



**Annual Budget
for the Year Ending
30 June 2024**



Budget Introduction for 2023/2024

I am pleased to present to you the Shire's 2023/2024 Budget, which marks the start of yet another exciting period for Laverton and the continuation of projects for the community.

The Council has demonstrated the commitment to the community through the budget process and the Community Strategic Plan has been a major driver of the budget plans. In this years budget, the Council has taken a clear stance to beautify the town. It is planned to improve the visual aesthetics along the main street as well as at strategic locations around town through the planting of vegetation. It is also envisaged to undertake significant upgrades to the recreation precinct around the oval with an upgraded playground, a walking track and exercise stations put in place.

The Council is committed to work with all members of the community and especially Aboriginal and Torres Straight Islanders who live within the area, as well as the transient population who travel through Laverton to ensure that services at a state and local government level are provided.

Council is also determined to turn its attention to the rural road networks and work with the mining companies to determine the needs and to meet and maintain the councils' assets in a positive manner.

The Shire's regular approach of preparing a balanced budget is again a hall mark for this year's budget. Funding to achieve a balanced budget across both operating and capital expenditure comes from a variety of sources including grants, reserve fund monies and of course Council rates.

Council has been mindful of keeping rates to a manageable level, however council is facing increased costs through a mandatory 5.3% wage increase (tied to CPI), street lights, power consumption and fuel prices rising significantly, inflationary pressure across the board, and the supply chain being artificially increased as items can either not be sourced or are at an exorbitant price. Therefore, the rates have been increased to counter these increases. The rates are shown in the table as a comparison between this and last year.

2022/2023 Financial Year					
Pastoral Leases UV Rate in \$	Mining Leases UV Rate in \$	Townsite GRV Rate in \$	Mining GRV Rate in \$	UV Minimum \$	GRV Minimum \$
10.0837¢	18.7153¢	11.9583¢	9.5865¢	335	335
2023/2024 Financial Year					
Pastoral Leases UV Rate in \$	Mining Leases UV Rate in \$	Townsite GRV Rate in \$	Mining GRV Rate in \$	UV Minimum \$	GRV Minimum \$
10.5879¢	20.0000¢	12.5562¢	10.0649¢	350	350
Increase 5.00%	Increase 6.86%	Increase 5.00%	Increase 5.00%	Increase 4.48%	Increase% 4.48%

There was a 5% increase to the rate in the dollar \$ from last year for the GRV Rate for both Townsite and Mining, and the UV Rate for Pastoral. The increase in the UV Rate for Mining was slightly higher at 6.86%. These increases were made after considering the Shire of Laverton Long Term Financial Plan, current economic conditions and retaining the differential rate structure in respect to rate revenue.

Council has returned the penalty interest on outstanding rates to 11% in line with pre Covid-19 levels. Council is mindful of the capacity of people to meet the rate payments as the council meets its obligations through the strategic planning for the community.

The Minimum rate has been increased to \$350 per assessment. Of importance for all ratepayers is the discount of 5% which is available to ratepayers for all rates payable on or before the due date.

The rubbish collection service fee remains at \$238 per service which covers the weekly collection costs but not the overall management of the waste disposal facility.

The following are notable features of the 2023/2024 budget:

- Council has allocated \$2,500,000 for new housing projects with construction planned to commence in 2023/24.
- Council has allocated \$6,100,000 for airport upgrades, highlighted by \$3,000,000 for a new terminal building design and construction as the previous plans were cost prohibitive to complete. The resealing of the runway, taxiways including the construction of turning nodes will also be undertaken, as well as the purchase of a new fuel tank.
- The Old education building has \$430,000 allocated to restore the roof and install new cladding and windows to make the building pleasing from a front and side elevation perspective, as well as the installation of an automated reticulation system and tank.

- Council has allocated \$900,000 on the design and construction of a new Depot office.
- Council has allocated \$600,000 for the Laverton Townsite beautification including Playground revitalisation, Laver Place streetscaping, Tree planting to make a green and inviting town and the acquisition and use of bore water (agreement with Water Corp) to water the town oval and the greening of the town. Laver Place will continue to receive works and reticulation will be installed to ensure a welcoming green corridor for all.
- The cemetery will continue to receive funding (\$90,000) and the FLCAG will again address and expand upon the works undertaken over the last four years.
- Council is continuing to support the Outback Grave Markers by allocating \$20,000 to undertake investigations and record these grave sites and to preserve the history of the cemeteries throughout the shire.
- Roads projects continue to absorb most of the Council's capital and operating funds with the following capital road projects;

• Town Street Resealing	\$275,000
• Gravel Re-sheeting – Lake Wells Road	\$800,000
• Gravel Re-sheeting and Reseal – Racecourse Road	\$450,000
• Gravel Re-sheeting – Mt Shenton Road	\$500,000
• Seal and Reseal – Sturt Pea Drive	\$790,000
• Upgrade and Reseal – Cox Street	\$415,000
• Upgrade – Crawford Street	\$215,000
• Gravel Re-sheeting – Old Laverton Road	\$750,000
• Gravel Re-sheeting and Seal – Tip Road	\$350,000
• Gravel Re-sheeting – Bandy Road	\$660,000
- The continued upgrade of Council's plant fleet is included in the Budget with \$500,000 allocated for the purchase of a new grader in 2023/24. Council continues to evaluate our working plant levels to ensure the most cost-effective use of council resources.
- Council continues to support the retention of doctors within the Shire which is ably supported by the mining industries through the rates applied.
- Council also continues with the maintenance and upgrade of the television reception within the town.
- Plant and equipment, the council has developed a 10-year plant replacement program for the council's heavy fleet and has allocated \$500,000 to expedite the purchases. In future years, a business approach will be taken to the leasing/hiring of plant to ascertain the best value of the communities' funds.
- The old Police station currently being renovated will be completed soon and watch for the official opening.

Council has established a defined way of collaborating with the community and has added a mission statement and values to the way the council will collaborate with the community and the key value is:

“Put the community first”

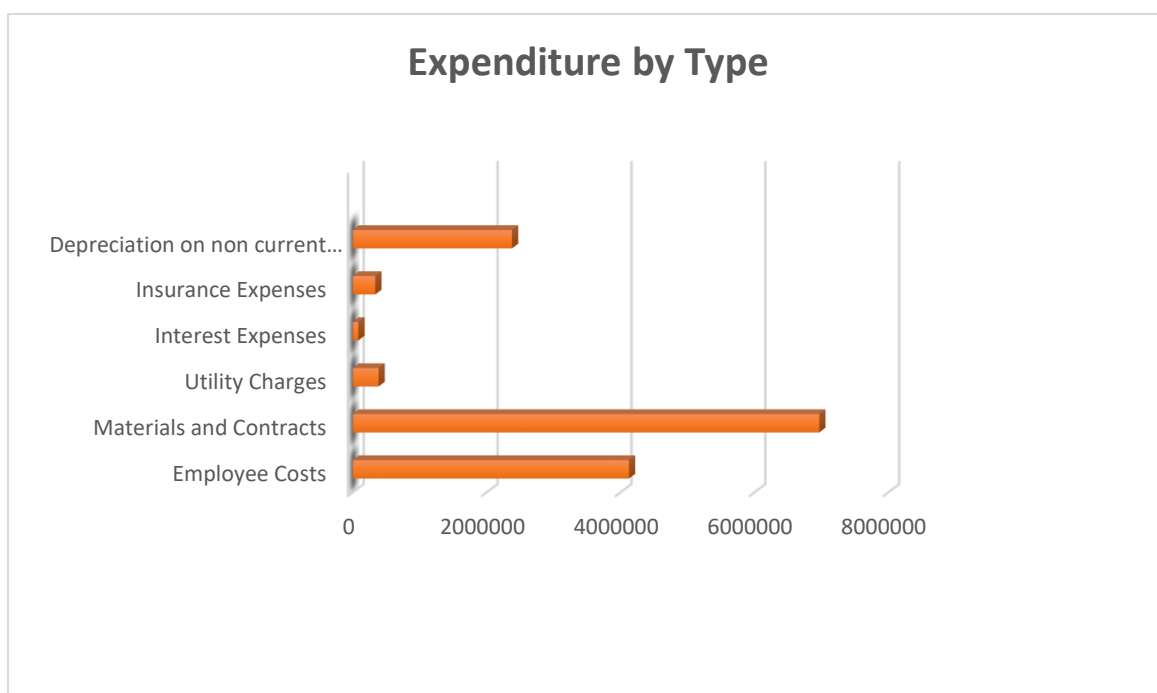
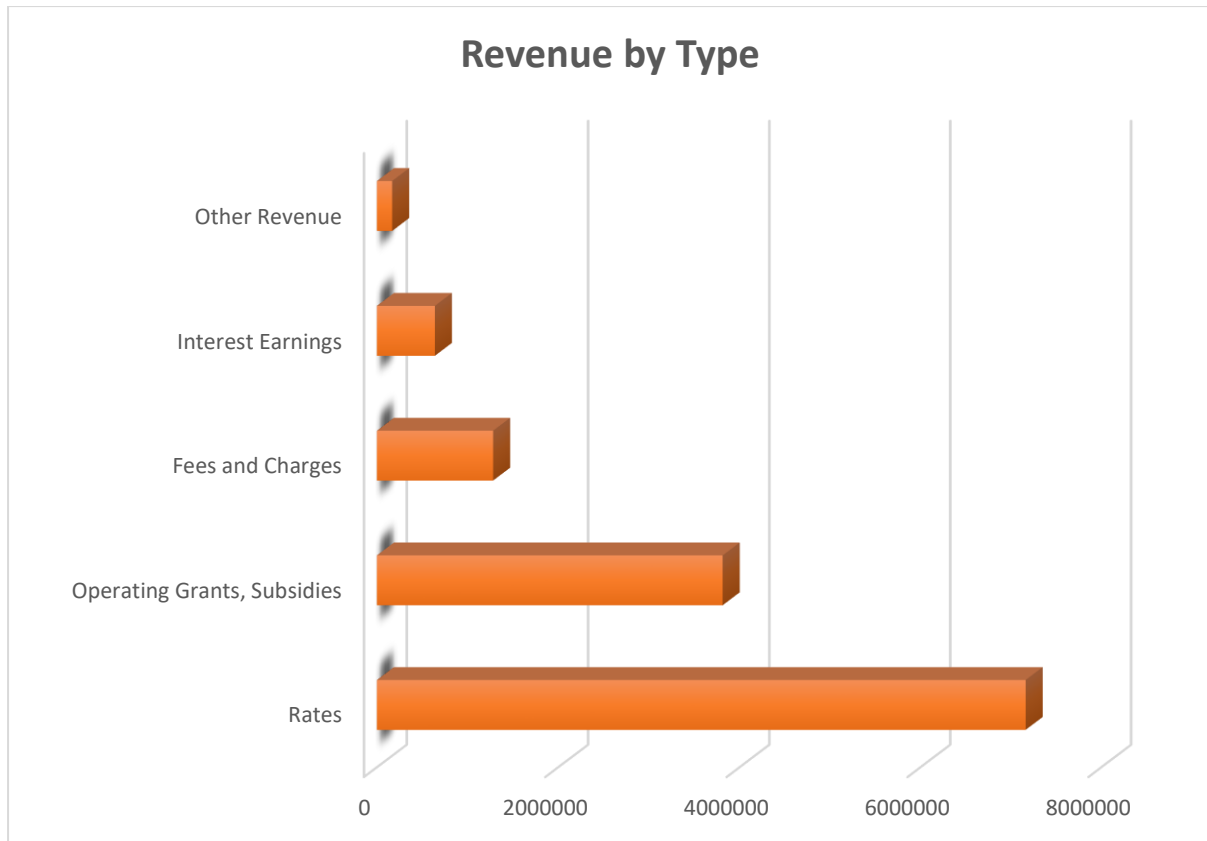
The Council conducted a public Strategic Plan Workshop on May 17. Some of the initiatives suggested by attendees have been incorporated into the budget including

- Upgrade of Playground Equipment
- Expansion of Youth Services. The shire is near finalising an agreement with YMCA which will see Youth activities conducted from Friday – Sunday. The aim is to create a well rounded program covering all aspects and not purely on sports.

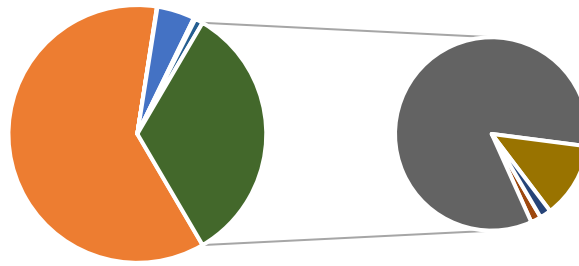
OUR VISION, MISSION, AND VALUES



The following tables provide a graphic representation of the way council allocates the funding and expenditure over the financial year.

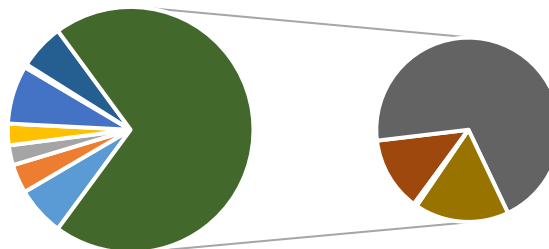


Revenue By Programme



- Governance
 - Health
 - Community Amentities
 - Economic Services
- General Purpose Funding
 - Education and Welfare
 - Recreation and Culture
 - Other Property and Services
- Law,Order, Public Safety
 - Housing
 - Transport

Expenditure by Programme



- Governance
 - Health
 - Community Amentities
 - Economic Services
- General Purpose Funding
 - Education and Welfare
 - Recreation and Culture
 - Other Property and Services
- Law,Order, Public Safety
 - Housing
 - Transport

The adopted budget by its very nature is a lengthy and complex document which can be difficult to follow due to Council's very wide and diverse range of responsibilities. Hopefully, the above commentary will enable you to gain a better understanding of Council's plans for 2023/2024.

Council continues to review its Community Strategic Plan and I would welcome your contact should there be any matters which you would like to see the council address or include in future planning as it is your strategic plan.

In conclusion, I would like to acknowledge the efforts of my fellow Council members who have contributed towards the formulation of the budget and to thank the CEO and his team for their involvement and compilation of the budget document.

Overall, I commend the 2023/2024 budget to you and look forward to the projects, programs, facilities, and services detailed within it being delivered to the ratepayers and residents of the Shire of Laverton.

Copies of the adopted budget are available at the Shire Office and Library. The CEO and his staff will be pleased to assist if you have any questions.

Councillor Patrick Hill
Shire President

20th July 2023



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

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	27

SHIRE'S VISION

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

SHIRE OF LAVERTON
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)	7,163,352	6,477,731	6,527,625
Grants, subsidies and contributions	10	3,813,860	4,903,731	4,047,345
Fees and charges	14	1,281,723	1,041,516	954,680
Interest revenue	11(a)	640,012	609,481	31,200
Other revenue	11(b)	168,417	597,097	300,937
		13,067,364	13,629,556	11,861,787
Expenses				
Employee costs		(4,126,900)	(3,476,724)	(3,657,263)
Materials and contracts		(6,840,901)	(2,592,857)	(5,659,861)
Utility charges		(385,066)	(391,576)	(293,600)
Depreciation	6	(2,378,991)	(2,870,536)	(2,402,226)
Finance costs	11(d)	(82,657)	(41,836)	(44,694)
Insurance		(335,754)	(176,942)	(172,160)
Other expenditure		0	(594,179)	0
		(14,150,269)	(10,144,650)	(12,229,804)
		(1,082,905)	3,484,906	(368,017)
Capital grants, subsidies and contributions	10	3,445,152	757,132	4,943,922
Profit on asset disposals	5	0	28,947	23,584
Loss on asset disposals		(89,000)	(71,242)	(153,957)
		3,356,152	714,837	4,813,549
Net result for the period		2,273,247	4,199,743	4,445,532
Total comprehensive income for the period		2,273,247	4,199,743	4,445,532

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts				
		\$	\$	\$
Rates		7,163,352	6,574,624	6,527,625
Grants, subsidies and contributions		3,813,860	5,374,172	4,047,345
Fees and charges		1,281,723	1,041,516	954,680
Interest revenue		640,012	609,481	31,200
Goods and services tax received		629,964	298,805	549,586
Other revenue		168,417	597,097	300,937
		13,697,328	14,495,695	12,411,373
Payments				
Employee costs		(4,126,900)	(3,599,461)	(3,657,263)
Materials and contracts		(7,242,766)	(2,365,997)	(5,659,861)
Utility charges		(385,066)	(391,576)	(293,600)
Finance costs		(82,657)	(48,209)	(44,694)
Insurance		(335,754)	(176,942)	(172,160)
Goods and services tax paid		(730,414)	(341,289)	(549,586)
Other expenditure		0	(594,179)	0
		(12,903,557)	(7,517,653)	(10,377,164)
Net cash provided by (used in) operating activities	4	793,771	6,978,042	2,034,209

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(8,066,500)	(281,907)	(4,418,000)
Payments for construction of infrastructure	5(b)	(9,107,000)	(2,021,874)	(7,551,855)
Capital grants, subsidies and contributions		3,445,152	757,132	4,943,922
Proceeds from sale of property, plant and equipment	5(a)	120,000	155,928	440,000
Net cash provided by (used in) investing activities		(13,608,348)	(1,390,721)	(6,585,933)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(294,765)	(335,235)	(335,236)
Proceeds from new borrowings	7(a)	2,500,000	0	0
Net cash provided by (used in) financing activities		2,205,235	(335,235)	(335,236)

Net increase (decrease) in cash held

Cash at beginning of year		18,018,389	12,766,303	10,455,667
Cash and cash equivalents at the end of the year	4	7,409,047	18,018,389	5,568,707

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

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

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 7,163,352	\$ 6,477,731	\$ 6,527,625
Grants, subsidies and contributions	10	3,813,860	4,903,731	4,047,345
Fees and charges	14	1,281,723	1,041,516	954,680
Interest revenue	11(a)	640,012	609,481	31,200
Other revenue	11(b)	168,417	597,097	300,937
Profit on asset disposals	5	0	28,947	23,584
		13,067,364	13,658,503	11,885,371
Expenditure from operating activities				
Employee costs		(4,126,900)	(3,476,724)	(3,657,263)
Materials and contracts		(6,840,901)	(2,592,857)	(5,659,861)
Utility charges		(385,066)	(391,576)	(293,600)
Depreciation	6	(2,378,991)	(2,870,536)	(2,402,226)
Finance costs	11(d)	(82,657)	(41,836)	(44,694)
Insurance		(335,754)	(176,942)	(172,160)
Other expenditure		0	(594,179)	0
Loss on asset disposals	5	(89,000)	(71,242)	(153,957)
		(14,239,269)	(10,215,892)	(12,383,761)
Non-cash amounts excluded from operating activities	3(b)	2,467,991	2,912,831	2,532,599
Amount attributable to operating activities		1,296,086	6,355,442	2,034,209
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	3,445,152	757,132	4,943,922
Proceeds from disposal of assets	5	120,000	155,928	440,000
		3,565,152	913,060	5,383,922
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(8,066,500)	(281,907)	(4,418,000)
Payments for construction of infrastructure	5(b)	(9,107,000)	(2,021,874)	(7,551,855)
		(17,173,500)	(2,303,781)	(11,969,855)
Amount attributable to investing activities		(13,608,348)	(1,390,721)	(6,585,933)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	2,500,000	0	0
Transfers from reserve accounts	8(a)	800,000	199,561	1,600,354
		3,300,000	199,561	1,600,354
Outflows from financing activities				
Repayment of borrowings	7(a)	(294,765)	(335,235)	(335,236)
Transfers to reserve accounts	8(a)	(1,472,812)	(546,735)	(780,000)
		(1,767,577)	(881,970)	(1,115,236)
Amount attributable to financing activities		1,532,423	(682,409)	485,118
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	10,779,839	6,497,527	4,066,606
Amount attributable to operating activities		1,296,086	6,355,442	2,034,209
Amount attributable to investing activities		(13,608,348)	(1,390,721)	(6,585,933)
Amount attributable to financing activities		1,532,423	(682,409)	485,118
Surplus or deficit at the end of the financial year	3	0	10,779,839	0

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

SHIRE OF LAVERTON
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Reserve Accounts	19
Note 9	Revenue Recognition	20
Note 10	Program Information	22
Note 11	Other Information	23
Note 12	Elected Members Remuneration	24
Note 13	Trust Funds	25
Note 14	Fees and Charges	26

SHIRE OF LAVERTON
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 13 to the annual budget.

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF LAVERTON
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 LAVERTON
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	0.125562	169	2,888,170	362,644			362,644	344,777	267,293
Mining & Catering	Gross rental valuation	0.100649	14	13,122,500	1,320,767			1,320,767	1,257,870	1,257,870
Miscellaneous	Gross rental valuation	0.125562	2	14,919	1,873			1,873	1,784	1,784
Pastoral	Unimproved valuation	0.105879	15	484,483	51,297			51,297	48,854	48,854
Mining	Unimproved valuation	0.200000	780	26,973,362	5,394,672			5,394,672	4,693,364	4,921,610
Shared Tenements	Unimproved valuation	0.200000	55	1,496,087	299,218			299,218	263,884	263,884
Total general rates			1,035	44,979,521	7,430,471	0	0	7,430,471	6,610,533	6,761,295
(ii) Minimum payment										
		\$								
Townsite	Gross rental valuation	350	58	14,847	20,300			20,300	19,095	20,100
Mining & Catering	Gross rental valuation	350	1	20	350			350	335	335
Miscellaneous	Gross rental valuation	350	0	0	0			0	0	0
Pastoral	Unimproved valuation	350	3	3,000	1,050			1,050	1,005	1,005
Mining	Unimproved valuation	350	243	244,843	85,050			85,050	85,425	85,425
Shared Tenements	Unimproved valuation	175	18	5,707	3,150			3,150	3,024	3,024
Total minimum payments			323	268,417	109,900	0	0	109,900	108,884	109,889
Total general rates and minimum payments			1,358	45,247,938	7,540,371	0	0	7,540,371	6,719,417	6,871,184
Discounts (Refer note 2(g))								(377,019)	(241,686)	(343,559)
Total rates					7,540,371	0	0	7,163,352	6,477,731	6,527,625

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 LAVERTON
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)

In accordance with Section 6.46 of the *Local Government Act 1995*, offers a five (5) percent discount on current rates paid in full, including any arrears by 5 September 2023.

Option 2 (Two Instalments)

In accordance with Section 6.45(1)(b) of the *Local Government Act 1995*, offers an option of two equal instalments.

All arrears to be paid by the due date of 5 September 2023.

Option 3 (Four Instalments)

In accordance with Section 6.45(1)(b) of the *Local Government Act 1995*, offers an option of four equal instalments.

All arrears to be paid by the due date of 5 September 2023.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	5 September 2023	Nil	0.00%	11.00%
Option two				
First instalment	5 September 2023	Nil	0.00%	11.00%
Second instalment	9 January 2024	5	5.50%	11.00%
Option three				
First instalment	5 September 2023	Nil	0.00%	11.00%
Second instalment	7 November 2023	5	5.50%	11.00%
Third instalment	9 January 2024	5	5.50%	11.00%
Fourth instalment	12 March 2024	5	5.50%	11.00%

Council has returned the penalty interest on outstanding rates to 11% in line with Local Government Financial Management Regulations.

Council is mindful of the capacity of people to meet the rate payments as the Council meets its obligations through the strategic planning for the community.

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	2,090	2,000
Instalment plan interest earned	3,000	6,212	3,000
Unpaid rates and service charge interest earned	40,200	53,122	10,200
	45,200	61,424	15,200

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
-------------	-----------------	---------	---------

Pastoral leases (UV) (10.5879 cents in the \$ and \$350 minimum)

This classification applies to all pastoral leases within the Shire. Commencing from around 2005 the State Government instigated a plan to review all pastoral leases throughout the State and revalue their rents. However, the resultant rent has a direct correlation to the calculation of the unimproved value for rating purposes and would have resulted in very significant rate increases. The solution to this dilemma was to drop the rate in the dollar to achieve relativity to earlier rating regimes, subject to annual increases as part of ongoing rating needs. Council is satisfied that this approach achieves an equitable basis of differentiation to that of mining lease rating, recognising the relatively low profitability from pastoral operations, the land management and remote area population benefits from the existence of these pastoral operations.

Mining leases (UV) (20.0000 cents in the \$ and \$350 minimum)

This classification covers mining leases in the rural area except for several mine sites with substantial accommodation villages and processing plants and which are rates on gross rental values. Council is satisfied that mining lease interests are making an equitable contribution to the Shire's rating effort and that the rate in the dollar is well within the context of the rate in the dollar being applied by all other local governments in the North eastern Goldfields.

Townsite (GRV) (12.5562 cents in the \$ and \$350 minimum)

This classification applies to the Laverton town site and covers land zoned as Residential, Commercial, Community, Industrial, Mining Tenement, Special Residential and Vacant. Council is satisfied that the basis of rating as set down in Section 6.28(2)(b) of the Local Government Act 1995 is appropriate for Laverton town site and that GRV's generally form a proper and equitable basis for differentiation amongst these properties.

Mining (GRV) (10.0649 cents in the \$ and \$350 minimum)

This classification currently applies to mining accommodation and processing plants for the following establishments:

- Murrin Murrin (assessment 4756 & assessment 4757)
- Granny Smith (assessment 3008 & assessment 4057)
- Sunrise Dam (assessment 4627 & assessment 4628)
- Moolart Well (assessment 10256 & assessment 10257)
- Brightstar (assessment 10258, assessment 10259 & assessment 10260)
- Garden Well (assessment 10261 & assessment 10262) etc.
- Gruyere (assessment 11157)
- Mt Morgans (assessment 11158), etc.

Council acknowledges and is satisfied that whilst each of these mining camps is some distance from Laverton, the gross rental value provided by the Valuer General provides sufficient acknowledgement of the mine sites location relative to the Shire facilities and amenities. Sue to the large valuations associated with these mining establishments a lower GRV has been applied so as not to place an unfair burden on the mining companies.

(d) Differential Minimum Payment

Council has established a uniform minimum rate across the district. Pursuant to section 6.47 of the *Local Government Act 1995* Council has agreed where a mining tenement crosses the Shire's boundary with a neighbouring Shire, only to claim 50% of the minimum rate should it apply, regardless of the portion of the mining tenement in this municipality. This policy only applies to prospecting, mining or exploration licences which are subject to minimum rates.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

(f) Service Charges

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

(g) 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
		%	\$	\$	\$	\$	
Council rates	Rate	5.00%		377,019	241,686	343,559	All current rates and arrears paid in full by the due date.
				377,019	241,686	343,559	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	7,409,047	18,018,389	5,568,707
	751,329	650,879	1,517,120
	0	0	50,000
	8,160,376	18,669,268	7,135,827
	(940,917)	(268,105)	(1,567,120)
	0	(1,074,677)	0
7	(2,500,000)	(294,765)	0
	(433,389)	(433,389)	0
	(3,874,306)	(2,070,936)	(1,567,120)
	4,286,070	16,598,332	5,568,707
3(c)	(4,286,070)	(5,818,493)	(5,568,707)
	0	10,779,839	0

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

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

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	0	(28,947)	(23,584)
5	89,000	71,242	153,957
6	2,378,991	2,870,536	2,402,226
	2,467,991	2,912,831	2,532,599

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 - Rates receivable
 - Payables
 - Current portion of borrowings
 - Current portion of contract liability held in reserve

Total adjustments to net current assets

8	(7,409,047)	(6,736,235)	(5,568,707)
	(226,700)	(451,700)	0
	(225,000)	0	0
	2,500,000	294,765	0
	1,074,677	1,074,677	0
	(4,286,070)	(5,818,493)	(5,568,707)

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 LAVERTON
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		\$ 7,409,047	\$ 18,018,389	\$ 0
Term deposits		0	0	5,568,707
Total cash and cash equivalents		7,409,047	18,018,389	5,568,707
Held as				
- Unrestricted cash and cash equivalents	3(a)	0	11,282,154	0
- Restricted cash and cash equivalents	3(a)	7,409,047	6,736,235	5,568,707
		7,409,047	18,018,389	5,568,707
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		7,409,047	6,736,235	5,568,707
		7,409,047	6,736,235	5,568,707
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	7,409,047	6,736,235	5,568,707
		7,409,047	6,736,235	5,568,707
Reconciliation of net cash provided by operating activities to net result				
Net result		2,273,247	4,199,743	4,445,532
Depreciation	6	2,378,991	2,870,536	2,402,226
(Profit)/loss on sale of asset	5	89,000	42,295	130,373
(Increase)/decrease in receivables		(100,450)	(55,449)	1,067,120
(Increase)/decrease in inventories		0	174,482	0
Increase/(decrease) in payables		672,812	97,484	0
Increase/(decrease) in contract liabilities		(1,074,677)	406,083	(1,067,120)
Capital grants, subsidies and contributions		(3,445,152)	(757,132)	(4,943,922)
Net cash from operating activities		793,771	6,978,042	2,034,209

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 LAVERTON
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 In-kind 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 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment														
Buildings	7,139,000	0	0	0	0	126,499	0	0	0	0	3,850,000	0	0	0
Furniture and equipment	264,000	0	0	0	0	0	0	0	0	0	28,000	0	0	0
Plant and equipment	663,500	0	209,000	120,000	(89,000)	155,408	0	198,223	155,928	(42,295)	540,000	570,373	440,000	(130,373)
Total	8,066,500	0	209,000	120,000	(89,000)	281,907	0	198,223	155,928	(42,295)	4,418,000	570,373	440,000	(130,373)
(b) Infrastructure														
Infrastructure - roads	5,212,000	0	0	0	0	1,974,279	0	0	0	0	5,764,677	0	0	0
Other infrastructure - other	3,895,000	0	0	0	0	47,595	0	0	0	0	1,787,178	0	0	0
Total	9,107,000	0	0	0	0	2,021,874	0	0	0	0	7,551,855	0	0	0
Total	17,173,500	0	209,000	120,000	(89,000)	2,303,781	0	198,223	155,928	(42,295)	11,969,855	570,373	440,000	(130,373)

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

6. DEPRECIATION

By Class

Buildings	
Furniture and equipment	
Plant and equipment	
Infrastructure - roads	
Other infrastructure - other	

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
279,282	297,444	254,653
23,707	29,597	17,200
291,057	406,069	347,213
1,451,255	1,762,742	1,433,833
333,690	374,684	349,327
2,378,991	2,870,536	2,402,226
216	271	242
14,586	17,731	15,846
6,605	7,125	6,783
10,512	14,014	10,679
49,041	52,899	50,363
37,366	48,308	41,066
227,593	247,005	231,535
1,837,167	2,258,672	1,873,949
149,809	167,026	121,891
46,096	57,485	49,872
2,378,991	2,870,536	2,402,226

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	30 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	40 to 80 Years
Other infrastructure - footpaths	20 to 50 Years
Other infrastructure - other	10 to 75 Years

SHIRE OF LAVERTON
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	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Principal	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	Principal outstanding 30 June 2023	Interest	Principal	New Loans	Repayments	outstanding 30 June 2023	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																			
Burt St Units	81	WATC	4.72%	48,904		(48,904)	0	(1,738)	95,578		(46,674)	48,904	(3,967)	95,578		(46,674)	48,904	(3,967)	
DCEO House	82	WATC	3.04%	146,770		(24,906)	121,864	(4,274)	170,936		(24,166)	146,770	(5,014)	170,936		(24,166)	146,770	(5,014)	
New Housing	85	WATC	4.52%	0	2,500,000	(39,096)		(56,534)	0	0	0		0	0	0	0		0	
Recreation and Culture																			
Community Hub	83	WATC	3.04%	322,893		(54,794)	268,099	(9,403)	376,059		(53,166)	322,893	(11,830)	376,059		(53,166)	322,893	(11,031)	
Economic Services																			
Underground Power	80	WATC	3.98%	0		0	0	0	85,575		(85,575)	0	(2,563)	85,575		(85,575)	0	(2,563)	
GB Visitor Centre Expansion	84	WATC	1.12%	988,474		(127,065)	861,409	(10,708)	1,114,128		(125,654)	988,474	(18,462)	1,114,128		(125,655)	988,473	(12,119)	
				1,507,041	2,500,000	(294,765)	1,251,372	(82,657)	1,842,276	0	(335,235)	1,507,041	(41,836)	1,842,276	0	(335,236)	1,507,040	(34,694)	

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF LAVERTON
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
Housing	WATC	Fixed	20	4.52%	\$ 2,500,000	\$ Unknown	\$ 2,500,000	\$ 0
					2,500,000	0	2,500,000	0

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	\$	\$	\$
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	25,000	25,000	25,000
Loan facilities			
Loan facilities in use at balance date	1,251,372	1,507,041	1,507,040

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24	2023/24	2023/24	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	
	Budget	2023/24	Budget	Actual	2022/23	Actual	Actual	Budget	2022/23	Budget	2022/23	
	Opening	Budget	Transfer	Opening	Actual	Transfer	Closing	Opening	Budget	Transfer	Budget	
	Balance	Transfer to	(from)	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Closing	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by council												
(a) Leave reserve	456,769	22,838		479,607	441,299	15,470	456,769	441,299			441,299	
(b) Plant reserve	1,002,670	150,134		1,152,804	656,880	345,790	1,002,670	656,880			656,880	
(c) Airport reserve	97,174	4,859		102,033	93,883	3,291	97,174	93,883			93,883	
(d) Infrastructure (roads, floodways etc) reserve	1,450,183	72,509		1,522,692	1,401,068	49,115	1,450,183	1,401,068			1,401,068	
(e) Asset development reserve	2,114,330	105,717		2,220,047	2,042,721	71,609	2,114,330	2,042,721		(250,000)	1,792,721	
(f) Lake Wells Road reserve	800,000	676,000	(800,000)	676,000	1,352,160	47,401	(599,561)	800,000	1,352,160	380,000	(1,350,354)	381,806
(g) Community projects reserve	815,109	440,755		1,255,864	401,050	14,059	400,000	815,109	401,050	400,000	801,050	
	6,736,235	1,472,812	(800,000)	7,409,047	6,389,061	546,735	(199,561)	6,736,235	6,389,061	780,000	(1,600,354)	5,568,707

(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) Leave reserve	ongoing	to fund annual, RDO and long service requirements
(b) Plant reserve	ongoing	to be used for the purchase of major plant
(c) Airport reserve	ongoing	to be used for the upkeep and major upgrade works to the Laverton Airport
(d) Infrastructure (roads, floodways etc) reserve	ongoing	to be used for the upkeep and major improvements/re-sealing programmes for the roads within Laverton
(e) Asset development reserve	ongoing	to be used to maintain and construct buildings owned by the Shire of Laverton
(f) Lake Wells Road reserve	ongoing	to be used to fund roadworks - maintenance, renewal & construction along and adjacent to Lake Wells Road
(g) Community projects reserve	ongoing	to be used to fund community projects throughout the Shire of Laverton as designated by Council

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

Administration and operation facilities and services to matters of Council.
Other costs that relate to the tasks of assisting members and ratepayers on matters which do not concern specific council services.

General purpose funding

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

Health

Food control, maintenance of child health clinics and health administration and the retention of a full time doctor in Laverton.

Education and welfare

Maintenance of pre-school facilities, day care centre, donations to school and assistance to welfare groups and the Youth Development Program.

Housing

Provision of staff housing as well as private housing for the retention of professional staff in Laverton.

Community amenities

Rubbish collection services, operation of rubbish tip site, noise control, administration of town planning, operation of cemeteries and maintenance of public conveniences.

Recreation and culture

Provision of public halls, swimming pool, recreational facilities, various reserves, operation of library together with television and radio re-broadcasting facilities.

Transport

Construction and maintenance of roads, drainage, footpaths, parking facilities, traffic signs, street cleaning and operation of Laverton Airport.

Economic services

Community development, tourism and area promotion, heritage development and maintenance, Great Beyond Visitor Centre & Explorers Hall of Fame. Community Resource Centre and building control.

Other property and services

Private works, community bus, technical services, administration, plant operations control and miscellaneous services not able to be classified elsewhere.

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	0	(6,055)	58,937
General purpose funding	7,806,664	7,091,785	6,562,125
Law, order, public safety	1,500	450	1,500
Health	1,000	109,096	3,500
Education and welfare	1,000	0	0
Housing	29,680	24,924	29,680
Community amenities	131,323	126,377	132,600
Recreation and culture	15,000	17,568	23,500
Transport	786,000	850,841	733,584
Economic services	400,419	312,644	233,600
Other property and services	80,918	227,142	59,000
	9,253,504	8,754,772	7,838,026
Grants, subsidies and contributions			
General purpose funding	150,000	4,037,564	693,082
Law, order, public safety	6,000	6,360	6,000
Education and welfare	615,024	301,837	808,739
Recreation and culture	60,000	88,063	60,000
Transport	2,837,032	323,888	2,361,024
Economic services	145,804	146,019	118,500
	3,813,860	4,903,731	4,047,345
Capital grants, subsidies and contributions			
Law, order, public safety	0	0	186,784
Transport	3,445,152	721,933	4,467,138
Economic services	0	35,199	290,000
	3,445,152	757,132	4,943,922
Total Income	16,512,516	14,415,635	16,829,293
Expenses			
Governance	(902,039)	(602,939)	(712,097)
General purpose funding	(512,032)	(698,734)	(522,104)
Law, order, public safety	(360,469)	(221,576)	(303,611)
Health	(404,871)	(326,822)	(388,356)
Education and welfare	(1,098,653)	(640,403)	(873,944)
Housing	(60,087)	(54,052)	(60,324)
Community amenities	(853,994)	(546,483)	(672,178)
Recreation and culture	(1,304,255)	(1,131,993)	(1,380,764)
Transport	(7,033,421)	(4,479,439)	(6,114,150)
Economic services	(1,653,081)	(1,234,765)	(1,321,393)
Other property and services	(56,367)	(278,686)	(34,840)
Total expenses	(14,239,269)	(10,215,892)	(12,383,761)
Net result for the period	2,273,247	4,199,743	4,445,532

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

11. OTHER INFORMATION

The net result includes as revenues

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	296,812	223,973	10,000
- Other funds	300,000	326,174	8,000
Other interest revenue	43,200	59,334	13,200
	<u>640,012</u>	<u>609,481</u>	<u>31,200</u>
(b) Other revenue			
Reimbursements and recoveries	168,417	488,042	232,937
Other	0	109,055	68,000
	<u>168,417</u>	<u>597,097</u>	<u>300,937</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	60,000	60,000	60,000
Other services	0	1,200	0
	<u>60,000</u>	<u>61,200</u>	<u>60,000</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	82,657	41,836	34,694
Other finance costs	0	0	10,000
	<u>82,657</u>	<u>41,836</u>	<u>44,694</u>
(e) Write offs			
General rate	20,000	22,943	0
	<u>20,000</u>	<u>22,943</u>	<u>0</u>
(f) Low Value lease expenses			
Gymnasium equipment	11,088	11,088	11,088
	<u>11,088</u>	<u>11,088</u>	<u>11,088</u>

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Patrick Hill			
President's allowance	38,450	36,956	36,957
Meeting attendance fees	21,290	16,776	29,358
Annual allowance for ICT expenses	8,000	150	6,000
	67,740	53,882	72,315
Cr Shaneane Weldon			
Deputy President's allowance	26,642	9,239	9,239
Meeting attendance fees	10,645	16,776	14,679
Annual allowance for ICT expenses	2,000	0	1,500
	39,287	26,015	25,418
Cr Robyn Prentice			
Meeting attendance fees	10,643	16,776	14,679
Annual allowance for ICT expenses	2,000	0	1,500
	12,643	16,776	16,179
Cr Rex Weldon			
Meeting attendance fees	10,643	16,776	14,679
Annual allowance for ICT expenses	2,000	0	1,500
	12,643	16,776	16,179
Cr Robert Wedge			
Meeting attendance fees	10,643	16,776	14,679
Annual allowance for ICT expenses	2,000	0	1,500
	12,643	16,776	16,179
Cr Jack Carmody			
Meeting attendance fees	10,643	16,776	14,679
Annual allowance for ICT expenses	2,000	0	1,500
	12,643	16,776	16,179
Cr Gary Buckmaster			
Meeting attendance fees	10,643	16,776	14,679
Annual allowance for ICT expenses	2,000	0	1,500
	12,643	16,776	16,179
Total Elected Member Remuneration	170,242	163,777	178,628
President's allowance	38,450	36,956	36,957
Deputy President's allowance	26,642	9,239	9,239
Meeting attendance fees	85,150	117,432	117,432
Annual allowance for ICT expenses	20,000	150	15,000
	170,242	163,777	178,628

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

13. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Dept of Transport	3,438	72,000	(75,438)	0
	3,438	72,000	(75,438)	0

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

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	2,300	2,882	2,300
Law, order, public safety	1,500	450	1,500
Health	500	200	500
Housing	19,680	18,283	19,680
Community amenities	131,323	126,377	140,600
Recreation and culture	13,000	12,005	13,500
Transport	785,000	776,746	705,000
Economic services	322,420	95,306	64,600
Other property and services	6,000	9,267	7,000
	1,281,723	1,041,516	954,680

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

2023/2024 SCHEDULE OF FEES & CHARGES

TABLE OF CONTENTS

FEES AND CHARGES CATEGORY	PAGE NO	
GOVERNANCE	Photocopying	2
	Rates Payment Arrangements	2
	Rate Enquiries	2
	Electoral Rolls	2
	Sale of Documents	2
	Payment Related Fees	2
LAW ORDER & PUBLIC SAFETY	Fire Prevention	3
	Impounding and Other Fees - Dogs	3
	Dog Registration	3
	Impounding and Other Fees - Cats	4
	Cat Registration	4
EDUCATION & WELFARE	Community Bus Hire	5
COMMUNITY AMENITIES	Sanitation Charges	6
	Rubbish Bins	6
	Sewerage	6
	Liquid Waste Disposal	6
	Waste Disposal Fees	6
	Food Businesses	6
	Town Planning	7
	Cemetery Charges	8
RECREATION & CULTURE	Laverton Hall	9
	Community Gymnasium	9
	Oval Hire	10
	Trading in a Public Place	10
	Library Charges	10
	Swimming Pool	11
TRANSPORT	Airport Landing Fees	12
	Fuel Delivery	12
	Crossovers	12
ECONOMIC SERVICES	Community Resource Centre	13/14
	Great Beyond	14
	Historic Police Complex	14
	Building Application Fees	15/16
OTHER PROPERTY & SERVICES	Private Works	17

GOVERNANCE			
Photocopying- (To be directed to the CRC for Printing in the first instance)			
Photocopying A4 – black & white	0.27	0.03	0.30
Photocopying A4 – double sided	0.45	0.05	0.50
Photocopying A4 – colour	0.64	0.06	0.70
Photocopying A4 – colour double sided	1.00	0.10	1.10
Photocopying A3 – black & white	0.45	0.05	0.50
Photocopying A3 – double sided black and white	0.64	0.06	0.70
Photocopying A3 – colour	1.00	0.10	1.10
Photocopying A3 – colour double sided	1.50	0.15	1.65
Fax (within Australia) per page sending & receiving	0.91	0.09	1.00
Fax (international) per page sending & receiving	1.82	0.18	2.00
Rates Payment Arrangements			
Rates payment arrangement – administration fee	5.00	N/A	5.00
Rates Enquiries (AS INSTRUCTED BY LANDGATE, THEY WILL ATTEND TO THESE MATTERS (Landgate undertake the enquiries on behalf of council, charge the customer and remit funds to the council once transaction complete)			
Account enquiries incl. reprint of rate notice (per assessment)	11.00	N/A	11.00
Account enquiries incl. Orders & Requisitions (per assessment)	75.00	N/A	75.00
Copy of Rate Book	122.00	N/A	122.00
Extract of Rate Book (per page) located by Council Staff	11.00	N/A	11.00
Electoral Rolls			
Electoral Rolls	9.09	0.91	10.00
Sale of Documents			
Hard copy of Council documents taken from Council Offices such as agenda, minutes, budget, annual report etc.	18.18	1.92	20.00
Payment Related Fees			
Returned Cheque Administration Fee	20.00	2.00	22.00

LAW, ORDER AND PUBLIC SAFETY					
Fire Prevention Emergency Services Levy (in accordance with the <i>Fire and Emergency Services Act 1998</i>)					
ESL CATEGORY	ESL RATE (Per \$GRV)	MINIMUM AND MAXIMUM ESL CHARGES BY PROPERTY USE			
		RESIDENTIAL, FARMING AND VACANT LAND		COMMERCIAL, INDUSTRIAL AND MISCELLANEOUS	
		MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
4	\$0.005424	\$88	\$156	\$88	\$89,000
5	Fixed Charge \$88				
Mining Tenements	Fixed Charge \$88				

Impounding and Other Fees – Dogs (as set by <i>Dog Local Law</i>)			
For the seizure or impounding of a dog	40.00	4.00	44.00
For the transporting of a seized dog back to owner	10.00	1.00	11.00
For the sustenance and maintenance of a dog in the pound (per day or part thereof)	10.00	1.00	11.00
For the destruction of a dog	20.00	2.00	22.00
Kennel licence fee per year or part thereof	50.00	N/A	50.00
Dog trap bond (refundable)	50.00	N/A	50.00
Dog trap hire	10.00	1.00	11.00
Dog Registration (Set by <i>Dog Regulations 2013</i>)			
Registration fees unless a concessional rate applies -			
Unsterilised or dangerous dog for 1 Year	50.00	N/A	50.00
Unsterilised dog for 3 Years	120.00	N/A	120.00
Sterilised dog for 1 Year	20.00	N/A	20.00
Sterilised dog for 3 Years	42.50	N/A	42.50
Sterilised dog for lifetime	100.00	N/A	100.00
Unsterilised dog for lifetime	250.00	N/A	250.00
Concessions -			
Pensioner's rate – 50% of above fees			
Working dog – 25% of above fees			
Registration after 31 May in every year – 50% of 1 Year fee			

Impounding and Other Fees – Cats (as set by <i>Cat Local Law</i>)			
For the seizure or impounding of a cat	40.00	4.00	44.00
For the transporting of a seized cat back to owner	10.00	1.00	11.00
For the sustenance and maintenance of a cat in the Cat Management Facility (per day or part thereof)	10.00	1.00	11.00
For the destruction of a cat	20.00	2.00	22.00
Cat trap bond (refundable)	50.00	N/A	50.00
Cat trap hire	10.00	1.00	11.00
Cat Registration (Set by <i>Cat Regulations 2012</i>)			
Registration 1 Year	20.00	N/A	20.00
Registration after May 31 (6 months or less)	10.00	N/A	10.00
Registration 3 Years	42.50	N/A	42.50
Registration - Lifetime	100.00	N/A	100.00
Breeding cat application fee	100.00	N/A	100.00

EDUCATION AND WELFARE			
Community Bus Hire			
All hire of the Community Bus must be approved by the CEO prior to payment of fees.			
Cash deposit/bond	200.00	N/A	200.00
Standard per kilometre fee no matter which roads are travelled on.	1.64	0.16	1.80
<p>NOTES:</p> <p>The bus is only covered for hire to Community Groups under the Shire of Laverton insurance agreement. Any hire outside these parameters will require the hirer to produce evidence of carrying their own insurance cover to the satisfaction of the Chief Executive Officer.</p> <p>In the case of a motor vehicle accident where the hirer is proven to be negligent, the hirer is responsible for the first \$500 (plus GST) arising out of an insurance claim to cover Council's \$500 (plus GST) excess. In all other circumstances, Council will cover the excess.</p>			

COMMUNITY AMENITIES			
Sanitation Charges			
Domestic and Commercial – per bin per service	238.00	N/A	238.00

Domestic Collection Service to Mount Margaret (based on 9.64 per weekly collection per bin per annum with a travelling component added being for fuel, wear and tear, wages) – Subject to annual Perth CPI Increase during budget deliberations. CPI increase set at 6.8%– figures from Differential rates – objects and reasons.	572.37	N/A	572.37
Rubbish Bins			
Sale of rubbish bins	120.00	12.00	132.00

Sewerage (Set by <i>Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974</i> – Schedule 1)			
Local Government application fee	118.00	N/A	118.00
Health Department of WA application fee			
a) with a Local Government Report	51.00	N/A	51.00
b) without a Local Government Report	110.00	N/A	110.00
Local Government Report fee (This fee is set by Council)	110.00	N/A	110.00
Fee for the grant of a permit to use an apparatus	118.00	N/A	118.00
NOTE: All fees (except for the Health Department of WA application fee) should be made payable to the Shire of Laverton.			

Liquid Waste Disposal			
Liquid waste - disposal from other than Laverton town site (per litre)	0.027	0.003	0.03

Waste Disposal Fees			
Per truck load (10m³) deposited at refuse site*	400.00	40.00	440.00
Asbestos (per tonne)	400.00	40.00	440.00
<i>*For Clean Fill, this will be collected at no charge as council is able to utilise this within its tip operations.</i>			

Food Businesses (Fee sanctioned by s.110(4)(b) of the <i>Food Act 2008</i>)			
Registration of a food business	100.00	N/A	100.00
Renewal of registration of a food business	50.00	N/A	50.00

Town Planning (per application) (In accordance with <i>Planning and Development Regulations 2009</i>)			
a) development is not more than \$50,000	147.00	N/A	147.00
b) development is more than \$50,000 but not more than \$500,000)	0.32% of estimated cost of development		
c) development is more than \$500,000 but not more than \$2.5 million	1,700 + 0.257% for every \$1 in excess of \$500,000		
d) development is more than \$2.5 million but not more than \$5 million	7,161 + 0.206% for every \$1 in excess of \$2.5M		
e) development is more than \$5 million but not more than \$21.5 million	12,633 + 0.123% for every \$1 in excess of \$5M		
f) development is more than \$21.5 million	34,196.00	N/A	34,196.00

Subdivision Clearance			
a) not more than 5 lots	73.00	N/A	73.00
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot		

Home Occupation			
a) initial fee AND: if the home occupation has commenced, an additional amount of \$444 by way of penalty	222.00	N/A	222.00
b) renewal fee AND: if the approval to be renewed has expired, an additional amount of \$146 by way of penalty	73.00	N/A	73.00
Application for change of use/continuation of a non-conforming use (where development is not occurring) AND: if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty	295.00	N/A	295.00
Issue of zoning certificate	73.00	N/A	73.00
Replying to a property settlement questionnaire	73.00	N/A	73.00
Issue of written planning advice	73.00	N/A	73.00
Scheme amendments	As per <i>Part 7 Division 2, Planning and Development Regulations 2009</i>		
Plan's assessment	As per <i>Part 7 Division 2, Planning and Development Regulations 2009</i>		
Strata Title - Preliminary determination (As set by <i>Strata Titles General Regulations 1996</i>)	100.00	N/A	100.00

Cemetery Charges (Any revised fee or charge will come into effect 14 days after notice has been published in the Government Gazette (<i>Cemeteries Act 1986 (s.53)</i>) On application for an "Order for Burial" the following fees shall be payable in advance:			
Grave Preparation and Burial Fee			
Standard burial	1,100.00	110.00	1,210.00
Infant/stillborn burial	1,000.00	100.00	1,100.00
2nd Interment in Existing Grave			
Standard burial	700.00	70.00	770.00
Infant/stillborn burial	500.00	50.00	550.00
For each interment without due notice	200.00	20.00	220.00
For copy of "Grant of Right of Burial"	20.00	2.00	22.00
Re-opening grave for exhumation	450.00	45.00	495.00
Re-interment in new grave after exhumation	900.00	90.00	990.00
Miscellaneous			
For permission to erect a headstone or monument	50.00	5.00	55.00
For permission to erect a brick grave	50.00	5.00	55.00
For permission to erect a vault	50.00	5.00	55.00
For permission to erect a nameplate	25.00	2.50	27.50
For permission to enclose with kerbing	25.00	2.50	27.50
Undertaker's Annual License Fee	100.00	N/A	100.00
Niche Wall			
Internment in the Columbarium Wall			
Single – Bronze Plaque – to be ordered from Arrow Bronze	At Cost		
Double – Bronze Plaque - to be ordered from Arrow Bronze	At Cost		
Conical vase as per policy – to be ordered from Arrow Bronze	At Cost		
Fixing of plaques and conical vase – by Council staff	100.00	10.00	110.00
Permission to fix the plaque to the Niche wall	50.00	5.00	55.00

RECREATION AND CULTURE			
Laverton Hall			
Bonds			
Key bond	50.00	N/A	50.00
Playgroup Bond	200.00	N/A	200.00
General bond	100.00	N/A	100.00
Alcohol bond	200.00	N/A	200.00
Bonds will be forfeited for: (a) Loss of keys (b) Loss of or damage to Shire property (c) Contravention of the Conditions of Hire			
ADDITIONAL COSTS: The hirer agrees to fully reimburse the Shire for all costs relating to damage or loss to Shire property resulting from their use.			
Main Hall			
General hirer	136.36	13.64	150.00
Charge events	200.00	20.00	220.00
Sporting events	45.45	4.55	50.00
Hourly hire (or part thereof) (Aerobics, dancing etc.)	9.09	0.91	10.00
Setting up and cleaning (per day or part thereof)	90.91	9.09	100.00
Hire of Cutlery, glasses, tablecloths, etc. (replacement at cost and taken from bond)	136.36	13.64	150.00
Playgroup – Hire of the area for parties etc (price per event plus cleaning bond of \$100.00)	50.00	5.00	55.00
Kitchen			
General hirer	72.73	7.27	80.00
Charge events	72.73	7.27	80.00
Sporting events	72.73	7.27	80.00
Tea and coffee usage only (included in hire fee)	N/A	N/A	N/A
Hourly hire (or part thereof)	N/A	N/A	N/A
Setting up and cleaning (per day or part thereof)	72.73	7.27	80.00
Furniture & Equipment Note - no equipment is to be removed from the Hall			
Special Functions (at discretion of the CEO)			
Silk screening/Hall ceiling set up costs	100.00	10.00	110.00
Community Gymnasium (Includes key allocation)			
Annual fee per Member*	159.09	15.91	175.00
Replacement Key (lost or stolen)	22.73	2.27	25.00
Key Bond (included in above fees)			

Oval Hire			
Non-profit events - Hire is free	N/A	N/A	N/A
Other events per day or part thereof	50.00	5.00	55.00
Bonds (all events) one day/one event	500.00	N/A	500.00
Bonds (all events) more than one day	1,000.00	N/A	1,000.00
Care: Agreement with the Education Department for the use of the Oval, school has precedent during school days and other scheduled events			

Trading in a Public Place			
Annual fee	100.00	10.00	110.00
Fee – One-off event	50.00	5.00	55.00
(Note: Any Food Outlets trading in a public place will also need to comply with the requirements of the <i>Food Act 2008</i>)			

Library Charges (Set by Council in Policy 3.19 - Penalty charges for late, unreturned & damaged library items)			
Penalty for late return per day late past due date	0.50	N/A	0.50
Items that are one week overdue <ul style="list-style-type: none"> Letter in mail (if email address is supplied there will be no charge) 	0.91	0.09	1.00
Items that are two weeks overdue <ul style="list-style-type: none"> Phone call to customer (local) Phone call to customer (mobiles or non-local numbers) 	0.23	0.02	0.25
Items that are three weeks overdue <ul style="list-style-type: none"> Letter in mail (if email address is supplied there will be no charge) 	0.91	0.09	1.00
Items that are five weeks overdue <ul style="list-style-type: none"> Letter of demand sent in mail (if email address is supplied there will be no charge) 	0.91	0.09	1.00
Items that are six weeks overdue <ul style="list-style-type: none"> Referral of borrower to debt collectors with an additional charge to help cover the recovery cost. 	20.00	2.00	22.00
NOTE: The above charges apply regarding the recovery of unreturned items, however for lost or damaged items (book, DVD, CD) the borrower will be billed the cost.			

Swimming Pool			
Pool Entry Fees			
Adult per entry	2.73	0.27	3.00
Child (5 to 17 years) per entry Increase to \$2.00	1.82	0.18	2.00
Spectator (non-swimmers) Adult	0.91	0.09	1.00
Spectator (non-swimmers) Child with parents to accompany children	FREE	N/A	FREE
Child under five with responsible adult	2.73	0.27	3.00
Australia Day includes BBQ	FREE	N/A	FREE
Season Tickets			
Adult	109.09	10.91	120.00
Child (5 to 17 years)	72.72	7.28	80.00
Family (2 adults & 2 children)	290.90	29.10	320.00
Monthly Tickets – Itinerant Residents Only			
Any individual person	36.36	3.64	40.00
Exclusive Hire (Alcohol Prohibited)			
Daytime – per hour or part thereof	75.00	7.50	82.50
Night-time – per hour or part thereof	100.00	10.00	110.00
Early Morning Swimmers Can only be used from 6.00am to 7.00am. Subject to approval of Pool Manager and entry fees to be charged			
Swimming lessons Per person involved 10 lessons @ \$18.00 per lesson. Bronze medallion courses \$185-00 full course and \$90.00 per re qual per person Education department lessons managers hourly rate including admin hours for the school.	163.36	16.34	180.00

TRANSPORT			
Laverton Airport - Airport Landing Fees			
Per Landing			
Any aircraft – Single visit per 1,000kg per landing and departure (Minimum charge \$14.30)	13.00	1.30	14.30
Any aircraft – Commercial per passenger in and out (This does not include transit passengers)	13.00	1.30	14.30
Annual Fee – Private aircraft based at Laverton Airport	500.00	50.00	550.00
Fuel Delivery Charge			
Shire Registered Operators – additional to cost price of fuel into aircraft – per litre	0.20	0.02	0.22
Non-Registered Shire Operators - additional to cost price of fuel into aircraft – per litre	0.25	0.025	0.275
Callouts – public holidays and outside normal working hours	136.36	13.64	150.00
Crossovers			
Crossovers	Subsidy of 50% of actual cost for first crossing		

ECONOMIC SERVICES			
Community Resource Centre			
Computer Facilities & Consumables			
Membership			
Adult per month (maximum of 10 hours usage)	22.73	2.27	25.00
Student/Pensioner per month (maximum of 10 hours usage)	18.18	1.82	20.00
Computer & Internet Access – Non-Member Use			
• 15 Minutes	3.64	0.36	4.00
• 30 Minutes	4.55	0.45	5.00
• Per Hour	5.45	0.55	6.00
CD/DVD disc cleaning (per disc)	1.82	0.18	2.00
Printing and Photocopying			
Black & white printing A4	0.27	0.03	0.30
Double sided black & white A4	0.45	0.05	0.50
Colour printing A4	0.64	0.06	0.70
Double sided coloured A4	1.00	0.10	1.10
Coloured paper A4	0.64	0.06	0.70
Black & white printing A3	0.45	0.05	0.50
Double sided black & white A3	0.64	0.06	0.70
Colour A3	1.00	0.10	1.10
Double sided colour A3	1.50	0.15	1.65
Banner printing	18.18	1.82	20.00
Photo machine printing	0.45	0.05	0.50
Passport size photograph per sheet of 8	4.55	0.45	5.00
Fax (within Australia) per page sending & receiving	0.91	0.09	1.00
Fax (overseas) per page sending & receiving	1.82	0.18	2.00
Laminating A4	1.82	0.18	2.00
Laminating A3	3.64	0.36	4.00
Laminating 42cm x 60cm	5.45	0.55	6.00
Laminating 58cm x 78cm	7.27	0.73	8.00
Laminating 79cm x 100cm	9.09	0.91	10.00
Desktop Publishing per page	4.55	0.45	5.00
Desktop Publishing per hour	54.55	5.45	60.00
Document binding (up to 100 pages) (does not include photocopy costs)	6.36	0.64	7.00
Scanning A4 - per page	0.45	0.05	0.50

Video Conference Room			
Hire of room per hour	9.09	0.91	10.00
Hire of room per day	45.45	4.55	50.00
Hire of equipment per hour	9.09	0.91	10.00
Hire of equipment per day (per item)	45.45	4.55	50.00
Video conference linkup (plus costs involved with linkup)	27.27	2.73	30.00
Publication & Advertising Costs (Sturt Pea)			
Full page (Black & White)	22.73	2.27	25.00
Half page (Black & White)	11.82	1.18	13.00
Full page (Colour)	36.36	3.64	40.00
Half page (Colour)	20.00	2.00	22.00
Classifieds	FREE	N/A	FREE
Volunteer/Sporting Notices	FREE	N/A	FREE
'Sturt Pea' Postage	2.73	0.27	3.00

Great Beyond Explorers' Hall of Fame (including Horizons Café)			
Entrance Fees (to Cinema and Displays)			
Adult per entry	9.09	0.91	10.00
Concession per entry	7.27	0.73	8.00
Group discount (10 or more) per entry	7.27	0.73	8.00
Children (5 to 17 years) per entry	4.55	0.45	5.00
Children (under 5 years) with responsible adult	FREE	N/A	FREE
Family (2 adults/2 children) per entry	22.73	2.27	25.00
Laverton resident (permanent) annual pass	18.18	1.82	20.00
Merchandise Charges to be set by CEO based on wholesale purchase price plus accepted industry mark-up.			
Horizons Café Charges to be set by CEO based on wholesale purchase price plus accepted industry mark-up.			

Historic Police Complex			
Admission fee per person per entry	1.81	0.19	2.00

Building Application Fees (as set by the <i>Building Regulations 2012</i>) – Schedule 2	Please note that the Fees fixed under the Building Regulations 2012 are not within the Councils control and are subject to change.		
Miscellaneous			
Demolition Performance Bond – site clean-up	500.00	N/A	500.00
Swimming Pool Building License (per license)	97.70	N/A	97.70
Swimming Pool (4 Year Inspection Fee) (as per regulation 53(2))	57.45	N/A	57.45
Building Services Levy (\$61.65 up to \$45,000 then 0.137% of the value of the work)	61.65	N/A	61.65
Building Services Levy – for unauthorized building work (\$123.30 up to \$45,000 then 0.274% of the value of the work)	123.30	N/A	123.30
Construction Training Fund Training Levy The rate of the levy is 0.2% of the total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value. Refer to bcif.org	0.2% of value if cost is over \$20,000		

Division 1 — Applications for building permits, demolition permits

1. Certified application for a building permit (s. 16(l)) — (a) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
(b) for building work for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
2. Uncertified application for a building permit (s. 16(l))	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
3. Application for a demolition permit (s. 16(l)) — (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$110.00
(b) for demolition work in respect of a Class 2 to Class 9 building	\$110.00 for each storey of the building
Division 2 — Application for occupancy permits, building approval certificates	
1. Application for an occupancy permit for a completed building (s. 46)	\$110.00
2. Application for an occupancy permit for an incomplete building (s. 47)	\$110.00
3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$110.00
4. Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)	\$110.00
6. Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
7. Application for a building approval certificate for a building or an incidental structure in respect of which	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority,

unauthorised work has been done (s. 51(3))	but not less than \$110.00
8. Application to replace an occupancy permit for an existing building (s. 52(1))	\$110.00
9. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s. 52(2))	\$110.00
10. Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$110.00

OTHER PROPERTY SERVICES			
Private Works Hire Rates (Per hour unless specified)			
Machine			
Grader 200Kw	290.91	29.09	320.00
Grader 200Kw - Remote with Camp	354.55	35.45	390.00
Prime Mover - Single Side Tipping Trailer	245.45	24.55	270.00
Prime Mover - Two Side Tipping Trailers	322.73	32.27	355.00
Prime Mover - 30,000 Litre Water Tanker	245.45	24.55	270.00
Prime Mover - Tri Axle Low Loader	245.45	24.55	270.00
8 Tonne End Tipper	180.00	18.00	198.00
Front End Loader - 3m ³ Bucket	180.00	18.00	198.00
Backhoe Loader	180.00	18.00	198.00
Backhoe Loader with Rock Breaker	200.00	20.00	220.00
Road Roller - 20 Tonne	200.00	20.00	220.00
Flat Drum Vibratory Roller - 12 Tonne	200.00	20.00	220.00
Tractor and Grid Roller	200.00	20.00	220.00
Skid Steer Loader	180.00	18.00	198.00
Skid Steer Loader with Bucket Broom	200.00	20.00	220.00
Toro Ride on Mower	144.55	14.45	159.00
John Deere Tractor - Front Loader	140.00	14.00	154.00
Caravan Hire 4 Berth (per week or part thereof)	681.82	68.18	750.00
Caravan Hire 2 Berth (per week or part thereof)	340.91	34.09	375.00
John Deere Tractor - Front Loader (with Slasher)	140.00	14.00	154.00
John Deere Tractor - Front Loader (with Sweeper)	140.00	14.00	154.00
John Deere Tractor - Front Loader (with Boom Spray)	140.00	14.00	154.00
Town Crew Labourer	90.00	9.00	99.00
Town Crew Leading Hand	120.00	12.00	132.00
Mechanic/Fitter	140.00	14.00	154.00
Workshop Support Vehicle (per km)	1.09	0.11	1.20
One Tonne Utility Vehicle (per km)	1.09	0.11	1.20
Community BBQ Hire per day or any period	45.45	4.55	50.00
Community BBQ Bond	100.00	10.00	110.00
Toilet Hire (per single unit) including pump out per day	125.00	12.50	137.50
Removal of Car Bodies with approval after completing application form	200.00	20.00	220.00
NOTES:			
<ul style="list-style-type: none"> - All Plant rates include labour and are charged per hour (no dry hire due to Insurance Implications) - Machine hire is time ex Depot until return to Depot. - The Council does not wish to compete with private industry and the hire of council equipment will be dependent on the Councils work program. 			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
GENERAL PURPOSE FUNDING - RATES									
OPERATING EXPENDITURE									
2030100	RATES - Employee Costs - Wages; Salaries; Superannuation				88,378			87,102	
2030102	RATES - Employee Costs - Allowances; WC & FBT		64,022		0			0	
2030104	RATES - Employee Costs - Training & Development; Conferences		2,000		2,000			0	
2030112	RATES - Valuation Expenses		15,000		15,000			11,485	
2030113	RATES - Title/Company Searches		500		500			0	
2030114	RATES - Debt Collection Expenses		2,000		0			907	
2030115	RATES - Printing & Stationery		2,000		2,000			1,244	
2030116	RATES - Postage & Freight		500		500			349	
2030117	RATES - Doubtful Debts Expense		0		0			0	
2030118	RATES - Write Off		20,000		20,000			22,943	
2030140	RATES - Advertising & Promotion		1,500		500			1,816	
2030185	RATES - Legal Expenses		20,000		15,000			23,659	
2030198	RATES - Staff Housing Costs Allocated		42,471		30,047			27,069	
2030199	RATES - Administration Allocated		190,137		198,596			157,462	
			360,130		372,521			334,037	
OPERATING REVENUE									
3030120	RATES - Instalment Admin Fee Received	2,000		2,000				2,090	
3030121	RATES - Account Enquiry Charges	300		300				792	
3030122	RATES - Reimbursement of Debt Collection Costs	1,000		1,000				1,071	
3030130	RATES - Rates Levied - Synergy	7,540,371		6,871,184				6,719,417	
3030135	RATES - Other Income	0		0				391	
3030138	RATES - Discount on Rates Levied	(377,019)		(343,559)				(241,686)	
3030145	RATES - Penalty Interest Received	40,000		35,000				46,678	
3030146	RATES - Instalment Interest Received	3,000		3,000				6,212	
3030148	RATES - ESL Interest Received	200		200				560	
		7,209,852		6,569,125				6,535,524	
TOTAL General Purpose Funding - Rates -		7,209,852	360,130	6,569,125	372,521	6,535,524	334,037		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
GENERAL PURPOSE FUNDING - RATES										
CAPITAL EXPENDITURE										
4030181	RATES - Transfer To Reserves		1,076,000			0				\$676k is the projected amount of rates to be received from Australian Potash in 23/24. Due to uncertainty on 3 Tenements, the amount has been put as a transfer to reserve to avoid overspending.
			1,076,000			0			0	
CAPITAL REVENUE										
5030181	RATES - Transfer From Reserves	0		1,350,354		0				
				1,350,354		0				
	TOTAL General Purpose Funding - Rates	0	1,076,000	1,350,354	0	0	0	0	0	
GENERAL PURPOSE FUNDING - OTHER										
OPERATING EXPENDITURE										
2030211	GENPUR - Bank Fees & Charges		10,000		10,000				7,534	
2030218	GENPUR - Write Off - General Debtors		1,000		1,000				0	
2030298	GENPUR - Staff Housing Costs Allocated		25,482		18,028				16,338	
2030299	GENPUR - Administration Allocated		115,420		120,555				95,585	
			151,902		149,583				119,457	
OPERATING REVENUE										
3030210	GENPUR - Financial Assistance Grant - General	0		615,775		2,540,520				2023/24 FAGS received in advance on 30/06/2023
3030211	GENPUR - Financial Assistance Grant - Roads	0		184,638		1,330,680				
3030212	GENPUR - Financial Assistance Grant - RAAR	150,000		249,546		166,364				Projected
3030235	GENPUR - Other Income	0		0		0			0	
3030245	GENPUR - Interest Earned - Reserve Funds	296,812		10,000		223,973				
3030246	GENPUR - Interest Earned - Municipal Funds	300,000		233,000		332,058				
3030247	GENPUR - Interest Earned - Restricted Funds	0		0		0			0	
		746,812		1,292,959		4,593,595				
	TOTAL General Purpose Funding - Other	746,812	151,902	1,292,959	149,583	4,593,595		119,457		
GENERAL PURPOSE FUNDING - OTHER										
CAPITAL EXPENDITURE										
4030281	GENPUR - Transfer Interest To Reserves		296,812		0				223,973	
						0			223,973	
	TOTAL General Purpose Funding - Other	0	296,812	0	0	0	0	223,973		
	TOTAL GENERAL PURPOSE FUNDING	7,956,664	808,844	9,212,438	522,104	11,129,119		677,467		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
TOTAL LOPS - Fire Prevention		6,000	122,267	6,000	120,184	6,360	91,616			
LAW ORDER & PUBLIC SAFETY - ANIMAL CONTROL										
OPERATING EXPENDITURE										
	2050212 ANIMAL - Animal Control Expenses		97,000		56,000		44,735			
	W341 Murdoch Vet microchipping & consult services	20,000	0		0		0			
	W349 Animal Control; Contract Ranger	40,000	0		0		0			
	W350 Animal Control; Shire Staff	35,000	0		0		0			
	W370 Animal Control; Dog Exercise Area Maintenance	2,000	0		0		0			
	2050287 ANIMAL - Other Expenditure		2,000		2,000		194			
	2050289 ANIMAL - Pound Maintenance/Operations		3,000		3,000		0			
	W327 Dog Pound	3,000	0		0		0			
	2050292 ANIMAL - Depreciation		2,303		2,552		2,974			
	2050298 ANIMAL - Staff Housing Costs Allocated		4,246		3,004		2,706			
	2050299 ANIMAL - Administration Allocated		33,545		35,038		27,781			
			142,095		101,594		78,390			
OPERATING REVENUE										
	3050221 ANIMAL - Animal Registration Fees	1,500		1,500		450				
		1,500		1,500		450				
TOTAL LOPS - Animal Control		1,500	142,095	1,500	101,594	450	78,390			
LAW ORDER & PUBLIC SAFETY - OTHER										
OPERATING EXPENDITURE										
	2050311 OLOPS - CCTV Maintenance		20,000		30,000		9,568			
	2050312 OLOPS - CCTV Other Expenses		345		0		329			
	2050313 OLOPS - Solar Lighting Maintenance		20,000		5,000		0			0 Replacement Bowls
	2050314 OLOPS - Crime Prevention Strategies		10,000		0		0			0 Update plan from 2015
	2050382 OLOPS - Depreciation		12,281		13,295		14,758			
	2050388 OLOPS - Staff Housing Costs Allocated		4,246		3,004		2,706			
	2050399 OLOPS - Administration Allocated		29,234		30,534		24,210			
			96,107		81,833		51,570			
OPERATING REVENUE										
	3050312 OLOPS - Grants	0		186,784		0				
				186,784		0				
TOTAL LOPS - Other		0	96,107	186,784	81,833	0	51,570			
CAPITAL EXPENDITURE										
	4050380 OLOPS - Infrastructure Other		10,000		0		0			
	IO402 Solar Lighting - Council Entrances, Laverton/Leonora Road, Great Central Highway	10,000								
TOTAL LOPS - Other		0	10,000	0	0	0	0			
TOTAL LAW ORDER & PUBLIC SAFETY		7,500	370,469	194,284	303,611	6,810	221,576			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	HEALTH - PREVENTATIVE									
	OPERATING EXPENDITURE									
	2070211 PREVENT - Contract EHO		19,000		19,000			14,841		
	2070212 PREVENT - Analytical Expenses		500		500			204		
	2070240 PREVENT - Advertising & Promotion		500		500			0		
	2070287 PREVENT - Other Expenses		2,000		10,000			0		
	2070298 PREVENT - Staff Housing Costs Allocated		4,246		3,004			2,706		
	2070299 PREVENT - Administration Allocated		24,924		26,033			20,641		
			51,170		59,037			38,392		
	OPERATING REVENUE									
	3070220 PREVENT - Fees & Charges	500		500		200				
		500		500		200				
	TOTAL Health - Preventative	500	51,170	500	59,037	200		38,392		
	HEALTH - OTHER									
	OPERATING EXPENDITURE									
	2070310 OTHHEALTH - Motor Vehicle Expenses		2,000		2,000			1,719		
	2070311 OTHHEALTH - Medical Practice Subsidy		244,720		230,000			203,242		CPI Increase of 6.4%. Contract Expires 30 June 2024
	2070318 OTHHEALTH - Gratuity Payments, Nurses		42,560		40,000			5,000		
	2070387 OTHHEALTH - Other Expenses		6,000		4,000			38,658		
	2070388 OTHHEALTH - Building Operations		15,646		15,000			12,225		
	2070389 OTHHEALTH - Building Maintenance		7,000		7,000			683		
	2070392 OTHHEALTH - Depreciation		6,605		6,783			7,125		
	2070398 OTHHEALTH - Staff Housing Costs Allocated		4,246		3,004			2,706		
	2070399 OTHHEALTH - Administration Allocated		24,924		21,531			17,072		
			353,701		329,319			288,429		
	OPERATING REVENUE									
	3070335 OTHHEALTH - Other Income	500		103,000		100,888				Previous Grant \$100k - WA Primary Health Alliance
		500		103,000		100,888				
	TOTAL Health - Other	500	353,701	103,000	329,319	100,888		288,429		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
TOTAL HEALTH		1,000	404,871	103,500	388,356	101,088	326,822			
EDUCATION & WELFARE - YOUTH										
OPERATING EXPENDITURE										
2080100	YOUTH - Employee Costs - Wages; Salaries; Superannuation		59,000		180,105		155,774			
2080102	YOUTH - Employee Costs - Allowances; WC & FBT		3,212		0		3,059			
2080104	YOUTH - Employee Costs - Training & Development; Conferences		2,000		2,000		0			
2080106	YOUTH - Employee Costs - Other		2,000		2,000		1,187			
2080110	YOUTH - Motor Vehicle Expenses		4,500		4,500		4,116			
2080112	YOUTH - Youth Services		1,500		1,500		0			
2080115	YOUTH - Printing & Stationery		1,000		1,000		650			
2080140	YOUTH - Advertising & Promotion		1,000		1,000		0			
2080152	YOUTH - Consultants		250,000		1,000		1,200			To engage YMCA to Operate Youth Services Friday - Sunday - Engagement
2080186	YOUTH - Expensed Minor Asset Purchases		1,000		1,000		0			6 months to determine impact
2080187	YOUTH - Other Expenses		33,000		33,000		1,057			
YOU010	Youth - Other Expenses General		0		0		0			To capture activities from 01 to 08
2080188	YOUTH - Building Operating Expenses		20,000		20,000		12,982			
BO028	Laverton Creche (Hall) - Operating		0		0		0			
BO032	BO032 - Building Operating - Youth Office		5,000		0		0			
BO036	BO036 - Building Operating - Youth Centre		15,000		0		0			
2080189	YOUTH - Building Maintenance		5,000		5,000		1,863			
BM036	BM036 - Building Maintenance - Youth Centre		0		0		0			
	Includes Relocation Provision & Demolition of Current Facility		0		0		0			
2080190	YOUTH - Garden & Grounds Maintenance		3,000		3,000		2,285			
W353	Youth Centre - Garden & Grounds Maintenance		0		0		0			
2080192	YOUTH - Depreciation		7,267		7,960		9,167			
2080198	YOUTH - Staff Housing Costs Allocated		4,246		3,004		2,706			
2080199	YOUTH - Administration Allocated		20,614		21,531		17,071			
			418,338		287,600		212,917			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3080101	YOUTH - Reimbursements	0		0		0		0		
3080110	YOUTH - Grant Funding	140,000		130,000		130,697		130,697		
3080100	YOUTH - Contributions & Donations	1,000		0		3,000				
		141,000		130,000		133,697				
	TOTAL Education & Welfare - Youth	141,000	418,338	130,000	287,600	133,697		212,917		
	EDUCATION & WELFARE - YOUTH									
	CAPITAL EXPENDITURE									
4080120	YOUTH - Furniture & Fittings: Capital	0		0		0		0		
	TOTAL Education & Welfare - Community Development	0	0	0	0	0		0		
	EDUCATION & WELFARE - PRESCHOOL									
	OPERATING EXPENDITURE									
2080298	PRESCHOOL - Staff Housing Costs Allocated	0		6,009		0		5,414		
2080299	PRESCHOOL - Administration Allocated	0		0		0		3,576		
		0		6,009		6,009		8,989		
	OPERATING REVENUE									
3080235	PRESCHOOL - Other Income	0		0		0		0		
		0		0		0		0		
	TOTAL Education & Welfare - Preschool	0	0	0	6,009	0	6,009	8,989		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	EDUCATION & WELFARE - COMMUNITY DEVELOPMENT									
	OPERATING EXPENDITURE									
2080400	COM DEV - Employee Costs - Wages; Salaries; Superannuation		128,700		118,908				217,533	Community Development Co-ordinator
2080402	COM DEV - Employee Costs - Allowances; WC & FBT		0		0				0	
2080404	COM DEV - Employee Costs - Training & Development; Conferences		0		52,000				0	
2080406	COM DEV - Employee Costs - Other		0		2,000				1,834	
2080410	COM DEV - Motor Vehicle Expenses		0		3,000				355	
2080415	COM DEV - Printing & Stationery		0		500				0	
2080441	COM DEV - Subscriptions & Memberships		0		0				0	
2080450	COM DEV - Community Short Term Camp Facilities		0		20,000				621	
W334	Short Term Camping Facilities		0		0				0	
2080486	COM DEV - Expensed Minor Asset Purchases		0		1,000				0	
2080487	COM DEV - Other Expenses		475,024		164,000				866	
CD011	DSS Funding - Proposal put forward to utilise training centres		0		0				0	
2080488	COM DEV - Building Operations		10,000		30,000				7,241	No Job
BO033	Cashless Debit Card (CDC) Office; Utilities; Cleaning; Insurance		0		0				0	
BO050	Men's Shed Insurance Premium		0		0				0	
BM050	Men's Shed Maintenance		0		0				0	
BO031	Community Services; 12 MacPherson Place; Office & Shed - Operating		5,000		0				0	
2080489	COM DEV - Building Maintenance		10,000		10,000				1,428	
BM033	Cashless Debit Card (CDC) Office; Minor Building Maintenance		0		0				0	
BM031	Community Services; 12 MacPherson Place; Office & Shed - Maintenance		5,000		0				0	
2080490	COM DEV - Garden & Grounds Maintenance		0		5,000				0	
W354	COM DEV - Garden & Grounds Maintenance		0		0				0	
2080492	COM DEV - Depreciation		3,245		2,719				4,847	
2080498	COM DEV - Staff Housing Costs Allocated		8,492		6,009				5,413	
2080499	COM DEV - Administration Costs Allocated		34,853		36,403				28,387	
			670,314		451,539				268,525	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
OPERATING REVENUE									
3080400	COM DEV - Contributions & Donations	0	0	0	0	0	0		
3080401	COM DEV - Reimbursements	0	0	0	0	0	0		
3080410	COM DEV - Grant Funding	475,024	0	0	0	0	0	DSS Funding - Job Support Hub Extension of \$292,682 and \$182,342 in carried forward funds from 2022/23 not recognised as revenue in 2022/23	
3080435	COM DEV - Other Income	0	0	0	0	0	0		
		475,024	0	0	0	0	0		
	TOTAL Education & Welfare - Community Development	475,024	670,314	0	451,539	0	268,525		
EDUCATION & WELFARE - COMMUNITY DEVELOPMENT									
CAPITAL EXPENDITURE									
4080410	COM DEV - Building: Capital		400,000		250,000		0	Council Resolution to Childcare	
BC2023	BC2023 - Building upgrade (roof and cladding)		0		0		0		
4080420	COM DEV - Furniture & Fittings: Capital		30,000		0		0		
FF24005	FF24005 Install Reticulation System & Tank								
4080460	COM DEV - Infrastructure Other		0		0		0		
4080481	COM DEV - Transfer To Reserves		430,000		250,000		0		
			430,000		250,000		0		
CAPITAL REVENUE									
5080481	COM DEV - Transfer From Reserves	0	0	250,000	0	0	0		
		0	0	250,000	0	0	0		
	TOTAL Education & Welfare - Community Development	0	430,000	250,000	250,000	0	0		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	EDUCATION & WELFARE - CASHLESS DEBIT CARD OPERATIONS									
	OPERATING EXPENDITURE									
2080500	CDC - Employee Costs - Wages; Salaries; Superannuation	0	0	62,824	0	20,417	0	20,417	0	
2080502	CDC - Employee Costs - Allowances; WC & FBT	0	0	0	0	2,661	0	2,661	0	
2080504	CDC - Employee Costs - Training & Development; Conferences	0	0	1,000	0	0	0	0	0	
2080506	CDC - Employee Costs - Other	0	0	1,000	0	818	0	818	0	
2080510	CDC - Motor Vehicle Expenses	0	0	0	0	0	0	0	0	
2080512	CDC - CDC General Office Expenses	0	0	1,000	0	0	0	0	0	
2080515	CDC - Printing & Stationery	0	0	1,000	0	0	0	0	0	
2080540	CDC - Advertising & Promotion	0	0	0	0	0	0	0	0	
2080552	CDC - Consultants	0	0	0	0	74,622	0	74,622	0	
2080586	CDC - Expensed Minor Asset Purchases	0	0	500	0	0	0	0	0	
2080587	CDC - Other Expenses	0	0	0	0	3,780	0	3,780	0	
2080588	CDC - Building Operating Expenses	0	0	0	0	0	0	0	0	
2080589	CDC - Building Maintenance	0	0	0	0	0	0	0	0	
2080590	CDC - Garden & Grounds Maintenance	0	0	10,430	0	9,973	0	9,973	0	
2080592	CDC - Depreciation	0	0	0	0	0	0	0	0	
2080598	CDC - Staff Housing Costs Allocated	0	0	0	0	0	0	0	0	
2080599	CDC - Administration Allocated	0	0	44,041	0	31,344	0	31,344	0	
		0	0	121,795	0	143,614	0	143,614	0	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3080500	CDC - Contributions & Donations	0	0	0	0	0	0			
3080510	CDC - Grant Funding	0	62,824	62,824	68,119	68,119	0			
3080535	CDC - Other Income	0	0	0	0	0	0			
		0	62,824	62,824	68,119	68,119	0			
	TOTAL Education & Welfare - Cashless Debit Card Operations	0	0	62,824	121,795	68,119	143,614			
	TOTAL EDUCATION & WELFARE	616,024	1,528,653	442,824	1,411,543	201,816	853,319			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023											
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense		
HOUSING - STAFF HOUSING											
OPERATING EXPENDITURE											
2090170	STF HOUSE - Loan Interest Repayments										
	Loan 81; Burt Street Units; Shire Housing		1,738								
	Loan 82; DCEO Housing		4,274								
	Loan - New Housing		56,534								
2090187	STF HOUSE - Other Expenses										
2090188	STF HOUSE - Staff Housing Building Operations										
B0009	Building Operations; 11 Boomerang Street		6,000								
B0010	Building Operations; 10 Lancefield Street		12,000								
B0011	Building Operations; 2 Shirley Avenue		10,000								
B0013	Building Operations; 3 Mikado Way		6,000								
B0016	Building Operations; 6 Craiggie Street		6,000								
B0017	Building Operations; 8A Craiggie Street		8,000								
B0019	Building Operations; 2 Boomerang Street		8,000								
B0020	Building Operations; 14 Boomerang Street		4,000								
B0021	Building Operations; 8 Leahy Close		9,000								
B0022	Building Operations; 1 Mikado Way		9,000								
B0023	Building Operations; 8B Craiggie Street		6,000								
B0024	Building Operations; 5 Lancefield Street		9,000								
B0054	Building Operations; Unit 1; 5 Burt Street		3,000								
B0055	Building Operations; Unit 2; 5 Burt Street		3,000								
B0056	Building Operations; Unit 3; 5 Burt Street		3,000								
B0057	Building Operations; Unit 4; 5 Burt Street		3,000								
B0058	Building Operations; Unit 5; 5 Burt Street		3,000								
B0059	Building Operations; Unit 6; 5 Burt Street		3,000								
B0060	Building Operations; Unit 7; 5 Burt Street		3,000								
B0062	Building Operations; Common Area; 5 Burt Street		10,000								
B0063	Building Operations; Vacant Lots		3,000								
2090189	STF HOUSE - Staff Housing Building Maintenance										
BM010	Building Maintenance; 10 Lancefield Street		30,000								
BM009	Building Maintenance; 11 Boomerang Street		3,000								
BM011	Building Maintenance; 2 Shirley Avenue		6,000								
BM013	Building Maintenance; 3 Mikado Way		3,000								
BM016	Building Maintenance; 6 Craiggie Street		15,000								
BM017	Building Maintenance; 8A Craiggie Street		3,000								
BM019	Building Maintenance; 2 Boomerang Street		3,000								
BM020	Building Maintenance; 14 Boomerang Street		3,000								
BM021	Building Maintenance; 8 Leahy Close		3,000								
BM022	Building Maintenance; 1 Mikado Way		3,000								
BM023	Building Maintenance; 8B Craiggie Street		3,000								
BM024	Building Maintenance; 5 Lancefield Street		5,000								
BM054	Building Maintenance; Unit 1; 5 Burt Street		3,000								
BM055	Building Maintenance; Unit 2; 5 Burt Street		3,000								
BM056	Building Maintenance; Unit 3; 5 Burt Street		3,000								
BM057	Building Maintenance; Unit 4; 5 Burt Street		3,000								
BM058	Building Maintenance; Unit 5; 5 Burt Street		3,000								
BM059	Building Maintenance; Unit 6; 5 Burt Street		3,000								
BM060	Building Maintenance; Unit 7; 5 Burt Street		3,000								
BM062	Building Maintenance; Common Area; 5 Burt Street		3,000								
2090191	STF HOUSE - Loss on Disposal of Assets										
2090192	STF HOUSE - Depreciation										
2090198	STF HOUSE - Staff Housing Costs Recovered										
			42,436		43,580		45,774				
			(426,596)		(302,093)		(272,154)				

Based on Housing \$2,500,000 loan undertaken in 23/24
Units, 3x2 Homes
Possible 2x2

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
CAPITAL EXPENDITURE										
4090110	STF HOUSE - Building; Capital		2,500,000					0		
BC232400	New Housing 23/24	2,500,000								Possible 2x2
4090181	STF HOUSE - Transfer to Reserves		0		0			0		
4090182	STF HOUSE - Loan Principal Repayments		112,906		70,840			70,841		
	Loan 81; Burt Street Units; Shire Housing	48,904								
	Loan 82; DCEO Housing	24,906								
	Hypothetical Loan - New Housing	39,096								
CAPITAL REVENUE										
5090155	HOUSE - New Loan Borrowings	2,500,000								
TOTAL Staff Housing		2,500,000	2,612,906	0	70,840	0	70,841	70,841		
HOUSING - OTHER HOUSING										
OPERATING EXPENDITURE										
2090288	OTHER HOUSE - Building Operations		15,000		15,000			5,745		
BO012	BO012 14 Eristoun Street; Historic Police Complex; Operations	10,000						0		
BO025	BO025 1-13 Augusta Street; Operations	5,000						0		
2090289	OTHER HOUSE - Building Maintenance		5,000		5,000			565		
BM012	BM012 Eristoun Street; Historic Police Complex; Maintenance	3,000						0		
BM025	BM025 1-13 Augusta Street; Operations	2,000						0		
2090292	OTHER HOUSE - Depreciation		6,605		6,783			7,125		
2090298	OTHER HOUSE - Staff Housing Costs Allocated		4,246		3,004			2,706		
2090299	OTHER HOUSE - Administration Allocated		29,236		30,537			24,212		
			60,087		60,324			40,353		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3090201	OTHER HOUSE - Rental Reimbursements	0		0		0		0		
3090235	OTHER HOUSE - Other Income: Housing Rental	4,680		4,680		3,780		3,780		
3090240	OTHER HOUSE - Grant Income	0		0		0		0		
		4,680		4,680		3,780		3,780		
	TOTAL Other Housing	4,680	60,087	4,680	60,324	3,780		40,353		
	TOTAL HOUSING	2,529,680	2,672,993	29,680	131,162	24,924		120,543		
	COMMUNITY AMMENITIES - SANITATION									
	OPERATING EXPENDITURE									
2100111	SANITATION - Waste Collection		32,550		31,000			39,712		
W342	W342 Domestic Waste Collection		0		0			0		
2100112	SANITATION - Waste Collection: Mount Margaret		21,000		20,000			17,282		
W343	W343 Waste Collection: Mount Margaret		0		0			0		
2100113	SANITATION - Litter Control		84,000		80,000			75,119		
W347	W347 Litter Control		0		0			0		
2100114	SANITATION - Commercial/Industrial Collection		93,500		80,000			81,021		
W344	W344 Commercial/Industrial Waste Collection		0		0			0		
W345	W345 Quarantine Bin, Great Central Road		20,000		0			0		
2100117	SANITATION - General Tip Maintenance		285,000		165,000			103,131		
W318	W318 Laverton Waste Facility		285,000		0			0		0 Includes annual cleanup, possible manning of the gate and direction within the tip
2100118	SANITATION - Household Verge Collection		0		15,000			393		
W346	W346 Household Verge Collection		0		0			0		
2100187	SANITATION - Other Expenses		100,000		3,000			11,114		
2100192	SANITATION - Depreciation		20,352		23,201			28,818		
2100488	SANITATION - Staff Housing Costs Allocated		4,246		3,004			2,706		
2100199	SANITATION - Administration Allocated		20,614		21,531			17,072		
			661,263		441,736			376,367		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment		
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3100100	SANITATION - Domestic Refuse Collection Charges	80,000		83,000		79,681				
3100101	SANITATION - Domestic Services; Mount Margaret Rubbish Collection	22,323		20,000		20,901				
3100120	SANITATION - Commercial Collection Charge	25,000		28,000		21,658				
3100121	SANITATION - Commercial Collection Charge (Additional)	0		0		0				
3100125	SANITATION - Fees & Charges	1,000		500		1,387				
3100130	SANITATION - Grant Income	0		0		0				
3100135	SANITATION - Other Income	0		0		0				
		128,323		131,500		123,627				
	TOTAL Community Amenities - Sanitation	128,323	661,263	131,500	441,736	123,627	376,367			
	COMMUNITY AMENITIES - TOWN PLANNING & REGIONAL DEVELOPMENT									
	OPERATING EXPENDITURE									
2100252	PLANNING - Consultants	10,000		10,000		1,463				
2100287	PLANNING - Other Expenses	0		0		0				
2100298	PLANNING - Staff Housing Costs Allocated	0		0		0				
2100299	PLANNING - Administration Allocated	29,236		30,536		24,211				
		39,236		40,536		25,674				
	OPERATING REVENUE									
3100220	PLANNING - Fees & Charges	0		100		0				
3100235	PLANNING - Other Income	0		0		0				
		0		100		0				
	TOTAL Town Planning	0	39,236	100	40,536	0	25,674			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
COMMUNITY AMENITIES - OTHER COMMUNITY AMENITIES										
OPERATING EXPENDITURE										
2100311	COM AMEN - Cemetery Maintenance/Operations									
W314	Cemetery Maintenance & Operations (Includes FLCAG)		30,000		60,500				29,160	0 Budget \$60,000 FLCAG with C/Fwd amount from 2022/23. Includes approx
W326	Cemetery Carpark Maintenance		0		0				0	\$45,000 staffing costs, \$35,000 materials, \$5,000 utilities and \$5,000 misc.
2100315	COM AMEN - Other Community Amenities; Maintenance/Operations		0		0				0	
2100387	COM AMEN - Other Expenses		20,000		25,000				20,000	
	Outback Graves		0		0				0	
2100388	COM AMEN - Public Conveniences Operations				45,000				40,416	
BO037	BO037 Public Toilets; 13 Duketon Street		20,000		0				0	
BO038	BO038 Public Toilets; Mary Mac Way		25,000		0				0	
2100389	COM AMEN - Public Conveniences Maintenance				8,000				8,458	
BM037	BM037 Public Toilets; 13 Duketon Street		4,000		0				0	
BM038	BM038 Public Toilets; Mary Mac Way		4,000		0				0	
2100392	COM AMEN - Depreciation		17,014		17,865				19,490	
2100398	COM AMEN - Staff Housing Costs Allocated		4,246		3,004				2,706	
2100399	COM AMEN - Administration Allocated		29,236		30,536				24,211	
			153,496		189,905				144,442	
OPERATING REVENUE										
3100320	COM AMEN - Cemetery Fees; Burial	3,000		1,000					2,700	
3100325	COM AMEN - Cemetery Fees; Monuments	0		0					50	
		3,000		1,000					2,750	
TOTAL Community Amenities - Other		3,000	153,496	1,000	189,905	2,750	144,442			
CAPITAL EXPENDITURE										
4100380	COM AMEN - Infrastructure Other; Capital		60,000							
IO314	IO314 - Cemetery Improvements (FLCAG)		60,000							
TOTAL Community Amenities - Other			60,000							
TOTAL COMMUNITY AMENITIES		131,323	913,994	132,600	672,177	126,377	546,483			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
RECREATION & CULTURE - PUBLIC HALLS									
OPERATING EXPENDITURE									
2110186	HALLS - Expensed Minor Asset Purchases		0		0		0	0	
2110187	HALLS - Other Expenses		5,000		5,000		0	0	
2110188	HALLS - Town Halls & Public Building Operations		18,000		13,000		12,140	0	
B0029	Town Hall; Utilities; Cleaning; Insurance	15,000							
B0030	1-13 Augusta Street; Utilities; Cleaning; Insurance	3,000							
2110189	HALLS - Town Halls & Public Building Maintenance		11,000		11,000		475	0	
BM029	Town Hall; Minor Building Maintenance	8,000							
	Includes Provision for Minor Furnishings & Fittings	0							
BM030	1-13 Augusta Street; Minor Building Maintenance	3,000							
2110192	HALLS - Depreciation		50,753		52,741		56,345	0	
2110198	HALLS - Staff Housing Costs Allocated		4,246		3,004		2,706	0	
2110199	HALLS - Administration Allocated		21,145		22,086		17,512	0	
			110,144		106,831		89,177		
OPERATING REVENUE									
3100198	HALLS - Key Deposits and Bonds	0		0		0			
3110120	HALLS - Town Hall Hire	500		1,000		345			
3110135	HALLS - Other Income	0		0		0			
		500		1,000		345			
TOTAL Other Recreation & Culture - Public Halls		500	110,144	1,000	106,831	345	89,177		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	RECREATION & CULTURE - SWIMMING & BEACHES								
	OPERATING EXPENDITURE								
2110200	SWIM - Employee Costs - Wages; Salaries; Superannuation		189,554		156,564			136,247	Includes Traineeship
2110202	SWIM - Employee Costs - Allowances; WC & FBT		3,212		0			3,059	
2110204	SWIM - Employee Costs - Training & Development; Conferences		3,000		3,000			830	
2110206	SWIM - Employee Costs - Other		1,000		1,000			347	
2110230	SWIM - Insurance		0		0			0	
2110251	SWIM - Kiosk Expenses		0		0			0	
2110265	SWIM - Grounds Maintenance/Operations		3,000		3,000			0	
2110266	SWIM - Pool Bowls		0		0			0	
2110270	SWIM - Loan Interest Repayments		9,403		11,031			11,830	
	Loan 83; Interest		9,403		0			0	
2110287	SWIM - Other Expenses		0		15,000			250	
2110288	SWIM - Building Operations		140,000		120,000			96,104	
BO048	BO048 - Utilities; Cleaning; Insurance; Chemicals		30,000		0			0	
BO026	BO026 - Aquatic Facilities - Operating		110,000		0			0	
2110289	SWIM - Building Maintenance		30,000		50,000			23,573	
BM048	BM048 - Minor Building Maintenance		5,000		0			0	
BM026	BM026 - Aquatic Facilities - Maintenance		25,000		0			0	
2110291	SWIM - Loss on Disposal of Assets		0		0			0	
2110292	SWIM - Depreciation		130,871		134,293			136,099	
2110288	SWIM - Staff Housing Costs Allocated		4,246		3,004			2,706	
2110289	SWIM - Administration Allocated		10,336		10,796			8,560	
			524,622		507,688			419,606	
	OPERATING REVENUE								
3110200	SWIM - Contributions & Donations		0		0			0	
3110210	SWIM - Grants		0		0			0	
3110220	SWIM - Admissions		10,000		10,000			9,865	
3110221	SWIM - Kiosk Income		0		0			0	
3110235	SWIM - Other Income		2,000		0			3,147	
			12,000		10,000			13,011	
	TOTAL SWIMMING AREAS & BEACHES		12,000		524,622			419,606	
			12,000		507,688			419,606	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	RECREATION & CULTURE - LIBRARIES									
	OPERATING EXPENDITURE									
2110400	LIBRARIES - Employee Costs - Wages, Salaries, Superannuation		29,679		40,168				21,870	
2110402	LIBRARIES - Employee Costs - Allowances, WC & FBT		0		0				760	
2110404	LIBRARIES - Employee Costs - Training & Development, Conferences		0		1,000				0	
2110406	LIBRARIES - Employee Costs - Other		0		1,000				0	
2110411	LIBRARIES - Subscriptions		500		0				0	
2110412	LIBRARIES - Book Purchases		0		5,000				50	
2110413	LIBRARIES - Lost Books		0		200				0	
2110460	LIBRARIES - General Office Expenses		0		500				0	
2110487	LIBRARIES - Other Expenses		2,000		100				33	
2110488	LIBRARIES - Library Building Operations		5,000		5,000				3,390	
B0049	Library: Operating		0		0				0	
2110489	LIBRARIES - Library Building Maintenance		0		5,000				0	
BW049	Library Maintenance		0		0				0	
2110492	LIBRARIES - Depreciation		350		396				461	
2110498	LIBRARIES - Staff Housing Costs Allocated		4,246		3,004				2,706	
2110499	LIBRARIES - Administration Allocated		10,562		11,032				9,459	
			52,338		72,400				38,731	
	OPERATING REVENUE									
3110410	LIBRARIES - Grant - Regional Library Services		0		10,000				0	
			0		10,000				0	
	TOTAL Libraries		0		52,338				0	
					10,000				0	
					72,400				38,731	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	RECREATION & CULTURE - OTHER								
	OPERATING EXPENDITURE								
2110552	REC OTHER - Consultants		5,000		5,000			0	
	Annual Provision - Sporting Clubs		0		0			0	
2110564	REC OTHER - Racecourse & Stables; Maintenance/Operations		50,000		70,000			62,785	
W321	Racecourse & Stables	50,000	0		0			0	
2110565	REC OTHER - Parks & Gardens Maintenance/Operations		100,000		141,600			75,881	
W300	Admin Office Gardens	30,000	0		0			0	
W301	Town Hall, Garden & Surrounds	5,000	0		0			0	
W303	Aquatic Facility, Garden & Surrounds	20,000	0		0			0	
W304	Laverton Community Gymnasium, Garden & Surrounds	0	0		0			0	
W307	Great Beyond Visitor Centre; Garden & Surrounds	21,000	0		0			0	
W308	Community Resource Centre, Garden & Surrounds	3,000	0		0			0	
W311	Old Police Complex; Garden & Surrounds	1,000	0		0			0	
W312	Old Coach House; Garden & Surrounds	0	0		0			0	
W322	May Mac Long Bay Parking; Garden & Surrounds	20,000	0		0			0	
2110566	REC OTHER - Town Oval Maintenance/Operations		150,000		150,000			157,822	
W305	Laverton Oval & Surrounds; General Maintenance & Operations	150,000	0		0			0	
2110567	REC OTHER - Sundry Parks/Reserves Maintenance/Operations		200,000		190,000			164,556	
W302	Main Street Rotunda; Garden & Surrounds	60,000	0		0			0	
W306	Anzac Memorial; Garden & Surrounds	30,000	0		0			0	
W309	Laver Square; Garden & Surrounds	30,000	0		0			0	
W313	Duke Street Playground; Garden & Surrounds	10,000	0		0			0	
W315	W315 Laverton Entry Statements	10,000	0		0			0	
W316	W316 - Laverton Skate Park; Garden & Surrounds	15,000	0		0			0	
W317	W317 Beria Street Roundabout; Garden & Surrounds	10,000	0		0			0	
W319	W319 Laverton Golf Course	5,000	0		0			0	
W323	W323 Other Gardens, Parks & Reserves	10,000	0		0			0	
W336	Leahy Park	10,000	0		0			0	
W369	Community Garden	10,000	0		0			0	
2110569	REC OTHER - Community Garden Projects		0		0			0	
2110586	REC OTHER - Expensed Minor Asset Purchases		1,000		1,000			0	
2110587	REC OTHER - Other Expenses		0		0			0	
	Laverton Sports Club Contribution - To Match CSRFF Application		0		0			0	

Shire of Laverton - Annual Budget For the Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
2110588	REC OTHER - Other Rec Facilities Building Operations		0		23,000			16,442		
2110589	REC OTHER - Other Rec Facilities Building Maintenance		2,500		2,500			240		
BN046	Community Gymnasium Maintenance		0		0			0		
2110592	REC OTHER - Depreciation - Other Recreation		39,015		36,737			45,288		
2110798	REC OTHER - Staff Housing Costs Allocated		4,246		3,004			2,706		
2110599	REC OTHER - Administration Allocated		14,204		14,836			11,763		
			565,965		637,677			0		537,484
OPERATING REVENUE										
3110500	REC OTHER - Contributions & Donations	60,000		88,000				88,063		Shared use of oval reimbursement from Dept of Ed
3110510	REC OTHER - Grants - Other	0		0				0		
3110520	REC OTHER - Fees & Charges	2,500		2,500				1,795		
3110535	REC OTHER - Other Income	0		0				291		
		62,500		90,500				90,150		0
	TOTAL REC OTHER	62,500	565,965	90,500	637,677			90,150		537,484
RECREATION & CULTURE - OTHER										
CAPITAL EXPENDITURE										
4110520			125,000							
FF24006	FF24006 Fencing & Reticulation - Leathy Park									
FF24007	FF24007 Install Automated Reticulation System & Tank - Old Police Complex		100,000							
4110580	REC OTHER - Infrastructure Other		675,000		387,178			18,696		0 Includes signage, playground equipment, Trees - Bollards
IO501	IO501 Laverton Townsite Reticulation & Beautification		0		0			0		
IO503	IO503 Water Tower - Welcome to Laverton Signage		0		0			0		
4110581	REC OTHER - Transfer to Reserves		800,000		387,178			18,696		
			0		0			0		
	TOTAL REC OTHER	0	800,000	0	387,178			18,696		
	TOTAL RECREATION & CULTURE	75,000	2,222,549	111,500	1,821,108			103,506		1,203,854

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
TRANSPORT - CONSTRUCTION									
OPERATING INCOME									
3120110	ROADC - Regional Road Group Grants (MRWA)	440,000		0		0			
3120113	ROADC - Other Grants - Roads/Streets	307,774		55,024		0		LRCI Phase 4	
3120117	ROADC - Other Grants - Remote Access Roads	750,000		137,458		137,458		\$500,000 RAAR Supplementary, will include State/Federal contribution of \$250k	
3120131	ROADC - Road Construction Mining Contribution Income	0		0		0			
	Mining Companies Contribution to Mt Weald Rd	0		0		0			
TOTAL TRANSPORT, CONSTRUCTION; OPERATING		1,497,774	0	192,482	0	137,458	0		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
TRANSPORT - CONSTRUCTION										
CAPITAL EXPENDITURE										
4120110	ROADC - Building: Capital		900,000		900,000					
BC211	Works Depot Building Upgrade		0		0					
4120130	ROADC - Plant & Equipment: Capital		0		0					
4120141	ROADC - Sealed: Council Funded		1,702,000		1,214,677			932,982		
SPW2111	Sturt Pea Drive Widening		0		0			0		
TSR079	McPherson Place Reseal (Entrance to Hotel)		7,000		0			0		
RC068	Cox Street Upgrade 2022/23		415,000		0			0		
RC073	Crawford Street 2022/23 Upgrade		215,000		0			0		
TSR2111	Town Streets Resealing		275,000		0			0		
4120142	ROADC - Gravel: Council Funded		2,100,000		1,500,000			9,980		
TR2023	Tip Road		350,000							
GRST2114	Gravel Resheet and Reseal - Racecourse Road		450,000							
GRST2115	Gravel Resheet - Mt Shenton Road		500,000							
GRST2113	Gravel Resheet - Lake Wells Road		800,000							
4120151	ROADC - Sealed: Regional Road Group Funded		0		0			0		
RRG2101	Lancefield Diversion Road - 4.8 Km		0		0			0		
4120152	ROADC - Gravel: Regional Road Group Funded		660,000		550,000			523,550		
RRG2001	Bandy Road - SLK 22.50 to SLK 24.50		0		0			0		
4120165	ROADC - Gravel: Other Grant Funding		750,000		0			0		
RAR070A	Old Laverton Road (Raar) 22/23		0		0			0		Includes \$500,000 RAAR Supplementary Funding.
4120166	ROAD C - Minera Funded		0		2,500,000			765		
4120181	ROADC - Transfers To Reserve		0		0			0		
			6,112,000		6,664,677			1,467,277		
CAPITAL REVENUE										
5120181	ROADC - Transfers From Reserve	800,000		0		599,561				Lake Wells Road
		800,000		0		599,561				
TOTAL Transport - Construction		800,000	6,112,000	0	6,664,677	599,561	1,467,277			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
TRANSPORT - MAINTENANCE										
OPERATING EXPENDITURE										
2120201	ROADM - Gravel; Flood Damage		2,500,000		2,000,000				1,763	
RFD21087	Great Central Road Flood Damage		0		0				0	
2120211	ROADM - Road Maintenance; Sealed		50,000		25,000				55,079	
M1001	Budget Control Account		0		0				0	
2120212	ROADM - Road Maintenance; Gravel		1,400,000		900,000				1,066,142	
M1002	Budget Control Account									
2120213	ROADM - Road Maintenance; Formed		70,000		35,000				52,715	
M1003	Budget Control Account									
2120214	ROADM - Footpath Maintenance		6,000		5,000				681	
W335	W335 Wongatha Path		0		0				0	
2120215	ROADM - Drainage Works		0		0				0	
2120216	ROADM - Street Trees & Watering		50,000		10,000				11,161	
W324	W324 Street Tree Maint - Purchase of Plants - Fruit Median Strips		0		0				0	
2120217	ROADM - Maintenance; Town Streets		50,000		42,000				34,747	
W328	W328 Beria Road Information Bay		0		0				0	
W325	Verge Maintenance		0		0				0	
2120218	ROADM - Signage - Roadworks & Safety Signage		5,000		5,000				2,295	
W355	Road Signage - Roadworks & Safety Signage		0		0				0	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
2120234	ROADM - Street Lighting		47,655		45,000				39,777	
2120265	ROADM - Road Maintenance/Operations		69,600		58,000				37,343	
W329	Depot Facility, Site		0		0				0	
W330	Depot Wash Down Facility		0		0				0	
W338	Depot Fuel Facilities		0		0				0	
2120286	ROADM - Workshop/Depot Expensed Equipment		5,000		5,000				0	
2120288	ROADM - Depot Building Operations		75,600		63,000				33,156	
BO002	BO002 Depot Workshop		0		0				0	
BO003	BO003 Depot Machinery Shed		0		0				0	
BO004	BO004 Depot Foreman's Office		0		0				0	
BO005	BO005 Depot Vehicle Garage		0		0				0	
2120289	ROADM - Depot Building Maintenance		20,000		20,000				1,220	
BM002	BM002 Depot Workshop		0		0				0	
BM003	BM003 Depot Machinery Shed		0		0				0	
BM004	BM004 Depot Foreman's Office		0		0				0	
BM005	BM005 Depot Vehicle Garage		0		0				0	
BM338	BM338 Depot Facility, Fence/Gate		0		0				0	
2120292	ROADM - Depreciation - Roads, Bridges & Depots		1,699,806		1,732,783				2,104,273	
2120298	ROADM - Staff Housing Costs Allocated		4,246		3,004				2,706	
2120299	ROADM - Administration Allocated		14,204		14,836				11,763	
			6,067,111		5,018,623				3,455,053	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023											
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense		
TRANSPORT - AERODROMES											
OPERATING EXPENDITURE											
2120400	AERO - Employee Costs - Wages, Salaries; Superannuation		204,057		0					0	Includes Traineeship
2120401	AERO - Employee Costs - Superannuation		36,229		0					0	
2120402	AERO - Employee Costs - Allowances; WC & FBT		0		0					0	
2120404	AERO - Employee Costs - Training & Development; Conferences		25,000		5,000					4,557	
2120406	AERO - Employee Costs - Other		1,000		0					0	
2120441	AERO - Subscriptions & Memberships		4,000		2,000					1,550	
2120452	AERO - Consultants		50,000		360,000					368,105	
2120458	AERO - Collection Costs; Landing Fees		40,000		40,000					33,836	
2120460	AERO - Refuelling Facility		50,000		180,000					45,624	
2120465	AERO - Airstrip & Grounds Maintenance/Operations		130,000		35,000					138,472	
W320	W320 Airport		0		0					0	
W339	W339 Airport Runway		0		0					0	
W340	W340 Airport Fuel Facilities		0		0					0	
2120484	AERO - Audit Fees		0		0					0	
2120485	Airport Legal Expenses		15,000		0					9,110	
2120486	AERO - Expensed Minor Asset Purchases		0		0					0	
2120487	AERO - Other Expenses		20,000		10,000					12,308	
2120488	AERO - Building Operations		52,000		29,000					24,013	
BO039	BO039 Airport Terminal Building		22,000		0					0	
BO040	BO040 Airport Toilet Facilities		30,000		0					0	
2120489	AERO - Building Maintenance		10,000		10,000					20,688	
BM039	BM039 Airport Terminal Building		0		0					0	
BM040	BM040 Airport Toilet Facilities		0		0					0	
2120492	AERO - Depreciation		137,361		141,165					154,398	
2120498	AERO - Staff Housing Costs Allocated		4,246		3,004					2,706	
2120499	AERO - Administration Allocated		14,204		14,836					11,763	
			793,097		830,005					827,131	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment		
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
OPERATING REVENUE										
3120400	AERO - Contributions & Donations	0	0	0	0	0	0			
3120410	AERO - Grants	1,947,378	0	0	0	28,898	0		\$533,569 LRCI 4 part B \$999,059** LRCI 3 part A \$414,750 RADS	
3120420	AERO - Airport Landing Fees & Charges	700,000	0	730,000	0	692,192	0			
3120430	AERO - Sale of Aviation Fuel	80,000	0	200,000	0	86,422	0		** \$999,059 is derived as total grant is \$1,067,138, however only \$39,181 was recognised as revenue in 2021/22 and \$28,898 in 2022/23	
3120435	AERO - Other Income	0	0	0	0	15,227	0		Given work to be completed in 23/24 we can assume that entire grant can now be recognised as revenue less what was recognised in prev 2 years	
		2,727,378	0	930,000	0	822,740	0			
TOTAL Transport - Aerodromes		2,727,378	793,097	930,000	830,005	822,740	827,131			
TRANSPORT - AERODROMES										
CAPITAL EXPENDITURE										
4120480	AERO - Infrastructure Other		3,150,000		1,400,000		28,898			
10951	Airport Runway Turning Nodes	1,600,000	0	0	0	0	0			
10952	Airport Taxiway & Parking Reseal	1,300,000	0	0	0	0	0			
10954	New Fuel Tank	250,000	0	0	0	0	0			
4120410	AERO - Building	3,000,000	0	0	0	0	0			
10923	2024 terminal building	0	0	0	0	0	0			
4120431	AERO - Plant & Equipment		40,000							
PE24005	Purchase AT Vehicle	40,000	0	0	0	0	0			
4120481	AERO - Transfer to Reserves		6,190,000		1,400,000		28,898			
CAPITAL REVENUE										
5120481	AERO - Transfers From Reserve	0	0	0	0	0	0			
TOTAL Transport - Aerodromes		0	6,190,000	0	1,400,000	0	28,898			

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	TRANSPORT - TRAFFIC CONTROL (VEHICLE LICENSING)									
	OPERATING EXPENDITURE									
	2120500 LICENSING - Employee Costs - Wages; Salaries; Superannuation		52,140		78,720				65,609	
	2120502 LICENSING - Employee Costs - Allowances; WC & FBT		0		0				0	
	2120504 LICENSING - Employee Costs - Training & Development		5,000		5,000				2,727	
	2120506 LICENSING - Employee Costs - Other		0		0				0	
	2120588 LICENSING - Staff Housing Costs Allocated		4,246		3,004				2,706	
	2120599 LICENSING - Administration Allocated		22,825		23,841				18,903	
			84,212		110,565				89,944	
	OPERATING REVENUE									
	3120501 LICENSING - Reimbursements	1,000		5,000		0				
	3120502 LICENSING - Transport Licensing Commission	5,000		5,000		7,061				
	3120535 LICENSING - Other Income Relating to Licensing	0		0		0				
		6,000		10,000		7,061				
	TOTAL Transport - Licensing	6,000	84,212	10,000	110,565	7,061		89,944		
	TOTAL TRANSPORT	7,868,184	19,995,420	3,456,370	14,563,870	1,890,835		5,868,304		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	ECONOMIC SERVICES - ECONOMIC DEVELOPMENT									
	OPERATING EXPENDITURE									
2130140	ECON DEV - Advertising & Promotions		1,500		1,500				0	
2130170	ECON DEV - Loan Interest Repayments		0		2,563				3,049	
	Loan Interest & Fees - Loan #80 - Main Street Underground Power		0		0				0	
2130186	ECON DEV - Expensed Minor Asset Purchases		0		0				0	
2130187	ECON DEV - Other Expenses		0		5,000				0	
2130188	ECON DEV - Building Operations		8,000		8,000				4,973	
BO035	BO035 Centrelink Building, Operations		0		0				0	
2130189	ECON DEV - Building Maintenance		5,000		5,000				7,162	
BM035	BM035 Centrelink Building, Maintenance		0		0				0	
2130192	ECON DEV - Depreciation		38,883		42,195				48,166	
2130198	ECON DEV - Staff Housing Costs Allocated		4,246		3,004				2,706	
2130199	ECON DEV - Administration Allocated		46,636		14,836				11,763	
			104,265		82,098				77,820	
	OPERATING REVENUE									
3130145	ECON DEV - Other Income		45,320		44,000				44,448	
			45,320		44,000				44,448	
	TOTAL Economic Services - Economic Development	45,320	104,265	44,000	82,098	44,448	44,448	44,448	77,820	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
	ECONOMIC SERVICES - ECONOMIC DEVELOPMENT								
	CAPITAL EXPENDITURE								
	4130181 ECON DEV - Transfer to Reserves		0		0		0		0
	4130182 ECON DEV - Loan Principal Repayments		0		85,575		85,575		85,575
	Loan 80; Main Street Project		0		85,575		85,575		85,575
	CAPITAL REVENUE								
			0		0		0		0
	TOTAL Economic Services - Economic Development		0		85,575		85,575		85,575
	ECONOMIC SERVICES - TOURISM & AREA PROMOTION								
	OPERATING EXPENDITURE								
	2130200 TOURISM - Employee Costs - Wages; Salaries; Superannuation		38,070		0		0		0
	2130201 TOURISM - Employee Costs - Superannuation		6,853		0		0		0
	2130215 TOURISM - Printing & Stationery		6,000		3,000		1,935		1,935
	2130216 TOURISM - Postage & Freight		0		0		0		0
	2130240 TOURISM - Advertising & Area Promotion		17,000		35,000		38,280		38,280
	2130241 TOURISM - Subscriptions & Memberships		30,000		28,000		25,000		25,000

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
2130242	TOURISM - Festivals & Events		135,000		24,500				27,994	
	Laverton Celebrations		0		0				0	
V600	Anzac Day		0		0				0	
V601	Australia Day	2,000	0		0				0	
V602	Christmas Street Party	1,000	0		0				0	
V603	Clean Up Australia Day	0	0		0				0	
V604	Laverfest Markets	1,000	0		0				0	
V605	Laverfest Ball	108,000	0		0				0	Offset by estimated income of \$75,000
V606	Laverton Races	0	0		0				0	
V607	NAIDOC Week	5,000	0		0				0	
V608	Remembrance Day	8,000	0		0				0	
V609	Other Festivals & Events	5,000	0		0				0	
2130252	TOURISM - Consultants		37,000		37,000				0	
2130286	TOURISM - Expensed Minor Asset Purchases		2,000		2,000				0	
2130288	TOURISM - Sundry Maintenance/Operations		52,000		2,000				379	
	W337 Crane Entry Statement		0		0				0	
T2301	Entrance and Border Signs	2,000	0		0				0	
2130287	TOURISM - Other Expenses	50,000	0		0				0	
2130298	TOURISM - Staff Housing Costs Allocated		8,494		6,009				5,316	
2130299	TOURISM - Administration Allocated		51,780		54,083				42,881	
			384,196		191,592				141,785	
	OPERATING REVENUE									
3130201	TOURISM - Reimbursements	75,000	0	0	0	1,716				Laverfest Income
3130210	TOURISM - Grants	10,000	0	0	0	8,000				
3130235	TOURISM - Other Income Relating to Tourism & Area Promotion	0	0	0	0	1,104				
		85,000	0	0	0	10,820				
	TOTAL Economic Services - Tourism & Area Promotion	85,000	384,196	0	191,592	10,820			141,785	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
ECONOMIC SERVICES - HERITAGE DEVELOPMENT & MAINTENANCE										
OPERATING EXPENDITURE										
2130300	HERITAGE - Employee Costs - Wages, Salaries, Superannuation		15,899		12,714			14,111		
2130302	HERITAGE - Employee Costs - Allowances, WC & FBT		446		0			425		
2130304	HERITAGE - Employee Costs - Training & Development, Conferences		0		0			0		
2130306	HERITAGE - Employee Costs - Other		0		0			0		
2130340	HERITAGE - Advertising & Promotion		0		0			0		
2130341	HERITAGE - Subscriptions & Memberships		0		500			0		
2130352	HERITAGE - Consultants		0		28,000			4,726		
2130365	HERITAGE - Maintenance/Operations		20,000		15,000			208		
W331	W331 Windarra Heritage Trail	5,000	0		0			0		
W332	W332 Golden Quest Discovery Trail	10,000	0		0			0		
W333	W333 History Walk	5,000	0		0			0		
2130386	HERITAGE - Expensed Minor Asset Purchases		5,000		10,000			0		
2130387	HERITAGE - Other Expenses		0		0			0		
2130388	HERITAGE - Building Operations		18,999		16,500			15,095		
BO044	BO044 Old Police Complex	12,000	0		0			0		
BO041	BO041 Old Court House (currently Men's Shed)	3,000	0		0			0		
BO043	BO043 Coach House	0	0		0			0		
BO042	BO042 Mt Morgan Municipal Chambers	3,000	0		0			0		
BO045	Old Gaoi; Museum; 14 Erlistoun Street - Operating	1,000	0		0			0		
2130389	HERITAGE - Building Maintenance		6,500		6,500			25,069		
BM044	BM044 Old Police Complex	2,000	0		0			0		
BM041	BM041 Old Court House (currently Men's Shed)	2,000	0		0			0		
BM043	BM043 Coach House	0	0		0			0		
BM042	BM042 Mt Morgan Municipal Chambers	500	0		0			0		
BM045	Old Gaoi; Museum; 14 Erlistoun Street - Maintenance	2,000	0		0			0		
2130392	HERITAGE - Depreciation		26,594		24,536			28,397		
2130398	HERITAGE - Staff Housing Costs Allocated		4,246		3,004			2,706		
2130399	HERITAGE - Administration Allocated		14,204		14,836			11,763		
			111,888		131,590			102,501		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
OPERATING REVENUE									
3130310	HERITAGE - Grants	0	0	0	0	0	0		
3130335	HERITAGE - Other Income	0	8,000	8,000	0	0	0		
		0	8,000	8,000	0	0	0		
	TOTAL HERITAGE & DEVELOPMENT; OPERATING	0	11,888	8,000	131,590	0	102,501		
ECONOMIC SERVICES - HERITAGE DEVELOPMENT & MAINTENANCE									
CAPITAL EXPENDITURE									
4130310	HERITAGE - Building; Capital								
BC044	BC044 Old Police Station; Restoration Works;		109,000		60,000		0		
4130320	HERITAGE - Furniture & Fittings; Capital	109,000	0		0		0		
FF232400	FF232400 - Purchase of Mobile TV Stand		5,000		0		0		
4130381	HERITAGE - Transfers to Reserve		0				0		
			114,000		60,000		0		
CAPITAL REVENUE									
5130381	HERITAGE - Transfer From Reserve	0	0	0	0	0	0		
		0	0	0	0	0	0		
	TOTAL HERITAGE & DEVELOPMENT; CAPITAL	0	114,000	0	60,000	0	0		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	ECONOMIC SERVICES - THE GREAT BEYOND VISITOR CENTRE									
	OPERATING EXPENDITURE									
2130400	GREAT BEYOND - Employee Costs - Wages; Salaries; Superannuation		357,735		418,984				369,912	
2130402	GREAT BEYOND - Employee Costs - Allowances; WC & FBT		7,203		0				6,860	
2130404	GREAT BEYOND - Employee Costs - Training & Development; Conferences		3,000		3,000				1,192	
2130406	GREAT BEYOND - Employee Costs - Other		1,200		1,200				1,066	
2130415	GREAT BEYOND - Printing & Stationery		1,000		1,000				4,575	
2130422	GREAT BEYOND - Security		3,000		3,000				0	
2130439	GREAT BEYOND - Voucher Redemption		1,000		1,000				651	
2130440	GREAT BEYOND - Advertising & Promotion		3,000		3,000				6,412	
2130441	GREAT BEYOND - Subscriptions & Memberships		1,000		1,000				1,390	
2130470	GREAT BEYOND - Loan Interest Repayments		10,708		12,120				18,611	
	Loan 84 - GBVC Expansion		0		0				0	
2130485	GREAT BEYOND - Expensed Minor Asset Purchases		1,000		1,000				0	
2130486	GREAT BEYOND - Cafe Consumables		80,000		50,000				84,216	
2130487	GREAT BEYOND - Other Expenses		110,000		60,000				84,251	Approx \$95,000 relates to inputs resold as merchandise. Other costs include food for events
2130488	GREAT BEYOND - Building Operations		85,000		35,000				65,676	
BO006	BO006 Visitor Centre & Exhibition Hall		0		0				0	Includes utilities, cleaning etc
BO007	BO007 Great Beyond Toilets		0		0				0	
2130489	GREAT BEYOND - Building Maintenance		10,000		12,500				12,104	
BM006	Visitor Centre & Exhibition Hall		0		0				0	
BM007	Great Beyond Toilets		0		0				0	
2130492	GREAT BEYOND - Depreciation		84,333		55,160				90,463	
2130488	GREAT BEYOND - Staff Housing Costs Allocated		15,023		10,628				9,575	
2130499	GREAT BEYOND - Administration Allocated		14,204		27,172				20,543	
			788,405		695,764				777,496	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		2022/2023 Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3130400	GREAT BEYOND - Contributions & Donations									
3130410	GREAT BEYOND - Grants	0		0		0		0		
3130420	GREAT BEYOND - Fees & Charges	10,000		0		6,733		3,174		
3130435	GREAT BEYOND - Other Income	2,000		0		1,862		6,733		
3130437	GREAT BEYOND - Cafe Sales - GST Inc.	130,000		100,000		124,218		1,862		
3130438	GREAT BEYOND - Cafe Sales - GST Free	5,000		0		3,752		124,218		
3130439	GREAT BEYOND - Merchandise Sales	90,000		60,000		80,203		3,752		
3130440	GREAT BEYOND - Merchandise Sales GST Free	0		0		1,306		80,203		
3130441	GREAT BEYOND - Gold Rush Tours	20,000		15,000		15,179		1,306		
3130442	Great Beyond Suspense	0		0		0		15,179		
3130443	GREAT BEYOND - Voucher Sales	1,000		1,000		754		0		
		258,000		176,000		237,181		754		
	TOTAL Economic Services - Great Beyond	258,000	788,405	176,000	695,764	237,181	777,496	237,181	0	
	ECONOMIC SERVICES - THE GREAT BEYOND VISITOR CENTRE									
	CAPITAL EXPENDITURE									
4130410	GREAT BEYOND - Building, Capital		200,000		200,000		29,738		29,738	
BC006	Great Beyond Expansion		0		0		0		0	
	Balance of Construction/Expansion Project/Gardens		0		0		0		0	
BC006	BC006 Great Beyond: Stage 2 Expansion; Offset by GL: 3130410		0		0		0		0	
BC016	Great Beyond Visitors Centre Lighting & Building Improvements		0		0		0		0	
4130420	GREAT BEYOND - Furniture & Fittings; Capital		9,000		25,000		0		0	
FF24002	New TV for Museum		0		0		0		0	
FF24003			0		0		0		0	
4130481	GREAT BEYOND - Transfers to Reserve		0		0		0		0	
4130482	GREAT BEYOND - Loan Principal Repayments		127,065		125,655		125,655		0	
	Loan 84 - GBVC Expansion		0		353,655		0		0	
			336,065		353,655		155,393		155,393	
	CAPITAL REVENUE									
5130455	GREAT BEYOND - New Loan Borrowings	0		0		0		0		
5130481	GREAT BEYOND - Transfer From Reserve	0		0		0		0		
		0		0		0		0		
	TOTAL Economic Services - Great Beyond	0	336,065	0	353,655	0	155,393	0	155,393	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	ECONOMIC SERVICES - COMMUNITY RESOURCE CENTRE									
	OPERATING EXPENDITURE									
	2130500 CRC - Employee Costs - Wages; Salaries; Superannuation		139,663		83,226				36,640	
	2130502 CRC - Employee Costs - Allowances; WC & FBT		4,010		0				3,819	
	2130504 CRC - Employee Costs - Training & Development; Conferences		3,000		3,000				833	
	2130506 CRC - Employee Costs - Other		3,000		3,000				6,570	
	2130515 CRC - Printing & Stationery		15,000		15,000				16,705	
	2130521 CRC - Information Technology		1,000		1,000				41	
	2130530 CRC - Insurance		0		0				0	
	2130540 CRC - Advertising & Promotion		1,000		1,000				150	
	2130541 CRC - Subscriptions & Memberships		5,000		5,000				4,234	
	2130586 CRC - Expensed Minor Asset Purchases		1,000		1,000				0	
	2130587 CRC - Other Expenses		14,000		17,000				5,349	
	CRC001 Mining Sponsorship Expenses	2,000	0		0				0	
	CRC002 Christmas Lights Expenses	2,000	0		0				0	
	CRC005 SLO3 - Community Activities & Initiatives	1,000	0		0				0	
	CRC006 SLO2 - Business & Economic Workshops & Initiatives	2,000	0		0				0	
	CRC007 Seniors Morning Tea	2,000	0		0				0	
	CRC008 Better Beginnings Program	2,000	0		0				0	
	CRC009 NAIDOC - CRC Contribution	1,000	0		0				0	
	CRC010 CRC - Other Expenses General	2,000	0		0				0	
	2130588 CRC - Building Operations		15,000		15,000				12,959	
	BO071 New CRC - Utilities; Cleaning; Insurance	15,000	0		0				0	
	BO061 Utilities; Cleaning; Insurance	0	0		0				0	
	2130589 CRC - Building Maintenance		5,000		8,000				1,765	
	BM071 CRC - Building Maintenance	5,000	0		0				0	
	BM061 Minor Building Maintenance	0	0		0				0	
	2130598 CRC - Staff Housing Costs Allocated		4,246		3,004				2,706	
	2130599 CRC - Administration Allocated		14,204		14,836				11,763	
			225,122		170,066				103,535	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	OTHER PROPERTY & SERVICES - PUBLIC WORKS OVERHEADS								
	OPERATING EXPENDITURE								
2140200	PWOH - Employee Costs - Wages; Salaries; Superannuation		500,000		308,773			566,588	This is an estimate comprising Peter Keip, Steve Koeman and works crew time not allocated to a job. The amount has no bottom line impact as offset by COA 2140293
2140202	PWOH - Employee Costs - Allowances; WC & FBT		40,025		50,000			39,723	
2140204	PWOH - Employee Costs - Training & Development; Conferences		25,000		25,000			20,348	
2140206	PWOH - Employee Costs - Other (Excl. WC Premiums)		15,000		10,000			16,894	
2140210	PWOH - Motor Vehicle Expenses		15,000		15,000			8,101	
2140215	PWOH - Printing & Stationery		2,000		2,000			1,722	
2140221	PWOH - Information Technology		16,000		15,000			11,526	
2140223	PWOH - Personal Leave		50,000		43,744			50,856	
2140224	PWOH - Annual Leave		100,000		83,113			93,213	
2140225	PWOH - Public Holidays		50,000		41,994			42,444	
2140226	PWOH - Long Service Leave		25,000		0			24,373	
2140227	PWOH - RDOs		0		0			0	
2140228	PWOH - Supervision		0		0			0	
2140229	PWOH - Insurances (Except Workers Comp)		0		0			0	
2140230	PWOH - OHS & Toolbox Meetings		46,000		46,397			14,251	
2140240	PWOH - Advertising & Promotion		2,500		2,500			739	
2140261	PWOH - Engineering & Technical Support		40,000		100,000			0	
2140265	PWOH - Maintenance/Operations		0		0			0	
2140285	PWOH - Legal Expenses		5,000		0			6,184	
2140286	PWOH - Expensed Minor Asset Purchases		15,000		3,000			11,131	
2140287	PWOH - Other Expenses		6,000		5,000			6,896	
2140290	PWOH - Expendable Tools		1,000		1,000			0	
2140291	PWOH - Loss on Disposal of Assets		0		0			0	
2140292	PWOH - Depreciation		0		0			0	
2140293	PWOH - Less - Allocated to Works (PWOs)		(1,563,385)		(1,342,036)			(1,059,008)	
2140298	PWOH - Staff Housing Costs Allocated		72,202		51,081			46,018	
2140299	PWOH - Administration Allocated		557,658		538,434			424,737	
			0		0			0	326,535

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3140200	PWOH - Long Service Leave Recoup	0		0		0				
3140201	PWOH - Other Reimbursements	0		0		0				
3140290	PWOH - Profit on Disposal of Assets	0		0		0				
		0		0		0		0		0
	TOTAL Other Property & Services - Public Works Overheads	0		0		0		0		326,535
	OTHER PROPERTY & SERVICES - PLANT OPERATION COSTS									
	OPERATING EXPENDITURE									
2140300	POC - Internal Plant Repairs - Wages & O/Head		115,000		108,422				92,275	
2140311	POC - External Parts & Repairs		300,000		230,000				286,965	
2140312	POC - Fuels & Oils		300,000		250,000				280,022	
2140313	POC - Tyres & Tubes		30,000		30,000				7,315	
2140314	POC - Contract Mechanic		150,000		100,000				450	
2140316	POC - Licences/Registrations		10,000		10,000				10,210	
2140317	POC - Insurance		45,000		45,000				42,252	
2140318	POC - Expendable Tools/Consumables		10,000		15,000				4,178	
2140386	POC - Expenses Minor Asset Purchases		5,000		0				6,515	
2140392	POC - Depreciation		48		0				822	
2140394	POC - LESS Plant Operation Costs Allocated to Works		(965,048)		(788,421)				(674,477)	
			0		1			0		(143,472)

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023										
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
	OPERATING REVENUE									
3140301	POC - Reimbursements	2,000		0		2,530		0		
3140310	POC - Fuel Tax Credits Grant Scheme	30,000		30,000		23,748		0		
		32,000		30,000		26,278		0		
	TOTAL Other Property & Services - Plant Operating Costs	32,000	0	30,000	1	26,278		(143,472)		
	OTHER PROPERTY & SERVICES - GENERAL ADMINISTRATION OVERHEADS									
	OPERATING EXPENDITURE									
2140400	ADMIN - Employee Costs - Wages; Salaries; Superannuation	1,043,273		953,498		0		821,253		
2140402	ADMIN - Employee Costs - Allowances; WC & FBT	57,000		0		0		45,799		
2140404	ADMIN - Employee Costs - Training & Development; Conferences	20,000		0		0		16,012		
2140406	ADMIN - Employee Costs - Other	70,000		70,000		0		78,481		
2140410	ADMIN - Motor Vehicle Expenses	25,000		25,000		0		26,405		
2140415	ADMIN - Printing & Stationery	20,000		20,000		0		16,751		
2140416	ADMIN - Postage & Freight	1,500		1,500		0		524		
2140421	ADMIN - Information Technology	150,000		90,000		0		115,695		Includes approx \$85,000 in IT maintenance, \$30,000 on Software costs
2140426	ADMIN - Office Equipment Mfce	0		0		0		0		Includes approx \$25,000 on website development and other minor costs
2140427	ADMIN - Records Management	2,000		2,000		0		0		
2140430	ADMIN - Insurances (Other than Bid & W/Comp)	60,000		60,000		0		57,679		
2140440	ADMIN - Advertising & Promotion	3,000		3,000		0		0		
2140441	ADMIN - Subscriptions & Memberships	15,000		15,000		0		13,085		
2140452	ADMIN - Consultants	60,000		120,000		0		105,786		
2140465	ADMIN - Maintenance/Operations	0		0		0		0		
2140484	ADMIN - Audit Fees	60,000		60,000		0		61,200		
2140485	ADMIN - Legal Expenses	15,000		20,000		0		6,911		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2023									
GL / Job	Description	2023/2024 Budget		2022/2023 Budget		2022/2023 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
	OPERATING REVENUE								
3140501	SAL - Reimbursement - Workers Compensation	22,918		2,000		21,826			
3140502	SAL - Reimbursement - Parental Leave	0		0		0			
		22,918		0		21,826			
	TOTAL Other Property & Services - Salaries & Wages	22,918	22,918	2,000	2,000	21,826	27,357		
	OTHER PROPERTY & SERVICES - MATERIALS/STORES								
	OPERATING EXPENDITURE								
2140700	Stock on Hand - 1 July	0		0		0			
2140701	Stock/Fuel Purchases	250,000		100,000		246,685			
2140702	Stock/Fuel issued/allocated	(250,000)		(100,000)		(272,035)			
2140703	Stock on Hand - 30 June	0		0		0			
		0		0		(25,349)			
	OPERATING REVENUE								
		0		0		0			
	TOTAL Other Property & Services - Materials/Stores	0	0	0	0	0	(25,349)		
	TOTAL OTHER PROPERTY & SERVICES	80,918	56,368	59,000	34,841	94,656	245,311		