

Plantagenet

Annual BUDGET 20:21



2020/2021 Budget

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Introduction

2020/2021 Budget

This is the 2020/2021 annual budget for the Shire of Plantagenet. The budget totals \$24.1 million representing operating expenditure of \$15.5 million and capital expenditure of \$8.6 million.

Income

As a result of the economic downturn associated with the Covid-19 pandemic, the Federal and State Governments have advocated for local governments to keep rates and charges at existing levels. This philosophy has been endorsed by the Shire of Plantagenet.

It should be noted that while the rates raised will be the same as 2019/2020, there will be variations in rates chargeable for individual ratepayers. An Unimproved Value revaluation occurred this year (for 2020/2021) resulting in an increase in values across the Shire of 5.42%. However, the Council's Budget policy states that the proportion of rates raised between property valuation categories will be the same, regardless of re-valuations.

Expenditure

The draft 2020/2021 budget continues to deliver on other strategies adopted by the Council and maintains service levels across all programs. The budget maintains a focus on road renewal as well as on renewing and developing new assets. Capital roadworks (new projects) totalling over \$3.5 million are proposed, with over \$1.68 million (47%) being directly funded from State and Federal sources.

Major items include the continued refurbishment of Frost Park Pavilion, new business system software, refurbishment of the swimming pool facility (subject to further conceptual and detailed planning and confirmation of grant funding), development of infrastructure on Tower Hill, and beautification / signage on Albany Highway.

Several improvements are proposed for the Mount Barker Regional Saleyards, namely further treatment of rust damage to roof members and braces for walkways and bays, an additional water tank for the wash down process and an initial allocation to replace the weighbridge panel scanners. The cost of these improvements are sourced from the Saleyards Capital Improvements Reserve Fund and do not require ratepayer funds.

Proposed plant purchases include the replacement of the Isuzu 3 Tonne Tipper and Cat 924G Loader.

KEY FEATURES

Community Amenities

- Public toilet upgrades \$20,000

Swimming Pool

- Mount Barker Swimming Pool - Schematic designs / tender \$240,000
- Mount Barker Swimming Pool - Allocation for future construction \$1,600,000

Parks and Reserves

- Frost Park - Pavilion Toilet Upgrade \$110,000
- Frost Park - Reticulation \$22,000
- Shire of Plantagenet Water Strategy \$30,000
- Sounness Park - Hockey Ground Protective Strip \$10,000

Recreation and Culture

- Mount Barker Hill Infrastructure \$580,000
- Albany Highway Beautification \$330,000

Saleyards (Funded by Saleyards Reserve)

- Outloading Ramp Bugle Modification \$34,000
- Bitumen Repairs \$10,000
- Waste Water Treatment System Modifications \$50,000
- Painting of Galvanised Elements - Roof and Walkways \$25,000
- Additional Water Tank - wash down \$25,000
- Replace Alies panel scanners \$47,000

Other Expenditure

- Renew Mount Barrow radio tower guy wires \$20,000

ROAD PROGRAM TOTALLING \$3.5 MILLION, INCLUDING:

Roads to Recovery (Fully Federal funded)

- Martin Street - SLK 0.01 - 0.27 \$40,790
- Sturdee Road - SLK 3.60 to 6.30 \$332,240
- Bloxidge Road - SLK 0 .00to 10.80 \$151,200

ROAD PROGRAM (CONTINUTED)

Regional Road Group (2/3 State & 1/3 Shire)

➤ Spencer Road - SLK 5.24 to 11.49	\$252,070
➤ Settlement Road - SLK 14.81 to 18.83	\$185,164

Commodity Routes Funded (This year is fully State funded)

➤ Pile Road - SLK 3.72 - 9.34	\$237,515
➤ Palmdale Road - SLK 0.00 - 4.32	\$204,585
➤ Yellanup Road - SLK 13.04 to 19.50	\$320,821

Local Roads and Community Infrastructure Program (Federal)

➤ Wilson Road - SLK 2.35 - 4.28	\$303,214
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Council Funded

➤ Drainage Construction	\$20,000
➤ Footpath and Bike Path Construction	\$50,000
➤ Reseal Rural and Townsite Roads	\$88,000
➤ Wilson Road - SLK 0.00 - 2.35	\$65,000
➤ Lowood Road - SLK 1.59 to 1.73	\$85,000
➤ Kworncup Road - SLK 9.91 to 11.16	\$45,000
➤ St Jack Road - SLK 0.00 to 4.67	\$65,000
➤ Narpund Road - SLK 0.00 to 0.50	\$83,750
➤ Beattie Road - SLK 1.25 - 2.81	\$25,000
➤ Turpin Road - SLK 10.06 to 14.97	\$69,125
➤ Mill Road, Rocky Gully - SLK 2.91 - 7.71	\$69,125
➤ Haese Street - SLK 0.00 to 0.46	\$20,700
➤ Lake Barnes Road - SLK 0.00 to 5.60	\$231,600
➤ Sturdee Road - SLK 0 - 3.60	\$265,000
➤ Syred Road - SLK 6.20 - 10.23	\$155,000
➤ Mount Barker Road - SLK 4.05 to 5.93	\$39,480



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Statutory Budget

Statutory Budget

SHIRE OF PLANTAGENET

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	6,802,340	6,802,327	6,849,066
Operating grants, subsidies and contributions	9(a)	1,464,312	2,358,947	1,389,506
Fees and charges	8	2,357,913	2,403,483	2,405,510
Interest earnings	11(a)	140,797	140,235	154,000
Other revenue	11(b)	1,865,102	920,986	2,533,397
		12,630,464	12,625,978	13,331,479
Expenses				
Employee costs		(5,211,075)	(4,973,075)	(4,953,707)
Materials and contracts		(3,795,474)	(3,789,496)	(5,444,241)
Utility charges		(324,721)	(321,506)	(360,992)
Depreciation on non-current assets	5	(5,242,047)	(5,239,047)	(5,924,701)
Interest expenses	11(d)	(92,219)	(94,166)	(108,568)
Insurance expenses		(258,844)	(256,281)	(258,965)
Other expenditure		(520,873)	(515,679)	(406,590)
		(15,445,253)	(15,189,250)	(17,457,764)
Subtotal				
		(2,814,789)	(2,563,272)	(4,126,285)
Non-operating grants, subsidies and contributions	9(b)	3,927,114	1,613,521	1,933,620
Profit on asset disposals	4(b)	10,584	3,877	27,308
Loss on asset disposals	4(b)	(80,822)	(37,161)	(40,532)
		3,856,876	1,580,237	1,920,396
Net result				
		1,042,087	(983,035)	(2,205,889)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		1,042,087	(983,035)	(2,205,889)

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

SHIRE OF PLANTAGENET FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Plantagenet controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		52,744	98,444	64,300
General purpose funding		8,107,674	9,056,060	8,132,676
Law, order, public safety		257,705	283,061	249,660
Health		114,388	87,652	93,376
Education and welfare		34,682	29,168	44,779
Community amenities		959,233	955,866	1,048,776
Recreation and culture		263,378	237,437	221,476
Transport		1,543,650	524,335	2,253,165
Economic services		1,235,460	1,270,055	1,156,710
Other property and services		61,550	83,900	66,560
		12,630,464	12,625,978	13,331,478
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(984,721)	(828,202)	(797,990)
General purpose funding		(323,055)	(258,816)	(366,806)
Law, order, public safety		(971,571)	(906,024)	(950,703)
Health		(269,788)	(250,401)	(281,921)
Education and welfare		(88,971)	(75,675)	(90,685)
Community amenities		(1,386,186)	(1,201,314)	(1,456,466)
Recreation and culture		(3,043,759)	(2,669,449)	(3,059,660)
Transport		(6,126,004)	(6,944,036)	(8,031,952)
Economic services		(2,158,393)	(1,914,584)	(2,248,493)
Other property and services		(586)	(46,583)	(64,520)
		(15,353,034)	(15,095,084)	(17,349,196)
Finance costs	6(a),11(d)			
Governance		0	0	(75,547)
General purpose funding		(63,804)	(75,547)	0
Health		(6,553)	0	0
Education and welfare		(10,649)	(7,675)	(20,746)
Recreation and culture		(7,113)	(6,148)	(7,524)
Economic services		(4,100)	(4,796)	(4,751)
		(92,219)	(94,166)	(108,568)
Subtotal		(2,814,789)	(2,563,272)	(4,126,286)
Non-operating grants, subsidies and contributions	9(b)	3,927,114	1,613,521	1,933,620
Profit on disposal of assets	4(b)	10,584	3,877	27,308
(Loss) on disposal of assets	4(b)	(80,822)	(37,161)	(40,532)
		3,856,876	1,580,237	1,920,396
Net result		1,042,087	(983,035)	(2,205,890)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,042,087	(983,035)	(2,205,890)

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

**SHIRE OF PLANTAGENET
FOR THE YEAR ENDED 30 JUNE 2021**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, the 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 the Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and investments.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

Fire prevention, emergency services, animal control and administration of local laws.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.

EDUCATION AND WELFARE

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

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.

RECREATION AND CULTURE

To establish and manage infrastructure and resources to assist the social well being of the community.

Operation of community halls and pavilions, ovals, public swimming pool, libraries, art, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

TRANSPORT

To provide effective and efficient transport infrastructure and services to the community.

Construction and maintenance of streets, roads and bridges and lighting of streets.

ECONOMIC SERVICES

To promote the Shire and improve its economic wellbeing.

The development of tourism and area promotion. Regulation of building control. Provision of standpipes.

OTHER PROPERTY AND SERVICES

To monitor and control the Council's overheads operating accounts.

Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	6,892,039	6,791,012	6,884,714
Operating grants, subsidies and contributions	1,569,955	2,697,969	1,593,689
Fees and charges	2,357,913	2,403,483	2,405,510
Interest earnings	140,797	140,235	154,000
Goods and services tax	330,716	379,536	386,948
Other revenue	1,865,102	920,986	2,533,397
	13,156,522	13,333,221	13,958,258
Payments			
Employee costs	(5,343,561)	(4,919,955)	(4,925,514)
Materials and contracts	(3,307,161)	(3,758,589)	(4,840,723)
Utility charges	(324,721)	(321,506)	(360,992)
Interest expenses	(91,365)	(94,278)	(109,803)
Insurance expenses	(258,844)	(256,281)	(258,965)
Goods and services tax	(330,716)	(375,859)	(356,731)
Other expenditure	(520,873)	(515,679)	(406,590)
	(10,177,241)	(10,242,147)	(11,259,318)
Net cash provided by (used in) operating activities	3	2,979,281	3,091,074
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - self supporting loans	6	(70,000)	0
Payments for purchase of property, plant & equipment	4(a)	(3,339,076)	(489,707)
Payments for construction of infrastructure	4(a)	(5,447,797)	(2,973,419)
Non-operating grants, subsidies and contributions		3,927,114	1,613,521
Proceeds from sale of plant and equipment	4(b)	156,700	16,729
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	62,496	431,391
Net cash provided by (used in) investing activities		(4,710,563)	(1,401,485)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(342,103)	(698,993)
Proceeds from new borrowings	6(b)	570,000	847,935
Net cash provided by (used in) financing activities		227,897	148,942
Net increase (decrease) in cash held		(1,503,385)	1,838,531
Cash at beginning of year		5,297,738	3,459,207
Cash and cash equivalents at the end of the year	3	3,794,353	5,297,738
		2,559,297	2,559,297

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

SHIRE OF PLANTAGENET
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,507,093	1,610,382	1,789,953
Revenue from operating activities (excluding rates)	1,507,093	1,610,382	1,789,953
Governance	52,744	98,444	64,300
General purpose funding	1,305,334	2,253,733	1,283,610
Law, order, public safety	257,705	283,061	249,660
Health	114,388	87,652	93,376
Education and welfare	34,682	29,168	44,779
Community amenities	959,233	955,866	1,048,776
Recreation and culture	263,378	237,437	221,476
Transport	1,543,650	524,335	2,253,165
Economic services	1,240,460	1,270,055	1,156,710
Other property and services	67,134	87,777	93,868
	5,838,708	5,827,528	6,509,720
Expenditure from operating activities			
Governance	(984,721)	(834,957)	(887,981)
General purpose funding	(386,859)	(334,363)	(366,806)
Law, order, public safety	(980,571)	(906,024)	(950,703)
Health	(276,341)	(250,401)	(281,921)
Education and welfare	(99,620)	(83,350)	(111,431)
Community amenities	(1,386,186)	(1,201,314)	(1,456,466)
Recreation and culture	(3,050,872)	(2,680,979)	(3,067,184)
Transport	(6,126,004)	(6,944,036)	(8,031,952)
Economic services	(2,162,493)	(1,919,380)	(2,253,244)
Other property and services	(72,408)	(71,607)	(90,608)
	(15,526,075)	(15,226,411)	(17,498,296)
Non-cash amounts excluded from operating activities	2 (a)(i) 5,361,723	5,339,300	5,937,925
Amount attributable to operating activities	(2,818,551)	(2,449,201)	(3,260,698)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 3,927,114	1,613,521	1,933,620
Purchase property, plant and equipment	4(a) (3,339,076)	(489,707)	(1,504,709)
Purchase and construction of infrastructure	4(a) (5,322,805)	(3,057,330)	(3,849,680)
Proceeds from disposal of assets	4(b) 156,700	16,729	132,000
Proceeds from self supporting loans	6(a) 62,496	431,391	128,373
Advances of self supporting loans	6(a) (70,000)	(427,935)	0
Amount attributable to investing activities	(4,585,571)	(1,913,332)	(3,160,395)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (342,103)	(698,993)	(356,812)
Proceeds from new borrowings	6(b) 570,000	847,935	0
Transfers to cash backed reserves (restricted assets)	7(a) (1,276,041)	(1,764,665)	(1,254,580)
Transfers from cash backed reserves (restricted assets)	7(a) 1,649,927	683,021	1,183,419
Amount attributable to financing activities	601,783	(932,702)	(427,973)
Budgeted deficiency before general rates	(6,802,340)	(5,295,234)	(6,849,066)
Estimated amount to be raised from general rates	1 6,802,340	6,802,327	6,849,066
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	1,507,093	(0)

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates & waivers	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Rural Townsite	0.097453	154	1,677,475	163,475	0	0	163,475	163,429	163,429
Mount Barker Townsite	0.097453	683	9,796,491	954,699	0	0	954,699	955,418	954,944
Strata Title	0.097453	1	10,660	1,039	0	0	1,039	1,001	1,001
Rural GRV	0.097453	42	1,224,980	119,378	0	0	119,378	114,663	114,663
Unimproved valuations									
Rural	0.0080604	1,162	534,961,000	4,312,000	0	0	4,312,000	4,317,229	4,317,229
Mining				0	0	0	0		0
Sub-Totals		2,042	547,670,606	5,550,591	0	0	5,550,591	5,551,740	5,551,266
	Minimum								
Minimum payment									
	\$								
Gross rental valuations									
Rural Townsite	900	380	1,194,775	342,000	0	0	342,000	342,000	342,000
Mount Barker Townsite	900	363	2,406,182	326,700	0	0	326,700	333,000	333,000
Strata Title	900	90	190,686	81,000	0	0	81,000	81,000	81,000
Rural GRV	900	32	195,871	28,800	0	0	28,800	27,000	27,000
Unimproved valuations									
Rural	900	571	49,641,000	513,900	0	0	513,900	508,500	508,500
Mining	900	7	40,047	6,300	0	0	6,300	6,300	6,300
Sub-Totals		1,443	53,668,561	1,298,700	0	0	1,298,700	1,297,800	1,297,800
		3,485	601,339,167	6,849,291	0	0	6,849,291	6,849,540	6,849,066
Donations (Refer note 1(e))							(46,951)	(47,213)	0
Total amount raised from general rates							6,802,340	6,802,327	6,849,066

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	17/08/2020	0.00	0.0%	8.0%
Option two				
First instalment	17/08/2020	0.00	0.0%	8.0%
Second instalment	4/01/2021	7.50	5.5%	8.0%
Option three				
First instalment	17/08/2020	0.00	0.0%	8.0%
Second instalment	19/10/2020	7.50	5.5%	8.0%
Third instalment	4/01/2021	7.50	5.5%	8.0%
Fourth instalment	8/03/2021	7.50	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	16,000	16,298	15,000
Instalment plan interest earned	21,818	24,250	22,000
Unpaid rates and service charge interest earned	28,444	35,809	32,000
	66,263	76,357	69,000

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
Property rates	Donation	100%		900	900	900	Rates Donation - Mount Barker Men's Shed	
Property rates	Donation	100%		1,218	1,228	1,228	Rates Donation - Kendenup Golf Course and Country Club	
Property rates	Donation	100%		1,824	1,839	1,839	Rates Donation - Mount Barker Railway Station	
Property rates	Donation	100%		1,267	1,277	1,277	Rates Donation - Mount Barker Tennis Courts	
Property rates	Donation	100%		974	982	982	Rates Donation - Arts Centre (Mitchell House)	
Property rates	Donation	100%		27,896	28,115	28,115	Rates Donation - Mount Barker Community Centre	
Property rates	Donation	100%		2,382	2,400	2,400	Rates Donation - Sounness Park Clubrooms	
Property rates	Donation	100%		900	900	0	Rates Donation - Railway Station Office	
Property rates	Donation	50%		609	614	450	50% Rates Donation - Lot 81 McDonald Avenue	Refer to Council Policy – A/PA/14 - Sporting and community organisations using council and vested land - rateability
Property rates	Donation	100%		900	0	0	Rates Donation - District (Lesser) Hall Outbuilding	
Property rates	Donation	100%		900	0	0	Rates Donation - Lesser Hall	
Property rates	Donation	100%		492	1,011	1,011	Rates Donation - Mount Barker Speedway	
Property rates	Donation	100%		900	900	900	Rates Donation - West Plantagenet Pony Club Grounds	
Property rates	Donation	100%		645	1,274	1,274	Rates Donation - Narpanup Golf Course	
Property rates	Donation	100%		900	900	900	Rates Donation - Mount Barker Communications Tower	
Property rates	Donation	100%		645	1,274	1,274	Rates Donation - Mount Barker Historic Museum	
Property rates	Donation	100%		900	900	900	Rates Donation - Kendenup Tennis Courts	
Property rates	Donation	100%		900	900	900	Rates Donation - Cattle Saleyards - Shed	
Property rates	Donation	100%		900	900	900	Rates Donation - Cattle Saleyards - Cattle Yards	
Property rates	Donation	100%		900	900	900	Rates Donation - Lot 150 Beverley Road Kendenup	
				46,951	47,213	46,149		

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

(f) Waste Rate

Pursuant to Sections 66(1)-(3) of the Waste Avoidance and Resources Recovery Act 2007, and using the minimum rate provisions of the Local Government Act 1995, a Waste Rate will be imposed on rateable properties in 2020/2021.

Minimum Rate	No. of Properties	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
\$ 56.00	3,477	\$ 194,712	\$ 194,376	\$ 194,376

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (10,584)	(3,877)	(27,308)
Less: Movement in contract liabilities associated with restricted cash	181,924	0	0
Less: Movement in employee liabilities associated with restricted cash	(132,486)	66,969	0
Add: Loss on disposal of assets	4(b) 80,822	37,161	40,532
Add: Depreciation on assets	5 5,242,047	5,239,047	5,924,701
Non cash amounts excluded from operating activities	5,361,723	5,339,300	5,937,925
(ii) 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 Rate Setting Statement.			
Adjustments to net current assets			
Less: Unspent borrowings	6(c) (500,000)	(341,356)	0
Less: Cash - restricted reserves	3 (3,214,750)	(3,588,637)	(2,559,297)
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	(41,762)	(39,681)	3,255
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	637,963	410,066	373,516
- Current portion of contract liability held in reserve	181,924	0	0
- Employee benefit provisions	812,159	944,645	877,676
- Bonds and deposits held	209,126	39,924	150,965
Total adjustments to net current assets	(1,915,340)	(2,575,039)	(1,153,885)

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	79,603	1,367,745	0
Cash and cash equivalents - restricted			
Cash backed reserves	3,214,750	3,588,637	2,559,297
Unspent borrowings	500,000	341,356	0
Financial assets - unrestricted	172,177	39,681	0
Receivables	391,445	602,770	616,368
Inventories	32,971	35,630	59,125
	4,390,946	5,975,819	3,234,790
Less: current liabilities			
Trade and other payables	(843,560)	(357,052)	(829,713)
Contract liabilities	(181,924)	(181,924)	0
Long term borrowings	(637,963)	(410,066)	(373,516)
Provisions	(812,159)	(944,645)	(877,676)
	(2,475,606)	(1,893,687)	(2,080,905)
Net current assets	1,915,340	4,082,132	1,153,885
Less: Total adjustments to net current assets	(1,915,340)	(2,575,039)	(1,153,885)
Closing funding surplus / (deficit)	0	1,507,093	0

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 of Plantagenet 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the Shire has a 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.

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 of Plantagenet contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Plantagenet contributes are defined contribution plans.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Plantagenet'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 of Plantagenet'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 statement of financial position. The Shire of Plantagenet's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	887,163	1,390,548	659,679
Term deposits	2,907,190	3,907,190	1,899,618
	3,794,353	5,297,738	2,559,297
- Unrestricted cash and cash equivalents	79,603	1,367,745	0
- Restricted cash and cash equivalents	3,714,750	3,929,993	2,559,297
	3,794,353	5,297,738	2,559,297
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	34,975	151,453	150,965
Plant replacement reserve	969,502	918,854	581,660
Drainage and water management reserve	86,242	85,448	85,131
Waste management reserve	641,447	491,377	455,482
Computer software/hardware upgrade reserve	110,992	207,703	207,309
Mount Barker Regional Saleyards capital improvements reserve	124,312	294,820	52,503
Mount Barker Regional Saleyards operating loss reserve	293,724	291,021	292,246
Outstanding land resumptions reserve	9,479	9,392	9,357
Natural disaster reserve	197,042	119,909	120,032
Plantagenet medical centre reserve	85,404	2,853	18,973
Spring Road roadworks reserve	56,324	55,806	55,599
Mount Barker swimming pool revitalisation reserve	213,852	449,675	57,932
Hockey ground carpet replacement	94,652	75,704	75,559
Community resource centre building reserve	40,731	30,313	30,255
Museum complex reserve	9,580	68,940	63,798
Standpipe reserve	17,925	21,489	21,485
Paths and trails reserve	28,807	28,542	31,024
Major Projects and Renewals Reserve	199,760	285,338	249,987
Unspent borrowings	500,000	341,356	0
	3,714,750	3,929,993	2,559,297
Reconciliation of net cash provided by operating activities to net result			
Net result	1,042,087	(983,035)	(2,205,890)
Depreciation	5,242,047	5,239,047	5,924,701
(Profit)/loss on sale of asset	4(b) 70,238	33,284	13,224
(Increase)/decrease in receivables	195,342	149,460	239,830
(Increase)/decrease in inventories	2,659	28,790	25,465
Increase/(decrease) in payables	486,508	2,005	677,254
Increase/(decrease) in contract liabilities	0	181,924	(82,780)
Increase/(decrease) in employee provisions	(132,486)	53,120	40,756
Non-operating grants, subsidies and contributions	(3,927,114)	(1,613,521)	(1,933,620)
Net cash from operating activities	2,979,281	3,091,074	2,698,940

SIGNIFICANT 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 2 - 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 PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Health	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0
Land - vested in and under the control of	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	7,500	0	7,500	12,045	790,666
Buildings - specialised	15,530	0	385,221	20,000	1,956,302	0	24,880	10,000	2,411,933	188,118	0
Furniture and equipment	200,000	0	0	18,543	5,000	0	20,900	0	244,443	52,544	68,543
Plant and equipment	0	55,000	0	0	0	0	38,000	582,200	675,200	237,000	645,500
	215,530	55,000	385,221	38,543	1,961,302	0	91,280	592,200	3,339,076	489,707	1,504,709
<i>Infrastructure</i>											
Infrastructure - roads	0	0	0	0	0	3,703,544	0	0	3,703,544	2,882,872	3,546,771
Infrastructure - footpaths	0	0	0	0	0	50,000	0	0	50,000	55,462	0
Infrastructure - drainage	0	0	0	0	0	288,625	0	0	288,625	7,376	0
Infrastructure - parks and ovals	0	0	0	0	97,322	0	0	0	97,322	47,678	105,000
Infrastructure - other infrastructure	0	0	0	27,658	42,871	0	1,112,785	0	1,183,314	63,942	197,909
	0	0	0	27,658	140,193	4,042,169	1,112,785	0	5,322,805	3,057,330	3,849,680
Total acquisitions	215,530	55,000	385,221	66,201	2,101,495	4,042,169	1,204,065	592,200	8,661,881	3,547,037	5,354,389

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT 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.

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance		0	0	0		(6,755)	0	(6,755)	34,444	20,000	0	(14,444)
Law, order, public safety	21,000	12,000	0	(9,000)		0	0	0		0	0	0
Recreation and culture		0	0	0		(5,382)	0	(5,382)		0	0	0
Economic services	7,500	12,500	5,000	0	11,325	11,325	0	0		0	0	0
Other property and services	198,438	132,200	5,584	(71,822)	38,688	17,541	3,877	(25,024)	110,781	112,001	27,308	(26,088)
	226,938	156,700	10,584	(80,822)	50,013	16,729	3,877	(37,161)	145,224	132,000	27,308	(40,532)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	226,938	156,700	10,584	(80,822)	50,013	16,729	3,877	(37,161)	145,224	132,000	27,308	(40,532)
	226,938	156,700	10,584	(80,822)	50,013	16,729	3,877	(37,161)	145,224	132,000	27,308	(40,532)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document

SIGNIFICANT ACCOUNTING POLICIES

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 PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other infrastructure

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
145,918	145,918	147,231
257,533	257,533	246,850
42,517	42,517	51,749
16,908	16,908	26,137
58,924	58,924	65,528
756,202	756,202	925,602
3,431,630	3,431,630	3,627,120
207,174	204,174	474,848
325,241	325,241	359,636
5,242,047	5,239,047	5,924,701
56,365	56,365	604,581
413,346	413,346	82,443
235,414	235,414	256,771
563,098	560,098	556,406
3,184,565	3,184,565	3,364,980
92,643	92,643	94,860
154,422	154,422	167,280
199,904	199,904	202,697
342,290	342,290	594,684
5,242,047	5,239,047	5,924,701

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	30 to 75 years
Infrastructure - other infrastructure	10 to 60 Years

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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 PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON 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	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Principal	Actual		Principal	Principal	Principal	Principal	Principal
				1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Repayments	Interest
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																			
New Administration Centre	90	WATC	5.8%	986,481	0	(175,332)	811,149	(63,804)	1,152,037			(165,556)	986,481	(75,547)	1,152,037	0	(165,556)	986,481	(75,547)
Health																			
Plantagenet Medical Centre	97	WATC	1.5%	420,000	0	(39,232)	380,768	(6,553)	0	420,000	0	420,000	0	0	0	0	0	0	0
Recreation and culture																			
Sounness Park Development	94	WATC	3.8%	126,113		(40,449)	85,663	(5,672)	165,053		(38,940)	126,113	(6,148)	165,053	0	(38,940)	126,113	(7,524)	
Swimming Pool Refurbishment	98	WATC	1.5%	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0	0
Economic services																			
Saleyards Roof	95	WATC	2.7%	157,963		(24,594)	133,369	(4,100)	181,906		(23,943)	157,963	(4,796)	181,906	0	(23,943)	157,962	(4,751)	
				1,690,556	500,000	(279,607)	1,910,949	(80,130)	1,498,995	420,000	(228,439)	1,690,556	(86,491)	1,498,995	0	(228,439)	1,270,556	(87,822)	
Self Supporting Loans																			
Health																			
Plantagenet Village Homes	93	WATC	3.7%	0	0	0	0	0	470,555	0	(470,555)	0	(7,675)	470,555	0	(128,373)	342,181	(20,746)	
Plantagenet Village Homes	96	WATC	1.7%	427,935	0	(39,681)	388,255	(10,649)	0	427,935	0	427,935	0	0	0	0	0	0	0
Recreation and culture																			
Mount Barker Golf Club - Bowls Turf	99	WATC	1.5%	0	70,000	(22,816)	47,184	(1,441)	0	0	0	0	0	0	0	0	0	0	0
				427,935	70,000	(62,496)	435,439	(12,089)	470,555	427,935	(470,555)	427,935	(7,675)	470,555	0	(128,373)	342,181	(20,746)	
				2,118,492	570,000	(342,103)	2,346,388	(92,219)	1,969,549	847,935	(698,993)	2,118,492	(94,166)	1,969,549	0	(356,812)	1,612,737	(108,568)	

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

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Pool Refurbishment	WATC	Debenture	10	1.5%	500,000	19,782	0	500,000
Mt Barker Golf Club	WATC	Debenture	3	1.5%	70,000	2,770	70,000	0
					570,000	22,552	70,000	500,000

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2020/21 Budget	New loans unspent at 30 June 2021	Amount as at 30 June 2021
Medical Centre	Building Expansion	2019/2020	\$ 341,356	\$ 341,356	\$ 0	\$ 0
			341,356	341,356	0	0

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	520,000	520,000	520,000
Loan facilities			
Loan facilities in use at balance date	2,346,388	2,118,492	1,612,737

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Leave reserve	\$ 151,453	\$ 52,087	\$ (168,565)	\$ 34,975	\$ 139,501	\$ 11,952	\$ 0	\$ 151,453	\$ 138,553	\$ 12,412	\$ 0	\$ 150,965
(b) Plant replacement reserve	918,854	576,148	(525,500)	969,502	425,013	587,573	(93,732)	918,854	422,127	591,533	(432,000)	581,660
(c) Drainage and water management reserve	85,448	794	0	86,242	84,347	1,101	0	85,448	83,774	1,357	0	85,131
(d) Waste management reserve	491,377	200,561	(50,491)	641,447	304,994	200,883	(14,500)	491,377	302,922	202,560	(50,000)	455,482
(e) Computer software/hardware upgrade reserve	207,703	103,289	(200,000)	110,992	155,026	52,677	0	207,703	153,972	53,337	0	207,309
(f) Mount Barker Regional Saleyards capital improvements reserve	294,820	64,157	(234,665)	124,312	151,535	231,280	(87,995)	294,820	150,506	97,498	(195,501)	52,503
(g) Mount Barker Regional Saleyards operating loss reserve	291,021	2,703	0	293,724	279,090	11,931	0	291,021	277,195	15,051	0	292,246
(h) Outstanding land resumptions reserve	9,392	87	0	9,479	9,271	121	0	9,392	9,208	149	0	9,357
(i) Natural disaster reserve	119,909	77,133	0	197,042	43,364	76,545	0	119,909	43,070	76,962	0	120,032
(j) Plantagenet medical centre reserve	2,853	82,551	0	85,404	357,751	81,118	(436,016)	2,853	355,322	84,569	(420,918)	18,973
(k) Spring Road roadworks reserve	55,806	518	0	56,324	55,087	719	0	55,806	54,713	886	0	55,599
(l) Mount Barker swimming pool revitalisation reserve	449,675	4,177	(240,000)	213,852	7,024	442,651	0	449,675	6,976	50,956	0	57,932
(m) Hockey ground carpet replacement	75,704	18,948	0	94,652	56,728	18,976	0	75,704	56,343	19,216	0	75,559
(n) Community resource centre building reserve	30,313	10,418	0	40,731	22,712	7,601	0	30,313	22,558	7,697	0	30,255
(o) Museum complex reserve	68,940	640	(60,000)	9,580	68,051	889	0	68,940	67,701	1,097	(5,000)	63,798
(p) Standpipe reserve	21,489	10,336	(13,900)	17,925	11,212	10,277	0	21,489	11,136	10,349	0	21,485
(q) Paths and trails reserve	28,542	265	0	28,807	31,237	405	(3,100)	28,542	31,024	0	0	31,024
(r) Major Projects and Renewals Reserve	285,338	71,228	(156,806)	199,760	305,050	27,966	(47,678)	285,338	301,036	28,951	(80,000)	249,987
	3,588,637	1,276,041	(1,649,927)	3,214,750	2,506,993	1,764,665	(683,021)	3,588,637	2,488,136	1,254,580	(1,183,419)	2,559,297

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - 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 fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
(b) Plant replacement reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
(c) Drainage and water management reserve	Ongoing	To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet Water Strategy 2020
(d) Waste management reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
(e) Computer software/hardware upgrade reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
(f) Mount Barker Regional Saleyards capital improvements reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
(g) Mount Barker Regional Saleyards operating loss reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
(h) Outstanding land resumptions reserve	Ongoing	To fund old / outstanding obligations for land resumptions associated with road realignments and the like
(i) Natural disaster reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
(j) Plantagenet medical centre reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
(k) Spring Road roadworks reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
(l) Mount Barker swimming pool revitalisation reserve	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
(m) Hockey ground carpet replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
(n) Community resource centre building reserve	Ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
(o) Museum complex reserve	Ongoing	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
(p) Standpipe reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
(q) Paths and trails reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
(r) Major Projects and Renewals Reserve	Ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and concept planning / working drawings for projects, to be determined by the Council

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	300	845	300
General purpose funding	70,450	58,138	72,300
Law, order, public safety	24,000	20,340	18,500
Health	97,237	87,652	93,326
Education and welfare	24,033	23,018	24,033
Community amenities	956,888	952,317	1,047,776
Recreation and culture	187,005	184,220	191,505
Transport	1,000	909	0
Economic services	978,950	1,060,572	934,710
Other property and services	18,050	15,472	23,060
	2,357,913	2,403,483	2,405,510

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding				0		1,106,721	2,063,460	1,056,110
Law, order, public safety				0		151,110	190,126	181,425
Recreation and culture				0		19,971	6,732	19,971
Transport				0		0	1,000	0
Economic services				0		146,510	57,800	92,000
Other property and services				0		40,000	39,829	40,000
	0	0	0	0	0	1,464,312	2,358,947	1,389,506
(b) Non-operating grants, subsidies and contributions								
Governance				0		0	11,707	0
Recreation and culture				0		1,100,000	12,975	85,000
Transport				0		2,027,114	1,588,839	1,848,620
Economic services				0		800,000	0	0
	0	0	0	0	0	3,927,114	1,613,521	1,933,620
Total	0	0	0	0	0	5,391,426	3,972,468	3,323,126

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
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	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	50,000	47,098	50,000
- Other funds	25,000	24,253	30,000
Late payment of fees and charges *	15,534	8,825	20,000
Other interest revenue (refer note 1b)	50,263	60,059	54,000
	140,797	140,235	154,000
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.			
(b) Other revenue			
Reimbursements and recoveries	1,865,102	920,986	2,533,397
	1,865,102	920,986	2,533,397
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	(54,632)	(27,316)	(26,000)
Other services	(12,000)	(8,540)	(12,000)
	(66,632)	(35,856)	(38,000)
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	92,219	94,166	108,568
	92,219	94,166	108,568
(e) Elected members remuneration			
Meeting fees	(81,450)	(80,471)	(81,450)
Shire President's allowance	(6,790)	(6,932)	(6,790)
Deputy Shire President's allowance	(1,698)	(1,556)	(1,698)
Travelling expenses	(20,000)	(20,078)	(20,000)
Telecommunications allowance	(2,000)	(224)	(2,000)
	(111,938)	(109,261)	(111,938)

SHIRE OF PLANTAGENET
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

12. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Feral Pig Eradication program	83,360	0	0	83,360
Public Open Space	102,076	0	(39,720)	62,356
Sale of land for non-payment of rates	330,290	0	0	330,290
	515,726	0	(39,720)	476,006

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



Plantage

Capital Items

Capital Items

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 3 - GENERAL PURPOSE FUNDING							
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398		Municipal	\$ (1,226,039)	\$ (1,327,568)	\$ (1,163,890)
Transfer Interest to Reserve Funds	DCEO	50301.0399		Municipal	\$ (50,003)	\$ (47,098)	\$ (59,942)
Total Transfers to Reserve Funds					\$ (1,276,041)	\$ (1,374,666)	\$ (1,223,832)
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	EMWS	50401.0006	R		\$ -	\$ -	\$ -
Total Capital Expenditure					\$ -	\$ -	\$ -
Capital Income							
Trade In Vehicle - Governance	EMWS	40401.0105			\$ -	\$ -	\$ -
Total Capital Income					\$ -	\$ -	\$ -
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	Municipal	\$ (5,000)	\$ -	\$ (5,000)
Admin Building - Repaint South Façade Walls / Timberwork	BLDG SRVR	50409.0252	R	Municipal	\$ (5,030)	\$ -	\$ (5,030)
Purchase Vehicle - CEO	EMWS	50416.0006	R		\$ -	\$ -	\$ -
Purchase Vehicle - DCEO	EMWS	50417.0006	R		\$ -	\$ (35,549)	\$ (35,549)
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	R		\$ -	\$ (12,045)	\$ (12,045)
Admin Building - Replace vanity in staff toilets	BLDG SRVR	51809.0252	R	Municipal	\$ (5,500)	\$ -	\$ -
New Business System Software	DCEO	50412.0006	R	Municipal	\$ (200,000)	\$ -	\$ -
Total Capital Expenditure					\$ (215,530)	\$ (47,594)	\$ (57,624)
Capital Income							
Reimbursement - Lot 337 Martin Street - Council Homes	DCEO	40414.0229			\$ -	\$ 11,707	\$ 11,732
Transfers from Reserve Funds	DCEO	40415.0486			\$ -	\$ -	\$ -
Trade In Vehicle - CEO	EMWS	40416.0105			\$ -	\$ -	\$ -
Trade In Vehicle - EMSD	EMWS	40417.0105			\$ -	\$ -	\$ -
Total Capital Income					\$ -	\$ 11,707	\$ 11,732
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES					\$ (215,530)	\$ (47,594)	\$ (57,624)
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME					\$ -	\$ 11,707	\$ 11,732

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
<u>PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY</u>							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - CESM	EMWS	50520.0006	R	Plant Replacement Reserve	\$ (55,000)	\$ -	\$ -
Total Capital Expenditure					\$ (55,000)	\$ -	\$ -
Capital Income							
Trade In Vehicle - CESM	EMWS	40520.0105			\$ 12,000	\$ -	\$ -
Total Capital Income					\$ 12,000	\$ -	\$ -
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	EMWS	50511.0006	R		\$ -	\$ -	\$ -
Total Capital Expenditure					\$ -	\$ -	\$ -
Capital Income							
Trade In Vehicle - Ranger	EMWS	40511.0105			\$ -	\$ -	\$ -
Total Capital Income					\$ -	\$ -	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE					\$ (55,000)	\$ -	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME					\$ 12,000	\$ -	\$ -

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
<u>PROGRAM 7 - HEALTH</u>							
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Plantagenet Medical Centre Facilities Upgrade	BLDG SRVR	51771.0252	U	Loan & Reserve Funds	\$ (385,221)	\$ (78,644)	\$ (463,865)
Total Capital Expenditure					\$ (385,221)	\$ (78,644)	\$ (463,865)
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486			\$ -	\$ 46,016	\$ 46,016
Proceeds from Loan - Medical Centre Facilities Upgrade	DCEO	40725.0496			\$ -	\$ 420,000	\$ 420,000
Total Capital Income					\$ -	\$ 466,016	\$ 466,016
TOTAL HEALTH CAPITAL EXPENSES					\$ (385,221)	\$ (78,644)	\$ (463,865)
TOTAL HEALTH CAPITAL INCOME					\$ -	\$ 466,016	\$ 466,016
<u>PROGRAM 8 - EDUCATION & WELFARE</u>							
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328			\$ 39,681	\$ 63,602	\$ 128,373
Total Capital Income					\$ 39,681	\$ 63,602	\$ 128,373
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE					\$ -	\$ -	\$ -
TOTAL EDUCATION AND WELFARE CAPITAL INCOME					\$ 39,681	\$ 63,602	\$ 128,373

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
<u>PROGRAM 10 - COMMUNITY AMENITIES</u>							
WASTE DISPOSAL SITES							
Capital Expenditure							
Porongurup Trf Station – Capping, Ripping and Mounding	EMWS	51683.0252	N	Municipal	\$ (12,658)	\$ -	\$ (12,658)
O'Neill Road Landfill Site - Recycled Oil Receptacle and Shed Cover	EMWS	51687.0252	R	Municipal	\$ (15,000)	\$ -	\$ (15,000)
Kamballup Transfer Station - Infrastructure	EMWS	51772.0252	N		\$ -	\$ (9,498)	\$ (9,500)
Total Capital Expenditure					\$ (27,658)	\$ (9,498)	\$ (37,158)
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486			\$ -	\$ -	\$ -
Total Capital Income					\$ -	\$ -	\$ -
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Planning Officer	EMWS	51013.0006	R		\$ -	\$ -	\$ -
Total Capital Expenditure					\$ -	\$ -	\$ -
Capital Income							
Trade In Vehicle - Planning Officer	EMWS	41012.0105			\$ -	\$ -	\$ -
Total Capital Income					\$ -	\$ -	\$ -
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV - Upgrade	EMSD	51485.0006	U	Municipal	\$ (18,543)	\$ -	\$ (18,543)
Wilson Park Toilets - Upgrade	BLDG SRVR	51773.0252	R		\$ -	\$ (13,314)	\$ (14,000)
Toilet Upgrades (*)	BLDG SRVR	51811.0252	R	Municipal	\$ (20,000)	\$ -	\$ -
Total Capital Expenditure					\$ (38,543)	\$ (13,314)	\$ (32,543)
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES							
					\$ (66,201)	\$ (22,812)	\$ (69,701)
TOTAL COMMUNITY AMENITIES CAPITAL INCOME							
					\$ -	\$ -	\$ -

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	R	Municipal	\$ (5,000)	\$ (7,370)	\$ (5,000)
Lesser Hall - Repair Termite Damage / Damp Control	BLDG SRVR	51728.0252	R	Municipal	\$ (3,661)	\$ -	\$ (3,661)
Kendenup Hall - Upgrade Playground & Reticulation	EMWS	51774.0252	U	Municipal	\$ (20,871)	\$ (4,129)	\$ (25,000)
Narrikup Hall - Repaint Exterior	BLDG SRVR	51775.0252	R		\$ -	\$ (13,700)	\$ (14,000)
Total Capital Expenditure					\$ (29,532)	\$ (25,199)	\$ (47,661)
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486			\$ -	\$ -	\$ -
Total Capital Income					\$ -	\$ -	\$ -
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	EMSD	51407.0252	R	Municipal	\$ (2,500)	\$ -	\$ (2,500)
Replace Swimming Pool Blanket Covers	POOL MGR	51776.0006	R		\$ -	\$ (15,120)	\$ (18,000)
Swimming Pool Facility Refurbishment	EMSD	51694.0252	R	CSRFF (\$500k), Drought (\$600k), Loan (\$500k)	\$ (1,600,000)	\$ -	\$ -
Total Capital Expenditure					\$ (1,602,500)	\$ (15,120)	\$ (20,500)
Capital Income							
Transfers from Reserve Funds	DCEO	41020.0486			\$ -	\$ -	\$ -
Direct Grants - Special Grants	DCEO	41021.0208			\$ 1,100,000	\$ -	\$ -
Loan - Swimming Pool Facility Refurbishment	DCEO	41022.0497			\$ 500,000	\$ -	\$ -
Total Capital Income					\$ 1,600,000	\$ -	\$ -
REC.CENTRE							
Capital Expenditure							
Gym Equipment	REC CTR MGR	51111.0006	R	Municipal	\$ (5,000)	\$ (4,778)	\$ (5,000)
Total Capital Expenditure					\$ (5,000)	\$ (4,778)	\$ (5,000)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Frost Park - Pavilion Upgrade	BLDG SRVR	51691.0251	R	Major Projects and Renewals Reserve	\$ (124,484)	\$ (45,952)	\$ (55,436)
Sounness Park - Hockey Score Board	BLDG SRVR	51770.0251	R		\$ -	\$ (27,792)	\$ (20,000)
Water Transfer - Lot 81 Dam to Sounness Park (via Frost Park)	EMWS	51777.0251	N	Major Projects and Renewals Reserve	\$ (32,322)	\$ (47,678)	\$ (80,000)
Bonnyup Park - New Playground	EMWS	51778.0251	R	Municipal	\$ (25,000)	\$ -	\$ (25,000)
Frost Park - Reticulation	CEO	51812.0251	R	Municipal	\$ (22,000)	\$ -	\$ -
Sounness Park - Hockey Ground Protective Strip	BLDG SRVR	51813.0251	R	Municipal	\$ (10,000)	\$ -	\$ -
Shire of Plantagenet Water Strategy	EMWS	51838.0251	N	Municipal	\$ (30,000)	\$ -	\$ -
Total Capital Expenditure					\$ (243,806)	\$ (121,422)	\$ (180,436)
Capital Income							
Transfers from Reserve Funds	DCEO	41127.0486			\$ 156,806	\$ 47,678	\$ 80,000
Total Capital Income					\$ 156,806	\$ 47,678	\$ 80,000
LIBRARY SERVICES							
Capital Expenditure							
Library - Shift Counter and Replace Carpet Tiles	EMSD	51779.0252	U	Municipal	\$ (13,142)	\$ (4,358)	\$ (14,000)
Total Capital Expenditure					\$ (13,142)	\$ (4,358)	\$ (14,000)
OTHER RECREATION & CULTURE (Community Resource Centre, Mitchell House, Police Station Museum)							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	R	Municipal	\$ (5,000)	\$ -	\$ (5,000)
Museum Complex - Renew Historic Buildings	BLDG SRVR	51535.0252	R	Municipal	\$ (14,784)	\$ (216)	\$ (5,000)
Mitchell House	BLDG SRVR	51730.0252	R	Municipal	\$ (7,808)	\$ (3,970)	\$ (11,778)
Museum Complex - Archive Repository	BLDG SRVR	51780.0252	N	Reserve & Municipal	\$ (119,923)	\$ (3,052)	\$ (122,975)
Community Resource Centre - Replace Box Gutters & Walkway	BLDG SRVR	51781.0252	R	Municipal	\$ (60,000)	\$ -	\$ (45,000)
Total Capital Expenditure					\$ (207,515)	\$ (7,238)	\$ (189,753)
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	41121.0329			\$ 22,816	\$ -	\$ -
Grants & Contributions - Other Recreation & Culture	DCEO	41130.0450			\$ -	\$ 12,975	\$ 12,975
Transfers from Reserve Funds	DCEO	41131.0486			\$ 60,000	\$ -	\$ 65,000
Total Capital Income					\$ 82,816	\$ 12,975	\$ 77,975
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES					\$ (2,101,495)	\$ (178,115)	\$ (457,350)
TOTAL RECREATION AND CULTURE CAPITAL INCOME					\$ 1,839,622	\$ 60,653	\$ 157,975

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 12 - TRANSPORT							
ROAD CONSTRUCTION							
Capital Expenditure							
Regional Road Group							
Spencer Road - SLK 0.00 to 5.24	EMWS	51782.0250	R		\$ -	\$ (232,665)	\$ (232,100)
Spencer Road - SLK 5.24 to 11.49	EMWS	51814.0250	R	RRG, Municipal	\$ (252,070)	\$ -	\$ -
Settlement Road - SLK 14.81 to 18.83	EMWS	51810.0250	R	RRG, Municipal	\$ (185,164)	\$ -	\$ -
					\$ (437,234)	\$ (232,665)	\$ (232,100)
Blackspot (Federal)							
Lake Matilda Rd - Red Gum Pass Road - Intersection	EMWS	51654.0250	R	Federal Blackspot, Municipal	\$ (23,343)	\$ (61,217)	\$ (84,560)
					\$ (23,343)	\$ (61,217)	\$ (84,560)
Blackspot (State)							
Pile Road - Intersection with Muir Hwy	EMWS	51734.0250	R		\$ -	\$ (10,295)	\$ (23,203)
					\$ -	\$ (10,295)	\$ (23,203)
Commodity Route Funding							
Woogenellup Road - SLK 0.00 - 5.89	EMWS	51783.0250	R		\$ -	\$ (260,676)	\$ (228,700)
Chillinup Road - SLK 0 - 7.87	EMWS	51784.0250	R		\$ -	\$ (437,057)	\$ (452,870)
Mallawillup Road - SLK 0.00 to 16.08 and SLK 16.09 to 27.54	EMWS	51785.0250	R		\$ -	\$ (409,467)	\$ (403,315)
Pile Road - SLK 3.72 - 9.34	EMWS	51815.0250	R	CRF, Municipal	\$ (237,515)	\$ -	\$ -
Palmdale Road - SLK 0.00 - 4.32	EMWS	51816.0250	R	CRF, Municipal	\$ (204,585)	\$ -	\$ -
Yellanup Road - SLK 13.04 to 19.50	EMWS	51817.0250	R	CRF, Municipal	\$ (320,821)	\$ -	\$ -
					\$ (762,921)	\$ (1,107,200)	\$ (1,084,885)
Roads to Recovery							
Mount Barker Road - SLK 4.05 to 5.93	EMWS	51786.0250	R		\$ -	\$ (279,131)	\$ (278,105)
Mount Barker Road - SLK 0.745 - 4.05	EMWS	51787.0250	R		\$ -	\$ (108,766)	\$ (106,193)
Hannan Way - SLK 0.74 - 1.27	EMWS	51788.0250	R		\$ -	\$ (96,218)	\$ (96,900)
Pile Road - Total length	EMWS	51789.0250	R		\$ -	\$ (71,612)	\$ (85,000)
Martin Street - SLK 0.01 - 0.27	EMWS	51818.0250	R	RTR	\$ (40,790)	\$ -	\$ -
Sturdee Road - SLK 3.60 to 6.30	EMWS	51819.0250	R	RTR	\$ (332,240)	\$ -	\$ -
Bloxidge Road - SLK 0 .00to 10.80	EMWS	51820.0250	R	RTR	\$ (151,200)	\$ -	\$ -
					\$ (524,230)	\$ (555,727)	\$ (566,198)
LRCIP (Federal)							
Wilson Road - SLK 2.35 - 4.28	EMWS	51839.0250	R	LRCIP	\$ (303,214)	\$ -	\$ -
					\$ (303,214)	\$ -	\$ -

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
Own Resources							
Pre Construction Future Works	EMWS	51201.0250	R	Municipal	\$ (30,000)	\$ (37,160)	\$ (30,000)
Drainage Construction	EMWS	51202.0250	R	Municipal	\$ (20,000)	\$ (7,376)	\$ (40,000)
Footpath and Bike Path Construction	EMWS	51203.0250	R	Municipal	\$ (50,000)	\$ (55,462)	\$ (50,000)
Roadworks - Minor Renewal	EMWS	51276.0250	R	Municipal	\$ (250,000)	\$ (189,401)	\$ (250,000)
Reseal Rural and Townsite Roads	EMWS	51741.0250	R	Municipal	\$ (88,000)	\$ (102,401)	\$ (125,236)
O'Neill Road - SLK 1.55 to 1.72	EMWS	51791.0250	R		\$ -	\$ (42,984)	\$ (65,000)
Sounness Park - Internal roads	EMWS	51792.0250	R	Municipal	\$ (15,000)	\$ (36,592)	\$ (59,290)
Harvey Road - SLK 0.00 to 0.46	EMWS	51793.0250	R		\$ -	\$ (22,475)	\$ (25,000)
Hassell Ave - SLK 0.0 to 0.576	EMWS	51794.0250	R		\$ -	\$ (28,233)	\$ (48,250)
Wilson Road - SLK 0 - 2.35 (west of Craddock Road)	EMWS	51795.0250	R		\$ -	\$ (357,966)	\$ (328,855)
Hassell Ave Footpaths - Beverley Road to De Garis Road (325m)	EMWS	51796.0250	R		\$ -	\$ (25,487)	\$ (31,000)
Narpund Road / Hassell St drainage project	EMWS	51797.0250	R	Municipal	\$ (268,625)	\$ -	\$ (268,625)
Langton Road - Reseal - SLK 0.217 - 1.28	EMWS	51798.0250	R	Municipal	\$ (50,822)	\$ (7,678)	\$ (58,500)
St Werburghs Road - SLK 0.29 to 4.31	EMWS	51800.0250	R		\$ -	\$ (65,391)	\$ (75,000)
Wilson Road - SLK 0.00 - 2.35	EMWS	51821.0250	R	Municipal	\$ (65,000)	\$ -	\$ -
Lowood Road - SLK 1.59 to 1.73	EMWS	51822.0250	R	Municipal	\$ (85,000)	\$ -	\$ -
Kwornicup Road - SLK 9.91 to 11.16	EMWS	51823.0250	R	Municipal	\$ (45,000)	\$ -	\$ -
St Jack Road - SLK 0.00 to 4.67	EMWS	51824.0250	R	Municipal	\$ (65,000)	\$ -	\$ -
Narpund Road - SLK 0.00 to 0.50	EMWS	51825.0250	R	Municipal	\$ (83,750)	\$ -	\$ -
Beattie Road - SLK 1.25 - 2.81	EMWS	51826.0250	R	Municipal	\$ (25,000)	\$ -	\$ -
Turpin Road - SLK 10.06 to 14.97	EMWS	51827.0250	R	Municipal	\$ (69,125)	\$ -	\$ -
Mill Road, Rocky Gully - SLK 2.91 - 7.71	EMWS	51828.0250	R	Municipal	\$ (69,125)	\$ -	\$ -
Haese Street - SLK 0.00 to 0.46	EMWS	51829.0250	R	Municipal	\$ (20,700)	\$ -	\$ -
Lake Barnes Road - SLK 0.00 to 5.60	EMWS	51830.0250	R	Municipal	\$ (231,600)	\$ -	\$ -
Sturdee Road - SLK 0 -3.60	EMWS	51831.0250	R	Municipal	\$ (265,000)	\$ -	\$ -
Syred Road - SLK 6.20 - 10.23	EMWS	51832.0250	R	Municipal	\$ (155,000)	\$ -	\$ -
Mount Barker Road - SLK 4.05 to 5.93	EMWS	51833.0250	R	Municipal	\$ (39,480)	\$ -	\$ -
					\$ (1,991,227)	\$ (978,606)	\$ (1,454,756)
Total Capital Expenditure					\$ (4,042,169)	\$ (2,945,710)	\$ (3,445,702)
Capital Income							
Contributions to Roadworks	EMWS	41205.0197			\$ -	\$ -	\$ -
Direct Road Grants - Black Spot Funding	EMWS	41201.0008			\$ 18,284	\$ -	\$ 34,212
Direct Road Grants - Roads to Recovery Grants	EMWS	41201.0204			\$ 513,400	\$ 566,198	\$ 566,198
Direct Road Grants - Commodity Route Grants	EMWS	41201.0205			\$ 900,726	\$ 867,908	\$ 1,084,885
Direct Road Grants - Regional Road Group Grants	EMWS	41201.0207			\$ 291,489	\$ 154,733	\$ 245,485
Direct Grants - Special Grants (LRCIP)	EMWS	41201.0208			\$ 303,214	\$ -	\$ -
Total Capital Income					\$ 2,027,114	\$ 1,588,839	\$ 1,930,780
TOTAL TRANSPORT CAPITAL EXPENSES					\$ (4,042,169)	\$ (2,945,710)	\$ (3,445,702)
TOTAL TRANSPORT CAPITAL INCOME					\$ 2,027,114	\$ 1,588,839	\$ 1,930,780

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
<u>PROGRAM 13 - ECONOMIC SERVICES</u>							
TOURISM, AREA PROMOTION & ECONOMIC DEVELOPMENT							
Capital Expenditure							
Mount Barker Infrastructure (*)	EMSD	51840.0252	N	LRCIP (\$200k), REDS (\$100k), Drought (\$250k), Municipal (\$30k)	\$ (580,000)	\$ -	\$ -
Albany Highway Beautification (*)	EMSD	51837.0252	N	LRCIP (\$100k), Drought (\$150k), Municipal (\$80k)	\$ (330,000)	\$ -	\$ -
Total Capital Expenditure					\$ (910,000)	\$ -	\$ -
Capital Income							
Direct Grants - Special Grants	DCEO	41221.0208			\$ 800,000	\$ -	\$ -
Total Capital Income					\$ 800,000	\$ -	\$ -
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Principal Bldg Surveyor	EMWS	51311.0006	R		\$ -	\$ -	\$ -
Purchase Vehicle - Building Maintenance Officer	EMWS	51314.0006	R		\$ -	\$ -	\$ -
Purchase Vehicle - Cleaner	EMWS	51315.0006	R		\$ (38,000)	\$ -	\$ -
Replace roof on Building Maintenance Shed	EMWS	51834.0252	R		\$ (7,500)	\$ -	\$ -
Total Capital Expenditure					\$ (45,500)	\$ -	\$ -
Capital Income							
Trade In Vehicle - Principal Bldg Surveyor	EMWS	41311.0105			\$ -	\$ -	\$ -
Trade In Vehicle - Building Maintenance Officer	EMWS	41314.0105			\$ -	\$ -	\$ -
Trade In Vehicle - Cleaner	EMWS	41315.0105			\$ 12,500	\$ -	\$ -
Transfers from Trust Funds	DCEO	41316.0243			\$ -	\$ -	\$ -
Total Capital Income					\$ 12,500	\$ -	\$ -

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	EMWS	51323.0006	R		\$ -	\$ -	\$ -
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	Saleyards Reserve	\$ (18,865)	\$ (15,135)	\$ (17,000)
Bitumen Repairs	EMWS	51585.0253	R	Saleyards Reserve	\$ (10,000)	\$ -	\$ -
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	R	Saleyards Reserve	\$ (7,000)	\$ -	\$ (7,000)
Aeration Ponds - Waste Water Treatment System Modifications	SALEYARDS MGR	51754.0253	U	Saleyards Reserve	\$ (50,000)	\$ -	\$ -
Painting of Galvanised Elements - Roof and Walkways	SALEYARDS MGR	51755.0253	R	Saleyards Reserve	\$ (25,000)	\$ -	\$ -
Diesel Motor - Irrigation Pump	SALEYARDS MGR	51756.0253	R		\$ -	\$ (5,067)	\$ (5,067)
New Receival Ramp	SALEYARDS MGR	51758.0253	N		\$ -	\$ (3,602)	\$ -
2nd hand skidsteer loader	SALEYARDS MGR	51801.0006	R		\$ -	\$ (37,713)	\$ (37,713)
Undercover area - Generator and Lunch Space	SALEYARDS MGR	51802.0253	U	Saleyards Reserve	\$ (24,880)	\$ (3,120)	\$ (28,000)
Pneumatic Ram Replacement	SALEYARDS MGR	51803.0253	R		\$ -	\$ (2,331)	\$ (7,000)
Steelwork Modifications (incl Extend Yards and New Gates)	SALEYARDS MGR	51804.0253	R	Saleyards Reserve	\$ (3,920)	\$ (4,080)	\$ (8,000)
Bull crush	SALEYARDS MGR	51807.0006	R		\$ -	\$ (25,167)	\$ (25,000)
Tipper Vehicle	SALEYARDS MGR	51808.0006	N	Saleyards Reserve	\$ (23,000)	\$ -	\$ (23,000)
Additional Water Tank - wash down	SALEYARDS MGR	51835.0253	N	Saleyards Reserve	\$ (25,000)	\$ -	\$ -
Replace Alies panel scanners	SALEYARDS MGR	51836.0253	R	Saleyards Reserve	\$ (47,000)	\$ -	\$ -
Total Capital Expenditure					\$ (234,665)	\$ (96,215)	\$ (157,780)
Capital Income							
Trade In Vehicle - Saleyards Manager	EMWS	41322.0105			\$ -	\$ -	\$ -
Proceeds from Sale of Equipment	DCEO	41323.0105			\$ -	\$ 11,271	\$ -
Transfers from Reserve Funds	DCEO	41326.0486			\$ 234,665	\$ 87,995	\$ 157,780
Total Capital Income					\$ 234,665	\$ 99,266	\$ 157,780
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Upgrades	DCEO	51340.0358	U		\$ (13,900)	\$ -	\$ -
Total Capital Expenditure					\$ (13,900)	\$ -	\$ -
Capital Income							
Transfers from Reserve Funds	DCEO	41351.0486			\$ 13,900	\$ -	\$ -
Total Capital Income					\$ 13,900	\$ -	\$ -
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES					\$ (1,204,065)	\$ (96,215)	\$ (157,780)
TOTAL ECONOMIC SERVICES CAPITAL INCOME					\$ 1,061,065	\$ 99,266	\$ 157,780

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Renewal, New or Upgrade	Source of Funds	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
<u>PROGRAM 14 - OTHER PROPERTY & SERVICES</u>							
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Depot - Building Renewal	EMWS	51561.0254	R	Municipal	\$ (10,000)	\$ (14,422)	\$ (10,000)
Locator - Utilities & Services	EMWS	51806.0006	N		\$ -	\$ (4,854)	\$ (7,000)
Total Capital Expenditure					\$ (10,000)	\$ (19,276)	\$ (17,000)
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	EMWS	51411.0006	R	Plant Replacement Reserve	\$ (467,200)	\$ (59,500)	\$ (320,200)
Works Vehicles / Minor Plant Replacement Program	EMWS	51412.0006	R	Plant Replacement Reserve	\$ (115,000)	\$ (99,171)	\$ (144,000)
Total Capital Expenditure					\$ (582,200)	\$ (158,671)	\$ (464,200)
Capital Income							
Trade In Heavy Plant	EMWS	41411.0105			\$ 81,200	\$ 13,650	\$ 56,500
Trade In Works Vehicles / Minor Plant	EMWS	41412.0105			\$ 71,000	\$ 33,021	\$ 57,000
Transfers from Reserve Funds	DCEO	41413.0486			\$ 525,500	\$ 93,732	\$ 370,700
Total Capital Income					\$ 677,700	\$ 140,403	\$ 484,200
UNCLASSIFIED							
Capital Expenditure							
Renew Mt Barrow Radio Tower guy wires	DCEO	52425.0252	R	Municipal	\$ (20,000)	\$ -	\$ -
Total Capital Expenditure					\$ (20,000)	\$ -	\$ -
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES					\$ (612,200)	\$ (177,947)	\$ (481,200)
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME					\$ 677,700	\$ 140,403	\$ 484,200
TOTAL CAPITAL EXPENSES					\$ (8,681,881)	\$ (3,547,037)	\$ (5,133,222)
TOTAL CAPITAL INCOME					\$ 5,657,181	\$ 2,430,486	\$ 3,336,856



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Information Notes

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

14. ELECTED MEMBERS'S ALLOWANCES

Each Elected Member is entitled to claim the following fees, expenses and allowances in accordance with Section 5.98, 5.99 and 5.99A of the Local Government Act (LGA) 1995 and the WA Salaries and Allowances Tribunal determination.

SITTING FEES

Paid for attendance at Council and Committee meetings

Annual Attendance Fee - Section 5.99 LGA	Shire President	\$	15,450
Annual Attendance Fee - Section 5.99 LGA	Councillor	\$	8,250

MILEAGE REIMBURSEMENT

Reimbursement paid based on distance travelled to perform Council duties in accordance with Council Policy CE/CS/1 - Section 5.98 LGA

SHIRE PRESIDENT'S ALLOWANCE

Paid to the Shire President in recognition of the additional costs associated with this position.

Per Annum - Section 5.98(5) LGA 1995	\$	6,790
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DEPUTY SHIRE PRESIDENT'S ALLOWANCE

Paid to the Deputy Shire President in recognition of the additional costs associated with this position.

Per Annum - Section 5.98A LGA 1995	\$	1,698
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INFORMATION AND COMMUNICATION TECHNOLOGY ALLOWANCE

Provision of allowance for I.T. and communications equipment associated with access to electronic documentation.

Also, reimbursement of service & equipment charges for the provision of a telephone and facsimile at each Councillor's residence - Section 5.99A LGA 1995

\$	2,000
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CHILD CARE

Reimbursement up to a maximum of \$10 per hour whilst attending meetings - Section 5.98 LGA 1995

ANNUAL EXPENSE SUMMARY

	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
Sitting Fees - Council Meetings	\$ (81,450)	\$ (80,471)	\$ (81,450)
President's Allowance	\$ (6,790)	\$ (6,932)	\$ (6,790)
Deputy President's Allowance	\$ (1,698)	\$ (1,556)	\$ (1,698)
Information and Communication Technology Allowance	\$ (20,000)	\$ (20,078)	\$ (20,000)
Travelling Expenses	\$ (2,000)	\$ (224)	\$ (2,000)
TOTAL	\$ (111,938)	\$ (109,261)	\$ (111,938)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

**15. TRADING UNDERTAKINGS
MOUNT BARKER REGIONAL SALEYARDS**

As required under Financial Management Regulation 27 (l) (i) & (j), the Shire of Plantagenet is to disclose any major trading undertakings. The Mount Barker Regional Saleyards is owned and operated by the Shire of Plantagenet. The following budget is based on a throughput of 62,000 cattle.

The Saleyards is being undertaken on a self sustaining basis, with no impact on rates. It is now the Council's practice to transfer any surplus funds from this trading undertaking into reserve accounts to fund capital projects and unexpected deficits.

	2020/2021 Budget	2019/2020 Actual	2019/2020 Budget
Operating Expenditure			
Employee Costs - Conferences & Training	\$ (1,283)	\$ (6,000)	\$ (1,283)
Employee Costs - Salaries & Wages	\$ (268,255)	\$ (282,800)	\$ (263,252)
Employee Costs - Superannuation	\$ (26,704)	\$ (27,700)	\$ (26,704)
Employee Costs - Travel & Accommodation	\$ (1,976)	\$ (1,500)	\$ (1,938)
Employee Costs - Uniforms, Clothing & Accessories	\$ (4,802)	\$ (3,000)	\$ (4,727)
Employee Costs - Medicals & Vaccinations	\$ (103)	\$ (500)	\$ (91)
Employee Costs - Workers Compensation Insurance	\$ (4,209)	\$ (5,000)	\$ (4,209)
Office Expenses - Computer Equipment Maintenance	\$ (13,544)	\$ (10,000)	\$ (13,294)
Office Expenses - Other Operating Costs	\$ (7,428)	\$ (4,000)	\$ (7,328)
Office Expenses - Telephone	\$ (9,529)	\$ (7,000)	\$ (9,354)
Other Expenses - Environmental Services	\$ (5,420)	\$ (10,000)	\$ (5,170)
Other Expenses - Feed Purchases	\$ (10,436)	\$ (5,000)	\$ (10,436)
Other Expenses - Insurances	\$ (32,589)	\$ (30,000)	\$ (32,589)
Other Expenses - Licence Fees	\$ (5,755)	\$ (4,000)	\$ (5,655)
Other Expenses - Other Operating Costs	\$ (19,943)	\$ (20,000)	\$ (19,443)
Other Expenses - Promotional Material & Public Relations	\$ (27,433)	\$ (25,000)	\$ (27,433)
Other Expenses - Tools & Sundry	\$ (1,201)	\$ (3,000)	\$ (1,126)
Other Expenses - Water Monitoring	\$ (7,440)	\$ (10,000)	\$ (7,190)
Other Expenses - Sludge Removal	\$ (7,650)	\$ (30,000)	\$ (7,650)
Vehicle Running Costs - Motor Vehicle Allocations	\$ (3,021)	\$ (6,000)	\$ (2,871)
Building & Grounds - Facility Maintenance	\$ (31,501)	\$ (35,000)	\$ (30,626)
Building & Grounds - Facility Operating	\$ (80,307)	\$ (81,800)	\$ (78,834)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (76,579)	\$ (81,079)	\$ (75,566)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (647,108)	\$ (688,379)	\$ (636,769)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (421)	\$ (1,000)	\$ (421)
Non Cash Expenses - Depreciation - Infrastructure	\$ (6,598)	\$ (6,600)	\$ (6,598)
Non Cash Expenses - Loss on Sale of Assets	\$ (13,469)	\$ (12,864)	\$ (13,469)
Admin Services Allocation	\$ (148,059)	\$ (149,000)	\$ (148,059)
Total Operating Expenditure	\$ (1,462,762)	\$ (1,546,222)	\$ (1,442,085)
Operating Income			
Contributions - Agent Contributions	\$ 65,000	\$ 68,613	\$ 65,000
Other Income - Avdata Income	\$ 30,600	\$ 37,195	\$ 30,000
Other Income - Entry Fees	\$ 12,000	\$ 20,000	\$ 14,000
Other Income - Hay Feeding	\$ 10,200	\$ 18,071	\$ 10,000
Other Income - NLIS Tagging	\$ 12,250	\$ 17,375	\$ 12,000
Other Income - Other Operating Income	\$ 11,000	\$ 11,247	\$ 10,700
Other Income - Sale of Manure	\$ 5,100	\$ 4,433	\$ 5,000
Other Income - Saleyard Weigh & Pen Fees	\$ 610,000	\$ 648,468	\$ 598,210
Other Income - Shippers/Private Weigh	\$ 18,500	\$ 19,346	\$ 18,100
Other Income - Stock Removal	\$ 7,100	\$ 7,965	\$ 7,000
Non Cash Revenue - Profit on Sale of Assets	\$ 781,750	\$ 852,713	\$ 770,010
Total Operating Income	\$ 1,563,500	\$ 1,705,426	\$ 1,540,020
Borrowing Costs			
Operating Expenditure			
Financial Expenses - Loan No. 95 - Saleyards Roof	\$ (4,100)	\$ (4,796)	\$ (4,751)
Net Operating Profit / (loss)	\$ 96,638	\$ 154,408	\$ 93,184
Net Operating Profit / (loss) - Excluding Non Cash Items	\$ 840,812	\$ 944,330	\$ 826,007

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

16. COMMUNITY GRANTS

Ledger Account	Assistance to	Details	2020/21 Budget	2019/20 Budget
			\$	\$
<u>Education & Welfare</u>				
<u>Other Education</u>				
20134.0255	Mt Barker Toy Library	Sponsor memberships to toy library	\$ 1,620	\$ 337
			\$ 1,620	\$ 337
<u>Aged & Disabled Other</u>				
20150.0255	HorsePower Plantagenet (RDA)	Contribution towards horse agistment costs	\$ 1,000	\$ 750
20150.0255	Plantagenet Village Homes	Contribution towards new reverse cycle air-conditioning	\$ 5,000	\$ 750
			\$ 6,000	\$ 750
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 5,000	\$ 5,000
20813.0255	Australian Red Cross Mt Barker	Waste Disposal	\$ 1,000	\$ 880
20813.0255	Anglican Op Shop	Waste Disposal	\$ 412	\$ 440
20813.0255	Mount Barker CRC - Food Relief	Contribution towards increasing costs due to Covid-19	\$ 1,000	\$ -
			\$ 7,412	\$ 6,320
<u>Recreation & Culture</u>				
<u>Sporting Clubs</u>				
20208.0255	Plantagenet Sporting Club		\$ -	\$ 10,000
20208.0255	Mt Barker Campdraft Club		\$ -	\$ 5,000
20208.0255	Mount Barker Amateur Swim Club	Hosting 2021 country pennants (in kind)	\$ 5,000	\$ -
20208.0255	Kendenu Country Club	Renew building frontage	\$ 1,040	\$ -
20208.0255	Kendenu Tennis Club	Contribution to replacement of hit up wall	\$ 7,000	\$ -
20208.0255	Mt Barker Golf Club	Assistance with rates	\$ 1,500	\$ -
N/A	Mount Barker Speedway Club	In kind support (provision of water truck for \$1)	\$ 5,000	\$ -
			\$ 19,540	\$ 15,000
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to operations	\$ 20,000	\$ 14,000
20221.0255	Plantagenet Arts Council	Frost Pavilion hire fees (\$2,450) and Art Prize (\$2,000)	\$ 4,450	\$ 4,275
20221.0255	Rotary Club of Mount Barker	Australia Day Breakfast / Senior's Lunch - Frost Pavilion Hire	\$ 1,000	\$ 1,000
20221.0255	Mt Barker Wildflower Photo Cttee	Building hire costs (in kind)	\$ 2,275	\$ 2,275
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 976	\$ 958
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 2,000	\$ 2,000
20221.0255	RSL Mount Barker	Contribution towards building repairs	\$ 500	\$ 1,000
20221.0255	Girl Guides WA Mount Barker		\$ -	\$ 200
20221.0255	Kendenu Community Grounds C'ttee		\$ -	\$ 2,000
20221.0573	Mount Barker Community College		\$ -	\$ 7,218
20221.0255	Mountains and Murals Mt Barker Inc	Advertising Mountains and Murals event	\$ 5,000	\$ -
20221.0255	Rocky Gully CWA	Rocky Gully memorial (in kind)	\$ 1,000	\$ -
20221.0255	Barker Bishops Chess Club	Contribution to attendance of inter-school championship	\$ 1,000	\$ -
			\$ 38,201	\$ 34,926
<u>Economic Services</u>				
<u>Tourism & Area Promotion</u>				
21311.0370	Wine Show of WA		\$ -	\$ 5,000
21311.0370	Mount Barker Turf Club		\$ -	\$ 7,500
21311.0370	Denmark Tourism Inc		\$ -	\$ -
21311.0370	Porongurup Promotions Ass'n	Cash (\$2,500) and in-kind support (\$1,000)	\$ 3,500	\$ 750
21311.0370	Friends of the Porongurup Range		\$ -	\$ -
			\$ 3,500	\$ 13,250
GRAND TOTAL			\$ 76,273	\$ 70,583

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

17. NON RATEABLE AND EXEMPT PROPERTIES

In accordance with Section 6.26 of the Local Government Act 1995, the following properties listed on the Landgate valuation schedule are either exempt or declared as non-rateable for 2020/2021.

Valuation No.	Reason	Owner	2020/2021 Valuation
GRV			
1833948	Non Rateable	Shire of Plantagenet (Lot 153 McDonald Avenue)	\$ 15,500
783862	Exempt	Country Womens Association	\$ 7,280
1638125	Non Rateable	Jehovah's Witness Congregation	\$ 14,040
1663788	Non Rateable	Mount Barker Hospital (Vacant Land)	\$ 9,000
1253930	Exempt	Southern Aboriginal Corporation	\$ 10,400
783627	Exempt	Southern Aboriginal Corporation	\$ 8,216
784011	Exempt	Southern Aboriginal Corporation	\$ 10,192
783369	Exempt	Southern Aboriginal Corporation	\$ 10,920
			\$ 85,548
UV			
16277	Non Rateable	Friends of Porongurup Range	\$ 314,000
1096457	Non Rateable	DeGaris & Shire of Plantagenet	\$ 31,500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

18. PROJECT SPECIFICS

a) The following projects have been included in the 2020/2021 budget, however require further information to be provided and signoff at a Council workshop

Ledger Account	Description	Details	2020/2021 Budget
			\$
20048.0364	Office Expenses - Replace Business Systems Software		\$ (200,000)
51754.0253	Aeration Ponds - Waste Water Treatment System Modifications		\$ (50,000)
51837.0252	Albany Highway Beautification - Including recognition of soldier settlers (\$10k), signage promoting the region (\$40k) and Mountains		\$ (330,000)
21305.0313	Other Expenses - Biosecurity Management of Pests and Weeds		\$ (129,010)

b) The following projects have been incorporated in the following budget items in the 2020/2021 budget

Ledger Account	Description	Details	2020/2021 Budget
			\$
20048.0270	Office Expenses - Software Support and Development	Intramaps upgrade	\$ (7,200)
20048.0270	Office Expenses - Software Support and Development	Ignite or similar file sharing software	\$ (10,000)
20048.0270	Office Expenses - Software Support and Development	Website - intranet module	\$ (13,000)
20181.0052	Cemeteries Maintenance	Remove two cypress pines - \$5k each	\$ (10,000)
20193.0010	Building & Grounds - Building Maintenance	Replace gutters at Kendenup Hall	\$ (2,500)
20196.0085	Pool Minor Furniture & Equipment Purchases	Portable vacuum cleaner	\$ (2,575)
51691.0251	Frost Park - Pavilion Upgrade	Decommission public toilet block. Construct new disabled friendly toilet facility and separate male and female toilets in the existing tote room.	\$ (110,000)
20221.0573	Other Expenses - Development of MBCC Cricket Ground	Rubber cover for cricket wicket	\$ (3,000)
20196.0030	Other Expenses - Professional Services	Schematic Designs funded from Pool Revitalisation Reserve (C/Fwd)	\$ (80,000)
20196.0030	Other Expenses - Professional Services	Tender Documentation funded from Pool Revitalisation Reserve	\$ (160,000)
20225.0126	Road Maintenance (PC) - General	Seal pathways to war memorial (northern side, heading east to west)	\$ (6,000)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

19. ROAD CONSTRUCTION ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	LRCIP	CARRIED FORWARD	COUNCIL	TOTAL BUDGET
Regional Roads Group	51810.0250	Spencer Road	Narrakup	SLK 5.24 to 11.49 (Healy Road to Crystal Brook Road)	Second coat seal - recently approved by MRWA			168,047				84,023	252,070
	51810.0250	Settlement Road	Narrakup	SLK 14.81 to 18.83 (Elliot Road to City of Albany boundary)	Reseal and improve drainage			123,443				61,721	185,164
	TOTAL REGIONAL ROAD GROUP						0	0	291,489	0	0	0	145,745
Black Spot (Federal)	51654.0250	Lake Matilda Rd / Red Gum Pass Rd	Kendenup	Intersection	Realign and improve intersection						23,343		23,343
TOTAL BLACK SPOT (FEDERAL)						0	0	0	0	0	23,343	0	23,343
Commodity Route	51815.0250	Pile Road	Denbarker	SLK 7.87 - 17.75	Reseal and improve drainage				158,343			79,172	237,515
	51816.0250	Palmdale Road	Takalarup	SLK 0 - 4.32	Reseal, patch shoulders, improve drainage				204,585				204,585
	51817.0250	Yellanup Road	Narrakup	SLK 13.04 to 19.50 (Woodlands to Morande Road)	Widen, reseal and improve drainage				320,821				320,821
TOTAL COMMODITY ROUTE FUNDING						0	0	0	683,749	0	0	79,172	762,921
Roads to Recovery	51818.0250	Martin Street	Mount Barker	SLK 0.01 - 0.27	Reconstruct and new seal	40,790							40,790
	51819.0250	Sturdee Road	Mount Barker	SLK 3.60 to 6.30 (Craddock Road intersection to Carr Road intersection)	Repair edges, stabilise, seal	332,240							332,240
	51820.0250	Bloxidge Road	Takalarup	SLK 0 to 10.80	Skip resheet portions (~40%)	151,200							151,200
TOTAL ROADS TO RECOVERY						524,230	0	0	0	0	0	0	524,230
Local Roads and Community Infrastructure Program (Federal)	51839.0250	Wilson Road	Mount Barker	SLK 2.35 - 4.28 (Craddock Road intersection)	Resheet, upgrade drainage, water bind and new seal					303,214			303,214
TOTAL LRCIP						0	0	0	0	303,214	0	0	303,214
Own Resources	51201.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions							30,000	30,000
	51202.0250	Drainage Construction	Various	Various Locations	Improvements & Extensions							20,000	20,000
	51203.0250	Footpath and Bike Path Construction	Mount Barker	Various Locations	Improvements & Extensions							50,000	50,000
	51276.0250	Roadworks - Minor Renewal	Various	Various Locations	Various Renewal Works							250,000	250,000
	51741.0250	Reseal Rural and Townsite Roads	Various	Various Locations								88,000	88,000
	51792.0250	Sounness Park - Internal roads	Mount Barker								15,000		15,000
	51797.0250	Narpund Road / Hassell St drainage project	Mount Barker		Improve drainage at Narpund / Hassell intersection through to Ingoldby St						268,625		268,625
	51798.0250	Lancton Road	Mount Barker	SLK 0.217 - 1.28	Reseal (~13,000 sqm)					50,822			50,822
	51794.0250	Wilson Road	Mount Barker	SLK 0 - 2.35 (west of McCook Road)	Second coat seal							65,000	65,000
	51795.0250	Lowood Road	Mount Barker	SLK 1.59 to 1.73	Cement stabilisation, replace asphalt							85,000	85,000
	51796.0250	Kwornicup Road	Forest Hill	SLK 9.91 to 11.16	Resheet only (skip resheet bare sand patches etc.)							45,000	45,000
	51797.0250	St Jack Road	Mount Barker	SLK 0.00 to 4.67	Mulch, minor gravel resheet with drainage improvements - sections							65,000	65,000
	51798.0250	Narpund Road	Mount Barker	SLK 0.00 to 0.50	Reseal, kerb and improve drainage on north side of road							83,750	83,750
	51800.0250	Beattie Road	Kendenup	SLK 1.25 - 2.81 (Julland Road to Chauvel Road)	Mulch, minor resheet gravel and construct 3 pull-in passing bays							25,000	25,000
	51821.0250	Turpin Road	Rocky Gully	SLK 10.06 to 14.97	Mulch, resheet gravel with drainage improvements - sections							69,125	69,125
	51822.0250	Mill Road	Rocky Gully	SLK 2.91 - 7.71	Mulch, resheet gravel with drainage improvements - sections							69,125	69,125
	51823.0250	Haese Street	Mount Barker	SLK 0.00 to 0.46	Reseal							20,700	20,700
	51824.0250	Lake Barnes Road	Narrakup	SLK 0.00 to 5.60	Resheet gravel with drainage improvements							231,600	231,600
	51825.0250	Sturdee Road	Kendenup	SLK 0 - 3.60 Albany Hwy to Craddock Road intersection (linked to Sturdee Rd project below)	Repair edges, stabilise, seal, reconstruction in part							265,000	265,000
	51826.0250	Syred Road	Takalarup	SLK 6.20 - 10.23 (Takalarup Road intersection to end of Syred Road)	Resheet gravel							155,000	155,000
	51827.0250	Mount Barker Road	Mount Barker	SLK 4.05 to 5.93 (Tower Road to St Werburghs Road)	Second coat seal							39,480	39,480
	TOTAL COUNCIL FUNDED						0	0	0	0	334,447	1,656,780	1,991,227
	Total Capital Roadworks						524,230	0	291,489	683,749	303,214	357,790	1,881,696
Road Maintenance	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban and Rural							1,585,000	1,585,000
	20225.0039	Road Maintenance - Storm Damage									663,958		663,958
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy							155,000	155,000
	20225.0391	All Shire Roads	Edges Patching	All Sealed & Unsealed Formed Roads	Edge Patching							0	0
	20225.0392	All Shire Roads	Slashing/Spraying	All Sealed & Unsealed Formed Roads	Slashing & Spraying							60,000	60,000
TOTAL MAINTENANCE						0	0	0	0	0	663,958	1,800,000	2,463,958
TOTAL EXPENDITURE						524,230	0	291,489	683,749	303,214	1,021,748	3,681,696	6,506,127

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

20. PLANT REPLACEMENT PROGRAM

Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale
		\$	\$	\$		\$	\$	\$
Passenger Vehicles								
Fire Prevention - Council								
Isuzu D-Max Dual Cab Ute (CESM)	1118 (LV51)	PL12432	(55,000)	12,000	(43,000) Isuzu D-Max SX Crew Cab 4x4	21,000		(9,000)
Building Control								
Volkswagen Caddy Van (Cleaner)	1106 (LV32)	PL11962	(38,000)	12,500	(25,500) Volkswagen Caddy Van TDI250	7,500	5,000	
Public Works Overheads								
Works Vehicle - Hyundai I30 or similar	1119 (LV31)	PL12380	(25,000)	20,000	(5,000)			
Holden Colorado Dual Cab Ute (Head Gardener)	1128 (LV16)	PL12642	0	17,000	0 Holden RG Colorado 4x4 Cab LS Auto 2.8L TD	30,555		(13,555)
Holden Colorado Dual Cab Ute (PWS)	1133 (LV36)	PL12803	(45,000)	17,000	(28,000) Holden RG Colorado 4x4 Crew Cab Auto 2.8L TD	31,429		(14,429)
Holden Colorado Single Cab Ute (Technical Officer)	1125 (LV37)	PL12644	(45,000)	17,000	(28,000) Holden RG Colorado 4x4 single cab LS Auto 2.8L TD	22,500		(5,500)
Heavy Plant								
Medium (4x2) Truck (T2)	2537 (T2)	PL08	(147,000)	14,700	(132,300) Isuzu FVR 1000 Medium (4x2) Truck (C/fwd)	53,038		(38,338)
Isuzu NPR 300 (T30)	2533 (T30)	PL013	(75,200)	16,500	(58,700) Isuzu 3 Tonne Tipper (C/fwd)	14,166	2,334	
CAT 924 Loader	2012 (L12)	PL005	(245,000)	50,000	(195,000) Cat 924G Loader	46,750	3,250	
			(675,200)	176,700	(515,500)	226,938	10,584	(80,822)



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Operating Programs

Operating Programs

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 3 - GENERAL PURPOSE FUNDING					
RATES					
Operating Expenditure					
Employee Costs - Salaries	DCEO	20000.0130	\$ (58,046)	\$ (66,192)	\$ (64,061)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,434)	\$ (6,311)	\$ (6,007)
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,887)	\$ (1,752)	\$ (2,082)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (2,964)	\$ (5,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (8,000)	\$ (7,350)	\$ (8,000)
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (5,750)	\$ (5,604)	\$ (5,000)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (40,000)	\$ (21,875)	\$ (40,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,000)	\$ (324)	\$ (1,000)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ (12)	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (32,000)	\$ (30,099)	\$ (32,000)
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (166,925)	\$ (139,719)	\$ (147,930)
<i>Sub-total - Cash</i>			\$ (324,542)	\$ (282,202)	\$ (311,580)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (324,542)	\$ (282,202)	\$ (311,580)
Operating Income					
General Rate GRV - Rates	DCEO	10000.0414	\$ 1,977,318	\$ 1,975,505	\$ 2,017,037
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ -	\$ 3,996	\$ -
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -
General Rate UV - Rates	DCEO	10001.0414	\$ 4,825,022	\$ 4,821,836	\$ 4,832,029
General Rate UV - Interim Rates	DCEO	10001.0490	\$ -	\$ 990	\$ -
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ (37)	\$ -
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ 250	\$ 340	\$ -
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 200	\$ 382	\$ 100
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,000	\$ 4,000	\$ 4,100
Other Revenue - Rate Search	DCEO	10006.0111	\$ 15,000	\$ 17,028	\$ 15,000
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 16,000	\$ 16,298	\$ 16,000
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 21,818	\$ 24,250	\$ 22,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 35,000	\$ 20,090	\$ 35,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 28,444	\$ 35,809	\$ 32,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 2,000	\$ (6)	\$ 2,000
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 100	\$ (2)	\$ 100
Total Operating Income			\$ 6,925,153	\$ 6,920,479	\$ 6,975,366
OTHER GENERAL PURPOSE FUNDING					
Operating Expenditure					
Interest Paid on Trust Funds	DCEO	20022.0243	\$ -	\$ -	\$ -
Admin Services Allocation	DCEO	20278.0308	\$ (62,317)	\$ (52,161)	\$ (55,226)
Total Operating Expenditure			\$ (62,317)	\$ (52,161)	\$ (55,226)
Operating Income					
General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 435,450	\$ 932,690	\$ 455,461
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 215,469	\$ 215,469	\$ 215,469
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 455,802	\$ 915,301	\$ 408,592
Interest on Municipal Investments	DCEO	10009.0067	\$ 25,000	\$ 24,253	\$ 30,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 50,000	\$ 47,098	\$ 50,000
Share Dividends	DCEO	10009.0221	\$ 800	\$ 770	\$ 1,200
Total Operating Income			\$ 1,182,521	\$ 2,135,581	\$ 1,160,722
TOTAL RATES AND GENERAL PURPOSE EXPENSES			\$ (386,859)	\$ (334,363)	\$ (366,806)
TOTAL RATES AND GENERAL PURPOSE INCOME			\$ 8,107,674	\$ 9,056,060	\$ 8,136,088

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 4 - GOVERNANCE					
MEMBERS OF COUNCIL					
Operating Expenditure					
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (1,000)	\$ (1,133)	\$ (500)
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (500)	\$ (535)	\$ (500)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (131)	\$ -
Other Operating Expenses - Conferences, Training/Accomm	DCEO	20026.0029	\$ (20,000)	\$ (9,282)	\$ (10,000)
Other Operating Expenses - Telecom & IT Allowance	DCEO	20026.0031	\$ (20,000)	\$ (20,078)	\$ (20,000)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,698)	\$ (1,556)	\$ (1,698)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (81,450)	\$ (80,471)	\$ (81,450)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,790)	\$ (6,932)	\$ (6,790)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,500)	\$ (6,132)	\$ (6,000)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (32,000)	\$ (31,568)	\$ (27,000)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (2,000)	\$ (224)	\$ (2,000)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ (18,212)	\$ (22,000)
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (151,051)	\$ (126,431)	\$ (133,862)
<i>Sub-total - Cash</i>			\$ (332,988)	\$ (302,685)	\$ (311,800)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (332,988)	\$ (302,685)	\$ (311,800)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
OTHER GOVERNANCE					
Operating Expenditure					
Meals and Refreshments	EXEC SEC	20030.0083	\$ (10,000)	\$ (9,531)	\$ (10,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (4,000)	\$ (1,123)	\$ (4,000)
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (1,739)	\$ (4,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (12,000)	\$ (8,540)	\$ (12,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (54,632)	\$ (27,316)	\$ (26,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (798)	\$ (3,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (6,596)	\$ (7,000)
Other Expenses - Sesquicentennial Event	EMSD	20033.0365	\$ (10,000)	\$ -	\$ -
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,608)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (482,296)	\$ (399,474)	\$ (411,920)
Total Operating Expenditure			\$ (587,928)	\$ (456,725)	\$ (478,920)
Operating Income					
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ -	\$ 131	\$ -
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 2,444	\$ 6,131	\$ 6,500
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 714	\$ 300
Reimbursements - Other	DCEO	10016.0229	\$ 50,000	\$ 83,634	\$ 60,000
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ 7,834	\$ 7,834
Transfers from Reserves	DCEO	10019.0486	\$ 368,565	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 421,309	\$ 98,444	\$ 74,634
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 421,309	\$ 98,444	\$ 74,634
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (175,332)	\$ (165,556)	\$ (165,556)
Total Capital Expenditure			\$ (175,332)	\$ (165,556)	\$ (165,556)
Operating Expenditure					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (63,804)	\$ (75,547)	\$ (75,547)
Total Operating Expenditure			\$ (63,804)	\$ (75,547)	\$ (75,547)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
OVERHEADS - ADMINISTRATION					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (20,000)	\$ (12,088)	\$ (15,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (2,000)	\$ (390)	\$ (2,000)
Employee Costs - Salaries	DCEO	20047.0130	\$ (1,356,701)	\$ (1,077,315)	\$ (1,106,109)
Employee Costs - Superannuation	DCEO	20047.0141	\$ (149,758)	\$ (119,502)	\$ (137,715)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (4,564)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (1,000)	\$ (882)	\$ (1,000)
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (26,000)	\$ (23,569)	\$ (23,569)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (13,000)	\$ (11,968)	\$ (12,000)
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (1,000)	\$ (692)	\$ -
Financial Expenses - Bad Debts	ACCOUNTANT	20276.0102	\$ (250)	\$ (250)	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ 687	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (48,000)	\$ (29,807)	\$ (14,105)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (14,000)	\$ (21,877)	\$ (20,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (10,000)	\$ (12,805)	\$ (10,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (35,000)	\$ (31,459)	\$ (30,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (5,000)	\$ (5,123)	\$ (5,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (15,000)	\$ (13,508)	\$ (15,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (10,000)	\$ (10,912)	\$ (10,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (17,000)	\$ (15,268)	\$ (16,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (35,000)	\$ (28,976)	\$ (35,000)
Office Expenses - Software Support and Development	DCEO	20048.0270	\$ (205,000)	\$ (170,982)	\$ (175,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (50,000)	\$ (51,554)	\$ (50,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (51,500)	\$ (48,601)	\$ (51,500)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (10,000)	\$ (2,472)	\$ (12,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (55,000)	\$ (56,130)	\$ (55,000)
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (7,000)	\$ (6,780)	\$ (7,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (5,000)	\$ (2,232)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (30,000)	\$ (27,612)	\$ (30,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (48,000)	\$ (53,689)	\$ (45,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (5,000)	\$ (7,562)	\$ (5,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (6,000)	\$ (6,172)	\$ (6,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	EMWS	20411.0052	\$ (8,000)	\$ (7,254)	\$ (8,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20413.0182	\$ (9,000)	\$ (5,403)	\$ (9,000)
<i>Sub-total - Cash</i>			\$ (2,258,219)	\$ (1,866,711)	\$ (1,921,008)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (10,749)	\$ (10,749)	\$ (13,829)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (110,903)	\$ (110,903)	\$ (107,131)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (18,929)	\$ (18,929)	\$ (19,167)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (5,337)	\$ (5,337)	\$ (5,390)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ -	\$ (6,755)	\$ (14,444)
<i>Sub-total - Non Cash</i>			\$ (145,918)	\$ (152,673)	\$ (159,960)
Sub-total Operating Expenditure			\$ (2,404,137)	\$ (2,019,384)	\$ (2,080,968)
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,404,137	\$ 2,019,384	\$ 2,080,968
Total Operating Expenditure			\$ -	\$ -	\$ -
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (984,721)	\$ (834,957)	\$ (866,267)
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 421,309	\$ 98,444	\$ 74,634

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY					
FIRE PREVENTION - COUNCIL					
Operating Expenditure					
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (543)	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (39,136)	\$ (31,205)	\$ (38,744)
Employee Costs - Superannuation	CESM	20072.0141	\$ (12,189)	\$ (12,068)	\$ (8,884)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,272)	\$ (1,060)	\$ (1,259)
Employee Costs - CESM - Reimbursable Salaries	EMWS	20072.0296	\$ (86,748)	\$ (88,667)	\$ (86,748)
Employee Costs - CESM - Reimbursable On Costs	EMWS	20072.0297	\$ (306)	\$ (303)	\$ (12,128)
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (516)	\$ (2,000)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (10,000)	\$ (10,367)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20071.0182	\$ (8,500)	\$ (6,914)	\$ (8,500)
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	RANGER	20077.0277	\$ (35,000)	\$ (36,949)	\$ (36,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (20,372)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (1,145)	\$ (12,000)
Firebreak Enforcement - Reimbursable	RANGER	20077.0398	\$ (15,000)	\$ (1,620)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (114,684)	\$ (95,991)	\$ (101,634)
<i>Sub-total - Cash</i>			\$ (367,835)	\$ (307,720)	\$ (358,897)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (23,798)	\$ (23,798)	\$ (27,522)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (212,569)	\$ (212,569)	\$ (212,570)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ (9,000)	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (245,367)	\$ (236,367)	\$ (240,092)
Total Operating Expenditure			\$ (613,202)	\$ (544,087)	\$ (598,989)
Operating Income					
Other Revenue - CESM Reimbursable Salary & Oncost	EMWS	10043.0219	\$ 72,595	\$ 72,595	\$ 55,558
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 2,000	\$ -	\$ 2,000
Other Revenue - Fines & Penalties	CESM	10045.0049	\$ 5,000	\$ 3,749	\$ 11,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ (500)	\$ -	\$ (500)
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 10,000	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 89,095	\$ 76,344	\$ 68,058
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Income			\$ 89,095	\$ 76,344	\$ 68,058

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
EMERGENCY SERVICES LEVY					
Operating Expenditure					
<u>Bush Fire Brigades</u>					
Other Expenses - Insurances	CESM	20513.0064	\$ (75,000)	\$ (74,497)	\$ (109,713)
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ -	\$ (2,168)	\$ (2,000)
Other Expenses - Purchase of Plant / Equipment (< \$1,500)	CESM	20513.0085	\$ (3,060)	\$ (3,343)	\$ (7,925)
Other Expenses - Purchase of Plant / Equipment (>\$1,500)	CESM	20513.0333	\$ -	\$ (8,141)	\$ (4,000)
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (10,000)	\$ (9,634)	\$ (10,000)
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ -	\$ (4,895)	\$ (10,000)
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (500)	\$ (662)	\$ (1,500)
Building & Grounds - Utilities	CESM	20511.0011	\$ (5,400)	\$ (6,557)	\$ (500)
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (47,020)	\$ (50,876)	\$ (25,204)
Total Operating Expenditure			\$ (140,980)	\$ (160,773)	\$ (170,842)
Operating Income					
Grant Income - FESA Grant	CESM	10515.0201	\$ 140,980	\$ 180,292	\$ 195,794
Total Operating Income			\$ 140,980	\$ 180,292	\$ 195,794
Operating Expenditure					
<u>State Emergency Service:</u>					
Other Expenses - Insurances	CESM	20091.0064	\$ (2,128)	\$ (2,066)	\$ (2,150)
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (2,662)	\$ (45)	\$ (1,800)
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (3,550)	\$ (13,662)	\$ (6,633)
Building & Grounds - Building Maintenance	CESM	20094.0010	\$ (1,790)	\$ -	\$ -
Total Operating Expenditure			\$ (10,130)	\$ (15,773)	\$ (10,583)
Operating Income					
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 10,130	\$ 9,834	\$ 10,583
Total Operating Income			\$ 10,130	\$ 9,834	\$ 10,583

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
ANIMAL CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (550)	\$ (3,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (49,025)	\$ (50,284)	\$ (48,527)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (6,890)	\$ (9,799)	\$ (8,327)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (450)	\$ (136)	\$ (450)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,593)	\$ (1,328)	\$ (1,577)
Office Expenses - Advertising	RANGER	20079.0003	\$ (200)	\$ (90)	\$ -
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (787)	\$ (1,000)
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (3,500)	\$ (1,512)	\$ (3,500)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20514.0182	\$ (3,500)	\$ (3,507)	\$ (3,500)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (500)	\$ (12)	\$ (500)
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (126)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (60,416)	\$ (50,569)	\$ (53,541)
<i>Sub-total - Cash</i>			\$ (130,575)	\$ (118,700)	\$ (124,422)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (1,574)	\$ (1,574)	\$ (1,695)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (5,714)	\$ (5,714)	\$ (5,068)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (7,288)	\$ (7,288)	\$ (6,763)
Total Operating Expenditure			\$ (137,863)	\$ (125,988)	\$ (131,185)
Operating Income					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 16,000	\$ 15,985	\$ 14,000
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ -	\$ 1,000
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 500	\$ 464	\$ 1,000
<i>Sub-total - Cash</i>			\$ 17,500	\$ 16,449	\$ 16,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 17,500	\$ 16,449	\$ 16,000
OTHER LAW, ORDER & PUBLIC SAFETY					
Operating Expenditure					
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,960)	\$ (2,258)	\$ (2,939)
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (10,000)	\$ (10,919)	\$ (10,000)
Other Expenses - Roadwise	EMWS	20086.0374	\$ (10,000)	\$ -	\$ (10,000)
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (75)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (38,558)	\$ (32,273)	\$ (34,170)
<i>Sub-total - Cash</i>			\$ (64,518)	\$ (45,525)	\$ (60,109)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (5,615)	\$ (5,615)	\$ (6,565)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (8,263)	\$ (8,263)	\$ (8,263)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (13,878)	\$ (13,878)	\$ (14,828)
Total Operating Expenditure			\$ (78,396)	\$ (59,403)	\$ (74,937)
Operating Income					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -
Other Revenue - Reimbursements - Other	RANGER	10051.0229	\$ -	\$ 142	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ 142	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ 142	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (980,571)	\$ (906,024)	\$ (986,536)
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 257,705	\$ 283,061	\$ 290,435

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 7 - HEALTH					
HEALTH ADMINISTRATION & INSPECTION					
Operating Expenditure					
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (4,000)	\$ (7,096)	\$ (10,000)
Employee Costs - Salaries	EHO	20111.0130	\$ (114,010)	\$ (106,128)	\$ (97,607)
Employee Costs - Superannuation	EHO	20111.0141	\$ (14,636)	\$ (12,952)	\$ (12,282)
Employee Costs - Relief Salaries / Contractor	EHO	20111.0264	\$ -	\$ (6,684)	\$ (10,000)
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,705)	\$ (2,670)	\$ (3,172)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (12)	\$ (500)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (5,000)	\$ (1,807)	\$ (10,000)
Vehicle Running Costs - Motor Vehicle	EMWS	20711.0182	\$ -	\$ (39)	\$ -
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (43,290)	\$ (36,232)	\$ (38,364)
<i>Sub-total - Cash</i>			\$ (185,141)	\$ (173,620)	\$ (181,925)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (185,141)	\$ (173,620)	\$ (181,925)
Operating Income					
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 762	\$ 702	\$ 762
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 100	\$ 57	\$ 100
Other Revenue - Licence Fees	EHO	10069.0072	\$ 600	\$ 400	\$ 600
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,375	\$ 1,375	\$ 1,375
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,682	\$ 2,384	\$ 2,682
Other Revenue - Other Fees	EHO	10069.0248	\$ 10,300	\$ 11,803	\$ 10,300
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ 50	\$ -	\$ 50
Reimbursements - Salaries & Other Costs	EHO	10067.0219	\$ 17,102	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 32,971	\$ 16,721	\$ 15,869
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 32,971	\$ 16,721	\$ 15,869
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 96 - Medical Centre Upgrade	ACCOUNTANT	50705.0496	\$ (39,232)	\$ -	\$ -
Total Capital Expenditure			\$ (39,232)	\$ -	\$ -
Operating Expenditure					
Financial Expenses - Loan No. 96 - Medical Centre Upgrade	ACCOUNTANT	20127.0496	\$ (6,553)	\$ -	\$ -
Total Operating Expenditure			\$ (6,553)	\$ -	\$ -
PREVENTIVE SERVICES - OTHER (Medical Centre)					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ (680)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (4,237)	\$ (5,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20122.0052	\$ (1,000)	\$ (781)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (34,130)	\$ (28,566)	\$ (30,246)
<i>Sub-total - Cash</i>			\$ (42,130)	\$ (34,264)	\$ (38,246)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (40,452)	\$ (40,452)	\$ (40,452)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (2,065)	\$ (2,065)	\$ (2,086)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (42,517)	\$ (42,517)	\$ (42,538)
Total Operating Expenditure			\$ (84,647)	\$ (76,781)	\$ (80,784)
Operating Income					
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 81,418	\$ 70,931	\$ 67,330
<i>Sub-total - Cash</i>			\$ 81,418	\$ 70,931	\$ 67,330
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 81,418	\$ 70,931	\$ 67,330
TOTAL HEALTH OPERATING EXPENSES			\$ (276,342)	\$ (250,401)	\$ (262,709)
TOTAL HEALTH OPERATING INCOME			\$ 114,388	\$ 87,652	\$ 83,199

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 8 - EDUCATION & WELFARE					
Men's Shed (Booth Street)					
Operating Expenditure					
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (1,000)	\$ (1,135)	\$ (1,900)
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (1,000)	\$ (1,135)	\$ (1,900)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (1,000)	\$ (1,135)	\$ (1,900)
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
OTHER EDUCATION					
Operating Expenditure					
Other Expenses - Donations	DCEO	20134.0255	\$ (1,620)	\$ (338)	\$ (337)
Other Expenses - Disbursement of Rental	DCEO	20134.0286	\$ (19,226)	\$ (19,153)	\$ (19,226)
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (5,852)	\$ (4,898)	\$ (5,186)
<i>Sub-total - Cash</i>			\$ (26,699)	\$ (24,389)	\$ (24,750)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (5,012)	\$ (5,012)	\$ (6,502)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (3,297)	\$ (3,297)	\$ (2,802)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (8,309)	\$ (8,309)	\$ (9,304)
Total Operating Expenditure			\$ (35,008)	\$ (32,698)	\$ (34,054)
Operating Income					
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 24,033	\$ 23,018	\$ 24,033
<i>Sub-total - Cash</i>			\$ 24,033	\$ 23,018	\$ 24,033
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 24,033	\$ 23,018	\$ 24,033

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
CHILD CARE					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (1,500)	\$ (1,332)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (1,500)	\$ (1,555)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20812.0052	\$ (500)	\$ (131)	\$ (1,500)
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,238)	\$ (1,212)	\$ (1,097)
<i>Sub-total - Cash</i>			\$ (4,738)	\$ (4,230)	\$ (7,597)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (8,122)	\$ (8,122)	\$ (8,122)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (477)	\$ (477)	\$ (482)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20141.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20141.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (8,599)	\$ (8,599)	\$ (8,604)
Total Operating Expenditure			\$ (13,337)	\$ (12,829)	\$ (16,201)
OTHER WELFARE					
Operating Expenditure					
Other Expenses - Donations	DCEO	20813.0255	\$ (7,412)	\$ (6,320)	\$ (6,320)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,238)	\$ (1,037)	\$ (1,097)
<i>Sub-total - Cash</i>			\$ (8,650)	\$ (7,357)	\$ (7,417)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (8,650)	\$ (7,357)	\$ (7,417)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
AGED & DISABLED					
Operating Expenditure					
Other Expenses - Donations	DCEO	20150.0255	\$ (6,000)	\$ (750)	\$ (750)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (24,976)	\$ (20,906)	\$ (22,134)
<i>Sub-total - Cash</i>			\$ (30,976)	\$ (21,656)	\$ (22,884)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (30,976)	\$ (21,656)	\$ (22,884)
Operating Income					
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 10,649	\$ 6,150	\$ 20,746
<i>Sub-total - Cash</i>			\$ 10,649	\$ 6,150	\$ 20,746
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 10,649	\$ 6,150	\$ 20,746
Borrowing Costs					
Capital Expenditure					
Principal Repayments - SS Loan - Plantagenet Village Homes	ACCOUNTANT	50822.0328	\$ (39,681)	\$ (63,602)	\$ (128,373)
Total Capital Expenditure			\$ (39,681)	\$ (63,602)	\$ (128,373)
Operating Expenditure					
Interest Repayments - SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (10,649)	\$ (7,675)	\$ (20,746)
Total Operating Expenditure			\$ (10,649)	\$ (7,675)	\$ (20,746)
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (99,620)	\$ (83,350)	\$ (103,202)
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 34,682	\$ 29,168	\$ 44,779

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 10 - COMMUNITY AMENITIES					
DOMESTIC REFUSE COLLECTION					
Operating Expenditure					
Other Expenses - Refuse Collection and Recycling (PC)	EMWS	20159.0334	\$ (226,797)	\$ (222,350)	\$ (240,000)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (29,219)	\$ (24,456)	\$ (25,894)
<i>Sub-total - Cash</i>			\$ (256,016)	\$ (246,806)	\$ (265,894)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ -	\$ -	\$ (3,976)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ (3,976)
Total Operating Expenditure			\$ (256,016)	\$ (246,806)	\$ (269,870)
Operating Income					
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 1,000	\$ 1,994	\$ 1,000
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ -	\$ 292	\$ -
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 555,720	\$ 555,830	\$ 556,600
<i>Sub-total - Cash</i>			\$ 556,720	\$ 558,116	\$ 557,600
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 556,720	\$ 558,116	\$ 557,600
WASTE DISPOSAL SITES					
Operating Expenditure					
Employee Costs - Conferences & Training	EMSD	20160.0029	\$ (2,000)	\$ -	\$ -
Employee Costs - Salaries	EMWS	20160.0130	\$ (176,077)	\$ (140,642)	\$ (145,458)
Employee Costs - Superannuation	EMWS	20160.0141	\$ (21,326)	\$ (16,251)	\$ (16,500)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (1,376)	\$ (1,362)	\$ (1,618)
Other Expenses - Telephone	EMWS	20162.0144	\$ (1,000)	\$ (498)	\$ (1,000)
Other Expenses - Water Monitoring & Reporting	EMWS	20162.0285	\$ (15,000)	\$ (13,199)	\$ (15,000)
Other Expenses - Post Closure Plan	EMWS	20162.0535	\$ (7,768)	\$ (12,232)	\$ (20,000)
Other Expenses - Western Cell Expansion	EMWS	20162.0536	\$ (27,723)	\$ (2,277)	\$ (30,000)
Other Expenses - New Waste Site Investigations	EMWS	20162.0544	\$ (15,000)	\$ -	\$ (15,000)
Refuse Site Maintenance (PC)	EMWS	20165.0052	\$ (269,475)	\$ (256,643)	\$ (400,000)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (47,727)	\$ (39,948)	\$ (42,296)
<i>Sub-total - Cash</i>			\$ (584,472)	\$ (483,052)	\$ (686,872)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (8,508)	\$ (8,508)	\$ (10,544)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (12,676)	\$ (12,676)	\$ (18,029)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (17,942)	\$ (17,942)	\$ (17,942)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (39,126)	\$ (39,126)	\$ (46,515)
Total Operating Expenditure			\$ (623,598)	\$ (522,178)	\$ (733,387)
Operating Income					
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ 345	\$ 689	\$ -
Rates Income - Waste Facilities Rate	ACCOUNTANT	10816.0233	\$ 193,368	\$ 193,368	\$ 194,376
Rates Income - Levy Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ 96	\$ -
Other Revenue - Sale of Surplus Materials & Scrap	EMWS	10094.0406	\$ 40,000	\$ 25,900	\$ 45,000
Other Revenue - Tipping Fees	EMWS	10098.0147	\$ 100,000	\$ 106,274	\$ 100,000
Transfers from Reserves	DCEO	10099.0486	\$ 50,491	\$ 14,509	\$ 50,000
<i>Sub-total - Cash</i>			\$ 384,204	\$ 340,836	\$ 389,376
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 384,204	\$ 340,836	\$ 389,376
SANITATION OTHER					
Operating Income					
Other Income - Compost Bins and Aerators	EHO	11011.0120	\$ 500	\$ 12	\$ 500
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 5,000	\$ 4,078	\$ 8,000
Total Operating Income			\$ 5,500	\$ 4,090	\$ 8,500
PROTECTION OF THE ENVIRONMENT					
Operating Expenditure					
Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (1,114)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,597)	\$ (1,337)	\$ (1,416)
Total Operating Expenditure			\$ (4,597)	\$ (2,451)	\$ (4,416)
Operating Income					
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
TOWN PLANNING					
Operating Expenditure					
Employee Costs - Conferences & Training	EMSD	20171.0029	\$ (5,000)	\$ (4,530)	\$ (7,000)
Employee Costs - Salaries	EMSD	20171.0130	\$ (164,258)	\$ (141,351)	\$ (150,335)
Employee Costs - Superannuation	EMSD	20171.0141	\$ (22,022)	\$ (18,999)	\$ (19,394)
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (5,338)	\$ (4,113)	\$ (4,886)
Office Expenses - Advertising	EMSD	20172.0003	\$ (4,000)	\$ (2,660)	\$ (4,000)
Office Expenses - Telephone	EMSD	20172.0144	\$ (500)	\$ (12)	\$ (500)
Other Expenses - Minor Furniture & Equipment Purchases	EMSD	20173.0085	\$ (1,000)	\$ (25)	\$ (1,000)
Other Expenses - Other Operating Costs	EMSD	20173.0312	\$ (1,500)	\$ (95)	\$ (1,500)
Other Expenses - Professional Services	EMSD	20173.0030	\$ (10,000)	\$ (13,340)	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21014.0182	\$ (12,000)	\$ (11,283)	\$ (12,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (88,675)	\$ (74,221)	\$ (78,584)
<i>Sub-total - Cash</i>			\$ (314,293)	\$ (270,629)	\$ (289,200)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (7,268)	\$ (7,268)	\$ (6,338)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (7,268)	\$ (7,268)	\$ (6,338)
Total Operating Expenditure			\$ (321,561)	\$ (277,897)	\$ (295,537)
Operating Income					
Reimbursements - Other - Advertising	EMSD	10103.0229	\$ 1,000	\$ -	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ 866	\$ -
Other Revenue - Development Application Fee	EMSD	10105.0038	\$ 13,000	\$ 30,951	\$ 13,000
Other Revenue - Enquiry Fee	EMSD	10105.0409	\$ 100	\$ 66	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	EMSD	10105.0417	\$ 200	\$ 126	\$ 200
Other Revenue - Rezoning Fees	EMSD	10105.0234	\$ 2,000	\$ 73	\$ 2,000
Other Revenue - Subdivision Clearance Fees	EMSD	10105.0139	\$ 2,000	\$ 803	\$ 2,000
<i>Sub-total - Cash</i>			\$ 18,300	\$ 32,885	\$ 18,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 18,300	\$ 32,885	\$ 18,300
CEMETERIES					
Operating Expenditure					
Cemeteries Maintenance (PC)	EMWS	20181.0052	\$ (95,000)	\$ (82,350)	\$ (80,000)
Kendenup Cemetery - Construct Internal Roads	EMWS	20182.0252	\$ (13,444)	\$ (1,556)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (9,052)	\$ (7,577)	\$ (8,022)
<i>Sub-total - Cash</i>			\$ (117,496)	\$ (91,483)	\$ (103,022)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (2,298)	\$ (2,298)	\$ (2,747)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20180.0036	\$ (130)	\$ (130)	\$ (433)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (6,854)	\$ (6,854)	\$ (6,923)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,282)	\$ (9,282)	\$ (10,103)
Total Operating Expenditure			\$ (126,778)	\$ (100,765)	\$ (113,125)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 45,000	\$ 34,448	\$ 45,000
Total Operating Income			\$ 45,000	\$ 34,448	\$ 45,000

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
OTHER COMMUNITY AMENITIES					
Operating Expenditure					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (7,500)	\$ (7,347)	\$ (5,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (30,000)	\$ (30,409)	\$ (25,000)
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (262)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (11,889)	\$ (9,951)	\$ (10,536)
<i>Sub-total - Cash</i>			\$ (50,389)	\$ (47,969)	\$ (41,536)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (3,248)	\$ (3,248)	\$ (2,761)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (3,248)	\$ (3,248)	\$ (2,761)
Total Operating Expenditure			\$ (53,637)	\$ (51,217)	\$ (44,297)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,386,186)	\$ (1,201,314)	\$ (1,460,631)
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 1,009,724	\$ 970,375	\$ 1,018,776
PROGRAM 11 - RECREATION & CULTURE					
PUBLIC HALLS & CIVIC CENTRES					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (22,500)	\$ (18,405)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (45,000)	\$ (40,028)	\$ (45,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20193.0052	\$ (15,000)	\$ (17,234)	\$ (10,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (50)	\$ (2,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (46,688)	\$ (39,080)	\$ (41,375)
<i>Sub-total - Cash</i>			\$ (131,188)	\$ (114,797)	\$ (118,375)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (4,808)	\$ (4,808)	\$ (5,232)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (62,051)	\$ (62,051)	\$ (62,050)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (2,646)	\$ (2,646)	\$ (2,672)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (69,505)	\$ (69,505)	\$ (69,954)
Total Operating Expenditure			\$ (200,693)	\$ (184,302)	\$ (188,330)
Operating Income					
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 342	\$ 500
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 400	\$ 505	\$ 400
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ -	\$ 1,140	\$ -
<i>Sub-total - Cash</i>			\$ 900	\$ 1,987	\$ 900
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 900	\$ 1,987	\$ 900

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
MOUNT BARKER SWIMMING POOL					
Operating Expenditure					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (1,645)	\$ (3,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (158,570)	\$ (157,322)	\$ (156,005)
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (19,048)	\$ (19,921)	\$ (20,900)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,000)	\$ (849)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (5,154)	\$ (4,268)	\$ (5,070)
Other Expenses - Professional Services (Schematic Designs and Tender Documentation funded from Pool Revitalisation Reserve)	EMSD	20196.0030	\$ (252,321)	\$ (74,679)	\$ (167,000)
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (13,345)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (7,500)	\$ (4,840)	\$ (5,000)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (3,521)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (1,862)	\$ (6,000)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (50,000)	\$ (51,841)	\$ (53,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (932)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (53,318)	\$ (44,629)	\$ (47,251)
<i>Sub-total - Cash</i>			\$ (578,910)	\$ (379,654)	\$ (486,225)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (2,107)	\$ (2,107)	\$ (1,432)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,351)	\$ (5,351)	\$ (5,313)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (81,481)	\$ (81,481)	\$ (81,480)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ (5,382)	\$ -
<i>Sub-total - Non Cash</i>			\$ (88,939)	\$ (94,321)	\$ (88,225)
Total Operating Expenditure			\$ (667,849)	\$ (473,975)	\$ (574,451)
Operating Income					
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 32,827	\$ 30,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ -	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ 164	\$ -
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 17,000	\$ 18,692	\$ 17,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 23,000	\$ 25,008	\$ 25,000
Transfers from Reserves	EMWS	10114.0486	\$ 240,000	\$ -	\$ 80,000
<i>Sub-total - Cash</i>			\$ 311,000	\$ 76,691	\$ 153,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 311,000	\$ 76,691	\$ 153,000
<i>Operating Surplus / (Deficit)</i>			\$ (356,849)	\$ (397,284)	\$ (421,451)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
REC.CENTRE					
Operating Expenditure					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (4,000)	\$ (2,836)	\$ (4,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (197,052)	\$ (163,710)	\$ (189,208)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (21,830)	\$ (17,147)	\$ (20,765)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (1,500)	\$ (255)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (6,404)	\$ (5,176)	\$ (6,149)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (1,714)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (5,796)	\$ (8,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (5,000)	\$ (3,421)	\$ (5,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (4,718)	\$ (5,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (20,000)	\$ (17,891)	\$ (25,000)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (1,677)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (10,000)	\$ (8,646)	\$ (10,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (15,000)	\$ (11,951)	\$ (20,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (2,000)	\$ (1,496)	\$ (1,000)
Building & Grounds - Building Projects (Gym Expansion)	REC CTR MGR	21104.0252	\$ -	\$ (24,575)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (60,260)	\$ (50,438)	\$ (53,402)
<i>Sub-total - Cash</i>			\$ (360,546)	\$ (321,447)	\$ (377,025)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (630)	\$ (630)	\$ (1,635)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (630)	\$ (630)	\$ (1,635)
Total Operating Expenditure			\$ (361,176)	\$ (322,077)	\$ (378,660)
Operating Income					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 20,000	\$ 19,768	\$ 25,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 2,000	\$ 980	\$ 2,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 7,000	\$ 4,327	\$ 7,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 60,000	\$ 44,097	\$ 65,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 7,500	\$ 8,515	\$ 5,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 3,127	\$ 5,000
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 15,000	\$ 14,427	\$ 10,000
<i>Sub-total - Cash</i>			\$ 116,500	\$ 95,241	\$ 119,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 116,500	\$ 95,241	\$ 119,000
<i>Operating Surplus / (Deficit)</i>			\$ (244,676)	\$ (226,836)	\$ (259,660)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PARKS & RECREATION GROUNDS					
Operating Expenditure					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (25,000)	\$ (24,958)	\$ (40,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (55,000)	\$ (53,496)	\$ (50,900)
Parks Mtce (PC) - Sounness Park Maintenance	EMWS	20212.0066	\$ (50,000)	\$ (49,087)	\$ (55,000)
Parks Mtce (PC) - Frost Park Maintenance	EMWS	20212.0492	\$ (165,000)	\$ (161,973)	\$ (190,000)
Parks Mtce (PC) - Other Facilities Maintenance	EMWS	20212.0047	\$ (245,000)	\$ (244,762)	\$ (215,000)
Parks Mtce (PC) - Playground Maintenance	EMWS	20212.0469	\$ (5,000)	\$ (4,136)	\$ (5,000)
Parks Mtce (PC) - Facilities Operating	EMWS	20212.0048	\$ (15,000)	\$ (14,943)	\$ (20,000)
Reserve Mtce - Deane / Ingoldby Public Open Space	EMWS	20219.0047	\$ (46,990)	\$ (5,280)	\$ (52,270)
Employee Costs - Apprentice / Trainee	EMWS	20206.0351	\$ (40,000)	\$ (24,715)	\$ (40,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (19,540)	\$ (7,808)	\$ (24,440)
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (69,198)	\$ (57,920)	\$ (61,324)
<i>Sub-total - Cash</i>			\$ (735,728)	\$ (649,078)	\$ (753,933)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (1,729)	\$ (1,729)	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (203,494)	\$ (203,494)	\$ (203,494)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (199,904)	\$ (199,904)	\$ (199,903)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (405,127)	\$ (405,127)	\$ (403,397)
Total Operating Expenditure			\$ (1,140,855)	\$ (1,054,205)	\$ (1,157,330)
Operating Income					
Reimbursements - Other	DCEO	10118.0229	\$ 5,000	\$ 5,232	\$ 5,000
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ 2,500	\$ 8,945	\$ 2,500
Other Revenue - Frost Park	DCEO	10120.0426	\$ 5,000	\$ 4,887	\$ 7,000
Transfers from Trust	DCEO	41122.0243	\$ 39,961	\$ 12,309	\$ 52,270
<i>Sub-total - Cash</i>			\$ 52,461	\$ 31,373	\$ 66,770
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 52,461	\$ 31,373	\$ 66,770
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (40,449)	\$ (38,940)	\$ (38,940)
Total Capital Expenditure			\$ (40,449)	\$ (38,940)	\$ (38,940)
Operating Expenditure					
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (5,672)	\$ (6,148)	\$ (7,524)
Total Operating Expenditure			\$ (5,672)	\$ (6,148)	\$ (7,524)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
LIBRARY SERVICES					
Mount Barker Library & Art Gallery					
Operating Expenditure					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,195)	\$ (2,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (136,812)	\$ (133,746)	\$ (134,377)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (15,321)	\$ (16,008)	\$ (15,154)
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (4,316)	\$ (3,594)	\$ (4,270)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (958)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (4,000)	\$ (3,703)	\$ (3,000)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (7,500)	\$ (7,242)	\$ (10,000)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (1,725)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (3,538)	\$ (6,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (56)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (2,000)	\$ (2,012)	\$ (2,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (3,000)	\$ (1,506)	\$ (3,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (4,016)	\$ (8,500)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (3,000)	\$ (822)	\$ (3,000)
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (6,005)	\$ (6,000)
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ (2,000)	\$ (273)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (5,000)	\$ (3,977)	\$ (5,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (30,000)	\$ (30,054)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20218.0052	\$ (1,000)	\$ (1,762)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (94,261)	\$ (78,897)	\$ (83,535)
<i>Sub-total - Cash</i>			\$ (332,212)	\$ (302,089)	\$ (323,336)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (180)	\$ (180)	\$ (4,942)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (180)	\$ (180)	\$ (4,942)
Total Operating Expenditure			\$ (332,392)	\$ (302,269)	\$ (328,278)
Operating Income					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ 1,000	\$ 5,783	\$ 1,000
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 500	\$ 446	\$ 500
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 3,000	\$ 2,706	\$ 3,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 856	\$ 500
<i>Sub-total - Cash</i>			\$ 5,000	\$ 9,791	\$ 5,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 5,000	\$ 9,791	\$ 5,000
<i>Operating Surplus / (Deficit)</i>			<i>\$ (327,392)</i>	<i>\$ (292,478)</i>	<i>\$ (323,278)</i>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
OTHER RECREATION & CULTURE (Incl Mitchell House, and Police Station Museum)					
Operating Expenditure					
Other Expenses - Community Programs	EMSD	20221.0356	\$ (15,000)	\$ (11,015)	\$ (16,313)
Other Expenses - Donations	DCEO	20221.0255	\$ (38,201)	\$ (21,218)	\$ (28,982)
Other Expenses - Other Operating Costs	EMSD	20221.0312	\$ (5,000)	\$ (5,257)	\$ (7,000)
Other Expenses - Professional Services	EMSD	20221.0030	\$ (12,442)	\$ (13,558)	\$ (26,000)
Other Expenses - Development of MBCC Cricket Ground	EMSD	20221.0573	\$ -	\$ (26,977)	\$ (22,189)
Mount Barker Hill - Lighting Concept Plan	EMSD	20221.0575	\$ (4,400)	\$ -	\$ (4,400)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (15,000)	\$ (11,383)	\$ (15,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (25,000)	\$ (22,094)	\$ (56,097)
Building & Grounds (PC) - Grounds Maintenance	EMWS	21111.0052	\$ (2,500)	\$ (8,372)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (31,429)	\$ (26,308)	\$ (27,852)
<i>Sub-total - Cash</i>			\$ (148,972)	\$ (146,182)	\$ (204,833)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (142,783)	\$ (142,783)	\$ (142,783)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (49,038)	\$ (49,038)	\$ (50,019)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (191,821)	\$ (191,821)	\$ (192,802)
Total Operating Expenditure			\$ (340,793)	\$ (338,003)	\$ (397,635)
Operating Income					
Grant Income - Dept of Sport & Recreation	EMSD	10126.0272	\$ -	\$ 1,500	\$ -
Grant Income - AGF MBCC Junior Cricket	EMSD	10128.0272	\$ 14,971	\$ -	\$ 14,971
Transfers from Reserves	DCEO	10129.0486	\$ -	\$ 3,100	\$ 4,400
Financial Income - Loan - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0329	\$ 1,441	\$ -	\$ -
Reimbursements - Other	EMSD	11109.0229	\$ -	\$ 19,749	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 17,517	\$ 25,454	\$ 20,476
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 17,517	\$ 25,454	\$ 20,476
Borrowing Costs					
Capital Expenditure					
Principal Repayments - SS Loan - Mount Barker Golf Club	ACCOUNTANT	51116.0329	\$ (22,816)	\$ -	\$ -
Total Capital Expenditure			\$ (22,816)	\$ -	\$ -
Operating Expenditure					
Interest Repayments - SS Loan - Mount Barker Golf Club	ACCOUNTANT	21106.0329	\$ (1,441)	\$ -	\$ -
Total Operating Expenditure			\$ (1,441)	\$ -	\$ -
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,050,872)	\$ (2,680,979)	\$ (3,032,208)
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 503,378	\$ 240,537	\$ 365,146

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 12 - TRANSPORT					
ROAD MAINTENANCE					
Operating Expenditure					
Other Expenses - Directional Signage	EMWS	21211.0137	\$ (10,000)	\$ (2,080)	\$ (2,000)
Other Expenses - Signage Replacement Program	EMWS	21211.0302	\$ (10,000)	\$ (188)	\$ (7,500)
Other Expenses - Road Safety Audits	EMWS	21211.0305	\$ -	\$ (125)	\$ (5,000)
Other Expenses - Outstanding Land Resumptions	EMWS	21211.0306	\$ (30,000)	\$ (22,929)	\$ (30,000)
Other Expenses - Professional Services	EMWS	21211.0030	\$ (5,000)	\$ (5,825)	\$ (5,000)
Road Maintenance (PC) - General	EMWS	20225.0126	\$ (1,585,000)	\$ (1,601,489)	\$ (1,550,000)
Road Maintenance (PC) - Tree Pruning	EMWS	20225.0390	\$ (155,000)	\$ (151,091)	\$ (155,000)
Road Maintenance (PC) - Edge Patching	EMWS	20225.0391	\$ -	\$ (879)	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	EMWS	20225.0392	\$ (60,000)	\$ (52,493)	\$ (60,000)
Road Maintenance - Kendenup Laneways	EMWS	20225.0396	\$ (15,000)	\$ -	\$ -
Road Maintenance - Storm Damage	EMWS	20225.0039	\$ (663,958)	\$ (1,533,119)	\$ (3,578,132)
Contribution to Vehicle Crossovers	EMWS	20225.0021	\$ (3,000)	\$ (75)	\$ (3,000)
Street Lighting - Other Operating Costs	EMWS	20227.0312	\$ (70,000)	\$ (68,955)	\$ (72,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (87,416)	\$ (73,158)	\$ (77,469)
<i>Sub-total - Cash</i>			\$ (2,694,374)	\$ (3,512,406)	\$ (5,575,101)
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (3,184,565)	\$ (3,184,565)	\$ (3,184,565)
Non Cash Expenses - Depreciation - Footpaths Infrastructure	ACCOUNTANT	20224.0190	\$ (92,643)	\$ (92,643)	\$ (92,642)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (154,422)	\$ (154,422)	\$ (154,423)
<i>Sub-total - Non Cash</i>			\$ (3,431,630)	\$ (3,431,630)	\$ (3,431,630)
Total Operating Expenditure			\$ (6,126,004)	\$ (6,944,036)	\$ (9,006,731)
Operating Income					
Contributions - Storm Damage Contributions	EMWS	10134.0200	\$ 1,542,650	\$ 522,426	\$ 3,422,432
Contributions - Roadworks Contributions	EMWS	10134.0197	\$ -	\$ 1,000	\$ -
Other Income - Directional Signage	EMWS	10135.0137	\$ 1,000	\$ 909	\$ 1,000
Transfers from Reserves	EMWS	10136.0486	\$ -	\$ -	\$ -
Total Operating Income			\$ 1,543,650	\$ 524,335	\$ 3,423,432
Borrowing Costs					
Capital Expenditure					
Financial Expenses - Short Term Loan - Storm Damage	ACCOUNTANT	20230.0492	\$ -	\$ -	\$ -
Total Capital Expenditure			\$ -	\$ -	\$ -
TOTAL TRANSPORT OPERATING EXPENSES			\$ (6,126,004)	\$ (6,944,036)	\$ (9,006,731)
TOTAL TRANSPORT OPERATING INCOME			\$ 1,543,650	\$ 524,335	\$ 3,423,432

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 13 - ECONOMIC SERVICES					
RURAL SERVICES					
Operating Expenditure					
Other Expenses - Contribution - Feral Pig Eradication Operations	DCEO	21305.0255	\$ (4,800)	\$ (4,800)	\$ (4,800)
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (15,000)	\$ (15,396)	\$ (20,000)
Other Expenses - Biosecurity Management of Pests and Weeds	ACCOUNTANT	21305.0313	\$ (129,010)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (20,043)	\$ (16,777)	\$ (17,762)
Total Operating Expenditure			\$ (168,853)	\$ (36,973)	\$ (42,562)
Operating Income					
Grant Income - Biosecurity Management of Pests and Weeds	ACCOUNTANT	11304.0089	\$ 98,010	\$ -	\$ -
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 15,000	\$ 14,035	\$ 20,000
Total Operating Income			\$ 113,010	\$ 14,035	\$ 20,000
FERAL PIG ERADICATION PROGRAM					
Operating Expenditure					
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (26,500)	\$ (40,065)	\$ (26,500)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (3,653)	\$ (5,000)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (3,000)	\$ (2,525)	\$ (3,000)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ (3,048)	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (19,200)	\$ (17,407)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,800)	\$ (4,400)	\$ (4,000)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ (78,736)	\$ -
Total Operating Expenditure			\$ (58,500)	\$ (149,834)	\$ (63,500)
Operating Income					
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 5,000	\$ 27,800	\$ 5,000
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ 28,500	\$ 5,000	\$ 27,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ 5,000	\$ 25,000	\$ 5,000
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 10,000	\$ -	\$ 10,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 10,000	\$ 13,617	\$ 16,500
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ 46,151	\$ 46,151
Total Operating Income			\$ 58,500	\$ 117,568	\$ 109,651

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
TOURISM, AREA PROMOTION & ECONOMIC DEVELOPMENT					
Operating Expenditure					
Employee Costs - Conferences & Training	EMSD	21315.0029	\$ (4,000)	\$ (100)	\$ (4,000)
Employee Costs - Salaries	EMSD	21315.0130	\$ (147,612)	\$ (107,351)	\$ (147,931)
Employee Costs - Superannuation	EMSD	21315.0141	\$ (19,766)	\$ (19,382)	\$ (16,381)
Employee Costs - Workers Compensation Insurance	DCEO	21315.0043	\$ (4,797)	\$ (4,047)	\$ (4,808)
Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (5,000)	\$ (8,985)	\$ (5,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (10,000)	\$ (9,007)	\$ (19,839)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	EMWS	20244.0052	\$ (4,000)	\$ (4,635)	\$ (3,000)
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (76,500)	\$ (20,007)	\$ (76,250)
Other Expenses - Mountains and Murals Festival	EMSD	21311.0373	\$ (15,000)	\$ (29,406)	\$ (28,934)
Other Expenses - Economic Development	EMSD	21311.0572	\$ (20,000)	\$ (2,800)	\$ (20,000)
Other Expenses - Visitor Signage / Entry Statements	CEO	21311.0030	\$ (15,841)	\$ (19,159)	\$ (35,000)
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (77,828)	\$ (65,142)	\$ (68,971)
<i>Sub-total - Cash</i>			\$ (400,344)	\$ (290,021)	\$ (430,114)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (16,880)	\$ (16,880)	\$ (16,879)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (4,933)	\$ (4,933)	\$ (4,982)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21313.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (21,813)	\$ (21,813)	\$ (21,861)
Total Operating Expenditure			\$ (422,157)	\$ (311,834)	\$ (451,975)
Operating Income					
Mountains and Murals Festival Contributions	ACCOUNTANT	11312.0230	\$ 4,000	\$ 11,690	\$ 11,690
<i>Sub-total - Cash</i>			\$ 4,000	\$ 11,690	\$ 11,690
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 4,000	\$ 11,690	\$ 11,690

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
BUILDING CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (2,000)	\$ (100)	\$ (4,000)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (136,045)	\$ (134,698)	\$ (126,842)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (12,680)	\$ (12,554)	\$ (10,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (24,668)	\$ (24,424)	\$ (30,934)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (500)	\$ (14)	\$ (550)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (4,698)	\$ (4,651)	\$ (5,525)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ (12)	\$ (500)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (1,000)	\$ (557)	\$ (1,000)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (15,000)	\$ (6,548)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (10,000)	\$ (8,604)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (1,000)	\$ (406)	\$ (1,000)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (116)	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (244)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21316.0182	\$ (12,500)	\$ (11,982)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (49,298)	\$ (41,265)	\$ (43,689)
<i>Sub-total - Cash</i>			\$ (272,889)	\$ (246,175)	\$ (277,040)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (7,500)	\$ (7,500)	\$ (7,500)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (7,500)	\$ (7,500)	\$ (7,500)
Total Operating Expenditure			\$ (280,389)	\$ (253,675)	\$ (284,540)
Operating Income					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 15,000	\$ 6,761	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 180	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 382	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 10,000	\$ 10,975	\$ 15,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 25,000	\$ 20,019	\$ 30,000
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 1,598	\$ 1,000
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ -	\$ 5,000
<i>Sub-total - Cash</i>			\$ 57,500	\$ 39,915	\$ 77,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ 5,000	\$ -	\$ -
Total Operating Income			\$ 62,500	\$ 39,915	\$ 77,500

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
CATTLE SALEYARDS					
Operating Expenditure					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (6,000)	\$ (1,283)	\$ (6,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (272,500)	\$ (268,255)	\$ (282,800)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (26,971)	\$ (26,704)	\$ (27,700)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (1,976)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (3,000)	\$ (4,802)	\$ (3,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (103)	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (4,500)	\$ (4,209)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (15,500)	\$ (13,544)	\$ (10,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (4,000)	\$ (7,428)	\$ (4,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (9,000)	\$ (9,529)	\$ (7,000)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ (5,420)	\$ (10,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (7,500)	\$ (10,436)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (32,500)	\$ (32,589)	\$ (30,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (6,000)	\$ (5,755)	\$ (4,000)
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (19,943)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (27,433)	\$ (25,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (3,000)	\$ (1,201)	\$ (3,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (7,440)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ (15,000)	\$ (7,650)	\$ (30,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21326.0182	\$ (10,000)	\$ (3,021)	\$ (6,000)
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (30,000)	\$ (31,501)	\$ (35,000)
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (88,500)	\$ (80,307)	\$ (81,800)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (91,490)	\$ (76,579)	\$ (81,079)
<i>Sub-total - Cash</i>			\$ (692,461)	\$ (647,108)	\$ (688,379)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (421)	\$ (421)	\$ (1,000)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (6,598)	\$ (6,598)	\$ (6,600)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (16,469)	\$ (13,469)	\$ (12,864)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (148,059)	\$ (148,059)	\$ (149,000)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (171,547)	\$ (168,547)	\$ (169,464)
Total Operating Expenditure			\$ (864,008)	\$ (815,655)	\$ (857,843)
Operating Income					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 65,000	\$ 68,613	\$ 65,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 30,600	\$ 37,195	\$ 30,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,000	\$ 20,000	\$ 14,000
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 10,200	\$ 18,071	\$ 10,000
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 12,250	\$ 17,375	\$ 12,000
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 11,000	\$ 11,247	\$ 10,700
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,100	\$ 4,433	\$ 5,000
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 610,000	\$ 648,468	\$ 598,210
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 18,500	\$ 19,346	\$ 18,100
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 7,100	\$ 7,965	\$ 7,000
<i>Sub-total - Cash</i>			\$ 781,750	\$ 852,713	\$ 770,010
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 781,750	\$ 852,713	\$ 770,010
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (82,258)	\$ 37,058	\$ (87,833)
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (24,594)	\$ (23,943)	\$ (23,943)
Total Capital Expenditure			\$ (24,594)	\$ (23,943)	\$ (23,943)
Operating Expenditure					
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (4,100)	\$ (4,796)	\$ (4,751)
Total Operating Expenditure			\$ (4,100)	\$ (4,796)	\$ (4,751)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
OTHER ECONOMIC SERVICES					
Operating Expenditure					
Water Supply (Standpipes)	EMWS	21328.0319	\$ (140,000)	\$ (145,137)	\$ (100,000)
Other Expenses - Other Operating Costs	EMWS	21330.0312	\$ (4,000)	\$ (4,002)	\$ (4,000)
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (11,491)	\$ (9,618)	\$ (10,183)
<i>Sub-total - Cash</i>			\$ (155,491)	\$ (158,757)	\$ (114,183)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21332.0188	\$ (6,314)	\$ (6,314)	\$ (6,314)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,314)	\$ (6,314)	\$ (6,314)
Total Operating Expenditure			\$ (161,805)	\$ (165,071)	\$ (120,497)
Operating Income					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 130,000	\$ 151,098	\$ 90,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ -	\$ 793	\$ -
Other Income - Permits - Trading in Thoroughfares	EMSD	11320.0402	\$ 200	\$ 5	\$ 200
<i>Sub-total - Cash</i>			\$ 130,200	\$ 151,896	\$ 90,200
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 130,200	\$ 151,896	\$ 90,200
VEHICLE LICENSING					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (2,000)	\$ (4,043)	\$ (2,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (59,977)	\$ (58,900)	\$ (59,328)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,624)	\$ (5,543)	\$ (5,563)
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,949)	\$ (1,623)	\$ (1,928)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (133,131)	\$ (111,433)	\$ (117,981)
<i>Sub-total - Cash</i>			\$ (202,681)	\$ (181,542)	\$ (186,801)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (202,681)	\$ (181,542)	\$ (186,801)
Operating Income					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 90,000	\$ 76,606	\$ 90,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 484	\$ 500
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ 5,148	\$ -
Total Operating Income			\$ 90,500	\$ 82,238	\$ 90,500
<i>Operating Surplus / (Deficit)</i>			\$ (112,181)	\$ (99,304)	\$ (96,301)
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (2,162,493)	\$ (1,919,380)	\$ (2,012,469)
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 1,240,460	\$ 1,270,055	\$ 1,169,551

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PROGRAM 14 - OTHER PROPERTY & SERVICES					
PRIVATE WORKS					
Operating Expenditure					
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (5,000)	\$ (1,204)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (1,206)	\$ (11,761)	\$ (16,562)
Total Operating Expenditure			\$ (6,206)	\$ (12,965)	\$ (17,562)
Operating Income					
Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 5,750	\$ 2,989	\$ 3,000
Total Operating Income			\$ 5,750	\$ 2,989	\$ 3,000
<i>Operating Surplus / (Deficit)</i>			\$ (456)	\$ (9,976)	\$ (14,562)
PUBLIC WORKS OVERHEADS					
Operating Expenditure					
Employee Costs - Conferences & Training	EMWS	20260.0029	\$ (10,000)	\$ (4,334)	\$ (7,000)
Employee Costs - Travel & Accommodation	EMWS	20260.0267	\$ (5,000)	\$ -	\$ (5,000)
Employee Costs - Medicals & Vaccinations	EMWS	20260.0275	\$ (1,000)	\$ (535)	\$ (1,000)
Employee Costs - Salaries	EMWS	20260.0130	\$ (370,026)	\$ (366,362)	\$ (336,285)
Employee Costs - Staff Recruit Expenses	EMWS	20260.0138	\$ (1,000)	\$ (1,375)	\$ (1,000)
Employee Costs - Superannuation	EMWS	20260.0141	\$ (174,979)	\$ (173,247)	\$ (183,633)
Employee Costs - Uniforms, Clothing & Accessories	EMWS	20260.0266	\$ (20,000)	\$ (18,494)	\$ (24,000)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (32,549)	\$ (32,227)	\$ (38,286)
Outside Staff Wages (PC) - Unallocated Wages	EMWS	21410.0322	\$ (428,236)	\$ (423,996)	\$ (494,020)
Office Expenses - Telephone	EMWS	20261.0144	\$ (7,000)	\$ (6,196)	\$ (15,000)
Office Expenses - Other Operating Costs	EMWS	20261.0312	\$ (30,000)	\$ (24,528)	\$ (30,000)
Other Expenses - Subscriptions	EMWS	20262.0258	\$ (4,000)	\$ (2,996)	\$ (4,000)
Other Expenses - Event Road Closures	EMWS	20262.0394	\$ (4,000)	\$ (236)	\$ (4,000)
Other Expenses - Minor Equipment	EMWS	20262.0085	\$ (35,000)	\$ (17,036)	\$ (14,000)
Other Expenses - RAMM Roads Database	EMWS	20262.0304	\$ (15,000)	\$ (8,768)	\$ (15,000)
Other Expenses - Carting to Stockpile	EMWS	20262.0324	\$ (7,500)	\$ (6,252)	\$ (7,500)
Building & Grounds (PC) - Building Maintenance	EMWS	20265.0010	\$ (30,000)	\$ (29,997)	\$ (25,000)
Building & Grounds (PC) - Building Operating	EMWS	20265.0011	\$ (35,000)	\$ (31,410)	\$ (35,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20265.0052	\$ (10,000)	\$ (9,415)	\$ (10,000)
Building & Grounds - Depot Lunchroom Vinyl & Lockers	BLDG SRVR	20265.0085	\$ (10,000)	\$ -	\$ -
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ (993)	\$ (2,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (702)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds Maintenance	EMWS	21411.0052	\$ (750)	\$ (1,165)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21412.0182	\$ (25,000)	\$ (16,896)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (178,794)	\$ (149,652)	\$ (158,448)
<i>Sub-total - Cash</i>			<i>\$ (1,438,834)</i>	<i>\$ (1,326,812)</i>	<i>\$ (1,437,921)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (5,681)	\$ (5,681)	\$ (5,682)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (23,424)	\$ (23,424)	\$ (23,424)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (71,423)	\$ (71,423)	\$ (72,650)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (10,752)	\$ (10,752)	\$ (10,862)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (33,484)	\$ -	\$ -
<i>Sub-total - Non Cash</i>			<i>\$ (144,764)</i>	<i>\$ (111,280)</i>	<i>\$ (112,618)</i>
Sub-total Operating Expenditure			\$ (1,583,598)	\$ (1,438,092)	\$ (1,550,538)
Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,583,598	\$ 1,438,092	\$ 1,550,538
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 8,300	\$ 8,300	\$ 7,560
Other Income - Other	ACCOUNTANT	11411.0232	\$ 1,500	\$ -	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ 3,500	\$ 28,599	\$ 3,500
<i>Sub-total - Cash</i>			<i>\$ 13,300</i>	<i>\$ 36,899</i>	<i>\$ 12,560</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ 3,590	\$ -
Total Operating Income			\$ 13,300	\$ 40,489	\$ 12,560

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2020/2021 Budget	2019/2020 Est. Actual	2019/2020 Budget
PLANT OPERATION COSTS					
Operating Expenditure					
Employee Costs - Apprentice / Trainee	EMWS	20266.0351	\$ (75,500)	\$ (61,050)	\$ (130,000)
Employee Costs - Conferences & Training	EMWS	20266.0029	\$ (4,000)	\$ (3,724)	\$ (4,000)
Employee Costs - Plant Operator Maintenance	EMWS	20266.0342	\$ (38,498)	\$ (38,117)	\$ (59,639)
Employee Costs - Salaries (Plant Repairs)	EMWS	20266.0344	\$ (50,115)	\$ (49,619)	\$ (60,561)
Employee Costs - Staff Recruit Expenses	EMWS	20266.0138	\$ (500)	\$ (12)	\$ (500)
Employee Costs - Superannuation	EMWS	20266.0141	\$ (8,545)	\$ (8,460)	\$ (8,163)
Employee Costs - Workers Compensation Insurance	EMWS	20266.0043	\$ (1,239)	\$ (1,227)	\$ (1,458)
Operating Costs - Air Conditioning	EMWS	20281.0346	\$ (9,000)	\$ (1,918)	\$ (9,000)
Operating Costs - Edges & Teeth	EMWS	20281.0347	\$ (25,000)	\$ (15,171)	\$ (25,000)
Operating Costs - Fuels	EMWS	20281.0172	\$ (260,000)	\$ (258,521)	\$ (240,000)
Operating Costs - Grease & Oil	EMWS	20281.0272	\$ (15,000)	\$ (11,432)	\$ (15,000)
Operating Costs - Insurance	EMWS	20281.0175	\$ (30,458)	\$ (27,689)	\$ (27,500)
Operating Costs - Plant Service/Repairs	EMWS	20281.0343	\$ (135,000)	\$ (126,498)	\$ (145,000)
Operating Costs - Registration	EMWS	20281.0176	\$ (15,000)	\$ (14,467)	\$ (15,000)
Operating Costs - Major Breakdowns	EMWS	20281.0174	\$ (40,000)	\$ (7,639)	\$ (40,000)
Operating Costs - Tyres	EMWS	20281.0173	\$ (55,000)	\$ (33,905)	\$ (55,000)
Operating Costs - Courier & Freight	EMWS	20281.0344	\$ (22,500)	\$ (23,504)	\$ (20,000)
Operating Costs - Radio/Communication Equip	EMWS	20281.0385	\$ (7,500)	\$ (5,776)	\$ (7,500)
Operating Costs - Consumables	EMWS	20281.0373	\$ (5,000)	\$ (387)	\$ (5,000)
<i>Sub-total - Cash</i>			\$ (797,855)	\$ (689,116)	\$ (868,322)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (204,236)	\$ (204,236)	\$ (216,459)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (38,338)	\$ (25,024)	\$ (26,088)
<i>Sub-total - Non Cash</i>			\$ (242,574)	\$ (229,260)	\$ (242,547)
Sub-total Operating Expenditure			\$ (1,040,429)	\$ (918,376)	\$ (1,110,868)
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,040,429	\$ 918,376	\$ 1,110,868
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Other Operating Income	ACCOUNTANT	10162.0175	\$ 500	\$ 30	\$ 500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 5,584	\$ 287	\$ 27,308
Total Operating Income			\$ 6,084	\$ 317	\$ 27,808
UNCLASSIFIED					
Operating Expenditure					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,500)	\$ (1,879)	\$ (2,000)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (21,500)	\$ (21,294)	\$ (21,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (4,320)	\$ (5,000)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (7,000)	\$ (5,056)	\$ (7,900)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (878)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (25)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (18,476)	\$ (15,465)	\$ (16,374)
<i>Sub-total - Cash</i>			\$ (56,476)	\$ (48,917)	\$ (54,274)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (316)	\$ (316)	\$ (269)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (9,409)	\$ (9,409)	\$ (9,503)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,725)	\$ (9,725)	\$ (9,772)
Total Operating Expenditure			\$ (66,201)	\$ (58,642)	\$ (64,045)
Operating Income					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 40,000	\$ 39,829	\$ 40,000
Other Income - Lease Rental	DCEO	11420.0230	\$ 1,000	\$ 945	\$ 1,000
Other Income - Sale of Surplus Materials & Scrap	EMWS	11420.0406	\$ 1,000	\$ 3,208	\$ 1,000
<i>Sub-total - Cash</i>			\$ 42,000	\$ 43,982	\$ 42,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 42,000	\$ 43,982	\$ 42,000
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (72,408)	\$ (71,607)	\$ (81,608)
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 67,134	\$ 87,777	\$ 85,368



Plantage met

Fees and Charges

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
PROGRAM 4 - Governance				
Publications				
'Rich and Beautiful' Book	** c	\$32.00	\$32.00	\$31.50
'Mountain Country ' Book (Retailers - Pack of six books)	** c	\$90.00	\$90.00	\$90.00
'Mountain Country ' Book	** c	\$15.00	\$15.00	\$15.00
Rate Book Enquiry				
Written Rate Searches	** c	\$32.00	\$32.00	\$31.50
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$40.00	\$40.00	\$40.00
Rate - Other				
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$25.00	\$25.00	\$25.00
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)	** c	\$7.00	\$7.00	\$6.50
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)	** c	\$13.00	\$13.00	\$13.00
Freedom of Information				
Freedom of Information Charges as Set under the FOI Act Regulations:				
- Application Fee	s	\$30.00	\$30.00	\$30.00
- Charge for Time Dealing with the Application - Per Hour - Pro Rata	s	\$30.00	\$30.00	\$30.00
- Access Time Supervised by Staff - Per Hour - Pro Rata	s	\$30.00	\$30.00	\$30.00
- Photocopying Staff Time - Per Hour - Pro Rata	s	\$30.00	\$30.00	\$30.00
- Black & White Photocopy - A4	s	\$0.20	\$0.20	\$0.35
- Black & White Photocopy - A3	c	\$0.20	\$0.20	\$0.70
- Colour Photocopy - A4	c	\$0.20	\$0.20	\$2.20
- Colour Photocopy - A3	c	\$0.20	\$0.20	\$4.40
Other				
Provision of Rural Street Number - New	** c	\$30.00	\$30.00	\$30.00
Provision of Rural Street Number - Number Changed	** c	\$0.00	\$0.00	\$0.00
Hire of Video/Data Projector - Per Day	** c	\$70.00	\$70.00	\$70.00
Hire of Video/Data Projector - Bond	** c	\$140.00	\$140.00	\$140.00
Hire of Electronic Equipment- Per Day	** c	\$35.00	\$35.00	\$35.00
Hire of Electronic Equipment - Bond	** c	\$140.00	\$140.00	\$140.00
Hire of Other Equipment	** c	\$100.00	\$100.00	\$100.00
Shire Maps	** c	\$30.00	\$30.00	\$30.00
Sale of GIS Images (A4)	** c	\$13.00	\$13.00	\$13.00
Sale of GIS Images (A3)	** c	\$37.00	\$37.00	\$37.00
Staff Charge-out Fee - Per Hour - Pro Rata (eg: chair setup, bin delivery, signage, clean-up, cleaning, re-inspection, research requests, call outs etc)	** c	\$62.00	\$62.00	\$62.00
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)	** c	N/A	N/A	N/A

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **
** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>PROGRAM 5 - Law, Order & Public Safety</u>				
Companion Animal Licences				
<u>Dog Registrations as Set under the Dog Regulations 2013:</u>				
- Unsterilised - One Year	s	\$50.00	\$50.00	\$50.00
- Unsterilised - Three Years	s	\$120.00	\$120.00	\$120.00
- Unsterilised - Lifetime	s	\$250.00	\$250.00	\$250.00
- Sterilised - One Year	s	\$20.00	\$20.00	\$20.00
- Sterilised - Three Years	s	\$42.50	\$42.50	\$42.50
- Sterilised - Lifetime	s	\$100.00	\$100.00	\$100.00
- Guide Dogs	s	Nil	Nil	Nil
- Search and rescue dogs in the ownership of a police officer (Statutory declaration required)	s	Nil	Nil	Nil
- Dogs Used for Droving or Tending Stock	s	25% of fee	25% of fee	25% of fee
- Dogs Owned by Pensioners	s	50% of fee	50% of fee	50% of fee
- Registration After 31 May (Current Year Only)	s	50% of fee	50% of fee	50% of fee
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act where not otherwise registered - per establishment	s	\$200.00	\$200.00	\$200.00
<u>Cat Registrations</u>				
- New or Renewed - One Year	s	\$20.00	\$20.00	\$20.00
- New or Renewed - One Year (If application made after 31 May until next 31 October)	s	\$10.00	\$10.00	\$10.00
- New or renewed registration for three years	s	\$42.50	\$42.50	\$42.50
- Registration for Life	s	\$100.00	\$100.00	\$100.00
- Approved Breeding Cats (Per breeding cat - male or female)	s	\$100.00	\$100.00	\$100.00
- Pensioner Fee	s	50% of fee	50% of fee	50% of fee
<u>IMPOUNDING FEES - DOGS</u>				
- First Offence - for owner	c	\$88.00	\$88.00	\$88.00
- Second Offence - for owner	c	\$105.00	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$145.00	\$145.00	\$145.00
Daily Care	c	\$28.00	\$28.00	\$28.00

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>IMPOUNDING FEES - CATS</u>				
- First Offence - for owner	c	\$88.00	\$88.00	\$88.00
- Second Offence - for owner	c	\$105.00	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$145.00	\$145.00	\$145.00
Daily Care	c	\$28.00	\$28.00	\$28.00
<u>IMPOUNDING FEES - VEHICLES</u>				
Cost of Removal - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time	At Cost Plus Staff Time
Impounding Fee Daily while in Pound	c	\$16.00	\$16.00	\$16.00
<u>IMPOUNDING FEES - STOCK</u>				
All Stock Impounded Between 8.00am & 5.00pm:				
- First Offence	c	\$110.00	\$110.00	\$110.00
- Second Offence	c	\$135.00	\$135.00	\$135.00
- Third Offence & Thereafter	c	\$165.00	\$165.00	\$165.00
All Stock Impounded Between 5.00pm & 8.00am:				
- First Offence	c	\$140.00	\$140.00	\$140.00
- Second Offence	c	\$170.00	\$170.00	\$170.00
- Third Offence & Thereafter	c	\$200.00	\$200.00	\$200.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$32.00	\$32.00	\$32.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$15.00	\$15.00	\$15.00
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	c	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)
<u>MISCELLANEOUS</u>				
Bond - Animal Trap	c	\$65.00	\$65.00	\$65.00
Bond - Anti Barking Dog Collar	c	\$65.00	\$65.00	\$65.00
Destruction of animals at owner's Request (To be done by veterinarian)	** c	Actual Vet Costs	Actual Vet Costs	Actual Vet Costs
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	s	\$18.20	\$18.20	\$18.20

NOTE: Charges May Change in Accordance with the Revision of Dog Regulations 1976. All Infringements are Set under the Dog Regulations 1976 Regulation 13(1) & the Local Government (Miscellaneous Provisions) Act 1960

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **
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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
PROGRAM 7 - Health				
Health Administration & Inspection				
Itinerant Vendor's Licence - All foods/Per Annum	c	\$157.00	\$157.00	\$157.00
Hawker's Licence - Non Food/Per Annum	c	\$27.00	\$27.00	\$27.00
Annual Registration of Lodging House	c	\$275.00	\$275.00	\$275.00
License & Renewal of Morgue	c	\$134.00	\$134.00	\$134.00
Health Assessment Fee	c	\$130.00	\$130.00	\$130.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$63.00	\$63.00	\$63.00
Additional Inspection Fee	c	Per Staff Charge-out Fee (Page 70)	Per Staff Charge-out Fee (Page 70)	Per Staff Charge-out Fee (Page 70)
Food premises - Annual Registration (Inspection) Fee				
- Supermarket	c	\$400.00	\$400.00	\$400.00
- Medium / High Risk	c	\$200.00	\$200.00	\$200.00
- Low risk	c	\$100.00	\$100.00	\$100.00
The following fees and charges are prescribed under various regulations made under the Health Act 1911 and the Food Act 2008 and do not require endorsement by the Council:				
- Food Regulations 2009				
- Health (Food Standards) (Administration) Regulations 1986				
- Health (Pet Meat) Regulations 1990				
- Health (Offensive Trades Fees) Regulations 1976				
- Health (Public Buildings) Regulations 1992				
- Health (Food Hygiene) Regulations 1993				
- Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974				
Caravan Parks & Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer				
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997				
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:				
- Rigid Annex/Shed/Other Structures	c	\$63.00	\$63.00	\$63.00
- Park Home	c	\$130.00	\$130.00	\$130.00
- Temporary Accommodation	c	\$130.00	\$130.00	\$130.00
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)				
Government Dam Water Charge - Per Kilolitre	** c	\$0.65	\$0.65	\$0.65

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>PROGRAM 10 - Community Amenities</u>				
Refuse Collection Services (Receptacle Charge)				
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one 120 litre (or otherwise approved) rubbish bin pickup per week and one 240 litre recycling bin per fortnight, per annum	c	\$330.00	\$330.00	\$205.00
Weekly Service - Non-domestic - This charge permits one approved 240 litre bin pickup, per annum	c	\$440.00	\$440.00	\$205.00
- Non domestic properties at which owners reside on site may claim one service at the residential collection rate.				
Additional Residential Bin Service (120L Putrescible Bin and 240L Recycle Bin)	c	\$110.00	As per charges above	\$205.00
Additional Recycling Bin Service	c	\$110.00	\$110.00	\$110.00
Replacement 120 Litre Blue Bin	c	\$75.00	\$75.00	\$75.00
Replacement 240 Litre Green Bin (Yellow Lid)	c	\$135.00	\$135.00	\$135.00
Waste Disposal at Landfill Sites & Transfer Stations				
<u>Mount Barker Waste Disposal Site and Kendenup Transfer Station</u>				
The following fees & charges are adopted for the disposal of waste at the Council's various landfill and transfer station sites for the 2019/2020 financial year. Prepaid Refuse Disposal Voucher must be purchased at the prices indicated, which are based on the following token values:				
A 52 week voucher (usable at 13 tickets per quarter) will be issued to rateable, rural properties with a domestic residence that do not receive a Council provided kerbside pickup service.				
4 token Voucher	c	\$32.00	\$32.00	\$15.77
10 token Voucher	c	\$80.00	\$80.00	\$39.42
20 token Voucher	c	\$158.00	\$158.00	\$78.85
52 token Voucher	c	\$412.00	\$412.00	\$205.00

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **
** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Waste Disposal at Landfill Sites & Transfer Stations				
<u>Mount Barker Waste Disposal Site and Kendenup Transfer Station</u>				
Item	Tokens Require			
1 x 240L Mobile Garbage Bin or part thereof - Units of 240L Thereafter	1 c	\$7.92	\$7.92	\$3.94
Car Boot Load	1 c	\$7.92	\$7.92	\$3.94
Station Wagon Boot Load	2 c	\$15.84	\$15.84	\$7.88
Mattress - Any size	4 c	\$31.68	\$31.68	\$31.54
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	4 c	\$31.68	\$31.68	\$31.54
All other vehicles - per m ³ or part thereof	4 c	\$31.68	\$31.68	N/A
Car Body (If placed in Recyclable Area)	10 c	\$79.20	\$79.20	\$78.85
Truck Body/Large Equipment (If Recyclable)	15 c	\$118.80	\$118.80	\$118.27
White Goods - per m ³ or part thereof	4 c	\$31.68	\$31.68	\$15.77
e-waste - per m ³ or part thereof	4 c	\$31.68	\$31.68	\$15.77
Asbestos - per m ³ or part thereof - Accepted at O'Neill Road site only	25 c	\$198.00	\$198.00	\$197.12
Batteries (Car, Truck etc)	0 c	No charge	No charge	No charge
Uncontaminated, Sorted Scrap Metal - per m ³ or part thereof	2 c	\$15.84	\$15.84	\$15.77
Uncontaminated Timber	Free c	No charge	No charge	No charge
Uncontaminated Green Waste	Free c	No charge	No charge	No charge
Clean Fill	Free c	No charge	No charge	No charge
Septage (\$/kl)	8 c	\$63.36	\$63.36	\$63.08
After Hours Septage Disposal call Out Fee	30 c	\$237.60	\$237.60	\$236.54
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1 c	\$7.92	\$7.92	\$3.94
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1 c	\$7.92	\$7.92	\$3.94
Carcasses (Large Animal ie: cow, horse)	2 c	\$15.84	\$15.84	\$15.77
After Hours Carcass Disposal call Out Fee	30 c	\$237.60	\$237.60	\$236.54
Recyclables (If placed in provided bin or nominated area)	Free c	No charge	No charge	No charge
Cardboard From Commercial Operators (m ³)	4 c	\$31.68	\$31.68	\$15.77

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Tyres (Based On Costs as Charged to the Council)				
- small (motorbike, car, forklift)	2 c	\$15.84	\$15.84	\$11.83
- medium (truck, small tractor)	3 c	\$23.76	\$23.76	\$23.65
- large (earthmoving equipment)	18 c	\$142.56	\$142.56	\$137.98
<u>Rocky Gully and Kamballup Transfer Stations</u>				
Putrescible Waste	c			
	c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
Recyclables	c	No charge	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	Not accepted	Not accepted	Not accepted
Untaminated & Sorted Scrap Metal (per m ³) - Accepted at Rocky Gully, not Kamballup	2 c	\$15.84	\$15.84	Not accepted
Untaminated Green Waste - Accepted at Rocky Gully, not Kamballup	2 c	\$15.84	\$15.84	Not accepted
All other waste	c	Not accepted	Not accepted	Not accepted
<u>Porongurup Transfer Station</u>				
Putrescible Waste	c			
	c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
Recyclables	c	No charge	No charge	No charge
Batteries (Car, Truck etc)	c	No charge	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	Not accepted	Not accepted	Not accepted
Untaminated & Sorted Scrap Metal (per m ³)	c	Not accepted	Not accepted	Not accepted
Untaminated Green Waste	c	Not accepted	Not accepted	Not accepted
All other waste	c	Not accepted	Not accepted	Not accepted

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget	
Town Planning					
1	Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$125.00	\$125.00	\$125.00
1A	Determination of a Planning Consent Application for All 'AA' & 'SA' Developments where the Estimated Cost of the Development Is:				
	(a) not more than \$50,000	s	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
	(b) more than \$50,000 but not more than \$500,000	s	Planning & Development	Planning & Development	Planning & Development
	(c) more than \$500,000 but not more than \$2.5 million	s	(Local Government	(Local Government	(Local Government
	(d) more than \$2.5 million but not more than \$5 million	s	Planning Fees)	Planning Fees)	Planning Fees)
	(e) more than \$5 million but not more than \$21.5 million -	s	Regulations	Regulations	Regulations
	(f) more than \$21.5 million	s			
	where a development has commenced or been carried out:		Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
			Planning & Development	Planning & Development	Planning & Development
			(Local Government	(Local Government	(Local Government
			Planning Fees)	Planning Fees)	Planning Fees)
			Regulations	Regulations	Regulations
2	Provision of a subdivision clearance:		Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
	(a) not more than five lots	s	Planning & Development	Planning & Development	Planning & Development
	(b) more than five lots but not more than 195 lots	s	(Local Government	(Local Government	(Local Government
	(c) more than 195 lots	s	Planning Fees)	Planning Fees)	Planning Fees)
			Regulations	Regulations	Regulations
	If WAPC conditions require the Council to clear condition(s) where expertise is required from an external consultancy, then those costs will be charged to the subdivider.				
3	Application for approval of home occupation		Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
	(a) Initial Fee	s	Planning & Development	Planning & Development	Planning & Development
	(b) Renewal Fee	s	(Local Government	(Local Government	(Local Government
			Planning Fees)	Planning Fees)	Planning Fees)
			Regulations	Regulations	Regulations

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
4 Applications for change of use or for alteration or extension or change of a non-conforming use where 'development' is not occurring and includes where the proposal has commenced or been carried out	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
5 Reply to a Property Settlement Questionnaire (Orders and Requisitions)	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
6 Determination of a Planning Consent Application for Signs	c	\$63.00	\$63.00	\$63.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$63.00	\$63.00	\$63.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$63.00	\$63.00	\$63.00
9 SCHEME AMENDMENTS AND STRUCTURE PLANS				
The fees, charges and costs associated with processing and considering scheme amendments and structure plans are determined using the Town Planning (Local Government Planning Fees) Regulations fees structure guidelines. In general terms, the fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. The following fees are applicable, depending on the complexity of the application:				
- Fee for a Basic Amendment	c	\$3,100.00	\$3,100.00	\$3,000.00
- Fee for a Standard Amendment	c	\$5,500.00	\$5,500.00	\$5,300.00
- Fee for a Complex Amendment	c	\$9,400.00	\$9,400.00	\$9,000.00
- Fee for a Structure Plan	c	\$5,500.00	\$5,500.00	\$5,300.00
10 SCHEME AMENDMENT REQUESTS				
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.				
		\$820.00	\$820.00	\$820.00

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
11 <u>EXTRACTIVE INDUSTRIES</u>				
Development Application	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
Annual Licence Fee under Local Law	c	\$195.00	\$195.00	\$195.00
Transfer of Licence Fee under Local Law	c	\$65.00	\$65.00	\$65.00
Licence Renewal Fee under Local Law	c	\$65.00	\$65.00	\$65.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,740.00	\$2,740.00	\$2,740.00
12 <u>ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW</u>				
Application for Permit Fee	c	\$135.00	\$135.00	\$135.00
Permit Renewal/Transfer Fee	c	\$65.00	\$65.00	\$65.00
13 <u>CASH IN LIEU OF CAR PARKING</u>				
Payment Per Car Bay	c	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m ² per bav	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m ² per bav	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m ² per bav
14 <u>STRATA TITLES</u>				
Processing of applications and issuing of Local Government Authority Certificates	s	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1
15 <u>RELOCATED DWELLINGS</u>				
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$15,000.00	\$15,000.00	\$15,000.00
16 <u>ROAD MAINTENANCE CONTRIBUTION</u>				
Road maintenance contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.	c	\$3,500.00	\$3,500.00	\$3,500.00
17 <u>ADVERTISING COSTS</u>				
Charge for proposals requiring advertising such as 'SA' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be refunded.	c	Actual Costs	Actual Costs	Actual Costs

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Buildings				
Swimming Pool Inspection Fees - Four Yearly	s	\$58.45	\$58.45	\$56.00
Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Associated BCITF Levy - for Buildings Value Over \$20,000.00	s	0.2%	0.2%	0.2%
Associated Building Service Levy	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Issue of a Building Permit for All Other Classes - Building Regulations	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Note: building licence fees - estimated costs used for determining building permit fees will be based upon the Cordell's publication for building construction				
Refundable Infrastructure Bond - Building work valued at \$20,000.00 or greater	c	\$1,000.00	\$1,000.00	\$1,000.00
Refundable Infrastructure Bond - Building work valued at \$250,000.00 or greater	c	\$1,500.00	\$1,500.00	\$1,500.00
Building approval certificate for unauthorised building work - Building Regulations		As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Demolition Licence/per storey	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$124.00	\$124.00	\$124.00
Building Permit Archive Search	** c	\$65.00	\$65.00	\$63.00
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Cemeteries				
Funeral Director's Licence Fee - Annual	c	\$470.00	\$470.00	\$470.00
Funeral Director's Licence Fee - Single Interment	c	\$175.00	\$175.00	\$175.00
Monumental Mason's Licence Fee - Annual	c	\$78.00	\$78.00	\$78.00
Grave Number Plate	c	\$26.00	\$26.00	\$26.00
Single Funeral Permit (Not Funeral Directors)	c	\$625.00	\$625.00	\$625.00
Photos of a Grave	c	\$30.00	\$30.00	\$30.00
Biodegradable boxes (decanting of ashes)	c	\$15.00	\$0.00	\$0.00
Additional preparation and / or for mechanical hoist	c	Actual Costs to be Charged	Actual Costs to be Charged	N/A
(a) Application (or renewal) for a Grant of Right of Burial - 25 Years - Includes Natural Earth Burials				
- Land 2.44m x 1.2m (per plot)	c	\$1,165.00	\$1,165.00	\$1,165.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	\$330.00	\$330.00	\$330.00
(b) Application to erect a headstone and/or monument/kerbing	** c	\$63.00	\$63.00	\$63.00
(c) Application for a Burial for:				
- an ordinary grave	c	\$1,386.00	\$1,386.00	\$1,386.00
- an Ordinary Grave (Section E - Headstone Section of Mount Barker Cemetery West)	** c	\$1,575.00	\$1,575.00	\$1,575.00
- a grave for any child under seven or stillborn	c	\$600.00	\$600.00	\$1,155.00
- extra charge for each interment on a Saturday, Sunday or Public Holiday	c	\$1,210.00	\$1,155.00	\$1,155.00
Note - Standard grave depth is 2.1m.				
(d) Application for Transfer of Right of Burial or Right of Memorial (Niche)	c	\$63.00	\$63.00	\$63.00
(e) Re-Opening/Exhumation				
- Reopening	c	\$1,386.00	\$1,386.00	\$1,386.00
- Exhumation	c	Actual Costs to be Charged	Actual Costs to be Charged	Actual Costs to be Charged
(f) Reburial After Exhumation	c	Fee for standard burial applies	Fee for standard burial applies	Fee for standard burial applies
(g) Interment of Ashes in a Grave or Niche (Includes plaque installation; plus actual costs for bronze plaque)				
- Monday to Friday	** c	\$500.00	\$500.00	\$500.00
- Saturday, Sunday & Public Holidays	** c	\$1,000.00	\$1,000.00	\$1,000.00
- Vases for niche wall	** c	\$90.00	\$90.00	\$90.00

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
(h) Miscellaneous Charges - Mount Barker (West) Cemetery				
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque)	** c	\$210.00	\$210.00	\$210.00
Installation of Additional Plaques - Memorial Seats (plus cost of plaque)	** c	\$210.00	\$210.00	\$210.00
Memorial Rock - Standard - Up to 700mm High	** c	\$2,625.00	\$2,625.00	\$2,625.00
Memorial Seat	** c	\$3,150.00	\$3,150.00	\$3,150.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$1,575.00	\$1,575.00	\$1,575.00
Memorial Tree - Medium - 2m to 4m	** c	\$2,100.00	\$2,100.00	\$2,100.00
Memorial Tree - Large - Over 4m	** c	\$2,625.00	\$2,625.00	\$2,625.00
<i>*The costs for memorial trees, seats and rocks include the grant of memorial and the option of a memorial bedrock / flower vase, which can hold up to two sets of ashes</i>				
Memorial Tree - Plaques and Cameos	** c	Actual Costs to be charged	Actual Costs to be charged	Actual Costs to be charged
Memorial Niches (Eg: Bedrock, water urn) - Excludes interment of ashes	** c	Actual Costs of materials and installation to be charged	Actual Costs of materials and installation to be charged	Actual Costs of materials and installation to be charged

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
PROGRAM 11 - Recreation & Culture				
All facilities				
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	\$21.00	\$21.00	\$21.00
Provision of additional bins for events (for five bins or part thereof)	c	\$55.00	\$55.00	\$55.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum				
Other Halls				
Kendenup and Narrikup Halls and District Hall Lesser Hall				
Bond - Functions Without Alcohol	c	\$200.00	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00	\$400.00
Half Day - less than Four Hours	** c	\$16.00	\$16.00	\$16.00
Full Day - More than Four Hours	** c	\$30.00	\$30.00	\$30.00
Per Half Day Regular Booking (< 4 hours)	** c	\$10.00	\$10.00	\$10.00
Per Full Day Regular Booking (> 4 hours)	** c	\$16.00	\$16.00	\$16.00
Frost Pavilion				
Bond - Functions Without Alcohol	c	\$300.00	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$100.00	\$100.00	\$100.00
Full Day - More than Four Hours	** c	\$175.00	\$175.00	\$175.00
Taylor-Dennis Pavilion				
Bond - Functions Without Alcohol	c	N/A	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A	N/A
Half Day - less than Four Hours	c	\$0.00	\$0.00	\$0.00
Full Day - More than Four Hours	** c	\$0.00	\$0.00	\$0.00
Chair Set Up Fee	**	Per Staff Charge-out Fee (Page 70)	Per Staff Charge-out Fee (Page 70)	Per Staff Charge-out Fee (Page 70)

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Skinner Pavilion				
Half Day - less than Four Hours	** c	\$30.00	\$30.00	\$30.00
Full Day - More than Four Hours	** c	\$63.00	\$63.00	\$63.00
Frost Park Sheep Pavilion				
Bond - Functions Without Alcohol	c	N/A	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A	N/A
Half Day - less than Four Hours	** c	\$0.00	\$0.00	\$0.00
Full Day - More than Four Hours	** c	\$0.00	\$0.00	\$0.00
Bond On Sheep Pens	c	\$300.00	\$300.00	\$300.00
Livestock sales - Sheep Pavilion (eg: cattle, sheep or goats) - (Includes 10% Agricultural Society Pen Hire)	** c	\$346.50	\$346.50	\$315.00
<i>Pen Hire for Livestock Sales above - \$31.50 inc GST income to be paid to Agricultural Society</i>				
Private Sales Cleaning Fee - If required	** c	Actual costs to be charged	Actual costs to be charged	Actual costs to be charged
Showers & Toilets Only	** c	\$44.00	\$44.00	\$44.00
Frost Park				
Bond for Hire of Oval and/or Shared Equine Facility	c	\$400.00	\$400.00	\$400.00
Agricultural Field Days (Commercial)	** c	\$625.00	\$625.00	\$625.00
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)	** c	\$0.00	\$0.00	\$0.00
Shared Equine Facility - Per Annum - HorsePower Plantagenet, Stock Horse Society and Mt Barker Campdraft - Each	** c	\$0.00	\$0.00	\$0.00
Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure				
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.	** c	\$560.00	\$560.00	\$560.00
Note: Per meeting hire for Turf Club includes day before and day after race day; Grapes & Gallops includes two days before and two days after				
Hire of Oval	** c	\$0.00	\$0.00	\$0.00
Training (With Lights) - Per Hour	** c	\$17.00	\$17.00	\$17.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires				
Circus - Fee	** c	\$580.00	\$580.00	\$580.00
Circus - Bond	** c	\$1,500.00	\$1,500.00	\$1,500.00
Water Charge (Frost Park dam or Lot 81 dam) - Per Kiloitre	** c	\$0.65	\$0.65	N/A

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Sounness Park				
<u>Grounds</u>				
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	** c	\$400.00	\$400.00	\$400.00
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	** c	\$800.00	\$800.00	\$800.00
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	** c	\$1,000.00	\$1,000.00	\$1,000.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires				
Lights - Competition (Per Hour)	** c	\$21.00	\$21.00	\$21.00
Lights - Training (Per Hour)	** c	\$16.00	\$16.00	\$16.00
Lights Key Deposit (Per Disc)	** c	\$50.00	\$50.00	\$50.00
Circus - Fee (Not permitted)	** c	N/A	N/A	N/A
Circus - Bond (N/A)	** c	N/A	N/A	N/A
Note - There is no charge for training, competition or events on any oval or the hockey ground.				
<u>Change Rooms (Shire of Plantagenet has resumed control from PSC - Fees effective from 1 July 2018)</u>				
Bond	** c	\$1,000.00	\$1,000.00	\$1,000.00
Note: For Foundation Club usage, the total bond is required, payable by any club or combination of clubs. Bond per team capped at \$1,000.00 for multiple facilities/events				
Key Deposit (Per Key/Disc)	** c	\$50.00	\$50.00	\$50.00
Hire of changeroom 1 (includes strapping room 1)	** c	\$25.00	\$25.00	\$25.00
Hire of changeroom 2 (includes strapping room 2)	** c	\$25.00	\$25.00	\$25.00
Hire of changeroom 3	** c	\$25.00	\$25.00	\$25.00
Hire of changeroom 4	** c	\$25.00	\$25.00	\$25.00
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events) (The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)				
Narrakup Oval				
Bond - Functions Without Alcohol	** c	\$400.00	\$400.00	\$400.00
Bond - Functions With Alcohol	** c	\$800.00	\$800.00	\$800.00
Cricket Association - Per Season - Per Oval (Oval Only)	** c	N/A	N/A	N/A
Hire of Oval	** c	N/A	N/A	N/A

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SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Mount Barker Public Swimming Pool				
Bond - Functions Without Alcohol	** c	\$300.00	\$300.00	\$300.00
Functions with Alcohol not permitted				
<u>Normal Entry</u>				
Under Five Years (Must be accompanied by a swimming adult)	** c	Free	Free	Free
Five - 16 Years	** c	\$5.00	\$5.00	\$5.00
All Adults	** c	\$5.00	\$5.00	\$5.00
Showers (Per 2 minute duration)	** c	Free	Free	Free
Spectators (Day or Part)	** c	\$1.50	\$1.50	\$1.50
Concession	** c	\$3.00	\$3.00	\$3.00
Corporate Membership - Minimum 10 Purchases	** c	\$75.00 each	\$75.00 each	\$75.00 each
<u>Season Tickets</u>				
Under Five Years	** c	N/A	N/A	N/A
Five - 16 Years	** c	\$100.00	\$100.00	\$100.00
Adult Season Tickets	** c	\$100.00	\$100.00	\$100.00
Adult Season Tickets - Concession	** c	\$65.00	\$65.00	\$65.00
Family Season Tickets - Two Adults & Two Children	** c	\$300.00	\$300.00	\$300.00
- Additional family members	** c	\$35.00	\$35.00	\$35.00
<u>Half Season Tickets</u>				
Under Five Years - Half Season Tickets - 1 February Onwards	** c	N/A	N/A	N/A
Five - 16 Years - Half Season Tickets - 1 February Onwards	** c	\$50.00	\$50.00	\$50.00
Adult - Half Season Tickets - 1 February Onwards	** c	\$50.00	\$50.00	\$50.00
Concession - Half Season Tickets - 1 February Onwards	** c	\$32.50	\$32.50	\$32.50
Family Half Season Tickets - Two Adults & Two Children	** c	\$150.00	\$150.00	\$150.00
- Additional family members	** c	\$17.50	\$17.50	\$17.50
<u>Swimming Classes</u>				
School Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50	\$2.50
Vacation Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50	\$2.50
After Hours Group Bookings - Per Hour	** c	\$94.00	\$94.00	\$94.00
Swimming Carnival Set Up Fee - Per Event	c	\$60.00	\$60.00	\$60.00
Aquatic Programs - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time	At Cost Plus Staff Time

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Mount Barker Rec.Centre				
Bond - Functions Without Alcohol	c	\$300.00	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00	\$500.00
<u>Entry to the Recreation Centre Hall</u>				
Under 5 Years	** c	Free	Free	Free
Students under 16 or full time student with a student card		\$4.50	\$4.50	\$4.50
Adults	** c	\$6.50	\$6.50	\$6.50
Concession	** c	\$4.50	\$4.50	\$4.50
Spectator (Non-Function)	** c	Nil	Nil	Nil
Adults - 10 Pass Card	** c	\$58.50	\$58.50	\$58.50
Concession - 10 Pass Card	** c	\$40.50	\$40.50	\$40.50
Carers of special needs participants (subject to looking after the participant at all times)	** c	Nil	Nil	Nil
<u>Entry to the Gymnasium and Group Fitness Classes</u>				
Adults	** c	\$11.00	\$11.00	\$11.00
Under 5 Years	** c	\$5.50	\$5.50	\$5.50
Students under 16 or full time student with a student card		\$5.50	\$5.50	\$5.50
Concession	** c	\$5.50	\$5.50	\$5.50
Adults - 10 Pass Card	** c	\$100.00	\$100.00	\$100.00
Concession - 10 Pass Card	** c	\$50.00	\$50.00	\$50.00
<u>Gym and Group Fitness Supporting Activities</u>				
Gym Appraisal	** c	\$40.00	\$40.00	\$40.00
Personal Training - 30 Minutes (Excludes entry fee)	** c	\$35.00	\$35.00	\$35.00
Personal Training Package - 3 sessions	** c	5% reduction on above	5% reduction on above	5% reduction on above
Personal Training Package - 6 sessions	** c	10% reduction on above	10% reduction on above	10% reduction on above
Small Group Training (up to 4 people) - 45 minute session (Excludes entry fee)	** c	\$57.00	\$57.00	\$57.00
Small Group Training (up to 4 people) - 30 minute session (Excludes entry fee)	** c	\$44.00	\$44.00	\$44.00
Specialised Recreation Programs (ie Barker's Biggest Loser)	** c	At Cost Plus Staff Time	At Cost Plus Staff Time	At Cost Plus Staff Time
Creche - Up to one hour - Per child	** c	\$4.50	\$4.50	\$4.50
Creche - One hour to two hours - per child	** c	\$7.00	\$7.00	\$7.00
Creche - Late child pickup fee - per half hour	** c	\$10.00	\$10.00	\$10.00
Disposable Towels	** c	At Cost	At Cost	At Cost
<u>Squash</u>				
Squash Court Hire - Per Hour (Excludes entry fee)	** c	\$11.00	\$11.00	\$11.00
All Racket Hire - Free with Membership	** c	\$4.00	\$4.00	\$4.00

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>Full Centre Memberships</u>				
ADULT				
- One Month	** c	\$100.00	\$100.00	\$100.00
- Three Months	** c	\$192.50	\$192.50	\$192.50
- Six Months	** c	\$319.00	\$319.00	\$319.00
- Twelve Months	** c	\$517.00	\$517.00	\$517.00
FAMILY (Up to 2 adults and 2 children)				
- One Month	** c	N/A	N/A	N/A
- Three Months	** c	\$330.00	\$330.00	\$330.00
- Six Months	** c	\$495.00	\$495.00	\$495.00
- Twelve Months	** c	\$908.00	\$908.00	\$908.00
CONCESSION and STUDENTS under 16 or full time student with a student card				
- One Month	** c	\$66.00	\$66.00	\$66.00
- Three Months	** c	\$130.00	\$130.00	\$130.68
- Six Months	** c	\$218.00	\$218.00	\$217.80
- Twelve Months	** c	\$363.00	\$363.00	\$363.00
Bond for 24 hour Access to Gym (Swipe Card or Tag) (Applicable to 3, 6 & 12 month membership only)		\$27.50	\$27.50	\$27.50
Any twelve month full Rec.Centre membership purchased with a Swimming Pool season ticket will be eligible to receive a 10% discount on the total combined price.				
<u>Full Centre Memberships - Paid by Direct Debit</u>				
ADULT				
- Twelve Months - (Fee payable per month)		\$50.50	\$50.50	\$50.50
FAMILY				
- Twelve Months - (Fee payable per month)	** c	\$84.50	\$84.50	\$84.50
CONCESSION and STUDENTS under 16 or full time student with a student card				
- Twelve Months - (Fee payable per month)		\$36.00	\$36.00	\$36.00
Added cost for 24 hour Access to Gym (Swipe Card) - Paid Upfront (Applicable to 3, 6 & 12 month membership only)		\$27.50	\$27.50	\$27.50
Fee for Early Exit from Direct Debit Contract		One month membership	One month membership	One month membership
<u>Full Centre Memberships - Inclusions</u>				
- 6 and 12 month memberships include creche for up to 2 children (age limit applies)				
- Swipe cards and tags are loaned to members. Fee for loss or non-return of card	** c	\$60.00	\$60.00	\$60.00
- 6 month members receive a free gym assessment and program				
- 12 month members receive a free gym assessment and program and one 30 minute personal training session				
- 12 month membership renewed prior to expiry entitles one extra month on the membership				
- 3 month members receive one free gym appraisal				

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>Facility Hire Fees - During Advertised Opening Hours</u>				
Creche Room Hire - Per Hour	** c	\$18.00	\$18.00	\$18.00
Hire of One Multi-Sport Court - Per Hour	** c	\$35.00	\$35.00	\$35.00
Hire of Entire Recreation Centre (excl gym and office) - Per Hour - Capped at \$700.00 Per Day	** c	\$66.00	\$66.00	\$66.00
<u>Facility Hire Fees - Outside Advertised Opening Hours</u>				
Access to Centre (Room Hire Fees Additional)	** c	\$120.00	\$120.00	\$120.00
Supervision Fee Per Hour (If Required)	** c	\$60.00	\$60.00	\$60.00
<u>Centre Advertising Signage</u>				
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$82.50	\$82.50	\$82.50
Mount Barker Public Library				
Temporary Membership - Bond - Non Residents	** c	\$50.00	\$50.00	\$50.00
Replacement of Lost Cards	** c	\$2.50	\$2.50	\$2.50
Fines Other - Per Item per week (Maximum of \$5.00 if returned in good condition before billed)	** c	\$1.00	\$1.00	\$1.00
Items Lost and / or Damaged by Reader (Considered lost if 8 weeks overdue)	** c	As indicated on stock item	As indicated on stock item	As indicated on stock item
Account Fee (Added to cost of lost item when billed)	** c	\$11.00	\$11.00	\$11.00
Photocopying A4 B&W - Per Copy	** c	\$0.20	\$0.40	\$0.40
Photocopying A4 Colour - Per Copy	** c	\$0.40	\$2.20	\$2.20
Photocopying A3 B&W - Per Copy	** c	\$0.30	\$0.70	\$0.70
Photocopying A3 Colour - Per Copy	** c	\$0.60	\$4.40	\$4.40
Laminating A4 - Per Sheet	** c	\$2.20	\$2.20	\$2.20
Shire Computer Usage - Per Hour	** c	\$4.40	\$4.40	\$4.40
Shire Computer Usage - 15 to 30 minutes	** c	\$2.70	\$2.70	\$2.70
Shire Computer Usage - Up to 15 minutes	** c	\$1.70	\$1.70	\$1.70
Frequent user - 5 sessions between 5 – 60 mins. Full fee to be pre-paid (Concession Card Holders only)	** c	\$5.00	\$5.00	\$5.00
Scanning - Up to 10 pages (Per scan recipient)	** c	\$1.00	\$1.00	\$1.00
Specialist Workshops / Programs	** c	At Cost	At Cost	At Cost

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2020

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>PROGRAM 13 - Economic Services</u>				
Rural Services				
Waybill Books	** c	\$19.00	\$19.00	\$19.00
Standpipe Cards	** c	\$20.00	\$20.00	\$20.00
Standpipe Water - Per Kilolitre	** c	\$9.00	\$9.00	\$3.50
Standpipe Water - Per Kilolitre ('Community' as classified by Water Corporation)	** c	\$4.00	\$4.00	N/A
Non Potable Water Charge - Per Kilolitre	** c	\$4.00	\$4.00	\$3.50
Mount Barker Regional Saleyards				
Cattle Weighing & Penning - Per Head	** c	\$10.45	\$10.23	\$10.12
Cattle Penning Only - Per Head	** c	\$10.45	\$10.23	\$10.12
Cattle Weighing Only - Per Head	** c	\$4.51	\$4.40	\$4.29
Private Weighs - Per Head	** c	\$4.51	\$4.40	\$4.29
Shipping Weighs - Per Head	** c	\$4.51	\$4.40	\$4.29
Private/Shipping/Weighing only (per head – under 20 Cattle)	** c	\$6.27	\$6.16	\$6.05
Stud Bull Sale - Per Head	** c	\$13.86	\$13.64	\$13.53
Feed - Per Bale	** c	At Cost Plus \$5.30	At Cost Plus \$5.30	At Cost Plus \$5.30
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)	** c	\$175.23	\$171.82	\$170.10
Agents Levy - Per Head	** c	\$1.10	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** c	\$0.66	\$0.66	\$0.65
Manure Sales - Per Bobcat Bucket	** c	\$16.50	\$16.50	\$16.50
Bulk Manure Sales - Per Bobcat Bucket	** c	\$13.20	N/A	N/A
NLIS tagging services (per head / without permit – no evidence of previous tag)	** c	\$41.14	\$40.37	\$40.04
NLIS tagging services (per head / without permit - evidence of previous tag)	** c	\$20.57	\$20.24	\$20.02
NLIS tagging services (per head / non-readable tag)	** c	\$20.57	\$20.24	\$20.02
NLIS tagging services (per head / with permit)	** c	\$20.57	\$20.24	\$20.02
NLIS tagging services - Bulls (per head)	** c	\$60.50	\$59.51	\$58.96
Transit Cattle - Per Head - Per Day (>2 animals)	** c	\$4.62	\$4.51	\$4.40
Transit Cattle - Per Head - Per Day (<=2 animals)	** c	\$6.16	\$6.05	\$5.94
Crush Fee - Per Head	** c	\$2.97	\$2.86	\$2.75
Agistment Fee (per head/per week)	** c	\$0.45	\$0.44	\$0.40
After hours feeding, watering cattle or other services / call outs	** c	Per Staff Charge-out Fee (Page 70)	N/A	N/A
Transport Licensing				
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$38.00	\$38.00	\$38.00

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
<u>PROGRAM 14 - Other Property & Services</u>				
Works and Services				
Gates Permit Application (Five year period - pro rata)	** c	\$66.00	\$66.00	\$66.00
Gates Permit Renewal		N/A	N/A	N/A
Permanent Road Closure Application	** c	\$650.00	\$650.00	\$650.00
Temporary Road Closure Application	** c	Actual Costs To Be Charged	Actual Costs To Be Charged	Actual Costs To Be Charged
Road Renaming Application	** c	\$250.00 Plus Actual Costs	\$250.00 Plus Actual Costs	\$250.00 Plus Actual Costs
Service & Tourism Directional Signs:	** c			
- Application Fee & Sign	** c	\$440.00	\$440.00	\$440.00
Erection of Lowwood Road Banners	** c	Actual Costs To Be Charged	Actual Costs To Be Charged	Actual Costs To Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$70.00	\$70.00	\$34.00
Standard Crossover Charges (The Council will subsidise half of this cost subject to conforming with specifications - Refer to Policy I/R/13)				
- Sealed Urban Crossover (Sealed Roads Only)	** c	\$605.00	\$605.00	\$605.00
- Unsealed Urban Crossover (Unsealed Roads Only)	** c	\$370.00	\$370.00	\$370.00
- Sealed Rural Crossover	** c	\$605.00	\$605.00	\$605.00
- Unsealed Rural Crossover	** c	\$480.00	\$480.00	\$480.00

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2020/21 Budget	2019/20 Budget	2018/19 Budget
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (Subject to provisions of Private Works Policy)				
Excavator	** c	\$185.00	\$185.00	\$185.00
Grader	** c	\$185.00	\$185.00	\$185.00
Loader	** c	\$155.00	\$155.00	\$155.00
Backhoe/Loader	** c	\$108.00	\$108.00	\$108.00
Skid-steer Loader	** c	\$92.00	\$92.00	\$92.00
Low Loader	** c	\$150.00	\$150.00	\$150.00
7/8 Tonne Truck	** c	\$102.00	\$102.00	\$102.00
Tandem Truck	** c	\$128.00	\$128.00	\$128.00
Tandem Truck & Pig Trailer	** c	\$192.00	\$192.00	\$192.00
Tractor & Broom/Slasher/Cutter	** c	\$118.00	\$118.00	\$118.00
4 Tonne Truck	** c	\$86.00	\$86.00	\$86.00
Chipper - Two men	** c	\$160.00	\$160.00	\$160.00
Vibrating Roller	** c	\$144.00	\$144.00	\$144.00
Multi Wheel Roller	** c	\$144.00	\$144.00	\$144.00
Semi Trailer	** c	\$155.00	\$155.00	\$155.00
Fogger	** c	\$60.00	\$60.00	\$60.00
Kanga Mini Skid-Steer Loader	** c	\$72.00	\$72.00	\$72.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	** c	\$19.00	\$19.00	\$19.00
Supply of Concrete Pipes	** c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Additional Labour Hours - Standard (As per staff charge-out fee - page 70)	** c	\$62.00	\$62.00	\$43.00
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)				
Fee to administer private and State Government contract work (% of value of works)		10%	10%	10%
NOTE: Plant Availability Is Subject to the Council's Road Program				