

SHIRE OF KOJONUP

Annual Budget

2022 - 2023



INTRODUCTION BY THE CHIEF EXECUTIVE OFFICER



“The 2022/23 Budget reflects a period of planning and prudent financial consolidation for the Shire of Kojonup. The Community Strategic Plan – “SMART Possibilities”, with 5 Key Pillars being PLACE, CONNECTED, PERFORMANCE, PROSPERITY and DIGITAL requires a significant review and will commence in July 2022.

The Corporate Business Plan – “SMART Implementation” has come to the end of its four year period and, as a part of the aforementioned review, will be refined to reflect a new strategic pathway for the Shire of Kojonup and its communities.

Through Community consultation the Shire will focus on a new operational plan reflecting what the Shire can realistically achieve over the next four years. Sustainable growth will have to be a key feature of this new plan.

The current economic environment post COVID-19 means the Shire must now consider inflationary pressures, increases in the cost of borrowing future money and the general cost increase pressures that are materialising. The current rate setting in this budget is a fiscally responsible approach to buffer the Shire’s and Community’s financial volatility and sustainability through the next uncertain phase.

The economic environment we have all now entered will place pressure on the Shire both economically and socially. The Shire will undertake analysis on ‘self-funding’ and sustainable expenditure, the allocation of overheads and the depreciation impact on the relevant areas of the organisation.

With Federal and State governments incurring higher debt levels, it is likely that grants will be less available to fund major infrastructure projects like we have seen over the past few years.

Moving forward it is critical that we understand our workforce and Team Members requirements to work and live in a rural and regional community. Workforce & Diversity Planning is essential to Kojonup’s growth.

This will form a key component of the Strategic review and allow the Council and CEO to attract the right skills and people for the future roles required to operate the Shire.

Additionally, in the current labour market, getting access to skilled workers is causing disruption and stress within the workplace. The requirement to focus on operating a 22 Bed Aged Care Facility 365 days 24/7, essential services, undertake material road maintenance and other property management and ensure compliance to regulations is essential in how the Shire creates value for the Community through a ‘Community Return on Capital’ (CROC). That is, the efficient use of capital the residents entrust with us to provide those services required to build a thriving community.

Contracting and supply chain interruptions have caused us to take a pause when considering which projects we follow through on over the next 12 – 24 months.

Therefore, this budget has taken a balanced approach. With minimal grant funded projects it was important to take a frugal approach to expenditure, with minimal infrastructure build and a focus on cost management, reducing the amount of cash the Shire will transfer to reserves in the short term to be utilised on improving operations, and an increase in rates to keep ahead of inflation.

The 2022/23 Budget focuses on:

- *Base road construction and maintenance;*
- *Finishing off the heavy capital works program from the previous year, complete Netball Courts and Harrison Place Toilets;*
- *Focusing on investing in marketing the Kojonup ‘brand’ and the new Trails program, both for tourists and also as an option for people to move to and live in Kojonup;*
- *One Community, One Team will be a key focus in the next 12 months. As such, we will have a major focus on internal business improvement including Work Health and Safety, Management Operating Systems to improve the way we do things at the Shire, work smarter not harder, and improved performance on asset management;*
- *Build capability for our Team utilising technology;*
- *Build the Emergency Services Communication Tower; and,*
- *A rates increase of 5% on GRV & 7% on UV properties, taking into consideration inflation, cost of operating and the elasticity to support this increase.*

Reserve Accounts

Reserve accounts are utilised to set aside funds for use in a future financial year for a specific use. This year’s budgeted movement in reserve accounts sees the reserves reduced with nominal funds being transferred into the accounts. Along with the Plant and Equipment and Natural Resource Management reserves, a few reserves will be utilised for projects and the transfer back into the reserve accounts will be materially decreased from last year.

The main reserves withdrawn are for Plant Replacement and planning the Spring Design, Streetscape design and other major projects to ensure we have the cashflow to be “shovel ready” for future funding and any available grants.

Some reserves are expected to increase slightly but, overall, most will either remain the same or reduce in whole:

- *Opening balance (1 July 2022) - \$4,019,916*
- *Closing budgeted balance (30 June 2023) - \$3,375,004*

The figures above include regulatory reserves such as \$2,440,886 of cash-backed bonds paid by residents of Springhaven Lodge and Employee accrued benefits. As such, 30 June 2023 reserve accounts available for future Shire projects and statutory obligations only total \$934,118.

Loans

The Council currently has several low interest bearing instruments totalling approximately \$5,262,542 at an average interest rate of 2.62%. The Council is conscious of its current debt level and managing this for a balanced approach to growth and investments. The focus for this year is to borrow prudently to fund the bushfire tower, but to reduce the overall principal over the next 12 months.

This budget 2022/23 includes the raising and servicing of new loans as follows:

- Bushfire Communications Tower (\$400K)
- Harrison Place Toilets (\$200K)

Following the raising of new loans, it is budgeted that the loan balance outstanding as at 30 June 2023 will be \$5,449,408. Please see the table at the end of this report for maturity dates and outstanding balances.

Councillors continue to assess, review and evaluate the strategic direction and financial management of the Shire on behalf of the Community.

By the Shire listening to the Community and implementing the Community vision for Kojonup everyone will begin to grow both socially, physically and spiritually adding to the many voices in the Shire.

What is in this Budget?

General Purpose Funding:

- Rates increase – 5% GRV and 7% UV (5% last year)
- Rates Incentive Prize Draw - \$5,000

Governance:

- Payroll, Integrated Safety Management system and ICT Review - \$70,000
- Integrated Planning Major Strategic Review, Security, Spring Plan Design and Costing, Streetscape Plan Design and Costing, Designated Area Migration Agreement application - \$135,000

Law, Order & Public Safety:

- Bush Fire Communications Tower - \$500,000 (reserves and loan funded)

Education & Welfare

- New Shade Sails at Old School Site - \$13,500 (Playgroup contributing 50%)

Housing:

- 13 - 15 Loton Close – Fix retaining wall and retain, new shed - \$50,000
- Jean Sullivan/Independent Living Units – \$10,000

Springhaven Lodge:

- Furniture - \$10,000
- ACAR Grant - Vinyl Flooring & Handrails - \$285,000 (\$282,000 Grant)
- Operating deficit slightly higher this year through additional expenditure & non growth of revenue. A new funding Model being introduced this year from Federal Government may help support additional revenue and reduce the deficit – Budgeted Deficit (-\$102,378).

Community Amenities:

- Refuse Site - \$50,000
- Town Furniture - \$40,000
- Men's Shed - \$1,000,000

Recreation & Culture:

- Historical Buildings – Repairs to The Barracks - \$30,000
- Sub-division - Harness Display Shed - \$12,000
- Finish Harrison Place Toilets & Park - \$200,000
- Showgrounds Retaining Wall - \$6000
- Newstead Park Shade Sail – \$10,000
- Apex Park Maintenance and replace play equipment – \$27,330
- Sporting Complex:
 - Netball Courts Resurface & Roof - \$100,000
- Trails & Hub Construction - \$73,886
- Project Development:
 - New Bowling Green Support - \$114,500

Transport:

- Radio & ICT Communication upgrades – \$40,000
- New Traffic Counters - \$21,500
- Road Maintenance budget \$1,297,940
- Plant (as per 12 year plan)
 - Net Cost \$105,530
 - Gross \$380,000 / Trade-In \$72,00 / Reserve Transfer \$202,470)
- Signage Upgrades - \$10,000
- Drainage & Culverts - \$50,000
- A Solid Road Construction program:
 - Widening – Shamrock Road - \$600,000
 - Maintenance Kojonup-Frankland Road - \$19,374
 - Widening - Shamrock Road - \$111,229
 - Widening – Broomehill-Kojonup Road - \$154,681
 - Widening – Tambellup West Road - \$300,000
 - Bitumen Reseal - Kojonup-Frankland Road – \$150,000
 - Bitumen Reseal - Kojonup Darkan Road - \$120,000

- Bitumen Reseal - Broomehill-Kojonup Road - \$120,000
- Bitumen Reseal - Boscabel Road (western end) – \$21,000
- Bitumen Reseal - Boscabel Road (town) - \$65,000
- Seal - Riverdale Road - \$413,000
- Seal - Balgarup Road - \$176,500
- Seal - Samson Road - \$120,000
- Spring Street - \$55,000

Economic Services:

- Kodja Place - Rose Maze - \$19,000
- Kodja Place - Equipment Upgrade - \$60,000
- EV Charger Parking Bay \$15,000
- Promotional Signage at Airstrip - \$30,000
- Finish Muradup Standpipe - \$55,000

Regulatory Property & Services:

- Upgraded Town Parking and line marking - \$50,000
- Land Survey & Leasing Costs (Industrial Properties and other developments) - \$94,000
- Chemical Shed Upgrade - \$34,647

As CEO, I recommend this budget to Council for adoption for the 2022/23 Financial Year.



Grant Thompson
Chief Executive Officer
 20 July 2022

Shire of Kojonup

Portfolio Position as at close of business 30 June 2022

Loans	Original Amount of Loan	Term of the Loan	Maturity Date	Debt Outstanding	Interest Rate ¹	Debt Proportion
Loan 139 - Aged Units - GSHI	\$50,000	5 years	28 Feb 2025	30,377.10	1.17%	0.58%
Loan 144 - Staff Housing - GSHI	\$55,000	5 years	04 Mar 2027	55,000.00	1.88%	1.05%
Loan 145 - GROH Housing - GSHI	\$55,000	5 years	4-Mar-27	55,000.00	1.88%	1.05%
Loan 135 - Bagg St Units	\$100,000	10 years	22 Jun 2028	68,407.00	3.09%	1.30%
Loan 136 - Sports Complex Wall	\$100,000	10 years	31 May 2029	72,050.35	2.00%	1.37%
Loan 138 - GROH Housing - GSHI	\$1,150,000	10 years	28 Feb 2030	934,058.82	1.45%	17.75%
Loan 142 - Oval Lighting	\$255,000	10 years	28 Apr 2031	231,127.55	1.46%	4.39%
Loan 146 - Harrison Place Toilets & Park	\$400,000	10 years	8-Jun-32	400,000.00	1.46%	7.60%
Loan 147 - Land Development	\$400,000	10 years	08 Jun 2032	386,078.00	3.96%	7.34%
Loan 134 - Sports Complex	\$360,000	20 years	29 Jun 2032	224,140.00	5.00%	4.26%
Loan 141 - Aistrip Lighting	\$156,148	15 years	28 Aug 2034	136,944.00	1.52%	2.60%
Loan 137 - Medical Centre Donation	\$140,000	15 years	28-Feb-35	123,523.00	1.74%	2.35%
Loan 140 - Staff Housing - GSHI	\$970,000	15 years	28 Feb 2035	855,837.00	1.74%	16.26%
Loan 148 - Staff Housing Renovations	\$300,000	15 years	28 Jun 2037	300,000.00	4.46%	5.70%
Loan 143 - Netball Courts and Roof	\$1,390,000	20 years	04 Mar 2042	1,390,000.00	2.87%	26.41%
Sub-Total:				\$5,262,542.82	2.62 %	100.00 %

SHIRE OF KOJONUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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VISION OF THE SHIRE OF KOJONUP:

Kojonup is a **smart** region featuring a
technologically advanced **agricultural**
community, an educational and
historical **destination**, and a healthy
and enviable **lifestyle**.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2023**

BY NATURE OR TYPE

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	1	4,517,462	4,244,756	4,240,015
Operating grants, subsidies and contributions	9	2,236,715	3,706,909	2,216,222
Fees and charges	8	1,463,986	1,372,148	1,448,162
Interest earnings	10(a)	43,019	40,717	61,848
Other revenue	10(b)	419,371	385,284	411,613
		8,680,553	9,749,814	8,377,860
Expenses				
Employee costs		(4,641,287)	(4,801,960)	(4,394,696)
Materials and contracts		(1,291,155)	(2,308,265)	(1,156,723)
Utility charges		(307,140)	(349,845)	(301,950)
Depreciation on non-current assets	5	(3,774,415)	(3,546,351)	(3,471,562)
Interest expenses	10(d)	(133,718)	(68,234)	(53,048)
Insurance expenses		(395,462)	(370,354)	(331,965)
Other expenditure		(1,074,777)	(17,493)	(927,770)
		(11,617,954)	(11,462,502)	(10,637,714)
		(2,937,401)	(1,712,688)	(2,259,854)
Non-operating grants, subsidies and contributions	9	4,479,712	1,538,392	4,540,482
Profit on asset disposals	4(b)	16,000	29,238	33,000
Loss on asset disposals	4(b)	(26,000)	0	(117,500)
Fair value adjustments to financial assets at fair value through profit or loss		0	4,997	0
Net result		1,532,311	(140,061)	2,196,128
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		1,532,311	(140,061)	2,196,128

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

BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

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 rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUES (CONTINUED)

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.

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.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, 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

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2023**

BY PROGRAM

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		35,300	38,800	35,450
General purpose funding		5,111,471	6,305,686	5,009,097
Law, order, public safety		104,150	60,398	55,970
Health		2,200	833	2,100
Education and welfare		39,984	18,441	18,100
Housing		2,522,000	2,322,323	2,336,000
Community amenities		399,320	387,883	386,180
Recreation and culture		106,295	104,816	97,180
Transport		18,000	45,943	57,000
Economic services		182,332	237,241	258,100
Other property and services		159,501	227,450	122,683
		8,680,553	9,749,814	8,377,860
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(758,604)	(722,068)	(639,240)
General purpose funding		(90,305)	(101,977)	(105,549)
Law, order, public safety		(330,006)	(312,877)	(280,778)
Health		(156,500)	(165,507)	(173,569)
Education and welfare		(56,340)	(42,658)	(52,062)
Housing		(2,910,083)	(2,783,982)	(2,725,393)
Community amenities		(687,807)	(612,860)	(731,106)
Recreation and culture		(1,631,970)	(1,418,194)	(1,403,676)
Transport		(3,766,062)	(3,991,394)	(3,520,140)
Economic services		(1,026,359)	(1,031,978)	(996,153)
Other property and services		(70,200)	(210,773)	43,000
		(11,484,236)	(11,394,268)	(10,584,666)
Finance costs	6, 10(d)			
Health		(2,100)	(2,972)	(2,246)
Housing		(45,063)	(43,354)	(32,811)
Recreation and culture		(70,075)	(31,148)	(16,463)
Transport		(1,669)	(2,879)	(1,528)
Economic services		(14,811)	0	0
Other property and services		0	12,119	0
		(133,718)	(68,234)	(53,048)
		(2,937,401)	(1,712,688)	(2,259,854)
Non-operating grants, subsidies and contributions	9	4,479,712	1,538,392	4,540,482
Profit on disposal of assets	4(b)	16,000	29,238	33,000
(Loss) on disposal of assets	4(b)	(26,000)	0	(117,500)
Fair value adjustments to financial assets at fair value through profit or loss		0	4,997	0
Net result		1,532,311	(140,061)	2,196,128
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,532,311	(140,061)	2,196,128

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

BUDGET FOR THE YEAR ENDED 30TH JUNE 2023

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.

GOVERNANCE

This includes those income and expenses relating to Councillors, and the Council's Governance role, and that portion of Administration which cannot be reliably allocated or linked to other programs.

GENERAL PURPOSE FUNDING

This includes income relating to property rating, the untied Financial Assistance Grants and interest on investments.

LAW, ORDER, PUBLIC SAFETY

Includes items of Bushfire prevention actions, Ranger services & animal control as well as supervision, related costs, & the enforcement of Local Laws.

HEALTH

Involves food inspection, control and licensing of food outlets, food hygiene and promotion, vermin control & other Health issues.

EDUCATION AND WELFARE

This is mainly the Pre-School items.

HOUSING

Involves staff and other housing owned by the Shire & the Springhaven Aged Care Service.

COMMUNITY AMENITIES

Includes rubbish/sanitation collection & disposal, Town Planning, Natural Resource Management and Land Conservation, community development staff and programs, public toilets and cemeteries.

RECREATION AND CULTURE

Halls and Community Centres, Kevin O'Halloran Memorial Swimming Pool, Recreation Centres, parks & gardens, sport & recreation, library operations, TV & Radio rebroadcasting & the Community Resource Centre.

TRANSPORT

Maintenance & construction of roads, bridges, drainage, footpaths, cleaning & lighting of streets; airport operations, verge & street tree maintenance, large plant & machine replacements.

ECONOMIC SERVICES

Tourism and The Kodja Place precinct, saleyards, water standpipes, truck wash down bay & building control matters.

OTHER PROPERTY & SERVICES

Private works, public works overheads, plant operating costs (overheads) & other unclassified services.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2023**

BY NATURE OR TYPE

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,596,678	4,193,291	4,285,732
Operating grants, subsidies and contributions		2,251,127	3,725,528	3,264,130
Fees and charges		1,465,986	1,372,148	1,450,162
Interest earnings		43,019	40,717	61,848
Goods and services tax		0	13,797	119,120
Other revenue		419,371	385,284	411,613
		8,776,181	9,730,765	9,592,605
Payments				
Employee costs		(4,813,508)	(4,809,161)	(4,496,390)
Materials and contracts		(1,013,177)	(791,348)	(1,404,546)
Utility charges		(307,140)	(349,845)	(301,950)
Interest expenses		(133,718)	(53,697)	(53,048)
Insurance expenses		(395,462)	(370,354)	(331,965)
Goods and services tax		(5,000)	0	0
Other expenditure		(1,074,777)	130,362	(927,770)
		(7,742,782)	(6,244,043)	(7,515,669)
Net cash provided by (used in) operating activities	3	1,033,399	3,486,722	2,076,936
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(94,000)	(386,078)	(616,833)
Payments for purchase of property, plant & equipment	4(a)	(2,770,429)	(1,786,676)	(2,462,316)
Payments for construction of infrastructure	4(a)	(3,833,364)	(4,084,572)	(6,616,051)
Non-operating grants, subsidies and contributions used for the development of assets	9	3,430,409	1,538,392	4,540,482
Proceeds from sale of plant & equipment	4(b)	72,000	251,659	319,000
Net cash provided by (used in) investing activities		(3,195,384)	(4,467,275)	(4,835,718)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(413,134)	(255,020)	(254,654)
Proceeds from new borrowings	6(b)	600,000	2,586,078	2,486,833
Net cash provided by (used in) financing activities		186,866	2,331,058	2,232,179
Net increase (decrease) in cash held		(1,975,119)	1,350,505	(526,603)
Cash at beginning of year		5,500,920	3,958,480	3,957,334
Cash and cash equivalents at the end of the year	3	3,525,801	5,308,985	3,430,730

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2023**

BY REPORTING PROGRAM

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	475,446	1,033,480	906,990
		475,446	1,033,480	906,990
Revenue from operating activities (excluding rates)				
Governance		42,300	38,800	36,450
General purpose funding		594,009	2,062,331	769,082
Law, order, public safety		104,150	60,398	55,970
Health		2,200	833	2,100
Education and welfare		39,984	18,441	18,100
Housing		2,522,000	2,322,323	2,339,000
Community amenities		399,320	387,883	386,180
Recreation and culture		106,295	104,816	97,180
Transport		18,000	45,943	57,000
Economic services		182,332	237,241	258,100
Other property and services		168,501	261,685	151,683
		4,179,091	5,540,694	4,170,845
Expenditure from operating activities				
Governance		(758,604)	(722,068)	(640,740)
General purpose funding		(90,305)	(101,977)	(105,549)
Law, order, public safety		(330,006)	(312,877)	(280,778)
Health		(158,600)	(168,479)	(175,815)
Education and welfare		(56,340)	(42,658)	(52,062)
Housing		(2,955,146)	(2,827,336)	(2,761,204)
Community amenities		(687,807)	(612,860)	(731,106)
Recreation and culture		(1,702,045)	(1,449,342)	(1,420,139)
Transport		(3,767,731)	(3,994,273)	(3,521,668)
Economic services		(1,041,170)	(1,031,978)	(996,153)
Other property and services		(96,200)	(198,654)	(70,000)
		(11,643,954)	(11,462,502)	(10,755,214)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(16,000)	(29,238)	(33,000)
Loss on disposal of assets	4(b)	26,000	0	117,500
Change in Provision for Doubtful Debt		2,000	0	2,000
(Increase)/decrease in deferred rates		0	(19,130)	0
Movement in Employee Benefits - Current		0	16,586	0
Movement in Employee Benefits - Non Current		0	(23,809)	0
Movement in Accrued Interest		0	14,537	0
Movement in LG House Unit Trust		0	(4,997)	0
Movement in Springhaven Bonds - Non Current		0	(640)	0
Movement in Springhaven Bonds - Current		0	147,855	0
Adjustment for Contract Liabilities		0	89,857	0
Increase/(decrease) in Accrued Expenses		0	0	0
Depreciation on assets	5	3,774,415	3,546,351	3,471,562
Amount attributable to operating activities		(3,203,002)	(1,150,956)	(2,119,317)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	4,479,712	1,538,392	4,540,482
Purchase land held for resale	4(a)	(94,000)	(386,078)	(616,833)
Purchase property, plant and equipment	4(a)	(2,770,429)	(1,786,676)	(2,462,316)
Purchase and construction of infrastructure	4(a)	(3,833,364)	(4,084,572)	(6,616,051)
Proceeds from disposal of assets	4(a)	72,000	251,659	319,000
Amount attributable to investing activities		(2,146,081)	(4,467,275)	(4,835,718)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(413,134)	(255,020)	(254,654)
Proceeds from new borrowings	6(b)	600,000	2,586,078	2,486,833
Transfer to / (from) Springhaven Bonds		0	0	0
Transfer (to) / from Restricted Cash		0	0	223,749
Transfers to cash backed reserves (restricted assets)	7(a)	(114,867)	(1,936,355)	(975,111)
Transfers from cash backed reserves (restricted assets)	7(a)	759,623	1,455,620	1,234,203
Amount attributable to financing activities		831,622	1,850,323	2,715,020
Budgeted deficiency before general rates		(4,517,461)	(3,767,908)	(4,240,015)
Estimated amount to be raised from general rates	1	4,517,462	4,243,355	4,240,015
Net current assets at end of financial year - surplus/(deficit)	2	1	475,447	0

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2023**

BY NATURE OR TYPE

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	475,446	1,033,480	906,990
		475,446	1,033,480	906,990
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	2,236,715	3,706,909	2,216,222
Fees and charges	8	1,463,986	1,372,148	1,448,162
Interest earnings	10(a)	43,019	40,717	61,848
Other revenue	10(b)	419,371	391,682	411,613
Profit on asset disposals	4(b)	16,000	29,238	33,000
		4,179,091	5,540,694	4,170,845
Expenditure from operating activities				
Employee costs		(4,641,287)	(4,801,960)	(4,394,696)
Materials and contracts		(1,291,155)	(2,308,265)	(1,156,723)
Utility charges		(307,140)	(349,845)	(301,950)
Depreciation on non-current assets	5	(3,774,415)	(3,546,351)	(3,471,562)
Interest expenses	10(d)	(133,718)	(68,234)	(53,048)
Insurance expenses		(395,462)	(370,354)	(331,965)
Other expenditure		(1,074,777)	(17,493)	(927,770)
Loss on asset disposals	4(b)	(26,000)	0	(117,500)
		(11,643,954)	(11,462,502)	(10,755,214)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(16,000)	(29,238)	(33,000)
Loss on disposal of assets	4(b)	26,000	0	117,500
Change in Provision for Doubtful Debt		2,000	0	2,000
(Increase)/decrease in deferred rates		0	(19,130)	0
Movement in Employee Benefits - Current		0	16,586	0
Movement in Employee Benefits - Non Current		0	(23,809)	0
Movement in Accrued Interest		0	14,537	0
Movement in LG House Unit Trust		0	(4,997)	0
Movement in Springhaven Bonds - Non Current		0	(640)	0
Movement in Springhaven Bonds - Current		0	147,855	0
Adjustment for Contract Liabilities		0	89,857	0
Depreciation on assets	5	3,774,415	3,546,351	3,471,562
Amount attributable to operating activities		(3,203,002)	(1,150,956)	(2,119,317)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	4,479,712	1,538,392	4,540,482
Purchase land held for resale	4(a)	(94,000)	(386,078)	(616,833)
Purchase property, plant and equipment	4(a)	(2,770,429)	(1,786,676)	(2,462,316)
Purchase and construction of infrastructure	4(a)	(3,833,364)	(4,084,572)	(6,616,051)
Proceeds from disposal of assets	4(b)	72,000	251,659	319,000
Amount attributable to investing activities		(2,146,081)	(4,467,275)	(4,835,718)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(413,134)	(255,020)	(254,654)
Proceeds from new borrowings	6	600,000	2,586,078	2,486,833
Transfers from Restricted Cash		0	0	0
Transfers to/(from) Springhaven Bonds		0	0	223,749
Transfers to cash backed reserves (restricted assets)	7(a)	(114,867)	(1,936,355)	(975,111)
Transfers from cash backed reserves (restricted assets)	7(a)	759,623	1,455,620	1,234,203
Amount attributable to financing activities		831,622	1,850,323	2,715,020
Budgeted deficiency before general rates		(4,517,461)	(3,767,908)	(4,240,015)
Estimated amount to be raised from general rates	1	4,517,462	4,243,355	4,240,015
Net current assets at end of financial year - surplus/(deficit)	2	1	475,447	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Unimproved Value (UV)	0.007420	484	464,024,000	3,443,058	300	100	3,443,458	3,214,732
Gross Rental Value (GRV)	0.138150	555	7,017,620	969,484	0	0	969,484	926,623
Sub-Totals		1,039	471,041,620	4,412,542	300	100	4,412,942	4,141,355
Minimum								
Minimum payment								
	\$							
Unimproved Value (UV)	780	58	3,041,500	45,240	0	0	45,240	46,500
Gross Rental Value (GRV)	780	78	134,053	60,840	0	0	60,840	55,500
Sub-Totals		136	3,175,553	106,080	0	0	106,080	102,000
		1,175	474,217,173	4,518,622	300	100	4,519,022	4,243,355
Discounts/concessions (Refer note 1(e))							(1,560)	0
Total amount raised from general rates							4,517,462	4,243,355
Specified area rates (Refer note 1(c))							0	0
Rate Write-offs							(100)	(66)
Ex-gratia Rates							1,500	1,467
Total rates							4,518,862	4,244,756

All land (other than exempt land) in the Shire of Kojonup is rated according to its Gross Rental Value (GRV) for non-rural or Unimproved Value (UV) for rural land use.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

1. 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	2/09/2022	-	0.00%	7.00%
Option two				
First Instalment	2/09/2022	-	0.00%	0.00%
Second Instalment	7/01/2023	9.00	5.50%	7.00%
Option three				
First Instalment	2/09/2022	-	0.00%	0.00%
Second Instalment	3/11/2022	9.00	5.50%	7.00%
Third Instalment	7/01/2023	9.00	5.50%	7.00%
Fourth Instalment	11/03/2023	9.00	5.50%	7.00%

	2022/23 Budget revenue	2021/22 Actual
	\$	\$
Instalment plan admin charge revenue	3,500	3,204
Instalment plan interest earned	8,000	7,609
Unpaid rates and service charge interest earned	30,000	29,141
	41,500	39,954

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire will not raise specified area rates for the year ended 30 June 2023.

(d) Service Charges

The Shire will not raise service charges for the year ended 30 June 2023.

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2022/23 Budget	2021/22 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Property Rates		100%	\$ 1,560	\$ 1,500	Specific Council Decision **\$1,500 partial waiving of rates equivalent to minimum rate of 2 vacant lots	Lot 2 & 3 Spring St, Kojonup - Community Medical Centre

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

2. NET CURRENT ASSETS

	Note	2022/23 Budget	2021/22 Actual
Composition of estimated net current assets			
		\$	\$
Current assets			
Cash - unrestricted	3	150,641	1,481,004
Cash - restricted reserves	3	3,375,160	4,019,916
Receivables		631,858	762,747
Inventories		681,045	599,950
		4,838,704	6,863,617
Less: current liabilities			
Trade and other payables		(3,016,246)	(4,012,958)
Long term borrowings		(150,000)	(413,134)
Provisions		(731,667)	(731,667)
		(3,897,913)	(5,157,759)
Unadjusted net current assets		940,791	1,705,858
Adjustments			
Less: Cash - restricted reserves	3	(3,375,160)	(4,019,916)
Less: Land held for resale		(673,045)	(579,045)
Less: Provision for Doubtful Debts		3,142	1,142
Add: Springhaven Lodge Bonds		2,195,000	2,195,000
Add: Employee Leave Provisions		731,667	731,667
Add: Current portion of borrowings		150,000	413,134
Add: Accrued Loan Interest		27,606	27,606
Adjusted net current assets - surplus/(deficit)		1	475,446

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Kojonup's operational cycle. In the case of liabilities where the Shire of Kojonup 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Kojonup's intentions to release for sale.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 doubtful debts is raised when there is objective evidence that they will not be collectible.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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 of Kojonup 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.

PROVISIONS

Provisions are recognised when the Shire of Kojonup has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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 of Kojonup contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Kojonup contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Kojonup's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

LAND HELD FOR RESALE

Land held for development and sale is valued Fair Value and was last revalued at 30 June 2017.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

3. 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:

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash - unrestricted	150,641	1,481,004	150,640
Cash - restricted	3,375,160	4,019,916	3,280,091
	3,525,801	5,500,920	3,430,731
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement	379,978	582,448	311,364
Economic Development	24,596	88,507	58,630
Employee Leave	245,886	235,650	235,956
Springhaven Lodge (Bonds)	2,195,000	2,195,000	2,047,145
Low Income Housing	85,066	83,483	74,278
Sporting Facility	20,622	62,737	18,358
Springhaven Building Upgrade & Renewal	4,362	2,165	136
Bushfire Communications	89	89,346	0
Landfill Waste Management	56,597	80,047	50,585
Kodja Place Tourist Precinct	17	10,007	0
Energy Efficiency	0	0	0
Land Acquisition and Development	326	37,289	7,341
Community Grant Scheme	9,755	9,745	9,759
Independent Living Units	139,533	158,168	154,221
Spencer Street Youth Precinct	11,301	31,270	31,273
Natural Resource Management	74,363	97,430	70,157
Day Care Building Maintenance	7,781	14,766	14,782
Swimming Pool	40,509	40,469	40,483
Springhaven Equipment	6,520	16,503	16,504
Saleyards	29,985	39,555	1,210
RSL Hall Building Renewal	10,311	10,301	10,315
Benn Parade Multi-Facility	14	14,301	14,325
Townscape	50	49,801	35,395
Playgrounds & Parks	10,047	20,027	20,034
Memorial & Lesser Hall Upgrade & Renewal	7,153	7,146	7,148
The Kodja Place Building Upgrade & Renewal	7,646	17,628	14,635
Shire Office/Library Building Upgrade & Renewal	1,008	1,007	1,010
Sporting Complex Building Upgrade & Renewal	1,081	1,080	1,010
Netball Court Resurfacing	4,508	1,007	1,010
The Spring	34	16,018	16,010
Trails Network Construction	15	6,009	6,010
Works Depot Building Upgrade & Renewal	1,007	1,006	1,009
Unspent Grant & Contributions	0	36,739	0
The Kodja Place Master Plan Implementation	0	0	10,000
	3,375,160	4,056,655	3,280,091
Reconciliation of net cash provided by operating activities to net result			
Net result	1,532,311	(140,061)	2,196,128
Depreciation	3,774,415	3,546,351	3,471,562
(Profit)/loss on sale of asset	10,000	(29,238)	84,500
(Increase)/decrease in receivables	130,889	1,006,465	1,267,109
(Increase)/decrease in inventories	12,905	22,410	35,315
Increase/(decrease) in payables	(996,712)	715,910	(437,196)
Increase/(decrease) in employee provisions	0	(96,723)	0
Grants/contributions for the development of assets	(4,479,712)	(1,538,392)	(4,540,482)
Net cash from operating activities	(15,904)	3,486,722	2,076,936

SIGNIFICANT 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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program										2022/23 Budget total	2021/22 Actual total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services			Other property and services
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0		0		0	0	0	0	0	0	0	0	959,548
Buildings - specialised	14,989		16,000		139,000	863,793	1,000,000	242,000	0	10,000	34,647	2,320,429	0
Furniture and equipment	0		0		0	10,000	0	0	0	0	0	10,000	84,935
Plant and equipment	0		0		0	0	0	0	380,000	60,000	0	440,000	742,193
	14,989	0	16,000	0	139,000	873,793	1,000,000	242,000	380,000	70,000	34,647	2,770,429	1,786,676
<i>Infrastructure</i>													
Infrastructure - Roads	0		0		0	0	0	0	2,554,987	0	0	2,554,987	1,527,260
Infrastructure - Kerbing	0		0		0	0	0	0	0	0	0	0	437
Infrastructure - Footpaths	0		0		0	0	0	0	0	0	0	0	36,343
Infrastructure - Parks	0		0		0	0	0	518,531	0	0	0	518,531	2,362,264
Infrastructure - Other	0		489,346		0	0	90,000	0	0	119,000	61,500	759,846	158,268
	0	0	489,346	0	0	0	90,000	518,531	2,554,987	119,000	61,500	3,833,364	4,084,572
<i>Land Held for Resale</i>													
Land held for resale	0	0	0	0	0	0	0	0	0	94,000	0	94,000	386,078
Total acquisitions	14,989	0	505,346	0	139,000	873,793	1,090,000	760,531	2,934,987	283,000	96,147	6,697,793	6,257,326

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
- Appendix C - Detailed Capital Expenditure by Program

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	Net book	Sale	2022/23 Budget		2021/22 Actual		2021/22 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	12,000	19,000	7,000	0	0	0	1,000	(1,500)
Housing	0	0	0	0	0	0	3,000	(3,000)
Other property and services	70,000	53,000	9,000	(26,000)	29,238	0	29,000	(113,000)
	82,000	72,000	16,000	(26,000)	29,238	0	33,000	(117,500)
By Class								
<u>Property, Plant and Equipment</u>								
Plant and equipment	82,000	72,000	16,000	(26,000)	29,238	0	33,000	(117,500)
	82,000	72,000	16,000	(26,000)	29,238	0	33,000	(117,500)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Appendix D - Asset Disposal Details

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - Roads
Infrastructure - Kerbing
Infrastructure - Drainage
Infrastructure - Bridges
Infrastructure - Footpaths
Infrastructure - Parks
Infrastructure - Other

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	100,200	98,381	98,560
	42,060	37,659	41,492
	15,250	14,874	15,000
	16,625	16,563	16,430
	345,000	314,282	307,000
	27,230	26,616	25,730
	685,000	509,052	466,900
	1,950,500	1,945,374	1,896,500
	184,550	182,573	182,850
	408,000	400,978	421,100
	3,774,415	3,546,351	3,471,562
	270,000	274,356	270,000
	468,450	468,447	465,000
	17,000	19,495	17,000
	524,000	462,654	480,000
	1,408	876	1,300
	1,652,895	1,481,109	1,410,000
	107,540	107,540	100,000
	283,000	282,993	280,000
	53,620	53,620	53,500
	40,000	38,754	40,000
	23,250	23,253	23,000
	333,252	333,254	331,762
	3,774,415	3,546,351	3,471,562

SIGNIFICANT 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 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.

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	30 - 50 years
Buildings - specialised	30 - 50 years
Furniture and equipment	4 - 10 years
Plant and equipment	5 - 15 years
Tools	4 - 10 years
Infrastructure - Roads	12 - 50 years
Infrastructure - Kerbing	20 - 100 years

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-22	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2022/23 Budget	2021/22 Actual	2022/23 Budget	2021/22 Actual	2022/23 Budget	2021/22 Actual
			\$	\$	\$	\$	\$	\$
Law, order, public safety								
Communications Tower	0	400,000	0	0	400,000	0	0	0
Health								
Medical Centre Donation (137)	123,523	0	8,551	8,405	114,972	123,523	2,100	2,197
Housing								
Bagg Street Unit (135)	68,407	0	9,811	9,517	58,596	68,407	1,878	2,165
Aged Units - GSHI (139)	30,377	0	10,008	9,892	20,369	30,377	326	403
Staff Housing - GSHI (140)	855,837	0	59,246	58,234	796,591	855,837	14,551	15,220
GROH Housing - GSHI (138)	934,059	0	110,979	109,398	823,080	934,059	13,052	14,098
Staff Housing - GSHI (144)	55,000	0	10,594	0	44,406	55,000	980	333
GROH Housing - GSHI (145)	55,000	0	10,594	0	44,406	55,000	980	333
Staff Housing Renovations (148)	300,000	0	14,396	0	285,604	300,000	13,296	109
Recreation and culture								
Sports Complex (134)	224,140	0	17,162	16,344	206,978	224,140	10,454	11,267
Sports Complex Wall (136)	72,050	0	9,692	9,502	62,358	72,050	1,385	1,560
Netball Courts & Roof (143)	1,390,000	0	52,268	0	1,337,732	1,390,000	39,623	12,933
Oval Lighting (142)	231,128	0	24,220	23,872	206,908	231,128	3,268	3,555
Harrison PI Toilets & Park (146)	400,000	0	33,385	0	366,615	400,000	15,345	985
Harrison PI Toilets & Park (New)	0	200,000	0	0	200,000	0	0	0
Transport								
Airstrip Lighting (141)	136,944	0	10,005	9,856	126,939	136,944	1,669	2,126
Economic services								
Land Development (147)	386,078	0	32,223	0	353,855	386,078	14,811	950
	5,262,542	600,000	413,134	255,020	5,449,408	5,262,542	133,718	68,234
	5,262,542	600,000	413,134	255,020	5,449,408	5,262,542	133,718	68,234

All borrowing repayments will be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Communications Tower	WATC	Fixed Interest			400,000	0	400,000	0
Harrison PI Toilets & Park (New)	WATC	Fixed Interest			200,000	0	200,000	0
					0	0	0	0
					0	0	0	0
					0	0	0	0
					600,000	0	600,000	0

(c) Unspent borrowings

The Shire had unspent borrowings of \$458,815.00 as at 30th June 2022 but is not expected to have unspent borrowing funds as at 30 June 2023

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	1,099	0
Total amount of credit unused	230,000	231,099	230,000
Loan facilities			
Loan facilities in use at balance date	5,449,408	5,262,542	4,713,417

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
Plant Replacement	\$ 582,448	\$ 0	\$ (202,470)	\$ 379,978	\$ 489,415	\$ 583,594	\$ (490,534)	\$ 582,448	\$ 489,415	\$ 583,024	\$ (761,075)	\$ 311,364
Economic Development	88,507	89	(64,000)	24,596	88,409	98		88,507	88,409	221	(30,000)	58,630
Employee Leave	235,650	10,236	0	245,886	225,393	10,257		235,650	225,393	10,563	0	235,956
Springhaven Lodge (Bonds)	2,195,000	0	0	2,195,000	2,047,145	930,000	(782,145)	2,195,000	2,047,145	0	0	2,047,145
Low Income Housing	83,483	11,583	(10,000)	85,066	67,409	16,075		83,483	67,409	16,869	(10,000)	74,278
Sporting Facility	62,737	63	(42,178)	20,622	78,163	20,014	(35,450)	62,737	78,163	20,195	(80,000)	18,358
Springhaven Building Upgrade & Renewal	2,165	2,197	0	4,362	18	2,147		2,165	18	5,118	(5,000)	136
Bushfire Communications	89,346	89	(89,346)	89	109,493	117	(20,264)	89,346	109,493	274	(109,767)	0
Landfill Waste Management	80,047	26,550	(50,000)	56,597	55,304	25,742	(1,000)	80,047	55,304	25,801	(30,520)	50,585
Kodja Place Tourist Precinct	10,007	10	(10,000)	17	0			10,007	0	0	0	0
Energy Efficiency	0	0	0	0	4,131	3	(4,134)	0	4,131	10	(4,141)	0
Land Acquisition and Development	37,289	37	(37,000)	326	37,248	41		37,289	37,248	93	(30,000)	7,341
Community Grant Scheme	9,745	10	0	9,755	9,735	10		9,745	9,735	24	0	9,759
Independent Living Units	158,168	158	(18,793)	139,533	38,325	125,043	(5,200)	158,168	38,325	127,896	(12,000)	154,221
Spencer Street Youth Precinct	31,270	31	(20,000)	11,301	11,245	20,016		31,270	11,245	20,028	0	31,273
Natural Resource Management	97,430	60,097	(83,164)	74,363	111,578	60,165	(74,313)	97,430	111,578	60,279	(101,700)	70,157
Day Care Building Maintenance	14,766	15	(7,000)	7,781	12,052	2,713		14,766	12,052	2,730	0	14,782
Swimming Pool	40,469	40	0	40,509	20,432	20,037		40,469	20,432	20,051	0	40,483
Springhaven Equipment	16,503	17	(10,000)	6,520	6,488	10,015		16,503	6,488	10,016	0	16,504
Saleyards	39,555		(9,570)	29,985	39,511	44		39,555	39,511	99	(38,400)	1,210
RSL Hall Building Renewal	10,301	10	0	10,311	10,289	11		10,301	10,289	26	0	10,315
Benn Parade Multi-Facility	14,301	14	(14,301)	14	14,289	12		14,301	14,289	36	0	14,325
Townscape	49,801	50	(49,801)	50	25,332	30,049	(5,580)	49,801	25,332	30,063	(20,000)	35,395
Playgrounds & Parks	20,027	20	(10,000)	10,047	10,009	10,017		20,027	10,009	10,025	0	20,034
Memorial & Lesser Hall Upgrade & Renewal	7,146	7	0	7,153	12,118	30,028	(35,000)	7,146	12,118	30,030	(35,000)	7,148
The Kodja Place Building Upgrade & Renewal	17,628	18	(10,000)	7,646	9,611	10,016	(2,000)	17,628	9,611	10,024	(5,000)	14,635
Shire Office/Library Building Upgrade & Renewal	1,007	1	0	1,008	1,007	0		1,007	1,007	3	0	1,010
Sporting Complex Building Upgrade & Renewal	1,080	1	0	1,081	1,007	72		1,080	1,007	3	0	1,010
Netball Court Resurfacing	1,007	3,501	0	4,508	1,007	0		1,007	1,007	3	0	1,010
The Spring	16,018	16	(16,000)	34	1,007	15,010		16,018	1,007	15,003	0	16,010
Trails Network Construction	6,009	6	(6,000)	15	1,007	5,002		6,009	1,007	5,003	0	6,010
Works Depot Building Upgrade & Renewal	1,006	1	0	1,007	1,006	0		1,006	1,006	3	0	1,009
The Kodja Place Master Plan Implementation	0		0	0	0	10,007		0	0	10,000	0	10,000
	4,019,916	114,867	(759,623)	3,375,160	3,539,183	1,936,355	(1,455,620)	4,019,916	3,539,183	1,013,511	(1,272,603)	3,280,091

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - 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
Plant Replacement	Ongoing	- to smooth funding allocations over financial years for the purchase of major plant items.
Economic Development	Ongoing	- to be used for the advancement of economic development within the Shire of Kojonup, specifically to fund outcomes within Key Pillar 4 - 'Prosperity' and Key Pillar 5 - 'Digital' within 'Smart Possibilities' the Kojonup Community Strategic Plan.
Employee Leave	Ongoing	- to be used to fund annual and long service leave requirements.
Springhaven Lodge (Bonds)	Ongoing	- to cash back refundable bonds paid by residents of the facility.
Low Income Housing	Ongoing	- to be used for major maintenance of Jean Sullivan Units. All operating profit is transferred to this reserve in accordance with the joint venture agreement
Sporting Facility	Ongoing	- to fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
Springhaven Building Upgrade & Renewal	Ongoing	- to be used for major maintenance and capital renewal of Springhaven facility buildings
Bushfire Communications	2021/2022	- to construct and maintain critical bushfire communication infrastructure.
Landfill Waste Management	Ongoing	- to be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities. 10% of Rubbish Bin charges are allocated to this reserve annually.
Kodja Place Tourist Precinct	2020/2021	- to be used for future upkeep, maintenance, renewal and enhancement of IT equipment, communications and interactive and static displays at The Kodja Place. Expenditure from this reserve is to consider advice from the 'Storyplace/Gallery Work Group'.
Energy Efficiency	2021/2022	- established to fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.
Land Acquisition and Development	Ongoing	- to fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
Community Grant Scheme	Ongoing	- to finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
Independent Living Units	Ongoing	- To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
Spencer Street Youth Precinct	Ongoing	- to fund new opportunities for the youth of Kojonup, specifically outcome 1.3 from 'Smart Possibilities', the Kojonup Community Strategic Plan.
Natural Resource Management	Ongoing	- For the Shire of Kojonup to progress the following projects:- <ol style="list-style-type: none"> 1. Bridal Creeper and tagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: <ol style="list-style-type: none"> a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum. to improve bio diversity, fauna habitat and natural resource management outcomes.
Day Care Building Maintenance	Ongoing	- for the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd and Honner Streets, Kojonup. Annual rent paid by the tenant is deposited into this account.
Swimming Pool	Ongoing	- to fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
Springhaven Equipment	Ongoing	- to fund the replacement of major equipment and appliances at Springhaven Frail Aged Lodge.
Saleyards	2022	- the profit or loss from annual operations to be transferred to this account to fund major refurbishment and/or asset renewal of the Kojonup Saleyards.
RSL Hall Building Renewal	2023	- to fund major refurbishment and/or re-purposing of the Kojonup RSL Hall.
Benn Parade Multi-Facility	2023	- to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway Precinct.
Townscape	Ongoing	- to fund major townscape improvements to the Kojonup Town Centre.
Playgrounds & Parks	Ongoing	- to fund major asset renewal of playground equipment in public parks.
Memorial & Lesser Hall Upgrade & Renew.	Ongoing	- to be used for major upgrade and capital renewal of the Memorial and Lesser Hall buildings.
The Kodja Place Building Upgrade & Rene	Ongoing	- to be used for major upgrade and capital renewal of The Kodja Place buildings.
Shire Office/Library Building Upgrade & Re	Ongoing	- to be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings;
Sporting Complex Building Upgrade & Ren	Ongoing	- to be used for major upgrade and capital renewal of the Sporting Complex Building;
Netball Court Resurfacing	Ongoing	- to fund the future replacement of the netball court playing surfaces.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes (Continued)

The Spring	Ongoing	- for major capital upgrades and improvements at the Kojonup Spring area;
Trails Network Construction	Ongoing	- to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Trails Master Plan and the Shire of Kojonup Trails Plan;
Works Depot Building Upgrade & Renewal	Ongoing	- for major upgrade and capital renewal of the Works & Services Depot buildings;
The Kodja Place Master Plan Implementati	Ongoing	- to fund the implementation of the recommendations contained within The Kodja Place Master Plan.

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2022/23 Budget amount to be used	2022/23 Budget amount change of purpose
Community Grant Scheme	Memorial Hall - Theatrical Infrastructure	To fund the upgrade of theatrical equipment and infrastructure in the Kojonup Memorial Hall.	To rename an existing reserve to make the purpose that this money has been set aside more clear and specific (per Council resolution 154/21).	\$ 0	\$ 9,755
				0	9,755

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

8. FEES & CHARGES REVENUE

	2022/23 Budget	2021/22 Actual
	\$	\$
Governance	100	13
General purpose funding	7,000	7,636
Law, order, public safety	29,450	14,716
Health	2,200	833
Education and welfare	3,200	2,584
Housing	970,000	916,910
Community amenities	314,904	289,613
Recreation and culture	35,800	34,539
Economic services	89,332	80,675
Other property and services	12,000	24,629
	1,463,986	1,372,148

9. GRANT REVENUE

	2022/23 Budget	2021/22 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	534,930	2,008,578
Law, order, public safety	72,650	45,556
Health	0	0
Education and welfare	36,784	8,588
Housing	1,504,000	1,309,898
Community amenities	76,206	(25,645)
Recreation and culture	12,145	42,339
Transport	0	0
Economic services	0	14,732
Other property and services	0	15,876
	2,236,715	3,419,921
Non-operating grants, subsidies and contributions		
Law, order, public safety	16,000	0
Education and welfare	107,000	0
Housing	461,900	33,002
Community amenities	955,685	0
Recreation and culture	774,005	513,806
Transport	2,061,316	995,390
Economic services	103,806	(3,806)
	4,479,712	1,538,392

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

10. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	4,019	3,967	8,848
- Other funds	1,000	0	12,000
Other interest revenue (refer note 1b)	38,000	36,750	41,000
	43,019	40,717	61,848
(b) Other revenue			
Reimbursements and recoveries	97,000	160,228	66,000
Other	322,371	225,056	323,724
	419,371	385,284	389,724
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	38,000	68,156	35,000
	38,000	68,156	35,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	133,718	68,234	53,048
	133,718	68,234	53,048
(e) Elected members remuneration			
Meeting fees	107,000	99,124	105,000
President's allowance	28,800	28,620	28,000
Deputy President's allowance	7,200	7,155	7,000
Travelling expenses	700	687	700
Telecommunications allowance	24,000	25,063	24,000
	167,700	160,650	164,700
(f) Write offs			
General rate	100	66	175
Fees and charges	(2,000)	0	(2,000)
	(1,900)	66	(1,825)
(g) Operating lease expenses			
Office equipment	1,416	1,416	1,416
	1,416	1,416	1,416

SIGNIFICANT ACCOUNTING POLICIES

LEASES

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Kojonup are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2022/23.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023**

13. INTERESTS IN JOINT ARRANGEMENTS

In 1998/1999, the Shire in conjunction with Homeswest, constructed 2 two bedroom units for low income residents in the Kojonup townsite. In 2002, an additional three units were constructed. The Shire's equity in / contribution to these units at the time of construction was as follows:

- 2 x Two Bedroom Units	Shire of Kojonup	\$	48,197	18.2%
	Homeswest	\$	216,839	81.8%
		\$	265,036	100.0%
- 2 x Two Bedroom Units & 1 x Three Bedroom Unit	Shire of Kojonup	\$	89,560	20.65%
	Homeswest	\$	344,217	79.35%
		\$	433,777	100.00%

These units were revalued using a fair value basis as at 30 June 2017 at \$841,500.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Kojonup's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-22	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-23
nil.	\$ 0	\$ 0	(\$) 0	\$ 0
	0	0	0	0

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2023

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Kojonup obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

15. BUDGET RATIOS

	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Forecast	2022/23 Budget
Operating Surplus	0.06	0.01	0.05	0.06	0.05	0.00
Funds After Operations	0.23	0.13	0.14	0.21	0.21	0.10
PPE	0.04	0.05	0.06	0.02	0.09	0.10
Infrastructure	0.72	0.00	0.01	0.01	0.05	0.05
Cash Reserves	0.30	0.24	0.17	0.21	0.16	0.11
Borrowings	0.05	0.05	0.03	0.04	0.54	0.63
Debt Servicing	0.01	0.01	0.01	0.01	0.03	0.06
Average Rates (UV)	\$ 5,082	\$ 5,291	\$ 5,376	\$ 5,604	\$ 6,188	\$ 6,437
Average Rates (GRV)	\$ 1,260	\$ 1,292	\$ 1,336	\$ 1,362	\$ 1,554	\$ 1,628

The ratios are calculated as follows:

OPERATIONS

Operating Surplus

$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations

$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

ASSET RATIOS

PPE

$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure

$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

FINANCING RATIOS

Cash Reserves

$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings

$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing

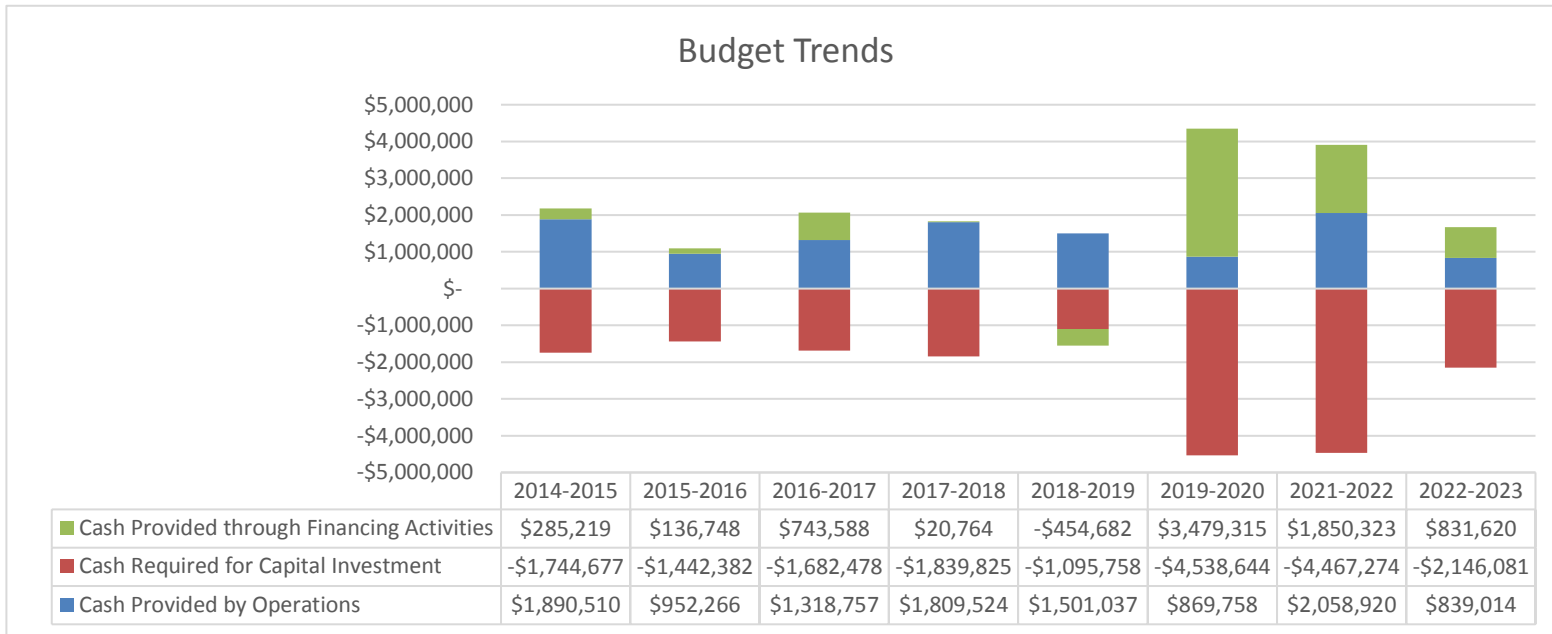
$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

RATES RATIOS

Average Rates

$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

BUDGET TRENDS:



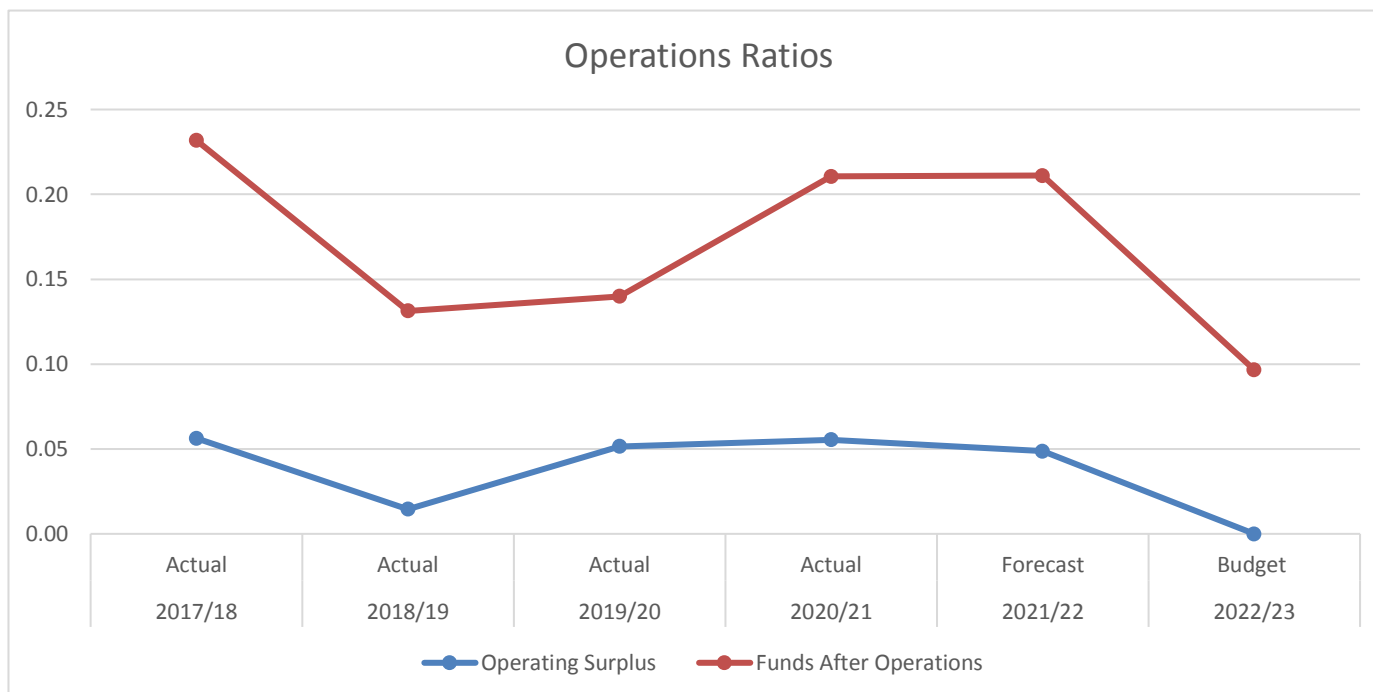
The above graph shows the net budgeted results from operating, capital investment and financing through time. Ideally, the blue section would grow each year, and the green section would be below the line most years.

OPERATING SURPLUS RATIO:

- Indicates the broad objective that an adjusted underlying surplus should be generated in the ordinary course of business.
- A ratio above 0 indicates an underlying surplus has been achieved. A surplus or increasing surplus suggests an improvement in the local government's overall operating position.

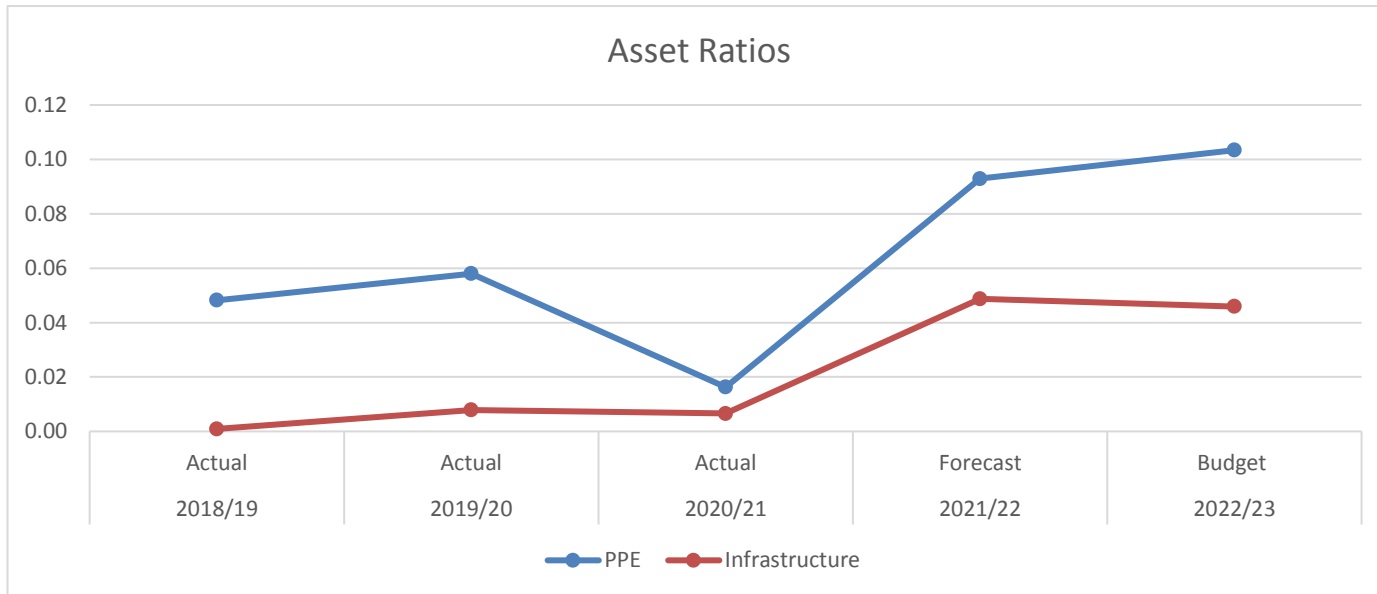
FUNDS AFTER OPERATIONS:

- An indicator of the objective that the local government should generate a surplus of rate revenue plus untied grants after meeting operating outflows for the purpose of contributing to its capital program and financing activity.
- Measured as a percentage of general funds provides an indication of the size of the surplus relevant to the local government's discretionary revenue.
- An increasing ratio over time suggests an improvement in the local government's overall capacity to fund capital acquisitions and support its financing activities.



ASSET RATIOS:

- An indicator of the objective that the value of local government fixed assets (after depreciation) should at least keep pace with inflation over time.
- Measured as percentage movement over one or more periods.



CASH RESERVES:

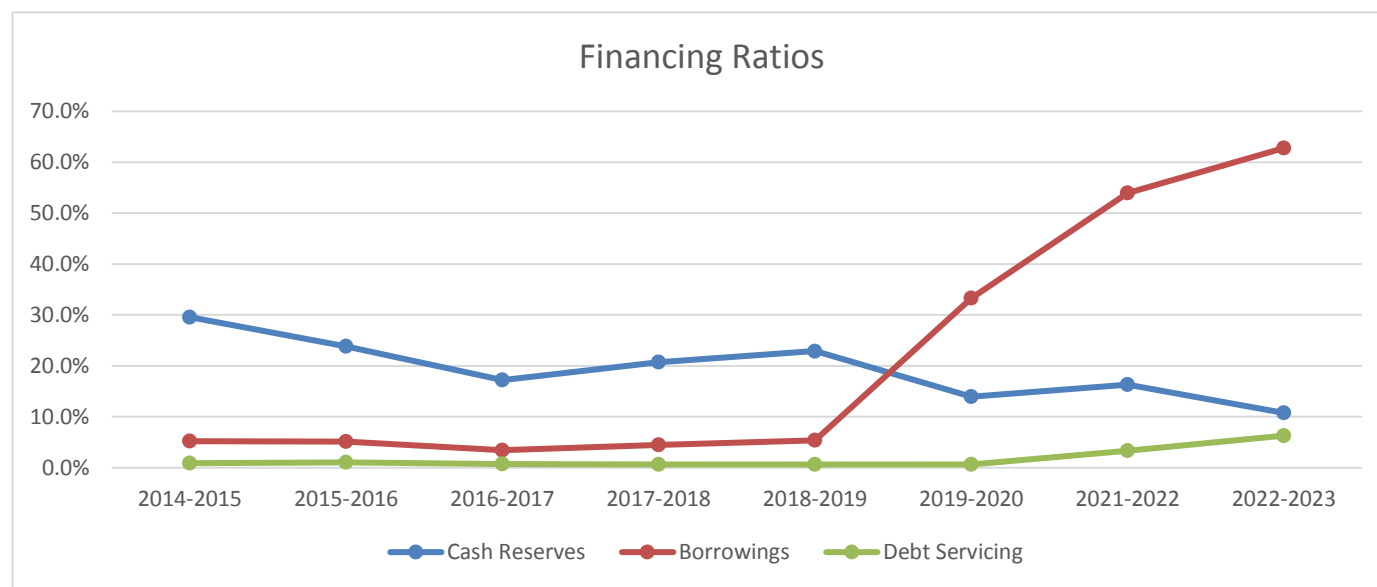
- An indicator of the level of cash reserves (minus Springhaven Lodge Bonds & Employee Leave) available to fund future activities. An increasing ratio suggests the local government has an improved overall capacity to fund capital acquisitions and support financing activities.

BORROWINGS:

An indicator of the level of principal on past borrowings owed by the local government to external entities. An increasing ratio over time suggests the local government is using borrowings to fund capital acquisitions which will require repayment in future periods.

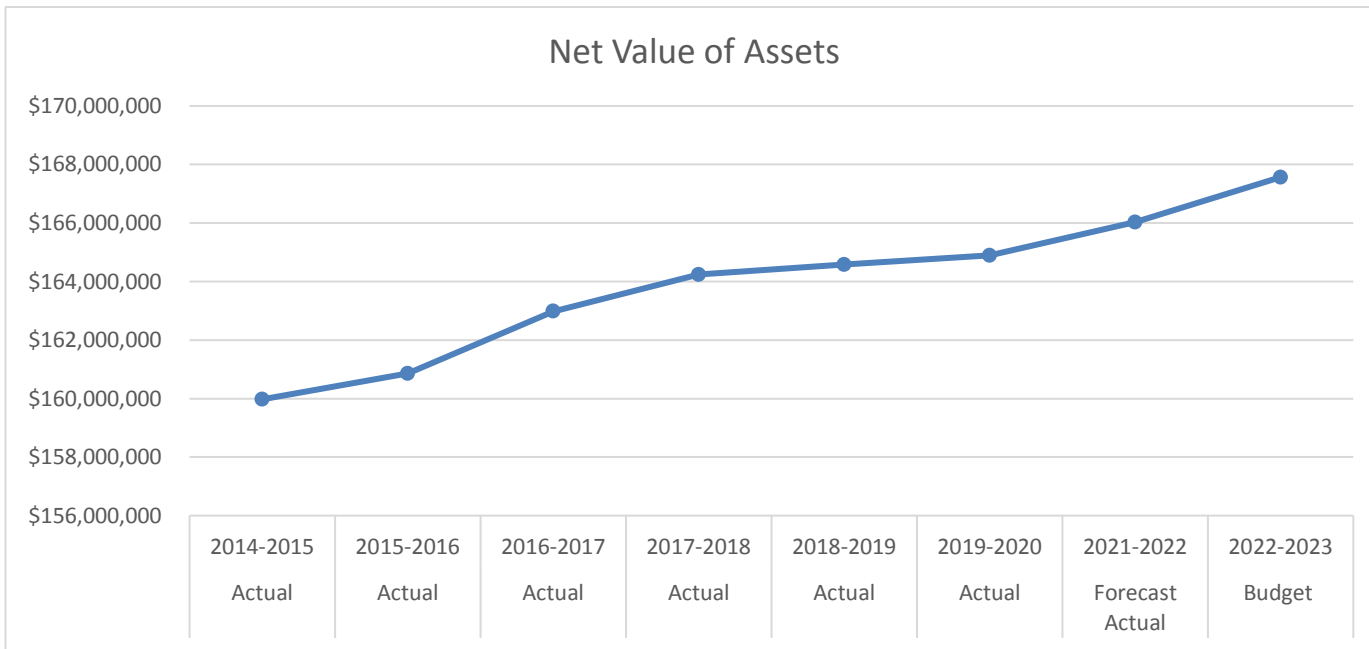
DEBT SERVICING:

An indicator of the level of general annual obligation principal on past borrowings owed by the Shire to external entities. An increasing ratio over time suggests an increasing level of discretionary funds are being applied to the repayment of past borrowings and its associated interest.



NET VALUE OF ASSETS:

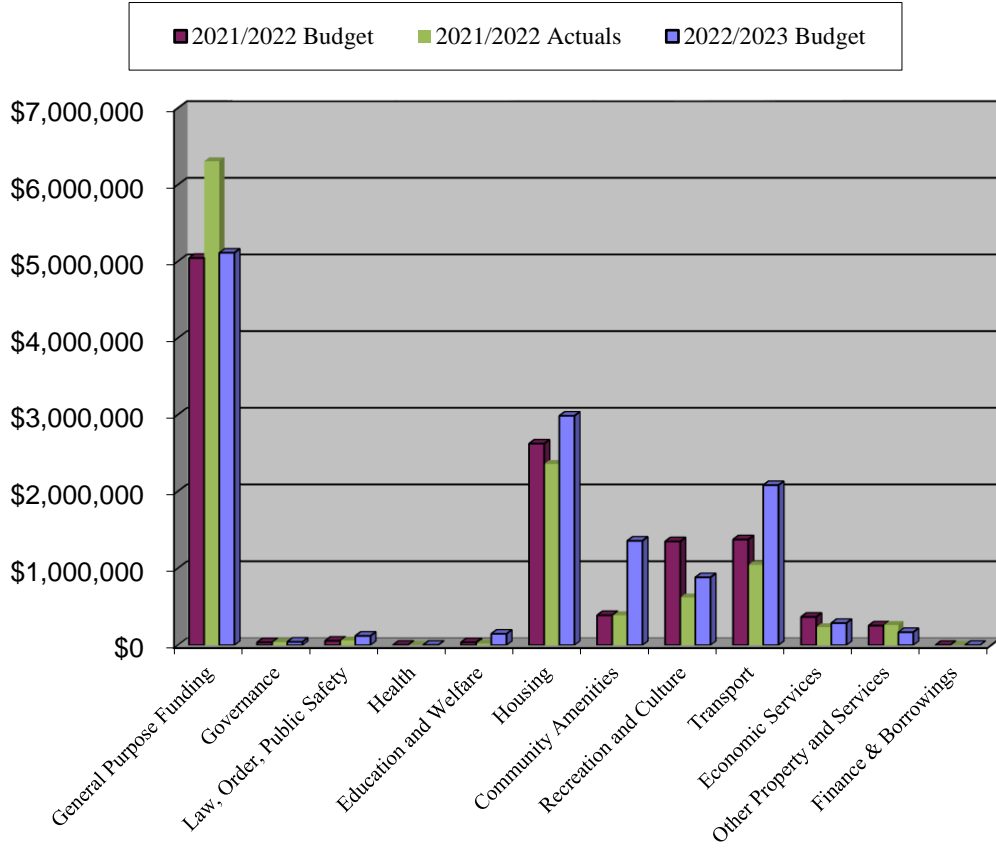
This ratio demonstrates whether the "value", or net worth, of the organisation" is increasing over time.



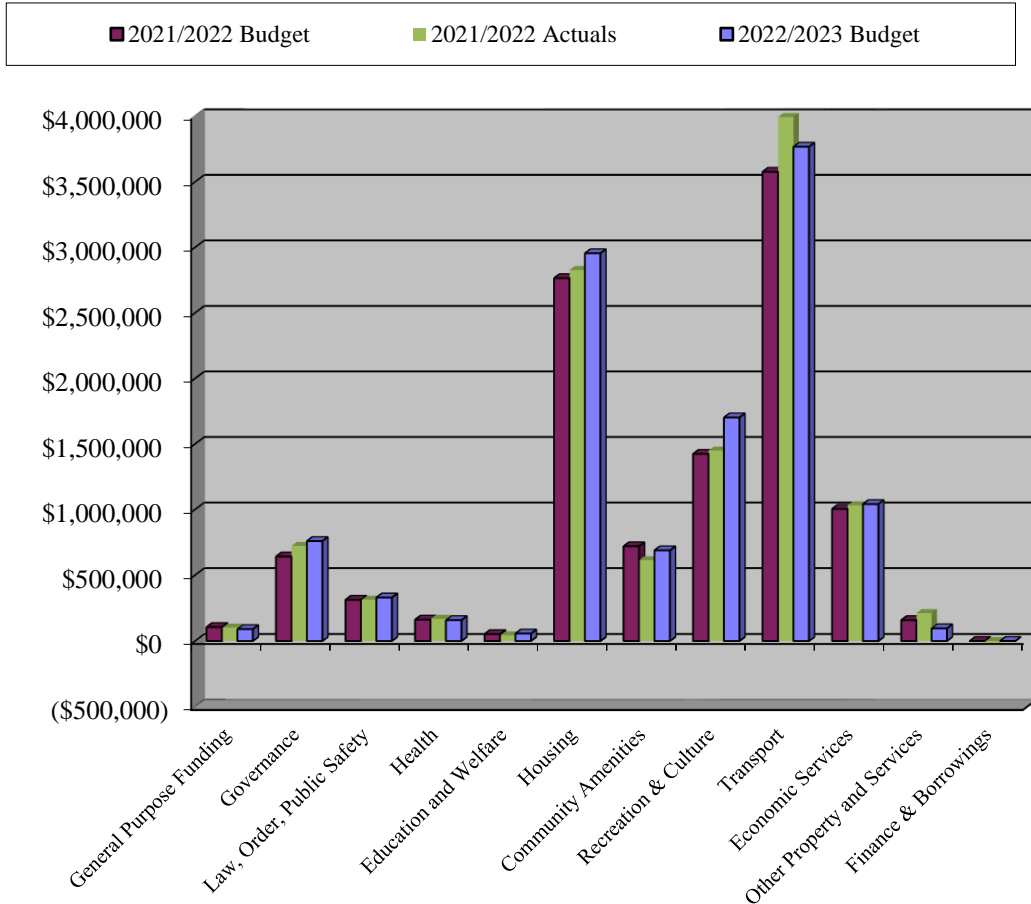
APPENDIX A

The following pages provide detailed information for staff and interested readers, however, does not form part of the required budget document under the Local Government Act 1995.

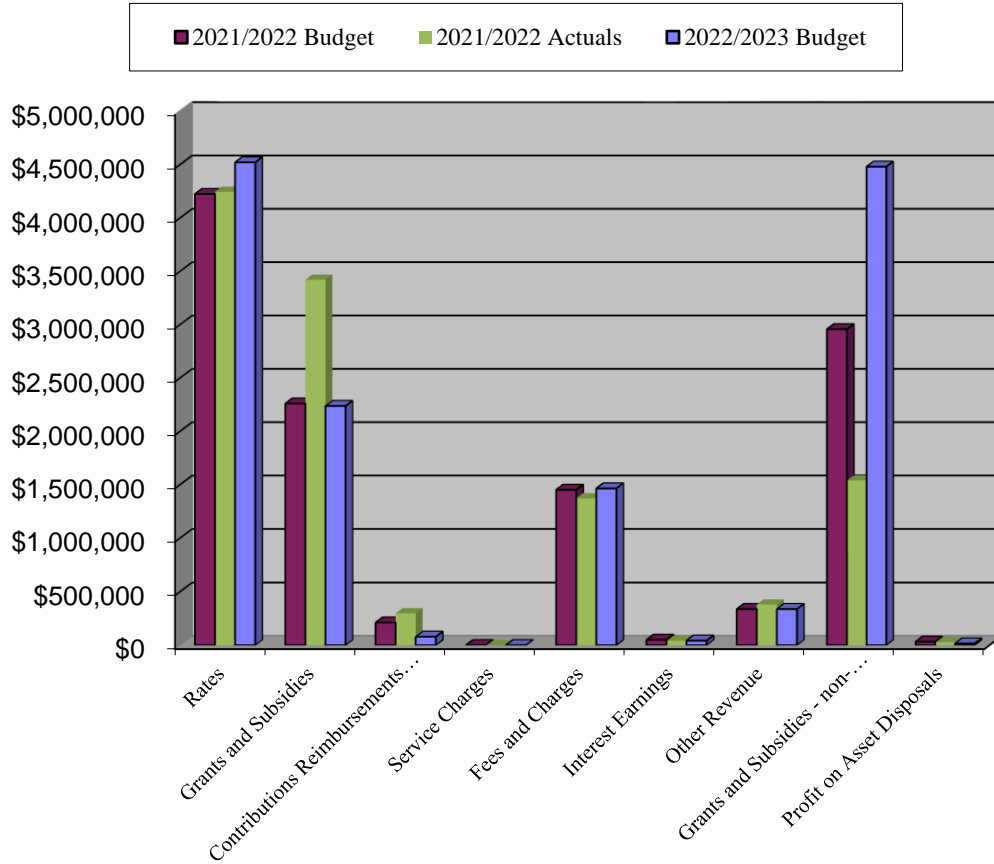
Operating Revenue (by Program)



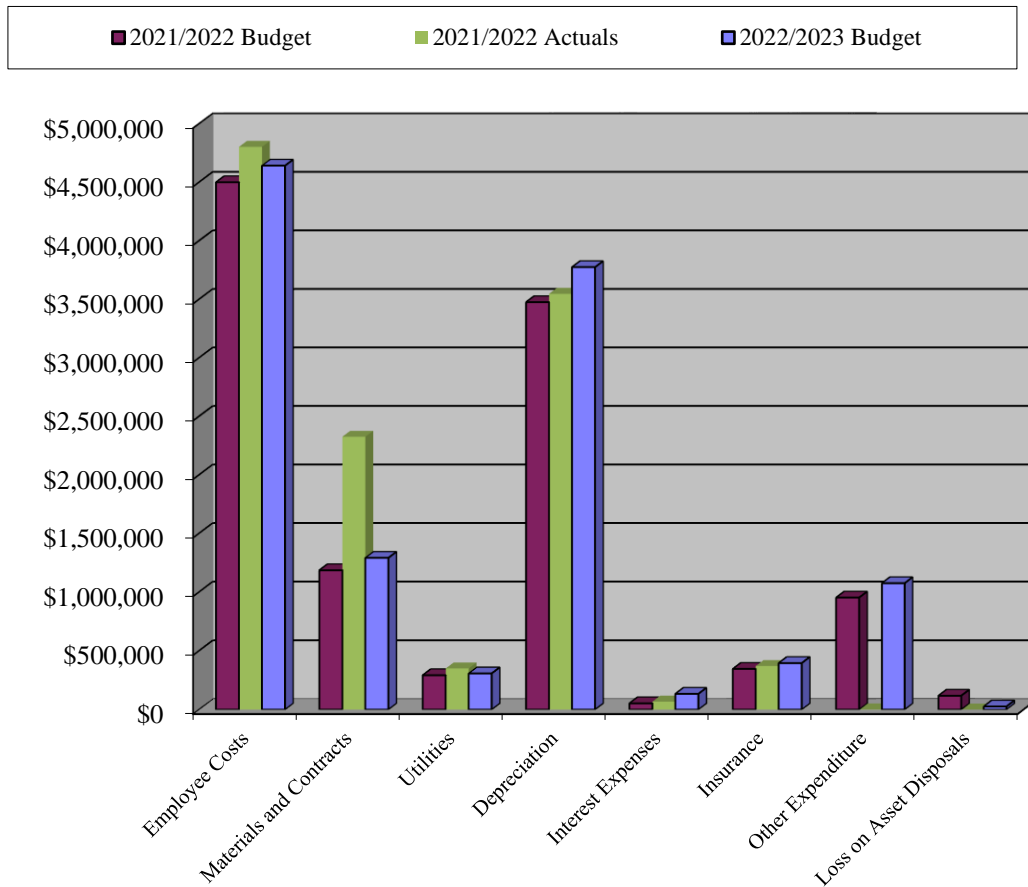
Operating Expenditure (by Program)



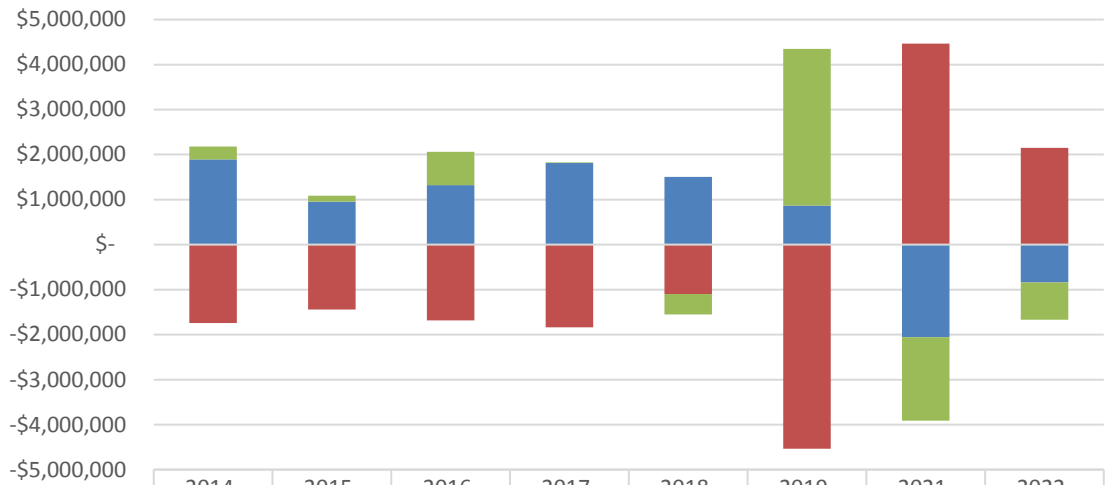
Operating Revenue (by Nature & Type)



Operating Expenditure (by Nature & Type)



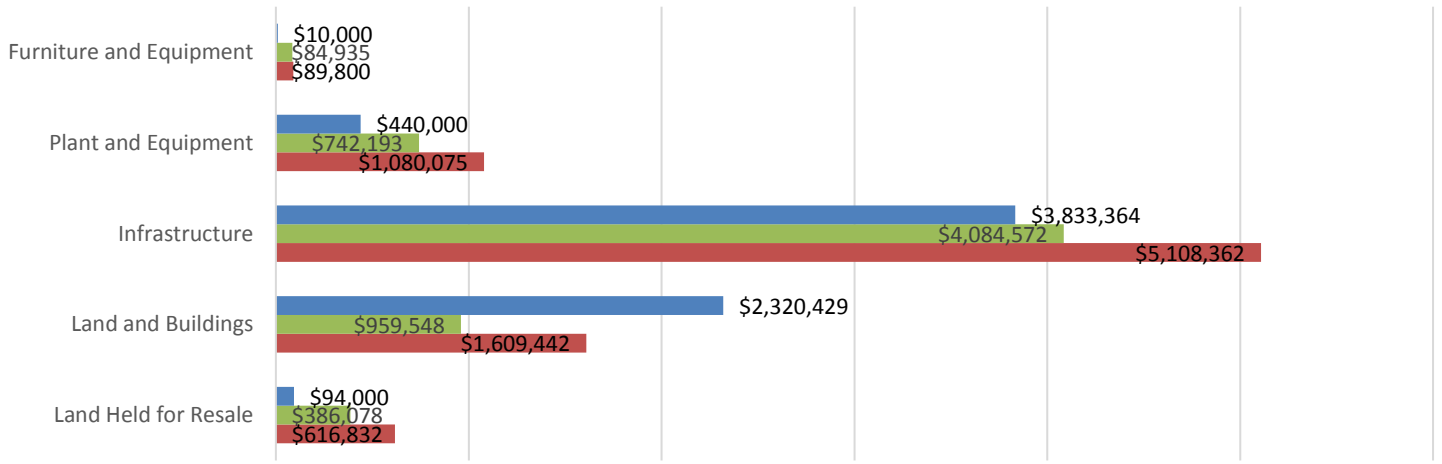
Financing Trends



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2021-2022	2022-2023
Cash Provided through Financing Activities	\$285,219	\$136,748	\$743,588	\$20,764	-\$454,682	\$3,479,315	-\$1,850,323	-\$831,622
Cash Required for Capital Investment	-\$1,744,677	-\$1,442,382	-\$1,682,478	-\$1,839,825	-\$1,095,758	-\$4,538,644	\$4,467,274	\$2,146,081
Cash Provided by Operations	\$1,890,510	\$952,266	\$1,318,757	\$1,809,524	\$1,501,037	\$869,758	-\$2,058,920	-\$839,014

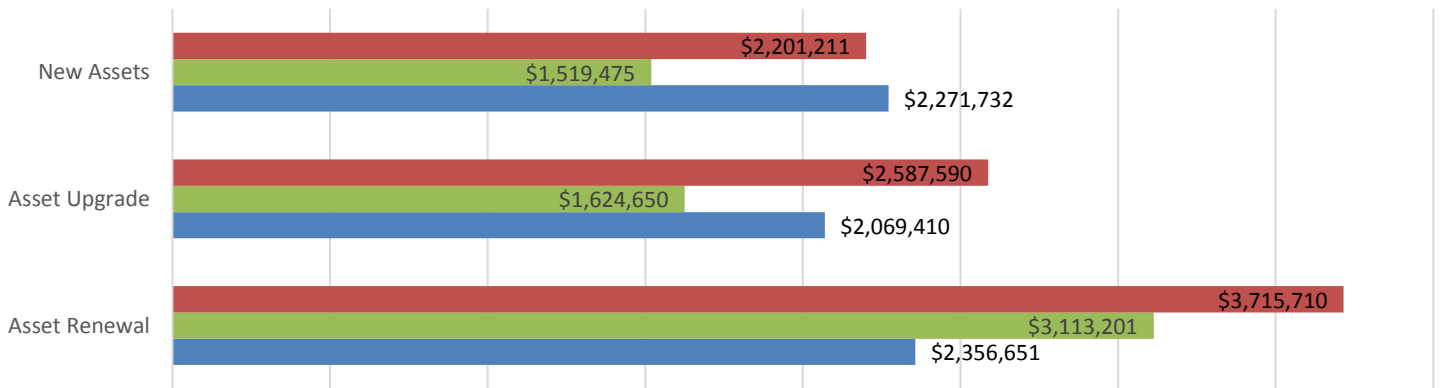
Capital Expenditure - By Asset Class

■ 2022/2023 Budget ■ 2021/2022 Actuals ■ 2021/2022 Budget



Capital Expenditure - By Asset Investment Type

■ 2021/2022 Budget ■ 2021/2022 YTD Actuals ■ 2022/2023 Budget



SHIRE OF KOJONUP
Statement of Comprehensive Income - By Program
Budget for the year ending 30 June 2023

	2021/2022 Budget \$	2021/2022 Actuals \$	Progress	2022/2023 Budget \$
INCOME STATEMENT - BY PROGRAM				
Operating Revenue				
General Purpose Funding	(\$5,042,902)	(\$6,305,687)	125%	(\$5,111,471)
Governance	(\$36,450)	(\$38,800)	106%	(\$42,300)
Law, Order, Public Safety	(\$55,970)	(\$60,398)	108%	(\$120,150)
Health	(\$2,100)	(\$833)	40%	(\$2,200)
Education and Welfare	(\$36,600)	(\$18,441)	50%	(\$146,984)
Housing	(\$2,621,000)	(\$2,355,326)	90%	(\$2,983,900)
Community Amenities	(\$388,180)	(\$387,883)	100%	(\$1,355,005)
Recreation and Culture	(\$1,346,807)	(\$618,622)	46%	(\$880,300)
Transport	(\$1,371,969)	(\$1,041,334)	76%	(\$2,079,316)
Economic Services	(\$366,432)	(\$233,435)	64%	(\$286,138)
Other Property and Services	(\$253,683)	(\$261,683)	103%	(\$168,501)
Finance & Borrowings	\$0	\$0		\$0
	(\$11,522,093)	(\$11,322,441)	98%	(\$13,176,265)
Operating Expenditure				
General Purpose Funding	\$105,699	\$101,977	96%	\$90,305
Governance	\$640,940	\$722,068	113%	\$758,604
Law, Order, Public Safety	\$312,228	\$312,877	100%	\$330,006
Health	\$162,015	\$168,479	104%	\$158,600
Education and Welfare	\$52,062	\$42,658	82%	\$56,340
Housing	\$2,765,003	\$2,827,336	102%	\$2,955,146
Community Amenities	\$719,283	\$612,860	85%	\$687,807
Recreation & Culture	\$1,423,989	\$1,449,342	102%	\$1,702,045
Transport	\$3,576,668	\$3,994,272	112%	\$3,767,731
Economic Services	\$1,004,585	\$1,031,978	103%	\$1,041,170
Other Property and Services	\$158,232	\$211,723	134%	\$96,200
Finance & Borrowings	\$0	(\$13,069)		\$0
	\$10,920,705	\$11,462,502	105%	\$11,643,954
	\$601,387	\$140,061		(\$1,532,311)
<i>Includes the following raised by Rates</i>	\$4,221,677	\$4,243,355		\$4,518,622

** NOTE: The figures in these Statements show 2021/2022 amended budget figures, whereas pages 1-31 show original budget figures.

SHIRE OF KOJONUP
Statement of Comprehensive Income - By Nature & Type
Budget for the year ending 30 June 2023

NOTE	2021/2022 Budget \$	2021/2022 Actuals \$	Progress	2022/2023 Budget \$
Revenues from Ordinary Activities				
Rates	(\$4,223,477)	(\$4,244,756)	107%	(\$4,520,522)
Grants and Subsidies	(\$2,259,627)	(\$3,419,921)	99%	(\$2,236,715)
Contributions Reimbursements & Donations	(\$211,214)	(\$297,458)	37%	(\$79,090)
Service Charges	\$0	\$0		\$0
Fees and Charges	(\$1,450,662)	(\$1,372,148)	101%	(\$1,463,986)
Interest Earnings	(\$50,848)	(\$40,717)	85%	(\$43,019)
Other Revenue	(\$336,783)	(\$379,810)	100%	(\$337,221)
	<u>(\$8,532,611)</u>	<u>(\$9,754,810)</u>	102%	<u>(\$8,680,553)</u>
Expenses from Ordinary Activities				
Employee Costs	\$4,499,646	\$4,801,960	103%	\$4,641,287
Materials and Contracts	\$1,184,916	\$2,325,244	109%	\$1,291,155
Utilities	\$291,950	\$349,845	105%	\$307,140
Depreciation	\$3,475,062	\$3,546,351	109%	\$3,774,415
Interest Expenses	\$53,048	\$67,284	252%	\$133,718
Insurance	\$345,471	\$370,354	114%	\$395,462
Other Expenditure	\$952,412	\$1,463	113%	\$1,074,777
	<u>\$10,802,505</u>	<u>\$11,462,501</u>	108%	<u>\$11,617,954</u>
Sub-Total	<u>\$2,269,895</u>	<u>\$1,707,691</u>		<u>\$2,937,401</u>
Grants and Subsidies - non-operating	(\$2,956,482)	(\$1,538,393)	152%	(\$4,479,712)
Profit on Asset Disposals	(\$33,000)	(\$29,238)	48%	(\$16,000)
Loss on Asset Disposals	\$117,500	\$0	22%	\$26,000
NET RESULT	<u>(\$602,087)</u>	<u>\$140,061</u>		<u>(\$1,532,311)</u>

SHIRE OF KOJONUP
Rate Setting Statement
Budget for the year ending 30 June 2023

	2021/2022 Budget \$	2021/2022 Actuals \$	Progress	2022/2023 Budget \$
Net Result from Operations:	\$601,387	\$140,061		(\$1,532,311)
Less Non-Operating Grants	\$2,956,482	\$1,538,393		\$4,479,712
Non Cash Items Written Back:				
(Profit)/Loss on Asset Disposals	(\$84,500)	\$29,238	-35%	(\$10,000)
(Increase)/decrease in Deferred Rates	\$0	\$19,130		\$0
Increase/(decrease) in Accrued Expenses	\$0	\$640		\$0
Movement in Employee Benefits (Non-current)		\$23,809		
Movement in Employee Benefits (Current)		(\$16,586)		
Movement in Accrued Interest		(\$14,537)		
Movement in LG House Unit Trust		\$4,996		
Adjustment for Contract Liabilities		(\$89,857)		
Movement in Springhaven Bonds		(\$147,855)		
Change in Provision for Doubtful Debts	(\$2,000)	\$0	0%	(\$2,000)
Accrued Leave & Loan Interest Provisions	\$0	\$0		\$0
Depreciation on Assets	(\$3,475,062)	(\$3,546,351)	102%	(\$3,774,415)
CASH PROVIDED BY OPERATIONS	(\$3,693)	(\$2,058,920)		(\$839,014)
CAPITAL INVESTMENT				
Capital Revenue				
Non-Operating Grants	(\$2,956,482)	(\$1,538,393)	52%	(\$4,479,712)
Proceeds from Disposal of Assets	(\$319,000)	(\$251,659)	79%	(\$72,000)
	(\$3,275,482)	(\$1,790,052)		(\$4,551,712)
Capital Expenditure				
Land Held for Resale	\$616,832	\$386,078		\$94,000
Land and Buildings	\$1,609,442	\$959,548	60%	\$2,320,429
Infrastructure	\$5,108,362	\$4,084,572	80%	\$3,833,364
Plant and Equipment	\$1,080,075	\$742,193	69%	\$440,000
Furniture and Equipment	\$89,800	\$84,935	95%	\$10,000
	\$8,504,512	\$6,257,326	74%	\$6,697,793
CASH REQUIRED FOR CAPITAL INVESTMENT	\$5,229,030	\$4,467,274		\$2,146,081
FINANCING ACTIVITIES				
Loans				
Repayment of Debentures	\$254,654	\$255,020	100%	\$413,134
Proceeds from New Debentures	(\$2,786,833)	(\$2,586,078)	93%	(\$600,000)
Self-Supporting Loan Principal Income	\$0	\$0		\$0
Repayment of Springhaven Unit Bonds	\$0	\$0		\$0
Fund Transfers				
Transfers to Reserves	\$1,013,511	\$1,936,355	191%	\$114,867
Transfers from Reserves	(\$1,272,603)	(\$1,455,620)	114%	(\$759,623)
Transfer from Springhaven Reserve	\$0	\$0		\$0
Transfer to Springhaven Reserve	\$0	\$0		\$0
Transfer from Restricted Monies	(\$223,749)	\$0		\$0
Transfer to Restricted Monies	\$0	\$0		\$0
CASH PROVIDED BY FINANCING ACTIVITIES	(\$3,015,020)	(\$1,850,323)		(\$831,622)
SUMMARY:				
(SURPLUS)/DEFICIT 1st JULY	(\$1,001,992)	(\$1,033,480)		(\$475,448)
Cash Provided by Operations	(\$3,693)	(\$2,058,920)		(\$839,014)
Cash Required for Capital Investment	\$5,229,030	\$4,467,274		\$2,146,081
Cash Provided through Financing Activities	(\$3,015,020)	(\$1,850,323)		(\$831,622)
Prior Year Debts Written Off/Provisions	\$0	\$0		\$0
CLOSING (SURPLUS) OR DEFICIT	\$1,208,326	(\$475,448)		(\$3)

The composition of the surplus or (deficit) shown above is illustrated on the next page.

SHIRE OF KOJONUP
Composition of Opening/Closing Balance
Budget for the year ending 30 June 2023

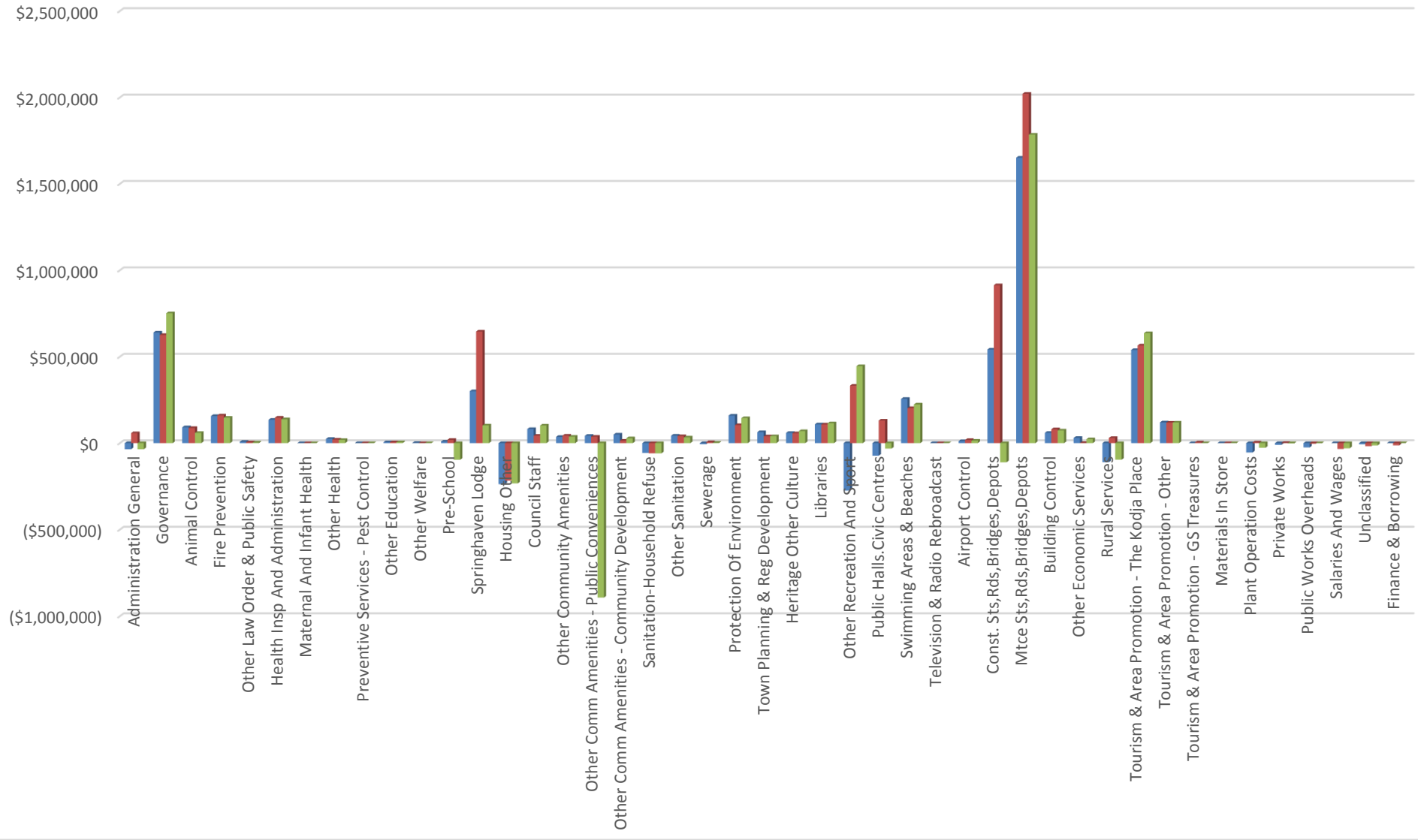
	2021/2022 Budget \$	2021/2022 Actual \$	2022/2023 Budget \$
SURPLUS / (DEFICIT) REPRESENTED BY:			
<u>Comprises:</u>			
Cash - Unrestricted	\$ 150,000	\$ 1,443,625	\$ 150,000
Cash - Restricted Cash (refer below)	\$ -	\$ 36,739	\$ -
Cash - Restricted Reserves	\$ 3,137,593	\$ 4,019,916	\$ 3,375,160
Cash - On Hand (Floats)	\$ 640	\$ 640	\$ 640
Stock on Hand	\$ 8,000	\$ 20,905	\$ 8,000
Sundry Debtors	\$ 300,000	\$ 315,323	\$ 300,000
Rates Debtors - Current	\$ 330,000	\$ 408,216	\$ 330,000
Other Debtors	\$ 5,000	\$ 86,529	\$ 5,000
<u>Less:</u>			
Sundry Creditors	\$ (713,640)	\$ (369,737)	\$ (713,640)
Tax Owed or (Payable)	\$ (10,000)	\$ (162,367)	\$ (10,000)
Builders Retention	\$ (30,000)	\$ (105,265)	\$ (30,000)
RAAP Grant (Creditor)	\$ -	\$ (159,378)	\$ -
Grants/Contr. Carried as Liabilities (AASB15)	\$ -	\$ (889,925)	\$ -
Payables and Provisions	\$ (40,000)	\$ (126,937)	\$ (40,000)
<u>Add Back:</u>			
Cash Reserves (refer below)	\$ (3,137,593)	\$ (4,019,916)	\$ (3,375,160)
Restricted Cash:	\$ -	\$ (36,739)	\$ -
Adjustments (SHL Bond Transfer o/s)		\$ (447,855)	
CLOSING (SURPLUS) OR DEFICIT	\$ -	\$ 13,775	\$ -

SHIRE OF KOJONUP
Summary of Restricted Cash
Budget for the year ending 30 June 2023

	2021/2022				Closing Balance (Restricted Cash)
	Op. Bal.	Budgeted Non- Operating Grants	Received as at 30 June 2022	LESS Funds Utilised	
Education & Welfare					
Grant - Playgroup/Toy Library Shade		\$ 13,500	\$ 6,860	\$ (6,860)	\$ -
Housing					
Spring H - Grant - ACAR		\$ 282,000	\$ 0	\$ -	\$ 0
Recreation & Culture					
LotteryWest (Playground/Gym/Shade)		\$ 413,707	\$ -	\$ -	\$ -
CSRFF Grant (Netball Courts)		\$ 367,795	\$ 339,664	\$ (339,664)	\$ -
Community Drought (Netball Roof)		\$ 250,000	\$ 174,142	\$ (174,142)	\$ -
Grant - Trails		\$ 20,000	\$ -	\$ -	\$ -
Grant - RLCIP (Harrison Place)	\$ 29,762	\$ 197,625	\$ -	\$ (29,762)	\$ -
Grant - RLCIP (Memorial Hall)	\$ 16,518	\$ -	\$ -	\$ (16,518)	\$ -
Transport					
Grant - MRWA Direct		\$ 151,000	\$ 160,600	\$ (160,600)	\$ -
Grant - Regional Road Group (RRG)					
- Reconstruct - Kojonup-Frankland Rd	\$ 15,119	\$ 56,000	\$ 37,333	\$ (52,452)	\$ -
- Widening - Shamrock Rd		\$ 300,000	\$ 240,000	\$ (240,000)	\$ -
- Widening - Shamrock Rd		\$ 40,000	\$ 40,000	\$ (40,000)	\$ -
- Widening - Broomehill Kojonup Rd	\$ 6,795	\$ 80,000	\$ 32,000	\$ (2,057)	\$ 36,738
- Bitumen Reseal - Kojonup Darkan Rd		\$ 44,800	\$ 44,800	\$ (44,800)	\$ -
- Bitumen Reseal - Broomehill Kojonup Rd	\$ 5,437	\$ 44,800	\$ 44,800	\$ (50,237)	\$ -
Grant - Roads to Recovery (R2R)		\$ 432,594	\$ 432,596	\$ (432,596)	\$ -
Grant - RLCIP		\$ 169,411	\$ -	\$ -	\$ -
Economic Services					
Community Drought Extension Program	\$ 17,635	\$ 100,000	\$ (3,806)	\$ (13,829)	\$ -
Unspent Loan Funds:					
Oval Lighting - Loan 142	\$ 132,483			\$ (132,483)	\$ -
Housing Renovations			\$ 300,000	\$ -	\$ -
	\$ 223,749	\$ 2,963,232	\$ 1,848,990	\$ (1,736,000)	\$ 36,739

Net Operating Costs by Sub-Program (excluding General Purpose Funding)

■ 2021/2022 Budget
 ■ 2021/2022 Actuals
 ■ 2022/2023 Budget



SHIRE OF KOJONUP
DETAILED OPERATING ACCOUNTS
Budget for the year ending 30 June 2023

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
3. GENERAL PURPOSE FUNDING								
General Purpose Grants								
1302	Grants Commission Submission	Exp.	MCCS	MCCS	\$0	\$0	100%	\$0
					\$0	\$0		\$0
1333	Grant - Fags - Untied Portion	Inc.	MCCS	MCCS	(\$410,573)	(\$1,047,508)	255%	(\$359,886)
1343	Grant - Fags - Roads	Inc.	MCCS	MCCS	(\$345,104)	(\$961,070)	278%	(\$175,044)
					(\$755,677)	(\$2,008,578)	266%	(\$534,930)
Other General Purpose Income								
1373	Interest On Investment	Inc.	MCCS	SFO	(\$1,000)	\$0	0%	(\$1,000)
1393	Interest On Reserves	Inc.	MCCS	SFO	(\$8,848)	(\$3,967)	45%	(\$4,019)
					(\$9,848)	(\$3,967)	40%	(\$5,019)
Rate Revenue								
1092	Rates Written Off/Refunded	Exp.	MCCS	SFO	\$175	\$66	38%	\$100
1102	Rates Discount Allowed	Exp.	MCCS	SFO	\$0	\$0		\$0
1104	Rates Incentive Prize	Exp.	MCCS	SFO	\$5,000	\$3,804	76%	\$5,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCCS	MCCS	\$15,452	\$15,155	98%	\$16,925
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCCS	MCCS	\$1,373	\$1,348	98%	\$1,365
1132	Rating Salaries	Exp.	MCCS	SFO	\$38,300	\$39,786	104%	\$40,000
1162	Superannuation	Exp.	MCCS	SFO	\$6,000	\$5,861	98%	\$6,000
1182	Postage, Printing & Stationery	Exp.	MCCS	SFO	\$2,700	\$1,448	54%	\$2,200
1192	Rating Valuations	Exp.	MCCS	SFO	\$33,000	\$33,531	102%	\$15,000
1202	Title Searches	Exp.	MCCS	SFO	\$650	\$0	0%	\$500
1222	Insurance - Emp Cost (Rates)	Exp.	MCCS	SFO	\$1,050	\$1,045	100%	\$1,215
1262	Legal Costs Incurred - Rates *	Exp.	MCCS	SFO	\$2,000	\$0	0%	\$2,000
					\$105,699	\$102,043	97%	\$90,305
1003	Rates Levied All Areas	Inc.	MCCS	SFO	(\$4,221,677)	(\$4,243,355)	101%	(\$4,518,622)
1013	Ex Gratia Rates	Inc.	MCCS	SFO	(\$1,400)	(\$1,467)	105%	(\$1,500)
1023	Interim Rates	Inc.	MCCS	SFO	(\$300)	\$0	0%	(\$300)
1043	Non Payment Penalty	Inc.	MCCS	SFO	(\$31,000)	(\$29,141)	94%	(\$30,000)
1053	Back Rates Levied	Inc.	MCCS	SFO	(\$100)	\$0		(\$100)
1063	Instalment Interest Charges	Inc.	MCCS	SFO	(\$10,000)	(\$7,609)	76%	(\$8,000)
1073	Instalment Administration Fee	Inc.	MCCS	SFO	(\$3,800)	(\$3,204)	84%	(\$3,500)
1263	Legal Costs Recovered - Rates *	Inc.	MCCS	SFO	(\$2,000)	\$0	0%	(\$2,000)
1273	Esl Levy Admin Fee	Inc.	MCCS	SFO	(\$4,000)	(\$4,000)	100%	(\$4,000)
1283	Settlement & Search Charges	Inc.	MCCS	SFO	(\$3,100)	(\$4,432)	143%	(\$3,500)
					(\$4,277,377)	(\$4,293,207)	100%	(\$4,571,522)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
4. GOVERNANCE								
Administration General								
003D	Depreciation (Sch 4)	Exp.	MCCS	SFO	\$90,000	\$89,846	100%	\$91,000
003A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	(\$3,016)		\$0
003L	Long Service Leave Accrual	Exp.	MCCS	MCCS	\$0	(\$65,360)		\$0
1842	Loss on Sale of Assets	Exp.	MCCS	SFO	\$1,500	\$0		\$0
1852	Salaries - Admin	Exp.	MCCS	MCCS	\$900,000	\$1,024,342	114%	\$900,000
1882	Superannuation - Admin	Exp.	MCCS	MCCS	\$115,000	\$112,161	98%	\$115,000
1892	Staff Insurances	Exp.	MCCS	MCCS	\$24,000	\$24,145	101%	\$28,000
1902	FBT Admin Staff	Exp.	MCCS	SFO	\$14,000	\$13,898	99%	\$17,000
1912	Conference & Training	Exp.	MCCS	MCCS	\$22,700	\$10,623	47%	\$43,500
1921	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$30,000	\$34,776	116%	\$33,000
1922	Advertising	Exp.	MCCS	MCCS	\$4,500	\$15,028	334%	\$5,000
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCCS	SAO	\$14,500	\$14,329	99%	\$14,500
1932	Occ Health & Safety	Exp.	MCCS	SAO	\$3,500	\$2,819	81%	\$3,200
1942	Staff Uniforms	Exp.	MCCS	MCCS	\$4,000	\$3,423	86%	\$4,000
1952	Admin Staff Costs - Other	Exp.	MCCS	MCCS	\$10,500	\$20,478	195%	\$18,000
1957	Office - Building Maintenance	Exp.	MCCS	BMC	\$8,500	\$14,418	170%	\$10,000
1958	Office - Cleaning & Assoc	Exp.	MCCS	SH	\$22,500	\$21,444	95%	\$23,750
1959	Office - Utility Charges	Exp.	MCCS	MCCS	\$8,000	\$10,283	129%	\$10,500
1962	Office - Gardens Maintenance	Exp.	MCCS	SH	\$5,500	\$6,666	121%	\$12,520
1972	Office - Printing & Stationery	Exp.	MCCS	MCCS	\$23,000	\$30,115	131%	\$25,000
2004	Office - Insurance.	Exp.	MCCS	MCCS	\$31,000	\$31,927	103%	\$37,000
2002	Office - Equipment Maintenance	Exp.	MCCS	MCCS	\$1,000	\$961	96%	\$1,000
1982	Telephone & Internet	Exp.	MCCS	MCCS	\$25,000	\$28,675	115%	\$25,000
2006	Donations CEO discretion	Exp.	MCCS	CEO	\$2,000	\$1,090	55%	\$2,000
2008	Donations - Council	Exp.	MCCS	CEO	\$2,000	\$50	3%	\$2,000
2012	Non Capital Purchases	Exp.	MCCS	MCCS	\$5,000	\$6,111	122%	\$5,000
2022	Bank Charges	Exp.	MCCS	MCCS	\$16,000	\$15,302	96%	\$16,000
2032	Postage & Freight	Exp.	MCCS	MCCS	\$4,500	\$6,041	134%	\$5,500
2042	ICT Support	Exp.	MCCS	MCCS	\$20,000	\$37,929	190%	\$35,000
1992	ICT Software Licensing Fees	Exp.	MCCS	MCCS	\$51,000	\$52,056	102%	\$52,000
2043	ICT Website (Subscription & Upgrades)	Exp.	MCCS	MCCS	\$14,000	\$13,745	98%	\$5,000
2044	ICT Hardware Purchases (<\$5,000)	Exp.	MCCS	MCCS	\$15,000	\$19,353	129%	\$25,000
2046	ICT Payroll Software Implementation	Exp.	MCCS	MCCS	\$10,500	\$0	0%	\$70,000
2278	Security Monitoring	Exp.	MCCS	BMC	\$750	\$203	27%	\$750
2052	Vehicle Expenses	Exp.	MCCS	MCCS	\$17,000	\$18,376	108%	\$14,500
2062	Admin Legal Expenses	Exp.	MCCS	CEO	\$23,000	\$22,568	98%	\$55,000
2072	Consultants Special Projects	Exp.	MCCS	CEO	\$40,000	\$42,145	105%	\$30,000
2274	HR/IR Consultants	Exp.	MCCS	CEO	\$5,000	\$3,504	70%	\$0
2277	Finance Consultants & Advice	Exp.	MCCS	MCCS	\$15,000	\$14,125	94%	\$15,000
2287	Fair Value Revaluations	Exp.	MCCS	MCCS	\$30,000	\$0	0%	\$25,000
2275	Records Management (incl. 5.1.3)	Exp.	MCCS	MCCS	\$5,000	\$4,740	95%	\$7,000
2092	Misc Expense - Admin	Exp.	MCCS	MCCS	\$2,200	\$2,258	103%	\$1,800
2172	Less Admin Non Cash Realloc	Exp.	MCCS	MCCS	(\$91,500)	(\$89,846)	98%	(\$91,000)
2182	Less Admin Cash Exp Realloc	Exp.	MCCS	MCCS	(\$1,545,150)	(\$1,515,448)	98%	(\$1,692,520)
					\$0	\$96,279		\$0
2053	Sundry Income	Inc.	MCCS	MCCS	(\$200)	(\$599)	300%	(\$200)
2083	Police Licencing - Commissions	Inc.	MCCS	MCCS	(\$35,000)	(\$38,188)	109%	(\$35,000)
2143	Photocopying	Inc.	MCCS	MCCS	(\$250)	(\$13)	5%	(\$100)
					(\$35,450)	(\$38,800)	109%	(\$35,300)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Governance								
002D	Depreciation (Sch 4)	Exp.	CEO	SFO	\$8,560	\$8,534	100%	\$9,200
102P	Loss On Sale Of Assets (Gov)	Exp.	CEO	SFO	\$0	\$0		\$0
1502	Members Attendance Fees	Exp.	CEO	MCCS	\$105,000	\$99,124	94%	\$107,000
1508	Members Travelling	Exp.	CEO	MCCS	\$700	\$687	98%	\$700
1512	Members Conference Expenses	Exp.	CEO	MCCS	\$13,500	\$12,590	93%	\$13,500
1522	Members Communication Exp	Exp.	CEO	MCCS	\$24,000	\$25,063	104%	\$24,000
1532	Election & Poll Expenses	Exp.	CEO	MCCS	\$5,500	\$5,487		\$0
1542	Presidents/Dep Allowances	Exp.	CEO	MCCS	\$35,000	\$35,775	102%	\$36,000
1562	Refreshments & Functions - Council	Exp.	CEO	CEO	\$7,000	\$13,461	192%	\$9,000
1572	Refreshments & Functions - Staff	Exp.	CEO	CEO	\$3,300	\$3,965	120%	\$3,600
1578	Council - Special Visits	Exp.	CEO	CEO	\$300	\$0	0%	\$0
1582	Council - Chambers Maintenance	Exp.	CEO	CEO	\$0	\$0		\$0
1592	Members Insurance	Exp.	CEO	MCCS	\$8,400	\$8,866	106%	\$9,300
1602	Subscriptions	Exp.	CEO	CEO	\$14,000	\$13,862	99%	\$14,000
1612	Misc Expenses - Members Of Council	Exp.	CEO	CEO	\$700	\$3,723	532%	\$700
1624	Integrated Planning Expense	Exp.	CEO	CEO	\$15,000	\$11,539	77%	\$135,000
2075	VROC - Shared Services	Exp.	CEO	CEO	\$2,000	\$234	12%	\$2,000
2078	VROC - Projects	Exp.	CEO	CEO	\$5,000	\$0	0%	\$2,000
1692	Donations	Exp.	CEO	CEO	\$0	\$189		\$0
1632	Vehicle Operating Expenses	Exp.	CEO	MCCS	\$3,000	\$2,459	82%	\$3,000
1792	Legal Costs	Exp.	CEO	CEO	\$4,000	\$0	0%	\$2,000
1662	Audit Fees	Exp.	CEO	MCCS	\$65,800	\$68,156	104%	\$38,000
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCCS	\$309,030	\$303,090	98%	\$338,504
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCCS	\$9,150	\$8,985	98%	\$9,100
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCCS	\$2,000	\$0	0%	\$2,000
					\$640,940	\$625,789	98%	\$758,604
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	SFO	(\$1,000)	\$0		(\$7,000)
					(\$1,000)	\$0		(\$7,000)
5. LAW, ORDER & PUBLIC SAFETY								
Animal Control								
005D	Depreciation (Sch 5)	Exp.	MRS	SFO	\$540	\$530	98%	\$560
005P	Loss on Sale of Asset (Sch 5)	Exp.	MRS	SFO	\$0	\$0		\$0
2492	Salaries (Ac)	Exp.	MRS	MRS	\$40,000	\$45,306	113%	\$40,000
2522	Superannuation	Exp.	MRS	MRS	\$16,000	\$13,347	83%	\$16,000
2532	Other Employment Costs	Exp.	MRS	MRS	\$5,900	\$6,993	119%	\$6,025
2542	Conference & Training	Exp.	MRS	Ranger	\$1,850	\$1,262	68%	\$1,850
2552	Ranger Vehicle	Exp.	MRS	Ranger	\$8,500	\$10,594	125%	\$12,000
2553	FBT Law Order & Public Safety	Exp.	MRS	SFO	\$2,150	\$2,528	118%	\$3,700
2562	Dog Control Expenses	Exp.	MRS	Ranger	\$1,400	\$2,130	152%	\$1,800
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	Ranger	\$2,500	\$1,878	75%	\$3,000
2582	Other Animal Control	Exp.	MRS	Ranger	\$0	\$145		\$1,050
2583	Cat Control Expenses	Exp.	MRS	Ranger	\$1,100	\$677	62%	\$1,200
2592	Audit of Dog & Cat Register	Exp.	MRS	Ranger	\$0	\$0		\$0
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCCS	\$15,452	\$15,155	98%	\$16,925
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCCS	\$915	\$898	98%	\$910
					\$96,307	\$101,442	105%	\$105,020
2653	Fines & Penalties - Dog Act	Inc.	MRS	Ranger	(\$620)	(\$200)	32%	(\$1,000)
2663	Impounding Fees - Dogs	Inc.	MRS	Ranger	(\$500)	(\$2,135)	427%	(\$2,000)
2633	Ranger Income	Inc.	MRS	Ranger	\$0	(\$6,508)		(\$23,000)
New	Cat Pound Grant	Inc.	MRS	Ranger	\$0	\$0		(\$16,000)
2673	Dog Registration Fees	Inc.	MRS	Ranger	(\$3,000)	(\$4,584)	153%	(\$3,500)
2674	Cat Registration Fees	Inc.	MRS	Ranger	(\$500)	(\$603)	121%	(\$500)
					(\$4,620)	(\$14,030)	304%	(\$46,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
100%								
Fire Prevention								
004D	Depreciation (Sch 5)	Exp.	MRS	SFO	\$40,952	\$37,129	91%	\$41,500
2272	Emergency Operating Expenses	Exp.	MRS	MRS	\$7,000	\$13,218	189%	\$10,000
2271	Emergency Operations Room - Storage	Exp.	MRS	MRS	\$3,500	\$589	17%	\$5,500
2281	Community Emergency Services Manager	Exp.	MRS	MRS	\$22,000	\$11,840	54%	\$22,000
2292	Fire Hazard Reduction	Exp.	MRS	MWS	\$18,000	\$16,537	92%	\$18,900
2302	Ground & Aerial Inspections	Exp.	MRS	MRS	\$4,000	\$3,691	92%	\$4,400
2322	Administration Costs	Exp.	MRS	MRS	\$3,500	\$4,104	117%	\$4,000
2342	Firefighting - Shire Resources	Exp.	MRS	MRS	\$4,000	\$0	0%	\$4,000
2372	Brigade Expenses	Exp.	MRS	MRS	\$58,000	\$73,082	126%	\$59,500
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCCS	\$46,355	\$45,463	98%	\$50,776
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCCS	\$915	\$898	98%	\$910
					\$208,222	\$206,553	99%	\$221,486
2363	Fines & Penalties	Inc.	MRS	Ranger	(\$1,000)	(\$375)	38%	(\$1,000)
2373	ESL Levy Funding	Inc.	MRS	MRS	(\$50,000)	(\$45,556)	91%	(\$69,500)
2383	Sale Of Fire Maps	Inc.	MRS	MRS	(\$300)	(\$436)	145%	(\$450)
2393	Sundry Misc Income - Fire	Inc.	MRS	Ranger	(\$50)	\$0	0%	(\$3,200)
					(\$51,350)	(\$46,368)	90%	(\$74,150)
Other Law Order & Public Safety								
2832	Vehicle Impounding	Exp.	MRS	Ranger	\$1,700	\$1,823	107%	\$2,000
9782	Security Systems Upgrades - All Buildings	Exp.	MCCS	BMC	\$5,000	\$3,058	61%	\$0
2862	Local Laws	Exp.	MRS	MCCS	\$1,000	\$0	0%	\$1,500
					\$7,700	\$4,882	63%	\$3,500
2893	Sundry Income - Donations	Inc.	MRS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
7. HEALTH								
Health Insp And Administration								
008D	Depreciation (Sch 7)	Exp.	MRS	SFO	\$0	\$0		\$0
3102	Health - Salaries	Exp.	MRS	MRS	\$75,000	\$81,005	108%	\$86,250
3132	Health - Superannuation	Exp.	MRS	MRS	\$16,500	\$21,671	131%	\$20,130
3142	Health - Staff FBT	Exp.	MRS	SFO	\$8,000	\$7,454	93%	\$9,000
3152	Health - Conference & Training	Exp.	MRS	MRS	\$1,000	\$1,407	141%	\$1,400
3162	Health - Other Employment Costs	Exp.	MRS	MRS	\$1,400	\$1,963	140%	\$1,515
3164	Health - Contractors	Exp.	MRS	MRS	\$17,000	\$16,740	98%	\$2,000
3242	Analytical Expenses	Exp.	MRS	MRS	\$1,600	\$1,463	91%	\$1,600
3212	Admin Alloc To Hia - Cash	Exp.	MRS	MCCS	\$15,452	\$15,155	98%	\$16,925
3252	Admin Non Cash Realloc (Hia)	Exp.	MRS	MCCS	\$1,373	\$1,348	98%	\$1,365
					\$137,324	\$148,207	108%	\$140,185
3223	Health Act Fees & Licences	Inc.	MRS	MRS	(\$2,000)	(\$742)	37%	(\$2,000)
3233	Septic Tank Inspection Fees	Inc.	MRS	MRS	(\$100)	(\$91)	91%	(\$200)
					(\$2,100)	(\$833)	40%	(\$2,200)
Maternal And Infant Health								
007D	Depreciation (Sch 7)	Exp.	MRS	SFO	\$0	\$0		\$0
					\$0	\$0		\$0
Other Health								
009D	Depreciation (Sch 7)	Exp.	CEO	SFO	\$15,000	\$14,874	99%	\$15,250
3362	34 Katanning Rd - Building Maint	Exp.	CEO	BMC	\$1,760	\$1,075	61%	\$0
3365	Health Plan	Exp.	CEO	MRS	\$5,000	\$0	0%	\$0
3361	Interest Paid on Loan 137	Exp.	CEO	MCCS	\$2,246	\$2,972	132%	\$2,100
3368	Loan Guarantee Fee	Exp.	CEO	MCCS	\$485	\$1,352	279%	\$865
					\$24,491	\$20,272	83%	\$18,215
3363	Revenue	Inc.	CEO	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Preventive Services - Pest Control								
3322	Vermin Control	Exp.	MRS	BMC	\$200	\$0	0%	\$200
					\$200	\$0	0%	\$200
8. EDUCATION & WELFARE								
Other Education								
3455	Play in the Park	Exp.	MCCS	MCCS	\$2,500	\$312	12%	\$2,500
3452	Smart Start-Expenses	Exp.	MCCS	MCCS	\$2,860	\$5,505	192%	\$2,860
					\$5,360	\$5,817	109%	\$5,360
3456	Inc - Smartstart Donation	Inc.	MCCS	MCCS	\$0	(\$409)		\$0
					\$0	(\$409)		\$0
Other Welfare								
010D	Depreciation (Sch 8)	Exp.	MCCS	SFO	\$0	\$133		\$125
3468	Donation Southern Ag Care	Exp.	MCCS	CEO	\$1,000	\$0	0%	\$0
					\$1,000	\$133	13%	\$125
Pre-School								
006D	Depreciation (Sch 6)	Exp.	MCCS	SFO	\$16,430	\$16,430	100%	\$16,500
3462	Child Care Centre - Building Maint	Exp.	MCCS	BMC	\$4,900	\$3,694	75%	\$9,555
3464	Child Care Centre - Grounds Maint	Exp.	MCCS	SH	\$1,000	\$120	12%	\$1,000
3477	Kindy Café (3yo Kindy)	Exp.	MCCS	SLO	\$15,000	\$8,588	57%	\$15,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCCS	BMC	\$6,300	\$7,055	112%	\$7,300
3470	Playgroup/Toy Library - Minor	Exp.	MCCS	CDO	\$1,072	\$60	6%	\$500
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCCS	SH	\$1,000	\$760	76%	\$1,000
					\$45,702	\$36,708	80%	\$50,855
3463	Child Care Centre - Rent	Inc.	MCCS	CDO	(\$2,700)	(\$2,220)	82%	(\$2,800)
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCCS	SLO	(\$20,000)	(\$8,588)	43%	(\$11,784)
3467	Grant - Playgroup/Toy Library Shade	Inc.	MCCS	BMC	(\$13,500)	(\$6,860)	51%	(\$32,000)
New	LR&CIP Grant - Old School Roof	Inc.	MCCS	MCCS	\$0	\$0		(\$100,000)
3473	Playgroup/Toy Library - Fees	Inc.	MCCS	CDO	(\$400)	(\$364)	91%	(\$400)
					(\$36,600)	(\$18,032)	49%	(\$146,984)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
9. HOUSING								
Springhaven Lodge								
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	SFO	\$168,500	\$172,364	102%	\$175,000
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	SFO	\$17,000	\$20,000	118%	\$20,000
010A	Annual Leave Accrual	Exp.	MACS	SFO	\$0	\$18,981		\$0
010L	Long Service Leave Accrual	Exp.	MACS	SFO	\$0	\$6,688		\$0
009P	Spring H - Loss On Sale Of Asset	Exp.	MACS	SFO	\$3,000	\$0		\$0
3742	Spring H - FBT Costs	Exp.	MACS	SFO	\$4,600	\$3,997	87%	\$5,000
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,390,000	\$1,436,960	103%	\$1,500,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$145,000	\$132,103	91%	\$155,000
3775	Spring H - COVID-19 Carer's Payment	Exp.	MACS	MACS	\$0	\$0		\$0
3782	Spring H - Conferences & Training	Exp.	MACS	MACS	\$20,000	\$15,421	77%	\$20,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,500	\$3,295	94%	\$5,500
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$13,000	\$13,957	107%	\$20,000
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$7,000	\$6,091	87%	\$7,000
3821	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$12,000	\$13,178	110%	\$12,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$11,000	\$14,451	131%	\$12,000
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$8,500	\$12,415	146%	\$10,000
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$1,407	141%	\$1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$4,000	\$725	18%	\$1,000
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$339	34%	\$1,000
3893	Spring H - Software Operating	Exp.	MACS	MACS	\$10,500	\$9,947	95%	\$10,500
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$20,000	\$20,109	101%	\$20,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$7,000	\$2,524	36%	\$5,000
3908	Spring H - Security	Exp.	MACS	MACS	\$6,000	\$4,212	70%	\$5,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$14,000	\$13,209	94%	\$14,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$45,000	\$47,579	106%	\$45,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$35,000	\$38,604	110%	\$30,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$46,000	\$48,413	105%	\$46,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MCCS	\$29,300	\$29,266	100%	\$34,000
3916	Spring H - Insurance	Exp.	MACS	MCCS	\$22,100	\$22,151	100%	\$23,000
3962	Spring H - Public Liability Insurance	Exp.	MACS	MACS	\$7,000	\$6,818	97%	\$7,100
3922	Spring H - Cleaning & Laundry	Exp.	MACS	ADC	\$8,900	\$8,164	92%	\$8,500
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$9,500	\$9,534	100%	\$9,500
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$100,000	\$108,928	109%	\$95,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$2,000	\$2,213	111%	\$2,100
3974	Spring H - Aged Care Consultants	Exp.	MACS	MACS	\$6,000	\$3,418	57%	\$6,000
3918	Spring H - Consultants	Exp.	MACS	MACS	\$20,000	\$3,788	19%	\$20,000
3928	Spring H - COVID-19 Additional Costs	Exp.	MACS	MACS	\$10,000	\$23,182	232%	\$4,000
3984	Spring H - ELDAC Grant Expenses	Exp.	MACS	MACS	\$20,000	\$0	0%	\$0
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MCCS	\$18,300	\$17,969	98%	\$18,200
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCCS	\$231,773	\$227,317	98%	\$253,878
					\$2,477,473	\$2,519,718	102%	\$2,601,278
4003	Spring H - Resident Rent	Inc.	MACS	MACS	(\$500,000)	(\$525,936)	105%	(\$500,000)
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	MACS	(\$1,330,000)	(\$1,293,171)	97%	(\$1,500,000)
1395	Interest On Unpaid Bonds	Inc.	MCCS	MCCS	(\$36,000)	(\$31,072)	86%	(\$28,000)
4043	Spring H - Grant - COVID-19 Payment	Inc.	MACS	MACS	\$0	(\$16,727)		(\$4,000)
3983	Spring H - Grant - ELDAC	Inc.	MACS	MACS	(\$20,000)	\$0	0%	\$0
4023	Spring H - Donations	Inc.	MACS	MACS	(\$3,000)	(\$7,017)	234%	(\$3,000)
4143	Spring H - Misc Income	Inc.	MACS	MACS	(\$3,000)	\$0	0%	(\$2,000)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	SFO	(\$3,000)	\$0	0%	\$0
3993	Spring H - Grant - ACAR	Inc.	MACS	MACS	(\$282,000)	(\$0)	0%	(\$281,900)
4303	Spring H - Grant - Security	Inc.	MACS	MACS	\$0	\$0		(\$180,000)
					(\$2,177,000)	(\$1,873,924)	86%	(\$2,498,900)
<i>Net Profit/loss Springhaven</i>					(\$300,473)	(\$645,794)		(\$102,378)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Housing Other								
4062	ILU's - Building Maintenance	Exp.	MACS	BMC	\$10,000	\$5,742	57%	\$12,000
4064	ILU's - Grounds Maintenance	Exp.	MACS	SH	\$5,200	\$5,121	98%	\$5,800
4065	ILU's - Utilities	Exp.	MACS	MCCS	\$22,000	\$36,868	168%	\$36,000
4066	ILU's - Insurance	Exp.	MACS	MCCS	\$7,000	\$7,508	107%	\$8,500
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	BMC	\$7,500	\$4,441	59%	\$11,500
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	SH	\$3,000	\$126	4%	\$3,500
4205	J Sullivan Units - Utilities	Exp.	MACS	MCCS	\$8,000	\$8,918	111%	\$8,500
4206	J Sullivan Units - Insurance	Exp.	MACS	MCCS	\$1,800	\$1,683	93%	\$2,000
4251	RAAP Grant Admin Costs	Exp.	MACS	MCCS	\$5,000	\$0	0%	\$0
4254	Interest Paid on Loan 138 & 139	Exp.	CEO	MCCS	\$15,076	\$16,198	107%	\$16,236
4255	Loan Guarantee Fee	Exp.	CEO	MCCS	\$4,100	\$11,672	285%	\$7,620
New	Bagg Street Units Operating	Exp.	CEO	SH	\$0	\$0		\$2,650
4256	GROH - Building Maintenance	Exp.	MACS	BMC	\$7,510	\$6,404	85%	\$7,850
					\$96,186	\$104,680	109%	\$122,156
4083	ILU's - Rent	Inc.	MACS	MCCS	(\$160,000)	(\$161,719)	101%	(\$168,000)
4103	ILU's - Power Recoups	Inc.	MACS	MCCS	(\$12,000)	(\$17,952)	150%	(\$15,000)
4426	RAAP Grant Admin Costs - Grant Funded	Inc.	MACS	MCCS	(\$5,000)	\$0	0%	\$0
4203	J Sullivan Units - Rent	Inc.	MACS	MCCS	(\$37,000)	(\$37,961)	103%	(\$37,000)
4243	GROH - Rent	Inc.	MACS	MCCS	(\$120,000)	(\$103,889)	87%	(\$135,000)
					(\$334,000)	(\$321,521)	96%	(\$355,000)
Council Staff								
011D	Depreciation (Sch 9)	Exp.	CEO	SFO	\$125,000	\$121,918	98%	\$150,000
3768	Staff Housing - Building Maintenance	Exp.	CEO	BMC	\$14,500	\$16,228	112%	\$15,000
3769	Staff Housing - Operating Expenses	Exp.	CEO	MCCS	\$27,000	\$24,309	90%	\$25,140
3764	Staff Housing - Ground Maint. Various	Exp.	CEO	SH	\$3,460	\$3,690	107%	\$4,260
3770	Loan Guarantee Fee	Exp.	CEO	MCCS	\$3,650	\$9,635	264%	\$8,485
3771	Interest on Loans 135 & 140	Exp.	CEO	MCCS	\$17,735	\$27,156	153%	\$28,827
					\$191,345	\$202,937	106%	\$231,712
016P	Profit on Sale of Assets	Inc.	CEO	SFO	\$0	\$0		\$0
3705	BBRF Grant - Key Workers	Inc.	CEO	MCCS	\$0	(\$33,002)		\$0
3703	Residential Rental - Staff	Inc.	CEO	MCCS	(\$110,000)	(\$126,879)	115%	(\$130,000)
					(\$110,000)	(\$159,881)	145%	(\$130,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
10. COMMUNITY AMENITIES								
<u>Other Community Amenities - Cemeteries</u>								
015D	Depreciation (Sch 10)	Exp.	MCCS	SFO	\$17,500	\$19,054	109%	\$19,000
027D	Depreciation (Sch 10)	Exp.	MCCS	SFO	\$300	\$295	98%	\$300
5998	Profit On Sale Of Assets	Exp.	MCCS	SFO	\$0	\$0		\$0
5999	Cemetery Digital Database	Exp.	MCCS	SLO	\$7,000	\$6,990	100%	\$800
6001	Cemetery - Grave Digging	Exp.	MCCS	MWS	\$25,000	\$16,335	65%	\$25,250
6006	Kojonup Cemetery - Niche Wall Maint	Exp.	MCCS	SH	\$1,200	\$788	66%	\$1,260
6002	Kojonup Cemetery - Grounds Maint	Exp.	MCCS	SH	\$12,000	\$14,446	120%	\$16,920
6000	Kojonup Cemetery - Trees	Exp.	MCCS	SH	\$1,500	\$2,146	143%	\$2,250
6012	Boscabel Cemetery - Grounds Maint	Exp.	MCCS	SH	\$800	\$1,124	141%	\$800
6014	Muradup Cemetery - Grounds Maint	Exp.	MCCS	SH	\$2,000	\$705	35%	\$2,000
					\$67,300	\$61,883	92%	\$68,580
6013	Cemetery Fees (Inc Gst)	Inc.	MCCS	SLO	(\$26,000)	(\$16,223)	62%	(\$26,000)
6023	Cemetery Fees Licences (Not Inc Gst)	Inc.	MCCS	SLO	(\$5,500)	(\$2,364)	43%	(\$5,500)
					(\$31,500)	(\$18,587)	59%	(\$31,500)
<u>Other Community Amenities - Public Conveniences & Other</u>								
6042	Harrison Place Conveniences - Maint	Exp.	MWS	BMC	\$250	\$250	100%	\$250
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	SH	\$1,050	\$890	85%	\$15,000
6024	Curly Wig - Building Maintenance	Exp.	MWS	BMC	\$427	\$427	100%	\$0
6034	CWA - Building Maintenance	Exp.	MWS	BMC	\$3,700	\$1,801	49%	\$4,000
6064	Men's Shed - Building Maintenance	Exp.	MWS	BMC	\$2,250	\$3,685	164%	\$2,500
6052	Town Street & Park Seating	Exp.	MWS	SH	\$1,100	\$1,125	102%	\$1,160
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,500	\$2,578	172%	\$0
6132	Community Bus Maintenance	Exp.	MWS	CDO	\$1,450	\$2,399	165%	\$1,950
6142	Admin Non Cash Realloc (CD)	Exp.	MWS	MCCS	\$2,288	\$2,430	106%	\$2,275
6152	Admin Cash Realloc (CD)	Exp.	MWS	MCCS	\$34,766	\$34,098	98%	\$38,082
					\$48,780	\$49,682	102%	\$65,217
6133	Community Bus Hire	Inc.	MWS	CDO	(\$1,300)	(\$2,404)	185%	(\$2,000)
6136	OTHER COMM AMENITY-MISC REVENUE	Inc.	MWS	CDO	\$0	(\$10,000)	#DIV/0!	\$0
6043	Men's Shed Rental	Inc.	MCCS	CDO	(\$5,200)	\$0	0%	\$0
New	LR&CIP Grant - Mens Shed	Inc.	MWS	MCCS	\$0	\$0		(\$750,000)
New	LotteryWest Grant - Mens Shed	Inc.	MWS	MCCS	\$0	\$0		(\$205,685)
					(\$6,500)	(\$12,404)	191%	(\$957,685)
<u>Other Community Amenities - Community Development</u>								
6062	Salaries (Community Development)	Exp.	MCCS	MCCS	\$40,000	\$9,808	25%	\$20,000
6082	Superannuation	Exp.	MCCS	MCCS	\$3,000	\$1,188	40%	\$2,000
6102	Conference & Training	Exp.	MCCS	CDO	\$2,000	\$0	0%	\$1,500
6154	Events - CD	Exp.	MCCS	CDO	\$13,000	\$13,574	104%	\$13,000
6155	Events - Marketing & CD Collateral	Exp.	MCCS	CDO	\$1,000	\$0		\$1,000
6167	Comm Development - Subscriptions	Exp.	MCCS	CDO	\$500	\$0	0%	\$500
6168	Comm Development - Minor New	Exp.	MCCS	CDO	\$1,000	\$0	0%	\$1,000
					\$60,500	\$24,570	41%	\$39,000
6123	Events - Ticket Sales and Misc Revenue	Inc.	MCCS	CDO	(\$6,000)	\$20	0%	(\$6,000)
6173	Events - Grants	Inc.	MCCS	CDO	(\$5,000)	(\$10,550)	211%	(\$5,000)
					(\$11,000)	(\$10,530)	96%	(\$11,000)
<u>Sanitation - Household Refuse</u>								
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	SFO	\$0	\$0		\$0
014D	Depreciation (Sch 10)	Exp.	MRS	SFO	\$6,000	\$5,335	89%	\$6,000
5022	Refuse Collection (Kerbside)	Exp.	MRS	MRS	\$56,000	\$54,609	98%	\$58,000
5012	Refuse Site - Maintenance	Exp.	MRS	MWS	\$9,000	\$9,545	106%	\$9,450
5013	Refuse Site - Rehabilitation	Exp.	MRS	SH	\$1,650	\$0	0%	\$2,650
5002	Recycling Depot/Transfer Stn - Contract	Exp.	MRS	MRS	\$72,000	\$70,554	98%	\$72,240
5122	Recycling Collection (Kerbside)	Exp.	MRS	MRS	\$57,000	\$57,250	100%	\$58,000
5142	Recycling Education	Exp.	MRS	MRS	\$600	\$1,285	214%	\$600
					\$202,250	\$198,577	98%	\$206,940
5023	Collection Charges (Kerbside)	Inc.	MRS	MCCS	(\$256,630)	(\$255,473)	100%	(\$263,904)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	SAO	(\$2,200)	(\$2,000)	91%	(\$2,300)
010P	Profit on Sale of Assets (Sch 10)	Inc.	MRS	SFO	\$0	\$0		\$0
					(\$258,830)	(\$257,473)	99%	(\$266,204)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Other Sanitation								
5027	Verge Pick Up - Hard Waste	Exp.	MRS	MRS	\$10,000	\$8,873		\$0
5263	Drum Muster	Exp.	MRS	MRS	\$5,000	\$4,416	88%	\$5,000
5251	Street Bins Collection - Contract	Exp.	MRS	MRS	\$34,000	\$31,242	92%	\$34,000
5252	Street Bins Collection	Exp.	MRS	MRS	\$0	\$0		\$0
5262	Repair Street Bins	Exp.	MRS	MRS	\$500	\$0		\$500
					\$49,500	\$44,531	90%	\$39,500
5304	Drum Muster	Inc.	MRS	MRS	(\$5,000)	(\$4,288)		(\$5,000)
5103	Tip Fees	Inc.	MRS	MRS	(\$1,200)	\$0		(\$1,200)
5303	Litter Infringements	Inc.	MRS	Ranger	(\$200)	\$0		(\$200)
					(\$6,400)	(\$4,288)		(\$6,400)
Sewerage								
5090	Liquid Waste Pond Maintenance	Exp.	MRS	MRS	\$8,000	\$3,597	45%	\$0
026D	Depreciation	Exp.	MRS	SFO	\$1,930	\$1,932	100%	\$1,930
					\$9,930	\$5,529		\$1,930
5190	Liquid Waste Disposal Fees	Inc.	MRS	MRS	(\$16,000)	\$0		\$0
					(\$16,000)	\$0		\$0
Protection Of Environment								
114D	Depn (Env) Sch 10	Exp.	MWS	SFO	\$0	\$0		\$0
040D	Depreciation (Sch 10)	Exp.	MWS	SFO	\$0	\$0		\$0
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$15,000	99%	\$15,000
5612	NRM - Office Expenses	Exp.	MWS	NRMO	\$300	\$1,222	407%	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	Exp.	MWS	NRMO	\$26,000	\$27,496	106%	\$30,000
5689	NRM - Superannuation	Exp.	MWS	NRMO	\$4,000	\$4,170	104%	\$5,000
5601	NRM - Vehicle Costs	Exp.	MWS	NRMO	\$200	\$0	0%	\$730
5614	NRM - Grant Expenditure	Exp.	MWS	NRMO	\$6,000	\$60,816	1014%	\$0
5684	NRM - Publications	Exp.	MWS	NRMO	\$500	\$0	0%	\$500
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	NRMO	\$18,000	\$13,173	73%	\$69,000
5734	NRM - Future Drought Fund Grant Exp.	Exp.	MWS	NRMO	\$86,150	\$10,471		\$17,050
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan	Exp.	MWS	NRMO	\$1,000	\$0	0%	\$25,000
5686	NRM - Environmental Reserve M'ment	Exp.	MWS	SH	\$9,500	\$8,788	93%	\$9,800
5681	Noxious Weeds	Exp.	MWS	SH	\$2,200	\$3,881	176%	\$2,300
5687	Reserve Clean Up	Exp.	MWS	SH	\$7,000	\$878	13%	\$8,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCCS	\$2,288	\$2,246	98%	\$2,275
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCCS	\$30,903	\$30,309	98%	\$33,850
					\$209,241	\$178,449	85%	\$218,805
5603	NRM - Grants	Inc.	MWS	NRMO	(\$49,950)	(\$74,076)	148%	(\$74,216)
5613	NRM - Contributions	Inc.	MWS	CEO	\$0	\$0		\$0
					(\$49,950)	(\$74,076)		(\$74,216)
Town Planning & Reg Development								
5842	Town Planning Salaries	Exp.	MRS	MRS	\$40,000	\$28,328	71%	\$30,000
5872	Superannuation (Town.Plng)	Exp.	MRS	MRS	\$5,000	\$5,258	105%	\$0
5922	Local Planning Strategy & Scheme Review	Exp.	MRS	SP	\$10,416	\$0	0%	\$0
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCCS	\$915	\$898	98%	\$910
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCCS	\$15,452	\$15,155	98%	\$16,925
					\$71,782	\$49,639	69%	\$47,835
5973	Town.Plng Fees & Charges	Inc.	MRS	SP	(\$8,000)	(\$10,526)	132%	(\$8,000)
					(\$8,000)	(\$10,526)	132%	(\$8,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
11. RECREATION & CULTURE								
<u>Heritage Other Culture</u>								
019D	Depreciation (Sch 11)	Exp.	CEO	SFO	\$24,000	\$25,791	107%	\$25,000
7002	Historical Society - Donation	Exp.	CEO	CEO	\$2,350	\$0	0%	\$8,000
7012	Historical Society - Rooms	Exp.	CEO	CEO	\$100	\$139	139%	\$0
7022	Old Military Barracks	Exp.	CEO	BMC	\$150	\$276	184%	\$100
7222	Old Military Barracks - Ground Maint	Exp.	CEO	SH	\$3,750	\$3,621	97%	\$4,300
7024	Old Post Office - Building Maintenance	Exp.	CEO	BMC	\$2,200	\$1,912	87%	\$2,910
New	Old Post Office - Grounds Maintenance	Exp.	CEO	SH	\$0	\$0		\$2,400
7032	Elverd Cottage - Building Mtce	Exp.	CEO	BMC	\$2,000	\$1,369	68%	\$2,000
7034	Elverd Cottage - Ground Maint	Exp.	CEO	SH	\$1,800	\$2,121	118%	\$1,860
7106	Showgrounds - Building Maintenance	Exp.	CEO	BMC	\$7,000	\$7,721	110%	\$8,000
7101	Annual Show - Works Assistance	Exp.	CEO	SH	\$13,800	\$14,160	103%	\$14,000
7103	Muradup & Jingalup War Memorials	Exp.	CEO	SH	\$1,000	\$0	0%	\$1,000
7122	Wildflower Weekend	Exp.	CEO	MKP	\$1,000	\$0	0%	\$0
					\$59,150	\$57,110	97%	\$69,570
7243	Grant	Inc.	CEO	MKP	\$0	\$0		\$0
					\$0	\$0		\$0
<u>Libraries</u>								
018D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$0	\$0		\$0
6812	Library Salaries	Exp.	MCCS	MCCS	\$70,000	\$72,011	103%	\$74,000
6842	Superannuation (Lib.)	Exp.	MCCS	MCCS	\$8,000	\$7,374	92%	\$8,000
6852	Emp Insurances (Lib)	Exp.	MCCS	MCCS	\$1,900	\$2,090	110%	\$2,425
6862	Conference & Training (Lib)	Exp.	MCCS	MCCS	\$1,000	\$362	36%	\$1,000
6882	Library Operating Expenses	Exp.	MCCS	SLO	\$3,000	\$870	29%	\$3,000
6892	Lib Software Licencing	Exp.	MCCS	SLO	\$1,700	\$1,684	99%	\$1,700
6902	Library Resource Purchases	Exp.	MCCS	SLO	\$2,000	\$2,043	102%	\$2,000
6903	Library Regional Activity Plan Contribution	Exp.	MCCS	SLO	\$4,300	\$4,276	99%	\$4,400
6907	Library-Replace Lost/Damaged Books	Exp.	MCCS	SLO	\$0	\$0		\$0
6982	Senior's Week	Exp.	MCCS	SLO	\$100	\$0	0%	\$200
6992	Technology Education	Exp.	MCCS	SLO	\$0	\$0		\$0
6942	Admin Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$15,452	\$15,155	98%	\$16,925
6952	Admin Non Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$2,288	\$2,246	98%	\$2,275
					\$109,739	\$108,111	99%	\$115,925
6963	Library Fines & Penalties - Lost Books	Inc.	MCCS	SLO	\$0	\$0		\$0
6983	Senior's Week	Inc.	MCCS	SLO	(\$1,000)	\$0	0%	(\$1,000)
6993	Technology Education	Inc.	MCCS	SLO	\$0	\$0		\$0
6973	Sundry Income	Inc.	MCCS	SLO	(\$30)	(\$125)	418%	(\$20)
					(\$1,030)	(\$125)	12%	(\$1,020)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Other Recreation And Sport								
017D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$300,500	\$342,522	114%	\$500,000
033P	Loss on Sale of Assets (Other Recreation)	Exp.	MCCS	SFO	\$0	\$0		\$0
6342	Salaries	Exp.	MCCS	MCCS	\$45,000	\$52,623	117%	\$55,000
6343	Superannuation	Exp.	MCCS	MCCS	\$5,500	\$6,682	121%	\$6,500
6446	Conferences & Training	Exp.	MCCS	SRO	\$1,800	\$1,276	71%	\$1,800
6436	Consultants	Exp.	MCCS	SRO	\$30,000	\$31,112	104%	\$20,000
6502	Grant Development	Exp.	MCCS	MCCS	\$22,000	\$22,000	100%	\$2,000
6426	Subscriptions	Exp.	MCCS	SRO	\$800	\$272	34%	\$500
6362	The Spring - Conveniences	Exp.	MCCS	SH	\$17,430	\$19,892	114%	\$19,846
6364	The Spring - Ground Maint	Exp.	MCCS	SH	\$10,000	\$6,974	70%	\$9,500
6372	Apex Park Conveniences - Operating	Exp.	MCCS	SH	\$38,350	\$40,592	106%	\$42,117
6373	Apex Park Conveniences - Building Maint.	Exp.	MCCS	BMC	\$1,500	\$710	47%	\$2,500
6374	Apex Park - Grounds Maintenance	Exp.	MCCS	SH	\$41,050	\$53,463	130%	\$43,500
6382	Railway Reserve Conveniences	Exp.	MCCS	SH	\$3,690	\$3,269	89%	\$1,650
6394	Railway Reserve - Grounds Maint	Exp.	MCCS	SH	\$14,400	\$13,213	92%	\$16,250
6402	Sports Complex - Netball Conveniences	Exp.	MCCS	SH	\$5,520	\$8,991	163%	\$6,200
6403	Sports Complex - Netball Area Maint	Exp.	MCCS	MWS	\$1,000	\$432	43%	\$2,950
6554	Sports Complex - Building Maint	Exp.	MCCS	BMC	\$10,000	\$8,328	83%	\$7,500
6404	Sports Complex - Grounds Maint	Exp.	MCCS	SH	\$108,000	\$125,117	116%	\$125,000
6552	Sports Complex - Cleaning	Exp.	MCCS	SH	\$8,700	\$15,858	182%	\$13,400
6477	Sports Complex - Utilities & Insurance	Exp.	MCCS	SRO	\$21,500	\$16,839	78%	\$17,620
6408	Sports Complex - Conveniences	Exp.	MCCS	SH	\$6,300	\$8,933	142%	\$6,650
6414	Sports Complex - Retic & Landscaping	Exp.	MCCS	SH	\$10,000	\$8,581	86%	\$10,000
6415	Sports Complex - Oval Lighting	Exp.	MCCS	SRO	\$1,850	\$1,851	100%	\$1,500
6425	Sports Complex - Hockey Club Building	Exp.	MCCS	BMC	\$250	\$21	8%	\$450
6592	Skatepark	Exp.	MCCS	SRO	\$2,000	\$208	10%	\$1,000
7107	Polocrosse Works Requested	Exp.	MCCS	SH	\$500	\$0	0%	\$500
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCCS	SH	\$11,500	\$4,118	36%	\$6,550
6435	Water - Showgrounds Dam Maintenance	Exp.	MCCS	SH	\$1,900	\$2,205	116%	\$1,980
6412	Hillman Park - Grounds Maintenance	Exp.	MCCS	SH	\$7,600	\$8,207	108%	\$7,980
6392	Newstead Park - Grounds Maint	Exp.	MCCS	SH	\$11,800	\$6,214	53%	\$7,600
6422	Kojoy Brook (Peace Park) - Grounds Maint	Exp.	MCCS	SH	\$10,000	\$17,425	174%	\$10,525
6444	Muradup Townsite Grounds	Exp.	MCCS	SH	\$16,000	\$11,340	71%	\$12,000
6452	Playground Safety & Minor Upgrades	Exp.	MCCS	SH	\$6,000	\$1,131	19%	\$4,050
6454	Kojonup Town Entrances	Exp.	MCCS	SH	\$2,800	\$4,152	0%	\$2,950
6474	Industrial Area Slashing & Spraying	Exp.	MCCS	SH	\$1,500	\$386	26%	\$1,800
6492	Myrtle Benn Reserve	Exp.	MCCS	SH	\$3,500	\$701	20%	\$2,200
6494	Sundry Reserves	Exp.	MCCS	SH	\$19,700	\$15,660	79%	\$20,500
New	Rail Trails	Exp.	MCCS	SH	\$0	\$0	#DIV/0!	\$12,145
6558	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$1,170	\$8,608	736%	\$13,425
6559	Interest on Loans	Exp.	MCCS	MCCS	\$16,463	\$31,148	189%	\$54,730
6792	Admin Cash Reallocated (Other Rec)	Exp.	MCCS	MCCS	\$30,130	\$29,551	98%	\$33,004
					\$847,704	\$930,606	110%	\$1,105,372
6613	Grant - LotteryWest - Playground/Gym/Shade	Inc.	MCCS	MCCS	(\$413,707)	\$0	0%	(\$413,700)
6623	Grant - CSRFF	Inc.	MCCS	MCCS	(\$367,795)	(\$339,664)	92%	(\$28,000)
6463	Grant - Community Drought (Netball)	Inc.	MCCS	MCCS	(\$250,000)	(\$174,142)	70%	(\$25,858)
6633	Grant - LR&CIP Netball	Inc.	MCCS	MCCS	\$0	\$0		(\$88,822)
New	Grant - LR&CIP Oval Watering Infrastructure	Inc.	MCCS	MCCS	\$0	\$0		\$0
New	Grant - LR&CIP Bowling Green	Inc.	MCCS	MCCS	\$0	\$0		\$0
6643	Grant - Trails	Inc.	MCCS	MCCS	(\$20,000)	\$0	0%	(\$20,000)
6473	Grant - Rail Trails	Inc.	MCCS	MCCS	\$0	\$0	#DIV/0!	(\$12,145)
New	Contribution - Apex Club	Inc.	MCCS	SH	\$0	\$0		(\$27,330)
6513	Annual Fee - Football Club	Inc.	MCCS	MCCS	(\$6,000)	\$0	0%	(\$4,800)
6523	Hire Fees - Complex Building	Inc.	MCCS	MCCS	(\$4,500)	(\$6,986)	155%	(\$6,500)
6653	Contribution to Complex AV	Inc.	MCCS	MCCS	(\$30,000)	(\$42,339)	141%	\$0
6533	Rec Ground Lease Fees	Inc.	MCCS	MCCS	(\$1,600)	(\$7,427)	464%	(\$3,000)
6553	Contribution-Dept Education - Oval	Inc.	MCCS	MCCS	(\$28,600)	(\$27,812)	97%	(\$30,000)
					(\$1,122,202)	(\$598,371)	53%	(\$660,155)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Public Halls & Civic Centres								
016D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$75,000	\$71,696	96%	\$90,000
017P	Loss on Sale Recreation & Culture	Inc.	MCCS	SFO	\$0	\$0		\$0
6232	All Halls - Cutlery & Crockery	Exp.	MCCS	SH	\$2,000	\$0		\$2,000
6202	Memorial Hall - Cleaning & Operations	Exp.	MCCS	SH	\$21,100	\$31,334	149%	\$22,600
6214	Memorial Hall - Building Maint	Exp.	MCCS	BMC	\$8,000	\$11,264	141%	\$14,000
6224	Memorial Hall - Grounds Maint	Exp.	MCCS	SH	\$5,100	\$1,633	32%	\$2,300
6216	Mobrup Hall - Building Expenses	Exp.	MCCS	BMC	\$0	\$0		\$0
6218	Muradup Hall - Building Expenses	Exp.	MCCS	BMC	\$3,600	\$1,120	31%	\$2,550
6219	Qualeup Hall - Building Expenses	Exp.	MCCS	BMC	\$1,000	\$704	70%	\$1,000
6227	Boscabel Hall - Building Expenses	Exp.	MCCS	BMC	\$1,000	\$39	4%	\$5,010
6212	RSL Hall Cleaning & Operations	Exp.	MCCS	SH	\$7,050	\$12,116	172%	\$7,510
6324	RSL Hall Building Maint	Exp.	MCCS	BMC	\$3,600	\$3,509	97%	\$3,500
New	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$0	\$0		\$2,800
New	Interest on Loan	Exp.	MCCS	MCCS	\$0	\$0		\$15,345
					\$127,450	\$133,415	105%	\$168,615
6203	Hire Fees - Memorial Hall	Inc.	MCCS	MCCS	(\$1,900)	(\$1,718)	90%	(\$1,600)
6213	Hire Fees - RSL Hall	Inc.	MCCS	MCCS	(\$550)	(\$1,120)	204%	(\$900)
6243	Grant - LR&CIP (Harrison Pl)	Inc.	MCCS	MCCS	(\$197,625)	\$0	0%	(\$197,625)
6233	Grant - LR&CIP (Memorial Hall)	Inc.	MCCS	MCCS	\$0	\$0		\$0
					(\$200,075)	(\$2,838)	1%	(\$200,125)
Swimming Areas & Beaches								
031P	Loss on Sale of Assets (Pool)	Exp.	MCCS	SFO	\$0	\$0		\$0
050D	Depreciation	Exp.	MCCS	SFO	\$67,400	\$69,043	102%	\$70,000
012A	Annual Leave Accrual	Exp.	MCCS	SFO	\$0	(\$409)		\$0
6352	Salaries	Exp.	MCCS	MCCS	\$82,000	\$53,533	65%	\$65,000
6353	Superannuation	Exp.	MCCS	MCCS	\$9,000	\$8,752	97%	\$7,000
6354	Conferences & Training	Exp.	MCCS	MCCS	\$1,500	\$0	0%	\$1,500
6356	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$10,000	\$7,140	71%	\$7,000
6257	Utilities & Telephone	Exp.	MCCS	MCCS	\$30,000	\$27,539	92%	\$28,000
6254	Consumables & Minor Expenses	Exp.	MCCS	MCCS	\$3,900	\$242	6%	\$1,500
6264	Chemicals	Exp.	MCCS	MCCS	\$6,000	\$8,162	136%	\$8,000
6258	Insurance	Exp.	MCCS	MCCS	\$10,000	\$9,861	99%	\$10,600
6252	Building Maintenance	Exp.	MCCS	BMC	\$4,000	\$2,449	61%	\$6,000
6261	Maintenance - Builder	Exp.	MCCS	BMC	\$2,500	\$250	10%	\$2,500
6262	Grounds Maintenance	Exp.	MCCS	SH	\$7,000	\$4,128	59%	\$7,000
6272	Equipment Maintenance	Exp.	MCCS	MCCS	\$8,000	\$5,016	63%	\$8,000
6271	Non-Capital Purchases per 10yr Plan	Exp.	MCCS	MCCS	\$1,500	\$2,477	165%	\$1,500
6371	Grant Development	Exp.	MCCS	MCCS	\$10,000	\$0	0%	\$0
6376	Bike Rack	Exp.	MCCS	MWS	\$2,500	\$1,270	51%	\$0
6282	Winter Maintenance	Exp.	MCCS	MCCS	\$5,000	\$3,587	72%	\$0
6274	Kiosk - COGS	Exp.	MCCS	MCCS	\$4,000	\$1,725	43%	\$2,000
6292	Admin Cash Reallocated (Pool)	Exp.	MCCS	MCCS	\$15,452	\$15,155	98%	\$16,925
					\$279,752	\$219,920	79%	\$242,525
6294	Entry Fees - Season Tickets	Inc.	MCCS	MCCS	(\$9,000)	(\$7,368)	82%	(\$8,000)
6296	Entry Fees - Daily Entry	Inc.	MCCS	MCCS	(\$6,500)	(\$5,003)	77%	(\$6,000)
6295	Kiosk Sales	Inc.	MCCS	MCCS	(\$8,000)	(\$4,916)	61%	(\$5,000)
					(\$23,500)	(\$17,287)	74%	(\$19,000)
Television & Radio Rebroadcast								
6752	Television Translator	Exp.	MCCS	MWS	\$35	\$32	91%	\$37
6772	VHF Repeater Operating/Maintenance	Exp.	MCCS	CEO	\$160	\$149	93%	\$0
					\$195	\$181	93%	\$37

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
								100%
12. TRANSPORT								
<u>Airport Control</u>								
7762	Airport Building - Maintenance	Exp.	MRS	BMC	\$3,850	\$2,889	75%	\$3,850
7764	Airport Building - Cleaning	Exp.	MRS	SH	\$800	\$1,132	141%	\$2,020
7772	Airstrip Operations	Exp.	MRS	BMC	\$50	\$45	90%	\$50
7774	Airstrip Ground Maint	Exp.	MRS	SH	\$5,000	\$9,664	193%	\$5,600
7771	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$540	\$1,499	278%	\$960
7761	Interest on Loan 141	Exp.	MCCS	MCCS	\$1,528	\$2,879	188%	\$1,669
					\$11,768	\$18,107	154%	\$14,149
7793	Miscellaneous Income	Inc.	MRS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
<u>Const. Sts,Rds,Bridges,Depots</u>								
020D	Depreciation (Sch 12)	Exp.	MWS	SFO	\$1,896,500	\$1,945,374	103%	\$1,950,500
					\$1,896,500	\$1,945,374	103%	\$1,950,500
7375	Grant - MRWA Direct	Inc.	MWS	MWS	(\$151,000)	(\$160,600)	106%	(\$160,000)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	(\$565,600)	(\$402,194)	71%	(\$1,023,405)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	(\$432,594)	(\$432,596)	100%	(\$432,500)
7325	Grant - Special	Inc.	MWS	MWS	\$0	\$0		(\$276,000)
7313	Private Contributions	Inc.	MWS	MWS	(\$36,364)	(\$36,364)		\$0
7323	Grant - LR&CIP	Inc.	MWS	MWS	(\$169,411)	\$0		(\$169,411)
					(\$1,354,969)	(\$1,031,754)	76%	(\$2,061,316)
<u>Mtce Sts,Rds,Bridges,Depots</u>								
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$15,500	\$10,653	69%	\$16,275
7662	Bridge Maintenance	Exp.	MWS	MWS	\$85,000	\$57,352	67%	\$92,550
7672	Footpath Maintenance	Exp.	MWS	MWS	\$10,000	\$11,504	115%	\$10,500
7682	Lighting Of Streets	Exp.	MWS	MCCS	\$57,600	\$53,153	92%	\$58,000
7692	Depot Maint	Exp.	MWS	MWS	\$35,200	\$38,821	110%	\$36,960
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	SH	\$8,000	\$9,258	116%	\$8,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,200	\$0	0%	\$1,260
7704	Depot - Cleaning	Exp.	MWS	SH	\$17,850	\$24,991	140%	\$18,900
RM01	Grading	Exp.	MWS	MWS	\$550,000	\$721,582	131%	\$605,000
RM02	Summer Grading	Exp.	MWS	MWS	\$0	\$1,902		\$0
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$185,000	\$280,113	151%	\$194,250
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$70,000	\$152,072	217%	\$73,500
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$45,000	\$47,770	106%	\$47,250
RM06	Roadside Spraying	Exp.	MWS	SH	\$26,500	\$24,191	91%	\$36,500
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$55,020	\$98,410	179%	\$57,683
RM10	Traffic Counter	Exp.	MWS	MWS	\$0	\$735		\$0
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$3,000	\$3,023	101%	\$3,150
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$60,000	\$42,437	71%	\$63,000
RM16	Townsite-Kojonup-Verge Mtce	Exp.	MWS	SH	\$78,000	\$99,185	127%	\$81,900
RM17	Townsite Trees - General Mtce	Exp.	MWS	SH	\$15,500	\$18,205	117%	\$16,300
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	SH	\$3,000	\$3,386	113%	\$3,300
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	SH	\$10,000	\$10,256	103%	\$11,200
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$947	95%	\$1,050
RM22	Removal of Street Trees	Exp.	MWS	SH	\$12,000	\$9,877	82%	\$12,300
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$7,881	79%	\$10,500
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MCCS	\$309,030	\$303,090	98%	\$338,504
RM24	Carpark Line marking	Exp.	MWS	MWS	\$5,000	\$0	0%	\$5,250
					\$1,668,400	\$2,030,792	122%	\$1,803,082
7605	Sale of Small Items	Inc.	MWS	MWS	(\$7,000)	\$0	0%	(\$8,000)
7683	Street Light Contribution - MRWA	Inc.	MWS	MCCS	(\$10,000)	(\$9,580)	96%	(\$10,000)
					(\$17,000)	(\$9,580)	56%	(\$18,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
13. ECONOMIC SERVICES								
<u>Building Control</u>								
8552	Building Admin. Salaries	Exp.	MRS	MRS	\$35,000	\$45,744	131%	\$40,250
8572	Building Superannuation	Exp.	MRS	MRS	\$5,000	\$7,805	156%	\$5,625
8602	Other Emp Costs (Bldg)	Exp.	MRS	MRS	\$2,400	\$2,090	87%	\$2,625
8612	Vehicle Operating	Exp.	MRS	MRS	\$5,000	\$13,855	277%	\$11,000
8622	Building Control Expenses	Exp.	MRS	MRS	\$3,000	\$1,363	45%	\$2,000
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCCS	\$15,452	\$15,155	98%	\$16,925
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCCS	\$915	\$898	98%	\$910
					\$66,767	\$86,909	130%	\$79,335
8653	Building Permit Application Fees	Inc.	MRS	MRS	(\$6,000)	(\$5,731)	96%	(\$6,000)
8663	BCITF & BSL Commissions	Inc.	MRS	MRS	(\$250)	(\$151)	60%	(\$250)
8633	Private Pool Inspection Charges	Inc.	MRS	MRS	(\$1,000)	(\$935)	94%	\$0
					(\$7,250)	(\$6,817)	94%	(\$6,250)
<u>Other Economic Services</u>								
014P	Loss (Sch 13)	Exp.	MRS	SFO	\$0	\$0		\$0
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	SFO	\$850	\$853	100%	\$850
8942	Loss on Disposal of Assets	Exp.	MRS	SFO	\$0	\$0		\$0
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$4,000	\$964	24%	\$4,200
8801	Wash Down Bay - Other	Exp.	MRS	MWS	\$100	\$0	0%	\$105
8807	Wash Down Bay - Utility Charges	Exp.	MRS	MWS	\$10,000	\$8,755	88%	\$10,500
8800	Saleyards - Ground Maintenance	Exp.	MRS	SH	\$8,000	\$9,509	119%	\$8,300
8808	Saleyards - Insurances	Exp.	MRS	MCCS	\$400	\$322	81%	\$400
8802	Saleyards - Other	Exp.	MRS	MWS	\$30,000	\$270	1%	\$870
8872	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$0	\$1,138		\$2,660
8912	Interest on Loans	Exp.	MCCS	MCCS	\$0	\$0		\$14,811
					\$53,350	\$21,811	41%	\$42,696
8013	Washdownbay Fees	Inc.	MRS	MCCS	(\$23,000)	(\$20,832)	91%	(\$20,000)
8803	Saleyards - Income	Inc.	MRS	MCCS	\$0	\$0		\$0
					(\$23,000)	(\$20,832)	91%	(\$20,000)
<u>Rural Services</u>								
023D	Depreciation (Sch 13)	Exp.	MRS	SFO	\$6,300	\$5,546	88%	\$8,000
8002	Water Standpipes	Exp.	MRS	MWS	\$33,200	\$50,015	151%	\$34,860
8006	Rural Street Addressing	Exp.	MRS	MWS	\$100	\$18	18%	\$100
					\$39,600	\$55,579	140%	\$42,960
8003	Water Standpipe Charges	Inc.	MRS	MCCS	(\$50,000)	(\$29,634)	59%	(\$35,000)
8113	Community Drought Extension Program	Inc.	MRS	MCCS	(\$100,000)	\$3,806	-4%	(\$103,806)
					(\$150,000)	(\$25,828)	17%	(\$138,806)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget	
Tourism & Area Promotion - The Kodja Place									
013P	Loss On Sale Of Assets (Sch 13)	Exp.	CEO	SFO	\$0	\$0		\$0	
022D	Depreciation (Sch 13)	Exp.	CEO	SFO	\$79,000	\$79,195	100%	\$79,000	
055D	Depreciation	Exp.	CEO	SFO	\$700	\$720	103%	\$700	
017A	Annual Leave Accrual	Exp.	CEO	SFO	\$0	\$3,065		\$0	
017L	Long Service Leave Accrual	Exp.	CEO	SFO	\$0	\$3,364		\$0	
8302	Salaries (TKP)	Exp.	CEO	CEO	\$154,650	\$149,742	97%	\$230,000	
8344	Superannuation	Exp.	CEO	CEO	\$15,685	\$16,108	103%	\$24,000	
8364	Tour Guide Expenses	Exp.	CEO	CEO	\$12,000	\$12,070	101%	\$18,000	
8304	Traineeship (Story Place/Gallery)	Exp.	CEO	CEO	\$9,600	\$0	0%	\$0	
8112	Fringe Benefits Tax	Exp.	CEO	CEO	\$0	\$0		\$0	
8362	Vehicle Operating	Exp.	CEO	CEO	\$0	\$0		\$0	
8342	Conferences & Training	Exp.	CEO	CEO	\$1,000	\$0	0%	\$1,000	
8109	Story Area (MOSAiC)	Exp.	CEO	CEO	\$250	\$660	264%	\$1,000	
8367	Story Area (Digital)	Exp.	CEO	CEO	\$1,000	\$0	0%	\$500	
8110	Catering	Exp.	CEO	MKP	\$1,500	\$320	21%	\$2,000	
8368	Activity (Educational)	Exp.	CEO	MKP	\$200	\$0	0%	\$7,000	
8126	Insurances - Various	Exp.	CEO	MCCS	\$13,500	\$13,250	98%	\$14,000	
8152	Public Liability Insurance - Kodja Place	Exp.	CEO	MCCS	\$8,000	\$7,500	94%	\$8,000	
8322	Employee Insurances (Tour)	Exp.	CEO	MCCS	\$4,100	\$4,181	102%	\$4,850	
8142	Printing, Stationary & Office Expenses	Exp.	CEO	MKP	\$7,500	\$10,640	142%	\$11,000	
8162	Building Maintenance	Exp.	CEO	BMC	\$9,141	\$8,738	96%	\$10,000	
8557	Building Maintenance (BCC)	Exp.	CEO	BMC	\$2,000	\$715	36%	\$1,000	
8164	Utilities & Communications	Exp.	CEO	MKP	\$16,400	\$19,974	122%	\$20,000	
8166	Cleaning	Exp.	CEO	SH	\$29,100	\$35,605	122%	\$33,250	
8172	Grounds Maintenance	Exp.	CEO	SH	\$50,000	\$75,059	150%	\$12,220	
8174	Rose Maze Maintenance	Exp.	CEO	SH	\$0	\$452		\$45,542	
8192	Misc Expenses	Exp.	CEO	MKP	\$1,750	\$1,221	70%	\$5,000	
8292	Bike Rack	Exp.	CEO	MWS	\$2,500	\$2,000	80%	\$0	
8358	Kodja Place Website	Exp.	CEO	MCCS	\$20,000	\$21,077	105%	\$3,000	
8444	Retail Stock - COGS	Exp.	CEO	MKP	\$30,000	\$30,739	102%	\$50,000	
8394	Events	Exp.	CEO	MKP	\$1,500	\$2,443	163%	\$20,000	
8412	Admin Cash Realloc (Tour)	Exp.	CEO	MCCS	\$135,973	\$133,359	98%	\$148,942	
8422	Non Cash Admin Realloc (Tour)	Exp.	CEO	MCCS	\$2,288	\$2,246	98%	\$2,275	
					\$609,337	\$634,444	104%	\$752,279	
8205	Visitor Fees	Inc.	CEO	MKP	(\$5,400)	(\$4,091)	76%	(\$5,000)	
8203	Hire Fees	Inc.	CEO	MKP	(\$1,550)	(\$1,705)	110%	(\$1,550)	
8204	Tour Groups	Inc.	CEO	MKP	(\$800)	(\$218)	27%	(\$1,000)	
8207	Activity Fees	Inc.	CEO	MKP	(\$800)	(\$109)	14%	(\$1,000)	
8193	Sundry Misc Income - Kodja Place	Inc.	CEO	MKP	\$0	(\$1,377)		\$0	
8223	Membership Fees & Brochure Racking	Inc.	CEO	MKP	(\$100)	(\$323)		(\$500)	
8243	Retail Sales	Inc.	CEO	MKP	(\$45,000)	(\$44,618)	99%	(\$70,000)	
	Events	Inc.	CEO	MKP	\$0	\$0		(\$20,000)	
8263	Sales - Commissions	Inc.	CEO	MKP	(\$1,500)	(\$2,345)	156%	(\$2,000)	
8213	Café Lease Fees	Inc.	CEO	MKP	(\$13,800)	(\$14,282)	103%	(\$14,282)	
114P	Profit on Sale of Assets	Inc.	CEO	SFO	\$0	\$0		\$0	
8283	Donations	Inc.	CEO	MKP	(\$1,500)	(\$357)	24%	(\$750)	
					(\$70,450)	(\$69,426)	99%	(\$116,082)	
					<i>Net Profit/loss The Kodja Place</i>	<i>(\$538,887)</i>	<i>(\$565,017)</i>	105%	<i>(\$636,197)</i>

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
100%								
Tourism & Area Promotion - Other								
029D	Depreciation	Exp.	CEO	SFO	\$96,000	\$96,260	100%	\$96,000
8101	Kojonup Marketing & Promotions	Exp.	CEO	CEO	\$8,000	\$3,374	42%	\$2,000
8107	Great Southern Treasures	Exp.	CEO	CEO	\$12,100	\$12,100	100%	\$12,100
8414	Wool Wagon	Exp.	CEO	BMC	\$200	\$40	20%	\$200
8354	Subscriptions, Accreditation, etc.	Exp.	CEO	MKP	\$3,000	\$1,550	52%	\$4,000
8374	Australia Day Breakfast	Exp.	CEO	CDO	\$2,000	\$2,037	102%	\$2,100
8371	EV Charging Station	Exp.	CEO	MCCS	\$5,000	\$5,081	102%	\$5,000
8432	Railway Station Building Maintenance	Exp.	CEO	BMC	\$1,500	\$293	20%	\$2,000
8402	Railway Station Building - Operating	Exp.	CEO	BMC	\$0	\$406		\$500
					\$127,800	\$121,141	95%	\$123,900
8494	EV Charging Station	Inc.	CEO	MCCS	(\$8,000)	(\$2,802)		(\$5,000)
					(\$8,000)	(\$2,802)		(\$5,000)
Great Southern Treasures								
8512	Brochure Distribution & Storage	Exp.	CEO	MKP	\$1,867	\$1,867		\$0
8522	Brochure Printing	Exp.	CEO	MKP	\$855	\$855		\$0
8514	Annual Memberships	Exp.	CEO	MKP	\$177	\$177		\$0
8524	Marketing & Advertising	Exp.	CEO	MKP	\$0	\$0		\$0
8544	Annual Bloom Festival Cash Contribution	Exp.	CEO	MKP	\$0	\$0		\$0
8574	Perth Caravan & Camping Show	Exp.	CEO	MKP	\$0	\$0		\$0
8584	Administration (Postage, Catering, Printing, etc)	Exp.	CEO	MKP	\$898	\$898		\$0
8594	Website Hosting	Exp.	CEO	MKP	\$311	\$311		\$0
8596	Data Collection	Exp.	CEO	MKP	\$0	\$0		\$0
8586	Insurance	Exp.	CEO	MKP	\$0	\$0		\$0
8576	Executive Officer	Exp.	CEO	MKP	\$0	\$0		\$0
8566	Chair Sitting Fee	Exp.	CEO	MKP	\$103,624	\$107,986		\$0
					\$107,732	\$112,094		\$0
8543	Income from Member Shires	Inc.	CEO	MKP	(\$93,000)	(\$93,000)		\$0
8553	Grant Funds	Inc.	CEO	MKP	(\$14,732)	(\$14,732)		\$0
					(\$107,732)	(\$107,732)		\$0
14. OTHER PROPERTY & SERVICES								
Materials In Store								
9452	Stock Variance A/C	Exp.	MWS	MCCS	\$100	\$0		\$100
					\$100	\$0		\$100
Plant Operation Costs								
9342	Fuel & Oil	Exp.	MWS	MWS	\$215,000	\$278,463	130%	\$280,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$15,000	\$6,075	41%	\$8,000
New	Vehicle Tracking	Exp.	MWS	MWS	\$0	\$0		\$50,000
9362	Parts,Ext Work & Sundries	Exp.	MWS	MWS	\$96,500	\$98,785	102%	\$101,350
112P	Loss On Sale Of Assets	Exp.	MWS	MCCS	\$113,000	\$0	0%	\$26,000
9363	Purchase of Tools	Exp.	MWS	MWS	\$3,000	\$2,660	89%	\$3,150
9372	Wages & Overheads	Exp.	MWS	MWS	\$180,000	\$158,706	88%	\$189,000
9382	Vehicles - Insurance	Exp.	MWS	MWS	\$60,000	\$76,691	128%	\$65,300
9386	Vehicles - Licences	Exp.	MWS	MWS	\$28,000	\$998	4%	\$29,400
9402	Less Poc Allocated To W. & S.	Exp.	MWS	MWS	(\$710,500)	(\$553,911)	78%	(\$752,200)
021D	Depreciation	Exp.	MWS	SFO	\$399,200	\$379,139	95%	\$385,000
025D	Depreciation W/Back	Exp.	MWS	SFO	(\$399,200)	(\$382,046)	96%	(\$385,000)
					\$0	\$65,561		\$0
012P	Profit On Sale Of Assets	Inc.	MWS	SFO	(\$29,000)	(\$29,238)	101%	(\$9,000)
9393	Income - Diesel Fuel Rebates	Inc.	MWS	SFO	(\$25,000)	(\$32,378)	130%	(\$18,000)
					(\$54,000)	(\$61,616)	114%	(\$27,000)
Private Works								
9002	Private Works	Exp.	MWS	MWS	\$5,000	\$8,717	174%	\$5,250
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$5,000	\$0		\$5,250
					\$10,000	\$8,717	87%	\$10,500
9003	Private Works Income	Inc.	MWS	MWS	(\$10,000)	(\$7,827)	78%	(\$10,000)
9009	Pte Works-Income-Other Councils-Roads	Inc.	MWS	MWS	(\$10,000)	\$0		(\$2,000)
					(\$20,000)	(\$7,827)	39%	(\$12,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
							100%	
Public Works Overheads								
021A	Annual Leave Accrual	Exp.	MWS	SFO	\$0	\$15,430		\$0
021L	Long Service Leave Accrual	Exp.	MWS	SFO	\$0	\$14,681		\$0
9022	Salaries-Works-Supervisors; Assistance	Exp.	MWS	MWS	\$530,000	\$339,448	64%	\$450,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$19,000	\$22,825	120%	\$19,950
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$2,200	\$1,300	59%	\$2,309
9062	Emp Insurances (Supervisors)	Exp.	MWS	MWS	\$1,900	\$2,090	110%	\$2,425
9072	Other Staff Expenses (Inc. FBT)	Exp.	MWS	SFO	\$13,000	\$17,390	134%	\$11,000
9502	Allowances	Exp.	MWS	SFO	\$12,000	\$8,236	69%	\$12,600
9082	Vehicle Operating	Exp.	MWS	MWS	\$20,000	\$15,381	77%	\$21,000
9081	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$6,000	\$1,806	30%	\$4,000
9084	Consulting Technical	Exp.	MWS	MWS	\$15,000	\$370	2%	\$15,750
9092	Office Expenses	Exp.	MWS	MWS	\$11,000	\$10,319	94%	\$11,550
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$7,500	\$7,637	102%	\$7,875
9095	RAMM Inventory	Exp.	MWS	MWS	\$20,000	\$24,220	121%	\$21,000
9101	ICT program development for Depot	Exp.	MWS	MWS	\$5,000	\$72	1%	\$85,250
9102	Training	Exp.	MWS	MWS	\$90,000	\$46,318	51%	\$94,500
9112	Meetings	Exp.	MWS	MWS	\$31,000	\$33,170	107%	\$32,550
9122	Annual Leave	Exp.	MWS	MWS	\$130,000	\$109,739	84%	\$136,500
9132	Public Holidays	Exp.	MWS	MWS	\$84,000	\$67,636	81%	\$88,200
9142	Sick Leave	Exp.	MWS	MWS	\$65,000	\$67,584	104%	\$68,250
9152	Superannuation	Exp.	MWS	MWS	\$160,000	\$170,371	106%	\$168,000
9162	Workers Comp Ins	Exp.	MWS	MCCS	\$31,500	\$39,091	124%	\$45,335
9172	Staff Functions	Exp.	MWS	MWS	\$2,500	\$3,111	124%	\$2,625
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$43,004	108%	\$42,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$20,000	\$21,431	107%	\$21,000
9262	Emp Insurances - PWO	Exp.	MWS	MCCS	\$4,500	\$4,432	98%	\$4,600
9182	Insurance on Works	Exp.	MWS	MWS	\$5,500	\$5,746	104%	\$5,900
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,500	\$6,711	122%	\$5,775
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$3,000	\$1,151	38%	\$3,150
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$2,000	\$2,775	139%	\$2,100
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$3,000	\$2,060	69%	\$3,150
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$5,000	\$3,578	72%	\$5,250
New	Cleaners - Administration	Exp.	MWS	SH	\$0	\$0		\$11,700
9421	Small Items (Chainsaws, Mowers etc)	Exp.	MWS	MWS	\$3,000	\$4,662	155%	\$3,150
9422	Sundry Plant Recovery - Automatic Recoveries	Exp.	MWS	MCCS	\$29,000	\$26,975	93%	\$20,000
9302	Admin Realloc - Cash (Pwo)	Exp.	MWS	MCCS	\$309,030	\$303,089	98%	\$338,504
9332	Admin Non Cash Realloc (Pwo)	Exp.	MWS	MCCS	\$48,495	\$47,619	98%	\$48,230
9312	Less Allocated To Works & Services	Exp.	MWS	MWS	(\$1,734,625)	(\$1,481,500)	85%	(\$1,815,178)
					\$0	\$9,961		\$ -
9543	Apprenticeship/Trainee Grant	Inc.	MWS	MWS	(\$24,000)	(\$13,481)	56%	\$0
9323	Sundry Income - PWO	Inc.	MWS	MCCS	(\$1,000)	\$0	0%	(\$500)
					(\$25,000)	(\$13,481)		(\$500)
Salaries And Wages								
9482	Salaries & Wages Drawn	Exp.	MCCS	MCCS	\$5,000,000	\$4,856,733	97%	\$5,000,000
9492	Workers Comp Allocated	Exp.	MCCS	MCCS	\$95,000	\$87,815	92%	\$50,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCCS	MCCS	(\$5,000,000)	(\$4,856,733)	97%	(\$5,000,000)
					\$95,000	\$87,815	92%	\$50,000
9493	Workers Compensation Income	Inc.	MCCS	MCCS	(\$95,000)	(\$121,329)	128%	(\$80,000)
					(\$95,000)	(\$121,329)	128%	(\$80,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
Unclassified								
015P	Loss (Sch 14)	Inc.	MCCS	SFO	\$0	\$0	100%	\$0
024D	Depreciation (Sch 14)	Exp.	MCCS	SFO	\$21,900	\$21,839	100%	\$23,000
9572	Land Survey & Leasing Costs	Exp.	MCCS	MCCS	\$20,000	\$655	3%	\$0
9562	Equipment Purchases - Non Capital	Exp.	MCCS	MWS	\$0	\$0		\$0
9682	Misc Expenses-Other Property	Exp.	MCCS	MCCS	\$11,232	\$17,175	153%	\$12,600
					\$53,132	\$39,669	75%	\$35,600
9613	Admin Cash Inc Realloc (Unc)	Inc.	MCCS	MCCS	\$0	\$0		\$0
9625	Small Items Insurance Income	Inc.	MCCS	MCCS	(\$2,000)	(\$1,318)	66%	(\$2,000)
9626	Sundry Misc Income - Other Property	Inc.	MCCS	MCCS	(\$27,000)	(\$28,558)	106%	(\$28,000)
9627	Sundry Inc - Insurance Premium Refund	Inc.	MCCS	MCCS	(\$15,000)	(\$5,729)	38%	(\$5,000)
9683	Lease of Misc. SoK Properties	Inc.	MCCS	MCCS	(\$15,682)	(\$16,802)	107%	(\$14,000)
9684	PROFIT ON LG HOUSE UNIT TRUST	Inc.	MCCS	MCCS	\$0	(\$4,996)		\$0
9695	Recoverable Costs	Inc.	MCCS	MCCS	(\$1)	(\$28)		(\$1)
					(\$59,683)	(\$57,431)	96%	(\$49,001)
Finance & Borrowing								
9862	Interest - Loans - Council	Exp.	MCCS	MCCS	\$0	(\$13,069)		\$0
9882	Loan Guarentee Fees	Exp.	MCCS	MCCS	\$0	\$0		\$0
9872	Interest - Loans - Self Support	Exp.	MCCS	MCCS	\$0	\$0		\$0
					\$0	(\$13,069)		\$0
9873	Reimburse -Loan Interest- Bowling Club	Inc.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
GRAND TOTALS					(\$601,387)	\$135,698		(\$1,532,311)

SUMMARIES:								
BY DEPARTMENT:								
Revenue								
	Chief Executive Officer				-\$297,182	-\$339,841	114%	-\$258,082
	Manager Corporate & Community Services				-\$6,700,142	-\$7,220,563	108%	-\$6,373,556
	Manager Works & Services				-\$1,522,219	-\$1,210,737	80%	-\$3,150,717
	Manager Regulatory Services				-\$527,550	-\$386,994	73%	-\$568,010
	Manager Aged Care Services				-\$2,475,000	-\$2,164,373	87%	-\$2,825,900
					-\$11,522,093	-\$11,322,507	98%	-\$13,176,265
Expenditure								
	Chief Executive Officer				\$1,779,971	\$1,801,658	101%	\$1,980,786
	Manager Corporate & Community Services				\$1,823,600	\$1,857,638	102%	\$2,008,400
	Manager Works & Services				\$3,827,021	\$4,286,730	112%	\$4,044,204
	Manager Regulatory Services				\$947,631	\$933,191	98%	\$925,636
	Manager Aged Care Services				\$2,542,483	\$2,583,351	102%	\$2,684,928
					\$10,920,705	\$11,462,568	105%	\$11,643,954
NET RESULT					\$601,387	-\$140,061		\$1,532,311

A/c	Description	Type	Resp. Manager	Resp. Officer	2021/2022 Budget	2021/2022 YTD Actuals	% Achieved	2022/2023 Budget
SUMMARIES:								
BY RESPONSIBLE OFFICER:								
Revenue								
	Chief Executive Officer				\$0	\$0		\$0
	- Visitor Services Officer				-\$178,182	-\$177,158	99%	-\$116,082
	Manager Corporate & Community Services				-\$3,220,217	-\$3,672,030	114%	-\$3,558,076
	- Senior Finance Officer				-\$4,345,225	-\$4,358,790	100%	-\$4,610,541
	- Senior Library Officer				-\$52,530	-\$27,300	52%	-\$44,304
	- Community Development Officer				-\$20,600	-\$25,517	124%	-\$16,200
	- Sport & Recreation Officer				\$0	\$0		\$0
	- Senior Administration Officer				-\$2,200	-\$2,000	91%	-\$2,300
	Manager Works & Services				-\$1,405,969	-\$1,053,062	75%	-\$2,081,316
	- Senior Horticulturalist				\$0	\$0		-\$27,330
	- Natural Resource Management Officer				\$0	\$0		\$0
	Manager Regulatory Services				-\$81,850	-\$57,930	71%	-\$84,600
	- Building Maintenance Coordinator				-\$13,500	-\$6,860	51%	-\$32,000
	- Emergency Management Officer				\$0	\$0		\$0
	- Ranger				-\$5,870	-\$14,406	245%	-\$50,400
	- Shire Planner				-\$8,000	-\$10,526	132%	-\$8,000
	Manager Aged Care Services				-\$2,138,000	-\$1,842,852	86%	-\$2,470,900
					-\$11,472,143	-\$11,248,432	98%	-\$13,102,049
Expenditure								
	Chief Executive Officer				\$357,895	\$328,248	92%	\$568,900
	- Visitor Services Officer				\$170,582	\$178,982	105%	\$119,000
	Manager Corporate & Community Services				\$2,666,585	\$2,562,557	96%	\$2,648,743
	- Senior Finance Officer				\$3,222,987	\$3,365,150	104%	\$3,519,730
	- Senior Library Officer				\$33,100	\$24,451	74%	\$27,100
	- Community Development Officer				\$22,022	\$18,070	82%	\$21,550
	- Sport & Recreation Officer				\$57,950	\$51,559	89%	\$42,420
	- Senior Administration Officer				\$18,000	\$17,148	95%	\$17,700
	Manager Works & Services				\$709,830	\$1,189,770	168%	\$813,931
	- Senior Horticulturalist				\$764,250	\$849,001	111%	\$873,515
	- Natural Resource Management Officer				\$142,150	\$117,347	83%	\$147,580
	Manager Regulatory Services				\$619,900	\$632,689	102%	\$604,160
	- Building Maintenance Coordinator				\$137,088	\$121,280	88%	\$156,525
	- Emergency Management Officer				\$0	\$0		\$0
	- Ranger				\$17,050	\$18,508	109%	\$22,900
	- Shire Planner				\$10,416	\$0	0%	\$0
	Manager Aged Care Services				\$1,962,000	\$1,979,644	101%	\$2,051,700
	- Admin & Domestic Coordinator				\$8,900	\$8,164	92%	\$8,500
					\$10,920,705	\$11,462,568	105%	\$11,643,954
	NET RESULT				\$551,437	-\$214,136	-39%	\$1,458,095

Cell: L62

Comment: Account 1912:
Cultural Training, Customer Culture, etc

Cell: L85

Comment: Account 2044 - \$15,000 Annual change overs
\$10,000 new server

Cell: L86

Comment: Account 2046
New Payroll Software \$50,000
New Safety Management System - \$70,000

Cell: L121

Comment: Account 1624: Integrated Planning
Strategic Community Plan \$75,000
Streetscape Plan & The Spring Concept Plan
ICT Plan, Security Review

Cell: L179

Comment: Account 2393:
Grant for Ranger Training

Cell: L214

Comment: Account 3362:
Moved to Staff Housing Sub-Program

Cell: L322

Comment: Account 4204 - JS Units Grounds Maintenance
Irrigation Controllers replacement (19 years old)

Cell: L361

Comment: Account 6002 - Kojonup Cemetery Grounds Maintenance
Includes \$4,800 to install a tap at the entrance to the Cemetery for cultural hand washing

Cell: L484

Comment: Account 7024 - Old Post Office
Includes removal of large dead conifer tree

Cell: L524

Comment: Account 6436 - Consultants
Progress designs of the Youth Precinct and Men's Shed.

Cell: L525

Comment: Account 6502:
Contribution to Grain Rail Trail Concept Planning Grant

Cell: L544

Comment: Account 6592 - Skatepark
Finalise painting of old skate park

Cell: L871

Comment: Account 9101:
Management operating system - hardware devices and software to manage W&S and safety

APPENDIX B
ADMIN OVERHEAD ALLOCATION (ACTIVITY BASED COSTING)
CALCULATION OF COSTS TO SUB-PROGRAMS

<u>CASH</u>		<u>To allocate - \$ 1,692,520</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111120.95	Rates	1.00	\$ 16,925
117020.95	Governance	20.00	\$ 338,504
123820.95	Fire Prevention	3.00	\$ 50,776
126020.95	Animal Control	1.00	\$ 16,925
132120.95	Health	1.00	\$ 16,925
139920.95	Springhaven Lodge	15.00	\$ 253,878
157520.95	Environment	2.00	\$ 33,850
159620.95	Town Planning & Regional Development	1.00	\$ 16,925
161520.95	Community Development	2.25	\$ 38,082
162920.95	Swimming Areas & Beaches	1.00	\$ 16,925
167920.95	Other Recreation	1.95	\$ 33,004
169420.95	Library	1.00	\$ 16,925
177020.95	Road Maintenance	20.00	\$ 338,504
184120.95	The Kodja Place	8.80	\$ 148,942
186720.95	Building Control	1.00	\$ 16,925
193020.95	Public Works Overheads	20.00	\$ 338,504
		100.00	\$ 1,692,520

<u>NON CASH</u>		<u>To allocate - \$ 91,000</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111220.94	Rates	1.5	\$ 1,365
117120.94	Governance	10.0	\$ 9,100
124420.94	Fire Prevention	1.0	\$ 910
126120.94	Animal Control	1.0	\$ 910
132520.94	Health	1.5	\$ 1,365
139820.94	Springhaven Lodge	20.0	\$ 18,200
157420.94	Environment	2.5	\$ 2,275
158320.94	Town Planning & Regional Development	1.0	\$ 910
161420.94	Community Development	2.5	\$ 2,275
169520.94	Library	2.5	\$ 2,275
184220.94	The Kodja Place	2.5	\$ 2,275
186820.94	Building Control	1.0	\$ 910
193320.94	Public Works Overheads	53.0	\$ 48,230
		100.0	\$ 91,000

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	Asset Class	Asset Invest. Type	2021/2022 Budget	2021/2022 YTD Actuals	2022/2023 Budget	SOURCE OF FUNDS														COUNCIL	Total Funding
										RRG	R2R	Commodity Route Funding	Sport & Rec Facilities Fund	LotteryWest	Community Drought Extension	Other Grants	LR&CIP Grant	Sporting Reserve	Economic Dev. Reserve	Other Reserves	Loans	Sale Proceeds	Other Revenue		
	Governance																								
C137	ICT Plan Implementation	3.1.2	MCCS	MCCS	F&E	New	\$ 11,800	\$ 11,816	\$0																
C400	Shire Administration Centre - Grounds Upgrade		CEO	SH	Infr.	Upgrade	\$ 8,000	\$ 7,273	\$0																
C164	Records Management - Software		CEO	MCCS	F&E	New	\$ -	\$ 1,000	\$0																
C191	Shire Administration Centre - Building Renewal/Improvement		CEO	MCCS	L&B	Renewal	\$ 25,000	\$ 15,011	\$14,989											\$ 14,989	\$ 14,989				
	Total Governance						\$ 44,800	\$ 35,100	\$ 14,989																
	Law Order & Public Safety																								
C138	Bush Fire Repeater Tower	5.1.2	MRS	MRS	Infr.	New	\$ 109,767	\$ 20,264	\$489,346								\$ 89,346	\$ 400,000		\$ -	\$ 489,346				
New	Cat Pound		MRS	MRS	L&B	New	\$ -	\$ -	\$16,000			\$ 16,000								\$ -	\$ 16,000				
	Total Law Order & Public Safety						\$ 109,767	\$ 20,264	\$ 505,346																
	Health																								
C291	34 Katanning Rd - Upgrade		CEO	BMC	L&B	Renewal	\$ -	\$ -	\$ -												\$ -				
	Total Health						\$ -	\$ -	\$ -												\$ -				
	Education & Welfare																								
C107	Playgroup/Toy Library		MCCS	BMC	L&B	Renewal	\$ 13,500	\$ 13,720	\$39,000									\$ 32,000		\$ 7,000	\$ 39,000				
New	Old School - Re-Roof		MCCS	BMC	L&B	Renewal	\$ -	\$ -	\$100,000			\$ 100,000								\$ -	\$ 100,000				
	Total Education & Welfare						\$ 13,500	\$ 13,720	\$ 139,000																
	Housing																								
C150	Great Southern Housing Initiative - Key Worker	2.4.3	CEO	MCCS	L&B	New	\$ 59,847	\$ 83,452	\$0												\$ -				
C149	Great Southern Housing Initiative - Aged	2.4.3	CEO	MCCS	L&B	New	\$ -	\$ -	\$0												\$ -				
C365	Great Southern Housing Initiative - Government Officers	2.4.3	CEO	MCCS	L&B	New	\$ 58,890	\$ 79,667	\$0												\$ -				
C157	Staff - 15 Loton Close		CEO	CEO	L&B	New	\$ 33,000	\$ 35,363	\$50,000											\$ 50,000	\$ 50,000				
C140	Staff - 34 Katanning Road		CEO	MRS	L&B	Upgrade	\$ 150,000	\$ -	\$150,000										\$ 150,000	\$ -	\$ 150,000				
C141	Staff - 39 Vanzuilecom St		CEO	MRS	L&B	Upgrade	\$ 150,000	\$ -	\$150,000										\$ 150,000	\$ -	\$ 150,000				
C156	Staff - 30 Katanning Road		CEO	BMC	L&B	Renewal	\$ -	\$ 200													\$ -				
C139	Staff - Bagg Street Units		CEO	BMC	L&B	Upgrade	\$ -	\$ -													\$ -				
C143	Staff - Newton Street Units		CEO	BMC	L&B	Renewal	\$ 12,000	\$ 7,771													\$ -				
C142	Staff - Lot 8 Soldier Rd		CEO	BMC	L&B	Renewal	\$ 5,000	\$ 2,586													\$ -				
C406	Springhaven - Wifi	2.2.6	MACS	MCCS	F&E	New	\$ -	\$ -													\$ -				
C147	Springhaven - Furniture	2.2.6	MACS	MACS	F&E	New	\$ 10,000	\$ 4,704	\$10,000											\$ -	\$ 10,000				
C195	Springhaven - Building	2.2.14	MACS	MACS	L&B	Renewal	\$ 44,000	\$ 38,400	\$200,000			\$ 180,000								\$ 20,000	\$ 200,000				
C427	Springhaven - Building - ACAR Grant		MACS	MACS	L&B	Renewal	\$ 285,000	\$ -	\$285,000			\$ 281,900							\$ 0	\$ 3,100	\$ 285,000				
C194	Springhaven - Building - SIHI	2.2.6	MACS	MACS	L&B	Renewal	\$ -	\$ -													\$ -				
C366	Springhaven - Building - DACS	2.2.9	MACS	MACS	L&B	Renewal	\$ -	\$ -													\$ -				
C266	Springhaven - Soldier Rd Car Park		MACS	DSC	Infr.	New	\$ -	\$ -													\$ -				
C313	Jean Sullivan Units - Building Renewal		MACS	BMC	L&B	Upgrade	\$ 10,000	\$ -	\$10,000									\$ 10,000			\$ 10,000				
C145	ILU's - Building Renewal		MACS	BMC	L&B	Renewal	\$ 12,000	\$ 5,207	\$18,793									\$ 18,793			\$ 18,793				
	Total Housing						\$ 829,737	\$ 257,351	\$ 873,793																
	Community Amenities																								
C407	Refuse Site Development		CEO	MRS	Infr.	Upgrade	\$ 30,521	\$ 928	\$50,000												\$ 50,000				
New	Mens Shed - Construction of New		MCCS	MCCS	L&B	New	\$ -	\$ -	\$1,000,000			\$ 205,685						\$ 50,000		\$ 30,014	\$ 1,000,000				
C355	Town Furniture	1.4.3	MWS	MWS	Infr.	New	\$ 40,000	\$ 25,581	\$40,000			\$ 750,000					\$ 30,000		\$ 10,000	\$ 40,000					
	Total Community Amenities						\$ 70,521	\$ 26,508	\$ 1,090,000																
	Recreation & Culture																								
C198	Historic Buildings - Capital Improvement		CEO	BMC	L&B	Renewal	\$ 12,000	\$ -	\$30,000											\$ 30,000	\$ 30,000				
C428	Sub-division - Harness Display Shed		CEO	MRS	L&B	New	\$ 12,000	\$ -	\$12,000											\$ 12,000	\$ 12,000				
C199	Memorial Hall	1.1.8	CEO	BMC	L&B	Renewal	\$ 69,018	\$ 68,642													\$ -				
C315	Memorial Hall - Furniture		MCCS	BMC	F&E	New	\$ 10,000	\$ 9,091													\$ -				
C408	Harrison Place Toilets & Park	1.1.8	CEO	MWS	L&B	Upgrade	\$ 627,387	\$ 582,832	\$200,000									\$ 200,000			\$ 200,000				
New	Showgrounds Retaining Wall		CEO	CEO	Infr.	New	\$ -	\$ -	\$6,000											\$ 6,000	\$ 6,000				
C429	Swimming Pool - Half Court Basketball	1.2.10	MCCS	MCCS	Infr.	New	\$ 15,000	\$ 12,382													\$ -				
C409	Swimming Pool - New Fence Eastern Boundary	1.2.10	MCCS	BMC	Infr.	Upgrade	\$ 80,000	\$ -												\$ -	\$ -				
7104	Swimming Pool - Shade		MCCS	BMC	Infr.	Upgrade	\$ -	\$ 5,450	\$0												\$ -				
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	MCCS	Infr.	Renewal	\$ 1,896,566	\$ 1,719,980	\$258,815			\$ 88,822	\$ 11,178					\$ 158,815			\$ 258,815				
C410	Sporting Complex - New Lights Upper Oval	1.2.10	MCCS	MCCS	Infr.	Renewal	\$ 264,482	\$ 226,738	\$0												\$ -				
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	MCCS	Infr.	New	\$ 550,521	\$ 375,102	\$15,000					\$ 15,000							\$ 15,000				
C430	Sporting Complex - Audio Visual	1.2.10	MCCS	MCCS	F&E	New	\$ 58,000	\$ 58,324	\$0												\$ -				
C226	Sporting Complex - Oval Retic System Upgrade		MCCS	SH	Infr.	Renewal	\$ -	\$ -	\$0												\$ -				
New	Sporting Complex - Hall of Fame Signage		MCCS	MCCS	Infr.	New	\$ -	\$ -	\$8,000					\$ 8,000							\$ 8,000				
New	Turkey Nest Dam		MWS	SH	Infr.	Upgrade	\$ -	\$ -	\$5,000											\$ 5,000	\$ 5,000				
New	Newstead Park - Shade Sail		MWS	SH	Infr.	New	\$ -	\$ -	\$10,000						\$ 10,000					\$ -	\$ 10,000				
C357	Apex Park - Replace Equipment		MWS	SH	Infr.	Renewal	\$ -	\$ -	\$27,330											\$ 27,330	\$ 27,330				
C185	Contribution to Golf Club Building Upgrades		MCCS	MCCS	L&B	Upgrade	\$ 17,000	\$ 16,227													\$ -				
New	Contribution to Bowling Club New Green		MCCS	MCCS	Infr.	Upgrade	\$ -	\$ -	\$114,500											\$ 114,500	\$ 114,500				
New	Trails Hub Construction		MCCS	MCCS	Infr.	New	\$ -	\$ -	\$40,000									\$ 6,000		\$ 34,000	\$ 40,000				
C413	Trails Construction		MCCS	MCCS	Infr.	New	\$ 54,676	\$ 20,790	\$33,886			\$ 20,000								\$ 13,886	\$ 33,886				
	Total Recreation & Culture						\$ 3,666,650	\$ 3,095,558	\$ 760,531																
	Transport - Plant Purchases																								
7604	Plant Major Purchases		MWS	MWS	P&E	New	\$ 1,080,075	\$ 742,193	\$380,000									\$ 202,470	\$ 72,000	\$ 105,530	\$ 380,000				
	Total Transport - Plant Purchases						\$ 1,080,075	\$ 742,193	\$ 380,000																

Cell: N12

Comment: Account C191:
Carry over of disabled access changes to Front Counter
\$5,000 to paint Regulatory Services

Cell: N33

Comment: Account C157 15 Loton Cl:
New Shed & Fill Hole

Cell: AC34

Comment: Darren Long:
Unspent loan funds

Cell: AC35

Comment: Darren Long:
Unspent loan funds

Cell: N42

Comment: Account C195:
Security Grant

Cell: N67

Comment: Account C429 - Netball Courts:
Parking, Footpath and Changeroom Fit out

Cell: AC67

Comment: Darren Long:
Unspent loan funds

Cell: N69

Comment: C410 Playground - Tree Sculpture to finalise project

Cell: N79

Comment: Account C413:
Town Walk Trail Carry Over

Cell: N87

Comment: Footpath Program
Soldier Road

Cell: N89

Comment: Street Kerbing -
Soldier Road

Cell: O93

Comment: Anthony Middleton:
Check \$18,667 has been claimed in 21/22

Cell: N120

Comment: Account C435 Rose Maze:
Structure maintenance \$5,000
Sleeper Edging \$14,000

Cell: N121

Comment: KP Equipment Upgrade:
Refer to CEO

Cell: N125

Comment: Anthony Middleton:
Delete comment before printing budget - Carry over for 22/23 - check once all invoices are in that it makes sense

Cell: N126

Comment: Anthony Middleton:
Delete comment before printing budget - Carry over for 22/23 - check once all invoices are in that it makes sense

SHIRE OF KOJONUP
APPENDIX D - ASSET DISPOSAL DETAILS
Budget for the year ending 30 June 2023

		2022/2023			
		Net Book Value	Sale Proceeds	Profit	(Loss)
<u>By Program</u>					
Governance					
Holden Equinox - Pool	P&E	\$ 12,000	\$ 19,000	\$ 7,000	
		\$ 12,000	\$ 19,000	\$ 7,000	\$ -
Law, Order & Public Safety					
Nil.	P&E	\$ -	\$ -	\$ -	\$ -
Housing					
Nil.	P&E	\$ -	\$ -	\$ -	\$ -
Economic Services					
Nil.	P&E	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Other Property & Services					
Holden Colorado - Water Ute	P&E	\$ 11,000	\$ 20,000	\$ 9,000	
Hino T Top - Concrete Truck	P&E	\$ 37,000	\$ 15,000		\$ (22,000)
Sundry Plant	P&E	\$ 1,000	\$ 1,000		\$ -
John Deere Mower	P&E	\$ 8,000	\$ 7,000		\$ (1,000)
Pro-Mac Milching Disc	P&E	\$ 13,000	\$ 10,000		\$ (3,000)
		\$ 70,000	\$ 53,000	\$ 9,000	\$ (26,000)
Total		\$ 82,000	\$ 72,000	\$ 16,000	\$ (26,000)
<u>By Class</u>					
Land & Buildings		\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 82,000	\$ 72,000	\$ 16,000	\$ (26,000)
Total		\$ 82,000	\$ 72,000	\$ 16,000	\$ (26,000)

Shire of Kojonup
LIST OF FEES & CHARGES

CONTENTS	Page #				
Introduction	1		Hall - Memorial and Lesser		15
Rates	2		Hall - RSL		16
Freedom of Information	2		Hall - Equipment		17
Motor Vehicle Licensing	2		Community Bus		17
Other Administration	2		YMCA Bus		17
Animal Control	3		Old School Buildings		18
Health Services	5		Sporting Complex		18
Springhaven Lodge	7		Building Control		21
Independent Living Units	8		Water Standpipes		23
Housing	8		Waybill Books		23
Cemeteries	9		Tourist Railway		23
Sanitation	10		The Kodja Place Precinct		23
Town Planning	11		Saleyards & Truck Wash Down Bay		26
Kevin O'Halloran Memorial Swimming Pool	14		Private Works / Plant Hire		27
Introduction					
The Shire of Kojonup has seven (7) methods of setting its fees and charges, as follows:					
1. Set by Legislation (Internal) - e.g. Local Law					
2. Set by Legislation (External) - e.g. State Law					
3. Upper Limit Cost (s6.17(3)(a) of the Act) - Copies of Information (s.5.96 of the Act)					
4. Upper Limit Cost (s6.17(3)(b) of the Act) - Approvals (s.6.16(d) of the Act)					
5. General - Commercial Activity e.g. Leisure Centre					
6. General - Community Activity e.g. Hall Hire					
7. Other - Limited by Other Legislation - e.g. National Competition Policy					
The method of setting each particular fee or charge is shown in the "Policy" column in this list.					

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Rates							
Property Listing - Electronic	\$ 45.00	\$ 45.00	3	\$ 45.00	N	1283	Senior Finance Officer
Ownership Details	\$ 30.00	\$ 30.00	3	\$ 30.00	N		
Property Settlement/Account Enquiry							
- Standard	\$ 55.00	\$ 55.00	3	\$ 60.00	N		
- Detailed	\$ 95.00	\$ 95.00	3	\$ 100.00	N		
Special Payment Arrangement (Rates)							
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7	\$ 9.00	N	1073	
Interest Charge - Late Payment	8%	7%	7	7%	N	1043	
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	1063	
Freedom of Information Fees							
Application Fee	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N	2053	Records Officer
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00		\$ 30.00	N		
Photocopying	Photocopy Charges	0.20		\$ 0.20	Y		
Postage - Standard Envelope	At cost	At cost		At cost	N		
Motor Vehicle Licensing							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5. Commercial	\$ -	N		Senior Finance Officer
- Plus Licence Plate Charges as set by the Dept of Transport - as at 1 July 2014	\$200.00	\$ 200.00	7	\$ 200.00			
Other Administration							
Single or Double Sided			5. Commercial				Senior Finance Officer
- A4	\$ 0.40	\$ 0.40		\$ 0.40	Y	2143	
- A3	\$ 0.80	\$ 0.80		\$ 0.80	Y		
- A4 Coloured Paper	\$ 0.50	\$ 0.50		\$ 0.50	Y		
Electoral Rolls	\$ 35.00	\$ 35.00		\$ 35.00	Y	2053	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Council Agendas and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 10.00	3	\$ 10.00	Y	2053	Executive Assistant
Council Agendas and Minutes (free on web or via email) - Annual Subscription	\$ 130.00	\$130.00	3	\$ 130.00	Y		
Hire of Reception Lounge (in accordance with Policy 3.5)							
- Per Day	N/A	N/A	6. Community	N/A	Y		
- Half Day	N/A	N/A		N/A	Y		
Animal Control							
Pound Fees - Weekdays							
Surrender of a Cat or Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	2663	Ranger/ Building Maintenance Coordinator
Seizure of a dog or cat without Impounding	\$ 75.00	\$ 75.00		\$ 75.00	N		
Seizure of a compliant cat or dog without Impounding				\$ 37.50			
Seizure and Impounding of a dog or cat	\$ 110.00	\$ 110.00		\$ 110.00	N		
Seizure and Impounding of a compliant dog or cat				\$ 55.00			
Sustenance Fee (per day or part thereof)	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Dog Trap - Refundable Deposit	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Disposal of large animal carcasses			\$ 150.00				
Pound Fees - Weekends/After Hours							
Seizure of a dog or cat without Impounding	\$ 130.00	\$ 130.00	6. Community	\$ 130.00	N		
Seizure of a compliant dog or cat without Impounding				\$ 65.00			
Seizure and Impounding of a dog or cat	\$ 180.00	\$ 180.00		\$ 180.00	N		
Seizure and Impounding of a compliant dog or cat				\$ 90.00			
Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976							
All registrations expire 31st October						2673	
Dogs Registered after 31st May for one year - 50% of appropriate fee							
Dangerous Dog - 1 Year	\$ 50.00	\$ 50.00		\$ 50.00	N		
Dog Kept in an Approved Kennel Establishment (per kennel establishment)	\$ 200.00	\$ 200.00		\$ 200.00	N		
1 Year Registration - Sterilised							
Dog or Bitch	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N		
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 5.00	N		
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N		

Shire of Kojonup									
LIST OF FEES & CHARGES									
2022/2023									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2020/2021	2021/2022							
1 Year Registration - Unsterilised									
Dog or Bitch	\$ 50.00	\$ 50.00	2. External Legislation	\$ 50.00	N	2673	Ranger/Building Maintenance Coordinator		
Working Dog or Bitch	\$ 12.50	\$ 12.50		\$ 12.50	N				
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N				
3 Year Registration - Sterilised									
Dog or Bitch	\$ 42.50	\$ 42.50	2. External Legislation	\$ 42.50	N				
Working Dog or Bitch	\$ 10.60	\$ 10.60		\$ 10.60	N				
Pensioner Concessional Rate	\$ 21.25	\$ 21.25		\$ 21.25	N				
3 Year Registration - Unsterilised									
Dog or Bitch	\$ 120.00	\$ 120.00	2. External Legislation	\$ 120.00	N				
Working Dog or Bitch	\$ 30.00	\$ 30.00		\$ 30.00	N				
Pensioner Concessional Rate	\$ 60.00	\$ 60.00		\$ 60.00	N				
Lifetime Registration - Sterilised									
Dog or Bitch	\$ 100.00	\$ 100.00	2. External Legislation	\$ 100.00	N				
Working Dog or Bitch	\$ 25.00	\$ 25.00		\$ 25.00	N				
Pensioner Concessional Rate	\$ 50.00	\$ 50.00		\$ 50.00	N				
Lifetime Registration - Unsterilised									
Dog or Bitch	\$ 250.00	\$ 250.00	2. External Legislation	\$ 250.00	N				
Working Dog or Bitch	\$ 62.50	\$ 62.50		\$ 62.50	N				
Pensioner Concessional Rate	\$ 125.00	\$ 125.00		\$ 125.00	N				
Refunds if Sterilised:									
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)									

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Cat Registrations - Statutory Fees - as set and amended by the Cat Act							
All registrations expire 31st October						2674	
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N		Ranger/Building Maintenance Co- ordinator
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50			
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00			
Cat Trap - Daily Hire	\$ 5.00	\$ 5.00	6. Community	\$ 5.00	Y		
Cat Trap - Refundable Deposit	\$ 50.00	\$ 50.00		\$ 50.00	N		
Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Ranger - Including Vehicle - 78c/km	\$ 80.00	\$ 80.00	5.Commercial	\$ 80.00	Y	2633	
Application to keep more than prescribed amount of animals				\$ 100.00			
Fire Maps	\$ 20.00	\$ 20.00	6. Community	\$ 20.00	Y	2383	Fire and Emergency Management Officer
Health Services							
Environmental Health Officer							
Food Premises inspection and licence renewal - High Risk			5. Commercial	\$ 300.00			Manager Regulatory Services
Food Premises inspection and licence renewal - Medium Risk				\$ 200.00			
Food Premises inspection and licence renewal - Low Risk				\$ 100.00			
- Resource Sharing with Other Local Governments (per hour)	90.13	\$ 90.13		\$ 90.13		8653	
- Vehicle Usage per kilometre	0.78	\$ 0.78		\$ 0.78			
Trading in Public Places							
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N		Manager Regulatory Services
Annual Renewal Fee	\$ 550.00	\$ 550.00		\$ 550.00	N		
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N		
Concessions							
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees			
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Public Buildings - Health (Public Buildings) Regulations 1992							
Application for a public building (under s176 of the Act) or an application to vary a certificate of approval (Regulation 9) - Fee equal to the cost of considering the application not exceeding fee amount:	\$ 871.00	\$ 871.00	2. External Legislation	\$ 871.00	N		Manager Regulatory Services
Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976							
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Artificial Manure Depots	\$ 211.00	\$ 211.00		\$ 211.00	N		
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N		
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fat Melting, fat extracting or tallow melting establishments:			2. External Legislation				
- Butcher Shops and similar	\$ 171.00	\$ 171.00		\$ 171.00	N		
- Larger Establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Blood Drying	\$ 171.00	\$ 171.00		\$ 171.00	N		
Gut Scraping, preparation of sausage skins	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fellmongeries	\$ 171.00	\$ 171.00		\$ 171.00	N		
Manure Works	\$ 211.00	\$ 211.00		\$ 211.00	N		
Fish curing establishments	\$ 211.00	\$ 211.00		\$ 211.00	N		
Laundries & Dry-cleaning Establishments	\$ 147.00	\$ 147.00		\$ 147.00	N		
Bone Merchant Premises	\$ 171.00	\$ 171.00		\$ 171.00	N		
Flock factories	\$ 171.00	\$ 171.00		\$ 171.00	N		
Knackeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Processing establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Farming	\$ 298.00	\$ 298.00		\$ 298.00	N		
Rabbit Farms	\$ 298.00	\$ 298.00		\$ 298.00	N		
Fish Processing establishments in which whole fish are cleaned and prepared	\$ 298.00	\$ 298.00	\$ 298.00	N			
Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00	\$ 298.00	N			
Any other offensive trade not specified	\$ 298.00	\$ 298.00	\$ 298.00	N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Caravan Park or Camping Grounds (schedule 3 of Regulations)							
1. Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00	2. External Legislation	\$ 200.00	N	3223	Manager Regulatory Services
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N		
3. Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00		\$ 100.00	N		
4. Transfer of Licence	\$ 100.00	\$ 100.00		\$ 100.00	N		
Care of Families and Children							
Kojonup Child Care Centre - Lot 38 Elverd Street (Annual Rent)	lease	lease	6	lease		3463	Senior Finance Officer
Low Income Housing (Jean Sullivan Units)	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	
Springhaven Lodge							
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments							
Visitors Meals - Lodge							
Breakfast	Free	Free	6	Free	Y	4143	Manager Aged Care Services
Lunch	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Dinner	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Staff Meals	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Personal Care Subsidy	set by Legislation	set by Legislation		set by Legislation		4013	
Weekly Rental	set by Legislation	set by Legislation		set by Legislation		4003	
Accommodation Bond	\$ 300,000	\$ 300,000	6	\$ 300,000			
Hire of Treatment Room (per day or part thereof)	n/a	n/a		n/a	Y		
Transport to Medical Appointments - Albany	\$ 500.00	\$ 500.00		\$ 500.00			
Transport to Medical Appointments - Katanning	\$ 200.00	\$ 200.00		\$ 200.00			
Individual Transport to shops -local	\$ 50.00	\$ 50.00		\$ 50.00			
Low care residents - cost of incontinence items -		cost recovery		cost recovery			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Independent Living Units (Loton Close)							
4 Weekly Maintenance - Units	n/a	n/a			Y		
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 135.00	\$ 135.00	5. Commercial	\$ 140.00	N	4083	Manager Corporate and Community Services
North Units - Rent per week (new tenants after 1 July 2015)	\$ 175.00	\$ 175.00		\$ 180.00	N		
South Units - Rent per week	\$ 240.00	\$ 240.00		\$ 250.00	N		
Soldier Rd Units - Rent per week	\$ 240.00	\$ 240.00		\$ 250.00			
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)	N	011F	
Housing Rental - Per Week							
Excludes negotiated employment packages (Bond of 4 weeks rent)							
8a Newton Street	\$ 210.00	\$ 210.00	5. Commercial	\$ 220.00	N	3703	
8b Newton Street	\$ 210.00	\$ 210.00		\$ 220.00	N		
8c Newton Street	\$ 240.00	\$ 240.00		\$ 250.00			
12a Elverd Street	\$ 240.00	\$ 240.00		\$ 250.00			
12b Elverd Street	\$ 300.00	\$ 300.00		\$ 310.00			
Lot 8 Soldier Road	\$ 290.00	\$ 300.00		\$ 310.00	N		
26 Katanning Road	\$ 350.00	\$ 350.00		\$ 360.00			
30 Katanning Road	\$ 290.00	\$ 290.00		\$ 300.00	N		
34 Katanning Road	Lease	Lease		Lease/Hire	Y		
39 Vanzuilecom Street	\$ 315.00	\$ 315.00		\$ 315.00	N		
1a Bagg Street (per week)	\$ 125.00	\$ 125.00		\$ 250.00	N		
'1a Bagg Street (per night)				\$ 75.00	N		
1b Bagg Street (per night)	\$ 40.00	\$ 40.00		\$ 50.00	Y		
15 Loton Close		\$ 375.00		\$ 375.00			

Shire of Kojonup									
LIST OF FEES & CHARGES									
2022/2023									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2020/2021	2021/2022							
Cemeteries									
Right of Burial									
Form of Grant of Right of Burial/Internment			5. Commercial			6013	Senior Library Officer		
Land 2.4m x 1.2m where directed by Trustees	\$ 550.00	\$ 550.00		\$ 550.00	Y				
Reservation of Plot	\$ 100.00	\$ 100.00		\$ 100.00	Y				
Internment Fees									
Adult Grave	\$ 1,100.00	\$ 1,100.00	5. Commercial	\$ 1,100.00	Y	6013	Senior Library Officer		
Child Grave (under 12 years)	\$ 800.00	\$ 900.00		\$ 900.00	Y				
Grave to be sunk deeper than 1.8m (max 2.4m)									
- Machine Dug per additional 300mm or part thereof (Min \$50)	\$ 500.00	\$ 500.00		\$ 500.00	Y				
Stillborn Child Grave	\$ 500.00	\$ 800.00		\$ 800.00	Y				
Reopening Fees for internment in existing grave	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	Y					
Re-opening Fees for Exhumation									
- Service not offered - contact Metropolitan Cemeteries Board for details	n/a	n/a		n/a	Y				
Additional Cemetery Charges									
Internment without due notice (2 days)	\$ 600.00	\$ 600.00	5. Commercial	\$ 600.00	Y			6013	Senior Library Officer
Internment not in usual working hours									
- Tuesday to Friday	\$ 400.00	\$ 400.00		\$ 400.00	Y				
- Saturdays, Sundays, Public Holidays and Mondays	\$ 800.00	\$ 800.00		\$ 800.00	Y				
- After 3pm all other days	\$ 220.00	\$ 220.00		\$ 220.00	Y				
Concrete Plinths (Lawn Cemetery)	\$ 300.00	\$ 300.00	\$ 300.00						
Miscellaneous Cemetery Charges									
Registration of Transfer of Form of Grant of Right of Burial	\$ 55.00	\$ 55.00	3	\$ 55.00	Y	6013	Senior Library Officer		
Copy of Local Laws	\$ 20.00	\$ 20.00		\$ 20.00	Y				
Niche Wall - single and double opening	\$ 405.00	\$ 405.00	5	\$ 405.00	Y				
- 2nd opening for double	\$ 330.00	\$ 330.00		\$ 330.00	Y				

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Memorial Plaques							
Administration Fees to arrange:							
- Single Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00	5. Commercial	\$ 90.00	Y	6013	Senior Library Officer
- Double Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00		\$ 90.00	Y		
- Second Inscription on Double Memorial Plaque	\$ 90.00	\$ 90.00		\$ 90.00	Y		
Note: Cost of Freight and the Plaque shall be paid by the purchaser							
Cemetery Licences							
Licence to Erect a Headstone and / or Kerbing	\$ 60.00	\$ 60.00	5. Commercial	\$ 60.00	N	6023	Senior Library Officer
Licence to Erect a Monument	\$ 60.00	\$ 60.00		\$ 60.00	N		
Licence to Erect a Nameplate	\$ 60.00	\$ 60.00		\$ 60.00	N		
Funeral Directors Single Licence for one Interment	\$ 125.00	\$ 125.00		\$ 125.00	N		
Funeral Directors Annual Licence Fee	\$ 300.00	\$ 300.00		\$ 300.00	N		
Sanitation - Refuse							
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 360.00	\$ 380.00	5. Commercial Activity	\$ 395.00	N	5023	Manager Regulatory Services
- Note: Rubbish weekly, Recycling fortnightly							
Additional Recycling Service	\$ 175.00	\$ 180.00		\$ 190.00	N		
Additional Rubbish Service	\$ 205.00	\$ 215.00		\$ 225.00	N		
Sanitation - Other							
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00	6. Community Activity	\$ 18.00	Y		Manager Regulatory Services
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 18.00		\$ 18.00	Y		
Asbestos (per cubic metre)	\$ 60.00	\$ 60.00		\$ 60.00	Y		
Portable Chemloo Toilet							
- Hire Fee - between 1 and 7 days	N/A	N/A		N/A	Y		
- Bond	N/A	N/A		N/A	Y		
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00							
Sewerage							
Septic Tank/Apparatus Installation Fees							
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N		Manager Regulatory Services
Issuing a 'Permit to Use an Apparatus'	\$ 118.00	\$ 118.00		\$ 118.00	Y		
Liquid Waste Disposal Fee (per Kilolitre)	\$ 80.00	\$ 80.00	5. Commercial	\$ 80.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Town Planning Applications							
Part 1 - as provided in Planning & Development Regulations 2009							
Development Applications:							
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:			2. Set by External Legislation		N	5973	Shire Planner
a) not more than \$50,000	\$ 147.00	\$ 147.00					
b) more than \$50,000 but not more than \$500,000	0.32% of Value	0.32% of Value					
c) more than \$500,000 but not more than \$2.5 m	\$1,700 + 0.257% per \$1 > \$500,000	\$1,700 + 0.257% per \$1 > \$500,000					
d) more than \$2.5m but not more than \$5 m	\$7,161 + 0.206% for every \$1 >\$2.5m	\$7,161 + 0.206% for every \$1 >\$2.5m					
e) more than \$5 m but not more than \$21.5 m	\$12,633 + 0.123% for every \$1 > \$5m	\$12,633 + 0.123% for every \$1 > \$5m					
f) more than \$21.5 million	\$34,196	\$34,196					
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.	The fee in item 1 plus, by way of penalty, twice that fee.					
Determine an application to amend or cancel development approval		\$295		\$295	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Extractive Industry:							
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00	2. Set by External Legislation	\$739.00 The fee in item 3 plus, by way of penalty, twice that fee.	N		Shire Planner
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.	The fee in item 3 plus, by way of penalty, twice that fee.					
Subdivisions:							
5. Providing a subdivision clearance for:			2. Set by External Legislation	\$73.00 per lot \$73.00 per lot for first 5 lots and then \$35.00 per lot \$ 7,393.00	N N N		
a) not more than 5 lots	\$73.00 per lot	\$73.00 per lot					
b) more than 5 lots but not more than 195 lots	\$73.00 per lot for first 5 lots and then \$35.00 per lot	\$73.00 per lot for first 5 lots and then \$35.00 per lot					
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00					
Home Occupations:							
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	2. Set by External Legislation	\$ 222.00			
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.	The fee in item 6 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N		
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	2. Set by External Legislation	\$73.00	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	The fee in item 8 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N		Shire Planner
Other:							
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	2. Set by External Legislation	\$295.00	N		
11. Determining an application for change of use or for an 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.	The fee in item 10 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N		
12. Zoning Certificate	\$ 73.00	\$ 73.00	2. Set by External Legislation	\$ 73.00	N		
13. Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00		\$ 73.00	N		
14. Issue of written planning advice	\$ 73.00	\$ 73.00		\$ 73.00	N		
Part 1 - as provided in Planning & Development Regulations 2009							
Director/Shire Planner (per hour)	\$ 88.00	\$ 95.00	2. Set by External Legislation	\$ 95.00	N		
Manager/Senior Planner (per hour)	\$ 66.00	\$ 75.00		\$ 75.00	N		
Planning Officer (per hour)	\$ 36.86	\$ 45.00		\$ 45.00	N		
Other Staff e.g. Environmental Health Officer (per hour)	\$ 36.86	\$ 65.00		\$ 65.00	N		
Secretary/Administrative Staff (per hour)	\$ 30.20	\$ 35.00		\$ 35.00	N		
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Kevin O'Halloran Memorial Swimming Pool							
Daily Admission Charges (Including Vacation Swimming)							
Adults	\$ 2.00	\$ 2.00	6. Community Activity	\$ 2.00	Y	6296	Manager Corporate and Community Services
Seniors	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (3 years old and above)	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (0 to 3 years old)	Free	Free		Free	Y		
Spectators	Free	Free		Free	Y		
All School based (Education Department) activities as per above entry fees	as above	per entry fee		As per entry fee or season pass	Y		
Seasonal Passes							
Child Single Season Pass	\$ 50.00	\$ 50.00	6. Community Activity	\$ 50.00	Y	6294	
Seniors Single Season Pass	\$ 50.00	\$ 50.00		\$ 50.00	Y		
Adult Single Season Pass	\$ 75.00	\$ 75.00		\$ 75.00	Y		
Family (2 Adults & 2 Children under 16 years)	\$ 150.00	\$ 150.00		\$ 150.00	Y		
If family has more than 4 members, then additional children shall be \$10 per child							
Other							
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	6296	
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		\$ 8.00	Y	6294	
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		\$ 10.00	Y	6296	
BBQ Hire	\$ 20.00	\$ -		\$ -	Y	6293	
PA System (per hour)	\$ 10.00	\$ 10.00		N/A	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
				2022/2023				
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2020/2021	2021/2022						
Memorial and Lesser Hall								
DAY AND EVENING:								
Private and/or Commercial								
Main Hall	\$ 220.00	\$ 220.00	5. Commercial Activity	\$ 230.00	Y	6203	Community Development Officer	
Lesser Hall	\$ 150.00	\$ 150.00		\$ 160.00	Y			
Kitchen	\$ 100.00	\$ 100.00		\$ 110.00	Y			
Entire Facility	\$ 420.00	\$ 420.00		\$ 420.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 100.00	\$ 110.00	6. Community Activity	\$ 115.00	Y			
Lesser Hall	\$ 75.00	\$ 75.00		\$ 80.00	Y			
Kitchen	\$ 50.00	\$ 50.00		\$ 55.00	Y			
Entire Facility	\$ -	\$ 210.00		\$ 220.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 20.00	\$ 20.00		\$ 20.00	Y			
Pre-function Preparation (refer additional charges)								
DAY OR EVENING (or part thereof):								
Private and/or Commercial								
Main Hall	\$ 170.00	\$ 170.00	5. Commercial Activity	\$ 180.00	Y			
Lesser Hall	\$ 120.00	\$ 120.00		\$ 130.00	Y			
Kitchen	\$ 60.00	\$ 60.00		\$ 65.00	Y			
Entire Facility	\$ 312.00	\$ 315.00		\$ 320.00				
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 85.00	\$ 85.00	6. Community Activity	\$ 90.00	Y			
Lesser Hall	\$ 60.00	\$ 60.00		\$ 65.00	Y			
Kitchen	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Entire Facility	\$ 155.00	\$ 155.00		\$ 160.00				
Backstage area for meeting	\$ 15.00	\$ 15.00		N/A	Y			
Pre-function Preparation (refer additional charges)								
School Productions & Rehearsals for Community Production 50% of appropriate fee hire								

Shire of Kojonup								
LIST OF FEES & CHARGES								
2022/2023								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2020/2021	2021/2022						
Memorial Hall and Lesser Hall								
Hourly rate - Community Groups only	\$ 20.00	\$ 20.00	6. Community Activity	\$ 25.00	Y	6203	Community Development Officer	
Memorial Hall and Lesser Hall - Additional Charges								
Memorial Hall and Lesser Hall - Bonds (Refundable)								
- Standard Hire Bond	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N			
- Non Alcoholic bev &/or food served (per booking)	\$ 265.00	\$ 265.00	5 & 6	\$ 265.00	N			
- With liquor per booking	\$ 350.00	\$ 350.00	5 & 6	\$ 350.00	N			
Casual Hirers Insurance per booking	free	free	5 & 6	free	Y			
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 75.00	Y			
RSL Hall Hire								
Day or Evening (or part thereof)						6213		
- Private / Commercial	\$ 100.00	\$ 100.00	5	\$ 110.00	Y			
- Community Groups / Organisations	\$ 50.00	\$ 50.00	6	\$ 55.00	Y			
Day & Evening								
- Private / Commercial	\$ 150.00	\$ 150.00	5	\$ 160.00	Y			
- Community Groups / Organisations	\$ 75.00	\$ 75.00	6	\$ 80.00	Y			
RSL Hall - Specified Use per hour - Community Groups only	\$ 15.00	\$ 15.00	6	\$ 20.00	Y			
RSL Hall - Additional Charges								
RSL Hall - Bonds (Refundable)								
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 170.00	N			
- Non Alcoholic beverages &/or food served (per booking)	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N			
- With liquor per booking	\$ 280.00	\$ 280.00	5 & 6	\$ 280.00	N			
Casual Hirers Insurance per booking	free	free	5 & 6	free	Y			
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 75.00	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
CWA Building							
CWA Lease	lease	lease	6. Community Activity	lease	Y		Community Development Officer
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.							
Hall Equipment (External to Hall)							
Note: No equipment is to be hired external to the facility (that it belongs to) other than from the RSL Hall as per Council Policy 2.3.1.							
Equipment Hire Bond	\$ 185.00	\$ 185.00	5 & 6	\$ 185.00	Y	6213	
Table Hire per Day	\$ 5.00	\$ 5.00	5 & 6	\$ 5.00	Y		
Chair Hire per Day	\$ 2.00	\$ 2.00	5 & 6	\$ 2.00	Y		
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00	5 & 6	\$ 1.00	Y		
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75	5 & 6	\$ 0.75	Y		
Cutlery (per setting per day)	\$ 0.50	\$ 0.50	5 & 6	\$ 0.50	Y		
Breakages - charged at replacement cost			5 & 6	cost	Y		
Community Bus							
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133	
Community Group Hire (per km rate)	\$ 0.75	\$ 0.75	6	\$ 0.75	Y		
Private / Business Users Hire (per km rate)	\$ 1.60	\$ 1.60	5	\$ 1.60	Y		
Note: Bus to be returned full of fuel							
Community Bus - Bond	\$ 260.00	\$ 260.00	5 & 6	\$ 260.00	N	6135	
Note: The CEO is given the authority to vary the Bond payable, dependant on circumstances, but not more than 50%							
Insurance excess payable.	\$ 1,000.00	\$ 1,000.00	5	\$ 1,000.00	Y		
Intentional Damage to vehicle including Graffiti	Full Cost of Repairs	Full Cost of Repairs	5	Full Cost of Repairs	Y		
Old School Buildings							
- Annual Contribution per user Group	\$ 200.00	\$ 200.00	6	\$ 200.00	N		
Playgroup and Toy Library							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Recreation Sporting Complex							
Recreation Sporting Complex - Day OR Evening (or part thereof)							
Private and/or Commercial:							
Meetings - per / hour (minimum charge - 2 hours)	\$60.00	\$60.00		\$60.00	Y		
Main Upstairs Function Room Only	\$185.00	\$185.00		N/A	Y	3473	Comm Dev Off.
Main Upstairs Function Room & Kitchen	\$230.00	\$230.00		\$185.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$320.00	\$320.00		N/A	Y		
Change rooms (per hour / per room)	\$35.00	\$35.00		\$35.00	Y		
Community Organisation:							
Kitchen Hire Only	\$55.00	\$55.00		N/A	Y		
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$30.00		\$30.00	Y		
Main Upstairs Function Room Only	\$125.00	\$125.00	6. Community Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$160.00	\$160.00		\$125.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$200.00	\$200.00		NA	Y		
Change rooms (per hour / per room)	\$20.00	\$20.00		\$20.00	Y		
Recreation Sporting Complex - Day AND Evening							
Private and/or Commercial:							
Kitchen Hire Only	\$100.00	\$100.00		N/A	Y		
Main Upstairs Function Room Only	\$240.00	\$240.00	5. Commercial Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$280.00	\$280.00		\$240.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$400.00	\$400.00		N/A	Y		
Community Organisation:							
Kitchen Hire Only	\$55.00	\$55.00		N/A	Y		
Main Upstairs Function Room Only	\$130.00	\$130.00	6. Community Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$175.00	\$175.00		\$175.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$255.00	\$255.00		N/A	Y	6523	Sport & Rec Officer

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Recreation Sporting Complex - Specified Use (Schools 50%)							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$20.00	\$20.00	6	\$20.00		6523	
Recreation Sporting Complex - Additional Charges							
Recreation Sporting Complex - Bonds (Refundable)							
- Standard Hire Bond	\$200.00	\$200.00	5. Commercial Activity	\$200.00	N		Sport and Recreation Officer
- Hire Bond (Food & Bev - without alcohol)	\$300.00	\$300.00		\$300.00	N		
- Hire Bond (with alcohol)	\$450.00	\$450.00		\$450.00	N		
Casual Hirers Insurance per booking	free	free		free	Y		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$75.00	\$75.00	\$75.00	Y			
Pre-function preparation fee - per hour *							
- * Maximum of 4 hours prior to booking	\$30.00	\$30.00	\$30.00	Y			
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees	As per fees	Y			
<i>Note: No Set-up Assistance can be provided at the Sporting Complex</i>							
Oval Hire							
Daily (6am- 5pm)	\$ 80.00	\$ 80.00	6. Community Activity	\$ 80.00	Y		
Night (5pm - 12pm) (including lights)	\$ 125.00	\$ 125.00		\$ 125.00	Y		
Per hour	\$ 15.00	\$ 15.00		\$ 15.00	Y		
Squash Court Hire							
Daily (6am- 5pm)	\$ 100.00	\$ 100.00	6. Community Activity	N/A	Y		
Night (5pm - 12pm)	\$ 100.00	\$ 100.00		N/A	Y		
Per hour	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Sporting Club Members - Oval & Squash Court Hire Fee							
	Nil	Nil		Nil			
Netball Court Hire							
Half Day		\$ 25.00	6. Community Activity	\$ 30.00	Y	6523	Sport & Rec Officer
Full Day		\$ 50.00		\$ 60.00	Y		
Per hour		\$ 5.00		\$ 10.00	Y		
Evening (includes lights)				\$ 45.00			
Season Pass (PiN code for lights for 12 months)		\$ 150.00		\$ 150.00			
Netball Club Included in Annual Charge.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)							
Senior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00	6. Community Activity	\$ 150.00	N	6523	Sport & Rec Officer
Junior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00		\$ 150.00	N		
Squash Club - (up to 6 sets G & S)	\$ 300.00	\$ 300.00		\$ 300.00	N		
Hockey Club - (4 keys G only)	\$ 100.00	\$ 100.00		\$ 100.00	N		
Netball Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 50.00	N		
Cricket Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 50.00	N		
No Additional Keys are supplied							
						029B	
Recreational Facilities - Annual Fees							
Cricket - November each year	\$ 800.00	\$ 800.00	6. Community Activity	\$ 800.00	N		Sport and Recreation Officer
Junior Cricket	\$ 100.00	\$ 100.00		\$ 100.00	N		
Football (Complex, Oval & Change rooms) - March each year	\$ 4,800.00	\$ 4,800.00		\$ 4,800.00	N		
Hockey (Complex & Oval) - March each year	\$ 1,150.00	\$ 1,150.00		\$ 1,150.00	N		
Squash (Complex, Courts & Change rooms) March each year	\$ 1,700.00	\$ 1,700.00		\$ 1,700.00	N		
Netball - March each year	\$ 420.00	\$ 420.00		\$ 420.00	N		
Croquet Club (Hockey Oval)	\$ 100.00	\$ 100.00	\$ 100.00	N			
						6533	

Shire of Kojonup								
LIST OF FEES & CHARGES								
2022/2023								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2020/2021	2021/2022						
Building (as per Building Regulations 2012)								
Building Permits								
Minimum Fee (in all cases)	\$ 105.00	\$ 110.00	2. Set by External Legislation	\$ 110.00	N			
Class 1 and 10 Buildings								
Uncertified Application	x 0.32%	0.32%			0.32%	N		
Certified Application	Value of works	Value of works x			Value of works x			
Demolition	\$ 105.00	\$ 110.00		\$ 110.00				
Class 2 to 9 Buildings								
Certified Application	Value of works x 0.09%	Value of works x 0.09%	2. Set by External Legislation	Value of works x 0.09%		8653	Manager Regulatory Services	
Demolition (per storey)	\$ 105.00	\$ 110.00			\$ 110.00			
Application for Occupancy Permit	\$ 105.00	\$ 110.00			\$ 110.00			
Application for Occupancy Permit (unauthorised work)	0.18% of estimated value	0.18% of estimated value			0.18% of estimated value			
Minor Amendment to Permits (including extensions)	\$ 105.00	\$ 110.00			\$ 110.00	N		
Preliminary Plans - For the examination of, and report on	25% of the fee	25% of the fee		25% of the fee for	Y			
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x 0.38%	Value of works x 0.38%		Value of works x 0.38%	N		Manager Regulatory Services	
Approval of battery operated smoke alarms	\$ 179.40	\$ 179.40		\$ 179.40				
Construction Training Levy								
Council acts as an agent for the Construction Training Fund and the fees are based on 0.20% of the value of construction when the value exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the value		Based on 0.20% of the value	N			
Note: \$8.25 . GST fee is retained by the Council					N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)							
Value \$45,000 or Below:							
Building Permit	\$ 61.65	\$ 61.65	2. Set by External Legislation	\$ 61.65	N		Manager Regulatory Services
Demolition Permit	\$ 61.65	\$ 61.65		\$ 61.65	N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	\$ 61.65	\$ 61.65		\$ 61.65	N	011C	
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30		\$ 123.30	N		
Note: \$5.00 Inc. GST of this fee is retained by the Council							
Value Over \$45,000:							
Building Permit	.137% of Value of work	0.137% of the value of the work	2. Set by External Legislation	0.137% of the value of the work	N	011E	
Demolition Permit	.137% of Value of work	0.137% of the value of the work		0.137% of the value of the work	N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	61.65	\$ 61.65		\$ 61.65	N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	value of the	value of the		of the work	N		
Note: \$5.00 Inc. GST of this fee is retained by the Council						8663	
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00			
Private Swimming Pool Inspection Fee	\$ 58.45	\$ 58.45		\$ 58.45	N		
Water Standpipe Charges							
- per kilolitre (Potable)	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	N		
- per kilolitre (Non-Potable)	\$ 4.00	\$ 4.00		\$ 4.00		8663	
- minimum charge	\$ 10.00	\$ 10.00		\$ 10.00	N		
- per kilotitre (Potable) Muradup	\$ 5.00	\$ 5.00		\$ 5.00		8663	
- fob key	\$ 30.00	\$ 30.00		\$ 30.00			
Waybill books	\$ 20.00	\$ 20.00	7	\$ 20.00	Y		
						8003	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Tourist Railway							
Old Railway Goods Shed Museum - annual rent							Manager Regulatory Services
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		
The Kodja Place Precinct							
Kodja Place Entry Fees (Local Residents Free of Charge)							
Adult	\$ 10.00	donation	5. Commercial Activity	donation	Y		Chief Executive Officer
Senior or concession card	\$ 5.00	donation		donation	Y		
Child and /or student (under 3 free)	\$ 5.00	donation		donation	Y		
Family 2 adults + 2 or more children	\$ 25.00	donation		donation	Y		
Visitor(s) accompanied by Kojonup Resident	50% of fee	50% of fee		N/A	Y		
Groups over 10 (per person)	\$ 8.00	donation		\$ 10.00	Y		
School Groups over 10 (per person)	\$ 4.00	donation	6. Community Activity	\$ 5.00	Y		
School Groups over 10 (per person) with activity kits (additional charge)	\$ 3.00	donation		\$ 5.00	Y	8205	
Friends of KP Annual Adult Pass	N/A	N/A	5. Commercial Activity	N/A	Y		Chief Executive Officer
Friends of KP Annual Child Pass	N/A	N/A		N/A	Y		
Friends of KP Annual Family Pass	N/A	N/A		N/A	Y		
Billy's Tour - per person				\$ 10.00			
Billy's Tour - per family (4)				\$ 25.00			
Additional Services							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 4.00	\$ 4.00	5	\$ 5.00	Y		
After Hours and Public Holiday Fee - per hour							
Noongar Guide	\$ 60.00	\$ 60.00	5. Commercial Activity	\$ 75.00			
Kodja Place staff	\$ 50.00	\$ 50.00		\$ 60.00			
Kodja Place staff (public holiday)	\$ 100.00	\$ 100.00		\$ 150.00			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2022/2023								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2020/2021	2021/2022						
Room & Equipment Hire						8207		
Community Groups:								
Community Room hire			6. Community Activity				Chief Executive Officer	
- Half Day	\$ 45.00	\$ 45.00		\$ 60.00	Y			
- Full Day	\$ 90.00	\$ 90.00		\$ 115.00	Y			
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 2.00		\$ 5.00	Y			
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)				N/A	Y			
- Half Day	\$ 40.00	\$ 40.00		N/A	Y			
- Full Day	\$ 80.00	\$ 80.00						
Private &/or Commercial:						8203		
Community Room hire			5. Commercial Activity					Chief Executive Officer
- Half Day	\$ 55.00	\$ 55.00		\$ 60.00	Y			
- Full Day	\$ 110.00	\$ 110.00		\$ 115.00	Y			
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 2.00		\$ 5.00	Y			
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)								
- Half Day	\$ 50.00	\$ 50.00		\$ 50.00	Y			
- Full Day	\$ 100.00	\$ 100.00	\$ 100.00	Y				
Additional Hire Services (Private &/or Commercial):							Chief Executive Officer	
- CMR Projector and Screen	\$ 80.00	\$ 80.00		N/A	Y			
- Projector - External Hire	\$ 40.00	\$ 40.00	5. Commercial Activity	\$ 50.00	Y			
- Screen - External	\$ 20.00	\$ 20.00		\$ 20.00	Y			
- Whiteboard - (in-house only and markers not provided)	\$ 15.00	\$ 15.00		N/A	Y			
Mipro Amplifier only (includes radio microphone, microphone stand)	N/A	N/A		\$ 75.00	Y			
Mipro Amplifier and Speaker (includes radio microphone and stand, 2 speaker)	N/A	N/A		\$ 100.00	Y			
Hire of Rose Maze or stage area per hour (upto 4 hrs then all day hire)	\$ 20.00	\$ 20.00		\$ 30.00		8203		
Hire of Rose Maze or stage area (full day during business hours)	\$ 150.00	\$ 150.00	5 & 6	\$ 200.00	Y			
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	\$ 100.00	\$ 100.00	5 & 6	\$ 200.00	N			
Table Hire per day	\$ 5.00	\$ 5.00		\$ 15.00	Y			
Chair Hire per day	\$ 2.00	\$ 2.00		\$ 7.50	Y			
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00		\$ 2.00	Y			
Crockery - cups and saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75		\$ 3.00	Y			
Cutlery (per setting per day)	\$ 0.50	\$ 0.50		\$ 3.00	Y			
Breakages - charged at replacement cost.								

Shire of Kojoonup								
LIST OF FEES & CHARGES								
2022/2023								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2020/2021	2021/2022						
Coach Tours/Packages (minimum 15 people)								
Adult (normal entry)	\$ 7.50	\$ 7.50	5. Commercial Activity	N/A	Y	8203	Chief Executive Officer	
Senior (normal entry)	\$ 4.00	\$ 4.00		N/A	Y			
Child (normal entry)	\$ 3.50	\$ 3.50		N/A	Y			
Guided tour (outside normal tour times but in business hours) Adult	\$ 8.50	\$ 8.50		N/A	Y			
Guided tour (outside normal tour times but in business hours) Child	\$ 4.00	\$ 4.00		N/A	Y			
Billy Tea and Damper (per person) additional to entry.	\$ 4.00	\$ 4.00		N/A	Y			
Visitor Centre								
Membership (local business) (includes website & brochure raking fees)	N/A	N/A	5. Commercial Activity	N/A	Y	8203		
Membership (non-local businesses only includes website)	N/A	N/A		N/A	Y			
Membership (individual - consignees)	N/A	N/A		N/A	Y			
Operator (DL Brochure raking fee)	\$ 85.00	\$ 85.00		\$ 85.00	Y			
Operator (A4 Brochure raking fee)	\$ 100.00	\$ 100.00		\$ 100.00	Y			
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	N/A	N/A		N/A	Y			
Operator (A4 Brochure raking fee - within Australia's South West)	N/A	N/A		N/A	Y			
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	N/A	N/A		N/A	Y		8223	
Commissions:								
- KAC Retail	15%	15%			15%			
- Retail	30%	35%		35%				
- Accommodation Providers	15%	15%		15%	Y			
Information Bay Advertising								
Advertisement - per year	\$ 250.00	\$ 250.00	5. Commercial Activity	N/A	Y	8223		
Artwork	at cost	at cost		at cost	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Saleyard and Washdown Bay							
Carcass Removal from Saleyards							
- Per Head (1 - 20 carcasses)	\$ 16.00	\$ 16.00	5. Commercial Activity	\$ 16.00	Y		Chief Executive Officer
- In excess of 20 carcasses - to be removed by agent							
Saleyard Fees General Sales - per head of sheep	\$ 1.85	N/A		N/A	Y	8483	
Saleyard Fees Single Vendor Sales - per head of sheep	\$ 1.85	N/A		N/A	Y		
Washdown Bay - per minute	\$ 1.50	\$ 1.50		\$ 1.50	Y		
Washdown Bay - minimum charge	\$ 10.00	\$ 10.00	\$ 10.00	Y			
						8803	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Private Works / Plant Hire							Manager Regulatory Services
Plant Hire (per hour with operator - Normal Hours)							
Grader	\$ 230.00	\$ 270.00	5. Commercial Activity	\$ 280.00	Y	8013	Manager Works & Services
Skid Steer	\$ 175.00	\$ 200.00		\$ 210.00	Y		
Loader	\$ 200.00	\$ 240.00		\$ 250.00	Y		
Loader plus Pruning Attachment	\$ 270.00	\$ 300.00		\$ 315.00	Y		
Excavator	\$ 250.00	\$ 300.00		\$ 315.00	Y		
Excavator Plus Pruning Attachment	\$ 250.00	\$ 350.00		\$ 365.00	Y		
Mini Digger	\$ 200.00	\$ 220.00		\$ 230.00	Y		
Prime Mover	\$ 200.00	\$ 220.00		\$ 230.00	Y	9003	
Prime Mover and Tanker (33,000ltrs)	\$ 250.00	\$ 270.00		\$ 280.00	Y		
Prime Mover and Low Loader	\$ 250.00	\$ 270.00		\$ 280.00	Y		
Prime Mover and Side tipping Trailer	\$ 250.00	\$ 280.00		\$ 290.00	Y		
Light Truck up to 2T	\$ 150.00	\$ 160.00		\$ 170.00	Y		
3T Tipper	\$ 160.00	\$ 170.00		\$ 180.00	Y		
13T Tipper	\$ 180.00	\$ 200.00		\$ 210.00	Y		
13T Tipper - including Plant Trailer	\$ 220.00	\$ 240.00		\$ 250.00	Y		
13T Tipper - including Side Tipping Trailer	\$ 220.00	\$ 250.00		\$ 260.00	Y		
Tractor	\$ 160.00	\$ 170.00		\$ 180.00	Y		
Tractor Plus Attachments	\$ 190.00	\$ 200.00		\$ 210.00	Y		
Self Propelled Vibrating Roller	\$ 190.00	\$ 210.00		\$ 220.00	Y		
Multi Tyred Roller	\$ 190.00	\$ 200.00		\$ 210.00	Y		
Ride on Mower	\$ 150.00	\$ 160.00	\$ 170.00	Y			
Small Tanker 10,000ltr - includes 13T Tipper	\$ 190.00	\$ 220.00	\$ 230.00	Y			
Forklift	\$ 120.00	\$ 120.00	\$ 130.00	Y			
Light Vehicles	\$ 130.00	\$ 130.00	\$ 140.00	Y			
Water Jetter	\$ 190.00	\$ 210.00	\$ 220.00				
Note:							
1. Where the Prime Mover and Low Loader are used to transport plant to a job and they remain on the site without being used only those							
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.							
3. Plant is available for "Dry Hire" under Policy 4.9 Private use of Council Plant and Equipment.							
4. If Shire labour, including plant operators is required out of ordinary depot operating hours, then the appropriate overtime rate will be charged to the person or organisation requesting the private works.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2022/2023							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2020/2021	2021/2022					
Small Equipment Hire 0 - 3 hours							
Turf Cutter	\$ 30.00	\$ 35.00	5	\$ 40.00	Y		
High Volume Pump	\$ 30.00	\$ 35.00	5	\$ 40.00	Y		
Mobile Compressor	\$ 30.00	\$ 40.00	5	\$ 45.00	Y		
Chainsaw (0 to 3 hours)	\$ 20.00	\$ 30.00	5	\$ 35.00	Y		
Whipper Snipper (0 to 3 hours)	\$ 20.00	\$ 30.00	5	\$ 35.00	Y		
Wacker Packer (0 to 3 hours)	\$ 20.00	\$ 30.00	5	\$ 35.00	Y		
Trailer (0 to 3 hours)	\$ 20.00	\$ 30.00	5	\$ 35.00	Y		
						9003	
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Labour Hire - Private Works	\$ 90.00	\$ 110.00	5	\$ 125.00	Y		
Materials							
Gravel and Sand (Community Rate)							
Gravel per Cubic Metre*	\$ 30.00	\$ 40.00	5	\$ 40.00	Y		
Sand per Cubic Metre*	\$ 30.00	\$ 40.00	5	\$ 40.00	Y		
* plus plant hire & Labour cost if delivered							
Vehicle Impound Fees							
Vehicle Impound Fees	\$ 200.00	\$ 250.00		\$ 250.00			
plus oncharge of cost to remove vehicle eg towing fees							
Storage of abandoned vehicles - per day				\$ 10.00			

Manager Works & Services