

Model Regional Subsidiary Charter

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1. INTRODUCTION

1.1 Name

The name of the subsidiary is the ~~[Name of Subsidiary]~~ Murchison Regional Vermin Cell Authority

1.2 Interpretation and Definitions

“*Absolute majority*” has a meaning given to it in Regulation 13 of the *Local Government (Regional Subsidiaries) Regulations 2017*;

“*Act*” means the *Local Government Act 1995*;

“*authorised institution*” has a meaning given to it in Regulation 19C(1) of the *Local Government (Financial Management) Regulations 1996*.

“*Board*” means the Board of Management of the Subsidiary established under Clause 3;

“*Board Member*” means a person who has been appointed to the Board by a participant in accordance with Clause 3.1, or as appointed in accordance with Clause 3.2;

“*Council Member*” means an elector Mayor or President, or Councillor of a Local Government who has been elected pursuant to the *Local Government Act 1995*;

“*employee*” means an employee of the Regional Subsidiary;

“*Financial Year*” means a year beginning on 1 July in each year and ending on 30 June of the following year;

“*Levy*” means a charge imposed by the Subsidiary on the participant in accordance with Clause 5.2;

“*Minister*” means the Minister of the Crown to whom the administration of the Act is for the time being committed by the Governor and includes a Minister of the Crown for the time being acting for or on behalf of the Minister;

“*participant*” means those Local Governments named in Clause 1.3;

“*regional subsidiary*” has a meaning given to it in Section 1.4 of the *Local Government Act 1995*;

“*Regulations*” means the *Local Government (Regional Subsidiary) Regulations 2017*;

“*subscription*” means those monies the participants are liable to contribute to the Subsidiary in accordance with Clause 6.2;

“*Subsidiary*” means the *[Name of Subsidiary]*

1.3 Establishment

1. The subsidiary has been established by the Minister upon application of the participating local governments under section 3.69 of the Act.
2. The participant local governments are:

Name of Local Government	Participant's Shares
Shire of Yalgoo	25%
Shire of Sandstone	25%
Shire of Mount Magnet	25%
Shire of Cue	25%

1.4 Local Government Act 1995

This Charter must be read in conjunction with Part 3, Division 4 of the Act and the *Local Government (Regional Subsidiaries) Regulations 2017*.

1.5 Purpose for which the subsidiary is established

Note: Following are broad examples of the purpose for which a regional subsidiary could be established. Examples can be modified to suit individual circumstances and could have a more specific purpose such as:

- ~~— To facilitate and co-ordinate waste management including collection, treatment, disposal and recycling within the region; or~~
- ~~- To facilitate and coordinate the construction of well-aged housing within the region.~~
- ~~- To maintain and upgrade the No 1 and No 2 Vermin Fences that enclose the Murchison Region Vermin Cell to a wild dog proof standard.~~
- ~~- To maintain and upgrade the No 1 Vermin Fence north of the Murchison Region Vermin Cell to a cattle proof standard.~~
- ~~- To promote and support initiatives that enhance the effectiveness of the Murchison Region Vermin Cell thus encouraging a return by pastoralists to small stock production.~~
- ~~-~~

The Subsidiary is established to –

~~1.5.1 assess the possibilities and methodology of facilitating, and to identify funding and revenue opportunities for, a range of services and projects on a regional basis; Maintain and upgrade, to a wild dog proof standard, the No 1 and No 2 vermin fences that enclose the Murchison Region Vermin Cell~~

~~1.5.2 undertake co-ordinating, advocacy and representational roles on behalf of its Participants at a regional level Promote and support the installation of additional new vermin fencing to enhance the effectiveness of the Murchison Regional Vermin Cell~~

~~1.5.3; Support the sustainable production of small stock by pastoralists free from incursion of wild dogs from outside the Cell~~

- ~~1.5.3 facilitate and coordinate activities of local government at a regional level related to (insert the purpose of the subsidiary) and social, environmental and community development with the object of achieving improvement for the benefit of the communities of its Participants;~~
- ~~1.5.4 develop, encourage, promote, foster and maintain consultation and cooperation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community;~~
- ~~1.5.5 undertake projects and activities that (insert the purpose of the subsidiary) and benefit its region and its communities;~~
- ~~1.5.6~~1.5.4 ~~implement programs that seek to deliver local government services on a regional basis in line with (insert the purpose of the subsidiary)~~

1.6 Powers

The Subsidiary has all the powers it needs to achieve its purpose under this charter, subject to the limitations prescribed in the Act, Regulations and this charter, in particular the Subsidiary may:

- a) acquire, hold, deal with, and dispose of any real or personal property, subject to the Regulation 8; and
- b) open and operate bank accounts; and
- c) invest its money in accordance with Regulation 22; and
- d) borrow money upon such terms and conditions as the Subsidiary thinks fit, in accordance with Regulation 11; and
- e) give such security for the discharge of liabilities incurred by the Subsidiary as the association thinks fit, subject to Regulation 11; and
- f) employ such persons and appoint such agents to transact any business of the Subsidiary on its behalf as are necessary and desirable; and
- g) enter into any other contract it considers necessary or desirable.

1.7 Delegation by Subsidiary

- (1) The Board may delegate any of its functions to a committee or the Managing Director except:
 - a. this power of delegation;
 - b. the power to borrow;
 - c. the power to levy the participants;
 - d. any decision which requires an absolute majority of the Board
- (2) The Managing Director may delegate any of their functions, including functions delegated to them by the Board, to an employee except this power of delegation.
- (3) All delegations made under subclauses (1) and (2) are to be recorded in a register and reviewed at least once every four years.
- (4) Written records must be kept of the exercise of any delegation.
- (5) Sections 58 and 59 of the Interpretation Act 1984 apply to delegations.

2. STRUCTURE

The Subsidiary is a body corporate with perpetual succession and a common seal and is governed by its Charter.

3. BOARD OF MANAGEMENT

- (1) The governing body of the subsidiary is the Board.
- (2) The Board is responsible for all the functions and affairs of the subsidiary and has the power to do all things necessary or convenient to be done for the proper management of the functions and affairs of the subsidiary, subject to the Act, regulations and this charter. The Board is responsible for managing all activities of the Subsidiary and ensuring that the Subsidiary acts in accordance with this Charter.
- (3) The Board is to ensure there is an appropriate structure for the administration of the subsidiary.

3.1 Qualification for Membership of the Board

- 3.1.1 Each participant is entitled to appoint ~~X-2~~ persons ~~per share~~, who may be either Elected Members or employees other suitably qualified persons, to be a Board Member. A participant may at any time revoke such appointment and appoint another person on behalf of that participant;
- 3.1.2 Subject to Clause 3.1.7 a Board Member shall be appointed for a term specified in their instrument of appointment. In the case of an Elected Member serving as a Board Member the term of appointment shall not exceed ~~not exceeding~~ the term that the Board Member continues as an elected member of the participant or until the conclusion of the next periodic Local Government Election following their appointment, whichever term is lesser, at which time they will be eligible for re-appointment by the participant;
- 3.1.3 Each participant is to appoint a sufficient number of elected member(s) or employees or suitably qualified persons of the participant to act as a Deputy Board Member in place of that participant's substantive Board Member if that Board Member is unable to be present at a meeting of the Board. The participant may revoke the appointment of a Deputy and appoint another person as Deputy at any time;
- 3.1.4 In the absence of a Board Member, a Deputy Board Member has all the rights and responsibilities of the Board Member;
- 3.1.5 Each participant must give notice in writing to the Subsidiary of the elected members or suitably qualified person it has appointed as a Board Member and Deputy Board Members and of any revocation of any of those appointments;
- 3.1.6 A Subsidiary is to permit any elected member or employee of a Participant to attend meetings of the Board in the capacity of an observer;
- 3.1.7 The provisions regarding terminating the appointment of an Elected Member apply to all Board Members. The appointment of a Board Member shall terminate –

- a) upon the Local Government that appointed him/her ceasing to be a participant; or
- b) if the Board member ceases to be an elected member of the participant which appointed him/her;
- c) upon the happening of any other event through which the Board Member would become ineligible to remain as a Board Member;
- d) upon their term expiring in accordance with Clause 3.1.2

3.1.8 The Board may by an absolute majority decision of the Board Members make a recommendation to the relevant participant requesting that the participant terminate the appointment of a Board Member in the event of –

- a) any behaviour of the Board Member which in the opinion of the Board amounts to impropriety;
- b) serious neglect of duty in attending to the responsibilities of a Board Member;
- c) breach of fiduciary duty to the Subsidiary or the participant;
- d) breach of the duty of confidentiality to the Subsidiary or the participant;
- e) breach of the conflict of interest provisions of the Act; or
- f) any other behaviour that may, in the opinion of the Board, discredit the Subsidiary or the participant.

3.2 Qualification for Membership – Subject Matter Expert

3.2.1 The Board may ~~consist of or include~~ appoint up to ~~X~~ (x2) additional persons ('subject matter expert') not being elected members or ~~employees suitably qualified persons~~ appointed to the Board, ~~by mutual consent of the Participants~~. In this context, 'subject matter expert' means a person is to have the abilities and attributes to provide advice, expertise, skills and experience relevant to the purpose of the Subsidiary, including but not limited to financial management, business, legal, technical and governance experience.

3.2.2 The Board is to determine the selection and appointment process for subject matter expert positions.

3.3 Functions of the Board

3.3.1 Formulating plans, financial management and broad strategies aimed at delivering the Purpose of the Subsidiary as set out in Clause 1.5;

- 3.3.2 Providing input and policy direction to the Subsidiary;
- 3.3.3 Appointing, monitoring, overseeing and evaluating the performance of the Managing Director of the Subsidiary;
- 3.3.4 Ensuring activities relevant to the Purpose are efficiently and effectively undertaken by the Subsidiary;
- 3.3.5 Ensuring that the activities of the Subsidiary are undertaken in an open, accountable and cost-effective manner;
- 3.3.6 Representing the interests of the Participants in performing their roles and responsibilities;
- 3.3.7 Participating in the decision-making process of the Subsidiary.

3.4 Duties of Board Members

- (1) Each Board member —
 - a) must at all times act honestly in the performance of the functions of a director, whether within or outside the State;
 - b) must at all times exercise the degree of care and diligence in the performance of the functions of a member, whether within or outside the State, that a reasonable person in that position would reasonably be expected to exercise in the Board's circumstances;
 - c) must at all times act in the best interests of the subsidiary and give precedence to the interests of the subsidiary over the interests of any person appointing or electing a Board member;
 - d) must not, whether within or outside the State, make improper use of information acquired by virtue of the position of member to gain, directly or indirectly, an advantage for any person or to cause detriment to the Subsidiary;
 - e) must not, whether within or outside the State, make improper use of the position of member to gain, directly or indirectly, an advantage for any person or to cause detriment to the Subsidiary.
- (2) Nothing in subclause (1) affects —
 - (a) any other duty a Board member may have under any other law;
or
 - (b) the operation of any other law in relation to such a duty.

3.5 Chairperson of the Board

- 3.5.1 A Chairperson and Deputy Chairperson shall be elected at the Annual General Meeting by the Board from the Board Members.
- 3.5.2 Where there is more than one nomination for the position of Chairperson or Deputy Chairperson, the election shall be decided by ballot, in accordance with the provisions of Schedule 2.3 of the Act.

- 3.5.3 Subject to legislation and any other provision in this Charter to the contrary, the Chairperson and Deputy Chairperson shall hold office from the Annual General Meeting at which they were elected until the next Annual General Meeting unless he/she resigns or is no longer eligible to act as a Board Member.
- 3.5.4 If the Chairperson should cease to be a Board member, the Deputy Chairperson shall act as Chairperson until the election of a new Chairperson at the next Annual General Meeting.

3.6 Powers of the Chairperson and Deputy Chairperson

- 3.6.1 The Chairperson shall preside at all meetings of the Board and, in the event of the Chairperson being absent from a meeting, the Deputy Chairperson shall preside.
- 3.6.2 In the event of both the Chairperson and Deputy Chairperson being absent from a meeting, the Board shall appoint a member from amongst themselves, who shall preside for that meeting or until the Chairperson or Deputy Chairperson is present;
- 3.6.3 The Chairperson shall have a deliberate vote and, in the event of an equality of votes on any matter not requiring an absolute majority, shall have a casting vote;
- 3.6.4 The Chairperson speaks on behalf of the Subsidiary;
- 3.6.5 The Chairperson is to liaise with the Managing Director.

3.7 Meetings of the Board

- 3.7.1 The Board may determine procedures, in addition to but not inconsistent with those specified in this Charter, to apply at or in relation to its meetings.
- 3.7.2 Ordinary meetings of the Board must take place at such times and places as may be fixed by the Board or the Managing Director of the Subsidiary from time to time, and in any event not less than four (4) times per financial year.
- 3.7.3 For the purposes of this sub-clause, the contemporary linking together by telephone, audio-visual or other instantaneous means (“telecommunications meeting”) of the Board Members, provided that at least a quorum is present, is deemed to constitute a meeting of the Board.
- 3.7.4 Notice of ordinary meetings of the Board (including the Annual General Meeting) must be given by the Managing Director of the Regional Subsidiary to participants at least four (4) weeks prior to the holding of the meeting either by post to the ~~articipant’s~~participant’s address or by post to any other location, or

via any other means of giving notice (e.g. facsimile or email) as nominated by the Board Member in writing addressed to the Managing Director of the Subsidiary.

- 3.7.5 Any one of the Participants may by delivering a written request to the Managing Director of the Subsidiary require a special meeting of the Board to be held. On receipt of the request, the Managing Director shall send a notice of the special meeting to all Board Members and Chief Managing Directors of the Participants at least seven (7) days prior to the date of the special meeting in the manner provided for in Clause 3.6.5. Such notice shall specify the date, time and place of the special meeting and be signed by the Managing Director of the Subsidiary, and contain, or be accompanied by, the agenda for the meeting.
- 3.7.6 The request by any Participant to the Managing Director of the Subsidiary requiring a special meeting to be held must be accompanied by the proposed agenda for the meeting and any written reports intended to be considered at the meeting (and if the proposed agenda is not provided the request is of no effect).
- 3.7.7 The Chairperson may convene a special meeting of the Board at the Chairperson's discretion without complying with the notice requirements prescribed by Clause 3.6.5 provided always that there is a minimum one (1) hour notice given to Board Members.
- 3.7.8 The Chairperson shall convene other meetings of the Board as the Board may direct.
- 3.7.9 A quorum will be constituted in accordance with subclause (a) and subclause (b):
- a) The prescribed number of Board Members will constitute a quorum at a meeting and no business will be transacted at a meeting unless a quorum is present.
 - b) The quorum for a meeting of the Board is at least 50% of the number of offices (whether vacant or not) of Members of the Board.
- 3.7.10 Voting shall be in accordance with subclauses (a) to (e):
- a) Each Board Member including the Chairperson, shall be entitled to make a deliberate vote and is to be conducted so that no voter's vote is secret. The Chairperson is to have a casting vote in the event of an equality of votes, except where an absolute majority decision is required.
 - b) Questions arising for decision at ordinary meetings of the Board will be decided by a simple majority of votes.
 - c) A recommendation to Participants to wind up the Subsidiary requires the votes of the Board Members of an absolute majority of the Participants.

- d) Subject to conflicts of interest, each Board Member present at a meeting and entitled to a vote in accordance with Clause 3.7.11(a) must vote on a question arising for decision at the meeting.
- e) Any decision on a significant change to the Subsidiary Charter requires an absolute majority of the Participants.

3.8 Board Meeting Procedures

- 3.8.1 A majority of the Board Members present at a meeting of the Board may adjourn the meeting
- 3.8.2 Meetings of the Board must be conducted in a place open to the public;
- 3.8.3 All Board Members must at all times keep confidential all documents and any information provided to them on a confidential basis for their consideration prior to a meeting of the Board;
- 3.8.4 The Board may require non-Board members present at a meeting (Participant observers, employees, members of the public) to be excluded from attendance at any meeting when a confidential matter is under discussion;
- 3.8.5 Where the Board has considered any information or a matter in confidence it may subsequently resolve to keep minutes and/or any other documents considered during that part of the meeting confidential.
- 3.8.6 Where an order to close a meeting to the public is made, the minutes are to record the making of the order and the grounds on which it was made.
- 3.8.7 The Managing Director must cause minutes to be kept of the proceedings at every meeting of the Board and present the minutes at the next meeting of the Board for confirmation and adoption.
- 3.8.8 Where the Managing Director is excluded from attendance at a meeting of the Board pursuant to Clause 3.8.5, the person presiding at the meeting shall cause the minutes to be kept.
- 3.8.9 A person is entitled to inspect, without payment of a fee:
 - a) minutes of a Board meeting;
 - b) reports to the Board received at a meeting of the Board;
 - c) recommendations presented to the Board in writing and adopted by resolution of the Board.
- 3.8.10 A person is entitled, on payment to the Board of a fee fixed by the Board, to obtain a copy of any documents available for inspection.

3.8.11 Clauses 3.8.10 and 3.8.11 do not apply in relation to a document or part of a document if:

- a) The document or part of the document relates to a matter of a kind referred to in Clause 3.8.5; and
- b) The Board orders that the document or part of the document be kept confidential (provided that in so ordering the Board must specify the duration of the order or the circumstances in which it will cease to apply or a period after which it must be reviewed).

3.9 Committees

3.9.1 The Board may establish a committee of Board Members for the purpose of:

- a) enquiring into and reporting to the Board on any matter within the Subsidiary's powers, functions and duties and as detailed in the terms of reference given by the Board to the Committee;
- b) exercising, performing or discharging delegated powers, functions or duties.

3.9.2 The Chairperson of the Board is an ex-officio member of any committee or advisory committee established by the Board.

3.10 Annual General Meeting

The Annual General Meeting will:

- a) be held on a day selected by the Subsidiary but not more than 60 days after the Subsidiary accepts the annual report for the previous financial year;
- b) receive the Subsidiary's Annual Report which may incorporate reports from committees and any representatives reports from other organisations;
- c) receive the audited financial statement for the preceding financial year;
- d) acknowledge the appointment of Board Members;
- e) elect the:
 - i. Chairperson; and
 - ii. Deputy Chairperson;
- f) Where necessary, appoint representatives to other organisations;

- g) consider any other business raised at the general meeting.

3.11 Fees, Allowances and Reimbursements

Meeting attendance fees or annual allowances; expenses and reimbursements for Board Members are to be determined annually by the Subsidiary.

4. MANAGING DIRECTOR

- 4.1 The Board shall appoint a Managing Director to manage the business of the Subsidiary on terms agreed between the Managing Director and the Board.
- 4.2 The Managing Director is responsible to the Board for the execution of decisions taken by the Board and for the efficient and effective management of the affairs of the Subsidiary.
- 4.3 The Managing Director shall cause records to be kept of all activities and financial affairs of the Subsidiary in accordance with this Charter, in addition to other duties provided for by this Charter and those specified in the terms and conditions of appointment.
- 4.4 The Managing Director is responsible for the day-to-day management of the Subsidiary and will ensure that sound business and human resource management practices are applied in the efficient and effective management of the operations of the Subsidiary.
- 4.5 The functions of the Managing Director shall be specified in the terms and conditions of appointment and shall include but are not limited to:
 - 4.5.1 attendance at all meetings of the Board;
 - 4.5.2 ensuring that the decisions of the Board are implemented in a timely and efficient manner;
 - 4.5.3 providing information to assist the Board to assess the Subsidiary's performance against its Strategic Management and Business Plans;
 - 4.5.4 the employment, management, supervision, direction and dismissal of employees of the Subsidiary;
 - 4.5.5 determining the conditions of employment of employees of the Subsidiary , within budgetary constraints set by the Board;
 - 4.5.6 providing advice and reports to the Board on the exercise and performance of its powers and functions under this Charter or any Act;
 - 4.5.7 ensuring that the Subsidiary is at all times complying with this Charter, the Act or Regulations;

- 4.5.8 co-ordinating and initiating proposals for the consideration of the Board including but not limited to continuing improvement of the operations of the Subsidiary;
 - 4.5.9 ensuring that the assets and resources of the Subsidiary are properly managed and maintained;
 - 4.5.10 ensuring that records required under the Act or any other legislation are properly kept and maintained;
 - 4.5.11 ensuring that the Subsidiary's Annual Report is distributed to the Participants, ~~in time to be incorporated in their Annual Reports;~~within four weeks of adoption by the Board.
 - 4.5.12 exercising, performing or discharging other powers, functions, delegations or duties conferred on the Managing Director by or under the Act or any other Act, and performing other functions lawfully directed by the Board; and
 - 4.5.13 achieving financial outcomes in accordance with adopted plans and budgets of the Subsidiary .
- 4.6 The Managing Director may delegate or sub-delegate the exercise of any of the Managing Director's functions to:
- a) an employee of the Subsidiary ;
 - b) an employee of a Participant, as agreed to by the Managing Director and CEO of the Participant; or
 - c) a person for the time being occupying a particular office or position;
- 4.7 Where a power or function is delegated to an employee, or a person occupying a particular office or position, that employee or person is responsible to the Managing Director for the efficient and effective exercise or performance of that power or function.
- 4.8 A written record of all delegations and sub-delegations must be kept by the Managing Director at all times;
- 4.9 The Managing Director is to liaise with the Chairperson.

5. FINANCIAL MANAGEMENT

Clause 5 is to be read in conjunction with Regulation 19(1) of the *Local Government (Regional Subsidiaries) Regulations 2017* and Appendix 1 of this Charter.

5.1 Local Government (Financial Management) Regulations 1996

The following provisions of the *Local Government (Financial Management) Regulations 1996* shall apply in relation to the Regional Subsidiary:

r. 5A to 6	r. 11
r. 14 to 17A	r. 19
r. 22	r. 25 to 33A
r. 36	r. 41 and 42
r. 44	r. 48 and 49
r. 51	

NOTE: Regulation 9(g) of the *Local Government (Regional Subsidiaries) Regulations 2017* includes the following requirement in relation to financial management provisions that are to be included in a Charter:

“in relation to the financial management of the regional subsidiary — details of any of the listed provisions (as defined in regulation 19(1) and applied by that sub regulation to a regional subsidiary subject to its charter) that do not apply to the regional subsidiary, and the reasons why they do not apply;”

Consequently, a Charter is to explain the reason why any of All of the provisions from Regulation 19(1), as listed in Clause 5.1, are not to apply apply to the Regional Subsidiary.

5.2 Financial Management

- 5.2.1 The Subsidiary shall keep proper books of accounts and reconsider its budget in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*.
- 5.2.2 The Subsidiary’s accounts and records must be available for inspection by any Board Member or authorised representative of any Participant at any reasonable time on request.
- 5.2.3 The Subsidiary must establish and maintain a bank account with such banking facilities and at a bank to be determined by the Board.

- 5.2.4 The Subsidiary shall appoint the Managing Director, the Chairperson and the Deputy Chairperson as authorised operators of the Bank accounts. A minimum of two authorised operators must be required to deal with the bank account at any one time.
- 5.2.5 Any payments made by cheque, credit card or Electronic Funds Transfer must be made in accordance with procedures and by a person or persons authorised and approved by resolution of the Board
- 5.2.6 The Managing Director must act prudently in the handling of all financial transactions for the Subsidiary and must provide quarterly financial and corporate reports to the Board and if requested, the Participants.

5.3 Levy of Participants

- (1) The subsidiary cannot operate at a loss.
- (2) This clause applies if:
- (a) A budget deficit is disclosed in the annual budget of the subsidiary;
 - (b) A deficit is disclosed in the annual financial report of the subsidiary; or
 - (c) An anticipated exception deficit is determined by the subsidiary.
- (3) The Board, by absolute majority, may determine, where a deficit is identified, to levy the participants.
- (4) A levy must be uniform among the participants and expressed on a per share basis.
- (5) The levy shall be calculated by the following formula:

$$\frac{\textit{Total Deficit}}{\textit{Participant Share}} = \textit{Levy amount}$$

where deficit is the total deficit and share is the share of each participant in the subsidiary.

- (6) When a levy is determined, the Managing Director must promptly give notice of the levy and the due date for payment to the participants.
- (7) A participant must pay the levy to the Subsidiary within 60 days of notice being given of the levy, unless the participant lodges an objection.
- (8) A participant that objects in writing to the imposition of the levy within 30 days of the date of the notice shall be exempt from payment of the levy until its objection is considered at a meeting of the Board.

- (9) The Board must, after consideration of the objection of a participant to a levy, by absolute majority, confirm, vary, or cancel the levy.
- (10) Where a participant fails to pay its contribution by the due date, the contribution owed accrues interest, compounded daily at the overdraft rate of the subsidiaries bank account until paid.

5.4 Borrowing Money

Clause 5.4 is to be read in conjunction with Regulation 11 of the Local Government (Regional Subsidiaries) Regulations 2017 in relation to the borrowing money.

- 5.4.1 If the Subsidiary intends to borrow money then the Subsidiary must make a proposal in writing to all Participants outlining the amount of money proposed to be borrowed, the terms and conditions of the loan amount and the purpose to which the money will be put.
- 5.4.2 The Participants will vote independently on the proposal.
- 5.4.3 To authorise the borrowing of money by the Subsidiary, there must be an absolute majority of the Participants in favour of the borrowing.

5.5 Audit

- 5.5.1 The Auditor General will be responsible for conducting the Subsidiary's Audit.
- 5.5.2 The audit of financial statements of the Subsidiary, together with the accompanying report from the Auditor, shall be submitted to both the Board and the Participants.
- 5.5.3 The Subsidiary is not required to establish an audit committee.

5.6 Business Plans

Clause 5.6 is to be read in conjunction with Regulation 4(3) of the Local Government (Regional Subsidiaries) Regulations 2017 in relation to business plans.

- 5.6.1 The Subsidiary shall prepare a Business Plan with supporting financial projections setting out estimates of revenue and expenditure, as part of its establishment. Upon commencement of operations, the Business Plan will guide the strategic and operational activities of Subsidiary.
- 5.6.2 The Business Plan will be reviewed annually.

5.7 Annual Program and Budget

- 5.7.1 An annual program and budget developed in accordance with the Business Plan and detailing the estimated revenues, costs and levies for the ensuing financial year shall be submitted by the Managing Director to the Board by 30 June in each financial year.
- 5.7.2 The proposed annual program and the budget detailing the estimated revenues, costs and levies may be altered by the Board and shall be adopted by the Board subject to such alterations as the Board agrees upon after 31 May for the ensuing financial year and before 31 August for the current financial year.
- 5.7.3 The proposed annual program and the budget must be referred to the Participants at ~~least~~ least six (6) weeks prior to the date of the meeting at which the budget is to be adopted.
- 5.7.4 A Participant may comment on the annual program and the budget in writing to the Managing Director at least seven (7) business days before the meeting at which the budget is to be adopted or through its Board Members at that meeting.
- 5.7.5 The Board must provide a copy of the adopted budget to the Chief Managing Directors at each Participant within five (5) business days after the budget is adopted.
- 5.7.6 The Board will reconsider the budget at least once during the financial year.

5.8 Reporting

- 5.8.1 The Subsidiary must submit to the Participants, at least once in each operating year and prior to 31 August of the subsequent financial year, a report on the work and operations of the Subsidiary detailing achievement of the aims and objectives of its Business Plan and incorporating the audited Financial Statements of the Subsidiary and any other information or report as required by the Participants.
- 5.8.2 The Board shall present a balance sheet and full financial reports to the Participants at the end of each operating year in accordance with the *Local Government (Financial Management) Regulations 1996*

5.9 Procurement of Goods and Services

Regulation 15 of the *Local Government (Regional Subsidiaries) Regulations 2017* applies to the procurement of goods and services.

6. MISCELLANEOUS

6.1 New Participants

Regulation 9(m) of the *Local Government (Regional Subsidiaries) Regulations 2017* relates to the inclusion of further participants.

Subject to the provisions of the Act and Regulation 4 of the *Local Government (Regional Subsidiaries) Regulations 2017* this Charter may be amended, subject to Ministerial approval, by the unanimous agreement of the participants to provide for the inclusion of one or more new participants, with or without conditions of membership, such conditions to be determined by the Board.

6.2 Withdrawal

- 6.2.1 Subject to Ministerial approval, a participant may withdraw from the Regional Subsidiary by giving not less than twenty-four (24) months' notice of its intention to do so to the Board and to the Managing Director, unless a shorter withdrawal period is agreed by the participants and approved by the Board.
- 6.2.2 A withdrawal becomes effective from 30 June (or such later date as agreed by the participants) following the expiry of the twenty-four (24) month notice period. Until the date on which the withdrawal becomes effective (Withdrawal Date), the withdrawing participants:
- 6.2.3 must continue to pay Financial Contributions to the Subsidiary as required by this Charter; and
- 6.2.4 through its Board Members and Deputy Board Members, retains responsibility for ensuring the continued proper conduct of the affairs of the Subsidiary.
- 6.2.5 The withdrawal of any participant does not extinguish the liability of that participant to contribute to any loss or liability incurred by the Subsidiary at any time before or after such withdrawal in respect of any act or omission by the Subsidiary prior to such withdrawal.

Additional clause may be required should Participants accrue equity in the Subsidiaries operations, whereby a formula will be required to determine the equity entitlement of the withdrawing Participant.

6.3 Insurance and Superannuation Requirements

The Subsidiary shall ensure appropriate insurance and superannuation compliance requirements are executed.

6.4 Winding Up

6.4.1 The Subsidiary may be wound up by the Minister acting upon an absolute majority resolution of each of the participants.

6.4.2 The Subsidiary may be wound up by absolute majority decision of the participants, for reasons which may include:

- The participants believe the Subsidiary has generally achieved the purpose for which it was established;
- The participants are agreed that the regional subsidiary model has ceased to be an effective mechanism for the achievement of the established purpose;
- Alteration to the structure or capacity of the one or more of the participants.

6.4.3 Notice of a meeting for the purpose of making a recommendation to the participants to wind up the Subsidiary will be sent to Board Members and the Chief Managing Directors of the participants at least eight (8) weeks before the date of the meeting.

6.4.4 In the event of a winding up of the Subsidiary, any surplus assets after payment of all expenses shall be returned to participants in proportion to the subscription paid in the financial year prior to the passing of the resolution to wind up.

6.4.5 If there are insufficient funds to pay all expenses due by the Subsidiary on winding up, a levy shall be imposed on all participants in proportion to the subscription paid in the financial year prior to the passing of the resolution to wind up.

6.5 Direction by Participants

6.5.1 The establishment of the Subsidiary does not derogate from the power of the participants to jointly act in any manner prudent to the sound management and operation of the Subsidiary provided the participants have first agreed by resolution of each participant as to the action to be taken.

6.5.2 The establishment of the Subsidiary does not derogate from the power of any of the participants to act independently in relation to a matter for which the Subsidiary has been established.

6.5.3 Provided that the participants have all first agreed unanimously as to the action to be taken, the participants may direct and control the Subsidiary.

6.5.4 For the purpose of sub-clause 6.8.3, any direction given by the participants must be given in writing to the Managing Director of the Subsidiary.

6.6 Requests from Participants

6.6.1 A participant may submit a request for information to the Managing Director who will submit the request to the Board.

6.6.2 The Board will determine if a response will be provided to the requesting participant.

6.6.3 Any requested information provided to a participant will be provided to all participants

6.7 Review and Alteration of Charter

Regulation 6 of the *Local Government (Regional Subsidiaries) Regulations 2017* relates to the alteration of the Charter, where a 'significant change' is deemed to apply.

6.7.1 This Charter will be reviewed by the participants acting in concurrence at least once every four (4) years.

6.7.2 This Charter may be amended by unanimous resolution of the participants.

6.7.3 Notice of a proposed alteration must be given by the Managing Director to all participants at least four (4) weeks prior to the Council meeting at which the alteration is proposed.

6.7.4 The Managing Director must ensure that a copy of the amended Charter is provided to the Minister in accordance with Section 3.70(3) of the Act for the Minister to approve the charter.

6.8 Disputes Between Participants

6.8.1 The participants agree to work together in good faith to resolve any matter requiring their direction or resolution.

6.8.2 Where the participants are unable to resolve a matter within twenty one (21) days of the matter being presented to them:

a) The Subsidiary or any participant may notify the others in writing (Arbitration Notice) that it requires the dispute to be referred to arbitration; and

b) the dispute (unless meanwhile settled), on receipt of the Arbitration Notice by the recipients, is taken to be referred to arbitration under and in accordance with the provisions of the *Commercial Arbitration Act 2012 (WA)*

6.8.2 Notwithstanding sub-clause 6.10.2 the participants agree to be bound by the decision of the appointed arbitrator and will endeavour to work together in good faith in the implementation of that decision.

6.8.3 The costs of arbitration shall be borne equally by the participants involved in the arbitration.

6.9 Common Seal

(1) The Subsidiary shall have a common seal in the following form:

[insert common seal]

(2) The affixing of the common seal shall be witnessed by the Chairperson or Deputy Chairperson and the Managing Director or such other person as the Subsidiary may appoint for the purpose.

(3) The Subsidiary must maintain a record of each document to which the common seal is affixed.

(4) The common seal shall be kept in the custody of the Managing Director or such other person as Subsidiary may from time to time decide.

(5) The Subsidiary may execute documents, other than by common seal, in accordance with such procedures as it determines.

6.10 Circumstances Not Provided For

6.10.1 If any circumstance arises about which this Charter is silent, incapable of taking effect or being implemented according to its strict provisions, the Chairperson may decide the action to be taken to ensure achievement of the objects of the Subsidiary and its effective administration.

6.10.2 The Chairperson shall report any such decision at the next Board meeting.



REGIONAL SUBSIDIRY BUSINESS PLAN



MURCHISON REGIONAL VERMIN COUNCIL



CHAIRMAN'S INTRODUCTION

The Murchison Regional Vermin Council since its inception in 1963 has operated as a local government authority working under the provisions of the Local Government Act. Compliance and procedural requirements as set out in the Act apply to the MRVC in the same way they apply to much larger and more complex Shires and City Councils.

For the last eighteen months MRVC Councillors have been exploring options to reduce the compliance and administrative burden imposed on the MRVC by the Act and develop a structure that better aligns with the organisation's single purpose of management and maintenance of the No 1 and No2 Vermin Fences.

An option to reduce the compliance and administrative burden is for the MRVC to become a Regional Subsidiary set up as provided for in the Local Government (Regional Subsidiaries) Regulation 2017. This plan has been prepared as required under Section 4(3) of the Regulation to chart a course for a possible transition to a Regional Subsidiary.



THE CURRENT POSITION

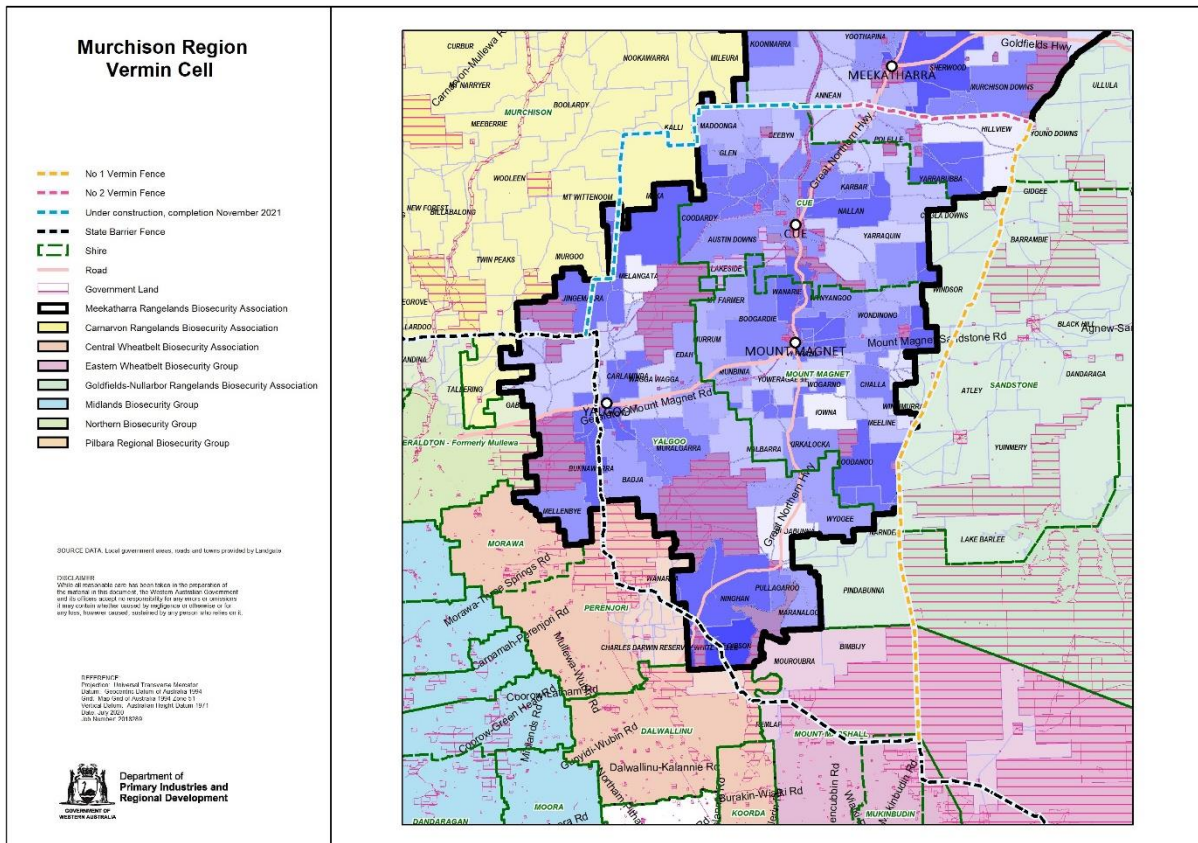
The Murchison Regional Vermin Council (MRVC) is a statutory organisation which operates under the provisions of the Local Government Act 1995. Member councils are the Shires of Sandstone, Mount Magnet, Yalgoo and Cue. Each member Council nominates two delegates to serve on the MRVC and delegates elect from amongst themselves the Chairperson.

The MRVC was established in 1963 for the purpose of rehabilitation and maintenance of the No. 1 Vermin Fence and No. 2 Vermin Fence. The No. 1 Vermin Fence is 559 kilometres in length commencing at the 80-mile peg south near Lake Moore and ending at a location approximately 20 kilometres north of the Meekatharra/Wiluna Road. The No. 2 Vermin fence originally extended extends west from the No. 1 Vermin Fence for a distance of 163 kilometres terminating approximately 66.5 kilometres southeast of the Great Northern Highway on the northwestern boundary of the pastoral station "Beebyn".

MURCHISON REGIONAL VERMIN COUNCIL

The No 2 Vermin Fence has recently been extended by a distance of 285 km and now joins up with the State Barrier Fence on the southern boundary of Jingemarra Station. This extension was carried to create a fully enclosed vermin cell known as the Murchison Region Vermin Cell.

The map below shows the extent of the Murchison Region Vermin Cell and the No 1 and No 2 Vermin Fences.



As required under the Local Government Act the Murchison Regional Vermin Council employs a Chief Executive Officer. This is a part time position and there are no other employees. The Shire of Mount Magnet provides administrative support for which the MRVC makes a payment of \$6,000 per year.

MRVC compliance and administrative obligations under the Act are much the same as a large Shire or City Council. The MRVC's sole function is to maintain and manage some 1000km vermin fencing yet is burden under the Act by:

- Unnecessarily complex financial reporting and budgetary structures.
- Onerous annual auditing requirements managed by the Office of the Auditor General.
- The requirement for six Ordinary Meetings per year along with separate audit committee meetings all to be attended by two elected member delegates from each member Council.
- Complex business planning requirements as set out in the Act under Integrated Planning and Reporting - Section 5.56. This requires Council to have a Corporate Business Plan, Asset Management Plan, Workforce Plan and Long-Term Financial Plan.



THE NEW POSITION

MRVC Council Delegates and Member Councils are supportive of the MRVC transitioning to a Regional Subsidiary set up in accordance with the Local Government (Regional Subsidiary) Regulation 2017. Meetings of been held with the Minister for Local Government and Department of Local Government Staff.

It is recognised that were the MRVC to become a Regional Subsidiary the MRVC would be the first such local government to do so in the State. In meetings with the Minister and Departmental staff it was acknowledged that the 2017 Regulation will be updated over the next twelve months to further simplify the operations of Regional Subsidiaries.

ADVANTAGES OF A REGIONAL SUBSIDIARY

Key regulatory advantages of the MRVC becoming a Regional Subsidiary include:

- The adoption of a Charter that sets out in plain English how the subsidiary will function.
- Board members are appointed by participating Councils and can be Elected Members or suitably qualified appointees.
- There is no requirement to establish an Audit Committee.
- Financial reporting requirements and format are determined by the Board and are expected to align with the requirements for an Association as set out in the Associations Incorporation Act 2015. There is no specific requirement for a budget review as of 31 December.
- There is no requirement for completion and lodgement of an annual Compliance Audit Return.
- There is only one Business Plan required.
- The number of Board Meeting is set by the Board and expressed in the Charter.
- There is no requirement for the swearing in of Board Members.

Unfortunately, annual auditing requirements will remain unchanged from current arrangements where the Office of the Auditor General appoints the auditor and the audit process does not differentiate between a large Shire or City Council and the Regional Subsidiary. It is expected that this may change in the coming year with amendments to the Local Government Act.

Key operational advantages include:

- Whilst the organisation will still require a part time CEO and under the Charter be required to hold Board meetings it is anticipated that there will be savings in salary and governance that can be redirected to the maintenance of the No 1 and 2 Vermin Fences thus increasing the level of service.
- There will be no change in the way maintenance is carried out and the current three-year contract that sees a maintenance run over the full length of vermin fencing four times every year will remain as is.
- Current member council contributions are Yalgoo, Mount Magnet, Cue \$34,468 pa and Sandstone \$11,489 pa. Other than increases in line with inflation it is not expected that member council contributions will change from these current levels. Likewise current pastoralist fence rental charges totally \$7,278 pa are expected to increase in line with inflation.
-

MURCHISON REGIONAL VERMIN COUNCIL



- It is expected that a four-year Business Plan will be prepared and updated annually. This Plan will incorporate into one document current Integrated Planning requirements including an asset management and long-term financial plan. There will be no impact on current plans prepared by member councils under the Integrated Planning requirements of the Local Government Act.
- Once a Regional Subsidiary is in place there will be an opportunity to invite additional participating Shires whose boundaries are located in part within the Murchison Region Vermin Cell. The two Shires that fall into this category are Murchison and Meekatharra.

NEXT STEPS

Following approval by MRVC delegates the Local Government (Regional Subsidiary) Regulation requires current member councils (Sandstone, Yalgoo, Mount Magnet and Cue) to seek submissions from their communities on the proposal for the MRVC to become a Regional Subsidiary based on details contained in this Business Case. This process involves each member Council giving local public notice and publishing the Business Case on their web sites.

On the basis of submissions received the Business Case may be updated and possibly put out again for community input prior to submitting to the Minister for Local Government for approval.

SHIRE OF SANDSTONE
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)

For the period ending 30 June 2023

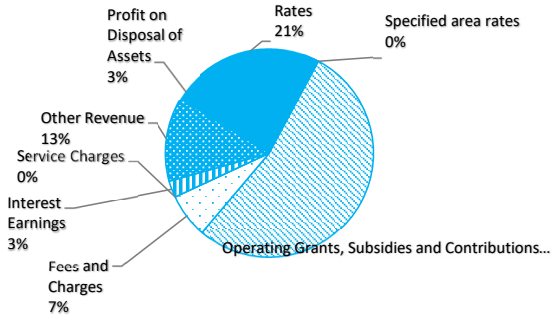
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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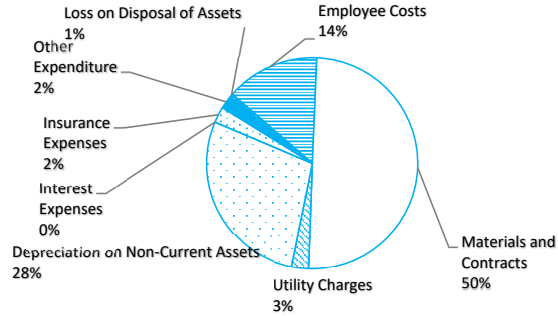
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OPERATING ACTIVITIES

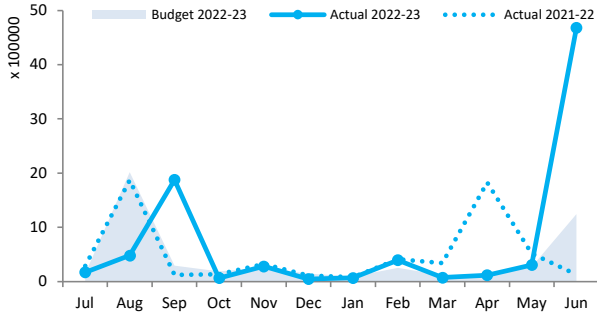
OPERATING REVENUE



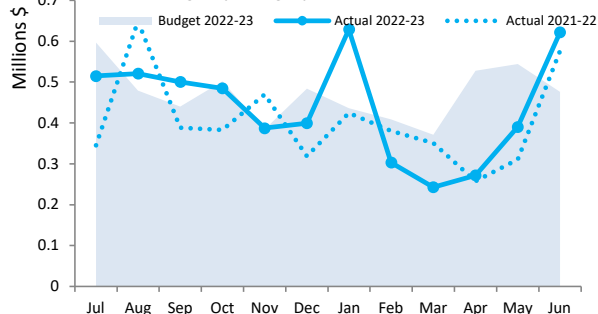
OPERATING EXPENSES



Budget Operating Revenues -v- Actual



Budget Operating Expenses -v-YTD Actual

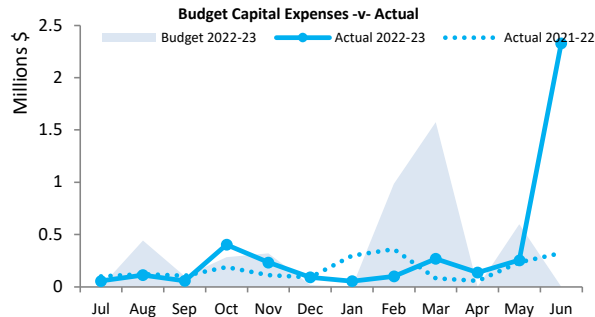


INVESTING ACTIVITIES

CAPITAL REVENUE



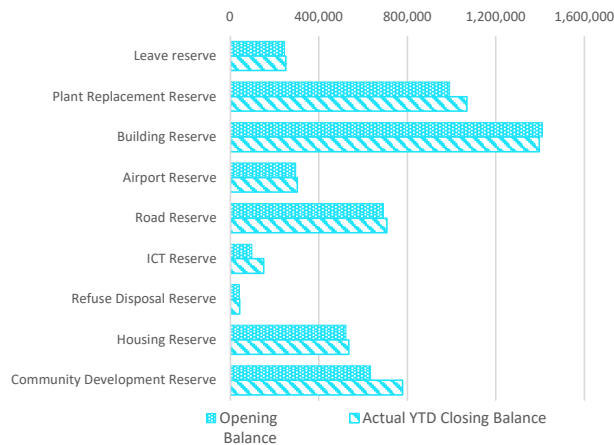
CAPITAL EXPENSES



FINANCING ACTIVITIES

BORROWINGS

RESERVES



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	\$2.60 M	\$2.60 M	\$2.62 M	\$0.02 M
Closing	\$0.03 M	\$0.48 M	\$3.04 M	\$2.56 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.65 M	39.8%
Restricted Cash	\$5.53 M	60.2%
Total	\$9.19 M	

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.35 M	
0 to 30 Days		99.7%
30 to 90 Days		0.3%
Over 90 Days		0%
Total	\$0.76 M	

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.03 M	97.8%
Trade Receivable	\$0.10 M	
30 to 90 Days		2.9%
Over 90 Days		79.4%
Total	\$0.13 M	

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.51 M)	(\$0.51 M)	\$2.28 M	\$2.79 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.33 M	
YTD Budget	\$1.33 M	0.1%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$3.31 M	
YTD Budget	\$0.84 M	292.4%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.43 M	
YTD Budget	\$0.43 M	0.1%

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)
(\$2.68 M)	(\$2.24 M)	(\$1.56 M)	\$0.68 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.22 M	
Adopted Budget	\$0.47 M	(53.7%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% UnSpent
YTD Actual	\$4.14 M	
Adopted Budget	\$4.44 M	(6.7%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Outstanding
YTD Actual	\$2.37 M	
Adopted Budget	\$1.29 M	84.3%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.62 M	\$0.62 M	(\$0.30 M)	(\$0.93 M)

Refer to Statement of Financial Activity

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

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$5.24 M
Interest earned	\$0.12 M

Refer to Note 9 - Cash Reserves

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

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members 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 and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport
To help promote the Shire and its economic wellbeing.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and Tourism and area promotion including the maintenance and operation of a caravan park.
Provision of rural services including weed control, vermin control and standpipes.
Building Control.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion
Provision of rural services including weed control, vermin control and standpipes.
Building Control.

OTHER PROPERTY AND SERVICES

To monitor and control Shire overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,604,072	2,604,072	2,620,798	16,726	0.64%	
Revenue from operating activities							
General purpose funding - general rates	6	1,329,584	1,329,584	1,330,290	706	0.05%	
General purpose funding - other		762,558	762,558	3,289,666	2,527,108	331.40%	▲
Law, order and public safety		11,150	11,150	10,888	(262)	(2.35%)	
Health		200	200	200	0	0.00%	
Housing		230	230	827	597	259.57%	
Community amenities		61,065	61,065	64,160	3,095	5.07%	
Recreation and culture		190,500	190,500	185,216	(5,284)	(2.77%)	
Transport		480,134	480,134	274,577	(205,557)	(42.81%)	▼
Economic services		900,200	900,200	901,518	1,318	0.15%	
Other property and services		122,321	122,321	141,213	18,892	15.44%	▲
		3,857,942	3,857,942	6,198,555	2,340,613	60.67%	▲
Expenditure from operating activities							
Governance		(318,788)	(318,788)	(249,454)	69,334	21.75%	▲
General purpose funding		(158,579)	(158,579)	(157,915)	664	0.42%	
Law, order and public safety		(194,165)	(194,165)	(166,604)	27,561	14.19%	▲
Health		(43,744)	(43,744)	(27,396)	16,348	37.37%	▲
Housing		(13,448)	(13,448)	(46)	13,402	99.66%	▲
Community amenities		(219,976)	(219,976)	(196,638)	23,338	10.61%	▲
Recreation and culture		(748,476)	(748,476)	(752,927)	(4,451)	(0.59%)	
Transport		(2,100,965)	(2,100,965)	(2,195,315)	(94,350)	(4.49%)	
Economic services		(1,512,394)	(1,512,394)	(1,459,753)	52,641	3.48%	
Other property and services		(340,000)	(340,000)	(61,709)	278,291	81.85%	▲
		(5,650,535)	(5,650,535)	(5,267,757)	382,778	6.77%	
Non-cash amounts excluded from operating activities	1(a)	1,280,705	1,280,705	1,348,636	67,931	5.30%	
Amount attributable to operating activities		(511,888)	(511,888)	2,279,434	2,791,322		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	1,285,572	1,285,572	2,369,927	1,084,355	84.35%	▲
Proceeds from disposal of assets	7	472,000	162,000	218,364	56,364	34.79%	▲
Payments for property, plant and equipment and infrastructure	8	(4,441,162)	(3,685,163)	(4,144,354)	(459,191)	(12.46%)	▼
Amount attributable to investing activities		(2,683,590)	(2,237,591)	(1,556,063)	681,528		
Financing Activities							
Transfer from reserves	9	1,135,000	1,135,000	243,471	(891,529)	(78.55%)	▼
Transfer to reserves	9	(510,612)	(510,612)	(545,368)	(34,756)	(6.81%)	
Amount attributable to financing activities		624,388	624,388	(301,898)	(926,286)		
Closing funding surplus / (deficit)	1(c)	32,982	478,981	3,042,271			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 14 for an explanation of the reasons for the variance.

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 JUNE 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. Exclude 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, 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associate 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, consultancy, maintenance agreements, communication expenses, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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.

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 JUNE 2023**

BY NATURE OR TYPE

	Ref Note	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		Adopted Budget				
		\$	\$	\$	\$	%
Opening funding surplus / (deficit)	1(c)	2,604,072	2,604,072	2,620,798	16,726	0.64%
Revenue from operating activities						
Rates	6	1,329,584	1,329,584	1,330,290	706	0.05%
Operating grants, subsidies and contributions	11	842,254	842,254	3,305,360	2,463,106	292.44% ▲
Fees and charges		425,915	425,915	426,236	321	0.08%
Interest earnings		111,638	111,638	160,845	49,207	44.08% ▲
Other revenue		785,730	785,730	814,620	28,890	3.68%
Profit on disposal of assets	7	362,821	362,821	161,205	(201,616)	(55.57%) ▼
		3,857,942	3,857,942	6,198,556	2,340,614	60.67% ▲
Expenditure from operating activities						
Employee costs		(387,231)	(387,231)	(753,397)	(366,166)	(94.56%) ▼
Materials and contracts		(3,202,469)	(3,202,469)	(2,625,572)	576,897	18.01% ▲
Utility charges		(150,283)	(150,283)	(139,023)	11,260	7.49%
Depreciation on non-current assets		(1,614,835)	(1,614,835)	(1,487,474)	127,361	7.89%
Insurance expenses		(152,151)	(152,151)	(128,564)	23,587	15.50% ▲
Other expenditure		(114,875)	(114,875)	(107,961)	6,914	6.02%
Loss on disposal of assets	7	(28,691)	(28,691)	(25,765)	2,926	10.20%
		(5,650,535)	(5,650,535)	(5,267,756)	382,779	(6.77%)
Non-cash amounts excluded from operating activities	1(a)	1,280,705	1,280,705	1,348,636	67,931	5.30%
Amount attributable to operating activities		(511,888)	(511,888)	2,279,436	2,791,324	(545.30%)
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	12	1,285,572	1,285,572	2,369,927	1,084,355	84.35% ▲
Proceeds from disposal of assets	7	472,000	162,000	218,364	56,364	34.79% ▲
Payments for property, plant and equipment	8	(4,441,162)	(3,685,163)	(4,144,354)	(459,191)	(12.46%) ▼
		(2,683,590)	(2,237,591)	(1,556,063)	681,528	(30.46%)
Amount attributable to investing activities		(2,683,590)	(2,237,591)	(1,556,063)	681,528	(30.46%)
Financing Activities						
Transfer from reserves	9	1,135,000	1,135,000	243,471	(891,529)	(78.55%) ▼
Transfer to reserves	9	(510,612)	(510,612)	(545,368)	(34,756)	(6.81%)
Amount attributable to financing activities		624,388	624,388	(301,898)	(926,286)	(148.35%) ▼
Closing funding surplus / (deficit)	1(c)	32,982	478,981	3,042,273		

KEY INFORMATION

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

Refer to Note 14 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. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 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 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.

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 07 May 2022

(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	7	(362,821)	(362,821)	(161,205)
Less: Movement in liabilities associated with restricted cash				(3,398)
Add: Loss on asset disposals	7	28,691	28,691	25,765
Add: Depreciation on assets		1,614,835	1,614,835	1,487,474
Total non-cash items excluded from operating activities		1,280,705	1,280,705	1,348,636

(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.

		Last Year Closing 30 June 2022	This Time Last Year 30 June 2022	Year to Date 30 June 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(4,933,489)		(5,235,387)
Add: Provisions - employee	10	120,684		191,909
Total adjustments to net current assets		(4,812,805)	0	(5,043,478)

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

Current assets

Cash and cash equivalents	2	8,177,237		9,188,086
Rates receivables	3	29,961		29,845
Receivables	3	20,276		95,932
Other current assets	4	305,705		210,296
Less: Current liabilities				
Payables	5	(476,204)		(763,812)
Contract liabilities	10	(502,688)		(482,688)
Provisions	10	(120,684)		(191,909)
Less: Total adjustments to net current assets	1(b)	(4,812,805)	0	(5,043,478)
Closing funding surplus / (deficit)		2,620,798	0	3,042,272

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	Interest	Maturity
		\$	\$	\$	\$	Rate	Date
Cash on hand							
Cash On Hand		1,350		1,350			
Municipal Business Telenet Saver Account		355		355			
Reserve Bank Accounts		0	5,235,388	5,235,388			
Municipal Term Deposit Account		177,348		177,348			
BankWest Muni Cheque Account		3,474,424		3,474,424			
Trust Cash at Bank		0	299,222	299,222	299,222		
Total		3,653,477	5,534,609	9,188,086	299,222		
Comprising							
Cash and cash equivalents		3,653,477	5,534,609	9,188,086	299,222		
		3,653,477	5,534,609	9,188,086	299,222		

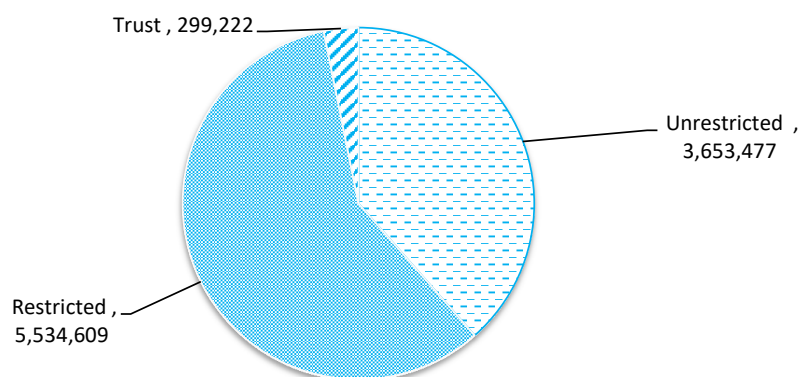
KEY INFORMATION

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.

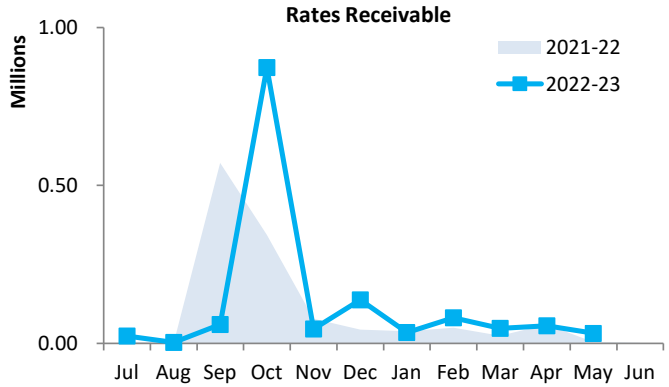
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other



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

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2022	30 Jun 2023
	\$	\$
Opening arrears previous years	33,668	29,961
Levied this year	1,189,230	1,330,290
Less - collections to date	(1,192,937)	(1,330,406)
Equals current outstanding	29,961	29,845
Net rates collectable	29,961	29,845
% Collected	97.6%	97.8%

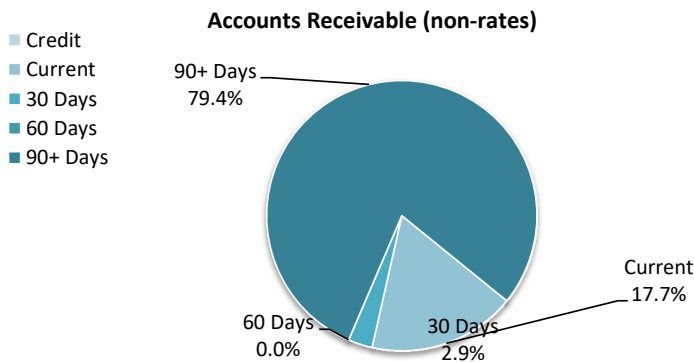


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	6,866	1,130	0	30,819	38,815
Percentage	0.0%	17.7%	2.9%	0%	79.4%	
Balance per trial balance						
Sundry receivable						38,815
GST receivable						57,117
Total receivables general outstanding						95,932

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 June 2023
	\$	\$	\$	\$
Inventory				
Fuels & Materials	305,705	0	(95,409)	210,296
Total other current assets	305,705	0	(95,409)	210,296

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

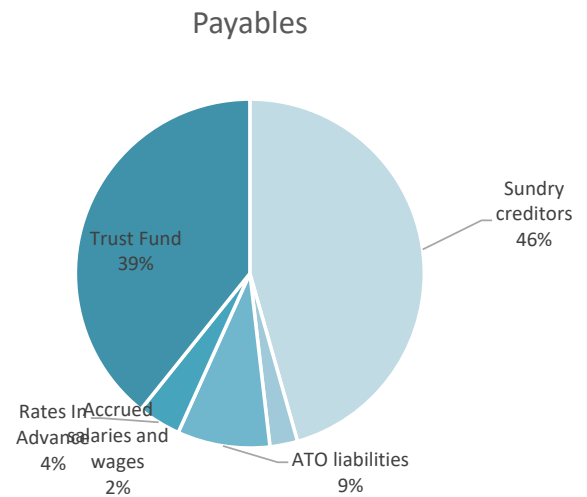
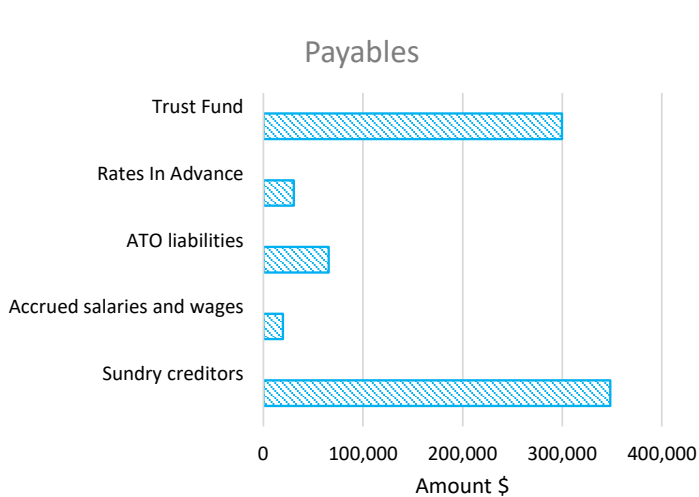
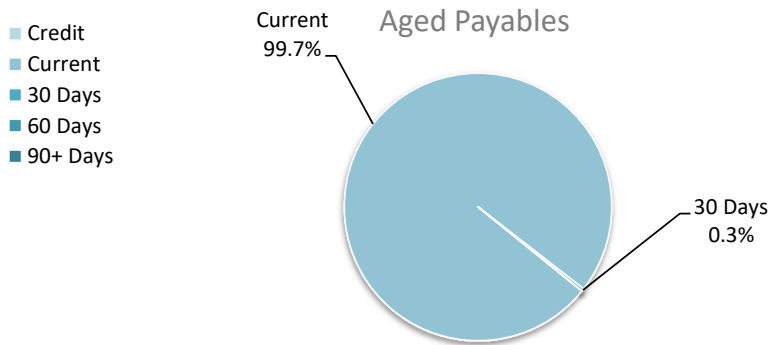
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	311,972	1,064	0	0	313,036
Percentage	0%	99.7%	0.3%	0%	0%	
Balance per trial balance						
Sundry creditors						348,352
Accrued salaries and wages						19,500
ATO liabilities						65,618
Rates In Advance						30,672
Trust Fund						299,670
Total payables general outstanding						763,812

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



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

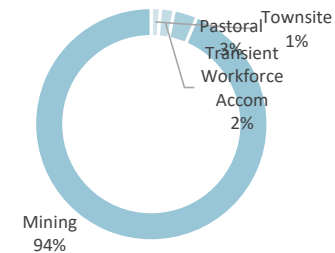
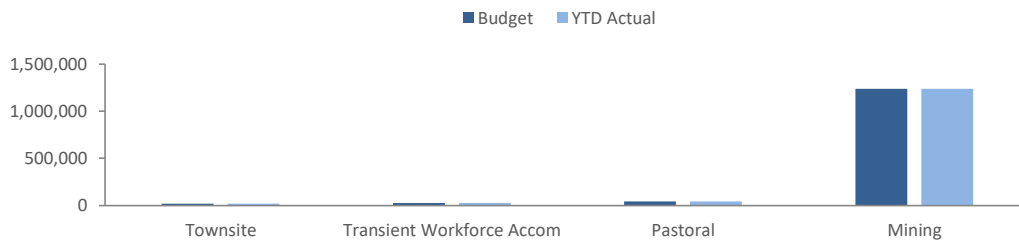
**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

General rate revenue

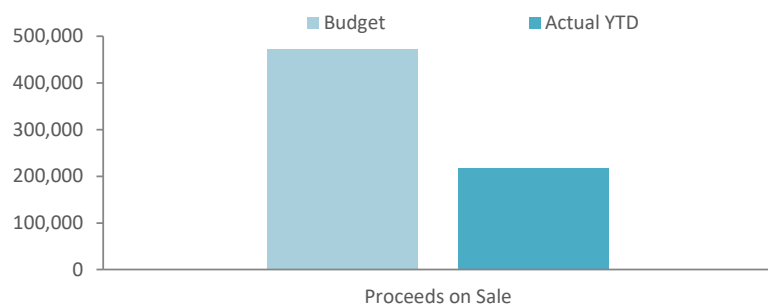
RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Townsite	0.0674	34	252,800	17,040			17,040	17,040	41	(151)	16,930
Transient Workforce Accom	0.381250	4	66,300	25,277			25,277	25,277			25,277
Unimproved value											
Pastoral	0.0624	19	685,741	42,791			42,791	42,792	0		42,792
Mining	0.275630	174	4,456,381	1,228,326	10,000	(500)	1,237,826	1,229,385	8,972	(313)	1,238,044
Sub-Total		231	5,461,222	1,313,434	10,000	(500)	1,322,934	1,314,493	9,013	(464)	1,323,043
Minimum payment	Minimum \$										
Gross rental value											
Townsite	200	34	14,191	6,800			6,800	6,800			6,800
Unimproved value											
Pastoral	355	6	7,933	2,130			2,130	2,130			2,130
Mining	355	64	42,644	22,720			22,720	22,720			22,720
Sub-total		104	64,768	31,650	0	0	31,650	31,650	0	0	31,650
Discount							(25,000)				(24,361)
Concession							0				(42)
Total general rates							1,329,584				1,330,290

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Land & Buildings									
LND410	Lot 410 Thaduna Street	0		0	0	11,000	11,000	0	0
LND411	Lot 411 Thaduna Street	0	0	0	0	11,000	11,000	0	0
Plant and equipment									
Transport									
2013	Toyota Landcruiser Utility	0	52,000	52,000	0	0	55,000	55,000	0
2016	Toyota Landcruiser Utility	0	45,000	45,000	0	8,236	62,045	53,810	0
	Cat Steel Drum Roller	62,926	60,000	0	(2,926)			0	0
PC019	Western Star Prime Mover	0	110,000	110,000	0			0	0
PC020	Western Star Prime Mover	0	110,000	110,000	0			0	0
Other property and services									
PL001D	PL001 Toyota Landcruiser	28,173	65,000	36,827	0	26,923	79,318	52,395	0
PS013B	PL002 Toyota Utility	21,006	30,000	8,994	0			0	0
	As Per OMC September 2022	25,765	0	0	(25,765)	25,765	0	0	(25,765)
		137,870	472,000	362,821	(28,691)	82,924	218,364	161,205	(25,765)



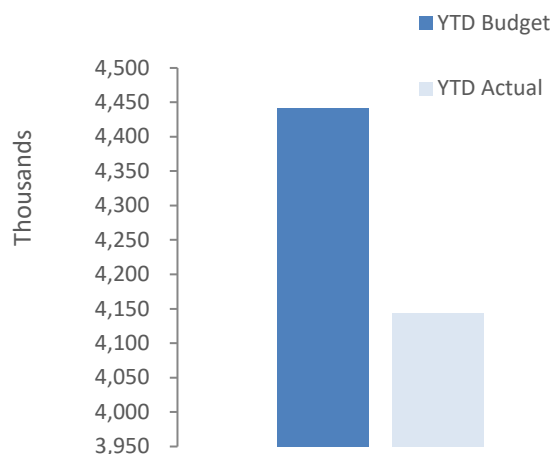
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	520	0	27,080	27,080
Buildings - specialised	521	1,652,500	237,529	(1,414,971)
Furniture and equipment	523	36,500	0	(36,500)
Plant and equipment	525	1,035,000	329,605	50,604
Infrastructure - roads	541	1,605,162	3,541,050	1,935,888
Infrastructure - Footpaths	543	65,000	0	(65,000)
Infrastructure - Parks & Gardens	547	39,500	9,090	(30,410)
Infrastructure - Others	549	7,500	0	(7,500)
Payments for Capital Acquisitions		4,441,162	4,144,354	459,191
Total Capital Acquisitions		4,441,162	4,144,354	459,191
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions		1,285,572	2,369,927	1,084,355
Other (disposals & C/Fwd)		472,000	218,364	56,364
Cash backed reserves				
Plant Replacement Reserve		635,000	193,071	193,071
Building Reserve		300,000	50,400	50,400
Housing Reserve		200,000	0	0
Contribution - operations		1,548,590	1,312,593	(924,998)
Capital funding total		4,441,162	4,144,354	459,191

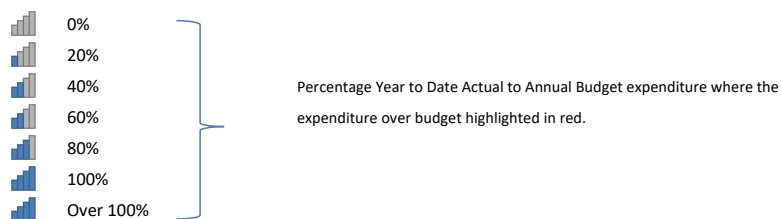
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total

Level of completion indicators



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

Adopted

Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
1091420	Land & Buildings - Staff Housing	\$800,000.00	\$800,000.00	\$155,069.01	(644,931)
4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$0.00	(7,500)
2104	Town Hall Ceiling	\$100,000.00	\$100,000.00	\$51,401.79	(48,598)
11311	Progress Memorial Park - Capital Expenditure	\$20,000.00	\$20,000.00	\$0.00	(20,000)
3502	Wall & Mural Lefroy Park	\$7,500.00	\$7,500.00	\$3,913.28	(3,587)
1852	Sandstone Post Office Building	\$15,000.00	\$15,000.00	\$15,408.18	408
C0002D	Paynes Find to Sandstone Road Const 44.5 - 45.1Slk	\$276,606.00	\$276,606.00	\$273,677.67	(2,928)
C0002E	Paynes Find to Sandstone Road const 181 - 182.3 Slk	\$200,302.00	\$200,302.00	\$207,325.93	7,024
C0002	Paynes Find to Sandstone Road Const	\$0.00	\$0.00	\$42,130.16	42,130
C0008	Lake Barlee Rd	\$0.00	\$0.00	\$728,972.13	728,972
C0007	Mt Magnet Youanmi Road - Construction (Council)	\$0.00	\$0.00	\$1,247,774.96	1,247,775
CR0005	Wiluna Road	\$597,362.00	\$597,362.00	\$545,972.34	(51,390)
CF0019	Hack Street Footpath	\$65,000.00	\$65,000.00	\$0.00	(65,000)
12108	Land & Building Depot	\$20,000.00		\$20,000.00	
RG0002	Paynes Find Sandstone Road 216.5Slk To 224.98Slk	\$442,400.00	\$442,400.00	\$471,196.81	28,797
12302	Purchase Plant & Equipment - Road Plant Purchases	\$860,000.00	\$860,000.00	\$193,071.26	(666,929)
2002	Fuel Tanks 30,000 Lts	\$10,000.00	\$10,000.00	\$9,663.00	(337)
1134120	Caravan Park Infrastructure	\$700,000.00	\$700,000.00	\$5,650.00	(694,350)
14513	Purchase Plant & Equipment	\$165,000.00	\$165,000.00	\$90,347.80	(74,652)
14725	Purchase Land & Buildings	\$17,500.00	\$17,500.00	\$17,079.82	(420)
12109	Purchase Furniture & Equipment	\$36,500.00	\$36,500.00	\$36,523.00	23
		4,441,162	3,621,162	4,144,354	348,123

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

**OPERATING ACTIVITIES
NOTE 9
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance	SOFP
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Leave reserve	246,086	3,375	5,521			0		249,461	251,607	251,607
Plant Replacement Reserve	990,990	13,598	21,069	250,000	250,000	(635,000)	(193,071)	619,588	1,068,988	1,068,988
Building Reserve	1,410,762	19,354	35,329		0	(300,000)	(50,400)	1,130,116	1,395,691	1,395,692
Airport Reserve	296,249	4,057	6,928		0	0	0	300,306	303,177	303,177
Road Reserve	691,644	9,489	16,174		0	0	0	701,133	707,818	707,818
ICT Reserve	98,608	1,352	2,306	50,000	50,000	0	0	149,960	150,914	150,914
Refuse Disposal Reserve	41,778	574	977		0	0	0	42,352	42,755	42,755
Housing Reserve	523,597	7,185	12,244			(200,000)	0	330,782	535,841	535,841
Community Development Reserve	633,775	21,628	14,821	130,000	130,000	0	0	785,403	778,596	778,596
	4,933,489	80,612	115,368	430,000	430,000	(1,135,000)	(243,471)	4,309,101	5,235,387	5,235,388

KEY INFORMATION

Transfers to Reserve	December	May
Plant Replacement	125,000	125,000
ICT Reserve	50,000	0
Community Development	65,000	65,000
	240,000	190,000

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		502,688	0		(20,000)	482,688
Total other liabilities		502,688	0	0	(20,000)	482,688
Provisions						
Provision for annual leave		102,791				126,382
Provision for long service leave		17,893	74,623		(3,398)	65,527
Total Provisions		120,684	74,623	0	(3,398)	191,909
Total other current liabilities		623,372	74,623	0	(23,398)	674,597
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

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 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 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 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. 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	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2022		(As revenue)	30 Jun 2023	30 Jun 2023	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission General Grant				0	0	539,720	539,720	2,432,404
Grants Commission Road Grant				0	0	103,400	103,400	691,711
Law, order, public safety								
ESL Grant				0	0	7,000	7,000	6,619
ESL Admin Grant				0	0	4,000	4,000	3,860
Recreation and culture								
Other Income Parks & Gardens				0	0	0	0	5,000
Transport								
MRDWA Direct Grant				0	0	127,034	127,034	129,767
Income Relating to Rds Mtce				0	0	36,000	36,000	36,000
Income Relating to Licensing				0	0	100	100	0
Economic services								
Area Promotions	0	0	0	0	0	25,000	25,000	0
	0	0	0	0	0	842,254	842,254	3,305,360

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022		(As revenue)	30 Jun 2023	30 Jun 2023			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Recreation and culture								
Queens Jubilee Tree Planting	20,000	0	0	20,000	20,000	20,000	20,000	20,000
Transport								
MRDWA Regional Roadworks				0		291,667	291,667	291,667
Roads to Recovery				0		287,000	287,000	0
Penny West Operations				0		0	0	2,018,877
Economic services								
LRCI Grant Phase II Fuel				0		43,321	43,321	39,383
LRCI Grant Caravan Park	482,688	0		482,688	482,688	643,584	643,584	
	502,688	0	0	502,688	502,688	1,285,572	1,285,572	2,369,927

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

**NOTE 13
TRUST FUND**

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 1 July 2022	Amount Received	Amount Paid	Closing Balance 30 Jun 2023
	\$	\$	\$	\$
BCTIF Training Levy	0	52	0	52
Building Levy	0	227	(227)	0
Nomination Deposit	0	80	(80)	0
Housing Bond	5,600	6,150	(3,200)	8,550
Rates Overpayments & Unknowns	2,433	0	0	2,433
Other Bonds	33,000	255,687	(500)	288,187
	41,033	262,196	(4,007)	299,222

Other Bonds

APA (Rehabilitation)	33,000
Penny West (Security Bond Road Agreement)	250,000
Challenge Drilling (Key Deposit)	100
	283,100

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

**NOTE 14
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.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	2,527,108	331.40% ▲				
Transport	(205,557)	(42.81%) ▼				
Other property and services	18,892	15.44% ▲				
Expenditure from operating activities						
Governance	69,334	21.75% ▲				
Law, order and public safety	27,561	14.19% ▲				
Health	16,348	37.37% ▲				
Housing	13,402	99.66% ▲				
Community amenities	23,338	10.61% ▲				
Other property and services	278,291	81.85% ▲				
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	1,084,355	84.35% ▲				
Proceeds from disposal of assets	56,364	34.79% ▲				
Payments for property, plant and equipment and infrastructure	(459,191)	(12.46%) ▼				
Financing activities						
Transfer from reserves	(891,529)	(78.55%) ▼				

10.2.1 (2)



SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

Detailed Statements

FOR THE PERIOD ENDED 30 JUNE 2023

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
03	031	2	03100		ABC's Reallocated	\$112,131.00	\$112,131.00	\$112,211.27
03	031	2	03102		Valuation Expenses and Title Searches Expense	\$1,200.00	\$1,200.00	\$3,374.30
03	031	2	03103		Debt Collections Costs	\$5,000.00	\$5,000.00	\$2,053.70
Operating Expenditure Total						\$118,331.00	\$118,331.00	\$117,639.27
03	031	3	03104		GRV -Sandstone	(\$17,040.00)	(\$17,040.00)	(\$17,039.75)
03	031	3	03105		Interim Rates Raised	(\$10,000.00)	(\$10,000.00)	(\$9,013.29)
03	031	3	03106		GRV - Transient Workforce Accommodation	(\$25,277.00)	(\$25,277.00)	(\$25,276.88)
03	031	3	03107		UV - Pastoral	(\$42,792.00)	(\$42,792.00)	(\$42,791.63)
03	031	3	03108		UV - Mining	(\$1,228,325.00)	(\$1,228,325.00)	(\$1,229,384.84)
03	031	3	03109		Minimum GRV - Sandstone	(\$6,800.00)	(\$6,800.00)	(\$6,800.00)
03	031	3	03110		Minimum UV - Pastoral	(\$2,130.00)	(\$2,130.00)	(\$2,130.00)
03	031	3	03111		Minimum UV - Mining	(\$22,720.00)	(\$22,720.00)	(\$22,720.00)
03	031	3	03112		Discount Allowed	\$25,000.00	\$25,000.00	\$24,360.89
03	031	3	03114		Penalty Interest Raised on Rates	(\$2,500.00)	(\$2,500.00)	(\$3,350.79)
03	031	3	03115		Rates Written-off	\$0.00	\$0.00	\$41.76
03	031	3	03116		Back Rates Levied	\$500.00	\$500.00	\$463.69
03	031	3	03117		Instalment Interest Received	(\$2,500.00)	(\$2,500.00)	(\$2,299.01)
03	031	3	03118		Instalment Administration Fee	(\$2,800.00)	(\$2,800.00)	(\$2,230.00)
03	031	3	03119		Rates Legal Fees Reimbursed	(\$5,000.00)	(\$5,000.00)	(\$1,821.54)
03	031	3	03120		Account Inquiry Charges (Rates Ownership)	\$0.00	\$0.00	(\$654.50)
Operating Income Total						(\$1,342,384.00)	(\$1,342,384.00)	(\$1,340,645.89)
Rate Revenue Total						(\$1,224,053.00)	(\$1,224,053.00)	(\$1,223,006.62)
03	032	2	03200		ABC's Reallocated	\$40,248.00	\$40,248.00	\$40,276.00
Operating Expenditure Total						\$40,248.00	\$40,248.00	\$40,276.00
03	032	3	03201		Grants Commission Grant General	(\$539,720.00)	(\$539,720.00)	(\$2,432,404.00)
03	032	3	03202		Grants Commission Grant Roads	(\$103,400.00)	(\$103,400.00)	(\$691,711.00)
03	032	3	03206		Other General Purpose funding Rounding	\$0.00	\$0.00	(\$0.03)
03	032	3	03207		Interest Received - Municipal Funds	(\$27,500.00)	(\$27,500.00)	(\$39,826.70)
03	032	3	03208		Interest Received - Reserve Funds	(\$79,138.00)	(\$79,138.00)	(\$115,368.27)
Operating Income Total						(\$749,758.00)	(\$749,758.00)	(\$3,279,310.00)
Other General Purpose Funding Total						(\$709,510.00)	(\$709,510.00)	(\$3,239,034.00)
General Purpose Funding Total						(\$1,933,563.00)	(\$1,933,563.00)	(\$4,462,040.62)
04	041	2	04100		Members Travelling Expenses paid	\$7,500.00	\$7,500.00	\$4,505.12
04	041	2	04101		Members Conference Expenses	\$5,000.00	\$5,000.00	\$679.55

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
04	041	2	04102		Council Election Expenses	\$2,500.00	\$2,500.00	\$0.00
04	041	2	04103		President's Allowance paid	\$4,375.00	\$4,375.00	\$4,375.00
04	041	2	04104		Members Refreshments & Receptions Expense	\$5,000.00	\$5,000.00	\$4,223.34
04	041	2	04106		Members - Subscriptions, Donations	\$27,350.00	\$27,350.00	\$21,523.66
04	041	2	04107		Members Insurance	\$35,187.00	\$35,187.00	\$35,187.00
04	041	2	04108		Members Telephone Subsidy Paid	\$3,000.00	\$3,000.00	\$2,875.00
04	041	2	04109		Members Meeting Fees Paid	\$16,750.00	\$16,750.00	\$13,940.00
04	041	2	04110		Public Relations/Presentations	\$5,000.00	\$5,000.00	\$2,715.05
04	041	2	04111		Training Expenses of Members	\$7,500.00	\$7,500.00	\$1,400.00
04	041	2	04112		Maintenance - Council Chambers	\$0.00	\$0.00	\$0.00
04	041	2	04113		ABC's Reallocated	\$17,899.00	\$17,899.00	\$17,911.21
04	041	2	04114		Audit Fees expense	\$50,000.00	\$50,000.00	\$44,528.00
04	041	2	04117		Reallocation of Housing	\$56,727.00	\$56,727.00	\$60,882.20
04	041	2	04118		Strategic Planning Development Expenses	\$75,000.00	\$75,000.00	\$34,708.40
Operating Expenditure Total						\$318,788.00	\$318,788.00	\$249,453.53
Members Of Council Total						\$318,788.00	\$318,788.00	\$249,453.53
Governance Total						\$318,788.00	\$318,788.00	\$249,453.53
05	051	2	05100		Depreciation Relating to Fire Prevention	\$2,835.00	\$2,835.00	\$2,707.11
05	051	2	05105		ABC's Reallocated	\$122,092.00	\$122,092.00	\$122,183.39
05	051	2	05106		Other Expenses	\$2,500.00	\$2,500.00	\$197.75
Operating Expenditure Total						\$127,427.00	\$127,427.00	\$125,088.25
Fire Prevention Total						\$127,427.00	\$127,427.00	\$125,088.25
05	052	2	05203		Canine Control	\$7,500.00	\$7,500.00	\$6,885.30
Operating Expenditure Total						\$7,500.00	\$7,500.00	\$6,885.30
05	052	3	05202		Dog Registration Fees	(\$100.00)	(\$100.00)	(\$410.00)
05	052	3	05205		Cat Registration Fees	(\$50.00)	(\$50.00)	\$0.00
Operating Income Total						(\$150.00)	(\$150.00)	(\$410.00)
Animal Control Total						\$7,350.00	\$7,350.00	\$6,475.30
05	053	2	05300		ABC's Reallocated	\$13,640.00	\$13,640.00	\$13,651.16
05	053	2	05303		CCTV Expenses	\$32,119.00	\$32,119.00	\$7,888.00
Operating Expenditure Total						\$45,759.00	\$45,759.00	\$21,539.16
Other Law, Order & Public Safety Total						\$45,759.00	\$45,759.00	\$21,539.16
05	054	2	05404		Maintenance of Fire Truck	\$4,000.00	\$4,000.00	\$1,930.87
05	054	2	05405		Maintenance of Fire Shed	\$1,000.00	\$1,000.00	\$1,134.48

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
05	054	2	05406		Clothing and Accessories	\$4,000.00	\$4,000.00	\$1,779.00
05	054	2	05408		Other Goods and Services	\$1,500.00	\$1,500.00	\$921.05
05	054	2	05409		Insurances	\$2,979.00	\$2,979.00	\$1,897.78
Operating Expenditure Total						\$13,479.00	\$13,479.00	\$7,663.18
05	054	3	05400		Emergency Services Admin Grant	(\$4,000.00)	(\$4,000.00)	(\$3,859.50)
05	054	3	05401		ESL Operating Grant	(\$7,000.00)	(\$7,000.00)	(\$6,618.80)
Operating Income Total						(\$11,000.00)	(\$11,000.00)	(\$10,478.30)
Emergency Services Levy Total						\$2,479.00	\$2,479.00	(\$2,815.12)
Law, Order & Public Safety Total						\$183,015.00	\$183,015.00	\$150,287.59
07	074	2	07400		ABC's Reallocated	\$13,640.00	\$13,640.00	\$13,651.16
07	074	2	07403		Environmental Health Officer	\$9,000.00	\$9,000.00	\$1,120.09
07	074	2	07404		Analytical Expenses	\$750.00	\$750.00	\$360.00
Operating Expenditure Total						\$23,390.00	\$23,390.00	\$15,131.25
Preventative Services - Administration & Inspection Total						\$23,390.00	\$23,390.00	\$15,131.25
07	075	2	07502		Other Expenses Preventative	\$4,825.00	\$4,825.00	\$464.00
Operating Expenditure Total						\$4,825.00	\$4,825.00	\$464.00
Preventative Services - Pest Control Total						\$4,825.00	\$4,825.00	\$464.00
07	077	2	07700		ABC's Reallocated	\$11,029.00	\$11,029.00	\$11,037.15
07	077	2	07703		Other Expenses	\$4,500.00	\$4,500.00	\$763.54
Operating Expenditure Total						\$15,529.00	\$15,529.00	\$11,800.69
Other Health Total						\$15,529.00	\$15,529.00	\$11,800.69
Health Total						\$43,744.00	\$43,744.00	\$27,395.94
09	091	2	09100		Depreciation Housing	\$83,840.00	\$83,840.00	\$99,859.20
09	091	2	09102		Mtce - 2A Griffith St (Lot 40A)	\$7,450.00	\$7,450.00	\$4,445.10
09	091	2	09103		Mtce - 2B Griffith St (Lot 40B)	\$5,950.00	\$5,950.00	\$3,517.66
09	091	2	09104		Mtce - 8 Griffith St (Lot 37)	\$6,300.00	\$6,300.00	\$4,618.42
09	091	2	09105		Mtce - 12 Griffith Street (Lot 35)	\$7,350.00	\$7,350.00	\$5,787.79
09	091	2	09107		Mtce - 3 Hack Street (Lot 47)	\$8,450.00	\$8,450.00	\$7,990.38
09	091	2	09108		Mtce - 27 Hack Street (Lot 27)	\$2,000.00	\$2,000.00	\$4,167.41
09	091	2	09109		Mtce - 29 Hack St (Lot 536)	\$4,400.00	\$4,400.00	\$4,951.11
09	091	2	09111		Mtce - 31 Hack St (Lot 535)	\$5,800.00	\$5,800.00	\$5,996.22
09	091	2	09112		Mtce - 34-36 Hack St (Lot 55/56)	\$9,650.00	\$9,650.00	\$10,931.60
09	091	2	09113		Mtce - Lot 530 Irvine St (Caravan Park)	\$7,200.00	\$7,200.00	\$8,881.81
09	091	2	09114		Mtce - 1 Mingah (Lot 425)	\$12,850.00	\$12,850.00	\$12,530.74

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
09	091	2	09115		Mtce - 2 Payne St (Lot 120)	\$9,200.00	\$9,200.00	\$7,630.69
09	091	2	09116		Mtce - 6 Hack Street (lot 86)	\$8,000.00	\$8,000.00	\$15,060.18
09	091	2	09117		Mtce - 18 Griffith St (Lot24)	\$7,150.00	\$7,150.00	\$5,521.91
09	091	2	09118		Mtce - 16 Green Street	\$10,750.00	\$10,750.00	\$12,619.88
09	091	2	09119		Mtce - 17 Hack Street	\$10,500.00	\$10,500.00	\$7,453.09
09	091	2	09130		Mtce - 10 Griffiths Street	\$0.00	\$0.00	\$46.08
09	091	2	09120		Specified Building Maintenance			
09	091	2	09120	9102	Specified 2A Griffith St	\$0.00	\$0.00	\$11,795.56
09	091	2	09120	9103	Specified 2B Griffith St	\$0.00	\$0.00	\$9,717.50
09	091	2	09120	9107	Specified 3 Hack St	\$0.00	\$0.00	\$3,890.91
09	091	2	09120	9108	Specified 27 Hack St	\$4,000.00	\$4,000.00	\$4,500.00
09	091	2	09120	9112	Specified 34 Hack St	\$25,000.00	\$25,000.00	\$0.00
09	091	2	09120	9115	Specified 2 Payne St	\$0.00	\$0.00	\$14,581.24
09	091	2	09120	9118	Specified 16 Green St	\$33,448.00	\$33,448.00	\$4,124.48
09	091	2	09120	9119	Specified 17 Hack St	\$10,000.00	\$10,000.00	\$14,124.58
09	091	2	09180		Reallocation of Housing	(\$302,701.00)	(\$302,701.00)	(\$321,584.89)
09	091	2	09190		ABC's Reallocated	\$36,861.00	\$36,861.00	\$36,887.43
Operating Expenditure Total						\$13,448.00	\$13,448.00	\$46.08
09	091	4	09142		Land & Buildings - Staff Housing	\$800,000.00	\$800,000.00	\$155,069.01
Capital Expenditure Total						\$800,000.00	\$800,000.00	\$155,069.01
Staff Housing Total						\$813,448.00	\$813,448.00	\$155,115.09
Housing Total						\$813,448.00	\$813,448.00	\$155,115.09
10	101	2	10100		Other Expenses Sanitation	\$16,000.00	\$16,000.00	\$9,326.34
10	101	2	10103		Tip Maintenance Costs	\$58,200.00	\$58,200.00	\$71,019.15
10	101	2	10105		ABC's Reallocated	\$11,029.00	\$11,029.00	\$11,037.15
10	101	2	10106		Reallocation of Housing	\$11,632.00	\$11,632.00	\$12,484.25
Operating Expenditure Total						\$96,861.00	\$96,861.00	\$103,866.89
10	101	3	10101		Domestic Collection Fees	(\$8,325.00)	(\$8,325.00)	(\$8,510.00)
10	101	3	10104		Domestic Collection (Additional)	(\$740.00)	(\$740.00)	(\$740.00)
10	101	3	10107		Reimbursements/Contributions	(\$50,000.00)	(\$50,000.00)	(\$50,000.00)
Operating Income Total						(\$59,065.00)	(\$59,065.00)	(\$59,250.00)
Sanitation - Household Refuse Total						\$87,796.00	\$87,796.00	\$44,616.89
10	102	2	10200		Expenses Relating to Sanitation - Other	\$14,000.00	\$14,000.00	\$10,843.91
10	102	2	10203		Refuse Collection - Public	\$36,000.00	\$36,000.00	\$31,588.16

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total						\$50,000.00	\$50,000.00	\$42,432.07
Sanitation - Other Total						\$50,000.00	\$50,000.00	\$42,432.07
10	103	2	10300		Expenses Relating to Sewerage	\$3,465.00	\$3,465.00	\$3,345.20
Operating Expenditure Total						\$3,465.00	\$3,465.00	\$3,345.20
10	103	3	10301		Income Relating to Sewerage	(\$1,000.00)	(\$1,000.00)	(\$1,350.00)
Operating Income Total						(\$1,000.00)	(\$1,000.00)	(\$1,350.00)
Sewerage Total						\$2,465.00	\$2,465.00	\$1,995.20
10	106	2	10600		ABC's Reallocated	\$15,480.00	\$15,480.00	\$15,490.79
10	106	2	10605		Expenses Relating to T/Planning and Regional Dev	\$2,500.00	\$2,500.00	\$2,113.50
Operating Expenditure Total						\$17,980.00	\$17,980.00	\$17,604.29
Town Planning & Regional Development Total						\$17,980.00	\$17,980.00	\$17,604.29
10	107	2	10704		Maintenance - Public Conveniences	\$13,300.00	\$13,300.00	\$2,809.31
10	107	2	10705		Cleaning - Other Community Services	\$23,500.00	\$23,500.00	\$14,371.98
10	107	2	10707		Maintenance - Cemetery	\$3,700.00	\$3,700.00	\$2,210.00
10	107	2	10708		Depreciation Other Community Amenities	\$1,170.00	\$1,170.00	\$1,167.52
Operating Expenditure Total						\$41,670.00	\$41,670.00	\$20,558.81
10	107	4	10703		Cemetery - Capital Expenses			
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$7,500.00	\$0.00
Capital Expenditure Total						\$7,500.00	\$7,500.00	\$0.00
Other Community Amenities Total						\$49,170.00	\$49,170.00	\$20,558.81
10	108	2	10802		Community Bus Operations	\$10,000.00	\$10,000.00	\$8,830.92
Operating Expenditure Total						\$10,000.00	\$10,000.00	\$8,830.92
Community Bus Total						\$10,000.00	\$10,000.00	\$8,830.92
Community Amenities Total						\$167,411.00	\$167,411.00	\$136,038.18
11	111	2	11104		Maintenance - Public Hall	\$14,100.00	\$14,100.00	\$12,758.33
11	111	2	11106		Depreciation Public Halls	\$28,450.00	\$28,450.00	\$27,982.33
11	111	2	11107		Art Exhibition Payments to Artists	\$5,000.00	\$5,000.00	\$4,731.00
Operating Expenditure Total						\$47,550.00	\$47,550.00	\$45,471.66
11	111	3	11101		Income Relating to Public Hall	(\$5,500.00)	(\$5,500.00)	(\$4,761.00)
Operating Income Total						(\$5,500.00)	(\$5,500.00)	(\$4,761.00)
11	111	4	11103		Purchase Land & Buildings			
11	111	4	11103	2104	Town Hall Ceiling	\$100,000.00	\$100,000.00	\$51,401.79
Capital Expenditure Total						\$100,000.00	\$100,000.00	\$51,401.79
Public Halls & Civic Centres Total						\$142,050.00	\$142,050.00	\$92,112.45

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	112	2	11200		ABC's Reallocated	\$7,257.00	\$7,257.00	\$7,261.29
11	112	2	11204		Maintenance Water Playground	\$34,900.00	\$34,900.00	\$26,614.26
11	112	2	11205		Depreciation Water Playground	\$20,850.00	\$20,850.00	\$15,599.98
Operating Expenditure Total						\$63,007.00	\$63,007.00	\$49,475.53
Swimming Areas And Beaches Total						\$63,007.00	\$63,007.00	\$49,475.53
11	113	2	11300		Depreciation Other Recreation & Sport	\$95,455.00	\$95,455.00	\$89,474.20
11	113	2	11304		Maintenance - Recreation Centre	\$26,200.00	\$26,200.00	\$9,649.46
11	113	2	11305		Domestic Services	\$5,000.00	\$5,000.00	\$1,022.10
11	113	2	11307		Maintenance - Parks and Reserves			
11	113	2	11307	6151	Oroya Street Gardens	\$10,400.00	\$10,400.00	\$36,513.91
11	113	2	11307	6152	Hack Street Gardens	\$5,620.00	\$5,620.00	\$8,827.67
11	113	2	11307	6153	Admin Centre Gardens	\$5,000.00	\$5,000.00	\$4,829.51
11	113	2	11307	6154	Lefroy Park	\$5,000.00	\$5,000.00	\$6,527.21
11	113	2	11307	6155	Gold & Wool Interpretative Park	\$6,450.00	\$6,450.00	\$7,597.22
11	113	2	11307	6156	Pioneer Park	\$5,000.00	\$5,000.00	\$3,724.94
11	113	2	11307	6157	Community Centre Gardens	\$13,500.00	\$13,500.00	\$8,468.97
11	113	2	11307	6158	Black Range Chapel Gardens	\$7,600.00	\$7,600.00	\$3,138.00
11	113	2	11307	6159	Minors Cottage Gardens	\$2,500.00	\$2,500.00	\$2,553.41
11	113	2	11307	6160	Irvine Street Gardens	\$2,500.00	\$2,500.00	\$1,500.14
11	113	2	11307	6161	Camp School Gardens	\$6,950.00	\$6,950.00	\$14,618.44
11	113	2	11307	6162	By Pass Trees	\$130,000.00	\$130,000.00	\$138,255.17
11	113	2	11308		ABC's Reallocated	\$20,412.00	\$20,412.00	\$20,428.51
11	113	2	11309		Parks and Gardens Tools and Equipment	\$7,500.00	\$7,500.00	\$3,878.55
11	113	2	11314		Reallocation of Housing	\$25,902.00	\$25,902.00	\$27,799.48
Operating Expenditure Total						\$380,989.00	\$380,989.00	\$388,806.89
11	113	3	11301		Income Relating to Other Recreation & Sport	(\$180,000.00)	(\$180,000.00)	(\$170,300.00)
11	113	3	11313		Income from Grants Parks & Gardens	(\$20,000.00)	(\$20,000.00)	(\$25,000.00)
Operating Income Total						(\$200,000.00)	(\$200,000.00)	(\$195,300.00)
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$20,000.00	\$20,000.00	\$0.00
11	113	4	11312		Park & Gardens			
11	113	4	11312	3500	Paving Lefroy Park	\$12,000.00	\$12,000.00	\$5,176.70
11	113	4	11312	3502	Wall & Mural Lefroy Park	\$7,500.00	\$7,500.00	\$3,913.28
Capital Expenditure Total						\$39,500.00	\$39,500.00	\$9,089.98
Other Recreation & Sport Total						\$220,489.00	\$220,489.00	\$202,596.87

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
11	114	2	11400		Depreciation Relating to Television and Rebroadcasting	\$3,150.00	\$3,150.00	\$3,999.92
11	114	2	11404		ABC's Reallocated	\$2,708.00	\$2,708.00	\$2,710.86
11	114	2	11405		Other Expenses	\$2,000.00	\$2,000.00	\$430.12
Operating Expenditure Total						\$7,858.00	\$7,858.00	\$7,140.90
Television And Rebroadcasting Total						\$7,858.00	\$7,858.00	\$7,140.90
11	115	2	11500		ABC's Reallocated	\$70,142.00	\$70,142.00	\$70,192.56
11	115	2	11502		Other Expenses	\$1,000.00	\$1,000.00	\$213.30
Operating Expenditure Total						\$71,142.00	\$71,142.00	\$70,405.86
Libraries Total						\$71,142.00	\$71,142.00	\$70,405.86
11	116	2	11600		ABC's Reallocated	\$25,640.00	\$25,640.00	\$25,656.58
11	116	2	11604		Maintenance - Historic Buildings			
11	116	2	11604	1750	Black Range Church	\$3,798.00	\$3,798.00	\$3,712.43
11	116	2	11604	1751	Miners Cottage	\$2,982.00	\$2,982.00	\$1,688.18
11	116	2	11604	1752	Sandstone Post Office Building	\$137,180.00	\$137,180.00	\$149,297.31
11	116	2	11604	1753	Old Police Lockup	\$1,000.00	\$1,000.00	\$656.10
11	116	2	11604	1754	State Battery Buildings	\$500.00	\$500.00	\$93.00
11	116	2	11607		Depreciation Historic Buildings	\$6,830.00	\$6,830.00	\$10,522.40
Operating Expenditure Total						\$177,930.00	\$177,930.00	\$191,626.00
11	116	4	11651		Historic Buildings Upgrade			
11	116	4	11651	1852	Sandstone Post Office Building	\$15,000.00	\$15,000.00	\$15,408.18
Capital Expenditure Total						\$15,000.00	\$15,000.00	\$15,408.18
Other Culture Total						\$192,930.00	\$192,930.00	\$207,034.18
Recreation & Culture Total						\$697,476.00	\$697,476.00	\$628,765.79
12	121	4	12101		Roads Construction Council			
12	121	4	12101	C0002D	Paynes Find To Sandstone Road Const 44.5 - 45.1 Slk	\$276,606.00	\$276,606.00	\$273,677.67
12	121	4	12101	C0002E	Paynes Find To Sandstone Road Const 181 - 182.3 Slk	\$200,302.00	\$200,302.00	\$207,325.93
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	\$88,492.00	\$88,492.00	\$24,000.17
12	121	4	12103		Regional Road Group			
12	121	4	12103	RG0002	Paynes Find Sandstone Road	\$442,400.00	\$442,400.00	\$471,196.81
12	121	4	12104		Roads to Recovery Construction			
12	121	4	12104	CR0005	Wiluna Rd	\$597,362.00	\$597,362.00	\$545,972.34
12	121	4	12107		Footpath Construction			
12	121	4	12107	CF0019	Hack Street Footpath	\$65,000.00	\$65,000.00	\$0.00
12	121	4	12109		Purchase Furniture & Equipment	\$36,500.00	\$36,500.00	\$36,523.00

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	121	4	12108		Purchase Land and Buildings	\$20,000.00	\$20,000.00	\$20,000.00
Capital Expenditure Total						\$1,726,662.00	\$1,726,662.00	\$1,578,695.92
Streets, Roads, Bridges & Depot Construction Total						\$1,726,662.00	\$1,726,662.00	\$1,578,695.92
12	122	2	12200		Depreciation Streets, Roads, Bridges & Depot Maintenance	\$649,655.00	\$649,655.00	\$727,927.32
12	122	2	12202		Power - Street Lighting	\$8,500.00	\$8,500.00	\$8,451.55
12	122	2	12203		Rural Road Maintenance			
12	122	2	12203	M0002	Paynes-Finds - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$492,093.24
12	122	2	12203	M0003	Menzies - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$137,865.63
12	122	2	12203	M0004	Meekatharra - Sandstone Rd - Maintenance	\$0.00	\$0.00	\$78,196.18
12	122	2	12203	M0005	Sandstone - Wiluna Rd - Maintenance	\$0.00	\$0.00	\$77,138.82
12	122	2	12203	M0007	Youanmi - Mt Magnet Rd - Maintenance	\$0.00	\$0.00	\$49,423.70
12	122	2	12203	M0008	Lake Barlee Access Rd - Maintenance	\$0.00	\$0.00	\$33,067.00
12	122	2	12203	M0010	Sandstone - Yeerlirrie Rd - Maintenance	\$0.00	\$0.00	\$33,000.00
12	122	2	12203	M0016	Gidgee Mine Access Rd - Maintenance	\$0.00	\$0.00	\$13,704.18
12	122	2	12203	M0018	Cogla Downs Rd - Maintenance	\$0.00	\$0.00	\$11,188.11
12	122	2	12203	M0021	Cogla Downs East Rd - Maintenance	\$0.00	\$0.00	\$5,505.27
		2	12203	M0027	Barrambie Station Access Rd - Maintenance	\$0.00	\$0.00	\$46,407.56
12	122	2	12203	M0083	Pindabunna Station Access Rd - Maintenance	\$0.00	\$0.00	\$2,200.00
12	122	2	12203	M0084	Pullagaroo Station Access Rd - Maintenance	\$0.00	\$0.00	\$1,100.00
12	122	2	12203	M0086	Heritage Trail	\$0.00	\$0.00	\$7,660.53
12	122	2	12203	M9998	Rural Road Maintenance (Budget Purposes)	\$918,896.00	\$918,896.00	\$0.00
12	122	2	12204		Maintenance - Depot	\$64,000.00	\$64,000.00	\$68,781.79
12	122	2	12205		Maintenance - Footpaths	\$5,000.00	\$5,000.00	\$1,469.58
12	122	2	12206		Traffic Signs Maintenance	\$43,140.00	\$43,140.00	\$21,220.86
12	122	2	12209		Workshop Equipment	\$5,000.00	\$5,000.00	\$5,952.86
12	122	2	12225		Town Steet Maintenance			
12	122	2	12225	M0019	Hack St - Maintenance	\$0.00	\$0.00	\$3,248.52
12	122	2	12225	M0029	Oroya St - Maintenance	\$0.00	\$0.00	\$3,584.29
12	122	2	12225	M0030	Griffith St - Maintenance	\$0.00	\$0.00	\$529.20
12	122	2	12225	M0033	Griffith St - Maintenance	\$0.00	\$0.00	\$240.47
12	122	2	12225	M0034	Green St - Maintenance	\$0.00	\$0.00	\$313.95
12	122	2	12225	M0035	Rowe St - Maintenance	\$0.00	\$0.00	\$657.16
12	122	2	12225	M0036	Mingah St - Maintenance	\$0.00	\$0.00	\$485.10
12	122	2	12225	M0081	Thaduna St - Maintenance	\$0.00	\$0.00	\$163.95

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
12	122	2	12225	M0082	Irvine St - Maintenance	\$0.00	\$0.00	\$1,173.07
12	122	2	12225	M9999	Town Street Maintenance (Budget Purposes)	\$14,650.00	\$14,650.00	\$0.00
12	122	2	12231		ABC's Reallocated	\$155,505.00	\$155,505.00	\$129,831.91
12	122	2	12232		Reallocation of Housing	\$169,453.00	\$169,453.00	\$178,577.15
Operating Expenditure Total						\$2,033,799.00	\$2,033,799.00	\$2,141,158.95
12	122	3	12201		Other Income Roads	(\$36,000.00)	(\$36,000.00)	(\$36,000.00)
12	122	3	12212		Grant - MRWA Project	(\$291,667.00)	(\$291,667.00)	(\$291,667.00)
12	122	3	12213		Grant - MRWA Direct	(\$127,034.00)	(\$127,034.00)	(\$129,767.00)
12	122	3	12216		Grant - Roads to Recovery	(\$287,000.00)	(\$287,000.00)	\$0.00
Operating Income Total						(\$741,701.00)	(\$741,701.00)	(\$457,434.00)
Streets, Roads, Bridges & Depot Maintenance Total						\$1,292,098.00	\$1,292,098.00	\$1,683,724.95
12	123	2	12304		Loss on Disposal of Asset - Transport	\$2,926.00	\$2,926.00	\$0.00
Operating Expenditure Total						\$2,926.00	\$2,926.00	\$0.00
12	123	3	12303		Profit on Disposal of Asset - Road Plant	(\$317,000.00)	(\$317,000.00)	(\$108,809.65)
Operating Income Total						(\$317,000.00)	(\$317,000.00)	(\$108,809.65)
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$860,000.00	\$860,000.00	\$193,071.26
Capital Expenditure Total						\$860,000.00	\$860,000.00	\$193,071.26
12	123	5	12320		Proceeds on Disposal of Asset - Transport	(\$377,000.00)	(\$377,000.00)	(\$117,045.45)
12	123	5	12321		Realisation on Disposal of Asset - Transport	\$377,000.00	\$377,000.00	\$117,045.45
Capital Income Total						\$0.00	\$0.00	\$0.00
Road Plant Purchases Total						\$545,926.00	\$545,926.00	\$84,261.61
12	126	2	12604		Airport Maintenance	\$36,100.00	\$36,100.00	\$27,348.28
12	126	2	12605		Cleaning - Aerodromes	\$1,000.00	\$1,000.00	\$466.69
12	126	2	12606		Building Maintenance	\$1,500.00	\$1,500.00	\$684.00
Operating Expenditure Total						\$38,600.00	\$38,600.00	\$28,498.97
Aerodromes Total						\$38,600.00	\$38,600.00	\$28,498.97
12	127	2	12700		ABC's Reallocated	\$25,640.00	\$25,640.00	\$25,656.58
Operating Expenditure Total						\$25,640.00	\$25,640.00	\$25,656.58
12	127	3	12701		Income relating to Transport Licencing	(\$100.00)	(\$100.00)	\$0.00
Operating Income Total						(\$100.00)	(\$100.00)	\$0.00
Transport Licencing Total						\$25,540.00	\$25,540.00	\$25,656.58
Transport Total						\$3,628,826.00	\$3,628,826.00	\$3,400,838.03
13	130	2	13000		Post Office Agency Expenses	\$1,500.00	\$1,500.00	\$0.00
13	130	2	13001		Post Office Cost of Sales	\$1,500.00	\$1,500.00	\$1,026.27

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	130	2	13003		ABC's Reallocated	\$60,080.00	\$60,080.00	\$60,123.52
Operating Expenditure Total						\$63,080.00	\$63,080.00	\$61,149.79
13	130	3	13002		Post Office Agency Income	(\$12,000.00)	(\$12,000.00)	(\$9,178.36)
Operating Income Total						(\$12,000.00)	(\$12,000.00)	(\$9,178.36)
Post Office Agency Total						\$51,080.00	\$51,080.00	\$51,971.43
13	131	2	13102		Noxious Weed Control	\$1,000.00	\$1,000.00	\$0.00
13	131	2	13103		Vermin Control	\$14,000.00	\$14,000.00	\$11,489.00
Operating Expenditure Total						\$15,000.00	\$15,000.00	\$11,489.00
Rural Services Total						\$15,000.00	\$15,000.00	\$11,489.00
13	132	2	13200		Employee Costs	\$113,232.00	\$113,232.00	\$82,439.95
13	132	2	13202		Disbursement of consignment stock	\$7,500.00	\$7,500.00	\$5,637.38
13	132	2	13204		ABC's Reallocated	\$88,427.00	\$88,427.00	\$88,491.02
13	132	2	13206		Visitor Centre Building Maintenance	\$29,000.00	\$29,000.00	\$31,492.38
13	132	2	13207		Tourism Development	\$45,000.00	\$45,000.00	\$30,687.03
13	132	2	13208		Depreciation Tourism	\$2,600.00	\$2,600.00	\$2,599.95
13	132	2	13214		Old School Building Maintenance	\$38,000.00	\$38,000.00	\$13,953.01
13	132	2	13215		Geo Tourism Costs	\$0.00	\$0.00	\$22,150.43
13	132	2	13218		Reallocation of Housing	\$22,192.00	\$22,192.00	\$23,817.58
13	132	2	13219		Stock for Resale	\$12,500.00	\$12,500.00	\$11,726.22
Operating Expenditure Total						\$358,451.00	\$358,451.00	\$312,994.95
13	132	3	13201		Income Relating to Tourism & Area Promotion	(\$32,500.00)	(\$32,500.00)	(\$21,776.51)
13	132	3	13203		Commission received on Goods Sold	(\$1,000.00)	(\$1,000.00)	(\$755.82)
13	132	3	13209		Income from Grants	(\$43,321.00)	(\$43,321.00)	(\$39,382.73)
13	132	3	13217		Geo Tourism Reimbursements	\$0.00	\$0.00	\$0.00
13	132	3	13220		Income from Camp School	(\$1,000.00)	(\$1,000.00)	(\$914.55)
Operating Income Total						(\$77,821.00)	(\$77,821.00)	(\$62,829.61)
13	132	4	13210		Purchase Plant & Equipment			
13	132	4	13210	2002	Fuel Tanks 30,000 Lts	\$10,000.00	\$10,000.00	\$9,663.00
Capital Expenditure Total						\$10,000.00	\$10,000.00	\$9,663.00
Tourism & Area Promotion Total						\$290,630.00	\$290,630.00	\$259,828.34
13	133	2	13300		ABC's Reallocated	\$16,353.00	\$16,353.00	\$16,362.33
13	133	2	13303		Other Expenses	\$1,500.00	\$1,500.00	\$0.00
13	133	2	13305		Building Control Others			
13	133	2	13305	7503	Municipal Heritage Inventory	\$7,000.00	\$7,000.00	\$3,602.50

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
Operating Expenditure Total						\$24,853.00	\$24,853.00	\$19,964.83
13	133	3	13301		Income Relating to Building Control (GST Free)	(\$1,500.00)	(\$1,500.00)	(\$514.25)
13	133	3	13304		Income Relating to Building Control (GST Inc)	\$0.00	\$0.00	(\$21.15)
Operating Income Total						(\$1,500.00)	(\$1,500.00)	(\$535.40)
Building Control Total						\$23,353.00	\$23,353.00	\$19,450.58
13	134	2	13400		Employee Costs	\$117,008.00	\$117,008.00	\$153,169.20
13	134	2	13403		Depreciation Caravan Park	\$88,150.00	\$88,150.00	\$36,932.02
13	134	2	13404		ABC's Reallocated	\$58,728.00	\$58,728.00	\$58,913.85
13	134	2	13405		Caravan Park Maintenance	\$142,680.00	\$142,680.00	\$136,216.35
13	134	2	13407		Reallocation of Housing	\$16,794.00	\$16,794.00	\$18,024.23
Operating Expenditure Total						\$423,360.00	\$423,360.00	\$403,255.65
13	134	3	13401		Caravan Park Site Fees	(\$175,000.00)	(\$175,000.00)	(\$160,629.43)
13	134	3	13406		Caravan Park - Other Income	(\$6,000.00)	(\$6,000.00)	(\$4,790.14)
13	134	3	13408		Government Grants	(\$643,584.00)	(\$643,584.00)	\$0.00
Operating Income Total						(\$824,584.00)	(\$824,584.00)	(\$165,419.57)
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$700,000.00	\$5,650.00
Capital Expenditure Total						\$700,000.00	\$700,000.00	\$5,650.00
Caravan Park Total						\$298,776.00	\$298,776.00	\$243,486.08
13	135	2	13506		Plant Nursery Expenses	\$9,000.00	\$9,000.00	\$8,503.13
Operating Expenditure Total						\$9,000.00	\$9,000.00	\$8,503.13
Plant Nursery Total						\$9,000.00	\$9,000.00	\$8,503.13
13	136	2	13600		Expenses Relating to Other Economic Services	\$1,000.00	\$1,000.00	\$1,317.19
13	136	2	13606		Depreciation Other Economic Services	\$10,750.00	\$10,750.00	\$3,669.64
13	136	2	13615		ULP Cost of Sales	\$75,000.00	\$75,000.00	\$76,519.74
13	136	2	13625		Diesel Cost of Sales	\$500,000.00	\$500,000.00	\$497,304.05
13	136	2	13631		Fuel Pump Repairs and Maintenance	\$4,000.00	\$4,000.00	\$2,941.31
13	136	2	13632		Fuel Pump Utilities	\$400.00	\$400.00	\$1,222.05
13	136	2	13635		Fuel Pump Licence Fees	\$500.00	\$500.00	\$0.00
13	136	2	13638		Cash Fuel Purchases (EXP)	\$0.00	\$0.00	\$261.05
13	136	2	13651		Post Office Cafe			
13	136	2	13651	5000	Employee Costs	\$0.00	\$0.00	\$31,987.89
13	136	2	13651	5001	Purchase Of Merchandise	\$5,000.00	\$5,000.00	\$3,236.79
13	136	2	13651	5002	Purchase Of Foods Consumables	\$5,000.00	\$5,000.00	\$9,028.38
13	136	2	13651	5003	Purchase Of Drinks (Soft, Coffee Etc)	\$5,000.00	\$5,000.00	\$3,081.88

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
13	136	2	13652		Post Office Cafe Other Expenditure	\$2,000.00	\$2,000.00	\$5,065.96
13	136	2	13681		Gas Bottles Purchases	\$10,000.00	\$10,000.00	\$7,029.07
Operating Expenditure Total						\$618,650.00	\$618,650.00	\$642,665.00
13	136	3	13610		Sales ULP Fuel	(\$85,000.00)	(\$85,000.00)	(\$83,661.82)
13	136	3	13620		Sales Diesel Fuel	(\$557,500.00)	(\$557,500.00)	(\$560,091.67)
13	136	3	13630		Cash Fuel Purchases (INC)	\$0.00	\$0.00	(\$522.68)
13	136	3	13657		Post Office Cafe Income			
13	136	3	13657	5021	Sale Of Merchandise	(\$5,000.00)	(\$5,000.00)	(\$5,408.22)
13	136	3	13657	5022	Sale Of Foods	(\$5,000.00)	(\$5,000.00)	(\$10,437.54)
13	136	3	13657	5023	Sale Of Drinks	(\$5,000.00)	(\$5,000.00)	(\$6,190.94)
13	136	3	13658		Post Office Cafe Other Income	(\$200.00)	(\$200.00)	\$0.00
13	136	3	13680		Sale of Gas Bottles	(\$8,500.00)	(\$8,500.00)	(\$10,321.15)
13	136	3	13684		Income from Astro Dome	(\$200.00)	(\$200.00)	(\$85.00)
13	136	3	13685		Other Income	(\$4,800.00)	(\$4,800.00)	(\$6,050.00)
Operating Income Total						(\$671,200.00)	(\$671,200.00)	(\$682,769.02)
Other Economic Services Total						(\$52,550.00)	(\$52,550.00)	(\$40,104.02)
Economic Services Total						\$635,289.00	\$635,289.00	\$554,603.39
14	141	2	14111		Private Works Expenditure	\$10,000.00	\$10,000.00	\$12,534.70
Operating Expenditure Total						\$10,000.00	\$10,000.00	\$12,534.70
14	141	3	14100		Private Works Income	(\$12,500.00)	(\$12,500.00)	(\$22,811.82)
Operating Income Total						(\$12,500.00)	(\$12,500.00)	(\$22,811.82)
Private Works Total						(\$2,500.00)	(\$2,500.00)	(\$10,277.12)
14	142	2	14200		Employee Costs	\$112,977.00	\$112,977.00	\$153,665.49
14	142	2	14202		Sick Leave Expense	\$32,700.00	\$32,700.00	\$16,978.60
14	142	2	14203		Annual & LSL & Bonus Payments	\$147,235.00	\$147,235.00	\$147,337.77
14	142	2	14204		Protective Clothing - Outside Staff	\$5,500.00	\$5,500.00	\$5,707.94
14	142	2	14205		Superannuation of Workpersons	\$102,464.00	\$102,464.00	\$109,770.68
14	142	2	14206		Medical Examination Costs	\$500.00	\$500.00	\$456.50
14	142	2	14207		Overheads Allocated to Works	(\$581,881.00)	(\$581,881.00)	(\$526,313.66)
14	142	2	14208		Expendable Stores Expense	\$10,000.00	\$10,000.00	\$1,443.02
14	142	2	14209		Workers Compensation Insurance	\$26,732.00	\$26,732.00	\$26,732.36
14	142	2	14210		Insurance on Works	\$18,470.00	\$18,470.00	\$17,097.91
14	142	2	14211		Freight Charges - Depot Operations	\$5,000.00	\$5,000.00	\$2,215.30
14	142	2	14212		Training - Infrastructure Overheads	\$12,000.00	\$12,000.00	\$13,209.86

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	142	2	14214		Infrastructure Consultancy	\$7,500.00	\$7,500.00	\$7,057.32
14	142	2	14215		Other Expenses	\$17,500.00	\$17,500.00	\$20,624.76
14	142	2	14703		Occupational Health and Safety	\$15,000.00	\$15,000.00	\$4,016.15
Operating Expenditure Total						(\$68,303.00)	(\$68,303.00)	(\$0.00)
Public Works Overheads Total						(\$68,303.00)	(\$68,303.00)	(\$0.00)
14	143	2	14302		Insurance - Plant	\$28,900.00	\$28,900.00	\$25,467.06
14	143	2	14303		Fuel & Oils	\$175,000.00	\$175,000.00	\$311,213.39
14	143	2	14304		Tyres & Tubes	\$12,500.00	\$12,500.00	\$28,229.55
14	143	2	14305		Parts & Repairs	\$127,500.00	\$127,500.00	\$121,599.52
14	143	2	14306		Internal Repair Wages	\$45,000.00	\$45,000.00	\$45,263.79
14	143	2	14307		Licences - Plant	\$11,000.00	\$11,000.00	\$7,830.82
14	143	2	14308		Depreciation Plant	\$562,250.00	\$562,250.00	\$403,676.31
14	143	2	14309		Plant Op Costs Allocated to Works	(\$967,150.00)	(\$967,150.00)	(\$840,170.70)
14	143	2	14310		Plant Depreciation Costs Allocated to Works	\$0.00	\$0.00	(\$176,448.35)
14	143	2	14311		ABC's Reallocated	\$68,303.00	\$68,303.00	\$68,352.92
14	143	2	14312		Expendable Tools	\$5,000.00	\$5,000.00	\$4,985.69
Operating Expenditure Total						\$68,303.00	\$68,303.00	(\$0.00)
Plant Operation Costs Total						\$68,303.00	\$68,303.00	(\$0.00)
14	144	3	14404		Diesel Fuel Rebate	(\$34,000.00)	(\$34,000.00)	(\$38,653.00)
Operating Income Total						(\$34,000.00)	(\$34,000.00)	(\$38,653.00)
Stock Fuels & Oils Total						(\$34,000.00)	(\$34,000.00)	(\$38,653.00)
14	145	2	03211		Bank Fees and Charges	\$13,000.00	\$13,000.00	\$11,315.84
14	145	2	14500		Employee Costs	\$543,579.00	\$543,579.00	\$605,876.83
14	145	2	14501		Administration Office Maintenance	\$37,050.00	\$37,050.00	\$26,525.48
14	145	2	14503		Office Equipment Maintenance	\$2,000.00	\$2,000.00	\$0.00
14	145	2	14504		Telecommunications	\$15,000.00	\$15,000.00	\$9,642.94
14	145	2	14505		Travel & Accommodation	\$12,000.00	\$12,000.00	\$1,959.10
14	145	2	14506		Legal Expenses	\$5,000.00	\$5,000.00	\$309.40
14	145	2	14507		Training Expenses	\$10,000.00	\$10,000.00	\$1,197.56
14	145	2	14508		Printing & Stationery	\$25,000.00	\$25,000.00	\$21,128.84
14	145	2	14509		Fringe Benefits Tax	\$20,000.00	\$20,000.00	\$30,625.20
14	145	2	14510		Conference Expenses	\$10,000.00	\$10,000.00	\$0.00
14	145	2	14515		ABC's Reallocated	(\$993,244.00)	(\$993,244.00)	(\$968,172.90)
14	145	2	14516		Freight Charges	\$5,000.00	\$5,000.00	\$1,133.22

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	145	2	14517		Computer Hardware	\$34,000.00	\$34,000.00	\$30,650.15
14	145	2	14518		Computer Software and Support	\$100,000.00	\$100,000.00	\$78,901.79
14	145	2	14520		Cleaning - Shire Offices	\$7,000.00	\$7,000.00	\$6,617.05
14	145	2	14521		Consultancy Services	\$50,000.00	\$50,000.00	\$39,803.86
14	145	2	14522		Depreciation Administration	\$58,850.00	\$58,850.00	\$57,455.91
14	145	2	14523		Other Expenses Relating to Administration	\$20,000.00	\$20,000.00	\$19,264.29
14	145	2	14545		Loss on Disposal of Asset	\$25,765.00	\$25,765.00	\$25,765.44
Operating Expenditure Total						\$0.00	\$0.00	(\$0.00)
14	145	3	14512		Income relating to Administration	\$0.00	\$0.00	(\$16,344.45)
14	145	3	14543		Profit on Disposal of Asset - Administration	(\$45,821.00)	(\$45,821.00)	(\$52,394.96)
Operating Income Total						(\$45,821.00)	(\$45,821.00)	(\$68,739.41)
14	145	4	14513		Purchase Plant & Equipment	\$165,000.00	\$165,000.00	\$90,347.80
Capital Expenditure Total						\$165,000.00	\$165,000.00	\$90,347.80
14	145	5	14542		Proceeds on Disposal of Asset - Administration	(\$95,000.00)	(\$95,000.00)	(\$79,318.18)
14	145	5	14544		Realisation on Disposal of Asset - Administration	\$95,000.00	\$95,000.00	\$79,318.18
Capital Income Total						\$0.00	\$0.00	\$0.00
Administration Total						\$119,179.00	\$119,179.00	\$21,608.39
14	146	2	14602		Gross Salaries & Wages	\$1,524,317.00	\$1,524,317.00	\$1,732,226.22
14	146	2	14603		Less Sal & Wages Alloc to Works	(\$1,524,317.00)	(\$1,524,317.00)	(\$1,747,226.49)
14	146	2	14605		Workers Compensation Payments	\$30,000.00	\$30,000.00	\$9,111.20
Operating Expenditure Total						\$30,000.00	\$30,000.00	(\$5,889.07)
14	146	3	14221		Workers Compensation Reimbursements	(\$30,000.00)	(\$30,000.00)	(\$10,930.33)
Operating Income Total						(\$30,000.00)	(\$30,000.00)	(\$10,930.33)
Salaries & Wages Total						\$0.00	\$0.00	(\$16,819.40)
14	147	2	14705		Project Works	\$300,000.00	\$300,000.00	\$39,402.14
14	147	2	14719		Emergency Services Leave - Wages	\$0.00	\$0.00	\$39.19
14	147	2	14702		Refunds/Overpayments/Reimbursements	\$0.00	\$0.00	\$803.97
Operating Expenditure Total						\$300,000.00	\$300,000.00	\$40,245.30
Unclassified Total						\$300,000.00	\$300,000.00	\$39,402.14
14	149	4	14941		Transfer to Airport Reserve	\$4,057.00	\$4,057.00	\$6,927.73
14	149	4	14942		Transfer to Building Reserve	\$19,354.00	\$19,354.00	\$35,328.97
14	149	4	14945		Transfer to ITC Reserve	\$51,352.00	\$51,352.00	\$52,305.93
14	149	4	14946		Transfer to Employee Entitlements Reserve	\$3,375.00	\$3,375.00	\$5,520.84
14	149	4	14948		Transfer to Plant Reserve	\$263,598.00	\$263,598.00	\$271,068.77

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Budget	YTD Actual
14	149	4	14949		Transfer to Refuse Disposal Reserve	\$574.00	\$574.00	\$976.97
14	149	4	14950		Transfer to Road and Flood Damage Reserve	\$9,489.00	\$9,489.00	\$16,174.01
14	149	4	14951		Transfer to Housing Reserve	\$7,185.00	\$7,185.00	\$12,244.26
14	149	4	14952		Transfer to Community Development Projects Reserve	\$151,628.00	\$151,628.00	\$144,820.79
Capital Expenditure Total						\$510,612.00	\$510,612.00	\$545,368.27
14	149	5	14902		Transfer From Building Reserve	(\$300,000.00)	(\$300,000.00)	(\$50,399.50)
14	149	5	14908		Transfer From Plant Reserve	(\$635,000.00)	(\$635,000.00)	(\$193,071.26)
14	149	5	14911		Transfer From Housing Reserve	(\$200,000.00)	(\$200,000.00)	\$0.00
Capital Income Total						(\$1,135,000.00)	(\$1,135,000.00)	(\$243,470.76)
Reserve Transfers Total						(\$624,388.00)	(\$624,388.00)	\$301,897.51
Other Property & Services Total						(\$241,709.00)	(\$241,709.00)	\$298,001.68
Grand Total						\$4,312,725.00	\$4,312,725.00	\$1,138,458.60

Capital Expenditure 2022 - 2023

10.2.1 (4)

Prog	SP	Type	COA	Job	Description	Current Budget	YTD Actual	< 10%	11% to 20%	21% to 30%	31% to 40%	41% to 50%	51% to 60%	61% to 70%	71% to 80%	81% to 90%	91% to 100%	> 101%
09	091	4	09142		Land & Buildings - Staff Housing	\$800,000.00	\$155,069.01		19.38%									
10	107	4	10703		Cemetery - Capital Expenses													
10	107	4	10703	4202	Youanmi Cemetery Const	\$7,500.00	\$0.00	0.00%										
11	111	4	11103		Purchase Land & Buildings													
11	111	4	11103	2104	Town Hall Ceiling	\$100,000.00	\$51,401.79											
11	113	4	11311		Progress Memorial Park - Capital Expenditure	\$20,000.00	\$0.00	0.00%										
11	113	4	11312		Park & Gardens													
11	113	4	11312	3500	Paving Lefroy Park	\$12,000.00	\$5,176.70					43.14%						
11	116	4	11651	1852	Sandstone Post Office Building	\$15,000.00	\$15,408.18											102.72%
12	114	5	11313	3502	Wall & Mural Lefroy Park	\$7,500.00	\$3,913.28						52.18%					
12	121	4	12101		Roads Construction Council	\$0.00	\$0.00											
12	121	4	12101	C0002D	Paynes Find to Sandstone Road Const 44.5 - 45.1 Slk	\$276,606.00	\$273,677.67										98.94%	
12	121	4	12101	C0002E	Paynes Find to Sandstone Roac Const 181 - 182.3 Slk	\$200,302.00	\$207,325.93											103.51%
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	\$88,492.00	\$24,000.17			27.12%								
12	121	4	12104		Roads to Recovery Construction													
12	121	4	12104	CR0005	Wiluna Rd	\$597,362.00	\$628,318.05											105.18%
12	121	4	12107	CF0019	Hack Street Footpath	\$65,000.00	\$0.00	0.00%										
12	121	4	12109		Purchase Furniture & Equipment	\$36,523.00	\$36,523.00										100.00%	
12	121	4	12113		Regional Road Group Construction													
12	121	4	12113	RG0002	Paynes Find Sandstone Road 112.89Slk To 117.87Slk	\$442,400.00	\$471,196.81											106.51%
				12108	Purchase Land and Buildings	\$20,000.00	\$20,000.00										100.00%	
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	\$860,000.00	\$193,071.26			22.45%								
13	132	4	13210		Purchase Plant & Equipment													
13	132	4	13210	2002	Fuel Tanks 30,000 Lts	\$10,000.00	\$9,663.00										96.63%	
13	134	4	13412		Caravan Park Infrastructure	\$700,000.00	\$5,650.00	0.81%										
14	145	4	14513		Purchase Plant & Equipment	\$165,000.00	\$90,347.80						54.76%					
14	147	4	14725		Purchase Land & Buildings	\$17,500.00	\$17,079.82										97.60%	
						\$4,441,185.00	\$2,207,822.47					49.71%						
			520		Land	\$0.00	\$0.00											
			521		Buildings	\$1,652,500.00	\$264,608.80											
			523		Furniture & Equipment	\$36,523.00	\$36,523.00											
			525		Plant & Equipment	\$1,035,000.00	\$293,082.06											
			541		Roads	\$1,605,162.00	\$1,604,518.63										99.96%	
			543		Footpaths	\$65,000.00	\$0.00	0.00%										
			545		Aerodrome	\$0.00	\$0.00											
			547		Parks & Ovals	\$39,500.00	\$9,089.98			23.01%								
			549		Other Infrastructure	\$7,500.00	\$0.00	0.00%										
						\$4,441,185.00	\$2,207,822.47					49.71%						

10.2.1 (5) Monthly Investment Register

Compliance

The Investments outlined below have been undertaken in accordance with Council Policy

For the Period Ended: **June 2023**
Date of Compilation: **30/06/2023**

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Rate	Expected Interest	UP TO 31	32 - 60	61 - 90	91 - 120	121 +	Total
Municipal												
BTS	30/06/2022	Bankwest	365	30/06/2023	0.92%	3					354	354
967603	28/04/2023	Bankwest	31	29/06/2023	3.30%	497	177,348					177,348
						500	177,348	0	0	0	354	177,702
Reserve												
966592	28/04/2023	Bankwest	31	29/06/2023	3.30%	14,673	5,235,388					5,235,388
						14,673	5,235,388	0	0	0	0	5,235,388
Trust												
Trust Investment	28/11/2022	Bankwest	183	29/06/2023	2.00%	2,889					288,087	288,087
						2,889	0	0	0	0	288,087	288,087
						18,063	5,412,736	0	0	0	288,441	5,701,177
		Total Funds Invested										



Shire of Sandstone

EFT Payments for the Month of June 2023

EFT	Date	Name	Description	Amount	Bank
EFT9487	01/06/2023	McMahon Burnett Transport	Freight Costs for items Post Office Café and Depot	-849.32	7
EFT9488	01/06/2023	Motorpass Wright Express Australia Pty Ltd - WEX	Fuel for Shire Cars	-1364.20	7
EFT9489	01/06/2023	Natures Botanical Products	Merchandise for Resale - Visitor Centre	-478.90	7
EFT9490	01/06/2023	Totally Workwear	Polo Shirts x 15 for Post Office Cafe	-480.85	7
EFT9491	01/06/2023	Pennant House	Teardrop open" flag for Visitor Centre"	-308.00	7
EFT9492	01/06/2023	Officeworks	Stationery	-290.85	7
EFT9493	01/06/2023	Integrated Ict	Agreement Name: MS365 Licence Refresh for 3 months till February	-1354.98	7
EFT9494	01/06/2023	Kevills Electrical Contracting Pty Ltd	Caravan Park Clean Up and digging of trenches at Pioneer Park	-2783.00	7
EFT9495	01/06/2023	Right Metal Fencing	Fencing materials and installation of fence at Nursing Station	-5159.00	7
EFT9496	01/06/2023	Team Global Express Pty Ltd	Freight Cost plaque bypass trees	-29.82	7
EFT9497	01/06/2023	Geraldton Mower & Repair Specialists	Toro Timecutters 17-1/2 high	-180.00	7
EFT9498	01/06/2023	Department of Fire & Emergency Services	2022/23 ESL Q4 Contribution	-1543.80	7
EFT9499	01/06/2023	WINC Australia Pty Ltd	Photocopier Charges April / May 2023	-915.00	7
EFT9500	01/06/2023	Landgate	Consolidated Mining Tenement Roll	-2284.00	7
EFT9501	01/06/2023	Refuel Australia - Geraldton Fuel - Caltex	Diesel / ULP for Town Bowser and diesel for Depot	-49828.84	7
EFT9502	01/06/2023	WesTrac Pty Ltd	Drum Rollers	-1192.34	7
EFT9503	01/06/2023	PFD Food Services Pty Ltd	Food / Consumables for Cafe	-1432.05	7
EFT9504	01/06/2023	Segafredo Zanetti Australia Pty Ltd	Coffee Beans and Consumables for Post Office Café	-755.37	7
EFT9505	02/06/2023	Joanne Brown	Sales on Commission May 2023	-548.25	7
EFT9506	02/06/2023	Marie Kristine Verdurmen	Sales on Commission May 2023	-21.25	7
EFT9507	02/06/2023	Tegan Brown	Sales on Commission May 2023	-73.10	7
EFT9508	02/06/2023	Margaret Isobel Duhig	Sales on Commission May 2023	-102.00	7
EFT9509	16/06/2023	McMahon Burnett Transport	Freight Costs items for Post Office Café	-946.96	7
EFT9510	16/06/2023	Marketforce	Advertisement Levy Differential Rates, Admin Payroll Officer position, Maintenance Grading Tender	-2571.76	7
EFT9511	16/06/2023	Remote Area Mechanical Services	Maintenance Grading Sandstone - Menzies Rd, Sandstone - Meekatharra Rd and Colga Downs Access Rd	-33880.00	7
EFT9512	16/06/2023	Corsign WA Pty Ltd	Road Traffic Signage	-14172.40	7
EFT9513	16/06/2023	Officeworks	Food Labels for Cafe	-49.58	7
EFT9514	16/06/2023	Sunny Industrial Brushware	Side Broom Fill for Roadsweeper	-366.52	7
EFT9515	16/06/2023	Seivy's Mechanical Services Pty Ltd	Tyres for Western Star	-890.00	7
EFT9516	16/06/2023	VISIT Brands Pty Ltd	Merchandise for Visitor Centre	-3873.54	7



Shire of Sandstone

EFT Payments for the Month of June 2023

EFT	Date	Name	Description	Amount	Bank
EFT9517	16/06/2023	A&K Building and Property Maintenance	Repairs to Hall Ceiling	-33880.00	7
EFT9518	16/06/2023	CJD Equipment Pty Ltd	Filters for Kenworth Truck	-647.57	7
EFT9519	16/06/2023	Bunnings Building Supplies	Hardware for W/Shop / Cafe	-288.73	7
EFT9520	16/06/2023	Bridgestone Service Centre Geraldton	Tyres for Refuse Truck / Bobcat	-2500.00	7
EFT9521	16/06/2023	Rangeview Asset Pty Ltd	Push Gravel Pits	-22852.50	7
EFT9522	16/06/2023	Landgate	Rural UV Revaluation 2022/3 and Gross Rental Vaultatins chargeable	-560.20	7
EFT9523	16/06/2023	BOC Limited	Gas Container Holding May 2023	-118.16	7
EFT9524	16/06/2023	WesTrac Pty Ltd	Parts for Grader	-909.21	7
EFT9525	16/06/2023	Chefmaster Australia	Rubbish bags for Council	-1055.45	7
EFT9526	16/06/2023	Shire of Leonora	Health/Building Services May 2023	-205.35	7
EFT9527	16/06/2023	IT Vision Australia Pty Ltd	Rates Service May 2023	-1650.00	7
EFT9528	16/06/2023	Australias Golden Outback	Annual Subscription 2023/4	-185.00	7
EFT9529	16/06/2023	MTF Mine Maintenance Pty Ltd	Repair Water Tanker	-709.50	7
EFT9530	16/06/2023	Australian Museums & Galleries Association	Subscription 2023/2024	-150.00	7
EFT9531	16/06/2023	Guardian Print & Graphics	Pre-Start books Plant & Equipment	-475.00	7
EFT9532	16/06/2023	Australia Post	Postage May 2023	-164.34	7
EFT9533	16/06/2023	FITZ GERALD STRATEGIES	Annual Subscription 2023/4	-3133.18	7
EFT9534	16/06/2023	AIT Specialists	Review - Fuel Tax Credits May 2023	-704.77	7
EFT9535	16/06/2023	Murchison Hardware t/as Murchison Emporium	Hardware / Water	-311.65	7
EFT9536	16/06/2023	Leisk Hydraulics Plumbing & Gas	Plumbing at Town Hall	-847.00	7
EFT9537	16/06/2023	Transaction Network Services Australia Pty Limited	Credit Card Fee / Monthly Service Fee - Town Bowser	-234.74	7
EFT9538	16/06/2023	Agwest Machinery	Parts for Kubota Generator	-1388.55	7
EFT9539	16/06/2023	PFD Food Services Pty Ltd	Consumables for Cafe	-2334.40	7
EFT9540	16/06/2023	Just Pizza Company	Food Consumables for Post Office Café	-188.20	7
EFT9541	20/06/2023	McMahon Burnett Transport	Freight Costs consumables for Café	-952.03	7
EFT9542	20/06/2023	Remote Area Mechanical Services	Maintenance Grading Sandstone - Meekatharra Rd, Sandstone - Paynes Find Rd	-33880.00	7
EFT9543	20/06/2023	Statewide Cleaning Supplies	Cleaning materials	-1769.14	7
EFT9544	20/06/2023	Australian Taxation Office	ATO Activity Statement May 2023	-13550.00	7
EFT9545	20/06/2023	Refuel Australia - Geraldton Fuel - Caltex	Adblue and Fuel for Town Bowser and Depot	-66908.04	7



Shire of Sandstone

EFT Payments for the Month of June 2023

EFT	Date	Name	Description	Amount	Bank
EFT9546	30/06/2023	Moore Australia (WA) Pty Ltd	Management/Financial Reporting Services	-2310.00	7
EFT9547	30/06/2023	Remote Area Mechanical Services	Maintenance Grading Paynes Find - Sandstone Rd and Lake Barlee Rd	-33880.00	7
EFT9548	30/06/2023	Totally Workwear	Workshop Staff Uniforms	-3191.09	7
EFT9549	30/06/2023	Prompt Safety Solutions	OHS Service	-2552.00	7
EFT9550	30/06/2023	Kevills Electrical Contracting Pty Ltd	Maintenance Services at Caravan Park TV Room, Fire Shed, toilets, Turkey nest on Sandstone - Meekatharra Rd, service to heat pump, hallm tree clearing, grave digging, removal of 9 mile grid, installation of WIFI receiver at Visitor Centre	-9503.16	7
EFT9551	30/06/2023	JH Computer Services	Computer Services and contract charges	-6855.20	7
EFT9552	30/06/2023	Team Global Express Pty Ltd	Freight costs for Caravan Park and Depot	-1916.90	7
EFT9553	30/06/2023	WINC Australia Pty Ltd	Copier Charges	-1071.54	7
EFT9554	30/06/2023	Bunnings Building Supplies	Hooks/Door knobs for School Accommodation	-179.22	7
EFT9555	30/06/2023	Canine Control	Ranger Services 20 & 23 June 2023	-825.00	7
EFT9556	30/06/2023	Midwest Fire Protection Service - Deltazone	Half Yearly Inspection/Service of Fire Equipment	-1387.10	7
EFT9557	30/06/2023	Shire of Leonora	Health/Building Services June 2023	-1026.75	7
EFT9558	30/06/2023	Murchison Jandamarra Groceries PVT LTD	Consumables for Post Office Cafe	-546.29	7
EFT9559	30/06/2023	PFD Food Services Pty Ltd	Consumables for Post Office Cafe	-1076.50	7
EFT9560	30/06/2023	Just Pizza Company	Consumables for Post Office Cafe	-302.20	7
EFT9561	30/06/2023	Trend Holdings P/L t/a Baked Provisions	Consumables for Post Office Cafe	-443.03	7
REPORT TOTALS				-\$388,344.37	

Bank Code Bank Name
7 Bankwest Muni Account

Total
-\$388,344.37 -\$388,344.37



Shire of Sandstone

Direct Debits for the Month of June 2023

Direct Debit	Date	Name	Description	Amount	Bank
DD6052.1	6/06/2023	Hostplus	Payroll deductions	-1235.97	7
DD6052.2	6/06/2023	Colonial First State	Payroll deductions	-39.24	7
DD6052.3	6/06/2023	MLC Masterkey Superannuation	Payroll deductions	-704.88	7
DD6052.4	6/06/2023	AWARE Super	Superannuation contributions	-4460.01	7
DD6052.5	6/06/2023	Australian Super	Superannuation contributions	-2942.12	7
DD6052.6	6/06/2023	Mercer Super Trust	Payroll deductions	-704.88	7
DD6052.7	6/06/2023	Rest Industry Super	Payroll deductions	-1891.31	7
DD6052.8	6/06/2023	MTAA Super	Superannuation contributions	-457.44	7
DD6052.9	6/06/2023	Maritime Super	Superannuation contributions	-356.7	7
DD6059.1	20/06/2023	Hostplus	Payroll deductions	-2923.01	7
DD6059.2	20/06/2023	MLC Masterkey Superannuation	Payroll deductions	-704.88	7
DD6059.3	20/06/2023	AWARE Super	Superannuation contributions	-4531.83	7
DD6059.4	20/06/2023	Australian Super	Superannuation contributions	-2902.12	7
DD6059.5	20/06/2023	Mercer Super Trust	Payroll deductions	-704.88	7
DD6059.6	20/06/2023	Rest Industry Super	Payroll deductions	-3138.48	7
DD6059.7	20/06/2023	MTAA Super	Superannuation contributions	-1014.24	7
DD6059.8	20/06/2023	MyNorth Super Plan	Superannuation contributions	-897.11	7
DD6059.9	20/06/2023	Colonial First State	Superannuation contributions	-18.68	7
DD6052.10	06/06/2023	MyNorth Super Plan	Superannuation contributions	-886.49	7
			Total Super	-30514.27	
DD6061.1	1/06/2023	Telstra Corporation Ltd	Telephone charges	-272.94	7
DD6061.2	6/06/2023	Telstra Corporation Ltd	Telephone Charges	-559.67	7
DD6074.2	28/06/2023	Telstra Corporation Ltd	Telephone Services Charges 8/6/23-7/7/23	-275	7
DD6074.1	21/06/2023	Horizon Power	Oroya Installation Charges May 2023	-791.9	7
			Total	-1899.51	



Shire of Sandstone

Direct Debits for the Month of June 2023

Direct Debit	Date	Name	Description	Amount	Bank
REPORT TOTALS				-32413.78	

Bank Code	Bank Name	Total
7	Bankwest Muni Account	-\$32,413.78



Shire of Sandstone

Cheque Payments for the Month of June 2023

Direct Debit	Date	Name	Description	Amount	Bank
205160	26/06/2023	Vic Taylor	REFUND HOUSING BOND	-500.00	2
205161	26/06/2023	Kevin Haggarty	HOUSING BOND REFUND	-1000.00	2
105578	02/06/2023	Australian Taxation Office	Fringe Benefit Tax Return 01/04/2022 - 31/03/2023	-3955.20	7
105579	26/06/2023	Shire of Sandstone - Staff Deductions	Payroll deductions	-3850.00	7
105580	30/06/2023	Department Of Transport	DoT Cash Abstract May 2023	-30.50	7
REPORT TOTALS				-9335.70	

Bank Code	Bank Name	Total
7	Bankwest Muni Account	-\$7,835.70
2	Bankwest Trust Account	-\$1,500.00
Total		-\$9,335.70

Shire of Sandstone Business Credit Card Reconciliation - June 2023

10.2.2 (D)

Creditor 20725

Business Credit Card - Charlie Brown

Date	Creditor	GL Accounts	Item Description	GST	Amount
7/05/2023	Coles online	5002 296 4016	Food consumables for Post Office Café	\$10.76	\$ 347.48
8/05/2023	Wintersun Hotel	1145050.521	V Taylor 1 night + \$200 deposit	\$33.36	\$ 367.00
9/05/2023	Wintersun Hotel	1145050.521	Refund of \$200 deposit	-\$18.18	\$ (200.00)
9/05/2023	Wintersun Hotel	1145050.521	1 x Meal V Taylor	\$3.27	\$ 36.00
10/05/2023	Shire of Sandstone	1136150	Cash sale of ULP - customer card did not work	\$4.55	\$ 50.00
10/05/2023	Shire of Sandstone	1136150	Cash sale of ULP - customer had no card	\$4.55	\$ 50.00
11/05/2023	Department of Transport	various	Vehicle Licence renewals - Shire fleet	\$652.29	\$ 7,877.40
11/05/2023	Shire of Sandstone	1134050	ULP for caravan park mower	\$4.53	\$ 49.86
12/05/2023	Ocean View Villas	1145050.521	1 night accommodation for B Haggarty	\$15.45	\$ 170.00
13/05/2023	Adobe Acropro	1145180	Adobe Acropro annual subscription	\$31.62	\$ 347.82
16/05/2023	Xpress enterprises	PS016	Hose and fittings for Bobcat	\$13.24	\$ 145.60
17/05/2023	Shire of Sandstone	1136250	Cash sale of Diesel - customer card did not work	\$9.09	\$ 100.00
19/05/2023	Shire of Sandstone	1136150	Cash sale of ULP - customer had no card	\$3.64	\$ 40.00
19/05/2023	Danish Patisserie	5002 296 4016	Food consumables for Post Office Café	\$156.45	\$ 1,720.95
23/05/2023	Seek	1145000.521	Admin/Payroll officer advert	\$32.50	\$ 357.50
25/05/2023	Danish Patisserie	5002 296 4016	Bakery goods for Post Office Café	\$33.30	\$ 366.30
28/05/2023	Coles online	5002 296 4016	Food consumables for Post Office Café	\$9.53	\$ 213.70
31/05/2023	Shire of Sandstone	1136150	Cash sale of ULP - customer had no card	\$9.09	\$ 100.00
1/06/2023	Shire of Sandstone	1136150	Fuel for McMahon Burnett for Forklift	\$9.09	\$ 99.95
2/06/2023	Court 3 Pty Ltd	11450200	3 x workshirts - C Brown	\$15.14	\$ 166.50
2/06/2023	McDonalds Wholesalers	5001 296 4016	Drink Consumables for Post Office Café	\$0.00	\$ 94.68
	Municipal Cash at Bank GEN	1301000	Total Credit Card Purchases		\$ 12,500.74

Authorised by Shire President: _____
Date: _____

Authorised By CEO: _____
Date: _____

**Alice Atkinson Caravan Park Income
For the Period Ended 07 July 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	22/23
July	21,930.19	32,653.67	24,435.55	22,536.91	19,140.02	19,252.29	11,287.28	27,762.49	24,056.37
August	22,489.10	18,679.57	22,676.78	17,235.90	18,144.07	18,793.65	16,696.32	27,210.44	23,862.72
September	15,325.47	13,046.20	18,496.61	16,588.18	18,384.53	13,491.38	17,385.00	26,520.00	21,910.26
October	7,707.52	5,653.16	11,461.64	9,411.81	9,243.66	6,415.45	8,090.46	15,419.06	10,710.55
November	3,224.55	3,508.27	4,323.23	4,633.83	4,270.90	2,438.27	3,130.92	4,181.81	5,588.49
December	2,890.92	2,672.73	1,236.92	3,036.34	2,126.37	1,915.45	2,448.65	2,514.56	3,799.09
January	2,392.74	3,263.66	1,634.42	3,043.18	3,903.65	2,723.68	2,688.21	2,435.47	3,022.72
February	3,515.47	3,296.82	3,066.37	2,439.08	2,910.02	1,666.37	1,597.28	3,834.55	2,206.38
March	6,141.39	5,951.79	4,913.24	5,027.25	3,356.64	2,027.27	4,067.30	6,025.47	7,303.28
April	11,006.37	15,063.17	13,257.30	11,116.32	9,514.10	1,047.28	11,969.12	12,645.45	14,418.17
May	16,026.83	23,453.90	14,765.26	14,088.65	15,029.57	1,309.10	21,865.83	18,234.12	19,139.49
June	21,345.47	26,212.65	16,198.18	17,354.29	17,029.77	5,949.07	23,297.95	20,504.07	24,611.91
	133,996.02	153,455.59	136,465.50	126,511.74	123,053.30	77,029.26	124,524.32	167,287.49	160,629.43

July	11,287.28	27,762.49	24,056.37	86.65%
August	27,983.60	54,972.93	47,919.09	87.17%
September	45,368.60	81,492.93	69,829.35	85.69%
October	53,459.06	96,911.99	80,539.90	83.11%
November	56,589.98	101,093.80	86,128.39	85.20%
December	59,038.63	103,608.36	89,927.48	86.80%
January	61,726.84	106,043.83	92,950.20	87.65%
February	63,324.12	109,878.38	95,156.58	86.60%
March	67,391.42	115,903.85	102,459.86	88.40%
April	79,360.54	128,549.30	116,878.03	90.92%
May	101,226.37	146,783.42	136,017.52	92.67%
June	124,524.32	167,287.49	160,629.43	96.02%

**Fuel Income Town Fuel Sales
For the Period Ended 07 July 2023**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<i>July</i>	41,263.96	50,939.78	39,075.10	55,704.51	48,979.12	56,168.05	64,883.03	80,491.25	84,140.10
<i>August</i>	37,407.46	38,632.96	44,613.64	55,757.86	45,682.83	71,189.96	78,012.77	65,526.00	72,064.88
<i>September</i>	25,910.32	23,186.43	47,618.57	65,107.58	54,266.51	45,894.60	53,027.65	63,274.16	57,528.74
<i>October</i>	18,971.66	20,692.40	32,569.00	41,844.12	39,110.50	37,514.36	42,635.15	51,300.63	59,016.74
<i>November</i>	11,392.14	15,434.05	24,804.85	54,432.02	18,652.83	23,349.11	53,535.93	32,376.33	50,336.04
<i>December</i>	9,755.01	16,511.07	21,542.96	33,328.07	14,660.87	23,971.03	54,381.80	18,836.34	24,560.40
<i>January</i>	10,397.25	8,747.95	19,604.18	19,899.18	14,010.36	23,527.89	39,526.68	23,904.86	21,959.27
<i>February</i>	8,228.65	9,674.37	14,865.81	18,041.82	17,779.41	40,139.88	22,545.37	33,069.62	39,592.67
<i>March</i>	9,058.38	16,669.54	19,912.57	27,745.89	19,029.69	44,538.00	28,708.51	39,892.26	29,361.99
<i>April</i>	24,081.02	23,719.17	32,477.99	41,489.51	29,127.88	24,783.26	45,195.37	56,977.11	54,227.13
<i>May</i>	32,577.22	32,980.86	49,949.19	38,782.66	42,613.52	25,615.14	41,617.33	74,720.65	62,024.95
<i>June</i>	31,478.66	34,996.72	47,074.31	41,564.04	37,940.25	48,480.77	58,959.46	65,343.51	88,940.58
	260,521.73	292,185.30	394,108.17	493,697.26	381,853.77	465,172.05	583,029.05	605,712.72	643,753.49

<i>July</i>	64,883.03	80,491.25	84,140.10	104.53%
<i>August</i>	142,895.80	146,017.25	156,204.98	106.98%
<i>September</i>	195,923.45	209,291.41	213,733.72	102.12%
<i>October</i>	238,558.60	260,592.04	272,750.46	104.67%
<i>November</i>	292,094.53	292,968.37	323,086.50	110.28%
<i>December</i>	346,476.33	311,804.71	347,646.90	111.50%
<i>January</i>	386,003.01	335,709.57	369,606.17	110.10%
<i>February</i>	408,548.38	368,779.19	409,198.84	110.96%
<i>March</i>	437,256.89	408,671.45	438,560.83	107.31%
<i>April</i>	482,452.26	465,648.56	492,787.96	105.83%
<i>May</i>	524,069.59	540,369.21	554,812.91	102.67%
<i>June</i>	583,029.05	605,712.72	643,753.49	106.28%

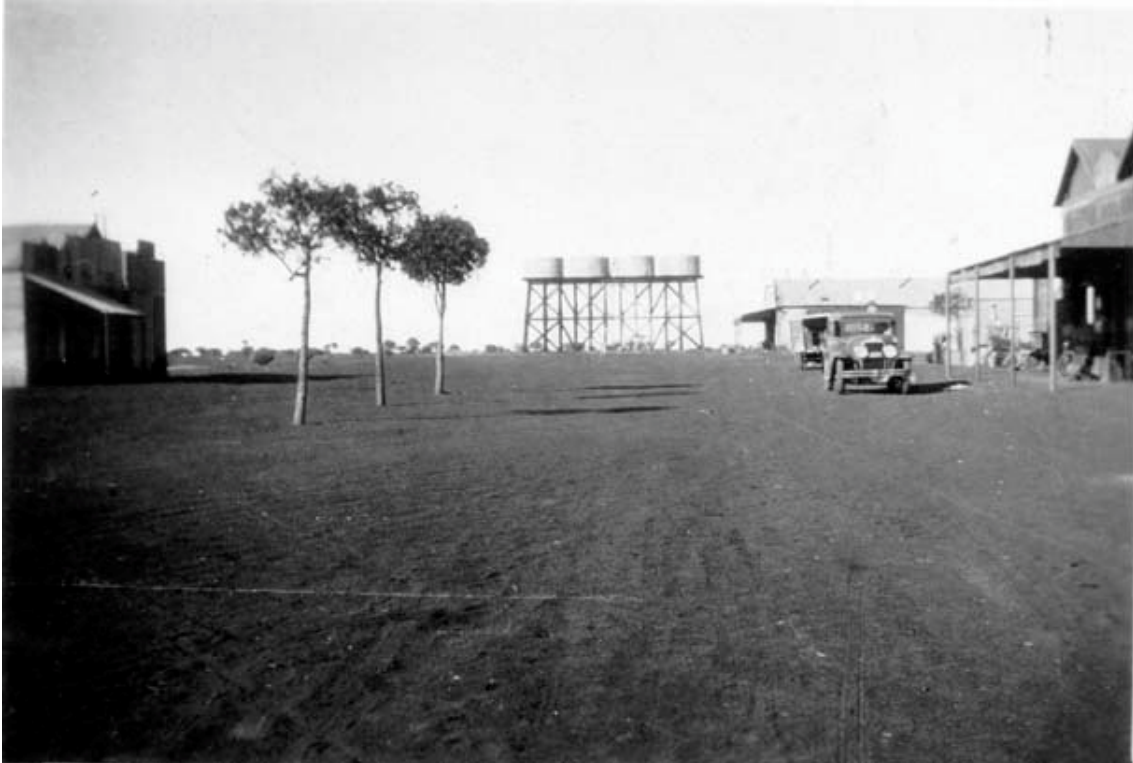
Rates Outstanding Report
30/06/2023

COA	Description	Actual Bal	Arrears	Totals
30200	Rates Debtors	\$29,248.29		\$29,248.29
30202	Rubbish Debtors	\$0.00		\$0.00
30204	ESL Rates Debtors	\$596.51		\$596.51
40105	Excess Rates	(\$30,672.40)		(\$30,672.40)
		<u>(\$827.60)</u>		<u>(\$827.60)</u>

30/06/2023

Code	Description	Levied	Arrears	Amount Outstanding
1	Rates	\$1,346,143.10	\$24,951.71	\$25,487.18
5	Legal Charges			\$2,003.70
7	Penalty Surcharge		\$4,002.97	\$1,757.41
A01	Emergency Services Levy	\$15,435.00	\$898.75	\$548.00
B20/21	Back Rates			\$0.00
	Back Rates			\$0.00
EX	Excess Receipts		(\$3,228.16)	(\$30,672.40)
S01	Rubbish Domestic	\$8,510.00		\$0.00
S02	Rubbish Domestic	\$740.00		\$0.00
S03	Rubbish Domestic	\$620.00		\$0.00
S97	Legal Fees with GST		\$107.61	\$48.51
		<u>\$1,371,448.10</u>	<u>\$26,732.88</u>	<u>(\$827.60)</u>

SHIRE OF SANDSTONE
2023/2024 ANNUAL BUDGET



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SHIRE OF SANDSTONE
S E R V E T H E P E O P L E

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A welcoming and friendly community recognising our rich heritage and embracing economic opportunity, whilst nurturing our natural and built

SHIRE OF SANDSTONE
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)	1,481,200	1,330,290	1,325,084
Grants, subsidies and contributions	10	144,767	3,305,360	687,254
Fees and charges	14	312,275	425,486	402,015
Interest revenue	11(a)	187,071	160,845	56,638
Other revenue	11(b)	700,450	793,728	668,200
		2,825,763	6,015,709	3,139,191
Expenses				
Employee costs		(802,448)	(753,397)	(399,731)
Materials and contracts		(2,931,756)	(2,602,889)	(2,879,688)
Utility charges		(146,800)	(138,777)	(149,950)
Depreciation	6	(1,594,347)	(1,487,474)	(1,614,835)
Insurance		(162,279)	(128,564)	(151,817)
Other expenditure		(109,775)	(105,353)	(114,875)
		(5,747,405)	(5,216,454)	(5,310,896)
		(2,921,642)	799,255	(2,171,705)
Capital grants, subsidies and contributions	10	1,509,251	2,369,927	1,285,572
Profit on asset disposals	5	357,334	161,205	362,821
Loss on asset disposals		0	(25,765)	(2,926)
		1,866,585	2,505,367	1,645,467
Net result for the period		(1,055,057)	3,304,622	(526,238)
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		(1,055,057)	3,304,622	(526,238)

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

SHIRE OF SANDSTONE
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		1,481,200	1,330,406	1,325,084
Grants, subsidies and contributions		(337,921)	3,293,287	184,566
Fees and charges		312,275	425,486	402,015
Interest revenue		187,071	160,845	56,638
Goods and services tax received		0	(54,301)	0
Other revenue		700,450	793,728	668,200
		2,343,075	5,949,451	2,636,503
Payments				
Employee costs		(802,448)	(729,116)	(398,732)
Materials and contracts		(2,931,756)	(2,280,728)	(2,880,688)
Utility charges		(146,800)	(138,777)	(149,950)
Insurance		(162,279)	(128,564)	(151,817)
Other expenditure		(109,775)	(105,353)	(114,875)
		(4,153,058)	(3,382,538)	(3,696,062)
Net cash provided by (used in) operating activities	4	(1,809,983)	2,566,913	(1,059,559)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,345,000)	(594,214)	(2,742,000)
Payments for construction of infrastructure	5(b)	(1,961,683)	(3,550,140)	(1,717,162)
Capital grants, subsidies and contributions		1,509,251	2,369,927	1,285,572
Proceeds from sale of property, plant and equipment	5(a)	495,000	218,364	472,000
Net cash provided by (used in) investing activities		(2,302,432)	(1,556,063)	(2,701,590)
Net increase (decrease) in cash held		(4,112,415)	1,010,850	(3,761,149)
Cash at beginning of year		9,188,086	8,177,237	8,136,204
Cash and cash equivalents at the end of the year	4	5,075,671	9,188,087	4,375,055

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

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

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
Rates	2(a)	1,481,201	1,330,290	1,325,084
Grants, subsidies and contributions	10	144,767	3,305,360	687,254
Fees and charges	14	312,275	425,486	402,015
Interest revenue	11(a)	187,071	160,845	56,638
Other revenue	11(b)	700,450	793,728	668,200
Profit on asset disposals	5	357,334	161,205	362,821
		3,183,098	6,176,914	3,502,012
Expenditure from operating activities				
Employee costs		(802,448)	(753,397)	(399,731)
Materials and contracts		(2,931,756)	(2,602,889)	(2,879,688)
Utility charges		(146,800)	(138,777)	(149,950)
Depreciation	6	(1,594,347)	(1,487,474)	(1,614,835)
Insurance		(162,279)	(128,564)	(151,817)
Other expenditure		(109,775)	(105,353)	(114,875)
Loss on asset disposals	5	0	(25,765)	(2,926)
		(5,747,405)	(5,242,219)	(5,313,822)
Non-cash amounts excluded from operating activities	3(b)	1,165,788	1,348,636	1,254,940
Amount attributable to operating activities		(1,398,519)	2,283,331	(556,870)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	1,509,251	2,369,927	1,285,572
Proceeds from disposal of assets	5	495,000	218,364	472,000
		2,004,251	2,588,291	1,757,572
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,345,000)	(594,214)	(2,742,000)
Payments for construction of infrastructure	5(b)	(1,961,683)	(3,550,140)	(1,717,162)
		(4,306,683)	(4,144,354)	(4,459,162)
Non-cash amounts excluded from investing activities	3(c)	0	23,940	23,940
Amount attributable to investing activities		(2,302,432)	(1,532,123)	(2,677,650)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	1,095,000	243,471	1,135,000
		1,095,000	243,471	1,135,000
Outflows from financing activities				
Transfers to reserve accounts	8(a)	(440,215)	(545,368)	(504,552)
		(440,215)	(545,368)	(504,552)
Amount attributable to financing activities		654,785	(301,898)	630,448
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,046,166	2,596,855	2,604,072
Amount attributable to operating activities		(1,398,519)	2,283,331	(556,870)
Amount attributable to investing activities		(2,302,432)	(1,532,123)	(2,677,650)
Amount attributable to financing activities		654,785	(301,898)	630,448
Surplus or deficit at the end of the financial year	3	0	3,046,165	0

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

**SHIRE OF SANDSTONE
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 13 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 SANDSTONE
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 SANDSTONE
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										
Townsite		0.069085	34	250,408	17,300	0	0	17,300	16,930	17,039
Transient Workers Facilities		0.390781	4	66,300	25,910	0	0	25,910	25,277	25,277
Pastoral		0.064000	19	686,741	43,951	0	0	43,951	42,792	42,792
Mining		0.282521	183	4,874,662	1,377,195	5,000	500	1,382,695	1,238,044	1,233,326
Total general rates			240	5,878,111	1,464,356	5,000	500	1,469,856	1,323,043	1,318,434
	Minimum									
(ii) Minimum payment		\$								
Townsite		200	34		6,800			6,800	6,800	6,800
Transient Workers Facilities		200	0		0			0	0	0
Pastoral		400	6		2,400			2,400	2,130	2,130
Mining		400	67		26,800			26,800	22,720	22,720
Total minimum payments			107	0	36,000	0	0	36,000	31,650	31,650
Total general rates and minimum payments			347	5,878,111	1,500,356	5,000	500	1,505,856	1,354,693	1,350,084
					1,500,356	5,000	500	1,505,856	1,354,693	1,350,084
Discounts (Refer note 2(f))								(24,625)	(24,361)	(25,000)
Waivers or Concessions (Refer note 2(g))								(30)	(42)	0
Total rates					1,500,356	5,000	500	1,481,201	1,330,290	1,325,084

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 SANDSTONE
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

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 7 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the latter.

Option 3 (Four Instalments)

First instalment to be made on or before 7 September 2023 or 35 days after the date of issue appearing on the rates notice, whichever is later including all arrears and a quarter of the current rates and service charge;

Second instalment to be made on or before 6 November 2023

Third Instalment to be made on or before 5 January 2024

Fourth instalment to be made on or before the 5 March 2024

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	7/09/2023	0	0.00%	7.00%
Option three				
First instalment	7/09/2023	0	0.00%	7.00%
Second instalment	6/11/2023	10	3.00%	7.00%
Third instalment	5/01/2024	10	3.00%	7.00%
Fourth instalment	5/03/2024	10	3.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,285	2,230	2,800
Instalment plan interest earned	2,356	2,299	2,500
Unpaid rates and service charge interest earned	2,750	3,351	2,500
	7,391	7,880	7,800

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Gross Rental Values	Properties within a town boundary with a land use that does not fall within a category of Workers Quarters/Mining.	This rate to contribute to the services desired by community	This is considered to be the base rate above which all other GRV rated properties are assessed.
Workers Quarters/Mini	Applies to properties with a transient workforce accommodation land use.	To maintain relativity comparative to residential properties from a unit of accommodation perspective.	Council preferred option is that workers be housed in normal residential accomodation located within the town boundary.
UV Rural	Consists of Property used predominantly for rural purposes.	This rate to contribute to the services desired by community	This is considered to be the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with land use associated with mining activities.	This rate reflects the cost of servicing mining activity including road infrastructure and other	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services
.			
.			

(d) Differential Minimum Payment

Gross Rental Values	Properties within a town boundary with a land use that does not fall within a category of Workers Quarters/Mining.	This rate to contribute to the services desired by community	This is considered to be the base rate above which all other GRV rated properties are assessed.
Workers Quarters/Mini	Applies to properties with a transient workforce accommodation land use.	To maintain relativity comparative to residential properties from a unit of accommodation	Council preferred option is that workers be housed in normal residential accomodation located within the town boundary.
UV Rural	Consists of Property used predominantly for rural purposes.	This rate to contribute to the services desired by community	This is considered to be the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with land use associated with mining activities.	This rate reflects the cost of servicing mining activity including road infrastructure and other	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of Shire services

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Discount on Early Payment	Rate	3.50%	\$	\$ 24,625	\$ 24,361	\$ 25,000	Full Payment received within 14 dates from date of Issue
				24,625	24,361	25,000	

(g) 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
Small Balances Written off	Rate	Waiver	%	\$	\$ 30	\$ 42	\$ 0		
					30	42	0		

SHIRE OF SANDSTONE
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

Less: current liabilities

Trade and other payables

Contract liabilities

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	5,075,671	9,188,086	4,375,055
	96,495	96,495	98,484
	210,296	210,296	305,705
	5,382,462	9,494,877	4,779,244
	(730,635)	(730,635)	(476,203)
	0	(482,688)	0
	(191,909)	(191,909)	(120,684)
	(922,544)	(1,405,232)	(596,887)
	4,459,918	8,089,645	4,182,357
3(d)	(4,459,919)	(5,043,479)	(4,182,357)
	(1)	3,046,166	0

SHIRE OF SANDSTONE
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

Add: Loss on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

Non-cash movements in non-current assets and liabilities:

- Employee provisions

Non cash amounts excluded from operating activities

Adjustments to investing activities

Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Adjustments to net current assets

Less: Cash - reserve accounts

Add: Current liabilities not expected to be cleared at end of year

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(357,334)	(161,205)	(362,821)
5	0	25,765	2,926
6	1,594,347	1,487,474	1,614,835
	(71,225)	71,225	
	0	(74,623)	
	1,165,788	1,348,636	1,254,940
	0	23,940	23,940
	0	23,940	23,940
8	(4,580,603)	(5,235,388)	(4,303,041)
	120,684	191,909	120,684
	(4,459,919)	(5,043,479)	(4,182,357)

3(e) 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 SANDSTONE
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		\$ 317,721	\$ 3,775,351	\$ (558,435)
Term deposits		4,757,950	5,412,735	4,933,490
Total cash and cash equivalents		5,075,671	9,188,086	4,375,055
Held as				
- Unrestricted cash and cash equivalents	3(a)	495,068	3,952,698	72,014
- Restricted cash and cash equivalents	3(a)	4,580,603	5,235,388	4,303,041
		5,075,671	9,188,086	4,375,055
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		4,580,603	5,235,388	4,303,041
		4,580,603	5,235,388	4,303,041
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	4,580,603	5,235,388	4,303,041
		4,580,603	5,235,388	4,303,041
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,055,057)	3,304,620	(526,238)
Depreciation	6	1,594,347	1,487,474	1,614,835
(Profit)/loss on sale of asset	5	(357,334)	(135,440)	(359,895)
(Increase)/decrease in receivables		0	(46,258)	
(Increase)/decrease in inventories		0	95,409	
Increase/(decrease) in payables		0	254,431	
Increase/(decrease) in contract liabilities		(482,688)	(20,000)	(502,688)
Increase/(decrease) in employee provisions		0	(3,398)	
Capital grants, subsidies and contributions		(1,509,251)	(2,369,927)	(1,285,572)
Net cash from operating activities		(1,809,983)	2,566,911	(1,059,558)

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 SANDSTONE
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												
Buildings - specialised	1,120,000	0	0	0	264,609	22,000	22,000	0	1,675,000	0	0	0
Furniture and equipment	35,000	0	0	0	36,523	1,630		(1,630)	32,000	0	0	0
Plant and equipment	1,190,000	137,666	495,000	357,334	293,082	35,159	196,364	161,205	1,035,000	112,105	472,000	359,895
Total	2,345,000	137,666	495,000	357,334	594,214	58,789	218,364	159,575	2,742,000	112,105	472,000	359,895
(b) Infrastructure												
Infrastructure - roads	1,828,883	0	0	0	3,541,050			0	1,605,162	0	0	0
Infrastructure - footpaths	85,000	0	0	0	0			0	65,000	0	0	0
Infrastructure - parks and ovals	40,300	0	0	0	9,090	11,345		(11,345)	39,500	0	0	0
Infrastructure - Others	7,500	0	0	0	0	8,661		(8,661)	7,500	0	0	0
Other infrastructure - Airport				0	0	4,129		(4,129)	0			0
Total	1,961,683	0	0	0	3,550,140	24,135	0	(24,135)	1,717,162	0	0	0
Total	4,306,683	137,666	495,000	357,334	4,144,354	82,924	218,364	135,440	4,459,162	112,105	472,000	359,895

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

6. DEPRECIATION

By Class

Buildings - non-specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - parks and ovals
 Infrastructure - Others
 Other infrastructure - Airport

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	327,217	299,972	357,815
	3,082	7,052	3,325
	423,695	413,747	588,950
	750,333	646,283	556,560
	7,065	6,375	3,770
	31,425	62,680	41,100
	26,341	26,200	31,725
	25,189	25,165	31,590
	1,594,347	1,487,474	1,614,835
	2,707	2,707	2,835
	99,859	99,859	83,840
	1,168	1,168	1,170
	151,558	151,479	154,735
	834,169	727,927	649,655
	43,202	43,202	101,500
	461,684	461,132	621,100
	1,594,347	1,487,474	1,614,835

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	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	20 to 80 Years
Infrastructure - footpaths	20 Years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - Others	40 Years
Other infrastructure - Airport	10 to 60 Years

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

7. BORROWINGS

(a) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(b) 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.

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

8. 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	251,607	6,530	0	258,137	246,086	5,521	0	251,607	246,086	2,460	0	248,546
(b) Plant Replacement Reserve	1,068,988	282,810	(695,000)	656,798	990,990	271,069	(193,071)	1,068,988	990,990	259,908	(635,000)	615,898
(c) Buildings Reserve	1,395,692	37,490	(200,000)	1,233,182	1,410,763	35,329	(50,400)	1,395,692	1,410,762	14,104	(300,000)	1,124,866
(d) Airport Reserve	303,177	7,860	0	311,037	296,249	6,928	0	303,177	296,249	2,962	0	299,211
(e) Road & Flood Damage Reserve	707,818	18,365	0	726,183	691,644	16,174	0	707,818	691,644	6,915	0	698,559
(f) ICT Reserve	150,914	51,930	0	202,844	98,608	52,306	0	150,914	98,608	50,986	0	149,594
(g) Refuse Disposal Reserve	42,755	1,110	0	43,865	41,778	977	0	42,755	41,778	418	0	42,196
(h) Housing Reserve	535,841	13,900	(200,000)	349,741	523,597	12,244	0	535,841	523,597	5,235	(200,000)	328,832
(i) Community Development Reserve	778,596	20,220	0	798,816	633,775	144,821	0	778,596	633,775	161,564	0	795,339
	5,235,388	440,215	(1,095,000)	4,580,603	4,933,490	545,368	(243,471)	5,235,388	4,933,489	504,552	(1,135,000)	4,303,041

(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 be used to fund annual and long service leave requirements
(b) Plant Replacement Reserve	Ongoing	To be used to used for the purchase of plant
(c) Buildings Reserve	Ongoing	To be used for the construction and maintenance of council buildings
(d) Airport Reserve	Ongoing	To be used to fund Sandstone Airport upgrades
(e) Road & Flood Damage Reserve	Ongoing	To be used to fund road infrastructure and rehabilitation of borrow pits and to fund flood damage
(f) ICT Reserve	Ongoing	To be used to maintain and replace computer systems
(g) Refuse Disposal Reserve	Ongoing	To be used to fund the development of refuse disposal
(h) Housing Reserve	Ongoing	To be used to fund maintenance and replacement of council employee housing requirements
(i) Community Development Reserve	Ongoing	To be used for projects to benefit the community a determined from time to time

9. 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 collections	Kerbside Collection Service	Over time	Payment in advance on an annual basis	None	Adopted by council annually			When Rates Notice is issued
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	fuel, and visitor centre stock	Single point in time	In full in advance.	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
Rates	General Rates	Over time	Payment Dates Adopted by Council	None	Adopted by council annually			When Rates Notice is issued
Other Inspections	Regulatory Food, Health & Safety	Single point in time	Full payment prior to inspection	None				Revenue recognised after inspection occurs
Property hire	Use of halls & facilities	Single point in time	In full in advance.	Refund if event cancelled	Adopted by council annually			on payment of prescribed fees
Commissions	Commissions on licensing	Over time	Payment in Full on sale	None	Set by State Legislation			When assets are controlled.
Reimbursements	Insurance Claims	Single point in time	Payment in arrears for claimable event	None				When Claim is agreed.

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

10. 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

Governance

To Provide a decision making process for the efficient allocation of Scarce resources

ACTIVITIES

Includes the activities of members, council and the administrative support available to the council for the provision of governance of the district. Other costs related to the task of assisting elected members 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 grants and interest revenue

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, provision of meat inspection service, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playground centre, senior citizens centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

Housing

To provide and maintain elderly residents housing

Provision and maintenance of elderly residential housing.

Community amenities

To provide services required by the community

Rubbish Collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban stormwater drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

To help promote the Shire and its economic well-being

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

Other property and services

To monitor and control the Shire's overheads operating account.

Private works operations, plant repairs and operation costs and engineering operating costs.

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

General purpose funding
 Law, order, public safety
 Health
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

Grants, subsidies and contributions

General purpose funding
 Law, order, public safety
 Recreation and culture
 Transport
 Economic services

Capital grants, subsidies and contributions

Recreation and culture
 Transport
 Economic services

Total Income

Expenses

Governance
 General purpose funding
 Law, order, public safety
 Health
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

Total expenses

Net result for the period

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions	1,673,056	1,495,841	1,389,522
General purpose funding	150	410	150
Law, order, public safety	200	200	0
Health	0	227	0
Housing	11,640	63,410	10,065
Community amenities	25,500	180,061	185,500
Recreation and culture	344,667	108,810	317,000
Transport	905,450	881,381	790,200
Economic services	77,667	141,213	122,321
Other property and services			
	3,038,330	2,871,553	2,814,758
Grants, subsidies and contributions	4,000	3,124,115	525,120
General purpose funding	11,000	10,478	10,000
Law, order, public safety	0	5,000	0
Recreation and culture	129,767	165,767	127,134
Transport	0	0	25,000
Economic services			
	144,767	3,305,360	687,254
Capital grants, subsidies and contributions	0	20,000	20,000
Recreation and culture	865,667	2,310,544	578,667
Transport	643,584	39,383	686,905
Economic services			
	1,509,251	2,369,927	1,285,572
Total Income	4,692,348	8,546,840	4,787,584
Expenses	(343,855)	(249,454)	(318,788)
Governance	(169,479)	(157,915)	(158,579)
General purpose funding	(184,949)	(161,176)	(191,665)
Law, order, public safety	(44,767)	(27,396)	(43,744)
Health	0	(46)	0
Housing	(202,116)	(196,638)	(186,976)
Community amenities	(542,181)	(752,927)	(646,976)
Recreation and culture	(2,280,289)	(2,195,315)	(2,031,700)
Transport	(1,654,322)	(1,454,462)	(1,395,394)
Economic services	(325,447)	(46,891)	(340,000)
Other property and services			
Total expenses	(5,747,405)	(5,242,220)	(5,313,822)
Net result for the period	(1,055,057)	3,304,620	(526,238)

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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	142,215	115,368	49,138
- Other funds	39,750	39,827	2,500
Other interest revenue	5,106	5,650	5,000
	<u>187,071</u>	<u>160,845</u>	<u>56,638</u>

* The Shire has resolved not to charge interest under section 6.13 for the late payment of any amount of money.

(b) Other revenue

Reimbursements and recoveries	700,450	793,728	668,200
	<u>700,450</u>	<u>793,728</u>	<u>668,200</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	50,000	44,528	50,000
	<u>50,000</u>	<u>44,528</u>	<u>50,000</u>

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member Cr Walton			
President's allowance	3,500	3,500	3,500
Meeting attendance fees	4,625	4,190	4,625
ICT expenses	500	500	500
	8,625	8,190	8,625
Elected member Cr Hodshon			
Deputy President's allowance	875	875	875
Meeting attendance fees	2,425	1,950	2,425
ICT expenses	500	500	500
Travel and accommodation expenses	1,408	737	1,200
	5,208	4,062	5,000
Elected member Cr Lefroy			
Meeting attendance fees	2,425	2,150	2,425
ICT expenses	500	500	500
Travel and accommodation expenses	2,745	1,839	2,500
	5,670	4,489	5,425
Elected member Cr McQuie			
Meeting attendance fees	2,425	2,225	2,425
ICT expenses	500	500	500
Travel and accommodation expenses	1,913	1,308	2,500
	4,838	4,033	5,425
Elected member Cr Taylor/Vacant			
Meeting attendance fees	2,425	1,675	2,425
ICT expenses	500	500	500
Travel and accommodation expenses	1,253	621	1,300
	4,178	2,796	4,225
Elected member Cr Allison			
Meeting attendance fees	2,425	1,750	2,425
ICT expenses	500	500	500
	2,925	2,250	2,925
Total Elected Member Remuneration	31,444	25,820	31,625
President's allowance	3,500	3,500	3,500
Deputy President's allowance	875	875	875
Meeting attendance fees	16,750	13,940	16,750
ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	7,319	4,505	7,500
	31,444	25,820	31,625

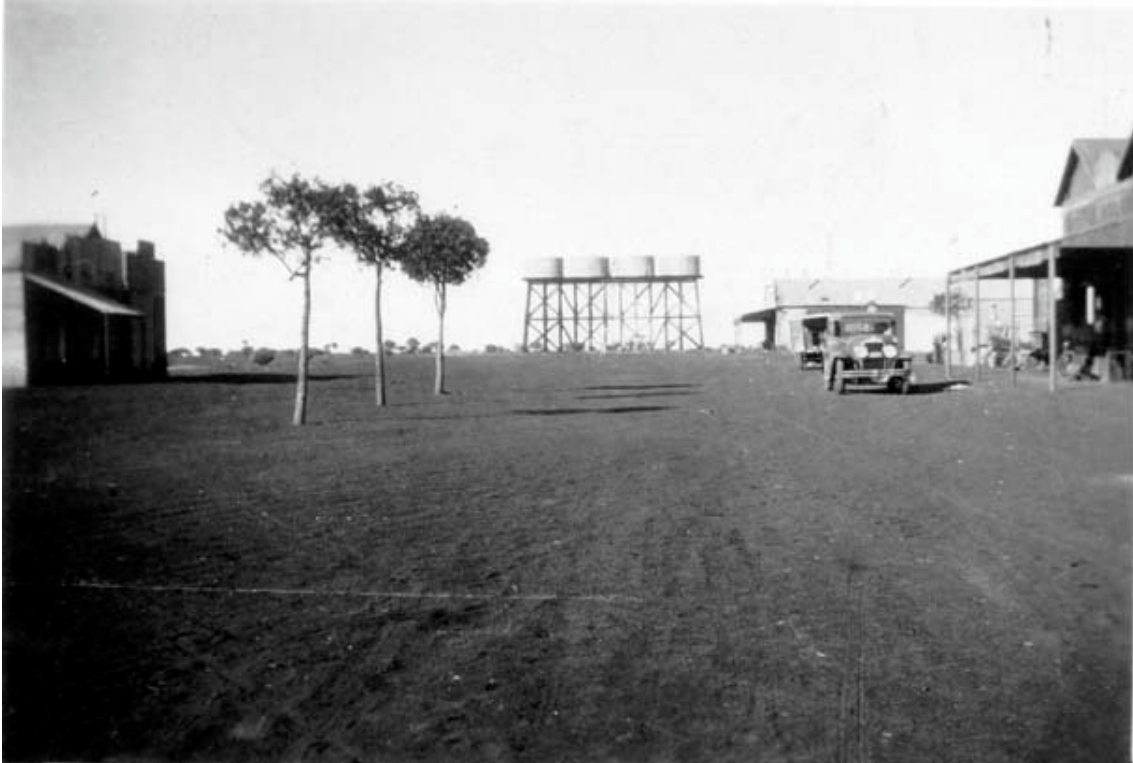
SHIRE OF SANDSTONE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. TRUST FUNDS

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:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Nomination Deposits	0	320	(320)	0
Housing Bonds	5,600	2,500	(2,500)	5,600
Reinstatement Bonds	283,000	0	(33,000)	250,000
Rates	2,433	0		2,433
	291,033	2,820	(35,820)	258,033

SHIRE OF SANDSTONE
2023/2024 ANNUAL BUDGET



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Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
1	11	1	31101		Stock Received Control		327,140
1	11	1	31110		ULP Retail Stock		-1,284
1	11	1	31120		Diesel Fuel Retail Stock		4,478
Assets Total						0	330,334
Current Assets Total						0	330,334
1	13	1	52200		Accumulated Depreciation Buildings	-327,217	-299,972
1	13	1	52400		Accumulated Depreciation Furniture&Equip	-3,082	53,517
1	13	1	52501		Plant & Equipment Disposed	-1,030,649	-153,555
1	13	1	52600		Accumulated Depreciation Plant & Equip	469,288	-193,242
1	13	1	54200		Accumulated Depreciation Roads	-750,333	-646,283
1	13	1	54400		Accumulated Depreciation Footpaths	-7,065	-6,375
1	13	1	54600		Accumulated Depreciation Aerodrome	-25,189	-25,094
1	13	1	54800		Accumulated Depreciation Parks & Ovals	-31,425	-62,525
1	13	1	55000		Accumulated Depreciation Other Infrastructure	-26,341	-25,961
Assets Total						-1,732,013	-1,359,490
Non-Current Assets Total						-1,732,013	-1,359,490
Balance Sheet Total						-1,732,013	-1,029,155

COA Number	Job Number	Mandatory Text
31101		
31110		
31120		
52200		Depreciation of fixed assets
52400		Depreciation of fixed assets
52501		Assets Disposed
52600		Depreciation of fixed assets And Assets Sold
54200		Depreciation of fixed assets
54400		Depreciation of fixed assets
54600		Depreciation of fixed assets
54800		Depreciation of fixed assets
55000		Depreciation of fixed assets

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
3	31	2	03100		ABC's Reallocated	121,771	112,211
3	31	2	03102		Valuation Expenses and Title Searches Expense	1,500	3,374
3	31	2	03103		Debt Collections Costs	2,500	2,054
Operating Expenditure Total						125,771	117,639
3	31	3	03104		GRV -Sandstone	-17,300	-17,040
3	31	3	03105		Interim Rates Raised	-5,000	-9,013
3	31	3	03106		GRV - Transient Workforce Accommodation	-25,910	-25,277
3	31	3	03107		UV - Pastoral	-43,951	-42,792
3	31	3	03108		UV - Mining	-1,377,194	-1,229,385
3	31	3	03109		Minimum GRV - Sandstone	-6,800	-6,800
3	31	3	03110		Minimum UV - Pastoral	-2,400	-2,130
3	31	3	03111		Minimum UV - Mining	-26,800	-22,720
3	31	3	03112		Discount Allowed	24,625	24,361
3	31	3	03114		Penalty Interest Raised on Rates	-2,750	-3,351
3	31	3	03115		Rates Written-off	30	42
3	31	3	03116		Back Rates Levied	-500	464
3	31	3	03117		Instalment Interest Received	-2,356	-2,299
3	31	3	03118		Instalment Administration Fee	-2,285	-2,230
3	31	3	03119		Rates Legal Fees Reimbursed	-2,500	-1,822
3	31	3	03120		Account Inquiry Charges (Rates Ownership)		-655
Operating Income Total						-1,491,091	-1,340,646
Rate Revenue Total						-1,365,320	-1,223,007

COA Number	Job Number	Mandatory Text
03100		ABC's Allocated
03102		Valuation Expenses
03103		Recoupable Costs
03104		GRV rates
03105		Interims Raised
03106		GRV Differential
03107		UV Pastoral
03108		UV Mining Rates
03109		GRV Minimums
03110		UV Minimums Pastoral
03111		UV Minimums Mining
03112		Discount Allowed
03114		Penalty on Unpaid Rates
03115		Minor Value Rates W/Off
03116		Back Rates Levied
03117		Instalment Interest
03118		Instalment Admin Fee
03119		Rates Legal Reimbursed
03120		

Shire of Sandstone
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For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
3	32	2	03200		ABC's Reallocated	43,708	40,276
Operating Expenditure Total						43,708	40,276
3	32	3	03201		Grants Commission Grant General	-2,000	-2,432,404
3	32	3	03202		Grants Commission Grant Roads	-2,000	-691,711
3	32	3	03206		Other General Purpose funding Rounding		-0
3	32	3	03207		Interest Received - Municipal Funds	-39,750	-39,827
3	32	3	03208		Interest Received - Reserve Funds	-142,215	-115,368
Operating Income Total						-185,965	-3,279,310
Other General Purpose Funding Total						-142,257	-3,239,034
General Purpose Funding Total						-1,507,577	-4,462,041

COA Number	Job Number	Mandatory Text
03200		ABC's Allocated
03201		23/24 FAG Grant 100% Paid June 23
03202		23/24 FAG Grant 100% Paid June 23
03206		
03207		Interest on TD's
03208		Interest on TD's

Shire of Sandstone
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For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
4	41	2	04100		Members Travelling Expenses paid	7,500	4,505
4	41	2	04101		Members Conference Expenses	5,000	680
4	41	2	04102		Council Election Expenses	11,000	
4	41	2	04103		President's Allowance paid	4,375	4,375
4	41	2	04104		Members Refreshments & Receptions Expense	5,500	4,223
4	41	2	04106		Members - Subscriptions, Donations	29,650	21,524
4	41	2	04107		Members Insurance	40,000	35,187
4	41	2	04108		Members Telephone Subsidy Paid	3,000	2,875
4	41	2	04109		Members Meeting Fees Paid	16,750	13,940
4	41	2	04110		Public Relations/Presentations	5,000	2,715
4	41	2	04111		Training Expenses of Members	5,000	1,400
4	41	2	04113		ABC's Reallocated	19,437	17,911
4	41	2	04114		Audit Fees expense	50,000	44,528
4	41	2	04117		Reallocation of Housing	66,643	60,882
4	41	2	04118		Strategic Planning Development Expenses	75,000	34,708
Operating Expenditure Total						343,855	249,454
Members Of Council Total						343,855	249,454
Governance Total						343,855	249,454

COA Number	Job Number	Mandatory Text
04100		Members Travel to Council & Committee
04101		Member conference expenses
04102		Election Costs WAEC
04103		Presidents & Deputys Allowance
04104		Refreshments & Receptions
04106		Subs Murchison Zone \$2800; WALGA \$22000; Fitz Gerald IR \$2850; Others \$2000
04107		Insurance Costs
04108		Communications Subsidy
04109		Sitting Fees; Council: Pres 1 x 11 @ \$400; Crs 5 x 11 @ \$200 Committee 6 x 3 @ \$75
04110		Public Relations
04111		Members Training
04113		ABC's Allocated
04114		Audit Fees
04117		Reallocation of Housing
04118		Strategic Planning expenses

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
5	51	2	05100		Depreciation Relating to Fire Prevention	2,707	2,707
5	51	2	05105		ABC's Reallocated	132,594	122,183
5	51	2	05106		Other Expenses	2,500	198
Operating Expenditure Total						137,801	125,088
Fire Prevention Total						137,801	125,088

COA Number	Job Number	Mandatory Text
05100		Depreciation of fixed assets
05105		ABC's Allocated
05106		Fire Control Other Expenses

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
5	52	2	05203		Canine Control	6,000	6,885
Operating Expenditure Total						6,000	6,885
5	52	3	05202		Dog Registration Fees	-100	-410
5	52	3	05205		Cat Registration Fees	-50	
Operating Income Total						-150	-410
Animal Control Total						5,850	6,475

COA Number	Job Number	Mandatory Text
05203		Dog/Cat control
05202		Dog Registrations
05205		Cat Registrations

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
5	53	2	05300		ABC's Reallocated	14,814	13,651
5	53	2	05303		CCTV Expenses	12,855	7,888
Operating Expenditure Total						27,669	21,539
Other Law Order & Public Safety Total						27,669	21,539

COA Number	Job Number
05300	ABC's Allocated
05303	CCTV expenses

Mandatory Text

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
5	54	2	05404		Maintenance of Fire Truck	4,000	1,931
5	54	2	05405		Maintenance of Fire Shed	1,000	1,134
5	54	2	05406		Clothing and Accessories	4,000	7,207
5	54	2	05408		Other Goods and Services	1,500	921
5	54	2	05409		Insurances	2,979	1,898
Operating Expenditure Total						13,479	13,091
5	54	3	05400		Emergency Services Admin Grant	-4,000	-3,860
5	54	3	05401		ESL Operating Grant	-7,000	-6,619
Operating Income Total						-11,000	-10,478
Emergency Services Levy Total						2,479	2,613
Law, Order & Public Safety Total						173,799	155,716

<i>COA Number</i>	<i>Job Number</i>	<i>Mandatory Text</i>
05404	BFB Truck Maintenance	
05405	BFB shed Maintenance	
05406	BFB PPE Clothing & Equipment	
05408	BFB Other Expenses	
05409	BFB Insurance	
05400	ESL BFB Grant Admin	
05401	ESL BFB Grant	

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
7	74	2	07400		ABC's Reallocated	14,814	13,651
7	74	2	07403		Environmental Health Officer	9,000	1,120
7	74	2	07404		Analytical Expenses	750	360
Operating Expenditure Total						24,564	15,131
Preventative Services - Administration & Inspection Total						24,564	15,131

COA Number	Job Number	Mandatory Text
07400		ABC's Allocated
07403		EHO Expenses Health Officer
07404		Analytical Expenses

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
7	75	2	07502		Other Expenses Preventative	4,725	464
Operating Expenditure Total						4,725	464
Preventative Services - Pest Control Total						4,725	464

COA Number	Job Number	
07502		Other EXPenses

Mandatory Text

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
7	77	2	07700		ABC's Reallocated	11,978	11,037
7	77	2	07703		Other Expenses	3,500	764
Operating Expenditure Total						15,478	11,801
7	77	3	07701		Income Relating to Other Health	-200	-200
Operating Income Total						-200	-200
Other Health Total						15,278	11,601
Health Total						44,567	27,196

COA Number	Job Number	Mandatory Text
07700		ABC's Allocated
07703		All other expenses
07701		Health related income

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
9	91	2	09100		Depreciation Housing	99,859	99,859
9	91	2	09102		Mtce - 2A Griffith St (Lot 40A)	7,795	4,445
9	91	2	09103		Mtce - 2B Griffith St (Lot 40B)	6,445	3,518
9	91	2	09104		Mtce - 8 Griffith St (Lot 37)	6,445	4,618
9	91	2	09105		Mtce - 12 Griffith Street (Lot 35)	7,695	5,788
9	91	2	09107		Mtce - 3 Hack Street (Lot 47)	7,495	7,990
9	91	2	09108		Mtce - 27 Hack Street (Lot 27)	6,445	4,167
9	91	2	09109		Mtce - 29 Hack St (Lot 536)	5,795	4,951
9	91	2	09111		Mtce - 31 Hack St (Lot 535)	5,795	5,996
9	91	2	09112		Mtce - 34-36 Hack St (Lot 55/56)	8,695	10,932
9	91	2	09113		Mtce - Lot 530 Irvine St (Caravan Park)	6,395	8,882
9	91	2	09114		Mtce - 1 Mingah (Lot 425)	7,595	12,531
9	91	2	09115		Mtce - 2 Payne St (Lot 120)	6,472	7,631
9	91	2	09116		Mtce - 6 Hack Street (lot 86)	8,872	15,060
9	91	2	09117		Mtce - 18 Griffith St (Lot24)	6,945	5,522
9	91	2	09118		Mtce - 16 Green Street	6,518	12,620
9	91	2	09119		Mtce - 17 Hack Street	4,945	7,453
9	91	2	09120		Specified Building Maintenance		
9	91	2	09120	9102	Specified 2A Griffith St		11,796
9	91	2	09120	9103	Specified 2B Griffith St		9,718
9	91	2	09120	9106	Specified 21 Griffith St	100,000	
9	91	2	09120	9107	Specified 3 Hack St		3,891
9	91	2	09120	9108	Specified 27 Hack St		4,500
9	91	2	09120	9112	Specified 34 Hack St		
9	91	2	09120	9115	Specified 2 Payne St		14,581
9	91	2	09120	9118	Specified 16 Green St		4,124
9	91	2	09120	9119	Specified 17 Hack St		14,125
9	91	2	09130		Mtce - 10 Griffiths Street	1,500	46
9	91	2	09180		Reallocation of Housing	-351,736	-321,585
9	91	2	09190		ABC's Reallocated	40,030	36,887
Operating Expenditure Total						0	46
9	91	3	09135		All Other Revenue Staff Housing		-827
Operating Income Total						0	-827
9	91	4	09142		Land & Buildings - Staff Housing	400,000	155,069
Capital Expenditure Total						400,000	155,069
Staff Housing Total						400,000	154,288
Housing Total						400,000	154,288

COA Number	Job Number	Mandatory Text
09100		Depreciation of fixed assets
09102		Mtce Housing
09103		Mtce Housing
09104		Mtce Housing
09105		Mtce Housing
09107		Mtce Housing
09108		Mtce Housing
09109		Mtce Housing
09111		Mtce Housing
09112		Mtce Housing
09113		Mtce Housing
09114		Mtce Housing
09115		Mtce Housing
09116		Mtce Housing
09117		Mtce Housing
09118		Mtce Housing
09119		Mtce Housing
09120		
09120	9102	
09120	9103	
09120	9106	Specified Mtce to be ReAllocated
09120	9107	
09120	9108	
09120	9112	
09120	9115	
09120	9118	
09120	9119	
09130		Mtce Housing
09180		Reallocation of Housing
09190		ABC's Allocated
09135		
09142		Construction 1 residence 10 Griffiths Street

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
10	101	2	10100		Other Expenses Sanitation	15,560	9,326
10	101	2	10103		Tip Maintenance Costs	37,010	71,019
10	101	2	10105		ABC's Reallocated	11,978	11,037
10	101	2	10106		Reallocation of Housing	13,666	12,484
Operating Expenditure Total						78,214	103,867
10	101	3	10101		Domestic Collection Fees	-8,740	-8,510
10	101	3	10104		Domestic Collection (Additional)	-740	-740
10	101	3	10107		Reimbursements/Contributions		-50,000
Operating Income Total						-9,480	-59,250
Sanitation - Household Refuse Total						68,734	44,617

<i>COA Number</i>	<i>Job Number</i>	<i>Mandatory Text</i>
10100		Other Expenses
10103		Refuse Site Maintenance
10105		ABC's Allocated
10106		Reallocation of Housing
10101		Refuse Collection 46 @ \$190.00
10104		Domestic Additional 4 @ \$190
10107		

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
10	102	2	10200		Expenses Relating to Sanitation - Other	10,115	10,844
10	102	2	10203		Refuse Collection - Public	33,900	31,588
Operating Expenditure Total						44,015	42,432
10	102	3	10201		Income Relating to Sanitation - Other	-660	-620
Operating Income Total						-660	-620
Sanitation - Other Total						43,355	41,812

COA Number	Job Number	Mandatory Text
10200		Other Expense
10203		Street Bins, Peter Denny Lookout Etc
10201		Non Rateable Collections 2 @ \$330

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
10	103	2	10300		Expenses Relating to Sewerage		
10	103	2	10300	SEW000	General Costs	3,168	3,345
Operating Expenditure Total						3,168	3,345
10	103	3	10301		Income Relating to Sewerage	-1,000	-2,100
Operating Income Total						-1,000	-2,100
Sewerage Total						2,168	1,245

COA	Job	Mandatory Text
Number	Number	
10300		
10300	SEW000	Pump Out Costs
10301		Income associated with Septic Pumpouts

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
10	106	2	10600		ABC's Reallocated	16,811	15,491
10	106	2	10605		Expenses Relating to T/Planning and Regional Dev	2,500	2,114
Operating Expenditure Total						19,311	17,604
Town Planning & Regional Development Total						19,311	17,604

COA Number	Job Number
10600	ABC's Allocated
10605	Town Planning advise

Mandatory Text

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
10	107	2	10704		Maintenance - Public Conveniences	12,390	2,809
10	107	2	10705		Cleaning - Other Community Services	28,850	14,372
10	107	2	10707		Maintenance - Cemetery	5,000	2,210
10	107	2	10708		Depreciation Other Community Amenities	1,168	1,168
Operating Expenditure Total						47,408	20,559
10	107	3	10701		Income Relating to Other Community Amenities		-800
Operating Income Total						0	-800
10	107	4	10703		Cemetery - Capital Expenses		
10	107	4	10703	4202	Youanmi Cemetery Const	7,500	
Capital Expenditure Total						7,500	0
Other Community Amenities Total						54,908	19,759

COA Number	Job Number	Mandatory Text
10704		public Toilets Maintenance
10705		Other cleaning
10707		General Maintenance Cemetry
10708		Depreciation of fixed assets
10701		
10703		
10703	4202	Signage Youanmi Cemetery

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
10	108	2	10802		Community Bus Operations	10,000	8,831
Operating Expenditure Total						10,000	8,831
10	108	3	10801		Community Bus Fees	-500	-1,390
Operating Income Total						-500	-1,390
Community Bus Total						9,500	7,441
Community Amenities Total						197,976	132,478

COA Number	Job Number	Mandatory Text
10802		Community Bus Operations
10801		Hire Community Bus

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
11	111	2	11104		Maintenance - Public Hall	14,585	12,758
11	111	2	11106		Depreciation Public Halls	27,982	27,982
11	111	2	11107		Art Exhibition Payments to Artists	5,000	4,731
Operating Expenditure Total						47,567	45,472
11	111	3	11101		Income Relating to Public Hall	-5,500	-4,761
Operating Income Total						-5,500	-4,761
11	111	4	11103		Purchase Land & Buildings		
11	111	4	11103	2104	Town Hall Ceiling	20,000	51,402
Capital Expenditure Total						20,000	51,402
Public Halls & Civic Centres Total						62,067	92,112

<i>COA Number</i>	<i>Job Number</i>		<i>Mandatory Text</i>
11104		Maintenance town hall	
11106		Depreciation of fixed assets	
11107		Art Exhibitions Sale of items	
11101		Income associated with Art Show & other Hires	
11103			
11103	2104	Repairs / Upgrades to Town Hall	

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
11	112	2	11200		ABC's Reallocated	7,880	7,261
11	112	2	11204		Maintenance Water Playground	34,350	26,614
11	112	2	11205		Depreciation Water Playground	15,600	15,600
Operating Expenditure Total						57,830	49,476
Swimming Areas and Beaches Total						57,830	49,476

COA Number	Job Number	Mandatory Text
11200	ABC's Allocated	
11204	Water Park Maintenance	
11205	Depreciation of fixed assets	

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
11	113	2	11300		Depreciation Other Recreation & Sport	89,554	89,474
11	113	2	11304		Maintenance - Recreation Centre	21,340	9,649
11	113	2	11305		Domestic Services		1,022
11	113	2	11307		Maintenance - Parks and Reserves		
11	113	2	11307	6151	Oroya Street Gardens	15,950	36,514
11	113	2	11307	6152	Hack Street Gardens	7,800	8,828
11	113	2	11307	6153	Admin Centre Gardens	7,800	4,830
11	113	2	11307	6154	Lefroy Park	7,800	6,527
11	113	2	11307	6155	Gold & Wool Interpretative Park	7,800	7,597
11	113	2	11307	6156	Pioneer Park	7,800	3,725
11	113	2	11307	6157	Community Centre Gardens	7,800	8,469
11	113	2	11307	6158	Black Range Chapel Gardens	7,800	3,138
11	113	2	11307	6159	Minors Cottage Gardens	7,800	2,553
11	113	2	11307	6160	Irvine Street Gardens	7,800	1,500
11	113	2	11307	6161	Camp School Gardens	9,100	14,618
11	113	2	11307	6162	By Pass Trees	9,725	138,255
11	113	2	11308		ABC's Reallocated	22,169	20,429
11	113	2	11309		Parks and Gardens Tools and Equipment	7,500	3,879
11	113	2	11314		Reallocation of Housing	30,430	27,799
Operating Expenditure Total						275,968	388,807
11	113	3	11301		Income Relating to Other Recreation & Sport	-20,000	-170,455
11	113	3	11313		Income from Grants Parks & Gardens		-25,000
Operating Income Total						-20,000	-195,455
11	113	4	11311		Progress Memorial Park - Capital Expenditure	40,300	
11	113	4	11312		Park & Gardens		
11	113	4	11312	3500	Paving Lefroy park		5,177
11	113	4	11312	3502	Wall & Mural Lefroy Park		3,913
Capital Expenditure Total						40,300	9,090
Other Recreation & Sport Total						296,268	202,442

COA Number	Job Number	Mandatory Text
11300		Depreciation of fixed assets
11304		Recreation Grounds Maintenance
11305		Included in 11304
11307		
11307	6151	General Maintenance
11307	6152	General Maintenance
11307	6153	General Maintenance
11307	6154	General Maintenance
11307	6155	General Maintenance
11307	6156	General Maintenance
11307	6157	General Maintenance
11307	6158	General Maintenance
11307	6159	General Maintenance
11307	6160	General Maintenance
11307	6161	General Maintenance
11307	6162	General Maintenance
11308		ABC's Allocated
11309		Contingency
11314		Reallocation of Housing
11301		other Income
11313		
11311		Future Works
11312		
11312	3500	
11312	3502	

Shire of Sandstone
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For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
11	114	2	11400		Depreciation Relating to Television and Rebroadcasting	4,000	4,000
11	114	2	11404		ABC's Reallocated	2,942	2,711
11	114	2	11405		Other Expenses	2,000	430
Operating Expenditure Total						8,942	7,141
Television and Rebroadcasting Total						8,942	7,141

COA Number	Job Number	Mandatory Text
11400		Depreciation of fixed assets
11404		ABC's Allocated
11405		Other Expenditure

Shire of Sandstone
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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
11	115	2	11500		ABC's Reallocated	76,173	70,193
11	115	2	11502		Other Expenses	1,000	213
Operating Expenditure Total						77,173	70,406
Libraries Total						77,173	70,406

COA Number	Job Number
11500	ABC's Allocated
11502	Other Expenditure

Mandatory Text

Shire of Sandstone
Adopted Budget
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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
11	116	2	11600		ABC's Reallocated	27,843	25,657
11	116	2	11604		Maintenance - Historic Buildings		
11	116	2	11604	1750	Black Range Church	12,200	3,712
11	116	2	11604	1751	Miners Cottage	3,736	1,688
11	116	2	11604	1752	Sandstone Post Office Building	18,900	149,297
11	116	2	11604	1753	Old Police Lockup	1,000	656
11	116	2	11604	1754	State Battery	500	93
11	116	2	11607		Depreciation Historic Buildings	10,522	10,522
Operating Expenditure Total						74,701	191,626
11	116	3	11601		Income Relating to Other Culture		-5,000
Operating Income Total						0	-5,000
11	116	4	11651		Historic Buildings Upgrade		
11	116	4	11651	1852	Sandstone Post Office Building		15,408
Capital Expenditure Total						0	15,408
Other Culture Total						74,701	202,034
Recreation & Culture Total						576,981	623,611

COA	Job		Mandatory Text
Number	Number		
11600		ABC's Allocated	
11604			
11604	1750	Resand & Reoil Pews plus Other Expenditure	
11604	1751	General Maintenance	
11604	1752	General Maintenance	
11604	1753	General Maintenance	
11604	1754	General Maintenance	
11607		Depreciation of fixed assets	
11601			
11651			
11651	1852		

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
12	121	4	12101		Roads Construction Council		
12	121	4	12101	C0002	Paynes-Find - Sandstone Road - Construction (Council)		42,130
12	121	4	12101	C0002D	Paynes Find to Sandstone Road Const 44.5 - 45.1 SLK		273,678
12	121	4	12101	C0002E	Paynes Find to Sandstone Road Const 181 - 182.3 SLK	986,083	207,326
12	121	4	12101	C0004A	Sandstone Meekatharra Rd		
12	121	4	12101	C0007	Youanmi - Mt Magnet - Construction (Council)		1,247,775
12	121	4	12101	C0008	Lake Barlee Access Rd - Construction (Council)		728,972
12	121	4	12101	C0010	Yeelirrie Road - Construction (Council)	85,000	24,000
12	121	4	12103		Regional Road Group		
12	121	4	12103	RG0002	Paynes Find Sandstone Road	458,800	471,197
12	121	4	12104		Roads to Recovery Construction		
12	121	4	12104	CR0004	Meekatharra - Sandstone Road - Construction (R2R)	299,000	
12	121	4	12104	CR0005	Wiluna Rd		545,972
12	121	4	12107		Footpath Construction		
12	121	4	12107	CF0019	Hack Street Footpath	85,000	
12	121	4	12108		Purchase Land and Buildings		20,000
12	121	4	12109		Purchase Furniture & Equipment	35,000	36,523
Capital Expenditure Total						1,948,883	3,597,573
Streets Roads Bridges & Depot Construction Total						1,948,883	3,597,573

COA Number	Job Number	Mandatory Text
12101		
12101	C0002	
12101	C0002D	
12101	C0002E	Council Resources 00 SLK to 000 SLK Resheet & Gravel & Drainage improvements
12101	C0004A	
12101	C0007	
12101	C0008	
12101	C0010	Reconstruct Sections
12103		
12103	RG0002	RRG Works xxx SLK to xxx SLK
12104		
12104	CR0004	R2R Section 00 SLK to 00 SLK Drainage and Reformation
12104	CR0005	
12107		
12107	CF0019	Footpath Irvine to Oroya Street
12108		
12109		Erection of Shed

Shire of Sandstone
Adopted Budget
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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
12	122	2	12200		Depreciation Streets, Roads, Bridges & Depot Maintenance	834,169	727,927
12	122	2	12202		Power - Street Lighting	8,500	8,452
12	122	2	12203		Rural Road Maintenance		
12	122	2	12203	M0002	Paynes-Finds - Sandstone Rd - Maintenance		492,093
12	122	2	12203	M0003	Menzies - Sandstone Rd - Maintenance		137,866
12	122	2	12203	M0004	Meekatharra - Sandstone Rd - Maintenance		78,196
12	122	2	12203	M0005	Sandstone - Wiluna Rd - Maintenance		77,139
12	122	2	12203	M0007	Youanmi - Mt Magnet Rd - Maintenance		49,424
12	122	2	12203	M0008	Lake Barlee Access Rd - Maintenance		33,067
12	122	2	12203	M0010	Sandstone - Yeelirrie Rd - Maintenance		33,000
12	122	2	12203	M0016	Gidgee Mine Access Rd - Maintenance		13,704
12	122	2	12203	M0018	Cogla Downs Rd - Maintenance		11,188
12	122	2	12203	M0021	Cogla Downs East Rd - Maintenance		5,505
12	122	2	12203	M0027	Barrambie Station Access Rd - Maintenance		46,408
12	122	2	12203	M0083	Pindabunna Station Access Rd - Maintenance		2,200
12	122	2	12203	M0084	Pullagaroo Station Access Rd - Maintenance		1,100
12	122	2	12203	M0086	Heritage Trail		7,661
12	122	2	12203	M9998	Rural Road Maintenance (Budget Purposes)	962,000	
12	122	2	12204		Maintenance - Depot	32,700	68,782
12	122	2	12205		Maintenance - Footpaths	5,240	1,470
12	122	2	12206		Traffic Signs Maintenance	10,000	21,221
12	122	2	12209		Workshop Equipment	5,000	5,953
12	122	2	12225		Town Steet Maintenance		
12	122	2	12225	M0019	Hack St - Maintenance		3,249
12	122	2	12225	M0029	Oroya St - Maintenance		3,584
12	122	2	12225	M0030	Griffith St - Maintenance		529
12	122	2	12225	M0033	Payne St - Maintenance		240
12	122	2	12225	M0034	Green St - Maintenance		314
12	122	2	12225	M0035	Rowe St - Maintenance		657
12	122	2	12225	M0036	Mingah St - Maintenance		485
12	122	2	12225	M0081	Thaduna St - Maintenance		164
12	122	2	12225	M0082	Irvine St - Maintenance		1,173
12	122	2	12225	M9999	Town Street Maintenance (Budget Purposes)	15,720	
12	122	2	12231		ABC's Reallocated	140,894	129,832
12	122	2	12232		Reallocation of Housing	195,195	178,577
Operating Expenditure Total						2,209,418	2,141,159
12	122	3	12201		Other Income Roads		-2,054,877
12	122	3	12212		Grant - MRWA Project	-291,667	-291,667
12	122	3	12213		Grant - MRWA Direct	-129,767	-129,767
12	122	3	12216		Grant - Roads to Recovery	-574,000	
Operating Income Total						-995,434	-2,476,311
Streets Roads Bridges & Depot Maintenance Total						1,213,984	-335,152

COA Number	Job Number	Mandatory Text
12200		Depreciation of fixed assets
12202		Street Light Costs
12203		
12203	M0002	
12203	M0003	
12203	M0004	
12203	M0005	
12203	M0007	
12203	M0008	
12203	M0010	
12203	M0016	
12203	M0018	
12203	M0021	
12203	M0027	
12203	M0083	
12203	M0084	
12203	M0086	
12203	M9998	Maintenance of Rural Roads
12204		General Mtce Hack Street Depot & Griffith Street Depot
12205		General Maintenance of Footpaths
12206		Purchase of traffic signs
12209		Contingency
12225		
12225	M0019	
12225	M0029	
12225	M0030	
12225	M0033	
12225	M0034	
12225	M0035	
12225	M0036	
12225	M0081	
12225	M0082	
12225	M9999	General Maintenance Town Streets
12231		ABC's Allocated
12232		Reallocation of Housing
12201		
12212		RRG Grant funding
12213		Direct Grant
12216		R2R Grant Funding 2 Years Fundng

Shire of Sandstone
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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
12	123	2	12304		Loss on Disposal of Asset - Transport	0	0
Operating Expenditure Total						0	0
12	123	3	12303		Profit on Disposal of Asset - Road Plant	-344,667	-108,810
Operating Income Total						-344,667	-108,810
12	123	4	12302		Purchase Plant & Equipment - Road Plant Purchases	1,125,000	193,071
Capital Expenditure Total						1,125,000	193,071
12	123	5	12320		Proceeds on Disposal of Asset - Transport	-475,000	-117,045
12	123	5	12321		Realisation on Disposal of Asset - Transport	475,000	117,045
Capital Income Total						0	0
Road Plant Purchases Total						780,333	84,262

COA Number	Job Number	Mandatory Text
12304		
12303		Sale of Assets
12302		Purchase of Equipment
12320		Sale of Asset
12321		Sale of Assets

Shire of Sandstone
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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
12	126	2	12604		Airport Maintenance	40,400	27,348
12	126	2	12605		Cleaning - Aerodromes	1,068	467
12	126	2	12606		Building Maintenance	1,560	684
Operating Expenditure Total						43,028	28,499
Aerodromes Total						43,028	28,499

COA Number	Job Number	Mandatory Text
12604		General Maitenance Airstrip
12605		Cleaning Costs
12606		Building Mtce

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
12	127	2	12700		ABC's Reallocated	27,843	25,657
Operating Expenditure Total						27,843	25,657
12	127	3	12701		Income relating to Transport Licencing		
Operating Income Total						0	0
Transport Licencing Total						27,843	25,657
Transport Total						4,014,071	3,400,838

COA Number	Job Number
12700	ABC's Allocated
12701	

Mandatory Text

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	130	2	13000		Post Office Agency Expenses	1,500	
13	130	2	13001		Post Office Cost of Sales	1,500	1,026
13	130	2	13003		ABC's Reallocated	65,246	60,124
Operating Expenditure Total						68,246	61,150
13	130	3	13002		Post Office Agency Income	-12,000	-9,178
Operating Income Total						-12,000	-9,178
Post Office Agency Total						56,246	51,971

COA Number	Job Number	Mandatory Text
13000		Post Office Expenses
13001		Post Office Sales
13003		ABC's Allocated
13002		Post office Sales & Commission

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	131	2	13102		Noxious Weed Control	1,000	
13	131	2	13103		Vermin Control	15,000	11,489
Operating Expenditure Total						16,000	11,489
13	131	3	13101		Income Relating to Rural Services		-32
Operating Income Total						0	-32
Rural Services Total						16,000	11,457

COA Number	Job Number	Mandatory Text
13102		Noxious Weeds Control
13103		MRVC Fees \$13,000 others \$2,000
13101		

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For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	132	2	13200		Employee Costs	85,876	82,440
13	132	2	13202		Disbursement of consignment stock	7,500	5,637
13	132	2	13204		ABC's Reallocated	96,031	88,491
13	132	2	13206		Visitor Centre Building Maintenance	20,100	31,492
13	132	2	13207		Tourism Development	31,350	30,687
13	132	2	13208		Depreciation Tourism	2,600	2,600
13	132	2	13214		Old School Building Maintenance	11,935	13,953
13	132	2	13215		Geo Tourism Costs	12,795	22,150
13	132	2	13218		Reallocation of Housing	26,072	23,818
13	132	2	13219		Stock for Resale	12,500	10,085
Operating Expenditure Total						306,759	311,354
13	132	3	13201		Income Relating to Tourism & Area Promotion	-15,000	-21,777
13	132	3	13203		Commission received on Goods Sold	-1,000	-756
13	132	3	13209		Income from Grants		-39,383
13	132	3	13217		Geo Tourism Reimbursements		-20,137
13	132	3	13220		Income from Camp School	-1,000	-915
Operating Income Total						-17,000	-82,966
13	132	4	13210		Purchase Plant & Equipment		9,663
13	132	4	13210	2002	Fuel Tanks 30,000 Lts		9,663
Capital Expenditure Total						0	9,663
Tourism & Area Promotion Total						289,759	238,051

COA Number	Job Number	Mandatory Text
13200		Employee Costs
13202		Stock Purchases
13204		ABC's Allocated
13206		Building Maintenance
13207		Contribution GEOTourism \$21,350 Others \$ 10,000
13208		Depreciation of fixed assets
13214		Buildings Maintenance
13215		Employee Costs
13218		Reallocation of Housing
13219		Resale of Stock
13201		Other income
13203		Commission on private Sales
13209		
13217		
13220		Income from Camp School
13210		
13210	2002	

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	133	2	13300		ABC's Reallocated	17,756	16,362
13	133	2	13303		Other Expenses	1,500	
13	133	2	13305		Building Control Others		
13	133	2	13305	7503	Municipal Heritage Inventory		3,603
Operating Expenditure Total						19,256	19,965
13	133	3	13301		Income Relating to Building Control (GST Free)	-1,000	-514
13	133	3	13304		Income Relating to Building Control (GST Inc)		-21
Operating Income Total						-1,000	-535
Building Control Total						18,256	19,429

COA Number	Job Number	Mandatory Text
13300		ABC's Allocated
13303		All other expenses
13305		
13305	7503	
13301		Building fees
13304		

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	134	2	13400		Employee Costs	137,884	153,169
13	134	2	13403		Depreciation Caravan Park	36,932	36,932
13	134	2	13404		ABC's Reallocated	63,775	58,914
13	134	2	13405		Caravan Park Maintenance	134,450	136,216
13	134	2	13407		Reallocation of Housing	19,730	18,024
Operating Expenditure Total						392,771	403,256
13	134	3	13401		Caravan Park Site Fees	-150,000	-160,629
13	134	3	13406		Caravan Park - Other Income	-5,000	-4,790
13	134	3	13408		Government Grants	-643,584	
13	134	3	13409		Camp School Income	-500	
Operating Income Total						-799,084	-165,420
13	134	4	13412		Caravan Park Infrastructure	700,000	5,650
Capital Expenditure Total						700,000	5,650
Caravan Park Total						293,687	243,486

COA Number	Job Number	Mandatory Text
13400		Employee Costs
13403		Depreciation of fixed assets
13404		ABC's Allocated
13405		General Maintenance Caravan Park
13407		Reallocation of Housing
13401		Caravan Park Site Fees
13406		Caravan Park Other Income
13408		Grant Funding LRCIP Stage III
13409		Camp School Income
13412		On Site Accommodation Caravan Park LRCIP Stage III

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	135	2	13506		Plant Nursery Expenses	9,120	8,503
Operating Expenditure Total						9,120	8,503
Plant Nursery Total						9,120	8,503

COA Number	Job Number	
13506		Plant Nursery Expenses

Mandatory Text

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<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
13	136	2	13600		Expenses Relating to Other Economic Services	1,500	1,317
13	136	2	13606		Depreciation Other Economic Services	3,670	3,670
13	136	2	13615		ULP Cost of Sales	75,000	77,804
13	136	2	13625		Diesel Cost of Sales	500,000	492,826
13	136	2	13631		Fuel Pump Repairs and Maintenance	3,500	2,941
13	136	2	13632		Fuel Pump Utilities	900	1,468
13	136	2	13635		Fuel Pump Licence Fees	750	
13	136	2	13638		Cash Fuel Purchases (EXP)		261
13	136	2	13651		Post Office Cafe		
13	136	2	13651	5000	Employee Costs	189,850	31,988
13	136	2	13651	5001	Purchase of Merchandise	2,000	3,237
13	136	2	13651	5002	Purchase of Foods Consumables	25,000	9,184
13	136	2	13651	5003	Purchase of Drinks (soft, coffee etc)	25,000	3,082
13	136	2	13652		Post Office Cafe Other Expenditure	5,000	5,726
13	136	2	13681		Gas Bottles Purchases	10,000	10,534
Operating Expenditure Total						842,170	644,037
13	136	3	13610		Sales ULP Fuel	-86,250	-83,662
13	136	3	13620		Sales Diesel Fuel	-557,500	-560,092
13	136	3	13630		Cash Fuel Purchases (INC)		-523
13	136	3	13657		Post Office Cafe Income		
13	136	3	13657	5021	Sale of Merchandise	-3,500	-5,408
13	136	3	13657	5022	Sale of Foods	-31,250	-10,438
13	136	3	13657	5023	Sale of Drinks	-31,250	-6,191
13	136	3	13680		Sale of Gas Bottles	-10,000	-10,321
13	136	3	13684		Income from Astro Dome	-200	-85
13	136	3	13685		Other Income		-6,050
Operating Income Total						-719,950	-682,769
Other Economic Services Total						122,220	-38,732
Economic Services Total						805,288	534,166

COA Number	Job Number	Mandatory Text
13600		Other Expenditure
13606		Depreciation of fixed assets
13615		Cost of UPL for Resale
13625		Cost of Diesel for Resale
13631		Fuel Pum Costs
13632		Utilities Costs associated with Town Fuel Supply
13635		Fuel Pump License Fee
13638		
13651		
13651	5000	Employee Costs
13651	5001	Purchase of Merchandise for resale
13651	5002	Purchase of food consumables
13651	5003	Purchase of drinks
13652		Other expenditure associated with Post Office
13681		Purchase of gas bottles for resale
13610		Sale of Unleaded fuel
13620		Sale of Deisel Fuel
13630		
13657		
13657	5021	Sale of Post Office Merchandise
13657	5022	Sale of Food Stuff
13657	5023	Sale of All Drinks
13680		Sale of Gas Bottles
13684		Income from Astro Dome
13685		

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	141	2	14111				
14	141	2	14111	PW000	Private Works	10,420	12,535
Operating Expenditure Total						10,420	12,535
14	141	3	14100		Private Works Income	-12,500	-22,812
Operating Income Total						-12,500	-22,812
Private Works Total						-2,080	-10,277

COA **Job**
Number **Number**

Mandatory Text

PW000 Private Works

14100 Income from Private Works

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	142	2	14200		Employee Costs	168,690	153,665
14	142	2	14202		Sick Leave Expense	35,150	16,979
14	142	2	14203		Annual & LSL & Bonus Payments	153,778	147,338
14	142	2	14204		Protective Clothing - Outside Staff	5,500	5,708
14	142	2	14205		Superannuation of Workpersons	148,500	109,771
14	142	2	14206		Medical Examination Costs	500	457
14	142	2	14207		Overheads Allocated to Works	-640,078	-526,314
14	142	2	14208		Expendable Stores Expense	5,000	1,547
14	142	2	14209		Workers Compensation Insurance	43,460	26,732
14	142	2	14210		Insurance on Works	25,000	17,098
14	142	2	14211		Freight Charges - Depot Operations		3,187
14	142	2	14212		Training - Infrastructure Overheads	12,000	13,210
14	142	2	14214		Infrastructure Consultancy	10,000	7,057
14	142	2	14215		Other Expenses	17,500	20,625
14	142	2	14703		Occupational Health and Safety	15,000	4,016
Operating Expenditure Total						0	1,075
14	142	3	14201		Income Relating to Public Works Overheads		-39
Operating Income Total						0	-39
Public Works Overheads Total						0	1,037

COA	Job	
Number	Number	Mandatory Text
14200		Employee Costs
14202		Employee Costs
14203		Employee Costs
14204		Outside Staff PPE
14205		Superannuation
14206		Medical cost for new employees
14207		Overheads Reallocated
14208		Expendable Stores
14209		Insurance Workers Compensation
14210		Insurance on Works
14211		
14212		Training Infrastructure
14214		Infrastructure Consultancy
14215		Other Expenses
14703		Occ Health & Safety
14201		

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	143	2	14302		Insurance - Plant	30,000	25,467
14	143	2	14303		Fuel & Oils	250,000	311,213
14	143	2	14304		Tyres & Tubes	12,500	28,230
14	143	2	14305		Parts & Repairs	120,000	124,545
14	143	2	14306		Internal Repair Wages	112,300	45,264
14	143	2	14307		Licences - Plant	11,000	7,831
14	143	2	14308		Depreciation Plant	404,200	403,676
14	143	2	14309		Plant Op Costs Allocated to Works	-1,019,177	-840,171
14	143	2	14310		Plant Depreciation Costs Allocated to Works		-176,448
14	143	2	14311		ABC's Reallocated	74,177	68,353
14	143	2	14312		Expendable Tools	5,000	4,986
Operating Expenditure Total						0	2,946
Plant Operation Costs Total						0	2,946

COA Number	Job Number	Mandatory Text
14302		Insurance Plant
14303		Fuels & Oils council Plant & Equipment
14304		Tyres Council plant
14305		Parts & Repairs
14306		Mechanics Wages
14307		Licenses & Registration
14308		Plant Depreciation
14309		Plant Operations Reallocated Via Payroll
14310		
14311		ABC's Allocated
14312		Contingency

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	144	2	14402		Purchase of Diesel Stock		327,140
14	144	2	14403		Diesel Allocated to Works and Plant		-323,583
14	144	2	14409		Issue of Materials Stock (Except Fuel)		-104,526
Operating Expenditure Total						0	-100,968
14	144	3	14404		Diesel Fuel Rebate	-30,000	-38,653
Operating Income Total						-30,000	-38,653
Stock Fuels & Oils Total						-30,000	-139,621

COA Number	Job Number	Mandatory Text
14402		
14403		
14409		
14404	Diesel fuel rebate	

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	145	2	03211		Bank Fees and Charges	13,000	11,316
14	145	2	14500		Employee Costs	645,680	605,877
14	145	2	14501		Administration Office Maintenance	39,750	26,525
14	145	2	14503		Office Equipment Maintenance		
14	145	2	14504		Telecommunications	12,500	9,643
14	145	2	14505		Travel & Accommodation	7,500	1,959
14	145	2	14506		Legal Expenses	5,000	309
14	145	2	14507		Training Expenses	10,000	1,198
14	145	2	14508		Printing & Stationery	25,000	21,873
14	145	2	14509		Fringe Benefits Tax	25,000	30,625
14	145	2	14510		Conference Expenses	10,000	
14	145	2	14515		ABC's Reallocated	-1,050,664	-968,173
14	145	2	14516		Freight Charges		1,133
14	145	2	14517		Computer Hardware	22,750	32,050
14	145	2	14518		Computer Software and Support	100,000	83,422
14	145	2	14520		Cleaning - Shire Offices	7,000	6,617
14	145	2	14521		Consultancy Services	50,000	41,304
14	145	2	14522		Depreciation Administration	57,484	57,456
14	145	2	14523		Other Expenses Relating to Administration	20,000	21,898
14	145	2	14545		Loss on Disposal of Asset		25,765
Operating Expenditure Total						0	10,798
14	145	3	14512		Income relating to Administration	-12,500	-16,344
14	145	3	14543		Profit on Disposal of Asset - Administration	-12,667	-52,395
Operating Income Total						-25,167	-68,739
14	145	4	14513		Purchase Plant & Equipment	65,000	90,348
Capital Expenditure Total						65,000	90,348
14	145	5	14542		Proceeds on Disposal of Asset - Administration	-20,000	-79,318
14	145	5	14544		Realisation on Disposal of Asset - Administration	20,000	79,318
Capital Income Total						0	0
Administration Total						39,833	32,406

COA Number	Job Number	Mandatory Text
03211		Bank Fees & Charges
14500		Employee Costs
14501		Admin office Maintenance
14503		
14504		Telecommunications
14505		Staff Travel & Accommodation
14506		Legal Expenses
14507		Staff Training
14508		Print & Stationary
14509		Fring Benefit Taxation
14510		Conference Expenses
14515		ABC's Allocated
14516		
14517		Computer Hardware as per ITC Plan
14518		Managed ITC & other Microsoft Charges, IT Vision Charges
14520		Cleaning costs
14521		Consultancy Fees (Contingency)
14522		Depreciation of fixed assets
14523		Other EXPenses
14545		
14512		LGIS Rebate
14543		Sale of Assets
14513		Purchase of Plant
14542		Sale of Assets
14544		Sale of Assets

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	146	2	14602		Gross Salaries & Wages	2,067,109	1,732,226
14	146	2	14603		Less Sal & Wages Alloc to Works	-2,067,109	-1,747,226
14	146	2	14605		Workers Compensation Payments	10,000	9,111
Operating Expenditure Total						10,000	-5,889
14	146	3	14221		Workers Compensation Reimbursements	-10,000	-10,930
Operating Income Total						-10,000	-10,930
Salaries & Wages Total						0	-16,819

COA	Job	Mandatory Text
Number	Number	
14602		Gross Salaries & Wages
14603		Less Salaries & Wages Allocated
14605		Workers Comp Payments
14221		Workers Comp reimbursements

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	147	2	14702		Refunds/Overpayments/Reimbursements		804
14	147	2	14705		Project Works	305,027	39,402
14	147	2	14719		Emergency Services Leave - Wages		39
Operating Expenditure Total						305,027	40,245
14	147	3	14701		Income Relating to Unclassified		-40
Operating Income Total						0	-40
14	147	4	14725		Purchase Land & Buildings		17,080
Capital Expenditure Total						0	17,080
Unclassified Total						305,027	57,285

COA Number	Job Number	Mandatory Text
14702		
14705	Project Works	
14719		
14701		
14725		

Shire of Sandstone
Adopted Budget
For Year ended 30 June 2024

<i>Prog</i>	<i>Sub Prog</i>	<i>Type</i>	<i>COA Number</i>	<i>Job Number</i>	<i>Description And Detail Items</i>	<i>Total Budget 23/24</i>	<i>Total Actual 22/23</i>
14	149	4	14941		Transfer to Airport Reserve	7,860	6,928
14	149	4	14942		Transfer to Building Reserve	37,490	35,329
14	149	4	14945		Transfer to ITC Reserve	51,930	52,306
14	149	4	14946		Transfer to Employee Entitlements Reserve	6,530	5,521
14	149	4	14948		Transfer to Plant Reserve	282,810	271,069
14	149	4	14949		Transfer to Refuse Disposal Reserve	1,110	977
14	149	4	14950		Transfer to Road and Flood Damage Reserve	18,365	16,174
14	149	4	14951		Transfer to Housing Reserve	13,900	12,244
14	149	4	14952		Transfer to Community Development Projects Reserve	20,220	144,821
Capital Expenditure Total						440,215	545,368
14	149	5	14902		Transfer From Building Reserve	-200,000	-50,400
14	149	5	14908		Transfer From Plant Reserve	-695,000	-193,071
14	149	5	14911		Transfer From Housing Reserve	-200,000	
Capital Income Total						-1,095,000	-243,471
Reserve Transfers Total						-654,785	301,898
Other Property & Services Total						-342,005	228,853
Grand Total						2,974,942	15,402

COA Number	Job Number	Mandatory Text
14941		Transfer Interest \$7860 Plus Transfer \$
14942		Transfer Interest \$37490 Plus Transfer \$
14945		Transfer Interest \$1930 Plus Transfer \$50000
14946		Transfer Interest \$6530 Plus Transfer \$
14948		Transfer Interest \$32810 Plus Transfer \$250000
14949		Transfer Interest \$1110 Plus Transfer \$
14950		Transfer Interest \$18365 Plus Transfer \$
14951		Transfer Interest \$13900 Plus Transfer \$
14952		Transfer Interest \$20220 Plus Transfer \$
14902		Transfer from Building (50% House cost)
14908		Transfer to Municipal Plant Purchase
14911		Transfer from Housing (50% Cost of House)

SHIRE OF SANDSTONE
List of Fees and Charges

2023/24

ADMINISTRATION				
	2023/2024		2023/2024	
	Total Cost	Net Cost	GST	Total Cost
PHOTOCOPIING				
A4	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
A4 - double sided	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 - double sided	\$ 1.10	\$ 1.00	\$ 0.10	\$ 1.10
A3 (per copy) colour	\$ 1.40	\$ 1.36	\$ 0.14	\$ 1.40
A3 - double sided - colour	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
Binding (per document)	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50
LAMINATING				
A4 (per page)	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
A3 (per page)	\$ 3.30	\$ 3.00	\$ 0.30	\$ 3.30
FACSIMILE				
Per page	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
Overseas faxes	\$ 3.30	\$ 3.00	\$ 0.30	\$ 3.30
COUNCIL DOCUMENTS				
Per Month	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
Per Year	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Minutes - email	Free			Free
Budget	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
History Books	\$ 15.00	\$ 22.73	\$ 2.27	\$ 15.00
Postage on history books	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
ELECTORAL ROLLS				
District Roll	\$ 20.00	\$ 18.19	\$ 1.81	\$ 20.00
ADVERTISING				
Bush Telegraph - commercial adverts				
Full Page	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Half Page	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
Quarter Page	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
FREEDOM OF INFORMATION				
Application Fee	\$ 30.00			\$ 30.00
Accessing Information - supervised (per hour)	\$ 38.50	\$ 35.00	\$ 3.50	\$ 38.50
Photocopying - per hour	\$ 38.50	\$ 35.00	\$ 3.50	\$ 38.50
GENERAL PURPOSE FUNDING				
RATES ENQUIRIES				
Change of ownership advices - residential	\$ 38.50	\$ 35.00	\$ 3.50	\$ 38.50
Change of ownership advices - pastoral/commercial/industrial	\$ 55.00			\$ 55.00
Instalment - Administration Fee	\$ 10.00	\$ 10.00		\$ 10.00
LAW, ORDER AND PUBLIC SAFETY				
DOG IMPOUNDING FEES				
1st Day	\$ 30.00	\$ 30.00		\$ 30.00
Additional days	\$ 15.00	\$ 15.00		\$ 15.00
Authorised destruction of Dog	\$ 40.00	\$ 40.00		\$ 40.00
ITINERANT VENDORS				
Annual license fee	\$ 341.00	\$ 310.00	\$ 31.00	\$ 341.00
HOUSING				
RENTALS (per week)				
Staff				
<i>As per Policy</i>				
Staff Housing Bond	\$ 1,000.00	\$ 1,000.00		\$ 500.00
Pet Bond	\$ 250.00	\$ 100.00		\$ 100.00
Cleaning charge for uncleaned premises (per person per hour)	\$ 55.00	\$ 55.00		\$ 55.00
COMMUNITY AMENITIES				
REFUSE & SANITATION				
Domestic Bin collection - per annum	\$ 190.00	\$ 190.00		\$ 185.00
Commercial Bin collection - per annum	\$ 190.00	\$ 190.00		\$ 185.00
Charge per additional bin	\$ 190.00	\$ 190.00		\$ 185.00
Non rateable collection - Per Annum	\$ 330.00	\$ 330.00		\$ 300.00
Additional non rateable collection - Per Annum	\$ 330.00	\$ 330.00		\$ 325.00
Asbestos Waste (per cubic metre)	\$ 65.00	\$ 59.09	\$ 5.91	\$ 55.00
Demolition rubble / refuse (per cubic metre)	\$ 65.00	\$ 59.09	\$ 5.91	\$ 55.00
Contaminated Soil (per tonne)				
up to 500 tonne	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00
500 - 1,000 tonne	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00
1,000 - 1,500 tonne	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00
greater than 1,500 tonne	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
REFUSE & SANITATION CONTINUED				
Septic Tank Cleaning				
One Tank	\$ 300.00	\$ 272.73	\$ 27.27	\$ 275.00
Two or one Large Tank	\$ 350.00	\$ 318.18	\$ 31.82	\$ 330.00
Three Tanks	\$ 450.00	\$ 409.09	\$ 40.91	\$ 440.00

Pensioner discount - 50%

Travel will be charged for out of town customers

SHIRE OF SANDSTONE
List of Fees and Charges

2023/24

SANDSTONE CEMETERY

Burial Fee - adult	\$ 880.00	\$ 800.00	\$ 80.00	\$ 880.00
Burial Fee - child	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Re-opening fee - brick grave/vault	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Burial Fee	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Permission to erect headstone etc	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Undertakers license fee	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Permission to inter ashes in grave	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00

RECREATION & CULTURE

SANDSTONE COMMUNITY CENTRE

Weddings, Plays, Socials	\$ 121.00	\$ 110.00	\$ 11.00	\$ 121.00
Local Concerts	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Travelling School Shows	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Quiz and Bingo nights	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Business Meetings & Seminars	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Karate, Gymnastics, Seniors Groups, Art & Craft, Small Meetings	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Annual Fee Sandstone based Group	\$ 300.00			\$ 300.00
Special Event Fee - per day	\$ -			\$ -
Tennis Court or Bowling Green Hire - day	\$ -			\$ -
Tennis Court or Bowling Green Hire - night	\$ 10.00			\$ 10.00
Tennis and Golf Equipment	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Tennis and Golf Equipment - BOND	\$ 20.00			\$ 20.00

Cleaning of/ Damage to Facilities

All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage. (per person per hour)

	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
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OTHER

EQUIPMENT HIRE (Per Day)

Trestles	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00
Chairs	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
Sale of Tablecloth (per metre)	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50

HIRE BOND FEES

Venues where liquor is provided - Commercial	\$ 250.00	\$ 250.00		\$ 250.00
Venues where liquor is provided-Local Organisations	\$ 100.00	\$ 100.00		\$ 100.00

Cups and saucers only (Per day)	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
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Cleaning of/ Damage to Facilities

All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage. (per person per hour)

	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
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Hire Fee Camping Grounds (Per Day)

<i>As Defined by Council from time to time</i>	\$ 542.46	\$ 493.15	\$ 49.31	\$ 542.46
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ECONOMIC SERVICES

CARAVAN PARK

Site Fees and Charges

Daily for 2 people

Powered Site	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00
Powered Site - Pensioner	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00

Tent site - without power	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Tent site - without power - Pensioner	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00

Each extra person - 13 years +	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
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Weekly for 2 people

Powered Site	\$ 165.00	\$ 150.00	\$ 15.00	\$ 165.00
Powered Site - Pensioner	\$ 144.00	\$ 130.91	\$ 13.09	\$ 144.00

Tent site - without power	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
Tent site - without power - Pensioner	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00

Each extra person - regardless of age	\$ 32.00	\$ 29.09	\$ 2.91	\$ 32.00
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Park empty van on-site - daily	\$ 17.00	\$ 15.45	\$ 1.55	\$ 17.00
Park empty van on-site - weekly	\$ 64.00	\$ 58.18	\$ 5.82	\$ 64.00

Showers only	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00
Washing Machines - per load	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00
Dog Bond	\$ 50.00			\$ 50.00

Satellite TV Hire - per day	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Satellite TV Hire - per week Short Stay up to 2 Weeks	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Satellite TV Hire - per week Long Stay More than 2 weeks	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00

CAMP SCHOOL

Camping Fees Per Person Per Night	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Educational Organisation Per Child	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50
Educational Organisation Per Adult	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Charitable Organisations (More than 25 People)	\$ 550.00	\$ 500.00	\$ 50.00	\$ 550.00

Camp Trailers/Caravans Accompanying a Group Per Person Per Night	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
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ASTRODOME

Entry Fee Per Person	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50
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SHIRE OF SANDSTONE
List of Fees and Charges

2023/24

GAS BOTTLE EXCHANGE and FUEL

Gas Bottle Exchange 8.5 Kg
Gas Bottle Exchange 45 Kg
Diesel and Unleaded Fuel Per Litre
*** Cost Price plus 5% margin to cover admin & Station Mtce

BUILDING CONTROL

CHARGES - BUILDING PERMITS

a) Certified application for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70
b) for building work for a Class 2 to Class 9 building of incidental structure	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70
c) uncertified application for a building permit	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70
d) application for a demolition permit	
1. for the demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$ 110.00
2. for demolition work in respect of a Class 2 to Class 9 building	\$110.00 for each story of the building
e) application to extend the time during which a building or demolition permit has effect	\$ 110.00
f) application for an occupancy permit for a completed building	\$ 110.00
g) application for a temporary occupancy permit for an incomplete building	\$ 110.00
h) applicatin for modification of an occupancy permit for additional use of a building on a temporary basis	\$ 110.00
i) application for a replacement occupancy permit for permanent change of the buildings use	\$ 110.00
j) application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision	The fee is \$12.80 for each strata unit covered by the application, but not less than \$115
k) application for an occupancy permit for a building in respect of which unauthorised work has been done	\$ 110.00
l) application for a building approval certificate for a building in respect of which unauthorised work has been done	\$ 110.00
m) application to replace an occupancy permit for an existing building	\$ 110.00
n) application for a building approval certificate for an existing building where unauthorised work has been done	\$ 110.00
o) application to extend the time during which an occupancy permit or building approval certificate has effect	\$ 110.00
p) application as defined in regulation 31 - for each building standard in respect of which a declaration is sought	\$ 2,160.15
q) inspections of pool enclosures	\$ 57.45
r) local government approval of battery powered smoke alarms	\$ 179.40

BUILDING SERVICE LEVY

	Over \$45,000.00	\$45,000.00 or less
Building permit or demolition permit	0.137% of the value of the work	\$ 61.65
Occupancy permit or building approval certificate for approved building work under s51 of the Building Act	\$ 61.65	\$ 61.65
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	0.274% of the value of the work	\$ 123.30
Occupancy permit under s46 of the Building Act	No levy payable	No levy payable
Modification or occupancy permit for additional use of building on temporary basis under s48 of the building Act	No levy payable	No levy payable

OTHER PROPERTY AND SERVICES

PLANT HIRE

	Per Hour			
Minimum charge of 1 hour per plant hired				
Rate includes operator				
Grader - Contractor	\$ 320.00	\$ 290.91	\$ 29.09	\$ 320.00
Grader - Ratepayer	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Backhoe - Contractor	\$ -	\$ -	\$ -	\$ -
Backhoe - Ratepayer	\$ -	\$ -	\$ -	\$ -
Loader - Contractor	\$ 320.00	\$ 290.91	\$ 29.09	\$ 320.00
Loader - Ratepayer	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Prime Mover & Trailers - Contractor	\$ 375.00	\$ 340.91	\$ 34.09	\$ 375.00
Prime Mover & Trailers - Ratepayer	\$ 350.00	\$ 318.18	\$ 31.82	\$ 350.00

SHIRE OF SANDSTONE
List of Fees and Charges 2023/24

Prime Mover	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00
Rubbered Tyred Roller - Contractor	\$ 275.00	\$ 250.00	\$ 25.00	\$ 275.00
Rubbered Tyred Roller - Ratepayer	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Vibratory Roller - Contractor	\$ 275.00	\$ 250.00	\$ 25.00	\$ 275.00
Vibratory Roller - Ratepayer	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
Bobcat - Contractor	\$ 275.00	\$ 250.00	\$ 25.00	\$ 275.00
Bobcat - Ratepayer	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
All Minor Plant (Opn + Depn Plus 15%)				
Bore Boss (Bore Pump & Gen) Unfueled	\$ 240.00	\$ 218.18	\$ 21.82	\$ 240.00
5 Tonne Truck Contractor	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00
5 Tonne Truck Ratepayer	\$ 220.00	\$ 200.00	\$ 20.00	\$ 220.00
Labour Charge	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00
Community Bus - cents per km	\$ 0.70			\$ 0.70
Community Bus - BOND	\$ 500.00			\$ 500.00
<i>Bus is hired with a full fuel tank and is to be returned with a full tank and in a clean and tidy condition</i>				
GRAVEL & SAND				
Flat rate of:				
Large Truck - 1 trailer	\$ 280.00	\$ 254.55	\$ 25.45	\$ 275.00
Small Truck	\$ 150.00	\$ 100.00	\$ 10.00	\$ 132.00
<i>Plus Truck Hire</i>				
BLUE METAL				
Flat rate of:				
Per tonne rate	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00
Sale of:				
SAND/GRAVEL/BLUE METAL BY 6x4 TRAILER LOAD	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00

525

Additional travel costs will apply to deliveries outside of the town boundary.

Statutory Charges
As amended by Regulation from Time to Time

TOWN PLANNING

Maximum permitted by WA Planning Commission Planning Bulletin 93/2013 Planning and Development Regulations 2009 (Part 7 Local Government Planning Charges)

Part 1 - Maximum fixed fees

1 Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-				Excluded
(a) not more than \$50,000	\$ 147.00			
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development			
(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000			
(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			
(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million			
(f) more than \$21.5 million	\$ 31,196.00			
2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.			
3 Determining a development application for an extractive industry where the development has not commenced or been carried out	\$ 739.00	\$ 739.00		ex
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee			
5 Providing a subdivision clearance for:				
(a) not more than 5 lots - per lot	\$ 73.00	\$ 73.00		ex
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot			
(c) more than 195 lots	\$ 7,393.00	\$ 7,390.00		ex
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00		ex
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee			
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00	\$ 73.00		ex
9 Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee			
10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00	\$ 295.00		ex
11 Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee			
12 Providing a zoning certificate	\$ 73.00	\$ 73.00		ex
13 Replying to a property settlement questionnaire	\$ 73.00	\$ 73.00		ex

SHIRE OF SANDSTONE

List of Fees and Charges

2023/24

14 Providing written planning advice	\$ 73.00	\$ 73.00	ex
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Part 2 - Maximum fees: scheme amendments and structure plans

1 Director/City/Shire Planner - per hour	\$ 73.00	\$ 73.00	ex
2 Manager/Senior Planner - per hour	\$ 73.00	\$ 73.00	ex
3 Planning Officer - per hour	\$ 73.00	\$ 73.00	ex
4 Other staff e.g. environmental health officer per hour	\$ 73.00	\$ 73.00	ex
5 Secretary/administrative clerk - per hour	\$ 73.00	\$ 73.00	ex

HEALTH**Admin & Inspections****Caravan Park Annual Registration**

Minimum fee	\$ 200.00	\$ -	
Long Stay Sites - Per Site	\$ 6.00	\$ -	
South Stay Sites - Per Site	\$ 6.00	\$ -	
Camp Site - Per Site	\$ 3.00	\$ -	
Overflow Site - Per Site	\$ 1.50	\$ -	
Additional fee for renewal after expiry	\$ 20.00	\$ -	
Temporary Licence - Minimum	\$ 100.00	\$ -	
Transfer of Licence	\$ 100.00	\$ -	

Other

Fees - Lodging House Registration	\$ 180.00	\$ -	
Hairdressing Establishment	\$ 50.00	\$ -	
Fees - Food Premises & Eating House Registration	\$ 100.00	\$ -	
Renewal (Annual)	\$ 50.00	\$ -	

LAW ORDER & PUBLIC SAFETY**DOG REGISTRATION FEES (set by Dog Act)****Sterilised Dog**

One Year			
Normal Fee	\$ 20.00	\$ 20.00	\$ 20.00
Pensioner Concession	\$ 10.00	\$ 10.00	\$ 10.00
Three Years			
Normal Fee	\$ 42.50	\$ 42.50	\$ 42.50
Pensioner Concession	\$ 21.25	\$ 21.25	\$ 21.25
Lifetime Registration			
Normal Fee	\$ 100.00	\$ 100.00	\$ 100.00
Pensioner Concession	\$ 50.00	\$ 50.00	\$ 50.00

Unsterilised Dog

One Year			
Normal Fee	\$ 50.00	\$ 50.00	\$ 50.00
Pensioner Concession	\$ 25.00	\$ 25.00	\$ 25.00
Three Years			
Normal Fee	\$ 120.00	\$ 120.00	\$ 120.00
Pensioner Concession	\$ 60.00	\$ 60.00	\$ 60.00
Lifetime Registration			
Normal Fee	\$ 250.00	\$ 250.00	\$ 250.00
Pensioner Concession	\$ 125.00	\$ 125.00	\$ 125.00

CAT REGISTRATION FEES (set by Cat Act)

One Year			
Normal Fee	\$ 20.00	\$ 20.00	\$ 20.00
Pensioner Concession	\$ 10.00	\$ 10.00	\$ 10.00
Three Years			
Normal Fee	\$ 42.50	\$ 42.50	\$ 42.50
Pensioner Concession	\$ 21.25	\$ 21.25	\$ 21.25
Lifetime Registration			
Normal Fee	\$ 100.00	\$ 100.00	\$ 100.00
Pensioner Concession	\$ 50.00	\$ 50.00	\$ 50.00

SCHEDULE OF DOG INFRINGEMENT FEES

Charged in accordance with the Dog Act 1976