



ANNUAL BUDGET

For the Period Ending June 2025



Adopted 20th August 2024

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,656,191	1,608,266	1,587,770
Grants, subsidies and contributions		711,771	2,211,594	443,841
Fees and charges	14	800,483	835,181	835,413
Interest revenue	9(a)	105,186	94,919	70,057
Other revenue		66,690	96,560	86,340
		3,340,321	4,846,520	3,023,421
Expenses				
Employee costs		(1,407,330)	(1,567,700)	(1,530,403)
Materials and contracts		(1,679,800)	(1,239,942)	(1,654,614)
Utility charges		(247,509)	(217,927)	(244,384)
Depreciation	6	(2,285,167)	(2,260,956)	(1,970,678)
Finance costs	9(c)	(33,727)	(30,478)	(30,283)
Insurance		(167,786)	(166,083)	(166,101)
Other expenditure		(113,534)	(92,010)	(117,840)
		(5,934,853)	(5,575,096)	(5,714,303)
		(2,594,532)	(728,576)	(2,690,882)
Capital grants, subsidies and contributions		4,052,956	949,113	1,933,581
Profit on asset disposals	5	14,000	15,559	44,000
Loss on asset disposals	5	0	(24,155)	0
		4,066,956	940,517	1,977,581
Net result for the period		1,472,424	211,941	(713,301)
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		1,472,424	211,941	(713,301)

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

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		1,659,216	1,601,639	1,589,625
Grants, subsidies and contributions		713,771	2,133,795	421,796
Fees and charges		800,483	835,181	835,413
Interest revenue		105,186	94,919	70,057
Goods and services tax received		364,561	374,060	276,281
Other revenue		66,690	96,560	86,340
		<u>3,709,907</u>	<u>5,136,154</u>	<u>3,279,512</u>
Payments				
Employee costs		(1,407,330)	(1,554,375)	(1,530,403)
Materials and contracts		(1,641,875)	(1,317,033)	(1,631,674)
Utility charges		(247,509)	(217,927)	(244,384)
Finance costs		(33,727)	(30,478)	(30,283)
Insurance paid		(167,786)	(166,083)	(166,101)
Goods and services tax paid		(364,561)	(364,561)	(276,281)
Other expenditure		(113,534)	(92,010)	(117,840)
		<u>(3,976,322)</u>	<u>(3,742,467)</u>	<u>(3,996,966)</u>
Net cash provided by (used in) operating activities	4	(266,415)	1,393,687	(717,454)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,893,000)	(623,778)	(1,727,128)
Payments for construction of infrastructure	5(b)	(4,095,385)	(2,179,217)	(2,485,505)
Capital grants, subsidies and contributions		3,847,956	1,168,498	1,923,076
Proceeds from sale of land held for resale	5(c)	0	23,237	0
Proceeds from sale of property, plant and equipment	5(a)	689,000	221,091	688,000
Net cash (used in) investing activities		<u>(1,451,429)</u>	<u>(1,390,169)</u>	<u>(1,601,557)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(118,331)	(111,441)	(111,442)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(437,982)	0
Proceeds from new borrowings	7(a)	0	155,000	0
Net cash (used in) financing activities		<u>(118,331)</u>	<u>(394,423)</u>	<u>(111,442)</u>
Net (decrease) in cash held		(1,836,175)	(390,905)	(2,430,453)
Cash at beginning of year		2,814,898	3,205,803	3,195,968
Cash and cash equivalents at the end of the year	4	<u>978,723</u>	<u>2,814,898</u>	<u>765,515</u>

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 1,627,601	\$ 1,570,143	\$ 1,571,120
Rates excluding general rates	2(a)	28,590	38,123	16,650
Grants, subsidies and contributions		711,771	2,211,594	443,841
Fees and charges	14	800,483	835,181	835,413
Interest revenue	9(a)	105,186	94,919	70,057
Other revenue		66,690	96,560	86,340
Profit on asset disposals	5	14,000	15,559	44,000
		3,354,321	4,862,079	3,067,421

Expenditure from operating activities

Employee costs		(1,407,330)	(1,567,700)	(1,530,403)
Materials and contracts		(1,679,800)	(1,239,942)	(1,654,614)
Utility charges		(247,509)	(217,927)	(244,384)
Depreciation	6	(2,285,167)	(2,260,956)	(1,970,678)
Finance costs	9(c)	(33,727)	(30,478)	(30,283)
Insurance		(167,786)	(166,083)	(166,101)
Other expenditure		(113,534)	(92,010)	(117,840)
Loss on asset disposals	5	0	(24,155)	0
		(5,934,853)	(5,599,251)	(5,714,303)

Non cash amounts excluded from operating activities

	3(c)	2,277,336	2,275,391	1,929,415
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Amount attributable to operating activities

		(303,196)	1,538,219	(717,467)
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,052,956	949,113	1,933,581
Proceeds from disposal of assets	5	689,000	244,328	688,000
		4,741,956	1,193,441	2,621,581

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,893,000)	(623,778)	(1,727,128)
Payments for construction of infrastructure	5(b)	(4,095,385)	(2,179,217)	(2,485,505)
		(5,988,385)	(2,802,995)	(4,212,633)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	155,000	0
Transfers from reserve accounts	8(a)	0	189,957	390,010
		0	344,957	390,010

Outflows from financing activities

Repayment of borrowings	7(a)	(118,331)	(111,441)	(111,442)
Transfers to reserve accounts	8(a)	(488,050)	(350,604)	(330,215)
		(606,381)	(462,045)	(441,657)

Amount attributable to financing activities

		(606,381)	(117,088)	(51,647)
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	2,156,006	2,344,429	2,360,166
Amount attributable to operating activities		(303,196)	1,538,219	(717,467)
Amount attributable to investing activities		(1,246,429)	(1,609,554)	(1,591,052)
Amount attributable to financing activities		(606,381)	(117,088)	(51,647)
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,156,006	0

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

**SHIRE OF MUKINBUDIN
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF MUKINBUDIN
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 MUKINBUDIN
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 - Residential	Gross rental valuations	0.162197	154	1,399,060	226,923	2,500	229,423	221,943	223,720
GRV - Vacant	Gross rental valuations	0.162197	1	10,920	1,771	0	1,771	0	0
Non Rateable	Gross rental valuations	0.000000	105	201,265	0	0	0	0	0
UV - Rural	Unimproved valuations	0.018218	217	73,974,000	1,347,659	0	1,347,659	1,302,095	1,302,095
Total general rates			477	75,585,245	1,576,353	2,500	1,578,853	1,524,038	1,525,815
(j) Minimum payment									
		\$							
GRV - Residential	Gross rental valuations	472	17	18,474	8,024	0	8,024	8,190	8,190
GRV - Vacant	Gross rental valuations	472	11	6,954	5,192	0	5,192	4,095	4,095
UV - Rural	Unimproved valuations	658	31	371,700	20,398	0	20,398	20,320	19,685
UV - Mining	Unimproved valuation	658	23	179,364	15,134	0	15,134	13,500	13,335
Total minimum payments			82	576,492	48,748	0	48,748	46,105	45,305
Total general rates and minimum payments			559	76,161,737	1,625,101	2,500	1,627,601	1,570,143	1,571,120
(k) Ex-gratia rates									
CBH receival bins	Tonnage	0.09049	1	315,950	28,590	0	28,590	38,123	16,650
Total ex-gratia rates			1	315,950	28,590	0	28,590	38,123	16,650
					1,653,691	2,500	1,656,191	1,608,266	1,587,770
Total rates					1,653,691	2,500	1,656,191	1,608,266	1,587,770

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 30 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 30 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 2 December 2024 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 3 February 2025 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 3 April 2025 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30/09/2024	0	0.0%	11.0%
Option two				
First instalment	30/09/2024	0	0.0%	11.0%
Second instalment	02/12/2024	25	5.5%	11.0%
Third instalment	03/02/2025	25	5.5%	11.0%
Fourth instalment	03/04/2025	25	5.5%	11.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,580	2,000
Instalment plan interest earned	2,000	2,464	2,000
Interest on ESL	200	213	200
Unpaid rates and service charge interest earned	4,000	4,918	3,000
	9,200	10,175	7,200

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

(d) Service Charges

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

(e) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Land held for resale
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	978,723	2,814,898	765,515
	1,211,395	1,211,395	773,413
	129,331	132,356	65,673
	4,372	4,067	2,906
	32,588	70,613	30,931
	2,356,409	4,233,329	1,638,438
	(220,912)	(220,707)	(263,603)
	(64,087)	(62,087)	(33,996)
	(81,722)	(286,722)	(102,836)
7	0	(118,331)	0
	(214,597)	(214,597)	(166,585)
	(581,318)	(902,444)	(567,020)
	1,775,091	3,330,885	1,071,418
3(b)	(1,775,091)	(1,174,879)	(1,071,418)
	0	2,156,006	0
8	(1,927,957)	(1,439,907)	(1,219,464)
	(3,763)	(3,763)	0
	0	118,331	0
	156,629	150,460	148,046
	(1,775,091)	(1,174,879)	(1,071,418)

SHIRE OF MUKINBUDIN
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
 Less: Movement in liabilities associated with restricted cash
 Add: Loss on asset disposals
 Add: Depreciation
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates

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	(14,000)	(15,559)	(44,000)
	6,169	5,150	2,737
5	0	24,155	0
6	2,285,167	2,260,956	1,970,678
	0	689	0
	2,277,336	2,275,391	1,929,415

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 MUKINBUDIN
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		\$ 978,723	\$ 2,814,898	\$ 765,515
Total cash and cash equivalents		978,723	2,814,898	765,515
Held as				
- Unrestricted cash and cash equivalents		116,352	2,237,577	182,632
- Restricted cash and cash equivalents		862,371	577,321	582,883
	3(a)	978,723	2,814,898	765,515
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		862,371	577,321	582,883
- Restricted financial assets at amortised cost - term deposits		1,211,395	1,211,395	773,413
		2,073,766	1,788,716	1,356,296
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	1,927,957	1,439,907	1,219,464
Contact liabilities		64,087	62,087	33,996
Unspent capital grants, subsidies and contribution liabilities		81,722	286,722	102,836
		2,073,766	1,788,716	1,356,296
Reconciliation of net cash provided by operating activities to net result				
Net result		1,472,424	211,941	(713,301)
Depreciation	6	2,285,167	2,260,956	1,970,678
(Profit)/loss on sale of asset	5	(14,000)	8,596	(44,000)
(Increase)/decrease in receivables		3,025	(67,557)	1,855
(Increase)/decrease in inventories		(305)	10,488	7,885
(Increase)/decrease in other assets		38,025	(42,634)	0
Increase/(decrease) in payables		205	(31,620)	15,055
Increase/(decrease) in contract liabilities		2,000	(7,370)	(22,045)
Increase/(decrease) in unspent capital grants		(205,000)	222,991	(10,505)
Increase/(decrease) in other provision		0	(3,606)	0
Capital grants, subsidies and contributions		(3,847,956)	(1,168,498)	(1,923,076)
Net cash from operating activities		(266,415)	1,393,687	(717,454)

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 MUKINBUDIN
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	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	7,000	0	0	0	0	0	65,000	0	51,182	28,182	0	(23,000)	7,000	0	0	0	0	0
Buildings - non-specialised	680,000	0	500,000	500,000	0	0	180,479	0	0	0	0	0	500,000	0	500,000	500,000	0	0
Buildings - specialised	411,000	0	0	0	0	0	125,064	0	0	0	0	0	320,424	0	0	0	0	0
Furniture and equipment	12,000	0	0	0	0	0	0	0	0	0	0	0	6,500	0	0	0	0	0
Plant and equipment	733,000	0	175,000	189,000	14,000	0	253,235	0	178,505	192,909	15,559	(1,155)	518,204	0	144,000	188,000	44,000	0
Work in Progress	50,000	0	0	0	0	0	0	0	0	0	0	0	375,000	0	0	0	0	0
Total	1,893,000	0	675,000	689,000	14,000	0	623,778	0	229,687	221,091	15,559	(24,155)	1,727,128	0	644,000	688,000	44,000	0
(b) Infrastructure																		
Infrastructure - roads	3,829,885	0	0	0	0	0	1,543,603	0	0	0	0	0	1,563,931	0	0	0	0	0
Infrastructure - footpaths	0	0	0	0	0	0	290,309	0	0	0	0	0	230,000	0	0	0	0	0
Infrastructure - parks & oval	0	0	0	0	0	0	0	0	0	0	0	0	50,000	0	0	0	0	0
Infrastructure - other	265,500	0	0	0	0	0	255,324	0	0	0	0	0	337,174	0	0	0	0	0
Work in Progress	0	0	0	0	0	0	89,981	0	0	0	0	0	304,400	0	0	0	0	0
Total	4,095,385	0	0	0	0	0	2,179,217	0	0	0	0	0	2,485,505	0	0	0	0	0
(c) Land held for resale																		
Cost of acquisition	0	0	0	0	0	0	0	0	23,237	23,237	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	23,237	23,237	0	0	0	0	0	0	0	0
Total	5,988,385	0	675,000	689,000	14,000	0	2,802,995	0	252,924	244,328	15,559	(24,155)	4,212,633	0	644,000	688,000	44,000	0

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks & oval
Infrastructure - other

By Program

Governance
Law, order, public safety
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
\$	\$	\$
77,371	76,551	77,157
218,586	216,270	217,536
13,117	12,978	14,765
80,639	79,785	80,410
1,701,277	1,683,252	1,394,336
26,621	26,339	38,237
53,330	52,765	39,155
114,226	113,016	109,082
2,285,167	2,260,956	1,970,678
616	616	616
13,359	13,347	13,339
40,019	39,982	40,311
77,355	77,283	76,218
3,802	3,799	3,460
225,588	225,382	218,075
1,723,422	1,721,849	1,439,562
67,886	67,823	46,563
133,120	110,875	132,534
2,285,167	2,260,956	1,970,678

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	13 to 71 years
Furniture and equipment	3 to 15 years
Plant and equipment	3 to 34 years
Land	Not depreciated
Road Subgrades/Formation	Not depreciated
Pavement Structure	16 to 120 years
Surface Structure	16 to 50 years
Other Infrastructure	17 to 59 years
Drainage	40 to 100 years
Footpath	30 to 90 years
Signs	10 to 28 years
Surface Water Channels	12 to 100 years
Right of use (furniture and equipment)	Based on the remaining lease

AMORTISATION

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

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

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

SHIRE OF MUKINBUDIN
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	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
Child Care Centre	125	WATC*	1.9600%	146,016	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
					0	(12,654)	133,362	(3,888)	158,425	0	(12,409)	146,016	(4,132)	158,424	0	(12,409)	146,015	(4,133)
8 Gimlett Way	124	WATC*	3.0200%	126,674	0	(26,692)	99,982	(4,598)	152,578	0	(25,904)	126,674	(5,386)	152,578	0	(25,904)	126,674	(5,386)
GROH Houses	126	WATC*	1.9600%	554,857	0	(48,084)	506,773	(13,774)	602,013	0	(47,156)	554,857	(15,703)	602,013	0	(47,156)	554,857	(15,703)
Mukinbudin Cafe	119	WATC*	5.1900%	34,537	0	(10,928)	23,609	(2,069)	44,919	0	(10,382)	34,537	(2,515)	44,919	0	(10,382)	34,537	(2,515)
Loan 127 - Caravan Park House, 22 Earl Drive	127	WATC*	1.7000%	94,424	0	(7,564)	86,860	(2,115)	101,872	0	(7,448)	94,424	(2,231)	101,872	0	(7,448)	94,424	(2,231)
Skid Steer MBL 1724	120	WATC*	4.5700%	0	0	0	0	0	8,142	0	(8,142)	0	(315)	8,143	0	(8,143)	(0)	(315)
Caravan Park "Karloning" Villa	128	WATC*	4.7933%	155,000	0	(12,409)	142,591	(7,283)	0	155,000	0	155,000	(196)	0	0	0	(0)	0
				1,111,508	0	(118,331)	993,177	(33,727)	1,067,949	155,000	(111,441)	1,111,508	(30,478)	1,067,949	0	(111,442)	956,507	(30,283)

* WA Treasury Corporation

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF MUKINBUDIN
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

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	250,000	250,000	250,000
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	(1,405)	0
Total amount of credit unused	255,000	253,595	255,000
Loan facilities			
Loan facilities in use at balance date	993,177	1,111,508	956,507

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
Benigo Bank	Cash flow requirements	28/10/2009	\$ 250,000	\$ 0	\$ 250,000
			250,000	0	250,000

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	150,460	6,169	0	156,629	145,310	5,150	0	150,460	145,309	2,737	0	148,046
(b) Plant Reserve	380,585	115,609	0	496,194	270,971	109,614	0	380,585	270,971	105,230	(200,000)	176,201
(c) Building & Residential Land Reserve	252,397	10,349	0	262,746	214,782	37,615	0	252,397	214,781	34,230	(53)	248,958
(d) Senior Housing Reserve	34,755	1,423	0	36,178	33,567	1,188	0	34,755	33,567	750	0	34,317
(e) Swimming Pool Reserve	166,933	26,842	0	193,775	141,903	25,030	0	166,933	141,903	22,740	0	164,643
(f) Transport Infrastructure Reserve	24,966	1,021	0	25,987	207,588	7,335	(189,957)	24,966	207,589	3,990	(189,957)	21,622
(g) White St & Lansdell St JV Reserve	8,066	5,839	0	13,905	2,715	5,351	0	8,066	2,715	5,255	0	7,970
(h) Community Hub Reserve	254,364	313,938	0	568,302	100,773	153,591	0	254,364	100,773	151,990	0	252,763
(i) CRC Reserve	167,381	6,860	0	174,241	161,651	5,730	0	167,381	161,651	3,240	0	164,891
(j) Cruickshank Rd JV Reserve	0	0	0	0	0	0	0	0	0	53	0	53
	1,439,907	488,050	0	1,927,957	1,279,260	350,604	(189,957)	1,439,907	1,279,259	330,215	(390,010)	1,219,464

(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) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	To be used for the renewal, upgrade or purchase of new or used mobile plant and vehicles.
(c) Building & Residential Land Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of new buildings and associated infrastructure, To assist finance of building loans, future expansion and land development, and proceeds from the sale of subdivision blocks.
(d) Senior Housing Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction of additional Aged Units and their maintenance. The surplus/deficit after rent and maintenance has been carried out for the financial year is to be transferred into/from (if required) the reserve.
(e) Swimming Pool Reserve	Ongoing	To be used for the renewal, upgrade, replacement and new construction for the Swimming Pool and associated infrastructure. \$20,000 per year plus interest is to be transferred to this reserve.
(f) Transport Infrastructure Reserve	Ongoing	To fund Transport Infrastructure and associated drainage construction and maintenance works.
(g) White St & Lansdell St JV Reserve	Ongoing	To cover anticipated costs of periodic repairs and maintenance to the land and units.
(h) Community Hub Reserve	Ongoing	To fund the construction of facilities to establish and then operate a Community Hub.
(i) CRC Reserve	Ongoing	To fund Community Resource Centre Operational and Capital expenses.
(j) Cruickshank Rd JV Reserve	Ongoing	To be used for the renewal, upgrade, replacement and maintenance of Joint Venture Units at Lot 8, 42 Cruickshank St and the construction of additional Joint Venture Residential properties.

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	98,986	87,324	64,857
Other interest revenue	6,200	7,595	5,200
	105,186	94,919	70,057

The net result includes as expenses

(b) Auditors remuneration

Audit services	29,000	26,840	30,000
Other services	4,000	1,500	4,950
	33,000	28,340	34,950

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	33,727	30,478	30,283
	33,727	30,478	30,283

(d) Write offs

General rate	750	65	500
Fees and charges	1,000	0	1,000
	1,750	65	1,500

SHIRE OF MUKINBUDIN
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 - Gary Shadbolt			
President's allowance	10,615	10,615	10,615
Meeting attendance fees	4,800	4,500	4,250
Annual allowance for travel and accommodation expenses	500	266	500
	15,915	15,381	15,365
Elected member - Romina Nicoletti			
Deputy President's allowance	2,654	2,654	2,654
Meeting attendance fees	4,800	4,500	4,250
Annual allowance for travel and accommodation expenses	2,200	1,852	1,450
	9,654	9,006	8,354
Elected member - Geoff Bent			
Meeting attendance fees	4,800	4,500	4,250
Annual allowance for travel and accommodation expenses	1,200	988	750
	6,000	5,488	5,000
Elected member - Callum McGlashan			
Meeting attendance fees	4,800	4,500	4,250
Annual allowance for travel and accommodation expenses	300	198	200
	5,100	4,698	4,450
Elected member - Steve Paterson			
Meeting attendance fees	0	1,227	4,250
	0	1,227	4,250
Elected member - Jeff Seaby			
Meeting attendance fees	0	1,227	4,250
	0	1,227	4,250
Elected member - Sandie Ventris			
Meeting attendance fees	4,800	4,500	4,250
Annual allowance for travel and accommodation expenses	0	1,020	400
	4,800	5,520	4,650
Elected member - Ashley Walker			
Meeting attendance fees	4,800	4,500	4,250
	4,800	4,500	4,250
Elected member - Abigail Farina			
Meeting attendance fees	4,800	4,500	4,250
Annual allowance for travel and accommodation expenses	800	722	700
	5,600	5,222	4,950
Total Elected Member Remuneration	51,869	52,269	55,519
President's allowance	10,615	10,615	10,615
Deputy President's allowance	2,654	2,654	2,654
Meeting attendance fees	33,600	33,954	38,250
Annual allowance for travel and accommodation expenses	5,000	5,046	4,000
	51,869	52,269	55,519

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

11. INTERESTS IN JOINT ARRANGEMENTS

(a) Interests in joint arrangements

The Shire of Mukinbudin is involved in the following Joint Venture agreements with the Department of Housing & Works.

- 1 Lot 64 (12) White Street and Lot 69 (6) Lansdell St Houses
- 2 Lot 8 (42) Cruickshank Road Units
- 3 Lot 27 (20) Maddock Street Aged Units 1 & 2
- 4 Lot 28 (18) and Part Lot 29 (16) Maddock Street Aged Units 3,4,5 & 6
- 5 Part Lot 29 (16) Maddock Street Aged Units 7 & 8
- 6 Lot 25 (24) Maddock Street Aged Units 9 & 10

MATERIAL ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

SHIRE OF MUKINBUDIN
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 MUKINBUDIN
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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 collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	When rates notice is issued
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

SHIRE OF MUKINBUDIN
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.

Administration and operation of facilities and services to members of Council; other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

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

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to ensure a safer community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

Health

To provide an operational framework for good community health.

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinic.

Education and welfare

To provide appropriate care to the aged and disabled.

Provision of Home and Community Care, maintenance to playgroup and community resource centre buildings.

Housing

To provide adequate staff and community housing.

Maintenance of Staff and community housing, collection of various rents.

Community amenities

Provide services required by the Community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance.

Recreation and culture

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Maintenance of halls, the aquatic centre, recreation centres and various reserves; operation of library.

Transport

To provide effective and efficient transport services to the Community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

Economic services

To help promote the shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

Other property and services

The provision of private works to the public and the maintenance of cost pools for plant, operating, public works overheads and administration costs.

Private Works Operations, plant repairs and operation costs.

SHIRE OF MUKINBUDIN
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:			
General purpose funding	12,100	9,415	3,600
Law, order, public safety	2,300	2,157	3,050
Health	200	0	200
Education and welfare	26,500	26,406	33,100
Housing	296,147	351,935	388,902
Community amenities	90,090	85,086	81,500
Recreation and culture	32,118	36,119	33,068
Transport	400	182	400
Economic services	314,836	293,039	270,718
Other property and services	25,792	30,842	20,875
	800,483	835,181	835,413

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



SHIRE OF MUKINBUDIN

ANNUAL BUDGET BY SCHEDULE WITH FUNDING SUMMARIES

FOR THE PERIOD ENDED 30 JUNE 2025

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Other Information

Plant Replacement Program

SHIRE OF MUKINBUDIN
SCHEDULE 02 - GENERAL FUND SUMMARY
Financial Statement for Period Ended
30 June 2025

MUNICIPAL FUND		23/24 Adopted Budget		23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING									
General Purpose Funding	03	1,747,706.00	126,271.00	1,786,100.00	124,306.00	3,546,569.80	121,484.61	2,081,721.84	122,730.00
Governance	04	2,500.00	562,673.00	2,500.00	521,101.00	2,072.15	471,202.80	0.00	561,144.00
Law, Order, Public Safety	05	21,479.00	80,411.00	20,679.00	82,011.00	19,119.70	73,291.73	20,729.00	80,076.00
Health	07	200.00	108,953.00	200.00	108,953.00	0.00	113,362.91	200.00	121,320.00
Education & Welfare	08	176,804.00	305,536.00	171,254.00	335,776.00	206,633.67	314,637.44	149,162.50	372,930.00
Housing	09	300,702.00	431,907.00	296,802.00	442,829.00	320,619.81	409,060.73	297,947.00	455,707.00
Community Amenities	10	159,416.00	307,684.00	143,416.00	287,126.00	103,345.90	266,763.03	112,684.00	267,320.00
Recreation & Culture	11	109,512.00	945,722.00	117,532.00	939,694.00	77,661.86	939,678.97	482,410.00	1,014,981.00
Transport	12	1,622,830.00	2,199,572.00	1,622,830.00	2,199,572.00	1,087,134.64	2,293,729.82	3,777,145.00	2,282,380.00
Economic Services	13	766,278.00	497,856.00	791,428.00	468,820.00	364,865.84	506,727.13	420,985.00	537,719.35
Other Property & Services	14	93,575.00	147,718.00	90,005.00	123,793.88	83,168.77	93,077.35	64,292.00	118,545.00
TOTAL - OPERATING		5,001,002.00	5,714,303.00	5,042,746.00	5,633,981.88	5,811,192.14	5,603,016.52	7,407,276.34	5,934,852.35
CAPITAL									
General Purpose Funding	03	0.00	34,230.00	0.00	34,230.00	0.00	37,615.24	0.00	10,349.00
Governance	04	0.00	6,500.00	0.00	6,500.00	0.00	0.00	0.00	12,000.00
Law, Order, Public Safety	05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health	07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Education & Welfare	08	0.00	15,649.00	0.00	15,649.00	0.00	18,139.62	0.00	19,514.00
Housing	09	500,053.00	579,118.00	500,053.00	604,118.00	0.00	90,834.64	500,000.00	762,038.00
Community Amenities	10	0.00	49,257.00	0.00	80,178.00	0.00	80,153.00	0.00	0.00
Recreation & Culture	11	0.00	322,164.00	0.00	322,164.00	0.00	147,073.00	0.00	489,342.00
Transport	12	457,957.00	2,790,974.00	507,957.00	2,917,997.00	205,593.36	2,220,329.84	67,000.00	4,609,515.00
Economic Services	13	0.00	604,518.00	0.00	635,268.00	206,418.49	398,754.83	0.00	477,839.00
Other Property & Services	14	120,000.00	251,879.00	110,909.00	213,879.00	177,272.72	272,138.85	122,000.00	214,169.00
TOTAL - CAPITAL		1,078,010.00	4,654,289.00	1,118,919.00	4,829,983.00	589,284.57	3,265,039.02	689,000.00	6,594,766.00
		6,079,012.00	10,368,592.00	6,161,665.00	10,463,964.88	6,400,476.71	8,868,055.54	8,096,276.34	12,529,618.35
Less Depreciation Written Back			(1,970,678.00)		(1,989,959.00)		(2,260,955.81)		(2,285,167.00)
Less Profit/Loss Written Back		(44,000.00)	0.00	(33,669.00)	0.00	(15,559.21)	(27,918.41)	(14,000.00)	0.00
Movement in Employee Entitlements Reserve Cash			(2,737.00)		(2,737.00)		(5,149.98)		(6,169.00)
Movement in Deferred Pensioner Rates	9200900		0.00		0.00		(688.97)		0.00
Movement in Deferred Pensioner ESL	9200901		0.00		0.00		0.00		0.00
Movement in Non Current LSL Provision	9421900		0.00		0.00		0.00		0.00
Movement in Non Current Investments (Local Gov't House)			0.00		0.00	0.00	0.00		0.00
Asset Impairment Expenses			0.00		0.00		0.00		0.00
Adjustment in Fixed Assets			0.00		0.00		0.00		0.00
Less: Cash Restricted due to Changes in Accounting Standards			0.00		0.00		0.00		0.00
Rounding Adjustment			0.00		0.00		0.00		0.00
Expected Brought Forward adjustment for grants payable is shown as i		0.00		0.00		0.00		0.00	0.00
TOTAL REVENUE & EXPENDITURE		6,035,012.00	8,395,177.00	6,127,996.00	8,471,268.88	6,384,917.50	6,573,342.37	8,082,276.34	10,238,282.35
Surplus/Deficit July 1st B/Fwd & Adjustment	Adjustment	2,360,166.00		2,344,429.90		2,344,429.90		2,156,006.00	
		8,395,178.00	8,395,177.00	8,472,425.90	8,471,268.88	8,729,347.40	6,573,342.37	10,238,282.34	10,238,282.35
Surplus/Deficit C/Fwd			1.00		1,157.02		2,156,005.03		(0.01)
		8,395,178.00	8,395,178.00	8,472,425.90	8,472,425.90	8,729,347.40	8,729,347.40	10,238,282.34	10,238,282.34

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rate Revenue and Administration		95,692.00		93,218.84		92,591.00
General Purpose Funding		2,608.00		2,714.58		2,805.00
Investment Activity		15,524.00		14,695.25		16,114.00
Other General Purpose Funding		10,482.00		10,855.94		11,220.00
<u>OPERATING REVENUE</u>						
Rate Revenue and Administration	1,620,347.00		1,625,062.80		1,674,290.84	
General Purpose Funding	100,896.00		1,834,183.00		308,445.00	
Investment Activity	64,857.00		87,324.00		98,986.00	
SUB-TOTAL	1,786,100.00	124,306.00	3,546,569.80	121,484.61	2,081,721.84	122,730.00
<u>CAPITAL EXPENDITURE</u>						
Investment Activity		34,230.00		37,615.24		10,349.00
SUB-TOTAL	0.00	34,230.00	0.00	37,615.24	0.00	10,349.00
TOTAL - PROGRAMME SUMMARY	1,786,100.00	158,536.00	3,546,569.80	159,099.85	2,081,721.84	133,079.00

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2025

RATE REVENUE AND ADMINISTRATION	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
2030100 Rates Incentive Scheme		285.00		285.23		250.00
2030101 Valuation Expenses		16,000.00		14,976.05		7,000.00
2030102 Legal Expenses - Op Exp - Rates		6,000.00		5,016.70		8,000.00
2030103 Title/Company Searches - Op Exp - Rates		500.00		171.50		500.00
2030105 Rates Printing and Stationery - Op Exp - Rates		500.00		412.61		500.00
2030106 Rates Debtor Doubtful Debts Expense		500.00		0.00		500.00
2030107 Rates Debtors Written Off		250.00		65.26		250.00
2030109 Rates Consultants and Other Expenses Relating To Rates		19,500.00		18,000.00		19,500.00
2030199 Administration Allocated - Rates Revenue & Admin		52,157.00		54,291.49		56,091.00
OPERATING REVENUE						
3030101 Rates Levied - GRV Residential	221,220.00		221,219.81		228,694.53	
3030110 Rates Levied - UV Rural	1,302,095.00		1,302,095.18		1,347,658.31	
3030120 Rates Levied - GRV Minimum Residential	12,285.00		12,285.00		13,216.00	
3030130 Rates Levied - UV Minimum Rural	19,685.00		19,685.00		20,398.00	
3030132 Rates Levied - UV Minimum Mining Tenement	13,335.00		13,335.00		15,134.00	
3030135 Interim Rates Levied - GRV/UV	3,000.00		1,357.99		2,000.00	
3030136 Back Rates Levied - GRV/UV	500.00		164.87		500.00	
3030137 Ex-Gratia Rates (CBH, etc.)	38,123.00		38,123.11		28,590.00	
3030150 Penalty Interest Raised on Rates	3,310.00		4,918.04		4,000.00	
3030151 Instalment Interest Received	2,464.00		2,463.95		2,000.00	
3030152 Rates Instalment Admin Fee Received	2,580.00		2,580.00		3,000.00	
3030154 Rate Account Enquiry Charges	500.00		1,818.15		1,000.00	
3030155 Reimbursement of Debt Collection Costs (Inc GST)	150.00		0.00		0.00	
3030158 Legal Fees - Outstanding Rates - Op Inc	1,000.00		5,016.70		8,000.00	
3030160 Other Income Relating To Rates	100.00		0.00		100.00	
SUB-TOTAL TO PROGRAMME SUMMARY	1,620,347.00	95,692.00	1,625,062.80	93,218.84	1,674,290.84	92,591.00
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - RATE REVENUE AND ADMINISTRATION	1,620,347.00	95,692.00	1,625,062.80	93,218.84	1,674,290.84	92,591.00

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2025

GENERAL PURPOSE FUNDING	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2030299 Administration Allocated - General Purpose Funding		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
3030200 Financial Assistance Grant - General	52,896.00		1,165,773.00		196,390.00	
3030201 Federal Assistance Grant - Roads Component	48,000.00		668,410.00		112,055.00	
SUB-TOTAL TO PROGRAMME SUMMARY	100,896.00	2,608.00	1,834,183.00	2,714.58	308,445.00	2,805.00
TOTAL - GENERAL PURPOSE FUNDING	100,896.00	2,608.00	1,834,183.00	2,714.58	308,445.00	2,805.00

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2025

INVESTMENT ACTIVITY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2030300 Bank Fees and Charges (Inc GST) - Op Exp		7,000.00		5,857.08		7,000.00
2030301 Bank Fees and Charges (Exc GST) - Op Exp		700.00		694.44		700.00
2030399 Administration Allocated - Investment Activity		7,824.00		8,143.73		8,414.00
<u>OPERATING REVENUE</u>						
3030300 Interest Earned - Reserve Funds - Op Inc	24,907.00		37,710.40		59,036.00	
3030301 Interest Earned - Municipal Funds - Op Inc	39,950.00		49,613.60		39,950.00	
SUB-TOTAL TO PROGRAMME SUMMARY	64,857.00	15,524.00	87,324.00	14,695.25	98,986.00	16,114.00
<u>CAPITAL EXPENDITURE</u>						
4030354 Transfer To Building & Residential Land Reserve - Cap Exp -		34,230.00		37,615.24		10,349.00
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	34,230.00	0.00	37,615.24	0.00	10,349.00
TOTAL - INVESTMENT ACTIVITY	64,857.00	49,754.00	87,324.00	52,310.49	98,986.00	26,463.00

SHIRE OF MUKINBUDIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2025

OTHER GENERAL PURPOSE FUNDING	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2030400 Rounding and Foreign & Other Invalid Currency Op Exp - Oth		50.00		(2.36)		1.00
2030499 Administration Allocated - Other GPF		10,432.00		10,858.30		11,219.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	10,482.00	0.00	10,855.94	0.00	11,220.00
TOTAL - OTHER GENERAL PURPOSE FUNDING	0.00		0.00	10,855.94	0.00	11,220.00

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Members of Council		348,123.00		334,676.22		378,270.00
Other Governance		172,978.00		136,526.58		182,874.00
<u>OPERATING REVENUE</u>						
Members of Council	2,500.00		1,822.15		0.00	
Other Governance	0.00		250.00		0.00	
SUB-TOTAL	2,500.00	521,101.00	2,072.15	471,202.80	0.00	561,144.00
<u>CAPITAL EXPENDITURE</u>						
Members of Council		6,500.00		0.00		12,000.00
SUB-TOTAL	0.00	6,500.00	0.00	0.00	0.00	12,000.00
TOTAL - PROGRAMME SUMMARY	2,500.00	527,601.00	2,072.15	471,202.80	0.00	573,144.00

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2025

MEMBERS OF COUNCIL	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2040100 Members Travelling		4,000.00		5,046.40		5,000.00
2040101 Members Conference Expenses		14,800.00		19,322.06		25,000.00
2040102 Presidents Allowance		10,615.00		10,615.00		10,615.00
2040103 Deputy Presidents Allowance		2,654.00		2,653.75		2,654.00
2040104 Members Sitting Fees		30,000.00		33,954.54		33,600.00
2040106 Members Training		2,000.00		644.16		2,000.00
2040107 Election Expenses - Op Exp - Members		6,876.00		8,654.22		0.00
2040108 Subscriptions & Publications Members - Op Exp		26,905.00		28,704.25		31,315.00
2040109 Members - Insurance - Op Exp		19,248.00		19,248.72		19,248.00
2040110 Stationary, Badges and Other Items Members - Op Exp		1,000.00		1,753.93		1,750.00
2040112 Minor Asset Purchases - Members- Op Exp		2,500.00		0.00		1,000.00
2040113 Chambers Operating Expenses		1,000.00		1,396.57		2,000.00
2040114 Chambers Building Maintenance		500.00		246.12		500.00
2040115 Donations to Community Groups and Functions - Op Exp - M		8,000.00		7,151.27		10,000.00
2040116 Software Licences & IT Support - Op Exp - Members		1,617.00		1,498.94		1,500.00
2040118 NEWROC Admin Fees		13,000.00		13,000.00		13,650.00
2040119 NEWROC - Project Contributions & Business Cases - Op Exp		2,000.00		0.00		2,000.00
2040120 Other Expenses - Members of Council		1,500.00		334.16		1,500.00
2040192 Depreciation - Members		616.00		615.92		616.00
2040199 Administration Allocated - Members of Council		199,292.00		179,836.21		214,322.00
OPERATING REVENUE						
3040101 Reimbursements from Members Received - Op Inc	2,500.00		1,822.15		0.00	
SUB-TOTAL	2,500.00	348,123.00	1,822.15	334,676.22	0.00	378,270.00
CAPITAL EXPENDITURE						
4040150 Furniture & Equipment (Capital) - Members		6,500.00		0.00		12,000.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	6,500.00	0.00	0.00	0.00	12,000.00
TOTAL - MEMBERS OF COUNCIL	2,500.00	354,623.00	1,822.15	334,676.22	0.00	390,270.00

SHIRE OF MUKINBUDIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2025

OTHER GOVERNANCE	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2040200 Civic Functions, Refreshments & Receptions - Other Gov - Op Ex		12,000.00		11,394.74		12,000.00
2040202 Audit Fees - Op Exp - Other Gov		34,950.00		28,340.00		33,000.00
2040206 Long Term Financial Planning Consultancy		10,000.00		0.00		10,000.00
2040207 Asset Management & Valuations Consultants - Op Exp - Other Gov		16,300.00		16,369.15		25,000.00
2040210 Other Consultancy - Strategic		35,000.00		11,904.50		55,000.00
2040211 Other Governance Consultant Expenses - Op Exp - Other Gov		23,000.00		25,085.00		3,000.00
2040299 Administration Allocated - Other Governance		41,728.00		43,433.19		44,874.00
<u>OPERATING REVENUE</u>						
3040200 Contributions & Donations - Other Governance	0.00		250.00		0.00	
SUB-TOTAL	0.00	172,978.00	250.00	136,526.58	0.00	182,874.00
TOTAL - OTHER GOVERNANCE	0.00	172,978.00	250.00	136,526.58	0.00	182,874.00

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		24,150.00		21,979.15		22,310.00
Emergency Services Levy		28,563.00		23,580.41		27,484.00
Animal Control		26,190.00		25,017.59		26,977.00
Other Law, Order & Public Safety		3,108.00		2,714.58		3,305.00
<u>OPERATING REVENUE</u>						
Emergency Services Levy	18,429.00		16,962.89		18,429.00	
Animal Control	2,250.00		2,156.81		2,300.00	
SUB-TOTAL	20,679.00	82,011.00	19,119.70	73,291.73	20,729.00	80,076.00
<u>CAPITAL EXPENDITURE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	20,679.00	82,011.00	19,119.70	73,291.73	20,729.00	80,076.00

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2025

FIRE PREVENTION	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2050100 Fire Prevention/Burning/Control Jobs		4,753.00		2,379.79		2,500.00
2050102 Minor Asset Purchases - Fire Prevention - O		1,000.00		981.68		1,000.00
2050192 Depreciation - Fire Prevention		13,181.00		13,188.53		13,201.00
2050199 Administration Allocated - Fire Prevention		5,216.00		5,429.15		5,609.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	24,150.00	0.00	21,979.15	0.00	22,310.00
TOTAL - FIRE PREVENTION	0.00	24,150.00	0.00	21,979.15	0.00	22,310.00

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2025

EMERGENCY SERVICES LEVY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
2050200 ESL Purchase of Small Equipment <1,500		1,000.00		0.00		1,000.00
2050202 ESL Maintenance of Vehicles		1,689.00		441.76		3,156.00
2050203 ESL Building Maintenance		1,835.00		0.00		1,835.00
2050204 ESL Protective Clothing and Accessories		1,500.00		1,192.04		1,000.00
2050205 ESL Building Operations (Excludes Insuranc		500.00		543.11		500.00
2050207 ESL Insurances		10,707.00		10,545.20		7,874.00
2050216 Utilities Rates and Taxes - Op Exp ESL		900.00		0.00		900.00
2050299 Administration Allocated - Op Exp ESL		10,432.00		10,858.30		11,219.00
<u>OPERATING REVENUE</u>						
3050200 ESL Admin Fee/Commission	4,000.00		4,000.00		4,000.00	
3050201 ESL Operating Grant	14,229.00		12,749.65		14,229.00	
3050203 ESL Non-Payment Penalty Interest	200.00		213.24		200.00	
SUB-TOTAL	18,429.00	28,563.00	16,962.89	23,580.41	18,429.00	27,484.00
TOTAL - EMERGENCY SERVICES LEVY	18,429.00		16,962.89	23,580.41	18,429.00	27,484.00

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2025

ANIMAL CONTROL	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2050304 Animal Control Expenses - Other		150.00		131.00		150.00
2050306 Dog Pound Maintenance		300.00		0.00		300.00
2050307 Ranger Services (Contracted)		15,000.00		13,870.00		15,000.00
2050308 Dog Pound Operations		150.00		0.00		150.00
2050392 Depreciation - Animal Control		158.00		158.29		158.00
2050399 Administration Allocated - Animal Control		10,432.00		10,858.30		11,219.00
<u>OPERATING REVENUE</u>						
3050300 Pound Fees	200.00		136.36		200.00	
3050301 Dog Registration Fees	1,200.00		1,422.50		1,500.00	
3050302 Fines and Penalties - Animal Control	200.00		120.00		100.00	
3050304 Cat Registration Fees	650.00		432.50		500.00	
3050305 Animal Trap Hire Fees	0.00		45.45		0.00	
SUB-TOTAL	2,250.00	26,190.00	2,156.81	25,017.59	2,300.00	26,977.00
TOTAL - ANIMAL CONTROL	2,250.00	26,190.00	2,156.81	25,017.59	2,300.00	26,977.00

SHIRE OF MUKINBUDIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2025

OTHER LAW, ORDER, PUBLIC SAFETY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2050401 Community Safety Expenses		500.00		0.00		500.00
2050499 Administration Allocated - Other LO&PS		2,608.00		2,714.58		2,805.00
SUB-TOTAL	0.00	3,108.00	0.00	2,714.58	0.00	3,305.00
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0.00	3,108.00	0.00	2,714.58	0.00	3,305.00

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Health Inspection and Administration		26,152.00		26,746.30		29,919.00
Preventative Services - Pest Control		3,008.00		2,714.58		3,305.00
Preventative Services - Other		3,008.00		3,074.58		3,205.00
Other Health		76,785.00		80,827.45		84,891.00
<u>OPERATING REVENUE</u>						
Health Inspection and Administration	200.00		0.00		200.00	
SUB-TOTAL	200.00	108,953.00	0.00	113,362.91	200.00	121,320.00
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	200.00		0.00	113,362.91	200.00	121,320.00

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2025

HEALTH INSPECTION & ADMIN	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2070307 Contract EHO - Op Exp		10,720.00		15,888.00		13,700.00
2070310 Other Health Admin Expenses		5,000.00		0.00		5,000.00
2070399 Administration Allocated - Preventative Service - Admin		10,432.00		10,858.30		11,219.00
<u>OPERATING REVENUE</u>						
3070307 Other Income - Inspection/Admin	200.00		0.00		200.00	
SUB-TOTAL	200.00	26,152.00	0.00	26,746.30	200.00	29,919.00
TOTAL - HEALTH INSPECTION & ADMIN	200.00	26,152.00	0.00	26,746.30	200.00	29,919.00

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2025

PREVENTIVE SERVICES - PEST CONTROL		23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
2070400 Mosquito Control - Op Exp - Pest Control			400.00		0.00		500.00
2070499 Administration Allocated - Pest Control			2,608.00		2,714.58		2,805.00
SUB-TOTAL		0.00	3,008.00	0.00	2,714.58	0.00	3,305.00
TOTAL - PREVENTIVE SERVICES - PEST CONTROL		0.00	3,008.00	0.00	2,714.58	0.00	3,305.00

Jobs

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2025

PREVENTIVE SERVICES - OTHER	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2070500 Analytical & Other Expenses		400.00		360.00		400.00
2070599 Administration Allocated - Preventative Service Other		2,608.00		2,714.58		2,805.00
SUB-TOTAL	0.00	3,008.00	0.00	3,074.58	0.00	3,205.00
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	3,008.00	0.00	3,074.58	0.00	3,205.00

SHIRE OF MUKINBUDIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2025

OTHER HEALTH	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2070602 Medical Practice Costs		47,321.00		48,502.85		52,304.00
2070603 Medical Practice Costs - Doctor House Rent		8,100.00		10,608.00		9,650.00
2070605 Advertising, Contributions & Other Health Exp - Op Exp - Other		500.00		0.00		500.00
2070699 Administration Allocated - Other Health		20,864.00		21,716.60		22,437.00
SUB-TOTAL	0.00	76,785.00	0.00	80,827.45	0.00	84,891.00
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER HEALTH	0.00	76,785.00	0.00	80,827.45	0.00	84,891.00

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Community Resource Centre		260,935.00		241,063.95		296,526.00
Other Education		200.00		70.00		200.00
Care Of Families And Children		38,777.00		36,786.89		38,767.00
Aged & Disability - Senior Citz Centre		35,864.00		36,716.60		37,437.00
Other Welfare		0.00		0.00		0.00
<u>OPERATING REVENUE</u>						
Community Resource Centre	171,254.00		206,633.67		149,162.50	
Care Of Families And Children	0.00		0.00		(0.00)	
SUB-TOTAL	171,254.00	335,776.00	206,633.67	314,637.44	149,162.50	372,930.00
<u>CAPITAL EXPENDITURE</u>						
Community Resource Centre		3,240.00		5,730.23		6,860.00
Care Of Families And Children		12,409.00		12,409.39		12,654.00
SUB-TOTAL	0.00	15,649.00	0.00	18,139.62	0.00	19,514.00
TOTAL - PROGRAMME SUMMARY	171,254.00	351,425.00	206,633.67	332,777.06	149,162.50	392,444.00

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2025

COMMUNITY RESOURCE CENTRE	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2080200 CRC Salaries		70,000.00		80,927.74		69,174.00
2080201 CRC Superannuation		11,700.00		8,569.35		8,000.00
2080202 Training and Conferences - OP Exp - CRC		0.00		706.80		1,500.00
2080203 CRC - Other Employee Expenses		3,171.00		795.82		5,400.00
2080204 CRC Building Operating Expenses		20,000.00		21,606.31		22,000.00
2080205 CRC Building & Grounds Maintenance		6,435.00		7,149.64		9,435.00
2080206 Printing and Stationery - OP Exp - CRC		5,000.00		3,940.10		6,500.00
2080207 Signage and Advertising - Op Exp - CRC		1,500.00		1,045.00		1,100.00
2080208 Purchase of Souvenirs & Gifts - Op Exp - CRC		4,500.00		2,852.01		3,600.00
2080209 CRC Equipment Mtce		0.00		246.46		500.00
2080210 CRC IT Equipment Software & Maint - Op Exp		14,545.00		12,423.87		12,440.00
2080211 Internet & Comms Operating Expenses - CRC		1,560.00		1,260.00		1,560.00
2080212 Minor Asset Purchases - CRC - Op Exp		1,000.00		6,018.45		20,000.00
2080213 Receptions and Refreshments - OP Exp - CRC		500.00		239.62		500.00
2080215 Seniors Week CRC Op Expenditure		4,000.00		6,687.70		0.00
2080216 Events/Workshop & Initiatives CRC Expenses		26,000.00		22,408.62		30,000.00
2080220 Other CRC Expenses - OP Exp		3,200.00		2,418.93		3,500.00
2080260 Trainee Grants Expenditure (Tied Ref 9304860) - CRC		40,000.00		32,893.82		72,154.00
2080292 Depreciation - CRC		40,000.00		20,729.98		20,749.00
2080299 Administration Allocated - Op Exp - CRC		7,824.00		8,143.73		8,414.00
OPERATING REVENUE						
3080200 Grant Funding - CRC General Untied - Op Inc (Inc GST) - CR	0.00		3,025.00		1,500.00	
3080201 DPIRD Service Agreement Grant Funding - Op Inc (Inc GST)	96,704.00		139,145.00		102,704.00	
3080202 Dept of Human Services Service Agreement Income- Op Inc (8,900.00		8,899.20		9,166.00	
3080204 Reimbursements Received - Op Inc (Inc GST) - CRC	0.00		218.18		0.00	
3080205 Events/Workshop & Initiatives CRC Op Income (Inc GST)	8,000.00		9,175.46		9,000.00	
3080208 Sale of Souvenirs & Gifts - Op Inc (Inc GST) - CRC	2,500.00		2,768.21		2,500.00	
3080210 General CRC Sales and Services Income - Op Inc (Inc GST) -	10,000.00		7,686.31		8,000.00	
3080214 Room Hire/lease Income - Op Inc (Inc GST) - CRC	6,000.00		5,445.47		5,500.00	
3080219 Secreterial Services Income - Op Inc (Inc GST)-CRC	1,000.00		1,330.45		1,500.00	
3080225 Interest & Sundry Income - Op Inc (Exc GST) - CRC	150.00		132.89		100.00	
3080260 Trainee Grants Rec'd (Tied Ref 9304860) - Op Inc (Inc GST)	38,000.00		28,807.50		9,192.50	
SUB-TOTAL	171,254.00	260,935.00	206,633.67	241,063.95	149,162.50	296,526.00
CAPITAL EXPENDITURE						
4080264 Transfers To CRC Reserve - Cap Exp - CRC		3,240.00		5,730.23		6,860.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	3,240.00	0.00	5,730.23	0.00	6,860.00
TOTAL - COMMUNITY RESOURCE CENTRE	171,254.00	264,175.00	206,633.67	246,794.18	149,162.50	303,386.00

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2025

OTHER EDUCATION	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2080302 School Prizes Expense		100.00		70.00		100.00
2080305 Support for School Events - Op Exp - Other Educ		100.00		0.00		100.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	200.00	0.00	70.00	0.00	200.00
TOTAL - OTHER EDUCATION	0.00	200.00	0.00	70.00	0.00	200.00

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2025

CARE OF FAMILIES & CHILDREN	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2080400 Child Care & Early Learning Building Operations Jobs		3,500.00		2,970.21		3,500.00
2080401 Child Care & Early Learning Building & Grounds Maintenance Jobs		6,336.00		5,002.32		6,500.00
2080481 Interest Repayments on Loan 125 White St Child Care - Op E		4,133.00		4,132.33		3,888.00
2080492 Depreciation - Care of Families		19,592.00		19,252.88		19,270.00
2080499 Administration Allocated - Care of Families & Children		5,216.00		5,429.15		5,609.00
<u>OPERATING REVENUE</u>						
3080410 Contributions, Reimb & Other Income (GST Free)-Op Inc-Far	0.00		0.00		(0.00)	
SUB-TOTAL	0.00	38,777.00	0.00	36,786.89	(0.00)	38,767.00
<u>CAPITAL EXPENDITURE</u>						
4080470 Principal Repayment on Loan 125 White St Child Care - Cap		12,409.00		12,409.39		12,654.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	12,409.00	0.00	12,409.39	0.00	12,654.00
TOTAL - CARE OF FAMILIES & CHILDREN	0.00	51,186.00	0.00	49,196.28	(0.00)	51,421.00

SHIRE OF MUKINBUDIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2025

AGED & DISABILITY - SENIOR CITZ CENTRE	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2080506 CEACA Housing - Op Exp		15,000.00		15,000.00		15,000.00
2080599 Administration Allocated - Senior Citz Centre		20,864.00		21,716.60		22,437.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	35,864.00	0.00	36,716.60	0.00	37,437.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AGED & DISABILITY - SENIOR CITZ CENTRE	0.00	35,864.00	0.00	36,716.60	0.00	37,437.00

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY

	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
Housing - Shire (Staff and Rentals)		188,110.00		170,506.08		193,538.00
Housing - Aged (Including Senior Citizens)		149,912.00		141,972.12		161,481.00
Housing - Other (Including Joint Venture)		104,807.00		96,582.53		100,688.00
OPERATING REVENUE						
Housing - Shire (Staff and Rentals)	181,805.00		192,272.94		184,107.00	
Housing - Aged (Including Senior Citizens)	67,020.00		79,626.11		60,880.00	
Housing - Other (Including Joint Venture)	47,977.00		48,720.76		52,960.00	
SUB-TOTAL	296,802.00	442,829.00	320,619.81	409,060.73	297,947.00	455,707.00
CAPITAL EXPENDITURE						
Housing - Shire (Staff and Rentals)		598,060.00		73,059.54		574,776.00
Housing - Aged (Including Senior Citizens)		750.00		12,424.26		181,423.00
Housing - Other (Including Joint Venture)		5,308.00		5,350.84		5,839.00
CAPITAL REVENUE						
Housing - Shire (Staff and Rentals)	500,000.00		0.00		500,000.00	
Housing - Other (Including Joint Venture)	53.00		0.00		0.00	
SUB-TOTAL	500,053.00	604,118.00	0.00	90,834.64	500,000.00	762,038.00
TOTAL - PROGRAMME SUMMARY	796,855.00	1,046,947.00	320,619.81	499,895.37	797,947.00	1,217,745.00

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 June 2025

HOUSING - SHIRE (STAFF AND RENTALS)	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
2090100 Shire Housing Building Operations		59,690.00		53,536.03		58,000.00
2090101 Shire Housing Building Maintenance		36,112.00		19,434.90		48,000.00
2090102 Staff Housing Grounds Maintenance		4,425.00		2,044.03		5,500.00
2090103 Minor Asset Purchases - Housing Shire Staff & Rentals - Op I		1,200.00		0.00		0.00
2090112 Interest on Loan 124 Paid - Op Exp - Housing Shire		5,386.00		5,385.70		4,598.00
2090115 Interest on Loan 126 Paid - Op Exp - Housing Shire		15,703.00		15,702.88		13,774.00
2090182 Depreciation To Be Allocated - Housing - Shire		14,083.00		14,090.43		14,104.00
2090192 Depreciation Unallocated - Housing - Shire		49,621.00		50,095.93		50,142.00
2090199 Administration Allocated - Housing - Shire		52,159.00		54,291.49		56,093.00
Recovered amounts						
2090198 Staff Housing Costs Recovered		(50,269.00)		(44,075.31)		(56,673.00)
OPERATING REVENUE						
3090102 Other Reimbursements Recieved - Op Inc - Staff Housing	0.00		872.72		0.00	
3090108 Income - 5 Cruickshank Road	6,240.00		6,161.43		6,760.00	
3090109 Income - 11 Cruickshank Road	27,391.00		28,924.26		27,391.00	
3090110 Income - 15 Cruickshank Road	3,940.00		4,826.75		3,940.00	
3090111 Do not use - Now allocated to 3130209 (old Income - 25 Crui	45,000.00		45,261.96		0.00	
3090112 Income - 1 Salmon Gum Alley	0.00		0.00		0.00	
3090114 Income - 25A Calder Street	9,660.00		9,406.48		9,660.00	
3090115 Income - 25B Calder Street	9,660.00		9,514.29		9,660.00	
3090116 Income - 8 Lansdell Street	10,400.00		10,857.14		11,440.00	
3090120 8 Gimlett Way - Shire Houing (Staff & Rental) - Op Inc	37,444.00		40,323.81		38,186.00	
3090131 Do not use - now allocated to 3130209 (old 20 Earl Drive - Be	45,000.00		0.00		0.00	
3090148 12 Gimlett Way - Shire Housing (Staff & Rental) - Op Inc	38,535.00		40,693.03		38,535.00	
3090149 4 Earl Drive - Shire Housing (Staff & Rental) - Op Inc	38,535.00		40,693.03		38,535.00	
3090199 Less Housing Income Allocated - Shire Housing (Staff & Rent	(90,000.00)		(45,261.96)		0.00	
SUB-TOTAL	181,805.00	188,110.00	192,272.94	170,506.08	184,107.00	193,538.00
CAPITAL EXPENDITURE						
4090150 Buildings (Capital) - Staff Housing		525,000.00		0.00		500,000.00
4090160 Loan Principal Repayment Exp - Loan 124 - Cap Exp - Housi		25,904.00		25,903.89		26,692.00
4090165 Loan Principal Repayment Exp - Loan 126 - Cap Exp - Housi		47,156.00		47,155.65		48,084.00
CAPITAL REVENUE						
5090150 Proceeds on Disposal of Assets - Cap Inc - Housing Shire	500,000.00		0.00		500,000.00	
SUB-TOTAL	500,000.00	598,060.00	0.00	73,059.54	500,000.00	574,776.00
TOTAL - HOUSING - SHIRE (STAFF AND RENTALS)	681,805.00	786,170.00	192,272.94	243,565.62	684,107.00	768,314.00

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 June 2025

HOUSING - AGED (INCLUDING SENIOR CITIZENS)	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
2090200 Aged Housing Building Operations		26,080.00		23,668.46		26,080.00
2090201 Aged Housing Building Maintenance - Op Exp - Aged Housing		57,379.00		49,726.17		65,000.00
2090202 Aged Housing Grounds Maintenance - Op Exp - Aged Housing		5,000.00		4,986.53		5,000.00
2090292 Depreciation Unallocated - Aged Housing		9,294.00		9,299.47		9,308.00
2090299 Administration Allocated - Housing Aged		52,159.00		54,291.49		56,093.00
<i>Recovered amounts</i>						
<u>OPERATING REVENUE</u>						
3090201 Income - Aged Unit 1 & 2	6,240.00		6,428.57		6,240.00	
3090203 Income - Aged Unit 3	3,120.00		5,520.00		6,240.00	
3090204 Income - Aged Unit 4	6,240.00		6,240.00		6,240.00	
3090205 Income - Aged Unit 5	2,860.00		4,180.00		440.00	
3090206 Income - Aged Unit 6	5,720.00		5,861.43		5,720.00	
3090207 Income - Aged Unit 7	5,720.00		6,034.29		5,720.00	
3090208 Income - Aged Unit 8	10,400.00		6,085.71		440.00	
3090209 Income - Aged Unit 9	3,120.00		4,341.66		6,240.00	
3090210 Income - Aged Unit 10	6,240.00		6,582.86		6,240.00	
3090211 Income - Aged Unit 11 - Ferguson St	8,580.00		9,027.86		8,580.00	
3090212 Income - Aged Unit 12 - Ferguson St	8,780.00		8,868.73		8,780.00	
3090214 Other Reimbursements - Aged Housing	0.00		10,455.00		0.00	
SUB-TOTAL	67,020.00	149,912.00	79,626.11	141,972.12	60,880.00	161,481.00
<u>CAPITAL EXPENDITURE</u>						
4090250 Building (Capital) - Aged Housing		0.00		11,236.50		180,000.00
4090254 Transfers To Seniors Housing Reserve - Cap Exp - House Ag		750.00		1,187.76		1,423.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	750.00	0.00	12,424.26	0.00	181,423.00
TOTAL - HOUSING - AGED (INCLUDING SENIOR CITIZENS)	67,020.00	150,662.00	79,626.11	154,396.38	60,880.00	342,904.00

SHIRE OF MUKINBUDIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 June 2025

HOUSING - OTHER (INCLUDING JOINT VENTURE)	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
2090300 Community Housing - Singles JV - Building Operations Jobs		13,818.00		12,211.63		13,818.00
2090301 Community Housing - Singles JV - Building Maintenance Jobs		9,262.00		4,010.49		9,262.00
2090304 Community Housing - Singles JV - Grounds Maintenance Jobs		2,417.00		402.13		1,000.00
2090312 Community Housing - Family JV Building Operations Jobs		6,500.00		7,168.95		7,200.00
2090313 Community Housing - Family JV - Building & Grounds Mainte Jobs		13,754.00		8,801.51		10,672.00
2090382 Depreciation To Be Allocated Housing - Other (Inc Joint Vent Jobs		1,194.00		1,770.36		1,772.00
2090392 Depreciation Unallocated - Other Housing		2,026.00		2,027.05		2,029.00
2090399 Administration Allocated - Housing Other		52,159.00		54,291.49		56,093.00
<u>Recovered amounts</u>						
2090398 Other Housing Costs Recovered - Op Exp - Housing Other		3,677.00		5,898.92		(1,158.00)
<u>OPERATING REVENUE</u>						
3090300 Income - JV Singles Unit 1 Cruickshank Road	4,230.00		4,514.98		8,260.00	
3090301 Income - JV Singles Unit 2 Cruickshank Road	8,060.00		8,012.86		8,060.00	
3090302 Income - JV Singles Unit 3 Cruickshank Road	8,840.00		9,202.91		8,840.00	
3090303 Income - JV Singles Unit 4 Cruickshank Road	4,420.00		4,250.00		4,420.00	
3090304 Income - JV Family Housing - 6 Lansdell Street	11,440.00		11,700.01		11,440.00	
3090305 Income - JV Family Housing - 12 White Street	10,987.00		10,560.00		11,940.00	
3090312 Other Reimbursements Rec'd - Op Inc - Other Housing	0.00		480.00		0.00	
SUB-TOTAL	47,977.00	104,807.00	48,720.76	96,582.53	52,960.00	100,688.00
<u>CAPITAL EXPENDITURE</u>						
4090354 Transfers to White & Lansdell Sts Houses Reserve Housing C		5,255.00		5,350.84		5,839.00
4090355 Transfers to Cruick Rd Singles Units Reserve - Housing Othe		53.00		0.00		0.00
<u>CAPITAL REVENUE</u>						
5090352 Transfers From Building & Residential Land Reserve - Housir	53.00		0.00		0.00	
SUB-TOTAL	53.00	5,308.00	0.00	5,350.84	0.00	5,839.00
TOTAL - HOUSING - OTHER (INCLUDING JOINT VENTURE)	48,030.00	110,115.00	48,720.76	101,933.37	52,960.00	106,527.00

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
Sanitation - Household Refuse		61,657.00		62,669.18		64,414.00
Sanitation - Other		36,385.00		31,004.62		39,959.00
Urban Stormwater Drainage		7,151.00		7,008.06		7,609.00
Protection of the Environment		32,670.00		24,794.65		11,209.00
Town Planning & Regional Development		20,608.00		11,503.68		12,805.00
Community Development		44,488.00		36,997.90		38,085.00
Other Community Amenities		84,167.00		92,784.94		93,239.00
OPERATING REVENUE						
Sanitation - Household Refuse	56,800.00		58,097.64		61,770.00	
Sanitation - Other	20,900.00		20,887.73		22,820.00	
Protection of the Environment	18,041.00		18,041.10		0.00	
Town Planning & Regional Development	500.00		1,337.60		500.00	
Community Development	0.00		36.36		1,000.00	
Other Community Amenities	47,175.00		4,945.47		26,594.00	
SUB-TOTAL	143,416.00	287,126.00	103,345.90	266,763.03	112,684.00	267,320.00
CAPITAL EXPENDITURE						
Other Community Amenities		80,178.00		80,153.00		0.00
SUB-TOTAL	0.00	80,178.00	0.00	80,153.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	143,416.00	367,304.00	103,345.90	346,916.03	112,684.00	267,320.00

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2025

SANITATION - HOUSEHOLD REFUSE

OPERATING EXPENDITURE

2100100 Domestic Refuse Collection	23,333.00		21,755.31		22,000.00
2100102 Refuse Site Maintenance	12,000.00		14,656.31		15,000.00
2100103 Domestic Recycling Collection	18,500.00		18,113.83		19,000.00
2100199 Administration Allocated - Sanitation Household	7,824.00		8,143.73		8,414.00

Jobs
Jobs
Jobs

OPERATING REVENUE

3100100 Domestic Refuse Collection Charges	30,530.00		31,354.17		33,300.00
3100101 Domestic Services (Additional)	0.00		19.57		0.00
3100102 Domestic Recycling Collection Charges	26,270.00		26,723.90		28,470.00

SUB-TOTAL

56,800.00	61,657.00	58,097.64	62,669.18	61,770.00	64,414.00
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TOTAL - SANITATION - HOUSEHOLD REFUSE

56,800.00	61,657.00	58,097.64	62,669.18	61,770.00	64,414.00
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SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
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SANITATION - OTHER	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2100200 Commercial Refuse Collection Jobs		6,800.00		6,592.92		7,000.00
2100201 Refuse Collection - Street Bins Jobs		8,820.00		11,307.44		12,000.00
2100202 Commercial Recycling Collection - Op Exp - San Other Jobs		6,400.00		5,436.38		6,000.00
2100203 Recycling Refuse Collection Jobs		1,799.00		1,538.73		2,000.00
2100206 Purchase of Bins - Op Exp		350.00		700.00		350.00
2100220 Refuse Site Management & Other Exp (Closure Plan 24/25) -		7,000.00		0.00		7,000.00
2100299 Administration Allocated - Sanitation Other		5,216.00		5,429.15		5,609.00
OPERATING REVENUE						
3100200 Commercial Refuse Collection Charge	10,965.00		11,180.00		12,375.00	
3100204 Commercial Recycling Collection Charges	9,435.00		9,435.00		9,945.00	
3100206 Disposal of Asbestos and Other Misc Fill at Refuse Site	500.00		272.73		500.00	
SUB-TOTAL	20,900.00	36,385.00	20,887.73	31,004.62	22,820.00	39,959.00
TOTAL - SANITATION - OTHER	20,900.00	36,385.00	20,887.73	31,004.62	22,820.00	39,959.00

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
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URBAN STORMWATER DRAINAGE	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2100601 Stormwater Drainage Maintenance		1,935.00		1,578.91		2,000.00
2100699 Administration Allocated - Urban Stormwater		5,216.00		5,429.15		5,609.00
SUB-TOTAL	0.00	7,151.00	0.00	7,008.06	0.00	7,609.00
TOTAL - URBAN STORMWATER DRAINAGE	0.00	7,151.00	0.00	7,008.06	0.00	7,609.00

Jobs

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
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PROTECTION OF THE ENVIRONMENT

OPERATING EXPENDITURE

2100703 Minor Assets & Other Operating Exp - Prot of Env	706.00		38.00		500.00
2100704 Eastern Wheatbelt Declared Species Group	0.00		100.00		100.00
2100705 Project Contract & Other Expenses - Protect of Environ	10,000.00		2,479.50		5,000.00
2100713 Grant Funded Operational Exp (Inc GST) (Incone in Acct 310)	16,748.00		16,748.00		0.00
2100799 Administration Allocated - Protection of Environment	5,216.00		5,429.15		5,609.00

OPERATING REVENUE

3100703 Grants NRM and Other (Exp in Acct 2100713) - Op Inc - Prot	18,041.00		18,041.10		0.00
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SUB-TOTAL

18,041.00	32,670.00	18,041.10	24,794.65	0.00	11,209.00
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CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - PROTECTION OF THE ENVIRONMENT

18,041.00	32,670.00	18,041.10	24,794.65	0.00	11,209.00
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SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2025

TOWN PLANNING & REG. DEVELOP.	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2100800 Town Planning Expenses - Op Exp - Twn Planning		17,000.00		8,789.10		9,000.00
2100820 Legal Expenses - Op Exp - Town Planning		1,000.00		0.00		1,000.00
2100899 Administration Allocated - Town Planning		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
3100800 Development Application Fees	500.00		1,337.60		500.00	
SUB-TOTAL	500.00	20,608.00	1,337.60	11,503.68	500.00	12,805.00
TOTAL - TOWN PLANNING & REG. DEVELOP.	500.00	20,608.00	1,337.60	11,503.68	500.00	12,805.00

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
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30 June 2025

COMMUNITY DEVELOPMENT	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2100900 Community Development Staff Salaries & Related Exp - Op E		37,530.00		31,859.48		31,280.00
2100910 Community Development Events/Other - Op Exp - Com Dev Jobs		4,350.00		2,423.84		4,000.00
2100999 Administration Allocated - Community Development		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
3100900 Special Event Charges & Other Inc (Centenary 21-23) (Inc GST)	0.00		36.36		1,000.00	
3100902 Grants (Inc GST) - (Aust Day 2022 - On)- Community Develop	0.00		0.00		0.00	
SUB-TOTAL	0.00	44,488.00	36.36	36,997.90	1,000.00	38,085.00
TOTAL - COMMUNITY DEVELOPMENT	0.00	44,488.00	36.36	36,997.90	1,000.00	38,085.00

SHIRE OF MUKINBUDIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2025

OTHER COMMUNITY AMENITIES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2101000 Cemetery Maintenance/Operations Jobs		28,000.00		36,413.23		36,000.00
2101002 Public Conveniences Operations Jobs		22,753.00		25,945.54		26,000.00
2101003 Public Conveniences Maintenance Jobs		9,090.00		4,910.86		5,000.00
2101092 Depreciation - Other Community Amenities		3,460.00		3,798.71		3,802.00
2101099 Administration Allocated - Other Community Amenities		20,864.00		21,716.60		22,437.00
<u>OPERATING REVENUE</u>						
3101000 Cemetery Charges (Inc GST)	2,300.00		4,727.29		4,000.00	
3101004 Reimbursements - Other Community	0.00		218.18		0.00	
3101005 Grants - No GST - Op Inc - Other Community Amenities	44,875.00		0.00		22,594.00	
SUB-TOTAL	47,175.00	84,167.00	4,945.47	92,784.94	26,594.00	93,239.00
<u>CAPITAL EXPENDITURE</u>						
4101050 Building (Capital) - Other Community Amenities Jobs		21,600.00		21,574.59		0.00
4101060 Infrastructure Other (Capital) - Other Community Amenities Jobs		58,578.00		58,578.41		0.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	80,178.00	0.00	80,153.00	0.00	0.00
TOTAL - OTHER COMMUNITY AMENITIES	47,175.00	164,345.00	4,945.47	172,937.94	26,594.00	93,239.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		121,252.00		109,513.71		118,831.00
Swimming Areas & Beaches		301,260.00		290,260.94		309,363.00
Other Recreation & Sport		475,287.00		511,760.21		545,525.00
Television and Radio Rebroadcasting		7,131.00		2,907.29		7,320.00
Libraries		19,298.00		18,753.30		22,028.00
Heritage		4,708.00		3,726.90		5,305.00
Other Culture		10,758.00		2,756.62		6,609.00
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	77,213.00		2,009.06		109,981.00	
Swimming Areas & Beaches	10,000.00		11,334.07		162,700.00	
Other Recreation & Sport	30,099.00		63,774.02		208,539.00	
Television and Radio Rebroadcasting	0.00		218.18		0.00	
Libraries	100.00		53.81		100.00	
Heritage	120.00		272.72		500.00	
Other Culture	0.00		0.00		590.00	
SUB-TOTAL	117,532.00	939,694.00	77,661.86	939,678.97	482,410.00	1,014,981.00
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		99,424.00		21,277.01		180,000.00
Swimming Areas & Beaches		122,740.00		25,029.98		201,842.00
Other Recreation & Sport		100,000.00		100,766.01		107,500.00
SUB-TOTAL	0.00	322,164.00	0.00	147,073.00	0.00	489,342.00
TOTAL - PROGRAMME SUMMARY	117,532.00	1,261,858.00	77,661.86	1,086,751.97	482,410.00	1,504,323.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

PUBLIC HALLS AND CIVIC CENTRES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2110100 Public Halls and Civic Bldg Operations Jobs		25,552.00		24,493.06		27,802.00
2110101 Town Halls and Public Buildings Building Maintenance - Op E Jobs		26,586.00		19,814.80		21,013.00
2110102 Town Halls Grounds Maintenance - Op Exp - Public Halls Jobs		8,626.00		3,373.17		7,426.00
2110192 Depreciation - Public Halls and Civic Centres		39,624.00		40,116.08		40,153.00
2110199 Administration Allocated - Public Halls		20,864.00		21,716.60		22,437.00
<u>OPERATING REVENUE</u>						
3110100 Town Hall Hire Income	200.00		790.88		500.00	
3110103 Sandalwood Arts Hall Income	709.00		709.08		709.00	
3110104 Railway Station Income	550.00		509.10		500.00	
3110105 Grants & Contributions Rec'd (No GST) - OP Inc - Public Hall	75,754.00		0.00		7,518.00	
3110109 LRCIP Phase 4 - Memorial Hall Income	0.00		0.00		100,754.00	
SUB-TOTAL	77,213.00	121,252.00	2,009.06	109,513.71	109,981.00	118,831.00
<u>CAPITAL EXPENDITURE</u>						
4110150 Building (Capital) - Public Halls & Civic Centres Jobs		99,424.00		21,277.01		180,000.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	99,424.00	0.00	21,277.01	0.00	180,000.00
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	77,213.00	220,676.00	2,009.06	130,790.72	109,981.00	298,831.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

SWIMMING AREAS & BEACHES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2110200 Swimming Pool - Salaries		92,400.00		91,003.47		108,851.00
2110201 Swimming Pool - Superannuation		10,000.00		10,297.02		12,400.00
2110202 Swimming Pool - Training & Conferences		1,000.00		535.36		1,000.00
2110203 Swimming Pool - Other Employee Costs		10,068.00		10,796.02		8,266.00
2110204 Swimming Pool Bldg Operations		48,000.00		51,901.08		52,000.00
2110205 Swimming Pool Bldg/Grounds Maintenance		15,500.00		24,910.21		21,178.00
2110206 Minor Asset Purchases - Swimming Pool - Op Exp		2,000.00		39.95		2,000.00
2110207 Pool Chemicals, Freight & Other Expenses - Op Exp - Swim F		21,000.00		13,241.02		15,000.00
2110292 Depreciation - Mukinbudin Swimming Pool		69,996.00		54,961.91		55,012.00
2110299 Administration Allocated - Op Exp - Swimming Pool		31,296.00		32,574.90		33,656.00
<u>OPERATING REVENUE</u>						
3110201 Swimming Pool Admissions	10,000.00		11,115.89		12,500.00	
3110202 LRCI P4 Aquatic Centre - Changeroom & Chlorination Upgrad	0.00		0.00		150,000.00	
3110203 Swimming Pool Equip Hire, Reimb & Contrib (Inc. GST) - Op	0.00		218.18		200.00	
SUB-TOTAL	10,000.00	301,260.00	11,334.07	290,260.94	162,700.00	309,363.00
<u>CAPITAL EXPENDITURE</u>						
4110255 Building (Capital) - Swimming Pool		100,000.00		0.00		150,000.00
4110175 Transfer to Swimming Pool Reserve - Cap Exp - Swim Pool		22,740.00		25,029.98		26,842.00
SUB-TOTAL	0.00	122,740.00	0.00	25,029.98	0.00	201,842.00
TOTAL - SWIMMING AREAS & BEACHES	10,000.00	424,000.00	11,334.07	315,290.92	162,700.00	511,205.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

OTHER RECREATION & SPORT

OPERATING EXPENDITURE

	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
2110300 Sporting Complex Bldg Ops		58,000.00		60,960.49		61,000.00
2110301 Sporting Complex Building & Grounds Mtce		56,453.00		75,309.41		75,000.00
2110302 Parks & Gardens Maintenance/Operations		58,736.00		40,528.43		45,000.00
2110304 Town Oval Maintenance/Operations		53,504.00		65,557.67		70,000.00
2110306 Drive In Theatre Building Operations		700.00		631.25		1,000.00
2110307 Drive In Theatre Building & Grounds Maintenance		0.00		0.00		400.00
2110308 Mukinbudin Dam Catchment Expenses		10,500.00		12,642.03		13,000.00
2110309 Other Recreation Facilities Operations		11,529.00		10,224.90		13,430.00
2110310 Other Recreation Facilities Building Maintenance		8,171.00		11,162.59		14,171.00
2110311 Other Recreation Facilities Grounds Maintenance Exp		23,523.00		20,860.07		28,523.00
2110313 Minor Asset Purchases - Other Rec & Sport (P&G) - Op Exp		9,000.00		8,896.40		7,000.00
2110315 Events Kit General Expenses		1,000.00		0.00		1,000.00
2110316 Consultants, Reimb & Other Exp - Other Rec&Sport-Op Exp		10,000.00		0.00		10,000.00
2110319 Marquee & Trailer Expenses, Inc Hire Exps (Inc in 3110309) -	Jobs	2,235.00		5,683.99		6,000.00
2110321 Other Rec & Sport & District Club Expenses - Op Exp - Other		0.00		3,914.00		0.00
2110325 Donations & Contributions to Sporting Groups - Op Exp - Oth	Jobs	1,835.00		4,863.29		4,000.00
2110329 Gym Minor Assets & Equipment Maint - OpExp - Other Rec		8,000.00		4,444.16		8,000.00
2110337 Central Wheatbelt Football League		2,500.00		2,500.00		2,500.00
2110392 Depreciation - Other Recreation		107,442.00		129,290.04		129,408.00
2110399 Administration Allocated - Other Rec & Sport		52,159.00		54,291.49		56,093.00

OPERATING REVENUE

3110300 Recreation/Sporting Complex Hire Fees	1,800.00		3,086.37		2,500.00
3110301 Sport Leases and Rentals	0.00		0.00		0.00
3110302 Contributions & Donations Rec'd (No GST) - Op Inc - Other R	0.00		1,183.79		0.00
3110303 Reimbursement and Other Income Rec'd (Inc GST) - Other R	9,090.00		12,981.17		0.00
3110304 Grants Excluding GST - Other Recreation	0.00		26,451.00		0.00
3110305 Annual Sporting Club Levy	8,209.00		8,209.09		8,209.00
3110309 Marquee & Trailer Hire Income (Exp in MARQU) - Oth Rec	6,000.00		6,409.08		1,500.00
3110315 Events Kit Hire Income	1,000.00		1,003.64		1,000.00
3110324 LRCIP Phase 3 Grant Excluding GST - Op Inc - Other Recrea	0.00		0.00		66,330.00
3110325 LRCIP Phase 4 Lions Park Income	0.00		0.00		65,000.00
3110326 LRCIP Ph 4 Grant Football Oval Lighting Exc GST -Op Inc -O	0.00		0.00		60,000.00
3110331 Gymnasium Membership Fees	4,000.00		4,449.88		4,000.00

SUB-TOTAL

30,099.00	475,287.00	63,774.02	511,760.21	208,539.00	545,525.00
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CAPITAL EXPENDITURE

4110355 Building (Capital) - Other Recreation/Sport		0.00		52,152.59		0.00
4110360 Infrastructure Parks & Ovals - Other Rec & Sport - Cap Exp		50,000.00		0.00		0.00
4110365 Infrastructure Other - Other Rec & Sport -Cap Exp		50,000.00		48,613.42		107,500.00

CAPITAL REVENUE

SUB-TOTAL

0.00	100,000.00	0.00	100,766.01	0.00	107,500.00
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TOTAL - OTHER RECREATION & SPORT

30,099.00	575,287.00	63,774.02	612,526.22	208,539.00	653,025.00
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SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

TELEVISION & RADIO REBROADCASTING	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2110400 Radio Re-Broadcasting Operations - Op Exp		2,510.00		1,350.69		2,500.00
2110401 Radio Re-Broadcasting Maintenance - Op Exp		1,000.00		0.00		1,000.00
2110492 Depreciation - Radio Rebroadcasting		1,013.00		1,013.68		1,015.00
2110499 Administration Allocated - Radio Rebroadcasting		2,608.00		542.92		2,805.00
<u>OPERATING REVENUE</u>						
3110402 Reimbursements - TV/Radio	0.00		218.18		0.00	
SUB-TOTAL	0.00	7,131.00	218.18	2,907.29	0.00	7,320.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - TELEVISION & RADIO REBROADCASTING	0.00	7,131.00	218.18	2,907.29	0.00	7,320.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
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LIBRARIES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2110505 Minor Asset Purchases - Library - Op Exp		850.00		825.45		1,000.00
2110506 Library - Lost Books/Book Purchases		200.00		140.00		200.00
2110510 Library - Other Expenses		2,600.00		1,500.39		4,000.00
2110599 Administration Allocated - Op Exp Libraries		15,648.00		16,287.46		16,828.00
<u>OPERATING REVENUE</u>						
3110501 Library Other Income inc Reimb for Lost Books, Book Sales, I	100.00		53.81		100.00	
SUB-TOTAL	100.00	19,298.00	53.81	18,753.30	100.00	22,028.00
TOTAL - LIBRARIES	100.00	19,298.00	53.81	18,753.30	100.00	22,028.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

HERITAGE	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2110603 Historical Preservation & Information Related Expenses - Op		1,500.00		0.00		1,500.00
2110604 Pope Hills Facilities Operating & Maint Exp - Heritage		600.00		1,012.32		1,000.00
2110699 Administration Allocated - Heritage		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
3110600 Sale of History Books & Historical Items - Op Inc - Heritage	120.00		272.72		500.00	
SUB-TOTAL	120.00	4,708.00	272.72	3,726.90	500.00	5,305.00
<u>CAPITAL EXPENDITURE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - HERITAGE	120.00	4,708.00	272.72	3,726.90	500.00	5,305.00

SHIRE OF MUKINBUDIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2025

OTHER CULTURE	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2110730 Community Artwork & Other Cultural Operating Expenses - O Jobs		5,542.00		42.04		1,000.00
2110799 Administration Allocated - Other Culture		5,216.00		2,714.58		5,609.00
<u>OPERATING REVENUE</u>						
3110701 Reimbursements & Fees - Op Inc - Other Culture	0.00		0.00		590.00	
SUB-TOTAL	0.00	10,758.00	0.00	2,756.62	590.00	6,609.00
TOTAL - OTHER CULTURE	0.00	10,758.00	0.00	2,756.62	590.00	6,609.00

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Roads, Streets, Bridges and Depots		2,147,918.00		2,242,869.14		2,229,759.00
Aerodromes		23,574.00		22,534.31		22,574.00
Transport Licensing		28,080.00		28,326.37		30,047.00
<u>OPERATING REVENUE</u>						
Roads, Streets, Bridges and Depots	1,575,430.00		1,062,350.22		3,742,745.00	
Road Plant Purchases	27,000.00		6,636.36		14,000.00	
Transport Licensing	20,400.00		18,148.06		20,400.00	
SUB-TOTAL	1,622,830.00	2,199,572.00	1,087,134.64	2,293,729.82	3,777,145.00	2,282,380.00
<u>CAPITAL EXPENDITURE</u>						
Roads, Streets, Bridges and Depots		2,414,563.00		2,031,753.01		3,963,906.00
Road Plant Purchases		503,434.00		188,576.83		645,609.00
<u>CAPITAL REVENUE</u>						
Roads, Streets, Bridges and Depots	189,957.00		189,957.00		0.00	
Road Plant Purchases	318,000.00		15,636.36		67,000.00	
SUB-TOTAL	507,957.00	2,917,997.00	205,593.36	2,220,329.84	67,000.00	4,609,515.00
TOTAL - PROGRAMME SUMMARY	2,130,787.00	5,117,569.00	1,292,728.00	4,514,059.66	3,844,145.00	6,891,895.00

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2025

STREETS, ROADS, BRIDGES & DEPOT

OPERATING EXPENDITURE

	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
2120100 Rural Road Maintenance Op Exp Jobs		554,446.00		337,750.24		369,000.00
2120101 Townsite Road Maintenance Op Exp Jobs		34,209.00		59,259.00		35,000.00
2120102 Flood Damage Maintenance Jobs		0.00		3,853.80		0.00
2120103 Roads/Street Cleaning Jobs		2,599.00		1,826.83		2,000.00
2120104 Street Trees & Watering Jobs		12,092.00		7,413.49		8,000.00
2120105 Street Trees Pruning & Tree Lopping Jobs		4,669.00		149.26		2,000.00
2120106 Traffic Signs/Equipment (Safety) Jobs		41,095.00		14,205.91		20,000.00
2120107 Footpath Maintenance Jobs		1,835.00		161.16		1,000.00
2120108 Street Lighting - Operating Expenses - Sts,Rds & Bridges		20,425.00		17,352.15		21,606.00
2120111 General Verge Maintenance & Cleaning - Op Exp - Sts Rds & Jobs		48,539.00		68,645.02		50,000.00
2120112 Townscape Maintenance & Operating Exps - Op Exp - Sts Rcs Jobs		2,834.00		22,660.77		10,000.00
2120192 Depreciation - Roads, Bridges & Depots		1,425,175.00		1,709,591.51		1,711,153.00

OPERATING REVENUE

3120100 Regional Road Group Grants RRG (MRWA) (Inc GST) Op Inc	421,077.00		423,982.00		436,539.00	
3120101 Direct Road Grant (MRWA)	165,638.00		165,638.00		199,334.00	
3120102 Roads to Recovery Grant (exc GST) - Op Inc	302,647.00		302,647.00		596,517.00	
3120104 Wheatbelt Secondary Freight Net Grant (MRWA) (Inc GST) C	284,106.00		32,243.99		2,081,856.00	
3120107 Heavy Vehicle Rest Area (HVRA) Grant	0.00		0.00		66,400.00	
3120112 LRCIP Grants (No GST) (P1 in 20-21)(P3 in 21- 23)- Op Inc-	185,219.00		31,487.22		145,356.00	
3120114 LRCI Phase 4 Road Grant (No GST) (P4 2023-2025)- Op Inc-	216,743.00		68,777.01		216,743.00	
3120117 Footpaths Grants Rec'd Ex GST - Op Inc - Sts Rds & Bridge:	0.00		37,575.00		0.00	

SUB-TOTAL

	1,575,430.00	2,147,918.00	1,062,350.22	2,242,869.14	3,742,745.00	2,229,759.00
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CAPITAL EXPENDITURE

4120140 Townscape Infrastructure Other - Cap Exp - Rds Jobs		185,219.00		90,274.12		133,000.00
4120155 Plant & Equipment (WSFN Funded 2023-2024) -Cap Exp -Sts		0.00		10,250.00		0.00
4120164 Roads Works in Progress - Sts Roads & Bridges - Cap Exp Jobs		304,400.00		89,981.02		0.00
4120166 Roads Renewal Works - Capital Exp Jobs		1,621,854.00		1,543,604.36		3,829,885.00
4120170 Footpaths Capital Expenditure - Sts Rds & Bridges Jobs		299,100.00		290,308.95		0.00
4120175 Transfers To Transport Infrastructure Reserve - Cap Exp - St		3,990.00		7,334.56		1,021.00

CAPITAL REVENUE

5120151 Transfers From Transport Infrastructure Reserve - Cap Inc - 5	189,957.00		189,957.00		0.00	
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SUB-TOTAL

	189,957.00	2,414,563.00	189,957.00	2,031,753.01	0.00	3,963,906.00
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TOTAL - STREETS, ROADS, BRIDGES & DEPOT

	1,765,387.00	4,562,481.00	1,252,307.22	4,274,622.15	3,742,745.00	6,193,665.00
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SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2025

ROAD PLANT PURCHASES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
3120290 Profit on Disposal of Assets - Op Inc - Road Plant Purchases	27,000.00		6,636.36		14,000.00	
SUB-TOTAL	27,000.00	0.00	6,636.36	0.00	14,000.00	0.00
<u>CAPITAL EXPENDITURE</u>						
4120250 Plant & Equipment (Capital) - Road Plant Purchases		398,204.00		78,962.90		530,000.00
4120275 Transfer to Plant Reserve - Cap Exp - Rd Plant Purchases		105,230.00		109,613.93		115,609.00
<u>CAPITAL REVENUE</u>						
5120250 Proceeds on Disposal of Assets - Cap Inc - Road Plant Purch	68,000.00		15,636.36		67,000.00	
5120252 Transfers From Plant Reserve-Cap Inc- Road Plant Purchase	250,000.00		0.00		0.00	
SUB-TOTAL	318,000.00	503,434.00	15,636.36	188,576.83	67,000.00	645,609.00
TOTAL - ROAD PLANT PURCHASES	345,000.00	503,434.00	22,272.72	188,576.83	81,000.00	645,609.00

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2025

AERODROMES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2120300 Airstrip & Grounds Maintenance/Operations Jobs		6,579.00		7,561.99		7,500.00
2120492 Depreciation - Aerodromes		14,387.00		12,257.74		12,269.00
2120499 Administration Allocated - Aerodromes		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	23,574.00	0.00	22,534.31	0.00	22,574.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AERODROMES	0.00	23,574.00	0.00	22,534.31	0.00	22,574.00

SHIRE OF MUKINBUDIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
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TRANSPORT LICENCING	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2120500 Training and Accommodation - Licensing		2,000.00		1,180.62		2,000.00
2120599 Administration Allocated - Transport Licensing		26,080.00		27,145.75		28,047.00
OPERATING REVENUE						
3120500 Sale of Shire Plates	400.00		181.80		400.00	
3120501 Commissions - Licensing	18,000.00		16,472.40		18,000.00	
3120502 Reimbursements - Licensing	2,000.00		1,493.86		2,000.00	
SUB-TOTAL	20,400.00	28,080.00	18,148.06	28,326.37	20,400.00	30,047.00
TOTAL - TRANSPORT LICENCING	20,400.00	28,080.00	18,148.06	28,326.37	20,400.00	30,047.00

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2025

PROGRAMME SUMMARY	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Rural Services		22,879.00		32,662.94		33,305.00
Tourism and Area Promotion		348,368.00		348,882.92		387,402.35
Building Control		9,216.00		6,236.35		14,609.00
Economic Development		6,626.00		7,842.11		9,805.00
Other Economic Services		81,731.00		111,102.81		92,598.00
<u>OPERATING REVENUE</u>						
Tourism and Area Promotion	361,360.00		305,050.95		326,360.00	
Building Control	4,000.00		2,980.78		4,000.00	
Economic Development	0.00		5,854.48		8,736.00	
Other Economic Services	426,068.00		50,979.63		81,889.00	
SUB-TOTAL	791,428.00	468,820.00	364,865.84	506,727.13	420,985.00	537,719.35
<u>CAPITAL EXPENDITURE</u>						
Tourism and Area Promotion		48,396.00		179,930.24		95,973.00
Other Economic Services		586,872.00		218,824.59		381,866.00
<u>CAPITAL REVENUE</u>						
Tourism and Area Promotion	0.00		155,000.00		0.00	
Other Economic Services	0.00		51,418.49		0.00	
SUB-TOTAL	0.00	635,268.00	206,418.49	398,754.83	0.00	477,839.00
TOTAL - PROGRAMME SUMMARY	791,428.00	1,104,088.00	571,284.33	905,481.96	420,985.00	1,015,558.35

SHIRE OF MUKINBUDIN
SCHEDULE 13 - ECONOMIC SERVICES
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RURAL SERVICES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2130100 Noxious Weed Control Jobs		15,935.00		18,458.41		20,000.00
2130102 Vermin Control		3,836.00		10,989.95		10,000.00
2130103 Rural Counselling Service Exp & Donat' - Op Exp - Rural Sen		500.00		500.00		500.00
2130199 Administration Allocated - Rural Services		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	22,879.00	0.00	32,662.94	0.00	33,305.00
TOTAL - RURAL SERVICES	0.00	22,879.00	0.00	32,662.94	0.00	33,305.00

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TOURISM & AREA PROMOTION	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2130202 Tourism & Area Promotion & Caravan Park Other Exp- Op Ex		14,433.00		12,139.27		14,433.00
2130204 Caravan Park General Maintenance/Operations	Jobs	91,687.00		68,990.79		75,000.00
2130206 Barrack Cabins Building Operations	Jobs	350.00		344.92		500.00
2130207 Barrack Cabins Building Maintenance	Jobs	918.00		762.22		1,000.00
2130209 Tourist Information Bay/Hut Expenditure	Jobs	7,341.00		5,428.45		6,000.00
2130210 Park Units (Self Contained) Building Operations	Jobs	650.00		1,244.09		1,000.00
2130211 Park Units (Self Contained) Building Maintenance	Jobs	2,836.00		3,142.11		3,000.00
2130212 Interest on Loan 127 Caravan Park Wattoning Villa House - 2		2,231.00		2,230.69		2,115.00
2130214 Caravan Park Salaries		95,971.00		94,764.15		104,754.00
2130215 Caravan Park Superannuation		11,100.00		12,820.48		12,700.00
2130216 Caravan Park Manager Allowances		5,558.00		5,200.00		5,737.00
2130217 New Travel Annual Contribution		3,900.00		2,000.00		4,095.00
2130218 Caravan Park Houses Maint and Operating Exp		10,950.00		11,604.89		14,000.00
2130219 Wheatbelt Way - Op Exp	Jobs	4,600.00		3,564.46		6,000.00
2130220 Caravan Park Workers Compensation		3,011.00		3,385.22		3,217.00
2130221 Caravan Park Villa "Karloning" Maint & Operating Exp.		0.00		468.34		3,000.00
2130222 Interest on Loan 128 Caravan Park Karloning Villa		0.00		196.19		7,283.00
2130225 Tourist Signage - Op Exp - Tourism & Area Promotion		2,630.00		0.00		2,630.00
2130228 Short Stay Housing Expenses (25 Cruickshank) - Tour & Area		17,990.00		17,857.35		27,131.00
2130230 Minor Assets Purchases Caravan Park-Furniture,Linen,Utens		11,000.00		26,767.59		11,000.00
2130290 Less Caravan Park Accommodation Costs Recovered		0.00		(1,086.36)		0.00
2130292 Depreciation - Tourism & Area Promotion		27,745.00		41,125.92		41,164.00
2130293 Caravan Park Motor Vehicle Expenses Allocated		2,171.00		3,357.25		7,987.35
2130299 Administration Allocated - Tourism & Area Promo		31,296.00		32,574.90		33,656.00
OPERATING REVENUE						
3130200 Caravan Park Fees - Op Inc - Tourism & Area Promotion		65,000.00		48,189.48		50,000.00
3130201 Caravan Park Coin Op Wash Mach Income		2,000.00		1,346.27		2,000.00
3130202 Barracks Cabins Fees - Op Inc - Tourism & Area Promotion		45,000.00		35,457.21		35,000.00
3130203 Park Unit (Self Contained) Fees - Op Inc - Tourisn & Area Pr		90,000.00		90,141.15		90,000.00
3130204 Short Stay House Rental Income Alloc'ed From Housing (25 (90,000.00		45,261.96		0.00
3130205 Contributions & Donations - Op Inc - Tourism & Area Promoti		300.00		671.81		300.00
3130206 Reimbursements (Inc GST) - Op Inc - Tourism & Area Promo		0.00		218.18		0.00
3130207 Non Op Grants (No GST) - Op Inc - Tourism & Area Promotio		28,160.00		0.00		28,160.00
3130208 Caravan Park Wattoning Villa - 22 Earl Drive Income - Tour &		40,000.00		40,535.93		40,000.00
3130209 Caravan Park Fees - Beringbooding Short Stay Villa		0.00		43,407.23		40,000.00
3130210 Other Income Relating to Tourism & Area Promotion (Inc GS1		900.00		0.00		900.00
3130211 Caravan Park Fees - Karloning Villa		0.00		(178.27)		40,000.00
SUB-TOTAL		361,360.00		348,882.92		326,360.00
CAPITAL EXPENDITURE						
4130250 Building (Capital) - Tourism & Area Promotion	Jobs	0.00		169,475.54		60,000.00
4130255 Plant & Equipment (Capital) - Tour & Area Promotion		0.00		0.00		16,000.00
4130260 Infrastructure Other (Capital) - Tourism & Area Promotion	Jobs	40,948.00		3,006.23		0.00
4130270 Principal on Loan 127 - Caravan Park House - Wattoning - 2;		7,448.00		7,448.47		7,564.00
4130272 Principal on Loan 128 - Caravan Park Villa "Karloning"		0.00		0.00		12,409.00
CAPITAL REVENUE						
5130351 Proceeds from new debentures (Loan 128) Tourism & Area P		0.00		155,000.00		0.00
SUB-TOTAL		0.00		179,930.24		0.00
TOTAL - TOURISM & AREA PROMOTION		361,360.00		528,813.16		483,375.35

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BUILDING CONTROL	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2130304 Contract Building Control Services		4,000.00		807.20		9,000.00
2130399 Administration Allocated - Building Control		5,216.00		5,429.15		5,609.00
<u>OPERATING REVENUE</u>						
3130300 Building Permit Fees	2,000.00		2,255.78		2,000.00	
3130301 Commission - BRB & BCITF	2,000.00		725.00		2,000.00	
SUB-TOTAL	4,000.00	9,216.00	2,980.78	6,236.35	4,000.00	14,609.00
TOTAL - BUILDING CONTROL	4,000.00	9,216.00	2,980.78	6,236.35	4,000.00	14,609.00

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ECONOMIC DEVELOPMENT	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2130501 Industrial Units Building Operations		2,300.00		1,341.64		3,000.00
2130502 Industrial Units Building & Grounds Maintenance		1,718.00		3,785.89		4,000.00
2130599 Administration Allocated - Economic Development		2,608.00		2,714.58		2,805.00
<u>OPERATING REVENUE</u>						
3130507 Income - Industrial Units - Op Inc - Eco Dev	0.00		5,854.48		8,736.00	
SUB-TOTAL	0.00	6,626.00	5,854.48	7,842.11	8,736.00	9,805.00
<u>CAPITAL EXPENDITURE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - ECONOMIC DEVELOPMENT	0.00	6,626.00	5,854.48	7,842.11	8,736.00	9,805.00

Jobs
Jobs

SHIRE OF MUKINBUDIN
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OTHER ECONOMIC SERVICES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2130600 Tree Planter Maintenance		235.00		116.48		116.00
2130601 Community Bus Expenses Allocated		2,559.00		3,112.08		3,254.00
2130603 Standpipe Maintenance/Inspections/Operations		19,000.00		22,172.69		23,000.00
2130610 Other Expenditure - Other Economic Services		0.00		2,088.00		0.00
2130616 Interest on Loan 119 - Muka Cafe		2,515.00		2,515.37		2,069.00
2130617 Muka Cafe & Bookshop Operations - Op Exp -Other Eco Ser		5,050.00		3,897.33		5,500.00
2130618 Muka Cafe & Bookshop - Building & Grounds Maintenance		8,690.00		2,023.83		9,500.00
2130619 Minor Assets Purchases Cafe Other Economic Services		4,000.00		0.00		0.00
2130691 Loss on Disposal of Assets - Other Economic Services		0.00		26,763.33		0.00
2130692 Depreciation - Other Economic Services		18,818.00		26,697.10		26,722.00
2130699 Administration Allocated - Other Economic Services		20,864.00		21,716.60		22,437.00
OPERATING REVENUE						
3130600 Charges - Tree Planter Hire - Op Inc	200.00		363.64		200.00	
3130601 Community Bus Hire Income - Op Inc - Other Eco Serv	1,000.00		1,057.14		1,000.00	
3130603 Sale of Water	5,000.00		6,330.86		5,000.00	
3130605 Rent - Commercial Properties	19,618.00		18,078.00		0.00	
3130608 Reimbursements - Other Economic Services	100.00		0.00		100.00	
3130610 Other Income Relating to Other Economic Services (Inc. GST)	25,150.00		25,149.99		0.00	
3130640 Community Hub 23-24 Cont (Ex GST)-Op Inc-Other Eco Ser	375,000.00		0.00		0.00	
SUB-TOTAL	426,068.00	81,731.00	50,979.63	111,102.81	81,889.00	92,598.00
CAPITAL EXPENDITURE						
4130655 Infrastructure Other (Capital) - Other Economic Services		42,500.00		54,852.22		0.00
4130660 Transfers To Community Hub Reserve - Cap Exp - Other Ecc		151,990.00		153,590.60		313,938.00
4130682 Building Works in Progress - Other Economic Serv - Cap Exp		375,000.00		0.00		50,000.00
4130671 Principal on Loan 119 - Mukinbudin Cafe		10,382.00		10,381.77		10,928.00
4130950 Land Purchase Exps (Community Water Supply 22-23)-Cap I		7,000.00		0.00		7,000.00
CAPITAL REVENUE						
5130650 Proceeds on Disposal of Assets - Cap Inc - Other Econo Ser	0.00		51,418.49		0.00	
SUB-TOTAL	0.00	586,872.00	51,418.49	218,824.59	0.00	381,866.00
TOTAL - OTHER ECONOMIC SERVICES	426,068.00	668,603.00	102,398.12	329,927.40	81,889.00	474,464.00

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
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PROGRAMME SUMMARY	23/24 Revised Budget		23/24 YTD Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Private Works		33,816.00		33,816.00		33,176.35		27,309.00
Public Works Overheads		1,000.00		1,000.00		(6,957.02)		100.00
Plant Operation Costs		58,699.88		58,699.88		(1,569.37)		32,000.00
Administration Overheads		29,778.00		29,778.00		58,413.15		8,636.00
Salaries and Wages		500.00		500.00		0.00		500.00
Land/Subdivision Development		0.00		0.00		10,014.24		50,000.00
<u>OPERATING REVENUE</u>								
Private Works	27,000.00		27,000.00		26,513.47		23,056.00	
Public Works Overheads	0.00		0.00		1,694.73		100.00	
Plant Operation Costs	32,000.00		32,000.00		28,683.26		32,000.00	
Administration Overheads	30,505.00		30,505.00		26,277.31		8,636.00	
Salaries and Wages	500.00		500.00		0.00		500.00	
SUB-TOTAL	90,005.00	123,793.88	90,005.00	123,793.88	83,168.77	93,077.35	64,292.00	118,545.00
<u>CAPITAL EXPENDITURE</u>								
Public Works Overheads		90,000.00		90,000.00		89,966.66		0.00
Plant Operation Costs		8,142.00		8,142.00		8,141.95		0.00
Administration Overheads		115,737.00		115,737.00		174,030.24		214,169.00
<u>CAPITAL REVENUE</u>								
Administration Overheads	110,909.00		110,909.00		177,272.72		122,000.00	
SUB-TOTAL	110,909.00	213,879.00	110,909.00	213,879.00	177,272.72	272,138.85	122,000.00	214,169.00
TOTAL - PROGRAMME SUMMARY	200,914.00	337,672.88	200,914.00	337,672.88	260,441.49	365,216.20	186,292.00	332,714.00

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PRIVATE WORKS	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140100 Private Works Expenses		28,600.00		30,461.77		21,700.00
2140199 Administration Allocated - Private Works		5,216.00		2,714.58		5,609.00
OPERATING REVENUE						
3140100 Private Works Income - Op Inc - Private works	27,000.00		26,513.47		23,056.00	
SUB-TOTAL	27,000.00	33,816.00	26,513.47	33,176.35	23,056.00	27,309.00
TOTAL - PRIVATE WORKS	27,000.00	33,816.00	26,513.47	33,176.35	23,056.00	27,309.00

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PLANT OPERATION COSTS	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2140300 Internal Plant Repairs - Wages & O/Head		65,222.00		56,448.45		56,830.00
2140301 External Parts & Repairs (Includes Consumables)		150,700.00		194,917.45		268,043.00
2140302 Fuels and Oils Op Exp - Plant Op Costs		162,451.00		176,930.94		201,999.00
2140303 Tyres and Tubes		25,677.00		41,000.81		39,749.00
2140306 Licences - Plant Operation		7,287.00		9,240.09		7,287.00
2140307 Insurance - Plant Operation		20,322.88		19,779.38		21,580.65
2140320 Interest on Loan 120 - Skid Steer Loader		315.00		314.99		0.00
2140340 Other Plant Related Expenses - Plant Operating Costs		0.00		272.73		0.00
2140492 Depreciation - Plant Operation		90,834.00		70,175.95		92,426.00
<i>Recovered amounts</i>						
2140394 LESS Plant Operation Costs Allocated to Works		(464,109.00)		(570,650.16)		(655,914.65)
<u>OPERATING REVENUE</u>						
3140300 Fuel Tax Credits Grant Scheme	22,000.00		25,806.00		22,000.00	
3140301 Reimbursements (Inc Insurance Reimb) Exc GST- Op Inc - F	10,000.00		2,877.26		10,000.00	
SUB-TOTAL	32,000.00	58,699.88	28,683.26	(1,569.37)	32,000.00	32,000.00
<u>CAPITAL EXPENDITURE</u>						
4143073 Principal on Loan 120 - Skid Steer Loader		8,142.00		8,141.95		0.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	8,142.00	0.00	8,141.95	0.00	0.00
TOTAL - PLANT OPERATION COSTS	32,000.00	66,841.88	28,683.26	6,572.58	32,000.00	32,000.00

SHIRE OF MUKINBUDIN
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PUBLIC WORKS OVERHEADS	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140200 Works Manager - Salary		105,856.00		103,482.00		125,202.00
2140201 Works Manager - Superannuation		12,700.00		11,379.03		14,400.00
2140202 Works Manager - Training, Prof Development & Other Emp B		1,000.00		0.00		1,000.00
2140203 Other Current Employee Expenses W Comp, Travel, Etc. - P/		500.00		1,411.77		1,500.00
2140204 Plant & Motor Vehicle Expenses Allocated - Op Exp Pub Wor		43,489.00		49,667.44		56,048.00
2140205 Works Team - Superannuation		71,239.00		69,935.88		74,606.00
2140206 Works Team - Sick Pay		8,643.00		7,971.18		9,063.00
2140207 Works Team - Annual Leave - Op Exp - PWO'Heads		44,687.00		33,337.23		46,859.00
2140208 Works Team - Public Holidays		20,745.00		18,047.92		21,752.00
2140209 Works Team - Long Service Leave		4,272.00		0.00		4,272.00
2140210 Works Team - RDO's		0.00		552.23		0.00
2140211 Works Team - Protective Clothing		4,500.00		2,684.27		4,500.00
2140213 Staff Recruitment Expenses PWOH; Advertising, Relocation		6,000.00		335.00		6,000.00
2140214 Works Team - Employment Related Medicals, Clearances & C		500.00		150.00		500.00
2140221 Works Team - Workers Compensation Insurance		21,547.00		23,212.94		21,640.00
2140222 Works Team - Training & Conferences		2,670.00	Jobs	79.40		1,000.00
2140223 OHS, Toolbox & Other Meetings & Down Time - Pub Wks O'H		8,767.00	Jobs	4,255.01		5,000.00
2140224 Works Contractors & Technical Consultants - Op Exp - Pub W		10,000.00		3,625.00		10,000.00
2140225 Works Team - Office Expenses		600.00		0.00		600.00
2140226 Works Team - Depot Freight		200.00		0.00		200.00
2140227 Works Team - Expendable Tools/Equipment		2,000.00		1,462.19		2,000.00
2140228 Works Team - Staff Housing Allocated		(3,677.00)		(5,898.92)		1,158.00
2140229 Other Expenses - Op Exp -Public Works O'Heads		1,100.00		0.00		1,100.00
2140231 Works Team - Telephone & Computer Services - Op Exp		4,137.00		3,031.21		4,137.00
2140235 Consumables Depot & Works Team - Op Exp - Pub Wks O'H		6,800.00		4,450.41		6,800.00
2140245 Office Administration Work by Works Team Staff Exps		5,842.00	Jobs	8,464.71		9,000.00
2140250 Depot Building Operations (previously sub program 1201)		10,254.00	Jobs	14,794.39		15,000.00
2140251 Depot Building & Grounds Maintenance (previously sub progr		23,426.00	Jobs	29,438.44		30,000.00
2140252 Minor Asset Purchases Workshop & Depot - Pub Works O'H		12,200.00		5,922.68		12,200.00
2140257 Depot OHS Equipment & Expenses - LGIS		500.00		0.00		500.00
2140259 Consultancy/ RSA / Roman II (Previously Subprogram 1201)		11,250.00		10,819.36		11,300.00
2140292 Depreciation - PWO's		5,153.00		5,528.93		5,492.00
2140299 Administration Allocated - Op Exp -PWOH		197,120.00		239,836.81		211,986.00
Recovered amounts						
2140293 Less - Allocated to Works (PWO's)		(643,020.00)		(654,933.53)		(714,715.00)
OPERATING REVENUE						
3140200 Contributions, Reimbursements & Other Income (No GST) - C	0.00		1,176.56		0.00	
3140210 Contributions, Reimbursements & Other Income (Inc GST) - C	0.00		436.36		0.00	
3140202 Sale of Scrap & Other Surplus Items - Op Inc - Pub Works O'	0.00		81.81		100.00	
SUB-TOTAL	0.00	1,000.00	1,694.73	(6,957.02)	100.00	100.00
CAPITAL EXPENDITURE						
4140260 Building (Capital) - Depots (previously sub program 1201)		25,000.00	Jobs	24,966.66		0.00
4140270 Land Purchase Exps (Depot Expansion 22-23)-Cap Exp-PWC		65,000.00		65,000.00		0.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	90,000.00	0.00	89,966.66	0.00	0.00
TOTAL - PUBLIC WORKS OVERHEADS	0.00	91,000.00	1,694.73	83,009.64	100.00	100.00

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ADMINISTRATION OVERHEADS	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140500 Admin Salaries		520,086.00		593,855.23		487,357.00
2140501 Admin Superannuation		94,310.00		93,575.23		90,960.00
2140502 Admin Workers Compensation Insurance Op Exp - Admin O'I		17,919.00		18,860.52		16,461.00
2140503 Admin Training & Training Related Accomodation & Travel - I		4,000.00		6,545.85		12,000.00
2140504 Admin Staff Conference Expenses - Op Exp - Admin O'Head:		3,980.00		3,704.43		3,980.00
2140505 Admin Fringe Benefits Tax		22,750.00		24,127.22		22,750.00
2140506 Admin Staff Uniforms		2,800.00		3,514.11		6,300.00
2140508 Admin Salary Packaging Expenses		1,380.00		482.73		1,380.00
2140509 Admin Motor Vehicle Expenses Allocated		20,836.00		20,464.05		15,282.00
2140510 Staff Recruitment Expenses Admin; Advertising, Relocation		1,000.00		108.73		7,500.00
2140511 Admin Occupational Health and Safety		6,300.00		6,740.04		7,000.00
2140512 Admin - Other Employee Expenses		2,500.00		1,071.78		2,500.00
2140513 Admin Building Operations - Op Exp - Admin O'Heads		31,376.00	Jobs	37,161.06		35,000.00
2140514 Admin Building & Grounds Maintenance		20,523.00	Jobs	19,015.69		21,000.00
2140515 Admin Other Insurances		25,207.00		25,970.81		25,269.00
2140516 Admin Stationery & Printing		5,000.00		4,762.57		5,000.00
2140517 Admin Postage and Freight		1,700.00		846.79		1,700.00
2140518 Admin Advertising		1,700.00		1,554.23		1,700.00
2140519 Admin Subscriptions and Publications		400.00		270.00		800.00
2140520 Admin Travel and Accommodation (Non-Training)		1,000.00		1,958.20		2,000.00
2140521 Admin Office Equip Mtce, Support, Licenses & Other Op Exp		81,299.00		75,325.30		81,299.00
2140522 Minor Asset Purchases - Administration Office - Op Exp		3,000.00		4,728.58		25,450.00
2140524 Admin Long Service Leave		0.00		14,956.06		0.00
2140526 Admin Accrued Annual Leave		10,000.00		0.00		0.00
2140527 Admin Accrued Long Service Leave		8,000.00		0.00		0.00
2140529 Admin Legal Expenses		3,000.00		0.00		3,000.00
2140531 Website Service & Development Fees - Op Exp		8,330.00		0.00		8,275.00
2140533 Admin Staff MBL Allowance		10,560.00		10,305.09		10,693.00
2140534 Admin Staff Service Allowance		3,064.00		3,093.86		5,068.00
2140535 Admin Staff Self Accom. Subsidy		14,678.00		14,352.14		14,855.00
2140537 Admin Consultancy Expenses - Op Exp - Adm O'Heads		80,000.00		94,889.79		151,000.00
2140540 Refreshments & Other Expenses - Admin - Op Exp		3,400.00		2,799.53		3,900.00
2140565 Bad Debts Expense - Op Exp - Admin O'Heads		1,000.00		0.00		1,000.00
2140591 Loss on Disposal of Assets - Op Exp - Admin O'Heads		0.00		1,155.08		0.00
2140592 Depreciation - Administration		36,547.00		35,169.40		35,202.00
2140598 Admin Staff Housing Costs Allocated		25,322.00		22,878.81		24,817.00
Recovered amounts						
2140599 Administration Overheads Recovered		(1,043,189.00)		(1,085,829.76)		(1,121,862.00)
OPERATING REVENUE						
3140503 Contributions & Donations - Administration	200.00		0.00		0.00	
3140504 Reimbursement & Other Income Received (Inc GST) - OP Inc	5,000.00		5,021.95		5,000.00	
3140506 Reimbursements & Other Income Rec'd (No GST) - Op Inc -	11,000.00		8,449.78		1,000.00	
3140507 Insurance Claim Income(No GST) - Admin O'Heads	5,000.00		0.00		0.00	
3140508 Sale of Scrap and Other Items - Op Inc - Admin O'Heads	100.00		1,481.82		100.00	
3140514 Charges - Photocopying / Faxing - Op Inc - Admin O'Heads	150.00		14.55		150.00	
3140516 Charges - Secretarial Services - Op Inc - Admin O'Heads	2,386.00		2,386.36		2,386.00	
3140590 Profit on Disposal of Assets - Op Inc - Admin O'Heads	6,669.00		8,922.85		0.00	
SUB-TOTAL	30,505.00	29,778.00	26,277.31	58,413.15	8,636.00	8,636.00
CAPITAL EXPENDITURE						
4140555 Plant & Equipment (Capital) - Administration		108,000.00		164,020.26		187,000.00
4140560 Building (Capital) - Administration		5,000.00		4,860.00		21,000.00
4140570 Transfer to Leave Reserve		2,737.00		5,149.98		6,169.00
CAPITAL REVENUE						
5140550 Proceeds on Disposal of Assets - Cap Inc - Admin O'Heads	110,909.00		177,272.72		122,000.00	
SUB-TOTAL	110,909.00	115,737.00	177,272.72	174,030.24	122,000.00	214,169.00
TOTAL - ADMINISTRATION OVERHEADS	141,414.00	145,515.00	203,550.03	232,443.39	130,636.00	222,805.00

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2025

SALARIES & WAGES	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140700 Gross Salary and Wages		1,604,016.00		1,683,896.90		1,637,869.00
2140701 Less Salaries & Wages Allocated		(1,604,016.00)		(1,683,896.90)		(1,637,869.00)
2140702 Workers Compensation Expense		500.00		0.00		500.00
OPERATING REVENUE						
3140700 Reimbursement - Workers Compensation	500.00		0.00		500.00	
SUB-TOTAL	500.00	500.00	0.00	0.00	500.00	500.00
TOTAL - SALARIES & WAGES	500.00	500.00	0.00	0.00	500.00	500.00

SHIRE OF MUKINBUDIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2025

LAND/SUBDIVISION DEVELOPMENT	23/24 Revised Budget		30 June 24 Actual		24/25 Draft Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
2140900 Land Settlement, Subdivision & Related Expenses - Op Exp - Jobs		0.00		9,471.32		50,000.00
2140999 Administration Allocated - Land/Subdivision Develop		0.00		542.92		0.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	10,014.24	0.00	50,000.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - LAND/SUBDIVISION DEVELOPMENT	0.00	0.00		10,014.24	0.00	50,000.00

**SHIRE OF MUKINBUDIN
FIFTEEN YEAR - PLANT REPLACEMENT PROGRAM**

Purchases

PLANT ITEM	Plate	Plant	Purch	Hrs/kms 31/05/2024	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	Total	Cycle	
Generator - 25KVA Kubota, enclosed		P38309	2009	3,732										20,000						20,000	20 years	
Trailer 2004 Tandem Axle Car 1TFL128 - Marquee	1TFL128	P384	2009											8,000						8,000	20 years	
Roadbroom McDonald 7RW533	7RW533	P165	1988							60,000										60,000	20 years	
Trailer 2016 Custom Made Flat Top - To transport mower - MBL7330	MBL7330	P193	2016														8,000			8,000	30 years	
Ute 2017 Ford Ranger 4x2 MBL1071 - Maint Crew	MBL1071	P31317	2017	111,244			40,000										40,000			80,000	10 years	
Peruzzo Panther Pro 1800		P321	2015							20,000										20,000	15 years	
Mower 2022 -Toro Z Master 4000 60" - MyRide	MBL1810	P37722	2022	50													28,000			28,000	15 years	
Tractor 2014 - John Deere 4066R 4WD	MBL244	P216	2014	1,878				80,000												80,000	10-15 years	
Truck 2001 Mitsubishi FV517KW with Howard Porter Body	MBL696	P279	2002	376,774																0	Until dead	
Truck ISUZU 4.5 Tonne (NPR45-155 MNB) 2015	MBL405	P289	2016	132,908			80,000									80,000				160,000	10 years	
Grader 2019 Caterpillar 140	MBL100	P30119	2020	4,196								470,000								470,000	10 years	
CATERPILLAR 434F BACKHOE	MBL1742	P31720	2013	3,516						240,000										240,000	15 years	
Loader 2017 Caterpillar 950GC	MBL1424	P34418	2017	2,876					350,000											350,000	10 years	
Truck 2008 DAF Tipper	MBL250	P369	2008	396,246																0	15 years	
Truck - IVECO T-Way 8x4 Ridgid Active Day Cab		P36923			350,000									350,000						700,000	10 years	
Trailer 5 Axle Side Tipper	MBL7386	P371	2009		140,000								140,000							280,000	10 years	
Tractor 2010 New Holland	MBL1463	P403	2010	3,647																0	30 years	
Truck 2010 Hino 816 300 Series	MBL150	P410	2010	156,666			85,000													85,000	15 years	
Truck 2011 Hino 614 300 Series	MBL1070	P411	2011	97,087			95,000													95,000	15 years	
Roller 2008 CAT Vibe	MBL1677	P420	2011					250,000												250,000	15 years	
Loader 2011 CAT Skid Steer	MBL1724	P449	2014	2,373						100,000										100,000	15 years	
Grader 2014 Caterpillar 12M	MBL251	P461	2015	9,203		535,000														1,070,000	10 years	
Ute 2023 XL Ford Ranger 4x2 Hi-Rider Dual Cab	MBL496	P59123	2024	5,405											40,000					40,000	10 years	
Van Suzuki APV	MBL280	P28020	2015	38,163							40,000									40,000	15 years	
Generator - 75KVA ABLE, enclosed - Caravan Park & Rec Centre		P38221	2021	88																0	20 years	
Chatfield Ezyplanter 2008		P365	2008																	0	Until dead	
Chatfield Tree Planter 1988		P81	1988																	0	Until dead (Ripper)	
Toyota Coaster 2002 - Community Bus	0MBL	P281	2002	139,151					130,000											130,000	25 years	
Trailer with Toilet (2nd hand manufactured 2009)	1TKO006	P11520	2009							9,000										9,000	20 years	
Traffic Lights - Barrow Portable Traffic Lights - Set of 2		P13520	2020									40,000								40,000	10 years	
Mobile Signage Trailer & Display Panel & Accessories	MBL7420	P19523	2011									40,000								40,000	20 years	
Ute 2023 Ford Ranger XL 4x2 Hi-Rider Dual Cab Tray Back	MBL1000	P29123	2023	5,325										40,000						40,000	10 years	
Trailer - John Papas Dual Axel Box Type	1TGN740	P306	2004											2,000						2,000	30 years	
Ute 2020 Ford Ranger XL 4x4 MBL240 - Construction	MBL240	P31120	2020	119,873							40,000									40,000	10 years	
Trailer 2004 John Papas 8X5 dual axle with wire cage	MBL7199	P320	2004											4,000						4,000	30 years	
Roller 2014 Dynapac CP274 multi tyre	MBL811	P462	2015	2,193							280,000									280,000	15 years	
Van 2015 Toyota Hiace Mtce Officer	MBL180	P469	2015	137,843			40,000										40,000			80,000	10 years	
UTE - Ford Ranger 2021 XLS 4x4 Dual Cab - MBL2 - Manager of Works	MBL2	P59021	2021	129,776	40,000			40,000			40,000			40,000						40,000	200,000	3 years
Car 2016 Mitsubishi Outlander 1MBL	1MBL	P312	2017	140,365	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	825,000	1 year
Ute 2024 Ford Ranger Wildtrak Dual Cab (CEO) MBL 1	MBL1	P43424	2024		55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	825,000	1 year
Ute 2024.5 Ford Ranger Wildtrak Dual Cab (CEO) MBL1	MBL1	P43424B	2024	4,509	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	825,000	1 year
TOTAL					695,000	700,000	505,000	535,000	645,000	594,000	605,000	675,000	655,000	279,000	205,000	245,000	321,000	700,000	515,000	7,874,000		

Disposals

PLANT ITEM	Plate	Plant	Purch	Hrs/kms 30/06/2021	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	Total	Cycle
Generator - 25KVA Kubota, enclosed		P38309	2009											800						800	20 years
Trailer 2004 Tandem Axle Car 1TFL128 - Marquee	1TFL128	P384	2009											2,000						2,000	20 years
Roadbroom McDonald 7RW533	7RW533	P165	1988							500										500	20 years
Trailer 2016 Custom Made Flat Top - To transport mower - MBL7330	MBL7330	P193	2016														2,000			2,000	30 years
Ute 2017 Ford Ranger 4x2 MBL1071 - Maint Crew	MBL1071	P31317	2017				10,000										10,000			20,000	10 years
Peruzzo Panther Pro 1800		P321	2015							5,000										5,000	15 years
Mower 2022 -Toro Z Master 4000 60" - MyRide	MBL1810	P37722	2022														5,000			5,000	15 years
Tractor 2014 - John Deere 4066R 4WD	MBL244	P216	2014					25,000												25,000	10-15 years
Truck 2001 Mitsubishi FV517KW with Howard Porter Body	MBL696	P279	2002																	0	Until dead
Truck ISUZU 4.5 Tonne (NPR45-155 MNB) 2015	MBL405	P289	2016				15,000										15,000			30,000	10 years
Grader 2019 Caterpillar 140	MBL100	P30119	2020									150,000								150,000	10 years
CATERPILLAR 434F BACKHOE	MBL1742	P31720	2013							80,000										80,000	15 years
Loader 2017 Caterpillar 950GC	MBL1424	P34418	2017						120,000										120,000	240,000	10 years
Truck 2008 DAF Tipper	MBL250	P369	2008		32,000															32,000	15 years
Truck - IVECO T-Way 8x4 Ridgid Active Day Cab		P36923	0										32,000							32,000	10 years
Trailer 5 Axle Side Tipper	MBL7386	P371	2009		25,000								25,000							50,000	10 years
Tractor 2010 New Holland	MBL1463	P403	2010																	0	30 years
Truck 2010 Hino 816 300 Series	MBL150	P410	2010				20,000													20,000	15 years
Truck 2011 Hino 614 300 Series	MBL1070	P411	2011				20,000													20,000	15 years
Roller 2008 CAT Vibe	MBL1677	P420	2011					60,000												60,000	15 years
Loader 2011 CAT Skid Steer	MBL1724	P449	2014							30,000										30,000	15 years
Grader 2014 Caterpillar 12M	MBL251	P461	2015			150,000														300,000	10 years
Ute 2023 XL Ford Ranger 4x2 Hi-Rider Dual Cab	MBL496	P59123	2024												10,000					10,000	10 years
Van Suzuki APV	MBL280	P28020	2015								10,000									10,000	15 years
Generator - 75KVA ABL, enclosed - Caravan Park & Rec Centre		P38221	2021																	0	20 years
Chatfield Ezyplanter 2008		P365	2008																	0	Until dead
Chatfield Tree Planter 1988		P81	1988																	0	Until dead (Ripper)
Toyota Coaster 2002 - Community Bus	0MBL	P281	2002						10,000											10,000	25 years
Trailer with Toilet (2nd hand manufactured 2009)	1TKO006	P11520	2009							1,000										1,000	20 years
Traffic Lights - Barrow Portable Traffic Lights - Set of 2		P13520	2020								5,000									5,000	10 years
Mobile Signage Trailer & Display Panel & Accessories	MBL7420	P19523	2011									5,000								5,000	20 years
Ute 2023 Ford Ranger XL 4x2 Hi-Rider Dual Cab Tray Back	MBL1000	P29123	2023											10,000						10,000	10 years
Trailer - John Papas Dual Axel Box Type	1TGN740	P306	2004											500						500	30 years
Ute 2020 Ford Ranger XL 4x4 MBL240 - Construction	MBL240	P31120	2020								10,000									10,000	10 years
Trailer 2004 John Papas 8X5 dual axle with wire cage	MBL7199	P320	2004											500						500	30 years
Roller 2014 Dynapac CP274 multi tyre	MBL811	P462	2015								120,000									120,000	15 years
Van 2015 Toyota Hiace Mtece Officer	MBL180	P469	2015				10,000										10,000			20,000	10 years
UTE - Ford Ranger 2021 XLS 4x4 Dual Cab - MBL2 - Manager of Works	MBL2	P59021	2021		10,000			10,000			10,000			10,000						50,000	3 years
Car 2016 Mitsubishi Outlander 1MBL	1MBL	P312	2017		12,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	782,000	1 year
Ute 2024 Ford Ranger Wildtrak Dual Cab (CEO) MBL 1	MBL1	P43424	2024		55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	825,000	1 year
Ute 2024.5 Ford Ranger Wildtrak Dual Cab (CEO) MBL1	MBL1	P43424B	2024		55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	825,000	1 year
TOTAL					189,000	315,000	240,000	260,000	295,000	281,500	320,000	320,000	222,000	188,800	175,000	180,000	202,000	315,000	285,000	3,788,300	
Estimated Cost of Changeover					506,000	385,000	265,000	275,000	350,000	312,500	285,000	355,000	433,000	90,200	30,000	65,000	119,000	385,000	230,000	4,085,700	
Annual Average - net cost					This should be the <u>minimum</u> annual average total cost of plant acquisition plus transfers to Plant Reserve															272,380	

Plant Reserve Activity - Estimated

Budget Interest earning rate	4.10%																				
Average Expenditure required	\$ 272,380	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2034/36	2034/37	2034/36	2034/36					
Transfer In / Out - Net Requirement less Average																					
Balance - 1 July		380,585	496,189	403,913	427,853	442,775	383,309	358,905	361,000	293,181	144,581	332,689	144,581	357,889	588,709	357,889					
ADD - Transfer from Muni		100,000	0	7,380	0	0	0	0	0	0	182,180	242,380	207,380	153,380	0	42,380					
Interest earnings		15,604	20,344	16,560	17,542	18,154	15,716	14,715	14,801	12,020	5,928	13,640	5,928	14,673	24,137	14,673					
Sub-Total		496,189	516,533	427,853	445,395	460,929	399,025	373,620	375,801	305,201	332,689	588,709	357,889	525,942	612,846	414,942					
LESS - Transfer to Muni		0	112,620	0	2,620	77,620	40,120	12,620	82,620	160,620	0	0	0	0	112,620	0					
PLANT RESERVE - ESTIMATED BALANCE		496,189	403,913	427,853	442,775	383,309	358,905	361,000	293,181	144,581	332,689	588,709	357,889	525,942	500,226	414,942					