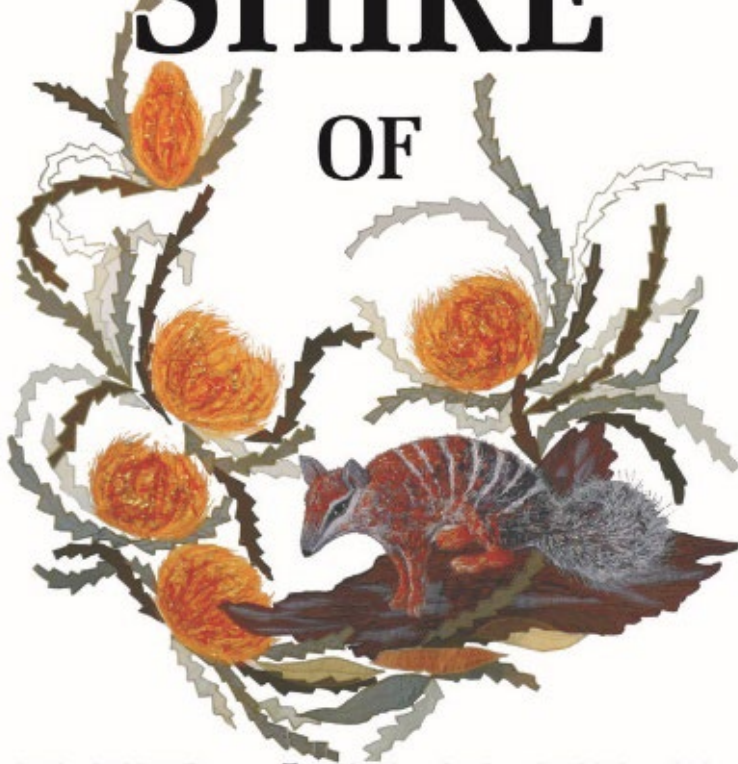


SHIRE OF CUBALLING

The coat of arms of the Shire of Cuballing is a circular emblem. It features a central illustration of a fox and its cub, both rendered in a detailed, textured style. The fox is standing and looking towards the left, while the cub is positioned behind it, also looking left. The animals are surrounded by several large, orange, spherical flowers, likely waratahs, which are attached to dark, leafy branches. The entire emblem is set against a light background.

SHIRE OF CUBALLING

Budget

For the Year Ended 30 June 2024

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A progressive, diverse and caring community, with access to modern services and infrastructure, in a unique part of the world.

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,417,951	1,409,045	1,378,840
Grants, subsidies and contributions	11	476,885	1,527,727	441,431
Fees and charges	15	367,691	363,382	149,696
Interest revenue	12(a)	83,550	47,151	11,300
Other revenue	12(b)	88,270	41,852	42,930
		2,434,347	3,389,157	2,024,197
Expenses				
Employee costs		(1,086,640)	(946,844)	(1,103,795)
Materials and contracts		(1,201,509)	(877,674)	(1,006,927)
Utility charges		(180,803)	(162,427)	(62,635)
Depreciation	6	(2,277,131)	(2,209,250)	(2,035,605)
Finance costs	12(d)	(52,020)	(38,444)	(47,954)
Insurance		(226,979)	(175,136)	(161,952)
Other expenditure		(76,245)	(64,013)	(61,810)
		(5,101,327)	(4,473,788)	(4,480,678)
		(2,666,980)	(1,084,631)	(2,456,481)
Capital grants, subsidies and contributions	11	3,379,313	4,149,723	3,801,877
Profit on asset disposals	5	5,137	21,327	0
Loss on asset disposals		(10,840)	(64,671)	(145,513)
		3,373,610	4,106,379	3,656,364
Net result for the period		706,630	3,021,748	1,199,883
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		706,630	3,021,748	1,199,883

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

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		1,417,951	1,397,842	1,378,840
Grants, subsidies and contributions		626,885	1,393,239	441,431
Fees and charges		367,691	363,382	149,696
Interest revenue		83,550	47,151	11,300
Goods and services tax received		200,000	473,045	0
Other revenue		88,270	41,852	42,930
		2,784,347	3,716,511	2,024,197
Payments				
Employee costs		(1,086,640)	(696,190)	(1,103,795)
Materials and contracts		(740,558)	(1,101,911)	(1,006,927)
Utility charges		(180,803)	(162,427)	(62,635)
Finance costs		(52,020)	(40,315)	(47,954)
Insurance		(226,979)	(175,136)	(161,952)
Goods and services tax paid		0	(707,207)	0
Other expenditure		(76,245)	(64,013)	(61,810)
		(2,363,245)	(2,947,199)	(2,445,073)
Net cash provided by (used in) operating activities	4	421,102	769,312	(420,876)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,071,484)	(2,064,770)	(2,881,472)
Payments for construction of infrastructure	5(b)	(3,808,560)	(3,954,490)	(3,675,451)
Capital grants, subsidies and contributions		3,282,747	3,552,065	3,801,877
Proceeds from sale of property, plant and equipment	5(a)	75,955	308,079	250,000
Net cash provided by (used in) investing activities		(1,521,342)	(2,159,116)	(2,505,046)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(164,504)	(84,310)	(124,980)
Proceeds from new borrowings	7(a)	250,000	407,025	440,000
Net cash provided by (used in) financing activities		83,496	322,715	315,020
Net increase (decrease) in cash held		(1,016,744)	(1,067,089)	(2,610,902)
Cash at beginning of year		1,940,452	3,007,541	3,077,832
Cash and cash equivalents at the end of the year	4	923,708	1,940,452	466,930

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
General rates	2(a)	\$ 1,417,338	\$ 1,408,478	\$ 1,378,840
Rates excluding general rates	2(a)	613	567	0
Grants, subsidies and contributions	11	476,885	1,527,727	441,431
Fees and charges	15	367,691	363,382	149,696
Interest revenue	12(a)	83,550	47,151	11,300
Other revenue	12(b)	88,270	41,852	42,930
Profit on asset disposals	5	5,137	21,327	0
		2,439,484	3,410,484	2,024,197

Expenditure from operating activities

Employee costs		(1,086,640)	(946,844)	(1,103,795)
Materials and contracts		(1,201,509)	(877,674)	(1,006,927)
Utility charges		(180,803)	(162,427)	(62,635)
Depreciation	6	(2,277,131)	(2,209,250)	(2,035,605)
Finance costs	12(d)	(52,020)	(38,444)	(47,954)
Insurance		(226,979)	(175,136)	(161,952)
Other expenditure		(76,245)	(64,013)	(61,810)
Loss on asset disposals	5	(10,840)	(64,671)	(145,513)
		(5,112,167)	(4,538,459)	(4,626,191)

Non-cash amounts excluded from operating activities

	3(b)	2,282,834	2,252,594	2,181,118
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	11	3,379,313	4,149,723	3,801,877
Proceeds from disposal of assets	5	75,955	308,079	250,000
		3,455,268	4,457,802	4,051,877

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,071,484)	(2,064,770)	(2,881,472)
Payments for construction of infrastructure	5(b)	(3,808,560)	(3,954,490)	(3,675,451)
		(4,880,044)	(6,019,260)	(6,556,923)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	250,000	407,025	440,000
Transfers from reserve accounts	9(a)	0	442,943	444,887
		250,000	849,968	884,887

Outflows from financing activities

Repayment of borrowings	7(a)	(164,504)	(84,310)	(124,980)
Payments for principal portion of lease liabilities	8	(2,000)	0	0
Transfers to reserve accounts	9(a)	(48,921)	(12,892)	(14,245)
		(215,425)	(97,202)	(139,225)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

	3	1,805,569	1,489,642	2,204,687
Amount attributable to operating activities		(389,849)	1,124,619	(420,876)
Amount attributable to investing activities		(1,424,776)	(1,561,458)	(2,505,046)
Amount attributable to financing activities		34,575	752,766	745,662

Surplus or deficit at the end of the financial year

	3	25,519	1,805,569	24,427
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This statement is to be read in conjunction with the accompanying notes.

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

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

The local government reporting entity

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

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

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Townsite	Gross rental valuation	0.086238	172	2,564,739	221,178	3,000	0	224,178	229,838	229,838
Rural	Unimproved valuation	0.005788	190	191,049,931	1,105,797	0	0	1,105,797	1,012,792	1,012,791
Mining	Unimproved valuation	0.005788	0	0	0	0	0	0	0	0
Total general rates			362	193,614,670	1,326,975	3,000	0	1,329,975	1,242,630	1,242,629
		Minimum								
(ii) Minimum payment		\$								
Townsite	Gross rental valuation	900	157	865,325	141,300	0	0	141,300	107,586	107,586
Rural	Unimproved valuation	1,215	146	18,557,769	177,390	0	0	177,390	174,375	174,625
Mining	Unimproved valuation	1,215	2	5,361	2,430	0	0	2,430	0	0
Total minimum payments			305	19,428,455	321,120	0	0	321,120	281,961	282,211
Total general rates and minimum payments			667	213,043,125	1,648,095	3,000	0	1,651,095	1,524,591	1,524,840
(iv) Ex-gratia rates										
CBH Group		N/A	1	N/A	613	0	0	613	567	0
Total ex-gratia rates			1	0	613	0	0	613	567	0
					1,648,708	3,000	0	1,651,708	1,525,158	1,524,840
Discounts (Refer note 2(d))					0	0	0	(100,000)	(97,138)	(95,000)
Waivers or Concessions (Refer note 2(e))					0	0	0	(133,757)	(18,975)	(51,000)
Total rates					1,648,708	3,000	0	1,417,951	1,409,045	1,378,840

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment

Option 2 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option 1				
Single full payment	29/09/2023	N/A	N/A	5.00%
Option 2				
First instalment	29/09/2023	30	N/A	N/A
Second instalment	29/11/2023	N/A	5.00%	5.00%
Third instalment	29/01/2024	N/A	5.00%	5.00%
Fourth instalment	29/03/2024	N/A	5.00%	5.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	2,080	1,500
Instalment plan interest earned	1,500	1,533	800
Unpaid rates and service charge interest earned	8,129	8,722	5,000
	11,629	12,335	7,300

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
		%	\$	\$	\$	\$	
Discount applied to all rate classes	Rate	8.00%	Various	100,000	97,138	95,000	A discount of 8% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 35 days after the date of service appearing on the rates notice.
				100,000	97,138	95,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			%	\$	\$	\$	\$		
Rates write offs	Rate	Waiver	N/A	Various	132,757	18,284	50,000	Rates written off after all other attempts to recover the outstanding funds have been exhausted.	To accurately reflect the amount of outstanding rates recoverable.
Financial Hardship Subsidy	Rate	Concession	N/A	Various	1,000	691	1,000	Ratepayers that can demonstrate financial hardship.	Provide support to ratepayers in the community experiencing financial difficulties.
					133,757	18,975	51,000		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Lease liabilities
 Long term borrowings
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	923,708	1,940,452	468,430
	338,167	688,167	296,945
	13,432	13,432	5,000
	0	210,951	
	1,275,307	2,853,002	770,375
	(552,841)	(302,841)	(17,247)
	0	(96,566)	
8	(2,000)	(2,000)	(1,500)
7	(215,543)	(164,504)	(1,280,592)
	(270,754)	(270,754)	(260,766)
	0	0	(72,424)
	(1,041,138)	(836,665)	(1,632,529)
	234,169	2,016,337	(862,154)
3(c)	(208,650)	(210,768)	921,000
	25,519	1,805,569	24,427

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

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(5,137)	(21,327)	0
5	10,840	64,671	145,513
6	2,277,131	2,209,250	2,035,605
	2,282,834	2,252,594	2,181,118

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

Adjustments to net current assets

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

Total adjustments to net current assets

9	(696,947)	(648,026)	(647,164)
	215,543	164,504	1,280,592
	2,000	2,000	1,500
	270,754	270,754	286,072
	(208,650)	(210,768)	921,000

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		226,761	1,292,425	(609,377)
Term deposits		696,947	648,027	1,077,807
Total cash and cash equivalents		923,708	1,940,452	468,430
Held as				
- Unrestricted cash and cash equivalents	3(a)	226,761	1,195,860	(178,734)
- Restricted cash and cash equivalents	3(a)	696,947	744,592	647,164
		923,708	1,940,452	468,430
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		696,947	744,592	647,164
		696,947	744,592	647,164
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	696,947	648,026	647,164
Unspent capital grants, subsidies and contribution liabilities		0	96,566	
		696,947	744,592	647,164
Reconciliation of net cash provided by operating activities to net result				
Net result		706,630	3,021,748	1,199,883
Depreciation	6	2,277,131	2,209,250	2,035,605
(Profit)/loss on sale of asset	5	5,703	43,344	145,513
(Increase)/decrease in receivables		350,000	(379,853)	0
(Increase)/decrease in other assets		210,951	(210,951)	0
Increase/(decrease) in payables		250,000	235,497	0
Increase/(decrease) in unspent capital grants		(96,566)	(597,658)	0
Capital grants, subsidies and contributions		(3,282,747)	(3,552,065)	(3,801,877)
Net cash from operating activities		421,102	769,312	(420,876)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	250,000	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	1,242,753	0	0	0	0	0	0	0
Buildings - specialised	485,316	0	0	0	0	0	0	0	2,007,255	0	0	0
Furniture and equipment	20,000	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	316,168	81,658	75,955	(5,703)	822,017	351,423	308,079	(43,344)	874,217	395,513	250,000	(145,513)
Total	1,071,484	81,658	75,955	(5,703)	2,064,770	351,423	308,079	(43,344)	2,881,472	395,513	250,000	(145,513)
(b) Infrastructure												
Infrastructure - roads & footpaths	3,733,560	0	0	0	3,776,304	0	0	0	3,580,451	0	0	0
Infrastructure - bridges	40,000	0	0	0	34,492	0	0	0	55,000	0	0	0
Infrastructure - parks, ovals & playgrounds	25,000	0	0	0	26,316	0	0	0	0	0	0	0
Infrastructure - other	10,000	0	0	0	117,378	0	0	0	40,000	0	0	0
Total	3,808,560	0	0	0	3,954,490	0	0	0	3,675,451	0	0	0
(c) Right of Use Assets												
Right of use - buildings	0	0	0	0	6,000	0	0	0	0	0	0	0
Total	0	0	0	0	6,000	0	0	0	0	0	0	0
Total	4,880,044	81,658	75,955	(5,703)	6,025,260	351,423	308,079	(43,344)	6,556,923	395,513	250,000	(145,513)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads & footpaths
Infrastructure - bridges
Infrastructure - recreation
Infrastructure - parks, ovals & playgrounds
Infrastructure - other
Right of use - buildings

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - specialised	160,360	129,291	104,482
Furniture and equipment	1,710	1,710	5,861
Plant and equipment	281,354	325,008	257,800
Infrastructure - roads & footpaths	1,575,108	1,499,582	1,498,215
Infrastructure - bridges	123,068	122,378	110,990
Infrastructure - recreation	36,464	36,464	32,070
Infrastructure - parks, ovals & playgrounds	28,476	27,161	13,000
Infrastructure - other	33,415	30,481	13,187
Right of use - buildings	37,176	37,175	0
Total	2,277,131	2,209,250	2,035,605
Governance	32,419	32,419	18,161
Law, order, public safety	70,299	70,299	59,700
Housing	10,516	10,516	7,800
Community amenities	23,761	23,761	14,240
Recreation and culture	213,897	178,577	109,430
Transport	1,713,337	1,637,121	1,626,654
Economic services	4,282	4,282	3,620
Other property and services	208,620	252,275	196,000
Total	2,277,131	2,209,250	2,035,605

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised	30 to 50 Years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads & footpaths	20 to 50 years
Infrastructure - bridges	50 Years
Infrastructure - recreation	20 to 50 years
Infrastructure - parks, ovals & playground	20 to 50 years
Infrastructure - other	20 to 50 years
Right of use - buildings	As per remaining life of asset

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23	
				Principal	Budget	Budget	Principal	Actual		Actual	Actual	Actual	Budget		Budget	Budget	Principal	Principal	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Lot 74 Austral St	64	WATC	2.18%	100,111	0	(15,798)	84,313	(2,087)	115,572	0	(15,461)	100,111	(1,670)	115,572	0	(15,460)	100,112	(2,424)	
Aged Persons Housing	65	WATC	4.55%	781,151	0	(72,017)	709,134	(34,724)	850,000	0	(68,849)	781,151	(36,774)	850,000	0	(68,849)	781,151	(37,891)	
Grader	67	WATC	3.92%	407,025	0	(76,689)	330,336	(15,209)	0	407,025	0	407,025	0	0	440,000	(40,671)	399,329	(7,639)	
Industrial Land	68	WATC	6.00%	0	250,000	0	250,000	0	0	0	0	0	0	0	0	0	0	0	0
				1,288,287	250,000	(164,504)	1,373,783	(52,020)	965,572	407,025	(84,310)	1,288,287	(38,444)	965,572	440,000	(124,980)	1,280,592	(47,954)	

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

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Industrial Land	WATC	Fixed	5	6.00%	\$ 250,000	\$ 46,746	\$ 250,000	\$ 0
					250,000	46,746	250,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	400,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	(7,829)	0
Total amount of credit unused	430,000	122,171	130,000
Loan facilities			
Loan facilities in use at balance date	1,373,783	1,288,287	1,280,592

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23	
					Lease Principal 1 July 2023	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments		Actual Principal 1 July 2022	Actual New Leases	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2023		Actual Lease Interest repayments	Actual Lease Principal 1 July 2022	Budget New Leases	Budget Lease Principal repayments	Lease Principal outstanding 30 June 2023
Springhill Dam	N/A	Linton Park Farms	N/A	3 Years	\$ 6,000	\$ 0	\$ (2,000)	\$ 4,000	\$ 0	\$ 0	\$ 6,000	\$ 0	\$ 6,000	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 1,500	\$ 0	\$ 0
					6,000	0	(2,000)	4,000	0	0	6,000	0	6,000	0	0	1,500	0	1,500	0	0

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements	289,812	11,592	0	301,404	286,388	3,424	0	289,812	286,314	1,067	0	287,381
(b) Plant and Equipment	5,106	23,204	0	28,310	341,028	4,078	(340,000)	5,106	340,942	1,960	(340,000)	2,902
(c) Administration Building and IT and Office Equipment	9,270	371	0	9,641	9,160	110	0	9,270	9,157	32	0	9,189
(d) Housing Reserve	79,491	3,180	0	82,671	98,315	1,176	(20,000)	79,491	98,291	367	(20,000)	78,658
(e) Recreation & Community Facility	97,430	3,897	0	101,327	178,242	2,131	(82,943)	97,430	178,197	792	(84,887)	94,102
(f) Refuse Site	46,015	1,841	0	47,856	45,471	544	0	46,015	45,460	205	0	45,665
(g) Equestrian	4,974	199	0	5,173	4,915	59	0	4,974	4,914	5,295	0	10,209
(h) Standpipe Maintenance	4,149	166	0	4,315	4,100	49	0	4,149	4,099	20	0	4,119
(i) Road and Bridges	106,394	4,256	0	110,650	105,137	1,257	0	106,394	105,111	486	0	105,597
(j) Community and Sporting Club	5,385	215	0	5,600	5,321	64	0	5,385	5,321	4,021	0	9,342
	648,026	48,921	0	696,947	1,078,077	12,892	(442,943)	648,026	1,077,806	14,245	(444,887)	647,164

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements	As Required	To be used to fund employee entitlements.
(b) Plant and Equipment	As Required	To be used to maintain and fund plant replacement program.
(c) Administration Building and IT and Office Equipment	As Required	To be used to maintain the administration building and replacement of office equipment
(d) Housing Reserve	As Required	To be used to fund maintenance or construction of new housing.
(e) Recreation & Community Facility	As Required	To be used to upgrade the oval and associated facilities.
(f) Refuse Site	As Required	To be used to fund the upgrade of the refuse sites.
(g) Equestrian	As Required	To be used to maintain and upkeep the equestrian centre.
(h) Standpipe Maintenance	As Required	To be used to maintain and upkeep the standpipe network.
(i) Road and Bridges	As Required	To be used to maintain and fund road and bridge projects through the district.
(j) Community and Sporting Club	As Required	To be used to fund Community and Sporting Club Small Grants (LEAP)

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

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

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Complete Council meetings, Complete all Administration activities, Lobby other levels of government to support the aims of the Shire of Cuballing.

General purpose funding

Rates, general purpose government grants and interest revenue

Manage Rates and collection. Maintain Property Data.

Law, order, public safety

Supervision of various local laws, fire prevention, emergency services and animal control.

Provide a visiting ranger service.
 Support Cuballing Popanyinning Volunteer Bush Fire Brigade.
 Complete fire prevention activities.
 Provide bushfire response activities.
 Oversee local emergency management planning.

Health

Inspections of septic tanks and food control

Inspect food premises.

Education and welfare

Support school activities

Provide activities of support of local schools

Housing

Provision and maintenance of staff housing

Provide 2 staff houses

Community amenities

Operation of refuse sites, noise control and administration of Town Planning Scheme

Operate Cuballing transfer station
 Operate Popanyinning transfer station
 Provide kerbside waste & recycling services
 Provide town planning approvals
 Complete town planning enforcement
 Complete town planning amendments and reviews
 Provide Cuballing cemetery
 Provide Popanyinning cemetery

Recreation and culture

Maintenance of halls, recreation centre and various reserves. Support library services in Narrogin.

Maintain halls & Civic buildings.
 Maintain parks & gardens
 Provide Cuballing Recreation centre & oval
 Manage lease of Dryandra Equestrian Centre

Transport

Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance.

Maintain and protect local environmentally significant areas.
 Maintain council roads and footpaths.
 Provide vehicle licencing agency services.

Economic services

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

Control of noxious weeds on council property.
 Support Dryandra Country Visitors Centre
 Provide Drum Muster Service
 Promote the Shire of Cuballing
 Provide building registration services to the Shire of Cuballing
 Provide potable water sales
 Inspect swimming pools

Other property and services

Private works operation, plant repairs and operation costs.

Compare private civil construction works

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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	6,520	28,717	2,450
General purpose funding	1,519,501	1,474,805	1,402,130
Law, order, public safety	4,450	4,896	3,750
Health	300	1,526	800
Education and welfare	55,200	0	0
Housing	0	0	4,680
Community amenities	102,133	102,743	81,461
Recreation and culture	65,008	10,793	8,245
Transport	10,637	11,176	10,250
Economic services	158,850	210,088	34,000
Other property and services	40,000	38,013	35,000
	1,962,599	1,882,757	1,582,766
Grants, subsidies and contributions			
General purpose funding	117,254	834,462	131,532
Law, order, public safety	124,591	72,442	78,997
Education and welfare	6,120	0	2,500
Recreation and culture	34,000	17,068	17,000
Transport	174,920	576,018	196,702
Economic services	0	7,500	4,700
Other property and services	20,000	20,237	10,000
	476,885	1,527,727	441,431
Capital grants, subsidies and contributions			
General purpose funding	167,413	371,652	0
Education and welfare	0	694,224	0
Transport	3,211,900	3,083,847	3,058,573
Other property and services	0	0	743,304
	3,379,313	4,149,723	3,801,877
Total Income	5,818,797	7,560,207	5,826,074
Expenses			
Governance	(215,316)	(156,877)	(162,310)
General purpose funding	(115,547)	(106,140)	(83,500)
Law, order, public safety	(328,951)	(226,445)	(214,196)
Health	(64,521)	(56,001)	(46,880)
Education and welfare	(80,210)	(62,219)	(44,492)
Housing	(45,265)	(35,613)	(40,860)
Community amenities	(425,101)	(409,537)	(360,182)
Recreation and culture	(642,711)	(514,380)	(432,264)
Transport	(2,858,495)	(2,553,181)	(3,172,256)
Economic services	(303,601)	(335,510)	(37,751)
Other property and services	(32,449)	(82,556)	(31,500)
Total expenses	(5,112,167)	(4,538,459)	(4,626,191)
Net result for the period	706,630	3,021,748	1,199,883

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

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	48,921	12,891	5,000
- Other funds	25,000	24,005	500
Other interest revenue	9,629	10,255	5,800
	83,550	47,151	11,300
(b) Other revenue			
Reimbursements and recoveries	88,270	41,852	42,930
	88,270	41,852	42,930
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	28,000	23,200	18,720
Other services	7,500	0	0
	35,500	23,200	18,720
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	52,020	38,444	47,954
	52,020	38,444	47,954

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

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Councillor E Dowling			
President's allowance	10,000	8,200	8,200
Meeting attendance fees	2,860	2,380	2,860
Annual allowance for ICT expenses	500	750	500
Travel and accommodation expenses	1,500	0	100
	14,860	11,330	11,660
Councillor R Harris			
Deputy President's allowance	2,500	2,050	2,050
Meeting attendance fees	2,080	2,120	2,080
Annual allowance for ICT expenses	500	750	500
Travel and accommodation expenses	500	0	100
	5,580	4,920	4,730
Councillor D Bradford			
Meeting attendance fees	2,080	1,560	2,080
Annual allowance for ICT expenses	500	750	500
Travel and accommodation expenses	200	0	100
	2,780	2,310	2,680
Councillor J Christensen			
Meeting attendance fees	2,080	1,880	2,080
Annual allowance for ICT expenses	500	750	500
Travel and accommodation expenses	200	0	100
	2,780	2,630	2,680
Councillor A Kowald			
Meeting attendance fees	2,080	1,020	2,080
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	200	0	100
	2,780	1,270	2,680
Councillor P Dowdell			
Meeting attendance fees	2,080	960	2,080
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	100	59	100
	2,680	1,269	2,680
Councillor - Vacant			
Meeting attendance fees	1,780	0	0
Annual allowance for ICT expenses	500	0	0
Travel and accommodation expenses	100	0	0
	2,380	0	0
Total Elected Member Remuneration	33,840	23,729	27,110
President's allowance	10,000	8,200	8,200
Deputy President's allowance	2,500	2,050	2,050
Meeting attendance fees	15,040	9,920	13,260
Annual allowance for ICT expenses	3,500	3,500	3,000
Travel and accommodation expenses	2,800	59	600
	33,840	23,729	27,110

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

14. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	55,265	300,000	(355,265)	0
	55,465	300,000	(355,265)	200

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

15. FEES AND CHARGES

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
By Program:			
Governance	1,750	4,297	1,450
General purpose funding	3,000	16,529	2,990
Law, order, public safety	4,450	4,896	3,750
Health	300	1,526	800
Education and welfare	55,200	0	0
Community amenities	102,133	102,743	81,461
Recreation and culture	25,008	10,048	8,245
Transport	2,000	1,629	2,000
Economic services	158,850	210,088	34,000
Other property and services	15,000	11,626	15,000
	367,691	363,382	149,696

STATEMENT OF FINANCIAL ACTIVITY
2023/24 BUDGET TEMPLATE

BY NATURE OR TYPE

	22/23 Budget \$	23/24 Budget \$	22/23 Actual \$	Variance \$
Opening Funding Surplus (Deficit)	1,489,639	1,805,569	1,489,639	315,930
Revenue from operating activities				
Rates	1,426,605	1,417,951	1,409,045	8,906
Operating Grants, Subsidies and Contributions	538,115	476,885	1,527,727	(1,050,842)
Fees and Charges	211,524	367,691	363,382	4,309
Interest Earnings	28,496	83,550	47,151	36,399
Other Revenue	38,250	88,270	41,852	46,418
Profit on Disposal of Assets	8,833	5,138	21,327	(16,190)
	2,251,823	2,439,484	3,410,484	(971,000)
Expenditure from operating activities				
Employee Costs	(1,165,063)	(1,086,640)	(946,844)	(139,796)
Materials and Contracts	(1,004,414)	(1,201,509)	(877,674)	(323,836)
Utility Charges	(106,246)	(180,803)	(162,427)	(18,376)
Depreciation on Non-Current Assets	(2,035,605)	(2,277,131)	(2,209,250)	(67,880)
Interest Expenses	(47,954)	(52,020)	(38,444)	(13,575)
Insurance Expenses	(178,687)	(226,979)	(175,136)	(51,843)
Other Expenditure	(67,719)	(76,245)	(64,013)	(12,232)
Loss on Disposal of Assets	(116,000)	(10,840)	(64,671)	53,831
	(4,721,688)	(5,112,167)	(4,538,460)	(573,707)
Operating activities excluded from budget				
Add back Depreciation	2,035,605	2,277,131	2,209,250	67,880
Adjust (Profit)/Loss on Asset Disposal	107,167	5,702	43,344	(37,641)
Change in Accounting Policies	0		0	0
Amount attributable to operating activities	(327,093)	(389,850)	1,124,618	(1,514,468)
Investing activities				
Non-operating grants, subsidies and contributions	4,726,749	3,379,313	4,149,723	(770,410)
Proceeds from Disposal of Assets	308,079	75,955	308,079	(232,125)
Capital acquisitions	(6,764,149)	(4,880,044)	(6,019,259)	1,139,216
Amount attributable to investing activities	(1,729,321)	(1,424,776)	(1,561,456)	136,681
Financing Activities				
Proceeds from New Debentures	407,025	250,000	407,025	(157,025)
Repayment of Debentures	(124,980)	(164,504)	(84,310)	(80,194)
Repayment of Leases	0	(2,000)	0	(2,000)
Transfer (to) Reserves	(135,731)	(48,921)	(12,891)	(491,864)
Transfer from Reserves	444,887	0	442,943	
Amount attributable to financing activities	591,201	34,575	752,768	(731,083)
Closing Funding Surplus (Deficit)	24,426	25,519	1,805,569	(1,792,940)

Shire of Cuballing

2023/24 Budget Workbook - Operating & Capital

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
Rate Revenue						
03110	Income - Unimproved		8% rate increase	1,012,791.00	1,105,797.00	1,012,791.64
03120	Income - Gross Rental Value Rates		8% rate increase	229,838.00	221,178.00	229,838.00
03130	Income - Minimum Unimproved		8% rate increase	174,375.00	179,820.00	174,375.00
03131	Income - Minimum Gross Rental Value		8% rate increase	107,586.00	141,300.00	107,586.00
03141	Income - Interim Rates - GRV			250.00	3,000.00	(0.26)
03160	Income - Penalty Interest Raised on Rates			5,000.00	8,129.00	8,721.58
03162	Income - Rates Written-off			(97.00)	(132,757.00)	(18,283.65)
03164	Income - Instalment Interest Received			800.00	1,500.00	1,532.62
03165	Income - Rates Administration Fee Received			1,500.00	2,000.00	2,080.00
03167	Income - Rate Inquiry Fee			2,500.00	3,000.00	3,113.64
03170	Income - Rate Legal Costs Recovered			13,217.00	13,000.00	13,415.26
TOTAL REVENUE				1,547,760.00	1,545,967.00	1,535,169.83
03101	Expenditure - Legal Fees			15,000.00	4,000.00	11,906.06
03103	Expenditure - Valuation Expenses and Title Searches		GRV's last done in 21/22	8,500.00	17,500.00	2,997.76
03168	Income - Less Discount Allowed			97,138.00	100,000.00	97,138.17
03178	Income less - Rates subsidy			1,000.00	1,000.00	690.97
03190	Expenditure - General Administration			79,290.43	94,046.72	91,236.42
TOTAL EXPENDITURE				200,928.43	216,546.72	203,969.38
SUB TOTAL: TOTAL RATES				1,346,831.57	1,329,420.28	1,331,200.45
OTHER GENERAL PURPOSE FUNDING						
03150	Income - Ex-Gratia Rates Received			490.00	612.63	567.25
03200	Income - Grants Commission		Based on 20% of 22/23 Allocation	158,776.00	117,253.60	834,461.50
03203	Income - Community Infrastructure Grant - Commonw		LRCI Phase 1 - Final 10%	0.00	24,776.80	0.00
03204	Income - Phase 2 Community Infrastructure Grant - LI		LRCI Phase 1 - Final 10%	0.00	18,752.20	0.00
03205	Income - Phase 3 community Infrastructure Grant - LF		LRCI Phase 3 - Final 25%	495,536.00	123,884.00	371,652.00
03207	Income - LRCI Phase 4		LRCI Phase 4	0.00	0.00	0.00
03201	Income - Interest Received - Municipal Account			17,696.00	25,000.00	24,005.72
03202	Income - Interest Received - Reserves			5,000.00	48,921.04	12,891.16
TOTAL REVENUE				677,498.00	359,200.27	1,243,577.63
SURPLUS / (DEFICIT) : GENERAL PURPOSE FUNDING				2,024,329.57	1,688,620.55	2,574,778.08
MEMBERS OF COUNCIL						
04150	Income - Other			0.00	0.00	0.00
TOTAL REVENUE				0.00	0.00	0.00
04100	Expenditure - Members Travelling Expenses			600.00	2,800.00	2,640.97
04101	Expenditure - Members Training & Conference			8,000.00	6,000.00	6,107.29
04102	Expenditure - Council Election			2,000.00	15,000.00	81.56
04103	Expenditure - President's Allowance paid			8,200.00	10,000.00	8,200.00
04105	Expenditure - Members Refreshments & Civic Functio		Includes Retiring Councillor Function	7,500.00	10,000.00	11,454.62
04106	Expenditure - Members - Insurance			11,000.00	13,174.96	11,427.66
04107	Expenditure - Members - Subscriptions			23,909.00	25,105.00	23,909.42
04108	Expenditure - Deputy President's Allowance paid			2,050.00	2,500.00	2,050.00
04109	Expenditure - Members It & Telephone Allowance			3,000.00	3,500.00	3,500.00
04110	Expenditure - Members Sitting Fees Paid			13,260.00	15,040.00	9,979.28
04111	Expenditure - Members Exp/Badges/Honour Board			1,200.00	1,200.00	159.86
04113	Expenditure - Maintenance - Council Chambers no Ic			0.00	0.00	66,981.79
04117	Expenditure - Council Donations			1,000.00	1,000.00	0.00
04118	Expenditure - Regional Resource Sharing			5,000.00	5,000.00	500.00
04120	Expenses - Members Complaints/Legal Costs			0.00	500.00	(816.00)
04170	Expenditure - General Administration Costs			81,272.69	104,496.35	101,374.02
TOTAL EXPENDITURE				167,991.69	215,316.31	247,550.47
SUB TOTAL: MEMBERS OF COUNCIL				(167,991.69)	(215,316.31)	(247,550.47)

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
ADMINISTRATION						
04250	Income - Administration - Photocopying, Maps, Minut			250.00	250.00	2,647.19
04251	Income - Contributions and Reimbursements		50% Contribution div fence replacement	1,000.00	4,770.00	9,842.49
42530	Income - Cuballing News Circular			1,200.00	1,500.00	1,649.82
04249	Income - Profit on Disposal of Assets			8,833.00	0.00	14,577.19
04254	Income - Grant - Youth Development Traineeship Fur			0.00	0.00	0.00
04255	Income - Debtors Legal Costs Recovered			0.00	0.00	0.00
04256	Income - GST FREE Debtors Legal Costs Recovered			0.00	0.00	0.00
TOTAL REVENUE				11,283.00	6,520.00	28,716.69
04230	Expenditure - Postage			2,800.00	2,500.00	2,117.48
04231	Expenditure - Printing & Stationery - Admin			8,500.00	6,500.00	5,084.71
04232	Expenditure - Fringe Benefits Tax - Admin			22,000.00	30,000.00	27,764.75
04233	Expenditure - Relocation Costs			0.00	0.00	0.00
04234	Expenditure - Staff Uniform - Admin			3,000.00	2,000.00	1,118.47
04235	Expenditure - Administration Salaries			427,693.00	500,196.54	443,209.41
04236	Expenditure - Administration Super			59,184.00	75,229.35	52,053.11
04237	Expenditure - Merchant Bank Fees			2,200.00	2,500.00	2,518.91
04238	Expenditure- Insurance Administration			23,735.00	49,976.19	36,373.80
04239	Expenditure - Administration Other			8,500.00	9,500.00	55,158.23
04240	Expenditure - Advertising			2,500.00	4,000.00	5,422.11
04241	Expenditure - Audit Expenses			18,500.00	35,500.00	34,530.00
04242	Expenditure - Integrated Planning			35,000.00	25,000.00	27,265.77
04243	Expenditure - Office Equipment Maintenance			9,800.00	10,000.00	9,451.70
04244	Expenditure - Admin Motor Vehicle			10,000.00	11,000.00	11,163.66
04245	Expenditure - Revaluation for Fair Value			15,000.00	18,000.00	10,800.00
04248	Expenditure - Administration Support Services			20,000.00	40,000.00	20,665.00
04257	Expenditure - Records Management Expenditure			1,400.00	45,000.00	185.15
04258	Expenditure- Health Checks for Staff			2,000.00	2,000.00	1,681.46
04289	Expenditure - Administration Office Maintenance now			0.00	0.00	0.00
04289	Expenditure - Administration Office Maintenance now J4114		Office Maintenance	32,368.00	27,842.00	31,002.07
04293	Expenditure - Computer Equipment - Mtnce			60,000.00	45,000.00	41,041.16
04287	Expenditure - IT Licences			47,000.00	40,000.00	31,442.59
04288	Expenditure - Computer, Mobile Phone & Dash Camera Upgrades			11,000.00	4,000.00	3,299.23
04294	Expenditure - Telecommunications - Admin			4,500.00	6,000.00	6,006.93
04295	Expenditure - Travel & Accommodation - Admin			0.00	0.00	0.00
04296	Expenditure - Legal Administration			500.00	0.00	0.00
04297	Expenditure - Training and Conferences Admin			16,000.00	16,000.00	26,572.17
04298	Expenditure - Bank Fees			4,000.00	4,800.00	4,718.19
04299	Expenditure - Depreciation Governance			18,161.00	32,419.44	32,419.44
04290	Expenditure - General Administration Costs Allocated			(831,606.00)	(1,044,963.52)	(1,013,738.88)
TOTAL EXPENDITURE				33,735.00	0.00	(90,673.38)
SUB TOTAL: ADMINISTRATION				(22,452.00)	6,520.00	119,390.07
SURPLUS / (DEFICIT) : GOVERNANCE				(190,443.69)	(208,796.31)	(128,160.40)
FIRE PREVENTION						
05150	Income - Fire Prevention - Grants			67,785.00	51,891.00	72,442.00
05156	Income Fire Prevention Capital Grant Income			0.00	0.00	0.00
05151	Income - Fire Prevention Other Fees and Charges			250.00	250.00	477.27
05155	Income Fire Mitigation Grants			80,000.00	72,700.00	0.00
TOTAL REVENUE				148,035.00	124,841.00	72,919.27
05101	Expenditure - Mtnce of Vehicles and Trailers			57,700.00	60,000.00	56,222.76
05102	Expenditure - Maintenance of Land and Buildings			0.00	0.00	0.00
05102	Expenditure - Maintenance of Land and Buildings	J102C	Cuballing Fire Shed	1,000.00	3,500.00	6,490.87
05102	Expenditure - Maintenance of Land and Buildings	J102P	Popanyinning Fire Shed	800.00	1,625.00	1,703.60
05103	Expenditure - Utilities, Phone, Rates and Taxes			3,840.00	3,500.00	3,216.83
05104	Expenditure - Other Goods and Services			1,000.00	1,000.00	765.28
05105	Expenditure - Insurances			11,856.00	19,188.94	12,935.00
05106	Expenditure - Wages Fire Fighting and Fire breaks			0.00	0.00	0.00

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
05106	Expenditure - Wages Fire Fighting and Fire breaks	J174	Fire Prevention	13,700.00	12,874.86	7,351.67
05106	Expenditure - Wages Fire Fighting and Fire breaks	J650	Fire Fighting	7,900.00	4,000.00	912.74
05107	Expenditure - Clothing and Accessories			5,400.00	6,000.00	5,387.11
05108	Expenditure - Mtnce of Plant and Equipment			1,000.00	500.00	332.27
05190	Expenditure - General Administration - Fire			17,179.59	20,899.27	20,665.63
05115	Expenditure Fire Mitigation Works			80,000.00	72,200.00	0.00
05199	Expenditure - Depreciation - LOPS			59,700.00	70,298.87	70,298.87
TOTAL EXPENDITURE				261,075.59	275,586.94	186,282.63
SUB TOTAL: FIRE PREVENTION				(113,040.59)	(150,745.94)	(113,363.36)
ANIMAL CONTROL						
05252	Income - Dog Registration Fees and Contributions			3,500.00	4,000.00	4,210.00
TOTAL REVENUE				3,500.00	4,000.00	4,210.00
05205	Expenditure - Ranger and Advertising			0.00	0.00	0.00
05205	Expenditure - Ranger and Advertising	J196	Ranger Duties	9,500.00	9,100.00	8,303.00
05251	Expenditure - Other Animal Control			2,000.00	1,000.00	90.00
05290	Expenditure - General Administration - Animal Contro			21,804.87	31,348.91	25,834.47
TOTAL EXPENDITURE				33,304.87	41,448.91	34,227.47
SUB TOTAL: ANIMAL CONTROL				(29,804.87)	(37,448.91)	(30,017.47)
OTHER LAW, ORDER & PUBLIC SAFETY						
05350	Income - Abandoned Vehicles			0.00	200.00	209.09
TOTAL REVENUE				0.00	200.00	209.09
05305	Expenditure - Community Safety - Wages			0.00	0.00	0.00
05305	Expenditure - Community Safety - Wages	J197	Emergency Services-Admin	6,000.00	6,874.86	3,585.52
05310	Expenditure - Abandoned Vehicles			500.00	400.00	350.00
05315	Expenditure - Local Laws			2,000.00	2,000.00	0.00
05320	CCTV Maintenance		Annual Service & Updates	1,800.00	2,640.00	1,999.43
05390	Expenditure - General Administration - Community Se			1,321.51	0.00	0.00
TOTAL EXPENDITURE				11,621.51	11,914.86	5,934.95
SUB TOTAL: OTHER LAW, ORDER & PUBLIC SAFETY				(11,621.51)	(11,714.86)	(5,725.86)
SURPLUS / (DEFICIT) : LAW, ORDER & PUBLIC SAFETY				(154,466.97)	(199,909.71)	(149,106.69)
ENVIRONMENTAL HEALTH						
07110	Expenditure - EHO Contract - Salary			15,380.00	19,822.69	13,217.60
07115	Expenditure - Analytical			500.00	400.00	360.00
07190	Expenditure - General Administration			33,037.68	41,798.54	40,549.51
TOTAL EXPENDITURE				48,917.68	62,021.23	54,127.11
PREVENTATIVE SERVICES						
07150	Income - Other Health			800.00	300.00	1,526.00
07160	Income - Health Emergency			0.00	0.00	0.00
TOTAL REVENUE				800.00	300.00	1,526.00
07700	Expenditure - Health Training and Other			2,000.00	1,200.00	1,266.84
07710	Expenditure - Maintenance of Defibrillator units			1,000.00	1,200.00	607.32
07800	Health Emergency Expenses			3,000.00	100.00	0.00
TOTAL EXPENDITURE				6,000.00	2,500.00	1,874.16
SUB TOTAL: PREVENTATIVE SERVICES				(5,200.00)	(2,200.00)	(348.16)
SURPLUS / (DEFICIT) : HEALTH				(54,117.68)	(64,221.23)	(54,475.27)

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
OTHER EDUCATION						
08190	Expenditure - General Administration			16,650.99	20,899.27	20,274.74
08105	Expenditure - Schools Donations Prizes			500.00	500.00	200.00
08106	Expenditure - Bus Shelters			500.00	4,000.00	251.75
TOTAL EXPENDITURE				17,650.99	25,399.27	20,726.49
AGED & DISABLED						
08402	Income Relating to Aged & Disabled - Age Friendly		Seniors Day Grant	2,500.00	6,120.00	0.00
08403	Income - Aged Persons Accommodation Units			694,224.00	0.00	694,223.56
08404	Aged Accommodation Units - Rental Income			0.00	55,200.00	0.00
TOTAL REVENUE				696,724.00	61,320.00	694,223.56
12101	Expenditure - Loan 64 - Interest on Austral Street Lan			2,424.46	2,087.16	1,670.10
12102	Expenditure - Loan 65 - Interest on Accommodation Units			37,890.65	34,723.23	36,793.17
08400	Expenses Relating to Aged & Disabled - Senior Citize			0.00	0.00	0.00
08400	Expenses Relating to Aged & Disabled - Senior Citize J084A		Stay On Your Feet	1,500.00	0.00	0.00
08400	Expenses Relating to Aged & Disabled - Senior Citize J084B		Seniors Day	1,500.00	0.00	0.00
08400	Expenses Relating to Aged & Disabled - Senior Citize J084C		Maintenance Aged Persons Units	4,000.00	10,000.00	3,029.06
08400	Expenses Relating to Aged & Disabled - Senior Citize J084D		Annual Cats Contribution	1,000.00	1,000.00	0.00
08400	Expenses Relating to Aged & Disabled - Senior Citize J084E		Aged Friendly Communities	0.00	7,000.00	0.00
TOTAL EXPENDITURE				48,315.11	54,810.39	41,492.33
SUB TOTAL: AGED & DISABLED				648,408.89	6,509.61	652,731.23
SURPLUS / (DEFICIT) : EDUCATION & WELFARE				630,757.90	(18,889.66)	632,004.74
STAFF HOUSING						
09150	Income - Contributions and Reimbursements for Staff			0.00	0.00	0.00
TOTAL REVENUE				0.00	0.00	0.00
09105	Expenditure - CEO Housing Maintenance			0.00	0.00	0.00
09105	Expenditure - CEO Housing Maintenance	J157	Ceo Housing Maintenance	28,060.00	20,000.00	21,470.60
09106	Expenditure - Deputy CEO Housing			0.00	0.00	0.00
09106	Expenditure - Deputy CEO Housing	J301	Dceo - Utilities Subsidy	2,800.00	2,800.00	1,873.20
09108	Expenditure - Works Housing			1,500.00	1,500.00	739.78
09190	Expenditure - General Administration			925.06	10,449.64	1,013.71
09299	Expenditure - Depreciation Housing			7,800.00	10,515.59	10,515.59
TOTAL EXPENDITURE				41,085.06	45,265.23	35,612.88
SUB TOTAL: STAFF HOUSING				(41,085.06)	(45,265.23)	(35,612.88)
SURPLUS / (DEFICIT) : HOUSING				(41,085.06)	(45,265.23)	(35,612.88)
SANITATION - HOUSEHOLD REFUSE						
10150	Income - Bin Sales and Recycling			0.00	0.00	95.00
10155	Income - Rubbish Collection Service		5% increase	73,289.00	79,833.00	73,381.05
10156	Income - Waste Levy UV properties		\$45	13,480.00	15,300.00	13,600.00
TOTAL REVENUE				86,769.00	95,133.00	87,076.05
10100	Expenses Relating to Sanitation - Household Refuse			48,000.00	60,000.00	58,786.85
10105	Expenditure - Tip Maintenance Costs			0.00	0.00	0.00
10105	Expenditure - Tip Maintenance Costs	J158	Transfer Station Cuballing	71,350.00	71,809.23	68,435.15
10105	Expenditure - Tip Maintenance Costs	J166	Refuse Site Popanyinning	71,226.80	71,409.23	67,201.73
10190	Expenditure - General Administration			44,554.62	41,798.54	50,686.88
TOTAL EXPENDITURE				235,131.42	245,017.00	245,110.61
SUB TOTAL: SANITATION - HOUSEHOLD REFUSE				(148,362.42)	(149,884.00)	(158,034.56)
OTHER SANITATION						
10501	Income Relating to Protection Of Environment			0.00	0.00	0.00
TOTAL REVENUE				0.00	0.00	0.00

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
OTHER SANITATION						
10200	Expenditure - Relating to Sanitation - Other			2,000.00	500.00	(5,616.89)
10500	Expenses Relating to Protection Of Environment		PHCC Subsidy	7,500.00	7,500.00	7,500.00
TOTAL EXPENDITURE				9,500.00	8,000.00	1,883.11
SUB TOTAL: SANITATION - HOUSEHOLD REFUSE				(9,500.00)	(8,000.00)	(1,883.11)
TOWN PLANNING & REGIONAL DEVELOPMENT						
10650	Income Relating to Town Planning & Regional Develo			1,000.00	5,000.00	11,277.24
TOTAL REVENUE				1,000.00	5,000.00	11,277.24
10605	Expenditure - Relating to Town Planning & Regional I			1,000.00	2,000.00	0.00
10610	Expenditure - Town Planning Consultant			12,000.00	10,000.00	7,994.50
10690	Expenditure - General Administration			44,553.29	52,248.18	50,686.88
TOTAL EXPENDITURE				57,553.29	64,248.18	58,681.38
SUB TOTAL: TOWN PLANNING & REGIONAL DEVELOPMENT				(56,553.29)	(59,248.18)	(47,404.14)
OTHER COMMUNITY AMENITIES						
10750	Income - Cemetery Charges			300.00	2,000.00	4,389.46
TOTAL REVENUE				300.00	2,000.00	4,389.46
10700	Expenditure - Relating to Other Community Amenities			500.00	500.00	0.00
10705	Expenditure - Maintenance - Public Conveniences Po			0.00	0.00	(0.00)
10705	Expenditure - Maintenance - Public Conveniences Po J180		Public Convenience-Popanyinning	26,310.00	30,000.00	26,850.34
10705	Expenditure - Maintenance - Public Conveniences Po J185A		Public Conveniences - Cuballing	4,068.50	4,850.00	1,320.83
10715	Expenditure - Cemetery Maintenance			0.00	0.00	0.00
10715	Expenditure - Cemetery Maintenance	J159	Cemetery Cuballing	5,750.00	5,400.00	9,063.50
10715	Expenditure - Cemetery Maintenance	J160	Cemetery Popanyinning	4,355.00	5,325.00	10,280.33
10720	Expenditure - Mens Shed Maintenance			0.00	0.00	0.00
10720	Expenditure - Mens Shed Maintenance	J161	Mens Shed	7,543.16	6,651.00	2,173.58
10790	Expenditure - General Administration			23,787.13	31,348.91	30,412.14
10799	Expenditure - Depreciation - Community Amenities			13,150.00	23,761.25	23,761.25
TOTAL EXPENDITURE				85,463.79	107,836.16	103,861.97
SUB TOTAL: OTHER COMMUNITY AMENITIES				(85,163.79)	(105,836.16)	(99,472.51)
SURPLUS / (DEFICIT) : COMMUNITY AMENITIES				(299,579.50)	(322,968.34)	(306,794.32)
PUBLIC HALLS & CIVIC CENTRES						
11050	Income - Hall Hire			500.00	1,000.00	1,131.83
11052	Income - Recreation Complex			2,500.00	3,500.00	3,670.46
TOTAL REVENUE				3,000.00	4,500.00	4,802.29
11010	Expenditure - Halls Maintenance			(32,621.00)	0.00	0.00
11010	Expenditure - Halls Maintenance	J162	Cuballing Town Hall	18,190.00	12,800.00	10,194.01
11010	Expenditure - Halls Maintenance	J163	Popanyinning Town Hall	33,808.00	12,800.00	12,927.61
11010	Expenditure - Halls Maintenance	J164	Cwa Hall	10,726.00	6,050.00	6,499.18
11010	Expenditure - Halls Maintenance	J74A	Austral Street House	50,600.00	2,300.00	41,175.12
11010	Expenditure - Halls Maintenance	J198	Popanyinning School Building	2,184.00	10,000.00	2,805.44
11029	Expenditure - Depreciation Recreation and Culture - I			1,090.00	264.69	264.69
TOTAL EXPENDITURE				83,977.00	44,214.69	73,866.05
SUB TOTAL: PUBLIC HALLS & CIVIC CENTRES				(80,977.00)	(39,714.69)	(69,063.76)
OTHER RECREATION & SPORT						
11150	Income - Relating to Other Recreation & Sport			0.00	0.00	323.27
11160	Income Equestrian Centre - Lease fee		5% Increase	5,245.00	5,507.73	5,245.46
11170	Income - Youth Activity Funding		Youth Week Grant	1,000.00	1,000.00	0.00
11180	Income - Sporting Club Grants & Contributions			20,000.00	0.00	16,745.47
11185	INCOME - GOLF DAY		LGIS Golf Day	0.00	40,000.00	745.45
TOTAL REVENUE				26,245.00	46,507.73	23,059.65

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
11099	Expenditure - Depreciation Recreation and Culture			105,750.00	213,631.95	178,312.90
11105	Expenditure - Maintenance - Parks and Reserves			0.00	0.00	0.00
11105	Expenditure - Maintenance - Parks and Reserves	J167	Popanyinning Tourist Precinct	5,205.00	3,105.00	2,403.32
11105	Expenditure - Maintenance - Parks and Reserves	J172	Mcgarraill Park	8,035.00	4,115.00	3,070.74
11105	Expenditure - Maintenance - Parks and Reserves	J173	Skate Park-Cuballing	21,869.00	24,881.00	25,223.80
11105	Expenditure - Maintenance - Parks and Reserves	J176	War Memorials	5,998.00	16,352.00	13,878.66
11105	Expenditure - Maintenance - Parks and Reserves	J178	Popanyinning Trail Maintenance	2,375.00	1,500.00	1,198.75
11105	Expenditure - Maintenance - Parks and Reserves	J187	Yormaning Dam Public Area	15,753.00	23,000.00	22,725.27
11105	Expenditure - Maintenance - Parks and Reserves	J222	Parks, Garden, Reseves Not Listed	9,926.00	15,000.00	26,690.70
11110	Expenditure - Dryandra Equestrian Centre			0.00	0.00	0.00
11110	Expenditure - Dryandra Equestrian Centre	J147	Maintenance Equestrian Park	10,581.00	12,400.00	7,051.33
11120	Expenditure - Maintenance Cuballing Rec Centre & C			0.00	0.00	0.00
11120	Expenditure - Maintenance Cuballing Rec Centre & C	J179	Ovals- Cuballing	20,696.00	23,304.00	22,154.11
11120	Expenditure - Maintenance Cuballing Rec Centre & C	J186	Ovals- Popanyinning	2,900.00	1,000.00	855.05
11120	Expenditure - Maintenance Cuballing Rec Centre & C	J603	Springhill Dam - Misc	14,119.60	14,000.00	17,519.63
11125	Expenditure - Maintenance - Recreation			0.00	0.00	0.00
11125	Expenditure - Maintenance - Recreation	J165	Recreation Centre-Cuballing	28,809.00	27,556.70	25,944.37
11125	Expenditure - Maintenance - Recreation	J199	Popanyinning Tennis Area	6,455.00	4,500.00	4,580.42
11125	Expenditure - Maintenance - Recreation	J200	Cuballing Golf Club	3,140.00	4,900.00	3,546.15
11125	Expenditure - Maintenance - Recreation	J208	Cuballing Tennis Club	1,646.00	2,504.00	1,696.27
11130	EXPENDITURE - GOLF DAY			0.00	40,000.00	0.00
11190	Expenditure - General Administration			63,795.76	83,597.08	81,099.05
11227	Expenditure - LEAP Grants			4,000.00	4,000.00	2,563.64
11229	Expenditure - Depreciation - Recreation and Culture			3,680.00	0.00	0.00
TOTAL EXPENDITURE				334,733.36	519,346.73	440,514.16
SUB TOTAL: OTHE RECREATION & SPORT				(308,488.36)	(472,839.00)	(417,454.51)
LIBRARIES						
11505	Expenditure - Contribution Narrogin Regional Library			5,000.00	5,000.00	0.00
TOTAL EXPENDITURE				5,000.00	5,000.00	0.00
COMMUNITY DEVELOPMENT						
11700	INCOME - Community Development & Events			0.00	19,000.00	0.00
11701	Community Development & Events - Grants			0.00	10,000.00	0.00
11702	Community Development & Events - Other			0.00	4,000.00	0.00
11704	INCOME - Winter Ball			0.00	15,000.00	0.00
TOTAL REVENUE				0.00	48,000.00	0.00
11705	Community Events			0.00	0.00	0.00
11705	Community Events	CE02	Bike Month	0.00	2,500.00	0.00
11705	Community Events	CE03	Thank A Volunteer	0.00	1,000.00	0.00
11705	Community Events	CE04	Kids Festival	0.00	8,000.00	0.00
11705	Community Events	CE05	Youth Week	0.00	2,000.00	0.00
11705	Community Events	CE06	Movie Night	0.00	1,600.00	0.00
11705	Community Events	CE07	Winter Ball	0.00	15,000.00	0.00
11705	Community Events	CE08	Anzac Day	0.00	500.00	0.00
11705	Community Events	CE09	Biggest Morning Tea	0.00	300.00	0.00
11705	Community Events	CE10	Music Festival - Live & Local	0.00	29,700.00	0.00
11705	Community Events	CE11	Christmas Lights Competition	0.00	250.00	0.00
11705	Community Events	CE12	Christmas Tree Events	0.00	500.00	0.00
11705	Community Events	CE20	Popanyinning Bonfire	0.00	5,000.00	0.00
11705	Community Events	CE25	Youth Scholarship	0.00	5,000.00	0.00
11705	Community Events	CE26	Australia Day	0.00	500.00	0.00
11705	Community Events	CE100	Small Community Events	0.00	2,300.00	0.00
11705	Community Events	CE999	Community Events - Budget Purposes Only	0.00	0.00	0.00
TOTAL EXPENDITURE				0.00	74,150.00	0.00
SUB TOTAL: PUBLIC HALLS & CIVIC CENTRES				0.00	(26,150.00)	0.00
SURPLUS / (DEFICIT) : RECREATION & CULTURE				(394,465.36)	(543,703.69)	(486,518.27)

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION						
12155	Income - Grant - MRWA Direct			95,660.00	102,932.00	95,660.00
12163	Regional Road Grants			321,225.00	499,641.71	339,240.23
12166	WSFN - Income Wandering Narrogin Road			294,554.00	0.00	0.00
12167	2022/23 Cuballing East Road Wheatbelt Secondary F			2,005,252.00	96,566.00	0.00
12175	Roads to Recovery			210,000.00	210,951.00	210,951.00
12177	Income - Sale of scrap			2,000.00	2,000.00	1,629.00
12164	Wheatbelt Secondary Freight Network			705,958.00	2,404,741.48	2,533,656.60
12185	Income - Grants Commission Local Road Grant		20% of 2022/23 Allocation	82,694.00	71,988.40	480,358.50
TOTAL REVENUE				3,717,343.00	3,388,820.59	3,661,495.33
TOTAL EXPENDITURE				0.00	0.00	0.00
SUB TOTAL: STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION				3,717,343.00	3,388,820.59	3,661,495.33
STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE						
12250	Income - Contributions			0.00	0.00	0.00
12351	Income - Other fees and charges			0.00	0.00	0.00
TOTAL REVENUE				0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads			908,326.61	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J001	Stratherne Rd	0.00	0.00	39,772.62
12205	Expenditure - Maintenance on streets and roads	J002	Popanyinning West Rd	0.00	0.00	16,906.92
12205	Expenditure - Maintenance on streets and roads	J003	Cuballing West Rd	0.00	0.00	1,302.47
12205	Expenditure - Maintenance on streets and roads	J004	Popanyinning East Rd	0.00	0.00	21,948.86
12205	Expenditure - Maintenance on streets and roads	J005	Yornaning West Rd	0.00	0.00	15,162.58
12205	Expenditure - Maintenance on streets and roads	J006	Cuballing East Rd	0.00	0.00	62,545.58
12205	Expenditure - Maintenance on streets and roads	J007	Pauley Rd	0.00	0.00	9,236.60
12205	Expenditure - Maintenance on streets and roads	J008	Bunmulling Rd	0.00	0.00	58,571.42
12205	Expenditure - Maintenance on streets and roads	J009	Yornaning East Rd	0.00	0.00	2,634.09
12205	Expenditure - Maintenance on streets and roads	J010	Springhill Rd	0.00	0.00	12,905.10
12205	Expenditure - Maintenance on streets and roads	J011	Williams Rd	0.00	0.00	33,059.09
12205	Expenditure - Maintenance on streets and roads	J012	Turners Rd	0.00	0.00	5,227.71
12205	Expenditure - Maintenance on streets and roads	J013	Tanners Rd	0.00	0.00	9,763.37
12205	Expenditure - Maintenance on streets and roads	J014	Confine Siding	0.00	0.00	2,555.18
12205	Expenditure - Maintenance on streets and roads	J015	Curries Rd	0.00	0.00	2,024.76
12205	Expenditure - Maintenance on streets and roads	J016	Dryandra Rd	0.00	0.00	3,059.40
12205	Expenditure - Maintenance on streets and roads	J017	Reeds Rd	0.00	0.00	23,131.00
12205	Expenditure - Maintenance on streets and roads	J018	Parsons Rd	0.00	0.00	2,513.51
12205	Expenditure - Maintenance on streets and roads	J019	Pennys Rd	0.00	0.00	6,985.16
12205	Expenditure - Maintenance on streets and roads	J020	Gaths Rd	0.00	0.00	4,467.60
12205	Expenditure - Maintenance on streets and roads	J021	Cowcher St	0.00	0.00	675.00
12205	Expenditure - Maintenance on streets and roads	J022	Batts Rd	0.00	0.00	1,551.60
12205	Expenditure - Maintenance on streets and roads	J023	Merwanga Rd	0.00	0.00	802.22
12205	Expenditure - Maintenance on streets and roads	J024	Francis Street (Popo)	0.00	0.00	316.78
12205	Expenditure - Maintenance on streets and roads	J025	Leasons Rd	0.00	0.00	1,858.89
12205	Expenditure - Maintenance on streets and roads	J026	Strahans Rd	0.00	0.00	3,117.76
12205	Expenditure - Maintenance on streets and roads	J027	Stevens Rd	0.00	0.00	1,802.39
12205	Expenditure - Maintenance on streets and roads	J028	Grout Rd	0.00	0.00	3,039.60
12205	Expenditure - Maintenance on streets and roads	J029	Congelin - Narrogin Rd	0.00	0.00	12,571.16
12205	Expenditure - Maintenance on streets and roads	J030	Bradford Exchange Rd	0.00	0.00	473.89
12205	Expenditure - Maintenance on streets and roads	J031	Murbys Rd	0.00	0.00	3,670.14
12205	Expenditure - Maintenance on streets and roads	J032	Nottles Rd	0.00	0.00	432.27
12205	Expenditure - Maintenance on streets and roads	J033	Napping Pool Rd	0.00	0.00	1,634.70
12205	Expenditure - Maintenance on streets and roads	J034	Webbs Rd	0.00	0.00	974.85
12205	Expenditure - Maintenance on streets and roads	J035	Forestry Rd	0.00	0.00	4,796.41
12205	Expenditure - Maintenance on streets and roads	J038	Walsh Rd	0.00	0.00	1,528.47
12205	Expenditure - Maintenance on streets and roads	J039	Dews Rd	0.00	0.00	4,386.79
12205	Expenditure - Maintenance on streets and roads	J040	Fourteen Mile Brook	0.00	0.00	6,185.91
12205	Expenditure - Maintenance on streets and roads	J041	Neamutin Rd	0.00	0.00	9,561.09
12205	Expenditure - Maintenance on streets and roads	J042	Dents Rd	0.00	0.00	5,500.34
12205	Expenditure - Maintenance on streets and roads	J043	Dixons Rd	0.00	0.00	80.19
12205	Expenditure - Maintenance on streets and roads	J044	Wades Rd	0.00	0.00	1,147.78
12205	Expenditure - Maintenance on streets and roads	J045	Halls Rd	0.00	0.00	2,814.27

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
12205	Expenditure - Maintenance on streets and roads	J046	Shaddicks Rd	0.00	0.00	390.47
12205	Expenditure - Maintenance on streets and roads	J047	Nebrikinning Rd	0.00	0.00	7,762.92
12205	Expenditure - Maintenance on streets and roads	J048	Wes Youngs Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J049	Schoolars Rd	0.00	0.00	2,192.38
12205	Expenditure - Maintenance on streets and roads	J050	Chungamunning Rd	0.00	0.00	1,403.70
12205	Expenditure - Maintenance on streets and roads	J051	Langes Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J052	Youngs Rd	0.00	0.00	3,417.11
12205	Expenditure - Maintenance on streets and roads	J053	Cooke Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J054	Drapers Rd	0.00	0.00	433.93
12205	Expenditure - Maintenance on streets and roads	J055	Francis Rd	0.00	0.00	641.41
12205	Expenditure - Maintenance on streets and roads	J056	Lol Gray Soak	0.00	0.00	6,363.69
12205	Expenditure - Maintenance on streets and roads	J057	Brands Rd	0.00	0.00	448.02
12205	Expenditure - Maintenance on streets and roads	J058	Short Rd	0.00	0.00	4,249.29
12205	Expenditure - Maintenance on streets and roads	J059	Fairheads Rd	0.00	0.00	757.23
12205	Expenditure - Maintenance on streets and roads	J060	Taylor's Rd	0.00	0.00	2,109.13
12205	Expenditure - Maintenance on streets and roads	J061	Mcgowans Rd	0.00	0.00	1,004.67
12205	Expenditure - Maintenance on streets and roads	J062	Patullo Rd	0.00	0.00	938.49
12205	Expenditure - Maintenance on streets and roads	J063	Haslams Rd	0.00	0.00	266.54
12205	Expenditure - Maintenance on streets and roads	J064	Kerruish Rd	0.00	0.00	10,486.21
12205	Expenditure - Maintenance on streets and roads	J065	Melchiorre Rd	0.00	0.00	12,109.86
12205	Expenditure - Maintenance on streets and roads	J066	Tulletts Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J067	Watsons Rd	0.00	0.00	1,258.63
12205	Expenditure - Maintenance on streets and roads	J068	Fitts Rd	0.00	0.00	1,234.93
12205	Expenditure - Maintenance on streets and roads	J069	Candys Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J070	East St	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J071	Knights L	0.00	0.00	1,748.62
12205	Expenditure - Maintenance on streets and roads	J072	Weatherhead Rd	0.00	0.00	5,723.66
12205	Expenditure - Maintenance on streets and roads	J073	Doncon Rd	0.00	0.00	48.45
12205	Expenditure - Maintenance on streets and roads	J074	Modra Rd	0.00	0.00	2,005.92
12205	Expenditure - Maintenance on streets and roads	J075	Dart Rd	0.00	0.00	1,807.97
12205	Expenditure - Maintenance on streets and roads	J076	Treforts Rd	0.00	0.00	190.75
12205	Expenditure - Maintenance on streets and roads	J078	Calcoran Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J080	English Rd	0.00	0.00	1,565.82
12205	Expenditure - Maintenance on streets and roads	J084	Water Supply Schoolars	0.00	0.00	138.03
12205	Expenditure - Maintenance on streets and roads	J087	Rifle Range Rd	0.00	0.00	526.90
12205	Expenditure - Maintenance on streets and roads	J091	Power St	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J095	Alton St	0.00	0.00	11,804.36
12205	Expenditure - Maintenance on streets and roads	J096	Austral St	0.00	0.00	4,889.39
12205	Expenditure - Maintenance on streets and roads	J097	Forrest St	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J098	Box St	0.00	0.00	2,185.32
12205	Expenditure - Maintenance on streets and roads	J099	Dowling St	0.00	0.00	469.06
12205	Expenditure - Maintenance on streets and roads	J100	Carrier St	0.00	0.00	302.44
12205	Expenditure - Maintenance on streets and roads	J101	York Rd	0.00	0.00	227.73
12205	Expenditure - Maintenance on streets and roads	J102	Lord St	0.00	0.00	367.00
12205	Expenditure - Maintenance on streets and roads	J103	Dungog St	0.00	0.00	1,375.35
12205	Expenditure - Maintenance on streets and roads	J104	Derby St	0.00	0.00	737.12
12205	Expenditure - Maintenance on streets and roads	J105	Clifford St	0.00	0.00	636.08
12205	Expenditure - Maintenance on streets and roads	J106	Smith St	0.00	0.00	1,115.85
12205	Expenditure - Maintenance on streets and roads	J107	Hotham St (Cuballing)	0.00	0.00	1,612.80
12205	Expenditure - Maintenance on streets and roads	J108	Rose St	0.00	0.00	1,917.17
12205	Expenditure - Maintenance on streets and roads	J109	Russel St	0.00	0.00	1,182.63
12205	Expenditure - Maintenance on streets and roads	J110	Cuballing St	0.00	0.00	1,970.98
12205	Expenditure - Maintenance on streets and roads	J111	Hart St	0.00	0.00	1,282.76
12205	Expenditure - Maintenance on streets and roads	J112	Beeston St	0.00	0.00	1,029.53
12205	Expenditure - Maintenance on streets and roads	J113	Bow St	0.00	0.00	574.29
12205	Expenditure - Maintenance on streets and roads	J114	Morrell St	0.00	0.00	428.93
12205	Expenditure - Maintenance on streets and roads	J115	Colin St	0.00	0.00	487.79
12205	Expenditure - Maintenance on streets and roads	J116	Knight St	0.00	0.00	88.01
12205	Expenditure - Maintenance on streets and roads	J117	Cross St	0.00	0.00	665.63
12205	Expenditure - Maintenance on streets and roads	J118	View St	0.00	0.00	121.19
12205	Expenditure - Maintenance on streets and roads	J119	Munro St	0.00	0.00	1,270.43
12205	Expenditure - Maintenance on streets and roads	J120	Daylesford Rd	0.00	0.00	162.47
12205	Expenditure - Maintenance on streets and roads	J121	Alexandra Rd	0.00	0.00	4,653.35
12205	Expenditure - Maintenance on streets and roads	J122	Victoria Rd	0.00	0.00	305.47

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
12205	Expenditure - Maintenance on streets and roads	J123	Bullara St	0.00	0.00	2,387.55
12205	Expenditure - Maintenance on streets and roads	J124	Ingram St	0.00	0.00	399.60
12205	Expenditure - Maintenance on streets and roads	J125	Brundell St	0.00	0.00	219.50
12205	Expenditure - Maintenance on streets and roads	J126	Clark St	0.00	0.00	379.90
12205	Expenditure - Maintenance on streets and roads	J127	Spragg St	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J129	Wandering - Narrogin Rd	0.00	0.00	70,810.31
12205	Expenditure - Maintenance on streets and roads	J130	Forrest Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J131	Carton Rd	0.00	0.00	1,229.32
12205	Expenditure - Maintenance on streets and roads	J134	Wardering Rd	0.00	0.00	8,402.42
12205	Expenditure - Maintenance on streets and roads	J135	Corrie St	0.00	0.00	147.83
12205	Expenditure - Maintenance on streets and roads	J136	Barron St	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J137	Hotham St (Popanyinning)	0.00	0.00	80.19
12205	Expenditure - Maintenance on streets and roads	J138	Townsend Rd	0.00	0.00	150.70
12205	Expenditure - Maintenance on streets and roads	J139	Darcy St	0.00	0.00	197.18
12205	Expenditure - Maintenance on streets and roads	J140	Campbell St	0.00	0.00	4,195.88
12205	Expenditure - Maintenance on streets and roads	J141	Browne Rd	0.00	0.00	562.42
12205	Expenditure - Maintenance on streets and roads	J143	Ridley St	0.00	0.00	10,377.24
12205	Expenditure - Maintenance on streets and roads	J188	Boundary Road (146)	0.00	0.00	828.18
12205	Expenditure - Maintenance on streets and roads	J190	Noel'S Rd	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J191	Francis St (Popo)	0.00	0.00	4,399.39
12205	Expenditure - Maintenance on streets and roads	J193	Gerrard St	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J201	Johnson Road	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J202	Sheperd Road (144)	0.00	0.00	1,436.77
12205	Expenditure - Maintenance on streets and roads	J203	Howard Street (145)	0.00	0.00	1,465.39
12205	Expenditure - Maintenance on streets and roads	J206	Condor Street (143)	0.00	0.00	342.32
12205	Expenditure - Maintenance on streets and roads	J207	King Street (147)	0.00	0.00	218.24
12205	Expenditure - Maintenance on streets and roads	J250	Leading Hand - Miscellaneous	0.00	0.00	0.00
12205	Expenditure - Maintenance on streets and roads	J251	Works Supervisor- Miscellaneous	0.00	0.00	3,561.49
12205	Expenditure - Maintenance on streets and roads	J253	Street Numbering	0.00	10,000.00	0.00
12205	Expenditure - Maintenance on streets and roads	J999	General Maintenance- Budget Purposes Only	0.00	928,248.95	765.30
12210	Expenditure - Maintenance - Depot			0.00	0.00	0.00
12210	Expenditure - Maintenance - Depot	J168	Depot Maintenance	56,199.00	41,123.00	49,128.81
12225	Expenditure - Bridges Maintenance			0.00	0.00	0.00
12225	Expenditure - Bridges Maintenance	J225	Bridges Maintenance - General	5,000.00	5,450.00	3,136.39
12230	Expenditure - Maintenance General			0.00	0.00	27,072.52
12235	Expenditure - Power - Street Lighting			7,500.00	8,250.00	7,544.46
12295	Expenditure Depreciation - Bridges GEN			110,990.00	123,067.59	122,377.74
12290	Expenditure - General Administration - Transport			26,406.36	31,348.91	30,412.14
12299	Expenditure Depreciation - Transport			1,515,664.00	1,590,269.43	1,514,743.35
TOTAL EXPENDITURE				2,630,085.97	2,737,757.88	2,382,755.91
SUB TOTAL: STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE				(2,630,085.97)	(2,737,757.88)	(2,382,755.91)
LICENSING						
12350	Income - Licensing Commission			8,250.00	3,500.00	2,797.00
TOTAL REVENUE				8,250.00	3,500.00	2,797.00
12305	Expenditure - Telephone - Licensing			500.00	400.00	381.22
12390	Expenditure - General Administration - Licensing			79,290.43	104,496.35	101,374.02
TOTAL EXPENDITURE				79,790.43	104,896.35	101,755.24
SUB TOTAL: LICENSING				(71,540.43)	(101,396.35)	(98,958.24)
PURCHASE OF PLANT						
12480	Income - Proceeds on Disposal of Assets			250,000.00	75,954.55	308,079.46
12481	Income - Realisation on Disposal of Assets			(250,000.00)	(75,954.55)	(308,079.46)
12451	Income - Profit on Disposal of Assets			0.00	5,137.55	6,749.94
TOTAL REVENUE				0.00	5,137.55	6,749.94

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
12401	Expenditure - Purchase Plant - Under \$5,000			12,000.00	5,000.00	3,998.66
12402	Expenditure - Loss on Disposal of Assets			116,000.00	10,840.00	64,670.63
12499	Purchase of Minor Assets under \$5,000			0.00	0.00	0.00
TOTAL EXPENDITURE				128,000.00	15,840.00	68,669.29
SUB TOTAL: PURCHASE OF PLANT				(128,000.00)	(10,702.45)	(61,919.35)
SURPLUS / (DEFICIT) : TRANSPORT				887,716.60	538,963.91	1,117,861.83
RURAL SERVICES						
13150	Income - Contributions and Reimbursements			500.00	500.00	4,683.92
TOTAL REVENUE				500.00	500.00	4,683.92
13100	Expenditure - Noxious Weeds			0.00	0.00	0.00
13100	Expenditure - Noxious Weeds	J169	Noxious Weed Control-Private Property	0.00	0.00	165.25
13100	Expenditure - Noxious Weeds	J177	Noxious Weed Control-Reserves	1,500.00	750.00	288.43
13100	Expenditure - Noxious Weeds	J212	Bridal Creeper Spraying - Yormaning Dam	10,000.00	0.00	0.00
13105	Expenditure - Drum muster			750.00	500.00	0.00
13190	Expenditure - General Administration			23,126.38	31,348.91	29,398.42
TOTAL EXPENDITURE				35,376.38	32,598.91	29,852.10
SUB TOTAL: RURAL SERVICES				(34,876.38)	(32,098.91)	(25,168.18)
TOURISM & AREA PROMOTION						
13250	Income Relating to Tourism & Area Promotion		Includes Live & Local Events	4,700.00	0.00	7,500.00
13260	Income from Winter Ball			19,197.00	0.00	20,183.19
TOTAL REVENUE				23,897.00	0.00	27,683.19
13205	Expenditure - Relating to Tourism & Area Promotion			0.00	0.00	0.00
13205	Expenditure - Relating to Tourism & Area Promotion	13205A	Tourism And Area Promotion Other	8,500.00	14,500.00	168.18
13205	Expenditure - Relating to Tourism & Area Promotion	J13205	Cuballing Entry Statement	3,800.00	5,750.00	3,865.12
13206	Expenditure - Community Functions			0.00	0.00	0.00
13206	Expenditure - Community Functions	J13206	Community Events	700.00	0.00	352.59
13206	Expenditure - Community Functions	J132A	Youth Day	3,480.00	0.00	0.00
13206	Expenditure - Community Functions	J132B	Music Festival	4,410.00	0.00	4,000.00
13206	Expenditure - Community Functions	J132BW	Bike Week Event	200.00	0.00	0.00
13206	Expenditure - Community Functions	J132C	Thank A Volunteer	1,000.00	0.00	895.58
13206	Expenditure - Community Functions	J132D	Movie Nights	750.00	0.00	1,240.65
13206	Expenditure - Community Functions	J132E	Blue Light Disco'S	100.00	0.00	0.00
13206	Expenditure - Community Functions	J132F	Popanyinning Bonfire	6,000.00	0.00	6,752.58
13206	Expenditure - Community Functions	J132G	Digital Literacy Workshops	1,200.00	0.00	0.00
13206	Expenditure - Community Functions	J132J	Anzac Day	300.00	0.00	313.77
13206	Expenditure - Community Functions	J132K	Australia Day	350.00	0.00	222.41
13206	Expenditure - Community Functions	J132P	Cancer Councils Biggest Morning Tea	250.00	0.00	0.00
13206	Expenditure - Community Functions	J132S	Kids Day (Go For 2 & 5)	7,550.00	0.00	7,738.90
13206	Expenditure - Community Functions	J132X	Christmas Tree Events	500.00	0.00	220.00
13206	Expenditure - Community Functions	J132Y	Winter Ball	23,597.00	0.00	24,040.09
TOTAL EXPENDITURE				62,687.00	20,250.00	49,809.87
SUB TOTAL: TOURISM & AREA PROMOTION				(38,790.00)	(20,250.00)	(22,126.68)
BUILDING CONTROL						
13348	Income - Local Building Certificate Fees			100.00	0.00	0.00
13350	Income - Local Building Licence Fees			5,000.00	5,000.00	5,687.28
13351	Income - Local Building Dispute Fee			3,000.00	3,000.00	9,223.76
13353	Income - Local Building Surveyor Services			100.00	0.00	0.00
13370	BOND- Building			0.00	0.00	0.00
13355	Income - Local Building Commission			150.00	150.00	175.75
TOTAL REVENUE				8,350.00	8,150.00	15,086.79

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
13310	Expenditure - Building Services			15,380.00	19,822.69	18,750.76
13320	Expenditure - Building Other Costs			2,000.00	2,000.00	2,974.66
13390	Expenditure - General Administration Bld Control			47,574.26	62,697.81	60,824.27
	TOTAL EXPENDITURE			64,954.26	84,520.50	82,549.69
	SUB TOTAL: BUILDING CONTROL			(56,604.26)	(76,370.50)	(67,462.90)
	OTHER ECONOMIC SERVICES					
13455	Income - Standpipe - Charges			62,419.00	150,000.00	169,872.60
13465	Income - Standpipe Swipe Cards			150.00	200.00	261.00
	TOTAL REVENUE			62,569.00	150,200.00	170,133.60
13410	Expenditure - Standpipe costs			68,611.00	141,050.00	148,741.78
13490	Expenditure - General Administration			15,858.09	20,899.27	20,274.74
13499	Expenditure - Depreciation - Economic Services			3,620.00	4,281.96	4,281.96
	TOTAL EXPENDITURE			88,089.09	166,231.23	173,298.48
	SUB TOTAL: OTHER ECONOMIC SERVICES			(25,520.09)	(16,031.23)	(3,164.88)
	SURPLUS / (DEFICIT) : ECONOMIC SERVICES			(155,790.73)	(144,750.64)	(117,922.64)
	PRIVATE WORKS					
14150	Income - Private Works			7,887.00	15,000.00	11,626.37
	TOTAL REVENUE			7,887.00	15,000.00	11,626.37
14105	Expenditure - Private works			0.00	0.00	2,603.32
14105	Expenditure - Private works	J182	Private Works	0.00	0.00	1,863.47
14105	Expenditure - Private works	J508	Pw-Loader Hire	0.00	0.00	74.20
14105	Expenditure - Private works	J5018	Private Works- Budget Purpose Only	8,000.00	11,550.00	0.00
14105	Expenditure - Private works	J505	Pw- Sand And Gravel	0.00	0.00	1,023.29
14105	Expenditure - Private works	J506	Pw-Grading	0.00	0.00	1,244.24
14105	Expenditure - Private works	J513	Pw Equestrian Centre	0.00	0.00	0.00
14105	Expenditure - Private works	J507	Pw-Truck Hire	0.00	0.00	0.00
14190	Expenditure - General Administration Costs Allocated			15,858.09	20,899.27	20,274.74
	TOTAL EXPENDITURE			23,858.09	32,449.27	27,083.26
	SUB TOTAL: PRIVATE WORKS			(15,971.09)	(17,449.27)	(15,456.89)
	PUBLIC WORKS OVERHEADS					
14206	Expenditure - Holiday and Sick Pay			167,000.00	109,349.88	169,605.60
14207	Expenditure - Long Service Leave Wages			40,000.00	12,560.52	26,789.93
14210	Expenditure - Compassionate leave			500.00	0.00	2,608.36
14215	Expenditure - Allowances			35,867.00	22,285.86	42,201.01
14216	EXPENDITURE SERVICE PAY			6,144.00	6,666.40	3,983.97
14220	Expenditure - Superannuation			153,538.00	123,885.28	114,823.85
14225	Expenditure - Staff training			0.00	0.00	0.00
14225	Expenditure - Staff training	J183	Staff Training	55,000.00	54,500.00	49,636.04
14230	Expenditure - Protective Clothing			14,000.00	15,000.00	6,506.87
14235	Expenditure - Works Manager & Supervisor Salary			190,943.00	179,152.67	147,341.73
14236	Expenditure - PWO Other J14236			0.00	0.00	0.00
14236	Expenditure - PWO Other J14236	J14236	Pwo Other	15,800.00	17,800.00	16,243.47
14237	Expenditure - Insurance on works			69,500.00	65,259.74	48,203.40
14238	Expenditure - Minor Plant and Equipment < \$1,000			10,000.00	10,000.00	7,457.14
14240	Expenditure - Fringe Benefits Tax - Works			0.00	7,500.00	0.00
14290	Expenditure - General Administration			191,618.55	229,891.97	233,341.93
14251	Expenditure - Less Allocated to Projects			(949,910.55)	(853,852.33)	(878,720.69)
	TOTAL EXPENDITURE			0.00	(0.01)	(9,977.39)

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
PLANT OPERATION COSTS						
14455	Income - Diesel Fuel Rebate			20,000.00	25,000.00	26,387.00
	TOTAL REVENUE			20,000.00	25,000.00	26,387.00
14305	Expenditure - Insurance - Plant			28,764.00	30,980.31	29,568.67
14310	Expenditure - Fuel & Oils			250,000.00	220,000.00	191,906.43
14315	Expenditure - Tyres and Tubes			30,000.00	20,000.00	13,005.83
14320	Expenditure - Parts & Repairs			158,000.00	140,000.00	136,768.12
14325	Expenditure - Internal Repair Wages			38,500.00	20,500.00	21,163.62
14330	Expenditure - Licences - Plant			7,210.00	7,250.00	6,551.40
14341	Expenditure - Loan 63 - Interest on graders			7,638.84	0.00	(18.84)
14342	Expenditure - Loan 66 - Interest on Caterpillar Grader			0.00	15,209.48	0.00
14390	Expenditure - General Administration			3,700.22	10,449.64	5,068.79
14399	Expenditure - Depreciation - Other Property and Serv			196,000.00	208,620.00	34,843.97
14352	Expenditure - Plant Depreciation Costs Allocated to W			(177,350.00)	(208,620.00)	86,835.75
14351	Expenditure - Plant Operation Costs Allocated to Wor			(542,463.06)	(464,389.43)	(462,668.28)
	TOTAL EXPENDITURE			0.00	0.00	63,025.46
	SUB TOTAL: PLANT OPERATION COSTS			20,000.00	25,000.00	(36,638.46)
SALARIES & WAGES						
14555	Income - Less Workers Compensation Claimed			25,000.00	20,000.00	20,236.50
	TOTAL REVENUE			25,000.00	20,000.00	20,236.50
14510	Expenditure - Workers Compensation Paid			25,000.00	20,000.00	20,918.50
14505	Expenditure - Gross Salaries & Wages			1,537,638.00	1,293,143.26	1,427,181.20
14550	Expenditure - Less Sal & Wages Alloc to Works			(1,537,638.00)	(1,313,143.26)	(1,445,674.58)
	TOTAL EXPENDITURE			25,000.00	0.00	2,425.12
	SUB TOTAL: SALARIES & WAGES			0.00	20,000.00	17,811.38
	SURPLUS / (DEFICIT) : OTHER PROPERTY & SERVICES			4,028.91	27,550.74	(24,306.58)
	TOTAL OPERATING SURPLUS / (DEFICIT)			2,256,883.99	706,630.39	3,021,747.60
CAPITAL EXPENDITURE						
LAND HELD FOR RESALE						
12126	Capital Expenditure - Land Held for Resale acquisitior			0.00	0.00	0.00
12126	Capital Expenditure - Land Held for Resale acquisitior C196A		Cornish Land Aquisition & Improvements	0.00	0.00	0.00
12126	Capital Expenditure - Land Held for Resale acquisitior C214		Land Purchase - Light Industrial Area	0.00	250,000.00	0.00
	TOTAL EXPENDITURE			0.00	250,000.00	0.00
LAND & BUILDINGS						
04261	Capital Expenditure - Land & Buildings - Administratic			0.00	0.00	0.00
04261	Capital Expenditure - Land & Buildings - Administratic J4114D		Administration Office Refurbishment	100,000.00	19,141.00	0.00
10745	Capital Expenditure - Aged Persons Accommodation			0.00	0.00	0.00
10745	Capital Expenditure - Aged Persons Accommodation C084		Aged Persons Accommodation Capital Expense	1,149,064.00	213,000.00	1,006,332.71
05140	Cuballing Fire Shed Extension - Capital Expense			0.00	0.00	0.00
09100	Capital Expenditure - Land & Buildings - Staff Housinç			0.00	0.00	0.00
09100	Capital Expenditure - Land & Buildings - Staff Housinç C212		Ceo Residence - Solar Panels	0.00	5,000.00	0.00
09100	Capital Expenditure - Land & Buildings - Staff Housinç C213		Ceo Residence - Air Conditioner	0.00	11,418.00	0.00
11048	Capital Expenditure - Land & Buildings - Public Halls			0.00	0.00	0.00
11048	Capital Expenditure - Land & Buildings - Public Halls C162		Cuballing Town Hall - Capital Works	52,236.00	50,332.00	51,940.95
11048	Capital Expenditure - Land & Buildings - Public Halls C164		Building Renewal - Cuballing Cwa Hall	293,304.00	176,225.00	117,075.39
11057	CCTV Camera's			30,000.00	0.00	0.00

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
11320	Capital Expenditure - Land & Buildings - Other Recre:			0.00	0.00	0.00
11320	Capital Expenditure - Land & Buildings - Other Recre: C173		Skate Park Refurbishment	15,000.00	10,200.00	10,703.00
11320	Capital Expenditure - Land & Buildings - Other Recre: C186		Yornaning Dam Stage 4	0.00	0.00	6,761.00
11320	Capital Expenditure - Land & Buildings - Other Recre: C197		Yornaning Mountain Bike Track	0.00	0.00	1,410.00
11320	Capital Expenditure - Land & Buildings - Other Recre: C205		Golf Club Facility Upgrade (Lrci Funds)	50,000.00	0.00	38,613.63
11320	Capital Expenditure - Land & Buildings - Other Recre: J163A		Popanyinning Hall Capital Works	100,000.00	0.00	0.00
11320	Capital Expenditure - Land & Buildings - Other Recre: C208		Cuballing Recreation Centre Precinct Master Pl	0.00	0.00	0.00
12145	Capital Expenditure - Depot Upgrade			10,000.00	0.00	9,916.09
TOTAL EXPENDITURE				1,799,604.00	485,316.00	1,242,752.77
FURNITURE & EQUIPMENT						
04270	Capital Expenditure - Furniture & Equipment			0.00	20,000.00	0.00
TOTAL EXPENDITURE				0.00	20,000.00	0.00
PLANT & EQUIPMENT						
11300	Capital Expenditure - Plant & Equipment - Generator			0.00	26,350.00	0.00
12411	Two Way system for Plant			20,000.00	25,000.00	0.00
12412	Capital Purchase - Grader			407,025.00	0.00	407,024.94
12416	Capital Expenditure - Plant & Equipment - Hino Truck			0.00	97,540.00	0.00
12414	Capital Purchase - CEO Vehicle Prado GXL			57,717.00	0.00	62,537.96
12419	Capital Expenditure - Plant & Equipment - Loader anc			350,000.00	0.00	347,772.21
12420	Capital Expenditure - Plant & Equipment - Mower			6,500.00	0.00	4,681.82
12421	Capital Expenditure - Plant & Equipment - Traffic Ligh			0.00	37,000.00	0.00
12428	Capital Purchase - Sewell Sweeper TB2000E			0.00	61,500.00	0.00
12429	Capital Expenditure - Plant & Equipment - Plant Traile			0.00	8,500.00	0.00
12430	Capital Expenditure - Plant & Equipment - Utility			0.00	60,278.00	0.00
TOTAL EXPENDITURE				841,242.00	316,168.00	822,016.93
ROADS						
12115	Capital Expenditure - MRWA Project Construction			0.00	0.00	0.00
12115	Capital Expenditure - MRWA Project Construction	R001D	Stratherne Road 2021/22	0.00	0.00	9,755.91
12115	Capital Expenditure - MRWA Project Construction	R001E	Rrg Stratherne Rd 2022/23	210,600.00	179,695.27	59,031.50
12115	Capital Expenditure - MRWA Project Construction	R001F	Stratherne Road 23-24 - Reconstruction & Sho	0.00	580,199.89	0.00
12115	Capital Expenditure - MRWA Project Construction	R129E	Narrogin Wandering Road 2021/22	0.00	0.00	76,964.80
12115	Capital Expenditure - MRWA Project Construction	R129F	Wandering-Narrogin Road 2022/23	269,400.00	0.00	243,108.02
12115	Capital Expenditure - MRWA Project Construction	R129G	Wandering Narrogin Road 23/24 - Final Seal	0.00	43,199.67	0.00
12120	Capital Expenditure - Roads to Recovery Construction			0.00	0.00	0.00
12120	Capital Expenditure - Roads to Recovery Constructio	RTR014	Contine Siding Floodway	41,750.00	0.00	34,087.15
12120	Capital Expenditure - Roads to Recovery Constructio	RTR017	Roads To Recovery Reeds Road Gravel Sheeti	0.00	0.00	18,181.82
12120	Capital Expenditure - Roads to Recovery Constructio	RTR042	Dent Road Floodway	37,424.00	0.00	32,822.49
12120	Capital Expenditure - Roads to Recovery Constructio	RTR052	Youngs Road Floodway	40,660.00	0.00	33,052.04
12120	Capital Expenditure - Roads to Recovery Constructio	RTR056	Lol Gray Soak Road Floodway	74,927.00	0.00	72,156.41
12120	Capital Expenditure - Roads to Recovery Constructio	RTR096	Roads To Recovery - Austral Street	0.00	142,500.46	0.00
12120	Capital Expenditure - Roads to Recovery Constructio	RTR140	Roads To Recovery - Campbell Street	0.00	28,359.30	0.00
12120	Capital Expenditure - Roads to Recovery Constructio	RTR004	Roads To Recovery Popanyinning Road East G	0.00	46,878.83	0.00
12120	Capital Expenditure - Roads to Recovery Constructio	RTR129	R2R Wandering Narrogin Road Final Seal	40,050.00	0.00	69,443.90
12125	Capital Expenditure - Blackspot funding Construction			0.00	0.00	0.00
12125	Capital Expenditure - Blackspot funding Construction	BS129	Blackspot - Wandering Narrogin Road	7,000.00	15,000.00	0.00
12127	Capital Expenditure - Wheatbelt Secondary Freight Network			0.00	0.00	0.00
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WF006D	Wheatbelt Secondary Freight Network Cuballing	82,000.00	0.00	82,242.59
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WF006R	Cuballing East Road 2021/22 Final Seal Works	160,050.00	160,050.00	0.00
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WF006P	Cuballing East Road 2020/21 Preliminary Work	63,601.00	0.00	0.00
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WSF006	Wheatbelt Secondary Freight Network Cuballing	910,898.00	0.00	1,220,730.86
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WSF007	Wheatbelt Secondary Freight Network 2022/23	1,688,396.00	230,180.61	1,762,431.04
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WF007D	Wheatbelt Secondary Freight Network 2022/23	53,000.00	0.00	43,272.22
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WSF008	Wheatbelt Secondary Freight - Cuballing East F	0.00	2,077,626.69	0.00
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WF129D	Wheatbelt Secondary Freight 2022/23 Narrogin	258,660.00	229,868.85	5,804.24
12127	Capital Expenditure - Wheatbelt Secondary Freight N	WSF129	Wheatbelt Secondary Freight Narrogin Wanderi	0.00	0.00	13,219.04
TOTAL EXPENDITURE				3,938,416.00	3,733,559.57	3,776,304.03
BRIDGES						
11214	Bridge Improvements - Capital Upgrades			55,000.00	40,000.00	34,492.28
TOTAL EXPENDITURE				55,000.00	40,000.00	34,492.28

COA	Account Description	Job No.	Job Description	22/23 Budget	23/24 Budget	22/23 Actual
PARKS, OVALS & PLAYGROUNDS						
11128	Expenditure - Sporting Club Upgrades			30,000.00	0.00	26,315.77
11315	Capital Expenditure - Parks, Ovals & Playgrounds			0.00	0.00	0.00
11315	Capital Expenditure - Parks, Ovals & Playgrounds	C207	Heritage Walk Trail	0.00	10,000.00	0.00
11350	Capital Expenditure - Recreational Facilities			0.00	0.00	0.00
11350	Capital Expenditure - Recreational Facilities	C209	Cuballing Skate Park Precinct Master Plan	0.00	15,000.00	0.00
TOTAL EXPENDITURE				30,000.00	25,000.00	26,315.77
OTHER INFRASTRUCTURE						
10735	Capital Expenditure - Other Infrastructure			99,887.00	0.00	117,377.50
10735	Capital Expenditure - Other Infrastructure	C210	Cuballing Niche Wall	0.00	10,000.00	0.00
TOTAL EXPENDITURE				99,887.00	10,000.00	117,377.50
TOTAL CAPITAL EXPENDITURE				6,764,149.00	4,880,043.57	6,019,259.28
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
	Depreciation			2,035,605.00	2,277,130.77	2,209,250.37
	(Profit) / Loss on Asset Disposal			107,167.00	5,702.45	43,343.50
AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES				2,142,772.00	2,282,833.22	2,252,593.87
INVESTING ACTIVITIES						
	Proceeds from Disposal of Assets			308,079.00	75,954.55	308,079.46
	Capital acquisitions			(6,764,149.00)	(4,880,043.57)	(6,019,259.28)
AMOUNT ATTRIBUTABLE TO INVESTING ACTIVITIES				(6,456,070.00)	(4,804,089.02)	(5,711,179.82)
FINANCING ACTIVITIES						
12195	Proceeds from New Debentures			407,025.00	250,000.00	407,024.94
	<u>Loan Repayments</u>					
41101	Current Loan Liability - Graders			(40,671.00)	(76,689.31)	0.00
41102	Current Loan Liability - Austral Street Loan			(15,460.00)	(15,797.88)	(15,460.58)
41103	Accommodation			(68,849.00)	(72,016.53)	(68,849.11)
	<u>Lease Repayments</u>					
41200	Lease Liability - Current			0.00	(2,000.00)	0.00
	<u>Transfers to Reserves</u>					
72100	Plant and Equipment Reserve			(60,039.00)	(23,204.24)	(4,078.15)
72200	Admin Building and IT & Office Equipment Reserve			(32.00)	(370.80)	(109.49)
72300	Employee Entitlements Reserve			(1,067.00)	(11,592.48)	(3,424.16)
72400	Housing Reserve			(367.00)	(3,179.64)	(1,175.51)
72500	Recreation & Community Facility Reserve			(792.00)	(3,897.20)	(2,131.13)
72600	Refuse Site Reserve			(250.00)	(1,840.60)	(543.68)
72800	Equestrian Reserve			(5,295.00)	(198.96)	(58.77)
72900	Standpipe Maintenance Reserve			0.00	(165.96)	(49.01)
72950	Road and Bridges Reserve			(486.00)	(4,255.76)	(1,257.05)
72850	Community & Sporting Club Reserve			(67,403.00)	(215.40)	(63.60)
	<u>Transfers (from) Reserves</u>					
72100	Plant and Equipment Reserve			340,000.00	0.00	340,000.00
72200	Admin Building and IT & Office Equipment Reserve			0.00	0.00	0.00
72300	Employee Entitlements Reserve			0.00	0.00	0.00
72400	Housing Reserve			0.00	0.00	20,000.00
72500	Recreation & Community Facility Reserve			20,000.00	0.00	82,943.00
72600	Refuse Site Reserve			84,887.00	0.00	0.00
72800	Equestrian Reserve			0.00	0.00	0.00
72900	Standpipe Maintenance Reserve			0.00	0.00	0.00
72950	Road and Bridges Reserve			0.00	0.00	0.00
72850	Community & Sporting Club Reserve			0.00	0.00	0.00
AMOUNT ATTRIBUTABLE TO FINANCING ACTIVITIES				591,201.00	34,575.24	752,767.70
OPENING FUNDING SURPLUS / (DEFICIT)				1,489,639.00	1,805,569.35	1,489,639.00
TOTALMOVEMENT DURING THE FINANCIAL YEAR				(1,465,213.01)	(1,780,050.17)	315,929.35
CLOSING FUNDING SURPLUS / (DEFICIT)				24,425.99	25,519.18	1,805,568.35

LOAN REPAYMENT SCHEDULE

LOAN NO.	PURPOSE	TERM OF	DUE DATE	CAPITAL	INTEREST	TOTAL
Loan 64	Austral Street	10	13/11/23	\$ 7,856.32	\$ 1,086.20	\$ 8,942.52
			13/05/24	\$ 7,941.56	\$ 1,000.96	\$ 8,942.52
Loan 65	Aged Accommodation Units	10	22/12/23	\$ 35,603.38	\$ 17,766.50	\$ 53,369.88
			24/06/24	\$ 36,413.15	\$ 16,956.73	\$ 53,369.88
Loan 67	Grader	5	19/07/23	\$ 37,243.70	\$ 7,969.34	\$ 45,213.04
			19/01/24	\$ 37,972.91	\$ 7,240.13	\$ 45,213.04
			TOTALS	\$ 163,031.02	\$ 52,019.86	\$ 215,050.88

**ADDITIONAL NOTES TO THE BUDGET
2023/2024**

CAPITAL INCOME AND EXPENDITURE

	2023/2024 Budget
	\$
Capital Income	
CN157 Hino300 Series 717	25,000
P255 37 KVA Generator	1,350
CN3468,CN3469 Traffic Lights	3,000
cn0 Toyota Utility	45,000
Total Income	74,350
Capital Expenditure	
Land and Buildings	
Land Purchase - Light Industrial Area	250,000
Administration Office Refurbishment	19,141
Aged Persons Accommodation	213,000
CEO Resident - Solar Panels	5,000
CEO Residence - Air Conditioner	11,418
Cuballing Town Hall	50,332
Cuballing CWA Hall	176,225
Skate Park Refurbishment	10,200
	735,316
Furniture and Equipment	
Furniture & Equipment	20,000
Plant	
Generator	26,350
Two Way System - Plant	25,000
Hino Truck	97,540
Traffic Lights	37,000
Sewell Sweeper	61,500
Plant Trailer	8,500
Utility - CN0	60,278
	316,168
Infrastructure	
Roads Capital Projects	3,733,559
Bridges	40,000
Heritage Walk Trail	10,000
Cuballing Skate Park Master Plan	15,000
Cuballing Niche Wall	10,000
	3,808,559
	0
Total Expenditure	4,954,393

SALE OF ASSETS

	2022/23 WDV	2023/24 Proceeds	2023/24 Profit / (Loss)
	\$	\$	\$
CN157 Hino 300 Series	27,000	25,000	2,000
P255 Generator 37 KVA	5,700	1,350	- 4,350
CN3468,CN3469 Traffic Lights	8,640	3,000	- 5,640
CN0 Toyota Hilus	40,317	45,000	4,683
	54,657.00	49,350.00	-5,307.00

Shire of Cuballing

Road Replacement Program for the 2023/24 financial year

Type of Project		Description	Location (SLK's)	WAGES	O'HEADS	POC	CONTRACT & MATERIALS	TOTAL COST	MRD	R2R	FAG's (Roads)	MUNI	TOTAL FUNDING
G/L	Job No.	REGIONAL ROAD GROUP											
12115	R001F	Stratherne Road	Reconstruction, drainage, cement stabilisation & seal	SLK 7.04 - 10.25	67,198	94,749	95,798	322,455	580,200	386,800		193,400	580,200
12115	R001E	Stratherne Road (22/23 Carryover)	Final Seal on 22/23 Yr Shoulder Widening section	SLK 5.04 - 6.04	33,328	46,993	38,751	60,624	179,695	84,042		95,653	179,695
12115	R129G	Wandering Narrogin Road	Final Seal on 22/23 Yr Shoulder Widening section	SLK 30.83 - 31.73	0	0	0	43,200	43,200	28,800		14,400	43,200
				100,526	141,742	134,549	426,278	803,095	499,642	0	0	303,453	803,095
WHEATBELT SECONDARY FREIGHT NETWORK													
12127	WF006R	Cuballing East	Final single coat (10mm) cutback bitumen seal	SLK 7.13 - 10.44	0	0	0	160,050	160,050	105,928		54,122	160,050
12127	WSF007	Cuballing East	Final Seal on 22/23 reconstruction section	SLK 2.42 - 7.13	0	0	0	230,181	230,181	214,835		15,345	230,181
12127	WSF008	Cuballing East	Drainage, reconst 4.64km including intersections	SLK 2.42 - 12.80	195,466	275,307	211,554	1,395,300	2,077,627	1,939,118		138,508	2,077,627
12127	WF129D	Wandering Narrogin Road	Clearing & Pavement Design	SLK 0.00 - 32.38	6,909	9,742	3,489	209,728	229,869	144,860		85,009	229,869
				202,375	285,049	215,043	1,995,258	2,697,726	2,404,741	0	0	292,985	2,697,726
ROADS TO RECOVERY													
12120	RTR096	Austral Street	Shoulder Widening & Primersealing and Kerbing	SLK 0.00 - 0.40	24,183	34,098	13,803	70,416	142,500		135,713	6,788	142,500
12120	RTR140	Campbell Street	Asphalt Footpath	SLK 0.45 - 0.61	3,556	5,014	3,579	16,210	28,359		28,359	0	28,359
12120	RTR004	Popanyinning East Road	Gravel Sheetting	SLK 10.92 - 13.14	11,584	16,333	13,563	5,400	46,879		46,879	0	46,879
				39,323	55,446	30,944	92,026	217,739	0	210,951	0	6,788	217,739
SHIRE FUNDED													
Capital Expenditure Projects													
Nil													
Road Maintenance													
Various Roads		Culverts	Various SLK's	12,396	17,479	13,425	65,450	108,750	9,912		6,929	91,909	108,750
Various Roads		Bitumen Patching	Various SLK's	17,291	24,380	12,523	21,300	75,493	6,881		4,810	63,802	75,493
Various Roads		Roadside Spraying	Various SLK's	23,099	32,570	32,725	20,610	109,004	9,935		6,945	92,124	109,004
Various Roads		Shoulder Grading	Various SLK's	39,289	55,005	89,316	0	183,610	16,736		11,699	155,176	183,610
Various Roads		Summer Grading	Various SLK's	41,965	58,751	97,564	14,625	212,905	19,406		13,565	179,934	212,905
Various Roads		Winter Grading	Various SLK's	73,159	102,423	148,105	45,760	369,447	33,674		23,539	312,233	369,447
Various Roads		Tree Mulching	Various SLK's	1,355	1,910	1,613	65,750	70,628	6,438		4,500	59,690	70,628
				208,555	292,518	395,270	233,495	1,129,837	102,982	0	71,988	954,867	1,129,837
TOTAL 2023/24 ROAD PROGRAM				550,779	774,755	775,806	2,747,057	4,848,397	3,007,365	210,951	71,988	1,558,093	4,848,397



*Schedule of
Fees & Charges*

2023/24

ADMINISTRATION	Rate	GST	Total Charge
GENERAL			
Photocopying			
A4	\$0.36	Yes	\$0.40
A4 (double sided)	\$0.45	Yes	\$0.50
A3	\$0.60	Yes	\$0.66
A3 (Double sided)	\$0.70	Yes	\$0.77
Community Groups	\$0.18	Yes	\$0.20
Colour photocopies +50%			
Binding - per document	\$2.90	Yes	\$3.20
Laminating	\$5.81	Yes	\$6.40
Electoral Rolls	\$11.00	No	\$11.00
Rate book	\$60.00	Yes	\$66.00
Council Minutes and Agendas	At cost	Yes	At Cost
Budgets / Annual Reports	At cost	Yes	At Cost
Town Planning Scheme Text	At cost	Yes	At Cost
Local Planning Strategy	At cost	Yes	At Cost

Council's Agendas, Minutes, Annual Reports, Budgets, Town Planning Scheme and Local Planning Strategy are available to inspect at the Shire office and available for download from the Shire website free of charge. To obtain a personal copy will incur relevant charges

CUBBY NEWS ADVERTISING			
1/4 Page black & white	\$9.00	Yes	\$9.90
1/2 page black & white	\$16.00	Yes	\$17.60
Full page black & white	\$32.00	Yes	\$35.20
Full page colour	\$64.00	Yes	\$70.40
RATE ENQUIRIES			
Rate Enquiry Fee (non EAS)	\$25.00	Yes	\$27.50
Rate Enquiry Fee (EAS)	\$120.00	Yes	\$132.00
Rate Notice Reprint	\$10.90	Yes	\$12.00
Payment Plan Administration Fee	\$15.00	Yes	\$16.50
Rates Refund Administration Fee	\$20.00	Yes	\$22.00
FREEDOM OF INFORMATION			
Personal Information about the applicant	\$0.00	No	\$0.00
Non-personal application	\$30.00	No	\$30.00
Archive Research of Council Records - per hour or part thereof	\$30.00	No	\$30.00
Staff Time for Photocopying (per hour or part thereof)	\$30.00	No	\$30.00
Photocopying required for enquiry	\$0.20	No	\$0.20
Charge for duplicating tape, film or computer information	At cost	No	At cost
Charge for delivery, packaging and postage	At cost	No	At cost
Advance deposit may be required of estimated charges			25%
Further advance deposit may be required to meet the charges for dealing with the application			75%
<i>For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is</i>			
PAYMENT RELATED FEES			
Dishonoured Cheque Fees	\$35.00	Yes	\$38.50

ANIMAL CONTROL	Rate	GST	Total Charge
REPLACEMENT TAG	\$6.00	No	\$6.00
DOG REGISTRATION FEES			
<i>Non-Working Dogs</i>			
<i>Unsterilised</i>			
1 Year	\$50.00	No	\$50.00
3 Year	\$120.00	No	\$120.00
Lifetime	\$250.00	No	\$250.00

<i>Sterilised</i>			
1 Year	\$20.00	No	\$20.00
3 Year	\$42.50	No	\$42.50
Lifetime	\$100.00	No	\$100.00
Pensioners receive a 50% discount on the above license fees			

<i>Working Dogs</i>			
<i>Unsterilised</i>			
1 Year	\$12.50	No	\$12.50
3 Year	\$30.00	No	\$30.00
Lifetime	\$62.50	No	\$62.50
<i>Sterilised</i>			
1 Year	\$5.00	No	\$5.00
3 Year	\$10.60	No	\$10.60
Lifetime	\$25.00	No	\$25.00

Working dogs charged at 25% of standard fee

Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)

All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the above

CAT REGISTRATION FEES

1 Year	\$20.00	No	\$20.00
3 Year	\$42.50	No	\$42.50
Lifetime	\$100.00	No	\$100.00

Pensioners receive a 50% discount on the above license fees

Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)

All fees and penalties as stated in Cat Regulations as amended from time to time. Any discrepancies between the above

POUND FEES Cats & Dogs

Seizure Fee - Registered Dog	\$50.00	No	\$50.00
Seizure Fee - Unregistered Dog	\$100.00	No	\$100.00
Daily impound fee including sustenance - per day or part thereof	\$20.00	No	\$20.00
Disposal/ Destruction	\$100.00	Yes	\$110.00
FINE ENFORCEMENT FEE	\$20.00	Yes	\$22.00

BUILDING

BUILDING LICENCE APPLICATIONS

Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.

	Rate	GST	Total Charge
Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$110.00	No	
Class 1 or 10 building or incidental construction			
Certified Commercial / Industrial Permits - 0.09% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$110.00	No	
Class 2 to 9 building or incidental construction			
Uncertified application for a building permit - 0.32% of estimated value as determined by the relevant permit authority but not less than \$110.00	Minimum \$110.00	No	

All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the

APPLICATION FOR A BUILDING APPROVAL CERTIFICATE FOR UNAUTHORISED BUILDING WORKS

For the issue of a building approval certificate - Class 1 or 10 - 0.38% of estimated current value of the unauthorised structure as determined by the LGA. Minimum Fee \$110.00	Minimum \$110.00	No	
Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of estimated current value of the unauthorised structure as determined by the LGA Minimum Fee \$110.00	Minimum \$110.00	No	
STATUTORY BUILDING LEVIES		No	

Building and Construction Industry Training Fund Levy - 20% of value over \$20,000 of building	0.20%	No	
Builders Registration Board \$41.50			
<i>All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.</i>			

OTHER BUILDING CONTROL FEES AND CHARGES

Certificate of Design Compliance	\$340.00	No	\$340.00
Certificate of Construction Compliance	\$340.00	No	\$340.00
Certificate of Building Compliance	\$340.00	No	\$340.00
<i>Certificates charged at 0.2% of the value of building works, minimum charge of \$340.00</i>			

SWIMMING POOL INSPECTION FEE

Swimming Pool Inspection Fee (\$58.45/4 years) Reg 53 Building Regs 2012	\$58.45	No	\$58.45
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HEALTH	Rate	GST	Total Charge
SEPTIC TANKS			
Septic Tank Approval Fee	\$118.00	No	\$118.00
Septic Tank Inspection Fee	\$118.00	No	\$118.00
FOOD PREMISES			
Registration of Food Premises	\$230.00	No	\$230.00
Annual Food Business Inspection Fee	\$150.00	No	\$150.00
PERMITS AND LICENCES			
Cuballing Tavern Alfresco Area	\$115.00	No	\$115.00
Popanyinning Kennels	\$115.00	No	\$115.00
Lazeaway Caravan Park	\$231.00	No	\$231.00

TOWN PLANNING	Rate	GST	Total Charge
All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any			
TOWN PLANNING SCHEME AMENDMENTS			
Shire Planner	\$101 per hour	No	\$101 per hour
Senior Planner	\$76 per hour	No	\$76 per hour
Planning Officer	\$76 per hour	No	\$76 per hour
Other Staff eg. Environmental Health Officer	\$104 per hour	No	\$104 per hour
Secretary / administration clerk	\$50 per hour	No	\$50 per hour
TOWN PLANNING STRUCTURE PLANS			
Shire Planner	\$101 per hour	No	\$101 per hour
Senior Planner	\$76 per hour	No	\$76 per hour
Planning Officer	\$76 per hour	No	\$76 per hour
Other Staff eg. Environmental Health Officer	\$104 per hour	No	\$104 per hour
Secretary / administration clerk	\$50 per hour	No	\$50 per hour
PLANNING APPLICATIONS			
Fee is payable on estimated value of development			
a) Not more than \$50,000	\$147	No	\$147
b) \$50,001-\$500,000	0.32% of estimated cost of development	No	
c) \$500,001 - \$2.5million	\$1,700 + 0.257% for every \$1 in excess of \$500k	No	

d) \$2.5million - \$5million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	No	
e) \$5million - \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	No	
f) More than \$21.5 million	\$34,196	No	
Home Occupation Application	\$222	No	
Home Occupation Renewal	\$73	No	
Non-conforming Use		No	
Application for change of use or continuation of non-conforming use where development is not occurring	\$295	No	
Activity without approval			
Where an application for development approval is lodged after the development has commenced or been carried out, an			
ADVERTISING - WHERE REQUIRED			
In local papers	At cost	Yes	At cost
Statewide papers	At cost	Yes	At cost
SUBDIVISION APPLICATIONS			
Subdivision Clearance - Not More than 5 lots - \$73 per lot	\$73.00 per lot	No	
Subdivision Clearance - More than 5 lots but less than 196 lots - \$73 for first for the first 45 lots then \$35 per lot thereafter		No	
More than 195 lots	\$7,393	No	
OTHER TOWN PLANNING FEES AND CHARGES			
Issue of zoning certificate	\$73	No	
Reply to property settlement questionnaire	\$73	No	
Provision of written planning advice	\$73	No	

RECREATION FACILITY HIRE	Rate	GST	Total Charge
CUBALLING & POPANYINNING SHIRE HALL & CWA HALL			
Major Functions (ie. Weddings, parties, shows etc)	\$227.27	Yes	\$250.00
Minor Functions (ie. Displays, exhibitions, dance groups etc)	\$113.63	Yes	\$125.00
Local Community Groups	\$27.27	Yes	\$30.00
Additional Cleaning Fee (per Hour)	\$90.90	Yes	\$100.00
CUBALLING RECREATION CENTRE			
Major Functions	\$227.27	Yes	\$250.00
Use of oval and/or kitchen (ie. K9 Club) - Hourly Rate	\$27.27	Yes	\$30.00
Use of toilets/ showers (eg. Equestrian) - Daily Rate	\$127.27	Yes	\$140.00
Use of Oval only - Daily Rate	\$57.27	Yes	\$63.00
Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
Additional Cleaning Fee (per Hour)	\$95.00	Yes	\$104.50
POPANYINNING SCHOOL			
Hire Fee - Local Community Groups	\$27.27	Yes	\$30.00
Additional Cleaning Fee (per Hour)	\$90.90	Yes	\$100.00
SPORTING ASSOCIATION ANNUAL RENTAL			
Cuballing Cricket Club	\$827.27	Yes	\$910.00
Cuballing Tennis	\$1,059.09	Yes	\$1,165.00
K9 Club	\$413.63	Yes	\$455.00
Cuballing Craft Group	\$413.63	Yes	\$455.00
Cuballing Bootscooters	\$413.63	Yes	\$455.00
Popanyinning Tennis Courts	\$0.00	Yes	\$0.00
Popanyinning Railway Building	\$0.00	Yes	\$0.00
Popanyinning Progress Association	\$0.00	Yes	\$0.00
Changeroom Annual Hire - Dryandra Pony Club	\$486.36	Yes	\$585.00

Changeroom Annual Hire - Dryandra Equestrian Association	\$486.36	Yes	\$535.00
Grounds Hire - Dryandra Pony Club	\$2,622.72	Yes	\$2,885.00
Grounds Hire - Dryandra Equestrian Association	\$2,622.72	Yes	\$2,885.00
Additional Cleaning Fee (per Hour - each occasion)	\$90.90	Yes	\$100.00

CAMPING ON COUNCIL PROPERTY WITH A PERMIT

As per Council Policy 7.9, Camping at:

- Cuballing Recreation Ground
- Popanyinning Recreation Ground,
- Popanyinning School
- Popanyinning Hall
- Cuballing Rifle Club
- Yornaning Dam

A camping permit is for

- a single group for one night in one tent/caravan/RV/etc: or
- two adults for one night in multiple swags, etc.

\$25.00	Yes	\$27.50
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INDEPENDENT LIVING UNITS

	Rate	GST	Total Charge
Rent per week	\$350.00	No	\$350.00
Bond (4 weeks rent)	\$1,400.00	No	\$1,400.00
Pet Bond	\$200.00	No	\$200.00

OTHER SERVICES

	Rate	GST	Total Charge
STANDPIPE WATER CHARGES			
Residents - Per kL (1000L)	\$10.00	No	\$10.00
Minimum Charge for card holders per billing cycle	\$0.00	No	\$0.00
Swipe Card (non refundable)	\$33.00	No	\$33.00
<i>Accounts are sent quarterly</i>			

KERBSIDE WASTE & RECYCLING COLLECTION

	Rate	GST	Total Charge
Rubbish & Recycling Collection - Compulsory collection for all townsite residences	\$315.00	No	\$315.00
Rubbish & Recycling Collection - Compulsory collection for all townsite residences - Pensioner Discount	\$240.00	No	\$240.00
Replacement Bin	\$95.00	Yes	\$104.50
Additional Full Service (Rubbish & Recycling Service)	\$315.00	No	\$315.00
Additional Waste Bin Service (240L)	\$210.00	No	\$210.00
Refuse Site Fee - Per UV assessment	\$42.00	No	\$42.00

TRANSFER STATION FEES

	Rate	GST	Total Charge
Tyres - Car	\$7.00	Yes	\$7.70
Tyres - Truck	\$23.00	Yes	\$25.30
Tyres - Tractor (up to 1m)	\$45.45	Yes	\$50.00
Tyres - Tractor (1-2m)	\$68.18	Yes	\$75.00

CEMETERY

	Rate	GST	Total Charge
BURIAL FEES			
(Charges in accordance with Cemeteries Act 1986, Section 53)			
Reservation of Plot	\$60.00	Yes	\$66.00
Interment/ Burial Fee	Cost plus 10%	Yes	Cost plus 10%
Headstone Licence	\$55.00	Yes	\$60.50
PLACEMENT OF ASHES IN NICHE WALL		Yes	

Single	\$80.00	Yes	\$88.00
Double	\$110.00	Yes	\$121.00
Interment	Cost plus 10%	Yes	Cost plus 10%
RESERVATION OF ASHES IN NICHE WALL			
Single	\$35.00	No	\$38.50
Double	\$60.00	No	\$66.00
GRAVE DIGGING	Cost plus 10%	Yes	Cost plus 10%

PRIVATE WORKS	Rate	GST	Total Charge
YELLOW SAND			
Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$213.63	Yes	\$235.00
<i>Other Purchases (Non Ratepayers/Non Residents, Outside Shire of Cuballing) includes additional Plant Hire rate of delivery - 16m3/Semi-Trailer</i>	\$427.26		\$470.00
BLUE METAL			
Shire of Cuballing Ratepayers - per tonne	\$80.00	Yes	\$88.00
<i>No delivery, material cost only. All delivery includes Plant Hire rate of delivery</i>			
GRAVEL			
No Delivery - Self Load - per cubic metre	\$8.00	Yes	\$8.80
No delivery - Shire Loaded per cubic metre	\$10.00	Yes	\$11.00
Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$185.00	Yes	\$203.50
" " " " " - Delivered - 16m3/Semi-Trailer	\$370.00	Yes	\$407.00
REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE			
	\$574.54	Yes	\$632.00
LABOUR HIRE			
Worker Labour Rate per Hour	\$75.00	Yes	\$82.50
Worker Labour Rate Cleaning (incl. materials) per Hour	\$95.00	Yes	\$104.50
PLANT HIRE - \$/HR INC OPERATOR			
Loader Hire	\$176.60	Yes	\$194.26
Grader Hire	\$189.00	Yes	\$207.90
Multi-Tyre Roller	\$143.00	Yes	\$157.30
Vibe Roller	\$148.00	Yes	\$162.80
Tip Trucks (6 wheelers)	\$148.00	Yes	\$162.80
Tip Truck 3 tonne	\$96.50	Yes	\$106.15
Truck 4 tonne	\$109.80	Yes	\$229.78
Semi Side Tipper	\$167.00	Yes	\$183.70
John Deere Tractor and Operator	\$128.00	Yes	\$140.80
John Deere Tractor and Operator - Includes slasher or mower	\$128.00	Yes	\$140.80
Machinery Float	\$167.00	Yes	\$183.70
Utility Hire	\$81.00	Yes	\$89.10
Operator overtime (1.5 time)	\$18.50	Yes	\$20.35
Operator overtime (Double time)	\$37.00	Yes	\$40.70