

SHIRE OF KOJONUP

Annual Budget

2020 – 2021



"The Spring"

INTRODUCTION BY THE CHIEF EXECUTIVE OFFICER



The Shire of Kojonup has an excellent Community Strategic Plan – “SMART Possibilities”, with 5 Key Pillars being PLACE, CONNECTED, PERFORMANCE, PROSPERITY and DIGITAL. The Corporate Business Plan – “SMART Implementation” is continually being refined to reflect what can realistically be achieved over a four-year period for the community we represent which flows into our annual budget process.

There was a clear direction and then **COVID-19 changed the world in an instant** resulting in State and National Emergency Measures including state border and regional lockdowns, self-isolation, business/public facility/buildings/park, etc., closures, job losses, working from home and Zoom meetings becoming the norm not the exception, panic buying, extensive sanitation of facilities, social distancing, wearing of masks becoming compulsory in Victoria, and the real threat of a second wave in Australia not just the Eastern States.

Precautionary measures have and will affect our daily way of life as will the pressure on economic viability and social cohesion. ‘Business as Usual’ no longer applies and the national debt burden will be with us for at least the next 3 decades on present estimates by the Federal Treasurer.

The State Government required Local Government to freeze Rates, Fees and Charges to 2019/2020 levels, offer assistance to clubs, etc., who could not conduct sporting or other events or keep facilities open, bring forward capital projects by increasing borrowings or using reserve funds in addition to Job Keeper, Job Seeker and other assistance packages being made available from the State and Federal Government. Small Rural Shires do not have the monetary flexibility of our metropolitan or regional counterparts who in some instances have made decisions to operate only 4 days per week.

COVID-19 will have short, medium and long term consequences and with it changes that will not necessarily be for the better. Community members still need to pay mortgages, service debt and provide for their families necessitating the extension of Job Keeper and Job Seeker albeit at reduced levels over the next 6 - 9 months. The Shire of Kojonup is still required to operate a 22 Bed Aged Care Facility, 365 days 24/7, undertake maintenance on road and other infrastructure, ensure licencing and operating regulations are met for essential services.

So, what does the 2020/2021 Budget consist of in these unprecedented and uncertain times? The main features of the draft budget include:

- The second largest capital works programme ever budgeted by the Shire, totalling \$8.7m (largest on record was last years \$9.3m due to the Great Southern Housing Initiative). This expenditure is heavily focussed on infrastructure renewal, highlighting the Council’s focus of looking after its assets;
- \$3.59m is being invested into Sporting, Recreation and Cultural assets such as reconstruction of the four netball courts, including a new roof over two courts, new oval lighting, new playground and outdoor gym at the Sporting Complex, new Kojonup Park car park, Memorial Hall repairs and new public toilets at Harrison Place;
- \$2.07m road construction program, an increase from \$1.52m last year;

- The budget has been prepared in the shadows of the impact of the COVID-19 pandemic, specifically;
 - No property rate increases;
 - No increases to other fees and charges;
 - Loss of expected revenue to facility entry (e.g. The Kodja Place) of \$57,000; and
 - A continual increase in costs of doing business.
- Fees and charges have been reviewed by the Audit Committee and Council and are itemised in the draft budget – No changes have been made, although new charges have been added for new houses;
- An estimated surplus of \$221,769 is anticipated to be brought forward from 30 June 2020, however this is not audited and may change. Any change will be addressed as part of a future budget review.

Reserve Accounts

Reserve accounts are utilised to set aside funds for use in a future financial year. This year's budgeted movement in reserve accounts sees a decrease in reserves of \$350,000 as follows:

- Opening balance (1 July 2020) - \$3.49m
- Closing budgeted balance (30 June 2021) - \$3.14m

The figures above include \$2.08m of cash-backed bonds paid by residents of Springhaven Lodge. As such, 30 June 2021 reserve accounts available for future Shire projects and statutory obligations only totals \$1.06m.

Loans

The Council are currently taking advantage of exceptionally low interest rates by utilising loan funds as a financing tool. The outstanding loan balance at 30 June 2020 is \$2.88m and this budget includes the raising of new loans of \$2.05m as follows:

- Netball Court Reconstruction & Roof - \$1.595m;
- Oval Lighting - \$255,000; and
- Land Development - \$200,000.

Following the raising of these new loans, it is budgeted that the loan balance outstanding as at 30 June 2021 will be \$4,713,417. Further information on these loans can be seen at Note 6 of this budget.

So What is in the Budget?

Governance:

ICT Plan / Implementation - \$20,000

Office Building:

- Improve disabled access - \$20,000
- Improve Library access to toilets - \$13,000

Law, Order & Public Safety:

Bush Fire Communications Tower - \$100,000 (100% reserve funded)

Housing:

Great Southern Housing Initiative (finalisations) – \$963,000
Bagg Street Units Fencing - \$12,000
Springhaven - WiFi, Furniture and Minor Building - \$35,000
Springhaven - Finalise Grant items - \$65,782
Springhaven - Rear Car Park - \$63,275
Jean Sullivan/Loton Close Building Renewal – \$23,100

Community Amenities:

Historical Buildings – Repairs to Barracks - \$33,000
Refuse Site - \$50,000
Town Furniture - \$59,604
Natural Resource Management Operations – fully funded from Reserves

Recreation & Culture:

Memorial Hall Repairs - \$137,500
Demolish existing and build new Public Toilets at Harrison Place - \$250,000
Reconstruction of four netball courts, including a roof over two courts - \$1.93m
New Oval Lighting - \$387,000
New Playground and Outdoor Gym at Sporting Complex - \$444,540
New Kojonup Park Car Park and drainage improvements - \$355,000
Swimming Pool - Toddler Shade Extension - \$38,000
Swimming Pool – New Eastern Fence - \$30,000
Trails Development - \$20,000 (One third contribution to regional grant for \$60,000 Kojonup trails development)
Commence planning 'Youth Precinct' - \$20,000

Transport:

Plant (as per 12 year plan)

- Net Cost \$550,000 – 12 year average
- Gross \$676,000 / Trade-In \$128,080 / Reserve Transfer \$2,080)

Signage Upgrades - \$10,000

Footpaths - \$30,000

Kerbing - \$63,000

Drainage & Floodways - \$90,000

Road Construction (As per 10 year Program)

- Kojonup-Frankland Rd - \$252,000
- Kojonup-Darken Rd - \$307,000
- Benn Parade - 320,000
- Shamrock Rd - \$300,000
- Boscabel Chittinup Rd - \$100,000
- Bitumen Reseal – Kojonup-Frankland Rd - \$90,000
- Newstead Rd - \$70,000
- Broomehill-Kojonup Rd - \$112,000
- Mather Rd - \$120,000
- Hillier Rd - \$300,000

Economic Services:

Water Harvesting & Re-use projects (new Dam Blackwood Rd, Quin Quin Reserve, Pipeline, etc - \$495,000

Saleyards - \$50,000

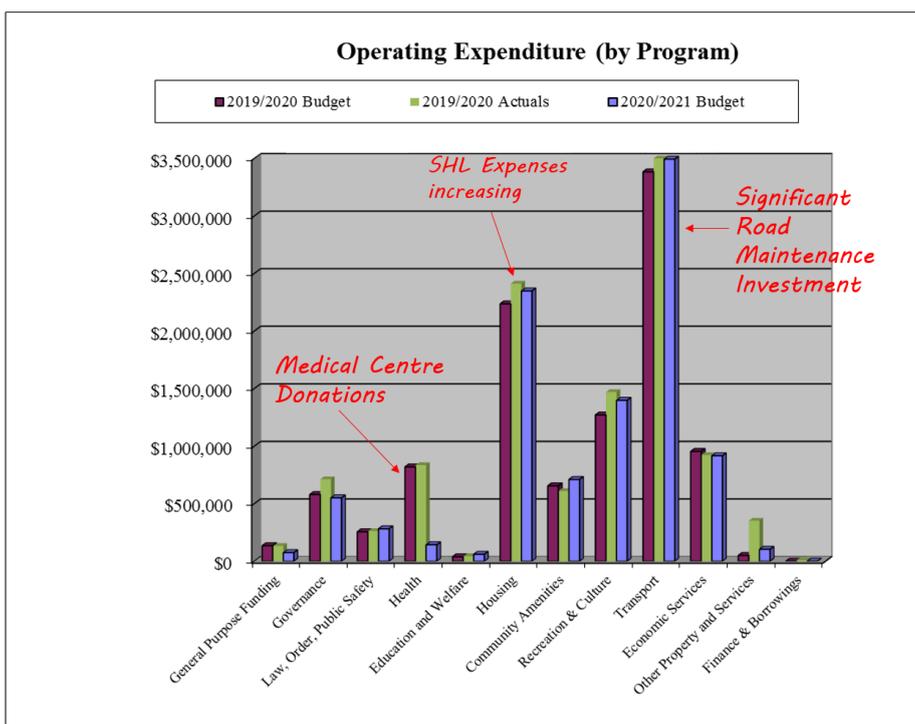
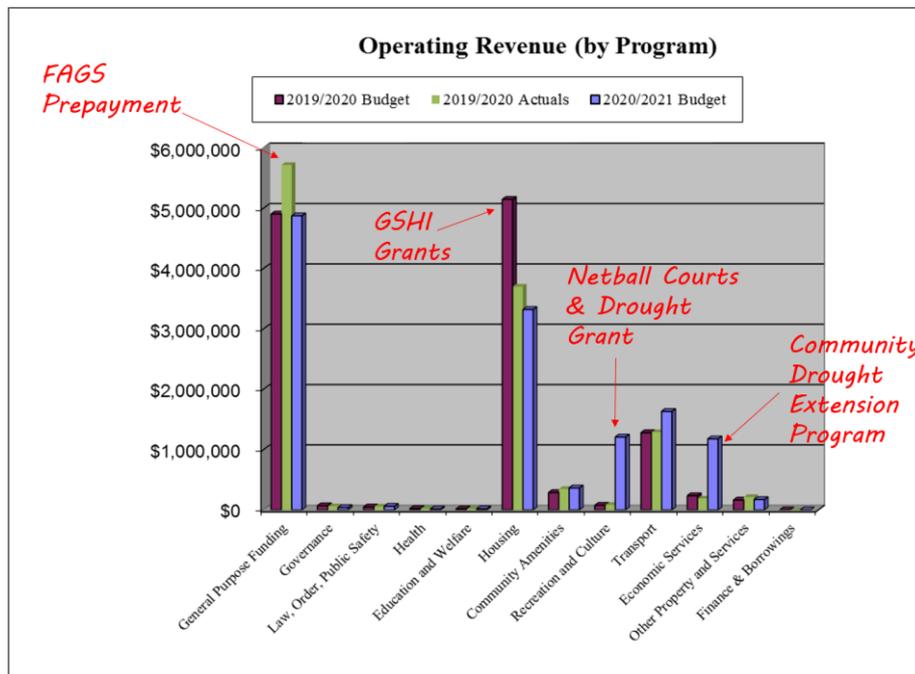
Sub-division Katanning Road and Industrial Area - \$240,000

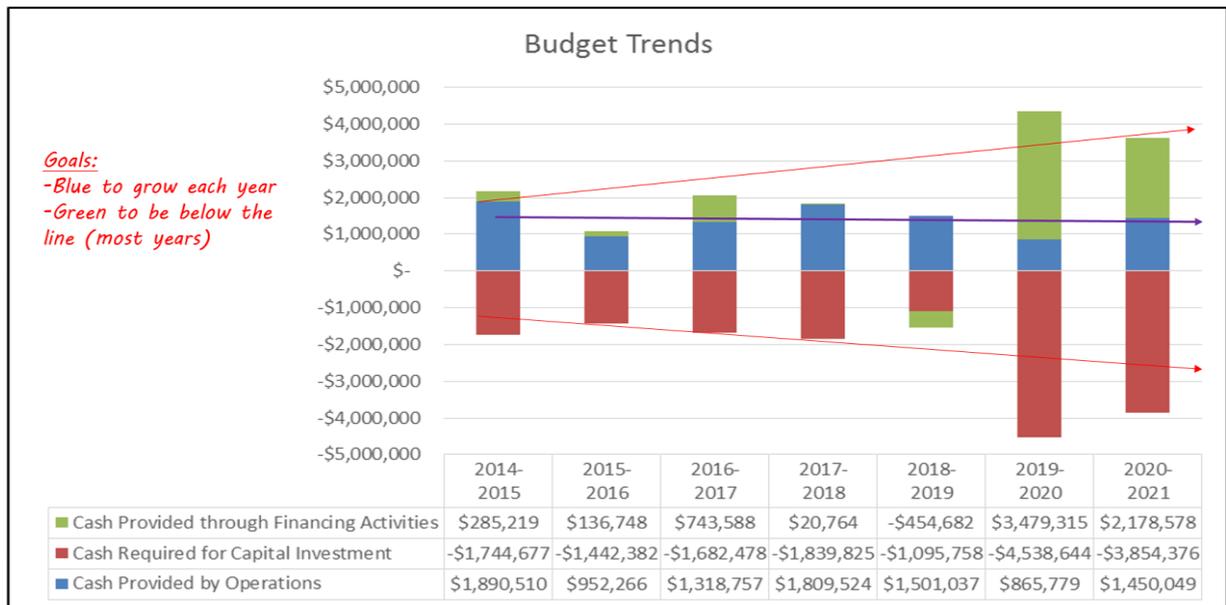
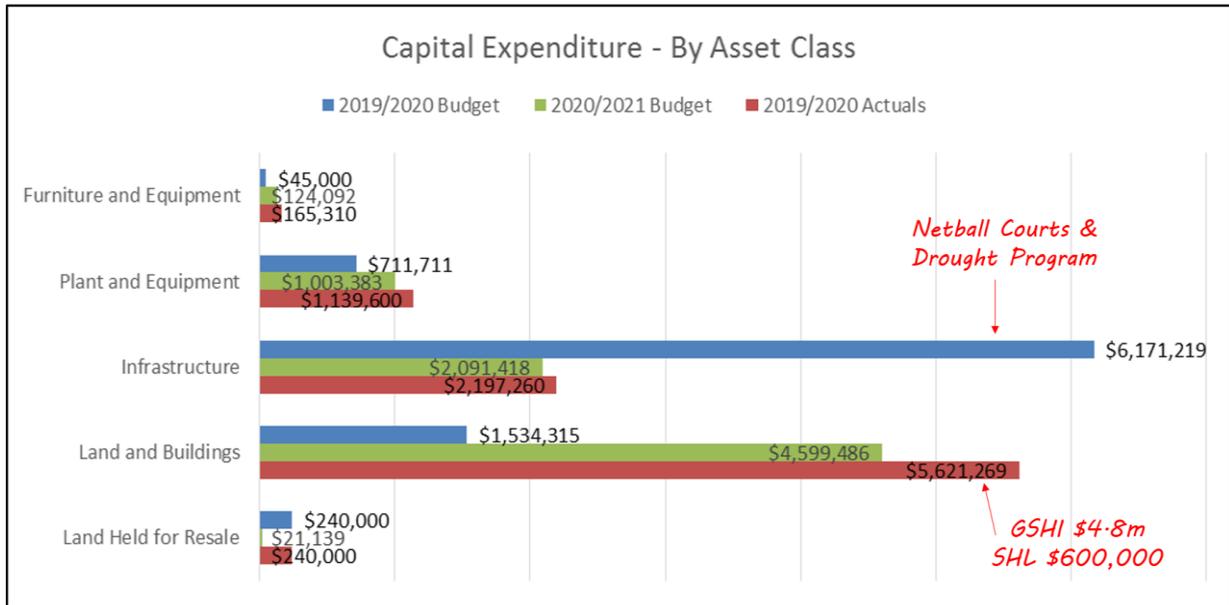
Other Property & Services:

Depot Solar Power - \$35,711

Relocate Stockpile area - \$50,000

Budget & Financial Summary





For more information on the ratios and trends, please refer to note 15 in the budget:

I express my sincere gratitude to Councillors who continually assess, review and evaluate the strategic direction of Council on behalf of the community they represent which is reflected in the quality of decisions made, backed by sound business planning including “whole of life” costs, and analysis of social, economic, environmental, cultural, historical, heritage values and resource requirements – human and physical.

Private Sector Investment in our Shire from building activity, expansion of engineering/agricultural support services, retail, commerce and tourism sector and diversified agricultural base is not taken for granted and reinforces the new Community Strategic direction of SMART Kojonup and the possibilities we can collectively achieve now and in the future.

To all my team – Thank you for your commitment, continuous improvement, to be innovative and continually rising to the challenge. To grasp opportunities such as resource sharing and whilst our population remains static, we are making a positive difference which is being recognised by others because we strive to be better rather than ‘more of the same!’

To the community members whom I, Council and staff have been involved with over the past year and the many volunteers who have contributed time and energy supporting various clubs, groups and organisations thank you for your input and feedback and I look forward to continuing our productive association in the year ahead.

To the businesses who continue to support our community a big thank you! Council recognises the pressures being placed on our community and the need to work together. To everyone who has attended Forums, Briefing Sessions, Advisory Meetings, Work Shops, lodged submissions, made suggestions or requests thank you for taking the time to be interested in the past, present and future direction of the Shire of Kojonup.

I commend this budget to Council for adoption for the 2020/21 Financial Year despite the disruptions and uncertainties of COVID-19 now and in the future.



Rick Mitchell-Collins
Chief Executive Officer

24 July 2020

SHIRE OF KOJONUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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VISION OF THE SHIRE OF KOJONUP:

Kojonup is a **smart** region featuring a
technologically advanced **agricultural**
community, an educational and
historical **destination**, and a healthy
and enviable **lifestyle**.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1	4,035,411	3,798,285	3,976,282
Operating grants, subsidies and contributions	9	2,188,049	2,960,969	2,150,337
Fees and charges	8	1,448,587	1,220,091	1,248,153
Interest earnings	10(a)	95,899	98,753	125,011
Other revenue	10(b)	389,724	651,083	378,668
		8,157,670	8,729,181	7,878,451
Expenses				
Employee costs		(4,216,345)	(4,554,073)	(4,215,412)
Materials and contracts		(1,067,979)	(1,923,413)	(1,063,064)
Utility charges		(334,550)	(432,509)	(281,305)
Depreciation on non-current assets	5	(3,310,228)	(3,311,817)	(3,015,190)
Interest expenses	10(d)	(56,336)	(17,472)	(17,472)
Insurance expenses		(309,230)	(308,437)	(312,786)
Other expenditure		(725,181)	(642,275)	(1,321,569)
		(10,019,849)	(11,189,996)	(10,226,798)
		(1,862,179)	(2,460,815)	(2,348,347)
Non-operating grants, subsidies and contributions	9	4,719,789	2,959,401	4,213,572
Profit on asset disposals	4(b)	1,546	1,765	78,680
Loss on asset disposals	4(b)	(60,189)	(70,091)	(112,500)
Net result		2,798,967	430,260	1,831,405
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		2,798,967	430,260	1,831,405

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

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.

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 Shire of Kojonup controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2021**

BY PROGRAM

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		39,500	59,555	55,200
General purpose funding		4,873,150	5,715,555	4,902,403
Law, order, public safety		59,853	56,336	48,950
Health		14,172	21,631	25,145
Education and welfare		17,950	16,608	18,020
Housing		2,285,960	2,017,542	2,128,000
Community amenities		364,274	346,779	287,805
Recreation and culture		78,870	83,112	82,310
Transport		77,000	10,941	10,000
Economic services		176,940	188,267	198,517
Other property and services		170,001	212,854	122,101
		8,157,670	8,729,180	7,878,451
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(550,190)	(701,207)	(574,390)
General purpose funding		(74,449)	(132,950)	(134,801)
Law, order, public safety		(271,839)	(250,058)	(255,873)
Health		(140,465)	(835,325)	(819,413)
Education and welfare		(59,882)	(43,683)	(38,400)
Housing		(2,309,530)	(2,394,894)	(2,232,768)
Community amenities		(710,548)	(610,120)	(689,095)
Recreation and culture		(1,384,159)	(1,454,805)	(1,197,796)
Transport		(3,491,748)	(3,499,175)	(3,382,990)
Economic services		(915,954)	(919,753)	(938,977)
Other property and services		(54,748)	(330,556)	55,175
		(9,963,512)	(11,172,526)	(10,209,328)
Finance costs	6, 10(d)			
Health		(2,579)	0	0
Housing		(38,417)	(2,735)	(2,735)
Recreation and culture		(13,812)	(14,737)	(14,736)
Transport		(1,528)	0	0
		(56,336)	(17,472)	(17,471)
		(1,862,178)	(2,460,818)	(2,348,348)
Non-operating grants, subsidies and contributions	9	4,719,789	2,959,401	4,213,572
Profit on disposal of assets	4(b)	1,546	1,765	78,680
(Loss) on disposal of assets	4(b)	(60,189)	(70,091)	(112,500)
Net result		2,798,968	430,257	1,831,404
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,798,968	430,257	1,831,404

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

BUDGET FOR THE YEAR ENDED 30TH JUNE 2021

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

GOVERNANCE

This includes those income and expenses relating to Councillors, and the Council's Governance role, and that portion of Administration which cannot be reliably allocated or linked to other programs.

GENERAL PURPOSE FUNDING

This includes income relating to property rating, the untied Financial Assistance Grants and interest on investments.

LAW, ORDER, PUBLIC SAFETY

Includes items of Bushfire prevention actions, Ranger services & animal control as well as supervision, related costs, & the enforcement of Local Laws.

HEALTH

Involves food inspection, control and licensing of food outlets, food hygiene and promotion, vermin control & other Health issues.

EDUCATION AND WELFARE

This is mainly the Pre-School items.

HOUSING

Involves staff and other housing owned by the Shire & the Springhaven Aged Care Service.

COMMUNITY AMENITIES

Includes rubbish/sanitation collection & disposal, Town Planning, the Keep Australia Beautiful Program, Land Conservation, Community Development staff, public toilets and cemeteries.

RECREATION AND CULTURE

Halls and Community Centres, Kevin O'Halloran Memorial Swimming Pool, Recreation Centres, parks & gardens library operations, TV & Radio rebroadcasting & the Community Resource Centre.

TRANSPORT

Maintenance & construction of roads, bridges, drainage, footpaths, cleaning & lighting of streets; airport operations, verge & street tree maintenance, large plant & machine replacements.

ECONOMIC SERVICES

Tourism operations & building control matters

OTHER PROPERTY & SERVICES

Private works, public works overheads, plant operating costs (overheads) & other unclassified services.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,031,475	3,728,287	3,972,774
Operating grants, subsidies and contributions		3,161,070	3,215,818	2,150,337
Fees and charges		1,450,587	1,220,091	1,248,153
Interest earnings		95,899	98,753	125,011
Goods and services tax		0	1,169	2,000
Other revenue		389,724	651,083	378,668
		9,128,755	8,915,201	7,876,943
Payments				
Employee costs		(4,206,345)	(4,517,450)	(4,215,412)
Materials and contracts		(2,447,462)	(1,482,305)	(1,606,943)
Utility charges		(334,550)	(432,509)	(281,305)
Interest expenses		(56,336)	(8,899)	(17,472)
Insurance expenses		(309,230)	(308,437)	(312,786)
Goods and services tax		(5,905)	0	(1,950)
Other expenditure		(725,181)	(642,275)	(1,321,569)
		(8,085,009)	(7,391,875)	(7,757,437)
Net cash provided by (used in) operating activities	3	1,043,746	1,523,326	119,506
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(240,000)	(21,139)	(240,000)
Payments for purchase of property, plant & equipment	4(a)	(2,291,026)	(5,726,961)	(6,916,869)
Payments for construction of infrastructure	4(a)	(6,171,219)	(2,091,418)	(2,162,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	4,719,789	2,959,401	4,213,572
Proceeds from sale of plant & equipment	4(b)	128,080	341,473	330,080
Net cash provided by (used in) investing activities		(3,854,376)	(4,538,644)	(4,775,217)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(223,736)	(32,911)	(32,911)
Proceeds from self supporting loans	6(a)	0	0	0
Proceeds from new borrowings	6(b)	2,050,000	2,466,148	2,634,148
Net cash provided by (used in) financing activities		1,826,264	2,433,237	2,601,237
Net increase (decrease) in cash held		(984,367)	(582,081)	(2,054,474)
Cash at beginning of year		4,272,599	4,854,678	4,854,680
Cash and cash equivalents at the end of the year	3	3,288,232	4,272,597	2,800,206

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2021**

BY REPORTING PROGRAM

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	221,771	415,112	406,697
		221,771	415,112	406,697
Revenue from operating activities (excluding rates)				
Governance		39,500	59,555	69,300
General purpose funding		837,739	1,917,270	926,121
Law, order, public safety		59,853	56,336	48,950
Health		14,172	21,631	25,145
Education and welfare		17,950	16,608	18,020
Housing		2,285,960	2,017,542	2,130,000
Community amenities		364,274	346,779	287,805
Recreation and culture		78,870	83,112	82,310
Transport		77,000	10,941	10,000
Economic services		176,940	188,267	206,017
Other property and services		171,547	214,619	177,181
		4,123,805	4,932,660	3,980,849
Expenditure from operating activities				
Governance		(550,848)	(712,389)	(574,390)
General purpose funding		(74,449)	(132,950)	(134,801)
Law, order, public safety		(282,047)	(261,967)	(255,873)
Health		(143,044)	(835,325)	(819,413)
Education and welfare		(59,882)	(43,683)	(38,400)
Housing		(2,347,947)	(2,411,993)	(2,235,503)
Community amenities		(710,548)	(610,120)	(689,095)
Recreation and culture		(1,397,971)	(1,469,542)	(1,212,532)
Transport		(3,493,276)	(3,499,175)	(3,382,990)
Economic services		(915,954)	(922,480)	(938,977)
Other property and services		(104,071)	(360,465)	(57,325)
		(10,080,037)	(11,260,089)	(10,339,299)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(1,546)	(1,765)	(78,680)
Loss on disposal of assets	4(b)	60,189	70,091	112,500
Change in Provision for Doubtful Debt		2,000	0	2,000
(Increase)/decrease in deferred rates		0	(10,517)	0
Increase/(decrease) in Accrued Expenses		3,978	8,279	
Depreciation on assets	5	3,310,228	3,311,817	3,015,190
Movement in employee benefit provisions & Accrued Interest		0	17,226	0
Amount attributable to operating activities		(2,359,612)	(2,517,186)	(2,900,743)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	4,719,789	2,959,401	4,213,572
Purchase land held for resale	4(a)	(240,000)	(21,139)	(240,000)
Purchase property, plant and equipment	4(a)	(2,291,026)	(5,726,961)	(6,916,869)
Purchase and construction of infrastructure	4(a)	(6,171,219)	(2,091,418)	(2,162,000)
Proceeds from disposal of assets	4(a)	128,080	341,473	330,080
Amount attributable to investing activities		(3,854,376)	(4,538,644)	(4,775,217)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(223,736)	(32,911)	(32,911)
Proceeds from new borrowings	6(b)	2,050,000	2,466,148	2,634,148
Proceeds from self supporting loans	6(a)	0	0	0
Transfer to / (from) Springhaven Bonds		0	452,855	0
Transfer from Restricted Cash		0	337,339	0
Transfers to cash backed reserves (restricted assets)	7(a)	(978,329)	(872,798)	(296,835)
Transfers from cash backed reserves (restricted assets)	7(a)	1,330,642	1,128,682	1,396,063
Amount attributable to financing activities		2,178,578	3,479,315	3,700,465
Budgeted deficiency before general rates		(4,035,411)	(3,576,515)	(3,975,495)
Estimated amount to be raised from general rates	1	4,035,411	3,798,285	3,976,282
Net current assets at end of financial year - surplus/(deficit)	2	0	221,769	787

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Unimproved Value (UV)	0.008410	472	363,818,504	3,059,714	100	100	3,059,914	2,999,979
Gross Rental Value (GRV)	0.126476	556	6,972,842	881,897	0	0	881,897	777,955
Sub-Totals		1,028	370,791,346	3,941,611	100	100	3,941,811	3,777,934
Minimum								
	\$							
Minimum payment								
Unimproved Value (UV)	720	55	2,496,346	39,600	0	0	39,600	35,280
Gross Rental Value (GRV)	720	76	130,701	54,720	0	0	54,720	47,776
Sub-Totals		131	2,627,047	94,320	0	0	94,320	83,056
		1,159	373,418,393	4,035,931	100	100	4,036,131	3,860,990
Discounts/concessions (Refer note 1(e))							(720)	(62,705)
Total amount raised from general rates							4,035,411	3,798,285
Specified area rates (Refer note 1(c))							0	0
Total rates							4,035,411	3,798,285

All land (other than exempt land) in the Shire of Kojonup is rated according to its Gross Rental Value (GRV) for non-rural or Unimproved Value (UV) for rural land use.

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	3/09/2020	-	0.00%	8.00%
Option two				
First Instalment	3/09/2020	-	0.00%	0.00%
Second Instalment	8/01/2021	9.00	5.50%	8.00%
Option three				
First Instalment	3/09/2020	-	0.00%	0.00%
Second Instalment	4/11/2020	9.00	5.50%	8.00%
Third Instalment	8/01/2021	9.00	5.50%	8.00%
Fourth Instalment	12/03/2021	9.00	5.50%	8.00%

	2020/21 Budget revenue	2019/20 Actual
	\$	\$
Instalment plan admin charge revenue	4,200	4,185
Instalment plan interest earned	9,000	9,550
Unpaid rates and service charge interest earned	30,000	33,917
	43,200	47,652

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

(e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2020/21 Budget	2019/20 Actual	Circumstances in which discount is granted
Rates	2.5%	\$ 0	\$ 61,985	For the 2019/2020 Financial Year only - Payment of full rates owing including all arrears, received on or before 4.30pm, 9 August 2019, or 14 days after the date of service on the rate notice, whichever is the later.
		0	61,985	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2020/21 Budget	2019/20 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Property Rates		100%	\$ 720	\$ 720	Specific Council Decision	Lot 2 & 3 Spring St, Kojonup - Community Medical Centre
			720	720		

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

2. NET CURRENT ASSETS

Note	2020/21 Budget	2019/20 Actual
Composition of estimated net current assets		
	\$	\$
Current assets		
Cash - unrestricted	3 150,640	770,046
Cash - restricted reserves	3 3,137,593	3,502,553
Receivables	631,858	1,597,038
Inventories	431,799	207,761
	4,351,890	6,077,398
Less: current liabilities		
Trade and other payables	(2,887,823)	(4,273,268)
Long term borrowings	(1,600,361)	(224,097)
Provisions	(641,847)	(641,847)
	(5,130,031)	(5,139,212)
	(778,141)	938,186
Unadjusted net current assets		
Adjustments		
Less: Cash - restricted reserves	3 (3,137,593)	(3,502,553)
Less: Land held for resale	(423,799)	(183,799)
Less: Provision for Doubtful Debts	3,142	1,142
Add: Springhaven Lodge Bonds	2,078,388	2,078,388
Add: Springhaven Unit Bonds	251	640
Add: Employee Leave Provisions	641,847	641,847
Add: Current portion of borrowings	1,600,361	224,097
Add: Accrued Loan Interest	15,544	15,544
Add: Accrued Expenses	0	8,279
Add: Current liabilities not expected to be cleared at end of year	0	0
Adjusted net current assets - surplus/(deficit)	0	221,771

Reason for Adjustments

The 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 *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

The Shire of Kojonup contributes to a number of superannuation funds on behalf of employees.

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire of Kojonup's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Kojonup's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

Land held for development and sale is valued Fair Value and was last revalued at 30 June 2017.

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

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

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

3. RECONCILIATION OF CASH

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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Cash - unrestricted	\$ 150,640	\$ 770,046	\$ 150,640
Cash - restricted	3,137,593	3,502,553	2,649,563
	3,288,233	4,272,599	2,800,203

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

Plant Replacement	381,159	375,326	230,433
Gravel Pits	(0)	32,288	32,610
Economic Development	59,136	88,253	69,134
Building Upgrade & Renewal	0	11,499	1,316
Historical Buildings	0	7,502	7,627
Employee Leave	227,068	205,018	206,864
Springhaven Lodge (Bonds)	2,078,388	2,078,388	1,625,533
Low Income Housing	49,823	41,409	34,612
Sporting Facility	12,412	49,913	50,172
Springhaven Building Upgrade & Renewal	290	15,487	4,422
Bushfire Communications	12,685	111,569	12,682
Landfill Waste Management	25,466	50,539	45,910
Kodja Place Tourist Precinct	0	950	960
Energy Efficiency	0	40,308	40,709
Land Acquisition and Development	2,463	27,191	7,560
Community Grant Scheme	9,815	9,718	6,767
Independent Living Units	76,359	133,078	99,282
Youth	11,337	11,225	11,337
Natural Resource Management	65,001	93,579	38,898
Day Care Building Maintenance	12,129	9,385	10,505
Swimming Pool	20,467	5,413	5,467
Springhaven Equipment	6,542	6,477	6,641
Saleyards	15,209	45,355	65,978
RSL Hall Building Renewal	10,374	10,271	10,373
Benn Parade Multi-Facility	14,371	10,268	10,370
Townscape	15,401	10,298	10,401
Playgrounds & Parks	10,000	0	0
Memorial & Lesser Hall Upgrade & Renewal	12,100	4,600	0
The Kodja Place Building Upgrade & Renewal	9,600	4,600	0
Unspent Grant & Contributions	0	0	3,000
	3,137,593	3,489,907	2,649,563

Reconciliation of net cash provided by operating activities to net result

Net result	2,798,968	430,257	1,831,404
Depreciation	3,310,228	3,311,817	3,015,190
(Profit)/loss on sale of asset	58,643	68,326	33,820
(Increase)/decrease in receivables	965,180	895,974	2,105,390
(Increase)/decrease in inventories	15,962	(11,956)	4,006
Increase/(decrease) in payables	(1,385,445)	(220,347)	(2,656,733)
Increase/(decrease) in employee provisions	0	8,656	0
Grants/contributions for the development of assets	(4,719,789)	(2,959,401)	(4,213,572)
Net cash from operating activities	1,043,747	1,523,326	119,505

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Property, Plant and Equipment</u>														
Buildings - non-specialised	0		0		0	0	0	0	0	0	0	0	0	4,599,486
Buildings - specialised	33,000		0		0	1,075,815	33,000	387,500	0	5,000	0	1,534,315	0	
Furniture and equipment	20,000		0		0	25,000	0	0	0	0	0	45,000	124,092	
Plant and equipment	0		0		0	0	0	0	676,000	0	35,711	711,711	1,003,383	
	53,000	0	0	0	0	1,100,815	33,000	387,500	676,000	5,000	35,711	2,291,026	5,726,961	
<u>Infrastructure</u>														
Infrastructure - Roads	0		0		0	0	0	0	1,891,000	0	0	1,891,000	2,091,418	
Infrastructure - Kerbing	0		0		0	0	0	0	63,000	0	0	63,000	0	
Infrastructure - Drainage	0		0		0	0	0	0	90,000	0	0	90,000	0	
Infrastructure - Footpaths	0		0		0	0	0	0	30,000	0	0	30,000	0	
Infrastructure - Parks	0		0		0	0	0	3,204,341	0	0	0	3,204,341	0	
Infrastructure - Other	0		100,000		0	63,275	109,604			570,000	50,000	892,878	0	
	0	0	100,000	0	0	63,275	109,604	3,204,341	2,074,000	570,000	50,000	6,171,219	2,091,418	
<u>Land Held for Resale</u>														
Land held for resale	0	0	0	0	0	0	0	0	0	240,000	0	240,000	21,139	
Total acquisitions	53,000	0	100,000	0	0	1,164,090	142,604	3,591,841	2,750,000	815,000	85,711	8,702,245	7,839,518	

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

- Appendix C - Detailed Capital Expenditure by Program

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2020/21 Budget		2019/20 Actual		2019/20 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	28,658	28,000	0	(658)	0	(11,182)	14,100	0
Law, order, public safety	27,208	17,000	0	(10,208)	0	(11,909)	0	0
Housing	0	0	0	0	0	(14,364)	2,000	0
Economic services	0	0	0	0	0	(2,727)	7,500	0
Other property and services	130,857	83,080	1,546	(49,323)	1,765	(29,909)	55,080	(112,500)
	186,723	128,080	1,546	(60,189)	1,765	(70,091)	78,680	(112,500)
By Class								
<i>Property, Plant and Equipment</i>								
Plant and equipment	186,723	128,080	1,546	(60,189)	1,765	(70,091)	78,680	(112,500)
	186,723	128,080	1,546	(60,189)	1,765	(70,091)	78,680	(112,500)

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

- Appendix D - Asset Disposal Details

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - Roads
Infrastructure - Kerbing
Infrastructure - Drainage
Infrastructure - Bridges
Infrastructure - Footpaths
Infrastructure - Parks
Infrastructure - Other

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	88,898	88,312	101,000
	44,987	45,012	61,500
	14,866	14,874	9,800
	16,554	16,563	16,140
	190,350	190,878	140,500
	25,755	25,871	20,000
	479,741	480,004	365,000
	1,845,444	1,846,456	1,750,000
	182,384	182,484	179,750
	421,248	421,362	371,500
	3,310,228	3,311,817	3,015,190
	200,000	178,990	92,890
	445,000	445,149	380,000
	10,800	10,865	36,000
	480,000	486,128	440,000
	1,000	1,443	3,300
	1,345,000	1,348,217	1,300,000
	100,000	105,150	100,000
	280,000	281,668	275,000
	53,500	53,620	53,000
	40,000	38,754	36,000
	23,000	23,253	19,000
	331,928	338,580	280,000
	3,310,228	3,311,817	3,015,190

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	30 - 50 years
Buildings - specialised	30 - 50 years
Furniture and equipment	4 - 10 years
Plant and equipment	5 - 15 years
Tools	4 - 10 years
Infrastructure - Roads	12 - 50 years
Infrastructure - Kerbing	20 - 100 years

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-20	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2020/21 Budget	2019/20 Actual	2020/21 Budget	2019/20 Actual	2020/21 Budget	2019/20 Actual
			\$	\$	\$	\$	\$	\$
Health								
Medical Centre Donation	140,000	0	8,072	0	131,928	140,000	2,579	0
Housing								
Bagg Street Unit (135)	82,360	0	9,231	8,954	73,129	82,360	2,458	2,735
Aged Units - GSHI	50,000	0	9,731	0	40,269	50,000	603	0
Staff Housing - GSHI	970,000	0	55,929	0	914,071	970,000	17,868	0
GROH Housing - GSHI	1,150,000	0	106,544	0	1,043,456	1,150,000	17,488	0
Recreation and culture								
Sports Complex (134)	247,778	0	15,566	14,824	232,212	247,778	12,050	12,792
Sports Complex Wall (136)	90,867	0	9,315	9,133	81,552	90,867	1,762	1,945
Netball Courts & Roof	0	1,595,000	0	0	1,595,000	0	0	0
Oval Lighting	0	255,000	0	0	255,000	0	0	0
Transport								
Airstrip Lighting	156,148	0	9,348	0	146,800	156,148	1,528	0
Economic services								
Land Development	0	200,000	0	0	200,000	0	0	0
	2,887,153	2,050,000	223,736	32,911	4,713,417	2,887,153	56,336	17,472
	2,887,153	2,050,000	223,736	32,911	4,713,417	2,887,153	56,336	17,472

All borrowing repayments will be financed by general purpose revenue.

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Netball Courts & Roof	WATC	Fixed Interest	20	1.85	1,595,000	297,024	1,595,000	0
Oval Lighting	WATC	Fixed Interest	10	1.45	255,000	19,856	255,000	0
Land Development	WATC	Fixed Interest	10	1.45	200,000	15,573	200,000	0
					2,050,000	332,453	2,050,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
200,000	200,000	200,000
0	0	0
30,000	30,000	30,000
0	1,099	0
230,000	231,099	230,000
4,713,417	2,887,153	3,055,153

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	375,326	553,753	(547,920)	381,159	480,346	3,282	(108,302)	375,326	480,346	9,607	(259,520)	230,433
Gravel Pits	32,288	323	(32,611)	(0)	31,971	317	0	32,288	31,971	639	0	32,610
Economic Development	88,253	883	(30,000)	59,136	87,386	867	0	88,253	87,386	1,748	(20,000)	69,134
Building Upgrade & Renewal	11,499	115	(11,614)	0	55,212	287	(44,000)	11,499	55,212	1,104	(55,000)	1,316
Historical Buildings	7,502	75	(7,577)	0	12,379	123	(5,000)	7,502	12,379	248	(5,000)	7,627
Employee Leave	205,018	22,050	0	227,068	183,200	21,818	0	205,018	183,200	23,664	0	206,864
Springhaven Lodge (Bonds)	2,078,388	0	0	2,078,388	1,625,533	600,000	(147,145)	2,078,388	1,625,533	0	0	1,625,533
Low Income Housing	41,409	18,914	(10,500)	49,823	27,071	24,338	(10,000)	41,409	27,071	17,541	(10,000)	34,612
Sporting Facility	49,913	50,499	(88,000)	12,412	19,776	40,137	(10,000)	49,913	19,776	40,396	(10,000)	50,172
Springhaven Building Upgrade & Renewal	15,487	20,939	(36,136)	290	63,057	19,430	(67,000)	15,487	63,057	33,772	(96,407)	422
Bushfire Communications	111,569	1,116	(100,000)	12,685	110,473	1,096	0	111,569	110,473	2,209	(100,000)	12,682
Landfill Waste Management	50,539	24,927	(50,000)	25,466	36,788	24,751	(11,000)	50,539	36,788	25,122	(16,000)	45,910
Kodja Place Tourist Precinct	950	10	(960)	0	941	9	0	950	941	19	0	960
G & P Church Medical Centre (Donation)	0	0	0	0	555,833	0	(555,833)	0	555,833	0	(555,833)	0
Energy Efficiency	40,308	403	(40,711)	0	39,911	397	0	40,308	39,911	798	0	40,709
Land Acquisition and Development	27,191	10,272	(35,000)	2,463	46,627	463	(19,899)	27,191	46,627	933	(40,000)	7,560
Community Grant Scheme	9,718	97	0	9,815	6,634	3,084	0	9,718	6,634	133	0	6,767
Independent Living Units	133,078	115,881	(172,600)	76,359	146,855	106,223	(120,000)	133,078	146,855	98,437	(146,010)	99,282
Youth	11,225	112	0	11,337	11,115	110	0	11,225	11,115	222	0	11,337
Natural Resource Management	93,579	60,936	(89,514)	65,001	98,226	856	(5,503)	93,579	98,226	1,965	(61,293)	38,898
Day Care Building Maintenance	9,385	2,744	0	12,129	7,701	1,684	0	9,385	7,701	2,804	0	10,505
Swimming Pool	5,413	15,054	0	20,467	5,360	53	0	5,413	5,360	107	0	5,467
Springhaven Equipment	6,477	65	0	6,542	16,315	162	(10,000)	6,477	16,315	326	(10,000)	6,641
Saleyards	45,355	19,854	(50,000)	15,209	46,547	13,808	(15,000)	45,355	46,547	34,431	(15,000)	65,978
RSL Hall Building Renewal	10,271	103	0	10,374	10,170	101	0	10,271	10,170	203	0	10,373
Benn Parade Multi-Facility	10,268	4,103	0	14,371	10,167	101	0	10,268	10,167	203	0	10,370
Townscape	10,298	25,103	(20,000)	15,401	10,197	101	0	10,298	10,197	204	0	10,401
Playgrounds & Parks	0	10,000	0	10,000	0	0	0	0	0	0	0	0
Memorial & Lesser Hall Upgrade & Renewal	4,600	15,000	(7,500)	12,100	0	4,600	0	4,600	0	4,600	0	4,600
The Kodja Place Building Upgrade & Renewal	4,600	5,000	0	9,600	0	4,600	0	4,600	0	4,600	0	4,600
	3,489,907	978,329	(1,330,642)	3,137,593	3,745,791	872,798	(1,128,682)	3,489,907	3,745,791	306,035	(1,400,063)	2,651,763

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

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Replacement	Ongoing	- to smooth funding allocations over financial years for the purchase of major plant items.
Gravel Pits	2020/2021	- to be used for the purchase and provision of gravel stocks.
Economic Development	Ongoing	- to be used for the advancement of economic development within the Shire of Kojonup, specifically to fund outcomes within Key Pillar 4 - 'Prosperity' and Key Pillar 5 - 'Digital' within 'Smart Possibilities' the Kojonup Community Strategic Plan.
Building Upgrade & Renewal	2020/2021	- to be used for major maintenance, upgrades and renewal of Shire owned buildings.
Historical Buildings	2020/2021	- to be used for the purpose of maintaining Historical Buildings and maintaining the Municipal Heritage Inventory.
Employee Leave	Ongoing	- to be used to fund annual and long service leave requirements.
Springhaven Lodge (Bonds)	Ongoing	- to cash back refundable bonds paid by residents of the facility.
Low Income Housing	Ongoing	- to be used for major maintenance of Jean Sullivan Units. All operating profit is transferred to this reserve in accordance with the joint venture agreement
Sporting Facility	Ongoing	- to fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
Springhaven Building Upgrade & Renewal	Ongoing	- to be used for major maintenance and capital renewal of Springhaven facility buildings
Bushfire Communications	2020/2021	- to construct and maintain critical bushfire communication infrastructure.
Landfill Waste Management	Ongoing	- to be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities. 10% of Rubbish Bin charges are allocated to this reserve annually.
Kodja Place Tourist Precinct	2020/2021	- to be used for future upkeep, maintenance, renewal and enhancement of IT equipment, communications and interactive and static displays at The Kodja Place. Expenditure from this reserve is to consider advice from the 'Storyplace/Gallery Work Group'.
G & P Church Medical Centre (Donation)	2019/2020	- established for the purpose of constructing a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
Energy Efficiency	2020/2021	- established to fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.
Land Acquisition and Development	Ongoing	- to fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
Community Grant Scheme	Ongoing	- to finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
Independent Living Units	Ongoing	- To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
Youth	Ongoing	- to fund new opportunities for the youth of Kojonup, specifically outcome 1.3 from 'Smart Possibilities', the Kojonup Community Strategic Plan.
Natural Resource Management	Ongoing	- For the Shire of Kojonup to progress the following projects:- <ol style="list-style-type: none"> 1. Bridal Creeper and tagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: <ol style="list-style-type: none"> a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum. to improve bio diversity, fauna habitat and natural resource management outcomes.
Day Care Building Maintenance	Ongoing	- for the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd and Honner Streets, Kojonup. Annual rent paid by the tenant is deposited into this account.
Swimming Pool	Ongoing	- to fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
Springhaven Equipment	Ongoing	- to fund the replacement of major equipment and appliances at Springhaven Frail Aged Lodge.
Saleyards	Ongoing	- the profit or loss from annual operations to be transferred to this account to fund major refurbishment and/or asset renewal of the Kojonup Saleyards.
RSL Hall Building Renewal	2023	- to fund major refurbishment and/or re-purposing of the Kojonup RSL Hall.
Benn Parade Multi-Facility	2023	- to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway Precinct.
Townscape	Ongoing	- to fund major townscape improvements to the Kojonup Town Centre.
Playgrounds & Parks	Ongoing	- to fund major asset renewal of playground equipment in public parks.
Memorial & Lesser Hall Upgrade & Renew	Ongoing	- to be used for major upgrade and capital renewal of the Memorial and Lesser Hall buildings.
The Kodja Place Building Upgrade & Rene	Ongoing	- to be used for major upgrade and capital renewal of The Kodja Place buildings.

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

7. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

				2020/21 Budget amount to be used	2020/21 Budget amount change of purpose
Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	\$	\$
Building Upgrade & Renewal	Closed	To specify more accurately which buildings reserves will be used for.	Specific "Building Upgrade & Renewal" reserve accounts have been created for the Memorial & Lesser Halls and The Kodja Place in addition to existing reserves for Springhaven Lodge, Independent Living Units and The Jean Sullivan Units.	(11,614)	(11,614)
Kodja Place Tourist Precinct	Closed	To specify more accurately building upgrades and renewal.	A specific "The Kodja Place Building Upgrade & Renewal" reserve account has been created.	(960)	(960)
				(12,573)	(12,573)

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

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual
	\$	\$
Governance	1,000	809
General purpose funding	7,200	7,193
Law, order, public safety	4,150	4,189
Health	14,172	12,643
Education and welfare	2,950	1,608
Housing	922,960	683,209
Community amenities	294,415	292,427
Recreation and culture	37,800	34,638
Transport	0	(8)
Economic services	115,940	128,250
Other property and services	48,000	55,133
	1,448,587	1,220,091

9. GRANT REVENUE

	2020/21 Budget	2019/20 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	20,000
General purpose funding	727,337	1,569,661
Law, order, public safety	54,053	51,547
Health	0	0
Education and welfare	15,000	15,000
Housing	1,298,000	1,268,888
Community amenities	58,659	3,300
Recreation and culture	5,000	5,000
Transport	0	0
Economic services	30,000	0
Other property and services	0	27,573
	2,188,049	2,960,969
Non-operating grants, subsidies and contributions		
Housing	1,034,584	1,681,673
Recreation and culture	1,129,652	0
Transport	1,555,553	1,277,728
Economic services	1,000,000	0
	4,719,789	2,959,401

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

10. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	34,899	31,711	70,011
- Other funds	22,000	23,576	15,000
Other interest revenue (refer note 1b)	39,000	43,467	40,000
	95,899	98,753	125,011
(b) Other revenue			
Reimbursements and recoveries	66,000	101,260	26,500
Other	323,724	549,823	352,168
	389,724	651,083	378,668
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	35,000	39,240	30,000
	35,000	39,240	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	56,336	17,472	17,472
	56,336	17,472	17,472
(e) Elected members remuneration			
Meeting fees	105,000	105,756	104,000
President's allowance	27,720	26,263	28,000
Deputy President's allowance	6,930	6,566	7,000
Travelling expenses	700	623	1,000
Telecommunications allowance	24,000	25,256	24,000
	164,350	164,464	164,000
(f) Write offs			
General rate	100	97	100
Fees and charges	2,000	0	2,000
	2,100	97	2,100
(g) Operating lease expenses			
Office equipment	1,416	1,416	1,416
Plant and equipment	0	6,255	0
	1,416	7,671	1,416

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

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

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

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

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2020/21.

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

13. INTERESTS IN JOINT ARRANGEMENTS

In 1998/1999, the Shire in conjunction with Homeswest, constructed 2 two bedroom units for low income residents in the Kojonup townsite. In 2002, an additional three units were constructed. The Shire's equity in / contribution to these units at the time of construction was as follows:

- 2 x Two Bedroom Units	Shire of Kojonup	\$	48,197	18.2%
	Homeswest	\$	216,839	81.8%
		\$	265,036	100.0%
- 2 x Two Bedroom Units & 1 x Three Bedroom Unit	Shire of Kojonup	\$	89,560	20.65%
	Homeswest	\$	344,217	79.35%
		\$	433,777	100.00%

These units were revalued using a fair value basis as at 30 June 2017 at \$841,500.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

14. TRUST FUNDS

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

Detail	Balance 30-Jun-20	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-21
nil.	\$ 0	\$ 0	(\$ 0)	\$ 0
	0	0	0	0

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

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Kojonup obtains control over the assets comprising the contributions.

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

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

15. BUDGET RATIOS

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Forecast	2020/21 Budget
Operating Surplus	0.06	0.01	0.05	0.06	0.03	0.00
Funds After Operations	0.23	0.13	0.14	0.21	0.10	0.18
PPE	0.04	0.05	0.06	0.02	0.21	0.09
Infrastructure	0.72	0.00	0.01	0.01	0.03	0.06
Cash Reserves	0.30	0.24	0.17	0.21	0.14	0.10
Borrowings	0.05	0.05	0.03	0.04	0.33	0.58
Debt Servicing	0.01	0.01	0.01	0.01	0.01	0.03
Average Rates (UV)	\$ 5,082	\$ 5,291	\$ 5,376	\$ 5,604	\$ 5,881	\$ 5,881
Average Rates (GRV)	\$ 1,260	\$ 1,292	\$ 1,336	\$ 1,362	\$ 1,482	\$ 1,482

The ratios are calculated as follows:

OPERATIONS

Operating Surplus

$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations

$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

ASSET RATIOS

PPE

$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure

$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

FINANCING RATIOS

Cash Reserves

$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings

$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing

$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

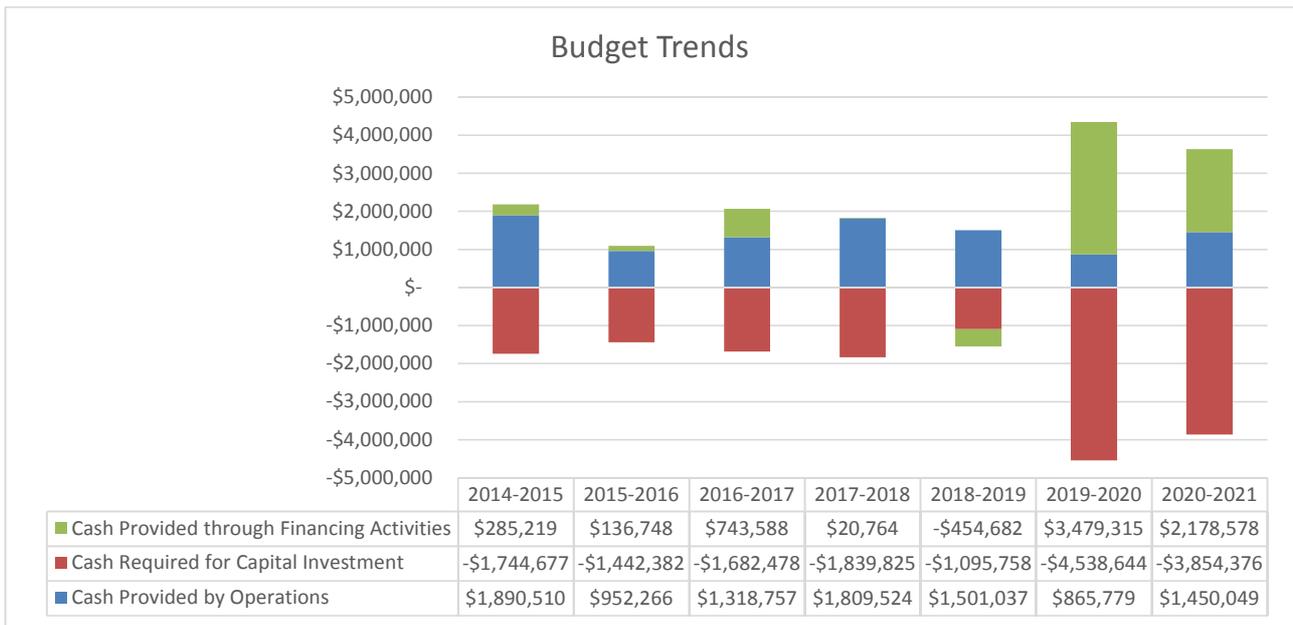
RATES RATIOS

Average Rates

$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

BUDGET TRENDS:

The above graph shows the net budgeted results from operating, capital investment and financing through time. Ideally, the blue section would grow each year, and the green section would be below the line most years.

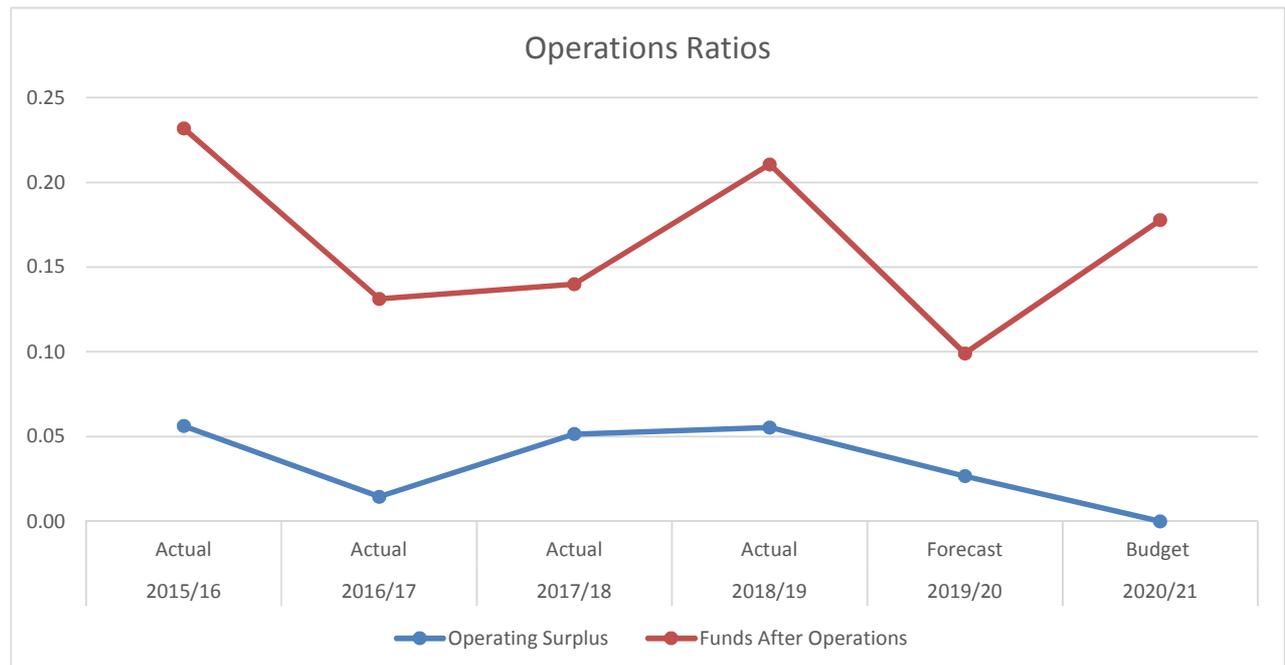


OPERATING SURPLUS RATIO:

- Indicates the broad objective that an adjusted underlying surplus should be generated in the ordinary course of business.
- A ratio above 0 indicates an underlying surplus has been achieved. A surplus or increasing surplus suggests an improvement in the local government’s overall operating position.

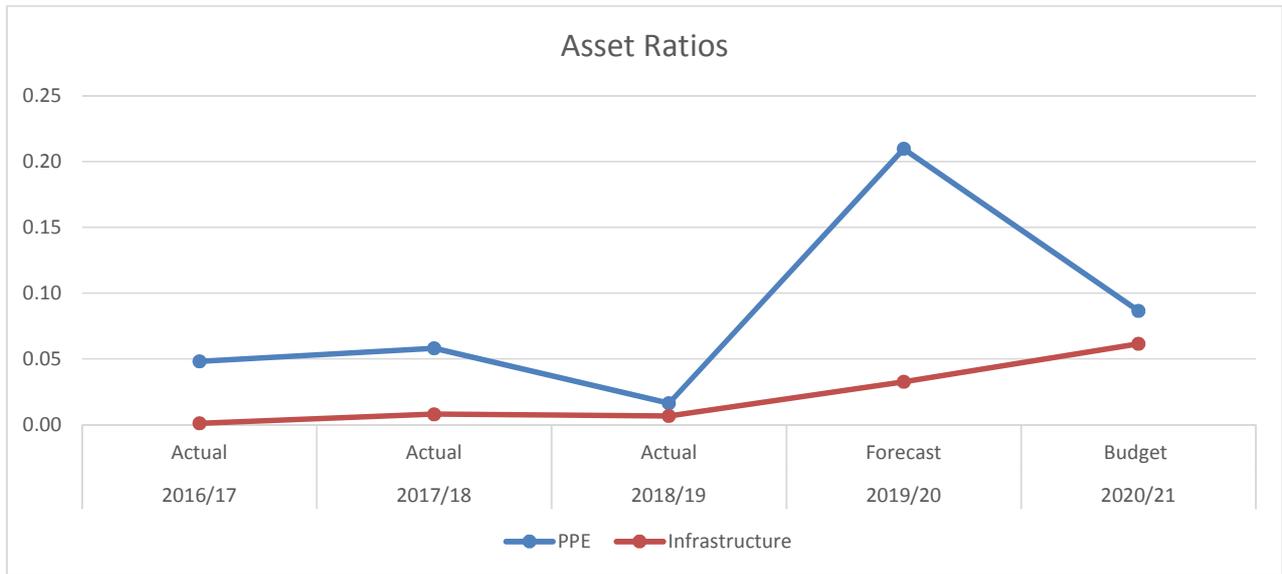
FUNDS AFTER OPERATIONS:

- An indicator of the objective that the local government should generate a surplus of rate revenue plus untied grants after meeting operating outflows for the purpose of contributing to its capital program and financing activity.
- Measured as a percentage of general funds provides an indication of the size of the surplus relevant to the local government’s discretionary revenue.
- An increasing ratio over time suggests an improvement in the local government's overall capacity to fund capital acquisitions and support its financing activities.



ASSET RATIOS:

- An indicator of the objective that the value of local government fixed assets (after depreciation) should at least keep pace with inflation over time.
- Measured as percentage movement over one or more periods.



CASH RESERVES:

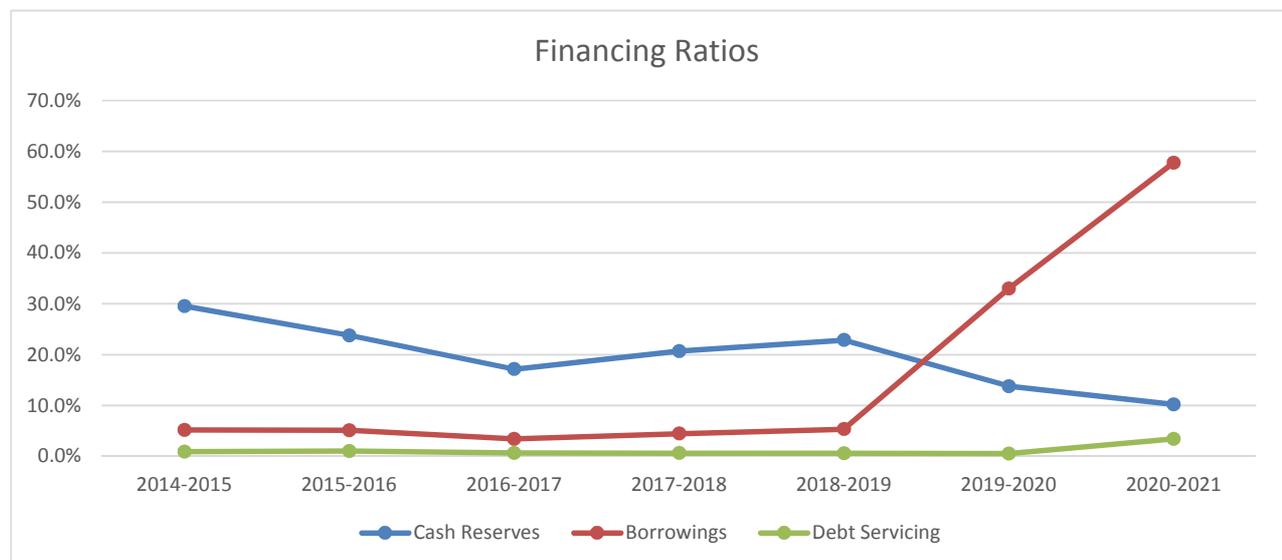
- An indicator of the level of cash reserves (minus Springhaven Lodge Bonds & Employee Leave) available to fund future activities. An increasing ratio suggests the local government has an improved overall capacity to fund capital acquisitions and support financing activities.

BORROWINGS:

An indicator of the level of principal on past borrowings owed by the local government to external entities. An increasing ratio over time suggests the local government is using borrowings to fund capital acquisitions which will require repayment in future periods.

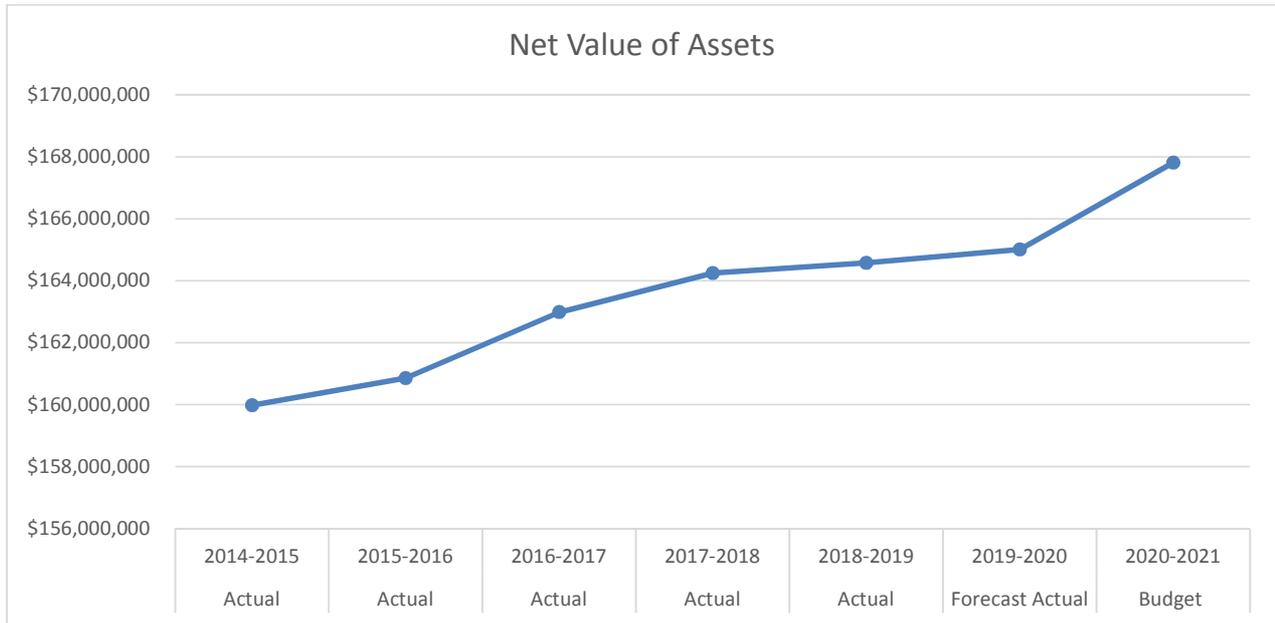
DEBT SERVICING:

An indicator of the level of general annual obligation principal on past borrowings owed by the Shire to external entities. An increasing ratio over time suggests an increasing level of discretionary funds are being applied to the repayment of past borrowings and its associated interest.



NET VALUE OF ASSETS:

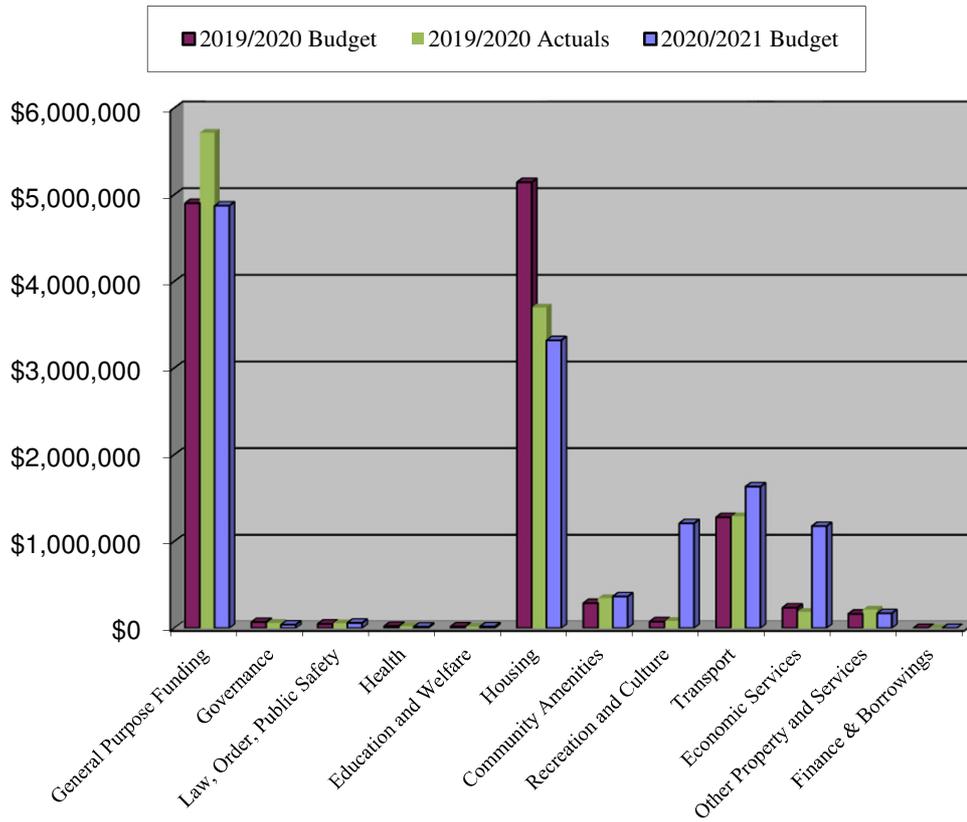
This ratio demonstrates whether the "value", or net worth, of the organisation" is increasing over time.



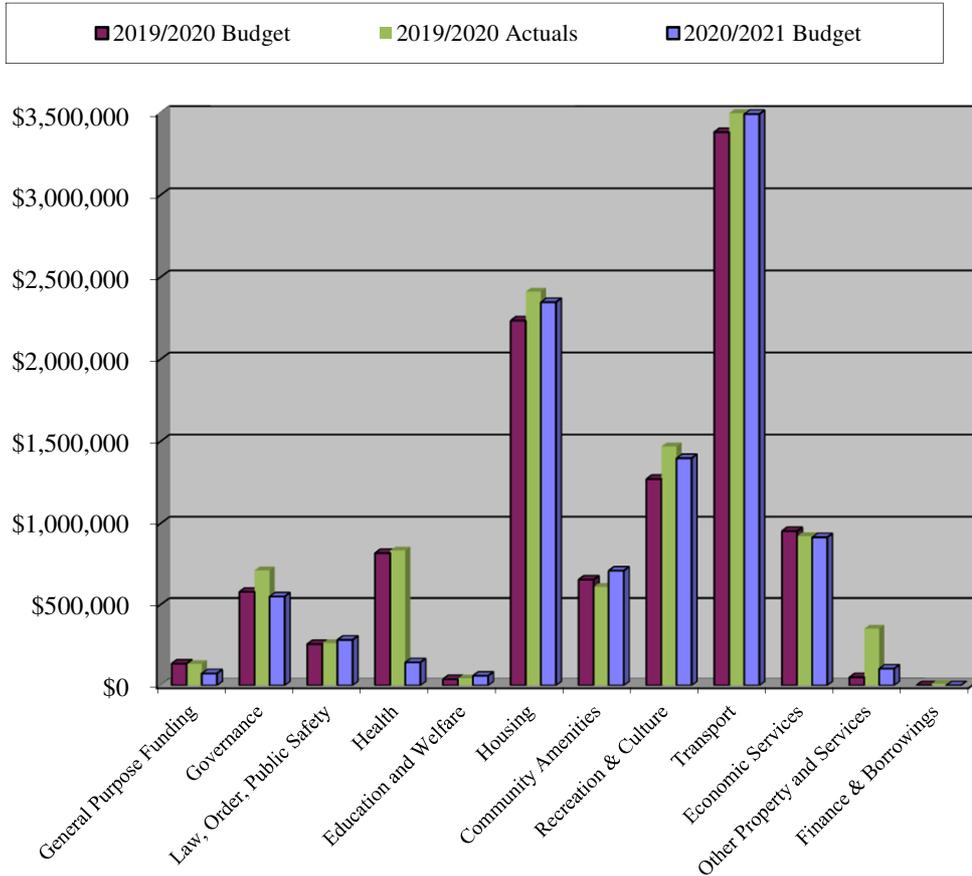
APPENDIX A

The following pages provide detailed information for staff and interested readers, however, does not form part of the required budget document under the Local Government Act 1995.

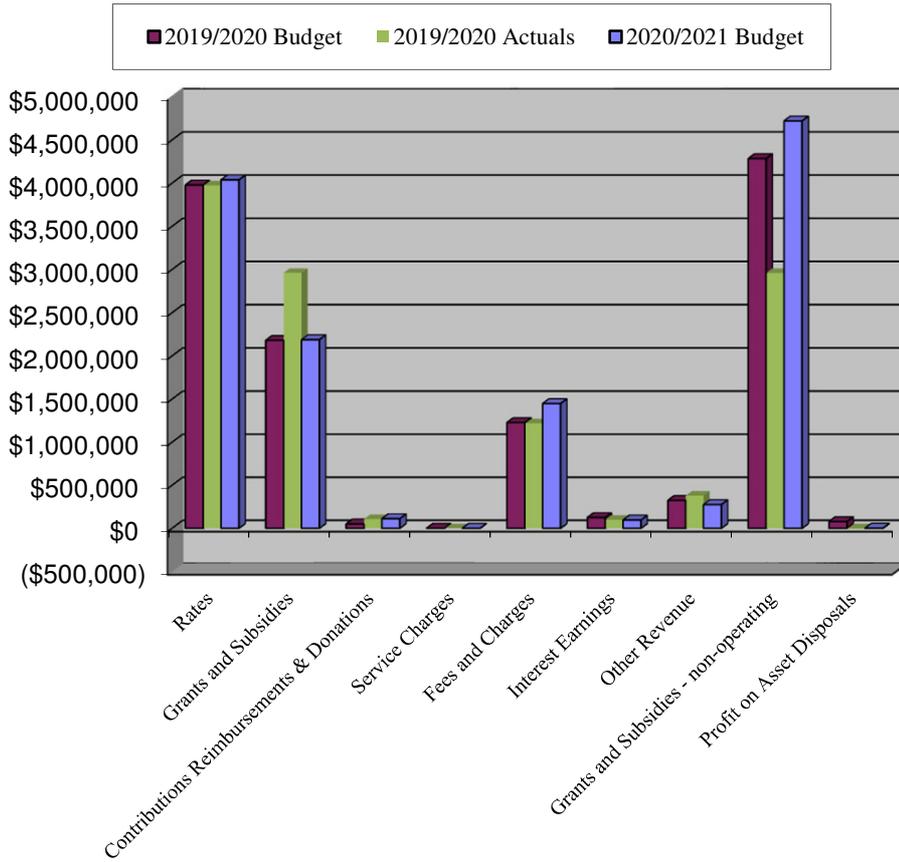
Operating Revenue (by Program)



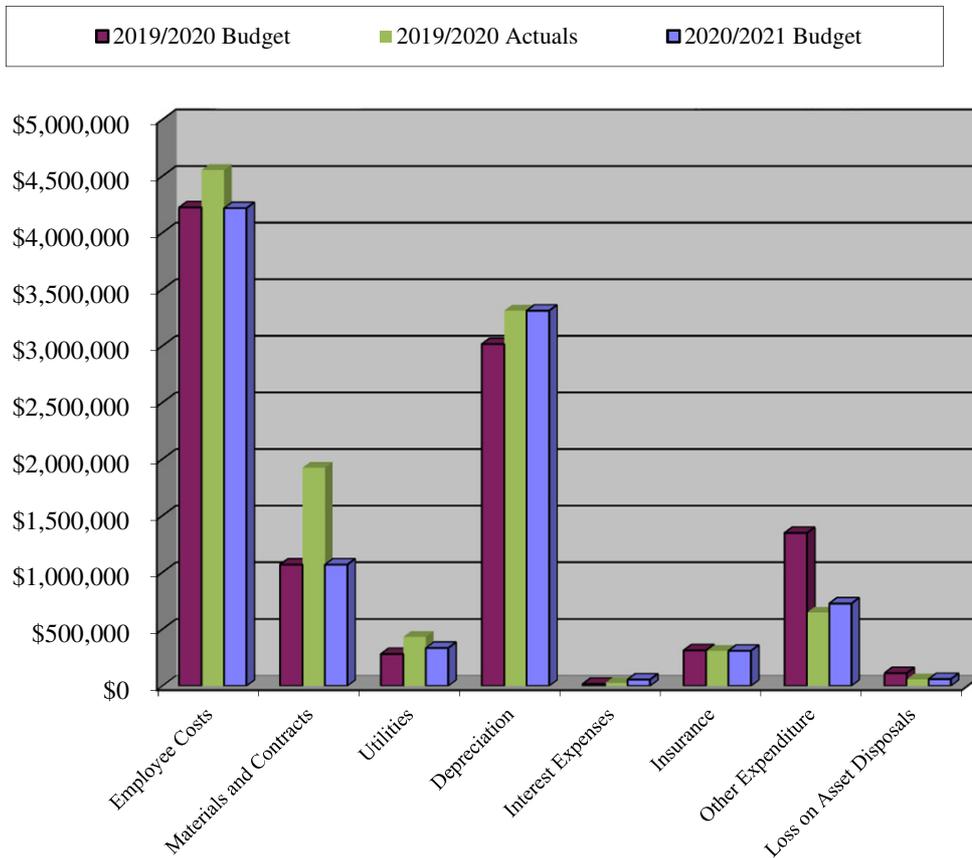
Operating Expenditure (by Program)



Operating Revenue (by Nature & Type)



Operating Expenditure (by Nature & Type)

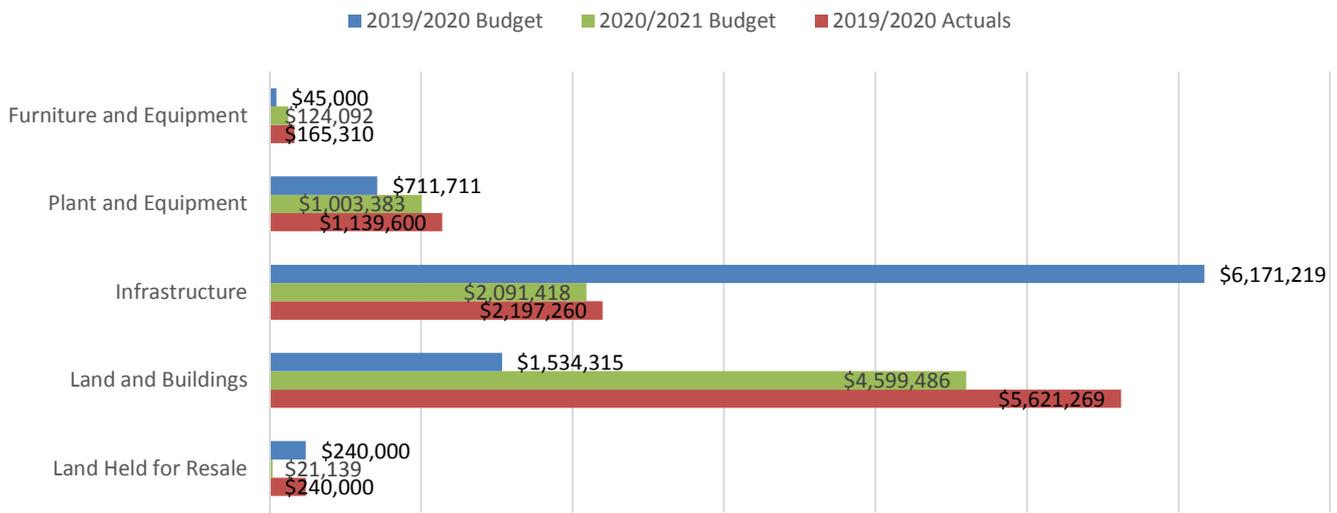


Budget Trends

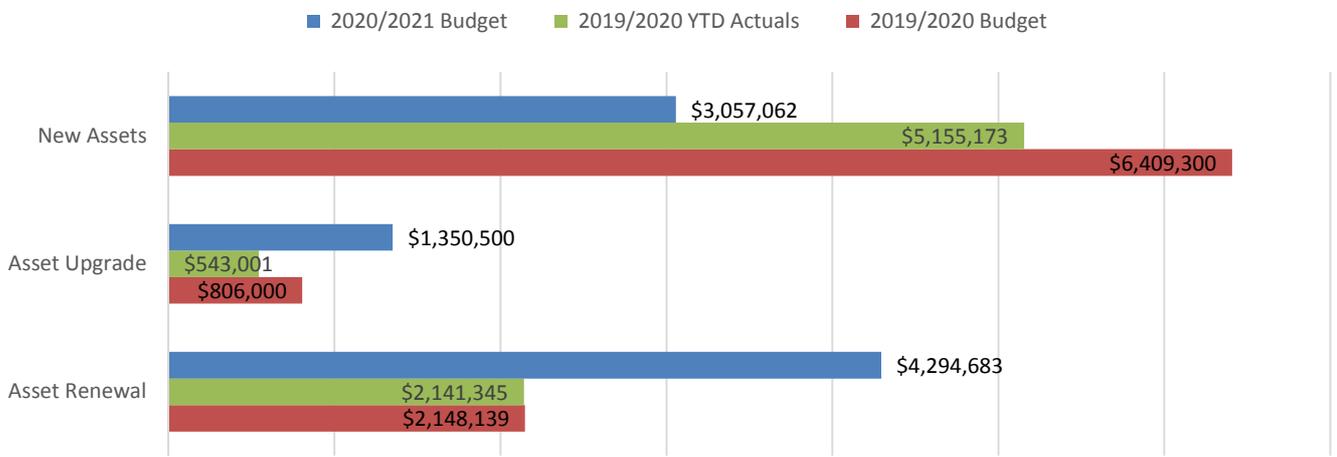


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Cash Provided through Financing Activities	\$285,219	\$136,748	\$743,588	\$20,764	-\$454,682	\$3,479,315	\$2,178,578
Cash Required for Capital Investment	-\$1,744,677	-\$1,442,382	-\$1,682,478	-\$1,839,825	-\$1,095,758	-\$4,538,644	-\$3,854,376
Cash Provided by Operations	\$1,890,510	\$952,266	\$1,318,757	\$1,809,524	\$1,501,037	\$865,779	\$1,450,049

Capital Expenditure - By Asset Class



Capital Expenditure - By Asset Investment Type



SHIRE OF KOJONUP
Statement of Comprehensive Income - By Program
Budget for the year ending 30 June 2021

	2019/2020 Budget \$	2019/2020 Actuals \$	Progress	2020/2021 Budget \$
INCOME STATEMENT - BY PROGRAM				
Operating Revenue				
General Purpose Funding	(\$4,902,403)	(\$5,715,555)	117%	(\$4,873,150)
Governance	(\$69,300)	(\$59,555)	86%	(\$39,500)
Law, Order, Public Safety	(\$48,950)	(\$56,336)	115%	(\$59,853)
Health	(\$22,645)	(\$21,631)	96%	(\$14,172)
Education and Welfare	(\$17,040)	(\$16,608)	97%	(\$17,950)
Housing	(\$5,144,595)	(\$3,699,215)	72%	(\$3,320,544)
Community Amenities	(\$287,805)	(\$346,779)	120%	(\$364,274)
Recreation and Culture	(\$75,450)	(\$83,112)	110%	(\$1,208,522)
Transport	(\$1,279,532)	(\$1,288,670)	101%	(\$1,632,553)
Economic Services	(\$236,017)	(\$188,267)	80%	(\$1,176,940)
Other Property and Services	(\$164,331)	(\$214,619)	131%	(\$171,547)
Finance & Borrowings	\$0	\$0		\$0
	(\$12,248,069)	(\$11,690,346)	95%	(\$12,879,005)
Operating Expenditure				
General Purpose Funding	\$134,801	\$132,950	99%	\$74,449
Governance	\$579,390	\$712,388	123%	\$550,848
Law, Order, Public Safety	\$255,873	\$261,967	102%	\$282,047
Health	\$819,413	\$835,325	102%	\$143,044
Education and Welfare	\$38,400	\$43,683	114%	\$59,882
Housing	\$2,235,503	\$2,411,993	108%	\$2,347,946
Community Amenities	\$655,095	\$610,120	93%	\$710,548
Recreation & Culture	\$1,270,532	\$1,469,542	116%	\$1,397,971
Transport	\$3,382,990	\$3,499,175	103%	\$3,493,276
Economic Services	\$953,977	\$922,480	97%	\$915,954
Other Property and Services	\$50,125	\$351,892	702%	\$104,071
Finance & Borrowings	\$0	\$8,573		\$0
	\$10,376,097	\$11,260,088	109%	\$10,080,038
	\$1,871,971	\$430,258		\$2,798,967
<i>Includes the following raised by Rates</i>	<i>\$4,032,806</i>	<i>\$4,033,687</i>		<i>\$4,035,931</i>

** NOTE: The figures in these Statements show 2019/2020 amended budget figures, whereas pages 1-31 show original budget figures.

SHIRE OF KOJONUP
Statement of Comprehensive Income - By Nature & Type
Budget for the year ending 30 June 2021

	NOTE	2019/2020 Budget \$	2019/2020 Actuals \$	Progress	2020/2021 Budget \$
Revenues from Ordinary Activities					
Rates		(\$3,978,256)	(\$3,973,188)	101%	(\$4,037,714)
Grants and Subsidies		(\$2,180,337)	(\$2,960,969)	100%	(\$2,188,049)
Contributions Reimbursements & Donations		(\$50,100)	(\$107,758)	223%	(\$111,500)
Service Charges		\$0	\$0		\$0
Fees and Charges		(\$1,228,313)	(\$1,220,091)	118%	(\$1,448,587)
Interest Earnings		(\$125,011)	(\$98,753)	77%	(\$95,899)
Other Revenue		(\$323,245)	(\$378,647)	85%	(\$275,921)
		<u>(\$7,885,261)</u>	<u>(\$8,739,405)</u>	103%	<u>(\$8,157,670)</u>
Expenses from Ordinary Activities					
Employee Costs		\$4,223,012	\$4,554,073	100%	\$4,216,345
Materials and Contracts		\$1,067,064	\$1,923,413	100%	\$1,067,979
Utilities		\$281,305	\$432,509	119%	\$334,550
Depreciation		\$3,015,190	\$3,311,817	110%	\$3,310,228
Interest Expenses		\$17,471	\$26,045	322%	\$56,336
Insurance		\$312,786	\$308,437	99%	\$309,230
Other Expenditure		\$1,346,770	\$645,612	54%	\$725,181
		<u>\$10,263,597</u>	<u>\$11,201,907</u>	98%	<u>\$10,019,849</u>
Sub-Total		<u>\$2,378,336</u>	<u>\$2,462,502</u>		<u>\$1,862,179</u>
Grants and Subsidies - non-operating		(\$4,284,127)	(\$2,959,401)	110%	(\$4,719,789)
Profit on Asset Disposals		(\$78,680)	\$8,460	2%	(\$1,546)
Loss on Asset Disposals		\$112,500	\$58,182	54%	\$60,189
NET RESULT		<u><u>(\$1,871,971)</u></u>	<u><u>(\$430,258)</u></u>		<u><u>(\$2,798,967)</u></u>

SHIRE OF KOJONUP
Rate Setting Statement
Budget for the year ending 30 June 2021

	2019/2020 Budget \$	2019/2020 Actuals \$	Progress	2020/2021 Budget \$
Net Result from Operations:	\$1,871,971	\$430,258		\$2,798,967
<i>Less</i> Non-Operating Grants	(\$4,284,127)	(\$2,959,401)		(\$4,719,789)
Non Cash Items Written Back:				
(Profit)/Loss on Asset Disposals	\$33,820	\$68,326	202%	\$58,643
(Increase)/decrease in Deferred Rates	\$0	(\$10,517)		\$0
Increase/(decrease) in Accrued Expenses	\$0	\$8,279		\$0
Change in Provision for Doubtful Debts	\$2,000	\$0	0%	\$2,000
Accrued Leave & Loan Interest Provisions	\$0	\$17,017		\$0
Depreciation on Assets	\$3,015,190	\$3,311,817	110%	\$3,310,228
CASH PROVIDED BY OPERATIONS	\$638,854	\$865,779		\$1,450,049
CAPITAL INVESTMENT				
Capital Revenue				
Non-Operating Grants	\$4,284,127	\$2,959,401	69%	\$4,719,789
Proceeds from Disposal of Assets	\$330,080	\$341,473	103%	\$128,080
	\$4,614,207	\$3,300,874		\$4,847,869
Capital Expenditure				
Land Held for Resale	\$240,000	\$21,139		\$240,000
Land and Buildings	\$5,621,269	\$4,599,486	82%	\$1,534,315
Infrastructure	\$2,197,260	\$2,091,418	95%	\$6,171,219
Plant and Equipment	\$1,139,600	\$1,003,383	88%	\$711,711
Furniture and Equipment	\$165,310	\$124,092	75%	\$45,000
	\$9,363,440	\$7,839,518	84%	\$8,702,245
CASH REQUIRED FOR CAPITAL INVESTMENT	(\$4,749,233)	(\$4,538,644)		(\$3,854,376)
FINANCING ACTIVITIES				
Loans				
Repayment of Debentures	\$32,911	\$32,911	100%	\$223,736
Proceeds from New Debentures	(\$2,634,148)	(\$2,466,148)	94%	(\$2,050,000)
Self-Supporting Loan Principal Income	\$0	\$0		\$0
Repayment of Springhaven Unit Bonds	\$0	\$0		\$0
Fund Transfers				
Transfers to Reserves	\$306,035	\$872,798	285%	\$978,329
Transfers from Reserves	(\$1,400,063)	(\$1,128,682)	81%	(\$1,330,642)
Transfer from Springhaven Reserve	\$0	\$147,145		\$0
Transfer to Springhaven Reserve	\$0	(\$600,000)		\$0
Transfer from Restricted Monies	\$0	(\$3,296,740)		\$0
Transfer to Restricted Monies	\$0	\$2,959,401		\$0
CASH PROVIDED BY FINANCING ACTIVITIES	\$3,695,265	\$3,479,315		\$2,178,578
SUMMARY:				
SURPLUS/(DEFICIT) 1st JULY	\$415,112	\$415,112		\$225,750
Cash Provided by Operations	\$638,854	\$865,779		\$1,450,049
Cash Required for Capital Investment	(\$4,749,233)	(\$4,538,644)		(\$3,854,376)
Cash Provided through Financing Activities	\$3,695,265	\$3,479,315		\$2,178,578
Prior Year Debts Written Off/Provisions	\$0	\$209		\$0
CLOSING SURPLUS OR (DEFICIT)	(\$2)	\$221,771		\$0

The composition of the surplus or (deficit) shown above is illustrated on the next page.

SHIRE OF KOJONUP
Composition of Opening/Closing Balance
Budget for the year ending 30 June 2021

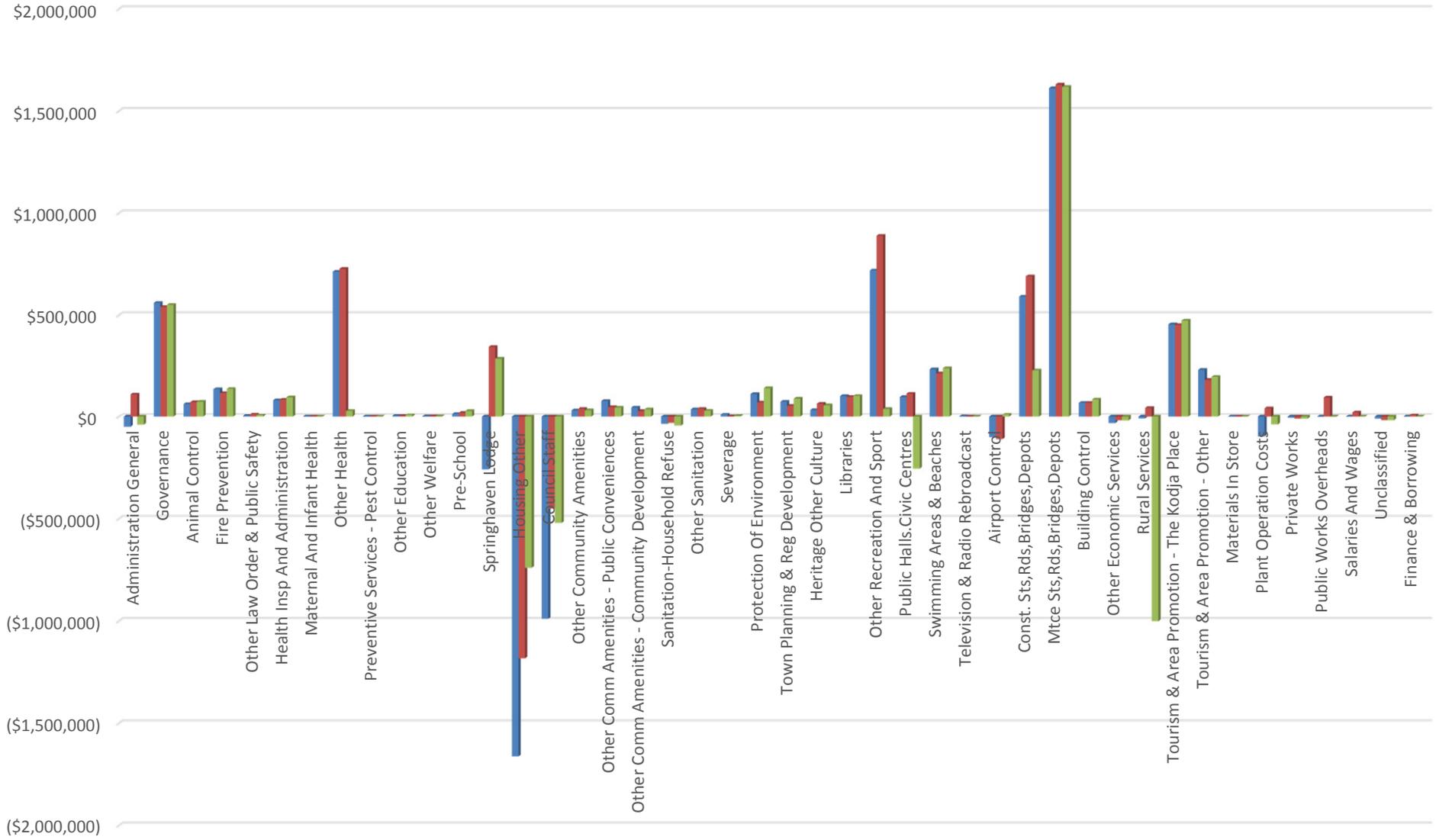
	2019/2020 Budget \$	2019/2020 Actual \$	2020/2021 Budget \$
SURPLUS / (DEFICIT) REPRESENTED BY:			
<u>Comprises:</u>			
Cash - Unrestricted	\$ 150,000	\$ 769,406	\$ 150,000
Cash - Restricted Cash (refer below)	\$ -	\$ 12,646	\$ -
Cash - Restricted Reserves	\$ 3,126,386	\$ 3,489,907	\$ 3,137,593
Cash - On Hand (Floats)	\$ 640	\$ 640	\$ 640
Stock on Hand	\$ 8,000	\$ 23,962	\$ 8,000
Sundry Debtors	\$ 120,000	\$ 1,273,021	\$ 300,000
Rates Debtors - Current	\$ 270,000	\$ 326,064	\$ 330,000
Other Debtors	\$ 2,000	\$ (905)	\$ 5,000
<u>Less:</u>			
Sundry Creditors	\$ (430,640)	\$ (1,333,017)	\$ (713,640)
Tax Owed or (Payable)	\$ -	\$ -	\$ (10,000)
Builders Retention	\$ (100,000)	\$ (61,749)	\$ (30,000)
RAAP Grant (Creditor)	\$ -	\$ (702,894)	\$ -
Grants/Contr. Carried as Liabilities (AASB15)	\$ -	\$ (30,000)	\$ -
Payables and Provisions	\$ (20,000)	\$ (42,757)	\$ (40,000)
<u>Add Back:</u>			
Cash Reserves (refer below)	\$ (3,126,386)	\$ (3,489,907)	\$ (3,137,593)
Restricted Cash:	\$ -	\$ (12,646)	\$ -
Adjustments			
CLOSING SURPLUS OR (DEFICIT)	\$ -	\$ 221,771	\$ -

Summary of Restricted Cash:

	Opening Balance - 1 July 2019	PLUS Additional Funds Received	LESS Funds Utilised	Closing Balance - 30 June 2019
nil.	\$ -			\$ -
nil.	\$ -		\$ -	\$ -
nil.	\$ -		\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Net Operating Costs by Sub-Program (excluding General Purpose Funding)

■ 2019/2020 Budget
 ■ 2019/2020 Actuals
 ■ 2020/2021 Budget



SHIRE OF KOJONUP
DETAILED OPERATING ACCOUNTS
Budget for the year ending 30 June 2021

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget
3. GENERAL PURPOSE FUNDING								
General Purpose Grants								
1302	Grants Commission Submission	Exp.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
1333	Grant - Fags - Untied Portion	Inc.	MCCS	MCCS	(\$413,163)	(\$872,291)	211%	(\$413,163)
1343	Grant - Fags - Roads	Inc.	MCCS	MCCS	(\$314,174)	(\$697,370)	222%	(\$314,174)
1385	Grant- CLGF (Regional Projects)	Inc.	MCCS	MCCS	\$0	\$0		\$0
					(\$727,337)	(\$1,569,661)	216%	(\$727,337)
Other General Purpose Income								
1373	Interest On Investment	Inc.	MCCS	SFO	(\$15,000)	(\$23,576)	157%	(\$22,000)
1393	Interest On Reserves	Inc.	MCCS	SFO	(\$70,011)	(\$31,711)	45%	(\$34,899)
					(\$85,011)	(\$55,286)	65%	(\$56,899)
Rate Revenue								
1092	Rates Written Off/Refunded	Exp.	MCCS	SFO	\$100	\$97	97%	\$100
1102	Rates Discount Allowed	Exp.	MCCS	SFO	\$57,000	\$61,985	109%	\$1,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCCS	MCCS	\$13,656	\$12,682	93%	\$13,434
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCCS	MCCS	\$1,395	\$1,664	119%	\$1,206
1132	Rating Salaries	Exp.	MCCS	SFO	\$38,000	\$37,692	99%	\$37,500
1162	Superannuation	Exp.	MCCS	SFO	\$5,200	\$5,578	107%	\$5,600
1182	Postage, Printing & Stationary	Exp.	MCCS	SFO	\$4,000	\$1,047	26%	\$1,500
1192	Rating Valuations	Exp.	MCCS	SFO	\$11,000	\$11,160	101%	\$11,000
1202	Title Searches	Exp.	MCCS	SFO	\$500	\$587	117%	\$650
1222	Insurance - Emp Cost (Rates)	Exp.	MCCS	SFO	\$950	\$458	48%	\$460
1262	Legal Costs Incurred - Rates *	Exp.	MCCS	SFO	\$3,000	\$0	0%	\$2,000
					\$134,801	\$132,950	99%	\$74,449
1003	Rates Levied All Areas	Inc.	MCCS	SFO	(\$4,032,806)	(\$4,033,687)	100%	(\$4,035,931)
1013	Ex Gratia Rates	Inc.	MCCS	SFO	(\$1,500)	(\$1,583)	106%	(\$1,583)
1023	Interim Rates	Inc.	MCCS	SFO	(\$1,000)	\$0	0%	(\$100)
1043	Non Payment Penalty	Inc.	MCCS	SFO	(\$30,000)	(\$33,917)	113%	(\$30,000)
1053	Back Rates Levied	Inc.	MCCS	SFO	(\$50)	\$0		(\$100)
1063	Instalment Interest Charges	Inc.	MCCS	SFO	(\$10,000)	(\$9,550)	95%	(\$9,000)
1073	Instalment Administration Fee	Inc.	MCCS	SFO	(\$4,400)	(\$4,185)	95%	(\$4,200)
1263	Legal Costs Recovered - Rates *	Inc.	MCCS	SFO	(\$3,000)	(\$678)	23%	(\$1,000)
1273	Esl Levy Admin Fee	Inc.	MCCS	SFO	(\$4,000)	(\$4,000)	100%	(\$4,000)
1283	Settlement & Search Charges	Inc.	MCCS	SFO	(\$3,300)	(\$3,008)	91%	(\$3,000)
					(\$4,090,056)	(\$4,090,608)	100%	(\$4,088,914)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
							100%	
4. GOVERNANCE								
Administration General								
003D	Depreciation (Sch 4)	Exp.	MCCS	SFO	\$93,000	\$79,778	86%	\$80,369
003A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	\$14,231		\$0
003L	Long Service Leave Accrual	Exp.	MCCS	MCCS	\$0	\$20,944		\$0
1842	Loss on Sale of Assets	Inc.	MCCS	SFO	\$0	\$0		\$0
1852	Salaries - Admin	Exp.	MCCS	MCCS	\$824,000	\$834,998	101%	\$825,000
1882	Superannuation - Admin	Exp.	MCCS	MCCS	\$110,000	\$109,786	100%	\$112,000
1892	Staff Insurances	Exp.	MCCS	MCCS	\$20,000	\$19,422	97%	\$20,000
1902	Fbt Admin Staff	Exp.	MCCS	SFO	\$15,000	\$13,454	90%	\$13,500
1912	Conference & Training	Exp.	MCCS	MCCS	\$32,900	\$22,476	68%	\$21,500
2174	COVID-19 Special Leave	Exp.	MCCS	MCCS	\$0	\$413		\$1,000
1921	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$0	\$0		\$15,000
1922	Advertising	Exp.	MCCS	MCCS	\$3,500	\$6,632	189%	\$3,500
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCCS	SAO	\$13,500	\$13,772	102%	\$14,000
1932	Occ Health & Safety	Exp.	MCCS	SAO	\$5,000	\$3,818	76%	\$3,000
1942	Staff Uniforms	Exp.	MCCS	MCCS	\$4,000	\$3,418	85%	\$4,000
1952	Admin Staff Costs - Other	Exp.	MCCS	MCCS	\$3,500	\$6,078	174%	\$6,500
1957	Office - Building Maintenance	Exp.	MCCS	BMC	\$10,250	\$12,745	124%	\$8,500
1958	Office - Cleaning & Assoc	Exp.	MCCS	SH	\$23,500	\$20,754	88%	\$22,500
1959	Office - Utility Charges	Exp.	MCCS	MCCS	\$10,000	\$8,502	85%	\$9,000
1962	Office - Gardens Maintenance	Exp.	MCCS	SH	\$5,000	\$7,013	140%	\$5,120
1972	Office - Printing & Stationery	Exp.	MCCS	MCCS	\$14,000	\$20,195	144%	\$16,000
2004	Office - Insurance.	Exp.	MCCS	MCCS	\$28,200	\$27,799	99%	\$28,000
2002	Office - Equipment Maintenance	Exp.	MCCS	MCCS	\$0	\$353		\$500
1982	Telephone & Internet	Exp.	MCCS	MCCS	\$20,000	\$34,108	171%	\$25,000
2006	Donations CEO discretion	Exp.	MCCS	CEO	\$500	\$2,883	577%	\$2,000
2008	Donations - Council	Exp.	MCCS	CEO	\$7,850	\$7,350	94%	\$2,000
2012	Non Capital Purchases	Exp.	MCCS	MCCS	\$5,000	\$4,079	82%	\$5,000
2022	Bank Charges	Exp.	MCCS	MCCS	\$19,000	\$16,076	85%	\$16,500
2032	Postage & Freight	Exp.	MCCS	MCCS	\$5,000	\$5,518	110%	\$5,500
2042	Computer Expenses	Exp.	MCCS	MCCS	\$60,000	\$69,220	115%	\$65,000
2043	Website Upgrade/Development	Exp.	MCCS	MCCS	\$5,000	\$12,816	256%	\$10,000
2044	Computer Hardware	Exp.	MCCS	MCCS	\$20,000	\$15,560	78%	\$15,000
2278	Security Monitoring	Exp.	MCCS	BMC	\$750	\$1,578	210%	\$750
2052	Admin Vehicle Expenses	Exp.	MCCS	MCCS	\$30,000	\$16,807	56%	\$17,000
2062	Admin Legal Expenses	Exp.	MCCS	CEO	\$1,000	\$3,642	364%	\$3,000
2072	Consultants Special Projects	Exp.	MCCS	CEO	\$22,000	\$41,526	189%	\$10,000
2274	HR/IR Consultants	Exp.	MCCS	CEO	\$9,500	\$11,869	125%	\$12,500
2277	Finance Consultants & Advice	Exp.	MCCS	MCCS	\$15,000	\$17,450	116%	\$15,000
2275	Records Management (incl. 5.1.3)	Exp.	MCCS	MCCS	\$8,000	\$9,284	116%	\$8,000
2092	Misc Expense - Admin	Exp.	MCCS	MCCS	\$2,500	\$3,093	124%	\$2,500
2172	Less Admin Non Cash Realloc	Exp.	MCCS	MCCS	(\$93,000)	(\$79,778)	86%	(\$80,369)
2182	Less Admin Cash Exp Realloc	Exp.	MCCS	MCCS	(\$1,348,450)	(\$1,268,169)	94%	(\$1,343,370)
					\$5,000	\$171,497		\$0
2203	Grant for Digital Signage	Inc.	MCCS	MCCS	(\$14,000)	(\$20,000)		\$0
2053	Sundry Misc Income - Admin	Inc.	MCCS	MCCS	(\$100)	(\$1,019)	1019%	(\$500)
2083	Police Licencing - Commissions	Inc.	MCCS	MCCS	(\$40,000)	(\$37,727)	94%	(\$38,000)
2143	Photocopying	Inc.	MCCS	MCCS	(\$1,100)	(\$809)	74%	(\$1,000)
					(\$55,200)	(\$59,555)	108%	(\$39,500)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget
Governance								
002D	Depreciation (Sch 4)	Exp.	CEO	SFO	\$8,000	\$8,534	107%	\$8,529
102P	Loss On Sale Of Assets (Gov)	Exp.	CEO	SFO	\$0	\$11,182		\$658
1502	Members Attendance Fees	Exp.	CEO	MCCS	\$104,000	\$105,756	102%	\$105,000
1508	Members Travelling	Exp.	CEO	MCCS	\$1,000	\$623	62%	\$700
1512	Members Conference Expenses	Exp.	CEO	MCCS	\$10,500	\$12,067	115%	\$10,000
1522	Members Communication Exp	Exp.	CEO	MCCS	\$24,000	\$25,256	105%	\$24,000
1532	Election & Poll Expenses	Exp.	CEO	MCCS	\$5,000	\$4,295	86%	\$0
1542	Presidents/Dep Allowances	Exp.	CEO	MCCS	\$35,000	\$32,829	94%	\$34,650
1562	Refreshments & Functions - Council	Exp.	CEO	CEO	\$11,000	\$6,935	63%	\$6,000
1572	Refreshments & Functions - Staff	Exp.	CEO	CEO	\$2,600	\$4,018	155%	\$2,500
1578	Council - Special Visits	Exp.	CEO	CEO	\$800	\$115	14%	\$400
1582	Council - Chambers Maintenance	Exp.	CEO	CEO	\$0	\$177		\$0
1592	Members Insurance	Exp.	CEO	MCCS	\$7,500	\$7,663	102%	\$7,700
1602	Subscriptons	Exp.	CEO	CEO	\$24,000	\$12,316	51%	\$12,500
1612	Misc Expenses - Members Of Council	Exp.	CEO	CEO	\$500	\$1,194	239%	\$500
1624	Integrated Planning Expense	Exp.	CEO	CEO	\$12,000	\$2,626	22%	\$10,000
2075	VROC - Shared Services	Exp.	CEO	CEO	\$2,500	\$0		\$2,000
2078	VROC - Projects	Exp.	CEO	CEO	\$5,000	\$0	0%	\$5,000
1632	Vehicle Operating Expenses	Exp.	CEO	MCCS	\$4,000	\$3,267	82%	\$4,000
1792	Legal Costs	Exp.	CEO	CEO	\$6,000	\$1,187	20%	\$3,000
1662	Audit Fees	Exp.	CEO	MCCS	\$30,000	\$39,240	131%	\$35,000
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCCS	\$269,690	\$253,634	94%	\$268,674
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCCS	\$9,300	\$7,978	86%	\$8,037
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCCS	\$2,000	\$0	0%	\$2,000
					\$574,390	\$540,891	94%	\$550,848
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	SFO	(\$14,100)	\$0	0%	\$0
					(\$14,100)	\$0	0%	\$0
5. LAW, ORDER & PUBLIC SAFETY								
Animal Control								
005D	Depreciation (Sch 5)	Exp.	MRS	SFO	\$500	\$530	106%	\$530
005P	Loss on Sale of Asset (Sch 5)	Exp.	MRS	SFO	\$0	\$11,909		\$10,208
2492	Salaries (Ac)	Exp.	MRS	BMC	\$23,000	\$25,375	110%	\$23,500
2522	Superannuation	Exp.	MRS	BMC	\$15,500	\$15,753	102%	\$15,800
2532	Other Employment Costs	Exp.	MRS	BMC	\$2,000	\$1,880	94%	\$1,900
2542	Conference & Training	Exp.	MRS	BMC	\$2,000	\$947	47%	\$1,850
2552	Ranger Vehicle	Exp.	MRS	BMC	\$2,000	\$4,226	211%	\$3,500
2553	Fbt Law Order & Public Safety	Exp.	MRS	SFO	\$1,300	\$1,142	88%	\$1,150
2562	Dog Control Expenses	Exp.	MRS	BMC	\$1,430	\$1,330	93%	\$1,400
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	BMC	\$3,835	\$651	17%	\$3,400
2582	Other Animal Control	Exp.	MRS	BMC	\$1,160	\$115	10%	\$1,000
2583	Cat Control Expenses	Exp.	MRS	BMC	\$350	\$568	162%	\$500
2592	Audit of Dog & Cat Register	Exp.	MRS	BMC	\$1,500	\$0	0%	\$1,500
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCCS	\$13,485	\$12,682	94%	\$13,434
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCCS	\$930	\$798	86%	\$804
					\$68,990	\$77,904	113%	\$80,475
2653	Fines & Penalties - Dog Act	Inc.	MRS	BMC	(\$200)	(\$600)	300%	(\$600)
2663	Impounding Fees - Dogs	Inc.	MRS	BMC	(\$500)	\$0	0%	(\$500)
2673	Dog Registration Fees	Inc.	MRS	BMC	(\$3,000)	(\$2,519)	84%	(\$2,600)
2674	Cat Registration Fees	Inc.	MRS	BMC	(\$700)	(\$738)	105%	(\$750)
					(\$4,400)	(\$3,857)	88%	(\$4,450)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
							100%	
Fire Prevention								
004D	Depreciation (Sch 5)	Exp.	MRS	SFO	\$61,000	\$44,482	73%	\$44,457
2272	Emergency Operating Expenses	Exp.	MRS	PEMO	\$5,000	\$6,570	131%	\$5,000
2271	Emergency Operations Room - Storage	Exp.	MRS	PEMO	\$0	\$0		\$4,000
2281	Community Emergency Services Manager	Exp.	MRS	PEMO	\$0	\$0		\$20,000
2292	Fire Hazard Reduction	Exp.	MRS	MWS	\$20,000	\$22,542	113%	\$20,000
2302	Ground & Aerial Inspections	Exp.	MRS	PEMO	\$3,500	\$3,991	114%	\$4,000
2322	Administration Costs	Exp.	MRS	PEMO	\$1,500	\$1,607	107%	\$1,800
2342	Firefighting - Shire Resources	Exp.	MRS	CEO	\$7,000	\$849	12%	\$3,500
2372	Brigade Expenses	Exp.	MRS	PEMO	\$43,000	\$52,246	122%	\$50,010
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCCS	\$40,454	\$38,045	94%	\$40,301
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCCS	\$930	\$798	86%	\$804
					\$182,384	\$171,129	94%	\$193,872
2363	Fines & Penalties	Inc.	MRS	BMC	(\$1,000)	\$0	0%	(\$1,000)
2373	Esl Levy Funding	Inc.	MRS	PEMO	(\$43,000)	(\$51,547)	120%	(\$54,053)
2383	Sale Of Fire Maps	Inc.	MRS	MCCS	(\$500)	(\$273)	55%	(\$300)
2393	Sundry Misc Income - Fire	Inc.	MRS	PEMO	(\$50)	(\$659)	1318%	(\$50)
					(\$44,550)	(\$52,479)	118%	(\$55,403)
Other Law Order & Public Safety								
2832	Vehicle Impounding	Exp.	MRS	BMC	\$500	\$920	184%	\$700
9782	Security Systems Upgrades - All Buildings	Exp.	MCCS	BMC	\$1,000	\$0	0%	\$5,000
2862	Local Laws	Exp.	MRS	MCCS	\$3,000	\$12,014	400%	\$2,000
					\$4,500	\$12,934	287%	\$7,700
2893	Sundry Income - Donations	Inc.	MRS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
7. HEALTH								
Health Insp And Administration								
008D	Depreciation (Sch 7)	Exp.	MRS	SFO	\$5,500	\$0	0%	\$0
3102	Health - Salaries	Exp.	MRS	DSC	\$55,000	\$64,442	117%	\$64,000
3132	Health - Superannuation	Exp.	MRS	DSC	\$8,000	\$10,350	129%	\$10,500
3142	Health - Staff Fbt	Exp.	MRS	SFO	\$5,000	\$5,195	104%	\$5,200
3152	Health - Conference & Trng	Exp.	MRS	DSC	\$1,000	\$174	17%	\$1,000
3162	Health - Other Employment Costs	Exp.	MRS	DSC	\$2,500	\$1,147	46%	\$2,500
3242	Analytical Expenses	Exp.	MRS	DSC	\$500	\$463	93%	\$500
3212	Admin Alloc To Hia - Cash	Exp.	MRS	MCCS	\$13,485	\$12,682	94%	\$13,434
3252	Admin Non Cash Realloc (Hia)	Exp.	MRS	MCCS	\$1,395	\$1,197	86%	\$1,206
					\$92,380	\$95,649	104%	\$98,339
3223	Health Act Fees & Licences	Inc.	MRS	DSC	(\$924)	(\$236)	26%	(\$436)
3233	Septic Tank Inspection Fees	Inc.	MRS	DSC	(\$354)	(\$215)	61%	(\$236)
3283	Health Consultancy Income	Inc.	MRS	DSC	(\$7,867)	(\$8,988)	114%	\$0
					(\$9,145)	(\$9,439)	103%	(\$672)
Maternal And Infant Health								
007D	Depreciation (Sch 7)	Exp.	MRS	SFO	\$0	\$0		\$0
					\$0	\$0		\$0
Other Health								
009D	Depreciation (Sch 7)	Exp.	CEO	SFO	\$4,300	\$14,874	346%	\$14,866
3362	Doctors Surgery - Building Maint	Exp.	CEO	BMC	\$1,800	\$1,041	58%	\$1,760
3365	Health Plan	Exp.	CEO	CEO	\$5,000	\$0		\$5,000
3366	Donation to Medical Centre - Council	Exp.	CEO	CEO	\$140,000	\$140,309	100%	\$0
3367	Donation to Medical Centre - GC Reserve	Exp.	CEO	MCCS	\$555,833	\$555,833	100%	\$0
3361	Interest Paid on Loans	Exp.	CEO	MCCS	\$0	\$0		\$2,579
3368	Loan Guarantee Fee	Exp.	CEO	MCCS	\$0	\$0		\$300
3364	Spring/Medical/SHL Traffic Design	Exp.	CEO	CEO	\$20,000	\$27,419	137%	\$20,000
					\$726,933	\$739,476	102%	\$44,505
3363	Rental Doctors Surgery	Inc.	CEO	MCCS	(\$13,500)	(\$12,192)	90%	(\$13,500)
					(\$13,500)	(\$12,192)	90%	(\$13,500)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
100%								
<u>Preventive Services - Pest Control</u>								
3322	Vermin Control	Exp.	MRS	BMC	\$100	\$200	200%	\$200
					\$100	\$200	200%	\$200
8. EDUCATION & WELFARE								
<u>Other Education</u>								
3455	Play in the Park	Exp.	MCCS	MCCS	\$1,400	\$1,172	84%	\$2,000
3451	Donation to Schools Solar	Exp.	MCCS	CEO	\$0	\$0		\$5,000
3452	Smart Start-Expenses	Exp.	MCCS	MCCS	\$2,860	\$2,997	105%	\$2,860
					\$4,260	\$4,170	98%	\$9,860
3456	Inc - Smartstart Donation	Inc.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
<u>Other Welfare</u>								
010D	Depreciation (Sch 8)	Exp.	MCCS	SFO	\$140	\$133	95%	\$133
3468	Donation Southern Ag Care	Exp.	MCCS	CEO	\$1,000	\$1,000	100%	\$1,000
					\$1,140	\$1,133	99%	\$1,133
<u>Pre-School</u>								
006D	Depreciation (Sch 6)	Exp.	MCCS	SFO	\$16,000	\$16,430	103%	\$16,421
3462	Occasional Care - Building Maint	Exp.	MCCS	BMC	\$2,500	\$3,909	156%	\$4,168
3464	Occasional Care - Grounds Maint	Exp.	MCCS	SH	\$1,000	\$2,775	278%	\$1,000
3477	Kindy Café (3yo Kindy)	Exp.	MCCS	SLO	\$7,000	\$7,679	110%	\$15,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCCS	BMC	\$5,000	\$6,199	124%	\$6,300
3470	Playgroup/Toy Library - Minor	Exp.	MCCS	CDO	\$500	\$526	105%	\$5,000
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCCS	SH	\$1,000	\$861	86%	\$1,000
					\$33,000	\$38,379	116%	\$48,889
3463	Occasional Care - Rent	Inc.	MCCS	CDO	(\$1,800)	(\$1,608)	89%	(\$2,650)
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCCS	SLO	(\$15,000)	(\$15,000)	100%	(\$15,000)
3473	Playgroup/Toy Library - Fees	Inc.	MCCS	CDO	(\$240)	\$0	0%	(\$300)
					(\$17,040)	(\$16,608)	97%	(\$17,950)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget
9. HOUSING								
Springhaven Lodge								
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	SFO	\$120,000	\$154,000	128%	\$153,492
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	SFO	\$6,000	\$10,001	167%	\$9,995
010A	Annual Leave Accrual	Exp.	MACS	SFO	\$0	(\$291)		\$0
010L	Long Service Leave Accrual	Exp.	MACS	SFO	\$0	\$1,127		\$0
009P	Spring H - Loss On Sale Of Asset	Exp.	MACS	SFO	\$0	\$14,364		\$0
3742	Spring H - Fbt Costs	Exp.	MACS	SFO	\$6,000	\$5,271	88%	\$5,250
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,236,000	\$1,336,937	108%	\$1,200,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$128,000	\$136,478	107%	\$135,000
3775	Spring H - COVID-19 Carer's Payment	Exp.	MACS	MACS	\$0	\$0		\$26,000
3782	Spring H -Conferences & Trng	Exp.	MACS	MACS	\$22,000	\$20,275	92%	\$18,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,000	\$3,143	105%	\$3,500
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$4,500	\$5,578	124%	\$4,500
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$7,000	\$6,606	94%	\$7,000
3821	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$0	\$0		\$7,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$6,000	\$9,951	166%	\$7,400
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$7,500	\$5,680	76%	\$7,600
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$872	87%	\$1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$5,000	\$5,278	106%	\$5,600
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$836	84%	\$1,000
3893	Spring H - Software Operating	Exp.	MACS	MACS	\$8,500	\$400	5%	\$8,000
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$20,000	\$20,992	105%	\$23,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$10,000	\$11,662	117%	\$9,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$17,000	\$11,382	67%	\$14,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$44,000	\$46,844	106%	\$45,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$40,000	\$26,651	67%	\$35,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$40,000	\$49,096	123%	\$46,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MACS	\$26,500	\$25,965	98%	\$26,500
3916	Spring H - Insurance	Exp.	MACS	MCCS	\$19,500	\$18,689	96%	\$19,000
3962	Spring H - Public Liability Insurance	Exp.	MACS	MACS	\$6,100	\$6,072	100%	\$6,100
3922	Spring H - Cleaning & Laundry	Exp.	MACS	MACS	\$13,000	\$9,743	75%	\$12,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$7,000	\$8,983	128%	\$5,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$100,000	\$107,291	107%	\$100,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$2,000	\$2,658	133%	\$2,000
3974	Spring H - Aged Care Consulting Structural/	Exp.	MACS	MACS	\$3,000	\$3,949	132%	\$6,000
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MACS	\$18,600	\$15,956	86%	\$16,074
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCCS	\$202,268	\$190,225	94%	\$201,506
					\$2,130,468	\$2,272,667	107%	\$2,166,517
4003	Spring H - Resident Rent	Inc.	MACS	MACS	(\$530,000)	(\$487,886)	92%	(\$520,000)
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	MACS	(\$1,350,000)	(\$1,266,427)	94%	(\$1,267,000)
1395	Interest On Unpaid Bonds	Inc.	MCCS	MCCS	(\$36,000)	(\$44,118)	123%	(\$44,000)
4043	Spring H - Grant - COVID-19 Payment	Inc.	MACS	MACS	\$0	\$0		(\$26,000)
4023	Spring H - Donations	Inc.	MACS	MACS	(\$4,000)	(\$4,147)	104%	(\$4,000)
4143	Spring H - Misc Income	Inc.	MACS	MACS	(\$3,000)	(\$5,499)	183%	(\$5,500)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	SFO	(\$2,000)	\$0	0%	\$0
4303	Spring H - Grant - DACS	Inc.	MACS	MACS	(\$463,732)	(\$119,748)	26%	(\$12,646)
					(\$2,388,732)	(\$1,927,824)	81%	(\$1,879,146)
				<i>Net Profit/loss Springhaven</i>	\$258,265	(\$344,842)		(\$287,371)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
Housing Other								
4062	Loton Close ILU's - Building Maintenance	Exp.	MACS	BMC	\$11,300	\$11,806	104%	\$10,000
4064	Loton Close ILU's - Grounds Maintenance	Exp.	MACS	SH	\$5,200	\$3,430	66%	\$5,200
4065	Loton Close ILU's - Utilities	Exp.	MACS	MCCS	\$19,000	\$20,512	108%	\$22,000
4066	Loton Close ILU's - Insurance	Exp.	MACS	MCCS	\$5,000	\$5,058	101%	\$6,000
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	BMC	\$7,500	\$5,060	67%	\$7,500
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	SH	\$3,000	\$1,868	62%	\$3,000
4205	J Sullivan Units - Utilities	Exp.	MACS	MCCS	\$7,500	\$10,580	141%	\$9,000
4206	J Sullivan Units - Insurance	Exp.	MACS	MCCS	\$1,600	\$1,310	82%	\$1,350
4251	RAAP Grant Admin Costs	Exp.	MACS	MCCS	\$0	\$0		\$5,000
4254	Interest Paid on Loans	Exp.	CEO	MCCS	\$0	\$0		\$18,090
4255	Loan Guarantee Fee	Exp.	CEO	MCCS	\$0	\$0		\$2,000
4256	GROH - Building Maintenance	Exp.	MACS	MCCS	\$0	\$0		\$1,000
					\$60,100	\$59,625	99%	\$90,140
4083	Loton Close ILU's - Rent	Inc.	MACS	MCCS	(\$125,000)	(\$128,129)	103%	(\$146,250)
4103	Loton Close ILU's - Power Recoups	Inc.	MACS	MCCS	(\$11,000)	(\$11,682)	106%	(\$11,500)
4315	Loton Close ILU's - Grant - RAAP & BBRF	Inc.	MACS	MCCS	(\$1,550,863)	(\$1,061,925)	68%	(\$521,938)
4426	RAAP Grant Admin Costs - Grant Funded	Inc.	MACS	MCCS	\$0	(\$2,461)		(\$5,000)
4203	J Sullivan Units - Rent	Inc.	MACS	MCCS	(\$35,000)	(\$37,961)	108%	(\$38,000)
4243	GROH - Rent	Inc.	MACS	MCCS	\$0	\$0		(\$107,020)
					(\$1,721,863)	(\$1,242,157)	72%	(\$829,708)
Council Staff								
011D	Depreciation (Sch 9)	Exp.	CEO	SFO	\$14,500	\$26,878	185%	\$26,863
3768	Staff Housing - Building Maintenance	Exp.	CEO	BMC	\$8,050	\$18,503	230%	\$9,500
3769	Staff Housing - Operating Expenses	Exp.	CEO	MCCS	\$15,500	\$22,489	145%	\$28,000
3764	Staff Housing - Ground Maint. Various	Exp.	CEO	SH	\$3,450	\$1,692	49%	\$3,450
3770	Loan Guarantee Fee	Exp.	CEO	MCCS	\$700	\$7,405	1058%	\$3,150
3771	Interest on Loans	Exp.	CEO	MCCS	\$2,735	\$2,735	100%	\$20,326
					\$44,935	\$79,701	177%	\$91,289
016P	Profit or Loss Sale Of Assets	Inc.	CEO	SFO	\$0	\$0		\$0
3705	BBRF Grant - Key Workers	Inc.	CEO	MCCS	(\$1,000,000)	(\$500,000)		(\$500,000)
3703	Residential Rental - Staff	Inc.	CEO	MCCS	(\$34,000)	(\$29,234)	86%	(\$111,690)
					(\$1,034,000)	(\$529,234)	51%	(\$611,690)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
10. COMMUNITY AMENITIES								
Other Community Amenities - Cemeteries								
015D	Depreciation (Sch 10)	Exp.	MCCS	SFO	\$14,000	\$18,403	131%	\$18,393
027D	Depreciation (Sch 10)	Exp.	MCCS	SFO	\$0	\$124		\$140
5998	Profit On Sale Of Assets	Exp.	MCCS	SFO	\$0	\$0		\$0
6001	Cemetery - Grave Digging	Exp.	MCCS	MWS	\$25,000	\$29,810	119%	\$25,000
6006	Kojonup Cemetery - Niche Wall Maintenance	Exp.	MCCS	SH	\$1,200	\$859	72%	\$1,200
6002	Kojonup Cemetery- Grounds Maintenance	Exp.	MCCS	SH	\$12,000	\$13,772	115%	\$12,000
6000	Kojonup Cemetery-Remove/Replant Trees	Exp.	MCCS	SH	\$1,500	\$561	37%	\$1,500
6012	Boscabel Cemetery - Grounds Maint	Exp.	MCCS	SH	\$800	\$125	16%	\$800
6014	Muradup Cemetery - Grounds Maintenance	Exp.	MCCS	SH	\$2,000	\$2,655	133%	\$2,000
					\$56,500	\$66,308	117%	\$61,033
6013	Cemetery Fees (Inc Gst)	Inc.	MCCS	SLO	(\$22,000)	(\$24,536)	112%	(\$26,000)
6023	Cemetery Fees Licences (Not Inc Gst)	Inc.	MCCS	SLO	(\$1,000)	(\$340)	34%	(\$500)
					(\$23,000)	(\$24,876)	108%	(\$26,500)
Other Community Amenities - Public Conveniences & Other								
6042	Harrison Place Conveniences - Maint	Exp.	MWS	BMC	\$2,000	\$0	0%	\$1,200
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	SH	\$10,000	\$10,591	106%	\$5,050
6024	Curly Wig - Building Maintenance	Exp.	MWS	BMC	\$2,065	\$359	17%	\$1,080
6034	CWA - Building Maintenance	Exp.	MWS	BMC	\$3,900	\$3,203	82%	\$3,900
6064	Men's Shed - Building Maintenance	Exp.	MWS	BMC	\$515	\$2,393	465%	\$645
6052	Town Street & Park Seating	Exp.	MWS	SH	\$3,000	\$1,063	35%	\$1,100
6054	Townscape Plan	Exp.	MWS	MWS	\$22,000	\$0	0%	\$0
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,800	\$1,833	102%	\$1,500
6132	Community Bus Maintenance	Exp.	MWS	CDO	\$2,500	\$497	20%	\$750
6134	YMCA Bus Operating	Exp.	MWS	CDO	\$500	\$0	0%	\$500
6142	Admin Non Cash Realloc (CD)	Exp.	MWS	MCCS	\$2,325	\$2,074	89%	\$2,009
6152	Admin Cash Realloc (CD)	Exp.	MWS	MCCS	\$30,340	\$28,534	94%	\$30,226
					\$80,945	\$50,547	62%	\$47,960
6133	Community Bus Hire	Inc.	MWS	CDO	(\$1,000)	(\$283)	28%	(\$300)
6135	YMCA Bus Hire	Inc.	MWS	CDO	(\$50)	\$0	0%	\$0
					(\$1,050)	(\$283)	27%	(\$300)
Other Community Amenities - Community Development								
6062	Salaries (Community Development)	Exp.	MCD&T	MCCS	\$30,000	\$34,842	116%	\$36,000
6082	Superannuation	Exp.	MCD&T	MCCS	\$6,941	\$3,163	46%	\$3,500
6102	Conference & Trng	Exp.	MCD&T	CDO	\$1,000	\$147	15%	\$800
6153	Youth Activities / Events	Exp.	MCD&T	CDO	\$2,000	\$437	22%	\$0
6154	Events - Community	Exp.	MCD&T	CDO	\$3,250	\$3,620	111%	\$5,000
6155	Events - Marketing & Community Collateral	Exp.	MCD&T	CDO	\$750	\$0	0%	\$0
6167	Comm Development - Subscriptions	Exp.	MCD&T	CDO	\$500	\$0	0%	\$500
6168	Comm Development - Minor New	Exp.	MCD&T	CDO	\$5,750	\$15	0%	\$500
					\$50,191	\$42,225	84%	\$46,300
6123	Events Revenue	Inc.	MCD&T	CDO	(\$1,500)	(\$1,092)		(\$1,000)
6043	Men's Shed Rental	Inc.	MCD&T	CDO	\$0	(\$7,091)		(\$5,200)
6173	Small Grants	Inc.	MCD&T	CDO	(\$1,000)	(\$3,300)		(\$1,000)
					(\$2,500)	(\$11,483)	459%	(\$7,200)
Sanitation - Household Refuse								
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	SFO	\$0	\$0		\$0
014D	Depreciation (Sch 10)	Exp.	MRS	SFO	\$6,000	\$5,895	98%	\$5,892
5022	Refuse Collection (Kerbside)	Exp.	MRS	DSC	\$55,293	\$55,071	100%	\$55,486
5012	Refuse Site - Maintenance	Exp.	MRS	MWS	\$16,000	\$15,638	98%	\$9,000
5013	Refuse Site - Rehabilitation	Exp.	MRS	SH	\$5,000	\$2,082	42%	\$1,650
5002	Recycling Depot/Transfer Stn - Contract	Exp.	MRS	DSC	\$73,645	\$76,688	104%	\$73,998
5122	Recycling Collection (Kerbside)	Exp.	MRS	DSC	\$54,430	\$58,653	108%	\$55,000
5142	Recycling Education	Exp.	MRS	DSC	\$600	\$561	94%	\$600
					\$210,968	\$214,589	102%	\$201,626
5023	Collection Charges (Kerbside)	Inc.	MRS	MCCS	(\$243,855)	(\$242,893)	100%	(\$244,215)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	SAO	(\$2,200)	(\$2,200)	100%	(\$2,200)
5183	Sale of Recyclables	Inc.	MRS	DSC	\$0	(\$577)		\$0
010P	Profit on Sale of Assets (Sch 10)	Inc.	MRS	SFO	\$0	\$0		\$0
					(\$246,055)	(\$245,670)	100%	(\$246,415)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
							100%	
Other Sanitation								
5027	Verge Pick Up - Hard Waste	Exp.	MRS	DSC	\$7,000	\$8,111		\$0
5263	Drum Muster	Exp.	MRS	DSC	\$5,000	\$0	0%	\$5,000
5251	Street Bins Collection - Contract	Exp.	MRS	DSC	\$32,000	\$33,387	104%	\$32,112
5252	Street Bins Collection	Exp.	MRS	DSC	\$500	\$128	26%	\$1,000
5262	Replace/Aquire New Street Bins	Exp.	MRS	SH	\$500	\$467	93%	\$0
					\$45,000	\$42,093	94%	\$38,112
5304	Drum Muster	Inc.	MRS	DSC	(\$5,000)	\$0		(\$5,000)
5103	Tip Fees	Inc.	MRS	DSC	(\$1,000)	(\$1,136)		(\$1,200)
5303	Litter Infringements	Inc.	MRS	BMC	(\$200)	\$0		\$0
					(\$6,200)	(\$1,136)		(\$6,200)
Sewerage								
5090	Liquid Waste Pond Maintenance	Exp.	MRS	DSC	\$17,140	\$0		\$18,500
026D	Depreciation	Exp.	MRS	SFO	\$0	\$1,449		\$1,330
					\$17,140	\$1,449		\$19,830
5190	Liquid Waste Disposal Fees	Inc.	MRS	DSC	(\$5,000)	\$0		(\$16,000)
					(\$5,000)	\$0		(\$16,000)
Protection Of Environment								
114D	Depn (Env) Sch 10	Exp.	MWS	SFO	\$0	\$0		\$0
040D	Depreciation (Sch 10)	Exp.	MWS	SFO	\$0	\$0		\$0
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$15,200	100%	\$15,200
5612	NRM - Office Expenses	Exp.	MWS	CEO	\$300	\$99	33%	\$300
5616	NRM - Consultancy Fees	Exp.	MWS	CEO	\$22,000	\$20,548	93%	\$22,000
5601	NRM - Vehicle Costs	Exp.	MWS	CEO	\$200	\$0	0%	\$200
5614	NRM - Grant Expenditure	Exp.	MWS	CEO	\$0	\$0		\$85,365
5684	NRM - Publications	Exp.	MWS	CEO	\$0	\$626		\$2,504
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	CEO	\$18,613	\$23,322	125%	\$18,000
5723	NRM - 20m Trees Grant Expenditure	Exp.	MWS	CEO	\$7,000	\$0	0%	\$2,000
5686	NRM - Enviromental Reserve M'ment	Exp.	MWS	SH	\$13,180	\$17,682	134%	\$16,804
5681	Noxious Weeds	Exp.	MWS	SH	\$2,150	\$10,148	472%	\$2,200
5687	Reserve Clean Up	Exp.	MWS	CEO	\$6,000	\$6,755	113%	\$7,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCCS	\$2,325	\$1,994	86%	\$2,009
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCCS	\$26,969	\$25,363	94%	\$26,867
					\$113,937	\$121,738	107%	\$200,450
5603	NRM - Grants	Inc.	MWS	CEO	\$0	(\$48,971)		(\$57,659)
5613	NRM - Contributions	Inc.	MWS	CEO	\$0	\$0		\$0
					\$0	(\$48,971)		(\$57,659)
Town Planning & Reg Development								
5842	Town Planning Salaries	Exp.	MRS	SP	\$60,000	\$51,120	85%	\$52,000
5872	Superannuation (Town.Plng)	Exp.	MRS	SP	\$5,000	\$4,207	84%	\$4,500
5922	Local Planning Strategy & Scheme Review	Exp.	MRS	SP	\$1,000	\$2,366	237%	\$24,500
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCCS	\$930	\$798	86%	\$804
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCCS	\$13,485	\$12,682	94%	\$13,434
					\$80,415	\$71,172	89%	\$95,237
5973	Town.Plng Fees & Charges	Inc.	MRS	SP	(\$4,000)	(\$14,360)	359%	(\$4,000)
					(\$4,000)	(\$14,360)	359%	(\$4,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
11. RECREATION & CULTURE								
Heritage Other Culture								
019D	Depreciation (Sch 11)	Exp.	CEO	SFO	\$1,000	\$24,696	2470%	\$24,683
7002	Historical Society - Donation	Exp.	CEO	CEO	\$2,350	\$2,350	100%	\$2,350
7012	Historical Society - Rooms	Exp.	CEO	CEO	\$75	\$85	114%	\$90
7022	Old Military Barracks	Exp.	CEO	CEO	\$1,000	\$368	37%	\$1,000
7222	Old Military Barracks - Ground Maint	Exp.	CEO	SH	\$3,300	\$6,613	200%	\$3,750
7024	Old Post Office	Exp.	CEO	SH	\$2,200	\$2,154	98%	\$2,200
7032	Elverd Cottage - Building Mtce	Exp.	CEO	BMC	\$2,280	\$749	33%	\$1,860
7034	Elverd Cottage - Ground Maint	Exp.	CEO	SH	\$1,800	\$2,160	120%	\$1,800
7106	Showgrounds - Building Maintenance	Exp.	CEO	BMC	\$7,400	\$8,483	115%	\$7,000
7101	Annual Show - Works Assistance	Exp.	CEO	SH	\$10,000	\$14,341	143%	\$10,000
7122	Wildflower Weekend	Exp.	CEO	VSO	\$4,000	\$4,266	107%	\$4,000
					\$35,405	\$66,267	187%	\$58,733
7243	Grant - Bush Tucker & Sculpture Trail	Inc.	CEO	MCD&T	\$0	\$0		\$0
					\$0	\$0		\$0
Libraries								
018D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$0	\$0		\$0
6812	Library Salaries	Exp.	MCCS	MCCS	\$70,000	\$70,767	101%	\$70,000
6842	Superannuation (Lib.)	Exp.	MCCS	MCCS	\$6,200	\$6,758	109%	\$6,600
6852	Emp Insurances (Lib)	Exp.	MCCS	MCCS	\$2,000	\$1,850	92%	\$1,950
6862	Conference & Training (Lib)	Exp.	MCCS	MCCS	\$1,000	\$0	0%	\$1,000
6882	Library Operating Expenses	Exp.	MCCS	SLO	\$2,000	\$2,783	139%	\$2,500
6892	Lib Software Licencing	Exp.	MCCS	SLO	\$3,000	\$3,159	105%	\$3,200
6902	Library Resource Purchases	Exp.	MCCS	SLO	\$2,000	\$2,264	113%	\$2,000
6903	Library Regional Activity Plan Contribution	Exp.	MCCS	SLO	\$1,800	\$1,367	76%	\$1,400
6907	Library-Replace Lost/Damaged Books	Exp.	MCCS	SLO	\$250	\$0	0%	\$250
6982	Senior's Week	Exp.	MCCS	SLO	\$0	\$681		\$1,000
6992	Technology Education	Exp.	MCCS	SLO	\$0	\$5,389		\$5,000
6942	Admin Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$13,485	\$12,682	94%	\$13,434
6952	Admin Non Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$2,325	\$1,994	86%	\$2,009
					\$104,060	\$109,694	105%	\$110,343
6963	Library Fines & Penalties - Lost Books	Inc.	MCCS	SLO	(\$10)	\$0	0%	(\$10)
6983	Senior's Week	Inc.	MCCS	SLO	\$0	(\$1,100)		(\$1,000)
6993	Technology Education	Inc.	MCCS	SLO	\$0	(\$8,500)		(\$5,000)
6973	Sundry Income	Inc.	MCCS	SLO	(\$100)	(\$54)	54%	(\$60)
					(\$110)	(\$9,654)	8777%	(\$6,070)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget
Other Recreation And Sport								
017D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$240,000	\$322,766	134%	\$322,589
033P	Loss on Sale of Assets (Other Recreation)	Exp.	MCCS	SFO	\$0	\$0		\$0
6342	Salaries	Exp.	MCCS	MCCS	\$30,000	\$27,682	92%	\$36,000
6343	Superannuation	Exp.	MCCS	MCCS	\$3,000	\$2,907	97%	\$3,500
6446	Conferences & Training	Exp.	MCCS	SRO	\$800	\$1,304	163%	\$1,500
6436	Consultants	Exp.	MCCS	SRO	\$0	\$0		\$10,000
6426	Subscriptions	Exp.	MCCS	SRO	\$200	\$54	27%	\$1,000
6362	Kojonup Springs Conveniences	Exp.	MCCS	SH	\$17,000	\$19,908	117%	\$17,430
6364	Kojonup Springs - Ground Maint	Exp.	MCCS	SH	\$10,000	\$7,891	79%	\$10,000
6372	Apex Park Conveniences - Operating	Exp.	MCCS	SH	\$37,500	\$47,600	127%	\$38,350
6373	Apex Park Conveniences- Building Maint.	Exp.	MCCS	BMC	\$2,000	\$1,941	97%	\$1,800
6374	Apex Park - Grounds Maint	Exp.	MCCS	SH	\$40,000	\$62,337	156%	\$41,050
6382	Railway Reserve Conveniences	Exp.	MCCS	SH	\$3,500	\$3,423	98%	\$3,690
6394	Railway Reserve - Grounds Maint	Exp.	MCCS	SH	\$14,300	\$18,098	127%	\$14,300
6502	Grant Development	Exp.	MCCS	MCCS	\$50,000	\$45,533	91%	\$20,000
6402	Sports Complex - Netball Conveniences	Exp.	MCCS	SH	\$4,420	\$3,838	87%	\$4,520
6403	Sports Complex - Netball Area Maint	Exp.	MCCS	MWS	\$1,000	\$671	67%	\$1,000
6554	Sports Complex - Building Maint	Exp.	MCCS	BMC	\$15,000	\$10,776	72%	\$13,180
6404	Sports Complex - Grounds Maint	Exp.	MCCS	SH	\$110,600	\$150,911	136%	\$120,000
6552	Sports Complex - Cleaning	Exp.	MCCS	SH	\$7,500	\$11,516	154%	\$8,700
6477	Sports Complex - Utilities & Insurance	Exp.	MCCS	MCD&T	\$17,300	\$20,914	121%	\$16,700
6408	Sports Complex - Conveniences	Exp.	MCCS	SH	\$5,900	\$18,101	307%	\$6,300
6414	Sports Complex - Retic & Landscaping	Exp.	MCCS	SH	\$7,020	\$9,129	130%	\$10,000
6415	Sports Complex - Oval Lighting	Exp.	MCCS	BMC	\$3,000	\$4,785	160%	\$5,500
6592	Skatepark	Exp.	MCCS	SRO	\$2,000	\$0	0%	\$3,000
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCCS	SH	\$13,300	\$15,537	117%	\$13,000
6435	Water - Showgrounds Dam Maintenance	Exp.	MCCS	SH	\$3,000	\$86	3%	\$400
6412	Hillman Park - Grounds Maintenance	Exp.	MCCS	SH	\$7,000	\$13,965	199%	\$7,600
6392	Newstead Park - Grounds Maint	Exp.	MCCS	SH	\$11,712	\$12,101	103%	\$11,800
6422	Kojoy Brook (Peace Park) - Grounds Maint	Exp.	MCCS	SH	\$10,000	\$9,995	100%	\$10,000
6444	Muradup Townsite Grounds	Exp.	MCCS	SH	\$16,000	\$17,227	108%	\$16,000
6452	Playground Safety & Minor Upgrades	Exp.	MCCS	SH	\$6,000	\$3,218	54%	\$6,000
6454	Kojonup Town Entrances	Exp.	MCCS	SH	\$2,500	\$4,198	0%	\$2,800
6474	Industrial Area Slashing & Spraying	Exp.	MCCS	SH	\$1,500	\$1,964	131%	\$1,500
6478	Kids Sport Program Expenditure	Exp.	MCCS	SH	\$0	\$0		\$0
6492	Myrtle Benn Reserve	Exp.	MCCS	SH	\$3,500	\$3,099	89%	\$3,500
6494	Sundry Reserves	Exp.	MCCS	SH	\$21,000	\$19,029	91%	\$21,000
6558	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$700	\$2,442	349%	\$1,250
6559	Interest on Loans	Exp.	MCCS	MCCS	\$14,736	\$14,736	100%	\$13,812
6792	Admin Cash Reallocated (Other Rec)	Exp.	MCCS	MCCS	\$26,295	\$24,729	94%	\$26,196
					\$759,283	\$934,408	123%	\$844,967
6563	Vehicle Reimbursement - Club Dev Off	Inc.	MCCS	MCCS	(\$5,000)	\$0	0%	\$0
6613	LotteryWest - Playground/Gym/Shade	Inc.	MCCS	MCCS	\$0	\$0		(\$449,657)
6623	CSRFF Grant - Netball Courts	Inc.	MCCS	MCCS	\$0	\$0		(\$309,995)
6513	Annual Fee - Football Club	Inc.	MCCS	MCCS	(\$640)	\$0	0%	(\$6,000)
6523	Complex Building Hire Fees	Inc.	MCCS	MCCS	(\$2,000)	(\$2,652)	133%	(\$2,000)
6533	Rec Ground Lease Fees	Inc.	MCCS	MCCS	\$0	\$0		(\$1,500)
6553	Contribution-Dept Education - Oval	Inc.	MCCS	MCCS	(\$32,000)	(\$42,319)	132%	(\$35,000)
					(\$39,640)	(\$44,972)	113%	(\$804,152)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
Public Halls & Civic Centres								
016D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$44,000	\$65,050	148%	\$65,015
017P	Loss on Sale Recreation & Culture	Inc.	MCCS	SFO	\$0	\$0		\$0
6202	Memorial Hall - Cleaning & Operations	Exp.	MCCS	SH	\$20,830	\$18,585	89%	\$21,900
6214	Memorial Hall - Building Maint	Exp.	MCCS	BMC	\$20,000	\$15,556	78%	\$8,600
6224	Memorial Hall - Grounds Maint	Exp.	MCCS	SH	\$5,100	\$3,312	65%	\$5,100
6216	Mobrup Hall - Building Expenses	Exp.	MCCS	BMC	\$10	\$4	37%	\$0
6218	Muradup Hall - Building Expenses	Exp.	MCCS	BMC	\$3,700	\$1,810	49%	\$3,000
6219	Qualeup Hall - Building Expenses	Exp.	MCCS	BMC	\$1,000	\$170	17%	\$1,000
6227	Boscabel Hall - Building Expenses	Exp.	MCCS	BMC	\$1,100	\$673	61%	\$1,125
6212	RSL Hall Cleaning & Operations	Exp.	MCCS	SH	\$6,500	\$9,389	144%	\$7,050
6324	RSL Hall Building Maint	Exp.	MCCS	BMC	\$4,700	\$2,760	59%	\$3,800
					\$106,940	\$117,310	110%	\$116,590
6203	Memorial Hall Rentals	Inc.	MCCS	MCCS	(\$5,500)	(\$1,443)	26%	(\$1,000)
6233	Grant - LR&CIP	Inc.	MCCS	MCCS	\$0	\$0		(\$370,000)
6213	Rsl Hall Rentals	Inc.	MCCS	MCCS	(\$2,000)	(\$650)	33%	(\$500)
					(\$7,500)	(\$2,093)	28%	(\$371,500)
Swimming Areas & Beaches								
031P	Loss on Sale of Assets (Pool)	Exp.	MCCS	SFO	\$0	\$0		\$0
050D	Depreciation	Exp.	MCCS	SFO	\$80,000	\$67,492	84%	\$67,455
012A	Annual Leave Accrual	Exp.	MCCS	SFO	\$0	\$980		\$0
6352	Salaries	Exp.	MCCS	MCCS	\$82,000	\$73,486	90%	\$77,000
6353	Superannuation	Exp.	MCCS	MCCS	\$7,500	\$7,054	94%	\$7,500
6354	Conferences & Training	Exp.	MCCS	MCCS	\$1,500	\$0	0%	\$1,500
6356	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$0	\$0		\$7,000
6257	Utilities	Exp.	MCCS	MCCS	\$26,000	\$39,594	152%	\$35,000
6254	Consumables & Minor Expenses	Exp.	MCCS	MCCS	\$7,400	\$4,944	67%	\$5,000
6264	Chemicals	Exp.	MCCS	MCCS	\$0	\$2,304		\$3,500
6258	Insurance	Exp.	MCCS	MCCS	\$8,200	\$8,606	105%	\$8,650
6252	Building Maintenance	Exp.	MCCS	BMC	\$2,610	\$1,315	50%	\$2,000
6261	Maintenance - Builder	Exp.	MCCS	BMC	\$1,000	\$195	20%	\$2,500
6262	Grounds Maintenance	Exp.	MCCS	SH	\$7,000	\$4,351	62%	\$7,000
6272	Equipment Maintenance	Exp.	MCCS	MCCS	\$16,000	\$8,110	51%	\$11,500
6271	Non-Capital Purchases per 10yr Plan	Exp.	MCCS	MCCS	\$0	\$0		\$6,100
6282	Winter Maintenance	Exp.	MCCS	MCCS	\$5,500	\$5,000	91%	\$6,500
6274	Kiosk - COGS	Exp.	MCCS	MCCS	\$5,000	\$5,493	110%	\$5,500
6292	Admin Cash Reallocated (Pool)	Exp.	MCCS	MCCS	\$13,485	\$12,682	94%	\$13,434
					\$263,195	\$241,605	92%	\$267,139
6294	Entry Fees - Season Tickets	Inc.	MCCS	MCCS	(\$11,200)	(\$8,798)	79%	(\$9,000)
6296	Entry Fees - Daily Entry	Inc.	MCCS	MCCS	(\$7,500)	(\$8,894)	119%	(\$9,000)
6295	Kiosk Sales	Inc.	MCCS	MCCS	(\$9,500)	(\$8,701)	92%	(\$8,800)
					(\$28,200)	(\$26,393)	94%	(\$26,800)
Television & Radio Rebroadcast								
6752	Television Translator	Exp.	MCCS	MWS	\$200	\$30	15%	\$200
6772	VHF Repeater Operating/Maintenance	Exp.	MCCS	CEO	\$1,450	\$228	16%	\$0
					\$1,650	\$258	16%	\$200

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
12. TRANSPORT								
Airport Control								
7762	Airport Building - Maintenance	Exp.	MRS	BMC	\$4,080	\$3,674	90%	\$4,000
7764	Airport Building - Cleaning	Exp.	MRS	SH	\$900	\$1,051	117%	\$800
7772	Airstrip Operations	Exp.	MRS	BMC	\$630	\$45	7%	\$50
7774	Airstrip Ground Maint	Exp.	MRS	SH	\$5,000	\$6,881	138%	\$5,000
7771	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$0	\$0		\$350
7761	Interest on Loans	Exp.	MCCS	MCCS	\$0	\$0		\$1,528
					\$10,610	\$11,651	110%	\$11,728
7773	Billboard Advertising	Inc.	MRS	MCCS	\$0	(\$108)		\$0
7793	Miscellaneous Income	Inc.	MRS	MCCS	\$0	(\$217)		\$0
7794	RADS Grant Airstrip	Inc.	MRS	BMC	(\$110,852)	(\$121,698)		\$0
					(\$110,852)	(\$122,023)		\$0
Const. Sts,Rds,Bridges,Depots								
020D	Depreciation (Sch 12)	Exp.	MWS	SFO	\$1,750,000	\$1,846,456	106%	\$1,845,444
					\$1,750,000	\$1,846,456	106%	\$1,845,444
7375	Grant - MRWA Direct	Inc.	MWS	MWS	(\$164,625)	(\$162,975)	99%	(\$162,975)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	(\$554,000)	(\$553,000)	100%	(\$860,667)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	(\$432,500)	(\$432,500)	100%	(\$432,500)
7315	Grant - Speed Signs	Inc.	MWS	MCCS	(\$7,555)	(\$7,555)		\$0
7313	Private Contributions	Inc.	MWS	MWS	\$0	\$0		(\$60,000)
7323	Grant - LR&CIP	Inc.	MWS	MWS	\$0	\$0		(\$99,411)
					(\$1,158,680)	(\$1,156,030)	100%	(\$1,615,553)
Mtce Sts,Rds,Bridges,Depots								
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$15,500	\$19,938	129%	\$15,500
7662	Bridge Maintenance	Exp.	MWS	MWS	\$50,000	\$61,588	123%	\$80,000
7672	Footpath Maintenance	Exp.	MWS	MWS	\$10,000	\$10,294	103%	\$10,000
7682	Lighting Of Streets	Exp.	MWS	MCCS	\$59,000	\$57,098	97%	\$59,000
7692	Depot Maint	Exp.	MWS	MWS	\$36,200	\$42,066	116%	\$34,500
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	SH	\$8,000	\$9,372	117%	\$8,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,200	\$258	21%	\$1,200
7704	Depot - Cleaning	Exp.	MWS	SH	\$16,500	\$18,217	110%	\$17,850
RM01	Grading	Exp.	MWS	MWS	\$550,000	\$612,841	111%	\$550,000
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$130,000	\$116,402	90%	\$130,000
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$95,000	\$66,078	70%	\$95,000
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$60,000	\$56,187	94%	\$60,000
RM06	Roadside Spraying	Exp.	MWS	SH	\$25,000	\$30,662	123%	\$26,500
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$55,020	\$66,740	121%	\$55,020
RM10	Traffic Counter Transportation	Exp.	MWS	MWS	\$770	\$0	0%	\$0
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$3,000	\$361	12%	\$3,000
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$100,000	\$80,357	80%	\$80,000
RM16	Townsite-Kojonup-Verge Mtce	Exp.	MWS	SH	\$78,000	\$91,621	117%	\$78,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	SH	\$15,500	\$23,638	153%	\$15,500
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	SH	\$3,000	\$1,829	61%	\$3,000
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	SH	\$15,000	\$9,005	60%	\$10,000
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$1,366	137%	\$1,000
RM22	Removal of Street Trees	Exp.	MWS	SH	\$10,000	\$3,348	33%	\$19,360
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$8,168	82%	\$10,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MWS	\$269,690	\$253,634	94%	\$268,674
RM24	Carpark Line marking	Exp.	MWS	MWS	\$5,000	\$0	0%	\$5,000
					\$1,622,380	\$1,641,068	101%	\$1,636,104
7605	Sale of Small Items	Inc.	MWS	MWS	\$0	(\$1,684)		(\$7,000)
7683	Street Light Contribution - MRWA	Inc.	MWS	MCCS	(\$10,000)	(\$8,932)	89%	(\$10,000)
					(\$10,000)	(\$10,616)	106%	(\$17,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
13. ECONOMIC SERVICES								
<u>Building Control</u>								
8552	Building Admin. Salaries	Exp.	MRS	DSC	\$55,000	\$60,181	109%	\$58,000
8572	Building Superannuation	Exp.	MRS	DSC	\$8,000	\$10,219	128%	\$10,500
8602	Other Emp Costs (Bldg)	Exp.	MRS	MCCS	\$2,500	\$2,302	92%	\$2,400
8612	Vehicle Operating	Exp.	MRS	DSC	\$5,500	\$4,866	88%	\$5,000
8622	Building Control Expenses	Exp.	MRS	DSC	\$2,500	\$3,928	157%	\$4,300
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCCS	\$13,485	\$12,682	94%	\$13,434
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCCS	\$930	\$798	86%	\$804
					\$87,915	\$94,975	108%	\$94,437
8653	Building Permit Application Fees	Inc.	MRS	DSC	(\$6,500)	(\$13,616)	209%	(\$7,000)
8663	BCITF & BSL Commissions	Inc.	MRS	DSC	(\$150)	(\$288)	192%	(\$280)
8633	Private Pool Inspection Charges	Inc.	MRS	DSC	\$0	\$58		(\$60)
8643	Shared Resources	Inc.	MRS	DSC	(\$10,367)	(\$10,216)	99%	\$0
					(\$17,017)	(\$24,062)	141%	(\$7,340)
<u>Other Economic Services</u>								
014P	Loss (Sch 13)	Exp.	MRS	SFO	(\$3,500)	\$0		\$0
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	SFO	\$100	\$853	853%	\$853
8942	Loss on Disposal of Assets	Exp.	MRS	SFO	\$0	\$0		\$0
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$5,000	\$12,234	245%	\$7,000
8801	Wash Down Bay - Other	Exp.	MRS	MWS	\$0	\$771		\$100
8807	Wash Down Bay - Utility Charges	Exp.	MRS	MWS	\$10,000	\$9,434	94%	\$10,000
8800	Saleyards - Ground Maintenance	Exp.	MRS	SH	\$10,000	\$11,099	111%	\$10,000
8808	Saleyards - Insurances	Exp.	MRS	MCCS	\$300	\$380	127%	\$400
8802	Saleyards - Other	Exp.	MRS	MWS	\$1,200	\$1,175	98%	\$1,200
8814	Kojonup Business Hub (4.3.2)	Exp.	MRS	MCCS	\$5,000	\$0	0%	\$5,000
					\$28,100	\$35,945	128%	\$34,553
8013	Washdownbay Fees	Inc.	MRS	MCCS	(\$15,000)	(\$22,588)	151%	(\$22,600)
8803	Saleyards - Income	Inc.	MRS	MCCS	(\$45,000)	(\$31,392)	70%	(\$31,000)
					(\$60,000)	(\$53,980)	90%	(\$53,600)
<u>Rural Services</u>								
023D	Depreciation (Sch 13)	Exp.	MRS	SFO	\$4,500	\$5,546	123%	\$5,543
8002	Water Standpipes	Exp.	MRS	MWS	\$12,000	\$75,275	627%	\$33,200
8006	Rural Street Addressing	Exp.	MRS	MWS	\$500	\$56	11%	\$100
					\$17,000	\$80,877	476%	\$38,843
8003	Water Standpipe Charges	Inc.	MRS	MCCS	(\$26,000)	(\$35,044)	135%	(\$40,000)
8113	Community Drought Extension Program	Inc.	MRS	MCCS	\$0	\$0		(\$1,000,000)
					(\$26,000)	(\$35,044)	135%	(\$1,040,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget	
Tourism & Area Promotion - The Kodja Place									
013P	Loss On Sale Of Assets (Sch 13)	Exp.	MCD&T	SFO	\$0	\$2,727		\$0	
022D	Depreciation (Sch 13)	Exp.	MCD&T	SFO	\$85,000	\$79,106	93%	\$79,062	
055D	Depreciation	Exp.	MCD&T	SFO	\$150	\$720		\$719	
017A	Annual Leave Accrual	Exp.	MCD&T	SFO	\$0	(\$31,595)		\$0	
017L	Long Service Leave Accrual	Exp.	MCD&T	SFO	\$0	\$6,403		\$0	
8109	Story Area	Exp.	MCD&T	MCD&T	\$2,000	\$0	0%	\$1,000	
8367	Story Area (Digital)	Exp.	MCD&T	MCD&T	\$2,000	\$0	0%	\$1,000	
8110	Catering	Exp.	MCD&T	VSO	\$2,000	\$1,451	73%	\$1,500	
8368	Activity (Educational)	Exp.	MCD&T	VSO	\$500	\$15	3%	\$200	
8126	Insurances - Various	Exp.	MCD&T	MCCS	\$12,500	\$11,397	91%	\$11,500	
8152	Public Liability Insurance - Kodja Place	Exp.	MCD&T	MCCS	\$6,700	\$6,657	99%	\$6,800	
8322	Employee Insurances (Tour)	Exp.	MCD&T	MCCS	\$4,000	\$3,699	92%	\$3,800	
8142	Printing, Stationary & Office Expenses	Exp.	MCD&T	VSO	\$2,950	\$4,976	169%	\$4,200	
8162	Building Maintenance	Exp.	MCD&T	BMC	\$8,000	\$10,670	133%	\$6,250	
8557	Building Maintenance (BCC)	Exp.	MCD&T	BMC	\$2,500	\$4,017	161%	\$2,000	
8164	Utilities	Exp.	MCD&T	VSO	\$25,000	\$31,625	127%	\$30,000	
8166	Cleaning	Exp.	MCD&T	SH	\$26,300	\$32,078	122%	\$29,100	
8172	Grounds Maintenance	Exp.	MCD&T	SH	\$50,000	\$45,693	91%	\$50,000	
8192	Misc Expenses	Exp.	MCD&T	VSO	\$500	\$2,188	438%	\$500	
8302	Salaries (TKP)	Exp.	MCD&T	MCD&T	\$26,700	\$59,475	223%	\$26,700	
8332	Superannuation (TKP)	Exp.	MCD&T	MCD&T	\$1,696	\$2,522	149%	\$1,696	
8202	Salaries (Visitors Centre)	Exp.	MCD&T	MCD&T	\$98,600	\$67,347	68%	\$70,000	
8344	Superannuation (Visitors Centre)	Exp.	MCD&T	MCD&T	\$11,715	\$7,767	66%	\$7,000	
8212	Salaries (Story Place/Gallery)	Exp.	MCD&T	MCD&T	\$37,950	\$26,372	69%	\$26,000	
8345	Superannuation (Story Place / Gallery)	Exp.	MCD&T	MCD&T	\$4,771	\$2,363	50%	\$2,600	
8304	Traineeship (Story Place/Gallery)	Exp.	MCD&T	MCD&T	\$0	\$0		\$30,000	
8112	Fringe Benefits Tax	Exp.	MCD&T	MCD&T	\$4,750	\$1,193	25%	\$380	
8362	Vehicle Operating	Exp.	MCD&T	MCD&T	\$1,200	\$2,415	201%	\$1,000	
8342	Conferences & Training	Exp.	MCD&T	MCD&T	\$3,000	\$2,065	69%	\$2,500	
8312	Legal Expenses	Exp.	MCD&T	CEO	\$1,000	\$0	0%	\$1,000	
8503	Café Sales Misc	Exp.	MCD&T	MCD&T	\$0	\$5,341		\$0	
8554	Café Minor Expenses	Exp.	MCD&T	MCD&T	\$0	\$181		\$0	
8358	Kodja Place Website	Exp.	MCD&T	MCD&T	\$500	\$574	115%	\$550	
8444	Retail Stock - COGS	Exp.	MCD&T	VSO	\$30,000	\$19,000	63%	\$20,000	
8364	Tour Guide Expenses	Exp.	MCD&T	MCD&T	\$4,500	\$3,540	79%	\$3,200	
8394	Events	Exp.	MCD&T	VSO	\$3,000	\$300	10%	\$1,500	
8314	Brochures	Exp.	MCD&T	MCD&T	\$8,000	\$1,500	19%	\$8,000	
8412	Admin Cash Realloc (Tour)	Exp.	MCD&T	MCCS	\$118,664	\$111,599	94%	\$118,217	
8422	Non Cash Admin Realloc (Tour)	Exp.	MCD&T	MCCS	\$2,325	\$1,994	86%	\$2,009	
					\$588,471	\$527,376	90%	\$549,983	
8205	Visitor Fees	Inc.	MCD&T	VSO	(\$8,000)	(\$4,302)	54%	(\$300)	
8203	Hire Fees	Inc.	MCD&T	VSO	(\$2,500)	(\$1,425)	57%	(\$500)	
8204	Tour Groups	Inc.	MCD&T	VSO	(\$4,000)	(\$5,218)	130%	(\$500)	
8207	Activity Fees	Inc.	MCD&T	VSO	(\$1,500)	(\$819)	55%	(\$200)	
8193	Sundry Misc Income - Kodja Place	Inc.	MCD&T	MCD&T	\$0	(\$10,112)		\$0	
8223	Membership Fees & Brochure Racking	Inc.	MCD&T	MCD&T	(\$10,000)	(\$132)	1%	\$0	
8243	Retail Sales	Inc.	MCD&T	MCD&T	(\$58,000)	(\$37,830)	65%	(\$30,000)	
8263	Sales - Commissions	Inc.	MCD&T	MCD&T	\$0	(\$109)		\$0	
8123	Grant - Traineeship	Inc.	MCD&T	MCD&T	(\$30,000)	\$0	0%	(\$30,000)	
8213	Café Lease Fees	Inc.	MCD&T	MCD&T	(\$12,000)	(\$13,693)	114%	(\$13,500)	
114P	Profit on Sale of Assets	Inc.	MCD&T	SFO	(\$4,000)	\$0	0%	\$0	
8283	Donations	Inc.	MCD&T	VSO	(\$3,000)	(\$1,540)	51%	(\$1,000)	
8484	Rose Maze Book Revenue	Inc.	MCD&T	MCD&T	\$0	\$0		\$0	
					(\$133,000)	(\$75,181)	57%	(\$76,000)	
					<i>Net Profit/loss The Kodja Place</i>	<i>(\$455,471)</i>	<i>(\$452,195)</i>	99%	<i>(\$473,983)</i>

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
Tourism & Area Promotion - Other								
029D	Depreciation	Exp.	MCD&T	SFO	\$90,000	\$96,260	107%	\$96,207
8222	Salaries (Other T&AP)	Exp.	MCD&T	MCD&T	\$102,250	\$65,213	64%	\$68,800
8346	Superannuation (Other T&AP)	Exp.	MCD&T	MCD&T	\$15,042	\$5,222	35%	\$5,500
8101	Kojonup Marketing & Promotions	Exp.	MCD&T	MCD&T	\$8,000	\$3,426	43%	\$5,000
8102	Tourism Economic Report	Exp.	MCD&T	CEO	\$2,500	\$0	0%	\$0
8107	Great Southern Treasures	Exp.	MCD&T	CEO	\$7,500	\$7,500	100%	\$10,481
8414	Wool Wagon	Exp.	MCD&T	BMC	\$200	\$0	0%	\$200
8424	Potts Statue Lighting	Exp.	MCD&T	CEO	\$0	\$4,113		\$0
8354	Subscriptions, Accreditation, etc.	Exp.	MCD&T	VSO	\$4,000	\$681	17%	\$4,000
8374	Australia Day Breakfast	Exp.	MCD&T	MCD&T	\$1,000	\$0	0%	\$1,000
8371	EV Charging Station	Exp.	MCD&T	MCCS	\$0	\$0		\$5,000
8432	Railway Station Building Maintenance	Exp.	MCD&T	BMC	\$2,000	\$525	26%	\$1,550
8402	Tourist Railway - 50% Contribution to Ins.	Exp.	MCD&T	CEO	\$0	\$366		\$400
					\$232,492	\$183,306	79%	\$198,138
14. OTHER PROPERTY & SERVICES								
Materials In Store								
9452	Stock Variance A/C	Exp.	MWS	MCCS	\$100	\$0		\$100
					\$100	\$0		\$100
Plant Operation Costs								
9342	Fuel & Oil	Exp.	MWS	MWS	\$215,000	\$219,717	102%	\$215,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$15,000	\$7,885	53%	\$15,000
9362	Parts,Ext Work & Sundries	Exp.	MWS	MWS	\$115,000	\$96,390	84%	\$96,500
112P	Loss On Sale Of Assets (Sch 12)	Exp.	MWS	MCCS	\$112,500	\$29,909	27%	\$49,323
9363	Purchase of Tools	Exp.	MWS	MWS	\$3,000	\$2,306	77%	\$3,000
9372	Wages & Overheads	Exp.	MWS	MWS	\$180,000	\$176,440	98%	\$180,000
9382	Vehicles - Insurance	Exp.	MWS	MWS	\$50,000	\$60,907	122%	\$50,000
9386	Vehicles - Licences	Exp.	MWS	MWS	\$28,000	\$3,400	12%	\$28,000
9402	Less Poc Allocated To W. & S.	Exp.	MWS	MWS	(\$718,500)	(\$595,477)	83%	(\$636,823)
021D	Depreciation (Sch 12)	Exp.	MWS	SFO	\$355,000	\$399,379	113%	\$399,277
025D	Depreciation W/Back	Exp.	MWS	SFO	(\$355,000)	(\$313,646)	88%	(\$399,277)
					\$0	\$87,212		\$0
012P	Profit On Sale Of Assets (Sch 12)	Inc.	MWS	SFO	(\$55,080)	(\$1,765)	3%	(\$1,546)
9393	Income - Diesel Fuel Rebates	Inc.	MWS	SFO	(\$42,000)	(\$41,606)	99%	(\$37,000)
					(\$97,080)	(\$43,371)	45%	(\$38,546)
Private Works								
9002	Private Works	Exp.	MWS	MWS	\$10,000	\$28,620	286%	\$10,000
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$0	\$0		\$10,000
					\$10,000	\$28,620	286%	\$20,000
9003	Private Works Income	Inc.	MWS	MWS	(\$16,000)	(\$38,442)	240%	(\$15,000)
9009	Pte Works-Income-Other Councils-Roads	Inc.	MWS	MWS	\$0	\$0		(\$15,000)
					(\$16,000)	(\$38,442)	240%	(\$30,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget
Public Works Overheads								
021A	Annual Leave Accrual	Exp.	MWS	SFO	\$0	\$22,884		\$0
021L	Long Service Leave Accrual	Exp.	MWS	SFO	\$0	(\$26,239)		\$0
9022	Salaries-Works-Supervisors; Assistance	Exp.	MWS	MWS	\$190,000	\$268,355	141%	\$300,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$19,000	\$23,110	122%	\$19,000
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$2,200	\$0	0%	\$2,200
9062	Emp Insurances (Supervisors)	Exp.	MWS	MWS	\$2,050	\$1,850	90%	\$1,900
9072	Other Staff Expenses (Inc. Fbt)	Exp.	MWS	SFO	\$13,000	\$12,384	95%	\$12,000
9502	Allowances	Exp.	MWS	SFO	\$0	\$4,526		\$12,000
9082	Vehicle Operating	Exp.	MWS	MWS	\$20,000	\$9,187	46%	\$20,000
9081	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$0	\$0		\$7,000
9084	Consulting Technical	Exp.	MWS	MWS	\$15,000	\$1,320	9%	\$15,000
9092	Office Expenses	Exp.	MWS	MWS	\$10,000	\$11,932	119%	\$11,000
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$7,500	\$10,801	144%	\$7,500
9095	RAMM Inventory	Exp.	MWS	MWS	\$15,000	\$9,534	64%	\$20,000
9101	ICT program development for Depot	Exp.	MWS	MWS	\$0	\$0		\$5,000
9102	Training	Exp.	MWS	MWS	\$90,000	\$74,051	82%	\$90,000
9112	Meetings	Exp.	MWS	MWS	\$31,000	\$38,056	123%	\$31,000
9122	Annual Leave	Exp.	MWS	MWS	\$130,000	\$147,335	113%	\$130,000
9132	Public Holidays	Exp.	MWS	MWS	\$84,000	\$84,534	101%	\$84,000
9142	Sick Leave	Exp.	MWS	MWS	\$65,000	\$60,409	93%	\$65,000
9152	Superannuation	Exp.	MWS	MWS	\$160,000	\$170,282	106%	\$160,000
9162	Workers Comp Ins	Exp.	MWS	MCCS	\$32,000	\$30,500	95%	\$31,500
9172	Staff Functions	Exp.	MWS	MWS	\$2,000	\$2,990	149%	\$2,500
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$49,380	123%	\$40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$19,000	\$21,012	111%	\$20,000
9262	Emp Insurances - Pwo	Exp.	MWS	MCCS	\$4,200	\$4,479	107%	\$4,500
9182	Insurance on Works	Exp.	MWS	MWS	\$4,300	\$5,054	118%	\$5,100
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,500	\$5,493	100%	\$5,500
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$1,000	\$4,107	411%	\$3,000
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$700	\$2,112	302%	\$2,000
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$3,000	\$2,397	80%	\$3,000
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$4,000	\$4,330	108%	\$4,000
9421	Small Items (Chainsaws, Mowers etc)	Exp.	MWS	MWS	\$6,500	\$1,312	20%	\$3,000
9422	Sundry Plant Recovery - Automatic Recover	Exp.	MWS	MCCS	\$23,000	\$32,505	141%	\$29,000
9302	Admin Realloc - Cash (Pwo)	Exp.	MWS	MCCS	\$269,690	\$253,633	94%	\$268,674
9332	Admin Non Cash Realloc (Pwo)	Exp.	MWS	MCCS	\$49,290	\$42,282	86%	\$42,595
9312	Less Allocated To Works & Services	Exp.	MWS	MWS	(\$1,317,930)	(\$1,289,279)	98%	(\$1,456,969)
					\$0	\$96,620		\$ -
9323	Sundry Misc Income - Pwo	Inc.	MWS	MCCS	(\$1,000)	\$0	0%	(\$1,000)
					(\$1,000)	\$0		(\$1,000)
Salaries And Wages								
9482	Salaries & Wages Drawn	Exp.	MCCS	MCCS	\$4,800,000	\$4,742,937	99%	\$4,800,000
9492	Workers Comp Allocated	Exp.	MCCS	MCCS	\$10,000	\$55,472	555%	\$50,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCCS	MCCS	(\$4,800,000)	(\$4,692,354)	98%	(\$4,800,000)
					\$10,000	\$106,055	1061%	\$50,000
9493	Workers Compensation Income	Inc.	MCCS	MCCS	(\$10,000)	(\$82,083)	821%	(\$50,000)
					(\$10,000)	(\$82,083)	821%	(\$50,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved	2020/2021 Budget
Unclassified								
015P	Loss (Sch 14)	Inc.	MCCS	SFO	\$0	\$0	100%	\$0
024D	Depreciation (Sch 14)	Exp.	MCCS	SFO	\$16,500	\$21,983	133%	\$21,971
9572	Land Survey & Leasing Costs	Exp.	MCCS	MCCS	\$9,700	\$9,250		\$9,000
9562	Equipment Purchases - Non Capital	Exp.	MCCS	MWS	\$0	\$0		\$0
9682	Misc Expenses-Other Property	Exp.	MCCS	MCCS	\$3,825	\$2,154	56%	\$3,000
					\$30,025	\$33,386	111%	\$33,971
9613	Admin Cash Inc Realloc (Unc)	Inc.	MCCS	MCCS	\$0	\$0		\$0
9625	Small Items Insurance Income	Inc.	MCCS	MCCS	(\$600)	(\$4,262)	710%	(\$4,000)
9626	Sundry Misc Income - Other Property	Inc.	MCCS	MCCS	(\$12,150)	(\$11,999)	99%	(\$13,000)
9627	Sundry Inc - Insurance Premium Refund	Inc.	MCCS	MCCS	(\$20,000)	(\$17,212)	86%	(\$17,000)
9683	Lease Of Ksc Properties	Inc.	MCCS	MCCS	(\$7,500)	(\$16,691)	223%	(\$18,000)
9695	Recoverable Costs	Inc.	MCCS	MCCS	(\$1)	(\$558)	55771%	(\$1)
					(\$40,251)	(\$50,723)	126%	(\$52,001)
Finance & Borrowing								
9862	Interest - Loans - Council	Exp.	MCCS	MCCS	\$0	\$8,573		\$0
9882	Loan Guarentee Fees	Exp.	MCCS	MCCS	\$0	\$0		\$0
9872	Interest - Loans - Self Support	Exp.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$8,573		\$0
9873	Reimburse -Loan Interest- Bowling Club	Inc.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
GRAND TOTALS					(\$1,871,971)	(\$430,258)		(\$2,798,967)

SUMMARIES:								
BY DEPARTMENT:								
Revenue								
	Chief Executive Officer				-\$1,061,600	-\$541,426	51%	-\$625,190
	Manager Corporate & Community Services				-\$5,159,344	-\$6,076,631	118%	-\$6,311,623
	Manager Works & Services				-\$1,283,810	-\$1,297,712	101%	-\$1,760,058
	Manager Regulatory & Technical Services				-\$533,219	-\$562,049	105%	-\$1,434,080
	Manager Community Devel. & Tourism				-\$135,500	-\$86,664	64%	-\$83,200
	Manager Aged Care Services				-\$4,074,595	-\$3,125,863	77%	-\$2,664,854
					-\$12,248,069	-\$11,690,346	95%	-\$12,879,005
Expenditure								
	Chief Executive Officer				\$1,381,663	\$1,426,336	103%	\$765,465
	Manager Corporate & Community Services				\$1,510,852	\$1,965,727	130%	\$1,639,451
	Manager Works & Services				\$3,577,362	\$3,872,260	108%	\$3,743,058
	Manager Regulatory & Technical Services				\$844,499	\$910,568	108%	\$908,075
	Manager Community Devel. & Tourism				\$871,154	\$752,907	86%	\$794,422
	Manager Aged Care Services				\$2,190,568	\$2,332,291	106%	\$2,229,567
					\$10,376,097	\$11,260,088	109%	\$10,080,038
NET RESULT					\$1,871,971	\$430,258		\$2,798,967

A/c	Description	Type	Resp. Manager	Resp. Officer	2019/2020 Budget	2019/2020 YTD Actuals	% Achieved 100%	2020/2021 Budget
SUMMARIES:								
BY RESPONSIBLE OFFICER:								
Revenue								
	Chief Executive Officer				\$0	-\$48,971		-\$57,659
	Manager Corporate & Community Services				-\$4,062,401	-\$4,012,182	99%	-\$4,919,303
	- Senior Finance Officer				-\$4,292,246	-\$4,189,265	98%	-\$4,184,359
	- Senior Library Officer				-\$38,110	-\$49,531	130%	-\$47,570
	- Community Development Officer				-\$5,590	-\$13,374	239%	-\$10,450
	- Sport & Recreation Officer				\$0	\$0		\$0
	- Payroll & Emergency Management				-\$43,050	-\$52,206	121%	-\$54,103
	- Senior Administration Officer				-\$2,200	-\$2,200		-\$2,200
	Manager Works & Services				-\$1,167,125	-\$1,188,601	102%	-\$1,652,553
	- Senior Horticulturalist				\$0	\$0		\$0
	Manager Regulatory & Technical Services				\$0	\$0		\$0
	- Ranger / Building Maintenance Coordinator				-\$116,452	-\$125,555	108%	-\$5,450
	- Development Services Coordinator				-\$37,162	-\$35,214	95%	-\$30,212
	- Shire Planner				-\$4,000	-\$14,360	359%	-\$4,000
	Manager Community Devel. & Tourism				-\$110,000	-\$61,876	56%	-\$73,500
	- Visitor Services Officer				-\$19,000	-\$13,305	70%	-\$2,500
	Manager Aged Care Services				-\$2,350,732	-\$1,883,706	80%	-\$1,835,146
					-\$12,248,069	-\$11,690,346	95%	-\$12,879,005
Expenditure								
	Chief Executive Officer				\$365,238	\$348,808	96%	\$275,290
	Manager Corporate & Community Services				\$2,468,111	\$2,592,238	105%	\$1,984,021
	- Senior Finance Officer				\$2,816,740	\$3,172,198	113%	\$3,030,727
	- Senior Library Officer				\$16,050	\$23,322	145%	\$30,350
	- Community Development Officer				\$16,750	\$5,242	31%	\$13,050
	- Sport & Recreation Officer				\$3,000	\$1,358	45%	\$15,500
	- Payroll & Emergency Management				\$53,000	\$64,414	122%	\$84,810
	- Senior Administration Officer				\$18,500	\$17,590	95%	\$17,000
	Manager Works & Services				\$1,011,600	\$1,283,767	127%	\$1,069,102
	- Senior Horticulturalist				\$766,662	\$896,966	117%	\$785,424
	Manager Regulatory & Technical Services				\$0	\$0		\$0
	- Building Maintenance Coordinator				\$191,215	\$186,909	98%	\$180,968
	- Development Services Coordinator				\$383,608	\$388,369	101%	\$397,996
	- Shire Planner				\$66,000	\$57,693	87%	\$81,000
	Manager Community Devel. & Tourism				\$350,974	\$277,430	79%	\$278,626
	- Visitor Services Officer				\$71,950	\$64,503	90%	\$65,900
	Manager Aged Care Services				\$1,776,700	\$1,879,281	106%	\$1,770,274
					\$10,376,097	\$11,260,088	109%	\$10,080,038
	NET RESULT				\$1,871,971	\$430,258	23%	\$2,798,967

Cell: L118

Comment: Account 1602 - Subscriptions:
Hidden Treasures Moved to Tourism & Area Promotion

Cell: L145

Comment: Account 2572 - Dog Pound:
Includes \$3,500 Capital Request for Pound Upgrade

Cell: L211

Comment: 3365 - Health Plan:
Contribution towards VROC Health Plan

Cell: L248

Comment: 3470 - Playgroup/Toy Library Building Maintenance:
Includes \$2,000 for ceiling repairs & \$3,000 shade sail pole repairs

Cell: L446

Comment: Account 5742:
Additional \$1,000 to remove dead trees along Westcourt Rd & Golf Course

Cell: L521

Comment: Account 6502 - Grant Development:
Youth Precinct Concept Plans for Mens Shed/CWA location - \$20,000

Cell: L529

Comment: Account 6414 - Retic & Landscaping:
\$650 - Near New Ramp
\$4,100 - NE Corner of Football Oval
\$1,250 - East Side of Football Oval
\$4,000 - General Allocation

Cell: L538

Comment: Account 6452 - Playground Safety & Minor Upgrades:
Inspect and repair playground ground equipment 1 day a month - 3 parks

Cell: L593

Comment: Pool Non-Capital Purchases:
New Pool Cleaner - \$3,000
Lane Ropes - \$1,500
Backstroke Flags - \$600
Sump Pump - \$1,000

Cell: L651

Comment: RM10 - MWS:
Account No Longer Needed

Cell: L665

Comment: 7605:
Depot Auction

Cell: L811

Comment: 9008:
Water Jetter Hire

Cell: L815

Comment: 9008:
Water Jetter Hire

Cell: L832

Comment: Account 9095 - RAMM Inventory:
Annual Subscriptions
Plus \$5,000 RAMM Building Componentising

Cell: L833

Comment: Account 9095 - RAMM Inventory:
Annual Subscriptions
Plus \$5,000 RAMM Building Componentising

Cell: L873

Comment: 9572 - Land Survey & Leasing Costs:

Continuation of Blackwood Road/Showgrounds reserve boundary realignments to match built infrastructure.

Cell: L888

Comment: Account 9862 - Interest on Loans:

This is now Allocated to the specific sub-program rather than grouped at Finance & Borrowing.

APPENDIX B
ADMIN OVERHEAD ALLOCATION (ACTIVITY BASED COSTING)
CALCULATION OF COSTS TO SUB-PROGRAMS

<u>CASH</u>		<u>To allocate -\$ 1,343,370</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111120.95	Rates	1.00	\$ 13,434
117020.95	Governance	20.00	\$ 268,674
123820.95	Fire Prevention	3.00	\$ 40,301
126020.95	Animal Control	1.00	\$ 13,434
132120.95	Health	1.00	\$ 13,434
139920.95	Springhaven Lodge	15.00	\$ 201,506
157520.95	Environment	2.00	\$ 26,867
159620.95	Town Planning & Regional Development	1.00	\$ 13,434
161520.95	Community Development	2.25	\$ 30,226
162920.95	Swimming Areas & Beaches	1.00	\$ 13,434
167920.95	Other Recreation	1.95	\$ 26,196
169420.95	Library	1.00	\$ 13,434
177020.95	Road Maintenance	20.00	\$ 268,674
184120.95	The Kodja Place	8.80	\$ 118,217
186720.95	Building Control	1.00	\$ 13,434
193020.95	Public Works Overheads	20.00	\$ 268,674
		100.00	\$ 1,343,370

<u>NON CASH</u>		<u>To allocate -\$ 80,369</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111220.94	Rates	1.5	\$ 1,206
117120.94	Governance	10.0	\$ 8,037
124420.94	Fire Prevention	1.0	\$ 804
126120.94	Animal Control	1.0	\$ 804
132520.94	Health	1.5	\$ 1,206
139820.94	Springhaven Lodge	20.0	\$ 16,074
157420.94	Environment	2.5	\$ 2,009
158320.94	Town Planning & Regional Development	1.0	\$ 804
161420.94	Community Development	2.5	\$ 2,009
169520.94	Library	2.5	\$ 2,009
184220.94	The Kodja Place	2.5	\$ 2,009
186820.94	Building Control	1.0	\$ 804
193320.94	Public Works Overheads	53.0	\$ 42,595
		100.0	\$ 80,369

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	Asset Class	Asset Invest. Type	2019/2020 Budget	2019/2020 YTD Actuals	2020/2021 Budget	SOURCE OF FUNDS														Total Funding			
										RRG	R2R	BBRF & RAAP Housing Initiative	Sport & Rec Facilities Fund	LotteryWest	Community Drought Extension	LR&CIP Grant	ILU Reserve	Sporting Reserve	Other Reserves	Loans	Sale Proceeds	Other Revenue	Restricted Funds		COUNCIL		
Transport - Infrastructure																											
C174	Footpath Capital Improvement Program	1.1.6	MWS	MWS	Infr.	Upgrade	\$ 20,000	\$ 1,123	\$ 30,000																\$ 30,000	\$ 30,000	
C216	Street Kerbing Renewal - Town site	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 60,000	\$ 59,748	\$ 63,000																	\$ 63,000	\$ 63,000
C173	Gravel Re-sheeting Program	1.1.5	MWS	MWS	Infr.	Renewal	\$ 403,000	\$ 427,425																			\$ -
C414	Reconstruct - Kojonup-Frankland Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 140,000	\$ 93,333																\$ 46,667	\$ 140,000
C415	Reconstruct - Kojonup Darkan Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 135,000	\$ 90,000																\$ 45,000	\$ 135,000
C416	Reconstruct - Benn Pde	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 320,000	\$ 213,333																\$ 106,667	\$ 320,000
C247	Widening - Kojonup Frankland Road	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 384,000	\$ 383,550																			\$ -
C417	Widening - Shamrock Road	1.1.5	MWS	MWS	Infr.	Upgrade	\$ -	\$ -	\$ 300,000	\$ 200,000																\$ 100,000	\$ 300,000
C171	Bitumen Reseal - Boscabel Chittinup Rd	1.1.5	MWS	MWS	Infr.	Renewal	\$ 89,500	\$ 88,645	\$ 100,000		\$ 100,000																\$ 100,000
C319	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ 105,000	\$ 105,501	\$ 112,000	\$ 74,667																\$ 37,333	\$ 112,000
C172	Bitumen Reseal - Riverdale Rd	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ 130																			\$ -
C403	Bitumen Reseal - Newstead Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ 128,000	\$ 128,755	\$ 70,000		\$ 70,000																\$ 70,000
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ 105,000	\$ 105,115	\$ 112,000	\$ 74,667																\$ 37,333	\$ 112,000
C321	Bitumen Reseal - Broomehill-Kojonup Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ 135,000	\$ 135,133	\$ 112,000	\$ 74,667																\$ 37,333	\$ 112,000
C418	Seal - Mather Rd	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 120,000		\$ 120,000																\$ 120,000
C419	Seal - Hillier Rd	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 300,000		\$ 72,500				\$ 99,411					\$ 60,000						\$ 68,089	\$ 300,000
C420	Failures - Kojonup-Darkan Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 60,000	\$ 40,000																\$ 20,000	\$ 60,000
C252	Town Drainage Renewal	1.2.8	MWS	MWS	Infr.	Renewal	\$ 20,000	\$ 19,950	\$ 20,000																	\$ 20,000	\$ 20,000
C421	Floodway Repair - Riverdale Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 70,000		\$ 70,000																\$ 70,000
C308	Wooden Culvert Replacement	1.2.8	MWS	MWS	Infr.	Upgrade	\$ 40,000	\$ 46,330																			\$ -
C253	Culvert - Honner St		MWS	MWS	Infr.	Renewal	\$ -	\$ 735																			\$ -
C361	Signage Upgrades		MWS	MWS	Infr.	Upgrade	\$ 10,000	\$ -	\$ 10,000																	\$ 10,000	\$ 10,000
C404	Signage - Electronic Speed Signs		MWS	MWS	Infr.	New	\$ 20,000	\$ 17,900																			\$ -
C262	Airstrip Improvements		MR&TS	BMC	Infr.	Renewal	\$ 238,500	\$ 276,496	\$ 0																		\$ -
Transport - Infrastructure																											
							\$ 1,758,000	\$ 1,796,536	\$ 2,074,000																		
Economic Services																											
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCDT	BMC	L&B	Renewal	\$ 5,000	\$ 4,455	\$ 5,000																	\$ 5,000	\$ 5,000
C054	Promotional Signage at Airstrip	1.4.7	MCDT	MCCS	Infr.	New	\$ -	\$ 1,992	\$ 25,000										\$ 25,000								\$ 25,000
C261	Water Harvesting & Re-use	1.2.11	CEO	MCCS	Infr.	New	\$ -	\$ -	\$ 495,000				\$ 495,000														\$ 495,000
C055	Saleyards & Truck Wash Down Bay	4.3.4	MR&TS	MR&TS	Infr.	New	\$ 15,000	\$ 14,637	\$ 50,000										\$ 50,000								\$ 50,000
C310	Subdivision Expenses	2.4.3	CEO	CEO	L4R	Upgrade	\$ 240,000	\$ 21,139	\$ 240,000										\$ 35,000	\$ 200,000					\$ 5,000	\$ 240,000	
Total Economic Services							\$ 260,000	\$ 42,223	\$ 815,000																		
Other Property & Services																											
C136	Depot - Security Upgrade		MWS	BMC	L&B	Upgrade	\$ 12,000	\$ 11,654																			\$ -
C422	Depot Solar Power		MWS	MWS	P&E	New	\$ -	\$ -	\$ 35,711										\$ 35,711								\$ 35,711
C423	Stockpile Area		MWS	MWS	Infr.	New	\$ -	\$ -	\$ 50,000										\$ 32,611						\$ 17,389	\$ 50,000	
C286	Chemical Shed - replacement/upgrade		MWS	MWS	L&B	Renewal	\$ 10,000	\$ 9,530																			\$ -
Total Other Property & Services							\$ 22,000	\$ 21,183	\$ 85,711																		
GRAND TOTALS							\$ 9,363,439	\$ 7,839,518	\$ 8,702,245	\$ 860,667	\$ 432,500	\$ 1,021,938	\$ 309,995	\$ 449,657	\$ 1,000,000	\$ 469,411	\$ 172,600	\$ 88,000	\$ 407,955	\$ 2,050,000	\$ 128,080	\$ 72,646	\$ -	\$ 1,238,796	\$ 8,702,245		

SUMMARIES:			
Land Held for Resale	\$240,000	\$21,139	\$240,000
Land & Buildings	\$5,621,269	\$4,599,486	\$1,534,315
Infrastructure	\$2,197,260	\$2,091,418	\$6,171,219
Plant & Equipment	\$1,139,600	\$1,003,383	\$711,711
Furn & Equipment	\$165,310	\$124,092	\$45,000
	\$9,363,439	\$7,839,518	\$8,702,245
Asset Renewal	\$2,148,139	\$2,141,345	\$4,294,683
Asset Upgrade	\$806,000	\$543,001	\$1,350,500
New Assets	\$6,409,300	\$5,155,173	\$3,057,062
	\$9,363,439	\$7,839,518	\$8,702,245
Chief Executive Officer	\$256,000	\$21,234	\$240,000
Manager Corporate & Community Services	\$5,239,440	\$4,184,093	\$4,416,274
Manager Works & Services	\$2,719,100	\$2,541,907	\$3,550,315
- Senior Horticulturalist	\$20,000	\$8,773	\$0
Manager Regulatory & Technical Services	\$45,000	\$32,820	\$50,000
- Building Maintenance Coordinator	\$400,000	\$435,723	\$281,600
- Development Services Coordinator	\$72,260	\$71,725	\$63,275
Manager Community Devel. & Tourism	\$0	\$0	\$0
Manager Aged Care Services	\$611,639	\$543,244	\$100,782
	\$9,363,439	\$7,839,518	\$8,702,245

Less NRM	\$ 89,514
Less Energy Efficiency	\$ 5,000
Less two reserve closures	\$ 12,573
Less Business Hub	\$ 5,000
	\$ (0)

	Budget	Council Cash	Difference
2020/2021	\$ 1,238,796	\$ -	\$ (413,961)
2019/2020	\$ 1,652,757	\$ -	\$ 3,909
2018/2019	\$ 1,648,848	\$ -	\$ 166,702
2017/2018	\$ 1,482,146	\$ -	\$ 18,809
2016/2017	\$ 1,463,337	\$ -	\$ 111,320
2015/2016	\$ 1,352,017	\$ -	\$ -

Cell: N8

Comment: C137 - ICT Plan Implementation:
\$14,000 Records Software
\$6,000 major equipment upgrade

Cell: N12

Comment: Account C191 - Office Building:
Toilet Access to library, security locks - \$13,000
Disabled Access - \$20,000

Cell: N40

Comment: C147:
New grab/towel rails, beds, air con

Cell: N42

Comment: C195:
Room Reno upon vacating - \$5,000
Wardrobes upgrade - \$5,000 (per year)

Cell: N52

Comment: C198:
Structural Repairs - Barracks

Cell: N64

Comment: Account C199 - Memorial Hall:
Structural repairs to front of hall for Brick Restoration, heating, painting/lights/ floor coverings/Foyer lighting etc

Cell: N111

Comment: Account C177 - TKP Capital Renewal:
LED light upgrade in main office

Cell: N115

Comment: Account C310 - Subdivision Expenses:
\$160,000 Katanning Road sewer etc, \$30,000 Bagg parking and \$50,000 Industrial Estate

SHIRE OF KOJONUP
APPENDIX D - ASSET DISPOSAL DETAILS
Budget for the year ending 30 June 2021

		2020/2021			
		Net Book Value	Sale Proceeds	Profit	(Loss)
By Program					
Governance					
Holden Trailblazer - MCCA	P&E	\$ 28,658	\$ 28,000		\$ (658)
		\$ 28,658	\$ 28,000	\$ -	\$ (658)
Law, Order & Public Safety					
Holden Colorado - Ranger/BMC	P&E	\$ 27,208	\$ 17,000		\$ (10,208)
		\$ 27,208	\$ 17,000	\$ -	\$ (10,208)
Housing					
Nil.	P&E	\$ -	\$ -		
		\$ -	\$ -	\$ -	\$ -
Economic Services					
Nil.	P&E	\$ -	\$ -		
		\$ -	\$ -	\$ -	\$ -
Other Property & Services					
Caterpillar Front End Loader IT28G	P&E	\$ 51,740	\$ 30,000		\$ (21,740)
Peruzzo Mower/Catcher	P&E	\$ 727	\$ 2,000	\$ 1,273	
Howard Porter Side Tipping Dog Trailer	P&E	\$ 26,246	\$ 20,000		\$ (6,246)
Hino 300 Series 921 Single Cab	P&E	\$ 51,337	\$ 30,000		\$ (21,337)
Water Tanker 10000L	P&E	\$ 807	\$ 1,080	\$ 273	
		\$ 130,857	\$ 83,080	\$ 1,546	\$ (49,323)
Total		\$ 186,723	\$ 128,080	\$ 1,546	\$ (60,189)
By Class					
Land & Buildings		\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 186,723	\$ 128,080	\$ 1,546	\$ (60,189)
Total		\$ 186,723	\$ 128,080	\$ 1,546	\$ (60,189)

Shire of Kojonup						
LIST OF FEES & CHARGES						
CONTENTS	Page #					
Introduction	67		Hall - Memorial and Lesser			81
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Freedom of Information	68		Hall - Equipment			83
Motor Vehicle Licensing	68		Community Bus			83
Other Administration	68		YMCA Bus			83
Animal Control	69		Old School Buildings			84
Health Services	71		Sporting Complex			84
Springhaven Lodge	73		Building Control			86
Independent Living Units	74		Water Standpipes			88
Housing	74		Waybill Books			88
Cemeteries	74		Tourist Railway			88
Sanitation	76		The Kodja Place Precinct			89
Town Planning	77		Saleyards & Truck Wash Down Bay			92
Kevin O'Halloran Memorial Swimming Pool	80		Private Works / Plant Hire			93
Introduction						
The Shire of Kojonup has seven (7) methods of setting its fees and charges, as follows:						
1. Set by Legislation (Internal) - e.g. Local Law						
2. Set by Legislation (External) - e.g. State Law						
3. Upper Limit Cost (s6.17(3)(a) of the Act) - Copies of Information (s.5.96 of the Act)						
4. Upper Limit Cost (s6.17(3)(b) of the Act) - Approvals (s.6.16(d) of the Act)						
5. General - Commercial Activity e.g. Leisure Centre						
6. General - Community Activity e.g. Hall Hire						
7. Other - Limited by Other Legislation - e.g. National Competition Policy						
The method of setting each particular fee or charge is shown in the "Policy" column in this list.						

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Rates							
Property Listing - Electronic	\$ 45.00	\$ 45.00	3	\$ 45.00	N	1283	Senior Finance Officer
Ownership Details	\$ 30.00	\$ 30.00	3	\$ 30.00	N		
Property Settlement / Account Enquiry							
- Standard	\$ 50.00	\$ 55.00	3	\$ 55.00	N		
- Detailed	\$ 94.00	\$ 95.00	3	\$ 95.00	N		
Special Payment Arrangement (Rates)							
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7	\$ 9.00	N	1073	
Interest Charge - Late Payment	11%	11%	7	8%	N	1043	
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	1063	
Freedom of Information Fees							
Application Fee	\$ 30.00	\$ 30.00	2	\$ 30.00	N	2053	Records Officer
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00	2	\$ 30.00	N		
Photocopying	Photocopy Charges	0.20	2	\$ 0.20	Y		
Postage - Standard Envelope	At cost	At cost	2	At cost	N		
Motor Vehicle Licensing							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5	\$ -	N		Senior Finance Officer
- Plus License Plate Charges as set by the Dep't of Transport - as at 1 July 2014	\$200.00	\$ 200.00	7	\$ 200.00			
Other Administration							
Single or Double Sided							Senior Finance Officer
- A4	\$ 0.40	\$ 0.40	5	\$ 0.40	Y	2143	
- A3	\$ 0.80	\$ 0.80	5	\$ 0.80	Y		
- A4 Coloured Paper	\$ 0.50	\$ 0.50	5	\$ 0.50	Y		
Electoral Rolls	\$ 35.00	\$ 35.00	3	\$ 35.00	Y	2053	

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
Council Agenda's and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 10.00	3	\$ 10.00	Y	2053	Executive Assistant	
Council Agenda's and Minutes (free on web or via email) - Annual Subscription	\$ 130.00	\$130.00	3	\$ 130.00	Y			
Hire of Reception Lounge (in accordance with Policy 3.5)								
- Per Day	\$ 100.00	N/A	6	N/A	Y			
- Half Day	\$ 50.00	N/A	6	N/A	Y			
Animal Control								
Pound Fees - Weekdays								
Destruction and Disposal of Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	2663	Ranger/ Building Maintenance Coordinator	
Seizure of a dog without Impounding	\$ 75.00	\$ 75.00		\$ 75.00	N			
Seizure and Impounding of a dog	\$ 110.00	\$ 110.00		\$ 110.00	N			
Sustenance Fee (per day or part thereof)	\$ 20.00	\$ 20.00		\$ 20.00	Y			
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y			
Dog Trap - Refundable Deposit	\$ 100.00	\$ 100.00		\$ 100.00	Y			
Pound Fees - Weekends/After Hours								
Seizure of a dog without Impounding	\$ 130.00	\$ 130.00	6	\$ 130.00	N			
Seizure and Impounding of a dog	\$ 180.00	\$ 180.00	6	\$ 180.00	N			
Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976								
All registrations expire 31st October						2673		
Dogs Registered after 31st May for one year - 50% of appropriate fee								
Dangerous Dog - 1 Year	50	\$ 50.00		\$ 50.00	N			
Dog Kept in an Approved Kennel Establishment (per kennel establishment)	200	\$ 200.00		\$ 200.00	N			
1 Year Registration - Sterilised								
Dog or Bitch	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N			
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 5.00	N			
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
1 Year Registration - Unsterilised								
Dog or Bitch	\$ 50.00	\$ 50.00		\$ 50.00	N	2673	Ranger/ Building Maintenance Coordinator	
Working Dog or Bitch	\$ 12.50	\$ 12.50	2. External Legislation	\$ 12.50	N			
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N			
3 Year Registration - Sterilised								
Dog or Bitch	\$ 42.50	\$ 42.50		\$ 42.50	N			
Working Dog or Bitch	\$ 10.60	\$ 10.60	2. External Legislation	\$ 10.60	N			
Pensioner Concessional Rate	\$ 21.25	\$ 21.25		\$ 21.25	N			
3 Year Registration - Unsterilised								
Dog or Bitch	\$ 120.00	\$ 120.00		\$ 120.00	N			
Working Dog or Bitch	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N			
Pensioner Concessional Rate	\$ 60.00	\$ 60.00		\$ 60.00	N			
Lifetime Registration - Sterilised								
Dog or Bitch	\$ 100.00	\$ 100.00		\$ 100.00	N			
Working Dog or Bitch	\$ 25.00	\$ 25.00	2. External Legislation	\$ 25.00	N			
Pensioner Concessional Rate	\$ 50.00	\$ 50.00		\$ 50.00	N			
Lifetime Registration - Unsterilised								
Dog or Bitch	\$ 250.00	\$ 250.00		\$ 250.00	N			
Working Dog or Bitch	\$ 62.50	\$ 62.50	2. External Legislation	\$ 62.50	N			
Pensioner Concessional Rate	\$ 125.00	\$ 125.00		\$ 125.00	N			
Refunds if Sterilised:								
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Cat Registrations - Statutory Fees - as set and amended by the Cat Act							
All registrations expire 31st October						2674	
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N		Ranger/Building Maintenance Co- ordinator
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50			
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00			
Cat Trap - Daily Hire		\$ 5.00	6. Community	\$ 5.00	Y		
Cat Trap - Refundable Deposit		\$ 50.00		\$ 50.00	N		
Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Ranger - Including Vehicle - 78c/km	\$ 80.00	\$ 80.00	5	\$ 80.00	Y	2633	
Fire Maps	\$ 20.00	\$ 20.00	6	\$ 20.00	Y	2383	Fire and Emergency Management Officer
Health Services							
Environmental Health Officer							
- Resource Sharing with Other Local Government's (per hour)	87.5	\$ 90.13	5. Commercial	\$ 90.13			Manager Regulatory and Technical Services
- Vehicle Usage per kilometre	0.78	\$ 0.78		\$ 0.78			
Trading in Public Places							
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N		Development Services Coordinator
Annual Renewal Fee	\$ 550.00	\$ 550.00		\$ 550.00	N		
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N		
Concessions							
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees			
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Public Buildings - Health (Public Buildings) Regulations 1992							
Application for a public building (under s176 of the Act) or an application to vary a certificate of approval (Regulation 9) - Fee equal to the cost of considering the application not exceeding fee amount:	\$ 871.00	\$ 871.00	2	\$ 871.00	N		Development Services Coordinator
Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976							
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Artificial Manure Depots	\$ 211.00	\$ 211.00		\$ 211.00	N		
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N		
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fat Melting, fat extracting or tallow melting establishments:			2. External Legislation				
- Butcher Shops and similar	\$ 171.00	\$ 171.00		\$ 171.00	N		
- Larger Establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Blood Drying	\$ 171.00	\$ 171.00		\$ 171.00	N		
Gut Scraping, preparation of sausage skins	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fellmongeries	\$ 171.00	\$ 171.00		\$ 171.00	N		
Manure Works	\$ 211.00	\$ 211.00		\$ 211.00	N		
Fish curing establishments	\$ 298.00	\$ 211.00		\$ 211.00	N		
Laundries & Dry-cleaning Establishments	\$ 147.00	\$ 147.00		\$ 147.00	N		
Bone Merchant Premises	\$ 171.00	\$ 171.00		\$ 171.00	N		
Flock factories	\$ 171.00	\$ 171.00		\$ 171.00	N		
Knackeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Processing establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Farming	\$ 298.00	\$ 298.00		\$ 298.00	N		
Rabbit Farms	\$ 298.00	\$ 298.00		\$ 298.00	N		
Fish Processing establishments in which whole fish are cleaned and prepared	\$ 298.00	\$ 298.00	\$ 298.00	N			
Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00	\$ 298.00	N			
Any other offensive trade not specified	\$ 298.00	\$ 298.00	\$ 298.00	N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Caravan Park or Camping Grounds (schedule 3 of Regulations)							
1. Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00	2. External Legislation	\$ 200.00	N	3223	Development Services Co-ordinator
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N		
3. Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00		\$ 100.00	N		
4. Transfer of Licence	\$ 100.00	\$ 100.00		\$ 100.00	N		
Care of Families and Children							
Kojonup Occasional Care - Lot 38 Elverd Street (Annual Rent)	lease	lease	6	lease		3463	Senior Finance Officer
Low Income Housing (Jean Sullivan Units)	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	
Springhaven Lodge							
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments							
Visitors Meals - Lodge							
Breakfast	\$ 5.00	Free	6	Free	Y	4143	Manager Aged Care Services
Lunch	\$ 5.00	\$ 10.00		\$ 10.00	Y		
Dinner	\$ 5.00	\$ 10.00		\$ 10.00	Y		
Staff Meals	\$ 5.00	\$ 10.00		\$ 10.00	Y		
Personal Care Subsidy	set by Legislation	set by Legislation		set by Legislation		4013	
Weekly Rental	set by Legislation	set by Legislation		set by Legislation		4003	
Accommodation Bond	\$ 250,000	\$ 300,000	6	\$ 300,000			
Hire of Treatment Room (per day or part thereof)	n/a	n/a		n/a	Y		
Transport to Medical Appointments - Albany	\$ 200.00	\$ 500.00		\$ 500.00			
Transport to Medical Appointments - Katanning	\$ 60.00	\$ 200.00		\$ 200.00			
Individual Transport to shops -local	\$ 20.00	\$ 50.00		\$ 50.00			
Low care residents - cost of incontinence items -		cost recovery		cost recovery			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Independent Living Units (Loton Close)							
4 Weekly Maintenance - Units	n/a	n/a			Y		
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 135.00	\$ 135.00	5. Commercial	\$ 135.00	N	4083	Manager Corporate and Community Services
North Units - Rent per week (new tenants after 1 July 2015)	\$ 175.00	\$ 175.00		\$ 175.00	N		
South Units - Rent per week	\$ 240.00	\$ 240.00		\$ 240.00	N		
Solier Rd Units - Rent per week				\$ 240.00			
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)	N		
Housing Rental - Per Week							
Excludes negotiated employment packages (Bond of 4 weeks rent)							
8a Newton Street	\$ 200.00	\$ 210.00	5. Commercial	\$ 210.00	N	3703	
8b Newton Street	\$ 200.00	\$ 210.00		\$ 210.00	N		
8c Newton Street				\$ 240.00			
12a Elverd Street				\$ 240.00			
12b Elverd Street				\$ 300.00			
Lot 8 Soldier Road	\$ 290.00	\$ 300.00		\$ 300.00	N		
26 Katanning Road				\$ 350.00			
30 Katanning Road	\$ 280.00	\$ 290.00		\$ 290.00	N		
34 Katanning Road	Lease	Lease		Lease	Y		
39 Vanzuilecom Street	\$ 315.00	\$ 315.00		\$ 315.00	N		
1a Bagg Street (per week)	\$ 125.00	\$ 125.00		\$ 125.00	N		
1b Bagg Street (per night)	\$ 40.00	\$ 40.00		\$ 40.00	Y		
15 Loton Close				\$ 375.00			
Cemeteries							
Right of Burial							
Form of Grant of Right of Burial/Internment			5. Commercial			6013	Senior Library Officer
Land 2.4m x 1.2m where directed by Trustees	\$ 500.00	\$ 550.00	\$ 550.00	Y			
Reservation of Plot	\$ 100.00	\$ 100.00	\$ 100.00	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Internment Fees							
Adult Grave	\$ 1,000.00	\$ 1,100.00	5. Commercial	\$ 1,100.00	Y		Senior Library Officer
Child Grave (under 12 years)	\$ 750.00	\$ 800.00		\$ 800.00	Y		
Grave to be sunk deeper than 1.8m (max 2.4m)							
- Machine Dug per additional 300mm or part thereof (Min \$50)	\$ 250.00	\$ 500.00		\$ 500.00	Y		
Stillborn Child Grave	\$ 500.00	\$ 500.00		\$ 500.00	Y		
Reopening Fees for internment in existing grave	\$ 1,750.00	\$ 1,800.00		\$ 1,800.00	Y	6013	
Re-opening Fees for Exhumation							
- Service not offered - contact Metropolitan Cemeteries Board for details	n/a	n/a		n/a	Y		
Additional Cemetery Charges							
Internment without due notice (2 days)	\$ 500.00	\$ 600.00	5. Commercial	\$ 600.00	Y		
Internment not in usual working hours							
- Tuesday to Friday	\$ 350.00	\$ 400.00		\$ 400.00	Y		
- Saturdays, Sundays, Public Holidays and Mondays	\$ 750.00	\$ 800.00		\$ 800.00	Y		
- After 3pm all other days	\$ 200.00	\$ 220.00		\$ 220.00	Y		
Concrete Plinths (Lawn Cemetery)	\$ 300.00	\$ 300.00		\$ 300.00			
Miscellaneous Cemetery Charges							
Registration of Transfer of Form of Grant of Right of Burial	\$ 50.00	\$ 55.00	3	\$ 55.00	Y		
Copy of Local Laws	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Niche Wall - single and double opening	\$ 405.00	\$ 405.00	5	\$ 405.00	Y		
- 2nd opening for double	\$ 330.00	\$ 330.00		\$ 330.00	Y		
Memorial Plaques							
Administration Fees to arrange:			5. Commercial				
- Single Memorial Plaque with Standard Inscription	\$ 85.00	\$ 90.00		\$ 90.00	Y		
- Double Memorial Plaque with Standard Inscription	\$ 85.00	\$ 90.00		\$ 90.00	Y		
- Second Inscription on Double Memorial Plaque	\$ 85.00	\$ 90.00		\$ 90.00	Y		
Note: Cost of Freight and the Plaque shall be paid by the purchaser							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Cemetery Licences							
Licence to Erect a Headstone and / or Kerbing	\$ 50.00	\$ 60.00	5. Commercial	\$ 60.00	N	6023	Senior Library Officer
Licence to Erect a Monument	\$ 50.00	\$ 60.00		\$ 60.00	N		
Licence to Erect a Nameplate	\$ 50.00	\$ 60.00		\$ 60.00	N		
Funeral Directors Single Licence for one Interment	\$ 125.00	\$ 125.00		\$ 125.00	N		
Funeral Directors Annual Licence Fee	\$ 300.00	\$ 300.00		\$ 300.00	N		
Sanitation - Refuse							
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 355.00	\$ 360.00	5. Commercial Activity	\$ 360.00	N	5023	Manager Corporate and Community Services
- Note: Rubbish weekly, Recycling fortnightly							
Additional Recycling Service	\$ 170.00	\$ 175.00		\$ 175.00	N		
Additional Rubbish Service	\$ 200.00	\$ 205.00	\$ 205.00	N			
Sanitation - Other							
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00	6. Community Activity	\$ 18.00	Y		Manager Regulatory and Technical Services
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 18.00		\$ 18.00	Y		
Asbestos (per cubic metre)	\$ 60.00	\$ 60.00		\$ 60.00	Y		
Portable Chemloo Toilet							
- Hire Fee - between 1 and 7 days	\$ 350.00				Y		
- Bond	\$ 250.00			Y			
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00							
Sewerage							
Septic Tank/Apparatus Installation Fees							
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N		Manager Regulatory and Technical Services
Issuing a 'Permit to Use an Apparatus'	\$ 118.00	\$ 118.00		\$ 118.00	Y		
Liquid Waste Disposal Fee (per Kilolitre)	\$ 50.00	\$ 80.00	5. Commercial	\$ 80.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Town Planning Applications							
Part 1 - as provided in Planning & Development Regulations 2009							
Development Applications:							
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:							
a) not more than \$50,000	\$ 147.00	\$ 147.00	2. Set by External Legislation	\$ 147.00	N	Shire Planner	
b) more than \$50,000 but not more than \$500,000	0.32% of Value	0.32% of Value		0.32% of Value	N		
c) more than \$500,000 but not more than \$2.5 m	\$1,700 + 0.257% per \$1 > \$500,000	\$1,700 + 0.257% per \$1 > \$500,000		\$1,700 + 0.257% per \$1 > \$500,000	N		
d) more than \$2.5m but not more than \$5 m	\$7,161 + 0.206% for every \$1 >\$2.5m	\$7,161 + 0.206% for every \$1 >\$2.5m		\$7,161 + 0.206% for every \$1 >\$2.5m	N		
e) more than \$5 m but not more than \$21.5 m	\$12,633 + 0.123% for every \$1 > \$5m	\$12,633 + 0.123% for every \$1 > \$5m		\$12,633 + 0.123% for every \$1 > \$5m	N		
f) more than \$21.5 million	\$34,196	\$34,196		\$34,196			
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out							
Determine an application to amend or cancel development approval		\$295		\$295	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Extractive Industry:							
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00	2. Set by External Legislation	\$739.00 The fee in item 3 plus, by way of penalty, twice that fee.	N		Shire Planner
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.	The fee in item 3 plus, by way of penalty, twice that fee.					
Subdivisions:							
5. Providing a subdivision clearance for:							
a) not more than 5 lots	\$73.00 per lot	\$73.00 per lot	2. Set by External Legislation	\$73.00 per lot \$73.00 per lot for first 5 lots and then \$35.00 per lot \$ 7,393.00	N		
b) more than 5 lots but not more than 195 lots	\$73.00 per lot for first 5 lots and then \$35.00 per lot	\$73.00 per lot for first 5 lots and then \$35.00 per lot					
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00					
Home Occupations:							
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	2. Set by External Legislation	\$ 222.00			
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.	The fee in item 6 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73.00	\$73.00	2. Set by External Legislation	\$73.00	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	The fee in item 8 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N		Shire Planner
Other:							
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration , extension or change has not commenced or been carried out	\$295.00	\$295.00	2. Set by External Legislation	\$295.00	N		
11. Determining an application for change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration , extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.	The fee in item 10 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N		
12. Zoning Certificate	\$ 73.00	\$ 73.00	2. Set by External Legislation	\$ 73.00	N		
13. Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00		\$ 73.00	N		
14. Issue of written planning advice	\$ 73.00	\$ 73.00		\$ 73.00	N		
Part 1 - as provided in Planning & Development Regulations 2009							
Director/Shire Planner (per hour)	\$ 88.00	\$ 88.00	2. Set by External Legislation	\$ 88.00	N		
Manager/Senior Planner (per hour)	\$ 66.00	\$ 66.00		\$ 66.00	N		
Planning Officer (per hour)	\$ 36.86	\$ 36.86		\$ 36.86	N		
Other Staff e.g. Environmental Health Officer (per hour)	\$ 36.86	\$ 36.86		\$ 36.86	N		
Secretary/Administrative Staff (per hour)	\$ 30.20	\$ 30.20		\$ 30.20	N		
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
Kevin O'Halloran Memorial Swimming Pool								
Daily Admission Charges (Including Vacation Swimming)								
Adults	\$ 2.00	\$ 2.00	6. Community Activity	\$ 2.00	Y	6296	Manager Corporate and Community Services	
Seniors	\$ 2.00	\$ 2.00		\$ 2.00	Y			
Children (3 years old and above)	\$ 2.00	\$ 2.00		\$ 2.00	Y			
Children (0 to 3 years old)	Free	Free		free	Y			
Spectators	Free	Free		free	Y			
All School based (Education Department) activities as per above entry fees	as above	per entry fee		As per entry fee or season pass	Y			
Seasonal Passes								
Child Single Season Pass	\$ 50.00	\$ 50.00	6. Community Activity	\$ 50.00	Y	6294		
Seniors Single Season Pass	\$ 50.00	\$ 50.00		\$ 50.00	Y			
Adult Single Season Pass	\$ 75.00	\$ 75.00		\$ 75.00	Y			
Family (2 Adults & 2 Children under 16 years)	\$ 150.00	\$ 150.00		\$ 150.00	Y			
If family has more than 4 members, then additional children shall be \$10 per child								
Other								
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	6296		
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		\$ 8.00	Y	6294		
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		\$ 10.00	Y	6296		
BBQ Hire	\$ 20.00	\$ -		\$ -	Y	6293		
PA System (per hour)	\$ 10.00	\$ 10.00		\$ 10.00	Y			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
Memorial and Lesser Hall								
DAY AND EVENING:								
Private and/or Commercial								
Main Hall	\$ 220.00	\$ 220.00	5. Commercial Activity	\$ 220.00	Y	6203	Community Development Officer	
Lesser Hall	\$ 150.00	\$ 150.00		\$ 150.00	Y			
Kitchen	\$ 100.00	\$ 100.00		\$ 100.00	Y			
Entire Facility		\$ 420.00		\$ 420.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 100.00	\$ 110.00	6. Community Activity	\$ 110.00	Y			
Lesser Hall	\$ 75.00	\$ 75.00		\$ 75.00	Y			
Kitchen	\$ 50.00	\$ 50.00		\$ 50.00	Y			
Entire Facility				\$ 210.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 20.00	\$ 20.00		\$ 20.00	Y			
Pre-function Preparation (refer additional charges)								
DAY OR EVENING (or part thereof):								
Private and/or Commercial								
Main Hall	\$ 170.00	\$ 170.00	5. Commercial Activity	\$ 170.00	Y			
Lesser Hall	\$ 120.00	\$ 120.00		\$ 120.00	Y			
Kitchen	\$ 60.00	\$ 60.00		\$ 60.00	Y			
Entire Facility		\$ 315.00		\$ 315.00				
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 85.00	\$ 85.00	6. Community Activity	\$ 85.00	Y			
Lesser Hall	\$ 60.00	\$ 60.00		\$ 60.00	Y			
Kitchen	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Entire Facility		\$ 155.00		\$ 155.00				
Backstage area for meeting	\$ 15.00	\$ 15.00		\$ 15.00	Y			
Pre-function Preparation (refer additional charges)								
School Productions & Rehearsals for Community Production 50% of appropriate fee hire								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Memorial Hall and Lesser Hall							
Hourly rate - Community Groups only	\$ 20.00	\$ 20.00	6. Community Activity	\$ 20.00	Y	6203	Community Development Officer
Memorial Hall and Lesser Hall - Additional Charges							
Memorial Hall and Lesser Hall - Bonds (Refundable)							
- Standard Hire Bond	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N		
- Non Alcoholic bev &/or food served (per booking)	\$ 265.00	\$ 265.00	5 & 6	\$ 265.00	N		
- With liquor per booking	\$ 350.00	\$ 350.00	5 & 6	\$ 350.00	N		
Casual Hirers Insurance per booking	free	free	5 & 6	free	Y		
Additional Cleaning Charge - per hour	\$ 65.00	\$ 75.00	5 & 6	\$ 75.00	Y		
RSL Hall Hire							
Day or Evening (or part thereof)							
- Private / Commercial	\$ 90.00	\$ 100.00	5	\$ 100.00	Y	6213	
- Community Groups / Organisations	\$ 45.00	\$ 50.00	6	\$ 50.00	Y		
Day & Evening							
- Private / Commercial	\$ 150.00	\$ 150.00	5	\$ 150.00	Y		
- Community Groups / Organisations	\$ 75.00	\$ 75.00	6	\$ 75.00	Y		
RSL Hall - Specified Use per hour - Community Groups only	\$ 15.00	\$ 15.00	6	\$ 15.00	Y		
RSL Hall - Additional Charges							
RSL Hall - Bonds (Refundable)							
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 170.00	N		
- Non Alcoholic beverages &/or food served (per booking)	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N		
- With liquor per booking	\$ 280.00	\$ 280.00	5 & 6	\$ 280.00	N		
Casual Hirers Insurance per booking	free	free	5 & 6	free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 75.00	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
CWA Building								
CWA Lease	lease	lease	6. Community Activity	lease	Y			
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.								
Hall Equipment (External to Hall)								
Note: No equipment is to be hired external to the facility (that it belongs to) other than from the RSL Hall as per Council Policy 2.3.1.								
Equipment Hire Bond	\$ 185.00	\$ 185.00	5 & 6	\$ 185.00	Y	6213	Community Development Officer	
Table Hire per Day	\$ 5.00	\$ 5.00	5 & 6	\$ 5.00	Y			
Chair Hire per Day	\$ 2.00	\$ 2.00	5 & 6	\$ 2.00	Y			
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00	5 & 6	\$ 1.00	Y			
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75	5 & 6	\$ 0.75	Y			
Cutlery (per setting per day)	\$ 0.50	\$ 0.50	5 & 6	\$ 0.50	Y			
Breakages - charged at replacement cost			5 & 6	cost	Y			
Community Bus								
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133		
Community Group Hire (per km rate)	\$ 0.75	\$ 0.75	6	\$ 0.75	Y			
Private / Business Users Hire (per km rate)	\$ 1.60	\$ 1.60	5	\$ 1.60	Y			
Note: Bus to be returned full of fuel								
YMCA Bus								
Community Group/Not for Profit Organisation						6135		
- Free Hire within Kojonup - (per km rate outside of District)	\$ 0.80	Not for Hire	6	Not for Hire	Y			
Private / Business Users								
- Hire per day *Plus	\$ 60.00	Not for Hire	5	Not for Hire	Y			
- * per km rate	\$ 1.00	Not for Hire	5	Not for Hire	Y			
Note: Bus to be returned full of fuel								
Community Bus - Bond	\$ 260.00	\$ 260.00	5 & 6	\$ 260.00	N			
Note: The CEO is given the authority to vary the Bond payable, dependant on circumstances, but not more than 50%								
Insurance excess payable.	\$ 1,000.00	\$ 1,000.00	5	\$ 1,000.00	Y			
Intentional Damage to vehicle including Graffiti	Full Cost of Repairs	Full Cost of Repairs	5	Full Cost of Repairs	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Old School Buildings							
- Annual Contribution per user Group Playgroup and Toy Library	\$ 200.00	\$ 200.00	6	\$ 200.00	N	3473	
Recreation Sporting Complex							
Recreation Sporting Complex - Day OR Evening (or part thereof)							
Private and/or Commercial:							
						6523	
Kitchen Hire Only	\$85.00	\$85.00	5. Commercial Activity	\$85.00	Y		Sport and Recreation Officer
Meetings - per / hour (minimum charge - 2 hours)	\$60.00	\$60.00		\$60.00	Y		
Main Upstairs Function Room Only	\$185.00	\$185.00		\$185.00	Y		
Main Upstairs Function Room & Kitchen	\$230.00	\$230.00		\$230.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$320.00	\$320.00		\$320.00	Y		
Change rooms (per hour / per room)	\$35.00	\$35.00		\$35.00	Y		
Community Organisation:							
Kitchen Hire Only	\$45.00	\$55.00	6. Community Activity	\$55.00	Y		
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$30.00		\$30.00	Y		
Main Upstairs Function Room Only	\$125.00	\$125.00		\$125.00	Y		
Main Upstairs Function Room & Kitchen	\$160.00	\$160.00		\$160.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$200.00	\$200.00		\$200.00	Y		
Change rooms (per hour / per room)	\$20.00	\$20.00		\$20.00	Y		
Recreation Sporting Complex - Day AND Evening							
Private and/or Commercial:							
Kitchen Hire Only	\$100.00	\$100.00	5. Commercial Activity	\$100.00	Y		
Main Upstairs Function Room Only	\$240.00	\$240.00		\$240.00	Y		
Main Upstairs Function Room & Kitchen	\$280.00	\$280.00		\$280.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$400.00	\$400.00		\$400.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Community Organisation:							
Kitchen Hire Only	\$55.00	\$55.00	6. Community Activity	\$55.00	Y	6523	Sport and Recreation Officer
Main Upstairs Function Room Only	\$130.00	\$130.00		\$130.00	Y		
Main Upstairs Function Room & Kitchen	\$175.00	\$175.00		\$175.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$255.00	\$255.00		\$255.00	Y		
Recreation Sporting Complex - Specified Use (Schools 50%)							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$20.00	\$20.00	6	\$20.00			
Recreation Sporting Complex - Additional Charges							
Recreation Sporting Complex - Bonds (Refundable)							
- Standard Hire Bond	\$200.00	\$200.00	5. Commercial Activity	\$200.00	N		
- Hire Bond (Food & Bev - without alcohol)	\$300.00	\$300.00		\$300.00	N		
- Hire Bond (with alcohol)	\$450.00	\$450.00		\$450.00	N		
Casual Hirers Insurance per booking	free	free		free	Y		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$75.00	\$75.00		\$75.00	Y		
Pre-function preparation fee - per hour *							
- * Maximum of 4 hours prior to booking	\$30.00	\$30.00	\$30.00	Y			
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees	As per fees	Y			
<i>Note: No Set-up Assistance can be provided at the Sporting Complex</i>							
Oval Hire							
Daily (6am- 5pm)	\$ 80.00	\$ 80.00	6. Community Activity	\$ 80.00	Y		
Night (5pm - 12pm) (including lights)	\$ 125.00	\$ 125.00		\$ 125.00	Y		
Per hour	\$ 15.00	\$ 15.00		\$ 15.00	Y		
Squash Court Hire							
Daily (6am- 5pm)	\$ 100.00	\$ 100.00	6. Community Activity	\$ 100.00	Y		
Night (5pm - 12pm)	\$ 95.00	\$ 100.00		\$ 100.00	Y		
Per hour	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Sporting Club Members - Oval & Squash Court Hire Fee	Nil	Nil		Nil			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)								
Senior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00	6. Community Activity	\$ 150.00	N	029B	Sport and Recreation Officer	
Junior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00		\$ 150.00	N			
Squash Club - (up to 6 sets G & S)	\$ 300.00	\$ 300.00		\$ 300.00	N			
Hockey Club - (4 keys G only)	\$ 100.00	\$ 100.00		\$ 100.00	N			
Netball Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 50.00	N			
Cricket Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 50.00	N			
No Additional Keys are supplied								
Recreational Facilities - Annual Fees								
Cricket - November each year	\$ 800.00	\$ 800.00	6. Community Activity	\$ 800.00	N	6533		
Junior Cricket	\$ 50.00	\$ 100.00		\$ 100.00				
Football (Complex, Oval & Change rooms) - March each year	\$ 4,800.00	\$ 4,800.00		\$ 4,800.00	N			
Hockey (Complex & Oval) - March each year	\$ 1,150.00	\$ 1,150.00		\$ 1,150.00	N			
Squash (Complex, Courts & Change rooms) March each year	\$ 1,700.00	\$ 1,700.00		\$ 1,700.00	N			
Netball - March each year	\$ 420.00	\$ 420.00		\$ 420.00	N			
Croquet Club (Hockey Oval)	\$ 100.00	\$ 100.00		\$ 100.00				
Building (as per Building Regulations 2012)								
Building Permits								
Minimum Fee (in all cases)	\$ 105.00	\$ 105.00	2. Set by External Legislation	\$ 105.00	N	8653	Development Services Coordinator	
Class 1 and 10 Buildings								
Uncertified Application	Value of works x 0.32%	Value of works x 0.32%		Value of works x 0.32%	N			
Certified Application	Value of works x 0.19%	Value of works x 0.19%		Value of works x 0.19%				
Demolition	\$ 97.70	\$ 105.00	\$ 105.00					

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Class 2 to 9 Buildings							
Certified Application	x 0.09%	0.09%	2. Set by External Legislation	0.09%			Development Services Coordinator
Demolition (per storey)	\$ 97.70	\$ 105.00		\$ 105.00			
Application for Occupancy Permit		\$ 105.00		\$ 105.00			
Application for Occupancy Permit (unauthorised work)		0.18% of estimated value		0.18% of estimated value			
Minor Amendment to Permits (including extensions)	\$ 105.00	\$ 105.00		\$ 105.00	N		
Preliminary Plans - For the examination of, and report on	25% of the fee for issue of a licence	25% of the fee for issue of a licence		25% of the fee for issue of a licence	Y		
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x 0.38%	Value of works x 0.38%		Value of works x 0.38%	N		
Approval of battery operated smoke alarms	\$ 179.40	\$ 179.40		\$ 179.40			
Construction Training Levy							
Council acts as an agent for the Construction Training Fund and the fees are based on 0.20% of the value of construction when the value exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the value		Based on 0.20% of the value	N	011E	
Note: \$8.25 . GST fee is retained by the Council				N			
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)							
Value \$45,000 or Below:			2. Set by External Legislation				
Building Permit	\$ 61.65	\$ 61.65	\$ 61.65	N			
Demolition Permit	\$ 61.65	\$ 61.65	\$ 61.65	N			
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	\$ 61.65	\$ 61.65	\$ 61.65	N			
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30	\$ 123.30	N			
Note: \$5.00 Inc. GST of this fee is retained by the Council					8663		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Value Over \$45,000:							
Building Permit	.137% of Value of work	0.137% of the value of the work	2. Set by External Legislation	0.137% of the value of the work	N		Development Services Coordinator
Demolition Permit	.137% of Value of work	0.137% of the value of the work		0.137% of the value of the work	N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	61.65	\$ 61.65		\$ 61.65	N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	0.274% of the value of the work	0.274% of the value of the work		0.274% of the value of the work	N		
Note: \$5.00 Inc. GST of this fee is retained by the Council						8663	
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00		8663	
Private Swimming Pool Inspection Fee	\$ 57.45	\$ 58.45		\$ 58.45	N		
Water Standpipe Charges							
- per kilolitre (Potable)	\$ 5.00	\$ 5.00	5. Commercial Activity	\$ 10.00	N	8003	Manager Regulatory and Technical Services
- per kilolitre (Non-Potable)	\$ 4.00	\$ 4.00		\$ 4.00			
- minimum charge	\$ 10.00	\$ 10.00		\$ 10.00	N		
- per kilolitre (Potable) Muradup				\$ 5.00			
- swipe key	N/A	\$ -		N/A	Y		
- fob key	\$ 30.00	\$ 30.00		\$ 30.00			
Waybill books	\$ 20.00	\$ 20.00	7	\$ 20.00	Y	2053	Senior Finance Officer
Tourist Railway							
Old Railway Goods Shed Museum - annual rent							Senior Administration Officer
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
The Kodja Place Precinct								
Kodja Place Entry Fees (Local Residents Free of Charge)								
Adult	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	8205	Manager Community Development & Tourism	
Senior or concession card	\$ 5.00	\$ 5.00		\$ 5.00	Y			
Child and /or student (under 3 free)	\$ 5.00	\$ 5.00		\$ 5.00	Y			
Family 2 adults + 2 or more children	\$ 25.00	\$ 25.00		\$ 25.00	Y			
Visitor(s) accompanied by Kojonup Resident	50% of fee	50% of fee		50% of fee	Y			
Groups over 10 (per person)	\$ 8.00	\$ 8.00		\$ 8.00	Y			
School Groups over 10 (per person)	\$ 4.00	\$ 4.00	6. Community Activity	\$ 4.00	Y			
School Groups over 10 (per person) with activity kits (additional charge)	\$ 3.00	\$ 3.00		\$ 3.00	Y			
Friends of KP Annual Adult Pass	\$ 30.00	\$ 30.00	5. Commercial Activity	N/A	Y			
Friends of KP Annual Child Pass	\$ 15.00	\$ 15.00		N/A	Y			
Friends of KP Annual Family Pass	\$ 50.00	\$ 50.00		N/A	Y			
Additional Services								
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 3.50	\$ 4.00	5	\$ 4.00	Y	8207		
After Hours and Public Holiday Fee - per hour								
Noongar Guide	\$	\$ 60.00	5. Commercial Activity	\$ 60.00				
Kodja Place staff	\$	\$ 50.00		\$ 50.00				
Kodja Place staff (public holiday)	\$	\$ 100.00		\$ 100.00				
Room & Equipment Hire								
Community Groups:								
Community Room hire			6. Community Activity					
- Half Day	\$ 40.00	\$ 45.00		\$ 45.00	Y	8203		
- Full Day	\$ 80.00	\$ 90.00		\$ 90.00	Y			
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 1.50	\$ 2.00		\$ 2.00	Y			
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)								
- Half Day	\$ 35.00	\$ 40.00		\$ 40.00	Y			
- Full Day	\$ 70.00	\$ 80.00	\$ 80.00	Y				

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Private &/or Commercial:							
Community Room hire							
- Half Day	\$ 50.00	\$ 55.00		\$ 55.00	Y		
- Full Day	\$ 100.00	\$ 110.00		\$ 110.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 1.50	\$ 2.00	5. Commercial Activity	\$ 2.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day	\$ 45.00	\$ 50.00		\$ 50.00	Y		
- Full Day	\$ 90.00	\$ 100.00		\$ 100.00	Y		
Additional Hire Services (Private &/or Commercial):							
- CMR Projector and Screen		\$ 80.00		\$ 80.00	Y	8203	
- Projector - External Hire	\$ 25.00	\$ 40.00		\$ 40.00	Y		
- Screen - External	\$ 15.00	\$ 20.00	5. Commercial Activity	\$ 20.00	Y		
- Whiteboard - (in-house only and markers not provided)	\$ 15.00	\$ 15.00		\$ 15.00	Y		
Mipro Amplifier only (includes radio microphone, microphone stand)		\$ 60.00		N/A	Y		
Mipro Amplifier and Speaker (includes radio microphone and stand, 2 speaker stands)		\$ 100.00		N/A	Y		
Hire of Rose Maze or stage area per hour (upto 4 hrs then all day hire)		\$ 20.00		\$ 20.00			
Hire of Rose Maze or stage area (full day during business hours)	\$ 120.00	\$ 150.00	5 & 6	\$ 150.00	Y		
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	\$ 100.00	\$ 100.00	5 & 6	\$ 100.00	N		
Access to Community Room kitchen - Community	\$ 40.00	N/A	6	N/A	Y		
Access to Community Room kitchen - Private/Commercial	\$ 75.00	N/A	5	N/A	Y		
Table Hire per day		\$ 5.00		\$ 5.00	Y		
Chair Hire per day		\$ 2.00		\$ 2.00	Y		
Crockery - excludes cups and saucers (per set per day)		\$ 1.00		\$ 1.00	Y		
Crockery - cups and saucers (per set incl teaspoon per day)		\$ 0.75		\$ 0.75	Y		
Cutlery (per setting per day)		\$ 0.50		\$ 0.50	Y		
Breakages - charged at replacement cost.							

Manager Community
Development &
Tourism

Shire of Kojonup										
LIST OF FEES & CHARGES										
2020/2021										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2018/2019	2019/2020								
Coach Tours/Packages (minimum 15 people)										
Adult (normal entry)	\$ 7.00	\$ 7.50	5. Commercial Activity	\$ 7.50	Y	8203	Manager Community, Development and Tourism			
Senior (normal entry)		\$ 4.00		\$ 4.00						
Child (normal entry)	\$ 3.50	\$ 3.50		\$ 3.50	Y					
Guided tour (outside normal tour times but in business hours) Adult	\$ 8.50	\$ 8.50		\$ 8.50	Y					
Guided tour (outside normal tour times but in business hours) Child	\$ 4.00	\$ 4.00		\$ 4.00	Y					
Billy Tea and Damper (per person) additional to entry.	\$ 3.50	\$ 4.00		\$ 4.00	Y					
Visitor Centre										
Membership (local business) (includes website & brochure raking fees)	\$ 70.00	\$ 70.00	5. Commercial Activity	N/A	Y	8223	Manager Community, Development and Tourism			
Membership (non-local businesses only includes website)	\$ 70.00	\$ 70.00		N/A	Y					
Membership (individual - consignees)	\$ 40.00	\$ 40.00		N/A	Y					
Operator (DL Brochure raking fee)	\$ 85.00	\$ 85.00		\$ 85.00	Y					
Operator (A4 Brochure raking fee)	\$ 100.00	\$ 100.00		\$ 100.00	Y					
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	\$ 110.00	\$ 110.00		N/A	Y					
Operator (A4 Brochure raking fee - within Australia's South West)	\$ 120.00	\$ 120.00		N/A	Y					
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	\$ 125.00	\$ 125.00		N/A	Y					
Commissions:										
- KAC Retail					15%					
- Retail	20%	30%		30%						
- Accommodation Providers	15%	15%		15%	Y					
Information Bay Advertising							Manager Community, Development and Tourism			
Advertisement - per year	\$ 200.00	\$ 250.00	5. Commercial Activity	\$ 250.00	Y	8483	Manager Community, Development and Tourism			
Artwork	at cost	at cost		at cost	Y					

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
<u>Saleyard and Washdown Bay</u>							
Carcass Removal from Saleyards							Manager Regulatory and Technical Services
- Per Head (1 - 20 carcasses)	\$ 16.00	\$ 16.00	5. Commercial Activity	\$ 16.00	Y	8803	
- In excess of 20 carcasses - to be removed by agent							
Saleyard Fees General Sales - per head of sheep	\$ 1.85	\$ 1.85		\$ 1.85	Y		
Saleyard Fees Single Vendor Sales - per head of sheep	\$ 1.85	\$ 1.85		\$ 1.85	Y		
Washdown Bay - per minute	\$ 1.00	\$ 1.50		\$ 1.50	Y	8013	
Washdown Bay - minimum charge	\$ 10.00	\$ 10.00		\$ 10.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2020/2021							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2018/2019	2019/2020					
Private Works / Plant Hire							
Plant Hire (per hour with operator - Normal Hours)							
Grader	\$ 200.00	\$ 230.00	5. Commercial Activity	\$ 230.00	Y	9003	Manager Works & Services
Skid Steer	\$ 170.00	\$ 175.00		\$ 175.00	Y		
Loader	\$ 195.00	\$ 200.00		\$ 200.00	Y		
Loader plus Pruning Attachment	\$ 267.00	\$ 270.00		\$ 270.00	Y		
Excavator	\$ 210.00	\$ 250.00		\$ 250.00	Y		
Excavator Plus Pruning Attachment	\$ 225.00	\$ 250.00		\$ 250.00	Y		
Mini Digger	\$ 170.00	\$ 200.00		\$ 200.00	Y		
Prime Mover	\$ 170.00	\$ 200.00		\$ 200.00	Y		
Prime Mover and Tanker (33,000ltrs)	\$ 200.00	\$ 250.00		\$ 250.00	Y		
Prime Mover and Low Loader	\$ 200.00	\$ 250.00		\$ 250.00	Y		
Prime Mover and Side tipping Trailer	\$ 200.00	\$ 250.00		\$ 250.00	Y		
Light Truck up to 2T	\$ 130.00	\$ 150.00		\$ 150.00	Y		
3T Tipper	\$ 140.00	\$ 160.00		\$ 160.00	Y		
13T Tipper	\$ 160.00	\$ 180.00		\$ 180.00	Y		
13T Tipper - including Plant Trailer	\$ 180.00	\$ 220.00		\$ 220.00	Y		
13T Tipper - including Side Tipping Trailer	\$ 220.00	\$ 220.00		\$ 220.00	Y		
Tractor	\$ 160.00	\$ 160.00		\$ 160.00	Y		
Tractor Plus Attachments	\$ 190.00	\$ 190.00		\$ 190.00	Y		
Self Propelled Vibrating Roller	\$ 150.00	\$ 190.00		\$ 190.00	Y		
Multi Tyred Roller	\$ 150.00	\$ 190.00		\$ 190.00	Y		
Ride on Mower	\$ 130.00	\$ 150.00		\$ 150.00	Y		
Small Tanker 10,000ltr - includes 13T Tipper	\$ 180.00	\$ 190.00	\$ 190.00	Y			
Forklift	\$ 120.00	\$ 120.00	\$ 120.00	Y			
Light Vehicles	\$ 110.00	\$ 130.00	\$ 130.00	Y			
Water Jetter	\$ -	\$ 190.00	\$ 190.00				
Note:							
1. Where the Prime Mover and Low Loader are used to transport plant to a job and they remain on the site without being used only those							
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.							
3. Plant is available for "Dry Hire" under Policy 4.9 Private use of Council Plant and Equipment.							
4. If Shire labour, including plant operators is required out of ordinary depot operating hours, then the appropriate overtime rate will be charged to the person or organisation requesting the private works.							

Shire of Kojonup								
LIST OF FEES & CHARGES								
2020/2021								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2018/2019	2019/2020						
Small Equipment Hire 0 - 3 hours								
Turf Cutter	\$ 30.00	\$ 30.00	5	\$ 30.00	Y	9003	Manager Works & Services	
High Volume Pump	\$ 30.00	\$ 30.00	5	\$ 30.00	Y			
Mobile Compressor	\$ 30.00	\$ 30.00	5	\$ 30.00	Y			
Chainsaw (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y			
Whipper Snipper (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y			
Wacker Packer (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y			
Trailer (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y			
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)								
Labour Hire - Private Works	\$ 90.00	\$ 90.00	5	\$ 90.00	Y			
Materials								
Gravel and Sand (Community Rate)								
Gravel per Cubic Metre*	\$ 27.00	\$ 30.00	5	\$ 30.00	Y			
Sand per Cubic Metre*	\$ 27.00	\$ 30.00	5	\$ 30.00	Y			
* plus plant hire & Labour cost if delivered								
Vehicle Impound Fees								
Vehicle Impound Fees	New Fee	New Fee		\$ 200.00				
plus oncharge of cost to remove vehicle eg towing fees								