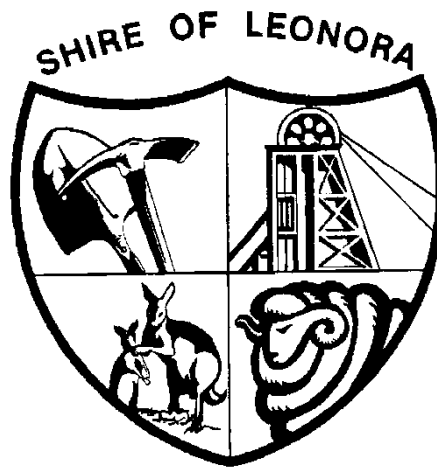


SHIRE OF LEONORA

NOTICE OF A SPECIAL COUNCIL MEETING AGENDA



PURPOSE OF MEETING:

TO CONSIDER AND IF POSSIBLE, ADOPT THE OPERATING, RATE SETTING
STATEMENT, AND CASH FLOW BUDGET FOR THE 2024/2025 FINANCIAL YEAR
TO BE HELD 25TH JULY 2023 AT 9:30AM

A handwritten signature in black ink, appearing to be "Ty Matson", is written over a horizontal line.

TY MATSON
CHIEF EXECUTIVE OFFICER

AGENDA FOR THE MEETING IS DETAILED OVER PAGE.

SHIRE OF LEONORA

INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:-

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS' RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCIL'S DECISION.

TY MATSON
CHIEF EXECUTIVE OFFICER

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally, all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this at the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answer prior to the next meeting of Council.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have financial interest in a matter in the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to the Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.

The Agenda closes the Wednesday week prior to the Council Meeting (i.e. six (6) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Leonora Shire office and Leonora library seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.

8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendation until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).

9. Public Question Time – Statutory Provisions – Local Government Act 1995

Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of Council; and
- (b) Such other meetings of Council or committees as may be prescribed

Procedures and the minimum time to be allocated for asking of and responding to questions raised by members of the public at Council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at the certain Meetings – s5.24 (1) (b)

Local Government (administration) Regulations 1996

Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:

- (a) Every special meeting of a Council; and
- (b) Every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

Reg 6 (1) The minimum time to be allocated for asking of and responding to questions raised by members of the public at ordinary meetings of Council and meetings referred to in regulation 5 is fifteen (15) minutes.

- (2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

Local Government (Administration) Regulations 1996

Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:

- (a) by the person presiding at the meeting; or
- (b) in the case where the majority of the members of the Council or committee present at the meeting disagree with the person presiding, by the majority of the members, having regard to the requirements of sub regulations (2) and (3).

- (2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by Council or committee, as the case may be.

- (3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask a question and receive a response.

(4) Nothing in sub regulation (3) requires:

- (a) A Council to answer a question that does not relate to a matter affecting the local government;
- (b) A Council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
- (c) A committee to answer a question that does not relate to a function of the committee.

10. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Leonora Shire office and the Leonora library within ten (10) working days after the Meeting.

INTEREST DECLARATIONS

With regards to Direct Financial Interests, Indirect Financial Interests and Proximity Interests, please consider sections 5.60A, 5.60B, 5.61 and 5.63 of the *Local Government Act 1995* and associated regulations.

Financial Interests

For the purpose of the financial interest disclosure provisions you will be treated as having an interest in a matter, if either you (as a relevant person), or a person with whom you are closely associated, has:

- a direct or indirect financial interest in a matter; or
- a proximity interest in a matter.

Direct Financial Interest

Section 5.60A of the *Local Government Act 1995* provides that:

A person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

Indirect Financial Interest

Section 5.61 of the *Local Government Act 1995* provides more detail in regards to this, however the existence of an indirect financial interest in a matter can be established by showing that you, or a person with whom you are closely associated, has a financial relationship with a person requiring a local government decision in relation to that matter. There is no requirement to establish a financial gain, loss, benefit or detriment in this instance, the mere existence of a financial relationship and the requirement for a decision is sufficient for a breach of the provision to have occurred.

Proximity Interest

See Section 5.60B of the *Local Government act 1995* for further detail.

The Act requires you to disclose a proximity interest that you, or a person with whom you are closely associated, has in a matter before a council or council committee meeting.

You (or a person with whom you are closely associated) have a proximity interest in any matter that concerns:

- a proposed change to a planning scheme affecting land that adjoins the person's land;
- a proposed change to the zoning or use of land that adjoins the person's land; or
- a proposed development of land that adjoins the person's land (development refers to the development, maintenance or management of the land or of services or facilities on the land).

The existence of a proximity interest is established purely by the location of land, a financial effect on the valuation of your land or on the profitability of your business does not have to be established. It is therefore important that you fully understand when a proximity interest exists.

The person's land referred to is both land in which you, or a person with whom you are closely associated, have any estate or interest.

Land that adjoins a person's land is defined by the Act as land that:

- not being a thoroughfare, has a common boundary with the person's land;
- is directly across a thoroughfare from the person's land; or
- is that part of a thoroughfare that has a common boundary with the person's land.

Impartiality Interest

Impartiality Interest For the purposes of requiring disclosure, an impartiality interest is addressed at Division 4 of the Shire of Leonora Code of Conduct for Council Members, Committee Members and Candidates as, *"an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association"*

The above definition includes examples of the type of relationships from which an interest could arise. However, a significant element is the likely public perception as to whether there may be an interest.

It is sometimes difficult to judge what a reasonable belief of another person is. Therefore, when deciding if such an interest should be disclosed, it is helpful to establish answers to the following questions:

- If you were to participate in assessment or decision making without disclosing, would you be comfortable if the public or your colleagues became aware of your association or connection with an individual or organisation?
- Do you think there would be a later criticism of perceived undisclosed partiality if you were not to disclose?

SHIRE OF LEONORA
ORDER OF BUSINESS FOR MEETING TO BE HELD
THURSDAY 25TH JULY, 2024.

COLOUR**CODING**

1	DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS	
2	DISCLAIMER NOTICE	
3	COUNCIL MEETING INFORMATION NOTES	
4	ANNOUNCEMENTS FROM THE PRESIDING MEMBER	
5	RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE	
	5.1 ATTENDANCE	
	5.2 APOLOGIES	
	5.3 APPLICATIONS FOR LEAVE OF ABSENCE	
	5.4 APPROVED LEAVE OF ABSENCE	
6	DECLARATION OF INTEREST	
	6.1 DECLARATIONS OF FINANCIAL INTEREST	
	6.2 DECLARATIONS OF PROXIMITY INTEREST	
	6.3 DECLARATIONS OF IMPARTIALITY INTEREST	
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7.0 REPORTS**7.1 MANAGER OF BUSINESS SERVICES REPORTS****7.1.(A) PROPOSED 2024/2025 BUDGET**

SUBMISSION TO: Special Council Meeting
Meeting Date: 25th July 2024

AGENDA REFERENCE: 7.1.(A) JUL 24

SUBJECT: Proposed 2024/2025 Budget

LOCATION/ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.6

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Kiara Lord

OFFICER: Manager Business Services

INTEREST DISCLOSURE: Nil

DATE: 11th July 2024

SUPPORTING DOCUMENTS:

1. 24/25 Statutory Budget [↓](#)
2. 24/25 Detailed Budget [↓](#)

PURPOSE

To consider and adopt the Municipal Fund Budget for the 2024/2025 financial year together with supporting schedules. This includes the imposition of rates and the minimum payments setting of elected members fees for the year and other consequential matters arising from the budget papers.

BACKGROUND

The draft 2024/2025 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. This is one of the lowest rises in the Goldfields with several other Councils having rate increases over 10%. It is recommended that a moderate approach to rate increases be applied given the current cost of living crisis. Council should note that larger rate increases or a readjustment of Corporate Business Plan objectives may be required in the future due to the compounded implications of lower than forecast rate increases over a number of years.
- The recurrent operating budget includes an overall average increase in estimated expenditure of 5% and continues to focus on improved service delivery to the community. It should be noted that individual line items may vary from this based on specific factors affecting each of these.

- Budget considerations have been applied to increase staff numbers across various areas, through provision of additional staff, based on management confirmation of minimum staffing requirements across each area.
- 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 rise of employee costs of 5% does not necessarily equate to a 5% increase in individual pay. Individual pays are considered in accordance with the relevant award and individual performance. Non fiscal employee recruitment and retention measures will also be considered and will form part of the overall cost to the Shire.
- A capital works program totalling \$9,497,166 for investment in infrastructure, land and buildings plant and equipment and furniture and equipment is planned as described below. A portion of this is carried over from the 23/24 budget.
- Land and buildings \$1,426,200 is provided that includes final stages for the administration building refurbishment including the Council Chambers from 23/24, purchase of 84 Tower Street, purchase of the Food Van, development of accommodation units at the depot, asbestos remedial works, earthworks at Shire houses, toilets at the childcare centre, a nursery, repairs to the Info Centre and Masonic Lodge Roof, purchase of the Leonora Safe House and a dangerous goods storage unit at the Pool.
- Plant and Equipment purchases of \$710,000 is included to purchase road construction plant, light vehicle changeovers, a community bus, gravesite equipment, a mosquito fogger, wheel balancer and 4 post hoist and a new generator for the Grader Camp.
- Infrastructure 'Other' expenditure is \$2,521,607 for the Youth Centre infrastructure refurbishment, sea containers, recreation facility improvements such as basketball infrastructure and a dog park, Electric Vehicle chargers, security gate installations carried from 23/24, CCTV and security system upgrades, Christmas decorations, fencing, shade sails, digital noticeboard an additional Liquid Waste Pond, various housing expenses including retaining wall repairs and fencing, and the carryover from 2023/24 of the pool heating project.
- Expenditure on Infrastructure Roads is \$4,839,359 with the major component being Town Rav 4 project in line with Council's strategy to increase the investment in road and associated assets, and the flood damaged road repairs through the DRFAWA program. A provision of \$1,000,000 has been included as estimated Disaster Relief Funding as a result of the early 2024 rain events. Final costs are being calculated and it is likely that this figure will increase.
- An estimated surplus of \$4,250,183 is to be brought forward from 30 June 2024. 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 – TV Tower infrastructure
 - LRCIP Funding - \$254,041 roads allocation
 - Roads to Recovery - \$710,318
 - Federal Assistance Grants - \$1,032,914 received 28th June 2024
 - Main Roads WA - \$200,000 Maintenance
 - Regional Road Group - \$600,000

- Horizon Power - \$52,000 EV Fast Chargers
- Women's Wellbeing Hub (DSS) - \$200,000 received 28th June, 2024
- Safe House (DSS) - \$200,000
- The draft 2024/2025 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 as shown in below table:

(a) Reserve Accounts - Movement

	2024/25		Budget	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$
Restricted by council				
(a) Employee Leave reserve	306,578	4,768	0	311,346
(b) Annual leave reserve	0	0	0	0
(c) Long service leave reserve	0	0	0	0
(d) Building reserve	2,056,677	46,470	0	2,103,147
(e) Fire Disaster reserve	40,810	635	0	41,445
(f) Plant Purchase reserve	569,418	8,856	0	578,274
(g) Gwalia Precinct reserve	499,525	7,769	0	507,294
(h) Waste Management reserve	747,847	371,346	0	1,119,193
(i) Aerodrome reserve	1,237,895	372,537	0	1,610,432
(j) IT reserve	15,000	233	0	15,233
(k) Pool reserve	484,362	7,533	0	491,895
(l) Aged care reserve	14,262	0	(14,262)	0
(m) Heritage reserve	457,534	7,116	0	464,650
	6,429,908	827,263	(14,262)	7,242,909

While no specific consultation has occurred on the draft 2024/2025 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 31st 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 30th 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* 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 2024/2025 budget attached for adoption.

STRATEGIC IMPLICATIONS

The draft 2024/2025 budget has been developed having regard for the Shire of Leonora's adopted Plan for the Future, incorporating the Strategic Community Plan and Corporate Business Plans.

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 2024/2025

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 2024/2025 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) 0.077800 cents in the dollar
- Commercial / Industrial (GRV) 0.077800 cents in the dollar
- Rural (UV) 0.170900 cents in the dollar
- Mining (UV) 0.170900 cents in the dollar
- Commercial / Industrial (UV) 0.170900 cents in the dollar
- (2) Minimum Payments
 - Residential (GRV) \$356
 - Commercial / Industrial (GRV) \$356
 - Rural (UV) \$356
 - Mining (UV) \$356
 - Commercial / Industrial (UV) \$356
- (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 11th September 2024 or 35 days after the date of service appearing on the rate notice whichever is the later.
 - **OPTION 2 (Four Instalments)**
 - First instalment to be made on or before 11th September 2024 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 13th November 2024 or 2 months after the due date of the first instalment, whichever is later.
 - Third instalment to be made on or before 15th January 2025 or 2 months after the due date of the first instalment, whichever is later.
 - Fourth instalment to be made on or before 12th March 2025 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 – 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 \$447 per Council meeting, and \$224 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 \$686 per Council meeting and \$224 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 \$39,988.
- (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 \$9,997.
- (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:**

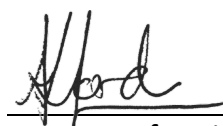
(a) RECOMMENDATION 4 – MATERIAL VARIANCE REPORTING FOR 2024/2025

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 2024/2025 for reporting material variances shall be 8.00% or \$15,000 whichever is greater.

VOTING REQUIREMENT

Absolute Majority

Simple Majority where noted

SIGNATURE

Manager of Business Services

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

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SHIRE'S VISION

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

SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	9,284,776	8,768,155	8,832,233
Grants, subsidies and contributions		1,955,911	2,134,859	2,365,778
Fees and charges	13	3,167,858	3,189,112	3,171,143
Interest revenue	9(a)	150,000	150,987	101,000
Other revenue		78,450	212,818	346,890
		14,636,995	14,455,931	14,817,044
Expenses				
Employee costs		(6,314,166)	(4,422,644)	(5,323,632)
Materials and contracts		(5,217,206)	(5,388,076)	(5,505,184)
Utility charges		(407,510)	(437,078)	(382,041)
Depreciation	6	(4,175,180)	(2,679,843)	(1,970,250)
Insurance		(343,546)	(326,809)	(383,056)
Other expenditure		(217,335)	(105,796)	(369,995)
		(16,674,943)	(13,360,246)	(13,934,158)
		(2,037,948)	1,095,685	882,886
Capital grants, subsidies and contributions		4,328,266	1,030,507	2,257,760
Profit on asset disposals	5	0	122,506	68,083
Loss on asset disposals	5	(53,584)	(18,514)	(1,895)
		4,274,682	1,134,499	2,323,948
Net result for the period		2,236,734	2,230,184	3,206,834
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,236,734	2,230,184	3,206,834

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

SHIRE OF LEONORA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Rates		9,284,776	8,669,321	8,832,233
Grants, subsidies and contributions		1,019,873	2,231,253	2,183,240
Fees and charges		3,167,858	3,189,112	3,171,143
Interest revenue		150,000	150,987	101,000
Goods and services tax received		551,597	714,696	598,481
Other revenue		78,450	212,818	346,890
		14,252,554	15,168,187	15,232,987

Payments

Employee costs		(6,314,166)	(4,455,046)	(5,273,632)
Materials and contracts		(4,963,470)	(5,311,728)	(5,288,619)
Utility charges		(407,510)	(437,078)	(382,041)
Insurance paid		(343,546)	(326,809)	(383,056)
Goods and services tax paid		(805,333)	(680,396)	(662,046)
Other expenditure		(217,335)	(105,796)	(369,995)
		(13,051,360)	(11,316,853)	(12,359,389)

Net cash provided by operating activities	4	1,201,194	3,851,334	2,873,598
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(2,092,700)	(4,602,517)	(5,961,377)
Payments for construction of infrastructure	5(b)	(7,336,980)	(1,090,263)	(4,350,296)
Capital grants, subsidies and contributions		2,887,907	2,067,268	1,576,976
Proceeds from sale of property, plant and equipment	5(a)	77,000	457,070	478,500
Net cash (used in) investing activities		(6,464,773)	(3,168,442)	(8,256,197)

Net increase (decrease) in cash held

		(5,263,579)	682,892	(5,382,599)
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Cash at beginning of year

		11,954,878	11,271,986	11,271,987
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Cash and cash equivalents at the end of the year

4	6,691,299	11,954,878	5,889,388
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF LEONORA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
General rates	2(a)(i) 9,050,561	8,497,602	8,610,527
Rates excluding general rates	2(a) 234,215	270,553	221,706
Grants, subsidies and contributions	1,955,911	2,134,859	2,365,778
Fees and charges	13 3,167,858	3,189,112	3,171,143
Interest revenue	9(a) 150,000	150,987	101,000
Other revenue	78,450	212,818	346,890
Profit on asset disposals	5 0	122,506	68,083
	14,636,995	14,578,437	14,885,127

Expenditure from operating activities

Employee costs	(6,314,166)	(4,422,644)	(5,323,632)
Materials and contracts	(5,217,206)	(5,388,076)	(5,505,184)
Utility charges	(407,510)	(437,078)	(382,041)
Depreciation	6 (4,175,180)	(2,679,843)	(1,970,250)
Insurance	(343,546)	(326,809)	(383,056)
Other expenditure	(217,335)	(105,796)	(369,995)
Loss on asset disposals	5 (53,584)	(18,514)	(1,895)
	(16,728,527)	(13,378,760)	(13,936,053)

Non cash amounts excluded from operating activities

3(c)	4,228,764	2,555,496	1,909,240
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	4,328,266	1,030,507	2,257,760
Proceeds from disposal of assets	5 77,000	457,070	478,500
	4,405,266	1,487,577	2,736,260

Outflows from investing activities

Payments for property, plant and equipment	5(a) (2,092,700)	(4,602,517)	(5,961,377)
Payments for construction of infrastructure	5(b) (7,336,980)	(1,090,263)	(4,350,296)
	(9,429,680)	(5,692,780)	(10,311,673)
	(5,024,414)	(4,205,203)	(7,575,413)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a) 14,262	3,061,335	3,570,152
	14,262	3,061,335	3,570,152

Outflows from financing activities

Transfers to reserve accounts	8(a) (827,263)	(980,936)	(949,233)
	(827,263)	(980,936)	(949,233)
	(813,001)	2,080,399	2,620,919

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

3	3,700,183	2,069,814	2,096,180
Amount attributable to operating activities	2,137,232	3,755,173	2,858,314
Amount attributable to investing activities	(5,024,414)	(4,205,203)	(7,575,413)
Amount attributable to financing activities	(813,001)	2,080,399	2,620,919

Surplus/(deficit) remaining after the imposition of general rates

3	0	3,700,183	0
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This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF LEONORA
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
- Disclosure of Non-current Liabilities with Covenants: Tier 2

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
- Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
- Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	2024/25 Budgeted rate revenue \$	2024/25 Budgeted interim rates \$	2024/25 Budgeted total revenue \$	2023/24 Actual total revenue \$	2023/24 Budget total revenue \$
(i) General rates									
General rates	Gross rental valuation	0.0778	597	20,513,404	1,596,045	76,500	1,672,545	1,520,044	1,596,793
General rates	Unimproved valuation	0.1709	1,645	42,915,739	7,336,016	42,000	7,378,016	6,977,558	7,013,734
Total general rates			2,242	63,429,143	8,932,061	118,500	9,050,561	8,497,602	8,610,527
(j) Minimum payment									
		Minimum \$							
General rates	Gross rental valuation	355.95	93	102,514	33,103	0	33,103	31,204	31,527
General rates	Unimproved valuation	355.95	565	649,667	201,112	0	201,112	239,349	190,179
Total minimum payments			658	752,181	234,215	0	234,215	270,553	221,706
Total general rates and minimum payments			2,900	64,181,324	9,166,276	118,500	9,284,776	8,768,155	8,832,233
Total rates					9,166,276	118,500	9,284,776	8,768,155	8,832,233

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

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 11th September 2024 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 11 September 2024 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 13 November 2024, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 15 January 225, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 12 March 2024, or 2 months after the 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
		\$	%	%
Option one				
Single full payment	11/09/2024	0	0.0%	0.0%
Option two				
First instalment	11/09/2024	0	0.0%	0.0%
Second instalment	13/11/2024	8	0.0%	0.0%
Third instalment	15/01/2025	8	0.0%	0.0%
Fourth instalment	12/03/2025	8	0.0%	0.0%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		12,000	11,088	8,845
		12,000	11,088	8,845

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Landing fees	Fee and charge	Waiver	\$ 7,200	\$ 6,868	\$ 6,904	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	Fee and charge	Waiver	1,680	0	1,680	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	Fee and charge	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.
			14,080	12,068	13,784		

SHIRE OF LEONORA

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

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

(b) 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

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.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	6,691,299	11,954,878	5,889,388
	1,123,026	1,123,026	379,463
	99,732	99,732	60,608
	7,914,057	13,177,636	6,329,459
	(671,148)	(671,148)	(440,071)
	0	(936,038)	0
	0	(1,440,359)	0
	(223,961)	(223,961)	(300,689)
	(895,109)	(3,271,506)	(740,760)
	7,018,948	9,906,130	5,588,699
3(b)	(7,018,948)	(6,205,947)	(5,588,699)
	0	3,700,183	0
8	(7,242,909)	(6,429,908)	(5,889,388)
	223,961	223,961	300,689
	(7,018,948)	(6,205,947)	(5,588,699)

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	0	(122,506)	(68,083)
5	53,584	18,514	1,895
6	4,175,180	2,679,843	1,970,250
	0	(3,524)	5,178
	0	(16,831)	0
	4,228,764	2,555,496	1,909,240

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

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 6,691,299	\$ 11,954,878	\$ 5,889,388
Total cash and cash equivalents		6,691,299	11,954,878	5,889,388
Held as				
- Unrestricted cash and cash equivalents		(551,610)	4,084,611	0
- Restricted cash and cash equivalents		7,242,909	7,870,267	5,889,388
	3(a)	6,691,299	11,954,878	5,889,388
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		7,242,909	7,870,267	5,889,388
		7,242,909	7,870,267	5,889,388
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	7,242,909	6,429,908	5,889,388
Unspent capital grants, subsidies and contribution liabilities		0	1,440,359	0
		7,242,909	7,870,267	5,889,388
Reconciliation of net cash provided by operating activities to net result				
Net result		2,236,734	2,230,184	3,206,834
Depreciation	6	4,175,180	2,679,843	1,970,250
(Profit)/loss on sale of asset	5	53,584	(103,992)	(66,188)
(Increase)/decrease in receivables		0	(394,722)	275,479
(Increase)/decrease in inventories		0	(29,877)	0
Increase/(decrease) in payables		0	77,346	203,000
Increase/(decrease) in contract liabilities		(936,038)	426,582	(458,017)
Increase/(decrease) in unspent capital grants		(1,440,359)	1,036,761	(680,784)
Increase/(decrease) in employee provisions		0	(3,523)	0
Capital grants, subsidies and contributions		(2,887,907)	(2,067,268)	(1,576,976)
Net cash from operating activities		1,201,194	3,851,334	2,873,598

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget				2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	150,000	0	0	0	741,944	0	0	0	0	4,221,152	0	0	0	0
Buildings - specialised	1,462,700	0	0	0	1,880,849	0	0	0	0	0	0	0	0	0
Plant and equipment	460,000	(130,584)	77,000	(53,584)	1,979,724	(353,078)	457,070	122,506	(18,514)	1,740,225	(412,312)	478,500	68,083	(1,895)
Total	2,092,700	(130,584)	77,000	(53,584)	4,602,517	(353,078)	457,070	122,506	(18,514)	5,961,377	(412,312)	478,500	68,083	(1,895)
(b) Infrastructure														
Infrastructure - roads, drainage & footpaths	4,849,458	0	0	0	320,954	0	0	0	0	2,954,041	0	0	0	0
Infrastructure - other	2,487,522	0	0	0	769,309	0	0	0	0	1,396,255	0	0	0	0
Total	7,336,980	0	0	0	1,090,263	0	0	0	0	4,350,296	0	0	0	0
Total	9,429,680	(130,584)	77,000	(53,584)	5,692,780	(353,078)	457,070	122,506	(18,514)	10,311,673	(412,312)	478,500	68,083	(1,895)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised	706,471	706,471	458,800
Plant and equipment	511,800	511,800	428,000
Infrastructure - roads, drainage & footpaths	1,948,981	443,000	443,000
Infrastructure - other	1,007,928	1,018,572	640,450
	4,175,180	2,679,843	1,970,250

By Program

Law, order, public safety	15,548	15,548	10,400
Health	14,003	13,844	11,400
Education and welfare	8,629	8,629	5,700
Housing	30,632	30,632	35,100
Community amenities	173,903	253,205	102,250
Recreation and culture	716,189	636,887	339,300
Transport	2,707,409	1,199,813	1,034,200
Economic services	360,470	360,326	315,900
Other property and services	148,397	160,959	116,000
	4,175,180	2,679,843	1,970,250

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
706,471	706,471	458,800
511,800	511,800	428,000
1,948,981	443,000	443,000
1,007,928	1,018,572	640,450
4,175,180	2,679,843	1,970,250
15,548	15,548	10,400
14,003	13,844	11,400
8,629	8,629	5,700
30,632	30,632	35,100
173,903	253,205	102,250
716,189	636,887	339,300
2,707,409	1,199,813	1,034,200
360,470	360,326	315,900
148,397	160,959	116,000
4,175,180	2,679,843	1,970,250

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 - non-specialised	30 to 50 years
Plant and equipment	5 to 15 years
Infrastructure - roads, drainage & footpath	20 to 80 years
Infrastructure - other	10 to 50 years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2025 and did not have or budget to have any borrowings for the year ended 30th June 2024

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	53,000	53,000	50,000
Credit card balance at balance date	0	(5,071)	0
Total amount of credit unused	53,000	47,929	50,000

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.

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Leave reserve	306,578	4,768	0	311,346	0	306,578	0	306,578	0	306,141	0	306,141
(b) Annual leave reserve	0	0	0	0	166,935	1,599	(168,534)	0	166,935	0	(166,935)	0
(c) Long service leave reserve	0	0	0	0	135,856	1,301	(137,157)	0	135,856	0	(135,856)	0
(d) Building reserve	2,056,677	46,470	0	2,103,147	2,865,621	35,839	(844,783)	2,056,677	2,865,621	16,560	(1,369,000)	1,513,181
(e) Fire Disaster reserve	40,810	635	0	41,445	40,306	504	0	40,810	40,306	446	0	40,752
(f) Plant Purchase reserve	569,418	8,856	0	578,274	1,125,837	14,081	(570,500)	569,418	1,125,837	5,841	(598,000)	533,678
(g) Gwalia Precinct reserve	499,525	7,769	0	507,294	493,354	6,171	0	499,525	493,354	3,688	(160,000)	337,042
(h) Waste Management reserve	747,847	371,346	0	1,119,193	600,322	147,525	0	747,847	600,322	148,192	0	748,514
(i) Aerodrome reserve	1,237,895	372,537	0	1,610,432	996,453	441,442	(200,000)	1,237,895	996,453	458,072	0	1,454,525
(j) IT reserve	15,000	233	0	15,233	15,000	0	0	15,000	15,000	0	0	15,000
(k) Pool reserve	484,362	7,533	0	491,895	478,379	5,983	0	484,362	478,379	5,293	0	483,672
(l) Aged care reserve	14,262	0	(14,262)	0	1,140,361	14,262	(1,140,361)	14,262	1,140,361	0	(1,140,361)	0
(m) Heritage reserve	457,534	7,116	0	464,650	451,883	5,651	0	457,534	451,883	5,000	0	456,883
	6,429,908	827,263	(14,262)	7,242,909	8,510,307	980,936	(3,061,335)	6,429,908	8,510,307	949,233	(3,570,152)	5,889,388

(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	30/06/2024	This reserve is to be offset against the Shire's leave liability to its employees.
(c) Long service leave reserve	30/06/2024	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	30/06/2024	To be used for the provision of facilities for aged care.
(m) Heritage reserve	Ongoing	For the purpose of ensuring the Shires historical buildings remain for future generations of the community by specific asset

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
150,000	150,987	101,000
150,000	150,987	101,000

The net result includes as expenses

(b) Auditors remuneration

Audit services

Other services

76,000	57,090	70,000
20,000	15,050	11,000
96,000	72,140	81,000

(c) Write offs

Fees and charges

0	10,695	0
0	10,695	0

(d) Low Value lease expenses

Office equipment

5,500	8,008	0
5,500	8,008	0

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

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	39,988	30,750	30,750
Meeting attendance fees	9,440	8,120	8,900
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	13,000	11,598	9,000
	65,928	53,968	52,150
Elected member 2			
Deputy President's allowance	9,997	7,687	7,688
Meeting attendance fees	6,260	6,250	7,400
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,000	2,524	
	21,757	19,961	18,588
Elected member 3			
Meeting attendance fees	6,260	6,020	6,100
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	3,327	3,000
	9,760	12,847	12,600
Elected member 4			
Meeting attendance fees	6,260	6,020	6,100
Annual allowance for ICT expenses	3,500	3,500	3,500
	9,760	9,520	9,600
Elected member 5			
Meeting attendance fees	6,260	1,290	6,100
Annual allowance for ICT expenses	3,500	1,167	3,500
	9,760	2,457	9,600
Elected member 6			
Meeting attendance fees	6,260	4,300	6,100
Annual allowance for ICT expenses	3,500	3,500	3,500
	9,760	7,800	9,600
Elected member 7			
Meeting attendance fees	6,260	6,020	7,400
Annual allowance for ICT expenses	3,500	3,500	3,500
	9,760	9,520	10,900
Elected member 8			
Meeting attendance fees	0	3,655	0
Annual allowance for ICT expenses	0	3,500	0
	0	7,155	0
Total Elected Member Remuneration	136,485	123,228	123,038
President's allowance	39,988	30,750	30,750
Deputy President's allowance	9,997	7,687	7,688
Meeting attendance fees	47,000	41,675	48,100
Annual allowance for ICT expenses	24,500	25,667	24,500
Travel and accommodation expenses	15,000	17,449	12,000
	136,485	123,228	123,038

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

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 REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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	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	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	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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	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	Output method based on goods

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

12. PROGRAM INFORMATION

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 Leonora 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.

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

13. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	30	430	270
General purpose funding	12,800	11,838	9,695
Law, order, public safety	3,850	6,952	10,100
Health	2,745	7,919	42,245
Education and welfare	175,000	149,944	175,000
Housing	129,030	47,750	37,700
Community amenities	1,126,594	1,391,219	1,027,872
Recreation and culture	23,050	30,914	56,816
Transport	1,143,311	1,018,343	1,094,379
Economic services	488,448	469,393	616,623
Other property and services	63,000	54,410	100,443
	3,167,858	3,189,112	3,171,143

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

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
Income				
I03 - GENERAL PURPOSE FUNDING				
I031 - Rates				
MBS	I030004 - GRV - Rate	1,596,045	Rates: 1,596,045	5% Increase (Rates Model)
MBS	I030005 - UV Mining - Rate	7,336,016	Rates: 7,336,016	5% Increase (Rates Model)
MBS	I030006 - GRV Minimum	33,103	Rates: 33,103	5% Increase (Rates Model)
MBS	I030007 - UV Minimum	201,112	Rates: 201,112	5% Increase (Rates Model)
MBS	I030008 - Rates - Additional GRV	77,000	Rates: 77,000	
MBS	I030009 - Rates - Additional UV	67,000	Rates: 67,000	
MBS	I030010 - Charges - Instalment Options	12,000	Fees & Charges: 12,000	
MBS	I030011 - Rates - Mining Written Back	-25,000	Rates: (25,000)	
MBS	I030012 - Rates - General Written Back	-500	Rates: (500)	
MBS	I030013 - Rates - General Enquiries	800	Fees & Charges: 800	
Total I031 - Rates		9,297,577		
I032 - Other GPF				
MBS	I030020 - Grant - LRCI Phase 4A	362,430	Non-Operating Grants: 362,430	\$186,263.83 held in L01834 - 440,415 total
MWS	I030036 - Grant - LRCI Phase 4B	264,140	Non-Operating Grants: 264,140	\$152,425 held in L01835
MWS	I030019 - Grant - Equalisation	32,646	Operating Grants: 32,646	Estimates only (60% Roads, 40% Equalisation - 23/24) Total FAGs for 24/25 \$1,265,583 max
MWS	I030021 - Grant - Roads (Untied)	149,633	Operating Grants: 149,633	Estimates only (60% Roads, 40% Equalisation - 23/24) Total FAGs for 24/25 \$1,265,583 max
MBS	I030022 - Interest Revenue -Municipal	50,000	Interest Revenue: Other: 50,000	
MBS	I030023 - Interest Revenue - Reserves	100,000	Interest Revenue: Reserves: 100,000	
Total I032 - Other GPF		958,849		
Total I03 - GENERAL PURPOSE FUNDING		10,256,426		
I04 - GOVERNANCE				
I041	I041 - Governance - Membership			
CEO	I041424 - Nomination Fee	0		
CEO	I041426 - Nomination Deposit	0		
CEO	I041427 - Reimb. - Members	0		
CEO	I041429 - Reimbursements	0		
Total I041 - Governance - Membership		0		
I042 - Governance - Other				

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
CEO	I042001 · Freedom of Information	30	Fees & Charges: 30	
Total I042 · Governance - Other		30		
Total I04 · GOVERNANCE		30		
I05 · LAW ORDER & PUBLIC SAFETY				
I052 · Animal Control				
MBS	I052400 · Fines & Penalties	1,000	Fees & Charges: 1,000	
MBS	I052410 · Fees - Impounding	250	Fees & Charges: 250	
MBS	I052420 · Fees - Dog Registrations	2,000	Fees & Charges: 2,000	
MBS	I052423 · Fees - Cat Registrations	600	Fees & Charges: 600	
Total I052 · Animal Control		3,850		
I053 · Community Safety				
MCS	I053406 · National Road Safety Grant	5,000	Operating Grants: 5,000	
CEO	I053401 · Grant - Emergency Management	5,000	Other Grants: 5,000	Remote contactability Works Manager & CEO
CEO	I053402 · Operational Grant - Bush Fire	1,200	Operating Grants: 1,200	
CEO	I053403 · ESL Admin Fee	4,400	Operating Grants: 4,400	
Total I053 · Community Safety		15,600		
Total I05 · LAW ORDER & PUBLIC SAFETY		19,450		
I07 · HEALTH				
I074 · Admin. & Inspections				
MBS	I074421 · Contr Towards Contract EHO	0		Remove Account
MBS	I074422 · Caravan Park Licence	845	Fees & Charges: 845	
MWS	I074482 · Gain on Disposal of Asset	0		Remove Account
Total I074 · Admin. & Inspections		845		
I076 · Other				
MBS	I076470 · Fees - Lodging House Registrati	1,300	Fees & Charges: 1,300	
MBS	I076471 · Fees - Itinerant Food Vendors	400	Fees & Charges: 400	
MBS	I076472 · Eating House Registration Fees	200	Fees & Charges: 200	
Total I076 · Other		1,900		
Total I07 · HEALTH		2,745		
I08 · WELFARE AND EDUCATION				
I081 · Other Welfare				
MCS	I080002 · Grant- Sustainability Child Ca	68,107	Operating Grants: 68,107	Estimated figure - Same as 23/24
MCS	I080008 · Childcare Centre Income	175,000	Fees & Charges: 175,000	Additional places available 24/25

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	I080014 · Childcare Grants (Misc)	20,000	Operating Grants: 20,000	Inquiring after grants
Total I081 · Other Welfare		263,107		
I082 · Youth Services				
MCS	I082001 · Youth Support DCP Grant	76,141	Operating Grants: 76,141	Estimated figure - Same as 23/24
MCS	I082002 · Youth Program Grants	78,500	Non-Operating Grants: 78,500	Youth Centre Refurbishment
MCS	I082003 · Youth Reimbursements	0		
MCS	I082004 · Youth Contributions	0		
Total I082 · Youth Services		154,641		
I083 · Other Education and Welfare				
MCS	I083005 · Driver Access & Equity Grant	153,538	Operating Grants: 153,538	Held in Liability Account less final milestone
MCS	I083004 · LGA Suicide Prevention Grants	0		Close - run by hope
Total I083 · Other Education and Welfare		153,538		
Total I08 · WELFARE AND EDUCATION		571,286		
I09 · HOUSING				
I091 · Staff Housing				
MBS	I091439 · Profit on Sale of Asset	0		Close Account
MBS	I091420 · Reimbursement Ph/Electricity	15,000	Other Revenue: 15,000	Electricity costs lower than previous budget
MBS	I091423 · Lot 1142 Walton (North)	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091424 · Lot 972 SMQ	2,600	Fees & Charges: 2,600	Rent \$50/fortnight or \$25/week x 52 weeks x 2 people
MBS	I091425 · Lot 240 Hoover St	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091426 · Lot 1142 Walton (South)	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091427 · Lot 137 South Hoover	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091428 · Lot 137 North Hoover	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091429 · Lot 289 Queen Victoria St	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091431 · Lot 792 Cohen Street	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091432 · Lot 250 Queen Victoria St	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091434 · 1260 Fitzgerald St	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091435 · Lot 144 Gwalia Street	3,900	Fees & Charges: 3,900	Rent \$130/fortnight or \$75/week x 52 weeks
MBS	I091437 · Oval · Caretakers Residence	1,300	Fees & Charges: 1,300	Rent \$50/fortnight or \$25/week x 52 weeks
CEO	I091405 · Ageing in Place - Unit 5 (Caretaker Unit)	3,900	Fees & Charges: 3,900	Caretaker Unit - \$75/week = \$3,900
CEO	I092310 · Private Rental - Queen Victoria Street	3,380	Fees & Charges: 3,380	\$225/week x 44 weeks (Only 10 months estimated at this stage)

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
Total I091 - Staff Housing		65,180		
I092 - Other Housing				
CEO	I092301 - Ageing in Place - Unit 1	11,700	Fees & Charges: 11,700	\$225/week x 52 weeks = \$11,700 / unit
CEO	I092302 - Ageing in Place - Unit 2	11,700	Fees & Charges: 11,700	\$225/week x 52 weeks = \$11,700 / unit
CEO	I092303 - Ageing in Place - Unit 3	11,700	Fees & Charges: 11,700	\$225/week x 52 weeks = \$11,700 / unit
CEO	I092304 - Ageing in Place - Unit 4	9,900	Fees & Charges: 9,900	\$225/week x 44 weeks (Only 10 months estimated at this stage)
CEO	I092306 - Ageing in Place - Unit 6	11,700	Fees & Charges: 11,700	\$225/week x 52 weeks = \$11,700 / unit
CEO	I092307 - Ageing in Place - Unit 7	11,700	Fees & Charges: 11,700	\$225/week x 52 weeks = \$11,700 / unit
CEO	I092308 - Ageing in Place - Unit 8	9,900	Fees & Charges: 9,900	\$225/week x 44 weeks (Only 10 months estimated at this stage)
CEO	I092309 - Whitehouse - Gwalia	550	Fees & Charges: 550	\$225/week x 44 weeks (Only 10 months estimated at this stage)
Total I092 - Other Housing		78,850		
Total I09 - HOUSING		144,030		
I10 - COMMUNITY AMENITIES				
I101 - Sanitation - Household				
MWS	I101410 - Charges Domestic Refuse Removal	76,593	Fees & Charges: 76,593	24/25 Rates Charges - Domestic Bins
MWS	I101504 - Charges - Sale of Bins	400	Fees & Charges: 400	
Total I101 - Sanitation - Household		76,993		
I102 - Sanitation Other				
MWS	I102413 - Tyre Disposal	420	Fees & Charges: 420	
MWS	I102412 - Asbestos Disposal	5,000	Fees & Charges: 5,000	
MWS	I102411 - Bulk Refuse Disposal Charges	5,000	Fees & Charges: 5,000	
MWS	I102410 - Charges - Commercial Refuse	219,000	Fees & Charges: 219,000	Rates \$121,404.15 & Additional from Commercial Waste Disposal
Total I102 - Sanitation Other		229,420		
I103 - Sewerage				
MWS	I103430 - Fees - Septic Tank Fees	2,000	Fees & Charges: 2,000	
MWS	I103431 - Liquid Waste Disposal Fee	800,000	Fees & Charges: 800,000	Anticipated increase in projected Liquid Waste
Total I103 - Sewerage		802,000		
I106 - Town Planning				
MBS	I106001 - Town Planning Fees	2,000	Fees & Charges: 2,000	

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
Total I106 - Town Planning		2,000		
I107 - Other				
MWS	I107459 - Public Toilet Access Key	2,500	Fees & Charges: 2,500	
MWS	I107412 - Fees - Cemetery	6,500	Fees & Charges: 6,500	
MBS	I107414 - Undertaker's Licence	100	Fees & Charges: 100	
MBS	I107416 - Rent 15 Cayzer St	7,081	Fees & Charges: 7,081	Annual Rent \$7081+GST
Total I107 - Other		16,181		
Total I10 - COMMUNITY AMENITIES		1,126,594		
I11 - RECREATION & CULTURE				
I112 - Sponsored Community Programs				
CEO	I112021 - FRRR Strengthening Rural Commun	0		Close
CEO	I112020 - Nyunng Com Priority Brokerage 5	0		
CEO	I112016 - Donations for Dignity	0		
CEO	I112014 - Women's Wellbeing Hub	200,000	Operating Grants: 200,000	L01836 contract liability
MCS	I112013 - NAIDOC Week	0		Close Account
CEO	I112009 - Safe House	200,000	Non-Operating Grants: 200,000	
MBS	I112005 - Community Health Awareness Prog	0		Close Account
CEO	I112001 - Nyunnga-Ku Women's Group	0		
Total I112 - Sponsored Community Programs		400,000		
I113 - Other Recreation				
MCS	I113012 - Minara STGF Grant	0		Close
MCS	I113010 - Other Grants Various	10,000	Operating Grants: 10,000	Other grants/donations
MWS	I113008 - Swimming Pool Retiling LRCI Ph3	0		Carried Over to 24/25
CEO	I113006 - National Australia Day Grant	10,000	Operating Grants: 10,000	
Total I113 - Other Recreation		20,000		
I114 - Recreation Centre				
MCS	I114174 - Oval Facility Hall - Hire	350	Fees & Charges: 350	
MCS	I114176 - Oval Income	0		Lights - remove
MCS	I114450 - Charges - Facility Hire	5,000	Fees & Charges: 5,000	Renamed account
MCS	I114451 - Charges - Gym Membership	5,000	Fees & Charges: 5,000	Renamed account
MCS	I114465 - Charges - Swimming Pool	9,000	Fees & Charges: 9,000	
MCS	I114468 - Traineeship Course Incentive	5,500	Other Grants: 5,500	
MCS	I114472 - Bonds	3,250	Other Revenue: 3,250	

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
Total I114 - Recreation Centre		28,100		
I116 - Library				
MCS	I116409 - Public Library Materials Fund	0		State Library Materials Grant - for reimbursement / Grant use
Total I116 - Library		0		
I117 - Community Resource Centre				
MCS	I117018 - Community-led Job SH 4-IQ0KMIR	300,000	Operating Grants: 300,000	Estimated for 23/24
MCS	I117017 - Local Partners 2021-9085 CRC	310,480	Operating Grants: 310,480	Estimated carryover from 23/24 \$188,243-\$14,000+Renewal \$136,237.02 (4-IKM7F5S)
MCS	I117013 - Grant CRC Services	118,362	Operating Grants: 118,362	Estimated figure - Same as 23/24
MCS	I117016 - CDC Services Grant	0		Close
MCS	I117015 - CRC Other	10,000	Other Grants: 10,000	Contributions/Donations throughout 24/25
MCS	I117014 - Indue Agreement	0		Close
MCS	I117003 - Grant - CRC Services Other	1,000	Operating Grants: 1,000	From DPIRD - previously Videoconferencing and IT Support grant
MCS	I117004 - CRC Memberships	100	Fees & Charges: 100	
MCS	I117005 - Tower Street Times Income	0		Close
MCS	I117006 - CRC Computer Usage	1,000	Fees & Charges: 1,000	
MCS	I117007 - CRC Secretarial Services	2,500	Fees & Charges: 2,500	
MCS	I117009 - Sale of Goods	100	Fees & Charges: 100	
MCS	I117010 - Other Grant Funding	10,000	Other Grants: 10,000	
Total I117 - Community Resource Centre		753,542		
Total I11 - RECREATION & CULTURE		1,201,642		
I12 - TRANSPORT				
I122 - Maintenance				
MWS	I122052 - Contrib. - Street Lights	9,000	Operating Grants: 9,000	
MWS	I122200 - Grants - MRWA Direct	200,000	Operating Grants: 200,000	No confirmation to date - estimating \$200,000 per previous year
MWS	I122206 - Grant - Roads to Recovery	1,771,196	Non-Operating Grants: 1,771,196	L01736 holds \$329,583 from 22/23 & \$731,295 to carry from 23/24 2024-2029 R2R Grant Round = \$3,551,592. +\$710,318.40 for 24/25
MWS	I122213 - Grant - Flood Damage	1,000,000	Non-Operating Grants: 1,000,000	Estimated 1,000,000 for 24/25

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MWS	I122218 · RRG Funding	600,000	Non-Operating Grants: 600,000	600,000/year
MWS	I122300 · Gain on Disposal of Assets	0		
Total I122 · Maintenance		3,580,196		
I126 · Aerodrome				
MWS	I126410 · Fees - Landing at Airport	501,900	Fees & Charges: 501,900	
MWS	I126415 · Passenger Head Tax	526,922	Fees & Charges: 526,922	
MWS	I126420 · Charges - Leases/rentals Airpor	4,725	Fees & Charges: 4,725	
MWS	I126430 · Charges - Avgas at Airport	103,764	Fees & Charges: 103,764	
MWS	I126440 · Charges - Fuel Sampling	6,000	Fees & Charges: 6,000	
MWS	I126493 · Other Reimbursement/Contributio	0		
MWS	I126494 · RADS Grant	0		
Total I126 · Aerodrome		1,143,311		
Total I12 · TRANSPORT		4,723,507		
I13 · ECONOMIC SERVICES				
I131 · Rural Services				
CEO	I131045 · Cactus Eradication	0		
Total I131 · Rural Services		0		
I132 · Tourism/Area Promotion				
MCS	I132094 · Information Bay Advertising	2,000	Fees & Charges: 2,000	
MCS	I136440 · Information Centre Sales	0		
MCS	I136460 · Contribution Xmas Festival	7,000	Operating Grants: 7,000	
MCS	I136490 · Tidy Towns Contributions	2,000	Operating Grants: 2,000	
MCS	I136495 · Contrib. NG Touism Memb. (WARIS	0		
Total I132 · Tourism/Area Promotion		11,000		
I133 · Building Control				
MBS	I133452 · Profit on disposal of assets	0		110/permit
MBS	I133410 · Charges - Building Permits	3,000	Fees & Charges: 3,000	110/permit
MBS	I133412 · Charges - Demolition Licence	110	Fees & Charges: 110	
MBS	I133450 · Fees - BCITF	60,000	Fees & Charges: 60,000	Includes BS Levy and BCITF
MBS	I133451 · Contract Building Surveyor	0		Close Account
Total I133 · Building Control		63,110		
I134 · Gwalia Historical Precinct				
MCS	I134474 · Profit on Disposal of Asset	0		

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	I134452 · Hoover House Accommodation	80,000	Fees & Charges: 80,000	
MCS	I134453 · Gwalia Precinct Donations	20,000	Other Grants: 20,000	
MCS	I134454 · Merchandise Sales	35,000	Fees & Charges: 35,000	
MCS	I134455 · Catering & Coffee Sales	120,000	Fees & Charges: 120,000	
MCS	I134456 · Museum Membership	0		
MCS	I134457 · Other Income	0		
MCS	I134460 · Function/Hire Income	5,000	Fees & Charges: 5,000	
MCS	I134461 · Heritage Advisory Services Subs	14,904	Operating Grants: 14,904	Held in Liability currently
Total I134 · Gwalia Historical Precinct		274,904		
I135 · Information Centre				
MCS	I135001 · Gifts/Other Product Sales	1,500	Fees & Charges: 1,500	
MCS	I135002 · Tourist Souvenir Sales	2,000	Fees & Charges: 2,000	
MCS	I135006 · Other Income	0		Close
Total I135 · Information Centre		3,500		
I136 · Other Economic Services				
MBS	I136501 · Proceeds from Land for Resale	0		Nil at this stage
CEO	I136490 · EV Fast Charges	52,000	Non-Operating Grants: 52,000	
MBS	I136500 · Projects NGWG Initiatives	0		\$50,000.00 received 23/24
Total I136 · Other Economic Services		52,000		
I137 · Leonora Shared Off.Admin Centre				
MCS	I137015 · Tenant Reimb. Outgoings NGROAC	0		Being allocated to individual Office Spaces
MCS	I137014 · Office 5	0		
MCS	I137013 · Casual Office Rental	4,800	Fees & Charges: 4,800	
MBS	I137012 · DCPFS (Office 3) Facility Rent	123,000	Fees & Charges: 123,000	
MBS	I137011 · Office 4 Centrecare Lease	33,000	Fees & Charges: 33,000	
MCS	I137010 · Office 2	0		
MCS	I137009 · Office 1	15,038	Fees & Charges: 15,038	Tjiwarl Office Hire - Expiry 3rd April, 2025 (\$10,615.00/year) \$5,307.50 from OCT 23 - APR 24 owing - \$1,769.17 from APR 24 - JUN 24 owing \$7,961.25 For JUL 24 APR 25
Total I137 · Leonora Shared Off.Admin Centre		175,838		

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
I138 - Leonora Golden Gift				
MCS	I138001 - Raffle Proceeds	12,000	Other Grants: 12,000	
MCS	I138002 - Sponsorship	140,000	Other Grants: 140,000	
MCS	I138003 - Airfare Charter Sales	5,000	Other Revenue: 5,000	
MCS	I138004 - Athletic Registrations	4,000	Fees & Charges: 4,000	
MCS	I138005 - Grant Income	60,000	Operating Grants: 60,000	
MCS	I138008 - Other Income	0		
Total I138 - Leonora Golden Gift		221,000		
Total I13 - ECONOMIC SERVICES		801,352		
I14 - OTHER PROPERTY & SERVICES				
I141 - Private Works				
MWS	I141450 - Charges - plant hire	3,000	Fees & Charges: 3,000	
Total I141 - Private Works		3,000		
I142 - Administration Overheads				
MBS	I142400 - Admin Reimbursements	2,200	Other Revenue: 2,200	
Total I142 - Administration Overheads		2,200		
I144 - Plant Costs				
MWS	I144440 - Sundry Income	0		
MWS	I144445 - Legal Costs Recoverable	0		
MWS	I144451 - Reimb. - Insurance recoveries	0		
MWS	I144456 - Diesel Fuel Rebate	30,000	Other Revenue: 30,000	
Total I144 - Plant Costs		30,000		
I145 - Unclassified				
MWS	I145501 - Standpipe Water	60,000	Fees & Charges: 60,000	
MWS	I142200 - Gain on Sale of Assets (Admin)	0		
MBS	I145145 - Reimbursements	23,000	Other Revenue: 23,000	
MBS	I145500 - Suspense	0		
Total I145 - Unclassified		83,000		
Total I14 - OTHER PROPERTY & SERVICES		118,200		
Total Income		18,965,262		

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
Expense				
E03 - GENERAL PURPOSE FUNDING.				
E031 - Rates				
MBS	E030010 - Valuation Expenses	40,000	Materials and Contracts: 40,000	
MBS	E030012 - Title Searches	250	Materials and Contracts: 250	Halved
MBS	E030013 - Admin Allocated To Rates	656,369	Allocation: Admin: 656,369	
MBS	E030014 - Refund of Rates	1,000	Other Expenses: 1,000	
MBS	E030015 - Rates Stationery	0		Bi-annual purchase
MBS	E030016 - Ratebook Online Annual Fee	22,400	Materials and Contracts: 22,400	
Total E031 - Rates		720,019		
Total E03 - GENERAL PURPOSE FUNDING.		720,019		
E04 - GOVERNANCE.				
E041 - Membership				
CEO	E041191 - Sponsorship - Rodeo	100,000	Materials and Contracts: 100,000	Look at Rodeo as part of GG
CEO	E041026 - Councillors Training	12,500	Materials and Contracts: 12,500	
CEO	E041020 - Councillors Travelling	15,000	Materials and Contracts: 15,000	Includes 13,000 for President & AE Taylor Travel & 2,000 for Deputy President
CEO	E041025 - Meeting Attendance Fees	47,000	Other Expenses: 47,000	11 Ordinary Meeting, 1 Special, 4 Committees Rounded to nearest 1,000 - Max fees
CEO	E041030 - Conference expenses	15,000	Materials and Contracts: 15,000	
CEO	E041070 - Presidential Allowance	39,988	Other Expenses: 39,988	Max President Allowance per SAT Band 3 24/25
CEO	E041071 - Refund of Nomination Deposit	0		
CEO	E041072 - Deputy President's Allowance	9,997	Other Expenses: 9,997	25% of President Allowance
CEO	E041110 - Refreshments & Receptions Coun	30,000	Materials and Contracts: 30,000	
CEO	E041150 - Insurances -Councillors	9,250	Insurance: 9,250	
CEO	E041160 - Council Subscriptions	76,000	Materials and Contracts: 76,000	WALGA = \$37,705, RAM \$8,500.00, Attain \$4,000 - Miscellaneous Subscriptions i.e. Parks and Leisure Australia, Infocouncil etc. Includes subscription cost for Surepact \$25,000 (Grant Management Software) & Redfish Support (\$6,500)
CEO	E041161 - Employee Subscriptions	8,000	Employee Costs: 8,000	Split to Council Subscriptions vs Staff Subscriptions (LG professionals, EAP etc) EAP = \$4,000 LG Pros - \$4,000

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
CEO	E041182 · Phone Rental - Members	24,500	Other Expenses: 24,500	Max 3,500 allowance (ICT Allowance)
CEO	E041183 · Donations	0		RFDS Donation in conjunction with Northern Goldfields Shires additional budget amount to Community Grant Pool
CEO	E041184 · Admin Allocated - Governance	468,835	Allocation: Admin: 468,835	
CEO	E041187 · Strategic Plan Development	57,000	Materials and Contracts: 57,000	Moore Contract IPR Services for the year (Estimated 55,000 end of 23/24 + 5%)
CEO	E041188 · Sponsorship Advertising	0		
CEO	E041189 · GVROC Project Participation	100,000	Materials and Contracts: 100,000	
Total E041 · Membership		1,013,070		
E042 · Other				
CEO	E042207 · Audit Fees - various grants	20,000	Materials and Contracts: 20,000	More grants than initially anticipated requiring Audits increase to 20,000 for 24/25
CEO	E042200 · Audit Fees	76,000	Materials and Contracts: 76,000	Estimated at 75300 for 24/25
Total E042 · Other		96,000		
Total E04 · GOVERNANCE.		1,109,070		
E05 · LAW ORDER & PUBLIC SAFETY.				
E051 · Fire Control				
MBS	E051050 · Insurance - Fire Control	0		No Bushfire Brigade no Insurance required
Total E051 · Fire Control		0		
E052 · Animal Control				
MBS	E052010 · Dog Control Expenses	44,300	Materials and Contracts: 44,300	Tender 02/2024 - Contract + Accommodation 50%
MBS	E052011 · Administration Allocated	93,767	Allocation: Admin: 93,767	
MBS	E052017 · Vehicle & Other Expenses	5,300	Materials and Contracts: 5,300	Tender 02/2024 - 150L Fuel /Visit @ \$1.75/L Av + Other
MBS	E052021 · Cat Control Expenses	44,300	Materials and Contracts: 44,300	Tender 02/2024 - Contract + Accommodation 50%
MBS	E052121 · Animal Sterilisation Program	13,000	Materials and Contracts: 13,000	
MBS	E052298 · Depreciation Expense - Animal c	3,635	Depreciation: 3,635	LOPS
Total E052 · Animal Control		204,302		
E053 · Community Safety				
CEO	E053420 · National Road Safety Program	5,000	Materials and Contracts: 5,000	
CEO	E053298 · Depreciation Expense	11,913	Depreciation: 11,913	LOPS
CEO	E053411 · Emergency Management Plan	0		

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
CEO	E053417 · CCTV Camera Maint & Repairs	20,000	Materials and Contracts: 20,000	Security and Camera Audit
CEO	E053418 · Operational Grant - Bush Fire	2,700	Materials and Contracts: 2,700	
MWS	E053419 · Graffiti Removal	2,500	Materials and Contracts: 2,500	
Total E053 · Community Safety		42,113		
Total E05 · LAW ORDER & PUBLIC SAFETY.		246,415		
E07 · HEALTH.				
E071 · Admin. & Inspections				
MBS	E074010 · Employee Costs -Salaries Health	0		Remove Account - No Salaries
MBS	E074011 · Contract Health Surveyor	130,000	Materials and Contracts: 130,000	Require Tender (See Health Calcs)
MBS	E074020 · Employee Costs - Super.Health	0		Remove Account - No Salaries
MBS	E074050 · Vehicle operating expenses-Heal	0		Remove Account - No In hous Healthy
MBS	E074061 · Telephone - Health	0		close
MBS	E074062 · Administration Allocated - Hlth	156,278	Allocation: Admin: 156,278	
MBS	E074063 · Subscriptions	0		Outsourcing Building Surveyor, no longer required
MBS	E074064 · Staff Housing Allocated	0		Remove Account - No Healthy house
MBS	E074066 · General Expenses - Health	12,000	Materials and Contracts: 12,000	Require Tender (See Health Calcs)
MBS	E074070 · Nurse Incentive	32,000	Materials and Contracts: 32,000	
MBS	E074298 · Depreciation Expense - Health	14,003	Depreciation: 14,003	HEALTH
MBS	E076020 · Analytical expenses	500	Materials and Contracts: 500	Local Health Authority (\$500)
Total E071 · Admin. & Inspections		344,781		
E074 · Doctor & Medical Centre				
MBS	E074092 · Med Centre Admin Support Paymen	93,000	Materials and Contracts: 93,000	
MBS	E074075 · Doctor- Top up Salary	180,000	Materials and Contracts: 180,000	
MBS	E074076 · Doctor- Telephone	0		Remove Account
MBS	E074080 · Doctor- Vehicle Expenses	961	Materials and Contracts: 650 Insurance: 311	Split - Vehicle Insurance vs Fuel (M&C)
MBS	E074083 · Medical Centre Telephone	3,000	Materials and Contracts: 3,000	
MBS	E074084 · Doctor- Housing Allocation	0		
MBS	E074085 · Medical Centre equipment	3,000	Materials and Contracts: 3,000	
MBS	E074086 · Medical Centre Admin Alloc	0		Remove
MBS	E074091 · Medical Centre Insurance	4,688	Insurance: 4,688	
Total E074 · Doctor & Medical Centre		284,649		
E075 · Pest Control				
MBS	E075020 · Mosquito Control	500	Materials and Contracts: 500	Chemicals for Fogger

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MBS	E075021 - Analytical Expenses	0		Remove Account
Total E075 - Pest Control		500		
E077 - Other				
MBS	E077003 - COVID19 Impact	0		Remove Account
Total E077 - Other		0		
Total E07 - HEALTH.		629,930		
E08 - EDUCATION AND WELFARE				
E081 - Education				
MCS	E080018 - Childcare - RANDSTAD	20,000	Materials and Contracts: 20,000	
MCS	E080017 - Childcare Consultant Expense	20,000	Materials and Contracts: 20,000	
MCS	E080005 - Childcare Centre Salaries	395,389	Allocation: Wages: 395,389	Director - \$121,000 (10% OT) Less SS \$7,000 / Assistant Director - \$107,000 (5% OT) / Educator \$78,000, Diploma Educator \$96,000 (5% OT)
MCS	E080007 - Childcare Superannuation	58,000	Employee Costs: 58,000	4 Employees, 38 hour weeks, 11.5% Super on Gross + Applicable Salary Sacrifice & Super Contribution
MCS	E080008 - Childcare Centre maintenance	35,000	Materials and Contracts: 30,876 Allocation: Wages: 4,124	Total Cost = M&C + Wages
MCS	E080009 - Childcare Activity Expenses	15,000	Materials and Contracts: 15,000	
MCS	E080010 - Childcare Staff Training	5,000	Employee Costs: 5,000	
MCS	E080011 - Childcare Equip & Office Maint	18,000	Materials and Contracts: 18,000	
MCS	E080012 - Childcare Centre Phone/Internet	1,900	Materials and Contracts: 1,900	
MCS	E080013 - Childcare Centre Utilities	5,800	Utilities: 5,800	
MCS	E080014 - Child Care Centre Insurance	10,215	Insurance: 10,215	
MCS	E080015 - Childcare Centre Admin Alloc	125,023	Allocation: Admin: 125,023	
MCS	E080019 - Childcare Centre Housing Alloc	65,170	Allocation: Housing: 65,170	3/14 houses Childcare
MCS	E081098 - Ed & Welfare - Depreciation	8,629	Depreciation: 8,629	EDU
Total E081 - Education		783,125		
E082 - Youth Services				
MCS	E082013 - Youth Services Stephen Michael	55,500	Materials and Contracts: 55,500	Annual Agreement
MCS	E082014 - Youth Services Review	0		Close

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	E082001 - Youth Services Wages	267,545	Allocation: Wages: 267,545	Coordinator - \$116,000 (30% OT) / Youth Officer - \$95,000 (20% OT) / Casual Youth Officer - \$56,000 (20% OT)
MCS	E082002 - Youth Services Super	31,000	Employee Costs: 31,000	2 Employees, 38 hour weeks & 1 employee 19 hour week, 11.5% Super on Gross + Applicable Salary Sacrifice & Super Contribution
MCS	E082003 - Youth Services Training	5,500	Employee Costs: 5,500	Uniforms and Training
MCS	E082004 - Youth Services Insurance	8,715	Insurance: 8,715	
MCS	E082005 - Youth Services Telephone	500	Materials and Contracts: 500	
MCS	E082006 - Youth Services Activity Costs	25,000	Materials and Contracts: 25,000	
MCS	E082007 - Youth Services Building Maint	34,500	Materials and Contracts: 25,392 Utilities: 5,500 Allocation: Wages: 3,609	Total Cost = M&C + U + Wages
MCS	E082009 - Youth Services Sundry Exp	0		Merged Utilities (\$1096.67) and M&C (\$1368.59) Charges with E082015 & E082007 - remaining amount from last year relates to Uniforms - Shifted to Training (\$471.24) - OK to close account
MCS	E082010 - Youth Services Admin Alloc	250,045	Allocation: Admin: 250,045	
MCS	E082011 - Contribution - Community Initia	0		
MCS	E082012 - Youth Services Management Costs	0		
Total E082 - Youth Services		678,305		
E083 - Other Education and Welfare				
MCS	E083005 - Driver Access & Equity Grant	154,931	Materials and Contracts: 115,753 Allocation: Wages: 39,178	Carry over excess from 23/24 \$162,343 total Wages: CRC Coordinator - \$1,140 (1% of \$114,000 & 10%OT) / CRC Assistant - \$12,500 (25% of \$50,000 & 5%OT) / CRC FTE \$25,000 (25% of \$80,000)
MCS	E083004 - Safer Leonora Plan 2022-2027	10,000	Materials and Contracts: 10,000	
MCS	E083003 - LGA Suicide Prevention Grants	0		
Total E083 - Other Education and Welfare		164,931		
Total E08 - EDUCATION AND WELFARE		1,626,361		
E09 - HOUSING.				
E091 - Staff Housing				

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MWS	E091033 · Mtce - Lot 1142 Walton (South)	7,725	Materials and Contracts: 4,179 Utilities: 2,000 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091034 · Mtce - Oval Caretaker Residence	3,045	Materials and Contracts: 1,499 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091035 · Mtce - Lot 240 Hoover St	11,450	Materials and Contracts: 6,904 Utilities: 3,000 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091036 · Mtce - Lot 1142 Walton (North)	6,350	Materials and Contracts: 2,804 Utilities: 2,000 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091037 · Mtce - Lot 137A Hoover South	5,220	Materials and Contracts: 2,574 Utilities: 1,100 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091038 · Mtce - Lot 137B Hoover North	4,360	Materials and Contracts: 1,114 Utilities: 1,700 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091039 · Mtce - Lot 289 Queen Victoria	20,647	Materials and Contracts: 15,000 Utilities: 4,100 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091040 · Mtce - Lot 229 Hoover	0		Close Account (Jim's house 35 Hoover)
MWS	E091041 · Mtce - Caretaker Unit (5) Ageing in Place	3,000	Materials and Contracts: 485 Utilities: 2,000 Allocation: Wages: 516	Unit 5 Ageing in Place (Caretaker)
MWS	E091045 · Mtce - Lot 792 Cohen Street	39,047	Materials and Contracts: 35,000 Utilities: 2,500 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091046 · Mtce - Lot 250 Queen Victoria	9,350	Materials and Contracts: 3,604 Utilities: 4,200 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091049 · 30 Queen Victoria Street	20,547	Materials and Contracts: 15,000 Utilities: 4,000 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091298 · Depreciation Expense - Shire Ho	28,232	Depreciation: 28,232	HOUSING
MWS	E091450 · Admin Allocated To Housing	0		
MWS	E091451 · Allocated to Other Programs	-304,129	Allocation: Housing: (304,129)	
MWS	E091452 · 1260 Fitzgerald Street	41,230	Materials and Contracts: 34,684 Utilities: 5,000 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091454 · Housing Insurance	13,978	Insurance: 13,978	
MWS	E091455 · Lot 144 Gwalia Street	9,950	Materials and Contracts: 2,904 Utilities: 5,500 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E091456 · Property Management Services	25,000	Materials and Contracts: 25,000	Through Kal Metro (No allocation assigned)

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
CEO	E091457 · Rental property - Queen Victoria Street	55,000	Materials and Contracts: 55,000	Private Rental for additional Staff Housing Includes \$2,000 Bond, & \$25,000 furnishings
Total E091 · Staff Housing		-0		
E092 · Other Housing				
MWS	E091048 · Mtce - Lot 294 Queen Victoria	16,350	Materials and Contracts: 9,604 Utilities: 5,200 Allocation: Wages: 1,547	
MWS	E092298 · Depreciation Expense - Other Ho	2,400	Depreciation: 2,400	HOUSING
MWS	E092299 · Allocated to Health Program	0		
MWS	E092300 · Mtce -	0		Remove
MWS	E092301 · Mtce - Lot 1263 Stuart Street	0		Remove
MWS	E092302 · Mtce - Lot 1262 Stuart Street	0		Remove
MWS	E092303 · Mtce - Lot 1261 Stuart Street	0		Remove
MWS	E092305 · 465 Stuart Street (Vacant Land)	500	Materials and Contracts: 500	
MWS	E092306 · Mtnce - Ageing in Place	25,000	Materials and Contracts: 1,392 Utilities: 20,000 Allocation: Wages: 3,609	7 units only (Unit 5 is the caretaker Unit)
MWS	E092307 · Mtce White House Gwalia	5,000	Materials and Contracts: 2,500 Utilities: 2,500	
MWS	E092308 · 252 Queen Victoria Vacant Land	500	Materials and Contracts: 500	
Total E092 · Other Housing		49,750		
Total E09 · HOUSING.		49,750		
E10 · COMMUNITY AMENITIES.				
E101 · Sanitation Household				
MWS	E101010 · Refuse Site Insurance	326	Insurance: 326	
MWS	E101020 · Domestic Refuse	15,981	Allocation: Wages: 15,981	Based on Allocations?
MWS	E101030 · Refuse Site Maintenance	151,740	Materials and Contracts: 44,000 Allocation: Wages: 107,740	\$15,000 Waste Management Split with Liquid Waste Total Cost = M&C + Wages \$20,000 for Waste Management Plan Development
MWS	E101505 · Purchase Rubbish Bins	2,500	Materials and Contracts: 2,500	
MWS	E102298 · Depreciation Expense - Sanitati	20,794	Depreciation: 20,794	COM AME
Total E101 · Sanitation Household		191,340		
E102 · Sanitation Other				
MWS	E102020 · Commercial Refuse Collection	10,647	Materials and Contracts: 9,100 Allocation: Wages: 1,547	Based on Allocations?

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
Total E102 - Sanitation Other		10,647		
E103 - Sewerage				
MWS	E103010 - Liquid Waste Disposal Site Mtce	6,624	Materials and Contracts: 2,500 Allocation: Wages: 4,124	\$15,000 Waste Management Split with Rubbish Tip Based on Allocations?
MWS	E103298 - Depreciation Expense - Plant/Se	153,109	Depreciation: 153,109	COM AME
Total E103 - Sewerage		159,733		
E106 - T.P. & Regional Devel				
CEO	E106010 - Town Planning Expenses	65,000	Materials and Contracts: 65,000	\$25,000 (24/25) for Scheme Amendment & Review + \$40,000 anticipated Annual Cost
CEO	E106011 - Administration Allocated- T/pla	31,256	Allocation: Admin: 31,256	
CEO	E106012 - Eastern Precinct Project	50,000	Materials and Contracts: 50,000	Eastern Precinct Project - land and Detailed Design Work
Total E106 - T.P. & Regional Devel		146,256		
E107 - Other				
MWS	E107045 - Truck Stop Toilets	35,850	Materials and Contracts: 30,907 Utilities: 1,850 Allocation: Wages: 3,093	+18,244.90 M&C Incorrect Account in 23/24 FY Amounts less 11,000 which was CCTV Installation and associated charges Total Cost = M&C + U + Wages
MWS	E107051 - Public Toilets - Townsite	16,060	Materials and Contracts: 8,454 Utilities: 6,060 Allocation: Wages: 1,547	Total Cost = M&C + U + Wages
MWS	E107044 - RadioactiveWasteStorage Consult	0		Remove?
MWS	E107030 - Cemeteries - Leonora	47,200	Materials and Contracts: 24,118 Utilities: 400 Allocation: Wages: 22,682	Total Cost = M&C + Wages
MWS	E107033 - Grave Restoration	1,547	Allocation: Wages: 1,547	Consolidated into Community Grant Fund
MWS	E107034 - Cemetery Records Online	5,000	Materials and Contracts: 5,000	
MWS	E107039 - Cemetery Grave Digging	1,031	Allocation: Wages: 1,031	Based on Allocations?
MWS	E107040 - Public Toilets-Cemetery	15,119	Materials and Contracts: 1,000 Utilities: 200 Allocation: Wages: 13,919	Total Cost = M&C + Wages
MWS	E107041 - Sale of Indust. Blocks (Costs)	0		
MWS	E107042 - Other Comm Amen. Insurance	2,775	Insurance: 2,775	
MWS	E107298 - Depreciation Expense	79,302	Depreciation: 79,302	REC
Total E107 - Other		203,883		
Total E10 - COMMUNITY AMENITIES.		711,858		

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
E11 - RECREATION & CULTURE.				
E112 - Sponsored Community Programs				
MCS	E112020 - FRRR Strengthening Rural Commun	0		
MCS	E112019 - Nyunng Com Priority Brokerage 5	0		
MCS	E112015 - NAIDOC Week	10,000	Materials and Contracts: 10,000	
MCS	E112014 - School Holiday Program	40,000	Materials and Contracts: 40,000	
MCS	E112011 - Minara Youth Prog Sponsorship	0		
CEO	E112005 - Women's Wellbeing Hub	200,000	Materials and Contracts: 200,000	
MCS	E112001 - Nyunnga-Ku Women's Group	0		
Total E112 - Sponsored Community Programs		250,000		
E113 - Other Recreation				
CEO	E113119 - National Australia Day Grant	10,000	Materials and Contracts: 10,000	
MWS	E113120 - Minara STFG Grant	0		
CEO	E113081 - Leonora Mural Projects	5,000	Materials and Contracts: 5,000	
MCS	E113118 - Comm. Sport & Rec Facility Use	5,000	Materials and Contracts: 5,000	
MWS	E113030 - Parks & Gardens	71,072	Materials and Contracts: 8,005 Utilities: 14,000 Insurance: 2,672 Allocation: Wages: 46,395	
CEO	E113050 - Community Grant Fund	245,000	Materials and Contracts: 245,000	Merge Community Grants to this Account (Originally Leonora Grants) Split as per: \$10,000 Leinster Races \$10,000 Leonora Races \$10,000 Country Week \$10,000 Golden Gift Art Prize \$5,000 Bush Mission \$10,000 Basketball Operational \$10,000 Basketball Competition \$25,000 Outback Grave Markers \$50,000 RFDS Support \$5,000 Kids Christmas Party \$20,000 Golden Quest Discovery Trail \$60,000 Community Grant Round \$20,000 CEO Support Grants

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MWS	E113051 · Skatepark Mtce	2,575	Materials and Contracts: 329 Utilities: 700 Allocation: Wages: 1,547	
CEO	E113060 · Community - Leinster	0		Moved to the Community Fund
MWS	E113070 · Oval	60,750	Materials and Contracts: 11,037 Utilities: 26,000 Allocation: Wages: 23,713	
MCS	E113091 · Comm.Arts/Cult Performance	50,000	Materials and Contracts: 50,000	\$2250 for Christmas Lights Competition Split Christmas Festivities Account
MCS	E113092 · Swimming Pool Mtce	55,000	Materials and Contracts: 31,969 Utilities: 22,000 Allocation: Wages: 1,031	
MBS	E113108 · Admin allocated	125,023	Allocation: Admin: 125,023	
MWS	E113110 · Oval Sport Complex Maint	0		
MBS	E113113 · Swimming Pool Insurance	15,912	Insurance: 15,912	
MWS	E113115 · Malcolm Dam Rubbish Removal	6,100	Materials and Contracts: 2,492 Allocation: Wages: 3,609	
MBS	E113298 · Depreciation Expense	500,604	Depreciation: 500,604	REC
Total E113 · Other Recreation		1,152,036		
E114 · Recreation Centre				
MCS	E114280 · Superannuation - Rec Centre	6,000	Employee Costs: 6,000	1 Rec Centre Coordinator/Swimming Pool - \$12,000 Super split 38 hours, 11.5% Super on Gross + Applicable Salary Sacrifice & Super Contribution
MCS	E114281 · Superannuation - Swimming Pool	28,000	Employee Costs: 28,000	1 Rec Centre Coordinator/Swimming Pool - \$12,000 Super split 38 hours, 1 Employees 38 hour weeks & 1 employee 19 hour week, 11.5% Super on Gross + Applicable Salary Sacrifice & Super Contribution
MCS	E114282 · Salaries - Swimming Pool	235,584	Allocation: Wages: 235,584	1 Rec Centre Coordinator/Swimming Pool - \$120,000 (15% OT) Split 1 x Casual - \$57,000 (20%OT) / 1 x Full time - \$118,000 (20%OT)
MCS	E114283 · Training - Swimming Pool	5,000	Employee Costs: 5,000	
MCS	E114290 · Salaries & Wages - Rec Centre	60,314	Allocation: Wages: 60,314	1 Rec Centre Coordinator/Swimming Pool - \$120,000 (15% OT) Split
MCS	E114291 · Electricity - Rec Centre	10,000	Utilities: 10,000	

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	E114292 - Water - Rec Centre	14,500	Utilities: 14,500	
MCS	E114293 - Cleaning - Rec Centre	33,000	Materials and Contracts: 33,000	
MCS	E114294 - Repairs & maintenance - Rec Cen	58,725	Materials and Contracts: 52,539 Allocation: Wages: 6,186	
MCS	E114295 - Telephone - Rec Centre	1,000	Materials and Contracts: 1,000	
MCS	E114296 - Sporting equipment	21,000	Materials and Contracts: 21,000	Gym Equipment Hire - new machines 24/25
MCS	E114298 - Depreciation Expense - Rec Cent	122,490	Depreciation: 122,490	REC
MCS	E114299 - Administration Allocated - Rec.	93,767	Allocation: Admin: 93,767	
MCS	E114300 - Tennis Courts	6,500	Materials and Contracts: 3,969 Utilities: 1,500 Allocation: Wages: 1,031	
MCS	E114303 - Security system	4,500	Materials and Contracts: 4,500	
MCS	E114311 - Bond Refund on Hall Hire	1,500	Other Expenses: 1,500	
MCS	E114320 - Staff Housing Allocation	0		
MCS	E114350 - Other expenses	0		
MCS	E114353 - Recreation Centre Insurance	17,145	Insurance: 17,145	
Total E114 - Recreation Centre		719,024		
E115 - TV & Radio				
MWS	E115040 - TV & Radio Maintenance	23,000	Materials and Contracts: 14,000 Utilities: 9,000	
MBS	E115298 - Depreciation Expense - T.V. & R	13,793	Depreciation: 13,793	REC
Total E115 - TV & Radio		36,793		
E116 - Library				
MCS	E116017 - Library Insurance	1,700	Insurance: 1,700	
MCS	E116010 - Libraries - Salaries	39,178	Allocation: Wages: 39,178	Info Centre Coordinator - \$83000 Less 5,000 SS split into Library & Info Centre
MCS	E116011 - Postage and Freight	250	Materials and Contracts: 250	
MCS	E116013 - Admin allocated To library & Te	31,256	Allocation: Admin: 31,256	
MCS	E116015 - Housing allocated To library & Te	10,863	Allocation: Housing: 10,863	1/14 houses Library/Info Centre (50/50 split)
MCS	E116016 - Library Maintenance	4,500	Materials and Contracts: 4,500	
MCS	E116018 - Public Library Materials Fund	0		State Library of WA Funding Allocation
MCS	E116032 - Library Superannuation	10,000	Employee Costs: 10,000	1 Employee 38 hour weeks @ 11.5% Super Split into Library and Info Centre + Applicable Salary Sacrifice & Super Contribution

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
Total E116 - Library		97,747		
E117 - Community Resource Centre				
MCS	E117018 - Community-led Job SH 4-IQ0KMIR	328,992	Materials and Contracts: 208,365 Allocation: Wages: 120,627	\$328,992 total Subject to Funding being confirmed and information provided Wages: CRC Coordinator - \$55,860 (49% of \$114,000 & 10%OT) / CRC Assistant - \$25,000 (50% of \$50,000 & 5%OT) / CRC FTE \$40,000 (50% of \$80,000)
MCS	E117017 - Local Partner Trans 2021-9085	188,243	Materials and Contracts: 188,243	Subject to Funding being confirmed and information provided No Wages Eligible
MCS	E117016 - CDC Services Grant	92,046	Employee Costs: 92,046	Subject to Funding being confirmed and information provided - No Wages Eligible
MCS	E117001 - CRC Wages	89,182	Allocation: Wages: 89,182	CRC Coordinator - \$57,000 (50% of \$114,000 & 10%OT) / CRC Assistant - \$12,500 (25% of \$50,000 & 5%OT) / CRC FTE \$20,000 (25% of \$80,000)
MCS	E117002 - CRC Super	32,000	Employee Costs: 32,000	2 FTE & 1 .6FTE + Relevant Salary Sacrifice & Co-Contribution @ 11.5% Super on Gross
MCS	E117003 - CRC Equipment	10,000	Materials and Contracts: 10,000	
MCS	E117004 - Staff Training	5,000	Employee Costs: 5,000	
MCS	E117005 - CRC Phone/Internet	12,000	Materials and Contracts: 12,000	
MCS	E117006 - Tower Street Times Publication	0		
MCS	E117007 - CRC Insurance	1,598	Insurance: 1,598	
MCS	E117008 - Building Maintenance	30,000	Materials and Contracts: 24,845 Allocation: Wages: 5,155	Originally included Wage allocation for works crew - should be allocated to the JG Epis Centre not the CRC Building Maintenance: \$24,000 Reserve
MCS	E117009 - CRC Equipment Maintenance	15,000	Materials and Contracts: 15,000	
MCS	E117010 - CRC Photocopier Usage	5,000	Materials and Contracts: 5,000	
MCS	E117011 - CRC Office Expenses	5,000	Materials and Contracts: 5,000	
MCS	E117012 - CRC Utilities	2,000	Utilities: 2,000	
MCS	E117018 - CRC Housing	21,723	Allocation: Housing: 21,723	1/14 Houses CRC Staff
MCS	E117019 - CRC Activities	25,000	Materials and Contracts: 25,000	

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	E117013 · Admin Allocation	93,767	Allocation: Admin: 93,767	
Total E117 · Community Resource Centre		956,551		
E118 · Oval Complex				
MCS	E118008 · Oval Complex Utilities	0		
MCS	E118007 · Oval Complex Cleaning	1,000	Materials and Contracts: 1,000	
MCS	E118006 · Oval Complex Insurance	10,213	Insurance: 10,213	
MCS	E118005 · Oval Complex Building Maint	2,500	Materials and Contracts: 2,500	
Total E118 · Oval Complex		13,713		
E119 · Lawn Bowls Facility				
MCS	E119004 · Bowls Club Utilities	12,000	Utilities: 12,000	
MCS	E119002 · Bowls Club Insurance	7,774	Insurance: 7,774	
MCS	E119001 · Bowls Club Building Maintenance	28,460	Materials and Contracts: 26,398 Allocation: Wages: 2,062	Includes Cleaning Costs
Total E119 · Lawn Bowls Facility		48,234		
Total E11 · RECREATION & CULTURE.		3,274,096		
E12 · TRANSPORT.				
E122 · Maintenance				
MWS	E122151 · Storm Water Drainage Maintenanc	0		
MWS	E122040 · Roadworks - Maintenance	798,000	Materials and Contracts: 172,183 Allocation: Wages: 625,817	Includes WAFH Allowance \$24,000
MWS	E122043 · Road Maintenance - Bush Gra	186,000	Employee Costs: 2,000 Materials and Contracts: 98,427 Allocation: Wages: 85,573	
MWS	E122044 · Depreciation - Roads Infrastruct	1,948,981	Depreciation: 1,948,981	TRANS
MWS	E122120 · Depot maintenance	385,500	Materials and Contracts: 138,897 Utilities: 27,000 Allocation: Wages: 219,603	
MWS	E122150 · Street Lighting	63,000	Utilities: 63,000	
MWS	E122160 · Street cleaning	209,000	Materials and Contracts: 41,978 Allocation: Wages: 167,022	
MWS	E122180 · Street trees & watering	98,500	Materials and Contracts: 46,950 Allocation: Wages: 51,550	
MWS	E122182 · Traffic Signs	100,000	Materials and Contracts: 100,000	100,000 New signs & Installation Costs (MWS Service Plan 24/25)
MWS	E122190 · Loss on Disposal of Asset(s)	0		

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Area	Account	24/25 Conf.	Class Breakdowns	Comments
MWS	E122191 - Aboriginal Site Survey	10,000	Materials and Contracts: 10,000	
MWS	E122199 - Boundary Signs	15,000	Materials and Contracts: 15,000	
MWS	E122200 - Tree Lopping	40,000	Materials and Contracts: 40,000	
MWS	E122210 - SPQ (Depot) Maintenance	50,000	Materials and Contracts: 49,485 Allocation: Wages: 516	
MWS	E122211 - Depot Insurance	11,130	Insurance: 11,130	
MWS	E122298 - Depreciation Expense - Depot	403,715	Depreciation: 403,715	TRANS
Total E122 - Maintenance		4,318,826		
E126 - Aerodrome				
MWS	E126299 - Airport Terminal	0		10000
MWS	E126010 - Aerodrome maintenance	167,000	Materials and Contracts: 34,827 Utilities: 10,000 Allocation: Wages: 122,174	Aerodrome: \$150,000 Reserve
MWS	E126011 - Admin Allocated to Airport	312,557	Allocation: Admin: 312,557	
MWS	E126019 - Airport Water	4,000	Utilities: 4,000	
MWS	E126021 - Insurance - Aerodrome	22,592	Insurance: 22,592	
MWS	E126023 - Avdata Charges	48,000	Materials and Contracts: 48,000	
MWS	E126050 - Aviation Fuel - drums	0		Bulk Avgas Only no drums
MWS	E126051 - Aviation Fuel - Bulk Avgas	60,000	Materials and Contracts: 60,000	Estimated at 60,000
MWS	E126101 - Consultant	100,000	Materials and Contracts: 100,000	Designs and similar works anticipated
MWS	E126104 - Airport Cleaning	40,000	Materials and Contracts: 40,000	
MWS	E126298 - Depreciation Expense - Aerodrom	354,713	Depreciation: 354,713	TRANS
Total E126 - Aerodrome		1,108,861		
Total E12 - TRANSPORT.		5,427,687		
E13 - ECONOMIC SERVICES.				
E131 - Rural Services				
CEO	E131045 - Cactus Eradication	50,000	Materials and Contracts: 50,000	
Total E131 - Rural Services		50,000		
E132 - Tourism/Area Promotion				
MCS	E132040 - Donation -Golden Quest Trail	0		
MCS	E132042 - Tourist Information Bay M&C	2,415	Materials and Contracts: 1,300 Utilities: 600 Allocation: Wages: 516	
CEO	E132049 - Donation-Christian Bush Camp	0	Allocation: PWOH: .	Transfer to Community Grant Fund \$4,500
MCS	E132054 - Christmas Festivities	0		Moved to Community Grant Fund

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
CEO	E132065 - Native Title Expenses	20,000	Materials and Contracts: 20,000	
MCS	E132076 - NG Tourism Working Group	0		Merge with AGO Expenses
MCS	E132079 - Tourism Develop & Publications	45,000	Materials and Contracts: 45,000	\$10,000 - Participate in Regional Tourism Organisations
MBS	E132090 - Admin Alloc - Tourism	93,767	Allocation: Admin: 93,767	
MCS	E132099 - Loop Trail Marketing	5,000	Materials and Contracts: 5,000	
MCS	E132101 - Promoting Leonora TV	20,000	Materials and Contracts: 20,000	
MCS	E132103 - Leonora Tourism Advertising	2,000	Materials and Contracts: 2,000	
MBS	E132298 - Depreciation Expense	21,945	Depreciation: 21,945	ECON
Total E132 - Tourism/Area Promotion		210,127		
E133 - Building Control				
MBS	E133020 - Super - Building Control	0		Remove Account - No Salaries
MBS	E133053 - Building Asbestos Register	0		Completed 23/24 Review bi-annual
MBS	E133010 - Salaries - Building Control	0		Remove Account - No Salaries
MBS	E133012 - Administration Allocated	93,767	Allocation: Admin: 93,767	
MBS	E133050 - BCITF Levy	50,000	Materials and Contracts: 50,000	
MBS	E133052 - Contract Building Surveyor	1,500	Materials and Contracts: 1,500	Ad-hoc service provision
Total E133 - Building Control		145,267		
E134 - Gwalia Historical Precinct				
MCS	E134049 - Archival Record Keeping	5,000	Materials and Contracts: 5,000	Digitising with State Records Office
MCS	E134009 - Gwalia Museum Housing Alloc.	21,723	Allocation: Housing: 21,723	1/14 Museum Staff Housing
MCS	E134010 - Gwalia Salaries and Wages	543,853	Allocation: Wages: 543,853	Coordinator - \$123,000 (40%OT), VSO 1 - \$96,000 (15%OT) Less 5,000 SS, VSO2 \$105,000 (30% OT), VSO3 \$107,000 (35%OT) & Gardener \$117,000 (25%OT)
MCS	E134011 - Superannuation	60,000	Employee Costs: 60,000	4 x FTE & 1 x Casual - 38 hour weeks @ 11.5% Super on Gross Including Contribution & Salary Sacrifice
MCS	E134012 - Merchandise for Resale	30,000	Materials and Contracts: 30,000	
MCS	E134013 - Museum Maintenance	47,800	Materials and Contracts: 44,707 Allocation: Wages: 3,093	Building Maintenance: \$44,000 Reserve
MCS	E134014 - Hoover House Maintenance	62,100	Materials and Contracts: 44,058 Allocation: Wages: 18,043	

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	E134015 · Gardens & Grounds Maintenance	12,625	Materials and Contracts: 6,955 Allocation: Wages: 5,671	
MCS	E134016 · Catering & Consumables	70,000	Materials and Contracts: 70,000	
MCS	E134017 · Utilities	42,000	Utilities: 42,000	
MCS	E134018 · Advertising	16,000	Materials and Contracts: 16,000	
MCS	E134019 · Printing & Stationery	5,000	Materials and Contracts: 5,000	
MCS	E134020 · Phone and Internet Usage	5,000	Materials and Contracts: 5,000	
MCS	E134021 · Insurance	24,147	Insurance: 24,147	
MCS	E134022 · Staff Training	10,000	Employee Costs: 10,000	
MCS	E134023 · Quest Fees (Donations)	250	Materials and Contracts: 250	Bank fees for Quest Donations estimate
MCS	E134024 · Office and Equipment Maintenance	2,500	Materials and Contracts: 2,500	
MCS	E134025 · Consultants Fees	20,000	Utilities: 20,000	
MCS	E134026 · Website Maintenance	5,000	Materials and Contracts: 5,000	
MCS	E134030 · Administration Alloc	93,767	Allocation: Admin: 93,767	
MCS	E134031 · Gwalia Buildings Maintenance	25,325	Materials and Contracts: 18,624 Allocation: Wages: 6,702	Need to consult whether Maintenance to Gwalia Cottages required \$ unknown
MCS	E134042 · Virtual Reality Trail	15,000	Materials and Contracts: 15,000	EyeJack System - Augmented Reality (Rename Small projects)
MCS	E134043 · Geocaching Project & Geo Trail	0		
MCS	E134045 · Gwalia Interpretation Plan	10,000	Materials and Contracts: 10,000	
MCS	E134298 · Depreciation	153,110	Depreciation: 153,110	ECON
Total E134 · Gwalia Historical Precinct		1,280,200		
E135 · Information Centre				
MCS	E135001 · Info Centre Wages	39,178	Allocation: Wages: 39,178	Info Centre Coordinator - \$83000 Less \$5,000 SS split into Library & Info Centre
MCS	E135002 · Info Centre Super	10,000	Employee Costs: 10,000	1 Employee 38 hour weeks @ 11.5% Super Split into Library and Info Centre + Applicable Salary Sacrifice & Super Contribution
MCS	E135003 · Info Centre Building Maint	7,250	Materials and Contracts: 4,157 Allocation: Wages: 3,093	
MCS	E135004 · Info Centre Cleaning	4,200	Materials and Contracts: 4,200	
MCS	E135005 · Info Centre Equipment Maint	500	Materials and Contracts: 500	
MCS	E135006 · Training	1,500	Employee Costs: 1,500	

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	E135007 · Community Activities	4,000	Materials and Contracts: 4,000	
MCS	E135008 · Office Expenses	2,500	Materials and Contracts: 2,500	
MCS	E135009 · Info Centre Utilities	4,500	Utilities: 4,500	
MCS	E135010 · Phone/Internet Expenses	2,000	Materials and Contracts: 2,000	
MCS	E135011 · Purchase of Goods for Resale	3,000	Materials and Contracts: 3,000	
MCS	E135012 · Insurance	1,598	Insurance: 1,598	
MCS	E135013 · Administration Alloc	31,256	Allocation: Admin: 31,256	
MCS	E135014 · Housing Alloc	10,863	Allocation: Housing: 10,863	1/14 Houses Info Centre/Library (50/50 split)
Total E135 · Information Centre		111,482		
E136 · Other Economic Services				
MBS	E136004 · CCTV Camera Maintenance	0		Merge with other CCTV Account
MBS	E132060 · ATM Install & Run	32,000	Materials and Contracts: 32,000	
MWS	E136040 · Standpipe Water	69,500	Materials and Contracts: 68,000 Utilities: 1,500	
MBS	E136298 · Depreciation Other Economic Ser	185,415	Depreciation: 185,415	ECON
Total E136 · Other Economic Services		286,915		
E137 · Leonora Shared Off/Admin Centre				
MBS	E137006 · Insurance	17,640	Insurance: 17,640	
MCS	E137005 · Telephone	20,000	Materials and Contracts: 20,000	
MCS	E137004 · Equipment Mtce	20,000	Materials and Contracts: 20,000	Building Equipment - IT and CCTV etc
MCS	E137003 · Cleaning	50,000	Materials and Contracts: 50,000	
MCS	E137002 · Utilities	27,500	Utilities: 27,500	
MCS	E137001 · Building Mtce	41,136	Materials and Contracts: 20,000 Allocation: Wages: 21,136	Maintenance has been going towards CRC - needs to be allocated here instead - Wages allocation of 0.41% of total - Building Maintenance noted for 24/25 Building Maintenance \$40,000 Reserve
Total E137 · Leonora Shared Off/Admin Centre		176,275		
E138 · Leonora Golden Gift				
MCS	E138001 · Advertising	22,000	Materials and Contracts: 22,000	
MCS	E138002 · Entertainment	140,000	Materials and Contracts: 140,000	
MCS	E138004 · Athletics Events Prizemoney	93,350	Other Expenses: 93,350	
MCS	E138005 · Fireworks	24,000	Materials and Contracts: 24,000	

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MCS	E138006 - Security	22,000	Materials and Contracts: 22,000	
MCS	E138007 - Aircraft Charter/Hire	60,000	Materials and Contracts: 60,000	
MCS	E138008 - Accommodation and Meals	32,000	Materials and Contracts: 32,000	
MCS	E138009 - Athletics/Cyclist Expenses	35,000	Materials and Contracts: 35,000	
MCS	E138010 - Other Expenses	0		
MCS	E138011 - Staff Expenses	22,682	Allocation: Wages: 22,682	No figures at this stage - estimated at 0.44% of total Wages
Total E138 - Leonora Golden Gift		451,032		
E139 - Other Heritage Projects				
MCS	E139010 - Leonora Museum Interpretative Pl	12,000	Materials and Contracts: 12,000	
MCS	E139009 - Masonic Lodge Buildings	9,050	Materials and Contracts: 7,919 Utilities: 100 Allocation: Wages: 1,031	
MCS	E139008 - Barnes Federal Theatre	111,710	Materials and Contracts: 106,555 Allocation: Wages: 5,155	
MCS	E139002 - Agnew Interpretation Project	0		
MCS	E139001 - Old Lawlers Police Station	0		
Total E139 - Other Heritage Projects		132,760		
Total E13 - ECONOMIC SERVICES.		2,844,058		
E14 - OTHER PROPERTY & SERVICES.				
E141 - Private Works				
MWS	E141010 - Private Works	5,655	Employee Costs: 500 Allocation: Wages: 5,155	
Total E141 - Private Works		5,655		
E142 - Administration Overheads				
MBS	E142300 - Employee Housing Subsidy	100,000	Employee Costs: 100,000	1910/week (x52) Rounded up (Excludes Casual & Non-Residents 20/48 staff eligible)
MBS	E142010 - Depreciation- Admin	80,790	Depreciation: 80,790	OPS
MBS	E142011 - Salaries Admin	870,164	Allocation: Wages: 870,164	6 x FTE, 3 x Part time 39,000 to 185,000 salary. Includes 5% overtime for 2 x FTE Less SS 3 x employees Total 26,000
MBS	E142012 - Annual Leave - Admin.	225,274	Allocation: Wages: 225,274	29 non works Employees Assumed all eligible
MBS	E142013 - Long Service Leave	42,271	Allocation: Wages: 42,271	29 non works Employees Assumed all eligible

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MBS	E142020 · Superannuation - Admin	166,000	Employee Costs: 166,000	10 employees 38 hour weeks @ 11.5% Super on Gross including Salary Sacrifice, and Co Contributions
MBS	E142030 · Insurance Admin	69,441	Insurance: 69,441	5% increase on 12 month projection
MBS	E142035 · Staff Training	45,000	Employee Costs: 45,000	5% increase on 12 month projection
MBS	E142050 · Office Building Mtce	33,125	Materials and Contracts: 14,567 Allocation: Wages: 18,558	Building Maintenance \$30,000 Reserve
MBS	E142052 · Utilities - Power & Water	11,000	Utilities: 11,000	1
MBS	E142053 · Cleaning	22,000	Materials and Contracts: 22,000	5% increase on 12 month projection
MBS	E142070 · Printing & Stationery	22,000	Materials and Contracts: 22,000	5% increase on 12 month projection
MBS	E142080 · Telephone	25,000	Materials and Contracts: 25,000	5% increase on 12 month projection
MBS	E142090 · Postage & Freight	6,000	Materials and Contracts: 6,000	5% increase on 12 month projection
MBS	E142100 · Advertising	11,000	Materials and Contracts: 11,000	5% increase on 12 month projection
MBS	E142110 · Office Equip Mtce	100	Materials and Contracts: 100	5% increase on 12 month projection
MBS	E142111 · Photocopier Charges	5,500	Materials and Contracts: 5,500	5% increase on 12 month projection
MBS	E142120 · Bank Charges	17,000	Materials and Contracts: 17,000	5% increase on 12 month projection
MBS	E142121 · Relocation Exps Staff	6,000	Employee Costs: 6,000	Minimal relocation expenses anticipated
MBS	E142123 · Records Storage & Management	5,000	Materials and Contracts: 5,000	5% increase on 12 month projection
MBS	E142140 · Computer operating exps	120,000	Materials and Contracts: 120,000	5% increase on 12 month projection
MBS	E142141 · ICT Overhaul	295,000	Materials and Contracts: 295,000	ICT Overhaul (\$250,000) & POS System (\$20,000) + Grant Management System Set up \$25,000
MBS	E142144 · Consultants Fees	160,000	Materials and Contracts: 160,000	Reduced by Travel/accommodation Costs \$140000
MBS	E142145 · Fringe Benefits Tax	82,000	Employee Costs: 82,000	
MBS	E142146 · Worksafe Consultant	0		Remove
MBS	E142179 · Travel & Accommodation (Consultants)	140,000	Materials and Contracts: 140,000	
MBS	E142180 · Travel & Accommodation (Staff)	17,000	Employee Costs: 17,000	
MBS	E142181 · Conference exps	4,000	Employee Costs: 4,000	
MBS	E142182 · Senior Staff Rec. Expenses	20,000	Employee Costs: 20,000	\$20,000 CEO Rec Allowance
MBS	E142183 · Loss on Disposal of Assets	53,584	Loss on Disposals: 53,584	

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MBS	E142210 · Accounting fees	228,000	Materials and Contracts: 228,000	Includes Monthly Financials, BAS, assets etc (60,000), Annual Financial Statements/Audit Support (53,000), Budget Review, & Annual Statutory & Detailed (56,000) & Adhoc Services (59,000) (5% increase on 23/24 12 month estimate) * \$295182 spent as at 22/05/2024 on all Moore items
MBS	E142211 · Compliance & Governance Services	57,000	Materials and Contracts: 57,000	CAR, Registers & Risk Management Services (\$54,000 12 mth estimate + 5%)
MBS	E142230 · Legal Exps	15,000	Materials and Contracts: 15,000	5% increase on 12 month projection
MBS	E142235 · Legal Costs Recoverable	450	Materials and Contracts: 450	5% increase on 12 month projection
MBS	E142241 · Relief Staff CEO	5,000	Employee Costs: 5,000	5% increase on 12 month projection
MBS	E142242 · Security	700	Materials and Contracts: 700	
MBS	E142243 · Retic Shire	100,000	Materials and Contracts: 100,000	Retic for all Shire Properties
MBS	E142251 · Staff Housing Allocated	65,170	Allocation: Housing: 65,170	3/14 houses Admin
MBS	E142299 · LESS Allocated To Programs	-3,125,568	Allocation: Admin: (3,125,568)	
Total E142 · Administration Overheads		0		
E143 · Works Overheads				
CEO	E143150 · Work Health & Safety	50,000	Materials and Contracts: 50,000	
MBS	E143010 · Supervision - Allocated - Wages	72,170	Allocation: Wages: 72,170	+ \$6000 Other Allowance - N Gahan
MWS	E143020 · Engineering Expenses	80,000	Materials and Contracts: 80,000	MWS Service Plan: Consultant re: RAV Access (\$50,000) Asset Mgmt \$30,000 (Reactivate Emergency Fund)
MWS	E143030 · Sick & Holiday - Wages	253,626	Allocation: Wages: 253,626	20 employees - 6 weeks total assumed all eligible
MWS	E143031 · Location allowance	19,074	Allocation: Wages: 19,074	15 Eligible Employees
MWS	E143032 · Industry allowance	15,465	Allocation: Wages: 15,465	13 Eligible Employees
MWS	E143033 · Camp allowance	0		
MWS	E143035 · W/Comp Medical Expenses	2,000	Employee Costs: 2,000	
MWS	E143040 · Insurance on Works	52,311	Insurance: 52,311	
MWS	E143070 · Staff Housing Allocated	108,617	Allocation: Housing: 108,617	5/14 Houses Works
MWS	E143075 · Staff Training	69,375	Employee Costs: 27,620 Allocation: Wages: 41,756	

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
MWS	E143080 · Superannuation	315,000	Employee Costs: 315,000	20 Employees - Includes all Salary Sacrifice & Co Contributions
MWS	E143140 · Camping Requisites	2,274	Materials and Contracts: 2,274	
MWS	E143141 · Long Service Leave	32,477	Allocation: Wages: 32,477	20 Employees assumed all eligible
MWS	E143144 · Administration Services Allocat	375,068	Allocation: Admin: 375,068	
MBS	E143290 · Less PWOH Allocated to Projects	-1,447,457	Allocation: PWOH: (1,447,457)	Should bring E143 to zero
Total E143 · Works Overheads		0		
E144 · Plant Costs				
MWS	E144010 · Fuels & Oils	200,000	Materials and Contracts: 200,000	
MWS	E144020 · Tyres	40,000	Materials and Contracts: 40,000	
MWS	E144030 · Parts & Repairs	43,200	Materials and Contracts: 27,735 Allocation: Wages: 15,465	
MWS	E144040 · Repair Wages	58,250	Materials and Contracts: 7,731 Allocation: Wages: 50,519	Includes \$1,400.00 Tool Allowance
MWS	E144050 · Insurances & Licenses	37,416	Insurance: 37,416	Insurance = \$19,916, Vehicle Regos = 65 Vehicles \$13,500 Rego, 4,000 Insurance
MWS	E144060 · Expendable Tools & Freight	24,450	Materials and Contracts: 21,873 Allocation: Wages: 2,578	
MWS	E144070 · Cutting Edges	12,000	Materials and Contracts: 12,000	
MWS	E144290 · Less POC Allocated to Projects	-415,316	Allocation: POC: (415,316)	Should bring E144 to zero
Total E144 · Plant Costs		0		
E146 · Salaries Control				
MBS	E146010 · Gross Salaries & Wages for Year	5,155,000	Allocation: Wages: 5,155,000	5% Increase & All positions filled (\$5146,725 rounded up)
MBS	E146200 · Less Salaries & Wages Allocated	-5,155,000	Allocation: Wages: (5,155,000)	5% Increase & All positions filled Including Allowances - No Leave or Super
Total E146 · Salaries Control		0		
E147 · Other Unclassified				
MBS	E147012 · Workers Compensation	5,155	Allocation: Wages: 5,155	
MBS	E149999 · Suspense Account			Should balance by eofy
Total E147 · Other Unclassified		5,155		

2024/2025 Draft Budget (Detailed)

Area	Account	24/25 Conf.	Class Breakdowns	Comments
E148 - Plant Depreciation (Costed)				
MBS	E148298 - Depreciation Expense - Plant/Eq	67,609	Depreciation: 67,609	OPS
MBS	E148299 - Less Deprn. Allocated to Project	0		
Total E148 - Plant Depreciation (Costed)		67,609	 Depreciation: 67,609	
Total E14 - OTHER PROPERTY & SERVICES.		78,419		
Total Expense		16,728,527		
Income Less Expenses		2,236,735		
Non Cash Amounts		4,228,764		<i>(Depreciation & Loss on Asset Disposal)</i>
Net Income: Operational Activities incl. Cap Grants		6,465,500		<i>Income less expenses + Non Cash amounts</i>
Estimated Surplus from 23/24		4,250,183		<i>As per June, 2024 Financial Statements</i>
Less Expenses incurred in 23/24 (estimate)		550,000		<i>Expenses that apply to the 23/24 financial year that aren't paid until 24/25 - to be journalled back to the correct financial year</i>
Total Estimated Net incl. Capital Grants		10,165,683		Net Income + 23/24 Surplus - 23/24 expenses
Capital Expense (Grants/Reserves/Co-Contrib.)		4,328,266		
Capital Expense (Shire)		5,101,414		
Capital Expense Total		9,429,680		
Capital Income		77,000		
Income after Capital Works		813,003		Total Net - Capital Expense + Capital Income
Reserve transfer to Muni		14,262		
Muni Transfer to Reserve		827,263		
Net Income		0		

2024/2025 Capital Works

Account	Project Name	Category	Total	Income Account	Income(\$)	Comments
CP25001	26 Queen Victoria Street - Retaining Wall	Infrastructure Other	\$65,000.00			Carried from 23/24
CP25002	26 Queen Victoria Street Driveway/Carport & Gutters	Buildings - non-specialis	\$50,000.00			Carried from 23/24
CP25003	40A Fence and Gate	Infrastructure Other	\$13,000.00			Carried from 23/24
CP25004	40B Fence and Gate	Infrastructure Other	\$13,000.00			Carried from 23/24
CP25005	84 Tower Street Purchase - LAND	Land - freehold land	\$20,000.00			
CP25006	Accommodation Units - Depot	Buildings - specialised	\$450,000.00			Supply and deliver 2 x Dongas
CP25007	Additional Liquid Waste Pond	Infrastructure Other	\$450,000.00			Carried 23/24
CP25008	Admin & Council Chambers Re-Flooring	Buildings - specialised	\$30,000.00			From 23/24FY
CP25009	Airport Upgrade	Infrastructure Other	\$500,000.00			Multi-year job
CP25010	Asbestos Remedial Works	Buildings - non-specialis	\$100,000.00			Might need to review allocation once all works known - possible access for Heritage Reserve depending on total cost & affected buildings
CP25011	Basketball Infrastructure	Infrastructure Other	\$32,000.00			Final works anticipated 24/25 (Carried from 23/24)
CP25012	Bowls Club Green	Infrastructure Other	\$70,000.00			Carried over from 23/24
CP25013	Building Maint Truck	Plant & Equipment	\$70,000.00			New
CP25014	CCTV & Security System Upgrade	Infrastructure Other	\$80,000.00			Audit current systems and replace
CP25015	CEO Earthworks	Buildings - specialised	\$100,000.00			Armouring the Retaining Wall
CP25016	CEO Vehicle	Plant & Equipment	\$130,000.00	CI25001	\$70,000.00	Trade-in
CP25017	Childcare Centre Toilets	Buildings - specialised	\$100,000.00			Carried from 23/24
CP25018	Christmas Decorations	Infrastructure Other	\$40,000.00			
CP25019	Clover Downs Fence	Infrastructure Other	\$30,000.00			Shire supplying goods - station to do installation
CP25020	Community Bus	Plant & Equipment	\$75,000.00			1 x 12 seater (additional bus)
CP25021	Council Chambers Re-Cabling & IT additions	Buildings - specialised	\$30,000.00			

2024/2025 Capital Works

Account	Project Name	Category	Total	Income Account	Income(\$)	Comments
CP25022	Dangerous Goods Storage (Pool)	Buildings - specialised	\$26,000.00			
CP25023	DG 40 ft containers	Infrastructure Other	\$45,000.00			Depot 2 x
CP25024	Dog Park	Infrastructure Other	\$20,000.00			
CP25025	EV Fast Chargers	Infrastructure Other	\$156,000.00	I136490		2 x EV Fast Chargers
CP25026	Flood Damaged Road Repairs (Grant)	Infrastructure Roads	\$1,000,000.00			Multi-Year Project - Costs Unknown
CP25027	Food Van Café Acquisition	Buildings - specialised	\$250,000.00			Per Resolution of Council 14.1.(A) Proposed Purchase of the Food Van Café
CP25028	Footpaths	Infrastructure Roads	\$200,000.00			Towards Gwalia
CP25029	Forklift to replace old	Plant & Equipment	\$55,000.00	CI25002	\$5,000.00	
CP25030	Generator for grader camp	Plant & Equipment	\$20,000.00			
CP25031	Gravesite Equipment	Plant & Equipment	\$10,000.00			Lowering Equip - Hire costs to be investigated - potential to remove
CP25032	Green house nursery	Buildings - specialised	\$30,000.00			
CP25033	Hoover House Laundry	Buildings - specialised	\$76,700.00			
CP25034	Info Centre Roof	Buildings - specialised	\$100,000.00			
CP25035	Kerbing	Infrastructure Roads	\$100,000.00			Potential LRCI Funding
CP25036	Leonora Safe House	Buildings - specialised	\$200,000.00	I082002		Grant approval for 200,000 - Shire facilitating, no own cost anticipated
CP25037	LRCI Phase 4 (Part B) (Roads)	Infrastructure Roads	\$264,140.00			Reseal Intersections
CP25038	Masonic Lodge Roof Temple	Buildings - specialised	\$70,000.00			
CP25039	Mosquito Fogger	Plant & Equipment	\$5,000.00			
CP25040	Pool Heating Project	Infrastructure Other	\$350,000.00			
CP25041	R2R 24/25 Fund	Infrastructure Roads	\$710,318.00			710,318/year to 2028/2029 (3,551,592 total)
CP25042	RAV Network Upgrade (Grant)	Infrastructure Roads	\$1,060,878.00			
CP25043	RAV Network Upgrade (Shire)	Infrastructure Roads	\$239,122.00			
CP25044	Resealing Goldfields Highway & Rochester Street	Infrastructure Roads	\$375,000.00			Shire Contribution & Main Roads
CP25045	RRG Project (Grant)	Infrastructure Roads	\$600,000.00			Old Laverton Road (600,000) & Old Agnew (300,000)
CP25046	RRG Project (Shire)	Infrastructure Roads	\$300,000.00			Old Laverton Road (600,000) & Old Agnew (300,000)

2024/2025 Capital Works

Account	Project Name	Category	Total	Income Account	Income(\$)	Comments
CP25047	Security Gate Depot	Infrastructure Other	\$25,000.00			Carried 23/24
CP25048	Security Gate Museum	Infrastructure Other	\$25,000.00			Carried 23/24
CP25049	Security Gate Office	Infrastructure Other	\$25,000.00			Carried 23/24
CP25050	Shade Sails (Childcare)	Infrastructure Other	\$7,531.00			
CP25051	Shade Sails (Pool)	Infrastructure Other	\$7,531.00			
CP25052	Shade Sails (Youth Centre)	Infrastructure Other	\$7,530.00			
CP25053	Shire Digital Noticeboard	Infrastructure Other	\$90,000.00			Alex to investigate costings
						50,000 spent 23/24 (Signal Head)
CP25054	TV Transmission Tower Upgrade (Grant)	Infrastructure Other	\$362,430.00			150,000 replace transmitters
						20,000 engineering review and immediate corrections
CP25055	watering tank for town truck	Plant & Equipment	\$30,000.00	CI25004	\$2,000.00	Trade in (old)
CP25056	Wheel balancer and 4 post hoist	Plant & Equipment	\$30,000.00			New
CP25057	Winder Shed Fencing	Infrastructure Other	\$30,000.00			Carried over from 23/24
CP25058	Youth Centre Refurbishment (Building)	Infrastructure Other	\$43,500.00			
CP25059	Youth Centre Refurbishment (Equipment)	Plant & Equipment	\$35,000.00			
Total			\$9,429,680.00		\$77,000.00	

2024/2025 RESERVES

Reserve	As at 1 July 2024	Transfer into	Transfer From	Remaining
Aged Care Reserve	14,262	-	14,262	0
Aerodrome Reserve	1,237,895	372,537	-	1,610,432
Building Maintenance Reserve	2,056,677	46,470	-	2,103,147
Employee Leave Reserve	306,578	4,768	-	311,346
Fire Disaster Reserve	40,810	635	-	41,445
Gwalia Reserve	499,525	7,769	-	507,294
Heritage Reserve	457,534	7,116	-	464,650
IT Reserve	15,000	233	-	15,233
Plant Reserve	569,418	8,856	-	578,274
Pool Reserve	484,362	7,533	-	491,895
Waste Management Reserve	747,847	371,346	-	1,119,193
Total	6,429,908	827,263	14,262	7,242,909

8.0 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

9.0 MEETING CLOSED TO PUBLIC

9.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

9.0 MEETING CLOSED TO PUBLIC

9.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

10.0 NEXT MEETING

Tuesday 20th August, 2024

11.0 CLOSURE OF MEETING