



AGENDA

Special Council Meeting

5 March 2024

TO: THE SHIRE PRESIDENT AND COUNCILLORS

NOTICE is hereby given that a Special Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Tuesday, 5 March 2024 commencing at 3:00pm.

I certify that with respect to all advice, information or recommendation provided to the Council in or with this Agenda:

- i. The advice, information or recommendation is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation; and
- ii. Where any advice is directly given by a person who does not have the required qualifications or experience, that person has obtained and taken into account in that person's general advice the advice from an appropriately qualified or experienced person.

GRANT THOMPSON
CHIEF EXECUTIVE OFFICER

1 March 2024

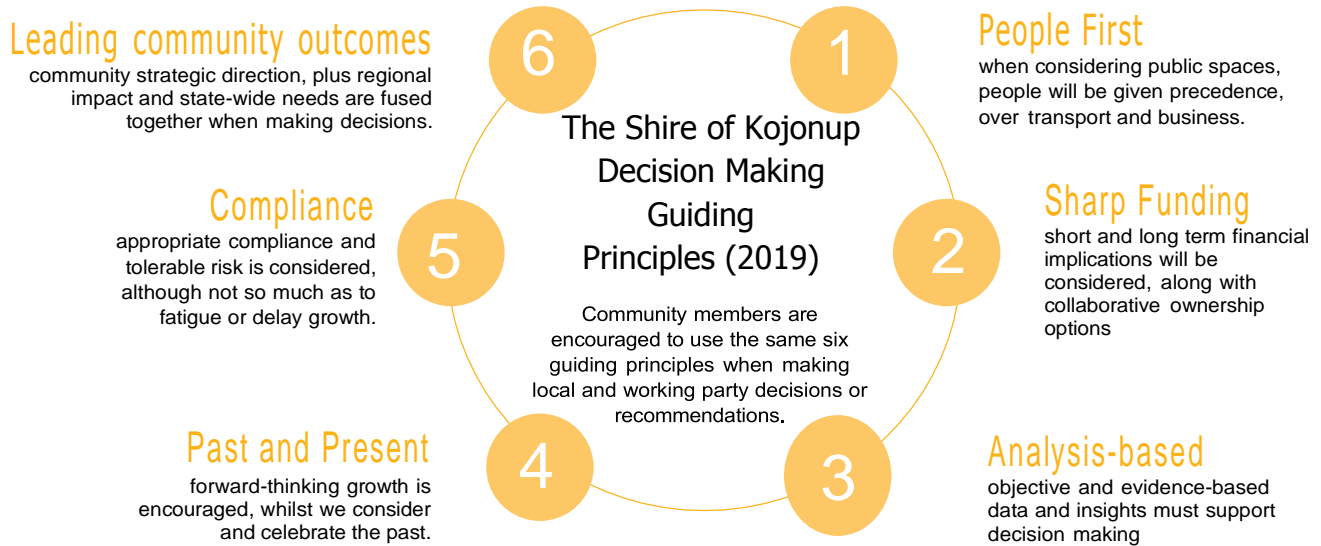
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AGENDA FOR A SPECIAL COUNCIL MEETING TO BE HELD ON 5 MARCH 2024

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The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



AGENDA

1 **DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS**

The Shire President shall declare the meeting open at ____ and draw the meeting's attention to the disclaimer below:

Disclaimer

No person should rely on or act on the basis of any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

The Shire of Kojonup expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the meeting.

Where an application for an approval, a license or the like is discussed or determined during the meeting, the Shire warns that neither the applicant, nor any other person or body, should rely upon that discussion or determination until written notice of either an approval and the conditions which relate to it, or the refusal of the application has been issued by the Shire.

Acknowledgement of Country

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and in particular the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

Prayer

Almighty God, we pray for wisdom for our reigning monarch King Charles.

We ask for guidance in our decision making and pray for the welfare of all the people of Kojonup.

Grant us grace to listen and work together as a Council to nurture the bonds of one community.

Amen

2 **ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

3 **ATTENDANCE**

COUNCILLORS

Cr Bilney	Shire President
Cr Wieringa	Deputy Shire President
Cr Radford	Councillor
Cr Webb	Councillor
Cr Egerton-Warburton	Councillor
Cr Mathwin	Councillor

STAFF

Grant Thompson	Chief Executive Officer
Judy Stewart	Manager Governance and Administration
Jill Johnson	Manager Financial and Corporate Services

3.1 **APOLOGIES**

Cr Mickle	Councillor
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3.2 **APPROVED LEAVE OF ABSENCE**

4 **DECLARATION OF INTEREST**

5 **PUBLIC QUESTION TIME**

5.1 **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Not applicable

5.2 **PUBLIC QUESTION TIME**

6 **CONFIRMATION OF MINUTES**

Nil

7 **PRESENTATIONS**

- 7.1 PETITIONS
- 7.2 PRESENTATIONS
- 7.3 DEPUTATIONS
- 7.4 DELEGATES' REPORTS

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

9.1 KEY PILLAR 'LIFESTYLE' REPORTS

9.2 KEY PILLAR 'ECONOMICS' REPORTS

9.3 KEY PILLAR 'VISITATION' REPORTS

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 ACCEPTANCE OF ANNUAL REPORT 2022/2023

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 29 February 2024
FILE NO	FM.AUD.2 & FM.FNR.1
ATTACHMENT(S)	9.4.1.1 - Annual Report 2022-2023

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider acceptance of the 2022/2023 Annual Report incorporating the audited Annual Financial Statements.

BACKGROUND

Each local government is to prepare an annual report for each financial year. The report is a record of the Shire of Kojonup’s (Shire) activities for the financial year and is an integral part of the accountability principles established for local governments in Western Australia.

The Audit and Risk Committee considered the Annual Financial Statements and the Auditor’s Management letter at its meeting held 6 February 2024 and resolved as follows:

“That it be recommended to the Council that:

- 1. The 2022/2023 Audited Annual Financial Report be adopted;*
- 2. The Chief Executive Officer be requested to forward a copy of this Audit Committee recommendation, and the Council agenda item, to the Minister for Local Government and place them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the Local Government Act 1995;*
- 3. The matters raised in the Auditor’s Management Letter be noted, a report produced internally on how the significant items will be addressed, and those actions be included in the Committee Status Report of future Audit and Risk Committee agendas; and*
- 4. The Council direct the Chief Executive Officer to complete the Annual Report compilation and schedule:*
 - a Special Council Meeting to be held at 3.00pm, Tuesday, 5 March 2024 to adopt the Annual Report; and*

- *an Annual Electors Meeting to be held at 6.00pm, Tuesday, 16 April 2024 at the Kojonup Sporting Complex.”*

Council, at its 20 February 2024 Ordinary Meeting, resolved as follows:

“That:

- 1. The 2022/2023 Audited Annual Financial Report be adopted;*
- 2. The Chief Executive Officer be requested to forward a copy of this Audit Committee recommendation, and the Council agenda item, to the Minister for Local Government and place them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the Local Government Act 1995;*
- 3. The matters raised in the Auditor’s Management Letter be noted, a report produced internally on how the significant items will be addressed, and those actions be included in the Committee Status Report of future Audit and Risk Committee agendas; and*
- 4. The Council direct the Chief Executive Officer to complete the Annual Report compilation and schedule:*
 - *a Special Council Meeting to be held at 3.00pm, Tuesday, 5 March 2024 to adopt the Annual Report; and*
 - *an Annual Electors Meeting to be held at 6.00pm, Tuesday, 16 April 2024 at the Kojonup Sporting Complex.”*

COMMENT

This year’s Annual Report contains the customary annual snapshot of the activities of Council for 2022/2023 including some statistical information, the Elected Members who formed Council, President’s Report, Councillors’ attendance at meetings, Chief Executive Officer’s Report, Council’s Senior Management Team, the Organisational Structure, changes to staffing, a ‘traffic light’ system indicating progress within Key Pillars of the Shire’s Strategic Community Plan, Statutory Statements, and the Audited Financial Statements for the financial year.

The Annual Electors Meeting will be publicised in the Great Southern Herald, on the Shire website and Shire Facebook page as soon as possible after the Annual Report is adopted, and in the next available Kojonup News and Shire noticeboards.

CONSULTATION

Manager Governance and Administration
Manager Financial and Corporate Services

STATUTORY REQUIREMENTS

Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*

Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*

Regulation 50(1) (c) of the Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

This item reports on the financial position of the Shire as at 30 June 2023. The

recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That:

1. The 2022/2023 Annual Report, as presented and incorporating the adopted Annual Financial Statements, be adopted in readiness for the Annual Electors Meeting to be held on 16 April 2024; and
2. The Chief Executive Officer forward a copy of the Committee and the Council agenda items to the Minister for Local Government and places the Annual Report on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*.

9.4.2 FINANCIAL MANAGEMENT – MID-YEAR BUDGET REVIEW 2023/24

AUTHOR	Grant Thompson - Chief Executive Officer
DATE	Thursday, 29 February 2024
FILE NO	FM.FNR.2
ATTACHMENT	9.4.2.1 – Budget Review Report - 31 December 2023

STRATEGIC/CORPORATE IMPLICATIONS		
Community Strategic Plan 2017 – 2027 “Smart Possibilities – Kojonup 2027+”		Corporate Business Plan 2017 – 2021 “Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
Performance	12. A high Performing Council	SOK Finances and Funding

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider for adoption the Kojonup Budget Review Report 31 December 2023 (Budget Review), and authorise amendments to the budget, based on projection outcomes to 30 June 2024.

BACKGROUND

The substantial direction setting and oversight role of the Council e.g.; adopting plans and reports, accepting tenders, directing operations, setting and amending budgets is regulated and an important function.

The *Local Government (Financial Management) Regulations 1996* state that a local government must undertake a budget review annually.

The *Local Government Act 1995* provides for local governments, including regional local governments, to prepare an annual budget.

6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

*Absolute majority required.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2024, for the period ending 31 December 2023, is presented for consideration. A Statement of Financial Activity, at Nature/Type level, has been prepared to provide a summarisation of the budget review results, as well as a Statement of Closing Funds detailing the projected surplus as at 30 June 2024.

COMMENT

The budget review has been prepared to include the information required by the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996, and the Australian Accounting Standards. Council adopted a 10% or \$10,000 threshold minimum for the reporting of material variances to be used in the Statement of Financial Activity and the annual Budget Review Report.

Regardless of Statutory Requirements, conducting a budget review at least once each year is sound financial management practice. It enables the Council to analyse the financial performance of the year to date and make changes to the authorisations that it puts in place for the performance of the local government's functions.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2024, is presented for consideration. In summary, based on current trends, it is anticipated that a balanced budget can be achieved as at 30 June 2024.

The following **Table 1.0** details the proposed budget amendments:

Table 1.0 Proposed Budget Amendments

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
9605	Proceeds on Sale of Assets – Increase in proceeds due to disposal of mower	(\$0)	(\$10,099)	(\$10,099)	
1333	Financial Assistance Grant – General Purpose – Increase in grant allocation	(\$0)	(\$38,624)	(\$38,624)	
1343	Financial Assistance Grant – Local Road – Increase in grant allocation	(\$0)	(\$42,652)	(\$42,652)	
1393	Interest Received – Reserves – Decrease in interest earned due to decrease in investment balance available	(\$20,000)	(\$5,000)		\$15,000
1602	Member subscriptions – Increase in WALGA subscriptions and financial reporting template	\$15,000	\$38,004		\$23,004
1852	Salaries – Administration – Decrease in salaries	\$1,048,333	\$1,005,259	(\$43,074)	
1912	Administration Conference & Training – Decrease in training expenses	\$43,500	\$30,099	(\$13,401)	
1921	Staff Housing Subsidy – Decrease in staff housing subsidy paid	\$35,000	\$15,000	(\$20,000)	
2042	ICT Computer Support – Decrease in internet redundancy expenses and ERP project contingency	\$112,450	\$92,305	(\$20,145)	
1992	ICT Software Licensing Fees – Decrease in Zoom subscription and operational software licensing	\$126,235	\$87,486	(\$38,749)	
2062	Admin Legal Expenses – Decrease in legal expenses	\$55,000	\$35,000	(\$20,000)	
2287	Fair Value Revaluation Expenses – Allocation no longer required, as regulations amended to remove	\$15,000	\$0	(\$15,000)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	need to annually assess CPI impacts.				
2463	BRMC Grant – Increase in DFES contribution for BRMC position	(\$78,200)	(\$111,255)	(\$33,055)	
3102	Health Admin Salaries – Decrease in salaries expense	\$103,180	\$68,485	(\$34,695)	
3752	Springhaven Salaries – Increase in wages allocation and contract relief staff via agency	\$1,764,594	\$2,014,411		\$249,817
3802	Recruitment expenses – Decrease in contractor expenses for recruitment services	\$20,000	\$9,308	(\$10,692)	
3821	Springhaven Staff Housing Subsidy – Allocation not required – internal charge discontinued	\$12,000	\$0	(\$12,000)	
3903	Springhaven Building Maintenance – Increase in contractor expenses for electrical repairs, replacement floor coverings, air conditioning repairs and plumbing repairs.	\$7,608	\$30,955		\$23,347
3918	Springhaven – Consultants – Decrease in consultants	\$20,000	\$0	(\$20,000)	
4013	Springhaven Personal Care Subsidy – Increase in personal care subsidy from Commonwealth Government	(\$1,600,000)	(\$2,000,000)	(\$400,000)	
1395	Interest on Bonds – Increase in interest earned on deposits held	(\$29,000)	(\$50,000)	(\$21,000)	
4143	Miscellaneous Income – Increase in reimbursements for COVID expenses incurred	(\$2,500)	(\$42,471)	(\$39,971)	
3768	Staff Housing Building Maintenance – Increase in contractor expenses for general maintenance. Increase in wages, overheads and plant cost allocations	\$14,550	\$49,030		\$34,480
3703	Residential Rent – Staff – Decrease in rental income due to vacancies	(\$105,000)	(\$53,220)		\$51,780
5002	Recycling Depot/Transfer Station Expenses – Increase in tipping fees expense	\$108,738	\$164,756		\$56,018
5023	Collection Charges – Kerb side – Increase in refuse collection fees	(\$267,445)	(\$284,560)	(\$17,115)	
5027	Verge Pick-Up – Hard Waste – Allocation not required – hard waste collection not taking place this year	\$30,000	\$0	(\$30,000)	
6013	Cemetery Fees (Inc GST) – Decrease in cemetery fees collected	(\$18,000)	(\$8,000)		\$10,000
6404	Sports Complex – Grounds Maintenance – Decrease in wages, overheads and plant cost allocations. Increase in contractor	\$146,560	\$117,609	(\$28,951)	

Shire of Kojonup – Special Council Meeting – Agenda – 5 March 2024

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	expenses for synthetic turf and weed control				
6436	Consultants – Other Rec – Increase in contractor expenses for consultant to compile precinct design	\$0	\$10,000		\$10,000
6463	Grant – Drought Communities – Additional grant funding received for prior year expenses	\$0	(\$100,000)	(\$100,000)	
6553	Contribution – Dept of Education – Additional contribution for oval use	(\$25,000)	(\$36,796)	(\$11,796)	
7032	Elverd's Cottage Building Maintenance – Decrease in insurance premiums and contractor expenses for plastering works	\$31,805	\$1,752	(\$30,053)	
RM01	Grading – Winter – Increase in contractor expenses for gravel pushing and external plant hire	\$789,175	\$804,275		\$15,100
RM03	Drainage Maintenance – Decrease in wages and overheads allocations	\$139,428	\$124,100	(\$15,328)	
RM04	Bitumen Patching/Repair – Increase in wages and overheads allocations. Increase in materials for asphalt purchases	\$84,360	\$120,600		\$36,240
RM05	Guide Post & Signage Expenses – Increase in wages and overheads allocations. Increase in materials purchases	\$50,190	\$79,500		\$29,310
RM06	Roadside Spraying – Increase in wages and overheads allocations	\$38,020	\$52,000		\$13,980
RM15	Trees Rural Major Works – Increase in plant cost allocations	\$143,440	\$175,640		\$32,200
7405	Road Grants – RRG – Reimbursement of Tambellup West Road project grant not claimed in 2022/23	(\$1186,000)	(\$1,306,000)	(\$120,000)	
7465	Government Road Grants – Blackspot Funding – Increase in grant funding for Kojonup-Darkan Road works. Offset by capital expenditure in GL # C463	(\$360,000)	(\$910,000)	(\$550,000)	
8302	Salaries – Tourism – Increase In salaries	\$239,711	\$269,080		\$29,369
8364	Tour Guide Expenses – Increase in wages paid to guides	\$5,000	\$22,349		\$17,349
8367	Story Area – Digital – Increase in contractor expenses for digital story project	\$10,000	\$20,956		\$10,956
8166	Kodja Place Cleaning – Increase in wages and overheads allocations	\$27,700	\$43,345		\$15,645
8502	Café Salaries – Decrease in salaries due to operational restructure	\$398,000	\$335,172	(\$62,828)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
8557	Café Building Maintenance – Increase in contractor expenses for replacement floor coverings, electrical and plumbing repairs	\$2,000	\$23,683		\$21,683
8503	Café Trading Income – Trends indicate lower café sales	(\$750,000)	(\$669,205)		\$80,795
8552	Building Administration Salaries – Increase in salaries	\$25,795	\$61,200		\$35,405
8011	Washdown Bay Repairs – Increase in contractor expenses for modification works and liquid waste removal	\$3,831	\$15,311		\$11,480
9095	RAMM Inventory – Increase in materials expense for RAMM software licence	\$0	\$12,265		\$12,265
9102	PWOH Training – Decrease in overheads allocation	\$97,000	\$52,200	(\$44,800)	
9112	PWOH Meetings – Decrease in overheads allocations	\$33,680	\$19,150	(\$14,530)	
9122	Annual Leave – Decrease in wage allocations for annual leave	\$176,597	\$143,000	(\$33,597)	
9142	Sick Leave - Decrease in wage allocations for sick leave	\$76,523	\$65,523	(\$11,000)	
9152	PWOH Superannuation – Decrease in superannuation expenses	\$237,716	\$223,000	(\$14,716)	
9232	PWOH – Novated Lease Expenses – Decrease in novated lease expenses	\$46,175	\$30,781	(\$15,394)	
9372	Plant Operation – Wages – Decrease in overheads allocations	\$180,008	\$107,008	(\$73,000)	
9352	Tyres and Tubes – Increase in tyre purchases	\$8,500	\$25,000		\$16,500
9342	Fuels & Oils – Increase in fuels and oils purchased	\$305,000	\$390,000		\$85,000
9402	Less POC allocated to Works & Services – Increase plant costs allocated to other projects and programs	(\$716,725)	(\$750,225)	(\$33,500)	
9482	Salaries and Wages Drawn – Increase in salaries and wages paid	\$5,422,724	\$5,667,343		\$244,619
9492	Workers Compensation Expenses – Increase in workers compensation expenses paid	\$50,000	\$103,615		\$53,615
9512	Less Salary & Wages allocated to Works & Services – Increase in salaries and wages allocated to other projects and programs	(\$5,422,724)	(\$5,667,343)	(\$244,619)	
9493	Workers Compensation Income – Increase in workers compensation expenses reimbursed	(\$50,000)	(\$103,615)	(\$53,615)	
9543	Apprentice Grants – Increase in apprenticeship grants	(\$0)	(\$44,775)	(\$44,775)	
99R1	Transfer to Springhaven Lodge Reserve – Transfer to reserve for additional bonds received	\$0	\$1,350,000		\$1,350,000

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
0000	Surplus/Deficit Opening – Increase in closing surplus due to audit adjustments	(\$3,490,000)	(\$3,915,666)	(\$425,666)	
0099R	Movement in Springhaven Lodge Reserve – Movement in Reserves Restricted Cash	\$0	(\$1,350,000)	(\$1,350,000)	
C191	Office Building Capital Renewal – Budget allocation not required	\$20,000	\$0	(\$20,000)	
C140	Staff House – 34 Katanning Road – Increase in materials expense for renovation works	\$120,000	\$170,000		\$50,000
C195	Springhaven Building Renewal – Decrease in material expenses for renewal works	\$30,000	\$20,000	(\$10,000)	
C198	Historic Buildings Capital Improvement – Decrease in materials expense as budget allocation not required	\$30,000	\$0	(\$30,000)	
C177	Kodja Place Capital Renewal – Decrease in contractor expenses for air conditioning replacement	\$20,000	\$10,000	(\$10,000)	
7604	Major plant Purchases – Increase in materials expense for purchase of new Mower and Crew Cab Truck	\$0	\$148,595		\$148,595
C501	Ballock Road RTR – Decrease in wages, overheads and plant costs. Increase in materials expenses for culvert pipes	\$70,000	\$55,560	(\$14,440)	
C503	Boilup Road RTR – Decrease as project not proceeding in 2023-2024	\$30,000	\$0	(\$30,000)	
C319	Bitumen Reseal – Kojonup Frankland Road RRG – Increase in material expense for reseal works	\$150,000	\$170,000		\$20,000
C320	Bitumen Reseal Kojonup Darkan Road RRG – Correction of budget allocation	\$553,000	\$150,000	(\$403,000)	
C321	Bitumen Reseal Broomehill Kojonup Road RRG - Increase in material expense for reseal works	\$150,000	\$175,535		\$25,535
C463	Kojonup-Darkan Blackspot – Increase in project costs from additional funding and underspend in 2022-2023	\$669,000	\$1,622,358		\$953,358
CJ464	Kojonup-Darkan Road Pavement Failure – Additional project included in the budget	\$0	\$669,000		\$669,000
C448	Trails Hub Construction – Decrease in materials expense for trail hub works	\$40,000	\$20,000	(\$20,000)	
C355	Town Furniture – Decrease in wages and overheads allocations. Increase in materials expense	\$39,171	\$25,405	(\$13,766)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
C407	Refuse Site Development – Project deferred to 20242-25	\$98,250	\$0	(\$98,250)	
C054	Promotional Signage – Airstrip – Decrease in materials expense for signage	\$30,000	\$5,000	(\$25,000)	
C458	Radios – Communication – Decrease in materials expense	\$30,000	\$15,000	(\$15,000)	
	Other Minor variations below the \$10,000 threshold			(\$308,108)	\$352,092
TOTAL				(\$5,156,004)	\$4,803,537
Net Adjustment to 2023/24 Budget				(\$352,467)	

Estimated closing funds in 2023-24 Adopted Budget	(\$ 460)
Plus net savings as detailed in table above	(\$352,467)
Net Estimated Closing Funds	(\$352,927)

Based on current revenue and expenditure trends, and projections as at 31 December 2023, it is estimated that a small surplus of \$352,927 can be achieved as at 30 June 2024.

CONSULTATION

The whole management team has assisted in the compilation of the Budget Review at a cost element level.

Manager Financial and Corporate Services

Darren Long, DL Financial Consulting

Works and Services Manager

STATUTORY REQUIREMENTS

Local Government Act 1995 Section 6.2

Local Government (Financial Management) Regulations 1996, Regulation 33A.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The main changes in this budget reflect the need to manage cash flow more prescriptively and a focus on managing cost and debt levels of the organisation.

The financial implications of this report are detailed in the commentary section. Based on current trends, the budget review analysis predicts:

1. an overall increase in operating revenue of \$547,618;
2. an overall increase in operating expenditure of \$223,652;
3. an overall increase in capital expenditure on assets of \$1,175,654;
4. an overall increase in non-operating revenue of \$770,000;
5. an overall increase in Proceeds on Sale of Assets of \$10,099;
6. an overall increase in Transfers to Reserve of \$1,350,000;
7. an increase in the Opening Surplus of \$425,666.

The budget review recommends changes to the adopted budget and, consequently, changes the projects and execution of services and/or projects previously authorised by the Council.

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Adopts the 2023/24 Annual Budget Review, as presented, and notes that the estimated closing funds are based on current revenue and expenditure trends; and
2. approves the above budget amendments in Table 1.0 - Proposed Budget Amendments as authorised expenditure.

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at ____ pm.

16 ATTACHMENTS (SEPARATE)

9.4.1	9.4.1.1	Annual Report 2022/2023
9.4.2	9.4.2.1	Budget Review Report - 31 December 2023



SHIRE OF KOJONUP
ANNUAL REPORT
2022/2023





VISION

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

OUR GUIDING VALUES

Integrity

We will act in an honest, professional and accountable manner that maintains the community trust.

Care and Respect for People

We will treat people with respect in all of our interactions. We are committed to the safety and wellbeing of our community and employees and will show care and empathy when addressing issues.

Responsible

We are mindful of our role as custodian of the community's assets, and will make decisions in a responsible manner. We will consider value for money in decision making and ensure that our operations and systems promote efficiency and good governance.

Open and Reliable

We will carry out our business in a transparent and approachable way, respecting diverse views and valuing the input and contributions from the community. We will act consistently and communicate clearly.

Statistically in 2022/2023, the Shire has:

<p>Conducted 11 Council Meetings</p> 	<p>Conducted 19 Briefing Sessions</p> 	<p>Conducted 7 Special Council Meetings</p> 	<p>Obtained \$4,133,200 in Grant Revenue & Contributions</p> 
<p>Received 17,648 visitors to the Kojonup Visitors Centre</p> 	<p>Issued 5 building related approvals at a value of \$1,668,377 million</p> 	<p>Supported 0 Subdivision Applications.</p> 	<p>Issued 8 Development Approvals for Projects</p> 
<p>396 Travel groups camped at the designated camp ground</p> 	<p>Progressed 2 road widening programs for 5.69km totalling \$1,270,405</p> 	<p>Resealed 6.25km of bitumen totalling \$433,527</p> 	<p>Conducted 27.3km of tree pruning and mulching on rural roads</p> 
<p>Re-sheeted 0km of gravel roads totalling \$Nil</p> 	<p>7,593 people attended the K.O'H.M swimming pool between 16 November 2021 and 4 April 2022</p> 	<p>An Area of 2,937km²</p> 	<p>A population count of 1901 in the 2021 Census</p> 

Strategic Direction

Community Strategic Plan 10 years



Vision

Strategic Directions

Outcomes,
Strategies, Targets

Corporate Business Plan 4 years

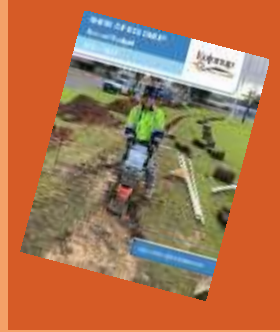


Major Projects

Programs & Services

Corporate Indicators

Annual Budget 1 year



Annual Projects,
Programs & Services

Annual Budget

Revenue Details

Resourcing Strategy – 10 Years

The Resourcing Strategy is used to test and inform the long-term aspirations of the Community Strategic Plan and to guide the deliverables which can be achieved in the Corporate Plan and Annual Budget.

Long Term Financial Plan



Asset Management Plan (e.g.: Building Assessment Framework)



Workforce Plan



Risk Management Plan



Business Continuity and Disaster Recovery Plan



Project Concept Plans (e.g.: Main Street Master Plan)



A Word from the Shire President



The timeline of our auditing is such that it is into 2024 before the documentation is prepared and I have the opportunity to fully review and write this introduction to the Annual Financial Report for the previous financial year.

Before moving forward with that, I would like to take the opportunity to thank all the Councillors who were involved during the 2022/23 period; in particular, Felicity Webb, Parminder Singh and Kevin Gale who all retired at the election in October 2023. I also would like to thank our Chief Executive Officer (CEO), Grant Thompson, and his Senior Management Team for the work they have undertaken throughout the year on our behalf.

The Council, through the Management Team's previous managerial experience, is now working towards a structure aligned with an efficient organisation that provides services to its beneficiaries, i.e., community members. The Community should expect that the Council will utilise that capital, which they provide us through rates, in a very efficient manner to provide the best facilities and services for them.

Community should also expect a detailed and transparent insight into how their investment is managed and governed and, as a Council, we should be judged by how well the Shire is managed and the value it creates for the Community.

I would like to draw your attention to some significant items within these financials which have been building since 2019 and will shape the coming years.

1) The borrowings of the Shire:

- were \$453,916 in June 2019 incurring a principal repayment of \$30,645 pa and interest of \$23,934 pa whilst the rates collected were \$3,859,287.
- In July 2023 our borrowings stood at \$5,449,409 incurring a principal repayment of \$447,000 and interest of approximately \$145,000 in 2024, whilst our budgeted rates collection in 2023/24 is \$4,893,624.

2) The principal repayments reduce by \$9,800 in 2025, a further \$21,000 in 2027 and again in 2028 by \$9,800. This means that by 2029 we will still have annual principal repayments of over \$400,000.

- 3) The decision to withdraw approximately \$750,000 from our reserves was made in the 2022/23 financial year after considerable discussion with the community. These funds have gone back into general revenue, ultimately reducing the amount that would otherwise need to have been raised by rates in 2023/24.
- 4) In 2022/23 the total income from rates, fees and charges plus interest earned was \$6,126,771. The total outlay for the same period, for employee costs, insurance, interest and capital repayments is \$5,810,119. The remaining costs from materials and consumables for repairs and maintenance, water, electricity and plant replacement etc. are, in principle, funded by Financial Assistance Grants which are completely untied moneys from the Federal Government.
- 5) Even though some of the new buildings are partially or fully funded by grants, the total value of those facilities is moved onto our balance sheet where they are required to be depreciated whilst, more importantly, the annual repairs and maintenance costs are fully borne by the Shire.

I would like to point out, at this juncture, that while financial grants can be a huge benefit to asset building in our Community, they should not be relied upon. Financial Assistance Grants are not guaranteed nor is the actual amount known until it arrives, but our financial sustainability is presently totally dependent on them. There is a strong view that they will always be forthcoming but I see this as potentially problematic and am of the view that to build financial resilience we should gradually move away from this position, closer to a self-funding model.

It is important to understand that the borrowings have all been to improve facilities in Kojonup - facilities that have added value to the community and for which we can be proud. If we tried to replicate those improvements today it would be cost prohibitive, so we should enjoy them, but now we must pay for them. The Council is mindful of not simply relying on rates to resolve this cash flow issue but to also look internally for cost saving efficiencies and to having discussions with the Community around road maintenance, the future of the Kodja Place/Black Cockatoo Precinct and the Springhaven Aged Care facility.

On a brighter note, I am able to say that, through a program implemented some years ago by the Federal Government called the 'Local Roads and Community Infrastructure Programme' (LRCIP), we have fully-funded grants to complete the Men's Shed, and to also fund future projects such as CCTV for the main street and a new roof on the Old School building. This programme has strict guidelines

around where it can be spent with the Men's Shed being part of phase 3 grants and the other two projects part of the final phase four.

Finally, I would like to say that the Council has strong fortitude, to not only improve the financial resilience of the Shire, but also the performance and efficient use of the Shire's capital and resources. In conjunction with the CEO and the Shire Team, we will move toward a resilient Shire which will include a very transparent approach with the community leading to better outcomes for all of us.

Cr Roger Bilney
Shire President



**The Shire, and your Council,
would like to thank all our fire
brigades for their efforts to keep
us safe and all volunteers within
our Shire who contribute for the
benefit of all.**

Your Council



Shire President
Ned Radford
2021 – 2025

Delegate on the following Committees:

- Bush Fire Advisory
- Kodja Place Community Fund Inc.

Delegate deputy:

- GS Zone of WALGA
- GS Joint Development Assessment Panel



Deputy Shire President
Paul Webb
2021 – 2025

Delegate on the following Committees:

- Bush Fire Advisory
- Audit and Risk
- Southern Link VROC

Delegate deputy:

- GS Zone of WALGA
- GS Regional Road Group
- Kodja Place Community Fund Inc.



Cr Felicity Webb
2019 – 2023

Delegate on the following Committees:

- Kojonup NRM Advisory
- Kojonup Spring Advisory



Cr Parminder Singh
2019 – 2023

Delegate on the following Committees:

- Disability Access and Inclusion
- Southern Link VROC
- GS Joint Development Assessment Panel
- Kojonup Homes for the Aged Inc.



Cr Kevin Gale
2019 - 2023

Delegate on the following Committees:

- Audit and Risk
- GS Zone of WALGA
- GS Regional Road Group

Delegate deputy:

- Disability Access and Inclusion
- Southern Link VROC
- GS Joint Development Assessment Panel
- GS Recreation Advisory Group



Cr Cindy Wieringa
2019 – 2023

Delegate on the following Committees:

- Kojonup Spring Advisory Group
- Great Southern Treasures

Delegate deputy:

- Kojonup Homes for the Aged Inc.



Cr Roger Bilney
2021 - 2025

Delegate on the following Committees:

- Audit and Risk
- Kojonup NRM Advisor



Cr Alan Egerton-Warburton
2021 – 2025

Delegate on the following Committees:

- Audit and Risk
- Kojonup Spring Advisory
- GS Zone of WALGA
- GS Joint Development Panel

Councillor Attendance at Meetings in 2022/2023

CR BILNEY	CR EGERTON- WARBURTON	CR RAFORD	CR P WEBB	CR F WEBB	CR WIERINGA	CR SINGH	CR GALE
Ordinary Council							
10	10	11	10	10	10	9	9
Special Council							
7	7	6	7	7	6	4	5
Audit and Risk Committee							
4	4		4				4
Bush Fire Advisory Committee							
		4	2				
Local Emergency Management Committee							
		3					
Annual Electors Meeting							
1	1	1	1	1		1	1
Springhaven Working Group							
1	1	1					
Briefing Sessions							
19	18	19	18	15	16	15	15

Chief Executive Officer's Report



The 2022/23 audited financial report demonstrates a year of prudent consolidation and internal focus on performance, in particular cash-flow management. After such a significant growth phase in previous years, relying on significant grants and borrowings, it is important to understand that 2022/23 was a year of reflection and consolidation, mainly considering where the Community wants to be in 10 years' time. This is the final annual report that will document the previous SMART Strategy as we move into a new strategic era.

As the President alluded to in his report, our goal is to improve the financial disciplines in the Shire, around controls related to cost management of major projects, purchase orders, procurement practices, journaling and reporting of financial performance. This will lead to a much more resilient Shire.

In regards the finances, the Auditors raised a number of items for which the Senior Management Team is now focussed on improving prior to the next audit. These items demonstrate there is still work to do to improve the governance in the Shire.

Even though all the items were found to be reasonable and appropriate, the Auditors picked up that a number of our internal controls and processes were not followed exactly as they should be.

The main item identified was the journaling processes (cost reallocation journal procedures and general journal review processes) where it was identified that some journaling posted to roads infrastructure job ledgers (for reallocation and allocation of capital costs) were not adequately supported by documented evidence outlining the reasons and purpose of these journals. This was identified as an issue from previous years as well. The Shire has consequently moved toward better checks and traceable documentation to ensure that journals are justified with supporting documents and two step authorisation before they are processed.

As the Shire implements better cost transparency around projects and procurement controls, this issue should decline materially in the future as the Shire has better oversight of the financial controls across the organisation.

The Shire is also now in a position to review its Long Term Financial Plan which will include the plant and equipment purchases and asset management over the next 10 years. This analysis will focus on the 'self-funding' and sustainable expenditure that the President alluded to and lead to an understanding of the allocation of overheads and depreciation impact on the relevant areas of the organisation.

The Council is aware that the economic environment we all exist in doesn't just impact finances of the Shire, it places cost pressure on everyone in the community, both economically and socially. It is the Shire's intention to give the Community a shared understanding of its challenges and opportunities that

present themselves and, as a result, more community meetings will take place over the next 12 months on specific matters.

2022/23 saw the Shire emerge from the pandemic environment and come back to full operational capability. Springhaven came back from 16 beds to being 100% occupied with 22 beds. We also had close to a full workforce in 2022/23 ensuring the Shire had capability in Finance, Governance and Administration, and Works and Services.

As the Chief Executive Officer, I want to acknowledge and appreciate the effort of the Team Members within the Shire. Thank you to all the Team Members and Volunteers who went above and beyond to keep Kojonup safe and to keep services continuing over this period.

Grant Thompson
Chief Executive Officer



Art Trail – Elverd's Cottage

Senior Management Team

Grant Thompson

Chief Executive Officer



- Strategic Planning
- Organisational performance
- Medical/Health Services
- Environment/NRM/ Sports Precinct

Craig McVee

Manager Works & Services



- Roads/Verges
- Parks/Gardens/ Reserves
- Plant/Equipment
- Signage
- Drainage
- Cultural Officer

Vacant

Manager Corporate and Community Services

- Financial Management
- Information Technology
- Asset and Risk Management
- Integrated Planning and Reporting
- Governance, Policies and Delegations

Ciara O'Regan

Manager Springhaven



Governance and Clinical Management - Springhaven Lodge Aged Care

Robert Jehu

Manager Regulatory Services



- Environmental Health
- Waste Management
- Building Maintenance
- Work Health and Safety
- Project Management
- Emergency Services

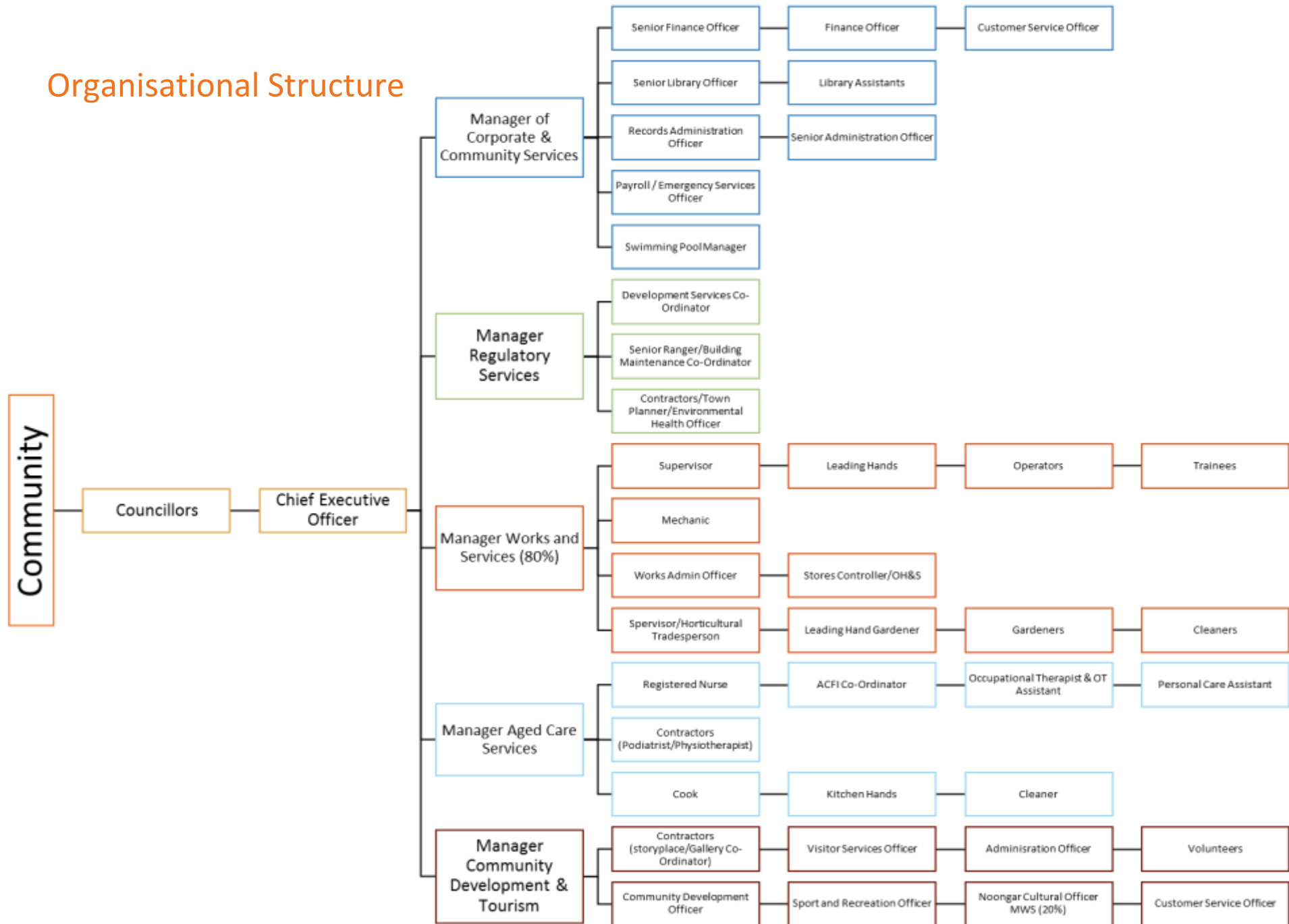
Jill Watkin

Manager the Kodja Place, Tourism & Marketing



- Management of The Kodja Place Precinct
- Tourism
- Marketing

Organisational Structure



Changes to Our Team

The Shire thanks the following staff, who departed from the Shire of Kojonup team during the 2022/2023 financial year, for their contribution:

Departing Employees			
Employee Name	Given Names	Date Commenced	Job Title
Anderson	Grace	19/05/2022	Carer
Sullivan	Hope	14/07/2022	Carer
Sage	Abigail	26/08/2022	Carer
Hansen	Felicity	26/10/2022	Carer
Byrne	Anna	19/09/2022	Customer Service Officer
Macri	Caroline	01/11/2022	Personal Care Assistant
Hill	Rebekka	15/08/2022	Kitchenhand
Hall	Ionie	25/01/2023	Carer
Campbell	Darci	01/06/2022	Carer
Drake	Annabelle	06/03/2023	Carer
Valdehueza	Rio Maybello	04/04/2023	Kitchenhand
Pearce	Sharon	18/08/2015	Carer
Servaas	Claire	31/01/2023	Springhaven Admin/ Customer Services Officer
McCarthy	Aaron	11/07/2022	Technical Officer
Vercoe	Vicky	02/03/2023	Personal Care Assistant
MacDonald	Aaron	26/04/2022	Personal Care Assistant

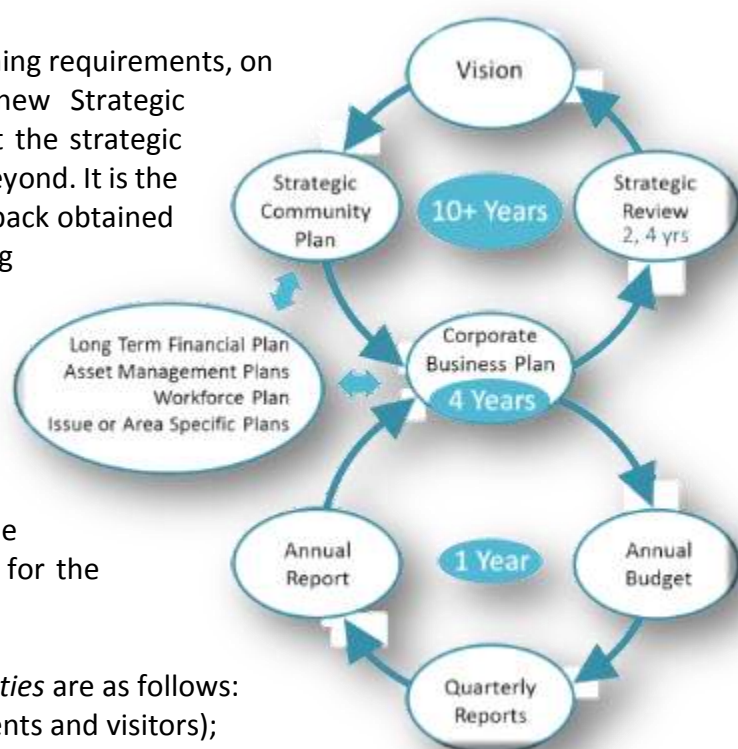
We welcomed to our team, the following new employees:

Employee Name	Given Names	Date Commenced	Job Title
McKenzie	James Alexander	04/07/2022	Traffic Control - General Hand
Fraser	Douglas	04/07/2022	Works Foreman
Broun	Hayley	12/08/2022	Carer
Gementiza	Fatima	30/09/2022	Cleaner (Springhaven)
Peet	Emelee	10/10/2022	Bushfire Risk Planning Coordinator
Moore	Precious May	23/09/2022	Carer
Gibbons	Michael	25/10/2022	Truck Driver/Plant Operator
Clinch	Craig	08/11/2022	All Rounder/Plant Operator
Jones	Nathan Ian	16/11/2022	Swimming Pool Manager
Robertson	Bethany	04/01/2023	Junior Lifeguard
Benn	Reese	26/01/2023	Carer
North	Bronwyen	25/01/2023	Carer
Gahan	Stephanie	21/01/2023	Carer
Durano	Jennifer	22/02/2023	Cleaner
Johnson	Jillian	27/02/2023	Senior Finance Officer
Durano	Shaine	19/03/2023	Carer
Wilson	Tracy	23/03/2023	Carer
Trout	Susan Elizabeth	17/05/2023	Registered Nurse
Hammond	Wendy Lynne	17/05/2023	Kitchenhand
Berliner	Chyan	08/06/2023	Customer Services Officer
Thomson	Brendon	15/06/2023	Building Maintenance Casual
Woolley	Ryan	13/06/2023	Acting Director of Nursing

Plan for the Future

In accordance with local government integrated planning requirements, on 25 July 2017 the Shire of Kojonup adopted a new Strategic Community Plan, titled *Smart Possibilities*, which set the strategic direction for the organisation for ten (10) years and beyond. It is the community's plan and is based primarily on the feedback obtained through surveys, workshops and interactive voting sessions.

The updated Corporate Business Plan entitled, "*SMART Implementation*" was adopted by Council on 16 June 2020 and sets the direction and priorities for Kojonup until 2024 and beyond. *SMART Implementation* is the first step towards achieving the community aspirations and sets out the key actions for the first four years against five (5) Key Pillars.



The five (5) 'key pillars' established in *SMART Possibilities* are as follows:

1. **Place** (Kojonup celebrates its diversity for residents and visitors);
2. **Connected** (Kojonup advances through connections, partnerships and alliances);
3. **Performance** (Kojonup's people show commitment to strategy and operational excellence)
4. **Prosperity** (Kojonup invests in its own prosperity and drives economic growth); and
5. **Digital** (Kojonup is ambitious with technology, data and analytics).

Smart Implementation represents a significant improvement on previous plans and is increasing in importance as a vital document. This plan is now equal in importance to the Annual Budget and *SMART Possibilities* and requires regular reference on a day-to-day basis by both staff and elected members.

The community's aspirations in each theme are described, followed by a commitment from the Shire of Kojonup to work towards realising these aspirations. Each commitment by the Shire includes an implementation timeframe that relates to the Shire's four year corporate business planning cycle.

The following commentary outlines actions taken or about to be commenced for each objective within our SMART Implementation. The plan is divided into 'Outcomes' under which 'Objectives' are listed and then 'Actions'. The 'Action' headings have been colour coded to indicate the progress made on achieving this action.



The 'Action' has been COMPLETED

The 'Action' is currently still IN PROGRESS










The 'Action' has NOT COMMENCED

Key Pillar 1 – Place

Kojonup celebrates its diversity for residents and visitors.

During the stakeholder engagement phase of 2017 our community members raised issues regarding balancing resourcing and investment in arts, culture, environment, tourism, sporting clubs, non-sports based fun and recreation, education, indoor activities, and activities to celebrate the diversity of our people.

1.1 – Have maximised our ‘One Community’ program through specific events, celebration of built form and enhancement of our environment.

Ref	Corporate Actions	Status
1.1.1	Develop and grow an annual calendar of events where community and visitors celebrate diversity, history, and place.	
1.1.2	Celebrate the significance of cultural, social and built heritage including local indigenous and multicultural groups.	
1.1.3	Grow The Kodja Place to become an iconic WA attraction.	
1.1.4	Through delivery of an Events Strategy, sponsor, support and promote events that stimulate economic activity and attract visitors to the area.	
1.1.7	Develop and adopt an Event Management and Risk Plan	
1.1.8	Memorial Hall Refurbishment/Upgrade <ul style="list-style-type: none"> Theatrical Society, toilets (internal & external) and Harrison Place Park - \$609,000 Replacement of Guttering and Downpipes - \$50,000 	
1.1.9	Develop Marketing Implementation Plan <ul style="list-style-type: none"> Redevelop the Kodja Place Website Develop a brand and style guide 	
1.1.10	Implement A Hierarchy of Signage <ul style="list-style-type: none"> Tier 1: Main Highway/ Roads – Identity and High level information Tier 2: Township and Precinct entrance points - Directional Tier 3: Precinct Way Finding 	
1.1.17	Visitor centre and retail area – More user friendly	



**The Kodja Place's
Billy Riley
Tour Guide**
Photo: Cody McColl,
C & M Images



Kojonup Wildflowers



**Poppies
Open Gardens 2022**



**Kojonup's
Wildflower and Herbarium Display –
The Kodja Place**
Kindly arranged annually by long
standing volunteer, Chris Lewis

Twilight Markets December 2022



Puggle Lane Designs









Delicious Icecream



Tutus to go!

1.2 – Be a happy, healthy, connected and inclusive community driven by the provision of high standard sport, recreation and open space facilities and programs.

Ref	Corporate Actions	Status
1.2.1	Develop and adopt a Trails Master Plan to develop and activate a trail network and reserve walks in conjunction with State-wide recreation partners.	
1.2.2	Implement and action a Sport, Recreation and Open Space Master Plan.	
1.2.3	Provide community infrastructure that attracts outsourced or privately run facilities and programs.	
1.2.4	Plan and develop appropriate passive recreation facilities (S2.2.3)	
1.2.5	Improve disability access to infrastructure and services (S2.2.4) <ul style="list-style-type: none"> • Re-establish Disability Access Committee • Review Disability Access and Inclusion Plan • Progress Implementation Plan 	
1.2.10	Sporting Infrastructure Upgrades: <ul style="list-style-type: none"> • Reconstruction of Netball Courts • Upgrade Top Oval Lighting • Install destination playground & Outdoor Gym • Upgrade Kitchen in the Sporting Complex • Install Audio/Visual equipment in the pavilion • Upgrade shade shelter on the baby swimming pool • Upgrade Swimming Pool Car Park • Create Swimming Pool leisure activities (e.g. basketball) • Sports Complex Building Defects/Building Compliance/Service Area for bins • East Pool Fence upgrade • Lease Complex – include line marking by clubs • Power Metering 	

Granny Etty's Tree



**Back: Garry Coyne, Eliza Woods, Aden Eades
Front: Patsy Michaels, Annette Woods**

1.3 – Have systems in place to attract youth to the region, even in a transient manner.

Ref	Corporate Actions	Status
1.3.1	Collect data on the needs of youth, as they live, educate, work, visit and return to Kojonup.	😊
1.3.2	Account for long-term and forecasted social changes such as changing household types and density.	😊
1.3.3	Promote the opportunities for traineeships within local government (S1.3.1)	😊
1.3.4	Explore opportunities with local schools and youth organisations to create a Youth Advisory Council to engage and advise the Shire and Councillors on youth issues (S1.2.1)	😊
1.3.5	Develop and adopt an Early Childhood Strategy	😞
1.3.6	Develop and adopt a Youth Engagement Plan	😊



**Learning about
Kojonup's historical
past**

**Kojonup District High
School students**



Mulching at the Rose Maze

**St Bernard's curriculum
volunteers**

1.4 – Be enjoying a Main Street which is an inviting meeting place where we celebrate our history and heritage in a modern way.

Ref	Corporate Actions	Status
1.4.1	Work with local retail outlets to build a people-friendly, active, vibrant and smart Main Street.	🟡
1.4.2	Plan, construct and enable improved off-street parking with a people-friendly Town Square.	🟡
1.4.3	Form a programmed upgrade of Main Street through landscaping, furniture and signage.	🟡
1.4.4	Draft and implement a Parks, Garden and Street Trees policy (N1.3.2)	🟡
1.4.5	Review and implement a townscape plan and “main street” development (N2.2.3)	🟡
1.4.6	Redevelop the main street to create a people friendly and vibrant retail centre (N2.2.4)	🟡
1.4.7	Develop and adopt a Tourism/Destination Signage Plan	🟡

Kojonup Gala Talent Show



‘Basil and Manuel’













Timea Gregova
former Rotary Exchange Student from
Slovakia

Key Pillar 2 - Connected

Kojonup advances through connections, partnerships and alliances.

During the stakeholder engagement phase of 2017 our community members raised issues regarding partnering for growth in childcare, children's activities, public transport, airport provisions, accommodation options, utility services (such as water quality) and forming alliances to grow employment options














2.1 – Be growing our state-wide and local tourism and shopping capabilities through regional alliances.

Ref	Corporate Actions	Status
2.1.1	Build partnerships with WA recreation, business and tourism.	
2.1.2	Promote and facilitate Kojonup as a short-term tourism destination to and from Albany.	
2.1.3	Cooperate to increase activation of Main Street and better use of underutilised Main Street spaces.	
2.1.4	Reach out to investors for management of amenities and future industry growth.	
2.1.5	Foster a strong relationship with Kojonup's Aboriginal community to further recognise and grow the recognition of Aboriginal culture and leadership in the Shire.	
2.1.6	Explore shared services options with neighbouring local governments to improve efficiencies (G1.3.1)	
2.1.7	Support local tourism initiatives (E2.1.4)	
2.1.8	Develop and Adopt a Tourism Marketing Plan	
2.1.9	Develop and Adopt a Tourism Strategy & Plan	
2.1.10	Kodja Place Building Improvements: <ul style="list-style-type: none"> Repair / replace defective walls and wall cladding CCTV and security upgrade Solar Array - \$60,000 	



**Spring has Sprung
The Kodja Place Flower Display**

2.2 – Have enhanced our aged-care and health provisions by progressing our connections with regional and state-wide groups.

Ref	Corporate Actions	Status
2.2.1	Work with regional, state and national health providers to develop innovative health services.	
2.2.2	Enhance alliances with state and local health providers to grow a sustainable and modern health system.	
2.2.3	Establish formal networks between all health service providers within Kojonup.	
2.2.4	Enable a sustainable aged-care service through public-private partnerships.	
2.2.5	Advocate for the Department of Health to maintain the presence of existing health services and promote their availability throughout the region (S3.1.2)	
2.2.6	<p>Aged care service will remain compliant with the following accreditation standards:</p> <ul style="list-style-type: none"> Standard 1 – Management systems, staffing and organisational development. Standard 2 – Health and personal care. Standard 3 – Resident lifestyle Standard 4 – Physical environment and safe systems <p>Above standards no longer in place – New standards as follows from 1/7/2019</p> <ul style="list-style-type: none"> Standard 1 – Consumer dignity and choice. Standard 2 – Ongoing assessment and planning with consumers. Standard 3 – Personal care and clinical care. Standard 4 - Services and support for daily living. Standard 5 – Organisation's service environment. Standard 6 – Feedback and complaints. Standard 7 – Human resources. Standard 8 – Organisation governance/ <p><i>*Reaccreditation audits next due February 2021</i></p>	
2.2.7	Springhaven Frail Aged Lodge strategic plan will be completed for 2017-2022.	
2.2.8	Emergency management plan for Springhaven Lodge to be updated to enhance our emergency service provision for residents and staff at the facility.	
2.2.9	Design and upgrade the Springhaven Lodge kitchen	
2.2.10	Explore funding avenues to purchase a bus for use by Springhaven Lodge and the Community.	
2.2.11	Install reticulation to southern side of Springhaven to complete enhancement programme.	
2.2.12	Extend parking area at northern side of Springhaven and incorporate undercover walkway to the entrance of the building.	
2.2.13	Extend IT services to Springhaven including Wi-Fi so residents can remain independent and in touch with the world.	

2.2.14	Design and plan an upgrade to MACS office/Care office to incorporate a meeting room and staff room to maintain privacy and confidentiality for residents, their relatives and staff.	☹️
2.2.15	Convert medication management and record keeping including resident files to an electronic system to increase the safe storage of information.	😊
2.2.16	Develop and adopt a 'Growing Old Gracefully' Plan	☹️
2.2.17	Investigate possibility of leasing or selling Springhaven	😊



Springhaven - New Railing

2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.

Ref	Corporate Actions	Status
2.3.1	Maximise community safety through safe urban design and advocate for enhanced emergency service provisions.	☹️
2.3.2	Support appropriate initiatives to improve safety and reduce crime (N2.4.2)	😊
2.3.3	<ol style="list-style-type: none"> 1. Commence planning and undertake test of documented incident plans 2. Review document as a result of test and in preparation for Council; 3. Investigate and document the procedure to divert Shire land line phones to mobile phones; 4. Prepare Emergency Kits as identified in the plan; and 5. Investigate contractual requirements for radio failure and alternative contingency plans for methods of communications for works staff. 	😊
2.3.4	<p>Replace Dog Pound.</p> <p>Recommended a new pound be located in the Industrial area away from residential area and it be designed to cater for boarding dogs as well as for impounding animals. Estimated cost \$150,000.00.</p>	☹️



2.4 – Have enabled and facilitated improved housing options through public and private partnerships.

Ref	Corporate Actions	Status
2.4.1	Adopt new Town Planning Scheme to support infill residential growth and private subdivisions and advocate for change in the cost of development headworks at a state level	🟡
2.4.2	Commit appropriate staff and resources to be a leader of regional planning initiatives, and services (G1.3.3)	🟡
2.4.3	Support the creation of additional residential lots (E2.1.5)	🟡










Elverd's Cottage

Key Pillar 3 - Performance










Kojonup's people show commitment to strategy and operational excellence.

During the stakeholder engagement phase of 2017 our community members raised issues regarding a considered and agreed customer service charter, efficiency in shared services with VROC, a modern governance structure to attract young professionals within Shire activities, as well as more action with less planning.








3.1 – Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group.

Ref	Corporate Actions	Status
3.1.1	Have a highly rated Customer Service experience from a cohesive, happy and technology-driven workforce.	
3.1.2	Encourage interaction and input to the Shire of Kojonup, particularly through contemporary working party teams.	
3.1.3	Conduct a bi-annual Community Engagement Survey.	
3.1.4	Implement strategies to improve Councillors role as community leaders and asset custodians (G1.5.3)	
3.1.5	Manage implementation of container deposit scheme legislation	
3.1.6	Determine responsibilities for all assets and review and update lease conditions where other entities have partial or full responsibility for assets on Council managed land.	
3.1.7	Develop and adopt a Community Development Strategic Plan	

3.2 – Be exceptional in two-way communication within our community, and market our brand outside of our community.

Ref	Corporate Actions	Status
3.2.1	Develop uniformity of Kojonup's visual identity and encourage use by all community groups.	
3.2.2	Engage with our residents and industry members through increased use of social media and the provision of information on the Shire's Website.	
3.2.3	Establish social media policy and procedures.	
3.2.4	Develop and implement a formal media and two-way communications strategy.	
3.2.5	Develop an inside-out brand strategy to promote Kojonup to visitors, future residents and potential partners.	
3.2.6	Promote the Shire of Kojonup as an opportunistic place to live.	
3.2.7	Define and grow our brand, and continually promote and activate the diverse features of Kojonup.	
3.2.8	Develop and Adopt a Communications Strategy	
3.2.9	Develop and Adopt a Community Engagement Plan	

3.3 – Use a Building Assessment Framework and control our investment in building maintenance.

Ref	Corporate Actions	Status
3.3.1	Implement an asset rationalisation process based on the Building Assessment Framework.	
3.3.2	Maximise usage of community facilities whilst reducing the financial obligation on the Shire and its people.	
3.3.4	Undertake an asset management planning process to review and rationalize Shire buildings to maximize their use and value to the community (G1.2.1)	
3.3.5	Define, document and implement 'Levels of Service' for all assets and services	
3.3.6	Adapt the current 'Buildings Assessment Framework' project to include review of other asset classes; and dispose of surplus/unsustainable assets as required.	
3.3.7	Ensure the Shire has an appropriate database for storage of asset information and complete a detailed data pick-up and condition assessment of all assets.	
3.3.8	Utilise the results of implementation of recommendation 9 to prepare: <ul style="list-style-type: none"> • A sustainable 'operations and maintenance' plan; • A 'renewal and replacement' plan; and • A 'new, upgrade and disposal (capital investment)' plan. 	



**‘...and the roof goes on’
Harrison Place Public Conveniences
with access ramp**

**Modifications
to Administration Building Front Counter
to provide for easier access**



3.4 – Be organised and transparent with our financial management.

Ref	Corporate Actions	Status
3.4.1	Increase regularity of readable financial reporting to the community.	😊
3.4.2	Act with sound long-term and transparent financial management and deliver residents considered value for money.	😊
3.4.3	Commit to future state-wide measurement systems testing local government performance.	😐
3.4.4	Design a program of activities to imbed sound asset management practice its culture and activities at all levels of the organisation.	😊
3.4.5	Complete a formal assessment of future demand for assets. This will be undertaken as part of economic development planning and consider factors such as potential population growth and changes in demographics. Once complete, update the Asset Management Plan with the results.	😞
3.4.6	Identify the requirements to ensure finance data and information is matched to asset management data (i.e. the same/ integrated classification, storage and reporting systems are utilised). Implement changes as needed.	😊
3.4.7	Compile expenditure information for the past three years, separated by asset class. Utilise this information for modelling purposes when updating the next version of the Asset Management Plan.	😊
3.4.8	Update the Long-Term Financial Plan and ensure there is a mechanism in place to continuously link Asset Management to the Long-Term Financial Plan update cycle.	😐



Craig McVee,
Manager Works and
Services,
accepts a Certificate
of Appreciation for
40 years of service
to the Shire of
Kojonup -
with Shire
President, Cr Ned
Radford
November 2022

Shire President,
Cr Ned Radford,
thanking Heather
Marland, Senior
Finance Officer,
for 21 years of
service to the
Shire of Kojonup
and wishing
Heather well in
retirement
December 2022



Kojonup's new Australian Citizens



**Jason Jury and Rebecca Hagedoorn
February 2023**

**Ariel Carcellar, Francis & Joan Padilla, May Alizer
May 2023**



**Steven, Devina and Stephen Antao
December 2022**







Key Pillar 4 - Prosperity






Kojonup invests in its own prosperity and drives economic growth.

During the stakeholder engagement phase of 2017 our community members raised issues regarding ways to reach new and diverse markets, having a thriving new industry over the next ten years, stimulating employment, successful and unique food and beverage, plus retail ventures, and targeted population growth.




4.1 – Be providing business assistance for growth in small local industry.








Ref	Corporate Actions	Status
4.1.1	Amend Town Planning Scheme to encourage economic development and private investment.	
4.1.2	Establish partnerships with Small Business Centre Albany and Chamber of Commerce and Industry to support local business.	
4.1.3	Advocate regionally, state-wide and federally for issues such as traffic control and water quality.	
4.1.4	Draft a local economic development policy focused to create employment opportunities that attract and retain population in Kojonup (E2.1.2)	

4.2 – Have added value to the agricultural sectors to attract new people to the region.




Ref	Corporate Actions	Status
4.2.1	Encourage community engagement through the establishment of a local Chamber of Commerce and Industry, particularly advancing Kojonup's future and smart agricultural capabilities.	
4.2.2	Enable and advocate for new industry to set up in and around Kojonup.	
4.2.3	Identify and adopt alternate Heavy Haulage Route into the Kojonup planning schemes.	
4.2.4	Expand the industrial estate as required (E2.1.6)	
4.2.5	Establish a Sale Yards Working Group and implement LGIS report	

4.3 – Be attracting support industries and diverse and new business sectors to the region.

Ref	Corporate Actions	Status
4.3.1	Whilst growing business, advocate and manage for expected water efficiency, energy efficiency and waste management to support regional and state-wide environmental standards.	
4.3.2	Establish a noteworthy Kojonup Business Hub for the provision of shared facilities and services.	
4.3.3	Enhance the Agricultural Farm and Education Precinct component to Kojonup District High School, including programs to attract university education or further study in Kojonup.	

4.3.4	Drive population growth through the support of local industry, development of new industry and promotion of Kojonup's point of difference.	
4.3.5	Develop a transient and seasonal worker, and an all-age educational strategy.	
4.3.6	Promote positive environmental and waste management and reduction messages in the community (S3.3.1)	
4.3.7	Develop and adopt an Economic Development Strategy	
4.3.8	Develop and adopt an Economic Development Plan	
4.3.9	Develop and adopt a Waste Management Plan	
4.3.10	Construction of Liquid Waste Ponds	

4.4 – Have collaborated to enhance and attract diverse retail to ensure a successful and renewed Main Street.






Ref	Corporate Actions	Status
4.4.1	Support Main Street urban renewal through in-kind support and policy development.	
4.4.2	Further develop Council policies and business incentives to enhance a 'shop local' philosophy.	
4.4.3	Implement free WIFI on the main street (E1.1.3)	

Key Pillar 5 – Digital



Kojonup is ambitious with technology, data and analytics.

During the stakeholder engagement phase of 2017 our community members raised issues regarding ongoing transparent data to and from the Shire, realised they didn't know enough about Kojonup in real-time, wished for a more digitally connected community, discussed how technology could make the Shire safer, requested greater access to broadband services, and realised the tech farming skills were a point of difference within the region


5.1 – Be fuelling our analytical knowledge to support business growth, operational excellence and farming productivity.

Ref	Corporate Actions	Status
5.1.1	Undertake bi-annual economic and productivity audit of the Shire to enable ongoing knowledgeable planning.	
5.1.2	Improve technology to enable 24 hour two-way digital communication strategy with, within, and outside of the Shire.	
5.1.3	Move to a fully Electronic Record Keeping System by 2019	
5.1.4	Development of Key Performance Indicators for Records Management	
5.1.5	Develop and adopt an Information & Communications Technology Plan.	

5.2 – Be the State's tech-farming epicentre and have an Agricultural Technology Centre for Excellence.

Ref	Corporate Actions	Status
5.2.1	Create partnerships with key stakeholders and business partners to develop Kojonup's Agricultural Technology Centre for Excellence.	
5.2.2	Provide co-location of Kojonup's agricultural community-based organisations with similar objectives into one public technology facility: the Kojonup Business Hub.	

5.3 – Be focussing on agricultural research and have maximised the educational potential of such knowledge.

Ref	Corporate Actions	Status
5.3.1	Engage with state-wide, international or private education institutions to establish an Agricultural Education Precinct in Kojonup.	

5.4 – Have used technology to become a smart, safe, collaborative and informed region.

Ref	Corporate Actions	
5.4.1	Enable and advocate for public access to NBN for all residents.	😊
5.4.2	Set up Kojonup so industry can increase productivity, better connect to the global market place or work remotely, through enhanced technology provisions.	😐
5.4.3	Attract new residents who can run businesses remotely, whilst living in Kojonup.	😞
5.4.4	Use continually collected data and analysis to better plan for population, accommodation, education, health and aged care services.	😐
5.4.5	Provide surrounding regions with data to support their growth and to build alliances.	😐
5.4.6	Technology provisions to ensure all residents have instant access to innovative health provisions.	😐
5.4.7	Partner with Kojonup District High School to promote the advantages of local education	😐
5.4.8	Advocate for the retention of years 11 and 12 at Kojonup District High School	😐



Open Gardens – Pine Avenue

Statutory Statements

National Competition Policy

Local Governments are required to report their progress in implementing National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership.

Competitive Neutrality should apply to all significant business activities which generate a user-pays income of over \$200,000 per annum unless it can be shown it is in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Structural Review of Public Monopolies

- There were no instances where structural reform principles were applied during the reporting period; and
- There were no instances where structural reform was considered but not applied in the reporting period.

Legislative Review

The Annual Report is to include a statement of which local laws have been reviewed, the conclusions of those reviews and a forward strategy for all local laws still to be reviewed. Local Laws are required by legislation to be reviewed every eight years.

During 2021/2022 the Shire of Kojonup proposed the Shire of Kojonup Parking Local Law 2022 and the Shire of Kojonup Cat Local Law 2022. 2022/2023 saw changes to these proposed local laws, as a result of required consultation, and they continue to be going through the legislative process as at the end of June 2023.

Disability Access and Inclusion Report

During the 2022/2023 reporting period, Council adjusted a section of its front of house counter to improve accessibility for community members with disability.

Council also invested \$280,000 renovating and renewing disability railings and flooring for easier transit and safer access between rooms at its Springhaven Aged Care Facility.

Work desk space was also adjusted to improve Work Health and Safety and railing has been placed near steps to assist a team member post operation and to assist an ageing workforce into the future.

Related Party Disclosures

There were nil Related Party Disclosures during the 2022/2023 period.

State Records Act 2000

The Shire of Kojonup is responsible for managing the Shire's records in accordance with the *State Records Act 2000* and the Recordkeeping Plan RKP2015028/1.

The Shire of Kojonup has a legislatively current Recordkeeping Plan, and Information Management Policy, and has in place Procedure, Risk Assessment and Records Training (Tips & Tricks) documents.

Training in Records Management continued following the implementation of ALTUS in 2021/2022 and as the new records system was imbedded throughout the organisation.

Freedom of Information

(Section 96 & 97 of the *Freedom of Information Act 1992*)

Council's Freedom of Information (FOI) Statement was reviewed and adopted by the Council on 27 July 2021 with a copy being available from the Shire Administration Office, 93 Albany Highway, Kojonup, or from our website at: www.kojonup.wa.gov.au

During the 2022/2023 period the Shire of Kojonup received nil Freedom of Information applications.

Complaints Report

(Section 5.121 of the *Local Government Act 1995*)

This annual report is required to contain details of entries made in the register of complaints, including:

- The number of complaints recorded in the register of complaints; and
- How the recorded complaints were dealt with.

There were nil complaints made in accordance with this legislation in the 2022/23 financial year.

Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action of public interest disclosures. During the 2022/2023 period, nil public interest disclosures were lodged.



BUDGET REVIEW REPORT

31 DECEMBER 2023

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SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE - BUDGET REVIEW
FOR THE PERIOD ENDING 31 DECEMBER 2023

	2023-2024 ANNUAL BUDGET	2023-2024 YTD BUDGET (a)	2023-2024 YTD ACTUAL (b)	30 JUNE 2024 PROJECTION	PROJECTION VARIANCES	
					FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
Rates	4,892,541	4,892,546	4,895,546	4,895,545	3,004	0
Operating Grants and Subsidies	2,067,218	1,133,431	1,422,618	2,658,819	591,601	0
Fees and Charges	1,460,385	862,091	874,952	1,396,944	0	(63,441)
Interest Earnings	82,500	44,909	59,947	90,899	8,399	0
Profit on Asset Disposal	0	0	0	0	0	0
Other Revenue	960,271	477,467	453,105	968,326	8,055	0
	9,462,915	7,410,446	7,706,168	10,010,533	611,059	(63,441)
LESS OPERATING EXPENDITURE						
Employee Costs	(5,227,726)	(2,614,349)	(2,935,603)	(5,314,626)	0	(86,900)
Materials & Contracts	(3,597,906)	(1,816,470)	(1,299,351)	(3,749,579)	0	(151,673)
Utilities	(378,064)	(189,052)	(146,428)	(373,687)	4,377	0
Depreciation on Non-Current Assets	(4,497,915)	(2,248,868)	0	(4,498,215)	0	(300)
Interest Expense	(137,918)	(70,063)	(76,788)	(137,918)	0	0
Insurances	(501,145)	(495,697)	(444,027)	(502,685)	0	(1,540)
Loss on Asset Disposal	0	0	0	0	0	0
Other Expenditure	(347,008)	(196,922)	(126,675)	(334,534)	12,474	0
	(14,687,682)	(7,631,422)	(5,028,871)	(14,911,244)	16,851	(240,413)
<i>Increase(Decrease)</i>	(5,224,767)	(220,975)	2,677,297	(4,900,711)	627,910	(303,854)
ADD						
Movement in Doubtful Debt Provision	2,000	0	0	0	0	(2,000)
Movement in Springhaven Bonds	0	0	1,350,000	1,350,000	1,350,000	0
Profit on the disposal of assets	0	0	0	0	0	0
Loss on the disposal of assets	0	0	0	0	0	0
Depreciation Written Back	4,497,915	2,248,868	0	4,498,215	300	0
	4,499,915	2,248,868	1,350,000	5,848,215	1,350,300	(2,000)
<i>Sub Total</i>	(724,852)	2,027,892	4,027,297	947,504	1,978,210	(305,854)
INVESTING ACTIVITIES						
Land Held for Resale	(100,000)	(33,333)	0	(100,000)	0	0
Purchase Buildings	(1,174,696)	(412,696)	(136,927)	(1,156,588)	18,108	0
Purchase Plant and Equipment	0	0	(56,718)	(148,595)	0	(148,595)
Purchase Furniture and Equipment	(370,000)	(150,000)	(1,376)	(372,575)	0	(2,575)
Infrastructure Assets - Roads	(3,027,500)	(1,698,250)	(1,635,625)	(4,240,380)	0	(1,212,880)
Infrastructure Assets - Footpaths	(250,000)	0	(7,000)	(250,000)	0	0
Infrastructure Assets - Drainage	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	(168,000)	(94,000)	(7,728)	(155,728)	12,272	0
Infrastructure Assets - Other	(1,072,421)	(315,503)	(150,224)	(914,405)	158,016	0
Proceeds from Sale of Assets	0	0	10,909	10,099	10,099	0
Contributions for the Development of Assets	3,882,617	656,050	337,098	4,652,617	770,000	0
	(2,280,000)	(2,047,732)	(1,647,590)	(2,675,555)	968,495	(1,364,050)
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(447,119)	(234,329)	(234,369)	(447,119)	0	0
Transfer from Reserves	0	0	0	0	0	0
Transfer to Reserves	(37,569)	(334)	(1,350,000)	(1,387,569)	0	(1,350,000)
	(484,688)	(234,663)	(1,584,369)	(1,834,688)	0	(1,350,000)
Plus Rounding						
<i>Sub Total</i>	(3,489,540)	(254,502)	795,338	(3,562,739)	2,946,705	(3,019,904)
FUNDING FROM						
Estimated Opening Surplus at 1 July	3,490,000	3,490,000	3,915,666	3,915,666	425,666	0
Closing Funds	0	0	0	0	0	0
	3,490,000	3,490,000	3,915,666	3,915,666	425,666	0
NET SURPLUS/(DEFICIT)	460	3,235,498	4,711,004	352,927	3,372,371	(3,019,904)

PROJECTED SURPLUS/(DEFICIT)

352,467

	2022-23 C/FWD	YTD ACTUAL	2023-24 BUDGET	30 JUNE 2024 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	3,015,335	4,825,679	84,315	436,782
Restricted Cash	3,003,938	4,353,938	3,087,229	4,437,229
Accounts Receivable	2,152,248	2,093,620	766,219	766,219
Contract Assets	12,760	12,760	0	0
Inventories	15,878	100,490	10,685	10,685
Land held for Resale	169,861	169,861	269,861	269,861
TOTAL CURRENT ASSETS	8,370,019	11,556,348	4,218,309	5,920,776
CURRENT LIABILITIES				
Bank Overdraft	0	0	0	0
Accounts Payable	(462,152)	(724,428)	(913,901)	(913,901)
Contract Liabilities	(819,547)	(1,598,261)	0	0
Accrued Expenses	(25,851)	(25,851)	(25,851)	(25,851)
Employee Provisions	(786,161)	(786,161)	(786,159)	(786,159)
Current Borrowings	(447,038)	(212,669)	(508,767)	(508,767)
Springhaven Accommodation Bonds	(1,945,000)	(3,295,000)	(1,945,000)	(3,295,000)
TOTAL CURRENT LIABILITIES	(4,485,748)	(6,642,369)	(4,179,678)	(5,529,678)
SUB-TOTAL	3,884,272	4,913,979	38,631	391,098
LESS				
Restricted Cash at Bank - Reserves	(3,003,938)	(4,353,938)	(3,037,229)	(4,387,229)
Restricted Cash at Bank - Unspent Grants	0	0	0	0
Stock (Not a liquid Asset)	0	0		
Land held for Resale	(169,861)	(169,861)	(269,861)	(269,861)
Accrued Interest on Borrowings (Loans)	25,851	25,851	25,851	25,851
Accrued Salaries & Wages	0	0	0	
Current Employee Benefits Provision	786,161	786,161	786,159	786,159
Current Borrowings Repayments	447,038	212,669	508,767	508,767
Accrued Expenses	1,142	1,142	3,142	3,142
Add Springhaven Bonds	1,945,000	3,295,000	1,945,000	3,295,000
Roundings	1	1		
SUB-TOTAL	31,394	(202,975)	(38,171)	(38,171)
NET CURRENT ASSETS	3,915,666	4,711,004	460	352,927

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 31 DECEMBER 2023

	ACTUAL 30 JUNE 2023	ACTUAL YTD
Cash - Unrestricted	\$3,015,335	\$4,825,679
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$3,003,938	\$4,353,938
Accounts Receivable - Rates	\$368,450	\$1,375,820
Accounts Receivable - Sundry	\$1,854,722	\$659,389
GST Receivable	(\$70,924)	\$58,412
Contract Assets	\$12,760	\$12,760
Inventories	\$15,878	\$100,490
Land held for Resale	\$169,861	\$169,861
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$8,370,019	\$11,556,348
LESS: CURRENT LIABILITIES		
Payables	(\$451,202)	(\$398,676)
ATO Liabilities	(\$10,949)	(\$325,752)
Unspent Grant Liabilities	(\$819,547)	(\$1,598,261)
Employee Provisions	(\$786,161)	(\$786,161)
Accrued Interest on Loans	(\$25,851)	(\$25,851)
Interest Bearing Loans	(\$447,038)	(\$212,669)
Springhaven Accommodation Bonds	(\$1,945,000)	(\$3,295,000)
CURRENT LIABILITIES	(\$4,485,748)	(\$6,642,369)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$3,003,938)	(\$4,353,938)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$447,038	\$212,669
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$169,861)	(\$169,861)
Less Provision for Doubtful Debts	\$1,142	\$1,142
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$1,945,000	\$3,295,000
Add Back Accrued Interest on Loans	\$25,851	\$25,851
Add: Current liabilities not expected to be cleared at end of year	\$786,161	\$786,161
Roundings	\$1	\$1
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$3,915,666	\$4,711,004

SHIRE OF KOJONUP BUDGET REVIEW REPORT Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		ACTUAL 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
ACCOUNT	JOB	Total Calculation Column	Income Expense	Total Calculation Column	Income Expense	Projection Calculation Column	Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
Proceeds Sale of Assets										
9605	Proceeds Sale of Assets -		(\$10,909)	\$0	\$0	\$0	(\$10,099)	\$0	(\$10,099)	\$0 Increase in proceeds from trade-in on mower
9605	Trade on Sale of Plant	(\$10,099)	\$0	\$0	\$0	(\$10,099)	\$0	\$0		
Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET			(\$10,909)	\$0	\$0	(\$10,099)	(\$10,099)	\$0	(\$10,099)	\$0
Written Down Value										
New	00000 Written Down Value-		\$0	\$0	\$0	\$0	\$0	\$0		
New			\$0	\$0	\$0	\$0	\$0	\$0		
Sub Total - WDV ON SALE OF ASSET			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET			(\$10,909)	\$0	\$0	(\$10,099)	(\$10,099)	\$0	(\$10,099)	\$0
Total - OPERATING STATEMENT			(\$10,909)	\$0	\$0	(\$10,099)	(\$10,099)	\$0	(\$10,099)	\$0

SHIRE OF KOJONUP								BUDGET REVIEW					
BUDGET REVIEW REPORT								PROJECTIONS					
Details By function Under The Following Programme Titles								30 JUNE 2024					
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
GENERAL PURPOSE FUNDING - RATES													
OPERATING EXPENDITURE													
1104	Rates Incentive Prize		\$0	\$0		\$0	\$5,000		\$0	\$0	(\$5,000)		\$0 Trends indicate provision will not be used
1104	Other expenses	\$0			\$5,000	\$0	\$0	\$0	\$0	\$0			
1112	Admin Allocated to Rates (Cash)		\$0	\$6,623		\$0	\$59,479		\$0	\$59,479	\$0	\$0	
1112	Administration Allocation Cash	\$6,623			\$59,479	\$0	\$0	\$59,479	\$0	\$0			
1122	Admin Allocated to Rates (Non-Cash)		\$0	\$0		\$0	\$3,192		\$0	\$3,192	\$0	\$0	
1122	Administration Allocation	\$0			\$3,192	\$0	\$0	\$3,192	\$0	\$0			
1132	Rating Salaries		\$0	\$34,807		\$0	\$40,000		\$0	\$40,000	\$0	\$0	
1132	Rates Salaries	\$34,807			\$40,000	\$0	\$0	\$40,000	\$0	\$0			
1162	Superannuation		\$0	\$4,149		\$0	\$6,000		\$0	\$4,150	(\$1,850)		\$0 Decrease in superannuation expenses
1162	Superanuation for Rates	\$4,149			\$6,000	\$0	\$0	\$4,150	\$0	\$0			
1182	Rates Printing/postage		\$0	\$971		\$0	\$3,000		\$0	\$3,000	\$0	\$0	
1182	Contract - Printing of rate notices & instalments	\$971			\$3,000	\$0	\$0	\$3,000	\$0	\$0			
1192	Valuation Expenses		\$0	\$436		\$0	\$81,000		\$0	\$81,000	\$0	\$0	
1192	Interim Valuations	\$436			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
1192	GRV Revaluation	\$0			\$65,000	\$0	\$0	\$65,000	\$0	\$0			
1192	Rural Valuation Expenses	\$0			\$14,500	\$0	\$0	\$14,500	\$0	\$0			
1202	Title Searches		\$0	\$0		\$0	\$500		\$0	\$500	\$0	\$0	
1202	Title Search Costs	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
1222	Insurance - Emp Costs (Rates)		\$0	\$1,493		\$0	\$1,418		\$0	\$1,418	\$0	\$0	
1222	Insurance premiums - W/Comp	\$1,493			\$1,418	\$0	\$0	\$1,418	\$0	\$0			
1262	Legal Costs Incurred - Rates		\$0	\$0		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
1262	Legal/Debt Collection Expenses	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
Sub Total - GENERAL RATES OP/EXP		\$48,479	\$0	\$48,478	\$201,589	\$0	\$201,589	\$194,739	\$0	\$194,739	(\$6,850)	\$0	
OPERATING INCOME													
1003	General Rates Levied	\$0	(\$4,893,624)	\$0		(\$4,890,022)	\$0		(\$4,893,624)	\$0	(\$3,602)		\$0 Increase in interim rates from property sales
1003	General rates	(\$4,893,624)			(\$4,890,022)	\$0	\$0	(\$4,893,624)	\$0	\$0			
1023	Interim Rates		\$0	\$0		(\$300)	\$0		\$0	\$0	\$0	\$300	Decrease in interim rates allocation
1023	Interim Rates	\$0			(\$300)	\$0	\$0	\$0	\$0	\$0			
1053	Back Rates		\$0	\$0		(\$100)	\$0		\$0	\$0	\$0	\$100	Decrease in back rates
1053	Back Rates	\$0			(\$100)	\$0	\$0	\$0	\$0	\$0			
1013	Ex-Gratia Rates		(\$2,046)	\$0		(\$2,219)	\$0		(\$2,046)	\$0	\$0	\$173	Decrease in ex-gratia rates
1013	Contribution in lieu of rates	(\$2,046)			(\$2,219)	\$0	\$0	(\$2,046)	\$0	\$0			
1043	Non Payment Penalty Interest		(\$7,488)	\$0		(\$23,000)	\$0		(\$23,000)	\$0	\$0	\$0	
1043	Interest on Late Payment of rates	(\$7,488)			(\$23,000)	\$0	\$0	(\$23,000)	\$0	\$0			
1073	Instalment Administration Charge		(\$4,293)	\$0		(\$3,500)	\$0		(\$4,293)	\$0	(\$793)	\$0	Increase in instalment admin fees
1073	Admin charge on rates instalments	(\$4,293)			(\$3,500)	\$0	\$0	(\$4,293)	\$0	\$0			
1063	Instalment Interest Charge		(\$12,399)	\$0		(\$10,000)	\$0		(\$12,399)	\$0	(\$2,399)	\$0	Increase in Instalment interest charges
1063	Interest on Rates Instalments	(\$12,399)			(\$10,000)	\$0	\$0	(\$12,399)	\$0	\$0			
1273	ESL Levy Admin Fee		\$0	\$0		(\$4,000)	\$0		(\$4,000)	\$0	\$0	\$0	
1273	ESL Admin Fee	\$0			(\$4,000)	\$0	\$0	(\$4,000)	\$0	\$0			
1092	Rates Written Off/Refunded		\$125	\$0		\$100	\$0		\$125	\$0	\$0	\$25	
1092	Rates Write offs	\$125			\$100	\$0	\$0	\$125	\$0	\$0			
1283	Settlement & Search Charges		(\$2,164)	\$0		(\$3,500)	\$0		(\$3,500)	\$0	\$0	\$0	
1283	Fees	(\$2,164)			(\$3,500)	\$0	\$0	(\$3,500)	\$0	\$0			
1263	Legal Expenses - Recovered		\$0	\$0		(\$2,000)	\$0		(\$2,000)	\$0	\$0	\$0	
1263	Recovery of legal costs incurred	\$0			(\$2,000)	\$0	\$0	(\$2,000)	\$0	\$0			
Sub Total - GENERAL RATES OP/INC		(\$4,921,889)	(\$4,921,889)	\$0	(\$4,938,541)	(\$4,938,541)	\$0	(\$4,944,737)	(\$4,944,737)	\$0	(\$6,794)	\$598	
Total - GENERAL RATES		(\$4,873,410)	(\$4,921,889)	\$48,478	(\$4,736,952)	(\$4,938,541)	\$201,589	(\$4,749,998)	(\$4,944,737)	\$194,739	(\$13,644)	\$598	

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Column	Income	Expense	Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	OTHER GENERAL PURPOSE FUNDING												
	OPERATING EXPENDITURE												
	Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
	OPERATING INCOME												
1333	Financial Assistance Grant - General Purpose		(\$19,312)	\$0	\$0	\$0	\$0	\$0	(\$38,624)	\$0	(\$38,624)		\$0 Increase in general purpose grant
1333	General Purpose Grant	(\$19,312)			\$0	\$0	\$0	(\$38,624)	\$0	\$0			
1343	Grants Commission Local Roads Grant		(\$21,326)	\$0		\$0	\$0		(\$42,652)	\$0	(\$42,652)		\$0 Increase in local road grant
1343	Local Road Grant	(\$21,326)			\$0	\$0	\$0	(\$42,652)	\$0	\$0			
1373	Interest Received - Municipal		\$0	\$0		(\$500)	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0
1373	Interest Earned Municipal Fund	\$0			(\$500)	\$0	\$0	(\$500)	\$0	\$0			
1393	Interest Received - Reserves		\$0	\$0		(\$20,000)	\$0	\$0	(\$5,000)	\$0	\$0	\$0	\$15,000 Decrease in interest on Reserve accounts
1393	Interest Earned Reserves	\$0			(\$20,000)	\$0	\$0	(\$5,000)	\$0	\$0			
	Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	(\$40,638)	(\$40,637)	\$0	(\$20,500)	(\$20,500)	\$0	(\$86,776)	(\$86,776)	\$0	(\$81,276)	\$15,000	
	Total - OTHER GENERAL PURPOSE FUNDING	(\$40,638)	(\$40,637)	\$0	(\$20,500)	(\$20,500)	\$0	(\$86,776)	(\$86,776)	\$0	(\$81,276)	\$15,000	
	Total - GENERAL PURPOSE FUNDING	(\$4,914,048)	(\$4,962,526)	\$48,478	(\$4,757,452)	(\$4,959,041)	\$201,589	(\$4,836,774)	(\$5,031,513)	\$194,739	(\$94,920)	\$15,598	

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS				
Details By function Under The Following Programme Titles									30 JUNE 2024				
And Type Of Activities Within The Programme													
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
GOVERNANCE - MEMBERS OF COUNCIL													
OPERATING EXPENDITURE													
002D	Depreciation		\$0	\$0		\$0	\$9,200		\$0	\$9,200	\$0	\$0	
002D	Asset Depreciation Members	\$0			\$9,200	\$0	\$0	\$9,200	\$0	\$0			
1502	Meeting Attendance Fees		\$0	\$34,377		\$0	\$107,000		\$0	\$107,000	\$0	\$0	
1502	Shire President meeting fees @ \$	\$5,350			\$21,400	\$0	\$0	\$21,400	\$0	\$0			
1502	8 x Councillors @ \$	\$29,027			\$85,600	\$0	\$0	\$85,600	\$0	\$0			
1508	Members Travelling		\$0	\$91		\$0	\$700		\$0	\$700	\$0	\$0	
1508	Miscellaneous	\$91			\$700	\$0	\$0	\$700	\$0	\$0			
1512	Conferences & Training Expenses		\$0	\$4,793		\$0	\$15,500		\$0	\$15,500	\$0	\$0	
1512	Conferences Expenses	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
1512	Other Expenditure	\$4,793			\$15,000	\$0	\$0	\$15,000	\$0	\$0			
1522	Members Communications Allowance		\$0	\$7,671		\$0	\$24,000		\$0	\$24,000	\$0	\$0	
1522	Communication Expenses	\$7,671			\$24,000	\$0	\$0	\$24,000	\$0	\$0			
1532	Election Expenses		\$0	\$0		\$0	\$30,000		\$0	\$21,000	(\$9,000)		\$0 Decrease in election expenses
1532	Election Expenses (every 2 Yrs)	\$0			\$0	\$0	\$0		\$0	\$0			
1532	Materials - Advertising	\$0			\$5,000	\$0	\$0	\$0	\$0	\$0			
1532	Services - Election Expenses (every 2 Yrs) WAEC	\$0			\$25,000	\$0	\$0	\$21,000	\$0	\$0			
1542	Presidents/Dep Allowances		\$0	\$11,276		\$0	\$38,000		\$0	\$38,000	\$0	\$0	
1542	Deputy Allowance \$	\$3,675			\$7,600	\$0	\$0	\$7,600	\$0	\$0			
1542	President Allowance \$	\$7,600			\$30,400	\$0	\$0	\$30,400	\$0	\$0			
1562	Refreshments & Functions (Councillors)		\$0	\$3,681		\$0	\$9,000		\$0	\$9,000	\$0	\$0	
1562	Various	\$3,681			\$9,000	\$0	\$0	\$9,000	\$0	\$0			
1572	Refreshments & Functions Staff)		\$0	\$2,865		\$0	\$6,000		\$0	\$6,000	\$0	\$0	
1572	Catering (inc Xmas, CM & CF)	\$2,865			\$6,000	\$0	\$0	\$6,000	\$0	\$0			
1592	Members Insurance		\$0	\$10,277		\$0	\$10,278		\$0	\$10,278	\$0	\$0	
1592	Insurance - Public Liability	\$5,320			\$5,320	\$0	\$0	\$5,320	\$0	\$0			
1592	Insurance - Management Liability	\$4,957			\$4,958	\$0	\$0	\$4,958	\$0	\$0			
1602	Subscriptions		\$0	\$37,164		\$0	\$15,000		\$0	\$38,004	\$0		Increase in WALGA subscriptions expenses and financial reporting template
1602	Materials - WALGA Subscriptions	\$32,844			\$9,145	\$0	\$0	\$32,844	\$0	\$0			
1602	Materials - WALGA Procurement subs	\$0			\$2,730	\$0	\$0	\$0	\$0	\$0			
1602	Materials - Copyright agency	\$1,620			\$1,635	\$0	\$0	\$1,620	\$0	\$0			
1602	Materials - Great Southem Zone WALGA	\$600			\$650	\$0	\$0	\$600	\$0	\$0			
1602	Materials - Moore Financial Reportin template	\$2,100			\$0	\$0	\$0	\$2,100					
1602	Materials - AICD	\$0			\$840	\$0	\$0	\$840	\$0	\$0			
1612	Misc Expenses - Members		\$0	\$349		\$0	\$700		\$0	\$700	\$0	\$0	
1612	Sundry Expenses	\$349			\$700	\$0	\$0	\$700	\$0	\$0			
1624	Integrated Planning Expenses		\$0	\$0		\$0	\$30,000		\$0	\$30,000	\$0	\$0	
1624	Services - Consultants SCP	\$0			\$15,000	\$0	\$0	\$15,000	\$0	\$0			
1624	Services - Consultants	\$0			\$15,000	\$0	\$0	\$15,000	\$0	\$0			
1632	Vehicle Operating Expenses		\$0	\$640		\$0	\$3,000		\$0	\$3,000	\$0	\$0	
1632	Materials	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
1632	Services - Repairs	\$640			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
1642	Advertising		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
1642	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
1662	Audit Fees		\$0	\$3,495		\$0	\$41,000		\$0	\$41,000	\$0	\$0	
1662	Audit Fee	\$3,495			\$41,000	\$0	\$0	\$41,000	\$0	\$0			
1702	Administration Allocation (Cash)		\$0	\$132,452		\$0	\$495,667		\$0	\$495,667	\$0	\$0	
1702	Administration Allocated	\$132,452			\$495,667	\$0	\$0	\$495,667	\$0	\$0			
1712	Administration Allocation (Non-Cash)		\$0	\$0		\$0	\$15,960		\$0	\$15,960	\$0	\$0	
1712	Administration Allocated	\$0			\$15,960	\$0	\$0	\$15,960	\$0	\$0			
1772	Doubtful Debt Expenses		\$0	\$0		\$0	\$2,000		\$0	\$0	(\$2,000)		\$0 Budget allocation not required
1772	Other	\$0			\$2,000	\$0	\$0	\$0	\$0	\$0			
1792	Legal Costs		\$0	\$0		\$0	\$3,000		\$0	\$0	(\$3,000)		\$0 Budget allocation not required
1792	Services	\$0			\$3,000	\$0	\$0	\$0	\$0	\$0			
2075	VROC - Shared Services		\$0	\$0		\$0	\$2,000		\$0	\$0	(\$2,000)		\$0 Budget allocation not required
2075	Materials	\$0			\$2,000	\$0	\$0	\$0	\$0	\$0			

SHIRE OF KOJONUP																					
BUDGET REVIEW REPORT																					
Details By function Under The Following Programme Titles																					
And Type Of Activities Within The Programme																					
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE										
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY								
2078	VROC - Projects		\$0	\$0		\$0	\$2,000		\$0	\$0	(\$2,000)		\$0	Budget allocation not required							
2078	Materials	\$0			\$2,000	\$0	\$0	\$0	\$0	\$0											
	Sub Total - MEMBERS OF COUNCIL OP/EXP	\$249,130	\$0	\$249,133	\$860,005	\$0	\$860,005	\$865,009	\$0	\$865,009	(\$18,000)	\$23,004									
	OPERATING INCOME																				
1725	Donations/Contributions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
1725	Contributions/Donations	\$0			\$0	\$0	\$0	\$0	\$0	\$0											
002P	Profit on Sale/Disposal of Asset	\$0			\$0	\$0	\$0	\$0	\$0	\$0											
	Sub Total - MEMBERS OF COUNCIL OP/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
	Total - MEMBERS OF COUNCIL	\$249,130	\$0	\$249,133	\$860,005	\$0	\$860,005	\$865,009	\$0	\$865,009	(\$18,000)	\$23,004									

SHIRE OF KOJONUP									BUDGET REVIEW				
BUDGET REVIEW REPORT									PROJECTIONS				
Details By function Under The Following Programme Titles									30 JUNE 2024				
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
			Income	Expense		Income	Expense						
GOVERNANCE - GENERAL													
OPERATING EXPENDITURE													
003D	Depreciation (Sch 4)		\$0	\$0		\$0	\$79,800		\$0	\$79,800	\$0	\$0	
003D	Depreciation - Governance	\$0			\$79,800	\$0	\$0	\$79,800	\$0	\$0			
1852	Salaries - Admin		\$0	\$487,224		\$0	\$1,048,333		\$0	\$1,005,259	(\$43,074)		\$0 Decrease in Admin salaries
1852	Admin Salaries	\$460,300			\$1,048,333	\$0	\$0	\$1,005,259	\$0	\$0			
1882	Admin Superannuation		\$0	\$71,882		\$0	\$128,218		\$0	\$128,218	\$0	\$0	
1882	Superannuation Admini	\$71,882			\$128,218	\$0	\$0	\$128,218	\$0	\$0			
1892	Staff Insurances		\$0	\$34,477		\$0	\$32,686		\$0	\$34,477	\$0	\$1,791	Increase in insurance premiums
1892	Workers Compensation Insurance	\$34,477			\$32,686	\$0	\$0	\$34,477	\$0	\$0			
1902	FBT Admin Staff		\$0	\$3,721		\$0	\$17,000		\$0	\$17,000	\$0	\$0	
1902	FBT Expenses	\$3,721			\$17,000	\$0	\$0	\$17,000	\$0	\$0			
1912	Conference & Training		\$0	\$15,954		\$0	\$43,500		\$0	\$30,099	(\$13,401)		\$0 Decrease in conference expenses
1912	Salaries & Wages	\$4,013			\$8,000	\$0	\$0	\$8,000	\$0	\$0			
1912	Materials	\$3,099			\$1,500	\$0	\$0	\$3,099	\$0	\$0			
1912	Conference Expenses	\$8,842			\$34,000	\$0	\$0	\$19,000	\$0	\$0			
1921	Staff Housing Subsidy		\$0	\$7,560		\$0	\$35,000		\$0	\$15,000	(\$20,000)		\$0 Decrease in staff housing subsidy expenses
1921	Other Employee Costs	\$7,560			\$35,000	\$0	\$0	\$15,000	\$0	\$0			
1922	Advertising		\$0	\$2,543		\$0	\$10,000		\$0	\$5,000	(\$5,000)		\$0 Decrease in advertising expenses
1922	Avertising Expenses	\$2,543			\$10,000	\$0	\$0	\$5,000	\$0	\$0			
1931	Occupational Risk Co-Ordinator Costs		\$0	\$0		\$0	\$15,350		\$0	\$15,350	\$0	\$0	
1931	Regional Risk Expenses	\$0			\$15,350	\$0	\$0	\$15,350	\$0	\$0			
1932	Occ Health & Safety		\$0	\$323		\$0	\$6,434		\$0	\$6,434	\$0	\$0	
1932	Salaries	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
1932	OHS Expenses	\$323			\$6,234	\$0	\$0	\$6,234	\$0	\$0			
1942	Staff Uniforms		\$0	\$1,650		\$0	\$4,000		\$0	\$3,000	(\$1,000)		\$0 Decrease in staff uniform expenses
1942	Uniform Expenses	\$1,650			\$4,000	\$0	\$0	\$3,000	\$0	\$0			
1952	Admin Staff Costs		\$0	\$7,865		\$0	\$18,000		\$0	\$18,000	\$0	\$0	
1952	Other Employee Costs - Private Health Insurance	\$5,016			\$9,000	\$0	\$0	\$9,000	\$0	\$0			
1952	Other Employee Costs - reimbursed expenses	\$2,849			\$9,000	\$0	\$0	\$9,000	\$0	\$0			
1957	Office Building Maintenance		\$0	\$4,522		\$0	\$10,000		\$0	\$10,000	\$0	\$0	
1957	Salaries & Wages	\$115			\$800	\$0	\$0	\$800	\$0	\$0			
1957	Labour Overheads	\$166			\$1,160	\$0	\$0	\$1,160	\$0	\$0			
1957	Materials & Contracts	\$3,473			\$6,000	\$0	\$0	\$6,000	\$0	\$0			
1957	Services - Security Monitoring	\$0			\$610	\$0	\$0	\$610	\$0	\$0			
1957	Services - Electrical Repairs	\$150			\$180	\$0	\$0	\$150	\$0	\$0			
1957	Services - Fire Equipment Servicing	\$158			\$220	\$0	\$0	\$220	\$0	\$0			
1957	Services - Plumbing Repairs	\$460			\$430	\$0	\$0	\$460	\$0	\$0			
1957	Other Expenses				\$600	\$0	\$0	\$600	\$0	\$0			
1958	Office - Cleaning & Assoc		\$0	\$37,014		\$0	\$39,749		\$0	\$39,749	\$0	\$0	
1958	Salaries & Wages	\$24,065			\$15,020	\$0	\$0	\$15,020	\$0	\$0			
1958	Labour Overheads	\$12,217			\$21,779	\$0	\$0	\$21,779	\$0	\$0			
1958	Materials	\$732			\$2,500	\$0	\$0	\$2,500	\$0	\$0			
1958	Services - Carpet Cleaning	\$0			\$450	\$0	\$0	\$450	\$0	\$0			
1959	Office - Utility Charges		\$0	\$4,857		\$0	\$13,845		\$0	\$13,845	\$0	\$0	
1959	Utility Expenses - Electricity	\$3,885			\$7,965	\$0	\$0	\$7,965	\$0	\$0			
1959	Utility Expenses - Water	\$430			\$5,080	\$0	\$0	\$4,796	\$0	\$0			
1959	Utility Expenses - Gas	\$542			\$800	\$0	\$0	\$1,084	\$0	\$0			
1962	Office Gardens & Surrounds-Mtce		\$0	\$4,465		\$0	\$17,540		\$0	\$10,200	(\$7,340)		\$0 Decrease in materials and contractor expenses
1962	Salaries & Wages	\$1,541			\$4,500	\$0	\$0	\$4,500	\$0	\$0			
1962	Labour Overheads	\$2,235			\$6,120	\$0	\$0	\$4,500	\$0	\$0			
1962	Materials & Contracts	\$521			\$5,400	\$0	\$0	\$1,200	\$0	\$0			
1962	Services - Window Cleaning	\$0			\$1,000	\$0	\$0	\$0	\$0	\$0			
1962	Other Expenses	\$168			\$520	\$0	\$0	\$0	\$0	\$0			
1972	Admin Printing & Stationery		\$0	\$12,593		\$0	\$30,710		\$0	\$28,710	(\$2,000)		\$0 Decrease in materials for copier printing costs
1972	Materials - Copier Cost Agreements	\$8,778			\$25,360	\$0	\$0	\$20,360	\$0	\$0			
1972	Materials - Copier toner & staples	\$2,125			\$1,000	\$0	\$0	\$4,000	\$0	\$0			
1972	Materials - Stationery supplies	\$1,690			\$4,350	\$0	\$0	\$4,350	\$0	\$0			

SHIRE OF KOJONUP								BUDGET REVIEW PROJECTIONS			PROJECTED VARIANCE		
BUDGET REVIEW REPORT								30 JUNE 2024					
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
1982	Telephone & Internet		\$0	\$12,175		\$0	\$27,715		\$0	\$27,715	\$0	\$0	
1982	Materials - Telstra iPad charges	\$941			\$1,985	\$0	\$0	\$1,985					
1982	Materials - Optus Loop Communications	\$6,062			\$14,510	\$0	\$0	\$14,510					
1982	Materials - Staff Internet & phone reimbursement	\$1,850			\$3,290	\$0	\$0	\$3,290					
1982	Materials - Westnet	\$3,322			\$7,930	\$0	\$0	\$7,930	\$0	\$0			
2002	Office Equip Maint		\$0	\$0		\$0	\$1,000		\$0	\$500	(\$500)		\$0 Decrease in contract services.
2002	Services	\$0			\$1,000	\$0	\$0	\$500	\$0	\$0			
2004	Office - Insurance.		\$0	\$37,678		\$0	\$38,259		\$0	\$37,678	(\$581)		\$0 Decrease in Cyber insurance premium.
2004	Insurance - Public Liability	\$11,048			\$11,050	\$0	\$0	\$11,048					
2004	Insurance - Management Liability	\$9,534			\$9,534	\$0	\$0	\$9,534					
2004	Insurance - Personal Accident	\$508			\$540	\$0	\$0	\$508					
2004	Insurance - Travel	\$854			\$920	\$0	\$0	\$854					
2004	Insurance - Crime & Cyber Liability	\$4,198			\$4,630	\$0	\$0	\$4,198					
2004	Property Insurance	\$11,536			\$11,585	\$0	\$0	\$11,536	\$0	\$0			
2006	Donations CEO discretion		\$0	\$50		\$0	\$2,000		\$0	\$1,000	(\$1,000)		\$0 Decrease in CEO donations allocation
2006	Other Expenses	\$50			\$2,000	\$0	\$0	\$1,000	\$0	\$0			
2008	Donations - Council		\$0	\$50		\$0	\$2,000		\$0	\$1,000	(\$1,000)		\$0 Decrease in Council donations allocation
2008	Other Expenses	\$50			\$2,000	\$0	\$0	\$1,000	\$0	\$0			
2012	Non Capital Purchases		\$0	\$219		\$0	\$5,000		\$0	\$2,000	(\$3,000)		\$0 Decrease in non-capital/minor equipment purchases
2012	Other Expenses	\$219			\$5,000	\$0	\$0	\$2,000	\$0	\$0			
2022	Bank Charges		\$0	\$11,211		\$0	\$17,800		\$0	\$18,000	\$0	\$200	
2022	Other Expenses	\$11,211			\$17,800	\$0	\$0	\$18,000	\$0	\$0			
2032	Postage & Freight		\$0	\$2,673		\$0	\$6,000		\$0	\$5,500	(\$500)		\$0 Decrease in postage and freight expenses
2032	Postage/Freight Expenses	\$2,673			\$6,000	\$0	\$0	\$5,500	\$0	\$0			
2042	ICT Computer Support		\$0	\$18,878		\$0	\$112,450		\$0	\$92,305	(\$20,145)		Decrease in internet redundancy project and ERP project contingency
2042	Materials	\$0			\$5,000	\$0	\$0	\$5,000	\$0	\$0			
2042	Services - IT Vision software upgrades & Backups	\$5,293			\$5,800	\$0	\$0	\$5,800					
2042	Services - It Vision User Group Subs	\$700			\$700	\$0	\$0	\$700					
2042	Services - Telephone/network support	\$0			\$4,000	\$0	\$0	\$4,000					
2042	Services - Landgate SLIP subscription	\$2,302			\$2,450	\$0	\$0	\$2,305					
2042	Services - Data3 Adobe & Microsoft Subscriptions	\$0			\$1,200	\$0	\$0	\$1,200					
2042	Services - Internet Redundancy	\$0			\$20,000	\$0	\$0	\$10,000					
2042	Services - ERP Project contingency	\$0			\$10,000	\$0	\$0	\$0					
2042	Services - DR setup & testing	\$0			\$4,000	\$0	\$0	\$4,000					
2042	Services - Cloud storage	\$0			\$500	\$0	\$0	\$500					
2042	Services - Computer Tech Support	\$10,583			\$58,800	\$0	\$0	\$58,800	\$0	\$0			
1992	ICT Software Licensing Fees		\$0	\$60,751		\$0	\$126,235		\$0	\$87,486	(\$38,749)		Decrease in Zoom SLA expense and contractor expense for opex software licensing.
1992	Services - Redfish Tech Zoom SLA	\$3,750			\$3,750	\$0	\$0	\$0					
1992	Services - IT Vision Software Licence	\$54,505			\$52,000	\$0	\$0	\$54,505					
1992	Services - Dropbox subscription	\$0			\$200	\$0	\$0	\$200					
1992	Services - Harbour Software Docs on Tap	\$0			\$3,100	\$0	\$0	\$3,100					
1992	Services - Office 365 Licences	\$0			\$9,600	\$0	\$0	\$9,600					
1992	Services - End Point Protection Upgrade	\$0			\$7,190	\$0	\$0	\$7,190					
1992	Services - ERP Opex Licensing	\$0			\$40,000	\$0	\$0	\$0					
1992	Services - Software Licensing	\$0			\$10,000	\$0	\$0	\$10,000					
1992	Services - QHSE WHS SkyTrust Solution	\$2,496			\$0	\$0	\$0	\$2,496					
1992	Services - Other software subscriptions	\$0			\$395	\$0	\$0	\$395					
2043	ICT Website Subscription & Upgrade		\$0	\$160		\$0	\$16,055		\$0	\$20,837	\$0	\$4,782	Increase in Website support expenses
2043	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
2043	Services - WALGA Council Connect Subs	\$0			\$7,695	\$0	\$0	\$7,695	\$0	\$0			
2043	Services - Employee Relations Subs	\$0			\$7,160	\$0	\$0	\$7,160	\$0	\$0			
2043	Services - Website support	\$160			\$1,000	\$0	\$0	\$5,782	\$0	\$0			
2043	Services - Dropbox subscription	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
2044	ICT Hardware Purchases (<\$5,000)		\$0	\$23		\$0	\$0		\$0	\$250	\$0	\$250	Increase in minor IT purchases
2044	Materials	\$23			\$0	\$0	\$0	\$250	\$0	\$0			
2046	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation	ACTUAL 31 DECEMBER 2023	Total Calculation	ADOPTED BUDGET 2023-2024	Projection Calculation	BUDGET REVIEW PROJECTIONS 30 JUNE 2024	PROJECTED VARIANCE					
		Column	Income Expense	Column	Income Expense	Column	Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY			
2052	Admin Vehicle Expenses		\$0 \$6,489		\$0 \$14,500		\$0 \$12,530	(\$1,970)		\$0 Decrease in Admin vehicle maintenance expenses			
2052	Materials & Contracts	\$4,049		\$7,500	\$0 \$0	\$7,500	\$0 \$0						
2052	Other Expenses	\$30		\$0	\$0 \$0	\$30	\$0 \$0						
2052	Plant Operating Costs	\$2,410		\$7,000	\$0 \$0	\$5,000	\$0 \$0						
2062	Admin Legal Expenses		\$0 \$2,948		\$0 \$55,000		\$0 \$35,000	(\$20,000)		\$0 Decrease in legal expenses			
2062	Other Expenses	\$2,948		\$55,000	\$0 \$0	\$35,000	\$0 \$0						
2274	HR/IR Consultants		\$0 \$0		\$0 \$15,000		\$0 \$15,000	\$0	\$0				
2274	Services	\$0		\$15,000	\$0 \$0	\$15,000	\$0 \$0						
2277	Finance Consultants		\$0 \$33,809		\$0 \$50,000		\$0 \$52,000	\$0	\$2,000	Increase in financial consulting support			
2277	Services - WALGA Tax subscription	\$0		\$2,000	\$0 \$0	\$2,000	\$0 \$0						
2277	Services - Finance Consulting support	\$33,809		\$48,000	\$0 \$0	\$50,000	\$0 \$0						
2275	Records Management		\$0 \$2,000		\$0 \$5,180		\$0 \$4,680	(\$500)		\$0 Decrease in regional archive repository expense			
2275	Salaries & Wages	\$0		\$100	\$0 \$0	\$100	\$0 \$0						
2275	Labour Overheads	\$0		\$30	\$0 \$0	\$30	\$0 \$0						
2275	Materials - Stationery	\$0		\$500	\$0 \$0	\$500	\$0 \$0						
2275	Services - Pallet Racking	\$0		\$2,000	\$0 \$0	\$2,000	\$0 \$0						
2275	Services - SoBT Archive Repository MoU	\$2,000		\$2,500	\$0 \$0	\$2,000	\$0 \$0						
2275	Services - Security locks	\$0		\$50	\$0 \$0	\$50	\$0 \$0						
2275	Services - Air conditioning of Archives room	\$0		\$0	\$0 \$0	\$0	\$0 \$0						
2278	Security Monitoring		\$0 \$360		\$0 \$1,050		\$0 \$1,270	\$0	\$220	Increase in security monitoring expenses			
2278	Services - Security Repairs	\$0		\$550	\$0 \$0	\$550	\$0 \$0						
2278	Services - Monitoring charges	\$360		\$500	\$0 \$0	\$720	\$0 \$0						
										Provision no longer required - regulations amended removing need to assess CPI impacts on fair value movements each year.			
2287	Fair Value Revaluations		\$0 \$0		\$0 \$15,000		\$0 \$0	(\$15,000)					
2287	Services	\$0		\$15,000	\$0 \$0	\$0	\$0 \$0						
										Increase in materials expense for staff removal expenses.			
2092	Mis Expense - Admin		\$0 \$1,183		\$0 \$2,040		\$0 \$3,040	\$0	\$1,000				
2092	Materials - newspapers	\$28		\$130	\$0 \$0	\$130	\$0 \$0						
2092	Utilities - Electricity for 1 Bagg St & Barracks	\$6		\$50	\$0 \$0	\$50	\$0 \$0						
2092	Materials - Staff Driver licence reimbursements	\$148		\$1,650	\$0 \$0	\$1,650	\$0 \$0						
2092	Materials - Rotary Advertising	\$0		\$190	\$0 \$0	\$190	\$0 \$0						
2092	Materials - Removal expenses	\$1,000		\$0	\$0 \$0	\$1,000	\$0 \$0						
2092	Materials - GST Roundings	\$0		\$20	\$0 \$0	\$20	\$0 \$0						
2102	Admin - Novated Lease Expenses		\$0 \$7,392		\$0 \$22,164		\$0 \$22,164	\$0	\$0				
2102	Materials	\$7,392		\$22,164	\$0 \$0	\$22,164	\$0 \$0						
2172	Less Admin Non Cash Realloc		\$0 \$0		\$0 (\$79,800)		\$0 (\$79,800)	\$0	\$0				
2172	Administration Allocation	\$0		(\$79,800)	\$0 \$0	(\$79,800)	\$0 \$0						
2182	Less Admin Cash Exp Realloc		\$0 (\$662,262)		\$0 (\$1,982,649)		\$0 (\$1,982,649)	\$0	\$0				
2182	Administration Allocation	(\$662,262)	\$0	(\$1,982,649)	\$0 \$0	(\$1,982,649)	\$0 \$0						
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$205,512	\$0 \$232,436	\$22,164	\$0 \$22,164	(\$162,353)	\$0 (\$162,353)	(\$194,760)	\$10,243				
OPERATING INCOME													
2053	Sundry Misc Income - Admin		(\$758) \$0		(\$100) \$0		(\$758) \$0	(\$658)	\$0	Increase in sundry reimbursements			
2053	Other Income	(\$758)		(\$100)	\$0 \$0	(\$758)	\$0 \$0						
2083	Police Licensing Commissions		(\$20,991) \$0		(\$35,000) \$0		(\$35,000) \$0	\$0	\$0				
2083	Other Income	(\$20,991)		(\$35,000)	\$0 \$0	(\$35,000)	\$0 \$0						
2113	Admin - Novated Lease Contributions		(\$8,007) \$0		(\$6,720) \$0		(\$16,000) \$0	(\$9,280)	\$0	Increase in novated lease contributions.			
2113	Contributions - novated lease	(\$8,007)		(\$6,720)	\$0 \$0	(\$16,000)	\$0 \$0						
2143	Photocopying Fees		\$0 \$0		(\$20) \$0		(\$20) \$0	\$0	\$0				
2143	Photocopying fees & charges	\$0		(\$20)	\$0 \$0	(\$20)	\$0 \$0						
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$29,756)	(\$29,757) \$0	(\$41,840)	(\$41,840) \$0	(\$51,778)	(\$51,778) \$0	(\$9,938)	\$0				
Total - GOVERNANCE - GENERAL		\$175,756	(\$29,757) \$232,436	(\$19,676)	(\$41,840) \$22,164	(\$214,131)	(\$51,778) (\$162,353)	(\$204,698)	\$10,243				
Total - GOVERNANCE		\$424,886	(\$29,757) \$481,569	\$840,329	(\$41,840) \$882,169	\$650,878	(\$51,778) \$702,656	(\$222,698)	\$33,247				

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS		30 JUNE 2024		
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB												
	LAW ORDER & PUBLIC SAFETY												
	FIRE PREVENTION												
	OPERATING EXPENDITURE												
2272	Emergency Operating Expenses		\$0	\$0		\$0	\$6,000		\$0	\$6,000	\$0	\$0	
'2272	Salaries & Wages				\$100	\$0	\$0	\$100	\$0	\$0			
'2272	Labour Overheads				\$145	\$0	\$0	\$145	\$0	\$0			
'2272	Plant Operating Costs				\$150	\$0	\$0	\$150	\$0	\$0			
'2272	Materials - Stationery				\$100	\$0	\$0	\$100	\$0	\$0			
'2272	Materials - SMS messaging				\$5,000	\$0	\$0	\$5,000	\$0	\$0			
'2272	Materials - Refreshments				\$505	\$0	\$0	\$505	\$0	\$0			
2272	Other Expenses				\$0	\$0	\$0	\$0	\$0	\$0			
2271	Emergency Operations Room - Storage		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
2271	Services - Fit out with shelving	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
2281	Community Emergency Services Manager		\$0	\$2,734		\$0	\$20,000		\$0	\$18,000	(\$2,000)		\$0 Decrease in contribution for shared CESM position
2281	Services - Contribution shared CESM position	\$2,734			\$20,000	\$0	\$0	\$18,000	\$0	\$0			
2292	Fire Hazard Reduction		\$0	\$10,607		\$0	\$19,175		\$0	\$17,625	(\$1,550)		Increase in wages and overheads allocations. Decrease \$0 in contractor expenses for hazard reduction work.
2292	Salaries & Wages	\$2,409			\$1,500	\$0	\$0	\$2,500	\$0	\$0			
2292	Labour Overheads	\$3,297			\$2,175	\$0	\$0	\$3,625	\$0	\$0			
2292	Plant Operating Costs	\$1,006			\$3,500	\$0	\$0	\$3,500	\$0	\$0			
2292	Materials	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
2292	Services - Hazard Reduction work	\$3,895			\$11,000	\$0	\$0	\$6,000	\$0	\$0			
2292	Other Expenses	\$0			\$0	\$0	\$0	\$1,000	\$0	\$0			
2302	Ground & Aerial Inspections		\$0	\$0		\$0	\$4,300		\$0	\$4,600	\$0	\$300	Increase in aerial inspection expenses
2302	Contractors/Consultants - aerial inspections	\$0			\$4,300	\$0	\$0	\$4,600	\$0	\$0			
2322	Administration Costs		\$0	\$3,177		\$0	\$5,400		\$0	\$5,400	\$0	\$0	
2322	Materials - General	\$0			\$1,150	\$0	\$0	\$1,150	\$0	\$0			
2322	Materials - Telephone	\$312			\$750	\$0	\$0	\$750	\$0	\$0			
2322	Services - Firebreak order & calendars	\$2,865			\$3,150	\$0	\$0	\$3,150	\$0	\$0			
2322	Services - ACMA land mobile licence	\$0			\$150	\$0	\$0	\$150	\$0	\$0			
2322	Services - Freight	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
2322	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
2342	Fire Fighting - Shire Resources		\$0	\$701		\$0	\$4,000		\$0	\$2,159	(\$1,841)		Increase in wages and overheads allocations. Decrease \$0 in contractor expenses.
2342	Salaries & Wages	\$65			\$0	\$0	\$0	\$65	\$0	\$0			
2342	Labour Overheads	\$94			\$0	\$0	\$0	\$94	\$0	\$0			
2342	Plant Operating Costs	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
2342	Services - General	\$81			\$3,400	\$0	\$0	\$1,400	\$0	\$0			
2342	Services - Medical oxygen equipment service	\$460			\$600	\$0	\$0	\$600	\$0	\$0			

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
2372	Brigade Expenses		\$0	\$66,251		\$0	\$81,151		\$0	\$82,560	\$0	\$1,409	Increase in wages, and vehicle servicing costs
2372	Salaries & Wages	\$552			\$0			\$552	\$0	\$0			
2372	Labour Overheads	\$0			\$0			\$0	\$0	\$0			
2372	Plant Operating Costs	\$6,305			\$6,300	\$0	\$0	\$6,305	\$0	\$0			
2372	Materials - General	\$0			\$2,085	\$0	\$0	\$2,085	\$0	\$0			
2372	Materials - Protective Clothing				\$6,500	\$0	\$0	\$6,500	\$0	\$0			
2372	Materials - Stationery				\$300	\$0	\$0	\$300	\$0	\$0			
2372	Materials - Fire truck gases	\$420			\$300	\$0	\$0	\$550	\$0	\$0			
2372	Materials - Foam Concentrate	\$628			\$450	\$0	\$0	\$650	\$0	\$0			
2372	Materials - Refreshments				\$350	\$0	\$0	\$350	\$0	\$0			
2372	Services - Vehicle Repairs & Servicing	\$2,856			\$2,200	\$0	\$0	\$2,860	\$0	\$0			
2372	Services - Fire Equipment Servicing	\$42			\$100	\$0	\$0	\$100	\$0	\$0			
2372	Services - Freight				\$20	\$0	\$0	\$20	\$0	\$0			
2372	Utility Expenses - Electricity	\$288			\$900	\$0	\$0	\$900	\$0	\$0			
2372	Insurance - Bushfire	\$52,605			\$52,605	\$0	\$0	\$52,605	\$0	\$0			
2372	Insurance - Motor Vehicles	\$1,570			\$1,885	\$0	\$0	\$1,570	\$0	\$0			
2372	Insurance - Property	\$213			\$156	\$0	\$0	\$213	\$0	\$0			
2372	Other Expenses	\$772			\$7,000	\$0	\$0	\$7,000	\$0	\$0			
2374	BRPC - Other Employment Cost		\$0	\$4,211		\$0	\$10,557		\$0	\$10,557	\$0	\$0	
2374	Materials - General	\$4,211			\$10,557	\$0	\$0	\$10,557					
2374	Other Expenses	\$0			\$0	\$0	\$0	\$0					
2284	BRPC - Salaries		\$0	\$53,594		\$0	\$111,255		\$0	\$118,600	\$0	\$7,345	Increase in wages paid.
2284	Salaries & Wages - BPRC	\$53,594			\$111,255	\$0	\$0	\$118,600	\$0	\$0			
2294	BRPC - Superannuation		\$0	\$6,523		\$0	\$12,075		\$0	\$12,075	\$0	\$0	
2294	Superannuation - BRPC	\$6,523			\$12,075	\$0	\$0	\$12,075					
2382	Administration Allocated - Cash		\$0	\$19,868		\$0	\$59,479		\$0	\$59,479	\$0	\$0	
2382	Administration Allocation	\$19,868			\$59,479	\$0	\$0	\$59,479	\$0	\$0			
2442	Administration Allocated - Non-Cash		\$0	\$0		\$0	\$798		\$0	\$798	\$0	\$0	
2442	Administration Allocation	\$0			\$798	\$0	\$0	\$798	\$0	\$0			
2443	Interest on Loan - Bushfire		\$0	\$9,038		\$0	\$9,038		\$0	\$9,038	\$0	\$0	
2443	Interest on Loan 150	\$9,038			\$9,038	\$0	\$0	\$9,038	\$0	\$0			
004D	Buildings Depreciation		\$0	\$0		\$0	\$41,250		\$0	\$41,250	\$0	\$0	
004D	Asset Depreciation Buildings	\$0			\$41,250	\$0	\$0	\$41,250	\$0	\$0			
Sub Total - FIRE PREVENTION OP/EXP		\$176,703	\$0	\$176,703	\$384,478	\$0	\$384,478	\$388,141	\$0	\$388,141	(\$5,391)	\$9,054	
OPERATING INCOME													
2363	Fines & Penalties		(\$1,565)	\$0		(\$1,500)	\$0		(\$1,500)	\$0	\$0	\$0	
2363	Fines	(\$1,565)	\$0		(\$1,500)	\$0	\$0	(\$1,500)	\$0	\$0			
2383	Sale of Fire Maps		(\$18)	\$0		(\$450)	\$0		(\$50)	\$0	\$0	\$400	
2383	Sale of maps	(\$18)	\$0		(\$450)	\$0	\$0	(\$50)	\$0	\$0			
2393	Sundry Misc income - Fire		(\$32)	\$0		(\$3,200)	\$0		(\$50)	\$0	\$0	\$3,150	
2393	Sundry - Slashing of town blocks (DFES)	(\$32)	\$0		(\$3,200)	\$0	\$0	(\$50)	\$0	\$0			
2373	ESL Levy Funding		\$0	\$0		(\$73,000)	\$0		(\$75,000)	\$0	(\$2,000)	\$0	Increase in ESL operating funding for brigades
2373	ESL operating grant	\$0			(\$73,000)	\$0	\$0	(\$75,000)	\$0	\$0			
2463	BRMC - Grant Income		(\$38,650)	\$0		(\$78,200)	\$0		(\$111,255)	\$0	(\$33,055)	\$0	Increase in DFES funding for BRMC position
2463	BRMS operating Grant	(\$38,650)			(\$78,200)	\$0	\$0	(\$111,255)	\$0	\$0			
Sub Total - FIRE PREVENTION OP/INC		(\$40,265)	(\$40,265)	\$0	(\$156,350)	(\$156,350)	\$0	(\$187,855)	(\$187,855)	\$0	(\$35,055)	\$3,550	
Total - FIRE PREVENTION		\$136,438	(\$40,265)	\$176,703	\$228,128	(\$156,350)	\$384,478	\$200,286	(\$187,855)	\$388,141	(\$40,446)	\$12,604	

SHIRE OF KOJONUP		BUDGET REVIEW REPORT		Details By function Under The Following Programme Titles		And Type Of Activities Within The Programme		BUDGET REVIEW PROJECTIONS		30 JUNE 2024		PROJECTED VARIANCE	
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ANIMAL CONTROL													
OPERATING EXPENDITURE													
2492	Salaries		\$0	\$15,186		\$0	\$31,528		\$0	\$31,528	\$0	\$0	
2492	Salaries & Wages - Animal Control Ranger	\$15,186			\$31,528	\$0	\$0	\$31,528	\$0	\$0			
2522	Superannuation		\$0	\$1,856		\$0	\$3,422		\$0	\$3,422	\$0	\$0	
2522	Superannuation - Employee Costs	\$1,856			\$3,422	\$0	\$0	\$3,422	\$0	\$0			
2532	Other Employment Costs		\$0	\$2,985		\$0	\$4,031		\$0	\$4,180	\$0	\$149	Increase in insurance premium
2532	Other Employee Costs	\$0			\$1,195	\$0	\$0	\$1,195	\$0	\$0			
2532	Insurance - Workers Compensation	\$2,985			\$2,836	\$0	\$0	\$2,985	\$0	\$0			
2542	Conference & Training		\$0	\$0		\$0	\$1,500		\$0	\$0	(\$1,500)		\$0 Budget allocation not required
2542	Materials & Contracts	\$0			\$1,500	\$0	\$0	\$0	\$0	\$0			
2552	Ranger Vehicle		\$0	\$2,261		\$0	\$12,000		\$0	\$7,000	(\$5,000)		\$0 Decrease in plant costs.
2552	Materials - Fuel purchases	\$0			\$1,500	\$0	\$0	\$1,000	\$0	\$0			
2552	Services - Vehicle Servicing	\$0			\$1,500	\$0	\$0	\$1,000	\$0	\$0			
2552	Plant Operating Costs	\$2,261			\$9,000	\$0	\$0	\$5,000	\$0	\$0			
2553	FBT Expenses		\$0	\$1,489		\$0	\$6,200		\$0	\$6,200	\$0	\$0	
2553	Other Employee Costs - FBT	\$1,489			\$6,200	\$0	\$0	\$6,200	\$0	\$0			
2562	Dog Control Expenses		\$0	\$1,206		\$0	\$2,130		\$0	\$2,330	\$0	\$200	Increase in FER Expenses
2562	Materials - Telephone	\$551			\$1,320	\$0	\$0	\$1,320	\$0	\$0			
2562	Materials - animal sustenance	\$0			\$50	\$0	\$0	\$50	\$0	\$0			
2562	Materials - Animal Licence Tags	\$94			\$160	\$0	\$0	\$160	\$0	\$0			
2562	Services - Euthanasia services	\$182			\$250	\$0	\$0	\$250	\$0	\$0			
2562	Other Expenses - FER Expenses	\$379			\$350	\$0	\$0	\$550	\$0	\$0			
2572	Dog Pound Expenses		\$0	\$48		\$0	\$2,600		\$0	\$2,600	\$0	\$0	
2572	Materials - Animal Sustenance	\$48			\$250	\$0	\$0	\$250	\$0	\$0			
2572	Materials - Cleaning products	\$0			\$350	\$0	\$0	\$350	\$0	\$0			
2572	Materials - Stationery	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
2572	Materials - General	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
2572	Contractors	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
2582	Other Animal Control		\$0	\$0		\$0	\$500		\$0	\$500	\$0	\$0	
2582	Materials - Mircochip implants	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
2583	Cat Control Expenses		\$0	\$20		\$0	\$660		\$0	\$660	\$0	\$0	
2583	Materials - animal sustenance	\$20			\$160	\$0	\$0	\$160	\$0	\$0			
2583	Materials - General	\$0			\$100	\$0	\$0	\$100	\$0	\$0			
2583	Services - Daily Impound Fee Vet clinic	\$0			\$400	\$0	\$0	\$400	\$0	\$0			
2584	Cat Pound Expenses		\$0	\$0		\$0	\$600		\$0	\$600	\$0	\$0	
2584	Materials - Animal Sustenance	\$0			\$600	\$0	\$0	\$600	\$0	\$0			
2602	Administration Allocated - Cash		\$0	\$6,623		\$0	\$59,479		\$0	\$59,479	\$0	\$0	
2602	Administration Allocation	\$6,623			\$59,479	\$0	\$0	\$59,479	\$0	\$0			
2612	Administration Allocated - Non-Cash		\$0	\$0		\$0	\$798		\$0	\$798	\$0	\$0	
2612	Administration Allocation	\$0			\$798	\$0	\$0	\$798	\$0	\$0			
005D	Depreciation Buildings - Animal Control		\$0	\$0		\$0	\$450		\$0	\$450	\$0	\$0	
005D	Asset Depreciation - Animal Control	\$0			\$450	\$0	\$0	\$450	\$0	\$0			
Sub Total - ANIMAL CONTROL OP/EXP		\$31,674	\$0	\$31,674	\$125,898	\$0	\$125,898	\$119,747	\$0	\$119,747	(\$6,500)	\$349	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	PROJECTED VARIANCE FAVOURABLEUNFAVOURABLECOMMENTARY				
OPERATING INCOME												
2613	Cat Pound Grant		(\$4,696)\$0		(\$4,696)\$0		(\$4,696)\$0	\$0	\$0	\$0	\$0	
2613	Non-Operating Grant	(\$4,696)	\$0	(\$4,696)	\$0	(\$4,696)	\$0	\$0	\$0	\$0	\$0	
2633	Ranger Income		(\$7,503)\$0		(\$24,300)\$0		(\$24,300)\$0	\$0	\$0	\$0	\$0	
2633	Fees & Charges	(\$7,503)	\$0	(\$24,300)	\$0	(\$24,300)	\$0	\$0	\$0	\$0	\$0	
2653	Fines & Penalties - Dog Act		(\$29)\$0		(\$600)\$0		(\$600)\$0	\$0	\$0	\$0	\$0	
2653	Fines & Penalties	(\$29)	\$0	(\$600)	\$0	(\$600)	\$0	\$0	\$0	\$0	\$0	
2654	Fines & Penalties - Cat Act		(\$291)\$0		(\$600)\$0		(\$600)\$0	\$0	\$0	\$0	\$0	
2654	Fines & Penalties	(\$291)	\$0	(\$600)	\$0	(\$600)	\$0	\$0	\$0	\$0	\$0	
2663	Impounding Fees - Dogs		(\$190)\$0		(\$1,500)\$0		(\$1,500)\$0	\$0	\$0	\$0	\$0	
2663	Sustenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2663	Impounding Fees	(\$190)	\$0	(\$1,500)	\$0	(\$1,500)	\$0	\$0	\$0	\$0	\$0	
2664	Impounding Fees - Cats		\$0\$0		(\$200)\$0		(\$200)\$0	\$0	\$0	\$0	\$0	
2664	Impounding Fees	\$0	\$0	(\$200)	\$0	(\$200)	\$0	\$0	\$0	\$0	\$0	
2673	Dog Registrations		(\$1,833)\$0		(\$3,500)\$0		(\$3,500)\$0	\$0	\$0	\$0	\$0	
2673	Dog Registration Fees	(\$1,833)	\$0	(\$3,500)	\$0	(\$3,500)	\$0	\$0	\$0	\$0	\$0	
2674	Cat Registrations		(\$536)\$0		(\$500)\$0		(\$536)\$0	\$0	\$0	(\$36)	\$0	
'2674	Cat Registration Fees	(\$536)	\$0	(\$500)	\$0	(\$536)	\$0	\$0				
Sub Total - ANIMAL CONTROL OP/INC		(\$15,078)	(\$15,078)\$0	(\$35,896)	(\$35,896)\$0	(\$35,932)	(\$35,932)\$0	(\$36)	\$0			
Total - ANIMAL CONTROL		\$16,596	(\$15,078)\$31,674	\$90,002	(\$35,896)\$125,898	\$83,815	(\$35,932)\$119,747	(\$6,536)	\$349			

SHIRE OF KOJONUP		BUDGET REVIEW REPORT			BUDGET REVIEW PROJECTIONS			BUDGET REVIEW PROJECTIONS			PROJECTED VARIANCE		
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		31 DECEMBER 2023			2023-2024			30 JUNE 2024					
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
OTHER LAW ORDER & PUBLIC SAFETY													
OPERATING EXPENDITURE													
2832	Vehicle Impounding Expenses		\$0	\$611		\$0	\$1,400		\$0	\$1,400	\$0	\$0	
2832	Materials - Vehicle ownership searches	\$23			\$400	\$0	\$0	\$400	\$0	\$0			
2832	Services - Abandoned Vehicle Removal	\$587			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
2752	Salaries - Other Law & Order		\$0	\$2		\$0	\$0		\$0	\$2	\$0	\$2	
2752	Salaries & Wages - Ranger Other Law	\$2			\$0	\$0	\$0	\$2	\$0	\$0			
2862	Local Law review		\$0	\$2,160		\$0	\$6,000		\$0	\$7,500	\$0	\$1,500	Increase in local law gazettal expenses
2862	Other Expenses - Publications	\$2,160			\$6,000	\$0	\$0	\$7,500	\$0	\$0			
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$2,772	\$0	\$2,772	\$7,400	\$0	\$7,400	\$8,902	\$0	\$8,902	\$0	\$1,502	
OPERATING INCOME													
2863	Income - Misc Other Law & Order		(\$234)	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
2863	Other Income - Abandoned Vehicles	(\$234)			\$0	\$0	\$0	\$0	\$0	\$0			
2823	Non-Operating Grant income		\$0	\$0		(\$267,000)	\$0		(\$267,000)	\$0	\$0	\$0	
2823	LRCI4 Grant - CCTV project	\$0			(\$267,000)	\$0	\$0	(\$267,000)	\$0	\$0			
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		(\$234)	(\$234)	\$0	(\$267,000)	(\$267,000)	\$0	(\$267,000)	(\$267,000)	\$0	\$0	\$0	
Total - OTHER LAW ORDER PUBLIC SAFETY		\$2,538	(\$234)	\$2,772	(\$259,600)	(\$267,000)	\$7,400	(\$258,098)	(\$267,000)	\$8,902	\$0	\$1,502	
Total - LAW ORDER & PUBLIC SAFETY		\$155,572	(\$55,577)	\$211,149	\$58,530	(\$459,246)	\$517,776	\$26,003	(\$490,787)	\$516,790	(\$46,982)	\$14,455	

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense		Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
PROJECTIONS													
30 JUNE 2024									Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB								Income	Expense	Income	Expense	Income
HEALTH													
HEALTH ADMINISTRATION & INSPECTION													
OPERATING EXPENDITURE													
3102	Health Salaries		\$0	\$38,881		\$0	\$103,180		\$0	\$68,485	(\$34,695)	\$0	Decrease in salaries allocated to health.
3102	Salaries - Health	\$38,881			\$103,180	\$0	\$0	\$68,485	\$0	\$0			
3132	Superannuation		\$0	\$14,643		\$0	\$16,289		\$0	\$16,289	\$0	\$0	
3132	Superannuation Expenses	\$14,643			\$16,289	\$0	\$0	\$16,289	\$0	\$0			
3142	Fringe Benefits Tax		\$0	\$3,721		\$0	\$9,000		\$0	\$9,000	\$0	\$0	
3142	Tax on fringe benefits	\$3,721			\$9,000	\$0	\$0	\$9,000	\$0	\$0			
3152	Conferences & Training		\$0	\$0		\$0	\$3,500		\$0	\$3,500	\$0	\$0	
3152	Services	\$0			\$3,500	\$0	\$0	\$3,500	\$0	\$0			
3162	Health - Other Employment Costs		\$0	\$1,923		\$0	\$5,088		\$0	\$5,088	\$0	\$0	
3162	Employee Costs	\$0			\$300	\$0	\$0	\$300	\$0	\$0			
3162	Materials	\$430			\$3,370	\$0	\$0	\$3,295	\$0	\$0			
3162	Insurance - W/Comp	\$1,493			\$1,418	\$0	\$0	\$1,493	\$0	\$0			
3164	Health - Contractors		\$0	\$0		\$0	\$2,000		\$0	\$0	(\$2,000)	\$0	Decrease in Health contractor services
3164	Services	\$0			\$2,000	\$0	\$0	\$0	\$0	\$0			
3212	Admin Allocation to HIA - Cash		\$0	\$6,623		\$0	\$59,479		\$0	\$59,479	\$0	\$0	
3212	Administration Allocation - Cash	\$6,623			\$59,479	\$0	\$0	\$59,479	\$0	\$0			
3242	Analytical Expenses		\$0	\$463		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
3242	Materials	\$463			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
3252	Administration Allocated - Non-cash		\$0	\$0		\$0	\$1,197		\$0	\$1,197	\$0	\$0	
3252	Administration Allocation - Non-Cash	\$0			\$1,197	\$0	\$0	\$1,197	\$0	\$0			
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$66,254	\$0	\$66,254	\$201,733	\$0	\$201,733	\$165,038	\$0	\$165,038	(\$36,695)	\$0	
OPERATING INCOME													
3223	Health Act fees, Licences		(\$2,202)	\$0		(\$1,200)	\$0		(\$1,200)	\$0	\$0	\$0	
3223	Health Licences	(\$2,202)	\$0		(\$1,200)	\$0	\$0	(\$1,200)	\$0	\$0			
3233	Septic Tank Inspection Fees		(\$338)	\$0		(\$200)	\$0		(\$338)	\$0	(\$138)	\$0	Increase in septic tank inspection fees
3233	Fees & charges	(\$338)			(\$200)	\$0	\$0	(\$338)	\$0	\$0			
3253	Health Other income		\$0	\$0		(\$1,000)	\$0		(\$1,000)	\$0	\$0	\$0	
3253	Mileage Claim	\$0			(\$1,000)	\$0	\$0	(\$1,000)	\$0	\$0			
3283	Health Consultancy Income - Resource Sharing		(\$756)	\$0		(\$2,200)	\$0		(\$2,200)	\$0	\$0	\$0	
3283	Fees & charges	(\$756)			(\$2,200)	\$0	\$0	(\$2,200)	\$0	\$0			
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$3,296)	(\$3,296)	\$0	(\$4,600)	(\$4,600)	\$0	(\$4,738)	(\$4,738)	\$0	(\$138)	\$0	
Total - HEALTH ADMIN & INSPECTION		\$62,958	(\$3,296)	\$66,254	\$197,133	(\$4,600)	\$201,733	\$160,300	(\$4,738)	\$165,038	(\$36,833)	\$0	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE	
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE COMMENTARY
OTHER HEALTH												
OPERATING EXPENDITURE												
3362	Doctor's Surgery Maint		\$0	\$710		\$0	\$672		\$0	\$2,092	\$0	\$1,420 Increase in electricity & water consumption
3362	Utilities - Electricity	\$180			\$0	\$0	\$0	\$360	\$0	\$0		
3362	Utilities - Water	\$530			\$0	\$0	\$0	\$1,060	\$0	\$0		
3362	Property Insurance	\$0			\$672	\$0	\$0	\$672	\$0	\$0		
3361	Interest Paid on Loans		\$0	\$995		\$0	\$1,952		\$0	\$1,952	\$0	\$0
3361	Interest on Loan 137	\$995			\$1,952	\$0	\$0	\$1,952	\$0	\$0		
3368	Loan Guarantee Fee		\$0	\$0		\$0	\$865		\$0	\$865	\$0	\$0
3368	Other Expenses	\$0			\$865	\$0	\$0	\$865	\$0	\$0		
009D	Depreciation Buildings		\$0	\$0		\$0	\$20,065		\$0	\$20,065	\$0	\$0
009D	Asset Depreciation buildings	\$0		\$0	\$20,065	\$0	\$0	\$20,065	\$0	\$0		
Sub Total - OTHER HEALTH OP/EXP		\$1,705	\$0	\$1,705	\$23,554	\$0	\$23,554	\$24,974	\$0	\$24,974	\$0	\$1,420
OPERATING INCOME												
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$1,705	\$0	\$1,705	\$23,554	\$0	\$23,554	\$24,974	\$0	\$24,974	\$0	\$1,420
Total - HEALTH		\$64,663	(\$3,296)	\$67,958	\$220,687	(\$4,600)	\$225,287	\$185,274	(\$4,738)	\$190,012	(\$36,833)	\$1,420

BUDGET REVIEW REPORT
Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

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SHIRE OF KOJONUP							BUDGET REVIEW PROJECTIONS		PROJECTED VARIANCE				
BUDGET REVIEW REPORT							30 JUNE 2024						
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
PRE-SCHOOL/OTHER EDUCATION													
OPERATING EXPENDITURE													
3462	Child Care Centre - Building Maint		\$0	\$3,465		\$0	\$5,185		\$0	\$5,965	\$0	\$780	Increase in plumbing expenses and fence repair expenses
3462	Materials	\$0			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
3462	Services - Fire Equipment Servicing	\$32			\$50	\$0	\$0	\$32	\$0	\$0			
3462	Services - General	\$1,618			\$1,200	\$0	\$0	\$1,618	\$0	\$0			
3462	Services - Fence repairs	\$531			\$0	\$0	\$0	\$531	\$0	\$0			
3462	Services - Electrical Repairs	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
3462	Utility Expenses	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
3462	Insurance	\$1,284			\$1,435	\$0	\$0	\$1,284	\$0	\$0			
3464	Child Care Centre - Grounds Maint		\$0	\$0		\$0	\$1,000		\$0	\$1,000	\$0	\$0	
3464	Salaries and Wages	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
3464	Materials	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
3464	Utility Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
3477	Kindy Café		\$0	\$8,191		\$0	\$15,000		\$0	\$15,000	\$0	\$0	
3477	Salaries and Wages	\$7,491			\$13,000	\$0	\$0	\$13,000	\$0	\$0			
3477	Materials	\$591			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
3477	Other Expenses	\$109			\$500	\$0	\$0	\$500	\$0	\$0			
3472	Playgroup/Toy Library - Building Maint		\$0	\$2,422		\$0	\$5,349		\$0	\$5,270	(\$79)	\$0	Decrease in insurance premium
3472	Materials	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
3472	Services - Fire Equipment Servicing	\$0			\$165	\$0	\$0	\$165	\$0	\$0			
3472	Services - General	\$0			\$150	\$0	\$0	\$150	\$0	\$0			
3472	Utility Expenses - Electricity	\$652			\$1,915	\$0	\$0	\$1,915	\$0	\$0			
3472	Utility Expenses - Water	\$250			\$850	\$0	\$0	\$850	\$0	\$0			
3472	Other Expenses - ESL - Old PO & Comm Centre	\$26			\$196	\$0	\$0	\$196	\$0	\$0			
3472	Insurance - Property	\$1,494			\$1,573	\$0	\$0	\$1,494	\$0	\$0			
3470	Playgroup/Toy Library - Minor Expenses		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3470	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
3474	Playgroup/Toy Library - Grounds Maint		\$0	\$601		\$0	\$3,793		\$0	\$3,650	(\$143)	\$0	Decrease in overheads allocation
3474	Salaries and Wages	\$118			\$750	\$0	\$0	\$750	\$0	\$0			
3474	Labour Overheads	\$171			\$1,088	\$0	\$0	\$945	\$0	\$0			
3474	Materials	\$53			\$300	\$0	\$0	\$300	\$0	\$0			
3474	Services - Hygiene Services	\$259			\$455	\$0	\$0	\$455	\$0	\$0			
3474	Services - General	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
3474	Plant Operating Costs	\$0			\$700	\$0	\$0	\$700	\$0	\$0			
3478	SPARK - Expenditure		\$0	\$585		\$0	\$0		\$0	\$2,015	\$0	\$2,015	Increase in contractor expenses for signage and graphic design.
3478	Services - General	\$585			\$0	\$0	\$0	\$2,015	\$0	\$0			
006D	DEPRECIATION (SCH 8)		\$0	\$0		\$0	\$21,190		\$0	\$21,190	\$0	\$0	
006D	Asset Register depreciation	\$0			\$21,190	\$0	\$0	\$21,190	\$0	\$0			
Sub Total - OTHER EDUCATION OP/EXP		\$15,264	\$0	\$15,263	\$51,517	\$0	\$51,517	\$54,090	\$0	\$54,090	(\$222)	\$2,795	
OPERATING INCOME													
3463	Occasional Care Rent		(\$1,251)	\$0		(\$2,750)	\$0		(\$2,750)	\$0	\$0	\$0	
3463	Fees & Charges	(\$1,251)			(\$2,750)	\$0	\$0	(\$2,750)	\$0	\$0			
3465	Grant - Kindy Café		(\$6,483)	\$0		\$0	\$0		(\$6,483)	\$0	(\$6,483)	\$0	Increase in grant funding for Kindy Café.
3465	Operating Grant	(\$6,483)			\$0	\$0	\$0	(\$6,483)	\$0	\$0			
3483	LR&CIP Grant - Old School Roof					(\$100,000)	\$0		(\$100,000)	\$0	\$0	\$0	
3483	Non-Operating Grant - LRCI3 3rd Install	\$0			(\$100,000)	\$0	\$0	(\$100,000)	\$0	\$0			
Sub Total - OTHER EDUCATION OP/INC		(\$7,734)	(\$7,734)	\$0	(\$102,750)	(\$102,750)	\$0	(\$109,233)	(\$109,233)	\$0	(\$6,483)	\$0	
Total - OTHER EDUCATION		\$7,530	(\$7,734)	\$15,263	(\$51,233)	(\$102,750)	\$51,517	(\$55,143)	(\$109,233)	\$54,090	(\$6,705)	\$2,795	

SHIRE OF KOJONUP BUDGET REVIEW REPORT Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Actual 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
ACCOUNT	JOB	Total Calculation Column	Income Expense	Total Calculation Column	Income Expense	Projection Calculation Column	Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	WELFARE									
	OPERATING EXPENDITURE									
010D	DEPRECIATION (SCH 8)				\$0	\$0	\$0	\$0	\$0	
010D	Asset Register depreciation	0		\$0	\$0	\$0	\$0	\$0	\$0	
	Sub Total - WELFARE OP/EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	OPERATING INCOME									
	Sub Total - WELFARE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - WELFARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - EDUCATION & WELFARE	\$7,616	(\$7,734)	\$15,350	(\$48,533)	(\$102,750)	\$54,217	(\$50,643)	(\$109,233)	\$58,590
										\$5,595

SHIRE OF KOJONUP								BUDGET REVIEW PROJECTIONS		PROJECTED VARIANCE			
BUDGET REVIEW REPORT			ACTUAL		Total	ADOPTED BUDGET		Projection	30 JUNE 2024				
Details By function Under The Following Programme Titles		Total	31 DECEMBER 2023		Calculation	2023-2024		Calculation	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB	Column	Income	Expense	Column	Income	Expense	Column					
HOUSING													
SPRING HAVEN HOUSING													
3752	Spring Haven Salaries		\$0	\$885,349		\$0	\$1,764,594		\$0	\$2,014,411	\$0	\$249,817	Increase in wages allocation and contract relief staff via agency.
3752	Salaries and Wages - S/Haven	\$865,957			\$1,464,594	\$0	\$0	\$1,650,411	\$0	\$0			
3752	Services - contract staff via agency	\$19,392			\$300,000	\$0	\$0	\$364,000	\$0	\$0			
3742	Spring Haven - FBT Expenses		\$0	\$893		\$0	\$5,950		\$0	\$5,950	\$0	\$0	
3742	FBT Expenses	\$893			\$5,950	\$0	\$0	\$5,950	\$0	\$0			
3772	Spring Haven Superannuation		\$0	\$85,331		\$0	\$163,068		\$0	\$170,665	\$0	\$7,597	Increase in super contributions due to increase in wages paid.
3772	Superannuation Expenses	\$85,331			\$163,068	\$0	\$0	\$170,665	\$0	\$0			
3782	Conferences & Training		\$0	\$3,855		\$0	\$18,000		\$0	\$13,000	(\$5,000)	\$0	Decrease in wages allocation for staff training
3782	Salaries and Wages	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
3782	Materials	\$3,855			\$16,500	\$0	\$0	\$11,500	\$0	\$0			
3782	Other Expenses	\$0			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
3792	Uniforms & Protective Clothing		\$0	\$2,313		\$0	\$5,000		\$0	\$4,000	(\$1,000)	\$0	Decrease in staff uniform allocation
3792	Materials	\$2,313			\$4,000	\$0	\$0	\$3,000	\$0	\$0			
3792	Services	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
3802	Recruitment Expenses		\$0	\$767		\$0	\$20,000		\$0	\$9,308	(\$10,692)	\$0	Increase in wages allocation. Decrease in contractor expenses for recruitment services
3802	Salaries and Wages	\$308			\$0	\$0	\$0	\$308	\$0	\$0			
3802	Services	\$459			\$20,000	\$0	\$0	\$9,000	\$0	\$0			
3821	Spring H - Staff Housing Subsidy		\$0	\$0		\$0	\$12,000		\$0	\$0	(\$12,000)	\$0	Budget allocation not required - internal charge raised for \$0 housing subsidy discontinued.
3821	Other Employee Costs	\$0			\$12,000	\$0	\$0	\$0	\$0	\$0			
3822	Vehicle Expenses		\$0	\$2,705		\$0	\$7,000		\$0	\$5,000	(\$2,000)	\$0	Decrease in vehicle operating expenses.
3822	Materials	\$24			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
3822	Plant Operating Costs	\$2,681			\$5,500	\$0	\$0	\$3,500	\$0	\$0			
3842	Spring Haven Telephone		\$0	\$3,765		\$0	\$12,000		\$0	\$10,000	(\$2,000)	\$0	Trends indicate decrease in telephone expenses.
3842	Telephone calls	\$3,765			\$12,000	\$0	\$0	\$10,000	\$0	\$0			
3862	Subscriptions		\$0	\$5,378		\$0	\$10,590		\$0	\$10,590	\$0	\$0	
3862	Materials - Moving On audits	\$1,950			\$3,130	\$0	\$0	\$3,130	\$0	\$0			
3862	Materials - E Tools Subscription	\$945			\$2,190	\$0	\$0	\$2,190	\$0	\$0			
3862	Materials - Golden Carers subscription	\$0			\$70	\$0	\$0	\$70	\$0	\$0			
3862	Materials - HCA Healthcare Australia subscription	\$1,950			\$2,200	\$0	\$0	\$2,200	\$0	\$0			
3862	Services	\$0			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
3862	Other Expenses - Newspapers	\$533			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
3872	Postage & Freight		\$0	\$487		\$0	\$1,250		\$0	\$1,250	\$0	\$0	
3872	Services	\$487			\$1,250	\$0	\$0	\$1,250	\$0	\$0			
3882	Minor Office Expenses/Stationery		\$0	\$1,194		\$0	\$1,250		\$0	\$1,250	\$0	\$0	
3882	Materials - Stationery	\$1,194			\$1,250	\$0	\$0	\$1,250	\$0	\$0			
3892	Office Equipment Maintenance		\$0	\$0		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
3892	Services	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
3893	Software Operating		\$0	\$1,188		\$0	\$12,230		\$0	\$12,168	(\$62)	\$0	
3893	Services - Flying Solo Software subscription	\$1,188			\$1,250	\$0	\$0	\$1,188	\$0	\$0			
3893	Services - Telstra Health Subscription	\$0			\$10,980	\$0	\$0	\$10,980	\$0	\$0			
3902	Spring Haven Building Operating Expenses		\$0	\$11,347		\$0	\$34,745		\$0	\$35,012	\$0	\$267	
3902	Materials - General	\$436			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
3902	Other Expenses - ESL Expense	\$0			\$1,345	\$0	\$0	\$1,345	\$0	\$0			
3902	Services - Electrical Tag & Test	\$2,307			\$2,000	\$0	\$0	\$2,307	\$0	\$0			
3902	Services - Plumbing Repairs	\$644			\$4,200	\$0	\$0	\$4,200	\$0	\$0			
3902	Services - Security Services & annual testing	\$2,312			\$7,200	\$0	\$0	\$7,200	\$0	\$0			
3902	Services - Airconditioning Services	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
3902	Services - Building Maintenance	\$3,938			\$7,000	\$0	\$0	\$7,000	\$0	\$0			
3902	Services - Fire Panel Monitoring	\$1,710			\$1,750	\$0	\$0	\$1,710	\$0	\$0			
3902	Services - Kitchen appliance servicing	\$0			\$2,300	\$0	\$0	\$2,300	\$0	\$0			
3902	Services - Aged Care Equipment Servicing	\$0			\$6,150	\$0	\$0	\$6,150	\$0	\$0			
3902	Services - General	\$0			\$250	\$0	\$0	\$250	\$0	\$0			

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
3903	Spring Haven Building Maint (Unforseen)		\$0	\$20,881	\$0	\$7,608	\$0	\$30,955	\$0	\$23,347	Increase in electrical repairs, floor coverings, air conditioning repairs and plumbing repairs.	
3903	Salaries and Wages	\$74		\$350	\$0	\$0	\$0	\$0				
3903	Labour Overheads	\$107		\$508	\$0	\$0	\$0	\$0				
3903	Materials	\$480		\$1,500	\$0	\$0	\$0	\$0				
3903	Materials - Replace floor coverings	\$4,416		\$0	\$0	\$0	\$0	\$0				
3903	Services - Electrical Repairs	\$7,712		\$1,000	\$0	\$0	\$0	\$0				
3903	Services - Plumbing Repairs	\$5,161		\$1,500	\$0	\$0	\$0	\$0				
3903	Services - Fire Equipment Security testing	\$1,418		\$1,000	\$0	\$0	\$0	\$0				
3903	Services - Air Conditioning repairs	\$1,513		\$0	\$0	\$0	\$0	\$0				
3903	Services - Pager system servicing			\$550	\$0	\$0	\$0	\$0				
3903	Services - Kitchen appliance servicing	\$0		\$1,200	\$0	\$0	\$0	\$0				
3904	Spring Haven Grounds Maint		\$0	\$12,012	\$0	\$18,610	\$0	\$18,610	\$0	\$0		
3904	Salaries and Wages	\$4,087		\$5,800	\$0	\$0	\$0	\$0				
3904	Labour Overheads	\$5,736		\$8,410	\$0	\$0	\$0	\$0				
3904	Materials	\$578		\$1,000	\$0	\$0	\$0	\$0				
3904	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0				
3904	Plant Operating Costs	\$1,611		\$3,400	\$0	\$0	\$0	\$0				
3906	Springhaven Building Non Cap		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
3906	Materials	\$0		\$0	\$0	\$0	\$0	\$0				
3908	Spring H - Security		\$0	\$1,835	\$0	\$3,500	\$0	\$3,500	\$0	\$0		
3908	Services - Paging Services repairs			\$1,000	\$0	\$0	\$0	\$0				
3908	Services - Security repairs	\$1,835		\$2,500	\$0	\$0	\$0	\$0				
3912	Medical/Pharmaceutical Services		\$0	\$30,945	\$0	\$46,000	\$0	\$55,000	\$0	\$9,000	Increase in medical supplies	
3912	Materials - Medical supplies	\$30,945		\$46,000	\$0	\$0	\$0	\$0				
3913	Allied Health		\$0	\$10,984	\$0	\$31,100	\$0	\$31,100	\$0	\$0		
3913	Materials	\$0		\$5,000	\$0	\$0	\$0	\$0				
3913	Services - Physio	\$10,045		\$17,000	\$0	\$0	\$0	\$0				
3913	Services - Podiatry	\$0		\$2,500	\$0	\$0	\$0	\$0				
3913	Services - Speech pathology	\$939		\$0	\$0	\$0	\$0	\$0				
3913	Services - Resident Reviews	\$0		\$6,600	\$0	\$0	\$0	\$0				
3914	Utilities		\$0	\$23,682	\$0	\$47,410	\$0	\$47,410	\$0	\$0		
3914	Materials - Telephone comms for solar monitoring	\$45		\$110	\$0	\$0	\$0	\$0				
3914	Utilities - Electricity	\$16,486		\$25,700	\$0	\$0	\$0	\$0				
3914	Utilities - Water	\$4,529		\$17,000	\$0	\$0	\$0	\$0				
3914	Utilities - Gas	\$2,622		\$4,600	\$0	\$0	\$0	\$0				
3812	Spring H - Workers Comp/Journey Ins		\$0	\$41,790	\$0	\$39,611	\$0	\$41,790	\$0	\$2,179	Increase in workers compensation premium	
3812	Insurance - Workers Compensation	\$41,790		\$39,611	\$0	\$0	\$0	\$0				
3916	Insurance		\$0	\$24,396	\$0	\$27,028	\$0	\$24,396	(\$2,632)	\$0	Decrease in insurance premiums	
3916	Insurance - Medical Malpractice	\$6,835		\$7,750	\$0	\$0	\$0	\$0				
3916	Insurance - Property	\$8,441		\$10,233	\$0	\$0	\$0	\$0				
3916	Insurance - Workcare	\$1,493		\$1,418	\$0	\$0	\$0	\$0				
3916	Insurance - Management Liability	\$7,627		\$7,627	\$0	\$0	\$0	\$0				
3922	Cleaning & Laundry		\$0	\$3,247	\$0	\$10,300	\$0	\$9,300	(\$1,000)	\$0	Decrease in materials expense for laundry	
3922	Materials	\$2,852		\$5,900	\$0	\$0	\$0	\$0				
3922	Services - Filter Servicing	\$0		\$150	\$0	\$0	\$0	\$0				
3922	Services - Laundry Equipment Servicing	\$0		\$850	\$0	\$0	\$0	\$0				
3922	Services - Grease Trap Servicing	\$0		\$900	\$0	\$0	\$0	\$0				
3922	Services - Sanitising Services	\$395		\$2,500	\$0	\$0	\$0	\$0				
3932	Non-Capital Equipment Expenses		\$0	\$18,427	\$0	\$9,500	\$0	\$18,430	\$0	\$8,930	Increase in non-capital purchases	
3932	Materials	\$18,427		\$9,500	\$0	\$0	\$0	\$0				
3942	Meals & Refreshments		\$0	\$57,650	\$0	\$105,000	\$0	\$110,000	\$0	\$5,000	Increase in meal refreshment expenses	
3942	Materials	\$57,650		\$105,000	\$0	\$0	\$0	\$0				
3952	Residents Activities		\$0	\$371	\$0	\$2,100	\$0	\$2,100	\$0	\$0		
3952	Materials	\$370		\$1,800	\$0	\$0	\$0	\$0				
3952	Services	\$0		\$300	\$0	\$0	\$0	\$0				
3962	Public Liability Insurance		\$0	\$8,184	\$0	\$8,184	\$0	\$8,184	\$0	\$0		
3962	Insurance Premiums	\$8,184		\$8,184	\$0	\$0	\$0	\$0				
3974	Spring Haven Aged Care Consultants		\$0	\$960	\$0	\$6,000	\$0	\$2,000	(\$4,000)	\$0	Decrease in contractor expenses for consultants	
3974	Services	\$960		\$6,000	\$0	\$0	\$0	\$0				

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT									BUDGET REVIEW				
Details By function Under The Following Programme Titles									PROJECTIONS		PROJECTED VARIANCE		
And Type Of Activities Within The Programme									30 JUNE 2024				
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
3918	Spring H - Consultants		\$0	\$960		\$0	\$20,000		\$0	\$0	(\$20,000)		\$0 Decrease in contractor expenses for consultants
3918	Services	\$960			\$20,000	\$0	\$0	\$0	\$0	\$0			
3928	Spring H - COVID-19 Additional Costs		\$0	\$4,886		\$0	\$0		\$0	\$4,886	\$0	\$4,886	
3928	Materials - Pharmaceuticals	\$4,886			\$0	\$0	\$0	\$4,886	\$0	\$0			
3982	Administration Allocated Non-Cash		\$0	\$0		\$0	\$3,990		\$0	\$3,990	\$0	\$0	
3982	Administration Allocation Non-Cash	\$0			\$3,990	\$0	\$0	\$3,990	\$0	\$0			
3992	Administration Allocated - Cash		\$0	\$99,339		\$0	\$99,132		\$0	\$99,132	\$0	\$0	
3992	Administration Allocation - Cash	\$99,339			\$99,132	\$0	\$0	\$99,132	\$0	\$0			
012D	Spring Haven Depreciation		\$0	\$0		\$0	\$154,500		\$0	\$154,500	\$0	\$0	
012D	Asset Depreciation Buildings -Spring Haven	\$0			\$154,500	\$0	\$0	\$154,500	\$0	\$0			
013D	Spring Haven Depreciation		\$0	\$0		\$0	\$15,500		\$0	\$15,500	\$0	\$0	
013D	Asset Depreciation Buildings -Spring Haven	\$0			\$15,500	\$0	\$0	\$15,500	\$0	\$0			
Sub Total - SPRING HAVEN HOUSING OP/EXP		\$1,365,120	\$0	\$1,365,119	\$2,724,750	\$0	\$2,724,750	\$2,975,387	\$0	\$2,975,387	(\$60,386)	\$311,023	
OPERATING INCOME													
4003	Spring Haven Resident Rent		(\$298,812)	\$0		(\$500,000)	\$0		(\$500,000)	\$0	\$0	\$0	\$0
4003	Fees & Charges	(\$298,812)			(\$500,000)	\$0	\$0	(\$500,000)	\$0	\$0			
4013	Spring Haven - Personal Care Grant Subsidy		(\$1,217,342)	\$0		(\$1,600,000)	\$0		(\$2,000,000)	\$0	(\$400,000)		\$0 Increase in personal care subsidy
4013	Personal Care Grant	(\$1,217,342)			(\$1,600,000)	\$0	\$0	(\$2,000,000)	\$0	\$0			
1395	INTEREST ON UNPAID BONDS		(\$40,060)	\$0		(\$29,000)	\$0		(\$50,000)	\$0	(\$21,000)		\$0 Increase in interest earned
1395	Interest	(\$40,060)			(\$29,000)	\$0	\$0	(\$50,000)	\$0	\$0			
4143	Miscellaneous Income		(\$42,471)	\$0		(\$2,500)	\$0		(\$42,471)	\$0	(\$39,971)		\$0 Increase in reimbursed CoVid expenses incurred
4143	Other Revenue - Reimbursed COVID expenses	(\$42,471)			(\$2,500)	\$0	\$0	(\$42,471)	\$0	\$0			
4023	Spring Haven Donations		\$0	\$0		(\$3,000)	\$0		(\$3,000)	\$0	\$0	\$0	\$0
4023	Contributions & donations	\$0			(\$3,000)	\$0	\$0	(\$3,000)	\$0	\$0			
4303	Spring H - Grant - Security		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
4303	Non-Operating Grants	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - SPRING HAVEN HOUSING OP/INC		(\$1,598,685)	(\$1,598,685)	\$0	(\$2,134,500)	(\$2,134,500)	\$0	(\$2,595,471)	(\$2,595,471)	\$0	(\$460,971)	\$0	
Total - SPRING HAVEN HOUSING		(\$1,598,685)	(\$1,598,685)	\$1,365,119	\$590,250	(\$2,134,500)	\$2,724,750	\$379,916	(\$2,595,471)	\$2,975,387	(\$521,357)	\$311,023	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY			
STAFF HOUSING													
OPERATING EXPENDITURE													
3768	Staff Housing Building Maintenance		\$0	\$23,173		\$0	\$14,550		\$0	\$49,030	\$0	\$34,480	Increase in wages, overheads and plant costs, increase in pest control expenses. Increase in materials for general maintenance expenses.
3768	Wages - Staff Housing	\$4,733	\$0	\$0	\$3,000	\$0	\$0	\$5,000	\$0	\$0			
3768	Labour Overheads	\$6,863	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0			
3768	Plant Operating Costs	\$1,009	\$0	\$0	\$0	\$0	\$0	\$1,200	\$0	\$0			
3768	Materials	\$5,544	\$0	\$0	\$10,000	\$0	\$0	\$30,000	\$0	\$0			
3768	Utilities - Gas	\$774	\$0	\$0	\$200	\$0	\$0	\$1,580	\$0	\$0			
3768	Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3768	Services - Pest Control	\$4,250	\$0	\$0	\$1,350	\$0	\$0	\$4,250	\$0	\$0			
3768	Other Expenses - DFES ESL Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3769	Staff Housing - Operating Expenses		\$0	\$19,294		\$0	\$30,857		\$0	\$32,938	\$0	\$2,081	Increase in wages and electricity expenses.
3769	Wages - Staff Housing	\$1,297	\$0	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0			
3769	Materials	\$88	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0			
3769	Utilities - Electricity	\$5,402	\$0	\$0	\$8,905	\$0	\$0	\$10,805	\$0	\$0			
3769	Utilities - Water	\$6,674	\$0	\$0	\$14,125	\$0	\$0	\$13,350	\$0	\$0			
3769	Insurance Premiums	\$5,833	\$0	\$0	\$6,177	\$0	\$0	\$5,833	\$0	\$0			
3769	Other Expenses - DFES ESL Charge	\$0	\$0	\$0	\$650	\$0	\$0	\$650	\$0	\$0			
3764	Staff Housing - Ground Maint. Various		\$0	\$9,719		\$0	\$6,728		\$0	\$13,400	\$0	\$6,672	Increase in wages, overheads and plant costs.
3764	Wages - Staff Housing Grounds	\$3,531	\$0	\$0	\$2,100	\$0	\$0	\$4,500	\$0	\$0			
3764	Labour Overheads	\$5,121	\$0	\$0	\$2,898	\$0	\$0	\$6,800	\$0	\$0			
3764	Materials	\$236	\$0	\$0	\$900	\$0	\$0	\$900	\$0	\$0			
3764	Plant Operating Costs	\$831	\$0	\$0	\$830	\$0	\$0	\$1,200	\$0	\$0			
3774	Loss on Sale of Asset (Housing)		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3774	Loss	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
3770	Loan Guarantee Fee L135 & L140		\$0	\$0		\$0	\$8,485		\$0	\$8,485	\$0	\$0	
3770	Other Expenses	\$0		\$8,485		\$0	\$0	\$8,485	\$0	\$0			
3771	Staff Housing Loan Interest		\$0	\$14,016		\$0	\$27,739		\$0	\$27,739	\$0	\$0	
3771	Interest on Loan 140	\$6,890		\$13,521		\$0	\$0	\$13,521	\$0	\$0			
3771	Interest on Loan 135	\$826		\$1,575		\$0	\$0	\$1,575	\$0	\$0			
3771	Interest on Loan 148	\$6,300		\$12,643		\$0	\$0	\$12,643	\$0	\$0			
011D	Housing Depreciation		\$0	\$0		\$0	\$95,520		\$0	\$95,520	\$0	\$0	
011D	Asset Depreciation	\$0		\$95,520		\$0	\$0	\$95,520	\$0	\$0			
Sub Total - STAFF HOUSING OP/EXP		\$66,202	\$0	\$66,203	\$183,879	\$0	\$183,879	\$227,112	\$0	\$227,112	\$0	\$43,233	
OPERATING INCOME													
3703	Residential Rent - Staff		(\$26,609)	\$0		(\$105,000)	\$0		(\$53,220)	\$0	\$0	\$51,780	Trends indicate lower rental income.
3703	Rental Charges	(\$26,609)	\$0	\$0	(\$105,000)	\$0	\$0	(\$53,220)	\$0	\$0			
Sub Total - STAFF HOUSING OP/INC		(\$26,609)	(\$26,609)	\$0	(\$105,000)	(\$105,000)	\$0	(\$53,220)	(\$53,220)	\$0	\$0	\$51,780	
Total - STAFF HOUSING		\$39,593	(\$26,609)	\$66,203	\$78,879	(\$105,000)	\$183,879	\$173,892	(\$53,220)	\$227,112	\$0	\$95,013	

SHIRE OF KOJONUP								BUDGET REVIEW PROJECTIONS					
BUDGET REVIEW REPORT								30 JUNE 2024					
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
HOUSING OTHER													
OPERATING EXPENDITURE													
4062	Loton Close ILU's Building Maint		\$0	\$9,012		\$0	\$12,700		\$0	\$15,566	\$0	\$2,866	Increase in wages allocation. Increase in contractor expenses for plumbing and building maintenance, and for replacement floor coverings.
4062	Salaries & Wages - ILU Maint	\$342			\$0			\$400	\$0	\$0			
4062	Materials	\$1,283			\$8,000	\$0	\$0	\$8,000	\$0	\$0			
4062	Services - Painting	\$4,400			\$4,000	\$0	\$0	\$4,000	\$0	\$0			
4062	Services - Plumbing Repairs	\$1,466			\$0			\$1,466	\$0	\$0			
4062	Services - Building Repairs	\$755			\$0			\$755	\$0	\$0			
4062	Services - Floor Coverings	\$245			\$0			\$245	\$0	\$0			
4062	Services - General	\$0			\$0			\$0	\$0	\$0			
4062	Other Expenses - DFES ESL Charge	\$0			\$700			\$700	\$0	\$0			
4064	Loton Close ILU's Grounds Maint		\$0	\$2,292		\$0	\$9,664		\$0	\$8,614	(\$1,050)	\$0	Increase in Plant Costs.
4064	Salaries & Wages - ILU Grounds Maint	\$881			\$2,800	\$0	\$0	\$1,600	\$0	\$0			
4064	Labour Overheads	\$1,278			\$3,864	\$0	\$0	\$3,864	\$0	\$0			
4064	Plant Operating Costs	\$100			\$0	\$0	\$0	\$150	\$0	\$0			
4064	Materials	\$33			\$2,600	\$0	\$0	\$2,600	\$0	\$0			
4064	Other Expenses	\$0			\$400	\$0	\$0	\$400	\$0	\$0			
4065	Loton Close ILU's Utilities		\$0	\$15,355		\$0	\$35,810		\$0	\$31,825	(\$3,985)	\$0	Decrease in water expenses
4065	Utilities - Electricity	\$10,656			\$22,025	\$0	\$0	\$22,025	\$0	\$0			
4065	Utilities - Water	\$4,699			\$13,785	\$0	\$0	\$9,800	\$0	\$0			
4066	Loton Close ILU's Insurance		\$0	\$8,810		\$0	\$7,883		\$0	\$8,810	\$0	\$927	Increase in insurance premium
4066	Insurance Premiums - Property	\$8,810			\$7,883	\$0	\$0	\$8,810	\$0	\$0			
4202	J Sullivan Units Building Maintenance		\$0	\$11,011		\$0	\$14,637		\$0	\$16,637	\$0	\$2,000	Increase in contractor expenses for bathroom renovation
4202	Materials	\$83			\$7,000	\$0	\$0	\$5,000	\$0	\$0			
4202	Services - Bathroom renovation	\$10,928			\$7,200	\$0	\$0	\$11,200	\$0	\$0			
4202	Services - General	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
4202	Other Expenses - DFES ESL Charge	\$0			\$437	\$0	\$0	\$437	\$0	\$0			
4204	J Sullivan Units Grounds Maintenance		\$0	\$2,703		\$0	\$7,260		\$0	\$3,850	(\$3,410)	\$0	Decrease in wages and overheads allocations.
4204	Salaries & Wages	\$178			\$2,000	\$0	\$0	\$500	\$0	\$0			
4204	Labour Overheads	\$258			\$2,760	\$0	\$0	\$850	\$0	\$0			
4204	Materials	\$447			\$500	\$0	\$0	\$500	\$0	\$0			
4204	Materials - Reticulation Units 4 & 6	\$1,800			\$1,800	\$0	\$0	\$1,800	\$0	\$0			
4204	Other Expenses	\$20			\$200	\$0	\$0	\$200	\$0	\$0			
4205	J Sullivan Units Utilities		\$0	\$3,363		\$0	\$10,745		\$0	\$8,800	(\$1,945)	\$0	Decrease in water consumption expenses
4205	Utilities - Water	\$3,363			\$10,745	\$0	\$0	\$8,800	\$0	\$0			
4206	J Sullivan Units Insurance		\$0	\$2,039		\$0	\$3,530		\$0	\$2,039	(\$1,491)	\$0	Decrease in insurance premium
4206	Insurance Premiums - Property	\$2,039			\$3,530	\$0	\$0	\$2,039	\$0	\$0			
4254	Interest Paid on Loans		\$0	\$6,876		\$0	\$13,218		\$0	\$13,218	\$0	\$0	
4254	Interest on Loan 135	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
4254	Interest on Loan 139	\$119			\$209	\$0	\$0	\$209	\$0	\$0			
4254	Interest on Loan 138	\$5,926			\$11,449	\$0	\$0	\$11,449	\$0	\$0			
4254	Interest on Loan 144	\$415			\$780	\$0	\$0	\$780	\$0	\$0			
4254	Interest on Loan 145	\$415			\$780	\$0	\$0	\$780	\$0	\$0			
4255	Loan Guarantee Fee (Housing Other)		\$0	\$0		\$0	\$7,620		\$0	\$7,620	\$0	\$0	
4255	Other Expenses	\$0			\$7,620	\$0	\$0	\$7,620	\$0	\$0			
4232	Bagg Street Units Operating		\$0	\$2,979		\$0	\$1,816		\$0	\$3,400	\$0	\$1,584	Increase in wages & overheads.
4232	Salaries & Wages	\$1,188			\$700	\$0	\$0	\$1,300	\$0	\$0			
4232	Labour Overheads	\$1,722			\$966	\$0	\$0	\$1,950	\$0	\$0			
4232	Materials	\$69			\$150	\$0	\$0	\$150	\$0	\$0			

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
4256	GROH - Building Maintenance		\$0	\$6,688		\$0	\$6,315		\$0	\$9,771	\$0	\$3,456	Increase in materials and services expenses.
4256	Salaries & Wages	\$68			\$0	\$0	\$0	\$100	\$0	\$0			
4256	Labour Overheads	\$99			\$0	\$0	\$0	\$150	\$0	\$0			
4256	Materials	\$2,909			\$3,000	\$0	\$0	\$3,000	\$0	\$0			
4256	Services	\$4,620			\$1,500	\$0	\$0	\$4,620	\$0	\$0			
4256	Insurance Premiums	\$1,901			\$1,815	\$0	\$0	\$1,901	\$0	\$0			
Sub Total - HOUSING OTHER OP/EXP		\$73,515	\$0	\$71,128	\$131,198	\$0	\$131,198	\$130,150	\$0	\$130,150	(\$11,881)	\$10,833	
OPERATING INCOME													
4083	Loton Close ILU's Rent		(\$80,637)	\$0		(\$166,920)	\$0		(\$166,920)	\$0	\$0	\$0	
4083	Rent	(\$80,637)	\$0	\$0	(\$166,920)	\$0	\$0	(\$166,920)	\$0	\$0			
4103	Loton Close ILU's - Power Recoups		(\$8,968)	\$0		(\$15,000)	\$0		(\$15,000)	\$0	\$0	\$0	
4103	Contributions & Donation	(\$8,968)			(\$15,000)	\$0	\$0	(\$15,000)	\$0	\$0			
4203	J Sullivan Units - Rent		(\$18,980)	\$0		(\$37,000)	\$0		(\$37,000)	\$0	\$0	\$0	
4203	Rent	(\$18,980)			(\$37,000)	\$0	\$0	(\$37,000)	\$0	\$0			
4243	GROH - Rent		(\$68,027)	\$0		(\$135,000)	\$0		(\$135,000)	\$0	\$0	\$0	
4243	Rent	(\$68,027)			(\$135,000)	\$0	\$0	(\$135,000)	\$0	\$0			
Sub Total - HOUSING OTHER OP/INC		(\$176,612)	(\$176,612)	\$0	(\$353,920)	(\$353,920)	\$0	(\$353,920)	(\$353,920)	\$0	\$0	\$0	
Total - HOUSING OTHER		(\$103,097)	(\$176,612)	\$71,128	(\$222,722)	(\$353,920)	\$131,198	(\$223,770)	(\$353,920)	\$130,150	(\$11,881)	\$10,833	
Total - HOUSING		(\$63,504)	(\$1,801,906)	\$1,502,450	\$446,407	(\$2,593,420)	\$3,039,827	\$330,038	(\$3,002,611)	\$3,332,649	(\$533,238)	\$416,869	

SHIRE OF KOJONUP		BUDGET REVIEW REPORT		Details By function Under The Following Programme Titles		And Type Of Activities Within The Programme		BUDGET REVIEW PROJECTIONS		30 JUNE 2024		PROJECTED VARIANCE	
ACCOUNT	JOB	Total Calculation Column	31 DECEMBER 2023 Income	Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
COMMUNITY AMENITIES													
SANITATION - HOUSEHOLD REFUSE													
OPERATING EXPENDITURE													
5022	Refuse Collection - Kerbside		\$0	\$39,142		\$0	\$77,000		\$0	\$77,000	\$0	\$0	
5022	Services	\$39,142			\$77,000	\$0	\$0	\$77,000	\$0	\$0			
5012	Refuse Site Maintenance		\$0	\$600		\$0	\$8,660		\$0	\$3,900	(\$4,760)		\$0 Decrease in wages, overheads and plant cost allocations
5012	Salaries and Wages	\$0			\$2,000	\$0	\$0	\$500	\$0	\$0			
5012	Labour Overheads	\$0			\$2,760	\$0	\$0	\$1,000	\$0	\$0			
5012	Materials	\$0			\$300	\$0	\$0	\$300	\$0	\$0			
5012	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
5012	Other Expenses - Access Gratuity	\$600			\$600	\$0	\$0	\$600	\$0	\$0			
5012	Plant Operating Costs	\$0			\$3,000	\$0	\$0	\$1,500	\$0	\$0			
5013	Refuse Site Rehabilitation		\$0	\$131		\$0	\$3,314		\$0	\$3,314	\$0	\$0	
5013	Salaries and Wages	\$53			\$300	\$0	\$0	\$300	\$0	\$0			
5013	Labour Overheads	\$78			\$414	\$0	\$0	\$414	\$0	\$0			
5013	Materials	\$0			\$600	\$0	\$0	\$600	\$0	\$0			
5013	Services	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
5013	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
5002	Recycling Depot/Transfer Stn - Contract		\$0	\$82,728		\$0	\$108,738		\$0	\$164,756	\$0	\$56,018	Increase in tipping fees
5002	Materials - Landfill Licence	\$790			\$0	\$0	\$0	\$790	\$0	\$0			
5002	Insurance Premiums	\$236			\$293	\$0	\$0	\$236	\$0	\$0			
5002	Services - Tfr Station Mgmt Fees	\$51,865			\$103,445	\$0	\$0	\$103,730	\$0	\$0			
5002	Services - SoK Refuse Site Tip Fees	\$29,838			\$5,000	\$0	\$0	\$60,000	\$0	\$0			
5122	Recycling Collection - Kerbside		\$0	\$32,708		\$0	\$69,370		\$0	\$69,370	\$0	\$0	
5122	Services	\$32,708		\$0	\$69,370	\$0	\$0	\$69,370	\$0	\$0			
5142	Recycling Education		\$0	\$675		\$0	\$600		\$0	\$675	\$0	\$75	Increase in recycling calendar expenses
5142	Other Expenses	\$675		\$0	\$600	\$0	\$0	\$675	\$0	\$0			
5123	Waste Management Planning		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
5123	Materials & Contracts	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0			
014D	Depreciation (Sch 10)		\$0	\$0		\$0	\$4,290		\$0	\$4,290	\$0	\$0	
014D	Asset Depreciation (Sch 10)	\$0		\$0	\$4,290	\$0	\$0	\$4,290	\$0	\$0			
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$155,985	\$0	\$155,984	\$271,972	\$0	\$271,972	\$323,305	\$0	\$323,305	(\$4,760)	\$56,093	
OPERATING INCOME													
5023	Collection Charges - Kerbside		(\$284,560)	\$0		(\$267,445)	\$0		(\$284,560)	\$0	(\$17,115)	\$0	Increase in refuse collection fees
5023	Fees & charges	(\$284,560)	\$0	\$0	(\$267,445)	\$0	\$0	(\$284,560)	\$0	\$0			
5033	Recycling/Transfer Station Rental		\$0	\$0		(\$2,300)	\$0		(\$2,300)	\$0	\$0	\$0	
5033	Fees & charges	\$0		\$0	(\$2,300)	\$0	\$0	(\$2,300)	\$0	\$0			
5103	TIPPING FEES/BIN HIRE		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
5103	Fees & charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0			
5183	Sale of Recyclables		\$0	\$0		(\$1,000)	\$0		(\$1,000)	\$0	\$0	\$0	
5183	Fees & charges	\$0		\$0	(\$1,000)	\$0	\$0	(\$1,000)	\$0	\$0			
010P	Profit on Sale of asset		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
010P	Profit on Disposal of Asset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$284,560)	(\$284,560)	\$0	(\$270,745)	(\$270,745)	\$0	(\$287,860)	(\$287,860)	\$0	(\$17,115)	\$0	
Total - SANITATION HOUSEHOLD REFUSE		(\$128,575)	(\$284,560)	\$155,984	\$1,227	(\$270,745)	\$271,972	\$35,445	(\$287,860)	\$323,305	(\$21,875)	\$56,093	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
SANITATION OTHER													
OPERATING EXPENDITURE													
5027	Verge Pick Up - Hard Waste		\$0	\$0		\$0	\$30,000		\$0	\$0	(\$30,000)		\$0 Hard waste pick up not taking place this year
5027	Materials	\$0			\$30,000	\$0	\$0	\$0	\$0	\$0			
5251	Street Bins Collection - Contract		\$0	\$18,639		\$0	\$39,600		\$0	\$37,280	(\$2,320)		\$0 Decrease in contract collection expenses
5251	Services	\$18,639			\$39,600	\$0	\$0	\$37,280	\$0	\$0			
5252	Street Bins Collection		\$0	\$0		\$0	\$254		\$0	\$254	\$0	\$0	
5252	Salaries and Wages	\$0			\$90	\$0	\$0	\$90	\$0	\$0			
5252	Labour Overheads	\$0			\$124	\$0	\$0	\$124	\$0	\$0			
5252	Plant Operating Costs	\$0			\$40	\$0	\$0	\$40	\$0	\$0			
5262	Repair Street Bins		\$0	\$174		\$0	\$200		\$0	\$200	\$0	\$0	
5262	Materials	\$174			\$200	\$0	\$0	\$200	\$0	\$0			
5263	Drum Muster		\$0	\$0		\$0	\$5,000		\$0	\$5,000	\$0	\$0	
5263	Services	\$0			\$5,000	\$0	\$0	\$5,000	\$0	\$0			
5264	Transport of Waste & Loader Hire		\$0	\$32,322		\$0	\$62,240		\$0	\$64,650	\$0	\$2,410	Increase in transport costs
5264	Services	\$32,322			\$62,240	\$0	\$0	\$64,650	\$0	\$0			
5265	Bulk Bin Hire Expenses		\$0	\$0		\$0	\$2,780		\$0	\$2,780	\$0	\$0	
5265	Services	\$0			\$2,780	\$0	\$0	\$2,780	\$0	\$0			
5266	Bulk Bin Removal Expenses		\$0	\$0		\$0	\$22,195		\$0	\$22,195	\$0	\$0	
5266	Services - removal and emptying costs	\$0			\$22,195	\$0	\$0	\$22,195	\$0	\$0			
Sub Total - SANITATION OTHER OP/EXP		\$51,135	\$0	\$51,135	\$162,269	\$0	\$162,269	\$132,359	\$0	\$132,359	(\$32,320)	\$2,410	
OPERATING INCOME													
5103	Tip Fees		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
5103	Fees & charges	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
5303	Litter Infringements		\$0	\$0		(\$200)	\$0		(\$200)	\$0	\$0	\$0	
5303	Fines & Penalties	\$0			(\$200)	\$0	\$0	(\$200)	\$0	\$0			
5304	Drum Muster Reimbursement Income		\$0	\$0		(\$5,000)	\$0		(\$5,000)	\$0	\$0	\$0	
5304	Reimbursements	\$0			(\$5,000)	\$0	\$0	(\$5,000)	\$0	\$0			
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	\$0	(\$5,200)	(\$5,200)	\$0	(\$5,200)	(\$5,200)	\$0	\$0	\$0	
Total - SANITATION OTHER		\$51,135	\$0	\$51,135	\$157,069	(\$5,200)	\$162,269	\$127,159	(\$5,200)	\$132,359	(\$32,320)	\$2,410	

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE			
BUDGET REVIEW REPORT Details By function Under The Following Programme Titles And Type Of Activities Within The Programme			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY	
ACCOUNT	JOB													
SEWERAGE														
OPERATING EXPENDITURE														
026D	Sewer Depreciation Sch 10		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0		
026D	Asset Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
5090	Liquid Waste Pond - Maintenance		\$0	\$652		\$0	\$1,370		\$0	\$1,370	\$0	\$0		
5090	Materials - Liquid Waste Licence Fee DWER	\$652	\$0	\$0	\$1,370	\$0	\$0	\$1,370	\$0	\$0				
Sub Total - SEWERAGE OP/EXP		\$652	\$0	\$652	\$1,370	\$0	\$1,370	\$1,370	\$0	\$1,370	\$0	\$0		
OPERATING INCOME														
5190	Liquid Waste Disposal Fees		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0		
5190	Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Sub Total - SEWERAGE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total - SEWERAGE		\$652	\$0	\$652	\$1,370	\$0	\$1,370	\$1,370	\$0	\$1,370	\$0	\$0		

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	PROJECTED VARIANCE FAVOURABLE UNFAVOURABLE COMMENTARY				
PROTECTION OF THE ENVIRONMENT												
OPERATING EXPENDITURE												
5619	Southern Dirt Contribution		\$0 \$15,000		\$0 \$15,000		\$0 \$15,000	\$0 \$15,000	\$0 \$0			
5619	Other Expenses - Contrib to Souther Dirt	\$15,000		\$15,000	\$0 \$0	\$15,000	\$0 \$0	\$0 \$0				
5612	NRM Office Expenses		\$0 \$0		\$0 \$300		\$0 \$300	\$0 \$300	\$0 \$0			
5612	Materials & Contracts	\$0		\$300	\$0 \$0	\$300	\$0 \$0	\$0 \$0				
5616	NRM - Salaries & Wages/Consultancy Fees		\$0 \$2,818		\$0 \$15,000		\$0 \$17,273	\$0 \$17,273	\$0 \$2,273	Increase in wages allocation		
5616	Salaries and Wages	\$2,273		\$0	\$0 \$0	\$2,273	\$0 \$0	\$0 \$0				
5616	Materials & Contracts	\$545		\$15,000	\$0 \$0	\$15,000	\$0 \$0	\$0 \$0				
5689	NRM - Superannuation		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0			
5689	Employee Costs - Superannuation	\$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0				
5601	NRM Vehicle Costs		\$0 \$0		\$0 \$730		\$0 \$0	\$0 \$0	(\$730)	\$0 Budget allocation not required		
5601	Services	\$0		\$730	\$0 \$0	\$0	\$0 \$0	\$0 \$0				
5614	NRM - Grant Expenditure		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0			
5614	Materials	\$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0				
5681	Noxious Weeds		\$0 \$2,717		\$0 \$3,486		\$0 \$3,980	\$0 \$3,980	\$0 \$494	Increase in wages and plant cost allocations.		
5681	Salaries and Wages	\$953		\$700	\$0 \$0	\$953	\$0 \$0	\$0 \$0				
5681	Labour Overheads	\$903		\$966	\$0 \$0	\$966	\$0 \$0	\$0 \$0				
5681	Materials	\$0		\$1,200	\$0 \$0	\$1,200	\$0 \$0	\$0 \$0				
5681	Plant Operating Costs	\$861		\$620	\$0 \$0	\$861	\$0 \$0	\$0 \$0				
5684	Landcare Publications		\$0 \$0		\$0 \$500		\$0 \$500	\$0 \$500	\$0 \$0			
5684	Materials	\$0		\$500	\$0 \$0	\$500	\$0 \$0	\$0 \$0				
5686	NRM - Enviromental Reserve M'ment		\$0 \$10,302		\$0 \$9,407		\$0 \$14,800	\$0 \$14,800	\$0 \$5,393	Increase in seedling purchases and weed control expenses		
5686	Salaries and Wages	\$0		\$675	\$0 \$0	\$500	\$0 \$0	\$0 \$0				
5686	Labour Overheads	\$0		\$932	\$0 \$0	\$932	\$0 \$0	\$0 \$0				
5686	Materials - Seedlings	\$6,250		\$2,500	\$0 \$0	\$6,250	\$0 \$0	\$0 \$0				
5686	Services - Weed spray control	\$2,233		\$5,000	\$0 \$0	\$5,000	\$0 \$0	\$0 \$0				
5686	Services - Weed removal	\$1,818		\$0	\$0 \$0	\$1,818	\$0 \$0	\$0 \$0				
5686	Other Expenses	\$0		\$300	\$0 \$0	\$300	\$0 \$0	\$0 \$0				
5687	Reserve Clean Up		\$0 \$0		\$0 \$7,590		\$0 \$7,590	\$0 \$7,590	\$0 \$0			
5687	Salaries and Wages	\$0		\$500	\$0 \$0	\$500	\$0 \$0	\$0 \$0				
5687	Labour Overheads	\$0		\$690	\$0 \$0	\$690	\$0 \$0	\$0 \$0				
5687	Services	\$0		\$5,000	\$0 \$0	\$5,000	\$0 \$0	\$0 \$0				
5687	Plant Operating Costs	\$0		\$1,400	\$0 \$0	\$1,400	\$0 \$0	\$0 \$0				
5722	NRM - State NRM Grant Expenditure		\$0 \$49,941		\$0 \$69,000		\$0 \$69,000	\$0 \$69,000	\$0 \$0			
5722	Materials	\$49,941		\$69,000	\$0 \$0	\$69,000	\$0 \$0	\$0 \$0				
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan		\$0 \$0		\$0 \$10,000		\$0 \$10,000	\$0 \$10,000	\$0 \$0			
5723	Materials	\$0		\$5,000	\$0 \$0	\$5,000	\$0 \$0	\$0 \$0				
5723	Services	\$0		\$5,000	\$0 \$0	\$5,000	\$0 \$0	\$0 \$0				
5734	NRM - Future Drought Fund Grant Exp.		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0			
5734	Services	\$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0				
5752	Administration Allocation Cash		\$0 \$13,245		\$0 \$19,826		\$0 \$19,826	\$0 \$19,826	\$0 \$0			
5752	Administration Allocated Cash	\$13,245		\$19,826	\$0 \$0	\$19,826	\$0 \$0	\$0 \$0				
5742	Administration Allocation Non-Cash		\$0 \$0		\$0 \$1,995		\$0 \$1,995	\$0 \$1,995	\$0 \$0			
5742	Administration Allocated Non-Cash	\$0		\$1,995	\$0 \$0	\$1,995	\$0 \$0	\$0 \$0				
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$94,022	\$0 \$94,023	\$152,834	\$0 \$152,834	\$160,264	\$0 \$160,264	\$0 \$160,264	(\$730)	\$8,160		
OPERATING INCOME												
5603	NRM Grants		\$0 \$0		\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0			
5603	Operating Grants	\$0		\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0				
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0			
Total - PROTECTION OF THE ENVIRONMENT		\$94,022	\$0 \$94,023	\$152,834	\$0 \$152,834	\$160,264	\$0 \$160,264	\$0 \$160,264	(\$730)	\$8,160		

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE				
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS		30 JUNE 2024				
Details By function Under The Following Programme Titles			Income	Expense		Income	Expense		Income	Expense	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB														
TOWN PLANNING AND REGIONAL DEVELOPMENT															
OPERATING EXPENDITURE															
5842	Town Planning Expenses		\$0	\$11,517		\$0	\$30,000		\$0	\$30,000	\$0	\$0			
5842	Services - Contract Planning	\$11,517	\$0	\$0	\$30,000	\$0	\$0	\$30,000	\$0	\$0					
5872	Superannuation		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0			
5872	Superannuation Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
5882	Insurances		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0			
5882	Insurance Premiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
5922	TPS Review		\$0	\$0		\$0	\$25,000		\$0	\$25,000	\$0	\$0			
5922	Materials & Contracts	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0	\$0					
5923	Town Planning Consultants		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0			
5923	Materials & Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
5954	Municipal Heritage Review		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0			
5954	Materials & Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
5952	Town Planning Legal Costs		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0			
5952	Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
5962	Administration Allocated Cash		\$0	\$6,623		\$0	\$59,479		\$0	\$59,479	\$0	\$0			
5962	Administration Allocation Cash	\$6,623	\$0	\$0	\$59,479	\$0	\$0	\$59,479	\$0	\$0					
5832	Administration Allocated Non-Cash		\$0	\$0		\$0	\$798		\$0	\$798	\$0	\$0			
5832	Administration Allocation Non-Cash	\$0	\$0	\$0	\$798	\$0	\$0	\$798	\$0	\$0					
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$18,140	\$0	\$18,140	\$115,277	\$0	\$115,277	\$115,277	\$0	\$115,277	\$0	\$0			
OPERATING INCOME															
5973	Planning Fees		(\$2,446)	\$0		(\$4,500)	\$0		(\$4,500)	\$0	\$0	\$0			
5973	Planning Fees	(\$2,446)	\$0	\$0	(\$4,500)	\$0	\$0	(\$4,500)	\$0	\$0					
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$2,446)	(\$2,446)	\$0	(\$4,500)	(\$4,500)	\$0	(\$4,500)	(\$4,500)	\$0	\$0	\$0			
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$15,694	(\$2,446)	\$18,140	\$110,777	(\$4,500)	\$115,277	\$110,777	(\$4,500)	\$115,277	\$0	\$0			

SHIRE OF KOJONUP								BUDGET REVIEW PROJECTIONS		PROJECTED VARIANCE			
BUDGET REVIEW REPORT			ACTUAL		Total	ADOPTED BUDGET		Projection	30 JUNE 2024				
Details By function Under The Following Programme Titles			31 DECEMBER 2023		Calculation	2023-2024		Calculation					
And Type Of Activities Within The Programme		Total	Income	Expense	Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB	Column											
COMMUNITY AMENITIES - CEMETERIES													
OPERATING EXPENDITURE													
5999	Cemetery Digital Database		\$0	\$0		\$0	\$800		\$0	\$800	\$0	\$0	
5999	Other Expenses	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
6001	Cemetery - Grave Digging		\$0	\$21,912		\$0	\$33,966		\$0	\$33,966	\$0	\$0	
6001	Salaries and Wages - Grave Digging	\$7,442			\$10,700	\$0	\$0	\$10,700	\$0	\$0			
6001	Labour Overheads	\$10,791			\$14,766	\$0	\$0	\$14,766	\$0	\$0			
6001	Materials	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
6001	Plant operating costs	\$3,679			\$6,500	\$0	\$0	\$6,500	\$0	\$0			
6006	Kojonup Cemetery - Niche Wall Maint		\$0	\$62		\$0	\$1,986		\$0	\$1,986	\$0	\$0	
6006	Salaries and Wages - Niche Wall	\$9			\$700	\$0	\$0	\$700	\$0	\$0			
6006	Labour Overheads	\$13			\$966	\$0	\$0	\$966	\$0	\$0			
6006	Materials	\$40			\$100	\$0	\$0	\$100	\$0	\$0			
6006	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6006	Plant operating costs	\$0			\$220	\$0	\$0	\$220	\$0	\$0			
6002	Kojonup Cemetery - Grounds Maint		\$0	\$8,351		\$0	\$20,040		\$0	\$15,992	(\$4,048)		\$0 Decrease in wages, overheads and plant cost allocations
6002	Salaries and Wages - Cemetery Grounds	\$1,198			\$4,500	\$0	\$0	\$2,500	\$0	\$0			
6002	Labour Overheads	\$1,653			\$6,210	\$0	\$0	\$4,500	\$0	\$0			
6002	Materials	\$1,917			\$1,600	\$0	\$0	\$1,917	\$0	\$0			
6002	Services	\$2,775			\$130	\$0	\$0	\$2,775	\$0	\$0			
6002	Utilities - Water	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
6002	Plant operating costs	\$808			\$6,800	\$0	\$0	\$3,500	\$0	\$0			
6000	Kojonup Cemetery - Trees		\$0	\$0		\$0	\$2,140		\$0	\$1,890	(\$250)		\$0 Decrease in wages allocation
6000	Salaries and Wages - Cemetery Trees	\$0			\$500	\$0	\$0	\$250	\$0	\$0			
6000	Labour Overheads	\$0			\$690	\$0	\$0	\$690	\$0	\$0			
6000	Materials	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
6000	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6000	Plant operating costs	\$0			\$150	\$0	\$0	\$150	\$0	\$0			
6012	Boscabel Cemetery - Grounds Maint		\$0	\$285		\$0	\$576		\$0	\$608	\$0	\$32	Increase in Plant cost allocations
6012	Salaries and Wages	\$103			\$200	\$0	\$0	\$200	\$0	\$0			
6012	Labour Overheads	\$150			\$276	\$0	\$0	\$276	\$0	\$0			
6012	Materials	\$0			\$100	\$0	\$0	\$100	\$0	\$0			
6012	Plant operating costs	\$32			\$0	\$0	\$0	\$32	\$0	\$0			
6014	Muradup Cemetery - Grounds Maintenance		\$0	\$1,006		\$0	\$6,498		\$0	\$2,950	(\$3,548)		\$0 Decrease in wages, overheads and plant cost allocations
6014	Salaries and Wages - Muradup Cemetery	\$272			\$2,100	\$0	\$0	\$500	\$0	\$0			
6014	Labour Overheads	\$283			\$2,898	\$0	\$0	\$950					
6014	Materials	\$0			\$600	\$0	\$0	\$600	\$0	\$0			
6014	Plant operating costs	\$451			\$900	\$0	\$0	\$900	\$0	\$0			
015D	Community Amenities Buildings Depreciation		\$0	\$0		\$0	\$36,395		\$0	\$36,395	\$0	\$0	
015D	Asset Depreciation Buildings	\$0			\$36,395	\$0	\$0	\$36,395	\$0	\$0			
027D	Cemetery Depreciation		\$0	\$0		\$0	\$0		\$0	\$300	\$0	\$300	
027D	Asset Depreciation	\$0			\$0	\$0	\$0	\$300	\$0	\$0			
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$31,616	\$0	\$31,615	\$102,401	\$0	\$102,401	\$94,887	\$0	\$94,887	(\$7,846)	\$332	
OPERATING INCOME													
6013	Cemetery Fees (Inc Gst)		(\$3,375)	\$0		(\$18,000)	\$0		(\$8,000)	\$0	\$0	\$10,000	Trends show decrease in cemetery fees
6013	Burial Fees	(\$3,375)			(\$18,000)	\$0	\$0	(\$8,000)	\$0	\$0			
6023	Cemetery Fees Licences (Not Inc Gst)		(\$1,370)	\$0		(\$500)	\$0		(\$1,370)	\$0	(\$870)	\$0	Increase in fees for monument licences
6023	Fees & Charges	(\$1,370)			(\$500)	\$0	\$0	(\$1,370)	\$0	\$0			
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$4,745)	(\$4,745)	\$0	(\$18,500)	(\$18,500)	\$0	(\$9,370)	(\$9,370)	\$0	(\$870)	\$10,000	
Total - COMMUNITY AMENITIES CEMETERIES		\$26,871	(\$4,745)	\$31,615	\$83,901	(\$18,500)	\$102,401	\$85,517	(\$9,370)	\$94,887	(\$8,716)	\$10,332	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER												
OPERATING EXPENDITURE												
6042	Harrison Place Conveniences - Maint		\$0	\$135		\$0	\$250		\$0	\$250	\$0	\$0
6042	Materials	\$135		\$250	\$0	\$0	\$250	\$0	\$0			
6044	Harrison Place Conveniences - Cleaning		\$0	\$8,850		\$0	\$9,840	\$0	\$12,029	\$0	\$2,189	Increase in wages and overheads allocations.
6044	Salaries and Wages - Public Conveniences	\$3,749		\$3,000	\$0	\$0	\$3,749	\$0	\$0			
6044	Labour Overheads	\$4,608		\$4,140	\$0	\$0	\$5,342	\$0	\$0			
6044	Materials - Cleaning products	\$255		\$850	\$0	\$0	\$850	\$0	\$0			
6044	Materials - Hygiene Services	\$0		\$400	\$0	\$0	\$400	\$0	\$0			
6044	Services	\$238		\$0	\$0	\$0	\$238	\$0	\$0			
6044	Utilities	\$0		\$1,100	\$0	\$0	\$1,100	\$0	\$0			
6044	Insurance	\$0		\$350	\$0	\$0	\$350	\$0	\$0			
6044	Plant operating costs	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
6024	Curly Wig - Building Maintenance		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6024	Materials	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
6024	Insurance - Property	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
6034	CWA - Building Maintenance		\$0	\$822		\$0	\$2,985	\$0	\$2,375	(\$610)	\$0	Decrease in materials expenses
6034	Materials	\$0		\$1,000	\$0	\$0	\$500	\$0	\$0			
6034	Services	\$21		\$520	\$0	\$0	\$520	\$0	\$0			
6034	Utilities - Electricity	\$369		\$1,010	\$0	\$0	\$900	\$0	\$0			
6034	Insurance - Property	\$432		\$455	\$0	\$0	\$455	\$0	\$0			
6052	Town Street & Park Seating		\$0	\$0		\$0	\$1,928	\$0	\$1,628	(\$300)	\$0	Decrease in wages allocation
6052	Salaries and Wages	\$0		\$600	\$0	\$0	\$300	\$0	\$0			
6052	Labour Overheads	\$0		\$828	\$0	\$0	\$828	\$0	\$0			
6052	Materials	\$0		\$300	\$0	\$0	\$300	\$0	\$0			
6052	Plant operating costs	\$0		\$200	\$0	\$0	\$200	\$0	\$0			
6054	Townscape Plan		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6054	Materials	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
6112	Community Resource Centre / Telecentre		\$0	\$1,813		\$0	\$2,413	\$0	\$3,257	\$0	\$844	Increase in insurance premiums.
6112	Utilities - Water	\$969		\$2,315	\$0	\$0	\$2,315	\$0	\$0			
6112	Insurance - Property	\$844		\$0	\$0	\$0	\$844	\$0	\$0			
6112	Other Expenditure - DFES ESL	\$0		\$98	\$0	\$0	\$98	\$0	\$0			
6132	Community Bus Maintenance		\$0	\$464		\$0	\$1,950	\$0	\$1,950	\$0	\$0	\$0
6132	Salaries and Wages	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
6132	Insurance	\$0		\$250	\$0	\$0	\$250	\$0	\$0			
6132	Plant operating costs	\$464		\$1,700	\$0	\$0	\$1,700	\$0	\$0			
6144	Loan Guarantee Fee - Loan 146		\$0	\$0		\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0
6144	Other Expenses - Guarantee Fees	\$0		\$2,000	\$0	\$0	\$2,000	\$0	\$0			
6142	Administration Allocated Non-Cash		\$0	\$0		\$0	\$1,995	\$0	\$1,995	\$0	\$0	\$0
6142	Administration Allocation Non-Cash	\$0		\$1,995	\$0	\$0	\$1,995	\$0	\$0			
6152	Administration Allocated Cash		\$0	\$14,901		\$0	\$59,479	\$0	\$59,479	\$0	\$0	\$0
6152	Administration Allocation Cash	\$14,901		\$59,479	\$0	\$0	\$59,479	\$0	\$0			
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$26,985	\$0	\$26,984	\$0	\$82,840	\$84,963	\$0	\$84,963	(\$910)	\$3,033	
OPERATING INCOME												
6133	Community Bus Hire		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6133	Fees & Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER			\$0	\$26,984	\$82,840	\$0	\$82,840	\$84,963	\$0	\$84,963	(\$910)	\$3,033

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense		Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT									PROJECTIONS				
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme									30 JUNE 2024		Income	Expense	
ACCOUNT	JOB								Income	Expense	Income	Expense	Income
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT													
OPERATING EXPENDITURE													
6062	Salaries and Wages	\$1,669		\$0	\$0	\$0	\$0	\$0	\$0				
6064	Men's Shed - Building Maintenance		\$0	\$255	\$0	\$1,249		\$0	\$1,249	\$0	\$0		
6064	Materials	\$0		\$500	\$0	\$0	\$500	\$0	\$0				
6064	Services - Fire Equipment Servicing	\$80		\$500	\$0	\$0	\$500	\$0	\$0				
6064	Utilities - Water	\$9		\$75	\$0	\$0	\$75	\$0	\$0				
6064	Insurance	\$166		\$174	\$0	\$0	\$174	\$0	\$0				
6154	Employee Costs	\$74		\$0	\$0	\$0	\$0	\$0	\$0				
6154	Labour Overheads	\$84		\$0	\$0	\$0							
6154	Materials	(\$955)		\$0	\$0	\$0	\$0	\$0	\$0				
6154	Services	\$198		\$0	\$0	\$0	\$0	\$0	\$0				
6154	Other Expenses	\$8		\$0	\$0	\$0	\$0	\$0	\$0				
6172	SMALL GRANT EXPENDITURE		\$0	\$8,031	\$0	\$0		\$0	\$8,031	\$0	\$8,031	Increase in small grant expenses	
6172	Materials	\$8,031		\$0	\$0	\$0	\$8,031	\$0	\$0				
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$9,365	\$0	\$8,286	\$1,249	\$1,249	\$9,280	\$0	\$9,280	\$0	\$8,031		
OPERATING INCOME													
6045	LR&CIP Grant - Mens Shed		\$0	\$0	(\$739,833)	\$0		(\$739,833)	\$0	\$0	\$0		
6045	Non-Operating Grant - LRCI 3 Bal	\$0		(\$140,295)	\$0	\$0	(\$140,295)	\$0	\$0				
6045	Non-Operating Grant - Contract Liability 2nd Instal	\$0		(\$234,705)	\$0	\$0	(\$234,705)	\$0	\$0				
6045	Non-Operating Grant - Contract Liability	\$0		(\$364,833)	\$0	\$0	(\$364,833)	\$0	\$0				
6123	Events - Ticket Sales and Misc Revenue		(\$41)	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
6123	Fees & Charges	(\$41)		\$0	\$0	\$0	\$0	\$0	\$0				
6143	LotteryWest Grant - Mens Shed		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
6143	Non-Operating Grant	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
6173	SMALL GRANTS		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0		
6173	Operating Grants	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		(\$41)	(\$41)	\$0	(\$739,833)	(\$739,833)	\$0	(\$739,833)	(\$739,833)	\$0	\$0	\$0	
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$9,324	(\$41)	\$8,286	(\$738,584)	(\$739,833)	\$1,249	(\$730,553)	(\$739,833)	\$9,280	\$0	\$8,031	
Total - COMMUNITY AMENITIES		\$69,123	(\$291,793)	\$386,818	(\$148,566)	(\$1,038,778)	\$890,212	(\$125,058)	(\$1,046,763)	\$921,705	(\$64,551)	\$88,059	

SHIRE OF KOJONUP										BUDGET REVIEW PROJECTIONS		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			ACTUAL		Total	ADOPTED BUDGET		Projection						
Details By function Under The Following Programme Titles			31 DECEMBER 2023		Calculation	2023-2024		Calculation	30 JUNE 2024					
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY	
RECREATION & CULTURE														
PUBLIC HALL & CIVIC CENTRES														
OPERATING EXPENDITURE														
6202	Memorial Hall - Cleaning & Operations		\$0	\$13,347		\$0	\$27,270		\$0	\$20,414	(\$6,856)		\$0 Decrease in insurance premiums.	
6202	Salaries & Wages - Memorial Hall Cleaning	\$756			\$4,500	\$0	\$0	\$1,500	\$0	\$0				
6202	Labour Overheads	\$1,095			\$6,210	\$0	\$0	\$3,000	\$0	\$0				
6202	Materials - Cleaning products	\$453			\$2,000	\$0	\$0	\$2,000	\$0	\$0				
6202	Services - Hygiene Services	\$504			\$750	\$0	\$0	\$750	\$0	\$0				
6202	Services - Carpet Cleaning	\$600			\$600	\$0	\$0	\$600	\$0	\$0				
6202	Services - Rangehood Servicing	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0				
6202	Utilities - Water	\$1,658			\$2,735	\$0	\$0	\$2,735	\$0	\$0				
6202	Insurance	\$8,829			\$9,425	\$0	\$0	\$8,829	\$0	\$0				
6202	Plant Operating Costs	\$0			\$50	\$0	\$0	\$0	\$0	\$0				
	RSL Hall - Cleaning & Operations					\$0	\$10,320		\$0	\$5,418			Decrease in wages, overheads and plant cost allocations	
6212			\$0	\$1,666							(\$4,902)		\$0	
6212	Salaries & Wages - RSL hall Cleaning	\$58			\$2,900	\$0	\$0	\$500	\$0	\$0				
6212	Labour Overheads	\$84			\$4,002	\$0	\$0	\$1,500	\$0	\$0				
6212	Materials - Cleaning products	\$416			\$500	\$0	\$0	\$500	\$0	\$0				
6212	Services - Hygiene Services	\$265			\$490	\$0	\$0	\$490	\$0	\$0				
6212	Utility Charges	\$0			\$600	\$0	\$0	\$600	\$0	\$0				
6212	Property Insurance	\$844			\$1,778	\$0	\$0	\$1,778	\$0	\$0				
6212	Plant Operating Costs	\$0			\$50	\$0	\$0	\$50	\$0	\$0				
6214	Memorial Hall - Building Maintenance		\$0	\$2,765		\$0	\$13,750		\$0	\$14,310	\$0	\$560	Increase in wages and overheads allocations	
6214	Salaries & Wages - Memorial Hall Maint	\$397			\$0	\$0	\$0	\$400	\$0	\$0				
6214	Labour Overheads	\$575			\$0	\$0	\$0	\$575	\$0	\$0				
6214	Materials	\$0			\$10,000	\$0	\$0	\$9,000	\$0	\$0				
6214	Services - Fire Equipment Servicing	\$53			\$150	\$0	\$0	\$150	\$0	\$0				
6214	Services - Electrical Repairs	\$0			\$800	\$0	\$0	\$800	\$0	\$0				
6214	Services - Building Maintenance Repairs	\$583			\$0	\$0	\$0	\$585	\$0	\$0				
6214	Utilities - Electricity	\$1,157			\$2,800	\$0	\$0	\$2,800	\$0	\$0				
6214	Property Insurance	\$0			\$0	\$0	\$0	\$0	\$0	\$0				
6216	Mobrup Hall - Building Expenses		\$0	\$72		\$0	\$0		\$0	\$72	\$0	\$72	Increase in insurance premiums.	
6216	Property Insurance	\$72			\$0	\$0	\$0	\$72	\$0	\$0				
6218	Muradup Hall - Building Expenses		\$0	\$1,355		\$0	\$2,005		\$0	\$1,934	(\$71)		\$0 Decrease in insurance premiums.	
6218	Materials	\$0			\$500	\$0	\$0	\$500	\$0	\$0				
6218	Services - Fire Equipment Servicing	\$21			\$100	\$0	\$0	\$100	\$0	\$0				
6218	Utility Charges	\$0			\$0	\$0	\$0	\$0	\$0	\$0				
6218	Property Insurance	\$1,334			\$1,405	\$0	\$0	\$1,334	\$0	\$0				
6219	Qualeup Hall - Building Expenses		\$0	\$16		\$0	\$349		\$0	\$349	\$0	\$0		
6219	Materials	\$0			\$250	\$0	\$0	\$250	\$0	\$0				
6219	Services - Fire Equipment Servicing	\$15			\$30	\$0	\$0	\$30	\$0	\$0				
6219	Electricity	\$0			\$0	\$0	\$0	\$0	\$0	\$0				
6219	Property Insurance	\$0			\$69	\$0	\$0	\$69	\$0	\$0				
	Memorial Hall - Grounds Maintenance					\$0	\$7,048		\$0	\$4,050			Decrease in wages, overheads and plant cost allocations	
6224			\$0	\$1,851							(\$2,998)		\$0	
6224	Salaries & Wages - Memorial Grounds Maint	\$0			\$2,100	\$0	\$0	\$500	\$0	\$0				
6224	Labour Overheads	\$0			\$2,898	\$0	\$0	\$1,500	\$0	\$0				
6224	Materials - General	\$15			\$350	\$0	\$0	\$350	\$0	\$0				
6224	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0				
6224	Other Expenses - DFES ESL charge	\$0			\$400	\$0	\$0	\$400	\$0	\$0				
6224	Plant Operating Costs	\$0			\$1,300	\$0	\$0	\$1,300	\$0	\$0				
6227	Boscabel Hall - Building Expenses		\$0	\$16		\$0	\$784		\$0	\$784	\$0	\$0		
6227	Materials	\$0			\$500	\$0	\$0	\$500	\$0	\$0				
6227	Services - Fire Equipment Servicing	\$16			\$100	\$0	\$0	\$100	\$0	\$0				
6227	Insurance	\$0			\$184	\$0	\$0	\$184	\$0	\$0				
6227	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0				

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	All Halls - Cutlery & Crockery					\$0	\$2,000		\$0	\$1,000			Decrease in materials expenses for purchase of crockery
6232			\$0	\$0							(\$1,000)		\$0 & cutlery
6232	Materials	\$0			\$2,000	\$0	\$0	\$1,000	\$0	\$0			
6324	RSL Hall - Building Maintenance		\$0	\$935		\$0	\$3,160		\$0	\$3,160	\$0	\$0	
6324	Materials	\$138			\$500	\$0	\$0	\$500	\$0	\$0			
6324	Services - Fire Equipment Servicing	\$32			\$150	\$0	\$0	\$150	\$0	\$0			
6324	Utilities - Electricity	\$523			\$1,280	\$0	\$0	\$1,280	\$0	\$0			
6324	Utilities - Water	\$242			\$680	\$0	\$0	\$680	\$0	\$0			
6324	Property Insurance	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6324	Other Expenses - DFES ESL charge	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
6146	Interest on Loan - Loan 146 & 149		\$0	\$11,700		\$0	\$18,544		\$0	\$18,544	\$0	\$0	
6146	Interest on Loan 149	\$4,519			\$4,519	\$0	\$0	\$4,519	\$0	\$0			
6146	Interest on Loan 146	\$7,181			\$14,025	\$0	\$0	\$14,025	\$0	\$0			
6147	Loan Guarantee Fee - Loan 146 & 149		\$0	\$0		\$0	\$4,500		\$0	\$4,500	\$0	\$0	
6147	Other Expenses - Loan 146 & Loan 149	\$0			\$4,500	\$0	\$0	\$4,500	\$0	\$0			
016D	Public Halls Building Depreciation		\$0	\$0		\$0	\$62,875		\$0	\$62,875	\$0	\$0	
016D	Asset Depreciation Building	\$0			\$62,875	\$0	\$0	\$62,875	\$0	\$0			
	Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$32,435	\$0	\$33,722	\$152,605	\$0	\$152,605	\$137,410	\$0	\$137,410	(\$15,827)	\$632	
	OPERATING INCOME												
6203	Memorial Hall Rentals		(\$373)	\$0		(\$2,200)	\$0		(\$500)	\$0	\$0	\$1,700	Decrease in hire fees
6203	Rental on Hall	(\$373)			(\$2,200)	\$0	\$0	(\$500)	\$0	\$0			
6213	RSL Hall Rentals		(\$465)	\$0		(\$1,800)	\$0		(\$500)	\$0	\$0	\$1,300	Decrease in hire fees
6213	Rental on Hall	(\$465)			(\$1,800)	\$0	\$0	(\$500)	\$0	\$0			
6225	Lotteries Grants		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6225	Theatrical Society	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6243	Grant - LR&CIP (Harrison Place)		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6243	Non-Operating Grant				\$0	\$0	\$0	\$0	\$0	\$0			
6233	Grant - LR & CIP (Memorial Hall)		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6233	Non-Operating Grant				\$0	\$0	\$0	\$0	\$0	\$0			
017P	Profit on Sale of Assets		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
017P	Profit on Sale				\$0	\$0	\$0	\$0	\$0	\$0			
	Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$838)	(\$838)	\$0	(\$4,000)	(\$4,000)	\$0	(\$1,000)	(\$1,000)	\$0	\$0	\$3,000	
	Total - PUBLIC HALL & CIVIC CENTRES	\$31,597	(\$838)	\$33,722	\$148,605	(\$4,000)	\$152,605	\$136,410	(\$1,000)	\$137,410	(\$15,827)	\$3,632	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
OTHER RECREATION & SPORT												
OPERATING EXPENDITURE												
6362	Kojonup Springs Conveniences		\$0 \$9,448		\$0 \$17,907		\$0 \$17,462	(\$445)		\$0 Decrease in water consumption.		
6362	Salaries & Wages - Kojonup Springs Conveniences	\$3,291		\$5,800	\$0 \$0	\$5,800	\$0 \$0					
6362	Labour Overheads	\$4,679		\$8,004	\$0 \$0	\$8,004	\$0 \$0					
6362	Materials - cleaning products	\$285		\$1,100	\$0 \$0	\$940	\$0 \$0					
6362	Services - Plumbing Repairs	\$159		\$0	\$0 \$0	\$160	\$0 \$0					
6362	Services - Hygiene Services	\$265		\$650	\$0 \$0	\$650	\$0 \$0					
6362	Utilities - Electricity	\$400		\$960	\$0 \$0	\$960	\$0 \$0					
6362	Utilities - Water	\$369		\$1,295	\$0 \$0	\$850	\$0 \$0					
6362	Insurance	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6362	Other Expenses - DFES ESL Charge	\$0		\$98	\$0 \$0	\$98	\$0 \$0					
6364	Kojonup Springs Grounds Maintenance		\$0 \$3,925		\$0 \$11,902		\$0 \$10,900	(\$1,002)		\$0 Decrease in overheads allocation		
6364	Salaries & Wages	\$1,063		\$2,900	\$0 \$0	\$2,900	\$0 \$0					
6364	Labour Overheads	\$1,542		\$4,002	\$0 \$0	\$3,000	\$0 \$0					
6364	Materials - Chemicals & Fertiliser & general	\$496		\$2,500	\$0 \$0	\$2,500	\$0 \$0					
6364	Plant Operating Costs	\$824		\$2,500	\$0 \$0	\$2,500	\$0 \$0					
6372	Apex Park Conveniences - Operating		\$0 \$21,528		\$0 \$44,223		\$0 \$44,138	(\$85)		\$0 Decrease in insurance premiums		
6372	Salaries & Wages - Apex Park Conveniences	\$7,178		\$14,500	\$0 \$0	\$14,500	\$0 \$0					
6372	Labour Overheads	\$10,408		\$20,010	\$0 \$0	\$20,010	\$0 \$0					
6372	Materials - cleaning products	\$1,410		\$2,900	\$0 \$0	\$2,900	\$0 \$0					
6372	Services - Contingency	\$0		\$1,200	\$0 \$0	\$1,200	\$0 \$0					
6372	Services - Hygiene Services	\$806		\$1,350	\$0 \$0	\$1,350	\$0 \$0					
6372	Utilities - Electricity	\$805		\$3,150	\$0 \$0	\$3,150	\$0 \$0					
6372	Utilities - Water	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6372	Property Insurance	\$910		\$1,015	\$0 \$0	\$910	\$0 \$0					
6372	Other Expenses - DFES ESL Charge	\$0		\$98	\$0 \$0	\$98	\$0 \$0					
6372	Plant Operating Costs	\$11		\$0	\$0 \$0	\$20	\$0 \$0					
6373	Apex Park Conveniences - Building Maint		\$0 \$2,768		\$0 \$3,475		\$0 \$4,675	\$0	\$1,200	Increase in plumbing repairs expenses		
6373	Salaries & Wages - Apex Park Buildings	\$0		\$250	\$0 \$0	\$250	\$0 \$0					
6373	Labour Overheads	\$0		\$345	\$0 \$0	\$345	\$0 \$0					
6373	Materials	\$70		\$1,000	\$0 \$0	\$1,000	\$0 \$0					
6373	Services - Electrical Repairs	\$0		\$350	\$0 \$0	\$350	\$0 \$0					
6373	Services - Plumbing Repairs	\$2,678		\$1,500	\$0 \$0	\$2,700	\$0 \$0					
6373	Services - Contingency	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6373	Plant Operating Costs	\$0		\$30	\$0 \$0	\$30	\$0 \$0					
6374	Apex Park - Grounds Maint		\$0 \$22,763		\$0 \$48,960		\$0 \$48,858	(\$102)		\$0 Decrease in water consumption		
6374	Salaries & Wages - Apex Park Grounds	\$6,375		\$14,500	\$0 \$0	\$14,500	\$0 \$0					
6374	Labour Overheads	\$9,133		\$20,010	\$0 \$0	\$20,010	\$0 \$0					
6374	Materials	\$576		\$2,200	\$0 \$0	\$2,200	\$0 \$0					
6374	Services - General	\$2,058		\$1,600	\$0 \$0	\$2,200	\$0 \$0					
6374	Services - Plumbing Repairs	\$0		\$200	\$0 \$0	\$200	\$0 \$0					
6374	Services - Signage & concrete wheel stops	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6374	Services - Freight	\$447		\$0	\$0 \$0	\$450	\$0 \$0					
6374	Utilities - Water	\$1,132		\$3,615	\$0 \$0	\$2,500	\$0 \$0					
6374	Property Insurance	\$298		\$335	\$0 \$0	\$298	\$0 \$0					
6374	Other Expenses	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6374	Plant Operating Costs	\$2,744		\$6,500	\$0 \$0	\$6,500	\$0 \$0					
6382	Railway Reserve Conveniences		\$0 \$2,203		\$0 \$4,781		\$0 \$4,781	\$0	\$0			
6382	Materials	\$0		\$50	\$0 \$0	\$50	\$0 \$0					
6382	Services	\$0		\$150	\$0 \$0	\$150	\$0 \$0					
6382	Utilities - Electricity (Gordon St & Benn Pde)	\$730		\$1,795	\$0 \$0	\$1,795	\$0 \$0					
6382	Utilities - Water (Benn Pde)	\$1,473		\$2,136	\$0 \$0	\$2,136	\$0 \$0					
6382	Property Insurance	\$0		\$400	\$0 \$0	\$400	\$0 \$0					
6382	Other Expenses	\$0		\$250	\$0 \$0	\$250	\$0 \$0					

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS				
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme									30 JUNE 2024				
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
6392	Newstead Park - Grounds Maint		\$0	\$5,299		\$0	\$12,027		\$0	\$12,182	\$0	\$155	Increase in materials expenses
6392	Salaries & Wages - Newstead Park Grounds	\$1,268			\$2,900	\$0	\$0	\$2,900	\$0	\$0			
6392	Labour Overheads	\$1,838			\$4,002	\$0	\$0	\$4,002	\$0	\$0			
6392	Materials - General	\$555			\$400	\$0	\$0	\$555	\$0	\$0			
6392	Materials - play equipment replacement	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6392	Services	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
6392	Utilities - Water	\$677			\$1,925	\$0	\$0	\$1,925	\$0	\$0			
6392	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6392	Plant Operating Costs	\$961			\$2,300	\$0	\$0	\$2,300	\$0	\$0			
6394	Railway Reserve Grounds Maint		\$0	\$9,872		\$0	\$14,722		\$0	\$16,613	\$0	\$1,891	Increase in contractor expenses for tree pruning
6394	Salaries & Wages - Railway Reserve Grounds	\$1,647			\$3,400	\$0	\$0	\$3,400	\$0	\$0			
6394	Labour Overheads	\$2,219			\$4,692	\$0	\$0	\$4,692	\$0	\$0			
6394	Materials	\$235			\$800	\$0	\$0	\$800	\$0	\$0			
6394	Services - Tree pruning	\$2,295			\$1,500	\$0	\$0	\$2,295	\$0	\$0			
6394	Services - Weed Control	\$1,100			\$0	\$0	\$0	\$1,100	\$0	\$0			
6394	Services - Plumbing Repairs	\$80			\$0	\$0	\$0	\$100	\$0	\$0			
6394	Utility Charges	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6394	Property Insurance	\$901			\$1,005	\$0	\$0	\$901	\$0	\$0			
6394	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6394	Other Expenses - DFES ESL Charge	\$0			\$125	\$0	\$0	\$125	\$0	\$0			
6394	Plant Operating Costs	\$1,395			\$3,200	\$0	\$0	\$3,200	\$0	\$0			
6402	Sports Complex - Netball Conveniences		\$0	\$3,145		\$0	\$10,566		\$0	\$8,866	(\$1,700)	\$0	Decrease in wages allocation
6402	Salaries & Wages - Sports Complex netball conveniences	\$855			\$3,200	\$0	\$0	\$1,500	\$0	\$0			
6402	Labour Overheads	\$1,240			\$4,416	\$0	\$0	\$4,416	\$0	\$0			
6402	Materials - cleaning products	\$285			\$600	\$0	\$0	\$600	\$0	\$0			
6402	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6402	Utilities - Electricity	\$765			\$1,800	\$0	\$0	\$1,800	\$0	\$0			
6402	Property Insurance	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6402	Other Expenses - DFES ESL Charge	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
6402	Plant Operating Costs	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6403	Sports Complex - Netball Area Maint		\$0	\$1,355		\$0	\$1,126		\$0	\$2,336	\$0	\$1,210	Increase in contractor expenses for repairs to light pin.
6403	Salaries & Wages - Netball Area	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
6403	Labour Overheads	\$0			\$276	\$0	\$0	\$276	\$0	\$0			
6403	Materials	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
6403	Services	\$1,355			\$150	\$0	\$0	\$1,360	\$0	\$0			
6403	Utility Charges	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6403	Plant Operating Costs	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6404	Sports Complex - Grounds Maint		\$0	\$61,971		\$0	\$146,560		\$0	\$117,609	(\$28,951)	\$0	Decrease in wages, overheads and plant cost allocations. Increase in services expenses for synthetic turf and contract weed control
6404	Salaries & Wages - Sports Complex grounds	\$14,443			\$37,000	\$0	\$0	\$28,000	\$0	\$0			
6404	Labour Overheads	\$14,747			\$51,060	\$0	\$0	\$31,000	\$0	\$0			
6404	Materials	\$6,418			\$10,000	\$0	\$0	\$10,000	\$0	\$0			
6404	Services - Turf renovation	\$8,511			\$11,000	\$0	\$0	\$11,000	\$0	\$0			
6404	Services - Sand & cracker dust	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
6404	Services - Turf consultancy	\$2,161			\$3,500	\$0	\$0	\$3,500	\$0	\$0			
6404	Services - Synthetic Turf	\$5,564			\$0	\$0	\$0	\$5,564	\$0	\$0			
6404	Services - Weed control	\$1,545			\$0	\$0	\$0	\$1,545	\$0	\$0			
6404	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6404	Plant Operating Costs	\$8,582			\$32,000	\$0	\$0	\$25,000	\$0	\$0			
6408	Sports Complex - Conveniences		\$0	\$2,111		\$0	\$9,849		\$0	\$4,150	(\$5,699)	\$0	Decrease in wages, overheads and plant cost allocations.
6408	Salaries & Wages - Sports complec conveniences	\$513			\$3,550	\$0	\$0	\$1,250	\$0	\$0			
6408	Labour Overheads	\$744			\$4,899	\$0	\$0	\$1,500	\$0	\$0			
6408	Materials - cleaning products	\$589			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
6408	Services - Hygiene Services	\$265			\$400	\$0	\$0	\$400	\$0	\$0			
6408	Plant Operating Costs	\$0			\$0	\$0	\$0	\$0	\$0	\$0			

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
6412	Hillman Park - Grounds Maint		\$0 \$6,275		\$0 \$18,218		\$0 \$14,200			Decrease in wages, overheads and plant cost allocations.		
6412	Salaries & Wages - Hillman Park	\$2,156		\$6,100	\$0 \$0	\$4,000	\$0 \$0	(\$4,018)				
6412	Labour Overheads	\$3,070		\$8,418	\$0 \$0	\$6,500	\$0 \$0					
6412	Materials	\$120		\$500	\$0 \$0	\$500	\$0 \$0					
6412	Other Expenses	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6412	Plant Operating Costs	\$929		\$3,200	\$0 \$0	\$3,200	\$0 \$0					
6414	Sports Complex - Reticulation		\$0 \$624		\$0 \$18,170		\$0 \$8,350			Decrease in wages, overheads and plant cost allocations.		
6414	Salaries & Wages - Sports Complex Reticulation	\$249		\$6,500	\$0 \$0	\$1,500	\$0 \$0	(\$9,820)				
6414	Labour Overheads	\$362		\$8,970	\$0 \$0	\$4,500	\$0 \$0					
6414	Materials	\$0		\$1,100	\$0 \$0	\$1,100	\$0 \$0					
6414	Services	\$0		\$250	\$0 \$0	\$250	\$0 \$0					
6414	Plant Operating Costs	\$13		\$1,350	\$0 \$0	\$1,000	\$0 \$0					
6415	Oval Lighting		\$0 \$1,427		\$0 \$4,300		\$0 \$4,300	\$0	\$0			
6415	Utilities - Electricity	\$1,427		\$2,925	\$0 \$0	\$2,925	\$0 \$0					
6415	Services - Electrical Repairs	\$0		\$275	\$0 \$0	\$275	\$0 \$0					
6415	Services - Servicing of lights	\$0		\$1,100	\$0 \$0	\$1,100	\$0 \$0					
6422	Kojonup Bk (Piesse Park) - Grounds Maint		\$0 \$10,123		\$0 \$9,457		\$0 \$9,457	\$0	\$0			
6422	Salaries & Wages - Piesse Park Maint	\$2,772		\$2,650	\$0 \$0	\$2,650	\$0 \$0					
6422	Labour Overheads	\$3,682		\$3,657	\$0 \$0	\$3,657	\$0 \$0					
6422	Materials	\$84		\$1,050	\$0 \$0	\$1,050	\$0 \$0					
6422	Services - Weed control	\$1,545		\$0	\$0 \$0	\$0	\$0 \$0					
6422	Services - Tree pruning	\$375		\$100	\$0 \$0	\$100	\$0 \$0					
6422	Other Expenses	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6422	Plant Operating Costs	\$1,663		\$2,000	\$0 \$0	\$2,000	\$0 \$0					
6425	Sports Complex - Hockey Club Building		\$0 \$21		\$0 \$430		\$0 \$430	\$0	\$0			
6425	Materials	\$0		\$200	\$0 \$0	\$200	\$0 \$0					
6425	Services - Fire Equipment Servicing	\$0		\$200	\$0 \$0	\$200	\$0 \$0					
6425	Insurance	\$21		\$30	\$0 \$0	\$30	\$0 \$0					
6426	Services - LG Pro	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6434	Water - Turkey Nest Dam Maintenance		\$0 \$4,927		\$0 \$12,104		\$0 \$10,520			Decrease in wages, overheads and plant cost allocations. Increase in electrical repairs and electricity consumption		
6434	Salaries & Wages - Turkey Nest Dam Maint	\$958		\$3,300	\$0 \$0	\$2,000	\$0 \$0	(\$1,584)				
6434	Labour Overheads	\$1,390		\$4,554	\$0 \$0	\$3,000	\$0 \$0					
6434	Materials	\$123		\$850	\$0 \$0	\$850	\$0 \$0					
6434	Services - Weed control	\$500		\$500	\$0 \$0	\$500	\$0 \$0					
6434	Services - Electrical Repairs	\$539		\$0	\$0 \$0	\$540	\$0 \$0					
6434	Utilities - Electricity	\$1,339		\$1,950	\$0 \$0	\$2,680	\$0 \$0					
6434	Other Expenses	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6434	Plant Operating Costs	\$77		\$950	\$0 \$0	\$950	\$0 \$0					
6435	Water - Showgrounds Maint		\$0 \$5,946		\$0 \$2,745		\$0 \$7,545	\$0	\$4,800	Increase in contractor expenses for weed spraying		
6435	Salaries & Wages	\$279		\$750	\$0 \$0	\$550	\$0 \$0					
6435	Labour Overheads	\$404		\$1,035	\$0 \$0	\$1,035	\$0 \$0					
6435	Materials	\$114		\$600	\$0 \$0	\$600	\$0 \$0					
6435	Services - Weed control	\$5,000		\$100	\$0 \$0	\$5,100	\$0 \$0					
6435	Other Expenses	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
6435	Plant Operating Costs	\$148		\$260	\$0 \$0	\$260	\$0 \$0					
6436	Consultants - Other Rec		\$0 \$0		\$0 \$0		\$0 \$10,000	\$0	\$10,000	Increase in contractor expenses for consultant to compile precinct design		
6436	Services - Youth Precinct Design			\$0	\$0 \$0	\$10,000	\$0 \$0					

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS				
Details By function Under The Following Programme Titles									30 JUNE 2024				
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
6444	Muradup Townsite Grounds		\$0	\$3,059		\$0	\$9,007		\$0	\$9,007	\$0	\$0	
6444	Salaries & Wages - Muradup Townsite Maint	\$1,089			\$2,650	\$0	\$0	\$2,650	\$0	\$0			
6444	Labour Overheads	\$1,579			\$3,657	\$0	\$0	\$3,657	\$0	\$0			
6444	Materials	\$0			\$750	\$0	\$0	\$750	\$0	\$0			
6444	Services	\$0			\$100	\$0	\$0	\$100	\$0	\$0			
6444	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6444	Plant Operating Costs	\$391			\$1,850	\$0	\$0	\$1,850	\$0	\$0			
6446	Salaries & Wages	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6446	Materials - Staff Training	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6446	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6452	Playground Safety & Minor Upgrades		\$0	\$307		\$0	\$3,428		\$0	\$2,650	(\$778)	\$0	Decrease in wages and overheads allocations
6452	Salaries & Wages	\$0			\$600	\$0	\$0	\$300	\$0	\$0			
6452	Labour Overheads	\$0			\$828	\$0	\$0	\$350	\$0	\$0			
6452	Materials	\$307			\$500	\$0	\$0	\$500	\$0	\$0			
6452	Services - Playground equipment	\$0			\$1,250	\$0	\$0	\$1,250	\$0	\$0			
6452	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6452	Plant Operating Costs	\$0			\$250	\$0	\$0	\$250	\$0	\$0			
6454	Kojonup Town Entrances		\$0	\$1,696		\$0	\$4,670		\$0	\$4,000	(\$670)	\$0	Decrease in wages and overheads allocations
6454	Salaries & Wages - Town Entrances	\$591			\$1,500	\$0	\$0	\$1,200	\$0	\$0			
6454	Labour Overheads	\$858			\$2,070	\$0	\$0	\$1,700	\$0	\$0			
6454	Materials	\$45			\$450	\$0	\$0	\$450	\$0	\$0			
6454	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6454	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6454	Plant Operating Costs	\$202			\$650	\$0	\$0	\$650	\$0	\$0			
6474	Industrial Area Slashing & Spraying		\$0	\$1,545		\$0	\$2,633		\$0	\$2,678	\$0	\$45	
6474	Salaries & Wages - Industrial Area	\$0			\$350	\$0	\$0	\$350	\$0	\$0			
6474	Labour Overheads	\$0			\$483	\$0	\$0	\$483	\$0	\$0			
6474	Materials	\$1,545			\$1,500	\$0	\$0	\$1,545	\$0	\$0			
6474	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6474	Plant Operating Costs	\$0			\$300	\$0	\$0	\$300	\$0	\$0			
6477	Sports Complex - Utilities & Insurance		\$0	\$11,105		\$0	\$19,803		\$0	\$20,359	\$0	\$556	Increase in water consumption charges
6477	Utilities - Electricity	\$2,434			\$9,550	\$0	\$0	\$9,550	\$0	\$0			
6477	Utilities - Water	\$888			\$810	\$0	\$0	\$1,776	\$0	\$0			
6477	Property Insurance	\$7,783			\$8,193	\$0	\$0	\$7,783	\$0	\$0			
6477	Other Expenses - DFES ESL Charge	\$0			\$1,250	\$0	\$0	\$1,250	\$0	\$0			
6486	Rail Trails		\$0	\$0		\$0	\$12,145		\$0	\$7,000	(\$5,145)	\$0	Decrease in materials allocation for rail trail works
6486	Salaries & Wages - Rail Trail	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6486	Materials	\$0			\$12,145	\$0	\$0	\$7,000	\$0	\$0			
6486	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6486	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6492	Myrtle Benn Reserve		\$0	\$471		\$0	\$5,269		\$0	\$4,759	(\$510)	\$0	Decrease in plant cost allocations
6492	Salaries & Wages - Myrtle Benn Reserve	\$168			\$550	\$0	\$0	\$550	\$0	\$0			
6492	Labour Overheads	\$243			\$759	\$0	\$0	\$759	\$0	\$0			
6492	Materials	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
6492	Services - Contract spraying	\$0			\$1,750	\$0	\$0	\$1,750	\$0	\$0			
6492	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6492	Plant Operating Costs	\$60			\$2,010	\$0	\$0	\$1,500	\$0	\$0			
6494	Sundry Reserves		\$0	\$18,345		\$0	\$16,391		\$0	\$24,120	\$0		Increase in weed control expenses and tree pruning expenses
6494	Salaries & Wages - Sundry Reserves	\$2,334			\$3,500	\$0	\$0	\$3,500	\$0	\$0	\$0	\$7,729	
6494	Labour Overheads	\$3,015			\$4,830	\$0	\$0	\$4,830	\$0	\$0			
6494	Materials	\$97			\$2,500	\$0	\$0	\$2,500	\$0	\$0			
6494	Services - Weed control	\$4,463			\$500	\$0	\$0	\$4,465	\$0	\$0			
6494	Services - Tree pruning	\$4,465			\$0	\$0	\$0	\$4,465	\$0	\$0			
6494	Services - General	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6494	Utility Charges	\$0			\$100	\$0	\$0	\$100	\$0	\$0			
6494	Property Insurance	\$757			\$1,461	\$0	\$0	\$760	\$0	\$0			
6494	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6494	Plant Operating Costs	\$3,213			\$3,500	\$0	\$0	\$3,500	\$0	\$0			
6502	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			

SHIRE OF KOJONUP								BUDGET REVIEW					
BUDGET REVIEW REPORT								PROJECTIONS					
Details By function Under The Following Programme Titles								30 JUNE 2024					
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	Sports Complex - Cleaning					\$0	\$14,468		\$0	\$9,900			Decrease in wages, overheads and plant cost allocations
6552			\$0	\$4,159							(\$4,568)	\$0	
6552	Salaries & Wages - Sports Complex Cleaning	\$713			\$3,600	\$0	\$0	\$1,500	\$0	\$0			
6552	Labour Overheads	\$1,034			\$4,968	\$0	\$0	\$2,500	\$0	\$0			
6552	Materials	\$696			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
6552	Services - General	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
6552	Services - Carpet Cleaning	\$550			\$1,250	\$0	\$0	\$1,250	\$0	\$0			
6552	Services - Rangehood servicing	\$900			\$1,850	\$0	\$0	\$1,850	\$0	\$0			
6552	Services - Hygiene Services	\$265			\$400	\$0	\$0	\$400	\$0	\$0			
6552	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6552	Plant Operating Costs	\$0			\$100	\$0	\$0	\$100	\$0	\$0			
	Sports Complex - Building Maint					\$0	\$4,851		\$0	\$7,451			Increase in wages allocation. Increase in plumbing
6554			\$0	\$3,989							\$0	\$2,600	repairs.
6554	Salaries & Wages - Sports Complex Build Maint	\$1,738			\$200	\$0	\$0	\$1,740	\$0	\$0			
6554	Labour Overheads	\$0			\$276	\$0	\$0	\$276	\$0	\$0			
6554	Materials - General	\$392			\$550	\$0	\$0	\$550	\$0	\$0			
6554	Materials - Gas	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
6554	Materials - Replacement locks	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6554	Services - Plumbing Repairs	\$1,859			\$800	\$0	\$0	\$1,860	\$0	\$0			
6554	Services - Fire Equipment Servicing	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
6554	Services - Curtain chains and blinds	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6554	Services - Security Monitoring	\$0			\$525	\$0	\$0	\$525	\$0	\$0			
6554	Services - General	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
6558	Loan Guarantee Fee - Loans 136, 142, 143		\$0	\$0		\$0	\$10,900		\$0	\$10,900	\$0	\$0	
6558	Other Expenses - Loan Guarantee Fees	\$0			\$10,900	\$0	\$0	\$10,900	\$0	\$0			
6559	Recreation - Interest on Loans		\$0	\$26,276		\$0	\$52,015		\$0	\$52,015	\$0	\$0	
6559	Interest on Loan 134 - Sports Complex	\$4,908			\$9,800	\$0	\$0	\$9,800	\$0	\$0			
6559	Interest on Loan 136 - Complex Wall	\$620			\$1,192	\$0	\$0	\$1,192	\$0	\$0			
6559	Interest on Loan 143 - Netball courts & roof	\$19,246			\$38,108	\$0	\$0	\$38,108	\$0	\$0			
6559	Interest on Loan 142 - Oval Lighting	\$1,502			\$2,915	\$0	\$0	\$2,915	\$0	\$0			
6592	Skate Park		\$0	\$324		\$0	\$715		\$0	\$715	\$0	\$0	
6592	Salaries & Wages - Skate Park	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6592	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6592	Utilities - Electricity	\$324			\$715	\$0	\$0	\$715	\$0	\$0			
6592	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6592	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6792	Admin Allocation - Cash		\$0	\$12,914		\$0	\$39,653		\$0	\$39,653	\$0	\$0	
6792	Administration Allocation Cash	\$12,914			\$39,653	\$0	\$0	\$39,653	\$0	\$0			
7107	Polocrosse Works Requested		\$0	\$0		\$0	\$855		\$0	\$855	\$0	\$0	
7107	Salaries & Wages	\$0			\$250	\$0	\$0	\$250	\$0	\$0			
7107	Labour Overheads	\$0			\$345	\$0	\$0	\$345					
7107	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
7107	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
7107	Other Expenses	\$0			\$0	\$0	\$0	\$0					
7107	Plant Operating Costs	\$0			\$260	\$0	\$0	\$260	\$0	\$0			
017D	Other Sport Buildings Depreciation		\$0	\$0		\$0	\$343,685		\$0	\$343,685	\$0	\$0	
017D	Asset Depreciation Building	\$0			\$343,685	\$0	\$0	\$343,685	\$0	\$0			
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$259,895	\$0	\$259,922	\$932,010	\$0	\$932,010	\$897,119	\$0	\$897,119	(\$65,077)	\$30,186	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB		ACTUAL		Total	ADOPTED BUDGET		Projection	BUDGET REVIEW PROJECTIONS		PROJECTED VARIANCE		
		Calculation	31 DECEMBER 2023	Expense	Calculation	2023-2024	Expense	Calculation	30 JUNE 2024	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
		Column	Income		Column	Income		Column	Income				
OPERATING INCOME													
6463	Grant - Drought Communities (Netball Roof)		(\$100,000)	\$0		\$0	\$0		(\$100,000)	\$0	(\$100,000)		Additional grant funding received for prior year expenses
6463	Non-Operating Grant - Netball Roof	(\$100,000)	\$0	\$0	\$0	\$0	\$0	(\$100,000)	\$0	\$0			\$0 incurred.
6473	Grant - Rail Trails		(\$3,636)	\$0		\$0	\$0		(\$3,636)	\$0	(\$3,636)		\$0 Additional contributions from local governments
6473	Non-Operating Grant - Rail Trails	\$3,636	\$0	\$0	\$0	\$0	\$0	(\$3,636)	\$0	\$0			
6563	Reimbursement - Other Income		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
6513	Contrib-Foot Club Sports Complex		\$0	\$0		(\$4,800)	\$0		(\$4,800)	\$0	\$0	\$0	
6513	Contribution - Fees & Charges	\$0	\$0	\$0	(\$4,800)	\$0	\$0	(\$4,800)	\$0	\$0			
6523	Complex Bldg Fees		(\$3,355)	\$0		(\$3,400)	\$0		(\$3,355)	\$0	\$0	\$45	
6523	Contributions - Fees & Charges	(\$3,355)	\$0	\$0	(\$3,400)	\$0	\$0	(\$3,355)	\$0	\$0			
6533	Rec Ground Lease Fees		\$0	\$0		(\$3,000)	\$0		(\$3,000)	\$0	\$0	\$0	
6533	Lease Fees		\$0	\$0	(\$3,000)	\$0	\$0	(\$3,000)	\$0	\$0			
6553	Contribution-Dept Education - Oval		(\$36,796)	\$0		(\$25,000)	\$0		(\$36,796)	\$0	(\$11,796)		\$0 Increase in reimbursement for oval use
6553	Ed Dept Contribution	(\$36,796)	\$0	\$0	(\$25,000)	\$0	\$0	(\$36,796)	\$0	\$0			
6613	Non-Operating Grant			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
6623	Grant - CSRFF		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6623	Non-Operating Grant - Netball Courts	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6633	Grant - LR&CI Program		(\$32,007)	\$0		(\$44,411)	\$0		(\$44,411)	\$0	\$0	\$0	
6633	Non-Operating Grant - Netball Courts LRCI3 bal	(\$32,007)	\$0	\$0	(\$44,411)	\$0	\$0	(\$44,411)					
6633	Non-Operating Grant - Netball Courts Contract Liab	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0			
6643	Grant - Trails		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6643	Non-Operating Grant - Trails	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6663	Contribution - Apex Club		\$0	\$0		(\$26,000)	\$0		(\$26,000)	\$0	\$0	\$0	
6663	Contribution - Apex Club	\$0			(\$26,000)	\$0	\$0	(\$26,000)	\$0	\$0			
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$168,522)	(\$175,794)	\$0	(\$106,611)	(\$106,611)	\$0	(\$221,998)	(\$221,998)	\$0	(\$115,432)	\$45	
Total - OTHER RECREATION & SPORT		\$91,373	(\$175,794)	\$259,922	\$825,399	(\$106,611)	\$932,010	\$675,121	(\$221,998)	\$897,119	(\$180,509)	\$30,231	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
SWIMMING AREAS & BEACHES													
OPERATING EXPENDITURE													
6252	Building Maintenance		\$0	\$777		\$0	\$6,000		\$0	\$3,500	(\$2,500)		\$0 Decrease in contractor expenses provision
6252	Materials - General	\$0			\$1,700	\$0	\$0	\$1,700	\$0	\$0			
6252	Materials - Mobile Telephone expenses	\$777			\$1,800	\$0	\$0	\$1,800	\$0	\$0			
6252	Services - Chemical dosing system	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6252	Services - General	\$0			\$2,500	\$0	\$0	\$0	\$0	\$0			
6254	Consumables & Minor Expenses		\$0	\$376		\$0	\$1,500		\$0	\$1,500	\$0	\$0	
6254	Materials	\$323			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
6254	Services	\$53			\$500	\$0	\$0	\$500	\$0	\$0			
6257	Utilities & Telephone		\$0	\$3,745		\$0	\$29,865		\$0	\$29,865	\$0	\$0	
6257	Utilities - Electricity	\$1,062			\$15,340	\$0	\$0	\$15,340	\$0	\$0			
6257	Utilities - Water	\$2,683			\$14,525	\$0	\$0	\$14,525	\$0	\$0			
6258	Insurance		\$0	\$11,809		\$0	\$11,897		\$0	\$11,719	(\$178)		\$0 Decrease in insurance premium
6258	Insurance Premiums - Property	\$4,490			\$4,727	\$0	\$0	\$4,490	\$0	\$0			
6258	Insurance Premiums - Public Liability	\$2,046			\$2,046	\$0	\$0	\$2,046	\$0	\$0			
6258	Insurance Premiums - Mgmt Liability	\$2,288			\$2,288	\$0	\$0	\$2,288	\$0	\$0			
6258	Insurance Premiums - W/Comp	\$2,895			\$2,836	\$0	\$0	\$2,895	\$0	\$0			
6261	Maintenance - Pool Building		\$0	\$1,778		\$0	\$2,870		\$0	\$2,870	\$0	\$0	
6261	Materials	\$65			\$450	\$0	\$0	\$450	\$0	\$0			
6261	Services - Contingency	\$0			\$1,500	\$0	\$0	\$150	\$0	\$0			
6261	Services - Electrical Repairs	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
6261	Services - Plumbing Repairs	\$1,343			\$0	\$0	\$0	\$1,350	\$0	\$0			
6261	Services - Basketball hoop modification	\$369			\$0	\$0	\$0	\$0	\$0	\$0			
6261	Other Expenses - DFES ESL Charge	\$0			\$370	\$0	\$0	\$370	\$0	\$0			
6262	Grounds Maintenance		\$0	\$1,277		\$0	\$4,387		\$0	\$4,237	(\$150)		\$0 Decrease in wages allocation
6262	Salaries & Wages	\$441			\$1,150	\$0	\$0	\$1,000	\$0	\$0			
6262	Labour Overheads	\$513			\$1,587	\$0	\$0	\$1,587	\$0	\$0			
6262	Materials	\$213			\$750	\$0	\$0	\$750	\$0	\$0			
6262	Services - Plumbing annual service	\$0			\$250	\$0	\$0	\$250	\$0	\$0			
6262	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6262	Plant Operating Costs	\$109			\$650	\$0	\$0	\$650	\$0	\$0			
6264	Swimmin Pool - Chemicals		\$0	\$5,676		\$0	\$9,500		\$0	\$9,500	\$0	\$0	
6264	Materials	\$5,676			\$9,500	\$0	\$0	\$9,500	\$0	\$0			
6271	Non-Capital Purchases per 10yr Plan		\$0	\$0		\$0	\$1,500		\$0	\$1,500	\$0	\$0	
6271	Materials	\$0			\$1,500	\$0	\$0	\$1,500	\$0	\$0			
6272	Equipment Maintenance		\$0	\$2,607		\$0	\$7,800		\$0	\$7,800	\$0	\$0	
6272	Materials	\$255			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
6272	Services - Electrical Repairs	\$0			\$820	\$0	\$0	\$820	\$0	\$0			
6272	Services - SCBA Servicing	\$0			\$1,180	\$0	\$0	\$1,180	\$0	\$0			
6272	Services - Chlorine System Servicing	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
6272	Services - Contingency	\$2,352			\$3,000	\$0	\$0	\$3,000	\$0	\$0			
6274	Kiosk - COGS		\$0	\$1,931		\$0	\$3,500		\$0	\$3,500	\$0	\$0	
6274	Materials	\$1,931			\$3,500	\$0	\$0	\$3,500	\$0	\$0			
6352	Swimming Pool Salaries		\$0	\$32,616		\$0	\$51,633		\$0	\$51,633	\$0	\$0	
6352	Salaries & Wages - Swim Pool	\$32,616			\$51,633	\$0	\$0	\$51,633	\$0	\$0			
6353	Superannuation		\$0	\$1,669		\$0	\$5,619		\$0	\$3,200	(\$2,419)		\$0 Decrease in superannuation expenses
6353	Salaries & Wages	\$1,669			\$5,619	\$0	\$0	\$3,200	\$0	\$0			
6354	Conferences & Training		\$0	\$0		\$0	\$1,500		\$0	\$1,000	(\$500)		\$0 Decrease in conference expenses
6354	Salaries & Wages	\$0			\$1,500	\$0	\$0	\$1,000	\$0	\$0			
6356	Staff Housing Subsidy (S/Pool)		\$0	\$0		\$0	\$7,000		\$0	\$0	(\$7,000)		Budget allocation not required - internal charge raised for \$0 housing subsidy discontinued.
6356	Salaries & Wages	\$0			\$7,000	\$0	\$0	\$0	\$0	\$0			
6292	Administration Allocated Cash		\$0	\$6,623		\$0	\$39,653		\$0	\$39,653	\$0	\$0	
6292	Administration Allocation Cash	\$6,623			\$39,653	\$0	\$0	\$39,653	\$0	\$0			
050D	Depreciation Buildings		\$0	\$0		\$0	\$52,950		\$0	\$52,950	\$0	\$0	
050D	Asset Depreciation Buildings	\$0			\$52,950	\$0	\$0	\$52,950	\$0	\$0			
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$70,792	\$0	\$70,884	\$237,174	\$0	\$237,174	\$224,427	\$0	\$224,427	(\$12,747)	\$0	

SHIRE OF KOJONUP								BUDGET REVIEW				
BUDGET REVIEW REPORT								PROJECTIONS				
Details By function Under The Following Programme Titles								30 JUNE 2024				
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column			PROJECTED VARIANCE	
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE COMMENTARY
OPERATING INCOME												
6294	Pool Entry Fees		(\$7,211)	\$0		(\$8,000)	\$0		(\$8,000)	\$0	\$0	\$0
6294	Fees & charges	(\$7,211)	\$0	\$0	(\$8,000)	\$0	\$0	(\$8,000)	\$0	\$0		
6295	Pool Kiosk Sales		(\$2,190)	\$0		(\$5,000)	\$0		(\$4,200)	\$0	\$0	\$800 Decrease in kiosk sales
6295	Fees & charges	(\$2,190)	\$0	\$0	(\$5,000)	\$0	\$0	(\$4,200)	\$0	\$0		
6296	Pool Daily Entry Fees		(\$2,928)	\$0		(\$6,000)	\$0		(\$6,000)	\$0	\$0	\$0
6296	Fees & charges	(\$2,928)	\$0	\$0	(\$6,000)	\$0	\$0	(\$6,000)	\$0	\$0		
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$12,329)	(\$12,329)	\$0	(\$19,000)	(\$19,000)	\$0	(\$18,200)	(\$18,200)	\$0	\$0	\$800
Total - SWIMMING AREAS & BEACHES		\$58,463	(\$12,329)	\$70,884	\$218,174	(\$19,000)	\$237,174	\$206,227	(\$18,200)	\$224,427	(\$12,747)	\$800

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Total Calculation	ACTUAL 31 DECEMBER 2023		Total Calculation	ADOPTED BUDGET 2023-2024		Projection Calculation	PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
ACCOUNT	JOB	Column	Income	Expense	Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
TV & RADIO BROADCASTING & RETRANSMISSION													
OPERATING EXPENDITURE													
6752	Television Translator		\$0	\$39		\$0	\$77		\$0	\$39	(\$38)		\$0 Decrease in insurance premium
6752	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6752	Property Insurance	\$39			\$77	\$0	\$0	\$39	\$0	\$0			
6772	VHF Repeater Operating/Maintenance		\$0	\$0		\$0	\$250		\$0	\$250	\$0	\$0	
6772	Materials	\$0			\$250	\$0	\$0	\$250	\$0	\$0			
Sub Total - TV & RADIO RETRANSMISSION OP/EXP		\$39	0	\$39	\$327	\$0	\$327	\$289	\$0	\$289	(\$38)	\$0	
Total - TV & RADIO RETRANSMISSION		\$39	\$0	\$39	\$327	\$0	\$327	\$289	\$0	\$289	(\$38)	\$0	
LIBRARIES													
OPERATING EXPENDITURE													
6812	Library Salaries		\$0	\$40,077		\$0	\$89,127		\$0	\$89,127	\$0	\$0	
6812	Salaries & Wages - Libraries	\$40,077			\$89,127	\$0	\$0	\$89,127	\$0	\$0			
6842	Superannuation		\$0	\$4,632		\$0	\$13,563		\$0	\$9,500	(\$4,063)		\$0 Decrease in superannuation contributions
6842	Superannuation Library	\$4,632			\$13,563	\$0	\$0	\$9,500	\$0	\$0			
6852	Emp Insurances (Lib)		\$0	\$2,985		\$0	\$2,836		\$0	\$2,985	\$0	\$149	Increase in workers compensation premium
6852	Insurance Premiums - W/Comp	\$2,985			\$2,836	\$0	\$0	\$2,985	\$0	\$0			
6862	Conference & Training (Lib)		\$0	\$0		\$0	\$1,000		\$0	\$1,000	\$0	\$0	
6862	Salaries & Wages	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6862	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6862	Other Expenses	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
6882	Library Operating Expenses		\$0	\$369		\$0	\$3,000		\$0	\$3,000	\$0	\$0	
6882	Materials	\$369			\$3,000	\$0	\$0	\$3,000	\$0	\$0			
6892	Lib Software Licencing		\$0	\$3,964		\$0	\$1,850		\$0	\$3,964	\$0	\$2,114	Increase in library software licence
6892	Services	\$3,964			\$1,850	\$0	\$0	\$3,964	\$0	\$0			
6902	Library Resource Purchases		\$0	\$213		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
6902	Materials	\$213			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
6903	Library Regional Activity Plan Contribution		\$0	\$1,908		\$0	\$4,400		\$0	\$4,400	\$0	\$0	
6903	Services	\$1,908			\$4,400	\$0	\$0	\$4,400	\$0	\$0			
6907	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
6942	Administration Allocated Cash		\$0	\$6,623		\$0	\$19,826		\$0	\$19,826	\$0	\$0	
6942	Administration Allocation Cash	\$6,623			\$19,826	\$0	\$0	\$19,826	\$0	\$0			
6952	Administration Allocated Non-Cash		\$0	\$0		\$0	\$1,995		\$0	\$1,995	\$0	\$0	
6952	Administration Allocation Non-Cash	\$0			\$1,995	\$0	\$0	\$1,995	\$0	\$0			
6982	Seniors Week Grant Expenses		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6982	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - LIBRARIES OP/EXP		\$60,771	\$0	\$60,770	\$139,597	\$0	\$139,597	\$137,797	\$0	\$137,797	(\$4,063)	\$2,263	
OPERATING INCOME													
6963	Library Fines & Penalties - Lost Books		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6963	cost of lost books	\$0	\$0	\$0		\$0	\$0		\$0	\$0			
6973	Sundry Income		(\$38)	\$0		(\$20)	\$0		(\$20)	\$0	\$0	\$0	
6973	Other Revenue	(\$38)	\$0	\$0	(\$20)	\$0	\$0	(\$20)	\$0	\$0			
6983	Seniors Week Grant		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
6983	Other Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
6993	Operating Grant		\$0	\$0		\$0	\$0		\$0	\$0			
Sub Total - LIBRARIES OP/INC		(\$38)	(\$38)	\$0	(\$20)	(\$20)	\$0	(\$20)	(\$20)	\$0	\$0	\$0	
Total - LIBRARIES		\$60,733	(\$38)	\$60,770	\$139,577	(\$20)	\$139,597	\$137,777	(\$20)	\$137,797	(\$4,063)	\$2,263	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
HERITAGE & OTHER CULTURE												
OPERATING EXPENDITURE												
7002	Historical Society - Donation		\$0	\$0	\$0	\$0	\$0	\$0	\$0			
7002	Materials	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
7012	Historical Soc. Rooms		\$0	\$37	\$0	\$125	\$0	\$125	\$0			
7012	Utilities - Water	\$37		\$125	\$0	\$0	\$125	\$0	\$0			
7022	Old Military Barracks		\$0	\$92	\$0	\$2,986	\$0	\$2,986	\$0			
7022	Materials - Contingency	\$76		\$2,000	\$0	\$0	\$2,000	\$0	\$0			
7022	Insurance Premiums - Property	\$0		\$696	\$0	\$0	\$696	\$0	\$0			
7022	Services - Fire Equipment Servicing	\$16		\$40	\$0	\$0	\$40	\$0	\$0			
7022	Services - Gutter Cleaning	\$0		\$250	\$0	\$0	\$250	\$0	\$0			
7024	Old Post Office - Building Maintenance		\$0	\$849	\$0	\$4,083	\$0	\$4,044		(\$39)	\$0	Decrease in insurance premiums
7024	Materials	\$7		\$2,000	\$0	\$0	\$2,000	\$0	\$0			
7024	Services - General	\$0		\$1,000	\$0	\$0	\$1,000	\$0	\$0			
7024	Services - Fire Equipment Servicing	\$16		\$50	\$0	\$0	\$50	\$0	\$0			
7024	Utilities - Water	\$102		\$270	\$0	\$0	\$270	\$0	\$0			
7024	Insurance Premiums	\$724		\$763	\$0	\$0	\$724	\$0	\$0			
7032	Elverd Cottage - Building Mtce		\$0	\$1,020	\$0	\$31,805	\$0	\$1,752		(\$30,053)		Decrease in insurance premiums. Decrease in contractor expenses for plastering works.
7032	Materials	\$0		\$500	\$0	\$0	\$500	\$0	\$0			
7032	Services - Fire Equipment Servicing	\$16		\$100	\$0	\$0	\$100	\$0	\$0			
7032	Services - Plastering	\$0		\$30,000	\$0	\$0	\$0	\$0	\$0			
7032	Utilities	\$0		\$50	\$0	\$0	\$50	\$0	\$0			
7032	Insurance Premiums	\$1,004		\$1,057	\$0	\$0	\$1,004	\$0	\$0			
7032	Other Expenses - DFES ESL Charge	\$0		\$98	\$0	\$0	\$98	\$0	\$0			
7034	Elverd Cottage - Ground Maint		\$0	\$1,547	\$0	\$1,577	\$0	\$2,685	\$0		\$1,108	Increase in wages and overheads allocations. Increase in water consumption expenses
7034	Salaries & Wages	\$201		\$150	\$0	\$0	\$220	\$0	\$0			
7034	Labour Overheads	\$291		\$207	\$0	\$0	\$320	\$0	\$0			
7034	Materials	\$0		\$50	\$0	\$0	\$50	\$0	\$0			
7034	Utilities - Electricity	\$321		\$695	\$0	\$0	\$695	\$0	\$0			
7034	Utilities - Water	\$616		\$325	\$0	\$0	\$1,250	\$0	\$0			
7034	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
7034	Plant Operating Costs	\$118		\$150	\$0	\$0	\$150	\$0	\$0			
7046	Old Post Office - Grounds Maintenance		\$0	\$0	\$0	\$1,752	\$0	\$1,752	\$0		\$0	
7046	Salaries & Wages	\$0		\$400	\$0	\$0	\$400	\$0	\$0			
7046	Labour Overheads	\$0		\$552	\$0	\$0	\$552	\$0	\$0			
7046	Materials	\$0		\$200	\$0	\$0	\$200	\$0	\$0			
7046	Services	\$0		\$150	\$0	\$0	\$150	\$0	\$0			
7046	Utilities	\$0		\$200	\$0	\$0	\$200	\$0	\$0			
7046	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
7046	Plant Operating Costs	\$0		\$250	\$0	\$0	\$250	\$0	\$0			
7106	Showgrounds - Building Maintenance		\$0	\$4,131	\$0	\$8,382	\$0	\$5,978		(\$2,404)	\$0	Decrease in insurance premiums
7106	Materials	\$252		\$1,000	\$0	\$0	\$1,000	\$0	\$0			
7106	Services - Plumbing Repairs	\$0		\$350	\$0	\$0	\$350	\$0	\$0			
7106	Services - Fire Equipment Servicing	\$21		\$100	\$0	\$0	\$100	\$0	\$0			
7106	Services - Wool pavilion internal transition	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
7106	Utilities - Electricity	\$680		\$1,150	\$0	\$0	\$1,150	\$0	\$0			
7106	Insurance Premiums	\$3,178		\$5,582	\$0	\$0	\$3,178	\$0	\$0			
7106	Other Expenses	\$0		\$200	\$0	\$0	\$200	\$0	\$0			
7101	Annual Show - Works Assistance		\$0	\$9,514	\$0	\$8,560	\$0	\$10,800	\$0		\$2,240	Increase in wages and overheads allocations.
7101	Salaries & Wages	\$2,683		\$2,000	\$0	\$0	\$2,800	\$0	\$0			
7101	Labour Overheads	\$3,891		\$2,760	\$0	\$0	\$4,200	\$0	\$0			
7101	Materials	\$0		\$800	\$0	\$0	\$800	\$0	\$0			
7101	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0			
7101	Plant Operating Costs	\$2,940		\$3,000	\$0	\$0	\$3,000	\$0	\$0			

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
7103	Muradup & Jingalup War Memorials		\$0	\$0		\$0	\$881		\$0	\$881	\$0	\$0	
7103	Salaries & Wages	\$0			\$370	\$0	\$0	\$370	\$0	\$0			
7103	Labour Overheads	\$0			\$511	\$0	\$0	\$511	\$0	\$0			
7222	Military Barracks - Ground Maint		\$0	\$1,882		\$0	\$7,271		\$0	\$5,335	(\$1,936)		Decrease in wages, overheads and plant cost
7222	Salaries & Wages	\$316			\$1,600	\$0	\$0	\$750	\$0	\$0			\$0 allocations. Decrease in insurance premium.
7222	Labour Overheads	\$458			\$2,208	\$0	\$0	\$1,500	\$0	\$0			
7222	Materials	\$0			\$400	\$0	\$0	\$400	\$0	\$0			
7222	Utilities - Electricity	\$321			\$700	\$0	\$0	\$700	\$0	\$0			
7222	Utilities - Water	\$6			\$425	\$0	\$0	\$425	\$0	\$0			
7222	Insurance Premiums	\$662			\$740	\$0	\$0	\$662	\$0	\$0			
7222	Other Expenses - DFES ESL Charge	\$0			\$98	\$0	\$0	\$98	\$0	\$0			
7222	Plant Operating Costs	\$118			\$1,100	\$0	\$0	\$800	\$0	\$0			
019D	Depreciation Buildings		\$0	\$0		\$0	\$18,630		\$0	\$18,630	\$0	\$0	
019D	Asset depreciation buildings	\$0			\$18,630	\$0	\$0	\$18,630	\$0	\$0			
Sub Total - OTHER CULTURE OP/EXP		\$19,071	\$0	\$19,071	\$86,052	\$0	\$86,052	\$54,968	\$0	\$54,968	(\$34,432)	\$3,348	
OPERATING INCOME													
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER CULTURE		\$19,071	\$0	\$19,071	\$86,052	\$0	\$86,052	\$54,968	\$0	\$54,968	(\$34,432)	\$3,348	
Total - RECREATION AND CULTURE		\$261,276	(\$188,999)	\$444,409	\$1,418,134	(\$129,631)	\$1,547,765	\$1,210,792	(\$241,218)	\$1,452,010	(\$247,616)	\$40,274	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	PROJECTED VARIANCE					
								FAVOURABLE	UNFAVOURABLE	COMMENTARY			
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE													
OPERATING EXPENDITURE													
7632	Town Streets - Drainage Mtce		\$0	\$7,514	\$0	\$19,530	\$0	\$15,060	(\$4,470)	\$0 Decrease in wages and overheads allocations.			
7632	Salaries & Wages	\$2,126		\$6,000	\$0	\$0	\$0	\$0					
7632	Labour Overheads	\$3,082		\$8,280	\$0	\$0	\$6,000	\$0	\$0				
7632	Materials	\$0		\$1,500	\$0	\$0	\$1,500	\$0	\$0				
7632	Services	\$1,352		\$500	\$0	\$0	\$0	\$0	\$0				
7632	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
7632	Plant Operating Costs	\$954		\$3,250	\$0	\$0	\$3,560	\$0	\$0				
7652	Road Maintenance		\$0	\$1,982	\$0	\$7,076	\$0	\$4,250	(\$2,826)	\$0 Decrease in wages and overheads allocations.			
7652	Salaries & Wages	\$454		\$2,574	\$0	\$0	\$1,000	\$0	\$0				
7652	Labour Overheads	\$658		\$3,552	\$0	\$0	\$2,300	\$0	\$0				
7652	Plant Operating Costs	\$870		\$950	\$0	\$0	\$950	\$0	\$0				
7662	Bridge Maintenance		\$0	\$38,542	\$0	\$95,548	\$0	\$89,674	(\$5,874)	\$0 Decrease in insurance premium			
7662	Salaries & Wages	\$0		\$2,200	\$0	\$0	\$500	\$0	\$0				
7662	Labour Overheads	\$0		\$3,036	\$0	\$0	\$1,500	\$0	\$0				
7662	Materials	\$11,868		\$50,000	\$0	\$0	\$50,000	\$0	\$0				
7662	Services	\$0		\$10,000	\$0	\$0	\$10,000	\$0	\$0				
7662	Insurance	\$26,674		\$27,812	\$0	\$0	\$26,674	\$0	\$0				
7662	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
7662	Plant Operating Costs	\$0		\$2,500	\$0	\$0	\$1,000	\$0	\$0				
7672	Footpath Maintenance		\$0	\$1,006	\$0	\$15,020	\$0	\$9,000	(\$6,020)	\$0 Decrease in wages and overheads allocations.			
7672	Salaries & Wages	\$321		\$4,000	\$0	\$0	\$1,500	\$0	\$0				
7672	Labour Overheads	\$465		\$5,520	\$0	\$0	\$2,000	\$0	\$0				
7672	Materials	\$0		\$2,500	\$0	\$0	\$2,500	\$0	\$0				
7672	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
7672	Plant Operating Costs	\$220		\$3,000	\$0	\$0	\$3,000	\$0	\$0				
7682	Lighting Of Streets		\$0	\$25,841	\$0	\$63,505	\$0	\$63,505	\$0	\$0			
7682	Utilities	\$25,841		\$63,505	\$0	\$0	\$63,505	\$0	\$0				
7692	Depot Maint		\$0	\$22,295	\$0	\$38,642	\$0	\$39,651	\$0	\$1,009 Increase in electrical repairs			
7692	Salaries & Wages	\$3,777		\$4,500	\$0	\$0	\$4,500	\$0	\$0				
7692	Labour Overheads	\$4,890		\$6,210	\$0	\$0	\$6,210	\$0	\$0				
7692	Materials	\$547		\$3,500	\$0	\$0	\$3,500	\$0	\$0				
7692	Services - General	\$1,469		\$3,500	\$0	\$0	\$3,500	\$0	\$0				
7692	Services - Electrical Repairs	\$2,808		\$1,000	\$0	\$0	\$3,500	\$0	\$0				
7692	Services - Plumbing Repairs	\$0		\$350	\$0	\$0	\$350	\$0	\$0				
7692	Services - Security Monitoring	\$199		\$850	\$0	\$0	\$850	\$0	\$0				
7692	Services - Fire Equipment Servicing	\$857		\$2,800	\$0	\$0	\$1,000	\$0	\$0				
7692	Services - Waste & Recycling	\$15		\$810	\$0	\$0	\$810	\$0	\$0				
7692	Services - Garage door installation	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
7692	Services - Annual Hoist inspection	\$0		\$170	\$0	\$0	\$170	\$0	\$0				
7692	Services - Calibration of PAT testing machine	\$0		\$400	\$0	\$0	\$400	\$0	\$0				
7692	Utilities - Electricity	\$3,593		\$8,245	\$0	\$0	\$8,245	\$0	\$0				
7692	Utilities - Water	\$243		\$855	\$0	\$0	\$855	\$0	\$0				
7692	Insurance	\$3,401		\$3,092	\$0	\$0	\$3,401	\$0	\$0				
7692	Other Expenses - DFES ESL Charge	\$0		\$260	\$0	\$0	\$260	\$0	\$0				
7692	Plant Operating Costs	\$496		\$2,100	\$0	\$0	\$2,100	\$0	\$0				
7694	Depot - Grounds & Nursery Maint		\$0	\$5,109	\$0	\$3,692	\$0	\$6,855	\$0	\$3,163 Increase in wages and overheads allocations.			
7694	Salaries & Wages	\$1,845		\$900	\$0	\$0	\$2,500	\$0	\$0				
7694	Labour Overheads	\$2,581		\$1,242	\$0	\$0	\$2,750	\$0	\$0				
7694	Materials	\$173		\$500	\$0	\$0	\$500	\$0	\$0				
7694	Services - General	\$455		\$400	\$0	\$0	\$455	\$0	\$0				
7694	Services - Skip Bin services	\$0		\$250	\$0	\$0	\$250	\$0	\$0				
7694	Other Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0				
7694	Plant Operating Costs	\$56		\$400	\$0	\$0	\$400	\$0	\$0				

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
7695	Depot - OHS Minor Items		\$0 \$0		\$0 \$1,257		\$0 \$1,257	\$0	\$0			
7695	Salaries & Wages	\$0		\$150	\$0 \$0	\$150	\$0 \$0					
7695	Labour Overheads	\$0		\$207	\$0 \$0	\$207	\$0 \$0					
7695	Materials	\$0		\$500	\$0 \$0	\$500	\$0 \$0					
7695	Services	\$0		\$400	\$0 \$0	\$400	\$0 \$0					
7695	Other Expenses	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
7704	Depot Cleaning		\$0 \$14,058		\$0 \$33,330		\$0 \$28,800	(\$4,530)	\$0	Increase in wages and overheads allocations.		
7704	Salaries & Wages	\$5,426		\$13,500	\$0 \$0	\$11,000	\$0 \$0					
7704	Labour Overheads	\$7,868		\$18,630	\$0 \$0	\$16,600	\$0 \$0					
7704	Materials	\$764		\$1,000	\$0 \$0	\$1,000	\$0 \$0					
7704	Services	\$0		\$200	\$0 \$0	\$200	\$0 \$0					
RM01	Grading - Winter		\$0 \$605,926		\$0 \$789,175		\$0 \$804,275	\$0	\$15,100	Increase in gravel pushing expenses and plant hire expenses		
RM01	Salaries & Wages	\$136,239		\$184,000	\$0 \$0	\$184,000	\$0 \$0					
RM01	Labour Overheads	\$197,847		\$253,920	\$0 \$0	\$253,920	\$0 \$0					
RM01	Materials	\$200		\$500	\$0 \$0	\$500	\$0 \$0					
RM01	Services - Roller Hire	\$0		\$8,000	\$0 \$0	\$0	\$0 \$0					
RM01	Services - Track Loader Hire	\$8,922		\$0	\$0 \$0	\$9,000	\$0 \$0					
RM01	Services - Gravel pushing	\$14,075		\$0	\$0 \$0	\$14,100	\$0 \$0					
RM01	Services - Gravel Carting	\$0		\$4,000	\$0 \$0	\$4,000	\$0 \$0					
RM01	Plant Operating Costs	\$248,642		\$338,755	\$0 \$0	\$338,755	\$0 \$0					
RM02	Grading - Summer		\$0 \$1,020		\$0 \$0		\$0 \$1,020	\$0	\$1,020	Decrease in wages and overheads allocations		
RM02	Salaries & Wages	\$236		\$0	\$0 \$0	\$236	\$0 \$0					
RM02	Labour Overheads	\$343		\$0	\$0 \$0	\$343	\$0 \$0					
RM02	Materials	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM02	Plant Operating Costs	\$441		\$0	\$0 \$0	\$441	\$0 \$0					
RM03	Drainage Maintenance		\$0 \$59,795		\$0 \$139,428		\$0 \$124,100	(\$15,328)	\$0	Decrease in wages and overheads allocations		
RM03	Salaries & Wages	\$18,232		\$43,625	\$0 \$0	\$36,000	\$0 \$0					
RM03	Labour Overheads	\$26,437		\$60,203	\$0 \$0	\$52,500	\$0 \$0					
RM03	Materials - General	\$0		\$2,000	\$0 \$0	\$2,000	\$0 \$0					
RM03	Services - concrete supply	\$0		\$2,000	\$0 \$0	\$2,000	\$0 \$0					
RM03	Services - Drainage works Rose Maze	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM03	Services - Geo matting install and tac coat	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM03	Plant Operating Costs	\$15,126		\$31,600	\$0 \$0	\$31,600	\$0 \$0					
RM04	Bitumen Patching/Repair		\$0 \$95,349		\$0 \$84,360		\$0 \$120,600	\$0	\$36,240	Increase in wages and overheads allocations. Increase in asphalt expenses.		
RM04	Salaries & Wages	\$25,151		\$22,000	\$0 \$0	\$35,000	\$0 \$0					
RM04	Labour Overheads	\$36,469		\$30,360	\$0 \$0	\$46,000	\$0 \$0					
RM04	Materials - General	\$89		\$2,000	\$0 \$0	\$2,000	\$0 \$0					
RM04	Materials - Freight	\$0		\$4,500	\$0 \$0	\$1,000	\$0 \$0					
RM04	Materials - Asphalt	\$31,600		\$20,500	\$0 \$0	\$31,600	\$0 \$0					
RM04	Materials - Emulsion	\$0		\$800	\$0 \$0	\$800	\$0 \$0					
RM04	Services - Cement Stabilisation Works	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM04	Services - Traffic Mgmt	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM04	Services - Jungalup Floodway repairs	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM04	Services - Geo matting install and tac coat	\$0		\$0	\$0 \$0	\$0	\$0 \$0					
RM04	Plant Operating Costs	\$2,040		\$4,200	\$0 \$0	\$4,200	\$0 \$0					
RM05	Guide Post & Signage		\$0 \$67,210		\$0 \$50,190		\$0 \$79,500	\$0	\$29,310	Increase in wages, overheads and plant costs. Increase in materials expenses.		
RM05	Salaries & Wages	\$21,369		\$15,500	\$0 \$0	\$25,000	\$0 \$0					
RM05	Labour Overheads	\$30,985		\$21,390	\$0 \$0	\$36,000	\$0 \$0					
RM05	Materials	\$10,389		\$9,500	\$0 \$0	\$13,500	\$0 \$0					
RM05	Plant Operating Costs	\$4,468		\$3,800	\$0 \$0	\$5,000	\$0 \$0					
RM06	Roadside Spraying		\$0 \$14,041		\$0 \$38,020		\$0 \$52,000	\$0	\$13,980	Increase in wages and overheads allocations.		
RM06	Salaries & Wages	\$1,033		\$4,000	\$0 \$0	\$20,000	\$0 \$0					
RM06	Labour Overheads	\$1,498		\$5,520	\$0 \$0	\$3,500	\$0 \$0					
RM06	Materials	\$601		\$11,000	\$0 \$0	\$11,000	\$0 \$0					
RM06	Services - Contract spraying	\$10,498		\$13,000	\$0 \$0	\$13,000	\$0 \$0					
RM06	Plant Operating Costs	\$410		\$4,500	\$0 \$0	\$4,500	\$0 \$0					

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS				
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme									30 JUNE 2024				
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
RM08	Rural Limb & Tree Removal - Fallen		\$0	\$39,092		\$0	\$59,056		\$0	\$59,056	\$0	\$0	
RM08	Salaries & Wages	\$13,978			\$21,200	\$0	\$0	\$21,200	\$0	\$0			
RM08	Labour Overheads	\$20,267			\$29,256	\$0	\$0	\$29,256	\$0	\$0			
RM08	Materials	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
RM08	Plant Operating Costs	\$4,847			\$7,800	\$0	\$0	\$7,800	\$0	\$0			
RM10	Traffic Counter Transportation		\$0	\$1,966		\$0	\$2,395		\$0	\$4,570	\$0	\$2,175	Increase in wages and overheads allocations.
RM10	Salaries & Wages	\$806			\$250	\$0	\$0	\$1,200	\$0	\$0			
RM10	Labour Overheads	\$996			\$345	\$0	\$0	\$1,570	\$0	\$0			
RM10	Materials	\$164			\$1,800	\$0	\$0	\$1,800	\$0	\$0			
RM11	Kerb Maintenance		\$0	\$2,452		\$0	\$3,318		\$0	\$3,618	\$0	\$300	Increase in plant cost allocations
RM11	Salaries & Wages	\$684			\$1,100	\$0	\$0	\$1,100	\$0	\$0			
RM11	Labour Overheads	\$992			\$1,518	\$0	\$0	\$1,518	\$0	\$0			
RM11	Materials	\$0			\$100	\$0	\$0	\$100	\$0	\$0			
RM11	Plant Operating Costs	\$776			\$600	\$0	\$0	\$900	\$0	\$0			
RM15	Trees Rural Major Works		\$0	\$136,677		\$0	\$143,440		\$0	\$175,640	\$0	\$32,200	Increase in plant cost allocations
RM15	Salaries & Wages	\$43,372			\$48,000	\$0	\$0	\$48,000	\$0	\$0			
RM15	Labour Overheads	\$62,889			\$66,240	\$0	\$0	\$66,240	\$0	\$0			
RM15	Materials	\$0			\$1,400	\$0	\$0	\$1,400	\$0	\$0			
RM15	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
RM15	Plant Operating Costs	\$59,118			\$27,800	\$0	\$0	\$60,000	\$0	\$0			
RM16	Townsite-Kojonup-Verge Mtce		\$0	\$50,157		\$0	\$92,530		\$0	\$92,640	\$0	\$110	Increase in weed control expenses, increase in tree pruning epenses
RM16	Salaries & Wages	\$13,524			\$26,000	\$0	\$0	\$26,000	\$0	\$0			
RM16	Labour Overheads	\$19,384			\$35,880	\$0	\$0	\$35,880	\$0	\$0			
RM16	Materials	\$370			\$3,500	\$0	\$0	\$1,500	\$0	\$0			
RM16	Services -Sand delivery	\$0			\$3,500	\$0	\$0	\$1,500	\$0	\$0			
RM16	Services - Weed Control	\$7,465			\$0	\$0	\$0	\$7,465	\$0	\$0			
RM16	Services - Tree pruning	\$2,295			\$0	\$0	\$0	\$2,295	\$0	\$0			
RM16	Plant Operating Costs	\$7,119			\$23,650	\$0	\$0	\$18,000	\$0	\$0			
RM17	Townsite Trees - General Mtce		\$0	\$13,370		\$0	\$14,210		\$0	\$14,210	\$0	\$0	
RM17	Salaries & Wages	\$2,145			\$4,500	\$0	\$0	\$4,500	\$0	\$0			
RM17	Labour Overheads	\$3,110			\$6,210	\$0	\$0	\$6,210	\$0	\$0			
RM17	Materials	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
RM17	Services - General	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
RM17	Services - Tree pruning	\$6,475			\$0	\$0	\$0	\$0	\$0	\$0			
RM17	Plant Operating Costs	\$1,639			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
RM18	TOWNSITE TREES - UPGRADE, WATERING etc		\$0	\$1,465		\$0	\$3,380		\$0	\$3,380	\$0	\$0	
RM18	Salaries & Wages	\$516			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
RM18	Labour Overheads	\$748			\$1,380	\$0	\$0	\$1,380	\$0	\$0			
RM18	Materials	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
RM18	Plant Operating Costs	\$201			\$800	\$0	\$0	\$800	\$0	\$0			
RM19	Townsite Trees - Pruning - Contractor		\$0	\$2,295		\$0	\$12,009		\$0	\$12,009	\$0	\$0	
RM19	Salaries & Wages	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
RM19	Labour Overheads	\$0			\$759	\$0	\$0	\$759	\$0	\$0			
RM19	Services - Tree pruning	\$2,295			\$10,500	\$0	\$0	\$10,500	\$0	\$0			
RM19	Materials	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
RM20	Road Accident Recovery		\$0	\$0		\$0	\$1,071		\$0	\$1,071	\$0	\$0	
RM20	Salaries & Wages	\$0			\$450	\$0	\$0	\$450	\$0	\$0			
RM20	Labour Overheads	\$0			\$621	\$0	\$0	\$621	\$0	\$0			
RM22	Removal of Street Trees		\$0	\$912		\$0	\$7,728		\$0	\$7,728	\$0	\$0	
RM22	Salaries & Wages	\$346			\$600	\$0	\$0	\$600	\$0	\$0			
RM22	Labour Overheads	\$502			\$828	\$0	\$0	\$828	\$0	\$0			
RM22	Materials	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
RM22	Services	\$0			\$5,500	\$0	\$0	\$5,500	\$0	\$0			
RM22	Plant Operating Costs	\$64			\$300	\$0	\$0	\$300	\$0	\$0			
RM23	Townsite Street Sweeping		\$0	\$3,780		\$0	\$11,000		\$0	\$11,000	\$0	\$0	
RM23	Materials	\$0			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
RM23	Services - Street Sweeping	\$3,780			\$10,000	\$0	\$0	\$10,000	\$0	\$0			
RM24	Carpark Line marking		\$0	\$3,517		\$0	\$5,520		\$0	\$5,520	\$0	\$0	
RM24	Services	\$3,517			\$5,520	\$0	\$0	\$5,520	\$0	\$0			

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE	
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE COMMENTARY
7701	Blackwood Rd Solar Dam Maintenance		\$0	\$0		\$0	\$543		\$0	\$543		
7701	Services	\$0			\$543	\$0	\$0	\$543	\$0	\$0		
7702	Administration Allocated Cash		\$0	\$132,452		\$0	\$396,530		\$0	\$396,530	\$0	\$0
7702	Administration Allocation Cash	\$132,452			\$396,530	\$0	\$0	\$396,530	\$0	\$0		
020D	Depreciation on Road Assets		\$0	\$0		\$0	\$3,376,665		\$0	\$3,376,665	\$0	\$0
020D	Asset depreciation on Roads	\$0			\$3,376,665	\$0	\$0	\$3,376,665	\$0	\$0		
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$1,376,524	\$0	\$1,347,825	\$5,508,168	\$0	\$5,508,168	\$5,603,727	\$0	\$5,603,727	(\$39,048)	\$134,607

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	PROJECTED VARIANCE FAVOURABLE UNFAVOURABLE COMMENTARY				
OPERATING INCOME												
7405	Roads Grants RRG		(\$200,395)	\$0		(\$1,186,000)	\$0	(\$1,306,000)	\$0	(\$120,000)	Additional reimbursement of grant not claimed in 22/23 \$0 for Tambellup West Rd	
7405	RRG Grant - Koj-Frankland Rd	(\$1,720)	\$0	\$0	(\$100,000)	\$0	\$0	(\$100,000)	\$0	\$0		
7405	RRG Grant - Shamrock Rd	(\$41,812)	\$0	\$0	(\$440,000)	\$0	\$0	(\$440,000)	\$0	\$0		
7405	RRG Grant - Tamellup West Rd	(\$120,000)	\$0	\$0	\$0	\$0	\$0	(\$120,000)	\$0	\$0		
7405	RRG Grant - Koj-Darkan Rd - Reseal	(\$1,720)	\$0	\$0	(\$100,000)	\$0	\$0	(\$100,000)	\$0	\$0		
7405	RRG Grant - Broomehill Rd	(\$35,143)	\$0	\$0	(\$100,000)	\$0	\$0	(\$100,000)	\$0	\$0		
7405	RRG Grant - Koj-Darkan Rd - Failure Repairs	\$0	\$0	\$0	(\$446,000)	\$0	\$0	(\$446,000)	\$0	\$0		
7323	Grant - LR&CIP		\$0	\$0	(\$270,766)	\$0	(\$270,766)	\$0	\$0	\$0	\$0	
7323	Non-Operating Grant - LRCI4B	\$0	\$0	\$0	(\$270,766)	\$0	(\$270,766)	\$0	\$0			
7375	Main Roads WA Direct Grant		\$0	\$0	(\$203,791)	\$0	(\$203,791)	\$0	\$0	\$0	\$0	
7375	Direct Maintenance Grant	\$0	\$0	\$0	(\$203,791)	\$0	(\$203,791)	\$0	\$0			
7325	Grant - Special		\$0	\$0	(\$275,000)	\$0	(\$275,000)	\$0	\$0	\$0	\$0	
7325	Non-Operating Grant - Riverdale Rd - Commodity	\$0	\$0	\$0	(\$275,000)	\$0	(\$275,000)	\$0	\$0			
7435	Roads to Recovery - Current Allocation		\$0	\$0	(\$432,500)	\$0	(\$432,500)	\$0	\$0	\$0	\$0	
7435	R2R Grant	\$0	\$0	\$0	(\$432,500)	\$0	(\$432,500)	\$0	\$0			
7465	Government Road Grants - Blackspot Funding		\$0	\$0	(\$360,000)	\$0	(\$910,000)	\$0	(\$550,000)	\$0	\$0	\$0 Additional grant funding for project C463
7465	Black Spot Grant - Koj-Darkan Rd				(\$360,000)	\$0	(\$360,000)	\$0	\$0			
7465	Black Spot Grant - Koj-Darkan Rd - new funding	\$0	\$0	\$0	\$0	\$0	(\$550,000)	\$0	\$0			
7605	Sale of Small Items		(\$227)	\$0	(\$8,000)	\$0	(\$8,000)	\$0	\$0	\$0	\$0	
7605	Other Income	(\$227)	\$0	\$0	(\$8,000)	\$0	(\$8,000)	\$0	\$0			
7683	Street Lighting Contribution		\$0	\$0	(\$10,000)	\$0	(\$10,000)	\$0	\$0	\$0	\$0	
7683	Contribution for Street Lighting Costs	\$0	\$0	\$0	(\$10,000)	\$0	(\$10,000)	\$0	\$0			
7773	Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$200,622)	(\$200,622)	\$0	(\$2,746,057)	(\$2,746,057)	\$0	(\$3,416,057)	(\$3,416,057)	\$0	(\$670,000)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$1,175,902	(\$200,622)	\$1,347,825	\$2,762,111	(\$2,746,057)	\$5,508,168	\$2,187,670	(\$3,416,057)	\$5,603,727	(\$709,048)	\$134,607

SHIRE OF KOJONUP		BUDGET REVIEW REPORT			ADOPTED BUDGET			BUDGET REVIEW			PROJECTED VARIANCE		
BUDGET REVIEW REPORT		31 DECEMBER 2023			2023-2024			30 JUNE 2024					
Details By function Under The Following Programme Titles		Income			Income			Income					
And Type Of Activities Within The Programme		Expense			Expense			Expense					
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
AERODROMES													
OPERATING EXPENDITURE													
7762	Airport Building - Maintenance		\$0	\$1,328		\$0	\$3,945		\$0	\$3,945	\$0	\$0	
7762	Salaries & Wages	\$67			\$700	\$0	\$0	\$700	\$0	\$0			
7762	Labour Overheads	\$97			\$966	\$0	\$0	\$966	\$0	\$0			
7762	Materials	\$159			\$800	\$0	\$0	\$800	\$0	\$0			
7762	Services - Fire Equipment Servicing	\$15			\$50	\$0	\$0	\$50	\$0	\$0			
7762	Utilities - Electricity	\$397			\$805	\$0	\$0	\$805	\$0	\$0			
7762	Insurance	\$593			\$624	\$0	\$0	\$624	\$0	\$0			
7761	Interest on Loan 141 (Airstrip)		\$0	\$957		\$0	\$1,875		\$0	\$1,875	\$0	\$0	
7761	Interest on Loan 141	\$957			\$1,875	\$0	\$0	\$1,875	\$0	\$0			
7764	Airport Building - Cleaning		\$0	\$664		\$0	\$1,974		\$0	\$1,974	\$0	\$0	
7764	Salaries & Wages	\$244			\$800	\$0	\$0	\$800	\$0	\$0			
7764	Labour Overheads	\$420			\$1,104	\$0	\$0	\$1,104	\$0	\$0			
7764	Materials	\$0			\$70	\$0	\$0	\$70	\$0	\$0			
7771	Loan Guarantee Fee (Airstrip)		\$0	\$0		\$0	\$840		\$0	\$840	\$0	\$0	
7771	Other Expenses	\$0			\$840	\$0	\$0	\$840	\$0	\$0			
7772	Airstrip Operations		\$0	\$0		\$0	\$50		\$0	\$50	\$0	\$0	
7772	Materials	\$0			\$50	\$0	\$0	\$50	\$0	\$0			
7774	Airstrip Ground Maintenance		\$0	\$2,389		\$0	\$13,932		\$0	\$7,065	(\$6,867)		Decrease in wages, overheads and plant cost
7774	Salaries & Wages	\$124			\$3,900	\$0	\$0	\$500	\$0	\$0			\$0 allocations. Increase in weed control expenses
7774	Labour Overheads	\$180			\$5,382	\$0	\$0	\$1,500	\$0	\$0			
7774	Materials	\$0			\$500	\$0	\$0	\$500	\$0	\$0			
7774	Services	\$2,065			\$500	\$0	\$0	\$2,065	\$0	\$0			
7774	Plant Operating Costs	\$20			\$3,650	\$0	\$0	\$2,500	\$0	\$0			
Sub Total - AERODROMES OP/EXP		\$5,338	\$0	\$5,338	\$22,616	\$0	\$22,616	\$15,749	\$0	\$15,749	(\$6,867)	\$0	
OPERATING INCOME													
7793	Sundry Income - Airport		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
7793	Other income	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
7794	RADS Grant - Airstrip		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
7794	RADS Non-Operating Grants	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - AERODROMES		\$5,338	\$0	\$5,338	\$22,616	\$0	\$22,616	\$15,749	\$0	\$15,749	(\$6,867)	\$0	
Total - TRANSPORT		\$1,181,240	(\$200,622)	\$1,353,162	\$2,784,727	(\$2,746,057)	\$5,530,784	\$2,203,419	(\$3,416,057)	\$5,619,476	(\$715,915)	\$134,607	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023	Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024	Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
			Income			Income			Income				
ECONOMIC SERVICES													
RURAL SERVICES													
OPERATING EXPENDITURE													
023D	Depreciation (Sch 13)		\$0	\$0		\$0	\$4,260		\$0	\$4,260	\$0	\$0	
023D	Asset Depreciation	\$0			\$4,260	\$0	\$0	\$4,260	\$0	\$0			
8002	Water Standpipes		\$0	\$17,780		\$0	\$34,984		\$0	\$34,984	\$0	\$0	
8002	Salaries & Wages	\$414			\$300	\$0	\$0	\$300	\$0	\$0			
8002	Labour Overheads	\$0			\$414	\$0	\$0	\$414	\$0	\$0			
8002	Materials - General	\$0			\$2,300	\$0	\$0	\$1,000	\$0	\$0			
8002	Materials - Telstra communication charges	\$0			\$640	\$0	\$0	\$604	\$0	\$0			
8002	Materials - 4G modem replacements	\$0			\$600	\$0	\$0	\$600	\$0	\$0			
8002	Services - Plumbing Repairs	\$5,636			\$4,000	\$0	\$0	\$5,636	\$0	\$0			
8002	Utilities - Electricity	\$327			\$1,230	\$0	\$0	\$930	\$0	\$0			
8002	Utilities - Water	\$11,403			\$25,000	\$0	\$0	\$25,000	\$0	\$0			
8002	Plant Operating Costs				\$500	\$0	\$0	\$500	\$0	\$0			
8006	Rural Street Addressing		\$0	\$0		\$0	\$100		\$0	\$100	\$0	\$0	
8006	Materials	\$0			\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	
Sub Total - RURAL SERVICES OP/EXP		\$17,780	\$0	\$17,780	\$39,344	\$0	\$39,344	\$39,344	\$0	\$39,344	\$0	\$0	
OPERATING INCOME													
8003	Water Standpipe Charges		(\$19,052)	\$0		(\$22,000)	\$0		(\$22,000)	\$0	\$0	\$0	
8003	Fees & Charges	(\$19,052)			(\$22,000)	\$0	\$0	(\$22,000)	\$0	\$0			
Sub Total - RURAL SERVICES OP/INC		(\$19,052)	(\$19,052)	\$0	(\$22,000)	(\$22,000)	\$0	(\$22,000)	(\$22,000)	\$0	\$0	\$0	
Total - RURAL SERVICES		(\$1,272)	(\$19,052)	\$17,780	\$17,344	(\$22,000)	\$39,344	\$17,344	(\$22,000)	\$39,344	\$0	\$0	

SHIRE OF KOJONUP									BUDGET REVIEW PROJECTIONS		PROJECTED VARIANCE		
BUDGET REVIEW REPORT									30 JUNE 2024				
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
TOURISM AND AREA PROMOTION - KODJA PLACE													
OPERATING EXPENDITURE													
8302	Salaries (Tour)		\$0	\$125,016		\$0	\$239,711		\$0	\$269,080	\$0	\$29,369	Increase in salaries allocation.
8302	Salaries & Wages - Tourism	\$125,016			\$239,711	\$0	\$0	\$269,080	\$0	\$0			
8344	Superannuation - Visitors Centre		\$0	\$16,833		\$0	\$32,107		\$0	\$32,107	\$0	\$0	
8344	Superannuation Tourism	\$16,833			\$32,107	\$0	\$0	\$32,107	\$0	\$0			
8364	Tour Guide Expenses		\$0	\$9,521		\$0	\$5,000		\$0	\$22,349	\$0	\$17,349	Increase in wage allocation.
8364	Salaries & Wages	\$9,521			\$4,000	\$0	\$0	\$21,349	\$0	\$0			
8364	Materials	\$0			\$400	\$0	\$0	\$400	\$0	\$0			
8364	Services - Contract guided tours	\$0			\$600	\$0	\$0	\$600	\$0	\$0			
8364	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8322	Employee Insurances (Tour)		\$0	\$5,970		\$0	\$5,657		\$0	\$5,970	\$0	\$313	Increase in insurance premium.
8322	Insurances	\$5,970			\$5,657	\$0	\$0	\$5,970	\$0	\$0			
8342	Conferences & Training		\$0	\$716		\$0	\$4,000		\$0	\$2,050	(\$1,950)		Decrease in wages allocation for conferences and \$0 training.
8342	Salaries & Wages	\$716			\$3,450	\$0	\$0	\$1,500	\$0	\$0			
8342	Materials	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
8109	Story Area (Mosaic)		\$0	\$0		\$0	\$10,000		\$0	\$5,000	(\$5,000)	\$0	Decrease in contractor expenses
8109	Services	\$0			\$10,000	\$0	\$0	\$5,000	\$0	\$0			
8367	Story Area (Digital)		\$0	\$20,956		\$0	\$10,000		\$0	\$20,956	\$0	\$10,956	Increase in digital story expenses
8367	Services	\$20,956			\$10,000	\$0	\$0	\$20,956	\$0	\$0			
8110	Catering		\$0	\$781		\$0	\$5,000		\$0	\$4,000	(\$1,000)	\$0	Decrease in catering expenses
8110	Materials	\$781			\$4,250	\$0	\$0	\$3,250	\$0	\$0			
8110	Services	\$0			\$750	\$0	\$0	\$750	\$0	\$0			
8368	Activity (Educational)		\$0	\$166		\$0	\$2,000		\$0	\$3,000	\$0	\$1,000	Increase in activity expenses
8368	Services	\$166			\$2,000	\$0	\$0	\$3,000	\$0	\$0			
8126	Insurances - Various		\$0	\$15,029		\$0	\$15,747		\$0	\$15,379	(\$368)	\$0	Decrease in insurance premium.
8126	Insurance Premiums - Mgmt Liability	\$8,009			\$8,009	\$0	\$0	\$8,009	\$0	\$0			
8126	Insurance Premiums - Property	\$7,020			\$7,388	\$0	\$0	\$7,020	\$0	\$0			
8126	Other Expenses - DFES ESL Charge	\$0			\$350	\$0	\$0	\$350	\$0	\$0			
8152	Public Liability Insurance - Kodja Place		\$0	\$9,002		\$0	\$9,002		\$0	\$9,002	\$0	\$0	
8152	Insurance Premiums	\$9,002			\$9,002	\$0	\$0	\$9,002	\$0	\$0			
8142	Printing, Stationary & Office Expenses		\$0	\$4,849		\$0	\$11,000		\$0	\$11,000	\$0	\$0	
8142	Materials	\$3,525			\$8,000	\$0	\$0	\$8,000	\$0	\$0			
8142	Services	\$1,324			\$3,000	\$0	\$0	\$3,000	\$0	\$0			
8162	Building Maintenance		\$0	\$1,238		\$0	\$3,000		\$0	\$3,000	\$0	\$0	
8162	Salaries & Wages	\$8			\$0	\$0	\$0	\$10	\$0	\$0			
8162	Labour Overheads	\$12			\$0	\$0	\$0	\$15	\$0	\$0			
8162	Materials	\$0			\$1,200	\$0	\$0	\$1,200	\$0	\$0			
8162	Services - Plumbing Repairs	\$144			\$1,000	\$0	\$0	\$525	\$0	\$0			
8162	Services - Electrical Repairs	\$697			\$250	\$0	\$0	\$1,000	\$0	\$0			
8162	Services - Replace AC unit	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8162	Services - Fire Equipment Servicing	\$52			\$550	\$0	\$0	\$250	\$0	\$0			
8162	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8164	Utilities		\$0	\$6,112		\$0	\$21,483		\$0	\$18,460	(\$3,023)	\$0	Decrease in water consumption
8164	Utilities - Electricity	\$5,698			\$11,000	\$0	\$0	\$11,500	\$0	\$0			
8164	Utilities - Water	\$54			\$7,383	\$0	\$0	\$3,500	\$0	\$0			
8164	Utilities - Gas	\$180			\$0	\$0	\$0	\$360	\$0	\$0			
8164	Services - Plumbing Repairs	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
8164	Services - Security Monitoring	\$180			\$800	\$0	\$0	\$800	\$0	\$0			
8164	Services - Replacement IT	\$0			\$2,100	\$0	\$0	\$2,100	\$0	\$0			

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense		Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT									PROJECTIONS				
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme									30 JUNE 2024 IncomeExpense				
ACCOUNT	JOB								FAVOURABLE	UNFAVOURABLE	COMMENTARY		
8166	Kodja Place Cleaning		\$0	\$21,455		\$0	\$27,700		\$0	\$43,345	\$0	\$15,645	Increase in wages and overheads allocations
8166	Salaries & Wages	\$8,479			\$10,000	\$0	\$0	\$16,100	\$0	\$0			
8166	Labour Overheads	\$12,295			\$13,800	\$0	\$0	\$23,345	\$0	\$0			
8166	Materials	\$680			\$1,550	\$0	\$0	\$1,550	\$0	\$0			
8166	Services - Hygiene Services	\$0			\$150	\$0	\$0	\$150	\$0	\$0			
8166	Services - Carpet Cleaning	\$0			\$150	\$0	\$0	\$150	\$0	\$0			
8166	Services - Rangehood Cleaning	\$0			\$1,250	\$0	\$0	\$1,250	\$0	\$0			
8166	Services - Window Cleaning	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
8166	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8172	Grounds Maintenance		\$0	\$8,143		\$0	\$15,710		\$0	\$15,710	\$0	\$0	
8172	Salaries & Wages	\$2,473			\$4,500	\$0	\$0	\$4,500	\$0	\$0			
8172	Labour Overheads	\$3,558			\$6,210	\$0	\$0	\$6,210	\$0	\$0			
8172	Materials	\$420			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
8172	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8172	Plant Operating Costs	\$1,692			\$3,000	\$0	\$0	\$3,000	\$0	\$0			
8174	Kodja Place Rose Maze Grounds Maint		\$0	\$25,375		\$0	\$29,440		\$0	\$29,440	\$0	\$0	
8174	Salaries & Wages	\$7,632			\$8,000	\$0	\$0	\$8,000	\$0	\$0			
8174	Labour Overheads	\$10,118			\$11,040	\$0	\$0	\$11,040	\$0	\$0			
8174	Materials	\$3,833			\$4,900	\$0	\$0	\$4,900	\$0	\$0			
8174	Plant Operating Costs	\$4,389			\$5,500	\$0	\$0	\$5,500	\$0	\$0			
8192	Misc Expenses		\$0	\$0		\$0	\$5,000		\$0	\$2,500	(\$2,500)		\$0 Decrease in materials expenses
8192	Materials	\$0			\$5,000	\$0	\$0	\$2,500	\$0	\$0			
8192	Other Expenses - relocation reimbursement	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8358	Kodja Place Website		\$0	\$0		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
8358	Materials	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
8444	Retail Stock - COGS		\$0	\$27,937		\$0	\$50,000		\$0	\$50,000	\$0	\$0	
8444	Services	\$27,937			\$50,000	\$0	\$0	\$50,000	\$0	\$0			
8394	Events		\$0	\$14,619		\$0	\$10,000		\$0	\$15,730	\$0	\$5,730	Increase in wages and overheads allocations
8394	Salaries & Wages	\$2,326			\$0			\$2,350	\$0	\$0			
8394	Labour Overheads	\$3,372			\$0			\$3,380	\$0	\$0			
8394	Materials	\$2,062			\$0			\$2,100	\$0	\$0			
8394	Services	\$6,859			\$10,000	\$0	\$0	\$7,900	y	\$0			
8412	General Administration Allocated Cash		\$0	\$58,279		\$0	\$99,132		\$0	\$99,132	\$0	\$0	
8412	Administration Allocation Cash	\$58,279			\$99,132	\$0	\$0	\$99,132	\$0	\$0			
8422	General Administration Allocated Non-Cash		\$0	\$0		\$0	\$1,596		\$0	\$1,596	\$0	\$0	
8422	Administration Allocation Non-Cash	\$0			\$1,596	\$0	\$0	\$1,596	\$0	\$0			
022D	Depreciation		\$0	\$0		\$0	\$66,650		\$0	\$66,650	\$0	\$0	
022D	Asset Depreciation	\$0			\$66,650	\$0	\$0	\$66,650	\$0	\$0			
055D	Depreciation		\$0	\$0		\$0	\$720		\$0	\$720	\$0	\$0	
055D	Asset Depreciation	\$0			\$720	\$0	\$0	\$720	\$0	\$0			
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP		\$372,268	\$0	\$371,998	\$681,655	\$0	\$681,655	\$748,176	\$0	\$748,176	(\$13,841)	\$80,362	

SHIRE OF KOJONUP								BUDGET REVIEW PROJECTIONS 30 JUNE 2024			PROJECTED VARIANCE		
BUDGET REVIEW REPORT Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		ACTUAL 31 DECEMBER 2023			ADOPTED BUDGET 2023-2024			Projection Calculation					
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
OPERATING INCOME													
8205	Kodja Place - Visitor Fees		(\$2,200)	\$0		(\$4,700)	\$0		(\$4,700)	\$0	\$0	\$0	
8205	Visitor Entry Fees	(\$2,200)	\$0	\$0	(\$4,700)	\$0	\$0	(\$4,700)	\$0	\$0			
8203	Kodja Place - Hire Fees		(\$2,387)	\$0		(\$3,000)	\$0		(\$3,000)	\$0	\$0	\$0	
8203	Hire Fees	(\$2,387)	\$0	\$0	(\$3,000)	\$0	\$0	(\$3,000)	\$0	\$0			
8204	Tour Groups		(\$986)	\$0		(\$2,200)	\$0		(\$2,200)	\$0	\$0	\$0	
8204	Entry Fees	(\$986)	\$0	\$0	(\$2,200)	\$0	\$0	(\$2,200)	\$0	\$0			
8207	Kodja Place - Activity Fees		(\$814)	\$0		(\$1,000)	\$0		(\$1,000)	\$0	\$0	\$0	
8207	Fees	(\$814)	\$0	\$0	(\$1,000)	\$0	\$0	(\$1,000)	\$0	\$0			
8123	Mature Aged Noongar Traineeship		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
8123		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8193	Sundry Misc Income - Kodja Place		(\$3)	\$0		\$0	\$0		\$0	\$0			
8193	Sundry income	(\$3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8213	Cafe Lease Fees		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
8213	Fees & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
8223	Membership Fees & Brochure Racking		(\$77)	\$0		(\$500)	\$0		(\$100)	\$0	\$0	\$400	Decrease in membership fees
8223	Fees & Charges	(\$77)	\$0	\$0	(\$500)	\$0	\$0	(\$100)	\$0	\$0			
8233	Events		(\$6,879)	\$0		(\$12,000)	\$0		(\$12,000)	\$0	\$0	\$0	
8233	Other income	(\$6,879)	\$0	\$0	(\$12,000)	\$0	\$0	(\$12,000)	\$0	\$0			
8243	Retail Sales		(\$38,412)	\$0		(\$62,000)	\$0		(\$62,000)	\$0	\$0	\$0	
8243	Fees & Charges	(\$38,412)	\$0	\$0	(\$62,000)	\$0	\$0	(\$62,000)	\$0	\$0			
8263	Sales - Commissions		(\$2,831)	\$0		(\$7,000)	\$0		(\$3,000)	\$0	\$0	\$4,000	Decrease in sales commissions
8263	Fees for sale other items	(\$2,831)	\$0	\$0	(\$7,000)	\$0	\$0	(\$3,000)	\$0	\$0			
8283	Donations		(\$512)	\$0		(\$1,500)	\$0		(\$800)	\$0	\$0	\$700	Decrease in donations
8283	Donations	(\$512)	\$0	\$0	(\$1,500)	\$0	\$0	(\$800)	\$0	\$0			
8284	RV Fee Income		(\$973)	\$0		(\$2,500)	\$0		(\$2,000)	\$0	\$0	\$500	Decrease in RV fee income
8284	Fees & Charges	(\$973)	\$0	\$0	(\$2,500)	\$0	\$0	(\$2,000)	\$0	\$0			
8285	Trans WA Income		\$16	\$0		(\$500)	\$0		(\$500)	\$0	\$0	\$0	
8285	Fees & Charges	\$16	\$0	\$0	(\$500)	\$0	\$0	(\$500)	\$0	\$0			
8286	Photocopy Charges		(\$4)	\$0		(\$100)	\$0		(\$100)	\$0	\$0	\$0	
8286	Fees & Charges	(\$4)	\$0	\$0	(\$100)	\$0	\$0	(\$100)	\$0	\$0			
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$56,062)	(\$56,061)	\$0	(\$97,000)	(\$97,000)	\$0	(\$91,400)	(\$91,400)	\$0	\$0	\$5,600	
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$316,206	(\$56,061)	\$371,998	\$584,655	(\$97,000)	\$681,655	\$656,776	(\$91,400)	\$748,176	(\$13,841)	\$85,962	

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL		Total Calculation Column	ADOPTED BUDGET		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
BUDGET REVIEW REPORT			31 DECEMBER 2023			2023-2024			PROJECTIONS		30 JUNE 2024		
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
TOURISM & AREA PROMOTION OTHER													
OPERATING EXPENDITURE													
8101	Kojonup Marketing & Promotions		\$0	\$0		\$0	\$15,000		\$0	\$15,000	\$0	\$0	
8101	Services - Schematic Design	\$0			\$12,000	\$0	\$0	\$12,000	\$0	\$0			
8101	Services - Feature story production	\$0			\$2,700	\$0	\$0	\$2,700	\$0	\$0			
8101	Services - Oz Travel Advertising	\$0			\$300	\$0	\$0	\$300	\$0	\$0			
8101	Services - Business Name Renewal	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8107	Great Southern Treasures		\$0	\$20,000		\$0	\$20,000		\$0	\$20,000	\$0	\$0	
8107	Services	\$20,000			\$20,000	\$0	\$0	\$20,000	\$0	\$0			
8414	Wool Wagon		\$0	\$0		\$0	\$250		\$0	\$250	\$0	\$0	
8414	Materials	\$0			\$250	\$0	\$0	\$250	\$0	\$0			
8354	Subscriptions, Accreditation, etc.		\$0	\$1,978		\$0	\$5,000		\$0	\$5,004	\$0	\$4	
8354	Services - POS subscription	\$0			\$2,400	\$0	\$0	\$2,400	\$0	\$0			
8354	Services - ARPRA subscription	\$364			\$360	\$0	\$0	\$364	\$0	\$0			
8354	Services - Domain name Renewal	\$0			\$35	\$0	\$0	\$35	\$0	\$0			
8354	Services - Visitor Centre membership	\$1,614			\$2,205	\$0	\$0	\$2,205	\$0	\$0			
8374	Australia Day Breakfast		\$0	\$242		\$0	\$2,000		\$0	\$242	(\$1,758)		\$0 Decrease in wages and overheads allocations
8374	Salaries & Wages	\$98			\$2,000	\$0	\$0	\$98	\$0	\$0			
8374	Labour Overheads	\$144			\$0	\$0	\$144		\$0	\$0			
8371	EV Charging Station		\$0	\$5,797		\$0	\$10,500		\$0	\$10,500	\$0	\$0	
8371	Materials - General	\$4,843			\$5,220	\$0	\$0	\$5,220	\$0	\$0			
8371	Materials - Charge Fox Expenses	\$0			\$780	\$0	\$0	\$780	\$0	\$0			
8371	Utilities	\$954			\$4,500	\$0	\$0	\$4,500	\$0	\$0			
8432	Railway Station Building Maintenance		\$0	\$337		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
8432	Salaries & Wages	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8432	Materials	\$0			\$1,300	\$0	\$0	\$1,300	\$0	\$0			
8432	Services - Plumbing Repairs	\$305			\$450	\$0	\$0	\$450	\$0	\$0			
8432	Services - Fire Equipment Servicing	\$32			\$250	\$0	\$0	\$250	\$0	\$0			
8402	Railway Station Building - Operating		\$0	\$258		\$0	\$1,172		\$0	\$258	(\$914)		\$0 Decrease in insurance premium
8402	Insurance Premiums - property	\$258			\$1,172	\$0	\$0	\$258	\$0	\$0			
029D	Depreciation		\$0	\$0		\$0	\$75,220		\$0	\$75,220	\$0	\$0	
029D	Asset Depreciation	\$0			\$75,220	\$0	\$0	\$75,220	\$0	\$0			
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$28,612	\$0	\$28,612	\$131,142	\$0	\$131,142	\$128,474	\$0	\$128,474	(\$2,672)	\$4	
OPERATING INCOME													
8494	EV Charging Station		(\$1,661)	\$0		(\$3,000)	\$0		(\$3,000)	\$0	\$0	\$0	\$0
8494	Fees & Chagres	(\$1,661)			(\$3,000)	\$0	\$0	(\$3,000)	\$0	\$0			
8413	Tourism - Non-Operating Grant Income		\$0	\$0		(\$202,411)	\$0		(\$202,411)	\$0	\$0	\$0	\$0
8413	LRC14 - EV Charging Station Project	\$0			(\$202,411)	\$0	\$0	(\$202,411)	\$0	\$0			
Sub Total - TOURISM & AREA PROM OTHER OP/INC		(\$1,661)	(\$1,661)	\$0	(\$205,411)	(\$205,411)	\$0	(\$205,411)	(\$205,411)	\$0	\$0	\$0	\$0
Total - TOURISM & AREA PROMOTION OTHER			(\$1,661)	\$28,612	(\$74,269)	(\$205,411)	\$131,142	(\$76,937)	(\$205,411)	\$128,474	(\$2,672)	\$4	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
TOURISM & AREA PROMOTION - CAFÉ												
OPERATING EXPENDITURE												
8502	Café Salaries		\$0	\$140,356	\$0	\$398,000	\$0	\$335,172	(\$62,828)	\$0 Decrease in wages allocations		
8502	Salaries & Wages - Café	\$140,356		\$398,000	\$0	\$0	\$335,172	\$0	\$0			
8532	Café Superannuation		\$0	\$9,230	\$0	\$43,780	\$0	\$36,869	(\$6,911)	\$0 Decrease in superannuation expenses		
8532	Employee Costs - Super	\$9,230		\$43,780	\$0	\$0	\$36,869	\$0	\$0			
8534	Café Utilities		\$0	\$3,976	\$0	\$32,900	\$0	\$32,900	\$0	\$0		
8534	Utilities - Electricity	\$2,412		\$24,400	\$0	\$0	\$18,400	\$0	\$0			
8534	Utilities - Water	\$344		\$6,000	\$0	\$0	\$4,000	\$0	\$0			
8534	Utilities - Gas	\$1,220		\$2,500	\$0	\$0	\$10,500	\$0	\$0			
8536	Café Insurance		\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0		
8536	Insurance Premiums	\$0		\$2,000	\$0	\$0	\$2,000	\$0	\$0			
8542	Café Bank Fees		\$0	\$0	\$0	\$8,500	\$0	\$8,500	\$0	\$0		
8542	Other Expenses	\$0		\$8,500	\$0	\$0	\$8,500	\$0	\$0			
8546	Café Minor Equipment & Repairs		\$0	\$7,037	\$0	\$3,000	\$0	\$9,000	\$0	\$6,000 Increase in equipment repair expenses		
8546	Equipment repairs	\$7,037		\$3,000	\$0	\$0	\$9,000	\$0	\$0			
8554	Café Other Minor Expenses		\$0	\$3,302	\$0	\$3,000	\$0	\$3,302	\$0	\$302 Increase in licensing fees		
8554	Materials - Fees & licenses	\$3,302		\$500	\$0	\$0	\$3,302	\$0	\$0			
8554	Services - Commercial Cleaning	\$0		\$2,500	\$0	\$0	\$0	\$0	\$0			
8555	Café Uniforms & Safety Wear		\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$0		
8555	Employee Costs	\$0		\$1,500	\$0	\$0	\$1,500	\$0	\$0			
8556	Café Telephone & IT		\$0	\$204	\$0	\$500	\$0	\$500	\$0	\$0		
8556	Other Expenses	\$204		\$500	\$0	\$0	\$500	\$0	\$0			
8557	Café Building Maintenance		\$0	\$22,650	\$0	\$2,000	\$0	\$23,683	\$0	\$21,683 Increase in contractor expenses for floor coverings, electrical repairs and plumbing repairs.		
8557	Salaries & Wages	\$954		\$0	\$0	\$0	\$960	\$0	\$0			
8557	Labour Overheads	\$1,384		\$0	\$0	\$0	\$1,385	\$0	\$0			
8557	Materials	\$17,813		\$500	\$0	\$0	\$17,813	\$0	\$0			
8557	Services - Electrical Repairs	\$2,472		\$450	\$0	\$0	\$2,475	\$0	\$0			
8557	Services - Plumbing Repairs	\$0		\$650	\$0	\$0	\$650	\$0	\$0			
8557	Services - Fire Equipment Servicing	\$26		\$400	\$0	\$0	\$400	\$0	\$0			
8562	Café Training Expenses		\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0		
8562	Materials	\$0		\$2,000	\$0	\$0	\$2,000	\$0	\$0			
8564	Café Other Employment Costs		\$0	\$0	\$0	\$2,820	\$0	\$2,820	\$0	\$0		
8564	Materials	\$0		\$2,820	\$0	\$0	\$2,820	\$0	\$0			
8567	Cost of Goods Sold		\$0	\$111,369	\$0	\$250,000	\$0	\$250,000	\$0	\$0		
8567	Materials	\$111,369		\$250,000	\$0	\$0	\$250,000	\$0	\$0			
Sub Total - TOURISM & AREA PROM CAFE OP/EXP		\$298,123	\$0	\$298,125	\$0	\$750,000	\$708,246	\$0	\$708,246	(\$69,739) \$27,985		
OPERATING INCOME												
8503	Café Trading Income		(\$289,175)	\$0	(\$750,000)	\$0	(\$669,205)	\$0	\$0	\$80,795 Trends indicate lower café sales		
8503	Sales	(\$289,175)		(\$750,000)	\$0	\$0	(\$669,205)	\$0	\$0			
8533	Catering		(\$4,661)	\$0	\$0	\$0	(\$4,661)	\$0	(\$4,661)	\$0 Increase in catering fees		
8533	Other Income	(\$4,661)		\$0	\$0	\$0	(\$4,661)	\$0	\$0			
Sub Total - TOURISM & AREA PROM CAFE OP/INC		(\$293,836)	(\$293,836)	\$0	(\$750,000)	(\$750,000)	(\$673,866)	(\$673,866)	\$0	(\$4,661) \$80,795		
Total - TOURISM & AREA PROMOTION CAFÉ		\$4,287	(\$293,836)	\$298,125	\$0	(\$750,000)	\$750,000	\$34,380	(\$673,866)	\$708,246	(\$74,400)	\$108,780

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
BUILDING CONTROL													
OPERATING EXPENDITURE													
8552	Building Admin. Salaries		\$0	\$30,616		\$0	\$25,795		\$0	\$61,200	\$0	\$35,405	Increase in wages allocations.
8552	Salaries & Wages - Building Control	\$30,616			\$25,795	\$0	\$0	\$61,200	\$0	\$0			
8572	Superannuation		\$0	\$3,007		\$0	\$4,073		\$0	\$6,000	\$0	\$1,927	Increase in superannuation expenses
8572	Superannuation - Building	\$3,007			\$4,073	\$0	\$0	\$6,000	\$0	\$0			
8602	Other Emp Costs (Bldg)		\$0	\$2,985		\$0	\$3,186		\$0	\$3,335	\$0	\$149	Increase in insurance premiums
8602	Other Employee Costs - Training	\$0			\$350	\$0	\$0	\$350	\$0	\$0			
8602	Insurances	\$2,985			\$2,836	\$0	\$0	\$2,985	\$0	\$0			
8612	Vehicle Operating Bld Svyr		\$0	\$7,152		\$0	\$15,000		\$0	\$14,000	(\$1,000)		Increase in servicing expenses. Decrease in vehicle operating expenses.
8612	Materials	\$2,434			\$1,500	\$0	\$0	\$2,500	\$0	\$0			
8612	Plant Operating Costs	\$4,718			\$13,500	\$0	\$0	\$11,500	\$0	\$0			
8622	Building Control Expenses		\$0	\$0		\$0	\$2,000		\$0	\$2,000	\$0	\$0	
8622	Services	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0			
8672	Admin Realloc Cash (Bldg)		\$0	\$6,623		\$0	\$19,826		\$0	\$19,826	\$0	\$0	
8672	Administration Allocations Cash	\$6,623			\$19,826	\$0	\$0	\$19,826	\$0	\$0			
8682	Admin Realloc Non Cash (Bldg)		\$0	\$0		\$0	\$1,596		\$0	\$1,596	\$0	\$0	
8682	Administration Allocations Non-Cash	\$0			\$1,596	\$0	\$0	\$1,596	\$0	\$0			
8684	Loan Guarantee Fee - Loan 147		\$0	\$0		\$0	\$2,600		\$0	\$2,600	\$0	\$0	
8684	Other Expenses - Loan 147 Guarantee Fee	\$0			\$2,600	\$0	\$0	\$2,600	\$0	\$0			
Sub Total - BUILDING CONTROL OP/EXP		\$50,383	\$0	\$50,383	\$74,076	\$0	\$74,076	\$110,557	\$0	\$110,557	(\$1,000)	\$37,481	
OPERATING INCOME													
8653	Building Licence Fees		(\$1,474)	\$0		(\$6,000)	\$0		(\$3,000)	\$0	\$0	\$3,000	Decrease in building fees.
8653	Building Application Fees	(\$1,474)	\$0	\$0	(\$6,000)	\$0	\$0	(\$3,000)	\$0	\$0			
8663	Bctif & Brb Commissions		(\$345)	\$0		(\$250)	\$0		(\$345)	\$0	(\$95)	\$0	Increase in commissions received.
8663	Other Income	(\$345)	\$0	\$0	(\$250)	\$0	\$0	(\$345)	\$0	\$0			
8633	Private Pool Inspection Charges		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
8633	Inspection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - BUILDING CONTROL OP/INC		(\$1,819)	(\$1,819)	\$0	(\$6,250)	(\$6,250)	\$0	(\$3,345)	(\$3,345)	\$0	(\$95)	\$3,000	
Total - BUILDING CONTROL		\$48,564	(\$1,819)	\$50,383	\$67,826	(\$6,250)	\$74,076	\$107,212	(\$3,345)	\$110,557	(\$1,095)	\$40,481	

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense		Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense		Projection Calculation Column	PROJECTIONS 30 JUNE 2024 IncomeExpense		PROJECTED VARIANCE FAVOURABLEUNFAVOURABLECOMMENTARY		
OTHER ECONOMIC SERVICES													
OPERATING EXPENDITURE													
8011	Wash Down Bay - Repairs		\$0	\$13,839		\$0	\$3,831		\$0	\$15,311	\$0	\$11,480	Increase in modification works and liquid waste removal.
8011	Salaries & Wages	\$781			\$870	\$0	\$0	\$870	\$0	\$0			
8011	Labour Overheads	\$991			\$1,201	\$0	\$0	\$1,201	\$0	\$0			
8011	Materials	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
8011	Services - Electrical Repairs	\$413			\$1,000	\$0	\$0	\$1,000	\$0	\$0			
8011	Services - Plumbing Repairs	\$619			\$0	\$0	\$0	\$620	\$0	\$0			
8011	Services - Liquid Waste Removal	\$2,707			\$0	\$0	\$0	\$2,710	\$0	\$0			
8011	Services - Weed Control	\$1,364			\$0	\$0	\$0	\$1,365	\$0	\$0			
8011	Services - General Repairs	\$6,512			\$0	\$0	\$0	\$6,515	\$0	\$0			
8011	Insurance	\$186			\$210	\$0	\$0	\$210	\$0	\$0			
8011	Other Expenses	\$266			\$0	\$0	\$0	\$270	\$0	\$0			
8801	Wash Down Bay - Other		\$0	\$0		\$0	\$589		\$0	\$589	\$0	\$0	
8801	Salaries & Wages	\$0			\$50	\$0	\$0	\$50	\$0	\$0			
8801	Labour Overheads	\$0			\$69	\$0	\$0	\$69	\$0	\$0			
8801	Materials - Replacement FOB keys	\$0			\$350	\$0	\$0	\$350	\$0	\$0			
8801	Plant Operating Costs	\$0			\$120	\$0	\$0	\$120	\$0	\$0			
8807	Wash Down Bay - Utility Charges		\$0	\$3,610		\$0	\$7,570		\$0	\$7,570	\$0	\$0	
8807	Utilities - Electricity	\$376			\$1,570	\$0	\$0	\$1,570	\$0	\$0			
8807	Utilities -Water	\$3,234			\$6,000	\$0	\$0	\$6,000	\$0	\$0			
8800	Saleyards - Ground Maintenance		\$0	\$5,260		\$0	\$3,935		\$0	\$6,980	\$0	\$3,045	Increase in weed control and liquid waste expenses.
8800	Salaries & Wages	\$435			\$750	\$0	\$0	\$750	\$0	\$0			
8800	Labour Overheads	\$490			\$1,035	\$0	\$0	\$1,035	\$0	\$0			
8800	Materials	\$0			\$800	\$0	\$0	\$800	\$0	\$0			
8800	Services - Plumbing Repairs	\$321			\$350	\$0	\$0	\$350	\$0	\$0			
8800	Services - Weed Control	\$2,464			\$0	\$0	\$0	\$2,465	\$0	\$0			
8800	Services - Liquid Waste Removal	\$1,530			\$0	\$0	\$0	\$1,530	\$0	\$0			
8800	Plant Operating Costs	\$20			\$1,000	\$0	\$0	\$50	\$0	\$0			
8808	Saleyards - Insurances		\$0	\$391		\$0	\$608		\$0	\$608	\$0	\$0	
8808	Insurance - Property	\$391			\$608	\$0	\$0	\$608	\$0	\$0			
8802	Saleyards - Other		\$0	\$91		\$0	\$1,000		\$0	\$1,000	\$0	\$0	
8802	Salaries & Wages	\$0			\$200	\$0	\$0	\$200	\$0	\$0			
8802	Materials - Telephone charges	\$91			\$250	\$0	\$0	\$250	\$0	\$0			
8802	Services	\$0			\$550	\$0	\$0	\$550	\$0	\$0			
8802	Utilities	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8802	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8872	Loan Guarantee Fee		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
8872	Other Expenses - Loan 147	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
8862	Subdivision - Interest on Loans		\$0	\$6,931		\$0	\$13,537		\$0	\$13,537	\$0	\$0	
8862	Interest on Subdivison on Loan 147	\$6,931			\$13,537	\$0	\$0	\$13,537	\$0	\$0			
	Land Development Expenses		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$30,122	\$0	\$30,121	\$31,070	\$0	\$31,070	\$45,595	\$0	\$45,595	\$0	\$14,525	
OPERATING INCOME													
8013	Washdown Bay Fees		(\$6,254)	\$0		(\$20,000)	\$0		(\$12,000)	\$0	\$0	\$8,000	Decrease in washdown bay fees
8013	Fees	(\$6,254)	\$0	\$0	(\$20,000)	\$0	\$0	(\$12,000)	\$0	\$0			
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$6,254)	(\$6,254)	\$0	(\$20,000)	(\$20,000)	\$0	(\$12,000)	(\$12,000)	\$0	\$0	\$8,000	
Total - OTHER ECONOMIC SERVICES		\$23,868	(\$6,254)	\$30,121	\$11,070	(\$20,000)	\$31,070	\$33,595	(\$12,000)	\$45,595	\$0	\$22,525	
Total - ECONOMIC SERVICES		\$391,653	(\$378,683)	\$797,018	\$606,626	(\$1,100,661)	\$1,707,287	\$772,370	(\$1,008,022)	\$1,780,392	(\$92,008)	\$257,752	\$0

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	PROJECTED VARIANCE FAVOURABLEUNFAVOURABLECOMMENTARY					
OTHER PROPERTY AND SERVICES													
PRIVATE WORKS													
OPERATING EXPENDITURE													
9002	Private Works		\$0\$8,329		\$0\$9,532		\$0\$9,532	\$0\$0					
9002	Salaries & Wages	\$1,997		\$1,400	\$0\$0	\$1,400	\$0\$0						
9002	Labour Overheads	\$2,896		\$1,932	\$0\$0	\$1,932							
9002	Materials	\$0		\$1,000	\$0\$0	\$1,000	\$0\$0						
9002	Services	\$0		\$0	\$0\$0	\$0	\$0\$0						
9002	Insurance	\$0		\$0	\$0\$0	\$0	\$0\$0						
9002	Plant Operating Costs	\$3,436		\$5,200	\$0\$0	\$5,200	\$0\$0						
9008	Pte Works-Other Councils-Roads		\$0\$0		\$0\$5,250		\$0\$0	(\$5,250)\$0 Budget allocation not required.					
9008	Salaries & Wages	\$0		\$1,050	\$0\$0	\$0	\$0\$0						
9008	Other Expense	\$0		\$4,200	\$0\$0	\$0	\$0\$0						
Sub Total - PRIVATE WORKS OP/EXP		\$8,329	\$0\$8,329	\$14,782	\$0\$14,782	\$9,532	\$0\$9,532	(\$5,250)\$0					
OPERATING INCOME													
9003	Private Works Income		(\$955)\$0		(\$10,000)\$0		(\$9,532)\$0	\$0\$468 Decrease in private works fees					
9003	Fees and Charges	(\$955)		(\$10,000)	\$0\$0	(\$9,532)	\$0\$0						
9009	Pte Works-Income-Other Councils-Roads		\$0\$0		\$0\$0		\$0\$0	\$0\$0					
9009	Fees and Charges	\$0		\$0	\$0\$0	\$0	\$0\$0						
Sub Total - PRIVATE WORKS OP/INC		(\$955)	(\$955)\$0	(\$10,000)	(\$10,000)\$0	(\$9,532)	(\$9,532)\$0	\$0\$468					
Total - PRIVATE WORKS		\$7,374	(\$955)\$8,329	\$4,782	(\$10,000)\$14,782	\$0	(\$9,532)\$9,532	(\$5,250)\$468					

SHIRE OF KOJONUP								BUDGET REVIEW				
BUDGET REVIEW REPORT								PROJECTIONS				
Details By function Under The Following Programme Titles								30 JUNE 2024				
And Type Of Activities Within The Programme								Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Column				
PUBLIC WORKS OVERHEADS												
OPERATING EXPENDITURE												
9022	Salaries-Works-Supervisors; Assistance		\$0	\$137,840		\$0	\$277,823		\$0	\$277,823	\$0	\$0
9022	Salaries & Wages - Works Supervisor	\$137,840			\$277,823	\$0	\$0	\$277,823	\$0	\$0		
9042	Superannuation (Supervisors)		\$0	\$14,746		\$0	\$39,151		\$0	\$39,151	\$0	\$0
9042	Superannuation	\$14,746			\$39,151	\$0	\$0	\$39,151	\$0	\$0		
9052	Conferences & Training (Supervisors)		\$0	\$0		\$0	\$3,900		\$0	\$1,759	(\$2,141)	Decrease in wages allocations. Decrease in training expenses.
9052	Salaries & Wages	\$0			\$1,200	\$0	\$0	\$500	\$0	\$0		
9052	Other Employee Costs - Training	\$0			\$2,500	\$0	\$0	\$0	\$0	\$0		
9052	Materials	\$0			\$200	\$0	\$0	\$262	\$0	\$0		
9052	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9052	Other Expenses	\$0			\$0	\$0	\$0	\$997	\$0	\$0		
9062	Emp Insurances (Supervisors)		\$0	\$2,985		\$0	\$2,836		\$0	\$2,985	\$0	\$149
9062	Insurance - Workers Comp	\$2,985			\$2,836	\$0	\$0	\$2,985	\$0	\$0		
9072	Other Staff Expenses (Inc. FBT)		\$0	\$6,999		\$0	\$27,905		\$0	\$33,905	\$0	\$6,000
9072	Salaries & Wages	\$5,334			\$0	\$0	\$0	\$6,000	\$0	\$0		
9072	Materials - Telephone expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9072	Materials - FBT Expense	\$0			\$16,905	\$0	\$0	\$16,905	\$0	\$0		
9072	Materials - Hollow Log Golf Nominations	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9072	Materials - General	\$1,665			\$11,000	\$0	\$0	\$11,000	\$0	\$0		
9502	Allowances		\$0	\$0		\$0	\$13,230		\$0	\$5,000	(\$8,230)	Decrease in allowances expenses. Now costed direct to \$0 jobs.
9502	Salaries & Wages	\$0			\$13,230	\$0	\$0	\$5,000	\$0	\$0		
9081	Staff Housing Subsidy (Public Works)		\$0	\$0		\$0	\$4,000		\$0	\$4,000	\$0	\$0
9081	Other Employee Costs - Training	\$0			\$4,000	\$0	\$0	\$4,000	\$0	\$0		
9082	Vehicle Operating		\$0	\$4,592		\$0	\$22,050		\$0	\$22,050	\$0	\$0
9082	Services	\$3,418			\$18,375	\$0	\$0	\$18,375	\$0	\$0		
9082	Plant Operating Costs	\$1,174			\$3,675	\$0	\$0	\$3,675	\$0	\$0		
9084	Consulting Technical		\$0	\$0		\$0	\$16,538		\$0	\$16,538	\$0	\$0
9084	Materials	\$0			\$1,260	\$0	\$0	\$1,260	\$0	\$0		
9084	Services	\$0			\$15,278	\$0	\$0	\$15,278	\$0	\$0		
9084	Other Expenses	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9092	Office Expenses		\$0	\$5,176		\$0	\$13,190		\$0	\$13,190	\$0	\$0
9092	Salaries & Wages	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9092	Other Employee Costs - Police Clearances	\$313			\$450	\$0	\$0	\$450	\$0	\$0		
9092	Materials - Telephone expenses	\$3,630			\$7,600	\$0	\$0	\$7,600	\$0	\$0		
9092	Materials - Furniture	\$0			\$2,000	\$0	\$0	\$2,000	\$0	\$0		
9092	Materials - Replacement Phones	\$0			\$1,500	\$0	\$0	\$1,500	\$0	\$0		
9092	Materials - Stationery	\$384			\$450	\$0	\$0	\$450	\$0	\$0		
9092	Materials - General	\$849			\$1,085	\$0	\$0	\$1,085	\$0	\$0		
9092	Services	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9092	Utilities	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9092	Other Expenses	\$0			\$105	\$0	\$0	\$105	\$0	\$0		
9094	Minor Equipment/Consumables		\$0	\$1,035		\$0	\$8,270		\$0	\$4,105	(\$4,165)	Decrease in material expenses for minor equipment purchases
9094	Materials	\$1,035			\$8,165	\$0	\$0	\$4,000	\$0	\$0		
9094	Services	\$0			\$105	\$0	\$0	\$105	\$0	\$0		
9095	RAMM Inventory		\$0	\$12,265		\$0	\$0		\$0	\$12,265	\$0	\$12,265
9095	Materials	\$12,265			\$0	\$0	\$0	\$12,265	\$0	\$0		
9095	Services - Training courses	\$0			\$0	\$0	\$0	\$0	\$0	\$0		
9102	PWOH Training		\$0	\$23,370		\$0	\$97,000		\$0	\$52,200	(\$44,800)	\$0 Decrease in overhead allocations.
9102	Salaries & Wages	\$21,604			\$35,000	\$0	\$0	\$35,000	\$0	\$0		
9102	Labour Overheads	\$889			\$48,300	\$0	\$0	\$3,500	\$0	\$0		
9102	Materials	\$518			\$12,000	\$0	\$0	\$12,000	\$0	\$0		
9102	Services	\$120			\$500	\$0	\$0	\$500	\$0	\$0		
9102	Plant Operating Costs	\$239			\$1,200	\$0	\$0	\$1,200	\$0	\$0		

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 Income Expense	PROJECTED VARIANCE FAVOURABLE UNFAVOURABLE COMMENTARY				
9112	PWOH Meetings		\$0	\$13,289	\$0	\$33,680	\$0	\$19,150	(\$14,530)		Decrease in overheads allocations. Increase in materials expenses	
9112	Salaries & Wages	\$11,605		\$13,500	\$0	\$0	\$13,500	\$0	\$0			
9112	Labour Overheads	\$879		\$18,630	\$0	\$0	\$3,500	\$0	\$0			
9112	Materials	\$600		\$0	\$0	\$0	\$600	\$0	\$0			
9112	Plant Operating Costs	\$205		\$1,550	\$0	\$0	\$1,550	\$0	\$0			
9122	Annual Leave		\$0	\$68,016	\$0	\$176,597	\$0	\$143,000	(\$33,597)	\$0	Decrease in wages allocations for annual leave.	
9122	Salaries & Wages - Annual Leave	\$68,016		\$176,597	\$0	\$0	\$143,000	\$0	\$0			
9132	Public Holidays		\$0	\$7,852	\$0	\$76,523	\$0	\$76,523	\$0	\$0		
9132	Salaries & Wages - Public Holiday	\$7,852		\$76,523	\$0	\$0	\$76,523	\$0	\$0			
9142	Sick Leave		\$0	\$32,636	\$0	\$76,523	\$0	\$65,523	(\$11,000)	\$0	Decrease in wages allocations for sick leave.	
9142	Salaries & Wages - Sick Leave	\$32,636		\$76,523	\$0	\$0	\$65,523	\$0	\$0			
9152	Superannuation		\$0	\$104,141	\$0	\$237,716	\$0	\$223,000	(\$14,716)	\$0	Decrease in superannuation expenses	
9152	Superannuation	\$104,141		\$237,716	\$0	\$0	\$223,000	\$0	\$0			
9162	Workers Comp Ins		\$0	\$53,872	\$0	\$52,862	\$0	\$60,545	\$0	\$7,683	Increase in insurance premium	
9162	Salaries & Wages - W/Comp paid	\$0		\$0	\$0	\$0	\$0	\$0				
9162	Workers Compensation Insurance	\$53,872		\$52,862	\$0	\$0	\$60,545	\$0	\$0			
9172	Staff Functions		\$0	\$32	\$0	\$3,479	\$0	\$2,875	(\$604)	\$0	Decrease in overheads allocations.	
9172	Salaries & Wages	\$0		\$800	\$0	\$0	\$800	\$0	\$0			
9172	Labour Overheads	\$0		\$1,104	\$0	\$0	\$500	\$0	\$0			
9172	Materials	\$32		\$1,575	\$0	\$0	\$1,575	\$0	\$0			
9182	INSURANCE ON WORKS		\$0	\$6,445	\$0	\$6,470	\$0	\$6,445	(\$25)	\$0	Decrease in insurance premium	
9182	Insurance - Marine Cargo	\$725		\$750	\$0	\$0	\$725	\$0	\$0			
9182	Insurance - Mgmt Liability	\$5,720		\$5,720	\$0	\$0	\$5,720	\$0	\$0			
9192	Long Service Leave		\$0	\$28,689	\$0	\$49,744	\$0	\$49,744	\$0	\$0		
9192	Salaries & Wages - LSL	\$28,689		\$49,744	\$0	\$0	\$49,744	\$0	\$0			
9202	Safety Equipment & P.P.E.		\$0	\$23,670	\$0	\$22,050	\$0	\$23,632	\$0	\$1,582	Increase in materials expenses for safety equipment	
9202	Other Employee Costs	\$848		\$0	\$0	\$0	\$810	\$0	\$0			
9202	Materials	\$22,822		\$22,050	\$0	\$0	\$22,822	\$0	\$0			
9232	PWOH - NOVATED LEASE EXPENSES		\$0	\$15,391	\$0	\$46,175	\$0	\$30,781	(\$15,394)	\$0	Decrease in salary sacrifice lease payments	
9232	Services	\$15,391		\$46,175	\$0	\$0	\$30,781	\$0	\$0			
9262	Emp Insurances - Pwo		\$0	\$5,320	\$0	\$5,320	\$0	\$5,320	\$0	\$0		
9262	Insurance - Public Liability	\$5,320		\$5,320	\$0	\$0	\$5,320	\$0	\$0			
9280	Cleaners - Annual Leave		\$0	\$2,257	\$0	\$5,900	\$0	\$5,900	\$0	\$0		
9280	Salaries & Wages	\$2,257		\$5,900	\$0	\$0	\$5,900	\$0	\$0			
9281	Cleaners - Long Service Leave		\$0	\$960	\$0	\$3,150	\$0	\$3,150	\$0	\$0		
9281	Salaries & Wages	\$960		\$3,150	\$0	\$0	\$3,150	\$0	\$0			
9282	Cleaners - Sick Leave		\$0	\$0	\$0	\$2,150	\$0	\$2,150	\$0	\$0		
9282	Salaries & Wages	\$0		\$2,150	\$0	\$0	\$2,150	\$0	\$0			
9284	Cleaners - Public Holidays		\$0	\$128	\$0	\$3,150	\$0	\$3,150	\$0	\$0		
9284	Salaries & Wages	\$128		\$3,150	\$0	\$0	\$3,150	\$0	\$0			
9286	Cleaners - Superannuation		\$0	\$508	\$0	\$5,250	\$0	\$5,250	\$0	\$0		
9286	Superannuation	\$508		\$5,250	\$0	\$0	\$5,250	\$0	\$0			
9254	Cleaners - Administration		\$0	\$2,692	\$0	\$4,850	\$0	\$6,210	\$0	\$1,360	Increase in wages allocation.	
9254	Salaries & Wages	\$2,657		\$1,350	\$0	\$0	\$2,680	\$0	\$0			
9254	Labour Overheads	\$27		\$0	\$0	\$0	\$30	\$0	\$0			
9254	Materials	\$8		\$3,500	\$0	\$0	\$3,500	\$0	\$0			
9302	Admin Realloc - Cash (Pwo)		\$0	\$132,452	\$0	\$396,530	\$0	\$396,530	\$0	\$0		
9302	Administration Allocation Cash	\$132,452		\$396,530	\$0	\$0	\$396,530	\$0	\$0			
9332	Admin Non Cash Realloc (Pwo)		\$0	\$0	\$0	\$43,890	\$0	\$43,890	\$0	\$0		
9332	Administration Allocation Non-Cash	\$0		\$43,890	\$0	\$0	\$43,890	\$0	\$0			
9421	Small Items (Chainsaws, Mowers, etc)		\$0	\$0	\$0	\$3,310	\$0	\$3,310	\$0	\$0		
9421		\$0		\$3,310			\$3,310					
9422	Sundry Plant Recovery - Automatic Recoveries		\$0	\$6,502	\$0	\$20,000	\$0	\$20,000	\$0	\$0		
9422	Materials	\$6,502		\$20,000	\$0	\$0	\$20,000	\$0	\$0			
9312	Less Allocated To Works & Services		\$0	(\$888,768)	\$0	(\$1,801,212)	\$0	(\$1,681,049)	\$0	\$120,163	Decrease in overhead costs allocated to other programs.	
9312	PWO Allocation	(\$888,768)		(\$1,801,212)	\$0	\$0	(\$1,681,049)	\$0				
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		(\$174,908)	\$0	(\$174,909)	\$0	\$0	\$0	\$0	\$0	(\$149,202)	\$149,202	

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	OPERATING INCOME												
9323	Sundry Misc Income - Pwo		\$0	\$0		(\$500)	\$0		(\$500)	\$0	\$0	\$0	
9323	Other Income	\$0			(\$500)	\$0	\$0	(\$500)	\$0	\$0			
9233	PWOH - NOVATED LEASE CONTRIBUTION INCOME		(\$16,674)	\$0		(\$35,007)	\$0		(\$35,007)	\$0	\$0	\$0	
9233	Contributions	(\$16,674)			(\$35,007)	\$0	\$0	(\$35,007)	\$0	\$0			
	Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$16,674)	(\$16,674)	\$0	(\$35,507)	(\$35,507)	\$0	(\$35,507)	(\$35,507)	\$0	\$0	\$0	
	Total - PUBLIC WORKS OVERHEADS	(\$191,582)	(\$16,674)	(\$174,909)	(\$35,507)	(\$35,507)	\$0	(\$35,507)	(\$35,507)	\$0	(\$149,202)	\$149,202	

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
PLANT OPERATION COSTS													
OPERATING EXPENDITURE													
9372	Wages & Overheads		\$0	\$36,614		\$0	\$180,008		\$0	\$107,008	(\$73,000)		\$0 Decrease in overheads allocations.
9372	Salaries & Wages - Mechanic	\$36,614			\$102,008	\$0	\$0	\$102,008	\$0	\$0			
9372	Labour Overheads	\$0			\$78,000	\$0	\$0	\$5,000	\$0	\$0			
9352	Tyres & Tubes		\$0	\$18,412		\$0	\$8,500		\$0	\$25,000	\$0	\$16,500	Increase in tyre purchases
9352	Materials	\$18,412			\$8,500	\$0	\$0	\$25,000	\$0	\$0			
9344	Vehicle Tracking		\$0	\$8,315		\$0	\$22,000		\$0	\$22,000	\$0	\$0	
9344	Services	\$8,315			\$22,000	\$0	\$0	\$22,000	\$0	\$0			
9362	Parts,Ext Work & Sundries		\$0	\$63,293		\$0	\$110,476		\$0	\$115,476	\$0	\$5,000	Increase in parts and external servicing expenses
9362	Salaries & Wages	\$39			\$200	\$0	\$0	\$200	\$0	\$0			
9362	Labour Overheads	\$0			\$276	\$0	\$0	\$276	\$0	\$0			
9362	Materials	\$63,254			\$110,000	\$0	\$0	\$115,000	\$0	\$0			
9382	Vehicles - Insurance		\$0	\$70,614		\$0	\$72,441		\$0	\$72,441	\$0	\$0	
9382	Vehicle insurances	\$70,614			\$72,441	\$0	\$0	\$72,441	\$0	\$0			
9386	Vehicles - Licences		\$0	\$0		\$0	\$15,000		\$0	\$15,000	\$0	\$0	
9386	Vehicle Licence renewals	\$0			\$15,000	\$0	\$0	\$15,000	\$0	\$0			
9342	Fuels & Oils		\$0	\$109,268		\$0	\$305,000		\$0	\$390,000	\$0	\$85,000	Increase in fuel purchases
9342	Fuels & Oils used (allow for 10% increase in price)	\$109,268			\$305,000	\$0	\$0	\$390,000	\$0	\$0			
9363	Purchase of Tools		\$0	\$1,124		\$0	\$3,300		\$0	\$3,300	\$0	\$0	
9363	Materials	\$1,124			\$3,300	\$0	\$0	\$3,300	\$0	\$0			
9402	Less Poc Allocated To W. & S.		\$0	(\$373,011)		\$0	(\$716,725)		\$0	(\$750,225)	(\$33,500)		\$0 Increase in plant costs allocated to other programs
9402	Less Plant Costs Non-Recoverable Allocated	(\$373,011)			(\$716,725)	\$0	\$0	(\$750,225)	\$0	\$0			
021D	Depreciation (Sch 12)		\$0	\$0		\$0	\$314,150		\$0	\$314,150	\$0	\$0	
021D	Less Plant Asset Depreciation	\$0			\$314,150	\$0	\$0	\$314,150	\$0	\$0			
025D	Depreciation W/Back		\$0	(\$238,907)		\$0	(\$314,150)		\$0	(\$314,150)	\$0	\$0	
025D	Dep'n Written back	(\$238,907)			(\$314,150)	\$0	\$0	(\$314,150)	\$0	\$0			
Sub Total - PLANT OPERATIONS COSTS OP/EXP		(\$304,278)	\$0	(\$304,279)	\$0	\$0	\$0	\$0	\$0	\$0	(\$106,500)	\$106,500	
OPERATING INCOME													
9393	Income - Diesel Fuel Rebates		(\$7,318)	\$0		(\$25,000)	\$0		(\$18,000)	\$0	\$0	\$7,000	Decrease in fuel taxd credits claimable
9393	Rebate of excise on eligible diesel purchases	(\$7,318)			(\$25,000)	\$0	\$0	(\$18,000)	\$0	\$0			
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$7,318)	(\$7,318)	\$0	(\$25,000)	(\$25,000)	\$0	(\$18,000)	(\$18,000)	\$0	\$0	\$7,000	
Total - PLANT OPERATIONS COSTS		(\$311,596)	(\$7,318)	(\$304,279)	(\$25,000)	(\$25,000)	\$0	(\$18,000)	(\$18,000)	\$0	(\$106,500)	\$113,500	
MATERIALS AND STOCK													
OPERATING EXPENDITURE													
9452	Stock Variance A/C		\$0	\$0		\$0	\$0		\$0	\$100	\$0	\$100	
9452	Stock Variances	\$0			\$0	\$0	\$0	\$100	\$0	\$0			
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$100	
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$100	

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense		Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE		
PROJECTIONS													
30 JUNE 2024									Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
ACCOUNT	JOB												

	OTHER PROPERTY AND SERVICES												
	SALARIES AND WAGES												
	OPERATING EXPENDITURE												
9482	Salaries & Wages Drawn		\$0	\$2,874,794	\$0	\$0	\$5,422,724	\$0	\$0	\$5,667,343	\$0	\$244,619	Increase in salaries and wages paid
9482	Gross Wages & Salaries for Year	\$2,874,794			\$5,422,724	\$0	\$0	\$5,667,343	\$0	\$0			
9492	Workers Compensation Expenses		\$0	\$103,615	\$0	\$0	\$50,000	\$0	\$0	\$103,615	\$0	\$53,615	Increase in workers comp expenses
9492	Workers Compensation Costs	\$103,615			\$50,000	\$0	\$0	\$103,615	\$0	\$0			
9512	Salary & Wage Alloc To W. & S.		\$0	(\$2,792,919)		\$0	(\$5,422,724)		\$0	(\$5,667,343)	(\$244,619)	\$0	Increase in salaries and wages allocated to projects
9512	Gross Wages & Salaries Allocated	(\$2,792,919)			(\$5,422,724)	\$0	\$0	(\$5,667,343)	\$0	\$0			
	Sub Total - SALARIES AND WAGES OP/EXP	\$185,490	\$0	\$185,490	\$50,000	\$0	\$50,000	\$103,615	\$0	\$103,615	(\$244,619)	\$298,234	
	OPERATING INCOME												
9493	Workers Compensation Income		(\$52,734)	\$0		(\$50,000)	\$0		(\$103,615)	\$0	(\$53,615)	\$0	Increase in reimbursed workers comp expenses
9493	Workers Comp Reimbursement	(\$52,734)			(\$50,000)	\$0	\$0	(\$103,615)	\$0	\$0			
9543	APPRENTICESHIP/TRAINEE GRANTS		(\$44,775)	\$0		\$0	\$0		(\$44,775)	\$0	(\$44,775)	\$0	Increase in traineeship grants
9543	Grants & Subsidies Operating	(\$44,775)			\$0	\$0	\$0	(\$44,775)	\$0	\$0			
	Sub Total - SALARIES AND WAGES OP/INC	(\$97,509)	(\$97,509)	\$0	(\$50,000)	(\$50,000)	\$0	(\$148,390)	(\$148,390)	\$0	(\$98,390)	\$0	
	Total - SALARIES AND WAGES	\$87,981	(\$97,509)	\$185,490	\$0	(\$50,000)	\$50,000	(\$44,775)	(\$148,390)	\$103,615	(\$343,009)	\$298,234	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	FAVOURABLE	UNFAVOURABLE	COMMENTARY		
UNCLASSIFIED												
OPERATING EXPENDITURE												
9572	Land Survey & Leasing		\$0	\$3,474		\$0	\$0	\$0	\$3,474	\$0	\$3,474	Increase in surveying expenses
9572	Other Expenses	\$3,474		\$0		\$0		\$0	\$0			
9682	Misc Expenses-Other Property		\$0	\$2,404		\$0	\$7,887	\$0	\$7,404	(\$483)	\$0	Decrease in insurance premiums
9682	Services	\$0		\$0		\$0		\$0	\$0			
9682	Insurance	\$2,404		\$2,887		\$0		\$2,404	\$0	\$0		
9682	Other Expenses	\$0		\$5,000		\$0		\$5,000	\$0	\$0		
024D	Depreciation on Assets		\$0	\$0		\$0	\$18,100	\$0	\$18,100	\$0	\$0	
024D	Asset depreciation	\$0		\$18,100		\$0		\$18,100	\$0	\$0		
Sub Total - UNCLASSIFIED OP/EXP		\$5,878	\$0	\$5,879	\$25,987	\$0	\$25,987	\$28,978	\$0	\$28,978	(\$483)	\$3,474
OPERATING INCOME												
9625	SMALL ITEMS INSUR INCOME		\$0	\$0		(\$2,000)	\$0	(\$2,000)	\$0	\$0	\$0	\$0
9625	Other Income	\$0		(\$2,000)		\$0		(\$2,000)	\$0	\$0		
9626	Sundry Misc Income - Other Property		\$0	\$0		(\$28,000)	\$0	(\$28,000)	\$0	\$0	\$0	\$0
9626	Other Income	\$0		(\$28,000)		\$0		(\$28,000)	\$0	\$0		
9627	Sundry Inc - Insurance Premium Refund		\$0	\$0		(\$5,000)	\$0	(\$5,000)	\$0	\$0	\$0	\$0
9627	Other Income	\$0		(\$5,000)		\$0		(\$5,000)	\$0	\$0		
9683	Lease Of Ksc Properties		\$0	\$0		(\$14,000)	\$0	(\$14,000)	\$0	\$0	\$0	\$0
9683	Other income	\$0		(\$14,000)		\$0		(\$14,000)	\$0	\$0		
9695	Recoverable Costs Income		\$83	\$0		(\$1)	\$0	(\$1)	\$0	\$0	\$0	\$0
9695	Reimbursements	\$83		(\$1)		\$0		(\$1)	\$0	\$0		
Sub Total - UNCLASSIFIED OP/INC		\$83	\$83	\$0	(\$49,001)	(\$49,001)	\$0	(\$49,001)	(\$49,001)	\$0	\$0	\$0
Total - UNCLASSIFIED		\$5,961	\$83	\$5,879	(\$23,014)	(\$49,001)	\$25,987	(\$20,023)	(\$49,001)	\$28,978	(\$483)	\$3,474
Total - OTHER PROPERTY AND SERVICES		(\$401,862)	(\$122,373)	(\$279,490)	(\$78,739)	(\$169,508)	\$90,769	(\$118,205)	(\$260,430)	\$142,225	(\$604,444)	\$564,978

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

Details By function Under The Following Programme Titles		Total	ACTUAL		Total	ADOPTED BUDGET		Projection	PROJECTIONS		PROJECTED VARIANCE		
And Type Of Activities Within The Programme		Calculation	31 DECEMBER 2023		Calculation	2023-2024		Calculation	30 JUNE 2024				
ACCOUNT	JOB	Column	Income	Expense	Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
FUND TRANSFERS													
EXPENDITURE													
99R1	Tfr to Employee Leave Res.		\$0	\$0		\$0	\$30,908		\$0	\$30,908	\$0	\$0	
99R1	Interest Earned				\$236	\$0	\$0	\$236	\$0	\$0			
99R1	Transfer from Muni				\$30,672	\$0	\$0	\$30,672	\$0	\$0			
99R1	Transfer To Plant Res.		\$0	\$0		\$0	\$2,611		\$0	\$2,611	\$0	\$0	
99R1	Interest Earned				\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer from Muni				\$2,611	\$0	\$0	\$2,611	\$0	\$0			
99R1	Transfer to Springhaven Lodge Res.		\$0	\$1,350,000		\$0	\$0		\$0	\$1,350,000	\$0	\$1,350,000	Increase in bonds received
99R1	Interest Earned			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer from Muni	\$1,350,000		\$0	\$0	\$0	\$0	\$1,350,000	\$0	\$0			
99R1	Transfer to Low Income Housing Res.		\$0	\$0		\$0	\$83		\$0	\$83	\$0	\$0	
99R1	Interest Earned			\$0	\$83	\$0	\$0	\$83	\$0	\$0			
99R1	Transfer from Muni			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer to Sporting Facility Res.		\$0	\$0		\$0	\$63		\$0	\$63	\$0	\$0	
99R1	Interest Earned				\$63	\$0	\$0	\$63	\$0	\$0			
99R1	Transfer from Muni		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer to Landfill Waste Mgmt Res.		\$0	\$0		\$0	\$80		\$0	\$80	\$0	\$0	
99R1	Interest Earned			\$0	\$80	\$0	\$0	\$80	\$0	\$0			
99R1	Transfer from Muni			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer to Community Grants Res.		\$0	\$0		\$0	\$10		\$0	\$10	\$0	\$0	
99R1	Interest Earned			\$0	\$10	\$0	\$0	\$10	\$0	\$0			
99R1	Transfer from Muni			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer To Independent Living Units Res.		\$0	\$0		\$0	\$158		\$0	\$158	\$0	\$0	
99R1	Interest Earned			\$0	\$158	\$0	\$0	\$158	\$0	\$0			
99R1	Transfer from Muni			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer to Natural Resource Mgmt Res.		\$0	\$0		\$0	\$97		\$0	\$97	\$0	\$0	
99R1	Interest Earned			\$0	\$97	\$0	\$0	\$97	\$0	\$0			
99R1	Transfer from Muni			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer To Swimming Pool Res.		\$0	\$0		\$0	\$40		\$0	\$40	\$0	\$0	
99R1	Interest Earned				\$40	\$0	\$0	\$40	\$0	\$0			
99R1	Transfer from Muni		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer to Kodja Place Building Res.		\$0	\$0		\$0	\$18		\$0	\$18	\$0	\$0	
99R1	Interest Earned				\$18	\$0	\$0	\$18	\$0	\$0			
99R1	Transfer from Muni			\$0	\$0	\$0	\$0	\$0	\$0	\$0			
99R1	Transfer to Netball Court Surfacing Res.		\$0	\$0		\$0	\$3,501		\$0	\$3,501	\$0	\$0	
99R1	Interest Earned				\$16	\$0	\$0	\$16	\$0	\$0			
99R1	Transfer from Muni				\$3,485	\$0	\$0	\$3,485	\$0	\$0			
Sub Total - TRANSFERS TO RESERVE		\$1,350,000	\$0	\$1,350,000	\$37,569	\$0	\$37,569	\$1,387,569	\$0	\$1,387,569	\$0	\$1,350,000	
INCOME													
Transfer from Employee Reserve			\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
Tfr to Muni		\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Transfer from Plant Reserve			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
Tfr to Muni		\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - TRANSFERS FROM RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - TRANSFERS		\$1,350,000	\$0	\$1,350,000	\$37,569	\$0	\$37,569	\$1,387,569	\$0	\$1,387,569	\$0	\$1,350,000	
Total - FUND TRANSFER		\$1,350,000	\$0	\$1,350,000	\$37,569	\$0	\$37,569	\$1,387,569	\$0	\$1,387,569	\$0	\$1,350,000	

SHIRE OF KOJONUP BUDGET REVIEW REPORT Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Actual 31 DECEMBER 2023		ADOPTED BUDGET 2023-2024		BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
ACCOUNT	JOB	Total Calculation Column	Income Expense	Total Calculation Column	Income Expense	Projection Calculation Column	Income Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
0000	NEW - (Surplus) / Deficit - Opening 1 July		(\$3,915,666) \$0	(\$3,490,000)	(\$3,490,000) \$0	(\$3,915,666)	(\$3,915,666) \$0	(\$425,666)		\$0 Increase in closing surplus due to audit adjustments
	Sub Total - SURPLUS C/FWD	\$0	(\$3,915,666) \$0	(\$3,490,000)	(\$3,490,000) \$0	(\$3,915,666)	(\$3,915,666) \$0	(\$425,666)	\$0	
	Total - SURPLUS	\$0	(\$3,915,666) \$0	(\$3,490,000)	(\$3,490,000) \$0	(\$3,915,666)	(\$3,915,666) \$0	(\$425,666)	\$0	

SHIRE OF KOJONUP		Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW		PROJECTED VARIANCE			
PROJECTIONS														
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme			30 JUNE 2024											
ACCOUNT	JOB		Income	Expense		Income	Expense		Income	Expense	Income	Expense	FAVOURABLE	UNFAVOURABLE
LIABILITY LOANS - PRINCIPAL REPAYMENT														
EXPENDITURE														
New	Loan 150 - Communications tower		\$0	\$0		\$0	\$16,042		\$0	\$16,042	\$0	\$0		
New	Principal on Loan 150	0			\$16,042	\$0	\$0	\$16,042	\$0	\$0				
New	Loan 137 - Medical Centre		\$0	\$4,331		\$0	\$8,700		\$0	\$8,700	\$0	\$0		
New	Principal on Loan 137	\$4,331			\$8,700	\$0	\$0	\$8,700	\$0	\$0				
New	Loan 135 - Bagg St House		\$0	\$5,019		\$0	\$10,115		\$0	\$10,115	\$0	\$0		
New	Principal on Loan 135	\$5,019			\$10,115	\$0	\$0	\$10,115	\$0	\$0				
New	Loan 139 - Aged Units		\$0	\$5,048		\$0	\$10,125		\$0	\$10,125	\$0	\$0		
New	Principal on Loan 139	\$5,048			\$10,125	\$0	\$0	\$10,125	\$0	\$0				
New	Loan 140 - Staff Housing		\$0	\$30,008		\$0	\$60,276		\$0	\$60,276	\$0	\$0		
New	Principal on Loan 140	\$30,008			\$60,276	\$0	\$0	\$60,276	\$0	\$0				
New	Loan 138 - GROH Housing		\$0	\$56,089		\$0	\$112,583		\$0	\$112,583	\$0	\$0		
New	Principal on Loan 138	\$56,089			\$112,583	\$0	\$0	\$112,583	\$0	\$0				
New	Loan 144 - Staff Housing		\$0	\$5,372		\$0	\$10,793		\$0	\$10,793	\$0	\$0		
New	Principal on Loan 144	\$5,372			\$10,793	\$0	\$0	\$10,793	\$0	\$0				
New	Loan 145 - GROH Housing		\$0	\$5,372		\$0	\$10,793		\$0	\$10,793	\$0	\$0		
New	Principal on Loan 145	\$5,372			\$10,793	\$0	\$0	\$10,793	\$0	\$0				
New	Loan 148 - Staff Housing renovations		\$0	\$7,478		\$0	\$15,049		\$0	\$15,049	\$0	\$0		
New	Principal on Loan 148	\$7,478			\$15,049	\$0	\$0	\$15,049	\$0	\$0				
New	Loan 134 - Sports Complex		\$0	\$8,900		\$0	\$18,020		\$0	\$18,020	\$0	\$0		
New	Principal on Loan 134	\$8,900			\$18,020	\$0	\$0	\$18,020	\$0	\$0				
New	Loan 136 - Sports Complex Wall		\$0	\$4,918		\$0	\$9,885		\$0	\$9,885	\$0	\$0		
New	Principal on Loan136	\$4,918			\$9,885	\$0	\$0	\$9,885	\$0	\$0				
New	Loan 143 - Netball Courts & Roof		\$0	\$26,699		\$0	\$53,783		\$0	\$53,783	\$0	\$0		
New	Principal on Loan 143	\$26,699			\$53,783	\$0	\$0	\$53,783	\$0	\$0				
New	Loan 142 - Oval Lighting		\$0	\$12,242		\$0	\$24,573		\$0	\$24,573	\$0	\$0		
New	Principal on Loan 142	\$12,242			\$24,573	\$0	\$0	\$24,573	\$0	\$0				
New	Loan 146 - Harrison Place Toilets & Park		\$0	\$17,184		\$0	\$34,706		\$0	\$34,706	\$0	\$0		
New	Principal on Loan 146	\$17,184			\$34,706	\$0	\$0	\$34,706	\$0	\$0				
New	Loan 149 - Harrison Place Toilets & Park		\$0	\$0		\$0	\$8,021		\$0	\$8,021	\$0	\$0		
New	Principal on Loan 149	\$0			\$8,021	\$0	\$0	\$8,021	\$0	\$0				
New	Loan 141 - Airstrip Lighting		\$0	\$5,060		\$0	\$10,157		\$0	\$10,157	\$0	\$0		
New	Principal on Loan 141	\$5,060			\$10,157	\$0	\$0	\$10,157	\$0	\$0				
New	Loan 147 - Land Development		\$0	\$16,586		\$0	\$33,498		\$0	\$33,498	\$0	\$0		
New	Principal on Loan 147	\$16,586			\$33,498	\$0	\$0	\$33,498	\$0	\$0				
Sub Total - LOAN REPAYMENTS		\$210,306	\$0	\$210,307	\$447,119	\$0	\$447,119	\$447,119	\$0	\$447,119	\$0	\$0		
INCOME														
New	Loan 133 - Kojonup Bowls Club S/S Principal Repayment		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0		
New	Reimbursement of Principal	\$0	\$0	\$0		\$0	\$0		\$0	\$0				
Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total - NON CURRENT LIABILITIES		\$210,306	\$0	\$210,307	\$447,119	\$0	\$447,119	\$447,119	\$0	\$447,119	\$0	\$0		

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
NEW LOANS RAISED													
INCOME													
9967	New Loan 149 - Communications Tower	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
9967	New Loan 149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
9968	New Loan 150 - Harrison Place Toilets & Park		\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
9968	New Loan 150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
New	New Loan	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0			
Sub Total - New Loans Raised		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - NEW LOANS - CURRENT LIABILITIES		\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NON CASH ITEMS WRITTEN BACK													
	Depreciation Written Back	\$0	\$0	\$0	(\$4,497,915)	\$0	(\$4,497,915)	(\$4,498,215)	\$0	(\$4,498,215)	(\$300)		\$0
	Profit on Sale of Assets Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	Loss on Sale of Assets Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
0099R	Movement in Springhaven Lodge Bonds Reserve Bank Account		(\$1,350,000)	\$0		\$0	\$0	(\$1,350,000)	(\$1,350,000)	\$0	(\$1,350,000)		\$0 Increase in movement of Springhaven bonds
	Movement in Doubtful Debts	\$0	\$0	\$0	(\$2,000)	\$0	(\$2,000)	\$0	\$0	\$0	\$0	\$2,000	
Sub Total - DEPRECIATION WRITTEN BACK		\$0	(\$1,350,000)	\$0	(\$4,499,915)	\$0	(\$4,499,915)	(\$5,848,215)	(\$1,350,000)	(\$4,498,215)	(\$1,350,300)		\$2,000
Total - NON CASH ITEMS		\$0	(\$1,350,000)	\$0	(\$4,499,915)	\$0	(\$4,499,915)	(\$5,848,215)	(\$1,350,000)	(\$4,498,215)	(\$1,350,300)		\$2,000

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	FAVOURABLE	UNFAVOURABLE	COMMENTARY			
	FURNITURE AND EQUIPMENT												
	GOVERNANCE												
	CAPITAL EXPENDITURE												
C137	ICT Plan Implementation		\$0\$1,376		\$0\$360,000		\$0\$360,000	\$0	\$0				
C137	IT Plan - Audio Visual upgrades chambers	\$0		\$60,000	\$0	\$0							
C137	IT Plan - Server hardware & architecture upgrade	\$0		\$20,000	\$0	\$0	\$20,000						
C137	IT Plan - Replacement laptops/ipads	\$1,376		\$15,000	\$0	\$0	\$15,000						
C137	IT Plan - Replacement Desktops	\$0		\$15,000	\$0	\$0	\$15,000						
C137	IT Plan - New ERP System	\$0		\$200,000	\$0	\$0	\$260,000						
C137	IT Plan - Monarch EDRMS	\$0		\$25,000	\$0	\$0	\$25,000						
C137	IT Plan - Safety Mgmt & Induction Onboarding	\$0		\$25,000	\$0	\$0	\$25,000						
C137	IT Plan - Project Mgmt, Grant Mgmt System	\$0	\$0\$0	\$0	\$0\$0	\$0	\$0\$0						
	Sub Total - CAPITAL WORKS	\$1,376	\$0\$1,376	\$360,000	\$0\$360,000	\$360,000	\$0\$360,000	\$0	\$0				
	Total - GOVERNANCE	\$1,376	\$0\$1,376	\$360,000	\$0\$360,000	\$360,000	\$0\$360,000	\$0	\$0				
	FURNITURE AND EQUIPMENT												
	HOUSING												
	EXPENDITURE												
C147	Springhaven - Furniture		\$0\$0		\$0\$10,000		\$0\$10,000	\$0	\$0				
C147	Furniture & Equipment	\$0	\$0\$0	\$10,000	\$0\$0	\$10,000	\$0\$0						
	Sub Total - CAPITAL WORKS	\$0	\$0\$0	\$10,000	\$0\$10,000	\$10,000	\$0\$10,000	\$0	\$0				
	Total - HOUSING	\$0	\$0\$0	\$10,000	\$0\$10,000	\$10,000	\$0\$10,000	\$0	\$0				
	FURNITURE AND EQUIPMENT												
	RECREATION & CULTURE												
	CAPITAL EXPENDITURE												
C430	Sporting Complex - Audio Visual		\$0\$0		\$0\$0		\$0\$2,575	\$0	\$2,575				
C430	Capital Upgrade	\$2,575		\$0	\$0\$0	\$2,575	\$0\$0						
	Sub Total - CAPITAL WORKS	\$2,575	\$0\$0	\$0	\$0\$0	\$2,575	\$0\$2,575	\$0	\$2,575				
	Total - RECREATION & CULTURE	\$2,575	\$0\$0	\$0	\$0\$0	\$2,575	\$0\$2,575	\$0	\$2,575				
	Total - FURNITURE AND EQUIPMENT	\$3,951	\$0\$1,376	\$370,000	\$0\$370,000	\$372,575	\$0\$372,575	\$0	\$2,575				

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	LAND												
	COMMUNITY AMENITIES												
	CAPITAL EXPENDITURE												
C310	Subdivision Construction		\$0	\$0		\$0	\$100,000		\$0	\$100,000	\$0	\$0	
C310	Subdivision Expenses - Katanning Rd	\$0	\$0	\$0	\$33,333	\$0	\$0	\$33,333	\$0	\$0			
C310	Subdivision Expenses - Thornbury Close	\$0	\$0	\$0	\$33,333	\$0	\$0	\$33,333	\$0	\$0			
C310	Subdivision Expenses - Soldier Rd	\$0	\$0	\$0	\$33,334	\$0	\$0	\$33,334	\$0	\$0			
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	
	Total- COMMUNITY AMENITIES	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	
	Total - LAND	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	BUILDINGS												
	GOVERNANCE												
	EXPENDITURE												
C191	Office Building Capital Renewal		\$0	\$0		\$0	\$20,000		\$0	\$0	(\$20,000)		\$0 Budget allocation not required
C191	Office Renewal	\$0			\$20,000	\$0	\$0	\$0	\$0	\$0			
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$0	(\$20,000)	\$0	
	TOTAL - GOVERNANCE	\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$0	(\$20,000)	\$0	
	BUILDINGS												
	LAW ORDER AND PUBLIC SAFETY												
	EXPENDITURE												
C440	Cat Pound		\$0	\$6,588		\$0	\$4,696		\$0	\$6,588	\$0	\$1,892	Increase in contractor expenses to complete cat pound.
C440	Services - construction	\$6,588			\$4,696	\$0	\$0	\$6,588	\$0	\$0			
	Sub Total - CAPITAL WORKS	\$6,588	\$0	\$6,588	\$4,696	\$0	\$4,696	\$6,588	\$0	\$6,588	\$0	\$1,892	
	TOTAL - LAW ORDER AND PUBLIC SAFETY	\$6,588	\$0	\$6,588	\$4,696	\$0	\$4,696	\$6,588	\$0	\$6,588	\$0	\$1,892	
	BUILDINGS												
	EDUCATION & WELFARE												
	CAPITAL EXPENDITURE												
C441	Old School - Re-Roof	\$0	\$0	\$32,007		\$0	\$100,000		\$0	\$100,000	\$0	\$0	
C441	Services - Construction	\$32,007			\$100,000	\$0	\$0	\$100,000	\$0	\$0			
	Sub Total - CAPITAL WORKS	\$32,007	\$0	\$32,007	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	
	TOTAL - EDUCATION & WELFARE	\$32,007	\$0	\$32,007	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0	\$0	

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	Income	Expense	Total Calculation Column	Income	Expense	Projection Calculation Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
BUILDINGS - CAPITAL EXPENDITURE													
HOUSING													
C157	CEO Residence - 15 Loton Close		\$0	\$131		\$0	\$60,000		\$0	\$60,000	\$0	\$0	
C157	Retaining wall Shed Fixes	\$131			\$60,000	\$0	\$0	\$60,000	\$0	\$0			
C140	Staff House - 34 Katanning Road		\$0	\$93,394		\$0	\$120,000		\$0	\$170,000	\$0	\$50,000	Increase in materials expenses for renovation works
C140	Capital Upgrades	\$93,394			\$120,000	\$0	\$0	\$170,000	\$0	\$0			
C195	Springhaven - Building		\$0	\$0		\$0	\$30,000		\$0	\$20,000	(\$10,000)	\$0	Decrease in material expenses for renewal works
C195	Capital Renewal	\$0			\$30,000	\$0	\$0	\$20,000	\$0	\$0			
C313	Jean Sullivan Units		\$0	\$0		\$0	\$10,000		\$0	\$10,000	\$0	\$0	
C313	Capital Upgrades	\$0			\$10,000	\$0	\$0	\$10,000	\$0	\$0			
C145	Loton Close Units		\$0	\$0		\$0	\$10,000		\$0	\$10,000	\$0	\$0	
C145	Capital Upgrades	\$0			\$10,000	\$0	\$0	\$10,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$93,525	\$0	\$93,525	\$230,000	\$0	\$230,000	\$270,000	\$0	\$270,000	(\$10,000)	\$50,000	
Total - HOUSING		\$93,525	\$0	\$93,525	\$230,000	\$0	\$230,000	\$270,000	\$0	\$270,000	(\$10,000)	\$50,000	
BUILDINGS													
COMMUNITY AMENITIES													
CAPITAL EXPENDITURE													
C442	Mens Shed - Construction of New		\$0	\$0	\$0	\$0	\$750,000	\$0	\$0	\$750,000	\$0	\$0	
C442	Capital Upgrades	\$0			\$750,000	\$0	\$0	\$750,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$750,000	\$0	\$750,000	\$750,000	\$0	\$750,000	\$0	\$0	
Total - COMMUNITY AMENITIES		\$0	\$0	\$0	\$750,000	\$0	\$750,000	\$750,000	\$0	\$750,000	\$0	\$0	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
		Total	ACTUAL	Total	ADOPTED BUDGET	Projection	BUDGET REVIEW	PROJECTED VARIANCE				
		Calculation	31 DECEMBER 2023	Calculation	2023-2024	Calculation	PROJECTIONS					
ACCOUNT	JOB	Column	Income	Expense	Income	Expense	30 JUNE 2024	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
	BUILDINGS											
	RECREATION AND CULTURE											
	CAPITAL EXPENDITURE											
C198	Historic Buildings - Capital Improvement		\$0	\$0	\$0	\$30,000		\$0	\$0	(\$30,000)		\$0 Budget allocation not required
C198	Materials	\$0			\$30,000	\$0	\$0	\$0	\$0			
C199	Memorial hall/Theatrical/Harrison Place Toilets		\$0	\$0		\$10,000		\$0	\$10,000	\$0	\$0	
C199	Capital Upgrades	\$0			\$10,000	\$0	\$0	\$0	\$0			
C408	Harrison Place Toilets & Park		\$0	\$0		\$10,000		\$0	\$10,000	\$0	\$0	
C408	Capital Upgrades	\$0			\$10,000	\$0	\$0	\$0	\$0			
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$20,000	\$0	\$20,000	(\$30,000)	\$0
	Total - RECREATION AND CULTURE	\$0	\$0	\$0	\$50,000	\$0	\$50,000	\$20,000	\$0	\$20,000	(\$30,000)	\$0
	BUILDINGS											
	ECONOMIC SERVICES											
	CAPITAL EXPENDITURE											
C177	Kodja Place Capital Renewal		\$0	\$4,807	\$0	\$20,000		\$0	\$10,000	(\$10,000)		Decrease in contractor expenses for air conditioning
C177	Capital Renewal AC Upgrades	\$4,807			\$20,000	\$0	\$0	\$0	\$0			\$0 replacement
	Sub Total - CAPITAL WORKS	\$4,807	\$0	\$4,807	\$20,000	\$0	\$20,000	\$10,000	\$0	\$10,000	(\$10,000)	\$0
	Total - ECONOMIC SERVICES	\$4,807	\$0	\$4,807	\$20,000	\$0	\$20,000	\$10,000	\$0	\$10,000	(\$10,000)	\$0
	Total - BUILDINGS	\$136,927	\$0	\$136,927	\$1,174,696	\$0	\$1,174,696	\$1,156,588	\$0	\$1,156,588	(\$70,000)	\$51,892

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	PROJECTED VARIANCE FAVOURABLEUNFAVOURABLECOMMENTARY				
	PLANT AND EQUIPMENT											
	TRANSPORT											
	CAPITAL EXPENDITURE											
7604	Major Plant Purchases		\$0\$56,718		\$0\$0		\$0\$148,595	\$0\$148,595Increase in purchase expenses for new mower and Crew Cab Truck				
7604	Purchase Plant - New Mower	\$56,718		\$0	\$0\$0	\$56,718	\$0\$0					
7604	Purchase Plant - Crew Cab Truck	\$0		\$0	\$0\$0	\$91,877	\$0\$0					
C162	Major Plant Repairs		\$0\$0		\$0\$0		\$0\$0	\$0\$0				
C162	Plant Repairs	\$0			\$0\$0	\$0	\$0\$0					
	Sub Total - CAPITAL WORKS	\$56,718	\$0\$56,718	\$0	\$0\$0	\$148,595	\$0\$148,595	\$0\$148,595				
	Total - TRANSPORT	\$56,718	\$0\$56,718	\$0	\$0\$0	\$148,595	\$0\$148,595	\$0\$148,595				
	Total - PLANT AND EQUIPMENT	\$56,718	\$0\$56,718	\$0	\$0\$0	\$148,595	\$0\$148,595	\$0\$148,595				

SHIRE OF KOJONUP										BUDGET REVIEW				
BUDGET REVIEW REPORT										PROJECTIONS		PROJECTED VARIANCE		
Details By function Under The Following Programme Titles										30 JUNE 2024				
And Type Of Activities Within The Programme														
ACCOUNT	JOB	Total Calculation Column	31 DECEMBER 2023 Income Expense	Total Calculation Column	ADOPTED BUDGET 2023-2024 Income Expense	Projection Calculation Column			Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY	
INFRASTRUCTURE ASSETS - ROAD RESERVES														
CAPITAL EXPENDITURE														
Roads to Recovery Projects														
CJ453	Seal - Balgarup Road		\$0	\$142,429		\$0	\$150,000		\$0	\$142,427	(\$7,573)		Decrease in Wages, overheads and Plant costs.	
CJ453	Wages	\$9,908		\$45,435	\$0	\$0	\$9,908	\$0	\$0	\$0			\$0 Increase in materials cost of \$83,955.	
CJ453	Overheads	\$14,367		\$52,065	\$0	\$0	\$14,367	\$0	\$0	\$0				
CJ453	Plant Operating Costs Recoverable	\$5,697		\$24,000	\$0	\$0	\$5,697	\$0	\$0	\$0				
CJ453	Materials	\$0		\$28,500	\$0	\$0	\$0	\$0	\$0	\$0				
CJ453	Contractors	\$112,455		\$0	\$0	\$0	\$112,455	\$0	\$0	\$0				
C500	Tone Road - RTR		\$0	\$0	\$0	\$100,000		\$0	\$100,000		\$0	\$0		
C500	Wages	\$0		\$30,290	\$0	\$0	\$30,290	\$0	\$0	\$0				
C500	Overheads	\$0		\$34,710	\$0	\$0	\$34,710	\$0	\$0	\$0				
C500	Plant Operating Costs Recoverable	\$0		\$16,000	\$0	\$0	\$16,000	\$0	\$0	\$0				
C500	Materials	\$0		\$19,000	\$0	\$0	\$19,000	\$0	\$0	\$0				
C501	Ballock Road - RTR		\$0	\$0	\$0	\$70,000		\$0	\$55,560		(\$14,440)		Decrease in wages, overheads and plant costs.	
C501	Wages	\$0		\$21,203	\$0	\$0	\$14,203	\$0	\$0	\$0			\$0 Increase in materials expenses for culvert pipes	
C501	Overheads	\$0		\$24,297	\$0	\$0	\$17,297	\$0	\$0	\$0				
C501	Plant Operating Costs Recoverable	\$0		\$11,200	\$0	\$0	\$5,200	\$0	\$0	\$0				
C501	Materials	\$0		\$13,300	\$0	\$0	\$18,860	\$0	\$0	\$0				
C502	Woodenup Road - RTR		\$0	\$0	\$0	\$30,000		\$0	\$30,000		\$0	\$0		
C502	Wages	\$0		\$9,087	\$0	\$0	\$9,087	\$0	\$0	\$0				
C502	Overheads	\$0		\$10,413	\$0	\$0	\$10,413	\$0	\$0	\$0				
C502	Plant Operating Costs Recoverable	\$0		\$4,800	\$0	\$0	\$4,800	\$0	\$0	\$0				
C502	Materials	\$0		\$5,700	\$0	\$0	\$5,700	\$0	\$0	\$0				
C503	Boilup Road - RTR		\$0	\$5,561		\$0	\$30,000		\$0	\$0	(\$30,000)		Project not proceeding this year. \$24k allocated to Broomehill Rd project and \$6k allocated to Ballock Rd \$0 project	
C503	Wages	\$639		\$9,087	\$0	\$0	\$0	\$0	\$0	\$0				
C503	Overheads	\$926		\$10,413	\$0	\$0	\$0	\$0	\$0	\$0				
C503	Plant Operating Costs Recoverable	\$900		\$4,800	\$0	\$0	\$0	\$0	\$0	\$0				
C503	Materials	\$3,096		\$5,700	\$0	\$0	\$0	\$0	\$0	\$0				
C504	Hubbe Road - RTR		\$0	\$37,700		\$0	\$52,500		\$0	\$52,500	\$0	\$0		
C504	Wages	\$15,948		\$15,902	\$0	\$0	\$15,902	\$0	\$0	\$0				
C504	Overheads	\$12,374		\$18,223	\$0	\$0	\$18,223	\$0	\$0	\$0				
C504	Plant Operating Costs Recoverable	\$9,378		\$8,400	\$0	\$0	\$8,400	\$0	\$0	\$0				
C504	Materials	\$0		\$9,975	\$0	\$0	\$9,975	\$0	\$0	\$0				
RRG Projects														
C417	Widening - Shamrock Road		\$0	\$113,146		\$0	\$660,000		\$0	\$660,000	\$0	\$0		
C417	Wages	\$2,266		\$169,158	\$0	\$0	\$50,000	\$0	\$0	\$0				
C417	Overheads	\$3,269		\$193,842	\$0	\$0	\$72,500	\$0	\$0	\$0				
C417	Plant Operating Costs Recoverable	\$1,571		\$138,600	\$0	\$0	\$138,600	\$0	\$0	\$0				
C417	Materials	\$106,038		\$158,400	\$0	\$0	\$398,900	\$0	\$0	\$0				
C319	Bitumen Reseal - Kojonup-Frankland Road		\$0	\$46,267		\$0	\$150,000		\$0	\$170,000	\$0	\$20,000	Increase in materials expense for reseal works	
C319	Wages	\$9,940		\$16,776	\$0	\$0	\$16,776	\$0	\$0	\$0				
C319	Overheads	\$14,413		\$19,224	\$0	\$0	\$19,224	\$0	\$0	\$0				
C319	Plant Operating Costs Recoverable	\$10,398		\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0				
C319	Materials	\$11,516		\$111,000	\$0	\$0	\$131,000	\$0	\$0	\$0				
C320	Bitumen Reseal - Kojonup Darkan Road		\$0	\$119,925		\$0	\$553,000		\$0	\$150,000	(\$403,000)		Correction of budget allocation - incorrect value assigned \$0 to project	
C320	Wages	\$268		\$200,000	\$0	\$0	\$16,776	\$0	\$0	\$0				
C320	Overheads	\$389		\$50,000	\$0	\$0	\$19,224	\$0	\$0	\$0				
C320	Plant Operating Costs Recoverable	\$385		\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$0				
C320	Materials	\$118,883		\$300,000	\$0	\$0	\$111,000	\$0	\$0	\$0				

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation	ACTUAL 31 DECEMBER 2023		Total Calculation	ADOPTED BUDGET 2023-2024		Projection Calculation	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
		Column	Income	Expense	Column	Income	Expense	Column	Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
C321	Bitumen Reseal - Broomehill-Kojonup Road		\$0	\$175,395		\$0	\$150,000		\$0	\$175,535	\$0	\$25,535	Increase in materials expenses
C321	Wages	\$13,900			\$16,776	\$0	\$0	\$13,900	\$0	\$0			
C321	Overheads	\$20,155			\$19,224	\$0	\$0	\$20,155	\$0	\$0			
C321	Plant Operating Costs Recoverable	\$7,666			\$3,000	\$0	\$0	\$7,666	\$0	\$0			
C321	Materials	\$133,674			\$111,000	\$0	\$0	\$133,814	\$0	\$0			
C463	Kojonup Darkan Shoulder Blackspot		\$0	\$964,781		\$0	\$669,000		\$0	\$1,622,358	\$0	\$953,358	Underspent from 22/23 and \$550k in new funding for project
C463	Wages	\$144,278			\$215,110	\$0	\$0	\$144,278	\$0	\$0			
C463	Overheads	\$206,818			\$246,500	\$0	\$0	\$206,818	\$0	\$0			
C463	Plant Operating Costs Recoverable	\$135,845			\$140,490	\$0	\$0	\$135,845	\$0	\$0			
C463	Materials	\$477,840			\$66,900	\$0	\$0	\$1,135,417	\$0	\$0			
C463	Contractors	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Commodity Route Projects													
C172	Seal - Riverdale Road		\$0	\$2,982		\$0	\$413,000		\$0	\$413,000	\$0	\$0	
C172	Wages	\$750	\$0	\$0	\$38,492	\$0	\$0	\$38,492	\$0	\$0			
C172	Overheads	\$1,088	\$0	\$0	\$44,108	\$0	\$0	\$44,108	\$0	\$0			
C172	Plant Op Costs	\$1,144	\$0	\$0	\$33,040	\$0	\$0	\$33,040	\$0	\$0			
C172	Materials - Upgrade project	\$0			\$297,360	\$0	\$0	\$297,360	\$0	\$0			
Municipal Fund Projects													
CJ464	Kojonup - Darkan Pavement Failure Repairs		\$0	\$27,439	\$0	\$0	\$0	\$0	\$0	\$669,000	\$0	\$669,000	Increase for new road project
CJ464	Wages	\$4,495	\$0	\$0	\$0	\$0	\$0	\$215,110	\$0	\$0			
CJ464	Overheads	\$6,518	\$0	\$0	\$0	\$0	\$0	\$246,500	\$0	\$0			
CJ464	Plant Operating Costs Recoverable	\$3,070	\$0	\$0	\$0	\$0	\$0	\$140,490	\$0	\$0			
CJ464	Materials	\$13,355	\$0	\$0	\$0	\$0	\$0	\$66,900	\$0	\$0			
CJ464	Contractors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - CAPITAL WORKS		\$1,635,620	\$0	\$1,635,625	\$3,027,500	\$0	\$3,027,500	\$4,240,380	\$0	\$4,240,380	(\$455,013)	\$1,667,893	
Total - ROADS		\$1,635,620	\$0	\$1,635,625	\$3,027,500	\$0	\$3,027,500	\$4,240,380	\$0	\$4,240,380	(\$455,013)	\$1,667,893	
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$1,635,620	\$0	\$1,635,625	\$3,027,500	\$0	\$3,027,500	\$4,240,380	\$0	\$4,240,380	(\$455,013)	\$1,667,893	

SHIRE OF KOJONUP												
BUDGET REVIEW REPORT												
Details By function Under The Following Programme Titles												
And Type Of Activities Within The Programme												
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023 IncomeExpense	Total Calculation Column	ADOPTED BUDGET 2023-2024 IncomeExpense	Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024 IncomeExpense	PROJECTED VARIANCE FAVOURABLEUNFAVOURABLECOMMENTARY				
INFRASTRUCTURE - FOOTPATHS												
C174	Footpath - Soldier Rd		\$0\$7,000		\$0\$250,000		\$0\$250,000	\$0\$0				
C174	Wages	\$0		\$27,960	\$0\$0	\$27,960	\$0\$0					
C174	Overheads	\$0		\$32,040	\$0\$0	\$32,040	\$0\$0					
C174	Plant Operating Costs Recoverable	\$0		\$5,000	\$0\$0	\$5,000	\$0\$0					
C174	Capital Upgrades	\$7,000		\$185,000	\$0\$0	\$185,000	\$0\$0					
Sub Total - CAPITAL WORKS		\$7,000	\$0\$7,000	\$250,000	\$0\$250,000	\$250,000	\$0\$250,000	\$0\$0				
Total - INFRASTRUCTURE ASSETS FOOTPATHS		\$7,000	\$0\$7,000	\$250,000	\$0\$250,000	\$250,000	\$0\$250,000	\$0\$0				
INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE												
RECREATION & CULTURE												
C357	Apex Park Playground		\$0\$0		\$0\$34,000		\$0\$34,000	\$0\$0				
C357	Materials	\$0		\$34,000	\$0\$0	\$34,000	\$0\$0					
C274	Sporting Complex - Netball Court Project		\$0\$0		\$0\$88,000		\$0\$88,000	\$0\$0				
C274	Materials - Parking, footpath & room fitout	\$0		\$88,000	\$0\$0	\$88,000	\$0\$0					
C443	Showgrounds Retaining Wall		\$0\$6,000		\$0\$6,000		\$0\$6,000	\$0\$0				
C443	Materials	\$6,000		\$6,000	\$0\$0	\$6,000	\$0\$0					
C411	Sporting Complex - Playground & Outdoor Gym		\$0\$7,728		\$0\$0		\$0\$7,728	\$0\$7,728				
C411	Materials	\$7,728		\$0	\$0\$0	\$7,728	\$0\$0					
C448	Trails Hub Construction		\$0\$0		\$0\$40,000		\$0\$20,000	(\$20,000)\$0				
C448	Materials	\$0		\$40,000	\$0\$0	\$20,000	\$0\$0					
Sub-Total - CAPITAL WORKS		\$13,728	\$0\$13,728	\$168,000	\$0\$168,000	\$155,728	\$0\$155,728	(\$20,000)\$7,728				
Total - RECREATION & CULTURE		\$13,728	\$0\$13,728	\$168,000	\$0\$168,000	\$155,728	\$0\$155,728	(\$20,000)\$7,728				
Total - INFRASTRUCTURE PARKS		\$13,728	\$0\$13,728	\$168,000	\$0\$168,000	\$155,728	\$0\$155,728	(\$20,000)\$7,728				

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE													
LAW, ORDER & PUBLIC SAFETY													
C138	Bushfire Repeater Tower		\$0	\$99,604		\$0	\$350,000		\$0	\$350,000	\$0	\$0	
C138	Materials	\$99,604			\$350,000	\$0	\$0	\$350,000	\$0	\$0			
2885	CCTV Capital Expenditure		\$0	\$0		\$0	\$267,000		\$0	\$267,000	\$0	\$0	\$0
2885	Services	\$0			\$267,000	\$0	\$0	\$267,000	\$0	\$0			
Sub-Total - CAPITAL WORKS		\$99,604	\$0	\$99,604	\$617,000	\$0	\$617,000	\$617,000	\$0	\$617,000	\$0	\$0	\$0
Total - LAW, ORDER & PUBLIC SAFETY		\$99,604	\$0	\$99,604	\$617,000	\$0	\$617,000	\$617,000	\$0	\$617,000	\$0	\$0	\$0
OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE													
COMMUNITY AMENITIES													
CAPITAL EXPENDITURE													
C355	Town Furniture		\$0	\$16,525		\$0	\$39,171		\$0	\$25,405	(\$13,766)		Increase in materials of \$8,000. Decrease in wages and \$0 overheads allocations.
C355	Salaries & Wages	\$679			\$11,837	\$0	\$0	\$2,500	\$0	\$0			
C355	Labour Overheads	\$984			\$16,334	\$0	\$0	\$3,625	\$0	\$0			
C355	Plant Operating Costs	\$821			\$4,500	\$0	\$0	\$4,500	\$0	\$0			
C355	Materials	\$14,780			\$6,500	\$0	\$0	\$14,780	\$0	\$0			
C407	Refuse Site Development		\$0	\$2,780		\$0	\$98,250		\$0	\$0	(\$98,250)		\$0 Project deferred to 2024/25
C407	Salaries & Wages	\$969			\$25,000	\$0	\$0	\$0	\$0	\$0			
C407	Labour Overheads	\$1,405			\$34,500	\$0	\$0	\$0	\$0	\$0			
C407	Plant Operating Costs	\$406			\$38,750	\$0	\$0	\$0	\$0	\$0			
C407	Materials	\$0			\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - CAPITAL WORKS		\$20,044	\$0	\$19,305	\$137,421	\$0	\$137,421	\$25,405	\$0	\$25,405	(\$112,016)		\$0
Total - OTHER COMMUNITY AMENITIES		\$20,044	\$0	\$19,305	\$137,421	\$0	\$137,421	\$25,405	\$0	\$25,405	(\$112,016)		\$0
OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE													
RECREATION & CULTURE													
C444	Sporting Complex - Hall of Fame Signage		\$0	\$550		\$0	\$8,000		\$0	\$2,000	(\$6,000)		\$0 Decrease in materials expense for signage
C444	Materials	\$550			\$8,000	\$0	\$0	\$2,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$550	\$0	\$550	\$8,000	\$0	\$8,000	\$2,000	\$0	\$2,000	(\$6,000)		\$0
Total - OTHER RECREATION		\$550	\$0	\$550	\$8,000	\$0	\$8,000	\$2,000	\$0	\$2,000	(\$6,000)		\$0

SHIRE OF KOJONUP													
BUDGET REVIEW REPORT													
Details By function Under The Following Programme Titles													
And Type Of Activities Within The Programme													
ACCOUNT	JOB	Total Calculation Column	ACTUAL 31 DECEMBER 2023		Total Calculation Column	ADOPTED BUDGET 2023-2024		Projection Calculation Column	BUDGET REVIEW PROJECTIONS 30 JUNE 2024		PROJECTED VARIANCE		
			Income	Expense		Income	Expense		Income	Expense	FAVOURABLE	UNFAVOURABLE	COMMENTARY
OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE													
ECONOMIC SERVICES													
C054	Promotional Signage at Airstrip		\$0	\$0		\$0	\$30,000		\$0	\$5,000	(\$25,000)		\$0 Decrease in materials expense for signage
C054	New Assets				\$30,000	\$0	\$0	\$5,000	\$0	\$0			
CJ457	EV Charging Station		\$0	\$24,765		\$0	\$250,000		\$0	\$250,000	\$0	\$0	
CJ457	Materials	\$24,765			\$250,000	\$0	\$0	\$250,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$24,765	\$0	\$24,765	\$280,000	\$0	\$280,000	\$255,000	\$0	\$255,000	(\$25,000)		\$0
Total - ECONOMIC SERVICES		\$24,765	\$0	\$24,765	\$280,000	\$0	\$280,000	\$255,000	\$0	\$255,000	(\$25,000)		\$0
OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE													
OTHER PROPERTY & SERVICES													
C458	Radios - Communication		\$0	\$0		\$0	\$30,000		\$0	\$15,000	(\$15,000)		\$0 Decrease in materials expense for radios
C458	Materials	\$0			\$30,000	\$0	\$0	\$15,000	\$0	\$0			
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$15,000	\$0	\$15,000	(\$15,000)		\$0
Total - OTHER PROPERTY & SERVICES		\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$15,000	\$0	\$15,000	(\$15,000)		\$0
Total - INFRASTRUCTURE ASSETS - OTHER		\$144,963	\$0	\$144,224	\$1,072,421	\$0	\$1,072,421	\$914,405	\$0	\$914,405	(\$158,016)		\$0
GRAND TOTALS													
		\$735,828	(\$13,319,841)	\$8,584,775	(\$460)	(\$16,835,532)	\$16,835,072	(\$352,927)	(\$19,938,915)	\$19,585,988	(\$5,156,004)		\$4,803,537

SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Kojonup conducts the operations of a local government with the following community vision:

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

Principal place of business:
93 Albany Highway
Kojonup WA 6395

SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CEO

The accompanying financial report of the Shire of Kojonup has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 11th day of January 2024



Chief Executive Officer

GRANT THOMPSON

Name of Chief Executive Officer



SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	4,593,076	4,517,462	4,244,756
Grants, subsidies and contributions	2(a)	4,133,200	2,236,715	3,717,380
Fees and charges	2(a)	1,455,695	1,463,986	1,372,148
Interest revenue	2(a)	78,200	43,019	40,717
Other revenue	2(a)	339,984	419,371	374,820
		10,600,155	8,680,553	9,749,821
Expenses				
Employee costs	2(b)	(4,842,312)	(4,641,287)	(4,801,960)
Materials and contracts		(2,272,579)	(1,291,155)	(2,713,786)
Utility charges		(381,105)	(307,140)	(349,845)
Depreciation		(4,822,083)	(3,774,415)	(3,546,351)
Finance costs	2(b)	(132,107)	(133,718)	(68,234)
Insurance		(422,807)	(395,462)	(370,354)
Other expenditure	2(b)	(130,121)	(1,074,777)	(120,480)
		(13,003,114)	(11,617,954)	(11,971,010)
		(2,402,959)	(2,937,401)	(2,221,189)
Capital grants, subsidies and contributions	2(a)	4,786,956	4,479,712	1,628,250
Profit on asset disposals		16,320	16,000	43,698
Loss on asset disposals		(12,308)	(26,000)	(28,879)
Fair value adjustments to financial assets at fair value through profit or loss	4	4,608	0	4,996
		4,795,576	4,469,712	1,648,065
Net result for the period		2,392,617	1,532,311	(573,124)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	0	0	(12,775,208)
Total other comprehensive income for the period	15	0	0	(12,775,208)
Total comprehensive income for the period		2,392,617	1,532,311	(13,348,332)

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



SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,019,273	5,500,684
Trade and other receivables	5	2,307,951	850,427
Inventories	6	166,878	171,905
Other assets	7	12,760	0
TOTAL CURRENT ASSETS		8,506,862	6,523,016
NON-CURRENT ASSETS			
Trade and other receivables	5	110,473	96,882
Other financial assets	4	101,862	97,254
Inventories	6	18,861	0
Property, plant and equipment	8	33,568,228	33,885,752
Infrastructure	9	122,628,808	122,316,129
TOTAL NON-CURRENT ASSETS		156,428,232	156,396,017
TOTAL ASSETS		164,935,094	162,919,033
CURRENT LIABILITIES			
Trade and other payables	11	2,588,706	3,051,095
Other liabilities	12	819,546	1,049,302
Borrowings	13	447,038	413,134
Employee related provisions	14	786,161	731,667
TOTAL CURRENT LIABILITIES		4,641,451	5,245,198
NON-CURRENT LIABILITIES			
Borrowings	13	4,988,862	4,835,981
Employee related provisions	14	176,707	102,397
TOTAL NON-CURRENT LIABILITIES		5,165,569	4,938,378
TOTAL LIABILITIES		9,807,020	10,183,576
NET ASSETS		155,128,074	152,735,457
EQUITY			
Retained surplus		71,068,011	67,659,417
Reserve accounts	27	3,003,937	4,019,914
Revaluation surplus	15	81,056,126	81,056,126
TOTAL EQUITY		155,128,074	152,735,457

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



SHIRE OF KOJONUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		68,713,276	3,539,179	93,831,334	166,083,789
Comprehensive income for the period					
Net result for the period		(573,124)	0	0	(573,124)
Other comprehensive income for the period	15	0	0	(12,775,208)	(12,775,208)
Total comprehensive income for the period		(573,124)	0	(12,775,208)	(13,348,332)
Transfers from reserve accounts	27	1,455,620	(1,455,620)	0	0
Transfers to reserve accounts	27	(1,936,355)	1,936,355	0	0
Balance as at 30 June 2022		67,659,417	4,019,914	81,056,126	152,735,457
Comprehensive income for the period					
Net result for the period		2,392,617	0	0	2,392,617
Total comprehensive income for the period		2,392,617	0	0	2,392,617
Transfers from reserve accounts	27	1,062,701	(1,062,701)	0	0
Transfers to reserve accounts	27	(46,724)	46,724	0	0
Balance as at 30 June 2023		71,068,011	3,003,937	81,056,126	155,128,074

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

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

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		4,611,407	4,193,292
Grants, subsidies and contributions		2,576,965	3,768,762
Fees and charges		1,455,695	1,371,508
Interest revenue		78,200	40,717
Goods and services tax received		87,441	99,500
Other revenue		339,984	374,820
		9,149,692	9,848,599
Payments			
Employee costs		(4,695,030)	(4,719,660)
Materials and contracts		(2,800,692)	(1,713,009)
Utility charges		(381,105)	(349,845)
Finance costs		(132,107)	(53,697)
Insurance paid		(422,807)	(370,354)
Goods and services tax paid		0	(85,703)
Other expenditure		(130,121)	(78,515)
		(8,561,862)	(7,370,783)
Net cash provided by (used in) operating activities		587,830	2,477,816
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(830,662)	(1,784,651)
Payments for construction of infrastructure	9(a)	(4,052,337)	(4,084,135)
Capital grants, subsidies and contributions		4,557,200	2,350,456
Proceeds from sale of property, plant & equipment		69,773	251,659
Net cash provided by (used in) investing activities		(256,026)	(3,266,671)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(413,215)	(255,019)
Proceeds from new borrowings	26(a)	600,000	2,586,078
Net cash provided by (used in) financing activities		186,785	2,331,059
Net increase (decrease) in cash held		518,589	1,542,204
Cash at beginning of year		5,500,684	3,958,480
Cash and cash equivalents at the end of the year	3	6,019,273	5,500,684

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

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	4,590,857	4,517,462	4,243,289
Rates excluding general rates	24	2,219	0	1,467
Grants, subsidies and contributions		4,133,200	2,236,715	3,717,380
Fees and charges		1,455,695	1,463,986	1,372,148
Interest revenue		78,200	43,019	40,717
Other revenue		339,984	419,371	374,820
Profit on asset disposals		16,320	16,000	43,698
Fair value adjustments to financial assets at fair value through profit or loss	4	4,608	0	4,996
		10,621,083	8,696,553	9,798,515
Expenditure from operating activities				
Employee costs		(4,842,312)	(4,641,287)	(4,801,960)
Materials and contracts		(2,272,579)	(1,291,155)	(2,713,786)
Utility charges		(381,105)	(307,140)	(349,845)
Depreciation		(4,822,083)	(3,774,415)	(3,546,351)
Finance costs		(132,107)	(133,718)	(68,234)
Insurance		(422,807)	(395,462)	(370,354)
Other expenditure		(130,121)	(1,074,777)	(120,480)
Loss on asset disposals		(12,308)	(26,000)	(28,879)
		(13,015,422)	(11,643,954)	(11,999,889)
Non-cash amounts excluded from operating activities	25(a)	4,658,060	3,786,415	3,781,900
Amount attributable to operating activities		2,263,721	839,014	1,580,526
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,786,956	4,479,712	1,628,250
Proceeds from disposal of assets		69,773	72,000	251,659
		4,856,729	4,551,712	1,879,909
Outflows from investing activities				
Payments for development of land held for resale	6	0	(94,000)	0
Purchase of property, plant and equipment	8(a)	(830,662)	(2,770,429)	(1,784,651)
Purchase and construction of infrastructure	9(a)	(4,052,337)	(3,833,364)	(4,084,135)
		(4,882,999)	(6,697,793)	(5,868,786)
Amount attributable to investing activities		(26,270)	(2,146,081)	(3,988,877)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	600,000	600,000	2,586,078
Transfers from reserve accounts	27	1,062,701	759,623	1,455,620
		1,662,701	1,359,623	4,041,698
Outflows from financing activities				
Repayment of borrowings	26(a)	(413,215)	(413,134)	(255,019)
Transfers to reserve accounts	27	(46,724)	(114,867)	(1,936,355)
		(459,939)	(528,001)	(2,191,374)
Amount attributable to financing activities		1,202,762	831,622	1,850,324
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	475,453	475,446	1,033,480
Amount attributable to operating activities		2,263,721	839,014	1,580,526
Amount attributable to investing activities		(26,270)	(2,146,081)	(3,988,877)
Amount attributable to financing activities		1,202,762	831,622	1,850,324
Surplus or deficit after imposition of general rates	25(b)	3,915,666	1	475,453

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

SHIRE OF KOJONUP
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire of Kojonup, which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management..	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	When claim is agreed or when expense is incurred

Consideration from contracts with customers is included in the transaction price.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,590,857	2,219	4,593,076
Grants, subsidies and contributions	1,957,774	-	-	2,175,426	4,133,200
Fees and charges	1,138,483	-	317,212	-	1,455,695
Interest revenue	-	-	39,544	38,656	78,200
Other revenue	101,517	-	-	238,467	339,984
Capital grants, subsidies and contributions	-	4,786,956	-	-	4,786,956
Total	3,197,774	4,786,956	4,947,613	2,454,768	15,387,111

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,243,289	1,467	4,244,756
Grants, subsidies and contributions	1,683,272	-	-	2,034,108	3,717,380
Fees and charges	1,071,169	-	300,979	0	1,372,148
Interest revenue	-	-	36,750	3,967	40,717
Other revenue	43,762	-	-	331,058	374,820
Capital grants, subsidies and contributions	-	1,628,250	-	0	1,628,250
Total	2,798,203	1,628,250	4,581,018	2,370,600	11,378,071

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	38,584	3,967
Rates instalment and penalty interest	39,544	36,750
Other interest revenue	72	-
	78,200	40,717
Fees and charges relating to rates receivable		
Charges on instalment plan	3,951	7,609
The 2023 original budget estimate in relation to: Charges on instalment plan was \$3,500.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	34,200	32,400
- Other services – grant acquittals	3,500	500
	37,700	32,900
Employee Costs		
Employee benefit costs	4,842,312	4,801,960
	4,842,312	4,801,960
Finance costs		
Borrowings	132,107	68,234
	132,107	68,234
Write down of inventories to net realisable value	6	-
Sundry expenses	130,121	78,514
	130,121	120,480

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	6,019,273	5,500,684
Total cash and cash equivalents	6,019,273	5,500,684
Held as		
- Unrestricted cash and cash equivalents	2,721,457	977,401
- Restricted cash and cash equivalents	3,297,816	4,523,283
16	6,019,273	5,500,684

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
Non-current assets		
Financial assets at fair value through profit or loss	101,862	97,254
	101,862	97,254
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	97,254	92,258
Movement attributable to fair value increment	4,608	4,996
Units in Local Government House Trust - closing balance	101,862	97,254

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables
GST receivable
Allowance for credit losses of trade receivables

Non-current

Pensioner's rates and ESL deferred

Note	2023	2022
	\$	\$
	451,798	449,477
	1,857,295	314,651
	0	87,441
	(1,142)	(1,142)
	2,307,951	850,427
	110,473	96,882
	110,473	96,882

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

	Note	2023	2022
		\$	\$
Current			
Fuel and materials		15,878	20,905
Land held for resale			
Acquisition & development costs for lots listed for sale		151,000	151,000
		166,878	171,905
Non-current			
Land held for resale			
Acquisition & development costs for ongoing land lots being developed		18,861	0
		18,861	0

The following movements in inventories occurred during the year:

Balance at beginning of year		171,905	314,281
Inventories expensed during the year		(320,158)	(307,443)
Write down of inventories to net realisable value	2(b)	0	(41,966)
Additions to inventory		333,992	207,033
Balance at end of year		185,739	171,905

SIGNIFICANT ACCOUNTING POLICIES

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Contract assets	12,760	0
	12,760	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Tools	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$
Balance at 1 July 2021	2,152,526	12,705,563	16,239,205	31,097,294	265,419	4,041,919	2,548	35,407,180
Additions	-	222,008	698,940	920,948	122,531	741,172	-	1,784,651
Disposals	-	-	(5,325)	(5,325)	-	(231,515)	-	(236,840)
Revaluation increments / (decrements) transferred to revaluation surplus	128,898	(1,898,015)	(74,294)	(1,843,411)	-	-	-	(1,843,411)
Depreciation	-	(274,671)	(468,132)	(742,803)	(19,495)	(462,654)	(876)	(1,225,828)
Balance at 30 June 2022	2,281,424	10,754,885	16,390,394	29,426,703	368,455	4,088,922	1,672	33,885,752
Comprises:								
Gross balance amount at 30 June 2022	2,281,424	10,754,885	16,390,846	29,427,155	418,507	5,404,070	12,541	35,262,273
Accumulated depreciation at 30 June 2022	-	-	(452)	(452)	(50,052)	(1,315,148)	(10,869)	(1,376,521)
Balance at 30 June 2022	2,281,424	10,754,885	16,390,394	29,426,703	368,455	4,088,922	1,672	33,885,752
Additions	-	21,541	450,756	472,297	9,243	349,122	-	830,662
Disposals	-	-	-	-	-	(65,761)	-	(65,761)
Assets classified as held for sale	-	-	-	-	-	-	-	-
Depreciation	-	(226,849)	(427,343)	(654,192)	(20,776)	(406,582)	(875)	(1,082,425)
Balance at 30 June 2023	2,281,424	10,549,577	16,413,807	29,244,808	356,922	3,965,701	797	33,568,228
Comprises:								
Gross balance amount at 30 June 2023	2,281,424	10,776,426	16,841,602	29,899,452	427,750	5,593,893	12,541	35,933,636
Accumulated depreciation at 30 June 2023	-	(226,849)	(427,795)	(654,644)	(70,828)	(1,628,192)	(11,744)	(2,365,408)
Balance at 30 June 2023	2,281,424	10,549,577	16,413,807	29,244,808	356,922	3,965,701	797	33,568,228

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Price per m ² /market borrowing rate
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Observable open market values of similar assets adjusted for condition and comparability at the highest value and best use.
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuers	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		N/A	Cost	N/A	N/A
Plant and equipment		N/A	Cost	N/A	N/A

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure kerbing	Infrastructure drainage	Infrastructure bridges	Infrastructure footpaths	Infrastructure parks	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	101,924,808	2,428,096	13,109,389	5,201,109	1,084,938	1,414,946	6,321,028	131,484,314
Additions	1,527,260	-	-	-	36,343	2,362,264	158,268	4,084,135
Revaluation increments / (decrements) transferred to revaluation surplus	(7,721,593)	255,999	(1,616,890)	592,245	(10,831)	(1,735,325)	(695,402)	(10,931,797)
Depreciation	(1,424,621)	(109,785)	(283,120)	(53,620)	(39,918)	(67,843)	(341,616)	(2,320,523)
Transfers	(895,902)	109,785	283,120	53,620	39,918	67,843	341,616	-
Balance at 30 June 2022	93,409,952	2,684,095	11,492,499	5,793,354	1,110,450	2,041,885	5,783,894	122,316,129
Comprises:								
Gross balance at 30 June 2022	144,325,294	4,985,965	24,994,145	11,332,778	1,823,976	2,053,074	5,783,894	195,299,126
Accumulated depreciation at 30 June 2022	(50,915,342)	(2,301,870)	(13,501,646)	(5,539,424)	(713,526)	(11,189)	-	(72,982,997)
Balance at 30 June 2022	93,409,952	2,684,095	11,492,499	5,793,354	1,110,450	2,041,885	5,783,894	122,316,129
Additions	3,483,009	-	26,403	-	-	427,935	114,990	4,052,337
Depreciation	(2,474,061)	(199,439)	(499,926)	(113,328)	(60,738)	(117,193)	(274,973)	(3,739,658)
Balance at 30 June 2023	94,418,900	2,484,656	11,018,976	5,680,026	1,049,712	2,352,627	5,623,911	122,628,808
Comprises:								
Gross balance at 30 June 2023	147,808,303	4,985,965	25,020,548	11,332,778	1,823,976	2,481,009	5,898,884	199,351,463
Accumulated depreciation at 30 June 2023	(53,389,403)	(2,501,309)	(14,001,572)	(5,652,752)	(774,264)	(128,382)	(274,973)	(76,722,655)
Balance at 30 June 2023	94,418,900	2,484,656	11,018,976	5,680,026	1,049,712	2,352,627	5,623,911	122,628,808

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure kerbing	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure drainage	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure bridges	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure footpaths	3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure parks	3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure	3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Tools	4 to 10 years
Infrastructure - roads	12 to 50 years
Infrastructure kerbing	12 to 50 years
Infrastructure drainage	20 to 50 years
Infrastructure bridges	20 to 50 years
Infrastructure footpaths	20 to 50 years
Infrastructure parks	20 to 100 years
Other infrastructure	20 to 100 years

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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 or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Accrued interest on long term borrowings
Springhaven accommodation bonds
Accrued expenses

2023	2022
\$	\$
234,601	495,644
60,913	40,261
134,868	107,296
153,273	162,367
25,851	27,606
1,945,000	2,195,000
34,200	22,921
2,588,706	3,051,095

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

	2023	2022
	\$	\$
	819,546	1,049,302
	819,546	1,049,302
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,049,302	327,096
Additions	819,546	1,049,302
Revenue from capital grant/contributions held as a liability at the start of the period	(1,049,302)	(327,096)
	819,546	1,049,302
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	819,546	1,049,302
	819,546	1,049,302

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF KOJONUP
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13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		447,038	4,988,862	5,435,900	413,134	4,835,981	5,249,115
Total secured borrowings	26(a)	447,038	4,988,862	5,435,900	413,134	4,835,981	5,249,115

Secured liabilities and assets pledged as security

The Shire of Kojonup has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF KOJONUP
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FOR THE YEAR ENDED 30 JUNE 2023

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	472,479	399,510
	313,682	332,157
	786,161	731,667
	786,161	731,667
	176,707	102,397
	176,707	102,397
	176,707	102,397
	962,868	834,064

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

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

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

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15. REVALUATION SURPLUS

	2023 Opening Balance	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	11,589,786	11,589,786	13,433,197	(1,843,411)	11,589,786
Revaluation surplus - Furniture and equipment	77,021	77,021	77,021	-	77,021
Revaluation surplus - Plant and equipment	497,970	497,970	497,970	-	497,970
Revaluation surplus - Infrastructure - roads	62,404,223	62,404,223	70,905,293	(8,501,070)	62,404,223
Revaluation surplus - Other infrastructure	6,487,126	6,487,126	8,917,853	(2,430,727)	6,487,126
	81,056,126	81,056,126	93,831,334	(12,775,208)	81,056,126

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,297,816	4,523,283
		3,297,816	4,523,283

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	27	3,003,937	4,019,914
Unspent loans	26(c)	293,879	503,369
Total restricted financial assets		3,297,816	4,523,283

**17. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit	200,000	200,000
Bank overdraft at balance date	-	-
Credit card limit	30,000	30,000
Credit card balance at balance date	(7,545)	-
Total amount of credit unused	222,455	230,000

Loan facilities

Loan facilities - current	447,038	413,134
Loan facilities - non-current	4,988,862	4,835,981
Total facilities in use at balance date	5,435,900	5,249,115

Unused loan facilities at balance date	293,879	503,369
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SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. CONTINGENT LIABILITIES

The Shire is not aware of any reportable contingent liabilities as at the reporting date.

19. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	-	457,330
	-	457,330
Payable:		
- not later than one year	-	457,330
The capital expenditure commitments for 2022 relate to construction works as follows:		
Kojonup Play Space	-	457,330

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	28,411	28,800	28,847
President's meeting attendance fees	19,482	21,400	14,188
President's annual allowance for ICT expenses	3,000	2,667	2,372
	50,893	52,867	45,407
Deputy President's annual allowance	5,327	7,200	6,928
Deputy President's meeting attendance fees	9,436	10,700	17,868
Deputy President's annual allowance for ICT expenses	2,250	2,667	3,750
	17,013	20,567	28,546
All other council member's meeting attendance fees	72,270	74,900	70,013
All other council member's annual allowance for ICT expenses	17,250	18,666	15,994
All other council member's annual allowance for travel and accommodation expenses	339	700	687
	89,859	94,266	86,694
	157,765	167,700	160,647

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	685,886	899,131
Post-employment benefits	75,300	94,059
Employee - other long-term benefits	14,288	5,723
Council member costs	157,765	160,647
	933,239	1,159,560

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual \$	2022 Actual \$
Sale of goods and services	4,698	3,054
Purchase of goods and services	301,012	248,392
Amounts outstanding from related parties:		
Trade and other receivables	2,018	0
Amounts payable to related parties:		
Trade and other payables	11,687	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. JOINT ARRANGEMENTS

Share of joint operations

In 1998/99, the Shire in conjunction with Homeswest, constructed 2 units for low income residents in the Kojonup townsite. In 2002 an additional 3 units were constructed. The Shire's interest in these units is as follows:

5A and 5B Vanzuilecom Street (2 x 2 Bedroom Units) - 18.20%
 2,4 and 6 Elverd Street (2 x 2 Bedroom Units & 1x3 bedroom Unit) - 20.65%

	2023 Actual	2022 Actual
	\$	\$
Statement of Financial Position		
Land and Buildings	227,409	219,709
Less: accumulated depreciation	(4,108)	0
Total assets	223,301	219,709
Accumulated surplus	223,301	219,709
Total equity	223,301	219,709
Statement of Comprehensive Income		
Other revenue	37,960	37,960
Depreciation	(4,108)	0
Other expense	(19,372)	(15,168)
Profit/(loss) for the period	14,480	22,792
Statement of Cash Flows		
Other revenue	37,960	37,960
Other expense	(19,372)	(15,168)
Net cash provided by (used in) operating activities	18,588	22,792

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
GRV - Urban	Gross rental valuation	0.138150	555	7,017,621	969,484	70,573	1,040,057	969,484	-	969,484	927,324
UV - Rural	Unimproved valuation	0.007420	484	464,233,010	3,444,600	1,813	3,446,413	3,443,058	400	3,443,458	3,213,281
Total general rates			1,039	471,250,631	4,414,084	72,386	4,486,470	4,412,542	400	4,412,942	4,140,605
Minimum Payment											
Minimum payment											
GRV - Urban	Gross rental valuation	780	78	113,133	60,840	-	60,840	60,840	-	60,840	56,250
UV - Rural	Unimproved valuation	780	56	2,983,489	43,680	-	43,680	45,240	-	45,240	46,500
Total minimum payments			134	3,096,622	104,520	-	104,520	106,080	-	106,080	102,750
Total general rates and minimum payments			1,173	474,347,253	4,518,604	72,386	4,590,990	4,518,622	400	4,519,022	4,243,355
Ex-gratia Rates											
CBH Ex-gratia rates					2,219	-	2,219			1,500	1,467
Total amount raised from rates (excluding general rates)			0	-	2,219	-	2,219	-	-	1,500	1,467
Rate write-offs							(133)			(100)	(66)
Concessions							-			(1,560)	-
Total Rates							4,593,076			4,518,862	4,244,756
Rate instalment interest							12,432			8,000	7,609
Rate overdue interest							27,112			30,000	29,141

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 2022/23 (30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	2021/22 (30 June 2022 Carried Forward)
Note		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(16,320)	(16,000)	(43,698)
Less: Fair value adjustments to financial assets at fair value through profit or loss	4	(4,608)	0	(4,996)
Add: Loss on disposal of assets		12,308	26,000	28,879
Add: Write down of inventories to net realisable value	6	0	0	41,965
Add: Movement on springhaven bonds		(250,000)	0	147,855
Add: Depreciation	8(a), 9(a)	4,822,083	3,774,415	3,546,351
Add: Provisions fro doubtful debt movement			2,000	
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(13,591)	0	(19,130)
Employee benefit provisions		128,804	0	(7,223)
Movement in accrued interest on loans		(1,755)	0	14,537
Other provisions		0	0	(640)
Inventory		(18,861)	0	78,000
Non-cash amounts excluded from operating activities		4,658,060	3,786,415	3,781,900
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(3,003,937)	(3,375,160)	(4,019,914)
Less: Current assets not expected to be received at end of year				
- Land held for resale	6	(151,000)	(673,045)	(151,000)
- Provision for doubtful debts	5	1,142	3,142	1,142
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	447,038	150,000	413,134
- Accrued interest on loans	11	25,851	27,606	27,606
- Springhaven Lodge bonds	11	1,945,000	2,195,000	2,195,000
- Employee benefit provisions	14	786,161	731,667	731,667
Total adjustments to net current assets		50,255	(940,790)	(802,365)
Net current assets used in the Statement of Financial Activity				
Total current assets		8,506,862	4,838,704	6,523,016
Less: Total current liabilities		(4,641,451)	(3,897,913)	(5,245,198)
Less: Total adjustments to net current assets		50,255	(940,790)	(802,365)
Surplus or deficit after imposition of general rates		3,915,666	1	475,453

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Borrowings		Actual						Budget				
Purpose	Note	Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Medical Centre Donation		131,928	-	(8,405)	123,523	0	(4,294)	119,229	123,523	-	(8,551)	114,972
Bagg Street unit		73,130	-	(9,517)	63,613	0	(9,811)	53,802	68,407	-	(9,811)	58,596
GROH Housing - GSHI		1,043,456	-	(109,398)	934,058	0	(115,236)	818,822	934,059	-	(110,979)	823,080
Aged Units - GSHI		40,269	-	(9,692)	30,577	0	(10,008)	20,569	30,377	-	(10,008)	20,369
Staff Housing - GSHI		914,071	-	(58,234)	855,837	0	(64,268)	791,569	855,837	-	(59,246)	796,591
Sports Complex		232,211	-	(16,344)	215,867	0	(17,162)	198,705	224,140	-	(17,162)	206,978
Sports Complex Retaining Wall		81,552	-	(9,501)	72,051	0	(9,692)	62,359	72,050	-	(9,692)	62,358
Oval Lighting		255,000	-	(23,872)	231,128	0	(24,220)	206,908	231,128	-	(24,220)	206,908
Netball Courts & Roof		-	1,390,000	-	1,390,000	0	(52,268)	1,337,732	1,390,000	-	(52,268)	1,337,732
Airstrip Lighting		146,439	-	(9,856)	136,583	0	(4,984)	131,599	136,944	-	(10,005)	126,939
Staff Housing		-	55,000	-	55,000	0	(10,594)	44,406	55,000	-	(10,594)	44,406
GROH Housing		-	55,000	-	55,000	0	(10,594)	44,406	55,000	-	(10,594)	44,406
Harrison Place Toilets & Park		-	400,000	-	400,000	0	(33,385)	366,615	400,000	-	(33,385)	366,615
Land development		-	386,078	-	386,078	0	(32,223)	353,855	386,078	-	(32,223)	353,855
Staff Housing Renovations		-	300,000	-	300,000	0	(14,476)	285,524	300,000	-	(14,396)	285,604
Communications Tower		-	-	-	0	400,000	0	400,000	-	400,000	-	400,000
Harrison Place Toilets & Park (New)		-	-	-	0	200,000	0	200,000	-	200,000	-	200,000
Total		2,918,056	2,586,078	(255,019)	5,249,115	600,000	(413,215)	5,435,900	5,262,543	600,000	(413,134)	5,449,409

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	
Medical Centre Donation		137	WATC*	1.73%	28/02/2035	(2,050)	(2,100)	(2,197)	137
Bagg Street unit		135	WATC*	3.07%	22/06/2028	(1,871)	(1,878)	(2,165)	135
GROH Housing - GSHI		138	WATC*	1.44%	28/02/2030	(12,509)	(13,052)	(14,098)	138
Aged Units - GSHI		139	WATC*	1.17%	28/02/2025	(287)	(326)	(403)	139
Staff Housing - GSHI		140	WATC*	1.73%	28/02/2035	(14,203)	(14,551)	(15,220)	140
Sports Complex		134	WATC*	4.94%	28/06/2032	(10,450)	(10,454)	(11,267)	134
Sports Complex Retaining Wall		136	WATC*	1.98%	31/05/2029	(1,370)	(1,385)	(1,560)	136
Oval Lighting		142	WATC*	1.45%	28/04/2031	(3,206)	(3,268)	(3,555)	142
Netball Courts & Roof		143	WATC*	2.88%	4/03/2042	(39,136)	(39,623)	(42,932)	143
Airstrip Lighting		141	WATC*	1.51%	28/08/2034	(1,976)	(1,668)	(2,127)	141
Staff Housing		144	WATC*	1.87%	4/03/2027	(915)	(980)	(333)	144
GROH Housing		145	WATC*	1.87%	4/03/2027	(915)	(980)	(333)	145
Harrison Place Toilets & Park		146	WATC*	3.92%	8/05/2032	(15,263)	(15,345)	(985)	146
Land development		147	WATC*	3.92%	8/05/2032	(14,732)	(14,811)	(950)	147
Staff Housing Renovations		148	WATC*	4.49%	28/06/2037	(13,076)	(13,296)	(109)	148
Communications Tower		150	WATC*	4.52%	29/06/2033	(49)	-	-	150
Harrison Place Toilets & Park (New)		149	WATC*	4.52%	29/06/2033	(99)	-	-	149
Total						(132,107)	(133,718)	(66,234)	
Total Finance Cost Payments						(132,107)	(133,718)	(66,234)	

* WA Treasury Corporation

SHIRE OF KOJONUP
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26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
					\$	\$	\$	\$	\$	\$
Communications Tower	WATC*	Fixed Interest	10	4.52%	400,000	400,000	-	(400,000)	101,586	400,000
Harrison Place Toilets & Park (New)	WATC*	Fixed Interest	10	4.52%	200,000	200,000	(68,871)	(200,000)	50,793	131,129
					600,000	600,000	(68,871)	(600,000)	152,379	531,129

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2022	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2023
			\$	\$	\$	\$
Loan 143 - Netball courts	WATC*	4/03/2022	158,815	-	(158,815)	-
Loan 146 - Harrison Place Toilets & Park	WATC*	8/06/2022	44,554	-	(44,554)	-
Loan 148 - Staff house renovations	WATC*	24/06/2022	300,000	-	(6,121)	293,879
			503,369	-	(209,490)	293,879

* WA Treasury Corporation

SHIRE OF KOJONUP
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27. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	235,650	11,771	-	247,421	235,650	10,236	-	245,886	225,393	10,257	-	235,650
(b) Plant reserve	582,448	6,733	(337,835)	251,346	582,448	-	(202,470)	379,978	489,415	583,567	(490,534)	582,448
(c) Economic development reserve	88,507	786	(89,293)	-	88,507	89	(64,000)	24,596	88,409	98	-	88,507
(d) Springhaven lodge reserve	2,195,000	-	(250,000)	1,945,000	2,195,000	-	-	2,195,000	2,047,145	930,000	(782,145)	2,195,000
(e) Low income housing reserve	83,483	1,267	-	84,750	83,483	11,583	(10,000)	85,066	67,408	16,075	-	83,483
(f) Sporting facility reserve	62,737	918	-	63,655	62,737	63	(42,178)	20,622	78,120	20,067	(35,450)	62,737
(g) Springhaven buildings upgrade and renewal reserve	2,165	15,904	(18,069)	-	2,165	2,197	-	4,362	18	2,147	-	2,165
(h) Bushfire communications reserve	89,346	793	(90,139)	-	89,346	89	(89,346)	89	109,492	118	(20,264)	89,346
(i) Landfill waste management reserve	80,047	1,215	-	81,262	80,047	26,550	(50,000)	56,597	55,304	25,743	(1,000)	80,047
(j) Energy efficiency reserve	-	-	-	-	-	-	-	-	4,130	4	(4,134)	0
(k) Land acquisition and development reserve	37,289	333	(37,622)	-	37,289	37	(37,000)	326	37,247	42	-	37,289
(l) Community grants reserve	9,745	149	-	9,894	9,745	10	-	9,755	9,735	10	-	9,745
(m) Independent living units reserve	158,168	2,401	-	160,569	158,168	158	(18,793)	139,533	38,324	125,044	(5,200)	158,168
(n) Spencer street youth precinct reserve	31,270	278	(31,548)	-	31,270	31	(20,000)	11,301	11,245	20,025	-	31,270
(o) Natural resource management reserve	97,430	1,479	-	98,909	97,430	60,097	(83,164)	74,363	111,578	60,165	(74,313)	97,430
(p) Memorial hall & lesser hall upgrades reserve	7,146	63	(7,209)	-	7,146	7	-	7,153	12,118	30,028	(35,000)	7,146
(q) Day care building maintenance reserve	14,766	146	(14,812)	-	14,766	15	(7,000)	7,781	12,051	2,715	-	14,766
(r) Swimming pool reserve	40,469	614	-	41,083	40,469	40	-	40,509	20,433	20,036	-	40,469
(s) Springhaven equipment reserve	16,503	146	(16,649)	-	16,503	17	(10,000)	6,520	6,489	10,014	-	16,503
(t) Saleyards reserve	39,555	351	(39,906)	-	39,555	-	(9,570)	29,985	39,511	44	-	39,555
(u) RSL hall renewal reserve	10,300	92	(10,392)	-	10,301	10	-	10,311	10,289	11	-	10,300
(v) Benn parade multi-facility reserve	14,301	119	(14,420)	-	14,301	14	(14,301)	14	14,289	12	-	14,301
(w) Townscape reserve	49,801	442	(50,243)	-	49,801	50	(49,801)	50	25,333	30,048	(5,580)	49,801
(x) Kodja place building upgrade & renewal reserve	17,630	250	-	17,880	17,628	18	(10,000)	7,646	9,611	10,019	(2,000)	17,630
(y) Kodja place masterplan implementation	10,007	89	(10,079)	17	-	-	-	-	0	10,007	-	10,007
(z) Shire office/library building upgrade & renewal reserve	1,007	-	(1,007)	-	1,007	1	-	1,008	1,007	-	-	1,007
(aa) Works depot building upgrade & renewal reserve	1,006	-	(1,006)	-	1,006	1	-	1,007	1,006	-	-	1,006
(ab) Netball court resurface reserve	1,007	6	-	1,013	1,007	3,501	-	4,508	1,007	-	-	1,007
(ac) The spring reserve	16,018	142	(16,160)	-	16,018	16	(16,000)	34	1,007	15,011	-	16,018
(ad) Sporting complex building upgrade & renewal reserve	1,080	56	-	1,136	1,080	1	-	1,081	1,049	31	-	1,080
(ae) Playgrounds & parks reserve	20,026	179	(20,205)	-	20,027	20	(10,000)	10,047	10,009	10,017	-	20,026
(af) Trails network construction reserve	6,007	2	(6,007)	2	6,009	6	(6,000)	15	1,007	5,000	-	6,007
(ag) Kodja place tourist precinct reserve	-	-	-	-	10,007	10	(10,000)	17	0	-	-	0
	4,019,914	46,724	(1,062,701)	3,003,937	4,019,916	114,867	(759,623)	3,375,160	3,539,179	1,936,355	(1,455,620)	4,019,914

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	

(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To smooth funding allocations over financial years for the purchase of major plant items.
(c) Economic development reserve	Ongoing	To be used for Pillar 5 - 'Digital' within 'Smart Possibilities' in the Kojonup Community Strategic Plan.
(d) Springhaven lodge reserve	Ongoing	To cash back refundable bonds paid by residents of the facility.
(e) Low income housing reserve	Ongoing	To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
(f) Sporting facility reserve	Ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
(g) Springhaven buildings upgrade and renewal reserve	Ongoing	To be used for major maintenance and capital renewal of Springhaven facility buildings.
(h) Bushfire communications reserve	Ongoing	To construct and maintain critical bushfire communication infrastructure.
(i) Landfill waste management reserve	Ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities.
(j) Energy efficiency reserve	Ongoing	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
(k) Land acquisition and development reserve	Ongoing	To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
(l) Community grants reserve	Ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
(m) Independent living units reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(n) Spencer street youth precinct reserve	Ongoing	To fund development, planning and construction of a skate park, pump track and youth centre at the Spencer Street site.
(o) Natural resource management reserve	Ongoing	For the Shire of Kojonup to progress the following projects:- 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 ic 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.
(p) Memorial hall & lesser hall upgrades reserve	Ongoing	To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
(q) Day care building maintenance reserve	Ongoing	For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Honner Streets, Kojonup.
(r) Swimming pool reserve	Ongoing	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
(s) Springhaven equipment reserve	Ongoing	To fund major equipment purchases at Springhaven Lodge.
(t) Saleyards reserve	2023	To fund capital renewal and upgrades to the Kojonup Saleyards
(u) RSL hall renewal reserve	2023	To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall.
(v) Benn parade multi-facility reserve	2023	To be used to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway precinct.
(w) Townscape reserve	Ongoing	To be used for major townscape improvements to the Kojonup Town Centre.
(x) Kodja place building upgrade & renewal reserve	Ongoing	To be used for building upgrades and renewals to Kodja Place.
(y) Kodja place masterplan implementation	Ongoing	To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan.
(z) Shire office/library building upgrade & renewal reserve	Ongoing	To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings.
(aa) Works depot building upgrade & renewal reserve	Ongoing	To be used for major upgrade and capital renewal of the Works & Services Depot buildings.
(ab) Netball court resurface reserve	Ongoing	To be used for the future replacement of the netball court playing surfaces.
(ac) The spring reserve	Ongoing	To be used for major capital upgrades and improvements at the Kojonup Spring aea.
(ad) Sporting complex building upgrade & renewal reserve	Ongoing	To be used for major upgrade and renewal of the Sporting Complex Building.
(ae) Playgrounds & parks reserve	Ongoing	To be used to fund the major asset renewal of playground equipment and park infrastructure.
(af) Trails network construction reserve	Ongoing	To be used to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Master Trails Plan and the Shire of Kojonup Trails Plan.
(ag) Kodja place tourist precinct reserve	Ongoing	To be used for funding projects after considering advice from 'Storyplace/Gallery Work Group'.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

28. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Loton Close bonds	761	-	-	761
	761	-	-	761



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Shire of Kojonup

To the Council of the Shire of Kojonup

Opinion

I have audited the financial report of the Shire of Kojonup (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Kojonup for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 January 2024