



ANNUAL BUDGET

2017.18

2017/2018 Budget

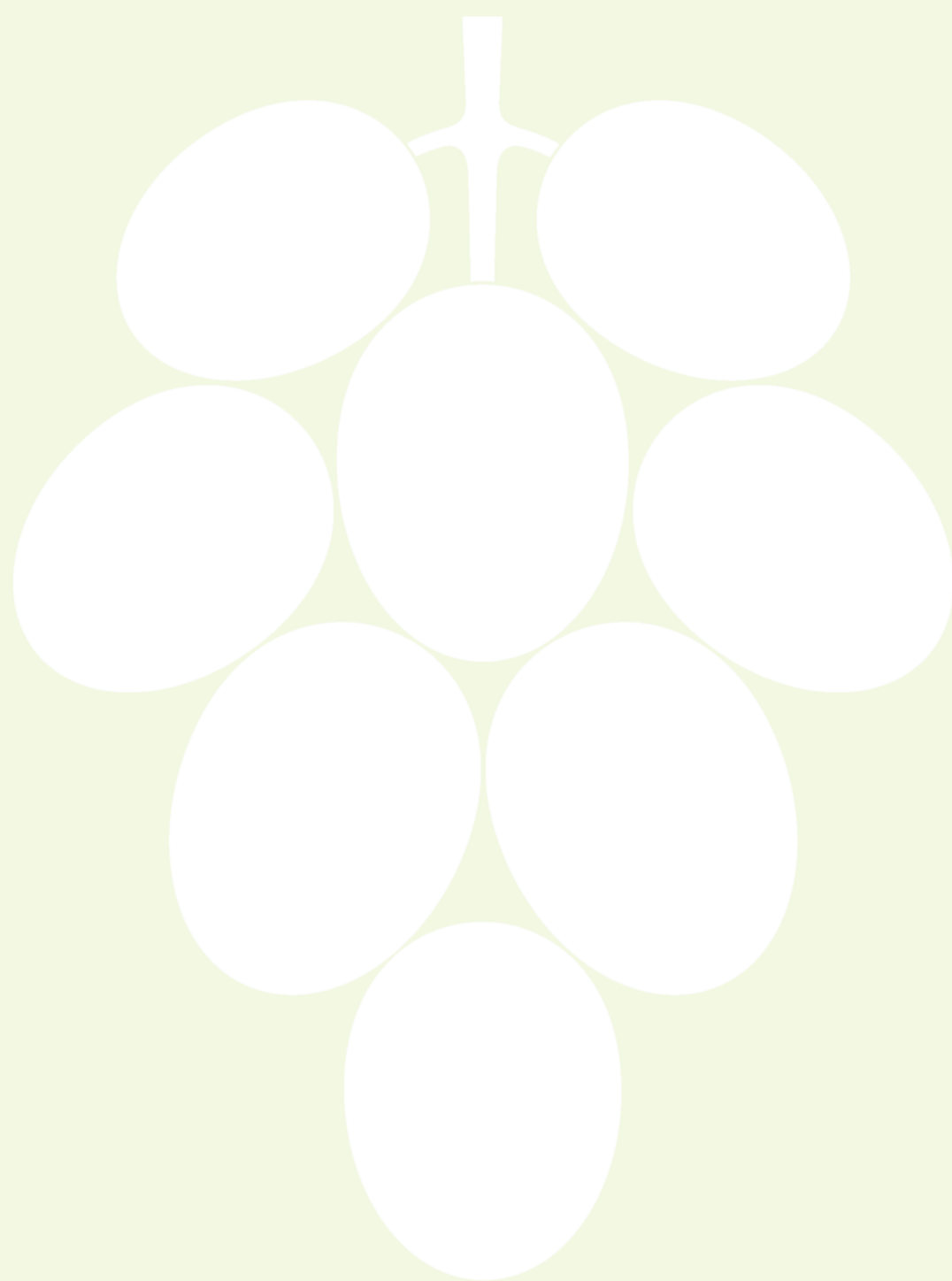
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INTRODUCTION

2017.18

2017/2018 Budget

INTRODUCTION

The 2017/2018 annual budget for the Shire of Plantagenet is presented for information. The draft budget totals \$19.7 million representing operating expenditure of \$14.7 million and capital expenditure of \$5.0 million.

Income

In line with the Shire's Budget Preparation Policy, the Council has reviewed all fees and charges levied for services with the aim of increasing the overall level of fees and charges by the Local Government Cost Index averaged over a three year period.

The level of rate increase is reviewed annually with the following factors being considered:

- Funds required to establish and maintain assets and services at levels sought by the community in line with the Strategic Community Plan and Corporate Business Plan;
- Levels of relevant cost indices;
- Prevailing economic conditions;
- Comparison with other local governments in the region.

The budget provides for:

- 4% increase in rate revenue.
- Rubbish collection charge to increase from \$195.00 to \$200.00.
- Minimum rate to increase from \$860.00 to \$890.00.

Expenditure

The budget deliberations this year have once again been a balance between the cost of providing new facilities, maintaining operating service levels and allocating sufficient moneys to the Council's reserve funds.

Major items include the continued refurbishment of Frost Park Pavilion, Stage 2 of the Kendenup Agricultural Grounds Development (funded by grants and contributions) and the completion of the refurbishment of the Mount Barker District Hall (subject to grant funding being received).

Plant purchases include the replacement of the CAT 928H Loader, CAT 924 Front End Loader, Kanga 524 Digger, Isuzu GIGA Truck and Kenworth DAF FATCF85 Tip Truck. The Council has a committee critically reviewing all plant expenditures, which is reviewing some different options than those predicted in the Shire's plant replacement program.

Long Term Financial Plan

Capital works proposals which have not been recommended for funding this year have been included in an amended ten year Long Term Financial Plan (LTFP) for the Shire. The Shire of Plantagenet's LTFP details what the Council proposes to do over the next ten years as a means of ensuring the Shire's financial sustainability. The LTFP currently covers the period 2013-14 to 2022-23, but this is amended each year alongside the annual budget.

2017/2018 Budget

The Shire's aim in developing the LTFP is to achieve the following objectives:

- Maintain the existing range of services, however critically review the current level of service and ensure it aligns with the objectives of the Strategic Community Plan;
- Aim to develop capacity to react to demand for new services as a result of community growth or changing demographics;
- Ensure that the Council remains financially sustainable in the long-term, and delivering capacity to respond to unexpected opportunities or unpredictable events such as natural disasters;
- Achieve operating statement surpluses with the exclusion of all non-operational items such as granted assets and capital income (underlying surplus);
- Maintain debt levels below prudential guidelines;
- Strategically pursue State and Federal government grant funding opportunities where aligned with the Strategic Community Plan and Corporate Business Plan;
- Plan rate increases to provide for service delivery that meets reasonable community needs;
- Ensure that critical infrastructure asset renewal is funded at the optimum time over the timeframe of the LTFP.

2017/2018 Budget

KEY FEATURES

Expenses

Financial Assistance Grants to community groups and organisations	\$103,618
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Administration

Upgrades to Council Houses in Martin Street	\$10,000
Administration Building - Replace A1 Plotter	\$ 9,000
Cycleway Study – Phase 2	\$10,000
Visitor Signage Strategy	\$ 5,000

Fire Prevention

Fire Shed – Denbarker (Septics and Electrical Connection)	\$18,500
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Waste Disposal Sites

Porongurup Transfer Station - Security Exclusion Fence	\$25,000
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Community Amenities

Mount Barker Cemetery - Refurbish Gazebo	\$ 5,000
Mount Barker Cemetery – Drainage Improvements	\$10,000
Kendenup Cemetery - Construct Internal Road	\$ 5,000
Rocky Gully Highway Toilets - Leach Drains & Tanks	\$ 8,000

Halls and Buildings

Plantagenet District Hall Upgrade – Completion (Council funding)	\$40,000
Mitchell House – Repairs to Wiring	\$15,000
Kendenup Ag Grounds (Stage 2) – Funded by grants and contributions	\$169,534
Visitor Centre - Airconditioning	\$10,000

Parks and Recreation Grounds

Frost Park - Building Upgrade Stage 2	\$70,000
Sounness Park – Equipment Shed	\$20,000
Wilson Park - Nature Playground – Irrigation	\$ 5,500
Sounness Park Changerooms - Wall Protection	\$ 5,000
Mount Barker Skate Park - Youth Precinct	\$ 5,000

2017/2018 Budget – Key Features

Saleyards (Funded by Saleyards Reserve)

Bitumen Repairs	\$25,000
Outloading Ramp Bugle Modification	\$17,000
Long Wand and Data Logger	\$ 7,000
Install Airconditioner in Office	\$11,000
Light Tower Globe Replacement (Receivals)	\$25,000
Replace Guttering – Weighbridge Roof	\$ 6,000

Economic Services

Standpipe Controller Upgrades	\$20,000
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Road program totalling \$2.4 million, including:

Council Funded

➤ Shire Wide Drainage Construction	\$120,000
➤ Mount Barker Footpath Construction	\$ 70,000
➤ Roadworks - Minor Renewal Projects	\$250,000
➤ Skinner Road - SLK 0.00 to 1.63	\$ 47,000
➤ McDonald Avenue - SLK 0.00 to 1.63	\$160,000
➤ Beattie Road - SLK 0.00 to 3.50	\$130,000
➤ Bangalup Road - SLK 0.00 to 5.01	\$298,500
➤ Bridges Road - SLK 0.00 to 0.36	\$ 12,000
➤ Fourth Avenue - SLK 0.00 to 0.61	\$ 55,500
➤ Oatlands Road - SLK 0.35 to 0.55	\$ 56,000

Roads to Recovery (Fully Federal Funded)

➤ Quangellup Road - SLK 4.75 to 8.24 ‘	\$176,000
➤ Crockerup Road - SLK 0.00 to 4.45	\$ 73,000
➤ Riches Road - SLK 0.00 to 1.61	\$ 25,000
➤ First Avenue - SLK 0.00 to 1.16	\$123,000

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

Martagallup Road - SLK 0.00 to 5.00	\$165,000
Carbarup Road - SLK 3.00 to 6.00	\$225,000

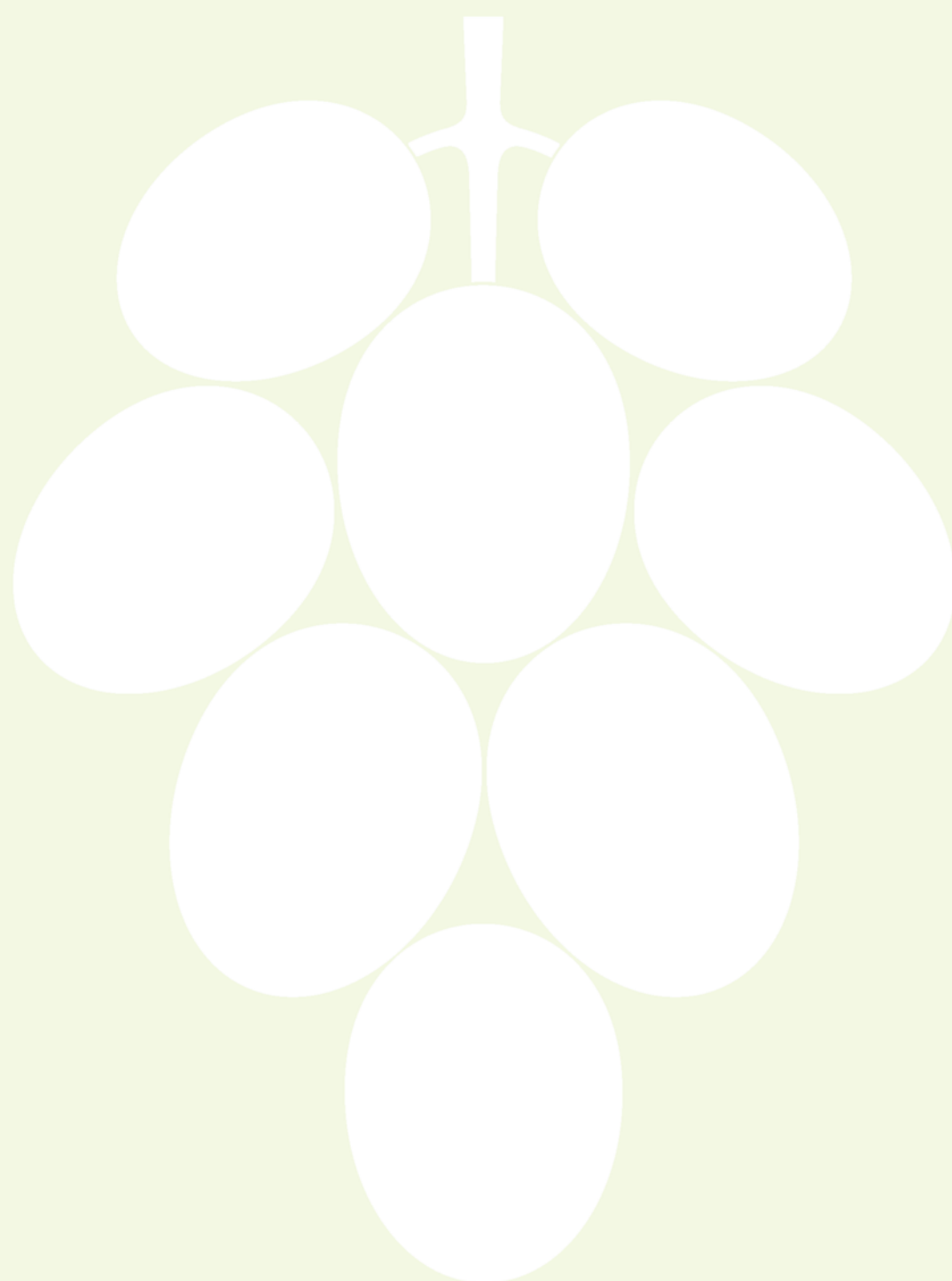
Commodity Routes Funded (2/3 State & 1/3 Shire)

Waterman Road - SLK 3.30 to 9.38	\$136,432
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2017/2018 Draft Budget – Key Features

State Blackspot (2/3 State & 1/3 Shire)

Woogenellup Road Floodway	\$116,540
Woogenellup Road / Chester Pass Road - Intersection	\$142,300



FINANCIAL REPORTS

2017.18

STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE

Adopted Budget 2017/2018

	Note	Budget 30 June 2017	Actual (est.) 30 June 2017	Budget 30 June 2018
Revenue				
Rates	8	\$ 6,411,620	\$ 6,477,145	\$ 6,736,230
Operating Grants, Subsidies and Contributions		\$ 3,880,693	\$ 3,678,354	\$ 1,643,291
Fees and Charges	11	\$ 1,764,433	\$ 2,123,119	\$ 1,883,405
Interest Earnings	2(a)	\$ 160,000	\$ 120,402	\$ 132,000
Other Revenue	2(a)	\$ 38,700	\$ 63,997	\$ 54,200
		\$ 12,255,446	\$ 12,463,017	\$ 10,449,126
Expenses				
Employee Costs (Excl Capital Works)		\$ (4,905,325)	\$ (4,849,855)	\$ (4,834,727)
Materials and Contracts		\$ (3,143,822)	\$ (3,158,424)	\$ (2,713,331)
Utility Charges		\$ (352,430)	\$ (294,094)	\$ (297,329)
Depreciation on Non-Current Assets	2(a)	\$ (6,540,200)	\$ (5,919,277)	\$ (6,028,177)
Interest Expenses	2(a)	\$ (161,267)	\$ (145,503)	\$ (143,182)
Insurance Expenses		\$ (306,857)	\$ (251,022)	\$ (253,533)
Other Expenditure		\$ (335,381)	\$ (293,489)	\$ (297,891)
		\$ (15,745,282)	\$ (14,911,664)	\$ (14,568,170)
Non-operating Grants, Subsidies and Contributions		\$ 2,444,897	2,584,403	1,622,621
Profit on Asset Disposals	6	\$ 93,763	24,999	\$ 41,889
Loss on Asset Disposals	6	\$ (40,919)	\$ (65,649)	\$ (189,734)
Loss on revaluation of non-current assets		\$ -	\$ -	\$ -
		\$ 2,497,741	\$ 2,543,753	\$ 1,474,776
NET RESULT		\$ (992,095)	\$ 95,106	\$ (2,644,268)
Other Comprehensive Income				
Changes on revaluation of non-current assets		\$ -	\$ -	\$ -
Total Other Comprehensive Income		\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME		\$ (992,095)	\$ 95,106	\$ (2,644,268)

Notes:

Fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit and loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM

Adopted Budget 2017/2018

	Budget 30 June 2017	Actual (est.) 30 June 2017	Budget 30 June 2018
Revenue (Refer notes 1, 2, 8, 9 & 11)			
Governance	\$ 93,897	\$ 171,212	\$ 68,020
General Purpose Funding	\$ 8,432,991	\$ 9,287,380	\$ 7,986,849
Law, Order and Public Safety	\$ 191,049	\$ 255,046	\$ 231,770
Health	\$ 139,375	\$ 103,305	\$ 79,400
Education and Welfare	\$ 59,510	\$ 56,105	\$ 55,804
Community Amenities	\$ 454,195	\$ 615,377	\$ 545,200
Recreation and Culture	\$ 347,743	\$ 352,836	\$ 320,524
Transport	\$ 1,463,276	\$ 282,299	\$ 26,000
Economic Services	\$ 978,650	\$ 1,023,940	\$ 1,045,800
Other Property and Services	\$ 94,760	\$ 315,517	\$ 89,760
	\$ 12,255,446	\$ 12,463,017	\$ 10,449,126
Expenses Excluding Finance Costs (Refer notes 1, 2 & 12)			
Governance	\$ (800,068)	\$ (793,138)	\$ (805,255)
General Purpose Funding	\$ (378,169)	\$ (345,803)	\$ (385,299)
Law, Order and Public Safety	\$ (1,079,067)	\$ (897,606)	\$ (966,046)
Health	\$ (363,991)	\$ (276,387)	\$ (276,123)
Education and Welfare	\$ (122,457)	\$ (110,011)	\$ (114,843)
Community Amenities	\$ (1,456,727)	\$ (1,571,520)	\$ (1,509,045)
Recreation and Culture	\$ (3,061,127)	\$ (3,051,420)	\$ (3,206,359)
Transport	\$ (6,270,786)	\$ (5,589,263)	\$ (5,275,735)
Economic Services	\$ (1,963,664)	\$ (1,840,306)	\$ (1,946,616)
Other Property and Services	\$ (87,960)	\$ (302,101)	\$ 60,333
	\$ (15,584,015)	\$ (14,777,554)	\$ (14,424,988)
Finance Costs (Refer notes 2 & 7)			
Governance	\$ (103,467)	\$ (100,231)	\$ (94,388)
Education and Welfare	\$ (35,477)	\$ (30,486)	\$ (30,504)
Recreation and Culture	\$ (15,720)	\$ (3,393)	\$ (12,289)
Economic Services	\$ (6,602)	\$ -	\$ (6,001)
	\$ (161,267)	\$ (134,110)	\$ (143,182)
Non-Operating Grants, Subsidies and Contributions			
General Purpose Funding	\$ -	\$ -	\$ -
Law, Order and Public Safety	\$ 406,020	\$ 544,635	\$ 188,987
Health	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ -	\$ -
Recreation and Culture	\$ 348,907	\$ 453,031	\$ 388,887
Transport	\$ 1,689,970	\$ 1,586,737	\$ 1,044,747
Economic Services	\$ -	\$ -	\$ -
Other Property and Services	\$ -	\$ -	\$ -
	\$ 2,444,897	\$ 2,584,403	\$ 1,622,621

STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM

Adopted Budget 2017/2018

	Budget 30 June 2017	Actual (est.) 30 June 2017	Budget 30 June 2018
Profit/(Loss) on Disposal of Assets (Refer note 4)			
Governance	\$ (6,835)	\$ (466)	\$ -
Law, Order and Public Safety	\$ 1,096	\$ (4,789)	\$ -
Health	\$ -	\$ 897	\$ -
Education and Welfare	\$ -	\$ -	\$ -
Community Amenities	\$ 9,711	\$ 217	\$ (7,658)
Recreation and Culture	\$ -	\$ -	\$ -
Transport	\$ -	\$ -	\$ -
Economic Services	\$ (2,100)	\$ -	\$ 5,720
Other Property and Services	\$ 50,972	\$ (36,509)	\$ (145,907)
	\$ 52,844	\$ (40,650)	\$ (147,845)
Loss on Revaluation of Non Current Assets			
	\$ -	\$ -	\$ -
NET RESULT	\$ (992,095)	\$ 95,106	\$ (2,644,268)
Other Comprehensive Income			
Changes on revaluation of non-current assets	\$ -	\$ -	\$ -
Total Other Comprehensive Income	\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME	\$ (992,095)	\$ 95,106	\$ (2,644,268)

Fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit and loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated in all instances, any change upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

STATEMENT OF CASH FLOWS

Adopted Budget 2017/2018

	Note	Budget 30 June 2017	Actual (est.) 30 June 2017	Budget 30 June 2018
Cash Flows from Operating Activities				
Receipts				
Rates		\$ 6,411,620	\$ 6,477,145	\$ 6,736,230
Operating Grants, Subsidies and Contributions		\$ 3,880,693	\$ 3,678,354	\$ 1,643,291
Fees and Charges		\$ 1,764,433	\$ 2,208,278	\$ 1,883,405
Interest Earnings		\$ 160,000	\$ 120,402	\$ 132,000
Goods and Services Tax		\$ 566,448	\$ 572,112	\$ 583,554
Other Revenue		\$ 38,700	\$ 63,997	\$ 54,200
		\$ 12,821,894	\$ 13,120,288	\$ 11,032,681
Payments				
Employee Costs		\$ (4,755,325)	\$ (4,849,855)	\$ (4,834,727)
Materials and Contracts		\$ (2,780,462)	\$ (3,109,831)	\$ (2,713,331)
Utility Charges		\$ (352,430)	\$ (294,094)	\$ (297,329)
Insurance Expenses		\$ (306,857)	\$ (251,022)	\$ (253,533)
Interest Expenses		\$ (161,267)	\$ (145,503)	\$ (143,182)
Goods and Services Tax		\$ (566,448)	\$ (572,112)	\$ (583,554)
Other Expenditure		\$ (335,381)	\$ (293,489)	\$ (297,891)
		\$ (9,258,169)	\$ (9,515,907)	\$ (9,123,547)
Net cash provided by Operating Activities	3(b)	\$ 3,563,725	\$ 3,604,382	\$ 1,909,134
Cash Flows from Investing Activities				
Proceeds from Sale of Plant and Equipment	5	\$ 274,270	\$ 171,281	\$ 290,182
Non-Operating Grants, Subsidies and Contributions		\$ 2,444,897	\$ 2,584,403	\$ 1,622,621
Payments for Purchase of Property, Plant and Equipment	5	\$ (2,508,743)	\$ (2,369,976)	\$ (2,229,699)
Payments for Construction of Infrastructure	5	\$ (3,895,507)	\$ (3,239,263)	\$ (2,327,912)
Net Cash Used in Investing Activities		\$ (3,685,084)	\$ (2,853,555)	\$ (2,644,808)
Cash Flows from Financing Activities				
Repayment of Debentures	7	\$ (334,653)	\$ (334,653)	\$ (350,832)
Proceeds from Self Supporting Loans		\$ 138,441	\$ 138,441	\$ 144,442
Proceeds from New Debentures	7	\$ -	\$ -	\$ -
Net Cash Provided By (Used in) Financing Activities		\$ (196,212)	\$ (196,212)	\$ (206,389)
Net Increase/(Decrease) in Cash Held		\$ (317,571)	\$ 554,615	\$ (942,064)
Cash at Beginning of Year		\$ 2,315,556	\$ 2,315,556	\$ 2,870,171
Cash and Cash Equivalents at the End of the Year	3(a)	\$ 1,997,985	\$ 2,870,171	\$ 1,928,107

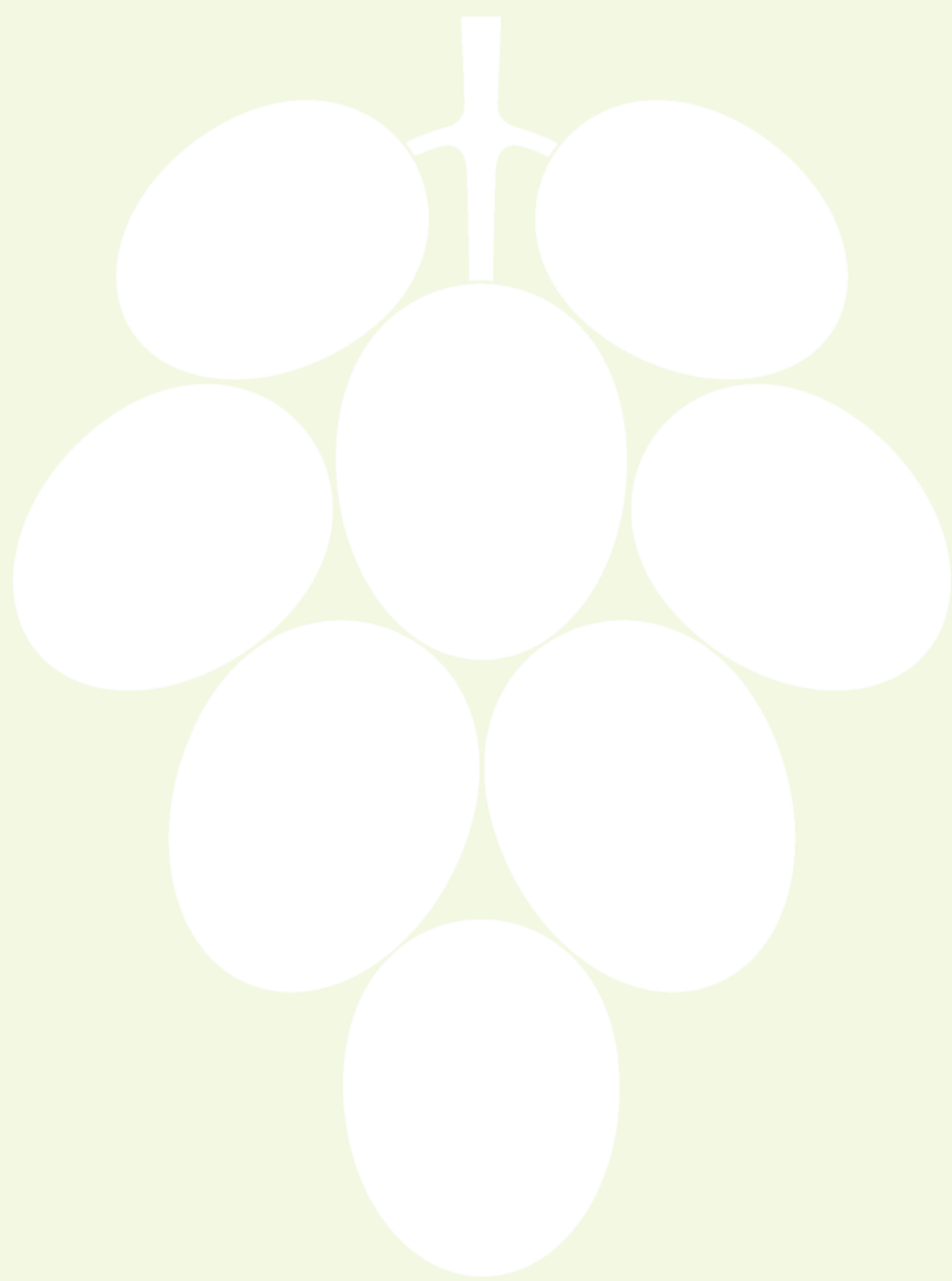
This statement is to be read in conjunction with the accompanying notes

RATE SETTING STATEMENT

Adopted Budget 2017/2018

	Note	Budget 30 June 2017	Actual (Est.) 30 June 2017	Budget 30 June 2018
Net Current Assets at Start of Financial Year - Surplus/Deficit	4	\$ 1,034,960	\$ 1,167,942	\$ 1,107,370
Revenues from Operating Activities (Excluding Rates and Non-Operating Grants, Subsidies and Contributions)	1,2			
Governance		\$ 93,897	\$ 171,212	\$ 68,020
General Purpose Funding (Excluding rates)		\$ 2,021,371	\$ 2,810,235	\$ 1,250,619
Law, Order and Public Safety		\$ 192,145	\$ 226,372	\$ 231,770
Health		\$ 139,375	\$ 103,305	\$ 79,400
Education and Welfare		\$ 59,510	\$ 56,105	\$ 55,804
Community Amenities		\$ 468,673	\$ 615,377	\$ 545,200
Recreation and Culture		\$ 347,743	\$ 352,836	\$ 320,524
Transport		\$ 1,463,276	\$ 282,299	\$ 26,000
Economic Services		\$ 978,650	\$ 1,023,940	\$ 1,051,520
Other Property and Services		\$ 172,949	\$ 279,008	\$ 125,929
		\$ 5,937,589	\$ 5,920,689	\$ 3,754,786
Expenditure from Operating Activities	1,2			
Governance		\$ (910,370)	\$ (893,835)	\$ (899,643)
General Purpose Funding		\$ (378,169)	\$ (345,803)	\$ (385,299)
Law, Order and Public Safety		\$ (1,079,067)	\$ (926,280)	\$ (966,046)
Health		\$ (363,991)	\$ (276,387)	\$ (276,123)
Education & Welfare		\$ (157,935)	\$ (140,497)	\$ (145,346)
Community Amenities		\$ (1,461,494)	\$ (1,571,520)	\$ (1,516,703)
Recreation and Culture		\$ (3,076,847)	\$ (3,054,813)	\$ (3,218,648)
Transport		\$ (6,270,786)	\$ (5,589,263)	\$ (5,275,735)
Economic Services		\$ (1,972,366)	\$ (1,834,586)	\$ (1,952,618)
Other Property Services		\$ (115,176)	\$ (338,610)	\$ (121,743)
		\$ (15,786,201)	\$ (14,971,593)	\$ (14,757,904)
Operating Activities Excluded from Budget				
(Profit) / Loss on Asset Disposals	6	\$ (52,844)	\$ 40,650	\$ 147,845
Loss on Revaluation of Non-current Assets		\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual		\$ 55,258	\$ 12,191	\$ 12,439
Non Cash Expenses - Long Service Leave Accrual		\$ 44,133	\$ 65,594	\$ 66,919
Depreciation on Assets	2a	\$ 6,540,200	\$ 5,919,277	\$ 6,028,177
Amount Attributable to Operating Activities		\$ (2,226,905)	\$ (1,845,251)	\$ (3,640,368)
Investing Activities				
Non-operating Grants, Subsidies and Contributions		\$ 2,444,897	\$ 2,584,403	\$ 1,622,621
Purchase Land and Buildings	5	\$ (1,073,825)	\$ (1,137,526)	\$ (1,195,467)
Purchase Infrastructure Assets - Roads	5	\$ (3,817,687)	\$ (3,316,312)	\$ (2,562,742)
Purchase Infrastructure Assets - Parks	5	\$ (276,580)	\$ (56,478)	\$ (58,568)
Purchase Plant and Equipment	5	\$ (1,356,375)	\$ (1,151,957)	\$ (1,104,409)
Purchase Furniture and Equipment	5	\$ (78,543)	\$ (80,493)	\$ (56,543)
Proceeds from Disposal of Assets	6	\$ 274,270	\$ 171,281	\$ 290,182
Amount Attributable to Investing Activities		\$ (3,883,844)	\$ (2,987,082)	\$ (3,064,926)
Financing Activities				
Proceeds from New Debentures	7	\$ -	\$ -	\$ -
Repayment of Debentures	7	\$ (334,653)	\$ (334,653)	\$ (350,832)
Self Supporting Loan Principal Revenue		\$ 138,441	\$ 138,441	\$ 144,442
Transfer to Reserves (Restricted Assets)	10	\$ (1,100,642)	\$ (1,032,535)	\$ (943,324)
Transfer from Reserves (Restricted Assets)	10	\$ 937,600	\$ 626,429	\$ 1,118,777
Transfer from Trust Funds		\$ 58,383	\$ 64,876	\$ -
Amount Attributable to Financing Activities		\$ (300,872)	\$ (537,442)	\$ (30,936)
Budget Deficiency before General Rates		\$ (6,411,620)	\$ (5,369,775)	\$ (6,736,230)
Estimated Amount to be Raised from General Rates	8	\$ (6,411,620)	\$ (6,477,145)	\$ (6,736,230)
Net Current Assets at End of Financial Year - Surplus/Deficit	4	\$ -	\$ 1,107,370	\$ -

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



CAPITAL ITEMS

CAPITAL ITEMS

2017.18

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018	Source of Funds
PROGRAM 3 - GENERAL PURPOSE FUNDING							
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398		\$ (974,710)	\$ (974,700)	\$ (888,323)	Municipal
Transfer Interest to Reserve Funds	DCEO	50301.0399		\$ (65,000)	\$ (56,745)	\$ (55,000)	Municipal
Total Transfers to Reserve Funds				\$ (1,039,710)	\$ (1,031,445)	\$ (943,323)	
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	R	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	\$ (10,000)	\$ (6,552)	\$ (12,000)	Municipal
Purchase Vehicle - CEO	MGR WORKS	50416.0006	R	\$ -	\$ -	\$ -	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	R	\$ (41,577)	\$ (41,954)	\$ -	
New Computer Software	DCEO	50412.0006	R	\$ -	\$ -	\$ -	
New Telephone System	DCEO	50413.0006	R	\$ -	\$ (8,295)	\$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	R	\$ (25,000)	\$ (31,082)	\$ (10,000)	Municipal
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	R	\$ (30,853)	\$ (14,675)	\$ (26,178)	Municipal
Admin Building - Repaint South Façade Walls / Timberwork	BLDG SRVR	50409.0252	R	\$ (6,800)	\$ -	\$ (6,800)	Municipal
Administration Building - Install Carpet Tiles	BLDG SRVR	51679.0252	R	\$ (9,000)	\$ -	\$ (9,000)	Municipal
Administration Building - Smoke Detection System	BLDG SRVR	51681.0252	U	\$ (7,500)	\$ (6,475)	\$ -	
Total Capital Expenditure				\$ (130,730)	\$ (109,033)	\$ (63,978)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486		\$ 28,689	\$ 41,771	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105		\$ 9,545	\$ 9,545	\$ -	
Total Capital Income				\$ 38,234	\$ 51,316	\$ -	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES				\$ (130,730)	\$ (109,033)	\$ (63,978)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME				\$ 38,234	\$ 51,316	\$ -	

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION - COUNCIL

Capital Expenditure

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018	Source of Funds
Purchase Vehicle - CESM	MGR WORKS	50520.0006	R	\$ (45,000)	\$ (41,157)	\$ -	\$8,000 Municipal, Remainder DFES Grant
Fire Shed - Denbarker Septics and Electrical Connection	MGR COMM SVCS	50529.0252	N	\$ (195,892)	\$ (3,197)	\$ (200,695)	
<i>Sub-total - Cash</i>				\$ (240,892)	\$ (44,354)	\$ (200,695)	
Fire Truck - New - Kendenup BFB (Non Cash)	CESM	50501.0006	R	\$ (325,000)	\$ (364,113)	\$ -	
Fire Truck - New - Kendenup BFB (Non Cash)	CESM	50513.0006	R	\$ -	\$ (180,522)	\$ -	
<i>Sub-total - Non Cash</i>				\$ (325,000)	\$ (544,635)	\$ -	
Total Capital Expenditure				\$ (565,892)	\$ (588,989)	\$ (200,695)	

Capital Income

Trade In Vehicle - CESM	MGR WORKS	40520.0105		\$ 18,000	\$ 17,591	\$ -	
<i>Sub-total - Cash</i>				\$ 18,000	\$ 17,591	\$ -	
Grant Income (Non Cash) - Kendenup BFB Fire Truck	CESM	10511.0441		\$ 325,000	\$ 364,113	\$ -	
Grant Income (Non Cash) - SES Vehicle	CESM	10511.0501		\$ -	\$ 180,522	\$ -	
Grant Income (Non Cash) - Denbarker BFB Shed	CESM	10511.0505		\$ 188,987	\$ -	\$ 188,987	
<i>Sub-total - Non Cash</i>				\$ 513,987	\$ 544,635	\$ 188,987	
Total Capital Income				\$ 531,987	\$ 562,226	\$ 188,987	

ANIMAL CONTROL

Capital Expenditure

Purchase Vehicle - Ranger	MGR WORKS	50511.0006	R	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ -	\$ -	\$ -	

Capital Income

Trade In Vehicle - Ranger	MGR WORKS	40511.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	

TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE

TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME

\$ (565,892) \$ (588,989) \$ (200,695)
\$ 531,987 \$ 562,226 \$ 188,987

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

PROGRAM 7 - HEALTH

HEALTH ADMIN. & INSPECTION

Capital Expenditure

Purchase of Vehicle - EHO

MGR WORKS	50721.0006	R	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-

Total Capital Expenditure

Capital Income

Trade In Vehicle - EHO

MGR WORKS	40721.0105		\$	25,000	\$	25,000	\$	-
			\$	25,000	\$	25,000	\$	-

Total Capital Income

PREVENTIVE SERVICES - OTHER

Capital Expenditure

Medical Centre (PC) - Building Renewal

BLDG SRVR	50550.0252	R	\$	(5,000)	\$	-	\$	(5,000)
			\$	(5,000)	\$	-	\$	(5,000)

Total Capital Expenditure

Capital Income

Transfers from Reserve Funds

DCEO	40724.0486		\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-

Total Capital Income

TOTAL HEALTH CAPITAL EXPENSES

TOTAL HEALTH CAPITAL INCOME

\$	(5,000)	\$	-	\$	(5,000)
\$	25,000	\$	25,000	\$	-

PROGRAM 8 - EDUCATION & WELFARE

AGED & DISABLED

Capital Income

Principal Repayments - Loan - Plantagenet Village Homes (SS)

ACCOUNTANT	40822.0328		\$	115,071	\$	115,071	\$	119,344
			\$	115,071	\$	115,071	\$	119,344

Total Capital Income

TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE

TOTAL EDUCATION AND WELFARE CAPITAL INCOME

\$	-	\$	-	\$	-
\$	115,071	\$	115,071	\$	119,344

Source of
Funds

Municipal

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

PROGRAM 10 - COMMUNITY AMENITIES

WASTE DISPOSAL SITES

Capital Expenditure

O'Neill Road Tip Site - e-Waste Solution	MGR WORKS	51610.0252	N	\$	(5,000)	\$	-	\$	(5,000)	Municipal
Rocky Gully Tip - Improve Ramp	MGR WORKS	51682.0252	U	\$	(7,000)	\$	-	\$	(7,000)	Municipal
Porongurup Transfer Station - Security Exclusion Fence	MGR WORKS	51683.0252	N	\$	(25,000)	\$	(27,200)	\$	(25,000)	Municipal
Total Capital Expenditure				\$	(37,000)	\$	(27,200)	\$	(37,000)	

Capital Income

Transfers from Reserve Funds	DCEO	41001.0486		\$	-	\$	-	\$	-	
Total Capital Income				\$	-	\$	-	\$	-	

TOWN PLANNING

Capital Expenditure

Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	R	\$	(46,652)	\$	(46,652)	\$	(51,500)	Plant Replacement Reserve
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	R	\$	(20,275)	\$	-	\$	(40,732)	Plant Replacement Reserve
Total Capital Expenditure				\$	(66,927)	\$	(46,652)	\$	(92,232)	

Capital Income

Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105		\$	28,182	\$	28,182	\$	30,000	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105		\$	19,270	\$	-	\$	12,000	
Total Capital Income				\$	47,452	\$	28,182	\$	42,000	

CEMETERIES

Capital Expenditure

Mount Barker Cemetery - Refurbish Gazebo	BLDG SRVR	51680.0252	R	\$	-	\$	-	\$	(5,000)	Municipal
Total Capital Expenditure				\$	-	\$	-	\$	(5,000)	

OTHER COMMUNITY AMENITIES

Capital Expenditure

CCTV Expansion	MGR DEV SVCS	51485.0006	R	\$	(8,543)	\$	-	\$	(18,543)	Municipal
Rocky Gully Highway Toilets - Leach Drains & Tanks	BLDG SRVR	51688.0252	R	\$	-	\$	-	\$	(8,000)	Municipal
Total Capital Expenditure				\$	(8,543)	\$	-	\$	(26,543)	

TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES

TOTAL COMMUNITY AMENITIES CAPITAL INCOME

\$	(112,470)	\$	(73,852)	\$	(160,775)
\$	47,452	\$	28,182	\$	42,000

PROGRAM 11 - RECREATION & CULTURE
PUBLIC HALLS & CIVIC CENTRES
Capital Expenditure

Halls (PC) - Building Renewal
Plantagenet District Hall Upgrade

Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
BLDG SRVR	51406.0252	R	\$ (5,000)	\$ (5,347)	\$ (20,000)
MGR COMM SVCS	50424.0252	U	\$ (458,339)	\$ (435,720)	\$ (202,619)

Municipal
GSDC \$140k, Plantagenet Players \$47k,
Municipal \$40k
Municipal

Narrikup Sporting Club - Replace Windows

BLDG SRVR	51685.0252	R	\$ (2,000)	\$ (41)	\$ (2,000)
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Total Capital Expenditure

\$ (465,339)	\$ (441,108)	\$ (224,619)
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Capital Income

Transfers from Reserve Funds
Grants and Contributions - District Hall Upgrade

DCEO	41017.0486	\$ -	\$ -	\$ -
MGR COMM SVCS	41018.0489	\$ 445,031	\$ 405,031	\$ 187,000

Total Capital Income

\$ 445,031	\$ 405,031	\$ 187,000
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MOUNT BARKER SWIMMING POOL
Capital Expenditure

Swimming Pool (PC) - Building Renewal
HWS Timers
Renew / Replace Shade Structures
Replace Chlorination Equipment
Swimming Pool Refurbishment

MGR COMM SVCS	51407.0252	R	\$ (2,500)	\$ -	\$ (2,500)
POOL MGR	51410.0252	R	\$ (1,000)	\$ -	\$ -
POOL MGR	50427.0252	R	\$ (2,998)	\$ -	\$ -
POOL MGR	51686.0252	R	\$ (7,000)	\$ (7,403)	\$ -
POOL MGR	51694.0252	R	\$ (70,250)	\$ (409)	\$ (95,000)

Municipal

Total Capital Expenditure

\$ (83,748)	\$ (7,812)	\$ (97,500)
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Swimming Pool Reserve

Capital Income

Transfers from Reserve Funds

DCEO	41020.0486	\$ 70,250	\$ -	\$ 95,000
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Total Capital Income

\$ 70,250	\$ -	\$ 95,000
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REC.CENTRE
Capital Expenditure

Gym Equipment

REC CTR MGR	51111.0006	R	\$ (10,000)	\$ (5,397)	\$ -
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Total Capital Expenditure

\$ (10,000)	\$ (5,397)	\$ -
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DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018	Source of Funds
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Sounness Park - Land Purchase (Demon Downs Payment)	DCEO	51475.0251	U	\$ (43,125)	\$ (43,125)	\$ (43,125)	Municipal
Sounness Park - Playground Equipment	MGR WORKS	51609.0251	U	\$ (1,969)	\$ (3,042)	\$ -	
Stage 2 War Memorial and We Remember Them Walk	MGR WORKS	51511.0251	U	\$ (28,800)	\$ -	\$ (28,800)	Lotterywest
Frost Park - Construct Dams	MGR WORKS	51567.0251	N	\$ (87,460)	\$ (43,009)	\$ -	
Pump Shed - Government Dam	MGR WORKS	50428.0251	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	N	\$ (5,000)	\$ (2,732)	\$ (7,768)	Municipal
Kendenup Agricultural Grounds - Development (Stage 2)	MGR DEV SVCS	51649.0251	R	\$ (45,150)	\$ (45,150)	\$ (169,534)	KCRC \$82,500, GSDC \$87,034
Sounness Park - Floor Cleaner	BLDG SRVR	51651.0006	N	\$ (3,800)	\$ (3,150)	\$ -	
Frost Park - Building Upgrade Stage 1 & 2	BLDG SRVR	51691.0251	R	\$ (80,000)	\$ (56,374)	\$ (93,626)	Municipal
Kendenup Playgroup - Retaining Wall	BLDG SRVR	51692.0251	U	\$ (5,000)	\$ (4,545)	\$ -	
Mount Barker Tennis Courts - Hit Up Wall	MGR WORKS	51693.0251	N	\$ (12,000)	\$ -	\$ (12,000)	Municipal
Sounness Park Changerooms - Wall Tiles	BLDG SRVR	51689.0251	U	\$ -	\$ -	\$ (5,000)	Municipal
Sounness Park - Equipment Shed	MGR WORKS	51690.0251	N	\$ -	\$ -	\$ (20,000)	Municipal
Mount Barker Skate Park - Youth Precinct	MGR COMM SVCS	51700.0251	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (317,304)	\$ (201,127)	\$ (389,853)	
Capital Income							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	41121.0388		\$ 23,370	\$ 23,370	\$ 25,098	
Transfers from Reserve Funds	DCEO	41127.0486		\$ 80,000	\$ 101,524	\$ -	
Transfers from Trust Funds	DCEO	41122.0243		\$ 50,000	\$ 50,000	\$ -	
Grants - War Memorial and We Remember Them Walk	MGR COMM SVCS	41120.0489		\$ 32,353	\$ -	\$ 32,353	
Grants - Storm Water Harvesting - Frost Park	MGR COMM SVCS	41120.0203		\$ 20,881	\$ -	\$ -	
Grants & Contributions - Kendenup Agricultural Grounds	MGR DEV SVCS	41120.0450		\$ 48,000	\$ 48,000	\$ 169,534	
Total Capital Income				\$ 254,604	\$ 222,894	\$ 226,985	
LIBRARY SERVICES							
Capital Expenditure							
Library - Building Renewal (PC)	BLDG SRVR	50406.0252	R	\$ (5,000)	\$ (562)	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ (562)	\$ (5,000)	
OTHER RECREATION & CULTURE (Community Resource Centre, Mitchell House, Police Station Museum)							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	R	\$ (10,000)	\$ (271)	\$ (10,000)	Municipal
Community Resource Centre - New Eaves to Rear of Building	BLDG SRVR	50433.0252	R	\$ (4,500)	\$ -	\$ (4,500)	Municipal
Community Resource Centre - Automatic Sliding Doors	BLDG SRVR	51701.0252	R	\$ -	\$ -	\$ (12,000)	Municipal
Mitchell House - Electrical Repairs	BLDG SRVR	51702.0252	R	\$ -	\$ -	\$ (15,000)	Municipal
Total Capital Expenditure				\$ (14,500)	\$ (271)	\$ (41,500)	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES				\$ (895,891)	\$ (656,277)	\$ (758,472)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME				\$ 769,885	\$ 627,925	\$ 508,985	

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

PROGRAM 12 - TRANSPORT

ROAD CONSTRUCTION

Capital Expenditure

Regional Road Group

Carbarup Road - SLK 0.00 to 3.00
Porongurup Road - SLK 8.20 to 17.21
Martagallup Road - SLK 0.00 to 5.00
Carbarup Road - SLK 3.00 to 6.00

Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
MGR WORKS	51652.0250	R	\$ (333,000)	\$ (291,126)	\$ -
MGR WORKS	51653.0250	R	\$ (227,690)	\$ (227,690)	\$ -
MGR WORKS	51703.0250	R	\$ -	\$ -	\$ (165,000)
MGR WORKS	51704.0250	R	\$ -	\$ -	\$ (225,000)
			\$ (560,690)	\$ (518,816)	\$ (390,000)

RRG, Municipal
RRG, Municipal

Blackspot (Federal)

O'Neill Rd - Albany Hwy - Slip Lane
Lake Matilda Rd - Red Gum Pass Road - Intersection
Jutland / Fisher Road Intersection - Intersection

MGR WORKS	51612.0250	R	\$ (44,220)	\$ (45,818)	\$ -
MGR WORKS	51654.0250	R	\$ (91,420)	\$ (43,347)	\$ (48,073)
MGR WORKS	51655.0250	R	\$ (68,421)	\$ (48,854)	\$ (19,567)
			\$ (204,061)	\$ (138,019)	\$ (67,640)

Federal Blackspot, Municipal
Federal Blackspot, Municipal

Blackspot (State)

Deane Street / Oatlands Road - Intersection
Woogenellup Road Floodway
Woogenellup Road / Chester Pass Road - Intersection

MGR WORKS	51656.0250	R	\$ (124,127)	\$ (146,941)	\$ -
MGR WORKS	51705.0250	R	\$ -	\$ -	\$ (116,540)
MGR WORKS	51706.0250	R	\$ -	\$ -	\$ (142,300)
			\$ (124,127)	\$ (146,941)	\$ (258,840)

State Blackspot, Municipal
State Blackspot, Municipal

Commodity Route Funding

Takalarup Road - SLK 8.84 to 14.55
Waterman Road - SLK 3.30 to 9.38

MGR WORKS	51657.0250	R	\$ (202,500)	\$ (201,494)	\$ -
MGR WORKS	51707.0250	R	\$ -	\$ -	\$ (136,432)
			\$ (202,500)	\$ (201,494)	\$ (136,432)

CRF, Municipal

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018	Source of Funds
Roads to Recovery							
Moorilup Road	MGR WORKS	51620.0250	R	\$ (32,623)	\$ (32,967)	\$ -	
The Springs Road - SLK 8.00 to 16.23	MGR WORKS	51623.0250	R	\$ (66,614)	\$ (64,514)	\$ -	
O'Neill Rd - Albany Hwy - Slip Lane	MGR WORKS	51650.0250	R	\$ (80,618)	\$ (80,833)	\$ -	
Ingoldby Street - SLK 0.96 to 1.35	MGR WORKS	51658.0250	R	\$ (21,300)	\$ -	\$ -	
Martin Street - SLK 0.00 to 0.28	MGR WORKS	51659.0250	R	\$ (14,600)	\$ (471)	\$ -	
Chauvel Road - SLK 2.50 to 5.30	MGR WORKS	51660.0250	R	\$ (126,005)	\$ (127,101)	\$ -	
Rogers Road - SLK 0.00 to 2.99	MGR WORKS	51661.0250	R	\$ (37,500)	\$ (58,154)	\$ -	
Barrow Road - SLK 11.00 to 14.91	MGR WORKS	51662.0250	R	\$ (38,546)	\$ (47,298)	\$ -	
Surrey Downs Road - SLK 0.00 to 4.63	MGR WORKS	51663.0250	R	\$ (30,000)	\$ (40,762)	\$ -	
Hay River Road - SLK 5.00 to 8.48	MGR WORKS	51664.0250	R	\$ (60,000)	\$ (61,078)	\$ -	
Hassell Street (South End) - SLK 2.00 to 2.24	MGR WORKS	51665.0250	R	\$ (47,350)	\$ (80,358)	\$ -	
Wandoo Road - SLK 0.00 to 2.43	MGR WORKS	51666.0250	R	\$ (40,000)	\$ (36,488)	\$ -	
Sixpenny Road - SLK 0.00 to 2.09	MGR WORKS	51667.0250	R	\$ (65,200)	\$ (62,451)	\$ -	
Mondurup Street - SLK 0.00 to 0.91	MGR WORKS	51668.0250	R	\$ (166,533)	\$ (168,289)	\$ -	
Moorilup Road - SLK 0.00 to 3.38	MGR WORKS	51669.0250	R	\$ (128,300)	\$ (151,142)	\$ -	
Seventh Avenue - SLK 0.00 to 0.71	MGR WORKS	51670.0250	R	\$ (140,032)	\$ (112,467)	\$ -	
Quangellup Road - SLK 4.75 to 8.24	MGR WORKS	51708.0250	R	\$ -	\$ -	\$ (176,000)	RTR
Crockerup Road - SLK 0.00 to 4.45	MGR WORKS	51709.0250	R	\$ -	\$ -	\$ (73,000)	RTR
Riches Road - SLK 0.00 to 1.61	MGR WORKS	51710.0250	R	\$ -	\$ -	\$ (25,000)	RTR
First Avenue - SLK 0.00 to 1.16	MGR WORKS	51711.0250	R	\$ -	\$ -	\$ (123,000)	RTR
				\$ (1,095,221)	\$ (1,124,373)	\$ (397,000)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018	Source of Funds
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	R	\$ (21,500)	\$ (22,617)	\$ (30,000)	Municipal
Shire Wide Drainage Construction	MGR WORKS	51202.0250	R	\$ (80,000)	\$ (33,800)	\$ (120,000)	Municipal
Mount Barker Footpath Construction	MGR WORKS	51203.0250	R	\$ (70,000)	\$ (68,997)	\$ (70,000)	Municipal
Footpath - Beverley Road, Kendenup	MGR WORKS	51624.0250	N	\$ (21,111)	\$ (21,110)	\$ -	
Roadworks - Minor Renewal	MGR WORKS	51276.0250	R	\$ (250,000)	\$ (156,471)	\$ (250,000)	Municipal
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	R	\$ (55,405)	\$ (33,931)	\$ (21,474)	Municipal
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	R	\$ (91,322)	\$ (58,650)	\$ (32,672)	Municipal
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51632.0250	R	\$ (6,394)	\$ (527)	\$ (5,867)	Municipal
The Springs Road - SLK 0.00 to 8.00	MGR WORKS	51635.0250	R	\$ (147,579)	\$ (147,488)	\$ -	
Seymour Road - SLK 3.75 to 8.75	MGR WORKS	51637.0250	R	\$ (11,215)	\$ (10,421)	\$ -	
Lowood Road / Memorial Avenue - Roundabout Repairs	MGR WORKS	51671.0250	R	\$ (17,000)	\$ (2,179)	\$ (14,821)	Municipal
Menston Street - SLK 0.00 to 1.03	MGR WORKS	51672.0250	R	\$ (150,000)	\$ (82,572)	\$ (67,428)	Municipal
Settlement Road East - SLK 0.00 to 6.89	MGR WORKS	51673.0250	R	\$ (130,000)	\$ (128,383)	\$ -	
Halsey Road - SLK 0.00 to 5.39	MGR WORKS	51674.0250	R	\$ (110,000)	\$ (111,661)	\$ -	
Blue Lake Road - SLK 2.5 to 11.49	MGR WORKS	51675.0250	R	\$ (107,000)	\$ (102,773)	\$ -	
Craddock Road - SLK 0.00 to 6.99	MGR WORKS	51676.0250	R	\$ (140,000)	\$ (139,803)	\$ -	
O'Neill Road - SLK 0.00 to 2.66	MGR WORKS	51677.0250	R	\$ (66,200)	\$ (65,286)	\$ -	
Albany Highway - Roundabout Approaches	MGR WORKS	51678.0250	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Moorilup Road - Rebuild Floodway	MGR WORKS	51699.0250	R	\$ (73,000)	\$ -	\$ (73,000)	Municipal
Skinner Road - SLK 0.00 to 1.63	MGR WORKS	51712.0250	R	\$ -	\$ -	\$ (47,000)	Municipal
McDonald Avenue - SLK 0.00 to 1.63	MGR WORKS	51713.0250	R	\$ -	\$ -	\$ (160,000)	Municipal
Beattie Road - SLK 0.00 to 3.50	MGR WORKS	51714.0250	R	\$ -	\$ -	\$ (130,000)	Municipal
Bangalup Road - SLK 0.00 to 5.01	MGR WORKS	51715.0250	R	\$ -	\$ -	\$ (298,500)	Municipal
Bridges Road - SLK 0.00 to 0.36	MGR WORKS	51716.0250	R	\$ -	\$ -	\$ (12,000)	Municipal
Fourth Avenue - SLK 0.00 to 0.61	MGR WORKS	51717.0250	R	\$ -	\$ -	\$ (55,500)	Municipal
Oatlands Road - SLK 0.35 to 0.55	MGR WORKS	51718.0250	R	\$ -	\$ -	\$ (56,000)	Municipal
				\$ (1,552,726)	\$ (1,186,670)	\$ (1,449,262)	
Total Capital Expenditure				\$ (3,739,325)	\$ (3,316,312)	\$ (2,699,174)	
Capital Income							
Contributions to Roadworks	MGR WORKS	41205.0197		\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008		\$ 272,072	\$ 229,448	\$ 229,922	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204		\$ 915,366	\$ 848,496	\$ 463,870	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205		\$ 135,000	\$ 135,000	\$ 90,955	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207		\$ 373,793	\$ 373,793	\$ 260,000	
Transfers from Reserve Funds	MGR WORKS	41202.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ 1,696,231	\$ 1,586,737	\$ 1,044,747	
TOTAL TRANSPORT CAPITAL EXPENSES				\$ (3,739,325)	\$ (3,316,312)	\$ (2,699,174)	
TOTAL TRANSPORT CAPITAL INCOME				\$ 1,696,231	\$ 1,586,737	\$ 1,044,747	

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

PROGRAM 13 - ECONOMIC SERVICES

RURAL SERVICES

Capital Expenditure

Railway Station - Agricultural Building - Airconditioning and Hot Water System

BLDG SRVR

51317.0252

R

\$ (5,000) \$ -

\$ (5,000)

Municipal

Total Capital Expenditure

\$ (5,000) \$ -

\$ (5,000)

TOURISM & AREA PROMOTION

Capital Expenditure

Visitor Centre - Repaint Various Items

BLDG SRVR

51584.0252

R

\$ (4,000) \$ -

\$ -

Public Electronic Notice Board

DCEO

51639.0006

N

\$ (35,000) \$ (35,719)

\$ -

Tourism Bureau Building - Airconditioning

BLDG SRVR

51719.0252

U

\$ - \$ -

\$ (10,000)

Municipal

Total Capital Expenditure

\$ (39,000) \$ (35,719)

\$ (10,000)

BUILDING CONTROL

Capital Expenditure

Purchase Vehicle - Principal Bldg Surveyor

MGR WORKS

51311.0006

R

\$ - \$ -

\$ -

Purchase Vehicle - Building Maintenance Officer

MGR WORKS

51314.0006

R

\$ - \$ -

\$ -

Purchase Vehicle - Cleaner

MGR WORKS

51315.0006

R

\$ - \$ -

\$ -

Total Capital Expenditure

\$ - \$ -

\$ -

Capital Income

Trade In Vehicle - Principal Bldg Surveyor

MGR WORKS

41311.0105

\$ - \$ -

\$ -

Trade In Vehicle - Building Maintenance Officer

MGR WORKS

41314.0105

\$ - \$ -

\$ -

Trade In Vehicle - Cleaner

MGR WORKS

41315.0105

\$ - \$ -

\$ -

Transfers from Trust Funds

DCEO

41316.0243

\$ - \$ -

\$ -

Total Capital Income

\$ - \$ -

\$ -

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018	Source of Funds
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	R	\$ (32,000)	\$ -	\$ (32,960)	Saleyards Reserve
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	\$ (15,000)	\$ (14,175)	\$ (17,000)	Saleyards Reserve
Bitumen Repairs	SALEYARDS MGR	51585.0253	R	\$ (25,000)	\$ -	\$ (50,000)	Saleyards Reserve
Additional Water Source	SALEYARDS MGR	51587.0253	N	\$ (15,000)	\$ -	\$ (15,000)	Saleyards Reserve
Roof over Northern Dirt Pens	SALEYARDS MGR	51641.0253	N	\$ (402,950)	\$ (400,916)	\$ -	
New Generator	SALEYARDS MGR	51642.0006	N	\$ (25,000)	\$ (24,783)	\$ -	
New Irrigator	SALEYARDS MGR	51643.0006	R	\$ (10,000)	\$ -	\$ (10,000)	Saleyards Reserve
Office - Water Purification	SALEYARDS MGR	51695.0253	R	\$ (3,000)	\$ (2,725)	\$ -	
Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253	R	\$ (5,000)	\$ (4,010)	\$ (990)	Saleyards Reserve
Chemical Dosing Equipment - Phosphorous Reduction	SALEYARDS MGR	51697.0253	N	\$ (6,000)	\$ (1,400)	\$ (4,600)	Saleyards Reserve
Airconditioning in Office Block	BLDG SRVR	51720.0253	U	\$ -	\$ -	\$ (11,000)	Saleyards Reserve
Light Tower Light Replacement (Receivals)	SALEYARDS MGR	51721.0253	R	\$ -	\$ -	\$ (25,000)	Saleyards Reserve
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	R	\$ -	\$ -	\$ (7,000)	Saleyards Reserve
Replace Guttering - Weighbridge Roof	SALEYARDS MGR	51723.0253	R	\$ -	\$ -	\$ (6,000)	Saleyards Reserve
Total Capital Expenditure				\$ (538,950)	\$ (448,009)	\$ (179,550)	
Capital Income							
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105		\$ 12,000	\$ -	\$ 12,000	
Transfers from Reserve Funds	SALEYARDS MGR	41326.0486		\$ 136,000	\$ 47,093	\$ 179,550	
Total Capital Income				\$ 148,000	\$ 47,093	\$ 191,550	
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Upgrades	DCEO	51340.0358	U	\$ -	\$ -	\$ (20,000)	Standpipe Reserve
Total Capital Expenditure				\$ -	\$ -	\$ (20,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41351.0486		\$ -	\$ -	\$ 20,000	
Total Capital Income				\$ -	\$ -	\$ 20,000	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES				\$ (582,950)	\$ (483,728)	\$ (214,550)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME				\$ 148,000	\$ 47,093	\$ 211,550	

DETAILED CAPITAL PROGRAMS

Adopted Budget 2017/2018

PROGRAM 14 - OTHER PROPERTY & SERVICES

PUBLIC WORKS OVERHEADS

Capital Expenditure

Depot - Building Renewal	MGR WORKS	51561.0254	R	\$	(20,000)	\$	(19,709)	\$	(15,000)	Municipal
Depot - Seal Driveway	MGR WORKS	51698.0254	R	\$	(18,000)	\$	(17,307)	\$	-	
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	N	\$	(2,300)	\$	-	\$	(2,300)	Municipal
Depot - Water Tank	MGR WORKS	51540.0254	N	\$	-	\$	-	\$	(15,000)	Municipal
Total Capital Expenditure				\$	(40,300)	\$	(37,016)	\$	(32,300)	

PLANT OPERATION COSTS

Capital Expenditure

Heavy Plant Replacement Program	MGR WORKS	51411.0006	R	\$	(643,000)	\$	(354,488)	\$	(782,580)	Plant Replacement Reserve
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	R	\$	(184,076)	\$	(113,871)	\$	(196,637)	Plant Replacement Reserve
Accuweigh Scale (Loader)	MGR WORKS	51647.0006	N	\$	(5,000)	\$	(9,200)	\$	-	
Total Capital Expenditure				\$	(832,076)	\$	(477,559)	\$	(979,217)	

Capital Income

Trade In Heavy Plant	MGR WORKS	41411.0105		\$	115,000	\$	40,545	\$	177,000	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105		\$	48,100	\$	50,418	\$	49,182	
Transfers from Reserve Funds	DCEO	41413.0486		\$	663,600	\$	436,041	\$	824,227	
Total Capital Income				\$	826,700	\$	527,004	\$	1,050,409	

TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES

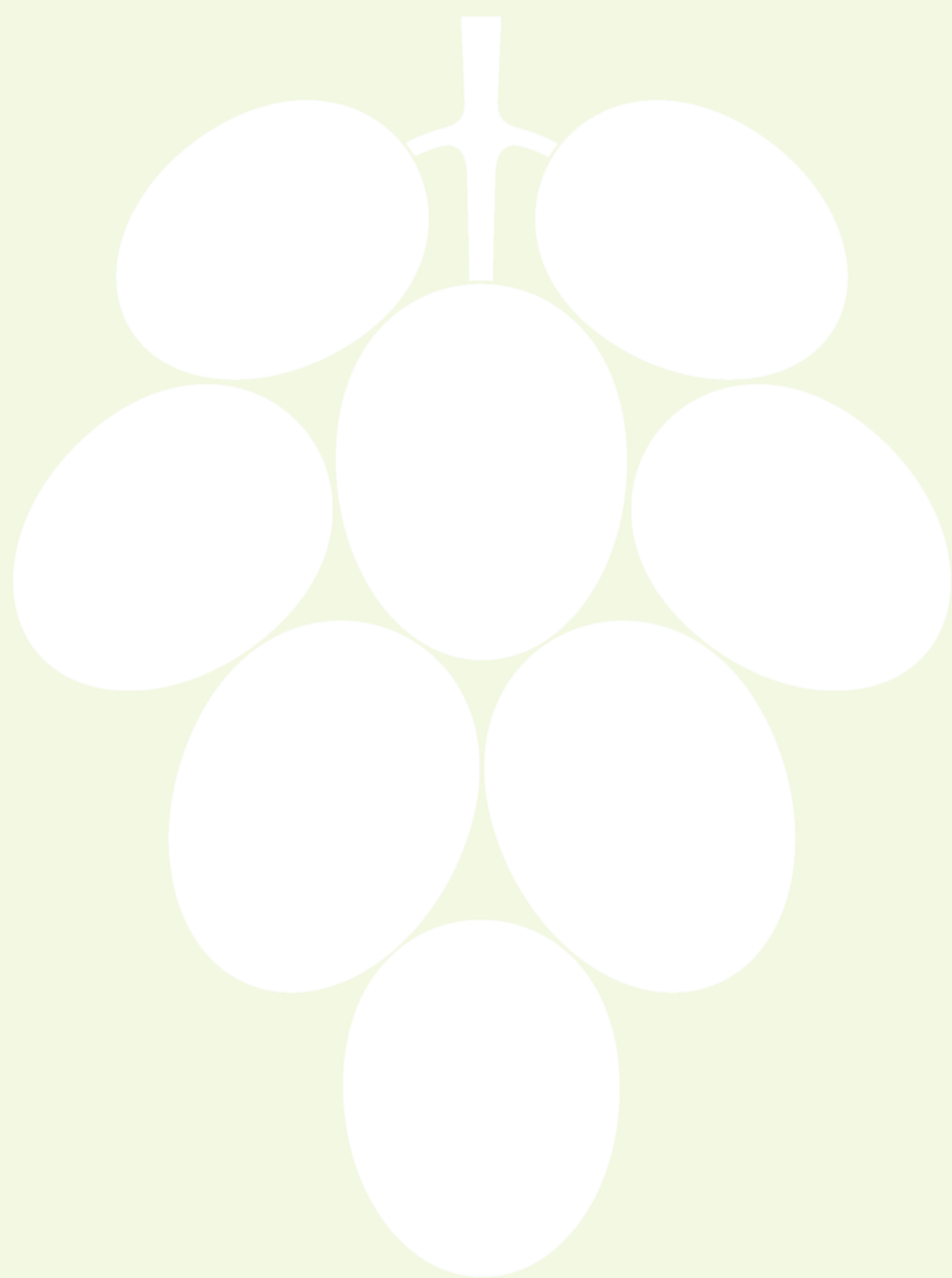
				\$	(872,376)	\$	(514,575)	\$	(1,011,517)	
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TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME				\$	826,700	\$	527,004	\$	1,050,409	
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TOTAL CAPITAL EXPENSES

				\$	(6,904,634)	\$	(5,742,767)	\$	(5,114,161)	
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TOTAL CAPITAL INCOME				\$	4,198,560	\$	3,570,554	\$	3,166,022	
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INFORMATION NOTES

INFORMATION NOTES

2017.18

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

AASB 101.117
AASB 1054.7
AASB 108.7

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

AASB 108.13

FM Reg 22(2)

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council 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 moneys held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to this budget document.

FM Reg 30 (2)

(b) 2016/2017 Actual Balances

Balances shown in this budget as 2016/2017 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

FM Reg 15(3)
AASB 101.51(e)

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

AASB 1004.27

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

AASB 1004.30

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Interpretation 1031

(e) Goods and Services Tax

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

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

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

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(g) 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.

AASB 107.46
AASB 107.6

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 – Net Current Assets.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 101.17(c)

(h) 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.

Collectibility 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.

AASB 102

(i) Inventories

AASB 102.9

General

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

AASB 102.36(a)

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

Land Held for Sale

AASB 102.9

Land purchased 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.

AASB 102.10

AASB 102.36(a)

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 the Council's intentions to release for sale.

AASB 116

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

AASB 116.15

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

AASB 116.73(a)

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

AASB 16.Aus39.1

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 116

(j) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

AASB 1051.8

Effective as at 1 July 2008, the Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

FM Reg 16(a)(i)

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

FM Reg 4 (2)

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

AASB 116.73(b) & (c)

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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
– bituminous seals	20 years
– asphalt surfaces	25 years
Gravel roads	
formation	Not depreciated
pavement	50 years
gravel sheet	12 years
Formed Roads	
formation	Not depreciated
pavement	50 years
Foot paths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

AASB 136.59

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.

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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 116.73(a)

(k) Fair Value of Assets and Liabilities

AASB 13.91

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

AASB 13.2, 11, 61, 67

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

AASB 13.16-21

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

AASB 13.27-33

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13.91

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

AASB 13.93(d)

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 116.73(a)

(k) Fair Value of Assets and Liabilities (Continued)

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

FM Reg 17A(4)

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures in accordance with the requirements of the Australian Accounting Standards have been made in the budget as necessary.

AASB 7.21

(l) Financial Instruments

Initial Recognition and Measurement

AASB 139.14

AASB 139.38

AASB 7.B5(c)

AASB 139.43

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

AASB 139.46

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

AASB 139.9

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

AASB 139.AG8

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

AASB 139.9

AASB 7.B5(a)

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

AASB 139.9

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

AASB 101.66 & 69

Loans and receivables are included in current assets where they are, expected to mature within 12 months after the end of the reporting period.

AASB 139.9

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

AASB 101.66

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

AASB 101.117

AASB 7.21

AASB 139.9

AASB 7.B5(b)

AASB 139.46 and 55

AASB 7.B5(e)

AASB 101.66

AASB 139.46, 47 and 56

AASB 7.B5(e)

AASB 139.58

AASB 139.55(b) and 67

AASB 7.85(f)

AASB 139.17 to 20

AASB 139.39, 41 and 42

AASB 7.21

AASB 136.9 and 12

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments

Classification and Subsequent Measurement (Continued)

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

AASB 101.117

AASB 101.17(c)

AASB 119

AASB 119.8

AASB 119.11

AASB 107.70

AASB 101.78

AASB 119.8

AASB 119.155

AASB 119.156

AASB 123

AASB 123.8

AASB 123.Aus8.1

AASB 137.14

AASB 137.36

AASB 117

AASB 117.8

AASB 117.20 & 25

AASB 117.33

Interpretation 115.4

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

(p) 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.

(q) Provisions

Provisions are recognised when the Council 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.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 11.4

(s) Interests in Joint Arrangements

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

AASB 11.16

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

AASB 11.15

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

AASB 101.66

AASB 101.69

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months.

Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on the Council's intentions to release for sale.

AASB 101.38

(u) Comparative Figures

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

AASB 101.117(b)

(v) Budget Comparative Figures

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

(a) Net Result

The Net Result includes:

i) Charging as Expenses

Auditor's Remuneration

Audit Services	\$ (23,000)	\$ (26,934)	\$ (26,000)
Other Services	\$ (7,000)	\$ (5,800)	\$ (7,000)

Depreciation by Program

Governance	\$	(182,300)	\$	(160,689)	\$	(162,296)
Law, Order and Public Safety	\$	(420,600)	\$	(304,222)	\$	(307,264)
Health	\$	(66,600)	\$	(61,319)	\$	(61,932)
Education and Welfare	\$	(32,000)	\$	(30,577)	\$	(31,383)
Community Amenities	\$	(72,800)	\$	(69,184)	\$	(69,876)
Recreation and Culture	\$	(1,104,300)	\$	(1,119,580)	\$	(1,138,651)
Transport	\$	(3,458,000)	\$	(3,234,099)	\$	(3,298,780)
Economic Services	\$	(581,000)	\$	(548,430)	\$	(553,914)
Other Property and Services	\$	(622,600)	\$	(391,177)	\$	(404,081)
	\$	(6,540,200)	\$	(5,919,277)	\$	(6,028,177)

Depreciation by Asset Class

Land and Buildings	\$ (1,344,400)	\$ (1,324,710)	\$ (1,340,713)
Plant and Equipment	\$ (967,100)	\$ (613,053)	\$ (628,176)
Furniture and Equipment	\$ (391,200)	\$ (339,203)	\$ (345,917)
Roads	\$ (3,220,000)	\$ (2,999,578)	\$ (3,059,569)
Footpaths	\$ (75,000)	\$ (73,378)	\$ (74,846)
Drainage	\$ (163,000)	\$ (161,143)	\$ (164,366)
Reserves	\$ (379,500)	\$ (408,212)	\$ (414,591)
	\$ (6,540,200)	\$ (5,919,277)	\$ (6,028,177)

Interest Expenses (Finance Costs)

Debentures (<i>refer note 7a</i>)	\$ (335,662)	\$ (145,503)	\$ (335,662)
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Rental Charges

Operating Leases	\$ (10,000)	\$ (8,784)	\$ (10,000)
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ii) Crediting as Revenues:

Interest Earnings

Investments			
- Reserve Funds	\$ 65,000	\$ 57,835	\$ 55,000
- Other Funds	\$ 30,000	\$ 10,393	\$ 12,000
Other Interest Revenue (refer note 9)	\$ 65,000	\$ 52,174	\$ 65,000
	\$ 160,000	\$ 120,402	\$ 132,000

iii) **Other Revenue**

Reimbursements and Recoveries	\$ 1,848,163	\$ 734,229	\$ 303,342
Other	\$ 37,700	\$ 47,943	\$ 53,200
	\$ 1,885,863	\$ 782,172	\$ 356,542

(b) Statement of Objective

The Shire of Plantagenet is dedicated to providing the services and facilities that meet the needs of the members of the Plantagenet community to enable them to enjoy a pleasant and healthy way of life. The Council's principal activities, as disclosed in:

Governance

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

Activities: 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

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and investments.

Law, Order and Public Safety

Objective: To provide services to help ensure a safer community.

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

Health

Objective: To provide an operational framework for environmental and community health.

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

Education and Welfare

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

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

Community Amenities

Objective: Provide services required by the community.

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

Recreation and Culture

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

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

Transport

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

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

Economic Services

Objective: To promote the Shire and improve its economic wellbeing.

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

Other Property and Services

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

Activities: Private works, public works and plant overhead allocations.

(a) 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	Budget 30 June 2017	Actual (est.) 30 June 2017	Budget 30 June 2018
Cash - Unrestricted		\$ 128,495	\$ 801,711	\$ 35,100
Cash - Restricted Reserves	6	\$ 1,869,491	\$ 2,068,460	\$ 1,893,007
Cash - Restricted Other	7a	\$ -	\$ -	\$ -
		<u>\$ 1,997,986</u>	<u>\$ 2,870,171</u>	<u>\$ 1,928,107</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Employee Entitlements Reserve	\$	100,216	\$	88,158	\$	115,237
Plant Replacement Reserve	\$	627,096	\$	749,800	\$	403,255
Drainage and Water Management Reserve	\$	81,629	\$	80,090	\$	81,510
Hockey Ground Carpet Replacement Reserve	\$	18,377	\$	18,356	\$	37,053
Waste Management Reserve	\$	150,403	\$	147,573	\$	150,189
Computer Software/Hardware Upgrade Reserve	\$	38,053	\$	20,985	\$	31,564
Mount Barker Regional Saleyards Capital Improvements Reserve	\$	97,852	\$	180,253	\$	124,301
Mount Barker Regional Saleyards Operating Loss Reserve	\$	177,430	\$	172,923	\$	256,257
Building Renewal Reserve (Formerly Shire Development and Building Improvements)	\$	61,794	\$	99,068	\$	100,824
Outstanding Land Resumptions Reserve	\$	36,547	\$	35,860	\$	36,495
Natural Disaster Reserve	\$	41,662	\$	41,008	\$	82,561
Plantagenet Medical Centre Reserve	\$	204,102	\$	201,775	\$	281,389
Spring Road Roadworks Reserve	\$	53,340	\$	52,307	\$	53,234
Mount Barker Memorial Swimming Pool Reserve	\$	96,549	\$	95,968	\$	35,330
Community Resource Centre Building Reserve	\$	7,361	\$	7,342	\$	14,831
Museum Complex Shingle Roof Reserve	\$	67,381	\$	67,305	\$	68,499
Standpipe Reserve	\$	9,699	\$	9,688	\$	66
Paths and Trails Reserve	\$	-	\$	-	\$	20,413
Unspent Grants	\$	-	\$	-	\$	-
	\$	<u>1,869,491</u>	\$	<u>2,068,460</u>	\$	<u>1,893,007</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	\$	(992,095)	\$	95,106	\$	(2,644,268)
Depreciation	\$	6,540,200	\$	5,919,277	\$	6,028,177
(Profit) / Loss on Sale of Assets	\$	(52,844)	\$	40,650	\$	147,845
(Increase)/Decrease in Receivables	\$	445,559	\$	1,118,411	\$	(291,896)
(Increase)/Decrease in Inventories	\$	(22,409)	\$	(66,326)	\$	13,674
Increase/(Decrease) in Payables	\$	86,379	\$	(786,278)	\$	203,018
Increase/(Decrease) in Employee Provisions	\$	3,831	\$	(132,054)	\$	75,205
Grants/Contributions for the Development of Assets	\$	(2,444,897)	\$	(2,584,403)	\$	(1,622,621)
Loss on Revaluation of Non-current Assets	\$	-	\$	-	\$	-
Net Cash from Operating Activities	\$	<u>3,563,725</u>	\$	<u>3,604,382</u>	\$	<u>1,909,134</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	\$	500,000	\$	500,000	\$	500,000
Bank Overdraft at Balance Date	\$	-	\$	-	\$	-
Credit Card limit	\$	20,000	\$	20,000	\$	20,000
Credit Card Balance at Balance Date	\$	-	\$	-	\$	-
Total Amount of Credit Unused	\$	<u>520,000</u>	\$	<u>520,000</u>	\$	<u>520,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	\$	2,705,463	\$	2,433,371	\$	2,355,833
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Note 4. NET CURRENT ASSETS

Adopted Budget 2017/2018

		Actual (est.) 30 June 2017	Budget 30 June 2018
(a) Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	3(a)	\$ 801,711	\$ 35,100
Cash - Restricted Reserves	3(a)	\$ 2,068,460	\$ 1,893,007
Receivables		\$ 458,754	\$ 750,650
Inventories		\$ 66,326	\$ 80,000
		\$ 3,395,251	\$ 2,758,757
LESS: CURRENT LIABILITIES			
Trade and Other Payables		\$ (219,421)	\$ (865,750)
Short Term Borrowings		\$ -	\$ -
Long Term Borrowings		\$ (312,561)	\$ (350,832)
Provisions		\$ (908,086)	\$ (832,881)
		\$ (1,440,068)	\$ (2,049,463)
Unadjusted Net Current Assets		\$ 1,955,183	\$ 709,294
Differences between the net current assets at the end of each financial year in the Rate Setting Statement and Net Current Assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Regulation 32 as movements for these items have been funded within the budget estimates. The differences are disclosed in adjustments below:			
Adjustments			
Less: Cash - Restricted Reserves	3(a)	\$ (2,068,460)	\$ (1,893,007)
Add: Current Portion of Debentures		\$ 312,561	\$ 350,832
Add: Current Liabilities not expected to be cleared at year end		\$ 908,086	\$ 832,881
Adjusted Net Current Assets - Surplus / (Deficit)		\$ 1,107,370	\$ -
(b) Restricted Funds - Unspent Grants			
		Actual B/Fwd 1 July 2017	Est Actual 30 June 2018
Unspent Grants			
N/A		\$ -	\$ -
Total Restricted Funds		\$ -	\$ -

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

Asset Class	Reporting Program										2017/18 Budget Total \$	2016/17 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<u>Property, Plant and Equipment</u>												
Land and Buildings	(53,978)		(200,695)	(5,000)		(42,000)	(699,904)		(161,590)	(32,300)	(1,195,467)	(1,137,526)
Plant and Equipment	0		0			(92,232)			(32,960)	(979,217)	(1,104,409)	(1,151,957)
Furniture and Equipment	(10,000)					(26,543)	0		(20,000)		(56,543)	(80,493)
	(63,978)	0	(200,695)	(5,000)	0	(160,775)	(699,904)	0	(214,550)	(1,011,517)	(2,356,419)	(2,369,976)
<u>Infrastructure</u>												
Roads								(2,562,742)			(2,562,742)	(3,295,202)
Footpaths								0				(21,110)
Drainage												0
Parks and ovals							(58,568)				(58,568)	(56,478)
Other												
	0	0	0	0	0	0	(58,568)	(2,562,742)	0	0	(2,621,310)	(3,372,790)
Total Acquisitions	(63,978)	0	(200,695)	(5,000)	0	(160,775)	(758,472)	(2,562,742)	(214,550)	(1,011,517)	(4,977,729)	(5,742,767)

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

- Plant Replacement Program
- Road Construction and Maintenance Program

Note 6. DISPOSALS OF ASSETS

Adopted Budget 2017/2018

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

<u>By Program</u>	Plant No.	Reg No.	Net Book Value 2017/2018 BUDGET	Sale Proceeds 2017/2018 BUDGET	Profit 2017/2018 BUDGET	Loss 2017/2018 BUDGET
Community Amenities						
Isuzu D-Max - Manager Development Services		PL12360	\$ 35,000	\$ 30,000	\$ -	\$ (5,000)
Subaru Forester - Planning Officer	1102	PL11830	\$ 14,658	\$ 12,000	\$ -	\$ (2,658)
Economic Services						
Mitsubishi Triton 4WD - Saleyards Manager	1103	PL16	\$ 6,280	\$ 12,000	\$ 5,720	\$ -
Public Works Overheads						
Mitsubishi Triton 4WD - Eng Officer (Technical)	1104	PL11847	\$ 16,903	\$ 16,364	\$ -	\$ (539)
Ford PX Ranger - Principal Works Supervisor	1114	PL11995	\$ 23,570	\$ 18,000	\$ -	\$ (5,570)
Mitsubishi Triton - Supervisor Parks & Gardens	1109	PL11993	\$ 7,889	\$ 11,818	\$ 3,929	\$ -
Plant Operating						
Mack Hook Lift Truck (T25)	2525	PL05	\$ 20,684	\$ 10,000	\$ -	\$ (10,684)
CAT 928H Loader (L11)	2016	PL004	\$ 139,660	\$ 60,000	\$ -	\$ (79,660)
CAT 924 Front End Loader	2012	PL005	\$ 30,637	\$ 60,000	\$ 29,363	\$ -
Kanga 524 Digger	7513	N/A	\$ 4,123	\$ 7,000	\$ 2,877	\$ -
Isuzu GIGA Truck	2536	PL06	\$ 72,688	\$ 25,000	\$ -	\$ (47,688)
DAF FATCF85 Tip Truck	2535	PL07	\$ 55,998	\$ 25,000	\$ -	\$ (30,998)
Toro Reelmaster 4000D Mower	3514	N/A	\$ 9,937	\$ 3,000	\$ -	\$ (6,937)
Slasher - Heavy Duty (Scrap)			\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 438,027	\$ 290,182	\$ 41,889	\$ (189,734)
			Net Book Value 2017/2018 BUDGET	Sale Proceeds 2017/2018 BUDGET	Profit 2017/2018 BUDGET	Loss 2017/2018 BUDGET
By Class						
Furniture and Fittings			\$ -	\$ -	\$ -	\$ -
Plant and Equipment			\$ 438,027	\$ 290,182	\$ 41,889	\$ (189,734)
Land and Buildings			\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 438,027	\$ 290,182	\$ 41,889	\$ (189,734)

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2017/2018 Budget	2016/2017 Actual	2017/2018 Budget	2016/2017 Actual	2017/2018 Budget	2016/2017 Actual
Governance										
New Administration Centre (90)	5.82%	23/06/2025	\$ 1,455,972		\$ 147,610	\$ 139,380	\$ 1,308,362	\$ 1,455,972	\$ 94,388	\$ 100,231
Economic Services										
Saleyards Roof (95)	2.70%	17/05/2026	\$ 227,908		\$ 22,693	\$ -	\$ 250,601	\$ -	\$ 6,001	\$ -
Recreation and Culture										
Sounness Park Recreation Development (94)	4.14%	14/03/2023	\$ 238,626		\$ 36,087	\$ 34,740	\$ 202,539	\$ 238,626	\$ 10,596	\$ 11,393
					\$ 206,389	\$ 174,120	\$ 1,761,502	\$ 1,694,598	\$ 110,985	\$ 111,624
Mount Barker Golf Club (Self Supporting) (91)	6.45%	16/06/2018	\$ 25,098		\$ 25,098	\$ 23,370	\$ -	\$ 25,098	\$ 1,693	\$ 3,393
Plantagenet Village Homes (Self Supporting) (93)	3.83%	3/07/2022	\$ 713,675		\$ 119,344	\$ 115,071	\$ 594,331	\$ 713,675	\$ 30,504	\$ 30,486
				\$ -	\$ 144,442	\$ 138,441	\$ 594,331	\$ 738,773	\$ 32,197	\$ 33,879
			\$ 2,661,279	\$ -	\$ 350,832	\$ 312,561	\$ 2,355,833	\$ 2,433,371	\$ 143,182	\$ 145,503

All debenture repayments are to be financed by general purpose revenue, except the self supporting loans, which will be met by the respective clubs.

(b) New Debentures

The Council does not intend to take out any new debentures in 2017/2018.

(c) Unspent Debentures

The Council had no unspent debentures as at 30 June 2017 and expects to have no unspent debenture funds as at 30 June 2018.

(d) Overdraft

The Council has a \$500,000 overdraft facility with the Bendigo Bank. The Council will continue its existing overdraft arrangement and it will be utilised if and when required. The Council has not utilised the facility in 2016/2017.

	Rate in the \$	Rateable Value	No. of Assess.	Est. Actual 30 June 2017	Budget 2017/2018
General Rates					
Rural	0.85458	\$ 496,014,000	1324	\$ 4,086,064	\$ 4,238,838
Rural Townsite	11.36220	\$ 1,788,020	187	\$ 197,263	\$ 203,158
Mount Barker Townsite	11.36220	\$ 10,307,155	816	\$ 1,107,599	\$ 1,171,120
Strata Title	11.36220	\$ 114,556	10	\$ 12,718	\$ 13,016
Rural GRV	11.36220	\$ 1,224,300	46	\$ 137,656	\$ 139,107
Sub Total		\$ 509,448,031	2,383	\$ 5,541,300	\$ 5,765,240
Minimum Payment					
Rural	\$ 890.00	\$ 33,143,600	396	\$ 282,940	\$ 352,440
Rural Townsites	\$ 890.00	\$ 809,281	344	\$ 298,420	\$ 306,160
Mount Barker Townsite	\$ 890.00	\$ 1,137,546	228	\$ 184,040	\$ 202,920
Strata Title	\$ 890.00	\$ 162,900	82	\$ 70,520	\$ 72,980
Rural GRV	\$ 890.00	\$ 154,185	28	\$ 22,360	\$ 24,920
Mining	\$ 890.00	\$ 126,229	13	\$ 12,040	\$ 11,570
Sub Total		\$ 35,533,741	1091	\$ 870,320	\$ 970,990
		\$ 544,981,772	3,474	\$ 6,411,620	\$ 6,736,230
Rate Exemptions					
		\$ 94,000	20	\$ -	\$ -
Non Rateable Properties					
		\$ 429,500	716	\$ -	\$ -
		\$ 545,505,272	4,210	\$ 6,411,620	\$ 6,736,230
Interim Rates					
GRV				\$ 23,150	\$ -
UV				\$ 42,355	\$ -
				\$ 65,505	\$ -
Total Amount Raised from General Rates				\$ 6,477,125	\$ 6,736,230
Other					
Instalments Admin Fees				\$ 15,668	\$ 15,000
Instalment Interest Charges				\$ 19,429	\$ 20,000
Penalty Interest				\$ 32,745	\$ 45,000
Specified Area Rates				\$ -	\$ -
				\$ 67,842	\$ 80,000
Total Rates and Charges Revenue				\$ 6,544,967	\$ 6,816,230
Rubbish Collection Charges					
Receptacle Charge - Waste Avoidance and Resource Recovery Act 2007					
\$ 200.00	1st Bin		1291	\$ 250,185	\$ 258,200
\$ 200.00	Subsequent bins		286	\$ 54,210	\$ 57,200
					\$ 315,400

All land except exempt land in the Shire of Plantagenet is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV). No rate discounts are offered.

The general rates detailed above for the 2017/18 financial year have been determined by the 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 bearing in mind the extent of any increase in rating over the level adopted in the previous year.

The minimum payment has been determined by the Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire services and facilities.

The Council will not charge any specified area rates or service charges.

The following have been adopted by the Council for the direction of staff in regard to rates administration and collection:

RATES INSTALMENT OPTIONS

All rates and charges are due and payable 35 days from the date of issue of the original rates notice, unless an election to pay by instalments is made. Ratepayers can choose between a two or four instalment plan. Any arrears from previous financial years are included in the first instalment and must be paid in full to be accepted into an instalment plan.

When payment is elected to be made by instalments, the first rates instalment is due and payable 35 days from the date of issue of the original notice. It is anticipated that due dates for 2017/2018 will be as follows:

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Admin Charge Revenue \$	Instalment Plan Interest Rate %	Instalment Plan Interest Earned \$	Unpaid Rates Interest Rate %	Unpaid Rates Interest Earned \$	2017/18 Budget Revenue \$	2016/17 Actual \$
Option One									
Single full payment	21/08/2017	0.00	0		0	9%	45,000	45,000	32,745
Option Two								0	
First instalment	21/08/2017	0.00	0	5.50%	7,000	9%		7,000	4,857
Second instalment	8/01/2017	7.50	7,500	5.50%	5,000	9%		12,500	12,691
Option Three								0	
First instalment	21/08/2017	0.00	0					0	
Second instalment	23/10/2017	7.50	2,500	5.50%	3,333	9%		5,833	5,850
Third instalment	8/01/2018	7.50	2,500	5.50%	3,333	9%		5,833	5,850
Fourth instalment	12/03/2018	7.50	2,500	5.50%	3,333	9%		5,833	5,850
			15,000		22,000		45,000	82,000	67,842

An administration fee of \$7.50 per instalment reminder notice (ie: second, third and fourth instalment) is payable when electing to pay by instalments to cover administration expenses and it is estimated that \$15,000 will be raised via this charge in the 2017/2018 year. The instalment interest component charge under Section 6.45 (3) of the Local Government Act 1995 is set at 5.5% and it is estimated that \$20,000 will be raised via the instalment interest component in 2017/2018. A Special Payment Arrangement Administration Fee of \$25.00 will apply (excluding pensioners).

An interest rate of 9% per annum will be charged on all outstanding rates (including rubbish collection charges and legal expenses) that remain unpaid after the due date of the respective instalment reminder. 11% interest will be charged on outstanding ESL.

DISCOUNT

No discount will be offered for the timely payment of rate accounts or other fees and charges in the 2017/2018 financial year.

INCENTIVE SCHEME

As an incentive to pay the total rate account in full on or before the due date, three separate prizes will be offered.

- First Prize will be a \$500 savings account with the Mount Barker Bendigo Community Bank.
- Second prize is a two night weekend stay for two people including full buffet breakfast each morning, at the Perth Ambassador Hotel in a premium deluxe room.
- Third Prize will be a selection of a dozen mixed wines from the Mount Barker Wine Producers' Association.

LATE PAYMENT PENALTY INTEREST

Pursuant to Section 6.51 of the Local Government Act 1995 and Sections 70 & 71 of the Local Government (Financial Management) Regulations 1996, simple interest (charged daily) will be charged on all outstanding property rates which remain unpaid after 35 days from the date of issue of the rates notice and will continue to accrue until the day before payment is made. The rate of interest for the 2017/2018 financial will be 9% and it is estimated that \$45,000 will be raised from the imposition of penalty interest. Pensioners are excluded from this penalty interest charge.

Late payment penalty interest also applies to outstanding Rubbish Collection Charges and legal expenses pursuant to Section 6.13 of the Local Government Act 1995 and Sections 19A & 19B of the Local Government (Financial Management) Regulations 1996. 11% interest will be charged on outstanding ESL.

SERVICE CHARGES

The Shire of Plantagenet does not raise any service charges in accordance with Local Government (Financial Management) Regulation 54.

PAYMENT METHODS

Payment can be made at Council Offices during normal working hours (9.00am to 4.15pm) Monday to Friday, by mailing a cheque or money order to the Council or by BPAY. Payments via credit card are limited to a maximum of \$10,000 per assessment. Payment can also be made over the internet by BPoint (www.plantagenet.wa.gov.au) or over the telephone by phoning 1300 276 468.

	2016/2017 Budget				2016/2017 Actual (Est.)				2017/2018 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Employee Entitlements Reserve	72,843	27,373		100,216	71,690	27,157	(10,689)	88,158	88,158	27,079		115,237
Plant Replacement Reserve	672,689	599,007	(644,600)	627,096	645,679	540,162	(436,041)	749,800	749,800	477,682	(824,227)	403,255
Drainage and Water Management Reserve	79,607	2,022		81,629	78,274	1,816		80,090	80,090	1,420		81,510
Hockey Ground Carpet Replacement	0	18,377		18,377	0	18,356		18,356	18,356	18,697		37,053
Waste Management Reserve	146,679	3,725		150,403	144,228	3,345		147,573	147,573	2,616		150,189
Computer Software/Hardware Upgrade Reserve	51,739	1,314	(15,000)	38,053	50,887	1,180	(31,082)	20,985	20,985	10,578		31,564
Mount Barker Regional Saleyards Capital Improvements Reserve	140,883	92,969	(136,000)	97,852	138,473	88,873	(47,093)	180,253	180,253	123,598	(179,550)	124,301
Mount Barker Regional Saleyards Operating Loss Reserve	114,918	62,512		177,430	113,190	59,733		172,923	172,923	83,334		256,257
Building Renewal Reserve	178,834	24,960	(142,000)	61,794	176,112	24,480	(101,524)	99,068	99,068	1,756		100,824
Outstanding Land Resumptions Reserve	35,642	905		36,547	35,047	813		35,860	35,860	636		36,495
Natural Disaster Reserve	805	40,857		41,662	212	40,796		41,008	41,008	41,552		82,561
Plantagenet Medical Centre Reserve	127,362	76,741		204,102	125,441	76,334		201,775	201,775	79,614		281,389
Spring Road Roadworks Reserve	52,019	1,321		53,340	51,121	1,186		52,307	52,307	927		53,234
Mount Barker Memorial Swimming Pool Reserve	32,428	64,121		96,549	32,000	63,968		95,968	95,968	34,362	(95,000)	35,330
Community Resource Centre Building Reserve	0	7,361		7,361	0	7,342		7,342	7,342	7,489		14,831
Museum Complex Shingle Roof Reserve	0	67,381		67,381	0	67,305		67,305	67,305	1,193		68,499
Standpipe Reserve	0	9,699		9,699	0	9,688		9,688	9,688	10,378	(20,000)	66
Paths and Trails Reserve	0			0	0			0	0	20,413		20,413
	1,706,448	1,100,642	(937,600)	1,869,491	1,662,354	1,032,535	(626,429)	2,068,460	2,068,460	943,324	(1,118,777)	1,893,007

Purpose of the Reserves

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

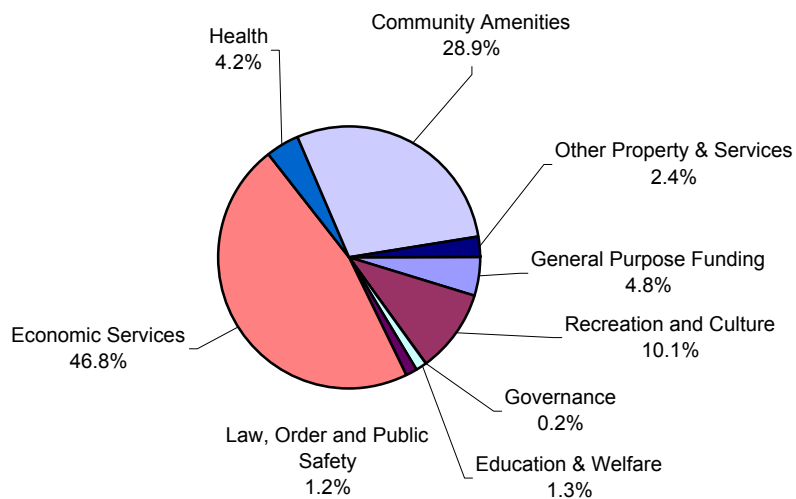
Employee Entitlements Reserve	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
Plant Replacement Reserve	To fund the purchase of vehicles, plant and machinery
Drainage and Water Management Reserve	To fund the purchase of land for drainage purposes
Hockey Ground Carpet Replacement	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Waste Management Reserve	To fund waste management infrastructure and major items of associated plant and equipment
Computer Software/Hardware Upgrade Reserve	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards Capital Improvements Reserve	To fund capital works and purchases at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards Operating Loss Reserve	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Building Renewal Reserve	To fund planned major building renewal projects
Outstanding Land Resumptions Reserve	To fund old / outstanding obligations To fund land resumptions associated with road realignments and the like
Natural Disaster Reserve	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Plantagenet Medical Centre Reserve	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
Spring Road Roadworks Reserve	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Mount Barker Memorial Swimming Pool Reserve	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
Community Resource Centre Building Reserve	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
Museum Complex Shingle Roof Reserve	To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex
Standpipe Reserve	To fund the repair, renewal and upgrade of water standpipes
Paths and Trails Reserve	To fund the development of new pathways, cycleway infrastructure and trails

Note 11. FEES AND CHARGES REVENUE

Adopted Budget 2017/2018

	Budget 30 June 2017	Est. Actual 30 June 2017	Budget 30 June 2018
General Purpose Funding	\$ 105,670	\$ 73,385	\$ 90,470
Governance	\$ 4,420	\$ 3,490	\$ 3,520
Law, Order and Public Safety	\$ 24,000	\$ 16,938	\$ 23,000
Health	\$ 78,800	\$ 78,778	\$ 79,350
Education and Welfare	\$ 24,033	\$ 25,307	\$ 25,300
Community Amenities	\$ 453,195	\$ 615,377	\$ 544,200
Recreation and Culture	\$ 200,405	\$ 198,408	\$ 191,005
Economic Services	\$ 829,150	\$ 836,555	\$ 881,800
Other Property and Services	\$ 44,760	\$ 274,881	\$ 44,760
	\$ 1,764,433	\$ 2,123,119	\$ 1,883,405

Breakup of Fees and Charges Revenue 2017/2018



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 \$ 15,100

Annual Attendance Fee - Section 5.99 LGA

Councillor \$ 8,060

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 \$ 6,630

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 \$ 1,657.50

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

CHILD CARE

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

ANNUAL EXPENSE SUMMARY

	Budget 30 June 2017	Est. Actual 30 June 2017	Budget 30 June 2018
Sitting Fees - Council Meetings	\$ (78,790)	\$ (78,790)	\$ (79,580)
President's Allowance	\$ (6,565)	\$ (6,565)	\$ (6,630)
Deputy President's Allowance	\$ (1,641)	\$ (1,641)	\$ (1,658)
Information and Communication Technology Allowance	\$ (20,000)	\$ (20,553)	\$ (20,000)
Travelling Expenses	\$ (4,000)	\$ (1,091)	\$ (4,000)
TOTAL	\$ (110,996)	\$ (108,640)	\$ (111,868)

Note 13. TRUST FUNDS

Adopted Budget 2017/2018

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

	Est. Actual 30 June 2017	Est. Amount Received	Est. Amount Paid	Budget 30 June 2018
Feral Pig Eradication Committee	\$ 123,931	\$ -	\$ (14,876)	\$ 109,055
Contribution - Public Open Space	\$ 97,992	\$ -	\$ -	\$ 97,992
Contribution - Roadworks	\$ -	\$ -	\$ -	\$ -
Bonds - Planning Advertising	\$ 2,000	\$ -	\$ -	\$ 2,000
Bonds - Relocatable Dwelling	\$ 25,000	\$ -	\$ -	\$ 25,000
Bonds - Extractive Industries	\$ 8,000	\$ -	\$ -	\$ 8,000
Bonds - Road Construction Guarantee	\$ 2,800	\$ -	\$ (2,800)	\$ -
Bonds - Tree / Garden / Planting	\$ 1,757	\$ -	\$ (1,757)	\$ -
Bonds - Subdivisional	\$ 31,920	\$ -	\$ -	\$ 31,920
Bonds - Parking	\$ -	\$ -	\$ -	\$ -
Bonds - Footpath	\$ -	\$ -	\$ -	\$ -
Bonds - Other	\$ 161,556	\$ -	\$ (129,500)	\$ 32,056
Bonds - Councillor Nomination	\$ -	\$ 1,600	\$ (1,600)	\$ -
Total	\$ 454,956	\$ 1,600	\$ (150,533)	\$ 306,023

These funds do not belong to the Council and are held in a separate bank account.

Note 14. MAJOR LAND TRANSACTIONS

The Council has no major land transactions planned for 2017/2018.

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 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.

	Budget 30 June 2017	Est. Actual 30 June 2017	Budget 30 June 2018
Operating Expenditure			
Employee Costs - Conferences & Training	\$ (4,000)	\$ (2,979)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (243,826)	\$ (233,394)	\$ (249,069)
Employee Costs - Superannuation	\$ (24,450)	\$ (22,535)	\$ (25,184)
Employee Costs - Travel & Accommodation	\$ (1,500)	\$ (2,604)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (2,000)	\$ (1,068)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (500)	\$ (90)	\$ (500)
Employee Costs - Workers Compensation Insurance	\$ (5,000)	\$ (4,400)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (11,117)	\$ (10,000)
Office Expenses - Other Operating Costs	\$ (3,000)	\$ (1,384)	\$ (3,000)
Office Expenses - Telephone	\$ (5,500)	\$ (6,589)	\$ (6,000)
Other Expenses - Environmental Services	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ -	\$ (5,000)
Other Expenses - Insurances	\$ (35,000)	\$ (30,561)	\$ (35,000)
Other Expenses - Licence Fees	\$ (3,000)	\$ (3,439)	\$ (4,500)
Other Expenses - Other Operating Costs	\$ (20,000)	\$ (5,121)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	\$ (25,000)	\$ (19,327)	\$ (25,000)
Other Expenses - Tools & Sundry	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Water Monitoring	\$ (10,000)	\$ (11,097)	\$ (10,000)
Other Expenses - Sludge Removal	\$ -	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	\$ (6,000)	\$ (4,831)	\$ (6,000)
Building & Grounds - Facility Maintenance	\$ (25,000)	\$ (12,179)	\$ (25,000)
Building & Grounds - Facility Operating	\$ (65,000)	\$ (59,604)	\$ (65,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (29,500)	\$ (17,700)	\$ (17,877)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (456,000)	\$ (445,568)	\$ (450,024)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (20,000)	\$ (11,533)	\$ (11,648)
Non Cash Expenses - Depreciation - Infrastructure	\$ (18,000)	\$ (17,800)	\$ (17,978)
Non Cash Expenses - Loss on Sale of Assets	\$ (2,100)	\$ (3,180)	\$ -
Admin Services Allocation	\$ (74,531)	\$ (76,068)	\$ (77,924)
Total Operating Expenditure	\$ (1,104,907)	\$ (1,004,169)	\$ (1,088,204)
Operating Income			
Contributions - Agent Contributions	\$ 62,500	\$ 66,096	\$ 62,000
Other Income - Avdata Income	\$ 18,000	\$ 21,716	\$ 18,000
Other Income - Entry Fees	\$ 12,800	\$ 12,000	\$ 12,000
Other Income - Hay Feeding	\$ 8,240	\$ 10,429	\$ 11,000
Other Income - NLIS Tagging	\$ 11,400	\$ 11,986	\$ 11,500
Other Income - Other Operating Income	\$ 8,500	\$ 16,847	\$ 11,500
Other Income - Sale of Manure	\$ 5,550	\$ 7,212	\$ 8,000
Other Income - Saleyard Weigh & Pen Fees	\$ 547,000	\$ 540,523	\$ 560,000
Other Income - Shippers/Private Weigh	\$ 12,360	\$ 11,775	\$ 13,500
Other Income - Stock Removal	\$ 6,300	\$ 6,417	\$ 6,800
Non Cash Revenue - Profit on Sale of Assets	\$ -	\$ -	\$ 5,720
Total Operating Income	\$ 692,650	\$ 705,001	\$ 720,020
Borrowing Costs			
Operating Expenditure			
Financial Expenses - Loan No. 95 - Saleyards Roof	\$ (6,602)	\$ (6,891)	\$ (6,001)
Net Operating Profit / (loss)	\$ (418,859)	\$ (306,059)	\$ (374,186)
Net Operating Profit / (loss) - Excluding Non Cash Items	\$ 106,741	\$ 189,722	\$ 123,341

Ledger Account	Assistance to	Details	Budget 30 June 2017	Budget 30 June 2018
<u>General Purpose Funding</u>				
20009.0255	Plantagenet Players Inc.	Design and develop new website	\$ 900	\$ 500
			\$ 900	\$ 500
<u>Education & Welfare</u>				
<u>Other Education</u>				
20134.0255	Mount Barker Community College	Assistance with road closure costs (In kind)	\$ -	\$ 1,100
20134.0255	Smart Start Regional Committee	Contribution towards Smart Start	\$ 3,900	\$ 3,900
			\$ 3,900	\$ 5,000
<u>Aged & Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Collet Barker Court - Clubhouse Fitout	\$ 4,550	\$ 5,000
			\$ 4,550	\$ 5,000
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 4,500	\$ 5,000
20813.0255	Red Cross	Waste Removal	\$ 1,000	\$ -
20813.0255	Plantagenet Mens Shed	Site works for metal work shed	\$ -	\$ 5,000
20813.0255	Ruby Benjamin Foundation	Assistance with Dog and Cat Sterilisation	\$ 1,000	\$ -
20813.0255	Mount Barker CWA	Hot water system	\$ -	\$ 567
			\$ 6,500	\$ 10,567
<u>Recreation & Culture</u>				
<u>Sporting Clubs</u>				
20208.0255	Mount Barker Swimming Club	Donation of Family Pool Season Ticket	\$ 225	\$ -
20208.0255	Mount Barker Speedway Club	Dam repairs	\$ 2,000	\$ 3,740
20208.0255	Kendunup Tennis Club	Tee upgrades	\$ 425	\$ -
20208.0255	Narrakup Combined Sports Group	Contribution to CCTV	\$ 1,000	\$ -
20208.0255	Plantagenet Sporting Club	Operating Costs	\$ 2,000	\$ 15,000
20208.0255	Bullets Netball Club	Coach Training	\$ -	\$ 300
20208.0255	Kendunup Cricket Club	Reticulation Expansion	\$ -	\$ 11,000
20208.0255	Mount Barker Campdraft Club	Equestrian Area Fence	\$ -	\$ 3,000
			\$ 5,650	\$ 33,040
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to operations	\$ 12,000	\$ 14,660
20221.0255	Plantagenet Historical Society	New Security Alarm System	\$ -	\$ 10,000
20221.0255	Plantagenet Arts Council	Art Prize	\$ 1,000	\$ 1,500
20221.0255	Rotary Club of Mount Barker	Contribution to Australia Day Breakfast and Hall Hire	\$ 700	\$ 700
20221.0255	Mt Barker Wildflower Photo Cttee	Building hire costs	\$ 364	\$ 1,000
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 958	\$ 958
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 900	\$ 1,000
20221.0255	Mount Barker Community Fair	In-kind support towards Traffic Plan, Slashing, Bins and Hire of Frost Park facilities	\$ -	\$ 1,000
20221.0255	Speedsters Club	Contribution to hall hire	\$ 1,264	\$ 1,393
20221.0255	RSL Mount Barker	Contribution to hall hire	\$ 1,500	\$ 750
20221.0255	All Saints Anglican Church	Stand alone disabled toilet	\$ 3,000	\$ -
20221.0255	Mt Barker Dancing with the Stars	Contribution to hall hire	\$ 500	\$ 500
			\$ 22,186	\$ 33,461
<u>Economic Services</u>				
<u>Rural Services</u>				
21305.0255	Feral Pig Committee	Contribution to operations	\$ 4,800	\$ 4,800
21305.0255	Mount Barker Vet Hospital	Subsidised sterilisation program	\$ -	\$ 500
			\$ 4,800	\$ 5,300
<u>Tourism & Area Promotion</u>				
21311.0370	Qantas Wine Show of WA	Trophies (\$1,000) and Recreation Centre hire (\$4,000)	\$ 5,000	\$ 5,000
21311.0370	Mount Barker Wine Producers Ass'n	Grapes & Gallops sponsorship \$3,500 and in-kind works \$1,500	\$ 5,000	\$ 5,000
21311.0370	Mount Barker Tourist Bureau	Portable Shop Front	\$ 4,540	\$ -
21311.0370	Great Southern Tourism Events	Taste Great Southern	\$ 3,000	\$ -
21311.0370	Porongurup Promotions Ass'n	Porongurup Wine Festival - Traffic Management Signage	\$ -	\$ 750
21311.0370	Friends of the Porongurup Range	Contribution towards purchase for sculpture park	\$ 2,000	\$ -
21311.0370	Mt Barker Golf Club	WA Men's State Sand Green Championships	\$ 2,000	\$ -
			\$ 21,540	\$ 10,750
GRAND TOTAL			\$ 70,026	\$ 103,618

In accordance with Council Policy A/PA/14 - Sporting and Community Organisations Using Council and Vested Land – Rateability and other decisions of the Council, the following waivers and donations are made to various organisations and community groups. Rates waivers are currently assumed to be a minimum rate as the rateable value of the properties have not been assessed by the Valuer General's Office.

In respect to rates waivers, any organisation leasing or renting land and/or facilities from the Council shall be rateable, unless provisions of the Local Government Act 1995 provide for them to be non-rateable. The Shire will be responsible for paying the applicable Shire rates on properties leased to the following from 1 July 2014 until the expiry of the respective leases, in order to phase in the rateability status. Following the expiry and renewal of the respective leases, the leased properties will be categorised to receive a percentage waiver depending on charitable or public purpose status or to reflect that there is some level community benefit provided.

Ledger Account	Assistance to	Details	Budget 30 June 2018
General Purpose Funding			
20009.0255	Mount Barker Speedway Club	Rates Waiver - Mount Barker Speedway	\$ 1,179
20009.0255	West Plantagenet Pony Club	Rates Waiver - West Plantagenet Pony Club Grounds	\$ 890
20009.0255	Plantagenet Men's Shed	Rates Waiver - Mount Barker Men's Shed	\$ 945
20009.0255	Narpanup Golf Club	Rates Waiver - Narpanup Golf Course	\$ 1,384
20009.0255	Bevan Lang	Rates Waiver - Mount Barker Communications Tower	\$ 890
20009.0255	Kendenup Country Club	Rates Waiver - Kendenup Golf Course and Country Club	\$ 1,420
20009.0255	Plantagenet Historical Society	Rates Waiver - Mount Barker Historic Museum	\$ 890
20009.0255	Mount Barker Tourist Bureau	Rates Waiver - Mount Barker Railway Station	\$ 2,025
20009.0255	Mount Barker Tennis Club	Rates Waiver - Mount Barker Tennis Courts	\$ 1,648
20009.0255	Plantagenet Arts Council	Rates Waiver - Arts Centre (Mitchell House)	\$ 1,034
20009.0255	Kendenup Tennis Club	Rates Waiver - Kendenup Tennis Courts	\$ 890
20009.0255	Albany Cattle Association	Rates Waiver - Cattle Saleyards - Shed	\$ 890
20009.0255	M & J Mitchell Pty Ltd	Rates Waiver - Cattle Saleyards - Cattle Yards	\$ 890
20009.0255	Mount Barker Community Centre/Baptist Union of WA	Rates Waiver - Mount Barker Community Centre	\$ 33,746
20009.0255	Kendenup Community Grounds Committee Inc	Rates Waiver - Part Lots 15 and 16 Beverley Road	\$ 890
20009.0255	Plantagenet Sporting Club	Rates Waiver - Sounness Park Clubrooms	\$ 3,011
			\$ 52,623
Recreation & Culture			
20221.0255	Mount Barker Turf Club	Water usage @ 0.65c per KI	\$ 1,100
			\$ 1,100
GRAND TOTAL			\$ 53,723

Note 17. PLANT REPLACEMENT PROGRAM

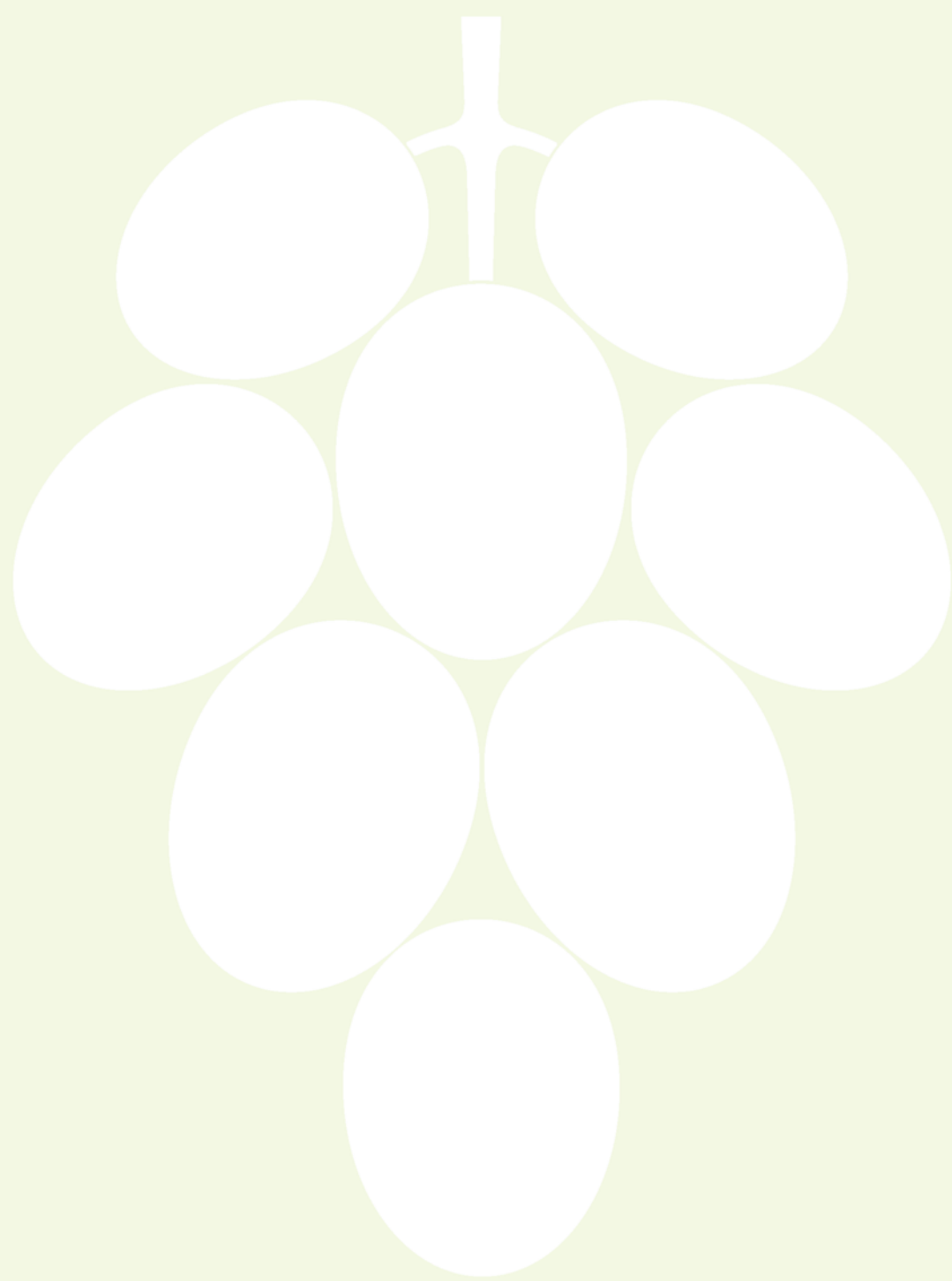
Adopted Budget 2017/2018

	Item	Reg No.	Price	Trade	Net
PASSENGER VEHICLES					
Community Amenities					
Manager Development Services	LV31	PL12360	\$ (51,500)	\$ 30,000	\$ (21,500)
Planning Officer	1102	PL11830	\$ (40,732)	\$ 12,000	\$ (28,732)
Economic Services					
Saleyards Manager	1103	PL16	\$ (32,960)	\$ 12,000	\$ (20,960)
Public Works Overheads					
Engineering Officer - Technical	1104	PL11847	\$ (43,817)	\$ 16,364	\$ (27,454)
Principal Works Supervisor	1114	PL11995	\$ (48,410)	\$ 18,000	\$ (30,410)
Supervisor - Parks & Gardens	1109	PL11993	\$ (48,410)	\$ 11,818	\$ (36,592)
HEAVY PLANT					
Custom Built Skel Trailer (No Trade)	New		\$ (45,100)	\$ -	\$ (45,100)
CAT 928H Loader	2016	PL004	\$ (146,260)	\$ 60,000	\$ (86,260)
CAT 924 Front End Loader	2012	PL005	\$ (139,050)	\$ 60,000	\$ (79,050)
Kanga 524 Digger	7513	N/A	\$ (55,620)	\$ 7,000	\$ (48,620)
Isuzu GIGA Truck	2536	PL06	\$ (198,275)	\$ 25,000	\$ (173,275)
DAF FATCF85 Tip Truck	2535	PL07	\$ (198,275)	\$ 25,000	\$ (173,275)
Total Heavy Plant			\$ (782,580)	\$ 177,000	\$ (605,580)
MINOR PLANT					
Toro Reelmaster 4000D Mower	3514		\$ (36,000)	\$ 3,000	\$ (33,000)
Heavy Duty Road Verge Slasher	15504		\$ (9,000)	\$ -	\$ (9,000)
Spreader Box - Road Patching	New		\$ (11,000)	\$ -	\$ (11,000)
Total Minor Plant			\$ (56,000)	\$ 3,000	\$ (53,000)
TOTAL EXPENDITURE					
Passenger Vehicles			\$ (265,829)	\$ 100,182	\$ (165,647)
Heavy Plant			\$ (782,580)	\$ 177,000	\$ (605,580)
Minor Plant			\$ (56,000)	\$ 3,000	\$ (53,000)
			\$ (1,104,409)	\$ 280,182	\$ (824,227)

Note 18. ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

Adopted Budget 2017/2018

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	CARRIED FORWARD	COUNCIL	TOTAL BUDGET	COMMENTS
Regional Roads Group	51703.0250	Martagallup Road	Kendenup	SLK 0.00 to 5.00	Second coat seal			110,000			55,000	165,000	
	51704.0250	Carbarup Road	Kendenup	SLK 3.00 to 6.00	Widen and reseal with drainage improvements			150,000			75,000	225,000	
	TOTAL REGIONAL ROAD GROUP					0	0	260,000	0	0	130,000	390,000	
Black Spot (Federal)	51654.0250	Lake Matilda Rd / Red Gum Pass Rd	Kendenup	Intersection	Realign and improve intersection					48,073		48,073	Carried Forward
	51655.0250	Jutland - Fisher Road	Kendenup	Intersection	Realign and improve intersection					19,567		19,567	Carried Forward
	TOTAL BLACK SPOT (FEDERAL)					0	0	0	0	67,640	0	67,640	
Black Spot (State)	51705.0250	Woogenellup Road Floodway	Woogenellup	SLK 32.75	Realign and improve section of road		77,693				38,847	116,540	
	51706.0250	Woogenellup Road / Chester Pass Rd	Woogenellup	Intersection - SLK 36.5 to 36.89	Realign and improve section of road		94,867				47,433	142,300	
	TOTAL BLACK SPOT (STATE)					0	172,560	0	0	0	86,280	258,840	
Commodity Routes	51707.0250	Waterman Road	Mount Barker	SLK 3.30 to 9.38	Resheet gravel with drainage improvements				90,955		45,477	136,432	
TOTAL COMMODITY ROUTE FUNDING						0	0	0	90,955	0	45,477	136,432	
Roads to Recovery	51708.0250	Quangellup Road	Mount Barker	SLK 4.75 to 8.24	Resheet gravel and drainage improvements	176,000						176,000	
	51709.0250	Crockerup Road	Mount Barker	SLK 0.00 to 4.45 Sections	Resheet gravel with drainage improvements	73,000						73,000	
	51710.0250	Riches Road	Mount Barker	SLK 0.00 to 1.61	Resheet gravel with drainage improvements	25,000						25,000	
	51711.0250	First Avenue	Kendenup	SLK 0.00 to 1.16	Clear, prune, widen, realign and seal	123,000						123,000	
	TOTAL ROADS TO RECOVERY					397,000	0	0	0	0	0	397,000	
Own Resources	51201.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51202.0250	Shire Wide Drainage Construction	Mount Barker	Various Locations	Improvements & Extensions						120,000	120,000	
	51203.0250	Mount Barker Footpath Construction	Mount Barker	Various Locations	Improvements & Extensions						70,000	70,000	
	51276.0250	Roadworks - Minor Renewal	Various	Various Locations	Various Renewal Works						250,000	250,000	
	51605.0250	Oatlands Road	Mount Barker	SLK 0.00 to 1.24	Reseal and hotmix overlay					21,474		21,474	Carried Forward
	51606.0250	Langton Road	Mount Barker	Lowood Road to Marmion Street	Centre island with street trees					32,672		32,672	Carried Forward
	51632.0250	Marion Street	Mount Barker	SLK 0.00 to 0.56	Reseal					5,867		5,867	Carried Forward
	51671.0250	Lowood Road / Memorial Avenue	Mount Barker	Roundabout	Repairs					14,821		14,821	Carried Forward
	51672.0250	Menston Street	Mount Barker	SLK 0.00 to 1.03	Reseal and kerb					67,428		67,428	Carried Forward
	51605.0250	Albany Highway	Mount Barker	Roundabout Approaches	Brickpave					5,000		5,000	Carried Forward
	51699.0250	Moorilup Road	Kendenup		Rebuild Floodway					73,000		73,000	Carried Forward
	51712.0250	Skinner Road	Kendenup	SLK 0.00 to 1.63	Resheet gravel with drainage improvements						47,000	47,000	
	51713.0250	McDonald Avenue	Mount Barker	SLK 0.00 to 1.63	Reseal and kerb						160,000	160,000	
	51714.0250	Beattie Road	Kendenup	SLK 0.00 to 3.50 and section of road on east side of Jutland Road	Resheet gravel with drainage improvements						130,000	130,000	
	51715.0250	Bangalup Road	Rocky Gully	SLK 0.00 to 5.01	Resheet gravel with drainage improvements						298,500	298,500	
	51716.0250	Bridges Road	Kendenup	SLK 0.00 to 0.36	Resheet gravel with drainage improvements						12,000	12,000	
	51717.0250	Fourth Avenue	Kendenup	SLK 0.00 to 0.61	Seal and improve drainage						55,500	55,500	
	51718.0250	Oatlands Road	Mount Barker	SLK 0.35 to 0.55	Hot mix						56,000	56,000	
TOTAL COUNCIL FUNDED						0	0	0	0	220,262	1,229,000	1,449,262	
Total Capital Roadworks						397,000	172,560	260,000	90,955	287,902	1,490,757	2,699,174	
Road Maintenance	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban and Rural						1,550,000	1,550,000	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy						170,000	170,000	
	20225.0391	All Shire Roads	Edge Patching	All Sealed & Unsealed Formed Roads	Edge Patching						30,000	30,000	
	20225.0392	All Shire Roads	Slashing & Spraying	All Sealed & Unsealed Formed Roads	Slashing & Spraying						30,000	30,000	
TOTAL MAINTENANCE											1,780,000	1,780,000	
TOTAL EXPENDITURE											3,270,757	4,479,174	



OPERATING PROGRAMS

OPERATING PROGRAMS

2017.18

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
PROGRAM 3 - GENERAL PURPOSE FUNDING					
RATES					
Operating Expenditure					
Employee Costs - Salaries	DCEO	20000.0130	\$ (61,932)	\$ (61,061)	\$ (62,857)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,762)	\$ (5,743)	\$ (5,859)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,997)	\$ (1,758)	\$ (2,031)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (2,975)	\$ (5,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (8,000)	\$ (7,818)	\$ (9,000)
Other Expenses - Donations	DCEO	20009.0255	\$ (900)	\$ (887)	\$ (500)
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (4,000)	\$ -	\$ (5,000)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (70,000)	\$ (43,083)	\$ (60,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,000)	\$ (1,363)	\$ (1,500)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ -	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (30,000)	\$ (29,706)	\$ (35,000)
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (135,983)	\$ (138,789)	\$ (142,175)
<i>Sub-total - Cash</i>			\$ (326,474)	\$ (293,183)	\$ (330,822)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ (185)	\$ (35)	\$ (50)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ (245)	\$ (820)	\$ (850)
<i>Sub-total - Non Cash</i>			\$ (430)	\$ (855)	\$ (900)
Total Operating Expenditure			\$ (326,904)	\$ (294,038)	\$ (331,722)
Operating Income					
General Rate GRV - Rates	DCEO	10000.0414	\$ 2,030,576	\$ 2,030,576	\$ 2,133,381
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ 40,517	\$ 42,355	\$ -
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -
General Rate UV - Rates	DCEO	10001.0414	\$ 4,381,044	\$ 4,381,042	\$ 4,602,848
General Rate UV - Interim Rates	DCEO	10001.0490	\$ 20,312	\$ 23,172	\$ -
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ (22)	\$ -
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ 78	\$ -
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 200	\$ -	\$ -
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,000	\$ 4,100
Other Revenue - Rate Search	DCEO	10006.0111	\$ 20,000	\$ 14,634	\$ 15,000
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,000	\$ 15,668	\$ 15,000
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 19,429	\$ 20,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 65,000	\$ 40,517	\$ 55,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 45,000	\$ 32,745	\$ 45,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,300	\$ (1,435)	\$ 1,300
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 70	\$ (77)	\$ 70
Total Operating Income			\$ 6,643,119	\$ 6,602,682	\$ 6,891,700
OTHER GENERAL PURPOSE FUNDING					
Operating Expenditure					
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ -	\$ (500)
Admin Services Allocation	DCEO	20278.0308	\$ (50,765)	\$ (51,765)	\$ (53,077)
Total Operating Expenditure			\$ (51,265)	\$ (51,765)	\$ (53,577)
Operating Income					
General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 727,819	\$ 1,103,195	\$ 431,028
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 198,951	\$ 198,951	\$ 198,950
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 844,582	\$ 1,313,124	\$ 396,971
Interest on Municipal Investments	DCEO	10009.0067	\$ 12,000	\$ 10,393	\$ 12,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 65,000	\$ 57,835	\$ 55,000
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,200	\$ 1,200
Total Operating Income			\$ 1,849,552	\$ 2,684,698	\$ 1,095,149
TOTAL RATES AND GENERAL PURPOSE EXPENSES			\$ (378,169)	\$ (345,803)	\$ (385,299)
TOTAL RATES AND GENERAL PURPOSE INCOME			\$ 8,492,671	\$ 9,287,380	\$ 7,986,849

PROGRAM 4 - GOVERNANCE

MEMBERS OF COUNCIL

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (635)	\$ (2,000)
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (616)	\$ (1,000)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (4,023)	\$ (10,000)
Other Operating Expenses - Conferences, Training & Accommodation	DCEO	20026.0029	\$ (15,000)	\$ (21,660)	\$ (20,000)
Other Operating Expenses - Telecom & IT Allowance	DCEO	20026.0031	\$ (20,000)	\$ (20,553)	\$ (20,000)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,641)	\$ (1,641)	\$ (1,658)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (78,790)	\$ (79,337)	\$ (79,580)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,565)	\$ (6,018)	\$ (6,630)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,200)	\$ (5,532)	\$ (6,000)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (22,044)	\$ (22,000)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (1,091)	\$ (4,000)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ -	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20401.0182	\$ (4,000)	\$ (2,675)	\$ (4,000)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ -	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (123,051)	\$ (125,590)	\$ (128,654)
<i>Sub-total - Cash</i>			\$ (296,247)	\$ (291,415)	\$ (332,522)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ (100)	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (4,200)	\$ (6,772)	\$ (6,840)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,300)	\$ (6,772)	\$ (6,840)
Total Operating Expenditure			\$ (300,547)	\$ (298,187)	\$ (339,361)

Operating Income

Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 4,676	\$ 2,000
Total Operating Income			\$ 2,000	\$ 4,676	\$ 2,000

OTHER GOVERNANCE

Operating Expenditure

Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (36,254)	\$ (36,772)	\$ -
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (5,120)	\$ -	\$ -
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (1,928)	\$ (1,697)	\$ -
Meals and Refreshments	EXEC SEC	20030.0083	\$ (12,000)	\$ (14,434)	\$ (15,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (3,355)	\$ (6,000)
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ -	\$ (4,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (7,000)	\$ (5,800)	\$ (7,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (23,000)	\$ (26,934)	\$ (26,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (460)	\$ (3,000)
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (5,881)	\$ (7,000)
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,020)	\$ (1,000)
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (20,000)	\$ (6,482)	\$ -
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (378,653)	\$ (392,582)	\$ (395,894)
<i>Sub-total - Cash</i>			\$ (505,955)	\$ (495,417)	\$ (465,894)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (400)	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20035.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20035.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20035.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (400)	\$ -	\$ -
Total Operating Expenditure			\$ (506,355)	\$ (495,417)	\$ (465,894)

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
Operating Income					
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 1,000	\$ 94	\$ 100
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ 15	\$ -
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 4,500	\$ 12,234	\$ 12,000
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 3,120	\$ 3,000	\$ 3,120
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 381	\$ 300
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 32,477	\$ 25,872	\$ -
Reimbursements - Other	DCEO	10016.0229	\$ 55,000	\$ 124,785	\$ 50,000
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ 155	\$ 500
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 96,897	\$ 166,536	\$ 66,020
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 96,897	\$ 166,536	\$ 66,020
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (139,380)	\$ (139,380)	\$ (147,610)
Total Capital Expenditure			\$ (139,380)	\$ (139,380)	\$ (147,610)
Operating Expenditure					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (103,467)	\$ (100,231)	\$ (94,388)
Total Operating Expenditure			\$ (103,467)	\$ (100,231)	\$ (94,388)

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
OVERHEADS - ADMINISTRATION					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (20,000)	\$ (23,845)	\$ (25,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (390)	\$ (1,000)
Employee Costs - Salaries	DCEO	20047.0130	\$ (964,279)	\$ (1,027,764)	\$ (1,073,879)
Employee Costs - Superannuation	DCEO	20047.0141	\$ (132,127)	\$ (137,736)	\$ (136,981)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (12,336)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (6,359)	\$ (6,000)
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ (10,689)	\$ (10,689)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (33,217)	\$ (29,233)	\$ (35,901)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (8,000)	\$ (7,309)	\$ (9,000)
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ -	\$ (100)
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ -	\$ (50)
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (6)	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (110,000)	\$ (78,272)	\$ (70,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (11,173)	\$ (15,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (275)	\$ (3,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (26,000)	\$ (33,494)	\$ (30,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (8,000)	\$ (5,745)	\$ (5,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (13,000)	\$ (13,676)	\$ (13,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (14,000)	\$ (10,958)	\$ (14,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (15,000)	\$ (17,016)	\$ (18,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (43,000)	\$ (38,297)	\$ (40,000)
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (120,000)	\$ (123,372)	\$ (125,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (26,000)	\$ (24,517)	\$ (25,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (45,505)	\$ (45,505)	\$ (45,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (10,000)	\$ (13,668)	\$ (10,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (48,283)	\$ (40,000)
Other Expenses - Strategic Plan	CEO	20049.0289	\$ (10,000)	\$ (4,500)	\$ -
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (1,000)	\$ (1,490)	\$ (2,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ -	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (35,000)	\$ (30,051)	\$ (38,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (50,000)	\$ (40,270)	\$ (42,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (5,000)	\$ (6,103)	\$ (5,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (5,708)	\$ (5,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	MGR WORKS	20411.0052	\$ (6,000)	\$ (8,378)	\$ (7,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (10,000)	\$ (5,586)	\$ (7,000)
<i>Sub-total - Cash</i>			\$ (1,797,977)	\$ (1,822,004)	\$ (1,861,921)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (35,000)	\$ (8,567)	\$ (8,653)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (130,000)	\$ (132,954)	\$ (134,284)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (10,000)	\$ (9,813)	\$ (9,911)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,600)	\$ (2,583)	\$ (2,609)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ (15,624)	\$ (3,756)	\$ (3,831)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ (14,650)	\$ (25,940)	\$ (26,459)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (6,835)	\$ (466)	\$ -
<i>Sub-total - Non Cash</i>			\$ (214,709)	\$ (184,079)	\$ (185,746)
Sub-total Operating Expenditure			\$ (2,012,686)	\$ (2,006,083)	\$ (2,047,667)
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,012,686	\$ 2,006,083	\$ 2,047,667
Total Operating Expenditure			\$ -	\$ -	\$ -
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (910,369)	\$ (893,835)	\$ (899,643)
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 98,897	\$ 171,212	\$ 68,020

PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION - COUNCIL

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (35,646)	\$ (29,003)	\$ (35,257)
Employee Costs - Superannuation	CESM	20072.0141	\$ (10,258)	\$ (11,819)	\$ (11,331)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,158)	\$ (1,020)	\$ (1,146)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (88,893)	\$ (87,997)	\$ (90,205)
Employee Costs - CESM - Reimbursable On Costs	MGR COMM SVCS	20072.0297	\$ (9,146)	\$ (8,051)	\$ (9,335)
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (2,229)	\$ (2,000)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (13,870)	\$ (9,141)	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (10,000)	\$ (5,224)	\$ (8,000)
Fire Units - Replacement Tyres & Rims	CESM	20071.0173	\$ (7,200)	\$ -	\$ -
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	CESM	20077.0277	\$ (14,000)	\$ -	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (29,424)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (4,945)	\$ (12,000)
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ (15,000)	\$ (9,175)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (93,425)	\$ (95,352)	\$ (97,679)
<i>Sub-total - Cash</i>			\$ (343,996)	\$ (293,380)	\$ (337,353)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (1,500)	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (31,500)	\$ (32,003)	\$ (32,323)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (350,000)	\$ (237,903)	\$ (240,282)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ (229)	\$ (94)	\$ (96)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ -	\$ (345)	\$ (352)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ (28,674)	\$ -
<i>Sub-total - Non Cash</i>			\$ (383,229)	\$ (299,019)	\$ (273,053)
Total Operating Expenditure			\$ (727,225)	\$ (592,399)	\$ (610,406)

Operating Income

Grant Revenue - Emergency Services	CESM	10039.0159	\$ 3,870	\$ 3,870	\$ -
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,020	\$ 83,457	\$ 49,770
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ -	\$ 5,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 15,000	\$ -	\$ 15,000
<i>Sub-total - Cash</i>			\$ 72,890	\$ 87,327	\$ 69,770
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ 1,096	\$ 23,885	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ 23,885	\$ -
Total Operating Income			\$ 72,890	\$ 111,212	\$ 69,770

EMERGENCY SERVICES LEVY

Operating Expenditure

Bush Fire Brigades

Other Expenses - Insurances	CESM	20513.0064	\$ (64,500)	\$ (63,395)	\$ (64,500)
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,000)	\$ (177)	\$ (1,000)
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (2,000)	\$ (6,001)	\$ (2,000)
Other Expenses - Purchase of Plant / Equipment (>\$1,200)	CESM	20513.0333	\$ (9,000)	\$ (8,880)	\$ (4,000)
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (13,265)	\$ (16,000)
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (14,000)	\$ (9,748)	\$ (14,000)
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ -	\$ (1,500)
Building & Grounds - Utilities	CESM	20511.0011	\$ (1,500)	\$ -	\$ (1,500)
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (23,940)	\$ (20,712)	\$ (28,960)
Total Operating Expenditure			\$ (133,440)	\$ (122,178)	\$ (133,460)

Operating Income

Grant Income - FESA Grant	CESM	10515.0201	\$ 100,080	\$ 140,349	\$ 133,460
Total Operating Income			\$ 100,080	\$ 140,349	\$ 133,460

Operating Expenditure

State Emergency Service:

Other Expenses - Insurances	CESM	20091.0064	\$ (1,000)	\$ (618)	\$ (1,000)
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ -	\$ (500)
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (9,930)	\$ (10,000)	\$ (9,040)
Total Operating Expenditure			\$ (11,430)	\$ (10,618)	\$ (10,540)

Operating Income

Grant Revenue - Operating Grant	CESM	10055.0089	\$ 7,950	\$ 10,432	\$ 10,540
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ 7,950	\$ 10,432	\$ 10,540

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
ANIMAL CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (2,377)	\$ (3,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (55,982)	\$ (58,117)	\$ (55,780)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (7,089)	\$ (7,994)	\$ (8,184)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (450)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,819)	\$ (1,601)	\$ (1,813)
Office Expenses - Advertising	RANGER	20079.0003	\$ (500)	\$ (367)	\$ (500)
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (516)	\$ (1,000)
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ -	\$ (174)	\$ -
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (5,000)	\$ (6,193)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,000)	\$ (2,536)	\$ (3,000)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (2,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (40)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (49,217)	\$ (50,232)	\$ (51,458)
<i>Sub-total - Cash</i>			\$ (129,507)	\$ (130,597)	\$ (132,635)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (2,000)	\$ (1,997)	\$ (2,017)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (7,600)	\$ (5,793)	\$ (5,851)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ (1,646)	\$ (257)	\$ (262)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ (989)	\$ (570)	\$ (581)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (12,235)	\$ (8,617)	\$ (8,711)
Total Operating Expenditure			\$ (141,742)	\$ (139,214)	\$ (141,346)
Operating Income					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 15,000	\$ 14,188	\$ 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	\$ 3,000	\$ 2,750	\$ 3,000
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 19,000	\$ 16,938	\$ 18,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 19,000	\$ 16,938	\$ 18,000
OTHER LAW, ORDER & PUBLIC SAFETY					
Operating Expenditure					
Employee Costs - Salaries	RANGER	20084.0130	\$ (3,860)	\$ (2,141)	\$ (2,891)
Employee Costs - Superannuation	RANGER	20084.0141	\$ (266)	\$ -	\$ (271)
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ -	\$ (500)
Other Expenses - Donations	DCEO	20086.0255	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	RANGER	20086.0258	\$ -	\$ -	\$ -
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (5,000)	\$ (928)	\$ (2,000)
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ -	\$ (2,000)
Security & Vandalism (PC) - LEMC	RANGER	20515.0279	\$ -	\$ -	\$ -
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (218)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (31,411)	\$ (32,058)	\$ (32,841)
<i>Sub-total - Cash</i>			\$ (46,037)	\$ (35,345)	\$ (43,503)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (8,000)	\$ (7,000)	\$ (7,070)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (20,000)	\$ (19,526)	\$ (19,721)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20088.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (28,000)	\$ (26,526)	\$ (26,791)
Total Operating Expenditure			\$ (74,037)	\$ (61,871)	\$ (70,294)
Operating Income					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -
Other Revenue - Reimbursements - Other	RANGER	10051.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSES			\$ (1,087,874)	\$ (926,280)	\$ (966,046)
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 199,920	\$ 278,931	\$ 231,770

PROGRAM 7 - HEALTH

HEALTH ADMINISTRATION & INSPECTION

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (97)	\$ (2,500)
Employee Costs - Salaries	EHO	20111.0130	\$ (127,627)	\$ (108,136)	\$ (95,212)
Employee Costs - Superannuation	EHO	20111.0141	\$ (12,356)	\$ (9,300)	\$ (10,328)
Employee Costs - Relief Salaries / Contractor	EHO	20111.0264	\$ -	\$ (4,596)	\$ (5,000)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (800)	\$ (391)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (5,418)	\$ (4,768)	\$ (3,094)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ (2,000)	\$ (654)	\$ (2,000)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (1,775)	\$ (4,000)
Vehicle Running Costs - Motor Vehicle	MGR WORKS	20711.0182	\$ (14,000)	\$ (11,388)	\$ (13,000)
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (35,265)	\$ (35,991)	\$ (36,871)
<i>Sub-total - Cash</i>			\$ (204,466)	\$ (177,096)	\$ (172,906)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20115.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20115.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20115.0036	\$ (5,600)	\$ (1,033)	\$ (1,043)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ (1,941)	\$ (279)	\$ (285)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ (1,094)	\$ (1,893)	\$ (1,931)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (8,635)	\$ (3,205)	\$ (3,259)
Total Operating Expenditure			\$ (213,101)	\$ (180,301)	\$ (176,165)

Operating Income

Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 400	\$ 652	\$ 650
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 100	\$ 57	\$ -
Other Revenue - Licence Fees	EHO	10069.0072	\$ 200	\$ 142	\$ -
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,250	\$ -	\$ -
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,500	\$ 3,336	\$ 3,400
Other Revenue - Other Fees	EHO	10069.0248	\$ 2,350	\$ 807	\$ 800
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ 50	\$ -	\$ 50
Reimbursements - Salaries & Other Costs	EHO	10067.0219	\$ 30,525	\$ 24,527	\$ -
<i>Sub-total - Cash</i>			\$ 37,375	\$ 29,521	\$ 4,900
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ 897	\$ -
Total Operating Income			\$ 37,375	\$ 30,418	\$ 4,900

PREVENTIVE SERVICES - OTHER (Medical Centre)

Operating Expenditure

Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ (2,361)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (8,000)	\$ (4,249)	\$ (5,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (814)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (27,804)	\$ (28,376)	\$ (29,070)
<i>Sub-total - Cash</i>			\$ (40,804)	\$ (35,800)	\$ (39,070)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (59,000)	\$ (58,503)	\$ (59,088)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (2,000)	\$ (1,783)	\$ (1,801)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (61,000)	\$ (60,286)	\$ (60,889)
Total Operating Expenditure			\$ (101,804)	\$ (96,086)	\$ (99,959)

Operating Income

Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 72,000	\$ 73,784	\$ 74,500
<i>Sub-total - Cash</i>			\$ 72,000	\$ 73,784	\$ 74,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 72,000	\$ 73,784	\$ 74,500

TOTAL HEALTH OPERATING EXPENSES

			\$ (314,905)	\$ (276,387)	\$ (276,123)
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TOTAL HEALTH OPERATING INCOME

			\$ 109,375	\$ 104,202	\$ 79,400
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	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
PROGRAM 8 - EDUCATION & WELFARE					
Men's Shed (Booth Street)					
Operating Expenditure					
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (1,000)	\$ (1,650)	\$ (2,000)
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (1,000)	\$ (1,650)	\$ (2,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20130.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20130.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (1,000)	\$ (1,650)	\$ (2,000)
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	\$ (3,900)	\$ (3,900)	\$ (5,000)
Other Expenses - Disbursement of Rental	DCEO	20134.0286	\$ (19,226)	\$ (20,100)	\$ (19,226)
Other Expenses - Early Learning and Development Feasibility	MGR COMM SVCS	20134.0298	\$ (18,150)	\$ (12,850)	\$ (5,300)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (4,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,767)	\$ (4,864)	\$ (4,984)
<i>Sub-total - Cash</i>			\$ (51,043)	\$ (41,714)	\$ (37,511)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (7,500)	\$ (6,914)	\$ (6,983)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,500)	\$ (2,713)	\$ (2,740)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (10,000)	\$ (9,627)	\$ (9,723)
Total Operating Expenditure			\$ (61,043)	\$ (51,341)	\$ (47,234)
Operating Income					
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 24,033	\$ 25,307	\$ 25,300
Other Income - Lease Rental	ACCOUNTANT	10812.0230	\$ -	\$ -	\$ -
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -
Grant Income - Lotterywest	ACCOUNTANT	10813.0213	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 24,033	\$ 25,307	\$ 25,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 24,033	\$ 25,307	\$ 25,300

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
CHILD CARE					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (778)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (1,949)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ (293)	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,009)	\$ (1,204)	\$ (1,055)
<i>Sub-total - Cash</i>			\$ (6,009)	\$ (4,224)	\$ (6,055)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (500)	\$ -	\$ (500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,500)	\$ (20,125)	\$ (20,326)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (1,000)	\$ (825)	\$ (833)
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>			\$ (22,000)	\$ (20,950)	\$ (21,660)
Total Operating Expenditure			\$ (28,009)	\$ (25,174)	\$ (27,714)
OTHER WELFARE					
Operating Expenditure					
Other Expenses - Donations	DCEO	20813.0255	\$ (6,500)	\$ (5,500)	\$ (10,567)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,008)	\$ (1,029)	\$ (1,054)
<i>Sub-total - Cash</i>			\$ (7,508)	\$ (6,529)	\$ (11,621)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20152.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20152.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20152.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (7,508)	\$ (6,529)	\$ (11,621)
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	\$ (4,550)	\$ (4,550)	\$ (5,000)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (20,347)	\$ (20,767)	\$ (21,273)
<i>Sub-total - Cash</i>			\$ (24,897)	\$ (25,317)	\$ (26,273)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20146.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20146.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20146.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (24,897)	\$ (25,317)	\$ (26,273)
Operating Income					
Other Income - Reimbursements - Other	MGR COMM SVCS	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 35,477	\$ 30,798	\$ 30,504
Grant Income - Collet Barker Court	ACCOUNTANT	10821.0542	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 35,477	\$ 30,798	\$ 30,504
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 35,477	\$ 30,798	\$ 30,504
Borrowing Costs					
Capital Expenditure					
Principal Repayments - New SS Loan - Plantagenet Village	ACCOUNTANT	50822.0328	\$ (115,071)	\$ (115,071)	\$ (119,344)
Total Capital Expenditure			\$ (115,071)	\$ (115,071)	\$ (119,344)
Operating Expenditure					
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (35,477)	\$ (30,486)	\$ (30,504)
Total Operating Expenditure			\$ (35,477)	\$ (30,486)	\$ (30,504)
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (157,934)	\$ (140,497)	\$ (145,346)
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 59,510	\$ 56,105	\$ 55,804

PROGRAM 10 - COMMUNITY AMENITIES

DOMESTIC REFUSE COLLECTION

Operating Expenditure

Other Expenses - Refuse Collection and Recycling (PC)	MGR WORKS	20159.0334	\$ (192,340)	\$ (193,447)	\$ (198,447)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (23,803)	\$ (24,295)	\$ (24,886)
<i>Sub-total - Cash</i>			\$ (216,143)	\$ (217,742)	\$ (223,333)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (6,000)	\$ (4,400)	\$ (4,444)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20158.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,000)	\$ (4,400)	\$ (4,444)
Total Operating Expenditure			\$ (222,143)	\$ (222,142)	\$ (227,777)

Operating Income

Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 783	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ (1,014)	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 304,395	\$ 304,395	\$ 315,400
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 32,000	\$ 39,256	\$ 40,000
<i>Sub-total - Cash</i>			\$ 337,395	\$ 343,420	\$ 356,400
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 337,395	\$ 343,420	\$ 356,400

WASTE DISPOSAL SITES

Operating Expenditure

Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (168,015)	\$ (158,377)	\$ (161,545)
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,218)	\$ (3,145)	\$ (3,200)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,583)	\$ (2,274)	\$ (2,365)
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (94)	\$ (500)
Other Expenses - Water Monitoring & Reporting	MGR WORKS	20162.0285	\$ (15,000)	\$ (12,802)	\$ (15,000)
Refuse Site Maintenance (PC)	MGR WORKS	20165.0052	\$ (375,000)	\$ (546,882)	\$ (385,000)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (38,880)	\$ (39,682)	\$ (40,650)
<i>Sub-total - Cash</i>			\$ (603,596)	\$ (763,256)	\$ (608,659)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,800)	\$ (11,472)	\$ (11,587)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (25,500)	\$ (20,266)	\$ (20,469)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (8,800)	\$ (9,528)	\$ (9,623)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (45,100)	\$ (41,266)	\$ (41,679)
Total Operating Expenditure			\$ (648,696)	\$ (804,522)	\$ (650,338)

Operating Income

Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 50	\$ -
Rates Income - General Waste Levy Interim Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -
Rates Income - General Waste Levy	ACCOUNTANT	10816.0233	\$ -	\$ -	\$ -
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 155,000	\$ 178,781	\$ 100,000
<i>Sub-total - Cash</i>			\$ 155,000	\$ 178,831	\$ 100,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 155,000	\$ 178,831	\$ 100,000

SANITATION OTHER

Operating Income

Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,500	\$ 6,372	\$ 6,500
Total Operating Income			\$ 6,500	\$ 6,372	\$ 6,500

PROTECTION OF THE ENVIRONMENT

Operating Expenditure

Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (1,646)	\$ (3,000)
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,301)	\$ (1,327)	\$ (1,361)
Total Operating Expenditure			\$ (4,301)	\$ (2,973)	\$ (4,361)

Operating Income

Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ 772	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ 772	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
TOWN PLANNING					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (2,057)	\$ (3,500)
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (246,913)	\$ (240,877)	\$ (254,983)
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (34,996)	\$ (33,949)	\$ (36,073)
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (610)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (7,829)	\$ (6,890)	\$ (8,069)
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (8,000)	\$ (4,027)	\$ (5,000)
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ (383)	\$ (500)
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Cycleway Study	MGR DEV SVCS	20173.0290	\$ (7,500)	\$ (6,750)	\$ (10,000)
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (134)	\$ (1,500)
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (10,000)	\$ (3,575)	\$ (30,000)
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (20,000)	\$ -	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (10,000)	\$ (6,888)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (72,238)	\$ (73,728)	\$ (75,527)
<i>Sub-total - Cash</i>			\$ (425,176)	\$ (379,869)	\$ (447,352)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (10,700)	\$ (12,499)	\$ (12,624)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ (5,527)	\$ (980)	\$ (990)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ (4,625)	\$ (626)	\$ (639)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ (4,767)	\$ -	\$ (7,658)
<i>Sub-total - Non Cash</i>			\$ (25,619)	\$ (14,105)	\$ (21,910)
Total Operating Expenditure			\$ (450,795)	\$ (393,974)	\$ (469,262)
Operating Income					
Grant Income - Heritage Inventory	MGR DEV SVCS	10101.0250	\$ -	\$ -	\$ -
Reimbursements - Other - Advertising	MGR DEV SVCS	10103.0229	\$ 1,000	\$ -	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 12,000	\$ 13,698	\$ 13,000
Other Revenue - Lease Rental	ACCOUNTANT	10105.0230	\$ -	\$ -	\$ -
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ -	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 60	\$ 200
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 5,000	\$ 4,840	\$ 6,000
Other Revenue - Sale of Maps & Publications	MGR DEV SVCS	10105.0235	\$ -	\$ -	\$ -
Other Revenue - Subdivision Clearance Fees	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 1,639	\$ 2,000
<i>Sub-total - Cash</i>			\$ 20,300	\$ 20,237	\$ 22,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ 14,478	\$ 217	\$ -
Total Operating Income			\$ 34,778	\$ 20,454	\$ 22,300
CEMETERIES					
Operating Expenditure					
Cemeteries Maintenance (PC)	MGR WORKS	20181.0052	\$ (88,000)	\$ (94,110)	\$ (90,000)
Kendenup Cemetery - Construct Internal Roads	MGR WORKS	20182.0252	\$ -	\$ -	\$ (5,000)
Mount Barker Cemetery - Entry Statement	BLDG SRVR	20183.0252	\$ (5,000)	\$ -	\$ (5,000)
Mount Barker Cemetery - Drainage Repairs	MGR WORKS	20184.0252	\$ -	\$ -	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,374)	\$ (7,526)	\$ (7,710)
<i>Sub-total - Cash</i>			\$ (100,374)	\$ (101,636)	\$ (117,710)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (4,700)	\$ (4,695)	\$ (4,742)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20180.0036	\$ -	\$ (467)	\$ (472)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (800)	\$ (678)	\$ (685)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (5,500)	\$ (5,840)	\$ (5,898)
Total Operating Expenditure			\$ (105,874)	\$ (107,476)	\$ (123,608)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 58,000	\$ 65,745	\$ 60,000
Total Operating Income			\$ 58,000	\$ 65,745	\$ 60,000

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
OTHER COMMUNITY AMENITIES					
Operating Expenditure					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (7,000)	\$ (4,191)	\$ (5,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (19,000)	\$ (21,043)	\$ (20,000)
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,500)	\$ (135)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (9,685)	\$ (9,886)	\$ (10,126)
<i>Sub-total - Cash</i>			\$ (37,185)	\$ (35,255)	\$ (36,126)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (5,500)	\$ (5,179)	\$ (5,231)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21018.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (5,500)	\$ (5,179)	\$ (5,231)
Total Operating Expenditure			\$ (42,685)	\$ (40,434)	\$ (41,357)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,474,494)	\$ (1,571,520)	\$ (1,516,703)
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 591,673	\$ 615,594	\$ 545,200
<u>PROGRAM 11 - RECREATION & CULTURE</u>					
PUBLIC HALLS & CIVIC CENTRES					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (15,236)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (45,000)	\$ (41,434)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (5,000)	\$ (10,131)	\$ (5,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (38,034)	\$ (38,819)	\$ (39,766)
<i>Sub-total - Cash</i>			\$ (111,034)	\$ (105,620)	\$ (107,766)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (1,000)	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (200,500)	\$ (192,415)	\$ (194,339)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,500)	\$ (1,500)	\$ (1,515)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (203,000)	\$ (193,915)	\$ (195,854)
Total Operating Expenditure			\$ (314,034)	\$ (299,535)	\$ (303,620)
Operating Income					
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 100	\$ -	\$ -
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 238	\$ 500
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 200	\$ 481	\$ 400
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 1,000	\$ 98	\$ -
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ 500	\$ 742	\$ -
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 2,300	\$ 1,559	\$ 900
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 2,300	\$ 1,559	\$ 900

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
MOUNT BARKER SWIMMING POOL					
Operating Expenditure					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (3,965)	\$ (3,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (150,654)	\$ (151,774)	\$ (152,668)
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,215)	\$ (21,459)	\$ (20,519)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (800)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,896)	\$ (4,309)	\$ (4,962)
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ (11,500)	\$ (6,805)	\$ (4,695)
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (10,504)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (5,500)	\$ (3,276)	\$ (5,500)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (5,825)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (4,521)	\$ (6,000)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (35,234)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (859)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (43,435)	\$ (44,330)	\$ (45,412)
<i>Sub-total - Cash</i>			\$ (309,400)	\$ (293,661)	\$ (306,957)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,500)	\$ (7,107)	\$ (7,178)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (6,000)	\$ (5,740)	\$ (5,797)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (5,000)	\$ (4,833)	\$ (4,881)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (112,500)	\$ (113,326)	\$ (114,459)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ (514)	\$ (132)	\$ (135)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ (1,719)	\$ (3,176)	\$ (3,240)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (133,233)	\$ (134,314)	\$ (135,690)
Total Operating Expenditure			\$ (442,633)	\$ (427,975)	\$ (442,647)
Operating Income					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ 30,000	\$ 32,000	\$ 32,000
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 25,000	\$ 29,380	\$ 30,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 91	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ 136	\$ -
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 20,000	\$ 17,501	\$ 18,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 17,000	\$ 19,878	\$ 20,000
<i>Sub-total - Cash</i>			\$ 93,000	\$ 98,986	\$ 101,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 93,000	\$ 98,986	\$ 101,000
<i>Operating Surplus / (Deficit)</i>			<i>\$ (349,633)</i>	<i>\$ (328,989)</i>	<i>\$ (341,647)</i>

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
REC.CENTRE					
Operating Expenditure					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (4,300)	\$ (2,411)	\$ (3,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (194,372)	\$ (172,362)	\$ (184,061)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (25,925)	\$ (19,789)	\$ (20,257)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,000)	\$ (1,576)	\$ (1,600)
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (7,583)	\$ (6,673)	\$ (6,982)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (1,832)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (6,290)	\$ (8,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (3,734)	\$ (10,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (1,774)	\$ (8,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (15,000)	\$ (11,728)	\$ (25,000)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (12,000)	\$ (12,398)	\$ (13,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (30,000)	\$ (30,445)	\$ (25,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ -	\$ (1,000)
Building & Grounds - Building Renewal Projects	MGR COMM SVCS	21104.0252	\$ (34,500)	\$ (18,804)	\$ (5,000)
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (49,089)	\$ (50,104)	\$ (51,325)
<i>Sub-total - Cash</i>			\$ (403,269)	\$ (339,920)	\$ (366,725)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (14,000)	\$ (1,870)	\$ (1,889)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ (2,069)	\$ (306)	\$ (312)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ (1,257)	\$ (132)	\$ (135)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (17,326)	\$ (2,308)	\$ (2,335)
Total Operating Expenditure			\$ (420,595)	\$ (342,228)	\$ (369,061)
Operating Income					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 30,000	\$ 25,643	\$ 25,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 6,000	\$ 1,732	\$ 2,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 10,000	\$ 5,459	\$ 7,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 65,000	\$ 66,800	\$ 65,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 2,500	\$ 6,398	\$ 3,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 4,073	\$ 5,000
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ 1,300	\$ -	\$ -
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 33,771	\$ 25,162	\$ 25,825
<i>Sub-total - Cash</i>			\$ 153,571	\$ 135,267	\$ 132,825
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 153,571	\$ 135,267	\$ 132,825
<i>Operating Surplus / (Deficit)</i>			\$ (267,024)	\$ (206,961)	\$ (236,235)

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
PARKS & RECREATION GROUNDS					
Operating Expenditure					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (40,000)	\$ (38,877)	\$ (45,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (65,000)	\$ (63,610)	\$ (60,000)
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (430,000)	\$ (458,841)	\$ (450,000)
Parks Mtce (PC) - Playground Maintenance	MGR WORKS	20212.0469	\$ -	\$ -	\$ (10,000)
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (25,000)	\$ (23,220)	\$ (25,000)
Employee Costs - Apprentice / Trainee	MGR WORKS	20206.0351	\$ (67,000)	\$ (65,402)	\$ (65,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (5,650)	\$ (6,025)	\$ (33,040)
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (56,371)	\$ (57,535)	\$ (58,938)
<i>Sub-total - Cash</i>			\$ (689,021)	\$ (713,510)	\$ (746,978)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (1,000)	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (265,000)	\$ (282,208)	\$ (287,852)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (180,000)	\$ (199,821)	\$ (203,817)
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>			\$ (446,000)	\$ (482,029)	\$ (491,670)
Total Operating Expenditure			\$ (1,135,021)	\$ (1,195,539)	\$ (1,238,648)
Operating Income					
Reimbursements - Other	DCEO	10118.0229	\$ 3,000	\$ 3,761	\$ 15,000
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ 758	\$ -
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ 2,797	\$ 2,500
Other Revenue - Frost Park	DCEO	10120.0426	\$ 7,000	\$ 6,571	\$ 7,000
Other Revenue - Sounness Park	DCEO	10120.0427	\$ 5,000	\$ 3,547	\$ -
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 3,567	\$ 3,432	\$ 1,693
<i>Sub-total - Cash</i>			\$ 18,567	\$ 20,866	\$ 26,193
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 18,567	\$ 20,866	\$ 26,193
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (34,740)	\$ (34,740)	\$ (36,087)
Total Capital Expenditure			\$ (34,740)	\$ (34,740)	\$ (36,087)
Operating Expenditure					
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (12,154)	\$ (11,393)	\$ (10,596)
Total Operating Expenditure			\$ (12,154)	\$ (11,393)	\$ (10,596)

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
LIBRARY SERVICES					
Mount Barker Library & Art Gallery					
Operating Expenditure					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (159)	\$ (2,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (118,596)	\$ (125,624)	\$ (122,279)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (13,894)	\$ (14,641)	\$ (14,328)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (725)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,854)	\$ (3,392)	\$ (3,974)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (196)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (2,500)	\$ (3,165)	\$ (2,500)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (12,000)	\$ (11,540)	\$ (14,000)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (1,008)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (3,634)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (372)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (1,324)	\$ (1,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (5,000)	\$ (396)	\$ (3,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (2,577)	\$ (8,500)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,500)	\$ (1,492)	\$ (1,500)
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ (5,000)	\$ -	\$ -
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (4,660)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (10,000)	\$ (2,987)	\$ (5,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (22,000)	\$ (20,598)	\$ (22,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (1,905)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (76,789)	\$ (78,372)	\$ (80,285)
<i>Sub-total - Cash</i>			\$ (299,833)	\$ (278,767)	\$ (297,566)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (12,500)	\$ (5,318)	\$ (5,371)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ (2,583)	\$ (491)	\$ (501)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ (660)	\$ (1,485)	\$ (1,515)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (15,743)	\$ (7,294)	\$ (7,387)
Total Operating Expenditure			\$ (315,576)	\$ (286,061)	\$ (304,952)
Operating Income					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ 1,150	\$ -
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 680	\$ 1,000
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 2,000	\$ 2,925	\$ 2,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 983	\$ 500
<i>Sub-total - Cash</i>			\$ 3,500	\$ 5,738	\$ 3,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 3,500	\$ 5,738	\$ 3,500
<i>Operating Surplus / (Deficit)</i>			<i>\$ (312,076)</i>	<i>\$ (280,323)</i>	<i>\$ (301,452)</i>

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
OTHER RECREATION & CULTURE (Incl Mitchell House, and Police Station Museum)					
Operating Expenditure					
Employee Costs - Salaries (Club Development)	MGR COMM SVCS	20220.0130	\$ (38,589)	\$ (36,558)	\$ (39,108)
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,390)	\$ (4,595)	\$ (4,464)
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (6,902)	\$ (10,000)
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (37,098)	\$ (18,019)	\$ (49,079)
Other Expenses - Donations	DCEO	20221.0255	\$ (22,186)	\$ (19,340)	\$ (33,461)
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (943)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (4,477)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (55,000)	\$ (66,281)	\$ (60,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (25,603)	\$ (26,131)	\$ (26,769)
<i>Sub-total - Cash</i>			\$ (205,866)	\$ (183,246)	\$ (235,880)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (275,000)	\$ (275,592)	\$ (281,104)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (22,800)	\$ (29,850)	\$ (30,447)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (297,800)	\$ (305,442)	\$ (311,551)
Total Operating Expenditure			\$ (503,666)	\$ (488,688)	\$ (547,431)
Operating Income					
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ -	\$ 507	\$ -
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 35,000	\$ 35,000	\$ 30,000
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ 869	\$ -
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 25,000	\$ 38,300	\$ 25,000
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ 14,639	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 61,105	\$ 90,420	\$ 56,105
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 61,105	\$ 90,420	\$ 56,105
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (23,370)	\$ (23,370)	\$ (25,098)
Total Capital Expenditure			\$ (23,370)	\$ (23,370)	\$ (25,098)
Operating Expenditure					
Financial Expenses - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (3,567)	\$ (3,393)	\$ (1,693)
Total Operating Expenditure			\$ (3,567)	\$ (3,393)	\$ (1,693)
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,147,246)	\$ (3,054,813)	\$ (3,218,648)
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 332,043	\$ 352,836	\$ 320,524

PROGRAM 12 - TRANSPORT

ROAD MAINTENANCE

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (248)	\$ (3,500)
Other Expenses - Signs Audit (incl Kendenup Street Numbers)	MGR WORKS	21211.0302	\$ (6,000)	\$ (446)	\$ (6,000)
Other Expenses - RAMM Data Upgrade	MGR WORKS	21211.0304	\$ (5,000)	\$ (6,525)	\$ (5,000)
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (4,733)	\$ (5,000)
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ -
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (5,000)	\$ (1,781)	\$ (5,000)
Road Maintenance (PC) - General	MGR WORKS	20225.0126	\$ (1,450,000)	\$ (1,554,182)	\$ (1,550,000)
Road Maintenance (PC) - Tree Pruning	MGR WORKS	20225.0390	\$ (170,000)	\$ (165,942)	\$ (170,000)
Road Maintenance (PC) - Edge Patching	MGR WORKS	20225.0391	\$ (5,000)	\$ (3,812)	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	MGR WORKS	20225.0392	\$ (10,000)	\$ (9,428)	\$ (30,000)
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (868,080)	\$ (465,991)	\$ (25,000)
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (677)	\$ (3,000)
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (70,000)	\$ (68,719)	\$ (70,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (71,212)	\$ (72,680)	\$ (74,455)
<i>Sub-total - Cash</i>			\$ (2,671,792)	\$ (2,355,164)	\$ (1,976,955)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (3,220,000)	\$ (2,999,578)	\$ (3,059,569)
Non Cash Expenses - Depreciation - Footpaths Infrastructure	ACCOUNTANT	20224.0190	\$ (75,000)	\$ (73,378)	\$ (74,846)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (163,000)	\$ (161,143)	\$ (164,366)
<i>Sub-total - Non Cash</i>			\$ (3,458,000)	\$ (3,234,099)	\$ (3,298,780)
Total Operating Expenditure			\$ (6,129,792)	\$ (5,589,263)	\$ (5,275,735)
Operating Income					
Grant Income - Asset Management	MGR WORKS	10133.0089	\$ -	\$ -	\$ -
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -
Contributions - Other Contributions	MGR WORKS	10134.0200	\$ -	\$ 591	\$ -
Contributions - Roadworks Contributions	MGR WORKS	10134.0197	\$ 867,898	\$ 280,508	\$ 25,000
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 1,200	\$ 1,000
Total Operating Income			\$ 868,898	\$ 282,299	\$ 26,000
TOTAL TRANSPORT OPERATING EXPENSES			\$ (6,129,792)	\$ (5,589,263)	\$ (5,275,735)
TOTAL TRANSPORT OPERATING INCOME			\$ 868,898	\$ 282,299	\$ 26,000

PROGRAM 13 - ECONOMIC SERVICES

RURAL SERVICES

Operating Expenditure

Other Expenses - Donations	DCEO	21305.0255	\$ (4,800)	\$ (4,800)	\$ (5,300)
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ -	\$ (3,000)
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (10,000)	\$ (8,784)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (16,328)	\$ (16,665)	\$ (17,071)
Total Operating Expenditure			\$ (35,128)	\$ (30,249)	\$ (36,371)

Operating Income

Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ -	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ -	\$ 2,000
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 10,000	\$ 9,604	\$ 10,000
Total Operating Income			\$ 15,000	\$ 9,604	\$ 15,000

FERAL PIG ERADICATION PROGRAM

Operating Expenditure

Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (20,000)	\$ (49,342)	\$ (25,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (7,428)	\$ (5,000)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (2,500)	\$ (4,524)	\$ (4,500)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ (2,970)	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (20,752)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,804)	\$ (4,000)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (56,500)	\$ (89,820)	\$ (63,500)

Operating Income

Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 5,000	\$ 17,800	\$ 5,000
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ 25,000	\$ 25,000	\$ 27,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ -	\$ 9,500	\$ 5,000
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 10,000	\$ 10,000	\$ 10,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 16,500	\$ 12,645	\$ 16,500
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ 14,876	\$ -
Total Operating Income			\$ 56,500	\$ 89,821	\$ 63,500

TOURISM & AREA PROMOTION

Operating Expenditure

Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (10,000)	\$ (8,373)	\$ (10,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (16,000)	\$ (19,452)	\$ (16,000)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ -	\$ (1,500)
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (92,040)	\$ (48,724)	\$ (60,000)
Other Expenses - Visitor Signage Strategy	CEO	21311.0030	\$ -	\$ -	\$ (5,000)
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (63,401)	\$ (64,710)	\$ (66,288)
<i>Sub-total - Cash</i>			<i>\$ (182,941)</i>	<i>\$ (141,259)</i>	<i>\$ (158,788)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (47,500)	\$ (45,323)	\$ (45,776)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (2,500)	\$ (3,405)	\$ (3,439)
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>			<i>\$ (50,000)</i>	<i>\$ (48,728)</i>	<i>\$ (49,215)</i>
Total Operating Expenditure			\$ (232,941)	\$ (189,987)	\$ (208,003)

Operating Income

Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ 4,064	\$ -
<i>Sub-total - Cash</i>			<i>\$ -</i>	<i>\$ 4,064</i>	<i>\$ -</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ 4,064	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
BUILDING CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,500)	\$ (859)	\$ (2,000)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (142,036)	\$ (116,089)	\$ (118,411)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (8,565)	\$ -	\$ (9,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (34,567)	\$ (28,791)	\$ (29,367)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,360)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (7,492)	\$ (6,594)	\$ (6,726)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (1,140)	\$ (1,000)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (20,186)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (7,000)	\$ (13,659)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (2,500)	\$ (2,775)	\$ (2,500)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (211)	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,969)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (8,714)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (40,160)	\$ (40,989)	\$ (41,989)
<i>Sub-total - Cash</i>			\$ (287,020)	\$ (244,336)	\$ (265,692)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (3,000)	\$ (3,882)	\$ (3,921)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ (1,862)	\$ (376)	\$ (384)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ (3,191)	\$ (5,331)	\$ (5,438)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (8,053)	\$ (9,589)	\$ (9,742)
Total Operating Expenditure			\$ (295,073)	\$ (253,925)	\$ (275,434)
Operating Income					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 17,563	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 375	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 592	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 7,000	\$ 16,946	\$ 15,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 32,884	\$ 34,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 500	\$ 1,800	\$ 1,000
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ -	\$ 5,000
<i>Sub-total - Cash</i>			\$ 73,000	\$ 70,160	\$ 81,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 73,000	\$ 70,160	\$ 81,500

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
CATTLE SALEYARDS					
Operating Expenditure					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (2,979)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (243,826)	\$ (233,394)	\$ (249,069)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (24,450)	\$ (22,535)	\$ (25,184)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (2,604)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (1,068)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (90)	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (4,400)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (11,117)	\$ (10,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (3,000)	\$ (1,384)	\$ (3,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (5,500)	\$ (6,589)	\$ (6,000)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ -	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (30,561)	\$ (35,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (3,000)	\$ (3,439)	\$ (4,500)
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (5,121)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (19,327)	\$ (25,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (11,097)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (4,831)	\$ (6,000)
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (25,000)	\$ (12,179)	\$ (25,000)
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (65,000)	\$ (59,604)	\$ (65,000)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (74,531)	\$ (76,068)	\$ (77,924)
<i>Sub-total - Cash</i>			\$ (579,307)	\$ (508,388)	\$ (590,677)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (29,500)	\$ (17,700)	\$ (17,877)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (456,000)	\$ (445,568)	\$ (450,024)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (20,000)	\$ (11,533)	\$ (11,648)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (18,000)	\$ (17,800)	\$ (17,978)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ (2,100)	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ (3,041)	\$ (583)	\$ (595)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ (1,553)	\$ (3,180)	\$ (3,244)
<i>Sub-total - Non Cash</i>			\$ (530,194)	\$ (496,364)	\$ (501,365)
Total Operating Expenditure			\$ (1,109,501)	\$ (1,004,752)	\$ (1,092,043)
Operating Income					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 62,500	\$ 66,096	\$ 62,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 18,000	\$ 21,716	\$ 18,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ 12,000	\$ 12,000
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 8,240	\$ 10,429	\$ 11,000
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 11,400	\$ 11,986	\$ 11,500
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 8,500	\$ 16,847	\$ 11,500
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,550	\$ 7,212	\$ 8,000
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 547,000	\$ 540,523	\$ 560,000
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 12,360	\$ 11,775	\$ 13,500
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 6,300	\$ 6,417	\$ 6,800
<i>Sub-total - Cash</i>			\$ 692,650	\$ 705,001	\$ 714,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ 5,720
Total Operating Income			\$ 692,650	\$ 705,001	\$ 720,020
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (416,851)	\$ (299,751)	\$ (372,023)
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (22,092)	\$ (22,092)	\$ (22,693)
Total Capital Expenditure			\$ (22,092)	\$ (22,092)	\$ (22,693)
Operating Expenditure					
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (6,602)	\$ (6,891)	\$ (6,001)
Total Operating Expenditure			\$ (6,602)	\$ (6,891)	\$ (6,001)

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
OTHER ECONOMIC SERVICES					
Operating Expenditure					
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (55,000)	\$ (76,499)	\$ (75,000)
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ (15)	\$ (2,000)
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ -	\$ (100)
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,361)	\$ (9,553)	\$ (9,787)
<i>Sub-total - Cash</i>			\$ (66,461)	\$ (86,067)	\$ (86,887)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (4,500)	\$ (3,219)	\$ (3,251)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,500)	\$ (3,219)	\$ (3,251)
Total Operating Expenditure			\$ (70,961)	\$ (89,286)	\$ (90,138)
Operating Income					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 50,000	\$ 53,415	\$ 70,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ 500	\$ 492	\$ 500
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 130	\$ 500
<i>Sub-total - Cash</i>			\$ 51,000	\$ 54,037	\$ 71,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 51,000	\$ 54,037	\$ 71,000
VEHICLE LICENSING					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (56,909)	\$ (56,625)	\$ (57,873)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,335)	\$ (5,318)	\$ (5,426)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,850)	\$ (1,628)	\$ (1,881)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (108,453)	\$ (110,693)	\$ (113,391)
<i>Sub-total - Cash</i>			\$ (173,947)	\$ (174,264)	\$ (179,971)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ (1,283)	\$ (199)	\$ (203)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ (431)	\$ (934)	\$ (953)
<i>Sub-total - Cash</i>			\$ (1,714)	\$ (1,133)	\$ (1,156)
Total Operating Expenditure			\$ (175,661)	\$ (175,397)	\$ (181,127)
Operating Income					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 90,766	\$ 100,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 487	\$ 500
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -
Total Operating Income			\$ 100,500	\$ 91,253	\$ 100,500
<i>Operating Surplus / (Deficit)</i>			<i>\$ (75,161)</i>	<i>\$ (84,144)</i>	<i>\$ (80,627)</i>
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,982,367)	\$ (1,840,306)	\$ (1,952,618)
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 988,650	\$ 1,023,940	\$ 1,051,520

PROGRAM 14 - OTHER PROPERTY & SERVICES
PRIVATE WORKS
Operating Expenditure

Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (212,000)	\$ (246,625)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,225)	\$ (15,540)	\$ (15,918)
Total Operating Expenditure			\$ (227,225)	\$ (262,165)	\$ (45,918)

Operating Income

Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 212,000	\$ 261,669	\$ 34,500
Total Operating Income			\$ 212,000	\$ 261,669	\$ 34,500

<i>Operating Surplus / (Deficit)</i>			\$ (15,225)	\$ (496)	\$ (11,418)
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PUBLIC WORKS OVERHEADS
Operating Expenditure

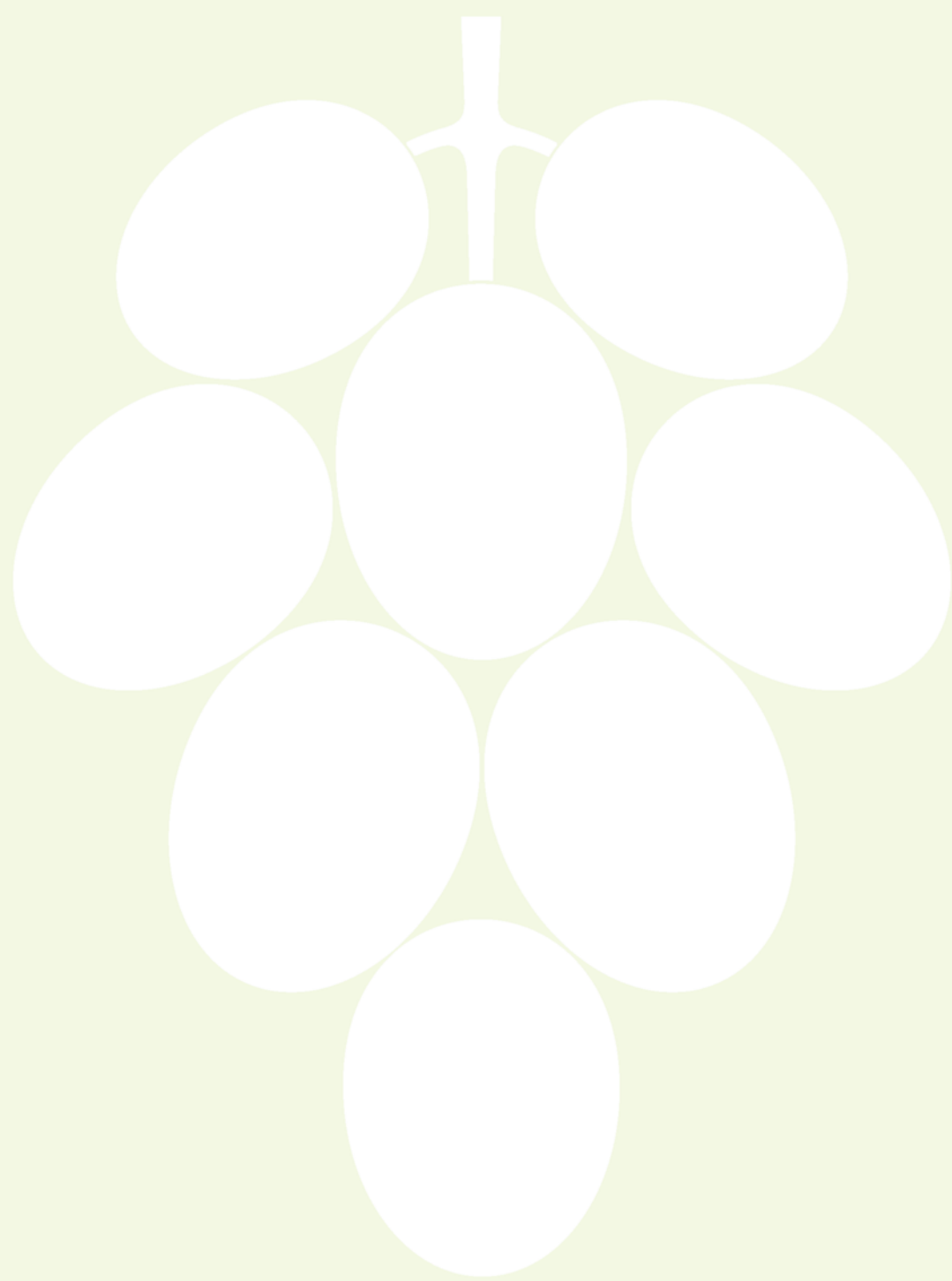
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (25,000)	\$ (17,904)	\$ (25,000)
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (36,000)	\$ (34,038)	\$ (36,000)
Employee Costs - Travel & Accommodation	MGR WORKS	20260.0267	\$ (4,000)	\$ (2,113)	\$ (4,000)
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (620)	\$ (1,000)
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (337,494)	\$ (355,419)	\$ (362,527)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ (779)	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (179,412)	\$ (175,136)	\$ (178,639)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (17,000)	\$ (17,833)	\$ (17,000)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (53,042)	\$ (46,681)	\$ (47,615)
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (401,891)	\$ (412,917)	\$ (421,175)
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (11,384)	\$ (10,000)
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (30,000)	\$ (34,251)	\$ (35,000)
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (1,641)	\$ (3,500)
Other Expenses - Event Road Closures	MGR WORKS	20262.0394	\$ (4,000)	\$ (3,388)	\$ (4,000)
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (17,500)	\$ (26,290)	\$ (20,000)
Other Expenses - RAMM Roads Database	MGR WORKS	20262.0304	\$ (7,500)	\$ (6,621)	\$ (7,500)
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ -	\$ (5,030)	\$ (7,500)
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (25,453)	\$ (10,000)
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (30,000)	\$ (44,014)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (11,135)	\$ (10,000)
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (639)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (518)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (25,000)	\$ (19,148)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (145,651)	\$ (148,658)	\$ (152,283)
<i>Sub-total - Cash</i>			<i>\$ (1,353,240)</i>	<i>\$ (1,401,609)</i>	<i>\$ (1,422,989)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (9,200)	\$ (5,033)	\$ (5,083)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (67,500)	\$ (65,857)	\$ (66,516)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (96,000)	\$ (70,706)	\$ (71,413)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (4,000)	\$ (3,900)	\$ (3,939)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ (18,755)	\$ (4,703)	\$ (4,797)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ (13,660)	\$ (21,162)	\$ (21,585)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (17,444)	\$ (17,716)	\$ (6,109)
<i>Sub-total - Non Cash</i>			<i>\$ (226,559)</i>	<i>\$ (189,077)</i>	<i>\$ (179,443)</i>
Sub-total Operating Expenditure			\$ (1,579,799)	\$ (1,590,686)	\$ (1,602,432)

Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,579,799	\$ 1,590,686	\$ 1,602,432
Total Operating Expenditure			\$ -	\$ -	\$ -

Operating Income

Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 6,760
Other Income - Other	ACCOUNTANT	11411.0232	\$ 1,500	\$ 568	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ 8,260</i>	<i>\$ 7,328</i>	<i>\$ 8,260</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ -	\$ 3,929
Total Operating Income			\$ 8,260	\$ 7,328	\$ 12,189

	Responsible Officer	Account Number	Amended Budget 30 June 2017	Estimated Actual 30 June 2017	Budget 30 June 2018
PLANT OPERATION COSTS					
Operating Expenditure					
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (40,000)	\$ (34,950)	\$ (35,649)
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (802)	\$ (3,000)
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (60,169)	\$ (56,908)	\$ (58,046)
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (42,467)	\$ (38,359)	\$ (39,126)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (7,509)	\$ (7,960)	\$ (8,119)
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,786)	\$ (1,572)	\$ (1,603)
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (4,245)	\$ (5,000)
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (2,671)	\$ (25,000)
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (250,000)	\$ (255,461)	\$ (250,000)
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (12,970)	\$ (15,000)
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (24,000)	\$ (23,851)	\$ (25,000)
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (120,000)	\$ (120,292)	\$ (122,000)
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (14,082)	\$ (50,000)
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (40,000)	\$ (42,229)	\$ (40,000)
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (24,699)	\$ (50,000)
Operating Costs - Courier & Freight	MGR WORKS	20281.0344	\$ -	\$ -	\$ (15,000)
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (2,662)	\$ (5,000)
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (10,000)	\$ (9,131)	\$ (10,000)
<i>Sub-total - Cash</i>			\$ (709,431)	\$ (652,844)	\$ (758,044)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (425,000)	\$ (224,801)	\$ (236,041)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (9,772)	\$ (18,793)	\$ (175,967)
<i>Sub-total - Non Cash</i>			\$ (434,772)	\$ (243,594)	\$ (412,008)
Sub-total Operating Expenditure			\$ (1,144,203)	\$ (896,438)	\$ (1,170,052)
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,144,203	\$ 896,438	\$ 1,170,052
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 78,189	\$ -	\$ 32,240
Total Operating Income			\$ 78,189	\$ -	\$ 32,240
UNCLASSIFIED					
Operating Expenditure					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (20,064)	\$ (20,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (5,611)	\$ (5,000)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (15,000)	\$ (10,168)	\$ (10,000)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (818)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (3,542)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,051)	\$ (15,362)	\$ (15,737)
<i>Sub-total - Cash</i>			\$ (59,051)	\$ (55,565)	\$ (54,737)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (400)	\$ (380)	\$ (384)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (20,500)	\$ (20,500)	\$ (20,705)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (20,900)	\$ (20,880)	\$ (21,089)
Total Operating Expenditure			\$ (79,951)	\$ (76,445)	\$ (75,826)
Operating Income					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 50,000	\$ 40,636	\$ 45,000
Other Income - Lease Rental	DCEO	11420.0230	\$ 1,000	\$ 955	\$ 1,000
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 3,500	\$ 4,929	\$ 1,000
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 54,500	\$ 46,520	\$ 47,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 54,500	\$ 46,520	\$ 47,000
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (307,176)	\$ (338,610)	\$ (121,743)
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 352,949	\$ 315,517	\$ 125,929



FEES & CHARGES

2017.18

FEES & CHARGES

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2017

Adopted Budget 2017/2018

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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
<u>PROGRAM 4 - Governance</u>			
Publications			
'Rich and Beautiful' Book	** c	\$30.00	\$31.50
'Mountain Country ' Book (Retailers only - per six book)	** c	\$90.00	\$90.00
Rate Book Enquiry			
Written Rate Searches	** c	\$30.00	\$31.50
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$38.00	\$40.00
Rate - Other			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$27.00	\$28.00
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)	** c	\$6.00	\$6.50
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)	** c	\$12.50	\$13.00
Freedom of Information			
Freedom of Information Charges as Set under the FOI Act Regulations:			
- Application Fee	s	\$30.00	\$30.00
- Charge for Time Dealing with the Application - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Access Time Supervised by Staff - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Photocopying Staff Time - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Black & White Photocopy - A4	s	\$0.35	\$0.35
- Black & White Photocopy - A3	c	\$0.65	\$0.70
- Colour Photocopy - A4	c	\$2.10	\$2.20
- Colour Photocopy - A3	c	\$4.20	\$4.40
Other			
Provision of Rural Street Number - New	** c	\$0.00	\$30.00
Provision of Rural Street Number - Number Changed	** c	\$0.00	\$0.00
Hire of Video/Data Projector - Per Day	** c	\$68.00	\$70.00
Hire of Video/Data Projector - Bond	** c	\$135.00	\$140.00
Hire of Electronic Equipment- Per Day	** c	\$35.00	\$35.00
Hire of Electronic Equipment - Bond	** c	\$120.00	\$140.00
Hire of Other Equipment	** c	N/A	\$100.00
Shire Maps	** c	\$30.00	\$30.00
Sale of GIS Images (A4)	** c	\$12.50	\$13.00
Sale of GIS Images (A3)	** c	\$37.00	\$37.00
Staff Charge-Out Fee - Per Hour	** c	\$84.00	\$88.00
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)	** c	\$40.00	\$42.00

SCHEDULE OF FEES AND CHARGES

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PROGRAM 5 - Law, Order & Public Safety

Companion Animal Licences

Dog Registrations

	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
- Unsterilised - One Year	s	\$50.00	\$50.00
- Unsterilised - Three Years	s	\$120.00	\$120.00
- Unsterilised - Lifetime	s	\$250.00	\$250.00
- Sterilised - One Year	s	\$20.00	\$20.00
- Sterilised - Three Years	s	\$42.50	\$42.50
- Sterilised - Lifetime	s	\$100.00	\$100.00
- Guide Dogs	s	Nil	Nil
- Search and rescue dogs in the ownership of a police officer (Statutory declaration required)	s	N/A	Nil
- Dogs Used for Droving or Tending Stock	s	25% of fee	25% of fee
- Dogs Owned by Pensioners	s	50% of fee	50% of fee
- Foxhounds, bona fide kept together in a kennelled pack of not less than ten	s	\$40.00 per pack	\$40.00 per pack
- Registration After 31 May (Current Year Only)	s	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

Cat Registrations

- New or Renewed - One Year	s	\$20.00	\$20.00
- New or Renewed - One Year (If application made after 31 May until next 31 October)	s	\$10.00	\$10.00
- New or renewed registration for three years	s	\$42.50	\$42.50
- Registration for Life	s	\$100.00	\$100.00
- Approved Breeding Cats (Per breeding cat - male or female)	s	\$100.00	\$100.00
- Pensioner Fee	s	50% of fee	50% of fee

IMPOUNDING FEES - DOGS

- First Offence - for owner	c	\$84.00	\$88.00
- Second Offence - for owner	c	\$100.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$138.00	\$145.00
Daily Care	c	\$27.00	\$28.00

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
<u>IMPOUNDING FEES - CATS</u>			
- First Offence - for owner	c	\$84.00	\$88.00
- Second Offence - for owner	c	\$100.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$138.00	\$145.00
Daily Care	c	\$27.00	\$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
Impounding Fee Daily while in Pound	c	\$15.00	\$16.00
<u>IMPOUNDING FEES - STOCK</u>			
All Stock Impounded Between 8.00am & 5.00pm:			
- First Offence	c	\$105.00	\$110.00
- Second Offence	c	\$130.00	\$135.00
- Third Offence & Thereafter	c	\$157.00	\$165.00
All Stock Impounded Between 5.00pm & 8.00am:			
- First Offence	c	\$135.00	\$140.00
- Second Offence	c	\$162.00	\$170.00
- Third Offence & Thereafter	c	\$190.00	\$200.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$30.00	\$32.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$14.50	\$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)
<u>MISCELLANEOUS</u>			
Bond - Animal Trap	c	\$63.00	\$65.00
Bond - Anti Barking Dog Collar	c	\$63.00	\$65.00
Destruction of Animals at owner's Request	** c	\$84.00	\$88.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	c	\$26.00	\$27.00

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

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
<u>PROGRAM 7 - Health</u>			
Health Administration & Inspection			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$150.00	\$157.00
Hawker's Licence - Non Food/Per Annum	c	\$26.00	\$27.00
Annual Registration of Lodging House	c	\$260.00	\$275.00
License & Renewal of Morgue	c	\$118.00	\$134.00
Health Assessment Fee	c	\$124.00	\$130.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$63.00	\$63.00
Food premises Inspections (Annual)			
- Supermarket	c	N/A	\$400.00
- Medium / High Risk	c	N/A	\$200.00
- Low risk	c	N/A	\$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	\$60.00	\$63.00
- Park Home	c	\$123.00	\$130.00
- Temporary Accommodation	c	\$123.00	\$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

SCHEDULE OF FEES AND CHARGES

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PROGRAM 10 - Community Amenities

Refuse Collection Services (Receptacle Charge)

Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable.

This charge permits one approved rubbish bin pickup per week and one 240 litre recycling bin per fortnight at no extra charge, per annum

Weekly Service - Commercial & Industrial - This charge permits one approved 240 litre bin pickup, per annum

Additional Services - All - per annum

Replacement 120 Litre Blue Bin

Replacement 240 Litre Green Bin (Yellow Lid)

Replacement of Lost/Misplaced Additional Bin Stickers

Statutory (s) or
Council (c) Fee

2016/2017

2017/2018

\$195.00

\$200.00

\$195.00

\$200.00

\$195.00

\$200.00

\$73.00

\$75.00

\$130.00

\$135.00

\$6.00

\$7.00

Waste Disposal at Landfill Sites & Transfer Stations

Mount Barker Waste Disposal Site and Kendenup Transfer Station

Four tokens per month per domestic household be issued to rateable rural properties who do not receive a Council provided kerbside pickup service be adopted as the method for collecting fees & charges for the disposal of waste at the Council's various landfill and transfer station sites for the 2017/2018 financial year. The following fees and token values will be charged:

Item	Tokens Required			
1 x 120L or 240L Mobile Garbage Bin - Units of 240L Thereafter	1	c	\$3.75	\$3.85
Car Boot Load	1	c	\$3.75	\$3.85
Station Wagon Boot Load	2	c	\$7.50	\$7.70
Mattress - single	2		N/A	\$7.70
Mattress - double	4		N/A	\$15.40
Mattress - queen	6		N/A	\$23.10
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	8	c	\$15.00	\$30.80
Small Truck (2-4 tonne)	24	c	\$45.00	\$92.40
Medium Truck (4-6 tonne)	48	c	\$90.00	\$184.80
Truck (6-8 tonne)	72	c	\$90.00	\$277.20
Truck - 8 Plus Tonne Single Axle	96	c	\$187.50	\$369.60
Truck - 8 Plus Tonne Dual Axle	96	c	\$187.50	\$369.60
Truck (Semi Trailer 20m³ Capacity)	100	c	\$375.00	\$385.00
Truck (8 tonne Rubbish Truck - Compacted)	100	c	\$375.00	\$385.00
Bulk Bin (3m³ or Less)	12	c	\$45.00	\$46.20
Bulk Bin (3m³ - 6m³)	24	c	\$60.00	\$92.40
Bulk Bin (6m³ - 10m³)	40	c	\$90.00	\$154.00
Bulk Bin (11m³ - 20m³)	80	c	\$150.00	\$308.00
Bulk Bin (21m³ - 30m³)	100	c	\$217.50	\$385.00
Bulk Bin (Exceeding 30m³)	120	c	\$228.75	\$462.00

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
Car Body (If placed in Recyclable Area)	20 c	\$67.50	\$77.00
Truck Body/Large Equipment (If Recyclable)	30 c	\$67.50	\$115.50
White Goods - per m ³ or part thereof	4 c	No charge	\$15.40
e-waste	4 c	No charge	\$15.40
Asbestos - per m ³ or part thereof - Accepted at O'Neill Road site only	50 c	\$187.50	\$192.50
Batteries (Car, Truck etc)	Free c	No charge	No charge
Untaminated, Sorted Scrap Metal - per m ³ or part thereof	4 c	Charged as per Item	\$15.40
Untaminated Timber	Free c	No charge	No charge
Untaminated Green Waste	Free c	No charge	No charge
Clean Fill	Free c	No charge	No charge
Septage (\$/kl)	16 c	\$60.00	\$61.60
After Hours Septage Disposal call Out Fee	60 c	\$225.00	\$231.00
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1 c	\$3.75	\$3.85
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1 c	\$3.75	\$3.85
Carcasses (Large Animal ie: cow, horse)	4 c	\$15.00	\$15.40
After Hours Carcass Disposal call Out Fee	60 c	\$225.00	\$231.00
Recyclables (If placed in provided bin or nominated area)	Free c	No charge	No charge
Cardboard From Commercial Operators (m ³)	4 c	\$15.00	\$15.40
Tyres (Based On Costs as Charged to the Council)	Tokens		
- Passenger Vehicle & Motor Cycle Tyres	1 c	\$3.75	N/A
- Light Truck Tyres	2 c	\$7.50	N/A
- Truck Tyres	5 c	\$18.75	N/A
- Super Single Truck Tyres	6 c	\$22.50	N/A
- Passenger Tyre On Rim	3 c	\$11.25	N/A
- Light Truck Tyre 4x4 on Rim - not Split Rim	4 c	\$15.00	N/A
- Truck Tyre On Rim	11 c	\$41.25	N/A
- Small Forklift Tyre Up to 30cm	1 c	\$3.75	N/A
- Medium Forklift Tyre 30cm to 45cm	4 c	\$15.00	N/A
- Large Forklift Tyre 45cm to 60cm	4 c	\$15.00	N/A
- Solid Forklift Tyre Small up to 30cm	5 c	\$18.75	N/A
- Solid Forklift Tyre Medium 30cm to 45cm	6 c	\$22.50	N/A
- Solid Forklift Tyre Large 45cm to 60 cm	7 c	\$26.25	N/A
- Solid Forklift Tyre Extra Large 60cm to 1m	26 c	\$97.50	N/A
- Solid Forklift Tyre 1m & Above Per Tonne	53 c	\$198.75	N/A
- Tractor Tyre Small Up to 1m	14 c	\$52.50	N/A
- Tractor Tyre large 1m to 2m	30 c	\$112.50	N/A
- Bobcat Tyre	3 c	\$11.25	N/A
- Earthmover Tyre Small Up to 1m	34 c	\$127.50	N/A
- Earthmover Tyre Medium 1m to 1.5m	45 c	\$168.75	N/A
- Earthmover Tyre large 1.5m to 2m	70 c	\$262.50	N/A

SCHEDULE OF FEES AND CHARGES
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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
- Grader Tyre	30 c	\$112.50	N/A
- small (motorbike, car, forklift)	3 c	N/A	\$11.55
- medium (truck, small tractor)	6 c	N/A	\$23.10
- large (earthmoving equipment)	35 c	N/A	\$134.75
<u>Rocky Gully and Kamballup Transfer Stations</u>	c		
Putrescible Waste	c		As per token fees for Mount Barker Waste Disposal Site
Recyclables	c		No charge
Clean Fill - Accepted at O'Neill Road site only	c	No charge	Not accepted
Uncontaminated & Sorted Scrap Metal (per m³) - Accepted at O'Neill Road site only	c	No charge	Not accepted
Uncontaminated Green Waste - Accepted at O'Neill Road site only	c	No charge	Not accepted
All other waste	c	No charge	Not accepted
<u>Porongurup Transfer Station</u>			
Putrescible Waste	c		As per token fees for Mount Barker Waste Disposal Site
Recyclables	c	No charge	No charge
Batteries (Car, Truck etc)	c	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	No charge	Not accepted
Uncontaminated & Sorted Scrap Metal (per m³) - Accepted at O'Neill Road site only	c	No charge	Not accepted
Uncontaminated Green Waste - Accepted at O'Neill Road site only	c	No charge	Not accepted
All other waste	c	No charge	Not accepted

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
Town Planning			
1 Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$120.00	\$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	Maximum Fees as
(b) more than \$50,000 but not more than \$500,000	s	prescribed in the Planning	prescribed in the Planning
(c) more than \$500,000 but not more than \$2.5 million	s	& Development (Local	& Development (Local
(d) more than \$2.5 million but not more than \$5 million	s	Government Planning	Government Planning
(e) more than \$5 million but not more than \$21.5 million -	s	Fees) Regulations	Fees) Regulations
(f) more than \$21.5 million	s		
where a development has commenced or been carried out:		Maximum Fees as	Maximum Fees as
		prescribed in the Planning	prescribed in the Planning
		& Development (Local	& Development (Local
		Government Planning	Government Planning
		Fees) Regulations	Fees) Regulations
2 Provision of a subdivision clearance:			
(a) not more than five lots	s	Maximum Fees as	Maximum Fees as
(b) more than five lots but not more than 195 lots	s	prescribed in the Planning	prescribed in the Planning
(c) more than 195 lots	s	& Development (Local	& Development (Local
		Government Planning	Government Planning
		Fees) Regulations	Fees) 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			
(a) Initial Fee	s	Maximum Fees as	Maximum Fees as
(b) Renewal Fee	s	prescribed in the Planning	prescribed in the Planning
		& Development (Local	& Development (Local
		Government Planning	Government Planning
		Fees) Regulations	Fees) Regulations

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
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
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
6 Determination of a Planning Consent Application for Signs	c	\$60.00	\$63.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$60.00	\$63.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$60.00	\$63.00
9 <u>SCHEME AMENDMENTS AND STRUCTURE PLANS</u>			
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 Simple Amendment	c	\$2,880.00	\$3,000.00
- Fee for a Medium Amendment	c	\$5,080.00	\$5,300.00
- Fee for a Complex Amendment	c	\$8,660.00	\$9,000.00
- Fee for a Structure Plan	c	\$5,080.00	\$5,300.00
10 <u>SCHEME AMENDMENT REQUESTS</u>			
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.		\$780.00	\$820.00

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
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
Annual Licence Fee under Local Law	c	\$185.00	\$195.00
Transfer of Licence Fee under Local Law	c	\$63.00	\$65.00
Licence Renewal Fee under Local Law	c	\$63.00	\$65.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,610.00	\$2,740.00
12 <u>ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW</u>			
Application for Permit Fee	c	\$130.00	\$135.00
Permit Renewal/Transfer Fee	c	\$63.00	\$65.00
13 <u>CASH IN LIEU OF CAR PARKING</u>			
Payment Per Car Bay	c	Payment per bay of \$4,200.00 for construction and a current valuation for the land content at 25m ² per bay	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m ² per bay
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
15 <u>RELOCATED DWELLINGS</u>			
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$10,000.00	\$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	\$3,360.00	\$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

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
Cemeteries			
Funeral Director's Licence Fee - Annual	c	\$445.00	\$470.00
Funeral Director's Licence Fee - Single Interment	c	\$168.00	\$175.00
Monumental Mason's Licence Fee - Annual	c	\$75.00	\$78.00
Grave Number Plate	c	\$25.00	\$26.00
Single Funeral Permit (Not Funeral Directors)	c	\$595.00	\$625.00
Photos of a Grave	c	\$29.00	\$30.00
(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	\$1,110.00	\$1,165.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	\$315.00	\$330.00
(b) Application to erect a headstone and/or monument/kerbing			
	** c	\$60.00	\$63.00
(c) Application for a Burial for:			
- an ordinary grave	c	\$1,200.00	\$1,260.00
- an Ordinary Grave (Section E - Headstone Section of Mount Barker Cemetery West)	** c	\$1,200.00	\$1,260.00
- a grave for any child under seven or stillborn	c	\$1,000.00	\$1,050.00
- extra charge for each interment on a Saturday, Sunday or Public Holiday	c	\$1,000.00	\$1,050.00
Note - Standard grave depth is 2.1m.			
(d) Application for Transfer of Right of Burial or Right of Memorial (Niche)			
	c	\$60.00	\$63.00
(e) Re-Opening/Exhumation			
- Reopening	c	\$1,200.00	\$1,260.00
- Exhumation	c	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
(g) Interment of Ashes in a Grave or Niche (Includes plaque installation; plus actual costs for bronze plaque)			
- Monday to Friday	** c	\$475.00	\$500.00
- Saturday, Sunday & Public Holidays	** c	\$950.00	\$1,000.00
- Vases for niche wall	** c	\$84.00	\$90.00

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
(h) Miscellaneous Charges - Mount Barker (West) Cemetery			
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque)	** c	\$200.00	\$210.00
Installation of Additional Plaques - Memorial Seats (plus cost of plaque)	** c	\$200.00	\$210.00
Memorial Rock - Standard - Up to 700mm High	** c	\$2,500.00	\$2,625.00
Memorial Seat	** c	\$3,000.00	\$3,150.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$1,500.00	\$1,575.00
Memorial Tree - Medium - 2m to 4m	** c	\$2,000.00	\$2,100.00
Memorial Tree - Large - Over 4m	** c	\$2,500.00	\$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
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

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
<u>PROGRAM 11 - Recreation & Culture</u>			
All facilities			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	\$20.00	\$21.00
Provision of additional bins for events (for five bins or part thereof)	c	\$52.00	\$55.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum			
Plantagenet District Hall			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$44.00	\$46.00
Full Day - More than Four Hours	** c	\$88.00	\$92.00
Chair Set Up Fee	** c	\$88.00	\$92.00
Lesser Hall - Not for Hire			
Other Halls			
Kendenup and Narrikup Halls			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Per Half Day	** c	\$15.00	\$16.00
Per Full Day	** c	\$29.00	\$30.00
Per Half Day Regular Booking	** c	\$9.00	\$10.00
Per Full Day Regular Booking	** c	\$15.00	\$16.00
Frost Pavilion			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$67.00	\$70.00
Full Day - More than Four Hours	** c	\$133.00	\$140.00
Per hour Rate	** c	\$21.00	\$22.00

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	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
Taylor-Dennis Pavilion			
Bond - Functions Without Alcohol	c	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A
Half Day - less than Four Hours	c	\$0.00	\$0.00
Full Day - More than Four Hours	**	\$0.00	\$0.00
Chair Set Up Fee	**	\$59.00	\$62.00
Skinner Pavilion			
Half Day - less than Four Hours	**	\$29.00	\$30.00
Full Day - More than Four Hours	**	\$60.00	\$63.00
Frost Park Sheep Pavilion			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Half Day - less than Four Hours	**	\$35.00	\$37.00
Full Day - More than Four Hours	**	\$60.00	\$63.00
Annual Rental	**	\$300.00	\$315.00
Landmark - Sheep Pavilion - Plus 10% Private Pen Hire	**	\$300.00	\$315.00
Cleaning Fee - Sheep Sales	**	\$475.00	\$500.00
Private Sales - Cattle, Sheep or Goats - Plus 10% Private Pen Hire	c	\$475.00	\$500.00
Bond On Sheep Pens	c	\$300.00	\$300.00
Showers & Toilets Only (Above bonds apply)	**	\$42.00	\$44.00
<i>Landmark Sheep Sales - \$31.50 inc GST Income To Be Paid To Agricultural Society</i>			
<i>Private Sales - \$50.00 inc GST Income To Be Paid To Agricultural Society</i>			
Frost Park			
Bond for Hire of Oval	c	\$400.00	\$400.00
Bond for Hire of Shared Equine Facility	c	\$500.00	\$500.00
Agricultural Shows/Field Days	**	\$595.00	\$625.00
Shared Equine Facility - Per Day	**	\$60.00	\$63.00
Shared Equine Facility - Per Annum - (RDA, Stock Horse Society and Mt Barker Campdraft - Each)	**	\$415.00	\$435.00
Mount Barker Turf Club - Per Meeting (Includes Polocrosse Ground Rental)	**	\$535.00	\$560.00
Hire of Oval	**	N/A	N/A
Sporting Club Oval Hire	**	N/A	N/A
Training (With Lights) - Per Hour	**	\$16.00	\$17.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires			
Circus - Fee	**	\$556.00	\$580.00
Circus - Bond	**	\$1,500.00	\$1,500.00

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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
Sounness Park			
<u>Grounds</u>			
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	** c	\$400.00	\$400.00
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	** c	\$800.00	\$800.00
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	** c	\$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
Lights - Training (Per Hour)	** c	\$16.00	\$16.00
Lights Key Deposit (Per Disc)	** c	\$50.00	\$50.00
Circus - Fee (Not permitted)	** c	N/A	N/A
Circus - Bond (N/A)	** c	N/A	N/A
Note - There is no charge for training, competition or events on any oval or the hockey ground.			
<u>Change Rooms (Now leased to Plantagenet Sporting Club)</u>			
Bond (Each Code playing at Sounness Park - No play unless bond at set amount.)	** c	\$1,000.00	N/A
Key Deposit (Per Key/Disc)	** c	\$50.00	N/A
Hire of whole building	** c	\$125.00	N/A
Hire of changeroom 1 (includes strapping room 1)	** c	\$25.00	N/A
Hire of changeroom 2 (includes strapping room 2)	** c	\$25.00	N/A
Hire of changeroom 3	** c	\$25.00	N/A
Hire of changeroom 4	** c	\$25.00	N/A
Hire of Umpire Room (per room)	** c	Nil	N/A
Storerooms 1 - 4 - Bond (Foundation Clubs)	** c	\$300.00	N/A
Narrikup Oval (Kendenup Oval not applicable due to lease)			
Bond - Functions Without Alcohol	** c	\$400.00	\$400.00
Bond - Functions With Alcohol	** c	\$800.00	\$800.00
Cricket Association(s) - Per Season - Per Oval (Oval Only)	** c	N/A	N/A
Hire of Oval	** c	N/A	N/A
Tennis Courts			
Mt Barker Tennis Club - Per Season	** c	\$750.00	\$750.00

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Mount Barker Public Swimming Pool			
Bond - Functions Without Alcohol	** c	\$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
Five - 16 Years	** c	\$5.00	\$5.00
All Adults	** c	\$5.00	\$5.00
Showers (Per 2 minute duration)	** c	Free	Free
Spectators (Day or Part)	** c	\$1.50	\$1.50
Concession		\$3.00	\$3.00
Corporate Membership - Minimum 10 Purchases	** c	\$75.00 each	\$75.00 each
<u>Season Tickets</u>			
Under Five Years	** c	N/A	N/A
Five - 16 Years	** c	\$88.00	\$88.00
Adult Season Tickets	** c	\$88.00	\$88.00
Adult Season Tickets - Concession	** c	\$55.00	\$55.00
Family Season Tickets - Two Adults & Two Children	** c	\$247.00	\$247.00
- Additional family members	** c	\$28.00	\$28.00
<u>Half Season Tickets</u>			
Under Five Years - Half Season Tickets - 1 February Onwards	** c	N/A	N/A
Five - 16 Years - Half Season Tickets - 1 February Onwards	** c	\$47.00	\$47.00
Adult - Half Season Tickets - 1 February Onwards	** c	\$47.00	\$47.00
Concession - Half Season Tickets - 1 February Onwards	** c	\$30.00	\$30.00
Family Half Season Tickets - Two Adults & Two Children	** c	\$132.00	\$132.00
- Additional family members	** c	\$13.00	\$13.00
<u>Swimming Classes</u>			
School Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50
Vacation Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50
After Hours Group Bookings - Per Hour	** c	\$94.00	\$94.00
Swimming Carnival Set Up Fee - Per Event	c	\$60.00	\$60.00
Aquatic Programs - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time

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	Statutory (s) or Council (c) Fee	2016/2017	2017/2018
Mount Barker Rec.Centre			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
<u>Entry to the Recreation Centre Hall</u>			
Under 5 Years	** c	Free	Free
Students under 16 or full time student with a student card		\$4.00	\$4.00
Adults	** c	\$6.00	\$6.00
Concession	** c	\$4.00	\$4.00
Spectator (Non-Function)	** c	Nil	Nil
Adults - 10 Pass Card	** c	\$54.00	\$54.00
Concession - 10 Pass Card	** c	\$36.00	\$36.00
Carers of special needs participants (subject to looking after the participant at all times)	** c	Nil	Nil
<u>Entry to the Gymnasium and Group Fitness Classes</u>			
Adults	** c	\$10.00	\$10.00
Under 5 Years	** c	\$5.00	\$5.00
Students under 16 or full time student with a student card		\$5.00	\$5.00
Concession	** c	\$5.00	\$5.00
Adults - 10 Pass Card		\$90.00	\$90.00
Concession - 10 Pass Card	** c	\$54.00	\$45.00
<u>Gym and Group Fitness Supporting Activities</u>			
Gym Appraisal	** c	\$40.00	\$40.00
Personal Training - 30 Minutes (Excludes entry fee)	** c	\$33.00	\$33.00
Personal Training - 60 Minutes (Excludes entry fee)	** c	\$55.00	\$55.00
Personal Training Package - 3 sessions	** c	5% reduction on above	5% reduction on above
Personal Training Package - 6 sessions	** c	10% reduction on above	10% reduction on above
Small Group Training (up to 4 people) - 45 minute session (Excludes entry fee)	** c	\$52.00	\$52.00
Small Group Training (up to 4 people) - 30 minute session (Excludes entry fee)	** c	N/A	\$40.00
Specialised Recreation Programs (ie Barker's Biggest Loser)	** c	At Cost Plus Staff Time	At Cost Plus Staff Time
Creche - Up to one hour - Per child	** c	\$4.50	\$4.50
Creche - One hour to two hours - per child	** c	\$7.00	\$7.00
Creche - Late child pickup fee - per half hour	** c	\$10.00	\$10.00
Disposable Towels	** c	N/A	At Cost
<u>Squash</u>			
Squash Court Hire - Per Hour (Excludes entry fee)	** c	\$10.00	\$10.00
All Racket Hire - Free with Membership	** c	\$3.50	\$3.50

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<u>Full Centre Memberships</u>			
ADULT			
- One Month	** c	\$90.00	\$90.00
- Three Months	** c	\$175.00	\$175.00
- Six Months	** c	\$290.00	\$290.00
- Twelve Months	** c	\$470.00	\$470.00
FAMILY (Up to 2 adults and 2 children)			
- One Month	** c	N/A	N/A
- Three Months	** c	\$300.00	\$300.00
- Six Months	** c	\$450.00	\$450.00
- Twelve Months	** c	\$825.00	\$825.00
CONCESSION and STUDENTS under 16 or full time student with a student card			
- One Month	** c	\$54.00	\$60.00
- Three Months	** c	\$118.80	\$118.80
- Six Months	** c	\$198.00	\$198.00
- Twelve Months	** c	\$330.00	\$330.00
Added cost for 24 hour Access to Gym (Swipe Card or Tag) (Applicable to 3, 6 & 12 month membership only)		\$25.00	\$25.00
<u>Full Centre Memberships - Paid by Direct Debit</u>			
ADULT			
- Twelve Months - (Fee payable per month)		\$46.00	\$46.00
FAMILY			
- Twelve Months - (Fee payable per month)	** c	\$77.00	\$77.00
CONCESSION and STUDENTS under 16 or full time student with a student card			
- Twelve Months - (Fee payable per month)		\$33.00	\$33.00
Added cost for 24 hour Access to Gym (Swipe Card) - Paid Upfront (Applicable to 3, 6 & 12 month membership only)		\$25.00	\$25.00
Fee for Early Exit from Direct Debit Contract		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	\$55.00	\$55.00
- 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			

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<u>Facility Hire Fees - During Advertised Opening Hours</u>			
Creche Room Hire - Per Hour	** c	\$16.50	\$16.50
Hire of One Multi-Sport Court - Per Hour	** c	\$33.00	\$33.00
Hire of Entire Recreation Centre (excl gym and office) - Per Hour - Capped at \$700.00 Per Day	** c	\$60.00	\$60.00
Stage Hire Fee - Per Block (Up to 5 hours)	** c	\$10.00	\$10.00
<u>Facility Hire Fees - Outside Advertised Opening Hours</u>			
Access to Centre (Room Hire Fees Additional)	** c	\$110.00	\$110.00
Supervision Fee Per Hour (If Required)	** c	\$55.00	\$55.00
<u>Centre Advertising Signage</u>			
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$75.00	\$75.00
<u>General</u>			
Minimum eftpos sale surcharge for sales under \$10.00	** c	\$1.00	\$1.00
Mount Barker Public Library			
Temporary Membership - Bond - Non Residents	** c	\$50.00	\$50.00
Replacement of Lost Cards	** c	\$2.10	\$2.50
Fines Other - Per Item per day (Maximum of \$5.00 if returned in good condition before billed)	** c	\$0.20	\$2.50
Items Lost and / or Damaged by Reader (Considered lost if 8 weeks overdue)	** c	As indicated on stock item	As indicated on stock item
Account Fee (Added to cost of lost item when billed)	** c	\$10.50	\$11.00
Photocopying A4 B&W - Per Copy	** c	\$0.35	\$0.35
Photocopying A4 Colour - Per Copy	** c	\$2.10	\$2.20
Photocopying A3 B&W - Per Copy	** c	\$0.65	\$0.70
Photocopying A3 Colour - Per Copy	** c	\$4.20	\$4.40
Laminating A4 - Per Sheet	** c	\$2.10	\$2.20
Internet/Email - Per Hour	** c	\$4.20	\$4.40
Internet/Email - Up to 30 minutes	** c	\$2.60	\$2.70
Internet/Email - Up to 15 minutes	** c	\$1.60	\$1.70
Scanning - Up to 10 pages	** c	\$1.00	\$1.00
Specialist Workshops / Programs	** c	At Cost	At Cost

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PROGRAM 13 - Economic Services

Rural Services

Waybill Books	**	c	\$18.00	\$19.00
Standpipe Cards	**	c	\$17.50	\$18.00
Standpipe Water - Per Kilolitre	**	c	\$3.10	\$3.30
Non Potable Water Charge - Per Kilolitre	**	c	\$3.10	\$3.30

Mount Barker Regional Saleyards

Cattle Weighing & Penning - Per Head	**	c	\$9.75	\$9.95
Cattle Penning Only - Per Head	**	c	\$9.75	\$9.95
Cattle Weighing Only - Per Head	**	c	\$4.15	\$4.25
Private Weighs - Per Head	**	c	\$4.15	\$4.25
Shipping Weighs - Per Head	**	c	\$4.15	\$4.25
Private/Shipping/Weighing only (per head – under 20 Cattle)	**	c	\$5.80	\$5.90
Stud Bull Sale - Per Head	**	c	\$13.00	\$13.20
Feed - Per Bale	**	c	At Cost Plus \$5.20	At Cost Plus \$5.30
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)	**	c	\$162.85	\$166.00
Agents Levy - Per Head	**	c	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	**	c	\$0.60	\$0.60
Manure Sales - Per Bobcat Bucket	**	c	\$16.30	\$16.50
NLIS tagging services (per head / without permit – no evidence of previous tag)	**	c	\$38.45	\$39.20
NLIS tagging services (per head / without permit - evidence of previous tag)	**	c	\$19.25	\$19.65
NLIS tagging services (per head / non-readable tag)	**	c	\$19.25	\$19.65
NLIS tagging services (per head / with permit)	**	c	\$19.25	\$19.65
NLIS tagging services - Bulls (per head)	**	c	\$56.50	\$57.60
Transit Cattle - Per Head - Per Day (>2 animals)	**	c	\$4.10	\$4.20
Transit Cattle - Per Head - Per Day (<=2 animals)	**	c	\$5.70	\$5.80
Crush Fee - Per Head	**	c	\$2.63	\$2.70
Agistment Fee (per head/per week)	**	c	\$0.40	\$0.40

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Building Inspections			
Swimming Pool Inspection Fees - Four Yearly	s	\$56.00	\$56.00
For the Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations	s	As Per Building Regulations	As Per Building Regulations
Associated BCITF Levy - for Buildings Value Over \$20,000.00	s	0.2%	0.2%
Associated Building Service Levy	s	As Per Building Regulations	As Per Building Regulations
For the Issue of a Building Permit for All Other Classes - Building Regulations	s	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			
Building approval certificate for unauthorised building work - Building Regulations		As Per Building Regulations	As Per Building Regulations
Demolition Licence/per storey	s	As Per Building Regulations	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$118.00	\$124.00
Building Permit Archive Search	** c	\$60.00	\$63.00
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations
Transport Licensing			
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$36.00	\$38.00

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PROGRAM 14 - Other Property & Services	Statutory (s) or Council (c) Fee	<u>2016/2017</u>	<u>2017/2018</u>
Works and Services			
Gates Permit Application (Five year period - pro rata)	** c	\$63.00	\$66.00
Gates Permit Renewal			
Permanent Road Closure Application	** c	\$625.00	\$650.00
Temporary Road Closure Application	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Road Renaming Application	** c	\$240.00 Plus Actual Costs	\$250.00 Plus Actual Costs
Service & Tourism Directional Signs:	** c		
		\$440.00 plus pro-rata of	\$440.00 plus pro-rata of
		\$40.00 renewal fee (Jul-	\$40.00 renewal fee (Jul-
		Sep \$40.00, Oct-Dec	Sep \$40.00, Oct-Dec
		\$30.00, Jan-Mar \$20.00,	\$30.00, Jan-Mar \$20.00,
		Apr-Jun \$10.00)	Apr-Jun \$10.00)
- Application Fee & Sign	** c		
		\$440.00 plus pro-rata of	\$440.00 plus pro-rata of
		\$40.00 renewal fee (Jul-	\$40.00 renewal fee (Jul-
		Sep \$40.00, Oct-Dec	Sep \$40.00, Oct-Dec
		\$30.00, Jan-Mar \$20.00,	\$30.00, Jan-Mar \$20.00,
		Apr-Jun \$10.00)	Apr-Jun \$10.00)
- Annual Renewal Fee - All Renewal Fees Due in July	** c	\$45.00	\$45.00
Erection of Lowood Road Banners	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$32.00	\$34.00
Standard Crossover Charges (The Council will contribute part of this cost subject to conforming with specifications - Refer to Policy I/R/13)			
- Sealed Urban Crossover (Sealed Roads Only)	** c	\$575.00	\$605.00
- Unsealed Urban Crossover (Unsealed Roads Only)	** c	\$350.00	\$370.00
- Sealed Rural Crossover	** c	\$575.00	\$605.00
- Unsealed Rural Crossover	** c	\$460.00	\$480.00

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** 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	<u>2016/2017</u>	<u>2017/2018</u>
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (During Working Hours)			
Excavator	** c	\$180.00	\$185.00
Grader	** c	\$180.00	\$185.00
Loader	** c	\$150.00	\$155.00
Backhoe/Loader	** c	\$105.00	\$108.00
Skid-steer Loader	** c	\$90.00	\$92.00
Low Loader	** c	\$145.00	\$150.00
7/8 Tonne Truck	** c	\$100.00	\$102.00
Tandem Truck	** c	\$125.00	\$128.00
Tandem Truck & Pig Trailer	** c	\$188.00	\$192.00
Tractor & Broom/Slasher/Cutter	** c	\$115.00	\$118.00
4 Tonne Truck	** c	\$84.00	\$86.00
Chipper - Two men	** c	\$156.00	\$160.00
Vibrating Roller	** c	\$140.00	\$144.00
Multi Wheel Roller	** c	\$140.00	\$144.00
Semi Trailer	** c	\$152.00	\$155.00
Fogger	** c	\$58.00	\$60.00
Kanga Mini Skid-Steer Loader	** c	\$70.00	\$72.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	** c	\$18.00	\$19.00
Supply of Concrete Pipes	** c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Supply of plant not listed here	** c	N/A	As per internal charge rate
Additional Man Hours - Standard	** c	\$42.00	\$43.00
Additional Man Hours - Supervision	** c	\$60.00	\$62.00
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)			
NOTE: Plant Availability Is Subject to the Council's Road Program			
Fee to administer State Government contract work		10%	10%