

Minutes

For

July 2022



ORDER OF BUSINESS

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Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 27 July 2022 commencing 1:00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

G Robins	President	Central Ward
B Smoker	Deputy President	West Ward
B West	Councillor	West Ward
L Varone	Councillor	East Ward
R Bowey	Councillor	Town Ward
M Lucchesi	Councillor	Central Ward
J Noble	Councillor	Town Ward
T Gangell	Councillor	Town Ward
C Mullan	Councillor	West Ward
J Merrick	Acting CEO	
F Murphy – Zoom Link-up	Deputy CEO	
J Hobson	Works Manager	
T Scadding	Community Services Manager	
F Jasper	Executive Support Officer	

Apologies

Nil

Leave of Absence

Nil

3. PUBLIC QUESTION TIME

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

7.4 Grant Robins – Financial Interest

5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE

Nil

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 15th June 2022

01/0722

Moved Cr Bowey Seconded Cr Varone that the minutes of the Ordinary Council Meeting held on 15 June 2022 be confirmed as a true and correct record.

Carried 9/0

7 MATTERS REQUIRING COUNCIL DECISION

7.1 List of Accounts – June 2022

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.06
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached is the list of accounts paid during the month of June 2022, for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That June payments being cheque no.'s 479 – 478 (Trust), 37421 – 37430; EFT No's 19270 – 19373, DD8186.1 – DD8211.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,099,297.13 be received.

VOTING REQUIREMENTS:

Simple majority required.

02/0722

Moved Cr Lucchesi Seconded Cr Mullan that June payments being cheque no.'s 479 – 478 (Trust), 37421 – 37430; EFT No's 19270 – 19373, DD8186.1 – DD8211.12 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$1,099,297.13 be received.

Carried 9/0

7.2 Financial Reports & Operating Income and Expenditure Details – June 2022

RESPONSIBLE OFFICER: DCEO
FILE REFERENCE: 12.01
AUTHOR: DCEO
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached are the financial reports for the periods ending 30 June 2022. In addition to the financial reports the Operating Income and Expenditure details are provided for information is the Shire's detailed accounts.

BACKGROUND & COMMENT:

Detailed operating income and expenditure accounts were provided with an historical version of the Shire's monthly financial reports. These are no longer provided under the cover of the financial statements but as a separate attachment, provided for information.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the monthly financial statements for the periods ending 30 June 2022 and that Council receive the attached accounts for information.

VOTING REQUIREMENTS:

Simple majority required.

03/0722

Moved Cr West Seconded Cr Noble that Council endorse the monthly financial statements for the period ending 30 June 2022 and that Council receive the attached accounts for information.

Carried 9/0

7.3 Development Application – Proposed Ancillary Dwelling on Lot 163 (No.13) Trotter Street, Kulin

APPLICANT: Cedar Homes on behalf of Mr KA & PC Riseborough (Landowners)
FILE REFERENCE: 18.05
AUTHOR: Mr Joe Douglas - Consultant Town Planner (Exurban Rural & Regional Planning)

SUMMARY:

This report recommends that a development application submitted by Cedar Homes on behalf of KA & PC Riseborough (Landowners) to change the classification of an existing approved dwelling on Lot 163 (No.13) Trotter Street, Kulin from 'single house' to 'ancillary dwelling' be approved by Council subject to conditions.

BACKGROUND:

The applicant has submitted a development application seeking Council's approval to change the classification of an existing approved dwelling on Lot 163 (No.13) Trotter Street, Kulin from 'single house' to 'ancillary dwelling' to allow for the construction of a new single house on the property without the need for Council's development approval.

It is understood the previous owner of Lot 163 is an elderly person who wishes to continue residing in the existing dwelling on the property whilst the new owners construct a new, larger single house which they intend to live in once construction works are completed. It should be noted planning for the new dwelling is now well advanced with applications ready to be submitted to the Shire for consideration and determination by the Shire's Environmental Health Officer and Building Surveyor.

Given the property is not currently being used for agricultural purposes, the most expedient option to accommodate the abovementioned proposal is to change the use of the existing dwelling on the land to an 'ancillary dwelling'. This will avoid the need for a more complex, expensive and time consuming approval process including the requirement for public advertising which is considered unnecessary.

Full details of the application, including supporting documentation and plans, are provided in Attachment 1.

Lot 163 is located in the northern part of the Kulin townsite which comprises larger sized lots, the majority of which have been developed and used for rural living-type purposes.

The subject land comprises a total area of approximately 2.0234 hectares and has direct frontage and access to Day Street along its western boundary which is a sealed and drained local road under the care, control and management of the Shire of Kulin. The land also has direct frontage to Trotter Street along its northern boundary however this road remains unconstructed and is not proposed to be used for vehicle access purposes.

Lot 163 has been extensively cleared as a result of its historical use for broadacre agricultural purposes (i.e. cropping & grazing), is relatively flat throughout and contains small stands of native and exotic vegetation in its southern parts for environmental management and general amenity purposes. Lot 163 contains an existing dwelling which comprises a total floor area of approximately 103m² as well as a number of associated improvements in its southern-most portion that were constructed a number of years ago. The existing dwelling is in good habitable condition, is served by a constructed driveway and conveniently located parking facilities and is connected to all key essential service infrastructure including an approved on-site effluent disposal system (i.e. septic tanks and leach drains).

Council should note the land does not contain any sites of cultural heritage significance, is not subject to inundation or flooding during extreme storm events and has not been designated by the Fire and Emergency Services Commissioner of Western Australia as being bushfire prone aside from a small area in its south-eastern corner which is well removed from the existing and proposed dwelling and poses little to no threat.



Location & Lot Configuration Plan (Source: Landgate)

Immediately adjoining and other nearby land uses are broadly described as follows:

- Rural-living type development to the north;
- Broadacre agriculture (i.e. cropping & grazing) to the west with rural-living type development beyond;
- Broadacre agriculture (i.e. cropping & grazing) to the east with a disused railway reserve beyond; and
- General Industry zoned land immediately south comprising light industrial-type development on privately owned land and undeveloped Vacant Crown Land owned by the State of Western Australia and low density residential development beyond.

COMMENT:

Lot 163 is classified 'Rural' zone under the Shire of Kulin Local Planning Scheme No.2 (LPS2).

Council's stated objectives for the development and/or use of any land classified 'Rural' zone are as follows:

- i) To provide for a wide range of activity that is predominantly rural in nature;

- ii) To protect land from uses that may jeopardize the future development of that land for other planned purposes which are compatible with its Rural zoning;
- iii) To protect land from closer development that would detract from the rural character and amenity of the area;
- iv) To prevent any development which may detrimentally affect the commercial viability of Rural zoned landholdings; and
- v) To provide for the development of a range of local government approved non-rural uses which accord with the provisions of the Scheme and the local government's policies.

The use class 'ancillary dwelling', which is the closest and most accurate classification that should be applied to the proposed development, is not expressly listed in the Zoning Table of LPS2 and must therefore be considered and determined in accordance with clause 18(4) of the Scheme. As such, Council must firstly determine whether the proposed use of Lot 163 for this purpose is:

- a) consistent with the objectives of the 'Rural' zone and is therefore a use that may be permitted in this zone subject to conditions imposed by the local government; or
- b) may be consistent with the objectives of the 'Rural' zone and advertise the application for public comment for a minimum required period of fourteen (14) days; or
- c) not consistent with the objectives of the 'Rural' zone and is therefore not permitted in this zone.

Having regard for:

- i) the current location of the existing dwelling on the land and its small scale and size;
- ii) the ability to continue using the land for a range of rural purposes with minimal impact on the existing or proposed new dwelling and vice versa;
- iii) the existing rural character and amenity of the immediate locality which will remain unchanged;
- iv) the minimal impact upon the land's commercial viability for rural purposes which is already limited by its small size;
- v) the existing dwelling's compliance with all relevant requirements and standards in LPS2; and
- vi) the fact a range of other residential type uses are included in the Zoning Table of LPS2 and listed as discretionary uses on 'Rural' zoned land subject to Council's formal development approval,

it is contended the proposal is consistent with the objectives of the land's current 'Rural' zoning classification and is therefore a use that may be permitted within the zone subject to any conditions Council considers appropriate.

The application for Lot 163 has been assessed with due regard for all relevant elements of the Shire's local planning framework including LPS2 and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This assessment has confirmed the proposal is consistent with the objectives of the land's current 'Rural' zoning classification in LPS2 and is compliant with the following requirements:

- Land capability and suitability;
- Lot boundary setbacks;
- Continuation of agricultural activity;
- Amenity of the locality including potential environmental, visual and social impacts;
- On-site vehicle access and parking; and
- Flood, stormwater drainage and bushfire risk management.

In light of the above findings, it is concluded the proposal for Lot 163 is consistent with the aims, objectives and standards of the Shire's local planning framework and is therefore unlikely to have any negative impact on the general amenity, character, functionality and safety of the immediate locality subject to compliance with a number of conditions. As such, it is recommended Council exercise its discretion and approve the application unconditionally.

STATUTORY ENVIRONMENT:

- Planning and Development Act 2005 (as amended)
- Planning and Development (Local Planning Schemes) Regulations 2015
- Shire of Kulin Local Planning Scheme No.2

POLICY IMPLICATIONS:

- State Planning Policy 2.5 – Rural Planning

COMMUNITY CONSULTATION:

Not required or deemed necessary.

FINANCIAL IMPLICATIONS:

Nil immediate financial implications for the Shire aside from the administrative costs associated with processing the application which are provided for in Council's annual budget and have been offset in part by the development application fee paid by the applicant.

It is significant to note should the applicant/landowners be aggrieved by Council's final decision in this matter, they have the right seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered highly unlikely in this particular instance, the Shire would need to respond. The cost to respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

STRATEGIC IMPLICATIONS:

The proposal for Lot 163 is considered to be consistent with the aims and objectives of the Shire's Strategic Community Plan 2021-2025 as it applies to the following:

- Social
 - 1.1 - *A strong and supportive community; and*
 - 1.4 - *A liveable and safe community including diverse, inclusive housing options.*
- Environment
 - 3.2 - *A protected and valued natural environment*

OFFICER'S RECOMMENDATION:

That Council:

1. **Determine** that the proposed use of an existing approved dwelling on Lot 163 (No.13) Trotter Street, Kulin for the purposes of an 'ancillary dwelling' in association with a proposed new 'single house' on the land, planning for which is now well advanced and exempt from the need for development approval, is consistent with the objectives of the land's current 'Rural' zoning classification in the Shire of Kulin Local Planning Scheme No.2 and may therefore be permitted in the zone; and
2. **APPROVE** the development application submitted by Cedar Homes on behalf of KA & PC Riseborough (Landowners) to change the classification of an existing approved dwelling on Lot 163 (No.13) Trotter Street, Kulin from 'single house' to 'ancillary dwelling' subject to the following advice note:

Advice Note

1. If the applicant or landowners are aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted within 28 days of the determination.

VOTING REQUIREMENTS:

Simple majority required.

04/0722

Moved Cr Bowey Seconded Cr Varone that Council:

1. **Determine** that the proposed use of an existing approved dwelling on Lot 163 (No.13) Trotter Street, Kulin for the purposes of an 'ancillary dwelling' in association with a proposed new 'single house' on the land, planning for which is now well advanced and exempt from the need for development approval, is consistent with the objectives of the land's current 'Rural' zoning classification in the Shire of Kulin Local Planning Scheme No.2 and may therefore be permitted in the zone; and
2. **Approve** the development application submitted by Cedar Homes on behalf of KA & PC Riseborough (Landowners) to change the classification of an existing approved dwelling on Lot 163 (No.13) Trotter Street, Kulin from 'single house' to 'ancillary dwelling' subject to the following advice note:

Advice note

1. If the applicant or landowners are aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted within 28 days of the determination.

Carried 9/0

Cr Robins Left the room at 1:13pm

7.4 Tender Evaluation – Bitumen & Aggregate

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: DCEO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the supply and delivery of bitumen and aggregate to evaluate.

BACKGROUND:

On, 25th of June 2022, the Shire of Kulin advertised to seek tenders for the supply & delivery of aggregate and bitumen, the specifications provided in the tender were as follows:

Supply and Spray Hot Bitumen

Tender Specifications

- Spray approx. 84,000 litres for new two coat seal on the Dudinin Jitarning Rd approx. 30km Southwest of the Kulin townsite
- Spray approx. 155,000 litres for new two coat seal on the Kulin Holt Rock Rd approx. 85km east of the Kulin townsite.
- **Spray approx. 310,000 litres for new two coat seal on the Rabbit Proof Fence Rd South approx. 55kms Southwest of the Kulin townsite.**
- **Spray approx. 95,000 litres for re seal on Muller Rd approx. 50kms southwest of Kulin townsite.**

Total approx. 305,000 litres 95/5 and 340,000 litres C170 Bitumen

- Spreader trucks to be supplied by contractor (quotes should be on an hourly basis);
- Pre coating of aggregate to be quoted at separate rate.
- All other plant to be supplied by the Shire of Kulin on line 1 and 2 above as a PART SERVICE.
- **Line items 3 and 4 in bold are to be priced on a FULL SERVICE provided.**

Supply and Deliver Aggregate

Tender Specifications

- Supply and deliver 330 tonne 7mm & 460 tonne of aggregate to Dudinin Jitarning Rd approx. 30km Southwest of Kulin townsite.
- Supply and deliver 615 tonne 14mm aggregate to Dudinin Jitarning Rd approx. 30km Southwest of Kulin townsite.
- Supply and delivery 1190 tonne 7mm & 860 tonne aggregate to the Kulin Holt Rock Rd South approx. 80km East of the Kulin townsite.
- Supply and deliver 450 tonne 5mm aggregate to the Kulin Holt Rock Rd South approx. 30km East of the Kulin townsite.

Tenderers must provide a price for supply only or supply and delivery of the aggregate as tenders are also invited from transport companies for delivery only.

All metal to be to MRWA standards.

Location of metal dumpsites will be provided on request.

Tenders closed at 4pm on Monday 18th July 2022.

The details of the tenders received are provided in the tables below.

Bitumen						
Supplier	Type	Amount	Spreader Truck	Pre-Coating	Full Service	
	\$/litre	litres	\$/hour	\$/tonne	10mm	14/7mm
Bitutek C170	\$1.35	98000	\$150	\$13.50	\$7.90	\$4.30
Bitutek 95/5	\$1.35	150000				

Aggregate Supplier	Size	Supply	Supply & Deliver	Delivered Cost	Quantity	Metal Cost	Own Freight	Total Supply & Delivery
		\$/tonne	\$/tonne	\$/tonne				
Kulin Transport	5mm	\$30.00	\$69.00	\$39.00	500	\$15,000	\$19,500	\$34,500
Hanson Bunbury	7mm	\$30.00	\$69.00	\$39.00	500	\$15,000	\$19,500	\$34,500
	14mm	\$30.00	\$69.00	\$39.00	500	\$15,000	\$19,500	\$34,500
TOTAL						\$45,000	\$58,500	\$103,500
Kulin Transport	5mm	\$38.90	\$77.90	\$39.00	500	\$19,450	\$19,500	\$37,105
BGC The Lakes	7mm	\$40.00	\$79.00	\$39.00	500	\$20,000	\$19,500	\$77,549
	14mm	\$37.00	\$76.00	\$39.00	500	\$18,500	\$19,500	\$83,813

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council:

- 1.) Accept the tender for the supply of aggregate from Hanon Quarries Bunbury
- 2.) Accept the tender from Kulin Transport for the delivery of aggregate from Hanson Quarries Bunbury
- 3.) Accept the tender from Bitutek for the supply and spray of hot bitumen

VOTING REQUIREMENTS:

Simple majority required.

05/0722

Moved Cr Lucchesi Seconded Cr West that Council:

- 1. Accept the tender for supply of aggregate from Hanson Quarries Bunbury.**
- 2. Accept the tender from Kulin Transport for the delivery of Aggregate from Hanson Quarries Bunbury.**
- 3. Accept the tender from Bitutek for the supply and spray of hot bitumen.**

Carried 8/0

Cr Robins Returned at 1:15pm

7.5 Tender Evaluation – Supply and Lay Asphalt

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: ESO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the Supply and Lay Asphalt to evaluate.

BACKGROUND:

On, 25th June 2022, the Shire of Kulin advertised to seek tenders for the supply & delivery of aggregate and bitumen, the specifications provided in the tender were as follows:

Tender Specifications

- Lay approx. 2600m² @ 25 to 30mm thick to High streets within the Kulin townsite.
- Lay approx., 2000m² of Intersection Mix @40mm Cnr Allen Rock Rd and Kulin Holt Rock Rd 85kms East of the Kulin Townsite.
- Lay approx. 2500m² of Intersection Mix @40mm to Fence Rd South at the intersections of 101 Gate Rd & Stock Route Rd approx. 46kms Southwest of the Kulin townsite.
- Lay approx. 2000m² of Intersection Mix @40mm to Yealering Rd and Clapton Rd approx. 20kms West of the Kulin townsite.

Prices should also include,

- Profiler for ALL tie ins to existing seal works.
- Accommodation
- Mobilisation to and from site
- Traffic Management.

It is anticipated that the works will need to be completed in two mobilisations. November December 2021 and March April 2022.

Further details may be obtained from Judd Hobson via email: -

works@kulin.wa.gov.au

Tender closes at 4pm on Thursday 18th July 2022.

The details of the tenders received are provided in the tables below.

Supplier	Area M2	25-30mm		Area M2	40-45mm		Corrector	Traffic Man	Mobilisation	Profiler	Total	Comment
			\$ -			\$ -					\$ -	
			\$ -			\$ -					\$ -	
PRISM Contracting	2600	\$ 19.93	\$ 51,818	6500	\$ 25.99	\$ 168,935		\$ 15,232		\$ 16,092	\$ 236,845	
			\$ -			\$ -					\$ -	
Supercivil	2600	\$ 18.12	\$ 47,112	6500	\$ 24.06	\$ 156,390		\$ 14,000	\$ 24,000	\$ 1,500	\$ 229,002	
			\$ -			\$ -					\$ -	
WCP Civil	2600	\$ 20.44	\$ 53,144	6500	\$ 28.37	\$ 184,405				\$ 15,984	\$ 253,533	AC7
			\$ -			\$ -					\$ -	
Fulton Hogan	2600	\$ 28.41	\$ 73,866	6500	\$ 36.42	\$ 236,730					\$ 310,596	
			\$ -			\$ -					\$ -	
Roads 2000	2600	\$ 23.67	\$ 61,542	6500	\$ 30.64	\$ 199,160	\$ 310.00	\$ 33,848		\$ 18,720	\$ 279,422	AC10/7
			\$ -			\$ -					\$ -	
Stirling Asphalt	2600	\$ 25.85	\$ 67,210	6500	\$ 34.25	\$ 222,625		included			\$ 289,835	AC10/7 TM Profiler INC
			\$ -			\$ -					\$ -	
			\$ -			\$ -					\$ -	

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council accept the tender for the supply and lay of Asphalt from Stirling Asphalt as the preferred supplier.

VOTING REQUIREMENTS:

Simple majority required.

06/0722

Moved Cr Mullan Seconded Cr Lucchesi that Council accept the tender for the supply and lay of Asphalt from Stirling Asphalt as the preferred supplier.

Carried 9/0

7.6 Tender Evaluation – Crushing & Screening of Gravel

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: DCEO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for the supply and delivery of gravel crushing and screening to evaluate.

BACKGROUND:

On, 2nd of July 2022, the Shire of Kulin advertised to seek tenders for the supply & delivery of aggregate and bitumen, the specifications provided in the tender were as follows:

Gravel Crushing and Screening

Tender Specifications

The Contractor will be required to undertake the following

- Strip topsoil off the ground and stockpile.
- Push up the gravel material with a bulldozer.
- Crush, screen, mix and manufacture lateritic materials to produce a basecourse quality gravel.
- 40,000m³ is required measured in stockpile after processing. The Contractor is responsible paying and arranging a surveyor to measure the stockpiles.
- The Contractor shall undertake testing weekly – 3 samples which will include Atterburg limits, psd's and soaked CBRs.
- The specification for the basecourse gravel is included below.
- Reinststate topsoil where possible.

Additional Information

- The landowners have been contacted by the Shire and the Shire will inform each landowner the movements of contractor and provide face to face meetings as the project moves forward.
- The Contractor must adhere to all landowners' requirements,
- The Contractor must cease work when a Total Fire Ban or Harvest Vehicle Movement Ban is called,

Job Safety Requirements

Prior to commencing any work, the Contractor shall demonstrate, to the satisfaction of the Client, its commitment to safety by having in place an OSH Risk Management Plan or equivalent Job Safety Analysis (JSA)/Safe Method Working Statement.

Selection Criteria

The tender will be awarded on the basis of value for money that it offers to the Shire of Kulin. The tenderer must submit a completed price schedule as shown below and provide details requested.

All quotations will be assessed on the following criteria. The quotation will be awarded to the company who has provided the most beneficial service/product to Council based on the assessment criteria, the lowest quote may not always be successful.

Price: 20%
Delivery Schedule: 40%
Previous Experience: 40%

The Shire of Kulin reserves the right to withdraw a tender at any stage if the arrangement is not suitable for the Shire.

Tender closes at 2pm Friday 21st July 2022

The details of the tenders received are provided in the tables below.

Tenderer Details						
Supplier	Amount m ³	Rate/m ³	Total Cost	Start	Finish	Evaluation
B&J Catalano	40,000	\$13.18	\$527,200	03/10/2022	25/11/2022	100
Vernice	40,000	\$17.65	\$706,000	05/09/2022	26/10/2022	85

* Conditions apply

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council accept the tender for the crushing and screening of gravel from B&J Catalano

VOTING REQUIREMENTS:

Simple majority required.

07/0722

Moved Cr West Seconded Cr Varone that Council accept the tender for the crushing and screening of gravel from B&J Catalano.

Carried 9/0

7.7 Tender Evaluation – Culvert Installation – Minor Civil Works

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 23.05
STRATEGIC REFERENCE/S:
AUTHOR: DCEO, Works Manager
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Council are presented with the tenders for suitable qualified contractor for the installation on culvert pipes along Fence Rd South for evaluation.

BACKGROUND:

On, 2nd of July 2022, the Shire of Kulin advertised to seek tenders tenders for suitable qualified contractor for the installation on culvert pipes along Fence Rd South for evaluation, the specifications provided in the tender were as follows:

Culvert Installation Requirement

Tender Specifications

The Contractor will be required to undertake the following

- Install pipes in locations supplied by Shire along Fence Rd South in various locations to replace existing pipes.
- 20 complete pipes to be installed throughout the job approx. 3 locations being doubles.
- 5 Floodway's to be reconstructed including concrete aprins.
- Box Culvert to be installed at one location.
- ALL pipes must be laid on a bed of aggregate. Aggregate supply be Shire.
- All pipes must be backfilled with stabilised sand supplied by the Shire.
- Backfill must be to the level of the existing road level and must be set before open to traffic.
- Level and Screed stabilised back to cover entire length of pipe to headwall.
- Install headwalls to each pipe supplied by Shire.

- Patching of each headwall around pipe to form a watertight seal.
- Spoil must be removed and disposed of in site designated by the Shire.
- Clear inlet and outlet of each pipe to allow water to flow freely.

Additional Information

- The landowners have been contacted by the Shire and the Shire will inform each landowner the movements of contractor and provide face to face meetings as the project moves forward.
- The Contractor must adhere to all landowners' requirements,
- The Contractor must cease work when a Total Fire Ban or Harvest Vehicle Movement Ban is called,

Job Safety Requirements

Prior to commencing any work, the Contractor shall demonstrate, to the satisfaction of the Client, its commitment to safety by having in place an OSH Risk Management Plan or equivalent Job Safety Analysis (JSA)/Safe Method Working Statement.

Selection Criteria

The tender will be awarded on the basis of value for money that it offers to the Shire of Kulin. The tenderer must submit a completed price schedule as shown below and provide details requested.

All quotations will be assessed on the following criteria. The quotation will be awarded to the company who has provided the most beneficial service/product to Council based on the assessment criteria, the lowest quote may not always be successful.

Price: 20%
 Delivery Schedule: 40%
 Previous Experience: 40%

The Shire of Kulin reserves the right to withdraw a tender at any stage if the arrangement is not suitable for the Shire.

Tender closes at 2pm Friday 21st July 2022

The details of the tenders received are provided in the tables below.

Tenderer Details							
Supplier	Culvert Install WSN	Excavator 12t	Bobcat	6 Wheeler	Labourer	Selection	Comments
MCC Contracting	\$ 109,750.00	\$ 175.00	\$ 130.00	\$ 125.00	\$ 100.00	20/40/30=90	No Pricing for floodway works
Key Civil	\$ 182,004.00	\$ 132.00	\$ 105.00	\$ 135.00	\$ 75.00	15/40/40=95	\$6066.80 day rate
MAALI Group	Not Quoted	\$ 155.25	\$ 132.25	\$ 126.50	\$ 80.50	10/40/30=80	
R.C.A Civil Group	\$ 178,690.00	\$ 135.00	\$ 105.00	\$ 130.00	\$ 60.00	15/40/30=85	
Selection out of 100= 20 Price 40 Availability 40 Previous Shire Experience							
All rates are excluding GST							
Budget amount is for WSN Culvert Installation only							
Minor Civil Works is Floodway construction on Fotheringham Road and Footpath Earthworks							

* Conditions apply

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council accept the tender for the Culvert Installation/Minor Civil Works from Key Civil.

VOTING REQUIREMENTS:

Simple majority required.

08/0722

Moved Cr Noble Seconded Cr Gangell that Council accept the tender for the Culvert Installation/Minor Civil Works from Key Civil.

Carried 9/0

7.8 Local Government Week Convention

RESPONSIBLE OFFICER: CEO

FILE REFERENCE:

AUTHOR: CEO

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST:

SUMMARY:

The 2022 Local Government Convention is to be held at Crown Perth from Sunday 2nd to Tuesday 4th October. Council has provided a budgetary allocation for up to four Councillors and the CEO attendance, inclusive of registration and accommodation.

BACKGROUND & COMMENT:

The attached information from WALGA provides a detailed program of events and guest speakers, as well as a program for partners. The convention is normally held in August each year however logistic reasons has resulted in the October timing which, unfortunately, co-insides with the Kulin Bush Races weekend.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

The current budget provides an amount of \$16000 for four Councillor attendance and an additional \$3250 for the CEO.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council consider its nominations for attendance at the 2022 Local Government Convention.

VOTING REQUIREMENTS:

Simple Majority.

09/0722

Moved Cr Gangell Seconded Cr Varone that Council consider its nominations for Cr Bowey, Varone & West (including proxy for Mayors/Presidents forum) attendance at the 2022 Local Government Convention.

Carried 9/0

7.9 Shire of Kulin Position on Volunteer Bush Fire Brigade's

RESPONSIBLE OFFICER: CEO

FILE REFERENCE:

AUTHOR: CEO

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST:

SUMMARY:

Councils consideration as to its position in having WALGA advocate on its behalf through the process of the State Governments review of Volunteer Bush Fire Brigade's.

BACKGROUND & COMMENT:

Following the June CCZ meeting, Council was invited to adopt a position for WALGA advocacy on the future of Volunteer BFB's and which was discussed by Councillors at its budget consideration meeting on Wednesday 13th July.

Council requested that the Acting CEO provide WALGA with a position statement and to seek formal endorsement at the Ordinary Council Meeting of the 27th July 2022.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Councils position requires it to continue to provide personal insurance for individual volunteers through LGIS (Councils insurers) at a current annual cost of \$91 per volunteer.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Council is supporting community volunteers.

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council endorse the following position statement for WALGA advocacy;

- WALGA to advocate for the continuance of the current arrangements for LGA management of volunteer BFB's with additional support provided by the ESL.
- The management of the ESL to be managed separately to DFES.
- Volunteers to be covered by insurance through LGIS.
- Local Governments enabled to contract DFES to manage BFB's where the Local Government does not have the capacity to manage bushfires.
- Appropriate "fit for purpose" training be provided to volunteers.
- Recognition of prior learning and experience.
- WALGA to advocate for a discharge of obligations for Local Governments under WHSA.

VOTING REQUIREMENTS:

Simple Majority.

10/0722

Moved Cr Bowey Seconded Cr Noble that Council endorse the following statement for WALGA advocacy;

- 1. WALGA to advocate for the continuance of the current arrangements for LGA management of volunteer BFB's with additional support provided by the ESL.**
- 2. The management of the ESL to be managed separately to DFES.**
- 3. Volunteers to be covered by insurance through LGIS.**
- 4. Local Governments enabled to contract DFES to manage BFB's where the Local Government does not have the capacity to manage bushfires.**
- 5. Appropriate "fit for purpose" training be provided to volunteers.**
- 6. Recognition of prior learning and experience.**
- 7. WALGA to advocate for a discharge of obligations for Local Governments under WHSA.**

Carried 9/0

7.10 2022-23 Annual Budget

NAME OF APPLICANT: Shire of Kulin
FILE REFERENCE: 12.04
STRATEGIC REFERENCE/S:
AUTHOR: DCEO
DISCLOSURE OF INTEREST: Nil

SUMMARY

Council are presented the 2022/23 Annual Budget for consideration and adoption.

BACKGROUND

Section 6.2 of the Local Government Act 1995 provides that a local government must, not later than 31 August in each financial year, or such extended time as the Minister allows, prepare, and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

The budget has been compiled based on the principles contained in the Strategic Community Plan. Council met at a budget workshop on the 13th of July 2022 to consider the 2022/23 Annual Budget. At this meeting Council were provided details of the expected operating revenue, operating expenditure, and capital grants for the upcoming financial year. The draft 2022/23 budget has been prepared in accordance with the presentations made to councillors in the budget workshop.

Presented is the balanced 2022/23 budget in statutory format as required. It includes information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. Further detail is provided in the table below and the attached budget documents:

Opening Net Current Assets Position		
2022/23 Budget	2021/22 Actual	2021/22 Budget
2,526,120	1,745,790	1,667,691
Details This brought forward figure is an estimated value which includes actual balances and year end accruals. This figure is unaudited and there is a possibility that this could change slightly during the audit of the financial statements.		
Inflation rate & wage increases		
The national inflation rate for the 12 months to 31 March 2022 was 5.1%. Unless the actual increase in an expenditure item is known for 2022/23, an increase of 5% has been applied to 2021/22 operating expenditure in line with the March quarter inflation rate. The Fair Work Commission increased the base wage under the Local Government Industry Award 2020 by 5% as of 1 July 2022. We generally pay above award wages, however a 5% increase in hourly rates has been applied across all employees.		
Rates – UV Rate in the dollar		
2022/23 Budget	2021/22 Actual	2021/22 Budget
0.00838	0.00961	0.00961
Details The UV Valuation roll provided by Landgate saw valuations as of 30 June 2022 increase by 19.9% to a total value of \$241,138,287 (an increase of \$40,011,418). The Long-Term Financial Plan provides that annual rate increases should be 1.5% on average. Given the inflation rate outlined above, a 5% increase in total rates income has been applied. As a result of the significant increase in UV valuations, the rate in the dollar has decreased by 12.8% to \$0.00838.		

Rates – GRV Rate in the dollar		
2022/23 Budget	2021/22 Actual	2021/22 Budget
0.100855	0.10657	0.10657
Details A new GRV roll was provided by Landgate for the first time since 30 June 2016. The GRV valuations on rateable properties increased by 7.9% to 2,068,314. A 5% increase has also been applied to GRV rates income. The GRV rate in the dollar has dropped by 5.3% to \$0.100855.		
Capital Grants		
2022/23 Budget	2021/22 Actual	2021/22 Budget
6,210,263	4,964,645	5,883,701
Council will receive significant grant funding in the 2022/23 year, including funds left unspent being carried forward from 2021/22. Details of the specific funding are: <ul style="list-style-type: none"> - LRCIP \$0.77m - WSNF \$3.04m - Roads to Recovery \$0.53m - Blackspot \$0.55m - Regional Road Group \$0.37m - Remote Roads Upgrade Pilot Program \$0.8m 		
Capital Projects		
2022/23 Budget	2021/22 Actual	2021/22 Budget
9,893,073	7,055,739	8,718,087
Capital Project Description		Value
Council Chambers & Meeting Room Audio Visual Equipment & Councillor Online Software		30,000
CCTV at FRC & Aquatic Centre		10,000
KCCC Flooring & Outdoor Blinds		30,000
Housing Construction		523,332
Housing Renovations (6 Bowey Way, 14 Stewart Street & Johnston Street Units)		116,561
Cemetery Toilets		33,438
Aquatic Centre Slide Structure, Filter Replacement and Recreation Amenities		252,325
Generator		40,000
Hockey oval lighting		115,000
Shade over FRC Playground and new Tennis club playground		30,000
FRC Changeroom toilet & shower upgrades		51,182
Cricket pitch mats		10,000
Footpaths & fence at All Ages Precinct		50,200
P&E Purchases		664,000
Motor Vehicle Purchases		680,330
Roads & footpaths		6,554,199
Depot Crib Room		200,000
Short stay accommodation		338,000
Caravan Park Disabled Ablutions (ramp & verandah)		12,938
Old Admin Building Roof & bathroom		111,566
Fuel facility OPT shelter & tank gauging equipment		40,000
Total		9,893,073

The draft 2022/23 budget continues to deliver on other strategies adopted by the Council and maintains a high level of service across all programs while ensuring an increased focus on roads and associated infrastructure as well as on renewing all assets at sustainable levels.

CONSULTATION

Other than calling for community budget submissions in May 2022, no other specific consultation has occurred on the draft 2022/23 budget. Community consultation and engagement has previously occurred during development of the Strategic Community Plan. Extensive internal consultation has occurred with Managers from each business unit and through the budget workshop with Councillors.

STATUTORY IMPLICATIONS

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each 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 next 30 June.

Division 5 and 6 of part 6 of the *Local Government Act 1995* refer to the setting of budgets and the raising of rates and charges. The *Local Government Act (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2022/23 budget as presented is considered to meet statutory requirements.

FINANCIAL IMPLICATIONS

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2022/23 budget attached for adoption.

POLICY IMPLICATIONS

Community Strategic Plan & Long-Term Financial Plan

WORKFORCE IMPLICATIONS

OFFICERS RECOMMENDATIONS

That Council adopt the 2022/23 Budget in accordance with the following items:

1. Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopt the Budget as contained in Attachment 5 of this agenda, for the Shire of Kulin for the 2022/23 financial year which includes the following:
 - Statement of Comprehensive Income by Nature & Type
 - Statement of Cash Flows
 - Rate Setting Statement
 - Notes to and Forming Part of the Budget
 - Budget Program Schedules (hard copy provided at Council Meeting)
2. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget provided in the Statement of Financial Activity, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and Unimproved Values:

Valuation	Rate (cents per dollar)	Minimum Rate
Residential Zoning – GRV	10.0855	\$ 489.38
Industrial Zoning – GRV	10.0855	\$ 489.38
Commercial Zoning – GRV	10.0855	\$ 489.38
Rural Zoning – UV	0.838	\$ 489.38
Mining Zoning – UV	0.838	\$ 489.38
Rural Zoning - GRV	10.0855	\$ 489.38

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:
 - Option 1 (Full payment)
Full amount of rates and charges including arrears, to be paid on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice whichever is later.
 - Option 2 (Two instalments)
 - First instalment to be made on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half the current rates and service charges; and

- Second instalment not due before 20 January 2023
 - Option 3 (Four instalments)
 - First instalment to be made on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and a quarter of the current rates and service charges
 - Second instalment not due before 25 November 2022
 - Third Instalment not due before 20 January 2023
 - Fourth Instalment not due before 24 March 2023
4. Pursuant to Section 6.46 of the *Local Government Act 1995*, Council offers a discount of 5.0% to ratepayers who have paid their rates in full, including arrears, waste & service charges, on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice, whichever is later.
 5. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$7 for each instalment after the initial instalment is paid.
 6. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 3% where the owner has elected to pay rates and service charges through an instalment option.
 7. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable (excluding Deferred Pensioners' Rates).
 8. Pursuant to Section 6.32(1) or 6.16 of the *Local Government Act 1995* and other relevant legislation, Council adopts the Fees and Charges adopted by Council at the May 2022 meeting.
 9. In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 *Local Government (Financial Management) Regulations 1996*, Part 6.2(1) and Part 6.3(1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975:
 - Councillor meeting attendance fees be set at \$210 per Council Meeting;
 - Meeting attendance fees for the President be set at \$420 per Council Meeting;

In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996, Part 7.2(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975 the annual allowance for the Shire President be set at \$7,000.

In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996, Part 7.3(1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975 the annual allowance for the Deputy Shire President be set at \$1,750.

VOTING REQUIREMENTS

Absolute majority required.

11/0722

Moved Cr Smoker Seconded Cr Lucchesi that Council adopt the 2022/23 Budget in accordance with the following items:

1. Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopt the Budget as contained in

Attachment 5 of this agenda, for the Shire of Kulin for the 2022/23 financial year which includes the following:

- Statement of Comprehensive Income by Nature & Type
- Statement of Cash Flows
- Rate Setting Statement
- Notes to and Forming Part of the Budget
- Budget Program Schedules (hard copy provided at Council Meeting).

2. For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget provided in the Statement of Financial Activity, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and Unimproved Values:

Valuation	Rate (cents per dollar)	Minimum Rate
Residential Zoning – GRV	10.0855	\$ 489.38
Industrial Zoning – GRV	10.0855	\$ 489.38
Commercial Zoning – GRV	10.0855	\$ 489.38
Rural Zoning – UV	0.838	\$ 489.38
Mining Zoning – UV	0.838	\$ 489.38
Rural Zoning - GRV	10.0855	\$ 489.38

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments:

Option 1 (Full payment)

Full amount of rates and charges including arrears, to be paid on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice whichever is later.

Option 2 (Two instalments)

- First instalment to be made on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half the current rates and service charges; and
- Second instalment not due before 20 January 2023.

Option 3 (Four Instalments)

- First instalment to be made on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and a quarter of the current rates and service charges
- Second instalment not due before 25 November 2022
- Third Instalment not due before 20 January 2023
- Fourth Instalment not due before 24 March 2023

4. Pursuant to Section 6.46 of the *Local Government Act 1995*, Council offers a discount of 5.0% to ratepayers who have paid their rates in full, including arrears, waste & service charges, on or before 23 September 2022 or 35 days after the date of service appearing on the rate notice, whichever is later.

5. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$7 for each instalment after the initial instalment is paid.

6. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 3% where the owner has elected to pay rates and service charges through an instalment option.

7. Pursuant to Section 6.51(1) and subject to Section 6.51(4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 7% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable (excluding Deferred Pensioners' Rates).

8. Pursuant to Section 6.32(1) or 6.16 of the *Local Government Act 1995* and other relevant legislation, Council adopts the Fees and Charges adopted by Council at the May 2022 meeting.

9. In accordance with Section 5.98(1)(b) of the *Local Government Act 1995*, Regulation 30 *Local Government (Financial Management) Regulations 1996*, Part 6.2(1) and Part 6.3(1)(a) of the *Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975*:

- Councillor meeting attendance fees be set at \$210 per Council Meeting;
- Meeting attendance fees for the President be set at \$420 per Council Meeting;

In accordance with Section 5.98(5) of the *Local Government Act 1995*, Regulation 33 *Local Government (Financial Management) Regulations 1996*, Part 7.2(1) of the *Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975* the annual allowance for the Shire President be set at \$7,000.

In accordance with Section 5.98(5) of the *Local Government Act 1995*, Regulation 33 *Local Government (Financial Management) Regulations 1996*, Part 7.3(1) of the *Determination for Local Government Elected Council Members pursuant to Section 7B of the Salary and Allowances Act 1975* the annual allowance for the Deputy Shire President be set at \$1,750.

Carried 9/0

7.11 Acquisition of Lots 290, 291, 292, 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage

RESPONSIBLE OFFICER: CEO

FILE REFERENCE:

AUTHOR: CEO

STRATEGIC REFERENCE/S:

DISCLOSURE OF INTEREST:

SUMMARY:

For Council to consider acquiring Lots 290, 291, 292, 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage for the future expansion of the Shire of Kulin Depot Sheds and crib room location.

BACKGROUND & COMMENT:

In October 2018 a new depot crib room was discussed with options being put forward to Council for consideration. Particular parcels of land were considered for the expansion Lots 290, 291, 292, 293 on Deposited Land 184270 and the old Tractor Wreckers lots. The following information relates to the Concept forum item and correspondence with Department of Planning, Lands and Heritage.

Concept Forum May 2019:

New Crib Room at Depot:

- *Expansion*
 - *Obtain additional blocks.*
 - *Free up space in our current yard*
 - *Buy or lease as a lockable yard to store our pipes, blue metal and sand, things worth a value that currently stored out in the public to access.*
- *Crib Room*
 - *Meetings and Training*
 - *Building specification / requirements*
 - *Develop costs for transportable building – new / second hand / refurbishment*
- *Potential Options to be investigated*
 - *CEO and WM to develop Concept Brief evaluating all options*

1. Obtain Lots 290 (R37336), 291, 292 and 293 (R32441) for new Crib Room

The following is advice received from Department of planning, Lands and Heritage on 17th January 2019

An application was made to the Department of planning, Lands and Heritage (Department) requesting to take ownership of Lots 290 (R37336), 291, 292 and 293 (R32441) on Deposited Plan 184270 for the expansion of the Shire's Work Depot and improve access to equipment and stores.

It has been determined that the land subject to the proposal is within the South West Settlement Agreement area and as such the creation of any tenure over this land will require native title to be addressed. Currently the South West Settlement (registration of the indigenous Land Use Agreements) is undergoing the required judicial review and it is anticipated that the earliest completion of the settlement would be end of 2019. The

proposal unfortunately cannot progress any further until the settlement has been accepted and consequently this application will be put on hold until further notice. The latest internal department policy that unmanaged reserves and UCL preserve Native Title rights and interests and essentially the SWS will forfeit those rights over the land. Once the SWS has been resolved, the job should become active within the Department and the Shire notified. However, there is not an exact date of when this will be.

2. Convert Denis Brandis' house into new Crib Room facility

- Free up space in our current yard.
- Depot crib room access on land off Stewart Street.
- Need to develop costs for conversion of building.

3. Obtain Old Tractor Wreckers Block

- Free up space in our current yard.
- Depot crib room on land off Day Street potentially.
- Buy or lease as a lockable yard to store our pipes, blue metal and sand, things worth a value that currently stored out in the public to access.

Further correspondence with the Department of Planning, Lands and Heritage over the period of 2019-2022 was made, with the final email correspondence on 7th July 2022, noting:

As discussed over our telephone conversation on Tuesday 5th July 2022, acquiring/transferring of land to the Shire will involve the Shire paying the purchase price (current market valuation) for Lots 290 - 293. The tenure that would be of minimal cost to the Shire is to convert these lots to Shire's managed reserve.

As the original proposal was to facilitate the expansion of the Shire's depot on the adjoining reserve, it is recommended that Lots 290 - 293 be amalgamated into Reserve 23559. Reserve 23559 for the purpose of 'Shire Purposes & Plant Depot' is already managed by the Shire. Surveying will not be required, as the reserve and Lots 290 -293 are already contained on the same deposited plan.

STATUTORY AND PLANNING IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

COUNCILLER WEST RECOMMENDATION:

That council acquire lots 290, 291, 292 and 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage by amalgamating into Reserve 23559 for the purpose of Shire purposes & Plant Depot.

VOTING REQUIREMENTS:

Simple Majority

12/0722

Moved Cr Gangell Seconded Cr Mullan that Council acquire lots 290, 291, 292 and 293 on Deposited Land 184270 from the Department of Planning, Lands and Heritage by amalgamating into Reserve 23559 for the purpose of Shire purposes & Plant Depot.

Carried 9/0

The tenders highlighted in blue were after the tender closed on Friday 22nd July.

FINANCIAL IMPLICATIONS:

As specified above, in line with budget expectations

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

OFFICER'S RECOMMENDATION:

That Council does not accept any tender and re-advertise.

VOTING REQUIREMENTS:

Simple majority required.

13/0722

Moved Cr Noble Seconded Cr Mullan that Council does not accept any tender and re-advertise.

Carried 9/0

8 COMPLIANCE

8.1 Compliance Reporting – General Compliance June 2022

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 Compliance 12.06 – Accounting Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST:
Nil

SUMMARY:

This report addresses General and Financial Compliance matters for June 2022. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

BACKGROUND & COMMENT:

The Compliance team and works staff commence the monthly compliance effort immediately after the Shire meeting each month. At that time, the Executive Support Officer will email the assigned staff member their compliance requirements for the coming month. As the month progresses, staff in conjunction with their manager, the CEO or DCEO will determine the extent of work/action needed to complete items. During Agenda week, the Compliance Team again meets to ensure the monthly report/list is reviewed and that compliance items are completed. In preparing the Agenda report, the CEO or DCEO will sign off on completed items. Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding

DrumMuster – *Should be checked in July*

Occupational Health and Safety Meeting - *September*

Outstanding - May

Equal Employment Management Plan Review – *Suggest July this year*

Outstanding - April

Performance Review CEO – *June*

Staff Performance Reviews – *In Progress*

FBT Return Due – *June*

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense. There may be items that require additional administrative effort to complete or require external assistance to resolve. In those cases, individual financial implications will be reported.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER’S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for June 2022 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

14/0722

Moved Cr Smoker Seconded Cr Lucchesi that Council receive the General & Financial Compliance Report for June 2022 and note the matters of non-compliance.

Carried 9/0

8.2 Compliance Reporting – Delegations Exercised – June 2022

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 - Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To report back to Council actions performed under delegated authority for the periods ending 30 June 2022. To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

BACKGROUND & COMMENT:

This report is prepared for Council detailing actions performed under delegated authority by the respective officers under each of the delegation headings:

ADMINISTRATION

Policy	Delegation	Officers
A1	Acting Chief Executive Officer	(CEO)
A2	Agreements for Payments of Debts to Council	(CEO/DCEO)
A3	Casual Hirer’s Liability	(CEO)
A4	Complaint Handling	(CEO)
A5	Fees & Charges – Discounts	(CEO/DCEO/MW/MLS/CRC)
A6	Investment of Surplus Funds	(CEO/DCEO)
A7	IT & Social Media – Use of	(CEO)
A8	Legal Advice, Representation & Cost Reimbursement	(CEO)
A9	Payments from Municipal and Trust Funds	(CEO-to numerous staff – purchase orders)
A10	Use of Common Seal	(CEO)
A11	Writing Off Debts	(CEO)
A12	Housing	(CEO)
A13	Procedure for Unpaid Rates Finance	(CEO)

GOVERNANCE

G1	Applications for Planning Consent	(CEO)
G2	Building Licences and Swimming Pools	(EHO/Building Surveyor)
G3	Cemeteries Act 1986	(CEO)
G4	Health Act 1911 Provisions	(EHO)

HUMAN RESOURCES

H1	Grievance Procedures	(CEO)
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COMMUNITY SERVICES

CS1	Bushfire Control – Shire Plant for Use of	(CEO)
CS2	Bushfire Control – Plant Use for Adjoining Shires	(CEO)
CS3	Bushfire Prohibited / Restricted Burning Periods – Changes	(Shire President/CEO)
CS4	Bushfire Training Administration	(CEO)
CS5	Cat Ownership Limit – Cat Control	(CEO)
CS6	Dog Control – Attacks	(CEO)
CS7	Dog Ownership Limit – Dog Control	(CEO)
CS8	Sea Containers Use of – Town Planning	(CEO)
CS9	Second Hand Dwellings	(CEO)
CS10	Temporary Accommodation	(CEO)
CS11	Unauthorised Structures – Building Control	(CEO)
CS13	Freebairn Recreation Club Committee	(FRC Club Committee)
CS14	Kulin Child Care Centre Management Committee	(KCCC Mgmt. Committee)
CS15	General – Community Services Practices	(CEO)
CS20	Seed Collection	(CEO)

WORKS

W1	Gravel Supplies	(MW)
W2	Roads – Clearing	(CEO)
W3	Roads – Damage to	(MW)
W4	Roads – Roadside Markers – Management of	(MW)
W5	Stormwater Drainage	(MW)
W6	Street Trees	(CEO)
W7	Streetscape – Improvements	(CEO)
W8	Roadside Burning	(MW)
W9	Temporary Road Closures	(MW)
W10	General – Works Practices Approvals	

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of June 2022 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A1 Acting Chief Executive Officer

Fiona Murphy was appointed Acting CEO from 13th to 19th June 2022

A7 IT & Social Media – Use of

Various social media posts regarding Shire Projects, events, recruitment as required

A10 Use of Common Seal

Transfer forms for Sale of 8 Day Street

G1 Applications for Planning Consent

Lot 15498 Bushby Rd Walyurin Telecommunications Tower

STATUTORY ENVIRONMENT:

Building Act 2011

Bushfires Act 1954

Cemeteries Act 1986

Health (Asbestos) Regulations 1992;

Health (Miscellaneous Provisions) Act 1911;

Local Government Act 1995

Public Health Act 2016

Shire of Kulin TPS2

Town Planning Development Act

*Town Planning Scheme
Trustees Act, Part III,
Criminal Procedure Act 2004;*

FINANCIAL IMPLICATIONS:

Nil in terms of exercising delegation and reporting to Council though there may be financial implications in the case of each delegation exercised.

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for June 2022.

VOTING REQUIREMENTS:

Simple majority required.

15/0722

Moved Cr West Seconded Cr Noble that council receive the Delegation Exercised Report for June 2022.

Carried 9/0

9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

Adjourned meeting at 2:05pm to hold Concept Forum.

Meeting resumed at 5:16pm

11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

Taryn Scadding, Judd Hobson & Fiona Jasper left the Council Chambers at 5:17pm

16/0722

Moved Cr Noble Seconded Cr Lucchesi that the meeting be closed to the public to discuss an employment matter.

Carried 9/0

12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC

17/0722

Moved Cr West Seconded Cr Varone that the meeting be re-opened to the public.

Carried 9/0

13 DATE AND TIME OF NEXT MEETING

Wednesday 17th August 2022 at 1:00pm

14 CLOSURE OF MEETING

There being no further business the President declared the meeting closed at 6:10pm.

CREDIT CARD
Statement Summary 30 June 2022

Transaction Date	Officer	Creditor	Amount
2/06/2022	FIONAL MURPHY	TJ & FE MURPHY	-\$187.75
		Fiona Murphy Reimbursement Incorrect Payment	
3/06/2022	FIONAL MURPHY	FACEBOOK	\$12.00
		Job advertising	
3/06/2022	CASSI LEWIS	TELSTRA	\$60.00
		Cassi Lewis Incorrect payment	
3/06/2022	CASSI LEWIS	SHIRE OF KULIN	-\$60.00
		Cassi Lewis Reimbursement Incorrect Payment	
6/06/2022	JUDD HOBSON	HARVEY NORMAN	\$2,446.00
		Ipad, Logitech Combo, Apple Pencil - Works	
6/06/2022	CASSI LEWIS	TELSTRA	\$300.00
		Cassi Lewis Incorrect payment	
6/06/2022	CASSI LEWIS	SHIRE OF KULIN	-\$300.00
		Cassi Lewis Reimbursement Incorrect Payment	
9/06/2022	CASSI LEWIS	LIBERTY	\$116.69
		Fuel	
9/06/2022	FIONA MURPHY	BETTA HOME LIVING	\$838.00
		Bed & Mattress for Backpackers Accommodation	
9/06/2022	JUDD HOBSON	HEARNS HEATING & COOL	\$600.00
		Tile Fire, 6 Bowey Way	
9/06/2022	CASSI LEWIS	AMPOL	\$104.07
		Fuel	
10/06/2022	GARRICK YANDLE	ACRES OF TASTE	\$38.00
		Lunch, CEO & WDC Board Member	
13/06/2022	CASSI LEWIS	AMPOL	\$88.70
		Fuel	
16/06/2022	FIONA MURPHY	DAIMLER TRUCKS	\$11.57
		Parts	
16/06/2022	JUDD HOBSON	AUSTRALIA POST	\$9.99
		USB	
16/06/2022	GARRICK YANDLE	SIMPLEINOUT	\$29.95
		Monthly Subscription	
17/06/2022	CASSI LEWIS	TELSTRA	\$104.95
		Aquatic Centre Internet	
21/06/2022	GARRICK YANDLE	MAILCHIMP	\$16.07
		Monthly Subscription	
24/06/2022	FIONA MURPHY	FACEBOOK	\$7.99
		Advertising	
25/06/2022	GARRICK YANDLE	CITY OF PERTH PARKING	\$8.18
		Parking, WSNF	
25/06/2022	PETER HALL	AMPOL MECKERING	\$23.80
		Meals, WSNF	
27/06/2022	JUDD HOBSON	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$44.00
		High Risk Licence	
27/06/2022	JUDD HOBSON	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$44.00
		High Risk Licence	
28/06/2022	CASSI LEWIS	TELSTRA	\$55.00
		Incorrect Payment	
29/06/2022		BENDIGO BANK	\$16.00
		Card Fees	
			\$4,427.21

009650

 SHIRE OF KULIN
 PO BOX 125
 KULIN WA 6365

Your details at a glance

BSB number	633-000
Account number	691211254
Customer number	7421415/M201
Account title	SHIRE OF KULIN SHIRE OF KULIN

Account summary

Statement period	1 Jun 2022 - 30 Jun 2022
Statement number	205
Opening balance on 1 Jun 2022	\$4,008.31
Payments & credits	\$4,556.06
Withdrawals & debits	\$4,958.09
Interest charges & fees	\$16.87
Closing Balance on 30 Jun 2022	\$4,427.21

Account details


Credit limit	\$10,000.00
Available credit	\$5,572.79
Annual purchase rate	13.990%
Annual cash advance rate	13.990%

Payment details

Minimum payment required	\$132.81
Payment due	14 Jul 2022

Any questions?

Contact Jocelyn Brandis at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).



We've got your back because you've got ours

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

If you make no additional charges using this card and each month you pay the minimum payment

You will pay off the Closing Balance shown on this statement in about **15 years and 3 months**

And you will pay an estimated total of interest charges of **\$2,693.61**

If you make no additional charges using this card and each month you pay **\$212.54**

You will pay off the Closing Balance shown on this statement in about **2 years**

And you will pay an estimated total of interest charges of **\$673.75, a saving of \$2,019.86**

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1300 652 146.

Business Credit Card

Date	Transaction	Withdrawals	Payments	Balance
Opening balance				\$4,008.31
2 Jun 22	OSKO PAYMENT T J & F E MURPHY Fiona Murphy Groceries		187.75	3,820.56
3 Jun 22	FACEBK *Y6SSPEBUG2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 01/06 CARD NUMBER 552638XXXXXXXX554 1	12.00		3,832.56
3 Jun 22	OSKO PAYMENT C D T LEWIS & C D LE Repayment		60.00	3,772.56
4 Jun 22	TELSTRA PREPAID, MEL BOURNE AUS RETAIL PURCHASE 03/06 CARD NUMBER 552638XXXXXXXX823 1	60.00		3,832.56
6 Jun 22	HARVEY NORMAN AV/IT, BUSSELTON AUS RETAIL PURCHASE 04/06 CARD NUMBER 552638XXXXXXXX706 1	2,446.00		6,278.56
6 Jun 22	OSKO PAYMENT C D T LEWIS & C D LE Repay		300.00	5,978.56
7 Jun 22	TELSTRA PREPAID, MEL BOURNE AUS RETAIL PURCHASE 06/06 CARD NUMBER 552638XXXXXXXX823 1	300.00		6,278.56
9 Jun 22	LIBERTY ALBANY, MCKA IL AUS RETAIL PURCHASE 07/06 CARD NUMBER 552638XXXXXXXX823 1	116.69		6,395.25
9 Jun 22	NARROGIN BETTA HOME, NARROGIN AUS RETAIL PURCHASE 08/06 CARD NUMBER 552638XXXXXXXX554 1	838.00		7,233.25
9 Jun 22	HEARNS HEATING & COO L1,MIDLAND AUS RETAIL PURCHASE 07/06 CARD NUMBER 552638XXXXXXXX706 1	600.00		7,833.25

555BH102 / E-O / S-293 / I-293 / 0007421415000865

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options



Pay in person: Visit any Bendigo Bank branch to make your payment.



Internet banking: Pay your credit card using ebanking 24 hours a day, 7 days a week.
www.bendigobank.com.au



Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.



Pay by post: Mail this slip with your cheque to -
**PO Box 480
 Bendigo VIC 3552.**
 If paying by cheque please complete the details below.



Bill code: 342949
Ref: 691211254

Bank@Post™ Pay at any Post Office by Agents Banking **Bank@Post™** using your credit card.



Business Credit Card

BSB number 633-000
Account number 691211254
Customer name SHIRE OF KULIN
Minimum payment required \$132.81
Closing Balance on 30 Jun 2022 \$4,427.21
Payment due 14 Jul 2022

Date _____ Payment amount _____

Drawer	Chq No	BSB	Account No	\$	¢

*Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

Business Credit Card *(continued)*

Date	Transaction	Withdrawals	Payments	Balance
9 Jun 22	AMPOL CARNARVON 5554 9, ALBANY AUS RETAIL PURCHASE 06/06 CARD NUMBER 552638XXXXXXXX823 1	104.07		7,937.32
10 Jun 22	SQ *ACRES OF TASTE, Kulin AUS RETAIL PURCHASE 08/06 CARD NUMBER 552638XXXXXXXX405 1	38.00		7,975.32
13 Jun 22	AMPOL MIDVALE 55352F, ALBANY AUS RETAIL PURCHASE 10/06 CARD NUMBER 552638XXXXXXXX823 1	88.70		8,064.02
14 Jun 22	PERIODIC TFR 00074214151201 00000000000		4,008.31	4,055.71
16 Jun 22	DAIMLER TRUCKS W, PER TH AIRPORT AUS RETAIL PURCHASE 15/06 CARD NUMBER 552638XXXXXXXX554 1	11.57		4,067.28
16 Jun 22	POST KULIN LPO KU1, KULIN AUS RETAIL PURCHASE 14/06 CARD NUMBER 552638XXXXXXXX706 1	9.99		4,077.27
16 Jun 22	SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/06 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX405 1	29.08		4,106.35
16 Jun 22	INTERNATIONAL TRANSACTION FEE	0.87		4,107.22
17 Jun 22	Telstra Direct Debit, AUSTRALIA AUS RETAIL PURCHASE 15/06 CARD NUMBER 552638XXXXXXXX823 1	104.95		4,212.17
21 Jun 22	MAILCHIMP *MISC, MAILCHIMP.COM AUS RETAIL PURCHASE-INTERNATIONAL 19/06 CARD NUMBER 552638XXXXXXXX405 1	16.07		4,228.24
24 Jun 22	FACEBK *599UNF7UG2, fb.me/ads AUS RETAIL PURCHASE-INTERNATIONAL 22/06 CARD NUMBER 552638XXXXXXXX554 1	7.99		4,236.23
25 Jun 22	CITY OF PERTH PARKIN G-, PERTH AUS RETAIL PURCHASE 24/06 CARD NUMBER 552638XXXXXXXX238 1	8.18		4,244.41
25 Jun 22	AMPOL MECKERING ROAD, MECKERING AUS RETAIL PURCHASE 23/06 CARD NUMBER 552638XXXXXXXX238 1	23.80		4,268.21
28 Jun 22	Telstra Services, 13 2200 AUS RETAIL PURCHASE 27/06 CARD NUMBER 552638XXXXXXXX823 1	55.00		4,323.21
29 Jun 22	DMIRS - ONLINE PAYMENT, PERTH AUS RETAIL PURCHASE 27/06 CARD NUMBER 552638XXXXXXXX706 1	44.00		4,367.21

555BH102 / E-O / S-284 / I-284 / 0007421415000865

Business Credit Card (continued).

Date	Transaction	Withdrawals	Payments	Balance
29 Jun 22	DMIRS - ONLINE PAYME NT, PERTH AUS RETAIL PURCHASE 27/06 CARD NUMBER 552638XXXXXX706 1	44.00		4,411.21
29 Jun 22	CARD FEE 4 @ \$4.00	16.00		4,427.21
Transaction totals / Closing balance		\$4,974.96	\$4,556.06	\$4,427.21

**AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED
FOR YOUR ACCOUNT.**

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

All card transactions made in currencies other than Australian dollars will incur a fee of 3% of the transaction value. (Additional charges may apply for cash transactions.)

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

Resolving Complaints

If you have a complaint, please contact us on 1300 361 911 to speak to a member of our staff. If the matter has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers. You can contact AFCA at:

Website: www.afca.org.au
 Telephone: 1800 931 678 (free call)
 Email: info@afca.org.au
 In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001

Making great things happen
in your community.



Shire of Kulin

EFT & Chq Listing for period ended 30 June 2022

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
TRIP			
TRUST			
476	16/06/2022	SHIRE OF KULIN Housing Bond Retained, 21 Bull street	\$800.00
477	24/06/2022	SHIRE OF KULIN Donation to FRC for Court Resurfacing	\$1,500.00
478	29/06/2022	PETER & REBECCA HALL Refund Bond Unit 1, 25 Johnston Street	\$800.00
MUNICIPAL			
EFT19270	03/06/2022	AUSTRALIA DAY COUNCIL OF WA Gold Associate Membership 2022/23	\$685.00
EFT19271	03/06/2022	BOC LIMITED - A MEMBER OF THE LINDE GROUP Cylinder Rent	\$61.14
EFT19272	03/06/2022	BEST OFFICE SYSTEMS Printing Charges	\$1,831.29
EFT19273	03/06/2022	COURIER AUSTRALIA Freight	\$489.40
EFT19274	03/06/2022	COUPLERS PTY LTD Double Bolt Clamp	\$130.80
EFT19275	03/06/2022	FEGAN BUILDING SURVEYING Contract Building Surveying	\$1,265.00
EFT19276	03/06/2022	FUELQUIP INDUSTRIES Fuel Facility Audit	\$4,474.80
EFT19277	03/06/2022	GET SMART SECURITY Batteries	\$200.00
EFT19278	03/06/2022	KLEENHEAT GAS Gas	\$714.24
EFT19279	03/06/2022	KULIN SOCIAL CLUB Payroll Deduction	\$150.00
EFT19280	03/06/2022	KULIN IGA Office Statement May 2022	\$649.31
EFT19281	03/06/2022	KULIN TYRE SERVICE Tyres, Tubes & Tyre Repairs	\$8,575.60
EFT19282	03/06/2022	LGISWA Staff Flu Vaccines	\$262.23
EFT19283	03/06/2022	MCINTOSH & SON Depot Supplies	\$195.90
EFT19284	03/06/2022	MARKETFORCE Advertising Job Positions	\$837.32
EFT19285	03/06/2022	NOVA CORVUS CONSULTING PTY LTD Consultant Services, WSN	\$2,887.50
EFT19286	03/06/2022	PLAY CHECK Comprehensive Playground Audit	\$3,080.00
EFT19287	03/06/2022	RAW CREATIVE Caravan Park Signage	\$1,032.00
EFT19288	03/06/2022	GOVERNMENT OF WESTERN AUSTRALIA SOUTH REGIONAL TAFE Chemical Course for Cleaning Staff	\$1,075.50
EFT19289	03/06/2022	TAMORA PLUMBING AND GAS Connect Tanks at Pingaring Standpipe	\$3,031.60
EFT19290	03/06/2022	OFFICEWORKS BUSINESS DIRECT Stationery	\$228.40
EFT19291	03/06/2022	WESTRAC PTY LTD Wiper Motor	\$689.60
EFT19292	03/06/2022	WA CONTRACT RANGER SERVICES	\$677.88

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2022

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Ranger Service	
EFT19293	03/06/2022	WA DISTRIBUTORS PTY LTD	\$58.00
		Cleaning Supplies	
EFT19294	15/06/2022	A.R.M SECURITY	\$100.10
		Alarm Monitoring, July/September 2022	
EFT19295	15/06/2022	AVON WASTE	\$15,838.11
		Refuse Service May 2022	
EFT19296	15/06/2022	AIR LIQUIDE WA	\$21.70
		Cylinder Rent	
EFT19297	15/06/2022	AUSTRALIA POST	\$117.50
		Postage & Freight	
EFT19298	15/06/2022	AFGRI EQUIPMENT AUSTRALIA	\$997.15
		Oil & Air Filters, Scan Test Kit	
EFT19299	15/06/2022	BUNNINGS TRADE	\$464.55
		Trimdeck Polycarp Roofing 3.6m	
EFT19300	15/06/2022	COUNTRY WIDE FRIDGE LINES PTY TLD	\$132.06
		Freight on Bar Purchase	
EFT19301	15/06/2022	COCA-COLA AMATIL (AUST) PTY LTD	\$213.56
		Bar Purchase	
EFT19302	15/06/2022	COURIER AUSTRALIA	\$42.44
		Freight	
EFT19303	15/06/2022	CS LEGAL	\$7,223.15
		Bad Debt Expense	
EFT19304	15/06/2022	COUPLERS PTY LTD	\$626.15
		Labour, Assy Swage Hose & Materials	
EFT19305	15/06/2022	LANDGATE	\$7,569.60
		Rural UV General Revaluation 2021/2022	
EFT19306	15/06/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	\$56.65
		Building Services Levy May 22	
EFT19307	15/06/2022	CLEANAWAY DANIELS SERVICES PTY LTD	\$112.95
		Waste Sharps Removal	
EFT19308	15/06/2022	EASIFLEET MANAGEMENT	\$1,522.68
		Lease Charges for June 2022 - Staff Novated Lease	
EFT19310	15/06/2022	FLEET FITNESS	\$687.50
		Regional Service of Gym	
EFT19311	15/06/2022	GANGELLS AGSOLUTIONS	\$3,724.04
		Various Buildings, Depot & Road Maintenance Supplies	
EFT19312	15/06/2022	GREAT SOUTHERN FUEL SUPPLIES	\$657.92
		Fuel Purchase	
EFT19313	15/06/2022	J & P GROUP PTY LTD	\$750.00
		1 Pallet of 50 Temporary Fence Fee	
EFT19314	15/06/2022	KULIN HARDWARE & RURAL	\$14,171.34
		Various Buildings, Depot & Road Maintenance Supplies	
EFT19315	15/06/2022	KULIN SOCIAL CLUB	\$150.00
		Payroll Deduction	
EFT19316	15/06/2022	KULIN COMMUNITY HUB PTY LTD	\$100.00
		Christmas Voucher	
EFT19317	15/06/2022	KULIN IGA	\$18.25
		Freebairn Statement May 2022	
EFT19318	15/06/2022	KULIN LIBRARY, POST OFFICE AND MAIL	\$2,646.60
		Library Service Fee	
EFT19319	15/06/2022	TRINITEQ INTERNATIONAL PTY LTD	\$363.00
		IT Quarterly Support	
EFT19320	15/06/2022	MCINTOSH & SON	\$595.07
		O Rings	
EFT19321	15/06/2022	NARROGIN TOYOTA	\$29.40
		Nuts, Bolt Battery Clamp, Support Battery Set	
EFT19322	15/06/2022	NARROGIN NURSERY AND CAFE	\$550.00

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2022

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Various Plants	
EFT19323	15/06/2022	NOVA CORVUS CONSULTING PTY LTD	\$6,289.80
		Consulting Services for WSNF	
EFT19324	15/06/2022	OIL TECH FUEL	\$72,740.65
		Bulk Fuel Purchase	
EFT19325	15/06/2022	EXURBAN RURAL & REGIONAL PLANNING	\$2,605.86
		Town Planning Consulting Services	
EFT19326	15/06/2022	PORTER CONSULTING ENGINEERS	\$4,008.13
		Yealering/Clayton Rd Black Spot Design & Construction Project	
EFT19327	15/06/2022	THOMAS PEARCE	\$179.71
		Rates Refund	
EFT19328	15/06/2022	QUEST PAYMENT SYSTEMS	\$342.32
		Receipt Paper Rolls for OPT	
EFT19329	15/06/2022	RURAL TRAFFIC SERVICES PTY LTD	\$2,205.81
		Traffic Control, Fence Rd	
EFT19330	15/06/2022	SHIRE OF KONDININ	\$168.70
		Electricity Allen Rocks Bore	
EFT19331	15/06/2022	SAFEGUARD INSURANCE SOLUTIONS PTY LTD	\$1,567.50
		Liability Insurance FRC	
EFT19332	15/06/2022	SPYKER BUSINESS SOLUTIONS	\$558.80
		Renewal & Installation of Domain Certificate 22/23	
EFT19333	15/06/2022	TRUCKLINE	\$242.09
		Mirror's	
EFT19334	15/06/2022	WESTRAC PTY LTD	\$100.39
		Parts	
EFT19335	15/06/2022	WA DISTRIBUTORS PTY LTD	\$163.00
		Bar & Cleaning Supplies	
EFT19336	24/06/2022	AUSTRALIAN TAXATION OFFICE	\$25,673.00
		Business Activity Statement May 2022	
EFT19337	24/06/2022	AFGRI EQUIPMENT AUSTRALIA	\$302.39
		Mower Blades	
EFT19338	24/06/2022	YVONNE BOWEY CONSULTING	\$8,801.38
		Contract Accounting, - Budget Preparation, Rates Roll & Modelling & GL Coding	
EFT19339	24/06/2022	BITUTEK PTY LTD	\$17,371.20
		Supply & Spray Bitumen, Jilakin St & Fence Rd	
EFT19340	24/06/2022	COURIER AUSTRALIA	\$144.63
		Freight	
EFT19341	24/06/2022	CORSIGN (WA) PYT LTD	\$2,654.41
		Various Signs	
EFT19342	24/06/2022	DARREN THOMAS	\$320.00
		Sat King Set Top Box FRC	
EFT19343	24/06/2022	LANDGATE	\$41.30
		Mining Tenements Chargeable 08/04/22 - 04/05/222	
EFT19344	24/06/2022	DENARO NOMINEES	\$1,639.00
		Plant Hire Excavator to Dig Gravel Holes for WSNF	
EFT19345	24/06/2022	DAIMLER TRUCKS PERTH	\$1,149.48
		Pad Kits	
EFT19346	24/06/2022	ENGINE PROTECTION EQUIPMENT PTY LTD	\$857.63
		Filters, Elements, Radial Seal Inner/Outer	
EFT19347	24/06/2022	FORPARK AUSTRALIA	\$1,279.30
		Hing Bogie Complete & Platform Buffer	
EFT19348	24/06/2022	GOVERNMENT OF WESTERN AUSTRALIA DEPARTMENT OF COMMUNITIES	\$218.00
		Annual Service Fee, Child Care Centre	
EFT19349	24/06/2022	GT AUDITING SERVICES	\$1,100.00
		Truck Audit 2021/2022	
EFT19350	24/06/2022	GJ & SE KULKER	\$7,590.00

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2022

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
		Painting & Patching Interior, 6 Bowey Way	
EFT19351	24/06/2022	ITR WESTERN AUSTRALIA	\$8,477.93
		Grader Blades	
EFT19353	24/06/2022	KM & JK FOTHERINGHAME	\$18,150.00
		Hire of Water Tanker & Dolly, 21/01/22 - 31/03/22	
EFT19354	24/06/2022	LINEMARKING WA PTY LTD	\$36,014.00
		Linemarking Fence Rd & Jilakin St	
EFT19355	24/06/2022	LANDSCAPE AUSTRALIA CONSTRUCTION	\$280,296.16
		Claim 9, AAP	
EFT19356	24/06/2022	MULLAN ELECTRICAL PTY LTD	\$4,743.60
		Install Lights & Power to Light Pole Near Basketball Ring	
EFT19357	24/06/2022	NEU-TECH AUTO ELECTRICS	\$391.22
		Parts	
EFT19358	24/06/2022	NEWDEGATE STOCK & TRADING CO	\$15,460.83
		Bulk Diesel Purchase, Holt Rock Depot	
EFT19359	24/06/2022	NOVA CORVUS CONSULTING PTY LTD	\$2,475.00
		Consultant Services, WSNF	
EFT19360	24/06/2022	PLAYMASTER PTY LTD	\$1,430.00
		1200 Metal Stairs	
EFT19361	24/06/2022	GRANT ROBINS	\$6,020.00
		Sitting Fees & President Allowance Feb/June 2022	
EFT19362	24/06/2022	RURAL TRAFFIC SERVICES PTY LTD	\$9,128.38
		Traffic Control, Jilakin St	
EFT19363	24/06/2022	REPCO	\$178.45
		Battery Isolator 12V	
EFT19364	24/06/2022	SMOKER, BRADLEY	\$2,135.00
		Sitting Fees & Deputy President Allowance Feb/June 2022	
EFT19365	24/06/2022	SWAN BREWERY COMPANY PTY LTD	\$895.88
		Bar Purchase	
EFT19366	24/06/2022	SPYKER BUSINESS SOLUTIONS	\$64,813.20
		Part 2 - Audio Visual Equipment	
EFT19367	24/06/2022	TAMORA PLUMBING AND GAS	\$863.50
		Plumbing Leach Drain at Golf Club	
EFT19368	24/06/2022	SW TAYLOR	\$2,750.00
		Site Specific Traffic Management Plan Fence Rd South	
EFT19369	24/06/2022	TIN HORSE AUTOMOTIVE	\$1,618.76
		Replace Exhaust System, Holden Colorado	
EFT19370	24/06/2022	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$65.00
		Registration, Head of Agencies Breakfast for G Robins	
EFT19371	24/06/2022	WESTRAC PTY LTD	\$3,084.84
		Parts	
EFT19372	24/06/2022	WESTERN STABILISERS PTY LTD	\$16,683.21
		Wet Mixing, Jilakin Street Intersection	
EFT19373	29/06/2022	W.A. TREASURY CORPORATION	\$62,724.72
		General Annuity Lending Principal & Interest 01/06/2022 - 31/08/2022	
37421	03/06/2022	WATER CORPORATION	\$13,111.21
		Water Usage & Rates	
37422	03/06/2022	WAVELINE TYRES	\$176.00
		Tyres	
37423	20/06/2022	WATER CORPORATION	\$8,836.31
		Water Usage & Rates	
37424	24/06/2022	RA & RJ BOWEY	\$1,317.72
		Sitting Fees & Travel Expenses Feb/June 2022	
37425	24/06/2022	TROY GANGELL	\$1,260.00
		Sitting Fees, & Travel Expenses Feb/June 2022	
37426	24/06/2022	KULIN MUSEUM SOCIETY INC	\$125.00
		Refuse Site Maintenance	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2022

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
37427	24/06/2022	MICHAEL LUCCHESI	\$1,168.40
		Sitting Fees, & Travel Expenses Feb/June 2022	
37428	24/06/2022	JARRON NOBLE	\$1,308.10
		Sitting Fees, & Travel Expenses Feb/June 2022	
37429	24/06/2022	LUCIA VARONE	\$1,920.25
		Sitting Fees, & Travel Expenses Feb/June 2022	
37430	30/06/2022	PETTY CASH RECOUP - PLEASE PAY CASH	\$314.70
		Petty Cash Recoup June 2022	
DD8186.1	12/06/2022	AWARE SUPER	\$10,722.30
		Superannuation Contributions	
DD8186.2	12/06/2022	BENDIGO SUPERANNUATION PLAN	\$276.25
		Superannuation Contributions	
DD8186.3	12/06/2022	HOSTPLUS SUPERANNUATION FUND	\$91.98
		Superannuation Contributions	
DD8186.4	12/06/2022	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$876.21
		Superannuation Contributions	
DD8186.5	12/06/2022	AUSTRALIAN SUPERANNUATION	\$331.15
		Superannuation Contributions	
DD8186.6	12/06/2022	CBUS SUPER	\$451.88
		Superannuation Contributions	
DD8186.7	12/06/2022	MLC MASTERKEY SUPERANNUATION	\$298.07
		Superannuation Contributions	
DD8186.8	12/06/2022	DALHALL HOLDINGS PTY LTD	\$480.78
		Superannuation Contributions	
DD8186.9	12/06/2022	PRIME SUPERANNUATION	\$430.34
		Superannuation Contributions	
DD8195.1	15/06/2022	AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH TRADING LIMITED	\$1,722.05
		Bar Purchase	
DD8195.2	01/06/2022	WESTNET INTERNET SERVICES	\$179.90
		Westnet Service	
DD8195.3	01/06/2022	BENDIGO BANK	\$11.63
		Bank Charges	
DD8195.4	01/06/2022	SYNERGY	\$120.43
		Electricity Public Toilets Dudinin	
DD8195.5	01/06/2022	FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD	\$244.25
		Fuel Facility Merchant Fee	
DD8195.6	16/06/2022	TELSTRA	\$1,800.93
		Phone Usage	
DD8195.7	01/06/2022	ST.GEORGE BANK	\$183.22
		Fuel Facility Merchant Fee	
DD8195.8	15/06/2022	WESTNET INTERNET SERVICES	\$30.00
		Westnet Service	
DD8195.9	15/06/2022	BENDIGO BANK	\$14.85
		Bank Charges	
DD8211.1	26/06/2022	AWARE SUPER	\$12,106.28
		Superannuation Contributions	
DD8211.2	26/06/2022	BT SUPER FOR LIFE	\$393.88
		Superannuation Contributions	
DD8211.3	26/06/2022	BENDIGO SUPERANNUATION PLAN	\$294.81
		Superannuation Contributions	
DD8211.4	26/06/2022	COLONIAL FIRST STATE FIRST CHOICE WHOLESALE PERSONAL SUPER	\$876.21
		Superannuation Contributions	
DD8211.5	26/06/2022	AUSTRALIAN SUPERANNUATION	\$328.48
		Superannuation Contributions	
DD8211.6	26/06/2022	CBUS SUPER	\$377.27
		Superannuation Contributions	

Shire of Kulin

EFT & Chq Listing for period ended 30 June 2022

CHQ / EFT No.	DATE	DESCRIPTION	AMOUNT
DD8211.7	26/06/2022	MLC MASTERKEY SUPERANNUATION	\$310.69
		Superannuation Contributions	
DD8211.8	26/06/2022	DALHALL HOLDINGS PTY LTD	\$480.78
		Superannuation Contributions	
DD8211.9	26/06/2022	HOSTPLUS SUPERANNUATION FUND	\$587.03
		Superannuation Contributions	
DD8215.1	02/06/2022	BENDIGO BANK	\$159.39
		Bank Charges	
DD8216.1	22/06/2022	SYNERGY	\$1,663.82
		Streetlights & Information Bay	
DD8216.2	24/06/2022	BENDIGO BANK	\$5.55
		Bank Charges	
DD8216.3	28/06/2022	SYNERGY	\$2,458.63
		Electricity, FRC	
DD8216.4	29/06/2022	BENDIGO BANK	\$8.70
		Bank Charges	
DD8216.5	29/06/2022	TELSTRA	\$185.17
		Mobile Phone Usage	
DD8186.10	12/06/2022	SUNSUPER SUPERANNUATION FUND	\$171.87
		Superannuation Contributions	
DD8186.11	12/06/2022	REST SUPERANNUATION	\$623.35
		Superannuation Contributions	
DD8186.12	12/06/2022	BT SUPER FOR LIFE	\$200.39
		Superannuation Contributions	
DD8195.10	15/06/2022	TELAIR PTY LTD	\$614.90
		IT Support, Monthly Access Fee	
DD8195.11	13/06/2022	CARLTON UNITED BREWERIES PTY LTD	\$968.21
		Bar Purchase	
DD8195.12	07/06/2022	SYNERGY	\$779.38
		Electricity Usage Caravan Park & Hostel	
DD8195.13	03/06/2022	BENDIGO BANK	\$3.60
		Bank Charges	
DD8195.14	02/06/2022	BENDIGO BANK	\$125.67
		Bank Charges	
DD8211.10	26/06/2022	PRIME SUPERANNUATION	\$449.75
		Superannuation Contributions	
DD8211.11	26/06/2022	SUNSUPER SUPERANNUATION FUND	\$141.54
		Superannuation Contributions	
DD8211.12	26/06/2022	REST SUPERANNUATION	\$651.96
		Superannuation Contributions	
7243964	01/06/2022	BULK PAYMENT	\$73,670.65
		Payroll	
7271038	15/06/2022	BULK PAYMENT	\$72,776.29
		Payroll	
7301487	29/06/2022	BULK PAYMENT	\$85,500.83
		Payroll	
Sub-total: EFT & Chq Payments			\$1,099,297.13
TOTAL PAYMENTS FOR MONTH ENDING 30 June 2022			\$1,099,297.13



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 June 2022

Presented to Ordinary Council Meeting

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

Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ended 30 June 2022

	Ref Note	Original Budget	Amended Budget	YTD Amended Budget	YTD Actual	Var.	Var.	
			\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(a)	1,667,682	1,745,790	1,745,790	1,745,790	(0)	(0%)	
Operating Revenues								
General Purpose Funding		977,242	1,138,242	1,138,242	2,984,836	1,846,594	62%	▲
General Purpose Funding - Rates	2	2,076,205	2,076,205	2,076,205	2,085,092	8,887	0%	
Governance		43,961	43,961	43,961	45,814	1,853	4%	
Law, Order and Public Safety		40,400	40,400	40,400	50,311	9,911	20%	
Health		0	0	0	7,898	7,898	100%	
Education and Welfare		240,500	240,500	240,500	317,151	76,651	24%	▲
Housing		110,297	110,297	110,297	124,761	14,464	12%	▲
Community Amenities		101,224	101,224	101,224	104,591	3,367	3%	
Recreation and Culture		219,999	219,999	219,999	239,491	19,492	8%	
Transport		491,556	516,556	516,556	552,784	36,228	7%	
Economic Services		744,440	744,440	744,440	1,102,822	358,382	32%	▲
Other Property and Services		121,330	121,330	121,330	268,088	146,757	55%	▲
Total		5,167,154	5,353,154	5,353,154	7,883,638	2,530,483		
Operating Expense								
General Purpose Funding		(107,884)	(107,884)	(107,884)	(100,730)	(7,154)	(7%)	
Governance		(252,305)	(252,305)	(252,305)	(243,397)	(8,908)	(4%)	
Law, Order and Public Safety		(152,521)	(152,521)	(152,521)	(168,597)	16,076	10%	
Health		(122,526)	(122,526)	(122,526)	(125,351)	2,825	2%	
Education and Welfare		(321,635)	(321,635)	(321,635)	(332,742)	11,107	3%	
Housing		(232,703)	(232,703)	(232,703)	(117,822)	(114,881)	(98%)	▼
Community Amenities		(367,344)	(367,344)	(367,344)	(348,172)	(19,172)	(6%)	
Recreation and Culture		(1,318,666)	(1,318,665)	(1,318,666)	(1,182,396)	(136,270)	(12%)	▼
Transport		(3,376,833)	(3,687,345)	(3,687,345)	(3,802,492)	115,147	3%	
Economic Services		(1,104,365)	(1,104,365)	(1,104,365)	(1,414,128)	309,763	22%	▲
Other Property and Services		(78,194)	(78,194)	(78,194)	(158,458)	80,264	51%	▲
Total		(7,434,976)	(7,745,487)	(7,745,488)	(7,994,285)	248,797		
Funding Balance Adjustment								
Add back Depreciation	3(c)	2,973,728	2,973,728	2,973,728	2,976,932	3,204	0%	
Add back decrease in Non-current Long Service Leave Provision		0	0	0	(7,799)	(7,799)	100%	
Adjust (Profit)/Loss on Asset Disposal	3(b)	548	548	548	(42,495)	(43,043)	101%	
Total Adjustments		2,974,275	2,974,276	2,974,276	2,926,638	2,739,442		
Investing Activities								
Proceeds from Capital Grants	5	5,883,701	5,435,820	5,435,820	4,964,645	(471,175)	(9%)	
Proceeds from disposal of assets	3(b)	324,000	324,000	279,000	308,000	29,000	9%	
Payments for property, plant and equipment and infrastructure	3(a)	(8,718,086)	(8,112,247)	(8,112,247)	(7,055,740)	(1,056,507)	-15%	▼
		(2,510,385)	(2,352,427)	(2,397,427)	(1,783,095)			
Financing Activities								
Transfer from reserves	4	560,000	560,000	280,000	370,000	(90,000)	0%	
Repayment of debentures	6	(93,302)	(93,302)	(46,651)	(93,302)	46,651	0%	
Transfer to reserves	4	(279,400)	(279,400)	(139,700)	(529,264)	389,564	0%	
		187,298	187,298	93,649	(252,566)	346,215		
Closing Funding Surplus/(Deficit)	1(a)	51,048	162,604	23,954	2,526,120			

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 30 June 2022

	2021	2022
	\$	\$
CURRENT ASSETS		
Cash at Bank	2,337,706	2,050,431
Cash at Bank (Reserves & Restricted Funds)	2,124,061	2,283,326
Trade and other receivables	320,478	597,272
Contract Assets	157,173	843,287
Sundry Debtors - Rates	48,759	82,401
Inventories	60,710	58,351
TOTAL CURRENT ASSETS	5,048,888	5,915,068
CURRENT LIABILITIES		
Contract Liabilities	(250,000)	(321,134)
Sundry Creditors	(434,423)	(154,332)
Accruals	(30,895)	(123,367)
Employee Provisions (Current)	(448,646)	(457,955)
ATO Liabilities	(15,073)	(48,834)
Borrowings (Current)	(93,302)	(96,179)
TOTAL CURRENT LIABILITIES	(1,272,338)	(1,201,801)
TOTAL NET CURRENT ASSETS	3,776,549	4,713,267
NON-CURRENT ASSETS		
Land & Buildings	20,763,320	20,808,354
Construction other than Buildings	603,833	1,611,479
Plant & Equipment	3,023,513	3,277,627
Furniture & Equipment	209,728	194,827
Motor Vehicles	1,299,567	1,273,984
Infrastructure	108,222,878	110,769,870
Shares - Kulin (Bendigo) Bank	5,000	5,000
Units Held - Local Government House Trust	71,221	73,807
TOTAL NON-CURRENT ASSETS	134,199,061	138,014,949
NON CURRENT LIABILITIES		
Borrowings (Non-Current)	(979,881)	(883,702)
Employee Provisions (Non-Current)	(56,853)	(49,054)
TOTAL NON-CURRENT LIABILITIES	(1,036,735)	(932,756)
TOTAL NET CURRENT ASSETS	136,938,876	141,795,459
Asset Revaluation - Infrastructure	80,027,800	80,027,800
Asset Revaluation - Property, Plant & Equipment	1,851,617	1,851,617
Asset Revaluation - Land & Buildings	11,639,170	11,639,170
Accumulated Reserves	2,124,061	2,283,326
Accumulated Surplus	41,296,228	45,993,547
TOTAL EQUITY	136,938,876	141,795,459

- 0

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 1(a) - Net Current Assets Composition

	Budget Last Year Closing 30-Jun-21	Actual Last Year Closing 30-Jun-21	Year to Date 30-Jun-22
Current Assets			
Cash and Cash Equivalents	4,010,595	4,461,768	4,333,757
Accounts Receivable - Rates	69,220	38,738	71,093
Accounts Receivable - Sundry	271,384	329,951	607,662
Inventories	59,377	60,710	58,351
Other (Accrued Income & Contract Assets)	3,007	157,173	843,287
Less: Current Liabilities			
Contract Liabilities	0	(250,000)	(321,134)
Sundry Creditors	(372,755)	(433,875)	(153,414)
Payroll Accruals	(86,562)	(30,895)	(48,005)
Accrued expenses	0	0	(75,362)
Provision for Annual Leave	(169,883)	(185,833)	(181,222)
Provision for Long Service Leave (Current)	(217,364)	(262,812)	(276,733)
ATO Liability	(17,828)	(15,073)	(48,834)
Borrowings (Current)	(90,511)	(93,302)	(96,179)
Adjustments to Current Assets			
Less: Reserves (Restricted Cash)	(1,871,837)	(2,124,061)	(2,283,326)
Add: Borrowings (Current)	90,511	93,302	96,179
Closing funding surplus/(deficit)	1,677,353	1,745,790	2,526,120

Current And Non-Current Classification

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

Note 1(b) - Banking Information

	General Ledger Balance 30-Jun-22	Bank Statement Balance 30-Jun-22
Cash at Bank - Unrestricted		
Municipal Funds	175,431	179,954
Freebairn Recreation Centre	2,629	2,839
Investments	1,868,772	1,868,772
Till Float	3,100	3,100
Petty Cash	500	500
	2,050,431	2,055,164
Cash at Bank - Restricted		
Reserve Funds	2,283,326	2,283,326
	2,283,326	2,283,326

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 2 - Rating information

Rate Type	Rate in \$	Number of properties	Rateable Value	Budgeted Rate Revenue	Actual Rate Revenue
General Rate					
Gross Rental Value					
Residential	0.10657	137	1,220,492	130,068	199,598
Industrial	0.10657	13	116,376	12,402	-
Commercial	0.10657	28	447,448	47,685	-
Rural	0.10657	11	88,608	9,443	-
Unimproved Value					
Rural	0.00961	342	200,408,000	1,925,921	1,930,779
Mining	0.00961	1	56,767	546	-
Sub-total		532	202,337,691	2,126,065	2,130,376
Minimum Payment					
Gross Rental Value					
Residential	466.08	8	3,955	3,729	11,186
Industrial	466.08	5	9,736	2,330	-
Commercial	466.08	4	8,600	1,864	-
Rural	466.08	7	12,795	3,263	-
Unimproved Value					
Rural	466.08	14	439,800	6,525	19,109
Mining	466.08	26	255,008	12,118	-
		64	729,894	29,829	30,295
		596	203,067,585	2,155,894	2,160,671
Discount				(93,000)	(89,638)
Concessions/Write-offs				(11,100)	(10,354)
Total raised from general rates				2,051,794	2,060,680
Ex-Gratia Rates				24,412	24,412
Total Rates				2,076,206	2,085,092

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kulin.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 3 - Asset information

Note 3(a) - Asset Acquisitions

	Original Budget	Amended Budget	YTD Budget	YTD Actual	Category	Renewal/ Replace	New Asset
E042400	Photocopier	15,200	15,200	15,200	8,750	F&E	Y
E134500	Old Admin Building - Public Office Space	100,000	30,000	30,000	12,572	F&E	Y
E053730	Main Street CCTV	50,000	50,000	50,000	36,969	OC	Y
E084105	KCCC Flooring	15,000	15,000	15,000	-	F&E	Y
E091100	Housing Construction	400,000	400,000	400,000	-	L&B	Y
E091107	Johnston Street Unit Upgrades	-	-	-	29,119	L&B	Y
E091112	5 Bowey Way Renovation	112,687	112,687	112,687	42,287	L&B	Y
E091114	6 Bowey Way Renovation	-	-	-	47,135	L&B	Y
E092116	Ellson Street Units Renovation	-	-	-	19,068	L&B	Y
E107131	Cemetery Entrance Upgrade & Toilets	30,761	5,761	5,761	7,568	OC	Y
E112100	Aquatic Centre Infr & Equip Improvements	100,000	100,000	100,000	21,500	L&B	Y
E113905	Freebairn Rec Centre Surface Replacement	420,000	405,000	405,000	256,872	L&B	Y
E113940	Freebairn Rec Centre Equip Improvements Generator	60,000	80,000	80,000	59,371	P&E	Y
E117057	Tennis Lighting	20,000	-	-	-	P&E	Y
E113600	Oval Lighting	45,000	-	-	-	L&B	Y
E117110	Town Play Ground Equipment	-	150,000	150,000	-	L&B	Y
E123100	Freightliner Truck	5,000	5,000	5,000	-	L&B	Y
E123100	Triaxle Water Tanker	255,000	255,000	255,000	234,800	P&E	Y
E123100	Loader	100,000	100,000	100,000	96,000	P&E	Y
E123100	Water Pump for Dam	313,000	313,000	313,000	312,350	P&E	Y
E123100	Dual Cab (being carried over to 22/23)	-	-	-	15,422	P&E	Y
E123100	Forklift	65,000	65,000	65,000	-	P&E	Y
E123105	Utility	26,500	26,500	26,500	35,515	MV	Y
E123105	Toyota Prado (CEO)	45,000	45,000	45,000	48,563	MV	Y
E123105	Toyota Prado (WM)	55,000	55,000	55,000	60,921	MV	Y
E123105	Isuzu 3T Tipper	59,786	59,786	59,786	60,214	MV	Y
E123105	4x4 Utility (being carried forward to 22/23)	73,876	73,876	73,876	73,876	MV	Y
E121500	RRG Road Construction	50,000	50,000	50,000	-	MV	Y
E121520	R2R Road Construction	573,604	573,604	573,604	662,115	Inf	Y
E121750	BS Road Construction	544,631	544,631	544,631	463,013	Inf	Y
E121551	WSFN Road Construction	687,047	358,821	358,821	251,512	Inf	Y
E121260	HSVPP Road Construction	2,421,425	2,257,243	2,257,243	2,466,183	Inf	Y
E121550	Own Resource Road Construction	425,593	425,593	425,593	453,708	Inf	Y
E126211	Varley Airstrip	465,116	490,116	490,116	138,326	Inf	Y
E121580	Footpath Construction	108,431	-	-	-	Inf	Y
E117100	All Ages Activity Precinct	107,491	107,491	107,491	-	Inf	Y
E132700	Jilakin Rock Toilet	809,040	809,040	809,040	973,634	OC	Y
E132600	Short Stay Accommodation Headworks	25,000	-	-	-	L&B	Y
E132600	Caravan Park Disabled Ablutions	100,000	100,000	100,000	-	Inf	Y
E139200	Fuel Facility OPT	33,898	33,898	33,898	33,554	L&B	Y
E136045	Water Infrastructure	-	-	-	25,033	P&E	Y
		-	-	-	109,790	L&B	Y
		8,718,086	8,112,247	8,112,247	7,055,740		

Note 3(b) - Disposal of Assets

Asset Description	Net Book Value	Net Book Value	Budget Proceeds on Sale	(Profit)/Loss on Sale	YTD Actual		
					Net Book Value	Proceeds on Sale	(Profit)/Loss on Sale
PE170 - Kawasaki Wheel Loader	136,500	136,500	105,000	31,500	130,212	105,000	25,212
PE167 - 2014 Isuzu GIGA CXZ 455	36,000	36,000	85,000	(49,000)	35,321	95,455	(60,134)
MV77 - Fuso Dual Cab Utility	4,312	4,312	20,000	(15,688)	19,789	20,000	(211)
MV170 - 2018 Holden Colorado	21,797	21,797	20,000	1,797	20,390	29,091	(8,701)
PE111 - Forklift	4,312	4,312	8,000	(3,688)	3,500	8,000	(4,500)
PMV186 - Toyota Prado (WM)	58,051	58,051	49,000	9,051	56,294	50,454	5,840
MV120 - Toyota Hilux (22/23)	18,164	18,164	22,000	(3,836)	-	-	0
PE143 - Isuzu NPR Single Axle Truck (22/23)	45,411	45,411	15,000	30,411	-	-	0
	324,547	324,547	324,000	547	265,505	308,000	(42,495)

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 4 - Cash Backed Reserves

Reserve	Full year Budget				Actual - YTD			
	Opening Balance	Transfer to	Transfer from	Closing Balance	Opening Balance	Transfer to	Transfer from	Closing Balance
Leave	388,570	1,164	-	389,734	388,570	51,205	-	439,775
Plant	550,346	1,650	200,000	351,996	550,346	1,384	200,000	351,730
Building	334,503	1,000	200,000	135,503	334,503	201,037	-	535,540
Admin Equipment	29,321	88	-	29,409	29,321	91	-	29,412
Natural Disaster	143,172	430	20,000	123,602	143,172	444	-	143,616
Joint Venture Housing	76,378	230	-	76,608	76,378	237	-	76,615
FRC Surface & Equipment	182,583	548	140,000	43,131	182,583	566	140,000	43,149
Medical Services	115,662	344	-	116,006	115,662	359	-	116,021
Fuel Facility	82,271	282	-	82,553	82,271	255	30,000	52,526
Sportsperson Scholarship	13,702	42	-	13,744	13,702	42	-	13,744
Freebairn Rec Centre	207,553	622	-	208,175	207,553	644	-	208,197
Short Stay Accommodation	-	273,000	-	273,000	-	273,000	-	273,000
	2,124,061	279,400	560,000	1,843,461	2,124,061	529,264	370,000	2,283,325

Reserve Details	Reserve Details	Anticipated Use Date	Informal Min.	Informal Max.
Leave	To fund employee long service and annual leave entitlements	-	-	As req
Plant	To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve.	-	350,000	-
Building	To fund the development of future housing	-	-	-
Admin Equipment	To fund the replacement of administration equipment.	-	50,000	100,000
Natural Disaster	To fund the LG contribution as specified through the WANDRRA guidelines and other natural disaster recovery expenditure.	-	100,000	-
Joint Venture Housing	A maintenance reserve to fund the long term maintenance of each Joint Venture Housing arrangement.	-	-	-
FRC Surface & Equipment	To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary	-	-	-
Medical Services	To fund the recruitment and provision of medical services in the future. Difference between the budgeted and actual expenditure is	-	100,000	150,000
Fuel Facility	To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve.	-	75,000	200,000
Sportsperson Scholarship	To fund the development of local sportspersons.	-	-	15,000
Freebairn Rec Centre	To fund maintenance and replacement of land and building assets at the FRC	-	100,000	-
Short Stay Accommodation	To fund the construction of short stay accommodation	30/06/2022	-	250,000

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 5 - Operating Grants

Grant Source	Purpose	Original Budget	Amended Budget	YTD Budget	YTD Actual
Grants Commission	Federal financial assistance grants	950,000	1,111,000	1,111,000	2,933,269
Fire & Emergency Services	Emergency Services Levy Operating Grant	32,000	32,000	32,000	44,377
KCCC Sustainability Grant	Childcare Sustainability Grant	50,000	50,000	50,000	65,000
Main Roads	State Direct Grant (Untied Road Funding)	205,000	230,000	230,000	229,474
Department of Primary Industries & Regional Development	Community Resource Centre Funding	100,000	100,000	100,000	105,320
		1,337,000	1,523,000	1,523,000	3,377,440

Capital Grants

Grant Source	Purpose	Original Budget	Amended Budget	YTD Budget	YTD Actual
Main Roads	Regional Road Group Road Construction	365,000	375,000	375,000	372,493
Local Roads & Community Infrastructure Program	Federal Government Stimulus	1,544,591	1,073,916	1,073,916	775,222
Lighting Grant	Actual - Club contributions to court resurfacing	30,000	65,000	65,000	16,000
AAAP	Cultivating Kulin & Lotterywest	100,000	400,000	400,000	400,000
HVSPP	Heavy Vehicle Road Construction	330,000	330,000	330,000	298,645
WSFN	WSFN Road Construction	2,260,000	2,116,000	2,116,000	2,114,000
Department of Infrastructure	Roads to Recovery Road Construction	534,904	534,904	534,904	434,903
RADS	Varley Airstrip	79,206	-	-	-
Main Roads	Black Spot Road Construction	340,000	241,000	241,000	167,095
Department of Water	Community Water Supply	300,000	300,000	300,000	386,287
		5,883,701	5,435,820	5,435,820	4,964,645

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 6 - Borrowings

	Budget				Actual			
	Principal 01/07/2021	Principal Repayments	Principal 30/06/2022	Interest Repayments	Principal 01/07/2021	Principal Repayments	Principal 30/06/22	Interest Repayment s
Loan 1 Administration Building	1,073,183	93,302	979,881	39,464	1,073,183	93,302	979,881	35,917
	1,073,183	93,302	979,881	39,464	1,073,183	93,302	979,881	35,917

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 8 - Receivables

Rates receivable	Previous 2020-21	Current 2021-22
	\$	\$
Opening arrears previous years	68,791	57,236
Levied this year	2,139,946	2,191,470
Less - collections to date	(2,151,501)	(2,160,105)
Equals current outstanding	57,236	88,600
Net rates collectable	57,236	88,600
% Collected	97.4%	96.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(81)	601,144	6,355	244	0	607,662
Percentage	0.0%	98.9%	1%	0%	0%	
Balance per trial balance						
Sundry receivable						607,662
Allowance for impairment of receivables						0
Total receivables general outstanding						607,662
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence they will not be collectible.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 7 - Explanation of Material Variances

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

The material variance adopted by Council for the 2021-22 year is \$10,000 and 10.00%.

Revenue from operating activities	Var \$	Var %	Explanation
General purpose funding - other	1,846,594	62%	Advance payment of 2022/23 Financial Assistance Grants received in April - \$1,821,861. This grant is untied so recognised when received.
General purpose funding - rates	8,887	0%	Below 10% & \$10,000 threshold
Governance	1,853	4%	Below 10% & \$10,000 threshold
Law, order and public safety	9,911	20%	ESL Operating Grant \$12k overbudget to recoup overspend in 2020/21
Health	7,898	100%	Below 10% & \$10,000 threshold
Education and welfare	76,651	24%	Childcare centre fees \$57k above budget. Sustainability Grant \$15k higher than budgeted for and received earlier than budgeted. Unbudgeted private works income from the school for mowing the oval.
Housing	14,464	12%	Rental income \$14k overbudget due to all employee rent from Johnston St units rent being coded to Housing instead of Public Works overheads. Staff rent income in Public Works overheads is \$13k underbudget so offsets this difference.
Community amenities	3,367	3%	Below 10% & \$10,000 threshold
Recreation and culture	19,492	8%	Pool income \$7k overbudget for season. FRC income overbudget due to higher membership income and improved recording of Shire Community Contributions.
Transport	36,228	7%	WSFN income \$50k higher than budgeted. This reflects reimbursement of all WSFN costs incurred in 2021/22 plus recoup of some prior year costs. Offset by profit on sale of assets being underbudget.
Economic services	358,382	32%	Main difference relates to increased fuel prices with fuel facility income \$312k over budget. Hostel & Caravan Park income \$30k overbudget. \$15k Blazing Swan income not budgeted for. \$25k of CRC traineeship reimbursements not budgeted for. CRC income overbudget across the board. Note sales of standpipe water \$46k underbudget - reflection of high rainfall leading into to summer.
Other property and services	146,757	55%	Private works income higher than what was budgeted for (\$129k) cost of providing private works also higher than budgeted. Mainly related to jobs for Main Roads. Community bus income \$8k overbudget; Diesel fuel rebate \$11k overbudget and an \$16k insurance claim for the loader wasn't budgeted for. Offset by \$13k in staff rent allocated to the housing programme as explained above.
Expenditure from operating activities	Var \$	Var %	Explanation
General purpose funding	(7,154)	-7%	Below 10% & \$10,000 threshold
Governance	(8,908)	-4%	Below 10% & \$10,000 threshold
Law, order and public safety	16,076	10%	Depreciation allocation \$29k over budget. This is offset by underspend on Emergency Services Building maintenance - had budgeted to install ceiling in BFB truck bay, however this hasn't happened
Health	2,825	2%	Below 10% & \$10,000 threshold
Housing	(114,881)	-98%	Housing renovations have been capitalised - refer to Asset Information page. Capital works on patios for Johnston St Units and bathroom at Ellson St in budget as R&M. Depreciation \$21k underbudget - this is partly offset in the Other Property & services section below (housing allocated to works employees).
Community amenities	(19,172)	-6%	Rubbish collection costs \$17k under budget
Recreation and culture	(136,270)	-12%	Depreciation more than \$100k underbudget but consistent with last year. FRC wages \$38k underbudget - no FRC Manager and open less due to COVID. Spending on Halls \$11k underbudget.
Transport	115,147	3%	Road maintenance \$139k overbudget plus \$37k in flood damage repairs not budgeted for. Council funded captail road jobs significantly under budget - reflection of the mix of maintenance & captail jobs changed during the year. These are offset by lower than expected general admin allocation as admin expenses are underbudget. Loss on sale of assets less than expected.
Economic services	309,763	22%	Fuel purchases higher than budgeted (\$304k) in line with higher sales. Payments to KBR and Lucchesi's following Blazing Swan not budgeted for, nor was the Shire's contribution to KBR (\$30k). CRC costs \$29k underbudget - mainly related to wages for vacant CRC position.
Other property and services	80,264	51%	Expenditure for private works jobs \$118k overbudget - this has all been recovered from customers.
Investing activities	Var \$	Var %	Explanation

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 June 2022

Note 7 - Explanation of Material Variances

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

The material variance adopted by Council for the 2021-22 year is \$10,000 and 10.00%.

Revenue from operating activities	Var \$	Var %	Explanation
Proceeds from non-operating grants, subsidies and contributions	(471,175)	-9%	Income is being recognised in line on the completion of work. This has created a timing difference, as grant income budgeted evenly throughout the year. \$300k underbudget on LRCIP income for projects not completed in 21/22. This will be recognised next year. Roads to Recovery grant \$100k underbudget, due to overspend in 20/21 reduced our income in 21/22.
Proceeds from disposal of assets	29,000	9%	Two vehicles not traded as budgeted in 21/22. These are included in the 22/23 budget.
Payments for property, plant and equipment and infrastructure	(1,056,507)	-15%	Reflection of capital projects which did not go ahead as budgeted in 21/22. These include the house construction \$400k, oval lighting \$150k and caravan park expansion headworks \$100k.
Financing activities	Var \$	Var %	Explanation
Transfer from reserves	(90,000)	0%	Mainly related to house construction not going ahead, so transfer from building reserve not required. Offset by
Repayment of debentures	46,651	0%	Below 10% & \$10,000 threshold
Transfer to reserves	389,564	0%	Additional \$200k transferred to building reserve and \$50k to LSL reserve.

Shire of Kulin
STATEMENT OF OPERATING
(Statutory Reporting Program)
For the period ended 30 June 2022

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
GENERAL PURPOSE FUNDING							
Rates							
I030001	General Rate - GRV	199,598	199,598	199,598	199,598	(0)	0%
I030101	General Rate - UV	1,926,466	1,926,466	1,926,466	1,926,466	0	0%
I030105	Interim Rates - GRV/UV	0	0	0	4,312	4,312	
I030131	Minimum Rates- GRV	11,186	11,186	11,186	11,186	(0)	0%
I030133	Minimum Rates - UV	18,643	18,643	18,643	19,109	466	3%
I030140	Interest on Instalments	742	742	742	1,012	270	36%
I030141	PENALTY INTEREST	3,500	3,500	3,500	4,793	1,293	37%
I030142	Admin Charge for Instalments	500	500	500	581	81	16%
I030150	EX GRATIA RATES	24,412	24,412	24,412	24,412	0	0%
I030160	Information & Search Fees	1,600	1,600	1,600	3,828	2,228	139%
I030170	LEGAL FEES RECOVERED	4,000	4,000	4,000	25,657	21,657	541%
I030171	LEGAL FEES RECOVERED (NO GST)	6,500	6,500	6,500	5,156	(1,344)	-21%
	Total Revenue	2,197,147	2,197,147	2,197,147	2,226,111	28,964	1.32%
E030100	Discount Allowed on Rates	93,000	93,000	93,000	89,638	3,362	-4%
E030110	RATES WRITTEN OFF	11,100	11,100	11,100	10,354	746	-7%
E030115	DOUBTFUL DEBTS EXPENSE RATES	0	0	0	(1,334)	1,334	
E030130	TITLE SEARCHES	660	660	660	0	660	-100%
E030140	Valuation Expenses	16,500	16,500	16,500	18,295	(1,795)	11%
E030150	Printing & Stationery	1,200	1,200	1,200	709	491	-41%
E030999	General Admin Allocated	46,284	46,284	46,284	42,801	3,483	-8%
	Total Expenditure	168,744	168,744	168,744	160,463	8,281	
	Sub-total Rates	(2,028,403)	(2,028,403)	(2,028,403)	(2,065,648)	37,245	
General Purpose Grants							
I031100	Grants Commission	950,000	1,111,000	1,111,000	2,933,269	1,822,269	164%
I031102	LRCIP GRANT	1,544,591	1,073,916	1,073,916	775,222	(298,694)	-28%
	Total Revenue	2,494,591	2,184,916	2,184,916	3,708,491	1,523,575	70%
E031999	General Admin Allocated	0	0	0	0	0	
	Total Expenditure	0	0	0	0	0	
	Sub-total General Purpose Grants	(2,494,591)	(2,184,916)	(2,184,916)	(3,708,491)	1,523,575	
General Financing							
I032100	Interest on Municipal	4,000	4,000	4,000	2,530	(1,470)	-37%
I032110	INTEREST ON PLANT RESERVE	1,650	1,650	1,650	1,653	3	0%
I032120	Interest on LSL & AL Reserve	1,164	1,164	1,164	1,541	377	32%
I032130	INTEREST ON BUILDING RESERVE	1,000	1,000	1,000	1,447	447	45%
I032140	Interest on Admin Equip Reserv	88	88	88	113	25	29%
I032150	Interest on Freebairn Recreation Centre Reserve	622	622	622	803	181	29%
I032160	Interest on Joint Venture Reserve	230	230	230	295	65	28%
I032170	INTEREST ON FRC SURFACE & EQUIP REPLACEMENT	548	548	548	599	51	9%
I032180	INTEREST ON NATURAL DISASTER RESERVE	430	430	430	554	124	29%
I032185	INTEREST ON FREEBAIRN SPORTSPERSON SCHOOL	42	42	42	53	11	26%
I032198	INTEREST ON FUEL FACILITY RESERVE	282	282	282	295	13	5%
I032197	INTEREST ON MEDICAL SERVICES RESERVE	344	344	344	447	103	30%
I032199	INTEREST ON SHORT STAY ACCOMMODATION RESERVE	0	0	0	209	209	
	Total Revenue	10,400	10,400	10,400	10,540	140	
E032100	BANK CHARGES	3,300	3,300	3,300	4,197	(897)	27%
E032150	INTEREST	1,500	1,500	1,500	516	984	-66%
E032999	General Admin Allocated	38,440	38,440	38,440	35,547	2,893	-8%
	Total Expenditure	43,240	43,240	43,240	40,260	2,981	
	Sub-total General Financing	32,840	32,840	32,840	29,720	3,121	
	TOTAL GENERAL PURPOSE FUNDING	(4,490,154)	(4,180,479)	(4,180,479)	(5,744,419)	1,563,940	

STATEMENT OF OPERATING

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
GOVERNANCE							
Members of Council							
I041050	REBATES RECEIVED	500	500	500	0	(500)	-100%
I041297	Profit on Sale of Asset	0	0	0	2,586	2,586	
Total Revenue		500	500	500	2,586	2,086	
E041020	MEMBERS TRAVELLING	4,800	4,800	4,800	3,104	1,696	-35%
E041030	CONFERENCE EXPENSES	15,500	15,500	15,500	13,475	2,025	-13%
E041050	SITTING FEES	26,015	26,015	26,015	23,310	2,705	-10%
E041060	PRESIDENTIAL ALLOWANCE	8,950	8,950	8,950	8,908	42	0%
E041070	DRESS SHIRTS FOR COUNCILLORS	1,000	1,000	1,000	448	552	-55%
E041075	FBT EXPENSE	2,500	2,500	2,500	(9,350)	11,850	
E041110	REFRESHMENTS & GOODWILL	20,400	20,400	20,400	28,153	(7,753)	38%
E041111	MEAL ENTERTAINMENT	1,500	1,500	1,500	2,222	(722)	48%
E041150	INSURANCES	4,319	4,319	4,319	4,319	0	0%
E041160	Subscriptions & Donations	24,600	24,600	24,600	24,468	132	-1%
E041161	Printing & Stationery	1,000	1,000	1,000	180	820	-82%
E041165	Advertising	1,000	1,000	1,000	610	390	-39%
E041180	Chamber Maintenance	3,000	3,000	3,000	289	2,711	-90%
E041270	Community Contributions	4,200	4,200	4,200	18,180	(13,980)	333%
E041298	Depreciation	914	914	914	0	914	-100%
E041999	General Admin Allocated	84,144	84,144	84,144	77,425	6,719	-8%
Total Expenditure		203,842	203,842	203,842	195,740	8,102	
Sub-total Members of Council		203,342	203,342	203,342	193,154	10,188	
General Administration							
I042040	SUNDRY INCOME	1,200	1,200	1,200	550	(650)	
I042045	REIMBURSEMENTS	1,000	1,000	1,000	919	(81)	-8%
I042046	CONTRIBUTION TO VEHICLES	29,211	29,211	29,211	19,624	(9,587)	-33%
I042051	VEHICLE CONTRIBUTION - NOVATED LEASES	0	0	0	9,520	9,520	
I042297	PROFIT ON SALE OF ASSET	0	0	0	0	0	
I042390	Traineeship	0	0	0	2,273	2,273	
I042050	STAFF RENT ADMIN	0	0	0	0	0	
I042391	REIMBURSEMENTS - INSURANCE	12,000	12,000	12,000	12,862	862	7%
I042440	PHOTOCOPYING & PRINTING	50	50	50	66	16	33%
Total Revenue		43,461	43,461	43,461	45,814	2,353	
E042010	SALARIES	645,263	645,263	645,263	568,747	76,516	-12%
E042015	Admin Long Service Leave	32,164	32,164	32,164	21,019	11,145	-35%
E042020	SUPERANNUATION	103,049	103,049	103,049	103,837	(788)	1%
E042030	INSURANCE	24,881	24,881	24,881	24,881	0	0%
E042035	STAFF UNIFORMS	3,000	3,000	3,000	1,254	1,746	-58%
E042040	STAFF TRAINING	14,500	14,500	14,500	6,172	8,328	-57%
E042041	CONFERENCES	17,500	17,500	17,500	12,955	4,545	-26%
E042042	MEETING EXPENSES	0	0	0	49	(49)	
E042045	RELOCATION COSTS	5,000	5,000	5,000	0	5,000	-100%
E042046	STAFF HOUSING	65,737	65,737	65,737	40,742	24,995	-38%
E042047	Depreciation CEO Housing	3,604	3,604	3,604	3,600	4	0%
E042048	Depreciation DCEO Housing	6,008	6,008	6,008	6,000	8	0%
E042049	CEO UTILITIES	3,050	3,050	3,050	5,212	(2,162)	71%
E042050	OFFICE MAINTENANCE	11,580	11,580	11,580	8,943	2,637	-23%
E042051	INTEREST ON LOAN 1 (ADMINISTRATION OFFICE)	39,464	39,464	39,464	35,917	3,547	-9%
E042055	NOVATED LEASE PAYMENTS	16,611	16,611	16,611	13,843	2,769	-17%
E042060	MEMBERSHIPS & SUBSCRIPTIONS	2,000	2,000	2,000	2,080	(80)	4%
E042070	Printing and Stationery	18,000	18,000	18,000	17,506	494	-3%
E042075	FBT EXPENSE	3,000	3,000	3,000	5,434	(2,434)	81%
E042080	TELEPHONE	10,400	10,400	10,400	12,026	(1,626)	16%
E042090	Postage and Freight	3,750	3,750	3,750	1,136	2,614	-70%
E042100	ADVERTISING	5,000	5,000	5,000	7,185	(2,185)	44%
E042110	Office Equipment Maintenance	1,000	1,000	1,000	881	119	-12%
E042115	BAD DEBTS EXPENSE	6,000	6,000	6,000	31,236	(25,236)	421%
E042120	Cleaning	10,680	10,680	10,680	11,997	(1,317)	12%
E042130	Computer Maintenance	35,908	35,908	35,908	35,746	162	0%
E042135	IT Support	35,500	35,500	35,500	45,545	(10,045)	28%
E042140	Staff Amenities	1,700	1,700	1,700	1,963	(263)	15%

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E042170	CONTRACT EMPLOYMENT	70,000	70,000	70,000	46,953	23,047	-33%
E042180	UTILITIES	4,000	4,000	4,000	4,675	(675)	17%
E042190	KEY TO KULIN	3,000	3,000	3,000	3,763	(763)	25%
E042200	Audit Fees	60,000	60,000	60,000	100,600	(40,600)	68%
E042297	LOSS ON SALE OF ASSET	0	0	0	0	0	
E042298	Office Depreciation	35,000	35,000	35,000	18,350	16,650	-48%
E042999	General Admin Allocated	(1,247,886)	(1,247,886)	(1,247,886)	(1,152,590)	(95,296)	-8%
	Total Expenditure	48,463	48,463	48,463	47,657	806	
	Sub-total General Administration	5,002	5,002	5,002	1,843	3,159	
	TOTAL GOVERNANCE	208,344	208,344	208,344	194,998	13,346	
	LAW, ORDER & PUBLIC SAFETY						
	Fire Prevention						
I051100	FIRE CONTRIBUTIONS	1,000	1,000	1,000	0	(1,000)	-100%
	Total Revenue	1,000	1,000	1,000	0	(1,000)	
E051040	OFFICE EXPENSES	3,300	3,300	3,300	5,863	(2,563)	78%
E051050	FIRE INSURANCE	25,280	25,280	25,280	25,280	0	0%
E051055	Protective Clothing	5,000	5,000	5,000	1,415	3,585	-72%
E051060	Communication Maintenance	1,000	1,000	1,000	0	1,000	-100%
E051070	SUNDRY FIRE PREVENTION COSTS	1,500	1,500	1,500	2,143	(643)	43%
E051080	FIRE PREVENTION - RANGER	1,500	1,500	1,500	0	1,500	-100%
E051298	Depreciation	50,000	50,000	50,000	79,058	(29,058)	58%
E051999	General Admin Allocated	14,144	14,144	14,144	13,079	1,065	-8%
	Total Expenditure	101,724	101,724	101,724	126,837	(25,113)	
	Sub-total Fire Protection	100,724	100,724	100,724	126,837	(26,113)	
	Animal Control						
I052410	Contributions	0	0	0	0	0	
I052400	FINES AND PENALTIES	200	200	200	0	(200)	-100%
I052430	CAT REGISTRATION FEE INCOME	200	200	200	150	(50)	
I052420	DOG REGISTRATION FEES	2,000	2,000	2,000	1,784	(216)	-11%
	Total Revenue	2,400	2,400	2,400	1,934	(466)	
E052010	Dog Control Costs	3,000	3,000	3,000	2,304	696	-23%
E052020	CAT CONTROL COSTS	5,000	5,000	5,000	3,799	1,201	-24%
E052040	Pest Control	500	500	500	0	500	-100%
E052999	General Admin Allocated	5,206	5,206	5,206	4,814	392	-8%
	Total Expenditure	13,706	13,706	13,706	10,917	2,789	
	Sub-total Animal Control	11,306	11,306	11,306	8,984	2,322	
	Other Law & Order						
I053010	ESL Bush Fires Allocation	32,000	32,000	32,000	44,377	12,377	39%
I053030	ESL ADMINISTRATION	4,000	4,000	4,000	4,000	0	0%
I053050	SALE OF PROTECTIVE CLOTHING	1,000	1,000	1,000	0	(1,000)	-100%
	Total Revenue	37,000	37,000	37,000	48,377	11,377	
E053010	ESL BUSH FIRE BRIGADES	2,500	2,500	2,500	2,445	55	-2%
E053051	EMERGENCY BUILDING MAINTENANCE	19,234	19,234	19,234	3,971	15,263	-79%
E053400	CCTV MAINTENANCE	0	0	0	383	(383)	
E053298	Depreciation	12,000	12,000	12,000	14,743	(2,743)	23%
E053700	Plant Operation Costs	1,000	1,000	1,000	7,122	(6,122)	612%
E053999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%
	Total Expenditure	37,091	37,091	37,091	30,843	6,248	
	Sub-total Other Law & Order	91	91	91	(17,534)	17,625	
	TOTAL LAW, ORDER & PUBLIC SAFETY	112,121	112,121	112,121	118,287	(6,166)	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
HEALTH							
Preventative Services							
I074100	OTHER INCOME	0	0	0	1,794	1,794	
I074399	Reimbursements - Other	0	0	0	5,760	5,760	
I074410	OTHER LICENSES	0	0	0	344	344	
	Total Revenue	0	0	0	7,898	7,898	
E074040	GROUP/REGIONAL SCHEME	37,000	37,000	37,000	34,161	2,839	-8%
E074100	OTHER EXPENDITURE	2,500	2,500	2,500	14,600	(12,100)	
E074999	General Admin Allocated	3,830	3,830	3,830	3,542	288	-8%
	Total Expenditure	43,330	43,330	43,330	52,303	(8,973)	
	Sub-total Other Law & Order	43,330	43,330	43,330	44,404	16,871	
Mosquito Control							
E075020	Mosquito Control	3,904	3,904	3,904	2,736	1,168	-30%
E075999	General Admin Allocated	2,345	2,345	2,345	2,168	177	-8%
	Total Expenditure	6,249	6,249	6,249	4,904	1,345	
	Sub-total Other Mosquito Control	6,249	6,249	6,249	4,904	1,345	
Analytical Expenses							
E076020	ANALYTICAL EXPENSES	1,000	1,000	1,000	360	640	-64%
E076999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%
	Total Expenditure	3,357	3,357	3,357	2,540	817	
	Sub-total Other Analytical Expenses	3,357	3,357	3,357	2,540	817	
Medical Centre							
E077010	COMMUNITY NURSES	1,000	1,000	1,000	0	1,000	-100%
E077020	MEDICAL CENTRE	60,150	60,150	60,150	60,574	(424)	1%
E077030	AMBULANCE SERVICES	2,500	2,500	2,500	0	2,500	-100%
E077298	Depreciation	500	500	500	0	500	-100%
E077999	General Admin Allocated	5,440	5,440	5,440	5,030	410	-8%
	Total Expenditure	69,590	69,590	69,590	65,604	3,986	
	Sub-total Medical Centre	69,590	69,590	69,590	65,604	3,986	
	TOTAL HEALTH	122,526	122,526	122,526	117,453	23,019	
EDUCATION & WELFARE							
Education							
I080100	REIMBURSEMENT FROM SCHOOL	2,000	2,000	2,000	8,368	6,368	318%
	Total Revenue	2,000	2,000	2,000	8,368	6,368	
E080100	Contribution to School	4,047	4,047	4,047	7,831	(3,784)	94%
E080110	DONATIONS	1,000	1,000	1,000	0	1,000	-100%
E080999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%
	Total Expenditure	7,404	7,404	7,404	10,011	(2,607)	
	Sub-total Education	5,404	5,404	5,404	1,643	3,761	
Community Aged Care							
E082999	General Admin Allocated	5,206	5,206	5,206	4,814	392	-8%
	Total Expenditure	5,206	5,206	5,206	4,814	392	
	Sub-total Community Aged Care	5,206	5,206	5,206	4,814	392	
Other Welfare							
E083100	CARE GROUP DONATIONS	4,500	4,500	4,500	1,641	2,859	-64%
E083999	General Admin Allocated	11,222	11,222	11,222	10,378	844	-8%
	Total Expenditure	15,722	15,722	15,722	12,019	3,703	
	Sub-total Other Welfare	15,722	15,722	15,722	12,019	3,703	

STATEMENT OF OPERATING

COA	Description	Original Budget	Current Budget	YTD Budget	YTD Actual	Var.	Var.
		\$	\$	\$	\$	\$	%
Child Care Services							
I084010	Fees & Charges	182,500	182,500	182,500	239,615	57,115	31%
I084020	Family & Childrens Grant	50,000	50,000	50,000	65,000	15,000	30%
I084030	TRAINEESHIPS	0	0	0	766	766	
I084040	FUNDRAISING - GST	5,000	5,000	5,000	1,343	(3,657)	-73%
I084041	FUNDRAISING - GST FREE	0	0	0	738	738	
I084085	OTHER INCOME	1,000	1,000	1,000	230	(770)	-77%
I084086	SUBSIDIES	0	0	0	1,090	1,090	
	Total Revenue	238,500	238,500	238,500	308,782	70,282	
E084010	Salaries	190,523	190,523	190,523	212,568	(22,045)	12%
E084011	Salaries - Building Maintenance	0	0	0	1,842	(1,842)	
E084012	SALARIES - GARDENING	2,000	2,000	2,000	3,779	(1,779)	89%
E084013	SUPERANNUATION	21,263	21,263	21,263	19,676	1,587	-7%
E084014	CLEANING SALARIES	11,070	11,070	11,070	10,047	1,023	-9%
E084016	Insurance - Workers Comp	4,116	4,116	4,116	4,116	0	0%
E084020	MEMBERSHIPS AND SUBSCRIPTIONS	1,500	1,500	1,500	1,679	(179)	12%
E084025	Advert/Printing/Promotion	1,000	1,000	1,000	720	280	-28%
E084030	Computer Exp	3,000	3,000	3,000	1,318	1,682	-56%
E084035	EQUIPMENT UPGRADES	3,000	3,000	3,000	2,636	364	-12%
E084040	ELECTRICITY/GAS/WATER	5,000	5,000	5,000	4,729	271	-5%
E084045	GARDENING AND YARD MAINTENANCE	2,000	2,000	2,000	850	1,150	-58%
E084050	Insurance	2,236	2,236	2,236	2,236	0	0%
E084055	OUTDOOR EQUIPMENT AND UPGRADES	1,000	1,000	1,000	361	639	-64%
E084060	BUILDING LEASE	800	800	800	0	800	-100%
E084065	Postage & Stationery	1,000	1,000	1,000	3,314	(2,314)	231%
E084070	REPAIRS & MAINTENANCE	4,000	4,000	4,000	4,412	(412)	10%
E084075	STAFF EXPENSES	5,140	5,140	5,140	987	4,153	-81%
E084080	TELEPHONE	1,000	1,000	1,000	419	581	-58%
E084085	Sundry & Other	1,500	1,500	1,500	307	1,193	-80%
E084086	FUNDRAISING	1,000	1,000	1,000	912	88	-9%
E084298	Depreciation	0	0	0	87	(87)	
E084090	Consumables	3,500	3,500	3,500	3,308	192	-5%
E084095	CLEANING CONSUMABLES	3,000	3,000	3,000	2,797	203	-7%
E084999	General Admin Allocated	24,655	24,655	24,655	22,799	1,856	-8%
	Total Expenditure	293,303	293,303	293,303	305,898	(12,595)	
	Sub-total Child Care Services	54,803	54,803	54,803	(2,884)	57,687	
	TOTAL EDUCATION & WELFARE	81,135	81,135	81,135	15,592	65,543	
HOUSING							
Housing - Other							
I092100	RENTAL - OTHER HOUSING	0	0	0	0	0	
I092110	Rental - GEHA Housing	42,404	42,404	42,404	40,237	(2,167)	-5%
I092150	RENTAL - JOINT VENTURE	67,643	67,643	67,643	82,732	15,089	22%
I092391	Reimbursements - General	250	250	250	1,791	1,541	616%
	Total Revenue	110,297	110,297	110,297	124,761	14,464	
E092050	OTHER HOUSING MAINTENANCE	11,762	11,762	11,762	18,720	(6,958)	59%
E092060	KULIN RETIREMENT HOMES	20,808	20,808	20,808	13,147	7,661	-37%
E092148	GEHA HOUSING - COSTS	42,633	42,633	42,633	16,971	25,662	-60%
E092150	JOINT VENTURE HOUSING - COSTS	100,277	100,277	100,277	33,311	66,966	-67%
E092160	Depreciation - Joint Venture	0	0	0	5,328	(5,328)	
E092170	COMMUNITY BANK HOUSE COSTS	10,102	10,102	10,102	11,331	(1,229)	12%
E092180	Depreciation Community Bank Hs	5,707	5,707	5,707	5,200	507	-9%
E092190	Loss on the Sale of Asset	0	0	0	0	0	
E092298	Depreciation	36,624	36,624	36,624	9,000	27,624	-75%
E092999	General Admin Allocated	4,790	4,790	4,790	4,814	(24)	1%
	Total Expenditure	232,703	232,703	232,703	117,822	114,881	
	Sub-total Housing - Other	122,406	122,406	122,406	(6,939)	129,345	
	TOTAL HOUSING	122,406	122,406	122,406	(6,939)	129,345	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
COMMUNITY AMENITIES							
Sanitation - Household Refuse							
I101400	CHARGES - REFUSE REMOVAL	78,580	78,580	78,580	84,784	6,204	8%
	Total Revenue	78,580	78,580	78,580	84,784	6,204	
E101020	DOMESTIC REFUSE COLLECTION	117,168	117,168	117,168	113,771	3,397	-3%
E101021	DUDININ REFUSE COLLECTION	5,905	5,905	5,905	3,867	2,038	-35%
E101022	PINGARING REFUSE COLLECTION	5,563	5,563	5,563	10,967	(5,404)	97%
E101030	REFUSE SITE MAINTENANCE	39,253	39,253	39,253	40,128	(875)	2%
E101040	ROEROC	10,000	10,000	10,000	5,760	4,240	-42%
E101050	Recycling Depot	0	0	0	0	0	
E101298	Depreciation	1,476	1,476	1,476	696	780	-53%
E101999	General Admin Allocated	5,206	5,206	5,206	4,814	392	-8%
	Total Expenditure	184,571	184,571	184,571	180,004	4,567	
	Sub-total Sanitation - Household Refuse	105,991	105,991	105,991	95,221	10,770	
Sanitation - Other							
I102030	Drum Muster Reimbursement	3,000	3,000	3,000	327	(2,673)	-89%
I102410	CHARGES - REFUSE REMOVAL	15,444	15,444	15,444	16,320	876	6%
I102420	SALE OF BINS	200	200	200	100	(100)	-50%
	Total Revenue	18,644	18,644	18,644	16,747	(1,897)	
E102020	Commercial Refuse Collection	63,495	63,495	63,495	49,618	13,877	-22%
E102030	Drum Muster	2,003	2,003	2,003	897	1,106	-55%
E102298	Depreciation	1,300	1,300	1,300	0	1,300	-100%
E102420	PURCHASE OF BINS	200	200	200	0	200	-100%
E102999	General Admin Allocated	5,206	5,206	5,206	4,814	392	-8%
	Total Expenditure	72,204	72,204	72,204	55,330	16,874	
	Sub-total Sanitation - Other	53,560	53,560	53,560	38,582	14,978	
Sewage							
E103010	DEEP SEWERAGE CONTRIBUTION	0	0	0	92	(92)	
E103999	General Admin Allocated	0	0	0	2,180	(2,180)	
	Total Expenditure	0	0	0	2,272	(2,272)	
	Sub-total Sewage	0	0	0	2,272	(2,272)	
Urban Stormwater Drainage							
E104010	Urban Stormwater Drainage	1,003	1,003	1,003	0	1,003	-100%
E104999	General Admin Allocated	5,664	5,664	5,664	3,058	2,606	-46%
	Total Expenditure	6,667	6,667	6,667	3,058	3,609	
	Sub-total Urban Stormwater Drainage	6,667	6,667	6,667	3,058	3,609	
Protection of Environment							
E105051	Reinstatement of Gravel Pits	0	0	0	2,791	(2,791)	
E105999	General Admin Allocated	0	0	0	2,180	(2,180)	
	Total Expenditure	0	0	0	4,970	(4,970)	
	Sub-total Protection of Environment	0	0	0	4,970	(4,970)	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Town Planning							
I106110	Planning Approvals	3,000	3,000	3,000	972	(2,028)	-68%
	Total Revenue	3,000	3,000	3,000	972	(2,028)	
E106020	Town Planning Advice	7,000	7,000	7,000	8,921	(1,921)	27%
E106030	Town Planning Other	4,150	4,150	4,150	2,150	2,000	-48%
E106999	General Admin Allocated	13,195	13,195	13,195	10,022	3,173	-24%
	Total Expenditure	24,345	24,345	24,345	21,093	3,252	
	Sub-total Town Planning	21,345	21,345	21,345	20,121	1,224	
Other Community Amenities							
I107400	CHARGES - CEMETERY FEES	1,000	1,000	1,000	2,089	1,089	109%
	Total Revenue	1,000	1,000	1,000	2,089	1,089	
E107031	KULIN CEMETERY	2,208	2,208	2,208	12,022	(9,814)	444%
E107032	DUDININ CEMETERY	504	504	504	0	504	-100%
E107033	Pingaring Cemetery	504	504	504	0	504	-100%
E107050	PUBLIC CONVENIENCES	28,900	28,900	28,900	33,110	(4,210)	15%
E107051	Public Notice Boards	504	504	504	0	504	-100%
E107052	PUBLIC CONVENIENCES DUDININ	5,374	5,374	5,374	3,655	1,719	-32%
E107053	PUBLIC CONVENIENCES PINGARING	8,532	8,532	8,532	5,128	3,404	-40%
E107060	WAR MEMORIAL	4,309	4,309	4,309	1,906	2,403	-56%
E107298	Depreciation	17,500	17,500	17,500	15,246	2,254	-13%
E107999	General Admin Allocated	11,222	11,222	11,222	10,378	844	-8%
	Total Expenditure	79,557	79,557	79,557	81,445	(1,888)	
	Sub-total Other Community Amenities	78,557	78,557	78,557	79,356	(799)	
	TOTAL COMMUNITY AMMENITIES	266,120	266,120	266,120	243,581	22,539	
RECREATION & CULTURE							
Sports Facilities - Various							
I113334	GRANTS - SPORTING PROJECTS	30,000	65,000	65,000	16,000	49,000	
	Total Revenue	30,000	65,000	65,000	16,000		
E110298	Depreciation	71,772	71,772	71,772	42,577	29,195	-41%
E110999	General Admin Allocated	7,326	7,326	7,326	6,775	551	-8%
E113331	BOWLING GREENS	640	640	640	404	236	-37%
E113332	OVAL	55,568	55,568	55,568	47,416	8,152	-15%
E113333	GOLF TENNIS PAVILION	12,521	12,521	12,521	14,111	(1,590)	13%
E113334	Golf Course	13,520	13,520	13,520	20,613	(7,093)	52%
E113701	Plant Operation Costs	8,000	8,000	8,000	3,167	4,833	-60%
	Total Expenditure	169,347	169,347	169,347	135,062	34,286	
	Sub-total Sports Facilities - Various	139,347	104,347	104,347	119,062	34,286	
Public Halls							
I111022	RENTAL FROM MEMORIAL HALL	1,800	1,800	1,800	3,829	2,029	113%
	Total Revenue	1,800	1,800	1,800	3,829	2,029	
E111021	MEMORIAL HALL	8,156	8,156	8,156	6,362	1,794	-22%
E111031	PINGARING HALL	6,239	6,239	6,239	1,017	5,222	-84%
E111032	DUDININ HALL	7,030	7,030	7,030	812	6,218	-88%
E111033	JITARNING HALL	356	356	356	802	(446)	125%
E111298	Depreciation	59,874	59,874	59,874	38,752	21,122	-35%
E111999	General Admin Allocated	7,326	7,326	7,326	6,775	551	-8%
	Total Expenditure	88,981	88,981	88,981	54,519	34,462	
	Sub-total Public Halls	87,181	87,181	87,181	50,690	36,491	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Swimming Pools							
I112405	Pool Admission - Adults	8,100	8,100	8,100	8,345	245	3%
I112410	Pool Admission - Children	6,250	6,250	6,250	5,601	(649)	-10%
I112450	Pool Slide Income	18,000	18,000	18,000	24,920	6,920	38%
I112480	SEASON PASS	10,000	10,000	10,000	9,963	(37)	0%
I112491	REIMBURSEMENTS LSL POOL MANAGER	0	0	0	0	0	
I112600	EVENTS	417	417	417	1,445	1,028	247%
I112620	SUNDRY INCOME	0	0	0	0	0	
I112510	STAFF RENT	5,200	5,200	5,200	5,565	365	7%
Total Revenue		47,967	47,967	47,967	55,839	7,872	
E112021	Salaries	99,973	99,973	99,973	90,848	9,125	-9%
E112022	Superannuation	0	0	0	8,720	(8,720)	
E112023	CHEMICALS	5,091	5,091	5,091	4,648	443	-9%
E112024	ELECTRICITY	37,500	37,500	37,500	34,633	2,867	-8%
E112025	WATER	13,975	13,975	13,975	12,510	1,465	-10%
E112026	MAINTENANCE	28,430	28,429	28,430	35,639	(7,209)	25%
E112027	INSURANCE	16,300	16,300	16,300	16,300	(0)	0%
E112028	OTHER MINOR EXPENDITURE	3,764	3,764	3,764	1,702	2,062	-55%
E112029	STAFF HOUSING	8,146	8,146	8,146	5,049	3,097	-38%
E112030	TELEPHONE	1,800	1,800	1,800	1,559	241	-13%
E112298	Depreciation	89,664	89,664	89,664	69,466	20,198	-23%
E112600	EVENTS	1,350	1,350	1,350	450	900	-67%
E112999	General Admin Allocated	12,675	12,675	12,675	11,721	954	-8%
Total Expenditure		318,668	318,667	318,668	293,247	25,421	
Sub-total Swimming Pools		270,701	270,700	270,701	237,407	33,294	
Freebairn Recreation Centre							
I113100	Memberships - Adult	11,052	11,052	11,052	14,259	3,207	29%
I113110	Memberships - Children	500	500	500	945	445	89%
I113120	Memberships - Social	1,652	1,652	1,652	1,009	(643)	-39%
I113130	MEMBERSHIPS - SHORT TERM	0	0	0	209	209	
I113150	EVENTS AND CATERING	1,548	1,548	1,548	2,021	473	31%
I113270	REIMBURSEMENT	0	0	0	556	556	
I113300	Hire - Indoor Courts	504	504	504	556	52	10%
I113320	Hire - Kitchen	3,504	3,504	3,504	4,261	757	22%
I113330	DONATIONS FOR FREEBAIRN REC CE NTRE	0	0	0	0	0	
I113335	Community Contributions	12,000	12,000	12,000	18,180	6,180	52%
I113380	Hire - Golf/Tennis Pavilion	480	480	480	273	(207)	-43%
I113390	Hire - Function Rooms	996	996	996	2,693	1,697	170%
I113395	Catering Income	0	0	0	15	15	
I113410	SUNDRY DONATIONS	5,000	5,000	5,000	3,637	(1,363)	-27%
I113500	BAR SALES	129,996	129,996	129,996	129,252	(744)	-1%
I113505	Canteen Sales	3,000	3,000	3,000	1,955	(1,045)	-35%
Total Revenue		170,232	170,232	170,232	179,822	9,590	
E113060	Advertising and Promotion	1,000	1,000	1,000	0	1,000	-100%
E113100	BANK CHARGES	500	500	500	1,581	(1,081)	216%
E113104	CATERING COSTS	0	0	0	2,105	(2,105)	
E113120	Cleaning Supplies	5,000	5,000	5,000	2,910	2,090	-42%
E113130	IT MAINTENANCE	4,000	4,000	4,000	6,159	(2,159)	54%
E113137	DAM EXPENSES	0	0	0	149	(149)	
E113140	Depreciation- Freebairn Centre	4,265	4,265	4,265	0	4,265	-100%
E113180	ELECTRICITY	15,000	15,000	15,000	15,910	(910)	6%
E113190	FREIGHT - NON-BAR	100	100	100	17	83	-83%
E113210	GAS SUPPLIES	1,700	1,700	1,700	475	1,225	-72%
E113218	Minor Equipment	500	500	500	116	384	-77%
E113220	INSURANCE	23,407	23,407	23,407	27,051	(3,644)	16%
E113240	LICENCING COSTS	1,710	1,710	1,710	2,487	(777)	45%
E113243	Kitchen Consumables	800	800	800	1,101	(301)	38%
E113250	Printing, Stationery and Post	1,000	1,000	1,000	561	439	-44%
E113260	Pool Costs	200	200	200	0	200	-100%
E113270	REPAIRS AND MAINTENANCE	41,308	41,308	41,308	45,145	(3,837)	9%
E113272	Security Costs	450	450	450	291	159	-35%
E113280	Superannuation	16,666	16,666	16,666	16,934	(268)	2%

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E113285	STAFF TRAINING	1,850	1,850	1,850	714	1,136	-61%
E113290	TELEPHONE	1,700	1,700	1,700	2,057	(357)	21%
E113295	UNIFORMS	800	800	800	490	310	-39%
E113298	Depreciation	155,281	155,281	155,281	141,253	14,028	-9%
E113300	Wages - Centre Manager	96,294	96,294	96,294	46,789	49,505	-51%
E113310	WAGES - BAR STAFF CASUALS	0	0	0	41,456	(41,456)	
E113315	EVENTS	2,000	2,000	2,000	3,621	(1,621)	81%
E113320	WAGES - CLEANER	60,078	60,078	60,078	30,065	30,013	-50%
E113330	OTHER COSTS	400	400	400	589	(189)	47%
E113335	KIDSPORT	0	0	0	0	0	
E113350	WORKERS COMPENSATION	3,121	3,121	3,121	3,121	0	0%
E113410	Sundry Equipment Purchases	500	500	500	650	(150)	30%
E113499	INTERNAL BAR PURCHASES	2,000	2,000	2,000	0	2,000	-100%
E113500	Bar Purchases	52,000	52,000	52,000	60,691	(8,691)	17%
E113501	Ice and Sundry Supplies	200	200	200	45	155	-77%
E113502	FREIGHT	2,400	2,400	2,400	2,094	306	-13%
E113505	CANTEEN PURCHASES	500	500	500	42	458	-92%
E113510	Bar Glassware	500	500	500	0	500	-100%
E113540	STOCK WRITTEN OFF	400	400	400	0	400	-100%
E113999	General Admin Allocated	11,509	11,509	11,509	10,643	866	-8%
	Total Expenditure	509,139	509,139	509,139	467,314	41,825	
	Sub-total Freebairn Recreation Centre	338,907	338,907	338,907	287,491	51,416	
	Television Re-broadcasting						
I114310	Television Charges	0	0	0	0	0	
	Total Revenue	0	0	0	0	0	
E114280	EQUIPMENT MAINTENANCE	0	0	0	45	(45)	
E114290	CONT TO VARLEY RADIO	1,400	1,400	1,400	157	1,243	-89%
E114999	General Admin Allocated	3,256	3,256	3,256	3,011	245	-8%
	Total Expenditure	4,656	4,656	4,656	3,213	1,443	
	Sub-total Television Re-broadcasting	4,656	4,656	4,656	3,213	1,443	
E116100	KULIN MUSEUM	661	661	661	584	77	-12%
E116298	DEPRECIATION	0	0	0	1,650	(1,650)	
E116300	Railway Station Maintenance	1,500	1,500	1,500	1,250	250	-17%
E116999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%
	Total Expenditure	4,518	4,518	4,518	5,664	(1,146)	
	Sub-total Other Culture	4,518	4,518	4,518	5,664	(1,146)	
I117440	CONTRIBUTIONS & REIMBURSEMENTS		0	0	0	0	
I117100	Funding for Skate Park	100,000	400,000	400,000	400,000	0	0%
	Total Revenue	100,000	400,000	400,000	400,000	0	
E117029	OFFICE GARDENS	26,801	26,801	26,801	21,888	4,913	-18%
E117030	PUBLIC PARKS GDNS & RESERVES	95,620	95,620	95,620	125,798	(30,178)	32%
E117031	RESERVES - OTHER	18,036	18,036	18,036	17,055	981	-5%
E117052	DUDININ SPORTSGROUND	2,000	2,000	2,000	964	1,036	-52%
E117054	DUDININ TENNIS CLUB	2,783	2,783	2,783	7,555	(4,772)	171%
E117056	OTHER SPORTING CLUBS	33,000	33,000	33,000	19,461	13,539	-41%
E117520	PINGARING GOLF CLUB	4,253	4,253	4,253	2,455	1,798	-42%
E117058	ALL AGES PRECINCT/VDZ/TOWN PLAYGROUND	0	0	0	500	(500)	
E117298	Depreciation	25,000	25,000	25,000	13,032	11,968	-48%
E117999	GENERAL ADMIN ALLOCATED	15,864	15,864	15,864	14,671	1,193	-8%
	Total Expenditure	223,357	223,357	223,357	223,378	(21)	
	Sub-total Other Sport & Recreation	123,357	(176,643)	(176,643)	(176,622)	(21)	
	TOTAL RECREATION & CULTURE	968,667	633,666	633,667	526,905	155,762	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
TRANSPORT							
Roadworks							
I121500	REGIONAL ROAD GROUP	365,000	375,000	375,000	372,493	(2,507)	-1%
I121260	HSVPP	330,000	330,000	330,000	298,645	(31,355)	-10%
I121530	WSFN FUNDING	2,260,000	2,116,000	2,116,000	2,114,000	(2,000)	0%
I121520	ROADS TO RECOVERY	534,904	534,904	534,904	434,903	(100,001)	-19%
I121750	BLACK SPOT	340,000	241,000	241,000	167,095	(73,905)	-31%
Total Revenue		3,829,904	3,596,904	3,596,904	3,387,136	(209,768)	
E121298	Depreciation	1,890,000	1,890,000	1,890,000	1,904,965	(14,965)	1%
E121602	Traffic Signs	7,000	7,000	7,000	864	6,136	-88%
Total Expenditure		1,897,000	1,897,000	1,897,000	1,905,830	(8,830)	
Sub-total Roadworks		(1,932,904)	(1,699,904)	(1,699,904)	(1,481,306)	(218,598)	
Road Maintenance							
I122360	Government Grants	205,000	230,000	230,000	229,474	(526)	0%
I122500	Miscellaneous Income	1,000	1,000	1,000	2,277	1,277	128%
Total Revenue		206,000	231,000	231,000	231,751	751	
E122010	ROAD MAINTENANCE	430,204	740,716	740,716	879,941	(139,225)	19%
E122022	FLOOD DAMAGE - NORMAL	0	0	0	37,072	(37,072)	
E122121	KULIN DEPOT	60,165	60,165	60,165	72,149	(11,984)	20%
E122122	HOLT ROCK DEPOT	3,928	3,928	3,928	6,890	(2,962)	75%
E122140	FOOTPATH MAINTENANCE	2,500	2,500	2,500	2,400	100	-4%
E122150	STREET LIGHTING	24,414	24,414	24,414	20,129	4,285	-18%
E122160	Street Cleaning	0	0	0	4,744	(4,744)	
E122161	DUDININ CLEANING	5,010	5,010	5,010	5,046	(36)	1%
E122180	Street Trees	8,076	8,076	8,076	1,039	7,037	-87%
E122190	Streetscape Maintenance	59,985	59,985	59,985	73,228	(13,243)	22%
E122200	Roman Road System	7,800	7,800	7,800	8,384	(584)	7%
E122298	Depreciation	18,204	18,204	18,204	11,762	6,442	-35%
E122999	General Admin Allocated	544,850	544,850	544,850	503,887	40,963	-8%
Total Expenditure		1,165,136	1,475,648	1,475,648	1,626,672	(151,024)	
Sub-total Road Maintenance		959,136	1,244,648	1,244,648	1,394,922	(150,274)	
Road Plant Purchases							
I123297	Profit on Sale of Asset	88,376	88,376	88,376	73,546	(14,830)	-17%
I123299	PROCEEDS ON SALE OF ASSET	0	0	0	0	0	
Total Revenue		88,376	88,376	88,376	73,546	(14,830)	
E123297	LOSS ON SALE OF ASSET	88,924	88,924	88,924	31,051	57,873	-65%
E123999	General Admin Allocated	15,212	15,212	15,212	14,067	1,145	-8%
Total Expenditure		104,136	104,136	104,136	45,118	59,018	
Sub-total Road Plant Purchases		15,760	15,760	15,760	(28,428)	44,188	
Wheatbelt Secondary Freight Network							
I125000	WSFN PROGRAM ADMINISTRATION INCOME	0	0	0	36,973	36,973	
I125200	WSFN PROJECT MANAGEMENT INCOME	197,180	197,180	197,180	210,515	13,335	7%
Total Revenue		197,180	197,180	197,180	247,488	50,308	
E125010	PROGRAM ADMINISTRATION SALARIES EXPENSE	21,840	21,840	21,840	20,601	1,239	-6%
E125015	PROGRAM ADMINISTRATION EXPENSES	0	0	0	16,514	(16,514)	
E125030	WSFN HOUSING EXPENSES	8,840	8,840	8,840	10,425	(1,585)	18%
E125050	WSFN SALARIES	135,476	135,476	135,476	137,439	(1,963)	
E125055	WSFN SUPERANNUATION	13,548	13,548	13,548	12,836	712	
E125165	WSFN ADMINISTRATION & TRAVEL EXPENSES	0	0	0	7,034	(7,034)	
E125060	WSFN VEHICLE EXPENSES	18,000	18,000	18,000	9,859	8,141	
Total Expenditure		197,704	197,704	197,704	214,709	(17,005)	
Sub-total WSFN		524	524	524	(32,779)	(18,968)	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Aerodomes							
I126200	Grant for Airstrip Upgrade	79,206	0	0	0	0	
		79,206	0	0	0		
E126280	Airstrip Maintenance	2,500	2,500	2,500	980	1,520	-61%
E126298	Depreciation	8,000	8,000	8,000	7,003	997	-12%
E126999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%
	Total Expenditure	12,857	12,857	12,857	10,163	2,694	
	Sub-total Aerodomes	(66,349)	12,857	12,857	10,163	2,694	
	TOTAL TRANSPORT	(1,023,833)	(426,115)	(426,115)	(137,428)	(321,989)	
ECOMONIC SERVICES							
Camp Kulin							
I130210	DONATIONS CAMPS	0	0	0	0	0	
I132409	HOSTEL CHARGES	0	0	0	0	0	
I130400	MERCHANDISE SALES	0	0	0	14	14	
	Total Income	0	0	0	14	0	
E130100	FACILITATORS WAGES	24,000	24,000	24,000	23,969	32	0%
E130110	FACILITATORS SUPERANNUATION	0	0	0	639	(639)	
E130800	CAMP KULIN ADMINISTRATION COSTS	0	0	0	64	(64)	
E130999	GENERAL ADMINISTRATION ALLOCATED	0	0	0	20	(20)	
	Total Expenditure	24,000	24,000	24,000	24,691	(691)	
	Sub-total Camp Kulin	24,000	24,000	24,000	24,677		
Rural Services							
I131100	OTHER INCOME		0	0	0	0	
	Total Revenue		0	0	0	0	
E131040	Noxious Weeds/Pest Plants	9,196	9,196	9,196	2,226	6,970	-76%
E131060	Vermin Control	0	0	0	0	0	
E131999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%
	Total Expenditure	11,553	11,553	11,553	4,406	7,147	
	Sub-total Rural Services	11,553	11,553	11,553	4,406	7,147	
Tourism & Area Promotion							
I132100	Grants	1,000	1,000	1,000	210	(790)	-79%
I132409	HOSTEL CHARGES	0	0	0	11,174	11,174	
I132410	Caravan Park Charges	30,000	30,000	30,000	48,017	18,017	60%
I132430	MERCHANDISE SALES	0	0	0	32	32	
I132450	SALE OF THH SOUVENIRS (DO NOT USE) USE I13	5,000	5,000	5,000	1,124	(3,876)	-78%
	Total Revenue	36,000	36,000	36,000	60,556	14,173	
E132030	CARAVAN PARK	46,490	46,490	46,490	56,400	(9,910)	21%
E132040	KULIN HOSTEL	20,120	20,120	20,120	21,831	(1,711)	9%
E132050	INFORMATION BAY	200	200	200	379	(179)	89%
E132100	Tourism & Area Promotion	27,500	27,500	27,500	31,498	(3,998)	15%
E132111	HERBARIUM COSTS	0	0	0	112	(112)	
E132450	THH SOUVENIR EXPENSE	0	0	0	(19)	19	
E132298	Depreciation	35,000	35,000	35,000	37,844	(2,844)	8%
E132999	General Admin Allocated	42,205	42,205	42,205	39,029	3,176	-8%
	Total Expenditure	171,515	171,515	171,515	187,074	(15,559)	
	Sub-total Tourism & Area Promotion	135,515	135,515	135,515	126,518	(1,386)	
Building Control							
I133410	BUILDING PERMITS	4,000	4,000	4,000	3,300	(700)	-18%
I133420	BCITF LEVY COLLECTION	2,000	2,000	2,000	220	(1,780)	-89%
I133425	BUILDING SERVICES LEVY COLLECTION	1,000	1,000	1,000	1,137	137	14%
	Total Revenue	7,000	7,000	7,000	4,657	(2,343)	
E133010	Group Building Scheme	7,500	7,500	7,500	7,983	(483)	6%
E133420	BCITF levy payment	2,000	2,000	2,000	0	2,000	-100%
E133425	BUILDING SERVICES LEVY PAYMENT	1,000	1,000	1,000	1,303	(303)	30%
E133999	General Admin Allocated	3,918	3,918	3,918	3,624	294	-8%
	Total Expenditure	14,418	14,418	14,418	12,909	1,509	
	Sub-total Building Control	7,418	7,418	7,418	8,252	(834)	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Kulin Resource Centre							
I134060	ORGANISATIONS MEMBERSHIP	0	0	0	0	0	
I134070	PHOTOCOPYING/PRINTING	4,500	4,500	4,500	9,424	4,924	109%
I134080	BINDING, STAPLING & FOLDING	0	0	0	177	177	
I134090	FAXING, SCANNING & EMAILING	500	500	500	121	(379)	-76%
I134100	INTERNET/COMPUTER USAGE	500	500	500	134	(366)	-73%
I134120	STAFF ASSISTANCE/LABOUR	0	0	0	929	929	
I134130	KULIN UPDATE	7,000	7,000	7,000	8,504	1,504	21%
I134140	Laminating	500	500	500	700	200	40%
I134150	Equipment Hire	500	500	500	0	(500)	-100%
I134160	KULIN PHONE DIRECTORY	500	500	500	1,228	728	146%
I134165	SOUVENIRS	0	0	0	0	0	
I134170	BUILDING/ROOM HIRE	800	800	800	5,559	4,759	595%
I134180	PUBLIC TRAINING/COURSES	10,000	10,000	10,000	17,338	7,338	73%
I134185	EVENT INCOME & SPONSORSHIP (GST)	0	0	0	4,636	4,636	
I134186	EVENT INCOME & SPONSORSHIP (GST FREE)	0	0	0	563	563	
I134190	Commissions	8,640	8,640	8,640	8,640	0	0%
I134200	GRANTS - OTHER	0	0	0	0	0	
I134215	SUNDRY SERVICES	0	0	0	36	36	
I134220	BINDING	2,000	2,000	2,000	800	(1,200)	-60%
I134225	TRAINEESHIP REIMBURSEMENTS	0	0	0	25,830	25,830	
I134300	Reimbursements	0	0	0	2,000	2,000	
I134500	GRANTS - CRC OPERATIONAL	100,000	100,000	100,000	105,320	5,320	5%
I134510	OTHER GRANTS	5,000	5,000	5,000	3,368	(1,632)	-33%
	Total Revenue	140,440	140,440	140,440	195,308	56,500	
E134010	Wages	118,534	118,534	118,534	69,143	49,391	-42%
E134020	Superannuation	11,853	11,853	11,853	6,786	5,067	-43%
E134030	INSURANCE	13,187	13,187	13,187	13,187	0	0%
E134040	UNIFORMS	800	800	800	78	722	-90%
E134050	STAFF TRAINING	4,800	4,800	4,800	1,036	3,764	-78%
E134060	TELEPHONE	1,500	1,500	1,500	1,312	188	-13%
E134065	WATER	1,200	1,200	1,200	1,497	(297)	25%
E134070	ELECTRICITY	6,000	6,000	6,000	6,248	(248)	4%
E134080	Printing & Stationery	15,000	15,000	15,000	19,756	(4,756)	32%
E134100	Advertising and Promotion	1,500	1,500	1,500	1,251	249	-17%
E134110	IT MAINTENANCE & SUPPORT	3,600	3,600	3,600	9,531	(5,931)	165%
E134115	Cleaning	0	0	0	222	(222)	
E134120	CENTRE MAINTENANCE	3,000	3,000	3,000	9,134	(6,134)	204%
E134130	COURSES & EVENTS	10,000	10,000	10,000	30,298	(20,298)	203%
E134135	EVENTS	0	0	0	1,000	(1,000)	
E134140	Library Freight	500	500	500	532	(32)	6%
E134150	LIBRARY COSTS	14,000	14,000	14,000	14,486	(486)	3%
E134190	KEY TO KULIN	300	300	300	146	154	-51%
E134200	GRANT FUNDING EXPENDITURE	2,000	2,000	2,000	1,000	1,000	-50%
E134298	Depreciation	65,000	65,000	65,000	62,160	2,840	-4%
E134300	SUNDRY EXPENSES	0	0	0	1,872	(1,872)	
E134999	General Admin Allocated	15,808	15,808	15,808	14,649	1,159	-7%
	Total Expenditure	288,582	288,582	288,582	265,323	23,259	
	Sub-total Kulin Resource Centre	148,142	148,142	148,142	70,015	79,759	
Other Economic Services							
I136010	SALE OF STANDPIPE WATER	60,000	60,000	60,000	13,795	(46,205)	-77%
I136030	GRANTS	300,000	300,000	300,000	386,287	86,287	29%
I136115	Community Cropping Program	1,000	1,000	1,000	1,227	227	
	Total Revenue	361,000	361,000	361,000	401,310	40,082	
E136040	WATER SUPPLY (STANDPIPES)	60,000	60,000	60,000	35,356	24,644	-41%
E136047	WATER SUPPLY MAINTENANCE	0	0	0	12,733	(12,733)	
E136050	FARM WATER SUPPLIES & MAINTENANCE	17,000	17,000	17,000	8,035	8,965	
E136105	Pingaring Community Centre	4,000	4,000	4,000	0	4,000	-100%
E136115	COMMUNITY CROPPING PROGRAM	1,000	1,000	1,000	0	1,000	-100%
E136298	DEPRECIATION	2,500	2,500	2,500	2,109	391	-16%
E136999	General Admin Allocated	2,357	2,357	2,357	2,180	177	-8%

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
	Total Expenditure	86,857	86,857	86,857	60,412	26,445	
	Sub-total Other Economic Services	(274,143)	(274,143)	(274,143)	(340,897)	66,527	
	Old Admin Building						
E137298	DEPRECIATION		0	0	8,182	(8,182)	
	Total Expenditure		0	0	8,182	(8,182)	
	Sub-total Old Admin Building		0	0	8,182	(8,182)	
	Kulin Bush Races						
I138010	BUSH RACES INCOME	0	0	0	0	0	
I138020	OTHER RACES INCOME	0	0	0	15,345	(15,345)	
	Total Revenue	0	0	0	15,345	(15,345)	
E132110	BUSH RACES CONTRIBUTION	0	0	0	0	0	
E138010	BUSH RACES EXPENDITURE	0	0	0	0	0	
E138015	BLAZING SWAN EXPENDITURE	0	0	0	13,979	(13,979)	
E138020	INSURANCE & LICENSING.	0	0	0	23	(23)	
E138040	BUSH RACES CONTRIBUTION	0	0	0	15,973	(15,973)	
E138999	General Admin Allocated	17,381	17,381	17,381	16,073	1,308	-8%
	Total Expenditure	17,381	17,381	17,381	46,048	(28,667)	
	Sub-total Kulin Bush Races	17,381	17,381	17,381	30,703	(44,011)	
	Fuel Facility						
I139010	SALES - PUBLIC	500,000	500,000	500,000	811,920	311,920	62%
	Total Revenue	500,000	500,000	500,000	811,920	311,920	
E139010	FUEL PURCHASES	453,200	453,200	453,200	757,652	(304,452)	67%
E139030	INSURANCE & LICENSING	1,500	1,500	1,500	755	745	-50%
E139040	IT MAINTENANCE	3,500	3,500	3,500	3,709	(209)	6%
E139045	BANK CHARGES	5,000	5,000	5,000	4,840	160	-3%
E139050	MAINTENANCE & REPAIRS	7,719	7,719	7,719	11,548	(3,829)	50%
E139298	DEPRECIATION	0	0	0	8,880	(8,880)	
E139999	GENERAL ADMIN ALLOCATED	19,140	19,140	19,140	17,700	1,440	-8%
	Total Expenditure	490,059	490,059	490,059	805,083	(315,024)	
	Sub-total Fuel Facility	(9,941)	(9,941)	(9,941)	(6,837)	(3,104)	
	TOTAL ECONOMIC SERVICES	59,925	59,925	59,925	(74,981)	95,915	
	OTHER PROPERTY & SERVICES						
	Private Works						
I141410	Private Works	50,000	50,000	50,000	178,807	128,807	258%
	Total Revenue	50,000	50,000	50,000	178,807	128,807	
E141010	PRIVATE WORKS	20,749	20,749	20,749	107,370	(86,621)	417%
E141025	MAIN ROADS WORKS	0	0	0	35,395	(35,395)	
E141999	General Admin Allocated	12,208	12,208	12,208	11,289	919	-8%
	Total Expenditure	32,957	32,957	32,957	154,055	(121,098)	
	Sub-total Private Works	(17,043)	(17,043)	(17,043)	(24,752)	7,709	
	Community Bus						
I142100	Hire of Bus & Trailer	6,000	6,000	6,000	14,419	8,419	140%
I142200	Contributions - Bus Purchase	0	0	0	0	0	
	Total Revenue	6,000	6,000	6,000	14,419	8,419	
E142020	Community Bus Shed	56	56	56	143	(87)	156%
E142105	LICENSING & INSURANCE	350	350	350	0	350	-100%
E142298	Depreciation	4,000	4,000	4,000	1,220	2,780	-70%
E142700	Plant Operation Costs	6,000	6,000	6,000	6,061	(61)	1%
	Total Expenditure	10,406	10,406	10,406	7,424	2,982	
	Sub-total Community Bus	4,406	4,406	4,406	(6,995)	11,401	

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
Public Works Overheads							
I143100	STAFF HOUSING RENTAL	24,830	24,830	24,830	10,873	(13,958)	-56%
I143390	REIMBURSEMENTS	10,000	10,000	10,000	7,862	(2,138)	-21%
Total Revenue		34,830	34,830	34,830	18,734	(16,096)	
E143010	ENGINEERS SALARY	157,799	157,799	157,799	120,995	36,804	-23%
E143025	WORKERS COMPENSATION INSURANCE	39,088	39,088	39,088	43,859	(4,771)	12%
E143030	OFFICE EXPENSES	5,600	5,600	5,600	9,015	(3,415)	61%
E143040	Superannuation	166,047	166,047	166,047	149,105	16,942	-10%
E143050	Sick & Holiday Pay	129,787	129,787	129,787	121,466	8,321	-6%
E143060	Insurance on Works	24,203	24,203	24,203	24,203	0	0%
E143070	Long Service leave	0	0	0	27,305	(27,305)	
E143075	FBT EXPENSE	3,000	3,000	3,000	1,778	1,222	-41%
E143090	Award Allowances	86,990	86,990	86,990	49,717	37,273	-43%
E143120	PROTECTIVE CLOTHING	9,357	9,357	9,357	9,426	(69)	1%
E143125	STAFF HOUSING	125,585	125,585	125,585	85,914	39,671	-32%
E143130	Removal Expenses	2,669	2,669	2,669	0	2,669	-100%
E143140	Seminar Expenses	15,000	15,000	15,000	11,833	3,167	-21%
E143150	HEALTH & SAFETY PROGRAM	10,000	10,000	10,000	14,799	(4,799)	48%
E143152	CONSULTING	30,000	30,000	30,000	600	29,400	-98%
E143290	ALLOCATED TO WORKS & SERVICES	(962,647)	(962,647)	(962,647)	(869,234)	(93,413)	-10%
E143298	Depreciation	13,281	13,281	13,281	29,736	(16,455)	124%
E143999	General Admin Allocated	179,072	179,072	179,072	165,575	13,497	-8%
Total Expenditure		34,831	34,831	34,831	(3,910)	38,741	
Sub-total Public Works Overheads		1	1	1	(22,644)	22,645	
Plant Operation							
I144300	WATER REIMBURSEMENT	0	0	0	1,109	1,109	
I144390	INSURANCE CLAIMS	0	0	0	16,187	16,187	
I144100	DIESEL REBATE	25,000	25,000	25,000	36,047	11,047	44%
Total Revenue		25,000	25,000	25,000	53,343	28,343	
E144000	Plant Repair Wages	161,858	161,858	161,858	109,332	52,526	-32%
E144005	Tyres & Tubes	45,000	45,000	45,000	32,405	12,595	-28%
E144010	Parts & Repairs	146,389	146,389	146,389	187,464	(41,075)	28%
E144015	INSURANCE & LICENCE	82,567	82,567	82,567	76,899	5,668	-7%
E144020	Fuel & Oil	368,099	368,099	368,099	390,761	(22,662)	6%
E144030	BLADES & TYNES	12,000	12,000	12,000	7,707	4,293	-36%
E144050	WATER USAGE	0	0	0	1,395	(1,395)	
E144060	Expendable Tools	2,400	2,400	2,400	634	1,766	-74%
E144061	TELEPHONE	2,400	2,400	2,400	1,301	1,099	-46%
E144070	OFFICE EXPENSES	5,000	5,000	5,000	2,206	2,794	-56%
E144180	Other Minor Expenditure	2,400	2,400	2,400	19	2,381	-99%
E144190	M.V. INSURANCE CLAIMS	0	0	0	1,000	(1,000)	
E144290	ALLOCATED TO WORKS & SERVICES	(905,550)	(905,550)	(905,550)	(883,183)	(22,367)	-2%
E144700	PLANT OPERATION COSTS	40,000	40,000	40,000	37,551	2,449	-6%
E144999	General Admin Allocated	37,437	37,437	37,437	34,580	2,857	-8%
Total Expenditure		0	0	0	70	(2,927)	
Sub-total Plant Operation		(25,000)	(25,000)	(25,000)	(53,273)	25,416	
Salaries & Wages							
I146390	Workers Compensation	5,000	5,000	5,000	2,785	(2,215)	-44%
Total Revenue		5,000	5,000	5,000	2,785	(2,215)	
E146010	Gross Total For Year	2,700,000	2,700,000	2,700,000	2,785,479	(85,479)	3%
E146020	Workers Compensation	0	0	0	819	(819)	
E146200	Salaries & Wages Allocated	(2,700,000)	(2,700,000)	(2,700,000)	(2,785,479)	85,479	3%
Total Expenditure		0	0	0	819	(819)	
Sub-total Salaries & Wages		(5,000)	(5,000)	(5,000)	(1,966)	(3,034)	
Unclassified							
I147360	SALE OF PARTS/SCRAP	500	500	500	0	(500)	-100%
Total Revenue		500	500	500	0	(500)	
Total Expenditure		(1)	0	0	0	0	
Sub-total Unclassified		(501)	(500)	(500)	0	(500)	
Public Works Depreciation							

STATEMENT OF OPERATING

COA	Description	Original Budget \$	Current Budget \$	YTD Budget \$	YTD Actual \$	Var. \$	Var. %
E144298	Depreciation	361,254	361,254	361,254	323,718	37,536	-10%
E148298	Gross Depreciation	0	0	0	115,318	(115,318)	
E148299	LESS DEPRECIATION ALLOCATED	-361,254	(361,254)	(361,254)	(439,037)	77,783	22%
	Total Expenditure	0	0	0	0	(0)	
	Sub-total Public Works Depreciation	0	0	0	0	(0)	
	TOTAL OTHER PROPERTY & SERVICES	(43,137)	(43,136)	(43,136)	(109,630)	63,637	
	GRAND TOTAL	(3,615,880)	(3,043,487)	(3,043,486)	(4,856,583)	1,804,892	



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Unit 4, 152 Balcatta Road
BALCATTWA WA 6021
Builders Registration No. 4171
30 June 2022

Telephone: (08) 9240 2125

Email: cedar@cedarhomes.com.au

Planning Department
Shire of Kulin

Re: Lot 163 (#13) Trotter St (Facing Day St)
Kulin

Attn: Joe Douglas – Town Planning Consultant

Dear Joe,

Further to our communication last month, we have now prepared plans and received a copy of the certificate of title in the new owners' names and would like to re-submit our application changed to have the existing dwelling use changed to "Ancillary dwelling".

The included drawing of the existing cottage shows that while it is greater than 70m² in area, the basic layout is consistent with the granny flat concept in that it is only a 2 bedroom dwelling with one bathroom and an additional vestibule / study space. Representatives of the council have previously indicated that they would consider favourably, any application that included retention of the cottage as the new owners have agreed that the previous owner, Mr Baldock, can reside on the property for as long as he likes.

The site plan shows the existing cottage and the proposed new dwelling locations and the aerial photo from the DFES bushfire mapping shows the location of the existing sheds along with the realignment of the proposed crossover to avoid the existing verge trees.

If you require any clarification or further information is required, please do not hesitate to contact myself or Daniel Paulsen at this office.

Kind Regards,

Peter Oakley
Sales and Building Consultant
Cedar Homes

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2



FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details

Name/s: Peter Colin Riseborough & Kerry Ann Riseborough.

ABN (if applicable):

Postal Address: PO Box 83, Kulin Postcode: 6365.

Work Phone: 0427 804 060 (P) Fax:
Home Phone:
Mobile Phone: 0409 480 293 (K)

E-mail: riseboroughpk@hotmail.com

Contact Person for Correspondence: Pete & Kerry.

Signature: *[Handwritten Signature]*

Date: 26/5/22

Signature: *[Handwritten Signature]*

Date: 26/5/22


NOTES:

- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. This application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
 - 1 director of the company, accompanied by the company seal; or
 - 2 directors of the company; or
 - 1 director and 1 secretary of the company; or
 - 1 director if a sole proprietorship company.
 Print the full names and positions of company signatories underneath the signatures.
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Kulin where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing.

Applicant Details (if different from owner)

Name/s: KIB HOMES PTY LTD ATF TOBAGO TRUST T/A CEDAR HOMES.

Address: 4/152 Balcatta Road, Balcatta. Postcode: 6021

Work Phone: 9240 2125	Fax:	E-mail: cedar@cedarhomes.com.au
Home Phone:		
Mobile Phone:		
Contact Person for Correspondence: Daniel Paulsen.		
Signature: 		Date: 26/5/22
<p>NOTES:</p> <p>i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, sufficient plans and other supporting information and/or the correct application fee may result in the application being returned or placed on hold.</p> <p>ii) The application fee payable will be confirmed by the local government following receipt of the application. Processing of the application will not commence until the fee is paid in full.</p> <p>iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the local government for public viewing in connection with the application.</p> <p>iv) If public advertising of the application is required by the local government an additional fee in accordance with the local government's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full.</p> <p>v) The original of this application and supporting information and plans will be retained by the local government for its records and will not be returned to the applicant/landowner following final determination.</p>		
<p>Property Details</p> <p>NOTE: The details provided must match those shown on the relevant Certificate/s of Title.</p>		
Lot No: 163	House/Street No: 13	Location No:
Survey Diagram or Plan No: 155533	Certificate of Title Volume No: 1084	Certificate of Title Folio No: 615.
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title):		
Street name: Trotter Street	Suburb: Kulin	
Nearest street intersection: Beard Street.		
<p>Proposed Development:</p> <p>Nature of development: <input type="checkbox"/> Works (New construction works with no change of land use) <input checked="" type="checkbox"/> Use (Change of use of land with no construction works) <input type="checkbox"/> Works and Use</p> <p>NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. Form 2) must be completed and submitted with this application.</p>		
Is an exemption from development claimed for part of the development? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use		

Description of proposed works and/or land use: <i>Ancillary dwelling</i>
Description of exemption claimed (if relevant): <i>NIA.</i>
Nature of any existing buildings and/or land use: <i>Existing cottage & sheds.</i>
Approximate cost of proposed development (excluding GST):
OFFICE USE ONLY
Date application received: Received by: Application reference number: Application fee payable: \$ Date of receipt of application fee from applicant: Receipt number for application fee:

SHIRE OF KULIN LOCAL PLANNING SCHEME NO.2



DEVELOPMENT APPLICATION CHECKLIST

In addition to a completed and signed 'Form 1' application form and payment of the prescribed fee/s, all development applications submitted to the Shire of Kulin must provide the following information as applicable and relevant to the proposal being put forward for formal consideration and determination:

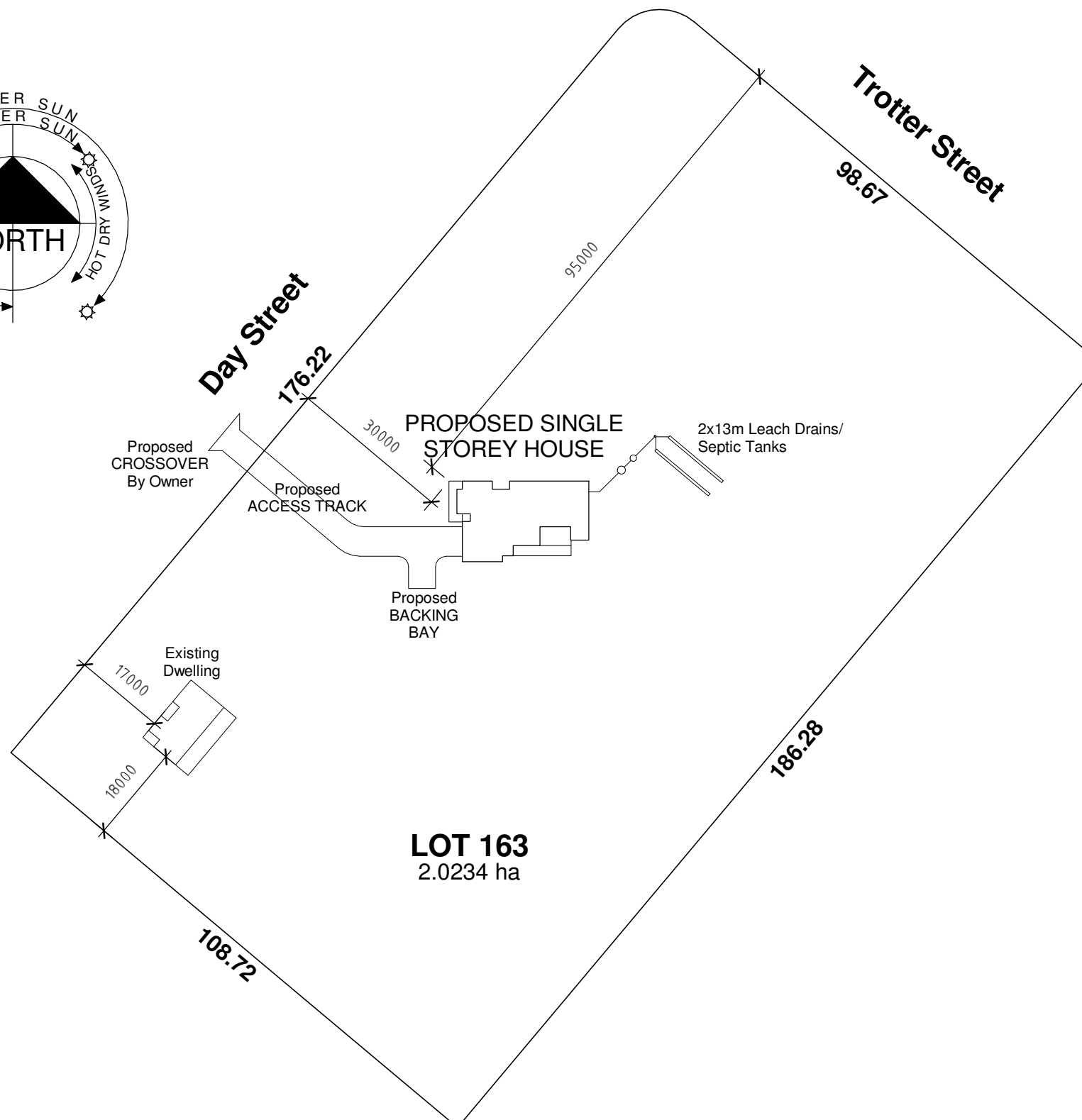
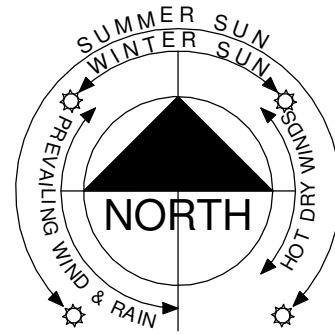
1. A **covering letter** providing details of the existing and proposed development and/or use of the land the subject of the application. For all **residential development** including carports, pergolas and outbuildings (i.e. sheds), requiring Council's approval, written justification is required for any proposed variation/s to the deemed-to-comply requirements of the Residential Design Codes. For any **commercial or industrial development** the following details must be provided:
 - i) a brief description of all existing and/or proposed uses on the land and their days and hours of operation;
 - ii) the total number of people to be employed on the land;
 - iii) any processes to be conducted on the land including the type of machinery and equipment to be used;
 - iv) the type of goods to be stored, manufactured, assembled or sold from the land;
 - v) the total anticipated traffic volumes likely to be generated by both heavy and light vehicles including the type, length and frequency of heavy vehicles attending the site as well as details of the type, length and number of heavy vehicles to be parked / stored on the land; and
 - vi) all waste likely to be generated including management and disposal arrangements.
2. Suitably scaled **site development plan/s** showing the following:
 - i) the location and configuration of the land including street names, lot number/s, north point and the land's total area and boundary dimensions;
 - ii) existing and proposed ground levels (i.e. topography / contours for the whole site);
 - iii) key environmental features including watercourses, wetlands and native vegetation;
 - iv) any existing structures and/or environmental features proposed to be removed and/or modified;
 - v) the location, boundary setbacks and use of any existing and/or proposed buildings;
 - vi) the location, dimensions and surface treatments of any existing and/or proposed vehicle accessways including driveway crossovers, parking bays and pedestrian pathways;
 - vii) the location of any existing street trees and essential service infrastructure in all verges abutting the land's road frontage including details of any proposed modifications;
 - viii) the location, dimensions and surface treatments of any area/s used for the loading / unloading of vehicles, open storage and/or trade display;
 - ix) the location and dimensions of any existing and/or proposed open space and landscaping;
 - x) the type, location and boundary setbacks of any existing and/or proposed on-site effluent disposal infrastructure;
 - xi) details of any existing and/or proposed stormwater drainage infrastructure; and
 - xii) the location, dimensions and construction materials for any existing and/or proposed retaining walls, boundary fencing and gates.
3. Suitably scaled **floor plan/s, elevation drawings and sections** of any building/s proposed to be erected or altered including details of all building dimensions and floor areas in square metres, external construction materials and colours, the finished floor level above the natural ground level and the existing and/or proposed use of all rooms.
4. A **report** on any specialist studies in respect of the proposed development that the local government may require the applicant to undertake such as site surveys or traffic, heritage, environmental, engineering and/or bushfire assessments.
5. **Any other information or plan/s** that the local government may reasonably require to assess and determine the application.
6. A **Form 2** providing additional information for development approval for advertisements (i.e. advertising signage).

NOTE:
SITE SKETCH ONLY

SHIRE NOTE:
ALL TERMITE TREATMENTS ARE CARRIED
OUT IN ACCORDANCE WITH AS-3660.1 2014



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Balcatta WA 6021
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FAX: (08) 9240 2126
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DRAWN BY: WRM DATE: JUNE 2022

REV	AMENDMENT	DATE

Sub-contractors to verify all dimensions on site.

**THIS IS ONE OF THE DRAWINGS
REFERRED TO IN THE CONTRACT.**

DATED:/...../.....

.....
OWNER WITNESS

.....
OWNER WITNESS

.....
BUILDER WITNESS

CLIENT:
PETER COLIN RISEBOROUGH
& KERRY ANN RISEBOROUGH

ADDRESS:
LOT 163 #13
TROTTER STREET
KULIN, WA 6365

GREENOUGH MK2

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SITE PLAN
1 : 1000

THESE PLANS ARE
STRICTLY UNDER
COPYRIGHT TO
CEDAR HOMES

SHEET N°.	1 OF 9	REVISION
JOB N°.	2235	



0 15 30m

SHEDS

1:1000 SCALE



Embracing Change

Information Brochure

2022 WA Local Government
Convention and Trade Exhibition

Sunday, 2 to Tuesday, 4 October 2022

Crown Perth
Great Eastern Hwy, Burswood

PRESENTED BY



WALGA

PARTNERED SERVICE



An Invitation

President Cr Karen Chappel

I am pleased to invite you to the 2022 WA Local Government Convention being held at Crown Perth from Sunday, 2 to Tuesday, 4 October.

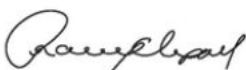
With increasing community expectations of Local Governments legislative reform, and a rapidly changing economic, social and political environment, Local Governments must find new ways of serving and engaging with their communities. Agility, ingenuity, innovation and boldness will be required. Themed *Embracing Change*, the 2022 Convention will explore changes to the Local Government landscape over the coming years and how the sector can come together to inform, guide and embrace change.

Several prominent names join us on the program, including our Opening Keynote Speaker, Rio Tinto Iron Ore CEO Simon Trott; 2019 Australian of the Year, Dr Craig Challen SC OAM; former Australian Test Cricketer Justin Langer AM; and social commentator, Bernard Salt AM. The concurrent sessions are planned to challenge the status quo and stimulate thinking around contemporary and sometimes controversial topics, while the overarching conference format will provide everyone the opportunity to gain insight into the opportunities for Local Government through robust discussion and sharing of knowledge.

A significant contingent of industry suppliers will make up the trade exhibition to demonstrate their latest offerings to the Local Government sector. I encourage you to take this once-a-year opportunity to meet with these suppliers and be updated on what is currently available.

Finally, I would like to express my appreciation for the valuable support provided by our Partnered Service, LGIS, and Principal Sponsor, Civic Legal. I also wish to thank our Supporting Sponsors: Synergy; and SilverfernIT.

I look forward to welcoming Elected Members, CEOs and Local Government staff to this event. See you in October.



Cr Karen Chappel JP
President





Why should I attend?

The WA Local Government Convention is presented for those engaged in the Local Government sector.

- **Be Inspired** - explore new ideas and approaches with renowned thought leaders
- **Make Connections** - form new relationships and strengthen existing ones with colleagues and exhibitors
- **Enriched Development** - invest in your own growth, your Local Government career and your community
- **Gain Insight** - discover the latest trends and innovations from over 80 exhibitors, providing products and services to the Local Government sector

Keynote Speakers



SIMON TROTT

Opening Keynote Speaker

Chief Executive Officer, Iron Ore, Rio Tinto

Simon has been with Rio Tinto for over 20 years and has held a variety of operating, commercial and business development roles across a number of commodities.

Prior to becoming chief executive of Iron Ore, Simon was Rio Tinto's chief commercial officer from 2018 to 2021. He has also served as managing director of the salt, uranium and borates division, overseeing operations in Australia, Namibia and the United States.

Simon knows Western Australia well and has a deep understanding of the iron ore business and customers globally. He is focused on transforming Rio Tinto Iron Ore's safe operational performance and empowering people while building the business we need for the future.

Keynote Speakers

BERNARD SALT AM

Futurist, columnist, speaker, business advisor and media commentator

Bernard Salt is widely regarded as one of Australia's leading social commentators. He heads The Demographics Group which provides advice on demographic, consumer and social trends for business. Prior to that Bernard founded KPMG Demographics.

He writes two weekly columns for The Australian newspaper and was an Adjunct Professor at Curtin University Business School between 2010 and 2020. In conjunction with KPMG Australia, he hosted a top-rated podcast called "What Happens Next" discussing rising trends and important business issues.

Bernard is well known to the wider community for his penchant for identifying and tagging new tribes and social behaviours such as the 'Seachange Shift', the 'Man Drought', 'PUMCINS' (pronounced pumpkins) and the 'Goats Cheese Curtain'. He is perhaps best known for popularising the phrase "smashed avocado" globally.

Bernard was awarded the Member of the Order of Australia (AM) in the 2017 Australia Day honours.



DR CRAIG CHALLEN SC, OAM Closing Keynote Speaker

2019 Joint Australian of the Year, Thai Cave rescuer

Dr Challen is regarded as one of the best technical divers in the world. It was due to his prominent reputation that Craig and his dive buddy Dr Richard Harris were called to assist in the rescue of a young football team and their coach from the Tham Luang Cave in Thailand, in a case that had the whole world on tenterhooks.

In a delicate two-week operation, it took extraordinary courage, determination and technical skills to successfully complete the harrowing rescue of the 12 boys and their coach from a mile and a half underground and underwater. Craig shares how he and

Richard Harris came together with one common goal in mind and how teamwork, leadership and determination won the day. Craig will include some amazing vision in his presentation and inside information on the rescue, which is not generally common knowledge.

Dr Craig Challen appears by arrangement with Cheri Gardiner & Associates



JUSTIN LANGER AM Convention Breakfast (Cost to attend - \$95)

Justin Langer is regarded as one of Australia's greatest top order batsmen.

Originally playing at number three, he moved to opener in 2001 and played 105 test matches scoring 7,696 runs including 23 test centuries. Few have worn the baggy green with greater pride.

In July 2009, whilst playing county cricket in the UK, Justin surpassed Sir Donald Bradman as the most prolific batsman in Australian cricket with a total of 28,068 first class runs. After retiring from his playing career Justin started his coaching career. In November 2009, he was appointed Batting-Mentoring coach of the Australian Test cricket team and in May 2011 was appointed Assistant Coach. In November 2012, Justin achieved a long-held dream when he was appointed Coach of Western Australian cricket (Western Warriors and Perth Scorchers).

After six very successful years as Coach of Western Australia, Justin was offered the highest position in Australian cricket in May

2018 as the Coach of the Australian cricket team. After four years in that all-encompassing role, Justin resigned to spend more time with his family and friends. Leading into that decision, the Australian men's team had won the T20 World Cup for the first time, the Ashes and were ranked the number one team in international cricket. At the same time, Justin was entered in the Australian Cricket Hall of Fame and was awarded Wisden Coach of the Year.

Justin is patron of Solaris Care, Children's Leukaemia & Cancer Research Foundation, Kyle Andrews Foundation and an ambassador for The Fathering Project, the Ear Science Institute Australia, the Bravery Trust and Ovarian Cancer Australia. He was named as a Member of the Order of Australia (AM) for his services to Australian cricket and the community in 2008 Queen's Birthday Honours List.

Justin Langer appears by arrangement with Cheri Gardiner & Associates

The Program

Sunday, 2 October

2.30pm – 6.00pm	Convention Service Desk Open
5.00pm – 6.30pm	Welcome Drinks An evening of food, beverages and networking

Monday, 3 October

7.00am	Convention Service Desk open for Convention Registration
9.00am – 1.00pm	WALGA Annual General Meeting Includes recognition of Honours Award recipients
1.00pm – 2.00pm	Lunch
2.00pm – 3.00pm	Opening Keynote Speaker Simon Trott, Chief Executive Officer, Rio Tinto Iron Ore
3.00pm – 3.40pm	Afternoon Tea
3.40pm – 5.00pm	Local Government into the Future Bernard Salt AM, futurist, columnist, speaker, business adviser and media commentator
6.30pm – 10.00pm	Cocktail Gala, Optus Stadium (\$125) Enjoy food, drinks, dancing and the stunning view

Tuesday, 4 October

6.30am	Convention Service Desk open
7.30am – 8.50am	Convention Breakfast (\$95) Justin Langer AM
9.00am	The State of Play Panel Discussion with Federal Members of Parliament
10.30am – 11.15am	Morning Tea

Tuesday, 4 October (continued)

11.15am	Leading the Way for Climate Resilient Regions
12.45pm – 1.30pm	Lunch
1.30pm	CONCURRENT SESSIONS
	Future of Local Government Workforce Delve into current and emerging trends in the future of work and what this means for WA Local Governments. This session will explore issues such as our future skills needs, the impact of technology and labour force inclusion. It will also provide early insights into new research about the current workforce capability of WA Local Governments in Western Australia.
	Tourism into the Future Tourism industry experts will examine some of the trends that will define the future of tourism in WA and explore how Local Governments can position themselves to partner in supporting economic development for their local communities through tourism.
	Building Control: Red Tape or Community Service? The future of Local Government Building Services The community's confidence in the quality of new buildings is at an all-time low. This session will hear from leading industry speakers on solutions to this issue, and what Local Government's role is in addressing it.
	Holistic Wellbeing Measures: A Tool For Better Planning and More Engaged Citizens WALGA has signed an MOU to support the Western Australian Development Index (WADI) project, which aims to establish a state-wide wellbeing metrics framework into WA. This session will explore the purpose of wellbeing measures with reference to specific examples of wellbeing measurement by Local Governments.
3.00pm - 3.45pm	Afternoon Tea
3.45pm	Closing Speaker Dr Craig Challen SC, OAM
4.45pm	Official Close of the 2022 Local Government Convention

Additional Events

Sunday, 2 October

3.00pm – 5.00pm **Mayors' and Presidents' Forum**
Separate registration – by invitation only

Monday, 3 October

7.00am – 8.30am **ALGWA (WA) Breakfast**
Register online via Delegate Registration. Other enquiries to Cr Chontelle Stone, President, ALGWA(WA) - 0411 612 382 or algwawa@outlook.com

7.30am – 8.45am **Heads of Agency Breakfast**
This breakfast is for Mayors, Presidents and CEOs only and invitations will be sent directly. [CLICK HERE](#) for more information.

Wednesday, 5 October

9.30am – 4.00pm **2022 WALGA Aboriginal Engagement and Reconciliation Forum**
Separate registration – [CLICK HERE](#) for more information

Optional Activities for Partners

The Partner Program offers an interesting range of options for accompanying guests. Social networking functions include the Welcome Drinks on Sunday evening and the Cocktail Gala on Monday evening. See [page 11](#) for more information.

Elected Member Training

WALGA Training has scheduled a selection of its Elected Member training opportunities prior and post-Convention.

- **Thursday, 29 September** [Emergency Management for Local Government](#)
- **Friday, 30 September** [Community Disaster Recovery for Local Government](#)
- **Thursday, 6 October** [Emergency Management for Local Government Leaders](#)
- **Monday, 10 October** [Strategic Policy Development](#)

More information on WALGA Training opportunities can be found in the [WALGA Training Directory](#) on [WALGA's Training Website](#).

General Information

ONLINE CONVENTION REGISTRATIONS

Visit www.walga.asn.au/lgc22 to complete your registration online

Full Delegate fees cover the daily conference program, lunches, refreshments, and the Welcome Drinks on Sunday, 2 October.

The Convention Cocktail Gala on Monday evening and Convention Breakfast on Tuesday morning are optional, and a ticket fee applies.

CONVENTION FEES

Prices are per person and are all inclusive of GST.

Deadline for all Registrations is **Wednesday, 14 September 2022.**

CONVENTION REGISTRATION

Full Delegate	\$1,200
WALGA Life Members	Complimentary
Monday Day Delegate	\$600
Tuesday Day Delegate	\$900
Corporate	\$1,500

OPTIONAL EXTRAS

ALGWA AGM and Breakfast (Monday)	\$80
Cocktail Gala at Optus Stadium (Monday)	\$125
Convention Breakfast with Justin Langer (Tuesday)	\$95

PARTNERS/GUESTS

Welcome Drinks (Sunday)	\$85
Lunch (Monday)	\$45
Lunch (Tuesday)	\$55
Partner Tours	Individual tour fees as listed

Please contact WALGA for more information should your partner like to attend a particular conference session.

CHANGES TO YOUR REGISTRATION

You can modify your online booking at any time before the close of registrations. Once you have completed your registration, an email with your confirmation number will be emailed to you. Click on the link and enter your confirmation number to make any changes or additions to your reservation.

Registration cancellations must be advised in **writing** prior to the deadline date of **Wednesday, 14 September**. Thereafter full fees are payable. Alternatively, a registration may be transferred to another member of the Council.

SPECIAL REQUIREMENTS

Special dietary requirements, mobility and any other special needs should be indicated when registering – WALGA will use its best endeavours to meet these requests.

ACCOMMODATION

Hotel information is available under the **Venue tab** at www.walga.asn.au/lgc22. To assist with your accommodation arrangements, group conference rates have been provided by the three Crown Hotels. Council representatives are not obliged to stay at these hotels and may wish to check the government rates at any of the Perth CBD and surrounding areas accommodation options.

CROWN PERTH PARKING

There is a range of free, paid, undercover and open car parks at Crown Perth; including over 3,000 free parking bays available across the property plus 50 accessible ACROD parking bays.

To view the Crown Perth Parking Map, please [CLICK HERE](#).

Access to Crown Perth is also available via train (Armadale & Thornlie Lines), bus (Great Eastern Highway) and taxi/ride share.



ENQUIRIES

Ulla Prill
Event Manager

T 08 9213 2043

E registration@walga.asn.au

Optional Partner Activities

SUNDAY, 2 OCTOBER

1.45pm – 5.00pm

HALO at Optus Stadium

Experience HALO. Safe yet exhilarating, after completing 78 steps up to the roof you'll be rewarded with unique views of the Perth skyline and the stadium below.

Be entertained by the Tour Leaders with stories and information about Optus Stadium and the surrounding skyline, as you enjoy unrivalled views of the stadium below. You'll learn about the stadium's construction, state of the art facilities, and get behind-the-scenes info on how the Stadium can service up to 60,000 fans on a game day.

Please note: We recommend comfortable walking shoes for this tour

Includes: Guide, 2-hr Halo Tour, branded cap, digital images taken on the day

\$115 (minimum 11 – maximum 23)

5.00pm – 6.30pm

Welcome Drinks
(at Crown Perth)

\$85

MONDAY, 3 OCTOBER

10.15am – 1.00pm

Matagarup Bridge Climb & Zip

This is no ordinary walk up a bridge – this is a true climb. You will be required to climb, shimmy and slide past the bridge beams to reach the SkyView – an open-air viewing platform 72 metres above the river then zip back to home base travelling at up to 75km/hr. Lunch and drinks will follow.

Please note: Active wear type clothes and sandals are required on this tour.

Registration is required for all activities – prices include GST.
Please contact WALGA for more information should your partner be interested in attending a particular conference session.

Includes: Guide, Climb & Zip adventure, photos, lunch and drinks

\$250 (minimum 10 – maximum 20)

1.45pm – 4.00pm

Shaken Not Stirred – The Sequel

Following the success of last year's cocktail making course, we are back with two new cocktails to add to your repertoire for your next party!

Includes: Guide, 2 teachers, cocktail making class and cocktail food

\$90 (minimum 15 – maximum 25)

6.30pm – 10.30pm

Convention Cocktail Gala at Optus Stadium

\$125 for all guests

TUESDAY, 4 OCTOBER

6.30am – 7.30am

Rise and Shine, it's Fitness Time!

Start your day on the right foot and come get your dopamine kick! Its better than a coffee! Enjoy a good sweat overlooking the sunrise of the Perth hills. Boxing, Weights, Cardio. You'll do it all in the fresh air of the outdoors. Do your mind and body a favour and don't miss out!

Includes: Guide, equipment and fitness instructor

\$40 (minimum 15 – maximum 25)

7.30am – 8.45am

Breakfast with Justin Langer

\$95

Event Partners



PARTNERED SERVICE

LGIS is proud to partner with WALGA at the WA Local Government Convention. We understand the importance of this major annual event and the exceptional opportunities it delivers for the WA Local Government sector.

LGIS is focused on the long term protection of Western Australian Local Government through a member-owned industry based mutual indemnity scheme. A comprehensive risk management support program is provided as a complimentary benefit of LGIS membership in the areas of professional risks, liability risks, property risks, occupational safety and health, human resource risks, and allied health services.

The local LGIS team look forward to meeting Local Government representatives at the conference to talk about how we might be able to support the Sector in delivering services and protecting communities, with a range of protection and risk management solutions.



CIVIC LEGAL

PRINCIPAL SPONSOR

Hello everyone!

Civic Legal is proud to be the principal sponsor once again of the WA Local Government Convention – Embracing Change.

We look forward to connecting with our clients and friends in Local Governments from all over the State this year, 2022.

We know that the issues facing Local Governments have become more complex in recent times. Responding to COVID-19 restrictions has added to that. We have been helping with legal advice that caters for both compliance and strategy during this challenging era.

Civic Legal has its roots in Local Government. Our specialist team is passionate about working out the best and most practical solutions for Local Governments. We can guide you through the complexities hidden in contracts, leases, employment matters, town planning and the Local Government Act.

Enjoy the conference and drop by our booth to say hello.

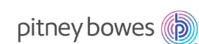
Supporting Sponsors



Coffee Cart Sponsor



Convention Breakfast Sponsor



Convention App Sponsor



Embracing **Change**

PRESENTED BY



WALGA

ONE70 LV1, 170 Railway Parade, West Leederville WA 6007

P (08) 9213 2000 | E info@walga.asn.au

www.walga.asn.au

SHIRE OF KULIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful.

SHIRE OF KULIN
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	2,176,094	2,086,425	2,076,206
Operating grants, subsidies and contributions	10	993,437	3,382,305	1,534,180
Fees and charges	14	2,024,017	1,896,375	1,322,391
Interest earnings	11(a)	78,344	16,345	14,642
Other revenue	11(b)	147,344	429,431	131,361
		5,419,236	7,810,881	5,078,780
Expenses				
Employee costs		(2,259,942)	(2,330,446)	(2,165,558)
Materials and contracts		(2,603,608)	(2,038,680)	(1,549,219)
Utility charges		(328,412)	(293,858)	(332,958)
Depreciation on non-current assets	6	(3,102,295)	(2,976,932)	(2,973,728)
Interest expenses	11(d)	(36,259)	(36,433)	(39,464)
Insurance expenses		(309,418)	(287,675)	(285,126)
		(8,639,934)	(7,964,024)	(7,346,053)
		(3,220,698)	(153,143)	(2,267,273)
Non-operating grants, subsidies and contributions	10	6,210,263	4,964,645	5,883,701
Profit on asset disposals	5(b)	62,480	73,546	88,376
Loss on asset disposals	5(b)	(32,100)	(31,051)	(88,924)
Fair value adjustments to financial assets at fair value through profit or loss		0	2,586	0
		6,240,643	5,009,726	5,883,153
Net result for the period		3,019,945	4,856,583	3,615,880
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,019,945	4,856,583	3,615,880

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,176,094	2,055,404	2,076,206
Operating grants, subsidies and contributions		1,598,465	2,784,450	1,366,014
Fees and charges		2,024,017	1,600,205	1,322,391
Interest received		78,344	16,345	14,642
Goods and services tax received		0	16,306	0
Other revenue		147,344	429,431	131,361
		6,024,264	6,902,141	4,910,614
Payments				
Employee costs		(2,259,942)	(2,311,480)	(2,165,558)
Materials and contracts		(2,703,608)	(2,224,311)	(1,549,219)
Utility charges		(328,412)	(293,858)	(332,958)
Interest expenses		(36,259)	(36,433)	(39,464)
Insurance paid		(309,418)	(287,675)	(285,126)
		(5,637,639)	(5,153,757)	(4,372,325)
Net cash provided by (used in) operating activities	4	386,625	1,748,384	538,289
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,971,549)	(2,581,648)	(3,384,748)
Payments for construction of infrastructure	5(a)	(6,921,524)	(4,474,091)	(5,333,339)
Non-operating grants, subsidies and contributions		6,210,263	4,964,645	5,883,701
Proceeds from sale of property, plant and equipment	5(b)	367,450	308,000	324,000
Net cash provided by (used in) investing activities		(3,315,360)	(1,783,094)	(2,510,386)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(96,179)	(93,302)	(93,302)
Net cash provided by (used in) financing activities		(96,179)	(93,302)	(93,302)
Net increase (decrease) in cash held		(3,024,914)	(128,012)	(2,065,399)
Cash at beginning of year		4,333,757	4,461,767	4,459,973
Cash and cash equivalents at the end of the year	4	1,308,843	4,333,755	2,394,574

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

SHIRE OF KULIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	3	2,526,120	1,745,790	1,665,876
		2,526,120	1,745,790	1,665,876
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	25,633	24,412	24,412
Operating grants, subsidies and contributions	10	993,437	3,382,305	1,534,180
Fees and charges	14	2,024,017	1,896,375	1,322,391
Interest earnings	11(a)	78,344	16,345	14,642
Other revenue	11(b)	147,344	429,431	131,361
Profit on asset disposals	5(b)	62,480	73,546	88,376
		3,331,255	5,822,414	3,115,362
Expenditure from operating activities				
Employee costs		(2,259,942)	(2,330,446)	(2,165,558)
Materials and contracts		(2,603,608)	(2,038,680)	(1,549,219)
Utility charges		(328,412)	(293,858)	(332,958)
Depreciation on non-current assets	6	(3,102,295)	(2,976,932)	(2,973,728)
Interest expenses	11(d)	(36,259)	(36,433)	(39,464)
Insurance expenses		(309,418)	(287,675)	(285,126)
Loss on asset disposals	5(b)	(32,100)	(31,051)	(88,924)
		(8,672,034)	(7,995,075)	(7,434,977)
Non-cash amounts excluded from operating activities	3(b)	3,071,915	2,926,638	2,974,276
Amount attributable to operating activities		257,256	2,499,767	320,537
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	6,210,263	4,964,645	5,883,701
Payments for property, plant and equipment	5(a)	(2,971,549)	(2,581,648)	(3,384,748)
Payments for construction of infrastructure	5(a)	(6,921,524)	(4,474,091)	(5,333,339)
Proceeds from disposal of assets	5(b)	367,450	308,000	324,000
Amount attributable to investing activities		(3,315,360)	(1,783,094)	(2,510,386)
Amount attributable to investing activities		(3,315,360)	(1,783,094)	(2,510,386)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(96,179)	(93,302)	(93,302)
Transfers to cash backed reserves (restricted assets)	8(a)	(69,744)	(529,264)	(279,400)
Transfers from cash backed reserves (restricted assets)	8(a)	1,138,000	370,000	560,000
Amount attributable to financing activities		972,077	(252,566)	187,298
Budgeted deficiency before general rates		(2,086,027)	464,107	(2,002,551)
Estimated amount to be raised from general rates	2(a)	2,150,462	2,062,013	2,051,794
Net current assets at end of financial year - surplus/(deficit)	3	64,435	2,526,120	49,243

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

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

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

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

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- *AASB 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

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

New accounting standards for application in future years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

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

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

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Housing

To provide and maintain general and elderly residents housing.

Provision and maintenance of housing.

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

To provide safe, effective and efficient transport services to the community

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control council's overheads operating accounts.

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Gross Rental Valuations										
Residential		0.100855	136	1,370,046	138,176			138,176	131,782	130,068
Industrial		0.100855	12	115,443	11,643			11,643	12,402	12,402
Commercial		0.100855	28	441,634	44,541			44,541	47,685	47,685
Rural		0.100855	11	101,710	10,258			10,258	9,443	9,443
Unimproved Valuations										
Rural		0.00838	342	240,282,458	2,013,567			2,013,567	1,929,852	1,925,921
Mining		0.00838	1	59,095	495			495	546	546
Sub-Total			530	242,370,386	2,218,680	0	0	2,218,680	2,131,710	2,126,065
Minimum payment										
Gross Rental Valuations										
Residential		489.38	9	11,172	4,404			4,404	3,729	3,729
Industrial		489.38	6	11,902	2,936			2,936	2,330	2,330
Commercial		489.38	4	8,280	1,958			1,958	1,864	1,864
Rural		489.38	7	8,127	3,426			3,426	3,263	3,263
Unimproved Valuations										
Rural		489.38	16	528,142	7,830			7,830	6,991	6,525
Mining		489.38	31	268,592	15,171			15,171	12,118	12,118
Sub-Total			73	836,215	35,725	0	0	35,725	30,295	29,829
			603	243,206,601	2,254,405	0	0	2,254,405	2,162,005	2,155,894
Discounts on general rates (Refer note 2(e))								(94,120)	(89,638)	(93,000)
Concessions on general rates (Refer note 2(f))								(9,823)	(10,354)	(11,100)
Total amount raised from general rates								2,150,462	2,062,013	2,051,794
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH					25,633			25,633	24,412	24,412
Total specified area and ex gratia rates								25,633	24,412	24,412
Total rates								2,176,095	2,086,425	2,076,206

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kulin.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23 September 2022	0	0.0%	7.0%
Option two				
First instalment	23 September 2022	0	3.0%	7.0%
Second instalment	20 January 2023	7	3.0%	7.0%
Option three				
First instalment	23 September 2022	0	3.0%	7.0%
Second instalment	25 November 2022	7	3.0%	7.0%
Third instalment	20 January 2023	7	3.0%	7.0%
Fourth instalment	24 March 2023	7	3.0%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	650	581	500
Instalment plan interest earned	1,100	1,012	742
Unpaid rates and service charge interest earned	3,500	4,793	3,500
	5,250	6,386	4,742

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Early Payment of Rates discount		5.0%		\$ 94,120	\$ 89,638	\$ 93,000	Payment in full of rates by due date
				94,120	89,638	93,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Kulin Masonic Hall	Concession	Concession	100.0%		\$ 0	\$ 0	\$ 500	On application	
Kulin Retirement Homes	Concession	Concession	100.0%		9,723	10,307	10,000	On application	
Small value write offs	Concession	Concession			100	47	600	During EOM procedures	
					9,823	10,354	11,100		

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

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	93,773	1,729,297	551,112
Cash and cash equivalents - restricted	1,215,070	2,604,460	1,843,462
Receivables	658,532	758,532	445,836
Contract assets	0	826,162	0
Inventories	58,351	58,351	60,711
	2,025,726	5,976,802	2,901,121
Less: current liabilities			
Trade and other payables	(288,267)	(388,267)	(558,772)
Contract liabilities	0	(321,134)	0
Long term borrowings	(99,144)	(96,179)	(90,511)
Employee provisions	(457,955)	(457,955)	(449,645)
	(845,366)	(1,263,535)	(1,098,928)
Net current assets	1,180,360	4,713,267	1,802,193
Less: Total adjustments to net current assets	(1,115,926)	(2,187,147)	(1,752,951)
Net current assets used in the Rate Setting Statement	64,434	2,526,120	49,242

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
Less: Profit on asset disposals	(62,480)	(73,546)	(88,376)
Add: Loss on disposal of assets	32,100	31,051	88,924
Add: Depreciation on assets	3,102,295	2,976,932	2,973,728
Movement in non-current employee provisions	0	(7,799)	0
Non cash amounts excluded from operating activities	3,071,915	2,926,638	2,974,276

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	(1,215,070)	(2,283,326)	(1,843,462)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings	99,144	96,179	90,511
Total adjustments to net current assets	(1,115,926)	(2,187,147)	(1,752,951)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Kulin becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of Kulin contributes to a number of superannuation funds on behalf of employees.

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

LAND HELD FOR RESALE

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

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

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.

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	93,773	2,050,431	551,113
Term deposits	1,215,070	2,283,326	1,843,461
Total cash and cash equivalents	1,308,843	4,333,757	2,394,574
Held as			
- Unrestricted cash and cash equivalents	3(a) 93,773	1,729,297	551,112
- Restricted cash and cash equivalents	3(a) 1,215,070	2,604,460	1,843,462
	1,308,843	4,333,757	2,394,574
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	1,215,070	2,604,460	1,843,462
	1,215,070	2,604,460	1,843,462
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	8 1,215,070	2,283,326	1,843,462
Contract liabilities	0	321,134	0
	1,215,070	2,604,460	1,843,462
Reconciliation of net cash provided by operating activities to net result			
Net result	3,019,945	4,856,583	3,615,880
Depreciation	6 3,102,295	2,976,932	2,973,728
(Profit)/loss on sale of asset	5(b) (30,380)	(42,495)	548
Fair value adjustments to financial assets at fair value through profit or loss	0	(2,586)	0
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	100,000	(310,885)	0
(Increase)/decrease in contract assets	826,162	(668,989)	90,000
(Increase)/decrease in inventories	0	2,359	0
Increase/(decrease) in payables	(100,000)	(170,535)	0
Increase/(decrease) in contract liabilities	(321,134)	71,134	(258,166)
Increase/(decrease) in employee provisions	0	1,511	0
Non-operating grants, subsidies and contributions	(6,210,263)	(4,964,645)	(5,883,701)
Net cash from operating activities	386,625	1,748,384	538,289

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total	
	Governance	Law, order, public safety	Education and welfare	Housing	Community amenities	Recreation and culture	Transport				Economic services
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Buildings - specialised			30,000	639,894	33,438	81,182	200,000	462,505	1,447,019	440,607	1,351,585
Furniture and equipment	30,000								30,000	8,750	15,200
Plant and equipment							754,000		754,000	778,491	524,500
Construction Other Than Buildings		10,000				50,200			60,200	1,110,226	889,801
Motor Vehicles	127,000						553,330		680,330	243,574	603,662
	157,000	10,000	30,000	639,894	33,438	131,382	1,507,330	462,505	2,971,549	2,581,648	3,384,748
<i>Infrastructure</i>											
Infrastructure - roads							6,404,199		6,404,199	4,434,857	5,225,848
Infrastructure - footpaths							150,000		150,000	0	107,491
Infrastructure - recreation						367,325			367,325	39,234	
	0	0	0	0	0	367,325	6,554,199	0	6,921,524	4,474,091	5,333,339
Total acquisitions	157,000	10,000	30,000	639,894	33,438	498,707	8,061,529	462,505	9,893,073	7,055,739	8,718,087

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	72,200	88,000	15,800	0	0	0	0	0	0	0	0	0
Transport	264,870	279,450	46,680	(32,100)	265,505	308,000	73,546	(31,051)	324,548	324,000	88,376	(88,924)
	337,070	367,450	62,480	(32,100)	265,505	308,000	73,546	(31,051)	324,548	324,000	88,376	(88,924)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	68,700	87,000	18,300	0	169,033	208,455	64,634	(25,212)	140,813	93,000	3,688	(51,501)
Motor Vehicles	268,370	280,450	44,180	(32,100)	96,472	99,545	8,912	(5,839)	183,735	231,000	84,688	(37,423)
	337,070	367,450	62,480	(32,100)	265,505	308,000	73,546	(31,051)	324,548	324,000	88,376	(88,924)

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

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Construction Other Than Buildings
Motor Vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - recreation
Infrastructure - other

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
27,950	27,950	23,141
93,448	93,800	71,237
0	87	80
19,824	19,528	32,071
16,183	15,942	15,149
311,033	306,729	273,121
2,037,293	1,923,729	1,931,501
120,980	119,174	103,101
475,584	469,993	524,326
3,102,295	2,976,932	2,973,727
400,000	395,573	416,854
20,000	23,651	8,830
350,000	355,344	270,940
10,000	10,525	4,944
169,324	172,684	129,883
2,017,971	1,881,504	1,845,000
20,000	23,461	20,000
80,000	80,179	75,000
35,000	34,011	202,276
3,102,295	2,976,932	2,973,727

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Construction Other Than Buildings	
Motor Vehicles	
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - recreation	
Infrastructure - other	

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Administration Building	1	WA Treasury Corp	3.1%	979,881	0	(96,179)	883,702	(36,259)	1,073,183	0	(93,302)	979,881	(35,917)	1,073,183	0	(93,302)	979,881	(39,464)
				979,881	0	(96,179)	883,702	(36,259)	1,073,183	0	(93,302)	979,881	(35,917)	1,073,183	0	(93,302)	979,881	(39,464)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	1,000	4,427	1,000
Total amount of credit unused	11,000	14,427	11,000

Loan facilities

Loan facilities in use at balance date	883,702	979,881	979,881
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SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Leave reserve	439,796	13,588	(50,000)	403,384	388,591	51,205	0	439,796	388,591	1,164	0	389,755
(b) Plant reserve	351,725	10,867	(355,000)	7,592	550,341	1,384	(200,000)	351,725	550,341	1,650	(200,000)	351,991
(c) Building reserve	535,537	16,546	(400,000)	152,083	334,500	201,037	0	535,537	334,500	1,000	(200,000)	135,500
(d) Administration Equipment reserve	29,411	909	0	30,320	29,320	91	0	29,411	29,320	88	0	29,408
(e) Natural Disaster reserve	143,614	4,437	(40,000)	108,051	143,170	444	0	143,614	143,170	430	(20,000)	123,600
(f) Joint Venture Housing reserve	76,614	2,367	0	78,981	76,377	237	0	76,614	76,377	230	0	76,607
(g) Freebairn Recreation Centre Surface & Equipent res	43,147	1,333	0	44,480	182,581	566	(140,000)	43,147	182,581	548	(140,000)	43,129
(h) Medical Services reserve	116,019	3,584	0	119,603	115,660	359	0	116,019	115,660	344	0	116,004
(i) Fuel Facility reserve	52,525	823	(20,000)	33,348	82,270	255	(30,000)	52,525	82,270	282	0	82,552
(j) Sportsperson Scholarship reserve	13,744	424	0	14,168	13,702	42	0	13,744	13,702	42	0	13,744
(k) Freebairn Recreation reserve	208,194	6,432	0	214,626	207,550	644	0	208,194	207,550	622	0	208,172
(l) Short Stay Accommodation reserve	273,000	8,434	(273,000)	8,434	0	273,000	0	273,000	0	273,000	0	273,000
	2,283,326	69,744	(1,138,000)	1,215,070	2,124,062	529,264	(370,000)	2,283,326	2,124,062	279,400	(560,000)	1,843,462
	2,283,326	69,744	(1,138,000)	1,215,070	2,124,062	529,264	(370,000)	2,283,326	2,124,062	279,400	(560,000)	1,843,462

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	NA	to fund annual and long service leave requirements.
(b) Plant reserve	NA	to fund the purchase of plant
(c) Building reserve	NA	to fund the construction of staff housing
(d) Administration Equipment reserve	NA	to fund the purchase of administration equipment
(e) Natural Disaster reserve	NA	to assist in the funding of preparations following a natural disaster
(f) Joint Venture Housing reserve	NA	to fund the upkeep of JV housing with the Department of Housing
(g) Freebairn Recreation Centre Surface & Equipent res	NA	to fund the replacement of equipment and court surface at the FRC
(h) Medical Services reserve	NA	to fund the recruitment of a local doctor
(i) Fuel Facility reserve	NA	to fund the replacement of the fuel facility
(j) Sportsperson Scholarship reserve	NA	to fund scholarships for local sportspersons
(k) Freebairn Recreation reserve	NA	to fund the ongoing asset management of the FRC
(l) Short Stay Accommodation reserve	30/06/2023	to fund the construction of short stay accommodation units at the caravan park

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

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	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	Adopted by council annually	When taxable event occurs	Not applicable	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	Adopted by council annually	When taxable event occurs	Not applicable	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	48,362	45,269	43,961
General purpose funding	2,268,588	2,137,994	2,103,447
Law, order, public safety	7,200	5,934	8,400
Health	0	7,898	0
Education and welfare	313,000	250,286	190,500
Housing	122,851	124,761	110,298
Community amenities	109,980	104,591	101,224
Recreation and culture	235,070	239,491	219,999
Transport	48,680	323,310	289,376
Economic services	1,195,877	994,502	444,440
Other property and services	138,671	270,674	121,330
	4,488,279	4,504,710	3,632,975
Operating grants, subsidies and contributions			
General purpose funding	550,000	2,933,269	950,000
Law, order, public safety	25,000	44,377	32,000
Health	0	0	50,000
Education and welfare	66,500	66,865	0
Transport	243,626	229,474	202,180
Economic services	108,311	108,320	300,000
	993,437	3,382,305	1,534,180
Non-operating grants, subsidies and contributions			
General purpose funding	770,000	775,222	1,544,591
Recreation and culture	48,000	416,000	130,000
Transport	5,342,263	3,387,136	3,909,110
Economic services	50,000	386,287	300,000
	6,210,263	4,964,645	5,883,701
Total Income	11,691,979	12,851,660	11,050,856
Expenses			
Governance	(300,919)	(242,853)	(252,303)
General purpose funding	(98,588)	(102,065)	(107,884)
Law, order, public safety	(202,392)	(168,597)	(152,521)
Health	(129,750)	(125,351)	(122,525)
Education and welfare	(444,663)	(332,743)	(321,635)
Housing	(169,257)	(117,822)	(232,703)
Community amenities	(368,774)	(348,172)	(367,345)
Recreation and culture	(1,254,197)	(1,182,396)	(1,318,671)
Transport	(3,795,772)	(3,802,492)	(3,376,832)
Economic services	(1,790,077)	(1,414,128)	(1,104,365)
Other property and services	(117,645)	(158,458)	(78,192)
Total expenses	(8,672,034)	(7,995,077)	(7,434,976)
Net result for the period	3,019,945	4,856,583	3,615,880

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	69,744	8,010	6,400
- Other funds	4,000	2,530	4,000
Other interest revenue (refer note 2(b))	4,600	5,805	4,242
	78,344	16,345	14,642
(b) Other revenue			
Reimbursements and recoveries	147,344	429,431	131,361
	147,344	429,431	131,361
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	40,000	96,400	30,000
Other services	6,000	4,200	0
	46,000	100,600	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	36,259	35,917	39,464
Other	0	516	
	36,259	36,433	39,464
(e) Write offs			
General rate	9,823	10,354	11,100
	9,823	10,354	11,100

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Grant Robins			
President's allowance	7,000	5,288	0
Deputy President's allowance	0	450	1,800
Meeting attendance fees	4,620	4,410	3,040
	11,620	10,148	4,840
Cr Bradley Smoker			
Deputy President's allowance	1,750	1,325	0
Meeting attendance fees	2,310	2,520	3,040
	4,060	3,845	3,040
Cr Barry West			
President's allowance	0	1,788	7,150
Meeting attendance fees	2,310	2,730	4,730
Travel and accommodation expenses	320	213	650
	2,630	4,731	12,530
Cr Roberta Bowey			
Meeting attendance fees	2,310	2,520	3,040
Travel and accommodation expenses	200	337	200
	2,510	2,857	3,240
Cr Troy Gangell			
Meeting attendance fees	2,310	1,680	0
	2,310	1,680	0
Cr Michael Lucchesi			
Meeting attendance fees	2,310	2,100	3,040
Travel and accommodation expenses	320	236	550
	2,630	2,336	3,590
Cr Clinton Mullan			
Meeting attendance fees	2,310	1,890	0
Travel and accommodation expenses	641	426	
	2,951	2,316	0
Cr Jarron Noble			
Meeting attendance fees	2,310	2,520	3,040
Travel and accommodation expenses	130	106	200
	2,440	2,626	3,240
Cr Lucia Varone			
Meeting attendance fees	2,310	2,310	3,040
Travel and accommodation expenses	1,962	1,740	2,550
	4,272	4,050	5,590
Cr Rodney Duckworth			
Meeting attendance fees	0	630	3,045
Travel and accommodation expenses	0	102	650
	0	732	3,695
Total Elected Member Remuneration	35,423	35,321	39,765
President's allowance	7,000	7,076	7,150
Deputy President's allowance	1,750	1,775	1,800
Meeting attendance fees	23,100	23,310	26,015
Travel and accommodation expenses	3,573	3,160	4,800
	35,423	35,321	39,765

13 TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Housing Bonds	20,110			20,110
Rates	16,774			16,774
Miscellaneous	9,841			9,841
Trip Fund	52,887			52,887
Kulin Hockey Club	15,486			15,486
Colts Carnival Court Resurfacing	40,000			40,000
	155,098	0	0	155,098

14 FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	0	66	50
General purpose funding	3,650	35,221	2,100
Law, order, public safety	2,600	1,934	2,400
Health		2,138	0
Education and welfare	301,000	240,970	182,500
Housing	122,601	122,970	110,048
Community amenities	108,780	103,718	98,024
Recreation and culture	220,584	234,884	202,999
Economic services	1,179,877	950,282	643,440
Other property and services	84,925	204,192	80,830
	2,024,017	1,896,375	1,322,391

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

GENERAL COMPLIANCE CHECKLIST JUNE 2022

Class	Task	Date	Frequency	Detail	Yes/No
Governance	IntPlan - Corporate Business Plan Quarterly Report	31/08/2022	Quarterly	Review CPB actions and report to Council meeting	-
Governance	Elections	1/06/202	Biannual	Calculate dates for various activities associated with Election and enter into Outlook	N/A
Governance	Varley Progress Association Cropping Lease	30/06/2030		Lease of 230ha expires 30 June 2030 - to be reviewed 6 months prior	N/A
Governance	Risk Management Report	30/06/2022	Annual	Risk Management report to Council	-
Governance	Commence Disability Access and Inclusion Plan review	31/07/2022	Annual	Review and report as required - Online report required in July - do information gathering on prescribed information DS Act 1993 s.29(4)r8	No – Due 29/7
Governance	EEO Report review	1/07/2022	Annual	Report to be prepared and submitted On-line by 30th June (as indicated by PSC)	Done – Taryn completed
Governance/CEO	Annual Report CCC	31/07/2022	Annual	Prepare Annual CCC report on any reports made in past financial year - Due July On-line options - watch for email	-
Governance/SAO	Council Photo	June	Bi-annual	Take photo of current Council	TBC
Governance /CEO	CEO Probationary period Performance review	19/12/2022	Annual	Council Report consider CEO Performance Review	-
CEO	Strategic Community Plan	30/06/2022		Strategically reviewed 2 years from when adopted (due 30 June 2022)	Advertised in update 26 th June 22
Governance/CEO	Audit Committee to Meet Quarterly	June	Quarterly	Include agenda for June Council Meeting	Meeting in July 2022
CEO	LEMAC Meeting - June Dec	30/06/2022	Twice Year	LEMAC Meeting	Done - June
Governance/CEO	Delegation Review	01/06/22	Annual	CEO to confirm in writing to employees Delegations approved by Council for each year	Done
CEO/WM	RRG Direct Grant Payments	July	Annual	Councils to provide Certificate of Completion for financial year plus tax invoice without GST for 18/19 funds.	Done
DCEO/CEO	Report Staffing changes and Wages Review for Budget	30/06/2022	Annual	Report staffing changes and complete Salaries and Wages projections incorporating changes to Council for consideration in Budget	Yes
Finance	Prepare Budget in AAS27 Format for August meeting	1/07/2022	Annual	Commence loading AAS27 numbers for Budget	Yes
Finance	Reserve Fund Budgeted Transfers	1/06/2022	Annual	Transfer before 30 June	Yes
Finance	CPI Update	1/06/2022	Annual	Advise managers re what CPI estimates to use for Budget programmes and carry over projects for Budget calculations	Yes
Finance	Private Works charges	1/06/2022	Annual	Check revenue against expenses for each private works carried out to review estimation process (and that accounts have been sent for each job!)	Yes

GENERAL COMPLIANCE CHECKLIST JUNE 2022

Finance	Petty Cash & Other Advances Recoup	30/06/2022	Annual	Recoup prior to closing off Accounts to ensure all expenditure is included in Accounts and avoid accruals	Yes
Finance	Draft Budget to Council				Yes
SFO	Workers Compensation Wages Declaration	1/03/2022	Annual	Remind Staff when completing declaration of wages paid, exclude wages paid for workers compensation	This should be in July each year
SFO	DrumMuster	1/06/2022	Annual	Submit annual DrumMuster Reimbursement Claim	No – to be checked in July
SFO	Check Recurrent Debtors		6 months		Yes
SFO	Fuel Account Holders	31/01/22	Monthly	Invoice account holders from monthly fuel from Fuel Facility	Yes
SFO	Rate Notices	1/02/2022	Annual	Check stock of rate notices for next year - reprint as required. Revise information on reverse, update as necessary before ordering.	Yes – Notices ordered
SFO	Water Usage Charges	Monthly	Monthly	Issue invoices for Water Standpipe Consumption	Yes
WM	Road Construction & Maintenance Review	01/06/22	Monthly	Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council	Ongoing
WM	Occupational Health Safety Meeting	31/06/2022	Quarterly	Occ Health Safety Committee meeting - review all incidents accidents and commence 1/2 yearly inspections - make recommendations for Budget	September
WM	Smoke Alarms	June	Annual	Shire Housing - RCD testing and smoke alarm testing required annually by electrician - use Mullan Electrics (retirement homes & shire)	Done
Tourism/CRC	Tourism Marketing Plan	1/06/2022	Annual	Tourism/Projects Officer to develop annual Tourism Activities and Marketing Plan	Ongoing
CRC	Action Plan	1/06/2022		Submit to DRD by 30 June	N/A
CRC	Conduct staff performance reviews and report to CEO	30/06/2022	6 monthly		N/A – No Staff
CRC	Updating of Town Notice Board/Website		Weekly		Ongoing
CDO	Kulin Child Care Centre budget to council	1/06/2022	Annual		Complete
CDO	Kulin CCC Staff Reviews	30/06/2022	Biannual		No

GENERAL COMPLIANCE CHECKLIST JUNE 2022

CDO	Kulin CCC Annual Service Fee	1/06/2022	Annual	Fee to be paid to Dept. Local Government & Communities. Due 1 July each year.	Yes
FRC	Final EOY Stocktake	30/06/2022	Annual	Report to DCEO	Completed