



# Ordinary Council Meeting Agenda

## Notice of Council Meeting

The next Ordinary Council Meeting of the Shire of Capel will be held on Wednesday 25 October 2023 in the Council Chambers, Forrest Road, Capel commencing at 6:00 pm.

The meeting will also be broadcast through the Shire's YouTube platform.

Gordon MacMile  
Chief Executive Officer  
**16 October 2023**

## Acknowledgement of Country

We wish to acknowledge the traditional custodians of the land we are meeting on, the Wadandi people. We wish to acknowledge and respect their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their culture; and to Elders past and present, their descendants who are with us today, and those who will follow in their footsteps.

## Our Vision

*A lifestyle of choice; connecting community, culture and country.*

## Our Values



**H** **Honesty**  
We are respectful in all that we do, and all interactions we have, whilst being inclusive and mindful of differences.



**E** **Empathy**  
We are kind and show understanding of peoples circumstances, perspectives and differences.



**A** **Accountability**  
We are transparent in all that we do, and stay true to our word by taking responsibility for our actions.



**R** **Respect**  
We are respectful in all that we do, and all interactions we have, whilst being inclusive and mindful of differences.



**T** **Teamwork**  
We are cooperative, collaborative and united while working towards common goals of our Shire.



## **GENERAL INFORMATION ON COUNCIL MEETINGS**

### **COUNCIL MEETINGS**

All Ordinary Council meetings are held in the Council Chambers at 6.00pm on the last Wednesday of the month (except for January and December when it is held on the third Wednesday).

### **TAKING ACTION ON COUNCIL DISCUSSIONS / DECISIONS**

No action should be taken on any item discussed at a Council meeting prior to written advice on the resolution of Council being received.

### **AGENDAS**

The agenda for the upcoming Council meeting is available in PDF format on the Council's website [www.capel.wa.gov.au](http://www.capel.wa.gov.au) from the Friday prior to the Council meeting. A hard copy of the agenda can be obtained from the front counter of the Shire Administration building.

### **MINUTES**

Minutes of the latest Council meeting will be made available on the website within ten days of the meeting being held. Hard copy versions of Council Minutes are also available at the front counter at the Shire Administration building and for perusal online in the Shire's Public Libraries.

### **MEETING GUIDELINES**

All speakers should be clear and to the point, and speak through the Presiding Member at all times. Members of the public are not permitted to enter into debate with elected members or staff. Any correspondence received after the agenda is finalised will not be reflected in the staff report and will not be distributed to elected members by administration.

To minimise disruption during meetings, please ensure your mobile phone is turned off before entering the Chambers. You may enter and leave the Chamber at any point during the meeting.

### **MOBILE PHONES AND SMART DEVICES**

Video recording of a Council meeting is not permitted. All mobile phones must be on silent mode during the meeting.



## QUESTIONS, PRESENTATIONS, PETITIONS AND DEPUTATIONS

### ASKING A QUESTION AT A COUNCIL MEETING

If you want to ask a question, here is what to do:

1. You may ask up to two (2) questions with a total time limit of two (2) minutes per speaker. Additional questions will be permitted if time allows at the discretion of the Presiding Member.
2. Please state your name, address and the agenda item number you are referring to, and then ask your question.
3. Please submit your question in writing to the Chief Executive Officer by 12.00noon on the day before the meeting. This allows for an informed response to be given at the meeting.
4. Questions that have not been submitted in writing by 12.00noon on the day before the meeting will be responded to if they are straightforward. Otherwise they will be taken on notice and will be answered in writing after the Council meeting.
5. A question may relate to any subject that is within the Council's jurisdiction but should be a matter of general community interest. Please give staff the opportunity to try to answer your questions before a Council meeting.
6. Where a question raises a significant issue about an agenda item that might not have been addressed in the staff report or prior discussions with elected members and cannot be adequately responded to, Council will need to consider whether the item should be held over or referred back for further consideration, taking into account statutory deadlines and other implications of deferring the item.
7. A person who has asked a question will not be permitted to make a presentation on the same topic at the same meeting – this is unfair to the other members of the public who wish to communicate with Council.

Questions on any matter that is on the Council agenda are required to be asked prior to the matter/s being discussed by the Council in the first 'Public Question Time' session of Council meeting. Questions on Council agenda items that have been dealt with at the same Council meeting will not be permitted during the second 'Public Question Time' session. [LG (Administration) Regulations 1996, regulation 7(2)].

If you wish to ask a question of Council, please complete the attached form (page 4).

### PRESENTATIONS

1. Any member of the public may during the Presentations segment of the ordinary meeting, with the consent of the Presiding Member, speak on any matter on the agenda paper provided that –
  - (a) the person has requested the right to do so in writing addressed to the CEO by noon on the day of the meeting;
  - (b) the person's speaking right is to be exercised before Council debates the particular agenda paper item;
  - (c) the person speaking will be limited to a maximum of five (5) minutes; and
  - (d) persons addressing Council on an agenda item are not entitled to table documents as part of the meeting proceedings.



2. Any member of the public making a presentation shall not also be afforded a deputation during that meeting or an adjourned meeting on the same matter.

## PETITIONS

1. A petition received by a member or the CEO is to be presented to the next Ordinary Council meeting.
2. A petition to the Council is –
  - (a) as far as practicable to be prepared in the form prescribed in the Schedule (*of the Shire of Capel Standing Orders Local Law*);
  - (b) to be addressed to the Council and forwarded to a member or the CEO;
  - (c) to state the name and address of the person to whom correspondence in respect of the petition may be served; and
  - (d) to be respectful and temperate in its language.
3. The presentation of a petition is to be confined to the reading of the petition.
4. The only motions in respect of a petition that are in order are that –
  - (a) the petition be received;
  - (b) a report on the petition be prepared; or
  - (c) that the petition be acknowledged and be dealt with by the Council in conjunction with a similar item on the same agenda paper.

Where a petition does not relate to or conform to the above it may be treated as an 'informal' petition and the CEO may at their discretion forward the petition to Council accompanied by an officer report.

## DEPUTATIONS

- (1) A person or person wishing to be received as a deputation by the Council or a Committee is to apply, in writing, to the CEO, not less than seven (7) working days prior to the meeting at which the deputation wishes to be received, setting out in concise terms the matter to be raised. The CEO is to forward the written request to the President, or the presiding member as the case may be.
- (2) The President, if the request is to attend a Council meeting, or the Presiding Member of the Committee, if the request is to attend a meeting of a Committee, may either approve the request, in which event the CEO is to invite the deputation to attend a meeting of the Council or Committee as the case may be, or may instruct the CEO to refer the request to the Council or Committee to decide by simple majority whether or not to receive the deputation.
- (3) A deputation invited to attend a Council or Committee meeting is not to exceed three persons, only two of which are at liberty to address the Council, for a maximum of five (5) minutes each or a collective maximum of ten (10) minutes, except in reply to questions from Councillors, and the matter shall not be further considered by the Council, until all other business of the meeting has been finalised.

Any matter which is the subject of a deputation to the Council or a Committee is not to be decided by the Council or that Committee until the deputation has completed its presentation.



### COUNCIL MEETING PUBLIC QUESTION FORM

This form should be submitted by 12.00noon on the day **before** the Council meeting if a detailed answer is expected. Please either:

- Email it to [info@capel.wa.gov.au](mailto:info@capel.wa.gov.au) or
- Hand deliver it to the Chief Executive Officer at the Shire Administration building, Forrest Road, Capel

Questions received after that time may be taken on notice and answered in writing after the meeting.

<b>Name:</b>		<b>Phone:</b>	
<b>Address:</b>			

<b>Question 1:</b>

<b>Question 2:</b>

<b>Signature:</b>		<b>Date:</b>	
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## 1. Declaration of Opening/Announcement of Visitors

### Acknowledgement of Country

*'We wish to acknowledge the traditional custodians of the land we are meeting on, the Wadandi people. We wish to acknowledge and respect their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their culture; and to Elders past and present, their descendants who are with us today, and those who will follow in their footsteps.'*

## **DECLARATION OF RECENTLY ELECTED COUNCILLORS**

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The *Local Government Act 1995* Section 2.29(1) indicates that a person elected as an elected mayor or president or as a Councillor has to make a declaration in the prescribed form before acting in the office.

The five Councillors declared elected on 21 October 2023 are now required to make the declaration before participating in any part of the Ordinary Meeting.

Mr Bill Spurr, JP and Freeman of the Shire of Capel, will officiate the declaration, with photographs taken by the Shire.

## **ELECTION OF PRESIDENT**

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The *Local Government Act 1995* Schedule 2.3, Division 1, Section 4 indicates in part that:

1. The Council is to elect a Councillor to fill the office of President.
2. The election is to be conducted by the Chief Executive Officer in accordance with the procedures prescribed.
3. Nominations are to be given to the Chief Executive Officer in writing before the meeting or during the meeting before the close of nominations.
4. Nominations close at the meeting at a time announced by the Chief Executive Officer, which is sufficient time after the announcement by the Chief Executive Officer that nominations are about to close to allow for any nominations made to be dealt with.

Elected Shire President to assume role of the Presiding Member.





## **ELECTION OF DEPUTY PRESIDENT**

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The *Local Government Act 1995* Schedule 2.3, Division 2, Section 8 indicates in part that:

- The Council is to elect a Councillor (other than the Mayor or President) to fill the office of Deputy President
- The election is to be conducted in accordance with the procedures prescribed by the Mayor or President, or if he or she is not present, by the Chief Executive Officer.
- Nominations are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.
- Nominations close at the meeting at a time announced by the person conducting the election, which is sufficient time after the announcement by that person that nominations are about to close to allow for any nominations made to be dealt with.
- If a Councillor is nominated by another Councillor, the person conducting the election is not to accept the nomination, unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.

## **ALLOCATION OF COUNCILLOR SEATING WITHIN THE COUNCIL CHAMBER**

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The Shire of Capel Standing Orders Local Law 2016 Clause 7.2 indicates that at 'the first meeting held after each ordinary elections day the Chief Executive Officer is to allot by random draw, a position at the Council table to each Councillor and the Councillor is to occupy that position when present at meetings of the Council, until such time as there is a call by a majority of Councillors for a re-allotment of positions.'

Allocation of Councillor seating will be undertaken for all positions, except for those reserved for the orderly conduct of meetings being President, Deputy President, CEO and Minute Taker.

### **2. Record of Attendance/Apologies/Leave of Absence (Previously Approved)**

### **3. Response to Previous Public Questions Taken on Notice**

### **4. Public Question Time**

### **5. Application for Leave of Absence**



## 6. Declarations of Interest

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

A **financial interest** occurs where a Councillor, or a person with whom the Councillor is closely associated, has a direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

An **indirect financial interest** includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

A person has a **proximity interest** in a matter if the matter concerns a proposed change to a planning scheme affecting land that adjoins the person's land; or a proposed change to the zoning or use of land that adjoins the person's land; or a proposed development (as defined in section 5.63(5)) of land that adjoins the person's land.

An **impartiality interest** means 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.



**7. Notice of Items to be Discussed Behind Closed Doors**

Nil

**8. Confirmation of Minutes**

**8.1. Ordinary Council Meeting - 27 September 2023**

**Voting Requirements**

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Simple Majority

**Officer's Recommendation – 8.1.**

**That the Minutes of the Ordinary Council Meeting - 27 September 2023 be confirmed as a true and correct record.**

**9. Announcements by Person Presiding Without Discussion**

**10. Petitions/Deputations/Presentations**

Nil

**11. Motions of Which Previous Notice has Been Given**

Nil

**12. Questions of Which Previous Notice has Been Given**

Nil



## 13. Chief Executive Officer Reports

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### 13.1. Appointment of Members to Committees of Council

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<b>Author</b>	Strategic Governance and Risk Coordinator, Tahlia Shipley
<b>Authorising Officer</b>	Chief Executive Officer, Gordon MacMile
<b>Nature of the Decision</b>	Executive/Strategic Legislative
<b>Attachments</b>	Nil
<b>Confidential Status</b>	<i>This item is not a confidential matter.</i>

#### Proposal

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Appoint members and deputies for a two-year term to the following Shire of Capel Committees of Council:

- Audit and Risk Committee;
- Climate Change Adaptation and Sustainability Committee;
- Bush Fire Advisory Committee; and
- Capel Economic Development Advisory Committee.

#### Officer's Recommendation 1

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That Council appoint the following five (5) Councillors to the Audit and Risk Committee for a period ending on the ordinary election day in October 2025:

- Cr ...
- Cr ...
- Cr ...
- Cr ...
- Cr ...

#### Officer's Recommendation 2

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That Council appoint the following five (5) Councillors to the Climate Adaptation and Sustainability Committee for a period ending on the ordinary election day in October 2025.

- Cr ...
- Cr ...
- Cr ...
- Cr ...
- Cr ...



### Officer's Recommendation 3

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That Council appoint the following members to the Bush Fire Advisory Committee for a period ending on the ordinary election day in October 2025:

- |  |                 |
|--|-----------------|
| • Chief Bush Fire Control Officer            | Chris Scott     |
| • Deputy Bush Fire Control Officer (Central) | Barry Bell      |
| • Deputy Bush Fire Control Officer (North)   | Jeff McDougall  |
| • Deputy Bush Fire Control Officer (East)    | Daniel Tait     |
| • Deputy Bush Fire Control Officer (South)   | Mark Roberts    |
| • Boyanup Brigade                            | Don Wetherall   |
| • Capel Brigade                              | Trevor James    |
| • Elgin Brigade                              | Brad Scott      |
| • Gelorup Brigade                            | Neil Rowlandson |
| • Stirling Brigade                           | Ian Cocker      |
| • Council Delegate                           | Cr...           |
| • Council Proxy                              | Cr...           |

### Officer's Recommendation 4

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That Council appoints the following members to the Capel Economic Development Advisory Committee for a period ending on the ordinary election day in October 2025:

- |  |                     |
|--|---------------------|
| • Councillor   | Cr...               |
| • Councillor   | Cr...               |
| • Councillor   | Cr...               |
| • Councillor - Proxy   | Cr...               |
| • South West Development Commission Representative:          | Pip Kirby           |
| • Bunbury Geographe Chamber of Commerce and Industry:        | Julie Broad         |
| • Regional Development Australia (Sout West) Representative: | Charles Jenkinson   |
| • CEO, Bunbury Geographe Economic Alliance:                  | Brant Edwards       |
| • President, Capel Chamber of Commerce:                      | George Goldner      |
| • Local Business Representative, Bendigo Bank:               | Cassandra Armstrong |
| • Local Business Representative, Iluka:                      | Garry Green         |
| • Local Business Representative, Boyanup Store:              | Alan McGeoch        |

### Background

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The Shire has a committee system that assists Council exercise the duties and powers under the provisions of the *Local Government Act 1995* (the Act), other legislation and regulation. The committees make recommendations to Council on their specific area of responsibility, in accordance with their relevant Terms of Reference. The Audit Committee and Climate Adaptation Committee are formed under section 5.8 the *Local Government Act 1995* and the Bush Fire Advisory Committee is convened under the *Bush Fires Act 1954*.

Following every Local Government Ordinary Election, the re-establishment of members to the committee is decided through the Council.



### Previous Council Decisions

- The following decisions were made at the 27 October 2021 Ordinary Meeting:

(OC214/2021) 'That Council appoint Cr Andrew, Cr Kitchen, Cr Mogg, Cr Noonan and Cr Terrantry to the Audit Committee for a period ending on the ordinary election day in October 2023.'

(OC217/2021) 'That Council appoint Cr Clews, Cr McCleery, Cr Mogg, Cr Schiano and Cr Terrantry to the Climate Adaptation and Sustainability Committee for a period ending on the ordinary election day in October 2023.'

(OC220/2021) 'That Council appoint Cr Kitchen as the Member and Cr Dillon as the Deputy to the Bush Fire Advisory Committee for a period ending on the ordinary election day in October 2023.'

- The following decision was made at the 24 November 2021 Ordinary Meeting:

(OC247/2021) 'That Council appoints Cr Noonan (Chair), Cr Mogg (Deputy Chair), Cr Terrantry (Member) and Cr Andrew as proxy to the Capel Economic Development Advisory Committee for a period ending on the ordinary election day in October 2023.'

An administrative oversight was made in 2021 during the appointments of members to the Bush Fire Advisory Committee and the Economic Development Advisory Committee in relation to the external members. All members are to be appointed by Council (not just the Elected Member representatives) in accordance with the *Local Government Act 1995*. However, as the external member names did not form part of the decision of Council, they were not formally appointed.

Neither of these committees do not have delegated power from the Council to make decisions on their behalf, therefore no decisions that were made between the period of 2021 – 2023 that need to be re-endorsed. All legal binding decisions were made by the Council.

### **Decision Framework**

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#### **Shire of Capel Strategic Community Plan 2023-2033**

Direction 4 - Deliver good leadership, governance and decision-making

4.1 Effective and compliant governance

4.2 Informed and transparent decision making

Direction 6 - Effective communication, engagement and relationship development

6.1 Greater trust and the development of positive relationships within the Shire and with the community

6.2 Improved cross sector relationships and collaboration

#### **Corporate Business Plan 2021-2025**

GOV 27 - **Committee Framework** - Review Shire committee framework

GOV 28 - **Council Documentation** - Operation of Agenda Preparation System

GOV 29 - **Council/Committee Timeframes** - Realign delivery of Council / Committee agendas and associated briefings / site visits to provide for increased preparation time and improved understanding / decision-making



## Statutory Framework

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### Local Framework

*Shire of Capel Standing Orders Local Law 2016*

Part 14 – Committees of the Council

### State Framework

*Local Government Act 1995*

#### 5.8. Establishment of committees

A local government may establish\* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

*\* Absolute majority required.*

#### 5.10. Committee members, appointment of

(1) A committee is to have as its members –

- (a) persons appointed\* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
- (b) persons who are appointed to be members of the committee under subsection (4) or (5).

*\* Absolute majority required.*

(2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.

(3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the council.

4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.

(5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish –

- (a) to be a member of the committee; or
- (b) that a representative of the CEO be a member of the committee, the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.



### 5.11A. Deputy committee members

- (1) The local government may appoint\* a person to be a deputy of a member of a committee and may terminate such an appointment\* at any time.

\* *Absolute majority required.*

### 1.11. Committee membership, tenure of

- (1) Where a person is appointed as a member of a committee under section 5.10(4) or (5), the person's membership of the committee continues until –

- (a) the person no longer holds the office by virtue of which the person became a member, or is no longer the CEO, or the CEO's representative, as the case may be; or
- (b) the person resigns from membership of the committee; or
- (c) the committee is disbanded; or
- (d) the next ordinary elections day, whichever happens first.

- (2) Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person's membership of the committee continues until –

- (a) the term of the person's appointment as a committee member expires; or
- (b) the local government removes the person from the office of committee member, or the office of committee member otherwise becomes vacant; or
- (c) the committee is disbanded; or
- (d) the next ordinary elections day, whichever happens first.

### 5.12. Presiding members and deputies, election of

- (1) The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule –

- (a) to "office" were references to "office of presiding member"; and
- (b) to "council" were references to "committee"; and
- (c) to "councillors" were references to "committee members".

### Federal Framework

There are no federal frameworks relevant to this item.

### Policy Framework

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The following Shire Policies apply:

- There are no Council policies relevant to this item.





**Implications**

**Risk Implications**

<b>Risk</b>	<b>Likelihood</b>	<b>Consequence</b>	<b>Mitigation</b>
<b>Risk 1</b> Legislative Compliance  <b>Rating: Medium</b>	Unlikely	Moderate	Appointment of a committee to enact the Shire’s requirements.
<b>Risk Description:</b> Failure to appoint members to committees may result in non-compliance. Particularly with the Audit and Risk Committee, as there are requirements with auditors.			
<b>Risk 2</b> Reputation  <b>Rating: Low</b>	Unlikely	Minor	Appointment of members to committees.
<b>Risk Description:</b> Failure to appoint members may have poor reputation on the Shire’s ability to consider subject specific issues (e.g. sustainability)			
<b>Risk 3</b> Service Delivery  <b>Rating: Low</b>	Possible	Moderate	Appointment of members will see continuity of business.
<b>Risk Description:</b> Failure to appoint members may see a delay in service delivery, as some items require consideration by the Shire’s committees.			
<b>Opportunity:</b> A compliant and functional committee structure that assists the Council in providing recommendations on subject specific matters.			

**Financial Implications**

Budget

There are no financial implications relevant to this proposal.

Long Term

As no assets/infrastructure are being created, there are no long term financial implications relevant to this proposal.

**Sustainability Implications**

Climate Change and Environmental

The Climate Change Adaptation and Sustainability Committee forms one of the recommended Committees relating to this item.

Social

There are no relevant social implications relevant to this item.



## Economic

The Economic Development Advisory Committee forms one of the recommended Committees relating to this item.

## Asset

There are no relevant asset implications relevant to this item.

## **Consultation/Engagement**

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### **External Consultation**

Consultation with the Shire's local Bush Fire Brigade Captains, the Chief Bush Fire Control Officer, and Deputy Bush Fire Control Officers was undertaken to confirm the appropriate members of the Bush Fire Advisory Committee.

### **Internal Consultation**

Consultation between the Strategic Governance and Risk Coordinator and the Executive Management Team was undertaken to confirm the recommended appointments.

## **Officer Comment**

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The Chief Executive Officer will provide an expression of interest document to individual Councillors to facilitate the equitable appointment to the Committees of Council.

Where more Councillors nominate than the number of positions available on the Committee require, a secret ballot will be conducted. The Councillors who are successfully elected by the ballot, will need to be appointed by an absolute majority decision of the Council.

Section 5.10(2) of the Act details that each Councillor is entitled to be a member of at least one committee where the membership involves Council members only, Council members and employees and Council members, employees and other persons.

Once the Committee appointments have been approved through Council, the Presiding Member and Deputy Presiding Member for each Committee will be conducted through an optional preferential vote held at the first Committee meeting.

An expression of interest for the Audit and Risk Committee Independent Member will be conducted by the Shire Administration. A report will be provided to the December 2023 Audit and Risk Committee Meeting with a recommendation to be made to the Council of the appointment of the independent member.

## **Summary**

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The Council are required to determine the appointments of the Shire's Committees of Council for continuity of the individual functions of the Committees.



## Voting Requirements

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Absolute Majority

### Officer's Recommendation – 13.1.

### Officer's Recommendation 1

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That Council appoint the following five (5) Councillors to the Audit and Risk Committee for a period ending on the ordinary election day in October 2025:

- Cr ...
- Cr ...
- Cr ...
- Cr ...
- Cr ...

### Officer's Recommendation 2

---

That Council appoint the following five (5) Councillors to the Climate Adaptation and Sustainability Committee for a period ending on the ordinary election day in October 2025.

- Cr ...
- Cr ...
- Cr ...
- Cr ...
- Cr ...

### Officer's Recommendation 3

---

That Council appoint the following members to the Bush Fire Advisory Committee for a period ending on the ordinary election day in October 2025:

- - Chief Bush Fire Control Officer
  - Deputy Bush Fire Control Officer (Central)
  - Deputy Bush Fire Control Officer (North)
  - Deputy Bush Fire Control Officer (East)
  - Deputy Bush Fire Control Officer (South)
  - Boyanup Brigade
  - Capel Brigade
  - Elgin Brigade
  - Gelorup Brigade
  - Stirling Brigade
  - Council Delegate
  - Council Proxy
- |                 |
|-----------------|
| Chris Scott     |
| Barry Bell      |
| Jeff McDougall  |
| Daniel Tait     |
| Mark Roberts    |
| Don Wetherall   |
| Trevor James    |
| Brad Scott      |
| Neil Rowlandson |
| Ian Cocker      |
| Cr...           |
| Cr...           |



#### Officer's Recommendation 4

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**That Council appoints the following members to the Capel Economic Development Advisory Committee for a period ending on the ordinary election day in October 2025:**

- |  |                     |
|--|---------------------|
| • Councillor   | Cr...               |
| • Councillor   | Cr...               |
| • Councillor   | Cr...               |
| • Councillor - Proxy   | Cr...               |
| • South West Development Commission Representative:          | Pip Kirby           |
| • Bunbury Geographe Chamber of Commerce and Industry:        | Julie Broad         |
| • Regional Development Australia (Sout West) Representative: | Charles Jenkinson   |
| • CEO, Bunbury Geographe Economic Alliance:                  | Brant Edwards       |
| • President, Capel Chamber of Commerce:                      | George Goldner      |
| • Local Business Representative, Bendigo Bank:               | Cassandra Armstrong |
| • Local Business Representative, Iluka:                      | Garry Green         |
| • Local Business Representative, Boyanup Store:              | Alan McGeoch        |



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## 13.2. Appointment of Members to External Committees

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<b>Author</b>	Strategic Governance and Risk Coordinator, Tahlia Shipley
<b>Authorising Officer</b>	Chief Executive Officer, Gordon MacMile
<b>Nature of the Decision</b>	Executive/Strategic Legislative
<b>Attachments</b>	Nil
<b>Confidential Status</b>	<i>This item is not a confidential matter.</i>

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### Proposal

---

Appoint members and deputies for a two-year term to external committees that seek a representative from the Shire of Capel.

---

### Officer's Recommendation

---

That Council appoint the following members and deputies for a two-year term to the external committees as follows:

- Boyanup and Districts Farmers Markets Committee - Cr\_\_\_\_\_
- Boyanup Foundation - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Boyanup Hall Committee - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Boyanup Memorial Park and Sports Council - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Boyanup Progress Association - Cr\_\_\_\_\_
- Capel Chamber of Commerce - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Capel Land Conservation District Committee - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Development Assessment Panel (DAP) - Cr\_\_\_\_\_ and Cr\_\_\_\_\_, Deputy Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Disability Access and Inclusion Reference Group - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- GeoCatch (Geographe Catchment Council) - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Gelorup Community Centre Management Committee - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Local Emergency Management Committee – Shire President \_\_\_\_\_ (Chair), Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Peppermint Grove Beach Community Association - Cr\_\_\_\_\_
- Peron Naturaliste Partnership Cr\_\_\_\_\_ and Deputy - Cr\_\_\_\_\_
- State Administrative Tribunal (SAT) - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- South West Regional Road Group - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- South West Zone WA Local Government Association – Shire President, \_\_\_\_\_ and Cr\_\_\_\_\_
- Trails Working Group - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_



## Background

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The Council provides Councillors as delegates on external community and regional committees, working or reference groups as an effective method of providing representation and community consultation on projects and areas of interest.

### Previous Council Decisions

27 October 2021 (OC223/2021):

'That Council appoint the following members and deputies for a two year term to the external committees as follows:

- Boyanup and Districts Farmers Markets Committee – Cr Mogg
- Boyanup Foundation – Cr Mogg and Cr Clews
- Boyanup Hall Committee – Cr Kitchen and Cr Schiano
- Boyanup Memorial Park and Sports Council – Cr Dillon and Cr Terrantroy
- Boyanup Progress Association – Cr Noonan
- Capel Chamber of Commerce – Cr Dillon and Deputy Cr Schiano
- Capel Land Conservation District Committee – Cr Kitchen and Deputy Cr Dillon
- Development Assessment Panel (DAP) – Cr Andrew and Deputy Cr Schiano, Cr McCleery and Deputy Cr Terrantroy
- Disability Access and Inclusion Reference Group – Cr Terrantroy and Cr Dillon.
- GeoCatch (Geographe Catchment Council) – Cr Mogg and Deputy Cr McCleery
- Gelorup Community Centre Management Committee – Cr Noonan and Deputy Cr Andrew
- Local Emergency Management Committee - Cr Kitchen (Chair), Cr McCleery and Cr Andrew
- Peppermint Grove Beach Community Association – Cr Dillon
- Peron Naturaliste Partnership – Cr Mogg and Deputy Cr McCleery
- State Administrative Tribunal (SAT) – Cr Andrew and Cr Terrantroy
- South West Regional Road Group – Cr McCleery and Cr Mogg
- South West Zone WA Local Government Association Cr Kitchen and Cr Schiano
- Trails Working Group – Cr Mogg and Deputy Cr McCleery
- Kaatijinup (kard ajin up) Biodiversity Park (FAWNA) – Cr Mogg and Deputy Cr Noonan'

## Decision Framework

---

### **Shire of Capel Strategic Community Plan 2023-2033**

Direction 1 - Strengthen and enhance the well-being of our community

1.1 A more engaged community

1.2 A capable community that drives community activation and participation

1.3 An inclusive community

Direction 4 - Deliver good leadership, governance and decision-making

4.1 Effective and compliant governance

4.2 Informed and transparent decision making

4.5 Improved customer engagement

Direction 6 - Effective communication, engagement and relationship development

6.1 Greater trust and the development of positive relationships within the Shire and with the community



## Corporate Business Plan 2023-2027

The Corporate Business Plan actions are not applicable to this item.

## Statutory Framework

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### Local Framework

There are no local frameworks relevant to this item.

### State Framework

#### 5.10. Committee members, appointment of

- (1) A committee is to have as its members –
- (a) persons appointed\* by the local government to be members of the committee (other than those referred to in paragraph (b)); and
  - (b) persons who are appointed to be members of the committee under subsection (4) or (5).

*\* Absolute majority required.*

- (2) At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.
- (3) Section 52 of the *Interpretation Act 1984* applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the council.
- 4) If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.
- (5) If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish –
- (a) to be a member of the committee; or
  - (b) that a representative of the CEO be a member of the committee, the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.

#### 5.11A. Deputy committee members

- (1) The local government may appoint\* a person to be a deputy of a member of a committee and may terminate such an appointment\* at any time.



\* Absolute majority required.

**1.11. Committee membership, tenure of**

- (1) Where a person is appointed as a member of a committee under section 5.10(4) or (5), the person’s membership of the committee continues until –
  - (a) the person no longer holds the office by virtue of which the person became a member, or is no longer the CEO, or the CEO’s representative, as the case may be; or
  - (b) the person resigns from membership of the committee; or
  - (c) the committee is disbanded; or
  - (d) the next ordinary elections day, whichever happens first.
  
- (2) Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person’s membership of the committee continues until –
  - (a) the term of the person’s appointment as a committee member expires; or
  - (b) the local government removes the person from the office of committee member, or the office of committee member otherwise becomes vacant; or
  - (c) the committee is disbanded; or
  - (d) the next ordinary elections day, whichever happens first.

**Federal Framework**

There are no federal frameworks relevant to this item.

**Policy Framework**

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The following Shire Policies apply:

- Attendance at Events
- Travel Expenses

**Implications**

---

**Risk Implications**

Risk	Likelihood	Consequence	Mitigation
<b>Risk 1</b> Reputation  <b>Rating: Medium</b>	Possible	Moderate	Providing community groups the certainty and connection to Council.
<b>Risk Description:</b> Failure to appoint members to external committees does not provide the community with the additional opportunity to be heard and consulted.			
<b>Opportunity:</b> An open and connected communication opportunity with community groups.			





## **Financial Implications**

### Budget

There are no financial implications relevant to this proposal.

### Long Term

As no assets/infrastructure are being created, there are no long term financial implications relevant to this proposal.

## **Sustainability Implications**

### Climate Change and Environmental

There are no relevant climate change and environmental implications relevant to this item.

### Social

Council representatives on the committees provides support to the community through consultation and engagement.

### Economic

There are no relevant economic implications relevant to this item.

### Asset

There are no relevant asset implications relevant to this item.

## **Consultation/Engagement**

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### **External Consultation**

Committees that have had previous representation from Councillors were contacted to confirm that this arrangement was still desired.

### **Internal Consultation**

Consultation between the Governance, Community Development and Safety and Customer Relations teams was undertaken to establish whether further amendments to the list of committees/groups is required.

## **Officer Comment**

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The Chief Executive Officer will provide an expression of interest document to individual Councillors to facilitate the nomination process to the external committees.

Where more Councillors nominate than positions available on the external Committee, a secret ballot will be conducted. The Councillors who are successfully elected by the ballot, will need to be appointed by an absolute majority decision of the Council.



## Summary

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Council can determine appointments to the external committees/groups for representation and advocacy to the Shire.

## Voting Requirements

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Absolute Majority

### Officer's Recommendation – 13.2.

That Council appoint the following members and deputies for a two-year term to the external committees as follows:

- Boyanup and Districts Farmers Markets Committee - Cr\_\_\_\_\_
- Boyanup Foundation - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Boyanup Hall Committee - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Boyanup Memorial Park and Sports Council - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Boyanup Progress Association - Cr\_\_\_\_\_
- Capel Chamber of Commerce - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Capel Land Conservation District Committee - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Development Assessment Panel (DAP) - Cr\_\_\_\_\_ and Cr\_\_\_\_\_, Deputy Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Disability Access and Inclusion Reference Group - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- GeoCatch (Geographe Catchment Council) - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Gelorup Community Centre Management Committee - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_
- Local Emergency Management Committee – Shire President \_\_\_\_\_ (Chair), Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- Peppermint Grove Beach Community Association - Cr\_\_\_\_\_
- Peron Naturaliste Partnership Cr\_\_\_\_\_ and Deputy - Cr\_\_\_\_\_
- State Administrative Tribunal (SAT) - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- South West Regional Road Group - Cr\_\_\_\_\_ and Cr\_\_\_\_\_
- South West Zone WA Local Government Association - Cr Kitchen and Cr\_\_\_\_\_
- Trails Working Group - Cr\_\_\_\_\_ and Deputy Cr\_\_\_\_\_



## 14. Infrastructure and Development Reports

Nil



## 15. Community and Corporate Reports

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### 15.1. Financial Reports 31 August 2023

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<b>Author</b>	Manager Finance, Andrew Mattaboni
<b>Authorising Officer</b>	Director Community and Corporate Services, Samantha Chamberlain
<b>Nature of the Decision</b>	Legislative
<b>Attachments</b>	1. Financial Report 2308 [15.1.1 - 43 pages]
<b>Confidential Status</b>	<i>This item is not a confidential matter.</i>

#### Proposal

---

Provide the monthly financial statements for the period ending on 31 August 2023.

#### Officer's Recommendation

---

That the Council receives the monthly financial statements for the period ending on 31 August 2023.

#### Background

---

The *Local Government (Financial Management) Regulations 1996* prescribe the requirement to prepare financial reports monthly and prescribe the content and format.

#### Previous Council Decisions

Financial Statement for month ending 31 July 2023 (27 September 2023 Ordinary Council Meeting).

#### Decision Framework

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##### **Shire of Capel Strategic Community Plan 2023-2033**

Direction 4 - Deliver good leadership, governance, and decision-making:

- 4.1 Effective and compliant governance.
- 4.2 Informed and transparent decision making.

Direction 6 - Effective communication, engagement and relationship development:

- 6.1 Greater trust and the development of positive relationships within the Shire and with the community.

##### **Corporate Business Plan 2023-2027**

FIN 1 – **Annual and Monthly and Financial Reporting** - Statutory reporting of income and expenditures to the Council and regulatory authorities.

---



## Statutory Framework

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### Local Framework

There are no local frameworks relevant to this item.

### State Framework

*Local Government (Financial Management) Regulations 1996 r34.*

### Federal Framework

There are no federal frameworks relevant to this item.

## Policy Framework

---

The following Shire Policies apply:

- Budget Management - Capital Acquisitions and Works.
- Financial Reports.

## Implications

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### Risk Implications

Risk	Likelihood	Consequence	Mitigation
<b>Risk 1</b> Financial <b>Rating: Medium</b>	Unlikely	Moderate	Report financials monthly
<b>Risk Description:</b> Monetary loss that may or may not be managed within existing budget or may not impact a program or service.			

### Financial Implications

#### Budget

There are no financial implications relevant to this proposal.

#### Long Term

As no assets/infrastructure are being created, there are no long term financial implications relevant to this proposal.



## Officer's Comment

---

The financial monitoring for the month of August 2023 has been completed, analysing income and expenditure trends through the following financial mechanisms:

1. Assessed Rate Levy and Debtor balances which has been brought to account.
2. The Depreciation calculation year to date.
3. Annual comparison of Operating Revenue
4. Annual comparison of Operating Expenditure.
5. Liquidity year to date.
6. Rate of return-on-investment position.
7. Capital spends year to date.

The attached financial statements provide the granular data for the following analysis on the Shire's financial performance for August 2023. The attachments consist of:

1. Statement of Financial Activity.
2. Statement of Financial Position.
3. Notes to and Forming Part of the Financial Report.
4. Year to Date Variance Analysis.
5. Capital Works Program.
6. Cash on Hand and Investments.

The Statement of Financial Activity shows operating revenue and expenditure by statutory program and by nature and type, as well as expenditure and revenue from financing and investing activities - comparing actual results for the period with the annual adopted budget and the year-to-date revised budget.

For trend analysis purposes, the previous year's annual results and current year forecasts are also presented in the graphs.

### August 2023 Financial Analysis Summary

The *Local Government (Financial Management) Regulations 1996 34(4)(a)* require a statement of financial activity be presented at an ordinary meeting of the council within 2 months after the end of the relevant month.

Transactions are still being processed into the 2022/23 financial year, with accruals processing, transacting Creditor invoices received which need to be recognised against operations completed in the previous financial year. The audit process for the 2022/23 financial year is in progress.

The revaluation of infrastructure assets entries has been entered into the 2022/23 financial year and the issuing of rates completed in the August 2023 month. The depreciation calculation has not been run due to 2022/23 audit still to be completed.

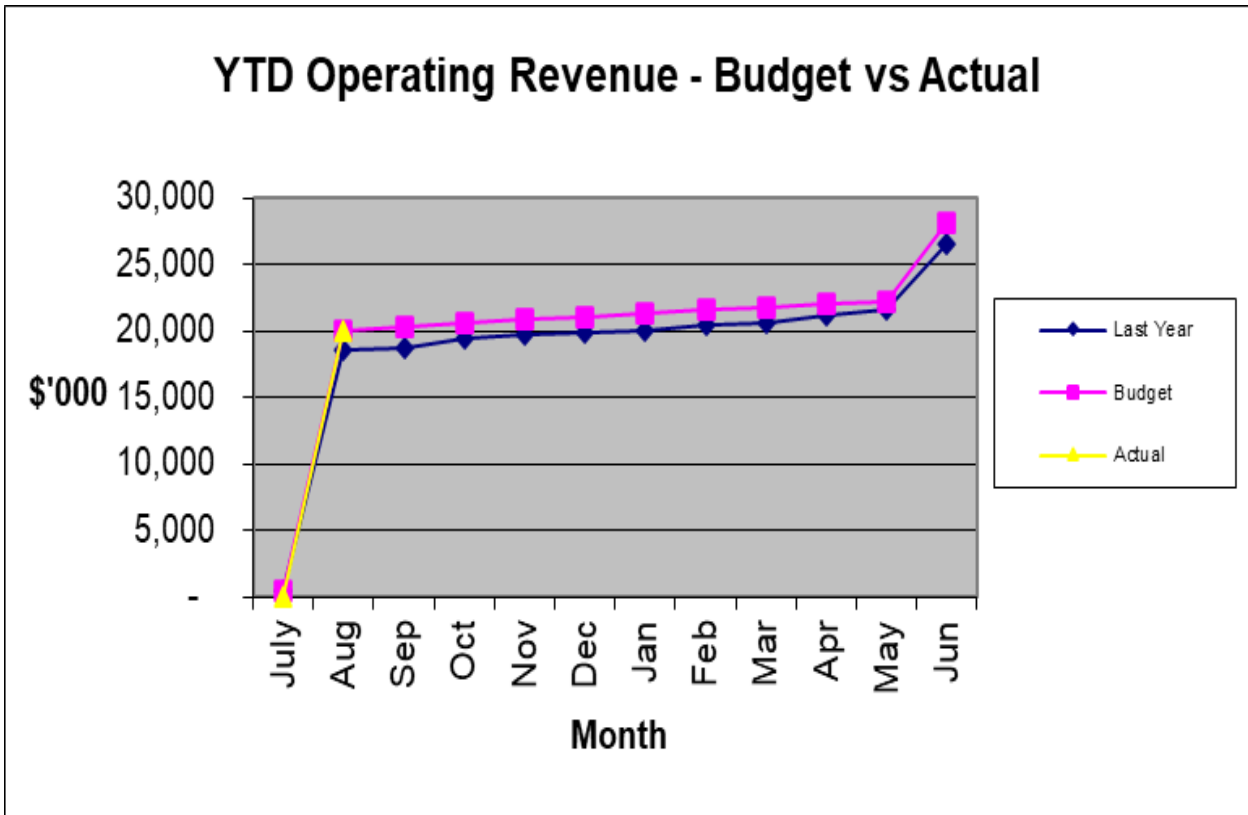
Compared to the 2023/24 Annual Budget, approximately 71.23% of Operating Revenue has been brought to account and 9.46% of the Operating Expenditure has been spent.

The 2023/24 Annual Budget was adopted by the Council on 2 August 2023 with rates levied during the month of August 2023. The following graphs compare actual Operating Revenue and Operating Expenditure against the 2023/24 Annual Budget on a year-to-date basis.



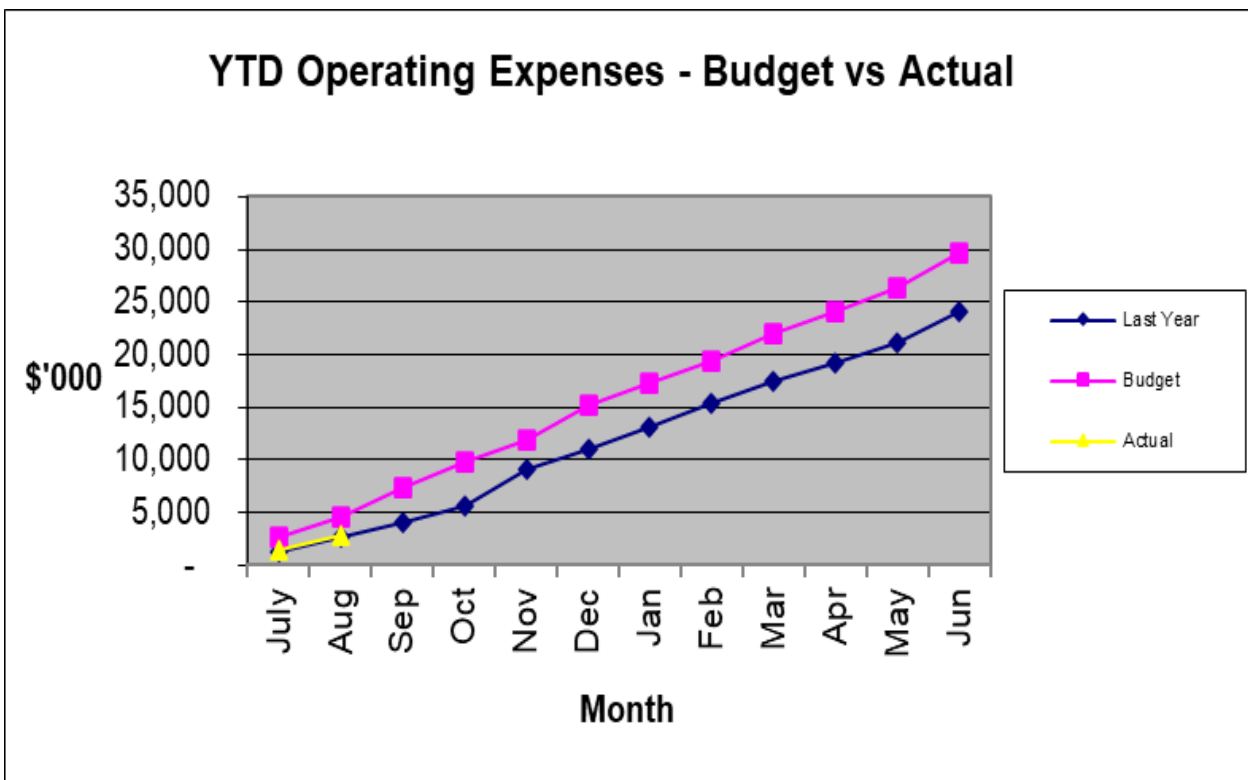
Year to date actual revenue compared to budget and last year.

Graph 1.



Year to date actual expenditure compared to budget and last year.

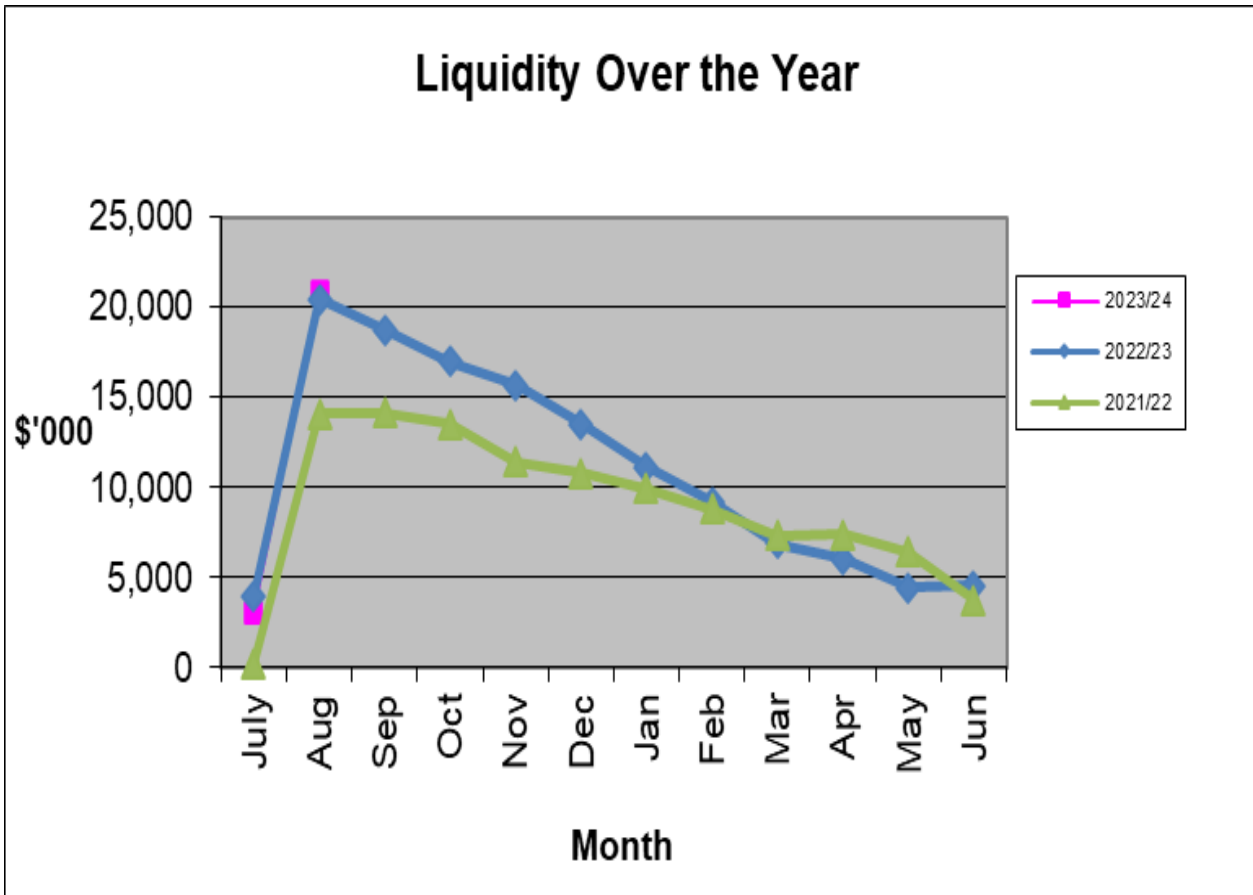
Graph 2.





The liquidity graph compares the current year's net current assets position against the two previous years.

Graph 3.



Overview of above analysis

The Shire's municipal cash and investments position for the month of August 2023 has increased by \$2,065,448.00 compared to July 2023.

The municipal cash position is an amount of \$23,671,464.00 of which \$19,015,896.00 is restricted for specific purposes as shown at Note 3 in the attachments.

The increase in the cash position was due to the receipt of rate payments and grant income received during the month of August 2023.

The amount of interest income received is \$9,522.00 which is below the year to date budget due to accrual reversals and timing of term deposit renewals.

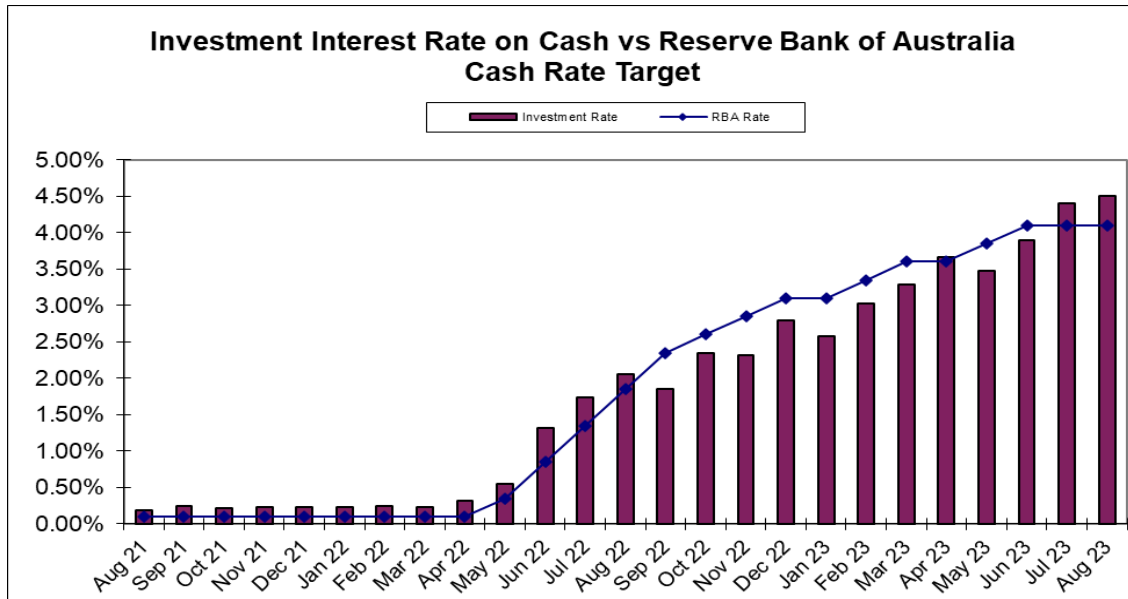
At present, the average investment rate of return is 4.51%. This is above the August 2023 RBA cash rate of 4.10%. There was no change in the Reserve Bank's cash rate target of 4.10% as of 6 September 2023.





The below analysis charts the movement in investment and applied interest rates.

Graph 4.

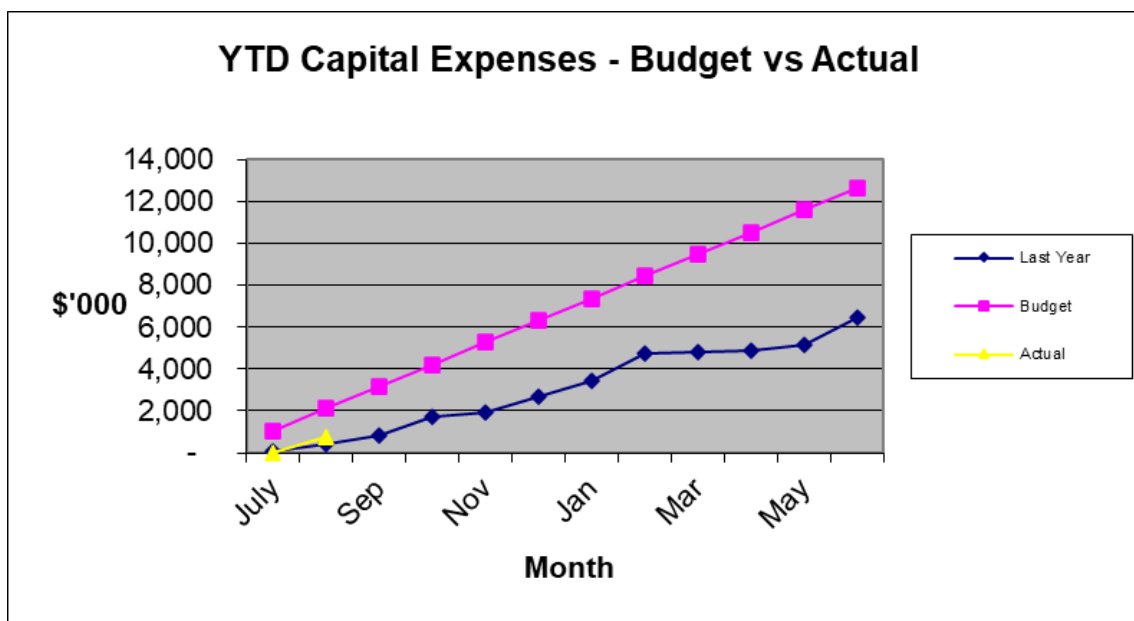


The August review of capital expenditure items totalled \$776,577.00 and was distributed across the following projects/purchases:

- \$ 9,950.00 Roads.
- \$ 1,300.00 Paths.
- \$ 1,753.00 Parks Infrastructure.
- \$ 308,892.00 Bush Fire Brigade Building.
- \$ 95,879.00 Vehicles.
- \$ 358,803.00 Plant.

The following graph compares the actual capital expenditure against the 2023/24 budget on a year-to-date basis and includes the prior year actual for comparative purposes.

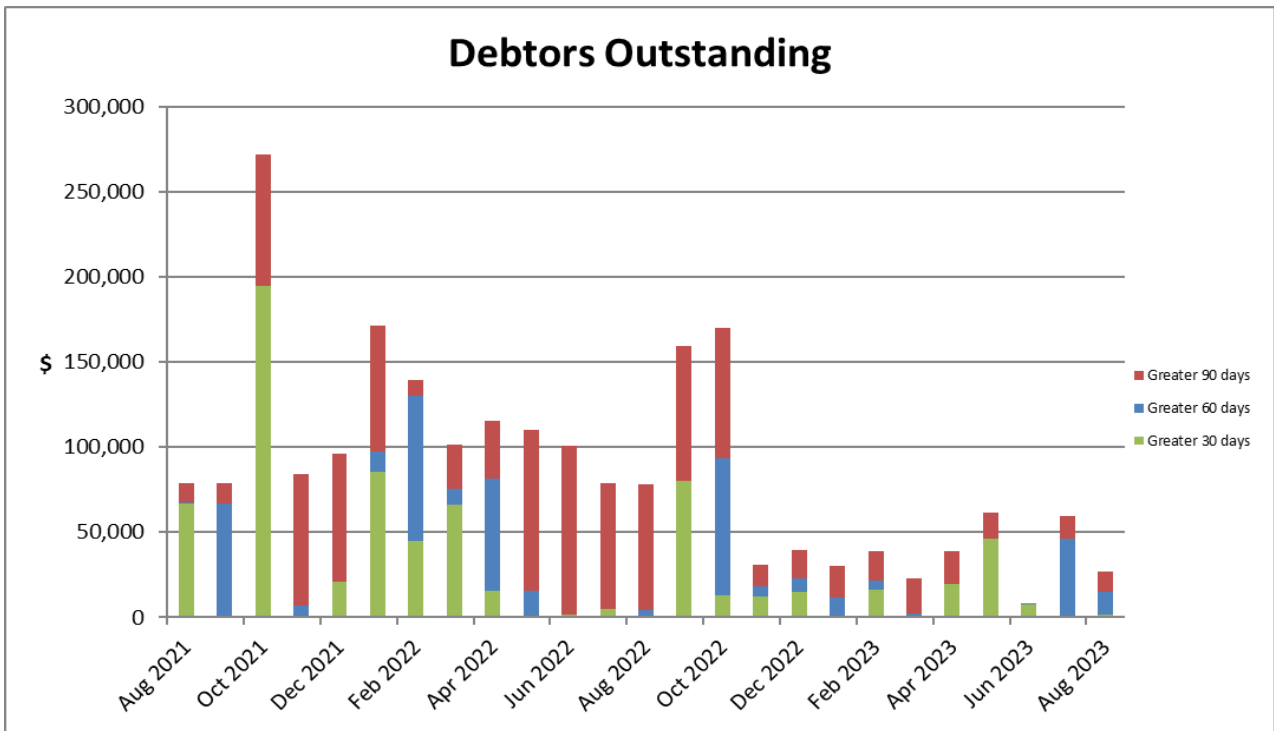
Graph 5.





The following graph illustrates the Council’s current level of general debt recovery for 30-60 days, 61-90 days and greater than 90 days.

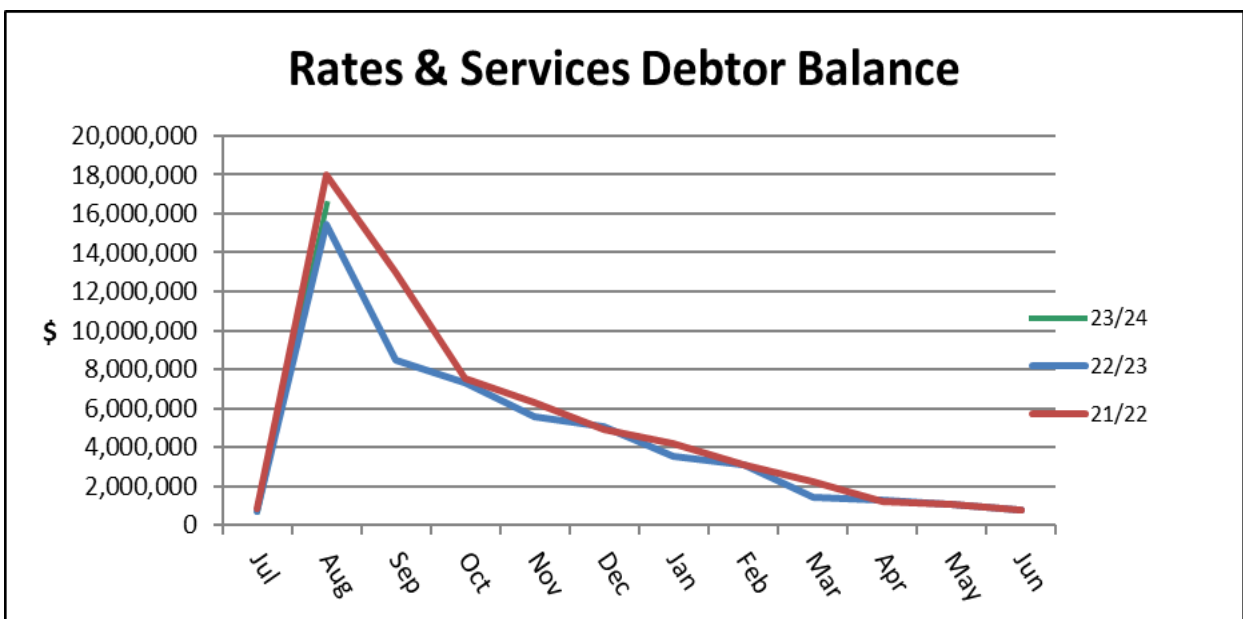
Graph 6.



The following graph illustrates the Council’s current level of rate debtors’ recovery and compares this with previous years. The amount includes both current and in arrears rates and services debtor balance.

Given rates were levied during August 2023, the income derived from this activity will be presented in the August Financial Statements.

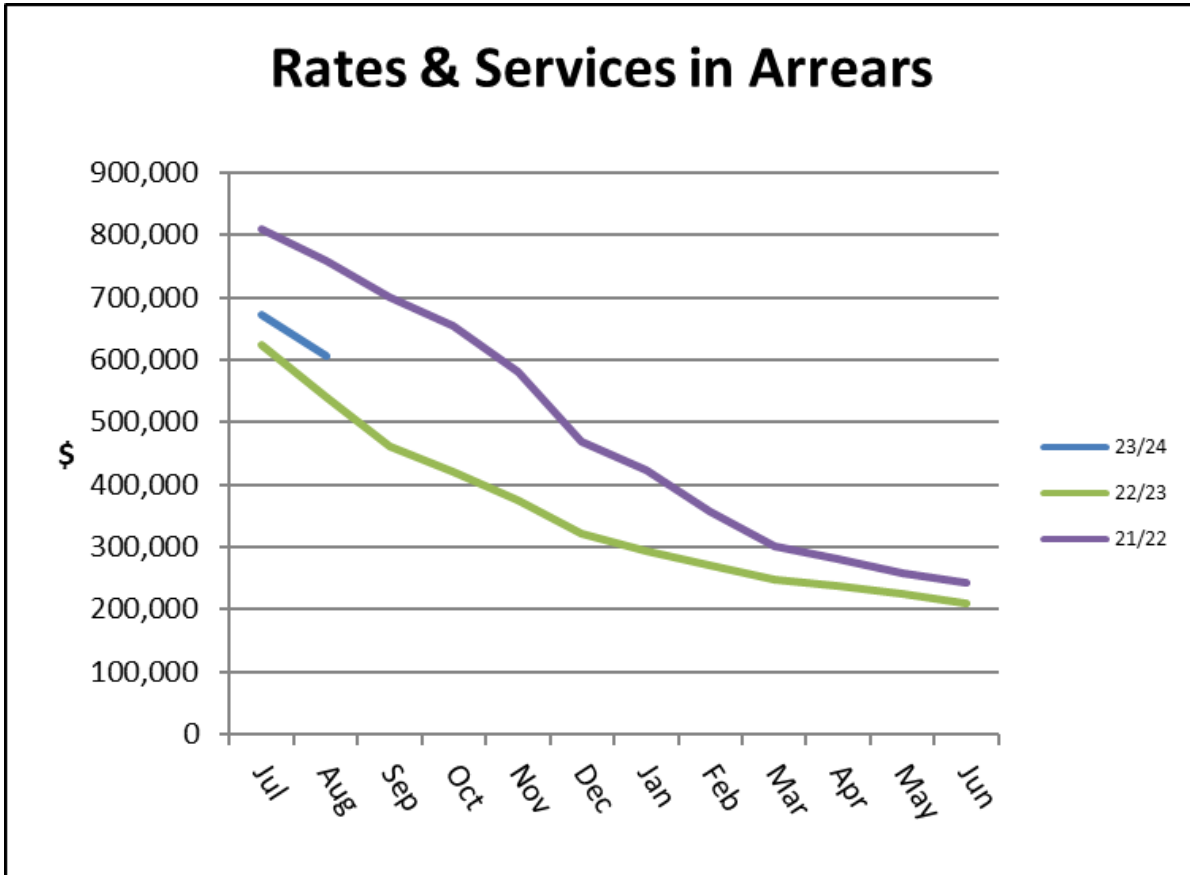
Graph 7.





The following graph shows the level of rates and services in arrears for the last three years. Rates and services in arrears at the start of each financial year as a percentage of the rates and services debtor balance has been: 2023/24 3.68%, 2022/23 3.51% and 2021/22 4.22%.

Graph 8.



The Council’s financial ratios are disclosed in Note 19 of the attached Financial Statements.

### Summary

This report monitors the Shire’s financial position for the month of August 2023 and tracks the progress against the budget set at the start of the 2023/24 financial year.

A determination of the Shire’s August 2023 financial position has been analysed comparing year to date actual and budget, with variances explained as:

- 1) Operating revenue decreases (Interest revenue).
- 2) Operating expenditure decrease (Timing of expenditure on contractors and depreciation).
- 3) Non-cash exclusions (Depreciation).
- 4) Capital expenditure below budget (Timing of expenditure).
- 5) Asset disposal below budget (Timing of disposals).

The August financial statements show the forecast year end 2023/24 Net Current Asset position of \$0.00. This is the balance projected within the 2023/24 Annual Budget.



## Voting Requirements

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Simple Majority.

<b>Officer's Recommendation – 15.1.</b>
---

**That the Council receive the monthly financial statements for the period ending on 31 August 2023.**



**SHIRE OF CAPEL**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE YEAR TO DATE 31 AUGUST 2023**

**TABLE OF CONTENTS**

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**SHIRE OF CAPEL  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR TO DATE 31 AUGUST 2023**

NOTE	Year to Date Actual \$	Year to Date Budget \$	Year to Date var. %	2024 Original Total Budget \$	2024 Year End Forecast \$	2023 Year End Actual \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>						
Rates	23	15,879,831		15,979,760	15,979,760	15,202,393
Specified Area Rates	23					
Operating Grants, Subsidies and Contributions	28	429,289		1,181,185	1,181,185	3,995,570
Fees and Charges	27	3,432,498		4,372,296	5,315,924	3,327,668
Interest Earnings	2(a)	9,522	(91%)	702,812	702,812	754,427
Other Revenue		12,502	(51%)	306,670	306,670	321,833
		<u>19,763,642</u>		<u>22,542,723</u>	<u>23,486,351</u>	<u>23,601,891</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>						
Employee Costs		(1,941,425)		(11,717,885)	(11,717,885)	(9,744,578)
Materials and Contracts		(578,824)	(64%)	(10,875,634)	(10,875,634)	(7,844,401)
Utility Charges		(48,829)	(56%)	(708,180)	(708,180)	(652,363)
Depreciation on Non-Current Assets	2(a)	(9,051)	(99%)	(5,036,184)	(5,036,184)	(5,068,931)
Finance costs	2(a)	(33,828)	21%	(209,831)	(209,831)	(202,468)
Insurance Expenses		(155,758)		(305,211)	(305,211)	(260,693)
Other Expenditure		(31,963)	75%	(521,893)	(521,893)	(361,103)
		<u>(2,799,678)</u>		<u>(29,374,818)</u>	<u>(29,374,818)</u>	<u>(24,134,537)</u>
		16,963,964.05		(6,832,095)	(5,888,467)	(532,646)
Capital Grants, Subsidies and Contributions	28	293,500		5,534,997	5,534,997	2,876,149
Profit on Asset Disposals	21	0		77,907	77,907	0
(Loss) on Asset Disposals	21	0		(212,820)	(212,820)	(91,894)
Fair value adjustments to financial assets at fair value through profit or loss		0		0	0	2,764
<b>NET RESULT FOR THE PERIOD</b>		<b>17,257,464</b>		<b>(1,432,011)</b>	<b>(488,383)</b>	<b>2,254,373</b>
Changes in asset revaluation surplus		0		0	0	51,247,997
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>17,257,464</b>		<b>(1,432,011)</b>	<b>(488,383)</b>	<b>53,502,370</b>

**Explanation of material variances**

The material variance adopted by Council for the 2023/24 year is plus or minus 10%.

Reporting activity	Variation \$	Timing / Permanent	Var %	Explanation of Variance (+ actual above budget)
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Interest Earnings	(95,783)	Timing	(91%)	Timing of term deposits and reversal of accrued income
Other Revenue	(13,065)	Timing	(51%)	Timing of revenue receipts
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Materials and Contracts	1,013,280	Timing	(64%)	Timing of expenditure
Utility Charges	62,026	Timing	(56%)	Timing of expenditure
Depreciation on Non-Current Assets	830,303	Timing	(99%)	Depreciation not run until finalisation of previous year
Other Expenditure	(13,671)	Timing	75%	Timing of expenditure
<b>NET RESULT FOR THE PERIOD</b>	<b>1,943,805</b>			

SHIRE OF CAPEL  
RATE SETTING STATEMENT  
FOR THE YEAR TO DATE 31 AUGUST 2023

NOTE	Year to Date Actual \$	Year to Date Budget \$	Year to Date var. %	2024 Original Total Budget \$	2024 Year End Forecast \$	2023 Year End Actual \$	
<b>OPERATING REVENUES</b>							
Governance	1,033	58	1681%	350	350	338	
General Purpose Funding	15,949,133	16,105,850		16,852,743	16,852,743	19,197,407	
Law, Order, Public Safety	205,690	233,324	(12%)	2,072,472	2,072,472	535,931	
Health	1,634	3,590	(54%)	31,569	31,569	30,865	
Education and Welfare	8,675	6,892	26%	41,370	41,370	37,040	
Community Amenities	3,354,700	3,376,547		3,577,577	4,521,205	2,810,012	
Recreation and Culture	20,700	28,623	(28%)	1,456,310	1,456,310	1,088,794	
Transport	487,982	164,492	197%	3,500,797	3,500,797	2,172,064	
Economic Services	22,333	34,994	(36%)	418,906	418,906	350,040	
Other Property and Services	5,261	25,582	(79%)	203,533	203,533	258,314	
	<u>20,057,142</u>	<u>19,979,952</u>		<u>28,155,627</u>	<u>29,099,255</u>	<u>26,480,805</u>	
<b>OPERATING EXPENSES</b>							
Governance	(78,307)	(201,072)	(61%)	(1,610,463)	(1,610,463)	(907,726)	
General Purpose Funding	(47,077)	(99,558)	(53%)	(849,499)	(849,499)	(418,324)	
Law, Order, Public Safety	(219,934)	(361,965)	(39%)	(2,179,036)	(2,179,036)	(1,943,345)	
Health	(74,610)	(104,306)	(28%)	(684,155)	(684,155)	(523,336)	
Education and Welfare	(44,880)	(63,041)	(29%)	(403,824)	(403,824)	(363,846)	
Community Amenities	(441,097)	(845,974)	(48%)	(6,026,448)	(6,026,448)	(4,248,956)	
Recreation & Culture	(564,819)	(1,358,237)	(58%)	(8,470,875)	(8,470,875)	(7,024,655)	
Transport	(414,387)	(1,257,057)	(67%)	(8,014,297)	(8,014,297)	(7,734,954)	
Economic Services	(151,666)	(155,493)		(999,105)	(999,105)	(721,578)	
Other Property and Services	(762,900)	(219,590)	247%	(349,936)	(349,936)	(339,712)	
	<u>(2,799,678)</u>	<u>(4,666,293)</u>		<u>(29,587,638)</u>	<u>(29,587,638)</u>	<u>(24,226,432)</u>	
NET OPERATING RESULT	<u>17,257,464</u>	<u>15,313,659</u>		<u>(1,432,011)</u>	<u>(488,383)</u>	<u>2,254,373</u>	
<b>ADJUSTMENTS FOR CASH BUDGET REQUIREMENTS:</b>							
<b>Non-cash amounts excluded from operating activities</b>							
Less: Profit on Asset Disposals	21	0	(12,984)	(77,907)	(77,907)	0	
Add: Loss on Asset Disposals	21	0	35,468	212,820	212,820	91,894	
Movement in Contract liabilities (Non-Current Liability)	13	96,186	0	0	0	66,859	
Movement in Trade and Receivables (Non-Current Asset)	4	0	0	0	0	5,314	
Movement in Other Assets (Non-Current Assets)	8	0				(4,116)	
Movement of Inventory (Non-Current Asset)	6	0				0	
Movement in Employee Benefit Provisions (Non-Current Liability)	16	(4,773)	0	0	0	(18,284)	
Movement in Financial Assets (Non-Current Assets)	5	0				0	
Fair value adjustments to financial assets at fair value through profit or loss (Non-Current Assets)	5	0	0	0	0	(2,764)	
Change in accounting policies			0	0	0	0	
Add: Depreciation on Non-Current Assets	2(a)	9,051	839,354	5,036,184	5,036,184	5,068,931	
<b>Capital Expenditure and Income</b>							
Purchase Land Held for Resale	0	0		0	0	0	
Purchase Land and Buildings	(308,892)	(515,554)	(40%)	(3,093,351)	(3,093,351)	(539,312)	
Purchase Furniture and Equipment	0	(62,720)		(376,338)	(376,338)	(113,318)	
Purchase Plant and Equipment	(454,677)	(395,834)	15%	(2,375,009)	(2,375,009)	(759,721)	
Purchase Infrastructure Assets (Roads)	(9,950)	(741,370)	(99%)	(4,448,274)	(4,448,274)	(3,054,224)	
Purchase Infrastructure Assets (Bridges)	0	0		0	0	0	
Purchase Infrastructure Assets (Carparks)	0	(38,470)		(230,815)	(230,815)	(84,869)	
Purchase Infrastructure Assets (Paths)	(2,000)	(88,128)	(98%)	(528,783)	(528,783)	(170,568)	
Purchase Infrastructure Assets (Drainage)	0	(89,000)		(534,000)	(534,000)	(665,075)	
Purchase Infrastructure Assets (Parks & Ovals)	(10,813)	(179,510)	(94%)	(1,077,130)	(1,077,130)	(1,081,262)	
Proceeds from Disposal of Assets	21	60,909	84,710	(508,267)	508,267	7,000	
Principal Repayment of Loans	22	(55,635)	(55,635)	(410,797)	(410,797)	(335,987)	
Principal Repayment of Leases		(26,900)	(15,727)	71%	(94,362)	(94,362)	(105,442)
Proceeds from New Borrowings	22	0	0	1,223,930	1,223,930	0	
Self Supporting Loan Advances	21	0	0	0	0	0	
Unspent Loans Bought Forward		0	0	0	0	0	
Self Supporting Loan Principal Income		0	0	0	0	0	
Transfers to Reserves	17	(43,555)	(43,555)	(2,150,231)	(2,438,639)	(3,877,721)	
Transfers from Reserves	17	0	0	5,287,662	4,632,442	3,178,809	
Add: Surplus/(Deficit) 1 July B/Fwd	4,406,938	4,560,145		4,560,145	4,560,145	4,546,421	
Less: Estimated Surplus/(Deficit) 30 June C/Fwd							
<b>NET CURRENT ASSET POSITION</b>	<u>20,913,353</u>	<u>18,594,849</u>		<u>(1,016,534)</u>	<u>0</u>	<u>4,406,938</u>	

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

**SHIRE OF CAPEL  
RATE SETTING STATEMENT  
FOR THE YEAR TO DATE 31 AUGUST 2023**

**Explanation of material variances**

The material variance adopted by Council for the 2023/24 year is plus or minus 10%.

<b>Reporting activity</b>	<b>Variance \$</b>	<b>Timing / Permanent</b>	<b>Var % Explanation of Variance (+ actual above budget)</b>
<b>OPERATING REVENUES</b>			
Governance	975	Timing	1681% Recoup of fees
Law, Order, Public Safety	(27,634)	Timing	(12%) Timing of grant funds
Health	(1,956)	Timing	(54%) Timing of health licence fees
Education and Welfare	1,783	Timing	26% Contributions for seniors program
Recreation and Culture	(7,923)	Timing	(28%) Timing of grant funding
Transport	323,490	Timing	197% Timing of grant funding
Economic Services	(12,661)	Timing	(36%) Timing of building fees
Other Property and Services	(20,321)	Timing	(79%) Timing of cost allocation
<b>OPERATING EXPENSES</b>			
Governance	122,765	Timing	(61%) Timing of expenditure
General Purpose Funding	52,481	Timing	(53%) Timing of expenditure
Law, Order, Public Safety	142,031	Timing	(39%) Timing of expenditure
Education and Welfare	18,161	Timing	(29%) Timing of expenditure
Community Amenities	404,877	Timing	(48%) Timing of expenditure
Recreation & Culture	793,418	Timing	(58%) Timing of expenditure
Transport	842,670	Timing	(67%) Timing of expenditure
Other Property and Services	(543,310)	Timing	247% Timing of cost allocation



**SHIRE OF CAPEL  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR TO DATE 31 AUGUST 2023**

	NOTE	2024 \$	2023 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	23,671,464	23,377,889
Trade and other receivables	4	16,598,566	1,050,351
Inventories	6	18,389	23,729
Contract Assets	7	0	0
Other Assets	8	45,473	141,421
<b>TOTAL CURRENT ASSETS</b>		<u>40,333,892</u>	<u>24,593,391</u>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	4	20,211	20,211
Other financial assets	5	86,117	86,117
Inventories	6	268,611	268,611
Other assets	8	4,222	4,222
Property, plant and equipment	10	32,510,865	31,747,296
Infrastructure	11	203,334,775	203,312,012
Right-of-use assets	9	192,414	201,462
<b>TOTAL NON-CURRENT ASSETS</b>		<u>236,417,217</u>	<u>235,639,932</u>
<b>TOTAL ASSETS</b>		<u>276,751,109</u>	<u>260,233,323</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	3,912,149	4,511,616
Contract liabilities	13	441,990	441,990
Lease liabilities	14	67,463	94,362
Borrowings	15	246,516	302,151
Employee related provisions	16	1,228,388	1,256,483
<b>TOTAL CURRENT LIABILITIES</b>		<u>5,896,506</u>	<u>6,606,602</u>
<b>NON-CURRENT LIABILITIES</b>			
Contract liabilities	13	2,340,102	2,243,916
Lease liabilities	14	131,138	131,138
Borrowings	15	3,787,116	3,787,116
Employee related provisions	16	163,387	168,160
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>6,421,743</u>	<u>6,330,330</u>
<b>TOTAL LIABILITIES</b>		<u>12,318,250</u>	<u>12,936,931</u>
<b>NET ASSETS</b>		<u>264,432,860</u>	<u>247,296,392</u>
<b>EQUITY</b>			
Retained surplus		114,812,356	97,719,443
Reserves - cash backed	17	14,018,208	13,974,652
Revaluation surplus	18	135,602,296	135,602,297
<b>TOTAL EQUITY</b>		<u>264,432,860</u>	<u>247,296,392</u>

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

**SHIRE OF CAPEL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR TO DATE 31 AUGUST 2023**

2. REVENUES AND EXPENSES	2024 YTD Actual \$	2024 Annual Budget \$	2023 Annual Actual \$
<b>(a) Result from Ordinary Activities</b>			
The Result from Ordinary Activities includes:			
(i) Charging as an Expense:			
<b>Auditors Remuneration</b>			
2040284 - Audit	0	30,700	48,890
<b>Bad and Doubtful Debts</b>			
3030135 Rates	0	500	575
<b>Depreciation</b>			
Buildings - non-specialised	0	520,171	515,417
Plant and Equipment	0	573,543	588,441
Furniture and Equipment	0	204,459	172,665
Infrastructure - Roads	0	1,850,992	1,876,598
Other Infrastructure - Bridges	0	151,846	151,846
Other Infrastructure - Carparks	0	53,974	53,540
Other Infrastructure - Footpaths	0	344,164	347,247
Other Infrastructure - Drainage	0	379,742	379,060
Other Infrastructure - Parks, Ovals and Other	0	868,047	864,118
Right-of-Use Assets - Plant & Equipment	4,895	14,775	57,632
Right-of-Use Assets - Buildings	136	57,632	15,130
Right-of-Use Assets - Furniture & Equipment	4,020	15,130	47,237
	<u>9,051</u>	<u>5,034,475</u>	<u>5,068,931</u>
<b>Finance Costs</b>			
Borrowings (refer note 22)	33,049	219,875	189,883
Lease Liabilities	779	5,168	12,585
	<u>33,828</u>	<u>225,043</u>	<u>202,468</u>
(ii) Crediting as Revenue:			
<b>Interest Earnings</b>			
- Interest on Reserve Funds	(20,842)	79,282	499,166
- Other Interest Earnings	20,275	10,100	247,930
Rates Instalment and Penalty Interest (refer note 26)	10,089	0	7,331
	<u>9,522</u>	<u>89,382</u>	<u>754,427</u>
<b>Other Revenue</b>			
Reimbursements and Recoveries	12,502	199,915	324,597
	<u>12,502</u>	<u>199,915</u>	<u>324,597</u>

**SHIRE OF CAPEL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR TO DATE 31 AUGUST 2023**

	2024 \$	2023 \$
<b>3. CASH AND CASH EQUIVALENTS</b>		
Cash at bank and on hand	7,246,620	5,986,479
Term Deposits	<u>16,424,844</u>	<u>17,391,410</u>
	<u>23,671,464</u>	<u>23,377,889</u>
<b>Restrictions</b>		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
Cash and cash equivalents	19,015,896	18,863,617
Reserve - Leave	763,622	760,645
Reserve - Plant Replacement	691,363	688,668
Reserve - Dalryellup Infrastructure (Millennium)	127,745	127,745
Reserve - Waste Management	1,965,369	1,957,708
Reserve - Infrastructure Asset	2,878,802	2,867,580
Reserve - Contaminated Sites	309,077	307,872
Reserve - Building	842,562	839,277
Reserve - Furniture & Equipment	519,379	517,355
Reserve - Dalryellup Community Facilities	1,177,087	1,177,087
Reserve - Property Value Revaluations	275,970	274,894
Reserve - Mosquito Management	50,363	50,167
Reserve - Climate Change, Adaption & Sustainability	28,604	28,493
Reserve - Capel Community Facilities	120,146	120,146
Reserve - Strategic Initiatives	943,938	940,258
Reserve - Carried Over Projects	1,232,198	1,232,198
Reserve - Town Planning Scheme No 3	187,756	187,756
Reserve - Infrastructure Development	995,779	991,897
Reserve - Specified Area Rate Dalryellup	<u>908,445</u>	<u>904,904</u>
	14,018,208	13,974,653
Contract liabilities from contracts with customers	2,782,091	2,685,905
Bonds and deposits held	<u>2,215,597</u>	<u>2,203,059</u>
<b>Total restricted assets</b>	<u>19,015,896</u>	<u>18,863,617</u>
<b>4. TRADE AND OTHER RECEIVABLES</b>	<b>\$</b>	<b>\$</b>
<b>Current</b>		
Rates Receivable	16,467,092	788,196
Sundry Debtors	107,329	260,863
GST Receivable	24,146	1,292
Receivables for employee related provisions	<u>0</u>	<u>0</u>
	<u>16,598,566</u>	<u>1,050,351</u>
<b>Non-Current</b>		
Pensioner's rates and ESL deferred	20,211	20,211
Receivables for Employee Related Provisions	<u>0</u>	<u>0</u>
	<u>20,211</u>	<u>20,211</u>
<b>5. OTHER FINANCIAL ASSETS</b>		
<b>Non-Current</b>		
Financial assets at amortised cost		
Shares in Donnybrook Capel District Community Financial Services Limited	25,000	25,000
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	<u>61,117</u>	<u>61,117</u>
	<u>86,117</u>	<u>86,117</u>

**SHIRE OF CAPEL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR TO DATE 31 AUGUST 2023**

	2024	2023
<b>6. INVENTORIES</b>		
<b>Current</b>		
Fuel and Materials	18,389	23,729
	<u>18,389</u>	<u>23,729</u>
<b>Non-Current</b>		
Land Held for Resale		
Net Realisable Value	268,611	268,611
	<u>268,611</u>	<u>268,611</u>
<b>7. CONTRACT ASSETS</b>		
<b>Current</b>	0	0
	<u>0</u>	<u>0</u>
<b>8. OTHER ASSETS</b>		
<b>Current</b>		
Prepayments	45,473	77,024
Accrued Income	0	64,397
	<u>45,473</u>	<u>141,421</u>
<b>Non-Current</b>		
Prepayments	4,222	4,222
	<u>4,222</u>	<u>4,222</u>
<b>9. RIGHT OF USE ASSETS</b>		
<b>Non-Current</b>		
Right Of Use Assets Buildings - Non Specialised	345,947	345,947
Accum Depn Rou Assets Buildings - Non Specialised	(235,573)	(230,679)
Right Of Use Assets Furniture & Equipment	69,877	69,877
Accum Depn Rou Assets Furniture & Equipment	(68,804)	(68,668)
Right Of Use Assets Plant & Equipment	141,979	141,979
Accum Depn Rou Assets Plant & Equipment	(61,012)	(56,993)
	<u>192,414</u>	<u>201,465</u>

**SHIRE OF CAPEL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

<b>10. PROPERTY, PLANT AND EQUIPMENT</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Land</b>		
Balance at 30 June	6,610,500	6,610,500
Additions	0	0
(Disposals)	0	0
Total Land	<u>6,610,500</u>	<u>6,610,500</u>
Comprises:		
Gross balance amount at 30 June	6,610,500	6,610,500
Accumulated Depreciation	0	0
Balance at end of period	<u>6,610,500</u>	<u>6,610,500</u>
<b>Buildings - non-specialised</b>		
Balance at 30 June	20,451,008	36,274,253
Additions	308,892	0
(Disposals)	0	0
Depreciation (expense)	0	(15,823,245)
Total Buildings	<u>20,759,900</u>	<u>20,451,008</u>
Comprises:		
Gross balance amount at 30 June	36,583,145	36,274,253
Accumulated Depreciation	(15,823,245)	(15,823,245)
Balance at end of period	<u>20,759,900</u>	<u>20,451,008</u>
<b>Furniture and Equipment</b>		
Balance at 30 June	540,558	1,318,174
Additions	0	0
(Disposals)	0	0
Depreciation (expense)	0	(777,616)
Total Furniture and Equipment	<u>540,558</u>	<u>540,558</u>
Comprises:		
Gross balance amount at 30 June	1,318,174	1,318,174
Accumulated Depreciation	(777,616)	(777,616)
Balance at end of period	<u>540,558</u>	<u>540,558</u>
<b>Plant and Equipment</b>		
Balance at 30 June	4,145,231	8,210,182
Additions	454,677	0
(Disposals)	0	0
Depreciation (expense)	0	(4,064,951)
Total Plant and Equipment	<u>4,599,907</u>	<u>4,145,231</u>
Comprises:		
Gross balance amount at 30 June	8,664,858	8,210,182
Accumulated Depreciation	(4,064,951)	(4,064,951)
Balance at end of period	<u>4,599,907</u>	<u>4,145,231</u>
<b>Total Property, Plant Equipment</b>		
	<u><u>32,510,865</u></u>	<u><u>31,747,296</u></u>
Comprises:		
Gross balance amount at 30 June	53,176,677	52,413,108
Accumulated Depreciation	(20,665,812)	(20,665,812)
Balance at end of period	<u><u>32,510,865</u></u>	<u><u>31,747,296</u></u>

**11. INFRASTRUCTURE**

<b>Roads</b>		
Balance at 30 June	107,785,405	136,032,620
Additions	9,950	0
(Disposals)	0	0
Depreciation (expense)	<u>0</u>	<u>(28,247,215)</u>
	107,795,355	107,785,405
Comprises:		
Gross balance amount at 30 June	136,042,570	136,032,620
Accumulated Depreciation	<u>(28,247,215)</u>	<u>(28,247,215)</u>
Balance at end of period	107,795,355	107,785,405
<b>Bridges</b>		
Balance at 30 June	13,767,965	17,408,723
Additions	0	0
(Disposals)	0	0
Depreciation (expense)	<u>0</u>	<u>(3,640,757)</u>
	13,767,965	13,767,965
Comprises:		
Gross balance amount at 30 June	17,408,723	17,408,723
Accumulated Depreciation	<u>(3,640,757)</u>	<u>(3,640,757)</u>
Balance at end of period	13,767,965	13,767,965
<b>Carparks</b>		
Balance at 30 June	2,095,976	2,777,835
Additions	0	0
(Disposals)	0.00	0
Depreciation (expense)	<u>0</u>	<u>(681,860)</u>
	2,095,976	2,095,976
Comprises:		
Gross balance amount at 30 June	2,777,835	2,777,835
Accumulated Depreciation	<u>(681,860)</u>	<u>(681,860)</u>
Balance at end of period	2,095,976	2,095,976
<b>Footpaths</b>		
Balance at 30 June	11,210,567	15,761,492
Additions	2,000	0
(Disposals)	0	0
Depreciation (expense)	<u>0</u>	<u>(4,550,925)</u>
	11,212,567	11,210,567
Comprises:		
Gross balance amount at 30 June	15,763,492	15,761,492
Accumulated Depreciation	<u>(4,550,925)</u>	<u>(4,550,925)</u>
Balance at end of period	11,212,567	11,210,567
<b>Drainage</b>		
Balance at 30 June	51,004,552	75,732,466
Additions	0	0
(Disposals)	0	0
Depreciation (expense)	<u>0</u>	<u>(24,727,914)</u>
	51,004,552	51,004,552
Comprises:		
Gross balance amount at 30 June	75,732,466	75,732,466
Accumulated Depreciation	<u>(24,727,914)</u>	<u>(24,727,914)</u>
Balance	51,004,552	51,004,552
<b>Parks, Ovals and Other</b>		
Balance at 30 June	17,447,547	19,913,683
Additions	10,813	0
(Disposals)	0	0
Depreciation (expense)	<u>0</u>	<u>(2,466,136)</u>
	17,458,360	17,447,547
Comprises:		
Gross balance amount at 30 June	19,924,497	19,913,683
Accumulated Depreciation	<u>(2,466,136)</u>	<u>(2,466,136)</u>
Balance at end of period	17,458,360	17,447,547
<b>Total Infrastructure</b>	<u>203,334,775</u>	<u>203,312,012</u>

**SHIRE OF CAPEL  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR TO DATE 31 AUGUST 2023**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>12. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry creditors	1,507,012	1,230,579
GST Payable	38,135	0
Prepaid rates	116,792	717,275
Accrued salaries and wages	0	326,088
Bonds and deposits held	2,215,597	2,203,059
Accrued interest on debentures	34,614	34,614
Trust Liability	0	0
	<u>3,912,149</u>	<u>4,511,616</u>
<b>13. CONTRACT LIABILITIES</b>		
<b>Current</b>		
Contract liabilities	<u>441,990</u>	<u>441,990</u>
	<u>441,990</u>	<u>441,990</u>
<b>Non-Current</b>		
Contract liabilities	<u>2,340,102</u>	<u>2,243,916</u>
	<u>2,340,102</u>	<u>2,243,916</u>
<b>14. LEASE LIABILITIES</b>		
<b>Current</b>		
Lease Liability	<u>67,463</u>	<u>94,362</u>
	<u>67,463</u>	<u>94,362</u>
<b>Non-Current</b>		
Lease Liability	<u>131,138</u>	<u>131,138</u>
	<u>131,138</u>	<u>131,138</u>
<b>15. LONG-TERM BORROWINGS</b>		
<b>Current</b>		
Borrowings	<u>246,516</u>	<u>302,151</u>
	<u>246,516</u>	<u>302,151</u>
<b>Non-Current</b>		
Borrowings	<u>3,787,116</u>	<u>3,787,116</u>
	<u>3,787,116</u>	<u>3,787,116</u>
Additional detail on borrowings is provided in Note 22.		
<b>16. PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	584,836	637,649
Provision for Long Service Leave	643,553	618,835
	<u>1,228,388</u>	<u>1,256,485</u>
<b>Non-Current</b>		
Provision for Long Service Leave	<u>163,387</u>	<u>168,160</u>
	<u>163,387</u>	<u>168,160</u>
Total Provisions	<u>1,391,775</u>	<u>1,424,645</u>

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17. RESERVES - CASH BACKED

	Actual 2024 Opening Balance \$	Actual 2024 Transfer to \$	Actual 2024 Transfer (from) \$	Actual 2024 Closing Balance \$	Budget 2024 Opening Balance \$	Budget 2024 Transfer to \$	Budget 2024 Transfer (from) \$	Budget 2024 Closing Balance \$	Actual 2023 Opening Balance \$	Actual 2023 Transfer to \$	Actual 2023 Transfer (from) \$	Actual 2023 Closing Balance \$
Leave Reserve	760,645	2,977	0	763,622	760,645	28,143	0	788,788	732,414	28,231	0	760,645
Specified Area Rate Dalyellup Reserve	904,904	3,541	0	908,445	757,534	894,758	(1,050,269)	602,023	746,395	883,926	(725,417)	904,904
Waste Management Reserve	1,957,708	7,661	0	1,965,369	1,843,039	0	(655,220)	1,187,819	2,328,708	89,979	(460,979)	1,957,708
Plant Reserve	688,668	2,695	0	691,363	691,058	560,112	(1,070,887)	180,283	622,178	782,273	(715,783)	688,668
Infrastructure Asset Reserve	2,867,580	11,222	0	2,878,802	2,867,581	106,100	(281,449)	2,692,232	3,178,435	384,300	(695,155)	2,867,580
Building Reserve	839,277	3,285	0	842,562	839,277	31,053	(251,939)	618,391	808,136	31,141	0	839,277
Furniture and Equipment Reserve	517,355	2,024	0	519,379	499,022	18,463	(180,000)	337,465	437,154	116,868	(36,667)	517,355
Dalyellup Community Facilities Reserve	1,177,087	0	0	1,177,087	1,177,087	0	0	1,177,087	1,177,087	0	0	1,177,087
Dalyellup Infrastructure (Millenium) Reserve	127,745	0	0	127,745	127,745	0	0	127,745	127,745	0	0	127,745
Property Value Revaluations Reserve	274,894	1,076	0	275,970	274,894	110,171	(220,000)	165,065	168,421	106,473	0	274,894
Mosquito Management Reserve	50,167	196	0	50,363	42,338	1,566	0	43,904	40,764	9,403	0	50,167
Climate Change, Adaption and Sustainability Reserve	28,493	111	0	28,604	28,493	29,000	(4,000)	53,493	3,671	28,822	0	28,493
Capel Community Facilities Reserve	120,146	0	0	120,146	120,146	0	0	120,146	0	0	0	120,146
Carried Over Projects Reserve	1,232,198	0	0	1,232,198	1,232,198	0	(1,232,198)	0	422,789	1,232,198	(422,789)	1,232,198
Town Planning Scheme No 3 Reserve	187,756	0	0	187,756	188,756	1,000	(30,000)	159,756	187,756	0	0	187,756
Infrastructure Development Reserve	991,897	3,882	0	995,779	1,052,397	100,648	0	1,153,045	955,110	36,787	0	991,897
Unspent Grants Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Strategic Initiatives Reserve	940,258	3,680	0	943,938	887,200	182,826	(311,700)	758,326	1,018,622	39,656	(118,020)	940,258
Contaminated Sites Reserve	307,872	1,205	0	309,077	307,872	86,391	0	394,263	200,208	107,664	0	307,872
	13,974,653	43,555	0	14,018,208	13,697,282	2,150,231	(5,287,662)	10,559,851	13,275,741	3,877,721	(3,174,809)	13,974,653

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	Used to fund leave entitlements for redundancy, retirement, leave transfers to other local governments and leave entitlements paid each year.
Specified Area Rate Dalyellup Reserve	Ongoing	Used to maintain parks, gardens and public open space in Dalyellup.
Waste Management Reserve	Ongoing	Used to maintain transfer sites, refuse sites, waste collection and disposal services within the Shire and waste site rehabilitation and regional waste services.
Plant Reserve	Ongoing	Used for the replacement of plant, equipment and motor vehicles.
Infrastructure Assets Reserve	Ongoing	Used for the preservation of roads, bridges and drainage infrastructure.
Building Reserve	Ongoing	Used for the construction of and additions to Council buildings.
Furniture and Equipment Reserve	Ongoing	Used for the purchase of major items of office equipment.
Dalyellup Community Facilities Reserve	Ongoing	Used to fund community facilities in Dalyellup.
Dalyellup Infrastructure (Millenium) Reserve	Ongoing	Used to fund capital projects within Dalyellup.
Property Value Revaluations Reserve	Ongoing	Used to fund the three yearly revaluation of GRV properties.
Mosquito Management Reserve	Ongoing	Used to fund mosquito control activities.
Climate Change, Adaption and Sustainability Reserve	Ongoing	Used to fund the organisation's climate change and sustainability priorities.
Capel Community Facilities Reserve	Ongoing	Used to fund the development of facilities in Capel.
Carried Over Projects Reserve	Ongoing	Used to preserve for future use unexpected capital, project and other funds.
Town Planning Scheme No 3 Reserve	Ongoing	Used to fund drainage and related infrastructure works for TPS 3 Amendments.
Infrastructure Development Reserve	Ongoing	Used to fund infrastructure works associated with development.
Unspent Grants Reserve	Ongoing	Used for any unexpended grants.
Strategic Initiatives Reserve	Ongoing	Used to collect municipal funds to fund future new asset purchases or services and strategic projects of either a capital or operating nature.
Contaminated Sites Reserve	Ongoing	Used to fund remediation of contaminated sites.



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18. REVALUATION SURPLUS

	2024 Opening Balance \$	2024 Revaluation Increment \$	2024 Revaluation Decrement \$	2024 Total Movement on Revaluation \$	2024 Closing Balance \$	2023 Opening Balance \$	2023 Revaluation Increment \$	2023 Revaluation Decrement \$	2023 Total Movement on Revaluation \$	2023 Closing Balance \$
Revaluation surplus - Land - freehold land	6,063,124	0	0	0	6,063,124	6,063,124	0	0	0	6,063,124
Revaluation surplus - Buildings - non-specialised	10,972,981	0	0	0	10,972,981	10,972,981	0	0	0	10,972,981
Revaluation surplus - Furniture and equipment	18,040	0	0	0	18,040	18,040	0	0	0	18,040
Revaluation surplus - Plant and equipment	563,990	0	0	0	563,990	563,990	0	0	0	563,990
Revaluation surplus - Infrastructure - Roads	58,034,645	0	0	0	58,034,645	34,345,754	23,688,891	0	23,688,891	58,034,645
Revaluation surplus - Other infrastructure - Bridges	9,833,419	0	0	0	9,833,419	4,704,988	5,128,431	0	5,128,431	9,833,419
Revaluation surplus - Other infrastructure - Carparks	1,016,114	0	0	0	1,016,114	932,145	83,969	0	83,969	1,016,114
Revaluation surplus - Other infrastructure - Footpaths	5,290,408	0	0	0	5,290,408	7,838,816	0	(2,548,408)	(2,548,408)	5,290,408
Revaluation surplus - Other infrastructure - Drainage	35,664,006	0	0	0	35,664,006	15,226,278	20,437,728	0	20,437,728	35,664,006
Revaluation surplus - Other infrastructure - Parks, Ovals and Other	8,145,570	0	0	0	8,145,570	3,688,185	4,457,385	0	4,457,385	8,145,570
	<u>135,602,296</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,602,296</u>	<u>84,354,300</u>	<u>53,796,404</u>	<u>(2,548,408)</u>	<u>51,247,996</u>	<u>135,602,296</u>

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

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<b>19. FINANCIAL RATIOS</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>
Current Ratio	6.85	1.50	1.27
Asset Sustainability Ratio	6.41	0.45	0.31
Debt Service Cover Ratio	146.16	7.46	3.58
Operating Surplus Ratio	0.88	(0.03)	(0.11)
Own Source Revenue Coverage Ratio	6.91	0.81	0.80

The above rates are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt Service Coverage Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

<b>20. TRUST FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>

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

Cash in Lieu of Public Open Space	1,639,673	816,961
Interfund transfers	<u>0</u>	<u>0</u>
	<u>1,639,673</u>	<u>816,961</u>

SHIRE OF CAPEL  
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21. DISPOSALS OF ASSETS - 2023/24 FINANCIAL YEAR

The following assets were disposed of during the year.

	Actual Net Book Value \$	Actual Sale Price Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Price Proceeds \$	Budget Budget Profit \$	Budget Budget Loss \$
					560,730	602,650	105,576	(63,656)
<b>Plant and Equipment</b>								
Law, Order & Public Safety	0	0	0	0				
<b>Buildings</b>								
Law, Order & Public Safety	0	0	0	0				
<b>Plant and Equipment</b>								
<b>Other Property &amp; Services</b>								
<u>Vehicles</u>	0	0	0	0				
	0	0	0	0				

Plant & Machinery

0	0	0	0
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**SHIRE OF CAPEL  
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**22. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Loan Number	Institution	Interest Rate	Principal 1-Jul-23 \$	New Loans \$	Principal Repayments		Principal 31-Aug-23		Interest Repayments	
						Actual	YE Forecast	Actual	YE Forecast	Actual	YE Forecast
						\$	\$	\$	\$	\$	\$
PGB Community Centre	63	WATC	6.34%	35,924	0	0	11,236	35,924	24,688	0	2,007
Capel Community Centre	64	WATC	6.57%	188,562	0	0	42,673	188,562	145,889	0	11,445
Capel Community Centre	65	WATC	7.17%	137,415	0	11,667	23,753	125,747	113,662	4,926	8,897
Capel Recreation Ground Hard Courts	75	WATC	5.40%	672,897	0	0	30,090	672,897	642,807	0	35,931
Council Administration Office Upgrade	76	WATC	3.99%	1,589,755	0	0	105,621	1,589,755	1,484,134	0	62,215
Capel Civic Precinct - Stages 1 & 2	89	WATC	3.84%	1,464,714	0	43,967	88,778	1,420,747	1,375,936	28,123	53,911
<b>Self Supporting Loans</b>											
Gelorup BFB Shed		WATC	4.54%	0	1,223,930		108,646	0	0	0	27,783
				4,089,267	1,223,930	55,635	410,797	4,033,632	3,787,116	33,049	202,189

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

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**22. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Gelorup BFB Shed		1,223,930	WATC	Debenture	10	183,203	4.54%		1,223,930	
	0	1,223,930			10	183,203	4.54%	0	1,223,930	0

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1-Jul-23 \$	Borrowed During Year \$	Expended During Year \$	Balance 31-Aug-23 \$
	The Shire had no unspent borrowing funds as at 30 June 2023 nor is it expected to have unspent borrowing funds as at 30 June 2024				
		0	0	0	0
		0	0	0	0

(d) Overdraft

Council has no overdraft facility. It is not anticipated that an overdraft facility will be required to be utilised during 2023/24.

SHIRE OF CAPEL  
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23. RATING INFORMATION - 2023/24 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>Differential General Rate / General Rate</b>											
1 Residential	0.101009	1,687	29,324,616	2,966,804			2,966,804	2,962,051	71,500		3,033,551
2 Residential Vacant	0.101009	20	544,180	54,967			54,967	54,967			54,967
3 Urban Development	0.101009	3,132	53,703,884	5,453,281			5,453,281	5,424,577			5,424,577
4 Urban Development Vacant	0.101009	7	424,500	42,878			42,878	42,878			42,878
5 Town Centre	0.094080	24	992,940	93,416			93,416	93,416			93,416
6 Town Centre/Special Use/Light Industrial Vacant	0.094080	4	153,250	14,418			14,418	14,418			14,418
7 Light Industry	0.094080	34	1,112,600	104,673			104,673	104,673			104,673
8 Commercial Use Urban Development	0.094080	38	5,240,300	493,007			493,007	493,007			493,007
9 Special Use	0.094080	7	1,451,040	136,514			136,514	136,514			136,514
12 Special Rural	0.092910	442	8,401,680	782,605			782,605	780,600			780,600
<b>Unimproved Valuations</b>											
10 Rural Commercial Use	0.005589	10	5,918,000	33,076			33,076	33,076			33,076
11 Rural	0.005589	536	329,454,000	1,837,334			1,837,334	1,841,318			1,841,318
<b>Sub-Total</b>		5,941	436,720,990	12,012,974	0	0	12,012,974	11,981,495	71,500	0	12,052,995
<b>Minimum Rates</b>											
1 Residential	1,430	719	9,252,404	1,028,170			1,028,170	1,028,170	28,600		1,056,770
2 Residential Vacant	1,430	224	1,610,620	320,320			320,320	323,180			323,180
3 Urban Development	1,430	462	6,288,500	660,660			660,660	662,090			662,090
4 Urban Development Vacant	1,430	316	1,462,395	451,880			451,880	473,330			473,330
5 Town Centre	1,430	9	101,608	12,870			12,870	12,870			12,870
6 Town Centre/Special Use/Light Industrial Vacant	1,430	7	82,900	10,010			10,010	11,440			11,440
7 Light Industry	1,430	7	96,410	10,010			10,010	10,010			10,010
8 Commercial Use Urban Development	1,430	0	0	0			0	0			0
9 Special Use	1,430	2	19,300	2,860			2,860	2,860			2,860
12 Special Rural	1,430	45	661,960	64,350			64,350	64,350			64,350
<b>Unimproved Valuations</b>											
10 Rural Commercial Use	1,430	5	558,200	7,150			7,150	5,720			5,720
11 Rural	1,430	306	38,331,642	437,580			437,580	439,010			439,010
<b>Sub-Total</b>		2,102	58,465,939	3,005,860	0	0	3,005,860	3,033,030	28,600	0	3,061,630
Specified Area Rate (refer note 24)							15,018,834				15,114,625
							860,997				866,730
							15,879,831				15,981,355
Discounts/concessions (refer note 25)							0				(595)
<b>Totals</b>							15,879,831				15,980,760

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**24. SPECIFIED AREA RATE**

Specified Area Rate	Basis of Valuation	Rate in \$	Rateable Value \$	Rate Revenue \$	Interim Rate Revenue \$	Back Rate Revenue \$	Total Specified Area Rate Revenue \$	Budget Rate Revenue \$	Budget Back Rate Revenue \$	Budget Interim Rate Revenue \$	Total Budget Rate Revenue
Maintenance of Dalyellup Parks, Gardens, Structures and Toilets	GRV	0.056000	68,283,899	860,997	0	0	860,997	855,803	0	10,927	866,730
				860,997	0	0	860,997	855,803	0	10,927	866,730

Maintained to the standard presented by the developers. The proceeds of this rate are applied in full to meet half the cost of maintenance. Any excess funds collected are reserved to meet future year's expenditure.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**

	Type	Disc %	Actual \$	Budget \$
Specified Area Rate Dalyellup Parks and Garden Maintenance	Concession	0%		2,957,168
Photocopy Charges	Waiver	N/A	0	0
Sundry Debtors	Write-Off	N/A	0	0
Minimum Rate	Minimum Rate	50%	0	595

5 residents who pay their rates either in full or via instalments and pay their first payment by the due date (as stated on the rate notice), will be entered into a draw to receive \$200 discount from their rate notice.

A concession is granted to property owners in the rating zoning 3 and 4 (Dalyellup) to limit the maximum specified area rate for Dalyellup Parks, Gardens, Structures and Toilets Maintenance to \$218.54 per property.

The total value of the concession is estimated to be \$2,957,168 based on the application of a rate in the dollar of 5.6000 cents against the properties gross rental value.

Concessions are offered on hall and facility hire to various individuals or not for profit community groups based on their residential status in the Shire, and/or who will be the beneficiaries - children, youth or seniors. Council considers support of these groups and activities as necessary for the overall benefit of the community.

A specific rate concession is offered to designated land owners based on the merits of individual circumstances through the disregarding of the minimum rate.

Requests to write off debts are periodically provided to Council for their decision and any debts written off are resolved by an absolute majority decision of Council.

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**26. INTEREST CHARGES AND INSTALMENTS**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
0061 Interest on Unpaid Rates/ESL	7.00	N/A	2,098	88,425
0060 Interest on Instalments Plan	3.00	N/A	7,990	34,345
0040 Charges on Instalment Plan	N/A	11.00	15,741	82,995
0190 Interest on Deferred Rates		N/A	0	253
			<u>25,830</u>	<u>206,018</u>

Ratepayers have the option of paying rates in four equal instalments, due on 15 September 2023, 15 November 2023, 15 February 2024, and 15 April 2024  
The cost of the instalment plans comprise simple interest of 3% pa calculated from the date the first instalment is due, together with an administration fee of \$11 for each instalment notice.

<b>27. FEES &amp; CHARGES</b>	<b>2024 YTD \$</b>	<b>2023 YE \$</b>
Governance	0	338
General Purpose Funding	30,904	58,671
Law, Order, Public Safety	7,931	78,980
Health	1,465	30,865
Education and Welfare	27	11,785
Community Amenities	3,354,153	2,715,343
Recreation & Culture	15,700	146,054
Transport	352	600
Economic Services	21,965	285,031
Other Property & Services	<u>0</u>	<u>0</u>
	<u><u>3,432,498</u></u>	<u><u>3,327,668</u></u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

**28. GRANT REVENUE**

<b>By Nature and Type:</b>		
Operating Grants, Subsidies and Contributions	429,289	3,995,570
Non-Operating Grants, Subsidies and Contributions	293,500	2,876,149
	<u>722,789</u>	<u>6,871,719</u>
<b>By Program:</b>		
Governance	0	0
General Purpose Funding	28,876	3,156,168
Law, Order, Public Sector	197,614	451,083
Health	0	0
Education and Welfare	0	4,750
Community Amenities	0	0
Recreation and Culture	5,000	942,740
Transport	487,630	2,171,364
Economic Services	0	45,000
Other Property & Services	<u>3,669</u>	<u>100,614</u>
	<u>722,789</u>	<u>6,871,719</u>



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28a. GRANT REVENUE

RECEIVABLE FROM	PURPOSE	General Ledger Account	2023/24 Budget	2023/24 ACTUAL YTD	2023/24 PROJECTED
<b>Schedule 3 General Purpose Funding</b>					
Local Government Grants Commission	Financial Assistance Grant - Equalisation Funding	3030209.3100	0	19,186	0
Local Government Grants Commission	Financial Assistance Grant - Local Roads Grant	3030210.3100	0	9,690	0
<b>Schedule 5 Law, Order, Public Safety</b>					
DFES	BFB Gelorup	3050110.5810	340,670		340,670
DFES	Replacement of BFB appliances (Elgin)	3050515.5810	235,855		235,855
DFES	Replacement of BFB appliances (Stirling)	3050515.5810	560,000		560,000
DFES	ESL Operating Grant 23/24	3050510.3100	108,000	19,439	108,000
DFES	Bushfire Risk Mitigation Co-ordinator	3050710.3100	46,508		46,508
Shire of Dardanup and Colli	Bushfire Risk Mitigation Co-ordinator	3050700.3130	72,345		72,345
DFES	Mitigation Activity Fund (MAF) Grant	3050710.3100	450,000	178,175	450,000
WA Police Force	State Graffiti Community Fund	3050310.3100	5,000		5,000
DFES	Grants for implementation of CSCP Strategies	3050310.3100	2,500		2,500
<b>Schedule 8 Education &amp; Welfare</b>					
Various	Youth Strategic Plan Implementation Grants	3080700.3100	5,000		5,000
Department of Communities	Capel Youth Leadership Development Program	3080700.3100	10,000		10,000
Various	Grants for Active Ageing Projects/Activities for Seniors	3080435.3100	2,500		2,500
<b>Schedule 11 Recreation &amp; Culture</b>					
Department of Local Government, Sport & Cultural Industries	Club Night Light Grant - Boyanup Memorial AFL Ground - LED floodlighting upgrade program	3110310.5810	48,698		48,698
South West Development Commission	Steafor Park Gelorup Redevelopment	3110310.5810	120,000		120,000
Department of Local Government, Sport & Cultural Industries	Capel Regional Equestrian Park (CREP) Clubhouse Redevelopment	3110310.5810	235,980		235,980
Department of Infrastructure-LRCIP Phase 3	Capel Regional Equestrian Park (CREP) Clubhouse Redevelopment	3110310.5810	305,217		305,217
Department of Infrastructure-LRCIP Phase 4	Capel Regional Equestrian Park (CREP) Clubhouse Redevelopment	3110310.5810	429,394		429,394
Department of Local Government, Sport and Cultural Industries	Dalyellup Multipurpose Community and Youth Centre	3110310.5810	48,220		48,220
Department of Local Government, Sport & Cultural Industries	Sports Lighting - Ferndale Park	3110312.3100	21,667		21,667
Children's Book Council of Australia	Childrens Book Week	3110500.3100	1,000		1,000
State Library of Western Australia	Operating contributions	3110500.3130	35,000		35,000
Various	Grants for Community Events	3110710.3100	24,000	5,000	24,000
Department of Local Government, Sport and Cultural Industries	Club Connection Grant-Sporting Club Development Plan	3110710.3100	19,700		19,700
Various	Grants for Volunteer's Workshop/Recognition	3110710.3130	1,000		1,000
Various	Grants for Australia Day Functions	3110710.3120	10,000		10,000

GRANT REVENUE (continued)

RECEIVABLE FROM	PURPOSE	General Ledger Account	2023/24 Budget	2023/24 ACTUAL YTD	2023/24 PROJECTED
<b>Schedule 12 Transport</b>					
Main Roads WA	Direct Grant-Operating	3120210.3100	164,028	194,130	164,028
Main Roads WA	Bridge Grant State Funds	3120116.3100	123,000		123,000
Department of Infrastructure	Roads to Recovery (Mallobu Road R2R008)	3120111.5820	189,500		189,500
Department of Infrastructure	Roads to Recovery (Qeelup Road R2R012)	3120111.5820	45,500		45,500
Department of Infrastructure	Roads to Recovery (Austin Road R2R042)	3120111.5820	22,577		22,577
Department of Infrastructure	Roads to Recovery (Weld Road R2R104)	3120111.5820	135,000		135,000
Department of Infrastructure	Roads to Recovery (Weld Road R2R104A)	3120111.5820	154,577		154,577
Department of Infrastructure	Roads to Recovery (Roberts Road R2R280)	3120111.5820	238,000		238,000
Department of Transport	Bicycle Network Grant	3120114.5810	60,000		60,000
Main Roads WA	Steafor Park Gelorup (FC167)	3120114.5810	15,000		15,000
Main Roads WA	RRG (Boyanup Road West RRG294E)	3120110.5810	0		0
Main Roads WA	RRG (Gavinup Road RRG003)	3120110.5810	371,025	98,940	371,025
Main Roads WA	RRG (Boyanup Road West RRG294)	3120110.5810	637,240	194,560	637,240
Main Roads WA	RRG (Weld Road and Payne Street RRG 104)	3120110.5810	109,110		109,110
Public Transport Authority	Bus Shelter (Dalyellup Baptist College OC11371)	3120113.5810	7,000		7,000
Public Transport Authority	Bus Shelter Maintenance Assistance Scheme	3120113.5810	1,733		1,733
Department of Infrastructure	LRCIP Phase 2 (Ramsay Road-Final 10%)	3120113.5820	76,366		76,366
Department of Infrastructure	LRCIP Phase 3 (Haslies Road DC024) (Balance of claim)	3120113.5820	60,930		60,930
Department of Infrastructure	LRCIP Phase 3 (PGB School Bus Turnaround LRC249) (Balance of claim)	3120113.5820	64,716		64,716
Department of Infrastructure	LRCIP - Phase 4 (Roads TBD)	3120113.5820	247,684		247,684
Various	Roadwork's contributions	3120201.3130	102		102
<b>Schedule 13 Economic Services</b>					
Bendigo Bank	Reimbursement of Community Bus expense	3130800.3130	500		500
Extractive Industry	Road Deterioration Charge-Pavement Damage	3130835.3130	61,710		61,710
<b>Schedule 14 Governance</b>					
Department of Training and Workforce Development	Traineeship	3140210.3100	17,625	3,669	17,625
<b>Total Operating Grants, Subsidies and Contributions excluding Non-cash contributions</b>			<b>1,181,185</b>	<b>429,289</b>	<b>1,181,185</b>
<b>Total Non-operating Grants, Subsidies and Contributions excluding Non-cash contributions</b>			<b>4,759,992</b>	<b>293,500</b>	<b>4,759,992</b>
<b>Total Grants, Subsidies and Contributions excluding Non-cash contributions</b>			<b>5,941,177</b>	<b>722,789</b>	<b>5,941,177</b>
<b>Schedule 12 Transport Non-cash contributions</b>					
Developer Contributions	Non-cash contribution - Roads	3120133.5830	300,000		300,000
Developer Contributions	Non-Cash Contribution - Parks & Gardens	3120133.5830	50,000		50,000
Developer Contributions	Non-Cash Contributions - Footpaths	3120133.5830	125,005		125,005
Developer Contributions	Non-Cash Contributions - Drainage	3120133.5830	300,000		300,000
Developer Contributions	Non-Cash Contributions - Bridges	3120133.5830	0		0
<b>Total Non-cash contributions</b>			<b>775,005</b>	<b>0</b>	<b>775,005</b>
<b>Total Grants, Subsidies and Contributions</b>			<b>6,716,182</b>	<b>722,789</b>	<b>6,716,182</b>

**SHIRE OF CAPEL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR TO DATE 31 AUGUST 2023**

**29. NET CURRENT ASSETS**

**Composition of Estimated Net Current Asset Position**

	<b>2024</b>	<b>2023</b>
	<b>YTD Actual</b>	<b>(1 July 2021</b>
		<b>Brought Forward)</b>
	<b>\$</b>	<b>\$</b>
<b>Surplus/(Deficit)</b>	<u>20,731,445</u>	<u>4,406,935</u>
<b>Comprises</b>		
Cash and Cash Equivalents		
Cash at bank and on hand	7,246,620	5,986,479
Term Deposits	16,424,844	17,391,410
Receivables		
Rates Outstanding	16,467,092	788,196
Sundry Debtors	107,329	260,863
GST Receivable	24,146	1,292
Employee Related Provisions	0	0
Accrued Income	0	64,397
Prepayments	45,473	77,024
Financial Assets	0	0
Inventories		
Fuel and Materials	18,389	23,729
History Books	0	0
Land Held for Resale - Cost		
Cost of Acquisition	0	0
Development Costs	0	0
User Defined 1	0	0
User Defined 2	0	0
Contract Assets	0	0
<b>Less:</b>		
Trade and other Payables		
Sundry Creditors	(1,507,012)	(1,230,579.23)
Prepaid Rates	(116,792)	(717,275.23)
Other payables - Bonds	(2,215,597)	(2,203,059.26)
Contract Liabilities	(441,990)	(441,989.71)
Accrued Interest on Debentures	(34,614)	(34,613.85)
Accrued Salaries and Wages	0	(326,088.47)
GST Payable	(38,135)	0.00
User Defined 1	0	0.00
Rostered Day Off Payables	0	0.00
Current Portion of Long Term Borrowings		
Secured by Floating Charge Debentures	(246,516)	(302,150.87)
Lease Liabilities	(67,463)	(94,362.30)
Provisions		
Provision for Annual Leave	(584,836)	(637,649.38)
Provision for Long Service Leave	(643,553)	(618,835.32)
<b>Net Current Assets</b>	<u><b>34,437,386</b></u>	<u><b>17,986,787</b></u>
<b>Adjustment to Net Current Assets</b>		
Less: Reserves - cash backed	(14,018,208)	(13,974,653)
Less: Current assets not expected to be received at end of year		
- Deferred Debtors	(1,715)	(1,715)
Add: Current liabilities not expected to be cleared at end of year		
Current portion of borrowings	246,516	302,151
Current portion of lease liabilities	67,463	94,362
Current portion of contract liability held in reserve	0	0
<b>Surplus/(Deficit)</b>	<u><b>20,731,445</b></u>	<u><b>4,406,935</b></u>

**SHIRE OF CAPEL  
FUNDING STATEMENT  
FOR THE YEAR TO DATE 31 AUGUST 2023**

	2023/24 Annual Budget \$	2023/24 Amended Budget \$	31 Aug 2023 Actual \$	31 Aug 2023 Year To Date Budget \$	Variations Budget YTD to Actual YTD %	30 Jun 2024 Forecast EOY Balance \$
<b>Operating Revenues</b>						
Governance	350	350	1,033	58	1680.76%	350
General Purpose Funding	16,852,743	16,852,743	15,949,133	16,105,850	(0.97%)	16,852,743
Law, Order, Public Safety	2,072,472	2,072,472	205,690	233,324	(11.84%)	2,072,472
Health	31,569	31,569	1,465	3,590	(59.19%)	31,569
Education and Welfare	41,370	41,370	8,675	6,892	25.86%	41,370
Community Amenities	3,577,577	3,577,577	3,354,700	3,376,547	(0.65%)	4,521,205
Recreation and Culture	1,456,310	1,456,310	20,700	28,623	(27.68%)	1,456,310
Transport	3,500,797	3,500,797	487,982	164,492	196.66%	3,500,797
Economic Services	418,906	418,906	22,333	34,994	(36.18%)	418,906
Other Property and Services	203,533	203,533	5,261	25,582	(79.43%)	203,533
	<u>28,155,627</u>	<u>28,155,627</u>	<u>20,056,973</u>	<u>19,979,952</u>	<u>0.39%</u>	<u>29,099,255</u>
<b>Operating Expenses</b>						
Governance	(1,610,463)	(1,610,463)	(78,307)	(201,072)	(61.06%)	(1,610,463)
General Purpose Funding	(849,499)	(849,499)	(47,077)	(99,558)	(52.71%)	(849,499)
Law, Order, Public Safety	(2,179,036)	(2,179,036)	(219,658)	(361,965)	(39.32%)	(2,179,036)
Health	(684,155)	(684,155)	(74,610)	(104,306)	(28.47%)	(684,155)
Education and Welfare	(403,824)	(403,824)	(44,880)	(63,041)	(28.81%)	(403,824)
Community Amenities	(6,026,448)	(6,026,448)	(441,097)	(845,974)	(47.86%)	(6,026,448)
Recreation & Culture	(8,470,875)	(8,470,875)	(564,819)	(1,358,237)	(58.42%)	(8,470,875)
Transport	(8,014,297)	(8,014,297)	(414,387)	(1,257,057)	(67.04%)	(8,014,297)
Economic Services	(999,105)	(999,105)	(151,666)	(155,493)	(2.46%)	(999,105)
Other Property and Services	(349,936)	(349,936)	(762,900)	(219,590)	247.42%	(349,936)
	<u>(29,587,638)</u>	<u>(29,587,638)</u>	<u>(2,799,401)</u>	<u>(4,666,293)</u>	<u>(40.01%)</u>	<u>(29,587,638)</u>
<b>Net Operating Result:</b>	(1,432,011)	(1,432,011)	17,257,572	15,313,659	13%	(488,383)
<b>Adjustments for Cash Budget Requirements:</b>						
<b>Non-Cash Expenditure and Income</b>						
(Profit)/Loss on Asset Disposals	134,913	134,913	0	22,484		134,913
Movement in Contract liabilities (Non Current)	0	0	96,186	0		0
Movement in Trade and Receivables (Non-Current)	0	0	0	0		0
Movement in Other Assets (Non-Current)	0	0	0	0		0
Movement in Employee Benefit Provisions (Non-Ct)	0	0	(4,773)	0		0
Depreciation on Assets	5,036,184	5,036,184	9,051	839,354		5,036,184
Fair value adjustments to financial assets at fair value through profit or loss						
<b>Capital Expenditure and Income</b>						
Purchase Land Held for Resale	0	0	0	0		0
Purchase Buildings	(3,093,351)	(3,093,351)	(308,892)	(515,554)		(3,093,351)
Purchase Infrastructure Assets	(6,819,002)	(6,819,002)	(22,763)	(1,136,478)		(6,819,002)
Purchase Infrastructure Assets Non-cash			0			
Purchase Plant and Machinery	(2,375,009)	(2,375,009)	(454,677)	(395,834)		(2,375,009)
Purchase Furniture and Equipment	(376,338)	(376,338)	0	(62,720)		(376,338)
Disposal of Assets	508,267	508,267	60,909	84,710		508,267
Proceeds from New Borrowings	1,223,930	1,223,930	0	0		1,223,930
Repayment of Loan Principal	(410,797)	(410,797)	(55,635)	(55,635)		(410,797)
Repayment of Leases	(94,362)	(94,362)	(26,900)	(15,727)		(94,362)
Transfers to Reserves	(2,438,639)	(2,438,639)	(43,555)	(43,555)		(2,438,639)
Transfers from Reserves	4,632,442	4,632,442	0	0		4,632,442
ADD Surplus/(Deficit) July 1 B/Fwd.	4,560,145	4,560,145	4,406,938	4,560,145		4,560,145
Net Current Asset Position as at Year End						
Surplus/(Deficit)	<u>(943,628)</u>	<u>(943,628)</u>	<u>20,913,461</u>	<u>18,594,849</u>		<u>0</u>

Acct No.	Account Description	2023/24 Annual	2023/24 Amended	31 Aug 2023 Year To Date	31 Aug 2023 Year To Date	Variances Budget to	30 Jun 2024 Forecast	Remaining	
		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$	
<b>SCHEDULE 3 - GENERAL PURPOSE FUNDING</b>									
<u>RATES - OPERATING EXPENDITURE</u>									
2030100	RATES - Employee Costs	158,006	158,006	29,287	26,051	12%	158,006	128,719	
2030103	RATES - Uniforms	600	600	0	100		600	600	
2030108	RATES - Other Employee Expenses	11,075	11,075	0	1,702		11,075	11,075	
2030112	RATES - Valuation Expenses	249,281	249,281	2,372	2,492		249,281	246,909	
2030113	RATES - Title/Company Searches	102	102	0	16		102	102	
2030114	RATES - Debt Collection Expenses	38,095	38,095	125	3,809	-97%	38,095	37,970	
2030115	RATES - Printing and Stationery	0	0	3,730	0		0	(3,730)	Printing rate notices. Budget under Governance
2030118	RATES - Rates Write Off	242	242	475	40	1087%	242	(233)	
<u>RATES - OPERATING INCOME</u>									
3030120	RATES - Instalment Admin Fee Received	(82,995)	(82,995)	(15,741)	0		(82,995)	(67,254)	
3030121	RATES - Account Enquiry Charges	(71,760)	(71,760)	(7,173)	(11,960)	-40%	(71,760)	(64,587)	
3030122	RATES - Reimbursement of Debt Collection Costs	(38,095)	(38,095)	0	(3,809)		(38,095)	(38,095)	
3030130	RATES - Rates Levied - SynergySoft	(15,981,355)	(15,981,355)	(15,879,831)	(15,981,355)		(15,981,355)	(101,524)	
3030135	RATES - Other Income	595	595	0	595		595	595	
3030138	RATES - Discount on Rates Levied	1,000	1,000	0	1,000		1,000	1,000	
3030145	RATES - Penalty Interest Received	(88,425)	(88,425)	(2,098)	(13,263)	-84%	(88,425)	(86,327)	
3030146	RATES - Instalment Interest Received	(34,345)	(34,345)	(7,990)	0		(34,345)	(26,355)	
3030147	RATES - Pensioner Deferred Interest Received	(253)	(253)	0	(42)		(253)	(253)	
<u>OTHER GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE</u>									
2030211	GEN PUR - Bank Fees & Charges	56,610	56,610	4,103	9,434	-57%	56,610	52,507	
2030214	GEN PUR - Rounding	0	0	(0)	0		0	0	
2030299	GEN PUR - Administration Allocated	335,488	335,488	6,985	55,914	-88%	335,488	328,503	
<u>OTHER GENERAL PURPOSE FUNDING - OPERATING INCOME</u>									
3030201	GEN PUR - Reimbursements	0	0	0	0		0	0	
3030210	GEN PUR - Financial Assistance Grant - Roads	0	0	(9,690)	0		0	9,690	
3030209	GEN PUR - Financial Assistance Grant - General	0	0	(19,186)	0		0	19,186	
3030214	GEN PUR - Grant Funding	0	0	0	0		0	0	
3030220	GEN PUR - Charges - Photocopying / Faxing	(104)	(104)	0	(16)		(104)	(104)	
3030245	GEN PUR - Interest Earned - Reserve Funds	(407,006)	(407,006)	20,842	(72,000)	-129%	(407,006)	(427,848)	
3030246	GEN PUR - Interest Earned - Municipal Funds	(150,000)	(150,000)	(28,266)	(25,000)	13%	(150,000)	(121,734)	
	<b>TOTAL</b>	<b>(16,003,244)</b>	<b>(16,003,244)</b>	<b>(15,902,056)</b>	<b>(16,006,292)</b>		<b>(16,003,244)</b>	<b>(101,188)</b>	
<b>SCHEDULE 4 - GOVERNANCE</b>									
<u>MEMBERS OF COUNCIL - OPERATING EXPENDITURE</u>									
2040104	MEMBERS - Training & Development	55,000	55,000	4,607	0		55,000	50,393	
2040109	MEMBERS - Members Travel and Accommodation	4,230	4,230	0	0		4,230	4,230	
2040111	MEMBERS - Mayors/Presidents Allowance	19,035	19,035	0	0		19,035	19,035	
2040112	MEMBERS - Deputy Mayors/Presidents Allowance	4,759	4,759	0	0		4,759	4,759	
2040113	MEMBERS - Members Sitting Fees	146,349	146,349	0	0		146,349	146,349	
2040114	MEMBERS - Communications Allowance	20,300	20,300	0	0		20,300	20,300	
2040116	MEMBERS - Election Expenses	100,000	100,000	0	0		100,000	100,000	
2040129	MEMBERS - Donations to Community Groups	10,000	10,000	1,200	1,666	-28%	10,000	8,800	
2040130	MEMBERS - Insurance Expenses	16,157	16,157	7,148	8,078	-12%	16,157	9,009	
2040187	MEMBERS - Other Expenses	61,000	61,000	0	0		61,000	61,000	Councillor budget requests
2040199	MEMBERS - Administration Allocated	666,386	666,386	12,760	111,064	-89%	666,386	653,626	
<u>MEMBERS OF COUNCIL - OPERATING INCOME</u>									
3040100	MEMBERS - Contributions & Donations	0	0	(1,033)	0		0	1,033	Recoup of fees
3040135	MEMBERS - Other Income	0	0	0	0		0	0	
<u>MEMBERS - CAPITAL ITEMS</u>									

Acct No.	Account Description	2023/24 Annual	2023/24 Amended	31 Aug 2023 Year To Date	31 Aug 2023 Year To Date	Variances Budget to	30 Jun 2024 Forecast	Remaining
		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
4040120	MEMBERS - Furniture & Equipment (Capital)	0	0	0	0		0	0
	<b>GOVERNANCE GENERAL - OPERATING EXPENDITURE</b>							
2040200	OTH GOV - Employee Costs	349,567	349,567	51,371	57,634	-11%	349,567	298,196
2040203	OTH GOV - Uniforms	1,500	1,500	0	250		1,500	1,500
2040208	OTH GOV - Other Employee Expenses	24,494	24,494	0	3,768		24,494	24,494
2040211	OTH GOV - Civic Functions, Refreshments &	12,404	12,404	818	2,066	-60%	12,404	11,586
2040212	OTH GOV - Public Relations Expense	5,100	5,100	0	850		5,100	5,100
2040251	OTH GOV - Consultancy - Strategic	20,000	20,000	352	0		20,000	19,648
2040284	OTH GOV - Audit Fees	91,122	91,122	0	15,186		91,122	91,122
2040287	OTH GOV - Other Expenses	3,060	3,060	50	510	-90%	3,060	3,010
	<b>GOVERNANCE GENERAL - OPERATING INCOME</b>							
3040220	OTH GOV - Fees & Charges	(350)	(350)	0	(58)		(350)	(350)
	<b>TOTAL</b>	<b>1,610,113</b>	<b>1,610,113</b>	<b>77,274</b>	<b>201,014</b>		<b>1,610,113</b>	<b>1,532,839</b>
	<b>SCHEDULE 5 - LAW ORDER &amp; PUBLIC SAFETY</b>							
	<b>FIRE PREVENTION - OPERATING EXPENDITURE</b>							
2050100	FIRE - Employee Costs	122,323	122,323	14,597	20,165	-28%	122,323	107,726
2050103	FIRE - Uniforms	300	300	0	50		300	300
2050106	FIRE - Fringe Benefits Tax (FBT)	3,627	3,627	0	0		3,627	3,627
2050107	FIRE - Protective Clothing	1,000	1,000	0	166		1,000	1,000
2050108	FIRE - Other Employee Expenses	8,569	8,569	1,764	1,318	34%	8,569	6,805
2050110	FIRE - Motor Vehicle Expenses	9,500	9,500	614	1,582	-61%	9,500	8,886
2050112	FIRE - Fire Prevention/Burning/Control	39,504	39,504	14	6,578	-100%	39,504	39,490
2050113	FIRE - Fire Prevention and Planning	0	0	13,787	0		0	(13,787)
2050115	FIRE - Printing and Stationery	1,020	1,020	0	170		1,020	1,020
2050120	FIRE - Communication Expenses	1,445	1,445	0	240		1,445	1,445
2050130	FIRE - Insurance Expenses	0	0	682	0		0	(682) Journal required
2050140	FIRE - Advertising & Promotion	510	510	0	84		510	510
2050165	FIRE - Maintenance/Operations	8,398	8,398	0	1,398		8,398	8,398
2050170	FIRE - Loan Interest Repayments	32,067	32,067	0	0		32,067	32,067
2050185	FIRE - Legal Expenses	0	0	0	0		0	0
2050187	FIRE - Other Expenses	3,207	3,207	1,741	502	247%	3,207	1,466
2050192	FIRE - Depreciation	108,414	108,414	0	18,068		108,414	108,414
2050199	FIRE - Administration Allocated	125,469	125,469	7,679	20,910	-63%	125,469	117,790
2050191	FIRE - Loss on Disposal of Assets	65,000	65,000	0	10,832		65,000	65,000
	<b>FIRE PREVENTION - OPERATING INCOME</b>							
3050100	FIRE - Contributions and Donations	0	0	0	0		0	0
3050101	FIRE - Reimbursements	(1,122)	(1,122)	(145)	(186)	-22%	(1,122)	(977)
3050110	FIRE - Grants	(340,670)	(340,670)	(178,175)	0		(340,670)	(162,495)
3050120	FIRE - Charges - Fire Prevention	0	0	0	0		0	0
3050130	FIRE - Self Supporting Loan Interest Received	(140,713)	(140,713)	0	0		(140,713)	(140,713)
3050135	FIRE - Other Income	(1,715)	(1,715)	0	(284)		(1,715)	(1,715)
3050140	FIRE - Fines & Penalties	(7,140)	(7,140)	(662)	(1,190)	-44%	(7,140)	(6,478)
3050190	FIRE - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>FIRE PREVENTION - CAPITAL ITEMS</b>							
4050114	FIRE - Buildings Non Specialised (Capital)	1,564,600	1,564,600	308,892	260,766	18%	1,564,600	1,255,708
4050130	FIRE - Plant & Equipment (Capital)	0	0	0	0		0	0
5050150	FIRE - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>ANIMAL CONTROL - OPERATING EXPENDITURE</b>							
2050200	ANIMAL - Employee Costs	219,013	219,013	40,101	36,136	11%	219,013	178,912

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		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2050206	ANIMAL - Fringe Benefits Tax (FBT)	3,695	3,695	0	0		3,695	3,695
2050207	ANIMAL - Protective Clothing	6,667	6,667	663	1,110	-40%	6,667	6,004
2050208	ANIMAL - Other Employee Expenses	15,507	15,507	2,900	2,384	22%	15,507	12,607
2050210	ANIMAL - Motor Vehicle Expenses	42,870	42,870	1,636	7,144	-77%	42,870	41,234
2050212	ANIMAL - Animal Destruction	2,285	2,285	0	380		2,285	2,285
2050215	ANIMAL - Printing and Stationery	272	272	0	44		272	272
2050220	ANIMAL - Communication Expenses	1,839	1,839	49	306	-84%	1,839	1,790
2050250	ANIMAL - Contract Services	8,500	8,500	0	1,416		8,500	8,500
2050265	ANIMAL - Maintenance/Operations	5,000	5,000	0	832		5,000	5,000
2050285	ANIMAL - Legal Expenses	153	153	0	24		153	153
2050286	ANIMAL - Expensed Minor Asset Purchases	3,529	3,529	0	588		3,529	3,529
2050287	ANIMAL - Other Expenses	9,301	9,301	125	1,548	-92%	9,301	9,176
2050288	ANIMAL - Animal Pound Operations	1,946	1,946	295	554	-47%	1,946	1,651
2050289	ANIMAL - Animal Pound Maintenance	3,579	3,579	0	582		3,579	3,579
2050292	ANIMAL - Depreciation	5,404	5,404	0	900		5,404	5,404
2050299	ANIMAL - Administration Allocated	74,651	74,651	10,181	12,440	-18%	74,651	64,470
	<b>ANIMAL CONTROL - OPERATING INCOME</b>							
3050201	ANIMAL - Reimbursements	(102)	(102)	0	(16)		(102)	(102)
3050220	ANIMAL - Pound Fees	(2,683)	(2,683)	(136)	(446)	-69%	(2,683)	(2,547)
3050221	ANIMAL - Animal Registration Fees	(61,037)	(61,037)	(5,353)	(5,493)		(61,037)	(55,685)
3050234	ANIMAL - Other Fees & Charges	(1,471)	(1,471)	(868)	(244)	256%	(1,471)	(603)
3050240	ANIMAL - Fines & Penalties	(6,325)	(6,325)	(500)	(1,054)	-53%	(6,325)	(5,825)
	<b>ANIMAL CONTROL - CAPITAL ITEMS</b>							
4050214	ANIMAL - Buildings Non Specialised (Capital)	0	0	0	0		0	0
4050230	ANIMAL - Plant & Equipment (Capital)	0	0	0	0		0	0
	<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY - OPERATING EXPENDITURE</b>							
2050300	OLOPS - Employee Costs	322,331	322,331	41,467	53,171	-22%	322,331	280,864
2050304	OLOPS - Training & Development	0	0	0	0		0	0
2050308	OLOPS - Other Employee Expenses	22,758	22,758	3,248	3,500		22,758	19,510
2050310	OLOPS - Motor Vehicle Expenses	42,870	42,870	1,636	7,144	-77%	42,870	41,234
2050314	OLOPS - Crime Prevention Strategies	16,254	16,254	77	208	-63%	16,254	16,177
2050315	OLOPS - Printing and Stationery	500	500	0	82		500	500
2050320	OLOPS - Communication Expenses	1,434	1,434	303	238	28%	1,434	1,131
2050350	OLOPS - Contract Services	0	0	0	0		0	0
2050353	OLOPS - Impounded Vehicle Expenses	3,121	3,121	0	520		3,121	3,121
2050385	OLOPS - Legal Expenses	3,060	3,060	914	510	79%	3,060	2,147
2050386	OLOPS - Expensed Minor Asset Purchases	0	0	0	0		0	0
2050387	OLOPS - Other Expenses	3,191	3,191	110	532	-79%	3,191	3,081
2050391	OLOPS - Loss on Disposal of Assets	0	0	0	0		0	0
2050399	OLOPS - Administration Allocated	114,576	114,576	14,818	19,096	-22%	114,576	99,758
	<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY - OPERATING INCOME</b>							
3050301	OLOPS - Reimbursements	(9,996)	(9,996)	0	(1,666)		(9,996)	(9,996)
3050310	OLOPS - Grants	(7,500)	(7,500)	0	0		(7,500)	(7,500)
3050320	OLOPS - Fees & Charges	(40)	(40)	0	(6)		(40)	(40)
3050335	OLOPS - Other Income	(10,306)	(10,306)	(412)	(1,716)	-76%	(10,306)	(9,894)
3050340	OLOPS - Impounded Vehicles Fees	(1,020)	(1,020)	0	(170)		(1,020)	(1,020)
3050390	OLOPS - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>EMERGENCY SERVICES LEVY-BUSH FIRE BRIGADE - OPERATING EXPENDITURE</b>							
2050507	ESL BFB - Clothing & Accessories	26,020	26,020	503	4,336	-88%	26,020	25,517
2050530	ESL BFB - Insurance Expenses	31,212	31,212	13,045	15,606	-16%	31,212	18,167
2050565	ESL BFB - Maintenance Plant & Equipment	2,900	2,900	0	482		2,900	2,900
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	35,060	35,060	5,797	5,842		35,060	29,263
2050569	ESL BFB - Plant & Equipment \$1,500 to \$5,000 per	0	0	0	0		0	0
2050586	ESL BFB - Plant & Equipment < \$1,500 per item	0	0	0	0		0	0

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		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2050587	ESL BFB - Other Goods and Services	8,000	8,000	3,186	1,330	140%	8,000	4,814
2050588	ESL BFB - Utilities, Rates & Taxes	5,000	5,000	134	832	-84%	5,000	4,866
2050589	ESL BFB - Maintenance Land & Buildings	1,160	1,160	0	192		1,160	1,160
	<b>EMERGENCY SERVICES LEVY-BUSH FIRE BRIGADES - OPERATING INCOME</b>							
3050502	ESL BFB - Admin Fee/Commission	(7,924)	(7,924)	0	0		(7,924)	(7,924)
3050510	ESL BFB - Operating Grant	(108,000)	(108,000)	(19,439)	(27,000)	-28%	(108,000)	(88,561)
3050515	ESL BFB - Capital Grant	(795,855)	(795,855)	0	0		(795,855)	(795,855)
	<b>EMERGENCY SERVICES LEVY - CAPITAL ITEMS</b>							
4050514	ESL BFB - Buildings Non Specialised (Capital)	0	0	0	0		0	0
4050530	ESL BFB - Plant & Equipment (Capital)	795,855	795,855	0	132,642		795,855	795,855
	<b>EMERGENCY MANAGEMENT CESM/BRMC- OPERATING EXPENDITURE</b>							
2050700	EM MGMT - Employee Costs	111,959	111,959	37,591	18,471	104%	111,959	74,368
2050704	EM MGMT - Training & Development	1,530	1,530	0	254		1,530	1,530
2050706	EM MGMT - Fringe Benefits Tax (FBT)	3,627	3,627	0	0		3,627	3,627
2050707	EM MGMT - Protective Clothing	1,836	1,836	0	306		1,836	1,836
2050708	EM MGMT - Other Employee Expenses	7,311	7,311	0	1,124		7,311	7,311
2050709	EM MGMT - Travel & Accommodation	4,081	4,081	0	626		4,081	4,081
2050710	EM MGMT - Motor Vehicle Expenses	22,845	22,845	0	3,806		22,845	22,845
2050720	EM MGMT - Communication Expenses	1,836	1,836	0	306		1,836	1,836
2050765	EM MGMT - Maintenance/Operations	450,000	450,000	0	75,000		450,000	450,000
2050787	EM MGMT - Other Expenses	0	0	0	0		0	0
	<b>EMERGENCY MANAGEMENT CESM/BRMC- OPERATING INCOME</b>							
3050700	EM MGMT - Contributions & Donations	(522,345)	(522,345)	0	(147,345)		(522,345)	(522,345)
3050710	EM MGMT - Grants	(46,508)	(46,508)	0	(46,508)		(46,508)	(46,508)
	<b>TOTAL</b>	<b>2,467,019</b>	<b>2,467,019</b>	<b>322,859</b>	<b>522,049</b>		<b>2,467,019</b>	<b>2,144,160</b>
	<b>SCHEDULE 7 - HEALTH</b>							
	<b>MATERNAL AND INFANT HEALTH - OPERATING EXPENDITURE</b>							
2070189	MATERNAL - Building Maintenance	0	0	0	0		0	0
2070192	MATERNAL - Depreciation	0	0	0	0		0	0
2070199	MATERNAL - Administration Allocated	2,322	2,322	83	386	-78%	2,322	2,239
	<b>MATERNAL AND INFANT HEALTH - OPERATING INCOME</b>							
3070101	MATERNAL - Reimbursements	0	0	0	0		0	0
3070120	MATERNAL - Fees & Charges	(6,523)	(6,523)	(1,087)	(1,086)		(6,523)	(5,436)
	<b>MATERNAL AND INFANT HEALTH - CAPITAL ITEMS</b>							
4070114	MATERNAL - Buildings Non Specialised (Capital)	0	0	0	0		0	0
	<b>HEALTH INSPECTION AND ADMINISTRATION - OPERATING EXPENDITURE</b>							
2070400	HEALTH - Employee Costs	397,385	397,385	41,176	65,521	-37%	397,385	356,209
2070403	HEALTH - Uniforms	1,500	1,500	0	250		1,500	1,500
2070404	HEALTH - Training & Development	0	0	873	0		0	(873) Journal to subscriptions
2070406	HEALTH - Fringe Benefits Tax (FBT)	14,014	14,014	0	0		14,014	14,014
2070407	HEALTH - Protective Clothing	510	510	0	84		510	510
2070408	HEALTH - Other Employee Expenses	27,857	27,857	3,668	4,284	-14%	27,857	24,189
2070410	HEALTH - Motor Vehicle Expenses	15,530	15,530	884	2,588	-66%	15,530	14,646
2070412	HEALTH - Analytical Expenses	5,900	5,900	4,074	982	315%	5,900	1,826
2070420	HEALTH - Communication Expenses	1,034	1,034	36	172	-79%	1,034	998
2070441	HEALTH - Subscriptions & Memberships	1,964	1,964	905	326	177%	1,964	1,059
2070450	HEALTH - Contract Services	0	0	0	0		0	0
2070452	HEALTH - Consultants	10,784	10,784	0	130		10,784	10,784

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		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2070485	HEALTH - Legal Expenses	0	0	0	0		0	0
2070486	HEALTH - Expensed Minor Asset Purchases	11,659	11,659	0	0		11,659	11,659
2070487	HEALTH - Other Expenses	0	0	0	0		0	0
2070491	HEALTH - Loss on Disposal of Assets	0	0	0	0		0	0
2070492	HEALTH - Depreciation	1,028	1,028	0	170		1,028	1,028
2070499	HEALTH - Administration Allocated	86,706	86,706	13,669	14,450		86,706	73,037
	<b>HEALTH INSPECTION AND ADMINISTRATION - OPERATING INCOME</b>							
3070421	HEALTH - Health Regulatory Licenses	(25,046)	(25,046)	(378)	(2,504)	-85%	(25,046)	(24,668)
3070440	HEALTH - Health Regulatory Fines & Penalties	0	0	0	0		0	0
3070490	HEALTH - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>HEALTH INSPECTION AND ADMINISTRATION - CAPITAL ITEMS</b>							
4070420	HEALTH - Furniture & Equipment (Capital)	16,338	16,338	0	2,722		16,338	16,338
4070430	HEALTH - Plant & Equipment (Capital)	0	0	0	0		0	0
5070450	HEALTH - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>PREVENTATIVE SERVICES - PEST CONTROL - OPERATING EXPENDITURE</b>							
2070500	PEST - Employee Costs	20,058	20,058	265	3,305	-92%	20,058	19,793
2070508	PEST - Other Employee Expenses	1,405	1,405	0	216		1,405	1,405
2070510	PEST - Motor Vehicle Expenses	20,000	20,000	0	3,332		20,000	20,000
2070541	PEST - Subscriptions & Memberships	200	200	0	32		200	200
2070553	PEST - Pest Control Programs	50,419	50,419	7,281	5,766	26%	50,419	43,138
2070599	PEST - Administration Allocated	13,880	13,880	1,696	2,312	-27%	13,880	12,184
	<b>PREVENTATIVE SERVICES - PEST CONTROL - OPERATING INCOME</b>							
3070500	PEST - Contributions & Donations	0	0	0	0		0	0
	<b>PREVENTATIVE SERVICES - PEST CONTROL - CAPITAL ITEMS</b>							
4070530	PEST - Plant & Equipment (Capital)	0	0	0	0		0	0
	<b>TOTAL</b>	<b>668,924</b>	<b>668,924</b>	<b>73,145</b>	<b>103,438</b>	<b>-29%</b>	<b>668,924</b>	<b>595,779</b>
	<b>SCHEDULE 8 - EDUCATION AND WELFARE</b>							
	<b>CARE FAMILIES AND CHILDREN - OPERATING EXPENDITURE</b>							
2080335	FAMILIES - Playgroup	0	0	0	0		0	0
2080387	FAMILIES - Other Expenses	8,130	8,130	0	0		8,130	8,130
2080389	FAMILIES - Building Maintenance	0	0	0	0		0	0
	<b>SENIOR CITIZENS - OPERATING EXPENDITURE</b>							
2080400	SENIORS - Employee Costs	18,844	18,844	249	3,107	-92%	18,844	18,595
2080408	SENIORS - Other Employee Expenses	1,323	1,323	0	202		1,323	1,323
2080487	SENIORS - Other Expenses	16,000	16,000	0	2,666		16,000	16,000
2080488	SENIORS - Building Operations	4,664	4,664	1,024	1,120		4,664	3,640
2080489	SENIORS - Building Maintenance	18,995	18,995	6,334	3,032	109%	18,995	12,661
2080491	SENIORS - Loss on Disposal of Assets	0	0	0	0		0	0
2080492	SENIORS - Depreciation	5,594	5,594	0	932		5,594	5,594
2080499	SENIORS - Administration Allocated	28,755	28,755	608	4,792	-87%	28,755	28,147
	<b>SENIOR CITIZENS - OPERATING INCOME</b>							
3080401	SENIORS - Reimbursements	0	0	0	0		0	0
3080410	SENIORS - Grant Funding	(2,500)	(2,500)	0	(416)		(2,500)	(2,500)
3080420	SENIORS - Fees & Charges	0	0	0	0		0	0
3080435	SENIORS - Other Income	(5,000)	(5,000)	(6,909)	(832)	730%	(5,000)	1,909
3080490	SENIORS - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>SENIOR CITIZENS - CAPITAL ITEMS</b>							
4080414	SENIORS - Buildings Non Specialised (Capital)	0	0	0	0		0	0



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5080450	SENIORS - Proceeds on Disposal of Assets	0	0	0	0		0	0	
	<u>PRE-SCHOOLS - OPERATING EXPENDITURE</u>								
2080188	PRE-SCHOOL - Building Operations	20,133	20,133	2,994	3,860	-22%	20,133	17,139	
2080189	PRE-SCHOOL - Building Maintenance	31,454	31,454	2,752	5,010	-45%	31,454	28,702	
2080192	PRE-SCHOOL - Depreciation	11,363	11,363	0	1,892		11,363		
2080199	PRE-SCHOOL - Administration Allocated	10,672	10,672	481	1,778	-73%	10,672	10,191	
	<u>PRE-SCHOOLS - OPERATING INCOME</u>								
3080110	PRE-SCHOOL - Grant Funding	0	0	0	0		0	0	
3080120	PRE-SCHOOL - Fees & Charges	(9,675)	(9,675)	0	(1,612)		(9,675)	(9,675)	
	<u>PRESCHOOLS - CAPITAL ITEMS</u>								
4080114	PRE-SCHOOL - Buildings Non Specialised (Capital)	5,000	5,000	0	832		5,000	5,000	
	<u>OTHER EDUCATION - OPERATING EXPENDITURE</u>								
2080253	OTHER ED - Scholarships and Awards	0	0	0	0		0	0	Using the budget from 2080287
2080265	OTHER ED - Maintenance/Operations	0	0	0	0		0	0	
2080287	OTHER ED - Other Expenses	19,100	19,100	0	0		19,100	19,100	
2080299	OTHER ED - Administration Allocated	20,018	20,018	392	3,336	-88%	20,018	19,626	
	<u>OTHER WELFARE - OPERATING EXPENDITURE</u>								
2080700	WELFARE - Employee Costs	81,274	81,274	18,593	13,402	39%	81,274	62,681	
2080708	WELFARE - Other Employee Expenses	5,716	5,716	0	952		5,716	5,716	
2080711	WELFARE - Disability Access Inclusion Plan (DAIP)	1,475	1,475	48	244	-80%	1,475	1,427	
2080712	WELFARE - Youth Services	51,100	51,100	5,984	8,514	-30%	51,100	45,116	
2080799	WELFARE - Administration Allocated	49,214	49,214	5,421	8,202	-34%	49,214	43,793	
	<u>OTHER WELFARE - OPERATING INCOME</u>								
3080700	WELFARE - Contributions & Donations	(15,000)	(15,000)	0	(2,500)		(15,000)	(15,000)	
3080701	WELFARE - Reimbursements	0	0	0	0		0	0	
3080735	WELFARE - Other Income	(9,195)	(9,195)	(1,766)	(1,532)	15%	(9,195)	(7,429)	
	<b>TOTAL</b>	<b>367,454</b>	<b>367,454</b>	<b>36,205</b>	<b>56,981</b>	<b>-36%</b>	<b>367,454</b>	<b>331,249</b>	
	<b>SCHEDULE 10 - COMMUNITY AMENITIES</b>								
	<u>SANITATION - GENERAL - OPERATING EXPENDITURE</u>								
2100100	SAN - Employee Costs	72,214	72,214	7,216	11,905	-39%	72,214	64,998	
2100103	SAN - Uniforms	300	300	0	50		300	300	
2100108	SAN - Other Employee Expenses	5,059	5,059	0	778		5,059	5,059	
2100111	SAN - Waste Collection	772,989	772,989	0	128,832		772,989	772,989	
2100112	SAN - Waste Disposal	723,781	723,781	12,226	120,630	-90%	723,781	711,555	
2100113	SAN - Waste Recycling	286,846	286,846	0	47,806		286,846	286,846	
2100114	SAN - Regional Waste	386,131	386,131	0	64,354		386,131	386,131	
2100118	SAN - Purchase of Bins (Sulo and Other)	65,000	65,000	0	10,832		65,000	65,000	
2100120	SAN - Communication Expenses	452	452	36	74	-51%	452	416	
2100150	SAN - Contract Services	173,181	173,181	109,566	3,462	3065%	173,181	63,615	
2100152	SAN - Consultants	197,630	197,630	0	0		197,630	197,630	
2100153	SAN - Education Programs	76,540	76,540	1,800	12,756	-86%	76,540	74,740	
2100165	SAN - Maintenance/Operations	0	0	0	0		0	0	
2100187	SAN - Other Expenses	61,128	61,128	0	0		61,128	61,128	
2100117	SAN - General Tip Maintenance	189,055	189,055	52,468	29,082	80%	189,055	136,587	
2100188	SAN - Building Operations	390,526	390,526	678	61,813	-99%	390,526	389,848	
2100189	SAN - Building Maintenance	3,777	3,777	1,943	612	218%	3,777	1,834	
2100192	SAN - Depreciation	9,878	9,878	0	1,646		9,878	9,878	

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		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2100199	SAN - Administration Allocated	788,924	788,924	16,173	131,486	-88%	788,924	772,751
	<b>SANITATION - GENERAL - OPERATING INCOME</b>							
3100101	SAN - Reimbursements	(1,400)	(1,400)	0	(232)		(1,400)	(1,400)
3100110	SAN - Grants	0	0	0	0		0	0
3100120	SAN - Domestic Refuse Collection Charges	(2,594,316)	(2,594,316)	(2,578,102)	(2,594,316)		(3,280,981)	(702,880)
3100125	SAN - Domestic Recycling Service	(1,683)	(1,683)	(750)	(280)	168%	(1,683)	(933)
3100127	SAN - Domestic Additional Pick Up	(33,635)	(33,635)	(32,970)	(33,635)		(38,294)	(5,324)
3100130	SAN - Waste Management Fee	(708,400)	(708,400)	(705,300)	(708,400)		(960,704)	(255,404)
3100131	SAN - Domestic Tipping Fees	(55,977)	(55,977)	0	(9,328)		(55,977)	(55,977)
	<b>SANITATION - GENERAL - CAPITAL ITEMS</b>							
4100114	SAN - Buildings Non Specialised (Capital)	0	0	0	0		0	0
4100130	SAN - Plant & Equipment (Capital)	0	0	0	0		0	0
5100150	SAN - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>OTHER SANITATION - OPERATING EXPENDITURE</b>							
2100211	SAN OTH - Waste Collection	0	0	0	0		0	0
2100212	SAN OTH - Waste Disposal	13,520	13,520	0	2,252		13,520	13,520
2100214	SAN OTH - Purchase of Street Bins	0	0	0	0		0	0
2100231	SAN OTH - Litter Control	1,892	1,892	0	294		1,892	1,892
2100265	SAN OTH - Maintenance/Operations	0	0	0	0		0	0
	<b>OTHER SANITATION - OPERATING INCOME</b>							
3100240	SAN OTH - Fines & Penalties	(51)	(51)	0	(8)		(51)	(51)
	<b>SEWERAGE OPERATING EXPENDITURE</b>							
2100300	SEW - Employee Costs	4,227	4,227	541	695	-22%	4,227	3,686
2100308	SEW - Other Employee Expenses	296	296	0	44		296	296
	<b>SEWERAGE OPERATING INCOME</b>							
3100321	SEW - Septic Tank Inspection Fees	(8,320)	(8,320)	(1,652)	(1,386)	19%	(8,320)	(6,668)
	<b>PROTECTION OF ENVIRONMENT - OPERATING EXPENDITURE</b>							
2100500	ENVIRON - Employee Costs	83,528	83,528	15,228	13,779	11%	83,528	68,301
2100503	ENVIRON - Uniforms	300	300	0	50		300	300
2100507	ENVIRON - Protective Clothing	200	200	0	32		200	200
2100508	ENVIRON - Other Employee Expenses	5,905	5,905	0	908		5,905	5,905
2100546	ENVIRON - Projects	0	0	0	0		0	0
2100555	ENVIRON - Environmental Allocation to Groups	7,000	7,000	0	1,166		7,000	7,000
2100557	ENVIRON - Coastal Hazard Risk Management Plan	13,956	13,956	0	0		13,956	13,956
2100559	ENVIRON - Pest Eradication	0	0	0	0		0	0
2100565	ENVIRON - Maintenance/Operations	0	0	55	0		0	(55)
2100599	ENVIRON - Administration Allocated	73,656	73,656	10,314	12,276	-16%	73,656	63,342
	<b>PROTECTION OF ENVIRONMENT - OPERATING INCOME</b>							
3100510	ENVIRON - Grants	0	0	0	0		0	0
	<b>TOWN PLANNING AND REGIONAL DEVELOPMENT - OPERATING EXPENDITURE</b>							
2100600	PLAN - Employee Costs	708,411	708,411	105,452	116,804		708,411	602,959
2100603	PLAN - Uniforms	2,400	2,400	0	400		2,400	2,400
2100606	PLAN - Fringe Benefits Tax (FBT)	8,924	8,924	0	0		8,924	8,924
2100608	PLAN - Other Employee Expenses	49,646	49,646	13,081	7,636	71%	49,646	36,565
2100609	PLAN - Travel & Accommodation	0	0	0	0		0	0
2100610	PLAN - Motor Vehicle Expenses	6,300	6,300	322	1,050	-69%	6,300	5,978
2100620	PLAN - Communication Expenses	593	593	38	98	-61%	593	555
2100640	PLAN - Advertising & Promotion	1,530	1,530	6,822	254	2586%	1,530	(5,292)
2100641	PLAN - Subscriptions & Memberships	0	0	0	0		0	0
2100650	PLAN - Contract Services	115,000	115,000	29,734	0		115,000	85,266

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2100652	PLAN - Consultants	10,000	10,000	1,255	0		10,000	8,745
2100653	PLAN - Scheme Amendments	190,000	190,000	11,340			190,000	178,660
2100685	PLAN - Legal Expenses	120,000	120,000	0	0		120,000	120,000
2100687	PLAN - Other Expenses	0	0	0	0		0	0
2100699	PLAN - Administration Allocated	280,965	280,965	36,174	46,826	-23%	280,965	244,791
	<b>TOWN PLANNING AND REGIONAL DEVELOPMENT - OPERATING INCOME</b>							
3100601	PLAN - Reimbursements	(306)	(306)	0	(50)		(306)	(306)
3100620	PLAN - Planning Application Fees	(161,200)	(161,200)	(32,743)	(26,866)	22%	(161,200)	(128,457)
3100635	PLAN - Other Income	(3,226)	(3,226)	(548)	(536)		(3,226)	(2,678)
3100690	PLAN - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>TOWN PLANNING AND REGIONAL DEVELOPMENT - CAPITAL ITEMS</b>							
4100630	PLAN - Plant & Equipment (Capital)	0	0	0	0		0	0
5100650	PLAN - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>OTHER COMMUNITY AMENITIES - OPERATING EXPENDITURE</b>							
2100715	COM AMEN - Printing and Stationery	3,121	3,121	0	520		3,121	3,121
2100750	COM AMEN - Contract Services	30,000	30,000	0	0		30,000	30,000
2100766	COM AMEN - Cemetery Maintenance/Operations	58,881	58,881	7,578	9,310	-19%	58,881	51,303
2100788	COM AMEN - Public Conveniences Operations	0	0	92	0		0	(92)
2100789	COM AMEN - Public Conveniences Maintenance	2,063	2,063	0	342		2,063	2,063
2100792	COM AMEN - Depreciation	6,171	6,171	0	1,028		6,171	6,171
2100799	COM AMEN - Administration Allocated	24,552	24,552	966	4,092	-76%	24,552	23,586
	<b>OTHER COMMUNITY AMENITIES - OPERATING INCOME</b>							
3100700	COM AMEN - Contributions & Donations	0	0	0	0		0	0
3100720	COM AMEN - Cemetery Fees (Burial)	(9,063)	(9,063)	(2,500)	(1,510)	66%	(9,063)	(6,563)
3100722	COM AMEN - Cemetery Fees (Monuments)	0	0	(136)	0		0	136
	<b>OTHER COMMUNITY AMENITIES - CAPITAL EXPENDITURE</b>							
4100790	COM AMEN - Infrastructure Other (Capital)	0	0	0	0		0	0
	<b>TOTAL</b>	<b>2,448,871</b>	<b>2,448,871</b>	<b>(2,913,603)</b>	<b>(2,530,573)</b>	<b>15%</b>	<b>1,505,243</b>	<b>4,418,846</b>
	<b>SCHEDULE 11 - RECREATION &amp; CULTURE</b>							
	<b>PUBLIC HALLS, CIVIC CENTRES - OPERATING EXPENDITURE</b>							
2110170	HALLS - Loan Interest Repayments	25,018	25,018	4,926	0		25,018	20,092
2110188	HALLS - Town Halls and Public Bldg Operations	369,900	369,900	36,551	72,850	-50%	369,900	333,349
2110189	HALLS - Town Halls and Public Bldg Maintenance	152,559	152,559	31,144	24,966	25%	152,559	121,415
2110191	HALLS - Loss on Disposal of Assets	0	0	0	0		0	0
2110192	HALLS - Depreciation	198,723	198,723	0	33,120		198,723	198,723
2110199	HALLS - Administration Allocated	187,236	187,236	7,117	31,206	-77%	187,236	180,119
	<b>PUBLIC HALLS &amp; CIVIC CENTRES - OPERATING INCOME</b>							
3110100	HALLS - Contributions & Donations	0	0	0	0		0	0
3110121	HALLS - Local Hall Hire	(50,517)	(50,517)	(13,818)	(6,940)	99%	(50,517)	(36,699)
3110125	HALLS - Lease/Rental Income	(50)	(50)	0	0		(50)	(50)
3110135	HALLS - Other Income	0	0	0	0		0	0
	<b>PUBLIC HALLS &amp; CIVIC CENTRES - CAPITAL ITEMS</b>							
4110114	HALLS - Buildings Non Specialised (Capital)	223,160	223,160	0	37,192		223,160	223,160
4110120	HALLS - Furniture & Equipment (Capital)	0	0	0	0		0	0
5110150	HALLS - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>SWIMMING AREAS &amp; BEACHES - OPERATING EXPENDITURE</b>							
2110266	SWIM AREAS - Beaches & Foreshore Operations/	15,327	15,327	4,634	931	398%	15,327	10,693
	<b>OTHER RECREATION &amp; SPORT - OPERATING EXPENDITURE</b>							

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		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2110311	REC - DLGSCI Funded Programs	0	0	0	0		0	0
2110312	REC - Programs, Projects and Activities	0	0	0	0		0	0
2110350	REC - Contract Services	147,500	147,500	0	0		147,500	147,500
2110352	REC - Consultants	85,000	85,000	0	0		85,000	85,000
2110360	REC - Recreation Grounds Maintenance/Operation	0	0	0	0		0	0
2110364	REC - Trails & Tracks Maintenance/Operations	0	0	0	0		0	0
2110365	REC - Parks & Gardens Maintenance/Operations	2,793,161	2,793,161	174,858	444,356	-61%	2,793,161	2,618,303
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Op	6,286	6,286	117	998	-88%	6,286	6,169
2110370	REC - Loan Interest Repayments	40,491	40,491	0	0		40,491	40,491
2110386	REC - Expensed Minor Asset Purchases	0	0	0	0		0	0
2110388	REC - Building Operations	330,959	330,959	16,416	64,520	-75%	330,959	314,543
2110389	REC - Building Maintenance	151,256	151,256	52,480	24,450	115%	151,256	98,776
2110391	REC - Loss on Disposal of Assets	0	0	0	0		0	0
2110392	REC - Depreciation	788,556	788,556	0	131,426		788,556	788,556
2110399	REC - Administration Allocated	1,237,163	1,237,163	30,716	206,192	-85%	1,237,163	1,206,447
	<b>OTHER RECREATION &amp; SPORT - OPERATING INCOME</b>							
3110301	REC - Reimbursements - Other Recreation	(78,164)	(78,164)	0	(3,913)		(78,164)	(78,164)
3110310	REC - Grants	(1,187,509)	(1,187,509)	0	0		(1,187,509)	(1,187,509)
3110311	REC - Grants - DLGSCI	0	0	0	0		0	0
3110312	REC - Grants - Other Programs	(21,667)	(21,667)	0	0		(21,667)	(21,667)
3110320	REC - Fees & Charges	(425)	(425)	0	(70)		(425)	(425)
3110321	REC - Kiosk Income	0	0	0	0		0	0
3110323	REC - Annual Sporting Group Hire	(3,636)	(3,636)	0	0		(3,636)	(3,636)
3110325	REC - Sport Leases and Rentals	(6,706)	(6,706)	0	0		(6,706)	(6,706)
3110390	REC - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>OTHER RECREATION &amp; SPORT - CAPITAL ITEMS</b>							
4110314	REC - Buildings Non Specialised (Capital)	1,270,591	1,270,591	0	211,764		1,270,591	1,270,591
4110330	REC - Plant & Equipment (Capital)	0	0	0	0		0	0
4110370	REC - Infrastructure Parks & Gardens (Capital)	1,077,130	1,077,130	10,813	179,510	-94%	1,077,130	1,066,317
4110390	REC - Infrastructure Other (Capital)	0	0	0	0		0	0
5110350	REC - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>LIBRARIES - OPERATING EXPENDITURE</b>							
2110500	LIBRARY - Employee Costs	834,257	834,257	105,645	137,556	-23%	834,257	728,612
2110503	LIBRARY - Uniforms	3,150	3,150	0	524		3,150	3,150
2110504	LIBRARY - Training & Development	0	0	0	0		0	0
2110506	LIBRARY - Fringe Benefits Tax (FBT)	9,494	9,494	0	0		9,494	9,494
2110508	LIBRARY - Other Employee Expenses	58,471	58,471	6,549	8,994	-27%	58,471	51,922
2110510	LIBRARY - Motor Vehicle Expenses	0	0	0	0		0	0
2110511	LIBRARY - Office Equipment Maintenance	510	510	0	84		510	510
2110512	LIBRARY - Book Purchases	2,550	2,550	1,106	424	161%	2,550	1,444
2110513	LIBRARY - Lost Books	909	909	0	150		909	909
2110514	LIBRARY - Local History	4,510	4,510	0	750		4,510	4,510
2110515	LIBRARY - Printing and Stationery	8,270	8,270	0	1,378		8,270	8,270
2110516	LIBRARY - Postage and Freight	5,981	5,981	0	996		5,981	5,981
2110520	LIBRARY - Communication Expenses	916	916	0	152		916	916
2110521	LIBRARY - Information Technology	16,267	16,267	0	0		16,267	16,267
2110525	LIBRARY - Programs & Events	10,181	10,181	1,087	1,696	-36%	10,181	9,094
2110530	LIBRARY - Insurance Expenses (Other than Buildir	1,394	1,394	882	697	27%	1,394	512
2110541	LIBRARY - Subscriptions & Memberships	10,856	10,856	0	10,856		10,856	10,856
2110550	LIBRARY - Contract Services	4,000	4,000	0	666		4,000	4,000
2110560	LIBRARY - General Office Expenses	1,347	1,347	0	222		1,347	1,347
2110575	LIBRARY - Lease Interest Repayments	2,134	2,134	0	354		2,134	2,134
2110586	LIBRARY - Expensed Minor Asset Purchases	10,821	10,821	0	1,802		10,821	10,821
2110587	LIBRARY - Other Expenses	3,872	3,872	2,392	644	271%	3,872	1,480
2110588	LIBRARY - Building Operations	23,481	23,481	1,501	4,086	-63%	23,481	21,980

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2110589	LIBRARY - Building Maintenance	5,610	5,610	622	934	-33%	5,610	4,988
2110592	LIBRARY - Depreciation	104,918	104,918	4,895	17,486	-72%	104,918	100,023
2110599	LIBRARY - Administration Allocated	89,747	89,747	2,213	14,956	-85%	89,747	87,534
	<b>LIBRARIES - OPERATING INCOME</b>							
3110500	LIBRARY - Contributions & Donations	(35,000)	(35,000)	(1,607)	(5,600)	-71%	(35,000)	(33,393)
3110501	LIBRARY - Reimbursements Lost Books	(1,628)	(1,628)	(107)	(270)	-60%	(1,628)	(1,521)
3110516	LIBRARY - Other Grants	(1,000)	(1,000)	0	(166)		(1,000)	(1,000)
3110520	LIBRARY - Fees & Charges	(12,968)	(12,968)	(64)	(2,160)	-97%	(12,968)	(12,904)
	<b>LIBRARIES - CAPITAL ITEMS</b>							
4110514	LIBRARY - Buildings Non Specialised (Capital)	0	0	0	0		0	
4110520	LIBRARY - Furniture & Equipment (Capital)	35,000	35,000	0	5,832		35,000	
	<b>HERITAGE - OPERATING EXPENDITURE</b>							
2110665	HERITAGE - Maintenance/Operations	0	0	0	0		0	0
2110688	HERITAGE - Building Operations	0	0	0	0		0	0
2110699	HERITAGE - Administration Allocated	276	276	50	46		276	226
	<b>HERITAGE - OPERATING INCOME</b>							
3110620	HERITAGE - Fees & Charges	(2,340)	(2,340)	(104)	(390)	-73%	(2,340)	(2,236)
	<b>OTHER CULTURE - OPERATING EXPENDITURE</b>							
2110700	OTH CUL - Employee Costs	332,373	332,373	44,840	54,805	-18%	332,373	287,533
2110703	OTH CUL - Uniforms	1,800	1,800	364	300	21%	1,800	1,437
2110706	OTH CUL - Fringe Benefits Tax (FBT)	5,802	5,802	0	0		5,802	5,802
2110708	OTH CUL - Other Employee Expenses	23,321	23,321	4,759	3,586	33%	23,321	18,562
2110710	OTH CUL - Motor Vehicle Expenses	13,500	13,500	1,714	2,250	-24%	13,500	11,786
2110711	OTH CUL - Australia Day	10,000	10,000	0	1,666		10,000	10,000
2110713	OTH CUL - Indigenous Affairs	2,060	2,060	0	342		2,060	2,060
2110715	OTH CUL - Printing and Stationery	216	216	0	36		216	216
2110720	OTH CUL - Communication Expenses	3,121	3,121	206	520	-60%	3,121	2,915
2110741	OTH CUL - Subscriptions & Memberships	693	693	0	114		693	693
2110718	OTH CUL - Community Grants Scheme	64,938	64,938	14,069	10,822	30%	64,938	50,869
2110725	OTH CUL - Festival & Events	62,052	62,052	10,109	10,340		62,052	51,943
2110742	OTH CUL - Event/Festival Matching Funding	55,000	55,000	0	9,166		55,000	55,000
2110746	OTH CUL - Projects	34,527	34,527	0	5,754		34,527	34,527
2110752	OTH CUL - Consultants	8,000	8,000	480	1,332	-64%	8,000	7,520
2110786	OTH CUL - Expensed Minor Asset Purchases	216	216	0	36		216	216
2110787	OTH CUL - Other Expenses	11,716	11,716	441	286	54%	11,716	11,275
2110799	OTH CUL - Administration Allocated	98,484	98,484	1,939	16,414	-88%	98,484	96,545
	<b>OTHER CULTURE - OPERATING INCOME</b>							
3110700	OTH CUL - Contributions & Donations	0	0	0	0		0	0
3110710	OTH CUL - Grants - Other Culture	(54,700)	(54,700)	(5,000)	(9,114)	-45%	(54,700)	(49,700)
	<b>TOTAL</b>	<b>9,620,447</b>	<b>9,620,447</b>	<b>554,932</b>	<b>1,763,912</b>	<b>-69%</b>	<b>9,620,447</b>	<b>9,065,515</b>
	<b>SCHEDULE 12 - TRANSPORT</b>							
	<b>MAINT STS, RDS, BRIDGES, DEPOTS - OPERATING EXPENDITURE</b>							
2120211	ROADM - Road Maintenance Built Up Area - Seale	143,375	143,375	149,885	23,416	540%	143,375	(6,510)
2120212	ROADM - Road Maintenance Built Up Area - Grave	2,318,029	2,318,029	(13,188)	365,026	-104%	2,318,029	2,331,217
2120213	ROADM - Road Maintenance Built Up Area - Forme	0	0	0	0		0	0
2120214	ROADM - Road Maintenance Outside BUA - Seale	0	0	57,565	0		0	(57,565)
2120215	ROADM - Road Maintenance Outside BUA - Grave	0	0	63,296	0		0	(63,296)
2120216	ROADM - Road Maintenance Outside BUA - Forme	0	0	2,840	0		0	(2,840)
2120217	ROADM - Ancillary Maintenance - Built Up Areas	0	0	0	0		0	0

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		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2120218	ROADM - Ancillary Maintenance - Outside BUA	0	0	0	0		0	0
2120219	ROADM - Road Maintenance Built Up Area - Seale	0	0	654	0		0	(654)
2120221	ROADM - Road Maintenance Built Up Area - Forme	0	0	0	0		0	0
2120231	ROADM - Street Sweeping/Cleaning	110,203	110,203	1,522	18,032	-92%	110,203	108,681
2120232	ROADM - Crossover Council Contribution	5,192	5,192	0	864		5,192	5,192
2120234	ROADM - Street Lighting	505,716	505,716	32,616	84,284	-61%	505,716	473,100
2120235	ROADM - Traffic Signs/Equipment (Safety)	30,730	30,730	390	5,120	-92%	30,730	30,340
2120252	ROADM - Consultants	410,982	410,982	0	0		410,982	410,982
2120265	ROADM - Maintenance/Operations	0	0	0	0		0	0
2120270	ROADM - Loan Interest Repayments	0	0	0	0		0	0
2120286	ROADM - Workshop/Depot Expensed Equipment	7,515	7,515	10,883	1,252	769%	7,515	(3,368)
2120287	ROADM - Other Expenses	0	0	0	0		0	0
2120288	ROADM - Depot Building Operations	56,062	56,062	5,014	8,886	-44%	56,062	51,048
2120289	ROADM - Depot Building Maintenance	76,959	76,959	17,495	13,451	30%	76,959	59,464
2120209	ROADM - Bridge Maintenance - Built Up Areas	94,521	94,521	0	28,168		94,521	94,521
2120210	ROADM - Bridge Maintenance - Outside BUA	140,500	140,500	33,417	23,416	43%	140,500	107,083
2120292	ROADM - Depreciation	3,180,115	3,180,115	0	530,018		3,180,115	3,180,115
2120299	ROADM - Administration Allocated	875,354	875,354	41,352	145,892	-72%	875,354	834,002
	<b>MAINT STS, RDS, BRIDGES, DEPOTS - OPERATING INCOME</b>							
3120201	ROADM - Road Contribution Income	(1,142)	(1,142)	0	(188)		(1,142)	(1,142)
3120210	ROADM - Direct Road Grant (MRWA)	(164,028)	(164,028)	(194,130)	(164,028)	18%	(164,028)	30,102
3120235	ROADM - Other Income	(1,040)	(1,040)	0	(172)		(1,040)	(1,040)
	<b>CONSTRUCTION STS, RDS, BRIDGES, DEPOTS - OPERATING INCOME</b>							
3120110	ROADC - Regional Road Group Grants (MRWA)	(1,117,375)	(1,117,375)	(293,500)	0		(1,117,375)	(823,875)
3120111	ROADC - Roads to Recovery Grant	(785,154)	(785,154)	0	0		(785,154)	(785,154)
3120113	ROADC - Other Grants - Roads/Streets	(458,429)	(458,429)	0	0		(458,429)	(458,429)
3120114	ROADC - Other Grants - Footpaths	(75,000)	(75,000)	0	0		(75,000)	(75,000)
3120116	ROADC - Other Grants - Bridges	(123,000)	(123,000)	0	0		(123,000)	(123,000)
3120133	ROADC - Other Contributions & Donations - Roads	(775,005)	(775,005)	0	0		(775,005)	(775,005)
	<b>CONSTRUCTION STS, RDS, BRIDGES, DEPOTS - CAPITAL ITEMS</b>							
4120114	ROADC - Buildings Non Specialised (Capital)	0	0	0	0		0	0
4120130	ROADC - Plant & Equipment (Capital)	0	0	0	0		0	0
4120138	ROADC - Roads Built Up Area - Sealed - Council F	879,696	879,696	0	146,616		879,696	879,696
4120140	ROADC - Roads Built Up Area - Sealed - Council F	0	0	0	0		0	0
4120141	ROADC - Roads Outside BUA - Sealed - Council F	179,075	179,075	0	29,842		179,075	179,075
4120142	ROADC - Roads Outside BUA - Gravel - Council F	52,500	52,500	0	8,750		52,500	52,500
4120144	ROADC - Roads Built Up Area - Roads to Recover	963,348	963,348	0	160,558		963,348	963,348
4120145	ROADC - Roads Outside BUA - Sealed - Roads to	617,920	617,920	9,950	102,984	-90%	617,920	607,970
4120148	ROADC - Roads Built Up Area - Regional Road Gr	163,666	163,666	0	27,276		163,666	163,666
4120149	ROADC - Roads Outside BUA - Sealed - Regional	1,512,398	1,512,398	0	252,066		1,512,398	1,512,398
4120151	ROADC - Roads Outside BUA - Formed - Regional	79,671	79,671	0	13,278		79,671	79,671
4120162	ROADC - Roads Outside BUA - Sealed - Other Fur	0	0	0	0		0	0
4120165	ROADC - Drainage Built Up Area (Capital)	534,000	534,000	0	89,000		534,000	534,000
4120167	ROADC - Bridges (Capital)	0	0	0	0		0	0
4120170	ROADC - Footpaths and Cycleways (Capital)	528,783	528,783	2,000	88,128	-98%	528,783	526,783
4120190	ROADC - Infrastructure Other (Capital)	230,815	230,815	0	38,470		230,815	230,815
	<b>PARKING FACILITIES - OPERATING EXPENDITURE</b>							
2120465	PARKING - Maintenance/Operations	59,044	59,044	10,645	9,232	15%	59,044	48,399
	<b>TRAFFIC CONTROL (VEHCILE LICENSING) - OPERATING EXPENDITURE</b>							
2120587	LICENSING - Other Expenses	0	0	0	0		0	0
	<b>TRAFFIC CONTROL (VEHCILE LICENSING) - OPERATING INCOME</b>							
3120520	LICENSING - Fees & Charges	(624)	(624)	(407)	(104)	291%	(624)	(217)

Acct No.	Account Description	2023/24 Annual	2023/24 Amended	31 Aug 2023 Year To Date	31 Aug 2023 Year To Date	Variances Budget to	30 Jun 2024 Forecast	Remaining	
		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$	
3120535	LICENSING - Other Income	0	0	55	0		0	(55)	Correct GST?
	<b>TOTAL</b>	<b>10,255,372</b>	<b>10,255,372</b>	<b>(61,646)</b>	<b>2,049,533</b>	<b>-103%</b>	<b>10,255,372</b>	<b>10,317,018</b>	
	<b>SCHEDULE 13 - ECONOMIC SERVICES</b>								
	<u>TOURISM AND AREA PROMOTION - OPERATING EXPENDITURE</u>								
2130240	TOUR - Public Relations & Area Promotion	86,137	86,137	11,818	0		86,137	74,319	
2130299	TOUR - Administration Allocated	2,267	2,267	44	376	-88%	2,267	2,223	
	<u>TOURISM AND AREA PROMOTION - OPERATING INCOME</u>								
3130210	TOUR - Grants	0	0	0	0		0	0	
	<u>ECONOMIC DEVELOPMENT - OPERATING EXPENDITURE</u>								
2130600	ECON DEV - Employee Costs	77,910	77,910	1,500	12,845	-88%	77,910	76,410	
2130603	ECON DEV - Uniforms	300	300	0	50		300	300	
2130608	ECON DEV - Other Employee Expenses	5,458	5,458	0	838		5,458	5,458	
2130646	ECON DEV - Projects	10,000	10,000	0	0		10,000	10,000	
	<u>BUILDING CONTROL - OPERATING EXPENDITURE</u>								
2130300	BUILD - Employee Costs	310,105	310,105	59,081	51,128	16%	310,105	251,024	
2130303	BUILD - Uniforms	1,500	1,500	0	250		1,500	1,500	
2130304	BUILD - Training & Development	0	0	2,335	0		0	(2,335)	
2130306	BUILD - Fringe Benefits Tax (FBT)	3,661	3,661	0	0		3,661	3,661	
2130308	BUILD - Other Employee Expenses	21,724	21,724	5,095	3,342	52%	21,724	16,629	
2130310	BUILD - Motor Vehicle Expenses	1,656	1,656	118	276	-57%	1,656	1,538	
2130320	BUILD - Communication Expenses	1,546	1,546	290	256	13%	1,546	1,256	
2130341	BUILD - Subscriptions & Memberships	3,760	3,760	0	0		3,760	3,760	
2130350	BUILD - Contract Services	5,100	5,100	0	850		5,100	5,100	
2130351	BUILD - Pool Inspections	0	0	0	0		0	0	
2130385	BUILD - Legal Expenses	500	500	0	82		500	500	
2130386	BUILD - Expensed Minor Asset Purchases	0	0	0	0		0	0	
2130387	BUILD - Other Expenses	0	0	73	0		0	(73)	
2130391	BUILD - Loss on Disposal of Assets	0	0	0	0		0	0	
2130399	BUILD - Administration Allocated	150,298	150,298	22,359	25,048	-11%	150,298	127,939	
	<u>BUILDING CONTROL - OPERATING INCOME</u>								
3130302	BUILD - Commissions - BSL & CTF	(2,400)	(2,400)	(368)	(400)		(2,400)	(2,032)	
3130320	BUILD - Fees & Charges (Licences)	(160,991)	(160,991)	(20,971)	(26,830)	-22%	(160,991)	(140,020)	
3130321	BUILD - Private Swimming Pool Inspection Fees	(28,002)	(28,002)	0	0		(28,002)	(28,002)	
3130335	BUILD - Other Income	(11,333)	(11,333)	(994)	(1,886)	-47%	(11,333)	(10,339)	
	<u>BUILDING CONTROL - CAPITAL ITEMS</u>								
4130330	BUILD - Plant & Equipment (Capital)	0	0	0	0		0	0	
	<u>SALEYARDS &amp; MARKETS - OPERATING EXPENDITURE</u>								
2130487	SALEYARDS - Other Expenses	50,000	50,000	0	0		50,000	50,000	
	<u>SALEYARDS &amp; MARKETS - OPERATING INCOME</u>								
3130420	SALEYARDS - Fees & Charges	(82,620)	(82,620)	0	0		(82,620)	(82,620)	
	<u>RURAL SERVICES - OPERATING EXPENDITURE</u>								
2130165	RURAL - Maintenance/Operations	39,066	39,066	0	6,266		39,066	39,066	
2130187	RURAL - Other Expenses	0	0	0	0		0	0	
	<u>PUBLIC UTILITY SERVICES - OPERATING EXPENDITURE</u>								
2130770	PUB UTIL - Loan Interest Repayments	63,738	63,738	28,123	26,633		63,738	35,615	
2130799	PUB UTIL - Administration Allocated	0	0	0	0		0	0	
	<u>PUBLIC UTILITY SERVICES - OPERATING INCOME</u>								

Acct No.	Account Description	2023/24 Annual	2023/24 Amended	31 Aug 2023 Year To Date	31 Aug 2023 Year To Date	Variances Budget to	30 Jun 2024 Forecast	Remaining
		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
3130700	PUB UTIL - Contributions & Donations	0	0	0	0		0	0
	<b>PUBLIC UTILITY SERVICES - CAPITAL ITEMS</b>							
4130790	PUB UTIL - Infrastructure Other (Capital)	0	0	0	0		0	0
	<b>OTHER ECONOMIC SERVICES - OPERATING EXPENDITURE</b>							
2130800	OTH ECON - Employee Costs	46,772	46,772	3,913	7,709	-49%	46,772	42,859
2130808	OTH ECON - Other Employee Expenses	3,276	3,276	0	504		3,276	3,276
2130810	OTH ECON - Motor Vehicle Expenses	5,604	5,604	0	934		5,604	5,604
2130850	OTH ECON - Contract Services	0	0	0	0		0	0
2130855	OTH ECON - Community Bus	1,000	1,000	0	166		1,000	1,000
2130865	OTH ECON - Standpipe Maintenance/Operations	5,427	5,427	150	890	-83%	5,427	5,277
2130899	OTH ECON - Administration Allocated	102,300	102,300	16,767	17,050		102,300	85,533
	<b>OTHER ECONOMIC SERVICES - OPERATING INCOME</b>							
3130800	OTH ECON - Contributions & Donations	(500)	(500)	0	(82)		(500)	(500)
3130834	OTH ECON - Other Fees & Charges	(71,350)	(71,350)	0	(5,796)		(71,350)	(71,350)
3130835	OTH ECON - Other Income	(61,710)	(61,710)	0	0		(61,710)	(61,710)
	<b>TOTAL</b>	<b>580,199</b>	<b>580,199</b>	<b>129,333</b>	<b>120,499</b>		<b>580,199</b>	<b>450,866</b>
	<b>SCHEDULE 14 - OTHER PROPERTY AND SERVICES</b>							
	<b>PRIVATE WORKS - OPERATING EXPENDITURE</b>							
2140187	PRIVATE - Other Expenses	0	0	0	0		0	0
	<b>PRIVATE WORKS - OPERATING INCOME</b>							
3140120	PRIVATE - Private Works Income	0	0	0	0		0	0
	<b>TOWN PLANNING SCHEMES - OPERATING EXPENDITURE</b>							
2140852	TOWN SCH - Consultants	0	0	0	0		0	0
2140885	TOWN SCH - Legal Expenses	0	0	0	0		0	0
2140887	TOWN SCH - Other Expenses	0	0	0	0		0	0
2140899	TOWN SCH - Administration Allocated	90,356	90,356	15,361	15,058		90,356	74,995
	<b>TOWN PLANNING SCHEMES - OPERATING INCOME</b>							
3140835	TOWN SCH - Other Income	(1,000)	(1,000)	0	(166)		(1,000)	(1,000)
3140845	TOWN SCH - Interest	0	0	0	0		0	0
	<b>TOWN PLANNING SCHEMES - CAPITAL ITEMS</b>							
4140890	TOWN SCH - Infrastructure Other (Capital)	0	0	0	0		0	0
	<b>PUBLIC WORKS OVERHEADS - OPERATING EXPENDITURE</b>							
2140300	PWO - Employee Costs	1,895,166	1,895,166	245,290	330,844	-26%	1,895,166	1,649,876
2140303	PWO - Uniforms	2,400	2,400	0	400		2,400	2,400
2140304	PWO - Training & Development	61,878	61,878	6,558	9,518	-31%	61,878	55,320
2140306	PWO - Fringe Benefits Tax (FBT)	26,033	26,033	0	0		26,033	26,033
2140307	PWO - Protective Clothing	41,299	41,299	5,342	6,882	-22%	41,299	35,957
2140308	PWO - Other Employee Expenses	249,404	249,404	21,386	38,368	-44%	249,404	228,018
2140310	PWO - Motor Vehicle Expenses	128,862	128,862	11,594	21,476	-46%	128,862	117,268
2140315	PWO - Printing and Stationery	1,944	1,944	0	324		1,944	1,944
2140320	PWO - Communication Expenses	6,074	6,074	579	1,012	-43%	6,074	5,495
2140323	PWO - Sick Pay	69,247	69,247	6,093	10,652	-43%	69,247	63,154
2140325	PWO - Public Holidays	83,093	83,093	0	0		83,093	83,093
2140329	PWO - Insurance Expenses (Except Workers Com	0	0	29	0		0	(29) Journal required
2140330	PWO - OHS and Toolbox Meetings	48,499	48,499	9,369	7,470	25%	48,499	39,130
2140341	PWO - Subscriptions & Memberships	4,945	4,945	3,390	824	311%	4,945	1,555
2140352	PWO - Consultants	15,000	15,000	0	0		15,000	15,000
2140365	PWO - Maintenance/Operations	28,097	28,097	36,272	4,322	739%	28,097	(8,175)



Acct No.	Account Description	2023/24 Annual	2023/24 Amended	31 Aug 2023 Year To Date	31 Aug 2023 Year To Date	Variances Budget to	30 Jun 2024 Forecast	Remaining	
		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$	
2140386	PWO - Expensed Minor Asset Purchases	550	550	0	90		550	550	
2140387	PWO - Other Expenses	353	353	3,862	58	6558%	353	(3,509)	
2140391	PWO - Loss on Disposal of Assets	147,820	147,820	0	24,636		147,820	147,820	
2140393	PWO - LESS Allocated to Works (PWO's)	(2,639,644)	(2,639,644)	(372,312)	(406,098)		(2,639,644)	(2,267,332)	
	<b>PUBLIC WORKS OVERHEADS - OPERATING INCOME</b>								
3140301	PWO - Other Reimbursements	0	0	0	0		0	0	
3140310	PWO - Grants	0	0	0	0		0	0	
3140335	PWO - Other Income	(23,200)	(23,200)	0	(3,866)		(23,200)	(23,200)	
3140390	PWO - Profit on Disposal of Assets	(77,907)	(77,907)	0	(12,984)		(77,907)	(77,907)	
	<b>PUBLIC WORKS OVERHEADS - CAPITAL ITEMS</b>								
4140330	PWO - Plant & Equipment (Capital)	1,579,154	1,579,154	454,677	263,192	73%	1,579,154	1,124,477	
4140314	PWO - Buildings Non Specialised (Capital)	0	0	0	0		0	0	
4140320	PWO - Furniture & Equipment (Capital)	0	0	0	0		0	0	
5140350	PWO - Proceeds on Disposal of Assets	(508,267)	(508,267)	(60,909)	(84,710)	-28%	(508,267)	(447,358)	
	<b>PLANT OPERATION COSTS - OPERATING EXPENDITURE</b>								
2140400	POC - Internal Plant Repairs - Wages & O/Head	107,115	107,115	4,982	17,074	-71%	107,115	102,133	
2140411	POC - External Parts & Repairs	158,755	158,755	32,871	26,458	24%	158,755	125,884	
2140412	POC - Fuels and Oils	248,607	248,607	37,676	41,434		248,607	210,931	
2140413	POC - Tyres and Tubes	10,200	10,200	41	1,700	-98%	10,200	10,159	
2140416	POC - Licences/Registrations	20,085	20,085	1,263	0		20,085	18,822	
2140417	POC - Insurance Expenses	21,885	21,885	12,590	10,942	15%	21,885	9,295	
2140418	POC - Expendable Tools / Consumables	25,081	25,081	1,192	4,180	-71%	25,081	23,889	
2140475	POC - Lease Interest Repayments	5,497	5,497	543	916	-41%	5,497	4,954	
2140492	POC - Depreciation	434,543	434,543	4,020	72,422	-94%	434,543	430,523	
2140494	POC - LESS Plant Operation Costs Allocated to W	(1,011,105)	(1,011,105)	(25,051)	(155,554)	-84%	(1,011,105)	(986,054)	
	<b>PLANT OPERATION COSTS - OPERATING INCOME</b>								
3140401	POC - Reimbursements	(3,747)	(3,747)	(8)	(624)	-99%	(3,747)	(3,739)	
3140410	POC - Fuel Tax Credits Grant Scheme	(16,916)	(16,916)	(1,585)	(2,818)	-44%	(16,916)	(15,331)	
3140420	POC - Fees & Charges	0	0	0	0		0	0	
3140490	POC - Profit on Disposal of Assets	0	0	0	0		0	0	
	<b>GENERAL ADMINISTRATION OVERHEADS - OPERATING EXPENDITURE</b>								
2140200	ADMIN - Employee Costs	2,469,268	2,469,268	470,028	407,151	15%	2,469,268	1,999,240	
2140203	ADMIN - Uniforms	6,900	6,900	1,427	1,150	24%	6,900	5,473	
2140204	ADMIN - Training & Development	404,604	404,604	25,137	67,432	-63%	404,604	379,467	Organisational Development
2140205	ADMIN - Recruitment	44,880	44,880	0	7,480		44,880	44,880	Organisational Development
2140206	ADMIN - Fringe Benefits Tax (FBT)	54,151	54,151	842	0		54,151	53,309	
2140207	ADMIN - Protective Clothing	47,110	47,110	0	6,916		47,110	47,110	Organisational Development-OHS
2140208	ADMIN - Other Employee Expenses	173,112	173,112	41,453	26,632	56%	173,112	131,659	
2140209	ADMIN - Travel & Accommodation	3,360	3,360	0	516		3,360	3,360	Organisational Development
2140210	ADMIN - Motor Vehicle Expenses	59,950	59,950	4,522	9,990	-55%	59,950	55,428	
2140215	ADMIN - Printing and Stationery	27,854	27,854	6,210	4,642	34%	27,854	21,644	
2140216	ADMIN - Postage and Freight	36,041	36,041	1,822	6,004	-70%	36,041	34,219	
2140220	ADMIN - Communication Expenses	24,758	24,758	2,876	4,126	-30%	24,758	21,882	
2140221	ADMIN - Information Technology	1,141,409	1,141,409	268,695	329,074	-18%	1,141,409	872,714	
2140226	ADMIN - Office Equipment Mtce	65,000	65,000	1,949	10,832	-82%	65,000	63,051	
2140227	ADMIN - Records Management	98,100	98,100	1,168	2,166	-46%	98,100	96,932	
2140230	ADMIN - Insurance Expenses (Other than Bldg and	68,874	68,874	38,757	34,437	13%	68,874	30,117	
2140240	ADMIN - Advertising & Promotion	16,902	16,902	5,366	2,816	91%	16,902	11,536	
2140241	ADMIN - Subscriptions & Memberships	28,927	28,927	39,437	26,033	51%	28,927	(10,510)	
2140250	ADMIN - Contract Services	74,425	74,425	9,160	3,268	180%	74,425	65,265	Organisational Development
2140252	ADMIN - Consultants	54,632	54,632	0	0		54,632	54,632	

Acct No.	Account Description	2023/24 Annual	2023/24 Amended	31 Aug 2023 Year To Date	31 Aug 2023 Year To Date	Variances Budget to	30 Jun 2024 Forecast	Remaining
		Budget \$	Budget \$	Actual \$	Budget \$	Actual YTD %	EOY Balance \$	Forecast \$
2140265	ADMIN - Maintenance/Operations	0	0	0	0		0	0
2140270	ADMIN - Loan Interest Repayments	72,930	72,930	0	0		72,930	72,930
2140275	ADMIN - Lease Interest Repayments	11	11	0	0		11	11
2140285	ADMIN - Legal Expenses	125,000	125,000	11,562	20,832	-44%	125,000	113,438
2140286	ADMIN - Expensed Minor Asset Purchases	16,248	16,248	0	2,708		16,248	16,248
2140287	ADMIN - Other Expenses	31,872	31,872	950	718	32%	31,872	30,922
2140288	ADMIN - Building Operations	59,044	59,044	17,670	17,435		59,044	41,374
2140289	ADMIN - Building Maintenance	160,772	160,772	14,115	25,504	-45%	160,772	146,657
2140291	ADMIN - Loss on Disposal of Assets	0	0	0	0		0	0
2140292	ADMIN - Depreciation	181,477	181,477	136	30,246	-100%	181,477	181,341
2140299	ADMIN - Administration Overheads Recovered	(5,529,714)	(5,529,714)	(276,318)	(921,618)	-70%	(5,529,714)	(5,253,396)
	<b>GENERAL ADMINISTRATION OVERHEADS - OPERATING INCOME</b>							
3140200	ADMIN - Contributions & Donations	0	0	0	0		0	0
3140201	ADMIN - Reimbursements	(272)	(272)	0	(44)		(272)	(272)
3140210	ADMIN - Grants	(17,625)	(17,625)	(3,669)	(2,936)	25%	(17,625)	(13,956)
3140238	ADMIN - Movement in LG House Units	0	0	0	0		0	0
3140290	ADMIN - Profit on Disposal of Assets	0	0	0	0		0	0
	<b>GENERAL ADMINISTRATION OVERHEADS - CAPITAL ITEMS</b>							
4140214	ADMIN - Buildings Non Specialised (Capital)	30,000	30,000	0	5,000		30,000	30,000
4140230	ADMIN - Plant & Equipment (Capital)	0	0	0	0		0	0
4140220	ADMIN - Furniture & Equipment (Capital)	325,000	325,000	0	54,166		325,000	325,000
5140250	ADMIN - Proceeds on Disposal of Assets	0	0	0	0		0	0
	<b>SALARIES AND WAGES - OPERATING EXPENDITURE</b>							
2140503	SAL - Workers Compensation Expense	50,000	50,000	12,995	7,692	69%	50,000	37,005
	<b>SALARIES AND WAGES - OPERATING INCOME</b>							
3140501	SAL - Reimbursement - Workers Compensation	(50,000)	(50,000)	0	0		(50,000)	(50,000)
3140502	SAL - Reimbursement - Parental Leave	(12,866)	(12,866)	0	(2,144)		(12,866)	(12,866)
	<b>MATERIALS</b>							
4140905	STOCK - Materials Received	0	0	33,724	0		0	(33,724)
4140906	STOCK - Materials Issued	0	0	(31,957)	0		0	31,957
	<b>TOTAL</b>	<b>1,572,290</b>	<b>1,572,290</b>	<b>1,153,173</b>	<b>431,656</b>		<b>1,572,290</b>	<b>419,117</b>

2023/24 Capital Works Programme											
Acct /Job	Description of Works	Budget 2023/24	Actual 31/08/2023	Forecast 30/06/2024	Variance	PO Bal 31/08/2023	Expenditure Last Month Jul	Expenditure This Month Aug	Expenditure Next Month Sep		
	<b>Infrastructure</b>										
	Schedule 12 Transport - Road Infrastructure										
	<b>Road Projects (Council Funded)</b>										
	<b>Transport - Roads BUA - Sealed</b>										
4120138											
RC107	Barlee Road Capel 0.28-0.44 Design and Rehabilitation (Asphalt)	149,603	0	149,603	0	1,000			0		
RC094	Salter Road Boyanup 0.00-0.63 Design for: Rehabilitation (Bitumen)	16,470	0	16,470	0	0			0		
RC493	Murtin Road Dalyellup 0.00-0.54 Reseal (Asphalt) & Kerb Repairs	327,750	0	327,750	0	0			0		
RC104	Weld Road Capel 1.91-3.55 2nd Coat Seal (10mm)	80,000	0	80,000	0	0			0		
RC137	Forrest Road Capel 0.06-0.13 Design for Rehabilitation (Bitumen)	5,873	0	5,873	0	0			0		
		0									
RC000	Non-Cash Infrastructure	300,000	0	300,000	0	0			0		
		879,696	0	879,696	0	1,000	0	0	0		
	<b>Transport - Roads Outside BUA - Sealed</b>										
4120141											
RC096	Gray Road Boyanup 0.00-2.19 Reseal (Bitumen)	53,550	0	53,550	0	0			0		
RC127	Lakes Road Stratham 1.00-1.43 Design for: Rehabilitation (Bitumen)	12,690	0	12,690	0	0			0		
RC006	Elgin Road Elgin 4.00-5.57 2nd Coat Seal (10mm)	87,000	0	87,000	0	0			0		
RC008	Mallokup Road Capel 1.08-1.91 Design for Rehabilitation (Bitumen)	25,835	0	25,835	0	0			0		
		179,075	0	179,075	0	0			0		
	<b>Transport - Roads Outside BUA - Gravel</b>										
4120142											
RC023	Cain Road The Plains 3.62-3.71 Rehabilitation (Ashpalt)	52,500	0	52,500	0	0			0		
		52,500	0	52,500	0	0			0		
	<b>Part Funded Projects (State and Council) RRG</b>										
	<b>Transport - Roads Outside BUA - Sealed - RRG</b>										
4120149											
RRG003	Gavins Road Capel 0.00-11.08 Design for: Reconstruct & Widen Formation to 6.2m Bitumen	556,538	0	556,538	0	14,082			0		
RRG294	Boyanup Road West Boyanup 1.42-3.20 Reconstruction, drainage upgrade & linemarking "Clearing Permit Required"	955,860	0	955,860	0	0			0		
	Road Reconstruction Offset Planting										
RRG294E	Boyanup Road West Boyanup Offset Planting	79,671	0	79,671	0	86,900			0		
RRG104	Weld Road and Payne Street - Offset Planting	163,666	0	163,666	0	180,032			0		
		1,755,735	0	1,755,735	0	281,014			0		
	<b>Funded Projects R2R</b>										
	<b>Transport - Roads BUA - R2R</b>										
4120144											
R2R042	Austin Road Capel 0.00-0.62 Reseal (Bitumen) "Light Pruning Required"	55,848	0	55,848	0	0			0		
R2R104	Weld Road Capel River 7.50-10.50 Gravel Re-sheeting	427,500	0	427,500	0	200,851			0		
R2R104A	Weld Road Capel River 10.50-13.50 Gravel Re-sheeting (Inhouse)	480,000	0	480,000	0	195,823			0		
		963,348	0	963,348	0	396,674					
	<b>Transport - Roads Outside BUA - Sealed - R2R (Acct 4120145)</b>										
4120145											
R2R012	Queelup Road North Boyanup 1.45-3.08 Reseal (Bitumen)	74,250	0	74,250	0	0			0		
R2R008	Mallokup Road Capel 1.08-1.91 Rehabilitation (Bitumen)	284,250	0	284,250	0	0			0		
R2R280	Roberts Road Stirling Estate 0.00-1.13 Rehabilitation (Bitumen)	259,420	9,950	259,420	0	0			9,950		
		617,920	9,950	617,920	0	0			0	9,950	0
	<b>Total Road Works Programme</b>	<b>4,448,274</b>	<b>9,950</b>	<b>4,448,274</b>	<b>0</b>	<b>678,688</b>	<b>0</b>	<b>0</b>	<b>9,950</b>	<b>0</b>	
	Schedule 12 Transport - Carpark Infrastructure										
4120190											
OC12411	Capel Infant Health Centre Carpark - pavement repairs, reseal, kerb repairs	9,825	0	9,825	0	0			0		
OC12438	Access Road Capel Hard Courts off Spurr Street - unsealed pavement repairs, gravel overlay	15,750	0	15,750	0	0			0		
OC12408	Access Road Capel Hard Courts off Berkshire Street - unsealed pavement repairs, gravel overlay	18,600	0	18,600	0	0			0		
OC12436	Rich Road Carpark - pavement repairs, reseal, kerb repairs	71,290	0	71,290	0	0			0		
OC12413	Capel Cementry Carpark - unsealed pavement repairs, gravel overlay	88,350	0	88,350	0	0			0		
OC12428	Hardey Road Carpark - drainage repairs, kerbing pavement repairs	27,000	0	27,000	0	0			0		
		230,815	0	230,815	0	0			0		
	Schedule 12 Transport - Drainage Infrastructure										
4120165											
DC065	Skippings Road Boyanup Replace existing culvert and headwalls	37,500	0	37,500	0	0			0		
DC003	Gavins Road Elgin Replace existing culvert and headwalls	30,000	0	30,000	0	0			0		
DC000	Design recommendations from Gelorup Flood Modelling Report (TPS3)	30,000	0	30,000	0	0			0		

2023/24 Capital Works Programme											
Acct /Job	Description of Works	Budget 2023/24	Actual 31/08/2023	Forecast 30/06/2024	Variance	PO Bal 31/08/2023	Expenditure Last Month	Expenditure This Month	Expenditure Next Month		
DC020	Goodwood Road Capel Upgrade open drain to pipe and pit system inc kerb and conc crossovers (Public consultation and detailed design.)	27,000	0	27,000	0	0			0		
DC000	Capel Oval Reserve Remove typha and re-establish invert level of open drain/basins along western edge of reserve (Management Plan to be implemented due to contaminated site).	18,000	0	18,000	0	0			0		
DC466	Waddington Loop Drainage Reserve Capel Install sub soil bypass pipe around basin.	37,500	0	37,500	0	0			0		
DC116	Capel Oval Reserve Replace subsoil outlet pipe and redirect to basin in north west corner, provide subsoil through open drain adjacent to RV Stop Spot and backfill drain with clean fill (100m <sup>3</sup> ).	49,500	0	49,500	0	0			0		
DC000	South Western Highway Boyanup Remove silt from blocked headwall H009/HW191 north of Eileen Crt intersection.	4,500	0	4,500	0	0			0		
DC000	Non-Cash Infrastructure	300,000	0	300,000	0	0			0		
		534,000	0	534,000	0	0		0	0		
4120170	Schedule 12 Transport - Dual Use Paths										
FC073	South Western Highway Meadowbrook Reinstatement Boyanup.	5,400	0	5,400	0	0			0		
FC013	South Western Hwy - Turner St to Bridge St Boyanup (Rail Crossing renewal of existing). Stage 1. Liason required with ARC Infrastructure and MRWA to gain approval. Detailed design currently in progress.	127,500	0	127,500	0	0			0		
FC020	South Western Hwy - Turner St to Bridge St Boyanup (Rail Crossing renewal of existing). Stage 2. Liason required with ARC Infrastructure and MRWA to gain approval. Detailed design currently in progress.	60,000	0	60,000	0	0			0		
FC003	Trigwell Road - Bridge Street to South West Highway Boyanup. Requires further discussion with MRWA.	73,458	0	73,458	0	0			0		
FC330	Norton Promenade - Dalyellup Beach Carpark South Dalyellup. Renewal of existing adjacent stairs.	33,750	0	33,750	0	0			0		
FC212	Spurr Street - Tucker Street to Berkshire Street Capel (Design and pre-works).	30,000	0	30,000	0	0			0		
FC167	Seaford Park Gelorup (Parking Path)	15,000	600	15,000	0	6,818			600		
FC104	Weld Road - Capel Drive to Payne Road Capel (various sections)	58,670	700	58,670	0	41,677			700		
FC000	Non-Cash Infrastructure - Paths	125,005	0	125,005	0	0			0		
		528,783	1,300	528,783	0	48,495		0	1,300	0	
	Total Non Road	1,293,598	1,300	1,293,598	0	48,495		0	1,300	0	
					0						
	<b>Other Infrastructure</b>										
4110370	Schedule 11 Recreation & Culture - Other Recreation and Sport										
PC11366	Replacement Fountain/Rehydration Station - Central Lakes Park	8,000	0	8,000	0	0			0		
PC11322	Boyanup Memorial Park AFL Ground - LED floodlighting upgrade program	146,095	0	146,095	0	0			0		
OC11377	Shade Sails Sleaford Park Gelorup	15,000	0	15,000	0	0			0		
OC11343	Playground Shading Program - Lewana POS Dalyellup	66,250	0	66,250	0	0			0		
OC11354	Playground Shading Program - Narroona POS Dalyellup	50,000	0	50,000	0	0			0		
OC11338	Playground Shading Program - Daablone Vista POS Dalyellup	87,500	0	87,500	0	0			0		
PC11357	Playground Shading Program - North Lake POS Dayellup	66,250	0	66,250	0	0			0		
OC11355	Ferndale Park Dalyellup - Installation of Park and Pathway Lighting	100,000	0	100,000	0	0			0		
OC11368	Playground Replacement Program-Wentworth POS Dalyellup	63,000	0	63,000	0	0			0		
OC11371	Age Friendly Community Plan - Bus Shelter (Dalyellup Baptist College)	23,750	0	23,750	0	0			0		
PC000	Whole of Shire POS - Parks Signage, Entry Statements	20,000	0	20,000	0	0			0		
PC11377	Sleaford Park Gelorup Redevelopment	120,000	0	120,000	0	0			0		
OC11389	Central irrigation control upgrades and improvements	50,000	0	50,000	0	0			0		
OC11389	Irrigation probe, upgrade and repairs - Dalyellup Roundabout Lake	10,000	0	10,000	0	0			0		
OC11389	Implementation of recommendations from reviewed Dalyellup Integrated Lake Water Management Strategy (Stage 1)	50,000	0	50,000	0	0			0		
PC000	Water fountain implementation campaign	15,000	0	15,000	0	0			0		
OC11307	Trails Master Plan-Ironstone Gully Falls Trail	28,825	0	28,825	0	28,825			0		
OC113419	Beach access Staircase (Northern) Norton Promenade Dalyellup-remediation works	35,820	0	35,820	0	0			0		
OC113432	Beach access Staircase (Southern) Norton Promenade Dalyellup (Zedor Carpark)-remediation works	35,820	0	35,820	0	0			0		
OC113402	Forrest Beach Staircase-remediation works	35,820	0	35,820	0	0			0		
OC113445	Dalyellup Watering Systems -Redevelopment of Bore Field										
		0	1,753	0	0	1,599	Asset complete 21/22. Transfer ground water monitoring to W113445		1,753		
OC11366	Dog Hydration Station Bibra Loop, Lakes Park	0	6	0	0	0	0		0		Journal required
PC000	Subdivision Parks & Gardens Infrastructure	50,000	0	50,000	0	0			0		
	Total Other Infrastructure	1,077,130	1,758	1,077,130	0	30,424		0	1,753	0	
	<b>Land and Buildings</b>										

2023/24 Capital Works Programme											
Acct /Job	Description of Works	Budget 2023/24	Actual 31/08/2023	Forecast 30/06/2024	Variance	PO Bal 31/08/2023		Expenditure Last Month	Expenditure This Month	Expenditure Next Month	
4050114	Schedule 5 Law, Order, Public Safety										
BC5102	Capel Bush Fire Brigade	0	871	0	0	0	Journal required				
BC5104	Gelorup Bush Fire Brigade Facility (Construction and Design Fees)	1,564,600	308,021	1,564,600	0	765,436	Approved by DFES Furniture Fitout \$170,000		308,021		
		1,564,600	308,892	1,564,600	0	765,436		0	308,021	0	
4080114	Schedule 8 Education & Welfare - Pre-Schools										
BC8101	Capel Play Group - fascia replacement	5,000	0	5,000	0	0			0		
		5,000	0	5,000	0	0		0	0	0	
4110114	Schedule 11 Recreation & Culture - Public halls, community civic centres										
BC11120	Dalyellup Community Centre - replace roof section	150,000	0	150,000	0	0			0		
BC11121	Dalyellup Multipurpose Community and Youth Centre	73,160	0	73,160	0	0			0		
		223,160	0	223,160	0	0		0	0	0	
4110314	Schedule 11 Recreation & Culture - Other recreation and sport										
BC113116	Dalyellup Beach Toilets - tiling floors and walls	25,000	0	25,000	0	0			0		
BC113116	Dalyellup Beach Toilets - rain water tank	50,000	0	50,000	0	0			0		
BC113106	Dalyellup Sports Pavilion - Sewer connection	180,000	0	180,000	0	0			0		
BC113106	Dalyellup Sports Pavilion - Render repairs	15,000	0	15,000	0	0			0		
BC113110	Boyanup Lions Toilet - tiling	15,000	0	15,000	0	0			0		
BC113119	Gelorup Skatepark Toilet - tiling	15,000	0	15,000	0	0			0		
BC113123	Capel Regional Equestrian Park (CREP) Clubhouse Redevelopment	970,591	0	970,591	0	0			0		
		1,270,591	0	1,270,591	0	0		0	0	0	
4140214	Schedule 14 Governance - Governance General										
BC14201	Cyclic Plant Replacement Program	30,000	0	30,000	0	0			0		
		30,000	0	30,000	0	0		0	0	0	
	Land and Buildings Purchase Total	3,093,351	308,892	3,093,351	0	765,436		0	308,021	0	
	Land and Buildings Sale Total	0	0	0	0	0		0	0	0	
	<b>Plant &amp; Equipment</b>										
4050530	0784	Schedule 5 Law, Order & Public Safety - Fire Prevention									
		Fire Truck Elgin Brigade Light Tanker (CP246)	235,855	0	235,855	0	0		0		
		Fire Truck Stirling Bridgade 3.4 Urban Tanker Crew Cab (1CNS506)	560,000	0	560,000	0	0	Approved by DFES \$549,100	0		
			795,855	0	795,855	0	0		0	0	0
4140330	4654	Schedule 14 Other Property & Services - Public Works Overheads, Purchase									
	Old Plant No	<b>Plant and Equipment</b>									
		<b>Passenger Vehicles</b>									
	P0140	CP10438	5 Door SUV (Sport Utility Vehicle) - Manager Organisational Development	31,959	31,959	31,959	0		31,959		
	P0146	70CP	5 Door SUV (Sport Utility Vehicle) - Manager Business and Technology Services	31,959	31,959	31,959	0		31,959		
	P0145	41CP	5 Door SUV (Sport Utility Vehicle) - Building Approvals Team	31,959	31,959	31,959	0		31,959		
	P0151	CP747	5 Door SUV (Sport Utility Vehicle) - Director Community & Corporate Services	54,891		54,891	0				
	P0185	CP0	5 Door SUV (Sport Utility Vehicle) - Chief Executive Officer	56,784		56,784	0				
		<b>Light Commercial Vehicles</b>									
	P0148	CP9081	Dual Cab 4x4 Utility - Engineering Technical Officer	51,000		51,000	0				
	P0167	CP9378	Dual Cab 4x4 Utility - Coordinator Engineering Development	51,000		51,000	0				
	PO141	CP9503	Dual Cab 4x4 Utility - Parks & Gardens Team	45,000		45,000	0				
	P0126	CP5186	Dual Cab 4x2 Utility - Parks & Gardens Team	45,000		45,000	0				
	P0155	CP655	Dual Cab 4x2 Utility - Parks & Gardens Team	45,000		45,000	0				
	P0088	CP154	Dual Cab 4x2 Utility - Leading Hand Parks	45,953		45,953	0				
	P0154	CP9132	Single Cab 4x4 Utility - Work Health and Safety Advisor	47,150		47,150	0				
	P0153	46CP	Dual Cab 4x4 Utility - Supervisor Building Maintenance	47,150		47,150	0				
	P0161	40CP	Dual Cab 4x4 including Ranger POD changeover - Community Ranger	58,063		58,063	0				
	P0158	60CP	Dual Cab 4x4 Utility - Community Ranger	53,648		53,648	0				
	P0142	80CP	Dual Cab 4x4 Utility with 3.5t towing capacity - Emergency Services Co-ordinator	44,569		44,569	0				
	P0169	45CP	Dual Cab 4x4 Utility with 3.5t towing capacity - Supervisor Parks	51,000		51,000	0				
	P0177	1HJZ 058	Dual Cab 4x4 Utility with 3.5t towing capacity - Community Ranger	44,569		44,569	0				
		<b>Plant &amp; Machinery</b>									
	P0089	CP855	Isuzu Maintenance Truck - Works	102,000		102,000	0				
	P0091	CP9112	Patching truck Isuzu NQR 450 - Works	120,500		120,500	0				
	New	New	Compact Track Loader - Works	221,800	221,800	221,800	0	221,800		221,800	
	New	New	Excavator - Works	137,000	137,000	137,000	0	137,000		137,000	

2023/24 Capital Works Programme										
Acct /Job	Description of Works		Budget 2023/24	Actual 31/08/2023	Forecast 30/06/2024	Variance	PO Bal 31/08/2023	Expenditure Last Month	Expenditure This Month	Expenditure Next Month
New	New	Trailer to transport Compact Track Loader and Excavator - Works	41,200		41,200	0				
New	New	Designing Charging Infrastructure for Electric Vehicles	20,000		20,000	0				
New	New	Trailer (Dual axle) - Parks	5,000		5,000	0				
P0156	1GYB428	Kubota Out Front Mower - Parks	35,000		35,000	0				
P0157	1GYB427	Kubota Out Front Mower - Parks	35,000		35,000	0				
P0162	CP10226	Zero Turn Mower - Parks	25,000		25,000	0				
-			1,579,154	454,677	1,579,154	0	58,239	0	454,677	0
5140350	4655	Schedule 14 Other Property & Services - Public Works Overheads, Sale <u>Plant and Equipment Sale</u>								
		<b>Passenger Vehicles</b>								
P0140	CP10438	5 Door SUV (Sport Utility Vehicle) - Manager Organisational Development	(24,545)	(24,545)	(24,545)	0				
P0146	70CP	5 Door SUV (Sport Utility Vehicle) - Manager Business and Technology Services	(22,727)	(22,727)	(22,727)	0				
P0145	41CP	5 Door SUV (Sport Utility Vehicle) - Building Approvals Team	(13,636)	(13,636)	(13,636)	0				
P0151	CP747	5 Door SUV (Sport Utility Vehicle) - Director Community & Corporate Services	(25,455)		(25,455)	0				
P0185	CP0	5 Door SUV (Sport Utility Vehicle) - Chief Executive Officer	(45,455)		(45,455)	0				
		<b>Light Commercial Vehicles</b>								
P0148	CP9081	Dual Cab 4x4 Utility - Engineering Technical Officer	(25,000)		(25,000)	0				
P0167	CP9378	Dual Cab 4x4 Utility - Coordinator Engineering Development	(20,000)		(20,000)	0				
PO141	CP9503	Dual Cab 4x4 Utility - Parks & Gardens Team	(15,000)		(15,000)	0				
P0126	CP5186	Dual Cab 4x2 Utility - Parks & Gardens Team	(15,000)		(15,000)	0				
P0155	CP655	Dual Cab 4x2 Utility - Parks & Gardens Team	(15,000)		(15,000)	0				
P0088	CP154	Dual Cab 4x2 Utility - Leading Hand Parks	(10,909)		(10,909)	0				
P0154	CP9132	Single Cab 4x4 Utility - Work Health and Safety Advisor	(22,727)		(22,727)	0				
P0153	46CP	Dual Cab 4x4 Utility - Supervisor Building Maintenance	(22,727)		(22,727)	0				
P0161	40CP	Dual Cab 4x4 including Ranger POD changeover - Community Ranger	(31,818)		(31,818)	0				
P0158	60CP	Dual Cab 4x4 Utility - Community Ranger	(31,818)		(31,818)	0				
P0142	80CP	Dual Cab 4x4 Utility with 3.5t towing capacity - Emergency Services Co-ordinator	(30,000)		(30,000)	0				
P0169	45CP	Dual Cab 4x4 Utility with 3.5t towing capacity - Supervisor Parks	(30,000)		(30,000)	0				
P0177	1HJZ 058	Dual Cab 4x4 Utility with 3.5t towing capacity - Community Ranger	(30,000)		(30,000)	0				
		<b>Plant &amp; Machinery</b>								
P0089	CP855	Isuzu Maintenance Truck - Works	(30,000)		(30,000)	0				
P0091	CP9112	Patching truck Isuzu NQR 450 - Works	(30,000)		(30,000)	0				
P0156	1GYB428	Kubota Out Front Mower - Parks	(8,225)		(8,225)	0				
P0157	1GYB427	Kubota Out Front Mower - Parks	(8,225)		(8,225)	0				
-			(508,267)	(60,909)	(508,267)	0	(45,455)	0	0	0
		Plant & Equipment Purchase Total	2,375,009	454,677	2,375,009	0		0	454,677	0
		Plant & Equipment Sale Total	(508,267)	(60,909)	(508,267)	0		0	0	0
			1,070,887		1,070,887					
		<b>Furniture and Equipment</b>								
4070420		Schedule 7 Health - Health Inspection and Administration								1,362
		Noise meter	16,338	0	16,338	0	0			0
-			16,338	0	16,338	0	14,792	0	0	0
4110520		Schedule 11 Recreation and Culture - Libraries								
		Book Stock Purchase	35,000	0	35,000	0				0
-			35,000	0	35,000	0	0	0	0	0
4140220		Schedule 14 Governance - Governance General								
		Learning Management System - Staff Development	10,000		10,000	0				
		PC Replacement Program	10,000		10,000	0				
		New Tablets for mobile teams	15,000		15,000	0				
		Replace BF, Rangers, and Tech Services Tablets	30,000		30,000	0				
		Switch Replacement	60,000		60,000	0				
		NAS replacement	5,000		5,000	0				
		Audio Visual for Chambers	100,000		100,000	0				
		Monitor Replacements	5,000		5,000	0				
		UPS Replacement	10,000		10,000	0				
		SAN Replacement	80,000		80,000	0				
			325,000	0	325,000	0	0	0	0	0
		Furniture and Equipment Purchase Total	376,338	0	376,338	0	14,792	0	0	0

AGENDA - Ordinary Council Meeting - 25 October 2023

SCHEDULE OF INVESTMENTS AS AT 31 AUGUST 2023							
<b>MUNICIPAL</b>							
Investment Date	Investment Description	Balance	Term Days	Rate %	Maturity Date	Yield	% of total
31/08/2023	Cash on hand	1,259.70		0.00			
31/08/2023	Bendigo CAB Municipal (Bank Reconciliation Statement)	3,605,116.24	At call	0.00			15%
31/08/2023	Emergency Services Account	1,000.00	At call	0.00			
31/08/2023	WATC Municipal Deposit	3,639,244.12	At call	4.05			16%
8/06/2023	NAB Term Deposit (NAB)	1,568,880.89	91	4.90	7/09/2023	19,166.14	44%
15/06/2023	NAB Term Deposit	1,581,118.65	91	4.95	14/09/2023	19,512.74	
6/07/2023	NAB Term Deposit	1,045,104.18	91	5.00	5/10/2023	13,028.00	
22/06/2023	NAB Term Deposit (Curve)	1,040,195.87	91	5.03	21/09/2023	13,044.63	
22/06/2023	NAB Term Deposit (Curve)	2,072,540.14	91	5.03	21/09/2023	25,990.79	
22/06/2023	NAB Term Deposit (Curve)	1,036,337.16	91	5.03	21/09/2023	12,996.24	
20/07/2023	NAB Term Deposit (Curve)	2,080,667.25	91	5.03	19/10/2023	26,092.71	
8/06/2023	Macquarie Bank Term Deposit	1,000,000.00	91	4.94	7/09/2023	12,316.16	25%
22/06/2023	Macquarie Bank Term Deposit (Curve)	1,000,000.00	91	4.95	21/09/2023	12,341.10	
22/06/2023	Macquarie Bank Term Deposit (Curve)	1,000,000.00	91	4.95	21/09/2023	12,341.10	
20/07/2023	Macquarie Bank Term Deposit (Curve)	1,000,000.00	91	4.93	19/10/2023	12,291.23	
15/06/2023	Macquarie Bank Term Deposit (Curve)	1,000,000.00	91	4.94	14/09/2023	12,316.16	
15/06/2023	Macquarie Bank Term Deposit (Curve)	1,000,000.00	91	4.94	14/09/2023	12,316.16	
	<b>Total</b>	<b>23,671,464.20</b>					<b>100%</b>
				4.51%	= Average interest rate on Municipal funds		
<b>TRUST</b>							
31/08/2023	WA Treasury Corporation 200214061677 WATC	822,691.30	29	4.06	29/09/23	2,650.60	100%
	<b>Total</b>	<b>822,691.30</b>					<b>100%</b>
				4.06%	= Average interest rate on Trust funds		



**16. New Business of an Urgent Nature**

**17. Public Question Time**

**18. Motions Without Notice (Absolute Majority by Council)**

**19. Notices of Motion for Consideration at the Next Ordinary Meeting of the Council**

**20. Items for Consideration Behind Closed Doors**

Nil

**21. Meeting Closure**