



*Annual Budget*

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2018-19

## 2018/2019 Budget

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INTRODUCTION

## 2018/2019 Budget

# INTRODUCTION

This is the 2018/2019 annual budget for the Shire of Plantagenet. The budget totals \$21.6 million representing operating expenditure of \$16.0 million and capital expenditure of \$5.6 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:

- Minor increase in rate revenue at 1.5%.
- Rubbish collection charge to increase from \$200.00 to \$205.00.
- Minimum rate to increase from \$880.00 to \$900.00.

The Council has been giving consideration to the imposition of a Waste Rate under the Waste Avoidance and Resource Recovery Act. The principle is that all ratepayers within the Shire have somewhat equal access to refuse disposal and the costs associated with managing the waste generated by the public and therefore should pay equally. It also seeks to not discriminate against those ratepayers paying higher rates, which are often ratepayers without a kerbside service, and includes the numerous lower valued properties (frequently in townsites or nearby) that are more likely to have a kerbside service.

The aim of the waste rate is to fund the closure of the current landfill cell at the O'Neill Road waste facility and construction of a new cell at the site. Total sums required are estimated at \$300,000.00 in Years 5-10 for ongoing closure, \$3 million in approximately 10-12 years and then an additional \$500,000.00 in Years 15-20 for closure of the next cell (in current dollars).

When a cell is closed, it is subject to a 'post-closure' operation to make it safe. This will involve, among other things 'capping'. There will be a significant expenditure involved in closing and capping the current landfill cell, which is a requirement under the Department of Environment Regulation Works Approval.

The Waste Rate will be \$50.00 per rates assessment for the 2018/2019 year. Using the minimum rate provisions of the Local Government Act 1995, all ratepayers would be charged the same minimum rate. This will likely increase over time depending on the ultimate requirements and costings.

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An equivalent sum of money will be set aside in a reserve fund, the purpose of which would be to fund the closure of the current O'Neill Road landfill cell and the construction of a new cell and the implementation of infrastructure and major items of associated plant and equipment.

### 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.

There are relatively few major projects proposed next year. Apart from the fact that the Shire has had several years of large capital investment, the ability to source grant funding is becoming much more difficult.

Major items include the continued refurbishment of Frost Park Pavilion, funds for the demolition of Kamballup Hall and toilet block, replacement of timber windows at Mitchell House, replacement of veranda posts and beams and new concrete floor at Mount Barker Tennis Club and removal of damage to the Lesser Hall dining area caused by termites.

The work proposed for the Frost Park Pavilion includes installation of reverse cycle airconditioning (and access walkway), re-screwing roof and rewiring main switchboard next to the public toilet block.

Several improvements are proposed for the Mount Barker Regional Saleyards, namely a partial allocation towards a new loading ramp, treatment of rust damage to roof members and braces for walkways and bays, refurbishment of the diesel motor on the irrigation pump and servicing of the Aleis weighbridge scanners. The cost of these improvements are sourced from the Saleyards Reserve Fund and do not require ratepayer funds.

Proposed plant purchases include the replacement of the CAT 12M Grader, Hino 1727 Medium (4 x 2) Truck and Isuzu GIGA 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 2017-18 - 2032-33, but this is amended each year alongside the annual budget.

The LTFP aligns with the other planning documents under the State Government's Integrated Planning and Reporting Framework for local government. This includes the Shire's Strategic Community Plan and Corporate Business Plan. Information contained in other informing strategies, including the Asset Management Plan and Workforce Plan, has informed the LTFP which will be the basis for preparation of the Shire's Annual Budgets.

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;

## 2018/2019 Budget

- Aim to develop capacity to react to demand for new services as a result of community growth or changing demographics;
- Maintain a strong cash position, ensuring 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 LTFFP.

# KEY FEATURES

## Expenses

Financial Assistance Grants to community groups and organisations - \$90,000 (approx)

### Halls and Buildings

➤ Lesser Hall - Repair Termite Damage	\$ 10,000
➤ Frost Park - Pavilion Upgrade	\$ 60,000
➤ Mitchell House – Replace Front Windows	\$ 40,000
➤ Mount Barker Tennis Club - Verandah Posts	\$ 6,000

### Saleyards (Funded by Saleyards Reserve)

➤ Aeration Ponds - Transfer Pipework	\$ 5,000
➤ Painting of Galvanised Elements - Roof and Walkways	\$ 23,000
➤ Diesel Motor - Irrigation Pump	\$ 5,000
➤ Alies Scanner – Service	\$ 5,000
➤ New Receiving Ramp (Contribution)	\$ 45,000

### Economic Services

➤ Other Expenses - Visitor Signage / Entry Statement	\$ 20,000
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### Road program totalling \$2.4 million, including:

#### Roads to Recovery (Fully Federal Funded)

➤ Coopers Road - SLK 0.00 to 2.80	\$ 44,000
➤ Millinup Road - SLK 0.00 to 14.20	\$116,547
➤ Montem Street - SLK 0.17 to 1.06	\$ 55,000
➤ Road Replenishment Project	\$205,980
➤ Lake Matilda Road - SLK 0.00 to 2.23	\$178,400
➤ Surrey Downs Road SLK 0.00 to 1.22	\$88,132

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

➤ Porongurup Road - SLK 3.99 to 8.94	\$213,831
➤ Settlement Road - SLK 4.71 to 10.40	\$438,330
➤ Poorarecup Road - SLK 1.16 to 8.45	\$184,384



## 2018/2019 Budget – Key Features

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

- |  |           |
|--|-----------|
| ➤ Eulup Manurup Road - SLK 9.51 to 16.70 | \$204,414 |
| ➤ Watermans Road - SLK 3.30 to 9.38      | \$173,938 |

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

- |  |           |
|--|-----------|
| ➤ Pile Road - Intersection with Muir Hwy | \$ 39,819 |
|--|-----------|

### Council Funded

- |  |           |
|--|-----------|
| ➤ Drainage Construction                        | \$ 40,000 |
| ➤ Footpath and Bike Path Construction          | \$ 70,000 |
| ➤ Roadworks - Minor Renewal                    | \$250,000 |
| ➤ Reseal Rural Roads                           | \$250,000 |
| ➤ Stothard Road - SLK 0.00 to 2.19             | \$ 45,000 |
| ➤ Thomas Street - SLK 0.00 to 0.30             | \$ 10,000 |
| ➤ Wragg Road - SLK 1.75 to 6.44                | \$ 25,700 |
| ➤ Albany Highway - SLK 356.20 to 356.59        | \$ 56,710 |
| ➤ Lord Street - SLK 0.00 to 0.139              | \$ 10,800 |
| ➤ Marion Street - SLK 0.00 to 0.56             | \$ 35,000 |
| ➤ Mount Barker Road - SLK 0.075 to 0.735       | \$ 35,000 |
| ➤ Kworncup Road - SLK 8.65 to 9.91             | \$ 55,000 |
| ➤ Mallawillup Road - SLK 0.00 to 27.54         | \$132,850 |
| ➤ Hassell Avenue - SLK 0.45 to 0.62            | \$ 5,000  |
| ➤ Pooreracup Road - SLK 0.83 to 1.23           | \$ 72,100 |
| ➤ Albany Highway/Woogenellup Road - Roundabout | \$ 20,000 |

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FINANCIAL REPORTS

FINANCIAL REPORTS



**STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE**

Adopted Budget 2018/2019

	Note	Budget 30 June 2018	Actual (est.) 30 June 2018	Budget 30 June 2019
<b>Revenue</b>				
Rates	8	\$ 6,736,230	\$ 6,747,850	\$ 6,849,069
Operating Grants, Subsidies and Contributions		\$ 1,643,291	\$ 2,096,926	\$ 1,256,244
Fees and Charges	11	\$ 1,883,405	\$ 1,831,785	\$ 1,987,283
Interest Earnings	2(a)	\$ 132,000	\$ 133,366	\$ 137,000
Other Revenue	2(a)	\$ 54,200	\$ 347,161	\$ 2,398,330
		<b>\$ 10,449,126</b>	<b>\$ 11,157,088</b>	<b>\$ 12,627,926</b>
<b>Expenses</b>				
Employee Costs (Excl Capital Works)		\$ (4,834,727)	\$ (4,972,082)	\$ (5,278,644)
Materials and Contracts		\$ (2,713,331)	\$ (3,127,289)	\$ (3,320,108)
Utility Charges		\$ (297,329)	\$ (302,181)	\$ (320,813)
Depreciation on Non-Current Assets	2(a)	\$ (6,028,177)	\$ (6,004,646)	\$ (6,116,934)
Interest Expenses	2(a)	\$ (143,182)	\$ (149,188)	\$ (124,482)
Insurance Expenses		\$ (253,533)	\$ (268,538)	\$ (285,095)
Other Expenditure		\$ (297,891)	\$ (377,484)	\$ (400,758)
		<b>\$ (14,568,170)</b>	<b>\$ (15,201,409)</b>	<b>\$ (15,846,835)</b>
Non-operating Grants, Subsidies and Contributions		\$ 1,622,621	1,843,626	1,711,189
Profit on Asset Disposals	6	\$ 41,889	13,613	\$ 31,294
Loss on Asset Disposals	6	\$ (189,734)	\$ (173,105)	\$ (130,996)
Loss on revaluation of non-current assets		\$ -	\$ -	\$ -
		<b>\$ 1,474,776</b>	<b>\$ 1,684,134</b>	<b>\$ 1,611,487</b>
<b>NET RESULT</b>		<b>\$ (2,644,268)</b>	<b>\$ (2,360,187)</b>	<b>\$ (1,607,422)</b>
<b>Other Comprehensive Income</b>				
Changes on revaluation of non-current assets		\$ -	\$ -	\$ -
<b>Total Other Comprehensive Income</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>\$ (2,644,268)</b>	<b>\$ (2,360,187)</b>	<b>\$ (1,607,422)</b>

**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 2018/2019

	Budget 30 June 2018	Actual (est.) 30 June 2018	Budget 30 June 2019
<b>Revenue (Refer notes 1, 2, 8, 9 &amp; 11)</b>			
Governance	\$ 68,020	\$ 60,286	\$ 55,300
General Purpose Funding	\$ 7,986,849	\$ 8,708,227	\$ 8,056,312
Law, Order and Public Safety	\$ 231,770	\$ 219,999	\$ 213,918
Health	\$ 79,400	\$ 93,625	\$ 83,950
Education and Welfare	\$ 55,804	\$ 57,991	\$ 49,376
Community Amenities	\$ 545,200	\$ 548,501	\$ 712,470
Recreation and Culture	\$ 320,524	\$ 331,681	\$ 240,005
Transport	\$ 26,000	\$ 418	\$ 2,121,170
Economic Services	\$ 1,045,800	\$ 1,086,116	\$ 1,033,665
Other Property and Services	\$ 89,760	\$ 50,244	\$ 61,760
	<b>\$ 10,449,126</b>	<b>\$ 11,157,088</b>	<b>\$ 12,627,926</b>
<b>Expenses Excluding Finance Costs (Refer notes 1, 2 &amp; 12)</b>			
Governance	\$ (805,255)	\$ (757,619)	\$ (767,428)
General Purpose Funding	\$ (385,299)	\$ (361,201)	\$ (397,976)
Law, Order and Public Safety	\$ (966,046)	\$ (868,859)	\$ (963,561)
Health	\$ (276,123)	\$ (223,328)	\$ (298,289)
Education and Welfare	\$ (114,843)	\$ (107,588)	\$ (127,198)
Community Amenities	\$ (1,509,045)	\$ (1,458,403)	\$ (1,537,792)
Recreation and Culture	\$ (3,206,359)	\$ (2,886,871)	\$ (2,966,286)
Transport	\$ (5,275,735)	\$ (6,451,443)	\$ (6,737,251)
Economic Services	\$ (1,946,616)	\$ (1,895,614)	\$ (1,952,128)
Other Property and Services	\$ 60,333	\$ (60,551)	\$ 25,555
	<b>\$ (14,424,988)</b>	<b>\$ (15,071,477)</b>	<b>\$ (15,722,352)</b>
<b>Finance Costs (Refer notes 2 &amp; 7)</b>			
Governance	\$ (94,388)	\$ (94,848)	\$ (84,777)
Education and Welfare	\$ (30,504)	\$ (33,422)	\$ (25,343)
Recreation and Culture	\$ (12,289)	\$ (1,662)	\$ (8,978)
Economic Services	\$ (6,001)	\$ -	\$ (5,385)
	<b>\$ (143,182)</b>	<b>\$ (129,932)</b>	<b>\$ (124,482)</b>
<b>Non-Operating Grants, Subsidies and Contributions</b>			
General Purpose Funding	\$ -	\$ -	\$ -
Law, Order and Public Safety	\$ 188,987	\$ 184,911	\$ 383,900
Health	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ -	\$ -
Recreation and Culture	\$ 388,887	\$ 378,904	\$ 51,000
Transport	\$ 1,044,747	\$ 1,279,811	\$ 1,276,289
Economic Services	\$ -	\$ -	\$ -
Other Property and Services	\$ -	\$ -	\$ -
	<b>\$ 1,622,621</b>	<b>\$ 1,843,626</b>	<b>\$ 1,711,189</b>

**STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM**

Adopted Budget 2018/2019

	Budget 30 June 2018	Actual (est.) 30 June 2018	Budget 30 June 2019
<b>Profit/(Loss) on Disposal of Assets (Refer note 4)</b>			
Governance	\$ -	\$ 2,282	\$ (3,817)
Law, Order and Public Safety	\$ -	\$ (140,736)	\$ (2,380)
Health	\$ -	\$ -	\$ -
Education and Welfare	\$ -	\$ -	\$ -
Community Amenities	\$ (7,658)	\$ (1,810)	\$ -
Recreation and Culture	\$ -	\$ -	\$ -
Transport	\$ -	\$ -	\$ -
Economic Services	\$ 5,720	\$ 9,493	\$ 9,295
Other Property and Services	\$ (145,907)	\$ (28,721)	\$ (102,800)
	<b>\$ (147,845)</b>	<b>\$ (159,492)</b>	<b>\$ (99,702)</b>
<b>Loss on Revaluation of Non Current Assets</b>			
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET RESULT</b>	<b>\$ (2,644,268)</b>	<b>\$ (2,360,187)</b>	<b>\$ (1,607,422)</b>
<b>Other Comprehensive Income</b>			
Changes on revaluation of non-current assets	\$ -	\$ -	\$ -
<b>Total Other Comprehensive Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>\$ (2,644,268)</b>	<b>\$ (2,360,187)</b>	<b>\$ (1,607,422)</b>

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

	Note	Budget 30 June 2018	Actual (est.) 30 June 2018	Budget 30 June 2019
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Rates		\$ 6,736,230	\$ 6,761,408	\$ 6,849,068
Operating Grants, Subsidies and Contributions		\$ 1,643,291	\$ 2,108,929	\$ 1,256,244
Fees and Charges		\$ 1,883,405	\$ 1,831,338	\$ 1,987,283
Interest Earnings		\$ 132,000	\$ 133,366	\$ 137,000
Goods and Services Tax		\$ 583,554	\$ 589,390	\$ 595,284
Other Revenue		\$ 54,200	\$ 550,794	\$ 2,398,330
		<b>\$ 11,032,681</b>	<b>\$ 11,975,225</b>	<b>\$ 13,223,209</b>
<b>Payments</b>				
Employee Costs		\$ (4,834,727)	\$ (4,973,496)	\$ (5,278,644)
Materials and Contracts		\$ (2,713,331)	\$ (3,034,092)	\$ (3,320,108)
Utility Charges		\$ (297,329)	\$ (302,181)	\$ (320,813)
Insurance Expenses		\$ (253,533)	\$ (268,538)	\$ (285,095)
Interest Expenses		\$ (143,182)	\$ (149,188)	\$ (124,482)
Goods and Services Tax		\$ (583,554)	\$ (589,390)	\$ (595,284)
Other Expenditure		\$ (297,891)	\$ (377,484)	\$ (400,758)
		<b>\$ (9,123,547)</b>	<b>\$ (9,694,369)</b>	<b>\$ (10,325,185)</b>
<b>Net cash provided by Operating Activities</b>	3(b)	<b>\$ 1,909,134</b>	<b>\$ 2,280,855</b>	<b>\$ 2,898,025</b>
<b>Cash Flows from Investing Activities</b>				
Proceeds from Sale of Plant and Equipment	5	\$ 290,182	\$ 133,763	\$ 352,409
Non-Operating Grants, Subsidies and Contributions		\$ 1,622,621	\$ 1,843,626	\$ 1,711,189
Payments for Purchase of Property, Plant and Equipment	5	\$ (2,229,699)	\$ (1,544,046)	\$ (2,203,273)
Payments for Construction of Infrastructure	5	\$ (2,327,912)	\$ (2,639,750)	\$ (3,053,447)
<b>Net Cash Used in Investing Activities</b>		<b>\$ (2,644,808)</b>	<b>\$ (2,206,407)</b>	<b>\$ (3,193,122)</b>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	7	\$ (350,832)	\$ (350,832)	\$ (846,898)
Proceeds from Self Supporting Loans		\$ 144,442	\$ 144,442	\$ 123,777
Proceeds from New Debentures	7	\$ -	\$ 500,000	\$ -
<b>Net Cash Provided By (Used in) Financing Activities</b>		<b>\$ (206,389)</b>	<b>\$ 293,610</b>	<b>\$ (723,121)</b>
<b>Net Increase/(Decrease) in Cash Held</b>		<b>\$ (942,064)</b>	<b>\$ 368,058</b>	<b>\$ (1,018,219)</b>
Cash at Beginning of Year		\$ 2,870,171	\$ 2,884,079	\$ 3,252,137
<b>Cash and Cash Equivalents at the End of the Year</b>	3(a)	<b>\$ 1,928,107</b>	<b>\$ 3,252,137</b>	<b>\$ 2,233,919</b>

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

	Note	Budget 30 June 2018	Actual (Est.) 30 June 2018	Budget 30 June 2019
<b>Net Current Assets at Start of Financial Year - Surplus/Deficit</b>	4	\$ 1,107,370	\$ 1,033,076	\$ 1,179,764
<b>Revenues from Operating Activities (Excluding Rates and Non-Operating Grants, Subsidies and Contributions)</b>	1,2			
Governance		\$ 68,020	\$ 62,568	\$ 55,300
General Purpose Funding (Excluding rates)		\$ 1,250,619	\$ 1,961,666	\$ 1,207,243
Law, Order and Public Safety		\$ 231,770	\$ 79,263	\$ 213,918
Health		\$ 79,400	\$ 93,625	\$ 83,950
Education and Welfare		\$ 55,804	\$ 57,991	\$ 49,376
Community Amenities		\$ 545,200	\$ 544,853	\$ 712,470
Recreation and Culture		\$ 320,524	\$ 331,681	\$ 240,005
Transport		\$ 26,000	\$ 418	\$ 2,121,170
Economic Services		\$ 1,051,520	\$ 1,086,116	\$ 1,042,960
Other Property and Services		\$ 125,929	\$ 21,523	\$ 83,759
		<b>\$ 3,754,786</b>	<b>\$ 4,239,704</b>	<b>\$ 5,810,151</b>
<b>Expenditure from Operating Activities</b>	1,2			
Governance		\$ (899,643)	\$ (852,467)	\$ (856,022)
General Purpose Funding		\$ (385,299)	\$ (361,201)	\$ (397,976)
Law, Order and Public Safety		\$ (966,046)	\$ (1,009,595)	\$ (965,940)
Health		\$ (276,123)	\$ (223,328)	\$ (298,289)
Education & Welfare		\$ (145,346)	\$ (141,010)	\$ (152,541)
Community Amenities		\$ (1,516,703)	\$ (1,462,051)	\$ (1,537,792)
Recreation and Culture		\$ (3,218,648)	\$ (2,888,533)	\$ (2,975,263)
Transport		\$ (5,275,735)	\$ (6,451,443)	\$ (6,737,251)
Economic Services		\$ (1,952,618)	\$ (1,886,320)	\$ (1,957,512)
Other Property Services		\$ (121,743)	\$ (89,272)	\$ (99,244)
		<b>\$ (14,757,904)</b>	<b>\$ (15,365,219)</b>	<b>\$ (15,977,830)</b>
<b>Operating Activities Excluded from Budget</b>				
(Profit) / Loss on Asset Disposals	6	\$ 147,845	\$ 159,492	\$ 99,702
Loss on Revaluation of Non-current Assets		\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual		\$ 12,439	\$ 3,590	\$ 3,712
Non Cash Expenses - Long Service Leave Accrual		\$ 66,919	\$ 49,724	\$ 50,361
Depreciation on Assets	2a	\$ 6,028,177	\$ 6,004,646	\$ 6,116,934
<b>Amount Attributable to Operating Activities</b>		<b>\$ (3,640,368)</b>	<b>\$ (3,874,987)</b>	<b>\$ (2,717,207)</b>
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions		\$ 1,622,621	\$ 1,843,626	\$ 1,711,189
Purchase Land and Buildings	5	\$ (1,195,467)	\$ (951,113)	\$ (889,563)
Purchase Infrastructure Assets - Roads	5	\$ (2,562,742)	\$ (2,175,613)	\$ (3,357,139)
Purchase Infrastructure Assets - Parks	5	\$ (58,568)	\$ (47,696)	\$ (55,000)
Purchase Plant and Equipment	5	\$ (1,104,409)	\$ (536,621)	\$ (1,295,484)
Purchase Furniture and Equipment	5	\$ (56,543)	\$ (56,312)	\$ (18,226)
Proceeds from Disposal of Assets	6	\$ 290,182	\$ 133,763	\$ 352,409
<b>Amount Attributable to Investing Activities</b>		<b>\$ (3,064,926)</b>	<b>\$ (1,789,966)</b>	<b>\$ (3,551,814)</b>
<b>Financing Activities</b>				
Proceeds from New Debentures	7	\$ -	\$ 500,000	\$ -
Repayment of Debentures	7	\$ (350,832)	\$ (350,832)	\$ (846,898)
Self Supporting Loan Principal Revenue		\$ 144,442	\$ 144,442	\$ 123,777
Transfer to Reserves (Restricted Assets)	10	\$ (943,324)	\$ (937,838)	\$ (1,175,380)
Transfer from Reserves (Restricted Assets)	10	\$ 1,118,777	\$ 741,095	\$ 1,318,455
Transfer from Trust Funds		\$ -	\$ -	\$ -
<b>Amount Attributable to Financing Activities</b>		<b>\$ (30,936)</b>	<b>\$ 96,867</b>	<b>\$ (580,046)</b>
<b>Budget Deficiency before General Rates</b>		<b>\$ (6,736,230)</b>	<b>\$ (5,568,086)</b>	<b>\$ (6,849,068)</b>
<b>Estimated Amount to be Raised from General Rates</b>	8	<b>\$ (6,736,230)</b>	<b>\$ (6,747,850)</b>	<b>\$ (6,849,068)</b>
<b>Net Current Assets at End of Financial Year - Surplus/Deficit</b>	4	<b>\$ -</b>	<b>\$ 1,179,764</b>	<b>\$ -</b>

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

*Annual Budget*  

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2018-19

CAPITAL ITEMS

CAPITAL ITEMS





**DETAILED CAPITAL PROGRAMS**

Adopted Budget 2018/2019

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b><u>PROGRAM 3 - GENERAL PURPOSE FUNDING</u></b>							
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>Transfers to Reserve Funds</b>							
Transfers to Reserve Funds	DCEO	50301.0398		\$ (882,323)	\$ (880,160)	\$ (1,115,380)	Municipal
Transfer Interest to Reserve Funds	DCEO	50301.0399		\$ (65,000)	\$ (57,678)	\$ (60,000)	Municipal
<b>Total Transfers to Reserve Funds</b>				<b>\$ (947,323)</b>	<b>\$ (937,838)</b>	<b>\$ (1,175,380)</b>	
<b><u>PROGRAM 4 - GOVERNANCE</u></b>							
<b>MEMBERS OF COUNCIL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	R	\$ -	\$ -	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Capital Income</b>							
Trade In Vehicle - Governance	MGR WORKS	40401.0105		\$ -	\$ 15,909	\$ -	
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ 15,909</b>	<b>\$ -</b>	
<b>OVERHEADS - ADMINISTRATION</b>							
<b>Capital Expenditure</b>							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	\$ (12,000)	\$ (8,541)	\$ (12,000)	Municipal
Purchase Vehicle - CEO	MGR WORKS	50416.0006	R	\$ -	\$ -	\$ (65,000)	Plant Replacement Reserve
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	R	\$ -	\$ -	\$ -	
New Computer Software	DCEO	50412.0006	R	\$ -	\$ -	\$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	R	\$ (10,000)	\$ (8,990)	\$ -	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	R	\$ (26,178)	\$ -	\$ (26,178)	Municipal
Admin Building - Repaint South Façade Walls / Timberwork	BLDG SRVR	50409.0252	R	\$ (6,800)	\$ (3,770)	\$ (3,030)	Municipal
Administration Building - Install Carpet Tiles	BLDG SRVR	51679.0252	R	\$ (9,000)	\$ (9,273)	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (63,978)</b>	<b>\$ (30,574)</b>	<b>\$ (106,208)</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	40415.0486		\$ -	\$ -	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105		\$ -	\$ -	\$ 20,000	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105		\$ -	\$ -	\$ -	
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	
<b>TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES</b>				<b>\$ (63,978)</b>	<b>\$ (30,574)</b>	<b>\$ (106,208)</b>	
<b>TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME</b>				<b>\$ -</b>	<b>\$ 15,909</b>	<b>\$ 20,000</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b><u>PROGRAM 5 - LAW, ORDER &amp; PUBLIC SAFETY</u></b>							
<b>FIRE PREVENTION - COUNCIL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - CESM	MGR WORKS	50520.0006	R	\$ -	\$ -	\$ -	
Forest Hill BFB – 2.4 Broadacre – Single Cab	MGR COMM SVCS	50509.0006	N	\$ (383,900)	\$ -	\$ (383,900)	DFES Grant
Narpyn BFB – Extension - Amenities / meeting room	MGR COMM SVCS	50517.0006	N	\$ (47,585)	\$ (50,208)	\$ -	
Fire Shed - Denbarker Septics and Electrical Connection	MGR COMM SVCS	50529.0252	N	\$ (200,695)	\$ (144,294)	\$ -	
<i>Sub-total - Cash</i>				\$ (632,180)	\$ (194,502)	\$ (383,900)	
Fire Truck - New - Kendenup BFB (Non Cash)	CESM	50501.0006	R	\$ -	\$ -	\$ -	
Fire Truck - New - Kendenup BFB (Non Cash)	CESM	50513.0006	R	\$ -	\$ -	\$ -	
<i>Sub-total - Non Cash</i>				\$ -	\$ -	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (632,180)</b>	<b>\$ (194,502)</b>	<b>\$ (383,900)</b>	
<b>Capital Income</b>							
Trade In Vehicle - CESM	MGR WORKS	40520.0105		\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>				\$ -	\$ -	\$ -	
Grant Income (Non Cash) - Forest Hill BFB – 2.4 Broadacre	CESM	10511.0500		\$ 383,900	\$ -	\$ 383,900	
Grant Income (Non Cash) - Narpyn BFB – Extension	CESM	10511.0514		\$ 47,585	\$ 47,809	\$ -	
Grant Income (Non Cash) - Denbarker BFB Shed	CESM	10511.0505		\$ 188,987	\$ 137,102	\$ -	
<i>Sub-total - Non Cash</i>				\$ 620,472	\$ 184,911	\$ 383,900	
<b>Total Capital Income</b>				<b>\$ 620,472</b>	<b>\$ 184,911</b>	<b>\$ 383,900</b>	
<b>ANIMAL CONTROL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	R	\$ -	\$ -	\$ (38,000)	Plant Replacement Reserve
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ (38,000)</b>	
<b>Capital Income</b>							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105		\$ -	\$ -	\$ 15,000	
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE</b>				<b>\$ (632,180)</b>	<b>\$ (194,502)</b>	<b>\$ (421,900)</b>	
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME</b>				<b>\$ 620,472</b>	<b>\$ 184,911</b>	<b>\$ 398,900</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b><u>PROGRAM 7 - HEALTH</u></b>							
<b>HEALTH ADMIN. &amp; INSPECTION</b>							
<b>Capital Expenditure</b>							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	R	\$ -	\$ -	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Capital Income</b>							
Trade In Vehicle - EHO	MGR WORKS	40721.0105		\$ -	\$ -	\$ -	
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PREVENTIVE SERVICES - OTHER</b>							
<b>Capital Expenditure</b>							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
<b>Total Capital Expenditure</b>				<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	40724.0486		\$ -	\$ -	\$ -	
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL HEALTH CAPITAL EXPENSES</b>				<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	
<b>TOTAL HEALTH CAPITAL INCOME</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><u>PROGRAM 8 - EDUCATION &amp; WELFARE</u></b>							
<b>AGED &amp; DISABLED</b>							
<b>Capital Income</b>							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328		\$ 119,344	\$ 119,344	\$ 123,777	
<b>Total Capital Income</b>				<b>\$ 119,344</b>	<b>\$ 119,344</b>	<b>\$ 123,777</b>	
<b>TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EDUCATION AND WELFARE CAPITAL INCOME</b>				<b>\$ 119,344</b>	<b>\$ 119,344</b>	<b>\$ 123,777</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b>PROGRAM 10 - COMMUNITY AMENITIES</b>							
<b>WASTE DISPOSAL SITES</b>							
<b>Capital Expenditure</b>							
Kamballup Waste Disposal Site - Hook Lift Bin	MGR WORKS	51436.0006	N	\$ (26,000)	\$ (27,000)	\$ -	
O'Neill Road Tip Site - e-Waste Solution	MGR WORKS	51610.0252	N	\$ (5,000)	\$ -	\$ -	
Rocky Gully Tip - Improve Ramp	MGR WORKS	51682.0252	U	\$ (7,000)	\$ (8,312)	\$ -	
Porongurup Trf Station – Capping, Ripping and Mounding	MGR WORKS	51683.0252	N	\$ (25,000)	\$ (12,342)	\$ (12,658)	Municipal
<b>Total Capital Expenditure</b>				<b>\$ (63,000)</b>	<b>\$ (47,654)</b>	<b>\$ (12,658)</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41001.0486		\$ 26,000	\$ 27,000	\$ -	
<b>Total Capital Income</b>				<b>\$ 26,000</b>	<b>\$ 27,000</b>	<b>\$ -</b>	
<b>TOWN PLANNING</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	R	\$ (51,500)	\$ (43,928)	\$ -	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	R	\$ (40,732)	\$ (40,122)	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (92,232)</b>	<b>\$ (84,050)</b>	<b>\$ -</b>	
<b>Capital Income</b>							
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105		\$ 30,000	\$ 30,000	\$ -	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105		\$ 12,000	\$ 13,636	\$ -	
<b>Total Capital Income</b>				<b>\$ 42,000</b>	<b>\$ 43,636</b>	<b>\$ -</b>	
<b>CEMETERIES</b>							
<b>Capital Expenditure</b>							
Mount Barker Cemetery - Refurbish Gazebo	BLDG SRVR	51680.0252	R	\$ (5,000)	\$ (771)	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (5,000)</b>	<b>\$ (771)</b>	<b>\$ -</b>	
<b>OTHER COMMUNITY AMENITIES</b>							
<b>Capital Expenditure</b>							
CCTV - Upgrade	MGR DEV SVCS	51485.0006	R	\$ (18,543)	\$ (5,317)	\$ (13,226)	Municipal
Rocky Gully Highway Toilets - Leach Drains & Tanks	BLDG SRVR	51688.0252	R	\$ (8,000)	\$ (10,433)	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (26,543)</b>	<b>\$ (15,750)</b>	<b>\$ (13,226)</b>	
<b>TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES</b>				<b>\$ (186,775)</b>	<b>\$ (148,225)</b>	<b>\$ (25,884)</b>	
<b>TOTAL COMMUNITY AMENITIES CAPITAL INCOME</b>				<b>\$ 68,000</b>	<b>\$ 70,636</b>	<b>\$ -</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b><u>PROGRAM 11 - RECREATION &amp; CULTURE</u></b>							
<b>PUBLIC HALLS &amp; CIVIC CENTRES</b>							
<b>Capital Expenditure</b>							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	R	\$ (20,000)	\$ (9,478)	\$ (5,000)	Municipal
Plantagenet District Hall Upgrade	MGR COMM SVCS	50424.0252	U	\$ (187,249)	\$ (184,878)	\$ -	
Narrikup Sporting Club - Replace Windows	BLDG SRVR	51685.0252	R	\$ (2,000)	\$ -	\$ -	
Lesser Hall - Repair Termite Damage	BLDG SRVR	51728.0252	R	\$ -	\$ -	\$ (10,000)	Municipal
<b>Total Capital Expenditure</b>				<b>\$ (209,249)</b>	<b>\$ (194,356)</b>	<b>\$ (15,000)</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41017.0486		\$ -	\$ -	\$ -	
Grants and Contributions - District Hall Upgrade	MGR COMM SVCS	41018.0489		\$ 167,000	\$ 187,304	\$ -	
<b>Total Capital Income</b>				<b>\$ 167,000</b>	<b>\$ 187,304</b>	<b>\$ -</b>	
<b>MOUNT BARKER SWIMMING POOL</b>							
<b>Capital Expenditure</b>							
Swimming Pool (PC) - Building Renewal	MGR COMM SVCS	51407.0252	R	\$ (2,500)	\$ -	\$ (2,500)	Municipal
Swimming Pool Refurbishment	POOL MGR	51694.0252	R	\$ (127,000)	\$ (122,916)	\$ (5,000)	Swimming Pool Reserve
<b>Total Capital Expenditure</b>				<b>\$ (129,500)</b>	<b>\$ (122,916)</b>	<b>\$ (7,500)</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41020.0486		\$ 95,000	\$ 122,916	\$ 5,000	
<b>Total Capital Income</b>				<b>\$ 95,000</b>	<b>\$ 122,916</b>	<b>\$ 5,000</b>	
<b>REC.CENTRE</b>							
<b>Capital Expenditure</b>							
Gym Equipment	REC CTR MGR	51111.0006	R	\$ (6,000)	\$ -	\$ (5,000)	Municipal
<b>Total Capital Expenditure</b>				<b>\$ (6,000)</b>	<b>\$ -</b>	<b>\$ (5,000)</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b>PARKS &amp; RECREATION GROUNDS</b>							
<b>Capital Expenditure</b>							
Sounness Park - Land Purchase (Demon Downs Payment)	DCEO	51475.0251	U	\$ (43,125)	\$ (43,125)	\$ -	
Stage 2 War Memorial and We Remember Them Walk	MGR COMM SVCS	51511.0251	U	\$ (28,800)	\$ (22,066)	\$ (2,000)	Lotterywest
Pump Shed - Government Dam	MGR WORKS	50428.0251	R	\$ (5,000)	\$ (4,988)	\$ -	
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	N	\$ (7,768)	\$ (6,714)	\$ -	
Kendenup Agricultural Grounds - Development (Stage 2)	MGR DEV SVCS	51649.0251	R	\$ (169,534)	\$ (169,569)	\$ -	
Frost Park - Pavilion Upgrade	BLDG SRVR	51691.0251	R	\$ (77,906)	\$ (31,912)	\$ (105,994)	Major Projects and Renewals Reserve
Mount Barker Tennis Courts - Hit Up Wall	MGR WORKS	51693.0251	N	\$ (12,000)	\$ (13,928)	\$ -	
Sounness Park Changerooms - Wall Tiles	BLDG SRVR	51689.0251	U	\$ (5,000)	\$ (3,908)	\$ (4,417)	Municipal
Sounness Park - Equipment Shed	BLDG SRVR	51690.0251	N	\$ (20,000)	\$ -	\$ (20,000)	Municipal
Mount Barker Skate Park - Youth Precinct	MGR COMM SVCS	51700.0251	N	\$ (5,000)	\$ -	\$ -	
Sounness Park Clubrooms - AV Equipment	CEO	51727.0006	N	\$ (10,000)	\$ (10,000)	\$ -	
Mount Barker Skate Park Repairs	MGR COMM SVCS	51141.0251	R	\$ -	\$ -	\$ (53,000)	Insurance
Mount Barker Tennis Club - Verandah Posts	BLDG SRVR	51729.0251	R	\$ -	\$ -	\$ (6,000)	Major Projects and Renewals Reserve
<b>Total Capital Expenditure</b>				<b>\$ (384,133)</b>	<b>\$ (306,210)</b>	<b>\$ (191,411)</b>	
<b>Capital Income</b>							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	41121.0388		\$ 25,098	\$ 25,098	\$ -	
Transfers from Reserve Funds	DCEO	41127.0486		\$ -	\$ -	\$ 106,000	
Grants - War Memorial and We Remember Them Walk	MGR COMM SVCS	41120.0489		\$ 32,353	\$ 22,066	\$ 2,000	
Grants & Contributions - Kendenup Agricultural Grounds	MGR DEV SVCS	41120.0450		\$ 169,534	\$ 169,534	\$ -	
Mount Barker Skate Park Insurance Claim	MGR COMM SVCS	41123.0202		\$ -	\$ -	\$ 49,000	
<b>Total Capital Income</b>				<b>\$ 226,985</b>	<b>\$ 216,698</b>	<b>\$ 157,000</b>	
<b>LIBRARY SERVICES</b>							
<b>Capital Expenditure</b>							
Library - Building Renewal (PC)	BLDG SRVR	50406.0252	R	\$ (5,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>OTHER RECREATION &amp; CULTURE (Community Resource Centre, Mitchell House, Police Station Museum)</b>							
<b>Capital Expenditure</b>							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	R	\$ (20,000)	\$ (20,878)	\$ (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)	\$ (11,140)	\$ -	
Mitchell House - Electrical Repairs	BLDG SRVR	51702.0252	R	\$ (15,000)	\$ (13,713)	\$ -	
Mitchell House - Replace Timber Windows	BLDG SRVR	51730.0252	R	\$ -	\$ -	\$ (40,000)	Major Projects and Renewals Reserve
<b>Total Capital Expenditure</b>				<b>\$ (51,500)</b>	<b>\$ (45,731)</b>	<b>\$ (54,500)</b>	
<b>TOTAL RECREATION AND CULTURE CAPITAL EXPENSES</b>				<b>\$ (785,382)</b>	<b>\$ (669,213)</b>	<b>\$ (273,411)</b>	
<b>TOTAL RECREATION AND CULTURE CAPITAL INCOME</b>				<b>\$ 488,985</b>	<b>\$ 526,918</b>	<b>\$ 162,000</b>	

**PROGRAM 12 - TRANSPORT**

**ROAD CONSTRUCTION**

**Capital Expenditure**

**Regional Road Group**

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
Martagallup Road - SLK 0.00 to 5.00	MGR WORKS	51703.0250	R	\$ (169,805)	\$ (175,353)	\$ -	
Carbarup Road - SLK 3.00 to 6.00	MGR WORKS	51704.0250	R	\$ (341,305)	\$ (326,392)	\$ -	
Porongurup Road - SLK 3.99 to 8.94	MGR WORKS	51731.0250	R	\$ -	\$ -	\$ (213,831)	RRG, Municipal
Settlement Road - SLK 4.71 to 10.40	MGR WORKS	51732.0250	R	\$ -	\$ -	\$ (438,330)	RRG, Municipal
Poorarecup Road - SLK 1.16 to 8.45	MGR WORKS	51733.0250	R	\$ -	\$ -	\$ (184,384)	RRG, Municipal
				<b>\$ (511,110)</b>	<b>\$ (501,745)</b>	<b>\$ (836,545)</b>	

**Blackspot (Federal)**

Lake Matilda Rd - Red Gum Pass Road - Intersection	MGR WORKS	51654.0250	R	\$ (91,420)	\$ (400)	\$ (91,020)	Federal Blackspot, Municipal
Jutland / Fisher Road Intersection - Intersection	MGR WORKS	51655.0250	R	\$ (68,421)	\$ (49,538)	\$ (18,883)	Federal Blackspot, Municipal
				<b>\$ (159,841)</b>	<b>\$ (49,938)</b>	<b>\$ (109,903)</b>	

**Blackspot (State)**

Woogenellup Road Floodway	MGR WORKS	51705.0250	R	\$ -	\$ (1,778)	\$ (114,762)	State Blackspot, Municipal
Woogenellup Road / Chester Pass Road - Intersection	MGR WORKS	51706.0250	R	\$ -	\$ (1,573)	\$ -	
Pile Road - Intersection with Muir Hwy	MGR WORKS	51734.0250	R	\$ -	\$ -	\$ (39,819)	State Blackspot, Municipal
				<b>\$ -</b>	<b>\$ (3,351)</b>	<b>\$ (154,581)</b>	

**Commodity Route Funding**

Waterman Road - SLK 3.30 to 9.38	MGR WORKS	51707.0250	R	\$ (139,269)	\$ (170,544)	\$ -	
Eulup Manurup Road	MGR WORKS	51735.0250	R	\$ -	\$ -	\$ (204,414)	CRF, Municipal
Watermans Road	MGR WORKS	51736.0250	R	\$ -	\$ -	\$ (173,938)	CRF, Municipal
				<b>\$ (139,269)</b>	<b>\$ (170,544)</b>	<b>\$ (378,352)</b>	

**Roads to Recovery**

Quangellup Road - SLK 4.75 to 8.24	MGR WORKS	51708.0250	R	\$ (176,000)	\$ (65,204)	\$ -	RTR
Crockerup Road - SLK 0.00 to 4.45	MGR WORKS	51709.0250	R	\$ (73,000)	\$ (62,715)	\$ -	RTR
Riches Road - SLK 0.00 to 1.61	MGR WORKS	51710.0250	R	\$ (25,000)	\$ (14,344)	\$ -	RTR
First Avenue - SLK 0.00 to 1.16	MGR WORKS	51711.0250	R	\$ (123,000)	\$ (126,544)	\$ -	RTR
Moorilup Road - Entire length	MGR WORKS	51724.0250	R	\$ (75,000)	\$ (70,671)	\$ -	RTR
Langton Road - SLK 0.00 to 0.40	MGR WORKS	51725.0250	R	\$ (45,000)	\$ (35,761)	\$ -	RTR
Palmdale Road - SLK 4.32 to 7.07	MGR WORKS	51726.0250	R	\$ (275,507)	\$ (150,736)	\$ -	RTR
Coopers Road	MGR WORKS	51737.0250	R	\$ -	\$ -	\$ (44,000)	RTR
Millinup Road	MGR WORKS	51738.0250	R	\$ -	\$ -	\$ (116,547)	RTR
Montem Street	MGR WORKS	51739.0250	R	\$ -	\$ -	\$ (55,000)	RTR
Road Replenishment Project	MGR WORKS	51740.0250	R	\$ -	\$ -	\$ (205,980)	RTR
Lake Matilda Road - SLK 0.00 to 2.23	MGR WORKS	51760.0250	R	\$ -	\$ -	\$ (178,400)	RTR
Surrey Downs Road SLK 0.00 to 1.22	MGR WORKS	51761.0250	R	\$ -	\$ -	\$ (88,132)	RTR
				<b>\$ (792,507)</b>	<b>\$ (525,975)</b>	<b>\$ (688,059)</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b>Own Resources</b>							
Pre Construction Future Works	MGR WORKS	51201.0250	R	\$ (30,000)	\$ (16,082)	\$ (30,000)	Municipal
Drainage Construction	MGR WORKS	51202.0250	R	\$ (10,000)	\$ (3,289)	\$ (40,000)	Municipal
Footpath and Bike Path Construction	MGR WORKS	51203.0250	R	\$ (70,000)	\$ (73,104)	\$ (70,000)	Municipal
Roadworks - Minor Renewal	MGR WORKS	51276.0250	R	\$ (215,700)	\$ (177,055)	\$ (250,000)	Municipal
Reseal Rural Roads	MGR WORKS	51741.0250	R	\$ -	\$ -	\$ (250,000)	Municipal
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	R	\$ (21,474)	\$ (7,907)	\$ -	
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	R	\$ (210,000)	\$ (181,923)	\$ (28,077)	Municipal
Lowood Road / Memorial Avenue - Roundabout Repairs	MGR WORKS	51671.0250	R	\$ (4,208)	\$ (3,844)	\$ -	
Menston Street - SLK 0.00 to 1.03	MGR WORKS	51672.0250	R	\$ (67,428)	\$ (42,208)	\$ -	
O'Neill Road - SLK 0.00 to 2.66	MGR WORKS	51677.0250	R	\$ (125,000)	\$ (126,534)	\$ -	
Albany Highway - Roundabout Approaches	MGR WORKS	51678.0250	R	\$ (5,000)	\$ (6,256)	\$ -	
Moorilup Road - Rebuild Floodway	MGR WORKS	51699.0250	R	\$ (56,700)	\$ (55,870)	\$ -	
Skinner Road - SLK 0.00 to 1.63	MGR WORKS	51712.0250	R	\$ (25,000)	\$ (35,690)	\$ -	
McDonald Avenue - SLK 0.00 to 1.63	MGR WORKS	51713.0250	R	\$ (115,000)	\$ (50,557)	\$ -	
Beattie Road - SLK 0.00 to 3.50	MGR WORKS	51714.0250	R	\$ (70,000)	\$ (69,991)	\$ -	
Bangalup Road - SLK 0.00 to 5.01	MGR WORKS	51715.0250	R	\$ (125,000)	\$ (89,964)	\$ -	
Bridges Road - SLK 0.00 to 0.36	MGR WORKS	51716.0250	R	\$ -	\$ (555)	\$ -	
Fourth Avenue - SLK 0.00 to 0.61	MGR WORKS	51717.0250	R	\$ (116,257)	\$ (116,237)	\$ -	
Oatlands Road - SLK 0.35 to 0.55	MGR WORKS	51718.0250	R	\$ (56,000)	\$ (37,538)	\$ (18,462)	Municipal
Stothard Road - SLK 0.00 to 2.19	MGR WORKS	51742.0250	R	\$ -	\$ -	\$ (45,000)	Municipal
Thomas Street - SLK 0.00 to 0.30	MGR WORKS	51743.0250	R	\$ -	\$ -	\$ (10,000)	Municipal
Wragg Road - SLK 1.75 to 6.44	MGR WORKS	51744.0250	R	\$ -	\$ -	\$ (25,700)	Municipal
Albany Highway - SLK 356.20 to 356.59	MGR WORKS	51745.0250	R	\$ -	\$ -	\$ (56,710)	Municipal
Lord Street - SLK 0.00 to 0.139	MGR WORKS	51746.0250	R	\$ -	\$ -	\$ (10,800)	Municipal
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51747.0250	R	\$ -	\$ -	\$ (35,000)	Municipal
Mount Barker Road - SLK 0.075 to 0.735	MGR WORKS	51748.0250	R	\$ -	\$ -	\$ (35,000)	Municipal
Kwornicup Road - SLK 8.65 to 9.91	MGR WORKS	51749.0250	R	\$ -	\$ -	\$ (55,000)	Municipal
Mallawillup Road - SLK 0.00 to 16.08	MGR WORKS	51750.0250	R	\$ -	\$ -	\$ (132,850)	Municipal
Hassell Avenue - SLK 0.45 to 0.62	MGR WORKS	51751.0250	R	\$ -	\$ -	\$ (5,000)	Municipal
Pooreracup Road - SLK 0.83 to 1.23	MGR WORKS	51752.0250	R	\$ -	\$ -	\$ (72,100)	Municipal
Albany Highway/Woogenellup Road - Roundabout	MGR WORKS	51753.0250	R	\$ -	\$ -	\$ (20,000)	Municipal
				\$ (1,322,767)	\$ (1,094,604)	\$ (1,189,699)	
<b>Total Capital Expenditure</b>				\$ (2,925,494)	\$ (2,346,157)	\$ (3,357,139)	



	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b>Capital Income</b>							
Contributions to Roadworks	MGR WORKS	41205.0197		\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008		\$ 56,991	\$ 8,844	\$ 44,830	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204		\$ 859,377	\$ 792,507	\$ 421,527	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205		\$ 90,955	\$ 90,000	\$ 252,235	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207		\$ 340,740	\$ 388,460	\$ 557,697	
Transfers from Reserve Funds	DCEO	41202.0486		\$ 80,000	\$ 80,000	\$ -	
<b>Total Capital Income</b>				<b>\$ 1,428,063</b>	<b>\$ 1,359,811</b>	<b>\$ 1,276,289</b>	
<b>TOTAL TRANSPORT CAPITAL EXPENSES</b>				<b>\$ (2,925,494)</b>	<b>\$ (2,346,157)</b>	<b>\$ (3,357,139)</b>	
<b>TOTAL TRANSPORT CAPITAL INCOME</b>				<b>\$ 1,428,063</b>	<b>\$ 1,359,811</b>	<b>\$ 1,276,289</b>	
<b><u>PROGRAM 13 - ECONOMIC SERVICES</u></b>							
<b>RURAL SERVICES</b>							
<b>Capital Expenditure</b>							
Railway Station - Ag Building - Airconditioning and HWS	BLDG SRVR	51317.0252	R	\$ (5,000)	\$ -	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOURISM &amp; AREA PROMOTION</b>							
<b>Capital Expenditure</b>							
Tourism Bureau Building - Airconditioning	BLDG SRVR	51719.0252	U	\$ (10,000)	\$ (7,699)	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (10,000)</b>	<b>\$ (7,699)</b>	<b>\$ -</b>	
<b>BUILDING CONTROL</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Principal Bldg Surveyor	MGR WORKS	51311.0006	R	\$ -	\$ -	\$ -	
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	R	\$ -	\$ -	\$ (38,000)	Plant Replacement Reserve
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	R	\$ -	\$ -	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ (38,000)</b>	
<b>Capital Income</b>							
Trade In Vehicle - Principal Bldg Surveyor	MGR WORKS	41311.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105		\$ -	\$ -	\$ 18,000	
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105		\$ -	\$ -	\$ -	
Transfers from Trust Funds	DCEO	41316.0243		\$ -	\$ -	\$ -	
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b>CATTLE SALEYARDS</b>							
<b>Capital Expenditure</b>							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	R	\$ (32,960)	\$ (40,806)	\$ -	
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	\$ (17,000)	\$ (15,135)	\$ (17,000)	Saleyards Reserve
Bitumen Repairs	MGR WORKS	51585.0253	R	\$ (50,000)	\$ -	\$ (50,000)	Saleyards Reserve
Additional Water Source	SALEYARDS MGR	51587.0253	N	\$ (15,000)	\$ (3,614)	\$ (11,386)	Saleyards Reserve
New Irrigator	SALEYARDS MGR	51643.0006	R	\$ (10,000)	\$ -	\$ (10,000)	Saleyards Reserve
Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253	R	\$ (990)	\$ (2,513)	\$ -	
Chemical Dosing Equipment - Phosphorous Reduction	SALEYARDS MGR	51697.0253	N	\$ (4,600)	\$ (6,318)	\$ -	
Airconditioning in Office Block	BLDG SRVR	51720.0253	U	\$ (11,000)	\$ (13,133)	\$ -	
Light Tower Light Replacement (Receivals)	SALEYARDS MGR	51721.0253	R	\$ (25,000)	\$ -	\$ (25,000)	Saleyards Reserve
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	R	\$ (7,000)	\$ -	\$ (7,000)	Saleyards Reserve
Replace Guttering - Weighbridge Roof	SALEYARDS MGR	51723.0253	R	\$ (6,000)	\$ (5,405)	\$ -	
Aeration Ponds - Transfer Pipework	SALEYARDS MGR	51754.0253	U	\$ -	\$ -	\$ (5,000)	Saleyards Reserve
Painting of Galvanised Elements - Roof and Walkways	SALEYARDS MGR	51755.0253	R	\$ -	\$ -	\$ (23,000)	Saleyards Reserve
Diesel Motor - Irrigation Pump	SALEYARDS MGR	51756.0253	R	\$ -	\$ -	\$ (5,000)	Saleyards Reserve
Alies Scanner - Service	SALEYARDS MGR	51757.0253	R	\$ -	\$ -	\$ (5,000)	Saleyards Reserve
New Receival Ramp	SALEYARDS MGR	51758.0253	N	\$ -	\$ -	\$ (45,000)	Saleyards Reserve
<b>Total Capital Expenditure</b>				<b>\$ (179,550)</b>	<b>\$ (86,924)</b>	<b>\$ (203,386)</b>	
<b>Capital Income</b>							
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105		\$ 12,000	\$ 14,545	\$ -	
Transfers from Reserve Funds	DCEO	41326.0486		\$ 179,550	\$ 86,922	\$ 203,386	
<b>Total Capital Income</b>				<b>\$ 191,550</b>	<b>\$ 101,467</b>	<b>\$ 203,386</b>	
<b>OTHER ECONOMIC SERVICES</b>							
<b>Capital Expenditure</b>							
Standpipe Controller Upgrades	DCEO	51340.0358	U	\$ (20,000)	\$ (21,572)	\$ -	
<b>Total Capital Expenditure</b>				<b>\$ (20,000)</b>	<b>\$ (21,572)</b>	<b>\$ -</b>	
<b>Capital Income</b>							
Transfers from Reserve Funds	DCEO	41351.0486		\$ 20,000	\$ 19,000	\$ -	
<b>Total Capital Income</b>				<b>\$ 20,000</b>	<b>\$ 19,000</b>	<b>\$ -</b>	
<b>TOTAL ECONOMIC SERVICES CAPITAL EXPENSES</b>				<b>\$ (214,550)</b>	<b>\$ (116,195)</b>	<b>\$ (241,386)</b>	
<b>TOTAL ECONOMIC SERVICES CAPITAL INCOME</b>				<b>\$ 211,550</b>	<b>\$ 120,467</b>	<b>\$ 221,386</b>	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019	Source of Funds
<b><u>PROGRAM 14 - OTHER PROPERTY &amp; SERVICES</u></b>							
<b>PUBLIC WORKS OVERHEADS</b>							
<b>Capital Expenditure</b>							
Depot - Building Renewal	MGR WORKS	51561.0254	R	\$ (15,000)	\$ (3,689)	\$ (5,000)	Municipal
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	N	\$ (2,300)	\$ -	\$ -	
Depot - Water Tank	MGR WORKS	51540.0254	N	\$ (15,000)	\$ (17,579)	\$ -	
Robotic Total Surveying Station	MGR WORKS	51759.0006	N	\$ -	\$ -	\$ (35,000)	Municipal
<b>Total Capital Expenditure</b>				<b>\$ (32,300)</b>	<b>\$ (21,268)</b>	<b>\$ (40,000)</b>	
<b>PLANT OPERATION COSTS</b>							
<b>Capital Expenditure</b>							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	R	\$ (752,580)	\$ (250,749)	\$ (936,234)	Plant Replacement Reserve
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	R	\$ (196,637)	\$ (161,016)	\$ (208,250)	Plant Replacement Reserve
<b>Total Capital Expenditure</b>				<b>\$ (949,217)</b>	<b>\$ (411,765)</b>	<b>\$ (1,144,484)</b>	
<b>Capital Income</b>							
Trade In Heavy Plant	MGR WORKS	41411.0105		\$ 177,000	\$ 10,582	\$ 226,909	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105		\$ 49,182	\$ 49,091	\$ 72,500	
Transfers from Reserve Funds	DCEO	41413.0486		\$ 794,227	\$ 405,257	\$ 933,075	
<b>Total Capital Income</b>				<b>\$ 1,020,409</b>	<b>\$ 464,930</b>	<b>\$ 1,232,484</b>	
<b>TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES</b>				<b>\$ (981,517)</b>	<b>\$ (433,033)</b>	<b>\$ (1,184,484)</b>	
<b>TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME</b>				<b>\$ 1,020,409</b>	<b>\$ 464,930</b>	<b>\$ 1,232,484</b>	
<b>TOTAL CAPITAL EXPENSES</b>				<b>\$ (5,794,876)</b>	<b>\$ (3,937,899)</b>	<b>\$ (5,615,412)</b>	
<b>TOTAL CAPITAL INCOME</b>				<b>\$ 3,956,823</b>	<b>\$ 2,862,926</b>	<b>\$ 3,434,835</b>	

*Annual Budget*  

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2018-19

INFORMATION NOTES

INFORMATION NOTES

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) 2017/2018 Actual Balances**

Balances shown in this budget as 2017/2018 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.

AASB 107.46  
AASB 107.6

**(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.

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

AASB 101.117	<b>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
AASB 101.17(c)	<p><b>(h) Trade and Other Receivables</b> 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.</p> <p>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.</p> <p>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.</p>
AASB 102	<b>(i) Inventories</b>
AASB 102.9	<b>General</b> 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.
AASB 102.9	<b>Land Held for Sale</b>
AASB 102.10	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 102.36(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	<b>(j) Fixed Assets</b>
	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	<b>Initial Recognition and Measurement between Mandatory Revaluation Dates</b>
	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	<b>Revaluation</b>
	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	<b>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
AASB 116.73(a)	<b>(k) Fair Value of Assets and Liabilities</b>
AASB 13.91	<p>When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:</p> <p>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.</p>
AASB 13.2, 11, 61, 67	<p>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.</p>
AASB 13.16-21	<p>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).</p>
AASB 13.27-33	<p>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.</p> <p><b>Fair Value Hierarchy</b></p>
AASB 13.91	<p>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:</p> <p><b>Level 1</b> Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.</p> <p><b>Level 2</b> Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.</p> <p><b>Level 3</b> Measurements based on unobservable inputs for the asset or liability.</p>
AASB 13.93(d)	<p>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.</p> <p><b>Valuation techniques</b></p> <p>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:</p> <p><b>Market approach</b> Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.</p> <p><b>Income approach</b> Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.</p> <p><b>Cost approach</b> Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.</p>



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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 7.21

(l) Financial Instruments

**Classification and Subsequent Measurement (Continued)**

AASB 139.9  
AASB 7.B5(b)

(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.

AASB 139.46 and 55  
AASB 7.B5(e)

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.

AASB 101.66

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.

AASB 139.46, 47 and 56  
AASB 7.B5(e)

(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.

AASB 139.58

**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).

AASB 139.55(b) and 67  
AASB 7.85(f)

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.

AASB 139.17 to 20  
AASB 139.39, 41 and 42

**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.

AASB 7.21  
AASB 136.9 and 12

(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 2019.

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

<p>AASB 101.117 AASB 101.17(c)</p>	<p><b>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</b></p> <p><b>(n) Trade and Other Payables</b> 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.</p>
<p>AASB 119</p>	<p><b>(o) Employee Benefits</b></p>
<p>AASB 119.8 AASB 119.11</p>	<p><b>Short-Term Employee Benefits</b> 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.</p>
<p>AASB 107.70 AASB 101.78</p>	<p>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.</p>
<p>AASB 119.8 AASB 119.155 AASB 119.156</p>	<p><b>Other Long-Term Employee Benefits</b> 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.</p> <p>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>
<p>AASB 123 AASB 123.8 AASB 123.Aus8.1</p>	<p><b>(p) Borrowing Costs</b> 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.</p>
<p>AASB 137.14</p>	<p><b>(q) Provisions</b> 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.</p>
<p>AASB 137.36</p>	<p>Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.</p>
<p>AASB 117 AASB 117.8</p>	<p><b>(r) Leases</b> 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.</p>
<p>AASB 117.20 &amp; 25</p>	<p>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.</p> <p>Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.</p>
<p>AASB 117.33</p>	<p>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.</p>
<p>Interpretation 115.4</p>	<p>Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.</p>

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.

<b>(a) Net Result</b>	<b>Budget</b>	<b>Actual (est.)</b>	<b>Budget</b>
The Net Result includes:	<b>30 June 2018</b>	<b>30 June 2018</b>	<b>30 June 2019</b>
i) Charging as Expenses			
<b><u>Auditor's Remuneration</u></b>			
Audit Services	\$ (26,000)	\$ (23,614)	\$ (26,000)
Other Services	\$ (7,000)	\$ (12,425)	\$ (12,000)
<b><u>Depreciation by Program</u></b>			
Governance	\$ (162,296)	\$ (166,267)	\$ (167,930)
Law, Order and Public Safety	\$ (307,264)	\$ (307,936)	\$ (311,015)
Health	\$ (61,932)	\$ (62,095)	\$ (62,716)
Education and Welfare	\$ (31,383)	\$ (32,471)	\$ (33,296)
Community Amenities	\$ (69,876)	\$ (69,435)	\$ (70,129)
Recreation and Culture	\$ (1,138,651)	\$ (967,443)	\$ (984,598)
Transport	\$ (3,298,780)	\$ (3,556,000)	\$ (3,627,120)
Economic Services	\$ (553,914)	\$ (454,348)	\$ (458,891)
Other Property and Services	\$ (404,081)	\$ (388,651)	\$ (401,239)
	<b>\$ (6,028,177)</b>	<b>\$ (6,004,646)</b>	<b>\$ (6,116,934)</b>
<b><u>Depreciation by Asset Class</u></b>			
Land and Buildings	\$ (1,340,713)	\$ (835,510)	\$ (846,640)
Plant and Equipment	\$ (628,176)	\$ (624,040)	\$ (638,982)
Furniture and Equipment	\$ (345,917)	\$ (303,286)	\$ (309,164)
Roads	\$ (3,059,569)	\$ (3,299,000)	\$ (3,364,980)
Footpaths	\$ (74,846)	\$ (93,000)	\$ (94,860)
Drainage	\$ (164,366)	\$ (164,000)	\$ (167,280)
Reserves	\$ (414,591)	\$ (685,810)	\$ (695,028)
	<b>\$ (6,028,177)</b>	<b>\$ (6,004,646)</b>	<b>\$ (6,116,934)</b>
<b><u>Interest Expenses (Finance Costs)</u></b>			
Debentures ( <i>refer note 7a</i> )	\$ (335,662)	\$ (149,188)	\$ (335,662)
<b><u>Rental Charges</u></b>			
Operating Leases	\$ (10,000)	\$ (6,905)	\$ (10,000)
ii) Crediting as Revenues:			
<b><u>Interest Earnings</u></b>			
Investments			
- Reserve Funds	\$ 55,000	\$ 57,678	\$ 60,000
- Other Funds	\$ 12,000	\$ 20,858	\$ 20,000
Other Interest Revenue ( <i>refer note 9</i> )	\$ 65,000	\$ 54,830	\$ 57,000
	<b>\$ 132,000</b>	<b>\$ 133,366</b>	<b>\$ 137,000</b>
iii) <b>Other Revenue</b>			
Reimbursements and Recoveries	\$ 303,342	\$ 296,928	\$ 2,341,130
Other	\$ 53,200	\$ 50,827	\$ 56,200
	<b>\$ 356,542</b>	<b>\$ 347,755</b>	<b>\$ 2,397,330</b>

**(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 2018	Actual (est.) 30 June 2018	Budget 30 June 2019
Cash - Unrestricted		\$ 35,100	\$ 920,874	\$ 45,730
Cash - Restricted Reserves	6	\$ 1,893,007	\$ 2,331,263	\$ 2,188,188
Cash - Restricted Other	7a	\$ -	\$ -	\$ -
		<u>\$ 1,928,107</u>	<u>\$ 3,252,137</u>	<u>\$ 2,233,918</u>

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

Employee Entitlements Reserve	\$ 115,237	\$ 115,517	\$ 137,879
Plant Replacement Reserve	\$ 403,255	\$ 841,577	\$ 182,684
Drainage and Water Management Reserve	\$ 81,510	\$ 81,801	\$ 83,217
Hockey Ground Carpet Replacement Reserve	\$ 37,053	\$ 37,204	\$ 56,174
Waste Management Reserve	\$ 150,189	\$ 123,724	\$ 302,454
Computer Software/Hardware Upgrade Reserve	\$ 31,564	\$ 31,179	\$ 153,890
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 124,301	\$ 215,651	\$ 150,893
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 256,257	\$ 256,290	\$ 275,715
Building Renewal Reserve	\$ 100,824	\$ 114,924	\$ -
Outstanding Land Resumptions Reserve	\$ 36,495	\$ 36,625	\$ 7,259
Natural Disaster Reserve	\$ 82,561	\$ 3,178	\$ 43,957
Plantagenet Medical Centre Reserve	\$ 281,389	\$ 282,181	\$ 362,913
Spring Road Roadworks Reserve	\$ 53,234	\$ 53,423	\$ 54,348
Mount Barker Memorial Swimming Pool Reserve	\$ 35,330	\$ 8,017	\$ 8,156
Community Resource Centre Building Reserve	\$ 14,831	\$ 14,892	\$ 22,490
Museum Complex Shingle Roof Reserve	\$ 68,499	\$ 68,973	\$ 70,167
Standpipe Reserve	\$ 66	\$ 1,146	\$ 11,347
Paths and Trails Reserve	\$ 20,413	\$ 20,437	\$ 30,437
Major Projects and Renewals Reserve	\$ -	\$ 24,524	\$ 234,210
Unspent Grants	\$ -	\$ -	\$ -
	<u>\$ 1,893,007</u>	<u>\$ 2,331,263</u>	<u>\$ 2,188,188</u>

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

Net Result	\$ (2,644,268)	\$ (2,360,187)	\$ (1,607,422)
Depreciation	\$ 6,028,177	\$ 6,004,646	\$ 6,116,934
(Profit) / Loss on Sale of Assets	\$ 147,845	\$ 159,492	\$ 99,702
(Increase)/Decrease in Receivables	\$ (291,896)	\$ 210,241	\$ (114,154)
(Increase)/Decrease in Inventories	\$ 13,674	\$ 10,202	\$ 750
Increase/(Decrease) in Payables	\$ 203,018	\$ (97,221)	\$ 189,716
Increase/(Decrease) in Employee Provisions	\$ 75,205	\$ 197,308	\$ (76,311)
Grants/Contributions for the Development of Assets	\$ (1,622,621)	\$ (1,843,626)	\$ (1,711,189)
Loss on Revaluation of Non-current Assets	\$ -	\$ -	\$ -
<b>Net Cash from Operating Activities</b>	<u>\$ 1,909,134</u>	<u>\$ 2,280,855</u>	<u>\$ 2,898,026</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	\$ -	\$ -	\$ -
<b>Total Amount of Credit Unused</b>	<u>\$ 520,000</u>	<u>\$ 520,000</u>	<u>\$ 520,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	\$ 2,355,833	\$ 2,810,447	\$ 2,016,169
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	Actual (est.) 30 June 2018	Budget 30 June 2019
<b>(a) Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	3(a) \$ 920,874	\$ 45,730
Cash - Restricted Reserves	3(a) \$ 2,331,263	\$ 2,188,188
Receivables	\$ 539,154	\$ 425,000
Inventories	\$ 33,250	\$ 32,500
	<b>\$ 3,824,541</b>	<b>\$ 2,691,418</b>
<b>LESS: CURRENT LIABILITIES</b>		
Trade and Other Payables	\$ (313,514)	\$ (503,230)
Short Term Borrowings	\$ (500,000)	\$ -
Long Term Borrowings	\$ (350,832)	\$ (340,898)
Provisions	\$ (1,127,590)	\$ (1,051,279)
	<b>\$ (2,291,936)</b>	<b>\$ (1,895,407)</b>
<b>Unadjusted Net Current Assets</b>	<b>\$ 1,532,605</b>	<b>\$ 796,012</b>
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:		
<b>Adjustments</b>		
Less: Cash - Restricted Reserves	3(a) \$ (2,331,263)	\$ (2,188,188)
Add: Current Portion of Debentures	\$ 850,832	\$ 340,898
Add: Current Liabilities not expected to be cleared at year end	\$ 1,127,590	\$ 1,051,279
<b>Adjusted Net Current Assets - Surplus / (Deficit)</b>	<b>\$ 1,179,764</b>	<b>\$ -</b>
<b>(b) Restricted Funds - Unspent Grants</b>		
	<b>Actual B/Fwd 1 July 2018</b>	<b>Est Actual 30 June 2019</b>
<b>Unspent Grants</b>		
N/A	\$ -	\$ -
<b>Total Restricted Funds</b>	<b>\$ -</b>	<b>\$ -</b>



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

Asset Class	Reporting Program										2018/19 Budget Total \$	2017/18 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 \$		
<i>Property, Plant and Equipment</i>												
Land and Buildings	(41,208)		(383,900)	(5,000)		(12,658)	(213,411)		(193,386)	(40,000)	(889,563)	(951,113)
Plant and Equipment	(65,000)		(38,000)			0			(48,000)	(1,144,484)	(1,295,484)	(536,621)
Furniture and Equipment	0					(13,226)	(5,000)		0		(18,226)	(56,312)
	<b>(106,208)</b>	<b>0</b>	<b>(421,900)</b>	<b>(5,000)</b>	<b>0</b>	<b>(25,884)</b>	<b>(218,411)</b>	<b>0</b>	<b>(241,386)</b>	<b>(1,184,484)</b>	<b>(2,203,273)</b>	<b>(1,544,046)</b>
<i>Infrastructure</i>												
Roads								(3,357,139)			(3,357,139)	(2,175,613)
Footpaths								0			0	0
Drainage												0
Parks and ovals							(55,000)				(55,000)	(47,696)
Other												
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(55,000)</b>	<b>(3,357,139)</b>	<b>0</b>	<b>0</b>	<b>(3,412,139)</b>	<b>(2,223,309)</b>
<b>Total Acquisitions</b>	<b>(106,208)</b>	<b>0</b>	<b>(421,900)</b>	<b>(5,000)</b>	<b>0</b>	<b>(25,884)</b>	<b>(273,411)</b>	<b>(3,357,139)</b>	<b>(241,386)</b>	<b>(1,184,484)</b>	<b>(5,615,412)</b>	<b>(3,767,355)</b>

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

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
<b>Governance</b>						
VW Passat 140TDI - Chief Executive Officer (LV42)	1117	PL2	\$ 23,817	\$ 20,000	\$ -	\$ (3,817)
<b>Law, Order and Public Safety</b>						
Isuzu Crew Cab Tray Top - Ranger (LV40)	1115	PL12042	\$ 17,380	\$ 15,000	\$ -	\$ (2,380)
<b>Community Amenities</b>						
Ford Ranger 2WD - Building Maintenance (LV27)	1099	PL11845	\$ 8,706	\$ 18,000	\$ 9,295	\$ -
<b>Public Works Overheads</b>						
Isuzu D-Max LST Crew Cab 4x4 - MWS (LV46)	1122	PL12362	\$ 31,562	\$ 30,000	\$ -	\$ (1,562)
Ford PX Ranger - Principal Works Supervisor (LV36)	1114	PL11995	\$ 28,026	\$ 18,000	\$ -	\$ (10,026)
Ford Ranger XL 4x2 - Works Crew Transporter (LV52)	1096	PL528	\$ 5,745	\$ 12,000	\$ 6,256	\$ -
<b>Plant Operating</b>						
Isuzu Tipper (T1)	2534	PL010	\$ 21,999	\$ 25,909	\$ 3,910	\$ -
2008 Kenworth DAF Tip Truck (T32)	2535	PL07	\$ 46,667	\$ 51,000	\$ 4,334	\$ -
CAT 12M Grader (G3)	1504	PL03	\$ 148,967	\$ 85,000	\$ -	\$ (63,967)
Hino Tip Truck (T3)	2507	PL09	\$ 49,217	\$ 25,000	\$ -	\$ (24,217)
Isuzu Tip Truck (T31)	2536	PL06	\$ 61,154	\$ 40,000	\$ -	\$ (21,154)
Heavy Duty Road Verge Slasher (SL4)	15504		\$ -	\$ 7,500	\$ 7,500	\$ -
Gravely Zero Turn Ride On Mower (TC10)	3516		\$ 6,339	\$ 2,500	\$ -	\$ (3,839)
Ariens Zoom XL42 Ride On Mower (TC11)	3513		\$ 2,537	\$ 2,500	\$ -	\$ (37)
<b>TOTAL</b>			<b>\$ 452,111</b>	<b>\$ 352,409</b>	<b>\$ 31,294</b>	<b>\$ (130,996)</b>
			<b>Net Book Value 2017/2018 BUDGET</b>	<b>Sale Proceeds 2017/2018 BUDGET</b>	<b>Profit 2017/2018 BUDGET</b>	<b>Loss 2017/2018 BUDGET</b>
<b>By Class</b>						
Furniture and Fittings			\$ -	\$ -	\$ -	\$ -
Plant and Equipment			\$ 452,111	\$ 352,409	\$ 31,294	\$ (130,996)
Land and Buildings			\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 452,111</b>	<b>\$ 352,409</b>	<b>\$ 31,294</b>	<b>\$ (130,996)</b>

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-18	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2018/2019 Budget	2017/2018 Actual	2018/2019 Budget	2017/2018 Actual	2018/2019 Budget	2017/2018 Actual
<b>Governance</b>										
New Administration Centre (90)	5.82%	23/06/2025	\$1,308,362		\$ 156,325	\$ 147,610	\$1,152,037	\$1,308,362	\$ 84,777	\$ 94,848
<b>Economic Services</b>										
Saleyards Roof (95)	2.70%	17/05/2026	\$ 205,215		\$ 23,310	\$ 22,693	\$ 228,525	\$ 205,215	\$ 5,385	\$ 8,270
<b>Recreation and Culture</b>										
Sounness Park Recreation Development (94)	4.14%	14/03/2023	\$ 202,539		\$ 37,486	\$ 36,087	\$ 165,053	\$ 202,539	\$ 8,978	\$ 10,986
					\$ 217,121	\$ 206,390	\$1,545,614	\$1,716,116	\$ 99,139	\$ 114,104
Mount Barker Golf Club (Self Supporting) (91)	6.45%	16/06/2018	\$ -		\$ -	\$ 25,098	\$ -	\$ -	\$ -	\$ 1,662
Plantagenet Village Homes (Self Supporting) (93)	3.83%	3/07/2022	\$ 594,331		\$ 123,777	\$ 119,344	\$ 470,555	\$ 594,331	\$ 25,343	\$ 33,422
					\$ -	\$ 123,777	\$ 470,555	\$ 594,331	\$ 25,343	\$ 35,084
			<b>\$2,310,447</b>	<b>\$ -</b>	<b>\$ 340,898</b>	<b>\$ 350,832</b>	<b>\$2,016,169</b>	<b>\$2,310,447</b>	<b>\$ 124,482</b>	<b>\$ 149,188</b>

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 2018/2019.

(c) Unspent Debentures

The Council had no unspent debentures as at 30 June 2018 and expects to have no unspent debenture funds as at 30 June 2019.

(d) Short Term Cashflow Facility

At its meeting held on 5 December 2017, the Council authorised a short term liquidity lending facility between the Shire of Plantagenet and the Western Australian Treasury Corporation to maintain positive cash flow while undertaking storm damage works. It is estimated that up to \$1.5 million may need to be borrowed to cover the anticipated delay in recoup of storm damage payments. As at 30 June 2018, the Council had drawn down \$500,000.00 from this facility. It is expected that this amount will be able to be repaid as soon as the storm damage expenditure is reimbursed from Main Roads WA.

(e) 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 2017/2018.

	Rate in the \$	Rateable Value	No. of Assess.	Est. Actual 30 June 2018	Budget 2018/2019
<b>General Rates</b>					
Rural	0.86947	\$ 488,258,000	1248	\$ 4,236,167	\$ 4,245,253
Rural Townsite	11.49700	\$ 1,848,308	193	\$ 203,158	\$ 212,500
Mount Barker Townsite	11.49700	\$ 10,401,135	821	\$ 1,171,120	\$ 1,195,818
Strata Title	11.49700	\$ 114,556	10	\$ 13,016	\$ 13,171
Rural GRV	11.49700	\$ 1,226,640	45	\$ 139,107	\$ 141,027
Sub Total		<b>\$ 501,848,639</b>	<b>2,317</b>	<b>\$ 5,762,569</b>	<b>\$ 5,807,769</b>
<b>Minimum Payment</b>					
Rural	\$ 900.00	\$ 39,215,900	477	\$ 352,440	\$ 429,300
Rural Townsites	\$ 900.00	\$ 807,100	339	\$ 306,160	\$ 305,100
Mount Barker Townsite	\$ 900.00	\$ 1,125,636	225	\$ 202,920	\$ 202,500
Strata Title	\$ 900.00	\$ 162,900	82	\$ 72,980	\$ 73,800
Rural GRV	\$ 900.00	\$ 154,185	28	\$ 24,920	\$ 25,200
Mining	\$ 900.00	\$ 61,124	6	\$ 11,570	\$ 5,400
Sub Total		<b>\$ 41,526,845</b>	<b>1157</b>	<b>\$ 970,990</b>	<b>\$ 1,041,300</b>
		<b>\$ 543,375,484</b>	<b>3,474</b>	<b>\$ 6,733,559</b>	<b>\$ 6,849,069</b>
<b>Rate Exemptions</b>					
		\$ 342,793	19	\$ -	\$ -
<b>Non Rateable Properties</b>					
		\$ 338,787	8	\$ -	\$ -
		<b>\$ 544,057,064</b>	<b>3,501</b>	<b>\$ 6,733,559</b>	<b>\$ 6,849,069</b>
<b>Interim Rates</b>					
GRV				\$ 13,141	\$ -
UV				\$ 138	\$ -
				<b>\$ 13,279</b>	<b>\$ -</b>
<b>Total Amount Raised from General Rates</b>				<b>\$ 6,746,838</b>	<b>\$ 6,849,069</b>
<b>Other</b>					
Instalments Admin Fees				\$ 15,930	\$ 16,000
Instalment Interest Charges				\$ 21,978	\$ 22,000
Penalty Interest				\$ 32,852	\$ 35,000
Specified Area Rates				\$ -	\$ -
				<b>\$ 70,760</b>	<b>\$ 73,000</b>
<b>Total Rates and Charges Revenue</b>				<b>\$ 6,817,598</b>	<b>\$ 6,922,069</b>
<b>Waste Rate (Section 66 of the Waste Avoidance and Resource Recovery Act)</b>					
General	\$ 50.00		3468	\$ -	\$ 173,400
Interim & Back Rates				\$ -	\$ -
			<b>3468</b>	<b>\$ -</b>	<b>\$ 173,400</b>
<b>Rubbish Collection Charges</b>					
<b>Receptacle Charge - Waste Avoidance and Resource Recovery Act 2007</b>					
	\$ 205.00	1st Bin	1297	\$ 258,200	\$ 265,885
	\$ 205.00	Subsequent bins	287	\$ 57,200	\$ 58,835
				<b>\$ 315,400</b>	<b>\$ 324,720</b>

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 2018/2019 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 2018/2019 will be as follows:

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge \$</b>	<b>Instalment Plan Admin Charge Revenue \$</b>	<b>Instalment Plan Interest Rate %</b>	<b>Instalment Plan Interest Earned \$</b>	<b>Unpaid Rates Interest Rate %</b>	<b>Unpaid Rates Interest Earned \$</b>	<b>2018/19 Budget Revenue \$</b>	<b>2017/18 Actual \$</b>
<b>Option One</b>									
Single full payment	20/08/2018	0.00	0		0	9%	35,000	35,000	32,852
<b>Option Two</b>								0	
First instalment	20/08/2018	0.00	0	5.50%	7,000	9%		7,000	5,495
Second instalment	7/01/2019	7.50	7,500	5.50%	5,000	9%		12,500	13,460
<b>Option Three</b>								0	
First instalment	20/08/2018	0.00	0					0	
Second instalment	22/10/2018	7.50	2,500	5.50%	3,333	9%		5,833	6,318
Third instalment	7/01/2019	7.50	2,500	5.50%	3,333	9%		5,833	6,318
Fourth instalment	11/03/2019	7.50	2,500	5.50%	3,333	9%		5,833	6,318
			15,000		22,000		35,000	72,000	70,760

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 \$16,000 will be raised via this charge in the 2018/2019 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 \$22,000 will be raised via the instalment interest component in 2018/2019. 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 waste rate, 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 2018/2019 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 2018/2019 financial will be 9% and it is estimated that \$35,000 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 Waste Rates, 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](http://www.plantagenet.wa.gov.au)) or over the telephone by phoning 1300 276 468.

	2017/2018 Budget				2017/2018 Actual (Est.)				2018/2019 Budget				
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Transfer between \$	Closing Balance \$
Employee Entitlements Reserve	88,158	27,079		115,237	88,379	27,138	0	115,517	115,517	22,362			137,879
Plant Replacement Reserve	749,800	477,682	(824,227)	403,255	798,170	448,662	(405,255)	841,577	841,577	274,182	(933,075)		182,684
Drainage and Water Management Reserve	80,090	1,420		81,510	80,353	1,448		81,801	81,801	1,416			83,217
Hockey Ground Carpet Replacement	18,356	18,697		37,053	18,478	18,726		37,204	37,204	18,970			56,174
Waste Management Reserve	147,573	2,616		150,189	148,057	2,667	(27,000)	123,724	123,724	178,730			302,454
Computer Software/Hardware Upgrade Reserve	20,985	10,578		31,564	20,590	10,589	0	31,179	31,179	122,711			153,890
Mount Barker Regional Saleyards Capital Improvements Reserve	180,253	123,598	(179,550)	124,301	180,112	122,463	(86,924)	215,651	215,651	138,628	(203,386)		150,893
Mount Barker Regional Saleyards Operating Loss Reserve	172,923	83,334		256,257	173,682	82,608		256,290	256,290	19,425			275,715
Building Renewal Reserve (To be cancelled)	99,068	1,756		100,824	112,890	2,034		114,924	114,924	1,989		(116,913)	0
Outstanding Land Resumptions Reserve	35,860	636		36,495	35,977	648		36,625	36,625	634	(30,000)		7,259
Natural Disaster Reserve	41,008	41,552		82,561	41,556	41,622	(80,000)	3,178	3,178	40,779			43,957
Plantagenet Medical Centre Reserve	201,775	79,614		281,389	202,407	79,774		282,181	282,181	80,733			362,913
Spring Road Roadworks Reserve	52,307	927		53,234	52,478	945		53,423	53,423	925			54,348
Mount Barker Memorial Swimming Pool Reserve	95,968	34,362	(95,000)	35,330	96,496	34,437	(122,916)	8,017	8,017	139			8,156
Community Resource Centre Building Reserve	7,342	7,489		14,831	7,391	7,501		14,892	14,892	7,598			22,490
Museum Complex Shingle Roof Reserve	67,305	1,193		68,499	67,752	1,221		68,973	68,973	1,194			70,167
Standpipe Reserve	9,688	10,378	(20,000)	66	9,752	10,394	(19,000)	1,146	1,146	10,201			11,347
Paths and Trails Reserve	0	20,413		20,413	0	20,437		20,437	20,437	10,000			30,437
Major Projects and Renewals Reserve	0	0		0	0	24,524		24,524	24,524	244,766	(151,994)	116,913	234,210
	2,068,460	943,324	(1,118,777)	1,893,007	2,134,520	937,838	(741,095)	2,331,263	2,331,263	1,175,380	(1,318,455)	0	2,188,188

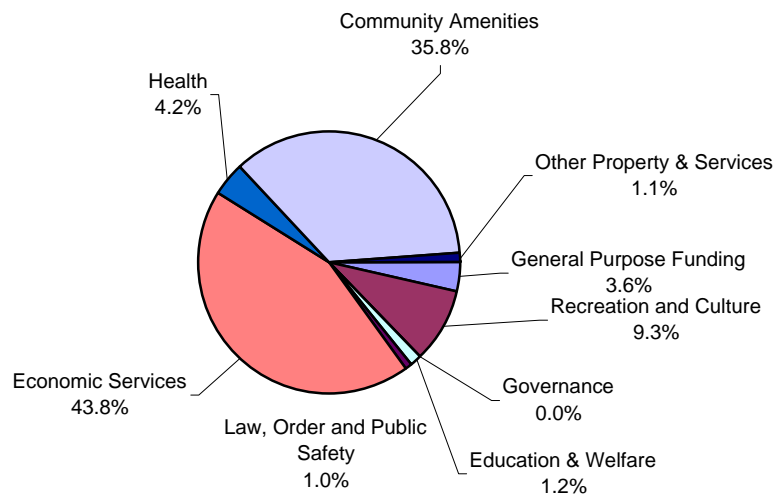
**Purpose of the Reserves**

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 the closure of the current O'Neill Road landfill cell and the construction of a new cell and the implementation of 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 be cancelled)	Balance to be transferred to Major Projects and Renewals Reserve (Previously to fund planned major building renewal projects)
Outstanding Land Resumptions Reserve	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

	Budget 30 June 2018	Est. Actual 30 June 2018	Budget 30 June 2019
General Purpose Funding	\$ 90,470	\$ 70,646	\$ 71,150
Governance	\$ 3,520	\$ 1,116	\$ 300
Law, Order and Public Safety	\$ 23,000	\$ 18,958	\$ 20,000
Health	\$ 79,350	\$ 93,625	\$ 83,900
Education and Welfare	\$ 25,300	\$ 24,251	\$ 24,033
Community Amenities	\$ 544,200	\$ 542,408	\$ 711,470
Recreation and Culture	\$ 191,005	\$ 183,321	\$ 185,005
Economic Services	\$ 881,800	\$ 884,344	\$ 869,665
Other Property and Services	\$ 44,760	\$ 13,116	\$ 21,760
	<b>\$ 1,883,405</b>	<b>\$ 1,831,785</b>	<b>\$ 1,987,283</b>

Breakup of Fees and Charges Revenue 2018/2019





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	\$	15,250
Annual Attendance Fee - Section 5.99 LGA	Councillor	\$	8,140

#### 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		\$	6,700
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#### DEPUTY SHIRE PRESIDENT'S ALLOWANCE

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

Per Annum - Section 5.98A LGA 1995		\$	1,675
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#### INFORMATION AND COMMUNICATION TECHNOLOGY ALLOWANCE

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

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

	\$	2,000
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#### CHILD CARE

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

#### ANNUAL EXPENSE SUMMARY

	Budget 30 June 2018	Est. Actual 30 June 2018	Budget 30 June 2019
Sitting Fees - Council Meetings	\$ (79,580)	\$ (79,580)	\$ (80,370)
President's Allowance	\$ (6,630)	\$ (6,630)	\$ (6,700)
Deputy President's Allowance	\$ (1,658)	\$ (1,658)	\$ (1,675)
Information and Communication Technology Allowance	\$ (20,000)	\$ (19,532)	\$ (20,000)
Travelling Expenses	\$ (4,000)	\$ (1,507)	\$ (1,995)
<b>TOTAL</b>	<b>\$ (111,868)</b>	<b>\$ (108,907)</b>	<b>\$ (110,740)</b>

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

	<b>Est. Actual 30 June 2018</b>	<b>Est. Amount Received</b>	<b>Est. Amount Paid</b>	<b>Budget 30 June 2019</b>
Feral Pig Eradication Committee	\$ 109,295	\$ -	\$ -	\$ 109,295
Contribution - Public Open Space	\$ 97,992	\$ -	\$ -	\$ 97,992
Contribution - Roadworks	\$ -	\$ -	\$ -	\$ -
Bonds - Planning Advertising	\$ 3,000	\$ -	\$ -	\$ 3,000
Bonds - Relocatable Dwelling	\$ 15,000	\$ -	\$ (15,000)	\$ -
Bonds - Extractive Industries	\$ 2,000	\$ -	\$ -	\$ 2,000
Bonds - Road Construction Guarantee	\$ -	\$ -	\$ -	\$ -
Bonds - Tree / Garden / Planting	\$ 1,757	\$ -	\$ (1,757)	\$ -
Bonds - Subdivisional	\$ -	\$ -	\$ -	\$ -
Bonds - Parking	\$ -	\$ -	\$ -	\$ -
Bonds - Footpath	\$ -	\$ -	\$ -	\$ -
Bonds - Other	\$ 356,123	\$ -	\$ (326,067)	\$ 30,056
Bonds - Councillor Nomination	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 585,167</b>	<b>\$ -</b>	<b>\$ (342,824)</b>	<b>\$ 242,343</b>

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 2018/2019.

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

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

	Budget 30-Jun-2018	Est. Actual 30 June 2018	Budget 30 June 2019
<b>Operating Expenditure</b>			
Employee Costs - Conferences & Training	\$ (4,000)	\$ (511)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (249,069)	\$ (262,981)	\$ (310,168)
Employee Costs - Superannuation	\$ (25,184)	\$ (24,557)	\$ (25,808)
Employee Costs - Travel & Accommodation	\$ (1,500)	\$ (896)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (2,000)	\$ (2,531)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (500)	\$ (120)	\$ (500)
Employee Costs - Workers Compensation Insurance	\$ (5,000)	\$ (3,776)	\$ (4,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (9,929)	\$ (12,000)
Office Expenses - Other Operating Costs	\$ (3,000)	\$ (3,018)	\$ (4,000)
Office Expenses - Telephone	\$ (6,000)	\$ (6,987)	\$ (7,000)
Other Expenses - Environmental Services	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ (3,520)	\$ (5,000)
Other Expenses - Insurances	\$ (35,000)	\$ (31,133)	\$ (32,000)
Other Expenses - Licence Fees	\$ (4,500)	\$ (3,188)	\$ (3,300)
Other Expenses - Other Operating Costs	\$ (20,000)	\$ (10,819)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	\$ (25,000)	\$ (23,471)	\$ (25,000)
Other Expenses - Tools & Sundry	\$ (1,000)	\$ -	\$ (3,000)
Other Expenses - Water Monitoring	\$ (10,000)	\$ (6,931)	\$ (10,000)
Other Expenses - Sludge Removal	\$ -	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	\$ (6,000)	\$ (4,565)	\$ (6,000)
Building & Grounds - Facility Maintenance	\$ (25,000)	\$ (24,104)	\$ (25,000)
Building & Grounds - Facility Operating	\$ (65,000)	\$ (109,551)	\$ (75,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (17,877)	\$ (17,700)	\$ (17,877)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (450,024)	\$ (12,624)	\$ (12,750)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (11,648)	\$ (13,394)	\$ (13,528)
Non Cash Expenses - Depreciation - Infrastructure	\$ (17,978)	\$ (352,624)	\$ (356,150)
Non Cash Expenses - Loss on Sale of Assets	\$ -	\$ (3,120)	\$ -
Admin Services Allocation	\$ (77,924)	\$ (77,333)	\$ (77,001)
<b>Total Operating Expenditure</b>	<b>\$ (1,088,204)</b>	<b>\$ (1,009,383)</b>	<b>\$ (1,062,582)</b>
<b>Operating Income</b>			
Contributions - Agent Contributions	\$ 62,000	\$ 65,198	\$ 62,000
Other Income - Avdata Income	\$ 18,000	\$ 31,223	\$ 25,000
Other Income - Entry Fees	\$ 12,000	\$ 10,800	\$ 12,000
Other Income - Hay Feeding	\$ 11,000	\$ 9,413	\$ 10,765
Other Income - NLIS Tagging	\$ 11,500	\$ 13,296	\$ 12,000
Other Income - Other Operating Income	\$ 11,500	\$ 11,615	\$ 10,500
Other Income - Sale of Manure	\$ 8,000	\$ 3,072	\$ 5,000
Other Income - Saleyard Weigh & Pen Fees	\$ 560,000	\$ 589,509	\$ 571,200
Other Income - Shippers/Private Weigh	\$ 13,500	\$ 13,809	\$ 13,500
Other Income - Stock Removal	\$ 6,800	\$ 9,206	\$ 7,000
Non Cash Revenue - Profit on Sale of Assets	\$ 5,720	\$ 9,493	\$ -
<b>Total Operating Income</b>	<b>\$ 720,020</b>	<b>\$ 766,634</b>	<b>\$ 728,965</b>
<b>Borrowing Costs</b>			
<b>Operating Expenditure</b>			
Financial Expenses - Loan No. 95 - Saleyards Roof	\$ (6,001)	\$ (8,270)	\$ (5,385)
<b>Net Operating Profit / (loss)</b>	<b>\$ (374,186)</b>	<b>\$ (251,019)</b>	<b>\$ (339,001)</b>
<b>Net Operating Profit / (loss) - Excluding Non Cash Items</b>	<b>\$ 123,341</b>	<b>\$ 148,443</b>	<b>\$ 61,304</b>

Ledger Account	Assistance to	Details	Budget 30 June 2018	Budget 30 June 2019
<b>General Purpose Funding</b>				
20009.0255	Plantagenet Players Inc.	Design and develop new website	\$ 500	\$ -
			<b>\$ 500</b>	<b>\$ -</b>
<b>Education &amp; Welfare</b>				
<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
			<b>\$ 5,000</b>	<b>\$ 3,900</b>
<u>Aged &amp; Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Collet Barker Court - Clubhouse Balustrade & Blinds	\$ 5,000	\$ 14,969
20150.0255	Plantagenet Village Homes	Strategic Plan to Extend Services	\$ -	\$ 10,320
20150.0255	Riding for the Disabled	Education and travelling costs of Coaches	\$ -	\$ 500
			<b>\$ 5,000</b>	<b>\$ 25,789</b>
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 5,000	\$ 5,000
20813.0255	Red Cross	Waste Removal	\$ -	\$ -
20813.0255	Plantagenet Men's Shed	Site works for metal work shed (C/Fwd from 2017/18)	\$ 5,000	\$ 5,000
20813.0255	Ruby Benjamin Foundation	Assistance with Dog and Cat Sterilisation	\$ -	\$ -
20813.0255	Mount Barker CWA	Hot water system	\$ 567	\$ -
			<b>\$ 10,567</b>	<b>\$ 10,000</b>
<b>Recreation &amp; Culture</b>				
<u>Sporting Clubs</u>				
20208.0255	Mount Barker Swimming Club	Donation of Family Pool Season Ticket	\$ -	\$ -
20208.0255	Mount Barker Speedway Club	Dam repairs	\$ 3,740	\$ -
20208.0255	Kendenu Tennis Club	Tee upgrades	\$ -	\$ -
20208.0255	Narrakup Combined Sports Group	Contribution to CCTV	\$ -	\$ -
20208.0255	Plantagenet Sporting Club	Operating Costs	\$ 15,000	\$ 10,000
20208.0255	Bullets Netball Club	Coach Training	\$ 300	\$ -
20208.0255	Kendenu Cricket Club	Reticulation Expansion	\$ 11,000	\$ -
20208.0255	Mount Barker Campdraft Club	Equestrian Area Fence	\$ 3,000	\$ -
			<b>\$ 33,040</b>	<b>\$ 10,000</b>
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to operations	\$ 14,660	\$ 14,000
20221.0255	Plantagenet Historical Society	New Security Alarm System	\$ 10,000	\$ -
20221.0255	Plantagenet Arts Council	Art Prize	\$ 1,500	\$ -
20221.0255	Rotary Club of Mount Barker	Australia Day Breakfast / Senior's Lunch - Frost Pavilion Hire	\$ 700	\$ 700
20221.0255	Mt Barker Wildflower Photo Cttee	Building hire costs (in kind)	\$ 1,000	\$ 1,000
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 958	\$ -
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 1,000	\$ 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	\$ 1,393	\$ -
20221.0255	RSL Mount Barker	Contribution to hall hire	\$ 750	\$ -
20221.0255	All Saints Anglican Church	Stand alone disabled toilet	\$ -	\$ -
20221.0255	Mt Barker Dancing with the Stars	Contribution to hall hire	\$ 500	\$ -
20221.0255	Ulysses Club - Great Souther Branch	Hire of Frost Pavilion - 5 days	\$ -	\$ 875
			<b>\$ 33,461</b>	<b>\$ 17,575</b>
<b>Economic Services</b>				
<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	\$ -
			<b>\$ 5,300</b>	<b>\$ 4,800</b>
<u>Tourism &amp; 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 - Cash \$2,500 & \$5,000 in-kind	\$ 5,000	\$ 7,500
21311.0370	Mount Barker Tourist Bureau	Tear-off tourist map	\$ -	\$ 1,000
21311.0370	Denmark Tourism Inc	Taste Great Southern	\$ -	\$ 4,000
21311.0370	Porongurup Promotions Ass'n	In-kind support - Traffic Management Plan etc	\$ 750	\$ 2,000
21311.0370	Friends of the Porongurup Range	Upgrade water tank	\$ -	\$ 3,000
21311.0370	Mt Barker Golf Club	WA Men's State Sand Green Championships	\$ -	\$ -
			<b>\$ 10,750</b>	<b>\$ 22,500</b>

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.

<b>Ledger Account</b>	<b>Assistance to</b>	<b>Details</b>	<b>Budget 30 June 2018</b>
<b><u>General Purpose Funding</u></b>			
20208.0255	Mount Barker Speedway Club	Rates Waiver - Mount Barker Speedway	\$ 1,200
20208.0255	West Plantagenet Pony Club	Rates Waiver - West Plantagenet Pony Club Grounds	\$ 900
20131.0011	Plantagenet Men's Shed	Rates Waiver - Mount Barker Men's Shed	\$ 957
20208.0255	Narpanup Golf Club	Rates Waiver - Narpanup Golf Course	\$ 1,409
20273.0323	Bevan Lang	Rates Waiver - Mount Barker Communications Tower	\$ 900
20208.0255	Kendenup Country Club	Rates Waiver - Kendenup Golf Course and Country Club	\$ 1,437
20221.0255	Plantagenet Historical Society	Rates Waiver - Mount Barker Historic Museum	\$ 1,409
20244.0011	Mount Barker Tourist Bureau	Rates Waiver - Mount Barker Railway Station	\$ 2,049
20208.0255	Mount Barker Tennis Club	Rates Waiver - Mount Barker Tennis Courts	\$ 1,667
21111.0011	Plantagenet Arts Council	Rates Waiver - Arts Centre (Mitchell House)	\$ 1,046
20208.0255	Kendenup Tennis Club	Rates Waiver - Kendenup Tennis Courts	\$ 900
21325.0011	Albany Cattle Association	Rates Waiver - Cattle Saleyards - Shed	\$ 900
21325.0011	M & J Mitchell Pty Ltd	Rates Waiver - Cattle Saleyards - Cattle Yards	\$ 900
21111.0011	Mount Barker Community Centre/Baptist Union of WA	Rates Waiver - Mount Barker Community Centre	\$ 34,146
20211.0011	Kendenup Community Grounds Committee Inc	Rates Waiver - Part Lots 15 and 16 Beverley Road	\$ 900
20208.0255	Plantagenet Sporting Club	Rates Waiver - Sounness Park Clubrooms	\$ 3,047
			<b>\$ 53,766</b>
<b><u>Recreation &amp; Culture</u></b>			
20221.0255	Mount Barker Turf Club	Water usage @ 0.65c per KI	\$ 1,100
			\$ 1,100
<b>TOTAL</b>			<b>\$ 54,866</b>

In accordance with Section 6.26 of the Local Government Act 1995, the following properties listed on the Landgate valuation schedule are either exempt or declared as non-rateable for 2018/2019:

<b>Valuation No. GRV</b>	<b>Reason</b>	<b>Owner</b>	<b>Valuation</b>
1833948	Non Rateable	Shire of Plantagenet	\$ 15,250
783862	Exempt	Country Womens Association	\$ 7,280
1638125	Non Rateable	Jehovah's Witness Congregation	\$ 12,300
1663788	Non Rateable	Mount Barker Hospital (Vacant Land)	\$ 10,000
<b>UV</b>			
16277	Non Rateable	Friends of Porongurup Range	\$ 256,000
1096457	Non Rateable	DeGaris & Shire of Plantagenet	\$ 31,000

	Item	Reg No.	Price	Trade	Net
<b>PASSENGER VEHICLES</b>					
<b>Governance</b>					
Chief Executive Officer (LV42)	1117	PL2	\$ (65,000)	\$ 20,000	\$ (45,000)
<b>Law, Order and Public Safety</b>					
Ranger (LV40)	1115	PL12042	\$ (38,000)	\$ 15,000	\$ (23,000)
<b>Community Amenities</b>					
Building Maintenance (LV27)	1099	PL11845	\$ (38,000)	\$ 18,000	\$ (20,000)
<b>Public Works Overheads</b>					
Manager Works & Services (LV46)	1122	PL12362	\$ (45,000)	\$ 30,000	\$ (15,000)
Principal Works Supervisor (LV36)	1114	PL11995	\$ (42,000)	\$ 18,000	\$ (24,000)
Works Crew Transporter (LV52)	1096	PL528	\$ (38,000)	\$ 12,000	\$ (26,000)
<b>HEAVY PLANT</b>					
Isuzu Tipper (T1)	2534	PL010	\$ (83,806)	\$ 25,909	\$ (57,897)
DAF FATCF85 Tip Truck (T32)	2535	PL07	\$ (197,428)	\$ 51,000	\$ (146,428)
CAT 12M Grader (G3)	1504	PL03	\$ (345,000)	\$ 85,000	\$ (260,000)
Hino 1727 Medium (4 x 2) Truck (T3)	2507	PL09	\$ (125,000)	\$ 25,000	\$ (100,000)
Isuzu GIGA Truck (T31)	2536	PL06	\$ (185,000)	\$ 40,000	\$ (145,000)
<b>Total Heavy Plant</b>			<b>\$ (936,234)</b>	<b>\$ 226,909</b>	<b>\$ (709,325)</b>
<b>MINOR PLANT</b>					
Heavy Duty Road Verge Slasher (SL4)	15504		\$ (35,000)	\$ 7,500	\$ (27,500)
Refurbish Semi End Tipper	7003	PL5685	\$ (8,000)	\$ -	\$ (8,000)
3 Point Linkage Tank Sprayer	New		\$ (5,400)	\$ -	\$ (5,400)
600L Skidmounted Firefighter Unit	New		\$ (4,850)	\$ -	\$ (4,850)
Angle Broom (for CAT Loader of Skid Steer)	New		\$ (11,000)	\$ -	\$ (11,000)
Gravely Zero Turn Ride On Mower (TC10)	3516		\$ (9,500)	\$ 2,500	\$ (7,000)
Ariens Zoom XL42 Ride On Mower (TC11)	3513		\$ (9,500)	\$ 2,500	\$ (7,000)
<b>Total Minor Plant</b>			<b>\$ (83,250)</b>	<b>\$ 12,500</b>	<b>\$ (70,750)</b>
<b>TOTAL EXPENDITURE</b>					
<b>Passenger Vehicles</b>			\$ (266,000)	\$ 113,000	\$ (153,000)
<b>Heavy Plant</b>			\$ (936,234)	\$ 226,909	\$ (709,325)
<b>Minor Plant</b>			\$ (83,250)	\$ 12,500	\$ (70,750)

Note 18. ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

Adopted Budget 2018/2019

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	CARRIED FORWARD	COUNCIL	TOTAL BUDGET	COMMENTS
Regional Roads Group	51731.0250	Porongurup Road	Porongurup	SLK 3.99 to 8.94	Second coat seal			142,554			71,277	213,831	
	51732.0250	Settlement Road	Narrikup	SLK 4.71 to 10.40	Reseal			292,220			146,110	438,330	
	51733.0250	Poorarecup Road		SLK 1.16 to 8.45	Gravel resheet with drainage improvements			122,923			61,461	184,384	
<b>TOTAL REGIONAL ROAD GROUP</b>						<b>0</b>	<b>0</b>	<b>557,697</b>	<b>0</b>	<b>0</b>	<b>278,848</b>	<b>836,545</b>	
Black Spot (Federal)	51654.0250	Lake Matilda Rd / Red Gum Pass Rd	Kendenu	Intersection	Realign and improve intersection					91,020		91,020	Carried Forward
	51655.0250	Jutland - Fisher Road	Kendenu	Intersection	Realign and improve intersection					18,883		18,883	Carried Forward
<b>TOTAL BLACK SPOT (FEDERAL)</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,903</b>	<b>0</b>	<b>109,903</b>	
Black Spot (State)	51705.0250	Woogenellup Road Floodway	Woogenellup	SLK 32.75	Realign and improve section of road					114,762		114,762	Carried Forward
	51734.0250	Pile Road - Intersection with Muir Hwy	Forest Hill	Intersection	Improve intersection		26,546				13,273	39,819	
<b>TOTAL BLACK SPOT (STATE)</b>						<b>0</b>	<b>26,546</b>	<b>0</b>	<b>0</b>	<b>114,762</b>	<b>13,273</b>	<b>154,581</b>	
Commodity Route	51735.0250	Eulup Manurup Road	Mount Barker	SLK 9.62 to 16.70	Resheet gravel with drainage improvements				136,276		68,138	204,414	
	51736.0250	Watermans Road	Mount Barker	SLK 9.39 to 13.68	Resheet gravel with drainage improvements				115,959		57,979	173,938	
<b>TOTAL COMMODITY ROUTE FUNDING</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>252,235</b>	<b>0</b>	<b>126,117</b>	<b>378,352</b>	
Roads to Recovery	51737.0250	Coopers Road	Takalarup	SLK 0.00 to 2.80	Resheet gravel with drainage improvements	44,000						44,000	
	51738.0250	Millinup Road	Porongurup	SLK 0.00 to 14.20	Resheet gravel with drainage improvements - sections	116,547						116,547	
	51739.0250	Montem Street	Mount Barker	SLK 0.17 - 1.06	Reseal entire length	55,000						55,000	
	51740.0250	Road Replenishment Project	Various		Sturdee, Boyup, Pile, Mallawillup, Jackson, Takalarup, Palmdale, Chillup	205,980						205,980	
	51760.0250	Lake Matilda Road	Kendenu	SLK 0.00 to 2.23	Resheet gravel and seal							178,400	
	51761.0250	Surrey Downs Road	Porongurup	SLK 0.00 to 1.22	Resheet gravel and seal first 100m							88,132	
<b>TOTAL ROADS TO RECOVERY</b>						<b>421,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>688,059</b>	
Own Resources	51201.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51202.0250	Drainage Construction	Various	Various Locations	Improvements & Extensions						40,000	40,000	
	51203.0250	Footpath and Bike Path 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	
	51741.0250	Reseal Rural Roads	Various	Various Locations							250,000	250,000	
	51606.0250	Langton Road	Mount Barker	Lowood Road to Marmion Street	Centre island with street trees					28,077		28,077	Carried Forward
	51718.0250	Oatlands Road	Mount Barker	SLK 0.35 to 0.55	Hot mix					18,462		18,462	Carried Forward
	51742.0250	Stothard Road	Mount Barker	SLK 0.00 to 2.19	Resheet gravel and improve drainage						45,000	45,000	
	51743.0250	Thomas Street	Mount Barker	SLK 0.00 to 0.30	Improve intersection with Marmion St: seal and kerb Thomas St						10,000	10,000	
	51744.0250	Wragg Road	Mount Barker	SLK 1.75 to 6.44	Resheet gravel, improve drainage and corner at SLK 2.95						25,700	25,700	
	51745.0250	Albany Highway	Mount Barker	SLK 356.20 to 356.59	Improve school crossing zone, footpath and pram ramps, line marking, primer (hot mix)						56,710	56,710	
	51746.0250	Lord Street	Mount Barker	SLK 0.00 to 0.139	Reseal with single coat seal						10,800	10,800	
	51747.0250	Marion Street	Mount Barker	SLK 0.00 to 0.56	Reseal with single coat seal						35,000	35,000	
	51748.0250	Mount Barker Road	Mount Barker	SLK 0.075 to 0.735	Reseal with single coat seal						35,000	35,000	
	51749.0250	Kwornicup Road	Forest Hill	SLK 8.65 to 9.91	Upgrade floodways, re-sheet gravel, upgrade existing culverts to 450mm						55,000	55,000	
	51750.0250	Mallawillup Road	Kendenu	SLK 0.00 to 16.08	SLK 0.00 to 16.08 - Mulch. SLK 16.09 to 27.54 - Reseal floodway, improve drainage and top up gravel in sections						132,850	132,850	
	51751.0250	Hassell Avenue	Kendenu	SLK 0.45 to 0.62	Community Consultation and Planning						5,000	5,000	
	51752.0250	Pooreracup Road	Perillup	SLK 0.83 to 1.23	Improve floodway						72,100	72,100	
51753.0250	Albany Highway/Woogenellup Road	Mount Barker	Roundabout	Improve Roundabout following community Consultation						20,000	20,000		
<b>TOTAL COUNCIL FUNDED</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,539</b>	<b>1,143,160</b>	<b>1,189,699</b>	
<b>Total Capital Roadworks</b>						<b>421,527</b>	<b>26,546</b>	<b>557,697</b>	<b>252,235</b>	<b>271,204</b>	<b>1,561,399</b>	<b>3,357,139</b>	
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	
	20225.0039	Road Maintenance - Storm Damage								1,119,141	0	1,119,141	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy						185,000	185,000	
	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	
<b>TOTAL MAINTENANCE</b>										<b>1,119,141</b>	<b>1,795,000</b>	<b>2,914,141</b>	
<b>TOTAL EXPENDITURE</b>						<b>421,527</b>	<b>26,546</b>	<b>557,697</b>	<b>252,235</b>	<b>1,390,345</b>	<b>3,356,399</b>	<b>6,271,280</b>	

*Annual Budget*  

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2018-19

OPERATING PROGRAMS

OPERATING PROGRAMS



	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 3 - GENERAL PURPOSE FUNDING</b>					
<b>RATES</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	DCEO	20000.0130	\$ (62,857)	\$ (68,220)	\$ (63,119)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,859)	\$ (4,828)	\$ (5,918)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (380)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (2,031)	\$ (1,534)	\$ (2,051)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (2,796)	\$ (4,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (8,068)	\$ (8,000)
Other Expenses - Donations	DCEO	20009.0255	\$ (500)	\$ -	\$ -
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (5,000)	\$ (4,746)	\$ (5,000)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (45,000)	\$ (42,140)	\$ (40,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,500)	\$ (238)	\$ (1,000)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ -	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (35,000)	\$ (30,562)	\$ (75,000)
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (142,175)	\$ (145,014)	\$ (140,489)
<i>Sub-total - Cash</i>			\$ (315,822)	\$ (308,526)	\$ (345,078)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ (50)	\$ -	\$ (50)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ (850)	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (900)	\$ -	\$ (450)
<b>Total Operating Expenditure</b>			<b>\$ (316,722)</b>	<b>\$ (308,526)</b>	<b>\$ (345,528)</b>
<b>Operating Income</b>					
General Rate GRV - Rates	DCEO	10000.0414	\$ 2,133,381	\$ 2,133,382	\$ 2,169,116
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ 14,160	\$ 14,430	\$ -
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ (1,289)	\$ -
General Rate UV - Rates	DCEO	10001.0414	\$ 4,602,848	\$ 4,600,177	\$ 4,679,953
General Rate UV - Interim Rates	DCEO	10001.0490	\$ -	\$ (139)	\$ -
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ 277	\$ -
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ 112	\$ -
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ -	\$ 545	\$ -
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,000	\$ 4,100
Other Revenue - Rate Search	DCEO	10006.0111	\$ 15,000	\$ 15,581	\$ 15,500
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,000	\$ 15,930	\$ 16,000
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 21,978	\$ 22,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 40,000	\$ 34,478	\$ 35,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 35,000	\$ 32,852	\$ 35,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,300	\$ -	\$ 500
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 70	\$ -	\$ 50
<b>Total Operating Income</b>			<b>\$ 6,880,860</b>	<b>\$ 6,872,314</b>	<b>\$ 6,977,219</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>					
<b>Operating Expenditure</b>					
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ -	\$ -
Admin Services Allocation	DCEO	20278.0308	\$ (53,077)	\$ (52,675)	\$ (52,448)
<b>Total Operating Expenditure</b>			<b>\$ (53,577)</b>	<b>\$ (52,675)</b>	<b>\$ (52,448)</b>
<b>Operating Income</b>					
General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 368,072	\$ 765,890	\$ 390,242
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 117,950	\$ 118,234	\$ 124,022
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 397,200	\$ 873,253	\$ 483,629
Interest on Municipal Investments	DCEO	10009.0067	\$ 20,000	\$ 20,858	\$ 20,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 65,000	\$ 57,678	\$ 60,000
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ -	\$ 1,200
<b>Total Operating Income</b>			<b>\$ 969,422</b>	<b>\$ 1,835,913</b>	<b>\$ 1,079,093</b>
<b>TOTAL RATES AND GENERAL PURPOSE EXPENSES</b>			<b>\$ (370,299)</b>	<b>\$ (361,201)</b>	<b>\$ (397,976)</b>
<b>TOTAL RATES AND GENERAL PURPOSE INCOME</b>			<b>\$ 7,850,282</b>	<b>\$ 8,708,227</b>	<b>\$ 8,056,312</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 4 - GOVERNANCE</b>					
<b>MEMBERS OF COUNCIL</b>					
<b>Operating Expenditure</b>					
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (82)	\$ -
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (232)	\$ -
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (5,761)	\$ (13,000)
Other Operating Expenses - Conferences, Training & Accommodation	DCEO	20026.0029	\$ (20,000)	\$ (9,902)	\$ (20,000)
Other Operating Expenses - Telecom & IT Allowance	DCEO	20026.0031	\$ (20,000)	\$ (19,532)	\$ (20,000)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,658)	\$ (1,522)	\$ (1,675)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (79,580)	\$ (77,195)	\$ (80,370)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,630)	\$ (6,088)	\$ (6,700)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (5,532)	\$ (6,000)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (23,460)	\$ (22,000)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (1,507)	\$ (1,995)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20401.0182	\$ (4,000)	\$ (2,653)	\$ -
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ (7,357)	\$ (7,357)	\$ -
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (128,654)	\$ (127,678)	\$ (127,129)
<i>Sub-total - Cash</i>			\$ (314,879)	\$ (288,501)	\$ (298,869)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (6,840)	\$ (7,299)	\$ (7,372)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,840)	\$ (7,299)	\$ (7,372)
<b>Total Operating Expenditure</b>			<b>\$ (321,718)</b>	<b>\$ (295,800)</b>	<b>\$ (306,241)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ 2,282	\$ -
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 658	\$ -
<b>Total Operating Income</b>			<b>\$ 2,000</b>	<b>\$ 2,940</b>	<b>\$ -</b>
<b>OTHER GOVERNANCE</b>					
<b>Operating Expenditure</b>					
Meals and Refreshments	EXEC SEC	20030.0083	\$ (15,000)	\$ (11,153)	\$ (15,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (2,859)	\$ (4,000)
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (1,518)	\$ (4,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (7,000)	\$ (12,425)	\$ (12,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (26,000)	\$ (23,614)	\$ (26,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (1,853)	\$ (3,000)
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ -	\$ -
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (6,400)	\$ (7,000)
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,012)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (395,894)	\$ (399,199)	\$ (391,201)
<i>Sub-total - Cash</i>			\$ (465,894)	\$ (460,033)	\$ (463,201)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ -	\$ (1,786)	\$ (1,804)
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>			\$ -	\$ (1,786)	\$ (1,804)
<b>Total Operating Expenditure</b>			<b>\$ (465,894)</b>	<b>\$ (461,819)</b>	<b>\$ (465,004)</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>Operating Income</b>					
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 100	\$ 80	\$ -
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 12,000	\$ 15,450	\$ 15,000
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 3,120	\$ -	\$ -
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 300	\$ 1,036	\$ 300
Reimbursements - Other	DCEO	10016.0229	\$ 50,000	\$ 39,524	\$ 40,000
Reimbursements - LSL	DCEO	10016.0224	\$ 3,500	\$ 3,538	\$ -
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ -	\$ -
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 69,520	\$ 59,628	\$ 55,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 69,520</b>	<b>\$ 59,628</b>	<b>\$ 55,300</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (147,610)	\$ (147,610)	\$ (156,325)
<b>Total Capital Expenditure</b>			<b>\$ (147,610)</b>	<b>\$ (147,610)</b>	<b>\$ (156,325)</b>
<b>Operating Expenditure</b>					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (94,388)	\$ (94,848)	\$ (84,777)
<b>Total Operating Expenditure</b>			<b>\$ (94,388)</b>	<b>\$ (94,848)</b>	<b>\$ (84,777)</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>OVERHEADS - ADMINISTRATION</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (22,710)	\$ (25,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (2,296)	\$ (2,000)
Employee Costs - Salaries	DCEO	20047.0130	\$ (1,073,879)	\$ (1,124,713)	\$ (1,086,223)
Employee Costs - Superannuation	DCEO	20047.0141	\$ (136,981)	\$ (140,164)	\$ (135,828)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (4,940)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (3,736)	\$ (1,000)
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (35,901)	\$ (27,109)	\$ (28,000)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (9,000)	\$ (11,180)	\$ (10,000)
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ -	\$ -
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ (15)	\$ -
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (4)	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (68,000)	\$ (43,224)	\$ (40,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (10,000)	\$ (8,043)	\$ (10,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (4,596)	\$ (3,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (30,000)	\$ (24,842)	\$ (30,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (7,000)	\$ (7,658)	\$ (5,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (13,000)	\$ (14,070)	\$ (15,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (9,000)	\$ (8,938)	\$ (9,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (18,000)	\$ (14,989)	\$ (15,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (35,000)	\$ (34,498)	\$ (32,000)
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (140,000)	\$ (149,113)	\$ (150,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (25,000)	\$ (22,307)	\$ (25,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (45,000)	\$ (42,554)	\$ (43,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (10,000)	\$ (5,606)	\$ (5,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (41,680)	\$ (50,000)
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (2,000)	\$ (1,797)	\$ (2,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (5,000)	\$ (2,949)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (38,000)	\$ (33,680)	\$ (35,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (42,000)	\$ (48,081)	\$ (47,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (5,000)	\$ (2,126)	\$ (4,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (6,039)	\$ (6,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	MGR WORKS	20411.0052	\$ (7,000)	\$ (8,570)	\$ (8,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (7,000)	\$ (8,532)	\$ (8,000)
<i>Sub-total - Cash</i>			\$ (1,861,921)	\$ (1,870,759)	\$ (1,845,061)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (8,653)	\$ (13,334)	\$ (13,467)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (134,284)	\$ (129,553)	\$ (130,849)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (9,911)	\$ (11,712)	\$ (11,829)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,609)	\$ (2,583)	\$ (2,609)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ (3,831)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ (26,459)	\$ (15,450)	\$ (15,759)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ -	\$ -	\$ (3,817)
<i>Sub-total - Non Cash</i>			\$ (185,746)	\$ (172,632)	\$ (178,330)
<b>Sub-total Operating Expenditure</b>			<b>\$ (2,047,667)</b>	<b>\$ (2,043,391)</b>	<b>\$ (2,023,391)</b>
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,047,667	\$ 2,043,391	\$ 2,023,391
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES</b>			<b>\$ (882,000)</b>	<b>\$ (852,467)</b>	<b>\$ (856,022)</b>
<b>TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME</b>			<b>\$ 71,520</b>	<b>\$ 62,568</b>	<b>\$ 55,300</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>FIRE PREVENTION - COUNCIL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (444)	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (35,257)	\$ (29,671)	\$ (36,910)
Employee Costs - Superannuation	CESM	20072.0141	\$ (11,331)	\$ (11,596)	\$ (11,712)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,146)	\$ (865)	\$ (1,200)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (90,205)	\$ (82,736)	\$ (93,686)
Employee Costs - CESM - Reimbursable On Costs	MGR COMM SVCS	20072.0297	\$ (9,335)	\$ (7,653)	\$ (11,448)
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (1,289)	\$ (2,000)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (10,000)	\$ (3,815)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (8,000)	\$ (7,293)	\$ (8,000)
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	RANGER	20077.0277	\$ -	\$ -	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (17,255)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (2,264)	\$ (12,000)
Firebreak Enforcement - Reimbursable	RANGER	20077.0398	\$ (15,000)	\$ (1,670)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (97,679)	\$ (96,940)	\$ (96,521)
<i>Sub-total - Cash</i>			\$ (323,353)	\$ (263,491)	\$ (338,877)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (32,323)	\$ (29,036)	\$ (29,326)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (240,282)	\$ (247,305)	\$ (249,778)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ (96)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ (352)	\$ (350)	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ (140,736)	\$ (2,380)
<i>Sub-total - Non Cash</i>			\$ (273,053)	\$ (417,427)	\$ (281,484)
<b>Total Operating Expenditure</b>			<b>\$ (596,406)</b>	<b>\$ (680,918)</b>	<b>\$ (620,361)</b>
<b>Operating Income</b>					
Grant Revenue - Emergency Services	CESM	10039.0159	\$ -	\$ -	\$ -
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,770	\$ 62,353	\$ 52,567
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ 3,950	\$ 5,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ -	\$ 254	\$ (500)
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 15,000	\$ 1,250	\$ 10,000
<i>Sub-total - Cash</i>			\$ 69,770	\$ 67,807	\$ 67,067
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 69,770</b>	<b>\$ 67,807</b>	<b>\$ 67,067</b>
<b>EMERGENCY SERVICES LEVY</b>					
<b>Operating Expenditure</b>					
<b>Bush Fire Brigades</b>					
Other Expenses - Insurances	CESM	20513.0064	\$ (64,500)	\$ (58,187)	\$ (64,500)
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,000)	\$ (454)	\$ (1,000)
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (11,500)	\$ (11,015)	\$ (2,000)
Other Expenses - Purchase of Plant / Equipment (>\$1,200)	CESM	20513.0333	\$ (10,076)	\$ (4,504)	\$ (4,000)
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (15,915)	\$ (16,000)
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (14,000)	\$ (9,942)	\$ (14,000)
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ (702)	\$ (1,500)
Building & Grounds - Utilities	CESM	20511.0011	\$ (1,500)	\$ (25)	\$ (1,500)
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (28,960)	\$ (28,435)	\$ (28,650)
<b>Total Operating Expenditure</b>			<b>\$ (149,036)</b>	<b>\$ (129,179)</b>	<b>\$ (133,150)</b>
<b>Operating Income</b>					
Grant Income - FESA Grant	CESM	10515.0201	\$ 149,036	\$ 128,386	\$ 122,464
<b>Total Operating Income</b>			<b>\$ 149,036</b>	<b>\$ 128,386</b>	<b>\$ 122,464</b>
<b>Operating Expenditure</b>					
<b>State Emergency Service:</b>					
Other Expenses - Insurances	CESM	20091.0064	\$ (1,000)	\$ (2,044)	\$ (2,055)
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ -	\$ (500)
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (9,040)	\$ (8,496)	\$ (6,332)
<b>Total Operating Expenditure</b>			<b>\$ (10,540)</b>	<b>\$ (10,540)</b>	<b>\$ (8,887)</b>
<b>Operating Income</b>					
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 10,540	\$ 9,052	\$ 8,887
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 10,540</b>	<b>\$ 9,052</b>	<b>\$ 8,887</b>



	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>ANIMAL CONTROL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (854)	\$ (3,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (55,780)	\$ (50,597)	\$ (56,338)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (8,184)	\$ (8,815)	\$ (8,741)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (544)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,813)	\$ (1,369)	\$ (1,831)
Office Expenses - Advertising	RANGER	20079.0003	\$ (500)	\$ -	\$ -
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (116)	\$ (1,000)
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (5,000)	\$ (2,486)	\$ (2,500)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,000)	\$ (3,052)	\$ (3,500)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (2,000)	\$ -	\$ -
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (112)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (51,458)	\$ (51,069)	\$ (50,848)
<i>Sub-total - Cash</i>			\$ (132,635)	\$ (119,014)	\$ (128,658)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (2,017)	\$ (2,060)	\$ (2,081)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (5,851)	\$ (5,793)	\$ (5,851)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ (262)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ (581)	\$ (600)	\$ (612)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (8,711)	\$ (8,453)	\$ (8,544)
<b>Total Operating Expenditure</b>			<b>\$ (141,346)</b>	<b>\$ (127,467)</b>	<b>\$ (137,201)</b>
<b>Operating Income</b>					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 14,000	\$ 13,612	\$ 13,500
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	\$ 1,142	\$ 1,000
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 18,000	\$ 14,754	\$ 15,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 18,000</b>	<b>\$ 14,754</b>	<b>\$ 15,500</b>
<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,891)	\$ (2,181)	\$ (2,910)
Employee Costs - Superannuation	RANGER	20084.0141	\$ (271)	\$ (2)	\$ -
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ -	\$ -
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (2,000)	\$ (2,092)	\$ (2,000)
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ (881)	\$ (2,000)
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ -	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (32,841)	\$ (32,593)	\$ (32,452)
<i>Sub-total - Cash</i>			\$ (43,503)	\$ (37,749)	\$ (42,362)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (7,070)	\$ (7,000)	\$ (7,070)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (19,721)	\$ (16,742)	\$ (16,909)
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>			\$ (26,791)	\$ (23,742)	\$ (23,979)
<b>Total Operating Expenditure</b>			<b>\$ (70,294)</b>	<b>\$ (61,491)</b>	<b>\$ (66,341)</b>
<b>Operating Income</b>					
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	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENS</b>			<b>\$ (967,622)</b>	<b>\$ (1,009,595)</b>	<b>\$ (965,940)</b>
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME</b>			<b>\$ 247,346</b>	<b>\$ 219,999</b>	<b>\$ 213,918</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 7 - HEALTH</b>					
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (646)	\$ (14,000)
Employee Costs - Salaries	EHO	20111.0130	\$ (21,052)	\$ (49,053)	\$ (97,521)
Employee Costs - Superannuation	EHO	20111.0141	\$ (10,328)	\$ (4,642)	\$ (10,430)
Employee Costs - Relief Salaries / Contractor	EHO	20111.0264	\$ (30,110)	\$ (29,022)	\$ (30,000)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,094)	\$ (2,337)	\$ (3,169)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ (2,000)	\$ (165)	\$ (500)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (1,396)	\$ (4,000)
Vehicle Running Costs - Motor Vehicle	MGR WORKS	20711.0182	\$ (13,000)	\$ (207)	\$ -
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (36,871)	\$ (36,591)	\$ (36,434)
<i>Sub-total - Cash</i>			\$ (123,856)	\$ (124,059)	\$ (196,955)
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	\$ (1,043)	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ (285)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ (1,931)	\$ (1,856)	\$ (1,893)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (3,259)	\$ (1,856)	\$ (1,893)
<b>Total Operating Expenditure</b>			<b>\$ (127,115)</b>	<b>\$ (125,915)</b>	<b>\$ (198,848)</b>
<b>Operating Income</b>					
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 650	\$ 1,420	\$ 1,400
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ -	\$ 57	\$ -
Other Revenue - Licence Fees	EHO	10069.0072	\$ -	\$ 957	\$ 1,000
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ -	\$ -	\$ -
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 3,400	\$ 4,057	\$ 4,000
Other Revenue - Other Fees	EHO	10069.0248	\$ 800	\$ 11,135	\$ 760
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ 50	\$ -	\$ 50
Reimbursements - Salaries & Other Costs	EHO	10067.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 4,900	\$ 17,626	\$ 7,210
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 4,900</b>	<b>\$ 17,626</b>	<b>\$ 7,210</b>
<b>PREVENTIVE SERVICES - OTHER (Medical Centre)</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ (200)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (5,379)	\$ (5,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (890)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (29,070)	\$ (28,849)	\$ (28,725)
<i>Sub-total - Cash</i>			\$ (39,070)	\$ (35,318)	\$ (36,725)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (59,088)	\$ (60,312)	\$ (60,915)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (1,801)	\$ (1,783)	\$ (1,801)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (60,889)	\$ (62,095)	\$ (62,716)
<b>Total Operating Expenditure</b>			<b>\$ (99,959)</b>	<b>\$ (97,413)</b>	<b>\$ (99,441)</b>
<b>Operating Income</b>					
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 74,500	\$ 75,999	\$ 76,740
<i>Sub-total - Cash</i>			\$ 74,500	\$ 75,999	\$ 76,740
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 74,500</b>	<b>\$ 75,999</b>	<b>\$ 76,740</b>
<b>TOTAL HEALTH OPERATING EXPENSES</b>			<b>\$ (227,074)</b>	<b>\$ (223,328)</b>	<b>\$ (298,289)</b>
<b>TOTAL HEALTH OPERATING INCOME</b>			<b>\$ 79,400</b>	<b>\$ 93,625</b>	<b>\$ 83,950</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 8 - EDUCATION &amp; WELFARE</b>					
<b>Men's Shed (Booth Street)</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (2,000)	\$ (1,906)	\$ (1,957)
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (2,000)	\$ (1,906)	\$ (1,957)
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>			\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (2,000)</b>	<b>\$ (1,906)</b>	<b>\$ (1,957)</b>
<b>Operating Income</b>					
Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER EDUCATION</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	DCEO	20134.0255	\$ (12,570)	\$ (12,710)	\$ (3,900)
Other Expenses - Disbursement of Rental	DCEO	20134.0286	\$ (19,226)	\$ (19,226)	\$ (19,226)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (2,000)	\$ (83)	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,000)	\$ (30)	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,984)	\$ (4,948)	\$ (4,925)
<i>Sub-total - Cash</i>			\$ (39,781)	\$ (36,997)	\$ (28,052)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (6,983)	\$ (8,683)	\$ (8,770)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,740)	\$ (2,713)	\$ (2,740)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,723)	\$ (11,396)	\$ (11,510)
<b>Total Operating Expenditure</b>			<b>\$ (49,504)</b>	<b>\$ (48,393)</b>	<b>\$ (39,562)</b>
<b>Operating Income</b>					
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 25,300	\$ 24,251	\$ 24,033
Other Income - Lease Rental	ACCOUNTANT	10812.0230	\$ -	\$ -	\$ -
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -
Grant Income - Lotterywest	ACCOUNTANT	10813.0213	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 25,300	\$ 24,251	\$ 24,033
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 25,300</b>	<b>\$ 24,251</b>	<b>\$ 24,033</b>



	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>CHILD CARE</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (570)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (1,692)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,055)	\$ (1,226)	\$ (1,042)
<i>Sub-total - Cash</i>			\$ (6,055)	\$ (3,488)	\$ (6,042)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (500)	\$ -	\$ (500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,326)	\$ (20,250)	\$ (20,453)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (833)	\$ (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>			\$ (21,660)	\$ (21,075)	\$ (21,786)
<b>Total Operating Expenditure</b>			<b>\$ (27,714)</b>	<b>\$ (24,563)</b>	<b>\$ (27,828)</b>
<b>OTHER WELFARE</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	DCEO	20813.0255	\$ (10,567)	\$ (5,567)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,054)	\$ (1,046)	\$ (1,042)
<i>Sub-total - Cash</i>			\$ (11,621)	\$ (6,613)	\$ (11,042)
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>			\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (11,621)</b>	<b>\$ (6,613)</b>	<b>\$ (11,042)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AGED &amp; DISABLED</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	DCEO	20150.0255	\$ (5,000)	\$ (5,000)	\$ (25,789)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (21,273)	\$ (21,113)	\$ (21,021)
<i>Sub-total - Cash</i>			\$ (26,273)	\$ (26,113)	\$ (46,810)
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>			\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (26,273)</b>	<b>\$ (26,113)</b>	<b>\$ (46,810)</b>
<b>Operating Income</b>					
Other Income - Reimbursements - Other	MGR COMM SVCS	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 30,504	\$ 33,740	\$ 25,343
Grant Income - Collet Barker Court	ACCOUNTANT	10821.0542	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 30,504	\$ 33,740	\$ 25,343
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 30,504</b>	<b>\$ 33,740</b>	<b>\$ 25,343</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Principal Repayments - New SS Loan - Plantagenet Village	ACCOUNTANT	50822.0328	\$ (119,344)	\$ (119,344)	\$ (123,777)
<b>Total Capital Expenditure</b>			<b>\$ (119,344)</b>	<b>\$ (119,344)</b>	<b>\$ (123,777)</b>
<b>Operating Expenditure</b>					
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (30,504)	\$ (33,422)	\$ (25,343)
<b>Total Operating Expenditure</b>			<b>\$ (30,504)</b>	<b>\$ (33,422)</b>	<b>\$ (25,343)</b>
<b>TOTAL EDUCATION AND WELFARE OPERATING EXPENSE</b>			<b>\$ (147,616)</b>	<b>\$ (141,010)</b>	<b>\$ (152,541)</b>
<b>TOTAL EDUCATION AND WELFARE OPERATING INCOME</b>			<b>\$ 55,804</b>	<b>\$ 57,991</b>	<b>\$ 49,376</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 10 - COMMUNITY AMENITIES</b>					
<b>DOMESTIC REFUSE COLLECTION</b>					
<b>Operating Expenditure</b>					
Other Expenses - Refuse Collection and Recycling (PC)	MGR WORKS	20159.0334	\$ (198,447)	\$ (214,557)	\$ (240,000)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (24,886)	\$ (24,698)	\$ (24,591)
<i>Sub-total - Cash</i>			\$ (223,333)	\$ (239,255)	\$ (264,591)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (4,444)	\$ (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>			\$ (4,444)	\$ (4,400)	\$ (4,444)
<b>Total Operating Expenditure</b>			<b>\$ (227,777)</b>	<b>\$ (243,655)</b>	<b>\$ (269,035)</b>
<b>Operating Income</b>					
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 1,043	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 455	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 315,400	\$ 315,400	\$ 324,720
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 40,000	\$ 36,839	\$ 40,000
<i>Sub-total - Cash</i>			\$ 356,400	\$ 353,737	\$ 365,720
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 356,400</b>	<b>\$ 353,737</b>	<b>\$ 365,720</b>
<b>WASTE DISPOSAL SITES</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (170,546)	\$ (150,709)	\$ (153,723)
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,200)	\$ (3,304)	\$ (3,200)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,365)	\$ (1,786)	\$ (1,857)
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (586)	\$ (500)
Other Expenses - Water Monitoring & Reporting	MGR WORKS	20162.0285	\$ (15,000)	\$ (8,613)	\$ (15,000)
Refuse Site Maintenance (PC)	MGR WORKS	20165.0052	\$ (430,000)	\$ (412,674)	\$ (425,000)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (40,650)	\$ (40,341)	\$ (40,168)
<i>Sub-total - Cash</i>			\$ (662,661)	\$ (618,013)	\$ (639,849)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (11,587)	\$ (10,539)	\$ (10,644)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (20,469)	\$ (20,266)	\$ (20,469)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (9,623)	\$ (11,367)	\$ (11,481)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (41,679)	\$ (42,172)	\$ (42,594)
<b>Total Operating Expenditure</b>			<b>\$ (704,340)</b>	<b>\$ (660,185)</b>	<b>\$ (682,442)</b>
<b>Operating Income</b>					
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 35	\$ -
Rates Income - Waste Facilities Rate	ACCOUNTANT	10816.0233	\$ -	\$ -	\$ 173,450
Rates Income - Levy Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 100,000	\$ 123,488	\$ 100,000
<i>Sub-total - Cash</i>			\$ 100,000	\$ 123,523	\$ 273,450
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 100,000</b>	<b>\$ 123,523</b>	<b>\$ 273,450</b>
<b>SANITATION OTHER</b>					
<b>Operating Income</b>					
Other Income - Compost Bins and Aerators	EHO	11011.0120	\$ 2,500	\$ -	\$ 2,000
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,500	\$ 9,912	\$ 8,000
<b>Total Operating Income</b>			<b>\$ 9,000</b>	<b>\$ 9,912</b>	<b>\$ 10,000</b>
<b>PROTECTION OF THE ENVIRONMENT</b>					
<b>Operating Expenditure</b>					
Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (989)	\$ (3,000)
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,361)	\$ (1,351)	\$ (1,344)
<b>Total Operating Expenditure</b>			<b>\$ (4,361)</b>	<b>\$ (2,340)</b>	<b>\$ (4,344)</b>
<b>Operating Income</b>					
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>TOWN PLANNING</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (1,340)	\$ (3,500)
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (254,983)	\$ (258,928)	\$ (256,105)
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (36,073)	\$ (37,461)	\$ (36,256)
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (854)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (8,069)	\$ (6,093)	\$ (8,110)
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (5,000)	\$ (3,558)	\$ (5,000)
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ (450)	\$ (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	\$ (10,000)	\$ (8,000)	\$ -
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (307)	\$ (1,500)
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (30,000)	\$ (2,669)	\$ (10,000)
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (10,000)	\$ -	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (10,000)	\$ (11,379)	\$ (12,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (75,527)	\$ (74,954)	\$ (74,631)
<i>Sub-total - Cash</i>			\$ (447,352)	\$ (405,993)	\$ (418,603)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (12,624)	\$ (13,502)	\$ (13,637)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ (990)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ (639)	\$ (4,560)	\$ (4,651)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ (7,658)	\$ (3,648)	\$ -
<i>Sub-total - Non Cash</i>			\$ (21,910)	\$ (21,710)	\$ (18,288)
<b>Total Operating Expenditure</b>			<b>\$ (469,262)</b>	<b>\$ (427,703)</b>	<b>\$ (436,891)</b>
<b>Operating Income</b>					
Reimbursements - Other - Advertising	MGR DEV SVCS	10103.0229	\$ 6,000	\$ 6,093	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 13,000	\$ 15,607	\$ 13,000
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ 66	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 63	\$ 200
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 6,000	\$ -	\$ 2,000
Other Revenue - Subdivision Clearance Fees	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 657	\$ 2,000
<i>Sub-total - Cash</i>			\$ 27,300	\$ 22,486	\$ 18,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ 1,838	\$ -
<b>Total Operating Income</b>			<b>\$ 27,300</b>	<b>\$ 24,324</b>	<b>\$ 18,300</b>
<b>CEMETERIES</b>					
<b>Operating Expenditure</b>					
Cemeteries Maintenance (PC)	MGR WORKS	20181.0052	\$ (75,000)	\$ (71,092)	\$ (75,000)
Kendunup Cemetery - Construct Internal Roads	MGR WORKS	20182.0252	\$ (5,000)	\$ -	\$ (15,000)
Mount Barker Cemetery - Entry Statement	BLDG SRVR	20183.0252	\$ (5,000)	\$ -	\$ -
Mount Barker Cemetery - Drainage Repairs	MGR WORKS	20184.0252	\$ (10,000)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,710)	\$ (7,651)	\$ (7,618)
<i>Sub-total - Cash</i>			\$ (102,710)	\$ (78,743)	\$ (97,618)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (4,742)	\$ (3,333)	\$ (3,366)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20180.0036	\$ (472)	\$ (467)	\$ (472)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (685)	\$ (2,228)	\$ (2,250)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (5,898)	\$ (6,028)	\$ (6,088)
<b>Total Operating Expenditure</b>			<b>\$ (108,608)</b>	<b>\$ (84,771)</b>	<b>\$ (103,707)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 45,000	\$ 38,843	\$ 45,000
<b>Total Operating Income</b>			<b>\$ 45,000</b>	<b>\$ 38,843</b>	<b>\$ 45,000</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>OTHER COMMUNITY AMENITIES</b>					
<b>Operating Expenditure</b>					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (5,000)	\$ (6,010)	\$ (5,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (20,000)	\$ (23,899)	\$ (22,000)
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (107)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (10,126)	\$ (10,048)	\$ (10,006)
<i>Sub-total - Cash</i>			\$ (36,126)	\$ (40,064)	\$ (38,006)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (5,231)	\$ (3,333)	\$ (3,366)
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>			\$ (5,231)	\$ (3,333)	\$ (3,366)
<b>Total Operating Expenditure</b>			<b>\$ (41,357)</b>	<b>\$ (43,397)</b>	<b>\$ (41,372)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COMMUNITY AMENITIES OPERATING EXPENSES</b>			<b>\$ (1,555,704)</b>	<b>\$ (1,462,051)</b>	<b>\$ (1,537,792)</b>
<b>TOTAL COMMUNITY AMENITIES OPERATING INCOME</b>			<b>\$ 537,700</b>	<b>\$ 550,339</b>	<b>\$ 712,470</b>
<b><u>PROGRAM 11 - RECREATION &amp; CULTURE</u></b>					
<b>PUBLIC HALLS &amp; CIVIC CENTRES</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (14,032)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (40,000)	\$ (45,021)	\$ (45,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (14,000)	\$ (17,050)	\$ (5,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ -	\$ -
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ (2,570)	\$ -
Kamballup Hall - Demolish	BLDG SRVR	20190.0359	\$ -	\$ -	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (39,766)	\$ (39,464)	\$ (39,294)
<i>Sub-total - Cash</i>			\$ (116,766)	\$ (118,137)	\$ (139,294)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ -	\$ (5,189)	\$ (5,241)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (194,339)	\$ (142,028)	\$ (143,448)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,515)	\$ (1,500)	\$ (1,515)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (195,854)	\$ (148,717)	\$ (150,204)
<b>Total Operating Expenditure</b>			<b>\$ (312,620)</b>	<b>\$ (266,854)</b>	<b>\$ (289,498)</b>
<b>Operating Income</b>					
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ -	\$ -	\$ -
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 439	\$ 500
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 400	\$ 587	\$ 400
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ -	\$ -	\$ -
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ -	\$ 1,609	\$ -
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 900	\$ 2,635	\$ 900
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 900</b>	<b>\$ 2,635</b>	<b>\$ 900</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>MOUNT BARKER SWIMMING POOL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (1,659)	\$ (3,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (144,668)	\$ (156,471)	\$ (155,668)
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,519)	\$ (21,943)	\$ (22,019)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (751)	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,962)	\$ (3,747)	\$ (4,962)
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ (4,695)	\$ (2,497)	\$ (12,000)
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (8,589)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (5,500)	\$ (3,427)	\$ (8,000)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (2,670)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (6,010)	\$ (6,000)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (36,943)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (1,653)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (45,412)	\$ (45,069)	\$ (44,874)
<i>Sub-total - Cash</i>			\$ (298,957)	\$ (291,429)	\$ (320,023)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,178)	\$ (7,107)	\$ (7,178)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,797)	\$ (5,733)	\$ (5,790)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,881)	\$ (5,574)	\$ (5,630)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (114,459)	\$ (45,102)	\$ (45,553)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ (135)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ (3,240)	\$ (3,115)	\$ (3,177)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (135,690)	\$ (66,631)	\$ (67,328)
<b>Total Operating Expenditure</b>			<b>\$ (434,647)</b>	<b>\$ (358,060)</b>	<b>\$ (387,352)</b>
<b>Operating Income</b>					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ 32,000	\$ 32,000	\$ -
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 30,194	\$ 30,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 273	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ -	\$ -
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 18,000	\$ 13,422	\$ 15,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 13,500	\$ 13,496	\$ 15,000
<i>Sub-total - Cash</i>			\$ 94,500	\$ 89,385	\$ 61,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 94,500</b>	<b>\$ 89,385</b>	<b>\$ 61,000</b>
<i>Operating Surplus / (Deficit)</i>			\$ (340,147)	\$ (268,675)	\$ (326,352)



	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>REC.CENTRE</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (3,000)	\$ (3,740)	\$ (4,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (184,061)	\$ (178,637)	\$ (184,061)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (20,257)	\$ (20,409)	\$ (20,257)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (1,600)	\$ (1,731)	\$ (1,600)
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (6,982)	\$ (5,272)	\$ (5,982)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (1,937)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (6,803)	\$ (8,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (3,213)	\$ (5,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (8,000)	\$ (5,547)	\$ (5,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (19,000)	\$ (20,700)	\$ (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	\$ (13,000)	\$ (5,870)	\$ (10,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (25,000)	\$ (11,970)	\$ (20,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (1,260)	\$ (1,000)
Building & Grounds - Building Renewal Projects	MGR COMM SVCS	21104.0252	\$ (5,000)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (51,325)	\$ (50,935)	\$ (50,716)
<i>Sub-total - Cash</i>			\$ (360,725)	\$ (318,024)	\$ (345,117)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (1,889)	\$ (1,869)	\$ (1,888)
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	\$ (312)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ (135)	\$ (130)	\$ (133)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,335)	\$ (1,999)	\$ (2,020)
<b>Total Operating Expenditure</b>			<b>\$ (363,061)</b>	<b>\$ (320,023)</b>	<b>\$ (347,137)</b>
<b>Operating Income</b>					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 25,000	\$ 26,078	\$ 25,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 2,000	\$ 1,999	\$ 2,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 7,000	\$ 4,267	\$ 7,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 65,000	\$ 60,405	\$ 60,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 3,000	\$ 4,919	\$ 3,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 3,697	\$ 5,000
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ -	\$ -	\$ -
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 9,400	\$ 14,302	\$ 15,000
<i>Sub-total - Cash</i>			\$ 116,400	\$ 115,667	\$ 117,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 116,400</b>	<b>\$ 115,667</b>	<b>\$ 117,000</b>
<i>Operating Surplus / (Deficit)</i>			\$ (246,661)	\$ (204,356)	\$ (230,137)

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PARKS &amp; RECREATION GROUNDS</b>					
<b>Operating Expenditure</b>					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (35,000)	\$ (30,502)	\$ (32,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (60,000)	\$ (58,575)	\$ (60,900)
Parks Mtce (PC) - Souness Park Maintenance	MGR WORKS	20212.0066	\$ -	\$ -	\$ (185,000)
Parks Mtce (PC) - Frost Park Maintenance	MGR WORKS	20212.0492	\$ -	\$ -	\$ (60,000)
Parks Mtce (PC) - Other Facilities Maintenance	MGR WORKS	20212.0047	\$ (450,000)	\$ (434,022)	\$ (200,000)
Parks Mtce (PC) - Playground Maintenance	MGR WORKS	20212.0469	\$ (10,000)	\$ (3,117)	\$ (5,000)
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (40,000)	\$ (38,856)	\$ (40,000)
Employee Costs - Apprentice / Trainee	MGR WORKS	20206.0351	\$ (65,000)	\$ (35,194)	\$ (40,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (33,040)	\$ (30,426)	\$ (20,559)
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (58,938)	\$ (58,490)	\$ (58,239)
<i>Sub-total - Cash</i>			\$ (751,978)	\$ (689,182)	\$ (701,699)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (287,852)	\$ (234,550)	\$ (239,241)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (203,817)	\$ (200,662)	\$ (204,675)
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>			\$ (491,670)	\$ (435,212)	\$ (443,916)
<b>Total Operating Expenditure</b>			<b>\$ (1,243,648)</b>	<b>\$ (1,124,394)</b>	<b>\$ (1,145,615)</b>
<b>Operating Income</b>					
Reimbursements - Other	DCEO	10118.0229	\$ 15,000	\$ 14,824	\$ 10,000
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ 2,500	\$ 7,441	\$ 2,500
Other Revenue - Frost Park	DCEO	10120.0426	\$ 7,000	\$ 7,780	\$ 7,000
Other Revenue - Souness Park	DCEO	10120.0427	\$ -	\$ -	\$ 5,000
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 1,693	\$ 1,693	\$ -
<i>Sub-total - Cash</i>			\$ 26,193	\$ 31,738	\$ 24,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 26,193</b>	<b>\$ 31,738</b>	<b>\$ 24,500</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Principal Repayments - Loan 94 - Souness Park	ACCOUNTANT	51152.0467	\$ (36,087)	\$ (36,087)	\$ (37,486)
<b>Total Capital Expenditure</b>			<b>\$ (36,087)</b>	<b>\$ (36,087)</b>	<b>\$ (37,486)</b>
<b>Operating Expenditure</b>					
Financial Expenses - Loan 94 - Souness Park	ACCOUNTANT	20207.0467	\$ (10,596)	\$ (10,986)	\$ (8,978)
<b>Total Operating Expenditure</b>			<b>\$ (10,596)</b>	<b>\$ (10,986)</b>	<b>\$ (8,978)</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>LIBRARY SERVICES</b>					
<b>Mount Barker Library &amp; Art Gallery</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (159)	\$ (2,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (122,279)	\$ (123,654)	\$ (122,279)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (14,328)	\$ (14,640)	\$ (14,328)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (852)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,974)	\$ (3,001)	\$ (3,974)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (49)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (2,500)	\$ (3,102)	\$ (3,000)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (14,000)	\$ (8,311)	\$ (15,000)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (1,592)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (3,720)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (372)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (1,221)	\$ (2,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (3,000)	\$ (1,053)	\$ (3,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (2,214)	\$ (8,500)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,500)	\$ (2,596)	\$ (3,000)
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (3,581)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (5,000)	\$ (4,024)	\$ (5,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (22,000)	\$ (29,600)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (1,011)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (80,285)	\$ (79,675)	\$ (79,333)
<i>Sub-total - Cash</i>			\$ (297,566)	\$ (284,427)	\$ (305,914)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (5,371)	\$ (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	\$ (501)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ (1,515)	\$ (1,450)	\$ (1,479)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (7,387)	\$ (6,768)	\$ (6,850)
<b>Total Operating Expenditure</b>			<b>\$ (304,952)</b>	<b>\$ (291,195)</b>	<b>\$ (312,764)</b>
<b>Operating Income</b>					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ 872	\$ 1,000
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 365	\$ 500
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 2,000	\$ 3,323	\$ 3,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 1,050	\$ 1,000
<i>Sub-total - Cash</i>			\$ 3,500	\$ 5,610	\$ 5,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 3,500</b>	<b>\$ 5,610</b>	<b>\$ 5,500</b>
<i>Operating Surplus / (Deficit)</i>			\$ (301,452)	\$ (285,585)	\$ (307,264)



	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>OTHER RECREATION &amp; CULTURE (Incl Mitchell House, and Police Station Museum)</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries (Club Development)	MGR COMM SVCS	20220.0130	\$ (39,108)	\$ (37,584)	\$ -
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,464)	\$ (3,418)	\$ -
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (4,831)	\$ (12,000)
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (49,079)	\$ (24,926)	\$ (30,000)
Other Expenses - Donations	DCEO	20221.0255	\$ (33,461)	\$ (34,388)	\$ (19,209)
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (1,211)	\$ (2,000)
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ (1,250)	\$ (169)	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (14,094)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (60,000)	\$ (54,118)	\$ (62,192)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (1,000)	\$ (1,243)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (26,769)	\$ (26,566)	\$ (26,451)
<i>Sub-total - Cash</i>			\$ (237,130)	\$ (202,548)	\$ (164,852)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (281,104)	\$ (277,460)	\$ (283,009)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (30,447)	\$ (35,351)	\$ (36,058)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (311,551)	\$ (312,811)	\$ (319,067)
<b>Total Operating Expenditure</b>			<b>\$ (548,681)</b>	<b>\$ (515,359)</b>	<b>\$ (483,920)</b>
<b>Operating Income</b>					
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ -	\$ 202	\$ -
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 30,000	\$ 26,007	\$ 30,000
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ -	\$ -
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 38,300	\$ 39,000	\$ -
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ 4,000	\$ 20,332	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 73,405	\$ 86,646	\$ 31,105
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 73,405</b>	<b>\$ 86,646</b>	<b>\$ 31,105</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (25,098)	\$ (25,098)	\$ -
<b>Total Capital Expenditure</b>			<b>\$ (25,098)</b>	<b>\$ (25,098)</b>	<b>\$ -</b>
<b>Operating Expenditure</b>					
Financial Expenses - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (1,693)	\$ (1,662)	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (1,693)</b>	<b>\$ (1,662)</b>	<b>\$ -</b>
<b>TOTAL RECREATION AND CULTURE OPERATING EXPENSES</b>			<b>\$ (3,219,898)</b>	<b>\$ (2,888,533)</b>	<b>\$ (2,975,263)</b>
<b>TOTAL RECREATION AND CULTURE OPERATING INCOME</b>			<b>\$ 314,898</b>	<b>\$ 331,681</b>	<b>\$ 240,005</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 12 - TRANSPORT</b>					
<b>ROAD MAINTENANCE</b>					
<b>Operating Expenditure</b>					
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ -	\$ (3,500)
Other Expenses - Signs Audit (incl Kendenup Street Numbers)	MGR WORKS	21211.0302	\$ (6,000)	\$ (1,638)	\$ (5,000)
Other Expenses - RAMM Data Upgrade	MGR WORKS	21211.0304	\$ (5,000)	\$ (3,550)	\$ -
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ -	\$ (3,918)
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ (30,000)
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (5,000)	\$ (4,301)	\$ (5,000)
Road Maintenance (PC) - General	MGR WORKS	20225.0126	\$ (1,550,000)	\$ (1,455,731)	\$ (1,550,000)
Road Maintenance (PC) - Tree Pruning	MGR WORKS	20225.0390	\$ (170,000)	\$ (176,554)	\$ (185,000)
Road Maintenance (PC) - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (269)	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (26,631)	\$ (30,000)
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (1,500,000)	\$ (1,080,859)	\$ (1,119,141)
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (2,044)	\$ (3,000)
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (70,000)	\$ (69,977)	\$ (72,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (74,455)	\$ (73,889)	\$ (73,572)
<i>Sub-total - Cash</i>			\$ (3,451,955)	\$ (2,895,443)	\$ (3,110,131)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (3,059,569)	\$ (3,299,000)	\$ (3,364,980)
Non Cash Expenses - Depreciation - Footpaths Infrastructure	ACCOUNTANT	20224.0190	\$ (83,911)	\$ (93,000)	\$ (94,860)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (164,366)	\$ (164,000)	\$ (167,280)
<i>Sub-total - Non Cash</i>			\$ (3,307,846)	\$ (3,556,000)	\$ (3,627,120)
<b>Total Operating Expenditure</b>			<b>\$ (6,759,800)</b>	<b>\$ (6,451,443)</b>	<b>\$ (6,737,251)</b>
<b>Operating Income</b>					
Grant Income - Asset Management	MGR WORKS	10133.0089	\$ -	\$ -	\$ -
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -
Contributions - Storm Damage Contributions	MGR WORKS	10134.0200	\$ 1,420,170	\$ -	\$ 2,120,170
Contributions - Roadworks Contributions	MGR WORKS	10134.0197	\$ 25,000	\$ -	\$ -
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 418	\$ 1,000
Loan Proceeds - Storm Damage	ACCOUNTANT	10134.0492	\$ -	\$ 500,000	\$ -
Transfers from Reserves	MGR WORKS	10136.0486	\$ -	\$ -	\$ 30,000
<b>Total Operating Income</b>			<b>\$ 1,446,170</b>	<b>\$ 500,418</b>	<b>\$ 2,151,170</b>
<b>TOTAL TRANSPORT OPERATING EXPENSES</b>			<b>\$ (6,759,800)</b>	<b>\$ (6,451,443)</b>	<b>\$ (6,737,251)</b>
<b>TOTAL TRANSPORT OPERATING INCOME</b>			<b>\$ 1,446,170</b>	<b>\$ 500,418</b>	<b>\$ 2,151,170</b>
<b>Borrowing Costs</b>					
<b>Operating Expenditure</b>					
Financial Expenses - Short Term Loan - Storm Damage	ACCOUNTANT	20230.0492	\$ -	\$ -	\$ (506,000)
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ (506,000)</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 13 - ECONOMIC SERVICES</b>					
<b>RURAL SERVICES</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	DCEO	21305.0255	\$ (5,300)	\$ (6,190)	\$ (5,075)
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ -	\$ (3,000)
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ -	\$ -
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (10,000)	\$ (6,905)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (17,071)	\$ (16,942)	\$ (16,869)
<b>Total Operating Expenditure</b>			<b>\$ (36,371)</b>	<b>\$ (30,037)</b>	<b>\$ (34,944)</b>
<b>Operating Income</b>					
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 6,068	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ -	\$ -
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 10,000	\$ 7,510	\$ 10,000
<b>Total Operating Income</b>			<b>\$ 15,000</b>	<b>\$ 13,578</b>	<b>\$ 13,000</b>
<b>FERAL PIG ERADICATION PROGRAM</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (25,000)	\$ (51,841)	\$ (25,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (4,992)	\$ (5,000)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (4,500)	\$ (3,398)	\$ (4,500)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ (2,418)	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (25,054)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,800)	\$ (4,000)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (63,500)</b>	<b>\$ (92,503)</b>	<b>\$ (63,500)</b>
<b>Operating Income</b>					
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 5,000	\$ 13,300	\$ 5,000
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ 27,000	\$ 5,000	\$ 27,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ 5,000	\$ 73,650	\$ 5,000
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 10,000	\$ -	\$ 10,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 16,500	\$ 13,210	\$ 16,500
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 63,500</b>	<b>\$ 105,160</b>	<b>\$ 63,500</b>
<b>TOURISM &amp; AREA PROMOTION</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (10,000)	\$ (6,593)	\$ (10,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (16,000)	\$ (19,158)	\$ (20,049)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (449)	\$ (1,500)
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (72,000)	\$ (76,534)	\$ (72,000)
Other Expenses - Visitor Signage / Entry Statement	CEO	21311.0030	\$ (5,000)	\$ -	\$ (20,000)
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (66,288)	\$ (65,784)	\$ (65,502)
<i>Sub-total - Cash</i>			<i>\$ (170,788)</i>	<i>\$ (168,518)</i>	<i>\$ (189,051)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (45,776)	\$ (47,500)	\$ (47,975)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (3,439)	\$ (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>\$ (49,215)</i>	<i>\$ (50,905)</i>	<i>\$ (51,414)</i>
<b>Total Operating Expenditure</b>			<b>\$ (220,003)</b>	<b>\$ (219,423)</b>	<b>\$ (240,466)</b>
<b>Operating Income</b>					
Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>BUILDING CONTROL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (2,000)	\$ (665)	\$ (4,000)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (118,411)	\$ (136,836)	\$ (139,573)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (9,000)	\$ (8,835)	\$ (10,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (29,367)	\$ (29,071)	\$ (29,652)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,369)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,726)	\$ (5,079)	\$ (5,181)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ -	\$ -
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (1,000)	\$ (1,023)	\$ (1,000)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (17,174)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (15,000)	\$ (18,619)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (2,500)	\$ (395)	\$ (1,000)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (1,586)	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (1,544)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (9,958)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (41,989)	\$ (41,672)	\$ (41,491)
<i>Sub-total - Cash</i>			\$ (265,692)	\$ (273,826)	\$ (286,097)
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	\$ (3,921)	\$ (3,882)	\$ (3,921)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ (384)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ (5,438)	\$ (5,220)	\$ (5,324)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,742)	\$ (9,102)	\$ (9,245)
<b>Total Operating Expenditure</b>			<b>\$ (275,434)</b>	<b>\$ (282,928)</b>	<b>\$ (295,342)</b>
<b>Operating Income</b>					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 16,290	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 390	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 637	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 15,000	\$ 19,087	\$ 15,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 37,408	\$ 35,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 1,073	\$ 1,000
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ -	\$ 5,000
<i>Sub-total - Cash</i>			\$ 81,500	\$ 74,885	\$ 82,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ 9,295
<b>Total Operating Income</b>			<b>\$ 81,500</b>	<b>\$ 74,885</b>	<b>\$ 91,795</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>CATTLE SALEYARDS</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (511)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (249,069)	\$ (262,981)	\$ (310,168)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (25,184)	\$ (24,557)	\$ (25,808)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (896)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,531)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (120)	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (3,776)	\$ (4,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (9,929)	\$ (12,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (3,000)	\$ (3,018)	\$ (4,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (6,000)	\$ (6,987)	\$ (7,000)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (3,520)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (31,133)	\$ (32,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (4,500)	\$ (3,188)	\$ (3,300)
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (10,819)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (23,471)	\$ (25,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ -	\$ (3,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (6,931)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (4,565)	\$ (6,000)
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (25,000)	\$ (24,104)	\$ (25,000)
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (65,000)	\$ (109,551)	\$ (75,000)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (77,924)	\$ (77,333)	\$ (77,001)
<i>Sub-total - Cash</i>			\$ (590,677)	\$ (609,921)	\$ (662,277)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (17,877)	\$ (17,700)	\$ (17,877)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (12,600)	\$ (12,624)	\$ (12,750)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (11,648)	\$ (13,394)	\$ (13,528)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (468,900)	\$ (352,624)	\$ (356,150)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ (595)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ (3,244)	\$ (3,120)	\$ (3,182)
<i>Sub-total - Non Cash</i>			\$ (514,864)	\$ (399,462)	\$ (403,488)
<b>Total Operating Expenditure</b>			<b>\$ (1,105,541)</b>	<b>\$ (1,009,383)</b>	<b>\$ (1,065,764)</b>
<b>Operating Income</b>					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 62,000	\$ 65,198	\$ 62,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 18,000	\$ 31,223	\$ 25,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,000	\$ 10,800	\$ 12,000
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 11,000	\$ 9,413	\$ 10,765
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 11,500	\$ 13,296	\$ 12,000
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 11,500	\$ 11,615	\$ 10,500
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 8,000	\$ 3,072	\$ 5,000
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 560,000	\$ 589,509	\$ 571,200
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 13,500	\$ 13,809	\$ 13,500
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 6,800	\$ 9,206	\$ 7,000
<i>Sub-total - Cash</i>			\$ 714,300	\$ 757,141	\$ 728,965
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ 5,720	\$ 9,493	\$ -
<b>Total Operating Income</b>			<b>\$ 720,020</b>	<b>\$ 766,634</b>	<b>\$ 728,965</b>
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (385,521)	\$ (242,749)	\$ (336,799)
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (22,693)	\$ (22,693)	\$ (23,310)
<b>Total Capital Expenditure</b>			<b>\$ (22,693)</b>	<b>\$ (22,693)</b>	<b>\$ (23,310)</b>
<b>Operating Expenditure</b>					
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (6,001)	\$ (8,270)	\$ (5,385)
<b>Total Operating Expenditure</b>			<b>\$ (6,001)</b>	<b>\$ (8,270)</b>	<b>\$ (5,385)</b>



	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>OTHER ECONOMIC SERVICES</b>					
<b>Operating Expenditure</b>					
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (35,000)	\$ (56,694)	\$ (55,000)
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ (4,720)	\$ (4,000)
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,787)	\$ (9,712)	\$ (9,671)
<i>Sub-total - Cash</i>			\$ (46,887)	\$ (71,126)	\$ (68,671)
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	\$ (3,251)	\$ (3,219)	\$ (3,251)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (3,251)	\$ (3,219)	\$ (3,251)
<b>Total Operating Expenditure</b>			<b>\$ (50,138)</b>	<b>\$ (74,345)</b>	<b>\$ (71,922)</b>
<b>Operating Income</b>					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 30,000	\$ 45,104	\$ 45,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ 500	\$ 411	\$ -
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ -	\$ 200
<i>Sub-total - Cash</i>			\$ 31,000	\$ 45,515	\$ 45,200
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 31,000</b>	<b>\$ 45,515</b>	<b>\$ 45,200</b>
<b>VEHICLE LICENSING</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (2,568)	\$ (2,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (57,873)	\$ (56,593)	\$ (58,451)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,426)	\$ (5,310)	\$ (5,481)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,881)	\$ (1,420)	\$ (1,900)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (113,391)	\$ (112,529)	\$ (112,047)
<i>Sub-total - Cash</i>			\$ (179,971)	\$ (178,420)	\$ (179,879)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ (203)	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ (953)	\$ (305)	\$ (311)
<i>Sub-total - Cash</i>			\$ (1,156)	\$ (305)	\$ (311)
<b>Total Operating Expenditure</b>			<b>\$ (181,127)</b>	<b>\$ (178,725)</b>	<b>\$ (180,190)</b>
<b>Operating Income</b>					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 87,564	\$ 100,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 536	\$ 500
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ 1,737	\$ -
<b>Total Operating Income</b>			<b>\$ 100,500</b>	<b>\$ 89,837</b>	<b>\$ 100,500</b>
<i>Operating Surplus / (Deficit)</i>			\$ (80,627)	\$ (88,888)	\$ (79,690)
<b>TOTAL ECONOMIC SERVICES OPERATING EXPENSES</b>			<b>\$ (1,938,116)</b>	<b>\$ (1,895,614)</b>	<b>\$ (1,957,512)</b>
<b>TOTAL ECONOMIC SERVICES OPERATING INCOME</b>			<b>\$ 1,011,520</b>	<b>\$ 1,095,609</b>	<b>\$ 1,042,960</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PROGRAM 14 - OTHER PROPERTY &amp; SERVICES</b>					
<b>PRIVATE WORKS</b>					
<b>Operating Expenditure</b>					
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (30,000)	\$ (1,683)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,918)	\$ (15,796)	\$ (15,729)
<b>Total Operating Expenditure</b>			<b>\$ (45,918)</b>	<b>\$ (17,479)</b>	<b>\$ (25,729)</b>
<b>Operating Income</b>					
Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 34,500	\$ 1,537	\$ 11,500
<b>Total Operating Income</b>			<b>\$ 34,500</b>	<b>\$ 1,537</b>	<b>\$ 11,500</b>
<i>Operating Surplus / (Deficit)</i>			\$ (11,418)	\$ (15,942)	\$ (14,229)
<b>PUBLIC WORKS OVERHEADS</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (10,000)	\$ (11,210)	\$ (20,000)
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (36,000)	\$ (29,233)	\$ (36,000)
Employee Costs - Travel & Accommodation	MGR WORKS	20260.0267	\$ (4,000)	\$ (3,566)	\$ (4,000)
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (1,240)	\$ (1,000)
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (364,778)	\$ (347,806)	\$ (354,762)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (178,639)	\$ (181,760)	\$ (185,395)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (24,000)	\$ (25,435)	\$ (24,000)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (47,615)	\$ (35,954)	\$ (36,673)
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (421,175)	\$ (465,634)	\$ (474,947)
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (10,496)	\$ (10,000)
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (35,000)	\$ (26,397)	\$ (35,000)
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (1,175)	\$ (3,500)
Other Expenses - Event Road Closures	MGR WORKS	20262.0394	\$ (4,000)	\$ (2,538)	\$ (4,000)
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (20,000)	\$ (23,021)	\$ (25,000)
Other Expenses - RAMM Roads Database	MGR WORKS	20262.0304	\$ (7,500)	\$ (9,805)	\$ (15,000)
Other Expenses - Carting to Stockpile	MGR WORKS	20262.0324	\$ (7,500)	\$ (2,739)	\$ (7,500)
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (19,247)	\$ (20,000)
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (25,000)	\$ (24,065)	\$ (25,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (3,877)	\$ (10,000)
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (2,000)	\$ (3,531)	\$ (2,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (761)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (603)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (25,000)	\$ (24,865)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (152,283)	\$ (151,128)	\$ (150,478)
<i>Sub-total - Cash</i>			\$ (1,402,240)	\$ (1,406,086)	\$ (1,472,505)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (5,083)	\$ (5,033)	\$ (5,083)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (66,516)	\$ (65,501)	\$ (66,156)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (71,413)	\$ (74,566)	\$ (75,312)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (3,939)	\$ (5,167)	\$ (5,219)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ (4,797)	\$ (3,590)	\$ (3,662)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ (21,585)	\$ (13,568)	\$ (13,839)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (6,109)	\$ (10,752)	\$ (11,587)
<i>Sub-total - Non Cash</i>			\$ (179,443)	\$ (178,177)	\$ (180,858)
<b>Sub-total Operating Expenditure</b>			<b>\$ (1,581,682)</b>	<b>\$ (1,584,263)</b>	<b>\$ (1,653,363)</b>
Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,581,682	\$ 1,584,263	\$ 1,653,363
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income</b>					
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>			\$ 8,260	\$ 7,328	\$ 8,260
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ 3,929	\$ -	\$ 6,256
<b>Total Operating Income</b>			<b>\$ 12,189</b>	<b>\$ 7,328</b>	<b>\$ 14,516</b>

	Responsible Officer	Account Number	Amended Budget 30 June 2018	Estimated Actual 30 June 2018	Budget 30 June 2019
<b>PLANT OPERATION COSTS</b>					
<b>Operating Expenditure</b>					
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (45,600)	\$ (45,938)	\$ (48,000)
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (3,637)	\$ (4,000)
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (58,046)	\$ (52,356)	\$ (53,403)
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (61,970)	\$ (63,935)	\$ (65,214)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (8,119)	\$ (7,895)	\$ (8,053)
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,603)	\$ (1,211)	\$ (1,235)
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (7,688)	\$ (9,000)
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (18,198)	\$ (25,000)
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (204,375)	\$ (228,395)	\$ (230,000)
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (10,634)	\$ (15,000)
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (25,000)	\$ (23,837)	\$ (25,000)
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (145,000)	\$ (156,172)	\$ (155,000)
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (20,000)	\$ (13,813)	\$ (20,000)
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (20,000)	\$ (3,146)	\$ (40,000)
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (35,950)	\$ (50,000)
Operating Costs - Courier & Freight	MGR WORKS	20281.0344	\$ (21,000)	\$ (22,322)	\$ (20,000)
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (585)	\$ (2,500)
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (10,000)	\$ (1,124)	\$ (5,000)
<i>Sub-total - Cash</i>			\$ (724,214)	\$ (696,836)	\$ (776,905)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (236,041)	\$ (217,528)	\$ (228,404)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (175,967)	\$ (17,969)	\$ (113,212)
<i>Sub-total - Non Cash</i>			\$ (412,008)	\$ (235,497)	\$ (341,616)
<b>Sub-total Operating Expenditure</b>			<b>\$ (1,136,222)</b>	<b>\$ (932,333)</b>	<b>\$ (1,118,521)</b>
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,136,222	\$ 932,333	\$ 1,118,521
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 32,240	\$ -	\$ 15,744
<b>Total Operating Income</b>			<b>\$ 32,240</b>	<b>\$ -</b>	<b>\$ 15,744</b>
<b>UNCLASSIFIED</b>					
<b>Operating Expenditure</b>					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ (4,026)	\$ (2,000)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (20,466)	\$ (20,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (4,766)	\$ (5,000)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (10,000)	\$ (5,244)	\$ (7,900)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (818)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,737)	\$ (15,617)	\$ (15,550)
<i>Sub-total - Cash</i>			\$ (54,737)	\$ (50,937)	\$ (52,450)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (384)	\$ (356)	\$ (360)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (20,705)	\$ (20,500)	\$ (20,705)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (21,089)	\$ (20,856)	\$ (21,065)
<b>Total Operating Expenditure</b>			<b>\$ (75,826)</b>	<b>\$ (71,793)</b>	<b>\$ (73,515)</b>
<b>Operating Income</b>					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 45,000	\$ 37,128	\$ 40,000
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	\$ 1,000	\$ 3,296	\$ 1,000
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 47,000	\$ 41,379	\$ 42,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 47,000</b>	<b>\$ 41,379</b>	<b>\$ 42,000</b>
<b>TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES</b>			<b>\$ (121,743)</b>	<b>\$ (89,272)</b>	<b>\$ (99,244)</b>
<b>TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME</b>			<b>\$ 125,929</b>	<b>\$ 50,244</b>	<b>\$ 83,759</b>



*Annual Budget*  

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2018-19

FEES & CHARGES



\*\* All prices shown are inclusive of the Goods & Services Tax (where applicable) \*\*  
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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<b><u>PROGRAM 4 - Governance</u></b>			
<b>Publications</b>			
'Rich and Beautiful' Book	** c	\$31.50	\$31.50
'Mountain Country ' Book (Retailers - Pack of six books)	** c	\$90.00	\$90.00
'Mountain Country ' Book	** c	N/A	\$15.00
<b>Rate Book Enquiry</b>			
Written Rate Searches	** c	\$31.50	\$31.50
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$40.00	\$40.00
<b>Rate - Other</b>			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$25.00	\$25.00
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)	** c	\$6.50	\$6.50
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)	** c	\$13.00	\$13.00
<b>Freedom of Information</b>			
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	\$0.70	\$0.70
- Colour Photocopy - A4	c	\$2.20	\$2.20
- Colour Photocopy - A3	c	\$4.40	\$4.40
<b>Other</b>			
Provision of Rural Street Number - New	** c	\$30.00	\$30.00
Provision of Rural Street Number - Number Changed	** c	\$0.00	\$0.00
Hire of Video/Data Projector - Per Day	** c	\$70.00	\$70.00
Hire of Video/Data Projector - Bond	** c	\$140.00	\$140.00
Hire of Electronic Equipment- Per Day	** c	\$35.00	\$35.00
Hire of Electronic Equipment - Bond	** c	\$140.00	\$140.00
Hire of Other Equipment	** c	\$100.00	\$100.00
Shire Maps	** c	\$30.00	\$30.00
Sale of GIS Images (A4)	** c	\$13.00	\$13.00
Sale of GIS Images (A3)	** c	\$37.00	\$37.00
Staff Charge-Out Fee - Per Hour - Pro Rata (eg: chair setup, bin delivery, signage, clean-up, cleaning, re-inspection etc)	** c	\$88.00	\$62.00
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)	** c	\$42.00	N/A

**SCHEDULE OF FEES AND CHARGES**  
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<b>PROGRAM 5 - Law, Order &amp; Public Safety</b>	<b>Statutory (s) or Council (c) Fee</b>	<b>2017/2018</b>	<b>2018/2019</b>
<b>Companion Animal Licences</b>			
<u>Dog Registrations</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	Nil	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
<u>Cat Registrations</u>			
- 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
<u>IMPOUNDING FEES - DOGS</u>			
- First Offence - for owner	c	\$88.00	\$88.00
- Second Offence - for owner	c	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$145.00	\$145.00
Daily Care	c	\$28.00	\$28.00



**SCHEDULE OF FEES AND CHARGES**  
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2018/2019 Adopted Budget

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<b><u>IMPOUNDING FEES - CATS</u></b>			
- First Offence - for owner	c	\$88.00	\$88.00
- Second Offence - for owner	c	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$145.00	\$145.00
Daily Care	c	\$28.00	\$28.00
<b><u>IMPOUNDING FEES - VEHICLES</u></b>			
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	\$16.00	\$16.00
<b><u>IMPOUNDING FEES - STOCK</u></b>			
All Stock Impounded Between 8.00am & 5.00pm:			
- First Offence	c	\$110.00	\$110.00
- Second Offence	c	\$135.00	\$135.00
- Third Offence & Thereafter	c	\$165.00	\$165.00
All Stock Impounded Between 5.00pm & 8.00am:			
- First Offence	c	\$140.00	\$140.00
- Second Offence	c	\$170.00	\$170.00
- Third Offence & Thereafter	c	\$200.00	\$200.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$32.00	\$32.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$15.00	\$15.00
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	c	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)
<b><u>MISCELLANEOUS</u></b>			
Bond - Animal Trap	c	\$65.00	\$65.00
Bond - Anti Barking Dog Collar	c	\$65.00	\$65.00
Destruction of animals at owner's Request (To be done by veterinarian)	** c	\$88.00	Actual Vet Costs
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	s	\$18.20	\$18.20

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

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	Statutory (s) or Council (c) Fee	<u>2017/2018</u>	<u>2018/2019</u>
<b><u>PROGRAM 7 - Health</u></b>			
<b>Health Administration &amp; Inspection</b>			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$157.00	\$157.00
Hawker's Licence - Non Food/Per Annum	c	\$27.00	\$27.00
Annual Registration of Lodging House	c	\$275.00	\$275.00
License & Renewal of Morgue	c	\$134.00	\$134.00
Health Assessment Fee	c	\$130.00	\$130.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$63.00	\$63.00
Food premises - Annual Registration (Inspection) Fee			
- Supermarket	c	\$400.00	\$400.00
- Medium / High Risk	c	\$200.00	\$200.00
- Low risk	c	\$100.00	\$100.00
<b>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:</b>			
- 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			
<b>Caravan Parks &amp; Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer</b>			
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997			
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:			
- Rigid Annex/Shed/Other Structures	c	\$63.00	\$63.00
- Park Home	c	\$130.00	\$130.00
- Temporary Accommodation	c	\$130.00	\$130.00
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)			
Government Dam Water Charge - Per Kilolitre	** c	\$0.65	\$0.65

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<b><u>PROGRAM 10 - Community Amenities</u></b>			
<b>Refuse Collection Services (Receptacle Charge)</b>			
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This	c	\$200.00	\$205.00
Weekly Service - Commercial & Industrial - This charge permits one approved 240 litre bin pickup, per annum	c	\$200.00	\$205.00
Additional Services - All - per annum	c	\$200.00	\$205.00
Replacement 120 Litre Blue Bin	c	\$75.00	\$75.00
Replacement 240 Litre Green Bin (Yellow Lid)	c	\$135.00	\$135.00
<b>Waste Disposal at Landfill Sites &amp; Transfer Stations</b>			
<u>Mount Barker Waste Disposal Site and Kendenup Transfer Station</u>			
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 2018/2019 financial year. The following fees and token values will be charged:			
<b>Item</b>	<b>Tokens Required</b>		
1 x 120L or 240L Mobile Garbage Bin - Units of 240L Thereafter	1 c	\$3.85	\$3.94
Car Boot Load	1 c	\$3.85	\$3.94
Station Wagon Boot Load	2 c	\$7.70	\$7.88
Mattress - Any size	8	N/A	\$31.54
Mattress - single	2	\$7.70	N/A
Mattress - double	4	\$15.40	N/A
Mattress - queen	6	\$23.10	N/A
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	8 c	\$30.80	\$31.54
Small Truck (2-4 tonne)	36 c	\$92.40	\$141.92
Medium Truck (4-6 tonne)	60 c	\$184.80	\$236.54
Truck - Single Axle (8 Plus Tonne)	96 c	\$369.60	\$378.46
Truck - Dual Axle (12 Plus Tonne)	144 c	\$369.60	\$567.69
Truck -Semi Trailer -15m <sup>3</sup> Capacity (12 Tonne)	144 c	\$385.00	\$567.69
Truck Compacted Rubbish Truck (8 Tonne)	96 c	\$385.00	\$378.46
Bulk Bin - 3m <sup>3</sup> or Less (2 Tonne)	24 c	\$46.20	\$94.62
Bulk Bin - 3m <sup>3</sup> - 6m <sup>3</sup> (4 Tonne)	48 c	\$92.40	\$189.23
Bulk Bin - 6m <sup>3</sup> - 10m <sup>3</sup> (6 Tonne)	72 c	\$154.00	\$283.85
Bulk Bin - 11m <sup>3</sup> - 20m <sup>3</sup> (18 Tonne)	216 c	\$308.00	\$851.54
Bulk Bin - 21m <sup>3</sup> and above (23 Tonne)	276 c	\$385.00	\$1,088.08
Car Body (If placed in Recyclable Area)	20 c	\$77.00	\$78.85
Truck Body/Large Equipment (If Recyclable)	30 c	\$115.50	\$118.27
White Goods - per m <sup>3</sup> or part thereof	4 c	\$15.40	\$15.77
e-waste	4 c	\$15.40	\$15.77



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	<b>Statutory (s) or Council (c) Fee</b>	<b>2017/2018</b>	<b>2018/2019</b>
Asbestos - per m <sup>3</sup> or part thereof - Accepted at O'Neill Road site only	50 c	\$192.50	\$197.12
Batteries (Car, Truck etc)	Free c	No charge	No charge
Untamminated, Sorted Scrap Metal - per m <sup>3</sup> or part thereof	4 c	\$15.40	\$15.77
Untamminated Timber	Free c	No charge	No charge
Untamminated Green Waste	Free c	No charge	No charge
Clean Fill	Free c	No charge	No charge
Septage (\$/kl)	16 c	\$61.60	\$63.08
After Hours Septage Disposal call Out Fee	60 c	\$231.00	\$236.54
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1 c	\$3.85	\$3.94
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1 c	\$3.85	\$3.94
Carcasses (Large Animal ie: cow, horse)	4 c	\$15.40	\$15.77
After Hours Carcass Disposal call Out Fee	60 c	\$231.00	\$236.54
Recyclables (If placed in provided bin or nominated area)	Free c	No charge	No charge
Cardboard From Commercial Operators (m <sup>3</sup> )	4 c	\$15.40	\$15.77
<b>Tyres (Based On Costs as Charged to the Council)</b>	<b>Tokens</b>		
- small (motorbike, car, forklift)	3 c	\$11.55	\$11.83
- medium (truck, small tractor)	6 c	\$23.10	\$23.65
- large (earthmoving equipment)	35 c	\$134.75	\$137.98
<u>Rocky Gully and Kamballup Transfer Stations</u>	c		
Putrescible Waste	c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
Recyclables	c	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	Not accepted	Not accepted
Untamminated & Sorted Scrap Metal (per m <sup>3</sup> ) - Accepted at O'Neill Road site only	c	Not accepted	Not accepted
Untamminated Green Waste - Accepted at O'Neill Road site only	c	Not accepted	Not accepted
All other waste	c	Not accepted	Not accepted
<u>Porongurup Transfer Station</u>			
Putrescible Waste	c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
Recyclables	c	No charge	No charge
Batteries (Car, Truck etc)	c	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	Not accepted	Not accepted
Untamminated & Sorted Scrap Metal (per m <sup>3</sup> ) - Accepted at O'Neill Road site only	c	Not accepted	Not accepted
Untamminated Green Waste - Accepted at O'Neill Road site only	c	Not accepted	Not accepted
All other waste	c	Not accepted	Not accepted



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	<b>Statutory (s) or Council (c) Fee</b>	<u>2017/2018</u>	<u>2018/2019</u>
<b>Town Planning</b>			
<b>1</b> Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$125.00	\$125.00
<b>1A</b> Determination of a Planning Consent Application for All 'AA' & 'SA' Developments where the Estimated Cost of the Development Is:			
(a) not more than \$50,000	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
(b) more than \$50,000 but not more than \$500,000	s		
(c) more than \$500,000 but not more than \$2.5 million	s		
(d) more than \$2.5 million but not more than \$5 million	s		
(e) more than \$5 million but not more than \$21.5 million -	s		
(f) more than \$21.5 million	s		
where a development has commenced or been carried out:		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
<b>2</b> Provision of a subdivision clearance:			
(a) not more than five lots	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
(b) more than five lots but not more than 195 lots	s		
(c) more than 195 lots	s		
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.			
<b>3</b> Application for approval of home occupation			
(a) Initial Fee	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
(b) Renewal Fee	s		



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	<b>Statutory (s) or Council (c) Fee</b>	<b>2017/2018</b>	<b>2018/2019</b>
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	\$63.00	\$63.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$63.00	\$63.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$63.00	\$63.00
<b>9 <u>SCHEME AMENDMENTS AND STRUCTURE PLANS</u></b>			
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	\$3,000.00	\$3,000.00
- Fee for a Medium Amendment	c	\$5,300.00	\$5,300.00
- Fee for a Complex Amendment	c	\$9,000.00	\$9,000.00
- Fee for a Structure Plan	c	\$5,300.00	\$5,300.00
<b>10 <u>SCHEME AMENDMENT REQUESTS</u></b>			
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		\$820.00	\$820.00

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<b>11 <u>EXTRACTIVE INDUSTRIES</u></b>			
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	\$195.00	\$195.00
Transfer of Licence Fee under Local Law	c	\$65.00	\$65.00
Licence Renewal Fee under Local Law	c	\$65.00	\$65.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,740.00	\$2,740.00
<b>12 <u>ACTIVITIES IN THOROUGHFARES &amp; PUBLIC PLACES &amp; TRADING LOCAL LAW &amp; DOGS LOCAL LAW</u></b>			
Application for Permit Fee	c	\$135.00	\$135.00
Permit Renewal/Transfer Fee	c	\$65.00	\$65.00
<b>13 <u>CASH IN LIEU OF CAR PARKING</u></b>			
Payment Per Car Bay	c	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m <sup>2</sup> per bay	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m <sup>2</sup> per bay
<b>14 <u>STRATA TITLES</u></b>			
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
<b>15 <u>RELOCATED DWELLINGS</u></b>			
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$15,000.00	\$15,000.00
<b>16 <u>ROAD MAINTENANCE CONTRIBUTION</u></b>			
Road maintenance contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.	c	\$3,500.00	\$3,500.00
<b>17 <u>ADVERTISING COSTS</u></b>			
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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Cemeteries	Statutory (s) or Council (c) Fee	<u>2017/2018</u>	<u>2018/2019</u>
Funeral Director's Licence Fee - Annual	c	\$470.00	\$470.00
Funeral Director's Licence Fee - Single Interment	c	\$175.00	\$175.00
Monumental Mason's Licence Fee - Annual	c	\$78.00	\$78.00
Grave Number Plate	c	\$26.00	\$26.00
Single Funeral Permit (Not Funeral Directors)	c	\$625.00	\$625.00
Photos of a Grave	c	\$30.00	\$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	\$1,165.00	\$1,165.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	\$330.00	\$330.00
(b) Application to erect a headstone and/or monument/kerbing	** c	\$63.00	\$63.00
(c) Application for a Burial for:			
- an ordinary grave	c	\$1,260.00	\$1,386.00
- an Ordinary Grave (Section E - Headstone Section of Mount Barker Cemetery West)	** c	\$1,260.00	\$1,575.00
- a grave for any child under seven or stillborn	c	\$1,050.00	\$1,155.00
- extra charge for each interment on a Saturday, Sunday or Public Holiday	c	\$1,050.00	\$1,155.00
Note - Standard grave depth is 2.1m.			\$420.00
(d) Application for Transfer of Right of Burial or Right of Memorial (Niche)	c	\$63.00	\$63.00
(e) Re-Opening/Exhumation			
- Reopening	c	\$1,260.00	\$1,386.00
- 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	\$500.00	\$500.00
- Saturday, Sunday & Public Holidays	** c	\$1,000.00	\$1,000.00
- Vases for niche wall	** c	\$90.00	\$90.00

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	<b>Statutory (s) or Council (c) Fee</b>	<b><u>2017/2018</u></b>	<b><u>2018/2019</u></b>
(h) Miscellaneous Charges - Mount Barker (West) Cemetery			
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque)	** c	\$210.00	\$210.00
Installation of Additional Plaques - Memorial Seats (plus cost of plaque)	** c	\$210.00	\$210.00
Memorial Rock - Standard - Up to 700mm High	** c	\$2,625.00	\$2,625.00
Memorial Seat	** c	\$3,150.00	\$3,150.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$1,575.00	\$1,575.00
Memorial Tree - Medium - 2m to 4m	** c	\$2,100.00	\$2,100.00
Memorial Tree - Large - Over 4m	** c	\$2,625.00	\$2,625.00
<i>*The costs for memorial trees, seats and rocks include the grant of memorial and the option of a memorial bedrock / flower vase, which can hold up to two sets of ashes</i>			
Memorial Tree - Plaques and Cameos	** c	Actual Costs to be charged	Actual Costs to be charged
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	2017/2018	2018/2019
<b>PROGRAM 11 - Recreation &amp; Culture</b>			
<b>All facilities</b>			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	\$21.00	\$21.00
Provision of additional bins for events (for five bins or part thereof)	c	\$55.00	\$55.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum			
<b>Plantagenet District Hall</b>			
Bond - Functions Without Alcohol	c	\$300.00	N/A
Bond - Functions with Alcohol	c	\$500.00	N/A
Half Day - less than Four Hours	** c	\$46.00	N/A
Full Day - More than Four Hours	** c	\$92.00	N/A
Chair Set Up Fee	** c	\$92.00	N/A
Note - District Hall now leased to Plantagenet Players			
<b>Other Halls</b>			
Kendenup and Narrikup Halls (and Porongurup Hall until lease finalised) and District Hall Lesser Hall			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Half Day - less than Four Hours	** c	\$16.00	\$16.00
Full Day - More than Four Hours	** c	\$30.00	\$30.00
Per Half Day Regular Booking (< 4 hours)	** c	\$10.00	\$10.00
Per Full Day Regular Booking (> 4 hours)	** c	\$16.00	\$16.00
<b>Frost Pavilion</b>			
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	\$70.00	\$100.00
Full Day - More than Four Hours	** c	\$140.00	\$175.00
Per hour Rate	** c	\$22.00	N/A
<b>Taylor-Dennis Pavilion</b>			
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	** c	\$0.00	\$0.00
Chair Set Up Fee	**	\$62.00	See hourly rate

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<b>Skinner Pavilion</b>			
Half Day - less than Four Hours	** c	\$30.00	\$30.00
Full Day - More than Four Hours	** c	\$63.00	\$63.00
<b>Frost Park Sheep Pavilion</b>			
Bond - Functions Without Alcohol	c	\$200.00	N/A
Bond - Functions with Alcohol	c	\$400.00	N/A
Half Day - less than Four Hours	** c	\$37.00	\$0.00
Full Day - More than Four Hours	** c	\$63.00	\$0.00
Bond On Sheep Pens	c	\$300.00	\$300.00
Commercial and private sales (eg: cattle, sheep or goats) - Plus 10% Private Pen Hire	** c	\$315.00	\$315.00
Private Sales Cleaning Fee - If required	** c	\$500.00	Actual costs to be charged
Showers & Toilets Only	** c	\$44.00	\$44.00
<i>Private Sales - \$31.50 inc GST Income To Be Paid To Agricultural Society</i>			
<b>Frost Park</b>			
Bond for Hire of Oval and/or Shared Equine Facility	c	\$400.00	\$400.00
Agricultural Field Days (Commercial)	** c	\$625.00	\$625.00
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)	** c	\$65.00	\$0.00
Shared Equine Facility - Per Annum - (RDA, Stock Horse Society and Mt Barker Campdraft - Each)	** c	\$435.00	\$0.00
Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure			
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.	** c	\$560.00	\$560.00
Note: Per meeting hire for Turf Club includes day before and day after race day; Grapes & Gallops includes two days before and two days after			
Hire of Oval	** c	\$0.00	\$0.00
Training (With Lights) - Per Hour	** c	\$17.00	\$17.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires			
Circus - Fee	** c	\$580.00	\$580.00
Circus - Bond	** c	\$1,500.00	\$1,500.00

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<b>Sounness Park</b>			
<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 (Shire of Plantagenet has resumed control from PSC - Fees effective from 1 July 2018)</u>			
Bond	** c	N/A	\$1,000.00
Note: For Foundation Club usage, the total bond is required, payable by any club or combination of clubs. Bond per team capped at \$1,000.00 for multiple facilities/events			
Key Deposit (Per Key/Disc)	** c	N/A	\$50.00
Hire of whole building	** c	N/A	\$125.00
Hire of changeroom 1 (includes strapping room 1)	** c	N/A	\$25.00
Hire of changeroom 2 (includes strapping room 2)	** c	N/A	\$25.00
Hire of changeroom 3	** c	N/A	\$25.00
Hire of changeroom 4	** c	N/A	\$25.00
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)			
(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)			
<b>Narrikup Oval (Kendenu Oval not applicable due to lease)</b>			
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
<b>Tennis Courts</b>			
Mount Barker Tennis Club - Per Season (Annual fee now removed from lease)	** c	\$750.00	\$0.00

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	Statutory (s) or Council (c) Fee		<u>2017/2018</u>	<u>2018/2019</u>
<b>Mount Barker Public Swimming Pool</b>				
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	\$100.00
Adult Season Tickets	**	c	\$88.00	\$100.00
Adult Season Tickets - Concession	**	c	\$55.00	\$65.00
Family Season Tickets - Two Adults & Two Children	**	c	\$247.00	\$300.00
- Additional family members	**	c	\$28.00	\$35.00
<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	\$50.00
Adult - Half Season Tickets - 1 February Onwards	**	c	\$47.00	\$50.00
Concession - Half Season Tickets - 1 February Onwards	**	c	\$30.00	\$32.50
Family Half Season Tickets - Two Adults & Two Children	**	c	\$132.00	\$150.00
- Additional family members	**	c	\$13.00	\$17.50
<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	2017/2018	2018/2019
<b>Mount Barker Rec.Centre</b>			
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	\$4.50
Adults	** c	\$6.00	\$6.50
Concession	** c	\$4.00	\$4.50
Spectator (Non-Function)	** c	Nil	Nil
Adults - 10 Pass Card	** c	\$54.00	\$58.50
Concession - 10 Pass Card	** c	\$36.00	\$40.50
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	\$11.00
Under 5 Years	** c	\$5.00	\$5.50
Students under 16 or full time student with a student card		\$5.00	\$5.50
Concession	** c	\$5.00	\$5.50
Adults - 10 Pass Card	** c	\$90.00	\$100.00
Concession - 10 Pass Card	** c	\$45.00	\$50.00
<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	\$35.00
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	\$57.00
Small Group Training (up to 4 people) - 30 minute session (Excludes entry fee)	** c	\$40.00	\$44.00
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	At Cost	At Cost
<u>Squash</u>			
Squash Court Hire - Per Hour (Excludes entry fee)	** c	\$10.00	\$11.00
All Racket Hire - Free with Membership	** c	\$3.50	\$4.00

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<u>Full Centre Memberships</u>			
ADULT			
- One Month	** c	\$90.00	\$100.00
- Three Months	** c	\$175.00	\$192.50
- Six Months	** c	\$290.00	\$319.00
- Twelve Months	** c	\$470.00	\$517.00
FAMILY (Up to 2 adults and 2 children)			
- One Month	** c	N/A	N/A
- Three Months	** c	\$300.00	\$330.00
- Six Months	** c	\$450.00	\$495.00
- Twelve Months	** c	\$825.00	\$908.00
CONCESSION and STUDENTS under 16 or full time student with a student card			
- One Month	** c	\$60.00	\$66.00
- Three Months	** c	\$118.80	\$130.68
- Six Months	** c	\$198.00	\$217.80
- Twelve Months	** c	\$330.00	\$363.00
Added cost for 24 hour Access to Gym (Swipe Card or Tag) (Applicable to 3, 6 & 12 month membership only)		\$25.00	\$27.50
<u>Full Centre Memberships - Paid by Direct Debit</u>			
ADULT			
- Twelve Months - (Fee payable per month)		\$46.00	\$50.50
FAMILY			
- Twelve Months - (Fee payable per month)	** c	\$77.00	\$84.50
CONCESSION and STUDENTS under 16 or full time student with a student card			
- Twelve Months - (Fee payable per month)		\$33.00	\$36.00
Added cost for 24 hour Access to Gym (Swipe Card) - Paid Upfront (Applicable to 3, 6 & 12 month membership only)		\$25.00	\$27.50
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	\$60.00
- 6 month members receive a free gym assessment and program			
- 12 month members receive a free gym assessment and program and one 30 minute personal training session			
- 12 month membership renewed prior to expiry entitles one extra month on the membership			
- 3 month members receive one free gym appraisal			

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	Statutory (s) or Council (c) Fee	2017/2018	2018/2019
<u>Facility Hire Fees - During Advertised Opening Hours</u>			
Creche Room Hire - Per Hour	** c	\$16.50	\$18.00
Hire of One Multi-Sport Court - Per Hour	** c	\$33.00	\$35.00
Hire of Entire Recreation Centre (excl gym and office) - Per Hour - Capped at \$700.00 Per Day	** c	\$60.00	\$66.00
<u>Facility Hire Fees - Outside Advertised Opening Hours</u>			
Access to Centre (Room Hire Fees Additional)	** c	\$110.00	\$120.00
Supervision Fee Per Hour (If Required)	** c	\$55.00	\$60.00
<u>Centre Advertising Signage</u>			
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$75.00	\$82.50
<b>Mount Barker Public Library</b>			
Temporary Membership - Bond - Non Residents	** c	\$50.00	\$50.00
Replacement of Lost Cards	** c	\$2.50	\$2.50
Fines Other - Per Item per week (Maximum of \$5.00 if returned in good condition before billed)	** c	\$1.75	\$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	\$11.00	\$11.00
Photocopying A4 B&W - Per Copy	** c	\$0.40	\$0.40
Photocopying A4 Colour - Per Copy	** c	\$2.20	\$2.20
Photocopying A3 B&W - Per Copy	** c	\$0.70	\$0.70
Photocopying A3 Colour - Per Copy	** c	\$4.40	\$4.40
Laminating A4 - Per Sheet	** c	\$2.20	\$2.20
Shire Computer Usage - Per Hour	** c	\$4.40	\$4.40
Shire Computer Usage - 15 to 30 minutes	** c	\$2.70	\$2.70
Shire Computer Usage - Up to 15 minutes	** c	\$1.70	\$1.70
Frequent user - 5 sessions between 5 – 60 mins. Full fee to be pre-paid (Concession Card Holders only)	** c	N/A	\$5.00
Scanning - Up to 10 pages (Per scan recipient)	** c	\$1.00	\$1.00
Specialist Workshops / Programs	** c	At Cost	At Cost



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<u>PROGRAM 13 - Economic Services</u>	<u>Statutory (s) or Council (c) Fee</u>		<u>2017/2018</u>	<u>2018/2019</u>
<b>Rural Services</b>				
Waybill Books	**	c	\$19.00	\$19.00
Standpipe Cards	**	c	\$18.00	\$20.00
Standpipe Water - Per Kilolitre	**	c	\$3.30	\$3.50
Non Potable Water Charge - Per Kilolitre	**	c	\$3.30	\$3.50
<b>Mount Barker Regional Saleyards</b>				
Cattle Weighing & Penning - Per Head	**	c	\$9.95	\$10.12
Cattle Penning Only - Per Head	**	c	\$9.95	\$10.12
Cattle Weighing Only - Per Head	**	c	\$4.25	\$4.29
Private Weighs - Per Head	**	c	\$4.25	\$4.29
Shipping Weighs - Per Head	**	c	\$4.25	\$4.29
Private/Shipping/Weighing only (per head – under 20 Cattle)	**	c	\$5.90	\$6.05
Stud Bull Sale - Per Head	**	c	\$13.20	\$13.53
Feed - Per Bale	**	c	At Cost Plus \$5.30	At Cost Plus \$5.30
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)	**	c	\$166.00	\$170.10
Agents Levy - Per Head	**	c	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	**	c	\$0.60	\$0.65
Manure Sales - Per Bobcat Bucket	**	c	\$16.50	\$16.50
NLIS tagging services (per head / without permit – no evidence of previous tag)	**	c	\$39.20	\$40.04
NLIS tagging services (per head / without permit - evidence of previous tag)	**	c	\$19.65	\$20.02
NLIS tagging services (per head / non-readable tag)	**	c	\$19.65	\$20.02
NLIS tagging services (per head / with permit)	**	c	\$19.65	\$20.02
NLIS tagging services - Bulls (per head)	**	c	\$57.60	\$58.96
Transit Cattle - Per Head - Per Day (>2 animals)	**	c	\$4.20	\$4.40
Transit Cattle - Per Head - Per Day (<=2 animals)	**	c	\$5.80	\$5.94
Crush Fee - Per Head	**	c	\$2.70	\$2.75
Agistment Fee (per head/per week)	**	c	\$0.40	\$0.40

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	<b>Statutory (s) or Council (c) Fee</b>	<b><u>2017/2018</u></b>	<b><u>2018/2019</u></b>
<b>Building Inspections</b>			
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	\$124.00	\$124.00
Building Permit Archive Search	** c	\$63.00	\$63.00
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations
<b>Transport Licensing</b>			
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$38.00	\$38.00



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<u>PROGRAM 14 - Other Property &amp; Services</u>	<b>Statutory (s) or Council (c) Fee</b>	<u>2017/2018</u>	<u>2018/2019</u>
<b>Works and Services</b>			
Gates Permit Application (Five year period - pro rata)	** c	\$66.00	\$66.00
Gates Permit Renewal		N/A	N/A
Permanent Road Closure Application	** c	\$650.00	\$650.00
Temporary Road Closure Application	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Road Renaming Application	** c	\$250.00 Plus Actual Costs	\$250.00 Plus Actual Costs
Service & Tourism Directional Signs: - Application Fee & Sign	** c	\$440.00 plus pro-rata of \$40.00 renewal fee (Jul-Sep \$40.00, Oct-Dec \$30.00, Jan-Mar \$20.00, Apr-Jun \$10.00)	\$440.00 plus pro-rata of \$40.00 renewal fee (Jul-Sep \$40.00, Oct-Dec \$30.00, Jan-Mar \$20.00, Apr-Jun \$10.00)
Erection of Lowood Road Banners	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$34.00	\$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	\$605.00	\$605.00
- Unsealed Urban Crossover (Unsealed Roads Only)	** c	\$370.00	\$370.00
- Sealed Rural Crossover	** c	\$605.00	\$605.00
- Unsealed Rural Crossover	** c	\$480.00	\$480.00

\*\* 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 \*\*

Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (During Working Hours)	Statutory (s) or Council (c) Fee		2017/2018	2018/2019
	Excavator	**	c	\$185.00
Grader	**	c	\$185.00	\$185.00
Loader	**	c	\$155.00	\$155.00
Backhoe/Loader	**	c	\$108.00	\$108.00
Skid-steer Loader	**	c	\$92.00	\$92.00
Low Loader	**	c	\$150.00	\$150.00
7/8 Tonne Truck	**	c	\$102.00	\$102.00
Tandem Truck	**	c	\$128.00	\$128.00
Tandem Truck & Pig Trailer	**	c	\$192.00	\$192.00
Tractor & Broom/Slasher/Cutter	**	c	\$118.00	\$118.00
4 Tonne Truck	**	c	\$86.00	\$86.00
Chipper - Two men	**	c	\$160.00	\$160.00
Vibrating Roller	**	c	\$144.00	\$144.00
Multi Wheel Roller	**	c	\$144.00	\$144.00
Semi Trailer	**	c	\$155.00	\$155.00
Fogger	**	c	\$60.00	\$60.00
Kanga Mini Skid-Steer Loader	**	c	\$72.00	\$72.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	**	c	\$19.00	\$19.00
Supply of Concrete Pipes	**	c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Supply of plant not listed here	**	c	As per internal charge rate	As per internal charge rate
Additional Man Hours - Standard	**	c	\$43.00	\$43.00
Additional Man Hours - Supervision	**	c	\$62.00	\$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%