

Minutes

May 2024



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 Indirect Financial Interest
 - 4.4 Declarations of Impartiality 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
 - 9.2 Financial Reports & Operating Income and Expenditure Details – April 2024
 - 9.3 Kulin Retirement Homes – Assistance with Site Works
 - 9.4 Adoption of Fees and Charges 2024-25
- 10. COMPLIANCE**
 - 10.1 Compliance Reporting – General Compliance April 2024
 - 10.2 Compliance Reporting – Delegations Exercised April 2024
 - 10.3 Review of Policy Manual and APOG
- 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**

Minutes of an Ordinary Meeting of Council held in the Council Chambers on Wednesday 15 May 2024 commencing at 4:00pm

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President declared the meeting open at 4:00pm

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Attendance

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

Apologies

J Noble Councillor

Leave of Absence

Nil

4. DECLARATIONS OF INTEREST BY MEMBERS

Cr Bowey has an Impartiality Interest in Item 9.3 - Kulin Retirement Homes

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION / RECEIVAL OF MINUTES OF PREVIOUS MEETINGS

Shire of Kulin Ordinary Meeting – 17 April 2024

01/0524

Moved Cr Mullan Seconded Cr Bowey that the minutes of the Shire of Kulin Ordinary Meeting held on 17 April 2024 be confirmed as a true and correct record.

Carried 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

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.

02/0534

Moved Cr Gangell Seconded Cr Lucchesi 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.

Carried 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

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.

03/0524

Moved Cr Miller Seconded Cr Smoker 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.

Carried 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

Cr Bowey declared an Impartiality Interest in Item 9.3 and completed a written declaration form.

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.

04/0524

Moved Cr Gangell Seconded Cr Mullan 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

Carried 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

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.

05/0524

Moved Cr Bowey Seconded Cr Gangell that

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

Carried by Absolute Majority 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

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.

06/0524

Moved Cr Lucchesi Seconded Cr Mullan that Council receive the General & Financial Compliance Report for April 2024 and note the matters of non-compliance.

Carried 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

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)
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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 April 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 March 2024.

VOTING REQUIREMENTS:

Simple majority required.

07/0524

Moved Cr Bowey Seconded Cr Gangell that Council receive the Delegation Exercised Report for April 2024.

Carried 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

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
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.

08/0524

Moved Cr Smoker Seconded Cr Gangell that Council approves the review and subsequent amendments to the Policy Manual and Administrative Procedures and Operational Guidelines (APOG) for May 2024 as detailed, excluding APOG Policy A19; and that recommended policy improvements identified in Moore Australia's Financial Management Review be incorporated into policy and brought back to Council for adoption by no later than the November 2024 Ordinary Meeting of Council.

Carried by Absolute Majority 7/0

For – Cr Robins, Cr Smoker, Cr Gangell, Cr Mullan, Cr Bowey, Cr Miller & Cr Lucchesi

Against - Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 MOTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

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 at 4:18pm

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

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*

TABLE OF CONTENTS

Statement of Financial Activity	
Statement of Financial Position	
Note 1	Basis of Preparation
Note 2	Net Current Assets
Note 3	Explanation of Material Variances
Note 4	Cash & Financial Assets
Note 5	Reserve Accounts
Note 6	Asset Information
Note 7	Receivables
Note 8	Payables
Note 9	Borrowings
Note 10	Rate Revenue
Note 11	Grants

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	Bank Statement Balance
	30-Apr-24	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 WSFN 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	BCITF 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.	
			\$	\$	\$	\$	\$	
I137010	RENTAL INCOME - OLD ADMIN BUILDING	10	Rental Income	(\$5,520)	(\$5,520)	(\$4,600)	(\$5,182)	(\$582)
I143100	STAFF HOUSING RENTAL	10	Rental Income	(\$18,070)	(\$18,070)	(\$15,050)	(\$21,182)	(\$6,132)
			Rental Income Total	(\$152,717)	(\$152,717)	(\$127,240)	(\$127,098)	\$142
			Fees & Charges Total	(\$1,878,241)	(\$1,878,241)	(\$1,583,816)	(\$1,716,860)	(\$133,044)
I030140	Interest on Instalments	03	Interest	(\$1,500)	(\$1,500)	(\$1,250)	(\$2,029)	(\$779)
I030141	PENALTY INTEREST	03	Interest	(\$5,000)	(\$5,000)	(\$4,180)	(\$4,983)	(\$823)
I032100	INTEREST ON MUNICIPAL	03	Interest	(\$60,000)	(\$110,000)	(\$91,670)	(\$122,384)	(\$30,714)
I032110	INTEREST ON PLANT RESERVE	03	Interest	(\$14,435)	(\$14,435)	(\$12,020)	(\$9,599)	\$2,421
I032120	Interest on LSL & AL Reserve	03	Interest	(\$16,185)	(\$16,185)	(\$13,480)	(\$13,980)	(\$500)
I032130	INTEREST ON BUILDING RESERVE	03	Interest	(\$22,143)	(\$22,143)	(\$18,450)	(\$13,149)	\$5,301
I032140	Interest on Admin Equip Reserv	03	Interest	(\$1,216)	(\$1,216)	(\$1,010)	(\$1,016)	(\$6)
I032150	Interest on Freebairn Recreation Centre Rese	03	Interest	(\$8,608)	(\$8,608)	(\$7,170)	(\$7,192)	(\$22)
I032160	Interest on Joint Venture Reserve	03	Interest	(\$3,168)	(\$3,168)	(\$2,630)	(\$2,646)	(\$16)
I032170	INTEREST ON FRC SURFACE & EQUIP REI	03	Interest	(\$1,784)	(\$1,784)	(\$1,480)	(\$1,490)	(\$10)
I032180	INTEREST ON NATURAL DISASTER RESEF	03	Interest	(\$5,938)	(\$5,938)	(\$4,940)	(\$4,961)	(\$21)
I032185	INTEREST ON FREEBAIRN SPORTSPERS	03	Interest	(\$568)	(\$568)	(\$470)	(\$475)	(\$5)
I032194	INTEREST ON BENDERING TIP RESERVE	03	Interest	(\$5,143)	(\$5,143)	(\$4,280)	(\$4,299)	(\$19)
I032197	INTEREST ON MEDICAL SERVICES RESER	03	Interest	(\$4,797)	(\$4,797)	(\$3,990)	(\$4,008)	(\$18)
I032198	INTEREST ON FUEL FACILITY RESERVE	03	Interest	(\$1,172)	(\$1,172)	(\$970)	(\$310)	\$660
I032199	INTEREST ON SHORT STAY ACCOMMODA	03	Interest	(\$11,205)	(\$11,205)	(\$9,330)	(\$9,366)	(\$36)
			Interest Total	(\$162,863)	(\$212,863)	(\$177,300)	(\$201,887)	(\$24,587)
I041297	FAIR VALUE ADJUSTMENTS	06	Other Revenue	\$0	\$0	\$0	(\$1,681)	(\$1,681)
I042040	SUNDRY INCOME	06	Other Revenue	\$0	\$0	\$0	(\$500)	(\$500)
I074100	OTHER INCOME	06	Other Revenue	\$0	\$0	\$0	(\$101)	(\$101)
			Other Revenue Total	\$0	\$0	\$0	(\$2,282)	(\$2,282)
I113335	Community Contributions	07	Non-Cash Contributions	(\$20,000)	(\$20,000)	(\$16,660)	(\$26,240)	(\$9,580)
			Non-Cash Contributions Total	(\$20,000)	(\$20,000)	(\$16,660)	(\$26,240)	(\$9,580)
I030170	LEGAL FEES RECOVERED	11	Reimbursements, Donations And Contributions	(\$4,000)	(\$4,000)	(\$3,330)	\$0	\$3,330
I030171	LEGAL FEES RECOVERED (NO GST)	11	Reimbursements, Donations And Contributions	(\$6,500)	(\$6,500)	(\$5,410)	\$0	\$5,410
I041045	Reimbursements	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$2,291)	(\$2,291)
I042016	PAID PARENTAL LEAVE REIMBURSEMENT	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$15,890)	(\$15,890)
I042040	SUNDRY INCOME	11	Reimbursements, Donations And Contributions	(\$1,200)	(\$1,200)	(\$1,000)	\$0	\$1,000
I042045	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$1,000)	(\$830)	(\$720)	\$110
I042046	CONTRIBUTION TO VEHICLES	11	Reimbursements, Donations And Contributions	(\$2,756)	(\$2,756)	(\$2,290)	(\$2,293)	(\$3)
I042391	REIMBURSEMENTS - INSURANCE	11	Reimbursements, Donations And Contributions	\$0	(\$27,918)	(\$27,918)	(\$27,918)	\$0
I051100	FIRE CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	(\$100)	(\$100)	(\$80)	\$0	\$80
I053030	ESL ADMINISTRATION	11	Reimbursements, Donations And Contributions	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	\$0
I053050	SALE OF PROTECTIVE CLOTHING	11	Reimbursements, Donations And Contributions	(\$500)	(\$500)	(\$410)	(\$341)	\$69
I080100	REIMBURSEMENT FROM SCHOOL	11	Reimbursements, Donations And Contributions	(\$10,000)	(\$10,000)	(\$8,330)	(\$1,152)	\$7,178
I082100	KULIN RETIREMENT HOMES ADMIN REIME	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$2,000)	(\$1,660)	\$0	\$1,660
I084030	TRAINEESHIPS	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$2,661)	(\$2,661)
I084040	FUNDRAISING - GST	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,546)	(\$1,546)
I092391	Reimbursements - General	11	Reimbursements, Donations And Contributions	(\$250)	(\$250)	(\$200)	(\$341)	(\$141)
I102030	Drum Muster Reimbursement	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$1,000)	(\$830)	(\$392)	\$438
I102420	SALE OF BINS	11	Reimbursements, Donations And Contributions	(\$200)	(\$200)	(\$160)	\$0	\$160
I107051	GRANT INCOME & CONTRIBUTIONS	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$11,008)	(\$11,008)
I112491	REIMBURSEMENTS LSL POOL MANAGER	11	Reimbursements, Donations And Contributions	(\$14,486)	(\$14,486)	(\$12,070)	\$0	\$12,070
I113150	EVENTS AND CATERING	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	\$159	\$159
I113270	REIMBURSEMENT	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$16)	(\$16)
I117056	OTHER SPORTING CLUBS	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$191)	(\$191)
I122500	Miscellaneous Income	11	Reimbursements, Donations And Contributions	(\$2,000)	(\$2,000)	(\$1,660)	(\$2,473)	(\$813)
I132100	Grants	11	Reimbursements, Donations And Contributions	(\$1,000)	(\$1,000)	(\$830)	\$0	\$830
I134185	EVENT INCOME & SPONSORSHIP (GST)	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,000)	(\$1,000)
I134186	EVENT INCOME & SPONSORSHIP (GST FR	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$46)	(\$46)
I134225	TRAINEESHIP REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$8,026)	(\$8,026)
I136020	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$1,500)	(\$1,500)
I138020	OTHER RACES INCOME	11	Reimbursements, Donations And Contributions	(\$15,000)	(\$15,000)	\$0	\$0	\$0
I143046	CONTRIBUTION FOR VEHICLE	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$2,409)	(\$2,409)
I143390	REIMBURSEMENTS	11	Reimbursements, Donations And Contributions	(\$5,500)	(\$5,500)	(\$4,580)	(\$6,089)	(\$1,509)
I143391	WORKERS COMPENSATION REIMBURSEM	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$33,701)	(\$33,701)
I144100	DIESEL REBATE	11	Reimbursements, Donations And Contributions	(\$35,000)	(\$35,000)	(\$29,160)	(\$40,030)	(\$10,870)
I144300	WATER REIMBURSEMENT	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$395)	(\$395)
I144390	INSURANCE CLAIMS	11	Reimbursements, Donations And Contributions	\$0	\$0	\$0	(\$758)	(\$758)
I147360	SALE OF PARTS/SCRAP	11	Reimbursements, Donations And Contributions	(\$500)	(\$500)	(\$410)	\$0	\$410
			Reimbursements, Donations And Contributi	(\$106,992)	(\$134,910)	(\$105,158)	(\$167,027)	(\$61,869)
I101045	SHARE OF PROFIT OF ASSOCIATE - ROER	12	Non-operating Revenue	\$0	\$0	\$0	(\$5,201)	(\$5,201)
I102410	CHARGES - REFUSE REMOVAL	13	Non-operating Revenue	\$0	\$0	\$0	(\$100)	(\$100)
			Non-operating Revenue	\$0	\$0	\$0	(\$5,301)	(\$5,301)
			Total Other Revenue	(\$126,992)	(\$154,910)	(\$121,818)	(\$200,850)	(\$79,032)
I042297	PROFIT ON SALE OF ASSET	08	Profit On Asset Disposal	(\$3,931)	(\$3,931)	(\$3,270)	(\$7,222)	(\$3,952)
I123297	Profit on Sale of Asset	08	Profit On Asset Disposal	(\$30,281)	(\$30,281)	(\$25,230)	(\$53,511)	(\$28,281)
			Profit On Asset Disposal Total	(\$34,212)	(\$34,212)	(\$28,500)	(\$60,733)	(\$32,233)
I031102	LRCIP GRANT	04	Asset Grants	(\$665,870)	(\$554,541)	\$0	(\$90,102)	(\$90,102)
I112100	GRANT FOR SWIMMING POOL	04	Asset Grants	(\$34,850)	(\$34,850)	(\$29,040)	\$0	\$29,040
I113334	GRANTS - SPORTING PROJECTS	04	Asset Grants	(\$153,000)	(\$113,000)	\$0	\$0	\$0
I121500	REGIONAL ROAD GROUP	04	Asset Grants	(\$333,334)	(\$333,334)	(\$249,999)	(\$282,905)	(\$32,906)
I121520	ROADS TO RECOVERY	04	Asset Grants	(\$503,796)	(\$503,796)	(\$377,847)	(\$503,796)	(\$125,949)
I121530	WSFN FUNDING	04	Asset Grants	(\$2,328,701)	(\$429,950)	(\$214,975)	(\$352,826)	(\$137,851)
I121540	RRUPP GRANT INCOME	04	Asset Grants	(\$1,586,480)	(\$2,081,238)	(\$1,560,930)	(\$1,603,032)	(\$42,102)
I121750	BLACK SPOT	04	Asset Grants	(\$330,228)	(\$330,228)	(\$247,671)	(\$216,318)	\$31,353
			Asset Grants Total	(\$5,936,259)	(\$4,380,937)	(\$2,680,462)	(\$3,048,979)	(\$368,517)
E042010	SALARIES	30	Employee Costs	\$765,235	\$765,235	\$637,690	\$593,431	(\$44,259)
E042020	SUPERANNUATION	30	Employee Costs	\$111,168	\$111,168	\$92,640	\$96,079	\$3,439
E042025	ADMINISTRATION HOUSING ALLOWANCE	30	Employee Costs	\$50,504	\$50,504	\$42,080	\$29,001	(\$13,079)
E042046	STAFF HOUSING	30	Employee Costs	\$10,087	\$10,087	\$8,400	\$4,530	(\$3,870)
E042050	OFFICE MAINTENANCE	30	Employee Costs	\$1,819	\$1,819	\$1,520	\$1,280	(\$240)
E042120	Cleaning	30	Employee Costs	\$21,468	\$21,468	\$17,890	\$15,779	(\$2,111)
E042190	KEY TO KULIN	30	Employee Costs	\$2,350	\$2,350	\$1,950	\$2,128	\$178
E051070	SUNDRY FIRE PREVENTION COSTS	30	Employee Costs	\$0	\$0	\$0	\$4,747	\$4,747
E053051	EMERGENCY BUILDING MAINTENANCE	30	Employee Costs	\$2,459	\$2,459	\$2,040	\$1,091	(\$949)
E075020	Mosquito Control	30	Employee Costs	\$1,216	\$1,216	\$1,010	\$258	(\$752)
E077020	MEDICAL CENTRE	30	Employee Costs	\$6,306	\$6,306	\$5,250	\$4,757	(\$493)
E077030	AMBULANCE SERVICES	30	Employee Costs	\$0	\$0	\$0	\$200	\$200
E080100	Contribution to School	30	Employee Costs	\$5,760	\$5,760	\$4,800	\$2,863	(\$1,937)

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

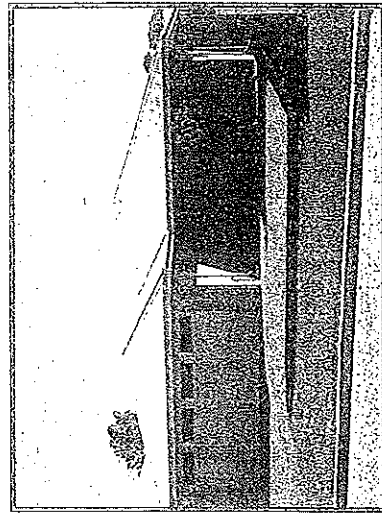
The building of all units at Kulinda Village was made possible by the valuable support of the Shire of Kulin.

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

INDEX

Table of Contents

A1	CODE OF CONDUCT - MEMBERS AND STAFF.....	5
A2	COMMON SEAL – AFFIXING OF	10
A3	CORPORATE CREDIT CARDS – USE.....	11
A4	DISABILITY ACCESS AND INCLUSION.....	12
A5	EQUAL OPPORTUNITY and HARASSMENT	13
A6	LEGAL ADVICE, REPRESENTATION & COST REIMBURSEMENT	14
A7	OCCUPATIONAL SAFETY & HEALTH POLICY	16
A8	PRIMARY DOCUMENTS	18
A9	PUBLIC INTEREST DISCLOSURE.....	20
A10	REGIONAL PRICE PREFERENCE POLICY	21
A11	PROCUREMENT PURCHASING AND TENDERS	22
A12	TEMPORARY EMPLOYMENT OR APPOINTMENT OF AN ACTING CEO	29
A13	ELECTED MEMBERS RECORDS – CAPTURE AND MANAGEMENT.....	30
HR1	TERMINATION PAYMENTS – SEVERANCE PAYMENTS	31
HR2	STANDARDS FOR CEO RECRUITMENT, PERFORMANCE AND TERMINATION	33

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 Letter of Appointment (Services) Acknowledged by Contractor & filed) or Letter of Engagement (Consultancy) (Acknowledged by Consultant & filed).		
Purchase Order Number: _____	Yes	<input type="checkbox"/>
Is the Contractor a small business? (i.e. employs less than 20 people) Yes/No	Yes	<input type="checkbox"/>
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.