112,501	56,935	(55,566)	
		9,195,098	7,328,114	6,210,715	4,555,839	(1,654,876)	

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Grader	146	252,499	0	0	(55,331)	(57,041)	197,168	195,458	(2,233)	(6,849)
Total		252,499	0	0	(55,331)	(57,041)	197,168	195,458	(2,233)	(6,849)
Current borrowings		57,041					0			
Non-current borrowings		195,458					197,168			
		252,499					197,168			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(3,357)	(3,187)	960	1,130	(211)	(1,534)
Total		4,317	0	0	(3,357)	(3,187)	960	1,130	(211)	(1,534)
Current lease liabilities		3,675					318			
Non-current lease liabilities		642					642			
		4,317					960			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	25,020	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
Reserves cash backed - Mingenew day care centre redevelopment	0	0	0	0	0	25,688	0	0	0	25,688
	560,894	540	2,362	493,067	498,431	25,688	0	0	1,059,865	588,944

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2023
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	(18,000)	6,600
- Capital grant/contribution liabilities		658,769	0	1,901,830	(1,581,548)	979,051
Total other liabilities		676,769	0	1,908,430	(1,599,548)	985,651
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Total other current assets		769,372	0	1,908,430	(1,599,548)	1,078,254
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present 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.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire'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's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	Amended Budget	YTD	YTD
	1 July 2022			31 May 2023	31 May 2023	Revenue	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	324,000	324,000	116,640	97,410
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	142,560	74,266
Law, order, public safety									
DFES - LGGGS Operating Grant	0	0	0	0	0	19,540	19,540	19,540	23,036
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	16,137	7,757
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0	0
Education and welfare									
Dept of Communities - Childcare Worker Retention	18,000	0	(18,000)	0	0	0	0	0	18,000
Dept of Communities - Youth Week	0	0	0	0	0	0	0	0	3,000
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	2,018	0	(2,018)	0	0	0	0	0	2,018
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	2,600	2,673
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Grant Commission - Bridges	0	0	0	0	0	0	0	0	37,422
Economic services									
BBRF - Astrotourism	0	0	0	0	0	18,500	18,500	18,499	5,115
RDC - Storytowns	0	0	0	0	0	1,000	1,000	1,000	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(12,000)
	21,018	6,600	(20,018)	7,600	7,600	860,852	870,852	408,588	353,780
Operating contributions									
Education and welfare									
Autumn Centre	0	0	0	0	0	50	50	50	50
Economic services									
SSC Space Australia - Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	1,000
Capricorn Space Pty Ltd - Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	2,000
Other property and services									
Jobseeker	0	0	0	0	0	10,000	10,000	10,000	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	14,663	13,776
	0	0	0	0	0	26,050	26,050	24,713	16,826
TOTALS	21,018	6,600	(20,018)	7,600	7,600	886,902	896,902	433,301	370,607

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	Amended Budget	YTD Budget	YTD Revenue
	1 July 2022			31 May 2023	31 May 2023	Revenue	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	46,666	533,334	(37,422)	542,578	542,578	0	0	0	0
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	192,794	192,794	192,794
Education and welfare									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	(6,940)	105,560	105,560	150,000	72,600	58,080	6,940
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	0	0	0
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	30,000	24,000	30,000
Housing									
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
Community amenities									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500
Recreation and culture									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	11,930	11,552
LRCI Phase 2 - Pump Track & Landscaping	1,499	6,926	(8,425)	0	0	5,000	5,000	2,982	8,424
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	103,645	58,862	109,006
LRCI Phase 3 - Town Centre Signage	7,500	0	(7,500)	0	0	10,000	10,000	5,964	0
LRCI Phase 3 - Tennis Pavilion Upgrade	31,243	0	(16,810)	14,433	14,433	44,000	44,000	26,243	16,810
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	45,767	0
LRCI Phase 3 - Midlands Road garden	0	7,500	0	7,500	7,500	12,500	0	0	0
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	0	0	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	11,930	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	30,000	17,894	0
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	100,000	56,689	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	76,087	83,257
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	13,750	15,000
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	14,487	24,290
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,372	4,995	0
CBH - Cecil Newton Park - Lighting paths	0	0	0	0	0	0	0	0	7,273
Transport									
Regional Road Group	0	240,000	(225,245)	14,755	14,755	300,000	415,000	311,318	285,178
Roads to Recovery	148,470	223,122	(328,085)	43,507	43,507	620,556	354,556	236,370	328,085
Blackspot	0	497,856	(430,926)	66,930	66,930	527,320	527,320	471,160	430,926
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	3,161,000	1,811,525
LRCI 3 - Resheeting	112,500	0	(112,500)	0	0	293,479	136,614	113,892	112,500
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	(73,837)	1,768	1,768	195,652	91,076	75,928	73,837
CRF - Yandanooka NE Road Upgrade	0	220,000	(147,675)	72,325	72,325	73,369	250,459	208,802	147,675
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	9,836	8,200	8,672
CRF002 sundry grant	0	0	0	0	0	0	34,153	28,473	0
OC002 Walk trail (move to 3110310)	0	0	0	0	0	0	13,661	11,389	0
LGCC - Bridge	0	0	0	0	0	534,000	0	0	0
Dept of Transport - Dual Paths	0	0	0	0	0	15,000	0	0	0
DISER - Regional Airports Program	0	168,700	(59,005)	109,695	109,695	241,000	241,000	241,000	59,005
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	50,561	50,561
Economic services									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	15,000	11,250
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	(6,611)	0	0	0	0	0	966
	658,769	1,901,830	(1,581,548)	979,051	979,051	7,858,764	6,151,688	5,561,294	3,840,469
Non-operating contributions									
Education and welfare									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	0	0	0	25,688
Recreation and culture									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	37,800	0
Big Ears' contribution	0	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	234,000	114,000	37,800	25,688
TOTALS	658,769	1,901,830	(1,581,548)	979,051	979,051	8,092,764	6,265,688	5,599,094	3,866,159

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 14
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	31 May 2023
	\$	\$	\$	\$
BCITF Levy	192	2,187	(1,837)	542
BRB - BS Levy	218	4,138	(3,938)	418
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	4,166	(4,100)	4,018
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	(1,568)	8,015
Retention Bonds	0	24,789	0	24,789
	15,507	35,280	(11,443)	39,344

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
W0003	Cecil Newton Park/Garden	11170822	Operating Expenses		10,000		162,179
W0021	Rec Centre - Parks/Gardens	11170822	Operating Expenses		6,175		168,354
W0012	Rec Centre - Bowling Green	11170822	Operating Expenses		5,599		173,953
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	123,392
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		173,953
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	168,589
B5002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(3,911)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		111,089
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		131,089
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	95,089
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	90,089
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	84,089
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	82,089
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	98,546
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	68,546
3100621	PLAN - Consultant Fees	13191022	Operating Revenue			(15,000)	53,546
3090310	COM HOUSE - Grant Income	13191022	Capital Revenue			(125,000)	(71,454)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(81,454)
3050710	EM MGMT - Grants	13191022	Operating Revenue		10,000		(71,454)
3050515	ESL BFB - Capital Grant	13191022	Capital Revenue			(400,000)	(471,454)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Cap	13191022	Capital Expenses		400,000		(71,454)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		178,546
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	159,546
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		169,546
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	119,546
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	109,546
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	104,546
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	99,546
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	89,546
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	64,546
3100110	SAN - Grants	13191022	Operating Revenue		25,000		89,546
2120252	ROADM - Consultants	13191022	Operating Expenses			(30,000)	59,546
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	57,546
3030131	RATES - Rates Levied - Interims	06150323S	Operating Revenue		23,000		80,546
3030246	GEN PUR - Interest Earned - Municipal Funds	06150323S	Operating Revenue		25,000		105,546
3100110	SAN - Grants	06150323S	Operating Revenue			(25,000)	80,546
PE827	Light Attack Fire Vehicle - Capital	06150323S	Capital Expenses			(80,976)	(430)
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Buildi	06150323S	Capital Expenses		750,000		749,570
LC999	Community Housing Project - Land Purchase	06150323S	Capital Expenses		52,000		801,570
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	06150323S	Capital Expenses		135,157		936,727
PC009	Midands Road Garden (Capital)	06150323S	Capital Expenses		25,000		961,727
PC011	Skate Park (Capital)	06150323S	Capital Expenses			(70,650)	891,077
PC012	Mingenew Spring (Capital)	06150323S	Capital Expenses		10,063		901,140
BR0833	Yarragadee - Mingenew-Mullewa Road Bridge (Cap	06150323S	Capital Expenses		800,000		1,701,140
PC003	Cecil Newton Park/Garden (Capital)	06150323S	Capital Expenses			(30,000)	1,671,140
3050515	ESL BFB - Capital Grant	06150323S	Capital Revenue		53,656		1,724,796
3080310	FAMILIES - Grant Funding	06150323S	Capital Revenue			(699,500)	1,025,296
3110310	REC - Grants	06150323S	Capital Revenue			(142,500)	882,796
3120111	ROADC - Roads to Recovery	06150323S	Capital Revenue			(266,000)	616,796
3120113	ROADC - Other Grants - Roads/Streets	06150323S	Capital Revenue			(52,500)	564,296
3120116	ROADC - Other Grants - Bridges	06150323S	Capital Revenue			(534,000)	30,296
3110300	REC - Contributions & Donations	06150323S	Capital Revenue		30,000		60,296
2140221	ADMIN - Information Technology	06150323S	Operating Expenses	30,000			60,296
9264401	Intangible Assets - Software	06150323S	Capital Expenses	(30,000)			60,296
2140221	ADMIN - Information Technology	06150323S	Operating Expenses		29,363		89,659
FE003	ADMIN - Furniture & Equipment (Capital)	06150323S	Capital Expenses			(29,363)	60,296

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
PC012	Mingenew Spring (Capital)	06150323S	Capital Expenses	9,937			60,296
RM999	Road Maintenance General BUA	06150323S	Operating Expenses	(9,937)			60,296
PC011	Skate Park (Capital)	06150323S	Capital Expenses	(29,350)			60,296
W0013	Rec Centre - Main Oval	06150323S	Operating Expenses	10,450			60,296
W0012	Rec Centre - Bowling Green	06150323S	Operating Expenses	9,450			60,296
W0016	Rec Centre - Race Track	06150323S	Operating Expenses	9,450			60,296
				0	3,108,427	(3,048,131)	60,296

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances		
			Timing	Permanent	Timing	Permanent	
Revenue from operating activities	\$	%					
Rates	24,277	1.14%	▲	Change in land use, predominantly for non-rural purposes (backrated) - \$10,900; Change in land use, predominantly for non-rural purposes more than budgeted (interims) -	Expected other interims during the year - \$10,400		
Operating grants, subsidies and contributions	(62,694)	(14.47%)	▼	Received more than budgeted for Main Roads Direct Grant - \$2,000; Recovered bridge repairs from unsuccessful insurance claim from Financial Assistance Grant for bridges - \$37,400; Received more than budgeted for ESL operating grant - \$3,500; Successful Youth Week grant - \$3,000;	Received less than anticipated for Financial Assistance Grant - \$87,500; Anticipated Jobseeker contribution - \$10,000; Anticipated AWARE funding for LEMA review - \$7,600; Anticipated more BBRF Astrotourism funding to be received - \$14,400	Works for the additional funding for the Mingenew Space Precinct Masterplan postponed - \$12,000	
Fees and charges	36,485	13.22%	▲	CBH Lease of land for Lupin storage (Council Resolution # 010912225) - \$30,000; Additional planning application fees - \$3,400;		Less standpipe water usage than anticipated - \$3,000; Less commercial lease than anticipated due to Old Bank building agreement - \$2,600	
Interest earnings	20,057	58.21%	▲	Received better bank interest rate than anticipated - \$19,700			
Other revenue	(201,475)	(30.40%)	▼	Reimbursement of workers compensation claims - \$52,300; Insurance scheme membership contribution more than budgeted - \$3,400; Reimbursement of Dept of Transport training - \$3,100; Additional costs for catering of Northern Country Zone Meeting that is reimbursed - \$2,100; Reimbursement of Mingenew Races advertising - \$3,200	Anticipated more revenue from Dept of Transport transactions - \$242,700; Anticipated debt recovery charges to be reimbursed - \$10,000; Anticipated income from astrotourism events - \$7,000; Anticipated receipt of the Telstra credit - \$6,100		
Profit on disposal of assets	18,688	242.54%	▲	Profit on the sale of the Fire Utility - \$26,400		Anticipated sale of utilities - \$7,600	
Expenditure from operating activities							
Employee costs	(43,529)	(4.05%)	▲	Less maintenance completed at ovals and parks - \$12,200; Less Admin salaries & super due to staff vacancies - \$51,600; Less training and development than budgeted - \$18,400; Less road maintenance completed than budgeted - \$18,500	Less Fringe Benefit than budgeted - \$5,200	Capital portion of overhead allocation - \$73,800 Workers compensation expense (fully refundable) - \$47,900; Additional hours allocated to supervision - \$16,000; Additional recruitment costs and resignation payouts - \$12,400	
Materials and contracts	91,863	9.45%	▼	Less vehicle services completed than budgeted - \$6,200; Used road consultants less than anticipated, IGA proposed purchase, anticipated completion of Public Health Plan, Strategic Community Plan and Community Satisfaction Survey - \$83,600; Less debt collection charges than anticipated - \$2,900; Less elected members training and accommodation - \$9,300; Anticipated payment for the Community Emergency Services Manager - \$8,600; Anticipated invoices for rubbish collection and transfer station management - \$28,700; Less materials for road maintenance than anticipated - \$44,600; Anticipated more OHS expenditure - \$15,200; Anticipated BBRF events to completed - \$15,000; Less legal costs than anticipated - \$7,400; Anticipated receipt of UV valuations - \$5,900; Less minor asset purchased than anticipated - \$4,000; Anticipated LEMA Review to be completed - \$7,600; Less planning applications than anticipated - \$4,800	No doctors services for 3 months - \$18,400; Permit for Yandanooka NE Road Fauna/Flora study postponed - \$15,500;	BFB expenses higher than budgeted - \$8,100 (to be claimed from DFES); Sports ovals maintenance \$10,700 (as approved in budget amendment); Roof repairs to Railway Station - \$3,900; Replace electrical consumer pole and main switchboard in carpark - \$6,100; Additional building certification services - \$3,600; Extra fuel purchased due to overtime worked - \$33,800; Capital portion of plant operation costs - \$9,500	Repair damage to Yarragadee bridge (external insurance claim) - \$37,400 (reimbursed to the Shire); Dept of Communities Attraction & Retention for Regional Childcare Workers grant expense - \$18,000; Altus software required to be an operating expense - \$59,400

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2023**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Depreciation on non-current assets	(121,589)	(5.56%)	▲ Depreciation under budgeted for acquisition purchased during 2021/22 year but transferred to work in progress due to the projects not completed - \$121,600			
Other expenditure	247,399	38.70%	▼ Anticipated more expense from Dept of Transport transactions - \$236,500; Anticipated more expenditure for Community Assistance Scheme - \$15,800			Additional debt recovery expense from 2021/22 - \$4,100
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,732,935)	(30.95%)	▼ LRCI Phase 3 funding for projects transferred earlier than budgeted - \$7,500; Received Railway Station funding - \$8,400	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900; Donations for Mingenew Day Care Facility upgrade - \$25,700	Expected more revenue from flood damage claims - \$1,349,500; Anticipated airstrip funding to be received - \$182,000; Anticipated daycare funding to be received - \$45,100; Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$114,900; Anticipated Roads grants to be received - \$138,600	
Proceeds from disposal of assets	22,182	138.64%	▲	Proceeds on the sale of the Fire Utility - \$38,200	Anticipated sale of canter truck & utilities - \$16,000	
Payments for property, plant and equipment and infrastructure	1,654,876	26.65%	▼ Anticipated further progress for the airstrip upgrade project - \$176,400; Anticipated progress payment for walk trial - \$53,800; Anticipated skate park project to be completed - \$33,200; Anticipated "Big Ears" project to be completed - \$6,400; Anticipated progress on capital building works (APU's, MIG, Tennis clubhouse & Admin) - \$75,700; Anticipated purchase of vehicles & equipment - \$57,900; Expected further progress on	Altus software required to be an operating expense - \$66,000; Completion of flood damage repairs less than anticipated - \$990,100;	Received the Fire utility earlier than anticipated - \$231,000	
Financing activities						
Transfer to reserves	(27,510)	(5094.44%)	▲			Transfer of funds received for Mingenew Day Care Facility upgrade - \$25,700

List of Payments for the Period 1 April to 31 May 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16301	06/04/2023	RMS Regional Media Specialists	Advertising - Mingenew Races 2023 '100 Years'	-2,183.50	
EFT16302	06/04/2023	AUSTRALIA POST	Postage for the period of March 2023	-58.14	
EFT16303	06/04/2023	ATOM SUPPLY HEAD OFFICE	D Shackles; Safety Chains; Grease Gun; Hydration Qwik Stiks; Clip Gloves Hi Vis	-254.08	
EFT16304	06/04/2023	Bunnings Geraldton	Materials for installing signs and formwork	-866.99	
EFT16305	06/04/2023	MOORE AUSTRALIA (WA)	202/23 Rate Comparison Report	-550.00	
EFT16306	06/04/2023	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-50.75	
EFT16307	06/04/2023	Blackbox Control	Subscription for Satellite messaging - 28/03/23 - 27/04/23	-30.00	
EFT16308	06/04/2023	BREEZE CONNECT PTY LTD	Phone Services - March 2023	-260.00	
EFT16309	06/04/2023	CLEANAWAY	Management and Admin charges - March 2023	-11,070.51	
EFT16310	06/04/2023	Mingenew CO-OPERATIVE BULK HANDLING LTD (CBH)	Destination Freight Fee on Donated Grain	-642.69	
EFT16311	06/04/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-738.31	
EFT16312	06/04/2023	Barbara CARTER	Lunches for Seniors 13/3/23 & 27/3/23	-240.00	
EFT16313	06/04/2023	Landgate	GRV Schedule No: G2023/1	-71.80	
EFT16314	06/04/2023	Department of Mines, Industry Regulation & Safety	BSL Payment for February 2023	-56.65	
EFT16315	06/04/2023	DONGARA LAUNDRY SERVICE	Table cloths laundered from Country Zone meeting	-40.00	
EFT16316	06/04/2023	Doongurra Civil Mining	Claim 1: Removal of vegetation clearing; Prep subgrade; Top soil removal	-184,867.65	
EFT16317	06/04/2023	DAZ FAB ENGINEERING	Welding of Big Ears statue	-528.00	
EFT16318	06/04/2023	GRACE FANNING	Payroll Deductions/Contributions	-765.99	
EFT16319	06/04/2023	GH COUNTRY COURIERS	Silver Chain Freight - 23/3/2023	-75.24	
EFT16320	06/04/2023	INFINITUM TECHNOLOGIES	Management Service Agreement - 1/4/23 to 31/4/23	-7,265.94	
EFT16321	06/04/2023	INTERFIRE AGENCIES PTY LTD	Bush Fire Wildlander FireFighting Jacket	-128.08	
EFT16322	06/04/2023	INDUSTRIAL POWER EQUIPMENT PTY LTD T/AS GARPEN	11HP Electric Start Diesel Engine	-1,786.99	
EFT16323	06/04/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight on signs	-198.08	
EFT16324	06/04/2023	LANDWEST PLANNING CONSULTANTS	Scope of Works and Fee Proposal 1. Prepare local government authority. 2. Application to Landgate Geographic Names Committee for road name for the proposed portion of road reserve to be created on DP422939. We will seek advice as to whether the matter requires a formal Council resolution. 3. Advise the surveyor and local government outcome of the determination. 4. Consultations with the client, agencies, and local government as required. 5. Disbursements.	-1,595.00	
EFT16325	06/04/2023	LATERAL ASPECT	Service Fee March 2023	-4,583.33	
EFT16326	06/04/2023	LENANE HOLDINGS	Gravel cartage on Yandanooka North East Road (1988m3)	-15,985.51	
EFT16327	06/04/2023	LGRCEU	Payroll Deductions/Contributions	-22.00	
EFT16328	06/04/2023	Mitchell & Brown	362L TCL Fridge; Chef Electric Freestanding oven; 20L Panasonic microwave; Dyson Cinetic Ball vacuum cleaner	-2,523.00	
EFT16329	06/04/2023	Mingenew Spring Caravan Park	RFDS Dental Clinic Accommodation 20 March - 24 March x 2 rooms	-1,016.00	
EFT16330	06/04/2023	MCLEODS	Legal Costs - 48 King Street (B Lambley) - court hearing	-259.60	
EFT16331	06/04/2023	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Various refreshments for admin, council meeting & seniors	-190.37	
EFT16332	06/04/2023	NEXIA PERTH PTY LTD	Independent Audit of Drought Communities Programme Grant Acquittal	-660.00	

Chq/EFT	Date	Name	Description	Amount	Total
EFT16333	06/04/2023	Officeworks	Various stationery	-186.83	
EFT16334	06/04/2023	FueleX (Oiltech)	Fuel usage 1/3/2023 to 31/3/2023	-10,752.76	
EFT16335	06/04/2023	Quantum Surveys	Contour and Feature Survey Lot 65 & 377 Victoria Road	-4,664.00	
EFT16336	06/04/2023	Staff	Reimbursement - Staff Diary	-6.00	
EFT16337	06/04/2023	Telstra Limited	Phone Services to 21 April 2023	-1,028.55	
EFT16338	06/04/2023	TOTAL UNIFORMS	Staff Protective Clothing	-269.14	
EFT16339	06/04/2023	DAMSTRA TECHNOLOGY PTY LTD	eLearning monthly SAAS Fee for March 2023 & contractor/employee inductions	-512.60	
EFT16340	06/04/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - 13/3/23 and 29/3/23	-1,018.88	
EFT16341	06/04/2023	WA Police & Community Youth Centre (Inc)	Youth Week - Laser Tag	-3,300.00	
EFT16342	13/04/2023	Orion Solar Pty Ltd	Supply of Airstrip Lighting	-61,120.40	
EFT16343	20/04/2023	Five Star Business & Communications	Kyocera billing for March 2023	-250.28	
EFT16344	20/04/2023	AMPAC	Debt recovery costs on overdue rates - March 2023	-781.00	
EFT16345	20/04/2023	Astro Star Tours	Astro photography workshops April 11th and 12th	-1,782.00	
EFT16346	20/04/2023	BOLTS-R-US	Mixed supplies for Yandanooka NE Rd works	-443.16	
EFT16347	20/04/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-738.31	
EFT16348	20/04/2023	CIVIC LEGAL	Legal fees in regard to deceased estate	-13,503.20	
EFT16349	20/04/2023	CRAIGES AUTO ELECTRICAL & AIRCONDITIONING	Fit battery isolater Fast Attack Fire Utility	-336.55	
EFT16350	20/04/2023	CONNECT HEARING	Audiometric Testing (baseline) for Staff Member - 24 March 2023	-99.00	
EFT16351	20/04/2023	DONGARA DRILLING AND ELECTRICAL	Investigate and repair power issues at main oval	-448.36	
EFT16352	20/04/2023	ELDERS LIMITED	Cement for Coalseam Rd Culvert	-480.00	
EFT16353	20/04/2023	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT16354	20/04/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs 06/04/23	-55.44	
EFT16355	20/04/2023	GHD PTY LTD	Works undertaken March 2023 - Yandanooka NE Rd	-18,683.53	
EFT16356	20/04/2023	ROBERT HITCHCOCK	Progress payment for repairs to Big Ears Sculpture.	-4,000.00	
EFT16357	20/04/2023	JASON SIGN MAKERS	BBRF sign for Railway Station	-150.98	
EFT16358	20/04/2023	JOBLINK MIDWEST (INC)	Posting of Customer Service Officer and Leading Hand/Final Trim Operator Adverts to Midwest Jobseeker website	-66.00	
EFT16359	20/04/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight costs for delivery of bushfire brigade uniforms	-54.84	
EFT16360	20/04/2023	Staff	Reimbursement for cost of uniforms - Depot staff	-343.00	
EFT16361	20/04/2023	LGRCEU	Payroll Deductions/Contributions	-22.00	
EFT16362	20/04/2023	MIDWEST MOWERS & SMALL ENGINES	Chainsaw and Generator repairs	-894.20	
EFT16363	20/04/2023	Mingenew Spring Caravan Park	1 Caravan site and 4 tent sites for 13th April for WA Astrotourism	-128.00	
EFT16364	20/04/2023	Mills Oakley Lawyers	Review of Employment Letter to align with new Industrial Relation laws	-1,320.00	
EFT16365	20/04/2023	Officeworks	Stationery Supplies for Admin	-576.96	
EFT16366	20/04/2023	Quantum Surveys	Final Subdivisional Approval, Statutory Fees and Disbursements for Yandanooka North-East Road	-13,835.30	
EFT16367	20/04/2023	REGIONAL EARLY EDUCATION AND DEVELOPMENT INC. (REED)	Accommodation Subsidy, Relocation and Advertising costs for Attraction and Retention Funding.	-19,800.00	
EFT16368	20/04/2023	NUTRIEN AG SOLUTIONS LIMITED	Chlorpos for Hockey Oval	-487.69	
EFT16369	20/04/2023	SEEK LIMITED	12 month Branded Ad Budget in advance (discounted) - 75% PWO Recruitment, 25% Admin Recruitment	-1,155.00	
EFT16370	20/04/2023	Telstra Limited	ADSL Phone services - 25/03/23 to 24/04/23	-264.49	

Chq/EFT	Date	Name	Description	Amount	Total
EFT16371	20/04/2023	Think Water Geraldton	Hose, clamps and connectors for water pump	-629.07	
EFT16372	20/04/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services animal control and fire services - 06/04/23 & 13/04/23	-574.75	
EFT16373	27/04/2023	Doongurra Civil Mining	Claim 2 - Alignment Construction Yandanooka NE Road	-161,100.77	
EFT16374	04/05/2023	Five Star Business & Communications	Kyocera billing for April 2023	-127.95	
EFT16375	04/05/2023	AUSTRALIA POST	Postage for the period of 01/04/23 to 30/04/23	-186.88	
EFT16376	04/05/2023	AMPAC	Debt recovery costs on overdue rates - April 2023	-104.50	
EFT16377	04/05/2023	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of March 2023	-164.01	
EFT16378	04/05/2023	APEX MIDWEST	Carry out supply and replcaement of failed motor of AC in Turf Bar	-2,071.74	
EFT16379	04/05/2023	BOC GASES	Gas cyclinders: Oxy, acetylene, Argoshield, Cellamix	-49.12	
EFT16380	04/05/2023	BLACKWOODS	Battery operated grease guns, gerry can and hand cleaner.	-619.20	
EFT16381	04/05/2023	CLEANAWAY	Transfer Station Management and Admin Fees - April 2023	-9,486.76	
EFT16382	04/05/2023	CORSIGN WA	School bus stop signs - Children Crossing	-607.20	
EFT16383	04/05/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-738.31	
EFT16384	04/05/2023	Barbara CARTER	Lunches for seniors including kitchen hire 11/04/23 & 24/04/23	-240.00	
EFT16385	04/05/2023	Dongara IGA	Catering for Astrotourism Event - April 2023	-89.17	
EFT16386	04/05/2023	ELDERS LIMITED	Steel posts for Cecil Newton Park - Big Ears	-121.00	
EFT16387	04/05/2023	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT16388	04/05/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs 28/04/23	-47.52	
EFT16389	04/05/2023	ROBERT HITCHCOCK	Final Payment for Repairs to Big Ears	-4,540.00	
EFT16390	04/05/2023	Irwin Plumbing Services	Fix burst pipe at Shire Hall toilet block	-2,233.00	
EFT16391	04/05/2023	INFINITUM TECHNOLOGIES	Service: Azure Virtual PBX - 09/04/23 to 08/05/23	-132.00	
EFT16392	04/05/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for school bus stop signs and road signage for Yandanooka NE Rd	-80.68	
EFT16393	04/05/2023	LATERAL ASPECT	TV & Social Media Advertising - Astrotourism	-11,086.72	
EFT16394	04/05/2023	LA3 PTY LTD	Design development of trail for Mingenew Hill - Site Visit - investigation & optioneering	-4,427.50	
EFT16395	04/05/2023	LGRCEU	Payroll Deductions/Contributions	-22.00	
EFT16396	04/05/2023	ML COMMUNICATIONS	Installation of Cellfi and UHF unit into 1MI and Cellfi unit into Rapid Attack Fire unit. Installation of charging point into Fire truck for infrared Camera	-5,013.86	
EFT16397	04/05/2023	GERALDTON TOYOTA	40,000km service + new key battery - Prado	-785.63	
EFT16398	04/05/2023	Mingenew Spring Caravan Park	Site costs for Vans 12 & 14 - 01/03/23 to 30/04/23 - No Occupancy	-4,270.00	
EFT16399	04/05/2023	MINGENEW TYRE SERVICES PTY LTD	Tyres for Caterpillar Truck M1127	-2,732.58	
EFT16400	04/05/2023	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Seniors Activities, Staff BBQ, Council Meeting and Admin - April 2023	-327.78	
EFT16401	04/05/2023	Shire of Chapman Valley	Planning services - January to March 2023	-2,277.00	
EFT16402	04/05/2023	S & K ELECTRICAL PTY LTD	Electrical repair work to Admin, Railway Station, Karara House and APUs 1, 3, 5 & 6	-3,908.10	
EFT16403	04/05/2023	SUN CITY BATTERIES	Solar controller for traffic lights	-123.50	
EFT16404	04/05/2023	Telstra Limited	Satellite phone services - 22/04/23 to 21/05/23	-45.00	
EFT16405	04/05/2023	Think Water Geraldton	Pipe fittings for water carting	-638.75	
EFT16406	04/05/2023	DAMSTRA TECHNOLOGY PTY LTD	Monthly SAAS Fee and usage charges for April 2023	-464.20	
EFT16407	04/05/2023	WESTRAC PTY LTD	Fuel cap for grader M1541	-197.65	

Chq/EFT	Date	Name	Description	Amount	Total
EFT16408	04/05/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Animal and Fire Services - April 2023	-418.00	
EFT16409	04/05/2023	ZED ELECT	Replace electrical consumer pole and main switchboard in carpark at Railway Station	-5,868.09	
EFT16410	05/05/2023	MCINTOSH HOLDINGS PTY LTD	Supply 1 x 2022 Fuso Canter with 3 way tipping tray	-108,625.00	
EFT16411	05/05/2023	Telstra Limited	Phone Services 22/04/23 to 21/05/23	-695.04	
EFT16412	09/05/2023	Doongurra Civil Mining	Claim 3 for work on new alignment of Yandanooka North East Road	-156,478.40	
EFT16413	16/05/2023	Meck Civil Pty Ltd	Road realignment works - Yandanooka North East Road (BS)	-45,540.00	
EFT16414	18/05/2023	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of April 2023	-203.50	
EFT16415	18/05/2023	Bunnings Geraldton	Fencing for Big ears, Panels, posts, gate and associated parts plus Timber for edge. Consumables - Electrical tape, duck tape, cord, cord roler,danger tape.	-2,044.10	
EFT16416	18/05/2023	Bedrock Electrical Services	Investigate and repair RCD fault at Yandi Hall.	-622.60	
EFT16417	18/05/2023	BREEZE CONNECT PTY LTD	Phone Services - April 2023	-260.00	
EFT16418	18/05/2023	CORSIGN WA	Assorted signage for Yandanooka NE RD	-1,980.00	
EFT16419	18/05/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-738.31	
EFT16420	18/05/2023	Landgate	UV valuation roll and mining tenements roll	-354.50	
EFT16421	18/05/2023	DONGARA DRILLING AND ELECTRICAL	Water pump for Cecil Newton Park. Reticulation Supplies for Race Track	-894.34	
EFT16422	18/05/2023	ELDERS LIMITED	Concrete, star pickets, droppers and marker pens for Coalseam Rd (RRG)	-1,472.50	
EFT16423	18/05/2023	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT16424	18/05/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs 14/04/23	-130.68	
EFT16425	18/05/2023	CITY OF GREATER GERALDTON	Building Certification Services - January to March 2023	-863.08	
EFT16426	18/05/2023	GHD PTY LTD	EPAR works - DRFAWA TC Seroja - March to April 2023 - Yarragadee West Rd, Mooriary Rd and Strawberry NE Rd	-12,772.05	
EFT16427	18/05/2023	GLASS CO	Replacement shower screen - 25 Shenton St	-1,710.62	
EFT16428	18/05/2023	IT Vision	Altus Payroll Play Account Subscription - March 2023	-275.00	
EFT16429	18/05/2023	Shire Of Irwin	Environmental Health Officer Services - March 2023	-2,708.29	
EFT16430	18/05/2023	Irwin Plumbing Services	Pump out caravan dump point	-3,770.80	
EFT16431	18/05/2023	INFINITUM TECHNOLOGIES	Managed service agreement - 01/05/23 - 31/05/23	-6,858.94	
EFT16432	18/05/2023	LA3 PTY LTD	Concept Drawing for Daycare facility, Drafting works Town Hall and Shade Shelter Design - Hockey Oval	-4,730.00	
EFT16433	18/05/2023	LGRCEU	Payroll Deductions/Contributions	-22.00	
EFT16434	18/05/2023	Moora Toyota	45k service for 177MI - Toyota Rav4	-315.39	
EFT16435	18/05/2023	Mingenew Hotel Motel	Workers accommodation for the Yandanooka NE Road realignment project	-15,290.00	
EFT16436	18/05/2023	MINGENEW TYRE SERVICES PTY LTD	Battery for Traffic lights	-943.98	
EFT16437	18/05/2023	Staff	Relocation expenses - Staff	-6,000.00	
EFT16438	18/05/2023	Natsync Environmental	Bat box workshop at Mingenev Primary School - May 2023 (CAS)	-2,985.00	
EFT16439	18/05/2023	Officeworks	Stationery and water for Admin and Depot	-548.53	
EFT16440	18/05/2023	FueleX (Oiltech)	Fuel Usage April 2023	-11,025.45	
EFT16441	18/05/2023	MCINTOSH HOLDINGS PTY LTD	3rd Party Insurance - MI599	-300.95	
EFT16442	18/05/2023	PEST A KILL WA	Exterra Renewal 27/04/23 to 27/04/24 - 23 Field St	-660.00	
EFT16443	18/05/2023	PEMCO DIESEL PTY LTD	Onsite Service - Canter MI4855	-9,997.71	

Chq/EFT	Date	Name	Description	Amount	Total
EFT16444	18/05/2023	Telstra Limited	ADSL Phone Services - 25/04/23 - 24/05/23	-452.92	
EFT16445	18/05/2023	WESTRAC PTY LTD	2 x Cutting edges for Cat Grader	-609.22	
EFT16446	18/05/2023	WA CONTRACT RANGER SERVICES PTY LTD	Animal and Fire Services Ranger Visits 03/05/23 & 10/05/23	-522.50	
EFT16447	18/05/2023	WA STABILISATION PTY LTD	Cement stabilising to Coalseam Road (RRG)	-249,503.56	
EFT16448	30/05/2023	Meck Civil Pty Ltd	Day rates for realignment of Yandanooka NE Rd	-23,661.00	-1,308,481.43
DD10252.1	03/04/2023	Department of Mines, Industry Regulation & Safety	Bond deduction 17526/23 Silverchain - 34 William Street	-160.00	
DD10252.5	06/04/2023	De Lage Landen Pty Ltd (DLL)	Copier Lease April 2023	-356.80	
DD10250.1	12/04/2023	BEAM	Superannuation contribution & employee deductions for PPE090423	-9,350.44	
DD10259.4	17/04/2023	BUSINESS1300 PTY LTD	Live Answering Services April 2023	-99.00	
DD10256.1	20/04/2023	SYNERGY	Various electricity accounts for the period 25/2/23 to 14/4/23	-4,390.29	
DD10256.2	20/04/2023	WATER CORPORATION	Various water accounts for water usage to 5/4/23 and service charges to 30/4/23	-6,198.77	
DD10267.1	21/04/2023	BP Australia Pty Ltd	Fuel useage March 2023	-1,100.09	
DD10262.1	26/04/2023	BEAM	Superannuation contributions and employee deductions for PPE230423	-9,254.07	
DD10285.1	01/05/2023	NODE ONE PTY LTD	Fixed Wireless Services May 2023	-140.00	
DD10287.1	01/05/2023	NAB BUSINESS VISA	Credit card transactions for April 2023. Card fees & charges; WA Newspapers monthly subscription; Zoom monthly subscription; Garmin satellite services fee; Dropbox subscription for Strategic Community Plan consultant; DOT swapping shire plates on vehicles; Sydney Tools diamond core drill w bit & extension; WA Planing copy of Yandanooka NE Road plan; Interflora ANZAC Day Wreath; Notarial seals bx 100; DOT Learners Permit for L Liebminger; Bunnings Irrigation controller, popup sprinklers & cleats for 23 Field St; irrigation controler for 25 Shenton Street	-3,960.72	
DD10285.6	05/05/2023	De Lage Landen Pty Ltd (DLL)	Copier Lease May 2023	-356.80	
DD10283.1	10/05/2023	BEAM	Superannuation contributions and employee deductions for PPE 07/05/23	-8,850.41	
DD10297.2	15/05/2023	BUSINESS1300 PTY LTD	Live Answering Services May 2023	-99.00	
DD10289.1	16/05/2023	Australian Taxation Office	April BAS	-1,706.79	
DD10297.3	16/05/2023	Department Of Transport	DOT Licensing Transactions: 12/05/2023	-147.20	
DD10294.1	17/05/2023	SYNERGY	Various Electricity Accounts for the period 24/2/23 to 9/5/23	-9,320.06	
DD10297.4	17/05/2023	Department Of Transport	DOT Licensing Transactions: 15/05/2023	-2,075.30	
DD10297.6	18/05/2023	Department of Mines, Industry Regulation & Safety	Bond: R Warren - U3/45 King St	-484.00	
DD10299.1	22/05/2023	SYNERGY	Yandanooka Hall Electricity for the period 28/2/23 to 24/4/23	-128.99	
DD10307.4	22/05/2023	Department of Mines, Industry Regulation & Safety	Pet Bond - S Noon - 23 Field Street	-260.00	
DD10307.6	22/05/2023	BP Australia Pty Ltd	Fuel Useage April 2023	-1,204.03	
DD10307.7	23/05/2023	Department of Mines, Industry Regulation & Safety	Bond - 33 Victoria Rd - P Lawson	-484.00	
DD10301.1	24/05/2023	BEAM	Superannuation contribution & employee deductions for PPE21/05/2023	-8,480.80	

Chq/EFT	Date	Name	Description	Amount	Total
DD10319.1	31/05/2023	NAB BUSINESS VISA	Credit card fees & charges May 2023; WA Newspapers monthly subscription; Zoom monthly subscription; Garmin Satellite Communication and inControl user plan fees; City of Melville parking for Partnering IT Vision event; Kinross IGE meat for staff bbq; Four Points Hotel accommodation for H Sternick Moore Finance workshop; Perth Diesel Performance LED Driving Light Kit for 177MI; Bunnings Tarzan Grip mounting tape; Perth CC parking J Clapham; Officeworks plastic chair mat for J Clapham home office; Bunnings replacement Makita Angle grinder; Bunnings door knob & screws 23 Field St; Mach One rubber wheel for depot; Parkquest 2 x 20L Seacol; Bunnings smoke alarm & lights for 25 Shenton; Wilson Parking for 29/5 Arrowsmith Hub meeting; People & Culture seminar E Greaves; LGIS Getting back to work seminar 20/7/23 E Greaves; Bunnings smoke alarm 25 Shenton; Bunnings Expanda Foam x 12 for 21 Victoria; Bunnings irrigation sprinkler & fittings for 23 Field St; Bunnings masonry screws metal cleaner, red oxide & wire brush for Skate Park; O'Briens laser driving lights for 108MI; Dongara Building small tools & tie downs for Skate Park; Kennards Hire road saw hire for Yandanooka NE project; DOT plate transfer from state to MI599 for new Canter.	-4,295.62	
					-72,903.18
DD10252.2	03/04/2023	Department Of Transport	DOT Licensing Transaction: 30/03/2023	-1,003.60	
DD10252.3	04/04/2023	Department Of Transport	DOT Licensing Transaction: 31/03/2023	-3,436.15	
DD10252.4	05/04/2023	Department Of Transport	DOT Licensing Transaction: 03/04/2023	-2,205.05	
DD10252.6	06/04/2023	Department Of Transport	DOT Licensing Transaction: 04/04/2023	-1,296.55	
DD10252.7	11/04/2023	Department Of Transport	DOT Licensing Transaction: 05/04/2023	-3,145.00	
DD10252.8	12/04/2023	Department Of Transport	DOT Licensing Transactions: 06/04/2023	-6,030.10	
DD10259.1	13/04/2023	Department Of Transport	DOT Licensing Transactions: 11/04/2023	-1,396.45	
DD10259.2	14/04/2023	Department Of Transport	DOT Licensing Transactions: 12/04/2023	-574.40	
DD10259.3	17/04/2023	Department Of Transport	DOT Licensing Transactions: 13/04/2023	-861.65	
DD10259.5	18/04/2023	Department Of Transport	DOT Licensing Transactions: 14/04/2023	-49.45	
DD10259.6	20/04/2023	Department Of Transport	DOT Licensing Transactions: 18/04/2023	-1,294.40	
DD10268.2	21/04/2023	Department Of Transport	DOT Licensing Transactions: 19/04/2023	-1,569.10	
DD10268.1	24/04/2023	Department Of Transport	DOT Licensing Transactions: 20/04/2023	-1,112.25	
DD10268.3	26/04/2023	Department Of Transport	DOT Licensing Transactions: 21/04/2023	-261.90	
DD10268.4	27/04/2023	Department Of Transport	DOT Licensing Transactions: 24/04/2023	-768.10	
DD10268.5	28/04/2023	Department Of Transport	DOT Licensing Transactions: 26/04/2023	-2,791.90	
DD10285.2	01/05/2023	Department Of Transport	DOT Licensing Transactions: 27/04/2023	-7,667.40	
DD10285.3	02/05/2023	Department Of Transport	DOT Licensing Transactions: 28/04/2023	-44.30	
DD10285.4	03/05/2023	Department Of Transport	DOT Licensing Transactions: 01/05/2023	-2,708.75	
DD10285.5	04/05/2023	Department Of Transport	DOT Licensing Transactions: 02/05/2023	-249.20	
DD10285.7	05/05/2023	Department Of Transport	DOT Licensing Transactions: 03/05/2023	-234.80	
DD10285.8	08/05/2023	Department Of Transport	DOT Licensing Transactions: 04/05/2023	-2,659.55	
DD10285.9	09/05/2023	Department Of Transport	DOT Licensing Transactions: 05/05/2023	-709.50	
DD10297.1	15/05/2023	Department Of Transport	DOT Licensing Transactions: 11/05/2023	-1,473.90	

Chq/EFT	Date	Name	Description	Amount	Total
DD10297.5	18/05/2023	Department Of Transport	DOT Licensing Transactions: 16/05/2023	-648.20	
DD10307.1	19/05/2023	Department Of Transport	DOT Licensing Transactions: 17/05/2023	-46.80	
DD10307.5	22/05/2023	Department Of Transport	DOT Licensing Transactions: 18/05/2023	-37.00	
DD10307.8	23/05/2023	Department Of Transport	DOT Licensing Transactions: 19/05/2023	-1,433.15	
DD10307.9	24/05/2023	Department Of Transport	DOT Licensing Transactions: 22/05/2023	-218.90	
DD10307.10	25/05/2023	Department Of Transport	DOT Licensing Transactions: 23/05/2023	-1,129.25	
DD10307.11	26/05/2023	Department Of Transport	DOT Licensing Transactions: 24/05/2023	-16.35	
DD10307.2	29/05/2023	Department Of Transport	DOT Licensing Transactions: 25/05/2023	-860.30	
DD10307.3	30/05/2023	Department Of Transport	DOT Licensing Transactions: 26/05/2023	-4,714.75	
DD10312.1	31/05/2023	Department Of Transport	DOT Licensing Transactions: 29/05/2023	-966.35	-53,614.50
			Net Payroll April	-81,988.62	
			Net Payroll May	-75,669.74	-157,658.36
				-1,592,657.47	-1,592,657.47

SHIRE OF MINGENEW
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire of Mingenew is a safe, inclusive and connected community with a thriving local economy that provides opportunity for all to succeed.

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,447,031	2,208,660	2,184,413
Grants, subsidies and contributions	11	918,867	356,766	886,902
Fees and charges	14	295,996	312,660	304,262
Interest revenue	12(a)	63,449	54,517	12,740
Other revenue	12(b)	460,634	498,193	724,919
		4,185,977	3,430,796	4,113,236
Expenses				
Employee costs		(1,454,868)	(1,159,731)	(1,235,494)
Materials and contracts		(1,289,120)	(900,197)	(904,521)
Utility charges		(86,210)	(73,557)	(83,800)
Depreciation	6	(2,471,973)	(2,307,621)	(2,382,070)
Finance costs	12(d)	(21,450)	(2,450)	(8,383)
Insurance		(166,729)	(155,561)	(146,784)
Other expenditure		(451,505)	(417,643)	(697,416)
		(5,941,855)	(5,016,760)	(5,458,468)
		(1,755,878)	(1,585,964)	(1,345,232)
Capital grants, subsidies and contributions	11	4,455,100	4,125,622	8,087,764
Profit on asset disposals	5	21,750	26,393	7,705
Loss on asset disposals		0	0	(7,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	2,764	0
		4,476,850	4,154,779	8,088,469
Net result for the period		2,720,972	2,568,815	6,743,237
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,720,972	2,568,815	6,743,237

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF MINGENEW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		2,447,031	2,141,665	2,194,413
Grants, subsidies and contributions		918,867	1,204,209	1,436,902
Fees and charges		295,996	312,660	304,262
Interest revenue		63,449	54,517	12,740
Goods and services tax received		0	101,859	100,000
Other revenue		460,634	498,193	724,919
		4,185,977	4,313,103	4,773,236
Payments				
Employee costs		(1,454,868)	(1,225,925)	(1,260,494)
Materials and contracts		(1,289,120)	(1,952,249)	(1,516,342)
Utility charges		(86,210)	(73,557)	(83,800)
Finance costs		(21,450)	(2,965)	(8,383)
Insurance		(166,729)	(155,561)	(146,784)
Other expenditure		(451,505)	(417,643)	(697,416)
		(3,469,882)	(3,827,900)	(3,713,219)
Net cash provided by (used in) operating activities	4	716,095	485,203	1,060,017
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,312,000)	(740,679)	(2,815,157)
Payments for construction of infrastructure	5(b)	(2,608,000)	(4,343,399)	(6,374,941)
Capital grants, subsidies and contributions		4,455,100	4,125,622	8,087,764
Proceeds from sale of property, plant and equipment	5(a)	153,900	38,182	26,862
Net cash provided by (used in) investing activities		(1,311,000)	(920,274)	(1,075,472)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(87,403)	(55,331)	(57,041)
Payments for principal portion of lease liabilities	8	(3,187)	(3,675)	(3,187)
Proceeds from new borrowings	7(a)	400,000	0	0
Net cash provided by (used in) financing activities		309,410	(59,006)	(60,228)
Net increase (decrease) in cash held		(285,495)	(494,077)	(75,683)
Cash at beginning of year		1,509,994	2,004,070	2,004,070
Cash and cash equivalents at the end of the year	4	1,224,499	1,509,993	1,928,387

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23 Actual	2022/23
	NOTE	Budget	Estimated	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 2,447,031	\$ 2,208,660	\$ 2,184,413
Grants, subsidies and contributions	11	918,867	356,766	886,902
Fees and charges	14	295,996	312,660	304,262
Interest revenue	12(a)	63,449	54,517	12,740
Other revenue	12(b)	460,634	498,193	724,919
Profit on asset disposals	5	21,750	26,393	7,705
Fair value adjustments to financial assets at fair value through profit or loss		0	2,764	0
		4,207,727	3,459,953	4,120,941
Expenditure from operating activities				
Employee costs		(1,454,871)	(1,159,731)	(1,235,494)
Materials and contracts		(1,289,120)	(900,197)	(904,521)
Utility charges		(86,210)	(73,557)	(83,800)
Depreciation	6	(2,471,973)	(2,307,621)	(2,382,070)
Finance costs	12(d)	(21,450)	(2,450)	(8,383)
Insurance		(166,729)	(155,561)	(146,784)
Other expenditure		(451,505)	(417,643)	(697,416)
Loss on asset disposals	5	0	0	(7,000)
		(5,941,858)	(5,016,760)	(5,465,468)
Non-cash amounts excluded from operating activities	3(b)	2,450,223	2,278,464	2,381,365
Amount attributable to operating activities		716,092	721,657	1,036,838
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	4,455,100	4,125,622	8,087,764
Proceeds from disposal of assets	5	153,900	38,182	26,862
		4,609,000	4,163,804	8,114,626
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(3,312,000)	(740,679)	(2,815,157)
Payments for construction of infrastructure	5(b)	(2,608,000)	(4,343,399)	(6,374,941)
		(5,920,000)	(5,084,078)	(9,190,098)
Amount attributable to investing activities		(1,311,000)	(920,274)	(1,075,472)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	400,000	0	0
		400,000	0	0
Outflows from financing activities				
Repayment of borrowings	7(a)	(87,403)	(55,330)	(57,041)
Payments for principal portion of lease liabilities	8	(3,187)	(3,675)	(3,187)
Transfers to reserve accounts	9(a)	(64,502)	(28,050)	(493,607)
		(155,092)	(87,055)	(553,835)
Amount attributable to financing activities		244,908	(87,055)	(553,835)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	350,000	635,672	592,469
Amount attributable to operating activities		716,092	721,657	1,036,838
Amount attributable to investing activities		(1,311,000)	(920,274)	(1,075,472)
Amount attributable to financing activities		244,908	(87,055)	(553,835)
Surplus or deficit at the end of the financial year	3	0	350,000	0

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF MINGENEW
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget 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, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 4 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget 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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV - Mingenew	Gross Rental	0.155660	132	1,183,104	184,162			184,162	187,497	186,415
GRV - Yandanooka	Gross Rental	0.155660	1	8,892	1,384			1,384	2,210	2,210
GRV - Commercial	Gross Rental	0.155660	17	555,472	86,465			86,465	89,181	69,187
GRV - Industrial	Gross Rental	0.155660	1	12,480	1,943			1,943	1,987	1,987
UV - Rural	Unimproved	0.009676	111	204,128,000	1,975,143	15,000		1,990,143	1,797,792	1,765,082
UV - Mining	Unimproved	0.009676	0	0	0			0	0	0
Total general rates			262	205,887,948	2,249,097	15,000	0	2,264,097	2,078,667	2,024,881
		Minimum								
(ii) Minimum payment		\$								
GRV - Mingenew	Gross Rental	840	66	27,340	55,440			55,440	50,803	49,660
GRV - Yandanooka	Gross Rental	840	1	4,992	840			840	0	0
GRV - Commercial	Gross Rental	840	10	11,160	8,400			8,400	6,876	6,876
GRV - Industrial	Gross Rental	840	3	2,786	2,520			2,520	2,292	2,292
UV - Rural	Unimproved	1,263	21	1,038,700	26,523			26,523	25,256	25,256
UV - Mining	Unimproved	1,263	22	129,789	27,786			27,786	23,963	21,812
Total minimum payments			123	1,214,767	121,509	0	0	121,509	109,190	105,896
Total general rates and minimum payments			385	207,102,715	2,370,606	15,000	0	2,385,606	2,187,857	2,130,777
(iv) Ex-gratia rates										
CBH					62,537			62,537	55,063	54,741
Total ex-gratia rates			1	N/A	62,537	0	0	62,537	55,063	54,741
					2,433,143	15,000	0	2,448,143	2,242,920	2,185,518
Waivers or Concessions (Refer note 2(d))								(1,112)	(34,260)	(1,105)
Total rates					2,433,143	15,000	0	2,447,031	2,208,660	2,184,413

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
Option one				
Single full payment	25/8/2023	0	0.0%	11.0%
Option two				
First instalment	25/8/2023	0	5.5%	11.0%
Second instalment	20/10/2023	17	5.5%	11.0%
Option three				
First instalment	25/8/2023	17	5.5%	11.0%
Second instalment	20/10/2023	17	5.5%	11.0%
Third instalment	15/12/2023	17	5.5%	11.0%
Fourth instalment	16/2/2023	17	5.5%	11.0%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	2,000	2,000
Instalment plan interest earned	4,200	2,649	4,200
Unpaid rates and service charge interest earned	3,800	3,874	3,800
	10,000	8,523	10,000

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV - Yandanooka	Rate	Concession	50.0%	\$	\$ 1,112	\$ 1,105	\$ 1,105	GRV properties within Yandanooka	Recognise the reduced level of service provided
GRV - Commercial	Rate	Waiver	33.3%		0	33,155	0	Phase in change in methodology	Recognise the impact on the ratepayer
					1,112	34,260	1,105		

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Lease liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	1,224,499	1,509,994	1,928,388
	472,690	472,690	134,578
	5,050	5,050	4,228
	155,200	155,200	
	1,857,439	2,142,934	2,067,194
	(218,344)	(218,341)	(336,268)
	(985,651)	(985,651)	(676,424)
8	(11,813)	(3,187)	(488)
7	(312,597)	(87,403)	1,710
	(92,603)	(92,603)	(92,603)
	(1,621,008)	(1,387,185)	(1,104,073)
	236,431	755,749	963,121
3(c)	(236,431)	(405,749)	(963,121)
	0	350,000	0

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of 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.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Fair value adjustments to financial assets at fair value through profit and loss
 Add: Loss on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(21,750)	(26,393)	(7,705)
		(2,764)	
5	0	0	7,000
6	2,471,973	2,307,621	2,382,070
	2,450,223	2,278,464	2,381,365

(c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(653,444)	(588,942)	(1,054,501)
	312,597	87,403	(1,710)
	11,813	3,187	488
	92,603	92,603	92,603
	(236,431)	(405,749)	(963,120)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 recognises revenue for the prepaid rates that have not been refunded.

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.

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 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.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 1,224,499	\$ 1,509,994	\$ 1,928,388
Total cash and cash equivalents		1,224,499	1,509,994	1,928,388
Held as				
- Unrestricted cash and cash equivalents	3(a)	571,055	921,052	197,463
- Restricted cash and cash equivalents	3(a)	653,444	588,942	1,730,925
		1,224,499	1,509,994	1,928,388
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		653,444	588,942	1,730,925
		653,444	588,942	1,730,925
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	653,444	588,942	1,054,501
Unspent capital grants, subsidies and contribution liabilities		0	0	676,424
		653,444	588,942	1,730,925
Reconciliation of net cash provided by operating activities to net result				
Net result		2,720,972	2,568,813	6,743,236
Depreciation	6	2,471,973	2,307,621	2,382,070
(Profit)/loss on sale of asset	5	(21,750)	(26,393)	(705)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(2,764)	
(Increase)/decrease in receivables		0	580,798	943,179
(Increase)/decrease in inventories		0	(822)	
(Increase)/decrease in other assets		0	(122,021)	
Increase/(decrease) in payables		0	(1,003,291)	(670,000)
Increase/(decrease) in contract liabilities		0	308,882	(250,000)
Capital grants, subsidies and contributions		(4,455,100)	(4,125,622)	(8,087,764)
Net cash from operating activities		716,095	485,201	1,060,016

MATERIAL ACCOUNTING POLICES
CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	152,000			0	0	0	0	0	72,000	0	0	0
Buildings - non-specialised	1,825,000			0	39,395	0	0	0	1,160,000	0	0	0
Buildings - specialised	855,000			0	223,247	0	0	0	1,118,157	0	0	0
Furniture and equipment	10,000			0	0	0	0	0	10,000	0	0	0
Plant and equipment	470,000	8,250	30,000	21,750	247,061	0	0	0	305,000	15,295	16,000	705
Bushfire equipment		123,900	123,900	0	230,976	11,789	38,182	26,393	150,000	10,862	10,862	0
Total	3,312,000	132,150	153,900	21,750	740,679	11,789	38,182	26,393	2,815,157	26,157	26,862	705
(b) Infrastructure												
Infrastructure - roads	1,363,000			0	4,008,966	0	0	0	5,079,942	0	0	0
Infrastructure - footpaths				0	0	0	0	0	30,000	0	0	0
Infrastructure - drainage	15,000			0	0			0				0
Infrastructure - parks and ovals	325,000			0	124,498	0	0	0	60,000	0	0	0
Infrastructure - bridges	800,000			0	0	0	0	0	800,000	0	0	0
Infrastructure - airfields				0	150,145	0	0	0	290,999	0	0	0
Other infrastructure	105,000			0	59,790	0	0	0	114,000	0	0	0
Total	2,608,000	0	0	0	4,343,399	0	0	0	6,374,941	0	0	0
Total	5,920,000	132,150	153,900	21,750	5,084,078	11,789	38,182	26,393	9,190,098	26,157	26,862	705

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Bushfire equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - bridges
Infrastructure - airfields
Other infrastructure
Service concession assets - infrastructure
Right of use - furniture and fittings

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
		330,003
716,919	658,385	206,886
7,797	7,160	3,674
215,626	244,072	245,548
65,800	51,774	62,729
1,118,709	1,027,323	1,173,730
7,422	6,815	8,423
1,795	1,648	1,729
141,990	130,392	191,563
143,289	131,584	129,387
8,436	7,851	6,646
44,190	40,615	5,871
		13,131
		2,750
2,471,973	2,307,619	2,382,070
1,382	1,269	0
68,283	86,853	65,215
24,130	22,160	43,882
71,682	65,856	71,755
18,243	16,753	6,524
547,948	503,187	422,126
1,315,514	1,208,155	1,354,262
88,894	81,668	54,373
335,897	321,718	363,933
2,471,973	2,307,619	2,382,070

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	40 to 60 years
Buildings - specialised	40 to 60 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Bushfire equipment	10 to 30 years
Infrastructure - roads	10 to 80 years
Infrastructure - footpaths	10 to 40 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	3 to 50 Years
Infrastructure - bridges	50 years
Infrastructure - airfields	10 years
Other infrastructure	5 to 50 years
Service concession assets - infrastructure	
Right of use - furniture and fittings	Based on the remaining lease

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Budget Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	WATC	0.80%	197,168	0	(55,773)	141,395	(1,463)	252,499	0	(55,331)	197,168	(2,233)	252,499	0	(57,041)	195,458	(6,849)
Karara Houses	147	WATC	5.00%	0	400,000	(31,630)	368,370	(19,282)				0					0	
				197,168	400,000	(87,403)	509,765	(20,745)	252,499	0	(55,331)	197,168	(2,233)	252,499	0	(57,041)	195,458	(6,849)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
 The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Purchase of housing	WATC		10	5.00%	\$ 400,000	\$ 19,282	\$	\$ 400,000
					400,000	19,282	0	400,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	14,500	14,500	14,500
Credit card balance at balance date	0	0	0
Total amount of credit unused	514,500	514,500	514,500
Loan facilities			
Loan facilities in use at balance date	509,765	197,168	195,458

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24	Budget Lease	2023/24	Actual Principal	2022/23	Actual Lease	Actual Lease	2022/23	Budget	2022/23	Budget Lease	Budget Lease	2022/23
					Principal 1 July 2023	Budget New Leases	Lease Principal outstanding 30 June 2024	Lease Interest Repayments		Principal 1 July 2022	Actual New Leases	Principal repayments 30 June 2023	Lease Interest repayments	Principal 1 July 2022	Budget New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments
Photocopier		De Lage Landon		5	\$ 642	\$ 0	\$ (642)	\$ 0	\$ 4,317	\$ 0	\$ (3,675)	\$ 642	\$ (217)	\$ 4,317	\$ 0	\$ (3,187)	\$ 1,130	\$ (1,534)
		TBC		5	\$ 0	\$ 15,000	\$ (2,545)	\$ 12,455	\$ (705)	\$ 0	\$ (3,675)	\$ 0	\$ (217)	\$ 4,317	\$ 0	\$ (3,187)	\$ 0	\$ (1,534)
					\$ 642	\$ 15,000	\$ (3,187)	\$ 12,455	\$ (705)	\$ 4,317	\$ 0	\$ (3,675)	\$ 642	\$ (217)	\$ 4,317	\$ 0	\$ (3,187)	\$ 1,130

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee entitlement reserve	77,063	2,771	0	79,834	76,722	341	0	77,063	30,331	69	0	30,400
(b) Plant reserve	275,869	46,620	0	322,489	274,895	974	0	275,869	274,895	241,328	0	516,223
(c) Building and land reserve	30,483	9,846	0	40,329	30,331	152	0	30,483	76,723	250,031	0	326,754
(d) Recreation reserve	3,114	112	0	3,226	3,098	16	0	3,114	3,099	3	0	3,102
(e) Aged persons units reserve	12,859	1,532	0	14,391	12,795	64	0	12,859	12,795	2,013	0	14,808
(f) Environmental reserve	19,734	709	0	20,443	19,636	98	0	19,734	19,636	20	0	19,656
(g) Land development reserve	7,020	0	0	7,020	6,985	35	0	7,020	6,985	6	0	6,991
(h) TRC/PO/NAB building reserve	22,351	807	0	23,158	22,240	111	0	22,351	22,240	22	0	22,262
(i) Insurance reserve	23,183	833	0	24,016	23,068	115	0	23,183	23,068	23	0	23,091
(j) Economic development reserve	10,385	373	0	10,758	10,333	52	0	10,385	10,333	10	0	10,343
(k) Covid-19 emergency reserve	81,193	0	0	81,193	80,789	404	0	81,193	80,789	82	0	80,871
(l) Mingenew day care redevelopment reserve	25,688	899	0	26,587	0	25,688	0	25,688	0	0	0	0
	588,942	64,502	0	653,444	560,892	28,050	0	588,942	560,894	493,607	0	1,054,501

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee entitlement reserve	Ongoing	To fund annual, sick and long service leave and accrued staff bonuses
(b) Plant reserve	Ongoing	For purchase of plant and equipment
(c) Building and land reserve	Ongoing	For acquisition, construction and maintenance buildings and associated land
(d) Recreation reserve	Ongoing	For the improvement of sportsgrounds
(e) Aged persons units reserve	Ongoing	For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement
(f) Environmental reserve	Ongoing	For rehabilitation of sites such as gravel pits, refuse and contaminated sites
(g) Land development reserve	Ongoing	For the acquisition, subdivision and development of land
(h) TRC/PO/NAB building reserve	Ongoing	For the maintenance of the buildings
(i) Insurance reserve	Ongoing	For the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims
(j) Economic development reserve	Ongoing	For economic development and marketing of the Shire of Mingenew
(k) Covid-19 emergency reserve	As needed	For emergency relief to impacted staff and the hire or purchase of critical equipment
(l) Mingenew day care redevelopment reserve	As needed	For holding funds raised externally, to be used for the future redevelopment of the Mingenew Day Care Centre

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected member and ratepayers on matters which do not concern specific Council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer community.

Fire prevention, animal control and inspections.

Health

To provide services to help ensure a safer community.

Food quality, pest control and inspections.

Education and welfare

To meet the needs of the community in these areas.

Includes education programs, youth based activities, care of families, the aged and disabled.

Housing

Provide housing services required by the community and for staff.

Maintenance of staff, aged and rental housing.

Community amenities

Provide services required by the community.

Rubbish collection services, landfill maintenance, townsite storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.

Recreation and culture

To establish and manage efficiently, infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, recreation centres and various reserves, operation of library, support of community events and matters relating to heritage.

Transport

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads and footpaths, traffic signs and depot maintenance.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control and noxious weeds.

Other property and services

To provide effective and efficient administration, works operations and plant and fleet services.

Private works operations, plant repairs and operational costs. Administration overheads.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	7,200	10,339	7,200
General purpose funding	2,524,340	2,275,876	2,219,013
Law, order, public safety	5,650	32,522	5,650
Health	1,000	949	1,000
Education and welfare	2,000	3,066	2,575
Housing	119,364	112,490	118,760
Community amenities	90,957	92,524	100,110
Recreation and culture	37,695	33,390	48,161
Transport	436,750	394,592	665,481
Economic services	34,804	66,732	44,989
Other property and services	29,100	80,707	21,100
	3,288,860	3,103,187	3,234,039
Grants, subsidies and contributions			
General purpose funding	794,000	171,676	720,000
Law, order, public safety	28,117	30,793	27,140
Education and welfare	50	21,050	50
Recreation and culture	0	2,018	0
Transport	96,700	135,178	94,212
Economic services	0	(3,885)	19,500
Other property and services	0	(64)	26,000
	918,867	356,766	886,902
Capital grants, subsidies and contributions			
Law, order, public safety	726,100	192,794	539,138
Education and welfare	970,000	62,628	770,000
Housing	0	0	161,000
Community amenities	10,000	7,500	0
Recreation and culture	1,095,000	278,866	640,500
Transport	1,606,000	3,567,428	5,956,376
Economic services	30,000	15,440	20,750
Other property and services	18,000	966	0
	4,455,100	4,125,622	8,087,764
Total Income	8,662,827	7,585,575	12,208,705
Expenses			
Governance	(441,039)	(316,056)	(380,843)
General purpose funding	(143,632)	(85,856)	(97,598)
Law, order, public safety	(176,940)	(195,593)	(192,350)
Health	(119,239)	(64,073)	(100,735)
Education and welfare	(136,758)	(136,821)	(152,523)
Housing	(265,882)	(133,244)	(160,340)
Community amenities	(402,114)	(350,339)	(319,849)
Recreation and culture	(1,269,991)	(1,114,416)	(1,019,199)
Transport	(2,516,097)	(2,151,340)	(2,581,598)
Economic services	(422,262)	(376,075)	(410,789)
Other property and services	(47,901)	(92,949)	(49,644)
Total expenses	(5,941,855)	(5,016,762)	(5,465,468)
Net result for the period	2,720,972	2,568,813	6,743,237

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	35,249	2,361	540
- Other funds	20,000	45,464	4,000
Late payment of fees and charges *	200	169	200
Other interest revenue	8,000	6,523	8,000
	63,449	54,517	12,740

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	41,534	102,540	55,819
Department of Transport licensing	400,000	378,346	650,000
Other	19,100	17,307	19,100
	460,634	498,193	724,919

The net result includes as expenses

(c) Auditors remuneration

Audit services	33,000	25,000	26,841
	33,000	25,000	26,841

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	20,745	2,233	6,849
expense on lease liabilities (refer Note 8)	705	217	1,534
	21,450	2,450	8,383

(e) Write offs

General rate	150	119	150
	150	119	150

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	7,724	5,706	7,608
Meeting attendance fees	6,775	6,608	6,608
Other expenses	1,857	1,755	1,714
ICT expenses	1,000	872	714
Travel and accommodation expenses	714	2,300	714
	18,070	17,240	17,358
Elected member 2			
Deputy President's allowance	1,931	1,428	1,904
Meeting attendance fees	3,956	3,896	3,896
Other expenses	1,857	600	1,714
ICT expenses	1,000	872	714
Travel and accommodation expenses	714	0	714
	9,458	6,796	8,942
Elected member 3			
Meeting attendance fees	3,956	3,896	3,896
Other expenses	1,857	600	1,714
ICT expenses	1,000	872	714
Travel and accommodation expenses	714	0	714
	7,527	5,368	7,038
Elected member 4			
Meeting attendance fees	3,956	3,896	3,896
Other expenses	1,857	600	1,714
ICT expenses	1,000	872	715
Travel and accommodation expenses	714	0	714
	7,527	5,368	7,039
Elected member 5			
Meeting attendance fees	3,956	3,896	3,896
Other expenses	1,857	600	1,714
ICT expenses	1,000	872	715
Travel and accommodation expenses	714	0	715
	7,527	5,368	7,040
Elected member 6			
Meeting attendance fees	3,956	3,610	3,896
Other expenses	1,857	600	1,714
ICT expenses	1,000	872	715
Travel and accommodation expenses	714	0	715
	7,527	5,082	7,040
Elected member 7			
Meeting attendance fees	3,956	3,896	3,896
Other expenses	1,857	600	1,714
ICT expenses	1,000	872	714
Travel and accommodation expenses	714	0	715
	7,527	5,368	7,039
Total Elected Member Remuneration	34,655	50,590	61,496
President's allowance	7,724	5,706	7,608
Deputy President's allowance	1,931	1,428	1,904
Meeting attendance fees	30,511	29,698	29,984
Other expenses	13,000	5,355	11,998
ICT expenses	7,000	6,103	5,001
Travel and accommodation expenses	5,000	2,300	5,001
	65,166	50,590	61,496

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	14,010	12,869	12,010
Law, order, public safety	1,500	1,960	1,500
Health	1,000	949	1,000
Education and welfare	2,000	2,987	2,000
Housing	118,164	111,037	116,560
Community amenities	90,957	92,524	100,110
Recreation and culture	37,695	33,390	33,937
Economic services	24,670	52,228	31,145
Other property and services	6,000	4,717	6,000
	295,996	312,661	304,262

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	5	BC085		400,000	c/f from 22/23	400,000														400,000	DFES		
76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	8	BC076		1,000,000	c/f from 22/23				30,000		150,000				300,000		520,000			1,000,000	Funding to still be confirmed. LRCI round 3 ext of 150k could be used for this project		
23 Field Street (Lot 5) - Residence - Building (Capital)	9	BC005		15,000	Laundry and garage renovation				15,000											15,000			
Record not found	9	BC042, LC042		200,000	Purchase from Karara									200,000						200,000	Funded by loan from WATC		
Record not found	9	BC049, LC049		200,000	Purchase from Karara									200,000						200,000	Funded by loan from WATC		
45 King Street (Lot 9) - Unit 1 - Building (Capital)	9	BC451	421	5,000	Aircon replacement				5,000											5,000			
45 King Street (Lot 9) - Unit 2 - Building (Capital)	9	BC452		5,000	Aircon replacement				5,000											5,000			
45 King Street (Lot 9) - Unit 3 - Building (Capital)	9	BC453	420	5,000	Aircon replacement				5,000											5,000			
12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	9	BC121	423	15,000	Bathroom renovation				15,000											15,000			
12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	9	BC122		20,000	Bathroom renovation				20,000											20,000			
12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	9	BC123		15,000	Bathroom renovation				15,000											15,000			
12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	9	BC124	420	5,000	Bathroom renovation				5,000											5,000			
Rural residential land purchase and development	9	LC999		52,000	c/f from 22/23				52,000											52,000			
30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	11	BC030		400,000	c/f from 22/23	50,000			35,000					44,000	87,000		184,000			400,000	Includes approx 38k in kind, added 50k, reduced Muni - part of DRFAWA 200K		
Recreation Centre - Building (Capital)	11	BC098		455,000	Upgrade to evac centre 450k	455,000													0	455,000	455k funded by DRFAWA 500k		
54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	13	BC054		10,000	c/f from 22/23. Rising damp issues.				5,000										5,000	10,000			
21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	14	BC021	420	30,000	c/f from 22/23. Various inc new flag poles.				12,000					18,000						30,000			
				2,832,000		0	905,000	0	0	0	219,000	0	150,000	400,000	0	0	0	362,000	87,000	520,000	184,000	5,000	2,832,000
ADMIN - Furniture & Equipment - Capital	14	FE003	420	10,000	Sundry provision				10,000											10,000			
Fire Truck - M1384 - Capital	5	PE384	420	450,000		326,100	123,900													450,000			
Sundry Plant Purchases - Capital	12	PE999	420	20,000	Street sweeper 120k, traffic counters 20k, mulcher 40k, profiler 30k				20,000											0	20,000	Street sweeper 120k (c/f to 24/25), traffic counters 20k, Mulcher 40k, profiler 30k (all except traffic counters deferred to 24/25)	
				470,000		0	326,100	123,900	0	0	20,000	0	0	0	0	0	0	0	0	0	470,000		
Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	12	RC000		190,000	Up to 10% of rates. Gravel resheeting.				190,000												190,000		
Road Construction - Rural - Priority Wet Grading (Budgeting Only)	12	RC997	420	260,000	Unsealed Tier 1 roads wet formation grading				206,000											54,000	260,000		
Road Construction - Roads Urban - Council Funded (Budgeting Only)	12	RC999	421	13,000	Kerbing renewal															13,000	13,000		
Coalseam Road (RRG)	12	RRG003	420	450,000	SLK 17.9 to 20.5			300,000	150,000												450,000		
Coalseam Road (RRG)	12	RRG503	421	450,000	Change from Nanekine Rd SLK 0-2.5			300,000	150,000											0	450,000		
Yandanooka North East Road - Drainage Capital	12	DC002	420	15,000	Fix culvert apron SLK 11.3				5,000											10,000	15,000		
Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	12	BR0833	420	800,000	c/f from 22/23			800,000													800,000		
				2,178,000		0	0	0	1,400,000	206,000	495,000	0	0	0	0	0	0	0	0	0	77,000	2,178,000	
Community Garden	11	PC025	423	10,000																10,000	10,000		
Mingenew Spring - (Capital)	11	PC012	423	100,000	c/f from 22/23 and scope increased												80,000			20,000	100,000	Grant TBC	
Rec Centre - Parks & Gardens Infrastructure (Capital)	11	PC026	420	15,000	Shade sails	15,000														15,000	Part of DRFAWA 500K		
				125,000		0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	80,000	30,000	125,000	
Mingenew Hill Walk Trail - Capital	11	OC002	422	55,000	c/f from 22/23															30,000	25,000	55,000	Grant to be applied for
Digital Information Sign	13	OC013	423	30,000	New sign	30,000															30,000	Part of DRFAWA 500K	
Cenotaph Upgrade (War Memorial)	10	OC012	420	20,000																10,000	10,000	20,000	
Water Park (Capital)	11	PC027	420	150,000	DRFAWA 200k (balance to be used FOR Tennis Club)	150,000															150,000	Part of DRFAWA 200k	
Town Landscaping	11	PC028	420	50,000					50,000											0	50,000		
				305,000		0	180,000	0	0	0	50,000	0	0	0	0	0	0	0	40,000	0	35,000	305,000	
Total				5,920,000			1,426,100	123,900	1,400,000	206,000	794,000	0	150,000	400,000	0	0	362,000	87,000	640,000	184,000	147,000	5,920,000	
Non Operating grants				4,455,100																			
Property Plant and Equipment				3,312,000																			
Infrastructure				2,608,000																			
Total				5,920,000																			

Trade in of water truck
Total trade in

30,000
153,900

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Shire of Mingenew - Road Program 2023/24												
2							Expenditure			Funding			
3	Road name	Capital/Operating	Job #	Funding	Location	Details	Contracts/Materials	Labour/Overheads and Plant	Total	External	Shire	Total	
4	Coalseam Rd (changed from Nanekine Rd)	C	RRG503	RRG / Shire (\$300k / \$150k)	SLK 20.5-23.57	Formation and seal widening, drainage upgrades	\$313,000	\$137,000	\$450,000	\$300,000	\$150,000	\$450,000	
5	Coalseam Rd	C	RRG003	RRG / Shire (\$300k / \$150k)	SLK 17.9-20.5	Widening and reconstruction works	\$313,000	\$137,000	\$450,000	\$300,000	\$150,000	\$450,000	
6	Resealing program	C	4120141	Shire	Various	Reconstruction and widening works (reduced from 310k to balance budget)	\$0	\$0	\$0	\$0	\$0	\$0	
7	Town Streets - Kerb Renewal	C	RC999	Shire	Various	Kerbing renewal	\$3,000	\$10,000	\$13,000	\$0	\$13,000	\$13,000	
8	Formation grading - Priority Roads	C	RC998	Shire/R2R	Various	Unsealed Tier 1 wet formation grading	\$19,000	\$241,000	\$260,000	\$206,000	\$54,000	\$260,000	
9	Gravel resheeting	C	RC000	Shire	Various	Gravel resheeting - based on up to 10% of annual rates	\$106,000	\$84,000	\$190,000	\$0	\$190,000	\$190,000	
10	Yandanook NE Rd	C	RC002	Shire	SLK 11.3	Culvert apron repair	\$5,000	\$10,000	\$15,000	\$0	\$15,000	\$15,000	
11	Mingenew Mullewa Rd	C	BR0833	RRG		Yarragadee bridge refurbishment	\$800,000	\$0	\$800,000	\$800,000	\$0	\$800,000	
12	Sealed Roads Maintenance	O	RM998	Shire	Various	Rural sealed shoulder grading ~ \$93,000 (3 year cycle) Bitumen patching ~ \$38,000 Vegetation management ~ \$50,000 Traffic facilities ~ \$19,000	\$69,865	\$130,135	\$200,000	\$0	\$200,000	\$200,000	
13	Unsealed Roads Maintenance	O	RM000	Shire	Various	Unsealed roads priority 2 maintenance grading ~ \$200,000 Gravel Patching ~ \$20,000 Traffic facilities ~ \$10,000	\$36,025	\$193,975	\$230,000	\$0	\$230,000	\$230,000	
14													
15	Total						\$1,664,890	\$943,110	\$2,608,000	\$1,606,000	\$1,002,000	\$2,608,000	
16													

Plant & Equipment Replacement Plan															To Home Page
PRG	ASSET	Frequency	Job/GL	Opening	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	Notes
13	0635	PE003 Community Bus - 003MI	10												
		Purchase Price	PE0003	64,000		100,000									
		Annual Depn	2140492	44,800	6,400	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
		Proceeds on Disposal	5130850			50,000									
		Profit	3130890			37,200									
		Loss	2130891			-									
12	0625	PE028 Semi Truck - MI028	10												Truck will not be replaced due to trialing gravel cartage being outsourced. Written off
		Purchase Price	PE028	-											
		Annual Depn	2140492	-											
		Proceeds on Disposal	5120350												
		Profit	3120390												
		Loss	2120391												
12	0623	PE027 Semi Truck - MI027	10												
		Purchase Price	PE027	62,500		300,000									
		Annual Depn	2140492	43,750	6,250	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
		Proceeds on Disposal	5120350			50,000									
		Profit	3120390			37,500									
		Loss	2120391			-									
12	940	PE029 Crew Cab Truck - MI029	10												
		Purchase Price	PE029	67,730							100,000				
		Annual Depn	2140492	16,329	6,773	6,773	6,773	6,773	6,773	6,773	10,000	10,000	10,000	10,000	
		Proceeds on Disposal	5120350								10,000				
		Profit	3120390								-				
		Loss	2120391								-	763			
12	10048	PE112 Roller - MI112	8												Removed replacement from 2023/24
		Purchase Price	PE112	38,000											
		Annual Depn	2140492	33,250	4,750										
		Proceeds on Disposal	5120350												
		Profit	3120390												
		Loss	2120391												
12	PMI255	PE255 Water Truck - MI255	10												Truck yellow sticker, not repairing
		Purchase Price	PE255	27,500	-										
		Annual Depn	2140492	19,250	2,750	2,750	2,750								
		Proceeds on Disposal	5120350		30,000										
		Profit	3120390		21,750										
		Loss	2120391		-										
12	942	PE262 Backhoe - MI262	10												
		Purchase Price	PE262	164,865								200,000			
		Annual Depn	2140492	37,084	16,487	16,487	16,487	16,487	16,487	16,487	16,487	20,000	20,000	20,000	
		Proceeds on Disposal	5120350									50,000			
		Profit	3120390									37,625			
		Loss	2120391									-			
12	0627	PE422 Side Tipping Trailer - MI422	10												
		Purchase Price	PE422	28,000		120,000									
		Annual Depn	2140492	19,600	2,800	2,800	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	
		Proceeds on Disposal	5120350				40,000								
		Profit	3120390				37,200								
		Loss	2120391				-								
12	0002	PE461 Tractor - MI461	10												
		Purchase Price	PE461	17,500									65,000		
		Annual Depn	2140492	12,250	1,750	1,750	1,750						6,500	6,500	
		Proceeds on Disposal	5120350										25,000		
		Profit	3120390										25,000		
		Loss	2120391										-		
12	0690	PE473 Loader - MI473	10												
		Purchase Price	PE473	225,000					230,000						
		Annual Depn	2140492	101,157	22,500	22,500	22,500	22,500	23,000	23,000	23,000	23,000	23,000	23,000	
		Proceeds on Disposal	5120350									50,000			
		Profit	3120390						16,157						
		Loss	2120391						-						
12	0672	PE528 Roller - MI528	10												

		Purchase Price	PE528	120,000														Removed replacement from 2023/24
		Annual Depn	2140492	84,000	12,000	12,000	12,000											
		Proceeds on Disposal	5120350															
		Profit	3120390															
		Loss	2120391															
12	945	PE541 Grader - MI541	8															
		Purchase Price	PE541	365,770									400,000					
		Annual Depn	2140492	76,035	45,721	45,721	45,721	45,721	45,721	50,000	50,000	50,000	50,000	50,000				
		Proceeds on Disposal	5120350							150,000								
		Profit	3120390							88,871								
		Loss	2120391							-								
12	927	PE572 Grader - MI572	10															
		Purchase Price	PE572	333,000						350,000								
		Annual Depn	2140492	174,802	33,300	33,300	33,300	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000			
		Proceeds on Disposal	5120350							50,000								
		Profit	3120390							-								
		Loss	2120391							- 8,298								
12	0545	PE579 Side Tipping Trailer - 1THQ579	8															
		Purchase Price	PE579	18,000									100,000					
		Annual Depn	2140492	15,750	2,250	-	-	-	-	-	-	-	12,500	12,500	12,500			
		Proceeds on Disposal	5120350										20,000					
		Profit	3120390										20,000					
		Loss	2120391										-					
12	951	PE108 Works Supervisor Vehicle 108MI	5															
		Purchase Price	PE108	47,598						48,000			50,000					
		Annual Depn	2140492	11,893	9,520	9,600	9,600	9,600	10,000	10,000	10,000	10,000	10,400	10,400	10,400			
		Proceeds on Disposal	PP0013							38,400			40,400					
		Profit	3120390							12,215			21,200					
		Loss	2120391							-			-					
12	PMI59909	PE599 Utility - MI599	10															
		Purchase Price	PE599	6,300									30,000					
		Annual Depn	2140492	4,410	630	630	630	-	-	-	-	3,000	3,000	3,000	3,000			
		Proceeds on Disposal	PP3513										15,000					
		Profit	3120390										15,000					
		Loss	2120391										-					
12		PE1000 Road Broom	8															
		Purchase Price	PE1000	-														
		Annual Depn	2140492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal	5120350															
		Profit	3120390															
		Loss	2120391															
12	0592	PE4650 Skid Steer - MI4650	8															
		Purchase Price	PE4650	20,625														
		Annual Depn	2140492	18,049	2,578	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal	5120350															
		Profit	3120390															
		Loss	2120391															
12	0023	PE3093 Tandem Trailer - MI3093	10															
		Purchase Price	PE3093	-														
		Annual Depn	2140492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal	5120350															
		Profit	3120390															
		Loss	2120391															
12	0245	PE3349 Box Trailer with Coolroom	10															
		Purchase Price	PE3349	-														
		Annual Depn	2140492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal	5120350															
		Profit	3120390															
		Loss	2120391															
12	954	PE3620 Water Tanker Trailer - MI3620	10															
		Purchase Price	PE3620	8,105														110,000
		Annual Depn	2140492	-	811	811	811	811	811	811	811	811	8,000	11,000	11,000			
		Proceeds on Disposal	5120350															20,000
		Profit	3120390															25,569
		Loss	2120391															-

12	0670	PE3497 Vehicle Trailer - MI3497	10															
		Purchase Price		PE3497	9,107													
		Annual Depn		2140492	6,375	911	911	911	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5120350														
		Profit		3120390														
		Loss		2120391														
12	0250	PE3524 Tandem Tilt Trailer - MI3524	8															
		Purchase Price		PE3524	7,628													
		Annual Depn		2140492	6,674	954	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5120350														
		Profit		3120390														
		Loss		2120391														
12		PE999 Sundry Plant	10															
		Purchase Price		PE999	-													
		Annual Depn		2140492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5120350														
		Profit		3120390														
		Loss		2120391														
14	948	PE1 CEO Executive Vehicle - 1MI	5															
		Purchase Price		PE1	63,071		63,000			65,000			67,000	-				
		Annual Depn		2140492	17,798	12,614	12,600	12,600	12,600	13,000	13,000	13,000	13,400	13,400	13,400			
		Proceeds on Disposal		5140250			47,500			49,500			51,500					
		Profit		3140290			14,841			24,300			25,500					
		Loss		2140291			-			-			-					
14	952	PE177 FAM Executive Vehicle - 177MI	5															
		Purchase Price		PE177	42,323		41,000			43,000			45,000					
		Annual Depn		2140492	9,880	8,465	8,200	8,200	8,200	8,600	8,600	8,600	9,000	9,000	9,000			
		Proceeds on Disposal		5140250			33,800			35,800			37,800					
		Profit		3140290			9,822			19,400			20,600					
		Loss		2140291			-			-			-					
11	P1200	PE067 Custom Made Trailer 8x5 - 1TKU067	10															
		Purchase Price		PE067	-													
		Annual Depn		2140492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5110350														
		Profit		3110390														
		Loss		2110391														
11	0558	PE4855 Canter Truck - MI4855	10															
		Purchase Price		PE4855	19,250													
		Annual Depn		2140492	19,250	-	-	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5110350														
		Profit		3110390														
		Loss		2110391														
11	0936	PE400 Tractor - MI400	10															
		Purchase Price		PE400	49,509								52,000					
		Annual Depn		2140492	20,210	4,951	4,951	4,951	4,951	4,951	4,544	5,200	5,200	5,200	5,200			
		Proceeds on Disposal		5110350								7,000						
		Profit		3110390								7,000						
		Loss		2110391								-						
11	0634	PE278 Utility - MI278	5															
		Purchase Price		PE278	6,400								30,000					
		Annual Depn		2140492	6,400	-	-	-	-	-	-	6,000	6,000	6,000	6,000			
		Proceeds on Disposal		5110350								15,000						
		Profit		3110390								15,000						
		Loss		2110391								-						
11	0633	PE283 Utility - MI283	5															
		Purchase Price		PE283	6,000								30,000					
		Annual Depn		2140492	6,000	-	-	-	-	-	-	6,000	6,000	6,000	6,000			
		Proceeds on Disposal		5110350								15,000						
		Profit		3110390								15,000						
		Loss		2110391								-						
11	0626	PE372 Utility - MI372	5															
		Purchase Price		PE372	-								30,000					
		Annual Depn		2140492	-	-	-	-	-	-	-	6,000	6,000	6,000	6,000			
		Proceeds on Disposal		5110350								15,000						
		Profit		3110390								15,000						
		Loss		2110391								-						

11	0067	PE3134 Mower Trailer - MI3134	8												
		Purchase Price		PE3134	-										
		Annual Depn		2140492	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5110350											
		Profit		3110390											
		Loss		2110391											
11	0300	PE3183 Box Trailer - MI3183	8												
		Purchase Price		PE3183	-										
		Annual Depn		2140492	-	-	-	-	-	-	-	-	-	-	-
		Proceeds on Disposal		5110350											
		Profit		3110390											
		Loss		2110391											
11	0684	PE4541 - Ride on Mower - MI4541	10												
		Purchase Price		PE4541	20,750						20,000				
		Annual Depn		2140492	6,572	2,075	2,075	2,075	2,075	2,075	2,000	2,000	2,000	2,000	
		Proceeds on Disposal		5110350							5,000				
		Profit		3110390							3,272				
		Loss		2110391							-				
11	913	PE998 - P&G Plant	10												
		Purchase Price	Ride on Mower	PE998	5,718						10,000				
		Annual Depn		2140492	3,431	572	572	572	572	-	1,000	1,000	1,000	1,000	1,000
		Proceeds on Disposal		5110350							-				
		Profit		3110390							0				
		Loss		2110391							-				
11		PE998 - P&G Plant	5												
		Purchase Price	Mower Bowls	PE998	-				5,000						
		Annual Depn		2140492	-	-	-	-	1,000	1,000	1,000	1,000	1,000		
		Proceeds on Disposal		5110350					-						
		Profit		3110390					-						
		Loss		2110391					-						
5	0680	PE384 Fire Truck - MI384	10												
		Purchase Price		PE384	413,000	450,000									
		Annual Depn		2140492	289,100	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
		Proceeds on Disposal		PP0001		123,900									
		Profit		3140290		-									
		Loss		2140291		-									
5	959	PE5015 Light Attack Fire Vehicle - MI5015	10												
		Purchase Price		PE5015	208,000										
		Annual Depn		2140492	12,133	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800
		Proceeds on Disposal		PP0194											
		Profit		3120390											
		Loss		2120391											
12		Traffic counters 20k	10	PE999		20,000									
		Annual depreciation		2140492		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
		Purchase Price				470,000	552,000	120,000	355,000	388,000	410,000	292,000	464,000	175,000	-
		Annual Depn				209,810	226,430	235,630	220,289	221,417	226,289	251,097	275,500	284,000	284,000
		Annual Depn - Fire Vehicles				65,800	65,800	65,800	65,800	65,800	65,800	65,800	65,800	65,800	65,800
		Proceeds on Disposal				153,900	219,700	40,000	50,000	175,700	150,000	82,000	201,700	45,000	-
		Profit				21,750	111,577	37,200	-	81,057	88,871	70,272	126,125	50,569	-
		Loss				-	-	-	-	8,298	-	-	763	-	-

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

Unit		2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
ADMINISTRATION					
RATES ENQUIRIES					
Account Enquiry Fees (Settlement agents etc)	per enquiry (per hour or part thereof)	\$95.00	\$90.00	C	Y
Instalment - administration fee	per instalment	\$17.00	\$16.00	C	N
Reprint of rates notice	per notice	\$6.00	\$6.00	C	N
Street numbering (sign and installation)	per sign	Cost Recovery	\$44.00	C	Y
Special arrangement - administration fee per assessment	per arrangement	\$24.00	\$23.00	C	N
FREEDOM OF INFORMATION (Freedom of Information Act 1992)					
Application Fee (for non personal information)	per application	\$30.00	\$30.00	S	N
Charge for Time Dealing with Application	per hour (or pro rata for part of hour)	\$30.00	\$30.00	S	N
Charge for Photocopying	per copy	\$0.20	\$0.20	S	N
Charge for Delivery		Actual cost	Actual cost	S	N
INFORMATION ON RECORD					
Council Minutes/Agenda (Hard Copy)	per copy	\$10.00	\$10.00	C	Y
Council Minutes/Agenda (Hard Copy)	Annual	\$50.00	\$50.00	C	Y
Electoral Roll	per copy	\$10.00	\$10.00	C	Y
Property file plans (building / planning / sewerage)	per hour (or pro rata for part of hour)	\$35.00	\$31.00	C	Y
LIBRARY					
Lost or Damaged Books/CDS/Movies		Cost Recovery	Cost Recovery	C	Y
PHOTOCOPYING					
A4 - black and white	per copy	\$0.60	\$0.60	C	Y
A4 - colour	per copy	\$0.85	\$0.80	C	Y
A3 - black and white	per copy	\$0.85	\$0.80	C	Y
A3 - colour	per copy	\$1.10	\$1.05	C	Y
Own paper supplied	per copy	\$0.25	\$0.25	C	Y
Binding	per document	\$6.80	\$6.50	C	Y
LAMINATING					
A4	per page	\$2.35	\$2.25	C	Y
A3	per page	\$3.45	\$3.30	C	Y
FACSIMILE					
Sending - Within Australia	per page	N/A	\$1.15	C	Y
Sending - Overseas faxes	per page	N/A	\$4.20	C	Y
Receiving	per page	N/A	\$0.60	C	Y

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost			2022/23 Total Cost			Statutory or Council Fee	GST Y/N
EMAIL									
Per email - send	per email	\$3.10			\$3.10			C	Y
STRATEGIC AND COMMUNITY DEVELOPMENT									
COMMUNITY BUS VEHICLE HIRE									
Category 1 - Mingenew Primary School & Seniors	per day	\$0.00			\$0.00			C	Y
Category 2 - Community & Sporting Groups, Shire Ratepayers and Mingenew Based Business/Commercial Enterprises	per day	\$110.00			\$105.00			C	Y
Category 3 - Non local Business/Commercial/Private Groups	per day	\$440.00			\$420.00			C	Y
VENUE HIRE									
		Local Business	External Organisation / Other	Local NFP	Local Business	External Organisation / Other			
Recreation Centre									
Meetings, demonstrations, community workshops	per day	\$34.00	\$118.00	\$32.00	\$32.00	\$113.00		Y	
Business forums, private parties, weddings, other functions	per day	\$181.00	\$263.00	\$173.00	\$173.00	\$250.00		Y	
Turf Bar / Pavilion / Offices									
Special events, parties, functions	per day	\$130.00	\$189.00	\$124.00	\$124.00	\$180.00		Y	
Meetings	per day	\$34.00	\$118.00	\$32.00	\$32.00	\$113.00		Y	
Autumn Centre									
Kitchen / Office (per room)	per hour	\$6.00	\$15.00					Y	
	per day	\$24.00	\$58.00	\$23.00	\$23.00	\$55.00		Y	
Co-working Space									
Office space (per desk)	per hour	\$10.00	\$16.00	\$5.00	\$10.00	\$15.00		Y	
more than 3 hrs	per day	\$30.00	\$40.00	\$20.00	\$30.00	\$40.00		Y	
5 days per week or more	per week	\$150.00	\$200.00	\$90.00	\$100.00	\$120.00		Y	
Railway Station									
Meetings, demonstrations, visiting professionals	per hour	\$6.00	\$15.00					Y	
	per day	\$23.00	\$55.00	\$23.00	\$23.00	\$55.00		Y	
Functions, parties and events	per day	\$124.00	\$180.00					Y	
Other (not exclusive to specific venue)									
Fitness Classes	per day	N/A	N/A					Y	
Social, not-for-profit activities (e.g. seniors, toy library, arts & crafts)	per day	N/A	N/A	\$0.00				Y	
BONDS									
Venue Hire Bond where liquor may be provided - Non Local Groups	all venues per event	\$578.00			\$550.00			C	N

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

Unit		2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N			
Venue Hire Bond where liquor may be provided - Local Groups	all venues per event	\$231.00	\$220.00	C	N			
Bus Hire Vehicle Bond (*equivalent to vehicle insurance excess, subject to change in accordance with annual premiums)	all categories per booking	\$300.00*	\$300.00*	C	N			
Seasonal keys / swipe cards Bond	per season	\$50.00	\$50.00					
Equipment Hire Bond (cups, saucers, tables, chairs etc)	per event	\$100.00	\$100.00	C	N			
Astrotourism telescope (private hire)	per event	\$200.00	\$200.00	C	N			
Astrotourism telescope (local)	per event	\$50.00	\$50.00	C	N			
Cool Room Bond - both local and external groups (mobile and/or Turf Bar)	per event	\$220.00	\$220.00	C	N			
Projector and/or Screen	per event	\$55.00	\$55.00	C	N			
Rural Surveillance Camera	per camera	\$55.00	\$55.00	C	N			
Standpipe Key Bond	per key	\$50.00	\$50.00					
Bond for Cat / Dog Trap	per trap	\$55.00	\$55.00	C	N			
VENUE EQUIPMENT HIRE								
<i>(Not applicable to local not-for-profit activities)</i>								
Cups and Saucers only	per venue hire	\$35.00	\$33.00	C	Y			
Full Catering- 50 people	per venue hire	\$74.00	\$70.00	C	Y			
Full Catering- 80 people	per venue hire	\$108.00	\$103.00	C	Y			
Full catering- 150 people	per venue hire	\$136.00	\$130.00	C	Y			
COMMUNITY EQUIPMENT HIRE - EXTERNAL HIRE								
		Local Business	External Organisation / Other	Local NFP	Local Business	External Organisation / Other		
Cool Room (Turf Bar)	per day	\$113.00	\$113.00	\$55.00	\$108.00	\$108.00		
Cool Room (Mobile)	per day	\$154.00	\$154.00	\$74.00	\$147.00	\$147.00		
Trestle Tables	per item	\$6.30	\$6.30	\$6.00	\$6.00	\$6.00	C	Y
Chairs	per item	\$1.95	\$1.95	\$1.85	\$1.85	\$1.85	C	Y
Shade structure - mobile	per event	\$11.00	\$11.00	\$10.50	\$10.50	\$10.50	C	Y
Astrotourism telescope (private hire)	per night	\$21.00	\$21.00	\$0.00	\$20.00	\$20.00	C	Y
Astrotourism telescope (private hire)	per weekend	\$31.00	\$31.00	\$0.00	\$30.00	\$30.00	C	Y
Cat Trap (maximum a week) (if available)	per trap	\$11.00	N/A			\$10.50	C	Y
Dog Trap (maximum a week) (if available)	per trap	\$22.00	N/A			\$21.00	C	Y
CLEANING CHARGES								
Failure to Clean & Tidy Hired Venue	per hour	\$84.00			\$80.00		C	Y
Failure to Clean Externally Hired Equipment	per hour	\$84.00			\$80.00		C	Y
Failure to Clean & Tidy Community Bus	per hour	\$84.00			\$80.00		C	Y
COMMODITIES CHARGES								
SAND (if available)								
Small Truck (approx 1.5m³)	per load	\$17.00			\$16.00		C	Y
Large Truck (approx 14 m³)	per load	\$154.00			\$147.00		C	Y

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
Cartage	per load	\$121.00	\$115.00	C	Y
GRAVEL (if available)					
Small Truck (approx 1.5m³)	per load	\$29.00	\$28.00	C	Y
Large Truck (approx 14m³)	per load	\$278.00	\$265.00	C	Y
Cartage	per load	\$121.00	\$115.00	C	Y
BLUE METAL (if available)					
Small Truck (approx 1.5m³)	per load	\$108.00	\$103.00	C	Y
Large Truck (approx 14m³)	per load	\$1,003.00	\$955.00	C	Y
Cartage	per load	\$121.00	\$115.00	C	Y
PLANT HIRE, INCLUSIVE OF OPERATOR					
Grader					
Hire- Contractor	per hour	\$198.00	\$189.00	C	Y
Hire- Ratepayer	per hour	\$182.00	\$173.00	C	Y
Backhoe					
Hire- Contractor	per hour	\$187.00	\$178.00	C	Y
Hire- Ratepayer	per hour	\$171.00	\$163.00	C	Y
Loader					
Hire- Contractor	per hour	\$215.00	\$205.00	C	Y
Hire- Ratepayer	per hour	\$198.00	\$189.00	C	Y
Small Truck					
Hire- Contractor	per hour	\$149.00	\$142.00	C	Y
Hire- Ratepayer	per hour	\$130.00	\$124.00	C	Y
Truck & Trailer					
Hire- Contractor	per hour	\$226.00	\$215.00	C	Y
Hire - Ratepayer	per hour	\$204.00	\$194.00	C	Y
Water Truck					
Hire- Contractor	per hour	\$160.00	\$152.00	C	Y
Hire- Ratepayer	per hour	\$143.00	\$136.00	C	Y
Rubber Tyred Roller					
Hire- Contractor	per hour	\$226.00	\$215.00	C	Y
Hire- Ratepayer	per hour	\$210.00	\$200.00	C	Y
Vibratory Roller					
Hire- Contractor	per hour	\$226.00	\$215.00	C	Y
Hire- Ratepayer	per hour	\$171.00	\$163.00	C	Y
Tractor & Slasher					
Hire- Contractor	per hour	\$182.00	\$173.00	C	Y
Hire- Ratepayer	per hour	\$165.00	\$157.00	C	Y
Tractor & Broom					
	per hour			C	Y

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
Hire- Contractor	per hour	\$182.00	\$173.00	C	Y
Hire- Ratepayer	per hour	\$165.00	\$157.00	C	Y
Block Slashing (this service may be contracted out)	per hour	Cost to Shire + 10%	Cost to Shire + 10%	C	Y
Bobcat	per hour	N/A	N/A	C	Y
Ute with fogger - Not including Chemicals	per hour			C	Y
Hire- Contractor	per hour	\$138.00	\$131.00	C	Y
Hire- Ratepayer	per hour	\$119.00	\$113.00	C	
LABOURER					
Hire	per hour	\$84.00	\$80.00	C	Y
RURAL SERVICES					
Water from Standpipes	per kilolitre	\$9.22	\$9.00	C	N
CEMETERY FEES					
Funeral Directors Licence Fees	per Financial Year	\$40.00	\$40.00	C	N
Single Funeral Permit	per Funeral	\$30.00	\$30.00	C	Y
Extra Charge - Interment without notice	per Funeral	\$200.00	\$200.00	C	Y
Funeral Late Fee	per 15 minutes	\$20.00	\$20.00	C	Y
Monumental Mason's Work Licence	per Financial Year	\$40.00	\$40.00	C	N
Grant / Renewal of Right of Burial (25 years)	per Application	\$50.00	\$50.00	C	Y
Reservation Fee (Burial Plot or Niche Wall)	per Application	\$42.00	\$42.00	C	Y
Permission to Erect Headstone, Monument, Plaque etc.	per Application	\$50.00	\$50.00	C	N
Re-Opening of a Grave / reinterment / exhumation	per Application	\$720.00	\$720.00	C	Y
Burial Fee - Adult	per Application	\$600.00	\$600.00	C	Y
Burial Fee - Child under 10 years	per Application	\$450.00	\$450.00	C	Y
Burial Fee - still born	per Application	\$300.00	\$300.00	C	Y
Additional burial depth (standard grave depth 1.8m)	per additional 300mm depth	\$50.00	\$50.00	C	Y
Interment of Ashes into Existing Plot or Niche Wall compartment	per Application	\$120.00	\$120.00	C	Y
REGULATORY SERVICES					
DOG REGISTRATION FEES (Dog Act 1976)					
Sterilised Dog					
One Year					
Normal Fee	per dog	\$20.00	\$20.00	S	N
Pensioner Concession	per dog	\$10.00	\$10.00	S	N
Three Years					
Normal Fee	per dog	\$42.50	\$42.50	S	N
Pensioner Concession	per dog	\$21.25	\$21.25	S	N
Lifetime					
Normal Fee	per dog	\$100.00	\$100.00	S	N

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
Pensioner Concession	per dog	\$50.00	\$50.00	S	N
Unsterilised Dog					
One Year					
Normal Fee	per dog	\$50.00	\$50.00	S	N
Pensioner Concession	per dog	\$25.00	\$25.00	S	N
Three Years					
Normal Fee	per dog	\$120.00	\$120.00	S	N
Pensioner Concession	per dog	\$60.00	\$60.00	S	N
Lifetime					
Normal Fee	per dog	\$250.00	\$250.00	S	N
Pensioner Concession	per dog	\$125.00	\$125.00	S	N
Dangerous Dog					
Dangerous Dog (one year only and no concession)	per dog	\$50.00	\$50.00	S	N
Keeping Dogs					
Application to Keep More Than 2 Dogs	per application	\$71.00	\$68.00	C	N
CAT REGISTRATION FEES (Cat Act 2011)					
One Year					
Normal Fee - >31st May of any year (for first registration only)	per cat	\$10.00	\$10.00	S	N
Normal Fee - < 1st May of any year	per cat	\$20.00	\$20.00	S	N
Three Years					
Normal Fee	per cat	\$42.50	\$42.50	S	N
Pensioners	per cat	\$21.25	\$21.25	S	N
Lifetime					
Normal Fee	per cat	\$100.00	\$100.00	S	N
Pensioners	per cat	\$50.00	\$50.00	S	N
Grant or Renewal of Approval to Breed Cats	per breeding cat (male or female)	\$100.00	\$100.00	S	N
REPLACEMENT TAGS - CATS & DOGS					
Replacement Tag Fee	per tag	\$13.00	\$12.00	C	Y
ANIMAL CONTROL AND IMPOUNDING FEES					
Impoundment					
1st Day of Impoundment		\$141.00	\$134.00	C	N
Additional days of Impoundment	per day	\$28.00	\$27.00	C	N
Destruction of Animal					
Authorised Destruction of Animal	per animal	\$58.00	\$55.00	C	Y
DOG KENNEL LICENCE					
Application for Licence to Keep an Approved Kennel Establishment	per application	\$200.00	\$200.00	S	N
Application to Renew Licence	per annum	\$200.00	\$200.00	S	N
ANIMAL INFRINGEMENT FEES					

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
Infringements committed against the Dog Act 1976 & Cat Act 2011		Charged in accordance with the Dog Act 1976 and Cat Act 2011	Charged in accordance with the Dog Act 1976 and Cat Act 2011	S	N
FIRE PREVENTION (Bush Fires Act 1954)					
Infringements committed against the Bush Fires Act 1954		Charged in accordance with the Bush Fires Act 1954	Charged in accordance with the Bush Fires Act 1954	S	N
Firebreaks/fire prevention works carried out at request of property owners		Charged out at private works rates	Charged out at private works rates	S	N
HEALTH SERVICES					
FINES AND PENALTIES					
Health Infringements (Health Local Laws, Food Act, Noise)		Charged as per applicable legislation	Charged as per applicable legislation	S	N
OFFENSIVE TRADES					
Offensive Trades		In accordance with Health (Offensive Trades Fees) Regulations 1976	In accordance with Health (Offensive Trades Fees) Regulations 1976	S	N
FOOD BUSINESS PREMISES (Food Act 2011)					
Notification of Food Business	per application	\$75.00	\$75.00	S	N
Registration of a Food Business	per application	\$230.00	\$230.00	S	N
FOOD PREMISES SURVEILLANCE FEES					
High Risk Premises	annual fee, per business	\$341.00	\$325.00	C	N
Medium Risk Premises	annual fee, per business	\$198.00	\$189.00	C	N
Low Risk Premises	annual fee, per business	\$58.00	\$55.00	C	N
SEPTIC TANK FEES (Health (Miscellaneous Provisions) Act 1911)					
Application Fees					
Application for the approval of an apparatus by Local Governments	per tank	\$118.00	\$118.00	S	N
Issuing a 'Permit to Use an Apparatus'	per tank	\$118.00	\$118.00	S	N
REFUSE CHARGES					
240 Litre Bin Collection (Annual Charge)	per bin	\$431.00	\$410.00	C	N
Sale of 240L Green Mobile Bin (includes replacement bin)	complete bin	Cost recovery	Cost recovery	C	Y
	lid	Cost Recovery	Cost Recovery	C	Y
	wheel	Cost recovery	Cost recovery	C	Y
1.5m³ skip (Annual charge)	per bin	\$1,135.00	\$1,081.00	C	N
3m³ skip (Annual charge)	per bin	\$1,423.00	\$1,355.00	C	N
	axle	Cost recovery	Cost recovery	C	Y
Transfer Station					
Disposal of liquid waste	Per load	\$100.00	N/A	C	Y
General household waste (Shire residents)		\$0.00	\$0.00	C	Y
TRADING IN PUBLIC PLACES					

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

Unit		2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
Itinerant Vendor (Transient)					
Annual license fee		\$312.00	\$297.00	C	Y
Hawkers Fee (Stallholder)					
Application Fee		\$12.00	\$11.00	C	Y
Daily Fee		\$20.00	\$19.00	C	Y
One week		\$76.00	\$72.00	C	Y
One month		\$119.00	\$113.00	C	Y
One year		\$312.00	\$297.00	C	Y
LODGING HOUSES					
Annual Renewal Fee and Inspection		\$90.00	\$86.00	C	N
CARAVAN PARKS (Caravan Parks & Camping Grounds Act 1995)					
Licence- Grant or Renew	per application	\$200.00	\$200.00	S	N
Long Stay Sites	per site	\$6.00	\$6.00	S	N
Short stay sites and sites in transit park	per site	\$6.00	\$6.00	S	N
Camp Sites	per site	\$3.00	\$3.00	S	N
Overflow Sites	per site	\$1.50	\$1.50	S	N
Additional fee for renewal after expiry	per application	\$20.00	\$20.00	S	N
Temporary Caravan Park Licence	pro rata, per application	\$100.00	\$100.00	S	N
Transfer of Licence	per application	\$100.00	\$100.00	S	N
CERTIFICATES					
Liquor Act Certification (Section 39 or 40)	per application	\$73.00	\$73.00	C	N
PLANNING AND DEVELOPMENT SERVICES					
PLANNING AND DEVELOPMENT APPLICATIONS					
Development Applications - Exclusive of Extractive Industry					
Application Fee - less than \$50,000	per application	\$147	\$147.00	S	N
Application Fee - more than \$50,000 but less than \$500,000	per application	0.32% of estimated cost of development	0.32% of estimated cost of development	S	N
Application Fee - more than \$500,000 but less than \$2.5 million	per application	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000	S	N
Application Fee - more than \$2.5 million but less than \$5 million	per application	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	S	N

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
Application Fee - more than \$5 million but less than \$21.5 million	per application	\$12,633 + 0.0123% for every \$1 in excess of \$5 million	\$12,633 + 0.0123% for every \$1 in excess of \$5 million	S	N
Application Fee - more than \$21.5 million	per application	\$34,196	\$34,196.00	S	N
Retrospective Development Application (other than for an extractive industry)	per application	The relevant fee above plus, by way of penalty, twice that fee	The relevant fee above plus, by way of penalty, twice that fee	S	N
Determining an application to amend or cancel development approval	per application	\$295			
Determining an application for advice made for local planning scheme	per application	\$295			
Development Applications - Extractive Industry					
Application Fee	per application	\$739	\$739.00	S	N
Retrospective Development Application Fee	per application	The above fee plus, by way of penalty, twice that fee	The above fee plus, by way of penalty, twice that fee	S	N
Home Based Business Applications					
Initial Application	per application	\$222	\$222.00	S	N
Retrospective Application (business has already commenced)	per application	The above fee plus, by way of penalty, twice that fee	The above fee plus, by way of penalty, twice that fee	S	N
Renewal Application prior to initial approval expiry	per application	\$73	\$73.00	S	N
Renewal Application after initial approval has expired	per application	The above fee plus, by way of penalty, twice that fee	The above fee plus, by way of penalty, twice that fee	S	N
Change of Use/ Alteration/ Extension/Change of Non Conforming Use Applications					
Application Fee	per application	\$295	\$295.00	S	N
Retrospective Application Fee	per application	The fee above plus, by way of penalty, twice that fee	The fee above plus, by way of penalty, twice that fee	S	N
SUB DIVISION CLEARANCE					
Sub Division Clearance for <5 lots		\$73.00	\$73.00	S	N
Sub Division Clearance for >5 lots but < 195 lots		\$73 for first 5 lots, then \$35 per additional lot	\$73 for first 5 lots, then \$35 per additional lot	S	N
Sub Division Clearance >195		\$7,393.00	\$7,393.00	S	N
SCHEME AND STRUCTURE PLANS					
Scheme & Structure Plans Amendment Fees	per amendment	Estimate to be given upon application, as per Planning and Development Regulations 2009 R48	As per the Planning and Deveopment Regulations 2009	S	N
Advertising	per advertisement	cost + 10% admin fee	cost + 10% admin fee	C	Y
OTHER PLANNING FEES					
Request to Extend Current Development Approval		\$147	\$147.00	S	N
Issue of a Zoning Certificate		\$73	\$73.00	S	N
Written Planning Advice		\$73	\$73.00	S	N
HOUSING AND LEASES					

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N	
SPORTING CLUB LEASES					
Football Club (per annum)	per annum	\$5,857	\$5,578	C	Y
Hockey Club (per annum)	per annum	\$3,586	\$3,415	C	Y
Netball Club (per annum)	per annum	\$1,372	\$1,307	C	Y
Tennis Club (per annum)	per annum	\$6,003	\$5,717	C	Y
MingeneW Midwest Expo (per annum)	per annum	\$4,528	\$4,312	C	Y
Polocrosse Club (per annum)	per annum	\$854	\$813	C	Y
Horse & Pony Club (per annum)	per annum	\$195	\$186	C	Y
Turf Club (per annum)	per annum	\$5,857	\$5,578	C	Y
Golf Club (per annum)	per annum	\$3,586	\$3,415	C	Y
Painting Group (per annum)	per annum	\$140	\$133	C	Y
Bowling Club (per annum)	per annum	\$5,857	\$5,578	C	Y
RENTAL PROPERTIES					
Aged Persons Units - 1 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
Aged Persons Units - 2 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
Aged Persons Units- New 2 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
Aged Persons Units- New 2 bedroom	per week	25% of Assessable Income	25% of Assessable Income	S	N
HORSE Paddock LEASES					
Lease area = 0.2 Ha	per annum	\$130.00	\$124	C	Y
BUILDING SERVICES					
CERTIFIED BUILDING PERMIT APPLICATIONS					
Building Permit Application Class 1 or 10	per application	0.19% of the est project value with minimum charge of \$110.00	0.19% of the est project value with minimum charge of \$110.00	S	N
Building Permit Application Class 2-9	per application	0.09% of the est project value with minimum charge of \$110.00	0.09% of the est project value with minimum charge of \$110.00	S	N
UNCERTIFIED BUILDING PERMIT APPLICATIONS					
Building Permit Application	per application	0.32% of the est project value with minimum charge of \$110.00	0.32% of the est project value with minimum charge of \$110.00	S	N
BSL AND BCTIF LEVIES					
Building Services Levy if est Project value <\$45,000	per application	\$61.65	\$61.65	S	N
Building Services Levy if est Project value >\$45,000	per application	0.137% of the est project value	0.137% of the est project value	S	N
CITF Levy if estimated project > \$20,000	per application	0.2% of est project value	0.2% of est project value	S	N
DEMOLITION PERMIT					
Demolition permit Application Class 1 or 10	per application	\$110.00	\$110.00	S	N
Demolition permit Application Class2-9	per story	\$110.00	\$110.00	S	N
Building Services Levy if est Project value <\$45,000	per application	\$61.65	\$61.65	S	N
Building Services Levy if est Project value >\$45,000	per application	0.137% of the est project value	0.137% of the est project value	S	N
CITF Levy if estimated project > \$20,000	per application	0.2% of est project value	0.2% of est project value	S	N

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

Unit		2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
OCCUPANCY PERMIT					
Occupancy Permit Application (for completed building)	per application	\$110.00	\$110.00	S	N
Temporary Occupancy Permit (for an incomplete building)	per application	\$110.00	\$110.00	S	N
Modify Occupancy Application (for additional use of a building)	per application	\$110.00	\$110.00	S	N
Replacement Occupancy Permit (for perm change in building use)	per application	\$110.00	\$110.00	S	N
OCCUPANCY PERMIT- BUILDING WITH UNAUTHORISED WORKS					
Occupancy Permit Application	per application	0.18% of the est value of the unauthorised work with minimum charge of \$110.00	0.18% of the est value of the unauthorised work with minimum charge of \$110.00	S	N
BUILDING APPROVAL CERTIFICATE					
Application for Building Approval Cert for Authorised Building/Structure	per application	\$110.00	\$110.00	S	N
Application for Building Approval Cert for Building/Structure with unauthorised works (s51(3))	per application	0.38% of the est value of the unauthorised work with minimum charge of \$110.00	0.38% of the est value of the unauthorised work with minimum charge of \$110.00	S	N
EXTENSION OF TIME PERMIT					
Building Permit	per application	\$110.00	\$110.00	S	N
Demolition Permit	per application	\$110.00	\$110.00	S	N
Occupancy Permit	per application	\$110.00	\$110.00	S	N
Building Approval Certificate	per application	\$110.00	\$110.00	S	N
BUILDING SERVICES LEVY					
Building / Demolition Application if est Project value <\$45,000	per application	\$61.65	\$61.65	S	N
Building / Demolition Application if est Project value <\$45,000	per application	0.137% of the est project value	0.137% of the est project value	S	N
Occupancy Permit or Building Approval Certificate for registration of strata scheme / plan of re-subdivision	per application	\$61.65	\$61.65	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or less	per application	\$123.30	\$123.30	S	N
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or above	per application	0.274% of the est value of the unauthorised work with minimum charge of \$105.00	0.274% of the est value of the unauthorised work with minimum charge of \$105.00	S	N
BUILDING CONSTRUCTION INDUSTRY TRAINING FUND LEVY (BCITF Levy)					
Building Permit Application if estimated project > \$20,000	per application	0.2% of est project value	0.2% of est project value	S	N
POOL INSPECTIONS					
Statutory Inspection Fee	Per year (inspections 4 yearly)	\$58.45	\$58.45	S	N
SMOKE ALARMS					
Approval of Battery Powered Smoke Alarms (r61)	per application	\$179.40	\$179.40	S	N
SEARCH BUILDING FEES					
Building Plan Search Fees	per hour or part there of	\$31.00	\$31.00	C	N

SHIRE OF MINGENEW
List of Fees and Charges (GST inclusive if Y in last column)

	Unit	2023/24 Total Cost	2022/23 Total Cost	Statutory or Council Fee	GST Y/N
BUILDING INSPECTION FEE					
Inspection	per inspection	\$140.00	\$140.00	C	N
MISCELLANEOUS					
Special District Plates					
Special District Number Plates (all new applications to use new Shire logo)	per plate / set	\$250.00	Fees as per Dept of Transport	C	Y

2023/2024 PROPOSED RATE REVENUE

General Rate Revenue	2022/2023 Budget				Proposed 10% Revenue Increase on Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue
RATE TYPE				\$				\$
General Rates								
Gross Rental Value								
GRV - Mingenew	0.159209	131	1,170,884	186,415	0.155660	132	1,183,104	184,162
GRV - Yandanooka	0.159209	2	13,884	2,210	0.155660	1	8,892	1,384
GRV - Commercial	0.159209	14	346,632	55,187	0.155660	17	555,472	86,465
GRV - Industrial	0.159209	1	12,480	1,987	0.155660	1	12,480	1,943
Unimproved Value								
UV - Rural	0.01082	110	163,071,000	1,765,081	0.009676	111	204,128,000	1,975,143
UV - Mining	0.01082	0	0	0	0.009676	0	0	0
Sub-Total		258	164,614,880	2,010,880		262	205,887,948	2,249,096
Minimum Payment	Minimum \$				Minimum \$			
Gross Rental Value								
GRV - Mingenew	764	65	27,280	49,660	840	66	27,340	55,440
GRV - Yandanooka	764	0	0	0	840	1	4,992	840
GRV - Commercial	764	9	5,960	6,876	840	10	11,160	8,400
GRV - Industrial	764	3	2,786	2,292	840	3	2,786	2,520
Unimproved Value				0				
UV - Rural	1,148	22	935,600	25,256	1,263	21	1,038,700	26,523
UV - Mining	1,148	19	93,415	21,812	1,263	22	129,789	27,786
Sub-Total		118	1,065,041	105,896		123	1,214,767	121,509
			165,679,921	2,116,776	Overall on Budget	11.99%	207,102,715	2,370,605
Less Yandanooka Townsite Concession				(1,105)				(1,112)
Amount from General Rates				2,115,671				2,369,493
CBH								62,537
Estimated Interim Rates								15,000
Estimated Total Rates Revenue								2,447,030

Budget 2023/24

RATES SETTING STATEMENT

	Budget 2022/2023	YTD Actual 2022/2023	Budget 2023/2024
OPENING SURPLUS/DEFICIT	592,467	635,672	350,000
OPERATING INCOME (Excluding Rates)			
Governance	7,200	10,339	7,200
General purpose funding	754,600	241,657	871,309
Law, order, public safety	32,790	63,290	33,767
Health	1,000	949	1,000
Education and welfare	2,625	24,116	2,050
Housing	118,760	112,490	119,364
Community amenities	100,110	92,524	90,957
Recreation and culture	48,161	35,407	37,695
Transport	759,692	529,770	533,450
Economic services	64,489	62,847	34,804
Other property and services	47,100	77,878	29,100
	<u>1,936,528</u>	<u>1,251,268</u>	<u>1,760,696</u>
OPERATING EXPENDITURE			
Governance	(380,842)	(316,056)	(441,039)
General purpose funding	(97,598)	(85,856)	(143,632)
Law, order, public safety	(192,350)	(195,593)	(176,940)
Health	(100,735)	(64,073)	(119,239)
Education and welfare	(152,523)	(136,821)	(136,758)
Housing	(160,340)	(133,244)	(265,882)
Community amenities	(319,849)	(350,339)	(402,114)
Recreation and culture	(1,019,199)	(1,114,416)	(1,269,991)
Transport	(2,581,598)	(2,143,823)	(2,516,097)
Economic services	(410,789)	(376,075)	(422,262)
Other property and services	(49,644)	(92,857)	(47,901)
	<u>(5,465,467)</u>	<u>(5,009,151)</u>	<u>(5,941,855)</u>
OPERATING ACTIVITIES EXCLUDED FROM BUDGET			
(Profit) on asset disposals	(7,705)	(26,393)	(21,750)
Loss on asset disposals	7,000	0	0
Depreciation on assets	2,382,070	2,307,621	2,471,973
Fair value adjustment to financial assets	0	(2,764)	0
Movement in pensioner deferred rates (non-current)	0	0	0
Movement in liabilities associated with restricted cash	0	0	0
Movement in employee benefit provisions (non-current)	0	0	0
Amount attributable to operating activities	<u>(555,108)</u>	<u>(843,747)</u>	<u>(1,380,936)</u>
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	8,092,764	3,866,159	4,455,100
Purchase property, plant and equipment	(2,815,157)	(740,679)	(3,312,000)
Purchase and construction of infrastructure	(6,379,940)	(4,091,519)	(2,608,003)
Proceeds from disposal of assets	26,862	38,182	153,900
Amount attributable to investing activities	<u>(1,075,471)</u>	<u>(927,858)</u>	<u>(1,311,003)</u>
FINANCING ACTIVITIES			
Repayment of borrowings	(57,041)	(55,331)	(87,403)
Proceeds from new borrowings	0	0	400,000
Principal element lease payment	(3,187)	(3,675)	(3,187)
Transfers to cash backed reserves (restricted assets)	(493,607)	(28,049)	(64,502)
Transfers from cash backed reserves (restricted assets)	0	0	0
Amount attributable to financing activities	<u>(553,835)</u>	<u>(87,055)</u>	<u>244,908</u>
Budgeted deficiency before general rates	<u>(2,184,413)</u>	<u>(1,858,660)</u>	<u>(2,447,031)</u>
Estimated amount to be raised from general rates	<u>2,184,413</u>	<u>2,208,660</u>	<u>2,447,031</u>
CLOSING SURPLUS/(DEFICIT)	<u>(0)</u>	<u>350,000</u>	<u>(0)</u>

	A	C	F	G	H	I	J
3	Schedule 03 - General Purpose Funding						
4							
5	Sub Program 01 - General Purpose Funding						
6			IE/	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3030120	RATES - Instalment Admin Fee Received	3450	2,000	2,000	2,000	
9	3030121	RATES - Account Enquiry Charges	3450	982	2,000	2,000	
10	3030122	RATES - Reimbursement of Debt Collection Costs (3410	9,887	8,000	10,000	
11	3030122	RATES - Reimbursement of Debt Collection Costs (3810	0	10,000	0	
12	3030130	RATES - Rates Levied - SynergySoft	3000	2,117,924	2,116,627	2,370,605	
13	3030131	RATES - Rates Levied - Interim	3000	37,157	14,000	15,000	Estimated
14	3030132	RATES - Rates Levied - Back Rated	3000	32,776	150	0	
15	3030135	RATES - Other Income	3830	0	0	0	
16	3030138	RATES - Discount on Rates Levied	3000	(34,260)	(1,105)	(1,112)	
17	3030139	RATES - Movement in Excess Rates	3000	0	0	0	
18	3030140	RATES - Ex-Gratia Rates (CBH, etc.)		55,063	54,741	62,537	
19		<i>CBH ex-gratia payment</i>	3001	55,063	54,741	62,537	
20	3030145	RATES - Penalty Interest - Rate Debtors	3620	3,545	3,500	3,500	
21	3030146	RATES - Instalment Interest Received	3620	2,649	4,200	4,200	
22	3030147	RATES - Pensioner Deferred Interest Received	3620	329	300	300	
23				2,228,052	2,214,413	2,469,031	
24	OPERATING EXPENDITURE						
25	2030100	RATES - Employee Costs		0	0	0	
26	2030103	RATES - Uniforms		0	0	0	
27	2030104	RATES - Training & Development		0	0	0	
28	2030105	RATES - Recruitment		0	0	0	
29	2030106	RATES - Fringe Benefits Tax		0	0	0	
30	2030107	RATES - Protective Clothing		0	0	0	
31	2030108	RATES - Other Employee Expenses		0	0	0	
32	2030109	RATES - Travel & Accommodation		0	0	0	
33	2030110	RATES - Motor Vehicle Expenses		0	0	0	
34	2030111	RATES - Rates Incentive Scheme		0	0	0	
35	2030112	RATES - Valuation Expenses		(3,340)	(6,676)	(4,515)	
36		<i>Routine valuation expenses</i>	2100	(2,986)	(3,946)	(4,143)	
38		<i>Annual UV/5 Yearly GRV revaluation</i>	2100	(354)	(2,730)	(372)	
39	2030112	RATES - Valuation Expenses	2101	0	0	0	
40	2030113	RATES - Title/Company Searches		0	0	0	
41	2030114	RATES - Debt Collection Expenses	2100	(16,870)	(18,000)	(15,000)	
42	2030115	RATES - Printing and Stationery		0	0	0	
43	2030116	RATES - Postage and Freight		0	0	0	
44	2030117	RATES - Doubtful Debts Expense	2700	0	0	0	
45	2030118	RATES - Rates Write Off	2700	(119)	(150)	(150)	
46	2030120	RATES - Communication Expenses		0	0	0	
47	2030121	RATES - Information Technology		0	0	0	
48	2030122	RATES - Security		0	0	0	
49	2030130	RATES - Insurance Expenses (Other than Buildings)		0	0	0	
50	2030140	RATES - Advertising & Promotion		0	0	0	
51	2030141	RATES - Subscriptions & Memberships		0	0	0	
52		<i>Landgate Annual Access Licence</i>	2100	0	0	0	<i>Moved to 2140221</i>
53	2030152	RATES - Consultants	2102	0	0	0	
54	2030165	RATES - Maintenance/Operations		0	0	0	
55	2030185	RATES - Legal Expenses (non recoverable)	2100	0	0	0	
56	2030186	RATES - Expensed Minor Asset Purchases		0	0	0	
57	2030187	RATES - Other Expenses		(500)	0	0	
58	2030198	RATES - Staff Housing Costs Allocated		0	0	0	
59	2030199	RATES - Administration Allocated	9900	(40,767)	(45,756)	(91,128)	
60				(61,596)	(70,582)	(110,793)	
61	Sub Program 02 - Other General Purpose Funding						
62			IE/	Actual	Budget	Budget	
63	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
64	3030200	GEN PUR - Contributions & Donations		0	0	0	
65	3030201	GEN PUR - Reimbursements		0	0	0	
66	3030202	GEN PUR - Commissions	3800	0	0	0	
67	3030209	GEN PUR - Financial Assistance Grant - General	3100	97,410	324,000	357,000	Estimated
68	3030210	GEN PUR - Financial Assistance Grant - Roads	3100	74,266	396,000	437,000	Estimated
69	3030212	GEN PUR - Royalties for Regions - CLGF (Individual)		0	0	0	
70	3030213	GEN PUR - Royalties for Regions - CLGF (Regional)		0	0	0	
71	3030214	GEN PUR - Grant Funding	3120	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 03 - General Purpose Funding						
4							
72	3030220	GEN PUR - Charges - Photocopying / Faxing	3450	0	10	10	
73	3030221	GEN PUR - Charges - Sale of Electoral Rolls, Minut	3450	0	0	0	
74	3030222	GEN PUR - Charges - Secretarial Services	3450	0	0	0	
75	3030224	GEN PUR - Special Payment Arrangement - Sundry Debto		0	0	0	
76	3030235	GEN PUR - Other Income		2,764	0	0	
77	3030245	GEN PUR - Interest Earned - Reserve Funds	3610	2,361	540	35,249	
78	3030246	GEN PUR - Interest Earned - Municipal Funds	3600	45,464	4,000	20,000	
79	3030247	GEN PUR - Penalty Interest - Sundry Debtors	3620	0	50	50	
80				222,265	724,600	849,309	
81	OPERATING EXPENDITURE						
82	2030211	GEN PUR - Bank Fees & Charges	2100	(4,935)	(5,368)	(5,637)	
83	2030213	GEN PUR - Interest on Overdraft	2502	0	0	0	
84	2030214	GEN PUR - Rounding	2700	(3)	0	0	
85	2030252	GEN PUR - Grants Consultant	2100	0	0	0	
86	2030291	GEN PUR - Loss on FV Valuation of Assets		0	0	0	
87	2030299	GEN PUR - Administration Allocated	9900	(19,323)	(21,648)	(27,202)	
88				(24,260)	(27,016)	(32,839)	
89	CAPITAL INCOME						
90	5030281	GEN PUR - Transfers from Reserve	5500	0	0	0	
91				0	0	0	
92	CAPITAL EXPENDITURE						
93	4030281	GEN PUR - Transfers to Reserve	4400	(2,361)	(540)	(35,249)	
94				(2,361)	(540)	(35,249)	

	A	C	F	G	H	I	J
3	Schedule 04 - Governance & Administration						
4							
5	Sub Program 01 - Members of Council						
6			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	Comment
7	OPERATING INCOME						
8	3040100	MEMBERS - Contributions & Donations		0	0	0	
9	3040101	MEMBERS - Reimbursements	3810	0	0	0	
10	3040110	MEMBERS - Grant Funding - Members	5820	0	0	0	
11	3040120	MEMBERS - Council Chamber Hire		0	0	0	
12	3040135	MEMBERS - Other Income		0	0	0	
13	3040190	MEMBERS - Profit on Disposal of Assets		0	0	0	
14				0	0	0	
15	OPERATING EXPENDITURE						
16	2040100	MEMBERS - Employee Costs		0	0	0	
17	2040103	MEMBERS - Uniforms	2101	0	(500)	(500)	
18	2040104	MEMBERS - Training & Development		(5,355)	(12,000)	(13,000)	
19		<i>Local Government Week x 4 Councillors</i>	2100	(1,091)	(7,500)	(7,500)	
20		<i>Other Training & Development</i>	2101	(64)	(500)	(500)	
21		<i>Other Training & Development</i>	2100	(4,200)	(4,000)	(5,000)	
22	2040105	MEMBERS - Recruitment		0	0	0	
23	2040106	MEMBERS - Fringe Benefits Tax (FBT)		0	0	0	
24	2040107	MEMBERS - Protective Clothing		0	0	0	
25	2040108	MEMBERS - Other Employee Expenses		0	0	0	
26	2040109	MEMBERS - Members Travel and Accommodation		(2,300)	(5,000)	(5,000)	
27		<i>Local Government Week (4 attendees)</i>	2101	(2,300)	(5,000)	(5,000)	
28		<i>President's travel to meetings</i>	2700	0	0	0	
29	2040111	MEMBERS - Mayors/Presidents Allowance	2101	(5,706)	(7,608)	(7,724)	
30	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	2101	(1,428)	(1,904)	(1,931)	
31	2040113	MEMBERS - Members Sitting Fees	2101	(22,202)	(29,984)	(30,511)	
32	2040114	MEMBERS - Communications Allowance	2700	0	0	0	
33	2040115	MEMBERS - Printing and Stationery		0	0	525	
34		<i>Councillor Business Cards, Badges etc</i>	2101	0	0	525	
35	2040116	MEMBERS - Election Expenses	2100	106	(1,000)	(10,000)	Includes WAEC software
36	2040120	MEMBERS - Communication Expenses		(6,103)	(5,000)	(7,000)	
37		<i>Ipad Data</i>	2104	(6,103)	(5,000)	(7,000)	
38	2040121	MEMBERS - Information Systems		0	0	0	
39	2040122	MEMBERS - Security		0	0	0	
40	2040129	MEMBERS - Donations to Community Groups	2700	0	(200)	(200)	
41		<i>Other (subject to Council approval)</i>	2700	0	(200)	(200)	
42	2040130	MEMBERS - Insurance Expenses (Other than Build	2600	(13,071)	(12,802)	(14,379)	
43		<i>Management Liability</i>	2600	(6,921)	(6,989)	(7,613)	
44		<i>Public Liability</i>	2600	(5,775)	(5,432)	(6,353)	
45		<i>Crime</i>	2600	0	0	0	
46		<i>Scheme Credit</i>	2600	0	0	0	
47		<i>Cyber Liability</i>	2600	0	0	0	
48		<i>Corporate Travel</i>	2600	0	0	0	
49		<i>Personal Accident</i>	2600	(376)	(381)	(413)	
50	2040140	MEMBERS - Advertising & Promotion		0	0	0	
51	2040141	MEMBERS - Subscriptions & Publications		(19,277)	(19,570)	(20,816)	
52		<i>WALGA Assoc Membership</i>	2101	(7,284)	(7,465)	(7,897)	
53		<i>WALGA Employee Relations Subscription</i>	2101	(4,170)	(4,280)	(4,990)	
54		<i>WALGA Tax & Financial Service</i>	2101	(1,520)	(1,560)	(1,605)	
55		<i>WALGA Councils Connect - web service</i>	2101		(50)	0	
56		<i>WALGA Procurement Consultancy Service</i>	2101	(2,600)	(2,600)	(2,678)	
57		<i>WALGA Local Laws service</i>	2101	(645)	(660)	(680)	
59		<i>WALGA Governance Online</i>	2101	(326)	(355)	(366)	
60		<i>WALGA Salary & Workforce</i>	2101		0	0	
61		<i>LG Professionals Corporate Membership & econne</i>	2101		0	0	
62		<i>Australia Day Council membership</i>	2101		0	0	
63		<i>Midwest Chamber of Commerce & Industry</i>	2101	(705)	0	0	
64		<i>WALGA Northern Country Zone Membership</i>	2101	(1,000)	(1,500)	(1,500)	
65		<i>I-Auditor; Survey Monkey; Zoom</i>	2101	(900)	(1,100)	(1,100)	
66	2040152	MEMBERS - Consultants	2100	0	0	0	
67	Sub Program 01 - Members of Council Cont'd						
68			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
69	OPERATING EXPENDITURE Cont'd						
70	2040165	MEMBERS - Maintenance/Operations		0	0	0	
71		<i>Council Meetings</i>	2101	0	0	0	
72		<i>Other Functions/Meetings</i>	2101	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 04 - Governance & Administration						
4							
73		<i>Staff Christmas Function</i>	2101	0	0	0	
74	2040185	MEMBERS - Legal Expenses		0	0	0	
75	2040186	MEMBERS - Expensed Minor Asset Purchases		0	0	(3,000)	
76		<i>Various</i>	2101	0	0	(3,000)	<i>Audio recording equipment</i>
77	2040187	MEMBERS - Other Expenses		(204)	(500)	(500)	
78		<i>Sundry other expenses</i>	2101	(204)	(500)	(500)	
79	2040188	MEMBERS - Chambers Operating Expenses		(7,994)	(7,121)	(14,393)	
80	<i>BO083</i>	<i>21 Victoria Road (Lot 83) - Chambers - Building Operations</i>					
81		<i>Employee Costs</i>	2000	(1,584)	(1,874)	(4,549)	
82		<i>ESL</i>	2100	0	0	(39)	
83		<i>Rubbish Charges</i>	2100	0	0	0	
84		<i>Contract Cleaning</i>	2100	0	0	0	
85		<i>Termite Inspection/Treatment</i>	2100	(1,235)	0	(1,234)	
86		<i>Service airconditioning</i>	2100	0	0	(283)	
87		<i>Materials</i>	2101	(26)	0	0	
88		<i>Electricity</i>	2200	(1,870)	(2,000)	(2,000)	
89		<i>Water</i>	2202	0	0	0	
90		<i>Insurance</i>	2600	(1,553)	(1,585)	(1,708)	
91		<i>Overheads</i>	9300	(1,727)	(1,662)	(4,580)	
92		<i>Plant</i>	9400	0	0	0	
93	2040189	MEMBERS - Chambers Building Maintenance		(409)	(528)	(988)	
94	<i>BM083</i>	<i>21 Victoria Road (Lot 83) - Chambers - Building Maintenance</i>					
95		<i>Employee Costs</i>	2000	0	(174)	(195)	
96		<i>Service Contracts</i>	2100	(275)	(200)	(250)	
97		<i>Materials</i>	2101	(134)	0	0	
98		<i>Overheads</i>	9300	0	(154)	(197)	
99		<i>Plant</i>	9400	0	0	(346)	
100	2040191	MEMBERS - Loss on Disposal of Assets		0	0	0	
101	2040192	MEMBERS - Depreciation	2402	(1,269)	0	(1,382)	
102	2040198	MEMBERS - Staff Housing Costs Allocated		0	0	0	
103	2040199	MEMBERS - Administration Allocated	9900	(72,153)	(80,843)	(97,928)	
104				(157,366)	(184,560)	(228,727)	
105	CAPITAL INCOME						
106	5040150	MEMBERS - Proceeds on Disposal of Assets		0	0	0	
107	5040151	MEMBERS - Realisation on Disposal of Assets		0	0	0	
108	5040155	MEMBERS - New Loan Borrowings		0	0	0	
109	5040181	MEMBERS - Transfers from Reserve		0	0	0	
110				0	0	0	
111	CAPITAL EXPENDITURE						
112	4040114	MEMBERS - Buildings Non Specialised (Capital)		0	0	0	
113	<i>BC083</i>	<i>21 Victoria Road (Lot 83) - Chambers - Building (Capital)</i>					
114		<i>Employee Costs</i>	2000	0	0	0	
115		<i>Service Contracts</i>	2100	0	0	0	
116		<i>Materials</i>	2101	0	0	0	
117		<i>Overheads</i>	9300	0	0	0	
118		<i>Plant</i>	9400	0	0	0	
119	4040130	MEMBERS - Plant & Equipment (Capital)		0	0	0	
120	4040120	MEMBERS - Furniture & Equipment (Capital)		0	0	0	
121	<i>FE004</i>	<i>MEMBERS - Furniture & Equipment - Capital</i>					
122		<i>Materials</i>	2101	0	0	0	
123	4040181	MEMBERS - Transfers to Reserve		0	0	0	
124	4040182	MEMBERS - Loan Principal Repayments		0	0	0	
125	4040190	MEMBERS - Infrastructure Other (Capital)		0	0	0	
126				0	0	0	
127							
128							
129							
130							
131	Sub Program 02 - Other Governance						
132				IE/	Actual	Budget	Budget
133	OPERATING INCOME			CC	2022/2023	2022/2023	2023/2024
134	3040200	OTH GOV - Contributions & Donations		0	0	0	0
135	3040201	OTH GOV - Reimbursements		977	1,200	1,200	
136	3040202	OTH GOV - Commissions		0	0	0	
137	3040210	OTH GOV - Grant Funding - Council		0	0	0	
138	3040220	OTH GOV - Fees & Charges		0	0	0	
139	3040235	OTH GOV - Other Income		9,362	6,000	6,000	
140		<i>LGIS Member Contribution</i>	3830	9,362	6,000	6,000	

	A	C	F	G	H	I	J
3	Schedule 04 - Governance & Administration						
4							
141	3040240	OTH GOV - Fines & Penalties		0	0	0	
142	3040245	OTH GOV - Interest		0	0	0	
143	3040290	OTH GOV - Profit on Disposal of Assets		0	0	0	
144				10,339	7,200	7,200	
145	OPERATING EXPENDITURE						
146	2040200	OTH GOV - Employee Costs		0	0	0	
147	2040203	OTH GOV - Uniforms		0	0	0	
148	2040204	OTH GOV - Training & Development		0	0	0	
149	2040205	OTH GOV - Recruitment		0	0	0	
150	2040206	OTH GOV - Fringe Benefits Fax (FBT)		0	0	0	
151	2040207	OTH GOV - Protective Clothing		0	0	0	
152	2040208	OTH GOV - Other Employee Expenses		0	0	0	
153	2040209	OTH GOV - Travel and Accommodation		0	0	0	
154	2040210	OTH GOV - Motor Vehicle Expenses		0	0	0	
155	2040211	OTH GOV - Civic Functions, Refreshments & Reception	2101	(9,475)	(6,000)	(10,000)	
156	2040212	OTH GOV - Public Relations Expense		(529)	(1,800)	(1,000)	
157		<i>Corporate Photos</i>	2100	(529)	(1,800)	(1,000)	
158	2040213	OTH GOV - Indigenous Affairs		0	0	0	
159	2040215	OTH GOV - Printing and Stationery		0	0	0	
162	2040221	OTH GOV - Information Systems		0	0	0	
163	2040222	OTH GOV - Security		0	0	0	
164	2040223	OTH GOV - LGIS Risk Expenditure	2100	(3,003)	(6,077)	(6,381)	
165	2040230	OTH GOV - Insurance Expenses (Other than Buildings)		0	0	0	
166	2040240	OTH GOV - Advertising & Promotion		0	0	0	
167	2040241	OTH GOV - Subscriptions & Memberships		0	0	0	
168	2040250	OTH GOV - Consultancy - Statutory	2102	0	0	0	
169	2040251	OTH GOV - Consultancy - Strategic		(100)	(15,000)	(20,000)	
170		<i>Strategic Community Plan</i>	2102	(100)	(15,000)	(20,000)	
171	2040252	OTH GOV - Other Consultancy		(947)	(10,000)	0	
172		<i>LG Reform</i>	2102	0	(10,000)	0	
173		<i>Community Satisfaction Survey</i>	2102	(947)	0	0	
174	2040265	OTH GOV - Maintenance/Operations		0	0	0	
175	2040270	OTH GOV - Loan Interest Repayments		0	0	0	
176	2040284	OTH GOV - Audit Fees					Based on info from OAG, includes LRCI and R2R
			2100	(25,000)	(26,841)	(33,000)	
177	2040285	OTH GOV - Legal Expenses	2100	(9,930)	(8,000)	(10,000)	
178	2040286	OTH GOV - Expensed Minor Asset Purchases		0	0	0	
179	2040287	OTH GOV - Other Expenses		(360)	0	0	
180	2040291	OTH GOV - Loss on Disposal of Assets	2300	0	0	0	
181	2040292	OTH GOV - Depreciation		0	0	0	
182	2040298	OTH GOV - Staff Housing Allocated	9800	0	0	0	
183	2040299	OTH GOV - Administration Allocated	9900	(109,346)	(122,566)	(131,931)	
184				(158,690)	(196,283)	(212,312)	
185	CAPITAL INCOME						
186	5040250	OTH GOV - Proceeds on Disposal of Assets		0	0	0	
187	5040251	OTH GOV - Realisation on Disposal of Assets		0	0	0	
188	5040255	OTH GOV - New Loan Borrowings		0	0	0	
189	5040258	OTH GOV - Self Supporting Loan Principal Received		0	0	0	
190	5040281	OTH GOV - Transfers from Reserve		0	0	0	
191				0	0	0	
192							
193							
194							
195	Sub Program 02 - Other Governance Cont'd						
196			IE/	Actual	Budget	Budget	
197	CAPITAL EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
198	4040209	OTH GOV - Land Vested (Capital)		0	0	0	
199	4040214	OTH GOV - Buildings Non Specialised (Capital)		0	0	0	
200	4040230	OTH GOV - Plant & Equipment (Capital)		0	0	0	
201	4040281	OTH GOV - Transfers to Reserve		0	0	0	
202	4040282	OTH GOV - Loan Principal Repayments		0	0	0	
203	4040290	OTH GOV - Infrastructure Other (Capital)		0	0	0	
204				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 05 - Law, Order & Public Safety						
4							
5	Sub Program 01 - Fire Prevention						
6			IE/	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3050100	FIRE - Contributions & Donations		0	0	0	
9	3050101	FIRE - Reimbursements	3810	0	0	0	
10	3050102	FIRE - Commissions		0	0	0	
11	3050110	FIRE - Grants	5810	0	0	0	
12	3050120	FIRE - Charges - Fire Prevention	3450	0	0	0	
13	3050135	FIRE - Other Income	3830	0	0	0	
14	3050140	FIRE - Fines & Penalties	3410	0	0	0	
15	3050145	FIRE - Interest		0	0	0	
16	3050190	FIRE - Profit on Disposal of Assets	3700	0	0	0	
17				0	0	0	
18	OPERATING EXPENDITURE						
19	2050100	FIRE - Employee Costs		0	0	0	
20	2050103	FIRE - Uniforms		0	0	0	
21	2050104	FIRE - Training & Development		0	0	0	
22	2050105	FIRE - Recruitment		0	0	0	
23	2050106	FIRE - Fringe Benefits Tax (FBT)		0	0	0	
24	2050107	FIRE - Protective Clothing		0	0	0	
25	2050108	FIRE - Other Employee Expenses		0	0	0	
26	2050109	FIRE - Travel & Accommodation		0	0	0	
27	2050110	FIRE - Motor Vehicle Expenses		0	0	0	
28	2050112	FIRE - Fire Prevention/Burning/Control (recoverable)		0	(3,438)	0	
29	W0035	<i>Fire Fighting</i>					
30		<i>Employee Costs</i>	2000	0	(1,359)	0	
31		<i>Service Contracts</i>	2100	0	0	0	
32		<i>Materials</i>	2101	0	0	0	
33		<i>Overheads</i>	9300	0	(1,204)	0	
34		<i>Plant</i>	9400	0	(875)	0	
35	2050113	FIRE - Fire Prevention and Planning	2101	0	(2,684)	(2,818)	
36	2050115	FIRE - Printing and Stationery		0	0	0	
37	2050116	FIRE - Postage and Freight		0	0	0	
38	2050120	FIRE - Communication Expenses		0	0	0	
40	2050121	FIRE - Information Technology		0	0	0	
41	2050122	FIRE - Security		0	0	0	
42	2050130	FIRE - Insurance Expenses (Other than Buildings)		0	0	0	
43	2050140	FIRE - Advertising & Promotion		0	0	0	
44	2050141	FIRE - Subscriptions & Memberships		0	0	0	
45	2050152	FIRE - Consultants	2102	0	0	0	
46	2050165	FIRE - Maintenance/Operations		0	0	0	
47	2050170	FIRE - Loan Interest Repayments		0	0	0	
48	2050185	FIRE - Legal Expenses		0	0	0	
49	2050186	FIRE - Expensed Minor Asset Purchases	2101	0	0	0	
50	2050187	FIRE - Other Expenses		0	0	0	
51	2050188	FIRE - Building Operations		(1,018)	(796)	(1,031)	
52	BO085	<i>25 Victoria Road (Lot 85) - Fire Shed - Building Operations</i>					
53		<i>Employee Costs</i>	2000	(45)	0	0	
54		<i>Rubbish Charges</i>	2100	0	0	0	
55		<i>Licence Renewal</i>	2100	0	0	(120)	
56		<i>Fire Extinguishers</i>	2100	(61)	(205)	(64)	
57		<i>Termite Treatment/Inspection</i>	2100	0	0	(153)	
58		<i>ESL</i>	2100	0	0	(98)	
59		<i>Materials</i>	2101	(93)	0	0	
60		<i>Communication</i>	2104	(114)	0	0	
61		<i>Electricity</i>	2200	(423)	(350)	(350)	
62		<i>Insurance</i>	2600	(223)	(241)	(246)	
63		<i>Overheads</i>	9300	(34)	0	0	
64		<i>Plant</i>	9400	(24)	0	0	
65	2050189	FIRE - Building Maintenance		0	0	0	
66	2050191	FIRE - Loss on Disposal of Assets	2300	0	0	0	
67	Sub Program 01 - Fire Prevention Cont'd						
68			IE/	Actual	Budget	Budget	
69	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
70	2050192	FIRE - Depreciation		(53,382)	(64,482)	(67,551)	
71		<i>Depreciation - Land & Buildings</i>	2401	(1,608)	(1,753)	(1,751)	
72		<i>Depreciation - Bushfire Equipment</i>	2412	(51,774)	(62,729)	(65,800)	
73		<i>Depreciation - Plant & Equipment</i>	2403	0	0	0	
74	2050198	FIRE - Staff Housing Costs Allocated	9800	0	0	0	
75	2050199	FIRE - Administration Allocated	9900	(22,562)	(25,254)	(32,643)	
76				(76,962)	(96,654)	(104,043)	
77	CAPITAL INCOME						

	A	C	F	G	H	I	J
3	Schedule 05 - Law, Order & Public Safety						
4							
78	5050150	FIRE - Proceeds on Disposal of Assets		0	0	0	
79	5050151	FIRE - Realisation on Disposal of Assets		0	0	0	
80	5050155	FIRE - New Loan Borrowings		0	0	0	
81	5050158	FIRE - Self Supporting Loan Principal Received		0	0	0	
82	5050181	FIRE - Transfers from Reserves		0	0	0	
83				0	0	0	
84	CAPITAL EXPENDITURE						
85	4050109	FIRE - Land Vested (Capital)		0	0	0	
86	4050112	FIRE - Buildings Specialised (Capital)		0	0	0	
87	4050130	FIRE - Plant & Equipment (Capital)		0	0	0	
88	4050120	FIRE - Furniture & Equipment (Capital)		0	0	0	
89	4050181	FIRE - Transfers to Reserve		0	0	0	
90	4050182	FIRE - Loan Principal Repayments		0	0	0	
91	4050190	FIRE - Infrastructure Other (Capital)		0	0	0	
92				0	0	0	
93							
94	Sub Program 02 - Animal Control						
95			IE/	Actual	Budget	Budget	
96	OPERATING INCOME						
97	3050200	ANIMAL - Contributions & Donations		0	0	0	
98	3050201	ANIMAL - Reimbursements		0	0	0	
99	3050202	ANIMAL - Commissions		0	0	0	
100	3050210	ANIMAL - Grants		0	0	0	
101	3050220	ANIMAL - Pound Fees	3450	122	0	0	
102	3050221	ANIMAL - Animal Registration Fees	3400	1,651	1,500	1,500	
103	3050222	ANIMAL - Animal Destruction Fees	3450	0	0	0	
104	3050223	ANIMAL - Hire of Ranger Services	3450	0	0	0	
105	3050234	ANIMAL - Other Fees & Charges	3450	0	0	0	
106	3050240	ANIMAL - Fines & Penalties	3410	62	0	0	
107	3050245	ANIMAL - Interest		0	0	0	
108	3050290	ANIMAL - Profit on Disposal of Assets		0	0	0	
109				1,835	1,500	1,500	
110	OPERATING EXPENDITURE						
111	2050200	ANIMAL - Employee Costs		(506)	(654)	(549)	
112	W0047	<i>Animal Control</i>					
113		<i>Labour</i>	2000	(143)	(280)	(195)	
114		<i>Overheads</i>	9300	(111)	(248)	(197)	
115		<i>Plant</i>	9400	(76)	(126)	(157)	
116	2050203	ANIMAL - Uniforms		0	0	0	
117	2050204	ANIMAL - Training & Development		0	0	0	
118	2050205	ANIMAL - Recruitment		0	0	0	
119	2050206	ANIMAL - Fringe Benefits Tax (FBT)		0	0	0	
120	2050207	ANIMAL - Protective Clothing		0	0	0	
121	2050208	ANIMAL - Other Employee Costs		0	0	0	
122	2050209	ANIMAL - Travel & Accommodation		0	0	0	
123	2050210	ANIMAL - Motor Vehicle Expenses		0	0	0	
124	2050212	ANIMAL - Animal Destruction	2101	0	0	0	
125	2050215	ANIMAL - Printing and Stationery		0	0	0	
126	Sub Program 02 - Animal Control Cont'd						
127			IE/	Actual	Budget	Budget	
128	OPERATING EXPENDITURE Cont'd						
129	2050250	ANIMAL - Contract Services	2100	(5,383)	(5,400)	(5,400)	
130		<i>50% of Ranger cost (refer to 2050750 for remaining 50%)</i>	2100	(5,383)	(5,400)	(5,400)	
131	2050220	ANIMAL - Communication Expenses		0	0	0	
132	2050221	ANIMAL - Information Technology		0	0	0	
133	2050222	ANIMAL - Security		0	0	0	
134	2050230	ANIMAL - Insurance Expenses (Other than Buildings)		0	0	0	
135	2050240	ANIMAL - Advertising & Promotion		0	0	0	
136	2050241	ANIMAL - Subscriptions & Memberships		0	0	0	
137	2050252	ANIMAL - Consultants	2102	0	0	0	
138	2050265	ANIMAL - Maintenance/Operations	2101	(368)	(150)	(350)	
139		<i>Corporate Firearms licence, registration tags,</i>					
140		<i>bark collars, excrement bags, misc expenses</i>					
141	2050270	ANIMAL - Loan Interest Repayments		0	0	0	
142	2050284	ANIMAL - Audit Fees		0	0	0	
143	2050285	ANIMAL - Legal Expenses	2100	0	0	0	
144	2050286	ANIMAL - Expensed Minor Asset Purchases	2101	0	0	0	
145		<i>Small animal traps and other equipment</i>					
146	2050287	ANIMAL - Other Expenses		0	0	0	
147	2050288	ANIMAL - Animal Pound Operations		(218)	(503)	(54)	
148	BO002	<i>2 Mingenew Morawa Road - Pound - Building Operations</i>					
149		<i>Labour</i>	2000	(79)	(212)	0	

	A	C	F	G	H	I	J
3	Schedule 05 - Law, Order & Public Safety						
4							
150		<i>Materials</i>	2101	(4)	0	0	
151		<i>Insurance</i>	2600	(49)	(48)	(54)	
152		<i>Overheads</i>	9300	(62)	(188)	0	
153		<i>Plant</i>	9400	(25)	(55)	0	
154	2050289	ANIMAL - Animal Pound Maintenance		(269)	0	(534)	
155	BM002	2 Mingenew Morawa Road - Pound - Building Maintenance					
156		<i>Labour</i>	2000	(134)	0	(188)	
157		<i>Service Contracts</i>	2100	0	0	0	
158		<i>Materials</i>	2101	0	0	0	
159		<i>Overheads</i>	9300	(103)	0	(189)	
160		<i>Plant</i>	9400	(31)	0	(157)	
161	2050291	ANIMAL - Loss on Disposal of Assets		0	0	0	
162	2050292	ANIMAL - Depreciation	2401	(672)	(733)	(732)	
163	2050298	ANIMAL - Staff Housing Costs Allocated	9800	0	0	0	
164	2050299	ANIMAL - Administration Allocated	9900	(10,834)	(12,099)	(13,601)	
165				(18,250)	(19,539)	(21,220)	
166	CAPITAL INCOME						
167	5050250	ANIMAL - Proceeds on Disposal of Assets		0	0	0	
168	5050251	ANIMAL - Realisation on Disposal of Assets		0	0	0	
169	5050255	ANIMAL - New Loan Borrowings		0	0	0	
170	5050281	ANIMAL - Transfers from Reserve		0	0	0	
171				0	0	0	
172	CAPITAL EXPENDITURE						
173	4050214	ANIMAL - Buildings Non Specialised (Capital)		0	0	0	
174	BC002	2 Mingenew Morawa Road - Pound - Building (Capital)					
175		<i>Employee Costs</i>	2000	0	0	0	
176		<i>Service Contracts</i>	2100	0	0	0	
177		<i>Materials</i>	2101	0	0	0	
178		<i>Overheads</i>	9300	0	0	0	
179		<i>Plant</i>	9400	0	0	0	
180	4050230	ANIMAL - Plant & Equipment (Capital)		0	0	0	
181	4050281	ANIMAL - Transfers to Reserve		0	0	0	
182	4050282	ANIMAL - Loan Principal Repayments		0	0	0	
183	4050290	ANIMAL - Infrastructure Other (Capital)		0	0	0	
184				0	0	0	
185							
186							
187	Sub Program 03 - Other Law, Order & Public Safety						
188			IE/	Actual	Budget	Budget	
189	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
190	3050300	OLOPS - Contributions & Donations		0	0	0	
191	3050301	OLOPS - Reimbursements		0	0	0	
192	3050310	OLOPS - Grants	3100	0	0	0	
193	3050311	OLOPS - Grants (excl GST)		0	0	0	
194	3050320	OLOPS - Fees & Charges	3450	0	0	0	
195	3050335	OLOPS - Other Income	3830	0	0	0	
196	3050340	OLOPS - Fines & Penalties (inc Impounded Vehicles Fees)	3410	100	0	0	
197	3050390	OLOPS - Profit on Disposal of Assets	3700	0	0	0	
198				100	0	0	
199	OPERATING EXPENDITURE						
200	2050300	OLOPS - Employee Costs		0	0	0	
201	2050303	OLOPS - Uniforms		0	0	0	
202	2050304	OLOPS - Training & Development		0	0	0	
203	2050305	OLOPS - Recruitment		0	0	0	
204	2050306	OLOPS - Fringe Benefits Tax (FBT)		0	0	0	
205	2050307	OLOPS - Protective Clothing		0	0	0	
206	2050308	OLOPS - Other Employee Costs		0	0	0	
207	2050309	OLOPS - Travel & Accommodation		0	0	0	
208	2050310	OLOPS - Motor Vehicle Expenses		0	0	0	
209	2050311	OLOPS - CCTV Maintenance		0	0	0	
210		<i>Maintenance of cameras</i>	2100	0	0	0	
211		<i>CCTV Camera Insurance</i>	2600	0	0	0	
212	2050312	OLOPS - LEMC Support	2101	0	0	0	
213	2050313	OLOPS - Community Safety Audit	2100	0	0	0	
214	2050314	OLOPS - Crime Prevention Strategies	2101	0	0	0	
215	2050315	OLOPS - Printing and Stationery		0	0	0	
216	2050316	OLOPS - Postage and Freight		0	0	0	
217	2050350	OLOPS - Contract Services		0	0	0	
218	2050320	OLOPS - Communication Expenses		0	0	0	
219	2050321	OLOPS - Information Technology		0	0	0	
220	2050322	OLOPS - Security		0	0	0	
221	2050330	OLOPS - Insurance Expenses (Other than Buildings)		0	0	0	
222	2050340	OLOPS - Advertising & Promotion		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 05 - Law, Order & Public Safety						
4							
223	2050341	OLOPS - Subscriptions & Memberships		0	0	0	
224	2050352	OLOPS - Consultants	2102	0	0	0	
225	2050370	OLOPS - Loan Interest Repayments		0	0	0	
226	2050385	OLOPS - Legal Expenses		0	0	0	
227	2050386	OLOPS - Expensed Minor Asset Purchases	2101	0	0	0	
228	2050387	OLOPS - Other Expenses		0	(1,153)	0	
229	00001	<i>Abandon/Impound Vehicle</i>					
230		<i>Labour</i>	2000	0	(498)	0	
231		<i>Overheads</i>	9300	0	(442)	0	
232		<i>Plant</i>	9400	0	(213)	0	
233	2050388	OLOPS - Building Operations		0	0	0	
234	2050389	OLOPS - Building Maintenance		0	0	0	
235	2050391	OLOPS - Loss on Disposal of Assets		0	0	0	
236	2050392	OLOPS - Depreciation		0	0	0	
237	2050398	OLOPS - Staff Housing Costs Allocated	9980	0	0	0	
238	2050399	OLOPS - Administration Allocated	9900	(11,728)	(13,117)	(8,161)	
239				(11,728)	(14,270)	(8,161)	
240	CAPITAL INCOME						
241	5050350	OLOPS - Proceeds on Disposal of Assets		0	0	0	
242	5050351	OLOPS - Realisation on Disposal of Assets		0	0	0	
243	5050355	OLOPS - New Loan Borrowings		0	0	0	
244	5050381	OLOPS - Transfers from Reserve		0	0	0	
245				0	0	0	
246							
247	Sub Program 03 - Other Law, Order & Public Safety Cont'd						
248			IE/	Actual	Budget	Budget	
249	CAPITAL EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
250	4050314	OLOPS - Buildings Non Specialised (Capital)		0	0	0	
251	4050330	OLOPS - Plant & Equipment (Capital)		0	0	0	
252	4050381	OLOPS - Transfers to Reserve		0	0	0	
253	4050382	OLOPS - Loan Principal Repayments		0	0	0	
254	4050390	OLOPS - Infrastructure Other (Capital)		0	0	0	
255				0	0	0	
256							
257	Sub Program 05 - Emergency Services Levy - Bushfire Brigade						
258			IE/	Actual	Budget	Budget	
259	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
260	3050500	ESL BFB - Contribution		0	0	0	
261	3050502	ESL BFB - Admin Fee/Commission	3800	4,000	4,000	4,000	
262	3050510	ESL BFB - Operating Grant	3100	23,036	19,540	20,517	
263	3050515	ESL BFB - Capital Grant		192,794	539,138	726,100	
264		<i>DFES - Fire Shed</i>	5810	0	450,000	400,000	
265		<i>DFES - Fire Truck</i>	5810	0	0	326,100	
267		<i>DFES - Fast Attack Utility</i>	5810	0	139,138	0	
268	3050516	ESL BFB - Other Grants		0	0	0	
269			5820	0	0	0	
270	3050545	ESL BFB - Non Payment Penalty Interest	3620	169	150	150	
271	3050590	ESL BFB - Profit on Disposal of Assets	3700	26,393	0	0	
272				246,392	562,828	750,767	
273	OPERATING EXPENDITURE						
274	2050507	ESL BFB - Clothing & Accessories	2101	(9,517)	(5,369)	(5,637)	
275	2050530	ESL BFB - Insurance Expenses (Other than Buildings)		(4,485)	(5,100)	(4,934)	
276		<i>Motor Vehicle Insurance</i>	2600	(1,500)	(1,500)	(1,650)	
277		<i>Volunteer Insurance</i>	2600	(2,985)	(3,600)	(3,284)	
278	2050565	ESL BFB - Maintenance Plant & Equipment	9400	(6,272)	(5,368)	(5,637)	
279	2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats		0	0	0	
280	2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item		0	0	0	
281		<i>Sundry</i>	2101	0	0	0	
282	2050586	ESL BFB - Plant & Equipment < \$1,200 per item		(5,667)	(1,000)	(2,680)	
283		<i>Sundry</i>	2100	0	(800)	(2,480)	
284		<i>Sundry</i>	2101	(5,667)	(200)	(200)	
285	2050587	ESL BFB - Other Goods and Services		(446)	(1,050)	(1,079)	
286		<i>Miscellaneous signage, flares etc</i>	2101	(446)	(1,050)	(1,079)	
287	2050588	ESL BFB - Utilities, Rates & Taxes		0	0	0	
290	2050589	ESL BFB - Maintenance Land & Buildings		0	0	(549)	
291	BM085	<i>25 Victoria Road (Lot 85) - Fire Shed - Building Maintenance</i>					
292		<i>Employee Costs</i>	2000	0	0	(195)	
293		<i>Service Contracts</i>	2100	0	0	0	
294		<i>Materials</i>	2101	0	0	0	
295		<i>Overheads</i>	9300	0	0	(197)	
296		<i>Plant</i>	9400	0	0	(157)	
297	2050591	ESL BFB - Loss on Disposal of Assets		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 05 - Law, Order & Public Safety						
4							
298	2050599	ESL BFB - Administration Allocated	9900	0	0	0	
299				(26,388)	(17,887)	(20,516)	
300							
301	CAPITAL INCOME						
302	5050550	ESL BFB - Proceeds on Disposal of Assets		38,182	10,862	123,900	
303	PE384	Fire Truck - M1384 - Capital	5000	0	0	123,900	
304	PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	5000	38,182	10,862	0	
305	5050551	ESL BFB - Realisation on Disposal of Assets	5100	(38,182)	(10,862)	(123,900)	
306	5050555	ESL BFB - New Loan Borrowings		0	0	0	
307	5050581	ESL BFB - Transfers from Reserve		0	0	0	
308				0	0	0	
309	Sub Program 05 - Emergency Services Levy - Bushfire Brigade Cont'd						
310			IE/	Actual	Budget	Budget	
311	CAPITAL EXPENDITURE						
312	4050512	ESL BFB - Buildings Specialised (Capital)	CC	2022/2023	2022/2023	2023/2024	
313	BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)		0	(400,000)	(400,000)	
314		Employee Costs	2000	0	0	0	
315		Service Contracts	2100	0	(400,000)	(400,000)	
316		Materials	2101	0	0	0	
317		Overheads	9300	0	0	0	
318		Plant	9400	0	0	0	
319	4050530	ESL BFB - Plant & Equipment (Capital)		(230,976)	(150,000)	(450,000)	
320	PE384	Fire Truck - M1384 - Capital	2101	0	0	(450,000)	
321	PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	2101	(230,976)	(150,000)	0	
322	4050581	ESL BFB - Transfers to Reserve		0	0	0	
323	4050582	ESL BFB - Loan Principal Repayments		0	0	0	
324	4050590	ESL BFB - Infrastructure Other (Capital)		0	0	0	
325				(230,976)	(550,000)	(850,000)	
326							
327	Sub Program 07 - Emergency Management						
328			IE/	Actual	Budget	Budget	
329	OPERATING INCOME						
330	3050700	EM MGMT - Contributions & Donations		0	0	0	
331	3050701	EM MGMT - Reimbursements		0	0	0	
332	3050710	EM MGMT - Grants		7,757	7,600	7,600	
333		Insurance Claim - TC Seroja	3100	7,757	7,600	0	
334		AWARE - LEMA Review	3100	0	0	7,600	
335		DRFAWA - TC Seroja	5810	0	0	0	
336	3050735	EM MGMT - Other Income		0	0	0	
337	3050740	EM MGMT - Fines & Penalties		0	0	0	
338	3050790	EM MGMT - Profit on Disposal of Assets		0	0	0	
339				7,757	7,600	7,600	
340	OPERATING EXPENDITURE						
341	2050700	EM MGMT - Employee Costs		0	0	0	
342	2050703	EM MGMT - Uniforms		0	0	0	
343	2050704	EM MGMT - Training & Development		0	0	0	
344	2050707	EM MGMT - Protective Clothing		0	0	0	
345	2050708	EM MGMT - Other Employee Expenses		0	0	0	
346	2050709	EM MGMT - Travel & Accommodation		0	0	0	
347	2050710	EM MGMT - Motor Vehicle Expenses		0	0	0	
348	2050711	EM MGMT - Refreshments		0	0	0	
349	2050715	EM MGMT - Printing and Stationery		0	0	0	
350	2050716	EM MGMT - Postage and Freight		0	0	0	
351	2050750	EM MGMT - Contract Services		(5,383)	(15,400)	(15,400)	
352		50% Ranger Services (refer to 2050250 for remaining)	2100	(5,383)	(15,400)	(5,400)	
353		Community Emergency Services Manager	2100	0	0	(10,000)	
354	2050720	EM MGMT - Communication Expenses		0	0	0	
355	2050730	EM MGMT - Insurance Expenses (Other than Buildings)		0	0	0	
356	2050740	EM MGMT - Advertising & Promotion		0	0	0	
357	2050741	EM MGMT - Subscriptions & Memberships		0	0	0	
358	2050752	EM MGMT - Consultants		0	(7,600)	(7,600)	
359		LEMA Review (Grant funded)	2102	0	(7,600)	(7,600)	carry over
360	2050765	EM MGMT - Maintenance/Operations		0	0	0	
367	2050770	EM MGMT - Loan Interest Repayments		0	0	0	
368	2050784	EM MGMT - Audit Fees		0	0	0	
369	Sub Program 07 - Emergency Management Cont'd						
370			IE/	Actual	Budget	Budget	
371	OPERATING EXPENDITURE Cont'd						
372	2050785	EM MGMT - Legal Expenses		0	0	0	
373	2050786	EM MGMT - Expensed Minor Asset Purchases		0	0	0	
374	2050787	EM MGMT - Other Expenses		(24,083)	(21,000)	0	

	A	C	F	G	H	I	J
3	Schedule 05 - Law, Order & Public Safety						
4							
375	IN001	Insurance Claim - TC Seroja					
376		Employee Costs	2000	0	0	0	
377		Service Contracts (Toilet repair next to Admin Office)	2100	(3,725)	(21,000)	0	
378		Materials	2101	0	0	0	
379		Overheads	9300	0	0	0	
380		Plant	9400	0	0	0	
393	EM003	Temporary Worker Accommodation Project					
394		Employee Costs	2000	(50)	0	0	
395		Service Contracts	2100	(18,323)	0	0	
396		Materials	2101	(180)	0	0	
397		Insurance	2600	(1,751)	0	0	
398		Overheads	9300	(38)	0	0	
399		Plant	9400	(16)	0	0	
400	2050788	EM MGMT - Building Operations		0	0	0	
401	2050789	EM MGMT - Building Maintenance		0	0	0	
402	2050791	EM MGMT - Loss on Disposal of Assets		0	0	0	
403	2050792	EM MGMT - Depreciation		(32,799)	0	0	
404	2050798	EM MGMT - Staff Housing Costs Allocated		0	0	0	
405	2050799	EM MGMT - Administration Allocated		0	0	0	
406				(62,265)	(44,000)	(23,000)	
407	CAPITAL INCOME						
408	5050750	EM MGMT - Proceeds on Disposal of Assets		0	0	0	
409	5050751	EM MGMT - Realisation on Disposal of Assets		0	0	0	
410	5050755	EM MGMT - New Loan Borrowings		0	0	0	
411				0	0	0	
412	CAPITAL EXPENDITURE						
413	4050712	EM MGMT - Buildings Specialised (Capital)		0	0	0	
414	4050730	EM MGMT - Plant & Equipment (Capital)		0	0	0	
415	4050782	EM MGMT - Loan Principal Repayments		0	0	0	
416	4050790	EM MGMT - Infrastructure Other (Capital)		0	0	0	
417				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 07 - Health						
4							
60	Sub Program 04 - Preventative Services - Inspection/Admin						
61			IE/	Actual	Budget	Budget	
62	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
63	3070400	HEALTH - Contributions & Donations		0	0	0	
64	3070401	HEALTH - Reimbursements		0	0	0	
65	3070402	HEALTH - Commissions		0	0	0	
66	3070410	HEALTH - Grants		0	0	0	
67	3070420	HEALTH - Health Regulatory Fees & Charges	3450	491	1,000	500	
68		<i>Annual Inspection Fees</i>					
69	3070421	HEALTH - Health Regulatory Licenses	3400	458	0	500	
70		<i>Offensive Trades & Food Premises Licences</i>					
71	3070422	HEALTH - Health Officer Services Charged Out		0	0	0	
72	3070435	HEALTH - Other Income	3450	0	0	0	
73	3070440	HEALTH - Health Regulatory Fines & Penalties	3410	0	0	0	
74	3070445	HEALTH - Interest		0	0	0	
75	3070490	HEALTH - Profit on Disposal of Assets		0	0	0	
76				949	1,000	1,000	
77	OPERATING EXPENDITURE						
78	2070400	HEALTH - Employee Costs		0	0	0	
79	2070403	HEALTH - Uniforms		0	0	0	
80	2070404	HEALTH - Training & Development		0	0	0	
81	2070405	HEALTH - Recruitment		0	0	0	
82	2070406	HEALTH - Fringe Benefits Tax (FBT)		0	0	0	
83	2070407	HEALTH - Protective Clothing		0	0	0	
84	2070408	HEALTH - Other Employee Expenses		0	0	0	
85	2070409	HEALTH - Travel & Accommodation		0	0	0	
86	2070410	HEALTH - Motor Vehicle Expenses		0	0	0	
87	2070450	HEALTH - Contract Services	2100	(8,182)	(5,000)	(10,000)	
88		<i>MOU with Shire of Irwin</i>					
89	2070412	HEALTH - Analytical Expenses	2100	0	0	0	
90	2070413	HEALTH - Control Expenses		0	0	0	
91	2070415	HEALTH - Printing and Stationery		0	0	0	
92	2070416	HEALTH - Postage and Freight		0	0	0	
93	2070420	HEALTH - Communication Expenses		0	0	0	
94	2070421	HEALTH - Information Technology		0	0	0	
95	2070422	HEALTH - Security		0	0	0	
96	2070430	HEALTH - Insurance Expenses (Other than Buildings)		0	0	0	
97	2070440	HEALTH - Advertising & Promotion		0	0	0	
98	2070441	HEALTH - Subscriptions & Memberships		0	0	0	
99	2070452	HEALTH - Consultants		0	(13,125)	(13,125)	
100		<i>Public Health Plan</i>	2102	0	(13,125)	(13,125)	
101	2070465	HEALTH - Maintenance/Operations		0	0	0	
102	2070470	HEALTH - Loan Interest Repayments		0	0	0	
103	2070485	HEALTH - Legal Expenses		0	0	0	
104	2070486	HEALTH - Expensed Minor Asset Purchases		0	0	0	
105	2070487	HEALTH - Other Expenses		0	0	0	
106	2070488	HEALTH - Building Operations		0	0	0	
107	2070489	HEALTH - Building Maintenance		0	0	0	
108	2070491	HEALTH - Loss on Disposal of Assets		0	0	0	
109	2070492	HEALTH - Depreciation		0	0	0	
110	2070498	HEALTH - Staff Housing Costs Allocated	9800	0	0	0	
111	2070499	HEALTH - Administration Allocated	9900	(6,590)	(7,437)	(8,161)	
112				(14,772)	(25,562)	(31,286)	
113	Sub Program 04 - Preventative Services - Inspection/Admin Cont'd						
114			IE/	Actual	Budget	Budget	
115	CAPITAL INCOME		CC	2022/2023	2022/2023	2023/2024	
116	5070450	HEALTH - Proceeds on Disposal of Assets		0	0	0	
117	5070451	HEALTH - Realisation on Disposal of Assets		0	0	0	
118	5070455	HEALTH - New Loan Borrowings		0	0	0	
119	5070481	HEALTH - Transfers from Reserve		0	0	0	
120				0	0	0	
121	CAPITAL EXPENDITURE						
122	4070412	HEALTH - Buildings Specialised (Capital)		0	0	0	
123	4070430	HEALTH - Plant & Equipment (Capital)		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 07 - Health						
4							
124	4070420	HEALTH - Furniture & Equipment (Capital)		0	0	0	
125	4070481	HEALTH - Transfers to Reserve		0	0	0	
126	4070482	HEALTH - Loan Principal Repayments		0	0	0	
127	4070490	HEALTH - Infrastructure Other (Capital)		0	0	0	
128				0	0	0	
129							
130	Sub Program 05 - Preventative Services - Pest Control						
131			IE/	Actual	Budget	Budget	
132	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
133	3070500	PEST - Contributions & Donations		0	0	0	
134	3070501	PEST - Reimbursements		0	0	0	
135	3070502	PEST - Commissions		0	0	0	
136	3070510	PEST - Grants		0	0	0	
137	3070520	PEST - Fees & Charges		0	0	0	
138	3070535	PEST - Other Income		0	0	0	
139	3070540	PEST - Fines & Penalties		0	0	0	
140	3070545	PEST - Interest		0	0	0	
141	3070590	PEST - Profit on Disposal of Assets		0	0	0	
142				0	0	0	
143	OPERATING EXPENDITURE						
144	2070500	PEST - Employee Costs		0	0	0	
145	2070503	PEST - Uniforms		0	0	0	
146	2070504	PEST - Training & Development		0	0	0	
147	2070505	PEST - Recruitment		0	0	0	
148	2070506	PEST - Fringe Benefits Tax (FBT)		0	0	0	
149	2070507	PEST - Protective Clothing		0	0	0	
150	2070508	PEST - Other Employee Expenses		0	0	0	
151	2070509	PEST - Travel & Accommodation		0	0	0	
152	2070510	PEST - Motor Vehicle Expenses		0	0	0	
153	2070515	PEST - Printing and Stationery		0	0	0	
154	2070516	PEST - Postage and Freight		0	0	0	
155	2070520	PEST - Communication Expenses		0	0	0	
156	2070521	PEST - Information Technology		0	0	0	
157	2070522	PEST - Security		0	0	0	
158	2070530	PEST - Insurance Expenses (Other than Buildings)		0	0	0	
159	2070540	PEST - Advertising & Promotion		0	0	0	
160	2070541	PEST - Subscriptions & Memberships		0	0	0	
161	2070552	PEST - Consultants	2102	0	0	0	
162							
163							
164	Sub Program 05 - Preventative Services - Pest Control Cont'd						
165			IE/	Actual	Budget	Budget	
166	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
167	2070553	PEST - Pest Control Programs		(421)	(3,932)	(6,057)	
168	<i>W0026</i>	<i>Mosquito Control</i>					
169		<i>Employee Costs</i>	2000	(193)	(832)	(1,943)	
170		<i>Service Contracts</i>	2100	0	0	0	
171		<i>Materials</i>	2101	0	(2,000)	(2,000)	
172		<i>Overheads</i>	9300	(150)	(738)	(1,957)	
173		<i>Plant</i>	9400	(79)	(362)	(157)	
174	2070565	PEST - Maintenance/Operations		0	0	0	
175	2070585	PEST - Legal Expenses		0	0	0	
176	2070586	PEST - Expensed Minor Asset Purchases		0	0	0	
177	2070587	PEST - Other Expenses		0	0	0	
178	2070588	PEST - Building Operations		0	0	0	
179	2070589	PEST - Building Maintenance		0	0	0	
180	2070591	PEST - Loss on Disposal of Assets		0	0	0	
181	2070592	PEST - Depreciation		0	0	0	
182	2070598	PEST - Staff Housing Costs Allocated	9800	0	0	0	
183	2070599	PEST - Administration Allocated	9900	(4,356)	(4,923)	(6,801)	
184				(4,777)	(8,855)	(12,858)	
185	CAPITAL INCOME						
186	5070550	PEST - Proceeds on Disposal of Assets		0	0	0	
187	5070551	PEST - Realisation on Disposal of Assets		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 07 - Health						
4							
188	5070581	PEST - Transfers from Reserve		0	0	0	
189				0	0	0	
190	CAPITAL EXPENDITURE						
191	4070512	PEST - Buildings Specialised (Capital)		0	0	0	
192	4070530	PEST - Plant & Equipment (Capital)		0	0	0	
193	4070581	PEST - Transfers to Reserve		0	0	0	
194	4070590	PEST - Infrastructure Other (Capital)		0	0	0	
195				0	0	0	
196							
197	Sub Program 06 - Preventative Services - Other						
198			IE/	Actual	Budget	Budget	
199	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
200	3070600	PREV OTH - Contributions & Donations		0	0	0	
201	3070601	PREV OTH - Reimbursements		0	0	0	
202	3070610	PREV OTH - Grants		0	0	0	
203	3070620	PREV OTH - Fees & Charges		0	0	0	
204	3070635	PREV OTH - Other Income		0	0	0	
205	3070690	PREV OTH - Profit on Disposal of Assets		0	0	0	
206				0	0	0	
207	OPERATING EXPENDITURE						
208	2070600	PREV OTH - Employee Costs		0	0	0	
209	2070603	PREV OTH - Uniforms		0	0	0	
210	2070604	PREV OTH - Training & Development		0	0	0	
211	2070605	PREV OTH - Recruitment		0	0	0	
212	2070606	PREV OTH - Fringe Benefits Tax (FBT)		0	0	0	
213	2070607	PREV OTH - Protective Clothing		0	0	0	
214	2070608	PREV OTH - Other Employee Expenses		0	0	0	
215	2070609	PREV OTH - Travel & Accommodation		0	0	0	
216	Sub Program 06 - Preventative Services - Other Cont'd						
217			IE/	Actual	Budget	Budget	
218	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
219	2070610	PREV OTH - Motor Vehicle Expenses		0	0	0	
220	2070615	PREV OTH - Printing and Stationery		0	0	0	
221	2070616	PREV OTH - Postage and Freight		0	0	0	
222	2070620	PREV OTH - Communication Expenses		0	0	0	
223	2070621	PREV OTH - Information Technology		0	0	0	
224	2070622	PREV OTH - Security		0	0	0	
225	2070630	PREV OTH - Insurance Expenses (Other than Buildings)		0	0	0	
226	2070640	PREV OTH - Advertising & Promotion		0	0	0	
227	2070641	PREV OTH - Subscriptions & Memberships		0	0	0	
228	2070652	PREV OTH - Consultants	2102	0	0	0	
229	2070665	PREV OTH - Maintenance/Operations		0	0	0	
230	2070684	PREV OTH - Audit Fees		0	0	0	
231	2070685	PREV OTH - Legal Expenses		0	0	0	
232	2070686	PREV OTH - Expensed Minor Asset Purchases		0	0	0	
233	2070687	PREV OTH - Other Expenses	2100	0	0	0	
234	2070688	PREV OTH - Building Operations		0	0	0	
235	2070689	PREV OTH - Building Maintenance		0	0	0	
236	2070691	PREV OTH - Loss on Disposal of Assets		0	0	0	
237	2070692	PREV OTH - Depreciation		0	0	0	
238	2070698	PREV OTH - Staff Housing Costs Allocated	9800	0	0	0	
239	2070699	PREV OTH - Administration Allocated	9900	(8,824)	(9,836)	(9,521)	
240				(8,824)	(9,836)	(9,521)	
241	CAPITAL INCOME						
242	5070650	PREV OTH - Proceeds on Disposal of Assets		0	0	0	
243	5070651	PREV OTH - Realisation on Disposal of Assets		0	0	0	
244	5070681	PREV OTH - Transfers from Reserve		0	0	0	
245				0	0	0	
246	CAPITAL EXPENDITURE						
247	4070612	PREV OTH - Buildings Specialised (Capital)		0	0	0	
248	4070630	PREV OTH - Plant & Equipment (Capital)		0	0	0	
249	4070681	PREV OTH - Transfers to Reserve		0	0	0	
250	4070690	PREV OTH - Infrastructure Other (Capital)		0	0	0	
251				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 07 - Health						
4							
252							
253	Sub Program 07 - Other Health						
254			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
255	OPERATING INCOME						
256	3070700	OTH HEALTH - Contributions & Donations		0	0	0	
257	3070701	OTH HEALTH - Reimbursements		0	0	0	
258		<i>Medical Centre reimbursements</i>	3140	0	0	0	
259	3070710	OTH HEALTH - Grants		0	0	0	
260	3070720	OTH HEALTH - Fees & Charges		0	0	0	
261	3070735	OTH HEALTH - Other Income		0	0	0	
262	3070790	OTH HEALTH - Profit on Disposal of Assets		0	0	0	
263				0	0	0	
264	OPERATING EXPENDITURE						
265	2070700	OTH HEALTH - Employee Costs		0	0	0	
266	2070703	OTH HEALTH - Uniforms		0	0	0	
267	2070704	OTH HEALTH - Training & Development		0	0	0	
268	Sub Program 07 - Other Health Cont'd						
269			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
270	OPERATING EXPENDITURE Cont'd						
271	2070705	OTH HEALTH - Recruitment		0	0	0	
272	2070706	OTH HEALTH - Fringe Benefits Tax (FBT)		0	0	0	
273	2070707	OTH HEALTH - Protective Clothing		0	0	0	
274	2070708	OTH HEALTH - Other Employee Expenses		0	0	0	
275	2070709	OTH HEALTH - Travel & Accommodation		0	0	0	
276	2070710	OTH HEALTH - Motor Vehicle Expenses		0	0	0	
277	2070715	OTH HEALTH - Printing and Stationery		0	0	0	
278	2070716	OTH HEALTH - Postage and Freight		0	0	0	
279	2070720	OTH HEALTH - Communication Expenses		0	0	0	
280	2070721	OTH HEALTH - Information Technology		0	0	0	
281	2070722	OTH HEALTH - Security		0	0	0	
282	2070730	OTH HEALTH - Insurance Expenses (Other than Building		0	0	0	
283	2070740	OTH HEALTH - Advertising & Promotion		0	0	0	
284	2070741	OTH HEALTH - Subscriptions & Membership		0	0	0	
285	2070742	OTH HEALTH - Medical Support		(14,649)	(33,000)	(34,000)	
286		<i>Subsidy for Doctor to visit</i>	2100	(7,999)	(26,000)	(26,000)	
287		<i>Contribution to Silver Chain for medical exp.</i>	2100	(1,897)	(3,000)	(3,000)	
288		<i>Subsidy for Dentist to visit (accommodation only)</i>	2100	(4,753)	(4,000)	(5,000)	
289	2070752	OTH HEALTH - Consultants	2102	0	0	0	
290	2070765	OTH HEALTH - Maintenance/Operations		0	0	0	
291	2070770	OTH HEALTH - Loan Interest Repayments		0	0	0	
292	2070785	OTH HEALTH - Legal Expenses		0	0	0	
293	2070786	OTH HEALTH - Expensed Minor Asset Purchases	2101	0	0	0	
294	2070787	OTH HEALTH - Other Expenses		0	0	0	
295	2070788	OTH HEALTH - Building Operations		(276)	(186)	(291)	
310	<i>BO148</i>	<i>2 Moore Street (Lot 148) - Ambulance Centre - Building Operations</i>					
311		<i>Labour</i>		2000	0	0	
312		<i>ESL</i>	2101	(93)	0	(98)	
313		<i>Fire Extinguisher Service</i>	2100	0	0	0	
314		<i>Termite Inspection/Treatment</i>	2100	0	0	0	
315		<i>Service airconditioners</i>	2100	0	0	0	
316		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
317		<i>Communications</i>	2104	0	0	0	
318		<i>Electricity</i>	2200	0	0	0	
319		<i>Gas bottles/rental</i>	2201	0	0	0	
320		<i>Water</i>	2202	0	0	0	
321		<i>Insurance</i>	2600	(183)	(186)	(193)	
322		<i>Overheads</i>	9300	0	0	0	
323		<i>Plant</i>	9400	0	0	0	
324	2070789	OTH HEALTH - Building Maintenance		0	0	0	
335	2070791	OTH HEALTH - Loss on Disposal of Assets		0	0	0	
336	2070792	OTH HEALTH - Depreciation	2400	0	0	0	
337	2070798	OTH HEALTH - Staff Housing Costs Allocated	9800	0	0	0	
338	2070799	OTH HEALTH - Administration Allocated	9900	(20,775)	(23,296)	(31,283)	
339				(35,700)	(56,482)	(65,574)	

	A	C	F	G	H	I	J
3	Schedule 07 - Health						
4							
340	Sub Program 07 - Other Health Cont'd						
341			IE/	Actual	Budget	Budget	
342	CAPITAL INCOME		CC	2022/2023	2022/2023	2023/2024	
343	5070750	OTH HEALTH - Proceeds on Disposal of Assets		0	0	0	
344	5070751	OTH HEALTH - Realisation on Disposal of Assets		0	0	0	
345	5070755	OTH HEALTH - New Loan Borrowings		0	0	0	
346	5070781	OTH HEALTH - Transfers from Reserve		0	0	0	
347				0	0	0	
348	CAPITAL EXPENDITURE						
349	4070712	OTH HEALTH - Buildings Specialised (Capital)		0	0	0	
356	4070730	OTH HEALTH - Plant & Equipment (Capital)		0	0	0	
357	4070781	OTH HEALTH - Transfers to Reserve		0	0	0	
358	4070782	OTH HEALTH - Loan Principal Repayments		0	0	0	
359	4070790	OTH HEALTH - Infrastructure Other (Capital)		0	0	0	
360				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 08 - Education & Welfare						
4							
5	Sub Program 02 - Other Education						
6			IE/	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3080200	OTHER ED - Contributions & Donations		0	0	0	
9	3080201	OTHER ED - Reimbursements		0	0	0	
10	3080202	OTHER ED - Commissions		0	0	0	
11	3080210	OTHER ED - Grant Funding		0	0	0	
12	3080220	OTHER ED - Fees & Charges		0	0	0	
13	3080235	OTHER ED - Other Income		0	0	0	
14	3080290	OTHER ED - Profit on Disposal of Assets		0	0	0	
15				0	0	0	
16	OPERATING EXPENDITURE						
17	2080200	OTHER ED - Employee Costs		0	0	0	
18	2080203	OTHER ED - Uniforms		0	0	0	
19	2080204	OTHER ED - Training & Development		0	0	0	
20	2080205	OTHER ED - Recruitment		0	0	0	
21	2080206	OTHER ED - Fringe Benefits Tax (FBT)		0	0	0	
22	2080207	OTHER ED - Protective Clothing		0	0	0	
23	2080208	OTHER ED - Other Employee Expenses		0	0	0	
24	2080209	OTHER ED - Travel & Accommodation		0	0	0	
25	2080210	OTHER ED - Motor Vehicle Expenses		0	0	0	
26	2080215	OTHER ED - Printing and Stationery		0	0	0	
27	2080216	OTHER ED - Postage and Freight		0	0	0	
28	2080220	OTHER ED - Communication Expenses		0	0	0	
29	2080221	OTHER ED - Information Technology		0	0	0	
30	2080222	OTHER ED - Security		0	0	0	
31	2080230	OTHER ED - Insurance Expenses (Other than Buildings)		0	0	0	
32	2080240	OTHER ED - Advertising & Promotion		0	0	0	
33	2080241	OTHER ED - Subscriptions & Memberships		0	0	0	
34	2080252	OTHER ED - Consultants	2102	0	0	0	
35	2080253	OTHER ED - Scholarships and Awards		(150)	0	(150)	
36	2080265	OTHER ED - Maintenance/Operations		(3,576)	(1,516)	(3,932)	
37	00003	<i>Mingenew Primary School Assistance</i>					
38		<i>Labour</i>	2000	(1,071)	(706)	(1,646)	
39		<i>Materials</i>	2101	0	0	0	
40		<i>Overheads</i>	9300	(822)	(625)	(1,657)	
41		<i>Plant</i>	9400	(1,683)	(185)	(629)	
42	2080285	OTHER ED - Legal Expenses		0	0	0	
43	2080286	OTHER ED - Expensed Minor Asset Purchases		0	0	0	
44	2080287	OTHER ED - Other Expenses		0	0	0	
45	2080288	OTHER ED - Building Operations		0	0	0	
46	2080289	OTHER ED - Building Maintenance		0	0	0	
47	2080291	OTHER ED - Loss on Disposal of Assets		0	0	0	
48	2080292	OTHER ED - Depreciation	2400	0	0	0	
49	2080298	OTHER ED - Staff Housing Costs Allocated	9800	0	0	0	
50	2080299	OTHER ED - Administration Allocated	9900	(12,621)	(14,199)	(8,161)	
51				(16,347)	(15,715)	(12,243)	
52	CAPITAL INCOME						
53	5080250	OTHER ED - Proceeds on Disposal of Assets		0	0	0	
54	5080251	OTHER ED - Realisation on Disposal of Assets		0	0	0	
55	5080281	OTHER ED - Transfers from Reserve		0	0	0	
56				0	0	0	
57							
58							
59	Sub Program 02 - Other Education Cont'd						
60			IE/	Actual	Budget	Budget	
61	CAPITAL EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
62	4080212	OTHER ED - Buildings Specialised (Capital)		0	0	0	
63	4080230	OTHER ED - Plant & Equipment (Capital)		0	0	0	
64	4080281	OTHER ED - Transfers to Reserve		0	0	0	
65	4080290	OTHER ED - Infrastructure Other (Capital)		0	0	0	
66				0	0	0	
67							
68	Sub Program 03 - Care of Families & Other Children						
69			IE/	Actual	Budget	Budget	
70	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	

	A	C	F	G	H	I	J
3	Schedule 08 - Education & Welfare						
4							
71	3080300	FAMILIES - Contributions & Donations	5830	25,688	0	0	
72	3080301	FAMILIES - Reimbursements		79	575	0	
73		<i>REED water consumption reimbursement</i>	3810	79	575	0	
74	3080302	FAMILIES - Commissions		0	0	0	
75	3080310	FAMILIES - Grant Funding		54,940	770,000	970,000	
76		<i>Building Better Regions</i>	3100	18,000	0	0	
77		<i>Building Better Regions</i>	5820	0	250,000	0	
78		<i>Lotterywest</i>	5820	0	100,000	0	
79		<i>Drought Communities Program</i>	5820	36,940	120,000	0	
80		<i>LRCI - Day care centre</i>	5820	0	150,000	300,000	
81		<i>Day care centre - TBC</i>	5820	0	0	520,000	
82		<i>Community Resource Centre</i>	5830	0	150,000	150,000	
83	3080320	FAMILIES - Fees & Charges	3430	411	0	0	
84	3080335	FAMILIES - Other Income		0	0	0	
85	3080390	FAMILIES - Profit on Disposal of Assets		0	0	0	
86				81,118	770,575	970,000	
87	OPERATING EXPENDITURE						
88	2080300	FAMILIES - Employee Costs		0	0	0	
89	2080303	FAMILIES - Uniforms		0	0	0	
90	2080304	FAMILIES - Training & Development		0	0	0	
91	2080305	FAMILIES - Recruitment		0	0	0	
92	2080306	FAMILIES - Fringe Benefits Tax (FBT)		0	0	0	
93	2080307	FAMILIES - Protective Clothing		0	0	0	
94	2080308	FAMILIES - Other Employee Expenses		0	0	0	
95	2080309	FAMILIES - Travel & Accommodation		0	0	0	
96	2080310	FAMILIES - Motor Vehicle Expenses		0	0	0	
97	2080315	FAMILIES - Printing and Stationery		0	0	0	
98	2080316	FAMILIES - Postage and Freight		0	0	0	
99	2080320	FAMILIES - Communication Expenses		0	0	0	
100	2080321	FAMILIES - Information Technology		0	0	0	
101	2080322	FAMILIES - Security		0	0	0	
102	2080330	FAMILIES - Insurance Expenses (Other than Buildings)		0	0	0	
103	2080340	FAMILIES - Advertising & Promotion		0	0	0	
104	2080341	FAMILIES - Subscriptions & Memberships		0	0	0	
105	2080352	FAMILIES - Consultants	2102	0	0	0	
106	2080365	FAMILIES - Maintenance/Operations		0	0	0	
107	2080385	FAMILIES - Legal Expenses		0	0	0	
108	2080386	FAMILIES - Expensed Minor Asset Purchases		0	0	0	
109	2080387	FAMILIES - Other Expenses		(18,000)	0	0	
120							
121							
122							
123							
124	Sub Program 03 - Care of Families & Other Children Cont'd						
125			IE/	Actual	Budget	Budget	
126	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
127	2080388	FAMILIES - Building Operations		(1,239)	(3,402)	(1,204)	
128	<i>BO076 76 Phillip Street (Lot 106) - Daycare Centre - Building Operations</i>						
129		<i>Labour</i>	2000	(173)	(353)	0	
130		<i>Rubbish Charges</i>	2100	0	0	0	
131		<i>ESL</i>	2100	0	0	(98)	
132		<i>Termite Inspection/Treatment</i>	2100	0	0	(129)	
133		<i>Fire Extinguisher Service</i>	2100	0	0	(67)	
134		<i>Service airconditioners</i>	2100	(184)	(500)	(273)	
136		<i>Materials</i>	2101	(93)	0	0	
137		<i>Electricity</i>	2200	0	0	0	
139		<i>Water</i>	2202	0	(1,575)	0	
140		<i>Insurance</i>	2600	(579)	(587)	(637)	
141		<i>Overheads</i>	9300	(132)	(313)	0	
142		<i>Plant</i>	9400	(78)	(74)	0	
143	2080389	FAMILIES - Building Maintenance		0	(3,983)	(12,783)	
144	<i>BM076 76 Phillip Street (Lot 106) - Daycare Centre - Building Maintenance</i>						
145		<i>Labour</i>	2000	0	(521)	(4,483)	
146		<i>Service Contracts</i>	2100	0	(3,000)	(3,000)	
147		<i>Materials</i>	2101	0	0	0	
148		<i>Overheads</i>	9300	0	(462)	(4,514)	
149		<i>Plant</i>	9400	0	0	(786)	
150	2080391	FAMILIES - Loss on Disposal of Assets		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 08 - Education & Welfare						
4							
151	2080392	FAMILIES - Depreciation	2401	(3,366)	(23,387)	(3,665)	
152	2080398	FAMILIES - Staff Housing Costs Allocated	9800	0	0	0	
153	2080399	FAMILIES - Administration Allocated	9900	(13,180)	(14,816)	(19,042)	
154				(35,785)	(45,588)	(36,694)	
155	CAPITAL INCOME						
156	5080350	FAMILIES - Proceeds on Disposal of Assets		0	0	0	
157	5080351	FAMILIES - Realisation on Disposal of Assets		0	0	0	
158	5080381	FAMILIES - Transfers from Reserve		0	0	0	
159				0	0	0	
160							
161							
162	Sub Program 03 - Care of Families & Other Children Cont'd						
163			IE/	Actual	Budget	Budget	
164	CAPITAL EXPENDITURE						
			CC	2022/2023	2022/2023	2023/2024	
165	4080312	FAMILIES - Buildings Specialised (Capital)		0	0	0	
166	4080314	FAMILIES - Buildings Non Specialised (Capital)		(6,940)	(800,000)	(1,000,000)	
167	<i>BC076 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)</i>						
168		<i>Employee Costs</i>	2000	0	0	(22,305)	
169		<i>Service Contracts</i>	2100	(6,940)	(800,000)	(947,083)	
170		<i>Materials</i>	2101	0	0	0	
171		<i>Overheads</i>	9300	0	0	(22,460)	
172		<i>Plant</i>	9400	0	0	(8,152)	
173	4080330	FAMILIES - Plant & Equipment (Capital)		0	0	0	
174	4080381	FAMILIES - Transfers to Reserve		(25,688)	0	0	
175	4080390	FAMILIES - Infrastructure Other (Capital)		0	0	0	
176				(32,628)	(800,000)	(1,000,000)	
177							
178	Sub Program 04 - Aged & Disabled - Senior Citizens Centres						
179			IE/	Actual	Budget	Budget	
180	OPERATING INCOME						
			CC	2022/2023	2022/2023	2023/2024	
181	3080400	SENIORS - Contributions & Donations	3130	50	50	50	
182	3080401	SENIORS - Reimbursements		0	0	0	
184	3080410	SENIORS - Grant Funding		0	0	0	
185	3080420	SENIORS - Fees & Charges	3420	2,576	2,000	2,000	
186	3080435	SENIORS - Other Income		0	0	0	
187	3080490	SENIORS - Profit on Disposal of Assets		0	0	0	
188				2,626	2,050	2,050	
189	OPERATING EXPENDITURE						
190	2080400	SENIORS - Employee Costs		0	0	0	
191	2080403	SENIORS - Uniforms		0	0	0	
192	2080404	SENIORS - Training & Development		0	0	0	
193	2080405	SENIORS - Recruitment		0	0	0	
194	2080406	SENIORS - Fringe Benefits Tax (FBT)		0	0	0	
195	2080407	SENIORS - Protective Clothing		0	0	0	
196	2080408	SENIORS - Other Employee Expenses		0	0	0	
197	2080409	SENIORS - Travel & Accommodation		0	0	0	
198	2080410	SENIORS - Motor Vehicle Expenses		0	0	0	
199	2080415	SENIORS - Printing and Stationery		0	0	0	
200	2080416	SENIORS - Postage and Freight		0	0	0	
201	2080420	SENIORS - Communication Expenses		0	0	0	
202	2080421	SENIORS - Information Technology		0	0	0	
203	2080422	SENIORS - Security		0	0	0	
204	2080430	SENIORS - Insurance Expenses (Other than Buildings)		0	0	0	
205	2080440	SENIORS - Advertising & Promotion		0	0	0	
206	2080450	SENIORS - Contract Services	2100	0	0	0	
207	2080452	SENIORS - Consultants	2102	0	0	0	
208	2080465	SENIORS - Maintenance/Operations		0	0	0	
209	2080470	SENIORS - Loan 137 Interest Repayments	2500	0	0	0	
210	Sub Program 04 - Aged & Disabled - Senior Citizens Centres Cont'd						
211			IE/	Actual	Budget	Budget	
212	OPERATING EXPENDITURE Cont'd						
			CC	2022/2023	2022/2023	2023/2024	
213	2080486	SENIORS - Expensed Minor Asset Purchases		0	(1,000)	(1,000)	
214		<i>Sundry provision</i>	2101	0	(1,000)	(1,000)	
215	2080487	SENIORS - Other Expenses		0	0	0	
216	2080488	SENIORS - Building Operations		(18,757)	(16,109)	(17,533)	
217	<i>BO082 82 Phillip Street (R03) - Autumn Centre - Building Operations</i>						

	A	C	F	G	H	I	J
3	Schedule 08 - Education & Welfare						
4							
218		Labour	2000	(6,608)	(5,976)	(6,788)	
219		Rubbish Charges	2100	0	0	0	
220		ESL	2100	0	0	0	
221		Termite Inspection/Treatment	2100	0	0	(129)	
222		Fire Extinguisher Service	2100	0	0	(190)	
223		Service airconditioners	2100	(397)	(2,200)	(286)	
224		Check RCD/smoke alarms	2100	0	0	0	
225		Hygiene Contract	2100	0	0	(286)	
226		Materials	2101	(500)	0	(250)	
227		Electricity	2200	(1,988)	(1,050)	(1,050)	
228		Gas Bottles/Rental	2201	0	0	0	
229		Water	2202	(47)	(120)	(120)	
230		Insurance	2600	(1,453)	(1,391)	(1,599)	
231		Overheads	9300	(7,659)	(5,298)	(6,835)	
232		Plant	9400	(105)	(74)	0	
233	2080489	SENIORS - Building Maintenance		(134)	(1,968)	(1,600)	
234	BM082	82 Phillip Street (R03) - Autumn Centre - Building Maintenance					
235		Labour	2000	(58)	(765)	(391)	
236		Service Contracts	2100	0	(525)	(500)	
237		Materials	2101	0	0	0	
238		Overheads	9300	(45)	(678)	(394)	
239		Plant	9400	(31)	0	(315)	
240	2080491	SENIORS - Loss on Disposal of Assets		0	0	0	
241	2080492	SENIORS - Depreciation	2401	(12,204)	(13,309)	(13,289)	
242	2080498	SENIORS - Staff Housing Costs Allocated	9800	0	0	0	
243	2080499	SENIORS - Administration Allocated	9900	(13,180)	(14,816)	(13,601)	
244				(44,274)	(47,202)	(47,023)	
245	CAPITAL INCOME						
246	5080450	SENIORS - Proceeds on Disposal of Assets		0	0	0	
247	5080451	SENIORS - Realisation on Disposal of Assets		0	0	0	
250	5080481	SENIORS - Transfers from Reserve		0	0	0	
251				0	0	0	
252	CAPITAL EXPENDITURE						
253	4080412	SENIORS - Buildings Specialised (Capital)		0	0	0	
254	BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)					
255		Employee Costs	2000	0	0	0	
256		Service Contracts	2100	0	0	0	
257		Materials	2101	0	0	0	
258		Overheads	9300	0	0	0	
259		Plant	9400	0	0	0	
260	4080430	SENIORS - Plant & Equipment (Capital)		0	0	0	
261	4080412	SENIORS - Buildings Specialised (Capital)		0	0	0	
262	4080481	SENIORS - Transfers to Reserve		0	0	0	
263	4080482	SENIORS - Loan 137 Principal Repayments	4100	0	0	0	
264	4080490	SENIORS - Infrastructure Other (Capital)		0	0	0	
265				0	0	0	
266	Sub Program 06 - Aged & Disabled - Other						
267			IE/	Actual	Budget	Budget	
268	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
269	3080600	AGED OTHER - Contributions & Donations		0	0	0	
270	3080601	AGED OTHER - Reimbursements	3810	0	0	0	
271	3080602	AGED OTHER - Commissions		0	0	0	
272	3080610	AGED OTHER - Grant Funding		0	0	0	
273	3080620	AGED OTHER - Fees & Charges		0	0	0	
274	3080635	AGED OTHER - Other Income		0	0	0	
275	3080690	AGED OTHER - Profit on Disposal of Assets		0	0	0	
276				0	0	0	
277	OPERATING EXPENDITURE						
278	2080600	AGED OTHER - Employee Costs		0	0	0	
279	2080603	AGED OTHER - Uniforms		0	0	0	
280	2080604	AGED OTHER - Training & Development		0	0	0	
281	2080605	AGED OTHER - Recruitment		0	0	0	
282	2080606	AGED OTHER - Fringe Benefits Tax (FBT)		0	0	0	
283	2080607	AGED OTHER - Protective Clothing		0	0	0	
284	2080608	AGED OTHER - Other Employee Expenses		0	0	0	
285	2080609	AGED OTHER - Travel & Accommodation		0	0	0	
286	2080610	AGED OTHER - Motor Vehicle Expenses		0	0	0	
287	2080615	AGED OTHER - Printing and Stationery		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 08 - Education & Welfare						
4							
288	2080616	AGED OTHER - Postage and Freight		0	0	0	
289	2080620	AGED OTHER - Communication Expenses		0	0	0	
290	2080621	AGED OTHER - Information Technology		0	0	0	
291	2080622	AGED OTHER - Security		0	0	0	
292	2080630	AGED OTHER - Insurance Expenses (Other than Building)		0	0	0	
293	2080640	AGED OTHER - Advertising & Promotion		0	0	0	
294	2080641	AGED OTHER - Subscriptions & Memberships		0	0	0	
295	2080652	AGED OTHER - Consultants	2102	0	0	0	
296	2080653	AGED OTHER - Events		(2,723)	(3,788)	(3,788)	
297		<i>Sundry provision</i>	2101	0	(1,288)	(1,288)	
298		<i>Seniors catering</i>	2101	(2,723)	(2,500)	(2,500)	
299	2080665	AGED OTHER - Maintenance/Operations		0	0	0	
300	2080670	AGED OTHER - Loan Interest Repayments		0	0	0	
301	2080685	AGED OTHER - Legal Expenses		0	0	0	
302	2080686	AGED OTHER - Expensed Minor Asset Purchases		0	0	0	
303	2080687	AGED OTHER - Other Expenses		0	0	0	
304	2080688	AGED OTHER - Building Operations		0	0	0	
305	2080689	AGED OTHER - Building Maintenance		0	0	0	
306	2080691	AGED OTHER - Loss on Disposal of Assets		0	0	0	
307	2080692	AGED OTHER - Depreciation		0	0	0	
308	2080698	AGED OTHER - Staff Housing Costs Allocated	9800	0	0	0	
309	2080699	AGED OTHER - Administration Allocated	9900	(12,845)	(14,443)	(13,601)	
310				(15,567)	(18,231)	(17,389)	
311	CAPITAL INCOME						
312	5080650	AGED OTHER - Proceeds on Disposal of Assets		0	0	0	
313	5080651	AGED OTHER - Realisation on Disposal of Assets		0	0	0	
314	5080655	AGED OTHER - New Loan Borrowings		0	0	0	
315	5080658	AGED OTHER - Self Supporting Loan Principal Received		0	0	0	
316	5080681	AGED OTHER - Transfers from Reserve		0	0	0	
317				0	0	0	
322							
323							
324	Sub Program 06 - Aged & Disabled - Other Cont'd						
325			IE/	Actual	Budget	Budget	
326	CAPITAL EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
327	4080612	AGED OTHER - Buildings Specialised (Capital)		0	0	0	
328	4080630	AGED OTHER - Plant & Equipment (Capital)		0	0	0	
329	4080681	AGED OTHER - Transfers to Reserve		0	0	0	
330	4080682	AGED OTHER - Loan Principal Repayments		0	0	0	
331	4080690	AGED OTHER - Infrastructure Other (Capital)		0	0	0	
332				0	0	0	
333							
334	Sub Program 07 - Other Welfare						
335			IE/	Actual	Budget	Budget	
336	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
337	3080700	WELFARE - Contributions & Donations	3130	0	0	0	
338	3080701	WELFARE - Reimbursements		0	0	0	
339	3080702	WELFARE - Commissions		0	0	0	
340	3080710	WELFARE - Grants	3100	3,000	0	0	
341	3080720	WELFARE - Fees & Charges		0	0	0	
342	3080735	WELFARE - Other Income		0	0	0	
343	3080790	WELFARE - Profit on Disposal of Assets		0	0	0	
344				3,000	0	0	
345	OPERATING EXPENDITURE						
367	2080753	WELFARE - Events	2101	(3,000)	0	0	
373	2080788	WELFARE - Building Operations		(1,022)	(1,152)	(1,032)	
374	<i>BO017 17 Donald Street (Lot 17) - Men in Sheds - Building Operations</i>						
375		<i>Employee Costs</i>	2000	0	0	0	
376		<i>Rubbish Collection Charges</i>	2100	0	0	0	
377		<i>ESL</i>	2100	0	0	(98)	
378		<i>Termite Inspection/Treatment</i>	2100	0	0	(115)	
379		<i>Fire Extinguisher Service</i>	2100	0	0	(76)	
380		<i>Service airconditioners</i>	2100	(73)	(600)	0	
381		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
382		<i>Materials</i>	2101	(93)	0	0	
383		<i>Water</i>	2202	(372)	(210)	(210)	
384		<i>Insurance</i>	2600	(485)	(342)	(533)	

	A	C	F	G	H	I	J
3	Schedule 08 - Education & Welfare						
4							
385		<i>Overheads</i>	9300	0	0	0	
386		<i>Plant</i>	9400	0	0	0	
387	2080789	WELFARE - Building Maintenance		(2,508)	(4,328)	(1,600)	
388	<i>BM017</i>	<i>17 Donald Street (Lot 17) - Men in Sheds - Building Maintenance</i>					
389		<i>Employee Costs</i>	2000	0	(174)	(391)	
390		<i>Service Contracts</i>	2100	(2,508)	(4,000)	(500)	
391		<i>Materials</i>	2101	0	0	0	
392		<i>Overheads</i>	9300	0	(154)	(394)	
393		<i>Plant</i>	9400	0	0	(315)	
394	2080791	WELFARE - Loss on Disposal of Assets		0	0	0	
395	2080792	WELFARE - Depreciation	2401	(6,590)	(7,186)	(7,176)	
396	2080798	WELFARE - Staff Housing Costs Allocated	9800	0	0	0	
397	2080799	WELFARE - Administration Allocated	9900	(11,728)	(13,121)	(13,601)	
398				(24,847)	(25,787)	(23,409)	
399	CAPITAL INCOME						
402	5080781	WELFARE - Transfers from Reserve		0	0	0	
403				0	0	0	
404	CAPITAL EXPENDITURE						
405	4080714	WELFARE - Buildings Non Specialised (Capital)		0	0	0	
406	<i>BC017</i>	<i>17 Donald Street (Lot 17) - Men in Sheds - Building (Capital)</i>					
407		<i>Employee Costs</i>	2000	0	0	0	
408		<i>Service Contracts</i>	2100	0	0	0	
409		<i>Materials</i>	2101	0	0	0	
410		<i>Overheads</i>	9300	0	0	0	
411		<i>Plant</i>	9400	0	0	0	
416				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
5	Sub Program 01 - Staff Housing						
6			IE	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3090101	STF HOUSE - Staff Rental Reimbursements	3810	523	500	500	
9		<i>Reimburse excessive water use etc</i>					
10	3090110	STF HOUSE - Grant Income		0	0	0	
11	3090120	STF HOUSE - Fees & Charges	3430	15,063	12,584	12,584	
12		<i>Rent from staff houses</i>					
13	Lawson	<i>33 Victoria Road</i>				6,292	
14	Vonolagi	<i>13 Moore St</i>				6,292	
16	3090135	STF HOUSE - Other Income		0	0	0	
17	3090190	STF HOUSE - Profit on Disposal of Assets		0	0	0	
18				15,586	13,084	13,084	
19	OPERATING EXPENDITURE						
20	2090111	STF HOUSE - Rental Property Expenses		0	0	0	
22	2090165	STF HOUSE - Maintenance/Operations		0	0	0	
23	2090185	STF HOUSE - Legal Expenses		0	0	0	
24	2090186	STF HOUSE - Expensed Minor Asset Purchases		(6,156)	(3,000)	(5,000)	
25		<i>Sundry provision</i>	2101	(6,156)	(3,000)	(5,000)	<i>Inc 2k for retic at 23 Field St</i>
26	2090187	STF HOUSE - Other Expenses		0	0	0	
27	2090188	STF HOUSE - Building Operations		(28,331)	(19,800)	(24,065)	
28	SHO005	<i>23 Field Street (Lot 5) - Residence - Staff Housing Operations</i>					
29	Noon	<i>Employee Costs</i>	2000	(1,223)	(242)	0	
30		<i>ESL</i>	2100	0	0	(98)	
31		<i>Rubbish Charges</i>	2100	0	0	0	
32		<i>Termite Inspection/Treatment</i>	2100	0	0	(630)	
33		<i>Service airconditioning</i>	2100	(2,791)	(420)	(751)	
34		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
35		<i>Fire Extinguisher Service</i>	2100	0	0	0	
36		<i>Materials</i>	2101	(1,430)	0	0	
37		<i>Electricity</i>	2200	(581)	(1,000)	(1,000)	
38		<i>Water</i>	2202	(1,272)	(1,050)	(1,500)	
39		<i>Insurance</i>	2600	(1,060)	(928)	(1,166)	
40		<i>Overheads</i>	9300	(1,328)	(215)	0	
41		<i>Plant</i>	9400	(441)	(55)	0	
42	SHO013	<i>13 Moore Street (Lot 144) - Residence - Staff Housing Operations</i>					
43	Vonolagi	<i>Employee Costs</i>	2000	0	(411)	0	
44		<i>ESL</i>	2100	0	0	(98)	
45		<i>Rubbish Charges</i>	2100	0	0	0	
46		<i>Termite Inspection/Treatment</i>	2100	0	0	(116)	
47		<i>Service airconditioning</i>	2100	(264)	(350)	(601)	
48		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
50		<i>Materials</i>	2101	(93)	(100)	0	
51		<i>Electricity</i>	2200	0	0	0	
52		<i>Gas</i>	2201	(47)	0	0	
53		<i>Water</i>	2202	(217)	(893)	(500)	
54		<i>Insurance</i>	2600	(860)	(702)	(946)	
55		<i>Overheads</i>	9300	0	(364)	0	
56		<i>Plant</i>	9400	0	(103)	0	
57	Sub Program 01 - Staff Housing Cont'd						
58			IE	Actual	Budget	Budget	
59	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
60	SHO015	<i>15 Field Street (Lot 256) - Residence - Staff Housing Operations</i>					
61	Clapham	<i>Employee Costs</i>	2000	(143)	(242)	0	
62		<i>ESL</i>	2100	0	0	(98)	
63		<i>Rubbish Charges</i>	2100	0	0	0	
64		<i>Termite Inspection/Treatment</i>	2100	0	0	(116)	
65		<i>Service airconditioning</i>	2100	(331)	(420)	(751)	
66		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
67		<i>Fire Extinguisher Service</i>	2100	0	0	0	
68		<i>Materials</i>	2101	(117)	0	0	
69		<i>Electricity</i>	2200	(1,116)	(1,400)	(1,400)	
70		<i>Water</i>	2202	(403)	(400)	(400)	
71		<i>Insurance</i>	2600	(699)	(815)	(768)	

	A	C	F	G	H	I	J	
3	Schedule 09 - Housing							
4								
72		Overheads	9300	(112)	(215)	0		
73		Plant	9400	(92)	(55)	0		
74	SHO025	25 Shenton Street (Lot 66) - Residence - Staff Housing Operations						
75	Fanning	Employee Costs	2000	(1,157)	(411)	0		
76		ESL	2100	0	0	(98)		
77		Rubbish Charges	2100	0	0	0		
78		Termite Inspection/Treatment	2100	0	0	(158)		
79		Service airconditioning	2100	(463)	(700)	(751)		
80		Check RCD/smoke alarms	2100	0	0	0		
81		Fire Extinguisher Service	2100	0	0	0		
82		Materials	2101	(815)	0	0		
83		Communication	2104	0	0	0		
84		Electricity	2200	(2,417)	(1,365)	(3,000)		
85		Water	2202	(3,335)	(2,300)	(2,800)		
86		Insurance	2600	(1,174)	(1,098)	(1,291)		
87		Overheads	9300	(1,762)	(364)	0		
88		Plant	9400	(318)	(103)	0		
89	SHO033	33 Victoria Road (Lot 89) - Residence - Staff Housing Operations						
90	Lawson	Employee Costs	2000	(247)	(242)	0		
91		ESL	2100	0	0	(98)		
92		Rubbish Charges	2100	0	0	0		
93		Termite Inspection/Treatment	2100	0	0	(158)		
94		Service airconditioning	2100	(198)	(350)	(450)		
95		Check RCD/smoke alarms	2100	0	0	0		
96		Fire Extinguisher Service	2100	0	0	0		
97		Materials	2101	(93)	0	0		
98		Electricity	2200	(562)	(1,200)	(300)		
99		Water	2202	(280)	(500)	(500)		
100		Insurance	2600	(627)	(516)	(690)		
101		Overheads	9300	(190)	(215)	0		
102		Plant	9400	(76)	(55)	0		
111								
112								
113								
114								
115								
116	Sub Program 01 - Staff Housing Cont'd							
117			IE	Actual	Budget	Budget		
118	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
147	2090189	STF HOUSE - Staff Housing Building Maintenance		(4,281)	(8,415)	(19,763)		
148	SHM005	23 Field Street (Lot 5) - Residence - Staff Housing Maintenance						
149	Noon	Employee Costs	2000	(309)	(521)	(1,168)		
150		Service Contracts	2100	(605)	(1,000)	(1,315)		
151		Materials	2101	(441)	0	(500)		
152		Overheads	9300	(247)	(462)	(1,176)		
153		Plant	9400	(259)	0	(944)		
154	SHM013	13 Moore Street (Lot 144) - Residence - Staff Housing Maintenance						
155	Vonolagi	Employee Costs	2000	(56)	(521)	(782)		
156		Service Contracts	2100	0	(500)	(1,000)		
157		Materials	2101	0	0	0		
158		Overheads	9300	(43)	(462)	(787)		
159		Plant	9400	(16)	0	(629)		
160	SHM015	15 Field Street (Lot 256) - Residence - Staff Housing Maintenance						
161	Clapham	Employee Costs	2000	0	(521)	(780)		
162		Service Contracts	2100	0	(1,000)	(1,315)		
163		Materials	2101	0	0	0		
164		Overheads	9300	0	(462)	(785)		
165		Plant	9400	0	0	(629)		
166	SHM025	25 Shenton Street (Lot 66) - Residence - Staff Housing Maintenance						
167	Fanning	Employee Costs	2000	(56)	(521)	(1,557)		
168		Service Contracts	2100	(1,791)	(1,000)	(1,315)		
169		Materials	2101	(357)	0	0		
170		Overheads	9300	(43)	(462)	(1,568)		
171		Plant	9400	(57)	0	(315)		
172	SHM033	33 Victoria Road (Lot 89) - Residence - Staff Housing Maintenance						
173	Lawson	Employee Costs	2000	0	(521)	(782)		

	A	C	F	G	H	I	J	
3	Schedule 09 - Housing							
4								
174		<i>Service Contracts</i>	2100	0	0	(1,000)		
175		<i>Materials</i>	2101	0	0	0		
176		<i>Overheads</i>	9300	0	(462)	(787)		
177		<i>Plant</i>	9400	0	0	(629)		
182								
183								
184								
185								
186	Sub Program 01 - Staff Housing Cont'd							
187			IE	Actual	Budget	Budget		
188	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
201	2090191	STF HOUSE - Loss on Disposal of Assets	2300	0	0	0		
202	2090192	STF HOUSE - Depreciation	2401	(16,043)	(17,431)	(17,438)		
203	2090198	STF HOUSE - Staff Housing Costs Recovered	9800	53,465	52,441	79,024		
204	2090199	STF HOUSE - Administration Allocated	9900	(15,078)	(16,879)	(25,842)		
205				(16,424)	(13,084)	(13,084)		
206	CAPITAL INCOME							
207	5090150	STF HOUSE - Proceeds on Disposal of Assets		0	0	0		
208	5090151	STF HOUSE - Realisation on Disposal of Assets	5100	0	0	0		
209	5090155	STF HOUSE - New Loan Borrowings		0	0	0		
210	5090181	STF HOUSE - Transfers from Reserve	5500	0	0	0		
211				0	0	0		
212	CAPITAL EXPENDITURE							
213	4090114	STF HOUSE - Buildings Non Specialised (Capital)		(13,219)	(20,000)	(15,000)		
214	BC005	<i>23 Field Street (Lot 5) - Residence - Building (Capital)</i>						
215		<i>Employee Costs</i>	2000	0	0	0		
216		<i>Service Contracts</i>	2100	0	0	(15,000)		
217		<i>Materials</i>	2101	0	0	0		
218		<i>Overheads</i>	9300	0	0	0		
219		<i>Plant</i>	9400	0	0	0		
220	BC013	<i>13 Moore Street (Lot 144) - Residence - Building (Capital)</i>						
221		<i>Employee Costs</i>	2000	0	0	0		
222		<i>Service Contracts</i>	2100	0	0	0		
223		<i>Materials</i>	2101	0	0	0		
224		<i>Overheads</i>	9300	0	0	0		
225		<i>Plant</i>	9400	0	0	0		
226	BC015	<i>15 Field Street (Lot 256) - Residence - Building (Capital)</i>						
227		<i>Employee Costs</i>	2000	0	0	0		
228		<i>Service Contracts</i>	2100	0	0	0		
229		<i>Materials</i>	2101	0	0	0		
230		<i>Overheads</i>	9300	0	0	0		
231		<i>Plant</i>	9400	0	0	0		
232	BC025	<i>25 Shenton Street (Lot 66) - Residence - Building (Capital)</i>						
233		<i>Employee Costs</i>	2000	0	0	0		
234		<i>Service Contracts</i>	2100	0	(10,000)	0		
235		<i>Materials</i>	2101	(13,219)	(10,000)	0		
236		<i>Overheads</i>	9300	0	0	0		
237		<i>Plant</i>	9400	0	0	0		
250	4090130	STF HOUSE - Plant & Equipment (Capital)		0	0	0		
251	Sub Program 01 - Staff Housing Cont'd							
252			IE	Actual	Budget	Budget		
253	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
254	4090120	STF HOUSE - Furniture & Equipment (Capital)		0	0	0		
255	4090181	STF HOUSE - Transfers to Reserve		0	0	0		
256	4090190	STF HOUSE - Infrastructure Other (Capital)		0	0	0		
257				(13,219)	(20,000)	(15,000)		
258								
305	Sub Program 03 - Community Housing							
306			IE	Actual	Budget	Budget		
307	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024		
308	3090300	COM HOUSE - Contributions & Donations		0	0	0		
309	3090301	COM HOUSE - Rental Reimbursements	3810	931	200	200		
310		<i>Reimburse excessive water use etc</i>						
311	3090310	COM HOUSE - Grant Income	5810	0	161,000	0		

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
312		<i>DRFAWA 200k - New housing and land development</i>					
313	3090320	COM HOUSE - Fees & Charges	3430	59,570	71,684	74,120	
314		<i>Rent from community houses</i>					
315	Silver Chain	<i>34 William St</i>		4,400	10,400	10,400	
316	MIG	<i>42 Victoria Road (Lot 109) (Karara)</i>		14,300	16,900	16,900	
317	Kupsch	<i>49 Shenton St (Lot 114) (Karara)</i>		15,300	15,600	15,600	
318	Vacant	<i>32 Shenton St (Lot 20) - Unit 1 (2 Bed)</i>		9,397	5,000	5,000	
319	Short Stay	<i>32 Shenton St (Lot 20) - Unit 2 (1 Bed)</i>		95	1,000	1,000	
320	Winch-Buis	<i>45 King St (Lot 9) - Unit 1</i>		5,280	5,000	6,500	
321	REED	<i>45 King St (Lot 9) - Unit 2</i>		8,208	9,360	9,360	
322	Warren	<i>45 King St (Lot 9) - Unit 3</i>		7,776	8,424	9,360	
323	3090335	COM HOUSE - Other Income		0	0	0	
324	3090340	COM HOUSE - Fines & Penalties		0	0	0	
325	3090345	COM HOUSE - Interest		0	0	0	
326	3090390	COM HOUSE - Profit on Disposal of Assets		0	0	0	
327				60,501	232,884	74,320	
328	OPERATING EXPENDITURE						
329	2090311	COM HOUSE - Rental Property Expenses		0	0	0	
330	2090315	COM HOUSE - Printing and Stationery		0	0	0	
331	2090316	COM HOUSE - Postage and Freight		0	0	0	
332	2090322	COM HOUSE - Security		0	0	0	
333	2090330	COM HOUSE - Insurance Expenses (Other than Buildings)		0	0	0	
334	2090340	COM HOUSE - Advertising & Promotion		0	0	0	
335	2090341	COM HOUSE - Subscriptions & Memberships		0	0	0	
336	2090352	COM HOUSE - Consultants	2102	0	0	(4,000)	2 x valuations
337	2090365	COM HOUSE - Maintenance/Operations		0	0	(50,000)	Demolish houses damaged by cyclone
338	2090370	COM HOUSE - Loan Interest Repayments		0	0	(19,282)	
339	LNI147	<i>Loan 147 Interest - 42 Victoria & 49 Shenton</i>	2500	0	0	(19,282)	
340	2090385	COM HOUSE - Legal Expenses		0	0	0	
341	2090386	COM HOUSE - Expensed Minor Asset Purchases	2101	0	(1,000)	(5,500)	New aircon for 34 William St
342	2090387	COM HOUSE - Other Expenses		0	0	0	
347							
348							
349							
350	Sub Program 03 - Community Housing Cont'd						
351			IE	Actual	Budget	Budget	
352	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
353	2090388	COM HOUSE - Building Operations		(19,315)	(20,879)	(19,618)	
386	CHO034	<i>34 William Street (Lot 12) - Residence - Community Housing Operations</i>					
387	Silver Chain	<i>Employee Costs</i>	2000	(16)	(242)	0	
388		<i>ESL</i>	2100	0	(93)	(98)	
389		<i>Termite Inspection/Treatment</i>	2100	0	0	(158)	
390		<i>Service airconditioning</i>	2100	(132)	(407)	(300)	
391		<i>Materials</i>	2101	(93)	0	0	
392		<i>Electricity</i>	2200	0	0	0	
393		<i>Water</i>	2202	(230)	(500)	(250)	
394		<i>Insurance</i>	2600	(866)	(792)	(952)	
395		<i>Overheads</i>	9300	(12)	(215)	0	
396		<i>Plant</i>	9400	(28)	(55)	0	
397	CHO042	<i>42 Victoria Road (Lot 109) - Residence (Karara) - Community Housing Operations</i>					
398	MIG	<i>Employee Costs</i>	2000	0	0	0	
399		<i>ESL</i>	2100	0	0	0	
400		<i>Rubbish Charges</i>	2100	0	0	0	
401		<i>Termite Inspection/Treatment</i>	2100	0	0	(116)	
402		<i>Service airconditioning</i>	2100	(198)	(380)	(450)	
403		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
404		<i>Fire Extinguisher Service</i>	2100	0	0	0	
405		<i>Rates</i>	2101	(2,697)	(2,754)	(2,832)	
406		<i>Materials</i>	2101	0	0	0	
407		<i>Electricity</i>	2200	0	0	0	
408		<i>Water</i>	2202	(174)	(444)	(200)	
409		<i>Insurance</i>	2600	(1,007)	(928)	(1,107)	
410		<i>Overheads</i>	9300	0	0	0	
411		<i>Plant</i>	9400	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
412	CHO049	49 Shenton Street (Lot 114) - Residence (Karara) - Community Housing Operations					
413	Kupsch	Employee Costs	2000	0	0	0	
414		ESL	2100	0	0	0	
415		Rubbish Charges	2100	0	0	0	
416		Termite Inspection/Treatment	2100	0	0	(116)	
417		Service airconditioning	2100	(264)	(415)	(601)	
418		Check RCD/smoke alarms	2100	0	0	0	
419		Fire Extinguisher Service	2100	0	0	0	
420		Rates	2101	(2,656)	(2,712)	(2,788)	
421		Materials	2101	0	0	0	
422		Electricity	2200	0	0	0	
423		Water	2202	(230)	(286)	(250)	
424		Insurance	2600	(1,007)	(928)	(1,107)	
425		Overheads	9300	0	0	0	
426		Plant	9400	0	0	0	
437							
438							
439							
440							
441							
442							
443							
444							
445	Sub Program 03 - Community Housing Cont'd						
446			IE	Actual	Budget	Budget	
447	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
448	CHO321	32A Shenton Street (Lot 20) - Unit 1 (2 Bed) - Community Housing Operations					
449	Vacant	Employee Costs	2000	(147)	(242)	0	
450		ESL	2100	0	0	(49)	
451		Rubbish Charges	2100	0	0	0	
452		Termite Inspection/Treatment	2100	0	0	(97)	
453		Service airconditioning	2100	(198)	(280)	(300)	
454		Check RCD/smoke alarms	2100	0	0	0	
455		Fire Extinguisher Service	2100	0	0	0	
456		Materials	2101	(47)	0	0	
457		Electricity	2200	(424)	0	(500)	
458		Water	2202	(262)	(282)	(275)	
459		Insurance	2600	(605)	(220)	(666)	
460		Overheads	9300	(116)	(215)	0	
461		Plant	9400	(44)	(55)	0	
462	CHO322	32B Shenton Street (Lot 20) - Unit 2 (1 Bed) - Community Housing Operations					
463	Short Stay	Employee Costs	2000	(388)	(242)	0	
464		ESL	2100	0	0	(49)	
465		Rubbish Charges	2100	0	0	0	
466		Termite Inspection/Treatment	2100	0	0	(97)	
467		Service airconditioning	2100	(132)	(280)	(300)	
468		Check RCD/smoke alarms	2100	0	0	0	
469		Fire Extinguisher Service	2100	0	0	0	
470		Materials	2101	(47)	0	0	
471		Electricity	2200	(865)	(725)	(900)	
472		Gas Bottles/Rental	2201	(303)	0	(300)	
473		Water	2202	0	0	0	
474		Insurance	2600	(447)	(407)	(491)	
475		Overheads	9300	(260)	(215)	0	
476		Plant	9400	(16)	(55)	0	
477	CHO451	45 King Street (Lot 9) - Unit 1 - Community Housing Operations					
478	Winch-Buist	Employee Costs	2000	(188)	(242)	0	
479		ESL	2100	0	0	(33)	
480		Rubbish Charges	2100	0	0	0	
481		Termite Inspection/Treatment	2100	0	0	(97)	
482		Service airconditioning	2100	(132)	(280)	(172)	
483		Check RCD/smoke alarms	2100	0	0	0	
484		Fire Extinguisher Service	2100	0	0	0	
485		Materials	2101	(31)	0	0	
486		Electricity	2200	(43)	0	0	
487		Water	2202	(287)	(777)	(240)	

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
488		Insurance	2600	(669)	(608)	(736)	
489		Overheads	9300	(151)	(215)	0	
490		Plant	9400	(21)	(55)	0	
497							
498							
499							
500							
501							
502							
503	Sub Program 03 - Community Housing Cont'd						
504			IE	Actual	Budget	Budget	
505	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
506	CHO452	45 King Street (Lot 9) - Unit 2 - Community Housing Operations					
507	REED	Employee Costs	2000	(184)	(242)	0	
508		ESL	2100	0	0	(33)	
509		Rubbish Charges	2100	0	0	0	
510		Termite Inspection/Treatment	2100	0	0	(97)	
511		Service airconditioning	2100	(132)	(280)	(300)	
512		Check RCD/smoke alarms	2100	0	0	0	
513		Fire Extinguisher Service	2100	0	0	0	
514		Materials	2101	(31)	0	0	
515		Electricity	2200	(1,034)	(735)	0	
516		Water	2202	(230)	(399)	(240)	
517		Insurance	2600	(669)	(608)	(736)	
518		Overheads	9300	(119)	(215)	0	
519		Plant	9400	(9)	(55)	0	
520	CHO453	45 King Street (Lot 9) - Unit 3 - Community Housing Operations					
521	Warren	Employee Costs	2000	(190)	(242)	0	
522		ESL	2100	0	0	(33)	
523		Rubbish Charges	2100	0	0	0	
524		Termite Inspection/Treatment	2100	0	0	(97)	
525		Service airconditioning	2100	(132)	(280)	(300)	
526		Check RCD/smoke alarms	2100	0	0	0	
527		Fire Extinguisher Service	2100	0	0	0	
528		Materials	2101	(31)	0	0	
529		Electricity	2200	0	0	0	
530		Water	2202	(297)	(399)	(419)	
531		Insurance	2600	(669)	(608)	(736)	
532		Overheads	9300	(132)	(215)	0	
533		Plant	9400	(23)	(55)	0	
534	2090389	COM HOUSE - Building Maintenance		(3,694)	(9,325)	(19,398)	
547	CHM034	34 William Street (Lot 12) - Residence - Community Housing Maintenance					
548	Silver chain	Employee Costs	2000	(78)	(521)	(782)	
549		Service Contracts	2100	(756)	(500)	(1,000)	
550		Materials	2101	0	0	0	
551		Overheads	9300	(60)	(462)	(787)	
552		Plant	9400	(16)	0	(629)	
553	CHM042	42 Victoria Road (Lot 109) - Residence (Karara) - Community Housing Maintenance					
554	MIG	Employee Costs	2000	(30)	(348)	(391)	
555		Service Contracts	2100	0	(250)	(1,000)	
556		Materials	2101	0	0	0	
557		Overheads	9300	(23)	(308)	(394)	
558		Plant	9400	(16)	0	(315)	
559	CHM049	49 Shenton Street (Lot 114) - Residence (Karara) - Community Housing Maintenance					
560	Kupsch	Employee Costs	2000	0	(348)	(391)	
561		Service Contracts	2100	(658)	(250)	(1,000)	
562		Materials	2101	0	0	0	
563		Overheads	9300	0	(308)	(394)	
564		Plant	9400	0	0	(315)	
565							
566							
567	Sub Program 03 - Community Housing Cont'd						
568			IE	Actual	Budget	Budget	
569	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
570	CHM321	32 Shenton Street (Lot 20) - Unit 1 (2 Bed) - Community Housing Maintenance					

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3	Schedule 09 - Housing							
4								
571	Vacant	Employee Costs	2000	0	(348)	(391)		
572		Service Contracts	2100	0	(250)	(1,000)		
573		Materials	2101	0	0	0		
574		Overheads	9300	0	(308)	(394)		
575		Plant	9400	0	0	(315)		
576	CHM322	32 Shenton Street (Lot 20) - Unit 2 (1 Bed) - Community Housing Maintenance						
577	Short Stay	Employee Costs	2000	0	(348)	(391)		
578		Service Contracts - inc awning \$1,500	2100	(1,536)	(1,750)	(2,500)		
579		Materials	2101	0	0	0		
580		Overheads	9300	0	(308)	(394)		
581		Plant	9400	0	0	(315)		
582	CHM451	45 King Street (Lot 9) - Unit 1 - Community Housing Maintenance						
583	Winch-	Employee Costs	2000	0	(348)	(391)		
584	Buist	Service Contracts	2100	(374)	(250)	(1,000)		
585		Materials	2101	0	0	0		
586		Overheads	9300	0	(308)	(394)		
587		Plant	9400	0	0	(315)		
588	CHM452	45 King Street (Lot 9) - Unit 2 - Community Housing Maintenance						
589	REED	Employee Costs	2000	0	(348)	(391)		
590		Service Contracts	2100	0	(250)	(1,000)		
591		Materials	2101	0	0	0		
592		Overheads	9300	0	(308)	(394)		
593		Plant	9400	0	0	(315)		
594	CHM453	45 King Street (Lot 9) - Unit 3 - Community Housing Maintenance						
595	Warren	Employee Costs	2000	(63)	(348)	(391)		
596		Service Contracts	2100	0	(250)	(1,000)		
597		Materials	2101	(21)	0	0		
598		Overheads	9300	(48)	(308)	(394)		
599		Plant	9400	(16)	0	(315)		
600	2090391	COM HOUSE - Loss on Disposal of Assets	2300	0	0	0		
601	2090392	COM HOUSE - Depreciation	2401	(38,417)	(41,896)	(41,834)		
602	2090399	COM HOUSE - Administration Allocated	9900	(15,413)	(17,292)	(27,202)		
603				(76,839)	(90,392)	(186,834)		
604	CAPITAL INCOME							
605	5090350	COM HOUSE - Proceeds on Disposal of Assets		0	0	0		
606	5090351	COM HOUSE - Realisation on Disposal of Assets	5100	0	0	0		
607	5090355	COM HOUSE - New Loan Borrowings		0	0	400,000		
608	5090381	COM HOUSE - Transfers from Reserve	5500	0	0	0		
609				0	0	400,000		
610	CAPITAL EXPENDITURE							
611	4090308	COM HOUSE - Land Freehold (Capital)		0	(72,000)	(152,000)		
612	LC042	Land Purchase - 42 Victoria Road (Lot 109)						
613		Service Contracts	2100	0	0	(50,000)		
614	LC049	Land Purchase - 49 Shenton Street (Lot 114)						
615		Service Contracts	2100	0	0	(50,000)		
616	LC999	Community Housing Project - Land Purchase (Budget Only)						
617		Service Contracts	2100	0	(72,000)	(52,000)		
618								
619								
620								
621								
622								
623	Sub Program 03 - Community Housing Cont'd							
624			IE	Actual	Budget	Budget		
625	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
626	4090314	COM HOUSE - Buildings Non Specialised (Capital)		0	(250,000)	(315,000)		
633	BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)						
634		Employee Costs	2000	0	0	0		
635		Service Contracts	2100	0	0	0		
636		Materials	2101	0	0	0		
637		Overheads	9300	0	0	0		
638		Plant	9400	0	0	0		
639	BC034	34 William Street (Lot 12) - Residence - Building (Capital)						
640		Employee Costs	2000	0	0	0		
641		Service Contracts	2100	0	0	0		
642		Materials	2101	0	0	0		

	A	C	F	G	H	I	J	
3	Schedule 09 - Housing							
4								
643		Overheads	9300	0	0	0		
644		Plant	9400	0	0	0		
645	BC042	42 Victoria Road (Lot 109) - Residence (Karara) - Building (Capital)						
646		Employee Costs	2000	0	0	0		
647		Service Contracts	2100	0	0	(150,000)		
648		Materials	2101	0	0	0		
649		Overheads	9300	0	0	0		
650		Plant	9400	0	0	0		
651	BC049	49 Shenton Street (Lot 114) - Residence (Karara) - Building (Capital)						
652		Employee Costs	2000	0	0	0		
653		Service Contracts	2100	0	0	(150,000)		
654		Materials	2101	0	0	0		
655		Overheads	9300	0	0	0		
656		Plant	9400	0	0	0		
657	BC320	32 Shenton Street (Lot 20) - Keyworkers - Building (Capital)						
658		Employee Costs	2000	0	0	0		
659		Service Contracts	2100	0	0	0		
660		Materials	2101	0	0	0		
661		Overheads	9300	0	0	0		
662		Plant	9400	0	0	0		
663	BC321	32 Shenton Street (Lot 20) - Unit 1 (2 Bed) - Building (Capital)						
664		Employee Costs	2000	0	0	0		
665		Service Contracts	2100	0	0	0		
666		Materials	2101	0	0	0		
667		Overheads	9300	0	0	0		
668		Plant	9400	0	0	0		
669	BC322	32 Shenton Street (Lot 20) - Unit 2 (1 Bed) - Building (Capital)						
670		Employee Costs	2000	0	0	0		
671		Service Contracts	2100	0	0	0		
672		Materials	2101	0	0	0		
673		Overheads	9300	0	0	0		
674		Plant	9400	0	0	0		
675	BC450	45 King Street (Lot 9) - Building (Capital)						
676		Employee Costs	2000	0	0	0		
677		Service Contracts	2100	0	0	0		
678		Materials	2101	0	0	0		
679		Overheads	9300	0	0	0		
680		Plant	9400	0	0	0		
681								
682								
683								
684								
685	Sub Program 03 - Community Housing Cont'd							
686			IE	Actual	Budget	Budget		
687	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
688	BC451	45 King Street (Lot 9) - Unit 1 - Building (Capital)						
689		Employee Costs	2000	0	0	0		
690		Service Contracts	2100	0	0	(5,000)		
691		Materials	2101	0	0	0		
692		Overheads	9300	0	0	0		
693		Plant	9400	0	0	0		
694	BC452	45 King Street (Lot 9) - Unit 2 - Building (Capital)						
695		Employee Costs	2000	0	0	0		
696		Service Contracts	2100	0	0	(5,000)		
697		Materials	2101	0	0	0		
698		Overheads	9300	0	0	0		
699		Plant	9400	0	0	0		
700	BC453	45 King Street (Lot 9) - Unit 3 - Building (Capital)						
701		Employee Costs	2000	0	0	0		
702		Service Contracts	2100	0	0	(5,000)		
703		Materials	2101	0	0	0		
704		Overheads	9300	0	0	0		
705		Plant	9400	0	0	0		
706	BC999	Community Housing Project - Building Purchase (Budget Only)						
707		Planning and purchase of land	2100	0	(250,000)	0		
708	4090330	COM HOUSE - Plant & Equipment (Capital)						
				0	0	0		

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
709	4090381	COM HOUSE - Transfers to Reserve		0	(250,000)	0	
710	4090382	COM HOUSE - Loan Principal Repayments		0	0	(31,630)	
711	LNP147	Loan 147 Principal - 42 Victoria & 49 Shenton	4100	0	0	(31,630)	
712	4090390	COM HOUSE - Infrastructure Other (Capital)	4000	0	0	0	
713				0	(572,000)	(498,630)	
714							
715	Sub Program 04 - Seniors Housing						
716			IE	Actual	Budget	Budget	
717	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
718	3090401	SEN HOUSE - Rental Reimbursements	3810	0	1,500	500	
719		<i>Reimburse excessive water use or electricity etc</i>					
720	3090410	SEN HOUSE - Grant Income		0	0	0	
721	3090420	SEN HOUSE - Fees & Charges	3430	36,404	32,292	31,460	
722		<i>Rent from senior houses</i>					
723	Criddle	<i>12 Victoria Rd (Lot 66) - Unit 1</i>				6,500	
724	Lucken	<i>12 Victoria Rd (Lot 66) - Unit 2</i>				5,460	
725	Moore	<i>12 Victoria Rd (Lot 66) - Unit 3</i>				6,500	
726	Campbell	<i>12 Victoria Rd (Lot 66) - Unit 4</i>				6,500	
727	Vacant	<i>12 Victoria Rd (Lot 66) - Unit 5</i>				0	
728	Davis	<i>12 Victoria Rd (Lot 66) - Unit 6</i>				6,500	
729	3090435	SEN HOUSE - Other Income		0	0	0	
730	3090440	SEN HOUSE - Fines & Penalties		0	0	0	
731	3090445	SEN HOUSE - Interest		0	0	0	
732	3090490	SEN HOUSE - Profit on Disposal of Assets		0	0	0	
733				36,404	33,792	31,960	
734							
735							
736							
737	Sub Program 04 - Seniors Housing Cont'd						
738			IE	Actual	Budget	Budget	
739	OPERATING EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
740	2090411	SEN HOUSE - Rental Property Expenses		0	0	0	
741	2090415	SEN HOUSE - Printing and Stationery		0	0	0	
742	2090416	SEN HOUSE - Postage and Freight		0	0	0	
743	2090422	SEN HOUSE - Security		0	0	0	
744	2090430	SEN HOUSE - Insurance Expenses (Other than Buildings)		0	0	0	
745	2090440	SEN HOUSE - Advertising & Promotion		0	0	0	
746	2090441	SEN HOUSE - Subscriptions & Memberships		0	0	0	
747	2090452	SEN HOUSE - Consultants	2102	0	0	0	
748	2090465	SEN HOUSE - Maintenance/Operations		0	0	0	
749	2090470	SEN HOUSE - Loan Interest Repayments	2500	0	0	0	
750	2090485	SEN HOUSE - Legal Expenses		0	0	0	
751	2090486	SEN HOUSE - Expensed Minor Asset Purchases	2101	(325)	(1,320)	(1,320)	
752		<i>New switches</i>					
753	2090487	SEN HOUSE - Other Expenses		0	0	0	
754	2090488	SEN HOUSE - Building Operations		(8,159)	(12,957)	(13,380)	
755	BO121	<i>12 Victoria Road (Lot 66) - Unit 1 (APU) - Building Operations</i>					
756	Criddle	<i>Employee Costs</i>	2000	(87)	(353)	(195)	
757		<i>ESL</i>	2100	0	0	(33)	
758		<i>Rubbish Charges</i>	2100	0	0	0	
759		<i>Termite Inspection/Treatment</i>	2100	0	0	(97)	
760		<i>Service airconditioning</i>	2100	(66)	(140)	(150)	
761		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
762		<i>Fire Extinguisher Service</i>	2100	0	0	0	
763		<i>Materials</i>	2101	(31)	0	0	
764		<i>Electricity</i>	2200	0	0	0	
765		<i>Water</i>	2202	(340)	(420)	(420)	
766		<i>Insurance</i>	2600	(626)	(494)	(689)	
767		<i>Overheads</i>	9300	(68)	(313)	(197)	
768		<i>Plant</i>	9400	(42)	(55)	(115)	
769	BO122	<i>12 Victoria Road (Lot 66) - Unit 2 (APU) - Building Operations</i>					
770	Lucken	<i>Employee Costs</i>	2000	(15)	(353)	(195)	
771		<i>ESL</i>	2100	0	0	(33)	
772		<i>Rubbish Charges</i>	2100	0	0	0	
773		<i>Termite Inspection/Treatment</i>	2100	0	0	(97)	

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
774		<i>Service airconditioning</i>	2100	(66)	(140)	(150)	
775		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
776		<i>Fire Extinguisher Service</i>	2100	0	0	0	
777		<i>Materials</i>	2101	(31)	0	0	
778		<i>Electricity</i>	2200	0	0	0	
779		<i>Water</i>	2202	(326)	(578)	(578)	
780		<i>Insurance</i>	2600	(626)	(494)	(689)	
781		<i>Overheads</i>	9300	(12)	(313)	(197)	
782		<i>Plant</i>	9400	(1)	(55)	(115)	
790							
791							
792							
793							
794							
795							
796	Sub Program 04 - Seniors Housing Cont'd						
797			IE	Actual	Budget	Budget	
798	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
799	<i>BO123</i>	<i>12 Victoria Road (Lot 66) - Unit 3 (APU) - Building Operations</i>					
800	<i>Moore</i>	<i>Employee Costs</i>	2000	(134)	(353)	(195)	
801		<i>ESL</i>	2100	0	0	(33)	
802		<i>Rubbish Charges</i>	2100	0	0	0	
803		<i>Termite Inspection/Treatment</i>	2100	0	0	(97)	
804		<i>Service airconditioning</i>	2100	(66)	(140)	(150)	
805		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
806		<i>Fire Extinguisher Service</i>	2100	0	0	0	
807		<i>Materials</i>	2101	(31)	0	0	
808		<i>Electricity</i>	2200	0	0	0	
809		<i>Water</i>	2202	(676)	(779)	(779)	
810		<i>Insurance</i>	2600	(626)	(494)	(689)	
811		<i>Overheads</i>	9300	(106)	(313)	(197)	
812		<i>Plant</i>	9400	(47)	(55)	(115)	
813	<i>BO124</i>	<i>12 Victoria Road (Lot 66) - Unit 4 (APU) - Building Operations</i>					
814	<i>Campbell</i>	<i>Employee Costs</i>	2000	(138)	(353)	(195)	
815		<i>ESL</i>	2100	0	0	(33)	
816		<i>Rubbish Charges</i>	2100	0	0	0	
817		<i>Termite Inspection/Treatment</i>	2100	0	0	(97)	
818		<i>Service airconditioning</i>	2100	(66)	(261)	(150)	
819		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
820		<i>Fire Extinguisher Service</i>	2100	0	0	0	
821		<i>Materials</i>	2101	(31)	0	0	
822		<i>Electricity</i>	2200	0	0	0	
823		<i>Water</i>	2202	(307)	(389)	(389)	
824		<i>Insurance</i>	2600	(380)	(351)	(418)	
825		<i>Overheads</i>	9300	(108)	(313)	(197)	
826		<i>Plant</i>	9400	(173)	(55)	(115)	
827	<i>BO125</i>	<i>12 Victoria Road (Lot 66) - Unit 5 (APU) - Building Operations</i>					
828	<i>Vacant</i>	<i>Employee Costs</i>	2000	(143)	(353)	(195)	
829		<i>ESL</i>	2100	0	0	(33)	
830		<i>Rubbish Charges</i>	2100	0	0	0	
831		<i>Termite Inspection/Treatment</i>	2100	0	0	(97)	
832		<i>Service airconditioning</i>	2100	(198)	(420)	(450)	
833		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
834		<i>Fire Extinguisher Service</i>	2100	0	0	0	
835		<i>Materials</i>	2101	(31)	0	0	
836		<i>Electricity</i>	2200	0	0	(1,000)	
837		<i>Water</i>	2202	(334)	(368)	(368)	
838		<i>Insurance</i>	2600	(688)	(610)	(757)	
839		<i>Overheads</i>	9300	(114)	(313)	(197)	
840		<i>Plant</i>	9400	(23)	(55)	(115)	
849							
850							
851							
852							
853							
854							

	A	C	F	G	H	I	J
3	Schedule 09 - Housing						
4							
855							
856	Sub Program 04 - Seniors Housing Cont'd						
857			IE	Actual	Budget	Budget	
858	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
859	BO126	12 Victoria Road (Lot 66) - Unit 6 (APU) - Building Operations					
860	Davis	Employee Costs	2000	(53)	(353)	(195)	
861		ESL	2100	0	0	(33)	
862		Rubbish Charges	2100	0	0	0	
863		Termite Inspection/Treatment	2100	0	0	(97)	
864		Service airconditioning	2100	(198)	(420)	(450)	
865		Check RCD/smoke alarms	2100	0	0	0	
866		Fire Extinguisher Service	2100	0	0	0	
867		Materials	2101	(31)	0	0	
868		Electricity	2200	0	(1,000)	0	
869		Water	2202	(376)	(525)	(525)	
870		Insurance	2600	(688)	(610)	(757)	
871		Overheads	9300	(43)	(313)	(197)	
872		Plant	9400	(10)	(55)	(115)	
873	2090489	SEN HOUSE - Building Maintenance		(4,687)	(12,866)	(11,652)	
874	BM121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building Maintenance					
875	Criddle	Employee Costs	2000	(114)	(695)	(391)	
876		Service Contracts	2100	(232)	(1,000)	(1,000)	
877		Materials	2101	0	0	0	
878		Overheads	9300	(88)	(616)	(394)	
879		Plant	9400	(31)	0	(157)	
880	BM122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building Maintenance					
881	Lucken	Employee Costs	2000	(31)	(695)	(391)	
882		Service Contracts	2100	(350)	(1,000)	(1,000)	
883		Materials	2101	0	0	0	
884		Overheads	9300	(24)	(616)	(394)	
885		Plant	9400	(16)	0	(157)	
886	BM123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building Maintenance					
887	Moore	Employee Costs	2000	(31)	(695)	(391)	
888		Service Contracts	2100	(2,492)	(1,000)	(1,000)	
889		Materials	2101	0	0	0	
890		Overheads	9300	(24)	(616)	(394)	
891		Plant	9400	(16)	0	(157)	
892	BM124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building Maintenance					
893	Campbell	Employee Costs	2000	0	(695)	(391)	
894		Service Contracts	2100	0	(1,000)	(1,000)	
895		Materials	2101	0	0	0	
896		Overheads	9300	0	(616)	(394)	
897		Plant	9400	0	0	(157)	
898	BM125	12 Victoria Road (Lot 66) - Unit 5 (APU) - Building Maintenance					
899	Riddell	Employee Costs	2000	0	(695)	(391)	
900		Service Contracts	2100	(754)	(500)	(1,000)	
901		Materials	2101	0	0	0	
902		Overheads	9300	0	(616)	(394)	
903		Plant	9400	0	0	(157)	
904							
905							
906							
907							
908	Sub Program 04 - Seniors Housing Cont'd						
909			IE	Actual	Budget	Budget	
910	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
911	BM126	12 Victoria Road (Lot 66) - Unit 6 (APU) - Building Maintenance					
912	Davis	Employee Costs	2000	0	(695)	(391)	
913		Service Contracts	2100	(484)	(500)	(1,000)	
914		Materials	2101	0	0	0	
915		Overheads	9300	0	(616)	(394)	
916		Plant	9400	0	0	(157)	
917	2090491	SEN HOUSE - Loss on Disposal of Assets	2300	0	0	0	
918	2090492	SEN HOUSE - Depreciation	2401	(11,396)	(12,428)	(12,410)	
919	2090499	SEN HOUSE - Administration Allocated	9900	(15,413)	(17,292)	(27,202)	

	A	C	F	G	H	I	J	
3	Schedule 09 - Housing							
4								
920				(39,980)	(56,863)	(65,964)		
921	CAPITAL INCOME							
922	5090450	SEN HOUSE - Proceeds on Disposal of Assets		0	0	0		
923	5090451	SEN HOUSE - Realisation on Disposal of Assets	5100	0	0	0		
924	5090455	SEN HOUSE - New Loan Borrowings		0	0	0		
925	5090481	SEN HOUSE - Transfers from Reserve	5500	0	0	0		
926				0	0	0		
927	CAPITAL EXPENDITURE							
928	4090414	SEN HOUSE - Buildings Non Specialised (Capital)		0	(25,000)	(55,000)		
929	BC120	<i>12 Victoria Road (Lot 66) - (APU) - Building (Capital)</i>						
930		<i>Employee Costs</i>	2000	0	0	0		
931		<i>Service Contracts</i>	2100	0	0	0		
932		<i>Materials</i>	2101	0	0	0		
933		<i>Overheads</i>	9300	0	0	0		
934		<i>Plant</i>	9400	0	0	0		
935	BC121	<i>12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)</i>						
936		<i>Employee Costs</i>	2000	0	0	0		
937		<i>Service Contracts</i>	2100	0	(6,250)	(15,000)		
938		<i>Materials</i>	2101	0	0	0		
939		<i>Overheads</i>	9300	0	0	0		
940		<i>Plant</i>	9400	0	0	0		
941	BC122	<i>12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)</i>						
942		<i>Employee Costs</i>	2000	0	0	0		
943		<i>Service Contracts</i>	2100	0	(6,250)	(20,000)		
944		<i>Materials</i>	2101	0	0	0		
945		<i>Overheads</i>	9300	0	0	0		
946		<i>Plant</i>	9400	0	0	0		
947	BC123	<i>12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)</i>						
948		<i>Employee Costs</i>	2000	0	0	0		
949		<i>Service Contracts</i>	2100	0	(6,250)	(15,000)		
950		<i>Materials</i>	2101	0	0	0		
951		<i>Overheads</i>	9300	0	0	0		
952		<i>Plant</i>	9400	0	0	0		
953	BC124	<i>12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)</i>						
954		<i>Employee Costs</i>	2000	0	0	0		
955		<i>Service Contracts</i>	2100	0	(6,250)	(5,000)		
956		<i>Materials</i>	2101	0	0	0		
957		<i>Overheads</i>	9300	0	0	0		
958		<i>Plant</i>	9400	0	0	0		
959								
960	Sub Program 04 - Seniors Housing Cont'd							
961			IE	Actual	Budget	Budget		
962	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
963	BC125	<i>12 Victoria Road (Lot 66) - Unit 5 (APU) - Building (Capital)</i>						
964		<i>Employee Costs</i>	2000	0	0	0		
965		<i>Service Contracts</i>	2100	0	0	0		
966		<i>Materials</i>	2101	0	0	0		
967		<i>Overheads</i>	9300	0	0	0		
968		<i>Plant</i>	9400	0	0	0		
969	BC126	<i>12 Victoria Road (Lot 66) - Unit 6 (APU) - Building (Capital)</i>						
970		<i>Employee Costs</i>	2000	0	0	0		
971		<i>Service Contracts</i>	2100	0	0	0		
972		<i>Materials</i>	2101	0	0	0		
973		<i>Overheads</i>	9300	0	0	0		
974		<i>Plant</i>	9400	0	0	0		
975	4090430	SEN HOUSE - Plant & Equipment (Capital)		0	0			
976	4090481	SEN HOUSE - Transfers to Reserve	4400	0	(2,000)	(1,000)		
977		<i>To comply with joint venture</i>						
978	4090482	SEN HOUSE - Loan Principal Repayments	4100	0	0	0		
979	4090490	SEN HOUSE - Infrastructure Other (Capital)	4000	0	0	0		
980				0	(27,000)	(56,000)		

	A	C	F	G	H	I	J
3	Schedule 10 - Community Amenities						
4							
5	Sub Program 01 - Sanitation - General						
6			IE/	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3100100	SAN - Contributions & Donations		0	0	0	
9	3100101	SAN - Reimbursements		0	0	0	
10	3100102	SAN - Commissions/Royalties (DrumMuster)		41	0	0	
11	3100110	SAN - Grants	5820	7,500	0	0	
12	3100120	SAN - Domestic Refuse Collection Charges	3450	58,919	58,598	61,865	
13	3100121	SAN - Domestic Services (Additional)		0	0	0	
14	3100125	SAN - Domestic Recycling Service		0	0	0	
15	3100126	SAN - Domestic Recycling Services (additional)		0	0	0	
16	3100127	SAN - Domestic Additional Pick Up		0	0	0	
17	3100135	SAN - Other Income	3450	0	0	0	
18	3100190	SAN - Profit on Disposal of Assets		0	0	0	
19				66,460	58,598	61,865	
20	OPERATING EXPENDITURE						
21	2100100	SAN - Employee Costs		0	0	0	
22	2100103	SAN - Uniforms		0	0	0	
23	2100104	SAN - Training & Development		0	0	0	
24	2100105	SAN - Recruitment		0	0	0	
25	2100106	SAN - Fringe Benefits Tax (FBT)		0	0	0	
26	2100107	SAN - Protective Clothing		0	0	0	
27	2100108	SAN - Other Employee Expenses		0	0	0	
28	2100109	SAN - Travel & Accommodation		0	0	0	
29	2100110	SAN - Motor Vehicle Expenses		0	0	0	
30	2100111	SAN - Waste Collection		(29,837)	(35,000)	(38,000)	
31	W0029	<i>Domestic Refuse Collection</i>					
32		<i>Employee Costs</i>	2000	0	0	0	
33		<i>Waste Contractors (may increase from new contract)</i>	2100	(29,837)	(35,000)	(38,000)	
34		<i>Materials</i>	2101	0	0	0	
35		<i>Overheads</i>	9300	0	0	0	
36		<i>Plant</i>	9400	0	0	0	
37	2100112	SAN - Waste Disposal		(4,915)	(1,421)	0	
38	W0038	<i>drumMuster</i>					
39		<i>Employee Costs</i>	2000	(316)	(530)	0	
40		<i>Contracts</i>	2100	0	0	0	
41		<i>Overheads</i>	9300	(253)	(472)	0	
42		<i>Plant</i>	9400	(18)	(419)	0	
43	2100113	SAN - Waste Recycling		0	0	0	
44	2100114	SAN - Regional Waste		0	0	0	
45	2100115	SAN - Printing and Stationery		0	0	0	
46	2100116	SAN - Postage and Freight		0	0	0	
47	2100117	SAN - General Tip Maintenance		(70,056)	(80,527)	(75,996)	
48	W0033	<i>Refuse Site</i>					
49		<i>Employee Costs</i>	2000	(3,267)	(5,844)	(3,506)	
50		<i>Waste Oil Collection</i>	2100	0	0	0	
51		<i>Waste Contractors (may increase from new contract)</i>	2100	(55,106)	(60,000)	(65,000)	
52		<i>Materials</i>	2101	(93)	0	0	
53		<i>Insurance</i>	2600	(231)	(245)	(270)	
54		<i>Overheads</i>	9300	(4,929)	(5,181)	(3,530)	
55		<i>Plant</i>	9400	(5,646)	(9,257)	(3,690)	
56	W0034	<i>Refuse Site Rehabilitation and Monitoring</i>					
57		<i>Employee Costs</i>	2000	(167)	0	0	
58		<i>Contracts</i>	2100	0	0	0	
59		<i>Materials</i>	2101	0	0	0	
60		<i>Overheads</i>	9300	(129)	0	0	
61		<i>Plant</i>	9400	(488)	0	0	
62	Sub Program 01 - Sanitation - General Cont'd						
63			IE/	Actual	Budget	Budget	
64	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
65	2100118	SAN - Purchase of Bins (Sulo and Other)		0	0	0	
66	2100120	SAN - Communication Expenses		0	0	0	
67	2100121	SAN - Information Technology		0	0	0	
68	2100122	SAN - Security		0	0	0	
69	2100130	SAN - Insurance Expenses (Other than Buildings)		0	0	0	
70	2100140	SAN - Advertising & Promotion		0	0	0	
71	2100141	SAN - Subscriptions & Memberships		0	0	0	
72	2100152	SAN - Consultants	2102	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 10 - Community Amenities						
4							
73	2100165	SAN - Maintenance/Operations		0	0	0	
74	2100170	SAN - Loan Interest Repayments		0	0	0	
75	2100185	SAN - Legal Expenses		0	0	0	
76	2100186	SAN - Expensed Minor Asset Purchases		0	0	0	
77	2100187	SAN - Other Expenses		0	0	0	
78	2100188	SAN - Building Operations		0	0	0	
79	2100189	SAN - Building Maintenance		0	0	0	
80	2100191	SAN - Loss on Disposal of Assets		0	0	0	
81	2100192	SAN - Depreciation		(11,994)	(1,559)	(13,061)	
82		<i>Depreciation - Buildings</i>	2401	(569)	(621)	(620)	
84		<i>Depreciation - Infrastructure other</i>	2411	(10,995)	0	(11,973)	
85		<i>Depreciation - Infrastructure Recreation Areas</i>	2408	(430)	(938)	(468)	
86	2100199	SAN - Administration Allocated	9900	(12,063)	(13,495)	(20,402)	
87				(128,865)	(132,002)	(147,459)	
88	CAPITAL INCOME						
89	5100150	SAN - Proceeds on Disposal of Assets		0	0	0	
90	5100151	SAN - Realisation on Disposal of Assets		0	0	0	
91	5100181	SAN - Transfers from Reserve		0	0	0	
92				0	0	0	
93	CAPITAL EXPENDITURE						
94	4100114	SAN - Buildings Non Specialised (Capital)		0	0	0	
95	4100130	SAN - Plant & Equipment (Capital)		0	0	0	
96	4100120	SAN - Furniture & Equipment (Capital)		0	0	0	
97	4100181	SAN - Transfers to Reserve	4400	0	0	0	
98	4100190	SAN - Infrastructure Other (Capital)		(29,800)	(30,000)	0	
99	OC006	<i>Transfer Station - Infrastructure - Capital</i>					
100		<i>Employee Costs</i>	2000	0	0	0	
101		<i>Service Contracts</i>	2100	(29,800)	(10,000)	0	
102		<i>Materials</i>	2101	0	(20,000)	0	
103		<i>Overheads</i>	9300	0	0	0	
104		<i>Plant</i>	9400	0	0	0	
105				(29,800)	(30,000)	0	
106							
107	Sub Program 02 - Sanitation - Other						
108			IE/	Actual	Budget	Budget	
109	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
110	3100200	SAN OTH - Commercial Collection Charge	3450	20,090	19,162	19,162	
111	3100201	SAN OTH - Commercial Collection Charge (Additional)		0	0	0	
112	3100202	SAN OTH - Commercial Tipping Charge		0	0	0	
113	3100203	SAN OTH - Non-Rateable Collection Charge		0	0	0	
114	3100204	SAN OTH - Non Rateable Collection Charge (Additional)		0	0	0	
115	3100206	SAN OTH - Non-Rateable Additional Pick Up		0	0	0	
116	3100207	SAN OTH - Commercial Additional Pick Up		0	0	0	
117	3100210	SAN OTH - Grant Income		0	0	0	
118	Sub Program 02 - Sanitation - Other Cont'd						
119			IE/	Actual	Budget	Budget	
120	OPERATING INCOME Cont'd		CC	2022/2023	2022/2023	2023/2024	
121	3100220	SAN OTH - Fees & Charges	3450	0	0	0	
122	3100235	SAN OTH - Other Income		0	0	0	
123	3100240	SAN OTH - Fines & Penalties		0	0	0	
124	3100290	SAN OTH - Profit on Disposal of Assets		0	0	0	
125				20,090	19,162	19,162	
126	OPERATING EXPENDITURE						
127	2100200	SAN OTH - Employee Costs		0	0	0	
128	2100203	SAN OTH - Uniforms		0	0	0	
129	2100204	SAN OTH - Training & Development		0	0	0	
130	2100205	SAN OTH - Recruitment		0	0	0	
131	2100206	SAN OTH - Fringe Benefits Tax (FBT)		0	0	0	
132	2100207	SAN OTH - Protective Clothing		0	0	0	
133	2100208	SAN OTH - Other Employee Expenses		0	0	0	
134	2100209	SAN OTH - Travel & Accommodation		0	0	0	
135	2100210	SAN OTH - Motor Vehicle Expenses		0	0	0	
136	2100211	SAN OTH - Waste Collection		(11,483)	(18,000)	(20,000)	
137	W0031	<i>Commercial Refuse Collection</i>					
138		<i>Waste Contractors</i>	2100	(11,483)	(18,000)	(20,000)	
139		<i>Materials</i>	2101	0	0	0	
140	2100212	SAN OTH - Waste Disposal	2100	0	0	0	
141	2100213	SAN OTH - Waste Recycling		0	0	0	

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3	Schedule 10 - Community Amenities						
4							
142	2100214	SAN OTH - Purchase of Street Bins		0	0	0	
143	2100215	SAN OTH - Printing and Stationery		0	0	0	
144	2100216	SAN OTH - Postage and Freight		0	0	0	
145	2100220	SAN OTH - Communication Expenses		0	0	0	
146	2100221	SAN OTH - Information Technology		0	0	0	
147	2100222	SAN OTH - Security		0	0	0	
148	2100230	SAN OTH - Insurance Expenses (Other than Buildings)		0	0	0	
149	2100240	SAN OTH - Advertising & Promotion		0	0	0	
150	2100241	SAN OTH - Subscriptions & Memberships		0	0	0	
151	2100252	SAN OTH - Consultants	2102	0	0	0	
152	2100265	SAN OTH - Maintenance/Operations		0	0	0	
153	2100266	SAN OTH - Waste Collection Street/Parks		(27,382)	(22,268)	(14,344)	
154	W0030	<i>Streets - Refuse Collection</i>					
155		<i>Employee Costs</i>	2000	(7,944)	(10,356)	(4,558)	
156		<i>Waste Contractors</i>	2100	0	0	0	
157		<i>Materials</i>	2101	(985)	(400)	(400)	
158		<i>Overheads</i>	9300	(10,909)	(9,180)	(4,589)	
159		<i>Plant</i>	9400	(7,544)	(2,332)	(4,797)	
160	2100285	SAN OTH - Legal Expenses		0	0	0	
161	2100286	SAN OTH - Expensed Minor Asset Purchases		0	0	0	
162	2100287	SAN OTH - Other Expenses		0	0	0	
163	2100288	SAN OTH - Building Operations		0	0	0	
164	2100289	SAN OTH - Building Maintenance		0	0	0	
165	2100291	SAN OTH - Loss on Disposal of Assets		0	0	0	
166	2100292	SAN OTH - Depreciation		0	0	0	
167	2100299	SAN OTH - Administration Allocated	9900	(12,063)	(13,495)	(20,402)	
168				(50,928)	(53,763)	(54,746)	
169	CAPITAL INCOME						
170	5100250	SAN OTH - Proceeds on Disposal of Assets		0	0	0	
171	5100251	SAN OTH - Realisation on Disposal of Assets		0	0	0	
172	5100281	SAN OTH - Transfers from Reserve		0	0	0	
173				0	0	0	
174	Sub Program 02 - Sanitation - Other Cont'd						
175			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
176	CAPITAL EXPENDITURE						
177	4100214	SAN OTH - Buildings Non Specialised (Capital)		0	0	0	
178	4100230	SAN OTH - Plant & Equipment (Capital)		0	0	0	
179	4100281	SAN OTH - Transfers to Reserve		0	0	0	
180	4100290	SAN OTH - Infrastructure Other (Capital)		0	0	0	
181				0	0	0	
182							
183	Sub Program 03 - Sewerage						
184			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
185	OPERATING INCOME						
186	3100300	SEW - Contributions & Donations		0	0	0	
187	3100301	SEW - Reimbursements		0	0	0	
188	3100310	SEW - Grants		0	0	0	
189	3100320	SEW - Fees & Charges (incl Waste Water)	3450	1,824	0	1,000	
190	3100321	SEW - Septic Tank Application/Inspection Fees	3450	429	1,300	500	
191	3100335	SEW - Other Income		0	0	0	
192	3100390	SEW - Profit on Disposal of Assets		0	0	0	
193				2,253	1,300	1,500	
194	OPERATING EXPENDITURE						
195	2100300	SEW - Employee Costs		0	0	0	
196	2100303	SEW - Uniforms		0	0	0	
197	2100304	SEW - Training & Development		0	0	0	
198	2100305	SEW - Recruitment		0	0	0	
199	2100306	SEW - Fringe Benefits Tax (FBT)		0	0	0	
200	2100307	SEW - Protective Clothing		0	0	0	
201	2100308	SEW - Other Employee Expenses		0	0	0	
205	2100330	SEW - Insurance Expenses (Other than Buildings)		0	0	0	
206	2100341	SEW - Subscriptions & Memberships		0	0	0	
207	2100352	SEW - Consultants	2102	0	0	0	
208	2100365	SEW - Maintenance/Operations		0	0	0	
209	2100386	SEW - Expensed Minor Asset Purchases		0	0	0	
210	2100387	SEW - Other Expenses		0	0	0	
211	2100388	SEW - Building Operations		0	0	0	
212	2100389	SEW - Building Maintenance		0	0	0	

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3	Schedule 10 - Community Amenities						
4							
213	2100391	SEW - Loss on Disposal of Assets		0	0	0	
214	2100392	SEW - Depreciation		0	0	0	
215	2100399	SEW - Administration Allocated	9900	(4,691)	(5,294)	(10,881)	
216				(4,691)	(5,294)	(10,881)	
217	CAPITAL INCOME						
218	5100350	SEW - Proceeds on Disposal of Assets		0	0	0	
219	5100351	SEW - Realisation on Disposal of Assets		0	0	0	
220	5100381	SEW - Transfers from Reserve		0	0	0	
221				0	0	0	
222	CAPITAL EXPENDITURE						
223	4100314	SEW - Buildings Non Specialised (Capital)		0	0	0	
224	4100330	SEW - Plant & Equipment (Capital)		0	0	0	
225	4100381	SEW - Transfers to Reserve		0	0	0	
226	4100390	SEW - Infrastructure Other (Capital)		0	0	0	
227				0	0	0	
228							
229							
276							
277	Sub Program 05 - Protection of the Environment						
278			IE/	Actual	Budget	Budget	
279	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
280	3100500	ENVIRON - Contributions & Donations		0	0	0	
281	3100501	ENVIRON - Reimbursements		0	0	0	
282	3100510	ENVIRON - Grants		0	0	0	
283	3100520	ENVIRON - Fees & Charges		0	0	0	
284	3100535	ENVIRON - Other Income		0	0	0	
285	3100540	ENVIRON - Fines & Penalties		0	0	0	
286	3100545	ENVIRON - Interest		0	0	0	
287	3100590	ENVIRON - Profit on Disposal of Assets		0	0	0	
288				0	0	0	
289	OPERATING EXPENDITURE						
290	2100500	ENVIRON - Employee Costs		0	0	0	
291	2100503	ENVIRON - Uniforms		0	0	0	
292	2100504	ENVIRON - Training & Development		0	0	0	
293	2100505	ENVIRON - Recruitment		0	0	0	
295	2100507	ENVIRON - Protective Clothing		0	0	0	
296	2100508	ENVIRON - Other Employee Expenses		0	0	0	
297	2100509	ENVIRON - Travel & Accommodation		0	0	0	
298	2100510	ENVIRON - Motor Vehicle Expenses		0	0	0	
299	2100515	ENVIRON - Printing and Stationery		0	0	0	
300	2100516	ENVIRON - Postage and Freight		0	0	0	
301	2100520	ENVIRON - Communication Expenses		0	0	0	
302	2100530	ENVIRON - Insurance Expenses (Other than Buildings)		0	0	0	
303	2100540	ENVIRON - Advertising & Promotion		0	0	0	
304	2100541	ENVIRON - Subscriptions & Memberships		0	0	0	
305	2100550	ENVIRON - Contract Services		0	0	0	
306	2100552	ENVIRON - Consultants	2102	0	0	0	
307	2100555	ENVIRON - Contributions to Environmental Groups		0	0	0	
308	2100565	ENVIRON - Maintenance/Operations		0	(1,000)	(1,000)	
309	W0052	<i>Asbestos Maintenance</i>					
310		<i>Employee Costs</i>	2000	0	0	0	
311		<i>Contractors</i>	2100	0	(500)	(500)	
312		<i>Materials</i>	2101	0	(500)	(500)	
313		<i>Overheads</i>	9300	0	0	0	
314		<i>Plant</i>	9400	0	0	0	
315	2100585	ENVIRON - Legal Expenses		0	0	0	
316	2100586	ENVIRON - Expensed Minor Asset Purchases		0	0	0	
317	2100587	ENVIRON - Other Expenses		0	0	0	
318	2100588	ENVIRON - Building Operations		0	0	0	
319	2100589	ENVIRON - Building Maintenance		0	0	0	
320	2100591	ENVIRON - Loss on Disposal of Assets		0	0	0	
321	2100592	ENVIRON - Depreciation		0	0	0	
322	2100599	ENVIRON - Administration Allocated	9900	(4,356)	(4,944)	(6,801)	
323				(4,356)	(5,944)	(7,801)	
324	CAPITAL INCOME						
325	5100550	ENVIRON - Proceeds on Disposal of Assets		0	0	0	
326	5100551	ENVIRON - Realisation on Disposal of Assets		0	0	0	
327	5100581	ENVIRON - Transfers from Reserve		0	0	0	
328				0	0	0	

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3	Schedule 10 - Community Amenities						
4							
329	CAPITAL EXPENDITURE						
330	4100514	ENVIRON - Buildings Non Specialised (Capital)		0	0	0	
331	4100530	ENVIRON - Plant & Equipment (Capital)		0	0	0	
332	4100581	ENVIRON - Transfers to Reserve		0	0	0	
333	4100590	ENVIRON - Infrastructure Other (Capital)		0	0	0	
334				0	0	0	
335	Sub Program 06 - Town Planning & Regional Development						
336			IE/	Actual	Budget	Budget	
337	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
338	3100600	PLAN - Contributions & Donations		0	0	0	
339	3100601	PLAN - Reimbursements		0	0	0	
340	3100602	PLAN - Commissions		0	0	0	
341	3100610	PLAN - Grants		0	0	0	
342	3100620	PLAN - Planning Application Fees	3450	7,791	4,500	7,000	
343	3100621	PLAN - Consultant Fees	3400	0	15,000	0	
344		<i>Key worker housing management (caravans)</i>					
345	3100622	PLAN - Orders & Requisitions		0	0	0	
346	3100635	PLAN - Other Income		0	0	0	
347		<i>Home Occupation Licence Fees</i>					
348	3100640	PLAN - Fines & Penalties		0	0	0	
349	3100645	PLAN - Interest		0	0	0	
350	3100690	PLAN - Profit on Disposal of Assets		0	0	0	
351				7,791	19,500	7,000	
352	OPERATING EXPENDITURE						
353	2100600	PLAN - Employee Costs		0	0	0	
354	2100603	PLAN - Uniforms		0	0	0	
355	2100604	PLAN - Training & Development		0	0	0	
356	2100605	PLAN - Recruitment		0	0	0	
357	2100606	PLAN - Fringe Benefits Tax (FBT)		0	0	0	
358	2100607	PLAN - Protective Clothing		0	0	0	
359	2100608	PLAN - Other Employee Expenses		0	0	0	
360	2100609	PLAN - Travel & Accommodation		0	0	0	
361	2100610	PLAN - Motor Vehicle Expenses		0	0	0	
362	2100615	PLAN - Printing and Stationery		0	0	0	
363	2100616	PLAN - Postage and Freight		0	0	0	
364	2100620	PLAN - Communication Expenses		0	0	0	
365	2100621	PLAN - Information Technology		0	0	0	
366	2100622	PLAN - Security		0	0	0	
367	2100630	PLAN - Insurance Expenses (Other than Buildings)		0	0	0	
368	2100640	PLAN - Advertising & Promotion		0	0	0	
369	2100641	PLAN - Subscriptions & Memberships		0	0	0	
370	2100650	PLAN - Contract Services	2100	(8,308)	(7,515)	(7,891)	Shire of Chapman
371	2100652	PLAN - Consultants	2102	(9,329)	(15,000)	(12,000)	Various
372		<i>Various</i>					
373	2100653	PLAN - Scheme Amendments		0	0	0	
374	2100665	PLAN - Maintenance/Operations		0	0	0	
375	2100685	PLAN - Legal Expenses	2100	0	(5,000)	(2,000)	
376		<i>Various</i>					
377	2100686	PLAN - Expensed Minor Asset Purchases		0	0	0	
378	2100687	PLAN - Other Expenses		(147)	0	0	
379	2100688	PLAN - Building Operations		0	0	0	
380	2100689	PLAN - Building Maintenance		0	0	0	
381	2100691	PLAN - Loss on Disposal of Assets		0	0	0	
382	2100692	PLAN - Depreciation		0	0	0	
383	2100698	PLAN - Staff Housing Costs Recovered	9800	0	0	0	
384	2100699	PLAN - Administration Allocated	9900	(18,988)	(21,255)	(39,443)	
385				(36,772)	(48,770)	(61,334)	
386	CAPITAL INCOME						
387	5100650	PLAN - Proceeds on Disposal of Assets		0	0	0	
388	5100651	PLAN - Realisation on Disposal of Assets		0	0	0	
389	5100681	PLAN - Transfers from Reserve		0	0	0	
390				0	0	0	
398							
399	Sub Program 07 - Other Community Amenities						
400			IE/	Actual	Budget	Budget	
401	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
402	3100700	COM AMEN - Contributions & Donations		0	0	0	
403	3100701	COM AMEN - Reimbursements		0	0	0	

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3	Schedule 10 - Community Amenities						
4							
404	3100702	COM AMEN - Commissions		0	0	0	
405	3100710	COM AMEN - Grants		0	0	10,000	
406		<i>Cenotaph upgrade - TBC</i>	5810	0	0	10,000	
407	3100720	COM AMEN - Cemetery Fees (Burial)	3450	3,231	1,500	1,200	
408	3100721	COM AMEN - Cemetery Fees (Niche Wall & Rose C	3450	0	0	50	
409	3100722	COM AMEN - Cemetery Fees (Monuments)	3450	127	0	100	
410	3100735	COM AMEN - Other Income		73	50	80	
411		<i>Funeral Director Licence</i>	3400	73	50	80	
412	3100790	COM AMEN - Profit on Disposal of Assets		0	0	0	
413				3,431	1,550	11,430	
414	OPERATING EXPENDITURE						
415	2100700	COM AMEN - Employee Costs		0	0	0	
416	2100703	COM AMEN - Uniforms		0	0	0	
417	2100704	COM AMEN - Training & Development		0	0	0	
418	2100705	COM AMEN - Recruitment		0	0	0	
419	2100706	COM AMEN - Fringe Benefits Tax (FBT)		0	0	0	
420	2100707	COM AMEN - Protective Clothing		0	0	0	
421	2100708	COM AMEN - Other Employee Expenses		0	0	0	
422	2100709	COM AMEN - Travel & Accommodation		0	0	0	
423	2100710	COM AMEN - Motor Vehicle Expenses		0	0	0	
424	2100711	COM AMEN - Cemetery Maintenance/Operations		(24,346)	(7,780)	(12,802)	
425	<i>W0028</i>	<i>Cemetery Maintenance/Operations</i>					
426		<i>Employee Costs</i>	2000	(7,218)	(3,807)	(2,921)	
427		<i>Contractors</i>	2100	(967)	0	(1,000)	
428		<i>Materials</i>	2101	0	0	(2,000)	
429		<i>Overheads</i>	9300	(10,197)	(3,375)	(2,942)	
430		<i>Plant</i>	9400	(5,965)	(598)	(3,939)	
431	2100714	COM AMEN - Other Community Amenity Maintenance		0	0	0	
432	2100715	COM AMEN - Printing and Stationery		0	0	0	
433	2100716	COM AMEN - Postage and Freight		0	0	0	
434	2100717	COM AMEN - Townscape		0	0	0	
435	2100720	COM AMEN - Communication Expenses		0	0	0	
436	2100721	COM AMEN - Information Technology		0	0	0	
438	2100730	COM AMEN - Insurance Expenses (Other than Buildings)		0	0	0	
440	2100752	COM AMEN - Consultants	2102	0	0	0	
441	2100765	COM AMEN - Maintenance/Operations		0	0	0	
442	2100770	COM AMEN - Loan Interest Repayments		0	0	0	
443	2100785	COM AMEN - Legal Expenses		0	0	0	
444	2100786	COM AMEN - Expensed Minor Asset Purchases		0	0	0	
445	2100787	COM AMEN - Other Expenses		0	0	0	
446	2100788	COM AMEN - Public Conveniences Operations		(39,473)	(21,249)	(47,328)	
447	<i>BO500</i>	<i>Public Conveniences - Building Operations</i>					
448		<i>Labour</i>	2000	(12,375)	(7,890)	(18,116)	
449		<i>ESL</i>	2100	0	0	0	
450		<i>Termite Inspection/Treatment</i>	2100	0	0	(172)	
451		<i>Hygiene Contract</i>	2100	(866)	(1,500)	(810)	
452		<i>Consumables</i>	2101	(3,331)	(3,000)	(3,000)	
453		<i>Materials</i>	2101	0	0	(3,000)	
454		<i>Electricity</i>	2200	(946)	(788)	(1,000)	
455		<i>Water</i>	2202	0	0	0	
456		<i>Insurance</i>	2600	(871)	(1,076)	(958)	
457		<i>Overheads</i>	9300	(17,503)	(6,995)	(18,242)	
458		<i>Plant</i>	9400	(3,582)	0	(2,030)	
459	Sub Program 07 - Other Community Amenities						
460			IE/	Actual	Budget	Budget	
461	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
462	2100789	COM AMEN - Public Conveniences Maintenance		(24,206)	(4,279)	(23,298)	
463	<i>BM500</i>	<i>Public Conveniences - Building Maintenance</i>					
464		<i>Labour</i>	2000	(1,314)	(1,738)	(1,173)	
465		<i>Contractors</i>	2100	(12,580)	(1,000)	(15,000)	
466		<i>Materials</i>	2101	(7,330)	0	(5,000)	
467		<i>Overheads</i>	9300	(2,008)	(1,541)	(1,181)	
468		<i>Plant</i>	9400	(974)	0	(944)	
469	2100791	COM AMEN - Loss on Disposal of Assets		0	0		
470	2100792	COM AMEN - Depreciation		(4,759)	(4,965)	(5,182)	
471		<i>Depreciation - Buildings</i>	2401	(3,698)	(4,032)	(4,026)	
472		<i>Depreciation - Infrastructure Other</i>	2411	(1,061)	(933)	(1,156)	
473	2100799	COM AMEN - Administration Allocated	9900	(31,944)	(35,803)	(31,283)	
474				(124,727)	(74,076)	(119,893)	

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3	Schedule 10 - Community Amenities						
4							
475	CAPITAL INCOME						
476	5100750	COM AMEN - Proceeds on Disposal of Assets		0	0	0	
477	5100751	COM AMEN - Realisation on Disposal of Assets		0	0	0	
478	5100781	COM AMEN - Transfers from Reserve		0	0	0	
479				0	0	0	
480	CAPITAL EXPENDITURE						
481	4100714	COM AMEN - Buildings Non Specialised (Capital)		0	0	0	
482	<i>BC500</i>	<i>Public Conveniences - Building (Capital)</i>					
483		<i>Employee Costs</i>	2000	0	0	0	
484		<i>Service Contracts</i>	2100	0	0	0	
485		<i>Materials</i>	2101	0	0	0	
486		<i>Overheads</i>	9300	0	0	0	
487		<i>Plant</i>	9400	0	0	0	
488	4100730	COM AMEN - Plant & Equipment (Capital)		0	0	0	
489	4100720	COM AMEN - Furniture & Equipment (Capital)		0	0	0	
490	4100770	COM AMEN - Infrastructure Parks & Ovals (Capital)		0	0	0	
491	4100781	COM AMEN - Transfers to Reserve		0	0	0	
492	4100782	COM AMEN - Loan Principal Repayments		0	0	0	
493	4100790	COM AMEN - Infrastructure Other (Capital)		0	0	(19,999)	
494	<i>OC001</i>	<i>Cemetery Infrastructure - Capital</i>					
495		<i>Employee Costs</i>	2000	0	0	0	
496		<i>Service Contracts</i>	2100	0	0	0	
497		<i>Materials</i>	2101	0	0	0	
498		<i>Overheads</i>	9300	0	0	0	
499		<i>Plant</i>	9400	0	0	0	
500	<i>OC012</i>	<i>Cenotaph Upgrade (War Memorial)</i>					
501		<i>Employee Costs</i>	2000	0	0	(2,630)	
502		<i>Service Contracts</i>	2100	0	0	(10,000)	
503		<i>Materials</i>	2101	0	0	(3,280)	
504		<i>Overheads</i>	9300	0	0	(2,648)	
505		<i>Plant</i>	9400	0	0	(1,441)	
506				0	0	(19,999)	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
5	Sub Program 01 - Public Halls & Civic Centres						
6			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	Comment
7	OPERATING INCOME						
8	3110100	HALLS - Contributions & Donations		0	0	0	
9	3110101	HALLS - Reimbursements		0	0	0	
10	3110102	HALLS - Commissions		0	0	0	
11	3110110	HALLS - Grants		0	0	0	
12	3110120	HALLS - Town Hall Hire	3430	0	0	0	
13	3110121	HALLS - Local Hall Hire		0	0	0	
14	3110125	HALLS - Lease/Rental Income		0	0	0	
15	3110135	HALLS - Other Income		0	0	0	
16	3110190	HALLS - Profit on Disposal of Assets		0	0	0	
17				0	0	0	
18	OPERATING EXPENDITURE						
19	2110100	HALLS - Employee Costs		0	0	0	
20	2110103	HALLS - Uniforms		0	0	0	
21	2110104	HALLS - Training & Development		0	0	0	
22	2110105	HALLS - Recruitment		0	0	0	
23	2110106	HALLS - Fringe Benefits Tax (FBT)		0	0	0	
24	2110107	HALLS - Protective Clothing		0	0	0	
25	2110108	HALLS - Other Employee Expenses		0	0	0	
26	2110109	HALLS - Travel & Accommodation		0	0	0	
27	2110110	HALLS - Motor Vehicle Expenses		0	0	0	
28	2110115	HALLS - Printing and Stationery		0	0	0	
29	2110116	HALLS - Postage and Freight		0	0	0	
30	2110120	HALLS - Communication Expenses		0	0	0	
31	2110121	HALLS - Information Technology		0	0	0	
32	2110122	HALLS - Security		0	0	0	
33	2110130	HALLS - Insurance Expenses (Other than Buildings)		0	0	0	
34	2110140	HALLS - Advertising & Promotion		0	0	0	
35	2110152	HALLS - Consultants	2102	(520)	0	0	
36	2110165	HALLS - Maintenance/Operations		0	0	0	
37	2110170	HALLS - Loan Interest Repayments		0	0	0	
38	2110186	HALLS - Expensed Minor Asset Purchases		0	0	0	
39		<i>Replacement equipment</i>	2101	0	0	0	
40	2110187	HALLS - Other Expenses		0	0	0	
41	2110188	HALLS - Town Halls and Public Bldg Operations		(23,059)	(15,530)	(23,808)	
42	<i>BO019</i>	<i>19 Victoria Road (Lot 82) - Hall - Building Operations</i>					
43		<i>Labour</i>	2000	0	0	0	
44		<i>Rubbish Charges</i>	2100	0	0	0	
45		<i>ESL</i>	2100	0	0	(98)	
46		<i>Termite Inspection/Treatment</i>	2100	0	0	0	
47		<i>Fire Extinguisher Service</i>	2100	0	0	0	
48		<i>Service airconditioners</i>	2100	0	0	0	
49		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
50		<i>Consumables</i>	2101	(93)	0	0	
51		<i>Electricity</i>	2200	(539)	(600)	(600)	
52		<i>Gas</i>	2201	0	0	0	
53		<i>Water</i>	2202	0	(250)	0	
54		<i>Insurance</i>	2600	(3,244)	(3,259)	(3,568)	
55		<i>Overheads</i>	9300	0	0	0	
56		<i>Plant</i>	9400	0	0	0	
57							
58							
59							
60	Sub Program 01 - Public Halls & Civic Centres Cont'd						
61			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
62	OPERATING EXPENDITURE Cont'd						
63	<i>BO099</i>	<i>Yandanooka Hall - Building Operations</i>					
64		<i>Labour</i>	2000	(5,543)	(4,424)	(7,527)	
65		<i>Rubbish Charges</i>	2100	0	0	0	
66		<i>ESL</i>	2100	0	0	(98)	
67		<i>Termite Inspection/Treatment</i>	2100	(271)	(210)	(177)	
68		<i>Fire Extinguisher Service</i>	2100	0	0	(206)	
69		<i>Service airconditioners</i>	2100	0	0	0	
70		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
71		<i>Consumables</i>	2101	(407)	(300)	(300)	
72		<i>Electricity</i>	2200	(365)	(600)	(600)	
73		<i>Gas</i>	2201	0	0	0	
74		<i>Water</i>	2202	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
75		Insurance	2600	(1,144)	(1,411)	(1,258)	
76		Overheads	9300	(7,634)	(3,922)	(7,579)	
77		Plant	9400	(3,821)	(554)	(1,797)	
78	2110189	HALLS - Town Halls and Public Bldg Maintenance		(566)	(1,483)	(9,898)	
79	BM019	19 Victoria Road (Lot 82) - Hall - Building Maintenance					
80		Labour	2000	0	0	(391)	
81		Service Contracts	2100	0	0	0	
82		Materials	2101	0	0	0	
83		Overheads	9300	0	0	(394)	
84		Plant	9400	0	0	(315)	
85	BM099	Yandanooka Hall - Building Maintenance					
86		Labour	2000	0	(521)	(1,173)	
87		Service Contracts	2100	(566)	(500)	(500)	
88		Materials	2101	0	0	(5,000)	Toilet repairs
89		Overheads	9300	0	(462)	(1,181)	
90		Plant	9400	0	0	(944)	
91	2110191	HALLS - Loss on Disposal of Assets		0	0	0	
92	2110192	HALLS - Depreciation	2401	(23,289)	(25,398)	(25,361)	
93	2110199	HALLS - Administration Allocated	9900	(20,105)	(22,519)	(23,122)	
94				(67,539)	(64,930)	(82,189)	
95	CAPITAL INCOME						
96	5110150	HALLS - Proceeds on Disposal of Assets		0	0	0	
97	5110151	HALLS - Realisation on Disposal of Assets		0	0	0	
98	5110155	HALLS - New Loan Borrowings		0	0	0	
99	5110181	HALLS - Transfers from Reserve		0	0	0	
100				0	0	0	
101	CAPITAL EXPENDITURE						
102	4110112	HALLS - Buildings Specialised (Capital)		0	(50,000)	0	
103	BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)					
104		Employee Costs	2000	0	0	0	
105		Service Contracts - Planning costs for refurb in 23/24	2100	0	(50,000)	0	
106		Materials	2101	0	0	0	
107		Overheads	9300	0	0	0	
108		Plant	9400	0	0	0	
109	BC099	Yandanooka Hall - Building (Capital)					
110		Employee Costs	2000	0	0	0	
111		Service Contracts	2100	0	0	0	
112		Materials	2101	0	0	0	
113		Overheads	9300	0	0	0	
114		Plant	9400	0	0	0	
115	Sub Program 01 - Public Halls & Civic Centres Cont'd						
116			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
117	CAPITAL EXPENDITURE Cont'd						
118	4110130	HALLS - Plant & Equipment (Capital)		0	0	0	
119	4110120	HALLS - Furniture & Equipment (Capital)		0	0	0	
120	4110170	HALLS - Infrastructure Parks & Ovals (Capital)		0	0	0	
121	4110181	HALLS - Transfers to Reserve	4400	0	0	0	
122	4110182	HALLS - Loan Principal Repayments		0	0	0	
123	4110190	HALLS - Infrastructure Other (Capital)		0	0	0	
124	OC011	Water Tank for Yandanooka Hall					
125		Employee Costs	2000	0	0	0	
126		Service Contracts	2100	0	0	0	
127		Materials	2101	0	0	0	
128		Overheads	9300	0	0	0	
129		Plant	9400	0	0	0	
130				0	(50,000)	0	
131							
132	Sub Program 03 - Other Recreation & Sport						
133			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
134	OPERATING INCOME						
135	3110300	REC - Contributions & Donations		0	0	0	
136	3110301	REC - Reimbursements - Other Recreation	3810	0	0	0	
137	3110302	REC - Commissions		0	0	0	
138	3110310	REC - Grants		180,609	542,500	1,095,000	
139		CSRFF - Tennis club	5810		87,000	87,000	
140		TBA - Tennsi club	5810		235,000		
141		TBA - Midlands Road Garden	5810		12,500		
142		Mingenew Springs - TBC	5810		10,000	80,000	
143		BBRF - Walk trail	5810		20,000		

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
144		<i>LRCI Phase 2 - Skate Park</i>	5810		5,000		
145		<i>Walk trail - TBC</i>	5820		35,000	30,000	
146		<i>LRCI Phase 2 - Town Signage</i>	5820		10,000		
147		<i>LRCI Phase 2 - Tennis club</i>	5820		44,000	44,000	
148		<i>Upgrade to Rec Centre - DRFAWA 500K</i>	5810			455,000	
149		<i>Shade sails at Rec Centre - DRFAWA 500K</i>	5810			15,000	
150		<i>DWERS - Water tank for Yandanooka Hall</i>	5810			0	
151		<i>DRFAWA 200K - Tennis club</i>	5810			50,000	
152		<i>Water Park - DRFAWA 200K</i>	5810			150,000	
153		<i>Tennis Club Contribution</i>	5830		84,000	184,000	
154	3110311	REC - Grants - Kidsport		0	0	0	
155	3110312	REC - Grants - Regional Talent Program		0	0	0	
156	3110320	REC - Fees & Charges		3,106	1,300	3,300	
157		<i>Rec Centre Hire</i>	3420	2,670	1,000	3,000	
158		<i>Coolroom, Chair and Trestle Hire</i>	3430	436	300	300	
159	3110325	REC - Sport Leases and Rentals		30,283	32,636	34,395	
160		<i>Mingenew Golf Club</i>	3430		3,105	3,260	
161		<i>Mingenew Hockey Club</i>	3430		3,105	3,260	
162		<i>Mingenew Netball Club</i>	3430		1,188	1,247	
164		<i>Mingenew Football Club</i>	3430		5,071	5,325	
165		<i>Mingenew Bowling Club</i>	3430		5,071	5,325	
166		<i>Mingenew Midwest Expo</i>	3430		3,920	4,116	
167		<i>Mingenew Painting Group</i>	3430		0	127	
168		<i>Mingenew Tennis Club</i>	3430		5,197	5,457	
169		<i>Irwin Polocrosse Club</i>	3430		739	776	
170		<i>Mingenew Horse and Pony Club</i>	3430		169	177	
171		<i>Mingenew Turf Club</i>	3430		5,071	5,325	
172	3110322	REC - Oval/Reserve Hire		0	0	0	
173	3110323	REC - Annual Sporting Group Hire		0	0	0	
174	3110335	REC - Other Income	3430	0	0	0	
175	3110340	REC - Fines & Penalties		0	0	0	
176	3110345	REC - Interest		0	0	0	
177	3110390	REC - Profit on Disposal of Assets		0	7,225	0	
178				213,999	583,661	1,132,695	
179							
180							
181	Sub Program 03 - Other Recreation & Sport Cont'd						
182			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
183	OPERATING EXPENDITURE						
184	2110300	REC - Employee Costs		0	0	0	
185	2110303	REC - Uniforms		0	0	0	
186	2110304	REC - Training & Conferences		0	0	0	
187	2110305	REC - Recruitment		0	0	0	
188	2110306	REC - Fringe Benefits Tax (FBT)		0	0	0	
189	2110307	REC - Protective Clothing		0	0	0	
190	2110308	REC - Other Employee Costs		0	0	0	
191	2110309	REC - Travel & Accommodation		0	0	0	
192	2110310	REC - Motor Vehicle Expenses		0	0	0	
193	2110311	REC - Kids Sport		0	0	0	
194	2110312	REC - Regional Talent Program Expense		0	0	0	
195	2110315	REC - Printing and Stationery		0	0	0	
196	2110316	REC - Postage and Freight		0	0	0	
197	2110320	REC - Communication Expenses		0	0	0	
198	2110321	REC - Information Technology		0	0	0	
199	2110322	REC - Security		0	0	0	
200	2110330	REC - Insurance Expenses (Other than Buildings)		0	0	0	
201	2110340	REC - Advertising & Promotion		0	0	0	
202	2110341	REC - Subscriptions & Memberships		0	0	0	
203	2110352	REC - Consultants	2102	(2,080)	0	0	
204	2110364	REC - Trails & Tracks Maintenance/Operations		(252)	(3,172)	0	
205	W0043	<i>Mingenew Trails</i>					
206		<i>Labour</i>	2000	(106)	0	0	
207		<i>Services</i>	2100	0	0	0	
208		<i>Materials</i>	2101	0	0	0	
209		<i>Insurance</i>	2600	0	0	0	
210		<i>Overheads</i>	9300	(83)	0	0	
211		<i>Plant</i>	9400	(63)	0	0	
212	W0044	<i>Mingenew Hill Lookout Trail</i>					
213		<i>Labour</i>	2000	0	(1,564)	0	
214		<i>Services</i>	2100	0	0	0	
215		<i>Materials</i>	2101	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
216		Insurance	2600	0	0	0	
217		Overheads	9300	0	(1,387)	0	
218		Plant	9400	0	(221)	0	
219	W0045	Depot Hill Trail					
220		Labour	2000	0	0	0	
221		Services	2100	0	0	0	
222		Materials	2101	0	0	0	
223		Insurance	2600	0	0	0	
224		Overheads	9300	0	0	0	
225		Plant	9400	0	0	0	
226	2110365	REC - Parks & Gardens Maintenance/Operations		(93,205)	(96,907)	(120,411)	
227	W0001	Bakery / MIG Garden					
228		Labour	2000	(3,380)	(3,381)	(1,753)	
229		Services	2100	0	0	0	
230		Materials	2101	(1,508)	0	(1,500)	
231		Insurance	2600	(20)	0	0	
232		Overheads	9300	(4,803)	(2,997)	(1,765)	
233		Plant	9400	(884)	(530)	(1,845)	
234							
235							
236							
237	Sub Program 03 - Other Recreation & Sport Cont'd						
238			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
239	OPERATING EXPENDITURE Cont'd						
240	W0002	Bride Street Park					
241		Labour	2000	(938)	(2,789)	0	
242		Services	2100	0	0	0	
243		Materials	2101	0	0	0	
244		Insurance	2600	0	0	0	
245		Overheads	9300	(1,283)	(2,472)	0	
246		Plant	9400	(736)	(655)	0	
247	W0003	Cecil Newton Park/Garden					
248		Labour	2000	(5,228)	(6,517)	(10,791)	
249		Services	2100	0	0	0	
250		Materials	2101	(2,441)	(2,000)	(2,000)	
251		Electricity	2200	(562)	(1,000)	(1,000)	
252		Water	2202	(56)	(100)	(100)	
253		Insurance	2600	(128)	(90)	(141)	
254		Overheads	9300	(5,826)	(5,777)	(10,865)	
255		Plant	9400	(1,550)	(1,687)	(7,140)	
256	W0005	Entry Statements					
257		Labour	2000	(5,022)	(6,394)	(3,506)	
258		Materials	2101	(37)	0	0	
259		Water	2202	0	0	0	
260		Overheads	9300	(7,129)	(5,668)	(3,530)	
261		Plant	9400	(3,411)	(1,025)	(3,690)	
262	W0006	Information Bay Park					
263		Labour	2000	(114)	(506)	0	
264		Services	2100	0	0	0	
265		Materials	2101	0	(500)	(500)	
266		Electricity	2200	0	0	0	
267		Water	2202	(159)	(300)	(300)	
268		Insurance	2600	0	0	0	
269		Overheads	9300	(90)	(448)	0	
270		Plant	9400	(36)	(157)	0	
271	W0009	Midlands Road Garden					
272		Labour	2000	(5,388)	(5,671)	(3,506)	
273		Services	2100	0	0	0	
274		Materials	2101	0	0	0	
275		Water	2202	0	0	0	
276		Insurance	2600	(20)	(20)	(22)	
277		Overheads	9300	(7,647)	(5,027)	(3,530)	
278		Plant	9400	(2,625)	(1,981)	(3,690)	
279	W0010	Parks & Gardens					
280		Labour	2000	(1,632)	(5,486)	(10,171)	
281		Services	2100	0	0	0	
282		Materials	2101	(1,311)	(500)	(500)	
283		Water	2202	0	0	0	
284		Insurance	2600	(19)	(19)	(20)	
285		Overheads	9300	(2,617)	(4,863)	(10,241)	
286		Plant	9400	(951)	(1,113)	(1,845)	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
287							
288							
289							
290							
291							
292	Sub Program 03 - Other Recreation & Sport Cont'd						
293			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
294	OPERATING EXPENDITURE Cont'd						
295	W0021	Rec Centre - Parks/Gardens					
296		Labour	2000	(5,958)	(9,126)	(9,060)	
297		Services	2100	0	0	0	
298		Materials	2101	(218)	(500)	(500)	
299		Electricity	2200	(530)	(500)	(500)	
300		Water	2202	0	0	0	
301		Insurance	2600	(195)	(197)	(214)	
302		Overheads	9300	(7,107)	(8,090)	(9,123)	
303		Plant	9400	(4,461)	(2,511)	(5,934)	
304	W0023	Mingenew Spring					
305		Labour	2000	(874)	(1,264)	(1,133)	
306		Services	2100	0	0	0	
307		Materials	2101	0	0	0	
309		Water	2202	(630)	(1,155)	(1,155)	
310		Insurance	2600	0	0	0	
311		Overheads	9300	(1,021)	(1,121)	(1,141)	
312		Plant	9400	(1,826)	0	(345)	
313	W0024	Victoria Street Garden Verge					
314		Labour	2000	(617)	(347)	(1,753)	
315		Services	2100	0	0	0	
316		Materials	2101	(165)	0	0	
318		Water	2202	(93)	(462)	(462)	
319		Insurance	2600	0	0	0	
320		Overheads	9300	(869)	(308)	(1,765)	
321		Plant	9400	(220)	(63)	(1,845)	
322	W0053	Samuel Phillips Park					
323		Labour	2000	(347)	(843)	(648)	
324		Services	2100	0	0	0	
325		Materials	2101	0	0	0	
326		Electricity	2200	0	0	0	
327		Water	2202	0	0	0	
328		Insurance	2600	0	0	0	
329		Overheads	9300	(278)	(747)	(652)	
330		Plant	9400	(244)	0	(230)	
331	2110366	REC - Oval Maintenance/Operations		(191,811)	(193,812)	(245,453)	
332	W0011	Rec Centre - Netball/Basketball Court					
333		Labour	2000	(328)	0	0	
334		Service contracts	2100	0	0	0	
335		Materials	2101	0	(500)	(500)	
336		Water	2202	0	0	0	
337		Insurance	2600	(818)	(584)	(899)	
338		Overheads	9300	(258)	0	0	
339		Plant	9400	(180)	0	0	
340	W0012	Rec Centre - Bowling Green					
341		Labour	2000	(7,295)	(17,344)	(18,758)	
342		Service contracts	2100	0	0	0	
343		Materials	2101	0	(500)	(500)	
344		Water	2202	0	0	0	
345		Insurance	2600	(871)	(884)	(958)	
346		Overheads	9300	(10,004)	(15,375)	(18,888)	
347		Plant	9400	(4,613)	(10,113)	(5,129)	
348							
349							
350	Sub Program 03 - Other Recreation & Sport Cont'd						
351			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
352	OPERATING EXPENDITURE Cont'd						
353	W0013	Rec Centre - Main Oval					
354		Labour	2000	(7,698)	(11,380)	(3,506)	
355		Service contracts	2100	(18,285)	(500)	(18,000)	
356		Materials	2101	(2,883)	(1,000)	(3,000)	
357		Electricity	2200	(2,121)	(2,000)	(2,000)	
358		Water	2202	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
359		Insurance	2600	(1,932)	(1,988)	(2,125)	
360		Overheads	9300	(10,038)	(10,088)	(3,530)	
361		Plant	9400	(5,423)	(3,738)	(7,186)	
362	W0014	Rec Centre - Hockey Oval					
363		Labour	2000	(5,099)	(8,212)	(3,506)	
364		Service contracts	2100	(11,479)	(3,000)	(11,000)	
365		Materials	2101	(1,527)	(1,000)	(1,500)	
366		Electricity	2200	(1,061)	(1,000)	(1,000)	
367		Water	2202	0	0	0	
368		Insurance	2600	(611)	(619)	(673)	
369		Overheads	9300	(5,712)	(7,280)	(3,530)	
370		Plant	9400	(2,521)	(2,483)	(7,085)	
371	W0015	Rec Centre - Bores					
372		Labour	2000	(286)	0	0	
373		Service contracts	2100	(2,418)	(2,000)	(2,000)	
374		Materials	2101	(231)	0	0	
375		Water	2202	0	0	0	
376		Overheads	9300	(218)	0	0	
377		Plant	9400	(151)	0	0	
378	W0016	Rec Centre - Race Track					
379		Labour	2000	(7,593)	(13,013)	(13,207)	
380		Service contracts	2100	(15,655)	(6,300)	(16,000)	
381		Materials	2101	(324)	0	(1,000)	
382		Electricity	2200	(1,591)	(1,567)	(1,670)	
383		Water	2202	0	0	0	
384		Insurance	2600	(526)	(532)	(578)	
385		Overheads	9300	(10,194)	(11,536)	(13,298)	
386		Plant	9400	(5,347)	(3,220)	(6,500)	
387	W0017	Rec Centre - Tennis Courts					
388		Labour	2000	(5,065)	(9,539)	(12,506)	
389		Service contracts	2100	0	(2,000)	(5,000)	
390		Materials	2101	0	(500)	(500)	
391		Electricity	2200	(1,854)	(2,500)	(2,500)	
392		Water	2202	(11)	(50)	(50)	
393		Insurance	2600	(821)	(1,174)	(904)	
394		Overheads	9300	(6,765)	(8,456)	(12,592)	
395		Plant	9400	(3,322)	(535)	(4,025)	
396	W0018	Rec Centre - Golf Course					
397		Labour	2000	(6,510)	(7,978)	(15,983)	
398		Service contracts	2100	0	0	0	
399		Materials	2101	0	0	0	
400		Water	2202	0	0	0	
401		Insurance	2600	0	0	0	
402		Overheads	9300	(9,880)	(7,073)	(16,093)	
403		Plant	9400	(7,746)	(629)	(5,602)	
404							
405							
406	Sub Program 03 - Other Recreation & Sport Cont'd						
407			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
408	OPERATING EXPENDITURE Cont'd						
409	W0019	Rec Centre - Polocross Grounds					
410		Labour	2000	(228)	(1,411)	0	
411		Service contracts	2100	0	0	0	
412		Materials	2101	0	0	0	
413		Water	2202	0	0	0	
414		Insurance	2600	(1,003)	(848)	(1,104)	
415		Overheads	9300	(181)	(1,251)	0	
416		Plant	9400	(55)	(111)	0	
417	W0020	Rec Centre - Mingenew Expo					
418		Labour	2000	(716)	(5,478)	0	
419		Service contracts	2100	0	0	0	
420		Materials	2101	0	0	0	
421		Water	2202	0	0	0	
422		Insurance	2600	(971)	(984)	(1,068)	
423		Overheads	9300	(1,055)	(4,856)	0	
424		Plant	9400	(338)	(684)	0	
425	2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations		(35,698)	(11,734)	(3,326)	
426	W0004	Drovers Rest					
427		Labour	2000	(661)	(2,117)	0	
428		Service contracts	2100	0	0	0	
429		Materials	2101	0	0	0	

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3	Schedule 11 - Recreation & Culture						
4							
430		Electricity	2200	0	0	0	
431		Insurance	2600	(38)	(38)	(42)	
432		Overheads	9300	(882)	(1,876)	0	
433		Plant	9400	(327)	(185)	0	
434	W0007	Little Well					
435		Labour	2000	(441)	(1,501)	(1,166)	
436		Service contracts	2100	0	0	0	
437		Materials	2101	0	(200)	0	
438		Electricity	2200	0	0	0	
439		Insurance	2600	0	0	0	
440		Overheads	9300	(344)	(1,331)	(1,174)	
441		Plant	9400	(876)	(347)	(944)	
442	W0022	Skate Park					
443		Labour	2000	(12,390)	(843)		
444		Service contracts	2100	0	0		
445		Materials	2101	(530)	0		
446		Electricity	2200	0	0		
447		Insurance	2600	0	0		
448		Overheads	9300	(10,976)	(747)		
449		Plant	9400	(8,233)	(472)		
450	W0025	Depot Hill Crossing Information Bay					
451		Labour	2000	0	(843)	0	
452		Service contracts	2100	0	0	0	
453		Materials	2101	0	0	0	
454		Electricity	2200	0	0	0	
455		Insurance	2600	0	(15)	0	
456		Overheads	9300	0	(747)	0	
457		Plant	9400	0	(472)	0	
458							
459							
460							
461	Sub Program 03 - Other Recreation & Sport Cont'd						
462			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
463	OPERATING EXPENDITURE Cont'd						
464	W0046	Reserves					
465		Labour	2000	0	0	0	
466		Service contracts	2100	0	0	0	
467		Materials	2101	0	0	0	
468		Electricity	2200	0	0	0	
469		Insurance	2600	0	0	0	
470		Overheads	9300	0	0	0	
471		Plant	9400	0	0	0	
472	2110368	REC - Playground Equipment Mtce		0	0	0	
473	2110369	REC - Community Garden Projects		0	0	0	
474	2110370	REC - Loan 138 Interest Repayments	2500	0	0	0	
475	2110386	REC - Expensed Minor Asset Purchases	2101	(2,078)	(5,000)	(5,000)	
476	2110387	REC - Other Expenses	2100	(1,000)	0	0	
477	2110388	REC - Building Operations		(57,947)	(45,181)	(46,292)	
478	BO030	30 Bride Street (Lot 65) - Tennis Club - Building Operations					
479		Labour	2000	(113)	0	0	
480		Service contracts	2100	0	0	0	
481		ESL	2100	0	0	0	
482		Termite Inspection/Treatment	2100	(29)	0	(115)	
483		Airconditioning Service	2100	0	0	0	
484		Check RCD/smoke alarms	2100	0	0	0	
485		Fire Extinguisher Service	2100	0	0	(34)	
486		Materials	2101	0	0	0	
487		Electricity	2200	0	0	0	
488		Water	2202	0	0	0	
489		Insurance	2600	(626)	(588)	(689)	
490		Overheads	9300	(87)	0	0	
491		Plant	9400	(73)	0	0	
492	BO032	32 Bride Street (Lot 67) - Sports Club - Building Operations					
493		Labour	2000	0	0	0	
494		Service contracts	2100	0	0	0	
495		ESL	2100	0	0	0	
496		Termite Inspection/Treatment	2100	0	0	0	
497		Airconditioning Service	2100	0	0	0	
498		Check RCD/smoke alarms	2100	0	0	0	
499		Fire Extinguisher Service	2100	(29)	0	(30)	
500		Materials	2101	0	0	0	

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3	Schedule 11 - Recreation & Culture						
4							
501		Electricity	2200	0	0	0	
502		Water	2202	0	0	0	
503		Insurance	2600	0	0	0	
504		Overheads	9300	0	0	0	
505		Plant	9400	0	0	0	
506	BO097	Turf Club/Pavilion - Building Operations					
507		Labour	2000	(5,449)	(6,288)	(5,905)	
508		Service contracts	2100	0	0	0	
509		Termite Inspection/Treatment	2100	0	0	(267)	
510		Airconditioning Service	2100	(1,050)	(347)	0	
511		Check RCD/smoke alarms	2100	0	0	0	
512		Fire Extinguisher Service	2100	0	0	(55)	
513		Hygiene Contract	2100	0	0	(810)	
514		Consumables	2101	(1,113)	0	(1,000)	
515		Materials	2101	0	0	0	
516		Electricity	2200	0	0	0	
517		Water	2202	0	0	0	
518		Insurance	2600	(1,199)	(1,202)	(1,319)	
519		Overheads	9300	(5,807)	(5,574)	(5,946)	
520		Plant	9400	(111)	0	0	
521							
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532	Sub Program 03 - Other Recreation & Sport Cont'd						
533			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
534	OPERATING EXPENDITURE Cont'd						
535	BO098	Recreation Centre - Building Operations					
536		Labour	2000	(11,841)	(7,966)	(6,991)	
537		Service contracts	2100	0	0	0	
538		ESL	2100	0	0	(98)	
539		Termite Inspection/Treatment	2100	0	0	(539)	
540		Airconditioning Service	2100	(1,513)	(3,750)	(819)	
541		Check RCD/smoke alarms	2100	0	0	0	
542		Fire Extinguisher Service	2100	0	0	(107)	
543		Hygiene Contract	2100	0	0	(810)	
544		Consumables	2101	(2,087)	(1,500)	(2,500)	
545		Materials	2101	0	0	0	
546		Electricity	2200	(5,303)	(5,500)	(6,000)	
547		Gas	2201	0	0	0	
548		Water	2202	0	0	0	
549		Insurance	2600	(4,744)	(5,405)	(5,218)	
550		Overheads	9300	(14,634)	(7,062)	(7,040)	
551		Plant	9400	(2,141)	0	0	
552	2110389	REC - Building Maintenance		(10,862)	(10,369)	(9,523)	
553	BM030	30 Bride Street (Lot 65) - Tennis Club - Building Maintenance					
554		Labour	2000	(86)	0	0	
555		Service contracts	2100	0	0	(500)	
556		Materials	2101	0	0	0	
557		Overheads	9300	(67)	0	0	
558		Plant	9400	(25)	0	0	
565	BM097	Turf Club/Pavilion - Building Maintenance					
566		Labour	2000	0	(695)	0	
567		Service contracts	2100	(2,627)	(1,000)	(1,000)	
568		Materials	2101	(1,745)	0	0	
569		Overheads	9300	0	(616)	0	
570		Plant	9400	0	0	0	
571	BM098	Recreation Centre - Building Maintenance					
572		Labour	2000	(1,389)	(3,476)	(782)	
573		Service contracts	2100	(1,921)	(1,500)	(4,325)	
574		Materials	2101	(35)	0	(1,500)	
575		Overheads	9300	(1,675)	(3,082)	(787)	
576		Plant	9400	(495)	0	(629)	
577	2110391	REC - Loss on Disposal of Assets		0	0	0	

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3	Schedule 11 - Recreation & Culture						
4							
578	2110392	REC - Depreciation		(286,848)	(361,703)	(312,365)	
579		<i>Depreciation - Buildings</i>	2401	(156,646)	(170,466)	(170,581)	
580		<i>Depreciation - Plant & Equipment</i>	2403	(1,525)	(1,663)	(1,661)	
581		<i>Depreciation - Recreation Areas</i>	2408	(128,677)	(189,574)	(140,123)	
582	2110399	REC - Administration Allocated	9900	(41,438)	(46,501)	(91,128)	
583				(723,218)	(774,379)	(833,498)	
584							
585							
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588							
589							
590							
591							
592							
593	Sub Program 03 - Other Recreation & Sport Cont'd						
594			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
595	CAPITAL INCOME						
596	5110350	REC - Proceeds on Disposal of Assets		0	13,000	0	
597	PE067	<i>Custom Trailer 8x5 - 1TKU067 - Capital</i>		0	0	0	
598	PE125	<i>Canter Truck - MI125 - Capital</i>		0	10,000	0	
599	PE196	<i>Tractor - MI196 - Capital</i>		0	0	0	
600	PE278	<i>Utility - MI278 - Capital</i>		0	0	0	
601	PE283	<i>Utility - MI283 - Capital</i>		0	0	0	
602	PE372	<i>Utility - MI372 - Capital</i>		0	3,000	0	
603	PE3134	<i>Mower Trailer - MI3134 - Capital</i>		0	0	0	
604	PE3183	<i>Box Trailer - MI3183 - Capital</i>		0	0	0	
605	PE4541	<i>Ride on Mower - MI4541 - Capital</i>		0	0	0	
606	PE998	<i>Parks & Gardens Plant & Equipment - Capital</i>		0	0	0	
607	PE998	<i>Parks & Gardens Plant & Equipment - Capital</i>		0	0	0	
608	5110351	REC - Realisation on Disposal of Assets		0	(13,000)	0	
609	5110355	REC - New Loan Borrowings		0	0	0	
610	5110358	REC - Self Supporting Loan Principal Received		0	0	0	
611	5110381	REC - Transfers from Reserve		0	0	0	
612				0	13,000	0	
613	CAPITAL EXPENDITURE						
614	4110312	REC - Other Rec Facilities Buildings Specialised (Capital)		(36,425)	(486,157)	(855,000)	
615	BC030	<i>30 Bride Street (Lot 65) - Tennis Club - Building (Capital)</i>					
616		<i>Employee Costs</i>	2000	(1,809)	(12,917)	(10,732)	
617		<i>Service Contracts</i>	2100	(29,004)	(449,829)	(365,443)	
618		<i>Materials</i>	2101	0	0	0	
619		<i>Overheads</i>	9300	(2,911)	(11,451)	(10,806)	
620		<i>Plant</i>	9400	(2,702)	(11,960)	(13,019)	
627	BC097	<i>Turf Club/Pavilion - Building (Capital)</i>					
628		<i>Employee Costs</i>	2000	0	0	0	
629		<i>Service Contracts</i>	2100	0	0	0	
630		<i>Materials</i>	2101	0	0	0	
631		<i>Overheads</i>	9300	0	0	0	
632		<i>Plant</i>	9400	0	0	0	
633	BC098	<i>Recreation Centre - Building (Capital)</i>		0			
634		<i>Employee Costs</i>	2000	0	0	0	
635		<i>Service Contracts</i>	2100	0	0	(455,000)	
636		<i>Materials</i>	2101	0	0	0	
637		<i>Overheads</i>	9300	0	0	0	
638		<i>Plant</i>	9400	0	0	0	
639	BC101	<i>Parks & Gardens - Building (Capital)</i>		0			
640		<i>Employee Costs</i>	2000	0	0	0	
641		<i>Service Contracts</i>	2100	0	0	0	
642		<i>Materials</i>	2101	0	0	0	
643		<i>Overheads</i>	9300	0	0	0	
644		<i>Plant</i>	9400	0	0	0	
651							
652							
653							
654	Sub Program 03 - Other Recreation & Sport Cont'd						
655			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
656	CAPITAL EXPENDITURE Cont'd						
657	4110330	REC - Plant & Equipment (Capital)		(126,933)	(145,000)	0	
658	PE067	<i>Custom Trailer 8x5 - 1TKU067 - Capital</i>		0	0	0	
659	PE125	<i>Canter Truck - MI125 - Capital</i>		0	(110,000)	0	

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3	Schedule 11 - Recreation & Culture						
4							
660	PE196	Tractor - MI196 - Capital		0	0	0	
661	PE278	Utility - MI278 - Capital		0	0	0	
662	PE283	Utility - MI283 - Capital		0	0	0	
663	PE372	Utility - MI372 - Capital		0	(35,000)	0	
664	PE3134	Mower Trailer - MI3134 - Capital		0	0	0	
665	PE3183	Box Trailer - MI3183 - Capital		0	0	0	
666	PE4541	Ride on Mower - MI4541 - Capital		0	0	0	
667	PE998	Parks & Gardens Plant & Equipment - Capital		0	0	0	
668	PE998	Parks & Gardens Plant & Equipment - Capital		0	0	0	
669	4110320	REC - Furniture & Equipment (Capital)		0	0	0	
670	FE999	REC - Furniture & Equipment - Capital					
671		Materials	2101	0	0	0	
672	4110370	REC - Infrastructure Parks & Gardens (Capital)		(124,499)	(60,000)	(325,002)	
673	PC001	Bakery / MIG Garden - (Capital)					
674		Employee Costs	2000	0	0	0	
675		Service Contracts	2100	0	0	0	
676		Materials	2101	0	0	0	
677		Overheads	9300	0	0	0	
678		Plant	9400	0	0	0	
679	PC002	Bride Street Park - (Capital)					
680		Employee Costs	2000	0	0	0	
681		Service Contracts	2100	0	0	0	
682		Materials	2101	0	0	0	
683		Overheads	9300	0	0	0	
684		Plant	9400	0	0	0	
685	PC003	Cecil Newton Park/Garden - (Capital)					
686		Employee Costs	2000	(4,046)	0	0	
687		Service Contracts	2100	0	0	0	
688		Materials	2101	(15,119)	0	0	
689		Overheads	9300	(3,132)	0	0	
690		Plant	9400	(1,639)	0	0	
691	PC004	Depot Hill Crossing Information Bay - (Capital)					
692		Employee Costs	2000	0	0	0	
693		Service Contracts	2100	0	0	0	
694		Materials	2101	0	0	0	
695		Overheads	9300	0	0	0	
696		Plant	9400	0	0	0	
697	PC005	Drovers Rest - (Capital)					
698		Employee Costs	2000	0	0	0	
699		Service Contracts	2100	0	0	0	
700		Materials	2101	0	0	0	
701		Overheads	9300	0	0	0	
702		Plant	9400	0	0	0	
703	PC006	Entry Statements - (Capital)					
704		Employee Costs	2000	0	0	0	
705		Service Contracts	2100	0	0	0	
706		Materials	2101	0	0	0	
707		Overheads	9300	0	0	0	
708		Plant	9400	0	0	0	
709	Sub Program 03 - Other Recreation & Sport Cont'd						
710			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
711	CAPITAL EXPENDITURE Cont'd						
712	PC007	Information Bay Park - (Capital)					
713		Employee Costs	2000	0	0	0	
714		Service Contracts	2100	0	(10,000)	0	
715		Materials	2101	0	0	0	
716		Overheads	9300	0	0	0	
717		Plant	9400	0	0	0	
718	PC008	Little Well - (Capital)					
719		Employee Costs	2000	0	0	0	
720		Service Contracts	2100	0	0	0	
721		Materials	2101	0	0	0	
722		Overheads	9300	0	0	0	
723		Plant	9400	0	0	0	
724	PC009	Midlands Road Garden - (Capital)		Scoping for upgrade & Seating			
725		Employee Costs	2000	0	0	0	
726		Service Contracts	2100	0	(12,500)	0	
727		Materials	2101	0	(12,500)	0	
728		Overheads	9300	0	0	0	
729		Plant	9400	0	0	0	
730	PC010	Parks & Gardens - (Capital)					

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3	Schedule 11 - Recreation & Culture						
4							
731		Employee Costs	2000	0	0	0	
732		Service Contracts	2100	0	0	0	
733		Materials	2101	0	0	0	
734		Overheads	9300	0	0	0	
735		Plant	9400	0	0	0	
736	PC011	Skate Park - (Capital)					
737		Employee Costs	2000	(16,152)	0		
738		Service Contracts	2100	(14,116)	0		
739		Materials	2101	(45,209)	(5,000)		
740		Overheads	9300	(12,443)	0		
741		Plant	9400	(12,642)	0		
742	PC012	Mingenew Spring - (Capital)					
743		Employee Costs	2000	0	(3,958)	(20,970)	
744		Service Contracts	2100	0	0	(25,000)	
745		Materials	2101	0	(10,063)	(21,931)	
746		Overheads	9300	0	(3,509)	(21,116)	
747		Plant	9400	0	(2,470)	(10,984)	
748	PC013	Victoria Road Garden Verge - (Capital)					
749		Employee Costs	2000	0	0	0	
750		Service Contracts	2100	0	0	0	
751		Materials	2101	0	0	0	
752		Overheads	9300	0	0	0	
753		Plant	9400	0	0	0	
754	PC020	Tennis Courts - Infrastructure - (Capital)					
755		Employee Costs	2000	0	0	0	
756		Service Contracts	2100	0	0	0	
757		Materials	2101	0	0	0	
758		Overheads	9300	0	0	0	
759		Plant	9400	0	0	0	
760							
761							
762							
763							
764	Sub Program 03 - Other Recreation & Sport Cont'd						
765			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
766	CAPITAL EXPENDITURE Cont'd						
767	PC021	Rec Centre - Hockey Infrastructure - (Capital)					
768		Employee Costs	2000	0	0	0	
769		Service Contracts	2100	0	0	0	
770		Materials	2101	0	0	0	
771		Overheads	9300	0	0	0	
772		Plant	9400	0	0	0	
773	PC022	Rec Centre - Main Oval Infrastructure - (Capital)					
774		Employee Costs	2000	0	0	0	
775		Service Contracts	2100	0	0	0	
776		Materials	2101	0	0	0	
777		Overheads	9300	0	0	0	
778		Plant	9400	0	0	0	
779	PC023	Rec Centre - Bowling Green Infrastructure - (Capital)					
780		Employee Costs	2000	0	0	0	
781		Service Contracts	2100	0	0	0	
782		Materials	2101	0	0	0	
783		Overheads	9300	0	0	0	
784		Plant	9400	0	0	0	
785	PC024	Rec Centre - Netball Infrastructure - (Capital)					
786		Employee Costs	2000	0	0	0	
787		Service Contracts	2100	0	0	0	
788		Materials	2101	0	0	0	
789		Overheads	9300	0	0	0	
790		Plant	9400	0	0	0	
791	PC025	Community Garden					
792		Employee Costs	2000	0	0	(2,661)	
793		Service Contracts	2100	0	0	0	
794		Materials	2101	0	0	(1,189)	
795		Overheads	9300	0	0	(2,680)	
796		Plant	9400	0	0	(3,471)	
797	PC026	Rec Centre - Parks & Gardens Infrastructure (Capital)					
798		Employee Costs	2000	0	0	0	
799		Service Contracts	2100	0	0	(15,000)	
800		Materials	2101	0	0	0	
801		Overheads	9300	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
802		<i>Plant</i>	9400	0	0	0	
803	PC027	<i>Water Park (Capital)</i>					
804		<i>Employee Costs</i>	2000	0	0	(16,860)	
805		<i>Service Contracts</i>	2100	0	0	(92,164)	
806		<i>Materials</i>	2101	0	0	0	
807		<i>Overheads</i>	9300	0	0	(16,977)	
808		<i>Plant</i>	9400	0	0	(23,999)	
809	PC028	<i>Town Landscaping</i>					
810		<i>Employee Costs</i>	2000	0	0	(11,841)	
811		<i>Service Contracts</i>	2100	0	0	0	
812		<i>Materials</i>	2101	0	0	(11,548)	
813		<i>Overheads</i>	9300	0	0	(11,923)	
814		<i>Plant</i>	9400	0	0	(14,688)	
815	4110381	REC - Transfers to Reserve		0	0	0	
816	4110382	REC - Loan 138 Principal Repayments		0	0	0	
817	4110390	REC - Infrastructure Other (Capital)		(16,561)	(75,000)	(55,000)	
818	OC002	<i>Mingenew Hill Walk Trail - Capital</i>					
819		<i>Employee Costs</i>	2000	0	(5,564)	0	
820		<i>Service Contracts</i>	2100	(6,189)	(60,039)	(55,000)	
821		<i>Materials</i>	2101	(10,372)	0	0	
822		<i>Overheads</i>	9300	0	(4,932)	0	
823		<i>Plant</i>	9400	0	(4,465)	0	
824	OC003	<i>Wildflower Town Entrance Statements - Capital</i>					
825		<i>Employee Costs</i>	2000	0	0	0	
826		<i>Service Contracts</i>	2100	0	0	0	
827		<i>Materials</i>	2101	0	0	0	
828		<i>Overheads</i>	9300	0	0	0	
829		<i>Plant</i>	9400	0	0	0	
830	OC004	<i>Drovers Rest Infrastructure - Capital</i>					
831		<i>Employee Costs</i>	2000	0	0	0	
832		<i>Service Contracts</i>	2100	0	0	0	
833		<i>Materials</i>	2101	0	0	0	
834		<i>Overheads</i>	9300	0	0	0	
835		<i>Plant</i>	9400	0	0	0	
836				(304,418)	(766,157)	(1,235,002)	
837							
896							
897							
898							
899							
900							
901	Sub Program 05 - Libraries						
902			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
903	OPERATING INCOME						
904	3110500	LIBRARY - Contributions & Donations		0	0	0	
905	3110501	LIBRARY - Reimbursements Lost Books	3810	0	0	0	
906	3110502	LIBRARY - Commissions		0	0	0	
907	3110510	LIBRARY - Grant - Regional Library Services		0	0	0	
908	3110516	LIBRARY - Other Grants		0	0	0	
909	3110520	LIBRARY - Fees & Charges		0	0	0	
910	3110540	LIBRARY - Fines & Penalties		0	0	0	
911	3110590	LIBRARY - Profit on Disposal of Assets		0	0	0	
912				0	0	0	
913	OPERATING EXPENDITURE						
914	2110500	LIBRARY - Employee Costs		0	0	0	
915	2110503	LIBRARY - Uniforms		0	0	0	
916	2110504	LIBRARY - Training & Development		0	0	0	
917	2110505	LIBRARY - Recruitment		0	0	0	
918	2110506	LIBRARY - Fringe Benefits Tax (FBT)		0	0	0	
919	2110509	LIBRARY - Travel & Accommodation		0	0	0	
920	2110510	LIBRARY - Motor Vehicle Expenses		0	0	0	
921	2110511	LIBRARY - Office Equipment Maintenance		0	0	0	
922	2110512	LIBRARY - Book Purchases		0	0	0	
923	2110513	LIBRARY - Lost Books	2101	0	0	0	
924	2110514	LIBRARY - Local History		0	0	0	
925	2110515	LIBRARY - Printing and Stationery	2101	0	(300)	(300)	
926	2110516	LIBRARY - Postage and Freight	2100	(406)	(322)	(338)	
927	2110517	LIBRARY - Event Catering		0	0	0	
928	2110520	LIBRARY - Communication Expenses		0	0	0	
929	2110521	LIBRARY - Information Technology		(1,269)	(1,260)	(1,323)	
930		<i>Library Software SirsiDynix Subscription</i>	2100	(1,269)	(1,260)	(1,323)	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
931	2110541	LIBRARY - Subscriptions & Memberships		(65)	(75)	(75)	
932		<i>Better Beginnings Program</i>	2101	0	(75)	(75)	
933		<i>Publications</i>	2101	0	0	0	
934	2110560	LIBRARY - General Office Expenses		0	0	0	
935	2110570	LIBRARY - Loan Interest Repayments		0	0	0	
936	2110586	LIBRARY - Expensed Minor Asset Purchases		0	0	(1,000)	kids furniture
937	2110587	LIBRARY - Other Expenses		0	0	0	
938	2110588	LIBRARY - Building Operations		0	0	0	
939	2110589	LIBRARY - Library Building Maintenance		0	0	0	
940	2110591	LIBRARY - Loss on Disposal of Assets		0	0	0	
941	2110592	LIBRARY - Depreciation		0	0	0	
942	2110599	LIBRARY - Administration Allocated		(25,577)	(28,628)	(29,922)	
943				(27,317)	(30,585)	(32,958)	
944	CAPITAL INCOME						
945	5110550	LIBRARY - Proceeds on Disposal of Assets		0	0	0	
946	5110551	LIBRARY - Realisation on Disposal of Assets		0	0	0	
947	5110555	LIBRARY - New Loan Borrowings		0	0	0	
948	5110581	LIBRARY - Transfers from Reserve		0	0	0	
949				0	0	0	
950	CAPITAL EXPENDITURE						
951	4110514	LIBRARY - Library Buildings Non Specialised (Capital)		0	0	0	
952	4110530	LIBRARY - Plant & Equipment (Capital)		0	0	0	
953	4110520	LIBRARY - Furniture & Equipment (Capital)		0	0	0	
954	4110581	LIBRARY - Transfers to Reserve		0	0	0	
957				0	0	0	
958							
959	Sub Program 06 - Heritage						
960			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
961	OPERATING INCOME						
962	3110600	HERITAGE - Contributions & Donations		0	0	0	
963	3110601	HERITAGE - Reimbursements		0	0	0	
964	3110602	HERITAGE - Commissions		0	0	0	
965	3110610	HERITAGE - Grants		100,275	98,000	0	
966		<i>DPLH</i>	3100	2,018	0	0	
967		<i>DCP/Lotterywest</i>	5810	15,000	98,000	0	
968		<i>BBRF</i>	5820	83,257	0	0	
969	3110620	HERITAGE - Fees & Charges		0	0	0	
970	3110625	HERITAGE - Museum Lease Income		0	0	0	
971	3110635	HERITAGE - Other Income		0	0	0	
972	3110690	HERITAGE - Profit on Disposal of Assets		0	0	0	
973				100,275	98,000	0	
974	OPERATING EXPENDITURE						
975	2110600	HERITAGE - Employee Costs		0	0	0	
976	2110603	HERITAGE - Uniforms		0	0	0	
977	2110604	HERITAGE - Training & Conferences		0	0	0	
978	2110605	HERITAGE - Recruitment		0	0	0	
979	2110606	HERITAGE - Fringe Benefits Tax (FBT)		0	0	0	
980	2110607	HERITAGE - Protective Clothing		0	0	0	
981	2110608	HERITAGE - Other Employee Costs		0	0	0	
982	2110609	HERITAGE - Travel & Accommodation		0	0	0	
983	2110610	HERITAGE - Motor Vehicle Expenses		0	0	0	
984	2110615	HERITAGE - Printing and Stationery		0	0	0	
985	2110616	HERITAGE - Postage and Freight		0	0	0	
986	2110620	HERITAGE - Communication Expenses		0	0	0	
987	2110621	HERITAGE - Information Technology		0	0	0	
988	2110622	HERITAGE - Security		0	0	0	
989	2110630	HERITAGE - Insurance Expenses (Other than Buildings)		0	0	0	
990	2110640	HERITAGE - Advertising & Promotion		0	0	0	
991	2110641	HERITAGE - Subscriptions & Memberships		0	0	0	
992	2110652	HERITAGE - Consultants	2102	0	0	0	
993	2110665	HERITAGE - Maintenance/Operations		0	0	0	
994	2110670	HERITAGE - Loan Interest Repayments		0	0	0	
995	2110686	HERITAGE - Expensed Minor Asset Purchases		(725)	0	0	
996	2110687	HERITAGE - Other Expenses		0	0	0	
997	2110688	HERITAGE - Building Operations		(16,340)	(15,881)	(28,376)	
998	<i>BO016</i>	<i>16 Midlands Road - Railway Station - Building Operations</i>					
999		<i>Labour</i>	2000	(2,366)	(2,760)	(5,837)	
1000		<i>Service contracts</i>	2100	0	0	0	
1001		<i>ESL</i>	2100	0	0	(98)	
1002		<i>Termite Inspection/Treatment</i>	2100	(351)	(175)	(210)	
1003		<i>Fire Extinguisher Service</i>	2100	0	0	(53)	

	A	C	F	G	H	I	J	
3	Schedule 11 - Recreation & Culture							
4								
1004		Service airconditioners	2100	0	0	(150)		
1005		Check RCD/smoke alarms	2100	0	0	0		
1006		Consumables	2101	0	0	(200)		
		Materials						
1007			2101	(850)	0	(5,000)	Garden and curtains	
1008		Electricity	2200	0	0	(1,500)		
1009		Water	2202	(8)	(50)	(50)		
1010		Insurance	2600	(1,090)	(1,083)	(1,199)		
1011		Overheads	9300	(1,820)	(2,447)	(5,878)		
1012		Plant	9400	(937)	(1,424)	0		
1013								
1014								
1015	Sub Program 06 - Heritage Cont'd							
1016			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024		
1017	OPERATING EXPENDITURE Cont'd							
1018	BO026	26 Victoria Road (Lot 65) - Museum - Building Operations						
1019		Labour	2000	(711)	(337)	0		
1020		Service contracts	2100	0	0	0		
1021		ESL	2100	0	0	(98)		
1022		Termite Inspection/Treatment	2100	(116)	(580)	(143)		
1023		Fire Extinguisher Service	2100	0	0	(187)		
1024		Airconditioner Service	2100	0	0	(137)		
1025		Check RCD/smoke alarms	2100	0	0	0		
1026		Materials	2101	(148)	0	0		
1027		Electricity	2200	(605)	(588)	(588)		
1028		Water	2202	(498)	0	(500)		
1029		Insurance	2600	(1,700)	(1,987)	(1,870)		
1030		Overheads	9300	(959)	(299)	0		
1031		Plant	9400	(325)	(157)	0		
1032	BO100	Enanty Barn - Building Operations						
1033		Labour	2000	(921)	(1,211)	(1,619)		
1034		Service contracts	2100	0	0	0		
1035		ESL	2100	0	0	0		
1036		Termite Inspection/Treatment	2100	(788)	(800)	(827)		
1037		Fire Extinguisher Service	2100	0	0	0		
1038		Service airconditioners	2100	0	0	0		
1039		Check RCD/smoke alarms	2100	0	0	0		
1040		Materials	2101	0	0	0		
1041		Insurance	2600	(547)	(567)	(602)		
1042		Overheads	9300	(1,201)	(1,074)	(1,630)		
1043		Plant	9400	(400)	(342)	0		
1044	2110689	HERITAGE - Building Maintenance		(12,915)	(1,812)	(4,100)		
1045	BM016	16 Midlands Road - Railway Station - Building Maintenance						
1046		Labour	2000	(364)	(348)	(391)		
1047		Contractors	2100	(10,499)	0	(300)		
1048		Materials	2101	0	0	0		
1049		Overheads	9300	(278)	(308)	(394)		
1050		Plant	9400	(83)	0	(315)		
1051	BM026	26 Victoria Road (Lot 65) - Museum - Building Maintenance						
1052		Labour	2000	(415)	(348)	(391)		
1053		Contractors	2100	0	(500)	(500)		
1054		Materials	2101	(580)	0	0		
1055		Overheads	9300	(602)	(308)	(394)		
1056		Plant	9400	(94)	0	(315)		
1057	BM100	Enanty Barn - Building Maintenance						
1058		Labour	2000	0	0	(391)		
1059		Contractors	2100	0	0	0		
1060		Materials	2101	0	0	0		
1061		Overheads	9300	0	0	(394)		
1062		Plant	9400	0	0	(315)		
1063	2110691	HERITAGE - Loss on Disposal of Assets		2300	0	0	0	
1064	2110692	HERITAGE - Depreciation		2401	(193,049)	(35,025)	(210,222)	
1065	2110699	HERITAGE - Administration Allocated			(16,195)	(18,118)	(17,681)	
1066					(239,225)	(70,836)	(260,379)	
1067								
1068								
1069								
1070	Sub Program 06 - Heritage Cont'd							
1071			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024		
1072	CAPITAL INCOME							

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
1073	5110650	HERITAGE - Proceeds on Disposal of Assets		0	0	0	
1074	5110651	HERITAGE - Realisation on Disposal of Assets		0	0	0	
1075	5110655	HERITAGE - New Loan Borrowings		0	0	0	
1076	5110681	HERITAGE - Transfers from Reserve		0	0	0	
1077				0	0	0	
1078	CAPITAL EXPENDITURE						
1079	4110612	HERITAGE - Buildings Specialised (Capital)		(186,822)	(182,000)	0	
1080	BC016	16 Midlands Road - Railway Station - Building (Capital)					
1081		Employee Costs	2000	0	0	0	
1082		Service Contracts	2100	(186,822)	(182,000)	0	
1083		Materials	2101	0	0	0	
1084		Overheads	9300	0	0	0	
1085		Plant	9400	0	0	0	
1086	BC026	26 Victoria Road (Lot 65) - Museum - Building (Capital)					
1087		Employee Costs	2000	0	0	0	
1088		Service Contracts	2100	0	0	0	
1089		Materials	2101	0	0	0	
1090		Overheads	9300	0	0	0	
1091		Plant	9400	0	0	0	
1092	BC100	Enanty Barn - Building (Capital)					
1093		Employee Costs	2000	0	0	0	
1094		Service Contracts	2100	0	0	0	
1095		Materials	2101	0	0	0	
1096		Overheads	9300	0	0	0	
1097		Plant	9400	0	0	0	
1098	4110630	HERITAGE - Plant & Equipment (Capital)		0	0	0	
1099	4110620	HERITAGE - Furniture & Equipment (Capital)		0	0	0	
1100	4110681	HERITAGE - Transfers to Reserve		0	0	0	
1101	4110682	HERITAGE - Loan Principal Repayments		0	0	0	
1102	4110690	HERITAGE - Infrastructure Other (Capital)		0	0	0	
1103				(186,822)	(182,000)	0	
1104							
1105	Sub Program 07 - Other Culture						
1106			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
1107	OPERATING INCOME						
1108	3110700	OTH CUL - Contributions & Donations		0	0	0	
1109	3110701	OTH CUL - Reimbursements		0	0	0	
1110	3110702	OTH CUL - Commissions		0	0	0	
1111	3110710	OTH CUL - Grants		0	0	0	
1112	3110720	OTH CUL - Fees & Charges		0	0	0	
1113	3110735	OTH CUL - Other Income		0	7,000	0	
1114		Income from events	3830	0	7,000	0	
1115	3110790	OTH CUL - Profit on Disposal of Assets		0	0	0	
1116				0	7,000	0	
1117	OPERATING EXPENDITURE						
1118	2110700	OTH CUL - Employee Costs		0	0	0	
1119	2110703	OTH CUL - Uniforms		0	0	0	
1120	2110704	OTH CUL - Training & Conferences		0	0	0	
1121	2110705	OTH CUL - Recruitment		0	0	0	
1122	2110706	OTH CUL - Fringe Benefits Tax (FBT)		0	0	0	
1123	2110707	OTH CUL - Protective Clothing		0	0	0	
1124	2110708	OTH CUL - Other Employee Costs		0	0	0	
1125	Sub Program 07 - Other Culture Cont'd						
1126			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
1127	OPERATING EXPENDITURE Cont'd						
1128	2110709	OTH CUL - Travel & Accommodation		0	0	0	
1129	2110710	OTH CUL - Motor Vehicle Expenses		0	0	0	
1130	2110711	OTH CUL - Australia Day		0	0	0	
1131	2110712	OTH CUL - ANZAC Day		(515)	(1,554)	(500)	
1132	00004	Event - ANZAC					
1133		Labour	2000	(254)	(706)	0	
1134		Service Contracts	2100	0	0	0	
1135		Materials	2101	0	0	(500)	
1136		Expenditure - Other	2700	0	0	0	
1137		Overheads	9300	(197)	(626)	0	
1138		Plant	9400	(63)	(222)	0	
1139	2110713	OTH CUL - Indigenous Affairs		0	0	0	
1140	2110714	OTH CUL - Christmas Lights	2101	0	(100)	0	
1141	2110715	OTH CUL - Printing and Stationery		0	0	0	
1142	2110716	OTH CUL - Postage and Freight		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 11 - Recreation & Culture						
4							
1143	2110717	OTH CUL - Community Activities	2101	0	(500)	(500)	
1144	2110718	OTH CUL - Community Grants Scheme		(14,329)	(34,266)	(38,205)	
1145	CAS01	Community Assistance Grant - Community or Sporting Group					
1146		Labour	2000	0	0	0	
1147		Service Contracts	2100	0	0	0	
1148		Materials	2101	0	0	0	
1149		Expenditure - Other (1.5% of Rates)	2700	(14,263)	(32,766)	(36,705)	
1150		Overheads	9300	0	0	0	
1151		Plant	9400	0	0	0	
1152	SPN01	Sponsorship - Historical Society					
1153		Service Contracts	2100	(66)	(1,500)	(1,000)	
1154		Materials	2101	0	0	(500)	
1155	2110719	OTH CUL - Awards		0	0	0	
1156	2110720	OTH CUL - Communication Expenses		0	0	0	
1157	2110721	OTH CUL - Information Technology		0	0	0	
1158	2110722	OTH CUL - Security		0	0	0	
1159	2110723	OTH CUL - Artwork Storage		0	0	0	
1160	2110724	OTH CUL - Artwork Purchases		0	0	0	
1161	2110725	OTH CUL - Festival & Events		(1,100)	0	0	
1162	EV02	Community Events					
1163		Labour	2000	(428)	0	0	
1164		Service Contracts	2100	0	0	0	
1165		Materials	2101	(113)	0	0	
1166		Overheads	9300	(330)	0	0	
1167		Plant	9400	(230)	0	0	
1168	2110730	OTH CUL - Insurance Expenses (Other than Buildings)		0	0	0	
1169	2110740	OTH CUL - Advertising & Promotion		0	0	0	
1170	2110741	OTH CUL - Subscriptions & Memberships		0	(2,000)	0	
1171		Community Builders Program	2101	0	(2,000)	0	
1172	2110742	OTH CUL - Event/Festival Matching Funding		(11,687)	(7,000)	0	
1173	EV01	Astrotourism Events (BBRF)					
1174		Labour	2000	0	0	0	
1175		Service Contracts	2100	(7,882)	0	0	
1176		Materials	2101	(3,805)	(7,000)	0	
1177		Overheads	9300	0	0	0	
1178		Plant	9400	0	0	0	
1179	2110743	OTH CUL - Other Festival Events		0	0	0	
1180	2110744	OTH CUL - Other Grant Expenditure		0	0	0	
1181	2110752	OTH CUL - Consultants	2102	0	0	0	
1182	2110765	OTH CUL - Maintenance/Operations		0	0	0	
1183	2110770	OTH CUL - Loan Interest Repayments		0	0	0	
1184	Sub Program 07 - Other Culture Cont'd						
1185			IE/	Actual	Budget	Budget	
1186	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
1187	2110786	OTH CUL - Expensed Minor Asset Purchases		0	0	0	
1188	2110787	OTH CUL - Other Expenses		0	0	0	
1189	2110788	OTH CUL - Building Operations		0	0	0	
1190	2110789	OTH CUL - Building Maintenance		0	0	0	
1191	2110791	OTH CUL - Loss on Disposal of Assets	2300	0	0	0	
1192	2110792	OTH CUL - Depreciation	2400	0	0	0	
1193	2110799	OTH CUL - Administration Allocated		(29,487)	(33,049)	(21,762)	
1194				(57,117)	(78,469)	(60,967)	
1195	CAPITAL INCOME						
1196	5110750	OTH CUL - Proceeds on Disposal of Assets		0	0	0	
1197	5110751	OTH CUL - Realisation on Disposal of Assets		0	0	0	
1198	5110755	OTH CUL - New Loan Borrowings		0	0	0	
1199	5110781	OTH CUL - Transfers from Reserve		0	0	0	
1200				0	0	0	
1201	CAPITAL EXPENDITURE						
1202	4110714	OTH CUL - Buildings Non Specialised (Capital)		0	0	0	
1203	4110730	OTH CUL - Plant & Equipment (Capital)		0	0	0	
1204	4110781	OTH CUL - Transfers to Reserve		0	0	0	
1205	4110782	OTH CUL - Loan Principal Repayments		0	0	0	
1206	4110790	OTH CUL - Infrastructure Other (Capital)		0	0	0	
1207				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
5	Sub Program 01 - Construction - Streets, Roads, Bridges & Depots						
6			IE/	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3120110	ROADC - Regional Road Group Grants (MRWA)	5810	285,178	300,000	600,000	
9		<i>RRG003 - Coalseam Road</i>	5810	225,245	300,000	300,000	
10		<i>RRG024 - Milo Road</i>	5810	0	0	0	
11		<i>RRG503 - Coalseam Road</i>	5810	0	0	300,000	
12		<i>RRG080 - Mingenew - Mullewa Road</i>	5810	59,933	0	0	
13	3120111	ROADC - Roads to Recovery Grant	5820	328,085	620,556	206,000	
14		<i>RRG003 - Coalseam Road</i>	5820		150,000	0	
15		<i>BS002 - Yandanooka NE Road - Intersection</i>	5820		204,556	0	
16		<i>RC998 - Road Construction Rural</i>	5820		0	206,000	
17		<i>BR0833 - Yarragadee - Mingenew-Mullewa Road -</i>	5820		266,000	0	
18	3120112	ROADC - Black Spot Grant	5820	430,926	527,320	0	
19		<i>BS002 - Yandanooka NE Road - Intersection</i>	5820	0	527,320	0	
20	3120113	ROADC - Other Grants - Roads/Streets	5820	342,685	562,500	0	
21		<i>CRF002 - CRF - Yandanooka NE Road - Widening</i>	5820	0	312,500	0	
22		<i>CRF002 - LRCI - Yandanooka NE Road - Widening</i>	5820	0	100,000	0	
23		<i>RRG003 - LRCI - Coalseam Road</i>	5820	0	150,000	0	
24		<i>RC045 & RC080 - LRCI - Phillip St & Mingenew-Mt</i>	5820	0	0	0	
25	3120114	ROADC - Other Grants - Footpaths	5810	0	15,000	0	
26	3120115	ROADC - Other Grants - Depots		0	0	0	
27	3120116	ROADC - Other Grants - Bridges		0	534,000	800,000	
28		<i>BR0833 - FAGs - Yarragadee - Mingenew-Mullewa</i>	5820	0	534,000	800,000	
29	3120117	ROADC - Other Grants - Aboriginal Roads		0	0	0	
30	3120130	ROADC - Other Grants - Flood Damage	5810	1,811,525	3,161,000	0	
31		<i>EPAR Works</i>	5810	1,811,525	3,161,000	0	
32	3120131	ROADC - Other Contributions & Donations - Roads/Streets		0	0	0	
33	3120132	ROADC - Other Contributions & Donations - Footpaths		0	0	0	
34	3120133	ROADC - Other Contributions & Donations - Depots		0	0	0	
35	3120136	ROADC - Other Reimbursements - Roads/Streets		0	0	0	
36	3120137	ROADC - Other Reimbursements - Footpaths		0	0	0	
37	3120138	ROADC - Other Reimbursements - Depots		0	0	0	
38				3,198,398	5,720,376	1,606,000	
39	CAPITAL INCOME						
40	5120150	ROADC - Proceeds on Disposal of Assets		0	0	0	
41	5120151	ROADC - Realisation on Disposal of Assets		0	0	0	
42	5120155	ROADC - New Loan Borrowings		0	0	0	
43	5120181	ROADC - Transfers from Reserve	5500	0	0	0	
44				0	0	0	
45	CAPITAL EXPENDITURE						
46	4120114	ROADC - Buildings Non Specialised (Capital)		0	0	0	
47	<i>BC047</i>	<i>47 Linthorne Street (Lot 114) - Depot - Building (Capital)</i>					
48		<i>Employee Costs</i>	2000	0	0	0	
49		<i>Contract Services</i>	2100	0	0	0	
50		<i>Materials</i>	2101	0	0	0	
51		<i>Overheads</i>	9300	0	0	0	
52		<i>Plant</i>	9400	0	0	0	
53	4120130	ROADC - Plant & Equipment (Capital)		0	0	0	
54	4120120	ROADC - Furniture & Equipment (Capital)		0	0	0	
55	<i>FE002</i>	<i>Computer & Laptops (Roadc) - Capital</i>					
56		<i>Materials</i>	2101	0	0	0	
57	4120138	ROADC - Roads Built Up Area - Sealed - Council Funded		0	(43,687)	(13,000)	
58	<i>RC999</i>	<i>Road Construction - Roads Urban - Council Funded (Budgeting Only)</i>					
59		<i>Employee Costs</i>	2000	0	(9,461)	(3,103)	
60		<i>Contract Services</i>	2100	0	0	(1,632)	
61		<i>Materials</i>	2101	0	(20,142)	(1,000)	
62		<i>Overheads</i>	9300	0	(8,387)	(3,124)	
63		<i>Plant</i>	9400	0	(5,697)	(4,141)	
64							
65							
66							
67	Sub Program 01 - Construction - Streets, Roads, Bridges & Depots Cont'd						
68			IE/	Actual	Budget	Budget	
69	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
82	4120141	ROADC - Roads Outside BUA - Sealed - Council Funded		0	0	0	
83	<i>RC996</i>	<i>Road Construction - Rural Sealed - Council Funded (Budgeting Only)</i>					
84		<i>Employee Costs</i>	2000	0	0	0	
85		<i>Contract Services</i>	2100	0	0	0	
86		<i>Materials</i>	2101	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
87		Overheads	9300	0	0	0	
88		Plant	9400	0	0	0	
89	4120142	ROADC - Roads Outside BUA - Gravel - Council Funded		(141,488)	(174,753)	(450,001)	
90	RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)					
91		Employee Costs	2000	(24,410)	(47,981)	(20,494)	
92		Contract Services	2100	(31,883)	(48,611)	(46,406)	
93		Materials	2101	0	0	(60,000)	
94		Overheads	9300	(38,287)	(42,535)	(20,636)	
95		Plant	9400	(46,908)	(35,626)	(42,465)	
96	RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)					
97		Employee Costs	2000	0	0	(63,029)	
98		Contract Services	2100	0	0	0	
99		Materials	2101	0	0	(18,484)	
100		Overheads	9300	0	0	(63,467)	
101		Plant	9400	0	0	(115,020)	
102	4120143	ROADC - Roads Outside BUA - Formed - Council Funded		0	0	0	
103	RC998	Road Construction - Rural - Formed - Council Funded (Budgeting Only)					
104		Employee Costs	2000	0	0	0	
105		Contract Services	2100	0	0	0	
106		Materials	2101	0	0	0	
107		Overheads	9300	0	0	0	
108		Plant	9400	0	0	0	
109	4120144	ROADC - Roads Built Up Area - Roads to Recovery		0	0	0	
110	R2R000	Road Construction R2R - Urban (Budgeting Only)					
111		Employee Costs	2000	0	0	0	
112		Contract Services	2100	0	0	0	
113		Materials	2101	0	0	0	
114		Overheads	9300	0	0	0	
115		Plant	9400	0	0	0	
116	4120145	ROADC - Roads Outside BUA - Sealed - Roads to Recovery		0	0	0	
117	R2R999	Road Construction R2R - Rural - Sealed (Budgeting Only)					
118		Employee Costs	2000	0	0	0	
119		Contract Services	2100	0	0	0	
120		Materials	2101	0	0	0	
121		Overheads	9300	0	0	0	
122		Plant	9400	0	0	0	
123	4120146	ROADC - Roads Outside BUA - Gravel - Roads to Recovery		0	0	0	
124	R2R998	Road Construction R2R - Rural - Gravel (Budgeting Only)					
125		Employee Costs	2000	0	0	0	
126		Contract Services	2100	0	0	0	
127		Materials	2101	0	0	0	
128		Overheads	9300	0	0	0	
129		Plant	9400	0	0	0	
130	4120147	ROADC - Roads Outside BUA - Formed - Roads to Recovery		0	0	0	
131	R2R997	Road Construction R2R - Rural - Formed (Budgeting Only)					
132		Employee Costs	2000	0	0	0	
133		Contract Services	2100	0	0	0	
134		Materials	2101	0	0	0	
135		Overheads	9300	0	0	0	
136		Plant	9400	0	0	0	
137	Sub Program 01 - Construction - Streets, Roads, Bridges & Depots Cont'd						
138			IE/	Actual	Budget	Budget	
139	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
140	4120148	ROADC - Roads Built Up Area - Regional Road Group		0	0	0	
141	RRG000	Road Construction RRG - Urban (Budgeting Only)					
142		Employee Costs	2000	0	0	0	
143		Contract Services	2100	0	0	0	
144		Materials	2101	0	0	0	
145		Overheads	9300	0	0	0	
146		Plant	9400	0	0	0	
147	4120149	ROADC - Roads Outside BUA - Sealed - Regional Road Gro		(354,825)	(450,001)	(900,001)	
148	RRG999	Road Construction RRG - Rural - Sealed (Budgeting Only)					
149		Employee Costs	2000	0	0	(91,644)	
150		Contract Services	2100	0	0	(468,272)	
151		Materials	2101	0	0	(156,091)	
152		Overheads	9300	0	0	(92,280)	
153		Plant	9400	0	0	(91,714)	
154	RRG003	Coalseam Road (RRG)					
155		Employee Costs	2000	(34,235)	(35,692)		
156		Contract Services	2100	(252,624)	(349,736)		
157		Materials	2101	(13,774)	0		

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3	Schedule 12 - Transport						
4							
158		Overheads	9300	(32,137)	(31,641)		
159		Plant	9400	(22,055)	(32,932)		
166	4120150	ROADC - Roads Outside BUA - Gravel - Regional Road Gro		0	0	0	
167	RRG998	Road Construction RRG - Rural - Gravel (Budgeting Only)					
168		Employee Costs	2000	0	0	0	
169		Contract Services	2100	0	0	0	
170		Materials	2101	0	0	0	
171		Overheads	9300	0	0	0	
172		Plant	9400	0	0	0	
179	4120151	ROADC - Roads Outside BUA - Formed - Regional Road Gro		0	0	0	
180	4120152	ROADC - Roads Built Up Area - Black Spot		0	0	0	
181	4120153	ROADC - Roads Outside BUA - Sealed - Black Spot		(663,808)	(819,000)	0	
182	BS000	Road Construction Black Spot - Rural - Sealed (Budgeting Only)					
183		Employee Costs	2000	0	0	0	
184		Contract Services	2100	0	(819,000)	0	
185		Materials	2101	0	0	0	
186		Overheads	9300	0	0	0	
187		Plant	9400	0	0	0	
188	BS002	Yandanooka North East Road (BS)					
189		Employee Costs	2000	(6,229)	0		
190		Contract Services	2100	(606,938)	0		
191		Materials	2101	(4,444)	0		
192		Overheads	9300	(5,265)	0		
193		Plant	9400	(40,931)	0		
194	4120154	ROADC - Roads Outside BUA - Gravel - Black Spot		0	0	0	
195	4120155	ROADC - Roads Outside BUA - Formed - Black Spot		0	0	0	
196	4120156	ROADC - Roads Built Up Area - Sealed - Flood Damage		(5,584)	0	0	
197		Amount to adjust to estimated closing surplus		(195,035)			
198							
199							
200							
201	Sub Program 01 - Construction - Streets, Roads, Bridges & Depots Cont'd						
202			IE/	Actual	Budget	Budget	
203	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
204	4120157	ROADC - Roads Outside BUA - Sealed - Flood Damage		(389,672)	(3,180,000)	0	
205	RCF000	Roads - Flood Damage (Budget Only)					
206		Employee Costs	2000	0	(94,942)	0	
207		Contract Services	2100	(380,768)	(2,871,811)	0	
208		Materials	2101	(8,904)	(50,000)	0	
209		Overheads	9300	0	(84,166)	0	
210		Plant	9400	0	(79,081)	0	
211	4120158	ROADC - Roads Outside BUA - Gravel - Flood Damage		(1,740,881)	0	0	
212	4120159	ROADC - Roads Outside BUA - Formed - Flood Damage		(28,163)	0	0	
213	4120160	ROADC - Roads - Royalties for Regions		0	0	0	
214	4120139	ROADC - Roads Built Up Area - Gravel - Council Funded		0	0	0	
215	4120162	ROADC - Roads Outside BUA - Sealed - Other Funding		(237,630)	(412,500)	0	
216	CRF002	Yandanooka North East Road (Commodity Route Funding)					
217		Employee Costs	2000	0	(69,904)	0	
218		Contract Services	2100	0	(63,402)	0	
219		Materials	2101	0	(100,000)	0	
220		Overheads	9300	0	(61,969)	0	
221		Plant	9400	0	(117,225)	0	
228	4120165	ROADC - Drainage Built Up Area (Capital)		0	0	0	
229	4120166	ROADC - Drainage Outside BUA (Capital)		0	0	(15,000)	
230	DC002	Yandanooka North East Road - Drainage Capital					
231		Employee Costs	2000	0	0	(3,965)	
232		Contract Services	2100	0	0	0	
233		Materials	2101	0	0	(5,641)	
234		Overheads	9300	0	0	(3,992)	
235		Plant	9400	0	0	(1,402)	
236	4120167	ROADC - Bridges (Capital)		0	(800,000)	(800,000)	
237	BR000	Bridge Construction General (Budgeting Only)					
238		Employee Costs	2000	0	0	0	
239		Contract Services	2100	0	0	0	
240		Materials	2101	0	0	0	
241		Overheads	9300	0	0	0	
242		Plant	9400	0	0	0	
243	BR0833	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)					
244		Employee Costs	2000	0	0	0	
245		Contract Services	2100	0	(800,000)	(800,000)	
246		Materials	2101	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
247		Overheads	9300	0	0	0	
248		Plant	9400	0	0	0	
249	BR3019	Lockier River - Coalseam Road - Bridge (Capital)					
250		Employee Costs	2000	0	0		
251		Contract Services	2100	0	0		
252		Materials	2101	0	0		
253		Overheads	9300	0	0		
254		Plant	9400	0	0		
255	4120170	ROADC - Footpaths & Cycleways (Capital)		0	(30,000)	0	
256	FC000	Footpath Construction General (Budgeting Only)					
257		Employee Costs	2000	0	(3,298)	0	
258		Contract Services	2100	0	(19,778)	0	
259		Materials	2101	0	0	0	
260		Overheads	9300	0	(2,924)	0	
261		Plant	9400	0	(4,000)	0	
262	4120175	ROADC - Aerodromes (Capital)		0	0	0	
264	4120181	ROADC - Transfers to Reserve		0	0	0	
266	4120190	ROADC - Infrastructure Other (Capital)		0	0	0	
267				(3,562,051)	(5,909,941)	(2,178,002)	
268	Sub Program 02 - Maintenance - Streets, Roads, Bridges & Depots						
269			IE/	Actual	Budget	Budget	
270	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
271	3120200	ROADM - Street Lighting Subsidy	3100	2,673	2,600	2,700	
272	3120201	ROADM - Road Contribution Income	3100	0	0	0	
273	3120202	ROADM - Commissions		0	0	0	
274	3120210	ROADM - Direct Road Grant (MRWA)	3100	93,583	91,612	94,000	Estimated
275	3120216	ROADM - Other Grants	3100	38,922	0	0	
276	3120220	ROADM - Sale of Scrap		0	0	0	
277	3120235	ROADM - Other Income		0	0	0	
278	3120290	ROADM - Profit on Sale of Assets		0	0	0	
279				135,178	94,212	96,700	
280	OPERATING EXPENDITURE						
281	2120210	ROADM - Bridge Maintenance - Outside BUA		(37,616)	(3,575)	0	
282	MB000	Bridge Maintenance General (Budgeting Only)					
283		Labour	2000	(90)	(1,836)	0	
284		Contract Services	2100	(37,422)	0	0	
285		Materials	2101	0	0	0	
286		Overheads	9300	(72)	(1,628)	0	
287		Plant	9400	(31)	(111)	0	
288	2120211	ROADM - Road Maintenance Built Up Area - Sealed - Council		(15,186)	(93,222)	0	
289	DM000	Drainage Maintenance General (Budgeting Only)					
290		Employee Costs	2000	0	(3,266)	0	
291		Contract Services	2100	0	0	0	
292		Materials	2101	0	0	0	
293		Overheads	9300	0	(2,895)	0	
294		Plant	9400	0	(942)	0	
295	RM999	Road Maintenance General Urban (Budgeting Only)					
296		Employee Costs	2000	(5,184)	(25,477)	0	
297		Tree Lopping	2100	0	0	0	
298		Contract Services	2100	(1,380)	0	0	
299		Materials	2101	0	0	0	
300		Overheads	9300	(4,289)	(22,585)	0	
301		Plant	9400	(4,333)	(38,057)	0	
302	2120212	ROADM - Road Maintenance Built Up Area - Gravel - Council		0	0	0	
303	2120214	ROADM - Road Maintenance Outside BUA - Sealed - Council		(59,178)	(75,437)	(200,001)	
304	RM998	Road Maintenance General Rural Sealed (Budgeting Only)					
305		Labour	2000	(11,081)	(23,975)	(44,993)	
306		Contract Services	2100	(12,420)	(5,000)	(17,907)	
307		Materials	2101	(5,900)	(5,000)	(50,000)	
308		Overheads	9300	(17,368)	(21,254)	(45,305)	
309		Plant	9400	(12,409)	(20,208)	(41,796)	
310	2120215	ROADM - Road Maintenance Outside BUA - Gravel - Council		(187,414)	(54,733)	(230,000)	
311	RM000	Road Maintenance General Rural Gravel (Budgeting Only)					
312		Labour	2000	(41,357)	(14,865)	(72,091)	
313		Contract Services	2100	0	(5,000)	(32,307)	
		Materials					For roadside vegetation management
314			2101	0	(2,000)	(5,000)	
315		Overheads	9300	(65,911)	(13,178)	(72,591)	
316		Plant	9400	(80,146)	(19,690)	(48,011)	
317	2120216	ROADM - Road Maintenance Outside BUA - Formed - Council		(11,788)	(47,595)	0	

	A	C	F	G	H	I	J	
3	Schedule 12 - Transport							
4								
318	RM997	<i>Road Maintenance General Formed Outside BUA (Budgeting Only)</i>						
319			2000	(2,781)	(18,090)	0		
320			2100	0	0	0		
321			2101	0	0	0		
322			9300	(3,377)	(16,036)	0		
323			9400	(5,630)	(13,469)	0		
324								
325								
326								
327								
328	Sub Program 02 - Maintenance - Streets, Roads, Bridges & Depots Cont'd							
329			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024		
330	OPERATING EXPENDITURE Cont'd							
331	2120217	ROADM - Ancillary Maintenance - Built Up Areas		(17,119)	(16,421)	(5,000)		
332	FM000	<i>Footpath Maintenance General (Budgeting Only)</i>						
333			2000	(3,812)	(6,224)	0		
334			2100	(3,978)	0	0		
335			2101	0	(1,000)	(5,000)		
336			9300	(5,247)	(5,517)	0		
337			9400	(4,083)	(3,680)	0		
338	2120218	ROADM - Ancillary Maintenance - Outside BUA		0	0	0		
339	2120231	ROADM - Street Sweeping/Cleaning		0	0	0		
340	W0048	<i>Litter Control</i>						
341			2000	0	0	0		
342			2100	0	0	0		
343			2101	0	0	0		
344			9300	0	0	0		
345			9400	0	0	0		
346	2120232	ROADM - Crossover Council Contribution	2101	0	0	0		
347	2120233	ROADM - Rural Road Numbering Program		0	0	0		
348	2120234	ROADM - Street Lighting	2200	(18,308)	(24,255)	(25,468)		
349	2120235	ROADM - Traffic Signs/Equipment (Safety)	2101	(2,183)	(3,000)	(3,000)		
350	2120252	ROADM - Consultants		(17,899)	(25,000)	(80,000)		
351		<i>Carbon footprint and review of sealed roads</i>	2102	0	(5,000)	(40,000)	<i>estimated</i>	
352		<i>Bridge Inspections</i>	2102	0	(10,000)	(5,000)		
353		<i>RRG applications</i>	2102	0	(5,000)	(5,000)		
354		<i>Bypass feasibility study</i>	2102	0	(5,000)	(30,000)		
355	2120265	ROADM - Maintenance/Operations		0	0	0		
356		<i>Bridge Insurance</i>	2600	0	0	0		
357	2120270	ROADM - Loan Interest Repayments		0	0	0		
358	2120285	ROADM - Legal Expenses		0	0	0		
359	2120286	ROADM - Workshop/Depot Expensed Minor Asset Purchase		(4,468)	(10,000)	(5,000)		
360		<i>Various</i>	2101	(4,468)	(10,000)	(5,000)	<i>Inc 2k for roughness meter</i>	
361	2120287	ROADM - Other Expenses		0	(15,500)	0		
362		<i>Permit for Yandy NE Rd fauna/flora study</i>	2101	0	(15,500)	0		
363		<i>Witches Hats</i>	2101	0	0	0		
364	2120288	ROADM - Depot Building Operations		(20,178)	(16,114)	(14,493)		
365	BO047	<i>47 Linthorne Street (Lot 114) - Depot - Building Operations</i>						
366			2000	(3,895)	(2,474)	(1,755)		
368			2100	0	0	(98)		
369			2100	(263)	(1,000)	(172)		
370			2100	0	0	(503)		
371			2100	0	0	(273)		
372			2100	0	0	0		
373			2101	0	0	(652)		
374			2101	(1,024)	(1,500)	(1,000)		
375			2104	0	0	0		
376			2200	(4,737)	(3,500)	(3,500)		
377			2201	(266)	(473)	(200)		
378			2202	(627)	(950)	(950)		
379			2600	(2,293)	(2,600)	(2,522)		
381			9300	(5,236)	(2,193)	(1,767)		
382			9400	(1,838)	(1,425)	(1,101)		
383								
384								
385								
386								
387								
388	Sub Program 02 - Maintenance - Streets, Roads, Bridges & Depots Cont'd							

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
389			IE/	Actual	Budget	Budget	
390	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
391	2120289	ROADM - Depot Building Maintenance		(6,283)	(2,811)	(4,798)	
392	<i>BM047</i>	<i>47 Linthorne Street (Lot 114) - Depot - Building Maintenance</i>					
393		<i>Labour</i>	2000	(2,017)	(695)	(1,173)	
394		<i>Service Contracts</i>	2100	(361)	(1,000)	(1,000)	
395		<i>Materials</i>	2101	(557)	(500)	(500)	
396		<i>Overheads</i>	9300	(2,925)	(616)	(1,181)	
397		<i>Plant</i>	9400	(422)	0	(944)	
398	2120291	ROADM - Loss on Disposal of Assets		0	0	0	
399	2120292	ROADM - Depreciation		(1,200,305)	(1,347,616)	(1,307,078)	
400		<i>Depreciation - Buildings</i>	2401	(25,296)	(26,570)	(27,546)	
401		<i>Depreciation - Plant & Equipment</i>	2403	(2,983)	(3,253)	(3,248)	
402		<i>Depreciation - Roads</i>	2404	(1,027,324)	(1,173,730)	(1,118,709)	
403		<i>Depreciation - Drainage</i>	2405	(1,648)	(1,729)	(1,795)	
404		<i>Depreciation - Bridges</i>	2406	(131,584)	(129,387)	(143,289)	
405		<i>Depreciation - Footpaths</i>	2407	(6,815)	(8,423)	(7,422)	
406		<i>Depreciation - Other Infrastructure</i>	2411	(4,655)	(4,524)	(5,069)	
407	2120298	ROADM - Staff Housing Costs Recovered		0	0	0	
408	2120299	ROADM - Administration Allocated	9900	(125,876)	(141,185)	(191,776)	
409				(1,723,803)	(1,876,464)	(2,066,614)	
410							
411	Sub Program 03 - Road Plant Purchases						
412			IE/	Actual	Budget	Budget	
413	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
414	3120390	PLANT - Profit on Disposal of Assets	3700	0	480	21,750	
415				0	480	21,750	
416	OPERATING EXPENDITURE						
417	2120370	PLANT - Loan Interest Repayments		(2,233)	(6,849)	(1,463)	
418	<i>LNI146</i>	<i>Loan 146 Interest - Grader</i>	2500	(2,233)	(6,849)	(1,463)	
420	2120391	PLANT - Loss on Disposal of Assets		0	(7,000)	0	
421	2120399	PLANT - Administration Allocated		0	0	0	
422				(2,233)	(13,849)	(1,463)	
423	CAPITAL INCOME						
424	5120350	PLANT - Proceeds on Disposal of Assets		0	3,000	30,000	
425	<i>PE027</i>	<i>Semi Truck - MI027 - Capital</i>		0	0	0	
426	<i>PE028</i>	<i>Semi Truck - MI028 - Capital</i>		70,000	0	0	
427	<i>PE029</i>	<i>Crew Cab Truck - MI029 - Capital</i>		0	0	0	
428	<i>PE112</i>	<i>Roller - MI112 - Capital</i>		0	0	0	
429	<i>PE255</i>	<i>Water Truck - MI255 - Capital</i>		0	0	30,000	
430	<i>PE262</i>	<i>Backhoe - MI262 - Capital</i>		0	0	0	
431	<i>PE422</i>	<i>Side Tipping Trailer - MI422 - Capital</i>		0	0	0	
432	<i>PE461</i>	<i>Tractor - MI461 - Capital</i>		0	0	0	
433	<i>PE473</i>	<i>Loader - MI473 - Capital</i>		0	0	0	
434	<i>PE528</i>	<i>Roller - MI528 - Capital</i>		0	0	0	
435	<i>PE541</i>	<i>Grader - MI541 - Capital</i>		110,000	0	0	
436	<i>PE572</i>	<i>Grader - MI572 - Capital</i>		0	0	0	
437	<i>PE579</i>	<i>Side Tipping Trailer - 1THQ579 - Capital</i>		0	0	0	
438	<i>PE108</i>	<i>Works Supervisor Vehicle - MI108 - Capital</i>		38,182	0	0	
439	<i>PE599</i>	<i>Utility - MI599 - Capital</i>		0	3,000	0	
440	<i>PE1000</i>	<i>Road Broom - Capital</i>		0	0	0	
441	<i>PE3620</i>	<i>Water Tanker Trailer - MI3620 - Capital</i>		0	0	0	
442	Sub Program 03 - Road Plant Purchases Cont'd						
443			IE/	Actual	Budget	Budget	
444	CAPITAL INCOME Cont'd		CC	2022/2023	2022/2023	2023/2024	
445	<i>PE4650</i>	<i>Skid Steer - MI4650 - Capital</i>		0	0	0	
446	<i>PE3093</i>	<i>Tandem Trailer - MI3093 - Capital</i>		0	0	0	
447	<i>PE3349</i>	<i>Box Trailer with Coolroom - MI3349 - Capital</i>		0	0	0	
448	<i>PE3470</i>	<i>Water Tanker - MI3470 - Capital</i>		81,518	0	0	
449	<i>PE3497</i>	<i>Vehicle Trailer - MI3497 - Capital</i>		0	0	0	
450	<i>PE3524</i>	<i>Tandem Tilt Trailer - MI3524 - Capital</i>		0	0	0	
451	<i>PE999</i>	<i>Sundry Plant Purchases - Capital</i>		0	0	0	
452	5120351	PLANT - Realisation on Disposal of Assets		0	(3,000)	(30,000)	
453	5120355	PLANT - New Loan Borrowings		0	0	0	
454	5120381	PLANT - Transfers from Reserve		0	0	0	
455				0	0	0	
456	CAPITAL EXPENDITURE						
457	4120330	PLANT - Plant & Equipment (Capital)		(120,128)	(160,000)	(20,000)	
458	<i>PE027</i>	<i>Semi Truck - MI027 - Capital</i>	4200	0	0	0	
459	<i>PE028</i>	<i>Semi Truck - MI028 - Capital</i>	4200	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
460	PE029	Crew Cab Truck - MI029 - Capital	4200	0	0	0	
461	PE112	Roller - MI112 - Capital	4200	0	0	0	
462	PE255	Water Truck - MI255 - Capital	4200	0	0	0	
463	PE262	Backhoe - MI262 - Capital	4200	0	0	0	
464	PE422	Side Tipping Trailer - MI422 - Capital	4200	0	0	0	
465	PE461	Tractor - MI461 - Capital	4200	0	(65,000)	0	
466	PE473	Loader - MI473 - Capital	4200	0	0	0	
467	PE528	Roller - MI528 - Capital	4200	0	0	0	
468	PE541	Grader - MI541 - Capital	4200	(365,770)	0	0	
469	PE572	Grader - MI572 - Capital	4200	0	0	0	
470	PE579	Side Tipping Trailer - 1THQ579 - Capital	4200	0	0	0	
471	PE108	Works Supervisor Vehicle - MI108 - Capital	4200	(47,598)	0	0	
472	PE599	Utility - MI599 - Capital	4200	0	(35,000)	0	
473	PE1000	Road Broom - Capital	4200	0	0	0	
474	PE3620	Water Tanker Trailer - MI3620 - Capital	4200	0	(30,000)	0	
475	PE4650	Skid Steer - MI4650 - Capital	4200	0	0	0	
476	PE3093	Tandem Trailer - MI3093 - Capital	4200	0	0	0	
477	PE3349	Box Trailer with Coolroom - MI3349 - Capital	4200	0	0	0	
478	PE3470	Water Tanker - MI3470 - Capital	4200	(8,105)	0	0	
479	PE3497	Vehicle Trailer - MI3497 - Capital	4200	0	0	0	
480	PE3524	Tandem Tilt Trailer - MI3524 - Capital	4200	0	0	0	
481	PE999	Sundry Plant Purchases - Capital	4200	0	(30,000)	(20,000)	
483	4120381	PLANT - Transfers to Reserve	4400	0	(241,067)	(28,253)	
484	4120382	PLANT - Loan Principal Repayments	4100	(55,331)	(57,041)	(55,773)	
485	LNP146	Loan 146 Principal - Grader	4100	(55,331)	(57,041)	(55,773)	
486	4120385	PLANT - Lease Principal Repayments	4100	0	0	0	
487				(175,459)	(458,108)	(104,026)	
488							
489	Sub Program 05 - Traffic Control (Vehicle Licensing)						
490			IE/	Actual	Budget	Budget	
491	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
492	3120500	LICENSING - Contributions & Donations		0	0	0	
493	3120501	LICENSING - Reimbursements		3,097	0	0	
494	3120502	LICENSING - Transport Licensing Commission	3800	13,149	15,000	15,000	
495	3120510	LICENSING - Grants		0	0	0	
496	Sub Program 05 - Traffic Control (Vehicle Licensing) Cont'd						
497			IE/	Actual	Budget	Budget	
498	OPERATING INCOME Cont'd		CC	2022/2023	2022/2023	2023/2024	
499	3120520	LICENSING - Fees & Charges		0	0	0	
500	3120535	LICENSING - Other Income	3830	378,346	650,000	400,000	Adjusted down to be in line with actual
501	3120540	LICENSING - Fines & Penalties		0	0	0	
502	3120545	LICENSING - Interest		0	0	0	
503	3120590	LICENSING - Profit on Sale of Assets		0	0	0	
504				394,592	665,000	415,000	
505	OPERATING EXPENDITURE						
506	2120500	LICENSING - Employee Costs		0	0	0	
507	2120503	LICENSING - Uniforms		0	0	0	
508	2120504	LICENSING - Training & Development		(1,750)	(1,500)	(1,500)	
509	2120505	LICENSING - Recruitment		0	0	0	
510	2120506	LICENSING - Fringe Benefits Tax (FBT)		0	0	0	
511	2120507	LICENSING - Protective Clothing		0	0	0	
512	2120508	LICENSING - Other Employee Costs		0	0	0	
513	2120509	LICENSING - Travel & Accommodation		0	0	0	
514	2120510	LICENSING - Motor Vehicle Expenses		0	0	0	
515	2120515	LICENSING - Printing and Stationery		0	0	0	
516	2120516	LICENSING - Postage and Freight		0	0	0	
517	2120520	LICENSING - Communication Expenses	2104	0	0	0	
518	2120521	LICENSING - Information Technology		0	0	0	
519	2120522	LICENSING - Security		0	0	0	
520	2120530	LICENSING - Insurance Expenses (Other than Buildings)		0	0	0	
521	2120540	LICENSING - Advertising & Promotion		0	0	0	
522	2120541	LICENSING - Subscriptions & Memberships		0	0	0	
523	2120552	LICENSING - Consultants	2102	0	0	0	
524	2120565	LICENSING - Maintenance/Operations	2700	(377,515)	(650,000)	(400,000)	Adjusted down to be in line with actual
525	2120570	LICENSING - Loan Interest Repayments		0	0	0	
526	2120584	LICENSING - Audit Fees		0	0	0	
527	2120585	LICENSING - Legal Expenses		0	0	0	
528	2120586	LICENSING - Expensed Minor Asset Purchases		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
529	2120587	LICENSING - Other Expenses		0	0	0	
530	2120588	LICENSING - Building Operations		0	0	0	
531	2120589	LICENSING - Building Maintenance		0	0	0	
532	2120591	LICENSING - Loss on Disposal of Assets		0	0	0	
533	2120592	LICENSING - Depreciation		0	0	0	
534	2120598	LICENSING - Staff Housing Costs Recovered		0	0	0	
535	2120599	LICENSING - Administration Allocated	9900	(22,227)	(24,920)	(31,283)	
536				(401,491)	(676,420)	(432,783)	
537	CAPITAL INCOME						
538	5120550	LICENSING - Proceeds on Disposal of Assets		0	0	0	
539	5120551	LICENSING - Realisation on Disposal of Assets		0	0	0	
540	5120555	LICENSING - New Loan Borrowings		0	0	0	
541	5120581	LICENSING - Transfers from Reserve		0	0	0	
542				0	0	0	
543	CAPITAL EXPENDITURE						
544	4120514	LICENSING - Buildings Non Specialised (Capital)		0	0	0	
545	4120530	LICENSING - Plant & Equipment (Capital)		0	0	0	
546	4120581	LICENSING - Transfers to Reserve		0	0	0	
547	4120582	LICENSING - Loan Principal Repayments		0	0	0	
548	4120590	LICENSING - Infrastructure Other (Capital)		0	0	0	
549				0	0	0	
550							
551							
552							
553							
554	Sub Program 06 - Aerodromes						
555				IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024
556	OPERATING INCOME						
557	3120600	AERO - Contributions & Donations		0	0	0	
558	3120601	AERO - Reimbursements		0	0	0	
559	3120602	AERO - Commissions		0	0	0	
560	3120610	AERO - Grants		109,566	241,000	0	
561		<i>DFES</i>		<i>5810</i>	<i>50,561</i>	<i>0</i>	<i>0</i>
562		<i>Regional Airports Program (RAP)</i>		<i>5820</i>	<i>59,005</i>	<i>241,000</i>	<i>0</i>
563	3120620	AERO - Airport Landing Fees & Charges		0	0	0	
564	3120635	AERO - Other Income		0	0	0	
565	3120640	AERO - Fines & Penalties		0	0	0	
566	3120645	AERO - Interest		0	0	0	
567	3120690	AERO - Profit on Disposal of Assets		0	0	0	
568				109,566	241,000	0	
569	OPERATING EXPENDITURE						
570	2120600	AERO - Employee Costs		0	0	0	
571	2120603	AERO - Uniforms		0	0	0	
572	2120604	AERO - Training & Development		0	0	0	
573	2120605	AERO - Recruitment		0	0	0	
574	2120606	AERO - Fringe Benefits Tax (FBT)		0	0	0	
575	2120607	AERO - Protective Clothing		0	0	0	
576	2120608	AERO - Other Employee Costs		0	0	0	
577	2120609	AERO - Travel & Accommodation		0	0	0	
578	2120610	AERO - Motor Vehicle Expenses		0	0	0	
579	2120615	AERO - Printing and Stationery		0	0	0	
580	2120616	AERO - Postage and Freight		0	0	0	
581	2120620	AERO - Communication Expenses		0	0	0	
582	2120621	AERO - Information Technology		0	0	0	
583	2120622	AERO - Security		0	0	0	
584	2120630	AERO - Insurance Expenses (Other than Buildings)		0	0	0	
585	2120640	AERO - Advertising & Promotion		0	0	0	
586	2120641	AERO - Subscriptions & Memberships		0	0	0	
587	2120652	AERO - Consultants	2102	0	0	0	
588	2120665	AERO - Airstrip & Grounds Maintenance/Operations		(3,755)	(3,002)	0	
589	<i>W0032</i>	<i>Airstrip Maintenance</i>					
590		<i>Labour</i>		<i>2000</i>	<i>(913)</i>	<i>(1,252)</i>	<i>0</i>
591		<i>Contracts</i>		<i>2100</i>	<i>0</i>	<i>0</i>	<i>0</i>
592		<i>Materials</i>		<i>2101</i>	<i>0</i>	<i>0</i>	<i>0</i>
593		<i>Overheads</i>		<i>9300</i>	<i>(1,492)</i>	<i>(1,110)</i>	<i>0</i>
594		<i>Plant</i>		<i>9400</i>	<i>(1,350)</i>	<i>(640)</i>	<i>0</i>
595	2120670	AERO - Loan Interest Repayments		0	0	0	
596	2120684	AERO - Audit Fees		0	0	0	
597	2120685	AERO - Legal Expenses		0	0	0	
598	2120686	AERO - Expensed Minor Asset Purchases		0	0	0	
599	2120687	AERO - Other Expenses		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 12 - Transport						
4							
600	2120688	AERO - Building Operations		0	0	0	
601	2120689	AERO - Building Maintenance		0	0	0	
602	2120691	AERO - Loss on Disposal of Assets		0	0	0	
603	2120692	AERO - Depreciation	2409	(7,851)	(6,646)	(8,436)	
604	2120698	AERO - Staff Housing Costs Recovered		0	0	0	
605	2120699	AERO - Administration Allocated		(4,691)	(5,217)	(6,801)	
606				(16,296)	(14,865)	(15,237)	
607	CAPITAL INCOME						
608	5120650	AERO - Proceeds on Disposal of Assets		0	0	0	
609	5120651	AERO - Realisation on Disposal of Assets		0	0	0	
610	5120655	AERO - New Loan Borrowings		0	0	0	
611	5120658	AERO - Self Supporting Loan Principal Received		0	0	0	
612	5120681	AERO - Transfers from Reserve		0	0	0	
613				0	0	0	
614	Sub Program 06 - Aerodromes						
615			IE/	Actual	Budget	Budget	
616	CAPITAL EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
617	4120614	AERO - Buildings Non Specialised (Capital)		0	0	0	
618	4120630	AERO - Plant & Equipment (Capital)		0	0	0	
619	4120681	AERO - Transfers to Reserve		0	0	0	
620	4120682	AERO - Loan Principal Repayments		0	0	0	
621	4120690	AERO - Infrastructure Other (Capital)		(150,145)	(295,999)	0	
622	<i>OC010</i>	<i>Airstrip - Infrastructure - Capital</i>					
623		<i>Labour</i>	<i>2000</i>	<i>(4,186)</i>	<i>(20,185)</i>	<i>0</i>	
624		<i>Contracts</i>	<i>2100</i>	<i>(82,178)</i>	<i>(240,480)</i>	<i>0</i>	
625		<i>Materials</i>	<i>2101</i>	<i>(55,564)</i>	<i>0</i>	<i>0</i>	
626		<i>Overheads</i>	<i>9300</i>	<i>(3,704)</i>	<i>(17,894)</i>	<i>0</i>	
627		<i>Plant</i>	<i>9400</i>	<i>(4,513)</i>	<i>(17,440)</i>	<i>0</i>	
628				(150,145)	(295,999)	0	

	A	C	F	G	H	I	J	
3	Schedule 13 - Economic Services							
4								
5	Sub Program 01 - Rural Services							
6			IE/	Actual	Budget	Budget	Comment	
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024		
8	3130100	RURAL - Contributions & Donations		0	0	0		
9	3130101	RURAL - Reimbursements		0	0	0		
10	3130102	RURAL - Commissions		0	0	0		
11	3130110	RURAL - Grants		0	0	0		
12	3130120	RURAL - Fees & Charges		0	0	0		
13	3130135	RURAL - Other Income		0	0	0		
14	3130140	RURAL - Fines & Penalties		0	0	0		
15	3130145	RURAL - Interest		0	0	0		
16	3130190	RURAL - Profit on Disposal of Assets		0	0	0		
17				0	0	0		
18	OPERATING EXPENDITURE							
19	2130100	RURAL - Employee Costs		0	0	0		
20	2130103	RURAL - Uniforms		0	0	0		
21	2130104	RURAL - Training & Development		0	0	0		
22	2130105	RURAL - Recruitment		0	0	0		
23	2130106	RURAL - Fringe Benefits Tax (FBT)		0	0	0		
24	2130107	RURAL - Protective Clothing		0	0	0		
25	2130108	RURAL - Other Employee Costs		0	0	0		
26	2130109	RURAL - Travel & Accommodation		0	0	0		
27	2130110	RURAL - Motor Vehicle Expenses		0	0	0		
28	2130111	RURAL - Noxious Weed Control		0	0	0		
29	2130115	RURAL - Printing and Stationery		0	0	0		
30	2130116	RURAL - Postage and Freight		0	0	0		
31	2130120	RURAL - Communication Expenses		0	0	0		
32	2130121	RURAL - Information Technology		0	0	0		
33	2130122	RURAL - Security		0	0	0		
34	2130130	RURAL - Insurance Expenses (Other than Buildings)		0	0	0		
35	2130140	RURAL - Advertising & Promotion		0	0	0		
36	2130141	RURAL - Subscriptions & Memberships		0	0	0		
37	2130152	RURAL - Consultants	2102	0	0	0		
38	2130155	RURAL - Contribution to Mingenew Irwin Group (MI	2100	(3,000)	(3,000)	(3,000)		
39	2130165	RURAL - Maintenance/Operations		0	0	0		
40	2130170	RURAL - Loan Interest Repayments		0	0	0		
41	2130185	RURAL - Legal Expenses		0	0	0		
42	2130186	RURAL - Expensed Minor Asset Purchases		0	0	0		
43	2130187	RURAL - Other Expenses		(7,682)	(6,500)	(8,450)		
44		<i>In-kind residential support (MIG)</i>	2700	(7,682)	(6,500)	(8,450)		
45	2130188	RURAL - Building Operations		(5,123)	(2,820)	(3,401)		
46	BO054	<i>54 Midlands Road (Lot 71) - MIG Office - Building Operations</i>						
47		<i>Labour</i>	2000	(714)	0	0		
48		<i>Rubbish Charges</i>	2100	0	0	0		
49		<i>ESL</i>	2100	0	0	(98)		
50		<i>Termite inspection/treatment</i>	2100	0	0	(115)		
51		<i>Fire extinguisher servicing</i>	2100	0	0	(55)		
52		<i>Air conditioner servicing</i>	2100	(1,143)	(750)	(819)		
53		<i>RCD/Smoke alarm testing</i>	2100	0	0	0		
54		<i>Materials</i>	2101	(93)	(100)	(100)		
56		<i>Electricity</i>	2200	0	0	0		
58		<i>Water</i>	2202	(31)	0	0		
59		<i>Insurance</i>	2600	(2,013)	(1,970)	(2,214)		
60		<i>Overheads</i>	9300	(894)	0	0		
61		<i>Plant</i>	9400	(236)	0	0		
62	Sub Program 01 - Rural Services Cont'd							
63			IE/	Actual	Budget	Budget		
64	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024		
65	2130189	RURAL - Building Maintenance		(727)	(5,656)	(6,100)		
66	BM054	<i>54 Midlands Road (Lot 71) - MIG Office - Building Maintenance</i>						
67		<i>Labour</i>	2000	(32)	(348)	(391)		
68		<i>Service Contracts (inc rising damp repairs)</i>	2100	(461)	(5,000)	(5,000)		
69		<i>Materials</i>	2101	(203)	0	0		
70		<i>Overheads</i>	9300	(24)	(308)	(394)		
71		<i>Plant</i>	9400	(8)	0	(315)		

	A	C	F	G	H	I	J
3	Schedule 13 - Economic Services						
4							
72	2130191	RURAL - Loss on Disposal of Assets		0	0	0	
73	2130192	RURAL - Depreciation		0	0	0	
74	2130199	RURAL - Administration Allocated	9900	(13,626)	(15,241)	(14,961)	
75				(30,159)	(33,217)	(35,912)	
76	CAPITAL INCOME						
77	5130150	RURAL - Proceeds on Disposal of Assets		0	0	0	
78	5130151	RURAL - Realisation on Disposal of Assets		0	0	0	
80	5130181	RURAL - Transfers from Reserve		0	0	0	
81				0	0	0	
82	CAPITAL EXPENDITURE						
83	4130114	RURAL - Buildings Non Specialised (Capital)		0	(10,000)	(10,000)	
84	<i>BC054</i>	<i>54 Midlands Road (Lot 71) - MIG Office - Building (Capital)</i>					
85		<i>Employee Costs</i>	<i>2000</i>	<i>0</i>	<i>0</i>	<i>0</i>	
86		<i>Service Contracts (works requested by MIG)</i>	<i>2100</i>	<i>0</i>	<i>(10,000)</i>	<i>(10,000)</i>	
87		<i>Materials</i>	<i>2101</i>	<i>0</i>	<i>0</i>	<i>0</i>	
88		<i>Overheads</i>	<i>9300</i>	<i>0</i>	<i>0</i>	<i>0</i>	
89		<i>Plant</i>	<i>9400</i>	<i>0</i>	<i>0</i>	<i>0</i>	
90	4130130	RURAL - Plant & Equipment (Capital)		0	0	0	
91	4130120	RURAL - Furniture & Equipment (Capital)		0	0	0	
92	4130181	RURAL - Transfers to Reserve		0	0	0	
93	4130182	RURAL - Loan Principal Repayments		0	0	0	
94	4130190	RURAL - Infrastructure Other (Capital)		0	0	0	
95				0	(10,000)	(10,000)	
96							
97	Sub Program 02 - Tourism & Area Promotion						
98			IE/	Actual	Budget	Budget	
99	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
100	3130200	TOUR - Contributions & Donations		0	0	0	
101	3130201	TOUR - Reimbursements		3,250	0	0	
102	3130202	TOUR - Commissions		0	0	0	
103	3130210	TOUR - Grants		(1,433)	25,250	30,000	
104		<i>R2R - Space Precinct Master Plan</i>	<i>3100</i>	<i>(12,000)</i>	<i>0</i>	<i>0</i>	
105		<i>BBRF - Events</i>	<i>3120</i>	<i>5,115</i>	<i>18,500</i>	<i>0</i>	
106		<i>RDC - Storytowns</i>	<i>3100</i>	<i>0</i>	<i>1,000</i>	<i>0</i>	
107		<i>Capricorn space and SSC SPACE</i>	<i>3130</i>	<i>3,000</i>	<i>0</i>	<i>0</i>	
108		<i>Digital Info Sign - DRFAWA 500K</i>	<i>5810</i>	<i>0</i>	<i>0</i>	<i>30,000</i>	
109		<i>LRCI - Wifi</i>	<i>5820</i>	<i>2,451</i>	<i>5,750</i>	<i>0</i>	
110	3130220	TOUR - Fees & Charges		0	0	0	
111	3130221	TOUR - Caravan Park Fees		245	270	270	
112		<i>Caravan Park Licences</i>	<i>3400</i>	<i>245</i>	<i>270</i>	<i>270</i>	
113	3130235	TOUR - Other Income		0	0	0	
114	3130290	TOUR - Profit on Disposal of Assets		0	0	0	
115				2,062	25,520	30,270	
116	OPERATING EXPENDITURE						
117	2130200	TOUR - Employee Costs		0	0	0	
118	Sub Program 02 - Tourism & Area Promotion Cont'd						
119			IE/	Actual	Budget	Budget	
120	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
121	2130203	TOUR - Uniforms		0	0	0	
122	2130204	TOUR - Training & Development		0	0	0	
123	2130205	TOUR - Recruitment		0	0	0	
124	2130206	TOUR - Fringe Benefits Tax (FBT)		0	0	0	
125	2130207	TOUR - Protective Clothing		0	0	0	
126	2130208	TOUR - Other Employee Costs		0	0	0	
127	2130209	TOUR - Travel & Accommodation		0	0	0	
129	2130211	TOUR - Visitor Centre Contribution		(18,650)	(20,000)	(20,000)	
130	2130215	TOUR - Printing and Stationery		0	0	0	
131	2130216	TOUR - Postage and Freight		0	0	0	
132	2130220	TOUR - Communication Expenses		0	0	0	
133	2130221	TOUR - Information Technology		0	0	0	
134	2130222	TOUR - Security		0	0	0	
135	2130230	TOUR - Insurance Expenses (Other than Buildings)		0	0	0	
136	2130240	TOUR - Public Relations & Area Promotion		(81,004)	(85,500)	(83,015)	
137	<i>W0049</i>	<i>Marketing & Promotion</i>					
138		<i>Labour</i>	<i>2000</i>	<i>0</i>	<i>0</i>	<i>0</i>	

	A	C	F	G	H	I	J	
3	Schedule 13 - Economic Services							
4								
139		<i>Lateral Aspect contract</i>	2100	(50,000)	(50,000)	(50,000)		
140		<i>Wildflower Country membership</i>	2100	0	(4,500)	(4,500)		
141		<i>Wildflower Country map</i>	2100	0	(1,500)	(1,500)		
142		<i>Stargazers Club</i>	2100	0	(3,000)	(3,000)		
143		<i>Storytowns (funding of \$1,000)</i>	2100	0	(2,500)	0		
144		<i>New Shire photos, videos etc</i>	2100	(28,700)	(12,000)	(12,000)		
145		<i>Digital advert campaign</i>	2100	0	(8,000)	(8,000)		
146		<i>Expo</i>	2100	0	(2,000)	(2,000)		
147		<i>Materials</i>	2101	(2,291)	(2,000)	(2,000)		
148		<i>Insurance Premiums</i>	2600	(14)	0	(15)		
149		<i>Overheads</i>	9300	0	0	0		
150		<i>Plant</i>	9400	0	0	0		
151	2130241	TOUR - Subscriptions & Memberships		0	(265)	(265)		
152	2130242	TOUR - Festivals & Events		0	(20,000)	0		
153		<i>Various Events (BBRF funded \$18,500)</i>	2100	0	(20,000)	0		
154	2130252	TOUR - Consultants		0	0	0		
155		<i>Space precinct planning</i>	2102	0	0	0		
156	2130265	TOUR - Maintenance/Operations		(3,204)	(7,857)	(5,000)		
157	W0008	<i>Caravan Dump Point</i>						
158		<i>Labour</i>	2000	(1)	(1,264)	0		
159		<i>Waste Removal</i>	2100	(3,202)	(5,000)	(5,000)		
160		<i>Materials</i>	2101	0	0	0		
161		<i>Overheads</i>	9300	(1)	(1,121)	0		
162		<i>Plant</i>	9400	0	(472)	0		
163	2130266	TOUR - Caravan Park General Maintenance/Operations		0	0	0		
164	2130270	TOUR - Loan Interest Repayments		0	0	0		
165	2130285	TOUR - Legal Expenses		0	0	0		
166	2130286	TOUR - Expensed Minor Asset Purchases	2101	0	0	0		
167	2130287	TOUR - Other Expenses		0	0	0		
168	2130288	TOUR - Building Operations		0	0	0		
169	2130289	TOUR - Building Maintenance		0	0	0		
170	2130291	TOUR - Loss on Disposal of Assets		0	0	0		
171								
172								
173	Sub Program 02 - Tourism & Area Promotion Cont'd							
174			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024		
175	OPERATING EXPENDITURE Cont'd							
176	2130292	TOUR - Depreciation		(11,223)	(27,950)	(12,182)		
177		<i>Depreciation - Buildings</i>	2401	0	(20,006)	0		
178		<i>Depreciation - Infrastructure Recreation Areas</i>	2408	(1,285)	(1,051)	(1,399)		
179		<i>Depreciation - Infrastructure Other</i>	2411	(9,939)	(6,893)	(10,783)		
180	2130299	TOUR - Administration Allocated		(46,464)	(52,090)	(54,405)		
181				(160,546)	(213,662)	(174,867)		
182	CAPITAL INCOME							
183	5130250	TOUR - Proceeds on Disposal of Assets		0	0	0		
184	5130251	TOUR - Realisation on Disposal of Assets		0	0	0		
185	5130255	TOUR - New Loan Borrowings		0	0	0		
186	5130258	TOUR - Self Supporting Loan Principal Received		0	0	0		
187	5130281	TOUR - Transfers from Reserve		0	0	0		
188				0	0	0		
189	CAPITAL EXPENDITURE							
190	4130214	TOUR - Buildings Non Specialised (Capital)		0	0	0		
197	4130230	TOUR - Plant & Equipment (Capital)		0	0	0		
198	4130220	TOUR - Furniture & Equipment (Capital)		0	0	0		
199	4130270	TOUR - Infrastructure Parks & Gardens (Capital)		0	0	0		
200	4130281	TOUR - Transfers to Reserve	4400	0	0	0		
201	4130282	TOUR - Loan Principal Repayments		0	0	0		
202	4130290	TOUR - Infrastructure Other (Capital)		(11,691)	(9,000)	(30,000)		
203	OC005	<i>Public WiFi - Capital</i>	c/f from 21/22					
204		<i>Employee Costs</i>	2000	(91)	0	0		
205		<i>Service Contracts</i>	2100	(5,819)	(4,500)	0		
206		<i>Materials</i>	2101	(5,528)	(4,500)	0		
207		<i>Overheads</i>	9300	(73)	0	0		
208		<i>Plant</i>	9400	(180)	0	0		
221	OC013	<i>Digital Information Sign</i>						
222		<i>Employee Costs</i>	2000	0	0	0		

	A	C	F	G	H	I	J
3	Schedule 13 - Economic Services						
4							
223		Service Contracts	2100	0	0	(30,000)	
224		Materials	2101	0	0	0	
225		Overheads	9300	0	0	0	
226		Plant	9400	0	0	0	
227	PC014	Caravan Dump Point - (Capital)					
228		Employee Costs	2000	0	0	0	
229		Service Contracts	2100	0	0	0	
230		Materials	2101	0	0	0	
231		Overheads	9300	0	0	0	
232		Plant	9400	0	0	0	
233				(11,691)	(9,000)	(30,000)	
234							
235							
236							
237							
238	Sub Program 03 - Building Control						
239			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
240	OPERATING INCOME						
241	3130301	BUILD - Reimbursements		0	0	0	
242	3130302	BUILD - Commissions - BSL & CTF	3800	158	100	100	
244	3130320	BUILD - Fees & Charges (Licences)	3400	5,346	7,500	6,000	
245	3130321	BUILD - Private Swimming Pool Inspection Fees	3450	1,329	1,275	1,329	
246	3130322	BUILD - Building Officer Charge Out Income		0	0	0	
247	3130323	BUILD - Building Officer Vehicle Charge Out Income		0	0	0	
248	3130335	BUILD - Other Income	3450	0	0	0	
249	3130340	BUILD - Fines & Penalties		0	0	0	
250	3130345	BUILD - Interest		0	0	0	
252				6,833	8,875	7,429	
253	OPERATING EXPENDITURE						
254	2130300	BUILD - Employee Costs		0	0	0	
255	2130303	BUILD - Uniforms		0	0	0	
256	2130304	BUILD - Training & Development		0	0	0	
257	2130305	BUILD - Recruitment		0	0	0	
258	2130306	BUILD - Fringe Benefits Tax (FBT)		0	0	0	
259	2130307	BUILD - Protective Clothing		0	0	0	
260	2130308	BUILD - Other Employee Expenses		0	0	0	
261	2130309	BUILD - Travel & Accommodation		0	0	0	
262	2130310	BUILD - Motor Vehicle Expenses		0	0	0	
263	2130315	BUILD - Printing and Stationery		0	0	0	
264	2130316	BUILD - Postage and Freight		0	0	0	
265	2130320	BUILD - Communication Expenses		0	0	0	
266	2130321	BUILD - Information Systems		0	0	0	
267	2130322	BUILD - Security		0	0	0	
268	2130330	BUILD - Insurance Expenses (Other than Buildings)		0	0	0	
269	2130340	BUILD - Advertising & Promotion		0	0	0	
270	2130341	BUILD - Subscriptions & Memberships		0	0	0	
271	2130350	BUILD - Contract Services	2100	(8,507)	(5,000)	(10,000)	CGG
272	2130352	BUILD - Consultants	2102	0	0	0	
273	2130365	BUILD - Maintenance/Operations		0	0	0	
274	2130370	BUILD - Loan Interest Repayments		0	0	0	
275	2130385	BUILD - Legal Expenses	2100	0	0	0	
276	2130386	BUILD - Expensed Minor Asset Purchases		0	0	0	
277	2130387	BUILD - Other Expenses		0	0	0	
278	2130388	BUILD - Building Operations		0	0	0	
279	2130389	BUILD - Building Maintenance		0	0	0	
280	2130391	BUILD - Loss on Disposal of Assets		0	0	0	
281	2130392	BUILD - Depreciation		0	0	0	
282	2130398	BUILD - Staff Housing Costs Recovered		0	0	0	
283	2130399	BUILD - Administration Allocated	9900	(33,061)	(37,014)	(44,884)	
284				(41,568)	(42,014)	(54,884)	
285	CAPITAL INCOME						
286	5130350	BUILD - Proceeds on Disposal of Assets		0	0	0	
287	5130351	BUILD - Realisation on Disposal of Assets		0	0	0	
288	5130355	BUILD - New Loan Borrowings		0	0	0	
289	5130381	BUILD - Transfers from Reserve		0	0	0	
290				0	0	0	

	A	C	F	G	H	I	J
3	Schedule 13 - Economic Services						
4							
291	CAPITAL EXPENDITURE						
292	4130314	BUILD - Buildings Non Specialised (Capital)		0	0	0	
293	4130330	BUILD - Plant & Equipment (Capital)		0	0	0	
294	Sub Program 03 - Building Control Cont'd						
295			IE/	Actual	Budget	Budget	
296	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
297	4130320	BUILD - Furniture & Equipment (Capital)		0	0	0	
298	4130381	BUILD - Transfers to Reserve		0	0	0	
299	4130382	BUILD - Loan Principal Repayments		0	0	0	
300	4130390	BUILD - Infrastructure Other (Capital)		0	0	0	
301				0	0	0	
302							
303	Sub Program 06 - Economic Development						
304			IE/	Actual	Budget	Budget	
305	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
306	3130600	ECON DEV - Contributions & Donations		0	0	0	
307	3130601	ECON DEV - Reimbursements	3810	11,095	13,744	10,034	
308	3130602	ECON DEV - Commissions	3800	0	0	0	
309	3130610	ECON DEV - Grants		0	0	0	
310	3130620	ECON DEV - Fees & Charges		41,424	11,400	11,970	
311		<i>Industrial Land - Lease</i>	3430	41,424	11,400	11,970	22/23 had 30k from CBH as a one off
312	3130635	ECON DEV - Other Income		0	0	0	
313	3130690	ECON DEV - Profit on Disposal of Assets		0	0	0	
314				52,519	25,144	22,004	
315	OPERATING EXPENDITURE						
316	2130600	ECON DEV - Employee Costs		0	0	0	
317	2130603	ECON DEV - Uniforms		0	0	0	
318	2130604	ECON DEV - Training & Development		0	0	0	
319	2130605	ECON DEV - Recruitment		0	0	0	
320	2130606	ECON DEV - Fringe Benefits Tax (FBT)		0	0	0	
321	2130607	ECON DEV - Protective Clothing		0	0	0	
322	2130608	ECON DEV - Other Employee Expenses		0	0	0	
323	2130609	ECON DEV - Travel & Accommodation		0	0	0	
324	2130610	ECON DEV - Motor Vehicle Expenses		0	0	0	
325	2130615	ECON DEV - Printing and Stationery		0	0	0	
326	2130616	ECON DEV - Postage and Freight		0	0	0	
327	2130620	ECON DEV - Communication Expenses		0	0	0	
328	2130621	ECON DEV - Information Systems		0	0	0	
329	2130622	ECON DEV - Security		0	0	0	
330	2130630	ECON DEV - Insurance Expenses (Other than Buildings)		0	0	0	
331	2130640	ECON DEV - Advertising & Promotion		0	0	0	
332	2130641	ECON DEV - Subscriptions & Memberships		0	0	0	
333	2130642	ECON DEV - Projects		0	0	0	
334	2130652	ECON DEV - Consultants		(6,000)	(20,000)	0	
335		<i>Investigation of IGA purchase</i>	2102	(6,000)	(20,000)	0	
336	2130665	ECON DEV - General Maintenance/Operations		(11,259)	(13,744)	(10,034)	
337	BO001	<i>Eleanor Street (Lot 1) - Unmanned Fuel Site - Operations</i>					
338		<i>Labour</i>	2000	(2,998)	(5,210)	(3,221)	
339		<i>Contracts</i>	2100	(48)	(2,800)	(2,984)	
340		<i>Consumables</i>	2101	(492)	0	(500)	
341		<i>Insurance</i>	2600	(77)	0	(85)	
342		<i>Overheads</i>	9300	(4,083)	(4,618)	(3,244)	
343		<i>Plant</i>	9400	(1,352)	(1,116)	0	
344							
345							
346	Sub Program 06 - Economic Development Cont'd						
347			IE/	Actual	Budget	Budget	
348	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
349	W0041	<i>Light Industrial Area</i>					
350		<i>Labour</i>	2000	(586)	0	0	
351		<i>Contracts</i>	2100	0	0	0	
352		<i>Materials</i>	2101	(93)	0	0	
353		<i>Overheads</i>	9300	(831)	0	0	

	A	C	F	G	H	I	J
3	Schedule 13 - Economic Services						
4							
354		<i>Plant</i>	9400	(699)	0	0	
355	2130670	ECON DEV - Loan Interest Repayments		0	0	0	
356	2130685	ECON DEV - Legal Expenses	2100	0	0	0	
357	2130686	ECON DEV - Expensed Minor Asset Purchases		0	0	0	
358	2130687	ECON DEV - Other Expenses		0	0	0	
359	2130688	ECON DEV - Building Operations		0	0	0	
360	2130689	ECON DEV - Building Maintenance		0	0	0	
361	2130691	ECON DEV - Loss on Disposal of Assets		0	0	0	
362							
363	2130692	ECON DEV - Depreciation		0	0	0	
364	2130699	ECON DEV - Administration Allocated	9900	(13,291)	(14,850)	(23,122)	
365				(30,550)	(48,594)	(33,156)	
366	CAPITAL INCOME						
367	5130650	ECON DEV - Proceeds on Disposal of Assets		0	0	0	
368	5130651	ECON DEV - Realisation on Disposal of Assets		0	0	0	
369	5130655	ECON DEV - New Loan Borrowings		0	0	0	
370	5130681	ECON DEV - Transfers from Reserve		0	0	0	
371				0	0	0	
372	CAPITAL EXPENDITURE						
373	4130609	ECON DEV - Land Vested (Capital)		0	0	0	
374	<i>LC303</i>	<i>Eleanor Street - Industrial Area - Land (Capital)</i>					
375		<i>Contracts</i>	2100	0	0	0	
376		<i>Materials</i>	2101	0	0	0	
377	4130614	ECON DEV - Buildings Non Specialised (Capital)		0	0	0	
378	4130630	ECON DEV - Plant & Equipment (Capital)		0	0	0	
379	4130681	ECON DEV - Transfers to Reserve	4400	0	0	0	
380	4130682	ECON DEV - Loan Principal Repayments		0	0	0	
381	4130690	ECON DEV - Infrastructure Other (Capital)		0	0	0	
382				0	0	0	
383	Sub Program 07 - Public Utility Services						
384			IE/	Actual	Budget	Budget	
385	OPERATING EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
386	2130765	PUBLIC - Maintenance/Operations		0	0	0	
387		<i>Replace power pole on shire property</i>	2100	0	0	0	
388				0	0	0	
389							
390	Sub Program 08 - Other Economic Services						
391			IE/	Actual	Budget	Budget	
392	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
393	3130800	OTH ECON - Contributions & Donations		0	0	0	
394	3130801	OTH ECON - Reimbursements		0	0	0	
395	3130802	OTH ECON - Commissions		0	0	0	
396	3130810	OTH ECON - Grants		12,988	15,000	0	
397		<i>LRCI - Post Office Repaint</i>	5820	12,988	15,000	0	
398	3130825	OTH ECON - Commercial Property Lease Income		2,600	5,200	2,601	
399		<i>Bank</i>	3430		2,600	1	
400		<i>Post Office/CRC</i>	3430		2,600	2,600	
401	3130821	OTH ECON - Standpipe Income	3450	998	4,000	2,000	
402	3130822	OTH ECON - Peppercorn Leases	3430	0	0	0	
403	3130823	OTH ECON - Community Bus Income	3430	286	1,500	500	
404	3130834	OTH ECON - Other Fees & Charges		0	0	0	
405	Sub Program 08 - Other Economic Services Cont'd						
406			IE/	Actual	Budget	Budget	
407	OPERATING INCOME Cont'd		CC	2022/2023	2022/2023	2023/2024	
408	3130835	OTH ECON - Other Income		0	0	0	
409	3130890	OTH ECON - Profit on Disposal of Assets	3700	0	0	0	
410				16,873	25,700	5,101	
411	OPERATING EXPENDITURE						
412	2130800	OTH ECON - Employee Costs		0	0	0	
413	2130803	OTH ECON - Uniforms		0	0	0	
414	2130804	OTH ECON - Training & Development		0	0	0	
415	2130805	OTH ECON - Recruitment		0	0	0	
416	2130806	OTH ECON - Fringe Benefits Tax (FBT)		0	0	0	
417	2130807	OTH ECON - Protective Clothing		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 13 - Economic Services						
4							
418	2130808	OTH ECON - Other Employee Expenses		0	0	0	
419	2130809	OTH ECON - Travel & Accommodation		0	0	0	
420	2130810	OTH ECON - Motor Vehicle Expenses		0	0	0	
421	2130815	OTH ECON - Printing and Stationery		0	0	0	
422	2130816	OTH ECON - Postage and Freight		0	0	0	
423	2130820	OTH ECON - Communication Expenses		0	0	0	
425	2130822	OTH ECON - Security		0	0	0	
426	2130830	OTH ECON - Insurance Expenses (Other than Buildings)		0	0	0	
427	2130840	OTH ECON - Advertising & Promotion		0	0	0	
428	2130841	OTH ECON - Subscriptions & Memberships		0	0	0	
429	2130852	OTH ECON - Consultants	2102	0	0	0	
430	2130855	OTH ECON - Community Bus	9400	(8,012)	(10,000)	(10,000)	
431	2130865	OTH ECON - Standpipe Maintenance/Operations		(5,952)	(6,400)	(6,400)	
432	W0050	<i>Standpipe - Linthorne Street</i>					
433		<i>Employee costs</i>	2000	0	0	0	
434		<i>Service contracts</i>	2100	(421)	0	0	
435		<i>Materials</i>	2101	(82)	0	0	
436		<i>Water Charges</i>	2202	(223)	(1,400)	(1,400)	
437		<i>Labour overheads</i>	9300	0	0	0	
438		<i>Plant op costs</i>	9400	0	0	0	
439	W0051	<i>Standpipe - South Road</i>					
440		<i>Service Contracts</i>	2100	(421)	0	0	
441		<i>Water Charges</i>	2202	(4,805)	(5,000)	(5,000)	
442	2130866	OTH ECON - Communication Tower Maintenance/Operati		0	0	0	
443	2130870	OTH ECON - Loan Interest Repayments	2500	0	0	0	
444	2130885	OTH ECON - Legal Expenses		0	0	0	
445	2130886	OTH ECON - Expensed Minor Asset Purchases		0	0	0	
446	2130887	OTH ECON - Other Expenses		0	0	0	
447	2130888	OTH ECON - Building Operations		(6,739)	(7,223)	(8,210)	
448	BO023	<i>23 Victoria Road (Lot 84) - Old Road Boards - Building Operations</i>					
449		<i>Labour</i>	2000	(36)	0	0	
450		<i>Rubbish Charges</i>	2100	0	0	0	
451		<i>ESL</i>	2100	0	0	0	
452		<i>Termite Inspection/Treatment</i>	2100	0	(175)	(95)	
453		<i>Fire Extinguisher Service</i>	2100	0	0	(34)	
454		<i>Service airconditioners</i>	2100	0	0	(150)	
456		<i>Electricity</i>	2200	(1,000)	(495)	(495)	
458		<i>Water</i>	2202	(59)	(46)	(65)	
459		<i>Insurance</i>	2600	(493)	(461)	(542)	
460		<i>Overheads</i>	9300	(22)	0	0	
461		<i>Plant</i>	9400	0	0	0	
462	Sub Program 08 - Other Economic Services Cont'd						
463			IE/	Actual	Budget	Budget	
464	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
465	BO050	<i>50 Midlands Road (Lot 73) - Post Office - Building Operations</i>					
466		<i>Labour</i>	2000	(185)	0	0	
467		<i>ESL</i>	2100	0	0	(49)	
468		<i>Termite Inspection/Treatment</i>	2100	0	0	(200)	
469		<i>Airconditioning Service</i>	2100	(482)	(1,500)	(956)	
471		<i>Fire Extinguisher Service</i>	2100	0	0	(104)	
472		<i>Materials</i>	2101	(93)	(100)	(100)	
473		<i>Electricity</i>	2200	0	0	0	
474		<i>Water</i>	2202	(191)	(350)	(350)	
475		<i>Insurance</i>	2600	(1,771)	(1,673)	(1,948)	
476		<i>Overheads</i>	9300	(145)	0	0	
477		<i>Plant</i>	9400	(87)	0	0	
478	BO071	<i>54 Midlands Road (Lot 71) - Expo Office - Building Operations</i>					
479		<i>Labour</i>	2000	0	0	0	
480		<i>ESL</i>	2100	0	0	0	
481		<i>Termite Inspection/Treatment</i>	2100	0	0	(115)	
482		<i>Airconditioning Service</i>	2100	0	0	0	
484		<i>Fire Extinguisher Service</i>	2100	0	0	(25)	
485		<i>Materials</i>	2101	0	0	0	
486		<i>Electricity</i>	2200	0	0	0	
487		<i>Water</i>	2202	0	0	0	
488		<i>Insurance</i>	2600	0	0	0	

	A	C	F	G	H	I	J	
3	Schedule 13 - Economic Services							
4								
489		Overheads	9300	0	0	0		
490		Plant	9400	0	0	0		
491	BO073	50 Midlands Road (Lot 73) - Bank Building - Building Operations						
492		Labour	2000	0	0	0		
493		ESL	2100	0	0	(49)		
494		Termite Inspection/Treatment	2100	0	0	(200)		
495		Airconditioning Service	2100	(214)	(400)	(410)		
497		Fire Extinguisher Service	2100	0	0	(25)		
498		Materials	2101	0	0	0		
499		Electricity	2200	0	0	0		
500		Water	2202	(191)	(350)	(350)		
501		Insurance	2600	(1,771)	(1,673)	(1,948)		
502		Overheads	9300	0	0	0		
503		Plant	9400	0	0	0		
504	2130889	OTH ECON - Building Maintenance		(3,565)	(2,493)	(5,800)		
505	BM023	23 Victoria Road (Lot 84) - Old Road Board - Building Maintenance						
506		Labour	2000	0	(348)	(391)		
507		Service Contracts	2100	0	0	(300)		
508		Materials	2101	(6)	0	0		
509		Overheads	9300	0	(308)	(394)		
510		Plant	9400	0	0	(315)		
511	BM050	50 Midlands Road (Lot 73) - Post Office - Building Maintenance						
512		Labour	2000	(416)	(348)	(391)		
513		Contractors	2100	(2,427)	(525)	(500)		
514		Materials	2101	(30)	0	0		
515		Overheads	9300	(606)	(308)	(394)		
516		Plant	9400	(80)	0	(315)		
517	BM071	54 Midlands Road (Lot 71) - Expo Office - Building Maintenance						
518		Labour	2000	0	0	(391)		
519		Contractors	2100	0	0	(300)		
520		Materials	2101	0	0	0		
521		Overheads	9300	0	0	(394)		
522		Plant	9400	0	0	(315)		
523	BM073	50 Midlands Road (Lot 73) - Bank Building - Building Maintenance						
524		Labour	2000	0	(348)	(391)		
525		Contractors	2100	0	0	(300)		
526		Materials	2101	0	0	0		
527		Overheads	9300	0	(308)	(394)		
528		Plant	9400	0	0	(315)		
529	2130891	OTH ECON - Loss on Disposal of Assets		2300	0	0	0	
530	2130892	OTH ECON - Depreciation			(70,445)	(26,423)	(76,712)	
531		Depreciation - Buildings		2401	(56,479)	(19,771)	(61,503)	
532		Depreciation - Infrastructure Other		2411	(13,966)	(6,652)	(15,209)	
533	2130899	OTH ECON - Administration Allocated			(18,541)	(20,763)	(16,321)	
534					(113,253)	(73,302)	(123,443)	
535								
536	Sub Program 08 - Other Economic Services Cont'd							
537			IE/	Actual	Budget	Budget		
538			CC	2022/2023	2022/2023	2023/2024		
539	5130850	OTH ECON - Proceeds on Disposal of Assets		0	0	0		
540		Community Bus - 003MI - Capital		0	0	0		
541	5130851	OTH ECON - Realisation on Disposal of Assets		0	0	0		
543	5130881	OTH ECON - Transfers from Reserve		0	0	0		
544				0	0	0		
545	CAPITAL EXPENDITURE							
546	4130809	OTH ECON - Land Vested (Capital)		0	0	0		
547	4130812	OTH ECON - Buildings Specialised (Capital)		0	0	0		
548	BC023	23 Victoria Road (Lot 84) - Old Road Boards - Building (Capital)						
549		Employee Costs		2000	0	0	0	
550		Service Contracts		2100	0	0	0	
551		Materials		2101	0	0	0	
552		Overheads		9300	0	0	0	
553		Plant		9400	0	0	0	
554	4130814	OTH ECON - Buildings Non Specialised (Capital)			(16,138)	(15,000)	0	
555	BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)						
556		Employee Costs		2000	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 13 - Economic Services						
4							
557		<i>Service Contracts (Paint external)</i>	2100	(16,138)	(15,000)	0	
558		<i>Materials</i>	2101	0	0	0	
559		<i>Overheads</i>	9300	0	0	0	
560		<i>Plant</i>	9400	0	0	0	
561	BC071	<i>54 Midlands Road (Lot 71) - Expo Office - Building (Capital)</i>					
562		<i>Employee Costs</i>	2000	0	0	0	
563		<i>Service Contracts</i>	2100	0	0	0	
564		<i>Materials</i>	2101	0	0	0	
565		<i>Overheads</i>	9300	0	0	0	
566		<i>Plant</i>	9400	0	0	0	
567	BC073	<i>50 Midlands Road (Lot 73) - Bank Building - Building (Capital)</i>					
568		<i>Employee Costs</i>	2000	0	0	0	
569		<i>Service Contracts</i>	2100	0	0	0	
570		<i>Materials</i>	2101	0	0	0	
571		<i>Overheads</i>	9300	0	0	0	
572		<i>Plant</i>	9400	0	0	0	
573	4130830	<i>OTH ECON - Plant & Equipment (Capital)</i>		0	0	0	
574	PE003	<i>Community Bus - 003MI - Capital</i>	4200	0	0	0	
575	4130881	<i>OTH ECON - Transfers to Reserve</i>		0	0	0	
577	4130890	<i>OTH ECON - Infrastructure Other (Capital)</i>		(1,738)	0	0	
578	OC009	<i>Communications tower upgrade</i>					
579		<i>Employee Costs</i>	2000	0	0	0	
580		<i>Service Contracts</i>	2100	(1,738)	0	0	
581		<i>Materials</i>	2101	0	0	0	
582		<i>Overheads</i>	9300	0	0	0	
583		<i>Plant</i>	9400	0	0	0	
584				(17,876)	(15,000)	0	

	A	C	F	G	H	I	J
3	Schedule 14 - Other Property & Services						
4							
5	Sub Program 01 - Private Works						
6			IE/	Actual	Budget	Budget	Comment
7	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
8	3140120	PRIVATE - Private Works Income	3450	4,599	6,000	6,000	
9				4,599	6,000	6,000	
10	OPERATING EXPENDITURE						
11	2140187	PRIVATE - Other Expenses		(1,289)	(2,149)	0	
12		<i>PW000 Private Works General (Budgeting Only)</i>					
13		<i>Labour</i>	2000	(478)	(874)	0	
14		<i>Contracts</i>	2100	0	(500)	0	
15		<i>Materials</i>	2101	0	0	0	
16		<i>Overheads</i>	9300	(365)	(775)	0	
17		<i>Plant</i>	9400	(446)	0	0	
18	2140199	PRIVATE - Administration Allocated	9900	(5,696)	(6,394)	(6,801)	
19				(6,985)	(8,543)	(6,801)	
23							
24	Sub Program 02 - General Administration Overheads						
25			IE/	Actual	Budget	Budget	
26	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
27	3140200	ADMIN - Contributions & Donations	3130	0	0	0	
28	3140201	ADMIN - Reimbursements	3810	2,194	10,000	2,000	
29	3140202	ADMIN - Commissions		0	0	0	
30	3140210	ADMIN - Grants	5820	966	0	18,000	
31		<i>LRCI - Admin office improvements</i>	5820	966	0	18,000	
32	3140220	ADMIN - Fees & Charges	3450	118	0	0	
33	3140235	ADMIN - Other Income	3830	212	0	0	
34	3140237	ADMIN - Admin Rebates	3830	0	0	0	
35	3140290	ADMIN - Profit on Disposal of Assets	3700	0	0	0	
36				3,490	10,000	20,000	
37	OPERATING EXPENDITURE						
38	2140200	ADMIN - Employee Costs		(705,913)	(813,341)	(830,809)	
39		<i>Salaries & Wages</i>	2000	(607,612)	(706,137)	(717,032)	
40		<i>Superannuation</i>	2001	(87,186)	(97,604)	(101,567)	
41		<i>Workers Compensation Insurance</i>	2002	(11,100)	(9,600)	(12,210)	
42		<i>Overheads</i>	9300	(15)	0	0	
43	2140203	ADMIN - Uniforms	2003	(541)	(1,500)	(1,500)	
44	2140204	ADMIN - Training & Development	2003	(14,690)	(20,000)	(20,000)	Various
45	2140205	ADMIN - Recruitment		(6,798)	(7,000)	(7,000)	
46		<i>Includes recruitment/relocation of senior employees</i>	2003	(6,798)	(7,000)	(7,000)	
47		<i>Includes recruitment/relocation of senior employees</i>	2100	0	0	0	
48	2140206	ADMIN - Fringe Benefits Tax (FBT)	2003	0	0	0	
49	2140207	ADMIN - Protective Clothing		0	0	0	
50	2140208	ADMIN - Other Employee Expenses	2003	(295)	(2,000)	(1,000)	
51	2140209	ADMIN - Travel & Accommodation		(4,065)	(1,000)	(4,000)	
52	2140210	ADMIN - Motor Vehicle Expenses	9400	(42,674)	(32,000)	(40,000)	
53	2140215	ADMIN - Printing and Stationery		(7,581)	(10,000)	(10,000)	
54		<i>Stationery</i>	2101		(5,000)	(5,000)	
55		<i>Printer costs</i>	2101		(5,000)	(5,000)	
56	2140216	ADMIN - Postage and Freight	2101	(1,494)	(1,500)	(1,500)	
57		<i>Postal charges, box rental & freight</i>					
58	2140220	ADMIN - Communication Expenses	2104	(13,372)	(14,000)	(14,000)	
59		<i>Telephones, mobiles & internet</i>					
64							
65							
66							
67							
68	Sub Program 02 - General Administration Overheads Cont'd						
69			IE/	Actual	Budget	Budget	
70	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
71	2140221	ADMIN - Information Technology		(128,303)	(122,405)	(198,580)	
72		<i>SynergySoft Annual Licence Fees</i>	2100		(39,000)	(39,000)	
73		<i>Managed Service Agreements</i>	2100		(50,000)	(57,000)	
74		<i>Implementation of new modules</i>	2100		(30,000)	(30,000)	
75		<i>LTFP lite</i>	2100		0	(8,800)	LG Solutions
77		<i>IT Vision User Group Membership</i>	2100		(780)	(780)	
78		<i>Landgate Annual Access Licence (see 2030141)</i>	2100		(2,625)	(3,000)	

	A	C	F	G	H	I	J
3	Schedule 14 - Other Property & Services						
4							
79		<i>Software Licences</i>	2100		0	0	
		<i>Fibre connection</i>					
80			2101		0	(60,000)	<i>New fibre connection</i>
81	2140222	ADMIN - Security	2100	0	0	0	
82	2140226	ADMIN - Office Equipment Mtce		0	0	0	
83		<i>Repairs and servicing</i>	2100	0	0	0	
84		<i>Printer costs (use 2140215)</i>	2101	0	0	0	
85	2140227	ADMIN - Records Management		0	0	0	
86	2140228	ADMIN - Title Searches		0	0	0	
87	2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Cor		(14,800)	(13,731)	(16,020)	
88		<i>Commercial Crime & Cyber Liability</i>	2600		(2,428)	(3,716)	
89		<i>Management Liability</i>	2600		(2,330)	(2,961)	
90		<i>Marine Cargo</i>	2600		(672)	(606)	
91		<i>Personal Accident</i>	2600		(95)	(103)	
92		<i>Public Liability</i>	2600		(2,716)	(2,599)	
93		<i>Property - Loss of Gross Revenue & other misc</i>	2600		(4,650)	(5,157)	
94		<i>Corporate Travel</i>	2600		(840)	(878)	
95	2140240	ADMIN - Advertising & Promotion	2101	(1,169)	(2,000)	(2,000)	
96	2140241	ADMIN - Subscriptions & Memberships		(564)	0	(700)	
97	2140252	ADMIN - Consultants	2102	(6,928)	(12,310)	(5,310)	
98		<i>CEO Performance Review</i>	2102		(2,310)	(2,310)	
99		<i>Asset Revaluations</i>	2102		0	0	
100		<i>Tender services</i>	2102		(3,000)	(3,000)	
101		<i>Financial Management and Reg 17 Review</i>	2102		(7,000)	0	
102	2140265	ADMIN - Maintenance/Operations		(2,335)	(1,050)	(2,500)	
103		<i>Refreshments etc</i>	2101	(2,335)	(1,050)	(2,500)	
104	2140270	ADMIN - Loan Interest Repayments		0	0	0	
105	2140275	ADMIN - Lease Interest Repayments		(217)	(1,534)	(705)	
106	<i>LSI01</i>	<i>Lease Interest Payments - Photocopier - De Lage L</i>	2501	(217)	(1,534)	(705)	
107	2140282	ADMIN - Bad Debts Expense		(4,130)	0	0	
108	2140283	ADMIN - Doubtful Debts Expense		0	0	0	
109	2140284	ADMIN - Audit Fees		0	0	0	
110	2140285	ADMIN - Legal Expenses	2100	151	(5,000)	(5,000)	
111	2140286	ADMIN - Expensed Minor Asset Purchases		(15,956)	(15,000)	(15,000)	
112		<i>Office PC's</i>	2101		(10,000)	(10,000)	
113		<i>Mobile phone & iPad</i>	2101		(5,000)	(5,000)	
114	2140287	ADMIN - Other Expenses		(0)	0	0	
115							
116							
117							
118							
119							
120							
121							
122	Sub Program 02 - General Administration Overheads Cont'd						
123			IE/	Actual	Budget	Budget	
124	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
125	2140288	ADMIN - Building Operations		(32,995)	(27,633)	(35,078)	
126	<i>BO021</i>	<i>21 Victoria Road (Lot 83) - Administration Office - Building Operations</i>					
127		<i>Labour</i>	2000	(7,375)	(6,082)	(7,075)	
128		<i>Rubbish Service</i>	2100	0	0	0	
129		<i>ESL</i>	2100	0	0	(59)	
130		<i>Termite Inspection/Treatment</i>	2100	(1,446)	(3,000)	(1,974)	
131		<i>Fire Extinguisher Service</i>	2100	(108)	(120)	(1,232)	
132		<i>Service airconditioners</i>	2100	(1,121)	(1,200)	(1,201)	
133		<i>Check RCD/smoke alarms</i>	2100	0	0	0	
134		<i>Hygiene Contract</i>	2100	(243)	(250)	(270)	
135		<i>Contract Cleaning</i>	2100	0	0	0	
136		<i>Consumables (cleaning etc)</i>	2101	(1,073)	(537)	(2,000)	
137		<i>Electricity</i>	2200	(2,805)	(2,756)	(2,894)	
138		<i>Water</i>	2202	(1,716)	(1,200)	(1,200)	
139		<i>Insurance</i>	2600	(6,412)	(6,867)	(7,054)	
140		<i>Overheads</i>	9300	(9,266)	(5,391)	(7,124)	
141		<i>Plant</i>	9400	(1,430)	(230)	(2,995)	
142	2140289	ADMIN - Building Maintenance		(4,023)	(2,656)	(7,452)	
143	<i>BM021</i>	<i>21 Victoria Road (Lot 83) - Administration Office - Building Maintenance</i>					
144		<i>Labour</i>	2000	(1,054)	(348)	(1,016)	
145		<i>Service Contracts</i>	2100	(1,109)	(2,000)	(2,595)	

	A	C	F	G	H	I	J
3	Schedule 14 - Other Property & Services						
4							
146		<i>Materials</i>	2101	(29)	0	(2,000)	<i>New oven</i>
147		<i>Overheads</i>	9300	(1,539)	(308)	(1,023)	
148		<i>Plant</i>	9400	(291)	0	(818)	
149	2140291	ADMIN - Loss on Disposal of Assets	2300	0	0	0	
150	2140292	ADMIN - Depreciation		(115,787)	(124,209)	(126,087)	
151		<i>Depreciation - Buildings</i>	2401	(109,064)	(116,877)	(118,765)	
152		<i>Depreciation - Furniture & Equipment</i>	2402	(5,891)	(6,424)	(6,415)	
153		<i>Depreciation - Plant & Equipment</i>	2403	(833)	(908)	(907)	
154	2140298	ADMIN - Admin Staff Housing Costs Allocated	9800	(33,292)	(32,513)	(35,872)	
155	2140299	ADMIN - Administration Overheads Recovered	9900	1,116,915	1,252,382	1,360,113	
156				(40,857)	(10,000)	(20,000)	
157	CAPITAL INCOME						
158	5140250	ADMIN - Proceeds on Disposal of Assets		0	0	0	
159	PE1	<i>CEO Executive Vehicle - 1MI - Capital</i>	5000	0	0	0	
160	PE117	<i>FAM Executive Vehicle - MI177 - Capital</i>	5000	0	0	0	
161	5140251	ADMIN - Realisation on Disposal of Assets	5100	0	0	0	
162	5140255	ADMIN - New Loan Borrowings		0	0	0	
163	5140258	ADMIN - Self Supporting Loan Principal Received		0	0	0	
164	5140281	ADMIN - Transfers from Reserve		0	0	0	
165				0	0	0	
166	CAPITAL EXPENDITURE						
167	4140214	ADMIN - Buildings Non Specialised (Capital)		(3,098)	(40,000)	(30,000)	
168	BC021	<i>21 Victoria Road (Lot 83) - Administration Office - Building (Capital)</i>					
169		<i>Employee Costs</i>	2000	0	0	0	
170		<i>Service Contracts (painting, air con cassette)</i>	2100	0	(20,000)	(15,000)	
171		<i>Materials (painting, air con cassette)</i>	2101	(3,098)	(20,000)	(15,000)	
172		<i>Overheads</i>	9300	0	0	0	
173		<i>Plant</i>	9400	0	0	0	
174	4140230	ADMIN - Plant & Equipment (Capital)		0	0	0	
175	PE1	<i>CEO Executive Vehicle - 1MI - Capital</i>	2101	0	0	0	
176	PE117	<i>FAM Executive Vehicle - MI177 - Capital</i>	2101	0	0	0	
177	Sub Program 02 - General Administration Overheads Cont'd						
178			IE/	Actual	Budget	Budget	
179	CAPITAL EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
180	4140220	ADMIN - Furniture & Equipment (Capital)		0	(10,000)	(10,000)	
181	FE001	<i>Computer & Laptops (Admin) - Capital</i>					
182	FE003	<i>ADMIN - Furniture & Equipment - Capital</i>					
183		<i>Sundry provision</i>	2101	0	(10,000)	(10,000)	
184	4140281	ADMIN - Transfers to Reserve		0	0	0	
185	4140282	ADMIN - Loan Principal Repayments		0	0	0	
186	4140285	ADMIN - Lease Principal Repayments		(3,675)	(3,187)	(3,187)	
187	LSP01	<i>Lease Principal Repayments - Photocopier - De La</i>	4200	(3,675)	(3,187)	(3,187)	
188	4140290	ADMIN - Infrastructure Other (Capital)		0	0	0	
189				(6,773)	(53,187)	(43,187)	
190							
191	Sub Program 03 - Public Works Overheads						
192			IE/	Actual	Budget	Budget	
193	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
194	3140300	PWO - Contributions & Donations	3810	0	0	0	
195	3140301	PWO - Reimbursements	3810	4,327	5,100	5,100	
196		<i>Velpic Reimbursements</i>					
197	3140303	PWO - Long Service Leave Recoup		0	0	0	
198	3140310	PWO - Grants		0	10,000	0	
199		<i>Jobseeker</i>	3100	0	10,000	0	
200	3140390	PWO - Profit on Disposal of Assets		0	0	0	
201				4,327	15,100	5,100	
202	OPERATING EXPENDITURE						
203	2140300	PWO - Employee Costs		(100,455)	(112,532)	(141,754)	
204		<i>Wages</i>	2000	(11,024)	0	(4,290)	
205		<i>PWO Staff Superannuation</i>	2001	(73,203)	(98,147)	(120,382)	
206		<i>Workers Compensation Insurance</i>	2002	(16,268)	(14,385)	(17,082)	
207	2140303	PWO - Uniforms		0	0	0	
208	2140304	PWO - Training & Development		(9,176)	(34,020)	(43,060)	
209	W0040	<i>Staff Training</i>					
210		<i>Employee Costs</i>	2000	(1,355)	(15,913)	(35,060)	
211		<i>Training</i>	2100	(5,809)	(4,000)	(8,000)	<i>Various</i>
212		<i>Materials</i>	2101	0	0	0	

	A	C	F	G	H	I	J
3	Schedule 14 - Other Property & Services						
4							
213		<i>Overheads</i>	9300	(2,012)	(14,107)	0	
214		<i>Plant</i>	9400	0	0	0	
215	2140305	PWO - Recruitment	2003	(10,460)	(1,000)	(5,000)	
216	2140306	PWO - Fringe Benefits Tax (FBT)	2003	(14,999)	(22,000)	(15,749)	
217	2140307	PWO - Protective Clothing	2003	(2,672)	(5,000)	(3,000)	
218	2140308	PWO - Other Employee Expenses	2003	0	0	0	
219	2140309	PWO - Travel & Accommodation		0	0	0	
220	2140310	PWO - Motor Vehicle Expenses	9400	(22,089)	(20,000)	(20,000)	
221	2140315	PWO - Printing and Stationery		0	0	0	
222	2140316	PWO - Postage and Freight		0	0	0	
223	2140320	PWO - Communication Expenses	2104	(1,155)	0	(1,200)	
224	2140321	PWO - Information Technology		0	0	0	
225	2140322	PWO - Security		0	0	0	
226	2140323	PWO - Sick Pay	2000	(13,944)	(14,867)	(18,610)	
227	2140324	PWO - Annual Leave	2000	(51,183)	(54,157)	(67,613)	
228	2140325	PWO - Public Holidays	2000	(25,351)	(28,077)	(37,220)	
229	2140326	PWO - Long Service Leave	2000	(2,180)	0	0	
230	2140327	PWO - RDO's	2000	0	0	0	
231	Sub Program 03 - Public Works Overheads Cont'd						
232			IE/ CC	Actual 2022/2023	Budget 2022/2023	Budget 2023/2024	
233	OPERATING EXPENDITURE Cont'd						
234	2140328	PWO - Supervision		(102,018)	(79,031)	(92,503)	
235	W0037	<i>Admin - Works Supervisor</i>					
236		<i>Employee Costs</i>	2000	(53,686)	(41,893)	(92,503)	
237		<i>Overheads</i>	9300	(48,332)	(37,138)	0	
238	2140329	PWO - Insurance Expenses (Except Workers Comp)	2600	(20,501)	(18,500)	(21,526)	
239		<i>Public Liability</i>	2600		(18,500)	(21,526)	
240		<i>Sundry Tools & Property</i>	2600		0	0	
241		<i>Marine Cargo</i>	2600		0	0	
242	2140330	PWO - OHS and Toolbox Meetings		(57,993)	(80,200)	(98,822)	
243	W0039	<i>Occ Health Safety & Welfare</i>					
244		<i>Employee Costs</i>	2000	(974)	(1,993)	0	
245		<i>Wellbeing programs</i>	2100	0	0	0	
246		<i>Shared OSH resource - (previously Shire of Morawa)</i>	2100	(6,126)	(16,000)	(5,000)	Kept in budget to provide for assistance in this area
247		<i>Chemical storage</i>	2100	0	(4,000)	(4,000)	
248		<i>Safety inspections</i>	2100	0	(2,000)	(2,000)	
249		<i>Materials</i>	2101	(1,145)	(2,500)	(2,500)	
250		<i>VELPIC Fees</i>	2700	(4,617)	(6,000)	(6,000)	
251		<i>Overheads</i>	9300	(1,380)	(1,767)	0	
252		<i>Plant</i>	9400	(16)	0	0	
253	W0042	<i>Prestarts / Toolbox Meetings</i>					
254		<i>Employee Costs</i>	2000	(23,330)	(24,352)	(79,322)	
255		<i>Overheads</i>	9300	(20,407)	(21,588)	0	
256		<i>Plant</i>	9400	0	0	0	
257	W0056	<i>COVID Expenses</i>					
258		<i>Employee Costs</i>	2000	0	0	0	
259		<i>Overheads</i>	9300	0	0	0	
260	2140340	PWO - Advertising & Promotion		0	0	0	
261	2140341	PWO - Subscriptions & Memberships		(6,982)	(6,311)	(7,331)	
262		<i>Sundry</i>	2100	0	0	0	
263		<i>RAMM Subscription</i>	2101	(6,982)	(6,311)	(7,331)	
264	2140352	PWO - Consultants		0	0	0	
265		<i>Fair Valuation/RAMM Update</i>	2102	0	0	0	
266	2140361	PWO - Engineering & Technical Support	2100	0	0	0	
267	2140365	PWO - Maintenance/Operations		(15,091)	(11,890)	(14,217)	
268	W0036	<i>Collection of Parts</i>					
269		<i>Employee Costs</i>	2000	(6,226)	(5,031)	(14,217)	
270		<i>Service Contracts</i>	2100	0	0	0	
271		<i>Overheads</i>	9300	(5,476)	(4,460)	0	
272		<i>Plant</i>	9400	(3,390)	(2,399)	0	
273	2140370	PWO - Loan Interest Repayments		0	0	0	
274	2140371	PWO Bldg Mtce - Employee Costs		0	0	0	
275	2140372	PWO Bldg Mtce - Uniforms		0	0	0	
276	2140373	PWO Bldg Mtce - Training & Development		0	0	0	
277	2140374	PWO Bldg Mtce - Recruitment		0	0	0	

	A	C	F	G	H	I	J
3	Schedule 14 - Other Property & Services						
4							
278	2140375	PWO - Lease Interest Repayments		0	0	0	
279	2140376	PWO Bldg Mtce - Protective Clothing		0	0	0	
280	2140377	PWO Bldg Mtce - Other Employee Expenses		0	0	0	
281	2140378	PWO Bldg Mtce - Travel & Accommodation		0	0	0	
282	2140379	PWO Bldg Mtce - Motor Vehicle Expenses		0	0	0	
283	2140380	PWO Bldg Mtce - Expendable Tools		0	0	0	
284	2140385	PWO - Legal Expenses		0	0	0	
285	2140386	PWO - Expensed Minor Asset Purchases		(3,716)	0	0	
286	2140387	PWO - Other Expenses		0	0	0	
287	Sub Program 03 - Public Works Overheads Cont'd						
288			IE/	Actual	Budget	Budget	
289	OPERATING EXPENDITURE Cont'd		CC	2022/2023	2022/2023	2023/2024	
290	2140391	PWO - Loss on Disposal of Assets		0	0	0	
291	2140392	PWO - Depreciation		0	0	0	
292	2140393	PWO - LESS Allocated to Works (PWO's)	9300	603,249	642,457	625,657	
293	2140398	PWO - Staff Housing Costs Allocated	9800	(20,172)	(19,928)	(43,152)	
294	2140399	PWO - Administration Allocated	9900	(133,471)	(150,045)	0	
295				(10,358)	(15,100)	(5,100)	
296	CAPITAL INCOME						
297	5140350	PWO - Proceeds on Disposal of Assets		0	0	0	
298	5140351	PWO - Realisation on Disposal of Assets		0	0	0	
299	5140381	PWO - Transfers from Reserve		0	0	0	
300				0	0	0	
301	CAPITAL EXPENDITURE						
302	4140330	PWO - Plant & Equipment (Capital)		0	0	0	
303	4140320	PWO - Furniture & Equipment (Capital)		0	0	0	
304	4140381	PWO - Transfers to Reserve		0	0	0	
305				0	0	0	
306							
307	Sub Program 04 - Plant Operating Costs						
308			IE/	Actual	Budget	Budget	
309	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
310	3140401	POC - Reimbursements	3810	355	0	0	
311	3140410	POC - Fuel Tax Credits Grant Scheme	3810	13,776	16,000	16,000	
312	3140420	POC - Fees & Charges	3450	0	0	0	
313				14,132	16,000	16,000	
314	OPERATING EXPENDITURE						
315	2140400	POC - Internal Plant Repairs - Wages & O/Head		(21,005)	(13,767)	(24,368)	
316		<i>Salaries & Wages</i>	2000	(11,819)	(7,298)	(12,142)	
317		<i>Overheads</i>	9300	(9,187)	(6,469)	(12,226)	
318	2140411	POC - External Parts & Repairs		(72,598)	(82,000)	(99,566)	
319		<i>Service Contracts</i>	2100	(50,344)	(62,000)	(74,566)	
320		<i>Oil cleanup at Depot</i>	2100	0	(5,000)	(5,000)	
322		<i>Plant op costs</i>	9400	(1,587)	0	0	
323		<i>Parts</i>	2101	(20,667)	(15,000)	(20,000)	
324	2140412	POC - Fuels and Oils	2101	(116,280)	(90,000)	(140,000)	
325	2140413	POC - Tyres and Tubes	2101	(14,811)	(14,400)	(23,000)	
326	2140416	POC - Licences/Registrations	2101	(6,736)	(8,000)	(8,500)	
327	2140417	POC - Insurance Expenses (Other than Buildings)	2600	(44,224)	(40,000)	(47,482)	
328	2140418	POC - Expendable Tools / Consumables		(6,390)	(8,000)	(10,000)	
329		<i>Consumables</i>	2101	(6,390)	(8,000)	(8,000)	
330		<i>Replacement Tools</i>	2101	0	0	(2,000)	
331		<i>Lawn Mowers</i>	2101	0	0	0	
332		<i>Hedger</i>	2101	0	0	0	
333	2140419	POC - Cutting Edges	2101	0	0	0	
334	2140475	POC - Lease Interest Repayments		0	0	0	
335	2140492	POC - Depreciation	2403	(205,932)	(239,724)	(209,810)	
336	2140494	POC - LESS Plant Operation Costs Allocated to Wo	9400	547,498	531,821	597,050	
337	2140499	POC - Administration Allocated	9900	(46,352)	(51,930)	(50,324)	
338				13,170	(16,000)	(16,000)	
339							
340							
341							
342							
343	Sub Program 05 - Salaries and Wages						
344			IE/	Actual	Budget	Budget	

	A	C	F	G	H	I	J
3	Schedule 14 - Other Property & Services						
4							
345	OPERATING INCOME		CC	2022/2023	2022/2023	2023/2024	
346	3140501	SAL - Reimbursement - Workers Compensation	3810	52,296	0	0	
347	3140502	SAL - Reimbursement - Parental Leave	3100	0	0	0	
348				52,296	0	0	
349	OPERATING EXPENDITURE						
350	2140500	SAL - Gross Salary and Wages	2000	(1,306,361)	(1,527,954)	(1,687,214)	
351		<i>Includes allowances</i>					
352	2140501	SAL - LESS Salaries & Wages Allocated	2000	1,306,361	1,527,954	1,687,214	
353	2140502	SAL - Salary Sacrifice Superannuation		0	0	0	
354	2140503	SAL - Workers Compensation Expense	2000	(47,989)	0	0	
355	2140504	SAL - Parental Leave Expense	2000	0	0	0	
356	2140510	SAL - Unallocated Salaries & Wages	2000	163	0	0	
357				(47,826)	0	0	
358							
367	Sub Program 09 - Stock Control						
368			IE/	Actual	Budget	Budget	
369	OPERATING EXPENDITURE		CC	2022/2023	2022/2023	2023/2024	
370	2140960	STOCK - Stock Variance	2101	0	0	0	
371				0	0	0	
372	CAPITAL EXPENDITURE						
373	4140905	STOCK - Materials Received		(53,906)	(90,000)	(140,000)	
374	4140906	STOCK - Materials Issued		53,085	90,000	140,000	
375				(822)	0	0	

12.4.8

Budget 2023-24 Budget Information Summary for Councilors

- As it is proposed to have the budget for 2023/24 adopted prior to the commencement of the budget year to provide maximum time for delivery, and there are still entries to be processed for June 2023, the opening surplus has been estimated. It has been estimated to be \$350,000. Any amendments resulting from a change to the opening balance will be amended at the Q1 budget review.
- Council has been informed that the Federal Assistance Grants for 2023/24 will not have a portion prepaid in 2022/23. This is contrary to what has happened over the last 10 years. This has resulted in amendments to the draft budget in order to present a balanced budget.
- Rates have been increased by 10% (5% general increase and 5% increase for Road Improvement Program), resulting in a reduction in the rate in the dollar for both UV and GRV rates. Minimum rates have been increased by 10%.
- Total Capital Expenditure of \$5,920,000 and Capital Grants of \$4,455,100.
- Shire funded capital roadworks have increased from \$218,441 in 2022/23 to \$478,000 in 2023/24.
- Shire funded maintenance roadworks have increased from \$290,981 in 2022/23 to \$430,000 in 2023/24.
- Some information from the Operating Budget:
 - \$10,000 included for the October 2023 election
 - \$3,000 for audio recording equipment for Council Meetings
 - \$13,125 for a Public Health Plan
 - \$48,854 allocated for Staff Housing maintenance and operations
 - \$117,810 allocated for Community Housing maintenance and operations (including interest on loan to purchase Karara houses and \$50,000 to demolish houses damaged by Cyclone Seroja)
 - \$26,364 allocated for Senior Housing maintenance and operations
 - \$50,000 for Turf Management Program for main oval, hockey field, race track and tennis courts
 - \$90,000 allocated for consulting in regard to carbon footprint, review of sealed roads and bypass feasibility study
 - Allocated \$20,000 as the Shire contribution to the Visitor Centre / CRC Management

- Allocated \$60,000 for new fiber connection and data to future proof our digital systems in community Wi-Fi (this figure is yet to be negotiated and will be done once the fiber is installed)