

Notice of Meeting

Councillors: Please be advised that the next meeting of the

Kulin Shire Council

will be held on **Wednesday 15 May 2024**

| | |
|-----------------|--------|
| Afternoon Tea | 2:30pm |
| Concept Forum | 3:00pm |
| Council Meeting | 4:00pm |
| Dinner | 6:30pm |



Alan Leeson
Chief Executive Officer
10 May 2024



DISCLAIMER: The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used. Please note this agenda contains recommendations, which have not yet been adopted by Council.

ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER**
- 3 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
 - 4.1 Declarations of Financial Interest
 - 4.2 Declarations of Proximity Interest
 - 4.3 Declarations of Impartiality Interest
 - 4.4 Declarations of Indirect Financial Interest
- 5 PUBLIC QUESTION TIME**
- 6. APPLICATIONS FOR LEAVE OF ABSENCE**
- 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 7.1 Shire of Kulin Ordinary Meeting 17 April 2024
- 8 PRESENTATIONS / DEPUTATIONS**
- 9 AGENDA BUSINESS – MATTERS REQUIRING DECISION**
 - 9.1 List of Accounts April 2024 Attachment 1
 - 9.2 Financial Reports & Operating Income and Expenditure Details – April 2024 Attachment 2
 - 9.3 Kulin Retirement Homes – Assistance with Site Works Attachment 3
 - 9.4 Adoption of Fees and Charges 2024-25 Attachment 4
- 10. COMPLIANCE**
 - 10.1 Compliance Reporting – General Compliance April 2024 Attachment 5
 - 10.2 Compliance Reporting – Delegations Exercised April 2024
 - 10.3 Review of Policy Manual and APOG Attachment 6
- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12. MOTIONS FROM MEMBERS WITHOUT NOTICE**
- 13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 14. MEETING IS CLOSED TO THE PUBLIC**
 - 14.1 Matters for which the meeting may be closed
- 15. CLOSURE / DATE AND TIME OF NEXT MEETING**

1 DECLARATION OF OPENING

The President declares the meeting open.

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 RECORD OF ATTENDANCE

ATTENDANCE

| | |
|------------|---------------------------------------|
| G Robins | President |
| B Smoker | Deputy President |
| T Gangell | Councillor |
| J Noble | Councillor |
| C Mullan | Councillor |
| R Bowey | Councillor |
| B Miller | Councillor |
| M Lucchesi | Councillor |
| A Leeson | Chief Executive Officer |
| F Murphy | Executive Manager Financial Services |
| N Thompson | Manager of Executive Support Services |
| T Scadding | Executive Manager Community Services |
| J Hobson | Executive Manager of Works |

APOLOGIES

LEAVE OF ABSENCE

Nil

4 DECLARATION OF INTEREST BY MEMBERS

Nil

5 PUBLIC QUESTION TIME

Nil

6 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Shire of Kulin Ordinary Meeting 17 April 2024

8 PRESENTATIONS / DEPUTATIONS

Nil

9 AGENDA BUSINESS - MATTERS REQUIRING DECISION

9.1 List of Accounts – April 2024

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.06
AUTHOR: EMFS
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached is the list of accounts paid during the month of April 2024, for Council's consideration.

BACKGROUND & COMMENT:

Nil

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That April payments being; EFT No's 21893 - 21983, Cheque 37509, direct deposits DD8951.1 – DD8974.10 (Municipal & Trust), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$892,516.78 be received.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 1

9.2 Financial Reports & Operating Income and Expenditure Details – April 2024

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.01
AUTHOR: EMFS
STRATEGIC REFERENCE/S: 12.01
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Attached are the financial reports for the period ending 30 April 2024. In addition to the financial reports the Operating Income and Expenditure details are provided for information is the Shire's detailed accounts.

BACKGROUND & COMMENT:

Detailed operating income and expenditure accounts were provided with an historical version of the Shire's monthly financial reports. These are no longer provided under the cover of the financial statements but as a separate attachment, provided for information.

FINANCIAL IMPLICATIONS:

Nil

STATUTORY AND PLANNING IMPLICATIONS:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council in accordance with Regulations 34 and 35 of the Local Government (Financial Management) regulations 1996, receive the Statement of Financial Activity and Statement of Financial Position and supporting documentation for the period ending 30 April 2024, as presented.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 2

9.3 Kulin Retirement Homes Inc – Assistance with Siteworks

RESPONSIBLE OFFICER: Chief Executive Officer
FILE REFERENCE: 05.21
AUTHOR: Chief Executive Officer
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Kulin Retirement Homes seek support from the Shire of Kulin to build a new residence at Workman Estate, 24 Gordon Street, Kulin.

BACKGROUND & COMMENT:


The Shire has supported Kulin Retirement Homes previously through provision of in-kind support (labour/plant/materials) associated with earthworks for their new residences.

Councillors broadly discussed this matter at the Concept Forum on 17 April 2024. Kulin Retirement Homes have advised they are currently undertaking due diligence with respect to the financial, planning and design aspects of the project.

2207/711

24 Gordon Street, KULIN 6365

| Title Details | | Plan Details |
|----------------------|---|----------------------|
| General Details | | Associated Documents |
| | | Ownership History |
| Certificate of Title | 2207/711 | |
| Title Type | Certificate of title under the Transfer of Land Act | |
| Parcel Identifier | Lot 314 On Deposited Plan 219645 KULIN Town Lot / Lot 314 | |
| Address Details | 24 Gordon Street, KULIN 6365 | |
| Dealing Status | Complete | |
| Purchasers Caveat | N/A | |
| Other Interests | N/A | |
| Document Type | Transfer | |
| Document Number | L375339 | |
| Date of Execution | 07/05/2010 | |
| Consideration | N/A | |
| Proprietor(s) | KULIN RETIREMENT HOMES INC | |



Click to Launch Map Viewer Plus

FINANCIAL IMPLICATIONS:

In line with previous preliminary discussions the parameters of support financially for the project from Council is recommended to be up to:

| | | |
|---------|--------------------------------|---|
| Cash | \$ 5,000 (ex GST) - | architectural drafting / consulting |
| In-Kind | \$20,000 - \$30,000 (ex GST) - | earthworks (labour / plant / materials) |
| | | waiver of building fees |
| | | project management by the Shire CEO |

STATUTORY AND PLANNING IMPLICATIONS:

Local Government Act 1995

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Correspondence with Kulin Retirement Homes.
 CEO met with Mary Lucchesi (Chairperson) on 2 May 2024.

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That the Shire of Kulin approve financial support to the Kulin Retirement Homes Inc to construct a new residence at Workman Estate, 24 Gordon Street, Kulin, in accordance with the following financial parameters:-

| | |
|------------------------------------|---|
| Cash – up to \$ 5,000 (ex GST): | - architectural drafting / consulting |
| In-Kind – up to \$30,000 (ex GST): | - earthworks (labour / plant / materials) |
| | - waiver of building fees |
| | - project management by the Shire CEO |

VOTING REQUIREMENTS:

Simple majority required.

Attachment 3

9.4 Adoption of Fees and Charges 2024-25

RESPONSIBLE OFFICER: EMFS
FILE REFERENCE: 12.04
AUTHOR: EMFS
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

A schedule of proposed fees & charges for the 2024/2025 financial year is attached to the agenda.

BACKGROUND & COMMENT:

In accordance with Section 6.16 of the *Local Government Act 1995*, a Local Government may impose and recover a fee or charge for any goods or service it provides or proposes to provide. Fees and charges can be imposed or amended during the year, but only by an absolute majority decision of Council.

In accordance with the *Local Government Act 1995*, the amount of each fee or charge has been determined considering the following factors:

- the cost to Council of providing the service or goods; and
- the importance of the service of goods to the community; and
- the price at which the service or goods could be provided by an alternative provider.

The schedule of User Fees & Charges 2024/25 has been provided as an attachment. There is a column showing last year's charge next to a column showing the 2024/25 proposed charge.

FINANCIAL IMPLICATIONS:

The schedule of fees and charges has been reviewed with the view of maintaining revenues at the required level to meet service needs and community expectations.

STATUTORY AND PLANNING IMPLICATIONS:

Section 6.16 of the *Local Government Act 1995*

POLICY IMPLICATIONS:

Nil

COMMUNITY CONSULTATION:

Advertising period is for a minimum of 4 weeks.

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

1. That Council adopt and incorporate the proposed schedule of fees and charges.
2. That the proposed fees and charges take effect 1 July 2024.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 4

10 COMPLIANCE

10.1 Compliance Reporting – General Compliance April 2024

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 Compliance 12.06 – Accounting Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

This report addresses General and Financial Compliance matters for April 2024. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

BACKGROUND & COMMENT:

The Compliance Checklist is a working document, the Manager of Executive Support Services emails the assigned staff member their compliance requirements for the coming month. This document is tabled at the monthly Management Team meetings where the list is reviewed and updated.

Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding July

LEMC Reporting

Outstanding March

Local Government Convention – accommodation requirements

Outstanding April

Spraying of Council Buildings

Phone Book Completed for Distribution

FINANCIAL IMPLICATIONS:

In terms of meeting compliance - normal administration expense.

STATUTORY AND PLANNING IMPLICATIONS:

Nil

POLICY IMPLICATIONS:

Identified as necessary – this report Nil

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the General & Financial Compliance Report for April 2024 and note the matters of non-compliance.

VOTING REQUIREMENTS:

Simple majority required.

Attachment 5

10.2 Compliance Reporting – Delegations Exercised – April 2024

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 12.05 - Compliance
STRATEGIC REFERENCE/S: CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
AUTHOR: CEO
DISCLOSURE OF INTEREST: Nil

SUMMARY:

To report back to Council actions performed under delegated authority for the period ending April 2024. To provide a comprehensive report listing of the delegations able to be exercised as per Council’s Delegation Register.

BACKGROUND & COMMENT:

This report is prepared for Council detailing actions performed under delegated authority by the respective officers under each of the delegation headings:

ADMINISTRATION

| Policy | Delegation | Officers |
|---------------|---|---|
| A1 | Acting Chief Executive Officer | (CEO) |
| A2 | Agreements for Payments of Debts to Council | (CEO/DCEO) |
| A3 | Casual Hirer’s Liability | (CEO) |
| A4 | Complaint Handling | (CEO) |
| A5 | Fees & Charges – Discounts | (CEO/DCEO/MW/MLS/CRC) |
| A6 | Investment of Surplus Funds | (CEO/DCEO) |
| A7 | IT & Social Media – Use of | (CEO) |
| A8 | Legal Advice, Representation & Cost Reimbursement | (CEO) |
| A9 | Payments from Municipal and Trust Funds | (CEO-to numerous staff – purchase orders) |
| A10 | Use of Common Seal | (CEO) |
| A11 | Writing Off Debts | (CEO) |
| A12 | Housing | (CEO) |
| A13 | Procedure for Unpaid Rates Finance | (CEO) |

GOVERNANCE

| | | |
|----|--------------------------------------|-------------------------|
| G1 | Applications for Planning Consent | (CEO) |
| G2 | Building Licences and Swimming Pools | (EHO/Building Surveyor) |
| G3 | Cemeteries Act 1986 | (CEO) |
| G4 | Health Act 1911 Provisions | (EHO) |

HUMAN RESOURCES

| | | |
|----|----------------------|-------|
| H1 | Grievance Procedures | (CEO) |
|----|----------------------|-------|

COMMUNITY SERVICES

| | | |
|------|--|------------------------|
| CS1 | Bushfire Control – Shire Plant for Use of | (CEO) |
| CS2 | Bushfire Control – Plant Use for Adjoining Shires | (CEO) |
| CS3 | Bushfire Prohibited / Restricted Burning Periods – Changes | (Shire President/CEO) |
| CS4 | Bushfire Training Administration | (CEO) |
| CS5 | Cat Ownership Limit – Cat Control | (CEO) |
| CS6 | Dog Control – Attacks | (CEO) |
| CS7 | Dog Ownership Limit – Dog Control | (CEO) |
| CS8 | Sea Containers Use of – Town Planning | (CEO) |
| CS9 | Second Hand Dwellings | (CEO) |
| CS10 | Temporary Accommodation | (CEO) |
| CS11 | Unauthorised Structures – Building Control | (CEO) |
| CS13 | Freebairn Recreation Club Committee | (FRC Club Committee) |
| CS14 | Kulin Child Care Centre Management Committee | (KCCC Mgmt. Committee) |
| CS15 | General – Community Services Practices | (CEO) |
| CS16 | Bushfire Control – Appointment of Dual Fire Control Officers | (CEO) |
| CS17 | Seed Collection | (CEO) |

WORKS

| | | |
|----|-------------------|-------|
| W1 | Gravel Supplies | (MW) |
| W2 | Roads – Clearing | (CEO) |
| W3 | Roads – Damage to | (MW) |

| | | |
|-----|--|-------|
| W4 | Roads – Roadside Markers – Management of | (MW) |
| W5 | Stormwater Drainage | (MW) |
| W6 | Street Trees | (CEO) |
| W7 | Streetscape – Improvements | (CEO) |
| W8 | Roadside Burning | (MW) |
| W9 | Temporary Road Closures | (MW) |
| W10 | General – Works Practices Approvals | |

COMMENT:

The following details the delegations exercised within the Shire relative to the delegated authority for the month of February 2024 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

A7 IT & Social Media – Use of

Various social media posts regarding Shire Projects, events, recruitment as required.

G2 Building Licences and Swimming Pools

Tim Day – shed 5 Bull Street Kulin
Luke Ledwith – house 2040 Kulin-Dudin Rd

STATUTORY ENVIRONMENT:

Building Act 2011
Bushfires Act 1954
Cemeteries Act 1986
Health (Asbestos) Regulations 1992;
Health (Miscellaneous Provisions) Act 1911;
Local Government Act 1995
Public Health Act 2016
Shire of Kulin TPS2
Town Planning Development Act
Town Planning Scheme
Trustees Act, Part III,
Criminal Procedure Act 2004;

FINANCIAL IMPLICATIONS:

Nil in terms of exercising delegation and reporting to Council though there may be financial implications in the case of each delegation exercised.

STATUTORY AND PLANNING IMPLICATIONS:

Sections 5.18 and 5.46 of the Local Government Act 1995

POLICY IMPLICATIONS:

There are no known policy implications relating to this report.

COMMUNITY CONSULTATION:

Nil

WORKFORCE IMPLICATIONS:

Nil

OFFICER'S RECOMMENDATION:

That Council receive the Delegation Exercised Report for April 2024.

VOTING REQUIREMENTS:

Simple majority required.

10.3 Review of Policy Manual and APOG

NAME OF APPLICANT: CEO
RESPONSIBLE OFFICER: CEO
FILE REFERENCE: 04.04 Corporate Management – Policy Adoption
AUTHOR: CEO
STRATEGIC REFERENCE/S:
DISCLOSURE OF INTEREST: Nil

SUMMARY:

Section 2.7 of the Local Government Act 1995 outlines that part of the role of Council is to determine the local government’s policies. As such, the Shire of Kulin present for review the Shire’s Policy Manual and Administrative Procedures and Operation Guidelines (APOG) for review on an annual basis.

The Policy Manual and APOG were last reviewed, in their entirety, at the May 2023 Council Meeting.

An updated electronic copy of the Administrative Procedures and Operational Guidelines (APOG) Manual is provided under separate cover (due to size), procedures that are considered requiring review have been highlighted and combined into one document (also attached under separate cover), however if Councillors wish to raise any proposed changes from the APOG they are welcome to.

The full Policy Manual document is attached.

BACKGROUND & COMMENT:

The Shire of Kulin policies and procedures are split in to two documents. The Policy Manual which contains formal over-arching policy items and the APOG which contains formalised procedures and guidelines of a day-to-day, operational nature.

The objectives of the Council’s Policy Manual and APOG are to provide Council with a formal written record of all policy decisions, provide staff with guidelines in which to act in accordance with Council’s wishes and to enable staff to act promptly in accordance with Council’s requirement, but without continual reference to Council.

Since the May 2023 review the changes made throughout the year are listed in the table below:

| APOG | | | |
|---------------|--|---------|----------------|
| Policy No. | Policy Name | Action | Meeting Date |
| A30 | Overdraft Facility | New | July 2023 |
| A31 | Disposal of ICT Assets | New | August 2023 |
| HR8 | Gratuity Payments Staff | New | August 2023 |
| G9 | Gratuity Payments Elected Members | New | August 2023 |
| A19 | Motor Vehicles | New | August 2023 |
| CS13 | General – Community Services Practices | Amended | September 2023 |
| HR21 | Salary Packaging | Amended | November 2023 |
| CS23 | Exemption – DA Farm Buildings | New | December 2023 |
| CS24 | Workforce Accommodation | New | December 2023 |
| A14A | Sale of Land and Housing | Amended | April 2024 |
| | | | |
| Policy Manual | | | |
| Policy No. | Policy Name | Action | Meeting Date |
| A12 | Temporary Employment or Appointment of an Acting CEO | New | September 2023 |

Staff have conducted a full review of the Policy Manual and APOG and propose the following changes:

| APOG | | | |
|------|---------------------------------|--------|---|
| No. | Policy Name | Action | Detail |
| A2 | Agenda & Minutes – Delivery | Delete | No longer relevant – agendas and minutes will be fully electronic once portal is up and running. |
| A6 | Casual Hirers Liability | Amend | Update delegation to include all Managers |
| A12 | Finance & Budget Considerations | Amend | Delete optimal changeover periods for plant and refer to Plant Replacement Schedule Include kitchen hire fees are waived |
| A13 | Fees & Charges – Discounts | Amend | Include FRC Manager to provide 10% discount |
| A14 | Housing | Amend | Updated guidelines relating to Council owned houses |

AGENDA OF SHIRE OF KULIN ORDINARY MEETING TO BE HELD 15 MAY 2024

| | | | |
|----------------------|--|-------|---|
| A17 | Key to Kulin | Amend | Remove Swimming Pool as an eligible facility, free access to pool and slide for all staff and their family. Insert *immediate family – max 2 adults and their children living in the employees household. |
| A18 | Mobile Phones – Use of | Amend | Update to reflect call allowances |
| A19 | Motor Vehicles | Amend | Remove Vehicle Allowance Reference table |
| A22 | Recovery of Rates and Other Debts | Amend | Amended to reflect greater consideration for the timing and cost of legal action |
| A24 | Risk Management | | Staff/ Council to review |
| A25 | Smoke Free – Shire Workplace | Edit | Update to include vaping |
| A27 | Investment Policy | Edit | Update reporting and review statement |
| G2 | Recognition Awards | Amend | Inclusion of eligibility and selection criteria |
| G7 | Council Members Provision of Support For | Amend | Remove requirement for logbook and include requirement to complete Travel Expense Claim Form |
| HR5 | General - Human Resources Practices | Amend | Delete Bonus Pay Incentive Scheme (Superseded) |
| HR7 | Induction of New Employees | Amend | Update to reflect new procedures for induction |
| HR9 | Loss of Drivers License | Amend | Remove employees receiving policy at induction |
| HR11 | Protective Clothing – Outside Staff | Amend | Update provision of safety equipment |
| HR13 | Secondary Employment | Amend | Include to be included as part of annual performance management procedures. |
| HR17 | Superannuation | Edit | Update superannuation rates and provider. |
| HR19 | Work Related Travel Expenses | Edit | Update mileage rates |
| HR23 | Employee Remuneration & Incentive Policy | Amend | Changes applicable to Service Pay, Super matching, Housing Allowance and Unpaid Leave. Inclusion of Communication Allowance and Employee Appreciation Award. |
| HR24 | Flexibility and Right to Disconnect | New | |
| Policy Manual | | | |
| A8 | Primary Documents | Edit | Update names and dates of Secondary Documents |
| A13 | Elected Members Records – Capture and Management | New | |

In addition to the proposed policy changes outlined above, staff identified a number of minor updates which have been highlighted in yellow.

FINANCIAL IMPLICATIONS:

None of the proposed changes to the APOG will have significant financial implications to the budget.

STATUTORY AND PLANNING IMPLICATIONS:

Section 2.7 (2) (b) of the Local Government Act 1995 states that one of the roles of a Council is to determine the Local Government's policies.

Review of the Policy Manual and APOG is conducted on an annual basis as per operational compliance requirements.

POLICY IMPLICATIONS:

As outlined above.

COMMUNITY CONSULTATION: Nil

WORKFORCE IMPLICATIONS: Nil

OFFICER'S RECOMMENDATION:

That Council approve the review and subsequent amendments to the Policy Manual and APOG for May 2024 as detailed.

VOTING REQUIREMENTS:

Absolute majority required.

Attachment 6 – Policy Manual
APOG Manual provided under separate cover

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 MOTIONS FROM MEMBERS WITHOUT NOTICE

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

14 MEETING IS CLOSED TO THE PUBLIC

Nil

15 CLOSURE / DATE AND TIME OF NEXT MEETING

There being no further business the President declared the meeting closed.

Ordinary Meeting Wednesday 19 June 2024 at 4:00pm

Shire of Kulin

EFT & Chq Listing for period ended 30/04/2024

| CHQ / EFT No. | DATE | DESCRIPTION | AMOUNT |
|---------------------------------------|------------|---|-------------|
| TRUST | | | |
| | | | |
| MUNICIPAL & TRUST ACCOUNTS | | | |
| EFT21893 | 10/04/2024 | AVON WASTE | \$12,803.14 |
| EFT21894 | 10/04/2024 | SERVICES AUSTRALIA CHILD SUPPORT | \$278.66 |
| EFT21895 | 10/04/2024 | AUSTRALIA POST | \$371.48 |
| EFT21896 | 10/04/2024 | AFGRI EQUIPMENT AUSTRALIA | \$2,836.95 |
| EFT21897 | 10/04/2024 | BOC LIMITED - A MEMBER OF THE LINDE GROUP | \$6.92 |
| EFT21898 | 10/04/2024 | BEST OFFICE SYSTEMS | \$68.81 |
| EFT21899 | 10/04/2024 | TEAM GLOBAL EXPRESS | \$318.83 |
| EFT21900 | 10/04/2024 | CAPE GUTTER CLEAN | \$4,834.50 |
| EFT21901 | 10/04/2024 | COUPLERS PTY LTD | \$351.93 |
| EFT21902 | 10/04/2024 | CUBALLING WINDSCREENS | \$426.53 |
| EFT21903 | 10/04/2024 | DEPIAZZI & SONS, T.J. | \$382.15 |
| EFT21904 | 10/04/2024 | FEGAN BUILDING SURVEYING | \$495.00 |
| EFT21905 | 10/04/2024 | GANGELLS AGSOLUTIONS | \$4,776.87 |
| EFT21906 | 10/04/2024 | GREAT SOUTHERN FUEL SUPPLIES | \$241.37 |
| EFT21907 | 10/04/2024 | ID RENT PTY LTD | \$1,567.50 |
| EFT21908 | 10/04/2024 | KULIN HARDWARE & RURAL | \$3,759.53 |
| EFT21909 | 10/04/2024 | KLEENHEAT GAS | \$989.91 |
| EFT21910 | 10/04/2024 | KULIN SOCIAL CLUB | \$190.00 |
| EFT21911 | 10/04/2024 | KULIN COMMUNITY HUB PTY LTD | \$150.00 |
| EFT21912 | 10/04/2024 | KULIN IGA | \$817.58 |
| EFT21913 | 10/04/2024 | KULIN MUSEUM SOCIETY INC | \$1,200.00 |
| EFT21914 | 10/04/2024 | LAKE GRACE TRANSPORT | \$596.99 |
| EFT21915 | 10/04/2024 | NAPA KEWDALE | \$393.80 |
| EFT21916 | 10/04/2024 | FUELEX | \$62,252.55 |
| EFT21917 | 10/04/2024 | PARKER BLACK AND FORREST | \$1,642.03 |
| EFT21918 | 10/04/2024 | EXURBAN RURAL & REGIONAL PLANNING | \$991.07 |
| EFT21919 | 10/04/2024 | SWAN BREWERY COMPANY PTY LTD | \$2,290.07 |
| EFT21920 | 10/04/2024 | SULLIVAN LOGISTICS PTY LTD | \$112.64 |
| EFT21921 | 10/04/2024 | TRUCKLINE | \$1,803.67 |
| EFT21922 | 10/04/2024 | TIN HORSE AUTOMOTIVE | \$370.70 |
| EFT21923 | 10/04/2024 | OFFICEWORKS BUSINESS DIRECT | \$423.46 |
| EFT21924 | 10/04/2024 | WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION | \$1,276.00 |
| EFT21925 | 10/04/2024 | WESTRAC PTY LTD | \$1,011.02 |
| EFT21926 | 10/04/2024 | WA CONTRACT RANGER SERVICES | \$522.50 |
| EFT21927 | 10/04/2024 | WA DISTRIBUTORS PTY LTD | \$2,436.23 |
| EFT21928 | 16/04/2024 | CREDIT CARD - MASTER CARD | \$9,120.36 |
| EFT21929 | 16/04/2024 | DARREN GODDE & ASTRID PIANTO | \$1,000.00 |
| EFT21930 | 18/04/2024 | SERVICES AUSTRALIA CHILD SUPPORT | \$278.66 |
| EFT21931 | 18/04/2024 | AUSTRALIAN TAXATION OFFICE | \$47,923.00 |
| EFT21932 | 18/04/2024 | AURA SPORTS PTY LTD | \$308.00 |
| EFT21933 | 18/04/2024 | BCE SURVEYING PTY LTD | \$3,063.50 |
| EFT21934 | 18/04/2024 | IZABELLA BRANDIS | \$699.52 |
| EFT21935 | 18/04/2024 | COUNTRY WIDE FRIDGE LINES PTY LTD | \$148.76 |
| EFT21936 | 18/04/2024 | TEAM GLOBAL EXPRESS | \$98.88 |
| EFT21937 | 18/04/2024 | CS LEGAL | \$1,248.00 |
| EFT21938 | 18/04/2024 | CYLINDER MOWERS WA PTY LTD | \$784.00 |
| EFT21939 | 18/04/2024 | DEVELOPMENT CARTOGRAPHICS | \$153.45 |
| EFT21940 | 18/04/2024 | KULIN SOCIAL CLUB | \$170.00 |
| EFT21941 | 18/04/2024 | KULIN TYRE SERVICE | \$1,963.50 |

| | | | |
|----------|------------|---|--------------|
| EFT21942 | 18/04/2024 | KULIN LIBRARY, POST OFFICE AND MAIL | \$1,323.30 |
| EFT21943 | 18/04/2024 | LIONS CLUB OF KULIN | \$750.00 |
| EFT21944 | 18/04/2024 | MULLAN ELECTRICAL | \$2,025.97 |
| EFT21945 | 18/04/2024 | MCINTOSH & SON | \$114.71 |
| EFT21946 | 18/04/2024 | MOORE AUSTRALIA WA PTY LTD | \$2,200.00 |
| EFT21947 | 18/04/2024 | MCKENZIE CONCRETE CO | \$81,961.33 |
| EFT21948 | 18/04/2024 | MCLEODS LAWYERS | \$5,576.40 |
| EFT21949 | 18/04/2024 | KENDALL & DAN PAWSEY | \$2,272.33 |
| EFT21950 | 18/04/2024 | QUEST PAYMENT SYSTEMS | \$418.00 |
| EFT21951 | 18/04/2024 | SHIRE OF CORRIGIN | \$2,734.60 |
| EFT21952 | 18/04/2024 | SWAN BREWERY COMPANY PTY LTD | \$1,324.66 |
| EFT21953 | 18/04/2024 | STEWART & HEATON CLOTHING CO PTY LTD | \$801.00 |
| EFT21954 | 18/04/2024 | SAPIO | \$1,345.86 |
| EFT21955 | 18/04/2024 | SW TAYLOR | \$1,210.00 |
| EFT21956 | 18/04/2024 | LAKE VARLEY & DISTRICTS PROGRESS ASSOCIATION | \$832.38 |
| EFT21957 | 18/04/2024 | WESTRAC PTY LTD | \$174.11 |
| EFT21958 | 18/04/2024 | INDUSTRIAL AUTOMATION GROUP | \$19,782.95 |
| EFT21959 | 18/04/2024 | WESTERN STABILISERS PTY LTD | \$25,538.26 |
| EFT21960 | 24/04/2024 | AIR LIQUIDE WA | \$21.70 |
| EFT21961 | 24/04/2024 | ACRES OF TASTE | \$762.60 |
| EFT21962 | 24/04/2024 | BUILDING AND CONSTRUCTION INDUSTRY TRAINING BOARD | \$791.75 |
| EFT21963 | 24/04/2024 | BITUTEK PTY LTD | \$149,490.00 |
| EFT21964 | 24/04/2024 | RA & RJ BOWEY | \$247.52 |
| EFT21965 | 24/04/2024 | COUNTRY WIDE FRIDGE LINES PTY LTD | \$234.75 |
| EFT21966 | 24/04/2024 | TEAM GLOBAL EXPRESS | \$112.52 |
| EFT21967 | 24/04/2024 | CORSIGN WA PTY LTD | \$451.00 |
| EFT21968 | 24/04/2024 | LANDGATE | \$221.10 |
| EFT21969 | 24/04/2024 | CLEANAWAY DANIELS SERVICES PTY LTD | \$230.29 |
| EFT21970 | 24/04/2024 | KULIN MUSEUM SOCIETY INC | \$150.00 |
| EFT21971 | 24/04/2024 | MP MILES MECHANICAL | \$190.74 |
| EFT21972 | 24/04/2024 | CLINTON MULLAN | \$364.00 |
| EFT21973 | 24/04/2024 | FUELEX | \$72,171.57 |
| EFT21974 | 24/04/2024 | QUEST PAYMENT SYSTEMS | \$418.00 |
| EFT21975 | 24/04/2024 | RURAL TRAFFIC SERVICES PTY LTD | \$16,883.41 |
| EFT21976 | 24/04/2024 | SWAN BREWERY COMPANY PTY LTD | \$291.23 |
| EFT21977 | 24/04/2024 | SYRED MECHANICAL SERVICES | \$7,668.98 |
| EFT21978 | 24/04/2024 | TIN HORSE AUTOMOTIVE | \$697.10 |
| EFT21979 | 24/04/2024 | TOODYAY GLASS | \$4,745.59 |
| EFT21980 | 24/04/2024 | WICKEPIN MOTORS | \$1,000.00 |
| EFT21981 | 24/04/2024 | WESTERN STABILISERS PTY LTD | \$47,881.46 |
| EFT21982 | 24/04/2024 | LESLEY TROUCHET | \$800.00 |
| EFT21983 | 24/04/2024 | SHIRE OF KULIN | \$200.00 |
| 37509 | 24/04/2024 | PETTY CASH RECOUP - PLEASE PAY CASH | \$427.75 |
| DD8951.1 | 01/04/2024 | BENDIGO BANK | \$0.80 |
| DD8951.2 | 02/04/2024 | WATER CORPORATION | \$14,445.05 |
| DD8951.3 | 02/04/2024 | BENDIGO BANK | \$8.06 |
| DD8951.4 | 02/04/2024 | TELSTRA | \$359.18 |
| DD8951.5 | 02/04/2024 | SYNERGY | \$1,769.99 |
| DD8951.6 | 02/04/2024 | CRISP WIRELESS PTY LTD | \$99.00 |
| DD8951.7 | 03/04/2024 | ST.GEORGE BANK | \$885.63 |
| DD8951.8 | 03/04/2024 | BENDIGO BANK | \$9.75 |
| DD8951.9 | 04/04/2024 | SYNERGY | \$3,235.37 |
| DD8955.1 | 14/04/2024 | AWARE SUPER | \$11,945.07 |
| DD8955.2 | 14/04/2024 | AMP SUPERLEADER | \$253.80 |
| DD8955.3 | 14/04/2024 | AUSTRALIAN SUPERANNUATION | \$542.01 |
| DD8955.4 | 14/04/2024 | BENDIGO SMART START SUPERANNUATION FUND | \$267.02 |
| DD8955.5 | 14/04/2024 | HOSTPLUS SUPERANNUATION FUND | \$1,042.32 |
| DD8955.6 | 14/04/2024 | PRIME SUPERANNUATION | \$390.86 |
| DD8955.7 | 14/04/2024 | MLC MASTERKEY SUPERANNUATION | \$264.33 |

| | | | |
|--|------------|--|---------------------|
| DD8955.8 | 14/04/2024 | REST SUPERANNUATION | \$766.12 |
| DD8955.9 | 14/04/2024 | CBUS SUPER | \$177.60 |
| DD8959.1 | 16/04/2024 | TYRO PAYMENTS | \$279.97 |
| DD8963.1 | 02/04/2024 | WATER CORPORATION | \$609.55 |
| DD8966.1 | 10/04/2024 | SYNERGY | \$838.83 |
| DD8966.2 | 12/04/2024 | WATER CORPORATION | \$1,258.13 |
| DD8966.3 | 15/04/2024 | TELAIR PTY LTD | \$614.90 |
| DD8966.4 | 15/04/2024 | WATER CORPORATION | \$1,064.72 |
| DD8966.5 | 15/04/2024 | AUSTRALIAN LIQUOR MARKETERS PTY. LIMITED | \$4,536.24 |
| DD8966.6 | 16/04/2024 | TYRO PAYMENTS | \$245.40 |
| DD8966.7 | 16/04/2024 | TELSTRA | \$1,239.49 |
| DD8966.8 | 17/04/2024 | BENDIGO BANK | \$7.65 |
| DD8966.9 | 18/04/2024 | BENDIGO BANK | \$4.50 |
| DD8974.1 | 28/04/2024 | AWARE SUPER | \$11,963.43 |
| DD8974.2 | 28/04/2024 | AMP SUPERLEADER | \$248.40 |
| DD8974.3 | 28/04/2024 | AUSTRALIAN SUPERANNUATION | \$647.21 |
| DD8974.4 | 28/04/2024 | BENDIGO SMART START SUPERANNUATION FUND | \$211.68 |
| DD8974.5 | 28/04/2024 | HOSTPLUS SUPERANNUATION FUND | \$1,520.44 |
| DD8974.6 | 28/04/2024 | MLC MASTERKEY SUPERANNUATION | \$360.53 |
| DD8974.7 | 28/04/2024 | PRIME SUPERANNUATION | \$379.72 |
| DD8974.8 | 28/04/2024 | REST SUPERANNUATION | \$752.95 |
| DD8974.9 | 28/04/2024 | CBUS SUPER | \$188.29 |
| DD8975.1 | 22/04/2024 | CARLTON & UNITED | \$1,782.01 |
| DD8975.2 | 24/04/2024 | BENDIGO BANK | \$3.30 |
| DD8975.3 | 26/04/2024 | SURVEILLANCE SYSTEMS AUSTRALIA | \$125.47 |
| DD8975.4 | 29/04/2024 | TELSTRA | \$363.81 |
| DD8975.5 | 29/04/2024 | CARLTON & UNITED | \$376.38 |
| DD8951.10 | 04/04/2024 | WATER CORPORATION | \$9,642.89 |
| DD8951.11 | 05/04/2024 | SYNERGY | \$5,262.37 |
| DD8951.12 | 08/04/2024 | TELSTRA | \$616.85 |
| DD8955.10 | 14/04/2024 | AUSTRALIAN RETIREMENT TRUST | \$412.65 |
| DD8966.10 | 11/04/2024 | WATER CORPORATION | \$1,620.24 |
| DD8966.11 | 10/04/2024 | BENDIGO BANK | \$5.25 |
| DD8974.10 | 28/04/2024 | AUSTRALIAN RETIREMENT TRUST | \$399.83 |
| 8579759 | 03/04/2024 | BENDIGO BANK BULK PAYMENT | \$91,277.33 |
| 8606021 | 16/04/2024 | BENDIGO BANK BULK PAYMENT | \$80,405.47 |
| TOTAL PAYMENTS FOR MONTH ENDING 30 April 2024 | | | \$892,516.78 |

CREDIT & BP CARDS SUMMARY
Tuesday, 30 April 2024

| Transaction Date | Officer | Creditor | Amount |
|-------------------------|----------------|---|------------|
| 3/04/2024 | TARYN SCADDING | SCHOLASTIC AUSTRALIA | \$22.00 |
| | | Bowerbird Blues Book - Child Care Centre | |
| 6/04/2024 | JUDD HOBSON | SHELL DENMARK | \$95.01 |
| | | Diesel Fuel | |
| 8/04/2024 | ALAN LEESON | EMISSION | \$66.00 |
| | | Asbestos Testing for Dividing Fence 35/37 Johnston Street | |
| 11/04/2024 | FIONA MURPHY | DYNAMIC METHODS PTY | \$30.00 |
| | | Contract for Sale of Land Form | |
| 12/04/2024 | JUDD HOBSON | ACRES OF TASTE | \$30.50 |
| | | Coffees | |
| 14/04/2024 | ALAN LEESON | PETRO FUELS | \$90.37 |
| | | Diesel Fuel | |
| 15/04/2024 | FIONA MURPHY | SIMPLEINOUT | \$31.86 |
| | | Monthly Subscription | |
| 15/04/2024 | JUDD HOBSON | MAIN ROADS WA HEAVY | \$50.00 |
| | | Oversize Permit for MV70 | |
| 15/04/2024 | JUDD HOBSON | ST JOHN AMBULANCE | \$665.00 |
| | | Defibrillator: Battery & Pads | |
| 17/04/2024 | CASSI LEWIS | TELSTRA | \$49.95 |
| | | Monthly Aquatic Centre Internet | |
| 18/04/2024 | JUDD HOBSON | ESAFETY SUPPLIES | \$345.69 |
| | | Braille Signage for Public Conveniences & No Smoking on Premises Sign | |
| 19/04/2024 | JUDD HOBSON | CITY OF SWAN | \$7.00 |
| | | Parking Fee - (WSFN Tech Meeting) | |
| 19/04/2024 | ALAN LEESON | CITY OF PERTH PARKING | \$10.60 |
| | | Parking Fee, Meeting: Minister for Transport | |
| 29/04/2024 | | BENDIGO BANK | \$24.00 |
| | | Card Fees | |
| | | | \$1,517.98 |
| BP CARD PURCHASE | | | |
| | | | |
| | | | |

009650

 SHIRE OF KULIN
 PO BOX 125
 KULIN WA 6365

Your details at a glance

BSB number 633-000
Account number 691211254
 Customer number 7421415/M201
 Account title SHIRE OF KULIN SHIRE OF KULIN

Account summary

Statement period 1 Apr 2024 - 30 Apr 2024
 Statement number 227
 Opening balance on 1 Apr 2024 \$9,120.36
 Payments & credits \$9,120.36
 Withdrawals & debits \$1,493.05
 Interest charges & fees \$24.93
Closing Balance on 30 Apr 2024 \$1,517.98

Account details

Credit limit \$10,000.00
 Available credit \$8,482.02
 Annual purchase rate 13.990%
 Annual cash advance rate 13.990%

Payment details

Minimum payment required \$45.53
Payment due 14 May 2024

Any questions?

Contact Charmaine King at Shop 1, Lot 157 Bull St, Kulin 6365 on **08 9880 1422**, or call **1300 BENDIGO** (1300 236 344).

Keeping your details accurate is essential for secure banking.



730BH101 / E-0 / S-4440 / I-4440 / 0007421415000809

Business Credit Card

Minimum Payment Warning. If you make only the minimum payment each month, you will pay more interest and it will take you longer to pay off your balance.

| | | |
|--|--|--|
| If you make no additional charges using this card and each month you pay the minimum payment | You will pay off the Closing Balance shown on this statement in about 10 years and 5 months | And you will pay an estimated total of interest charges of \$844.41 |
| If you make no additional charges using this card and each month you pay \$72.87 | You will pay off the Closing Balance shown on this statement in about 2 years | And you will pay an estimated total of interest charges of \$230.90, a saving of \$613.51 |

Having trouble making payments?

If you are having trouble making credit card repayments, please contact our Mortgage Help Centre on 1800 652 146.

Business Credit Card

| Date | Transaction | Withdrawals | Payments | Balance |
|------------------------|---|-------------|----------|-------------------|
| Opening balance | | | | \$9,120.36 |
| 4 Apr 24 | SCHOLASTIC AUSTRALIA P,LISAROW AUS RETAIL PURCHASE 03/04 CARD NUMBER 552638XXXXXXXX021 1 | 22.00 | | 9,142.36 |
| 9 Apr 24 | SHELL DENMARK, DENMA RK AUS RETAIL PURCHASE 06/04 CARD NUMBER 552638XXXXXXXX706 1 | 95.01 | | 9,237.37 |
| 10 Apr 24 | PAYPAL *EMISSIONASS, 4029357733 AUS RETAIL PURCHASE 08/04 CARD NUMBER 552638XXXXXXXX832 1 | 66.00 | | 9,303.37 |
| 12 Apr 24 | Dynamic Methods Pty L,Adelaide AUS RETAIL PURCHASE 11/04 CARD NUMBER 552638XXXXXXXX418 1 | 30.00 | | 9,333.37 |
| 13 Apr 24 | SQ *ACRES OF TASTE, Kulin AUS RETAIL PURCHASE 12/04 CARD NUMBER 552638XXXXXXXX706 1 | 30.50 | | 9,363.87 |
| 14 Apr 24 | PERIODIC TFR 00074214151201 00000000000 | | 9,120.36 | 243.51 |
| 16 Apr 24 | PETRO FUELS KARRAG,K ARRAGULLEN AUS RETAIL PURCHASE 14/04 CARD NUMBER 552638XXXXXXXX832 1 | 90.37 | | 333.88 |
| 16 Apr 24 | SIMPLEINOUT.COM, FAR GO US RETAIL PURCHASE-INTERNATIONAL 15/04 19.99 U.S. DOLLAR CARD NUMBER 552638XXXXXXXX418 1 | 30.93 | | 364.81 |
| 16 Apr 24 | INTERNATIONAL TRANSACTION FEE | 0.93 | | 365.74 |

730BH101/E-O/S-4441/1-4441/0007421415000809

Date Paid ___ / ___ / ___ Amount \$ _____

Business Credit Card - Payment options

-  **Pay in person:** Visit any **Bendigo Bank** branch to make your payment.
-  **Pay by post:** Mail this slip with your cheque to - **PO Box 480 Bendigo VIC 3552.** If paying by cheque please complete the details below.
-  **Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week. www.bendigobank.com.au
-  Register for Internet or Phone Banking call **1300 BENDIGO** (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

IB PAY Biller code: **342949**
Ref: **691211254**

Bank@Post™ Agency Banking Pay at any Post Office by **Bank@Post™** using your credit card.

| Business Credit Card | |
|--------------------------------|----------------------|
| BSB number | 633-000 |
| Account number | 691211254 |
| Customer name | SHIRE OF KULIN |
| Minimum payment required | \$45.53 |
| Closing Balance on 30 Apr 2024 | \$1,517.98 |
| Payment due | 14 May 2024 |
| Date | Payment amount |
| <input type="text"/> | <input type="text"/> |

| Drawer | Chq No | BSB | Account No | \$ | ¢ |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

^Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.

Business Credit Card *(continued)*

| Date | Transaction | Withdrawals | Payments | Balance |
|---|---|-------------------|-------------------|-------------------|
| 17 Apr 24 | MAIN ROADS WA HEAVY ,WELSHPOOL AUS RETAIL PURCHASE 15/04 CARD NUMBER 552638XXXXXXXX706 1 | 50.00 | | 415.74 |
| 17 Apr 24 | ST JOHN AMBULANCE AU ST,BELMONT AUS RETAIL PURCHASE 15/04 CARD NUMBER 552638XXXXXXXX706 1 | 665.00 | | 1,080.74 |
| 19 Apr 24 | Telstra Direct Debit ,AUSTRALIA AUS RETAIL PURCHASE 17/04 CARD NUMBER 552638XXXXXXXX823 1 | 49.95 | | 1,130.69 |
| 19 Apr 24 | ESAFETY SUPPLIE1,WET HERILL PAR AUS RETAIL PURCHASE 18/04 CARD NUMBER 552638XXXXXXXX706 1 | 345.69 | | 1,476.38 |
| 20 Apr 24 | CITY OF SWAN, MIDLAN D AUS RETAIL PURCHASE 19/04 CARD NUMBER 552638XXXXXXXX706 1 | 7.00 | | 1,483.38 |
| 20 Apr 24 | CITY OF PERTH PARKIN G-, PERTH AUS RETAIL PURCHASE 19/04 CARD NUMBER 552638XXXXXXXX832 1 | 10.60 | | 1,493.98 |
| 29 Apr 24 | CARD FEE 6 @ \$4.00 | 24.00 | | 1,517.98 |
| Transaction totals / Closing balance | | \$1,517.98 | \$9,120.36 | \$1,517.98 |

AUTOMATIC PAYMENTS HAVE BEEN SPECIFIED FOR YOUR ACCOUNT.

We suggest you carefully check all entries on your statement. Apparent errors or possible unauthorised transactions should be promptly reported to us.

The security of your Personal Identification Number (PIN) is very important. To avoid being liable for unauthorised transactions, you should follow the terms and conditions of your account. We also recommend some simple steps to protect your PIN:

- Memorise your PINs and passwords and destroy any communications advising you of new ones. Don't keep a record of your PINs or passwords, in written or electronic form.
- If you choose your own, ensure that it is not something easy to guess like your (or a family member's) birth date, name, phone number, postcode, driver's licence number or numbers that form a pattern.
- Don't tell anyone your PIN, not even friends, family or a bank representative.
- Ensure nobody watches you enter your PIN or password. A good practice is to cover the keypad when you put in your PIN or password.
- Watch out for email, SMS or call scams asking for details relating to your account. If you receive suspicious emails, please contact us immediately.

Please note: These are guidelines only. While following these steps will help you to protect your PIN, your liability for any losses arising from unauthorised transactions is determined in accordance with the ePayments Code. For further details, see <https://asic.gov.au/regulatory-resources/financial-services/epayments-code/> or visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.

An International Transaction Fee of 3% of the transaction amount (in AUD) is payable for each transaction which is conducted in a currency other than Australian dollars (AUD), or conducted in Australian dollars (AUD) but with or using a merchant, payment processor, financial institution or other entity (including an online merchant) who is outside of Australia. (Fee does not apply to Bendigo Ready Credit Card). Note: It may not always be apparent to you that an online merchant is located outside of Australia. Additional charges may apply for cash transactions.

Card Security

For information on how to securely use your card and account please visit bendigobank.com.au/mycard for all card related information. Business customers visit mybusinesscard.



Shire of Kulin

MONTHLY FINANCIAL REPORT

For the period ended 30 April 2024

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

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Shire of Kulin
STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

| | Ref Note | Adopted Budget (a) \$ | Amended Budget (b) \$ | YTD Budget (b) \$ | YTD Actual (c) \$ | Variance (c) - (b) \$ | Variance ((c) - (b))/(b) % |
|---|-------------|--------------------------------|--------------------------------|-------------------------|----------------------------|-----------------------------|----------------------------------|
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| General rates | 10 | 2,283,149 | 2,283,149 | 2,283,149 | 2,266,997 | (16,152) | (1%) |
| Ex gratia rates | 10 | 27,235 | 27,235 | 27,235 | 27,235 | 0 | 0% |
| Grants, subsidies & contributions | 11 | 3,212,742 | 3,338,098 | 3,270,182 | 3,320,740 | 50,558 | 2% |
| Fees and charges | | 1,878,241 | 1,878,242 | 1,583,816 | 1,716,860 | 133,044 | 8% |
| Interest revenue | | 162,863 | 212,863 | 177,300 | 201,887 | 24,587 | 14% |
| Other revenue | | 126,992 | 154,910 | 121,818 | 200,850 | 79,032 | 65% |
| Profit on asset disposals | 7 | 34,212 | 34,212 | 28,500 | 60,733 | 32,233 | 113% |
| | | 7,725,434 | 7,928,709 | 7,492,000 | 7,795,300 | 303,300 | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (2,730,791) | (2,788,458) | (2,323,210) | (2,244,705) | 78,505 | (3%) |
| Materials and contracts | | (2,405,955) | (2,497,277) | (1,993,976) | (2,006,419) | (12,443) | 1% |
| Utility charges | | (373,220) | (373,220) | (314,520) | (267,426) | 47,094 | (15%) |
| Depreciation | | (3,159,688) | (3,354,688) | (2,795,520) | (2,832,317) | (36,797) | 1% |
| Interest expenses | 9 | (32,626) | (32,626) | (27,180) | (15,077) | 12,103 | (45%) |
| Insurance | | (347,156) | (347,156) | (346,659) | (350,752) | (4,092) | 1% |
| Loss on asset disposals | 7 | 0 | 0 | 0 | 0 | 0 | 0% |
| | | (9,049,437) | (9,393,425) | (7,801,065) | (7,716,695) | 84,370 | |
| Non-cash amounts excluded from operating activities | 2 | 3,125,475 | 3,320,476 | 2,767,020 | 2,769,903 | 2,883 | 0% |
| Amount attributable to operating activities | | 1,801,473 | 1,855,760 | 2,457,955 | 2,848,508 | 390,558 | |
| INVESTING ACTIVITIES | | | | | | | |
| Capital grants, subsidies and contributions | 11 | 5,936,259 | 4,380,937 | 2,680,462 | 3,048,979 | 368,517 | 14% |
| Proceeds from disposal of assets | 7 | 188,000 | 188,000 | 141,000 | 211,136 | 70,136 | 50% |
| Payments for property, plant and equipment and infrastructure | 7 | (8,589,087) | (7,226,839) | (5,818,400) | (5,769,702) | 48,698 | (1%) |
| Amount attributable to investing activities | | (2,464,827) | (2,657,902) | (2,996,938) | (2,509,586) | 487,352 | |
| FINANCING ACTIVITIES | | | | | | | |
| Transfers from reserves | 5 | 270,000 | 300,000 | 0 | 50,000 | 50,000 | 100% |
| Repayment of borrowings | 9 | (99,144) | (99,144) | (49,572) | (49,196) | 376 | (1%) |
| Transfers to reserves | 5 | (601,362) | (601,362) | 0 | (508,455) | (508,455) | 100% |
| Amount attributable to financing activities | | (430,506) | (400,506) | (49,572) | (507,651) | (508,079) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | 2 | 1,112,090 | 1,066,813 | 1,066,813 | 1,066,818 | 5 | 0% |
| Amount attributable to operating activities | | 1,801,473 | 1,855,760 | 2,457,955 | 2,848,508 | 390,553 | 16% |
| Amount attributable to investing activities | | (2,464,827) | (2,657,902) | (2,996,938) | (2,509,586) | 487,352 | (16%) |
| Amount attributable to financing activities | | (430,506) | (400,506) | (49,572) | (507,651) | (458,079) | 100% |
| Surplus or deficit after imposition of general rates | 2 | 18,229 | (135,835) | 478,258 | 898,088 | 419,830 | 88% |

* Refer to Note 3 for an explanation of the reasons for the variance.

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

Shire of Kulin
STATEMENT OF FINANCIAL POSITION
For the period ended 30 April 2024

| | 30-Jun-23 \$ | 30-Apr-24 \$ |
|---|--------------------|--------------------|
| CURRENT ASSETS | | |
| Cash at Bank | 1,339,387 | 1,114,339 |
| Cash at Bank (Reserves & Restricted Funds) | 1,872,305 | 2,330,760 |
| Trade and other receivables | 689,753 | 611,711 |
| Sundry Debtors - Rates | 30,444 | 34,922 |
| Inventories | 64,574 | 59,488 |
| Contract Assets | 368,697 | 768,184 |
| TOTAL CURRENT ASSETS | 4,365,161 | 4,919,405 |
| CURRENT LIABILITIES | | |
| Sundry Creditors | (396,641) | (447,859) |
| Accruals | (203,597) | 0 |
| ATO Liabilities | (98,846) | (39,316) |
| Bonds & deposits held | (97,275) | (102,526) |
| Contract Liabilities | (199,690) | (670,867) |
| Borrowings | (99,144) | (99,144) |
| Employee Provisions | (429,989) | (429,989) |
| TOTAL CURRENT LIABILITIES | (1,525,183) | (1,789,701) |
| TOTAL NET CURRENT ASSETS | 2,839,978 | 3,129,704 |
| NON-CURRENT ASSETS | | |
| Investment in Associate | 42,199 | 42,199 |
| Work in Progress | 305,807 | - |
| Land & Buildings | 22,597,500 | 22,868,684 |
| Plant & Equipment | 3,528,514 | 3,689,712 |
| Furniture & Equipment | 231,864 | 257,224 |
| Motor Vehicles | 1,410,817 | 1,277,759 |
| Infrastructure | 73,644,309 | 76,412,413 |
| Shares - Kulin Community Financial Services | 5,000 | 5,000 |
| Units Held - Local Government House Trust | 81,490 | 83,171 |
| TOTAL NON-CURRENT ASSETS | 101,847,499 | 104,636,161 |
| NON CURRENT LIABILITIES | | |
| Borrowings | (784,558) | (735,362) |
| Employee Provisions | (44,928) | (44,928) |
| TOTAL NON-CURRENT LIABILITIES | (829,486) | (780,291) |
| NET ASSETS | 103,857,990 | 106,985,575 |
| Asset Revaluation - Infrastructure | 37,546,160 | 37,546,160 |
| Asset Revaluation - Property, Plant & Equipment | 1,597,499 | 1,597,499 |
| Asset Revaluation - Land & Buildings | 14,753,878 | 14,753,878 |
| Accumulated Reserves | 1,872,305 | 2,330,760 |
| Accumulated Surplus | 48,088,149 | 50,757,278 |
| TOTAL EQUITY | 103,857,990 | 106,985,575 |

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 1 - Basis of Preparation & Significant Accounting Policies

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Notes 4-11 do not form part of the financial report.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 2 - Net Current Assets Composition

| | Adopted Budget Opening 30-Jun-23 | Last Year Closing 30-Jun-23 | Year to Date 30-Apr-24 |
|--|---|--|---|
| Current Assets | | | |
| Cash and Cash Equivalents | 3,211,693 | 3,211,692 | 3,445,100 |
| Accounts Receivable - Rates | 30,444 | 30,444 | 34,922 |
| Accounts Receivable - Sundry | 689,503 | 689,753 | 611,711 |
| Accrued Income | 16,232 | 16,232 | 0 |
| Inventories | 64,574 | 64,574 | 59,488 |
| Contract Assets | 346,661 | 352,465 | 768,184 |
| | 4,359,107 | 4,365,161 | 4,919,405 |
| Less: Current Liabilities | | | |
| Sundry Creditors | (397,023) | (396,641) | (447,859) |
| Payroll Accruals | (61,101) | (61,101) | 0 |
| Accrued expenses | (100,000) | (142,496) | 0 |
| Contract Liabilities | (190,478) | (199,690) | (670,867) |
| Provision for Annual Leave | (186,096) | (186,096) | (186,096) |
| Provision for Long Service Leave | (243,893) | (243,893) | (243,893) |
| ATO Liability | (98,846) | (98,846) | (39,316) |
| Bonds & deposits held | (97,275) | (97,275) | (102,526) |
| Borrowings | (99,144) | (99,144) | (99,144) |
| | (1,473,856) | (1,525,183) | (1,789,701) |
| Net current assets | 2,885,252 | 2,839,978 | 3,129,704 |
| Adjustments to Current Assets | | | |
| Less: Reserves | (1,872,305) | (1,872,305) | (2,330,760) |
| Add: Borrowings | 99,144 | 99,144 | 99,144 |
| Closing funding surplus/(deficit) | 1,112,091 | 1,066,818 | 898,088 |

CURRENT AND NON-CURRENT CLASSIFICATION

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 3 - Explanation of Material Variances

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

The material variance adopted by Council for the 2023-24 year is \$10,000 and 10.00%.

| Revenue from operating activities | Var \$ | Var % | Explanation |
|--|---------------|--------------|---|
| General Rates | (16,152) | -1% | Under \$10,000 and 10% threshold. |
| Ex gratia rates | 0 | 0% | Under \$10,000 and 10% threshold. |
| Grants, subsidies and contributions | 50,558 | 2% | Relates to CRC Operational Grant - we have received the full year allocation all ready. Budgeted to receive final quarterly payment in June. |
| Fees and charges | 133,044 | 8% | Aquatic Centre admission fees \$15k over full year budget - 13,210 patrons through the gate this season, compared to 9,809 last year and 11,358 the year before. FRC Bar sales \$36k overbudget. Combined hostel and caravan park income \$18k overbudget. Fuel sales \$103k overbudget - sold 64,095L more than budgeted. We are really seeing the posive economic effects of additional tourists and event related visitors to our town. Offset by Childcare fees being \$33k underbudget and private works income \$23k underbudget. |
| Interest earnings | 24,587 | 14% | Expected this will difference will reduce as our municipal investments balance reduces over the remainder of the financial year. |
| Other revenue | 79,032 | 65% | \$11k reimbursement for cost of Pingaring Entry signage from Shire of Lake Grace which wasn't budgeted for. \$15k paid parental leave reimbursement from government. \$33k workers compensation wage reimbursement not budgeted for. |
| Profit on asset disposals | 32,233 | 113% | Profit on sale of grader \$30k more than budgeted. |
| Expenditure from operating activities | Var \$ | Var % | Explanation |
| Employee costs | 78,505 | -3% | Many line items contributing to this variance. We are underbudget on admin & CRC salaries and allowances compared to budget. Workers comp salaries expense of \$48k offsetting this. KCCC Salaries overbudget - due to qualifications of staff and restructuring. |
| Materials and contracts | (12,443) | 1% | Under \$10,000 and 10% threshold. |
| Utility charges | 47,094 | -15% | Standpipe water expenditure \$23k underbudget. Utilities across the board underbudget. |
| Depreciation | (36,797) | 1% | Under \$10,000 and 10% threshold. |
| Interest expenses | 12,103 | -45% | Under \$10,000 and 10% threshold. |
| Insurance | (4,092) | 1% | Under \$10,000 and 10% threshold. |
| Loss on asset disposals | 0 | 0% | Under \$10,000 and 10% threshold. |
| Investing activities | Var \$ | Var % | Explanation |
| Proceeds from capital grants, subsidies and contributions | 368,517 | 14% | Mostly timing differences with budget spread over full year. Refer to Note 11 |
| Proceeds from disposal of assets | 70,136 | 50% | Budget spread over full year. Refer to Note 6 Assets |
| Payments for property, plant and equipment and infrastructure | 48,698 | -1% | Refer to Note 6 Assets for breakdown. |
| Financing activities | Var \$ | Var % | Explanation |
| Transfer from reserves | 50,000 | 100% | Transfer from natural disaster reserve to independent water reserve budgeted in May - this transfer has already been made. |
| Repayment of borrowings | 376 | -1% | Under \$10,000 and 10% threshold. |
| Transfer to reserves | (508,455) | 100% | Funds transferred to plant, leave & independent water reserves earlier than budgeted. |
| Surplus or (deficit) at the start of the financial year | 5 | 0% | Under \$10,000 and 10% threshold. |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 4 - Cash & Financial Assets

| | General Ledger Balance 30-Apr-24 | Bank Statement Balance 30-Apr-24 |
|------------------------------------|---|---|
| Cash at Bank - Unrestricted | | |
| Municipal Funds | 97,240 | 292,314 |
| Freebairn Recreation Centre | 111,530 | 111,902 |
| Trust (restricted muni funds) | 102,526 | 102,526 |
| Investments | 799,444 | 799,444 |
| Till Float | 3,100 | - |
| Petty Cash | 500 | - |
| | 1,114,339 | 1,306,185 |
| Cash at Bank - Restricted | | |
| Reserve Funds | 2,330,760 | 2,330,760 |
| | 2,330,760 | 2,330,760 |

Note 5 - Reserve Accounts

| Reserve | Full year Budget | | | | Amended Budget | | | | Actual - YTD | | | |
|---------------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|-----------------|------------------|
| | Opening Balance | Transfer to | Transfer from | Closing Balance | Opening Balance | Transfer to | Transfer from | Closing Balance | Opening Balance | Transfer to | Transfer from | Closing Balance |
| Leave | 364,335 | 86,185 | (25,000) | 425,520 | 364,335 | 86,185 | (50,000) | 400,520 | 364,335 | 84,168 | - | 448,503 |
| Plant | 45,171 | 329,435 | 0 | 374,606 | 45,171 | 329,435 | 0 | 374,606 | 45,171 | 324,623 | - | 369,794 |
| Building | 393,242 | 22,143 | (25,000) | 390,385 | 393,242 | 22,143 | (25,000) | 390,385 | 393,242 | 13,351 | - | 406,593 |
| Admin Equipment | 30,383 | 51,216 | 0 | 81,599 | 30,383 | 51,216 | 0 | 81,599 | 30,383 | 1,032 | - | 31,415 |
| Natural Disaster | 148,362 | 5,938 | (90,000) | 64,300 | 148,362 | 5,938 | (90,000) | 64,300 | 148,362 | 5,037 | - 50,000 | 103,399 |
| Joint Venture Housing | 79,147 | 3,168 | (30,000) | 52,315 | 79,147 | 3,168 | 0 | 82,315 | 79,147 | 2,687 | - | 81,834 |
| FRC Surface & Equipment | 44,573 | 1,784 | 0 | 46,357 | 44,573 | 1,784 | 0 | 46,357 | 44,573 | 1,513 | - | 46,087 |
| Medical Services | 119,855 | 4,797 | (25,000) | 99,652 | 119,855 | 4,797 | (25,000) | 99,652 | 119,855 | 4,069 | - | 123,924 |
| Fuel Facility | 9,261 | 21,172 | 0 | 30,433 | 9,261 | 21,172 | 0 | 30,433 | 9,261 | 314 | - | 9,576 |
| Sportsperson Scholarship | 14,198 | 568 | 0 | 14,766 | 14,198 | 568 | 0 | 14,766 | 14,198 | 482 | - | 14,680 |
| Freebairn Rec Centre | 215,077 | 8,608 | (50,000) | 173,685 | 215,077 | 8,608 | (50,000) | 173,685 | 215,077 | 7,302 | - | 222,379 |
| Bendering Tip Reserve | 128,584 | 5,143 | 0 | 133,727 | 128,584 | 5,143 | 0 | 133,727 | 128,584 | 4,366 | - | 132,950 |
| Short Stay Accommodation | 280,117 | 11,205 | (25,000) | 266,322 | 280,117 | 11,205 | (25,000) | 266,322 | 280,117 | 9,511 | - | 289,627 |
| Independent Water Reserve | | 50,000 | 0 | 50,000 | | 50,000 | (35,000) | 15,000 | - | 50,000 | - | 50,000 |
| | 1,872,305 | 601,362 | (270,000) | 2,203,667 | 1,872,305 | 601,362 | (300,000) | 2,158,667 | 1,872,305 | 508,455 | - 50,000 | 2,330,761 |

| Reserve Details | Reserve Details | Anticipated Use Date | Informal Min. | Informal Max. |
|---------------------------|---|----------------------|---------------|---------------|
| Leave | To fund employee long service and annual leave entitlements | - | - | As req |
| Plant | To fund the purchase of major plant. On average plant replacement cost approx. \$450k annually, on years where we spend less than this the difference is banked in to reserve. In years where we spend more we draw from the reserve. | - | 350,000 | - |
| Building | To fund the construction of staff housing | - | - | - |
| Admin Equipment | To fund the replacement of administration equipment. | - | 50,000 | 100,000 |
| Natural Disaster | To assist in the funding of preparations following a natural disaster | - | - | - |
| Joint Venture Housing | To fund the upkeep of JV housing with the Department of Housing | - | - | - |
| FRC Surface & Equipment | To fund the replacement of equipment and sports surfaces at the Freebairn Recreation Facility as necessary | - | - | - |
| Medical Services | To fund the upgrade of medical facilities & costs related to the recruitment of a doctor for the Shire | - | 100,000 | 150,000 |
| Fuel Facility | To fund the replacement of the equipment at the fuel facility. Net profit from the sale of fuel is transferred to this reserve. | - | 75,000 | 200,000 |
| Sportsperson Scholarship | To fund scholarships for local sportspersons | - | - | 15,000 |
| Freebairn Rec Centre | To fund the ongoing asset management of the FRC | - | 100,000 | - |
| Short Stay Accommodation | To fund the construction of short stay accommodation units | - | - | 250,000 |
| Independent Water Reserve | To fund the replacement and maintenance of water infrastructure within the Shire | - | - | - |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 6 - Asset information

Note 6 (a) - Asset Acquisitions

| Description | Original Budget | Amended Budget | YTD Budget | YTD Actual | Category | Renewal/ Replace | New Asset |
|---|------------------|------------------|------------------|------------------|----------|------------------|-----------|
| E041100 AV equipment for Chambers & meeting room | 20,000 | 20,000 | 16,660 | - | F&E | | Y |
| E042400 Computers & Laptops | 40,000 | 40,000 | 33,330 | 52,129 | F&E | Y | |
| E053720 Emergency Services Building | 5,000 | 5,000 | 4,160 | - | L&B | Y | |
| E053721 Emergency Services Building generator | - | - | - | 15,196 | P&E | | Y |
| E077100 Flooring & security upgrades | 25,000 | 25,000 | 20,830 | - | L&B | Y | |
| E084105 KCCC Flooring, curtains & outdoor blinds | 15,000 | 15,000 | 24,650 | 11,086 | L&B | Y | |
| E084105 KCCC Equipment upgrades | 14,583 | 14,583 | - | - | P&E | | Y |
| E091106 17 McInnes Street - fireplace, loungeroom doors | 5,000 | 5,000 | 4,160 | - | L&B | Y | |
| E091107 Units 4 & 5/25 Johnston Street renovation | 67,000 | - | - | - | L&B | Y | |
| E091112 5 Bowey Way | 5,000 | 5,000 | 4,160 | - | L&B | Y | |
| E091115 14 Stewart Street laundry | 12,000 | - | - | - | L&B | Y | |
| E091116 12 Bowey Way Renovation | 58,350 | 58,350 | 48,620 | 36,268 | L&B | Y | |
| E092116 Ellson Street units - blinds | 10,000 | 10,000 | 8,330 | - | L&B | Y | |
| E101520 Transfer Station | 10,000 | 10,000 | 8,330 | - | L&B | Y | |
| E108010 Pingaring Entrance Signs | - | - | - | 11,008 | L&B | Y | |
| E112100 Aquatic Centre - Slide structure | 150,000 | - | - | - | Inf | Y | |
| E112100 Aquatic Centre - South side shade | 35,000 | 35,000 | 35,000 | 22,727 | Inf | Y | |
| E113900 FRC Gym & Function room CCTV | 5,000 | 5,000 | 4,160 | - | P&E | Y | |
| E113940 FRC Generator | 40,000 | 40,000 | 33,330 | - | P&E | | Y |
| E113907 FRC Playground shade & Tennis club playground | 65,000 | 65,000 | 54,160 | 70,935 | P&E | Y | |
| E113905 FRC Changeroom upgrades | 35,000 | 35,000 | 195,830 | 9,300 | L&B | Y | |
| E113905 Tennis court resurfacing | 200,000 | 200,000 | - | - | Inf | Y | |
| E116400 Community Garden | 10,000 | - | - | - | Inf | Y | |
| E117100 AAP Footpaths & fence | 12,000 | 12,000 | 10,000 | 7,825 | Inf | Y | |
| E123100 Grader (PE25) | 465,000 | 465,000 | 465,000 | 495,500 | P&E | Y | |
| E123100 Posi Track & Mulcher | 135,000 | - | - | - | P&E | | Y |
| E123100 Flail Verti Mower | 24,000 | 24,000 | 24,000 | 24,480 | P&E | | Y |
| E123100 Sundry Plant | 10,000 | 10,000 | 10,000 | - | P&E | | Y |
| E123105 Toyota Prado (CEO) | 68,000 | 68,000 | - | 65,266 | MV | Y | |
| E123105 4x2 Utility (MV121 -BMO) | 50,000 | 50,000 | 152,500 | 43,491 | MV | Y | |
| E123105 Ford Everest (Works Manager) | 65,000 | 65,000 | - | 64,019 | MV | Y | |
| E121500 RRG Road Construction | 506,504 | 506,504 | 422,070 | 424,359 | Inf | Y | |
| E121520 R2R Road Construction | 534,902 | 534,902 | 445,710 | 525,003 | Inf | Y | |
| E121551 WSNF Road Construction | 2,509,321 | 579,921 | 499,715 | 385,299 | Inf | Y | 1,929,400 |
| E121552 RRUPP Road Construction | 1,983,100 | 2,601,548 | 2,167,960 | 2,306,775 | Inf | Y | - 618,448 |
| E121553 LRCIP Road Construction | - | 370,551 | 76,631 | 147,870 | Inf | Y | - 370,551 |
| E121750 BS Road Construction | 495,095 | 495,095 | 412,580 | 399,306 | Inf | Y | - |
| E121550 Own Resource Road Construction | 413,574 | 381,728 | 334,344 | 277,620 | Inf | Y | 31,845 |
| E121580 Footpath Construction | 62,956 | 62,956 | 52,450 | 112,106 | Inf | Y | - |
| E121570 Depot Crib Room | 231,701 | 231,701 | 193,070 | 215,075 | L&B | | Y |
| E132500 Hostel upgrades | 25,000 | 25,000 | 20,830 | - | L&B | Y | |
| E134505 CRC Photocopier | 15,000 | 15,000 | 15,000 | 11,090 | F&E | Y | |
| E121605 Tourism signage, interp panels & shelters | 131,000 | 80,000 | - | - | P&E | | Y |
| E136046 Standpipe Upgrades | - | 35,000 | - | 35,969 | P&E | | |
| E137600 Old Admin Building bathrooms & flooring | 25,000 | 25,000 | 20,830 | - | L&B | Y | |
| | 8,589,087 | 7,226,839 | 5,818,400 | 5,769,702 | | | |
| Add Work in Progress at 30 June 2023: | | | | | | | |
| KCCC Flooring, curtains & outdoor blinds | | | | 11,086 | | | |
| 12 Bowey Way Renovation | | | | 158,463 | | | |
| Depot Crib Room | | | | 136,258 | | | |
| Design costs for Yealering Clayton Road Intersection | | | | - | | | |
| 0A01195 Total Work in Progress | | | | 305,807 | | | |
| | | | | 6,075,508 | | | |

| Note 6 (b) - Disposal of Assets | Budgeted | Budgeted | Budgeted | Actual | Actual | Actual |
|---|----------------|----------------|-----------------------|----------------|----------------|---------------|
| | WDV | Proceeds | Profit/(loss) on sale | | | |
| PE124 CAT 12H Grader (PE25) | 51,105 | 65,000 | 13,895 | 47,774 | 91,136 | 43,362 |
| MV187 Toyota Prado CEO (MV27) | 49,069 | 53,000 | 3,931 | - | - | 0 |
| MV158 Holden Colorado Single Cab (MV121) | 3,498 | 15,000 | 11,502 | 4,274 | 9,091 | 4,817 |
| MV194 Toyota Prado (Works Manager) (MV30) | 50,116 | 55,000 | 4,884 | 51,032 | 56,364 | 5,332 |
| MV191 Toyota Hilux (MV120) | - | - | 0 | 47,324 | 54,545 | 7,222 |
| | 153,788 | 188,000 | 34,212 | 150,404 | 211,136 | 60,733 |

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 7 - Receivables

| Rates receivable | 30-Jun-23 | 29-Feb-24 |
|-----------------------------------|---------------|---------------|
| | \$ | \$ |
| Opening arrears previous years | 88,600 | 45,423 |
| Levied this year | 2,255,588 | 2,566,820 |
| Less - collections to date | (2,298,765) | (2,562,341) |
| Equals current outstanding | 45,423 | 49,902 |
| Net rates collectable | 45,423 | 49,902 |
| % Collected | 98.06% | 98.09% |

| Trade Receivables | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (95) | 106,552 | 702 | 402 | 0 | 107,561 |
| Percentage | -0.1% | 99.1% | 0.7% | 0.4% | 0.0% | |
| Allowance for impairment of receivables | | | | | | 0 |
| Total receivables general outstanding | | | | | | 610,972 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.

Note 8 - Payables

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Sundry Creditors | 0 | 438,065 | 1,229 | 0 | (407) | 438,887 |
| Percentage | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | 438,887 |
| ATO liabilities | | 39,316 | | | | 39,316 |
| Total payables general outstanding | | | | | | 478,203 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

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

Note 9 - Borrowings

| | Budget | | | | Actual | | | |
|--------------------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
| | Principal | Principal | Principal | Interest | Principal | Principal | Principal | Interest |
| | 01/07/2023 | Repayments | 30/06/2024 | Repayments | 01/07/2023 | Repayments | 30/06/2024 | Repayments |
| Loan 1 Administration Building | 883,702 | 99,144 | 784,558 | 32,626 | 883,702 | 49,196 | 834,506 | 15,077 |
| | 883,702 | 99,144 | 784,558 | 32,626 | 883,702 | 49,196 | 834,506 | 15,077 |

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 10 - Rate Revenue

| Rate Type | Rate in \$ | Number of properties | Rateable Value | Budgeted Rate Revenue | Actual Rate Revenue |
|--|-------------------|-----------------------------|-----------------------|------------------------------|----------------------------|
| General Rate | | | | | |
| Gross Rental Value | | | | | |
| Residential | 0.1073 | 136 | 1,371,295 | 147,140 | 147,195 |
| Industrial | 0.1073 | 12 | 115,443 | 12,387 | 12,387 |
| Commercial | 0.1073 | 28 | 434,977 | 46,673 | 46,720 |
| Rural | 0.1073 | 11 | 101,715 | 10,914 | 10,914 |
| Unimproved Value | | | | | |
| Rural | 0.007212 | 342 | 296,773,295 | 2,140,329 | 2,140,711 |
| Mining | 0.007212 | 0 | | - | - |
| Sub-total | | 529 | 298,796,724 | 2,357,443 | 2,357,927 |
| Minimum Payment | | | | | |
| Gross Rental Value | | | | | |
| Residential | 519.97 | 9 | 11,174 | 4,680 | 4,680 |
| Industrial | 519.97 | 6 | 11,905 | 3,120 | 3,120 |
| Commercial | 519.97 | 4 | 8,280 | 2,080 | 2,079 |
| Rural | 519.97 | 7 | 8,125 | 3,640 | 3,640 |
| Unimproved Value | | | | | |
| Rural | 519.97 | 16 | 652,195 | 8,319 | 8,320 |
| Mining | 519.97 | 34 | 373,318 | 17,679 | 18,644 |
| | | 76 | 1,064,997 | 39,518 | 40,481 |
| | | 605 | 299,861,721 | 2,396,961 | 2,398,409 |
| Discount | | | | (101,858) | (104,316) |
| Concessions/Write-offs | | | | (11,954) | (27,095) |
| Total raised from general rates | | | | 2,283,149 | 2,266,997 |
| Ex-Gratia Rates | | | | 27,235 | 27,235 |
| Total Rates | | | | 2,310,384 | 2,294,232 |

All land (other than exempt land) in the Shire of Kulin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Kulin.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Shire of Kulin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ended 30 April 2024

Note 11 - Grants

Operating Grants

| Grant Source | Purpose | Original Budget | Amended Budget | YTD Budget | YTD Actual |
|---|--|------------------------|-----------------------|-------------------|-------------------|
| Grants Commission | Federal financial assistance grants | 2,803,300 | 2,928,656 | 2,897,317 | 2,897,320 |
| Fire & Emergency Services | Emergency Services Levy Operating Grant | 38,000 | 38,000 | 28,500 | 38,372 |
| KCCC Sustainability Grant | Childcare Sustainability Grant | - | - | - | - |
| KCCC Traineeship Grant | Childcare Traineeship Grant | 1,500 | 1,500 | 1,250 | 3,598 |
| Main Roads | State Direct Grant (Untied Road Funding) | 261,631 | 261,631 | 261,631 | 267,373 |
| Department of Primary Industries & Regional Development | Community Resource Centre Funding | 105,311 | 105,311 | 78,984 | 113,944 |
| | Support Grant & Video Conferencing Grant | 3,000 | 3,000 | 2,500 | - |
| | | 3,212,742 | 3,338,098 | 3,270,182 | 3,320,607 |

Capital Grants

| Grant Source | Purpose | Original Budget | Amended Budget | YTD Budget | YTD Actual (Income recognised) | Grant income received |
|--|---|------------------------|-----------------------|-------------------|---------------------------------------|------------------------------|
| Local Roads & Community Infrastructure Program | Federal Government Stimulus to deliver priority local roads and community infrastructure projects | 665,870 | 554,541 | - | 90,102 | 2,774 |
| Kulin Bush Races | KCCC | | - | | | |
| Kulin Bush Races | Shade for south side | 34,850 | 34,850 | 29,040 | - | - |
| CSRFF, Tennis Club & Kulin Bush Races | Tennis Court Resurfacing | 153,000 | 113,000 | - | - | - |
| Main Roads - Regional Road Group | Road Construction | 333,334 | 333,334 | 249,999 | 282,905 | 266,668 |
| Federal - Wheatbelt Secondary Freight Network | Road Construction | 2,328,701 | 429,950 | 214,975 | 352,826 | 946,191 |
| Federal - Remote Roads Upgrade Pilot Program | Road Construction | 1,586,480 | 2,081,238 | 1,560,930 | 1,603,032 | 1,006,114 |
| Federal - Roads to Recovery | Road Construction | 503,796 | 503,796 | 377,847 | 503,796 | 503,796 |
| Federal - Black Spot Program | Road Construction on Dangerous Roads | 330,228 | 330,228 | 247,671 | 216,318 | 248,776 |
| | | 5,936,259 | 4,380,937 | 2,680,462 | 3,048,979 | 2,974,319 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 30 April 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|------------------------------------|--|----------------------|----------------------|----------------------|----------------------|--------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E030100 | Discount Allowed on Rates | 01 Rates | \$101,858 | \$101,858 | \$101,858 | \$104,316 | \$2,458 |
| E030110 | RATES WRITTEN OFF | 01 Rates | \$11,954 | \$11,954 | \$11,954 | \$27,095 | \$15,141 |
| E030115 | DOUBTFUL DEBTS EXPENSE RATES | 01 Rates | \$0 | \$0 | \$0 | \$0 | \$0 |
| I030001 | General Rate - GRV | 01 Rates | (\$217,113) | (\$217,113) | (\$217,113) | (\$217,113) | (\$0) |
| I030101 | General Rate - UV | 01 Rates | (\$2,140,331) | (\$2,140,331) | (\$2,140,331) | (\$2,140,331) | \$0 |
| I030105 | Interim Rates - GRV/UV | 01 Rates | \$0 | \$0 | \$0 | (\$1,447) | (\$1,447) |
| I030131 | Minimum Rates- GRV | 01 Rates | (\$13,519) | (\$13,519) | (\$13,519) | (\$13,519) | (\$0) |
| I030133 | Minimum Rates - UV | 01 Rates | (\$25,998) | (\$25,998) | (\$25,998) | (\$25,999) | (\$1) |
| I030150 | EX GRATIA RATES | 01 Rates | (\$27,235) | (\$27,235) | (\$27,235) | (\$27,235) | \$0 |
| | | Rates Total | (\$2,310,384) | (\$2,310,384) | (\$2,310,384) | (\$2,294,232) | \$16,152 |
| I031100 | Grants Commission | 05 Operating Grants, Subsidies & Contributions | (\$2,803,300) | (\$2,928,656) | (\$2,897,317) | (\$2,897,320) | (\$3) |
| I053010 | ESL Bush Fires Allocation | 05 Operating Grants, Subsidies & Contributions | (\$38,000) | (\$38,000) | (\$28,500) | (\$38,372) | (\$9,872) |
| I084030 | TRAINEESHIPS | 05 Operating Grants, Subsidies & Contributions | (\$1,500) | (\$1,500) | (\$1,250) | (\$937) | \$313 |
| I084100 | Various Grants | 05 Operating Grants, Subsidies & Contributions | \$0 | \$0 | \$0 | (\$2,793) | (\$2,793) |
| I122360 | Government Grants | 05 Operating Grants, Subsidies & Contributions | (\$261,631) | (\$261,631) | (\$261,631) | (\$267,373) | (\$5,742) |
| I134500 | GRANTS - CRC OPERATIONAL | 05 Operating Grants, Subsidies & Contributions | (\$105,311) | (\$105,311) | (\$78,984) | (\$113,944) | (\$34,960) |
| I134510 | OTHER GRANTS | 05 Operating Grants, Subsidies & Contributions | (\$3,000) | (\$3,000) | (\$2,500) | \$0 | \$2,500 |
| | | Operating Grants, Subsidies & Contributions Total | (\$3,212,742) | (\$3,338,098) | (\$3,270,182) | (\$3,320,740) | (\$50,558) |
| I030142 | Admin Charge for Instalments | 02 User Charges | (\$500) | (\$500) | (\$410) | (\$693) | (\$283) |
| I030160 | Information & Search Fees | 02 User Charges | (\$4,000) | (\$4,000) | (\$3,330) | (\$6,247) | (\$2,917) |
| I030170 | LEGAL FEES RECOVERED | 02 User Charges | \$0 | \$0 | \$0 | (\$1,556) | (\$1,556) |
| I030171 | LEGAL FEES RECOVERED (NO GST) | 02 User Charges | \$0 | \$0 | \$0 | (\$350) | (\$350) |
| I051100 | FIRE CONTRIBUTIONS | 02 User Charges | \$0 | \$0 | \$0 | (\$8,180) | (\$8,180) |
| I052400 | FINES AND PENALTIES | 02 User Charges | (\$200) | (\$200) | (\$160) | \$0 | \$160 |
| I052420 | DOG REGISTRATION FEES | 02 User Charges | (\$2,200) | (\$2,200) | (\$1,830) | (\$1,999) | (\$169) |
| I052430 | CAT REGISTRATION FEE INCOME | 02 User Charges | (\$200) | (\$200) | (\$160) | (\$120) | \$40 |
| I074100 | OTHER INCOME | 02 User Charges | \$0 | \$0 | \$0 | (\$61) | (\$61) |
| I074410 | OTHER LICENSES | 02 User Charges | \$0 | \$0 | \$0 | (\$996) | (\$996) |
| I080100 | REIMBURSEMENT FROM SCHOOL | 02 User Charges | \$0 | \$0 | \$0 | (\$1,486) | (\$1,486) |
| I084010 | Fees & Charges | 02 User Charges | (\$296,000) | (\$296,000) | (\$246,660) | (\$212,680) | \$33,980 |
| I084040 | FUNDRAISING - GST | 02 User Charges | (\$5,000) | (\$5,000) | (\$4,160) | \$0 | \$4,160 |
| I101400 | CHARGES - REFUSE REMOVAL | 02 User Charges | (\$93,824) | (\$93,824) | (\$93,824) | (\$93,373) | \$451 |
| I102410 | CHARGES - REFUSE REMOVAL | 02 User Charges | (\$18,176) | (\$18,176) | (\$18,176) | (\$17,892) | \$284 |
| I106110 | Planning Approvals | 02 User Charges | (\$8,000) | (\$8,000) | (\$6,660) | (\$972) | \$5,688 |
| I107400 | CHARGES - CEMETERY FEES | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,660) | (\$2,175) | (\$515) |
| I112405 | Pool Admission - Adults | 02 User Charges | (\$8,100) | (\$8,100) | (\$6,750) | (\$9,830) | (\$3,080) |
| I112410 | Pool Admission - Children | 02 User Charges | (\$6,250) | (\$6,250) | (\$5,200) | (\$7,174) | (\$1,974) |
| I112450 | Pool Slide Income | 02 User Charges | (\$20,000) | (\$20,000) | (\$16,660) | (\$30,573) | (\$13,913) |
| I112480 | SEASON PASS | 02 User Charges | (\$10,000) | (\$10,000) | (\$8,330) | (\$12,769) | (\$4,439) |
| I112600 | EVENTS | 02 User Charges | (\$1,000) | (\$1,000) | (\$830) | (\$2,774) | (\$1,944) |
| I113050 | MEMBERSHIPS - CORPORATE | 02 User Charges | \$0 | \$0 | \$0 | (\$58) | (\$58) |
| I113100 | Memberships - Adult | 02 User Charges | (\$11,900) | (\$11,900) | (\$9,910) | (\$11,216) | (\$1,306) |
| I113110 | Memberships - Children | 02 User Charges | (\$764) | (\$764) | (\$630) | (\$638) | (\$8) |
| I113120 | Memberships - Social | 02 User Charges | (\$1,164) | (\$1,164) | (\$960) | (\$698) | \$262 |
| I113130 | MEMBERSHIPS - SHORT TERM | 02 User Charges | (\$84) | (\$84) | (\$70) | (\$830) | (\$760) |
| I113150 | EVENTS AND CATERING | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,660) | (\$3,736) | (\$2,076) |
| I113300 | Hire - Indoor Courts | 02 User Charges | (\$500) | (\$500) | (\$410) | (\$608) | (\$198) |
| I113320 | Hire - Kitchen | 02 User Charges | (\$4,000) | (\$4,000) | (\$3,330) | (\$3,573) | (\$243) |
| I113351 | HIRE - TENNIS COURTS | 02 User Charges | \$0 | \$0 | \$0 | (\$49) | (\$49) |
| I113380 | Hire - Golf/Tennis Pavilion | 02 User Charges | (\$800) | (\$800) | (\$660) | (\$305) | \$355 |
| I113390 | Hire - Function Rooms | 02 User Charges | (\$1,500) | (\$1,500) | (\$1,250) | (\$4,572) | (\$3,322) |
| I113500 | BAR SALES | 02 User Charges | (\$130,000) | (\$130,000) | (\$108,330) | (\$144,132) | (\$35,802) |
| I113505 | Canteen Sales | 02 User Charges | (\$2,500) | (\$2,500) | (\$2,080) | (\$2,644) | (\$564) |
| I113510 | OCCASIONAL LIQUOR LICENCES | 02 User Charges | \$0 | \$0 | \$0 | (\$223) | (\$223) |
| I130400 | MERCHANDISE SALES | 02 User Charges | \$0 | \$0 | \$0 | (\$11) | (\$11) |
| I132409 | HOSTEL CHARGES | 02 User Charges | (\$10,000) | (\$10,000) | (\$8,330) | (\$17,102) | (\$8,772) |
| I132410 | Caravan Park Charges | 02 User Charges | (\$40,000) | (\$40,000) | (\$33,330) | (\$42,408) | (\$9,078) |
| I132430 | MERCHANDISE SALES | 02 User Charges | (\$2,500) | (\$2,500) | (\$2,080) | (\$719) | \$1,361 |
| I132450 | SALE OF THH SOUVENIRS (DO NOT USE) | 02 User Charges | \$2,500 | \$2,500 | \$2,080 | \$0 | (\$2,080) |
| I133410 | BUILDING PERMITS | 02 User Charges | (\$4,000) | (\$4,000) | (\$3,330) | (\$2,909) | \$421 |
| I133420 | BC/TF LEVY COLLECTION | 02 User Charges | (\$500) | (\$500) | (\$410) | (\$1,273) | (\$863) |
| I133425 | BUILDING SERVICES LEVY COLLECTION | 02 User Charges | (\$1,000) | (\$1,000) | (\$830) | (\$2,458) | (\$1,628) |
| I134010 | CRC MEMBERSHIPS | 02 User Charges | (\$300) | (\$300) | (\$250) | (\$23) | \$227 |
| I134070 | PHOTOCOPYING/PRINTING | 02 User Charges | (\$10,000) | (\$10,000) | (\$8,330) | (\$11,173) | (\$2,843) |
| I134100 | INTERNET/COMPUTER USAGE | 02 User Charges | (\$200) | (\$200) | (\$160) | (\$59) | \$101 |
| I134120 | STAFF ASSISTANCE/LABOUR | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,660) | (\$199) | \$1,461 |
| I134130 | KULIN UPDATE | 02 User Charges | (\$6,000) | (\$6,000) | (\$5,000) | (\$4,060) | \$941 |
| I134140 | Laminating | 02 User Charges | (\$750) | (\$750) | (\$620) | (\$570) | \$50 |
| I134150 | Equipment Hire | 02 User Charges | (\$500) | (\$500) | (\$410) | (\$48) | \$362 |
| I134160 | KULIN PHONE DIRECTORY | 02 User Charges | (\$1,000) | (\$1,000) | (\$830) | (\$179) | \$651 |
| I134170 | BUILDING/ROOM HIRE | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,660) | (\$183) | \$1,477 |
| I134180 | PUBLIC TRAINING/COURSES | 02 User Charges | (\$10,000) | (\$10,000) | (\$8,330) | (\$5,613) | \$2,717 |
| I134185 | EVENT INCOME & SPONSORSHIP (GST) | 02 User Charges | (\$5,000) | (\$5,000) | (\$4,160) | (\$1,822) | \$2,338 |
| I134186 | EVENT INCOME & SPONSORSHIP (GST FR | 02 User Charges | (\$1,000) | (\$1,000) | (\$830) | \$0 | \$830 |
| I134190 | Commissions | 02 User Charges | (\$8,640) | (\$8,640) | (\$7,200) | (\$7,176) | \$24 |
| I134215 | SUNDRY SERVICES | 02 User Charges | (\$1,000) | (\$1,000) | (\$830) | \$0 | \$830 |
| I134220 | BINDING | 02 User Charges | (\$2,000) | (\$2,000) | (\$1,660) | (\$97) | \$1,563 |
| I134225 | TRAINEESHIP REIMBURSEMENTS | 02 User Charges | (\$5,000) | (\$5,000) | (\$4,160) | \$0 | \$4,160 |
| I136010 | SALE OF STANDPIPE WATER | 02 User Charges | (\$35,000) | (\$35,000) | (\$29,160) | (\$6,966) | \$22,194 |
| I136115 | Community Cropping Program | 02 User Charges | (\$1,217) | (\$1,217) | (\$1,216) | (\$1,227) | (\$11) |
| I138020 | OTHER RACES INCOME | 02 User Charges | \$0 | \$0 | \$0 | (\$29,760) | (\$29,760) |
| I139010 | SALES - PUBLIC | 02 User Charges | (\$888,000) | (\$888,000) | (\$740,000) | (\$843,190) | (\$103,190) |
| I141410 | Private Works | 02 User Charges | (\$45,000) | (\$45,000) | (\$37,500) | (\$14,020) | \$23,480 |
| I142100 | Hire of Bus & Trailer | 02 User Charges | (\$12,000) | (\$12,000) | (\$10,000) | (\$11,332) | (\$1,332) |
| I143046 | CONTRIBUTION FOR VEHICLE | 02 User Charges | (\$2,756) | (\$2,756) | (\$2,290) | \$0 | \$2,290 |
| | | User Charges Total | (\$1,725,524) | (\$1,725,524) | (\$1,456,576) | (\$1,589,762) | (\$133,186) |
| I042050 | STAFF RENT ADMIN | 10 Rental Income | \$0 | \$0 | \$0 | (\$6,570) | (\$6,570) |
| I092100 | RENTAL - OTHER HOUSING | 10 Rental Income | (\$22,013) | (\$22,013) | (\$18,340) | (\$11,981) | \$6,359 |
| I092110 | Rental - GEHA Housing | 10 Rental Income | (\$44,177) | (\$44,177) | (\$36,810) | (\$34,586) | \$2,224 |
| I092150 | RENTAL - JOINT VENTURE | 10 Rental Income | (\$57,087) | (\$57,087) | (\$47,570) | (\$40,602) | \$6,968 |
| I111022 | RENTAL FROM MEMORIAL HALL | 10 Rental Income | \$0 | \$0 | \$0 | (\$1,669) | (\$1,669) |
| I112510 | STAFF RENT | 10 Rental Income | (\$5,850) | (\$5,850) | (\$4,870) | (\$4,950) | (\$80) |
| I134170 | BUILDING/ROOM HIRE | 10 Rental Income | \$0 | \$0 | \$0 | (\$377) | (\$377) |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 30 April 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. | |
|---------|-----------------------------------|----|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| | | | \$ | \$ | \$ | \$ | \$ | |
| E084010 | Salaries | 30 | Employee Costs | \$260,970 | \$260,970 | \$217,470 | \$245,767 | \$28,297 |
| E084011 | Salaries - Building Maintenance | 30 | Employee Costs | \$0 | \$0 | \$0 | \$85 | \$85 |
| E084012 | SALARIES - GARDENING | 30 | Employee Costs | \$3,840 | \$3,840 | \$3,200 | \$1,560 | (\$1,640) |
| E084013 | SUPERANNUATION | 30 | Employee Costs | \$27,937 | \$27,937 | \$23,280 | \$24,357 | \$1,077 |
| E084014 | CLEANING SALARIES | 30 | Employee Costs | \$13,213 | \$13,213 | \$11,010 | \$7,553 | (\$3,457) |
| E084061 | STAFF HOUSING | 30 | Employee Costs | \$12,418 | \$12,418 | \$10,340 | \$9,593 | (\$747) |
| E084070 | REPAIRS & MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$1,339 | \$1,339 |
| E084075 | STAFF EXPENSES | 30 | Employee Costs | \$750 | \$750 | \$620 | \$300 | (\$320) |
| E092050 | OTHER HOUSING MAINTENANCE | 30 | Employee Costs | \$866 | \$866 | \$720 | \$124 | (\$596) |
| E092060 | KULIN RETIREMENT HOMES | 30 | Employee Costs | \$7,158 | \$7,158 | \$5,960 | \$6,740 | \$780 |
| E092148 | GEHA HOUSING - COSTS | 30 | Employee Costs | \$5,799 | \$5,799 | \$4,830 | \$500 | (\$4,330) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 30 | Employee Costs | \$16,816 | \$16,816 | \$14,020 | \$7,391 | (\$6,629) |
| E101020 | DOMESTIC REFUSE COLLECTION | 30 | Employee Costs | \$5,760 | \$5,760 | \$4,800 | \$4,105 | (\$695) |
| E101021 | DUDININ REFUSE COLLECTION | 30 | Employee Costs | \$2,560 | \$2,560 | \$2,130 | \$1,984 | (\$146) |
| E101030 | REFUSE SITE MAINTENANCE | 30 | Employee Costs | \$27,418 | \$27,418 | \$22,840 | \$18,441 | (\$4,399) |
| E102020 | Commercial Refuse Collection | 30 | Employee Costs | \$13,441 | \$13,441 | \$11,200 | \$12,131 | \$931 |
| E102030 | Drum Muster | 30 | Employee Costs | \$640 | \$640 | \$530 | \$1,002 | \$472 |
| E104010 | Urban Stormwater Drainage | 30 | Employee Costs | \$1,216 | \$1,216 | \$1,010 | \$0 | (\$1,010) |
| E105051 | Reinstatement of Gravel Pits | 30 | Employee Costs | \$5,114 | \$5,114 | \$4,260 | \$1,789 | (\$2,471) |
| E107031 | KULIN CEMETERY | 30 | Employee Costs | \$4,626 | \$4,626 | \$3,850 | \$2,505 | (\$1,345) |
| E107050 | PUBLIC CONVENIENCES | 30 | Employee Costs | \$18,373 | \$18,373 | \$15,310 | \$16,268 | \$958 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 30 | Employee Costs | \$2,304 | \$2,304 | \$1,920 | \$1,646 | (\$274) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 30 | Employee Costs | \$1,105 | \$1,105 | \$920 | \$5,694 | \$4,774 |
| E107060 | WAR MEMORIAL | 30 | Employee Costs | \$608 | \$608 | \$500 | \$208 | (\$292) |
| E111021 | MEMORIAL HALL | 30 | Employee Costs | \$1,654 | \$1,654 | \$1,380 | \$1,615 | \$235 |
| E111031 | PINGARING HALL | 30 | Employee Costs | \$0 | \$0 | \$0 | \$201 | \$201 |
| E112021 | Salaries | 30 | Employee Costs | \$118,734 | \$118,734 | \$98,940 | \$88,894 | (\$10,046) |
| E112022 | Superannuation | 30 | Employee Costs | \$13,061 | \$13,061 | \$10,880 | \$9,191 | (\$1,689) |
| E112026 | MAINTENANCE | 30 | Employee Costs | \$5,019 | \$5,019 | \$4,180 | \$8,384 | \$4,204 |
| E112029 | STAFF HOUSING | 30 | Employee Costs | \$866 | \$866 | \$720 | \$58 | (\$662) |
| E113270 | REPAIRS AND MAINTENANCE | 30 | Employee Costs | \$11,858 | \$11,858 | \$9,880 | \$2,058 | (\$7,822) |
| E113280 | Superannuation | 30 | Employee Costs | \$16,744 | \$16,744 | \$13,950 | \$17,233 | \$3,283 |
| E113300 | Wages - Centre Manager | 30 | Employee Costs | \$64,654 | \$64,654 | \$53,870 | \$48,646 | (\$5,224) |
| E113310 | WAGES - BAR STAFF CASUALS | 30 | Employee Costs | \$96,770 | \$96,770 | \$80,640 | \$63,627 | (\$17,013) |
| E113315 | EVENTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$622 | \$622 |
| E113320 | WAGES - CLEANER | 30 | Employee Costs | \$1,577 | \$1,577 | \$1,310 | \$19,069 | \$17,759 |
| E113330 | OTHER ALLOWANCES | 30 | Employee Costs | \$1,216 | \$1,216 | \$1,010 | \$3,841 | \$2,831 |
| E113331 | BOWLING GREENS | 30 | Employee Costs | \$608 | \$608 | \$500 | \$0 | (\$500) |
| E113332 | OVAL | 30 | Employee Costs | \$16,524 | \$16,524 | \$13,770 | \$17,118 | \$3,348 |
| E113333 | GOLF TENNIS PAVILION | 30 | Employee Costs | \$7,760 | \$7,760 | \$6,460 | \$8,235 | \$1,775 |
| E113334 | GOLF COURSE | 30 | Employee Costs | \$6,400 | \$6,400 | \$5,330 | \$6,539 | \$1,209 |
| E117029 | OFFICE GARDENS | 30 | Employee Costs | \$16,001 | \$16,001 | \$13,330 | \$5,434 | (\$7,896) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 30 | Employee Costs | \$36,802 | \$36,802 | \$30,660 | \$49,498 | \$18,838 |
| E117031 | RESERVES - OTHER | 30 | Employee Costs | \$16,001 | \$16,001 | \$13,330 | \$6,781 | (\$6,549) |
| E117052 | DUDININ SPORTSGROUND | 30 | Employee Costs | \$0 | \$0 | \$0 | \$276 | \$276 |
| E117054 | DUDININ TENNIS CLUB | 30 | Employee Costs | \$3,638 | \$3,638 | \$3,030 | \$0 | (\$3,030) |
| E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 30 | Employee Costs | \$866 | \$866 | \$720 | \$29 | (\$691) |
| E117520 | PINGARING GOLF CLUB | 30 | Employee Costs | \$1,819 | \$1,819 | \$1,510 | \$146 | (\$1,364) |
| E122010 | ROAD MAINTENANCE | 30 | Employee Costs | \$326,185 | \$343,604 | \$286,340 | \$266,731 | (\$19,609) |
| E122022 | FLOOD DAMAGE - NORMAL | 30 | Employee Costs | \$8,524 | \$8,524 | \$7,100 | \$0 | (\$7,100) |
| E122121 | KULIN DEPOT | 30 | Employee Costs | \$13,756 | \$13,756 | \$11,460 | \$23,708 | \$12,248 |
| E122122 | HOLT ROCK DEPOT | 30 | Employee Costs | \$0 | \$0 | \$0 | \$2,028 | \$2,028 |
| E122150 | STREET LIGHTING | 30 | Employee Costs | \$1,600 | \$1,600 | \$1,330 | \$474 | (\$856) |
| E122160 | Street Cleaning | 30 | Employee Costs | \$2,240 | \$2,240 | \$1,860 | \$96 | (\$1,764) |
| E122161 | DUDININ CLEANING | 30 | Employee Costs | \$3,840 | \$3,840 | \$3,200 | \$1,394 | (\$1,806) |
| E122180 | Street Trees | 30 | Employee Costs | \$2,400 | \$2,400 | \$2,000 | \$1,463 | (\$537) |
| E122190 | Streetscape Maintenance | 30 | Employee Costs | \$8,001 | \$8,001 | \$6,660 | \$643 | (\$6,017) |
| E126280 | Airstrip Maintenance | 30 | Employee Costs | \$1,280 | \$1,280 | \$1,060 | \$265 | (\$795) |
| E131040 | Noxious Weeds/Pest Plants | 30 | Employee Costs | \$0 | \$0 | \$0 | \$702 | \$702 |
| E132030 | CARAVAN PARK | 30 | Employee Costs | \$26,876 | \$26,876 | \$22,390 | \$22,688 | \$298 |
| E132040 | KULIN HOSTEL | 30 | Employee Costs | \$6,930 | \$6,930 | \$5,770 | \$4,695 | (\$1,075) |
| E134010 | Wages | 30 | Employee Costs | \$101,766 | \$101,766 | \$84,800 | \$65,865 | (\$18,935) |
| E134020 | Superannuation | 30 | Employee Costs | \$10,264 | \$10,264 | \$8,550 | \$4,791 | (\$3,759) |
| E134120 | CENTRE MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$30 | \$30 |
| E134135 | EVENTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$132 | \$132 |
| E136040 | WATER SUPPLY (STANDPIPES) | 30 | Employee Costs | \$0 | \$0 | \$0 | \$1,914 | \$1,914 |
| E137060 | BUILDING MAINTENANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$502 | \$502 |
| E137120 | CLEANING | 30 | Employee Costs | \$1,577 | \$1,577 | \$1,310 | \$443 | (\$868) |
| E138015 | BLAZING SWAN EXPENDITURE | 30 | Employee Costs | \$6,610 | \$6,610 | \$5,500 | \$470 | (\$5,030) |
| E138040 | BUSH RACES CONTRIBUTION | 30 | Employee Costs | \$10,872 | \$10,872 | \$9,050 | \$12,456 | \$3,406 |
| E139050 | MAINTENANCE & REPAIRS | 30 | Employee Costs | \$1,600 | \$1,600 | \$1,330 | \$785 | (\$545) |
| E141010 | PRIVATE WORKS | 30 | Employee Costs | \$17,048 | \$17,048 | \$14,200 | \$2,297 | (\$11,903) |
| E143010 | ENGINEERS SALARY | 30 | Employee Costs | \$183,881 | \$183,881 | \$153,230 | \$98,152 | (\$55,078) |
| E143025 | WORKERS COMPENSATION INSURANCE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$48,918 | \$48,918 |
| E143040 | Superannuation | 30 | Employee Costs | \$205,672 | \$205,672 | \$171,390 | \$158,184 | (\$13,206) |
| E143050 | Sick & Holiday Pay | 30 | Employee Costs | \$129,753 | \$129,753 | \$108,120 | \$127,157 | \$19,037 |
| E143070 | Long Service leave | 30 | Employee Costs | \$58,127 | \$83,127 | \$69,270 | \$84,413 | \$15,143 |
| E143075 | FBT EXPENSE | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| E143090 | Award Allowances | 30 | Employee Costs | \$125,262 | \$125,262 | \$104,380 | \$83,798 | (\$20,582) |
| E143125 | STAFF HOUSING | 30 | Employee Costs | \$12,901 | \$12,901 | \$10,750 | \$10,362 | (\$388) |
| E143140 | Seminar Expenses | 30 | Employee Costs | \$5,114 | \$5,114 | \$4,260 | \$7,523 | \$3,263 |
| E143150 | HEALTH & SAFETY PROGRAM | 30 | Employee Costs | \$0 | \$0 | \$0 | \$817 | \$817 |
| E144000 | Plant Repair Wages | 30 | Employee Costs | \$81,477 | \$81,477 | \$67,890 | \$88,197 | \$20,307 |
| E144010 | Parts & Repairs | 30 | Employee Costs | \$8,210 | \$8,210 | \$6,840 | \$15,628 | \$8,788 |
| E144700 | PLANT OPERATION COSTS | 30 | Employee Costs | \$0 | \$0 | \$0 | \$14 | \$14 |
| E146010 | Gross Total For Year | 30 | Employee Costs | \$3,365,966 | \$3,365,966 | \$2,804,970 | \$2,741,217 | (\$63,753) |
| E146200 | Salaries & Wages Allocated | 30 | Employee Costs | (\$3,365,966) | (\$3,365,966) | (\$2,804,970) | (\$2,741,217) | \$63,753 |
| E146400 | Unallocated Salaries & Wages | 30 | Employee Costs | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Employee Costs Total | | | \$3,211,643.41 | \$3,254,062.71 | \$2,711,430.00 | \$2,622,457.95 | (\$88,972.05) |
| E042046 | STAFF HOUSING | 41 | Overheads | \$9,078 | \$9,078 | \$7,560 | \$3,953 | (\$3,607) |
| E042050 | OFFICE MAINTENANCE | 41 | Overheads | \$1,637 | \$1,637 | \$1,360 | \$1,076 | (\$285) |
| E042120 | Cleaning | 41 | Overheads | \$0 | \$0 | \$0 | \$135 | \$135 |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 41 | Overheads | \$0 | \$0 | \$0 | \$4,619 | \$4,619 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 30 April 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|------------------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 41 Overheads | \$2,213 | \$2,213 | \$1,840 | \$419 | (\$1,421) |
| E075020 | Mosquito Control | 41 Overheads | \$1,094 | \$1,094 | \$910 | \$232 | (\$678) |
| E077020 | MEDICAL CENTRE | 41 Overheads | \$0 | \$0 | \$0 | \$463 | \$463 |
| E077030 | AMBULANCE SERVICES | 41 Overheads | \$0 | \$0 | \$0 | \$170 | \$170 |
| E080100 | Contribution to School | 41 Overheads | \$5,184 | \$5,184 | \$4,320 | \$2,696 | (\$1,624) |
| E084011 | Salaries - Building Maintenance | 41 Overheads | \$0 | \$0 | \$0 | \$79 | \$79 |
| E084012 | SALARIES - GARDENING | 41 Overheads | \$3,456 | \$3,456 | \$2,880 | \$1,344 | (\$1,536) |
| E084070 | REPAIRS & MAINTENANCE | 41 Overheads | \$0 | \$0 | \$0 | \$1,142 | \$1,142 |
| E092050 | OTHER HOUSING MAINTENANCE | 41 Overheads | \$780 | \$780 | \$640 | \$118 | (\$522) |
| E092060 | KULIN RETIREMENT HOMES | 41 Overheads | \$6,442 | \$6,442 | \$5,360 | \$5,531 | \$171 |
| E092148 | GEHA HOUSING - COSTS | 41 Overheads | \$5,219 | \$5,219 | \$4,340 | \$471 | (\$3,869) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 41 Overheads | \$15,132 | \$15,132 | \$12,610 | \$6,440 | (\$6,170) |
| E101020 | DOMESTIC REFUSE COLLECTION | 41 Overheads | \$5,184 | \$5,184 | \$4,320 | \$4,070 | (\$250) |
| E101021 | DUDININ REFUSE COLLECTION | 41 Overheads | \$2,304 | \$2,304 | \$1,920 | \$1,762 | (\$158) |
| E101030 | REFUSE SITE MAINTENANCE | 41 Overheads | \$24,676 | \$24,676 | \$20,560 | \$17,051 | (\$3,509) |
| E102020 | Commercial Refuse Collection | 41 Overheads | \$12,097 | \$12,097 | \$10,080 | \$10,860 | \$780 |
| E102030 | Drum Muster | 41 Overheads | \$576 | \$576 | \$480 | \$963 | \$483 |
| E104010 | Urban Stormwater Drainage | 41 Overheads | \$1,094 | \$1,094 | \$910 | \$0 | (\$910) |
| E105051 | Reinstatement of Gravel Pits | 41 Overheads | \$4,603 | \$4,603 | \$3,830 | \$1,789 | (\$2,041) |
| E107031 | KULIN CEMETERY | 41 Overheads | \$4,163 | \$4,163 | \$3,460 | \$2,329 | (\$1,131) |
| E107050 | PUBLIC CONVENIENCES | 41 Overheads | \$1,637 | \$1,637 | \$1,360 | \$2,126 | \$766 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 41 Overheads | \$2,074 | \$2,074 | \$1,720 | \$1,468 | (\$252) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 41 Overheads | \$994 | \$994 | \$820 | \$4,625 | \$3,805 |
| E107060 | WAR MEMORIAL | 41 Overheads | \$547 | \$547 | \$450 | \$208 | (\$242) |
| E111021 | MEMORIAL HALL | 41 Overheads | \$780 | \$780 | \$640 | \$588 | (\$52) |
| E111031 | PINGARING HALL | 41 Overheads | \$0 | \$0 | \$0 | \$180 | \$180 |
| E112021 | Salaries | 41 Overheads | \$0 | \$0 | \$0 | \$72 | \$72 |
| E112026 | MAINTENANCE | 41 Overheads | \$4,517 | \$4,517 | \$3,760 | \$5,577 | \$1,817 |
| E112029 | STAFF HOUSING | 41 Overheads | \$780 | \$780 | \$640 | \$58 | (\$582) |
| E113270 | REPAIRS AND MAINTENANCE | 41 Overheads | \$10,672 | \$10,672 | \$8,890 | \$1,808 | (\$7,082) |
| E113315 | EVENTS | 41 Overheads | \$0 | \$0 | \$0 | \$165 | \$165 |
| E113320 | WAGES - CLEANER | 41 Overheads | \$0 | \$0 | \$0 | \$212 | \$212 |
| E113330 | OTHER ALLOWANCES | 41 Overheads | \$1,094 | \$1,094 | \$910 | \$0 | (\$910) |
| E113331 | BOWLING GREENS | 41 Overheads | \$547 | \$547 | \$450 | \$0 | (\$450) |
| E113332 | OVAL | 41 Overheads | \$14,872 | \$14,872 | \$12,390 | \$15,910 | \$3,520 |
| E113333 | GOLF TENNIS PAVILION | 41 Overheads | \$6,984 | \$6,984 | \$5,820 | \$6,353 | \$533 |
| E113334 | GOLF COURSE | 41 Overheads | \$5,760 | \$5,760 | \$4,800 | \$5,708 | \$908 |
| E117029 | OFFICE GARDENS | 41 Overheads | \$15,841 | \$15,841 | \$13,200 | \$4,639 | (\$8,561) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 41 Overheads | \$33,122 | \$33,122 | \$27,600 | \$41,187 | \$13,587 |
| E117031 | RESERVES - OTHER | 41 Overheads | \$14,401 | \$14,401 | \$12,000 | \$5,974 | (\$6,026) |
| E117052 | DUDININ SPORTSGROUND | 41 Overheads | \$0 | \$0 | \$0 | \$249 | \$249 |
| E117054 | DUDININ TENNIS CLUB | 41 Overheads | \$3,275 | \$3,275 | \$2,720 | \$0 | (\$2,720) |
| E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 41 Overheads | \$780 | \$780 | \$640 | \$26 | (\$614) |
| E117520 | PINGARING GOLF CLUB | 41 Overheads | \$1,637 | \$1,637 | \$1,360 | \$124 | (\$1,236) |
| E122010 | ROAD MAINTENANCE | 41 Overheads | \$293,995 | \$309,243 | \$257,700 | \$192,616 | (\$65,084) |
| E122022 | FLOOD DAMAGE - NORMAL | 41 Overheads | \$7,671 | \$7,671 | \$6,390 | \$0 | (\$6,390) |
| E122121 | KULIN DEPOT | 41 Overheads | \$10,961 | \$10,961 | \$9,130 | \$21,461 | \$12,331 |
| E122122 | HOLT ROCK DEPOT | 41 Overheads | \$0 | \$0 | \$0 | \$1,771 | \$1,771 |
| E122150 | STREET LIGHTING | 41 Overheads | \$1,440 | \$1,440 | \$1,200 | \$292 | (\$908) |
| E122160 | Street Cleaning | 41 Overheads | \$2,016 | \$2,016 | \$1,680 | \$0 | (\$1,680) |
| E122161 | DUDININ CLEANING | 41 Overheads | \$3,456 | \$3,456 | \$2,880 | \$1,051 | (\$1,829) |
| E122162 | PINGARING STREETScape MAINTENANCE | 41 Overheads | \$0 | \$0 | \$0 | \$0 | \$0 |
| E122180 | Street Trees | 41 Overheads | \$2,160 | \$2,160 | \$1,800 | \$1,309 | (\$491) |
| E122190 | Streetscape Maintenance | 41 Overheads | \$7,200 | \$7,200 | \$6,000 | \$521 | (\$5,479) |
| E126280 | Airstrip Maintenance | 41 Overheads | \$1,152 | \$1,152 | \$960 | \$257 | (\$703) |
| E131040 | Noxious Weeds/Pest Plants | 41 Overheads | \$0 | \$0 | \$0 | \$702 | \$702 |
| E132030 | CARAVAN PARK | 41 Overheads | \$11,718 | \$11,718 | \$9,760 | \$6,526 | (\$3,234) |
| E132040 | KULIN HOSTEL | 41 Overheads | \$4,517 | \$4,517 | \$3,760 | \$434 | (\$3,326) |
| E134135 | EVENTS | 41 Overheads | \$0 | \$0 | \$0 | \$132 | \$132 |
| E136040 | WATER SUPPLY (STANDPIPES) | 41 Overheads | \$0 | \$0 | \$0 | \$1,836 | \$1,836 |
| E137060 | BUILDING MAINTENANCE | 41 Overheads | \$0 | \$0 | \$0 | \$19 | \$19 |
| E138015 | BLAZING SWAN EXPENDITURE | 41 Overheads | \$5,949 | \$5,949 | \$4,950 | \$470 | (\$4,480) |
| E138040 | BUSH RACES CONTRIBUTION | 41 Overheads | \$9,785 | \$9,785 | \$8,150 | \$10,889 | \$2,739 |
| E139050 | MAINTENANCE & REPAIRS | 41 Overheads | \$1,440 | \$1,440 | \$1,200 | \$662 | (\$538) |
| E141010 | PRIVATE WORKS | 41 Overheads | \$15,343 | \$15,343 | \$12,780 | \$2,167 | (\$10,613) |
| E143010 | ENGINEERS SALARY | 41 Overheads | \$0 | \$0 | \$0 | \$234 | \$234 |
| E143050 | Sick & Holiday Pay | 41 Overheads | \$0 | \$0 | \$0 | \$207 | \$207 |
| E143090 | Award Allowances | 41 Overheads | \$0 | \$0 | \$0 | \$2,358 | \$2,358 |
| E143125 | STAFF HOUSING | 41 Overheads | \$11,611 | \$11,611 | \$9,670 | \$9,201 | (\$469) |
| E143140 | Seminar Expenses | 41 Overheads | \$7,671 | \$7,671 | \$6,390 | \$6,945 | \$555 |
| E143150 | HEALTH & SAFETY PROGRAM | 41 Overheads | \$0 | \$0 | \$0 | \$817 | \$817 |
| E143290 | ALLOCATED TO WORKS & SERVICES | 41 Overheads | (\$1,184,905) | (\$1,184,905) | (\$987,420) | (\$901,661) | \$85,759 |
| E144000 | Plant Repair Wages | 41 Overheads | \$73,329 | \$73,329 | \$61,100 | \$81,065 | \$19,965 |
| E144010 | Parts & Repairs | 41 Overheads | \$7,389 | \$7,389 | \$6,150 | \$14,779 | \$8,629 |
| E144700 | PLANT OPERATION COSTS | 41 Overheads | \$0 | \$0 | \$0 | \$13 | \$13 |
| I143100 | STAFF HOUSING RENTAL | 41 Overheads | \$0 | \$0 | \$0 | \$211 | \$211 |
| | | Overheads Total | (\$480,852) | (\$465,604) | (\$388,220) | (\$377,753) | \$10,468 |
| | | Total Employee Costs | \$2,730,791 | \$2,788,459 | \$2,323,210 | \$2,244,705 | (\$78,505) |
| E030111 | LEGAL FEES - RATES DEBT COLLECTION | 31 Materials & Contracts | \$4,000 | \$4,000 | \$3,330 | \$3,162 | (\$168) |
| E030112 | LEGAL FEES - RATES DEBT COLLECTION | 31 Materials & Contracts | \$6,500 | \$6,500 | \$5,410 | \$76 | (\$5,334) |
| E030130 | TITLE SEARCHES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$9 | \$9 |
| E030140 | Valuation Expenses | 31 Materials & Contracts | \$10,000 | \$10,000 | \$0 | \$946 | \$946 |
| E030150 | Printing & Stationery | 31 Materials & Contracts | \$1,200 | \$1,200 | \$1,000 | \$588 | (\$412) |
| E032100 | BANK CHARGES | 31 Materials & Contracts | \$4,500 | \$4,500 | \$3,750 | \$2,599 | (\$1,151) |
| E041020 | MEMBERS TRAVELLING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$2,300 | \$2,300 |
| E041025 | MEMBER'S ICT ALLOWANCE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$954 | \$954 |
| E041040 | Election Expenses | 31 Materials & Contracts | \$6,000 | \$6,000 | \$5,000 | \$6,223 | \$1,223 |
| E041030 | CONFERENCE EXPENSES | 31 Materials & Contracts | \$11,949 | \$11,949 | \$9,950 | \$8,335 | (\$1,615) |
| E041050 | SITTING FEES | 31 Materials & Contracts | \$23,690 | \$23,690 | \$11,845 | \$16,560 | \$4,715 |
| E041060 | PRESIDENTIAL ALLOWANCE | 31 Materials & Contracts | \$9,625 | \$9,625 | \$4,812 | \$4,987 | \$175 |
| E041070 | DRESS SHIRTS FOR COUNCILLORS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E041090 | LEGAL FEES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$11,016 | \$11,016 |
| E041110 | REFRESHMENTS & GOODWILL | 31 Materials & Contracts | \$27,760 | \$27,760 | \$23,130 | \$32,669 | \$9,539 |
| E041111 | MEAL ENTERTAINMENT | 31 Materials & Contracts | \$2,000 | \$2,000 | \$0 | \$0 | \$0 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 30 April 2024

| COA | Description | | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|--------------------------------|----|-----------------------|-----------------|----------------|------------|------------|------------|
| | | | | \$ | \$ | \$ | \$ | \$ |
| E041160 | Subscriptions & Donations | 31 | Materials & Contracts | \$30,230 | \$30,230 | \$30,230 | \$29,645 | (\$585) |
| E041161 | Printing & Stationery | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$145 | (\$685) |
| E041165 | Advertising | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E041180 | Chamber Maintenance | 31 | Materials & Contracts | \$4,536 | \$4,536 | \$3,780 | \$331 | (\$3,449) |
| E042035 | STAFF UNIFORMS | 31 | Materials & Contracts | \$3,500 | \$3,500 | \$2,910 | \$251 | (\$2,659) |
| E042040 | STAFF TRAINING | 31 | Materials & Contracts | \$12,150 | \$12,150 | \$10,130 | \$8,965 | (\$1,165) |
| E042041 | CONFERENCES | 31 | Materials & Contracts | \$11,200 | \$11,200 | \$9,330 | \$3,276 | (\$6,054) |
| E042045 | RELOCATION COSTS | 31 | Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$1,678 | (\$2,482) |
| E042046 | STAFF HOUSING | 31 | Materials & Contracts | \$16,250 | \$16,250 | \$13,540 | \$17,244 | \$3,704 |
| E042050 | OFFICE MAINTENANCE | 31 | Materials & Contracts | \$10,000 | \$10,000 | \$8,330 | \$6,674 | (\$1,656) |
| E042060 | MEMBERSHIPS & SUBSCRIPTIONS | 31 | Materials & Contracts | \$1,800 | \$1,800 | \$1,500 | \$2,632 | \$1,132 |
| E042070 | Printing and Stationery | 31 | Materials & Contracts | \$17,000 | \$17,000 | \$14,160 | \$12,690 | (\$1,470) |
| E042075 | FBT EXPENSE | 31 | Materials & Contracts | \$4,500 | \$4,500 | \$0 | \$0 | \$0 |
| E042090 | Postage and Freight | 31 | Materials & Contracts | \$2,600 | \$2,600 | \$2,160 | \$2,040 | (\$120) |
| E042100 | ADVERTISING | 31 | Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$1,468 | (\$2,692) |
| E042110 | Office Equipment Maintenance | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$592 | (\$238) |
| E042115 | BAD DEBTS EXPENSE | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E042120 | Cleaning | 31 | Materials & Contracts | \$3,500 | \$3,500 | \$2,920 | \$2,073 | (\$847) |
| E042130 | Computer Maintenance | 31 | Materials & Contracts | \$38,500 | \$38,500 | \$37,084 | \$37,569 | \$485 |
| E042135 | IT Support | 31 | Materials & Contracts | \$70,000 | \$70,000 | \$58,330 | \$50,811 | (\$7,519) |
| E042140 | Staff Amenities | 31 | Materials & Contracts | \$2,000 | \$2,000 | \$1,660 | \$2,156 | \$496 |
| E042160 | OTHER EXPENSES | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$86 | \$86 |
| E042170 | CONTRACT EMPLOYMENT | 31 | Materials & Contracts | \$179,500 | \$94,500 | \$78,750 | \$30,075 | (\$48,675) |
| E042200 | Audit Fees | 31 | Materials & Contracts | \$46,000 | \$46,000 | \$0 | (\$2,003) | (\$2,003) |
| E051040 | OFFICE EXPENSES | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$395 | (\$435) |
| E051055 | Protective Clothing | 31 | Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$2,082 | (\$2,078) |
| E051060 | Communication Maintenance | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 31 | Materials & Contracts | \$2,000 | \$2,000 | \$0 | \$1,104 | \$1,104 |
| E052010 | Dog Control Costs | 31 | Materials & Contracts | \$3,150 | \$3,150 | \$2,620 | \$1,769 | (\$851) |
| E052020 | CAT CONTROL COSTS | 31 | Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$3,702 | (\$458) |
| E052040 | Pest Control | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E053010 | ESL BUSH FIRE BRIGADES | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$1,000 | \$0 | (\$1,000) |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 31 | Materials & Contracts | \$1,500 | \$1,500 | \$1,250 | \$384 | (\$866) |
| E053400 | CCTV MAINTENANCE | 31 | Materials & Contracts | \$6,520 | \$6,520 | \$5,430 | \$6,670 | \$1,240 |
| E074040 | GROUP/REGIONAL SCHEME | 31 | Materials & Contracts | \$39,000 | \$39,000 | \$29,250 | \$26,580 | (\$2,670) |
| E074100 | OTHER EXPENDITURE | 31 | Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$0 | (\$2,080) |
| E075020 | Mosquito Control | 31 | Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$51 | (\$2,029) |
| E076020 | ANALYTICAL EXPENSES | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$360 | (\$470) |
| E077010 | COMMUNITY NURSES | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E077020 | MEDICAL CENTRE | 31 | Materials & Contracts | \$104,500 | \$129,500 | \$97,125 | \$95,217 | (\$1,908) |
| E077030 | AMBULANCE SERVICES | 31 | Materials & Contracts | \$100 | \$100 | \$80 | \$0 | (\$80) |
| E080100 | Contribution to School | 31 | Materials & Contracts | \$600 | \$600 | \$500 | \$0 | (\$500) |
| E080110 | DONATIONS | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E083100 | CARE GROUP DONATIONS | 31 | Materials & Contracts | \$4,250 | \$4,250 | \$3,842 | \$2,155 | (\$1,687) |
| E084020 | MEMBERSHIPS AND SUBSCRIPTIONS | 31 | Materials & Contracts | \$8,000 | \$8,000 | \$6,660 | \$1,812 | (\$4,848) |
| E084025 | Advert/Printing/Promotion | 31 | Materials & Contracts | \$1,100 | \$1,100 | \$910 | \$0 | (\$910) |
| E084030 | Computer Exp | 31 | Materials & Contracts | \$2,100 | \$2,100 | \$1,750 | \$1,470 | (\$280) |
| E084035 | EQUIPMENT UPGRADES | 31 | Materials & Contracts | \$5,300 | \$5,300 | \$4,410 | \$4,232 | (\$178) |
| E084045 | GARDENING AND YARD MAINTENANCE | 31 | Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$2,013 | (\$67) |
| E084060 | BUILDING LEASE | 31 | Materials & Contracts | \$840 | \$840 | \$700 | \$0 | (\$700) |
| E084065 | Postage & Stationery | 31 | Materials & Contracts | \$3,200 | \$3,200 | \$2,660 | \$1,481 | (\$1,179) |
| E084070 | REPAIRS & MAINTENANCE | 31 | Materials & Contracts | \$5,300 | \$5,300 | \$4,410 | \$2,052 | (\$2,358) |
| E084075 | STAFF EXPENSES | 31 | Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$2,240 | (\$1,920) |
| E084085 | Sundry & Other | 31 | Materials & Contracts | \$1,600 | \$1,600 | \$1,330 | \$1,037 | (\$293) |
| E084086 | FUNDRAISING | 31 | Materials & Contracts | \$2,000 | \$2,000 | \$1,660 | \$0 | (\$1,660) |
| E084090 | Consumables | 31 | Materials & Contracts | \$4,500 | \$4,500 | \$3,750 | \$3,771 | \$21 |
| E084095 | CLEANING CONSUMABLES | 31 | Materials & Contracts | \$3,800 | \$3,800 | \$3,160 | \$3,069 | (\$91) |
| E092050 | OTHER HOUSING MAINTENANCE | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$1,566 | \$1,156 |
| E092060 | KULIN RETIREMENT HOMES | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E092148 | GEHA HOUSING - COSTS | 31 | Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$8,232 | \$6,152 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 31 | Materials & Contracts | \$12,997 | \$12,997 | \$10,830 | \$19,787 | \$8,957 |
| E101020 | DOMESTIC REFUSE COLLECTION | 31 | Materials & Contracts | \$122,004 | \$122,004 | \$101,670 | \$94,505 | (\$7,165) |
| E101021 | DUDININ REFUSE COLLECTION | 31 | Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$0 | (\$2,080) |
| E101022 | PINGARING REFUSE COLLECTION | 31 | Materials & Contracts | \$13,682 | \$13,682 | \$11,400 | \$10,093 | (\$1,307) |
| E101030 | REFUSE SITE MAINTENANCE | 31 | Materials & Contracts | \$3,000 | \$3,000 | \$2,500 | \$4,548 | \$2,048 |
| E101040 | ROEROC | 31 | Materials & Contracts | \$10,000 | \$10,000 | \$0 | \$0 | \$0 |
| E102020 | Commercial Refuse Collection | 31 | Materials & Contracts | \$46,668 | \$46,668 | \$38,890 | \$31,506 | (\$7,384) |
| E102030 | Drum Muster | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E102420 | PURCHASE OF BINS | 31 | Materials & Contracts | \$200 | \$200 | \$160 | \$0 | (\$160) |
| E106020 | Town Planning Advice | 31 | Materials & Contracts | \$8,000 | \$8,000 | \$6,660 | \$16,352 | \$9,692 |
| E106030 | Town Planning Other | 31 | Materials & Contracts | \$4,000 | \$4,000 | \$3,330 | \$371 | (\$2,959) |
| E107031 | KULIN CEMETERY | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E107032 | DUDININ CEMETERY | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E107033 | Pingaring Cemetery | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E107050 | PUBLIC CONVENIENCES | 31 | Materials & Contracts | \$8,200 | \$8,200 | \$6,830 | \$4,207 | (\$2,623) |
| E107052 | PUBLIC CONVENIENCES DUDININ | 31 | Materials & Contracts | \$700 | \$700 | \$580 | \$393 | (\$187) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 31 | Materials & Contracts | \$20,500 | \$20,500 | \$17,080 | \$17,208 | \$128 |
| E107060 | WAR MEMORIAL | 31 | Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E111021 | MEMORIAL HALL | 31 | Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$1,080 | (\$1,000) |
| E111031 | PINGARING HALL | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$12,036 | \$12,036 |
| E111032 | DUDININ HALL | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$396 | \$396 |
| E112023 | CHEMICALS | 31 | Materials & Contracts | \$5,702 | \$5,702 | \$4,750 | \$5,017 | \$267 |
| E112026 | MAINTENANCE | 31 | Materials & Contracts | \$13,150 | \$130,390 | \$130,390 | \$131,291 | \$901 |
| E112028 | OTHER MINOR EXPENDITURE | 31 | Materials & Contracts | \$3,480 | \$3,480 | \$2,900 | \$2,902 | \$2 |
| E112029 | STAFF HOUSING | 31 | Materials & Contracts | \$1,500 | \$1,500 | \$1,250 | \$368 | (\$883) |
| E112600 | EVENTS | 31 | Materials & Contracts | \$1,350 | \$1,350 | \$1,120 | \$0 | (\$1,120) |
| E113060 | Advertising and Promotion | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E113100 | BANK CHARGES | 31 | Materials & Contracts | \$1,680 | \$1,680 | \$1,400 | \$1,674 | \$274 |
| E113104 | CATERING COSTS | 31 | Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$292 | (\$538) |
| E113120 | Cleaning Supplies | 31 | Materials & Contracts | \$3,000 | \$3,000 | \$2,500 | \$3,403 | \$903 |
| E113130 | IT MAINTENANCE | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$990 | \$990 |
| E113137 | DAM EXPENSES | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$33 | \$33 |
| E113190 | FREIGHT - NON-BAR | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$17 | \$17 |
| E113210 | GAS SUPPLIES | 31 | Materials & Contracts | \$0 | \$0 | \$0 | \$890 | \$890 |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 30 April 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|-----------------------------------|--------------------------|-----------------|----------------|------------|------------|------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E113218 | Minor Equipment | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,250 | \$1,084 | (\$166) |
| E113240 | LICENCING COSTS | 31 Materials & Contracts | \$440 | \$440 | \$370 | \$245 | (\$125) |
| E113243 | Kitchen Consumables | 31 Materials & Contracts | \$1,500 | \$1,500 | \$1,250 | \$1,430 | \$180 |
| E113250 | Printing, Stationery and Post | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$629 | (\$201) |
| E113270 | REPAIRS AND MAINTENANCE | 31 Materials & Contracts | \$34,300 | \$34,300 | \$28,580 | \$24,460 | (\$4,120) |
| E113272 | Security Costs | 31 Materials & Contracts | \$450 | \$450 | \$370 | \$296 | (\$74) |
| E113285 | STAFF TRAINING | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$780 | (\$50) |
| E113295 | UNIFORMS | 31 Materials & Contracts | \$800 | \$800 | \$660 | \$69 | (\$591) |
| E113315 | EVENTS | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$2,004 | (\$2,156) |
| E113329 | Other Non-Operational Costs | 31 Materials & Contracts | \$15,000 | \$15,000 | \$12,500 | \$0 | (\$12,500) |
| E113332 | OVAL | 31 Materials & Contracts | \$6,000 | \$6,000 | \$5,000 | \$15,263 | \$10,263 |
| E113333 | GOLF TENNIS PAVILION | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$2,113 | (\$2,047) |
| E113334 | GOLF COURSE | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,660 | \$0 | (\$1,660) |
| E113500 | Bar Purchases | 31 Materials & Contracts | \$52,000 | \$52,000 | \$43,330 | \$75,229 | \$31,899 |
| E113501 | Ice and Sundry Supplies | 31 Materials & Contracts | \$200 | \$200 | \$160 | \$45 | (\$115) |
| E113502 | FREIGHT | 31 Materials & Contracts | \$2,400 | \$2,400 | \$2,000 | \$3,415 | \$1,415 |
| E113505 | CANTEEN PURCHASES | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$1,852 | \$1,852 |
| E113510 | Bar Glassware | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$96 | \$96 |
| E113540 | STOCK WRITTEN OFF | 31 Materials & Contracts | \$400 | \$400 | \$330 | \$106 | (\$224) |
| E114280 | EQUIPMENT MAINTENANCE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$45 | \$45 |
| E114290 | CONT TO VARLEY RADIO | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$832 | \$2 |
| E116300 | Railway Station Maintenance | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$1,341 | \$1,341 |
| E117029 | OFFICE GARDENS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$154 | (\$676) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 31 Materials & Contracts | \$20,000 | \$20,000 | \$16,660 | \$5,125 | (\$11,535) |
| E117031 | RESERVES - OTHER | 31 Materials & Contracts | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E117032 | PLAYGROUND INSPECTIONS | 31 Materials & Contracts | \$5,750 | \$5,750 | \$4,790 | \$0 | (\$4,790) |
| E117054 | DUDININ TENNIS CLUB | 31 Materials & Contracts | \$10,000 | \$10,000 | \$8,330 | \$225 | (\$8,105) |
| E117056 | OTHER SPORTING CLUBS | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$98 | \$98 |
| E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 31 Materials & Contracts | \$2,250 | \$2,250 | \$1,870 | \$1,270 | (\$600) |
| E117520 | PINGARING GOLF CLUB | 31 Materials & Contracts | \$8,000 | \$8,000 | \$6,660 | \$6,903 | \$243 |
| E121250 | Black Spot Submission Costs | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$7,400 | \$7,400 |
| E121602 | Traffic Signs | 31 Materials & Contracts | \$7,000 | \$7,000 | \$5,830 | \$2,454 | (\$3,376) |
| E122010 | ROAD MAINTENANCE | 31 Materials & Contracts | \$65,000 | \$65,000 | \$54,160 | \$33,391 | (\$20,769) |
| E122121 | KULIN DEPOT | 31 Materials & Contracts | \$25,000 | \$25,000 | \$20,830 | \$20,764 | (\$66) |
| E122122 | HOLT ROCK DEPOT | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$4,975 | \$4,975 |
| E122160 | Street Cleaning | 31 Materials & Contracts | \$3,500 | \$3,500 | \$2,910 | \$3,220 | \$310 |
| E122190 | Streetscape Maintenance | 31 Materials & Contracts | \$8,500 | \$8,500 | \$7,080 | \$0 | (\$7,080) |
| E122200 | Roman Road System | 31 Materials & Contracts | \$8,853 | \$8,853 | \$0 | \$9,473 | \$9,473 |
| E126280 | Airstrip Maintenance | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E131040 | Noxious Weeds/Pest Plants | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$8,400 | \$4,240 |
| E132030 | CARAVAN PARK | 31 Materials & Contracts | \$6,500 | \$6,500 | \$5,410 | \$5,193 | (\$217) |
| E132040 | KULIN HOSTEL | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$2,680 | (\$1,480) |
| E132100 | Tourism & Area Promotion | 31 Materials & Contracts | \$39,570 | \$39,570 | \$32,970 | \$35,913 | \$2,943 |
| E133010 | Group Building Scheme | 31 Materials & Contracts | \$7,500 | \$7,500 | \$6,250 | \$3,933 | (\$2,318) |
| E133420 | BCITF levy payment | 31 Materials & Contracts | \$500 | \$500 | \$410 | \$1,135 | \$725 |
| E133425 | BUILDING SERVICES LEVY PAYMENT | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$2,413 | \$1,583 |
| E134040 | UNIFORMS | 31 Materials & Contracts | \$800 | \$800 | \$660 | \$0 | (\$660) |
| E134050 | STAFF TRAINING | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$839 | (\$3,321) |
| E134080 | Printing & Stationery | 31 Materials & Contracts | \$20,000 | \$20,000 | \$16,660 | \$15,824 | (\$836) |
| E134090 | Postage and Freight | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$396 | \$396 |
| E134100 | Advertising and Promotion | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$524 | (\$1,557) |
| E134110 | IT MAINTENANCE & SUPPORT | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$2,602 | \$1,772 |
| E134120 | CENTRE MAINTENANCE | 31 Materials & Contracts | \$5,500 | \$5,500 | \$4,580 | \$803 | (\$3,777) |
| E134130 | COURSES & EVENTS | 31 Materials & Contracts | \$30,000 | \$30,000 | \$25,000 | \$7,678 | (\$17,322) |
| E134135 | EVENTS | 31 Materials & Contracts | \$2,500 | \$2,500 | \$2,080 | \$7,175 | \$5,095 |
| E134140 | Library Freight | 31 Materials & Contracts | \$700 | \$700 | \$580 | \$5 | (\$575) |
| E134150 | LIBRARY COSTS | 31 Materials & Contracts | \$14,000 | \$14,000 | \$11,660 | \$14,487 | \$2,827 |
| E134200 | GRANT FUNDING EXPENDITURE | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,660 | \$0 | (\$1,660) |
| E134300 | SUNDRY EXPENSES | 31 Materials & Contracts | \$2,000 | \$2,000 | \$1,660 | \$0 | (\$1,660) |
| E136040 | WATER SUPPLY (STANDPIPES) | 31 Materials & Contracts | \$19,200 | \$19,200 | \$16,000 | \$28,258 | \$12,258 |
| E136047 | WATER SUPPLY MAINTENANCE | 31 Materials & Contracts | \$7,500 | \$7,500 | \$6,250 | \$0 | (\$6,250) |
| E136100 | OTHER EXPENDITURE | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$1,500 | \$1,500 |
| E136110 | PINGARING PROGRESS ASSOCIATION | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$40 | \$40 |
| E137060 | BUILDING MAINTENANCE | 31 Materials & Contracts | \$4,500 | \$4,500 | \$3,750 | \$3,081 | (\$669) |
| E137120 | CLEANING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$232 | \$232 |
| E137130 | CONSULTANCY & CONTRACTORS | 31 Materials & Contracts | \$30,000 | \$30,000 | \$25,000 | \$0 | (\$25,000) |
| E138015 | BLAZING SWAN EXPENDITURE | 31 Materials & Contracts | \$15,000 | \$15,000 | \$0 | \$225 | \$225 |
| E138020 | INSURANCE & LICENSING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$24 | \$24 |
| E138040 | BUSH RACES CONTRIBUTION | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$342 | \$342 |
| E139010 | FUEL PURCHASES | 31 Materials & Contracts | \$816,000 | \$816,000 | \$680,000 | \$779,317 | \$99,317 |
| E139030 | INSURANCE & LICENSING | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$860 | \$860 |
| E139040 | IT MAINTENANCE | 31 Materials & Contracts | \$5,910 | \$5,910 | \$4,920 | \$1,520 | (\$3,400) |
| E139045 | BANK CHARGES | 31 Materials & Contracts | \$6,600 | \$6,600 | \$5,500 | \$6,050 | \$550 |
| E139050 | MAINTENANCE & REPAIRS | 31 Materials & Contracts | \$5,400 | \$5,400 | \$0 | \$4,987 | \$4,987 |
| E142020 | Community Bus Shed | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$98 | \$98 |
| E142700 | Plant Operation Costs | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$2,377 | \$2,377 |
| E143030 | OFFICE EXPENSES | 31 Materials & Contracts | \$16,000 | \$16,000 | \$13,330 | \$5,634 | (\$7,696) |
| E143050 | Sick & Holiday Pay | 31 Materials & Contracts | \$0 | \$0 | \$0 | \$218 | \$218 |
| E143075 | FBT EXPENSE | 31 Materials & Contracts | \$1,500 | \$1,500 | \$0 | \$0 | \$0 |
| E143120 | PROTECTIVE CLOTHING | 31 Materials & Contracts | \$10,000 | \$10,000 | \$8,330 | \$9,138 | \$808 |
| E143125 | STAFF HOUSING | 31 Materials & Contracts | \$28,809 | \$28,809 | \$24,000 | \$32,879 | \$8,879 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 31 Materials & Contracts | \$14,500 | \$14,500 | \$12,080 | \$0 | (\$12,080) |
| E143130 | Removal Expenses | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$0 | (\$4,160) |
| E143140 | Seminar Expenses | 31 Materials & Contracts | \$17,469 | \$17,469 | \$14,550 | \$14,516 | (\$34) |
| E143150 | HEALTH & SAFETY PROGRAM | 31 Materials & Contracts | \$23,000 | \$23,000 | \$17,250 | \$16,480 | (\$770) |
| E143152 | CONSULTING | 31 Materials & Contracts | \$25,115 | \$25,115 | \$20,920 | \$0 | (\$20,920) |
| E144005 | Tyres & Tubes | 31 Materials & Contracts | \$50,000 | \$50,000 | \$41,660 | \$44,339 | \$2,679 |
| E144010 | Parts & Repairs | 31 Materials & Contracts | \$170,000 | \$220,000 | \$183,330 | \$216,290 | \$32,960 |
| E144020 | Fuel & Oil | 31 Materials & Contracts | \$429,127 | \$429,127 | \$357,600 | \$387,843 | \$30,243 |
| E144030 | BLADES & TYNES | 31 Materials & Contracts | \$10,000 | \$10,000 | \$8,330 | \$0 | (\$8,330) |
| E144060 | Expendable Tools | 31 Materials & Contracts | \$2,400 | \$2,400 | \$2,000 | \$1,174 | (\$826) |
| E144070 | OFFICE EXPENSES | 31 Materials & Contracts | \$5,000 | \$5,000 | \$4,160 | \$0 | (\$4,160) |
| E144180 | Other Minor Expenditure | 31 Materials & Contracts | \$2,400 | \$2,400 | \$2,000 | \$3,161 | \$1,161 |
| E144190 | M.V. INSURANCE CLAIMS | 31 Materials & Contracts | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |

**Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)**

For the period ended 30 April 2024

| COA | Description | | Original Budget \$ | Amended Budget \$ | YTD Budget \$ | YTD Actual \$ | Var. \$ |
|---------|---|----|-----------------------|----------------------|--------------------|--------------------|------------------|
| E144700 | PLANT OPERATION COSTS | 31 | | | | | |
| | Materials & Contracts | | \$0 | \$0 | \$0 | \$31 | \$31 |
| | Materials & Contracts Total | | \$3,266,006 | \$3,373,246 | \$2,727,928 | \$2,729,022 | \$1,094 |
| E041020 | MEMBERS TRAVELLING | 33 | \$3,536 | \$3,536 | \$1,768 | \$0 | (\$1,768) |
| E041025 | MEMBER'S ICT ALLOWANCE | 33 | \$4,500 | \$4,500 | \$2,250 | \$0 | (\$2,250) |
| E041160 | Subscriptions & Donations | 33 | \$1,500 | \$1,500 | \$1,250 | \$0 | (\$1,250) |
| E041270 | Community Contributions | 33 | \$30,000 | \$30,000 | \$25,000 | \$26,240 | \$1,240 |
| E117056 | OTHER SPORTING CLUBS | 33 | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E134135 | EVENTS | 33 | \$0 | \$0 | \$0 | \$660 | \$660 |
| | Contributions/Donations/Grants Total | | \$40,536 | \$40,536 | \$31,098 | \$26,900 | (\$4,199) |
| E042046 | STAFF HOUSING | 42 | \$1,000 | \$1,000 | \$830 | \$2,066 | \$1,236 |
| E042053 | CEO VEHICLE COSTS | 42 | \$12,000 | \$12,000 | \$10,000 | \$12,041 | \$2,041 |
| E042054 | POOL VEHICLE COSTS | 42 | \$4,000 | \$4,000 | \$3,330 | \$5,805 | \$2,475 |
| E042700 | PLANT OPERATION COSTS | 42 | \$0 | \$0 | \$0 | (\$2,203) | (\$2,203) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 42 | \$1,500 | \$1,500 | \$0 | \$3,045 | \$3,045 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 42 | \$0 | \$0 | \$0 | \$130 | \$130 |
| E053700 | Plant Operation Costs | 42 | \$8,000 | \$8,000 | \$6,660 | \$14,993 | \$8,333 |
| E075020 | Mosquito Control | 42 | \$500 | \$500 | \$410 | \$3,863 | \$3,453 |
| E080100 | Contribution to School | 42 | \$0 | \$0 | \$0 | \$278 | \$278 |
| E092060 | KULIN RETIREMENT HOMES | 42 | \$0 | \$0 | \$0 | \$105 | \$105 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 42 | \$1,000 | \$1,000 | \$830 | \$1,878 | \$1,048 |
| E101020 | DOMESTIC REFUSE COLLECTION | 42 | \$0 | \$0 | \$0 | \$65 | \$65 |
| E101030 | REFUSE SITE MAINTENANCE | 42 | \$0 | \$0 | \$0 | \$805 | \$805 |
| E102020 | Commercial Refuse Collection | 42 | \$7,000 | \$7,000 | \$5,830 | \$5,640 | (\$190) |
| E105051 | Reinstatement of Gravel Pits | 42 | \$0 | \$0 | \$0 | \$4,373 | \$4,373 |
| E107031 | KULIN CEMETERY | 42 | \$1,590 | \$1,590 | \$1,320 | \$1,220 | (\$100) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 42 | \$0 | \$0 | \$0 | \$540 | \$540 |
| E112026 | MAINTENANCE | 42 | \$0 | \$0 | \$0 | \$120 | \$120 |
| E113332 | OVAL | 42 | \$11,000 | \$11,000 | \$9,160 | \$15,306 | \$6,146 |
| E113333 | GOLF TENNIS PAVILION | 42 | \$0 | \$0 | \$0 | \$130 | \$130 |
| E113334 | GOLF COURSE | 42 | \$2,500 | \$2,500 | \$2,080 | \$4,696 | \$2,616 |
| E113701 | PLANT OPERATION COSTS | 42 | \$20,000 | \$20,000 | \$16,660 | \$0 | (\$16,660) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 42 | \$0 | \$0 | \$0 | \$15,432 | \$15,432 |
| E117031 | RESERVES - OTHER | 42 | \$0 | \$0 | \$0 | \$105 | \$105 |
| E122010 | ROAD MAINTENANCE | 42 | \$395,570 | \$379,652 | \$316,380 | \$389,036 | \$72,656 |
| E122121 | KULIN DEPOT | 42 | \$1,000 | \$1,000 | \$830 | \$730 | (\$100) |
| E122122 | HOLT ROCK DEPOT | 42 | \$0 | \$0 | \$0 | \$98 | \$98 |
| E122162 | PINGARING STREETScape MAINTENANCE | 42 | \$0 | \$0 | \$0 | \$0 | \$0 |
| E134135 | EVENTS | 42 | \$0 | \$0 | \$0 | \$130 | \$130 |
| E138015 | BLAZING SWAN EXPENDITURE | 42 | \$0 | \$0 | \$0 | \$210 | \$210 |
| E138040 | BUSH RACES CONTRIBUTION | 42 | \$0 | \$0 | \$0 | \$5,149 | \$5,149 |
| E141010 | PRIVATE WORKS | 42 | \$7,500 | \$7,500 | \$6,250 | \$3,023 | (\$3,227) |
| E142700 | Plant Operation Costs | 42 | \$12,000 | \$12,000 | \$10,000 | \$7,269 | (\$2,731) |
| E143095 | WORKS MANAGER, WORKS SUPERVISOR | 42 | \$45,000 | \$45,000 | \$37,500 | \$37,913 | \$413 |
| E143125 | STAFF HOUSING | 42 | \$0 | \$0 | \$0 | \$1,974 | \$1,974 |
| E144010 | Parts & Repairs | 42 | \$0 | \$0 | \$0 | \$1,793 | \$1,793 |
| E144290 | ALLOCATED TO WORKS & SERVICES | 42 | (\$930,195) | (\$930,195) | (\$775,160) | (\$867,934) | (\$92,774) |
| E148299 | LESS DEPRECIATION ALLOCATED | 42 | (\$501,552) | (\$501,552) | (\$417,960) | (\$419,326) | (\$1,366) |
| | Plant Operating Costs Total | | (\$900,587) | (\$916,505) | (\$765,050) | (\$749,503) | \$15,547 |
| | Total Materials & Contracts | | \$2,405,955 | \$2,497,277 | \$1,993,976 | \$2,006,419 | \$12,443 |
| E136040 | WATER SUPPLY (STANDPIPES) | 36 | | | | | |
| | Utilities | | \$0 | \$0 | \$0 | \$6,836 | \$6,836 |
| | Utilities Total | | \$0 | \$0 | \$0 | \$6,836 | \$6,836 |
| E042046 | STAFF HOUSING | 47 | \$0 | \$0 | \$0 | \$135 | \$135 |
| E042049 | CEO UTILITIES | 47 | \$2,500 | \$2,500 | \$2,080 | \$1,549 | (\$531) |
| E042080 | TELEPHONE | 47 | \$11,780 | \$11,780 | \$9,810 | \$5,593 | (\$4,217) |
| E051040 | OFFICE EXPENSES | 47 | \$6,000 | \$6,000 | \$5,000 | \$3,681 | (\$1,319) |
| E053010 | ESL BUSH FIRE BRIGADES | 47 | \$0 | \$0 | \$0 | \$914 | \$914 |
| E077020 | MEDICAL CENTRE | 47 | \$2,500 | \$2,500 | \$2,080 | \$1,808 | (\$272) |
| E084080 | TELEPHONE | 47 | \$1,050 | \$1,050 | \$870 | \$346 | (\$524) |
| E092050 | OTHER HOUSING MAINTENANCE | 47 | \$0 | \$0 | \$0 | \$0 | \$0 |
| E112030 | TELEPHONE | 47 | \$1,800 | \$1,800 | \$1,500 | \$1,026 | (\$474) |
| E113290 | TELEPHONE | 47 | \$2,100 | \$2,100 | \$1,750 | \$630 | (\$1,120) |
| E113332 | OVAL | 47 | \$0 | \$0 | \$0 | \$737 | \$737 |
| E122122 | HOLT ROCK DEPOT | 47 | \$0 | \$0 | \$0 | \$318 | \$318 |
| E132030 | CARAVAN PARK | 47 | \$500 | \$500 | \$410 | \$359 | (\$51) |
| E134060 | TELEPHONE | 47 | \$1,500 | \$1,500 | \$1,250 | \$65 | (\$1,185) |
| E139040 | IT MAINTENANCE | 47 | \$0 | \$0 | \$0 | (\$61) | (\$61) |
| E139050 | MAINTENANCE & REPAIRS | 47 | \$1,800 | \$1,800 | \$1,500 | \$266 | (\$1,234) |
| E143030 | OFFICE EXPENSES | 47 | \$2,000 | \$2,000 | \$1,660 | \$3,138 | \$1,478 |
| E143125 | STAFF HOUSING | 47 | \$0 | \$0 | \$0 | \$250 | \$250 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 47 | \$500 | \$500 | \$410 | \$0 | (\$410) |
| E144061 | TELEPHONE | 47 | \$2,400 | \$2,400 | \$2,000 | \$898 | (\$1,102) |
| | Telephone & Internet Total | | \$36,430 | \$36,430 | \$30,320 | \$21,652 | (\$8,668) |
| E042046 | STAFF HOUSING | 48 | \$8,500 | \$8,500 | \$7,080 | \$5,419 | (\$1,661) |
| E042049 | CEO UTILITIES | 48 | \$0 | \$0 | \$0 | \$807 | \$807 |
| E042180 | UTILITIES | 48 | \$3,500 | \$3,500 | \$2,910 | \$3,068 | \$158 |
| E077020 | MEDICAL CENTRE | 48 | \$3,500 | \$3,500 | \$2,910 | \$3,059 | \$149 |
| E077030 | AMBULANCE SERVICES | 48 | \$0 | \$0 | \$0 | \$234 | \$234 |
| E084040 | ELECTRICITY/GAS/WATER | 48 | \$6,000 | \$6,000 | \$5,000 | \$2,332 | (\$2,668) |
| E092050 | OTHER HOUSING MAINTENANCE | 48 | \$1,500 | \$1,500 | \$1,250 | \$723 | (\$527) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 48 | \$2,000 | \$2,000 | \$1,670 | \$3,230 | \$1,560 |
| E107050 | PUBLIC CONVENIENCES | 48 | \$2,500 | \$2,500 | \$2,080 | \$2,075 | (\$5) |
| E107052 | PUBLIC CONVENIENCES DUDININ | 48 | \$550 | \$550 | \$450 | \$428 | (\$22) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 48 | \$1,000 | \$1,000 | \$830 | \$578 | (\$252) |
| E111021 | MEMORIAL HALL | 48 | \$1,800 | \$1,800 | \$1,500 | \$1,060 | (\$440) |
| E111031 | PINGARING HALL | 48 | \$100 | \$100 | \$80 | \$0 | (\$80) |
| E111032 | DUDININ HALL | 48 | \$100 | \$100 | \$80 | \$0 | (\$80) |
| E112024 | ELECTRICITY | 48 | \$39,780 | \$39,780 | \$33,150 | \$33,375 | \$225 |
| E113180 | ELECTRICITY | 48 | \$19,000 | \$19,000 | \$15,830 | \$17,845 | \$2,015 |
| E113332 | OVAL | 48 | \$4,500 | \$4,500 | \$3,750 | \$3,961 | \$211 |
| E113333 | GOLF TENNIS PAVILION | 48 | \$0 | \$0 | \$0 | \$70 | \$70 |
| E122121 | KULIN DEPOT | 48 | \$4,000 | \$4,000 | \$3,330 | \$3,581 | \$251 |
| E122122 | HOLT ROCK DEPOT | 48 | \$0 | \$0 | \$0 | \$1,290 | \$1,290 |
| E122150 | STREET LIGHTING | 48 | \$20,425 | \$20,425 | \$17,020 | \$10,276 | (\$6,744) |
| E132030 | CARAVAN PARK | 48 | \$8,000 | \$8,000 | \$6,660 | \$5,573 | (\$1,087) |

Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)

For the period ended 30 April 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. |
|---------|-------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| | | | \$ | \$ | \$ | \$ | \$ |
| E132040 | KULIN HOSTEL | 48 Electricity | \$1,500 | \$1,500 | \$1,250 | \$258 | (\$992) |
| E132050 | INFORMATION BAY | 48 Electricity | \$400 | \$400 | \$330 | \$88 | (\$242) |
| E134070 | ELECTRICITY | 48 Electricity | \$5,000 | \$5,000 | \$4,160 | \$3,068 | (\$1,092) |
| E136040 | WATER SUPPLY (STANDPIPES) | 48 Electricity | \$0 | \$0 | \$0 | \$801 | \$801 |
| E137050 | ELECTRICITY | 48 Electricity | \$2,500 | \$2,500 | \$2,080 | \$2,295 | \$215 |
| E139050 | MAINTENANCE & REPAIRS | 48 Electricity | \$1,750 | \$1,750 | \$1,450 | \$1,746 | \$296 |
| E143125 | STAFF HOUSING | 48 Electricity | \$12,500 | \$12,500 | \$10,410 | \$6,049 | (\$4,361) |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 48 Electricity | \$1,200 | \$1,200 | \$1,000 | \$0 | (\$1,000) |
| | | Electricity Total | \$151,605 | \$151,605 | \$126,260 | \$113,289 | (\$12,971) |
| E042046 | STAFF HOUSING | 49 Water | \$7,000 | \$7,000 | \$5,830 | \$8,371 | \$2,541 |
| E042180 | UTILITIES | 49 Water | \$1,300 | \$1,300 | \$1,080 | \$986 | (\$94) |
| E051070 | SUNDRY FIRE PREVENTION COSTS | 49 Water | \$0 | \$0 | \$0 | \$210 | \$210 |
| E053010 | ESL BUSH FIRE BRIGADES | 49 Water | \$0 | \$0 | \$0 | \$82 | \$82 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 49 Water | \$650 | \$650 | \$540 | \$505 | (\$35) |
| E077020 | MEDICAL CENTRE | 49 Water | \$500 | \$500 | \$410 | \$329 | (\$81) |
| E084040 | ELECTRICITY/GAS/WATER | 49 Water | \$0 | \$0 | \$0 | \$2,354 | \$2,354 |
| E092050 | OTHER HOUSING MAINTENANCE | 49 Water | \$3,500 | \$3,500 | \$2,910 | \$952 | (\$1,958) |
| E092148 | GEHA HOUSING - COSTS | 49 Water | \$5,500 | \$5,500 | \$4,580 | \$4,416 | (\$164) |
| E092150 | JOINT VENTURE HOUSING - COSTS | 49 Water | \$16,000 | \$16,000 | \$13,330 | \$14,135 | \$805 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 49 Water | \$200 | \$200 | \$160 | \$52 | (\$108) |
| E107053 | PUBLIC CONVENIENCES PINGARING | 49 Water | \$200 | \$200 | \$160 | \$71 | (\$89) |
| E107060 | WAR MEMORIAL | 49 Water | \$500 | \$500 | \$410 | \$412 | \$2 |
| E111021 | MEMORIAL HALL | 49 Water | \$250 | \$250 | \$200 | \$105 | (\$95) |
| E111031 | PINGARING HALL | 49 Water | \$100 | \$100 | \$80 | \$43 | (\$37) |
| E111032 | DUDININ HALL | 49 Water | \$100 | \$100 | \$80 | \$29 | (\$51) |
| E112025 | WATER | 49 Water | \$11,400 | \$11,400 | \$9,500 | \$8,862 | (\$638) |
| E112029 | STAFF HOUSING | 49 Water | \$3,500 | \$3,500 | \$2,910 | \$2,188 | (\$722) |
| E113332 | OVAL | 49 Water | \$10,000 | \$10,000 | \$8,330 | \$5,863 | (\$2,467) |
| E116100 | KULIN MUSEUM | 49 Water | \$400 | \$400 | \$330 | \$400 | \$70 |
| E117029 | OFFICE GARDENS | 49 Water | \$500 | \$500 | \$410 | \$507 | \$97 |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 49 Water | \$4,000 | \$4,000 | \$3,330 | \$2,817 | (\$513) |
| E117052 | DUDININ SPORTSGROUND | 49 Water | \$2,000 | \$2,000 | \$1,660 | \$1,003 | (\$657) |
| E122121 | KULIN DEPOT | 49 Water | \$2,000 | \$2,000 | \$1,660 | \$881 | (\$779) |
| E122122 | HOLT ROCK DEPOT | 49 Water | \$0 | \$0 | \$0 | \$0 | \$0 |
| E132030 | CARAVAN PARK | 49 Water | \$7,500 | \$7,500 | \$6,250 | \$6,613 | \$363 |
| E132040 | KULIN HOSTEL | 49 Water | \$3,500 | \$3,500 | \$2,910 | \$622 | (\$2,288) |
| E132050 | INFORMATION BAY | 49 Water | \$0 | \$0 | \$0 | \$0 | \$0 |
| E136040 | WATER SUPPLY (STANDPIPES) | 49 Water | \$43,000 | \$43,000 | \$35,830 | \$12,689 | (\$23,141) |
| E137040 | WATER | 49 Water | \$1,600 | \$1,600 | \$1,330 | \$1,520 | \$190 |
| E143125 | STAFF HOUSING | 49 Water | \$23,400 | \$23,400 | \$19,500 | \$22,465 | \$2,965 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 49 Water | \$1,000 | \$1,000 | \$830 | \$0 | (\$830) |
| E144050 | WATER USAGE | 49 Water | \$1,500 | \$1,500 | \$1,250 | \$1,100 | (\$150) |
| | | Water Total | \$151,100 | \$151,100 | \$125,800 | \$100,582 | (\$25,218) |
| E042046 | STAFF HOUSING | 50 Gas | \$1,500 | \$1,500 | \$1,250 | \$1,496 | \$246 |
| E092050 | OTHER HOUSING MAINTENANCE | 50 Gas | \$0 | \$0 | \$0 | \$0 | \$0 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 50 Gas | \$1,500 | \$1,500 | \$1,250 | \$1,780 | \$530 |
| E113210 | GAS SUPPLIES | 50 Gas | \$1,870 | \$1,870 | \$1,550 | \$1,847 | \$297 |
| E122122 | HOLT ROCK DEPOT | 50 Gas | \$0 | \$0 | \$0 | \$135 | \$135 |
| E132030 | CARAVAN PARK | 50 Gas | \$0 | \$0 | \$0 | \$839 | \$839 |
| E132040 | KULIN HOSTEL | 50 Gas | \$1,500 | \$1,500 | \$1,250 | \$2,073 | \$823 |
| E143125 | STAFF HOUSING | 50 Gas | \$3,500 | \$3,500 | \$2,910 | \$2,498 | (\$412) |
| | | Gas Total | \$9,870 | \$9,870 | \$8,210 | \$10,667 | \$2,457 |
| E113240 | LICENCING COSTS | 51 Licensing | \$1,365 | \$1,365 | \$1,140 | \$1,632 | \$492 |
| E142105 | LICENSING & INSURANCE | 51 Licensing | \$350 | \$350 | \$290 | \$0 | (\$290) |
| E144015 | INSURANCE & LICENCE | 51 Licensing | \$22,500 | \$22,500 | \$22,500 | \$12,767 | (\$9,733) |
| | | Licensing Total | \$24,215 | \$24,215 | \$23,930 | \$14,400 | (\$9,530) |
| | | Total Utilities | \$373,220 | \$373,220 | \$314,520 | \$267,426 | (\$47,094) |
| E041298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$2,424 | \$2,424 |
| E042047 | Depreciation CEO Housing | 34 Depreciation | \$3,600 | \$3,600 | \$3,000 | \$4,997 | \$1,997 |
| E042048 | Depreciation DCEO Housing | 34 Depreciation | \$6,000 | \$6,000 | \$5,000 | \$5,164 | \$164 |
| E042053 | CEO VEHICLE COSTS | 34 Depreciation | \$0 | \$0 | \$0 | \$7,895 | \$7,895 |
| E042054 | POOL VEHICLE COSTS | 34 Depreciation | \$0 | \$0 | \$0 | \$3,794 | \$3,794 |
| E042298 | Office Depreciation | 34 Depreciation | \$18,350 | \$103,350 | \$86,130 | \$88,427 | \$2,297 |
| E042700 | PLANT OPERATION COSTS | 34 Depreciation | \$0 | \$0 | \$0 | \$2,203 | \$2,203 |
| E051298 | Depreciation | 34 Depreciation | \$79,058 | \$4,058 | \$3,380 | \$1,016 | (\$2,364) |
| E053298 | Depreciation | 34 Depreciation | \$14,390 | \$54,390 | \$45,330 | \$44,465 | (\$865) |
| E084298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$1,232 | \$1,232 |
| E092160 | Depreciation - Joint Venture | 34 Depreciation | \$5,409 | \$5,409 | \$4,500 | \$4,714 | \$214 |
| E092180 | Depreciation Community Bank Hs | 34 Depreciation | \$5,279 | \$5,279 | \$4,390 | \$0 | (\$4,390) |
| E092298 | Depreciation | 34 Depreciation | \$9,136 | \$9,136 | \$7,610 | \$11,077 | \$3,467 |
| E101298 | Depreciation | 34 Depreciation | \$706 | \$706 | \$580 | \$675 | \$95 |
| E102298 | Depreciation | 34 Depreciation | \$0 | \$0 | \$0 | \$6,153 | \$6,153 |
| E107298 | Depreciation | 34 Depreciation | \$15,477 | \$15,477 | \$12,890 | \$11,086 | (\$1,804) |
| E110298 | Depreciation | 34 Depreciation | \$43,151 | \$43,151 | \$35,950 | \$20,397 | (\$15,553) |
| E111298 | Depreciation | 34 Depreciation | \$39,339 | \$54,339 | \$45,280 | \$44,816 | (\$464) |
| E112298 | Depreciation | 34 Depreciation | \$70,518 | \$70,518 | \$58,760 | \$64,881 | \$6,121 |
| E113298 | Depreciation | 34 Depreciation | \$143,120 | \$158,120 | \$131,770 | \$133,020 | \$1,250 |
| E116298 | DEPRECIATION | 34 Depreciation | \$1,675 | \$1,675 | \$1,390 | \$1,374 | (\$16) |
| E117298 | Depreciation | 34 Depreciation | \$13,230 | \$73,230 | \$61,030 | \$60,477 | (\$553) |
| E121298 | Depreciation | 34 Depreciation | \$2,017,971 | \$2,067,971 | \$1,723,310 | \$1,729,235 | \$5,925 |
| E122298 | Depreciation | 34 Depreciation | \$11,940 | \$11,940 | \$9,950 | \$16,642 | \$6,692 |
| E126298 | Depreciation | 34 Depreciation | \$7,382 | \$7,382 | \$6,150 | \$2,444 | (\$3,706) |
| E132298 | Depreciation | 34 Depreciation | \$38,417 | \$38,417 | \$32,010 | \$33,541 | \$1,531 |
| E134298 | Depreciation | 34 Depreciation | \$63,102 | \$3,102 | \$2,590 | \$1,288 | (\$1,302) |
| E136298 | DEPRECIATION | 34 Depreciation | \$2,141 | \$17,141 | \$14,280 | \$13,793 | (\$487) |
| E137298 | DEPRECIATION | 34 Depreciation | \$8,306 | \$8,306 | \$6,920 | \$7,762 | \$842 |
| E139298 | DEPRECIATION | 34 Depreciation | \$9,014 | \$9,014 | \$7,510 | \$10,236 | \$2,726 |
| E142298 | Depreciation | 34 Depreciation | \$1,238 | \$1,238 | \$1,030 | \$5,013 | \$3,983 |
| E143298 | Depreciation | 34 Depreciation | \$30,187 | \$50,187 | \$41,820 | \$41,106 | (\$714) |
| E144298 | Depreciation | 34 Depreciation | \$501,552 | \$531,552 | \$442,960 | \$450,969 | \$8,009 |
| | | Depreciation Total | \$3,159,688 | \$3,354,688 | \$2,795,520 | \$2,832,317 | \$36,797 |
| E042051 | INTEREST ON LOAN 1 (ADMINSTRATION C | 35 Interest Expenses | \$32,626 | \$32,626 | \$27,180 | \$15,077 | (\$12,103) |
| | | Interest Expenses Total | \$32,626 | \$32,626 | \$27,180 | \$15,077 | (\$12,103) |
| E041150 | INSURANCES | 32 Insurance Expenses | \$4,862 | \$4,862 | \$4,860 | \$4,862 | \$2 |

**Shire of Kulin
STATEMENT OF OPERATING
(Nature & Type)**

For the period ended 30 April 2024

| COA | Description | | Original Budget | Amended Budget | YTD Budget | YTD Actual | Var. | |
|---------|-----------------------------------|----|-------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|
| | | | \$ | \$ | \$ | \$ | \$ | |
| E042025 | ADMINISTRATION HOUSING ALLOWANCE | 32 | Insurance Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| E042030 | INSURANCE | 32 | Insurance Expenses | \$34,854 | \$34,854 | \$34,854 | \$35,854 | \$1,000 |
| E042046 | STAFF HOUSING | 32 | Insurance Expenses | \$2,291 | \$2,291 | \$1,900 | \$2,987 | \$1,087 |
| E051050 | FIRE INSURANCE | 32 | Insurance Expenses | \$33,222 | \$33,222 | \$33,222 | \$33,222 | \$0 |
| E053051 | EMERGENCY BUILDING MAINTENANCE | 32 | Insurance Expenses | \$2,020 | \$2,020 | \$2,020 | \$2,020 | \$0 |
| E053400 | CCTV MAINTENANCE | 32 | Insurance Expenses | \$166 | \$166 | \$164 | \$166 | \$2 |
| E084016 | Insurance - Workers Comp | 32 | Insurance Expenses | \$7,643 | \$7,643 | \$7,642 | \$7,643 | \$1 |
| E084050 | Insurance | 32 | Insurance Expenses | \$2,523 | \$2,523 | \$2,523 | \$2,523 | \$0 |
| E092050 | OTHER HOUSING MAINTENANCE | 32 | Insurance Expenses | \$689 | \$689 | \$688 | \$0 | (\$688) |
| E092148 | GEHA HOUSING - COSTS | 32 | Insurance Expenses | \$2,159 | \$2,159 | \$2,158 | \$2,375 | \$217 |
| E092150 | JOINT VENTURE HOUSING - COSTS | 32 | Insurance Expenses | \$3,812 | \$3,812 | \$3,812 | \$5,002 | \$1,190 |
| E101030 | REFUSE SITE MAINTENANCE | 32 | Insurance Expenses | \$200 | \$200 | \$200 | \$200 | \$0 |
| E106030 | Town Planning Other | 32 | Insurance Expenses | \$2,427 | \$2,427 | \$2,426 | \$2,427 | \$1 |
| E107031 | KULIN CEMETERY | 32 | Insurance Expenses | \$145 | \$145 | \$144 | \$145 | \$1 |
| E107050 | PUBLIC CONVENIENCES | 32 | Insurance Expenses | \$306 | \$306 | \$306 | \$306 | \$0 |
| E107052 | PUBLIC CONVENIENCES DUDININ | 32 | Insurance Expenses | \$129 | \$129 | \$129 | \$130 | \$0 |
| E107053 | PUBLIC CONVENIENCES PINGARING | 32 | Insurance Expenses | \$360 | \$360 | \$360 | \$360 | \$0 |
| E111021 | MEMORIAL HALL | 32 | Insurance Expenses | \$935 | \$935 | \$934 | \$935 | \$1 |
| E111031 | PINGARING HALL | 32 | Insurance Expenses | \$483 | \$483 | \$483 | \$483 | \$0 |
| E111032 | DUDININ HALL | 32 | Insurance Expenses | \$989 | \$989 | \$988 | \$989 | \$1 |
| E111033 | JITARNING HALL | 32 | Insurance Expenses | \$396 | \$396 | \$396 | \$396 | \$0 |
| E112027 | INSURANCE | 32 | Insurance Expenses | \$19,347 | \$19,347 | \$19,346 | \$19,347 | \$1 |
| E112029 | STAFF HOUSING | 32 | Insurance Expenses | \$720 | \$720 | \$720 | \$756 | \$36 |
| E113220 | INSURANCE | 32 | Insurance Expenses | \$26,148 | \$26,148 | \$26,148 | \$26,148 | \$0 |
| E113331 | BOWLING GREENS | 32 | Insurance Expenses | \$799 | \$799 | \$798 | \$799 | \$1 |
| E113333 | GOLF TENNIS PAVILION | 32 | Insurance Expenses | \$1,667 | \$1,667 | \$1,667 | \$1,667 | \$0 |
| E113350 | WORKERS COMPENSATION | 32 | Insurance Expenses | \$4,313 | \$4,313 | \$4,312 | \$4,313 | \$1 |
| E116100 | KULIN MUSEUM | 32 | Insurance Expenses | \$289 | \$289 | \$289 | \$289 | (\$0) |
| E117030 | PUBLIC PARKS GDNS & RESERVES | 32 | Insurance Expenses | \$287 | \$287 | \$286 | \$287 | \$1 |
| E117054 | DUDININ TENNIS CLUB | 32 | Insurance Expenses | \$3,089 | \$3,089 | \$3,089 | \$3,089 | \$0 |
| E117058 | ALL AGES PRECINCT/VDZ/TOWN PLAYGR | 32 | Insurance Expenses | \$2,198 | \$2,198 | \$2,198 | \$2,198 | \$0 |
| E117520 | PINGARING GOLF CLUB | 32 | Insurance Expenses | \$1,391 | \$1,391 | \$1,391 | \$1,391 | \$0 |
| E122121 | KULIN DEPOT | 32 | Insurance Expenses | \$5,616 | \$5,616 | \$5,616 | \$5,616 | \$0 |
| E122122 | HOLT ROCK DEPOT | 32 | Insurance Expenses | \$0 | \$0 | \$0 | \$476 | \$476 |
| E132030 | CARAVAN PARK | 32 | Insurance Expenses | \$506 | \$506 | \$506 | \$506 | \$0 |
| E132040 | KULIN HOSTEL | 32 | Insurance Expenses | \$3,734 | \$3,734 | \$3,734 | \$3,734 | (\$0) |
| E134030 | INSURANCE | 32 | Insurance Expenses | \$15,976 | \$15,976 | \$15,976 | \$15,976 | \$0 |
| E137030 | INSURANCE | 32 | Insurance Expenses | \$818 | \$818 | \$818 | \$818 | \$0 |
| E138020 | INSURANCE & LICENSING. | 32 | Insurance Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| E139030 | INSURANCE & LICENSING | 32 | Insurance Expenses | \$839 | \$839 | \$839 | \$839 | (\$0) |
| E142020 | Community Bus Shed | 32 | Insurance Expenses | \$61 | \$61 | \$60 | \$61 | \$1 |
| E143025 | WORKERS COMPENSATION INSURANCE | 32 | Insurance Expenses | \$51,592 | \$51,592 | \$51,592 | \$51,592 | \$0 |
| E143030 | OFFICE EXPENSES | 32 | Insurance Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| E143060 | Insurance on Works | 32 | Insurance Expenses | \$27,316 | \$27,316 | \$27,316 | \$27,316 | \$0 |
| E143125 | STAFF HOUSING | 32 | Insurance Expenses | \$7,103 | \$7,103 | \$7,102 | \$8,249 | \$1,147 |
| E143126 | WORKFORCE ACCOMMODATION - HOLT F | 32 | Insurance Expenses | \$476 | \$476 | \$390 | \$0 | (\$390) |
| E144015 | INSURANCE & LICENCE | 32 | Insurance Expenses | \$72,260 | \$72,260 | \$72,258 | \$72,260 | \$2 |
| | | | Insurance Expenses Total | \$347,156 | \$347,156 | \$346,659 | \$350,752 | \$4,092 |
| E030999 | General Admin Allocated | 39 | Activity Based Costing | \$51,528 | \$51,528 | \$42,930 | \$48,744 | \$5,814 |
| E032999 | General Admin Allocated | 39 | Activity Based Costing | \$5,195 | \$5,195 | \$4,320 | \$4,151 | (\$169) |
| E041999 | General Admin Allocated | 39 | Activity Based Costing | \$161,989 | \$161,989 | \$134,990 | \$81,737 | (\$53,253) |
| E042999 | General Admin Allocated | 39 | Activity Based Costing | (\$1,545,761) | (\$1,545,761) | (\$1,288,130) | (\$1,064,281) | \$223,849 |
| E051999 | General Admin Allocated | 39 | Activity Based Costing | \$17,875 | \$17,875 | \$14,890 | \$11,707 | (\$3,183) |
| E052999 | General Admin Allocated | 39 | Activity Based Costing | \$10,852 | \$10,852 | \$9,040 | \$8,195 | (\$845) |
| E053999 | General Admin Allocated | 39 | Activity Based Costing | \$7,086 | \$7,086 | \$5,900 | \$4,683 | (\$1,217) |
| E074999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$3,405 | \$2,830 | \$2,341 | (\$489) |
| E075999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$3,405 | \$2,830 | \$2,341 | (\$489) |
| E076999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$3,405 | \$2,830 | \$2,341 | (\$489) |
| E077999 | General Admin Allocated | 39 | Activity Based Costing | \$9,255 | \$9,255 | \$7,710 | \$6,492 | (\$1,218) |
| E080999 | General Admin Allocated | 39 | Activity Based Costing | \$5,330 | \$5,330 | \$4,440 | \$3,619 | (\$821) |
| E082999 | General Admin Allocated | 39 | Activity Based Costing | \$10,735 | \$10,735 | \$8,940 | \$7,131 | (\$1,809) |
| E084999 | General Admin Allocated | 39 | Activity Based Costing | \$58,536 | \$58,536 | \$48,770 | \$39,378 | (\$9,392) |
| E092999 | General Admin Allocated | 39 | Activity Based Costing | \$12,157 | \$12,157 | \$10,130 | \$8,408 | (\$1,722) |
| E101999 | General Admin Allocated | 39 | Activity Based Costing | \$7,439 | \$7,439 | \$6,190 | \$5,428 | (\$762) |
| E102999 | General Admin Allocated | 39 | Activity Based Costing | \$7,439 | \$7,439 | \$6,190 | \$5,428 | (\$762) |
| E106999 | General Admin Allocated | 39 | Activity Based Costing | \$13,872 | \$13,872 | \$11,550 | \$10,217 | (\$1,333) |
| E107999 | General Admin Allocated | 39 | Activity Based Costing | \$10,858 | \$10,858 | \$9,040 | \$7,024 | (\$2,016) |
| E110999 | General Admin Allocated | 39 | Activity Based Costing | \$11,013 | \$11,013 | \$9,170 | \$7,876 | (\$1,294) |
| E111999 | General Admin Allocated | 39 | Activity Based Costing | \$8,407 | \$8,407 | \$7,000 | \$5,960 | (\$1,040) |
| E112999 | General Admin Allocated | 39 | Activity Based Costing | \$18,073 | \$18,073 | \$15,060 | \$13,091 | (\$1,969) |
| E113999 | General Admin Allocated | 39 | Activity Based Costing | \$17,744 | \$17,744 | \$14,780 | \$12,346 | (\$2,434) |
| E116999 | General Admin Allocated | 39 | Activity Based Costing | \$3,864 | \$3,864 | \$3,220 | \$2,861 | (\$559) |
| E117999 | GENERAL ADMIN ALLOCATED | 39 | Activity Based Costing | \$15,596 | \$15,596 | \$12,990 | \$11,175 | (\$1,815) |
| E122999 | General Admin Allocated | 39 | Activity Based Costing | \$671,086 | \$671,086 | \$559,230 | \$470,732 | (\$88,498) |
| E123999 | General Admin Allocated | 39 | Activity Based Costing | \$18,882 | \$18,882 | \$15,730 | \$13,623 | (\$2,107) |
| E126999 | General Admin Allocated | 39 | Activity Based Costing | \$3,167 | \$3,167 | \$2,630 | \$2,129 | (\$501) |
| E131999 | General Admin Allocated | 39 | Activity Based Costing | \$3,405 | \$3,405 | \$2,830 | \$2,341 | (\$489) |
| E132999 | General Admin Allocated | 39 | Activity Based Costing | \$62,192 | \$62,192 | \$51,820 | \$45,551 | (\$6,269) |
| E133999 | General Admin Allocated | 39 | Activity Based Costing | \$11,859 | \$11,859 | \$9,880 | \$8,834 | (\$1,046) |
| E134999 | General Admin Allocated | 39 | Activity Based Costing | \$68,583 | \$68,583 | \$57,150 | \$46,722 | (\$10,428) |
| E136999 | General Admin Allocated | 39 | Activity Based Costing | \$14,719 | \$14,719 | \$12,260 | \$11,281 | (\$979) |
| E137999 | General Admin Allocated | 39 | Activity Based Costing | \$7,586 | \$7,586 | \$6,320 | \$5,428 | (\$892) |
| E138999 | General Admin Allocated | 39 | Activity Based Costing | \$22,996 | \$22,996 | \$19,160 | \$15,538 | (\$3,622) |
| E139999 | GENERAL ADMIN ALLOCATED | 39 | Activity Based Costing | \$24,123 | \$24,123 | \$20,100 | \$17,454 | (\$2,646) |
| E141999 | General Admin Allocated | 39 | Activity Based Costing | \$7,251 | \$7,251 | \$6,040 | \$5,109 | (\$931) |
| E142999 | General Admin Allocated | 39 | Activity Based Costing | \$4,578 | \$4,578 | \$3,810 | \$3,299 | (\$511) |
| E143999 | General Admin Allocated | 39 | Activity Based Costing | \$124,072 | \$124,072 | \$103,390 | \$83,546 | (\$19,844) |
| E144999 | General Admin Allocated | 39 | Activity Based Costing | \$26,203 | \$26,203 | \$21,830 | \$20,221 | (\$1,609) |
| | | | Activity Based Costing Total | \$0 | \$0 | (\$210) | \$0 | \$210 |
| E123297 | LOSS ON SALE OF ASSET | 45 | Loss Asset Disposal | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | Loss Asset Disposal Total | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | Grand Total | (\$4,612,257) | (\$2,916,219) | (\$2,371,607) | (\$3,127,584) | (\$748,394) |

Kulin Retirement Homes Inc

Kulin

March 21, 2024

Dear Alan

On behalf of the KULIN RETIREMENT HOMES COMMITTEE I am writing to inform you that we are planning to build a unit/small house on the vacant block in the WORKMAN ESTATE on Gordon St.

We have a verbal expression of interest from a prospective 'lease for life' occupant., who will contribute approximately \$200,000 to the cost of the unit.

The Kulin Shire provided financial assistance and assistance with works in the construction of the original three units completed in November 2011. We are hoping you will be able to assist us in a similar way with this new venture.

If you require further information please contact myself or speak to, our treasurer, Annette.

Regards

Mary Lucchesi

Chairperson KRH

KULJN RETIREMENT HOMES HISTORY

1975 - Units 1 & 2 on the corner of Gordon and Price Streets were opened on December 11, 1975.

The inaugural committee of the Kulin Retirement Homes Inc was formed approximately three years prior. A local voluntary committee worked in conjunction with the Shire to build units 1 & 2. Apparently, the committee and Shire were having some difficulties deciding where to build the units. The Kulin Masonic Lodge generously donated the land to commence building the units. The Kulin Lions club supplied materials and concreted the pad and also paid for the original personal alarm system to be installed.

1985 - Units 3 & 4 in Price St were opened sometime this year.

These units were built by the Kulin Shire with assistance from a local volunteer committee. There is no plaque to establish the exact date units 3 and 4 were opened, however it is believed to be close to 1985. The Kulin Lions club donated a cash contribution of \$10,000 towards the building of these units.

1997 - Units 5-10 making up the newer part of KULINDA VILLAGE were officially opened on September 19, 1997.

Following a 'Getting Kulin Going' community meeting, held in Kulin in September 1994, aged care facilities and housing were identified as an area of need for the town. Subsequently, a Retirement Strategy was developed for Kulin.

An Annual General Meeting of the Kulin Retirement Homes Committee was called and a group of interested people were elected to look at the

feasibility of establishing a project.

Initially, the committee was working towards building a Frail Aged Hostel in Kulin. Visits were made to Corrigin and Quairading to look at the hostel accommodation built in those towns, with a dominantantly Federal Government funding. V had a similar plan drawn up by an Architect. The Kulin Retirement Homes committee then lodged a submission with the Commonwealth Department of Human Services and Health. However, the application coincided with the Federal Government cutting funding for Frail Aged Hostel places. The Government redirected funds into programmes like HACC to keep the elderly in their own homes.

With no prospect of building a Frail Aged Hostel in Kulin, the Committee in conjunction with the Shire of Kulin, investigated other avenues of funding. The Homeswest Joint Venture was the most attractive option for building units. Units 5-10 were built as a result of a successful funding application and a fundraising drive in Kulin.

Community funds were needed to build the joint venture units. The committee undertook fundraising which included catering, cropping the air strip and donations of grain and cash. Kulin community groups, businesses, individuals and farmers were extremely generous donating time, grain and money to the project. Cultivating Kulin Committee, funded by Kulin Bush Races made a \$10,000 cash contribution. The overwhelming support gave the Retirement Homes Committee their cash contribution, allowing the project to proceed. The land for the entire Kulin Retirement Homes buildings was generously donated by the Kulin Masonic Lodge.

During the fundraising drive, the committee advertised frequently in the Kulin Cultivator requesting donations for the housing project. An ex

resident of Kulin, his wife and daughter, who were receiving a monthly edition of the Kulin Cultivator and became aware of the Retirement Homes fundraising drive. She lived in Mandurah and was known only to a few Kulin residents. Following her death in 1997, we were advised that Ms Workman had bequeathed her estate to the Kulin Retirement Homes.

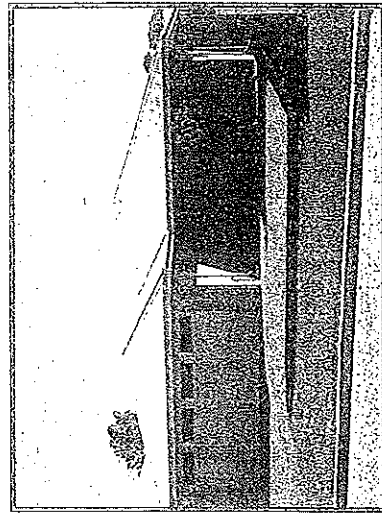
The building of all units at Kulinda Village was made possible by the valuable support of the Shire of Kulin.

2011 - On November 11, 2011 Lease for Life/ Self Funded Units in Gordon St were officially opened by Brendon Grylls.

These three units are stage one of the WORKMAN ESTATE. The Workman Estate is the next phase of planning by the Kulin Retirement Homes Committee to provide housing for seniors in Kulin.

The building of these units was able to be undertaken as a result of Kath Workman's bequeath and generous donations from R4R funding, Kulin Community Bank and Kulin Bush Races.

The Shire of Kulin once again provided valuable support and expertise, which is greatly appreciated by the committee of Kulin Retirement Homes Inc.



GENERAL COMPLIANCE CHECKLIST APRIL 2024

| Class | Task | Date | Frequency | Detail | Yes/No |
|------------|--|-------------|------------|---|-------------|
| Gov / MESS | Freedom of Information Statement | 1/04/2024 | Annual | Freedom of Information Statement to be published annually in Update | Yes |
| Governance | Elected Members Allowance Review | April | Annual | Report to Council for review | No |
| Governance | Commence Integrated Planning Review | 31/05/2024 | Quarterly | Quarterly review due May - if not already commenced | Yes |
| Governance | Policy Manual review | 30/06/2024 | Annual | Annual Policy manual review | Yes |
| CEO | Staff Performance Reviews | 19/12/2024 | 6 monthly | Administration staff, EMFS and Managers. | No |
| CEO | Adjust KRA's for Senior staff and Managers | 19/12/2024 | 6 monthly | Administration staff, EMFS and Managers. | No |
| EMFS | Conduct staff performance reviews | 19/12/2024 | 6 monthly | Report to CEO | No |
| EMFS | FBT Return Due | April | Annual | Due in May | Yes |
| EMFS | Interim Audit | April | Annual | Confirm Interim Audit | Yes |
| EMFS | Fuel Facility Audit | April | Annual | Fuel Facility Audit - Integrated Fuel Services undertook audit - determine each year if required | Yes |
| EMFS | Rents, Fees & Charges Review | 1/04/2024 | Annual | Fees and charges are to be reviewed at least annually. If fees and charges are set after the Budget is struck, advertising is required before implementing | Yes |
| EMFS/MESS | Reserve Price of Vacant Land Report | April | Biannual | Agenda item April & October each year to adopt the Reserve Price of Vacant Land Report | Yes |
| Finance | Rates - Pensioners | 1/04/2024 | Annual | Send letters to pensioners who have not paid their rates reminding of rebate option which will expire on 30 June | Yes |
| Finance | Review of Portable & Attractive Asset Register | 30/04/2024 | Annual | Annual Review to be undertaken | In Progress |
| CSO | Outstanding BA7 Notice of Completion Forms | 30/04/2024 | Annual | Annual review of outstanding BA7 Notice of Completion Forms - send reminders | Yes |
| MESS | Key to Kulin reimbursement | | Quarterly | Reimburse via payroll | Yes |
| EMW | R2R Draft Budget Inclusions | April | Annual | Identify R2R projects for inclusion in next Budget | Yes |
| EMW | Regional Road Group Projects | April | Annual | Prepare submissions for RRG - list of projects due July | Yes |
| EMW | Road Construction & Maintenance Review | 01/04/24 | Monthly | Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise EMFS of invoices required for MRD and private works recovery - complete report to CEO/Council | Yes |
| EMW | Spray Water Catchments | April | Biennial | As required to improve run-off | N/A |
| EMW | Occupational Health & Safety | April | Tri-annual | Hold committee meeting and toolbox meeting | Yes |
| EMW | Spray caltrop golf course | Summer rain | | As required | Yes |
| OHS | Administration Building Monthly Inspection | 30/04/2024 | Monthly | Foops | Yes |
| TO | First Aid Kits | 1/04/2024 | Annual | Restock First Aid Kits | Yes |
| EMCS | Kulin Child Care Centre Fees & Charges | April | Annual | Established in line with annual budget | Yes |
| EHO | Waste Water Recycling Scheme | | Monthly | If scheme is in use into May | N/A |



SHIRE OF KULIN - USER FEES & CHARGES

For the financial year ending 30 June 2025

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|---|---------|----------|-----------------|-----------|-------------|---|
| For the financial year ending 30 June 2025 | | | | | | | |
| GENERAL PURPOSE FUNDING | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| RATES | | | | | | | |
| Penalty interest | LGA s6.51 FM 70 | I030141 | T | | 11.0% | 11.0% | |
| Instalment interest | LGA s6.45 (3) FM 68 | I030140 | T | | 5.5% | 5.5% | |
| Instalment administration fee | LGA s6.45 (3) FM 67 | I030142 | F | per instalment | 11.60 | 11.60 | |
| Payment plan administration fee | | I030142 | F | per assessment | no charge | no charge | |
| Legal costs for recovery of rates | LGA s6.56 | | | | | Actual cost | |
| Reprint of Rate Notice | | I030160 | C | each | 8.50 | 8.50 | |
| OWNERSHIP ENQUIRY FEE | | | | | | | |
| Statement of rates (financial) - written | LGA s6.16 | | | | | | |
| Confirmation of orders & requisitions - written | | I030160 | C | | 74.10 | 75.00 | |
| Combined statement & confirmation | | I030160 | C | | 105.80 | 120.00 | |
| Rate book - electronic copy | | I030160 | C | | 180.00 | 195.00 | |
| <i>Note: Before purchase of rate book a statutory declaration must be completed declaring that the information will not be used for a commercial purpose.</i> | | | | | | | |
| GOVERNANCE | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| ELECTORAL ROLL - Owners & Occupiers for candidates | | | | | | | |
| Copy of roll - electronic copy | | I041040 | F | each | 8.50 | 50.00 | |
| Copy of roll - hard copy | | I041040 | F | each | 21.20 | 80.00 | |
| ELECTION NOMINATION FEE | LG (Elections) Regs 26.1 | I041041 | F | per nomination | 80.00 | 80.00 | |
| COUNCIL PUBLICATIONS | | | | | | | |
| All agendas, minutes and public documents are available for download at kulin.wa.gov.au If you require a printed copy the Shire will charge for printing at the rates outlined in the Economic Services section of this Booklet. | | | | | | | |
| FREEDOM OF INFORMATION | | | | | | | |
| Application fee | FOI Act 1992 s12(1)(e) | I041045 | F | Per application | 35.00 | 30.00 | |
| Labour Charges Relating to Freedom of Information Applications (including supervision) | s16 (1) | I041045 | F | per hour | 35.00 | 35.00 | |
| Photocopying per page | s16 (1) | I041045 | F | per page | | | To be charged at rates per Community Resource Centre photocopying charges in Economic Services Section of this booklet. |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|--|----------------|-----------------|------------|-----------------|----------------------|----------------|
| For the financial year ending 30 June 2025 | | | | | | | |
| LAW, ORDER & PUBLIC SAFETY | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| FIRE PREVENTION | Bush Fire Act 1954 | | | | | | |
| Fire Break Penalty | Bush Fires (Infringements) Regulations 1978 | I051400 | F | | 250.00 | 250.00 | |
| All other penalties | Bush Fires (Infringements) Regulations 1978 | I051400 | F | | as per | Refer to regulations | |
| ANIMAL CONTROL | | | | | | | |
| Dog Registration Sterilised Dog | | | | | | | |
| Normal Fee - 1 year | Dog Regulations 2013 s17 | I052420 | F | per dog | 20.00 | 20.00 | |
| Registration after 31 May each year (for first year of registration only) | | | | | | 10.00 | |
| Dangerous Dog - 1 year | Dog Regulations 2013 s17 | I052420 | F | per dog | 50.00 | 50.00 | |
| Normal Fee - 3 year | Dog Regulations 2013 s17 | I052420 | F | per dog | 42.50 | 42.50 | |
| Normal Fee - Lifetime | Dog Regulations 2013 s17 | I052420 | F | per dog | 100.00 | 100.00 | |
| Pensioner Concession | Dog Regulations 2013 s17 | I052420 | F | per dog | 50% of fee | 50% of fee | |
| Working Dog | Dog Act 1976 s15 (5) | I052420 | F | per dog | 25% of fee | 25% of fee | |
| Dog Registration Unsterilised Dog | | | | | | | |
| Normal Fee - 1 year | Dog Regulations 2013 s17 | I052420 | F | per dog | 50.00 | 50.00 | |
| Registration after 31 May each year (for first year of registration only) | | | | | | 25.00 | |
| Normal Fee - 3 year | Dog Regulations 2013 s17 | I052420 | F | per dog | 120.00 | 120.00 | |
| Normal Fee - Lifetime | Dog Regulations 2013 s17 | I052420 | F | per dog | 250.00 | 250.00 | |
| Pensioner Concession | Dog Regulations 2013 s17 | I052420 | F | per dog | 50% of fee | 50% of fee | |
| Working Dog | Dog Act 1976 s15 (5) | I052420 | F | per dog | 25% of fee | 25% of fee | |
| Cat Registration | All cats must be microchipped & sterilised. | | | | | | |
| Normal Fee - 1 year | Cat Regulations 2012 Sch 3 | I052430 | F | per cat | 20.00 | 20.00 | |
| Registration after 31 May each year (for first year of registration only) | | I052430 | F | per cat | | 10.00 | |
| Normal Fee - 3 year | Cat Regulations 2012 Sch 3 | I052430 | F | per cat | 42.50 | 42.50 | |
| Normal Fee - Lifetime | Cat Regulations 2012 Sch 3 | I052430 | F | per cat | 100.00 | 100.00 | |
| Pensioner Concession | Cat Regulations 2012 Sch 3 | I052430 | F | per cat | 50% of fee | 50% of fee | |
| Replacement Dog/Cat Tags | | I052420/430 | C | per cat | 2.70 | 2.70 | |
| Dog Pound Charges | | | | | | | |
| Impounding Fees | | I052400 | F | per day | 68.80 | 65.00 | |
| Infringements | | | | | | | |
| Failing to provide means for effectively confining a dog | Dogs Local Law 2020 | I052400 | F | | | 200.00 | |
| Failing to provide means for effectively confining a dangerous dog | Dogs Local Law 2020 | I052400 | F | | Per regulations | | |
| Failure to comply with conditions of approval to keep additional dogs | Dogs Local Law 2020 | I052400 | F | | | 200.00 | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|---|----------------|-----------------|------------|----------------|----------------|--|
| For the financial year ending 30 June 2025 | | | | | | | |
| LAW, ORDER & PUBLIC SAFETY | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| Failure to comply with conditions of approval to keep additional dangerous dogs | Dogs Local Law 2020 | I052400 | F | | | 500.00 | |
| Failure to comply with the conditions of a licence | Dogs Local Law 2020 | I052400 | F | | | 200.00 | |
| Dog excreting in a prohibited place | Dogs Local Law 2020 | I052400 | F | | | 100.00 | |
| Other infringements will be issued as per the penalty prescribed in the Dogs Local Law 2020; Dog Act 1976 and relevant Regulations. | | I052400 | F | | | | |
| Destruction of dog | | I052400 | C | per dog | Actual cost | Actual cost | CEO's discretion |
| Cat Traps | | | | | | | |
| Hire Fee | | | | | No Fee | No Fee | |
| Bond | | hold | No | | 50.00 | 50.00 | If bond not refunded then GST applicable |
| Animals, Environment & Nuisance | | | | | | | |
| Infringements will be issued as per the penalty prescribed in the Animals, Environment & Nuisance Local Law 2016 | Animals, Environment & Nuisance Local Law 2016 | I052400 | F | | | | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|---|----------------|-----------------|---------------|--------------------------|-----------------|-------------------|
| For the financial year ending 30 June 2025 | | | | | | | |
| HEALTH SERVICES | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| EFFLUENT / WASTE WATER DISPOSAL | | | | | | | |
| Application for the approval of an apparatus for the treatment of sewage (s4) | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 s4 | I074410 | F | per apparatus | 118.00 | 118.00 | |
| Issuing permit to use an apparatus for the treatment of sewage (s4) | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 s4 | I074410 | F | per apparatus | 118.00 | 118.00 | |
| Application for the approval of an apparatus by the Chief Health Officer with a local government report (s4A) | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 s4A | I074410 | F | per apparatus | 79.00 | 93.00 | |
| Application for the approval of an apparatus by the Chief Health Officer without a local government report (s4A) | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 s4A | I074410 | F | per apparatus | 110.00 | 110.00 | |
| ITINERENT FOOD VENDOR | | | | | | | |
| LGA s6.16 | | | | | | | |
| Per Day | | I074410 | F | Per day | 50.00 | 50.00 | |
| Per Day (Community group) | | I074410 | F | | - | - | |
| Annual Permit | | I074410 | F | per year | 300.00 | 300.00 | |
| OTHER HEALTH FEES | | | | | | | |
| Sampling - food / water / asbestos | | I074410 | C | | | At cost | |
| EHO hourly rate | | I074410 | C | per hour | Cost + 10% | 95.00 | |
| EHO hourly rate will be applied to any application process where it has been determined that the amount of time take to obtain required information and conduct inspections has been deemed excessive to normal time provisions | | | | | | | |
| Registration of Offensive Trades | Health (Offensive Trades Fees) Regulations 1976 | I074410 | F | per premises | as per Health Local Laws | Per regulations | |
| Inspection - Public Buildings | LG Act s6.16 | I074410 | F | per premises | 100.00 | 100.00 | |
| Inspection - Food Businesses | LG Act s6.16 | I074410 | F | per premises | 50.00 | 60.00 | |
| Registration - Food Businesses | Food Act 2008; LG Act s6.16 | I074410 | F | per premises | 50.00 | 180.00 | |
| Registration - Lodging House (And Renewal) | Health Local Law | I074410 | F | per year | 180.00 | 180.00 | |
| Offences and penalties for breach of Health Local Law | | | | | | Per local law | |
| EDUCATION & WELFARE | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| KULIN CHILD CARE CENTRE | | | | | | | |
| Full Day | | I084010 | F | Per child | 125.00 | 135.00 | |
| Half Day (morning) | | I084010 | F | Per child | 89.00 | 100.00 | |
| Half Day (afternoon) | | I084010 | F | Per child | 94.00 | 105.00 | |
| Before School | | I084010 | F | Per child | 21.00 | | No longer offered |
| After School (Wednesday) | | I084010 | F | Per child | 42.00 | 45.00 | |
| After School (M, T, T, F) | | I084010 | F | Per child | 32.00 | 35.00 | |
| Short Notice | | I084010 | F | Per child | 26.00 | 30.00 | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|---|----------|-------------|----------|--------------|--------------|---|
| For the financial year ending 30 June 2025 | | | | | | | |
| HOUSING | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| RESIDENTIAL | Residential Tenancies Act 1987 | | | | | | |
| Staff Rentals - Deducted through payroll | | | | | | | |
| Level 1 - Housing (As defined in APOG) | | see EMFS | T | per week | | 125.00 | Unless negotiated in employment agreement |
| Level 2 - Housing (As defined in APOG) | | see EMFS | T | per week | 112.50 | 115.00 | |
| Level 3 - Housing (As defined in APOG) | | see EMFS | T | per week | 82.00 | 90.00 | |
| Level 4 - Housing (As defined in APOG) | | see EMFS | T | per week | 71.00 | 82.00 | |
| Private Rentals (current market rental rates) | | | | | | | |
| Level 1 | | | | | | | |
| 38 Day Street | | I092100 | T | per week | 265.00 | 320.00 | |
| 6 Bowey Way | | I092100 | T | per week | 297.00 | 320.00 | |
| 17 McInnes Street | | I092100 | T | per week | 265.00 | 320.00 | |
| Level 2 | | | | | | | |
| 5 Bowey Way | | I092100 | T | per week | 265.00 | 290.00 | |
| 10 Ellson Street | | I092100 | | per week | | 290.00 | |
| Level 3 | | | | | | | |
| 1/21 Ellson Street | | I092100 | T | per week | 201.00 | 225.00 | |
| 19 McInnes Street | | I092100 | T | per week | 201.00 | 225.00 | |
| 21 Bull Street | | I092100 | | per week | | 225.00 | |
| 81 Johnston Street | | I092100 | | per week | | 225.00 | |
| Level 4 | | | | | | | |
| Johnston Street Units (Joint Venture) | | I092150 | T | per week | 180.00 | 205.00 | |
| Johnston Street Unit - fully furnished | | I092150 | T | per week | | 250.00 | |
| 19 Wright Street (Joint Venture) | | I092150 | T | per week | 191.00 | 205.00 | |
| 3 Bull Street (Joint Venture) | | I092150 | T | per week | 191.00 | 205.00 | |
| 14 Stewart Street | | I092100 | | per week | | 205.00 | |
| Other private rentals | | see EMFS | T | per week | see EMFS | | |
| Bonds | | | | | | | |
| Staff Rentals | | Trust | N | | 800.00 | 800.00 | |
| Private Rentals | | Trust | N | | 4 weeks rent | 4 weeks rent | |
| Pet Bond | | Trust | N | | 200.00 | 200.00 | |
| VEHICLE CONTRIBUTIONS - Deducted through payroll | | | | | | | |
| CEO | | I042045 | No | per week | 53.00 | 55.00 | |
| Executive Managers (allocated Shire vehicles with unrestricted private use) | | I042045 | No | per week | 53.00 | 55.00 | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|--|---|----------------|-----------------|-----------------|----------------|----------------|---|
| For the financial year ending 30 June 2025 | | | | | | | |
| COMMUNITY AMENITIES | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST Code | Per | 2023-24 | 2024-25 | Comment |
| PUBLIC CEMETERIES | Cemeteries Act 1986 s53 | | | | | | |
| All interments in Grave | | 1107400 | C | per interment | 846.00 | 846.00 | |
| Re-Opening of an ordinary grave - as for interment | | 1107400 | C | per interment | 846.00 | 846.00 | |
| Re-Opening of an ordinary grave - as for exhumation | | 1107400 | C | per exhumation | 846.00 | 846.00 | |
| Interment of Ashes in family grave | | 1107400 | C | per interment | 212.00 | 212.00 | |
| Permission to erect Headstone | | 1107400 | F | per application | 85.00 | 85.00 | |
| Interment in Niche Wall - single | | 1107400 | C | per interment | 106.00 | 106.00 | |
| Interment in Niche Wall - double | | 1107400 | C | per interment | 212.00 | 212.00 | |
| Niche Wall Reservation Fee | | 1107400 | F | per reservation | 53.00 | 53.00 | |
| Annual Funeral Director Licence Fee | | 1107400 | F | each | 106.00 | 106.00 | |
| Reservation Fee | | 1107400 | F | per reservation | 53.00 | 53.00 | |
| TOWN PLANNING | | | | | | | |
| Planning Application Fees based on the cost of development | Planning & Development Act Part 17 | | | | | | |
| not more than \$50,000 | Planning & Development Regulations 2009 Sch 2 | 1106110 | F | per application | 147.00 | 147.00 | |
| value > \$50,000 and or = \$500,000 | Planning & Development Regulations 2009 Sch 2 | 1106110 | F | per application | | | 0.32% of the estimated cost of development |
| value > \$500,000 and < or = \$2.5M | Planning & Development Regulations 2009 Sch 2 | 1106110 | F | per application | 1,700.00 | 1,700.00 | plus 0.257% for every \$1 in excess of \$500,000 |
| value > \$2.5M and < or = \$5M | Planning & Development Regulations 2009 Sch 2 | 1106110 | F | per application | 7,161.00 | 7,161.00 | plus 0.206% for every \$1 in excess of \$2.5M |
| Providing written planning advice | Planning & Development Regulations 2009 Sch 2 | 1106610 | F | per application | | 73.00 | |
| Zoning certificate (including permitted land use, setbacks etc.) | Planning & Development Regulations 2009 Sch 2 | 1106110 | F | per application | | 73.00 | |
| All other fees | | 1106110 | F | per application | | | As per the Planning and Development Regulations 2009 Schedule 2 |
| RUBBISH SERVICE CHARGES | Waste Avoidance & Resource Recovery Act 2007 s67 | | | | | | |
| Domestic bin charges | | 1101400 | F | per bin | 284.00 | 294.00 | |
| Commercial bin charges | | 1102410 | F | per bin | 284.00 | 294.00 | |
| Recycling bin charges | | 1101400 | F | per bin | 167.00 | 173.00 | |
| Recycle Bin charge (non-townsite residents only) | | 1102410 | C | per bin | 5.00 | 5.00 | |
| Bendering Waste Site (Corrigin Shire Charges) | LGA S6.16 | | | | | | |
| Bulk Commercial/Industrial waste | | | C | per tonne | | | As per Shire of Corrigin Fees & Charges |
| Bulk demolition waste | | | C | per tonne | | | As per Shire of Corrigin Fees & Charges |
| Wrapped asbestos waste | | | C | per cubic metre | | | As per Shire of Corrigin Fees & Charges |
| Contaminated waste soil | | | C | per tonne | | | As per Shire of Corrigin Fees & Charges |
| Plus asbestos mobilisation/treatment fee (Cost price + 30% whichever is greater) | | | C | once only | | | As per Shire of Corrigin Fees & Charges |
| Refuse Delivery - Skip Bins 3m ³ | | | C | per bin | | | As per Shire of Corrigin Fees & Charges |
| Refuse Delivery - Skip Bins 4.5m ³ | | | C | per bin | | | As per Shire of Corrigin Fees & Charges |
| Refuse Delivery - Hook Bins 10m ³ | | | C | per bin | | | As per Shire of Corrigin Fees & Charges |
| Refuse Delivery - Hook Bins 12m ³ | | | C | per bin | | | As per Shire of Corrigin Fees & Charges |
| Refuse Delivery - Hook Bins 15m ³ | | | C | per bin | | | As per Shire of Corrigin Fees & Charges |
| Admin/supervision fee | | | C | per hour | | | As per Shire of Corrigin Fees & Charges |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|--|---|----------------|-----------------|------------|----------------|----------------|---|
| For the financial year ending 30 June 2025 | | | | | | | |
| RECREATION & CULTURE | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 | 2024-25 | Comment |
| PUBLIC HALLS | LGA s6.16 | | | | | | |
| Memorial Hall Office Hire | | I111022 | C | per month | 145.00 | 158.00 | Ian Bailey - Invoiced six monthly |
| Memorial Hall Room Hire | | I111022 | C | per week | 65.00 | 70.00 | |
| AQUATIC CENTRE ENTRY FEES | LGA s6.16 | | | | | | |
| Adult | | I112405 | C | per day | 4.50 | 4.50 | |
| Concession | | I112405 | C | per day | | 2.50 | A person who can prove at the time of purchase they are a holder of a Seniors or Health Care Card |
| Child | | I112410 | C | per day | 2.50 | 2.50 | |
| Child under 6 | | | | per day | | - | |
| Slide | | I112450 | C | per day | 10.00 | 10.00 | |
| School Carnivals | | I112410 | C | per day | 2.50 | 2.50 | Faction carnivals free entry, interschool carnivals competitors and staff free, spectators \$2.50 |
| Spectators | | I112410 | C | per day | 2.50 | 2.50 | |
| Opening of pool out of normal opening hours including Shire of Kulin slide attendants | | I112600 | C | per hour | 150.00 | 150.00 | |
| Opening of pool out of normal opening hours to use slide supplying own qualified slide attendants. | | I112600 | C | per hour | 100.00 | 100.00 | |
| AQUATIC CENTRE SEASON PASS | LGA s6.16 | | | | | | |
| Not including slide | | | | | | | |
| Adult | | I112480 | C | per season | 80.00 | 90.00 | Season tickets half price after 31 January |
| Concession | | I112480 | C | per season | | 55.00 | Season tickets half price after 31 January. A person who can prove at the time of purchase they are a holder of a Seniors or Health Care Card |
| Child | | I112480 | C | per season | 50.00 | 55.00 | Season tickets half price after 31 January |
| Family (2 Adults & 2 Children or 1 Adult & 3 Children) | | I112480 | C | per season | 150.00 | 165.00 | Season tickets half price after 31 January |
| Each Additional Child | | I112480 | C | per season | 50.00 | 55.00 | Season tickets half price after 31 January |
| Summer Holiday Family Season Pass | | I112480 | C | per season | 90.00 | 100.00 | Last day of term 4 to first day of term 1 the following year |
| Each Additional Child | | I112480 | C | per season | 25.00 | 27.00 | |
| Including Slide | | | | | - | | |
| Adult | | I112480 | C | per season | 170.00 | 185.00 | Season tickets half price after 31 January |
| Concession | | I112480 | C | per season | | 115.00 | Season tickets half price after 31 January. A person who can prove at the time of purchase they are a holder of a Seniors or Health Care Card |
| Child | | I112480 | C | per season | 105.00 | 115.00 | Season tickets half price after 31 January |
| Family (2 Adults & 2 Children or 1 Adult & 3 Children) | | I112480 | C | per season | 300.00 | 320.00 | Season tickets half price after 31 January |
| Each Additional Child | | I112480 | C | per season | 105.00 | 115.00 | Season tickets half price after 31 January |
| Summer Holiday Family Season Pass | | I112480 | C | per season | 180.00 | 195.00 | Last day of term 4 to first day of term 1 the following year |
| Each Additional Child | | I112480 | C | per season | 60.00 | 65.00 | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | | | |
|---|--|---------|----------|-------------------|----------------|--------------------|----------------|--------------------|--|
| For the financial year ending 30 June 2025 | | | | | | | | | |
| RECREATION & CULTURE - FRC | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 Member | 2023-24 Non Member | 2024-25 Member | 2024-25 Non Member | Comments |
| MEMBERSHIP | LGA s6.16 | | | | | | | | |
| Corporate Member | | I113050 | C | Annual | 120.00 | | 130.00 | | |
| Ordinary Member | | I113100 | C | Annual | 73.00 | | 80.00 | | |
| Junior Member (over 13 yrs) | | I113110 | C | Annual | 20.00 | | 25.00 | | |
| Temporary Member | | I113130 | C | 3 months or less | 40.00 | | 45.00 | | |
| Social Member | | I113120 | C | Annual | 30.00 | | 35.00 | | |
| FRC HIRE CHARGES | LGA s6.16 | | | | | | | | |
| Kath Freebairn Room | | I113390 | C | Per Hour | 23.00 | 45.00 | 25.00 | 50.00 | |
| Kath Freebairn Room | | I113390 | C | Half Day | 38.00 | 65.00 | 40.00 | 80.00 | |
| Kath Freebairn Room | | I113390 | C | Full Day | 55.00 | 90.00 | 60.00 | 120.00 | |
| Phil Freebairn Room | | I113390 | C | Per Hour | 31.00 | 62.00 | 35.00 | 70.00 | |
| Phil Freebairn Room | | I113390 | C | Half Day | | | 55.00 | 110.00 | |
| Phil Freebairn Room | | I113390 | C | Full Day | | | 85.00 | 170.00 | |
| Hire of Indoor Courts | | I113300 | C | Per hour | 70.00 | 100.00 | 75.00 | 110.00 | |
| Hire of Indoor Courts | | I113300 | C | Per person/per hr | 3.00 | 3.00 | 3.00 | N/A | Only available to corporate members who book the courts to run coaching, classes or similar |
| Hire of Indoor Courts | | I113300 | C | Full Day | 150.00 | 200.00 | 160.00 | 215.00 | |
| Hire of FRC Meeting Room | | I113400 | C | Per hour | 20.00 | 35.00 | 20.00 | 40.00 | |
| Hire of FRC Meeting Room | | I113400 | C | Half Day | 25.00 | 50.00 | 30.00 | 60.00 | |
| Hire of FRC Meeting Room | | I113400 | C | Full Day | 45.00 | 90.00 | 50.00 | 100.00 | |
| BBQ Hire only | | I113320 | C | Per day | 5.00 | 10.00 | 10.00 | 20.00 | |
| Plastic chair hire | | I113150 | C | Each | | | - | 2.00 | No charge for members if chairs are picked up & returned |
| Event Set up fee | | I113150 | C | per hour | | Cost +10% | | Cost +10% | Includes carpet laying and lifting |
| Labour rate for use of FRC Audio Visual Equipment | | I113336 | C | Per Hour | 55.00 | 77.00 | 60.00 | 85.00 | |
| FRC KITCHEN HIRE | LGA s6.16 | | | | | | | | Including funerals |
| Sports training / canteen prep | | I113320 | C | | 20.00 | N/A | 20.00 | N/A | |
| 1/2 Day | | I113320 | C | | 70.00 | 105.00 | 75.00 | 115.00 | |
| Full Day | | I113320 | C | | 105.00 | 140.00 | 115.00 | 150.00 | Function - coffee, tea, sugar, salt, pepper and 4L milk included. Additional milk requirements to be purchased by persons hiring the kitchen |
| Tea & Coffee (for functions - no kitchen hire) | | I113320 | C | | 17.00 | 28.00 | 18.00 | 30.00 | Coffee, tea, sugar and 4L milk included. No kitchen hire. |
| OTHER HIRE CHARGES | LGA s6.16 | | | | | | | | |
| Extended Liquor License Application - additional | | I113510 | F | Per licence | 0.00 | POA | 0.00 | POA | Price on Application - dependent on type of Liquor Licence required. |
| Pool Table | | I113394 | C | Per game | 1.00 | 1 | 1.00 | 1.00 | |
| Bowling Green | | I113340 | C | Per Person | NA | 10.00 | NA | 11.00 | |
| Bowling Green | | I113340 | C | Per Group | NA | 50.00 | NA | 55.00 | |
| Gymnasium - Personal Training | | I113393 | C | Per Hour | 55.00 | NA | 55.00 | NA | |
| Oval | | I113370 | C | Per Session | NA | 130.00 | NA | 140.00 | |
| Golf Course | | I113350 | C | Per Person | NA | 10.00 | NA | 11.00 | |
| Golf Course | | I113350 | C | Per Group | NA | 50.00 | NA | 55.00 | |
| Tennis Courts | | I113351 | C | Per Person | NA | 10.00 | NA | 11.00 | |
| Tennis Courts | | I113351 | C | Per Group | NA | 50.00 | NA | 55.00 | |
| Golf/Tennis Clubhouse Function Room Only | | I113380 | C | Half day | | | 30.00 | 60.00 | |
| Golf/Tennis Clubhouse Function Room Only | | I113380 | C | Full Day | | | 50.00 | 100.00 | |
| Golf/Tennis Clubhouse Function Room & Kitchen | | I113380 | C | | POA | POA | POA | POA | Only available for hire if FRC booked |
| Golf Club (not available unless FRC already booked for function) | | | | | | | | | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|---|---------|-------------|---------------|--------------------|--------------------|---|
| For the financial year ending 30 June 2025 | | | | | | | |
| ECONOMIC SERVICES | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 | 2024-25 | Comment |
| STANDPIPE WATER | | | | | | | |
| Standpipe water access cards | | I136010 | C | per card | 25.00 | 25.00 | |
| Non-ratepayer additional charge (per kilolitre) | | I136010 | F | per kilolitre | 1.00 | 1.00 | Including lessees leasing property in the Kulin Shire |
| Fotheringhame Rd | | I136010 | F | per kilolitre | 2.73 | | Cost/kilolitre by Water Corp to be passed on to user |
| Yealering Kulin Rd | | I136010 | F | per kilolitre | 2.73 | | |
| Dandagin Rd | | I136010 | F | per kilolitre | 2.73 | | |
| Pederah Rd | | I136010 | F | per kilolitre | 2.73 | | |
| Dudinin | | I136010 | F | per kilolitre | 2.73 | | |
| High St Kulin | | I136010 | F | per kilolitre | 9.00 | | |
| Kulin-Lake Grace Rd | | I136010 | F | per kilolitre | 2.73 | | |
| Commonwealth Rd | | I136010 | F | per kilolitre | 2.73 | | |
| Eighty Six Gate Rd | | I136010 | F | per kilolitre | 5.40 | | |
| Luke Price St Pingaring | | I136010 | F | per kilolitre | 2.73 | | |
| Williams Kondinin Rd | | I136010 | F | per kilolitre | 5.40 | | |
| FUEL FACILITY | LGA s6.16 | | | | | | |
| Margin on fuel (determining the price of fuel) | | I139010 | C | per litre | | | Cost plus margin as per Council APOG Manual - Policy A13a |
| LEASE OF CROPPING LAND | LGA s6.16 | | | | | | |
| Airport Land | | I136115 | C | per hectare | 11.00 | 10.00 | |
| Prouds Land | | I136115 | C | per hectare | 11.00 | 10.00 | |
| CARAVAN PARK | LGA s6.16 | | | | | | |
| Camp site powered - 2 People own van/tent (TOURISTS) for a maximum of five nights | | I132410 | C | per day | Pay what you think | Pay what you think | Tourists only |
| Rates for Non-Tourists (Contractors etc.) and Tourists staying more than 5 nights | | | | | | | |
| - Camp site powered - 2 People own van/tent | | I132410 | C | per day | 34.00 | 35.00 | |
| - Extra Person Over 16 years powered site | | I132410 | C | per day | 11.00 | 12.00 | |
| - Camp site unpowered - per person over 16 | | I132410 | C | per day | 11.00 | 12.00 | |
| Vans Parked / Stored (Unpowered) | | I132410 | C | per week | 26.00 | 30.00 | On request - Only if there are spare bays |
| Vans Parked / Stored (Powered) | | I132410 | C | per week | 85.00 | 90.00 | On request - Only if there are spare bays |
| Use of showers at Caravan Park | | I132410 | C | per wash | 11.00 | 11.00 | |
| HOSTEL | LGA s6.16 | | | | | | |
| Per Night without linen | | I132409 | C | per person | 26.00 | 30.00 | Minimum 10 people (guests provide linen) |
| First Night with linen | | I132409 | C | per person | 42.00 | 45.00 | Minimum 10 people (linen provided) |
| Subsequent nights with linen | | I132409 | C | per person | 26.00 | 30.00 | |
| School groups per Night | | I132409 | C | per person | 21.00 | 25.00 | |
| Hire of common room (as meeting room) | | I132409 | C | per half day | | 60.00 | |
| Hire of common room (as meeting room) | | I132409 | C | per day | | 100.00 | |
| Laundry - Washer & Dryer | | I132409 | C | per wash | 3.00 | 3.00 | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|---|---|---------|-------------|-----|---------|---------|--|
| For the financial year ending 30 June 2025 | | | | | | | |
| ECONOMIC SERVICES | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 | 2024-25 | Comment |
| BUILDING / ROOM HIRE | LGA s6.16 | | | | | | |
| Meeting Room | | | | | | | |
| Per day | | 1134170 | C | | 95.00 | 100.00 | |
| Per half day | | 1134170 | C | | 53.00 | 60.00 | |
| Evening (only with a senior staff member present) | | 1134170 | C | | 53.00 | 60.00 | |
| Student Exams (Per Hour) | | 1134170 | C | | 85.00 | 85.00 | Higher per hour charge as a staff member is required to attend and is unable to complete work throughout the exam. |
| 1 hour | | 1134170 | C | | 37.00 | 40.00 | |
| Council Chambers | | | | | | | |
| Per day | | 1134170 | C | | 122.00 | 125.00 | |
| Per half day | | 1134170 | C | | 63.00 | 65.00 | |
| Evening (only with a senior staff member present) | | 1134170 | C | | 63.00 | 65.00 | |
| 1 hour | | 1134170 | C | | 37.00 | 40.00 | |
| Visitors Centre | | | | | | | |
| Full Day for elections | | 1134170 | C | | | 200.00 | |
| Old Shire Admin Building Offices | | | | | | | |
| Month | | 1137010 | C | | 423.00 | 500.00 | 2 * offices |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|--|---|---------|-------------|----------------|----------|----------|---|
| For the financial year ending 30 June 2025 | | | | | | | |
| ECONOMIC SERVICES | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 | 2024-25 | Comment |
| BUILDING FEES | As per Building Regulations 2012 | | | | | | |
| Building Permits | | | | | | | |
| Certified or Uncertified Building Permit - Minimum fee | | I133410 | F | per permit | | 110.00 | |
| Uncertified Building Permit (BA2) | | I133410 | F | per permit | 0.32% | 0.32% | of the estimated value of the building work |
| Certified Building Permit - Class 1 or Class 10 (BA1) | | I133410 | F | per permit | 0.19% | 0.19% | of the estimated value of the building work |
| Certified Building Permit - Class 2 to 9 (BA1) | | I133410 | F | per permit | 0.09% | 0.09% | of the estimated value of the building work |
| Demolition Permits | | | | | | | |
| Permit - Class 1 or Class 10 (BA5) | | I133410 | F | per permit | 110.00 | 110.00 | |
| Permit - Class 2 to 9 (BA5) | | I133410 | F | each storey | 110.00 | 110.00 | |
| Application to extend building or demoliitiion permit (BA22) | | I133410 | F | per permit | 110.00 | 110.00 | |
| Occupancy Permits | | | | | | | |
| Completed Building | | I133410 | F | per permit | 110.00 | 110.00 | |
| Temporary for incomplete building | | I133410 | F | per permit | 110.00 | 110.00 | |
| Modification of permit for additional use | | I133410 | F | per permit | 110.00 | 110.00 | |
| Replacement of permit for permanent change | | I133410 | F | per permit | 110.00 | 110.00 | |
| For a building in respect of which unauthorised work has been done | | I133410 | F | per permit | 0.18% | 0.18% | of the estimated value of the unauthorised work as determined by the relevant permit authority (min |
| Replace permit for an existing building | | I133410 | F | per permit | 110.00 | 110.00 | |
| Application for extention of time | | I133410 | F | per permit | 110.00 | 110.00 | |
| Building Approval Certificate | | | | | | | |
| Where unauthorised work has been done - Minimum fee (BA13) | | I133410 | F | | | 110.00 | |
| Where unauthorised work has been done (BA13) | | I133410 | F | per permit | 0.38% | 0.38% | |
| Application for extention of time | | I133410 | F | per permit | 110.00 | 110.00 | |
| Building Surveyor fees | LGA s6.16 | | | | | | |
| Building Surveyor per hour | | I133410 | C | Per hour | | 165.00 | Cost recovery |
| Building Inspection Fee - Kulin townsite & 10km radius | | I133410 | C | per inspection | 60.00 | | |
| Building Inspection Fee - outside 10km radius of Kulin | | I133410 | C | per inspection | 48.00 | | Plus Travel |
| Building Inspection Travel - outside 10km radius of Kulin | | I133410 | C | per km | 0.93 | 0.93 | |
| Building Services Levy | As per Building Regulations 2012 | | | | | | |
| Building Permit | | I133425 | F | | \$61.65 | \$61.65 | \$45,000 or less |
| Building Permit | | I133425 | F | | 0.137% | 0.137% | of the value of the work (if over \$45,000) |
| Demolition Permit | | I133425 | F | | \$61.65 | \$61.65 | \$45,000 or less |
| Demolition Permit | | I133425 | F | | 0.137% | 0.137% | of the value of the work (if over \$45,000) |
| Occupancy Permit for approved building work | | I133425 | F | | \$61.65 | \$61.65 | |
| Building Approval Certificate for approved building work | | I133425 | F | | \$61.65 | \$61.65 | |
| Occupancy Permit for Unauthorised Building Work | | I133425 | F | | \$123.30 | \$123.30 | \$45,000 or less |
| Building Approval Certificate for Unauthorised Building Work | | I133425 | F | | \$123.30 | \$123.30 | \$45,000 or less |
| Occupancy Permit for Unauthorised Building Work | | I133425 | F | | 0.274% | 0.274% | of the value of the work (if over \$45,000) |
| Building Approval Certificate for Unauthorised Building Work | | I133425 | F | | 0.274% | 0.274% | of the value of the work (if over \$45,000) |
| Building Construction Industry Training Fund | | | | | | | |
| BCITF Levy | | I113420 | F | | | 0.2% | of the total value of construction, for all works value at more than \$20,000. |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | | |
|--|--|---------|-------------|-------------|-----------------------|-------------------------------------|--------------|--|
| For the financial year ending 30 June 2025 | | | | | | | | |
| ECONOMIC SERVICES | | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 Non Member | 2023-24 Member (20% discount) | 2024-25 | Comment |
| COMMUNITY RESOURCE CENTRE | LGA s6.16 | | | | | | | |
| PHOTOCOPYING/PRINTING | **LARGE PROJECTS WILL ATTRACT A LABOUR CHARGE** | | | | | | | |
| Paper 80gsm | | | | | | | | |
| A4 single sided - black & white | | I134070 | C | Per page | 0.40 | 0.32 | 0.40 | |
| A4 double sided - black & white | | I134070 | C | Per page | 0.60 | 0.48 | 0.60 | |
| A4 single sided - colour | | I134070 | C | Per page | 0.60 | 0.48 | 0.60 | |
| A4 double sided - colour | | I134070 | C | Per page | 0.80 | 0.64 | 0.80 | |
| A3 single sided - black & white | | I134070 | C | Per page | 0.50 | 0.40 | 0.50 | |
| A3 double sided - black & white | | I134070 | C | Per page | 0.80 | 0.64 | 0.80 | |
| A3 single sided - colour | | I134070 | C | Per page | 1.10 | 0.88 | 1.20 | |
| A3 double sided - colour | | I134070 | C | Per page | 1.50 | 1.20 | 1.60 | |
| A4 single sided own paper supplied - black & white | | I134070 | C | Per page | 0.30 | 0.24 | 0.30 | |
| A4 double sided own paper supplied - black & white | | I134070 | C | Per page | 0.50 | 0.40 | 0.50 | |
| A4 single sided own paper supplied - colour | | I134070 | C | Per page | 0.30 | 0.24 | 0.30 | |
| A4 double sided own paper supplied - colour | | I134070 | C | Per page | 0.60 | 0.48 | 0.60 | |
| Card paper 200gsm | | | | | | | | |
| A4 single sided - black & white | | I134070 | C | Per page | 0.90 | 0.72 | 1.00 | |
| A4 double sided - black & white | | I134070 | C | Per page | 1.00 | 0.80 | 1.10 | |
| A4 single sided - colour | | I134070 | C | Per page | 1.20 | 0.96 | 1.30 | |
| A4 double sided - colour | | I134070 | C | Per page | 1.30 | 1.04 | 1.40 | |
| LAMINATING | | | | | | | | |
| A4 | | I134140 | C | Per page | 3.00 | 2.40 | 3.00 | |
| A3 | | I134140 | C | Per page | 5.00 | 4.00 | 5.00 | |
| Large (per metre) | | I134140 | C | | 20.00 | 16.00 | 25.00 | |
| BINDING | | | | | | | | |
| Plastic combs up to 20 pages | | I134220 | C | each | 4.00 | 3.20 | 4.00 | |
| Plastic combs 20-50 pages | | I134220 | C | each | 6.00 | 4.80 | 6.00 | |
| Plastic combs 50-100 pages | | I134220 | C | each | 8.00 | 6.40 | 8.00 | |
| Plastic combs 100+ pages | | I134220 | C | each | 10.00 | 8.00 | 10.00 | |
| EQUIPMENT HIRE | | | | | | | | |
| LCD Projector & Screen - 1 day | | I134150 | C | per day | 50.00 | 40.00 | 53.00 | |
| Projector screen only | | I134150 | C | per day | 30.00 | 24.00 | 32.00 | |
| CRC MEMBERSHIPS | | | | | | | | Entitles Members to 20% discount on CRC charges above and Kulin Update |
| Business & Organisations | | I134010 | C | per year | | 50.00 | 50.00 | |
| Kulin Community & Sporting Clubs | | I134010 | C | per year | | 25.00 | 25.00 | |
| KULIN UPDATE ADVERTISING | | | | | | | | Advertising only, content and notices (such as AGM) for local groups is free. |
| Quarter Page | | I134130 | C | per edition | 20.00 | | 20.00 | |
| Half Page | | I134130 | C | per edition | 25.00 | | 25.00 | |
| Full page BW | | I134130 | C | per edition | 40.00 | | 40.00 | |
| Full page Colour | | I134130 | C | per edition | 80.00 | | 80.00 | |
| Front or Back page | | I134130 | C | per edition | 100.00 | | 100.00 | |
| Advertising Package (0-6 months) | | I134130 | C | per edition | 5% discount | 5% discount | 5% discount | |
| Advertising Package (6-12 months) | | I134130 | C | per edition | 10% discount | 10% discount | 10% discount | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | | |
|---|---|---------|-------------|------------|-----------------------|-------------------------------------|---------|---------|
| For the financial year ending 30 June 2025 | | | | | | | | |
| ECONOMIC SERVICES | | | | | | | | |
| | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 Non Member | 2023-24 Member (20% discount) | 2024-25 | Comment |
| LABOUR CHARGE | | | | | | | | |
| Send e-mail | | I134120 | C | Per e-mail | 4.00 | | 4.00 | |
| Scan document & send e-mail | | I134120 | C | Per e-mail | 4.00 | | 4.00 | |
| Administrative/secretarial (computer assistance, phone calls, typing, scanning, folding, cutting, collating etc.) | | | | | | | | |
| - 5 minutes (minimum charge) | | I134120 | C | | 7.00 | | 7.00 | |
| - 15 minutes | | I134120 | C | | 16.00 | | 17.00 | |
| - 30 minutes | | I134120 | C | | 30.00 | | 32.00 | |
| - per hour | | I134120 | C | | 50.00 | | 53.00 | |
| INTERNET/COMPUTER USAGE | | | | | | | | |
| 15 minutes | | I134100 | C | | 2.00 | | 2.00 | |
| 30 minutes | | I134100 | C | | 4.00 | | 4.00 | |
| Per hour | | I134100 | C | | 7.00 | | 7.00 | |
| Seniors | | I134100 | C | | 2.00 | | 2.00 | |
| Hotspot access - 1/2 hour | | I134100 | C | | 2.00 | | 2.00 | |
| Hotspot access - 1 hour | | I134100 | C | | 2.00 | | 2.00 | |
| KULIN PHONE DIRECTORY | | | | | | | | |
| A4 Colour | | I134160 | C | each | 20.00 | | 20.00 | |
| A4 B&W | | I134160 | C | each | 15.00 | | 15.00 | |
| A5 Colour | | I134160 | C | each | 15.00 | | 15.00 | |
| A5 B&W | | I134160 | C | each | 10.00 | | 10.00 | |
| MERCHANDISE | | | | | | | | |
| Magnet | | I132430 | C | each | 5.00 | | 1.00 | |
| Magnet - small | | I132430 | C | each | | | 3.00 | |
| Postcard | | I132430 | C | each | 2.00 | | 2.00 | |
| Pen | | I132430 | C | each | 3.00 | | 3.00 | |
| Key ring | | I132430 | C | each | 5.00 | | 5.00 | |
| Stickers | | I132430 | C | each | | | 1.00 | |
| Hat pin | | I132430 | C | each | | | 5.00 | |
| Colouring book | | I132430 | C | each | 5.00 | | 5.00 | |
| Wrapping paper | | I132430 | C | each | 3.00 | | 3.00 | |
| History Book (Soft cover) | | I132430 | C | each | 20.00 | | 21.00 | |
| Much More Than Metal Book | | I132430 | C | each | 10.00 | | 11.00 | |
| Fly & mosquito net | | I132430 | C | each | 5.00 | | 5.00 | |
| Bucket hat | | I132450 | C | each | | | 30.00 | |
| Beanie | | I132450 | C | each | | | 20.00 | |
| POSTAGE | | | | | At cost | | At cost | |

| SHIRE OF KULIN FEES & CHARGES | | | | | | | |
|--|--|---------|----------|--------------------|---------|--------------|--|
| For the financial year ending 30 June 2025 | | | | | | | |
| PRIVATE WORKS | Reference (Act, Regulation, Local Law, Policy) | GL Code | GST code | Per | 2023-24 | 2024-25 | Comment |
| PLANT HIRE | LGA s6.16 | | | | | | |
| Bulldozer | | 1141410 | C | per hour | 275.00 | 275.00 | |
| Pushing Gravel – Dozer | | 1141410 | C | per m ³ | 4.75 | 3.00 | |
| Grader | | 1141410 | C | per hour | 188.00 | 188.00 | |
| Prime Mover with one trailer | | 1141410 | C | per hour | 195.00 | 195.00 | |
| Low Loader- alternative long haul rate | | 1141410 | C | per km | 6.80 | 6.80 | |
| Road Train | | 1141410 | C | per hour | 205.00 | 210.00 | |
| Truck 10T | | 1141410 | C | per hour | 163.00 | 160.00 | |
| Truck 3T | | 1141410 | C | per hour | 137.00 | 135.00 | |
| Roller | | 1141410 | C | per hour | 169.00 | 130.00 | |
| Loader | | 1141410 | C | per hour | 179.00 | 185.00 | |
| Backhoe | | 1141410 | C | per hour | 169.00 | 170.00 | |
| Bobcat | | 1141410 | C | per hour | 163.00 | 130.00 | |
| Mini excavator | | 1141410 | C | per hour | | 130.00 | |
| Tractor & attachment | | 1141410 | C | per hour | 155.00 | 130.00 | |
| Oval mower (with driver) | | 1141410 | C | per hour | | 100.00 | |
| Fence panels | | 1141410 | C | per panel per day | | 2.00 | |
| Plate Compactor | | 1141410 | C | per day | 84.00 | 100.00 | |
| LABOUR CHARGE | | | | | | | |
| Mechanical repairs labour | | 1141410 | C | per hour | 100.00 | 120.00 | |
| Labour - gardening & town maintenance | | 1141410 | C | per hour | 62.00 | 70.00 | |
| Leading hand labour | | 1141410 | C | per hour | 75.00 | 95.00 | |
| Cleaner | | 1141410 | C | per hour | 70.00 | 70.00 | |
| COMMUNITY BUS HIRE | | | | | | | Commercial Hire: does not include fuel. Bus to be returned with full tank of fuel. |
| Bus Hire | | 1142100 | C | c/km | 1.30 | 1.30 | Community Use: fuel reimbursed on provision of receipts |
| Trailer | | 1142100 | C | per day | 65.00 | 65.00 | |
| MATERIALS (excluding delivery) | | | | | | | |
| Sand/Gravel | | 1141410 | C | m3 | 23.00 | 10.00 | |
| Blue Metal | | 1141410 | C | m3 | 85.00 | 85.00 | |
| Blue Metal 2nd's | | 1141410 | C | m3 | 63.00 | 65.00 | |
| Mulch | | 1141410 | C | m3 | 12.00 | Cost plus10% | Check availability with Works Manager |
| Woodchips | | 1141410 | C | m3 | 12.00 | Cost plus10% | Check availability with Works Manager |
| Woodchips - delivered | | 1141410 | C | m3 | 23.00 | Cost plus10% | Check availability with Works Manager |



SHIRE OF KULIN

POLICY MANUAL

| | |
|--|----------------|
| Created | June 2017 |
| Reviewed | June 2018 |
| Reviewed | June 2019 |
| Reviewed | June 2020 |
| Reviewed | June 2021 |
| Reviewed | June 2022 |
| Reviewed | June 2023 |
| New Policy Added A12 (Temp CEO) | September 2023 |
| New Policy Added A13 (Elected Members Records) | May 2024 |
| Reviewed | May 2024 |

INTRODUCTION

This Shire of Kulin Policy Manual has been prepared to assist Council and staff to administer the Shire.

The manual is a compilation of policy on subject matters that form the basis of administrative decision making without the need to refer matters to the Council for a decision, before it can be enacted. It also enables Councillors and staff to readily answer questions raised by electors, the public and stakeholders about the usual business of the Shire.

As new policies are adopted, or existing policies are amended, the Manual is updated, maintaining the Shire's most recent view on how it will conduct business. Obviously, time changes the need for and relevance of policy responses. The Policy Manual framework allows the Council to design, recreate or update policy, without being overly influenced by current hot topics as it develops the best Shire response to matters at a policy level.

The use of policy in Local Government (LG) sits between statute and legislative requirements or the 'must do's and must comply' elements of its business and the operational procedures that provide a guide on the best way to conduct the operations. Therefore, in some ways it can sometimes be an expression of principle, culture and process and not a direct account of what the Council believes must be the order of the day.

Policy sometimes can be misinterpreted as having firm legal status like a statute or local law but this is not the case. More accurately, it is a stated combination of the what/how/where and when that the Council would like to see in its business practice and whilst case law may apply to some of these elements, policy is only a past resolution of the Council. Whilst having the status of a Council resolution, the effect of such can be changed by a new resolution or revision motion.

Policy's true purpose is to provide an outline and guidance of the Council expectation and response so that consistency of decision making can be achieved.

If the interpretation of policy identifies that the matter cannot be accurately understood or addressed, or that the policy takes away from the cultural or principled positions of the Council – then at those times review is required to again clarify what the Council's intent would be in those circumstances.

The Policy Manual therefore is reviewed annually by the Council and tested against live examples and current trends to ensure that the policies are still consistent with Council's current stance and preference.

Chief Executive Officer
May 2024

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A1 CODE OF CONDUCT - MEMBERS AND STAFF

Administration

PREAMBLE: The Shire of Kulin has adopted the model Code of Conduct which provides elected members and staff in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments.

The Model Code is complementary to the principles adopted in the Local Government Act and regulations which incorporates four fundamental aims to result in:-

- a) better decision making by Local Governments;
- b) greater community participation in the decisions and affairs of Local Governments;
- c) greater accountability of Local Governments to their communities; and
- d) more efficient and effective Local Government.

OBJECTIVE: The Code provides a guide and a basis of expectations for elected members and staff. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

POLICY:

Role of Elected Members

A Councillor's primary role is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future, for the Local Government will be the focus of the Councillor's public life.

A Councillor is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, elected members' activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Councillors and on Local Governments.

1. Conflict and Disclosure of Interest

1.1 Conflict of Interest

- (a) Members and staff will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Staff will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Local Government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Members and Staff will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing which may otherwise be in conflict with the Council's functions.

(d) Members and Staff who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.

(e) Staff will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.

1.2 Pecuniary Interest

Members and staff will adopt the principles of disclosure of pecuniary interest as contained within the Local Government Act.

1.3 Disclosure of Interests Affecting Impartiality

Members are required to disclose any conflicts of interest of a non-financial nature that they may have that could be perceived as likely to affect the judgement of that person to act impartially. Details of the nature of the disclosure by the member must be recorded in the minutes of the meeting.

Staff and consultants who are providing advice to the meeting must make the disclosure at the time of giving such advice.

1.4 Disclosure of Interest

(a) Members and appropriate staff will disclose, in a written return or at the relevant meeting, the interests which might be in conflict with their public or professional duties.

(b) Whenever disclosure is required, recommended in this Code, or otherwise seems appropriate, it will be made promptly, fully, and in writing within the register provided.

2. Personal Benefit

2.1 Use of Confidential Information

Members and staff will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially, or to improperly cause harm or detriment to any person or organisation.

2.2 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.

2.3 Improper or Undue Influence

Members and staff will not take advantage of their position to improperly influence other members or staff in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

2.4 Gifts and Bribery

(a) Members and staff will not seek or accept (directly or indirectly) from any person or body, any immediate or future gift, reward or benefit (other than gifts of a token kind, or moderate acts of hospitality) for themselves or for any other person or body, relating to their status with the Local Government or their performance of any duty or work which touches or concerns the Local Government.

(b) If any gift, reward or benefit is offered and is in excess of \$300 (other than gifts of a token kind, or moderate acts of hospitality), disclosure will be made in a prompt and full manner and in writing in the appropriate register.

3. Conduct of Members and Staff

3.1 Personal Behaviour

- (a) Members and staff will:
- (i) act, and be seen to act properly and in accordance with the requirements of the law and the terms of this Code;
 - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
 - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
 - (iv) make no allegations which are improper or derogatory (unless true and in public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
 - (v) always act in accordance with their obligation of fidelity to the Local Government.
- (b) Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

3.2 Honesty and Integrity

Members and Staff will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the Mayor/President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee, to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

3.3 Performance of Duties

- (a) While on duty, staff will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Local Government.
- (b) Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

3.4 Compliance with Lawful Orders

- (a) Members and Staff will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution cannot be achieved, with the Chief Executive Officer.
- (b) Members and Staff will give effect to the lawful policies of the Local Government, whether or not they agree with or approve of them.

3.5 Administrative and Management Practices

Members and staff will ensure compliance with proper and reasonable administrative practices and conduct professional and responsible management practices.

3.6 Corporate Obligations

- (a) Standard of Dress:-
Staff are expected to comply with neat and responsible dress standards at all times. Management reserves the right to raise the issue of dress with individual staff.
- (b) Communication and Public Relations:

- (i) All aspects of communication by staff (including verbal, written or personal), involving Local Government's activities, should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.
- (ii) As a representative of the community, Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so, Members should acknowledge that:
 - as a member of the Council there is respect for the decision-making processes of the Council which are based on a decision of the majority of the Council;
 - information of a confidential nature ought not to be communicated until it is no longer treated as confidential;
 - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
 - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

3.7 Relationships between Members and Staff

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Members and Staff have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position Members, need to:

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising staff in a way that casts aspersions on their professional competence and credibility.

3.8 Appointments to Committees

As part of their representative role Members are often asked to represent the Council on external organisations. It is important that Members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.

4. Dealing with Council Property

4.1 Use of Local Government Resources

Members and staff will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the local Government resources entrusted to them effectively and economically in the course of their duties and
- (c) not use the Local Government's resources (including the services of Council staff) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

4.2 Travelling and Sustenance Expenses

Members and staff will only claim or accept travelling and sustenance expenses arising out of travel related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy and the provision of the Local Government Act.

4.3 Access to Information

Staff will ensure that members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities as members.

Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

HEAD OF POWER: Local Government Act 1995

A2 COMMON SEAL – AFFIXING OF

Administration

PREAMBLE: Numerous agreements and contracts require the affixing of the Common Seal. This Policy and delegation to the CEO and the Shire President apply the affixing of the Common Seal as and when required.

OBJECTIVE: The Policy sets out the conditions that apply to the use of the Common Seal.

POLICY: The Shire President and Chief Executive Officer are authorised, when the situation demands, to sign and affix the Common Seal of the Shire of Kulin to documents. Where the contract or agreement is a continuation of an existing arrangement or previous Council resolution, Council's prior resolution is not required. Where a matter has not been before the Council on any previous occasion, Council resolution to affix the Common Seal is required.

All uses of the Common Seal including contracts or agreements of any nature are to be recorded in the Delegations Register and reported monthly to Council in the Compliance - Delegations Exercised Report.

PROCESS: Prior to the Common Seal being used for the first time on a contract or agreement, Council is to have resolved to enter into a contract or agreement.

The CEO is charged with the care of the Common Seal and is only to apply the Common Seal to documents at the same time and sitting as the Shire President.

Details of when the Common Seal has been used are to be recorded in the Delegation Register, and the Compliance - Delegations Exercised Report submitted for information monthly to the Council.

HEAD OF POWER: Local Government Act 1995 Section 9.49A

DELEGATION: To the CEO to permit the affixing of the Common Seal when required.

A3 CORPORATE CREDIT CARDS – USE

Administration

PREAMBLE: Credit Cards are being used within Government as a purchasing resource. They can however expose the Shire to significant risk if not properly controlled and managed.

OBJECTIVE: To ensure the proper use and control of Corporate Credit and to comply with s6.5 (a) Local Government Act 1995 and regulation 11 (1) (a) of the Local Government (Financial Management) Regulations.

POLICY: The use of Corporate Credit cards is at the Chief Executive Officer's discretion and shall not be used as a means to supersede the Shire's purchasing system and procedures; use of credit is a complimentary function of purchasing.

Credit Cards shall only be used for purchasing goods or services where expediency and processes do not allow the normal purchasing practices to apply e.g. over the phone purchases, payment for goods where seller requests immediate payment. In the case of purchases where it is still appropriate to issue a Shire order to record details of the purchase this should also be undertaken – indicating that payment has already been made by credit card.

Credit cards will not be used for cash purchases.

Credit cards will not be used for personal purchases, and if this occasion arises by error, immediate repayment is required.

Credit cards will only be issued with the approval of the Chief Executive Officer and in the case of the CEO, following a report and approval of the Council by resolution.

A "non-reward" business credit card shall be the preferred option offered by the Shire's banker, and if rewards are offered, all rewards remain the property of the Shire.

Card holders are responsible for the physical and information security of the card in their possession and in the case of a lost or misplaced card, the cardholder shall notify the Bank and the Executive Manager of Financial Services immediately.

All expenditure on corporate credit cards shall comply with delegation limits for Shire officers and GST Invoices and receipts of transactions shall be obtained by the card holder for monthly acquittal.

PROCESS: Upon receipt of monthly corporate credit card statements, the officer will acquit all expenditure made by producing all receipts. It is the responsibility of the card holder to obtain documentation to acquit the credit card transactions.

A register of card purchases shall be maintained by the card holder and submitted with monthly receipts (a purchase order and credit card expense form are still required to be completed).

As part of the monthly accounts for payment processes, the Executive Manager of Financial Services will present the Credit Card Statement detailing acquittal transactions and balances to the Council as part of the monthly meeting Agenda.

Non-compliance with the intent, principles and acquittal of this policy will result in withdrawal of the credit card and at the discretion of the Chief executive Officer, disciplinary action.

HEAD OF POWER: Local Government Act 1995, Section 2.7(2) (a) & (b) and Section 6.5(a). Local Government (Financial Management) Regulations 11(1) (a).

A4 DISABILITY ACCESS AND INCLUSION

Administration

PREAMBLE: The Shire of Kulin is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers. Having an adopted Disability Access and Inclusion Plan (DAIP) of action forms part of this commitment.

OBJECTIVE: The Shire of Kulin interprets an accessible and inclusive community as one in which all Council functions, facilities and services (both in house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

POLICY: The Shire of Kulin:

- recognises that people with disability are valued members of the community who make a variety of contributions to local, social, economic and cultural life;
- believes that a community that recognises its diversity and supports the participation and inclusion of all its members makes for a richer community life;
- believes that people with disability, their families and carers who live in country areas should be supported to remain in the community of their choice;
- is committed to consulting with people with disability, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately;
- will ensure its agents and contractors work towards the desired outcomes in the DAIP;
- is committed to supporting local community groups and businesses to provide access and inclusion of people with disability.

PROCESS: The Shire of Kulin is also committed to achieving the seven desired outcomes of its DAIP. These are:

1. People with disability have the same opportunities as other people to access the services of, and any event by a public authority;
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority;
3. People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it;
4. People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority;
5. People with disability have the same opportunities as other people to make complaints to a public authority;
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority;
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

The CEO is authorised to review the DAIP and implement those actions that support the principles outlined and accommodate annual actions in the Budget and operational strategies of the Shire.

HEAD OF POWER: Local Government Act 1995; Disability Services Act 1993 and Shire of Kulin Disability Access and Inclusion Plan (DAIP) 2020 – 2025.

A5 EQUAL OPPORTUNITY and HARASSMENT

Administration

PREAMBLE: The WA Equal Opportunity Act 1984 requires all local government authorities to prepare and implement an Equal Opportunity Management Plan in order to achieve the objects of the Equal Opportunity Act.

OBJECTIVE: To set out procedures through which the Shire of Kulin achieves compliance with Equal Opportunity legislation.

PRACTICE: The Shire of Kulin recognises its legal obligations under the Equal Opportunity Act 1984, and will actively promote equal employment opportunity based solely on merit to ensure that discrimination does not occur on the grounds of race, sex, age, marital status, pregnancy, impairment or disability, mental health status, religious or political convictions, family responsibilities and family status or gender history and sexual orientation.

The Shire of Kulin will not tolerate harassment within its workplace. Harassment is defined as any unwelcome, offensive action or remark concerning a person's race, colour, age, language, ethnicity, political or religious convictions, sex, marital status, impairment or other unwarranted comment.

The Shire will constantly review policies, practices and guidelines to ensure that administrative behaviour does not result in the discrimination or harassment of its employees. Shire Plans will be assessed to ensure that strategic and operational outcomes do not limit the Shire's ability to remain committed to EEO ideals.

Shire staff have the established grievance procedure processes from which to lodge an EEO or harassment complaint and Shire stakeholders are able to lodge complaint under complaint handling processes.

PROCESS: The Shire will promote change and application by;

- All employment training will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability meet the minimum requirements of such training.
- All promotional policies and opportunities will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability to meet the minimum requirements for such promotion.
- All offers of employment will be directed towards providing equal opportunity to prospective employees provided their relevant experience, skills and ability meet the minimum requirements of engagement.

HEAD OF POWER: Local Government Act 1995

The WA Equal Opportunity Act 1984

- The Racial Discrimination Act (Cth) 1976
- The Sex Discrimination Act (Cth) 1984
- The Human Rights and Equal Opportunity Commission Act (Cth) 1987
- The Disability Discrimination Act (Cth) 1992

A6 LEGAL ADVICE, REPRESENTATION & COST REIMBURSEMENT

Administration

PREAMBLE: This policy is designed to protect the interests of Council, members and employees (including past members and former employees) where they become involved in civil legal proceedings because of their official functions. In most situations the local government may assist the individual in meeting reasonable expenses and any liabilities incurred in relation to those proceedings.

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good government of the district. This policy applies in that respect.

OBJECTIVE: To provide security, that in the event of legal proceedings or claims being taken against a Council member or staff member in the legal conduct of their duty, Council will financially support their response to the claims and or proceedings.

POLICY: General Principles

The Chief Executive Officer is authorised to obtain from Solicitors such legal advice and opinions as deemed necessary to enable the proper legal administration of Council's business. The CEO is delegated under the Local Government Act 1995, section 5.42 the authority to engage solicitors following consultation with the Shire President an authorisation to the value of \$5000 for legal advice in relation to the proper legal administration of the Shire.

The Shire may provide financial assistance to members and employees in connection with the performance of their duties provided that the member or employee has acted reasonably and has not acted illegally, dishonestly or against the interests of the local government and/or in bad faith.

The local government may provide such assistance in the following types of legal proceedings:

1. Proceedings brought by members and employees to enable them to carry out their local government functions (e.g. where a member or employee seeks a restraining order against a person using threatening behaviour);
2. Proceedings brought against members or employees, this could be in relation to a decision of Council or an employee which aggrieves another person (e.g. refusing a development application) or where the conduct of a member or employee in carrying out his or her functions is considered detrimental to the person (e.g. defending defamation actions); and
3. Statutory or other inquiries where representation of members or employees is justified.

The local government will not support any defamation actions seeking the payment of damages for individual members or employees in regard to comments or criticisms levelled at their conduct in their respective roles. Members or employees are not precluded, however, from taking their own private action. Further, the local government may seek its own advice on any aspect relating to such comments and criticisms of relevance to it.

The legal services the subject of assistance under this policy will usually be provided by the local government's solicitors. Where this is not appropriate for practical reasons or because of a conflict of interest then the service may be provided by other solicitors approved by the local government.

Repayment of Assistance

Any amount recovered by a member or employee in proceedings, whether for costs or damages, will be off set against any moneys paid or payable by the local government.

Assistance will be withdrawn where the Council determines, upon legal advice, that a person has acted unreasonably, illegally, dishonestly, against the interests of the local government or otherwise in bad faith; or where information from the person is shown to have been false or misleading.

Where assistance is so withdrawn, the person who obtained financial support is to repay any moneys already provided. The local government may take action to recover any such moneys in a court of competent jurisdiction.

PROCESS:

Applications for Financial Assistance

Decisions as to financial assistance under this policy are to be made by the Council.

A member or employee requesting financial support for legal services under this policy is to make an application in writing, where possible in advance, to the Council providing full details of the circumstances of the matter and the legal services required.

Applications for financial support to the Council are to be accompanied by an assessment of the request along with a recommendation which has been prepared by, or on behalf of, the Chief Executive Officer (CEO).

A member or employee requesting financial support for legal services, or any other person who might have a financial interest in the matter, should take care to ensure compliance with the financial interest provisions of the Local Government Act 1995.

Where there is a need for the provision of urgent legal services before an application for financial assistance can be considered by Council, the CEO is delegated under the Local Government Act 1995, section 5.42 the authority to engage solicitors following consultation with the Shire President (and in the case of the Shire President seeking the financial support – the Deputy Shire President) an authorisation to the value of \$5000.

Where it is the CEO who is seeking urgent financial support for legal services the Council shall deal with the application.

HEAD OF POWER: Shire of Kulin - Local Government Act 1995 Financial Provisions,

DELEGATION: To the CEO under LGA Section 5.42, authorisation (with conditions) to seek legal advice in connection with the proper legal administration of the Shire and to support urgent responses to claims for financial assistance to members and staff, advice to the value of \$5000, without reference to Council.

A7 OCCUPATIONAL SAFETY & HEALTH POLICY

Administration

PREAMBLE: The Shire of Kulin Occupational Safety and Health Manual provides the physical collection of processes, practice and procedures relating to health and safety at the Shire. As a governance commitment, the Council's adopted Shire Safety & Health Policy Statement details its obligation and duties towards Shire employees from the highest level in the organisation.

OBJECTIVE: To detail the Shire of Kulin Occupational Safety and Health Policy commitment and performance.

POLICY: The following statement forms the Shire of Kulin policy.

SAFETY AND HEALTH POLICY STATEMENT

The Shire of Kulin acknowledges its moral and legal responsibility to provide and maintain a work environment in which employees, contractors, customers and visitors are not exposed to hazards. This commitment extends to ensuring that the organisation's operations do not place the local community and visitors at risk of injury, illness or property damage.

The Shire of Kulin will:

- *Provide and maintain safe workplaces, safe plant and safe systems of work;*
- *Provide written procedures and instructions to ensure safe systems of work;*
- *Provide information, instruction, training and supervision to employees, contractors and customers to ensure that they are not exposed to hazards;*
- *Ensure compliance with legislative requirements and current industry standards;*

- *Provide support and assistance to employees.*

All levels of management are accountable for implementing this policy in their area of responsibility and implementation of this policy will be measured by annual performance reviews.

Management responsibilities include the following:

- *The provision and maintenance of the workplace in a safe condition.*
- *Involvement in the development, promotion and implementation of safety and health policies and procedures with regular reviews of these.*
- *Training employees in the safe performance of assigned tasks.*
- *The provision of resources to meet the safety and health commitment.*

Employees are to:

- *Follow all safety and health policies and procedures and acknowledge their duty of care to themselves, their co-workers and the general public.*
- *Ensure Shire procedures for accident and incident reporting are followed, reporting potential and actual hazards/accidents/incidents to your supervisor and elected safety and health representatives.*

This policy is applicable to contractors and employees in all its operations and functions including those situations where employees are required to work off site.

PROCESS: The Shire of Kulin Occupational Safety and Health Manual provides information on processes, reporting requirements, inspection schedules and review mechanisms.

The Occupational Safety & Health Manual is provided to all employees of the Shire and as a working document will receive formal review every two years as a minimum.

Specific sections of the Manual shall be updated and reviewed as required.

The processes allow for immediate amendment of the Manual if identified shortcomings require such, or as the 2-yearly review of the Occupational Safety & Health Manual takes place, under the authorisation of the CEO.

HEAD OF POWER: Local Government Act 1995, Occupational Health and Safety Act 1984

A8 PRIMARY DOCUMENTS

Administration

PREAMBLE: To detail the primary source documents of the Administrative Guidelines and Operational Practices used by the Shire in the conduct of its business.

OBJECTIVE: To provide accurate reference to the documents and their updates, changes and reviews, presented in a concise accurate listing of the operationally preferred processes of the Shire. To have Council support and awareness for the majority of processes used by staff.

PRACTICE: The Primary Documents are to be regarded as the operational rules, administrative procedure, staff instructions, guidelines and reference material that apply to the conduct of Shire business. Whilst not backed with the direct authority of adoption as would Shire policy, the Primary Documents do have the standing of authority of the Council, having passed a resolution accepting the documents as working materials.

The Primary Documents impose procedural and administrative intent and requirements on the Shire staff, Shire residents, contractors and stakeholders alike, and may also contain reference to other legal obligations, applicable statutes, Shire policy, adopted Codes, Circulars and case law decisions.

The Primary Documents for the Shire of Kulin are;

Shire of Kulin Administrative Procedures and Operational Guidelines (APOG) Manual 2017
~~Shire of Kulin Employee Safety Manual – Policies and Procedures 2017~~
Shire of Kulin Employee Induction Manual 2018

It is not the intention that the Primary Documents policy captures all operational and support documentation that applies to the business of the Shire as many additional documents are generated under other statutes. E.g. Town Planning Scheme No 2, Shire of Kulin Health Local Law.

Nothing in this policy prevents the Primary Documents from being amended, updated, altered, added to or changed as requirements of law may in fact require such. Any change must be consistent with the intent of producing sufficient documentation to allow staff to legally perform their duties and for the Council to express their desired operational approach.

Changes proposed that deliver consequences that vary from the general thrust of the Primary Documents, require reference to Council for approval.

PROCESS: The Shire of Kulin will table the Primary Documents every two years in June for the Council to adopt. The noted delegations and the detailed authorities would then be confirmed via the adoption by Council resolution of the Delegation Register.

NOTE: The CEO will maintain a listing of all Primary and Secondary Documents that impact on the operations of the Shire and table this at Policy Review.

HEAD OF POWER: Local Government Act 1995

POLICY MANUAL PRIMARY AND SECONDARY DOCUMENTS LISTING

PRIMARY DOCUMENTS - SHIRE OF KULIN

Shire of Kulin Policy Manual 2017 - adopted 14th June 2017, reviewed May 2023
Shire of Kulin Administrative Procedures & Operational Guidelines (APOG) Manual 14th June 2017, reviewed May 2023
Shire of Kulin Community Strategic Plan 2017 ed. Review February 2022
Shire of Kulin Corporate Business Plan 2017 ed. Review February 2022
~~Shire of Kulin Employee Safety Manual – Policies and Procedures 2017~~
Shire of Kulin Employee Induction ~~Manual (ed. Aug 2016) 2018~~ Checklist created Feb 2024

SECONDARY DOCUMENTS – SHIRE OF KULIN

Shire of Kulin Workforce Plan 2017 ed.
Shire of Kulin Asset Management Plan 2017 ed.
Shire of Kulin Long Term Financial Plan 2017 ed.
Shire of Kulin Contracts and Legal Documents Register
Shire of Kulin Complaints Register
Shire of Kulin Corporate Style Guide
Shire of Kulin Customer Service Charter
Shire of Kulin Delegation Register June 2018.
Shire of Kulin Disability Access and Inclusion Plan (DAIP) 2014-2019;
Shire of Kulin Equal Employment Opportunity Plan (2019);
Shire of Kulin Freedom of Information Statement 2021;
Shire of Kulin Gifts Register
~~Shire of Kulin Incident Investigation Procedure ed. 2017;~~
~~Shire of Kulin Induction and Training Procedure ed. 2017;~~
~~Shire of Kulin – Kulin Aquatic Centre Operations Manual for Pool Plant, Equipment & Slide (ed. May 2014);~~
Shire of Kulin Management Orders (Landholdings) & Vesting Orders Register
Shire of Kulin Pecuniary Interest Register
Shire of Kulin Recordkeeping Management Plan March 2019
Shire of Kulin Safe Work Method Statements (as listed) 108, 109, 110.
Shire of Kulin Town Planning Scheme No 2 2017ed.
Shire of Kulin Classification Guide
Kulin Child Care Management Committee Policies & Procedures
Freebairn Recreation Centre Club Policy Manual & Constitution
Kulin Community Resource Centre Australia Day Event Procedure
OPSSC Public Interest Disclosure Act 2003 Guidelines

A9 PUBLIC INTEREST DISCLOSURE

Administration

PREAMBLE: The Shire of Kulin is committed to the aims and objectives of the Public Interest Disclosure Act 2003. To support Staff who make Public Interest Disclosures the Shire has both Policy and Practice adopted to encompass its commitment to the Act.

OBJECTIVE:

The object of the Act is to:

- facilitate the disclosure of public interest information;
- provide protection for those who make disclosures; and
- provide protection for those who are the subject of a disclosure.

This is achieved by:

- protecting the person making the disclosure from legal or other action;
- providing for the confidentiality of the identity of the person making the disclosure and a person who is the subject of a disclosure.

POLICY:

The Shire of Kulin does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire of Kulin and its officers, employees and contractors.

It recognises the value and importance of contributions of staff to enhance administrative and management practices and strongly supports disclosures being made by staff as to corrupt or other improper conduct.

The Shire of Kulin will take all reasonable steps to provide protection to staff who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure. The Shire of Kulin does not tolerate any of its officers, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

The Shire has adopted internal procedures to provide for the manner in which the Shire of Kulin will comply with its obligations under the Public Interest Disclosure Act 2003. They provide for the manner in which:

- disclosures of public interest information shall be made to the Public Interest Disclosure Officer (PID Officer should be a senior officer within the Shire of Kulin).
- the PID Officer shall investigate the information disclosed, or cause that information to be investigated.
- the PID Officer may take action following the completion of the investigation.
- the PID Officer shall report to the discloser as to the progress and outcome of that investigation and the action taken as a consequence.
- the confidentiality of the discloser, and any person who may be the subject of a public interest disclosure, shall be maintained.
- records as to public interest disclosures shall be maintained and reporting obligations complied with.
- providing remedies for acts of reprisal and victimisation that occur substantially because the person has made a disclosure.

The rights and obligations created by the PID Act are described in the Shire of Kulin Public Interest Disclosure Procedures document detailed in the Primary Document policy.

Note: PID Act procedure manual can be found in the Primary and Secondary Documents listing.

HEAD OF POWER: Local Government Act 1995

A10 REGIONAL PRICE PREFERENCE POLICY

Administration

PREAMBLE: To provide for a price preference framework for the purchase of goods and services from local Shire of Kulin suppliers.

OBJECTIVE: The policy aims to deliver a higher than average take-up of local supply, by detailing the extent of consideration the local suppliers will receive as opposed to non-local supply.

In terms of definition; local versus non-local can be determined from the originating source of the goods or service, as opposed to the Shire of Kulin based supplier of such goods and service.

PRACTICE:

General Purchasing (other than Tenders)

When officers seek quotations or purchase goods or services, quotes must be obtained from businesses (if in existence) that could provide the goods or services required that are located within the Shire of Kulin.

Tenders – Regional Price Preference

That a Regional Price Preference will be provided to businesses operating within the boundary of the Shire of Kulin for all goods and services in accordance with Regulation 24D of the Local Government (Function and General) Regulations 1996.

- Up to 10%-where the contract is for goods and services, up to a maximum reduction of \$50,000 on total cost.
- Up to 5%-where the contract is for construction (building) services, up to a maximum price reduction of \$50,000, or
- Up to 10% where the contract is for goods or services (including construction services), up to a maximum price reduction of \$500,000 if the Local Government is seeking tenders for the first time, due to goods or services previously being undertaken by the Shire of Kulin.

A copy of this policy must be supplied with each tender document.

The Regional Price Preference Policy will apply to all tenders unless otherwise resolved by Council and information that outlines the power of the Council to make that decision is to be included in the Tender advertising and specifications. (i.e. the lowest or any Tender not necessarily accepted)

Other

When the provision of goods or services is not being sought by tender the following preference will be provided to local suppliers whose business is based within the Shire of Kulin and the product quality is comparable.

5% for any purchase up to \$3,000

2% for any purchase between \$3,001 and \$49,999

HEAD OF POWER: Local Government Act 1995, Regulation 24D of the Local Government (Function and General) Regulations 1996.

Note: Regional Price Preference Policy was advertised in the Narrogin Observer in July 2017 accordance with the requirements of the Local Government Act 1995 and formally adopted by resolution 12/0917.

A11 PROCUREMENT PURCHASING AND TENDERS

Policy originally A21 in APOG Manual

Administration

PREAMBLE: The Shire of Kulin is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This practice statement provides the Shire of Kulin with a more effective way of purchasing goods and services, ensures that purchasing transactions are carried out in a fair and equitable manner and strengthens integrity and confidence in the purchasing system.

The practice should deliver value for money, compliance, heightened governance, environmental impact analysis and when followed offer a degree of risk minimisation via sound probity principles.

OBJECTIVE: Firstly, to provide compliance with the Local Government Act 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007) and to deliver a best practice approach and procedures to internal purchasing for the Shire of Kulin.

PRACTICE: ETHICS & INTEGRITY

All officers and employees of the Shire of Kulin shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Kulin.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Kulin Regional Price Preference Policy and the Code of Conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Kulin by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Kulin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Kulin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Kulin sustainability objectives.

Practically, sustainable procurement means the Shire of Kulin shall endeavour at all times to identify and procure products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.

For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;

For new buildings and refurbishments – where available use renewable energy and technologies.

PROCESS:

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

| Amount of Purchase | Model Policy |
|----------------------|--|
| Up to \$5,000 | Direct purchase from suppliers not requiring any quotations, although one verbal quote could be obtained in most instances. |
| \$5,001 - \$19,999 | Obtain at least two written quotations |
| \$20,000 - \$49,999 | Obtain at least two written quotations but where suppliers/contractors are available a minimum of three is required. |
| \$50,000 - \$249,999 | Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations). |
| \$250,000 and above | Conduct a public tender process. |

* Note: For purchase of specific plant and machinery parts up to value of \$5,000 refer to “Sole Source of Supply” criteria.

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$250,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$250,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

Up to \$5,000

Goods and services valued at up to \$5,000 do not require the conduct of a competitive process, although one verbal quote could be obtained in most instances, and the purchase must represent value for money.

However, it is recommended to use professional discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.

This purchasing method is suitable where the purchase is relatively small and low risk.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains a sample form for recording verbal quotations.

\$5,001 to \$19,999

This category is for the procurement of goods or services where the value of such procurement ranges between \$5,001 and \$19,999. At least two written or verbal quotations are required. Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process.

The general principles for obtaining verbal quotations are:

- ensure that the requirement / specification is clearly understood by the Shire of Kulin employee seeking the verbal quotations;
- ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote;
- read back the details to the Supplier contact person to confirm their accuracy;
- written notes detailing each verbal quotation must be recorded.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.

\$20,000 to \$49,999

For the procurement of goods or services where the value exceeds \$20,000 but is less than \$49,999, it is required to obtain at least three written quotes (commonly a sufficient number of quotes would be sought according to the type and nature of purchase). Where sufficient suppliers or contractors are unavailable the requirement shall be two written quotations.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

NOTES: The general principles relating to written quotations are;

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
 - Written Specification/Scope of Work;
 - Selection Criteria to be applied;
 - Price Schedule;
 - Conditions of responding
 - Validity period of offer
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.

\$50,000 to \$249,999+

For the procurement of goods or services where the value exceeds \$50,000 but is less than \$249,999, it is required to obtain at least three written quotations containing price and a sufficient amount of information relating to the specification of goods and services being purchased.

Record keeping requirements must be maintained in accordance with record keeping policies.

For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.

NOTES: The general principles relating to written quotations are;

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
 - Written Specification/Scope of Work;
 - Selection Criteria to be applied;
 - Price Schedule;
 - Conditions of responding
 - Validity period of offer
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: *The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.*

Tender Exemption

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- an emergency situation as defined by the Local Government Act 1995;
- the purchase from a prequalified panel of suppliers, a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;
- the purchase is under auction which has been authorised by Council;
- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines;

Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

Anti-Avoidance

The Shire of Kulin shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$250,000 thereby avoiding the need to publicly tender.

Tender Criteria

The Shire of Kulin shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

Advertising Tenders

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted;
- particulars identifying a person from who more detailed information as to tendering may be obtained;

Detailed information shall include;

- such information as the Shire of Kulin decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
- the criteria for deciding which tender should be accepted;
- whether or not the Shire of Kulin has decided to submit a tender; and
- whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

Issuing Tender Documentation

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Shire of Kulin not to compromise its duty to be fair.

Tender Deadline

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

Opening of Tenders

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Shire Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Shire of Kulin. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Shire of Kulin Officers present at the opening of tenders.

No Tenders Received

Where the Shire of Kulin has invited tenders, however no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$50,000 & \$250,000 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

Tender Evaluation

Tenders that have not been rejected shall be assessed by the Shire of Kulin by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

Addendum to Tender

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Kulin may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

Minor Variation

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Kulin and tenderer have entered into a Contract, a minor variation may be made by the Shire of Kulin

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

Notification of Outcome

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- the name of the successful tenderer
- the total value of consideration of the winning offer
- the details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

Records Management

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- tender documentation;
- internal documentation;
- evaluation documentation;
- enquiry and response documentation;
- notification and award documentation.

For a direct purchasing process this includes:

- quotation documentation;
- internal documentation;
- order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Kulin internal records management policy.

HEAD OF POWER:

Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007).

| | | |
|---|-------------------------------------|------------------------------|
| SHIRE OF Shire of Kulin | | |
| VERBAL & WRITTEN QUOTATION FORM (\$5,000 - \$19,999) | | |
| Action REQUIRED | | |
| Procurement Description Description of purchase/service _____ | | |
| Project Number (If applicable): _____ | | |
| Quotation and Evaluation Selection Criteria (Note – at this level, it may be sufficient to just quote ‘value for money’) | | |
| The following suppliers were asked to quote as per Shire policy | | |
| Date | Company/Contact Name/Contact Number | Amount Quoted |
| | | \$ |
| | | \$ |
| | | \$ |
| | | \$ |
| The recommended quote is from _____ | | For an amount of \$ _____ |
| Justification: _____ | | |
| | | |
| Signed _____ | | Date / / |
| Name / Title Contract Officer / s | | |
| Contract Award | | |
| Purchase Order Issued. (Goods/minor services only) or | | Purchase Order Number: _____ |
| Letter of Appointment (Services) Acknowledged by Contractor & filed) or | | Yes <input type="checkbox"/> |
| Letter of Engagement (Consultancy) (Acknowledged by Consultant & filed). | | Yes <input type="checkbox"/> |
| Is the Contractor a small business? (i.e. employs less than 20 people) Yes/No | | |
| Other _____ | | |
| Signed _____ | | Date / / |
| Approving Officer | | |

A12 TEMPORARY EMPLOYMENT OR APPOINTMENT OF AN ACTING CEO

Administration

PREAMBLE: When the Chief Executive Officer takes up to four weeks annual or other leave the Chief Executive Officer is to appoint a member of the Executive Management team as Acting Chief Executive Officer.

OBJECTIVE: To ensure the Shire has an appropriate officer at all times to be acting in the legal position of CEO, taking into account the differing workload and availability of each member of the Executive Management team during the period of absence.

PRACTICE: That the CEO ensure that the position of Acting CEO be filled as judiciously as possible when a known absence will occur.

That the authority to appoint either:

- (a) Executive Manager of Financial Services
- (b) Executive Manager of Community Services
- (c) Executive Manager of Works
- (d) Executive Manager of Corporate Governance & Risk

to be Acting Chief Executive Officer during the absence of the Chief Executive Officer on leave or other extended periods of up to four weeks be delegated to the CEO for times when there is no Ordinary Council meeting prior to the period of leave to seek Council's resolution for this appointment.

For the purposes of Section 5.36 (2) of the Local Government Act 1995, the Council has determined that employees that are appointed in one of the above positions are suitably qualified to be appointed as Acting CEO by the CEO, from time to time, when the CEO is on periods of leave.

When exercising the delegation, the Shire President is to be consulted and Council is to be provided with notice of the Acting appointment as soon as possible, or practicable.

For periods of planned or unplanned leave greater than four weeks, but less than 12 months, appoint a CEO as follows:

1. Appoint one Executive Manager, or multiple Executive Managers for separate defined periods, as Acting CEO; or
2. Conduct an external recruitment process to appoint a temporary Acting CEO.

PROCESS: Appointment of an Acting CEO by the CEO or Council is to be in writing.

DELEGATION: To CEO to appoint Executive Manager of Financial Services as Acting CEO during period of absence.

HEAD OF POWER: Local Government Act 1995 5.36, 5.39C and 5.42

A13 ELECTED MEMBERS RECORDS – CAPTURE AND MANAGEMENT

New Policy

PREAMBLE: State Records Office policy imposes the obligation on elected members and the Shire of Kulin under the State Records Act in relation to the recordkeeping requirements of local government elected members.

OBJECTIVE: To assist elected members to manage the official records created or received in the course of their role as an elected member with the Shire of Kulin. It aims to assist them to meet obligations with regard to the capture and management of records.

PRACTICE: Each elected member is responsible for determining which records are required for capture and management, and submission of the record to the CEO for storage.

The State Records Commission policy regarding the records of local government elected members requires the creation and retention of records of the:-

“communications and transactions of elected members which constitute evidence affecting the accountability of the Council and the discharge of business”

In effect, any form of record which may affect the accountability or contribute to a decision or action made as an elected member must be retained. These records may be:-

- Physical – letter, handwritten note, photo, complaint
- Electronic – email, document sent as an attachment, digital photo
- Audio – message left on phone

The records are not only those received but those created:-

- a note of a conversation where someone asked you to pursue a matter
- a letter written in your capacity as elected member
- an email sent in your capacity as an elected member

The Shire of Kulin to enable the facilitation of this will:-

- Provide a collection point readily accessible to each elected member to deposit the required materials
- Materials collected will be separated according to elected member and financial year
- For electronic records (emails, digital photos etc) a storage device suitable for backup of all electronic records will be provided annually
- Where a copy of the record is to be retained by the elected member, photocopying or other duplication will be provided without charge.

Access to the records created may be required, and is to be facilitated by the CEO:-

- As permitted under various legislation
- By order of an authorised body such as the Standards Panel
- By a representative of an authorised body

HEAD OF POWER: Local Government Act 1995 State Records Office Policy

HR1 TERMINATION PAYMENTS – SEVERANCE PAYMENTS

Human Resources

PREAMBLE: Section 5.50(1) of the Local Government Act 1995, requires that a Council prepare a policy in relation to employees whose employment with the local government is finishing.

The policy is to set out:

- a) the circumstances in which the Shire of Kulin will pay an employee an amount in addition to any amount which the employee is entitled under a contract of employment or award relating to the employee; and
- b) the manner of assessment of the additional amount.

OBJECTIVE: As required under Section 5.50(1) of the Local Government Act 1995 this severance payment policy outlines the circumstances and manner of assessment upon which the Shire of Kulin will pay an employee an amount (severance payment) in addition to any amount to which the employee is entitled under a contract of employment, award, industrial agreement, or order by a Court or Tribunal.

PRACTICE:

This policy applies to all employees of the Shire of Kulin.

Decisions under this policy are to be made;

- a) By Council where decision involves a severance payment to the CEO;
- b) By the CEO where the decision involves a severance payment to any other employee of the Shire of Kulin.

Circumstances for Severance Payment

The Shire of Kulin may pay a severance payment in the following circumstances;

- a) Redundancy.
- b) Local Government boundary change and amalgamations.
- c) Any other termination matter that does not relate to an employee being made redundant (e.g. dismissal).

Exclusions

A severance payment will not be made to an employee who;

- a) Is redeployed within the Shire of Kulin;
- b) Is dismissed for misconduct;
- c) Is employed on either a temporary or casual basis;
- d) Is under probation.

STAFF RETIREMENT (also included in APOG)

In recognition of length of service staff members will be paid by the Shire a gratuity on their retirement. The amount of the gratuity is determined by the length of service:

| | |
|-------------|---------------|
| 0 – 5 years | Nil |
| 6 – 9 years | \$25 per year |
| 10+ years | \$50 per year |

Settlements and other terminations

For the purposes of determining the amount of severance payment in respect of settling a matter under this policy, the following may be taken into account;

- a) advice of an industrial advocate or legal practitioner on the strength of the case of respective parties in any litigation or claim in an industrial tribunal;
- b) the cost of any industrial advocate or legal advice support;
- c) the general costs associated with the hearing including witness fees, travel costs;
- d) disruption to operations.

Additional Payment

Council may pay to an employee whose employment with the Shire of Kulin is finishing an additional severance payment over and above that prescribed in this policy to the maximum severance payment made allowable under the Local Government Act 1995.

19A. Payments to employee in addition to contract or award s. 5.50(3)

(1) The value of a payment or payments made under section 5.50(1) and

(2) to an employee whose employment with a local government finishes after 1 January 2010 is not to exceed in total;

(a) if the person accepts voluntary severance by resigning as an employee, the value of the person's final annual remuneration; or

(b) in all other cases, \$5 000.

An additional payment made under clause 4.3 will require local public notice to be made in relation to this payment.

HEAD OF POWER: Local Government Act 1995 and Shire of Kulin policy.

HR2 STANDARDS FOR CEO RECRUITMENT, PERFORMANCE AND TERMINATION

Policy Purpose:

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

Division 1 — Preliminary provisions

1. Citation

These are the *Shire of Kulin* Standards for CEO Recruitment, Performance and Termination.

2. Terms used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the *Shire of Kulin*;

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

(2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

(1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.

(2) This Division does not apply —

(a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or

(b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

(1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

(2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —

(a) the duties and responsibilities of the position; and

- (b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or
- (b) if the person advises the local government that the person is unable to access that website address —
- (i) email a copy of the job description form to an email address provided by the person; or
- (ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

- (1) In this clause —

independent person means a person other than any of the following —

- (a) a council member;
- (b) an employee of the local government;
- (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
- (a) council members (the number of which must be determined by the local government); and
- (b) at least 1 independent person.

9. Recommendation by selection panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
- (a) a summary of the selection panel's assessment of each applicant; and
- (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
- (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
- (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.
- (4) The selection panel must act under subclauses (1), (2) and (3) —
- (a) in an impartial and transparent manner; and

- (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
 - (a) assessed the applicant as having demonstrated that the applicant’s knowledge, experience, qualifications and skills meet the selection criteria; and
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant’s character, work history, skills, performance and any other claims made by the applicant.
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.
- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
 - (a) clause 5 does not apply to the new recruitment and selection process; and
 - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).
- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

- (1) In this clause —
commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.
- (2) This clause applies if —
 - (a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —

- (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day; and
 - (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.
- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
- (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —
 - (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
 - (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
 - (b) notifying the CEO of any allegations against the CEO; and
 - (c) giving the CEO a reasonable opportunity to respond to the allegations; and
 - (d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance related reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and
 - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
 - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12 month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. Notice of termination of employment

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.
- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.