

# SHIRE OF LEONORA



**MINUTES OF SPECIAL COUNCIL MEETING  
HELD IN COUNCIL CHAMBERS, LEONORA  
ON TUESDAY 25TH JULY, 2023  
COMMENCING AT 9:30AM.**

**SHIRE OF LEONORA**  
**ORDER OF BUSINESS FOR MEETING TO BE HELD**  
**TUESDAY 25TH JULY, 2023.**

**COLOUR**

**CODING**

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**1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

**1.1** The Shire President, Cr PJ Craig declared the meeting open at 9:30am.

**1.2 Visitors or members of the public in attendance**

Russell Barnes, Director Moore Australia to provide additional background information regarding Item 7.1.(A) – Draft Budget 2023/2024 (via Zoom)

*Mr Russell Barnes connected to the meeting via Zoom at 9:31am to provide additional background information regarding Item 7.1.(A) – Draft Budget 2023/2024*

*Ms K Lord left the meeting at 9:32am*

*Cr AE Taylor left the meeting at 9:48am*

*Cr AE Taylor returned to the meeting at 9:49am*

*Russell Barnes disconnected from the meeting at 10:00am.*

*K Lord returned to the meeting at 10:04am*

*Shire President, Cr PJ Craig adjourned the meeting at 10:05am for a short break.*

*The meeting resumed at 10:21am with all those noted in the record of attendance present.*

**2.0 DISCLAIMER NOTICE**

**3.0 COUNCIL MEETING INFORMATION NOTES**

**4.0 ANNOUNCEMENT FROM THE PRESIDING MEMBER**

Nil

## 5.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

### 5.1 Attendance

President (Chairperson)	PJ Craig
Deputy President	RA Norrie
Councillors	RM Cotterill
	F Harris
	AM Moore
	AE Taylor
	LR Petersen
Chief Executive Officer	TD Matson
Manager of Works and Services	P Warner ( <i>until 12:12pm</i> )
Executive Officer	K Lord
Visitors	R Barnes ( <i>9:31am – 10:05am via Zoom</i> )

### 5.2 Apologies

Deputy Chief Executive Officer	L Trevenen
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### 5.3 Applications for Leave of Absence

Nil

### 5.4 Approved for Leave of Absence

## 6.0 DECLARATION OF INTEREST

### 6.1 Declaration of Financial Interest

Chief Executive Officer, TD Matson declared a financial interest in item 9.1.(A) CEO Key Performance Indicators as the item relates to his employment terms.

### 6.2 Declaration of Proximity Interest

Nil

### 6.3 Declaration of Impartiality Interest

Nil



**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**7.0 REPORTS**

**7.1 DEPUTY CHIEF EXECUTIVE OFFICER REPORTS**

**7.1.(A) DRAFT BUDGET 2023/2024**

**SUBMISSION TO:** Special Council Meeting  
Meeting Date: 25th July 2023

**AGENDA REFERENCE:** 7.1.(A) JUL 23

**SUBJECT:** Draft Budget 2023/2024

**LOCATION/ADDRESS:** Leonora

**NAME OF APPLICANT:** N/A

**FILE REFERENCE:** 1.6

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Lee-Anne Trevenen

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 21st July 2023

**SUPPORTING DOCUMENTS:**

1. 2023/2024 Statutory Budget [↓](#)
2. 2023/2024 Fees & Charges [↓](#)
3. 2023/2024 Detailed Budget [↓](#)

**PURPOSE**

To consider and adopt the Municipal Fund Budget for the 2023/2024 financial year together with supporting schedules. Including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve funds, setting of elected members fees for the year and other consequential matters arising from the budget papers.

**BACKGROUND**

The draft 2023/2024 budget has been compiled based on the principles contained in the Strategic Community Plan and Plan for the Future 2021-2031.

**COMMENT**

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 5.0% rate increase. The increase is required due to the rise of inflation, in particular over the last two years and is the first rate increase since 2019.
- Fees and charges have been increased and are itemised in the draft budget although some individual line items may remain unchanged based on specific factors surrounding these.

- The recurrent operating budget includes an overall increase in estimated expenditure of 5% and continues to focus on improved service delivery to the community although individual line items may vary from this based on specific factors affecting each of these.
- Budget considerations have been applied to increase staff numbers in functions of Other Properties and Services by 2 FTE, Health and Welfare (Youth Services) to 3 FTE and Recreation Services (Swimming Pool) by 2FTE.
- Employee Costs have a provision of 5% increase and the National Superannuation Contribution has been increased 0.5%. Overtime has been considered separately and reductions have been applied.
- A capital works program totalling \$10,311,673 for investment in infrastructure, land and buildings plant and equipment and furniture and equipment is planned as described below;
- Land and buildings \$4,021,152 is provided that includes the final stage of Ageing in Place Independent Living Units, the CEO residence and grounds, administration building refurbishment and initial planning stages for airport terminal upgrade.
- Plant and Equipment \$1,710,225 is set to purchase road construction and other plant including small vehicle changeovers.
- Infrastructure Other expenditure is \$1,626,255 provides for swimming pool retiling project completion with additional cost of heating, airport taxiway redevelopment (reseal), various expenses on staff housing including solar panels, electric gate installation, depot upgrade of shed and sewerage pond extension.
- Expenditure on Infrastructure Roads is \$2,954,041 with the major component being Town Rav 4 project and Leinster Downs road in line with Council's strategy to increase the investment in road and associated assets.
- An estimated surplus of \$2,096,180 is anticipated to be brought forward from 30 June 2023. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.
- Principal additional grant funding for the year is estimated from:
  - LRCIP Funding - \$440,415 community infrastructure – Airport Terminal Upgrade
  - LRCIP Funding - \$254,041 roads allocation
  - Roads to Recovery - \$403,598
  - Federal Assistance Grants - \$1,387,393 received 30<sup>th</sup> June 2023
  - Main Roads WA - \$466,879 Maintenance
  - Regional Road Group - \$600,000 Leinster Downs Road
  - The draft 2023/2024 budget continues to deliver on other strategies adopted by the council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.
- Council are also to consider and adopt the below recommendations of Reserve Account movements.
- The following transfer of funds from the Shire of Leonora Municipal Account, BSB: 086 712 Municipal Account: 50-523-9025 to the Reserve Accounts by 30th June 2023 .

**SPECIAL COUNCIL MEETING MINUTES****25 JULY 2023**

BSB	Account No:	Name	Amount to be Transferred
086-712	94-839-3849	Aerodrome Reserve	\$250,000
086-712	78-340-8669	Heritage Buildings Reserve	\$250,000
086-712	52-705-7425	Waste Management Reserve	\$140,000
<b>Total Transferred to Reserve from Municipal Account</b>			<b>\$640,000</b>

- Annual Leave Reserve account with the balance of \$166,935 and Long Service Leave Reserve account with balance of \$135,856 to be combined into a new Employee Leave Reserve account with a balance of \$302,791.
- Movement of Reserve funds are shown in below table:

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance
	\$	\$	\$	\$
<b>Restricted by council</b>				
(a) Employee leave reserve	0	302,791	0	302,791
(b) Annual Leave reserve	166,935	0	(166,935)	0
(c) Long Service Leave reserve	135,856	0	(135,856)	0
(d) Building reserve	2,865,621	0	(1,369,000)	1,496,621
(e) Fire Disaster reserve	40,306	0	0	40,306
(f) Plant Purchase reserve	1,125,837	0	(598,000)	527,837
(g) Gwalia Precinct reserve	493,354	0	(160,000)	333,354
(h) Waste Management reserve	600,322	140,000	0	740,322
(i) Aerodrome reserve	996,453	526,257	0	1,522,710
(j) IT reserve	15,000	0	0	15,000
(k) Pool reserve	478,379	0	0	478,379
(l) Aged Care reserve	1,140,361	0	(1,140,361)	0
(m) Heritage Buildings reserve	451,883	0	0	451,883
	<b>8,510,307</b>	<b>969,048</b>	<b>(3,570,152)</b>	<b>5,909,203</b>

- Opening a new reserve account, Capital Building Reserve with funds of \$1,000,000 transferred from Building Maintenance Reserve account. The intent is to make the appropriate allocation of funds toward the current capital housing projects and account for future capital expenditure required on shire buildings other than heritage infrastructure.
- While no specific consultation has occurred on the draft 2023/2024 budget, community consultation and engagement has previously occurred during development of the Strategic Community Plan form which the Corporate Business Plan was developed. Extensive internal consultation has occurred with all business units.

**STATUTORY ENVIRONMENT**

Section 6.2 of the Local Government Act 1995 requires council to prepare and adopt an annual budget for each Financial Year prior to the 31<sup>st</sup> August, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30<sup>th</sup> June.

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The Local Government (Financial Management) Regulations 1996

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

details the form and content of the budget. The draft 2023/2024 budget as presented is considered to meet statutory requirements.

*Section 67 of the Waste Avoidance and Resource Recovery Act 2007* enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

*Section 5.98 of the Local Government Act 1995* sets out fees etc payable to Council members.

*Section 5.98A of the Local Government Act 1995* sets out fees and allowances payable to deputy Presidents or deputy Mayors.

*Section 7B(2) of the Salaries and Allowances Act 1975* requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –

- the amount of fees to be paid to Council members;
- the amount of expenses to be reimbursed to Council members
- the amount of allowances to be paid to Council members.

*Regulations 30-34AD of the Local Government (Administration) Regulations 1996* set the limits, parameters and types of allowances that can be paid to elected members.

### POLICY IMPLICATIONS

There are no known policy implications arising from this report.

### FINANCIAL IMPLICATIONS

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2023/2024 budget attached for adoption.

### STRATEGIC IMPLICATIONS

The draft 2023/2024 budget has been developed having regard for the Shire of Leonora's adopted Plan for the Future and Corporate Business Plan.

### RISK MANAGEMENT

This item has been evaluated against the Shire of Leonora's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is low prior to treatment and after adoption of the recommendations.

### RECOMMENDATIONS

1. That Council adopt by absolute majority:

#### (a) RECOMMENDATION 1 – BUDGET FOR 2023/2024

Pursuant to the provisions of *Section 6.2 of the Local Government Act 1995* and *Part 3 of the Local Government (Financial Management) Regulations 1996*, council adopt the Budget as contained in Attachment of this agenda and the minutes, for the Shire of Leonora for the 2023/2024 financial year which includes the following:

- Statement of Comprehensive Income by Nature
- Statement of Cash Flows

- Rate Setting Statement
- Notes to and Forming Part of the Budget
- Budget Program Schedules as detailed in pages

**(b) RECOMMENDATION 2 – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS, DISCOUNTS AND INTEREST**

(i) For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, council pursuant to *Sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and unimproved Values.

**(1) General Rates**

- Residential (GRV) 0.074100 cents in the dollar
- Commercial / Industrial (GRV) 0.074100 cents in the dollar
- Rural (UV) 0.162800 cents in the dollar
- Mining (UV) 0.162800 cents in the dollar
- Commercial / Industrial (UV) 0.162800 cents in the dollar

**(2) Minimum Payments**

- Residential (GRV) \$339
- Commercial / Industrial (GRV) \$339
- Rural (UV) \$339
- Mining (UV) \$339
- Commercial / Industrial (UV) \$339

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

• **Option 1 (Full Payment)**

- Full amount of rates and charges including arrears, to be paid on or before 6<sup>th</sup> September 2023 or 35 days after the date of service appearing on the rate notice whichever is the later.

• **Option 2 (Two Instalments)**

- First instalment to be made on or before 6<sup>th</sup> September 2023 or 35 days after the date of service appearing on the rate notice whichever is, later and including all arrears and half the current rates and service charges; and
- Second instalment to be made on or before 6<sup>th</sup> November 2023 or 2 months after the due date of the first instalment, whichever is later.

• **OPTION 3 (Four Instalments)**

- First instalment to be made on or before 6<sup>th</sup> September 2023 or 35 days after the date of service appearing on the rate notice whichever is, later and including all arrears and half the current rates and service charges;

- Second instalment to be made on or before 6<sup>th</sup> November 2023 or 2 months after the due date of the first instalment, whichever is later.
- Third instalment to be made on or before 5<sup>th</sup> January 2024 or 2 months after the due date of the first instalment, whichever is later.
- Fourth instalment to be made on or before 7<sup>th</sup> March 2024 or 2 months after the due date of the first instalment, whichever is later.
- (iii) Pursuant to *Section 6.46 of the Local Government Act 1995*, council offers no discount to ratepayers who have paid their rates in full, including arrears, waste and service charges.
- (iv) Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$8.00 for each instalment after the initial instalment is paid.
- (v) Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 0% where the owner has elected to pay rates and service charges through an instalment option.
- (vi) Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 0% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

**(c) RECOMMENDATION 3 – FEES AND CHARGES FOR 2022/2023**

Pursuant to *Section 6.16 of the Local Government Act 1995* and other relevant legislation, council adopts the Fees and Charges included inclusive of the draft 2023/2024 budget.

**(d) RECOMMENDATION 4 – ELECTED MEMBERS' FEES AND ALLOWANCES FOR 2023/2024**

- (i) In accordance with Section 5.98(1)(b) of the Local Government Act, Financial Management Regulation 30, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, Councillor meeting attendance fees be set at \$430 per Council meeting, and \$215 per committee meeting.
- (ii) In accordance with Section 5.98(1) (b) of the Local Government Act 1995, Regulation 30, Local Government (Financial Management) Regulations 1996, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, meeting attendance fees for the President be set at \$660 per Council meeting and \$215 per committee meeting.
- (iii) In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996, and Part 7.2 (1) of the Determination for Local Government Elected Council Members pursuant



to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for the Shire President be set at \$30,750.

- (iv) In accordance with Section 5.98A(1) of Local Government Act 1995, Regulation 33A Local Government (Financial Management) Regulations 1996 and Part 7.3 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for the Deputy Shire President be set at \$7,688.
- (v) In accordance with Section 5.99A(b) of the Local Government Act 1995, Regulation 34A Local Government (Financial Management) Regulations 1996, and Part 9.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for information, communication technology expenses for Councillors be set at \$3,500.

2. That Council Adopt by **SIMPLE MAJORITY:**

**(a) RECOMMENDATION 5 – MATERIAL VARIANCE REPORTING FOR 2022/2023**

In accordance with regulation 34(5) of the *Local Government Financial Management Regulations 1996* the level to be used in statements of financial activity in 2023/2024 for reporting material variances shall be 8.00% or \$15,000 whichever is greater.

**VOTING REQUIREMENT**

Absolute Majority

Simple Majority where noted

**COUNCIL DECISION**

**Moved: Cr RA Norrie**

**Seconded: Cr AM Moore**

1. That Council adopt by absolute majority:

**(a) RECOMMENDATION 1 – BUDGET FOR 2023/2024**

Pursuant to the provisions of *Section 6.2* of the *Local Government Act 1995* and *Part 3* of the *Local Government (Financial Management) Regulations 1996*, council adopt the Budget as contained in Attachment of this agenda and the minutes, for the Shire of Leonora for the 2023/2024 financial year which includes the following:

- Statement of Comprehensive Income by Nature
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2. That Council Adopt by **SIMPLE MAJORITY:**

**(a) RECOMMENDATION 5 – MATERIAL VARIANCE REPORTING FOR 2022/2023**

In accordance with regulation 34(5) of the *Local Government Financial Management Regulations 1996* the level to be used in statements of financial activity in 2023/2024 for reporting material variances shall be 8.00% or \$15,000 whichever is greater.

**CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)**

**SHIRE OF LEONORA**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

A proactive, sustainable, safe and friendly place to be.

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	8,832,233	7,777,930	7,775,027
Grants, subsidies and contributions	10	2,365,778	2,948,322	2,616,472
Fees and charges	13	3,171,143	2,638,999	2,414,398
Interest revenue	11(a)	101,000	108,046	8,000
Other revenue	11(b)	346,890	425,329	242,805
		14,817,044	13,898,626	13,056,702
<b>Expenses</b>				
Employee costs		(5,323,632)	(3,737,740)	(2,410,184)
Materials and contracts		(5,505,184)	(3,895,099)	(6,991,250)
Utility charges		(382,041)	(363,652)	(245,100)
Depreciation	6	(1,970,250)	(1,970,140)	(1,834,984)
Insurance		(383,056)	(322,247)	(311,912)
Other expenditure		(350,180)	(179,134)	(130,878)
		(13,914,343)	(10,468,012)	(11,924,308)
		902,701	3,430,614	1,132,394
Capital grants, subsidies and contributions	10	2,257,760	3,868,573	5,668,103
Profit on asset disposals	5	68,083	8,770	24,753
Loss on asset disposals		(1,895)	(25,447)	(59,968)
		2,323,948	3,851,896	5,632,888
<b>Net result for the period</b>		<b>3,226,649</b>	<b>7,282,510</b>	<b>6,765,282</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>3,226,649</b>	<b>7,282,510</b>	<b>6,765,282</b>

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

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 8,832,233	\$ 7,787,505	\$ 7,775,027
Grants, subsidies and contributions		2,183,240	2,876,449	2,161,033
Fees and charges		3,171,143	2,638,999	2,414,398
Interest revenue		101,000	108,046	8,000
Goods and services tax received		598,481	1,275,334	699,125
Other revenue		346,890	425,329	242,805
		15,232,987	15,111,662	13,300,388
<b>Payments</b>				
Employee costs		(5,273,632)	(3,771,098)	(2,410,184)
Materials and contracts		(5,288,619)	(4,173,855)	(6,791,250)
Utility charges		(382,041)	(363,652)	(245,100)
Insurance		(383,056)	(322,247)	(311,912)
Goods and services tax paid		(662,046)	(1,159,448)	(699,125)
Other expenditure		(350,180)	(179,134)	(130,878)
		(12,339,574)	(9,969,434)	(10,588,449)
<b>Net cash provided by (used in) operating activities</b>	4	2,893,413	5,142,228	2,711,939
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(5,961,377)	(4,396,910)	(8,364,939)
Payments for construction of infrastructure	5(b)	(4,350,296)	(3,440,454)	(5,623,016)
Capital grants, subsidies and contributions		1,576,976	2,788,088	3,932,372
Proceeds from sale of property, plant and equipment	5(a)	478,500	163,864	760,600
Proceeds on disposal of financial assets at fair value through profit and loss		0	(61,117)	0
<b>Net cash provided by (used in) investing activities</b>		(8,256,197)	(4,946,529)	(9,294,983)
<b>Net increase (decrease) in cash held</b>		(5,362,784)	195,699	(6,583,044)
Cash at beginning of year		11,271,987	11,076,288	11,076,288
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,909,203</b>	<b>11,271,987</b>	<b>4,493,244</b>

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

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

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

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	2(a)	\$ 8,610,527	\$ 7,554,414	\$ 7,551,511
Rates excluding general rates	2(a)	221,706	223,516	223,516
Grants, subsidies and contributions	10	2,365,778	2,948,322	2,616,472
Fees and charges	13	3,171,143	2,638,999	2,414,398
Interest revenue	11(a)	101,000	108,046	8,000
Other revenue	11(b)	346,890	425,329	242,805
Profit on asset disposals	5	68,083	8,770	24,753
		14,885,127	13,907,396	13,081,455
<b>Expenditure from operating activities</b>				
Employee costs		(5,323,632)	(3,737,740)	(2,410,184)
Materials and contracts		(5,505,184)	(3,895,099)	(6,991,250)
Utility charges		(382,041)	(363,652)	(245,100)
Depreciation	6	(1,970,250)	(1,970,140)	(1,834,984)
Insurance		(383,056)	(322,247)	(311,912)
Other expenditure		(350,180)	(179,134)	(130,878)
Loss on asset disposals	5	(1,895)	(25,447)	(59,968)
		(13,916,238)	(10,493,459)	(11,984,276)
Non-cash amounts excluded from operating activities	3(b)	1,909,240	1,982,286	1,870,199
<b>Amount attributable to operating activities</b>		<b>2,878,129</b>	<b>5,396,223</b>	<b>2,967,378</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	10	2,257,760	3,868,573	5,668,103
Proceeds from disposal of assets	5	478,500	163,864	760,600
Proceeds on disposal of financial assets at fair value through profit and loss		0	(61,117)	0
		2,736,260	3,971,320	6,428,703
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(5,961,377)	(4,396,910)	(8,364,939)
Payments for construction of infrastructure	5(b)	(4,350,296)	(3,440,454)	(5,623,016)
		(10,311,673)	(7,837,364)	(13,987,955)
<b>Amount attributable to investing activities</b>		<b>(7,575,413)</b>	<b>(3,866,044)</b>	<b>(7,559,252)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	8(a)	3,570,152	1,000,000	4,400,000
		3,570,152	1,000,000	4,400,000
<b>Outflows from financing activities</b>				
Transfers to reserve accounts	8(a)	(969,048)	(713,086)	0
		(969,048)	(713,086)	0
<b>Amount attributable to financing activities</b>		<b>2,601,104</b>	<b>286,914</b>	<b>4,400,000</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	2,096,180	279,087	191,874
Amount attributable to operating activities		2,878,129	5,396,223	2,967,378
Amount attributable to investing activities		(7,575,413)	(3,866,044)	(7,559,252)
Amount attributable to financing activities		2,601,104	286,914	4,400,000
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>2,096,180</b>	<b>0</b>

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

**SHIRE OF LEONORA  
FOR THE YEAR ENDED 30 JUNE 2024  
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## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

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

## 1(a) BASIS OF PREPARATION

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

**2022/23 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimated useful life of assets



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

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

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

##### REVENUES

###### RATES

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

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

###### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

###### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

###### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

###### FEES AND CHARGES

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

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

###### SERVICE CHARGES

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

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

###### INTEREST EARNINGS

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

###### OTHER REVENUE / INCOME

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

###### PROFIT ON ASSET DISPOSAL

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

##### EXPENSES

###### EMPLOYEE COSTS

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

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

###### MATERIALS AND CONTRACTS

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

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

###### UTILITIES (GAS, ELECTRICITY, WATER)

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

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

###### INSURANCE

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

###### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

###### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

###### FINANCE COSTS

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

###### OTHER EXPENDITURE

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

## SPECIAL COUNCIL MEETING MINUTES

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

## 2. RATES AND SERVICE CHARGES

## (a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
General rates	Gross rental valuation	0.074100	597	20,513,404	1,520,043	76,750	0	1,596,793	1,415,501	1,380,111
General rates	Unimproved valuation	0.162800	1,650	42,820,602	6,971,194	42,540	0	7,013,734	6,138,913	6,171,400
<b>Total general rates</b>			2,247	63,334,006	8,491,237	119,290	0	8,610,527	7,554,414	7,551,511
		<b>Minimum</b>								
<b>(ii) Minimum payment</b>		\$								
General rates	Gross rental valuation	339	93	102,514	31,527	0	0	31,527	30,685	30,685
General rates	Unimproved valuation	339	561	640,135	190,179	0	0	190,179	192,831	192,831
<b>Total minimum payments</b>			654	742,649	221,706	0	0	221,706	223,516	223,516
<b>Total general rates and minimum payments</b>			2,901	64,076,655	8,712,943	119,290	0	8,832,233	7,777,930	7,775,027
<b>Total rates</b>					8,712,943	119,290	0	8,832,233	7,777,930	7,775,027

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

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

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

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

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 6 September 2023 or 35 days after the date of issue appearing on the rate notice whichever is the later.

**Option 2 (Four Instalments)**

First instalment to be made on or before 6 September 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 6 November 2023, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 5 January 2024, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 7 March 2024, or 2 months after due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	6/09/2023	0	0.00%	0.00%
<b>Option two</b>				
First instalment	6/09/2023	0	0.00%	0.00%
Second instalment	6/11/2023	8	0.00%	0.00%
Third instalment	5/01/2024	8	0.00%	0.00%
Fourth instalment	7/03/2024	8	0.00%	0.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	8,845	8,424	8,000
	8,845	8,424	8,000

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

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

**(d) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Waiver/ Concession	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Landing fees	Waiver	\$ 6,904	\$ 6,575	\$ 3,000	Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the Leonora airport.	To assist the operation and work of the RFDS. Recognition of valuable community service the RFDS provides to the district.
Rates write off	Waiver	1,680	1,599	15,000	Write off bad debts where debts cannot be recovered or the cost of recovery is more than the debt.	The Local Government Act provides for the Council to be able to write off any amount of money which is owed to the local government.
Housing rental	Waiver	5,200	5,200	5,200	Doctor servicing Leonora has a house provided by Council at no charge.	To support the retention of a Doctor to provide medical services to the Shire of Leonora. Rent is waived as per agreement with Council.
		13,784	13,374	23,200		

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Capital grant/contribution liability  
Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Less: Movement in liabilities associated with restricted cash  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash

**Non cash amounts excluded from operating activities**

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

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

**Total adjustments to net current assets**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	5,909,203	11,271,987	4,493,244
	379,463	654,942	559,599
	60,608	60,608	71,829
	6,349,274	11,987,537	5,124,672
	(440,071)	(237,071)	(710,256)
	0	(458,017)	0
	0	(680,784)	0
	(300,689)	(300,689)	(317,238)
	(740,760)	(1,676,561)	(1,027,494)
	5,608,514	10,310,976	4,097,178
3(c)	(5,608,514)	(8,214,796)	(4,097,178)
	0	2,096,180	0
5	(68,083)	(8,770)	(24,753)
	0	(4,531)	0
5	1,895	25,447	59,968
6	1,970,250	1,970,140	1,834,984
	5,178	0	0
	1,909,240	1,982,286	1,870,199
8	(5,909,203)	(8,510,307)	(4,397,221)
	300,689	295,511	300,043
	(5,608,514)	(8,214,796)	(4,097,178)

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

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

## 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.

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**4. RECONCILIATION OF CASH**

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		5,909,203	11,271,987	4,493,244
<b>Total cash and cash equivalents</b>		5,909,203	11,271,987	4,493,244
Held as				
- Unrestricted cash and cash equivalents	3(a)	0	2,080,896	96,023
- Restricted cash and cash equivalents	3(a)	5,909,203	9,191,091	4,397,221
		5,909,203	11,271,987	4,493,244
<b>Restrictions</b>				
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		5,909,203	9,191,091	4,397,221
		5,909,203	9,191,091	4,397,221
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	5,909,203	8,510,307	4,397,221
Unspent capital grants, subsidies and contribution liabilities		0	680,784	0
		5,909,203	9,191,091	4,397,221
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		3,226,649	7,282,510	6,765,282
Depreciation	6	1,970,250	1,970,140	1,834,984
(Profit)/loss on sale of asset	5	(66,188)	16,677	35,215
(Increase)/decrease in receivables		275,479	(55,683)	0
(Increase)/decrease in inventories		0	11,221	0
Increase/(decrease) in payables		203,000	(323,335)	200,000
Increase/(decrease) in contract liabilities		(458,017)	109,271	(455,439)
Increase/(decrease) in unspent capital grants		(680,784)	(1,080,485)	(1,735,731)
Capital grants, subsidies and contributions		(1,576,976)	(2,788,088)	(3,932,372)
<b>Net cash from operating activities</b>		2,893,413	5,142,228	2,711,939

**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.

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## 5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Land - freehold land	0	0	0	0	10,877	13,000	13,000	0	0	0	0	0
Buildings	4,221,152	0	0	0	3,988,216	141,230	137,000	(4,230)	6,692,000	144,000	150,000	6,000
Plant and equipment	1,740,225	412,312	478,500	66,188	397,817	26,311	13,864	(12,447)	1,672,939	651,815	610,600	(41,215)
<b>Total</b>	<b>5,961,377</b>	<b>412,312</b>	<b>478,500</b>	<b>66,188</b>	<b>4,396,910</b>	<b>180,541</b>	<b>163,864</b>	<b>(16,677)</b>	<b>8,364,939</b>	<b>795,815</b>	<b>760,600</b>	<b>(35,215)</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	2,954,041	0	0	0	1,997,948	0	0	0	3,295,603	0	0	0
Other infrastructure - other	1,396,255	0	0	0	1,442,506	0	0	0	2,327,413	0	0	0
<b>Total</b>	<b>4,350,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,440,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,623,016</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>10,311,673</b>	<b>412,312</b>	<b>478,500</b>	<b>66,188</b>	<b>7,837,364</b>	<b>180,541</b>	<b>163,864</b>	<b>(16,677)</b>	<b>13,987,955</b>	<b>795,815</b>	<b>760,600</b>	<b>(35,215)</b>

## 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.



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**6. DEPRECIATION**

**By Class**

Buildings  
 Plant and equipment  
 Infrastructure - roads  
 Other infrastructure - other

**By Program**

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
458,800	458,602	291,721
428,000	452,885	435,679
443,000	442,885	442,885
640,450	615,768	664,699
1,970,250	1,970,140	1,834,984
10,400	10,446	7,534
11,400	11,391	10,695
5,700	5,746	5,405
35,100	34,858	52,443
102,250	102,251	93,332
339,300	339,058	267,889
1,034,200	1,033,996	945,538
315,900	316,150	307,620
116,000	116,244	144,528
1,970,250	1,970,140	1,834,984

**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 to 50 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	20 to 50 Years
Other infrastructure - other	10 to 50 Years

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

#### 7. BORROWINGS

##### (a) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

##### (b) Unspent borrowings

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

##### (c) Credit Facilities

###### Undrawn borrowing facilities credit standby arrangements

Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date  
**Total amount of credit unused**

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
0	0	0
0	0	0
50,000	50,000	40,000
0	(11,947)	0
50,000	38,053	40,000

#### MATERIAL ACCOUNTING POLICIES

##### BORROWING COSTS

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

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

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## 8. RESERVE ACCOUNTS

## (a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Employee leave reserve	0	302,791	0	302,791	0	0	0	0	165,420	0	0	165,420
(b) Annual Leave reserve	166,935	0	(166,935)	0	165,420	1,515	0	166,935	134,623	0	0	134,623
(c) Long Service Leave reserve	135,856	0	(135,856)	0	134,623	1,233	0	135,856	2,839,603	0	(1,200,000)	1,639,603
(d) Building reserve	2,865,621	0	(1,369,000)	1,496,621	2,839,603	26,018	0	2,865,621	39,940	0	0	39,940
(e) Fire Disaster reserve	40,306	0	0	40,306	39,940	366	0	40,306	1,115,615	0	(900,000)	215,615
(f) Plant Purchase reserve	1,125,837	0	(598,000)	527,837	1,115,615	10,222	0	1,125,837	488,875	0	0	488,875
(g) Gwalia Precinct reserve	493,354	0	(160,000)	333,354	488,875	4,479	0	493,354	456,137	0	0	456,137
(h) Waste Management reserve	600,322	140,000	0	740,322	456,137	144,185	0	600,322	746,453	0	0	746,453
(i) Aerodrome reserve	996,453	526,257	0	1,522,710	746,453	250,000	0	996,453	15,000	0	0	15,000
(j) IT reserve	15,000	0	0	15,000	15,000	0	0	15,000	474,036	0	(300,000)	174,036
(k) Pool reserve	478,379	0	0	478,379	474,036	4,343	0	478,379	2,121,478	0	(2,000,000)	121,478
(l) Aged Care reserve	1,140,361	0	(1,140,361)	0	2,121,478	18,883	(1,000,000)	1,140,361	200,041	0	0	200,041
(m) Heritage Buildings reserve	451,883	0	0	451,883	200,041	251,842	0	451,883	0	0	0	0
	8,510,307	969,048	(3,570,152)	5,909,203	8,797,221	713,086	(1,000,000)	8,510,307	8,797,221	0	(4,400,000)	4,397,221

## (b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee leave reserve	Ongoing	This reserve is to be offset against the Shire's leave liability to its employees.
(b) Annual Leave reserve	Ongoing	This reserve is to be offset against the Shire's leave liability to its employees.
(c) Long Service Leave reserve	Ongoing	This reserve is to be offset Councils long service leave liabilities to its employees.
(d) Building reserve	Ongoing	To be used for the construction and preservation of Shire buildings and urgent repairs and maintenance.
(e) Fire Disaster reserve	Ongoing	This reserve will assist in the provision of emergency contingencies in the case of a fire disaster.
(f) Plant Purchase reserve	Ongoing	To be used for the purchase of major plant.
(g) Gwalia Precinct reserve	Ongoing	To be used for the restoration and historical projects in Gwalia precinct.
(h) Waste Management reserve	Ongoing	To be used for management and compliance works associated with the rubbish tip and liquid waste disposal site.
(i) Aerodrome reserve	Ongoing	To be used for maintenance, renewal and upgrade works at Leonora airport.
(j) IT reserve	Ongoing	To be used for maintenance, renewal and upgrade of IT requirements/projects.
(k) Pool reserve	Ongoing	To be used for the purpose of refurbishment of the swimming pool.
(l) Aged Care reserve	Ongoing	To be used for the provision of facilities for aged care.
(m) Heritage Buildings reserve	Ongoing	For the purpose of ensuring the Shires historical buildings remain for future generations of the community by specific

## (c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
Employee leave reserve	This reserve is to be used to settle the Shire's leave liabilities to its employees.	Amalgamate the Annual Leave reserve and Long Service Leave reserve into one.	To simplify financial reporting and ensure employee leave liabilities are reserve backed.	0	0
				0	0

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#### 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

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**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**

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

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.

**Law, order, public safety**

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

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

**Health**

To provide services for community and environmental health.

Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.

**Education and welfare**

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

Provision of support services for education through the Leonora Childcare Centre, and for the elderly, youth and disabled within the district for the betterment of the residents.

**Housing**

Provision of shire housing and privately rented accommodation.

Provision of staff and residential housing.

**Community amenities**

To provide amenities required by the community.

Rubbish collection services and operation of waste services. Maintenance of cemeteries and public conveniences. Administration of town planning activities.

**Recreation and culture**

To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.

Maintenance of playgrounds, recreation centre and grounds and reserves. Operation of library and maintenance of heritage and history inventory.

**Transport**

To provide safe and effective transport services to the community.

Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance. Airport operations.

**Economic services**

To help promote Wandering and its economic wellbeing.

The regulation and provision of tourism, area promotion and building control.

**Other property and services**

To monitor and control operating accounts.

Provisions of private work operations, plant repairs, operation costs and all administration costs.

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**10 PROGRAM INFORMATION (Continued)****(b) Income and expenses**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	1,770	0	1,530
General purpose funding	8,942,928	7,895,250	7,792,027
Law, order, public safety	10,100	9,436	7,550
Health	46,604	51,226	36,783
Education and welfare	195,000	152,291	175,000
Housing	50,700	56,710	56,700
Community amenities	1,027,872	689,999	498,791
Recreation and culture	74,639	67,667	65,450
Transport	1,123,404	1,004,105	971,028
Economic services	835,181	798,072	695,524
Other property and services	211,151	234,318	164,600
	<b>12,519,349</b>	<b>10,959,074</b>	<b>10,464,983</b>
<b>Grants, subsidies and contributions</b>			
General purpose funding	0	1,731,990	568,292
Law, order, public safety	7,700	7,500	2,682
Education and welfare	542,251	179,810	199,108
Recreation and culture	955,615	539,774	1,004,222
Transport	729,720	436,748	481,168
Economic services	130,492	52,500	361,000
	<b>2,365,778</b>	<b>2,948,322</b>	<b>2,616,472</b>
<b>Capital grants, subsidies and contributions</b>			
General purpose funding	440,415	144,158	144,159
Education and welfare	0	36,561	0
Housing	500,000	2,535,354	3,500,000
Recreation and culture	313,747	552,500	1,020,346
Transport	1,003,598	600,000	1,003,598
	<b>2,257,760</b>	<b>3,868,573</b>	<b>5,668,103</b>
<b>Total Income</b>	<b>17,142,887</b>	<b>17,775,969</b>	<b>18,749,558</b>
<b>Expenses</b>			
Governance	(982,479)	(655,229)	(695,392)
General purpose funding	(546,367)	(423,596)	(453,730)
Law, order, public safety	(247,700)	(206,679)	(228,511)
Health	(655,228)	(623,862)	(685,767)
Education and welfare	(1,457,301)	(886,552)	(956,831)
Community amenities	(910,220)	(498,851)	(472,880)
Recreation and culture	(2,593,750)	(1,669,533)	(2,100,517)
Transport	(3,692,573)	(3,483,165)	(3,829,844)
Economic services	(2,821,873)	(2,246,519)	(2,549,424)
Other property and services	(8,747)	200,527	(11,380)
<b>Total expenses</b>	<b>(13,916,238)</b>	<b>(10,493,459)</b>	<b>(11,984,276)</b>
<b>Net result for the period</b>	<b>3,226,649</b>	<b>7,282,510</b>	<b>6,765,282</b>



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**12. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	30,750	30,750	30,750
Meeting attendance fees	8,900	9,527	10,300
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	9,000	12,390	9,000
	52,150	56,167	53,550
<b>Elected member 2</b>			
Deputy President's allowance	7,688	7,500	7,500
Meeting attendance fees	7,400	5,798	6,300
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	0	3,000
	18,588	16,798	20,300
<b>Elected member 3</b>			
Meeting attendance fees	6,100	5,352	6,300
ICT expenses	3,500	3,500	3,500
	9,600	8,852	9,800
<b>Elected member 4</b>			
Meeting attendance fees	6,100	4,014	6,300
ICT expenses	3,500	3,500	3,500
	9,600	7,514	9,800
<b>Elected member 5</b>			
Meeting attendance fees	6,100	5,352	6,300
ICT expenses	3,500	3,500	3,500
	9,600	8,852	9,800
<b>Elected member 6</b>			
Meeting attendance fees	6,100	5,352	6,300
ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,000	2,772	0
	12,600	11,624	9,800
<b>Elected member 7</b>			
Meeting attendance fees	7,400	5,352	6,300
ICT expenses	3,500	3,500	3,500
	10,900	8,852	9,800
<b>Total Elected Member Remuneration</b>	123,038	118,659	122,850
President's allowance	30,750	30,750	30,750
Deputy President's allowance	7,688	7,500	7,500
Meeting attendance fees	48,100	40,747	48,100
ICT expenses	24,500	24,500	24,500
Travel and accommodation expenses	12,000	15,162	12,000
	123,038	118,659	122,850





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

**13. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	270	0	30
General purpose funding	9,695	9,274	9,000
Law, order, public safety	10,100	9,437	7,550
Health	42,245	51,226	36,245
Education and welfare	175,000	136,791	175,000
Housing	37,700	33,795	37,700
Community amenities	1,027,872	689,999	491,710
Recreation and culture	56,816	23,668	52,775
Transport	1,094,379	996,334	961,728
Economic services	616,623	592,814	559,660
Other property and services	100,443	95,661	83,000
	<b>3,171,143</b>	<b>2,638,999</b>	<b>2,414,398</b>

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

 <b>Shire of Leonora</b> <b>Fees and Charges 2023-24</b> 		2023-24		Inc	Comments
<b>I03 - GENERAL PURPOSE FUNDING</b>					
<b>I031 - Rates</b>					
I030010 - Charges - Admin. - Instalments			\$24.00	FRE	No change
I030013 - Rates - General Enquiries			\$50.00	FRE	No change
I030013 - Rates - Reprint Rate Notice			\$11.00	GST	No change
I030013 - Rates - Payment Arrangement Fee			\$24.00	GST	No change
<b>I04 - GOVERNANCE</b>					
<b>I041 - Governance - Membership</b>					
<b>I041426 - Nomination Deposit</b>			\$80.00	FRE	No change
<b>I041429 - Reimbursements</b>					
Council Minutes - Per Copy			\$5.50	GST	Free if attending the relevant meeting
Council Minutes - Annual Charge			\$66.00	GST	Free if attending the relevant meeting
Council Meeting Agenda			\$10.00	GST	Free if attending the relevant meeting
Annual Report			\$15.00	GST	Free if attending the relevant meeting
Budget			\$15.00	GST	Free if attending the relevant meeting
Strategic Community Plan			\$10.00	GST	Free if attending the relevant meeting
<b>Freedom of Information</b>					
Fee - Personal info about the applicant			\$0.00	FRE	No charge
Fee - App. fee under Sec 1 (e) of Act			\$30.00	FRE	No charge
Charge-time taken to deal with applic.			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-access time supervised by staff			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-staff time for photocopying			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-per photocopy			\$0.20	FRE	No change
Duplicating a tape, film or computer info			Actual Cost	FRE	No change
Delivery, packaging and postage			Actual Cost	FRE	No change
Advance Deposit (Section 18(1) of Act)			25%		No change
Advance Deposit (Section 18(4) of Act)			75%		No change
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>I052 - Animal Control</b>					
<b>I052400 - Fines &amp; Penalties</b>					
<b>I052410 - Fees - Impounding</b>			Assorted	FRE	as per Dog Act and relevant Local Laws
Pound fees per dog per day			\$20.00	FRE	per cat or dog
Pound Release fee			\$75.00	FRE	per cat or dog
Microchipping (if required)			\$55.00	FRE	per cat or dog
<b>I052420 - Fees - Dog Registrations</b>					
Non Working Dogs					
Unsterilised 1 year			\$50.00	FRE	per dog* refund of excess fees will be provided if
Unsterilised 3 years			\$120.00	FRE	per dog* refund of excess fees will be provided if
Unsterilised lifetime			\$250.00	FRE	per dog* refund of excess fees will be provided if
Sterilised 1 year			\$20.00	FRE	per dog
Sterilised 3 years			\$42.50	FRE	per dog
Sterilised lifetime			\$100.00	FRE	per dog
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>I052 - Animal Control (cont'd)</b>					
<b>I052420 - Fees - Dog Registrations</b>					
Working Dogs - 25% of stated fee					Refund of excess fees will be provided.
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
<b>I052423 - Fees - Cat Registrations</b>					
1 year			\$20.00	FRE	per cat
3 years			\$42.50	FRE	per cat
Lifetime			\$100.00	FRE	per cat
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
Annual application for approval to breed			\$100.00	FRE	per cat

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Shire of Leonora Fees and Charges 2023-24		2023-24		Inc	Comments
<b>I07 - HEALTH</b> <b>I074 - Admin. &amp; Inspections</b> <b>I074422 - Caravan Park Annual Registration</b> Minimum Fee Long Stay Sites Short Stay Sites Camp Site Overflow Site Additional fee for renewal after expiry Temporary licence Transfer of licence <b>I076 - Other</b> <b>I076470 - Fees - Lodging House Registration</b> Hairdressing Establishment <b>I076471 - Fees - Food Premises Registration</b> Food Premises Registration					
<b>I08 - EDUCATION &amp; WELFARE</b> <b>I081 - Childcare Centre Fees</b> <b>I080008 - Childcare Centre Income</b> Full day fee per child Half day per child School hours per child Weekly Public Holidays fulltime care per child Public Holidays occasional care per child					
<b>I09 - HOUSING</b> <b>I091 - Staff Housing</b> I091423 - I091437 - Staff Housing Unfurnished I091423 - I091437 - Staff Housing Partially Furnished I091424 - Single Persons Quarters I091428 - Fully Furnished Staff Housing					
<b>I10 - COMMUNITY AMENITIES</b> <b>I101 - Sanitation - Household</b> I101410 - Charges Domestic Refuse Removal I101504 - Charges - Sale of Bins <b>I102 - Sanitation - Other</b> I102410 - Charges - Commercial Refuse I102411 - Charges - Bulk Refuse = < 10m3 truckload I102412 - Asbestos Disposal to be wrapped (per m3) I102413 - Tyre Disposal up to 20" without rims (each) I102414 - Tyre Disposal up to 20" withrims (each) <b>I103 - Sewerage</b> <b>I103430 - Fees - Septic Tank Fees - Application</b> Local Govt Report Permit to Use <b>I103431 - Liquid Waste Disposal Fee</b> Liquid Waste Disposal Fee Townsite Other (mine)					

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Shire of Leonora Fees and Charges 2023-24		2023-24		Inc	Comments
<b>I10 - COMMUNITY AMENITIES</b>					
<b>I107 - Other</b>					
<b>I107412 - Fees - Cemetery</b>					
Application Fee			\$400.00	FRE	No change
Grave Preparation			\$910.00	GST	No change
Grave Preparation - extra depth			\$110.00	GST	No change
Funeral Director Annual Fee			\$50.00	FRE	No change
Funeral Director Single Licence			\$25.00	FRE	No change
Reopening			\$550.00	FRE	No change
Monumental Contractor Annual Fee			\$100.00	FRE	No change
Monumental Contractor Single Fee			\$50.00	FRE	No change
<b>I11 - RECREATION &amp; CULTURE</b>					
<b>I114 - Recreation Facilities</b>					
<b>I114450 - Charges - Facility Hire</b>					
<b>Rec Centre, Sport Complex &amp; Bowling Club</b>					
Level 1 - Non Profit Groups		\$60.00	\$120.00	GST	No change
Level 2 - Commercial Hire		\$150.00	\$220.00	GST	No change
Level 3 - Balls/Weddings/Functions		\$180.00	\$330.00	GST	No change
Level 4 - Funerals		\$120.00	\$120.00	GST	No change
Setting up & Putting away tables & chairs		\$55.00	\$55.00	GST	No change
Bond		\$150.00	\$350.00	GST	No change
<b>Leonora Town Oval</b>					
Night time use - Lights			\$55.00	GST	per hour
<b>Basketball Court Hire</b>					
1 Hour			\$15.00	GST	per hour
Half Hour			\$8.00	GST	per half hour
<b>Multi Purpose Courts</b>					
Tennis - Night - Lights			\$15.00	GST	per hour
Tennis - Day			\$10.00	GST	per hour
Tennis Racquet Hire			\$2.00	GST	includes ball
<b>Squash Courts</b>					
Half Hour			\$8.00	GST	No change
One Hour			\$15.00	GST	No change
<b>I114451 - Charges - Sport Hire</b>					
<b>Participation fees for Events at the Hall</b>					
Sport - Player Entry		Adults	School/Non Comp		
Sport/Com. Group - Team Fee		\$0.00	\$0.00	GST	Delete
Equipment - Hire (Per item)		\$15.00	\$0.00	GST	No change
Fitness - Exercise Class		\$5.00	\$2.00	GST	No change
Fitness - Exercise Class (10 passes)		\$5.00	\$2.00	GST	No change
<b>Gym Membership</b>					
1 month		Adult	School Students		
3 months		\$45.00	\$20.00	GST	No change
6 months		\$80.00	\$40.00	GST	No change
12 months		\$150.00	\$80.00	GST	No change
12 months - Staff		\$250.00	\$120.00	GST	No change
Casual		\$125.00	n/a	GST	No change
Seniors		\$8.00	\$4.00	GST	No change
Key Deposit		50% of full rates	n/a	GST	Available upon production of Senior's Card
<b>Corporate Membership - All Facilities (except pool)</b>		\$25.00	\$25.00	FRE	No change
1-4 Members			\$400.00	GST	per year
5-8 Members			\$600.00	GST	per year
9+ Members			\$750.00	GST	per year



## Shire of Leonora Fees and Charges 2023-24



	2023-24	Inc	Comments
<b>I114465 - Charges - Swimming Pool</b>			
Adults	\$4.00	GST	No change
Children	\$3.00	GST	No change
Pensioners	\$3.00	GST	No change
Children under 3 years	free	N/A	No change
<b>Spectators</b>	\$2.00	GST	No change
<b>Seasons Tickets</b>			
Adult	\$100.00	GST	No change
Staff	\$80.00	GST	No change
Children 14 years and younger	\$50.00	GST	No change
Pensioners and Seniors	\$50.00	GST	No change
Family - 2 adults and 2 children	\$200.00	GST	No change
<b>I11 - RECREATION &amp; CULTURE</b>			
<b>I114 - Recreation Facilities (cont'd)</b>			
<b>Seasons Ticket - Half Season</b>			
Adult	\$60.00	GST	No change
Children 14 years and younger	\$30.00	GST	No change
Pensioners and Seniors	\$30.00	GST	No change
Family - 2 adults and 2 children	\$120.00	GST	No change
<b>Monthly Tickets</b>			
Itinerant Residents only	\$40.00	GST	No change
<b>Pool Facility Hire - private exclusive use</b>	\$150.00	GST	Outside normal opening hours and no alcohol
<b>Pool Facility Hire - Half Day - private exclusive use</b>	\$75.00	GST	Outside normal opening hours and no alcohol
<b>Bronze Medallion - Award only</b>	\$20.00	GST	NEW
<b>I117 - Community Resource Centre</b>			
<b>I117004 - CRC Membership</b>			
<b>Membership (24 hour access)</b>			
<b>Individual</b>	<b>Additional Users (per user)</b>		Additional Users limited to three (3) per members
1 month	\$40.00	\$10.00	GST No change
3 months	\$60.00	\$10.00	GST No change
6 months	\$90.00	\$20.00	GST No change
1 year	\$140.00	\$20.00	GST No change
Daily rate	\$20.00	N/A	GST No change
<b>Membership (business hours access)</b>	<b>Individual</b>	<b>Additional Users (per user)</b>	Additional Users limited to three (3) per members
1 month	\$25.00	\$10.00	GST No change
3 months	\$50.00	\$10.00	GST No change
6 months	\$80.00	\$20.00	GST No change
1 year	\$120.00	\$20.00	GST No change
Daily rate	\$20.00	N/A	GST No change
Card Deposit	\$25.00	\$25.00	FRE No change
<b>I117005 - Tower Street Times Income</b>			
<b>Advertising</b>	<b>Full Page</b>	<b>Half Page</b>	No change
A4 Black & white	\$20.00	\$10.00	GST No change
A4 Colour	\$30.00	\$15.00	GST No change
A5 Black & White	\$10.00	\$5.00	GST No change
A5 Colour	\$15.00	\$7.50	GST No change
<b>I117006 - Computer Usage</b>			
Log on fee		\$1.50	GST No change
Per Minute		\$0.10	GST No change
Wifi Connection 15 min		\$3.50	GST Increase from \$3
Wifi Connection 30 min		\$5.00	GST Increase from \$4.5
Wifi Connection 60 min		\$10.00	GST Increase from \$7.5
<b>Secretarial &amp; Design Services</b>		\$30.00 per hour	GST No change

<div>  <div> <b>Shire of Leonora</b>  <b>Fees and Charges 2023-24</b> </div>  </div>				
	2023-24		Inc	Comments
<b>Photocopying, Printing, Scanning (B&amp;W)</b>				
A4 1-50 pages	\$0.15	Non Members	\$0.55 GST	price is per page
A4 51+ pages	\$0.15		\$0.60 GST	price is per page
Scans/Page	\$0.10		\$0.55 GST	price is per page
A3 1-50 pages	\$0.20		\$1.10 GST	price is per page
A3 51+ pages	\$0.20		\$1.15 GST	price is per page
Scans/Page	\$0.15		\$1.10 GST	price is per page
<b>I11 - RECREATION &amp; CULTURE</b>				
<b>I117 - Community Resource Centre (cont'd)</b>				
<b>Photocopying, Printing, Scanning (Colour)</b>				
A4 1-50 pages	\$0.30	Non Members	\$1.10 GST	price is per page
A4 51+ pages	\$0.30		\$1.10 GST	price is per page
Scans/Page	\$0.30		\$1.10 GST	price is per page
A3 1-50 pages	\$0.60		\$2.70 GST	price is per page
A3 51+ pages	\$0.60		\$2.70 GST	price is per page
Scans/Page	\$0.30		\$2.70 GST	price is per page
<b>I117007 - Secretarial Services (cont'd)</b>				
<b>Photo Printing</b>				
<b>Photo 6 x 4</b>		Individual	\$0.50 GST	price is per print
Single Print				
<b>Photo 5 x 7</b>				
Single Print			\$2.20 GST	price is per print
2-9 prints			\$1.80 GST	price is per print
10+ prints			\$1.40 GST	price is per print
<b>Faxing</b>		Individual		
Local			\$1.00 GST	No change
Interstate			\$2.00 GST	No change
<b>Binding of documents</b>		Individual		
Up to 20 pages			\$3.00 GST	price is for binding service only (does not include
20 - 50 pages			\$4.00 GST	price is for binding service only (does not include
50 - 100 pages			\$6.00 GST	price is for binding service only (does not include
100+ pages			\$8.00 GST	price is for binding service only (does not include
<b>Faxing</b>		Individual		
International			\$5.00 GST	
Extra Pages - Local			\$0.10 GST	price is per page
Extra Pages - Interstate			\$0.20 GST	price is per page
Extra Pages - International			\$0.50 GST	price is per page
<b>Laminating</b>		Members		
A4	\$1.00	Non Members	\$2.00 GST	Increase applied
A3	\$2.00		\$4.00 GST	Increase applied
Roll / metre	\$6.00		\$10.00 GST	Increase applied
<b>I117011 - Toy Library</b>				
Membership 3 months			\$30.00 GST	No change
Membership 6 months			\$50.00 GST	No change
Deposit			\$40.00 FRE	No change
<b>I12 - TRANSPORT</b>				
<b>I126 - Aerodrome</b>				
<b>I126410 - Fees - Landing at Airport</b>			\$15.00 per tonne GST	Increased from \$13.50
<b>I126420 - Passenger Head Tax</b>			\$15.00 per person GST	For all aircraft with a maximum takeoff weight >57
<b>I126430 - Charges - Fuel at Airport drum</b>				At cost plus 20% - AVGAS
Refuelling - Office Hours (inc reset of AirBP bowser)			\$28.00 GST	Between 6am and 6pm weekdays
Refuelling - After hours (inc reset of AirBP bowser)			\$248.00 GST	Times not included above
<b>I132 - Tourism/Area Promotion</b>				
<b>I132003 - Advertising for Leonora Information Bay</b>				



= to or < than 1 square metre  
> than 1 square metre

## Shire of Leonora Fees and Charges 2023-24



### I13 - ECONOMIC SERVICES

#### I133 - Building Control

##### I133410 - Charges - Building Permits

- a) certified application for a Class 1 or Class 10 building or incidental structure
- b) for building work for a Class 2 to Class 9 building or incidental structure
- c) uncertified application for a building permit
- d) application for a demolition permit
  - 1. for demolition work in respect of a Class 1 or Class 10 building or incidental structure
  - 2. for demolition work in respect of a Class 2 to Class 9 building
- e) application to extend the time during which a building or demolition
- f) application for an occupancy permit for a completed building
- g) application for a temporary occupancy permit for an incomplete building
- h) application for modification of an occupancy permit for additional use of a building on a temporary basis
- i) application for a replacement occupancy permit for permanent change of the buildings use
- j) application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision
- k) application for an occupancy permit for a building in respect of which unauthorised work has been done
- l) application for a building approval certificate for a building in respect of which unauthorised work has been done
- m) application to replace an occupancy permit for an existing building
- n) application for a building approval certificate for an existing building where unauthorised work has been done
- o) application to extend the time during which an occupancy permit or building approval certificate has effect
- p) application as defined in regulation 31 – for each building standard in
- q) inspections of pool enclosures
- r) local government approval of battery powered smoke alarms

### I13 - ECONOMIC SERVICES

#### I133 - Building Control (cont'd)

##### Building Service Levy



Building permit or demolition permit

Occupancy permit or building approval certificate for approved building work under s51 of Building Act

Occupancy permit or building approval certificate for unauthorised building

2023-24		Inc	Comments
	\$275.00	GST	No change
	\$550.00	GST	No change
0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70		FRE	No change
0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70		FRE	No change
0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70		FRE	No change
	\$110.00	FRE	No change
for each storey of the building	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
The fee is \$12.18 for each strata unit covered by the application, but not less than	\$115.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$110.00	FRE	No change
	\$2,160.15	FRE	No change
	\$57.45	FRE	No change
	\$179.40	FRE	No change
Over \$45,000.00	\$45,000.00 or less		
0.137% of the value of the work	\$61.65	FRE	No change
\$61.65	\$61.65	FRE	No change
0.274% of the value of the work	\$123.30	FRE	No change



		<h1>Shire of Leonora</h1> <h2>Fees and Charges 2023-24</h2>			
		2023-24		Inc	Comments
Occupancy permit under s46 of the Building Act	No levy is payable	No levy is payable	FRE	No change	
Modification of occupancy permit for additional use of building on	No levy is payable	No levy is payable	FRE	No change	



## Shire of Leonora Fees and Charges 2023-24



	2023-24	Inc	Comments
Various coffee / Espresso or hot chocolate - cup	\$5.00	GST	Increase from \$4.50
Devonshire Tea	\$12.00	GST	Increase from \$10
Tea or instant coffee - cup	\$5.00	GST	Increase from \$4.50
Iced coffee, iced chocolate and thinkshake	\$7.00	GST	Increase from \$6.50
Milkshake	\$6.00	GST	Increase from \$5.50
Soft drink	\$3.00	GST	Increase from \$2.50
Bottled water	\$3.00	FRE	Increase from \$2.50
Hoover Gold cake	\$7.00	GST	Increase from \$6.50
Carrot cake	\$6.50	GST	Increase from \$6.50
Cheesecake - various	\$6.50	GST	Increase from \$6.50
Lemon Meringue	\$7.00	GST	Increase from \$6.50
Citrus Tart (gluten free)	\$6.50	GST	Increase from \$6
Apple Slice with ice cream	\$6.50	GST	Increase from \$6
Muffin - various	\$4.50	GST	Increase from \$4
2 Scones	\$8.00	GST	Increase from \$6.50
Chicken Wrap with chips	\$15.00	GST	New
Toasted sandwich	\$6.50	GST	Increase from \$6
Chips & gravy	\$6.50	GST	Increase from \$6
<b>I134460 - Facility Hire</b>			
<b>Function Hire</b>			
Hoover House, lawns & kitchen	\$600.00	GST	Inc tables and chairs
Security Deposit (Hoover House, lawns & kitchen)	\$200.00	FRE	No change
Lawn Area - day function	\$300.00	GST	No change
Lawn Area - evening function	\$400.00	GST	No change
Lawn Area - Day - per hour 8:00am - 4:00pm	\$45.00	GST	New
Lawn Area - Evening - per hour 4:00pm - 11:00pm	\$55.00	GST	New
Security Deposit (Lawn Area)	\$100.00	FRE	No change
BBQ Hire inc Gas Bottle	\$75.00	GST	Free use for guests
Trestle x 1 plus chairs x 6 Onsite only	\$10.00	GST	New
Kitchen Hire	\$150.00	GST	No change
<b>Hire of Verandah</b>			
Verandah - Single side - per hour	\$22.00	GST	New charge
Verandah - North & East Side - per hour	\$32.00	GST	New charge
Verandah - South & West Side - per hour	\$42.00	GST	New charge
Evening	\$400.00	GST	
<b>I13 - ECONOMIC SERVICES</b>			
<b>I135 - Information Centre</b>			
<b>I135001 - Gifts/Other Product Sales</b>			
Various items sold at recommended retail price			
<b>I135001 - Tourist Souvenir Sales</b>			
<b>Souvenirs</b>			
Various items sold at recommended retail price			
<b>I137 - Shared Office Administration Centre</b>			
<b>I137009 - Office 1</b>	\$11,220.00	GST	per annum plus outgoings (Rotary)
<b>I137010 - Office 2</b>	\$10,615.00	GST	per annum plus outgoings
<b>I137017 - Office 3</b>	\$10,615.00	GST	per annum plus outgoings
<b>I137011 - Office 4</b>	\$35,337.23	GST	per annum plus outgoings (Centrecare)
<b>I137014 - Office 5</b>	\$26,840.00	GST	per annum plus outgoings (Spare)
<b>I137012 - DCPFS &amp; Facility Rental</b>	\$88,650.00	GST	per annum plus outgoings (Department of Comm
<b>I137013 - Casual Office Rental</b>			
Office (Spare)	\$55.00	GST	per day
Conference Room	\$165.00	GST	per day
Training Room 1	\$55.00	GST	per day

## SPECIAL COUNCIL MEETING MINUTES



Training Room 2  
Meeting Room 1  
Meeting Room 2  
Videoconferencing Charge  
Booking Cancellation

## Shire of Leonora

### Fees and Charges 2023-24



#### 114 · OTHER PROPERTY & SERVICES

## 1141 • Private Works

1141450 · Charges - plant hire

14450 - Charges - plant hire  
 Front End Loader (Wet hire)  
 Prime Mover and Low Loader  
 Road Grader  
 Road Sweeper  
 Padfoot Roller - Dry hire.  
 (If the padfoot is hired for > 7 days then rate to be negotiated)  
 Forklift Wet  
 Mitsubishi Bus  
     Bond - refundable  
         first 100km  
         over 100km  
 Prime Mover - 1 Trailer  
 Prime Mover - 2 Trailer  
 Tiptruck - 10m3  
 Tractor  
 Tractor and slasher  
 Backhoe  
 Bobcat  
 International Garbage Truck - driver only  
 International Garbage Truck - 2 operators  
 Excavator  
 Water Tanker & Truck (37,000L)  
 Water Truck (3,000L)  
 Three (3) Tonne Tipper  
 Portable Cattle Yard  
 Labour Hire (Gardens & General Labour)  
 Labour Hire (Gardens & General Labour)  
 Labour Hire (Plant Operators etc)

**I145 - Unclassified**

**I145501 · Charges - Standpipe Water**

Standpipe Water

2023-24	Inc	Comments
	\$55.00 GST	per day
	\$55.00 GST	per day
	\$55.00 GST	per day
	\$35.00 GST	per hour
	\$55.00 GST	per booking if cancelled within 24 hours
	\$220.00 GST	per hour
	\$247.50 GST	per hour
	\$250.00 GST	per hour
	\$113.30 GST	per hour
	\$500.00 GST	per day
	\$113.30 GST	per hour
	\$200.00 FRE	No change
	\$110.00 GST	No change
	\$1.01 GST	per km
	\$250.00 GST	per hour
	\$300.00 GST	per hour
	\$200.00 GST	per hour
	\$100.00 GST	per hour
	\$103.50 GST	per hour
	\$175.00 GST	per hour
	\$113.30 GST	per hour
	\$176.00 GST	per hour
	\$200.20 GST	per hour
	\$200.00 GST	per hour
	\$220.00 GST	per hour
	\$110.00 GST	per hour
	\$140.00 GST	per hour
	\$50-\$200	per hour (normal working hours only)
	\$90.00 GST	per hour (normal working hours only) Inc from \$55
	\$86.00 GST	per hour (overtime hours/penalty rates)
	\$120.00 GST	per hour Increase from \$93.50
	\$82.50 GST	per hour (overtime hours/penalty rates)
	\$15.00 GST	per Kilolitre Increase from 8.56

## Shire of Leonora Detailed Budget 2023-24

### SHIRE OF LEONORA RATE SETTING STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

#### OPERATING ACTIVITIES

##### Revenue from operating activities

	NOTE	2023/24 Budget	2022/23 Actual
General rates	2(a)(i)	\$ 8,610,527	\$ 7,554,414
Rates excluding general rates	2(a)	221,706	223,516
Operating grants, subsidies and contributions	11	2,365,778	2,948,322
Fees and charges	18	3,171,143	2,638,999
Interest revenue	12(a)	101,000	108,046
Other revenue	12(b)	346,890	364,212
Profit on asset disposals	5	68,083	8,770

##### Expenditure from operating activities

Employee costs		(5,323,632)	(3,737,740)
Materials and contracts		(5,505,184)	(3,895,099)
Utility charges		(382,041)	(363,652)
Depreciation	6	(1,970,250)	(1,970,140)
Insurance		(383,056)	(322,247)
Other expenditure		(369,995)	(179,134)
Loss on asset disposals	5	(1,895)	(25,447)
		<u>(13,936,053)</u>	<u>(10,493,459)</u>

Non-cash amounts excluded from operating activities

3(b) 1,909,240 1,982,286

##### Net cash revenue and expenditure from operating activities

**2,858,314 5,335,106**

#### INVESTING ACTIVITIES

##### Revenue from investing activities

Capital grants, subsidies and contributions		2,257,760	3,868,573
Proceeds from disposal of assets		478,500	163,864
		<u>2,736,260</u>	<u>4,032,437</u>

##### Expenditure from investing activities

Payments for property, plant and equipment	5(a)	(5,961,377)	(4,396,910)
Payments for construction of infrastructure	5(b)	(4,350,296)	(3,440,454)
		<u>(10,311,673)</u>	<u>(7,837,364)</u>

##### Net cash revenue and expenditure from investing activities

**(7,575,413) (3,804,927)**

##### Net cash revenue and expenditure

**(4,717,099) 1,530,179**

#### FINANCING ACTIVITIES

##### Cash inflows from financing activities

Transfers from reserve accounts	9(a)	3,570,152	1,000,000
		<u>3,570,152</u>	<u>1,000,000</u>

##### Cash outflows from financing activities

Transfers to reserve accounts	9(a)	(949,233)	(713,086)
		<u>(949,233)</u>	<u>(713,086)</u>

##### Net cashflows from financing activities

**2,620,919 286,914**

#### SURPLUS/(DEFICIT) MOVEMENT

Net current assets at start of financial year less excluded amounts	3	2,096,180	279,087
Amount attributable to operating activities		2,858,314	5,335,106
Amount attributable to investing activities		(7,575,413)	(3,804,927)
Amount attributable to financing activities		2,620,919	286,914
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>(0)</b>	<b>2,096,180</b>

**SPECIAL COUNCIL MEETING MINUTES****25 JULY 2023**

Shire of Leonora

**Statement of Comprehensive Income by Nature  
For the year ended 30 June 2024**

	Actual 30 June		
	Budget 2023-24	2023	Budget 2022-23
<b>Revenue</b>			
Rates	8,832,233	7,777,930	7,775,027
Operating Grants, Subsidies & Contributions	2,365,778	2,948,322	2,616,472
Fees & Charges	3,171,143	2,638,999	2,414,398
Service Charges	0	0	0
Interest Earnings	101,000	108,046	8,000
Other revenue	346,890	364,212	242,805
	<b>14,817,044</b>	<b>13,837,509</b>	<b>13,056,702</b>
<b>Expenses</b>			
Employee Costs	(5,323,632)	(3,737,740)	(2,410,184)
Materials & Contracts	(5,505,184)	(3,895,099)	(6,991,250)
Utilities	(382,041)	(363,652)	(245,100)
Depreciation on non-current assets	(1,970,250)	(1,970,140)	(1,834,984)
Interest Payable	0	0	0
Insurance expense	(383,056)	(322,247)	(311,912)
Other expenditure	(369,995)	(179,134)	(130,878)
Admin Allocation	(0)	0	0
	<b>(13,934,158)</b>	<b>(10,468,013)</b>	<b>(11,924,308)</b>
	<b>882,886</b>	<b>3,369,497</b>	<b>1,132,394</b>
Non-Operating Grants, Subsidies Contributions	2,257,760	3,868,573	5,668,103
Profit on Asset Disposal	68,083	8,770	24,753
Loss on Asset Disposal	(1,895)	(25,447)	(59,968)
<b>Total</b>	<b>3,206,834</b>	<b>7,221,393</b>	<b>6,765,282</b>

## Shire of Leonora Detailed Budget 2023-24

Shire of Leonora

Statement of Comprehensive Income by Program

For the year ended 30 June 2024

	Operating (Recurring)			
	Revenue			
	Adopted Budget			
<u>Reporting Program</u>	Budget	2023-24	Actual June 2023	2022-23
Governance		1,770	0	1,530
General Purpose Funding		9,383,343	9,771,398	8,504,478
Law Order & Public Safety		17,800	16,936	10,232
Health		46,604	51,226	36,783
Education & Welfare		737,251	368,662	374,108
Housing		550,700	2,592,064	3,556,700
Community Amenities		1,027,872	689,999	498,791
Recreation & Culture		1,344,001	1,159,941	2,090,018
Transport		2,856,722	2,040,853	2,455,794
Economics Services		965,673	850,572	1,056,524
Other Property & Services		211,151	173,201	164,600
Surplus/Deficit B/Fwd				
Total		17,142,887	17,714,853	18,749,558
	Expenses			
	Adopted Budget			
<u>Reporting Program</u>	Budget	2023-24	Actual June 2023	2022-23
Governance		1,002,294	655,229	405,585
General Purpose Funding		546,367	423,596	48,000
Law Order & Public Safety		247,700	206,680	170,550
Health		655,228	623,863	589,165
Education & Welfare		1,457,301	886,552	879,549
Housing		0	0	368,477
Community Amenities		910,220	498,850	453,559
Recreation & Culture		2,593,750	1,669,534	2,003,916
Transport		3,692,574	3,483,166	3,636,639
Economics Services		2,821,873	2,246,519	2,491,463
Other Property & Services		8,747	(200,532)	6,873,827
Total		13,936,053	10,493,459	17,920,730
Surplus(Deficit)		3,206,834	7,221,393	828,828

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	Notes
<b>I03 - GENERAL PURPOSE FUNDING</b>						
<b>I031 - Rates</b>						
I030004	GRV - Rate - \$0.0741	1,520,043	1,372,611	1,372,611	R	
I030005	UV Mining - Rate - \$0.1628	6,971,194	6,098,400	6,098,400	R	
I030006	GRV Minimum - \$339	31,527	30,685	30,685	R	
I030007	UV Minimum - \$339	190,179	192,831	192,831	R	
I030008	Rates - Additional GRV	77,600	43,734	16,000	R	Mining (Bel)acomm plus other
I030009	Rates - Additional UV	67,020	63,829	100,000	R	5% on 22/23 FY
I030010	Charges - Instalment Options	8,845	8,424	8,000	FC	
I030011	Rates - Mining Written Back	(24,480)	(23,315)	(27,000)	R	
I030012	Rates- General Written Back	(850)	(844)	(8,500)	R	
I030013	Rates - General Enquiries	850	850	1,000	FC	
<b>Total I031 - Rates</b>		<b>8,841,928</b>	<b>7,787,204</b>	<b>7,784,027</b>		
<b>I032 - Other GPF</b>						
New	Grant- LRCI Phase 4	440,415	100,117	100,117	NGS	Eligible construct time 30.6.25
I030018	Grant-Infra(COVID) Yingkapayi Playground	0	25,041	25,042	NGS	LRCI Phase 1 Grant Final Payment
I030017	Grant-Infra(COVID) Public Toilets Townsite	0	15,000	15,000	NGS	LRCI Phase 1 Grant Final Payment
I030016	Grant-Infra(COVID) Malcolm Dam Facility Up	0	4,000	4,000	NGS	LRCI Phase 1 Grant Final Payment
I030019	Grant - Equalisation	0	1,001,169	338,132	OGS	Rec'd 30.06.2023 FY22/23
I030021	Grant - Roads (Untied)	0	730,821	230,160	OGS	Rec'd 30.06.2023 FY22/23
I030022	Interest Revenue -Municipal	36,000	34,960	4,000	IE	
I030023	Interest Revenue - Reserves	65,000	73,086	4,000	IE	
<b>Total I032 - Other GPF</b>		<b>541,415</b>	<b>1,984,194</b>	<b>720,451</b>		
<b>E03 - GENERAL PURPOSE FUNDING.</b>						
<b>E031 - Rates</b>						
E030010	Valuation Expenses	55,000.00	53,214	21,000	MC	UV Val \$1K, Mining Roll \$20K
E030012	Title Searches	500.00	113	500	MC	
E030013	Admin Allocated To Rates	466,266.82	346,872	405,730	Admin Alloc	Allocation
E030014	Refund of Rates		0	3,500	MC	Liability
E030014	Refund of Rates	1,600.00	1,599		OE	
E030015	Rates Stationery	2,000.00	799	2,000	MC	
E030016	Ratebook Online Annual Fee	21,000.00	21,000	21,000	MC	Inc licence fees
<b>Total E031 - Rates</b>		<b>546,367</b>	<b>423,596</b>	<b>453,730</b>		
		<b>8,836,976</b>	<b>9,347,802</b>	<b>8,050,748</b>		
<b>Proceeds from Disposal of Assets</b>						
	Land & Building	0	0	0		
	Plant & Equipment	0	0	0		
	Furniture & Equipment	0	0	0		
	Infrastructure Other	0	0	0		
Total		0	0	0		
<b>Capital Purchases</b>						
	Land & Building	0	Program Total	0		
	Plant & Equipment	0	0	0		
	Furniture & Equipment	0	0	0		
	Infrastructure Other	0	0	0		
		0	0	0		
<b>Financing Inward</b>		<b>0</b>	<b>0</b>	<b>0</b>		
<b>Financing Outward</b>		<b>0</b>	<b>0</b>	<b>0</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Shire of Leonora  
Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I04 - GOVERNANCE</b>					
<b>I041 - Governance - Membership</b>					
I041426 Nomination deposits	240	0	0	FC	
I041427 Reimb. - Members	500	0	500	OR	
I041429 Reimbursements	1,000	0	1,000	OR	
Total I041 - Governance - Membership	1,740	0	1,500		
<b>I042 - Governance - Other</b>					
I042001 Freedom of Information	30	0	30	FC	
Total I041 - Governance - Membership	30	0	30		
<b>E04 - GOVERNANCE.</b>					
<b>E041 - Membership</b>					
E041191 Sponsorship Rodeo	100,000	9,091	10,000	MC	New Cont Rodeo-Coolgardie
E041026 Councillors Training	12,500	1,412	12,500	MC	
E041020 Councillors Travelling	0	5,611	12,000	MC	Travel & Accom \$100 in lieu of expenses
E041020 Councillors Travelling	12,000	15,162	0	OE	
E041025 Meeting Attendance Fees	48,100	40,747	48,100	OE	1.5% increase
E041030 Conference expenses	15,000	11,561	10,000	MC	
E041040 Election expenses	5,000	0	0	MC	
E041070 Presidential Allowance	30,750	30,750	30,750	OE	Inc President's Allow 1.5%
E041071 Refund of nomination deposit	240	0	0	OE	
E041072 Deputy President's Allowance		7,500	0	MC	
E041072 Deputy President's Allowance	7,688	0	7,500	OE	allocation
E041110 Refreshments & Receptions Coun	29,000	28,623	25,000	MC	
E041111 Refreshments & Receptions Coun	0	80	0	OE	
E041150 Insurances - Councillors	9,968	8,532	8,735	INS	
E041160 Subscriptions	45,000	31,238	34,000	MC	WALGA/Concil Annual Membership Licence Fee
E041182 Phone Rental - Members		0	24,500	MC	
E041182 Phone Rental - Members	24,500	24,500	0	OE	
E041183 Donations	0	103,500	50,000	MC	
E041183 Donations	115,000	0	0	OE	
E041184 Admin Allocated - Governance	333,048	249,166	289,807	Admin Alloc	Allocation
E041187 Integrated Planning & Reporting	35,000	1,000	35,000	MC	Major/Minor Reviews IPR
E041188 Integrated Planning & Reporting	0	55	0	OE	W'Shops & ICT Plan
E041188 Sponsorship Advertising	2,500	0	2,500	MC	
E041189 GVROC Project Participation	96,000	24,500	40,000	MC	Membership \$20K & Projects \$20K
Total E041 - Membership	921,294	593,029	640,392		
<b>E042 - Governance - Other</b>					
E042200 Audit Fees - OAG	70,000	62,200	55,000	MC	OAG
E042207 Audit Fees - Various Grants	11,000			MC	Various grants
Total E041 - Governance - Membership	81,000	62,200	55,000		
	(1,000,524)	(655,229)	(693,862)		
<b>Proceeds from Disposal of Assets</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
<b>Capital Purchases</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
<b>Financing Inward</b>					
	0	0	0		
<b>Financing Outward</b>					
	0	0	0		



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>						
<b>I052 · Animal Control</b>						
I052400	Fines & Penalties	3,500	2,909	500	FC	
I052410	Fees - Impounding	250	245	250	FC	
I052420	Fees - Dog Registrations	2,100	2,053	2,100	FC	
I052423	Fees - Cat Registrations	250	230	300	FC	
<b>Total I052 · Animal Control</b>		<b>6,100</b>	<b>5,437</b>	<b>3,150</b>		
<b>I053 · Community Safety</b>						
I053406	National Road Safety Grant	5,000	4,800	0	OGS	
I053402	Operational Grant - Bush Fire	2,700	2,700	2,682	OGS	
I053403	ESL Admin Fee	4,000	4,000	4,400	FC	
<b>Total I053 · Community Safety</b>		<b>11,700</b>	<b>11,500</b>	<b>7,082</b>		
<b>E051 · Fire Control</b>						
E051050	Insurance - Fire Control	1,925	1,600	1,600	INS	Funded by DFES Grant
<b>Total E051 · Fire Prevention</b>		<b>1,925</b>	<b>1,600</b>	<b>1,600</b>		
<b>E052 · Animal Control</b>						
E052010	Dog Control Expenses	46,000	45,924	46,000	MC	Contract Ranger
E052010	Dog Control Expenses	237	219	0	INS	
E052011	Administration Allocated	66,610	49,553	57,961	Admin Allo	Allocation
E052021	Cat Control Expenses	43,000	40,974	43,000	MC	Contract Ranger
E052121	Animal Sterilisation Program	13,000	10,328	10,887	MC	Murdoch Vet Program
E052298	Depreciation Expense - Animal c	3,800	3,851	3,534	D	
<b>Total E052 · Animal Control</b>		<b>172,647</b>	<b>150,849</b>	<b>161,382</b>		
<b>E053 · Community Safety</b>						
E053420	National Road Safety Program	5,000	4,734	0	MC	
E053298	Depreciation Expense	6,600	6,595	4,000	D	
E053411	Emergency Management	7,000	880	7,000	MC	Decrease provision by \$18,000
E053417	CCTV Camera Maint & Repairs	49,078	42,022	49,078	MC	CCTV Mtn/Monitor Downer
E053418	Operational Grant - Bush Fire	2,950	0	2,950	MC	
E053419	Graffiti Removal	2,500	0	2,500	MC	
<b>Total E053 · Community Safety</b>		<b>73,128</b>	<b>54,231</b>	<b>65,528</b>		
		<b>(229,900)</b>	<b>(189,744)</b>	<b>(218,278)</b>		

**Shire of Leonora**  
**Detailed Budget 2023-24**

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>Proceeds from Disposal of Assets</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Purchases</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Financing Inward</b>	<b>0</b>	<b>322</b>	<b>0</b>		
<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I07 · HEALTH.</b>						
<b>I074 · Admin. &amp; Inspections</b>						
I074421	Contr Towards Contract EHO	40,000	49,208	34,000	FC	Other Shire's-EHO Services
I074422	Caravan Park Licence	845	845	845	FC	
I074482	Gain on Disposal of Asset	4,359	0	538	POD	Dr's Car & Health Officer
<b>Total I074 · Admin &amp; Inspections</b>		<b>45,204</b>	<b>50,053</b>	<b>35,383</b>		
<b>I076 · Other</b>						
I076470	Fees - Lodging House Registrati	900	900	900	FC	
I076471	Fees - Itinerant Food Vendors	300	182	500	FC	
I076472	Eating House Registration Fees	200	91	0	FC	
<b>Total I077 · Other</b>		<b>1,400</b>	<b>1,173</b>	<b>1,400</b>		
<b>E07 · HEALTH.</b>						
<b>E071 · Admin. &amp; Inspections</b>						
E074010	Employee Salaries Health Surveyor	74,882	79,321	78,748	EC	59,500
E074020	Employee Super Health Surveyor	12,730	12,977	8,268	EC	
E074050	Vehicle operating expenses-Heal	0	0	0	EC	
E074050	Vehicle operating expenses-Heal	8,700	8,837	2,800	MC	Inc insurance \$315.03
E074050	Vehicle operating expenses-Heal	386	337	0	INS	
E074061	Telephone - Health	1,000	350	1,500	MC	
E074062	Administration Allocated - Hlth	111,016	82,122	96,602	Admin Alloc	Allocation
E074063	Subscriptions	3,000	2,774	2,700	MC	
E074064	Staff Housing Allocated	54,255	47,486	93,198	EC	Allocation
E074066	General Expenses - Health	4,500	2,522	4,500	MC	Inc insurance \$1087.11
E074070	Donation	50,000	36,332	40,000	MC	Nurse Inc\$30k St Johns\$20k
E074070	Donation	0	600	0	OE	
E074298	Depreciation Expense - Health	11,400	11,391	10,695	D	
E074071	Loss on disposal	1,665		6,370	LOD	
E076020	Analytical expenses	1,000	601	1,000	MC	
<b>Total E071 · Admin. &amp; Inspections</b>		<b>334,534</b>	<b>285,650</b>	<b>346,381</b>		
<b>E074 · Doctor &amp; Medical Centre</b>						
E074092	Med Centre Admin Support Paymen	93,000	87,311	83,000	MC	277,200
E074075	Doctor- Top up Salary	180,000	166,252	157,000	MC	
E074076	Doctor- Telephone		0	500	MC	
E074080	Doctor- Vehicle Expenses	1,000	0	815	MC	Inc insurance \$315.03
E074080	Doctor- Vehicle Expenses		337	0	INS	
E074083	Medical Centre Telephone	3,200	3,320	3,200	MC	
E074084	Doctor- Housing Allocation	32,921	20,142	23,300	MC	Allocation Other housing cost
E074085	Medical Centre equipment	1,500	1,544	1,200	MC	
E074086	Medical Centre Admin Alloc	0	32,569	38,641	Admin Alloc	NO LONGER REQUIRED
E074091	Medical Centre Insurance	4,953	4,018	4,088	INS	
<b>Total E074 · Doctor &amp; Medical Centre</b>		<b>316,574</b>	<b>315,493</b>	<b>311,744</b>		
<b>E075 · Pest Control</b>						
E075020	Mosquito Control	4,000	0	4,000	MC	
E075021	Analytical Expenses	120	0	120	MC	4,120
<b>Total E075 · Pest Control</b>		<b>4,120</b>	<b>0</b>	<b>4,120</b>		340,820

### Shire of Leonora Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
E077 - Other					
E077003 COVID19 Impact	0	5,870	23,522	MC	
E077003 COVID19 Impact		16,850	0	EC	
Total E077 - Other	0	22,719	23,522		
	(608,624)	(572,637)	(648,984)		
Proceeds from Disposal of Assets					
CI230701 Land & Building		0	0		
Plant & Equipment		0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
Capital Purchases					
Land & Building		0	0		
Plant & Equipment		0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
	0	0	0		
Financing Inward	0	0	0		
Financing Outward	27,500	0	0		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I08 · WELFARE AND EDUCATION</b>					
<b>I081 · Other Welfare</b>					
I080002 Grant- Sustainability Child Ca	68,107	68,107	68,107	OGS	
I080008 Childcare Centre Income	175,000	136,791	175,000	FC	
I080014 Childcare Grants (Misc)	20,000	15,500	0	OR	
I080014 Childcare Grants (Misc)	0	0	15,500	OGS	Mining sponsorship
Total I081 · Other Welfare	263,107	220,398	258,607		
<b>I082 · Youth Services</b>					
I082001 Youth Support DCP Grant	76,702	76,702	75,001	OGS	Dpt Communities
I082002 Youth Program Grants	200,000	0	5,500	OGS	Various
I082003 Youth Reimbursements	5,501		0	OGS	
I082004 Youth Contributions	5,502		0	OGS	
Total I082 · Youth Services	287,705	76,702	80,501		
<b>I083 · Other Education &amp; Welfare</b>					
I083004 LGA Suicide Prevent Grant	0	0	35,000	OGS	
New Driver Equity & Access Program	171,439	(0)		OGS	New Dpt of Transport Grant
New Driver Equity & Access Program		36,561		NGS	
I083006 Elders Fitness Classes	15,000	35,000		OGS	New Age Friendly Connectivity Grant
Total I083 · Other Education & Welfare	186,439	71,561	35,000		
<b>E08 · EDUCATION AND WELFARE</b>					
<b>E081 · Education</b>					
E080018 Childcare - RANDSTAD	25,000	24,869	25,000	MC	Incr provision Contractor Rates/ staff hire
E080019 Childcare - RANDSTAD		900	0	EC	?? MC 114440
E080017 Childcare Consultant Expense	6,000	6,000	4,000	MC	ELT compliance (remote)
E080005 Childcare Centre Salaries	389,156	353,963	350,000	EC	Director/2IC/Educators/Casuals
E080005 Childcare Centre Salaries	0	427	0	MC	
E080007 Childcare Superannuation	49,694	38,223	35,000	EC	
E080008 Childcare Centre maintenance	32,200	24,094	25,000	MC	
E080008 Childcare Centre maintenance	2,529	2,106	0	EC	
E080009 Childcare Activity Expenses	26,000	19,436	25,000	MC	Replacement of equipment
E080009 Childcare Activity Expenses	0	5,809	0	EC	
E080010 Childcare Staff Training	15,000	18,428	0	EC	
E080010 Childcare Staff Training	0	300	10,000	MC	
E080011 Childcare Equip & Office Maint	10,000	9,293	10,000	MC	
E080011 Childcare Equip & Office Maint	0	348	0	EC	
E080012 Childcare Centre Phone/Internet	1,800	1,498	1,800	MC	
E080013 Childcare Centre Utilities	5,500	5,046	5,000	U	
E080014 Child Care Centre Insurance	11,061	8,937	9,120	INS	
E080015 Childcare Centre Admin Alloc	88,813	66,071	77,282	Admin Alloc	Allocation!
E081098 Ed & Welfare - Depreciation	5,700	5,746	5,405	D	
Total E081 · Education	668,453	591,495	582,607		
<b>E082 · Youth Services</b>					
E082001 Youth Services Wages	291,844	0	7,942	EC	New Youth Services
E082002 Youth Services Superannuation	32,103	0	0	EC	New Youth Services
E082003 Youth Services Training	4,000	0	0	EC	New Youth Services
E082003 Youth Services Training	0	0	0	MC	New Youth Services
E082004 Youth Services Insurance	9,410	7,623	0	INS	Inc insurance \$6664.83
E082005 Youth Services Telephone	500	175	1,000	MC	
E082006 Youth Services Activity Costs	10,000	0	0	MC	New
E082007 Youth Services Building Maint	2,670	2,593	25,000	MC	General maintenance
E082007 Youth Services Building Maint	2,757	2,626	0	U	
E082007 Youth Services Building Maint		65	0	EC	
E082009 Youth Services Sundry Expenses	2,000	0	0	MC	New
E082010 Youth Services Admin Alloc	177,625	66,071	77,282	Admin Alloc	Allocation!
E082011 Contribution - Community Initiatives	12,000	0	6,000	MC	
E082013 Youth Services Stephen Michael Foundation	55,500	40,000	40,000	MC	Youth Engagement Program
E082014 Youth Services Review	0	10,480	10,000	MC	2022/23 M Blackhurst Consultant
E082012 Youth Services Management Costs	0	119,520	132,000	MC	

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

**Shire of Leonora**  
**Detailed Budget 2023-24**

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>Total E082 · Youth Services</b>	600,409	249,153	299,224		
<b>E083 · Other Education &amp; Welfare</b>					
E083004 Safer Leonora Plan 2022-2027	2,000	10,905	40,000	MC	Comm of Council Comm Safety & Crime Prev
E083003 LGA Suicide Prevention Grants	0	35,000	35,000	MC	
E083005 Driver Access & Equity Program	171,439	0	0	MC	New Dpt of Transport Grant
E083006 Elders Fitness Classes	15,000		0	MC	Age Friendly Connectivity Grant unapproved
<b>Total I083 · Other Education &amp; Welfare</b>	188,439	45,905	75,000		
	(720,050)	(517,891)	(582,723)		

**SPECIAL COUNCIL MEETING MINUTES****25 JULY 2023**

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
Proceeds from Disposal of Assets					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
Capital Purchases					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
Financing Inward	0	0	0		
Financing Outward	100,000	0	0		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

Patio Ext incl Blinds		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I09 · HOUSING</b>						
<b>I091 · Staff Housing</b>						
I091439	Profit on sale of asset	0	0	0	POD	
I091420	Reimbursement Ph/Electricity	13,000	14,145	13,000	OR	
I091423	Lot 1142 (11B) Walton (North)	3,380	3,380	3,380	FC	
I091424	Lot 972 Single Persons Quarters	1,300	1,850	1,300	FC	
I091425	Lot 240 (29) Hoover St	3,380	3,380	3,380	FC	
I091426	Lot 1142 (11A) Walton (South)	3,380	3,380	3,380	FC	
I091427	Lot 137 (40A) South Hoover	3,380	2,860	3,380	FC	
I091428	Lot 137 (40B) North Hoover	3,380	3,380	3,380	FC	
I091429	Lot 289 (11) Queen Victoria St	3,380	1,690	3,380	FC	
I091430	Lot 229 (35) Hoover	0	0	0	FC	Disposal of Property
I091431	Lot 792 (9) Cohen Street	3,380	2,925	3,380	FC	
I091432	Lot 250 (26) Queen Victoria St	3,380	2,990	3,380	FC	
I091434	1260 (13) Fitzgerald St	3,380	3,380	3,380	FC	
I091435	Lot 144 (51) Gwalia Street	3,380	3,380	3,380	FC	
I091437	Oval - Caretakers Residence	2,600	1,200	2,600	FC	
I091439	Profit on sale of asset		8,770	6,000	POD	
<b>Total I091 · Staff Housing</b>		<b>50,700</b>	<b>47,940</b>	<b>56,700</b>		
<b>I092 · Other Housing</b>						
I092301	Ageing in Place	500,000	2,535,354	3,500,000	NGS	LRCI Phase 3 Final Payment
<b>Total I092 Other Housing</b>		<b>500,000</b>	<b>2,535,354</b>	<b>3,500,000</b>		
<b>Total I091 · Staff Housing</b>		<b>550,700</b>	<b>2,583,294</b>	<b>3,556,700</b>		
<b>E09 · HOUSING.</b>						
<b>E091 · Staff Housing</b>						
E091033	Mtce - Lot 1142 (11A) Walton (South)	5,000	4,868	20,000	MC	
E091033	Mtce - Lot 1142 (11A) Walton (South)	2,578	2,456		U	
E091033	Mtce - Lot 1142 (11A) Walton (South)	3,013	2,586		EC	
E091034	Mtce - Oval Caretaker Residence	3,500	597	3,200	MC	
E091034	Mtce - Oval Caretaker Residence	530	455		EC	
E091035	Mtce - Lot 240 (29) Hoover St	6,000	2,186	20,000	MC	
E091035	Mtce - Lot 240 (29) Hoover St	4,700	4,477		U	
E091035	Mtce - Lot 240 (29) Hoover St	0	127		EC	
E091036	Mtce - Lot 1142 (11B) Walton (North)	5,000	9,534	20,000	MC	
E091036	Mtce - Lot 1142 (11B) Walton (North)	3,859	3,676		U	
E091036	Mtce - Lot 1142 (11B) Walton (North)	1,910	1,639		EC	
E091037	Mtce - Lot 137 (40A) Hoover South	5,000	2,058	20,000	MC	
E091037	Mtce - Lot 137 (40A) Hoover South	1,038	989		U	
E091037	Mtce - Lot 137 (40A) Hoover South	1,409	1,336		EC	
E091038	Mtce - Lot 137 (40B) Hoover North	5,000	2,764	20,000	MC	
E091038	Mtce - Lot 137 (40B) Hoover North	2,150	2,048		U	
E091038	Mtce - Lot 137 (40B) Hoover North	1,259	1,081		EC	
E091039	Mtce - Lot 289 (11) Queen Victoria	5,000	7,356	20,000	MC	
E091039	Mtce - Lot 289 (11) Queen Victoria	3,075	2,929		U	
E091039	Mtce - Lot 289 (11) Queen Victoria	3,533	3,032		EC	
E091040	Mtce - Lot 229 (35) Hoover	0	7,455	20,000	MC	Disposed of property
E091040	Mtce - Lot 229 (35) Hoover	0	8,186		U	Disposed of property
E091041	Mtce - Lot 229 (35) Hoover	0	0		EC	Disposed of property
E091045	Mtce - Lot 792 (9) Cohen Street	5,000	2,246	20,000	MC	
E091045	Mtce - Lot 792 (9) Cohen Street	152	130		EC	
E091045	Mtce - Lot 792 (9) Cohen Street	4,489	4,276		U	
E091046	Mtce - Lot 250 (26) Queen Victoria	5,000	8,230	20,000	MC	
E091046	Mtce - Lot 250 (26) Queen Victoria	4,704	4,480		U	
E091047	Mtce - Lot 250 (26) Queen Victoria	1,363	1,170		EC	
E091050	Loss on disposal of asset		13,000		LOD	
E091298	Depreciation Expense - Shire Ho	30,400	30,173	23,192	D	
E091450	Admin Allocated to Housing	0	0	24,951	D	
E091451	Allocated to Other Programs	(200,945)	(175,874)	(345,177)	EC	
E091452	1260 (13) Fitzgerald Street	5,000	3,624	20,000	MC	
E091452	1260 (13) Fitzgerald Street	6,123	5,832		U	



**SPECIAL COUNCIL MEETING MINUTES****25 JULY 2023**

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
Patio Ext incl Blinds						
E091454	Housing Insurance	15,494	12,577	13,834	INS	
E091455	Lot 144 (51) Gwalia Street	5,000	13,897	20,000	MC	
E091455	Lot 144 (51) Gwalia Street	4,251	4,049		U	
E091455	Lot 144 (51) Gwalia Street	415	356		EC	
E091456	Property Management Services	50,000	0	60,000	MC	Independent housing inspections
Total E091 - Staff Housing		0	(1)	0		
E092 - Other Housing						
E092306	Mtnc - Ageing In Place	2,000	323	4,000	MC	New Maintenance Account
E092305	Mtce - Lot 100 Stuart Street	500	416	0	MC	Amalgamation of E092300-304
E092307	Mtce - White House Gwalia	5,000	0		MC	New Maintenance Account
E091048	Mtce - Lot 294 Queen Victoria	15,000	9,390	15,000	MC	
E091048	Mtce - Lot 294 Queen Victoria	4,434	4,223		U	
E091048	Mtce - Lot 294 Queen Victoria	1,287	1,105		EC	
E092298	Depreciation Expense - Other Ho	4,700	4,685	4,300	D	
E092299	Allocated to Health Program	(32,921)	(20,142)	(23,300)	MC	
Total E092 - Other Housing		0	(0)	0		

### Shire of Leonora Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
Patio Ext incl Blinds	550,700	2,583,295	3,556,700		
Proceeds from Disposal of Assets					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
Capital Purchases					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
Financing Inward	0	17,070			
Financing Outward	2,029,361	0			

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I10 · COMMUNITY AMENITIES</b>						
<b>I101 · Sanitation - Household</b>						
I101410	Charges Domestic Refuse Removal	73,096	72,140	75,000	FC	
I101504	Charges - Sale of Bins	1,932	1,840	560	FC	
<b>Total I101 · Sanitation - Household</b>		<b>75,028</b>	<b>73,980</b>	<b>75,560</b>		
<b>I102 · Sanitation Other</b>						
I102413	Tyre Disposal	5,000	0	5,000	FC	
I102412	Asbestos Disposal	5,000	0	5,000	FC	
I102411	Bulk Refuse Disposal Charges	5,000	0	10,000	FC	
I102410	Charges - Commercial Refuse	115,206	116,632	122,000	FC	Incl. skip bin charge
<b>Total I102 · Sanitation Other</b>		<b>130,206</b>	<b>116,632</b>	<b>142,000</b>		
<b>I103 · Sewerage</b>						
I103430	Fees - Septic Tank Fees	2,478	2,360	1,000	FC	
I103431	Liquid Waste Disposal Fee	806,183	483,710	268,000	FC	
<b>Total I103 · Sewerage</b>		<b>808,661</b>	<b>486,070</b>	<b>269,000</b>		
<b>I107 · Other</b>						
I107412	Fees - Cemetery	6,442	6,136	5,100	FC	
I107414	Undertaker's Licence	100	100	50	FC	
I107416	Rent 15 Cayzer St	7,435	7,081	7,081	FC	
<b>Total I107 · Other</b>		<b>13,977</b>	<b>13,317</b>	<b>12,231</b>		
<b>E10 · COMMUNITY AMENITIES.</b>						
<b>E101 · Sanitation Household</b>						
E101010	Refuse Site Insurance	0	0	500	MC	
E101010	Refuse Site Insurance	381	353	0	INS	
E101020	Domestic Refuse	30,902	22,020	25,000	MC	
E101020	Domestic Refuse	12,271	10,531	0	EC	
E101030	Refuse Site Maintenance	159,976	109,718	150,000	MC	
E101030	Refuse Site Maintenance	62,182	54,810	0	EC	
E101505	Purchase Rubbish Bins	2,646	2,520	960	MC	
E101506	Used Oil Expenses	0	0	20	MC	
E102298	Depreciation Expense - Sanitati	20,450	20,454	20,454	D	
<b>Total E101 · Sanitation Household</b>		<b>288,808</b>	<b>220,406</b>	<b>196,934</b>		
<b>E102 · Sanitation Other</b>						
E102020	Commercial Refuse Collection	30,902	20,014	30,000	MC	
E102020	Commercial Refuse Collection	12,520	10,866	0	EC	
<b>Total E103 · Sewerage</b>		<b>43,422</b>	<b>30,880</b>	<b>30,000</b>		
<b>E103 · Sewerage</b>						
E103010	Liquid Waste Disposal Site Mtce	5,718	4,088	5,500	MC	
E103010	Liquid Waste Disposal Site Mtce	3,576	3,335	0	EC	
E103298	Depreciation Expense - Plant/Se	38,800	38,766	35,581	D	
<b>Total E103 · Sewerage</b>		<b>48,094</b>	<b>46,189</b>	<b>41,081</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

		Detailed Budget 2023-24				
		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
E106 · T.P. & Regional Devel						
E106010	Town Planning Expenses	250,000	20,000	50,000	MC	Eastern development
E106011	Town Planning Expenses		3,193	0	OE	
E106011	Administration Allocated- T/pla	22,203	16,518	19,320	Admin Alloc	Allocation!
Total E106 · T.P. & Regional Devel		272,203	39,711	69,320		
E107 · Other						
E107051	Public Toilets - Townsite	13,709	12,968	20,000	MC	
E107051	Public Toilets - Townsite	230	195		EC	
E107044	RadioactiveWasteStorage Consult	0	12,123		OE	
E107030	Cemeteries - Leonora	82,357	23,971	7,000	MC	Entrance Mtnce Staff?
E107031	Cemeteries - Leonora	29,616	25,270		EC	
E107030	Cemeteries - Leonora	42	40		U	
E107033	Grave Restoration	42,986	27,807	40,000	MC	Inc \$25K Grave Markers
E107033	Grave Restoration	2,485	2,133		EC	
E107034	Cemetery Records Online	5,000	5,000	5,000	MC	Annual Report M Sharp
E107039	Cemetery Grave Digging	7,875	0	7,500	MC	
E107040	Public Toilets - Cemetery	1,605	1,221	15,000	MC	
E107040	Public Toilets - Cemetery	358	308		EC	
E107040	Public Toilets - Cemetery	2,979	2,838		U	
E107041	Sale of Indust. Blocks (Costs)	48	46	1,000	MC	Utilities Only
E107041	Sale of Indust. Blocks (Costs)	2,327	2,217		U	
E107042	Other Comm Amen. Insurance	3,076	2,497	2,747	INS	
E107298	Depreciation Expense	43,000	43,031	37,297	D	
E107045	Truck Stop Toilets	20,000	0	0	MC	
Total E107 · Other		257,693	161,664	135,544		
		117,652	191,148	25,912		
Proceeds from Disposal of Assets						
	Land & Building	0	0	0		
	Plant & Equipment	0	0	0		
	Furniture & Equipment	0	0	0		
	Infrastructure Other	0	0	0		
Total		0	0	0		
Capital Purchases						
	Land & Building	0	0	0		
	Plant & Equipment		0	0		
	Furniture & Equipment		0	0		
	Infrastructure Other		0	0		
Total		0	0	0		
Financing Inward		140,000	3,670	0		
Financing Outward		0	0	0		

**SPECIAL COUNCIL MEETING MINUTES****25 JULY 2023**

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I11 - RECREATION &amp; CULTURE</b>					
<b>I112 - Sponsored Comm. Programs</b>					
I112021 FRRR Strengthening Rural Commun	10,000	10,000	0	OGS	Arts grant
I112016 Donations for Dignity	90,000	30,131	500	OGS	GVROC Stewardship Grant to be approved
I112013 NAIDOC Week	0	0	5,000	OR	
I112020 Nyunnga Comm Priority Brokerage 5	14,823	35,682	0	OR	Remainder of grant auspice funds
I112001 Womens Group - Nyunnga Gu	5,000	5,000	0	OGS	
I112001 Womens Group - Nyunnga Gu			3,975	OR	
I112005 Community Health Awareness Prog			1,200	OR	
<b>Total I112 - Sponsored Comm. Programs</b>	<b>119,823</b>	<b>80,812</b>	<b>10,675</b>		
<b>I113 - Other Recreation</b>					
I113010 Other grants - Various	150,000	0	115,000	OGS	Grant funding Sources - Recreation
I113009 Multi-Purpose Courts Tower Street	0	100,000	138,516	NGS	Remove ALP Grant Funding Tfr from Barnes
I113008 Swimming Pool - LRCI Phase 3 Grant	313,747	452,500	880,830	NGS	LRCI Phase 3 Pool Retiling
I113007 ACA Grant - Indoor Cricket Net	0	0	1,000	NGS	
I113006 National Australia Day Grant	20,000	20,000	20,000	OGS	Funding to be re-applied for in 21/22
<b>Total I113 - Other Recreation</b>	<b>483,747</b>	<b>572,500</b>	<b>1,155,346</b>		
<b>I114 - Recreation Centre</b>					
I114174 Oval Facility Hall - Hire	350	300	250	FC	
I114176 Oval Income	550	0	550	FC	
I114450 Charges - Hall Hire	2,658	2,653	12,000	FC	
I114451 Charges - Sport Hire	10,815	10,390	12,000	FC	
I114465 Charges - Swimming Pool	29,670	0	17,000	FC	
I114468 Training Courses Incentive	3,000	1,515	0	OR	
I114468 Training Courses	2,500	0	2,000	FC	
I114472 Bonds	3,250	3,652	1,575	FC	C/over to Liability Account
<b>Total I114 - Recreation Centre</b>	<b>52,793</b>	<b>18,510</b>	<b>45,375</b>		
<b>I117 - Community Resource Centre</b>					
I117017 Local Partner Trans 2021-9085 CRC	188,243	68,119	0	OGS	Grant Dpt of Social Services end 30.6.24
I117013 Grant CRC Services	113,690	117,703	113,690	OGS	Dpt of Primary Industries & Reg
I117016 CDC Services Grant		183,905	623,395	OGS	
I117018 Community-led Job Support Hub J 4-IQOKMIR	325,682		0	OGS	Grant Dpt of Social Services end 30.6.24
I117014 Indue Agreement	0	101,918	129,137	OGS	Completed grant funding
I117003 Grant - CRC Services Other	3,000	3,000		OGS	Small Dpt Primary Industries
I117004 CRC Memberships	175	157	250	FC	
I117005 Tower Street Times Income	350	327	1,500	FC	
I117006 CRC Computer Usage	1,958	1,865	3,000	FC	
I117007 CRC Secretarial Services	4,540	4,324	4,250	FC	Inc insurance
I117010 Other Grant Funding		6,802	0	OR	
I11705 Community Resource centre - other	0	0	400	FC	
I117010 Other Grant Funding	50,000	0	3,000	OGS	Various sources
<b>Total I117 - Community Resource Centre</b>	<b>687,638</b>	<b>488,120</b>	<b>878,622</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Shire of Leonora  
Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E11 · RECREATION &amp; CULTURE</b>					
<b>E112 · Sponsored Community Programs</b>					
E112019 Nyunng Com Priority Brokerage 5	16,583	26,832	0	MC	C/Fwd 2022/23
E112020 FRRR Strengthening Rural Commun	10,000	0		MC	FRRR Grant - Art Project C/Fwd 2022/23
E112015 NAIDOC Week	13,000	483	3,828	MC	Shire activities & Sponsorship Waalitj
E112014 School & Holiday Program	40,000	34,930	35,000	MC	\$5K/Activities \$5K/LDHSchool\$10k
E112014 School & Holiday Program	1,332	1,143		EC	
E112001 Nyunnga-Ky Womens' Group	64,605	42,136	0	MC	Approx. only Auspice funds
E112001 Nyunnga-Ky Womens' Group	0	5,997	0	OE	Aspice funds
E112001 Nyunnga-Ky Womens' Group	970	832	25,379	EC	Aspice funds
<b>Total E112 · Sponsored Community Programs</b>	<b>146,490</b>	<b>112,352</b>	<b>64,207</b>		
<b>E11 · RECREATION &amp; CULTURE.</b>					
<b>E113 · Other Recreation</b>					
E113119 National Australia Day Grant	20,000	16,852	20,000	MC	Returned \$7K/Grant applied again
E113081 Leonora Mural Projects	5,000	0	5,000	MC	Grant to be sourced
E113118 Comm. Sport & Rec/Organised Sport	10,000	575	35,000	OE	Country Week \$10K L D high school
E113118 Comm. Sport & Rec/Organised Sport	7,717	7,350		MC	
E113030 Parks & gardens	37,702	33,193		EC	
E113030 Parks & gardens	37,629	39,309	50,000	MC	Inc insurance \$2K
E113030 Parks & gardens	13,903	13,241		U	
E113030 Parks & gardens	2,721	2,249		INS	
E113050 Community Leonora	40,000	30,552	40,000	MC	LG Community Grant Scheme
E113051 Skatepark Mtce	1,269	1,355	19,786	MC	
E113051 Skatepark Mtce	1,031	982		U	
E113051 Skatepark Mtce	1,359	1,233		EC	
E113060 Community Leinster	40,000	31,954	40,000	MC	LG Community Grant Scheme
E113070 Oval	21,335	18,340		EC	
E113070 Oval	37,630	36,252	60,000	MC	
E113070 Oval	38,809	36,961		U	
E113091 Comm.Arts/Culture	40,000	22,036	40,000	MC	
E113092 Swimming Pool Mtce	650	717		EC	
E113092 Swimming Pool Mtce	3,370	3,210	80,000	MC	
E113092 Swimming Pool Mtce	5,730	5,458		U	
E113108 Admin allocated	88,813	49,553	57,961	Admin Alloc	Allocation!
E113110 Oval Sport Complex Maint	1,000	0	500	MC	
E113110 Oval Sport Complex Maint	350	0		INS	
E113113 Swimming Pool Insurance	17,166	14,013	15,414	INS	
E113115 Malcolm Dam Rubbish Removal	1,661	1,582	6,200	MC	
E113115 Malcolm Dam Rubbish Removal	1,215	1,042		EC	
E113298 Depreciation Expense	201,000	200,974	142,000	D	
<b>Total E113 · Other Recreation</b>	<b>677,060</b>	<b>568,983</b>	<b>611,861</b>		
<b>E114 · Recreation Centre</b>					
E114280 Superannuation - Rec Centre	32,972	12,845	12,000	EC	
E114290 Salaries & Wages - Rec Centre	299,745	87,137	120,000	EC	
E114291 Electricity - Rec Centre	1,432	1,364	10,000	U	Renewable set up in place now
E114292 Water - Rec Centre	13,881	5,779	12,000	U	
E114293 Cleaning - Rec Centre	33,284	31,699	35,000	MC	\$45 per hour
E114294 Repairs & maintenance - Rec Cen	42,148	19,504	40,000	MC	Gym setup
E114294 Repairs & maintenance - Rec Cen	252	240		U	
E114294 Repairs & maintenance - Rec Cen	2,683	2,303		EC	
E114295 Telephone - Rec Centre	993	946	1,200	MC	
E114296 Sporting equipment	18,866	17,968	45,000	MC	
E114298 Depreciation Expense - Rec Cent	101,000	100,775	91,403	D	
E114299 Administration Allocated - Rec.	66,610	49,553	57,961	Admin Alloc	Allocation!
E114300 Multi-Purpose Courts Maintenance	5,000	818	3,500	MC	
E114300 Multi-Purpose Courts Maintenance	1,400	1,272		U	
E114303 Security system	4,562	4,345	5,000	MC	
E114311 Bond Refund on Hall Hire	2,000	25	2,000	MC	
E114320 Staff Housing Allocation	14,066	12,311	24,162	EC	Allocation! Check
E114350 Other Expenses	5,000	0	100	MC	Misc. costs
E114353 Recreation Centre Insurance	18,750	15,219	16,409	INS	

**25 JULY 2023**

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E115 · TV &amp; Radio</b>					
E115040 TV & Radio Maintenance	7,065	6,566	30,000	MC	
E115040 TV & Radio Maintenance	9,381	8,935	0	U	
E115040 TV & Radio Maintenance	189	163	0	EC	
E115298 Depreciation Expense - T.V. & R	37,300	37,309	34,486	D	
<b>Total E115 · TV &amp; Radio</b>	<b>53,935</b>	<b>52,972</b>	<b>64,486</b>		
<b>E116 · Library</b>					
E116017 Library Insurance	1,683	1,530	1,683	INS	
E116010 Libraries - Salaries	37,467	33,747	33,000	EC	
E116010 Libraries - Salaries	0	0		MC	
E116011 Postage and Freight	790	753	1,200	MC	
E116013 Admin allocated To library & Te	22,203	33,110	38,641	Admin Alloc	Allocation!
E116014 Admin allocated To library & Te		0		MC	
E116016 Library Maintenance	15,000	3,003	5,000	MC	
E116032 Library Superannuation	4,121	3,406	3,300	EC	
<b>Total E116 · Library</b>	<b>81,264</b>	<b>75,548</b>	<b>82,824</b>		
<b>E117 · Community Resource Centre</b>					
E117017 Local Partner Trans 2021-9085 CRC	188,243	16,113		MC	Grant end 30.06.24
E117016 CDC Services Grant		114,202	466,511	MC	
E117017 CDC Services Grant	92,046	80,243		EC	This is super and wages
E117018 Community-led Job Support Hub 4-IQOKMIR	235,643	0		EC	Grant end 30.06.24
E117018 Community-led Job Support Hub 4-IQOKMIR	92,047	0		MC	Grant end 30.06.24 W\$829255\$9122
E117014 Toy library Bond	1,700	1,698		MC	
E117001 CRC Wages	148,307	118,984	135,000	EC	Manager/Ast Manager/Casuals/10%
E117001 CRC Wages				MC	
E117002 CRC Super	16,314	11,204	16,400	EC	Increase provision budget under estimated
E117003 CRC Equipment	10,000	4,392	10,000	MC	Trolley\$785Vault\$11795StandingDesk \$795x3
E117003 CRC Equipment		86		U	
E117004 Staff Training & Uniforms		2,764	5,000	MC	
E117004 Staff Training & Uniforms	6,000	1,863		EC	
E117005 CRC Phone/Internet	20,944	19,947	25,000	MC	
E117006 Tower Street Times Publication	1,000	0	1,000	MC	
E117007 CRC Insurance	2,197	2,093	2,000	INS	LGIS \$1279/LCIS Market Stalls \$715
E117007 CRC Insurance	0	67		MC	
E117008 Building Maintenance	12,563	12,015	14,000	MC	hrs x \$45 rate
E117008 Building Maintenance	1,628	1,398		EC	
E117009 CRC Equipment Maintenance	1,008	918	800	MC	Travel \$80 each month
E117010 CRC Photocopier Usage	7,778	7,408	8,000	MC	
E117011 CRC Office Expenses	20,000	7,280	3,000	MC	Event materials and various other
E117012 CRC Utilities	1,916	1,825	1,600	U	
E117013 Admin Allocation	66,610	49,553	57,961	Admin Alloc	
<b>Total E117 · Community Resource Centre</b>	<b>925,944</b>	<b>454,053</b>	<b>746,272</b>		
<b>E118 · Oval Complex</b>					
E118008 Oval Complex Utilities	500	0		U	
E118007 Oval Complex Cleaning	530	505	1,200	MC	26 hrs x \$45 rate
E118006 Oval Complex Insurance	9,937	9,034	9,937	INS	
E118005 Oval Complex Building Maint	183	175	6,300	MC	
E118005 Oval Complex Building Maint	265	228		EC	
<b>Total E118 · Oval Complex</b>	<b>11,415</b>	<b>9,941</b>	<b>17,437</b>		



**SPECIAL COUNCIL MEETING MINUTES****25 JULY 2023**

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E119 - Bowls Club</b>					
E119004 Bowls Club Utilities	11,817	10,817	12,000	U	
E119003 Bowls Club Cleaning		0	0	MC	
E119002 Bowls Club Insurance	7,694	6,994	7,694	INS	
E119001 Bowls Club Building Maintenance	11,238	11,840	18,000	MC	
E119001 Bowls Club Building Maintenance	2,250	1,931	0	EC	
Total E119 - Lawn Bowls Facility	32,999	31,582	37,694		
	(1,249,749)	(509,593)	(10,498)		
<b>Proceeds from Disposal of Assets</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
<b>Capital Purchases</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
Total	0	0	0		
Financing Inward	0	3,814	0		
Financing Outward	120,000	0	300,000		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Shire of Leonora  
Detailed Budget 2023-24

		Actual 30			Class	NOTES		
		Budget 2023-24	June 2023	Budget 2022-23				
I12 - TRANSPORT								
I122 - Maintenance								
I122057	Grant - LRCI Phase 4 Roads	254,041	0		OGS	Grant LRCI Phase 4 Eligible construct time 30.6.25		
I122052	Contrib. - Street Lights	8,800	8,786	3,699	OGS	Check		
I122200	Grants - MRWA Direct	466,879	183,302	179,442	OGS	Confirmed		
I122206	Grant - Roads to Recovery	403,598	0	403,598	NGS	22/23 Held over from 21/22 year		
I122218	RRG Funding-Grant	600,000	600,000	60,000	NGS	Old Agnew \$300K RRG/\$150K Sol.Own Source \$300k		
I122300	Gain on Disposal of Assets	29,025	0	9,300	POD	Plant Replacement Info		
I122301	Gain on Disposal of Assets	0	7,500		OR			
Total I122 - Maintenance		1,762,343	799,588	656,039				
I126 - Aerodrome								
I126498	RADS Grant - Security Fencing	0	244,660	248,027	OGS			
I126499	RADS Grant - Airport Framework	0	0	50,000	OGS			
I126410	Fees - Landing at Airport	478,000	430,362	386,285	FC	Busier		
I126415	Passenger Head Tax	501,830	451,648	348,943	FC			
I126420	Charges - Leases/rentals Airpor	4,725	4,500	3,500	FC			
I126430	Charges - Fuel at Airport drum	103,764	103,764	215,000	FC			
I126430	Charges - Fuel at Airport drum	0	271		OR			
I126440	Charges - Fuel Sampling	6,000	6,000	6,000	FC			
I126493	Other Reimbursement/Contributio	60	60	2,000	FC	JetA1 reimbursements		
Total I126 - Aerodrome		1,094,379	1,241,265	1,259,755				
E122 - Maintenance								
E122040	Roadworks - Maintenance	410,627	354,878		EC	Check		
E122040	Roadworks - Maintenance	505,218	506,403	1,191,801	MC	Check		
E122043	Road Maintenance - Bush Gra	89,698	78,445		EC			
E122043	Road Maintenance - Bush Gra	323,137	338,740	507,703	MC			
E122044	Depreciation - Roads Infrastruct	443,000	442,885	442,885	D			
E122120	Depot maintenance	78,808	85,983	125,000	MC			
E122120	Depot maintenance	22,197	21,140		U			
E122120	Depot maintenance	57,537	52,819		EC			
E122150	Street Lighting	60,270	57,400	60,000	U			
E122151	Storm Water Drainage	0	0	1,000	MC			
E122160	Street cleaning	152,027	131,208		EC			
E122160	Street cleaning	136,379	140,347	185,000	MC			
E122180	Street trees & watering	38,879	34,113		EC			
E122180	Street trees & watering	49,215	51,521	80,000	MC			
E122182	Traffic Signs	20,000	0	8,000	MC			
E122190	Loss on Disposal of Asset(s)	230	12,447	47,418	LOD			
E122191	Aboriginal Site Survey	0	0	20,000	MC			
E122199	Boundary Signs	0	0	5,000	MC			
E122200	Tree Lopping	40,000	40,000	40,000	MC			
E122210	SPQ (Depot) Maintenance	3,650	3,476	4,000	MC			
E122210	SPQ (Depot) Maintenance	757	650	0	EC			
E122211	Depot Insurance	10,514	10,014	11,016	INS			
E122298	Depreciation Expense - Depot	326,200	326,313	271,517	D			
E122299	Airport terminal	50,000	0		MC			
Total E122 - Maintenance		2,818,343	2,688,781	3,000,340				

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

		Actual 30			Class	NOTES
		Budget 2023-24	June 2023	Budget 2022-23		
E126 · Aerodrome						
E126010	Aerodrome maintenance	63,703	63,735	0	EC	
E126010	Aerodrome maintenance	105,373	83,419	125,000	MC	Plus \$25k software
E126010	Aerodrome maintenance	8,286	7,892		U	
E126011	Admin Allocated to Airport	222,032	175,370	193,205	Admin Alloc	Allocation!
E126011	Admin Allocated to Airport		0		MC	
E126011	Admin Allocated to Airport	15,423	13,236		EC	
E126019	Airport Water	3,845	3,662	8,000	U	
E126021	Insurance - Aerodrome	24,603	20,148	22,163	INS	
E126023	Avdata Charges	45,152	43,002	20,000	MC	
E126050	Aviation Fuel - drums	85,262	85,262	170,000	MC	
E126051	Aviation Fuel - Bulk Avgas	0	0	2,000	MC	
E126101	Consultant	0	0	16,000	MC	Airport Framework DoT deferred
E126104	Airport Cleaning	35,552	33,859	42,000	MC	Airport cleaning 1090 hrs
E126298	Depreciation Expense - Aerodrom	265,000	264,799	231,136	D	
Total E126 · Aerodrome		874,231	794,385	829,504		
		(835,852)	(1,442,313)	(1,914,050)		
Proceeds from Disposal of Assets						
	Land & Building	0	0	0		
	Plant & Equipment	0	71,051	0		
	Furniture & Equipment	0	0	0		
	Infrastructure Other	0	0	0		
	Infrastructure Roads	0	0	0		
Total		0	71,051	0		
Capital Purchases						
	Land & Building	0	0	0		
	Plant & Equipment	0	0	0		
	Furniture & Equipment	0	0	0		
	Infrastructure Other	0	0	0		
	Infrastructure Roads	0	0	0		
Total		0	0	0		
Financing Inward		0	8,977	0		
Financing Outward		511,000	0	900,000		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I13 · ECONOMIC SERVICES</b>					
<b>I131 · Rural Services</b>					
I131045 Cactus Eradication	50,000	0	50,000	OGS	Grant to be approved
<b>Total I131 · Rural Services</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>		
<b>I132 · Tourism/Area Promotion</b>					
I132094 Information Bay Advertising	4,500	4,500	4,500	FC	
I136440 Information Centre sales	1,000	0	1,000	FC	
I136460 Contribution Xmas Festival	2,000	1,818	15,600	OR	
I136495 Contrib. NG Tourism Memb. (WARIS)	2,000	0	10,000	FC	
<b>Total I132 · Tourism/Area Promotion</b>	<b>9,500</b>	<b>6,318</b>	<b>31,100</b>		
<b>I133 · Building Control</b>					
I133410 Charges - Building Permits	50,000	49,176	33,000	FC	
I133412 Charges - Demolition Licence	110	110	110	FC	
I133450 Fees - BCITF	68,000	67,244	44,500	FC	
I133451 Contract Building Surveyor	42,000	49,208	32,100	FC	
<b>Total I133 · Building Control</b>	<b>160,110</b>	<b>165,738</b>	<b>109,710</b>		
<b>I134 · Gwalia Historical Precinct</b>					
I134452 Hoover House Accommodation	106,120	101,267	115,000	FC	
I134453 Gwalia Precinct Donations	0	10,149	20,000	FC	
I134453 Gwalia Precinct Donations	22,000	6,838		OR	
I134454 Merchandise Sales	44,065	36,863	36,000	FC	
I134455 Catering & Coffee Sales	105,970	96,886	87,000	FC	
I134457 Other Income	1,100	21	5,000	OR	There were multiple NT's for this job I134457 in 21/22
I134457 Other Income	0	545		FC	
I134460 Function/Hire Income	5,000	5,202	3,000	FC	
I134461 Other grant income	20,492	0	120,000	OGS	Grant sources for tourism & heritage
I134474 Profit on disposal	4,815	0	4,815	POD	
<b>Total I134 · Gwalia Historical Precinct</b>	<b>309,562</b>	<b>257,771</b>	<b>390,815</b>		
<b>I135 · Information Centre</b>					
I135001 Gifts/Other Product Sales	2,193	2,012	3,000	FC	
I135002 Tourist Souvenir Sales	1,748	1,589	3,000	FC	
I135006 Other Income	300	(0)	200	OR	
I135006 Other Income	0	89		FC	
<b>Total I135 · Information Centre</b>	<b>4,241</b>	<b>3,689</b>	<b>6,200</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>I136 · Other Economic Services</b>					
I136501 Proceeds from Land for Resale	20,000	46,632	69,249	OR	
<b>Total I136 · Other Economic Services</b>	<b>20,000</b>	<b>46,632</b>	<b>69,249</b>		
<b>I137 · Leonora Shared Off.Admin Centre</b>					
I137015 Tenant Reimb. Outgoings NGROAC	1,500	0	1,500	OR	
I137014 Office 5		0	5,000	FC	
I137013 Casual Office Rental	8,847	8,589	4,500	FC	
I137012 DCPFS (Office 3) Facility Rent	122,882	119,303	106,000	FC	
I137011 Office 4 Centrecare Lease	31,356	33,210	34,000	FC	
I137010 Office 2	3,000	0	3,000	FC	
I137009 Office 1	10,615	0	9,350	FC	
I137 Leonora Shared Off.Admin Centre - Other		0	0	FC	Error - journalled out
<b>Total I137 · Leonora Shared Off.Admin Centre</b>	<b>178,200</b>	<b>161,102</b>	<b>163,350</b>		
<b>I138 · Leonora Golden Gift</b>					
I138001 Raffle Proceeds	15,683	14,936	9,000	OR	
I138002 Sponsorship	132,000	131,050	125,000	OR	
I138003 Airfare Charter Sales	7,217	6,873	7,700	FC	
I138004 Athletic Registrations	4,160	3,962	8,000	OR	
I138005 Grant Income	60,000	52,500	66,000	OGS	Tourism WA/Lotterywest/DPIRD RED
I138008 Other Income	15,000	0	20,400	OR	
<b>Total I138 · Leonora Golden Gift</b>	<b>234,060</b>	<b>209,321</b>	<b>236,100</b>		
<b>E13 · ECONOMIC SERVICES</b>					
<b>E139 · Other Heritage Projects</b>					
E139010 Leonora Museum Interpretive Plan	0	0	50,000	MC	Grant funding sources
E139009 Masonic Lodge Buildings Maintenance	763	727	2,000	MC	Check
E139009 Masonic Lodge Buildings Maintenance	152	130		EC	
E139008 Barnes Fedreal Theatre	100,000	0		MC	Intial planning & scope of work
E139002 Agnew Hotel (Interpretation Project)	1,073	1,022	50,000	MC	Own source
E139001 Old Lawlers Police Station	436	416	500	MC	Rates
<b>Total E139 · Other Heritage Projects</b>	<b>102,424</b>	<b>2,295</b>	<b>102,500</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E131 - Rural Services</b>					
E131045 Cactus Eradication	50,000	10,478	50,000	MC	Depends on approval of grant
<b>Total E131 - Rural Services</b>	<b>50,000</b>	<b>10,478</b>	<b>50,000</b>		
<b>E132 - Tourism/Area Promotion</b>					
E132040 Donation -Golden Quest Trail	20,000	0	0	OE	
E132042 Tourist Information Bay	2,147	2,045	15,000	MC	
E132042 Tourist Information Bay	2,030	1,934		U	
E132042 Tourist Information Bay	592	508		EC	
E132049 Donation-Christian Bush Camp	4,500	4,500	4,500	MC	
E132054 Christmas Festivities	1,000	0	1,000	MC	
E132065 Native Title Expenses	5,000	0	5,000	MC	
E132076 NG Tourism Working Group	32,143	16,179	7,000	MC	\$32,143k
E132079 Tourism Development & Publications	48,209	38,209	3,600	MC	AGO Drive Tourism Dev \$33k
E132090 Admin Alloc - Tourism	66,610	49,553	57,961	Admin Alloc	Allocation!
E132099 Loop Trail Marketing	3,000	500	500	MC	budget
E132101 Promoting Leonora TV	10,000	7,987	15,000	MC	budget
E132103 Leonora Tourism Advertising Cos	10,000	7,516	6,500	MC	
E132103 Leonora Tourism Advertising Cos	0	375		OE	
E132298 Depreciation Expense	7,400	7,457	9,261	D	
<b>Total E132 - Tourism/Area Promotion</b>	<b>212,631</b>	<b>136,763</b>	<b>125,322</b>		
<b>E133 - Building Control</b>					
E133020 Superannuation - Building Control	12,730	12,977	8,268	EC	
E133053 Building Asbestos Register	0	0	5,000	MC	
E133010 Salaries & Wages - Building Control	74,882	79,312	78,748	EC	
E133012 Administration Allocated	66,610	49,553	57,961	Admin Alloc	Allocation!
E133050 BCITF Levy	120,000	111,667	1,500	MC	
<b>Total E133 - Building Control</b>	<b>274,222</b>	<b>253,509</b>	<b>151,477</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E134 - Gwalia Historical Precinct</b>						
E134049	Archival Record Keeping	20,500	45,984	100,000	MC	Hocking Heritage
E134049	Archival Record Keeping	0	480		OE	
E134010	Gwalia Salaries and Wages	509,411	425,097	405,000	EC	
E134011	Superannuation	60,701	31,344	35,000	EC	
E134012	Merchandise for Resale	50,430	42,025	27,000	MC	Increased tourist numbers
E134013	Museum Maintenance	70,000	16,296	70,000	MC	General maintenance
E134013	Museum Maintenance	2,486	2,134		EC	
E134014	Hoover House Maintenance	70,000	48,741	50,000	MC	General utilities
E134014	Hoover House Maintenance	129	123		U	
E134014	Hoover House Maintenance	5,660	5,073		EC	
E134015	Gardens & Grounds Maintenance	7,021	6,026		EC	
E134015	Gardens & Grounds Maintenance	22,211	21,473	35,000	MC	Single Axle Trailer \$2800kRose plants\$500
E134016	Catering & Consumables	56,000	50,261	55,000	MC	Increased tourism numbers
E134017	Utilities	34,207	32,578	27,000	U	General utilities
E134018	Advertising - Gwalia Promotion	16,423	15,641	15,000	MC	GWN Airtime \$12K/WIN 12 mths 1825x15sec \$8K/Signage \$10K
E134019	Printing & Stationery	6,141	5,849	11,000	MC	General utilities
E134020	Phone and Internet Usage	7,680	3,657	5,000	MC	General utilities
E134021	Insurance	26,724	21,599	22,984	INS	General insurance
E134022	Staff Training	10,000	1,758	0	EC	
E134022	Staff Training	0	2,668	5,000	MC	
E134023	Bank Charges (EFTPOS)		0	200	MC	Do we need this line
E134024	Office and Equipment Maintenance	2,000	247	1,000	MC	General utilities
E134025	Consultants Fees	5,000	0	2,000	MC	General fees
E134026	Website Maintenance & Upgrade	14,000	924	5,000	MC	Website Maintenance&Eyejack App
E134030	Administration Alloc	66,610	49,553	57,961	Admin Alloc	Allocation!
E134031	Gwalia Buildings Maintenance	12,000	7,367	12,000	MC	Cottages&Sm Vehicle Shed
E134042	Small Projects	75,000	3,591	55,000	MC	Mazza\$10kChisholms\$5kBBills\$10504k
E134043	Geocaching Project & Geo Trail	1,600	1,484	1,000	MC	No original budget
E134045	Gwalia Interpretation Plan	2,000	916	16,418	MC	LotteryWest Grant Finalising
E134298	Depreciation	164,000	164,165	150,484	D	General depreciation
<b>Total E134 - Gwalia Historical Precinct</b>		<b>1,317,934</b>	<b>1,007,052</b>	<b>1,164,047</b>		
<b>E135 - Information Centre</b>						
E135001	Info Centre Wages	37,467	33,747	32,000	EC	
E135002	Info Centre Super	4,121	3,406	3,200	EC	
E135003	Info Centre Building Maint	15,000	4,538	9,000	MC	
E135003	Info Centre Building Maint	154	132		EC	
E135004	Info Centre Cleaning	4,199	3,999	5,500	MC	
E135005	Info Centre Equipment Maint	7,000	0	3,000	MC	New PC and various other requirements
E135006	Training	0	450	2,500	MC	
E135006	Training	2,500	163		EC	
E135007	Community Activities	2,500	0	2,500	MC	
E135008	Office Expenses	1,000	247	1,000	MC	
E135009	Info Centre Utilities	4,542	4,326	4,500	U	
E135010	Phone/Internet Expenses	2,125	2,024	2,500	MC	
E135011	Purchase of Goods for Resale	3,000	1,522	8,000	MC	Restock for sale of product
E135012	Insurance	1,772	1,438	1,582	INS	
E135013	Administration Alloc	22,203	49,553	57,961	Admin Alloc	Allocation!
<b>Total E135 - Information Centre</b>		<b>107,583</b>	<b>105,544</b>	<b>133,243</b>		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

**Shire of Leonora**  
**Detailed Budget 2023-24**

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	NOTES
<b>E136 · Other Economic Services</b>					
E132060 ATM Install & Run	34,572	32,926	31,000	MC	
E136040 Standpipe	59,386	56,558	65,000	U	
E136040 Standpipe	2,397	2,283		MC	
E136298 Depreciation Other Economic Ser	144,500	144,529	147,875	D	
<b>Total E136 · Other Economic Services</b>	<b>240,855</b>	<b>236,296</b>	<b>243,875</b>		
<b>E137 · Leonora Shared Off/Admin Centre</b>					
E137006 Insurance	19,553	15,871	17,458	INS	
E137005 Telephone	21,457	20,436	30,000	MC	
E137004 Equipment Mtce	233	222	5,000	MC	
E137003 Cleaning	48,424	48,424	44,000	MC	
E137002 Utilities	25,840	24,193	25,000	U	
E137002 Utilities	0	416		MC	
E137001 Building Mtce	2,982	3,975	8,000	MC	
<b>E137 · Leonora Shared Off/Admin Centre</b>	<b>118,489</b>	<b>113,537</b>	<b>129,458</b>		
<b>E138 · Leonora Golden Gift</b>					
E138001 Advertising	20,000	11,172	20,000	MC	
E138002 Entertainment	130,000	129,996	150,000	MC	
E138002 Entertainment	4,840	4,154		EC	
E138004 Athletics Events Prizemoney		55,850	90,000	MC	Bowling Club Comp Extra
E138004 Athletics Events Prizemoney	100,117	39,500		OE	
E138005 Fireworks	23,100	22,000	20,000	MC	
E138006 Security	33,537	31,940	20,000	MC	
E138007 Aircraft Charter/Hire	36,225	34,500	32,000	MC	
E138008 Accommodation and Meals	27,962	26,630	22,500	MC	
E138009 Athletics/Cyclist Expenses	6,984	10,067	25,000	MC	
E138009 Athletics/Cyclist Expenses	0	425		OE	
E138009 Athletics/Cyclist Expenses	4,415	3,787		EC	
E138010 Other Expenses	10,556	10,937	70,000	MC	
E138010 Other Expenses	0	89		OE	
<b>Total E138 · Leonora Golden Gift</b>	<b>397,736</b>	<b>381,047</b>	<b>449,500</b>		
<b>Total E139 · Other Heritage Projects</b>	<b>102,424</b>	<b>2,295</b>	<b>102,500</b>		
	<b>(1,856,200)</b>	<b>(1,395,947)</b>	<b>(1,492,898)</b>		
<b>Proceeds from Disposal of Assets</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Capital Purchases</b>					
Land & Building	0	0	0		
Plant & Equipment	0	0	0		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Financing Inward</b>	<b>0</b>	<b>28,393</b>	<b>0</b>		
<b>Financing Outward</b>	<b>219,500</b>	<b>0</b>	<b>1,200,000</b>		



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	Notes
<b>I14 · OTHER PROPERTY &amp; SERVICES</b>					
<b>I141 · Private Works</b>					
I141450 Charges - plant hire	32,872	31,307	38,000	FC	
	32,872	31,307	38,000		
<b>I142 · Administration Overheads</b>					
I142400 Admin Reimbursements	2,695	2,567	1,000	OR	
<b>Total I142 · Administration Overheads</b>	2,695	2,567	1,000		
<b>I144 · Plant Costs</b>					
I144440 Sundry Income	210	310	1,000	OR	
I144445 Legal Costs Recoverable	4,200	4,000	5,000	FC	lease
I144445 Legal Costs Recoverable	1,629	5,817		OR	
I144451 Reimb. - Insurance recoveries	2,500	0	2,500	OR	
I144456 Diesel Fuel Rebate	72,790	69,324	71,000	OR	
<b>Total I144 · Plant Costs</b>	81,329	79,452	79,500		
<b>I145 · Unclassified</b>					
I145501 Standpipe Water	63,371	60,354	40,000	FC	
I142200 Gain on Sale of Assets (Admin)		0		OR	
I145145 Reimbursements	1,000	(479)	2,000	OR	LGIS Hlth&Wellbeing Program
I145500 Suspense	0		0	OR	
I145502 Profit on sale of asset	29,884		4,100	POD	
<b>Total I145 · Unclassified</b>	94,255	59,875	46,100		
<b>E14 · OTHER PROPERTY &amp; SERVICES</b>					
<b>E141 · Private Works</b>					
E141010 Private Works	9,767	8,350	5,200	MC	
E141010 Private Works	7,199	6,179		EC	
<b>Total E141 · Private Works</b>	16,966	14,528	5,200		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	Notes
<b>E142 · Administration Overheads</b>						
E142300	Employee Housing Subsidy	158,860	0	60,000	EC	Policy Staff private homes incentive
E142010	Depreciation- Admin	48,000	47,922	55,000	D	
E142011	Salaries Admin	871,098	811,330	800,000	EC	
E142012	Annual leave - Admin	96,853	26,035	100,000	EC	
E142020	Superannuation - Admin	124,888	99,876	101,000	EC	Increase provision no original budget
E142030	Insurance Admin	73,812	60,685	48,000	INS	
E142035	Staff Training & Uniforms	0	7,645	18,000	MC	
E142035	Staff Training & Uniforms	42,983	22,644		EC	
E142050	Office Building Mtce	20,000	6,203	16,000	MC	Inc improved gate access
E142050	Office Building Mtce	316	271		EC	
E142050	Office Building Mtce	0	502		U	
E142052	Utilities - Power & Water	6,251	5,954	12,000	U	
E142053	Cleaning	20,309	19,342	25,000	MC	550 hrs x \$45
E142070	Printing & Stationery	14,403	13,718	12,000	MC	
E142080	Telephone	10,343	9,851	15,000	MC	
E142090	Postage & Freight	6,937	6,607	3,500	MC	
E142100	Advertising	19,971	19,020	21,000	MC	Inc Staff Recruitment Advertising \$10K extra
E142110	Office Equip Mtce	30,000	247	3,500	MC	
E142111	Photocopier usage	31,000	29,415	31,000	MC	
E142120	Bank Charges	10,073	10,234	12,000	MC	
E142120	Bank Charges	0	26		EC	
E142121	Relocation Exps DCEO	20,000	0	0	EC	
E142123	Records Storage & Management	3,590	3,419	40,000	MC	0
E142140	Computer operating exps	100,000	70,736	50,000	MC	Netlogic/InfoCouncil\$4410 Fitzgerald \$10K Moore Aust\$90k M Wynne & Misc \$50
E142144	Consultants Fees	150,000	95,948	100,000	MC	
E142145	Fringe Benefits Tax	41,545	4,317	50,000	EC	
E142180	Travel & Accommodation	6,000	1,269	5,000	EC	
E142180	Travel & Accommodation	5,000	2,293		MC	
E142181	Conference exps	0	0	8,000	EC	
E142181	Conference exps	10,000	8,102		MC	
E142182	Senior Staff Rec. Expenses	14,750	10,916	28,000	EC	
E142182	Senior Staff Rec. Expenses	0	9,084		MC	
E142183	Loss on disposal of assets	0	0	0	LOD	MOVED TO UNCLASSIFIED
E142210	Accounting fees	132,000	83,230	100,000	MC	
E142230	Legal Exps	30,000	8,099	20,000	MC	
E142230	Legal Exps	0	2,884		OE	
E142235	Legal Costs Recoverable	8,071	7,687	4,000	MC	
E142241	Relief Staff CEO	0	12,990		EC	
E142241	Relief Staff CEO	0	34,079		MC	
E142242	Security	736	701	750	MC	
E142251	Staff Housing Allocated	112,529	98,489	193,299	EC	Allocation
E142299	LESS Allocated To Programs	(2,220,318)	(1,651,771)	(1,932,049)	Admin Alloc	
<b>Total E142 · Administration Overheads</b>		<b>0</b>	<b>(2)</b>	<b>0</b>		
<b>E143 · Works Overheads</b>						
E143150	Work Health & Safety Advisor	0	1,135		EC	1,469,506
E143150	Work Health & Safety Advisor	110,000	1,377	50,000	MC	602,433
E143010	Supervision - Allocated	12,069	12,358	45,000	EC	6,251
E143010	Supervision - Allocated		2,850		MC	48,000
E143020	Engineering Expenses	720	618	80,000	EC	73,812
E143030	Sick & Holiday	118,864	159,605	147,000	EC	
E143031	Location allowance	17,000	16,744	16,000	EC	
E143032	Industry allowance	15,000	14,891	15,000	EC	
E143033	Camp allowance	0	0	500	MC	
E143040	Insurance on Works	55,421	45,006	49,506	INS	
E143070	Staff Housing Allocated	20,095	17,587	34,518	EC	
E143075	Staff Training & Protective Clothing	41,986	10,152	25,000	EC	MOSAIC & Various Other and PWOH allo
E143075	Staff Training & Protective Clothing	0	2,628		MC	
E143080	Superannuation	181,682	148,589	140,000	EC	
E143140	Camping Requisites	2,274	2,166	1,500	MC	

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

		Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	Notes
E143141	Long Service Leave	14,891	14,182		EC	
E143144	Administration Services Allocat	266,438	198,212	231,846	Admin Alloc	
E143290	Less PWOH Allocated to Projects	(864,659)	(874,274)	(835,870)	MC	FORCED TO BALANCE
Total E143 - Works Overheads		(8,219)	(226,175)	0		

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### Shire of Leonora Detailed Budget 2023-24

	Budget 2023-24	Actual 30 June 2023	Budget 2022-23	Class	Notes
<b>E144 · Plant Costs</b>					
E144010 Fuels & Oils	306,989	314,363	275,000	MC	
E144010 Fuels & Oils	0	41		U	
E144020 Tyres	32,492	30,945	25,000	MC	
E144030 Parts & Repairs	125,330	119,402	110,000	MC	
E144040 Repair Wages	12,725	28,326	20,000	MC	
E144040 Repair Wages	14,919	12,803		EC	
E144050 Insurances & Licenses	53,268	49,323	40,000	INS	\$12K Fleet Licensing
E144050 Insurances & Licenses	1,310	4,201		MC	
E144060 Expendable Tools & Freight	20,235	17,790	20,000	MC	
E144060 Expendable Tools & Freight	1,986	1,704		EC	
E144070 Cutting Edges	11,110	10,581	15,000	MC	
E144290 Less POC Allocated to Projects	(580,364)	(464,632)	(505,000)	MC	ASSUMED TO BE ALLOCATED
<b>Total E144 · Plant Costs</b>	<b>0</b>	<b>124,847</b>	<b>0</b>		
<b>E146 · Salaries Control</b>					
E146010 Gross Salaries & Wages for Year	4,201,479	3,566,064	3,500,000	EC	\$120K per annum increase
E146200 Less Salaries & Wages Allocated	(4,201,479)	(3,617,191)	(3,500,000)	EC	Reallocated 100% to operating as capital unknown
<b>Total E146 · Salaries Control</b>	<b>0</b>	<b>(51,127)</b>	<b>0</b>		
<b>E147 · Other Unclassified</b>					
E147101 Sundry Expenses	0	200	0	MC	
E149999 Suspense Account	0	0	0	OE	
E147014 Loss on sale of asset - Admin		0	6,180	LOD	
<b>Total E147 · Other Unclassified</b>	<b>0</b>	<b>200</b>	<b>6,180</b>		
<b>E148 · Plant Depreciation (Costed)</b>					
E148298 Depreciation Expense - Plant/Eq	68,000	68,322	89,528	D	This comes from the Asset register
E148299 Less Depn. Allocated to Project	(68,000)	(131,123)	(89,528)	MC	Assumed to be recovered in the materials and contract when re-allocated to jobs.
<b>Total E148 · Plant Depreciation (Costed)</b>	<b>0</b>	<b>(62,801)</b>	<b>0</b>		
	<b>202,404</b>	<b>373,730</b>	<b>153,220</b>		
<b>Proceeds from Disposal of Assets</b>					
Land & Building	0	0	0		
Plant & Equipment	192,900	0	125,000		
Furniture & Equipment	0	0	0		
Infrastructure Other	0	0	0		
<b>Total</b>	<b>192,900</b>	<b>0</b>	<b>125,000</b>		
<b>Capital Purchases</b>					
<b>Land &amp; Buildings</b>					
Land & Building	4,021,152	Total	3,999,093		
Plant & Equipment	1,710,225	6,692,000	368,817		
Furniture & Equipment					
Infrastructure Other	1,396,255	1,442,506	1,426,998		
<b>Total</b>	<b>7,127,632</b>	<b>8,134,506</b>	<b>5,794,908</b>		
<b>Financing Inward</b>	<b>0</b>	<b>2,414</b>	<b>0</b>		
<b>Financing Outward</b>	<b>260,000</b>	<b>0</b>	<b>0</b>		

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**SHIRE OF LEONORA  
 DISPOSALS OF ASSETS**

**Budget 2023-24**

By Program	Net Book Value 2023-24	Sale Proceeds 2023-24	Profit 2023-24
Description	\$	\$	\$
<b>General Purpose Funding</b>			
	0	0	0
<b>Governance</b>			
	0	0	0
<b>Law Order &amp; Public Safety</b>			
	0	0	0
<b>Health</b>			
EHO Vehicle	31,665	30,000	0
	31,665	30,000	0
<b>Other Health</b>			
Doctors Vehicle	25,641	30,000	4,359
	25,641	30,000	4,359
<b>Education &amp; Welfare</b>			
	0	0	0
<b>Housing</b>			
	0	0	0
<b>Community</b>			
	0	0	
<b>Rec &amp; Culture</b>			
	0	0	0

### Shire of Leonora Detailed Budget 2023-24

**Transport**

2018 Ford Ranger Grader Utility	22,915	22,800	0
Holden Colorado space	24,724	30,000	5,276
Toyota Hilux cab tray top 4WD	24,750	30,000	5,250
Ford Ranger works crew	22,915	22,800	0
Toyota Hilux cab tray top 4WD	24,750	30,000	5,250
Reporting Officer's vehicle	22,001	30,000	7,999
Town Water Cart 3 Tonne Tipper 2012 Mitsa	24,750	30,000	5,250

0

	166,805	195,600	29,025
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**Economic Services**

toyota hilux dual cab 4wd	25,185	30,000	4,815
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	25,185	30,000	4,815
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**Other Property & Services**

MWS vehicle	22,311	30,000	7,689
DCEO vehicle	40,882	45,000	4,118
Admin Kluger	26,404	30,000	3,596
CEO vehicle	73,419	87,900	14,481
	163,016	192,900	29,884

	412,312	478,500	68,083
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**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

By Category	Net Book Value 2023-24 \$	Sale Proceeds 2023-24 \$	Profit 2023-24 \$
Land			0
Buildings			0
Plant & equipment	412,312	478,500	68,083
Furniture & Equipment			0
Infrastructure Other			0
Infrastructure Roads			0
	<b>412,312</b>	<b>478,500</b>	<b>68,083</b>
	Yes	Yes	Yes
			66,188
			66,188
			<b>Profit</b>
			<b>2023-24</b>
<b>Summary</b>			<b>Budget</b>
			<b>\$</b>
Profit/(loss) on Asset Disposals			<b>68,083</b>
Agreed to TB			

## SPECIAL COUNCIL MEETING MINUTES

Shire of Leonora  
Detailed Budget 2023-24

Proceeds from Disposal of Assets Budget 22-23					
Details	Land & Build.	Plant & Equip.	Infra. Other	Infra. Roads	Total
<b>Governance</b>					
4.1 Membership					
Sub-Total	0	0	0		
4.2 Other Governance					
Sub-Total	0	0	0		
Program Total	0	0	0		0
<b>GPF</b>					
3.1 Rates					
Program Total	0	0	0		0
<b>Law, Order &amp; Public Safety</b>					
5.1 Fire Control					
Sub-Total	0	0	0		
5.2 Animal Control					
Sub-Total	0	0	0		
5.3 Other Law, Order & Public Safety					
Sub-Total	0	0	0		
Program Total	0	0	0		0
<b>Health</b>					
7.4 Admin & Inspections					
Sub-Total	0	0	0		

Proceeds from Disposal of Assets Actual & Budget 21-22									
Details	Land & Buildings		Plant & Equipment		Infra. Other		Infra. Roads		Total
	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22 Budget 21-22
<b>Governance</b>									
4.1 Membership									
Sub-Total	0	0	0	0	0	0			0
4.2 Other Governance									
Sub-Total	0	0	0	0	0	0			0
Program Total	0	0	0	0	0	0			0
<b>GPF</b>									
3.1 Rates									
Program Total	0	0	0	0	0	0			0
<b>Law, Order &amp; Public Safety</b>									
5.1 Fire Control									
Sub-Total	0	0	0	0	0	0			0
5.2 Animal Control									
Sub-Total	0	0	0	0	0	0			0
5.3 Other Law, Order & Public Safety									
Sub-Total	0	0	0	0	0	0			0
Program Total	0	0	0	0	0	0			0
<b>Health</b>									
7.4 Admin & Inspections									
Sub-Total	0	0	0	0	0	0			0



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Proceeds from Disposal of Assets Budget 22-23					
Details	Land & Build.	Plant & Equip.	Infra. Other	Infra. Roads	Total
<b>7.4 General</b>					
Sub-Total	0	0	0		
Program Total	0	0	0		0
<b>Education &amp; Welfare</b>					
<b>8.1 Other Education</b>					
Sub-Total	0	0	0		
Program Total	0	0	0		0
<b>Housing</b>					
<b>9.1 Housing</b>					
CEO house					
Sub-Total	0	0	0		
Program Total	0	0	0		0
<b>Community Amenities</b>					
<b>10.1 Refuse Collection</b>					
Sub-Total	0	0	0		
<b>10.2 Refuse Site Maintenance</b>					
Sub-Total	0	0	0		
<b>10.6 Sewerage</b>					
Sub-Total	0	0	0		
<b>10.7 Public Conveniences</b>					
Sub-Total	0	0	0		

Proceeds from Disposal of Assets Actual & Budget 21-22									
Details	Land & Buildings		Plant & Equipment		Infra. Other		Infra. Roads		Total
	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22 Budget 21-22
<b>7.4 General</b>									
Sub-Total	0	0	0	0	0	0			0
Program Total	0	0	0	0	0	0			0
<b>Education &amp; Welfare</b>									
<b>8.1 Other Education</b>									
Sub-Total	0	0	0	0	0	0			0
Program Total	0	0	0	0	0	0			0
<b>Housing</b>									
<b>9.2 Other Housing</b>									
Sub-Total	0	0	0	0	0	0			0
Program Total	0	0	0	0	0	0			0
<b>Community Amenities</b>									
<b>10.1 Refuse Collection</b>									
Sub-Total	0	0	0	0	0	0			0
<b>10.2 Refuse Site Maintenance</b>									
Sub-Total	0	0	0	0	0	0			0
<b>10.6 Sewerage</b>									
Sub-Total	0	0	0	0	0	0			0
<b>10.7 Public Conveniences</b>									
Sub-Total	0	0	0	0	0	0			0

Signed:

15<sup>th</sup> August, 2023

President:

25 JULY 2023

## SPECIAL COUNCIL MEETING MINUTES

Shire of Leonora  
Detailed Budget 2023-24

Proceeds from Disposal of Assets Budget 22-23					
Details	Land & Build.	Plant & Equip.	Infra. Other	Infra. Roads	Total
10.8 Cemetery					
Sub-Total	0	0	0		
10.9 Other					
Sub-Total	0	0	0		
Program Total	0	0	0		0
Recreation & Culture					
11.1 Public Hall & Civic Centres					
Sub-Total	0	0	0		
11.3 Other Recreation					
Sub-Total	0	0	0		
11.4 Library					
Sub-Total	0	0	0		
11.5 Other Heritage					
Sub-Total	0	0	0		
11.6 Other Culture					
Sub-Total	0	0	0		
Program Total	0	0	0		0

Proceeds from Disposal of Assets Actual & Budget 21-22									
Details	Land & Buildings		Plant & Equipment		Infra. Other		Infra. Roads		Total
	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22 Budget 21-22
10.8 Cemetery									
Sub-Total	0	0	0	0	0	0	0	0	
10.9 Other									
Sub-Total	0	0	0	0	0	0	0	0	
Program Total	0	0	0	0	0	0	0	0	0
Recreation & Culture									
11.1 Public Hall & Civic Centres									
Sub-Total	0	0	0	0	0	0	0	0	
11.3 Other Recreation									
Sub-Total	0	0	0	0	0	0	0	0	
11.4 Library									
Sub-Total	0	0	0	0	0	0	0	0	
11.5 Other Heritage									
Sub-Total	0	0	0	0	0	0	0	0	
11.6 Other Culture									
Sub-Total	0	0	0	0	0	0	0	0	
Program Total	0	0	0	0	0	0	0	0	0

Signed:

15<sup>th</sup> August, 2023

President: \_\_\_\_\_

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Proceeds from Disposal of Assets Budget 22-23						
Details	Land & Build.	Plant & Equip.	Infra. Other	Infra. Roads	Total	
Transport						
12.1 Road Construction						
Sub-Total	0	0	0	0	0	
12.2 Road Maintenance						
Sub-Total	0	0	0	0	0	
12.6 Aerodrome						
Sub-Total	0	0	0	0	0	
Program Total	0	0	0	0	0	

Proceeds from Disposal of Assets Actual & Budget 21-22										
Details	Land & Buildings		Plant & Equipment		Infra. Other		Infra. Roads		Total	
	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22
Transport										
12.1 Road Construction										
Bomag BW216PD Roller			71,051	0						
Sub-Total	0	0	71,051	0	0	0	0	0	0	0
12.2 Road Maintenance										
Compactor/rubbish truck				70,000						
2018 Ford Ranger grader ute				33,037						
Holden Colorado space				36,608						
Toyota Hikux cab tray top 4WD				41,243						
Ford Ranger works crew				33,036						
Toyota Hilux cab tray top 4WD				41,243						
Reporting Officer vehicle				33,000						
Sub-Total	0	0	0	288,167	0	0	0	0	0	0
12.6 Aerodrome										
Sub-Total	0	0	0	0	0	0	0	0	0	0
Program Total	0	0	71,051	288,167	0	0	0	0	71,051	288,167

Signed:

15<sup>th</sup> August, 2023

President:

25 JULY 2023

## SPECIAL COUNCIL MEETING MINUTES

Shire of Leonora  
Detailed Budget 2023-24

Proceeds from Disposal of Assets Budget 22-23					
Details	Land & Build.	Plant & Equip.	Infra. Other	Infra. Roads	Total
Economic Services					
13.1 Rural Services					
Sub-Total	0	0	0		
13.2 Tourism & Area Promotion					
Sub-Total	0	0	0		
13.3 Other Economic Services					
Sub-Total	0	0	0		
13.4 Building Control					
Sub-Total	0	0	0		
Program Total	0	0	0		0

Proceeds from Disposal of Assets Actual & Budget 21-22									
Details	Land & Buildings		Plant & Equipment		Infra. Other		Infra. Roads		Total
	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22 Budget 21-22
Economic Services									
13.1 Rural Services									
Sub-Total	0	0	0	0	0	0			
13.2 Tourism & Area Promotion									
Sub-Total	0	0	0	0	0	0			
13.3 Other Economic Services									
		0							
Sub-Total	0	0	0	0	0	0			
13.4 Building Control									
Sub-Total	0	0	0	0	0	0			
Program Total	0	0	0	0	0	0			0

Signed:

15<sup>th</sup> August, 2023

President: \_\_\_\_\_

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Proceeds from Disposal of Assets Budget 22-23					
Details	Land & Build.	Plant & Equip.	Infra. Other	Infra. Roads	Total
Other Property					
14.1 Private Works					
Sub-Total	0	0	0		
14.3 Works Overheads					
Sub-Total	0	0	0		
14.4 Plant Cost Overheads					
Grader John Deere 670G		155,000			
Sub-Total	0	155,000	0		
14.5 Admin Overheads					
Sub-Total	0	0	0		
14.7 Unclassified					
Sub-Total	0	0	0		
Program Total	0	155,000	0		155,000
Total	0	155,000	0	0	155,000

Proceeds from Disposal of Assets Actual & Budget 21-22									
Details	Land & Buildings		Plant & Equipment		Infra. Other		Infra. Roads		Total
	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22	Budget 21-22	Actual Jan 22 Budget 21-22
Other Property									
14.1 Private Works									
Sub-Total	0	0	0	0	0	0			
14.3 Works Overheads									
Sub-Total	0	0	0	0	0	0			
14.4 Plant Cost Overheads									
Sub-Total	0	0	0	0	0	0			
14.5 Admin Overheads									
Sub-Total	0	0	0	0	0	0			
14.7 Unclassified									
MWS vehicle				35,000					
CEO vehicle				52,000					
DCEO vehicle				38,000					
Sub-Total	0	0	0	125,000	0	0			
Program Total	0	0	0	125,000	0	0			0 125,000
Total	0	0	71,051	413,167	0	0	0	0	71,051 413,167

Signed:

15<sup>th</sup> August, 2023

President:

25 JULY 2023

## SPECIAL COUNCIL MEETING MINUTES

Shire of Leonora  
Detailed Budget 2023-24

Capital Purchases of Assets Budget 23-24							
Details		Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Governance	4.1 Membership						
CP2401							
	Sub-Total	0	0	0	0		0
	4.2 Other Governance						
	Sub-Total	0	0	0	0		0
	Program Total	0	0	0	0		0
GPF	3.1 Rates						
	Program Total	0	0	0	0		0
Law, Order & Public Safety	5.1 Fire Control						
	Sub-Total	0	0	0	0		0
	5.2 Animal Control						
	Sub-Total	0	0	0	0		0
	5.3 Other Law, Order & Public Safety						
140000	Upgrade of CCTV System (Asset No 143)?						
	Sub-Total	0	0	0	0		0
	Program Total	0	0	0	0		0
Health	7.4 Admin & Inspections						
	Toyota Hilux Dual Cab (Health Officer) Split Bldg		27,500				
	Sub-Total	0	27,500	0	0		0
	7.5 Pest Control						
	Sub-Total	0	0	0	0		0
	7.6 - Preventative Services Other						
	Sub-Total	0	0	0	0		0
	7.7 Other Health						
10000	1 Queen Victoria Solar Panels						
	Sub-Total	0	0	0	0		0
	Program Total	0	27,500	0	0		27,500
Education & Welfare							

Capital Purchases of Assets Actual & Budget 22-23													
		Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
Details		Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23
Governance	4.1 Membership												
	Sub-Total	0	0	0	0	0	0	0	0			0	0
	4.2 Other Governance												
	Sub-Total	0	0	0	0	0	0	0	0			0	0
	Program Total	0	0	0	0	0	0	0	0			0	0
GPF	3.1 Rates												
	Program Total	0	0	0	0	0	0	0	0			0	0
Law, Order & Public Safety	5.1 Fire Control												
	Sub-Total	0	0	0	0	0	0	0	0			0	0
	5.2 Animal Control												
	Sub-Total	0	0	0	0	0	0	0	0			0	0
	5.3 Other Law, Order & Public Safety												
	Upgrade of CCTV System (Asset No 143)							5,107	45,871				
	Upgrade of CCTV System Shire Depot							35,917	30,000				
	CCTV Trailer			22,000									
	Sub-Total	0	0	0	22,000	0	0	41,025	75,871			41,025	97,871
	Program Total	0	0	0	22,000	0	0	41,025	75,871			41,025	97,871
Health	7.4 - Admin & Inspections												
	Toyota Hilux Dual Cab (Health Officer)			0	52,000							0	52,000
	Sub-Total	0	0	0	52,000	0	0	0	0			0	52,000
	7.5 - Pest Control												
	Sub-Total	0	0	0	0	0	0	0	0			0	0
	7.6 - Preventative Services Other												
	Sub-Total	0	0	0	0	0	0	0	0			0	0
	7.7 Other Health												
	1 QV Bathrooms/wet areas, int paint & flooring		30,000										
	Doctor Vehicle Kluger 2WD Petrol Wagon			54,255									
	Sub-Total	0	30,000	0	54,255	0	0	0	0			84,255	
	Program Total	0	30,000	0	106,255	0	0	0	0	0	0	84,255	136,255
Education & Welfare													

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Capital Purchases of Assets Budget 23-24							
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	
8.5 Other Welfare							
Sub-Total	0	0	0	0	0		
8.6 Pre-Schools							
Sub-Total	0	0	0	0	0		
8.7 Other Education							
Leonora Early Learning Centre Toilets	100,000						
Sub-Total	100,000	0	0	0	0		
Program Total	100,000	0	0	0	0		100,000
Housing							
9.1 Staff Housing							
CEO's House	605,000						
CEO House Earthworks	150,000						
CEO Swimming Pool				80,000			
13 FitzGerald Street Split system aircond x 2	25,000						
26 Queen Vic Carport, driveway & retaining wall				65,000			
9 Cohen - retaining wall & fence	40,000						
40A/40B Hoover Street Fence & Gate				26,000			
90000 All Staff housing - Solar panels							
Sub-Total	820,000	0	0	171,000			
9.2 Other Housing							
Aged Care Village finish build	2,155,737						
Aged Care Village Solar Panels				50,000			
Sub-Total	2,155,737	0	0	50,000			
Program Total	2,975,737	0	0	221,000			3,196,737
Community Amenities							
10.1 Sanitation - Household				0			
Sub-Total	0	0	0	0			
10.3 Sewerage							
Sewerage Pond Addition	0			250,000			
Remote CCTV Camera's							
Sub-Total	0	0	0	250,000			
10.6 Town Planning & Regional Development							
Sub-Total	0	0	0	0			
10.7 Other Community Amenities							
Industrial Blocks x 3							
Sub-Total	0	0	0	0			
Program Total	0	0	0	250,000			250,000
Recreation & Culture							
11.1 Public Hall & Civic Centres							

Capital Purchases of Assets Actual & Budget 22-23													
		Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
Details		Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23
8.5 Other Welfare													
	Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
8.6 Pre-Schools													
	Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
8.7 Other Education													
	Leonora Early Learning Centre Toilets		50,000										
	Sub-Total	0	50,000	0	0	0	0	0	0	0	0	0	50,000
	Program Total	0	50,000	0	0	0	0	0	0	0	0	0	50,000
Housing													
9.1 Staff Housing													
Lot 252 (22) Queen Victoria Street			0									0	700,000
CEO's House			750,000										
13 FitzGerald Street Enclose Outdoor Area			60,000									0	10,000
11A Walton Street Front Fence & Shed			25,000									0	15,000
11B Walton Street Front Fence & Shed			25,000									0	0
5PQuarters 3 bedroom x 3 bathroom			0									0	0
40A Hoover Street Kitchen, Bathroom & Shed			35,000										
40B Hoover Street Kitchen, Bathroom & Shed			35,000										
11 Queen Vic - back verandah/patio enclose			20,000										
26 Queen Vic - Carport			25,000										
51 Gwalia - Carport			25,000										
Cohen - Retaining Wall, fence & Shed			40,000										
Transportable Accommodation 3brd x 3 bthrm		0	190,000										
Sub-Total		0	1,230,000	0	0	0	0	0	0	0	0	0	1,230,000
9.2 Other Housing													
Aged Care Village			5,362,000										
Sub-Total		0	5,362,000	0	0	0	0	0	0	0	0	0	5,362,000
Program Total		0	6,592,000	0	0	0	0	0	0	0	0	0	6,592,000
Community Amenities													
10.1 Sanitation - Household													
													0
Sub-Total		0	0	0	0	0	0	0	0	0	0	0	0
10.3 Sewerage													
Sub-Total		0	0	0	0	0	0	0	0	0	0	0	0
10.6 Town Planning & Regional Development													
Town Planning Development								0	500,000				
Sub-Total		0	0	0	0	0	0	0	500,000			0	500,000
10.7 Other Community Amenities													
Skip Bins 10 @ \$3.5k each				0	35,000							0	
Sub-Total		0	0	0	35,000	0	0	0	0			0	35,000
Program Total		0	0	0	35,000	0	0	0	500,000		0	0	535,000
Recreation & Culture													
11.1 Public Hall & Civic Centres													

Signed:

15<sup>th</sup> August, 2023

President:

25 JULY 2023

## SPECIAL COUNCIL MEETING MINUTES

Shire of Leonora  
Detailed Budget 2023-24

Capital Purchases of Assets Budget 23-24							
Details		Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Tables and Chairs			15,000				
Sub-Total		0	15,000	0	0		
11.2 Swimming Areas & Beaches							
Swimming Pool Heating					300,000		
Swimming Pool Retiling					365,255		

Capital Purchases of Assets Actual & Budget 22-23													
		Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
Details		Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23
Masonic Hall Perimetre Fence								1,558	10,000			0	0
Barnes Federal Theatre Perimetre Fence									10,000			0	0
New oven rec centre													
hover house oven													
Sub-Total		0	0	0	0	0	0	1,558	20,000			1,558	20,000
11.2 Swimming Areas & Beaches													
Swimming Pool Retiling New account number?								682,666	1,048,100				1,048,100



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Capital Purchases of Assets Budget 23-24						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Sub-Total	0	0	0	665,255		
11.3 Other Recreation						
Sub-Total	0	0	0	0		
11.4 Radio Rebroadcasting						
Sub-Total	0	0	0	0		
11.5 Library Information Services						
Ceiling Replacement Library Information Centre	120,000					
Sub-Total	120,000	0	0	0		
11.6 Other Culture						
New heading 11.8 Oval Complex						
140000 Oval LED Lights						
Sub-Total	0	0	0	0		
Program Total	0	15,000	0	665,255		680,255
Transport						
12.1 Road Construction						
Grader John Deere 670G		495,000				
Prime Mover - water cart truck		300,000				
Ranger 4WD (Grader)		62,000				
Toyota Hilux dual Cab 4WD (WS)		52,000				
Toyota Hilux dual Cab 4WD (P & G)		52,000				
Ranger 4WD Dual Cab Tradein S's reqd		62,000				
Small Tipper 3 Tonne - Townsite		72,000				
Trailer (Tipping) - Town Crew		20,000				
Low Loader		160,000				
Fuel Trailer		45,000				
Fire Fighting Trailer		6,000				
Sub-Total	0	1,388,000	0	0		0
12.2 Road & Other Maintenance						

CP2330  
CP2331  
CP2332CP2336  
CP2337  
CP2339  
CP2340  
CP2341  
CP2342  
CP2343  
CP2344  
CP2345  
CP2346  
CP2347IO30003  
CP2349  
CP2350  
CP2351

Capital Purchases of Assets Actual & Budget 22-23												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23
Sub-Total	0	0	0	0	0	0	682,666	1,048,100			682,666	1,048,100
11.3 Other Recreation												
Multi-Purpose Court Upgrade plus LED Lights							126,850	124,415				
Oval Lights LED								5,000				
Small Childrens Swing Set Yungakapi Park								5,000				
Sub-Total	0	0	0	0	0	0	126,850	134,415			126,850	134,415
11.4 Radio Rebroadcasting												
Sub-Total	0	0	0	0	0	0	0	0			0	0
11.5 Library Services												
Sub-Total	0	0	0	0	0	0	0	0			0	0
11.6 Other Culture												
Sub-Total	0	0	0	0	0	0	0	0			0	0
Program Total	0	0	0	0	0	0	811,074	1,202,515	0		811,074	1,202,515
Transport												
12.1 Road Construction												
Grader John Deere 670G						495,000						
Prime Mover - water cart truck						300,000						
Grader Driver's Vehicle (Ranger)						62,000						
Toyota Hilux dual Cab 4WD (WS)						52,000						
Toyota Hilux dual Cab 4WD (P & G)						52,000						
Ranger 4WD Dual Cab Tradein S's reqd						62,000						
Town Water Cart						72,000						
Waste Compactor/Rubbish Truck						0						
Small Tipper 3 Tonne - Townsite						20,000						
Trailer (Tipping) - Town Crew						14,000						
Trailer Sub Pump, hydraulic						18,000						
Standpipe							8,817					
Old Agnew SLK 21.00 to SLK 41.00 Check								1,320,612		900,000		
Town RAV Network R2R								0		1,755,603		
Agnew Lake Miranda								0		640,000		
Sub-Total	0	0	367,670	1,147,000	0	0	8,817	0	1,997,948	3,295,603	2,374,435	4,442,603
12.2 Road Maintenance												

## SPECIAL COUNCIL MEETING MINUTES

Shire of Leonora  
Detailed Budget 2023-24

Capital Purchases of Assets Budget 23-24							
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	
250000							
Footpaths Rochester & Gwalia Streets (Concrete)				100,000			
Electric Security Gates (Airport Style) Office Museum Depot	85,000						
Re-line Shed Depot							
Dome Shade Shelter between sea container				20,000			
LRCI Phase 4 Grant					254,041		
Town RAV Network R2R					1,800,000		
Kookynie - Malcolm RRG					0		
Leinster Downs Road RRG					900,000		
Do we need this							
Sub-Total	85,000	0	0	120,000	2,954,041		
12.3 Traffic Control							
140000							
Number Plate Recognition Camera's							
Sub-Total	0	0	0	0	0		
12.6 Aerodrome							
Airport - New Shed New Terminal & Design LRCI	440,415			140,000			
Airport Taxi-way redevelopment		52,000					
Reporting Officer's Vehicle							
Sub-Total	440,415	52,000	0	140,000	0		
Program Total	525,415	1,440,000	0	260,000	2,954,041	5,179,456	
Economic Services							
13.1 Rural Services							
Sub-Total	0	0	0	0	0		
13.2 Tourism & Area Promotion							
Gwalia Cottages	75,000						
Museum Shed Doors TBA	30,000						
Museum Shed Lining and Fitout (half white shed)	45,000						
Sea container for storage & crane expenses	10,000						
Sub-Total	160,000	0	0	0	0		
13.3 Building Control							
Toyota Hilux Dual Cab (Bldg Officer) Split Health		27,500					
Sub-Total	0	27,500	0	0	0		
13.4 Other Economic Services							
Archival Room, Gwalia Compactus		20,000					
Toyota Hilux dual Cab 4WD (M)		32,000					
Sub-Total	0	52,000	0	0	0		
Program Total	160,000	79,500	0	0	0	239,500	
Other Property							

Capital Purchases of Assets Actual & Budget 22-23													
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	
CP2353							0	25,000			0		
CP2354							139,055	110,000					
CP2355								25,000					
CP2356													
CP2357							46,209	34,000					
CP2358							460	34,000					
CP2359							77,565	67,000					
CP2360								0					
CP231227													
CP231228													
Sub-Total	0	0	0	0	0	0	263,290	295,000	0	0	263,290	295,000	
12.3 Traffic Control													
CP2362					69,205								
Sub-Total	0	0	0	69,205	0	0	0	0	0	0	0	69,205	
12.6 Aerodrome													
CP2363							302,792	248,027					
CP2364					50,000								
Sub-Total	0	0	0	50,000	0	0	302,792	248,027	0	0	302,792	298,027	
Program Total	0	0	367,670	1,266,205	0	0	574,899	543,027	1,997,948	3,295,603	2,940,517	5,104,835	
Economic Services													
13.1 Rural Services													
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	
13.2 Tourism & Area Promotion													
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	
13.3 Building Control													
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	
13.4 Other Economic Services													
CP2368		20,000											
CP2369				65,254									
Sub-Total	0	20,000	0	65,254	0	0	0	0	0	0	0	85,254	
Program Total	0	20,000	0	65,254	0	0	0	0	0	0	0	85,254	
Other Property													

Signed:

15<sup>th</sup> August, 2023

President:

25 JULY 2023

## SPECIAL COUNCIL MEETING MINUTES

Capital Purchases of Assets Budget 23-24						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
14.1 Private Works						
Sub-Total	0	0	0	0	0	
14.3 Public Works Overheads						
MWS's Vehicle		73,000				
Sub-Total	0	73,000	0	0		
14.5 Administration Overheads						
DCEO Vehicle		75,225				
Council Chambers Upgrade Furn/ Equip/IT	130,000					
Administration building refurbishment	130,000					
Sub-Total	260,000	75,225	0	0		
14.7 Unclassified						
Sub-Total	0	0	0	0		
Program Total	260,000	148,225	0	0		408,225
Total	4,021,152	1,710,225	0	1,396,255	2,954,041	10,081,673

CP2370

CP2372

CP2373

CP2374

CP2380

Capital Purchases of Assets Actual & Budget 22-23													
		Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
Details		Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23	Actual June 23	Budget 23
14.1 Private Works													
Sub-Total		0	0	0	0	0	0	0	0	0	0		0
14.3 Public Works Overheads													
MWS's Vehicle					73,000								
Sub-Total		0	0	0	73,000	0	0	0	0				73,000
14.5 Administration Overheads													
DCEO Vehicle					75,225								
Admin Spare Kluger					30,000								
Antennae Internet								6,000					
CEO Toyota Landcruiser													
Sub-Total		0	0	0	105,225	0	0	0	6,000			0	111,225
14.7 Unclassified													
Sub-Total		0	0	0	0	0	0	0	0			0	0
Program Total		0	0	0	178,225	0	0	6,000				0	184,225
Total		3,999,093	6,692,000	368,817	1,672,939	0	1,442,506	1,426,998	1,997,948	1,997,948	3,295,603	7,792,856	15,100,996

### Shire of Leonora Detailed Budget 2023-24

Details	Financing Outwards			Financing Inwards		
	Budget 23-24	Actual 2023	Budget 22-23	Budget 23-24	Actual 2023	Budget 22-23
<b>Governance</b>						
<b>4.1 Membership</b>						
			0			
			0			
			0			
Sub-Total	0	0	0	0	0	0
<b>4.2 Other Governance</b>						
		0				
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	0	0	0
<b>GPF</b>						
<b>3.2 Other General Purpose Funding</b>						
Program Total	0	0	0	0	0	0
<b>Law, Order &amp; Public Safety</b>						
<b>5.1 Fire Control</b>						
Fire disaster		322				
Sub-Total	0	322	0	0	0	0
<b>5.2 Animal Control</b>						
Sub-Total	0	0	0	0	0	0
<b>5.3 Other Law, Order &amp; Public Safety</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	322	0	0	0	0

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

Details	Financing Outwards			Financing Inwards		
	Budget 23-24	Actual 2023	Budget 22-23	Budget 23-24	Actual 2023	Budget 22-23
<b>Health</b>						
<b>7.4 Admin &amp; Inspections</b>						
Plant Reserve HiLux Dual Cab (EHO/Bldg Officer) Split				27,500		
Sub-Total	0	0	0	27,500	0	0
<b>7.5 Pest Control</b>				0		
				0		
Sub-Total	0	0	0	0	0	0
<b>7.6 Preventative Services - Other</b>						
Sub-Total	0	0	0	0	0	0
<b>7.7 Other Health</b>						
		0				
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	27,500	0	0
<b>Education &amp; Welfare</b>						
<b>8.5 Other Welfare</b>						
Building Maintenance Reserve (LELC Toilets)				100,000		
Sub-Total	0	0	0	100,000	0	0
<b>8.6 Pre-Schools</b>				0		
Sub-Total	0	0	0	0	0	0
<b>8.7 Other Education</b>						
			0	0		
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	100,000	0	0
<b>Housing</b>						
<b>9.1 Staff Housing</b>						
Building Maintenance reserve			0	0		0
			0			0
Sub-Total	0	0	0	0	0	0
<b>9.2 Other Housing</b>				0		
Building Maintenance reserve Aged care units				1,140,361		
Aged care units		17,070				2,000,000
Staff Housing				156,000		
CEO House				733,000	0	
Sub-Total	0	17,070	0	2,029,361	0	2,000,000
<b>Program Total</b>	0	17,070	0	2,029,361	0	2,000,000

### Shire of Leonora Detailed Budget 2023-24

Details	Financing Outwards			Financing Inwards		
	Budget 23-24	Actual 2023	Budget 22-23	Budget 23-24	Actual 2023	Budget 22-23
<b>Community Amenities</b>						
<b>10.1 Sanitation - Household</b>						
Sub-Total	0	0	0	0	0	0
<b>10.3 Sewerage</b>						
Waste Management Reserve	140,000	3,670				
Sub-Total	140,000	3,670	0	0	0	0
<b>10.6 Town Planning &amp; Regional Development</b>	0					
	0					
Sub-Total	0	0	0	0	0	0
<b>10.7 Other Community Amenities</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	140,000	3,670	0	0	0	0
<b>Recreation &amp; Culture</b>						
<b>11.1 Public Hall &amp; Civic Centres</b>						
		0				
Sub-Total	0	0	0	0	0	0
<b>11.2 Swimming Areas &amp; Beaches</b>						
Pool reserve		3,814				300,000
Sub-Total	0	3,814	0	0	0	300,000
<b>11.3 Other Recreation</b>						
Sub-Total	0	0	0	0	0	0
<b>11.4 Radio Rebroadcasting</b>						
Sub-Total	0	0	0	0	0	0
<b>11.5 Library Services</b>						
Building Maintenance Reserve (Library Ceiling)				120,000		
Sub-Total	0	0	0	120,000	0	0
<b>Program Total</b>	0	3,814	0	120,000	0	300,000

Details	Financing Outwards			Financing Inwards		
	Budget 23-24	Actual 2023	Budget 22-23	Budget 23-24	Actual 2023	Budget 22-23
<b>Transport</b>						
<b>12.1 Road Construction</b>						
Plant Purchase Reserve		8,977		511,000		900,000
Sub-Total	0	8,977	0	511,000	0	900,000
<b>12.2 Road Maintenance</b>				0		
				0		
Sub-Total	0	0	0	0	0	0
<b>12.6 Aerodrome</b>						
Aerodrome Airport Taxi-way redevelopment/reseal	806,445			0		
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	8,977	0	511,000	0	900,000
<b>Economic Services</b>						
<b>13.1 Rural Services</b>						
Sub-Total	0	0	0	0	0	0
<b>13.2 Tourism &amp; Area Promotion</b>						
Gwalia		3,934		160,000		
Heritage Building		1,609				
Sub-Total	0	5,543	0	0	0	0
<b>13.3 Building Control</b>						
Plant Purchase Reserve (EHO/Bldg Officer)		22,850		27,500		1,200,000
Sub-Total	0	22,850	0	27,500	0	1,200,000
<b>13.4 Other Economic Services</b>						
Plant Purchase Reserve (Museum )				32,000		
Sub-Total	0	0	0	32,000	0	0
<b>Program Total</b>	0	28,393	0	219,500	0	1,200,000

### Shire of Leonora Detailed Budget 2023-24

Details	Financing Outwards			Financing Inwards		
	Budget 23-24	Actual 2023	Budget 22-23	Budget 23-24	Actual 2023	Budget 22-23
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0	0	0
14.3 Public Works Overheads						
Sub-Total	0	0	0	0	0	0
14.4 Plant Cost Overheads						
Sub-Total	0	0	0	0	0	0
14.5 Admin Overheads						
Long Service	0	1,083				
Annual Leave		1,331				
Building Maintenance Reserve Admin refurbish				260,000		
Sub-Total	0	2,414	0	260,000	0	0
14.7 Unclassified						
Sub-Total	0	0	0	0	0	0
Program Total	0	2,414	0	260,000	0	0
Total	140,000	64,660	0	3,267,361	0	4,400,000



**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**7.0 REPORTS**

**7.1 DEPUTY CHIEF EXECUTIVE OFFICER REPORTS**

**7.1.(B) MONTHLY FINANCIAL STATEMENTS - JUNE, 2023**

**SUBMISSION TO:** Special Council Meeting  
Meeting Date: 25th July 2023

**AGENDA REFERENCE:** 7.1.(B) JUL 23

**SUBJECT:** Monthly Financial Statements - June, 2023

**LOCATION/ADDRESS:** Nil

**NAME OF APPLICANT:** Nil

**FILE REFERENCE:** Nil

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Lee-Anne Trevenen

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 21st July 2023

**SUPPORTING DOCUMENTS:** 1. Monthly Financial Statements - June, 2023 [↓](#)

**BACKGROUND**

In complying with the Local Government Financial Management Regulations 1996, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the “cash” financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

It is understood that parts of the statement of financial activity have been submitted to Ordinary Council meetings previously. In reviewing the Regulations the complete statement of financial activity is to be submitted, along with the following reports that are not included in the statement.

Monthly Financial Statements for the month ended 30th June, 2023 consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th June, 2023
- (c) Material Variances – 30th June, 2023

**STATUTORY ENVIRONMENT**

***Part 4 — Financial reports— s. 6.4***

**34. *Financial activity statement report – s. 6.4***

**(1A) *In this regulation —***

***committed assets*** means revenue unspent but set aside under the annual budget for a specific purpose.

34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
  - (b) budget estimates to the end of the month to which the statement relates;*
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
  - (e) the net current assets at the end of the month to which the statement relates.*
34. (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and*
  - (c) such other supporting information as is considered relevant by the local government.*
34. (3) *The information in a statement of financial activity may be shown —*
- (a) according to nature and type classification; or*
  - (b) by program; or*
  - (c) by business unit.*
34. (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
  - (b) recorded in the minutes of the meeting at which it is presented.*
34. (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

#### **POLICY IMPLICATIONS**

There are no policy implications resulting from the recommendation of this report.

#### **FINANCIAL IMPLICATIONS**

There are no financial implications resulting from the recommendation of this report.

#### **STRATEGIC IMPLICATIONS**

There are no strategic implications resulting from the recommendation of this report.

**RECOMMENDATIONS**

That Council accept the Monthly Financial Statements for the month ended 30th June, 2023 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th June, 2023
- (c) Material Variances – 30th June, 2023

**VOTING REQUIREMENT**

Simple Majority

**COUNCIL DECISION**

**Moved: Cr AE Taylor**

**Seconded: Cr LR Petersen**

That Council accept the Monthly Financial Statements for the month ended 30th June, 2023 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th June, 2023
- (c) Material Variances – 30th June, 2023

**CARRIED (7 VOTES TO 0)**



**Moore Australia**

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000  
PO Box 5785, St Georges Terrace, WA  
6831

T +61 8 9225 5355

F +61 8 9225 6181

[www.moore-australia.com.au](http://www.moore-australia.com.au)

21 July 2023

Mr Ty Matson  
Chief Executive Officer  
Shire of Leonora  
PO Box 56  
**LEONORA WA 6438**

Dear Ty

**COMPILATION REPORT TO THE SHIRE OF LEONORA**

We have compiled the accompanying local government financial report of the Shire of Leonora, which comprise the statement of financial activity (by nature or type), a summary of significant accounting policies and other explanatory notes for the period ending 30 June 2023. The monthly financial report has been compiled to meet compliance with the *Local Government Act 1995* and associated regulations.

**THE RESPONSIBILITY OF THE SHIRE OF LEONORA**

The Shire of Leonora are solely responsible for the information contained in the financial report and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

**OUR RESPONSIBILITY**

On the basis of information provided by the Shire of Leonora we have compiled the accompanying financial report in accordance with the requirements of the *Local Government Act 1995*, associated regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Leonora provided, in compiling the financial report. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The local government financial report was compiled exclusively for the benefit of the Shire of Leonora. We do not accept responsibility to any other person for the contents of the financial report.

Russell Barnes  
Director

**Moore Australia (WA) Pty Ltd**

**SHIRE OF LEONORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 June 2023**

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

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Please refer to the compilation report

SHIRE OF LEONORA | 1

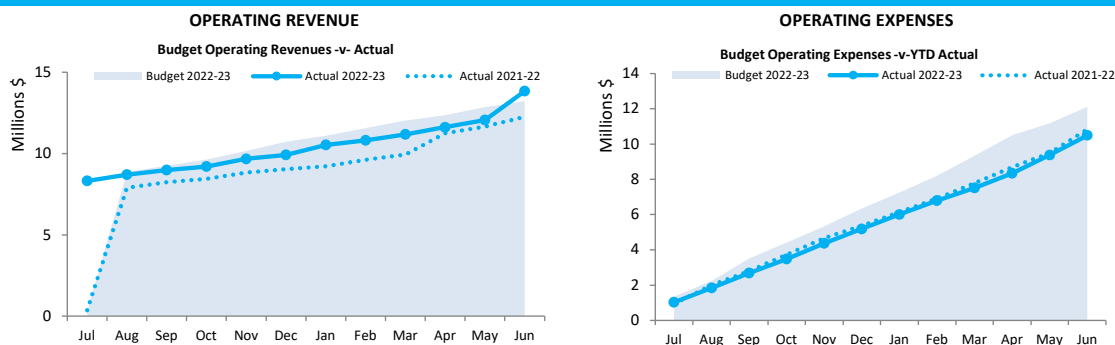
## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

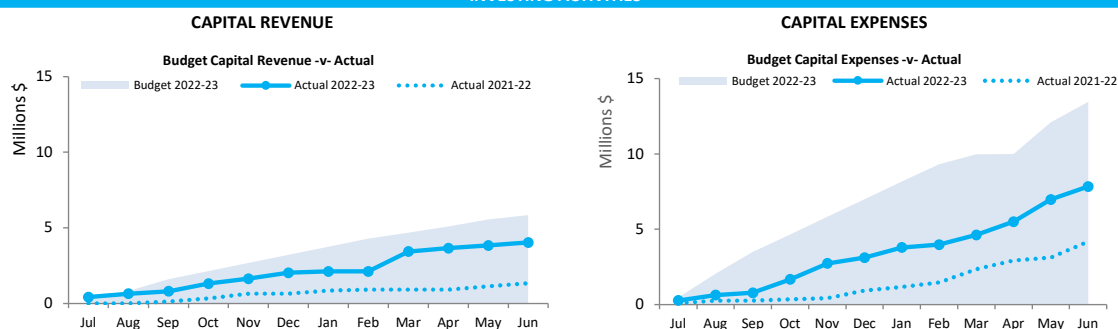
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2023

## SUMMARY INFORMATION - GRAPHS

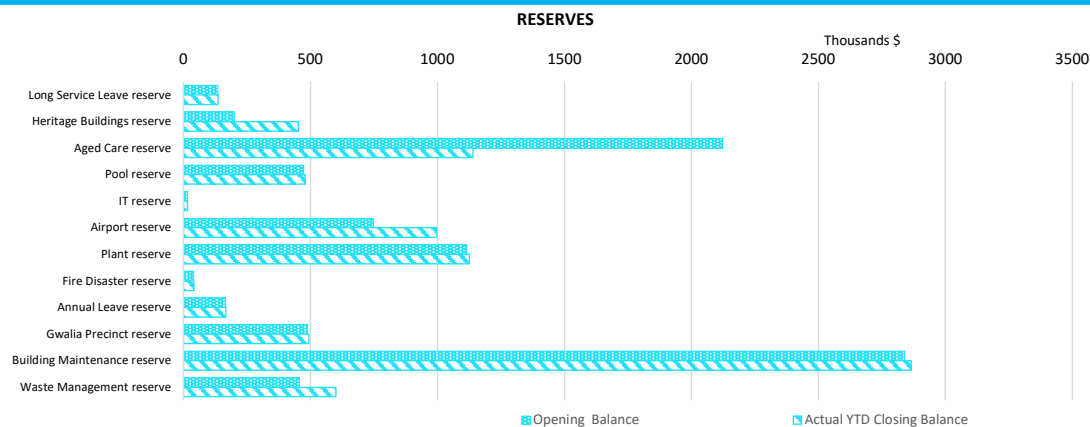
## OPERATING ACTIVITIES



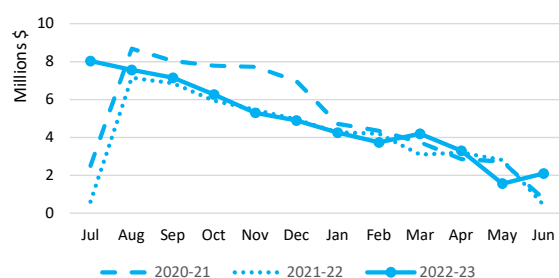
## INVESTING ACTIVITIES



## FINANCING ACTIVITIES



## Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Please refer to the compilation report

SHIRE OF LEONORA | 2

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2023

## EXECUTIVE SUMMARY

## Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.28 M	\$0.28 M	\$0.28 M	\$0.00 M
Closing	\$0.00 M	\$0.00 M	\$2.10 M	\$2.10 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$11.27 M	% of total		\$0.32 M	% Outstanding		\$0.64 M	% Collected
Unrestricted Cash	\$2.76 M	24.5%	Trade Payables	\$0.22 M		Rates Receivable	\$0.10 M	98.8%
Restricted Cash	\$8.51 M	75.5%	0 to 30 Days		100.0%	Trade Receivable	\$0.64 M	% Outstanding
			Over 30 Days		0.0%	Over 30 Days		18.8%
			Over 90 Days		0%	Over 90 Days		1%

Refer to Note 2 - Cash and Financial Assets

Refer to Note 5 - Payables

Refer to Note 3 - Receivables

## Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.94 M	\$2.94 M	\$5.34 M	\$2.40 M

Refer to Statement of Financial Activity

Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$7.78 M	% Variance	YTD Actual	\$2.95 M	% Variance	YTD Actual	\$2.64 M	% Variance
YTD Budget	\$7.82 M	(0.5%)	YTD Budget	\$2.63 M	12.3%	YTD Budget	\$2.44 M	8.1%

Refer to Statement of Financial Activity

Refer to Note 10 - Operating Grants and Contributions

Refer to Statement of Financial Activity

## Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$7.62 M)	(\$7.62 M)	(\$3.80 M)	\$3.81 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.16 M	%	YTD Actual	\$7.84 M	% Spent	YTD Actual	\$3.87 M	% Received
Amended Budget	\$0.18 M	91.0%	Amended Budget	\$13.46 M	58.2%	Amended Budget	\$5.67 M	68.3%

Refer to Note 6 - Disposal of Assets

Refer to Note 7 - Capital Acquisitions

Refer to Note 7 - Capital Acquisitions

## Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$4.40 M	\$4.40 M	\$0.29 M	(\$4.11 M)

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$8.51 M
Interest earned	\$0.07 M

Refer to Note 8 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

Please refer to the compilation report

SHIRE OF LEONORA | 3

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 JUNE 2023**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial 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, and 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**NATURE OR TYPE DESCRIPTIONS**

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets. Excluding Land.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

Please refer to the compilation report

SHIRE OF LEONORA | 4



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023

## BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(b)	(c)	(c) - (b)		
<b>Opening funding surplus / (deficit)</b>	1(c)	\$ 279,087	\$ 279,087	\$ 279,087	\$ 0	0.00%	
<b>Revenue from operating activities</b>							
Rates		7,818,083	7,818,083	7,777,930	(40,153)	(0.51%)	
Operating grants, subsidies and contributions	10	2,625,132	2,625,132	2,948,322	323,190	12.31%	▲
Fees and charges		2,441,398	2,441,398	2,638,999	197,601	8.09%	▲
Interest earnings		85,000	85,000	108,046	23,046	27.11%	▲
Other revenue		242,805	242,805	364,212	121,407	50.00%	▲
Profit on disposal of assets	6	7,300	7,300	8,770	1,470	20.14%	
		<b>13,219,718</b>	<b>13,219,718</b>	<b>13,846,279</b>	<b>626,561</b>	<b>4.74%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(4,286,482)	(4,286,482)	(3,737,740)	548,742	12.80%	▲
Materials and contracts		(4,877,875)	(4,877,875)	(3,895,101)	982,774	20.15%	▲
Utility charges		(450,250)	(450,250)	(363,652)	86,598	19.23%	▲
Depreciation on non-current assets		(1,834,984)	(1,834,984)	(1,970,140)	(135,156)	(7.37%)	
Insurance expenses		(324,912)	(324,912)	(322,247)	2,665	0.82%	
Other expenditure		(335,378)	(335,378)	(179,134)	156,244	46.59%	▲
Loss on disposal of assets	6	0	0	(25,447)	(25,447)	0.00%	▼
		<b>(12,109,881)</b>	<b>(12,109,881)</b>	<b>(10,493,461)</b>	<b>1,616,420</b>	<b>(13.35%)</b>	
Non-cash amounts excluded from operating activities	1(a)	1,827,684	1,827,684	1,982,287	154,603	8.46%	▲
<b>Amount attributable to operating activities</b>		<b>2,937,521</b>	<b>2,937,521</b>	<b>5,335,105</b>	<b>2,397,584</b>	<b>81.62%</b>	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	11	5,668,103	5,668,103	3,868,573	(1,799,530)	(31.75%)	▼
Proceeds from disposal of assets	6	180,000	180,000	163,863	(16,137)	(8.97%)	▼
Payments for property, plant and equipment and infrastructure	7	(13,464,711)	(13,464,711)	(7,837,362)	5,627,349	41.79%	▲
<b>Amount attributable to investing activities</b>		<b>(7,616,608)</b>	<b>(7,616,608)</b>	<b>(3,804,926)</b>	<b>3,811,682</b>	<b>(50.04%)</b>	
<b>Financing Activities</b>							
Transfer from reserves	8	4,400,000	4,400,000	1,000,000	(3,400,000)	(77.27%)	▼
Transfer to reserves	8	0	0	(713,086)	(713,086)	0.00%	▼
<b>Amount attributable to financing activities</b>		<b>4,400,000</b>	<b>4,400,000</b>	<b>286,914</b>	<b>(4,113,086)</b>	<b>(93.48%)</b>	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>2,096,180</b>	<b>2,096,180</b>	<b>0.00%</b>	▲

## KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2023**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

This financial report 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 financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied 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 financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING ESTIMATES**

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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.

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 18 July 2023

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

## (a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(7,300)	(7,300)	(8,770)
Less: Movement in liabilities associated with restricted cash		0	0	(4,530)
Add: Loss on asset disposals	6	0	0	25,447
Add: Depreciation on assets		1,834,984	1,834,984	1,970,140
<b>Total non-cash items excluded from operating activities</b>		<b>1,827,684</b>	<b>1,827,684</b>	<b>1,982,287</b>

## (b) Adjustments to net current assets in the Statement of Financial Activity

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

		Original Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 30 June 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(4,397,221)	(8,797,221)	(8,510,307)
Add: Provisions employee related provisions	9	300,043	300,042	295,512
<b>Total adjustments to net current assets</b>		<b>(4,097,178)</b>	<b>(8,497,179)</b>	<b>(8,214,795)</b>

## (c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	4,493,244	11,076,288	11,271,986
Rates receivables	3	107,031	107,031	97,456
Receivables	3	452,568	492,228	641,032
Other current assets	4	71,829	71,829	60,608
<b>Less: Current liabilities</b>				
Payables	5	(710,256)	(560,406)	(320,617)
Contract liabilities	9	0	(2,110,015)	(1,138,801)
Provisions	9	(317,238)	(300,689)	(300,689)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(4,097,178)</b>	<b>(8,497,179)</b>	<b>(8,214,795)</b>
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>279,087</b>	<b>2,096,180</b>

## CURRENT AND NON-CURRENT CLASSIFICATION

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

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2023

### OPERATING ACTIVITIES NOTE 2 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal	Cash and cash equivalents	2,760,399	0	2,760,399	0	NAB	Variable	Nil
Trust	Cash and cash equivalents	10	0	10	0	NAB	Nil	Nil
Cash on hand	Cash and cash equivalents	1,270	0	1,270	0	Cash on hand	Nil	Nil
Reserves	Cash and cash equivalents	0	8,510,307	8,510,307	0	NAB	Variable	Nil
<b>Total</b>		<b>2,761,679</b>	<b>8,510,307</b>	<b>11,271,986</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,761,679	8,510,307	11,271,986	0			
		<b>2,761,679</b>	<b>8,510,307</b>	<b>11,271,986</b>	<b>0</b>			

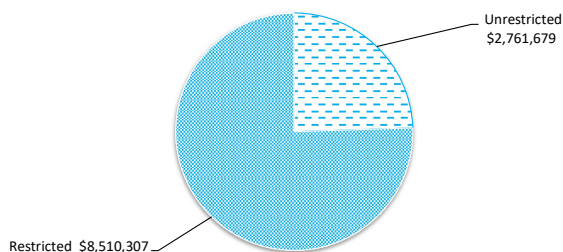
#### KEY INFORMATION

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

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



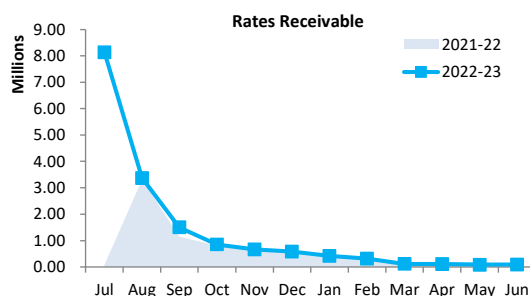
**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 June 2022	30 Jun 2023
	\$	\$
Opening rates arrears	100,035	107,031
Levied	7,005,810	7,777,930
Less - collections	(6,998,814)	(7,787,505)
<b>Net rates receivable</b>	<b>107,031</b>	<b>97,456</b>
% Collected	98.5%	98.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	452,963	86,871	12,151	5,500	557,485
Percentage	0.0%	81.3%	15.6%	2.2%	1%	
<b>Balance per trial balance</b>						
Sundry receivable						557,485
GST receivable						83,547
<b>Total receivables general outstanding</b>						<b>641,032</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

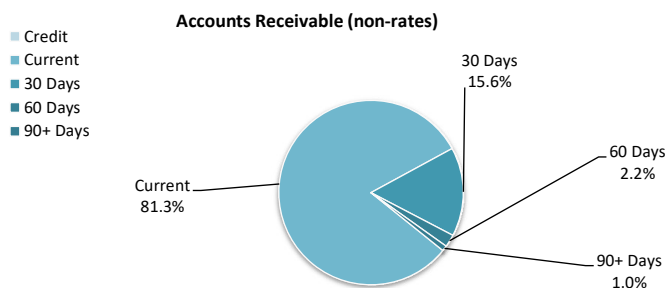
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



Please refer to the compilation report

SHIRE OF LEONORA | 9

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 June 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	71,829	365,539	(376,760)	60,608
<b>Total other current assets</b>	<b>71,829</b>	<b>365,539</b>	<b>(376,760)</b>	<b>60,608</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 JUNE 2023

OPERATING ACTIVITIES  
 NOTE 5  
 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	220,041	0	0	0	220,041
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						219,334
ATO liabilities						75,549
Other payables						0
Credit card						11,947
Prepaid rates						13,787
<b>Total payables general outstanding</b>						<b>320,617</b>
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.

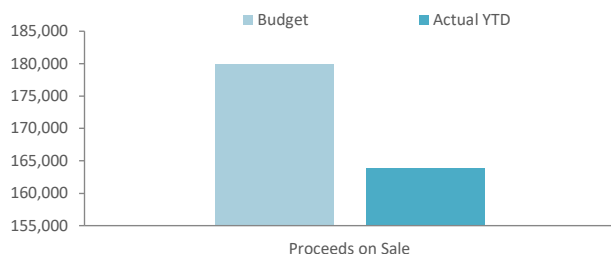
**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 JUNE 2023**

**OPERATING ACTIVITIES  
 NOTE 6  
 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land and Buildings</b>									
249 & 250	35 Hoover Street Leonora	144,000	150,000	6,000	0	154,230	150,000	0	(4,230)
<b>Plant and equipment</b>									
<b>Transport</b>									
660	Holden Colorado space	28,700	30,000	1,300	0	0	0	0	0
116	55,000 Diesel Tank and accessories	0	0	0	0	26,310	13,863	0	(12,447)
		<b>172,700</b>	<b>180,000</b>	<b>7,300</b>	<b>0</b>	<b>180,540</b>	<b>163,863</b>	<b>0</b>	<b>(16,677)</b>



Please refer to the compilation report

SHIRE OF LEONORA | 12



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS**

	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
<b>Capital acquisitions</b>	\$	\$	\$	\$
Land and Buildings	6,743,698	6,743,698	3,999,094	(2,744,604)
Plant and equipment	530,180	530,180	397,817	(132,363)
Infrastructure - roads	3,683,603	3,683,603	1,997,945	(1,685,658)
Infrastructure - improvements & infrastructure	2,507,230	2,507,230	1,442,506	(1,064,724)
<b>Payments for Capital Acquisitions</b>	<b>13,464,711</b>	<b>13,464,711</b>	<b>7,837,362</b>	<b>(5,627,349)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	5,668,103	5,668,103	3,868,573	(1,799,530)
Other (disposals & C/Fwd)	180,000	180,000	163,863	(16,137)
Cash backed reserves				
Aged Care reserve	2,000,000	2,000,000	1,000,000	(1,000,000)
Pool reserve	300,000	300,000	0	(300,000)
Plant reserve	900,000	900,000	0	(900,000)
Building Maintenance reserve	1,200,000	1,200,000	0	(1,200,000)
Contribution - operations	3,216,608	3,216,608	2,804,926	(411,682)
<b>Capital funding total</b>	<b>13,464,711</b>	<b>13,464,711</b>	<b>7,837,362</b>	<b>(5,627,349)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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.

**Initial recognition and measurement for assets held at cost**

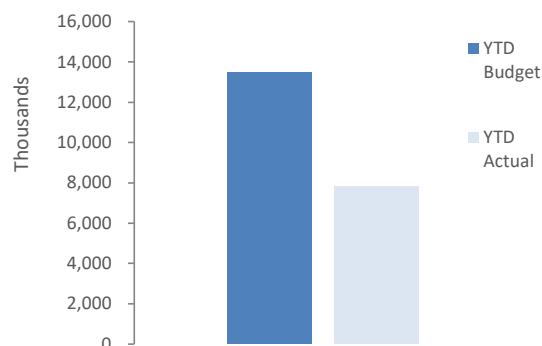
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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

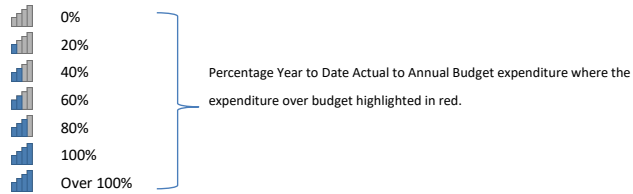
Please refer to the compilation report

**Payments for Capital Acquisitions**



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)Capital expenditure total  
Level of completion indicators

Level of completion indicator, please see table at the end of this note for further detail.

		Amended		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
<b>Land and Buildings</b>				
CP2378	Lot 252 (22) Queen Victoria Street	11,698	11,698	10,877 (821)
CP2306	1 QV Bathrms/wet areas, int paint & flooring	30,000	30,000	0 (30,000)
CP2308	Leonora Early Learning Centre Toilets	50,000	50,000	0 (50,000)
CP2309	CEO's House	750,000	750,000	255,575 (494,425)
CP2310	13 FitzGerald Street Enclose Outdoor Area	40,000	40,000	33,514 (6,486)
CP2311	11A Walton Street Front Fence & Shed	25,000	25,000	6,628 (18,372)
CP2312	11B Walton Street Front Fence & Shed	25,000	25,000	6,285 (18,715)
CP2315	40A Hoover Street Kitchen, Bathroom & Shed	35,000	35,000	0 (35,000)
CP2316	40B Hoover Street Kitchen, Bathroom & Shed	35,000	35,000	0 (35,000)
CP2317	11 Queen Vic - back verandah/patio enclose	65,000	65,000	230 (64,770)
CP2318	26 Queen Vic - Carport	25,000	25,000	403 (24,597)
CP2319	51 Gwalia - Carport	25,000	25,000	16,643 (8,357)
CP2320	Cohen - Retaining Wall, fence & Shed	40,000	40,000	230 (39,770)
CP2313	Transportable Accommodation 3brd x 3 bthrm	190,000	190,000	211,431 21,431
CP2321	Aged Care Village	5,362,000	5,362,000	3,457,278 (1,904,722)
CP2386	Hoover House septic upgrade	15,000	15,000	0 (15,000)
CP2368	Archival Room, Gwalia Compactus	20,000	20,000	0 (20,000)
<b>Total Land and Buildings</b>		<b>6,743,698</b>	<b>6,743,698</b>	<b>3,999,094 (2,744,604)</b>
<b>Plant and Equipment</b>				
CP2303	CCTV Trailer	22,000	22,000	18,152 (3,848)
CP2383	New Oven Recreation Centre	0	0	6,136 6,136
CP2382	Hoover House Oven	18,000	18,000	18,893 893
CP2384	Tables and Chairs	19,100	19,100	0 (19,100)
CP2381	Driver Equity & Access Vehicle	0	0	34,393 34,393
CP2326	10 x Skip Bins	35,000	35,000	39,029 4,029
CP2343	Town Water Cart	72,000	72,000	0 (72,000)
CP2345	Small Tipper 3 Tonne - Townsite	20,000	20,000	65,930 45,930
CP2346	Trailer (Tipping) - Town Crew	53,000	53,000	0 (53,000)
CP2347	Trailer Sub Pump, hydraulic	5,600	5,600	0 (5,600)
CP2364	RADS Grant - Airport Framework	50,000	50,000	0 (50,000)
CP2375	Coffee Machine Hoover House	20,000	20,000	16,302 (3,698)
CP2379	CCTV Waste Site	5,600	5,600	0 (5,600)
CP2380	Toyota Landcruiser Wagon (CEO)	119,880	119,880	108,982 (10,898)
CP2376	Toyota Landcruiser Ute/side drill rig/Tamden Trailer with compressor	90,000	90,000	90,000 0
<b>Total Plant and Equipment</b>		<b>530,180</b>	<b>530,180</b>	<b>397,817 (132,363)</b>

Please refer to the compilation report

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## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

## Capital expenditure total

## Level of completion indicators

0%  
20%  
40%  
60%  
80%  
100%  
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Amended		Variance (Under)/Over
Account Description		Budget	YTD Budget	
		\$	\$	\$
<b>Infrastructure Other</b>				
CP2386	Hoover House Septic Upgrade	0	0	10,245
IO30003	Standpipe - Electric Monitor	8,817	8,817	8,817
CP2301	Upgrade of CCTV System (Asset No I43)	45,871	45,871	5,108
CP2302	Upgrade of CCTV System Shire Depot	30,000	30,000	35,917
CP2325	Town Planning Development	500,000	500,000	0
CP2327	Masonic Hall Perimetre Fence	30,000	30,000	1,949
CP2328	Barnes Federal Theatre Perimetre Fence	20,000	20,000	0
CP2329	Swimming Pool Retiling	1,148,100	1,148,100	682,947
CP2330	Multi-Purpose Court Upgrade plus LED Lights	124,415	124,415	126,850
CP2332	Small Childrens Swing Set Yungakapi Park	5,000	5,000	0
CP2353	Fencing - Shire Common	25,000	25,000	0
CP2354	Footpaths (Concrete)	110,000	110,000	139,055
CP2357	Carport Depot	58,000	58,000	50,801
CP2358	Re-line Shed Depot	0	0	460
CP2359	Fuel Storage Unit - Self Bunded Depot	80,000	80,000	77,565
CP2363	Airport Fencing - RADS	248,027	248,027	302,792
CP2377	Airport Waiting Room	50,000	50,000	0
CP2378	Solar Bore	18,000	18,000	0
CP2374	Antennae Internet	6,000	6,000	0
<b>Total Infrastructure Other</b>		<b>2,507,230</b>	<b>2,507,230</b>	<b>1,442,506</b>
				(1,064,724)
<b>Infrastructure Roads</b>				
CP2349	Old Agnew SLK 21.00 to SLK 41.00	1,250,000	1,250,000	1,320,612
CP2350	Town RAV Network R2R	1,755,603	1,755,603	0
CP2351	Agnew Lake Miranda	678,000	678,000	677,333
<b>Total Infrastructure Roads</b>		<b>3,683,603</b>	<b>3,683,603</b>	<b>1,997,945</b>
				(1,685,658)
				0
<b>Grand Total</b>		<b>13,464,711</b>	<b>13,464,711</b>	<b>7,837,362</b>
				(5,627,349)

Please refer to the compilation report

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## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023

## OPERATING ACTIVITIES

## NOTE 8

## RESERVE ACCOUNTS

## Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Long Service Leave reserve	134,623	0	1,233	0	0	0	0	134,623	135,856
Heritage Buildings reserve	200,041	0	1,842	0	250,000	0	0	200,041	451,883
Aged Care reserve	2,121,478	0	18,883	0	0	(2,000,000)	(1,000,000)	121,478	1,140,361
Pool reserve	474,036	0	4,343	0	0	(300,000)	0	174,036	478,379
IT reserve	15,000	0	0	0	0	0	0	15,000	15,000
Airport reserve	746,453	0	0	0	250,000	0	0	746,453	996,453
Plant reserve	1,115,615	0	10,222	0	0	(900,000)	0	215,615	1,125,837
Fire Disaster reserve	39,940	0	366	0	0	0	0	39,940	40,306
Annual Leave reserve	165,420	0	1,516	0	0	0	0	165,420	166,936
Gwalia Precinct reserve	488,875	0	4,479	0	0	0	0	488,875	493,354
Building Maintenance reserve	2,839,603	0	26,018	0	0	(1,200,000)	0	1,639,603	2,865,621
Waste Management reserve	456,137	0	4,184	0	140,000	0	0	456,137	600,321
	<b>8,797,221</b>	<b>0</b>	<b>73,086</b>	<b>0</b>	<b>640,000</b>	<b>(4,400,000)</b>	<b>(1,000,000)</b>	<b>4,397,221</b>	<b>8,510,307</b>

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023OPERATING ACTIVITIES  
NOTE 9  
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2023
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		348,746	0	600,274	(509,633)	683,764
- Capital grant/contribution liabilities		1,761,269	0	768,060	(1,829,915)	455,037
<b>Total other liabilities</b>		2,110,015	0	1,368,334	(2,339,548)	1,138,801
<b>Employee Related Provisions</b>						
Annual leave		172,113	0	0	0	172,113
Long service leave		128,576	0	0	0	128,576
<b>Total Employee Related Provisions</b>		300,689	0	0	0	300,689
<b>Total other current liabilities</b>		<b>2,410,704</b>	<b>0</b>	<b>1,368,334</b>	<b>(2,339,548)</b>	<b>1,439,490</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

## KEY INFORMATION

## 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 Related Provisions

## 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 calculation of net current assets.

## Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

## Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

## Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023NOTE 10  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2022	Liability	Liability	30 Jun 2023	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grant - Equalisation	0	0	0	0	0	338,132	338,132	1,001,169
Grant - Roads (Untied)	0	0	0	0	0	230,160	230,160	730,821
<b>Law, order, public safety</b>								
Operational Grant - Bush Fire	0	0	0	0	0	2,682	2,682	2,700
Road Safety Program	0	0	0	0	0	4,800	4,800	4,800
<b>Education and welfare</b>								
Grant- Sustainability Child Care	0	0	0	0	0	68,107	68,107	68,107
Childcare Grants (Misc)	0	0	0	0	0	15,500	15,500	0
Youth Support DCP Grant	0	37,698	(37,698)	0	0	75,001	75,001	76,702
Youth Program Grants	0	0	0	0	0	5,500	5,500	0
LGA Suicide Prevent Grant	35,000	0	(35,000)	0	0	35,000	35,000	35,000
<b>Recreation and culture</b>								
National Australia Day Grant	0	0	0	0	0	20,000	20,000	20,000
Other grants - Various	0	0	0	0	0	115,000	115,000	0
CDC Services Grant	313,746	309,546	(183,905)	439,387	439,387	623,395	623,395	183,905
Indue Agreement	0	76,049	(76,049)	0	0	129,137	129,137	101,918
Other Grant Funding	0	0	0	0	0	3,000	3,000	0
Nyunnga-Ku Womens Group	0	30,131	(30,131)	0	0	0	0	5,000
Grant CRC Services	0	146,850	(146,850)	0	0	113,690	113,690	117,703
Local Partners Trans 2021-9085	0	0	0	0	0	0	0	68,118
Grant - CRC Services	0	0	0	0	0	0	0	3,000
FRRR Strengthening Rural Communities	0	0	0	0	0	0	0	10,000
Nyunng Com Priority Brokerage 5	0	0	0	0	0	0	0	30,131
<b>Transport</b>								
Contrib. - Street Lights	0	0	0	0	0	3,699	3,699	8,786
Grants - MRWA Direct	0	0	0	0	0	183,302	183,302	183,302
RADS Grant - Airport Framework	0	0	0	0	0	50,000	50,000	0
RADS Grant - Security Fencing	0	0	0	0	0	248,027	248,027	244,660
<b>Economic services</b>								
Cactus Eradication	0	0	0	0	0	50,000	50,000	0
Gwalia Historical Precinct other grant	0	0	0	0	0	120,000	120,000	0
Leonora Golden Gift Sponsorship	0	0	0	0	0	125,000	125,000	0
Leonora Golden Gift Grant	0	0	0	0	0	66,000	66,000	52,500
	348,746	600,274	(509,633)	439,387	439,387	2,625,132	2,625,132	2,948,322

## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023

NOTE 11

## NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grant-Infra(COVID) Yingkapayi Playground	0	0	0	0	0	100,117	100,117	100,117
Grant-Infra(COVID) Yingkapayi Playground	0	0	0	0	0	25,042	25,042	25,041
Grant-Infra(COVID) Public Toilets Townsite	0	0	0	0	0	15,000	15,000	15,000
Grant-Infra(COVID) Malcolm Dam Facility Upgrade	0	0	0	0	0	4,000	4,000	4,000
<b>Education and welfare</b>								
Driver Access & Equity Grant	0	88,000	(36,561)	51,439	51,439	0	0	36,561
<b>Housing</b>								
Ageing in Place	1,335,354	0	(1,335,354)	0	0	3,500,000	3,500,000	2,535,354
<b>Recreation and culture</b>								
ACA Grant - Indoor Cricket Net	0	0	0	0	0	1,000	1,000	0
Swimming Pool - LRCI Phase 3 Grant	325,915	257,832	(358,000)	225,747	225,747	880,830	880,830	452,500
Multi-Purpose Courts Tower Street	100,000	0	(100,000)	0	0	138,516	138,516	100,000
<b>Transport</b>								
Grant - Roads to Recovery	0	403,598	0	403,598	403,598	403,598	403,598	0
RRG Funding-Grant	0	0	0	0	0	600,000	600,000	600,000
<b>Economic services</b>								
Local Government Heritage Consultancy Grant	0	18,630	0	18,630	18,630	0	0	0
	<b>1,761,269</b>	<b>768,060</b>	<b>(1,829,915)</b>	<b>699,414</b>	<b>699,414</b>	<b>5,668,103</b>	<b>5,668,103</b>	<b>3,868,573</b>

Please refer to the compilation report

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## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023NOTE 12  
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						0
Opening Surplus(Deficit)		Opening Surplus(Deficit)		87,213		87,213
CP2376 Toyota Landcruiser Ute/side drill rig/Tamden Trailer with compressor	10.2.(A) NOV 22	Capital Expenses	0	0	(90,000)	(2,787)
E080007 - Childcare Superannuation	13.2.(A) 21/03/2023	Non Cash Item	35,000	0	0	(2,787)
E080007 - Childcare Superannuation	13.2.(A) 21/03/2023	Non Cash Item	(35,000)	0	0	(2,787)
E133010 - Salaries - Building Control	13.2.(A) 21/03/2023	Non Cash Item	78,750	0	0	(2,787)
E133010 - Salaries - Building Control	13.2.(A) 21/03/2023	Non Cash Item	(78,750)	0	0	(2,787)
E135001 - Info Centre Wages	13.2.(A) 21/03/2023	Non Cash Item	32,000	0	0	(2,787)
E135001 - Info Centre Wages	13.2.(A) 21/03/2023	Non Cash Item	(32,000)	0	0	(2,787)
E142012 - Annual Leave - Admin.	13.2.(A) 21/03/2023	Non Cash Item	100,000	0	0	(2,787)
E142012 - Annual Leave - Admin.	13.2.(A) 21/03/2023	Non Cash Item	(100,000)	0	0	(2,787)
E143030 - Sick & Holiday	13.2.(A) 21/03/2023	Non Cash Item	147,000	0	0	(2,787)
E143030 - Sick & Holiday	13.2.(A) 21/03/2023	Non Cash Item	(147,000)	0	0	(2,787)
E143031 - Location allowance	13.2.(A) 21/03/2023	Non Cash Item	16,000	0	0	(2,787)
E143031 - Location allowance	13.2.(A) 21/03/2023	Non Cash Item	(16,000)	0	0	(2,787)
E143033 - Camp allowance	13.2.(A) 21/03/2023	Non Cash Item	500	0	0	(2,787)
E143033 - Camp allowance	13.2.(A) 21/03/2023	Non Cash Item	(500)	0	0	(2,787)
E143032 - Industry allowance	13.2.(A) 21/03/2023	Non Cash Item	15,000	0	0	(2,787)
E143032 - Industry allowance	13.2.(A) 21/03/2023	Non Cash Item	(15,000)	0	0	(2,787)
E143010 - Supervision - Allocated	13.2.(A) 21/03/2023	Non Cash Item	45,000	0	0	(2,787)
E143010 - Supervision - Allocated	13.2.(A) 21/03/2023	Non Cash Item	(45,000)	0	0	(2,787)
E143020 - Engineering Expenses	13.2.(A) 21/03/2023	Non Cash Item	80,000	0	0	(2,787)
E143020 - Engineering Expenses	13.2.(A) 21/03/2023	Non Cash Item	(80,000)	0	0	(2,787)
E122040 - Roadworks - Maintenance	13.2.(A) 21/03/2023	Non Cash Item	798,506	0	0	(2,787)
E122040 - Roadworks - Maintenance	13.2.(A) 21/03/2023	Non Cash Item	(798,506)	0	0	(2,787)
E122043 - Road Maintenance - Bush Gra	13.2.(A) 21/03/2023	Non Cash Item	167,542	0	0	(2,787)
E122043 - Road Maintenance - Bush Gra	13.2.(A) 21/03/2023	Non Cash Item	(167,542)	0	0	(2,787)
E122160 - Street cleaning	13.2.(A) 21/03/2023	Non Cash Item	159,100	0	0	(2,787)
E122160 - Street cleaning	13.2.(A) 21/03/2023	Non Cash Item	(159,100)	0	0	(2,787)
E122180 - Street trees & watering	13.2.(A) 21/03/2023	Non Cash Item	50,400	0	0	(2,787)
E122180 - Street trees & watering	13.2.(A) 21/03/2023	Non Cash Item	(50,400)	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	92,500	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	(92,500)	0	0	(2,787)
E134015 - Gardens & Grounds Maintenance	13.2.(A) 21/03/2023	Non Cash Item	16,450	0	0	(2,787)
E134015 - Gardens & Grounds Maintenance	13.2.(A) 21/03/2023	Non Cash Item	(16,450)	0	0	(2,787)
E041026 - Councillors Training	13.2.(A) 21/03/2023	Non Cash Item	12,500	0	0	(2,787)
E041026 - Councillors Training	13.2.(A) 21/03/2023	Non Cash Item	(12,500)	0	0	(2,787)
E041020 - Councillors Travelling	13.2.(A) 21/03/2023	Non Cash Item	12,000	0	0	(2,787)
E041020 - Councillors Travelling	13.2.(A) 21/03/2023	Non Cash Item	(12,000)	0	0	(2,787)
E041183 - Donations	13.2.(A) 21/03/2023	Non Cash Item	50,000	0	0	(2,787)
E041183 - Donations	13.2.(A) 21/03/2023	Non Cash Item	(50,000)	0	0	(2,787)
E074070 - Donation	13.2.(A) 21/03/2023	Non Cash Item	40,000	0	0	(2,787)
E074070 - Donation	13.2.(A) 21/03/2023	Non Cash Item	(40,000)	0	0	(2,787)
E118008 - Oval Complex Utilities	13.2.(A) 21/03/2023	Non Cash Item	1,200	0	0	(2,787)
E118008 - Oval Complex Utilities	13.2.(A) 21/03/2023	Non Cash Item	(1,200)	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	6,250	0	0	(2,787)
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Non Cash Item	(6,250)	0	0	(2,787)
E030010 Valuation Expenses	13.2.(A) 21/03/2023	Operating Expenses	0	11,000	0	8,213
E041030 Councillors travelling	13.2.(A) 21/03/2023	Operating Expenses	0	10,000	0	18,213
E041183 Donations	13.2.(A) 21/03/2023	Operating Expenses	0	0	(100,000)	(81,787)
E053420 Road Safety Program Grant	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,800)	(86,587)
E091456 Property Management Services	13.2.(A) 21/03/2023	Operating Expenses	0	60,000	0	(26,587)
E107044 Radioactive Waste Storage Consult	13.2.(A) 21/03/2023	Operating Expenses	0	0	(12,123)	(38,710)
E113092 Swimming Pool Maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	60,000	0	21,290
E132079 Tourism Development & Publications	13.2.(A) 21/03/2023	Operating Expenses	0	0	(36,400)	(15,110)
E133050 BCITF Levy	13.2.(A) 21/03/2023	Operating Expenses	0	0	(73,000)	(88,110)
E134049 Archive Record Keeping Gwalia	13.2.(A) 21/03/2023	Operating Expenses	0	50,000	0	(38,110)
E139002 Agnew Hotel Interpretation Project	13.2.(A) 21/03/2023	Operating Expenses	0	40,000	0	1,890
E139010 Leonora Museum Interpretive Plan	13.2.(A) 21/03/2023	Operating Expenses	0	30,000	0	31,890
E142030 Insurance increase	13.2.(A) 21/03/2023	Operating Expenses	0	0	(13,000)	18,890
E142182 Senior Staff Rec. Expenses	13.2.(A) 21/03/2023	Operating Expenses	0	3,250	0	22,140
I030008 Rates Additional GRV	13.2.(A) 21/03/2023	Operating Revenue	0	43,056	0	65,196
I030023 Interest revenue - Municipal	13.2.(A) 21/03/2023	Operating Revenue	0	26,000	0	91,196
I030022 Interest revenue - Reserves	13.2.(A) 21/03/2023	Operating Revenue	0	51,000	0	142,196
I053406 Road Safety Program Grant	13.2.(A) 21/03/2023	Operating Revenue	0	4,800	0	146,996
I103431 Liquid Waste	13.2.(A) 21/03/2023	Operating Revenue	0	52,000	0	198,996
I114450 Hall Hire	13.2.(A) 21/03/2023	Operating Revenue	0	0	(8,000)	190,996
I114465 Swimming Pool Charges	13.2.(A) 21/03/2023	Operating Revenue	0	0	(17,000)	173,996
I122200 Grant MWRA additional	13.2.(A) 21/03/2023	Operating Revenue	0	3,860	0	177,856
CP2375 Coffee Machine Hoover House	13.2.(A) 21/03/2023	Capital Expenses	0	0	(20,000)	157,856
CP2377 Airport Waiting Room	13.2.(A) 21/03/2023	Capital Expenses	0	0	(50,000)	107,856
CP2378 Solar Bore	13.2.(A) 21/03/2023	Capital Expenses	0	0	(18,000)	89,856
CP2379 CCTV Waste Site	13.2.(A) 21/03/2023	Capital Expenses	0	0	(5,600)	84,256
CP2380 22 Queen Victoria Street	13.2.(A) 21/03/2023	Capital Expenses	0	0	(11,698)	72,558
CP2310 13 Fitzgerald Drive Enclose outdoor-extend west verandah	13.2.(A) 21/03/2023	Capital Expenses	0	20,000	0	92,558
CP2317 11 Queen Vic - back verandah/patio enclosure	13.2.(A) 21/03/2023	Capital Expenses	0	20,000	0	112,558
CP2321 Masonic Hall Perimeter Fence	13.2.(A) 21/03/2023	Capital Expenses	0	0	(10,000)	102,558
CP2327 Masonic Hall Perimeter Fence	13.2.(A) 21/03/2023	Capital Expenses	0	0	(10,000)	92,558
CP2328 Barnes Federal Theatre Perimeter Fence	13.2.(A) 21/03/2023	Capital Expenses	0	0	(10,000)	82,558



## SPECIAL COUNCIL MEETING MINUTES

25 JULY 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023NOTE 12  
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
CP2329 Swimming Pool Retiling - Upgrade	13.2.(A) 21/03/2023	Capital Expenses	0	0	(100,000)	(17,442)
CP2346 Trailer Tipping - Town Crew	13.2.(A) 21/03/2023	Capital Expenses	0	0	(53,000)	(70,442)
CP2347 Trailer Sub Pump, hydraulic	13.2.(A) 21/03/2023	Capital Expenses	0	18,000	(5,600)	(58,042)
CP2351 Agnew-Lake Miranda Road	13.2.(A) 21/03/2023	Capital Expenses	0	0	(38,000)	(96,042)
CP2355 Electric Security Gates-Depot (Airport Style)	13.2.(A) 21/03/2023	Capital Expenses	0	25,000	0	(71,042)
CP2357 Carport - Depot	13.2.(A) 21/03/2023	Capital Expenses	0	0	(24,000)	(95,042)
CP2358 Reline Shed- Depot	13.2.(A) 21/03/2023	Capital Expenses	0	34,000	0	(61,042)
CP2359 Fuel Storage Unit - Self bunded - Depot	13.2.(A) 21/03/2023	Capital Expenses	0	0	(13,000)	(74,042)
CP2379 Standpipe - Electronic Monitor	13.2.(A) 21/03/2023	Capital Expenses	0	0	(8,817)	(82,859)
CP2349 Old Agnew Road	13.2.(A) 21/03/2023	Capital Expenses	0	0	(350,000)	(432,859)
CP2331 Oval Lights LED	13.2.(A) 21/03/2023	Capital Expenses	0	5,000	0	(427,859)
CP2305 Toyota Hilux Dual Cab (Health Officer)	13.2.(A) 21/03/2023	Capital Expenses	0	52,000	0	(375,859)
CP2307 Doctor Vehicle Kluger 2WD Petrol Wagon	13.2.(A) 21/03/2023	Capital Expenses	0	54,255	0	(321,604)
CP2337 Prime Mover - water cart truck	13.2.(A) 21/03/2023	Capital Expenses	0	300,000	0	(21,604)
CP2339 Grader Driver's Vehicle (Ranger)	13.2.(A) 21/03/2023	Capital Expenses	0	62,000	0	40,396
CP2340 Toyota Hilux dual Cab 4WD (WS)	13.2.(A) 21/03/2023	Capital Expenses	0	52,000	0	92,396
CP2341 Toyota Hilux dual Cab 4WD (P & G)	13.2.(A) 21/03/2023	Capital Expenses	0	52,000	0	144,396
CP2342 Ranger 4WD Dual Cab Trade-in \$'s reqd	13.2.(A) 21/03/2023	Capital Expenses	0	62,000	0	206,396
CP2346 Trailer (Tipping) - Town Crew	13.2.(A) 21/03/2023	Capital Expenses	0	14,000	0	220,396
CP2362 Reporting Officer's Vehicle	13.2.(A) 21/03/2023	Capital Expenses	0	69,205	0	289,601
CP2369 Toyota Hilux dual Cab 4WD (M)	13.2.(A) 21/03/2023	Capital Expenses	0	65,254	0	354,855
CP2370 MWS's Vehicle	13.2.(A) 21/03/2023	Capital Expenses	0	73,000	0	427,855
CP2372 DCEO Vehicle	13.2.(A) 21/03/2023	Capital Expenses	0	75,225	0	503,080
CP2373 Admin Spare Kluger	13.2.(A) 21/03/2023	Capital Expenses	0	30,000	0	533,080
CP2336 Grader John Deere 670G	13.2.(A) 21/03/2023	Capital Expenses	0	495,000	0	1,028,080
CP2309 CEO House additional	13.2.(A) 21/03/2023	Capital Expenses	0	0	(249,780)	778,300
E082007 - Youth Services Building Maint	13.2.(A) 21/03/2023	Operating Expenses	0	0	(3,000)	775,300
E091033 - Mtce - Lot 1142 Walton (South)	13.2.(A) 21/03/2023	Operating Expenses	0	0	(2,500)	772,800
E091035 - Mtce - Lot 240 Hoover St	13.2.(A) 21/03/2023	Operating Expenses	0	0	(3,500)	769,300
E091036 - Mtce - Lot 1142 Walton (North)	13.2.(A) 21/03/2023	Operating Expenses	0	0	(5,000)	764,300
E091037 - Mtce - Lot 137A Hoover South	13.2.(A) 21/03/2023	Operating Expenses	0	0	(2,500)	761,800
E091038 - Mtce - Lot 137B Hoover North	13.2.(A) 21/03/2023	Operating Expenses	0	0	(2,000)	759,800
E091039 - Mtce - Lot 289 Queen Victoria	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	751,800
E091040 - Mtce - Lot 229 Hoover	13.2.(A) 21/03/2023	Operating Expenses	0	0	(9,500)	742,300
E091045 - Mtce - Lot 792 Cohen Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,000)	738,300
E091046 - Mtce - Lot 250 Queen Victoria	13.2.(A) 21/03/2023	Operating Expenses	0	0	(7,000)	731,300
E091452 - 1260 Fitzgerald Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	723,300
E091455 - Lot 144 Gwalla Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(7,500)	715,800
E092303 - Mtce - Lot 1261 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	715,300
E092302 - Mtce - Lot 1262 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	714,800
E092301 - Mtce - Lot 1263 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	714,300
E092300 - Mtce - Lot 1264 Stuart Street	13.2.(A) 21/03/2023	Operating Expenses	0	0	(500)	713,800
E091048 - Mtce - Lot 294 Queen Victoria	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,000)	709,800
E107030 - Cemeteries - Leonora	13.2.(A) 21/03/2023	Operating Expenses	0	0	(1,000)	708,800
E107040 - Public Toilets-Cemetery	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	700,800
E107041 - Sale of Indust. Blocks (Costs)	13.2.(A) 21/03/2023	Operating Expenses	0	0	(3,000)	697,800
E113030 - Parks & gardens	13.2.(A) 21/03/2023	Operating Expenses	0	0	(20,000)	677,800
E113051 - Skatepark Mtce	13.2.(A) 21/03/2023	Operating Expenses	0	0	(700)	677,100
E113070 - Oval	13.2.(A) 21/03/2023	Operating Expenses	0	0	(23,000)	654,100
E113092 - Swimming Pool Mtce	13.2.(A) 21/03/2023	Operating Expenses	0	0	(28,000)	626,100
E114300 - Tennis Courts	13.2.(A) 21/03/2023	Operating Expenses	0	0	(1,000)	625,100
E115040 - TV & Radio Maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	0	(7,000)	618,100
E122120 - Depot maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	0	(25,000)	593,100
E126010 - Aerodrome maintenance	13.2.(A) 21/03/2023	Operating Expenses	0	0	(8,000)	585,100
E132042 - Tourist Information Bay	13.2.(A) 21/03/2023	Operating Expenses	0	0	(4,500)	580,600
E082005 Youth Services Telephone	13.2.(A) 21/03/2023	Non Cash Item	1,000	0	0	580,600
E082005 Youth Services Telephone	13.2.(A) 21/03/2023	Non Cash Item	(1,000)	0	0	580,600
Profit on asset disposals	13.2.(A) 21/03/2023	Non Cash Item	(17,453)	0	0	580,600
Loss on asset disposals	13.2.(A) 21/03/2023	Non Cash Item	59,968	0	0	580,600
Proceeds from disposal of assets	13.2.(A) 21/03/2023	Capital Revenue	0	0	(580,600)	0
CP2309 - CEO House additional	10.3.(C) 18/04/2023	Capital Expenses	0	249,780	0	249,780
E142241 - Relief Staff CEO	10.3.(C) 18/04/2023	Operating Expenses	0	0	(249,780)	0
E134014 - Hoover House Maintenance	10.2.(D) 16/05/2023	Operating Expenses	0	18,000	0	18,000
E142241 - Relief Staff CEO	10.2.(D) 16/05/2023	Operating Expenses	0	203,980	0	221,980
E134042 - Small Projects	10.2.(D) 16/05/2023	Operating Expenses	0	15,000	0	236,980
CP2382 - Hoover House Oven	10.2.(D) 16/05/2023	Capital Expenses	0	0	(18,000)	218,980
CP2383 - New CEO vehicle	10.2.(D) 16/05/2023	Capital Expenses	0	0	(119,880)	99,100
CP2384 - Tables and Chairs	10.2.(D) 16/05/2023	Capital Expenses	0	0	(19,100)	80,000
CP2385 - 11 Queen Victoria Street upgrade	10.2.(D) 16/05/2023	Capital Expenses	0	0	(65,000)	15,000
CP2386 - Hoover House septic upgrade	10.2.(D) 16/05/2023	Capital Expenses	0	0	(15,000)	0
			42,515	2,596,878	(2,596,878)	0

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 13**

**EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022-23 year is \$15,000 or 8.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
<b>Revenue from operating activities</b>	\$	%				
Operating grants, subsidies and contributions	323,190	12.31%	▲	FAGS 2023/24 contribution received in 2022/23 FY		
Fees and charges	197,601	8.09%	▲	Higher than anticipated Liquid Waste Disposal		
	23,046	27.11%	▲	Higher interest rate		
	121,407	50.00%	▲	Various including sponsorship		
	548,742	12.80%	▲	Less than budgeted		
	982,774	20.15%	▲	Less than budgeted		
	86,598	19.23%	▲	Less than budgeted		
	156,244	46.59%	▲	Higher than budgeted		
	(25,447)	0.00%	▼			Disposal of 55,000 diesel tank and accessories
	154,603	8.46%	▲	Depreciation of assets		
	(1,799,530)	(31.75%)	▼			Various grant funding timing over 12 months
	(16,137)	(8.97%)	▼			Loss on sale of residence and 55,000 diesel tank and accessories
	5,627,349	41.79%	▲	Timing/Tenders not undertaken.		
	(3,400,000)	(77.27%)	▼			Not undertaken
	(713,086)	0.00%	▼			Not in original budgeted
	2,096,180	0.00%	▲	Receipt of FAGS grant funding prior to year of expenditure and various works not completed		

**SPECIAL COUNCIL MEETING MINUTES**

**25 JULY 2023**

**8.0 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

Nil

**9.0 MEETING CLOSED TO PUBLIC**

**9.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

*Chief Executive Officer TD Matson declared a financial Interest in Item 9.1.(A) – CEO Key Performance Indicators and left the meeting at 12:12pm*

*Mr P Warner left the meeting at 12:12pm*

**COUNCIL DECISION**

**Moved: Cr AM Moore**

**Seconded: Cr AE Taylor**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

**9.1.(A) CEO KEY PERFORMANCE INDICATORS**

This matter is considered to be confidential under Section 5.23(2) - (c) and (e) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting and a matter that if disclosed, would reveal –

- (i) a trade secret; or
- (ii) information that has a commercial value; or
- (iii) information about the business, professional, commercial or financial affairs of a person.

**CARRIED (7 VOTES TO 0)**

*CR RM Cotterill left the meeting at 12:22pm*

## COUNCIL DECISION

Moved: Cr RA Norrie  
Seconded: Cr AM Moore

That the meeting be reopened to the public

**CARRIED (6 VOTES TO 0)**

*K Lord left the meeting at 12:29pm*

*K Lord and T Matson returned to the meeting at 12:29pm*

## 9 MEETING CLOSED TO PUBLIC

### 9.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Shire President, Cr PJ Craig, advised the gallery that the Council had accepted the recommendation of the Shire President, having carried by simple and absolute majorities as required the following:

#### COUNCIL DECISION

Moved: Cr RA Norrie  
Seconded: Cr AM Moore

That Council by **ABSOLUTE MAJORITY**:

1. adopts the draft CEO Key Performance Indicators, as attached to this report; and
2. directs the Shire President to confirm to Council (or otherwise) that the CEO has agreed in writing to the Key Performance Indicators, as advised to him in writing by the Shire President, consistent with Council's adoption of the same.

That Council by **SIMPLE MAJORITY**:

1. directs the Shire President and CEO to ensure that the processes and timeframes for undertaking the 6 monthly probation and 12 monthly annual reviews are communicated to Council, and determined in accordance with the CEO's contract, and the Shire CEO Standards.

**CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)**

*At 12:30pm, Cr RM Cotterill returned to the meeting.*

## 10.0 NEXT MEETING

Tuesday 15th August 2023

## 11.0 CLOSURE OF MEETING

There being no further business, the Chairperson, Cr PJ Craig declared the meeting closed at 12:31pm.