



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 JUNE 2024**

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SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 31 MAY 2024 PRESENTED TO THE
COUNCIL MEETING ON THE 19 JUNE 2024**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 19 June 2024, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6581	\$ 125,232.54	1	1	1	Municipal Fund
Payroll	PR 6583	\$ 134,018.38	1	1	1	Municipal Fund
EFT26852	EFT27023	\$ 1,195,719.93	1	7	1	Municipal Fund
Direct	Debit	\$ 94,399.32	7	9	1	Municipal Fund
Cheque	Cheque	\$ -	9	9	1	Municipal Fund
	Total	\$ 1,549,370.17				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 11 June 2024

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Payroll Payments					
1	PR 6581	10/04/2024	Payroll		\$ 125,232.54
2	PR 6583	22/04/2024	Payroll		\$ 134,018.38
				Total Payroll Payments	\$ 259,250.92
EFT Payments					
	Chq/EFT	Date	Name	Amount	
1	EFT26852	03/05/2024	Alison Adams		\$ 100.00
	VC 13042024	01/05/2024	Alison Adams	\$ 50.00	
	VC 20042024	01/05/2024	Alison Adams	\$ 50.00	
2	EFT26853	03/05/2024	Bragaskale Pty Ltd		\$ 3,155.62
3	EFT26854	03/05/2024	Chittering Landcare Group		\$ 45,925.00
4	EFT26855	03/05/2024	Leone Dunn		\$ 100.00
5	EFT26856	03/05/2024	LGRCEU (WA)		\$ 41.00
	DEDUCTION	10/04/2024	LGRCEU (WA)	\$ 20.50	
	DEDUCTION	24/04/2024	LGRCEU (WA)	\$ 20.50	
6	EFT26857	03/05/2024	Natasha Muir		\$ 4,395.44
7	EFT26858	03/05/2024	Neva Harris		\$ 250.00
	VC14042024	01/05/2024	Neva Harris	\$ 100.00	
	VC27042024	01/05/2024	Neva Harris	\$ 50.00	
	VC28042024	01/05/2024	Neva Harris	\$ 100.00	
8	EFT26859	03/05/2024	WA Stump Grinding		\$ 35,043.80
	INV-0283	01/05/2024	WA Stump Grinding	\$ 1,925.00	
	INV-0284	01/05/2024	WA Stump Grinding	\$ 2,255.00	
	INV-0285	01/05/2024	WA Stump Grinding	\$ 605.00	
	INV-0286	01/05/2024	WA Stump Grinding	\$ 2,043.80	
	INV-0287	01/05/2024	WA Stump Grinding	\$ 2,365.00	
	INV-0274	01/05/2024	WA Stump Grinding	\$ 25,850.00	
9	EFT26860	16/05/2024	AMPAC Debt Recovery		\$ 2,259.59
	106357	01/05/2024	AMPAC Debt Recovery	\$ 55.00	
	106495	01/05/2024	AMPAC Debt Recovery	\$ 1,373.11	
	107040	03/05/2024	AMPAC Debt Recovery	\$ 833.04	
	107016	06/05/2024	AMPAC Debt Recovery	-\$ 1.56	
10	EFT26861	16/05/2024	Australian Taxation Office (ATO)		\$ 58,192.00
11	EFT26862	16/05/2024	Alcolizer Technology		\$ 2,333.38
	294267	01/05/2024	Alcolizer Technology	\$ 275.00	
	294439	01/05/2024	Alcolizer Technology	\$ 2,058.38	
12	EFT26863	16/05/2024	Aleksandr Kolegov		\$ 192.00
13	EFT26864	16/05/2024	Alison Adams		\$ 50.00
14	EFT26865	16/05/2024	Aussie Natural Spring Water		\$ 58.25
	3175553	01/05/2024	Aussie Natural Spring Water	\$ 21.50	
	3175555	01/05/2024	Aussie Natural Spring Water	\$ 24.50	
	3194817	01/05/2024	Aussie Natural Spring Water	\$ 12.25	
15	EFT26866	16/05/2024	Austech Illusions Pty Ltd		\$ 450.00
16	EFT26867	16/05/2024	Australia Post		\$ 254.85
17	EFT26868	16/05/2024	Avantgarde Technologies Pty Ltd		\$ 9,017.91
18	EFT26869	16/05/2024	Avon Valley Plumbing & Gas		\$ 15,908.20
	INV-1078	01/05/2024	Avon Valley Plumbing & Gas	\$ 1,883.20	
	INV-1106	06/05/2024	Avon Valley Plumbing & Gas	\$ 12,155.00	
	INV-1116	13/05/2024	Avon Valley Plumbing & Gas	\$ 1,870.00	
19	EFT26870	16/05/2024	Avon Waste		\$ 18,390.47
20	EFT26871	16/05/2024	Bindoon Arts & Craft		\$ 748.91
21	EFT26872	16/05/2024	Bindoon & Districts Historical Society		\$ 150.00
22	EFT26873	16/05/2024	Bindoon And Districts Bowling Club		\$ 7,000.00
	0042024	01/05/2024	Bindoon And Districts Bowling Club	\$ 5,800.00	
	0052024	01/05/2024	Bindoon And Districts Bowling Club	\$ 1,200.00	
23	EFT26874	16/05/2024	Bindoon General Store		\$ 59.50
24	EFT26875	16/05/2024	Bindoon Hardware & Rural Supplies		\$ 5,545.04
	APRIL 2024	01/05/2024	Bindoon Hardware & Rural Supplies	\$ 2,580.53	
	MARCH 2024	01/05/2024	Bindoon Hardware & Rural Supplies	\$ 1,250.91	
	10339810	01/05/2024	Bindoon Hardware & Rural Supplies	\$ 777.60	
	10341583	01/05/2024	Bindoon Hardware & Rural Supplies	\$ 936.00	

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
25	EFT26876	16/05/2024	Bindoon Sporting and Recreation Association Inc		\$ 625.00
26	EFT26877	16/05/2024	Brett's Embroidery		\$ 1,116.20
	1842024	01/05/2024	Brett's Embroidery	\$ 140.40	
	1792024	01/05/2024	Brett's Embroidery	\$ 676.60	
	1942024	01/05/2024	Brett's Embroidery	\$ 262.20	
	2012024	10/05/2024	Brett's Embroidery	\$ 37.00	
27	EFT26878	16/05/2024	Bruce Gilbert		\$ 220.30
28	EFT26879	16/05/2024	Bunnings Building Supplies		\$ 313.61
	2174-01403112	01/05/2024	Bunnings Building Supplies	\$ 17.08	
	2174-01593572	01/05/2024	Bunnings Building Supplies	\$ 296.53	
29	EFT26880	16/05/2024	Cadgroup Australia Pty Ltd		\$ 3,069.00
30	EFT26881	16/05/2024	Chittering Scout Group		\$ 200.00
31	EFT26882	16/05/2024	Chittering/Bindoon CWA		\$ 250.00
32	EFT26883	16/05/2024	Collette Campbell		\$ 49.95
33	EFT26884	16/05/2024	Carnaby's Crusaders LTD		\$ 1,500.00
34	EFT26885	16/05/2024	Chris Waldie		\$ 150.00
35	EFT26886	16/05/2024	Claire Barrett		\$ 58.70
36	EFT26887	16/05/2024	D & L Studio Pty LTD T/A Metal Artwork Badges		\$ 101.15
37	EFT26888	16/05/2024	D & N Mechanical Services		\$ 13,609.88
	00000079	01/05/2024	D & N Mechanical Services	\$ 1,547.48	
	00000080	01/05/2024	D & N Mechanical Services	\$ 2,505.58	
	00000083	01/05/2024	D & N Mechanical Services	\$ 1,550.62	
	00000085	06/05/2024	D & N Mechanical Services	\$ 847.00	
	00000086	03/05/2024	D & N Mechanical Services	\$ 1,793.44	
	00000087	03/05/2024	D & N Mechanical Services	\$ 1,719.30	
	00000088	04/05/2024	D & N Mechanical Services	\$ 1,276.00	
	00000089	04/05/2024	D & N Mechanical Services	\$ 2,370.46	
38	EFT26889	16/05/2024	Daimler Trucks Perth		\$ 15,950.87
39	EFT26890	16/05/2024	Dun Direct Pty Ltd (Dunning's)		\$ 14,244.87
	SMYAPR24	30/04/2024	Dun Direct Pty Ltd (Dunning's)	\$ 9,260.78	
	SMYAPR24-POD	30/04/2024	Dun Direct Pty Ltd (Dunning's)	\$ 4,984.09	
40	EFT26891	16/05/2024	Dynamic Group Electrical Air & Data		\$ 7,664.47
	INV-170355	01/05/2024	Dynamic Group Electrical Air & Data	\$ 132.00	
	INV-170356	01/05/2024	Dynamic Group Electrical Air & Data	\$ 500.50	
	INV-170357	01/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170358	01/05/2024	Dynamic Group Electrical Air & Data	\$ 866.25	
	INV-170359	01/05/2024	Dynamic Group Electrical Air & Data	\$ 429.00	
	INV-170365	01/05/2024	Dynamic Group Electrical Air & Data	\$ 3,244.12	
	INV-170374	01/05/2024	Dynamic Group Electrical Air & Data	\$ 149.60	
	INV-170386	01/05/2024	Dynamic Group Electrical Air & Data	\$ 616.00	
	INV-170387	01/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170388	01/05/2024	Dynamic Group Electrical Air & Data	\$ 511.50	
	INV-170389	01/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170399	02/05/2024	Dynamic Group Electrical Air & Data	\$ 500.50	
	INV-170400	02/05/2024	Dynamic Group Electrical Air & Data	\$ 286.00	
41	EFT26892	16/05/2024	Emerg Solutions Pty Ltd		\$ 80.00
42	EFT26893	16/05/2024	Environmental Resilience		\$ 10,166.20
43	EFT26894	16/05/2024	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 98.00
44	EFT26895	16/05/2024	Gingin Florist		\$ 170.00
	1468	01/05/2024	Gingin Florist	\$ 80.00	
	1473	14/05/2024	Gingin Florist	\$ 90.00	
45	EFT26896	16/05/2024	Gingin Fuel and Tyres		\$ 1,244.45
46	EFT26897	16/05/2024	Gingin Grading Service Pty Ltd		\$ 57,200.00
47	EFT26898	16/05/2024	Gro-Turf Pty Ltd		\$ 11,753.50
	00005357	01/05/2024	Gro-Turf Pty Ltd	\$ 3,998.50	
	00005358	01/05/2024	Gro-Turf Pty Ltd	\$ 1,045.00	
	00005359	01/05/2024	Gro-Turf Pty Ltd	\$ 6,710.00	
48	EFT26899	16/05/2024	Guru Productions Pty Ltd		\$ 2,200.00
49	EFT26900	16/05/2024	HK Calibration Technologies Pty Ltd		\$ 137.50
50	EFT26901	16/05/2024	Happy Heads Mental Health		\$ 1,000.00
51	EFT26902	16/05/2024	Haydon Agricultural Contractors		\$ 1,952.50

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	758	01/05/2024	Haydon Agricultural Contractors	\$ 660.00	
	759	01/05/2024	Haydon Agricultural Contractors	\$ 330.00	
	765	01/05/2024	Haydon Agricultural Contractors	\$ 660.00	
	760	01/05/2024	Haydon Agricultural Contractors	\$ 302.50	
52	EFT26903	16/05/2024	IGA Bindoon		\$ 280.89
53	EFT26904	16/05/2024	Infrabuild Steel Centre T/As Midalia Steel		\$ 2,000.24
54	EFT26905	16/05/2024	J & RM Loudon		\$ 825.00
55	EFT26906	16/05/2024	JCT's Creative Solutions		\$ 330.00
56	EFT26907	16/05/2024	Jason Sign Makers		\$ 2,033.68
57	EFT26908	16/05/2024	John Barlow		\$ 50.00
58	EFT26909	16/05/2024	Juju Woodcraft		\$ 43.00
59	EFT26910	16/05/2024	Kleen West Distributors		\$ 1,946.84
60	EFT26911	16/05/2024	Komatsu Australia Pty Ltd		\$ 2,346.18
61	EFT26912	16/05/2024	LGRCEU (WA)		\$ 20.50
62	EFT26913	16/05/2024	Landgate Customer Account		\$ 1,577.50
	392010	01/05/2024	Landgate Customer Account	\$ 187.80	
	392637	01/05/2024	Landgate Customer Account	\$ 864.75	
	393184	03/05/2024	Landgate Customer Account	\$ 524.95	
63	EFT26914	16/05/2024	Little Eeden Farm Honey and Apiary		\$ 600.00
64	EFT26915	16/05/2024	Local Government Professionals Australia WA Inc		\$ 395.00
65	EFT26916	16/05/2024	Main Roads Western Australia		\$ 11,325.94
66	EFT26917	16/05/2024	Muchea Tree Farm		\$ 950.00
67	EFT26918	16/05/2024	McLeods Barristers & Solicitors		\$ 8,344.57
	134881	01/05/2024	McLeods Barristers & Solicitors	\$ 4,042.82	
	135645	01/05/2024	McLeods Barristers & Solicitors	\$ 4,301.75	
68	EFT26919	16/05/2024	Muchea Senior Cricket Club		\$ 500.00
69	EFT26920	16/05/2024	Natasha Muir		\$ 87.00
70	EFT26921	16/05/2024	Nationwide Signs		\$ 864.60
71	EFT26922	16/05/2024	Natural Area Holdings Pty Ltd		\$ 31,649.20
	00022300	01/05/2024	Natural Area Holdings Pty Ltd	\$ 1,144.00	
	00022402	01/05/2024	Natural Area Holdings Pty Ltd	\$ 26,809.20	
	00022643	13/05/2024	Natural Area Holdings Pty Ltd	\$ 3,696.00	
72	EFT26923	16/05/2024	Neva Harris		\$ 100.00
73	EFT26924	16/05/2024	Northern Valleys News		\$ 1,385.00
	INV-3601	01/05/2024	Northern Valleys News	\$ 935.00	
	INV-3607	01/05/2024	Northern Valleys News	\$ 225.00	
	INV-3607	01/05/2024	Northern Valleys News	\$ 225.00	
74	EFT26925	16/05/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 354.50
	INV-0219	01/05/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 125.00	
	INV-0220	09/05/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 229.50	
75	EFT26926	16/05/2024	On Hold On Line		\$ 77.00
76	EFT26927	16/05/2024	OnPress Digital Print Solutions		\$ 812.90
	INV-0014301	14/05/2024	OnPress Digital Print Solutions	\$ 464.20	
	INV-0014302	14/05/2024	OnPress Digital Print Solutions	\$ 348.70	
77	EFT26928	16/05/2024	Open Systems Technology T/As CouncilFirst		\$ 22,066.00
	SI008382	01/05/2024	Open Systems Technology T/As CouncilFirst	\$ 5,566.00	
	SI008420	01/05/2024	Open Systems Technology T/As CouncilFirst	\$ 16,500.00	
78	EFT26929	16/05/2024	Peace Be Still		\$ 1,100.00
79	EFT26930	16/05/2024	Perth Region Tourism Organisation T/As Destination Perth		\$ 2,007.50
80	EFT26931	16/05/2024	Peta Leiper		\$ 142.00
81	EFT26932	16/05/2024	RBC Rural		\$ 685.48
82	EFT26933	16/05/2024	Bindoon Mowers & Machinery		\$ 3,168.00
	12	01/05/2024	Bindoon Mowers & Machinery	\$ 1,270.50	
	13	01/05/2024	Bindoon Mowers & Machinery	\$ 88.00	
	14	01/05/2024	Bindoon Mowers & Machinery	\$ 896.50	
	15	03/05/2024	Bindoon Mowers & Machinery	\$ 913.00	
83	EFT26934	16/05/2024	Rural Infrastructure Services		\$ 2,200.00
84	EFT26935	16/05/2024	Rylan Pty Ltd T/As Rylan Concrete		\$ 9,662.40
85	EFT26936	16/05/2024	Samantha Young		\$ 109.70
86	EFT26937	16/05/2024	SBNY		\$ 125.00
87	EFT26938	16/05/2024	Slims Tyre Service		\$ 1,441.00

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
88	EFT26939	16/05/2024	Safety Barriers WA Pty Ltd		\$ 80,285.13
89	EFT26940	16/05/2024	Sherrin Rentals Pty Ltd		\$ 1,475.83
90	EFT26941	16/05/2024	Site Architecture Studio		\$ 86,967.10
91	EFT26942	16/05/2024	Stewart & Heaton Clothing Co Pty Ltd		\$ 1,157.70
92	EFT26943	16/05/2024	Sunny Sign Company		\$ 921.91
	514326	01/05/2024	Sunny Sign Company	\$ 140.80	
	514647	01/05/2024	Sunny Sign Company	\$ 781.11	
93	EFT26944	16/05/2024	Tourism Council of WA		\$ 495.00
94	EFT26945	16/05/2024	Team Global Express Pty Ltd		\$ 831.55
	0565-S282300	01/05/2024	Team Global Express Pty Ltd	\$ 404.17	
	0567-S282300	01/05/2024	Team Global Express Pty Ltd	\$ 163.21	
	0568-S282300	01/05/2024	Team Global Express Pty Ltd	\$ 173.46	
	0569-S282300	05/05/2024	Team Global Express Pty Ltd	\$ 90.71	
95	EFT26946	16/05/2024	Terence Hehir		\$ 250.00
96	EFT26947	16/05/2024	Time Critical		\$ 1,000.00
97	EFT26948	16/05/2024	Totally Workwear - Joondalup		\$ 590.30
98	EFT26949	16/05/2024	Treeswest Australia Pty Ltd		\$ 15,400.00
99	EFT26950	16/05/2024	Vanguard Press		\$ 233.20
100	EFT26951	16/05/2024	WA Safety Tape and Mesh		\$ 572.20
101	EFT26952	16/05/2024	Wesfarmers Kleenheat Gas Pty Ltd		\$ 300.30
102	EFT26953	16/05/2024	Wex Australia Pty Ltd		\$ 2,331.45
103	EFT26954	16/05/2024	Winc Australia Pty Ltd		\$ 1,097.73
104	EFT26955	16/05/2024	Workwear Supplies		\$ 1,639.72
	INV-4531	05/05/2024	Workwear Supplies	\$ 185.30	
	INV-4532	05/05/2024	Workwear Supplies	\$ 376.92	
	INV-4533	05/05/2024	Workwear Supplies	\$ 119.57	
	INV-4534	05/05/2024	Workwear Supplies	\$ 236.65	
	INV-4535	05/05/2024	Workwear Supplies	\$ 368.45	
	INV-4536	05/05/2024	Workwear Supplies	\$ 105.38	
	INV-4537	05/05/2024	Workwear Supplies	\$ 247.45	
105	EFT26956	24/05/2024	Australian Taxation Office (ATO)		\$ 58,357.98
106	EFT26957	24/05/2024	Construction Training Fund		\$ 3,137.44
107	EFT26958	24/05/2024	Department of Mines		\$ 9,079.33
108	EFT26959	24/05/2024	Oldfield Settlement Services		\$ 799.00
109	EFT26960	24/05/2024	Riverside Investments (WA) No 2 Pty Ltd		\$ 76,046.85
	T552	23/05/2024	Riverside Investments (WA) No 2 Pty Ltd	\$ 50,964.60	
	T553	23/05/2024	Riverside Investments (WA) No 2 Pty Ltd	\$ 20,000.00	
	T553	23/05/2024	Riverside Investments (WA) No 2 Pty Ltd	\$ 1,242.30	
	T554	23/05/2024	Riverside Investments (WA) No 2 Pty Ltd	\$ 3,839.95	
110	EFT26961	24/05/2024	Shire Of Chittering		\$ 226.00
	T559	23/05/2024	Shire Of Chittering	\$ 160.00	
	T560	23/05/2024	Shire Of Chittering	\$ 66.00	
111	EFT26962	24/05/2024	Synergy		\$ 22,862.72
112	EFT26963	24/05/2024	Telstra Limited		\$ 7,778.93
	K729585631-6	01/05/2024	Telstra Limited	\$ 7,499.30	
	T311 MAR 2024	01/05/2024	Telstra Limited	\$ 279.63	
113	EFT26964	24/05/2024	Water Corporation		\$ 6,639.10
114	EFT26965	31/05/2024	AMPAC Debt Recovery		\$ 535.56
	107095	10/05/2024	AMPAC Debt Recovery	\$ 137.50	
	107166	17/05/2024	AMPAC Debt Recovery	\$ 398.06	
115	EFT26966	31/05/2024	Alison Adams		\$ 100.00
116	EFT26967	31/05/2024	Annie Hudson		\$ 366.13
117	EFT26968	31/05/2024	Aptella Pty Ltd		\$ 595.98
118	EFT26969	31/05/2024	Arcus Australia Pty Ltd		\$ 306.90
119	EFT26970	31/05/2024	Autospark Bullsbrook		\$ 4,815.10
	25245	01/05/2024	Autospark Bullsbrook	\$ 2,116.30	
	25669	16/05/2024	Autospark Bullsbrook	\$ 1,880.30	
	25689	20/05/2024	Autospark Bullsbrook	\$ 818.50	
120	EFT26971	31/05/2024	Avon Valley Plumbing & Gas		\$ 4,796.00
	INV-1107	06/05/2024	Avon Valley Plumbing & Gas	\$ 3,322.00	

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Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	INV-1118	13/05/2024	Avon Valley Plumbing & Gas	\$ 1,474.00	
121	EFT26972	31/05/2024	Avon Waste		\$ 18,330.01
122	EFT26973	31/05/2024	Brett Walton - Tractor Man		\$ 7,971.70
	00001789	22/05/2024	Brett Walton - Tractor Man	\$ 471.90	
	00001790	22/05/2024	Brett Walton - Tractor Man	\$ 724.90	
	00001794	24/05/2024	Brett Walton - Tractor Man	\$ 6,050.00	
	00001798	23/05/2024	Brett Walton - Tractor Man	\$ 724.90	
123	EFT26974	31/05/2024	Banjo Contracting		\$ 12,100.00
124	EFT26975	31/05/2024	Bernville Pty Ltd		\$ 36,609.38
125	EFT26976	31/05/2024	Bindoon Hardware & Rural Supplies		\$ 380.25
126	EFT26977	31/05/2024	Bragaskale Pty Ltd		\$ 4,712.40
127	EFT26978	31/05/2024	Brett's Embroidery		\$ 175.60
	2042024	13/05/2024	Brett's Embroidery	\$ 105.60	
	2052024	13/05/2024	Brett's Embroidery	\$ 70.00	
128	EFT26979	31/05/2024	Chittering Pest & Weed		\$ 4,752.00
129	EFT26980	31/05/2024	D & N Mechanical Services		\$ 1,110.38
130	EFT26981	31/05/2024	Downer EDI Works Pty Ltd		\$ 83,320.89
131	EFT26982	31/05/2024	Denaye Kerr		\$ 200.43
132	EFT26983	31/05/2024	Diane Payne		\$ 147.00
133	EFT26984	31/05/2024	Direct Communications		\$ 3,850.00
134	EFT26985	31/05/2024	Disability Awareness Training		\$ 1,500.00
135	EFT26986	31/05/2024	Dynamic Group Electrical Air & Data		\$ 13,299.54
	INV-170411	08/05/2024	Dynamic Group Electrical Air & Data	\$ 315.00	
	INV-170412	09/05/2024	Dynamic Group Electrical Air & Data	\$ 500.50	
	INV-170413	09/05/2024	Dynamic Group Electrical Air & Data	\$ 214.50	
	INV-170416	09/05/2024	Dynamic Group Electrical Air & Data	\$ 407.00	
	INV-170417	09/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170422	10/05/2024	Dynamic Group Electrical Air & Data	\$ 286.00	
	INV-170421	10/05/2024	Dynamic Group Electrical Air & Data	\$ 594.00	
	INV-170426	14/05/2024	Dynamic Group Electrical Air & Data	\$ 600.82	
	INV-170427	14/05/2024	Dynamic Group Electrical Air & Data	\$ 915.27	
	INV-170428	14/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170429	14/05/2024	Dynamic Group Electrical Air & Data	\$ 803.00	
	INV-170430	14/05/2024	Dynamic Group Electrical Air & Data	\$ 429.00	
	INV-170438	20/05/2024	Dynamic Group Electrical Air & Data	\$ 493.20	
	INV-170439	20/05/2024	Dynamic Group Electrical Air & Data	\$ 420.20	
	INV-170440	20/05/2024	Dynamic Group Electrical Air & Data	\$ 264.00	
	INV-170443	21/05/2024	Dynamic Group Electrical Air & Data	\$ 453.75	
	INV-170444	21/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170447	21/05/2024	Dynamic Group Electrical Air & Data	\$ 1,468.50	
	INV-170448	21/05/2024	Dynamic Group Electrical Air & Data	\$ 1,328.80	
	INV-170453	23/05/2024	Dynamic Group Electrical Air & Data	\$ 2,002.00	
	INV-170455	23/05/2024	Dynamic Group Electrical Air & Data	\$ 302.50	
	INV-170456	23/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
	INV-170457	23/05/2024	Dynamic Group Electrical Air & Data	\$ 302.50	
	INV-170458	23/05/2024	Dynamic Group Electrical Air & Data	\$ 286.00	
	INV-170459	23/05/2024	Dynamic Group Electrical Air & Data	\$ 198.00	
	INV-170460	23/05/2024	Dynamic Group Electrical Air & Data	\$ 143.00	
136	EFT26987	31/05/2024	Ecowater Services Pty Ltd		\$ 405.30
137	EFT26988	31/05/2024	Emerg Solutions Pty Ltd		\$ 990.00
138	EFT26989	31/05/2024	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 4,382.40
	102443	06/05/2024	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 2,921.60	
	102444	06/05/2024	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 1,460.80	
139	EFT26990	31/05/2024	FTG Australia Pty Ltd T/As Unlocking U		\$ 5,157.82
140	EFT26991	31/05/2024	Fullworks Fire Safety Australia		\$ 242.00
141	EFT26992	31/05/2024	Gingin Fuel and Tyres		\$ 927.00
142	EFT26993	31/05/2024	Gingin Grading Service Pty Ltd		\$ 16,280.00
143	EFT26994	31/05/2024	Green Loo Pty Ltd		\$ 179.99
144	EFT26995	31/05/2024	Haydon Agricultural Contractors		\$ 54,065.00
145	EFT26996	31/05/2024	Jake Whistler		\$ 180.80
146	EFT26997	31/05/2024	Kate Durey		\$ 50.00

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
147	EFT26998	31/05/2024	Kerryn Parsons		\$ 800.00
148	EFT26999	31/05/2024	Komatsu Australia Pty Ltd		\$ 71.46
149	EFT27000	31/05/2024	LGRCEU (WA)		\$ 20.50
150	EFT27001	31/05/2024	McLeods Barristers & Solicitors		\$ 6,955.45
151	EFT27002	31/05/2024	Neva Harris		\$ 150.00
	VC 11052024	11/05/2024	Neva Harris	\$ 50.00	
	VC 19052024	19/05/2024	Neva Harris	\$ 100.00	
152	EFT27003	31/05/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 187.00
153	EFT27004	31/05/2024	OTR Tyres		\$ 1,221.00
154	EFT27005	31/05/2024	Open Systems Technology T/As CouncilFirst		\$ 5,868.50
	SI008407	01/05/2024	Open Systems Technology T/As CouncilFirst	\$ 258.50	
	SI008439	13/05/2024	Open Systems Technology T/As CouncilFirst	\$ 5,610.00	
155	EFT27006	31/05/2024	Perth Bouncy Castle Hire		\$ 807.84
156	EFT27007	31/05/2024	RBC Rural		\$ 842.27
157	EFT27008	31/05/2024	Rardi Barber		\$ 500.00
158	EFT27009	31/05/2024	Rjwr Pty Ltd T/as Bindoon Mowers & Machinery		\$ 517.00
159	EFT27010	31/05/2024	Sam Durey T/As Last Drop Water Carriers		\$ 5,500.00
	INV-6795	01/05/2024	Sam Durey T/As Last Drop Water Carriers	\$ 200.00	
	INV-6796	01/05/2024	Sam Durey T/As Last Drop Water Carriers	\$ 200.00	
	INV-7217	20/05/2024	Sam Durey T/As Last Drop Water Carriers	\$ 5,100.00	
160	EFT27011	31/05/2024	Sunny Sign Company		\$ 151.80
161	EFT27012	31/05/2024	Team Global Express Pty Ltd		\$ 537.39
	0570-S282300	12/05/2024	Team Global Express Pty Ltd	\$ 435.66	
	051-S282300	19/05/2024	Team Global Express Pty Ltd	\$ 33.53	
	0572-S282300	26/05/2024	Team Global Express Pty Ltd	\$ 68.20	
162	EFT27013	31/05/2024	The Hike Collective		\$ 3,234.00
163	EFT27014	31/05/2024	Time Critical		\$ 1,640.00
	20165550	01/05/2024	Time Critical	\$ 600.00	
	20165687	07/05/2024	Time Critical	\$ 560.00	
	20165698	09/05/2024	Time Critical	\$ 480.00	
164	EFT27015	31/05/2024	Timothy Rix		\$ 17,360.00
	1051	23/05/2024	Timothy Rix	\$ 8,960.00	
	1052	29/05/2024	Timothy Rix	\$ 8,400.00	
165	EFT27016	31/05/2024	Tree Care Machinery		\$ 69.87
166	EFT27017	31/05/2024	WA Stump Grinding		\$ 10,615.00
	INV-0298	01/05/2024	WA Stump Grinding	\$ 1,650.00	
	INV-0299	01/05/2024	WA Stump Grinding	\$ 2,475.00	
	INV-0308	15/05/2024	WA Stump Grinding	\$ 6,490.00	
167	EFT27018	31/05/2024	WALGA		\$ 1,749.00
168	EFT27019	31/05/2024	Watertorque Group (Tanks) Pty Ltd		\$ 3,016.10
169	EFT27020	31/05/2024	Wilko's Feral Pest Control		\$ 250.00
170	EFT27021	31/05/2024	Winc Australia Pty Ltd		\$ 663.61
	9044659432	01/05/2024	Winc Australia Pty Ltd	\$ 223.24	
	9045316034	16/05/2024	Winc Australia Pty Ltd	\$ 440.37	
171	EFT27022	31/05/2024	Workwear Supplies		\$ 241.97
172	EFT27023	31/05/2024	Zone 50 Engineering Surveys Pty Ltd		\$ 3,084.41
			Total EFT's		\$ 1,195,719.93
	Direct Debits				
	DD10826.1	03/05/2024	Australian Taxation Office (ATO)		\$ 58,192.00
	REV - BAS FEB 2024	29/02/2024	Australian Taxation Office (ATO)		-\$ 58,192.00
	DD10827.1	03/05/2024	Ricoh Australia Pty Ltd		\$ 489.51
	DD10838.1	08/05/2024	Aware Super		\$ 16,466.42
	DD10838.2	08/05/2024	MLC Navigator Retirement Plan		\$ 240.53
	DD10838.3	08/05/2024	MLC Masterkey Super Fundamentals		\$ 22.59
	DD10838.4	08/05/2024	FirstChoice Wholesale Personal Super		\$ 166.59
	DD10838.5	08/05/2024	Mercer Tailored Super		\$ 102.91
	DD10838.6	08/05/2024	Q Super - Australian Retirement Fund		\$ 150.68
	DD10838.7	08/05/2024	Rest Superannuation		\$ 2,406.81
	DD10838.8	08/05/2024	ANZ Smart Choice Super		\$ 609.00
	DD10838.9	08/05/2024	Care Super		\$ 761.04
	DD10838.10	08/05/2024	Spirit Super		\$ 380.26

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	DD10838.11	08/05/2024	Westpac Banking Corporation		\$ 474.45
	DD10838.12	08/05/2024	Hostplus Superannuation Fund		\$ 2,195.25
	DD10838.13	08/05/2024	Australian Super		\$ 3,949.89
	DD10838.14	08/05/2024	CBUS Super		\$ 561.01
	DD10838.15	08/05/2024	The Trustee for BNTCL SMSF		\$ 278.60
	DD10844.1	10/05/2024	Bendigo Bank Credit Card Statement - February 2024		\$ 12,935.45
	DD10852.1	17/05/2024	Bendigo Bank Credit Card Statement - March 2024		\$ 11,456.79
	DD10853.1	21/05/2024	Bendigo Bank Credit Card Statement - April 2024		\$ 9,784.56
	DD10854.1	14/05/2024	Ricoh Australia Pty Ltd		\$ 489.51
	DD10867.1	22/05/2024	Aware Super		\$ 18,153.94
	DD10867.2	22/05/2024	MLC Navigator Retirement Plan		\$ 283.41
	DD10867.3	22/05/2024	MLC Masterkey Super Fundamentals		\$ 156.78
	DD10867.4	22/05/2024	FirstChoice Wholesale Personal Super		\$ 134.83
	DD10867.5	22/05/2024	Mercer Tailored Super		\$ 137.29
	DD10867.6	22/05/2024	Q Super - Australian Retirement Fund		\$ 114.43
	DD10867.7	22/05/2024	Rest Superannuation		\$ 2,434.31
	DD10867.8	22/05/2024	ANZ Smart Choice Super		\$ 635.49
	DD10867.9	22/05/2024	Care Super		\$ 761.04
	DD10867.10	22/05/2024	Spirit Super		\$ 380.26
	DD10867.11	22/05/2024	Westpac Banking Corporation		\$ 474.45
	DD10867.12	22/05/2024	Hostplus Superannuation Fund		\$ 2,258.76
	DD10867.13	22/05/2024	Australian Super		\$ 3,701.37
	DD10867.14	22/05/2024	CBUS SUPER		\$ 559.85
	DD10867.15	22/05/2024	The Trustee for BNTCL SMSF		\$ 291.26
			Total Direct Debits		\$ 94,399.32
	Cheques		Total Cheques		\$ -
			Total Municipal Payments		\$ 1,549,370.17

LIST OF ACCOUNTS PAID USING PURCHASING CARDS

	DD10844.1	10/05/2024	Bendigo Bank Credit Card Statement - February 2024		\$ 12,935.45
	175-01	01/05/2024	City of Joondalup	\$ 19.20	
	175-02	01/05/2024	Aerated Water	\$ 3,056.92	
	175-03	01/05/2024	Nannup Hotel	\$ 300.00	
	175-04	01/05/2024	Amazon Marketplace	\$ 17.70	
	175-05	01/05/2024	Amazon Marketplace	\$ 26.59	
	175-06	01/05/2024	Amazon Marketplace	\$ 35.40	
	175-07	01/05/2024	Amazon Marketplace	\$ 30.47	
	175-08	01/05/2024	Canva	\$ 167.88	
	175-09	01/05/2024	Amazon Marketplace	\$ 86.71	
	175-10	01/05/2024	Wolfcom Australia	\$ 547.56	
	175-11	01/05/2024	Amazon Marketplace	\$ 15.46	
	175-12	01/05/2024	Amazon Marketplace	\$ 149.98	
	175-13	01/05/2024	Muchea Truck Driver Training	\$ 2,100.00	
	175-14	01/05/2024	Stringybark Cottage	\$ 94.00	
	175-15	01/05/2024	Bindoon Post Office	\$ 100.50	
	175-16	01/05/2024	ARB Welshpool	\$ 1,272.51	
	175-17	01/05/2024	Super Cheap Auto	\$ 91.96	
	175-18	01/05/2024	Amazon Marketplace	\$ 13.13	
	175-19	01/05/2024	Cinnayum	\$ 16.20	
	175-20	01/05/2024	Planning Institute	\$ 180.00	
	175-21	01/05/2024	City of Joondalup	\$ 2.60	
	175-22	01/05/2024	Top Florist	\$ 126.30	
	175-23	01/05/2024	Whiteheaden	\$ 2,144.35	
	175-24	01/05/2024	Planning Institute	\$ 490.00	
	175-25	01/05/2024	Top Florist	-\$ 10.00	
	175-26	01/05/2024	Planning Institute	-\$ 145.00	
	175-27	01/05/2024	Bindoon General Store	\$ 62.00	
	175-28	01/05/2024	Facebook	\$ 10.48	
	175-29	01/05/2024	Northern Valley Butcher	\$ 75.00	

LIST OF ACCOUNTS PAID IN MAY 2024 - SUBMITTED TO COUNCIL 19 JUNE 2024

Ref	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	175-30	01/05/2024	Northern Valley Butcher	\$ 74.00	
	175-31	01/05/2024	Bindoon General Store	\$ 159.00	
	175-32	01/05/2024	Bindoon Post Office	\$ 300.00	
	175-33	01/05/2024	Paperless Post	\$ 87.55	
	175-34	01/05/2024	Bendigo Bank - Card Fees	\$ 20.00	
	175-35	01/05/2024	Bindoon Post Office	\$ 23.00	
	175-36	01/05/2024	Dog Bite Prevention	\$ 1,194.00	
	DD10852.1	17/05/2024	Bendigo Bank Credit Card Statement - March 2024		\$ 11,456.79
	176-01	01/05/2024	Bailey Brothers	\$ 299.16	
	176-10	01/05/2024	Coles Online	\$ 82.21	
	176-11	01/05/2024	WA Police	\$ 34.00	
	176-12	01/05/2024	Starlink Australia	\$ 629.00	
	176-13	01/05/2024	WALGA	\$ 190.00	
	176-14	01/05/2024	Officeworks	\$ 138.90	
	176-15	01/05/2024	Interfire Agencies	\$ 214.17	
	176-16	01/05/2024	Wanneroo Uniforms	\$ 58.30	
	176-17	01/05/2024	Stratagreen	\$ 277.50	
	176-18	01/05/2024	Woolworths Online	\$ 194.83	
	176-19	01/05/2024	Bindoon General Store	\$ 72.00	
	176-02	01/05/2024	Muchea Truck Driver Training	\$ 1,300.00	
	176-20	01/05/2024	BP Muchea	\$ 439.00	
	176-21	01/05/2024	WA Spit Roast	\$ 1,986.40	
	176-22	01/05/2024	Bindoon Post Office	\$ 200.00	
	176-23	01/05/2024	Burswood	\$ 8.00	
	176-24	01/05/2024	WA Police	\$ 17.00	
	176-25	01/05/2024	POS Business Systems	\$ 578.00	
	176-26	01/05/2024	WA Spit Roast	\$ 80.00	
	176-27	01/05/2024	Planning Institute	\$ 2,365.00	
	176-28	01/05/2024	Bindoon Bakehaus	\$ 32.80	
	176-29	01/05/2024	Bendigo Bank - Card Fees	\$ 20.00	
	176-03	01/05/2024	Trustico	\$ 560.94	
	176-04	01/05/2024	GM Taxipay	\$ 22.68	
	176-05	01/05/2024	WA Police	\$ 166.00	
	176-06	01/05/2024	WA Spit Roast	\$ 50.00	
	176-07	01/05/2024	DWER	\$ 400.00	
	176-08	01/05/2024	United Safety & Survivability (Lyons)	\$ 550.85	
	176-09	01/05/2024	Wanneroo Uniforms	\$ 490.05	
	DD10853.1	21/05/2024	Bendigo Bank Credit Card Statement - April 2024		\$ 9,784.56
	177-01	01/05/2024	Bindoon Bakehaus	\$ 16.40	
	177-10	01/05/2024	Australian Reporting Awards	\$ 630.00	
	177-11	01/05/2024	Tailwinds Café	\$ 12.00	
	177-12	01/05/2024	Australian Reporting Awards	\$ 510.00	
	177-13	01/05/2024	Neil Mellon	\$ 447.00	
	177-14	01/05/2024	Aerated Water	-\$ 2,926.00	
	177-15	01/05/2024	Dunnings Chittering	\$ 286.95	
	177-16	01/05/2024	WA Spit Roast	\$ 1,072.40	
	177-18	01/05/2024	Flight Centre	\$ 2,814.00	
	177-19	01/05/2024	I-Med Western Australia	\$ 1,324.35	
	177-20	01/05/2024	Facebook Advertising	\$ 5.15	
	177-02	01/05/2024	Bunnings Group	\$ 72.06	
	177-21	01/05/2024	Geographe Bayview	\$ 447.00	
	177-22	01/05/2024	Little Country Store	\$ 29.90	
	177-23	01/05/2024	Bindoon Store	\$ 174.00	
	177-24	01/05/2024	WA Hino	\$ 1,175.15	
	177-25	01/05/2024	Bindoon Post Office	\$ 202.30	
	177-26	01/05/2024	Starlink Australia	\$ 174.00	
	177-27	01/05/2024	Vistaprint	\$ 56.97	
	177-28	01/05/2024	Yutong Bus Centre	\$ 5.15	
	177-29	01/05/2024	Bendigo Bank - Credit Card Fees	\$ 20.00	
	177-17	01/05/2024	Adobe	\$ 39.59	
	177-03	01/05/2024	Kitchen Warehouse	\$ 166.45	



**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2024**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 12/06/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 May 2024

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. The figures in this report have not been audited and the end of year processes have not been finalised. It is possible these figures will change once the end of year processes have been completed.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 4.

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 May 2024 of \$582,938.

Items of Significance

The material variance adopted by the Shire for the 2023/24 year is \$10,000 and 10%. The following selected items have been highlighted due to their significance in this financial year. A full listing and explanation of all items considered of significant variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▲	\$159,319
Plant and Equipment	▲	\$959,374
Infrastructure Assets - Roads	▲	\$572,809
Infrastructure Assets - Footpaths	▲	\$19,595
Infrastructure Assets - Parks & Ovals	▼	(\$27,982)
Infrastructure Assets - Other	▲	\$206,076

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$634,302)
Proceeds from Disposal of Assets	▼	(\$68,251)

	% Collected	Annual Budget	YTD Budget	YTD Actual
	/ Completed			
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	108%	\$ 2,819,532	\$ 2,819,532	\$ 3,043,187
Mountain Bike Park (Capital)	103%	\$ 327,954	\$ 309,053	\$ 339,378
Chittering Valley Road (R2R)	92%	\$ 184,826	\$ 169,422	\$ 169,987
Mooliabeenee Road (RRG)	70%	\$ 355,982	\$ 324,452	\$ 249,956
Chittering Road (RRG)	102%	\$ 417,093	\$ 387,864	\$ 424,975
Julimar Road (BS)	64%	\$ 336,600	\$ 308,550	\$ 217,006
Stephens Road	105%	\$ 164,154	\$ 164,154	\$ 173,045
Steer Street	3%	\$ 140,000	\$ 128,326	\$ 3,996
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	38%	\$ 2,370,677	\$ 2,262,328	\$ 889,177
Capital Grants, Subsidies and Contributions	70%	\$ 2,775,738	\$ 2,588,910	\$ 1,954,608
Rates Levied	55%	\$ 5,146,415	\$ 4,851,238	\$ 2,843,785
	100%	\$ 7,209,053	\$ 6,608,640	\$ 7,194,938

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31	Current Year
		May 2023	31 May 2024
Adjusted Net Current Assets	13%	\$ 4,448,271	\$ 582,938
Cash and Equivalent - Unrestricted	40%	\$ 5,488,295	\$ 2,202,274
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	71%	\$ 223,215	\$ 159,349
Receivables - Other	186%	\$ 246,331	\$ 459,180
Payables	140%	\$ 854,660	\$ 1,197,814

% Compares Current YTD Actuals to Prior Year Actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

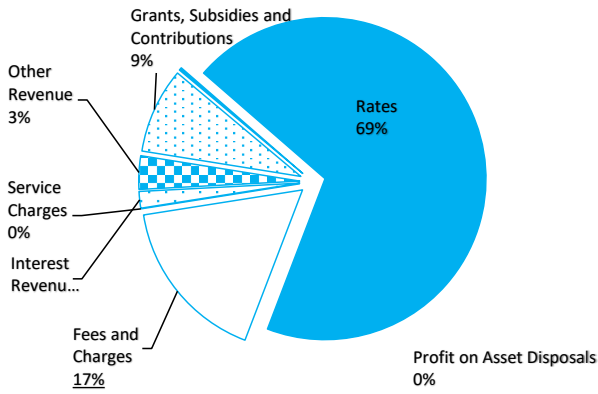
Prepared by: Sue Mills

Reviewed by: Scott Clayton

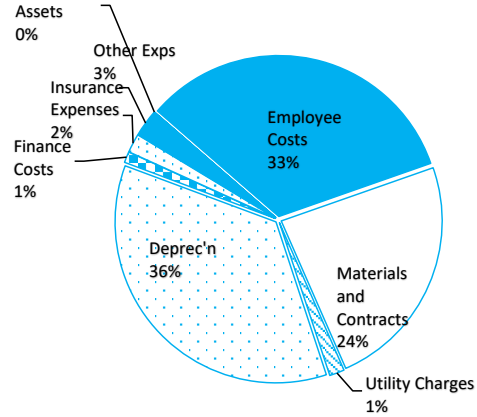
Date prepared: 12/06/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 May 2024

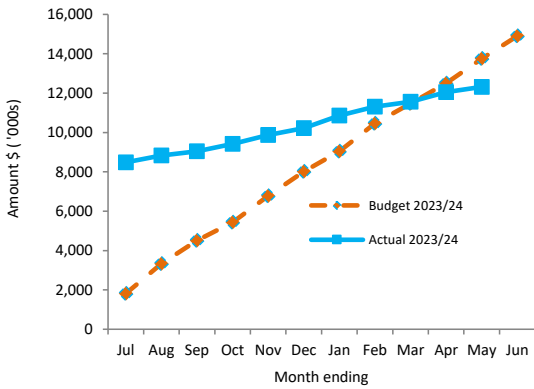
Operating Revenue



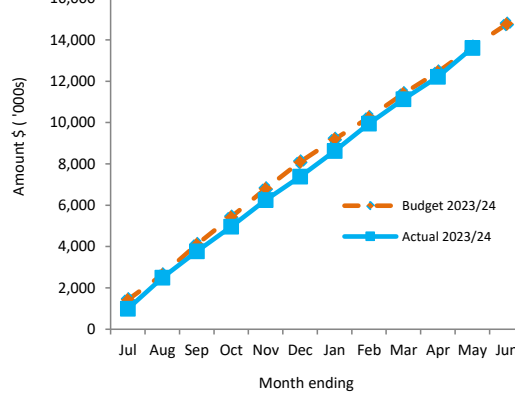
Operating Expenditure



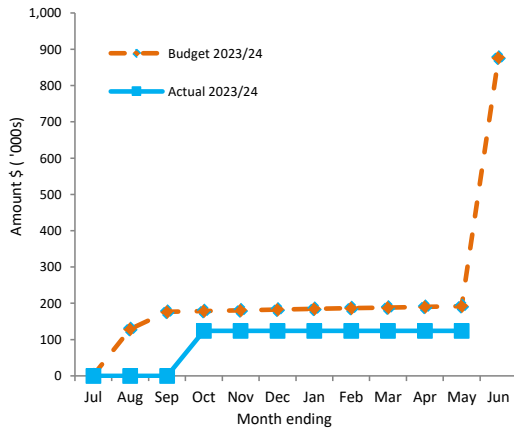
Budget Operating Revenues -v- Actual (Refer Note 2)



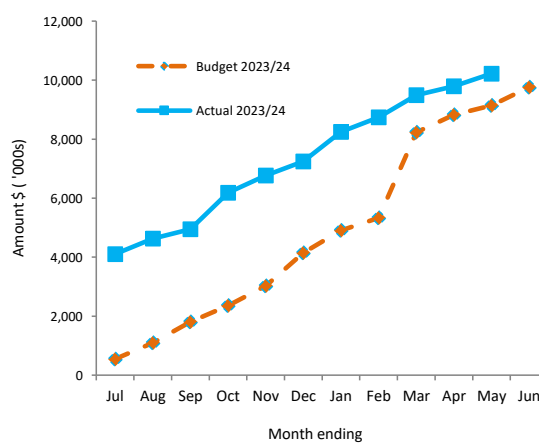
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 May 2024

	Note	Adopted Annual Budget \$	Amended Annual Budget (d) \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a) %	Var. ▲▼	Significant Var. \$
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		6,100	6,100	5,577	619	(4,958)	(89%)	▼	
General Purpose Funding		8,136,851	8,364,248	7,607,686	7,591,325	(16,361)	(0%)	▼	
Law, Order and Public Safety		1,609,711	1,585,432	1,475,656	719,947	(755,709)	(51%)	▼	\$
Health		65,034	72,634	67,458	64,740	(2,718)	(4%)	▼	
Education and Welfare		6,653	5,953	5,445	8,125	2,680	49%	▲	
Housing		135,954	167,714	154,007	151,854	(2,153)	(1%)	▼	
Community Amenities		1,203,518	1,273,510	1,232,745	1,205,980	(26,765)	(2%)	▼	
Recreation and Culture		18,056	22,181	20,398	19,283	(1,115)	(5%)	▼	
Transport		368,455	258,619	258,231	271,872	13,641	5%	▲	
Economic Services		250,037	258,456	238,868	244,722	5,854	2%	▲	
Other Property and Services		108,213	110,713	101,672	83,624	(18,048)	(18%)	▼	\$
		11,908,581	12,125,559	11,167,743	10,362,092				
Expenditure from operating activities									
Governance		(1,370,636)	(1,264,725)	(1,132,970)	(909,991)	222,978	20%	▲	\$
General Purpose Funding		(535,065)	(517,218)	(473,921)	(353,709)	120,212	25%	▲	\$
Law, Order and Public Safety		(2,051,793)	(1,914,793)	(1,761,758)	(1,899,874)	(138,116)	(8%)	▼	
Health		(513,033)	(445,033)	(412,103)	(381,019)	31,085	8%	▲	
Education and Welfare		(64,592)	(67,454)	(62,116)	(54,227)	7,889	13%	▲	\$
Housing		(358,354)	(347,592)	(321,360)	(314,745)	6,615	2%	▲	
Community Amenities		(2,411,300)	(2,270,782)	(2,086,667)	(2,123,040)	(36,373)	(2%)	▼	
Recreation and Culture		(1,929,393)	(1,863,394)	(1,712,934)	(1,532,568)	180,366	11%	▲	\$
Transport		(5,356,000)	(4,944,844)	(4,578,458)	(4,863,655)	(285,196)	(6%)	▼	
Economic Services		(1,184,253)	(1,111,303)	(1,033,846)	(826,879)	206,967	20%	▲	\$
Other Property and Services		(36,487)	(11,109)	(72,747)	(349,166)	(276,419)	(380%)	▼	\$
		(15,810,906)	(14,758,248)	(13,648,880)	(13,608,873)				
Operating activities excluded from budget									
Add back Depreciation		4,470,134	4,470,134	4,097,533	4,863,524	765,991	19%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(31,019)	(31,246)	(27,678)	3,568	(11%)	▲	
		4,231,425	4,439,114	4,066,287	4,835,846				
Amount attributable to operating activities		329,101	1,806,426	1,585,150	1,589,065				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	11	3,332,679	2,775,738	2,588,910	1,954,608	(634,302)	(25%)	▼	\$
Proceeds from Disposal of Assets	8	339,500	194,298	192,342	124,091	(68,251)	(35%)	▼	\$
		3,672,179	2,970,036	2,781,252	2,078,699				
Outflows from investing activities									
Plant and Equipment	13	(3,161,924)	(3,640,820)	(3,518,836)	(3,359,517)	159,319	5%	▲	
Infrastructure Assets - Roads	13	(2,215,400)	(1,498,477)	(1,415,140)	(455,766)	959,374	68%	▲	\$
Infrastructure Assets - Footpaths	13	(2,470,823)	(2,849,360)	(2,698,018)	(2,125,209)	572,809	21%	▲	\$
Infrastructure Assets - Footpaths	13	(30,000)	(29,481)	(29,481)	(9,886)	19,595	66%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(456,312)	(393,954)	(370,042)	(398,024)	(27,982)	(8%)	▼	
Infrastructure Assets - Other	13	(705,383)	(770,736)	(721,578)	(515,502)	206,076	29%	▲	\$
		(9,039,842)	(9,182,828)	(8,753,095)	(6,863,904)				
Amount attributable to investing activities		(5,367,663)	(6,212,792)	(5,971,843)	(4,785,205)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,203,545	0	0	0	0			
Transfer from Reserves	7	0	682,797	0	0	0			
		1,203,545	682,797	0	0				
Outflows from financing activities									
Repayment of Borrowings	10	(544,319)	(544,319)	(384,049)	(383,467)	582	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
		(579,319)	(579,319)	(384,049)	(383,467)				
Amount attributable to financing activities		624,226	103,478	(384,049)	(383,467)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	3	4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities		329,101	1,806,426	1,585,150	1,589,065	3,915	0%	▲	
Amount attributable to investing activities		(5,367,663)	(6,212,792)	(5,971,843)	(4,785,205)	1,186,637	(20%)	▲	
Amount attributable to financing activities		624,226	103,478	(384,049)	(383,467)	582	(0%)	▲	
Surplus or deficit at the end of the financial year	3	(2,150)	(140,342)	(608,196)	582,938	1,191,134	(196%)	▲	

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 May 2024

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	9	7,161,256	7,209,053	6,608,640	7,194,938	586,298	9%	▲	
Grants, Subsidies and Contributions	11	2,392,330	2,370,677	2,262,328	889,177	(1,373,152)	(61%)	▼	\$
Fees and Charges		1,607,459	1,826,638	1,752,991	1,728,883	(24,108)	(1%)	▼	
Interest Revenue		178,690	337,000	189,114	172,713	(16,401)	(9%)	▼	
Other Revenue		319,265	337,339	309,817	347,067	37,250	12%	▲	\$
Profit on Disposal of Assets	8	249,581	44,853	44,853	29,315	(15,538)	(35%)	▼	\$
		11,908,581	12,125,559	11,167,743	10,362,092				
Expenditure from operating activities									
Employee Costs		(5,173,752)	(4,780,482)	(4,433,508)	(4,525,054)	(91,547)	(2%)	▼	
Materials and Contracts		(4,991,232)	(4,363,504)	(4,053,776)	(3,237,805)	815,971	20%	▲	\$
Utility Charges		(254,364)	(212,714)	(210,761)	(204,144)	6,617	3%	▲	
Depreciation		(4,470,134)	(4,470,134)	(4,097,533)	(4,863,524)	(765,991)	(19%)	▼	\$
Finance Costs		(226,910)	(226,910)	(205,370)	(149,008)	56,362	0%	▲	
Insurance Expenses		(249,171)	(280,954)	(280,754)	(257,687)	23,067	8%	▲	
Other Expenditure		(434,471)	(409,717)	(353,572)	(370,014)	(16,443)	(5%)	▼	
Loss on Disposal of Assets	8	(10,873)	(13,834)	(13,607)	(1,636)	11,970	88%	▲	\$
		(15,810,906)	(14,758,248)	(13,648,880)	(13,608,873)				
Operating activities excluded from budget									
Add back Depreciation		4,470,134	4,470,134	4,097,533	4,863,524	765,991	19%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(31,019)	(31,246)	(27,678)	3,568	(11%)	▲	
		4,231,425	4,439,114	4,066,287	4,835,846				
Amount attributable to operating activities		329,101	1,806,426	1,585,150	1,589,065				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	11	3,332,679	2,775,738	2,588,910	1,954,608	(634,302)	(25%)	▼	\$
Proceeds from Disposal of Assets	8	339,500	194,298	192,342	124,091	(68,251)	(35%)	▼	\$
		3,672,179	2,970,036	2,781,252	2,078,699				
Outflows from investing activities									
Land and Buildings	13	(3,161,924)	(3,640,820)	(3,518,836)	(3,359,517)	159,319	5%	▲	
Plant and Equipment	13	(2,215,400)	(1,498,477)	(1,415,140)	(455,766)	959,374	68%	▲	\$
Infrastructure Assets - Roads	13	(2,470,823)	(2,849,360)	(2,698,018)	(2,125,209)	572,809	21%	▲	\$
Infrastructure Assets - Footpaths	13	(30,000)	(29,481)	(29,481)	(9,886)	19,595	66%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(456,312)	(393,954)	(370,042)	(398,024)	(27,982)	(8%)	▼	
Infrastructure Assets - Other	13	(705,383)	(770,736)	(721,578)	(515,502)	206,076	29%	▲	\$
		(9,039,842)	(9,182,828)	(8,753,095)	(6,863,904)				
Amount attributable to investing activities		(5,367,663)	(6,212,792)	(5,971,843)	(4,785,205)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	10	1,203,545	0	0	0	0			
Transfer from Reserves	7	0	682,797	0	0.00	0			
		1,203,545	682,797	0	0				
Outflows from financing activities									
Repayment of Borrowings	10	(544,319)	(544,319)	(384,049)	(383,467)	582	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
		(579,319)	(579,319)	(384,049)	(383,467)				
Amount attributable to financing activities		624,226	103,478	(384,049)	(383,467)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	3	4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities		329,101	1,806,426	1,585,150	1,589,065	3,915	0%		
Amount attributable to investing activities		(5,367,663)	(6,212,792)	(5,971,843)	(4,785,205)	1,186,637	(20%)		
Amount attributable to financing activities		624,226	103,478	(384,049)	(383,467)	582	(0%)		
Surplus or deficit at the end of the financial year	3	(2,150)	(140,342)	(608,196)	582,938	1,191,134	(196%)		

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 2024

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	0	3,359,517	3,518,836	3,161,924	3,359,517	(159,319)
Plant and Equipment	13	0	455,766	1,415,140	2,215,400	455,766	(959,374)
Infrastructure Assets - Roads	13	0	2,125,209	2,698,018	2,470,823	2,125,209	(572,809)
Infrastructure Assets - Footpaths	13	0	9,886	29,481	30,000	9,886	(19,595)
Infrastructure Assets - Parks & Ovals	13	0	398,024	370,042	456,312	398,024	27,982
Infrastructure Assets - Other	13	0	515,502	721,578	705,383	515,502	(206,076)
Capital Expenditure Totals		0	6,863,904	8,753,095	9,039,842	6,863,904	(1,889,190)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,588,910	3,332,679	1,954,608	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				192,342	339,500	124,091	
Council contribution - operations				5,971,843		4,785,205	
Capital Funding Total				8,753,095		6,863,904	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 1: Significant Accounting Policies**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for 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

(h) Inventories**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

Note 1: Significant Accounting Policies**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Plant and Equipment - Furniture	4 to 10 years
Plant and Equipment - Computer Hardware	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
gravel sheet	12 years
Formed roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 1: Significant Accounting Policies**Borrowing Costs**

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.

(n) Provisions

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

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

(p) Nature or Type Classifications**Rates**

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE**Objective:**

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

Activities:

Includes the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY**Objective:**

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE**Objective:**

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

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING**Objective:**

To provide and maintain staff, community and senior residents housing.

Activities:

Provision and maintenance of staff, community and senior residents housing.

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE**Objective:**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT**Objective:**

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 1: Significant Accounting Policies

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. building control.

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 2: Explanation of Material Variances by N&T

Variances will be adjusted following the adoption of the Budget Review.

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 budget materially.

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

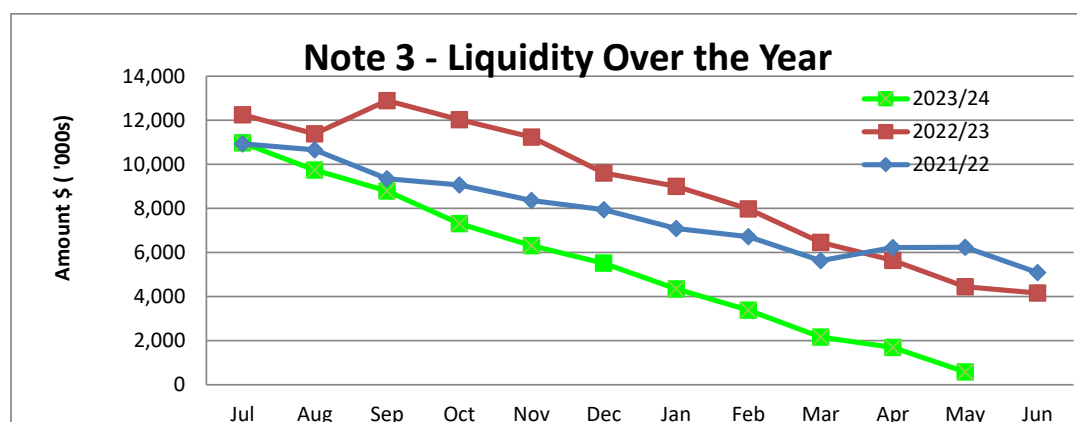
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Grants, Subsidies and Contributions	(1,373,152)	(61%)	▼	S	Permanent	FAGS FY23/24 pd in advance end of FY22/23
Other Revenue	37,250	12%	▲	S	Permanent	LSL recouped from other Shires not bdgtd
Profit on Disposal of Assets	(15,538)	(35%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Materials and Contracts	815,971	20%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Depreciation	(765,991)	(19%)	▼	S	Permanent	Depreciation over estimated budget
Loss on Disposal of Assets	11,970	88%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(634,302)	(25%)	▼	S	Permanent	Chittering Bridge Grant overstated in original budget
Proceeds from Disposal of Assets	(68,251)	(35%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Plant and Equipment	959,374	68%	▲	S	Timing	New plant not all yet acquired
Infrastructure Assets - Roads	572,809	21%	▲	S	Timing	Roads projects not all completed yet
Infrastructure Assets - Footpaths	19,595	66%	▲	S	Timing	Footpath projects not all completed yet
Infrastructure Assets - Other	206,076	29%	▲	S	Timing	Other projects started ahead of budget

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	31/05/2023	31/05/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,763,461	5,333,851	2,021,334
Cash Restricted - Conditions over Grants	11	(260,936)	154,444	180,940
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	223,215	159,349
Receivables - Other	6	420,469	246,331	459,180
Inventories		5,978	5,459	2,227
		8,575,819	8,476,595	5,433,058
Less: Current Liabilities				
Payables		(1,220,383)	(854,660)	(1,197,814)
Contract Liabilities		(201,694)	(300,152)	(661,110)
Loan Liability		(544,319)	(107,295)	(160,852)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(1,894,859)	(2,683,458)
Less: Cash Reserves	7	(2,610,028)	(2,513,294)	(2,610,028)
Add Back: Component of Leave Liability not Required to be funded		282,515	272,535	282,515
Add Back: Current Loan Liability		544,319	107,295	160,852
Net Current Funding Position		4,162,545	4,448,271	582,938



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	701,064				701,064	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		10,028			10,028	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	1,500,000				1,500,000	Bendigo	4.70%	20-Jun-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	2,202,264	2,610,028	10	45,500	4,857,802			

Comments/Notes - Investments

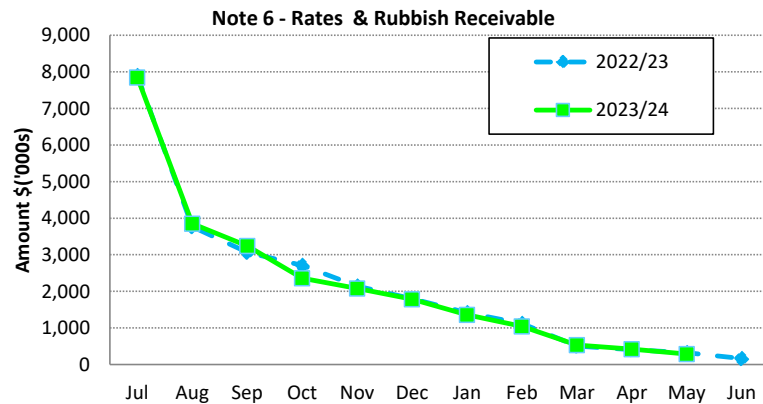
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 6: Receivables

Receivables - Rates & Rubbish	31 May 2024	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,180,145	7,277,332
<u>Less</u> Collections to date	(8,057,615)	(7,387,849)
Equals Current Outstanding	286,679	164,148
Net Rates Collectable	286,679	164,148
% Collected	96.56%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	121,963	143,227	67,821	1,191	334,201
Balance per Trial Balance					
Sundry Debtors					334,201
Receivables - Other					124,979
Total Receivables General Outstanding					459,180

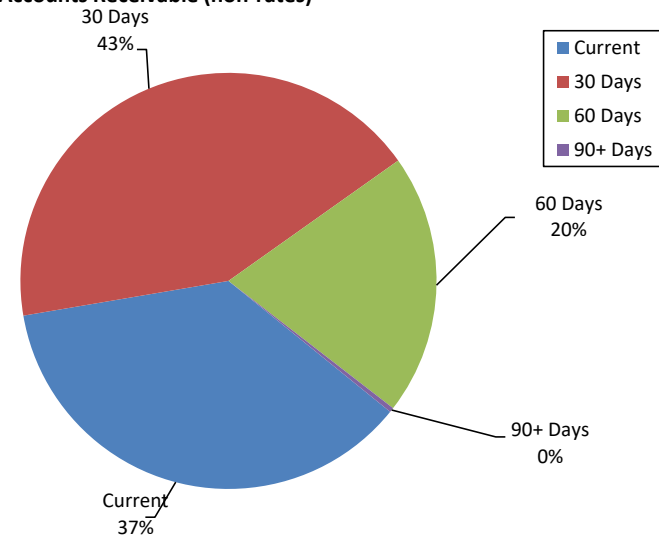
Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

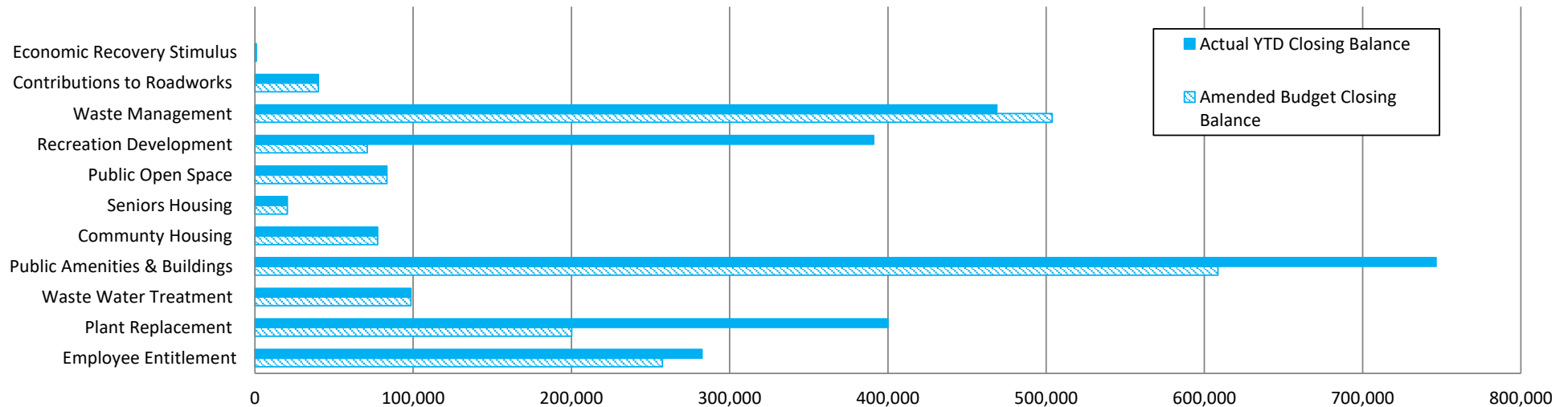
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Closing
		Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	282,515	0	0	0	0	(25,000)	0	257,515	282,515
Plant Replacement	400,141	0	0	0	0	(200,000)	0	200,141	400,141
Waste Water Treatment	98,682	0	0	0	0	0	0	98,682	98,682
Public Amenities & Buildings	746,366	0	0	0	0	(137,797)	0	608,569	746,366
Community Housing	77,572	0	0	0	0	0	0	77,572	77,572
Seniors Housing	20,459	0	0	0	0	0	0	20,459	20,459
Public Open Space	83,403	0	0	0	0	0	0	83,403	83,403
Recreation Development	391,008	0	0	0	0	(320,000)	0	71,008	391,008
Waste Management	468,875	0	0	35,000	0	0	0	503,875	468,875
Contributions to Roadworks	40,094	0	0	0	0	0	0	40,094	40,094
Economic Recovery Stimulus	913	0	0	0	0	0	0	913	913
	2,610,028	0	0	35,000	0		0	1,962,231	2,610,028

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2024

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)								
MVU715	CH5007 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263)								
MVU329	CH784 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (BUILD MAINT) (P319)								
PH1002	CH1256 2005 ISUZU FVZ WATER TRUCK INCLUDING STEEL WATER TANK (WORKS) (P1256)	67,504	96,818	29,315					
PH1032	CH1258 2015 FUSO CAB CHASSIS SMALL (PARKS) (P1258)	28,909	27,273		(1,636)				
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)								
PH1034	CH5757 2015 ISUZU FVZ SMALL TRUCK (WORKS) (P1257)								
PLV104	2014 ATTACHMENT PANTHER PROFESSIONAL 1800 (WORKS) (P1282)								
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)								
MVS158	CH602 2015 HOLDEN CRUZE HTCHBK (POOL) (P602)								
		96,413	124,091	29,315	(1,636)	0	0	0	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	17,105	(4,712)	3,905,505	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	15,926	4,259	2,807,026	2,786,841		0	2,786,841
Non-Rateable			0	0		848	848		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	33,031	395	6,713,379	6,679,953	0	0	6,679,953
Minimum Payment	\$										
GRV	1,150.00	305	30,007,204	350,750	0	0	350,750	350,750	0	0	350,750
UV	1,100.00	115	455,575,159	126,500	0	0	126,500	126,500	0	0	126,500
Sub-Totals		420	485,582,363	477,250	0	0	477,250	477,250	0	0	477,250
		3,012	977,844,679	7,157,203	33,031	395	7,190,629	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,190,629				7,157,203
Ex-Gratia Rates							4,309	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,194,938				7,161,256

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0
Health													
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	41,733.08	33,773	33,773	372,483.23	380,443	380,443	14,652	17,898	17,898
Housing													
Recreation and Culture													
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	38,784.02	78,026	78,026	1,688,806.61	1,649,564	1,649,564	20,039	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	48,403.84	96,943	96,943	146,022.58	97,484	97,484	376	949	949
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	0.00	0	0	0.00	0	1,203,545	0	0	0
Loan 92 Muchea Complex	WATC	3,250,513.46	0	0	105,985.65	105,986	105,986	3,144,527.81	3,144,528	3,144,528	106,064	148,225	148,225
Transport													
Loan 79 New Grader	WATC	193,138.98	0	0	7,787.99	15,748	15,748	185,350.99	177,391	177,391	839	8,346	8,346
Economic Services													
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	68,285.34	68,285	68,285	255,953.13	255,953	255,953	6,293	9,372	9,372
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	66,832.15	134,202	134,202	67,370.17	0	0	714	1,623	1,623
Other Property & Services													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	5,655.03	11,356	11,356	5,700.56	(0)	-0	60	137	137
		6,249,682.18	0	1,203,545	383,467.10	544,319	544,319	5,866,215.08	5,705,364	6,908,909	149,008	226,910	226,910

All debenture repayments, other than self supporting loans, will be financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Institution	(Years)	Rate	Amount Used			Balance Unspent		
	Actual	Budget	Budget				Actual	Budget	Budget	Actual	Budget	Budget
	\$	\$	\$			%	\$	\$	\$	\$	\$	\$
Loan 91 Mountain Bike Park Trail/Heads	0	0	1,203,545	WATC	20	4.00	0	0	1,203,545	0	0	0
	0	0	1,203,545				0	0	1,203,545	0	0	0

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2024

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance	Operating	Capital	Annual	Annual	Revenue	(Expended)	Grant	Grant	
			(a)	\$	\$	\$	Budget	Budget	\$	\$	(a)+(b)	(a)+(b)
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	455,000	455,000	455,000	66,913	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	227,500	0	227,500	227,500	227,500	14,585	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	550	600	600	45	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	255,625	0	237,210	255,625	237,210	438,972	(421,640)	17,332	17,332
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	228,250	249,000	249,000	199,372	(175,709)	23,663	23,663
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	29,513	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	0	1,000	0	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	913	1,000	1,000	2,480	(544)	1,936	1,936
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	913	1,000	1,000	0	(544)	(544)	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	(2,362)	(2,362)	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Operating	0	0	0	0	0	0	300	0	0	0
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	118,580	129,370	129,370	75,000	(1,014,396)	(939,396)	0
Contribution - Wannamal Community Resurfacing	Wannamal Community	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	45,826	50,000	50,000	52,499	(339,378)	(286,879)	0
Grant - LC Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	22,913	25,000	25,000	150,000	(1,014,396)	(864,396)	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	97,913	25,000	100,000	100,000	(1,014,396)	(914,396)	0
Grant - Clune To Brockman Connnection Trail 2	LRCIP	Non-operating	0	0	130,000	119,163	130,000	130,000	20,001	(57,238)	(37,237)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	6,924	0	6,924	6,924
Grant - Sussex Bend Reserve	Dept of Primary Indust & Reg	Non-operating	0	0	0	0	0	0	5,200	0	5,200	5,200
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	70,125	76,500	76,500	0	0	0	0
Grant - MRC Playground	Lotterywest	Non-operating	0	0	100,000	91,663	100,000	100,000	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	4,213	4,601	4,601	4,967	(62,106)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	143,037	138,281	143,037	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	(56,936)	0	73,831	53,599	73,831	56,936	56,936	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	336,600	308,550	336,600	336,600	0	(217,006)	(217,006)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	0	80,000	0	80,000	0	(6,110)	(6,110)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	167,352	165,962	167,352	179,913	127,588	(169,987)	(42,400)	0
Grant - Roads to Recovery - Wandena South Rd	Roads to Recovery	Non-operating	0	0	167,352	165,962	167,352	179,913	127,588	(175,320)	(47,732)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	(204,000)	0	843,000	204,000	843,000	204,000	204,000	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	464,772	332,609	524,465	427,712	(341,118)	86,594	86,594
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	254,903	233,751	278,062	341,151	(424,975)	(83,824)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	162,316	542,315	162,316	220,719	(249,956)	(29,237)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	15,000	0	8,006	15,000	8,006	8,006	(29,458)	(21,452)	0
Grant - Hiking Event		Operating - Tied	0	10,500	0	9,625	10,500	10,500	10,500	(14,900)	(4,400)	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	935	1,023	1,023	0	0	0	0
TOTALS			(260,936)	1,392,330	3,232,679	3,771,912	4,625,009	3,983,752	2,843,785	(5,801,480)	(3,326,727)	180,940
												180,940
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	830,300	825,982	830,738	229,847	(121,752)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	515,365	566,348	539,939	659,330	(645,157)	14,173	42,931
Non-operating	Non-operating Grants, Subsidies and Contributions		(260,936)	0	3,232,679	2,426,247	3,232,679	2,613,075	1,954,608	(5,034,572)	(3,340,900)	138,009
TOTALS			(260,936)	1,392,330	3,232,679	3,771,912	4,625,009	3,983,752	2,843,785	(5,801,480)	(3,326,727)	180,940

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 12: Restricted Cash - Bonds and Deposits and Trust Funds

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 May 2024
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(532.00)	623.66
Bonds - Community Bus	1,100.00	1,000.00	(1,000.00)	1,100.00
Construction Training Fund (CTF)	4,469.47	22,395.45	(23,474.10)	3,390.82
Bonds - Crossovers	20,353.84	2,822.50	(3,839.95)	19,336.39
Bonds - Defects Roadworks	212,826.49	0.00	(97,820.08)	115,006.41
Bonds - Developer	133,825.63	514,446.95	(57,851.68)	590,420.90
Bonds - Extractive Industries	100,563.68	18,813.00	0.00	119,376.68
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,682.75	0.00	0.00	2,682.75
Building Services Levy (BSL)	17,694.32	63,357.14	(60,624.71)	20,426.75
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	(400.00)	100.00
Unclaimed Monies	1,201.40	800.00	0.00	2,001.40
Bonds - Senior Housing	0.00	548.00	(548.00)	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
Sub-Total	550,230.40	627,391.04	(248,266.52)	929,354.92
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	550,230.40	627,391.04	(248,266.52)	929,354.92

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>														
Land Held for Resale														
Land														
Economic Services														
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	0	0	0	(240,000)	(120,000)	0	0	
Total - Economic Services				0	0	0	0	0	0	(240,000)	(120,000)	0	0	
Total - Land				0	0	0	0	0	0	(240,000)	(120,000)	0	0	
Buildings														
Law, Order & Public Safety														
Fire Building (Capital)	4050110	510	BC032	0	0	0	0	0	0	(12,500)	0	0	0	
Total - Law, Order & Public Safety				0	0	0	0	0	0	(12,500)	0	0	0	
Housing														
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	(3,709)	(3,399)	(310)	Carry over from FY 2022/2023
Total - Housing				0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	(3,709)	(3,399)	(310)	
Community Amenities														
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(7,505)	(7,505)	0	0	0	(115,000)	(7,505)	(7,505)	0	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	0	0	0	(15,000)	0	0	0	
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	(3,669)	(3,669)	0	0	0	(4,500)	(3,669)	(3,669)	0	
Total - Community Amenities				0	(11,174)	(11,174)	0	0	0	(134,500)	(11,174)	(11,174)	0	
Recreation And Culture														
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	0	0	0	(33,375)	0	0	0	
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	0	0	0	(23,000)	(3,720)	(3,720)	3,720	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	0	0	0	(10,000)	0	0	0	
Lower Chittering Community Centre Building (Capital)	4110110	510	BC316	0	(160,733)	(160,733)	0	0	0	(400,000)	(400,000)	(400,000)	239,267	
Sandown Park Clubrooms/Transp Toilet Building (Capital)	4110110	510	BC338	0	0	0	0	0	0	(5,000)	0	0	0	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	0	0	0	(1,203,545)	0	0	0	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(87,828)	(87,828)	0	0	0	(220,982)	(220,982)	(220,982)	133,154	Carry over from FY 2022/2023
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	0	0	0	(8,000)	(6,383)	(6,383)	0	
Muchea Recreation Centre Redevelopment	4110310	510	BC384	0	(3,043,187)	(3,043,187)	0	(3,043,187)	(3,043,187)	(836,022)	(2,819,532)	(2,819,532)	(223,654)	
Total - Recreation And Culture				0	(3,298,130)	(3,298,130)	0	(3,043,187)	(3,043,187)	(2,739,924)	(3,450,617)	(3,450,617)	152,487	
Transport														
Depot Buildings (Capital)	4120110	510	BC410	0	(12,320)	(12,320)	0	0	0	(10,000)	(12,320)	(12,320)	0	
Total - Transport				0	(12,320)	(12,320)	0	0	0	(10,000)	(12,320)	(12,320)	0	
Economic Services														
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(4,942)	(4,942)	0	0	0	(5,000)	(5,000)	(5,000)	58	
Total - Economic Services				0	(4,942)	(4,942)	0	0	0	(5,000)	(5,000)	(5,000)	58	
Other Property & Services														
Administration Buildings (Capital)	4140210	510	BC560	0	(29,242)	(29,242)	0	0	0	(20,000)	(38,000)	(36,326)	7,084	
Total - Other Property & Services				0	(29,242)	(29,242)	0	0	0	(20,000)	(38,000)	(36,326)	7,084	
Total - Buildings				0	(3,359,517)	(3,359,517)	0	(3,046,896)	(3,046,896)	(2,921,924)	(3,520,820)	(3,518,836)	159,319	
Plant , Equip. & Vehicles														
Law, Order And Public Safety														
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	0	0	0	(35,000)	0	0	0	
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	0	0	0	(19,400)	0	0	0	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	0	0	0	(65,000)	(42,695)	(42,695)	42,695	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	0	0	0	(1,000,000)	(1,000,000)	(916,663)	916,663	CH1272 UCVBFB Fire Tender
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	0	0	0	(50,000)	0	0	0	
Total - Law, Order And Public Safety				0	0	0	0	0	0	(1,169,400)	(1,042,695)	(959,358)	959,358	
Recreation And Culture														
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0	0	
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0	0	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0		
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0		
SWIM AREAS - Plant & Equipment (Capital)	4110230	530		0	0	0	0	0	0	0	0	0		
Muchea Recreation Centre P&E (Capital)	4110330	530	PE384	0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	(35,334)	(35,334)	0 Carry over from FY 22/23	
Total - Recreation And Culture				0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	
Transport														
New Slasher (Parks)	4120330	530	PA001	0	0	0	0	0	0	(7,000)	0	0	0	
Firefighting Truck with 4000L water capacity - second hand	4120330	530	PA004	0	0	0	0	0	0	(30,000)	0	0	0	
New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	0	0	0	(38,000)	0	0	0	
New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	0	0	0	(7,000)	0	0	0	
New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	0	0	0	(20,000)	0	0	0	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	0	0	0	(55,000)	0	0	0	
CH1256 - New Water Truck	4120330	530	PA1256	0	(269,668)	(269,668)	0	0	0	(310,000)	(269,670)	(269,670)	2	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	(123,169)	(123,169)	0	0	0	(69,000)	(123,169)	(123,169)	0	
P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	0	0	0	(27,000)	0	0	0	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	0	0	0	(25,000)	0	0	0	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	0	0	0	(55,000)	0	0	0	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	0	0	0	(350,000)	0	0	0	
Total - Transport				0	(392,837)	(392,837)	0	0	0	(993,000)	(392,839)	(392,839)	2	
Other Property & Services														
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	(27,596)	(27,596)	0	0	0	(53,000)	(27,609)	(27,609)	14	
Total - Other Property & Services				0	(27,596)	(27,596)	0	0	0	(53,000)	(27,609)	(27,609)	14	
Total - Plant , Equip. & Vehicles				0	(455,766)	(455,766)	0	(35,334)	(35,334)	(2,215,400)	(1,498,477)	(1,415,140)	959,374	
Roads (Non Town)														
Transport														
Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	0	0	0	(72,575)	(52,575)	(49,773)	5,598	
Perry Road	4120142	540	RC015	0	(15,942)	(15,942)	0	0	0	(30,000)	(15,942)	(15,942)	0	
Stephens Road	4120142	540	RC017	0	(173,045)	(173,045)	0	0	0	(88,755)	(164,154)	(164,154)	(8,891)	
Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	0	0	0	(36,288)	(20,969)	(20,969)	455	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(169,987)	(169,987)	0	0	0	(334,703)	(184,826)	(169,422)	(565)	
Wandena South Road (R2R)	4120145	540	R2R030	0	(175,320)	(175,320)	0	0	0	0	(175,000)	(175,000)	(320)	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(249,956)	(249,956)	0	0	0	(378,283)	(355,982)	(324,452)	74,496	
Chittering Road (RRG)	4120149	540	RRG002	0	(424,975)	(424,975)	0	0	0	(350,627)	(417,093)	(387,864)	(37,111)	
Julimar Road (BS)	4120153	540	RBS010	0	(217,006)	(217,006)	0	0	0	(336,600)	(336,600)	(308,550)	91,544	
Muchea Road South (BS)	4120153	540	RBS036	0	(6,110)	(6,110)	0	0	0	(80,000)	(80,000)	(73,326)	67,216	
Total - Transport				0	(1,507,327)	(1,507,327)	0	0	0	(1,707,831)	(1,803,140)	(1,689,451)	182,124	
Total - Roads (Non Town)				0	(1,507,327)	(1,507,327)	0	0	0	(1,707,831)	(1,803,140)	(1,689,451)	182,124	
Roads (Town)														
Transport														
Crest Hill Road	4120141	540	RC013	0	(102,251)	(102,251)	0	0	0	(65,000)	(102,000)	(96,576)	(5,675)	
Teatree Road	4120141	540	RC014	0	(239)	(239)	0	0	0	(50,000)	0	0	(239)	
Wandena Road	4120141	540	RC030	0	(341,118)	(341,118)	0	0	0	(246,704)	(524,465)	(503,910)	162,792	
Steer Street	4120141	540	RC063	0	(3,996)	(3,996)	0	0	0	(140,000)	(140,000)	(128,326)	124,330	
Ioppolo Road	4120141	540	RC075	0	(22,852)	(22,852)	0	0	0	(36,288)	(22,852)	(22,852)	0	
Ridgetop Ramble	4120141	540	RC098	0	(39,678)	(39,678)	0	0	0	(85,000)	(48,338)	(48,338)	8,659	
Edwards Place	4120141	540	RC122	0	(95,900)	(95,900)	0	0	0	(140,000)	(98,565)	(98,565)	2,665	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(11,848)	(11,848)	0	0	0	0	(110,000)	(110,000)	98,152 Wheatbelt Freight Network Grant	
Total - Transport				0	(617,882)	(617,882)	0	0	0	(762,992)	(1,046,220)	(1,008,566)	390,684	
Total - Roads (Town)				0	(617,882)	(617,882)	0	0	0	(762,992)	(1,046,220)	(1,008,566)	390,684	
Total - Transport				0	0	0	0	0	0	0	0	0	0	
Footpaths														
Transport														

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	(405)	(405)	0	(405)	(405)	(30,000)	(20,000)	(20,000)	19,595	
Clune to Brockman Trial**DO NOT USE SEE WT013**	4120170	560	WT006	0	(9,481)	(9,481)	0	0	0	0	(9,481)	(9,481)	0	Carry over from FY 22/23
Total - Transport				0	(9,886)	(9,886)	0	(405)	(405)	(30,000)	(29,481)	(29,481)	19,595	
Total - Footpaths				0	(9,886)	(9,886)	0	(405)	(405)	(30,000)	(29,481)	(29,481)	19,595	
Parks & Ovals														
Recreation And Culture														
***Sussex Bend Reserve (Capital)** DO NOT USE SEE PC30	4110370	570	PC197	0	0	0	0	0	0	(40,000)	0	0	0	
John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	0	0	0	(10,000)	(10,000)	(9,163)	9,163	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(57,238)	(57,238)	0	0	0	(50,000)	(50,000)	(45,826)	(11,412)	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	0	0	0	(60,000)	(6,000)	(6,000)	6,000	
Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	0	0	0	(61,500)	0	0	0	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(339,378)	(339,378)	0	0	0	(234,812)	(327,954)	(309,053)	(30,325)	
Total - Recreation And Culture				0	(398,024)	(398,024)	0	0	0	(456,312)	(393,954)	(370,042)	(27,982)	
Total - Parks & Ovals				0	(398,024)	(398,024)	0	0	0	(456,312)	(393,954)	(370,042)	(27,982)	
Infrastructure - Other														
Governance														
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(63,845)	(63,845)	0	(63,845)	(63,845)	(17,500)	(70,300)	(70,300)	6,455	
Total - Governance				0	(63,845)	(63,845)	0	(63,845)	(63,845)	(17,500)	(70,300)	(70,300)	6,455	
Law, Order & Public Safety														
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	(9,198)	(9,198)	0	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
Total - Law, Order & Public Safety				0	(9,198)	(9,198)	0	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
Recreation And Culture														
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	(6,700)	(6,700)	0	(6,700)	(6,700)	(8,000)	(6,700)	(6,700)	0	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	0	0	0	(18,070)	(18,070)	(18,070)	18,070	
Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	(46,158)	(46,158)	0	(46,158)	(46,158)	(232,153)	(46,158)	(46,158)	0	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	0	0	0	(12,000)	0	0	0	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(7,040)	(7,040)	0	(7,040)	(7,040)	(141,660)	(141,660)	(141,660)	134,620	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(300,713)	(300,713)	0	(300,713)	(300,713)	0	(350,000)	(300,842)	129	Carry Over from 22/23
Total - Recreation And Culture				0	(360,611)	(360,611)	0	(360,611)	(360,611)	(411,883)	(562,588)	(513,430)	152,819	
Transport														
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(81,848)	(81,848)	0	(81,848)	(81,848)	(200,000)	(81,848)	(81,848)	0	
Total - Transport				0	(81,848)	(81,848)	0	(81,848)	(81,848)	(200,000)	(81,848)	(81,848)	0	
Economic Services														
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	0	0	0	(20,000)	0	0	0	
Total - Economic Services				0	0	0	0	0	0	(20,000)	0	0	0	
Total - Infrastructure - Other				0	(515,502)	(515,502)	0	(515,502)	(515,502)	(705,383)	(770,736)	(721,578)	206,076	
Capital Expenditure Total				0	(6,863,904)	(6,863,904)	0	(3,598,136)	(3,598,136)	(9,039,842)	(9,182,828)	(8,753,095)	1,889,190	



Summary by Balance Sheet Category

Land	509	0	0	0	0	0	0	0	0	(240,000)	(120,000)	0	0	
Buildings	510	0	(3,359,517)	(3,359,517)	0	(3,046,896)	(3,046,896)	(2,921,924)	(3,520,820)	(3,518,836)	159,319			

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Plant & Equipment	530			0	(455,766)	(455,766)	0	(35,334)	(35,334)	(2,215,400)	(1,498,477)	(1,415,140)	959,374	
Infrastructure Roads	540			0	(2,125,209)	(2,125,209)	0	0	0	(2,470,823)	(2,849,360)	(2,698,018)	572,809	
Infrastructure Footpaths	560			0	(9,886)	(9,886)	0	(405)	(405)	(30,000)	(29,481)	(29,481)	19,595	
Infrastructure Parks & Ovals	570			0	(398,024)	(398,024)	0	0	0	(456,312)	(393,954)	(370,042)	(27,982)	
Infrastructure Other	590			0	(515,502)	(515,502)	0	(515,502)	(515,502)	(705,383)	(770,736)	(721,578)	206,076	
				0	(6,863,904)	(6,863,904)	0	(3,598,136)	(3,598,136)	(9,039,842)	(9,182,828)	(8,753,095)	1,889,190	

SHIRE OF CHITTERING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A Connected thriving community

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

Attachment 1

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	7,499,374	7,194,938	7,161,256
Grants, subsidies and contributions		2,177,393	2,023,121	2,412,330
Fees and charges	14	1,783,917	1,754,305	1,607,459
Interest revenue	9(a)	307,555	321,353	178,690
Other revenue		227,430	353,601	319,265
		11,995,669	11,647,318	11,679,000
Expenses				
Employee costs		(5,483,561)	(4,845,258)	(5,173,753)
Materials and contracts		(5,140,651)	(3,437,646)	(4,991,232)
Utility charges		(211,333)	(222,702)	(254,364)
Depreciation	6	(5,381,233)	(4,863,524)	(4,470,134)
Finance costs	9(c)	(213,518)	(226,881)	(226,910)
Insurance		(259,647)	(257,687)	(249,171)
Other expenditure		(420,774)	(371,682)	(434,471)
		(17,110,717)	(14,225,380)	(15,800,035)
		(5,115,048)	(2,578,062)	(4,121,035)
Capital grants, subsidies and contributions		3,526,329	2,303,993	3,312,679
Profit on asset disposals	5	37,160	29,315	249,581
Loss on asset disposals	5	0	(1,636)	(10,873)
		3,563,489	2,331,672	3,551,387
Net result for the period		(1,551,559)	(246,390)	(569,648)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,551,559)	(246,390)	(569,648)

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		7,499,374	7,110,943	7,161,256
Grants, subsidies and contributions		2,177,393	1,843,686	2,412,330
Fees and charges		1,783,917	1,754,305	1,607,459
Interest revenue		307,555	321,353	178,690
Goods and services tax received		0	255,644	0
Other revenue		227,430	353,601	319,265
		11,995,669	11,639,532	11,679,000

Payments

Employee costs		(5,483,561)	(5,009,653)	(5,173,753)
Materials and contracts		(5,140,651)	(3,443,635)	(4,991,232)
Utility charges		(211,333)	(222,702)	(254,364)
Finance costs		(213,518)	(208,398)	(226,910)
Insurance paid		(259,647)	(257,687)	(249,171)
Other expenditure		(420,774)	(371,682)	(434,471)
		(11,729,484)	(9,513,757)	(11,329,901)

Net cash provided by operating activities 4 266,185 2,125,775 349,099

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,139,784)	(3,815,476)	(4,975,174)
Payments for construction of infrastructure	5(b)	(4,159,063)	(3,051,476)	(4,062,518)
Capital grants, subsidies and contributions		3,526,329	2,385,598	3,312,679
Proceeds from sale of property, plant and equipment	5(a)	82,500	124,091	339,500
Net cash (used in) investing activities		(1,690,018)	(4,357,263)	(5,385,513)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(410,391)	(544,318)	(544,318)
Proceeds from new borrowings	7(a)	0	0	1,203,545
Net cash provided by (used in) financing activities		(410,391)	(544,318)	659,227

Net (decrease) in cash held (1,834,224) (2,775,806) (4,377,187)

Cash at beginning of year 5,336,746 8,112,552 8,001,589

Cash and cash equivalents at the end of the year 4 **3,502,522** **5,336,746** **3,624,402**

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

SHIRE OF COSSERIA
CS03 06/24
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

Attachment 1

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 6,983,540	\$ 6,713,379	\$ 6,679,953
Rates excluding general rates	2(a)	515,834	481,559	481,303
Grants, subsidies and contributions		2,177,393	2,023,121	2,412,330
Fees and charges	14	1,783,917	1,754,305	1,607,459
Interest revenue	9(a)	307,555	321,353	178,690
Other revenue		227,430	353,601	319,265
Profit on asset disposals	5	37,160	29,315	249,581
		12,032,829	11,676,633	11,928,581

Expenditure from operating activities

Employee costs		(5,483,561)	(4,845,258)	(5,173,753)
Materials and contracts		(5,140,651)	(3,437,646)	(4,991,232)
Utility charges		(211,333)	(222,702)	(254,364)
Depreciation	6	(5,381,233)	(4,863,524)	(4,470,134)
Finance costs	9(c)	(213,518)	(226,881)	(226,910)
Insurance		(259,647)	(257,687)	(249,171)
Other expenditure		(420,774)	(371,682)	(434,471)
Loss on asset disposals	5	0	(1,636)	(10,873)
		(17,110,717)	(14,227,016)	(15,810,908)

Non cash amounts excluded from operating activities

	3(c)	5,344,073	4,835,845	4,231,426
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Amount attributable to operating activities

		266,185	2,285,462	349,099
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,526,329	2,303,993	3,312,679
Proceeds from disposal of assets	5	82,500	124,091	339,500
		3,608,829	2,428,084	3,652,179

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,139,784)	(3,815,476)	(4,975,174)
Payments for construction of infrastructure	5(b)	(4,159,063)	(3,051,476)	(4,062,518)
		(5,298,847)	(6,866,952)	(9,037,692)

Amount attributable to investing activities

		(1,690,018)	(4,438,868)	(5,385,513)
--	--	--------------------	--------------------	--------------------

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	0	1,203,545
Transfers from reserve accounts	8(a)	913	682,797	0
		913	682,797	1,203,545

Outflows from financing activities

Repayment of borrowings	7(a)	(410,391)	(544,318)	(544,318)
Transfers to reserve accounts	8(a)	(148,865)	(165,442)	(35,000)
		(559,256)	(709,760)	(579,318)

Amount attributable to financing activities

		(558,343)	(26,963)	624,227
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	1,982,176	4,162,545	4,412,187
Amount attributable to operating activities		266,185	2,285,462	349,099
Amount attributable to investing activities		(1,690,018)	(4,438,868)	(5,385,513)
Amount attributable to financing activities		(558,343)	(26,963)	624,227
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,982,176	0

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

CS03-06/24
SUPRECHITTING
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET

Attachment 1

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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

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

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV	Gross rental valuation	0.079079	1,825	51,636,302	4,083,347	50,000	4,133,347	3,905,505	3,893,112
UV	Unimproved valuation	0.005424	781	525,478,014	2,850,193		2,850,193	2,807,874	2,786,841
Total general rates			2,606	577,114,316	6,933,540	50,000	6,983,540	6,713,379	6,679,953
		Minimum							
		\$							
(j) Minimum payment									
GRV	Gross rental valuation	1,150	268	4,755,295	308,200		308,200	350,750	350,750
UV	Unimproved valuation	1,100	185	52,262,782	203,500		203,500	126,500	126,500
Total minimum payments			453	57,018,077	511,700	0	511,700	477,250	477,250
Total general rates and minimum payments			3,059	634,132,393	7,445,240	50,000	7,495,240	7,190,629	7,157,203
(k) Ex-gratia rates									
Ex-gratia rates					4,134		4,134	4,309	4,053
					7,449,374	50,000	7,499,374	7,194,938	7,161,256
Total rates					7,449,374	50,000	7,499,374	7,194,938	7,161,256

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	27/08/2024		2.5%	8.0%
Option three				
First instalment	27/08/2024	10	2.5%	8.0%
Second instalment	29/10/2024	10	2.5%	8.0%
Third instalment	2/01/2025	10	2.5%	8.0%
Fourth instalment	6/03/2025	10	2.5%	8.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	29,058	27,330	28,350
Instalment plan interest earned	27,190	15,909	27,190
Unpaid rates and service charge interest earned	43,500	28,870	43,500
Pensioner Deferred Interest	1,700	0	1,700
	101,448	72,109	100,740

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(c) Service Charges

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

(d) Early payment discounts

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(37,160)	(29,315)	(249,581)
5	0	1,636	10,873
6	5,381,233	4,863,524	4,470,134
	5,344,073	4,835,845	4,231,426

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

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 3,502,522	\$ 5,336,746	\$ 3,624,402
Total cash and cash equivalents		3,502,522	5,336,746	3,624,402
Held as				
- Unrestricted cash and cash equivalents		1,261,898	3,244,074	1,076,107
- Restricted cash and cash equivalents		2,240,624	2,092,672	2,548,295
	3(a)	3,502,522	5,336,746	3,624,402
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,240,624	2,092,672	2,548,295
		2,240,624	2,092,672	2,548,295
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,240,624	2,092,672	2,548,295
		2,240,624	2,092,672	2,548,295
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,551,559)	(246,390)	(569,648)
Depreciation	6	5,381,233	4,863,524	4,470,134
(Profit)/loss on sale of asset	5	(37,160)	(27,679)	(238,708)
(Increase)/decrease in receivables		0	(36,212)	
(Increase)/decrease in inventories		0	3,752	
Increase/(decrease) in payables		0	(155,653)	
Increase/(decrease) in contract liabilities		0	110,031	
Capital grants, subsidies and contributions		(3,526,329)	(2,385,598)	(3,312,679)
Net cash from operating activities		266,185	2,125,775	349,099

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget						
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Land - freehold land	280,000												240,000				
Buildings - non-specialised													2,519,774				
Buildings - specialised	333,784						3,359,710										
Plant and equipment	526,000		-45,340	82,500	37,160		455,766	(96,413)	124,091	29,315	(1,636)		2,215,400	(100,792)	339,500	249,581	(10,873)
Total	1,139,784	0	(45,340)	82,500	37,160	0	3,815,476	0	(96,413)	124,091	29,315	(1,636)	4,975,174	(100,792)	339,500	249,581	(10,873)
(b) Infrastructure																	
Infrastructure - roads	3,326,315						2,127,140						2,470,823				
Infrastructure - footpaths							9,886						30,000				
Infrastructure - parks and ovals	145,000						398,948						856,312				
Other infrastructure - other	687,748						515,502						705,383				
Total	4,159,063	0	0	0	0	0	3,051,476	0	0	0	0	0	4,062,518	0	0	0	0
Total	5,298,847	0	(45,340)	82,500	37,160	0	6,866,952	0	(96,413)	124,091	29,315	(1,636)	9,037,692	(100,792)	339,500	249,581	(10,873)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - bridges and culverts
Other infrastructure - other

By Program

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	13,736	13,736	13,736
Buildings - specialised	485,854	465,854	459,385
Plant and equipment	461,284	405,284	368,349
Infrastructure - roads	2,854,271	2,471,562	2,635,841
Infrastructure - footpaths	19,612	19,612	26,460
Infrastructure - drainage	792,924	792,924	359,686
Infrastructure - parks and ovals	298,488	289,488	243,015
Other infrastructure - bridges and culverts	297,574	297,574	283,712
Other infrastructure - other	157,490	107,490	79,950
	5,381,233	4,863,524	4,470,134
Law, order, public safety	301,964	251,035	160,525
Health	113,206	102,163	111,414
Education and welfare	12,459	10,617	3,003
Housing	52,448	46,679	50,415
Community amenities	35,235	31,010	23,105
Recreation and culture	571,168	519,095	510,626
Transport	3,970,298	3,613,920	3,296,799
Economic services	38,982	35,485	43,079
Other property and services	285,473	253,520	271,168
	5,381,233	4,863,524	4,470,134

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Computer Equipment	3 years
Plant and equipment - Heavy	5 to 15 years
Plant and equipment - Light	0 to 10 years
Infrastructure - roads	
Clearing and earthworks construction/road base	not depreciated
Original surfacing and non major re-surfacing	50 years
bituminous seals	20 years
asphalt seals	25 years
Gravel Roads	
Clearing and earthworks construction/road base	not depreciated
Infrastructure - footpaths	50 years
slab	40 years
asphalt	10 years
Infrastructure - drainage	75 - 100 years
Sewerage piping	100 years
Infrastructure - parks and ovals	50 years
Other infrastructure - other	20 years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25	2024/25	Budget	2024/25	Actual Principal 1 July 2023	2023/24	2023/24	Actual	2023/24	Budget Principal 1 July 2023	2023/24	2023/24	Budget	2023/24	2023/24	Budget	2023/24	
					Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments		Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments				
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Loan 80 Admin Server/IT Upgrade	80	WATC	2.7%	0			0					0	29	1			0	1			0	0
Loan 79 Multi Purpose Health Centre	79	WATC	4.4%	380,443		(35,279)	345,164	(16,392)	414,216		(33,773)	380,443	(17,898)	414,216		(33,773)	380,443		(17,898)	380,443	(17,898)	
Loan 89 Muehea Complex Upgrade	89	WATC	2.4%	1,649,565		(79,881)	1,569,684	(38,505)	1,727,591		(78,026)	1,649,565	(40,360)	1,765,921		(78,026)	1,687,895		(40,360)	1,687,895	(40,360)	
Loan 90 Mountain Bike Park - New	90	WATC	0.6%	97,484		(97,484)	0	(408)	194,426		(96,942)	97,484	(949)	242,696		(96,942)	145,754		(949)	145,754	(949)	
Loan 91 Mountain Bike Park Caravan Park	91	WATC	4.3%	0			0					0		0	1,203,545		1,203,545			1,203,545		
Loan 92 Muehea Complex Upgrade Extension - New	92	WATC	4.6%	3,144,527		(110,914)	3,033,613	(143,297)	3,250,513		(105,986)	3,144,527	(148,225)	3,250,513		(105,986)	3,144,527		(148,225)	3,144,527	(148,225)	
Loan 79 Grader	79	WATC	4.4%	177,391		(16,450)	160,941	(7,643)	193,139		(15,748)	177,391	(8,346)	193,139		(15,748)	177,391		(8,346)	177,391	(8,346)	
Loan 82 Land - Lot 168 Binda Place	82	WATC	3.1%	255,954		(70,383)	185,571	(7,273)	324,239		(68,285)	255,954	(9,372)	324,239		(68,285)	255,954		(9,372)	255,954	(9,372)	
Loan 83 Lifestyle Village	83	WATC	1.6%	0		0	0	0	134,202		(134,202)	0	(1,623)	200,501		(134,202)	66,299		(1,623)	66,299	(1,623)	
Loan 86 Admin Telephone/Audio System	86	WATC	1.6%	0		0	0	0	11,356		(11,356)	0	(137)	16,966		(11,356)	5,610		(137)	5,610	(137)	
				5,705,364		0	(410,391)	5,294,973	(213,518)	6,249,682		0	(544,318)	5,705,364		(226,881)	6,408,192		1,203,545	(544,318)	7,067,419	(226,910)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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

7. BORROWINGS

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	10,174	10,174	(14,826)
Total amount of credit unused	185,174	185,174	160,174
Loan facilities			
Loan facilities in use at balance date	5,294,973	5,705,364	7,067,419

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
			\$	\$	\$
Bendigo & Adelaide Bank Short Term Liqui		2,010	150,000	0	150,000
			150,000	0	150,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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.

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget				
	Opening Balance	Transfer to	Transfer (from)	Change of Purpose	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$		\$	\$	\$		\$	\$	\$		\$
Restricted by council													
(a) Employee entitlement reserve	271,634	14,940			286,574	282,515	14,119	(25,000)	271,634	272,535			272,535
(b) Plant replacement reserve	220,139	12,108			232,247	400,141	19,998	(200,000)	220,139	386,005			386,005
(c) Waste water treatment reserve	103,614	5,699			109,313	98,682	4,932		103,614	95,196			95,196
(d) Public amenities & buildings reserve	645,917	17,925			663,842	746,366	37,348	(137,797)	645,917	720,000			720,000
(e) Community hoursing reserve	81,449			(77,572)	3,877	77,572	3,877		81,449	74,832			74,832
(f) Seniors housing reserve	21,482			(20,459)	1,023	20,459	1,023		21,482	19,737			19,737
(g) Public open space reserve	87,570	4,816			92,386	83,403	4,167		87,570	80,457			80,457
(h) Recreation development reserve	90,548	22,580			113,128	391,007	19,541	(320,000)	90,548	377,195			377,195
(i) Waste management reserve	527,308	64,002			591,310	468,875	58,433		527,308	418,548	35,000		453,548
(j) Contributions to roadworks reserve	42,098	2,315			44,413	40,094	2,004		42,098	38,678			38,678
(k) Economic recovery stimulus reserve	913		(913)		0	913			913	30,112			30,112
(l) Housing Reserve	0	4,480		98,031	102,511	0			0				0
	2,092,672	148,865	(913)	0	2,240,624	2,610,027	165,442	(682,797)	2,092,672	2,513,295	35,000	0	2,548,295

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee entitlement reserve	Ongoing	to be used to fund employee accumulated annual, sick, long service leave and employee gratuities
(b) Plant replacement reserve	Ongoing	to be used to fund plant purchases, trades or major overhauls
(c) Waste water treatment reserve	Ongoing	to be used to fund the development of a Waste Water Management System for the Shire
(d) Public amenities & buildings reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of public amenities
(e) Community hoursing reserve	Change of Purpose	to be used to fund repairs, improvements, extensions or construction of community units
(f) Seniors housing reserve	Change of Purpose	to be used to fund repairs, improvements, extensions or construction of seniors units
(g) Public open space reserve	Ongoing	to be used to fund public open spaced developments in accordance with developer precincts
(h) Recreation development reserve	Ongoing	to be used to fund the development or acquisition of recreation land or facilities
(i) Waste management reserve	Ongoing	to be used to fund the replacement landfill sites and rehabilitation of existing landfill sites
(j) Contributions to roadworks reserve	Ongoing	to be used for the maintenance of Mooliabeenie Road
(k) Economic recovery stimulus reserve	30/06/2023	to be used for projects for the community to assist in recovery post COVID19
(l) Housing Reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of shire owned dwellings

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	233,865	275,737	106,700
Late payment of fees and charges *	1,300	837	1,300
Other interest revenue	72,390	44,779	70,690
	<u>307,555</u>	<u>321,353</u>	<u>178,690</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	35,760	29,090	33,000
Other services	3,000	3,000	7,000
	<u>38,760</u>	<u>32,090</u>	<u>40,000</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	213,518	226,881	226,910
	<u>213,518</u>	<u>226,881</u>	<u>226,910</u>

(d) Write offs

General rate	0	0	27,000
	<u>0</u>	<u>0</u>	<u>27,000</u>

(e) Low Value lease expenses

Office equipment	5,600	5,340	36,901
	<u>5,600</u>	<u>5,340</u>	<u>36,901</u>

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

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member Cr Aaron King			
President's allowance	15,646	15,265	15,265
Meeting attendance fees	23,590	19,835	19,835
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	1,748	2,857
	40,664	40,028	41,137
Elected member Cr Mary Angus			
Deputy President's allowance	3,911	3,816	3,816
Meeting attendance fees	16,406	12,826	12,826
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	276	2,857
	21,745	20,098	22,679
Elected member Cr Kylie Hughes			
Meeting attendance fees	16,406	12,826	12,826
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	396	2,857
	17,834	16,402	18,863
Elected member Cr Carmel Ross			
Meeting attendance fees	16,406	12,826	12,826
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	0	2,857
	17,834	16,006	18,863
Elected member Cr John Curtis			
Meeting attendance fees	16,406	12,826	12,826
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	0	2,857
	17,834	16,006	18,863
Elected member Cr Mark Campbell			
Meeting attendance fees	16,406	12,826	12,826
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	1,217	2,857
	17,834	17,223	18,863
Elected member Cr David Dewar			
Meeting attendance fees	16,406	12,826	12,826
ICT expenses		3,180	3,180
Travel and accommodation expenses	1,428	1,456	2,857
	17,834	17,462	18,863
Total Elected Member Remuneration	151,579	143,225	158,131
President's allowance	15,646	15,265	15,265
Deputy President's allowance	3,911	3,816	3,816
Meeting attendance fees	122,026	96,791	96,791
ICT expenses	0	22,260	22,260
Travel and accommodation expenses	9,996	5,093	19,999
	151,579	143,225	158,131

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

11. MAJOR LAND TRANSACTIONS

The Shire does not have any Major land transaction for the 24/25 year.

(a) Current year transactions	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Operating revenue				
Muchea Complex Contribution		0	75,000	50,000
Muchea Complex Grant		0	250,000	279,370
Mountain Bike Park Trails Contribution		0	59,424	
Capital revenue				
Mountain Bike Park Loan		0	0	1,203,545
Capital expenditure				
Mountain Bike Park Caravan Park	5(a)	0	0	(1,203,545)
Muchea Complex Redevelopment		0	(3,078,521)	(833,372)
		0	(2,694,097)	(504,002)

(b) Expected future cash flows

	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Muchea Complex Redevelopment	(98,730)	(101,567)	(104,830)	(108,239)	(111,804)	(525,170)
	(98,730)	(101,567)	(104,830)	(108,239)	(111,804)	(525,170)
Cash Inflows						
Muchea Complex Redevelopment	215	221	226	232	238	1,132
	215	221	226	232	238	1,132
Net cash flows	(98,515)	(101,346)	(104,604)	(108,007)	(111,566)	(524,038)

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

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Visitor centre stock	Single point in time	In full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on goods

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

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of Council and the administrative support available to Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance and contributions to medical health and community health centre.

Education and welfare

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

Senior citizens programs, youth services and events.

Housing

To provide and maintain staff, community and seniors housing.

Provision and maintenance of staff, community and seniors housing.

Community amenities

To provide services required by the community.

Waste collection services, operation of waste landfill sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of the town planning scheme, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, the library and various parks, reserves and other recreation activities and cultural pursuits.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and verge maintenance.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Provision of rural services including weed control, community bus operations, economic and community development programs and building control.

Other property and services

To monitor and control Council's overhead operating accounts.

Private works, plant repair and operation costs and engineering operation costs.

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

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	513	301	500
General purpose funding	66,740	72,948	63,795
Law, order, public safety	40,203	46,013	42,600
Health	51,490	49,648	48,034
Education and welfare	5,045	3,045	3,653
Housing	137,725	156,975	134,574
Community amenities	1,239,843	1,094,649	1,089,120
Recreation and culture	12,242	11,954	11,956
Transport	0	94,713	0
Economic services	229,103	224,059	206,215
Other property and services	1,013	0	7,012
	1,783,917	1,754,305	1,607,459

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

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
SCHEDULE 3 - GENERAL PURPOSE FUNDING				
RATES				
Instalment Charges				
Administration Fee - per Instalment Notice	3030121	10.00	N	S
Interest on Instalments Plan	3030145	2.5%	N	S
Interest Charges				
Interest Overdue Rates - Over 35 Days	3040245	8.0%	N	S
Interest Overdue Sundry Debtors - Over 35 Days	3040245	10.0%	N	S
Rating Charges				
Rating Information Statement and Reprints – per Assessment per rating year	3030121	29.00	N	C
Labour Per Hour - Documentation Services including Verification	3030121	43.50	N	C
Property Title Search	3030121	31.30	N	C
Property File Search	3030121	42.50	N	C
Rate Book Complete Owners Listing	3040220	121.00	Y	C
Settlement Enquiry – Rates Enquiry Only	3030121	55.35	Y	C
Settlement Enquiry – Including Order and Requisitions	3030121	148.50	Y	C
Other Information Listings	3040220	70.50	Y	C
Caveat Lodgement Fee	3030121	At Cost	N	C
Caveat Withdrawal Fee	3030121	At Cost	N	C
Notice of Discontinuance	3030121	At Cost	N	C
Legal Fees	3030121	At Cost	N	C
Rates – Alternative Payment Arrangements				
Alternate Payment Arrangements	3030123	85.00	N	C
SCHEDULE 4 - GOVERNANCE				
ADMINISTRATION				
Freedom of Information				
Application - Section 12(1)(e) Freedom of Information Act	3040220	30.00	N	S
Delivery, Packaging, and Postal	3040220	At Cost	N	S
Photocopying - as per FOI Regulations	3040220	0.20	N	S
Staff Labour - per Hour or Pro-Rata Time	3040220	30.00	N	S
Staff Time dealing with Application	3040220	30.00	N	S
Supervision of Document Access	3040220	30.00	N	S
Transcribing Information	3040220	30.00	N	S
Laminating				
A4 per Sheet	3040220	4.50	Y	C
A3 per Sheet	3040220	5.50	Y	C
Photocopying				
A4 Black & White per page (30+ pages)	3110520	0.20	Y	C
A4 Colour per page (30+ pages)	3110520	0.50	Y	C
A3 Black & White per page (30+ pages)	3110520	0.40	Y	C
A3 Colour per page (30+ pages)	3110520	0.80	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Printing				
A1 (Black & White General Printing, Plans, Maps or Posters)	3040220	13.50	Y	C
A3 or A4 (Black & White General Printing, Plans, Maps or Posters)	3040220	1.00	Y	C
A1 (Colour General Printing, Plans, Maps or Posters)	3040220	13.50	Y	C
A3 & A4 (Colour General Printing, Plans, Maps or Posters)	3040220	2.50	Y	C
<i>Not for Profit Community Groups receive an allowance of \$200 pa and then charged at a 50% Concession rate Bush Fire Brigades 100% Concession</i>				
Special Series Number Plates				
Special Series Number Plates - Donated to Local Emergency Service Groups	3130235	69.50	Y	C
SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY				
RANGER SERVICES				
Administration				
Annual Lease				
Bindoon Fire Station	3050500	1.00	Y	C
Lower Chittering Fire Station	3050500	1.00	Y	C
Muchea Fire Station	3050500	1.00	Y	C
Upper Chittering Fire Station	3050500	1.00	Y	C
Repeater - Per Unit	3050500	263.00	Y	C
Callouts				
Ranger Hourly Rate	3050223	83.00	Y	C
Emergency Services Charges				
Call out to Illegal Burn - \$250 + vehicle & Equipment Costs	3050740	At Cost	Y	C
Deliberate False Alarm - \$250 + vehicle & Equipment costs & infringements	3050740	At Cost	Y	C
Direct Brigade Alarm - False Alarm	3050740	At Cost	Y	C
Reconnaissance Vehicles - per hour or part there of	3050740	69.50	Y	C
Light Tanker Equivalent - per hour or part there of	3050740	104.50	Y	C
1.4 Equivalent - per hour or part there of	3050740	208.00	Y	C
2.4 Equivalent - per hour or part there of	3050740	208.00	Y	C
3.4 Equivalent - per hour or part there of	3050740	208.00	Y	C
Bulk Water Tanker At Cost + 5% Admin fee	3050740	At Cost + 5%	Y	C
Specialist Equipment Vehicle Equivalent At Cost + 5% Admin fee	3050740	At Cost + 5%	Y	C
Pumper Vehicles Equivalent At Cost + 5% Admin fee	3050740	At Cost + 5%	Y	C
Air Support Equipment - At cost & 5% Administration	3050740	At Cost + 5%	Y	C
Earth Moving & General Equipment - At cost & 5% Administration Fee	3050740	At Cost + 5%	Y	C
Any Other Equipment, Personnel or Items - At cost & 5% Admin Fee	3050740	At Cost + 5%	Y	C
Fire Prevention				
Fire Breaks - at Cost	3050120	At Cost	Y	C
Hazard Burns - at Cost	3050120	At Cost	Y	C
Hazard Reduction - at Cost	3050120	At Cost	Y	C
Organisation & Inspection of Private Works by Ranger	3050120	143.50	Y	C
Water - Minimum Charge	3050121	10.50	N	C
Water - per 1,000 Litres	3050121	2.50	N	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Regional Ranger Services				
Labour per Hour Inclusive of Travel	3050223	83.00	Y	C
Vehicle Travel per km	3050223	0.91	Y	C
Animal Control				
Euthanasia Fee (performed by Vet) (fee charged where owner can be traced or if requested by owner)				
Dog & Cat	3050235	At Cost	Y	C
Dog Registration				
Registration one year - Unsterilised	3050221	50.00	N	S
Registration one year - Unsterilised - Owned by pensioner	3050221	25.00	N	S
Registration one year - Sterilised	3050221	20.00	N	S
Registration one year - Sterilised - Owned by pensioner	3050221	10.00	N	S
Registration three years - Sterilised	3050221	42.50	N	S
Registration three years - Sterilised - Owned by pensioner	3050221	21.25	N	S
Registration three years - Unsterilised	3050221	120.00	N	S
Registrations three years - Unsterilised - Owned by pensioner	3050221	60.00	N	S
Registration lifetime - Unsterilised	3050221	250.00	N	S
Registration lifetime - Unsterilised - Owned by pensioner	3050221	125.00	N	S
Registration lifetime - Sterilised	3050221	100.00	N	S
Registration lifetime - Sterilised - Owned by pensioner	3050221	50.00	N	S
Registration of a working dog is 25% of prescribed fee	3050221		N	S
More Than 2 Less Than 7 Dogs - Dog Act S 26 (3)	3050221	125.00	N	C
Dogs - Seizure & Impounding				
Seizure and Impounding of a Dog	3050220	151.00	Y	C
Daily Pound Fee	3050220	35.50	Y	C
Return of a dog impounded outside normal hours	3050220	75.00	Y	C
Seizure and return of dog without impounding	3050220	75.00	Y	C
Cat Registration				
Registration One Year	3050221	20.00	N	S
Registration one year - Owned by pensioner	3050221	10.00	N	S
Registration Three Years	3050221	42.50	N	S
Registration three years - owned by pensioner	3050221	21.25	N	S
Registration - lifetime	3050221	100.00	N	S
Registration - lifetime - owned by pensioner	3050221	50.00	N	S
Application to breed cats (per breeding cat)	3050221	100.00	N	S
More Than 2 Cats - Cat Act S32 (f)	3050221	125.00	N	C
Cats - Seizure & Impounding				
Seizure and Impounding of a Cat	3050220	151.00	Y	C
Maintenance of Cat in Pound (pay per day or part thereof) – Sustenance	3050220	35.50	Y	C
Return of a cat impounded outside normal hours	3050220	75.00	Y	C
Seizure and return of cat without impounding	3050220	75.00	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Impounding Fees				
<u>Rangers fees</u>				
1. Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head				
If impounded after 6.00am and before 6.00pm	3050220	44.50	Y	C
If impounded after 6.00pm and before 6.00am	3050220	94.50	Y	C
2. Wethers, ewes, lambs, goats per head				
If impounded after 6.00am and before 6.00pm	3050220	19.50	Y	C
If impounded after 6.00pm and before 6.00am	3050220	37.50	Y	C
<u>Poundage Fees for Cattle - every 24 hours or part thereof</u>				
Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, alpacas, llamas and deer per head	3050220	10.00	Y	C
<u>Charges for sustenance of cattle impounded - per day</u>				
Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, alpacas, llamas and deer per head	3050220	10.00	Y	C
Kennels				
Licence to Keep an Approved Kennel	3050221	226.50	N	C
Renewal of a Licence to Keep an Approved Kennel	3050221	50.00	N	C
Bulk Licence of Dogs in an Approved Kennel	3050221	125.00	N	C
Other Law Order & Public Safety				
Abandoned Vehicles				
Towing Charge - at Cost	3050301	At Cost	Y	C
Storage of impounded vehicle (per month or part thereof)	3050301	71.50	Y	C
Administrative Maintenance - per Vehicle	3050301	28.00	Y	C
Registered Road Verges				
Application for Registered Road Verge	3120201	0.00	Y	C
Replacement Registered Road Verge Sign (each)	3120201	81.50	Y	C
Rural Numbering				
Rural Numbering - per Sign	3050320	50.00	Y	C
SCHEDULE 9 - HOUSING				
Community Housing				
Unit 1, 8 Edmonds Place - per Week*	BIF221		N	S
Unit 2, 8 Edmonds Place - per Week*	BIF222		N	S
Unit 3, 8 Edmonds Place - per Week*	BIF223		N	S
Unit 4, 8 Edmonds Place - per Week*	BIF224		N	S
Unit 5, 8 Edmonds Place - per Week*	BIF225		N	S
Unit 6, 8 Edmonds Place - per Week*	BIF226		N	S
		*25% of Tenants Eligible Income or Market Value		

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Council Staff Housing (As per Policy S6) (Only applicable to Shire employees otherwise rent is charged at market value)				
Unit 1, 6194 Great Northern Highway - per Week*	BIF201	278.50	T	C
Unit 2, 6194 Great Northern Highway - per Week*	BIF202	278.50	T	C
Unit 3, 6194 Great Northern Highway - per Week*	BIF203	278.50	T	C
Unit 4, 6194 Great Northern Highway - per Week*	BIF204	278.50	T	C
<i>*or as per Contract of Employment</i>				
Seniors Housing				
Unit 1, 11 Edmonds Place - per Week*	BIF231		T	S
Unit 2, 11 Edmonds Place - per Week*	BIF232		T	S
Unit 3, 11 Edmonds Place - per Week*	BIF233		T	S
Unit 4, 11 Edmonds Place - per Week*	BIF234	*25% of Tenants Eligible Income or Market Value	T	S
Unit 5, 11 Edmonds Place - per Week*	BIF235		T	S
Unit 6, 11 Edmonds Place - per Week*	BIF236		T	S
Unit 7, 11 Edmonds Place - per Week*	BIF237		T	S
Unit 8, 11 Edmonds Place - per Week*	BIF238		T	S
Tenancy Management				
Community Housing	3090220	8.50%	T	C
Seniors Housing	3090420	8.50%	T	C
Pet Bond				
A bond for EACH pet equivalent to one (1) week's rent is applicable for pets in Community and Seniors Housing Units.	9090131	At Cost	N	C
SCHEDULE 10 - COMMUNITY AMENITIES				
CEMETERY FEES				
On application to hold a funeral, the following fees shall be payable in advance				
Grant of Right of Burial				
Right of Burial - 25 years	3100720	306.00	N	C
Right of Burial - Renewal	3100720	60.50	N	C
Right of Burial - Copy	3100720	60.50	N	C
Right of Burial - Transfer	3100720	60.50	N	C
Land for Graves				
Land for grave 2.4 x 1.2m	3100723	64.50	Y	C
Land for grave 2.4 x 2.4m	3100723	127.50	Y	C
Opening and Exhumation Fees				
Exhumation After Re-Opening	3100723	At Cost	Y	C
Re-Interment After Exhumation	3100723	At Cost	Y	C
Re-Open Any Grave	3100723	At Cost	Y	C
Burial Fees (Interment)				
Adult (2.4 x 1.2m)	3100723	2,327.00	Y	C
Child (Under 13)	3100723	2,327.00	Y	C
Stillborn Burial (Without Memorial Service) FOC	3100723		Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Service Fees				
Interment Not in Usual Working Hours (Mon-Fri)	3100723	673.00	Y	C
Interment of Ashes				
Attendance of Placement of Ashes	3100721	98.00	Y	C
Double Niche	3100721	415.50	Y	C
Double Niche - Pre Need Purchase	3100721	183.50	Y	C
Double Niche - Re Open	3100721	183.50	Y	C
Ground Niche - Ground Niche	3100721	183.50	Y	C
Placement of Ashes in Family Grave (300mm Depth)	3100721	183.50	Y	C
Single Niche	3100721	306.00	Y	C
Single Niche - Pre Need Purchase	3100721	183.50	Y	C
Funeral Directors				
Single Funeral Permit	3100723	69.50	Y	C
Monumental Works				
Removal and Major Addition to any Monument	3100722	125.00	Y	C
Monument Application	3100722	55.50	Y	C
Administration Fees				
Plaques - At cost (Plus Staff Time to Erect)	3100723	At Cost	Y	C
Cemeteries Local Law 2003 - Modified Penalties (First Schedule)				
Excessive speed	3100723	53.00	N	S
Unauthorised driving vehicles	3100723	53.00	N	S
Placing/removing rubbish	3100723	53.00	N	S
Uncompleted works untidy	3100723	53.00	N	S
Animal at large	3100723	53.00	N	S
Dumping of rubbish	3100723	53.00	N	S
Unauthorised advert/trade	3100723	53.00	N	S
Disobey sign/lawful direction	3100723	53.00	N	S
All other offences not specified	3100723	528.00	N	S
All other offences - daily	3100723	21.00	N	S
SCHEDULES 7 & 10 - DEVELOPMENT SERVICES				
BUILDING SERVICES				
Administration				
Monthly Building Statistics - per Month	3130323	8.00	Y	C
Monthly Building Statistics - Annual	3130323	86.00	Y	C
Private Works Requests	3130323	132.50	Y	C
Research above Normal Service	3130323	132.50	Y	C
Building Construction Industry				
Levy when Construction Exceeds \$20,000			N	S
Building Licence Bonds				
Crossover Bond	9090134	1,645.00	N	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Footpaths	9090134	548.50	N	C
Building or other compliance				
Cert Const/Build/other	3130323	140.00	Y	C
Confirmation Planning per hr	3130323	140.00	Y	C
Building Surveyor Hourly Rate	3130322	140.00	Y	C
Building Surveyor Travel/ km	3130322	1.00	Y	C
Application for building permits, demolition permits				
Certified application for a building permit (s.16(1)) -	3130320			
- for building work for a Class 1 or Class 10 building or incidental structure	3130320	As per fees set by the Building Commission	N	S
- for building work for a Class 2 to Class 9 building or incidental structure	3130320		N	S
Uncertified application for a building permit (s.16(1))	3130320		N	S
Application for a demolition permit (s.16(1))				
- for demolition work in respect of a Class 1 or Class 10 building or incidental structure	3130320	As per fees set by the Building Commission	N	S
- for demolition work in respect of a Class 2 to Class 9 building	3130320		N	S
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	3130320	As per fees set by Building Commission	N	S
Application for occupancy permits, building approval certificates				
Application for an occupancy permit for a completed building (s.46)	3130320		N	S
Application for a temporary occupancy permit for an incomplete building (s.47)	3130320		N	S
Application for modification of an occupancy permit for additional use of a building on a temporary basis				
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)				
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	3130320		N	S
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))	3130320	As per fees set by the Building Commission	N	S
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	3130320		N	S
Application to replace an occupancy permit for an existing building (s.52(1))	3130320		N	S
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	3130320		N	S
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	3130320		N	S
Application as defined in regulation 31 (for each building standard in respect of which declaration is sought)	3130320		N	S
Building Service Levy (Building Commission Fee)				
Over \$45,000 (inc GST)				
- Building Permit	3130320		N	S
- Demolition Permit	3130320		N	S
- Occupancy Permit for approved building work	3130320	As per fees set	N	S

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
- Building Approval Certificate for approved building work	3130320	by the Building Commission	N	S
- Occupancy Permit for Unauthorised Building Work	3130320		N	S
- Building Approval Certificate for Unauthorised Building Work	3130320		N	S
Under \$45,000 (inc GST)				
- Building Permit	3130320	As per fees set by the Building Commission	N	S
- Demolition Permit	3130320		N	S
- Occupancy Permit for approved building work	3130320		N	S
- Building Approval Certificate for approved building work	3130320		N	S
- Occupancy Permit for Unauthorised Building Work	3130320		N	S
- Building Approval Certificate for Unauthorised Building Work	3130320		N	S
<i>(Note: The above fees may be subject to amendments from time to time as approved by the Building Commission. If amended the new gazetted fees will apply).</i>				
Request for Certificate of Construction Compliance, Building Compliance, or other compliance (within Shire district) - per hour	3130323	131.50	Y	C
Regional Building Services				
Labour per Hour Inclusive of Travel	3130322	138.50	Y	C
Vehicle Travel per km	3130322	1.00	Y	C
Relocatable Buildings				
Inspection Fee - Non Refundable	3130320	257.00	N	S
Building Bond - (No Interest Payable)	3130320	11,973.00	N	C
Swimming Pool Inspections				
Inspection Fee (Every Four Years)(annual fee \$15.38)	3130321	fee set by the Building Commission	N	S
Request for Initial Pool Inspection (outside of legislative program)	3130321	73.50	N	C
Pool Inspection (re-inspect)	3130321	73.50	N	C
ENVIRONMENTAL HEALTH				
Administration				
Private Water Sampling plus lab costs* (Customer request)	3070420	305.00	Y	C
Private Works Requests	3070420	143.50	Y	C
Public Building Certificate of Approval	3070421	220.50	N	C
Reissue of Certified Copies of Licence or Registration	3070421	14.50	N	C
Research above Normal Service	3070420	131.50	Y	C
Sampling Non-scheme Water (commercial premises)* (Customer request)	3070421	290.00	N	C
Sampling Fauna and Flora for studying purposes Local Law 2023 Part 12	3070420	100.00	Y	C
Application & Licence				
Stall Holders				
(Non Food) Roadside Traders - Single Day Permit	3070421	21.50	N	C
(Non Food) Roadside Traders - Month Long Permit	3070421	54.50	N	C
(Non Food) Roadside Traders - Year Long Permit	3070421	163.00	N	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Temporary Food Permit - Year Long Permit	3070421	0.00	N	C
Traders/Outdoor Eating Facilities - Single Day Permit (i.e. Food Trucks)	3070421	11.00	N	C
Traders/Outdoor Eating Facilities - Year Long Permit - Based within Shire of Chittering	3070421	43.50	N	C
Traders/Outdoor Eating Facilities - Year Long Permit - Based outside Shire of Chittering	3070421	87.00	N	C
<i>(Community Events No Charge for Public Thoroughfare, Temporary Food & Traders/Outdoor Eating Facilities Permits)</i>	3070421	0.00	N	C
Caravan Parks and Camping Grounds Act & Regulations				
Fees - as per Schedule 3 of above Regulations				
Grant or renewal of a licence (Reg 45) OR <i>The amount calculated by multiplying the following fees by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.</i>	3130222	200.00	N	S
- Long stay sites	3130222	6.00	N	S
- Short stay sites and sites in transit parks	3130222	6.00	N	S
- Camp site	3130222	3.00	N	S
- Overflow site	3130222	1.50	N	S
Additional fee for renewal after expiry - (Reg 53)	3130222	20.00	N	S
Temporary licence - (Reg 54)				
Pro rata amount of the fee payable under grant of a licence for the period of time for which the licence is to be in force with a minimum of \$100	3130222	Min \$100	N	S
Transfer of Licence	3130222	100.00	N	S
Certificates				
Gaming Act Certification Section 50 (1)	3100620	145.50	N	C
Liquor Act Certification Section 39	3100620	145.50	N	C
Food Business Condemnations				
Food Condemnation - First Hour	3070420	67.50	Y	C
Food Condemnation - Every Hour There After	3070420	39.50	Y	C
Food Business Inspections				
High Risk premises	3070421	342.00	N	C
Medium Risk premises	3070421	200.00	N	C
Low Risk premises	3070421	57.00	N	C
Exempt premises	3070421	0.00	N	C
Health (Public Building) Regulations 1992 - Reg 9				
Application for Public Building Approval - Max Fee allowable	3070421	871.00	N	S
Application to Vary Approval of Use for Public Buildings	3070421	220.00	N	S
Events Application - Community Group Profit Making Low Risk	3070420	0.00	Y	C
Events Application - Community Group Profit Making Medium Risk	3070420	54.50	Y	C
Events Application - Community Group Profit Making High/Extreme Risk	3070420	163.00	Y	C
Events Application - Low Risk	3070420		Y	C
Events Application - Medium Risk	3070420	108.50	Y	C
Events Application - High/Extreme Risk	3070420	326.00	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
<i>(Local Community Groups exempt from fee but not application process)</i>				
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974				
Application for the approval of an apparatus by Local Governments	3100321	As per fees set Under Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regs 2020	N	S
Issuing of a 'Permit to Use an Apparatus'	3100321		N	S
Report to Applicant - Preliminary Site Evaluation	3100321		N	S
Amendment to approval of an apparatus	3100321		N	S
Lodging Houses - Annual Licence - Health Act S344c				
Certified Copy Entry in Register of Lodging Houses Health Act S146 (3)	3070421	26.00	N	S
Annual Licence	3070421	180.00	N	S
Transfer of Licence	3070421	34.00	N	S
Aquatic Facilities				
Water sampling and testing	3070420	65.00	Y	C
Offensive Trades (Fees) Regulations 1976				
Licences - per Annum - 1/7 to 30/6				
Slaughterhouse	3070421	298.00	N	S
Poultry Processing Establishments	3070421	298.00	N	S
Poultry Farming	3070421	298.00	N	S
Any Other Offensive Trade Not Specified	3070421	298.00	N	S
Regional Health Services				
Labour per Hour Inclusive of Travel	3070422	120.50	Y	C
Vehicle Travel per km	3070422	0.91	Y	C
Skin penetration premises				
Registration of new establishment (unless planning approval is required)	3070420	174.00	Y	C
Annual surveillance	3070420	174.00	Y	C
Hair dressing premises				
Registration of new establishment (unless planning approval is required)	3070420	164.00	Y	C
Annual surveillance	3070420	164.00	Y	C
Small Goods				
Application for registration of premises to be used for producing manufactured smallgoods.	3070421	54.00	N	S
Renewal licence, as proprietor of a business producing manufactured smallgoods	3070421	54.00	N	S
Transfer of Licence	3070421	34.00	N	S
Temporary Accommodation				
Application for Temporary Accommodation	3070421	100.00	N	S
Application for Extension of Temporary Accommodation	3070421	100.00	N	S
Application for Department of Local Government for further 12 months	3070421	150.00	N	S

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Food Regulations				
Notification of Food Business	3070421	50.00	N	S
Registration of Food Business	3070421	140.00	N	S
TOWN PLANNING				
Advice or Certification				
Issue of Written Planning Advice	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	N	S
Issue of Zoning Certificate	3100620			
Reply to Property Settlement Questionnaire - per Assessment				
Building Envelopes				
Variation Application*	3100623	150.50	Y	C
* (Plus Advertising Costs if Required)				
Change of Use				
Application to Change use and, if the change of use or alteration, etc has commenced or been carried out, an additional penalty	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	N	S
Development Applications				
Determination of Application (other than for an Extractive Industry)				
Where the Estimated Cost of the Development is -				
1) \$0 to \$5,000 - R-Code variation, Sign Application, Minor Plan Amendments	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	N	S
2) Not More Than \$50,000	3100620		N	S
3) More than \$50,000 but less than \$500,000*	3100620		N	S
4) More than \$500,000 but less than \$2.5m*	3100620		N	S
5) More than \$2.5m but less than \$5m*	3100620		N	S
6) More than \$5m but less than \$21.5m*	3100620		N	S
7) More than \$21.5m*	3100620		N	S
* (Plus Advertising Costs if Required)	3100623	At Cost	Y	C
Scheme Amendments/Structure Plans				
On lodgement of application (Based on \$3,300 fee for initiation and report to Council, subsequent estimated fees are calculated in accordance with part 7 - "Local Government Planning Charges" of the Planning and Development Regulations 2009)	3100620	N/A	N	S
Note: Any fees not expended (except for the \$3,300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.				
Modifications*				
* (Plus Advertising Costs if Required)	3100620	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
Extractive Industry Determination Application				
Application for an Extractive Industry	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	N	S
and, if the development has commenced or been carried out, an additional penalty	3100620		N	S

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Extractive Industries Licence				
Initial Licence / Service Fee Payable on Application (Non Refundable)	3100620	2,200.00	N	S
Where the Overall area of Excavation is greater than 5ha - per annum	3100620	660.00	N	S
Where the Overall area of Excavation is less than 5ha - per annum	3100620	330.00	N	S
Extractive Industry Licence Transfer	3100620	205.00	N	C
Renewal of Extractive Industry Licence	3100620	300.00	N	C
Extractive Industries Bond				
Rehabilitation - Sand, Gravel or Other (per hectare)	9090155	19,283.50	N	C
Road Maintenance Contribution (a per WALGA User Guide calculations)	9090155	As per WALGA Guide	N	C
Home Business				
Initial Application*	3100620	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
and, if the home business has commenced, an additional penalty	3100620	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
Regional Planning Services				
Labour per Hour Inclusive of Travel	3100621	124.50	Y	C
Vehicle Travel per km	3100621	0.91	Y	C
Subdivision/Strata Clearance				
1) Not More Than 5 Lots - per Lot	3100620	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
2) More Than 5 Lots but Less Than 195 Lots	3100620	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
3) More Than 195 Lots	3100620	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
Wayside Stalls				
Application Fee	3100620	0.00	N	S
Planning Report to Council (outside of Development Application)	3100623	205.00	Y	C
Section 40 Certificate - Liquor Control Act 1988	3100623	50.00	Y	C
SCHEDULE 11 - RECREATION AND CULTURE				
RECREATION AND CULTURE SERVICES				
Cleaning and Other Charges – Reserves, Recreation Grounds & Halls				
Contract Clean Hall Hire - Minimum 2 hours	3110121	120.00	Y	C
<i>(Note: Additional charges may also be applicable for public events for all Shire Halls & Oval venues- see Environmental Health)</i>				
Muchea Recreation Centre				
Hire cost per hour - casual users	3110121	50.00	Y	C
Hire Cost maximum daily - casual users	3110121	250.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	550.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	250.00	N	C
Bond - Key (Minimum Charge)	9090125	55.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3110121	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3110121	50%	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount, and are exempt from bond fees</i>				
Muchea Recreation Centre (including Oval or Courts)				
Annual user fee	3110121	450.00	Y	C
Hire cost per hour - casual users	3110121	60.00	Y	C
Hire Cost maximum daily - casual users	3110121	300.00	Y	C
Muchea Oval hire				
Private Groups/Casual users eg personal training groups (per hour)	3110121	53.00	Y	C
Private Groups/Casual Users (per day) - eg Private market day	3110121	150.00	Y	C
Community Events (not for profit)	3110121	0.00	Y	C
Annual Oval Only user fee	3110121	290.00	Y	C
Muchea Courts hire				
Private Groups/Casual users per court (per hour) eg residents, social groups	3110121	10.00	Y	C
Private Groups/Casual users per court (per day) eg residents, social groups	3110121	50.00	Y	C
Commercial Hirers per court per hour	3110121	20.00	Y	C
Commercial Hirers per court per day	3110121	100.00	Y	C
<i>(Note: Clubs & Groups are to have their own public liability insurance cover).</i>				
Lower Chittering Hall				
Lower Chittering Hall Hire				
Hire cost per hour	3110121	50.00	Y	C
Hire Cost maximum daily	3110121	250.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	550.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	250.00	N	C
Bond - Key (Minimum Charge)	9090125	55.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3110121	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3110121	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount, and are exempt from bond fees</i>				
Lower Chittering Hall & Oval				
Annual user fee	3110121	450.00	Y	C
Hire cost per hour - casual users	3110121	60.00	Y	C
Hire Cost maximum daily - casual users	3110121	300.00	Y	C
Lower Chittering Oval Hire				
Caravans/Campervans per day/ per caravan (Maximum 3 nights)	3110121	25.50	Y	C
Private Groups/Casual users eg personal training groups (per hour)	3110121	53.00	Y	C
Private Groups/Casual Users (per day) - eg Private market day	3110121	150.00	Y	C
Annual Oval Users Fee	3110121	290.00	Y	C
Community Events (not for profit)	3110121	0.00	Y	C
<i>(Note: Clubs & Groups are to have their own public liability insurance cover).</i>				
Bindoon Oval Hire				
Caravan Transit Hire - per night for a maximum of 3 nights	3130221	25.50	Y	C
Caravan Club Oval Hire - per van per night up to 3 nights	3130221	25.50	Y	C
Private Groups/Casual users eg personal training groups (per hour)	3110121	53.00	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Annual Oval Users Fee	3110121	290.00	Y	C
Private Groups/Casual Users (per day) - eg Private market day	3110121	150.00	Y	C
Community Events (not for profit)	3110121	0.00	Y	C
Bond - Gate Key	9090125	100.00	N	C
Bond Oval Low Risk Event	9090125	200.00	N	C
Bond Oval High Risk Event	9090125	500.00	N	C
Ferguson House Hire				
Hire cost per hour	3080620	50.00	Y	C
Hire Cost maximum daily	3080620	250.00	Y	C
Annual user fee	3080620	450.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	550.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	250.00	N	C
Bond - Key (Minimum Charge)	9090125	55.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3080620	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3080620	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount, and are exempt from bond fees</i>				
<i>See Commercial Property Lease/Hire Arrangements</i>				
Parks				
Bond - Gate Key	9090125	100.00	N	C
Sandown Park Facility				
Hire cost per hour	3110121	50.00	Y	C
Hire Cost maximum daily	3110121	250.00	Y	C
Annual user fee	3110121	450.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	550.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	250.00	N	C
Bond - Key (Minimum Charge)	9090125	55.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3110121	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3110121	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>				
Community Bus/Trailer Hire				
Minimum Hire Charge (Bus)	3130834	72.50	Y	C
Minimum Hire Charge (Trailer)	3130834	42.00	Y	C
Community Groups				
Minimum Hire Charge (Bus) up to 145kms	3130834	72.50	Y	C
- hire charge per km above 145kms	3130834	0.50	Y	C
- Bond	9090116	0.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate	3130834	0.00	Y	C
<i>(No refuelling of bus on return required)</i>				
Individuals				
Minimum Hire Charge (Bus) up to 72.5kms	3130834	72.50	Y	C
- hire charge per km above 72.5kms	3130834	1.00	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
- Bond	9090116	500.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(Bus to be returned with a full tank of fuel)</i>	3130834	67.00	Y	C
Business Organisations				
Minimum Hire Charge (Bus) up to 48kms	3130834	72.50	Y	C
- hire charge per km above 48kms	3130834	1.50	Y	C
- Bond	9090116	500.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(Bus to be returned with a full tank of fuel)</i>	3130834	67.00	Y	C
Community Assisted Transport Service				
<i>Metropolitan Area Transportation</i>				
Ellenbrook / Bullsbrook	3130834	33.00	Y	C
Midland / Joondalup	3130834	55.00	Y	C
Perth / South of the River	3130834	82.50	Y	C
<i>Wheatbelt Area Transportation</i>				
Gingin	3130834	33.00	Y	C
Moora	3130834	82.50	Y	C
Northan	3130834	55.00	Y	C
SCHEDULES 12 & 14 - ENGINEERING AND PUBLIC WORKS				
ENGINEERING SERVICES				
Waste Management Service (General refuse weekly service, recycling fortnightly service)	3100121	359.50	N	C
Additional Waste 240L Bin Service (with GST)	3100121	198.00	N	C
Additional Recycling Bin Service (with GST)	3100121	162.50	N	C
360 litre Recycling bin (replacement of 240 liter bin, no new service)	3100121	156.00	N	C
Wheelie Bin Towing Bracket	3100121	52.50	N	C
Replacement Key - Wannamal Landfill Site	3100121	50.00	N	C
Refuse Collection Charge - Wannamal Compound	3100121	359.50	N	C
Annual Landfill Access - Included on Rates notices	3100202	60.00	N	C
Sale of Recyclables (Muchea Landfill Only)	3100135	At Cost	Y	C
Additional Landfill Services and Charges (Valid Rates notice needed for access)				
Demolition Waste (Shire Residents Only - Maximum 6 trailer loads per year)	3100202	0.00	Y	C
Demolition Waste (min charge less than a M3)	3100202	59.00	Y	C
Demolition Waste per M3	3100202	98.00	Y	C
Demolition Waste sorted (min charge less than a M3)	3100202	28.00	Y	C
Demolition Waste sorted per M3	3100202	48.50	Y	C
Green Waste - Clean per M3 (Shire Residents Only - Max 1 trailer load per Month)	3100202	0.00	Y	C
Green Waste - Unsorted per M3	3100202	33.50	Y	C
Green Waste - Commercial - Clean per M3	3100202	33.50	Y	C
Commercial Mixed Waste per M3	3100202	196.00	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Commercial Mixed Waste (Min charge less than a M3)	3100202	118.00	Y	C
Clean Fill	3100202	0.00	Y	C
Fill with debris per M3	3100202	13.50	Y	C
Ute/ Trailer Max 8x6 (sorted) - General Rubbish (Shire Residents Only -1 Trailer load per Month)	3100202	0.00	Y	C
Ute/Trailer Max 8x6 (unsorted) - General Rubbish	3100202	33.50	Y	C
Small Truck (<4 tonne) / Horse Float (sorted)	3100202	23.50	Y	C
Small Truck (<4 tonne) / Horse Float (unsorted)	3100202	72.00	Y	C
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)	3100202	0.00	Y	C
Fridge/Freezers/Air Con still gassed	3100202	86.50	Y	C
Steel - Free of debris	3100202	0.00	Y	C
Skip Bins - sorted per M3	3100202	28.00	Y	C
Skip Bins - unsorted per M3	3100202	98.00	Y	C
Animal Carcasses (small e.g. cats, dogs, sheep)	3100202	51.50	Y	C
Animal Carcasses (large eg. horses, cattle)	3100202	102.50	Y	C
Asbestos - min charge if less than M3	3100202	98.00	Y	C
Asbestos per M3	3100202	261.00	Y	C
Out of Hours opening of Landfill	3100202	262.50	Y	C
Additional Landfill services charges (Without valid Rates Notice)				
Demolition Waste (min charge less than a M3)	3100202	118.00	Y	C
Demolition Waste per M3	3100202	196.00	Y	C
Demolition Waste sorted (min charge less than a M3)	3100202	58.00	Y	C
Demolition Waste sorted per M3	3100202	97.00	Y	C
Green Waste - Clean per M3	3100202	26.00	Y	C
Green Waste - Unsorted per M3	3100202	65.00	Y	C
Green Waste - Commercial - Clean per M3	3100202	65.00	Y	C
Commercial Mixed Waste per M3	3100202	118.00	Y	C
Commercial Mixed Waste (Min charge less than a M3)	3100202	196.00	Y	C
Clean Fill	3100202	0.00	Y	C
Fill with debris per M3	3100202	27.00	Y	C
Ute/ Trailer 8x6 max (sorted) - General Rubbish	3100202	26.00	Y	C
Ute/ Trailer 8x6 max (unsorted) - General Rubbish	3100202	65.00	Y	C
Small Truck (<4 tonne) / Horse Float (sorted)	3100202	47.50	Y	C
Small Truck (<4 tonne) / Horse Float (unsorted)	3100202	144.00	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)	3100202	0.00	Y	C
Fridge/Freezers/Air Con still gassed	3100202	172.50	Y	C
Steel - Free of debris	3100202	0.00	Y	C
Skip Bins - sorted per M3	3100202	58.00	Y	C
Skip Bins - unsorted per M3	3100202	196.00	Y	C
Animal Carcasses (small e.g. cats, dogs, sheep)	3100202	51.50	Y	C
Animal Carcasses (large eg. horses, cattle)	3100202	102.50	Y	C
Asbestos - not accepted without valid Shire of Chittering Rates Notice				
Out of Hours opening of Landfill	3100202	365.00	Y	C
EQUIPMENT				
Private Works - Plant Hire - Hourly Rates				
Minimum Charge Out - 1 Hour				
Note: all plant hire is inclusive of labour charges (except for towed equipment). PLANT WILL NOT BE DRY HIRED.				
<i>Note: The CEO may negotiate the hire of plant and equipment to Shire of Chittering staff or other local governments at a rate of 20% above cost price. Equipment hired by staff is not to leave the Shire of Chittering boundaries</i>				
Backhoe	3140120	180.00	Y	C
Graders - CH1261	3140120	208.00	Y	C
Toro Mower	3140120	114.50	Y	C
Loader	3140120	180.00	Y	C
Multipac Roller	3140120	166.00	Y	C
Towed Broom	3140120	138.50	Y	C
Trucks (CH1254/CH1255)	3140120	166.00	Y	C
Truck Maintenance (CH5757)	3140120	138.50	Y	C
Truck Gardeners (CH1258)	3140120	138.50	Y	C
Truck Crew Cab (CH10099)	3140120	166.00	Y	C
Tractor (CH5987)	3140120	166.00	Y	C
Utility 4 x 4 (CH354)	3140120	96.50	Y	C
Bandit Chipper	3140120	243.00	Y	C
Vibrating Roller	3140120	166.00	Y	C
Spray Unit	3140120	69.50	Y	C
Traffic Management Signs (each per day)	3140120	42.00	Y	C
Staff (Minimum 1 hour)				
Engineer (per hour - minimum one hour)	3140120	197.50	Y	C
Works Manager (per hour)	3140120	118.50	Y	C
Technical Officer (per hour)	3140120	105.50	Y	C
Plant Operator/Labourer (per hour)	3140120	92.50	Y	C

SHIRE OF CHITTERING				
2024-2025 FEES AND CHARGES				
	Revenue Account Number	2024-25 Adopted Fees & Charges	GST Y OR N	Council or Statutory
Crossovers				
Application for Property Crossover	3120220	164.00	Y	C
Installation as per Council Policy 50% of crossover construction cost up to a max cost of \$3,000	3120220	1,961.00	Y	C
Verge Landscaping				
Application for Installation of Verge Landscaping as per Council Policy	3120201	164.00	Y	C
SCHEDULE 13 - ECONOMIC SERVICES - TOURISM				
<i>(Note: Additional charges may also be applicable for public events - see Environmental Health)</i>				
Tourist Vistors Centre				
Sale of merchandise	3130201	At Cost	Y	C
Shire Managed Events				
Standard Stall (3mx3m)	3130220	40.00	Y	C
Double Stall (6mx3m)	3130220	70.00	Y	C
Extra Large Stall (6mx6m) including Food vendors & Stalls that require a vehicle	3130220	100.00	Y	C
Power Required (supplied by Shire)	3130220	40.00	Y	C
<i>50% discount for registered not-for-profit (NFP) community groups.</i>				
<i>Note: Additional charges may apply dependant on event type</i>				
Tourism Advertising				
Advertisement - half page	3130220	217.50	Y	C
Advertisement - business listing - Chittering Tourist Association Members	3130220	54.50	Y	C
Advertisement - business listing - Non Members	3130220	81.50	Y	C
<i>Advertising (Not for profit organisations exempt from fees)</i>				
Transit Park				
Hire per site per night (maximum of 3 nights)	3130221	26.00	Y	C
Caravan Clubs on the Bindoon Oval - Per Van per night up to 3 nights	3130221	26.00	Y	C
SCHEDULE 13 - ECONOMIC SERVICES - OTHER ECONOMIC DEVELOPMENT				
Commercial Property Lease/Hire Arrangements				
Commercial Hire Fee	3130820	At \$156m2	Y	C