



SHIRE OF
LAVERTON
Discover the Outback Spirit



ANNUAL BUDGET
for the Financial Year Ending
30 June 2025

Budget Introduction for 2024/2025

I am pleased to present to you the Shire's 2024/2025 Budget, which marks the start of yet another exciting period for Laverton and the continuation of projects for the community.

The Council has demonstrated commitment to the community through the budget process and the Community Strategic Plan has been a major driver of the budget plans. In this year's budget, the Council continues the theme from last year 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 for all ages and disabled access equipment, a new toilet facility, a walking track and exercise stations 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.

The 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 strategy is to use asset management to strengthen the council's financial position and utilize funds on selected roads and not ad-hoc.

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.

The Council has been mindful of keeping rates to a manageable level, however, council is facing increased costs through a mandatory 5.0% 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.

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¢	12.5662¢	10.0649¢	350	350
2024/2025 Financial Year					
Pastoral Leases UV Rate in \$	Mining Leases UV Rate in \$	Townsite GRV Rate in \$	Mining GRV Rate in \$	UV Minimum \$	GRV Minimum \$
11.6467¢	22.0000¢	13.8118¢	11.0714¢	385	385
Increase 10.00%	Increase 10.00%	Increase 10.00%	Increase 10.00%	Increase 10.00%	Increase% 10.00%

There was a 10% increase to the rate in the dollar \$ for all categories within the differential rates. 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.

The council has retained the penalty interest on outstanding rates at 11%. The council is mindful of the capacity of people to meet the rate payments as the council meets its obligations through strategic planning for the community.

The Minimum rate has been increased to \$385 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 unchanged at \$238 per service, which covers the weekly collection costs but not the overall management of the waste disposal facility.

The waste disposal facility is undergoing a change in its operations and with the digging of a suitable hole for the rubbish disposal, the council is looking at controlling the entry and opening times to the tip as many opportunities are lost in the correct collection of fees and charges. Please note that these are not centered around local ratepayers but industries who have a free for all now.

During the review of the Strategic Plan, this item will be on the agenda for discussion to seek your views. The council is moving down this path and has secured additional land for the long-term security of the tip site. The tip will be managed to ensure the correct disposal of rubbish including asbestos.

The appearance of the town is now a concern for the council and following recent rains (so welcomed), the vegetation has grown and the council with the local fire and Rescue will be undertaking a clean up of the blocks and seeking to remove all unwanted rubbish to ratepayers. The council will be sending out information following the adoption of the

budget.

The capital works do not detract from the many maintenance issues which the staff undertake daily.

The youth development area continues to grow and is served well by council staff. It would be wonderful to see more parents involved with their children.

The Laverton Hospital has been awarded a tender to a successful company and I look forward to seeing the first sod turned in 2025 and Laverton finally gets the hospital it deserves.

The Outback Highway, the council is still awaiting native title clearances to commence the construction. The council has been approved to undertake gravel re-sheeting on the Outback Highway to reduce maintenance costs.

The following are notable features of the 2024/2025 budget and some are a continuation from the previous years:

➤ Airport

New Terminal Building and Toilet facilities	\$3,286,126
Reseal of the Runway, Apron, and Taxiways	\$1,300,000

Turning nodes were completed last year.

➤ Depot

New depot Office including fencing	\$875,000
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➤ Recreation and Culture

• Church	\$500,000
• NIAA facility	\$1,500,000

➤ Laverton Townsite Beautification

- Continuation of plans from 23/24 \$575,000

➤ Cemetery

- The cemetery will continue to receive funding (\$60,000) and the FLCAG will again address and expand upon the works undertaken over the last five years.
- Outback Grave Markers \$20,000 to undertake investigations and record these grave sites and to preserve the history of the cemeteries throughout the shire.

➤ Roads Projects

- Laverton Bypass Rd \$645,764
- Windich Creek \$200,000
- Gravel Re-sheeting – Lake Wells Road \$422,450
- Gravel Re-sheeting – Old Laverton Road \$250,000
- Gravel Re-sheeting – Bandy Road \$1,350,000

➤ Plant and Equipment

- New Loader \$450,000
- New Community Bus \$275,000

➤ Medical Services

New 5 Year Agreement per annum \$277,003

It is pleasing to see the Health Minister come out with awarding the tender to build the Laverton Hospital in early 2025

TV and Radio

- New communication systems to be installed in September \$95,000

Parks and Gardens

Bores on Racecourse and Sturt Pea \$345,000

The aim is to drought proof the town and keep on extending the town beautification.

➤ Housing

- Three new homes \$2,300,000

The Modular homes will be installed on Duketon and Hawks Place.

➤ Law and Order

- Extension of the CCTV \$130,000

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”

OUR VISION, MISSION, AND VALUES



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 2024/2025.

The 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 2024/2025 budget to all 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.

With the healthy rains early this year, comes renewed optimism for the long term future of the Laverton Shire.

CR Patrick Hill
SHIRE PRESIDENT
15th August 2024



SHIRE OF LAVERTON
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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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 BY NATURE
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	7,487,614	6,610,316	7,163,352
Operating grants, subsidies and contributions	10	2,398,217	6,947,136	3,813,860
Fees and charges	14	1,188,725	1,133,429	1,281,723
Interest revenue	11(a)	694,002	781,937	640,012
Other revenue	11(b)	280,075	450,137	168,417
		<u>12,048,633</u>	<u>15,922,955</u>	<u>13,067,364</u>
Expenses				
Employee costs		(5,202,970)	(3,811,430)	(4,126,900)
Materials and contracts		(6,183,496)	(4,032,431)	(6,840,901)
Utility charges		(573,000)	(431,816)	(385,066)
Depreciation	6	(2,117,952)	(1,926,253)	(2,378,991)
Finance costs	11(d)	(20,517)	(46,801)	(82,657)
Insurance		(97,905)	(198,555)	(335,754)
Other expenditure		0	(713,402)	0
		<u>(14,195,840)</u>	<u>(11,160,688)</u>	<u>(14,150,269)</u>
		<u>(2,147,207)</u>	<u>4,762,267</u>	<u>(1,082,905)</u>
Capital grants, subsidies and contributions	10	4,547,154	1,915,466	3,445,152
Profit on asset disposals	5	0	8,173	0
Loss on asset disposals		0	(139,984)	(89,000)
		<u>4,547,154</u>	<u>1,783,655</u>	<u>3,356,152</u>
Net result for the period		2,399,947	6,545,922	2,273,247
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,399,947	6,545,922	2,273,247

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 2025

	NOTE	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 7,848,076	\$ 6,161,465	\$ 7,163,352
Grants, subsidies and contributions		3,317,142	6,134,906	3,813,860
Fees and charges		1,188,725	1,133,429	1,281,723
Interest revenue		694,002	781,937	640,012
Goods and services tax received		684,648	535,216	629,964
Other revenue		280,075	450,137	168,417
		14,012,668	15,197,090	13,697,328
Payments				
Employee costs		(5,252,970)	(3,953,672)	(4,126,900)
Materials and contracts		(6,183,496)	(4,388,597)	(7,242,766)
Utility charges		(573,000)	(431,816)	(385,066)
Finance costs		(20,517)	(50,288)	(82,657)
Insurance		(97,905)	(198,555)	(335,754)
Goods and services tax paid		(684,648)	(440,800)	(730,414)
Other expenditure		0	(713,402)	0
		(12,812,536)	(10,177,130)	(12,903,557)
Net cash provided by (used in) operating activities	4	1,200,132	5,019,960	793,771
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(6,966,987)	(2,144,594)	(8,066,500)
Payments for construction of infrastructure	5(b)	(8,076,353)	(5,703,613)	(9,107,000)
Capital grants, subsidies and contributions		3,175,154	2,213,276	3,445,152
Proceeds from sale of property, plant and equipment	5(a)	0	439,545	120,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	81,490	
Net cash provided by (used in) investing activities		(11,868,186)	(5,113,896)	(13,608,348)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(210,633)	(255,669)	(294,765)
Proceeds from new borrowings	7(a)	0	0	2,500,000
Net cash provided by (used in) financing activities		(210,633)	(255,669)	2,205,235
Net increase (decrease) in cash held		(10,878,687)	(349,605)	(10,609,342)
Cash at beginning of year		17,934,368	18,283,973	18,018,389
Cash and cash equivalents at the end of the year	4	7,055,681	17,934,368	7,409,047

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 2025

		2024/25	2023/24	2023/24
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 7,487,614	\$ 6,610,316	\$ 7,163,000
Operating grants, subsidies and contributions	10	2,398,217	6,947,136	3,813,000
Fees and charges	14	1,188,725	1,133,429	1,281,000
Interest revenue	11(a)	694,002	781,937	640,000
Other revenue	11(b)	280,075	450,137	168,000
Profit on asset disposals	5	0	8,173	0
		12,048,633	15,931,128	13,067,000
Expenditure from operating activities				
Employee costs		(5,202,970)	(3,811,430)	(4,126,000)
Materials and contracts		(6,183,496)	(4,032,431)	(6,840,000)
Utility charges		(573,000)	(431,816)	(385,000)
Depreciation	6	(2,117,952)	(1,926,253)	(2,378,000)
Finance costs	11(d)	(20,517)	(46,801)	(82,000)
Insurance		(97,905)	(198,555)	(335,000)
Other expenditure		0	(713,402)	0
Loss on asset disposals	5	0	(139,984)	(89,000)
		(14,195,840)	(11,300,672)	(14,239,000)
Non-cash amounts excluded from operating activities	3(b)	2,117,952	1,035,687	2,467,000
Amount attributable to operating activities		(29,255)	5,666,143	1,296,000
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	4,547,154	1,915,466	3,445,000
Proceeds from disposal of assets	5	0	439,545	120,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	81,490	0
		4,547,154	2,436,501	3,565,000
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(6,966,987)	(2,144,594)	(8,066,500)
Payments for construction of infrastructure	5(b)	(8,076,353)	(5,703,613)	(9,107,000)
		(15,043,340)	(7,848,207)	(17,173,500)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	0	0	2,500,000
Transfers from reserve accounts	8(a)	422,450	400,000	800,000
		422,450	400,000	3,300,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(210,633)	(255,669)	(294,700)
Transfers to reserve accounts	8(a)	(388,502)	(753,395)	(1,472,800)
		(599,135)	(1,009,064)	(1,767,500)
Amount attributable to financing activities		(176,685)	(609,064)	1,532,000
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	10,702,126	11,056,753	10,779,000
Amount attributable to operating activities		(29,255)	5,666,143	1,296,000
Amount attributable to investing activities		(10,496,186)	(5,411,706)	(13,608,300)
Amount attributable to financing activities		(176,685)	(609,064)	1,532,000
Surplus or deficit at the end of the financial year	3	0	10,702,126	

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

**SHIRE OF LAVERTON
FOR THE YEAR ENDED 30 JUNE 2024
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**SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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 12 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 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.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- 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 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2

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

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory 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 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 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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.

OPERATING 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 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	Budgeted interim rates \$	Budgeted back rates \$	Budgeted total revenue \$	Actual total revenue \$	2023/24 Budget total revenue \$
(i) General rates										
Townsite	Gross rental valuation	0.138118	170	2,901,482	400,747			400,747	357,028	362,644
Mining & Catering	Gross rental valuation	0.110714	14	13,122,500	1,452,844			1,452,844	1,320,767	1,320,767
Miscellaneous	Gross rental valuation	0.138118	2	14,919	2,061			2,061	1,873	1,873
Pastoral	Unimproved valuation	0.116467	15	510,483	59,454			59,454	54,049	51,297
Mining Tenements	Unimproved valuation	0.220000	795	25,006,901	5,501,518			5,501,518	4,736,046	5,394,672
Shared Tenements	Unimproved valuation	0.220000	50	1,591,561	350,143			350,143	299,218	299,218
Total general rates			1,046	43,147,846	7,766,768	0	0	7,766,768	6,768,981	7,430,471
(ii) Minimum payment										
Townsite	Gross rental valuation	385	58	15,024	22,330			22,330	21,350	20,300
Mining & Catering	Gross rental valuation	385	1	20	385			385	350	350
Pastoral	Unimproved valuation	385	3	3,000	1,155			1,155	1,050	1,050
Mining Tenements	Unimproved valuation	385	228	242,029	87,780			87,780	85,050	85,050
Shared Tenements	Unimproved valuation	193	17	4,530	3,281			3,281	3,150	3,150
Total minimum payments			307	264,603	114,931	0	0	114,931	110,950	109,900
Total general rates and minimum payments			1,353	43,412,449	7,881,699	0	0	7,881,699	6,879,931	7,540,371
Discounts (Refer note 2(f))								(394,085)	(269,615)	(377,019)
Total rates					7,881,699	0	0	7,487,614	6,610,316	7,163,352

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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 2025**

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 25 September 2024.

Option 2 (Two Instalments)

In accordance with section 6.46 of the *Local Government Act 1995*, offers an option of two equal instalments. All arrears to be paid by the due date of 25 September 2024.

Option 3 (Four Instalments)

In accordance with section 6.46 of the *Local Government Act 1995*, offers an option of four equal instalments. All arrears to be paid by the due date of 25 September 2024.

Instalment options	Date due	Instalment plan		Instalment plan		Unpaid rates	
		admin charge	interest rate	admin charge	interest rate	interest rates	interest rates
		\$	%	\$	%		%
Option one							
Single full payment	25-September-2024	Nil	0.0%	0.0%	11.0%		
Option two							
First instalment	25-September-2024	Nil	0.0%	0.0%	11.0%		
Second instalment	29-January-2025	5	5.5%	5.5%	11.0%		
Option three							
First instalment	25-September-2024	Nil	0.0%	0.0%	11.0%		
Second instalment	27-November-2024	5	5.5%	5.5%	11.0%		
Third instalment	29-January-2025	5	5.5%	5.5%	11.0%		
Fourth instalment	02-April-2025	5	5.5%	5.5%	11.0%		
		2024/25		2023/24		2023/24	
		Budget		Actual		Budget	
		revenue		revenue		revenue	
		\$		\$		\$	
Instalment plan admin charge revenue		3,000		2,090		2,000	
Instalment plan interest earned		15,000		15,364		3,000	
Unpaid rates and service charge interest earned		40,500		62,026		40,200	
		58,500		79,480		45,200	

**SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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) (11.6467 cents in the \$ and \$385 minimum)			
<p>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 had 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 aim 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 management and remote area population benefits from the existence of those pastoral properties.</p>			
Mining leases (UV) (22.0000 cents in the \$ and \$385 minimum)			
<p>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.</p>			
Townsite (GRV) (13.8118 cents in the \$ and \$385 minimum)			
<p>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 6.8(2)(b) of the Local Government Act 1995 is appropriate for Laverton town site and that GRVs generally form a proper and equitable basis for differentiation amongst these properties.</p>			
Mining (GRV) (11.0714 cents in the \$ and \$385 minimum)			
<p>This classification currently applies to mining accommodation and processing plants for the following establishments:</p> <ul style="list-style-type: none"> - 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) 			
<p>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. Due 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.</p>			

(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 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2025.

(e) Service Charges

The Shire did not raise service charges for the year ended 30 June 2025.

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25		2023/24		Circumstances in which discount is granted
				Budget	Actual	Budget	Actual	
Council rates	Rate	5.00%	\$	\$ 394,085	\$ 269,615	\$ 377,019	\$ 377,019	All current rates and arrears paid in full by the due date.
				<u>394,085</u>	<u>269,615</u>	<u>377,019</u>	<u>377,019</u>	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2025.

SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	7,055,681	17,934,368	7,409,047
Receivables	852,806	2,132,193	751,329
Inventories	110,000	110,000	0
	<u>8,018,487</u>	<u>20,176,561</u>	<u>8,160,376</u>
Less: current liabilities			
Trade and other payables	(38,000)	(88,000)	(940,917)
Capital grant/contribution liability	0	(2,296,806)	0
Long term borrowings	(210,633)	(210,633)	(2,500,000)
Employee provisions	(336,000)	(336,000)	(433,389)
Other provisions	(84,000)	(84,000)	0
	<u>(668,633)</u>	<u>(3,015,439)</u>	<u>(3,874,306)</u>
Net current assets	7,349,854	17,161,122	4,286,070
Less: Total adjustments to net current assets	(7,349,854)	(6,458,996)	(4,286,070)
Net current assets used in the Rate Setting Statement	0	10,702,126	0

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*.

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	0	(8,173)	0
Less: Non-cash grants and contributions for assets	0	(1,000,000)	0
Add: Loss on asset disposals	0	139,984	89,000
Add: Depreciation	2,117,952	1,926,253	2,378,991
Movement in current employee provisions associated with restricted cash	0	85,700	0
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates	0	(4,680)	0
- Employee provisions	0	(103,397)	0
Non cash amounts excluded from operating activities	2,117,952	1,035,687	2,467,991

(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	8	(7,055,681)	(7,089,629)	(7,409,047)
- Rates receivable		(924,806)	0	(226,700)
Add: Current liabilities not expected to be cleared at end of year		0	0	(225,000)
- Current portion of borrowings		210,633	210,633	2,500,000
- Current portion of contract liability		0	0	1,074,677
- Current portion of employee benefit provisions held in reserve		420,000	420,000	0
Total adjustments to net current assets		(7,349,854)	(6,458,996)	(4,286,070)

**SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 7,055,681	\$ 17,934,368	11,547,737
Term deposits		0	0	6,736,236
Total cash and cash equivalents		7,055,681	17,934,368	18,283,973
Held as				
- Unrestricted cash and cash equivalents	3(a)	0	10,844,739	10,874,926
- Restricted cash and cash equivalents	3(a)	7,055,681	7,089,629	7,409,047
		7,055,681	17,934,368	18,283,973
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		7,055,681	17,934,368	7,409,047
		7,055,681	17,934,368	7,409,047
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	7,055,681	7,089,629	7,409,047
		7,055,681	7,089,629	7,409,047
Reconciliation of net cash provided by operating activities to net result				
Net result		2,399,947	6,545,922	2,273,247
Depreciation	6	2,117,952	1,926,253	2,378,991
(Profit)/loss on sale of asset	5	0	131,811	89,000
(Increase)/decrease in receivables		1,279,387	(1,166,665)	(100,450)
(Increase)/decrease in inventories		0	(511)	0
(Increase)/decrease in other assets		0	51,810	0
Increase/(decrease) in payables		(50,000)	(450,453)	672,812
Increase/(decrease) in unspent capital grants		(1,372,000)	297,810	(1,074,677)
Increase/(decrease) in employee provisions		0	(102,741)	0
Capital grants, subsidies and contributions		(3,175,154)	(2,213,276)	(3,445,152)
Net cash from operating activities		1,200,132	5,019,960	793,771

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 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget		2023/24 Actual		2023/24 Actual		2023/24 Budget		2023/24 Budget	
	Additions	Disposals - Net	Additions	Disposals - Net	Additions	Disposals - Net	Additions	Disposals - Net	Additions	Disposals - Net
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment										
Buildings	5,757,987		343,150		7,139,000					
Furniture and equipment	0		124,844		264,000					
Plant and equipment	1,209,000		1,676,600	571,356	663,500	209,000	120,000			(89,000)
Total	6,966,987		2,144,594	571,356	8,066,500	209,000	120,000			(89,000)
(b) Infrastructure										
Infrastructure - roads	2,668,214		3,645,513		5,212,000					
Other infrastructure	5,408,139		2,058,100		3,895,000					
Total	8,076,353		5,703,613	0	9,107,000	0	0			0
Total	15,043,340		7,848,207	571,356	17,173,500	209,000	120,000			(89,000)

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 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2024/25 Budget	2023/24 Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	4	7,055,681	17,934,368	7,409,047
Receivables		852,806	2,132,193	751,329
Inventories		110,000	110,000	0
		<u>8,018,487</u>	<u>20,176,561</u>	<u>8,160,376</u>
Less: current liabilities				
Trade and other payables		(38,000)	(88,000)	(940,917)
Capital grant/contribution liability		0	(2,296,806)	0
Long term borrowings	7	(210,633)	(210,633)	(2,500,000)
Employee provisions		(336,000)	(336,000)	(433,389)
Other provisions		(84,000)	(84,000)	0
		<u>(668,633)</u>	<u>(3,015,439)</u>	<u>(3,874,306)</u>
Net current assets		<u>7,349,854</u>	<u>17,161,122</u>	<u>4,286,070</u>
Less: Total adjustments to net current assets	3(c)	<u>(7,349,854)</u>	<u>(6,458,996)</u>	<u>(4,286,070)</u>
Net current assets used in the Rate Setting Statement		<u>0</u>	<u>10,702,126</u>	<u>0</u>

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*.

		2024/25 Budget	2023/24 Actual	2023/24 Budget
	Note	30 June 2025	30 June 2024	30 June 2024
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	0	(8,173)	0
Less: Non-cash grants and contributions for assets		0	(1,000,000)	0
Add: Loss on asset disposals	5	0	139,984	89,000
Add: Depreciation	6	2,117,952	1,926,253	2,378,991
Movement in current employee provisions associated with restricted cash		0	85,700	0
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(4,680)	0
- Employee provisions		0	(103,397)	0
Non cash amounts excluded from operating activities		<u>2,117,952</u>	<u>1,035,687</u>	<u>2,467,991</u>

(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	8	(7,055,681)	(7,089,629)	(7,409,047)
- Rates receivable		(924,806)	0	(226,700)
Add: Current liabilities not expected to be cleared at end of year		0	0	(225,000)
- Current portion of borrowings		210,633	210,633	2,500,000
- Current portion of contract liability		0	0	1,074,677
- Current portion of employee benefit provisions held in reserve		420,000	420,000	0
Total adjustments to net current assets		<u>(7,349,854)</u>	<u>(6,458,996)</u>	<u>(4,286,070)</u>

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 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cash at bank and on hand	7,055,681	17,934,368	11,547,737
Term deposits	0	0	6,736,236
Total cash and cash equivalents	7,055,681	17,934,368	18,283,973
Held as			
- Unrestricted cash and cash equivalents	3(a) 0	10,844,739	10,874,926
- Restricted cash and cash equivalents	3(a) 7,055,681	7,089,629	7,409,047
	7,055,681	17,934,368	18,283,973
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	7,055,681	17,934,368	7,409,047
	7,055,681	17,934,368	7,409,047
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	8 7,055,681	7,089,629	7,409,047
	7,055,681	7,089,629	7,409,047
Reconciliation of net cash provided by operating activities to net result			
Net result	2,399,947	6,545,922	2,273,247
Depreciation	6 2,117,952	1,926,253	2,378,991
(Profit)/loss on sale of asset	5 0	131,811	89,000
(Increase)/decrease in receivables	1,279,387	(1,166,665)	(100,450)
(Increase)/decrease in inventories	0	(511)	0
(Increase)/decrease in other assets	0	51,810	0
Increase/(decrease) in payables	(50,000)	(450,453)	672,812
Increase/(decrease) in unspent capital grants	(1,372,000)	297,810	(1,074,677)
Increase/(decrease) in employee provisions	0	(102,741)	0
Capital grants, subsidies and contributions	(3,175,154)	(2,213,276)	(3,445,152)
Net cash from operating activities	1,200,132	5,019,960	793,771

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 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget		2023/24 Actual		2023/24 Actual		2023/24 Budget		2023/24 Budget		2023/24 Budget	
	Additions	\$	Additions	\$	Disposals - Net	Disposals - Sale	Disposals - Net	Additions	Disposals - Net	Disposals - Sale	Disposals - Net	Disposals - Profit or Loss
(a) Property, Plant and Equipment												
Buildings	5,757,987		343,150				7,139,000					
Furniture and equipment	0		124,844				264,000					
Plant and equipment	1,209,000		1,676,600		571,356	439,545	663,500	209,000	120,000			(89,000)
Total	6,966,987		2,144,594		571,356	439,545	8,066,500	209,000	120,000			(89,000)
(b) Infrastructure												
Infrastructure - roads	2,668,214		3,645,513				5,212,000					
Other infrastructure	5,408,139		2,058,100				3,895,000					
Total	8,076,353		5,703,613		0	0	9,107,000	0	0			0
Total	15,043,340		7,848,207		571,356	439,545	17,173,500	209,000	120,000			(89,000)

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 2025

6. DEPRECIATION

By Class

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

By Program

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings	304,870	266,133	279,282
Furniture and equipment	30,118	19,195	23,707
Plant and equipment	447,711	235,667	291,057
Infrastructure - roads	952,148	1,175,071	1,451,255
Other infrastructure	383,105	230,187	333,690
	2,117,952	1,926,253	2,378,991
Governance	283	257	216
Law, order, public safety	17,954	16,290	14,586
Health	7,209	6,541	6,605
Education and welfare	12,979	11,775	10,512
Housing	53,525	48,563	49,041
Community amenities	48,941	44,403	37,366
Recreation and culture	254,157	230,839	227,593
Transport	1,484,405	1,351,781	1,837,167
Economic services	172,270	156,299	149,809
Other property and services	66,229	59,505	46,096
	2,117,952	1,926,253	2,378,991

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	10 to 75 Years

AMORTISATION

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

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

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

**SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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	2024/25		2024/25		2024/25		2024/25		2023/24		2023/24		2023/24		2023/24	
				Budget Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2025	Budget Interest Repayments	Actual Principal 1 July 2024	Actual New Loans	Actual Principal Repayments	Actual Principal outstanding 29 June 2024	Actual Interest Repayments	Budget Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 29 June 2024	Budget Interest Repayments	
Housing	81	WATC	4.72%	0	0	0	0	0	48,904	0	48,904	0	(1,738)	0	0	(1,738)	0		
DCEO house	82	WATC	3.04%	121,864	0	(25,670)	96,194	(3,512)	146,770	121,864	146,770	0	(4,274)	121,864	(4,274)	121,864	(4,274)		
New housing	85	WATC	4.52%	0	0	0	0	0	0	0	0	0	(39,096)	2,460,904	(39,096)	2,460,904	(56,534)		
Recreation and Culture	83	WATC	3.04%	268,099	0	(56,472)	211,627	(7,724)	322,893	268,099	322,893	0	(9,403)	268,099	(9,403)	268,099	(9,403)		
Economic Services	84	WATC	1.12%	861,409	0	(128,481)	732,918	(9,281)	988,474	861,409	988,474	0	(10,708)	861,409	(10,708)	861,409	(10,708)		
GB Visitor Centre				1,251,372	0	(210,633)	1,040,739	(20,517)	1,507,041	1,251,372	1,507,041	0	(26,123)	3,772,276	(26,123)	3,772,276	(82,657)		

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 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	30,000	30,000	25,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	30,000	30,000	25,000
Loan facilities			
Loan facilities in use at balance date	1,040,739	1,251,372	3,712,276
Unused loan facilities at balance date	0	0	0

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

SHIRE OF LAVERTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25		2024/25		2024/25		2023/24		2023/24		2023/24		2023/24		2023/24	
	Budget Opening Balance	Budget Closing Balance	Budget Transfer to (from)	Actual Opening Balance	Actual Closing Balance	Actual Transfer to (from)	Budget Opening Balance	Budget Closing Balance	Actual Opening Balance	Actual Closing Balance	Budget Opening Balance	Budget Closing Balance	Budget Transfer to (from)	Budget Closing Balance	Budget Transfer to (from)	Budget Closing Balance
Restricted by council																
(a) Leave reserve	480,729	507,069	26,340	456,769	23,960	23,960	456,769	480,729	480,729	456,769	22,838	479,607		479,607		479,607
(b) Airport reserve	102,263	131,012	28,749	97,174	5,089	5,089	97,174	102,263	102,263	97,174	4,859	102,033		102,033		102,033
(c) Plant reserve	1,055,256	1,113,065	57,809	1,002,669	52,587	52,587	1,002,669	1,055,256	1,055,256	1,002,670	150,134	1,152,804		1,152,804		1,152,804
(d) Infrastructure (roads, floodways etc) reserve	1,526,269	1,609,914	83,645	1,450,183	76,086	76,086	1,450,183	1,526,269	1,526,269	1,450,183	72,509	1,522,692		1,522,692		1,522,692
(e) Asset development reserve	2,225,260	2,347,211	121,951	2,114,330	110,930	110,930	2,114,330	2,225,260	2,225,260	2,114,330	105,717	2,220,047		2,220,047		2,220,047
(f) Lake Wells Road reserve	422,450	0	0	800,000	22,450	22,450	800,000	422,450	422,450	800,000	676,000	676,000	(800,000)	676,000		676,000
(g) Community projects reserve	1,277,402	1,347,410	70,008	815,109	462,293	462,293	815,109	1,277,402	1,277,402	815,109	440,755	1,255,864		1,255,864		1,255,864
	7,089,629	7,055,681	388,502	6,736,234	753,395	753,395	6,736,234	7,089,629	7,089,629	6,736,235	1,472,812	7,409,047		7,409,047		7,409,047

(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) Airport reserve	Ongoing	to be used for the upkeep and major upgrade works to the Laverton Airport
(c) Plant reserve	Ongoing	to be used for the purchase of major plant
(d) Infrastructure (roads, floodways etc) reserve	Ongoing	to be used for the upkeep and major improvements/re-sealing programs 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.

SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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 2025**

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 2025

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
General purpose funding	8,195,116	7,411,839	7,806,664
Law, order, public safety	3,200	1,272	1,500
Health	500	1,190	1,000
Education and welfare	500	11,393	1,000
Housing	100,000	27,875	29,680
Community amenities	170,500	218,157	131,323
Recreation and culture	12,000	21,622	15,000
Transport	831,500	818,668	786,000
Economic services	288,600	335,626	400,419
Other property and services	48,500	136,350	80,918
	<u>9,650,416</u>	<u>8,983,992</u>	<u>9,253,504</u>
Operating grants, subsidies and contributions			
General purpose funding	430,940	5,870,806	150,000
Law, order, public safety	500	5,725	6,000
Health	0	10,318	0
Education and welfare	139,678	614,792	615,024
Recreation and culture	40,000	64,048	60,000
Transport	1,649,099	226,530	2,837,032
Economic services	138,000	137,827	145,804
Other property and services	0	17,090	0
	<u>2,398,217</u>	<u>6,947,136</u>	<u>3,813,860</u>
Capital grants, subsidies and contributions			
Recreation and culture	1,720,000	0	0
Transport	2,827,154	1,915,466	3,445,152
	<u>4,547,154</u>	<u>1,915,466</u>	<u>3,445,152</u>
Total Income	<u>16,595,787</u>	<u>17,846,594</u>	<u>16,512,516</u>
Expenses			
Governance	(1,498,653)	(647,785)	(902,039)
General purpose funding	(646,508)	(461,057)	(512,032)
Law, order, public safety	(499,711)	(216,520)	(360,469)
Health	(434,300)	(419,391)	(404,871)
Education and welfare	(860,121)	(466,404)	(1,098,653)
Housing	(127,550)	(60,477)	(60,087)
Community amenities	(1,060,161)	(841,596)	(853,994)
Recreation and culture	(1,951,400)	(1,228,657)	(1,304,255)
Transport	(5,524,681)	(5,346,587)	(7,033,421)
Economic services	(1,540,647)	(1,341,597)	(1,653,081)
Other property and services	(52,108)	(270,601)	(56,367)
Total expenses	<u>(14,195,840)</u>	<u>(11,300,672)</u>	<u>(14,239,269)</u>
Net result for the period	<u>2,399,947</u>	<u>6,545,922</u>	<u>2,273,247</u>

SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. OTHER INFORMATION

	2024/25	2023/24	2023/24
The net result includes as revenues	Budget	Actual	Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	250,000	483,570	296,812
- Other funds	388,502	220,977	300,000
Other interest revenue	55,500	77,390	43,200
	<u>694,002</u>	<u>781,937</u>	<u>640,012</u>
(b) Other revenue			
Reimbursements and recoveries	4,000	124,973	168,417
Other	276,075	325,164	0
	<u>280,075</u>	<u>450,137</u>	<u>168,417</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	75,000	58,280	60,000
Other services	0	2,800	0
	<u>75,000</u>	<u>61,080</u>	<u>60,000</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	20,517	26,123	82,657
Other finance costs	0	20,678	0
	<u>20,517</u>	<u>46,801</u>	<u>82,657</u>
(e) Write offs			
General rate	10,000	7,042	20,000
General debtors	1,000	0	0
	<u>11,000</u>	<u>7,042</u>	<u>20,000</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 2025

12. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cr Patrick Hill			
President's allowance	39,998	38,450	38,450
Meeting attendance fees	17,711	17,030	21,290
Annual allowance for ICT expenses	1,500	1,500	8,000
	<u>59,209</u>	<u>56,980</u>	<u>67,740</u>
Cr Shaneane Weldon			
Deputy President's allowance	10,000	9,613	26,642
Meeting attendance fees	17,711	17,030	10,645
Annual allowance for ICT expenses	1,500	1,500	2,000
	<u>29,211</u>	<u>28,143</u>	<u>39,287</u>
Cr Robyn Prentice			
Meeting attendance fees	0	5,677	10,643
Annual allowance for ICT expenses	0	125	2,000
	<u>0</u>	<u>5,802</u>	<u>12,643</u>
Cr Rex Weldon			
Meeting attendance fees	17,711	17,030	10,643
Annual allowance for ICT expenses	1,500	1,500	2,000
	<u>19,211</u>	<u>18,530</u>	<u>12,643</u>
Cr Robert Wedge			
Meeting attendance fees	17,711	17,030	10,643
Annual allowance for ICT expenses	1,500	1,500	2,000
	<u>19,211</u>	<u>18,530</u>	<u>12,643</u>
Cr Jack Carmody			
Meeting attendance fees	0	5,677	10,643
Annual allowance for ICT expenses	0	125	2,000
	<u>0</u>	<u>5,802</u>	<u>12,643</u>
Cr Gary Buckmaster			
Meeting attendance fees	0	17,030	10,643
Annual allowance for ICT expenses	0	1,500	2,000
	<u>0</u>	<u>18,530</u>	<u>12,643</u>
Cr Paul Ovans (New October 2023)			
Meeting attendance fees	17,711	11,353	0
Annual allowance for ICT expenses	1,500	1,500	0
	<u>19,211</u>	<u>12,853</u>	<u>0</u>
Cr Mark Pedder (new October 2023)			
Meeting attendance fees	17,711	11,353	0
Annual allowance for ICT expenses	1,500	1,500	0
	<u>19,211</u>	<u>12,853</u>	<u>0</u>
Provision for additional councillor			
Meeting attendance fees	17,711	0	0
Annual allowance for ICT expenses	1,500	0	0
	<u>19,211</u>	<u>0</u>	<u>0</u>
Total Elected Member Remuneration	<u>184,475</u>	<u>178,023</u>	<u>170,242</u>
President's allowance	39,998	38,450	38,450
Deputy President's allowance	10,000	9,613	26,642
Meeting attendance fees	123,977	119,210	85,150
Annual allowance for ICT expenses	10,500	10,750	20,000
	<u>184,475</u>	<u>178,023</u>	<u>170,242</u>

SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Department of Transport	0	106,000	(106,000)	0
	0	106,000	(106,000)	0

SHIRE OF LAVERTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25	2023/24	2023/24
	Budget	Actual	Budget
	\$	\$	\$
By Program:			
General purpose funding	3,500	5,802	2,300
Law, order, public safety	3,200	1,233	1,500
Education and welfare	500	150	500
Housing	95,000	22,771	19,680
Community amenities	170,500	218,157	131,323
Recreation and culture	12,000	10,037	13,000
Transport	826,000	790,842	785,000
Economic services	70,025	71,495	322,420
Other property and services	8,000	12,942	6,000
	<u>1,188,725</u>	<u>1,133,429</u>	<u>1,281,723</u>

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

2024/2025 SCHEDULE OF FEES & CHARGES
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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

LAW, ORDER AND PUBLIC SAFETY

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

NOTES:

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.

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.

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.	600.98	N/A	600.98
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)	0.15	0.015	0.165

Waste Disposal Fees			
Per truck load (10m ³) deposited at refuse site*	400.00	40.00	440.00
Asbestos (per tonne)	400.00	40.00	440.00
*For Clean Fill, this will be collected at no charge as council is able to utilise this within its tip operations.			

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 Part 7 Division 2, <i>Planning and Development Regulations 2009</i>		
Plan's assessment	As per Part 7 Division 2, <i>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	1,200.00	120.00	1,320.00
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	500.00	50.00	550.00
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	0.91	0.09	1.00
Child under five with responsible adult	2.73	0.27	3.00
Australia Day includes BBQ	FREE	N/A	FREE
Season Tickets			
Adult per entry \$80.00 round figures up	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)	17.91	1.79	19.70
Any aircraft – Commercial per passenger in and out (This does not include transit passengers)	17.91	1.79	19.70
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 – payment to be made in advance	0.20	0.02	0.22
Callouts – public holidays and outside normal working hours	150.00	15.00	165.00
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
Printing A1	6.00	0.60	6.60
Printing A0	10.00	1.00	11.00
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

Supporting Schedules to the Annual Budget
For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 Actuals YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	
GENERAL PURPOSE FUNDING - RATES								
OPERATING EXPENDITURE								
2030100	RATES - Employee Costs - Wages, Salaries; Superannuation		145,508		64,022		123,929	
2030102	RATES - Employee Costs - Allowances; WC & FBT		0		0		1,250	0
2030104	RATES - Employee Costs - Training & Development; Conferences		2,000		2,000		11,296	0
2030112	RATES - Valuation Expenses		10,000		15,000		0	0
2030113	RATES - Title/Company Searches		2,000		500		2,000	0
2030114	RATES - Debt Collection Expenses		10,000		2,000		1,045	0
2030115	RATES - Printing & Stationery		1,500		2,000		570	0
2030116	RATES - Postage & Freight		1,000		500		7,042	0
2030117	RATES - Doubtful Debts Expense		0		0		8,309	0
2030118	RATES - Write Off		10,000		20,000		24,980	0
2030140	RATES - Advertising & Promotion		1,000		1,500		154,837	0
2030185	RATES - Legal Expenses		15,000		20,000		333,257	0
2030198	RATES - Staff Housing Costs Allocated		52,797		42,471			
2030199	RATES - Administration Allocated		225,275		190,137			
			476,080		360,130			
OPERATING REVENUE								
3030120	RATES - Instalment Admin Fee Received	3,000		2,000		4,395		
3030121	RATES - Account Enquiry Charges	500		300		1,407		
3030122	RATES - Reimbursement of Debt Collection Costs	10,000		1,000		13,783		
3030130	RATES - Rates Levied - Synergy	7,881,699		6,897,734		6,879,931		Based on Differential rating Model
3030135	RATES - Other Income			0		0		
3030138	RATES - Discount on Rates Levied	(394,085)		(219,926)		(289,615)		5% discount across the board
3030145	RATES - Penalty Interest Received	40,000		40,000		61,080		
3030146	RATES - Instalment Interest Received	15,000		3,000		15,364		
3030148	RATES - ESL Interest Received	500		200		947		
		7,556,614		6,724,308		6,707,292		
TOTAL General		7,556,614	476,080	6,724,308	360,130	6,707,292	333,257	
GENERAL PURPOSE FUNDING - RATES								
CAPITAL EXPENDITURE								
4030181	RATES - Transfer To Reserves		0		400,000		0	0
			0		400,000		0	
CAPITAL REVENUE								
5030181	RATES - Transfer From Reserves		0		0		0	
			0		0		0	
TOTAL General		0	0	0	400,000	0	0	
GENERAL PURPOSE FUNDING - OTHER								
OPERATING EXPENDITURE								
2030211	GENPUR - Bank Fees & Charges		1,000		10,000		18,820	
2030218	GENPUR - Write Off - General Debtors		1,000		1,000		0	
2030298	GENPUR - Staff Housing Costs Allocated		31,678		25,482		14,988	
2030299	GENPUR - Administration Allocated		136,750		115,420		93,991	

Shire of Laverton

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For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	OPERATING REVENUE								
3030210	GENPUR - Financial Assistance Grant - General	274,788		0		1,913,338			
3030211	GENPUR - Financial Assistance Grant - Roads	114,486		0		1,190,801			85% of fags received in 23/24 financial year
3030212	GENPUR - Financial Assistance Grant - RAAR	41,666		296,812		166,667			
3030235	GENPUR - Other Income	0		0		0			
3030245	GENPUR - Interest Earned - Reserve Funds	388,502		0		483,570			Balance reserve funds \$7m x 4.65% Average
3030246	GENPUR - Interest Earned - Municipal Funds	250,000		0		220,977			Funds to be utilised on Airport, housing, Reduction in income stream
3030247	GENPUR - Interest Earned - Restricted Funds	0		0		0			
	TOTAL General Purpose Funding - Other	1,069,442		796,812		3,975,353		127,799	
		1,069,442	170,428	796,812	151,902	3,975,353		127,799	
	GENERAL PURPOSE FUNDING - OTHER								
	CAPITAL EXPENDITURE								
4030281	GENPUR - Transfer Interest To Reserves		388,502		296,812			353,395	
			388,502		296,812			353,395	
	TOTAL General Purpose Funding - Other	0	388,502	0	296,812	0	0	353,395	
TOTAL		8,626,056	1,035,010	7,521,120	808,844	10,682,645		814,451	

Shire of Laverton

Supporting Schedules to the Annual Budget

For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
GOVERNANCE - MEMBERS OF COUNCIL									
OPERATING EXPENDITURE									
2040111	MEMBERS - President's Allowance		39,998		38,450		38,450		
2040112	MEMBERS - Deputy President's Allowance		10,000		9,613		9,613		Based on Band 3 Maximum SAT (issued 2024)
2040113	MEMBERS - Sitting Fees		123,977		119,210		118,810		
2040114	MEMBERS - Communications Allowance		10,500		10,500		10,750		Based on \$1,500 * 7 Councillors, to be paid quarterly with sitting fees
2040116	MEMBERS - Election Expenses		27,500		20,000		7,015		
2040117	MEMBERS - Training		11,500		10,000		6,648		
2040118	MEMBERS - Travel Expenses		25,000		20,000		0		0 Mileage Outback Hwy, attendance at training course, airfares etc
2040119	MEMBERS - Conference Expenses		40,000		45,000		28,914		Mileage Outback Hwy, attendance at training course, airfares etc
2040129	MEMBERS - Donations to Community Groups		500,000		120,000		11,636		Fencing, security lighting, etc
2040141	MEMBERS - Subscriptions & Publications		108,000		65,000		53,258		WALGA Services \$38k & Outback Highway \$35k, GVROC \$35k
2040152	MEMBERS - Consultants		3,000		15,000		5,423		
2040187	MEMBERS - Other Expenses		140,000		45,470		61,623		
2040188	MEMBERS - Chambers Operating Expenses		2,500		2,000		1,209		council meeting meals/beverages (\$13k), building renovations, other miscellaneous
2040189	MEMBERS - Chambers Building Maintenance		7,000		5,000		0		
2040192	MEMBERS - Depreciation - Members	7,000	0		0		0		
2040192	MEMBERS - Depreciation - Members		283		216		257		
2040198	MEMBERS - Staff Housing Costs Allocated		68,638		55,214		32,475		
2040199	MEMBERS - Administration Allocated		380,757		321,367		261,703		
			1,498,653		902,039		647,785		
OPERATING REVENUE									
3040135	MEMBERS - Other Income	0	0	0	0	0	0	0	
			0		0		0		
TOTAL		0	1,498,653	0	902,039	0	647,785		
GOVERNANCE - MEMBERS OF COUNCIL									
CAPITAL EXPENDITURE									
4040120	MEMBERS - Furniture and Fittings: Capital		270,000		125,000		0		
FF24004	FF24004 Historical Plaques				0				For townsie areas of significance include border signs - carried forward 23/24
FF052	Recording system chambers								Chambers - new recording system - statutory requirements
			270,000		125,000		0		
CAPITAL REVENUE									
5040181	MEMBERS - Transfer From Reserve	0	0	0	0	0	0	0	
TOTAL		0	1,768,653	0	1,027,039	0	647,785		
TOTAL		0	1,768,653	0	1,027,039	0	647,785		
LAW, ORDER & PUBLIC SAFETY - FIRE PREVENTION									
OPERATING EXPENDITURE									
2050112	FIRE - Fire Prevention/Burning/Control		135,000		5,000		0		
W348	W348 Fire Prevention; Hazard Burning; Fire Co				0		0		0 The rains and growth have quantified additional resources to cleaning up the town.
2050130	FIRE - Insurance		2,000		1,680		0		

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For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
2050187	FIRE - Other Expenditure		1,000		2,000				
W356	Fire Prevention, Assistance to DFES				0			0	
2050198	FIRE - Staff Housing Costs Allocated		26,398		21,235			12,490	
2050199	FIRE - Administration Allocated		109,420		92,353			75,207	
			273,818		122,267			87,696	
OPERATING REVENUE									
3050100	FIRE - Contributions & Donations	500		0		0			
3050110	FIRE - Grants	0		0		0			
3050120	FIRE - Charges	0		2,000		0			
3050135	FIRE - Other Income	2,000		0		5,765		5,765	
		2,500		2,000		5,765		5,765	
TOTAL LOPS -		2,500	273,818	2,000	122,267	5,765		87,696	
LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL									
OPERATING EXPENDITURE									
2050212	ANIMAL - Animal Control Expenses		75,000		97,000			55,354	
W341	Murdoch Vet microchipping & consult services		0		0			9,478	
W349	Animal Control; Contract Ranger		0		0			44,000	
W350	Animal Control; Shire Staff		0		0			559	
W370	Animal Control; Dog Exercise Area Maintenance		0		0			1,317	
2050287	ANIMAL - Other Expenditure		1,000		2,000			747	
2050289	ANIMAL - Pound Maintenance/Operations		1,000		3,000			0	
W327	Dog Pound		0		0			0	
2050292	ANIMAL - Depreciation		3,013		2,303			2,734	
2050298	ANIMAL - Staff Housing Costs Allocated		5,279		4,246			2,497	
2050299	ANIMAL - Administration Allocated		39,745		33,545			27,317	
			125,037		142,095			144,005	
OPERATING REVENUE									
3050221	ANIMAL - Animal Registration Fees	1,200		1,500		1,233			
		1,200		0		0			
TOTAL LOPS - Animal Control		1,200	125,037	1,500	33,545	1,233		144,005	
LAW, ORDER & PUBLIC SAFETY - OTHER									
OPERATING EXPENDITURE									
2050311	OLOPS - CCTV Maintenance		10,000		20,000			0	
2050312	OLOPS - CCTV Other Expenses		1,000		345			314	
2050313	OLOPS - Solar Lighting Maintenance		30,000		20,000			0	Replacement Bowls - walkway to Wongatha village
2050314	OLOPS - Crime Prevention Strategies		5,000		10,000			0	In conjunction with the Goldfields safer plan
2050392	OLOPS - Depreciation		14,941		12,281			13,556	
2050398	OLOPS - Staff Housing Costs Allocated		5,279		4,246			2,497	
2050399	OLOPS - Administration Allocated		34,636		29,234			23,806	
			100,856		0			0	
OPERATING REVENUE									

Shire of Laverton

Supporting Schedules to the Annual Budget

For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
3050312	OLOPS - Grants	0	0	0	0	0	0	0	0	
TOTAL LOPS - Other		0	100,856	0	29,234	0	40,174			
CAPITAL EXPENDITURE										
4050380	OLOPS - Infrastructure Other		130,000		10,000				21,980	
	Extension of CCTV and ANPR Hardware								0	
										0 To cover areas where there is issues within the townsite to be worked up with WA Police, Number Plate recognition camera
TOTAL LOPS - Other		0	130,000	0	10,000	0	21,980			
TOTAL LAW		3,700	398,855	3,500	155,813	6,997	231,701			

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Supporting Schedules to the Annual Budget
For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	HEALTH - PREVENTATIVE OPERATING EXPENDITURE								
2070211	PREVENT - Contract EHO		50,000		19,000			86,045	
2070212	PREVENT - Analytical Expenses		500		500			46	
2070240	PREVENT - Advertising & Promotion		500		500			0	
2070287	PREVENT - Other Expenses		1,000		2,000			646	
2070298	PREVENT - Staff Housing Costs Allocated		5,279		4,246			2,497	
2070299	PREVENT - Administration Allocated		29,530		24,924			20,297	
			86,809		51,170			109,532	
TOTAL Health - Preventative		0	86,809	0	51,170	0	109,532		
HEALTH - OTHER									
OPERATING EXPENDITURE									
2070310	OTHHEALTH - Motor Vehicle Expenses		2,500		2,000			1,885	
2070311	OTHHEALTH - Medical Practice Subsidy		277,003		269,720			277,162	
2070318	OTHHEALTH - Gratuity Payments; Nurses		30,000		42,560			7,000	New contract from 1 July 2024 as approved by the council - includes CPI
2070387	OTHHEALTH - Other Expenses		4,500		6,000			3,237	0 Increase for 1 July. - \$65,784.47 per quarter
2070388	OTHHEALTH - Building Operations		13,000		15,646			11,355	
BO018	6-8 Duketon Street; Other Housing; Currently Doctor's Residence - Operating				0			0	
2070389	OTHHEALTH - Building Maintenance		8,000		7,000			182	
BM018	6-8 Duketon Street; Other Housing; currently Doctor's residence - Maintenance				0			0	
2070392	OTHHEALTH - Depreciation		7,209		6,605			6,541	
2070398	OTHHEALTH - Staff Housing Costs Allocated		5,279		4,246			2,497	
2070399	OTHHEALTH - Administration Allocated		0		24,924			0	
			347,491		378,701			309,859	
OPERATING REVENUE									
3070335	OTHHEALTH - Other Income	500		0		0			
		500		0		0			
TOTAL Health - Other		500	347,491	0	378,701	0	309,859		
TOTAL HEALTH		500	434,300	0	429,871	0	419,391		

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For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
EDUCATION & WELFARE - YOUTH									
OPERATING EXPENDITURE									
2080100	YOUTH - Employee Costs - Wages, Salaries; Superannuation		168,590		59,000			7,078	Covers entire Youth wages 1 full time and 2 casuals
2080102	YOUTH - Employee Costs - Allowances; WC & FBT		3,000		3,212			3,545	
2080104	YOUTH - Employee Costs - Training & Development; Conferences		2,000		2,000			334	
2080106	YOUTH - Employee Costs - Other		1,000		2,000			1,603	
2080110	YOUTH - Motor Vehicle Expenses		5,000		4,500			4,331	
2080112	YOUTH - Youth Services		1,000		1,500			0	
2080115	YOUTH - Printing & Stationery		1,000		1,000			0	
2080140	YOUTH - Advertising & Promotion		1,000		1,000			0	
2080152	YOUTH - Consultants		5,000		50,000			50,000	
2080186	YOUTH - Expensed Minor Asset Purchases		1,000		1,000			0	
2080187	YOUTH - Other Expenses		30,000		33,000			31,314	
YOU010	YOUTH - Other Expenses General		0		0			0	
2080188	YOUTH - Building Operating Expenses		52,000		20,000			14,565	
BO032	BO032 - Building Operating - Youth Office		0		0			0	
BO036	BO036 - Building Operating - Youth Centre		0		0			0	
2080189	YOUTH - Building Maintenance		62,000		5,000			10,138	
BM036	BM036 - Building Maintenance - Youth Centre		0		0			0	
	Includes Relocation Provision & Demolition of Current Facility		0		0			0	Awaiting final quotes to demolishing the old youth centre fronting onto augusta St
BM032	BM032 - Youth Office; 14 Duketon Street - Maintenance		0		0			0	
2080190	YOUTH - Garden & Grounds Maintenance		40,000		3,000			19,102	
W353	Youth Centre - Garden & Grounds Maintenance		0		0			0	
2080192	YOUTH - Depreciation		9,319		7,267			8,455	
2080198	YOUTH - Staff Housing Costs Allocated		5,279		4,246			2,497	
2080199	YOUTH - Administration Allocated		24,424		20,614			16,951	
			411,612		218,338			169,913	
OPERATING REVENUE									
3080110	YOUTH - Grant Funding	139,678		140,000		139,768			Advice 18/04/2024 excludes GST
3080100	YOUTH - Contributions & Donations	500		1,000		0			
		140,178		141,000		139,768			
TOTAL Education & Welfare - Youth		140,178	411,612	141,000	218,338	139,768	169,913		
TOTAL Education & Welfare - Youth		140,178	411,612	141,000	218,338	139,768	169,913		

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For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	
EDUCATION & WELFARE - OTHER EDUCATION								
OPERATING EXPENDITURE								
2080388	OTHERED - Building Operations		30,000		5,000		3,670	
BO034	Youth Office & Toilet; 14 Duketon Street; Toilet		0		0		0	
2080389	OTHERED - Building Maintenance		2,000		5,000		0	demolition of old Toilet Block when new facility built at the Playgrounds/Oval
BM034	Youth Office & Toilet; 14 Duketon Street; Toilet		0		0		0	
2080399	OTHERED - Administration Allocated		0		0		0	
			32,000		10,000		3,670	
TOTAL Education & Welfare - Other Education			0	32,000	0	10,000	0	3,670
EDUCATION & WELFARE - COMMUNITY DEVELOPMENT								
OPERATING EXPENDITURE								
2080400	COM DEV - Employee Costs - Wages; Salaries; Superannuation		0		128,700		83,019	
2080406	COM DEV - Employee Costs - Other		0		0		653	
2080410	COM DEV - Motor Vehicle Expenses		0		0		3,206	
2080450	COM DEV - Community Short Term Camp Facilities		0		0		6,668	
W334	Short Term Camping Facilities		0		0		0	
2080486	COM DEV - Expensed Minor Asset Purchases		0		0		0	
2080487	COM DEV - Other Expenses		292,000		475,024		415	Funds received in advance, possible training centre.
CD001	Com Dev - Other Expenses		0		0		0	
CD011	City of Kalgoorlie Boulder CDC		292,000		0		0	
2080488	COM DEV - Building Operations		13,000		10,000		10,494	
BO033	Cashless Debit Card (CDC) Office; Utilities; Cle		6,500		0		0	
BO031	Community Services; 12 MacPherson Place; O		6,500		0		0	
2080489	COM DEV - Building Maintenance		0		10,000		1,529	
BM033	Cashless Debit Card (CDC) Office; Minor Building Maintenance		0		0		0	
BM031	Community Services; 12 MacPherson Place; O		0		0		0	
2080490	COM DEV - Garden & Grounds Maintenance		0		0		0	
2080492	COM DEV - Depreciation		3,659		3,245		739	
2080498	COM DEV - Staff Housing Costs Allocated		10,557		8,492		3,320	
2080499	COM DEV - Administration Costs Allocated		41,294		34,853		4,995	
			360,510		670,314		143,419	
OPERATING REVENUE								
3080410	COM DEV - Grant Funding		0	475,024		475,024		
3080435	COM DEV - Other Income		0	0		9,000		
			0	475,024		484,024		
TOTAL Education & Welfare - Community Development			0	475,024	670,314	484,024	143,419	

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	EDUCATION & WELFARE - COMMUNITY DEVELOPMENT								
	CAPITAL EXPENDITURE								
	4080410 COM DEV - Building, Capital				400,000			181,670	
	BC2023 - Building upgrade (roof and cladding)				0			0	
	4080420 COM DEV - Furniture & Fittings; Capital		0		0			0	
	4080480 COM DEV - Infrastructure Other		0		0			0	
	4080481 COM DEV - Transfer To Reserves		0		0			0	
			0		400,000			181,670	
	CAPITAL REVENUE								
	5080481 COM DEV - Transfer From Reserves	0		0			0		
		0		0			0		
		0		0			0		
	TOTAL Education & Welfare - Community Development	0	0	0	400,000	0	0	181,670	
	EDUCATION & WELFARE - CASHLESS DEBIT CARD OPERATION								
	OPERATING EXPENDITURE								
	2080590 CDC - Gardens & Grounds Mice		56,000		0			0	
	W357 Cashless Credit Card		0		0			0	
			0		0			7,995	
			56,000		0			0	
	TOTAL Education & Welfare - Cashless Debit Card Operations	0	56,000	0	400,000	0	0	181,670	
	TOTAL EDUCATION & WELFARE	140,178	860,122	616,024	1,698,653	623,792	680,342		

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	
HOUSING - STAFF HOUSING OPERATING EXPENDITURE								
2090170	STF HOUSE - Loan Interest Repayments		3,511		6,012		7,530	
	Loan 82; DCEO Housing		0		0			
2090187	STF HOUSE - Other Expenses		175,000		170,000		12,872	Possible purchase of vacant land and housing strategy for CP, Mining accom
2090188	STF Housing - Staff Housing Building Operations		184,000		127,000		151,552	
BO009	Building Operations; 11 Boomerang Street		0		0			
BO010	Building Operations; 10 Lancefield Street		0		0			
BO011	Building Operations; 2 Shirley Avenue		0		0			
BO013	Building Operations; 3 Mikado Way		0		0			
BO016	Building Operations; 6 Craiggie Street		0		0			
BO017	Building Operations; 8A Craiggie Street		0		0			
BO019	Building Operations; 2 Boomerang Street		0		0			
BO020	Building Operations; 14 Boomerang Street		0		0			
BO021	Building Operations; 8 Leahy Close		0		0			
BO022	Building Operations; 1 Mikado Way		0		0			
BO023	Building Operations; 8B Craiggie Street		0		0			
BO024	Building Operations; 5 Lancefield Street		0		0			
BO054	Building Operations; Unit 1; 5 Burt Street		0		0			
BO055	Building Operations; Unit 2; 5 Burt Street		0		0			
BO055	Building Operations; Unit 3; 5 Burt Street		0		0			
BO056	Building Operations; Unit 4; 5 Burt Street		0		0			
BO057	Building Operations; Unit 5; 5 Burt Street		0		0			
BO058	Building Operations; Unit 6; 5 Burt Street		0		0			
BO059	Building Operations; Unit 7; 5 Burt Street		0		0			
BO060	Building Operations; Common Area; 5 Burt Street		0		0			
BO062	Building Operations; Vacant Lots		0		0			
BO063	Building Operations; Vacant Lots		0		0			

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
2090189	STF HOUSE - Staff Housing Building Maintenance								
BM010	Building Maintenance; 10 Lancefield Street		120,000		104,000			40,716	
BM009	Building Maintenance; 11 Boomerang Street		0		0				
BM011	Building Maintenance; 2 Shirley Avenue		0		0				
BM013	Building Maintenance; 3 Mikado Way		0		0				
BM016	Building Maintenance; 6 Craiggie Street		0		0				
BM017	Building Maintenance; 8A Craiggie Street		0		0				
BM019	Building Maintenance; 2 Boomerang Street		0		0				
BM020	Building Maintenance; 14 Boomerang Street		0		0				
BM021	Building Maintenance; 8 Leahy Close		0		0				
BM022	Building Maintenance; 1 Mikado Way		0		0				
BM023	Building Maintenance; 8B Craiggie Street		0		0				
BM024	Building Maintenance; 5 Lancefield Street		0		0				
BM054	Building Maintenance; Unit 1; 5 Burt Street		0		0				
BM055	Building Maintenance; Unit 2; 5 Burt Street		0		0				
BM056	Building Maintenance; Unit 3; 5 Burt Street		0		0				
BM057	Building Maintenance; Unit 4; 5 Burt Street		0		0				
BM058	Building Maintenance; Unit 5; 5 Burt Street		0		0				
BM059	Building Maintenance; Unit 6; 5 Burt Street		0		0				
BM060	Building Maintenance; Unit 7; 5 Burt Street		0		0				
BM062	Building Maintenance; Common Area; 5 Burt St		0		0				
2090191	STF HOUSE - Loss on Disposal of Assets		0		0			0	
2090192	STF HOUSE - Depreciation		46,316		42,436			42,022	
2090198	STF HOUSE - Staff Housing Costs Recovered		(530,827)		(426,596)			(251,151)	
2090199	STF HOUSE - Administration Allocated		24,424		20,614			16,787	
			22,424		43,466			20,328	
OPERATING REVENUE									
3090101	STF HOUSE - Staff Rental Reimbursements	5,000		10,000		5,103			
3090135	STF HOUSE - Other Income; Rental Income	95,000		15,000		18,271			
		100,000		25,000		23,375			
TOTAL Staff Housing		100,000	22,424	25,000	43,466	23,375	20,328		

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
CAPITAL EXPENDITURE									
4090110	STF HOUSE - Building; Capital		2,300,000		2,011,290				
BC232400	New Housing							8,873	
4090181	STF HOUSE - Transfer to Reserves		0		0			0	
4090182	STF HOUSE - Loan Principal Repayments		25,669		73,810			73,810	
	Loan 82; DCEO Housing								
	Hypothetical Loan - New Housing		0						
CAPITAL REVENUE									
5090155	HOUSE - New Loan Borrowings		0						
	TOTAL Staff Housing	100,000	2,348,093	25,000	2,128,566	23,375	103,011		
HOUSING - OTHER HOUSING									
OPERATING EXPENDITURE									
2090288	OTHER HOUSE - Building Operations		34,000		15,000			0	
BO012	BO012 14 Erlistoun Street; Historic Police Com		0		0				
BO025	BO025 1-13 Augusta Street; Operations		0		0				
2090289	OTHER HOUSE - Building Maintenance		24,000		5,000			0	
BM012	BM012 Erlistoun Street; Historic Police Comple		0		0				
BM025	BM025 1-13 Augusta Street; Operations		0		0				
2090292	OTHER HOUSE - Depreciation		7,209		6,605			0	
2090298	OTHER HOUSE - Staff Housing Costs Allocated		5,279		4,246			6,541	
2090299	OTHER HOUSE - Administration Allocated		34,638		29,236			2,497	
			105,126		60,087			9,038	
OPERATING REVENUE									
3090235	OTHER HOUSE - Other Income; Housing Rental		0	4,680		4,500			
3090240	OTHER HOUSE - Grant Income		0	0		0			
			0	4,680		4,500			
	TOTAL Other Housing	0	105,126	4,680	60,087	4,500	9,038		
	TOTAL HOUSING	100,000	2,453,219	29,680	2,188,653	51,249	112,050		

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	
COMMUNITY AMMENITIES - SANITATION								
OPERATING EXPENDITURE								
2100111	SANITATION - Waste Collection		42,250		32,550			
W342	W342 Domestic Waste Collection		0		0		40,802	
2100112	SANITATION - Waste Collection; Mount Margaret		24,600		21,000			
W343	W343 Waste Collection; Mount Margaret		0		0		18,033	
2100113	SANITATION - Litter Control		117,500		84,000			
W347	W347 Litter Control		0		0		112,205	
2100114	SANITATION - Commercial/Industrial Collection		98,000		93,500			
W344	W344 Commercial/Industrial Waste Collection		0		0		58,687	
W345	W345 Quarantine Bin; Great Central Road		0		0		35,950	
2100117	SANITATION - General Tip Maintenance		368,762		285,000			
W318	W318 Laverton Waste Facility		0		0		313,554	includes annual cleanup, creating dumping space within the tip, manning the gate and limiting operational hours
2100118	SANITATION - Household Verge Collection		2,000		0			
W346	W346 Household Verge Collection		0		0		2,533	
2100187	SANITATION - Other Expenses		10,000		30,000			
2100192	SANITATION - Depreciation		29,211		20,352		16,091	
2100498	SANITATION - Staff Housing Costs Allocated		5,279		4,246		26,503	
2100199	SANITATION - Administration Allocated		24,424		20,614		2,497	
			722,026		591,263		626,857	
OPERATING REVENUE								
3100100	SANITATION - Domestic Refuse Collection Charges		0		0			
3100101	SANITATION - Domestic Services; Mount Margaret Rubbish C		80,000		80,000		79,893	
3100120	SANITATION - Commercial Collection Charge		23,000		22,323		22,322	
3100121	SANITATION - Commercial Collection Charge (Additional)		0		45,000		44,744	
3100125	SANITATION - Fees & Charges		0		0		0	
3100130	SANITATION - Grant Income		0		21,000		61,418	the line item relates to waste water - projected income
3100135	SANITATION - Other Income		40,000		0		0	
			167,000		168,323		208,377	
			167,000		168,323		208,377	
TOTAL Community Amenities - Sanitation			722,026		591,263		626,857	

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
COMMUNITY AMENITIES - TOWN PLANNING & REGIONAL									
OPERATING EXPENDITURE									
2100252	PLANNING - Consultants		5,000	10,000				3,263	
2100287	PLANNING - Other Expenses		34,638	0				0	
2100298	PLANNING - Staff Housing Costs Allocated		0	0				0	
2100299	PLANNING - Administration Allocated		0	29,236				23,808	
			39,638	39,236				27,070	
OPERATING REVENUE									
3100220	PLANNING - Fees & Charges	500	0	0			280		
3100235	PLANNING - Other Income	500	0	0			280		
		500	39,638	0	39,236	280	27,070		
TOTAL Town Planning									
COMMUNITY AMENITIES - OTHER COMMUNITY AMENITIES									
OPERATING EXPENDITURE									
2100311	COM AMEN - Cemetery Maintenance/Operations		114,100	30,000				52,431	Budget \$60,000 FLCAG with C/F-wd.
W314	Cemetery Maintenance & Operations (includes		0	0				804	
W326	Cemetery Carpark Maintenance		0	0				0	
2100315	COM AMEN - Other Community Amenities; Maintenance/Operations		10,000	0				0	
2100387	COM AMEN - Other Expenses		0	20,000				20,000	
	Outback Graves		0	0					
2100388	COM AMEN - Public Conveniences Operations		94,750	45,000				17,901	Includes part demolition costs
BO037	BO037 Public Toilets; 13 Duketon Street		0	0				23,890	
BO038	BO038 Public Toilets; Mary Mac Way		0	0				3,084	
2100389	COM AMEN - Public Conveniences Maintenance		20,000	8,000				8,566	
BM037	BM037 Public Toilets; 13 Duketon Street		0	0				17,900	
BM038	BM038 Public Toilets; Mary Mac Way		0	0				2,497	
2100392	COM AMEN - Depreciation		19,730	17,014				23,808	
2100398	COM AMEN - Staff Housing Costs Allocated		5,279	4,246				170,882	
2100399	COM AMEN - Administration Allocated		34,638	29,236					
			298,497	153,496					
OPERATING REVENUE									
3100320	COM AMEN - Cemetery Fees; Burial	3,000	0	3,000			9,500		
3100325	COM AMEN - Cemetery Fees; Monuments	0	0	0			0		
		3,000	0	3,000			9,500		
		3,000	298,497	3,000	153,496	9,500	170,882		
TOTAL Community Amenities - Other		170,500	1,050,161	171,323	763,994	218,157	824,809		
TOTAL COMMUNITY AMENITIES									
RECREATION & CULTURE - PUBLIC HALLS									
OPERATING EXPENDITURE									
2110186	HALLS - Expensed Minor Asset Purchases		0	0				0	
2110187	HALLS - Other Expenses		5,000	5,000				0	
2110188	HALLS - Town Halls & Public Building Operations		24,850	18,000					
BO029	Town Hall; Utilities; Cleaning; Insurance		0	0				18,778	
			20,850						

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
BO030	1-13 Augusta Street; Utilities; Cleaning; Insurance		0		0			65	
2110189	HALLS - Town Halls & Public Building Maintenance		16,850		11,000				
BM029	Town Hall; Minor Building Maintenance		0		0			2,219	
	Includes Provision for Minor Furnishings & Fittings		0		0			0	
BM030	1-13 Augusta Street; Minor Building Maintenance		0		0			0	
2110192	HALLS - Depreciation		57,098		50,753			51,804	
2110198	HALLS - Staff Housing Costs Allocated		5,279		4,246			2,497	
2110199	HALLS - Administration Allocated		25,053		21,145			17,219	
			134,130		110,144			92,582	
OPERATING REVENUE									
3100198	HALLS - Key Deposits and Bonds	0	0	0	0	0	0	0	
3110120	HALLS - Town Hall Hire	0	0	0	0	0	0	0	
3110135	HALLS - Other Income	0	0	500	500	964	964	964	
				500	500	964	964	964	
TOTAL Other Recreation & Culture - Public Halls		0	134,130	500	110,144	964	964	92,582	

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		Revenue	Expense	Revenue	Expense	Revenue	Expense	
RECREATION & CULTURE - SWIMMING & BEACHES								
OPERATING EXPENDITURE								
2110200	SWIM - Employee Costs - Wages; Salaries; Superannuation		133,368	189,554		137,349		
2110202	SWIM - Employee Costs - Allowances; WC & FBT		24,673	3,212		3,545		
2110204	SWIM - Employee Costs - Training & Development; Conferences		5,000	3,000		2,535		
2110206	SWIM - Employee Costs - Other		2,000	1,000		156		
2110230	SWIM - Insurance		0	0		0		
2110251	SWIM - Kiosk Expenses		0	0		0		
2110265	SWIM - Grounds Maintenance/Operations		1,000	3,000		0		
2110266	SWIM - Pool Bowls		0	0		0		
2110270	SWIM - Loan Interest Repayments		7,724	9,403		11,694		
	Loan 83; Interest		0	0		0		
2110287	SWIM - Other Expenses		500	0		434		
SP010	SWIM - Other expenses		500	0		0		
2110288	SWIM - Building Operations		177,850	140,000		107,755		
BO048	BO048 - Utilities; Cleaning; Insurance; Chemicals		0	0		0		
BO026	BO026 - Aquatic Facilities - Operating		2,850	0		0		0 Includes maintenance of the balance tank
2110289	SWIM - Building Maintenance		45,000	30,000		34,606		
BM048	BM048 - Minor Building Maintenance		0	0		0		
BM026	BM026 - Aquatic Facilities - Maintenance		0	0		0		
2110291	SWIM - Loss on Disposal of Assets		0	0		0		
2110292	SWIM - Depreciation		141,623	130,871		128,686		
2110298	SWIM - Staff Housing Costs Allocated		5,279	4,246		2,497		
2110299	SWIM - Administration Allocated		12,247	10,336		8,417		
			556,264	524,622		437,674		
OPERATING REVENUE								
3110220	SWIM - Admissions	10,000		10,000		7,324		
3110221	SWIM - Kiosk Income	0		0		0		
3110235	SWIM - Other Income	1,000		2,000		2,033		
		11,000		12,000		9,356		
	TOTAL SWIMMING AREAS & BEACHES	11,000	556,264	12,000	524,622	9,356	437,674	

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		Revenue	Expense	Revenue	Expense	Revenue	Expense		
RECREATION & CULTURE - LIBRARIES									
OPERATING EXPENDITURE									
2110400	LIBRARIES - Employee Costs - Wages; Salaries; Superannuation		44,793		29,679			22,752	0
2110402	LIBRARIES - Employee Costs - Allowances; WC & FBT		0		0			0	0
2110404	LIBRARIES - Employee Costs - Training & Development; Conferences		0		0			19	0
2110406	LIBRARIES - Employee Costs - Other		0		0			0	0
2110411	LIBRARIES - Subscriptions		500		500			0	0
2110413	LIBRARIES - Lost Books		0		0			0	0
2110460	LIBRARIES - General Office Expenses		0		0			0	0
2110487	LIBRARIES - Other Expenses		1,000		2,000			0	0
2110488	LIBRARIES - Library Building Operations		15,000		5,000			6,812	0
B0049	Library; Operating		0		0			0	0
2110492	LIBRARIES - Depreciation		476		350			431	0
2110498	LIBRARIES - Staff Housing Costs Allocated		5,279		4,246			2,497	0
2110499	LIBRARIES - Administration Allocated		12,514		10,562			8,601	0
			79,562		52,338			44,923	0
OPERATING REVENUE									
3110410	LIBRARIES - Grant - Regional Library Services		0		0			1,429	0
			0		0			1,429	0
			0		0			1,429	0
TOTAL Libraries			79,562		52,338			44,923	
RECREATION & CULTURE - OTHER									
OPERATING EXPENDITURE									
2110552	REC OTHER - Consultants		5,000		5,000			0	0
	Annual Provision - Sporting Clubs		0		0			0	0
2110564	REC OTHER - Racecourse & Stables; Maintenance/Operations		85,500		50,000			33,888	0
W321	Racecourse & Stables		0		0			0	0
2110565	REC OTHER - Parks & Gardens Maintenance/Operations		260,000		100,000			87,948	0
W300	Admin Office Gardens		37,864		0			0	0
W301	Town Hall; Garden & Surrounds		35,856		0			0	0
W303	Aquatic Facility; Garden & Surrounds		40,856		0			0	0
W304	Laverton Community Gymnasium; Garden & Surrounds		0		0			0	0
W307	Great Beyond Visitor Centre; Garden & Surrounds		40,856		0			0	0
W308	Community Resource Centre; Garden & Surrounds		32,856		0			0	0
W311	Old Police Complex; Garden & Surrounds		35,856		0			0	0
	Old Coach House; Garden & Surrounds		0		0			0	0
W322	May Mac Long Bay Parking; Garden & Surrounds		35,856		0			0	0
2110566	REC OTHER - Town Oval Maintenance/Operations		300,000		150,000			175,041	0
W305	Laverton Oval & Surrounds; General Maintenance		0		0			0	0

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		Revenue	Expense	Revenue	Expense	Revenue	Expense		
2110587	REC OTHER - Sundry Parks/Reserves Maintenance/Operations		290,000		199,999			186,669	
W302	Main Street Rotunda; Garden & Surrounds		0		0			0	
W306	Anzac Memorial; Garden & Surrounds		0		0			0	
W309	Laver Square; Garden & Surrounds		0		0			0	
W310	Water Tower/Hawks Look Out; Garden & Surrounds		0		0			0	
W313	Duke Street Playground; Garden & Surrounds		0		0			0	
W315	W315 Laverton Entry Statements		0		0			0	
W316	W316 - Laverton Skate Park; Garden & Surrounds		0		0			0	
W317	W317 Beria Street Roundabout; Garden & Surrounds		0		0			0	
W319	W319 Laverton Golf Course		0		0			0	
W323	W323 Other Gardens, Parks & Reserves		0		0			0	
W336	Leahy Park		0		0			0	
W369	Community Garden		0		0			0	
2110586	REC OTHER - Expensed Minor Asset Purchases		1,000		1,000			0	
2110588	REC OTHER - Other Rec Facilities Building Operations		13,000		0			18,542	
BO046	Gymnasium; 19-29 Craiggie st Operating		0		0			0	
2110589	REC OTHER - Other Rec Facilities Building Maintenance		5,000		2,500			653	
BMD046	Community Gymnasium Maintenance		0		0			0	
2110592	REC OTHER - Depreciation - Other Recreation		46,037		39,015			41,821	
2110798	REC OTHER - Staff Housing Costs Allocated		5,279		4,246			2,497	
2110699	REC OTHER - Administration Allocated		16,829		14,204			11,567	
			1,027,645		565,964		0	558,625	
OPERATING REVENUE									
3110500	REC OTHER - Contributions & Donations								
	Contribution; Leahy Park Pump Track - GEDC	40,000		60,000		62,619			Shared use of oval reimbursement from Dept of Ed
3110510	REC OTHER - Grants; Other	0		0		0		0	
3110511	REC OTHER - Grants; Department Sport & Recreation (DSR)	0		0		0		0	
3110512	REC OTHER - Grants; Lotterywest	0		0		0		0	
3110513	REC OTHER - Grants; Goldfields Esperance Development Co	0		0		0		0	
3110520	REC OTHER - Fees & Charges	1,000		2,500		1,750		1,750	
3110535	REC OTHER - Other Income	0		0		9,068		9,068	
		41,000		62,500		73,437		0	
TOTAL REC OTHER		41,000	1,027,645	62,500	565,964	73,437	558,625	558,625	

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Supporting Schedules to the Annual Budget

For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
RECREATION & CULTURE - OTHER									
CAPITAL EXPENDITURE									
4110510	REC OTHER - Building; Capital Shed and Fencing				0			0	
4110520	REC OTHER - Building ; Capital				0				
BC301	NIAA		2,000,000		125,000			0	
BC063	Church				0				
					0				
FF24007	Install Automated Reticulation System & Tank - Old Police Complex				0			124,844	
4110580	REC OTHER - Infrastructure Other		920,000		925,000			0	
IO501	Laverton Townsite Reticulation & Beautification		0		0			939,410	0 Includes signage, playground equipment. Trees - Bollards, toilets, shelters etc.
IO191	Laver Place Streetscaping		0		0			263	
	Bore Sturt Pea drive		0		0			0	
IO503	Bore Racecourse Rd		0		0			0	
4110581	REC OTHER - Transfer to Reserves		0		0			0	
			2,920,000		1,050,000		0	1,064,517	
CAPITAL REVENUE									
5110652	REC OTHER - Capital Grants NIAA		1,500,000						
5110653	REC OTHER - Capital Grants Other		220,000						
5110581	REC OTHER - Transfers From Reserve						0		
			1,720,000				0	0	
TOTAL REC OTHER		1,720,000	2,920,000	0	1,050,000	0	1,064,517	1,064,517	
TOTAL RECREATION & CULTURE		1,772,000	5,002,873	75,000	2,354,254	85,186	2,293,175	2,293,175	

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
TRANSPORT - CONSTRUCTION									
OPERATING INCOME									
3120110	ROADC - Regional Road Group Grants (MRWA) Bandy Road - SLK 15.0 to 22.5	900,000	0	440,000	0	1,410,849	0		
3120111	ROADC - Roads to Recovery Grant	645,764	0						
3120117	ROADC - Other Grants - Remote Access Roads	0	0	750,000	0				
3120119	ROAD C- Grants RAAR	83,333	0						
3120131	ROADC - Road Construction Mining Contribution Income	0	0	0	0				State \$833333 Cw/ith \$166666
	Mining Companies Contribution to Mt Weld Rd	0	0	0	0				
		1,629,097	0	1,497,774	0	1,410,849	0		
TOTAL TRANSPORT; CONSTRUCTION; OPERATING									
CAPITAL EXPENDITURE									
4120110	ROADC - Building; Capital	875,000	0	550,000	0			0	
BC211	Works Depot Building Upgrade	0	0	0	0			0	
4120141	ROADC - Sealed; Council Funded	845,764	0	1,002,000	0				
SPW2111	Sturt Pea Drive Widening	0	0					538,520	
SPW2112	SULLIVAN RD AIRPORT - WIDEN & RESEAL	0	0					6,019	
TSR079	McPherson Place Reseal (Entrance to Hotel)	0	0					6,329	
RC068	Cox Street Upgrade 2022/23	0	0					287,572	
RC073	Crawford Street 2022/23 Upgrade	0	0					135,337	
TSR047	Duketon Street Road Reseal	0	0					9,461	
	Windich Creek Crossing Upgrade	0	0					0	
TSR2111	By Pass Rd	0	0					107,358	
4120142	ROADC - Gravel; Council Funded	422,450	0	1,162,951	0				
GRST2116	Gravel Resheet - Tip Road	0	0					0	
GRST2114	Gravel Resheet and Reseal - Racecourse Road	0	0					968,004	
GRST2115	Gravel Resheet - Mt Shenton Road	0	0					0	
GRST2113	Gravel Resheet - Lake Wells Road	0	0					62,049	
4120152	ROADC - Gravel; Regional Road Group Funded	1,350,000	0	660,000	0				
RRG2001	Bandy Road - SLK 22.50 to SLK 24.50	0	0					520,663	
4120165	ROADC - Gravel; Other Grant Funding	250,000	0	850,000	0				
RAR070A	Old Laverton Road (Raar) 22/23	0	0					743,589	Commonwealth and State Funding, Old Laverton Rd - Mt Margaret
OBW087	Outback Way/Great Central Road Sheetting	0	0					1,475	
RAR087	Great Central Road (Raar) 8520 - Pn21100784 - C/Over	0	0					(1,349)	
4120166	ROAD C - Minara Funded	0	0	350,000	0				
MIR2023	Merollia Road	0	0					0	
RC2023	Racecourse Road	0	0					260,485	
		3,743,214	0	4,574,951	0			3,645,513	
CAPITAL REVENUE									
5120181	ROADC - Transfers From Reserve	422,450	0	800,000	0				Lake Wells Road
		422,450	0	800,000	0				
TOTAL Transport - Construction		422,450	3,743,214	800,000	4,574,951			3,645,513	

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
TRANSPORT - MAINTENANCE									
OPERATING EXPENDITURE									
2120201	ROADM - Gravel; Flood Damage		1,269,000		2,500,000				
RFD21087	Great Central Road Flood Damage		0		0			1,045,559	
RFD0124	Flood Damage Road Assets		0		0			73,452	
RFD0324	Flood Damage Road Assets March 2024		0		0			232,568	
2120211	ROADM - Road Maintenance; Sealed		40,000		0			0	
M1001	Budget Control Account		0		0			0	
2120212	ROADM - Road Maintenance; Gravel		1,548,193		0			0	
M1002	Budget Control Account		0		0			0	
2120213	ROADM - Road Maintenance; Formed		69,500		0			0	
M1003	Budget Control Account		0		0			0	
RM002	Mt Margaret - Mt Morgan Road - Maintenance							14,333	
RM039	Mt Shenton - Yamarna Road - Maintenance							247	
RM071	Rubbish Tip Road - Maintenance							3,347	
M001	Maintenance Grading Payroll Suspense							6,548	
2120214	ROADM - Footpath Maintenance		7,950		0			3,982	
W335	Wongatha Path		0		0			0	
2120215	ROADM - Drainage Works		0		0			0	
2120216	ROADM - Street Trees & Watering		53,750		0			26,159	
W324	Street Tree Maint - Purchase of Plants - Fruit M		0		0			0	
2120217	ROADM - Maintenance; Town Streets		88,250		0			6,022	
W328	Beria Road Information Bay		0		0			34,280	
W325	Verge Maintenance		0		0			0	
2120218	ROADM - Signage - Roadworks & Safety Signage		15,000		0			6,121	
W355	Road Signage - Roadworks & Safety Signage		0		0			45,650	
2120234	ROADM - Street Lighting		52,000		0			0	
2120265	ROADM - Road Maintenance/Operations		25,000		47,655			46,268	
W329	Depot Facility, Site		12,500		0			7,339	
W330	Depot Wash Down Facility		12,500		0			1,835	
W338	Depot Fuel Facilities		0		0			0	
2120286	ROADM - Workshop/Depot Expensed Equipment		0		0			14,814	Demolition of old works office
2120288	ROADM - Depot Building Operations		95,500		0			1,285	
BO002	Depot Workshop		0		0			10,623	
BO003	Depot Machinery Shed		8,875		0			1,786	
BO004	Depot Foreman's Office		16,875		0			0	
BO005	Depot Vehicle Garage		7,375		0			0	

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For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	
2120289	ROADM - Depot Building Maintenance		34,500		0			
BM002	Depot Workshop		0		0		1,484	
BM003	Depot Machinery Shed	5,000	0		0		918	
BM004	Depot Foreman's Office	23,500	0		0		290	
BM005	Depot Vehicle Garage	4,000	0		0		0	
BM038	Depot Facility, Fence/Gate	1,000	0		0		0	
2120292	ROADM - Depreciation - Roads, Bridges & Depots		1,327,241		1,699,806		1,209,189	
2120298	ROADM - Staff Housing Costs Allocated		5,279		4,246		2,497	
2120299	ROADM - Administration Allocated		16,829		14,204		11,567	
			4,647,992		4,270,911		3,954,176	
	OPERATING INCOME							
3120200	ROADM - Street Lighting Subsidy		0		0		0	
3120201	ROADM - Road Contribution Income	250,000	0		0	(55,455)	0	
	Gruyere Mines - Annual Contribution as per Agreement	0	0		0		0	
	Gruyere Mines - GCR Resheet - Job # RM987	0	0		0		0	
3120210	ROADM - Direct Road Grant (MRWA)	380,099	0		0	281,985	0	
3120130	ROADM - Other Grants - Flood Damage	1,269,000	0		0		0	
	Great Central Road	0	0		0		0	
3120220	ROADM - Sale of Scrap	0	0		0		0	
3120235	ROADM - Other Income	0	0		0		0	
		1,899,099	4,647,992		4,270,911	226,530	3,954,176	
	TOTAL Transport - Maintenance	1,899,099	4,647,992	0	4,270,911	226,530	3,954,176	
	TRANSPORT - ROAD PLANT PURCHASES							
	OPERATING EXPENDITURE							
2120391	PLANT - Loss on Disposal of Assets		0		89,000		139,984	
2120386	PLANT - Expensed Minor Asset Purchases		0		0		0	
			0		89,000		139,984	
	OPERATING REVENUE							
3120390	PLANT - Profit on Disposal of Assets	0	0	0	0	0	0	
		0	0	0	0	0	0	
	TOTAL Transport - Road Plant Purchases	0	0	0	89,000	0	139,984	

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For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
TRANSPORT - AERODROMES									
OPERATING EXPENDITURE									
2120400	AERO - Employee Costs - Wages; Salaries; Superannuation		223,185		204,057			248,603	
2120401	AERO - Employee Costs - Superannuation		40,720		36,229			0	
2120402	AERO - Employee Costs - Allowances; WC & FBT		0		0			0	
2120404	AERO - Employee Costs - Training & Development; Conferences		5,000		25,000			8,750	
2120406	AERO - Employee Costs - Other		3,000		1,000			1,569	
2120441	AERO - Subscriptions & Memberships		2,000		4,000			1,750	
2120452	AERO - Consultants		35,000		50,000			51,840	
2120458	AERO - Collection Costs; Landing Fees		40,000		40,000			34,483	
2120460	AERO - Refuelling Facility		60,000		50,000			156,792	
2120465	AERO - Airstrip & Grounds Maintenance/Operations		45,000		30,000			47,047	
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		5,000		15,000			0	
2120486	AERO - Expensed Minor Asset Purchases		30,000		20,000			31,647	
2120487	AERO - Other Expenses		106,000		52,000			37,374	
2120488	AERO - Building Operations		0		0			0	
BO039	Airport Terminal Building		0		0			0	
BO040	Airport Toilet Facilities		0		0			0	
2120489	AERO - Building Maintenance		19,000		10,000			14,091	
BM039	Airport Terminal Building		0		0			0	
BM040	Airport Toilet Facilities		0		0			0	
2120492	AERO - Depreciation		157,164		137,361			142,593	
2120498	AERO - Staff Housing Costs Allocated		5,279		4,246			2,497	
2120499	AERO - Administration Allocated		16,829		14,204			11,567	
			793,177		693,097			790,890	
OPERATING REVENUE									
3120410	AERO - Grants		948,057		0			504,617	\$841,343 LRCI 4 Part A and B plus \$106714 Phase 3
	Grant - Runway Nodes Project		0		0			0	
	RADS & Other Grants - Apron & Taxi-Way (offs)		0		0			0	
3120420	AERO - Airport Landing Fees & Charges		750,000		0			640,151	
3120430	AERO - Sale of Aviation Fuel		75,000		0			171,040	
3120435	AERO - Other Income		500		0			2,227	
			1,773,557		793,177			1,318,035	
TOTAL Transport - Aerodromes			1,773,557		693,097			1,318,035	790,890

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals Expense	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
TRANSPORT - AERODROMES									
CAPITAL EXPENDITURE									
4120480	AERO - Infrastructure Other		1,300,000		2,600,000				
10951	Airport Runway Turning Nodes		0		0		737,860	To be completed Oct 24	
10952	Airport Taxiway & Parking Reseal	1,300,000	0	0	0		337,195		
10954	New Fuel Tank	0	0	0	0		0		
4120410	AERO - Building		3,286,126		2,850,000				Modular Wa to be completed Nov 24
BC039	2025 terminal building		0		0				
4120410	AERO - Building		50,000		72,047			20,759	
BC039	Shed for storage vehicle etc								
4120430	AERO - Plant & Equipment								
4120481	AERO - Transfer to Reserves		4,636,126		5,522,047		1,095,814		
CAPITAL REVENUE									
5120481	AERO - Transfers From Reserve	0	0	0	0				
		0	0	0	0				
TOTAL Transport - Aerodromes		0	4,636,126	0	5,522,047	0	1,095,814		
TRANSPORT - TRAFFIC CONTROL (VEHICLE LICENSING)									
OPERATING EXPENDITURE									
2120500	LICENSING - Employee Costs - Wages; Salaries; Superannuation		59,405		52,140		92,045		
2120502	LICENSING - Employee Costs - Allowances; WC & FBT		0		0		0		
2120504	LICENSING - Employee Costs - Training & Development		2,000		5,000		0		
2120506	LICENSING - Employee Costs - Other		0		0		0		
2120598	LICENSING - Staff Housing Costs Allocated		5,279		4,246		2,497		
2120599	LICENSING - Administration Allocated		16,829		22,825		18,587		
			83,513		84,211		113,129		
OPERATING REVENUE									
3120501	LICENSING - Reimbursements	1,000	0	0	0				
3120502	LICENSING - Transport Licensing Commission	5,000	0	0	5,249				
3120535	LICENSING - Other Income Relating to Licensing	0	0	0	0				
		6,000	0	0	5,249				
TOTAL Transport - Licensing		6,000	83,513	0	84,211	0	113,129		
TOTAL TRANSPORT		5,730,203	0	2,297,774	0	1,642,529	0		

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
ECONOMIC SERVICES - ECONOMIC DEVELOPMENT									
OPERATING EXPENDITURE									
2130140	ECON DEV - Advertising & Promotions		500		1,500			0	
2130188	ECON DEV - Building Operations		18,750		8,000		9,339		
BO035	Centrelink Building; Operations		0		0		0		
2130189	ECON DEV - Building Maintenance	18,750			5,000		8,696		
BM035	Centrelink Building; Maintenance		15,750		0		0		
2130192	ECON DEV - Depreciation		48,751		38,883		44,231		
2130198	ECON DEV - Staff Housing Costs Allocated		5,279		4,246		2,497		
2130199	ECON DEV - Administration Allocated		55,255		46,636		37,978		
			144,285		104,265		102,976		
OPERATING REVENUE									
3130145	ECON DEV - Other Income	45,000		0		44,742			Centrelink
		45,000		0		44,742			
TOTAL Economic Services - Economic Development		45,000	144,285	0	104,265	44,742		102,976	
TOTAL Economic Services - Economic Development		45,000	144,285	0	104,265	44,742		102,976	

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	
ECONOMIC SERVICES - TOURISM & AREA PROMOTION								
OPERATING EXPENDITURE								
2130200	TOURISM - Employee Costs - Wages; Salaries; Superannuation		0		38,070		0	
2130201	TOURISM - Employee Costs - Superannuation		0		6,853		0	
2130215	TOURISM - Printing & Stationery		500		6,000		215	
2130216	TOURISM - Postage & Freight		0		0		111	
2130240	TOURISM - Advertising & Area Promotion		12,000		17,000		27,384	
2130241	TOURISM - Subscriptions & Memberships		30,000		30,000		48,424	
2130242	TOURISM - Festivals & Events		50,000		135,000		102,744	
	Laverton Celebrations		0		0		0	
V600	Anzac Day		0		0		0	
V601	Australia Day		0		0		0	
V602	Christmas Street Party		0		0		0	
V603	Clean Up Australia Day		0		0		0	
V604	Laverfest Celebrations	16,667	0		0		0	
V605	Laverfest Ball		0		0		0	
V606	Laverton Races		0		0		0	
V607	NAIDOC Week	16,667	0		0		0	
V608	Remembrance Day		0		0		0	
V609	Other Festivals & Events	16,666	0		0		0	
2130252	TOURISM - Consultants		0		37,000		0	
2130286	TOURISM - Expensed Minor Asset Purchases		500		2,000		0	
2130288	TOURISM - Sundry Maintenance/Operations		0		52,000		0	
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		10,559		8,494		4,996	
2130299	TOURISM - Administration Allocated		61,349		51,780		42,166	
			164,908		384,196		226,039	
OPERATING REVENUE								
3130201	TOURISM - Reimbursements	30,000	0		0	31,818		Insurance claim Old Police station
3130210	TOURISM - Grants	0	0		0	0		
3130235	TOURISM - Other Income Relating to Tourism & Area Promoti	0	0		0	909		
		30,000	0		0	32,727		
TOTAL Economic Services - Tourism & Area Promotion		30,000	164,908	0	384,196	32,727	226,039	

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		Revenue	Expense	Revenue	Expense	Revenue	Expense		
ECONOMIC SERVICES - HERITAGE DEVELOPMENT & OPERATING EXPENDITURE									
2130300	HERITAGE - Employee Costs - Wages; Salaries; Superannuation		17,280		15,899			15,420	
2130302	HERITAGE - Employee Costs - Allowances; WC & FBT		0		446			5	
2130365	HERITAGE - Maintenance/Operations		7,000		20,000			7,947	
W331	Windarra Heritage Trail		0		0			0	
W332	Golden Quest Discovery Trail		0		0			0	
W333	History Walk		0		0			0	
2130386	HERITAGE - Expensed Minor Asset Purchases		500		5,000			0	
2130387	HERITAGE - Other Expenses		0		0			225	
2130388	HERITAGE - Building Operations		18,000		18,999			15,212	
BO044	Old Police Complex		0		0			0	
BO041	Old Court House (currently Men's Shed)		0		0			0	
BO043	Coach House		0		0			0	
BO042	Mt Morgan Municipal Chambers		0		0			0	
BO045	Old Gaol; Museum; 14 Eristoun Street - Operat		0		0			0	
2130389	HERITAGE - Building Maintenance		6,500		6,500			0	
BM044	Old Police Complex		0		0			0	
BM041	Old Court House (currently Men's Shed)		0		0			0	
BM043	Coach House		0		0			0	
BM042	Mt Morgan Municipal Chambers		0		0			0	
BM045	Old Gaol; Museum; 14 Eristoun Street - Mainle		0		0			0	
2130382	HERITAGE - Depreciation		31,213		26,594			28,319	
2130398	HERITAGE - Staff Housing Costs Allocated		5,279		4,246			2,497	
2130399	HERITAGE - Administration Allocated		16,829		14,204			11,567	
			102,601		111,888			81,192	
TOTAL HERITAGE & DEVELOPMENT; OPERATING									
		0	102,601	0	111,888	0	0	81,192	
ECONOMIC SERVICES - HERITAGE DEVELOPMENT & CAPITAL EXPENDITURE									
4130310	HERITAGE - Building; Capital		35,000		109,000			130,788	
BC044	Old Police Station; Restoration Works;		0		0			0	
			35,000		109,000			130,788	
TOTAL HERITAGE & DEVELOPMENT; CAPITAL									
		0	137,601	0	220,888	0	0	211,981	

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GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
ECONOMIC SERVICES - THE GREAT BEYOND VISITOR									
OPERATING EXPENDITURE									
2130400	GREAT BEYOND - Employee Costs - Wages, Salaries; Superannuation		421,759		357,735			385,224	
2130402	GREAT BEYOND - Employee Costs - Allowances, WC & FBT		0		7,203			7,091	
2130404	GREAT BEYOND - Employee Costs - Training & Development; Conferences		1,000		3,000			328	
2130406	GREAT BEYOND - Employee Costs - Other		3,000		1,200			2,448	
2130415	GREAT BEYOND - Printing & Stationery		4,000		1,000			4,761	
2130422	GREAT BEYOND - Security		500		3,000			0	
2130439	GREAT BEYOND - Voucher Redemption		500		1,000			208	
2130440	GREAT BEYOND - Advertising & Promotion		4,000		3,000			3,653	
2130441	GREAT BEYOND - Subscriptions & Memberships		500		1,000			438	
2130452	GREAT BEYOND - Consultants		0		0			0	
2130465	GREAT BEYOND - Maintenance/Operations		40,000		0			0	
	Demo old church		0		0			0	
2130470	GREAT BEYOND - Loan Interest Repayments		9,282		10,708			17,747	
	Loan 84 - GBVC Expansion		0		0			0	
2130485	GREAT BEYOND - Expensed Minor Asset Purchases		500		1,000			0	
2130486	GREAT BEYOND - Cafe Consumables		80,000		80,000			96,435	
2130487	GREAT BEYOND - Other Expenses		52,000		110,000			56,220	
2130488	GREAT BEYOND - Building Operations		67,750		85,000			66,276	
BO006	Visitor Centre & Exhibition Hall		0		0			0	
BO007	Great Beyond Toilets		0		0			0	
2130489	GREAT BEYOND - Building Maintenance		12,000		10,000			21,444	
BM006	Visitor Centre & Exhibition Hall		0		0			0	
BM007	Great Beyond Toilets		0		0			0	
2130492	GREAT BEYOND - Depreciation		92,306		84,333			83,748	
2130498	GREAT BEYOND - Staff Housing Costs Allocated		18,675		15,023			8,836	
2130499	GREAT BEYOND - Administration Allocated		16,829		14,204			11,644	
			824,601		788,405			766,501	
OPERATING REVENUE									
3130420	GREAT BEYOND - Fees & Charges		4,000		0			5,367	
3130435	GREAT BEYOND - Other Income		500		0			0	
3130437	GREAT BEYOND - Cafe Sales - GST Inc.		120,000		0			146,684	
3130438	GREAT BEYOND - Cafe Sales - GST Free		6,000		0			2,094	
3130439	GREAT BEYOND - Merchandise Sales		65,000		0			76,749	
3130440	GREAT BEYOND - Merchandise Sales GST Free		2,000		0			1,471	
3130441	GREAT BEYOND - Gold Rush Tours		10,000		0			14,661	
3130443	GREAT BEYOND - Voucher Sales		500		0			712	
			208,000		0			247,737	
TOTAL Economic Services - Great Beyond			208,000		824,601		0	788,405	
								247,737	
								766,501	

Shire of Laverton

Supporting Schedules to the Annual Budget

For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD		Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
ECONOMIC SERVICES - THE GREAT BEYOND VISITOR										
CAPITAL EXPENDITURE										
4130410	GREAT BEYOND - Building; Capital		200,000		200,000					0 to be built as per grant application
BC006	Great Beyond Expansion		0		0					0
	Balance of Construction/Expansion Project/Gardens		0		0					0
4130420	GREAT BEYOND - Furniture & Fittings; Capital		9,000		9,000					0
FF24002	New TV for Museum		0		0					0
4130481	GREAT BEYOND - Transfers to Reserve		0		0					0
4130482	GREAT BEYOND - Loan Principal Repayments		128,491		127,065					127,065
	Loan 84 - GBVC Expansion									
			337,491		336,065					127,065
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		208,000	1,162,092	0	1,124,470	247,737		893,566		

Shire of Laverton

**Supporting Schedules to the Annual Budget
For The Period Ending 30 June 2025**

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
ECONOMIC SERVICES - COMMUNITY RESOURCE CENTRE									
OPERATING EXPENDITURE									
2130500	CRC - Employee Costs - Wages; Salaries; Superannuation		168,413		139,663			28,965	
2130502	CRC - Employee Costs - Allowances; WC & FBT		3,000		4,010			3,545	
2130504	CRC - Employee Costs - Training & Development; Conferences		3,000		3,000			1,463	
2130506	CRC - Employee Costs - Other		1,200		3,000			2,212	
2130515	CRC - Printing & Stationery		15,000		15,000			18,381	
2130521	CRC - Information Technology		1,500		1,000			456	
2130530	CRC - Insurance		0		0			0	
2130540	CRC - Advertising & Promotion		1,000		1,000			0	
2130541	CRC - Subscriptions & Memberships		1,000		5,000			2,754	
2130586	CRC - Expensed Minor Asset Purchases		1,000		1,000			8,230	
2130587	CRC - Other Expenses		12,200		14,000			7,715	
CRC001	Mining Sponsorship Expenses		2,000		0			0	
CRC002	Christmas Lights Expenses		1,200		0			0	
CRC005	SLO3 - Community Activities & Initiatives		1,500		0			0	
CRC006	SLO2 - Business & Economic Workshops & Initiat		500		0			0	
CRC007	Seniors Morning Tea		3,500		0			0	
CRC008	Better Beginnings Program		500		0			0	
CRC009	NAIDOC - CRC Contribution		1,000		0			0	
CRC010	CRC - Other Expenses General		2,000		0			0	
2130588	CRC - Building Operations		35,500		15,000			15,288	
BO071	New CRC - Utilities; Cleaning; Insurance		0		0			0	
BO061	Utilities; Cleaning; Insurance		0		0			0	
2130589	CRC - Building Maintenance		2,500		5,000			3,526	
BM071	CRC - Building Maintenance		0		0			0	
BM061	Minor Building Maintenance		0		0			0	
2130598	CRC - Staff Housing Costs Allocated		5,279		4,246			2,497	
2130599	CRC - Administration Allocated		16,829		14,204			11,567	
			267,421		225,122			106,599	
OPERATING REVENUE									
3130500	CRC - Contributions & Donations	2,000		0				8,234	
3130502	CRC - Commission (Excl. DoT Licencing)	0		0				0	
3130510	CRC - Grants	136,000		0				129,593	
3130520	CRC - Fees & Charges	0		0				0	
3130535	CRC - Other Income	550		0				4,556	
		138,550		0				142,383	
		138,550	267,421	0	225,122	142,383	106,599		
TOTAL Economic Services - Community Resource Centre									
ECONOMIC SERVICES - BUILDING SERVICES									
OPERATING EXPENDITURE									
2130642	BUILDING - Contract Building Services		10,000		20,000			36,595	
2130652	BUILDING - Consultants		0		0			190	
2130699	BUILDING - Administration Allocated		0		0			0	

Shire of Laverton

Supporting Schedules to the Annual Budget

For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	OPERATING REVENUE								
3130602	BUILDING - Commission - BSL & BCITF	50	0	0	0	42			
3130619	BUILDING - Building License Fees	5,000	0	0	0	5,821			
3130620	BUILDING - Fees & Charges	0	0	0	0	0			
3130621	BUILDING - Private Swimming Pool Inspection Fees	0	0	0	0	0			
3130635	BUILDING - Other Income	5,050	0	0	0	5,864			
	TOTAL Economic Services - Building Services	5,050	10,000	0	20,000	5,864		36,785	
	ECONOMIC SERVICES - RURAL SERVICES								
	OPERATING EXPENDITURE								
2130735	RURAL - Noxious Weed Control	10,000	0	0	5,000				
W351	Weed Control; Shire Staff	0	0	0	0			8,938	
W352	Contribution to SRPA	0	0	0	0			0	
2130765	RURAL - Standpipe Maintenance/Operations	0	0	0	0			0	
2130787	RURAL - Other Expenditure	0	0	0	0			0	
2130798	RURAL - Staff Housing Costs Allocated	0	0	0	0			0	
2130799	RURAL - Administration Allocated	16,829	0	0	0			11,567	
	TOTAL Economic Services - Rural Services	26,829	0	0	5,000			20,505	
	OPERATING REVENUE								
3130765	RURAL - Standpipe Income	0	0	0	0	0			
3130735	RURAL - Other Income	0	0	0	0	0			
	TOTAL Economic Services - Rural Services	0	26,829	0	5,000	0		20,505	
	TOTAL ECONOMIC SERVICES	426,600	1,768,851	0	1,979,677	428,710		1,495,475	

Shire of Laverton

Supporting Schedules to the Annual Budget
For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
OTHER PROPERTY & SERVICES - PRIVATE WORKS									
OPERATING EXPENDITURE									
2140187	PRIVATE - Private Works Expenses				5,000			3,536	
2140190	PRIVATE - Community Bus Expenditure		5,000		10,000			589	
2140192	PRIVATE - Community Bus Depreciation		0		0			0	
2140198	PRIVATE - Staff Housing Costs Allocated		5,279		4,246			2,497	
2140199	PRIVATE - Administration Allocated		16,829		14,204			11,567	
			32,108		33,450		0	18,188	
OPERATING REVENUE									
3140120	PRIVATE - Private Works Income	5,000		0		0			
3140121	PRIVATE - Sale of Fuel	0		0		0			
3140122	PRIVATE - Hire of Community Bus	1,000		0		12,942			
		6,000		0		12,942			
		6,000	32,108	0	33,450	12,942	18,188		
TOTAL Other Property & Services - Private Works									
OTHER PROPERTY & SERVICES - PUBLIC WORKS									
OPERATING EXPENDITURE									
2140200	PWOH - Employee Costs - Wages; Salaries; Superannuation		725,836		500,000			765,696	
2140202	PWOH - Employee Costs - Allowances; WC & FBT		63,536		40,025			57,063	
2140204	PWOH - Employee Costs - Training & Development; Conferences		25,000		25,000			21,199	
2140206	PWOH - Employee Costs - Other (Excl. WC Premiums)		15,000		15,000			19,414	
2140210	PWOH - Motor Vehicle Expenses		10,000		15,000			6,204	
2140215	PWOH - Printing & Stationery		2,000		2,000			2,043	
2140221	PWOH - Information Technology		10,000		16,000			10,072	
2140223	PWOH - Personal Leave		62,028		50,000			36,321	
2140224	PWOH - Annual Leave		128,601		100,000			59,909	
2140225	PWOH - Public Holidays		64,313		50,000			24,944	
2140226	PWOH - Long Service Leave		10,000		25,000			0	
2140227	PWOH - RDOs		0		0			512	
2140230	PWOH - OHS & Toolbox Meetings		64,180		46,000			4,551	
2140240	PWOH - Advertising & Promotion		1,000		2,500			0	
2140261	PWOH - Engineering & Technical Support		10,000		40,000			1,570	
2140265	PWOH - Maintenance/Operations		0		0			0	
2140285	PWOH - Legal Expenses		5,000		5,000			0	
2140286	PWOH - Expensed Minor Asset Purchases		5,000		15,000			0	
2140287	PWOH - Other Expenses		35,500		6,000			13,680	
2140290	PWOH - Expendable Tools		5,000		1,000			2,310	
2140293	PWOH - Less - Allocated to Works (PWOs)		(1,992,465)		(1,583,365)			(1,551,378)	
2140298	PWOH - Staff Housing Costs Allocated		89,757		72,202			42,467	
2140299	PWOH - Administration Allocated		660,714		557,658			454,125	
			0		0		0	(29,298)	
OPERATING REVENUE									
3140200	PWOH - Long Service Leave Recoup	0		0		0			
3140201	PWOH - Other Reimbursements	5,000		0		11,489			
3140290	PWOH - Profit on Disposal of Assets	0		0		0		0	
		5,000	0	0	0	11,489	0		
		5,000	0	0	0	11,489	(29,298)		
TOTAL Other Property & Services - Public Works Overheads									

This is an estimate comprising Peter Kerp, Steve Koeman and works crew time not allocated to a job. The amount has no bottom line impact as offset by COA 2140293

Shire of Laverton

Supporting Schedules to the Annual Budget

For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	OTHER PROPERTY & SERVICES - PLANT OPERATION COSTS								
	OPERATING EXPENDITURE								
2140300	POC - Internal Plant Repairs - Wages & O/Head		217,150		115,000			84,669	
2140311	POC - External Parts & Repairs		232,000		300,000			241,795	
2140312	POC - Fuels & Oils		225,000		300,000			262,158	
2140313	POC - Tyres & Tubes		25,000		30,000			6,969	
2140314	POC - Contract Mechanic		0		0			0	
2140316	POC - Licences/Registrations		8,000		10,000			10,296	
2140317	POC - Insurance		41,070		45,000			45,553	
2140318	POC - Expendable Tools/Consumables		10,000		10,000			13,309	
2140386	POC - Expenses Minor Asset Purchases		5,000		5,000			2,275	
2140392	POC - Depreciation		2,722		48			2,022	
2140394	POC - LESS Plant Operation Costs Allocated to Works		(765,942)		(965,048)			(556,326)	
			0		(150,000)		0	112,721	
	OPERATING REVENUE								
3140301	POC - Reimbursements	5,000		0			36,066	0	
3140310	POC - Fuel Tax Credits Grant Scheme	30,000		0			43,119	0	
		35,000		0			79,185	0	
	TOTAL Other Property & Services - Plant Operating Costs	35,000	0	0	(150,000)		79,185	112,721	

Shire of Laverton

Supporting Schedules to the Annual Budget
For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	OTHER PROPERTY & SERVICES - GENERAL ADMINISTRATION								
	OPERATING EXPENDITURE								
2140400	ADMIN - Employee Costs - Wages; Salaries; Superannuation		1,160,068		1,043,273			816,970	
2140402	ADMIN - Employee Costs - Allowances; WC & FB		72,451		57,000			65,238	
2140404	ADMIN - Employee Costs - Training & Development; Conferences		30,000		20,000			24,287	
2140406	ADMIN - Employee Costs - Other		100,000		70,000			58,294	
2140410	ADMIN - Motor Vehicle Expenses		20,000		25,000			16,782	
2140415	ADMIN - Printing & Stationery		20,000		20,000			22,352	
2140416	ADMIN - Postage & Freight		2,000		1,500			1,478	
2140421	ADMIN - Information Technology		150,000		150,000			184,558	Includes approx \$85,000 in IT maintenance, \$30,000 on Software costs
2140426	ADMIN - Office Equipment Mice		0		0			0	\$25,000 on website development
2140427	ADMIN - Records Management		3,000		2,000			32	
2140430	ADMIN - Insurances (Other than Bld & W/Comp)		50,835		60,000			69,807	
2140440	ADMIN - Advertising & Promotion		3,000		3,000			0	
2140441	ADMIN - Subscriptions & Memberships		15,000		15,000			853	
2140452	ADMIN - Consultants		140,000		60,000			125,747	
2140465	ADMIN - Maintenance/Operations		0		0			0	
2140484	ADMIN - Audit Fees		75,000		60,000			61,080	
2140485	ADMIN - Legal Expenses		30,000		15,000			10,289	
2140486	ADMIN - Expensed Minor Asset Purchases		5,000		10,000			0	
2140487	ADMIN - Other Expenses		5,000		10,000			2,078	
2140488	ADMIN - Building Operations		117,000		70,000			60,825	
BO001	Administration; Utilities; Insurance; Cleaning		0		0			0	
2140489	ADMIN - Building Maintenance		17,566		5,000			11,954	
BM001	Administration Office Maintenance		0		0			0	
2140491	ADMIN - Loss on Disposal of Assets		0		0			0	
2140492	ADMIN - Depreciation		63,507		48,050			57,483	
2140498	ADMIN - Admin Staff Housing Costs Allocated		116,194		93,468			54,975	
2140499	ADMIN - Administration Overheads Recovered		(2,195,641)		(1,836,291)			(1,495,370)	
			0		(0)			0	
								149,713	
	OPERATING REVENUE								
3140401	ADMIN - Reimbursements	2,000		0				16,889	
3140402	ADMIN - Reimbursements (GST Free)	500		0				16,311	
3140420	ADMIN - Fees & Charges	0		0				0	
3140435	ADMIN - Other Income	0		0				8,048	
3140490	ADMIN - Profit on Disposal of Assets	0		0				8,173	
		2,500		0				49,421	
	TOTAL Other Property & Services - General Administration	2,500	0	0	(0)			149,713	
	OTHER PROPERTY & SERVICES - GENERAL ADMINISTRATION								
	CAPITAL EXPENDITURE								
4140410	ADMIN - Building; Capital							1,060	
BC001	Admin Office Building Improvements							0	
								1,060	

Shire of Laverton

Supporting Schedules to the Annual Budget
For The Period Ending 30 June 2025

GL / Job	Description	2024/2025 Budget		2023/2024 Budget YTD		2023/2024 YTD		Actuals YTD	Variance - Comment
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
CAPITAL REVENUE									
5140450	ADMIN - Proceeds on Disposal of Assets	0	0	0	0	114,545			
5140451	ADMIN - Realisation on Disposal of Assets	0	0	0	0	(114,545)			
5140481	ADMIN - Transfers From Reserve	0	0	0	0	0			
		0	0	0	0	0		1,060	
	TOTAL Other Property & Services - General Administration	43,500	32,108	0	(116,550)	252,384		252,384	
OTHER PROPERTY & SERVICES - SALARIES & WAGES									
OPERATING EXPENDITURE									
2140500	SAL - Gross Salary & Wages		4,966,929		4,501,284			3,235,557	
2140501	SAL - Less Salaries & Wages Allocated		(4,966,929)		(4,501,284)			(3,235,557)	
2140505	SAL - Parental Leave Expense		0		0			0	
2140503	SAL - Workers Compensation Expense		20,000		22,918			5,336	
2140504	SAL - Unallocated Salaries & Wages		0		0			0	
			20,000		22,918			5,336	
	OPERATING REVENUE								
3140501	SAL - Reimbursement - Workers Compensation	0	0	0	0	707			
3140502	SAL - Reimbursement - Parental Leave	0	0	0	0	0			
		0	0	0	0	707			
	TOTAL Other Property & Services - Salaries & Wages	0	20,000	0	22,918	707		5,336	
OTHER PROPERTY & SERVICES - MATERIALS/STORES									
OPERATING EXPENDITURE									
2140700	Stock on Hand - 1 July		0		0			0	
2140701	Stock/Fuel Purchases		200,000		250,000			262,805	
2140702	Stock/Fuel issued/allocated		(200,000)		(250,000)			(248,864)	
2140703	Stock on Hand - 30 June		0		0			0	
			0		0			13,941	
	TOTAL Other Property & Services - Materials/Stores	0	0	0	0	0		13,941	
	TOTAL OTHER PROPERTY & SERVICES	48,500	84,216	0	(210,182)	87,500		373,272	

SHIRE OF LAVERTON
RESERVES SUMMARY

ANNUAL BUDGET

FOR THE PERIOD ENDED 30 JUNE 2025

RESERVES

NAME	Opening Balance	Interest	Transfers to	Transfers from	Closing Balance
Long service Leave Reserve	\$ 480,729.40	\$ 26,340.43	\$ -	\$ -	\$ 507,069.83
Plant & Equipment Reserve	\$ 1,055,256.17	\$ 57,809.09	\$ -	\$ -	\$ 1,113,065.26
Airport Reserve	\$ 102,263.00	\$ 28,749.15	\$ -	\$ -	\$ 131,012.15
Infrastructure Reserve	\$ 1,526,268.71	\$ 83,644.48	\$ -	\$ -	\$ 1,609,913.19
Council Building Reserve	\$ 2,225,260.18	\$ 121,950.77	\$ -	\$ -	\$ 2,347,210.95
Lake Wells Road (Aus Potash) Reserve	\$ 422,450.04	\$ -	\$ -	\$ 422,450.04	\$ -
Community Projects Reserve	\$ 1,277,401.91	\$ 70,008.06	\$ -	\$ -	\$ 1,347,409.97
	\$ 7,089,629.41	\$ 388,501.98	\$ -	\$ 422,450.04	\$ 7,055,681.35

SHIRE OF LAVERTON
BORROWINGS SUMMARY
ANNUAL BUDGET
FOR THE PERIOD ENDED 30 JUNE 2025

Loan	Opening Balance 30 June 24	New borrowings	Principal Payment	Interest Payment	Closing Balance 30 June 25	Principal Account	Interest Account
Housing							
Loan 81 Burt St Units	0	0			0	4090182	2090170
Loan 82 DCEO house	109,126	0	(25,669)	(3,511)	83,456	4090182	2090170
Recreation and Culture							
Loan 83 Community Hub	240,077	0	(56,472)	(7,724)	183,604	4110282	2110270
Economic Services							
Loan 84 GT Beyond Expan	797,342	0	(128,491)	(9,282)	668,851	4130482	2130470
	1,146,544	0	(210,633)	(20,518)	935,912		

**SHIRE OF LAVERTON
2024/2025 BUDGET - Asset Acquisitions (Detailed)
ASSET CLASSIFICATION**

Job / A/C	ASSET PURCHASE DESCRIPTION	Budget Amount	Property, Plant & Equipment				Infrastructure				Funding						
			Land	Buildings	Plant & Equip	Furn & Equip	Roads / Footpaths / Reserves	Airport	Other	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib			
	GOVERNANCE																
FF24004	Historical Plaques	120,000										120,000					
FF052	Recording system for Chambers	150,000										150,000					
	Total Governance	270,000										270,000					
IO402	LAW ORDER AND PUBLIC SAFETY	130,000															
	Extension of CCTV				130,000												
	Total Law Order and Public Safety	130,000			130,000												
BC232400	HOUSING	2,300,000		2,300,000													
	Staff Housing	2,300,000		2,300,000													
	Total Housing	2,300,000		2,300,000													
BC301	RECREATION & CULTURE	1,500,000		1,500,000													
	NIAA	500,000		500,000													
BC063	Church	75,000		75,000													1,500,000
	SWIM - Building capital	125,000		125,000													
IO902	Bore Sturt Pea Drive	220,000		220,000													
IO900	Bore racecourse Rd	220,000		220,000													
IO501	Laverton Townsite Beautification	575,000		575,000								575,000					220,000
	Total Recreation and Culture	2,955,000		2,975,000								575,000					1,720,000
	TRANSPORT																
BC046	Works Depot New Shed for Vehicles lock up	875,000		875,000													
BC211	Works Depot Building Upgrade	875,000		875,000													
	Sub Total	1,750,000		1,750,000													
	Streets and Roads Construction:																
TSR2111	By Pass Rd	645,764		645,764													645,764
RC114	Windich Creek upgrade	200,000		200,000													
GRST2113	Gravel Resheet - Lake Wells	422,450		422,450													
RAR070A	Old Laverton Road (RAAR) - Gravel Resheeting	250,000		250,000													
RRG2001	Bandyra Rd Gravel Resheeting - flood advisory signs	1,350,000		1,350,000													83,333
	Sub Total	2,668,214		2,668,214													900,000
	Road Plant Purchases																
PE709	Purchase Loader	450,000		450,000													
PE714	Purchase new 4x4 Bus	275,000		275,000													
	Sub Total	725,000		725,000													1,629,097
	Airport																
IO851	Airport Runway Turning Nodes	1,300,000		1,300,000													
IO952	Airport Taxiway and Parking Reseal	50,000		50,000													
BC039	Storage Shed	3,286,126		3,286,126													948,057
IO923	New Terminal Building																
	Sub Total	4,636,126		4,636,126													948,057
	Total Transport	9,104,340		9,104,340													2,577,154
	ECONOMIC SERVICES																
BC044	Police Complex Restoration	35,000		35,000													
BC006	Great Beyond Visitor Centre Buildings -Interpretive Ga	200,000		200,000													
FF24002	Great Beyond new TV for museum	9,000		9,000													
	Total Economic Services	244,000		244,000													
	GRAND TOTAL	15,043,340		15,043,340													4,297,154