

SHIRE OF KOJONUP

Annual Budget

2018 – 2019



“SMART KOJONUP”

*Mort Wignall (Manager of Regulatory Services)
with contractor Derek Rowe upgrading the
water reuse pipeline.*

SHIRE OF KOJONUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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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**.



INTRODUCTION BY THE CHIEF EXECUTIVE OFFICER

As stated in last year's budget papers the challenge whenever undertaking major capital works is replenishing reserve accounts to meet Asset Management requirements such as maintenance, renewal or replacement. The State Government has questioned the need for rate increases above 2% for metropolitan councils as a 1% increase may raise in excess of \$150,000 per annum. For Kojonup to raise this amount requires an increase of 4.05%. Yet there is little comment regarding increases in utility charges, emergency services levy, fuel costs and wages.

Then there is the question of financial viability, for example, *“What is the minimum amount of rates that need to be raised to meet Long Term Financial Planning projections against the total income required so that there is not an over reliance on grant revenue?”*

Rates revenue for the 2017/18 financial year represented 42% of total operating revenue, realistically if Council wishes to achieve the deliverables contained within the Community Strategic Plan and to meet ongoing operational commitments is it unrealistic not to raise at least 60% from rates revenue?

Reserve funds are achieved through an operational surplus. Another alternative is via loan borrowings (particularly when interest rates are low) and the community benefit can be extended over a longer period therefore repayment includes future ratepayers. Reserve funds and borrowings can also be leveraged against external funds/grants either on a \$ for \$ basis or higher ratio which will occur with the Regional Aged Appropriate Program and Building Better Regions Fund – Great Southern Housing Initiative as State and Federal funding has been secured.

Kojonup certainly does not wish to place itself in a position where it needs to borrow funds in order to meet operational obligations. The Council's focus is ensuring operational efficiencies achieve a small surplus which can be transferred to Reserve Accounts.

The Council also recognises that we must live within our means hence a proposed rate increase of 4% which will raise an additional \$144,000. Unfortunately projects, maintenance and renewal requests were deferred in 2017/18 given the additional works required at the Sports Complex with the access ramp and stormwater drainage improvements. Council is always challenged to do more with less but not to an extent where service levels are jeopardised or outcomes are unrealistic.

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 small decrease of \$165,823 as follows:

- Opening balance (1 July 2018) - \$3,500,532
- Closing budgeted balance (30 June 2019) - \$3,334,709

The figures above include \$1,580,533 of cash-backed bonds paid by residents of Springhaven Lodge.

Loans

The Council's loan indebtedness continues to be very low, with an outstanding balance at 30 June 2018 of \$384,651. This budget includes the raising of three (3) new loans as follows:

- Sports Complex Wall - \$100,000
- Aged Units – GSHI - \$205,000
- Staff Housing – GSHI - \$225,000

Following the raising of these new loans, it is budgeted that the loan balance outstanding as at 30 June 2019 will be \$884,130. Further information on these loans can be seen at Note 6 of this budget.

So What is in the Budget?

Governance:

ICT Plan Implementation - \$60,000

Town Wi-Fi & Digital Signage - \$50,000

Furniture/Chambers technology - \$25,000

Office Building Capital Renewal - \$13,500

Law, Order & Public Safety:

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

Local Law Review - \$3,000

Housing:

Great Southern Housing Initiative (Key Worker)(50%) - \$969,166 (grants and loan)

Great Southern Housing Initiative (Aged)(50%) - \$512,000 (grants and loan)

Springhaven iCare Software - \$30,000

Springhaven Laundry Equipment Allowance - \$20,000

Springhaven Furniture, Air-Conditioning & Building - \$43,500

Springhaven SIHI Project (carry over) - \$49,628

Jean Sullivan/Loton Close Independent Living Unit's Building Renewal – \$16,500

ILU Finalisation - \$10,000



(Independent Living Units, Loton Close – February 2018)



(1st stage of the Community Garden and ramp to Springhaven Lodge from Loton Close – February 2018)

Community Amenities:

Re-paint Railway Station - \$24,000

Render/Repair Barracks & Old Post Office - \$5,000

Kojonup Cemetery Upgrade (Carry Over) - \$7,250

Muradup Cemetery Upgrade (Remove Pine Trees) - \$10,000

Liquid Waste Facility - \$20,000

Townscape Plan - \$22,000

Town Furniture - \$30,000

Natural Resource Management Operations – fully funded from Reserves



(Old Post Office Before)



(Old Post Office After – June 2018)



Recreation & Culture:

Memorial Hall / Theatrical / Harrison Place DESIGN - \$10,000

Swimming Pool – Painting – \$45,000

Sporting Complex - Building issues (Balustrade) - \$14,000

Sporting Complex – Wall & Ramp - \$333,706

Sporting Complex - New Access and Parking Arrangements - \$100,000

Sporting Complex – Resurface Netball Surrounds - \$5,000

Apex Park Upgrade - \$10,000

Trails Master Planning - \$3,000

Contribution to Golf Club Roof - \$1,500

BBRF Business Plan - \$8,000



(Ping Pong Table Installed at Newstead Park – January 2018)

Transport:

Plant (as per 12 year plan):

- Net Cost \$550,000 – 12 year average
- Major Plant Repairs - \$10,000

Airstrip Building Improvements - \$5,000

Airstrip Promotional Signage - \$25,000

Signage Upgrades - \$10,000

Footpaths - \$66,000

Kerbing - \$47,000

Road Construction - \$1.25m (As per draft 10 year Program)

- Gravel Re-sheeting - \$375,000
- Widening Kojonup-Darkan Rd - \$124,000
- Widening Kojonup-Frankland Rd - \$501,000
- Bitumen Reseal – Kojonup-Darken Rd - \$108,000
- Bitumen Reseal – Kojonup Frankland Rd - \$84,000
- Bitumen Reseal – Kojonup Townsite - \$18,000
- Town Drainage Renewal - \$20,000
- Wooden Culvert Replacement - \$20,000



(Old Lights being taken out at the Air Strip)



(Pile of Old Lights that were taken out)



(New LED Lights Installed at the Air Strip – July 2018)



(Pensioner Road Upgrades – December 2017)



Economic Services:

The Kodja Place:

- Shelving & Storage - \$5,000
- Seal Car Park, Signage & Line Marking - \$20,000
- Rose Maze Structures - \$5,000
- Solar Panels - \$35,000

Water re-use and recycle project (carry over) – \$27,048

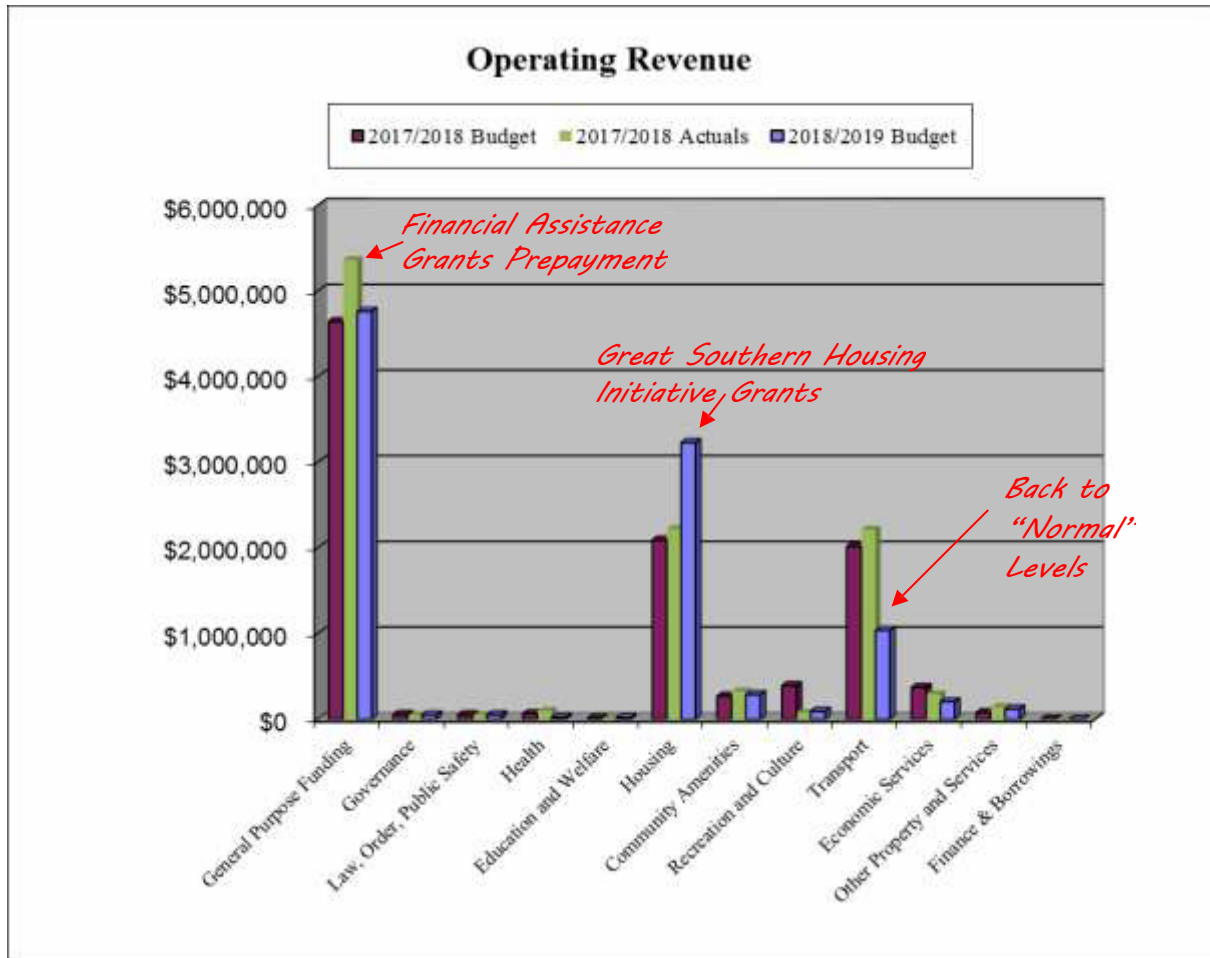
Automation of Water Re-Use - \$15,000

Saleyards Renewal - \$40,000

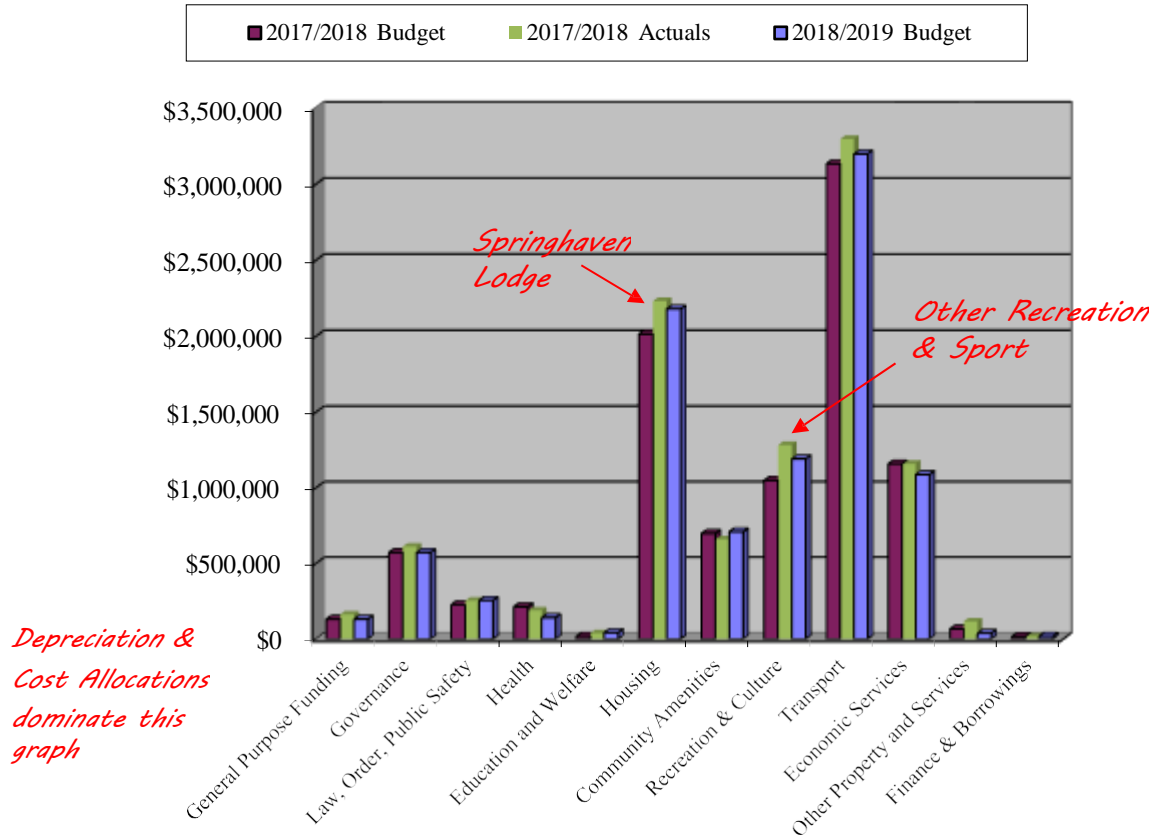
Sub-division expenses - \$115,000

Budget & Financial Summary

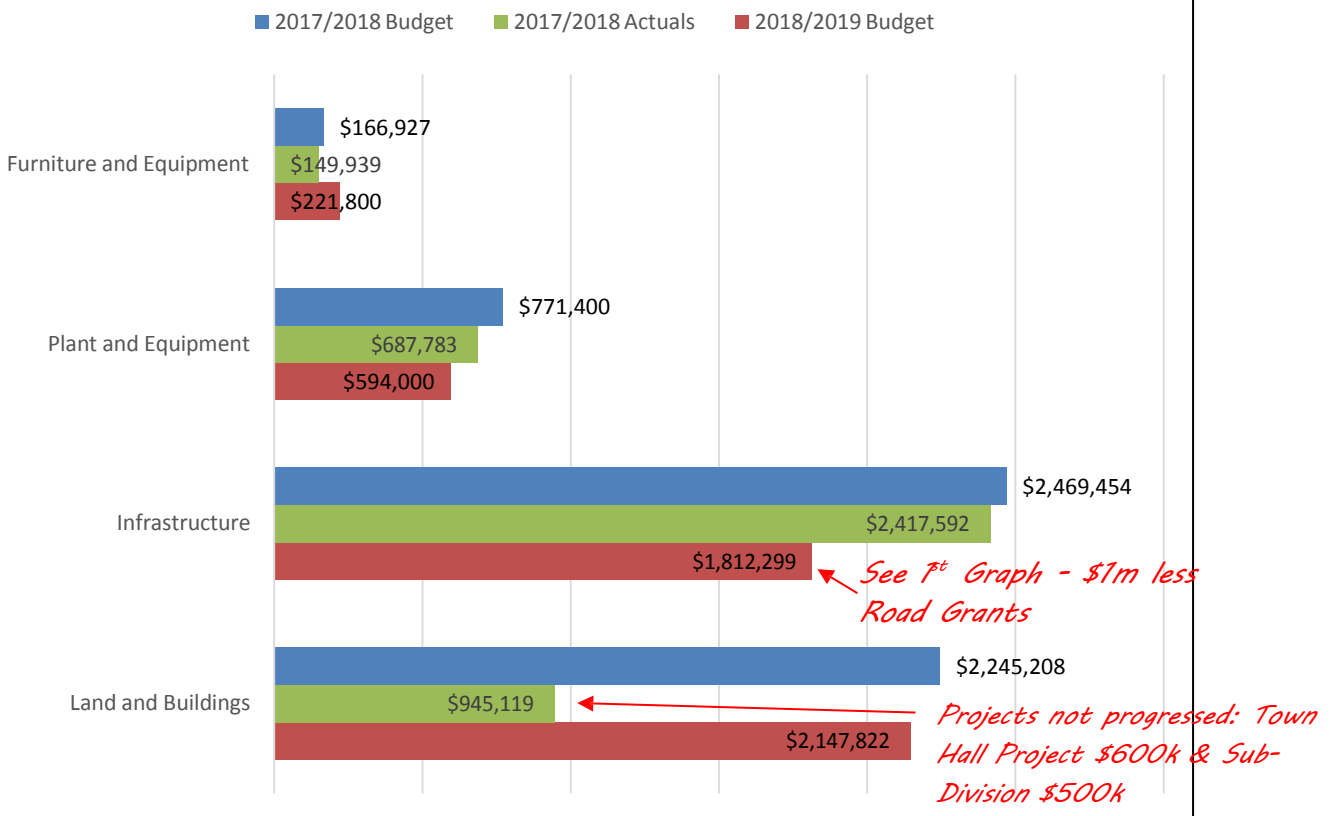
The following graphs summarise the 2018/2019 Annual Budget and analyse specific major items and trends to give greater meaning and understanding:



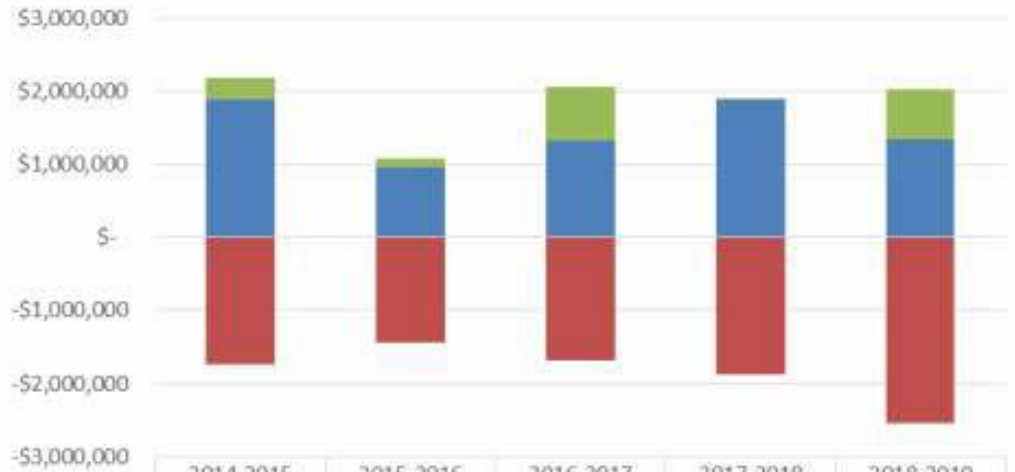
Operating Expenditure



Capital Expenditure - Budget vs Actual vs Budget

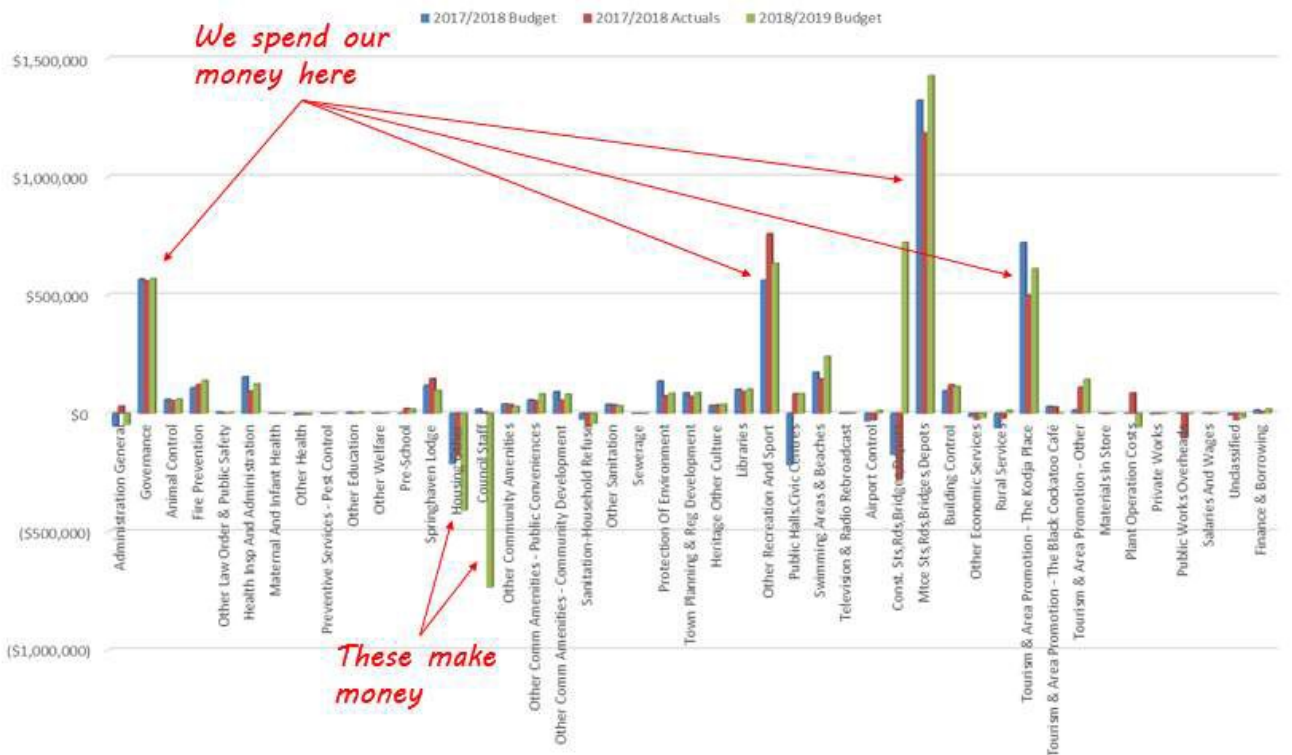


Budget Trends

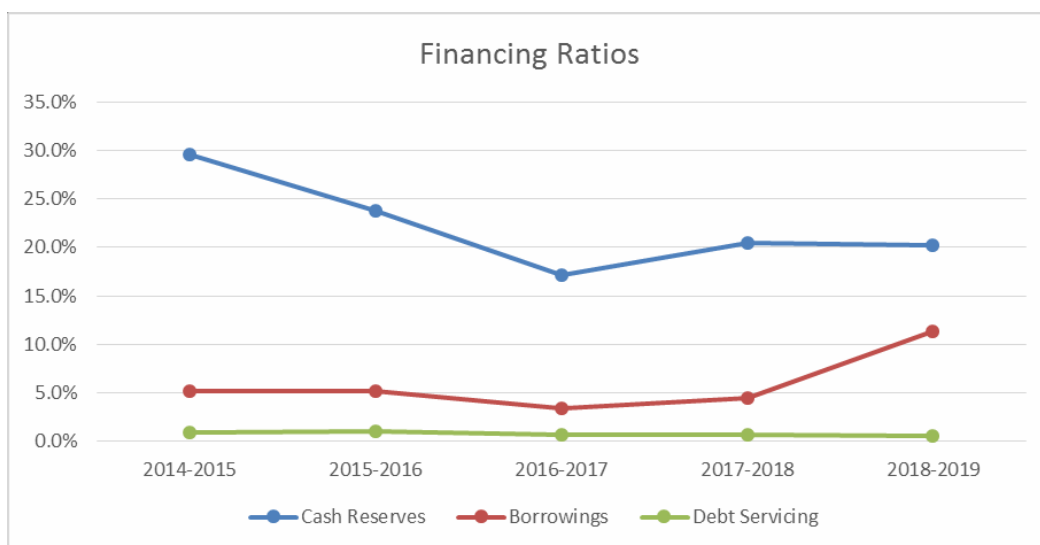
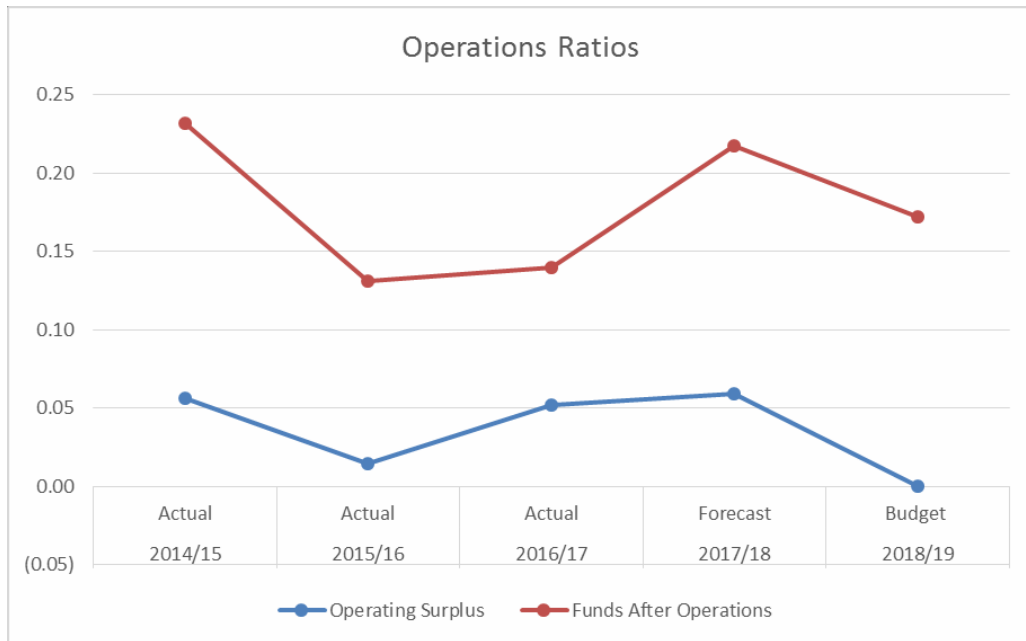


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Cash Provided through Financing Activities	\$285,219	\$136,748	\$743,588	\$21,139	\$683,584
Cash Required for Capital Investment	-\$1,744,677	-\$1,442,382	-\$1,682,478	-\$1,881,645	-\$2,532,536
Cash Provided by Operations	\$1,890,510	\$952,266	\$1,318,757	\$1,887,337	\$1,336,546

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



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



Conclusion

The 2018/19 Budget process included consideration of and implications to the Long Term Financial Plan, Community Strategic Plan, Corporate Business Plan, Asset Management Plan, Risk Management Plan, Workforce Plan, as well as our ability to meet and respond to changes in government funding streams, regulation, cost shifting and the political landscape.

I express my sincere gratitude to Councillors who now as “normal practice” 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.

Council will continue to engage and consult with the community to rank priorities and assess external funding opportunities which have severely diminished given the state’s unsatisfactory financial position.

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 to change, 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 so 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 2018/19 Financial Year.

Rick Mitchell-Collins
Chief Executive Officer

16 July 2018

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	3,862,655	3,707,976	3,716,156
Operating grants, subsidies and contributions	9	2,226,472	3,067,504	2,146,500
Fees and charges	8	1,252,390	1,201,481	1,153,996
Interest earnings	10(a)	124,011	105,766	124,000
Other revenue	10(b)	305,323	614,381	452,538
		<u>7,770,851</u>	<u>8,697,108</u>	<u>7,593,190</u>
Expenses				
Employee costs		(4,033,006)	(4,236,077)	(3,710,218)
Materials and contracts		(1,098,228)	(1,935,521)	(2,088,318)
Utility charges		(253,860)	(336,647)	(275,050)
Depreciation on non-current assets	5	(3,118,040)	(3,115,615)	(2,767,467)
Interest expenses	10(d)	(17,605)	(15,922)	(15,922)
Insurance expenses		(302,810)	(314,219)	(328,174)
Other expenditure		(730,795)	(60,769)	(14,112)
		<u>(9,554,344)</u>	<u>(10,014,770)</u>	<u>(9,199,261)</u>
		<u>(1,783,493)</u>	<u>(1,317,662)</u>	<u>(1,606,071)</u>
Non-operating grants, subsidies and contributions	9	2,074,086	2,149,856	2,447,388
Profit on asset disposals	4(b)	28,700	0	5,500
Loss on asset disposals	4(b)	(11,300)	0	(98,000)
Net result		307,993	832,194	748,817
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		307,993	832,194	748,817

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

FOR THE YEAR ENDED 30TH JUNE 2019

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 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		47,910	48,116	51,400
General purpose funding		4,760,199	5,360,088	4,641,029
Law, order, public safety		51,736	49,327	52,850
Health		24,700	99,315	64,500
Education and welfare		18,000	12,691	12,850
Housing		2,181,450	2,208,159	1,952,222
Community amenities		287,276	326,370	269,424
Recreation and culture		91,450	76,664	92,460
Transport		10,000	78,490	75,000
Economic services		202,750	294,218	303,700
Other property and services		95,380	143,671	77,758
		7,770,851	8,697,109	7,593,193
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(572,410)	(610,801)	(571,832)
General purpose funding		(131,951)	(161,917)	(131,405)
Law, order, public safety		(255,152)	(253,137)	(221,856)
Health		(142,051)	(189,050)	(213,002)
Education and welfare		(41,370)	(38,734)	(18,293)
Housing		(2,180,133)	(2,231,834)	(2,015,149)
Community amenities		(708,736)	(659,399)	(697,687)
Recreation and culture		(1,191,794)	(1,282,529)	(1,049,363)
Transport		(3,198,521)	(3,296,902)	(3,133,182)
Economic services		(1,087,023)	(1,158,325)	(1,157,726)
Other property and services		(27,600)	(115,966)	26,155
		(9,536,741)	(9,998,594)	(9,183,340)
Finance costs	6, 10(d)			
Housing		(3,524)	(894)	(894)
Recreation and culture		(14,080)	(15,282)	(15,029)
		(17,604)	(16,176)	(15,923)
		(1,783,494)	(1,317,661)	(1,606,070)
Non-operating grants, subsidies and contributions	9	2,074,086	2,149,856	2,447,388
Profit on disposal of assets	4(b)	28,700	0	5,500
(Loss) on disposal of assets	4(b)	(11,300)	0	(98,000)
Net result		307,992	832,195	748,818
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		307,992	832,195	748,818

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

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 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,859,385	3,671,020	3,733,524
Operating grants, subsidies and contributions		2,450,588	3,165,705	2,372,500
Fees and charges		1,302,390	1,213,481	1,224,632
Interest earnings		124,011	105,766	154,000
Goods and services tax		(40,905)	0	392,304
Other revenue		315,323	639,381	465,123
		8,010,792	8,795,353	8,342,083
Payments				
Employee costs		(4,033,006)	(4,137,521)	(3,712,547)
Materials and contracts		(1,070,581)	(1,597,199)	(2,012,486)
Utility charges		(253,860)	(328,147)	(258,520)
Interest expenses		(17,605)	(16,716)	(15,923)
Insurance expenses		(302,810)	(314,219)	(328,174)
Other expenditure		(730,795)	(60,769)	(84,303)
		(6,408,657)	(6,454,571)	(6,411,953)
Net cash provided by (used in) operating activities	3	1,602,135	2,340,782	1,930,130
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(115,000)	(32,470)	0
Payments for purchase of property, plant & equipment	4(a)	(2,848,622)	(1,750,370)	(3,140,610)
Payments for construction of infrastructure	4(a)	(1,812,299)	(2,417,592)	(2,322,179)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,074,086	2,149,856	2,502,688
Proceeds from sale of plant & equipment	4(b)	169,300	168,931	185,000
Net cash provided by (used in) investing activities		(2,532,535)	(1,881,645)	(2,775,101)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(30,431)	(40,478)	(40,478)
Proceeds from self supporting loans	6(a)	7,840	7,396	7,361
Proceeds from new borrowings	6(b)	530,000	100,000	850,000
Net cash provided by (used in) financing activities		507,409	66,918	816,884
Net increase (decrease) in cash held		(422,991)	526,055	(28,087)
Cash at beginning of year		3,823,352	3,297,299	3,041,705
Cash and cash equivalents at the end of the year	3	3,400,361	3,823,354	3,013,618

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	512,404	485,572	502,314
		512,404	485,572	502,314
Revenue from operating activities (excluding rates)				
Governance		50,910	48,116	55,400
General purpose funding		897,544	1,652,112	924,873
Law, order, public safety		51,736	49,327	52,850
Health		24,700	99,315	64,500
Education and welfare		18,000	12,691	12,850
Housing		2,182,750	2,208,159	1,952,222
Community amenities		287,276	326,370	269,424
Recreation and culture		91,450	76,664	92,460
Transport		10,000	78,490	75,000
Economic services		203,250	294,218	303,700
Other property and services		119,280	143,671	79,258
		3,936,896	4,989,133	3,882,537
Expenditure from operating activities				
Governance		(572,410)	(610,801)	(571,832)
General purpose funding		(131,951)	(161,917)	(131,405)
Law, order, public safety		(255,152)	(253,137)	(226,856)
Health		(142,051)	(189,050)	(213,002)
Education and welfare		(41,370)	(38,734)	(18,293)
Housing		(2,183,657)	(2,232,728)	(2,016,043)
Community amenities		(708,736)	(659,399)	(697,687)
Recreation and culture		(1,205,874)	(1,297,811)	(1,064,392)
Transport		(3,198,521)	(3,296,902)	(3,133,182)
Economic services		(1,087,023)	(1,158,325)	(1,157,726)
Other property and services		(38,900)	(115,966)	(66,845)
		(9,565,645)	(10,014,770)	(9,297,263)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(28,700)	0	(5,500)
Loss on disposal of assets	4(b)	11,300	0	98,000
Change in Provision for Doubtful Debt		2,000	0	2,000
(Increase)/decrease in deferred rates		0	(9,243)	0
Depreciation on assets	5	3,118,040	3,115,615	2,767,467
Movement in employee benefit provisions & Accrued Interest		0	98,629	0
Amount attributable to operating activities		(2,013,705)	(1,335,064)	(2,050,445)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,074,086	2,149,856	2,447,388
Purchase land held for resale	4(a)	(115,000)	(32,470)	0
Purchase property, plant and equipment	4(a)	(2,848,622)	(1,750,370)	(3,183,535)
Purchase and construction of infrastructure	4(a)	(1,812,299)	(2,417,592)	(2,469,454)
Proceeds from disposal of assets	4(a)	169,300	168,931	185,000
Amount attributable to investing activities		(2,532,535)	(1,881,645)	(3,020,601)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(30,431)	(40,478)	(40,478)
Proceeds from new borrowings	6(b)	530,000	100,000	850,000
Proceeds from self supporting loans	6(a)	7,840	7,396	7,361
Transfer to / (from) Springhaven Bonds		0	245,832	0
Transfer from Restricted Cash		10,353	137,292	150,645
Transfers to cash backed reserves (restricted assets)	7(a)	(546,990)	(1,222,201)	(865,000)
Transfers from cash backed reserves (restricted assets)	7(a)	712,812	793,298	1,252,360
Amount attributable to financing activities		683,585	21,139	1,354,890
Budgeted deficiency before general rates		(3,862,655)	(3,195,570)	(3,716,156)
Estimated amount to be raised from general rates	1	3,862,655	3,707,976	3,716,156
Net current assets at end of financial year - surplus/(deficit)	2	0	512,406	(0)

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 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Unimproved Value (UV)	0.009252	480	321,866,250	2,977,907	5,000	50	2,982,957	2,859,694
Gross Rental Value (GRV)	0.122820	556	6,919,866	849,898	0	0	849,898	824,723
Sub-Totals		1,036	328,786,116	3,827,805	5,000	50	3,832,855	3,684,417
Minimum								
Minimum payment	\$							
Unimproved Value (UV)	700	47	1,643,000	32,900	0	0	32,900	27,675
Gross Rental Value (GRV)	700	77	141,920	53,900	0	0	53,900	52,650
Sub-Totals		124	1,784,920	86,800	0	0	86,800	80,325
		1,160	330,571,036	3,914,605	5,000	50	3,919,655	3,764,742
Discounts/concessions (Refer note 1(e))							(57,000)	(56,766)
Total amount raised from general rates							3,862,655	3,707,976
Specified area rates (Refer note 1(c))							0	0
Total rates							3,862,655	3,707,976

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 2018/19 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 2019**

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				
Sing Full Payment	31/08/2018	-	0.00%	11.00%
Option two				
First Instalment	31/08/2018	-	0.00%	0.00%
Second Instalment	4/01/2019	9.00	5.50%	11.00%
Option three				
First Instalment	31/08/2018	-	0.00%	0.00%
Second Instalment	31/10/2018	9.00	5.50%	11.00%
Third Instalment	4/01/2019	9.00	5.50%	11.00%
Fourth Instalment	6/03/2019	9.00	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	4,300	4,158
Instalment plan interest earned	9,000	8,542
Unpaid rates and service charge interest earned	30,000	29,414
	43,300	42,113

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire will not raise specified area rates for the year ended 30th June 2019.

(d) Service Charges

The Shire will not raise service charges for the year ended 30th June 2019.

(e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
Rates	2.5%	\$ 57,000	\$ 56,766	Payment of full rates owing including all arrears, received on or before 4.30pm, 10 August 2018, or 14 days after the date of service on the rate notice, whichever is the later.
		57,000	56,766	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

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

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
Composition of estimated net current assets			
		\$	\$
Current assets			
Cash - unrestricted	3	60,640	307,456
Cash - restricted reserves	3	3,339,720	3,515,896
Receivables		406,917	654,698
Inventories		246,000	143,595
		<u>4,053,277</u>	<u>4,621,645</u>
Less: current liabilities			
Trade and other payables		(2,056,516)	(2,041,464)
Long term borrowings		(71,530)	(21,961)
Provisions		<u>(737,022)</u>	<u>(737,022)</u>
		<u>(2,865,068)</u>	<u>(2,800,447)</u>
Unadjusted net current assets		1,188,209	1,821,198
Adjustments			
Less: Cash - restricted reserves	3	(3,339,720)	(3,515,896)
Less: Land held for resale		(243,000)	(128,000)
Less: Current loans - clubs / institutions		35	(7,805)
Less: Provision for Doubtful Debts		3,953	1,953
Add: Springhaven Lodge Bonds		1,580,533	1,580,533
Add: Springhaven Unit Bonds		980	980
Add: Employee Leave Provisions		737,022	737,022
Add: Current portion of borrowings		71,530	21,961
Add: Accrued Loan Interest		458	458
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>512,404</u>

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.

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 2019**

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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	60,640	307,456	61,840
Cash - restricted	3,339,720	3,515,896	2,686,279
	3,400,360	3,823,352	2,748,119
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement	355,719	196,489	128,809
Gravel Pits	32,046	31,418	31,577
Economic Development	56,825	45,907	46,138
Building Upgrade & Renewal	96,515	124,034	109,220
Historical Buildings	13,481	41,648	13,858
Employee Leave	182,864	140,063	140,330
Staff Housing	0	0	0
Springhaven Lodge (Bonds)	1,580,533	1,580,533	1,334,701
Low Income Housing	31,620	25,314	29,065
Sporting Facility	23,154	189,367	37,076
Springhaven Building Upgrade & Renewal	3,686	54,121	11,107
Bushfire Communications	12,938	110,724	24,726
Landfill Waste Management	36,417	12,312	12,374
Kodja Place Tourist Precinct	944	925	930
G & P Church Medical Centre (Donation)	557,172	546,247	549,002
G & P Church Medical Centre (Shire Funds)	0	18,877	18,972
Energy Efficiency	6,511	40,697	32,871
Land Acquisition and Development	46,545	35,828	18,346
Community Grant Scheme	6,649	6,519	552
Independent Living Units	140,090	66,755	26,892
Youth	11,141	10,923	10,978
Natural Resource Management	90,926	167,506	87,128
Day Care Building Maintenance	7,999	5,244	2,600
Swimming Pool	5,094	11,808	2,000
Springhaven Equipment	1,354	16,033	2,000
Saleyards	4,485	21,240	13,020
RSL Hall Building Renewal	10,000	0	0
Benn Parade Multi-Facility	10,000	0	0
Townscape	10,000	0	0
Unspent Grant & Contributions	5,011	15,364	2,011
	3,339,720	3,515,896	2,686,280
Reconciliation of net cash provided by operating activities to net result			
Net result	307,992	832,195	748,818
Depreciation	3,118,040	3,115,615	2,767,467
(Profit)/loss on sale of asset	(17,400)	0	92,500
(Increase)/decrease in receivables	239,941	98,245	748,893
(Increase)/decrease in inventories	12,595	(10,413)	22,402
Increase/(decrease) in payables	15,052	355,573	(2,561)
Increase/(decrease) in employee provisions	0	99,424	0
Grants/contributions for the development of assets	(2,074,086)	(2,149,856)	(2,447,388)
Net cash from operating activities	1,602,134	2,340,783	1,930,131

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 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Land - freehold land	0	0	0	0	0	0	6,000	0	0	0	0	6,000	20,177
Buildings - non-specialised	0	0	0	0	0	1,525,489	0	0	0	0	0	1,525,489	508,579
Buildings - specialised	13,500	0	0	0	0	88,128	29,000	357,706	0	5,000	8,000	501,333	383,893
Furniture and equipment	135,000	0	0	0	0	35,000	6,800	10,000	0	35,000	0	221,800	149,939
Plant and equipment	0	0	0	0	0	20,000	0	0	574,000	0	0	594,000	687,783
	148,500	0	0	0	0	1,668,617	41,800	367,706	574,000	40,000	8,000	2,848,622	1,750,370
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,363,000	0	0	1,363,000	2,101,277
Infrastructure - Other	0	0	100,000	0	0	0	67,250	150,000	15,000	117,048	0	449,299	316,316
	0	0	100,000	0	0	0	67,250	150,000	1,378,000	117,048	0	1,812,299	2,417,592
<i>Land Held for Resale</i>													
Land held for resale	0	0	0	0	0	0	0	0	0	115,000	0	115,000	32,470
Total acquisitions	148,500	0	100,000	0	0	1,668,617	109,050	517,706	1,952,000	272,048	8,000	4,775,921	4,200,432

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
- Appendix D - Detailed Capital Expenditure by Asset Class

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

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	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	25,000	28,000	3,000	0	0	0	4,000	0
Law, order, public safety	0	0	0	0	0	0	0	(5,000)
Housing	20,700	22,000	1,300	0	0	0	0	0
Economic services	18,500	19,000	500	0	0	0	0	0
Other property and services	87,700	100,300	23,900	(11,300)	0	0	1,500	(93,000)
	151,900	169,300	28,700	(11,300)	0	0	5,500	(98,000)
By Class								
<i>Property, Plant and Equipment</i>								
Plant and equipment	151,900	169,300	28,700	(11,300)	0	0	5,500	(98,000)
	151,900	169,300	28,700	(11,300)	0	0	5,500	(98,000)

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 E - Asset Disposal Details

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

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 - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - Roads

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	101,000	100,732	95,000
	61,500	62,139	32,000
	9,800	9,540	13,100
	16,140	16,333	0
	125,000	131,241	142,200
	23,000	22,112	14,560
	410,000	412,779	270,052
	1,750,000	1,764,059	1,720,000
	250,100	224,823	204,810
	371,500	371,857	275,745
	3,118,040	3,115,615	2,767,467
	463,140	462,254	335,000
	36,000	36,062	16,000
	477,500	477,210	320,000
	3,400	3,338	1,500
	2,138,000	2,136,752	2,094,967
	3,118,040	3,115,615	2,767,467

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 - Other	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-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Housing								
Staff - Soldier Road (129)	0	0	0	19,671	0	0	0	894
Bagg Street Unit (135)	100,000	0	8,472	0	91,528	100,000	3,524	0
Aged Units - GSHI	0	205,000	0	0	205,000	0	0	0
Staff Housing - GSHI	0	225,000	0	0	225,000	0	0	0
Recreation and culture								
Sports Complex (134)	276,720	0	14,118	13,446	262,602	276,720	13,701	14,170
Sports Complex Wall	0	100,000	0	0	100,000	0	0	0
	376,720	530,000	22,590	33,117	884,130	376,720	17,226	15,064
Self Supporting Loans								
Recreation and culture								
Bowling Club (133)	7,841	0	7,841	7,361	0	7,841	379	858
	7,841	0	7,841	7,361	0	7,841	379	858
	384,561	530,000	30,431	40,478	884,130	384,561	17,605	15,922

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.
The self supporting loan repayment will be fully reimbursed by the Kojonup Bowling Club.

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Sports Complex Wall	WATC	Fixed Interest	10	3.60	100,000	19,965	100,000	0
Aged Units - GSHI	WATC	Fixed Interest	10	3.60	205,000	40,929	205,000	0
Staff Housing - GSHI	WATC	Fixed Interest	10	3.60	225,000	44,922	225,000	0
					530,000	105,816	530,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30 June 2019

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Total amount of credit unused	225,000	225,000	225,000
Loan facilities in use at balance date	884,130	384,561	1,134,561

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 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	196,489	159,230	0	355,719	128,285	553,800	(485,596)	196,489	128,285	552,924	(552,400)	128,809
Gravel Pits	31,418	628	0	32,046	30,873	545	0	31,418	30,873	704	0	31,577
Economic Development	45,907	40,918	(30,000)	56,825	45,110	797	0	45,907	45,110	1,028	0	46,138
Building Upgrade & Renewal	124,034	2,481	(30,000)	96,515	152,153	2,281	(30,400)	124,034	152,153	3,467	(46,400)	109,220
Historical Buildings	41,648	833	(29,000)	13,481	40,925	723	0	41,648	40,925	933	(28,000)	13,858
Employee Leave	140,063	42,801	0	182,864	117,649	22,414	0	140,063	117,649	22,681	0	140,330
Staff Housing	0	0	0	0	9,974	16	(9,990)	0	9,974	227	(10,201)	0
Springhaven Lodge (Bonds)	1,580,533	0	0	1,580,533	1,334,701	251,000	(5,168)	1,580,533	1,334,701	0	0	1,334,701
Low Income Housing	25,314	16,306	(10,000)	31,620	39,368	9,946	(24,000)	25,314	39,368	13,697	(24,000)	29,065
Sporting Facility	189,367	33,787	(200,000)	23,154	65,581	123,786	0	189,367	65,581	21,495	(50,000)	37,076
Springhaven Building Upgrade & Renewal	54,121	32,693	(83,128)	3,686	71,070	55,106	(72,055)	54,121	71,070	62,037	(122,000)	11,107
Bushfire Communications	110,724	2,214	(100,000)	12,938	121,947	1,959	(13,182)	110,724	121,947	2,779	(100,000)	24,726
Landfill Waste Management	12,312	24,105	0	36,417	12,098	214	0	12,312	12,098	276	0	12,374
Kodja Place Tourist Precinct	925	19	0	944	909	16	0	925	909	21	0	930
G & P Church Medical Centre (Donation)	546,247	10,925	0	557,172	536,769	9,478	0	546,247	536,769	12,233	0	549,002
G & P Church Medical Centre (Shire Funds)	18,877	378	(19,255)	0	18,549	328	0	18,877	18,549	423	0	18,972
Energy Efficiency	40,697	814	(35,000)	6,511	71,247	778	(31,328)	40,697	71,247	1,624	(40,000)	32,871
Land Acquisition and Development	35,828	10,717	0	46,545	47,269	21,029	(32,470)	35,828	47,269	21,077	(50,000)	18,346
Community Grant Scheme	6,519	130	0	6,649	6,406	113	0	6,519	6,406	146	(6,000)	552
Independent Living Units	66,755	89,835	(16,500)	140,090	38,983	70,983	(43,211)	66,755	38,983	83,468	(95,559)	26,892
Youth	10,923	218	0	11,141	10,733	190	0	10,923	10,733	245	0	10,978
Natural Resource Management	167,506	3,350	(79,930)	90,926	171,030	11,476	(15,000)	167,506	171,030	3,898	(87,800)	87,128
Day Care Building Maintenance	5,244	2,755	0	7,999	0	5,244	0	5,244	0	2,600	0	2,600
Swimming Pool	11,808	18,286	(25,000)	5,094	0	42,706	(30,898)	11,808	0	42,000	(40,000)	2,000
Springhaven Equipment	16,033	321	(15,000)	1,354	0	16,033	0	16,033	0	2,000	0	2,000
Saleyards	21,240	23,245	(40,000)	4,485	0	21,240	0	21,240	0	13,020	0	13,020
RSL Hall Building Renewal	0	10,000	0	10,000	0	0	0	0	0	0	0	0
Benn Parade Multi-Facility	0	10,000	0	10,000	0	0	0	0	0	0	0	0
Townscape	0	10,000	0	10,000	0	0	0	0	0	0	0	0
	3,500,532	546,990	(712,812)	3,334,709	3,071,629	1,222,201	(793,298)	3,500,532	3,071,629	865,000	(1,252,360)	2,684,269

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

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	Ongoing	- 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	Ongoing	- to be used for major maintenance, upgrades and renewal of Shire owned buildings.
Historical Buildings	Ongoing	- 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.
Staff Housing	Ongoing	- to be used for major maintenance and construction of staff housing.
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	2019/2020	- 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	Ongoing	- 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)	Unknown	- established for the purpose of constructing a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
G & P Church Medical Centre (Shire Funds)	2018/2019	- established for the purpose of constructing a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
Energy Efficiency	Ongoing	- 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.

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

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.

				2018/19 Budget amount to be used	2018/19 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 Maintenance	Building Upgrade & Renewal	To ensure expenditure from this reserve is on major building upgrades and renewal rather than minor maintenance.	Better alignment with the Asset management Plan 2017	(30,000)	0
Springhaven Buildings Maintenance	Springhaven Building Upgrade & Renewal	To ensure expenditure from this reserve is on major building upgrades and renewal rather than minor maintenance.	Better alignment with the Asset management Plan 2017	(83,128)	0
G & P Church Medical Centre (Shire Funds)	Creation of three new reserves - 'RSL Hall Building Renewal', 'Benn Parade Multi-Facility' & 'Townscape'.	To put aside money for future building needs at the RSL Hall and Railway Precinct	Scarce resources are required to be re-prioritised to realise asset rationalisation, co-location and renewal.	(19,255)	(19,255)
The definitions of the 'Economic Development', 'Kodja Place Tourist Precinct' and 'Youth' reserves have been amended as part of this budget in accordance with Council decision 144/17.				0	0
				(132,382)	(19,254)

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

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	500	557
General purpose funding	8,100	7,890
Law, order, public safety	7,050	6,961
Health	14,700	12,630
Education and welfare	3,000	2,691
Housing	682,000	712,850
Community amenities	276,840	257,152
Recreation and culture	50,300	74,309
Transport	0	3,381
Economic services	184,900	100,342
Other property and services	25,000	22,719
	1,252,390	1,201,481

9. GRANT REVENUE

	2018/19 Budget	2017/18 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	0
General purpose funding	677,000	1,446,957
Law, order, public safety	42,186	41,916
Health	0	0
Education and welfare	15,000	10,000
Housing	1,480,350	1,478,882
Community amenities	7,936	3,200
Recreation and culture	4,000	2,250
Transport	0	75,109
Economic services	0	0
Other property and services	0	9,190
	2,226,472	3,067,504
Non-operating grants, subsidies and contributions		
Housing	1,046,584	13,371
Transport	1,027,502	2,136,485
	2,074,086	2,149,856

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

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	70,011	55,741	70,000
- Other funds	15,000	12,070	15,000
Other interest revenue (refer note 1b)	39,000	37,955	39,000
	124,011	105,766	124,000
(b) Other revenue			
Reimbursements and recoveries	23,379	17,277	10,958
Other	281,944	597,104	330,968
	305,323	614,381	341,926
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	30,000	39,876	24,000
	30,000	39,876	24,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	17,605	15,922	15,923
	17,605	15,922	15,923
(e) Elected members remuneration			
Meeting fees	104,000	103,894	104,000
President's allowance	28,000	27,901	28,000
Deputy President's allowance	7,000	6,975	7,000
Travelling expenses	1,200	1,284	2,000
Telecommunications allowance	24,000	25,039	27,000
	164,200	165,092	168,000
(f) Write offs			
General rate	50	20,979	100
Fees and charges	2,000	0	2,000
	2,050	20,979	2,100

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

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

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

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

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

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-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Springhaven Unit Bonds	0	640	(640)	0
	0	640	(640)	0

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

**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 2019**

15. BUDGET RATIOS

	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Forecast	2018/19 Budget
Operating Surplus	0.06	0.01	0.05	0.06	(0.00)
Funds After Operations	0.23	0.13	0.14	0.22	0.17
PPE	0.04	0.05	0.07	0.02	0.06
Infrastructure	0.72	0.00	0.01	0.00	(0.00)
Cash Reserves	0.30	0.24	0.17	0.20	0.20
Borrowings	0.05	0.05	0.03	0.04	0.11
Debt Servicing	0.01	0.01	0.01	0.01	0.01
Average Rates (UV)	\$ 5,082	\$ 5,291	\$ 5,376	\$ 5,549	\$ 5,723
Average Rates (GRV)	\$ 1,260	\$ 1,292	\$ 1,336	\$ 1,363	\$ 1,428

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

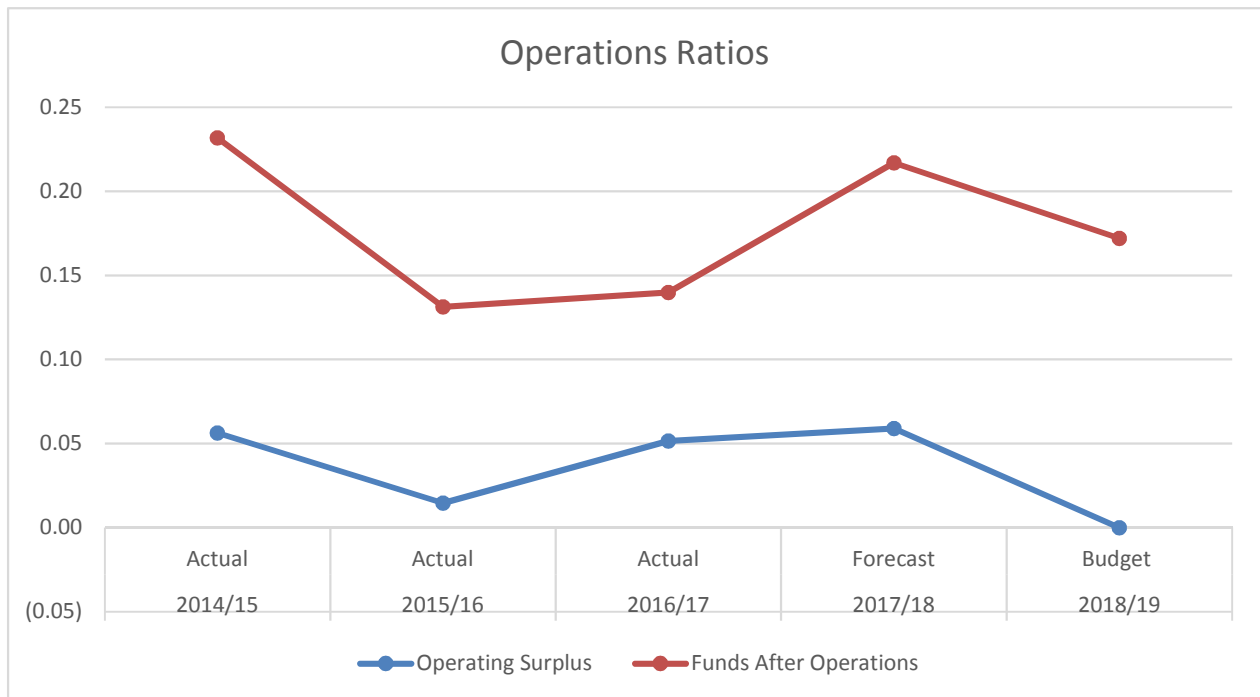
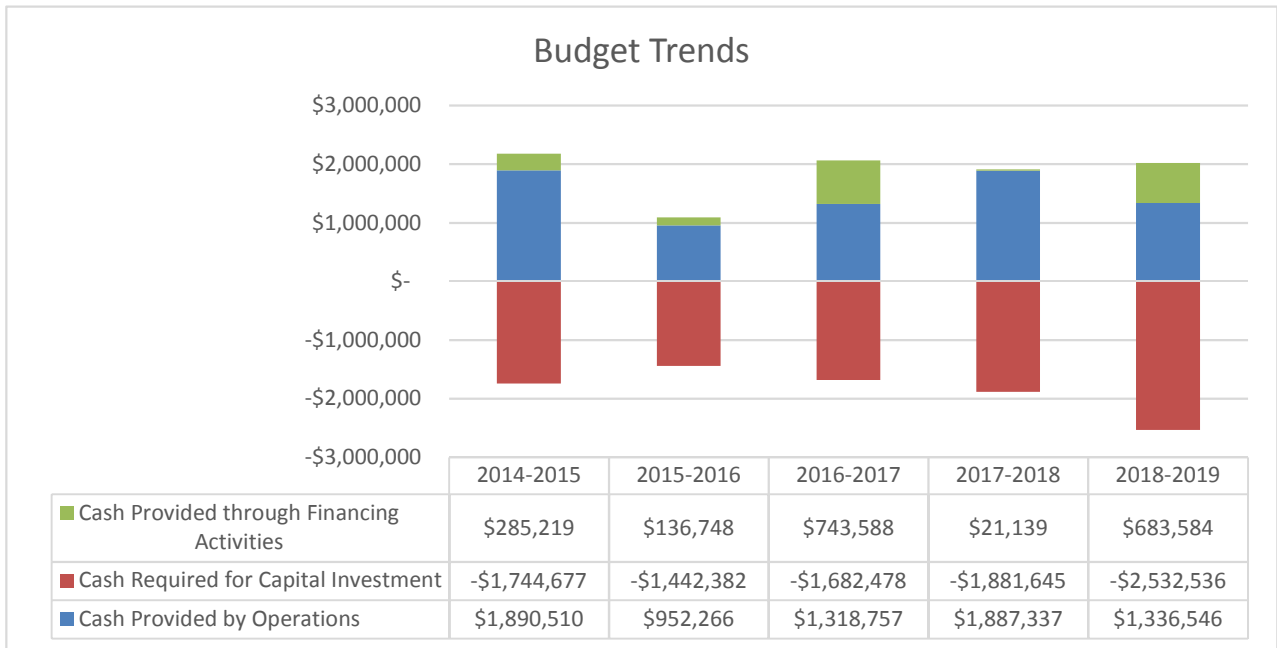
Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

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

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

RATES RATIOS

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

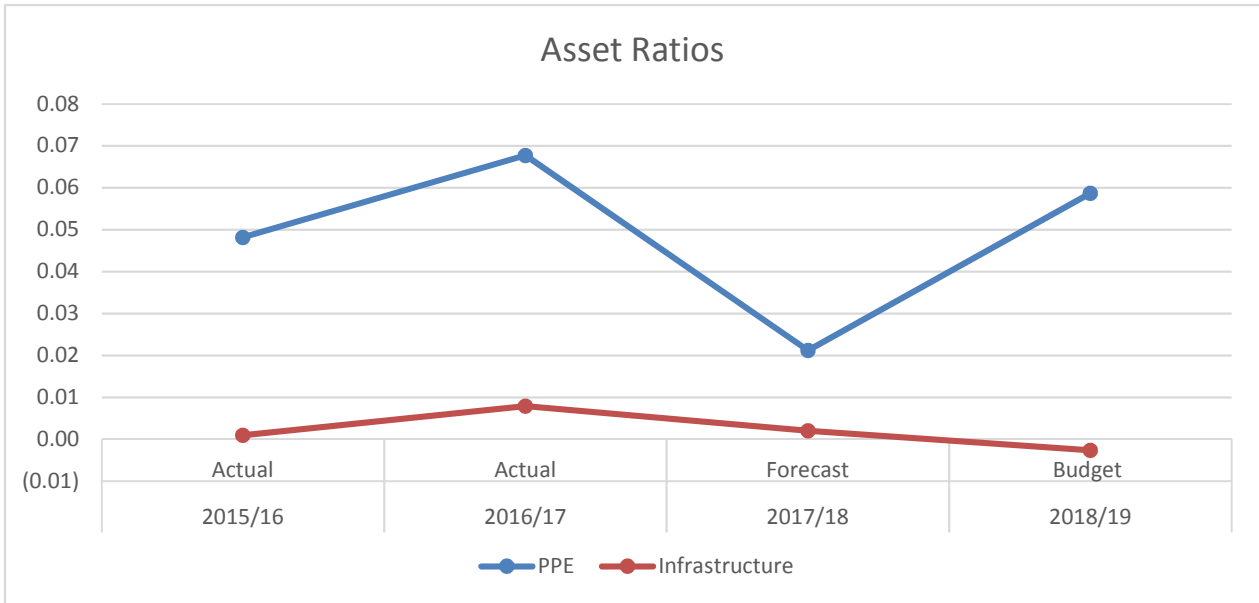


OPERATING SURPLUS RATIO:

- 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.

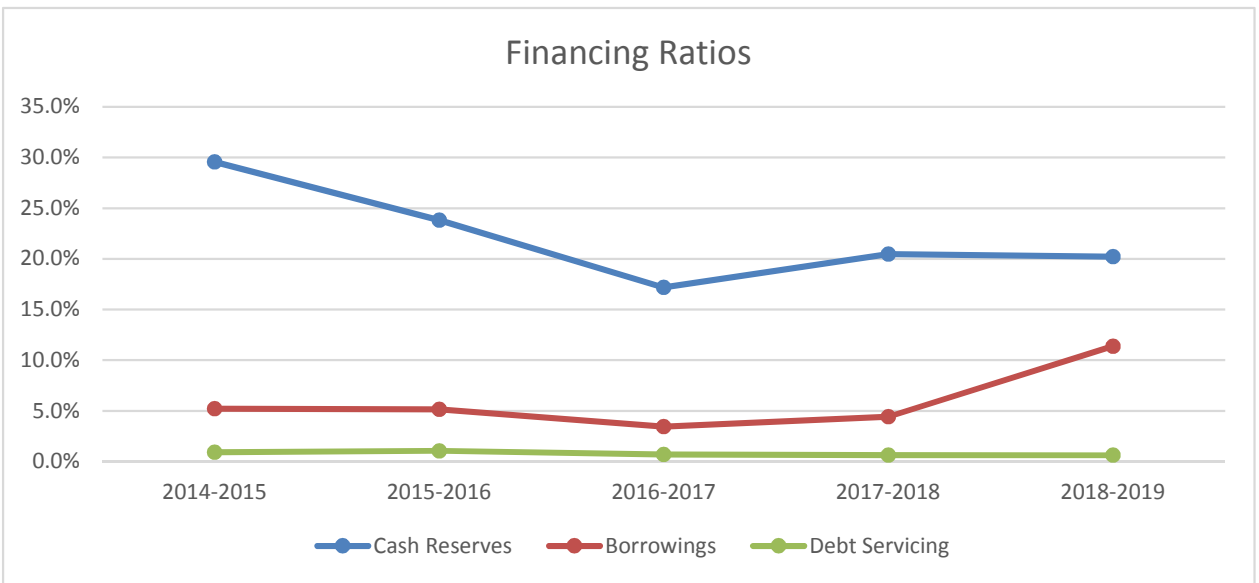
FUNDS AFTER OPERATIONS:

- 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:

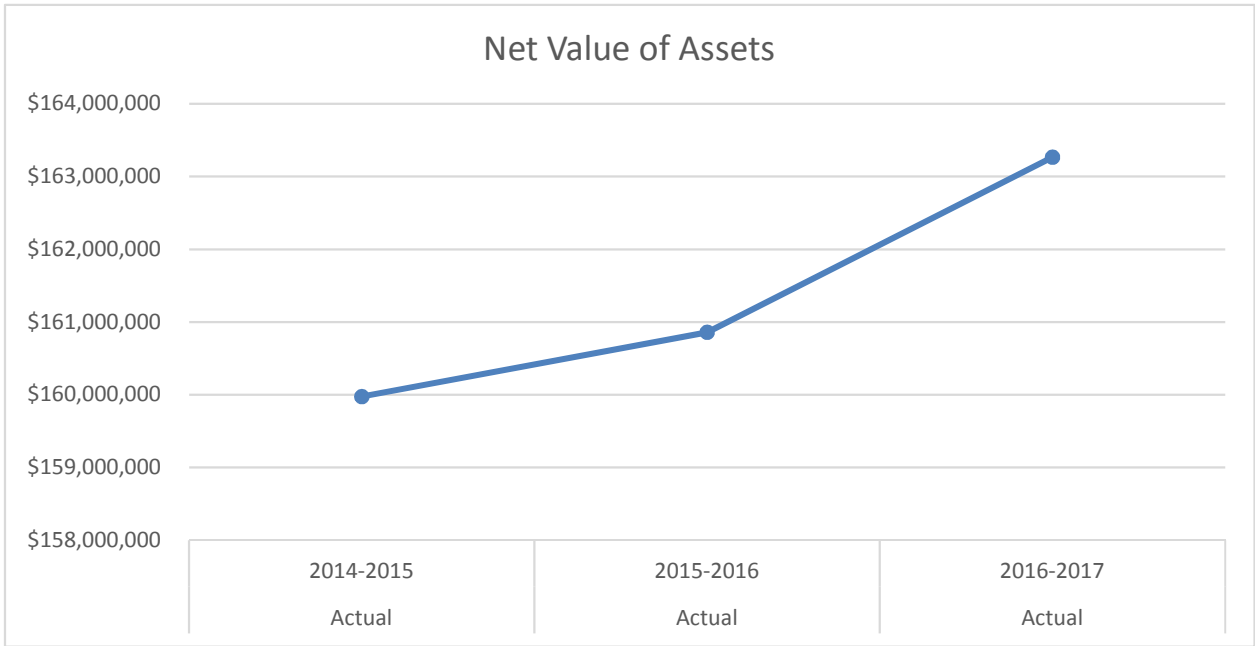
- An indicator of the level of cash reserves (minus Springhaven Lodge Bonds & Employee Leave) available to fund future activities. An increasing ratio suggests the local government has an improved overall capacity to fund capital acquisitions and support financing activities.

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.



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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

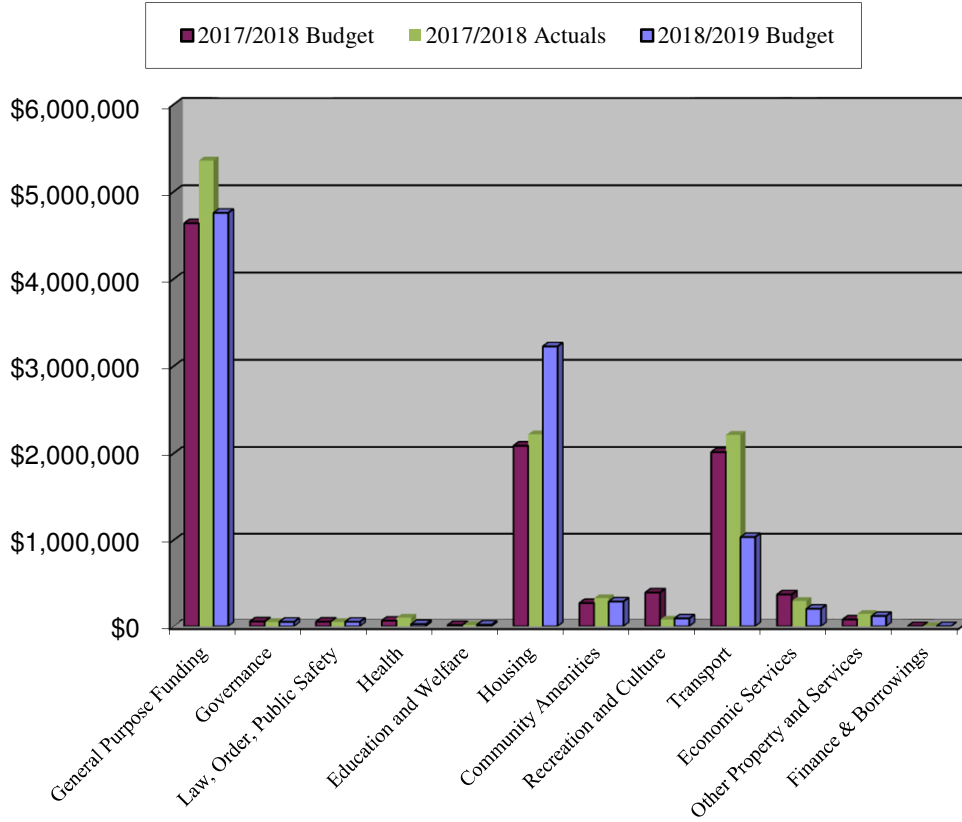
BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	2	512,404	485,572	502,314
		512,404	485,572	502,314
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	2,226,472	3,067,504	2,146,500
Fees and charges	8	1,252,390	1,201,481	1,153,996
Interest earnings	10(a)	124,011	105,766	124,000
Other revenue	10(b)	305,323	614,381	452,538
Profit on asset disposals	4(b)	28,700	0	5,500
		3,936,896	4,989,132	3,882,534
Expenditure from operating activities				
Employee costs		(4,033,006)	(4,236,077)	(3,710,218)
Materials and contracts		(1,098,228)	(1,935,521)	(2,088,318)
Utility charges		(253,860)	(336,647)	(275,050)
Depreciation on non-current assets	5	(3,118,040)	(3,115,615)	(2,767,467)
Interest expenses	10(d)	(17,605)	(15,922)	(15,922)
Insurance expenses		(302,810)	(314,219)	(328,174)
Other expenditure		(730,795)	(60,769)	(14,112)
Loss on asset disposals	4(b)	(11,300)	0	(98,000)
		(9,565,644)	(10,014,770)	(9,297,261)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(28,700)	0	(5,500)
Loss on disposal of assets	4(b)	11,300	0	98,000
Change in Provision for Doubtful Debt		2,000	0	2,000
(Increase)/Decrease in Deferred Rates		0	(9,243)	0
Depreciation on assets	5	3,118,040	3,115,615	2,767,467
Movement in employee benefit provisions (non-current)		0	98,629	0
Amount attributable to operating activities		(2,013,704)	(1,335,065)	(2,050,446)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	2,074,086	2,149,856	2,447,388
Purchase land held for resale	4(a)	(115,000)	(32,470)	0
Purchase property, plant and equipment	4(a)	(2,848,622)	(1,750,370)	(3,183,535)
Purchase and construction of infrastructure	4(a)	(1,812,299)	(2,417,592)	(2,469,454)
Proceeds from disposal of assets	4(b)	169,300	168,931	185,000
Amount attributable to investing activities		(2,532,535)	(1,881,645)	(3,020,601)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(30,431)	(40,478)	(40,478)
Proceeds from new borrowings	6	530,000	100,000	850,000
Proceeds from self supporting loans	6(a)	7,840	7,396	7,361
Transfers from Restricted Cash		10,353	137,292	150,645
Transfers to/(from) Springhaven Bonds		0	245,832	0
Transfers to cash backed reserves (restricted assets)	7(a)	(546,990)	(1,222,201)	(865,000)
Transfers from cash backed reserves (restricted assets)	7(a)	712,812	793,298	1,252,360
Amount attributable to financing activities		683,584	21,139	1,354,889
Budgeted deficiency before general rates		(3,862,655)	(3,195,571)	(3,716,156)
Estimated amount to be raised from general rates	1	3,862,655	3,707,976	3,716,156
Net current assets at end of financial year - surplus/(deficit)	2	0	512,405	(0)

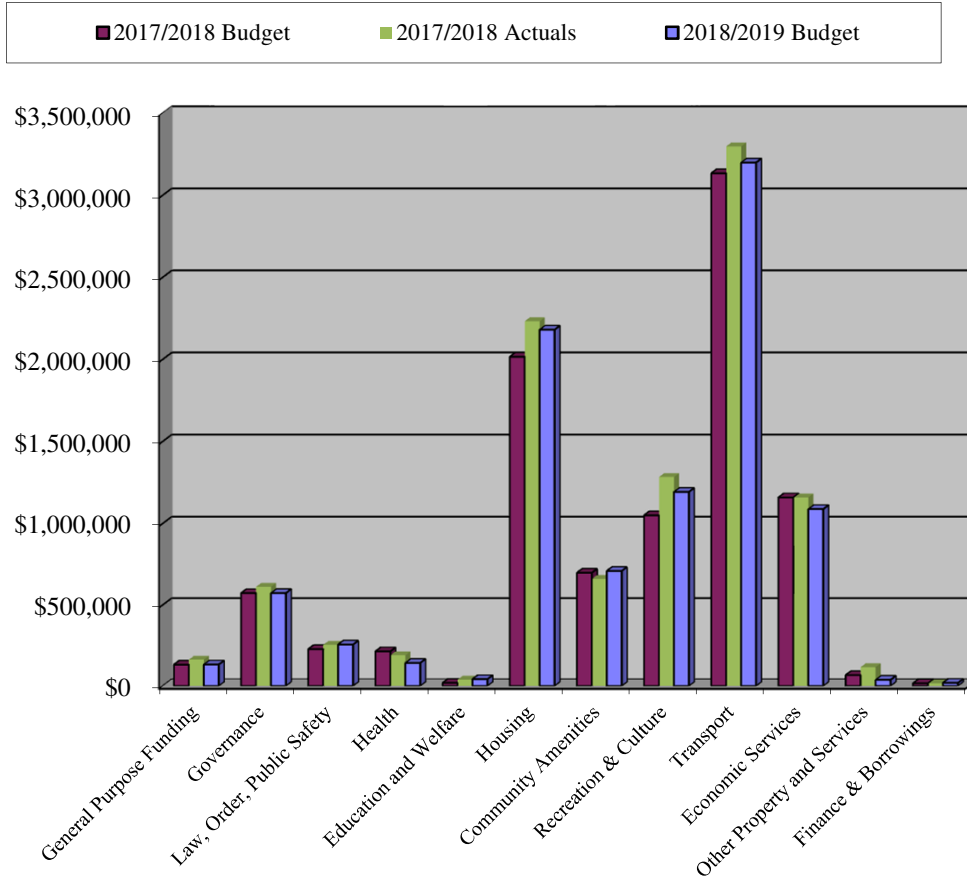
This statement is to be read in conjunction with the accompanying notes.

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



Operating Expenditure



SHIRE OF KOJONUP
Statement of Comprehensive Income - By Program
Budget for the year ending 30 June 2019

	2017/2018 Budget \$	2017/2018 Actuals \$	Progress	2018/2019 Budget \$
INCOME STATEMENT - BY PROGRAM				
Operating Revenue				
General Purpose Funding	(\$4,641,029)	(\$5,360,088)	115%	(\$4,760,199)
Governance	(\$55,400)	(\$48,116)	87%	(\$50,910)
Law, Order, Public Safety	(\$52,850)	(\$49,327)	93%	(\$51,736)
Health	(\$64,500)	(\$99,315)	154%	(\$24,700)
Education and Welfare	(\$12,850)	(\$12,691)	99%	(\$18,000)
Housing	(\$2,090,914)	(\$2,221,530)	106%	(\$3,229,334)
Community Amenities	(\$269,424)	(\$326,370)	121%	(\$287,276)
Recreation and Culture	(\$392,460)	(\$76,664)	20%	(\$91,450)
Transport	(\$2,017,696)	(\$2,214,975)	110%	(\$1,037,502)
Economic Services	(\$369,700)	(\$294,218)	80%	(\$203,250)
Other Property and Services	(\$78,400)	(\$142,813)	182%	(\$118,901)
Finance & Borrowings	(\$858)	(\$858)	100%	(\$379)
	(\$10,046,081)	(\$10,846,964)	108%	(\$9,873,636)
Operating Expenditure				
General Purpose Funding	\$131,405	\$161,917	123%	\$131,951
Governance	\$571,832	\$610,801	107%	\$572,410
Law, Order, Public Safety	\$226,856	\$253,137	112%	\$255,152
Health	\$213,002	\$189,050	89%	\$142,051
Education and Welfare	\$18,293	\$38,734	212%	\$41,370
Housing	\$2,015,149	\$2,231,834	111%	\$2,180,133
Community Amenities	\$697,687	\$659,399	95%	\$708,736
Recreation & Culture	\$1,049,363	\$1,282,529	122%	\$1,191,794
Transport	\$3,133,182	\$3,296,902	105%	\$3,198,521
Economic Services	\$1,157,726	\$1,158,325	100%	\$1,087,023
Other Property and Services	\$66,845	\$115,966	173%	\$37,900
Finance & Borrowings	\$15,922	\$16,176	102%	\$18,605
	\$9,297,262	\$10,014,771	108%	\$9,565,644
	\$748,820	\$832,193		\$307,991
<i>Includes the following raised by Rates</i>	\$3,763,979	\$3,755,258		\$3,914,538

SHIRE OF KOJONUP
Statement of Comprehensive Income - By Sub-Program
Budget for the year ending 30 June 2019

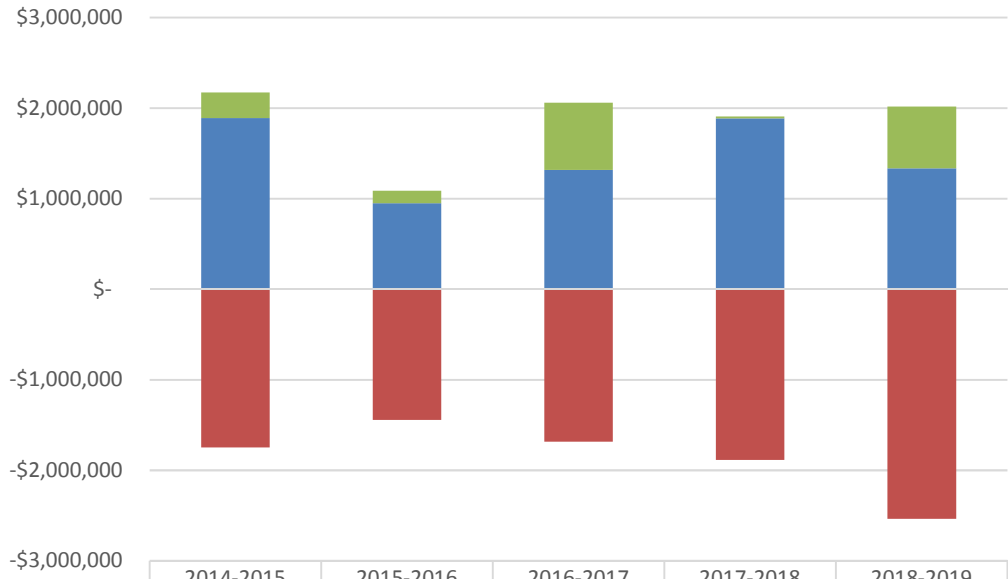
Page #	2017/2018 Budget \$	2017/2018 Actuals \$	Progress	2018/2019 Budget \$
Operating Revenue				
3. General Purpose Grants	(\$700,000)	(\$1,446,957)	207%	(\$677,000)
3. Other General Purpose Income	(\$115,000)	(\$89,927)	78%	(\$108,011)
3. Rate Revenue	(\$3,826,029)	(\$3,823,204)	100%	(\$3,975,188)
4. Administration General	(\$51,400)	(\$48,116)	94%	(\$47,910)
4. Governance	(\$4,000)	\$0	0%	(\$3,000)
5. Animal Control	(\$6,800)	(\$6,706)	99%	(\$8,100)
5. Fire Prevention	(\$46,050)	(\$42,621)	93%	(\$43,636)
5. Other Law Order & Public Safety	\$0	\$0		\$0
7. Health Insp And Administration	(\$51,200)	(\$88,139)	172%	(\$11,200)
7. Maternal And Infant Health				
7. Other Health	(\$13,300)	(\$11,176)	84%	(\$13,500)
7. Preventive Services - Pest Control				
8. Other Education	\$0	\$0		\$0
8. Other Welfare				
8. Pre-School	(\$12,850)	(\$12,691)	99%	(\$18,000)
9. Springhaven Lodge	(\$1,805,222)	(\$1,923,175)	107%	(\$1,989,250)
9. Housing Other	(\$260,692)	(\$263,340)	101%	(\$464,500)
9. Council Staff	(\$25,000)	(\$35,016)	140%	(\$775,584)
10. Other Comm Amenities - Cemeteries	(\$27,000)	(\$15,728)	58%	(\$28,000)
10. Other Comm Amenities - Public Conveni	(\$1,800)	(\$646)	36%	(\$1,050)
10. Other Comm Amenities - Community Dev	(\$200)	(\$3,200)	1600%	(\$4,000)
10. Sanitation-Household Refuse	(\$230,224)	(\$236,348)	103%	(\$243,090)
10. Other Sanitation	\$0	\$0		(\$200)
10. Sewerage	\$0	\$0		(\$2,000)
10. Protection of Environment	(\$5,200)	(\$64,872)	1248%	(\$3,936)
10. Town Planning & Reg Development	(\$5,000)	(\$5,575)	112%	(\$5,000)
11. Heritage Other Culture	\$0	\$0		\$0
11. Libraries	(\$100)	(\$96)	96%	(\$150)
11. Other Recreation And Sport	(\$51,960)	(\$37,542)	72%	(\$51,300)
11. Public Halls.Civic Centres	(\$307,900)	(\$8,236)	3%	(\$8,000)
11. Swimming Areas & Beaches	(\$32,500)	(\$30,790)	95%	(\$32,000)
11. Television & Radio Rebroadcast				
12. Airport Control	(\$47,870)	(\$47,186)	99%	\$0
12. Const. Sts,Rds,Bridges,Depots	(\$1,894,826)	(\$2,092,680)	110%	(\$1,027,502)
12. Mtce Sts,Rds,Bridges,Depots	(\$75,000)	(\$75,109)	100%	(\$10,000)
13. Building Control	(\$29,150)	(\$25,018)	86%	(\$25,050)
13. Other Economic Services	(\$45,000)	(\$49,736)	111%	(\$54,000)
13. Rural Services	(\$78,000)	(\$62,947)	81%	(\$12,000)
13. Tourism & Area Promotion - The Kodja Pl	(\$103,800)	(\$91,616)	88%	(\$112,200)
13. Tourism & Area Promotion - The Black Co	(\$113,750)	(\$64,902)	57%	\$0
13. Tourism & Area Promotion - Other				
14. Materials In Store				
14. Plant Operation Costs	(\$36,500)	(\$41,436)	114%	(\$58,900)
14. Private Works	(\$10,000)	(\$6,628)	66%	(\$8,000)
14. Public Works Overheads	(\$100)	(\$9,870)	9870%	(\$1,000)
14. Salaries And Wages	(\$1,000)	(\$9,988)	999%	(\$10,000)
14. Unclassified	(\$30,800)	(\$74,891)	243%	(\$41,001)
15. Finance & Borrowing	(\$858)	(\$858)	100%	(\$379)
	(\$10,046,081)	(\$10,846,964)		(\$9,873,636)

	2017/2018 Budget \$	2017/2018 Actuals \$	Progress	2018/2019 Budget \$
Operating Expenditure				
Page #				
3. General Purpose Grants	\$0	\$0		\$0
3. Other General Purpose Income				
3. Rate Revenue	\$131,405	\$161,917	123%	\$131,951
4. Administration General	\$0	\$9,665		\$0
4. Governance	\$571,832	\$601,136	105%	\$572,410
5. Animal Control	\$66,637	\$63,974	96%	\$68,486
5. Fire Prevention	\$154,720	\$188,422	122%	\$183,167
5. Other Law Order & Public Safety	\$5,500	\$740	13%	\$3,500
7. Health Insp And Administration	\$206,282	\$182,583	89%	\$135,551
7. Maternal And Infant Health	\$0	\$0		\$0
7. Other Health	\$6,220	\$6,467	104%	\$6,400
7. Preventive Services - Pest Control	\$500	\$0	0%	\$100
8. Other Education	\$3,900	\$142	4%	\$4,260
8. Other Welfare	\$1,000	\$1,133	113%	\$1,140
8. Pre-School	\$13,393	\$37,459	280%	\$35,970
9. Springhaven Lodge	\$1,924,149	\$2,116,346	110%	\$2,085,833
9. Housing Other	\$47,500	\$69,191	146%	\$54,200
9. Council Staff	\$43,500	\$46,297	106%	\$40,100
10. Other Comm Amenities - Cemeteries	\$67,000	\$61,828	92%	\$57,100
10. Other Comm Amenities - Public Conveni	\$59,582	\$68,117	114%	\$83,650
10. Other Comm Amenities - Community Dev	\$92,250	\$64,557	70%	\$91,650
10. Sanitation-Household Refuse	\$205,050	\$215,349	105%	\$198,929
10. Other Sanitation	\$39,000	\$42,361	109%	\$32,570
10. Sewerage	\$0	\$0		\$500
10. Protection Of Environment	\$142,378	\$125,724	88%	\$151,702
10. Town Planning & Reg Development	\$92,427	\$81,462	88%	\$92,636
11. Heritage Other Culture	\$34,270	\$36,889	108%	\$37,620
11. Libraries	\$102,382	\$102,097	100%	\$102,901
11. Other Recreation And Sport	\$614,757	\$828,323	135%	\$685,208
11. Public Halls.Civic Centres	\$90,697	\$103,580	114%	\$91,710
11. Swimming Areas & Beaches	\$206,507	\$210,055	102%	\$272,706
11. Television & Radio Rebroadcast	\$750	\$1,585	211%	\$1,650
12. Airport Control	\$15,030	\$15,011	100%	\$11,660
12. Const. Sts,Rds,Bridges,Depots	\$1,720,000	\$1,764,059	103%	\$1,750,000
12. Mtce Sts,Rds,Bridges,Depots	\$1,398,152	\$1,517,832	109%	\$1,436,861
13. Building Control	\$125,367	\$149,506	119%	\$139,286
13. Other Economic Services	\$30,680	\$23,440	76%	\$34,280
13. Rural Services	\$17,250	\$33,907	197%	\$25,500
13. Tourism & Area Promotion - The Kodja Pl	\$825,280	\$735,566	89%	\$723,749
13. Tourism & Area Promotion - The Black Co	\$143,750	\$92,505	64%	\$0
13. Tourism & Area Promotion - Other	\$15,400	\$123,401	801%	\$164,208
14. Materials In Store	\$0	(\$1,908)		\$100
14. Plant Operation Costs	\$36,500	\$187,163	513%	\$0
14. Private Works	\$7,000	\$5,240	75%	\$7,200
14. Public Works Overheads	\$0	(\$85,013)		\$0
14. Salaries And Wages	\$1,000	(\$14,839)	-1484%	\$10,000
14. Unclassified	\$22,345	\$25,324	113%	\$20,600
15. Finance & Borrowing	\$15,922	\$16,176	102%	\$18,605
	\$9,297,262	\$10,014,771		\$9,565,644
	(\$748,820)	(\$832,193)		(\$307,991)

SHIRE OF KOJONUP
Statement of Comprehensive Income - By Nature & Type
Budget for the year ending 30 June 2019

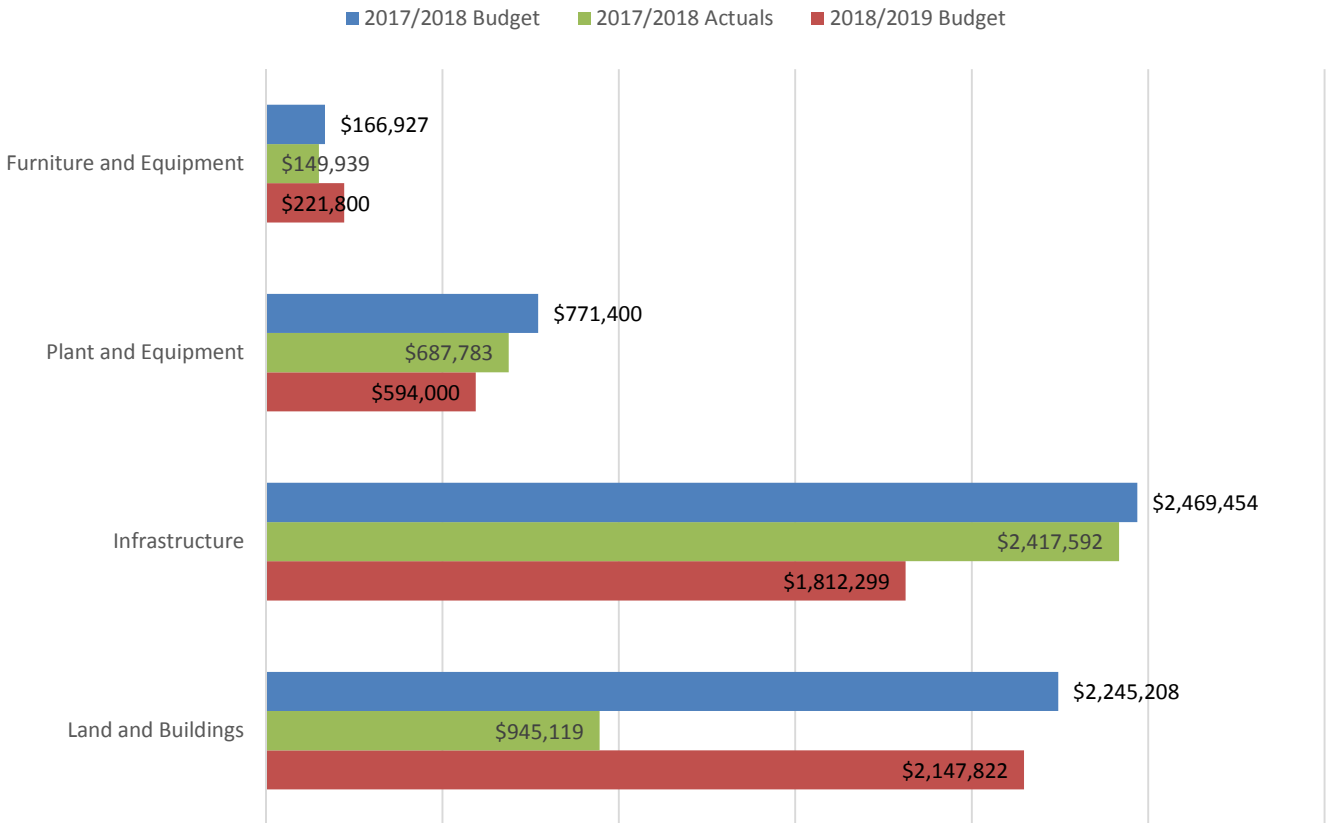
	NOTE	2017/2018 Budget \$	2017/2018 Actuals \$	Progress	2018/2019 Budget \$
Revenues from Ordinary Activities					
Rates		(\$3,716,156)	(\$3,678,287)	104%	(\$3,864,088)
Grants and Subsidies		(\$2,146,500)	(\$3,067,504)	104%	(\$2,226,472)
Contributions Reimbursements and Donations		(\$95,460)	(\$80,907)	54%	(\$51,500)
Service Charges		\$0	\$0		\$0
Fees and Charges		(\$1,153,996)	(\$1,201,481)	109%	(\$1,252,390)
Interest Earnings		(\$154,000)	(\$105,766)	81%	(\$124,011)
Other Revenue		(\$327,078)	(\$563,162)	77%	(\$252,390)
		<u>(\$7,593,190)</u>	<u>(\$8,697,108)</u>	102%	<u>(\$7,770,851)</u>
Expenses from Ordinary Activities					
Employee Costs		\$3,710,218	\$4,236,077	109%	\$4,033,006
Materials and Contracts		\$2,188,318	\$1,935,521	50%	\$1,098,228
Utilities		\$275,050	\$336,647	92%	\$253,860
Depreciation		\$2,767,467	\$3,115,615	113%	\$3,118,040
Interest Expenses		\$15,922	\$15,129	111%	\$17,605
Insurance		\$328,174	\$314,219	92%	\$302,810
Other Expenditure		(\$85,888)	\$61,563	-851%	\$730,796
		<u>\$9,199,261</u>	<u>\$10,014,771</u>	104%	<u>\$9,554,344</u>
Sub-Total		<u>\$1,606,071</u>	<u>\$1,317,663</u>		<u>\$1,783,494</u>
Grants and Subsidies - non-operating		(\$2,447,388)	(\$2,149,856)	85%	(\$2,074,085)
Profit on Asset Disposals		(\$5,500)	\$0	522%	(\$28,700)
Loss on Asset Disposals		\$98,000	\$0	12%	\$11,300
NET RESULT		<u>(\$748,818)</u>	<u>(\$832,193)</u>		<u>(\$307,991)</u>

Budget Trends



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Cash Provided through Financing Activities	\$285,219	\$136,748	\$743,588	\$21,139	\$683,584
Cash Required for Capital Investment	-\$1,744,677	-\$1,442,382	-\$1,682,478	-\$1,881,645	-\$2,532,536
Cash Provided by Operations	\$1,890,510	\$952,266	\$1,318,757	\$1,887,337	\$1,336,546

Capital Expenditure - Budget vs Actual vs Budget



SHIRE OF KOJONUP
Rate Setting Statement
Budget for the year ending 30 June 2019

	2017/2018 Budget \$	2017/2018 Actuals \$	Progress	2018/2019 Budget \$
Net Result from Operations:	\$748,820	\$832,193		\$307,991
<i>Less Non-Operating Grants</i>	(\$2,447,388)	(\$2,149,856)		(\$2,074,085)
Non Cash Items Written Back:				
(Profit)/Loss on Asset Disposals	\$92,500	\$0	0%	(\$17,400)
(Increase)/decrease in Deferred Rates	\$0	(\$9,243)		\$0
Change in Provision for Doubtful Debts	\$2,000	\$0	0%	\$2,000
Accrued Leave & Loan Interest Provisions	\$0	\$98,629		\$0
Depreciation on Assets	\$2,767,467	\$3,115,615	113%	\$3,118,040
CASH PROVIDED BY OPERATIONS	\$1,163,398	\$1,887,337		\$1,336,546
CAPITAL INVESTMENT				
Capital Revenue				
Non-Operating Grants	\$2,447,388	\$2,149,856	88%	\$2,074,085
Proceeds from Disposal of Assets	\$185,000	\$168,931	91%	\$169,300
	\$2,632,388	\$2,318,787		\$2,243,385
Capital Expenditure				
Land Held for Resale	\$0	\$0		\$0
Land and Buildings	\$2,245,208	\$945,119	42%	\$2,147,822
Infrastructure	\$2,469,454	\$2,417,592	98%	\$1,812,299
Plant and Equipment	\$771,400	\$687,783	89%	\$594,000
Furniture and Equipment	\$166,927	\$149,939	90%	\$221,800
	\$5,652,990	\$4,200,432	74%	\$4,775,921
CASH REQUIRED FOR CAPITAL INVESTMENT	(\$3,020,602)	(\$1,881,645)		(\$2,532,536)
FINANCING ACTIVITIES				
Loans				
Repayment of Debentures	\$40,478	\$40,478	100%	\$30,431
Proceeds from New Debentures	(\$850,000)	(\$100,000)	12%	(\$530,000)
Self-Supporting Loan Principal Income	(\$7,361)	(\$7,396)	100%	(\$7,840)
Repayment of Springhaven Unit Bonds	\$0	\$0		\$0
Fund Transfers				
Transfers to Reserves	\$865,000	\$1,222,201	141%	\$546,990
Transfers from Reserves	(\$1,252,360)	(\$793,298)	63%	(\$712,812)
Transfer from Springhaven Reserve	0	\$5,168		\$0
Transfer to Springhaven Reserve	0	(\$251,000)		\$0
Transfer from Restricted Monies	(\$150,645)	(\$137,292)	91%	(\$10,353)
Transfer to Restricted Monies	\$0	\$0		\$0
CASH PROVIDED BY FINANCING ACTIVITIES	\$1,354,888	\$21,139		\$683,584
SUMMARY:				
SURPLUS/(DEFICIT) 1st JULY	\$502,314	\$485,572		\$512,405
Cash Provided by Operations	\$1,163,398	\$1,887,337		\$1,336,546
Cash Required for Capital Investment	(\$3,020,602)	(\$1,881,645)		(\$2,532,536)
Cash Provided through Financing Activities	\$1,354,888	\$21,139		\$683,584
Prior Year Debts Written Off/Provisions	\$0	\$0		\$0
CLOSING SURPLUS OR (DEFICIT)	(\$2)	\$512,403		(\$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 2019

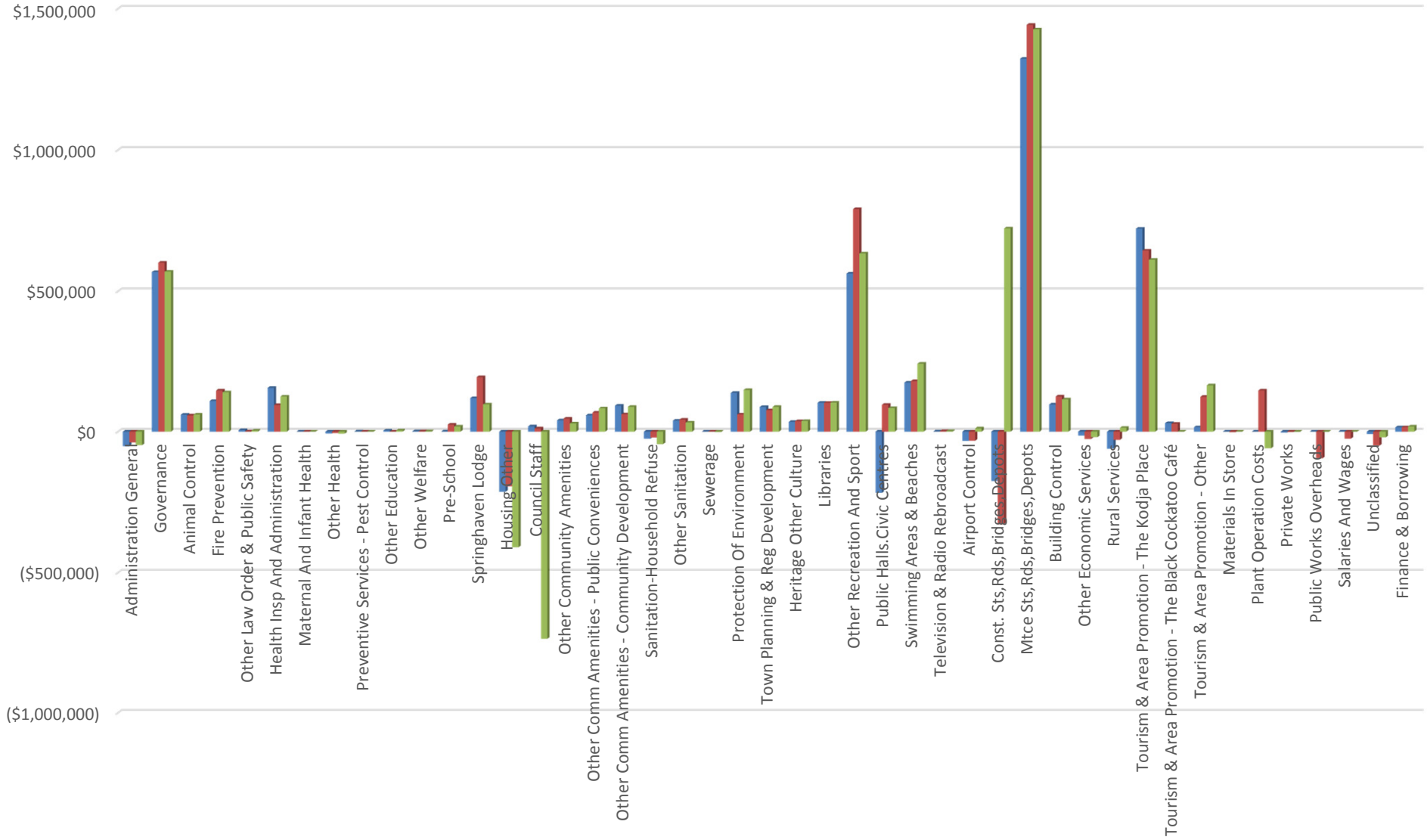
	2017/2018 Budget \$	2017/2018 Actual \$	2018/2019 Budget \$
SURPLUS / (DEFICIT) REPRESENTED BY:			
<u>Comprises:</u>			
Cash - Unrestricted	\$ 61,854	\$ 306,816	\$ 60,000
Cash - Restricted Cash (refer below)	\$ 2,622	\$ 15,364	\$ 5,011
Cash - Restricted Reserves	\$ 2,623,668	\$ 3,500,532	\$ 3,334,709
Cash - On Hand (Floats)	\$ 1,640	\$ 640	\$ 640
Stock on Hand	\$ 2,527	\$ 15,595	\$ 3,000
Sundry Debtors	\$ 119,517	\$ 382,116	\$ 100,000
Rates Debtors - Current	\$ 214,162	\$ 266,730	\$ 270,000
Other Debtors	\$ 24,618	\$ (905)	\$ 40,000
<u>Less:</u>			
Payables and Provisions	\$ (424,318)	\$ (458,928)	\$ (473,640)
Cash Reserves (refer below)	\$ (2,623,668)	\$ (3,500,532)	\$ (3,334,709)
Restricted Cash:	\$ (2,622)	\$ (15,364)	\$ (5,011)
Provisions		\$ 340	\$ -
CLOSING SURPLUS OR (DEFICIT)	\$ -	\$ 512,405	\$ -

Summary of Restricted Cash:

	Opening Balance - 1 July 2018	PLUS Additional Funds Received	LESS Funds Utilised	Closing Balance - 30 June 2019
Kids Sport Program	\$ -			\$ -
Potts Kokoda Track Memorial	\$ 2,011			\$ 2,011
Kojonup Theatrical Society	\$ 3,000		\$ -	\$ 3,000
KP Tourism WA Grant	\$ 10,353		\$ (10,353)	\$ -
	\$ 15,364	\$ -	\$ (10,353)	\$ 5,011

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

■ 2017/2018 Budget
 ■ 2017/2018 Actuals
 ■ 2018/2019 Budget



SHIRE OF KOJONUP
(I) DETAILED OPERATING ACCOUNTS
Budget for the year ending 30 June 2019

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
3. GENERAL PURPOSE FUNDING								
General Purpose Grants								
1302	Grants Commission Submission	Exp.	MCS	MCS	\$0	\$0		\$ -
					\$0	\$0		\$0
1333	Grant - Fags - Untied Portion	Inc.	MCS	MCS	(\$378,000)	(\$765,293)	202%	(\$365,000)
1343	Grant - Fags - Roads	Inc.	MCS	MCS	(\$322,000)	(\$681,664)	212%	(\$312,000)
1385	Grant- CLGF (Regional Projects)	Inc.	MCS	MCS	\$0	\$0		\$0
					(\$700,000)	(\$1,446,957)	207%	(\$677,000)
Other General Purpose Income								
1373	Interest On Investment	Inc.	MCS	MCS	(\$15,000)	(\$12,070)	80%	(\$15,000)
1393	Interest On Reserves	Inc.	MCS	MCS	(\$70,000)	(\$55,741)	80%	(\$70,011)
1395	Interest On Unpaid Bonds	Inc.	MCS	MCS	(\$30,000)	(\$22,116)	74%	(\$23,000)
					(\$115,000)	(\$89,927)	78%	(\$108,011)
Rate Revenue								
1092	Rates Written Off/Refunded	Exp.	MCS	MCS	\$100	\$20,979	20979%	\$ 50
1102	Rates Discount Allowed	Exp.	MCS	MCS	\$56,373	\$56,766	101%	\$ 57,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCS	MCS	\$13,457	\$17,085	127%	\$ 13,656
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCS	MCS	\$1,275	\$1,907	150%	\$ 1,395
1132	Rating Salaries	Exp.	MCS	MCS	\$35,500	\$36,632	103%	\$ 35,500
1162	Superannuation	Exp.	MCS	MCS	\$4,100	\$4,827	118%	\$ 4,800
1182	Postage, Printing & Stationary	Exp.	MCS	MCS	\$4,600	\$3,730	81%	\$ 4,000
1192	Rating Valuations	Exp.	MCS	MCS	\$10,500	\$11,189	107%	\$ 11,000
1202	Title Searches	Exp.	MCS	MCS	\$350	\$467	134%	\$ 500
1222	Insurance - Emp Cost (Rates)	Exp.	MCS	MCS	\$1,150	\$1,015	88%	\$ 1,050
1262	Legal Costs Incurred - Rates	Exp.	MCS	MCS	\$4,000	\$7,320	183%	\$ 3,000
					\$131,405	\$161,917	123%	\$131,951
1003	Rates Levied All Areas	Inc.	MCS	MCS	(\$3,763,979)	(\$3,755,258)	100%	(\$3,914,538)
1013	Ex Gratia Rates	Inc.	MCS	MCS	(\$1,500)	(\$1,439)	96%	(\$1,500)
1023	Interim Rates	Inc.	MCS	MCS	(\$7,000)	(\$9,335)	133%	(\$5,000)
1043	Non Payment Penalty	Inc.	MCS	MCS	(\$28,000)	(\$29,414)	105%	(\$30,000)
1053	Back Rates Levied	Inc.	MCS	MCS	(\$50)	\$0		(\$50)
1063	Instalment Interest Charges	Inc.	MCS	MCS	(\$11,000)	(\$8,542)	78%	(\$9,000)
1073	Instalment Administration Fee	Inc.	MCS	MCS	(\$4,300)	(\$4,158)	97%	(\$4,300)
1263	Legal Expenses Recovered-Rates	Inc.	MCS	MCS	(\$4,000)	(\$7,327)	183%	(\$3,000)
1273	Esl Levy Admin Fee	Inc.	MCS	MCS	(\$4,000)	(\$4,000)	100%	(\$4,000)
1283	Settlement & Search Charges	Inc.	MCS	MCS	(\$2,200)	(\$3,732)	170%	(\$3,800)
					(\$3,826,029)	(\$3,823,204)	100%	(\$3,975,188)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
4. GOVERNANCE								
Administration General								
003D	Depreciation (Sch 4)	Exp.	MCS	MCS	\$85,000	\$93,187	110%	\$ 93,000
003A	Annual Leave Accrual	Exp.	MCS	MCS	\$0	(\$5,531)		\$ -
003L	Long Service Leave Accrual	Exp.	MCS	MCS	\$0	\$39,468		\$ -
1842	Loss on Sale of Assets	Inc.	MCS	MCS	\$0	\$0		\$ -
1852	Salaries - Admin	Exp.	MCS	MCS	\$823,500	\$842,458	102%	\$ 824,000
1882	Superannuation - Admin	Exp.	MCS	MCS	\$100,000	\$98,421	98%	\$ 100,000
1892	Staff Insurances	Exp.	MCS	MCS	\$23,590	\$21,351	91%	\$ 21,500
1902	Fbt Admin Staff	Exp.	MCS	MCS	\$21,000	\$16,400	78%	\$ 18,000
1912	Conference & Training	Exp.	MCS	MCS	\$30,000	\$36,403	121%	\$ 35,000
1922	Advertising	Exp.	MCS	MCS	\$11,000	\$8,486	77%	\$ 10,000
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCS	MRS	\$13,000	\$13,238	102%	\$ 13,000
1932	Occ Health & Safety	Exp.	MCS	MRS	\$4,000	\$9,354	234%	\$ 5,000
1942	Staff Uniforms	Exp.	MCS	MCS	\$6,000	\$4,212	70%	\$ 4,000
1952	Admin Staff Costs - Other	Exp.	MCS	MCS	\$2,000	\$5,717	286%	\$ 4,000
1957	Office - Building Maintenance	Exp.	MCS	R/BMC	\$11,350	\$14,150	125%	\$ 10,000
1958	Office - Cleaning & Assoc	Exp.	MCS	MWS	\$22,320	\$20,505	92%	\$ 23,000
1959	Office - Utility Charges	Exp.	MCS	MCS	\$13,500	\$13,709	102%	\$ 8,000
1962	Office Gardens & Surrounds-Mtce	Exp.	MCS	MWS	\$6,300	\$8,481	135%	\$ 6,500
1972	Admin Printing & Stationery	Exp.	MCS	MCS	\$27,000	\$30,909	114%	\$ 27,000
1982	Telephone & Internet	Exp.	MCS	MCS	\$25,000	\$19,303	77%	\$ 20,000
2004	Office - Insurance.	Exp.	MCS	MCS	\$26,100	\$27,240	104%	\$ 27,300
2006	Donations CEO discretion	Exp.	MCS	CEO	\$1,000	\$182	18%	\$ 500
2008	Donations - Council	Exp.	MCS	CEO	\$1,000	\$76	8%	\$ 500
2012	Non Capital Purchases	Exp.	MCS	MCS	\$3,000	\$1,579	53%	\$ 5,000
2022	Bank Charges	Exp.	MCS	MCS	\$20,000	\$18,692	93%	\$ 19,000
2032	Postage & Freight	Exp.	MCS	MCS	\$5,000	\$4,608	92%	\$ 4,500
2042	Computer Expenses	Exp.	MCS	MCS	\$65,000	\$65,437	101%	\$ 65,000
2043	Website Upgrade/Development	Exp.	MCS	MCS	\$5,000	\$3,335	67%	\$ 5,000
2052	Admin Vehicle Expenses	Exp.	MCS	MCS	\$17,000	\$31,154	183%	\$ 30,000
2062	Admin Legal Expenses	Exp.	MCS	CEO	\$1,000	\$313	31%	\$ 1,000
2072	Consultants Special Projects	Exp.	MCS	CEO	\$25,000	\$54,839	219%	\$ 30,000
2274	HR/IR Consultants	Exp.	MCS	CEO	\$15,000	\$8,328	56%	\$ 15,000
2277	Finance Consultants	Exp.	MCS	MCS	\$15,000	\$16,834	112%	\$ 20,000
2275	Records Management (incl. 5.1.3)	Exp.	MCS	MCS	\$5,000	\$1,681	34%	\$ 10,000
2278	Security Monitoring	Exp.	MCS	R/BMC	\$1,000	\$670	67%	\$ 750
2092	Misc Expense - Admin	Exp.	MCS	MCS	\$1,000	\$2,675	267%	\$ 3,000
2172	Less Admin Non Cash Realloc	Exp.	MCS	MCS	(\$85,000)	(\$127,124)	150%	\$ (93,000)
2182	Less Admin Cash Exp Realloc	Exp.	MCS	MCS	(\$1,345,660)	(\$1,391,074)	103%	\$ (1,365,550)
					\$0	\$9,665		\$0
1643	Advertising - Adjustment/Refund	Inc.	MCS	MCS	\$0	\$0		\$0
1903	Admin Fbt Contributions	Inc.	MCS	MCS	(\$1,200)	(\$1,199)	100%	(\$1,200)
2053	Sundry Misc Income - Admin	Inc.	MCS	MCS	(\$1,800)	(\$2,117)	118%	(\$1,800)
2083	Police Licencing - Commissions	Inc.	MCS	MCS	(\$48,000)	(\$44,242)	92%	(\$44,410)
2143	Photocopying	Inc.	MCS	MCS	(\$400)	(\$557)	139%	(\$500)
					(\$51,400)	(\$48,116)	94%	(\$47,910)
Governance								
002D	Depreciation (Sch 4)	Exp.	CEO	MCS	\$10,000	\$7,545	75%	\$ 8,000
102P	Loss On Sale Of Assets (Gov)	Exp.	CEO	MCS	\$0	\$0		\$ -
1502	Members Attendance Fees	Exp.	CEO	MCS	\$104,000	\$103,894	100%	\$ 104,000
1508	Members Travelling	Exp.	CEO	MCS	\$2,000	\$1,284	64%	\$ 1,200
1512	Members Conference Expenses	Exp.	CEO	MCS	\$16,000	\$4,776	30%	\$ 12,000
1522	Members Communication Exp	Exp.	CEO	MCS	\$27,000	\$25,039	93%	\$ 24,000
1532	Election & Poll Expenses	Exp.	CEO	MCS	\$7,500	\$1,060		\$ -
1542	Presidents/Dep Allowances	Exp.	CEO	MCS	\$35,000	\$34,876	100%	\$ 35,000
1562	Refreshments & F'Ns - Crs	Exp.	CEO	CEO	\$11,000	\$13,037	119%	\$ 12,000
1572	Refreshments & F'Ns - Staff	Exp.	CEO	CEO	\$4,000	\$2,848	71%	\$ 3,000
1578	Council - Special Visits	Exp.	CEO	CEO	\$0	\$198		\$ 500
1582	Chambers Maint.	Exp.	CEO	R/BMC	\$200	\$1,358	679%	\$ -
1592	Members Insurance	Exp.	CEO	MCS	\$7,000	\$7,276	104%	\$ 7,300
1602	Subscriptions	Exp.	CEO	MCS	\$21,000	\$25,594	122%	\$ 25,000
1612	Misc Expenses - Members Of Council	Exp.	CEO	CEO	\$1,000	\$1,070	107%	\$ 1,000
1624	Integrated Planning Expense	Exp.	CEO	MCS	\$15,000	\$34,557	230%	\$ 15,000
2075	VROC - Shared Services	Exp.	CEO	CEO	\$1,000	\$0	0%	\$ -

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
2078	VROC - Projects	Exp.	CEO	CEO	\$1,000	\$181	18%	\$ 5,000
1632	Vehicle Operating Expenses	Exp.	CEO	MCS	\$3,000	\$2,763	92%	\$ 3,000
1642	Advertising	Exp.	CEO	CEO	\$500	\$0	0%	\$ -
1662	Audit Fees	Exp.	CEO	MCS	\$24,000	\$39,876	166%	\$ 30,000
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCS	\$269,132	\$277,384	103%	\$ 273,110
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCS	\$8,500	\$12,712	150%	\$ 9,300
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCS	\$2,000	\$0	0%	\$ 2,000
2276	Corporate Logo	Exp.	CEO	MCS	\$0	\$0		\$ -
1792	Legal Costs	Exp.	CEO	CEO	\$2,000	\$3,809	190%	\$ 2,000
					\$571,832	\$601,136	105%	\$572,410
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	MCS	(\$4,000)	\$0	0%	(\$3,000)
1725	Contributions/Donations Gov. Recieved	Inc.	CEO	MCS	\$0	\$0		\$0
					(\$4,000)	\$0	0%	(\$3,000)
5. LAW, ORDER & PUBLIC SAFETY								
Animal Control								
005D	Depreciation (Sch 5)	Exp.	MRS	MCS	\$1,000	\$530	53%	\$ 500
005P	Profit/Loss (Sch 5)	Exp.	MRS	MCS	\$5,000	\$0		\$ -
2492	Salaries (Ac)	Exp.	MRS	MRS	\$20,500	\$23,015	112%	\$ 22,000
2522	Superannuation	Exp.	MRS	MRS	\$13,000	\$14,885	115%	\$ 15,000
2532	Other Employment Costs	Exp.	MRS	MRS	\$2,630	\$2,687	102%	\$ 2,100
2542	Conference & Training	Exp.	MRS	MRS	\$1,000	\$855	85%	\$ 3,000
2552	Ranger Vehicle	Exp.	MRS	MRS	\$2,000	\$1,943	97%	\$ 2,000
2802	Ranger Vehicle	Exp.	MRS	MRS	\$0	\$0		\$ -
2553	Fbt Law Order & Public Safety	Exp.	MRS	MRS	\$1,500	\$941	63%	\$ 1,000
2562	Dog Control Expenses	Exp.	MRS	R/BMC	\$400	\$1,044	261%	\$ 1,000
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	R/BMC	\$300	\$70	23%	\$ 300
2582	Other Animal Control	Exp.	MRS	R/BMC	\$3,500	\$1,845	53%	\$ 5,000
2583	Cat Control Expenses	Exp.	MRS	R/BMC	\$500	\$368	74%	\$ 500
2592	Audit of Dog & Cat Register	Exp.	MRS	R/BMC	\$1,000	\$1,445	145%	\$ 1,500
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCS	\$13,457	\$13,074	97%	\$ 13,656
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCS	\$850	\$1,271	150%	\$ 930
					\$66,637	\$63,974	96%	\$68,486
2653	Fines & Penalties - Dog Act	Inc.	MRS	MRS	(\$1,500)	(\$292)	19%	(\$1,500)
2663	Impounding Fees - Dogs	Inc.	MRS	MRS	(\$500)	(\$230)	46%	(\$500)
2673	Dog Registration Fees	Inc.	MRS	MRS	(\$4,200)	(\$5,129)	122%	(\$5,100)
2674	Cat Registration Fees	Inc.	MRS	MRS	(\$600)	(\$1,055)	176%	(\$1,000)
2633	Ranger Income	Inc.	MRS	MRS	\$0	\$0		\$0
					(\$6,800)	(\$6,706)	99%	(\$8,100)
Fire Prevention								
004D	Depreciation (Sch 5)	Exp.	MRS	MCS	\$31,000	\$61,609	199%	\$ 61,000
2272	Emergency Operating Expenses	Exp.	MRS	MRS	\$5,000	\$3,755	75%	\$ 2,500
2292	Fire Hazard Reduction	Exp.	MRS	MRS	\$20,000	\$20,182	101%	\$ 20,000
2302	Ground & Aerial Inspections	Exp.	MRS	MRS	\$3,500	\$3,581	102%	\$ 3,500
2312	Education & Promotion	Exp.	MRS	MRS	\$0	\$2,773		\$ -
2322	Administration Costs	Exp.	MRS	MRS	\$1,500	\$1,247	83%	\$ 1,500
2342	Firefighting - Shire Resources	Exp.	MRS	MWS	\$7,500	\$4,444	59%	\$ 7,500
2372	Brigade Expenses	Exp.	MRS	P/EM	\$45,000	\$48,837	109%	\$ 45,270
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCS	\$40,370	\$40,722	101%	\$ 40,967
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCS	\$850	\$1,271	150%	\$ 930
					\$154,720	\$188,422	122%	\$183,167

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
2363	Fines & Penalties	Inc.	MRS	MRS	(\$500)	(\$250)	50%	(\$1,000)
2373	Esl Levy Funding	Inc.	MRS	MCS	(\$45,000)	(\$41,916)	93%	(\$42,186)
2383	Sale Of Fire Maps	Inc.	MRS	MCS	(\$500)	(\$418)	84%	(\$400)
2393	Sundry Misc Income - Fire	Inc.	MRS	MRS	(\$50)	(\$36)	73%	(\$50)
					(\$46,050)	(\$42,621)	93%	(\$43,636)
Other Law Order & Public Safety								
2832	Vehicle Impounding	Exp.	MRS	MRS	\$1,000	\$220	22%	\$ 500
2845	Community Emergency Response	Exp.	MRS	CEO	\$0	\$273		\$ -
2844	Security Systems	Exp.	MRS	R/BMC	\$0	\$11		\$ -
2862	Local Law Review	Exp.	MRS	MCS	\$4,000	\$0	0%	\$ 3,000
2892	Aware Program Expenditure	Exp.	MRS	MRS	\$500	\$237	47%	\$ -
					\$5,500	\$740	13%	\$3,500
2893	Sundry Income - Donations	Inc.	MRS	MRS	\$0	\$0		\$ -
					\$0	\$0		\$0
7. HEALTH								
Health Insp And Administration								
008D	Depreciation (Sch 7)	Exp.	MRS	MCS	\$7,300	\$5,400	74%	\$ 5,500
3102	Health Salaries	Exp.	MRS	MRS	\$140,000	\$128,756	92%	\$ 90,000
3132	Health Superannuation	Exp.	MRS	MRS	\$11,000	\$12,597	115%	\$ 8,500
3142	Health - Staff Fbt	Exp.	MRS	MRS	\$14,000	\$9,516	68%	\$ 8,000
3152	Health - Conference & Trng	Exp.	MRS	MRS	\$5,000	\$1,977	40%	\$ 1,000
3162	Health - Other Employment Costs	Exp.	MRS	MRS	\$3,150	\$1,947	62%	\$ 3,000
3182	Vehicle Expenses	Exp.	MRS	MRS	\$10,000	\$6,653	67%	\$ 4,000
3192	Health Education & Training	Exp.	MRS	MRS	\$0	\$277		\$ -
3232	Enforcement Allowance	Exp.	MRS	MRS	\$0	\$0		\$ -
3242	Analytical Expenses	Exp.	MRS	MRS	\$1,100	\$479	44%	\$ 500
3212	Admin Alloc To Hia - Cash	Exp.	MRS	MCS	\$13,457	\$13,074	97%	\$ 13,656
3252	Admin Non Cash Realloc (Hia)	Exp.	MRS	MCS	\$1,275	\$1,907	150%	\$ 1,395
					\$206,282	\$182,583	89%	\$135,551
3223	Health Act Fees,Licences	Inc.	MRS	MRS	(\$600)	(\$810)	135%	(\$600)
3233	Septic Tank Insp. Fees	Inc.	MRS	MRS	(\$600)	(\$644)	107%	(\$600)
3253	Fines & Penalties	Inc.	MRS	MRS	\$0	\$0	0%	\$0
3283	Health Consultancy Income	Inc.	MRS	MRS	(\$50,000)	(\$86,685)	173%	(\$10,000)
					(\$51,200)	(\$88,139)	172%	(\$11,200)
Maternal And Infant Health								
007D	Depreciation (Sch 7)	Exp.	MRS	MCS	\$0	\$0		\$ -
3302	Infant Health-Donations-Equipment; Other	Exp.	MRS	MRS	\$0	\$0		\$ -
					\$0	\$0		\$0
Other Health								
009D	Depreciation (Sch 7)	Exp.	CEO	MCS	\$5,800	\$4,140	71%	\$ 4,300
3362	Doctors Surgery - Building Maint	Exp.	CEO	MRS	\$420	\$2,327	554%	\$ 2,100
					\$6,220	\$6,467	104%	\$6,400
3363	Rental Doctors Surgery	Inc.	CEO	MCS	(\$13,300)	(\$11,176)	84%	(\$13,500)
					(\$13,300)	(\$11,176)	84%	(\$13,500)
Preventive Services - Pest Control								
3322	Vermin Control	Exp.	MRS	MRS	\$500	\$0	0%	\$ 100
					\$500	\$0	0%	\$100

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
8. EDUCATION & WELFARE								
Other Education								
3455	Play in the Park	Exp.	MCS	MCS	\$1,400	\$27	2%	\$ 1,400
3452	Smart Start-Expenses	Exp.	MCS	MCS	\$2,500	\$115	5%	\$ 2,860
3454	Smart Start - In Kind	Exp.	MCS	MCS	\$0	\$0		\$ -
					\$3,900	\$142	4%	\$4,260
3456	Inc - Smartstart Donation	Inc.	MCS	MCS	\$0	\$0		\$ -
					\$0	\$0		\$0
Other Welfare								
010D	Depreciation (Sch 8)	Exp.	MCS	MCS	\$0	\$133		\$ 140
3468	Donation Southern Ag Care	Exp.	MCS	CEO	\$1,000	\$1,000	100%	\$ 1,000
					\$1,000	\$1,133	113%	\$1,140
Pre-School								
006D	Depreciation (Sch 6)	Exp.	MCS	MCS	\$0	\$16,200		\$ 16,000
3462	Occasional Care - Building Maint	Exp.	MCS	R/BMC	\$2,650	\$4,162	157%	\$ 2,550
3464	Occasional Care - Grounds Maint	Exp.	MCS	MWS	\$1,000	\$6,951	695%	\$ 1,020
3477	Kindy Café (3yo Kindy)	Exp.	MCS	MCS	\$3,343	\$1,985	59%	\$ 10,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCS	R/BMC	\$4,800	\$6,309	131%	\$ 4,900
3470	Playgroup/Toy Library - Minor	Exp.	MCS	MRS	\$500	\$180	36%	\$ 500
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCS	MWS	\$1,100	\$1,671	152%	\$ 1,000
					\$13,393	\$37,459	280%	\$35,970
3463	Occasional Care - Rent	Inc.	MCS	MCS	(\$2,600)	(\$2,364)	91%	(\$2,650)
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCS	MCS	(\$10,000)	(\$10,000)	100%	(\$15,000)
3473	Playgroup/Toy Library - Fees	Inc.	MCS	MRS	(\$250)	(\$327)	131%	(\$350)
					(\$12,850)	(\$12,691)	99%	(\$18,000)
9. HOUSING								
Springhaven Lodge								
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCS	\$115,000	\$110,750	96%	\$ 105,000
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCS	\$8,300	\$6,000	72%	\$ 5,500
010A	Annual Leave Accrual	Exp.	MACS	MCS	\$0	\$9,082		\$ -
010L	Long Service Leave Accrual	Exp.	MACS	MCS	\$0	\$7,737		\$ -
009P	Spring H - Loss On Sale Of Asset	Exp.	MACS	MCS	\$0	\$0		\$ -
3742	Spring H - Fbt Costs	Exp.	MACS	MCS	\$6,800	\$4,337	64%	\$ 6,000
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,050,000	\$1,205,644	115%	\$ 1,200,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$114,000	\$122,774	108%	\$ 127,000
3782	Spring H -Conferences & Trng	Exp.	MACS	MACS	\$27,000	\$28,969	107%	\$ 27,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,500	\$3,610	103%	\$ 3,500
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$2,000	\$2,475	124%	\$ 3,000
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$7,000	\$6,116	87%	\$ 6,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$6,000	\$6,560	109%	\$ 6,000
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$5,500	\$4,759	87%	\$ 5,500
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$846	85%	\$ 1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$5,500	\$5,063	92%	\$ 5,500
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$510	51%	\$ 1,000
New	Spring H - Software Operating	Exp.	MACS	MACS	\$0	\$0		\$ 8,500
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$22,000	\$22,850	104%	\$ 20,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$10,000	\$11,074	111%	\$ 10,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$26,000	\$27,928	107%	\$ 25,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$35,000	\$41,962	120%	\$ 43,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$38,000	\$39,778	105%	\$ 45,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$35,000	\$48,761	139%	\$ 30,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MCS	\$31,900	\$28,494	89%	\$ 28,500
3916	Spring H - Insurance	Exp.	MACS	MCS	\$20,500	\$13,571	66%	\$ 14,000
3962	Spring H - Public Liability Insurance	Exp.	MACS	MCS	\$5,800	\$5,741	99%	\$ 5,800
3922	Spring H - Cleaning & Laundry	Exp.	MACS	MACS	\$13,000	\$13,033	100%	\$ 14,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$5,000	\$5,481	110%	\$ 5,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$105,000	\$100,176	95%	\$ 105,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$5,000	\$3,912	78%	\$ 5,000
3974	Spring H - Aged Care Consulting Structural/	Exp.	MACS	MACS	\$500	\$818	164%	\$ 1,600
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MCS	\$17,000	\$25,425	150%	\$ 18,600
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCS	\$201,849	\$202,110	100%	\$ 204,833
					\$1,924,149	\$2,116,346	110%	\$2,085,833

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
							100%	
4003	Spring H - Resident Rent	Inc.	MACS	MACS	(\$440,000)	(\$520,195)	118%	(\$500,000)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	MCS	\$0	\$0		(\$1,300)
4013	Spring H - Grant - Personal Care Subsidy	Inc.	MACS	MACS	(\$1,300,000)	(\$1,345,694)	104%	(\$1,480,350)
4043	Spring H - Grant - Trainees (No Gst)	Inc.	MACS	MACS	(\$1,500)	(\$1,364)	91%	\$0
4143	Spring H - Misc Income	Inc.	MACS	MACS	(\$5,000)	(\$1,091)	22%	(\$2,600)
4053	Spring H - Grant - SIHI	Inc.	MACS	MACS	(\$19,500)	(\$19,552)	100%	\$0
4133	Spring H - Grant - Alzheimers Assoc.	Inc.	MACS	MACS	(\$30,000)	(\$27,273)	91%	\$0
4023	Spring H - Donations	Inc.	MACS	MACS	(\$4,700)	(\$2,839)	60%	(\$5,000)
4033	Spring H - Lodge Bonds Drawdown Non Cas	Inc.	MACS	MACS	(\$4,522)	(\$5,168)	114%	\$ -
					(\$1,805,222)	(\$1,923,175)	107%	(\$1,989,250)
				<i>Net Profit/loss Springhaven</i>	(\$118,927)	(\$193,171)		(\$96,583)
Housing Other								
4062	Loton Close ILU's - Building Maintenance	Exp.	MACS	R/BMC	\$7,000	\$11,782	168%	\$ 11,000
4064	Loton Close ILU's - Grounds Maintenance	Exp.	MACS	MWS	\$4,900	\$2,077	42%	\$ 5,000
4065	Loton Close ILU's - Utilities	Exp.	MACS	R/BMC	\$15,000	\$20,530	137%	\$ 17,000
4066	Loton Close ILU's - Insurance	Exp.	MACS	MCS	\$4,400	\$4,311	98%	\$ 5,000
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	R/BMC	\$6,000	\$18,111	302%	\$ 6,000
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	MWS	\$1,500	\$1,844	123%	\$ 1,500
4205	J Sullivan Units - Utilities	Exp.	MACS	MRS	\$7,300	\$9,131	125%	\$ 7,300
4206	J Sullivan Units - Insurance	Exp.	MACS	MCS	\$1,400	\$1,405	100%	\$ 1,400
					\$47,500	\$69,191	146%	\$54,200
4083	Loton Close ILU's - Rent	Inc.	MACS	MACS	(\$115,000)	(\$114,084)	99%	(\$115,000)
4103	Loton Close ILU's - Power Recoups	Inc.	MACS	MACS	(\$8,000)	(\$12,497)	156%	(\$11,500)
4313	Loton Close ILU's - Grant - SIHI	Inc.	MACS	MACS	(\$93,992)	(\$85,000)	90%	\$0
New	Loton Close ILU's - Grant - RAAP & BBRF	Inc.	MACS	MCS	\$0	\$0		(\$306,000)
4323	J Sullivan Units - Grant - SIHI	Inc.	MACS	MACS	(\$14,700)	(\$13,371)	91%	\$0
4203	J Sullivan Units - Rent	Inc.	MACS	MACS	(\$29,000)	(\$38,387)	132%	(\$32,000)
					(\$260,692)	(\$263,340)	101%	(\$464,500)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
Council Staff								
011D	Depreciation (Sch 9)	Exp.	CEO	MCS	\$18,900	\$14,492	77%	\$ 14,500
3768	Staff Housing - Building Maintenance	Exp.	CEO	R/BMC	\$11,100	\$11,233	101%	\$ 11,100
3769	Staff Housing - Operating Expenses	Exp.	CEO	MRS	\$10,500	\$16,937	161%	\$ 10,500
3764	Staff Housing - Ground Maint. Various	Exp.	CEO	MWS	\$3,000	\$3,635	121%	\$ 4,000
					\$43,500	\$46,297	106%	\$40,100
016P	Profit or Loss Sale Of Assets	Inc.	CEO	MCS	\$0	\$0		\$0
New	Building Better Regions - Key Workers	Inc.	CEO	MCS	\$0	\$0		(\$740,584)
3703	Residential Rental - Staff	Inc.	CEO	MRS	(\$25,000)	(\$35,016)	140%	(\$35,000)
					(\$25,000)	(\$35,016)	140%	(\$775,584)
10. COMMUNITY AMENITIES								
Other Community Amenities - Cemeteries								
015D	Depreciation (Sch 10)	Exp.	MCS	MCS	\$11,000	\$15,708	143%	\$ 16,000
5998	Profit On Sale Of Assets	Exp.	MCS	MCS	\$0	\$0		\$ -
6001	Cemetery - Grave Digging	Exp.	MCS	MWS	\$35,000	\$25,723	73%	\$ 25,000
6006	Kojonup Cemetery - Niche Wall Maintenance	Exp.	MCS	MWS	\$800	\$1,352	169%	\$ 1,200
6002	Kojonup Cemetery- Grounds Maintenance	Exp.	MCS	MWS	\$15,300	\$14,239	93%	\$ 10,000
6000	Kojonup Cemetery-Remove/Replant Trees	Exp.	MCS	MWS	\$2,600	\$1,696	65%	\$ 2,600
6012	Boscabel Cemetery - Grounds Maint	Exp.	MCS	MWS	\$800	\$0	0%	\$ 800
6014	Muradup Cemetery - Grounds Maintenance	Exp.	MCS	MWS	\$1,500	\$3,110	207%	\$ 1,500
					\$67,000	\$61,828	92%	\$57,100
6013	Cemetery Fees (Inc Gst)	Inc.	MCS	MCS	(\$22,000)	(\$12,368)	56%	(\$22,000)
6023	Cemetery Fees Licences (Not Inc Gst)	Inc.	MCS	MCS	(\$5,000)	(\$3,360)	67%	(\$6,000)
					(\$27,000)	(\$15,728)	58%	(\$28,000)
Other Community Amenities - Public Conveniences & Other								
6042	Harrison Place Conveniences - Maint	Exp.	MWS	R/BMC	\$2,000	\$2,609	130%	\$ 2,100
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	MWS	\$9,000	\$15,909	177%	\$ 13,000
6024	Curly Wig - Building Maintenance	Exp.	MWS	R/BMC	\$2,060	\$2,922	142%	\$ 2,060
6034	CWA - Building Maintenance	Exp.	MWS	R/BMC	\$5,000	\$4,094	82%	\$ 3,670
6064	Men's Shed - Building Maintenance	Exp.	MWS	R/BMC	\$970	\$1,760	181%	\$ 1,020
6052	Upgrade Town Street & Park Seating	Exp.	MWS	MWS	\$2,000	\$2,061	103%	\$ 2,000
6054	Townscape Plan	Exp.	MWS	MWS	\$0	\$0		\$ 22,000
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,400	\$1,678	120%	\$ 1,500
6132	Community Bus Maintenance	Exp.	MWS	MWS	\$3,750	\$2,489	66%	\$ 2,750
6134	YMCA Bus Operating	Exp.	MWS	MWS	\$1,000	\$0		\$ 500
6142	Admin Non Cash Realloc (Community Dev.)	Exp.	MWS	MCS	\$2,125	\$3,178	150%	\$ 2,325
6152	Admin Cash Realloc (Community Develop)	Exp.	MWS	MCS	\$30,277	\$31,416	104%	\$ 30,725
					\$59,582	\$68,117	114%	\$83,650
6133	Community Bus Hire	Inc.	MWS	MCS	(\$1,700)	(\$646)	38%	(\$1,000)
6135	YMCA Bus Hire	Inc.	MWS	MCS	(\$100)	\$0	0%	(\$50)
					(\$1,800)	(\$646)	36%	(\$1,050)
Other Community Amenities - Community Development								
6062	Salaries (Community Development)	Exp.	MCD&T	MCD&T	\$72,000	\$52,410	73%	\$ 70,000
6082	Superannuation	Exp.	MCD&T	MCD&T	\$7,000	\$5,133	73%	\$ 6,500
6092	Employee Insurances	Exp.	MCD&T	MCS	\$550	\$0	0%	\$ 550
6102	Conference & Trng	Exp.	MCD&T	MCD&T	\$3,200	\$1,769	55%	\$ 2,000
6153	Youth Activities / Events	Exp.	MCD&T	MCD&T	\$3,000	\$551	18%	\$ 200
6154	Events - Community	Exp.	MCD&T	MCD&T	\$3,000	\$4,608	154%	\$ 3,500
6155	Events - Marketing & Community Collateral	Exp.	MCD&T	MCD&T	\$1,000	\$0	0%	\$ 2,000
6103	Community Development Consultants	Exp.	MCD&T	MCD&T	\$1,000	\$0	0%	\$ -
6167	Comm Development - Subscriptions	Exp.	MCD&T	MCD&T	\$500	\$0	0%	\$ 500
6168	Comm Development - Minor New	Exp.	MCD&T	MCD&T	\$1,000	\$87	9%	\$ 6,400
					\$92,250	\$64,557	70%	\$91,650
6123	Events Revenue	Inc.	MCD&T	MCD&T	(\$200)	\$0	0%	\$0
6173	Small Grants	Inc.	MCD&T	MCD&T	\$0	(\$3,200)		(\$4,000)
6175	Grant - Y-Cultural Grants (Murals)	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
6176	Grant - Southern Edge Arts	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
6177	Grant - Department of Children & Families	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
6178	Grant - Country Arts Bursary	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
					(\$200)	(\$3,200)	1600%	(\$4,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
Sanitation - Household Refuse								
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	MCS	\$0	\$0		\$ -
014D	Depreciation (Sch 10)	Exp.	MRS	MCS	\$3,560	\$6,404	180%	\$ 7,000
5022	Refuse Collection (Kerbside)	Exp.	MRS	MRS	\$52,520	\$53,840	103%	\$ 53,518
5012	Refuse Site - Maintenance	Exp.	MRS	MRS	\$10,000	\$11,086	111%	\$ 2,000
5013	Refuse Site - Rehabilitation	Exp.	MRS	MRS	\$5,000	\$4,859	97%	\$ 5,000
5002	Recycling Depot/Transfer Stn - Contract	Exp.	MRS	MRS	\$75,950	\$74,833	99%	\$ 77,393
5122	Recycling Collection (Kerbside)	Exp.	MRS	MRS	\$52,520	\$60,308	115%	\$ 53,518
5142	Recycling Education	Exp.	MRS	MRS	\$500	\$0	0%	\$ 500
5123	Waste Management Planning	Exp.	MRS	MRS	\$5,000	\$4,019	80%	\$ -
					\$205,050	\$215,349	105%	\$198,929
5023	Collection Charges (Kerbside)	Inc.	MRS	MCS	(\$228,024)	(\$229,341)	101%	(\$238,590)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	MRS	(\$2,200)	(\$2,200)	100%	(\$2,200)
5103	Tip Fees	Inc.	MRS	MRS	\$0	(\$2,520)		\$0
5183	Sale of Recyclables	Inc.	MRS	MRS	\$0	(\$2,287)		(\$2,300)
010P	Profit on Sale of Assets (Sch 10)	Inc.	MRS	MCS	\$0	\$0		\$0
					(\$230,224)	(\$236,348)	103%	(\$243,090)
Other Sanitation								
5027	Verge Pick Up - Hard Waste	Exp.	MRS	MRS	\$7,000	\$7,678	110%	\$ -
5251	Street Bins Collection - Contract	Exp.	MRS	MRS	\$30,000	\$34,254	114%	\$ 30,570
5252	Street Bins Collection	Exp.	MRS	MWS	\$1,000	\$204	20%	\$ 1,000
5262	Replace/Aquire New Street Bins	Exp.	MRS	MWS	\$1,000	\$226	23%	\$ 1,000
					\$39,000	\$42,361	109%	\$32,570
5303	Litter Infringements	Inc.	MRS	MRS	\$0	\$0		(\$200)
					\$0	\$0		(\$200)
Sewerage								
New	Liquid Waste Pond Maintenance	Exp.	MRS	EHO	\$0	\$0		\$ 500
					\$0	\$0		\$ 500
New	Liquid Waste Disposal Fees	Inc.	MRS	EHO	\$0	\$0		(\$2,000)
					\$0	\$0		(\$2,000)
Protection Of Environment								
114D	Depn (Env) Sch 10	Exp.	MWS	MCS	\$0	\$0		\$ -
040D	Depreciation (Sch 10)	Exp.	MWS	MCS	\$0	\$0		\$ -
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$15,200	100%	\$ 15,200
5612	NRM - Office Expenses	Exp.	MWS	NRM	\$1,000	\$1,050	105%	\$ 1,500
5616	NRM - Consultancy Fees	Exp.	MWS	NRM	\$25,000	\$18,446	74%	\$ 22,000
5601	NRM - Vehicle Costs	Exp.	MWS	NRM	\$500	\$0	0%	\$ 500
5614	NRM - SWCC Project	Exp.	MWS	NRM	\$10,000	\$14,064	141%	\$ -
5712	NRM - LotteryWest Grant Expenditure	Exp.	MWS	NRM	\$20,000	\$36,829	184%	\$ -
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	NRM	\$20,000	\$0	0%	\$ 48,866
5723	NRM - 20m Trees Grant Expenditure	Exp.	MWS	NRM	\$0	\$0		\$ 16,000
5686	NRM - Enviromental Reserve M'ment	Exp.	MWS	NRM	\$11,300	\$6,089	54%	\$ 11,000
5681	Noxious Weeds	Exp.	MWS	MWS	\$8,340	\$800	10%	\$ 5,000
5687	Class A Reserve	Exp.	MWS	CEO	\$2,000	\$1,920	96%	\$ 2,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCS	\$2,125	\$3,178	150%	\$ 2,325
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCS	\$26,913	\$28,148	105%	\$ 27,311
					\$142,378	\$125,724	88%	\$151,702
5603	NRM - Grants	Inc.	MWS	NRM	\$0	(\$37,965)		(\$3,936)
5613	NRM - Contributions	Inc.	MWS	NRM	\$0	(\$26,908)		\$0
5623	Rent - Southern Dirt	Inc.	MWS	MCS	(\$5,200)	\$0	0%	\$0
					(\$5,200)	(\$64,872)	1248%	(\$3,936)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
							100%	
Town Planning & Reg Development								
5842	Town Planning Salaries	Exp.	MRS	SP	\$70,000	\$60,260	86%	\$ 70,000
5872	Superannuation (Town.Plng)	Exp.	MRS	SP	\$7,000	\$4,857	69%	\$ 6,500
5882	Emp Insurances (Town.Plng)	Exp.	MRS	SP	\$1,120	\$0	0%	\$ 550
5922	T.P.S. Scheme - Review	Exp.	MRS	SP	\$0	\$0		\$ 1,000
5923	Town Planning Consultants	Exp.	MRS	SP	\$0	\$0		\$ -
5954	Municipal Heritage Review	Exp.	MRS	SP	\$0	\$0		\$ -
5952	Town Planning - Legal Costs	Exp.	MRS	SP	\$0	\$0		\$ -
5953	Legal Costs Recovered	Exp.	MRS	SP	\$0	\$0		\$ -
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCS	\$850	\$1,271	150%	\$ 930
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCS	\$13,457	\$15,074	112%	\$ 13,656
					\$92,427	\$81,462	88%	\$92,636
5973	Town.Plng Fees & Charges	Inc.	MRS	MRS	(\$5,000)	(\$5,575)	112%	(\$5,000)
					(\$5,000)	(\$5,575)	112%	(\$5,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
11. RECREATION & CULTURE								
Heritage Other Culture								
019D	Depreciation (Sch 11)	Exp.	CEO	MCS	\$1,225	\$1,072	88%	\$ 1,000
7002	Historical Society - Donation	Exp.	CEO	CEO	\$3,000	\$0	0%	\$ 2,350
7012	Historical Society - Rooms	Exp.	CEO	CEO	\$80	\$66	82%	\$ 80
7022	Old Military Barracks	Exp.	CEO	CEO	\$200	\$2,316	1158%	\$ 2,200
7222	Old Military Barracks - Ground Maint	Exp.	CEO	MWS	\$2,650	\$1,949	74%	\$ 3,000
7024	Old Post Office	Exp.	CEO	MWS	\$1,790	\$2,333	130%	\$ 1,090
7032	Elverd Cottage - Building Mtce	Exp.	CEO	R/BMC	\$1,810	\$2,627	145%	\$ 2,200
7034	Elverd Cottage - Ground Maint	Exp.	CEO	MWS	\$1,200	\$524	44%	\$ 1,200
7106	Showgrounds - Building Maintenance	Exp.	CEO	R/BMC	\$7,315	\$5,973	82%	\$ 9,500
7101	Annual Show - Works Assistance	Exp.	CEO	MWS	\$10,000	\$15,845	158%	\$ 10,000
7122	Wildflower Weekend	Exp.	CEO	MCD&T	\$5,000	\$4,183	84%	\$ 5,000
7128	Kojonup Bush Tucker & Sculpture Trail	Exp.	CEO	MCD&T	\$0	\$0		\$ -
					\$34,270	\$36,889	108%	\$37,620
7243	Grant - Bush Tucker & Sculpture Trail	Inc.	CEO	MCD&T	\$0	\$0		\$0
					\$0	\$0		\$0
Libraries								
018D	Depreciation (Sch 11)	Exp.	MCS	MCS	\$0	\$0		\$ -
6812	Library Salaries	Exp.	MCS	MCS	\$68,000	\$70,756	104%	\$ 70,000
6842	Superannuation (Lib.)	Exp.	MCS	MCS	\$6,200	\$6,137	99%	\$ 6,200
6852	Emp Insurances (Lib)	Exp.	MCS	MCS	\$2,300	\$914	40%	\$ 920
6862	Conference & Training (Lib)	Exp.	MCS	MCS	\$1,000	\$0	0%	\$ 1,000
6882	Library Operating Expenses	Exp.	MCS	SLO	\$3,000	\$1,885	63%	\$ 3,000
6892	Lib Software Licencing	Exp.	MCS	SLO	\$2,000	\$665	33%	\$ 1,100
6902	Library Resource Purchases	Exp.	MCS	SLO	\$3,000	\$2,389	80%	\$ 3,000
6903	Library Regional Activity Plan Contribution	Exp.	MCS	SLO	\$1,100	\$1,100	100%	\$ 1,200
6907	Library-Replace Lost/Damaged Books	Exp.	MCS	SLO	\$200	\$499	250%	\$ 500
6912	Book Exchanges	Exp.	MCS	MCS	\$0	\$0		\$ -
6942	Admin Cash Realloc (Lib)	Exp.	MCS	MCS	\$13,457	\$14,574	108%	\$ 13,656
6952	Admin Non Cash Realloc (Lib)	Exp.	MCS	MCS	\$2,125	\$3,178	150%	\$ 2,325
					\$102,382	\$102,097	100%	\$102,901
6963	Library Fines & Penalties - Lost Books	Inc.	MCS	MCS	(\$50)	(\$1)	2%	(\$50)
6973	Sundry Income	Inc.	MCS	MCS	(\$50)	(\$95)	190%	(\$100)
					(\$100)	(\$96)	96%	(\$150)
Other Recreation And Sport								
017D	Depreciation (Sch 11)	Exp.	MCS	MCS	\$231,237	\$364,070	157%	\$ 268,000
033P	Loss On Sale Of Assets Other Recreation)	Exp.	MCS	MCS	\$0	\$0		\$ -
6362	Kojonup Springs Conveniences	Exp.	MCS	MWS	\$10,550	\$17,285	164%	\$ 13,000
6364	Kojonup Springs - Ground Maint	Exp.	MCS	MWS	\$15,000	\$18,653	124%	\$ 16,000
6372	Apex Park Conveniences - Operating	Exp.	MCS	MWS	\$31,765	\$36,200	114%	\$ 32,500
6373	Apex Park Conveniences- Building Maint.	Exp.	MCS	R/BMC	\$2,000	\$1,755	88%	\$ 2,000
6374	Apex Park - Grounds Maint	Exp.	MCS	MWS	\$44,050	\$49,375	112%	\$ 45,000
6382	Railway Reserve Conveniences	Exp.	MCS	MWS	\$2,170	\$2,208	102%	\$ 2,300
6394	Railway Reserve - Grounds Maint	Exp.	MCS	MWS	\$13,265	\$14,712	111%	\$ 13,500
6502	CSRFF - Shire 1/3 Contribution	Exp.	MCS	CEO	\$10,000	\$6,734	67%	\$ 9,500
New	Trails Master Planning	Exp.	MCS	CEO	\$0	\$0		\$ 3,000
6402	Sports Complex - Netball Conveniences	Exp.	MCS	MWS	\$3,640	\$4,090	112%	\$ 3,800
New	Sports Complex - Netball Area Maint	Exp.	MCS	R/BMC	\$0	\$0		\$ 2,000
6554	Sports Complex - Building Maint	Exp.	MCS	MRS	\$10,000	\$15,478	155%	\$ 10,000
6404	Sports Complex - Grounds Maint	Exp.	MCS	MWS	\$100,000	\$113,580	114%	\$ 102,000
6552	Sports Complex - Cleaning	Exp.	MCS	MWS	\$6,070	\$11,959	197%	\$ 10,000
6477	Sports Complex - Utilities & Insurance	Exp.	MCS	MCD&T	\$11,000	\$22,241	202%	\$ 22,080
6408	Sports Complex - Conveniences	Exp.	MCS	MWS	\$4,800	\$6,343	132%	\$ 5,000
6414	Sports Complex - Reticulation	Exp.	MCS	MWS	\$1,000	\$273	27%	\$ 1,000
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCS	MWS	\$7,000	\$10,416	149%	\$ 10,300
6435	Water - Showgrounds Dam Maintenance	Exp.	MCS	MWS	\$1,000	\$555	55%	\$ 1,000
6412	Hillman Park - Grounds Maintenance	Exp.	MCS	MWS	\$10,000	\$20,025	200%	\$ 10,000
6392	Newstead Park - Grounds Maint	Exp.	MCS	MWS	\$12,400	\$14,309	115%	\$ 13,000
6422	Kojy Brook (Piesse Pk) - Grounds Maint	Exp.	MCS	MWS	\$12,200	\$11,857	97%	\$ 12,500
6444	Muradup Townsite Grounds	Exp.	MCS	MWS	\$14,000	\$10,534	75%	\$ 14,000
6452	Playground Safety & Minor Upgrades	Exp.	MCS	MWS	\$2,300	\$98	4%	\$ 2,300
6454	Kojonup Town Entrances	Exp.	MCS	MWS	\$3,800	\$2,233	0%	\$ 3,800
6479	Demolish Pistol Club Building	Exp.	MCS	MRS	\$250	\$159	64%	\$ -

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
							100%	
6474	Industrial Area Slashing & Spraying	Exp.	MCS	MWS	\$1,000	\$485	48%	\$ 1,000
6478	Kids Sport Program Expenditure	Exp.	MCS	MCD&T	\$4,500	\$6,353	141%	\$ 4,000
6492	Myrtle Benn Reserve	Exp.	MCS	MWS	\$5,600	\$6,125	109%	\$ 6,000
6494	Sundry Reserves	Exp.	MCS	MWS	\$17,920	\$25,689	143%	\$ 20,000
6792	Admin Cash Reallocated (Other Recreation)	Exp.	MCS	MCS	\$26,240	\$34,528	132%	\$ 26,628
					\$614,757	\$828,323	135%	\$ 685,208
6503	Csrrff Funding	Inc.	MCS	MCD&T	\$0	\$0		\$0
6564	Kidsport Funding	Inc.	MCS	MCD&T	(\$4,500)	(\$2,250)	50%	(\$4,000)
6563	Vehicle Reimbursement - Club Dev Off	Inc.	MCS	MCS	(\$5,000)	\$0	0%	(\$5,000)
6513	Contrib-Foot Club Sports Complex	Inc.	MCS	MCS	(\$5,400)	(\$5,682)	105%	(\$5,800)
6523	Complex Bldg Fees	Inc.	MCS	MCS	(\$2,800)	(\$2,182)	78%	(\$3,000)
6533	Rec Ground Lease Fees	Inc.	MCS	MCS	(\$2,700)	(\$1,391)	52%	(\$1,500)
6553	Contribution-Dept Education - Oval	Inc.	MCS	MCS	(\$31,560)	(\$26,038)	83%	(\$32,000)
					(\$51,960)	(\$37,542)	72%	(\$51,300)
Public Halls & Civic Centres								
016D	Depreciation (Sch 11)	Exp.	MCS	MCS	\$37,590	\$39,419	105%	\$ 39,000
017P	Profit or Loss on Sale Recreation & Culture	Inc.	MCS	MCS	\$0	\$0		\$ -
6202	Memorial Hall - Cleaning & Operations	Exp.	MCS	MWS	\$14,000	\$21,093	151%	\$ 16,000
6214	Memorial Hall - Building Maint	Exp.	MCS	R/BMC	\$16,000	\$19,609	123%	\$ 16,200
6224	Memorial Hall - Grounds Maint	Exp.	MCS	MWS	\$7,100	\$5,982	84%	\$ 4,000
6222	Memorial Hall - Minor Purchases	Exp.	MCS	MWS	\$0	\$0		\$ -
6216	Mobrup Hall - Building Expenses	Exp.	MCS	R/BMC	\$7	\$7		\$ 10
6218	Muradup Hall - Building Expenses	Exp.	MCS	R/BMC	\$4,600	\$4,801	104%	\$ 3,600
6219	Qualeup Hall - Building Expenses	Exp.	MCS	R/BMC	\$3,000	\$1,192		\$ 3,000
New	Changerup Hall - Building Expenses	Exp.	MCS	R/BMC	\$0	\$0		\$ 100
New	Boscabel Hall - Building Expenses	Exp.	MCS	R/BMC	\$0	\$0		\$ 100
6212	RSL Hall Cleaning & Operations	Exp.	MCS	MWS	\$3,200	\$8,723	273%	\$ 5,000
6324	RSL Hall Building Maint	Exp.	MCS	R/BMC	\$5,200	\$2,754	53%	\$ 4,700
					\$90,697	\$103,580	114%	\$ 91,710
6203	Memorial Hall Rentals	Inc.	MCS	MCS	(\$4,400)	(\$5,235)	119%	(\$5,000)
6225	Lotteries Grant - Theatrical Society	Inc.	MCS	MCD&T	(\$300,000)	\$0	0%	\$ -
6213	Rsl Hall Rentals	Inc.	MCS	MCS	(\$3,500)	(\$3,001)	86%	(\$3,000)
					(\$307,900)	(\$8,236)	3%	(\$8,000)
Swimming Areas & Beaches								
031P	Loss on Sale of Assets (Pool)	Exp.	MRS	MCS	\$0	\$0		\$ -
050D	Depreciation	Exp.	MRS	MCS	\$0	\$8,217		\$ 102,000
012A	Annual Leave Accrual	Exp.	MRS	MCS	\$0	\$8,505		\$ -
6292	Admin Cash Reallocated (Pool)	Exp.	MRS	MCS	\$13,457	\$15,631	116%	\$ 13,656
6273	Structural Assessment Report	Exp.	MRS	R/BMC	\$40,000	\$30,898		\$ -
6257	Utilities	Exp.	MRS	MRS	\$38,000	\$24,047	63%	\$ 25,000
6254	Consumables & Minor Expenses	Exp.	MRS	MRS	\$5,000	\$6,846	137%	\$ 8,000
6258	Insurance	Exp.	MRS	MRS	\$8,300	\$8,041	97%	\$ 8,000
6252	Building Maintenance	Exp.	MRS	R/BMC	\$2,750	\$3,183	116%	\$ 2,800
6261	Maintenance - Builder	Exp.	MRS	MRS	\$1,500	\$657	44%	\$ 1,500
6262	Grounds Maintenance	Exp.	MRS	MWS	\$3,000	\$1,488	50%	\$ 3,000
6272	Equipment Maintenance	Exp.	MRS	MRS	\$7,000	\$6,910	99%	\$ 15,000
6274	Kiosk - COGS	Exp.	MRS	MRS	\$4,000	\$6,847	171%	\$ 7,000
6352	Salaries	Exp.	MRS	MRS	\$75,000	\$81,467	109%	\$ 77,250
6353	Superannuation	Exp.	MRS	MRS	\$7,500	\$6,781	90%	\$ 7,000
6354	Conferences & Training	Exp.	MRS	MRS	\$1,000	\$537	54%	\$ 2,500
					\$206,507	\$210,055	102%	\$ 272,706
6294	Entry Fees - Season Tickets	Inc.	MRS	MRS	(\$11,000)	(\$10,441)	95%	(\$11,000)
6296	Entry Fees - Daily Entry	Inc.	MRS	MRS	(\$11,000)	(\$8,997)	82%	(\$9,500)
6295	Kiosk Sales	Inc.	MRS	MRS	(\$10,500)	(\$11,352)	108%	(\$11,500)
6303	Grant -S/Pool Op Subsidy	Inc.	MRS	MRS	\$0	\$0		\$0
					(\$32,500)	(\$30,790)	95%	(\$32,000)
Television & Radio Rebroadcast								
6752	Television Translator	Exp.	MCS	MWS	\$200	\$22	11%	\$ 200
6772	VHF Repeater Operating/Maintenance	Exp.	MCS	CEO	\$550	\$1,564	284%	\$ 1,450
					\$750	\$1,585	211%	\$1,650

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
12. TRANSPORT								
Airport Control								
7762	Airport Building - Maintenance	Exp.	MRS	R/BMC	\$3,530	\$1,741	49%	\$ 3,260
7764	Airport Building - Cleaning	Exp.	MRS	MWS	\$800	\$1,052	131%	\$ 900
7772	Airstrip Operations	Exp.	MRS	MRS	\$500	\$44	9%	\$ 500
7774	Airstrip Ground Maint	Exp.	MRS	MWS	\$10,200	\$12,174	119%	\$ 7,000
					\$15,030	\$15,011	100%	\$11,660
7773	Billboard Advertising	Inc.	MRS	MCS	\$0	(\$3,381)		\$0
7794	RADS Grant Airstrip	Inc.	MRS	MRS	(\$47,870)	(\$43,805)	92%	\$0
					(\$47,870)	(\$47,186)	99%	\$0
Const. Sts,Rds,Bridges,Depots								
				MWS				
020D	Depreciation (Sch 12)	Exp.	MWS	MCS	\$1,720,000	\$1,764,059	103%	\$ 1,750,000
					\$1,720,000	\$1,764,059	103%	\$1,750,000
7375	Grant - MRWA Direct	Inc.	MWS	MWS	(\$80,000)	(\$81,806)	102%	(\$94,640)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	(\$790,000)	(\$944,000)	119%	(\$544,667)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	(\$1,024,826)	(\$1,066,874)	104%	(\$388,195)
1344	Grant - FAGS - Bridges	Inc.	MWS	MCS	\$0	\$0		\$0
7465	Grant - Blackspot	Inc.	MWS	MWS	\$0	\$0		\$0
					(\$1,894,826)	(\$2,092,680)	110%	(\$1,027,502)
Mtce Sts,Rds,Bridges,Depots								
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$20,000	\$6,195	31%	\$ 15,000
7652	Road Maintenance	Exp.	MWS	MWS	\$0	\$337		\$ -
7662	Bridge Maintenance	Exp.	MWS	MWS	\$38,800	\$25,975	67%	\$ 35,000
7672	Footpath Maintenance	Exp.	MWS	MWS	\$7,000	\$10,741	153%	\$ 10,000
7682	Lighting Of Streets	Exp.	MWS	MCS	\$53,000	\$60,777	115%	\$ 55,000
7692	Depot Maint	Exp.	MWS	MWS	\$34,820	\$49,872	143%	\$ 36,000
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	MWS	\$9,200	\$15,482	168%	\$ 7,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,000	\$204	20%	\$ 1,100
7704	Depot Cleaning	Exp.	MWS	MWS	\$16,000	\$13,399	84%	\$ 16,000
RM01	Grading	Exp.	MWS	MWS	\$478,000	\$436,766	91%	\$ 490,000
RM02	Grading - Summer	Exp.	MWS	MWS	\$0	\$2,622		\$ -
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$110,000	\$107,747	98%	\$ 100,000
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$65,000	\$96,835	149%	\$ 71,000
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$30,000	\$82,542	275%	\$ 31,000
RM06	Roadside Spraying	Exp.	MWS	MWS	\$34,000	\$33,224	98%	\$ 35,000
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$45,000	\$87,291	194%	\$ 48,451
RM10	Traffic Counter Transportation	Exp.	MWS	MWS	\$700	\$215	31%	\$ 700
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$2,000	\$0	0%	\$ 2,000
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$57,500	\$77,010	134%	\$ 70,000
RM16	Townsite-Kojonup-Verge Mtce	Exp.	MWS	MWS	\$72,000	\$93,148	129%	\$ 73,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	MWS	\$13,000	\$18,000	138%	\$ 13,500
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	MWS	\$0	\$0		\$ 13,000
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	MWS	\$15,000	\$12,079	81%	\$ 15,000
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$0	0%	\$ 1,000
RM21	Storm Damage - Wandrra Expense	Exp.	MWS	MWS	\$1,500	\$1,550	103%	\$ -
RM22	Removal of Street Trees	Exp.	MWS	MWS	\$9,500	\$3,647	38%	\$ 10,000
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$7,696	77%	\$ 10,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MCS	\$269,132	\$274,479	102%	\$ 273,110
RM24	Carpark Line marking	Exp.	MWS	MWS	\$5,000	\$0	0%	\$ 5,000
					\$1,398,152	\$1,517,832	109%	\$1,436,861
7699	Grant WANDRRA Funding	Inc.	MWS	MCS	(\$66,000)	(\$65,640)	99%	\$0
7605	Sale of Small Items	Inc.	MWS	MWS	\$0	\$0		\$0
7683	Street Light Contribution - MRWA	Inc.	MWS	MCS	(\$9,000)	(\$9,469)	105%	(\$10,000)
					(\$75,000)	(\$75,109)	100%	(\$10,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
13. ECONOMIC SERVICES								
Building Control								
8552	Building Admin. Salaries	Exp.	MRS	MRS	\$85,000	\$101,307	119%	\$ 95,000
8572	Building Superannuation	Exp.	MRS	MCS	\$12,000	\$19,312	161%	\$ 19,000
8602	Other Emp Costs (Bldg)	Exp.	MRS	MCS	\$4,060	\$3,148	78%	\$ 3,200
8612	Vehicle Operating	Exp.	MRS	MRS	\$5,000	\$5,871	117%	\$ 5,000
8622	Building Control Expenses	Exp.	MRS	MRS	\$5,000	\$3,523	70%	\$ 2,500
8632	Asbestos Management Plan	Exp.	MRS	MRS	\$0	\$0		\$ -
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCS	\$13,457	\$15,074	112%	\$ 13,656
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCS	\$850	\$1,271	150%	\$ 930
					\$125,367	\$149,506	119%	\$139,286
8653	Building Permit Application Fees	Inc.	MRS	MRS	(\$9,500)	(\$6,227)	66%	(\$6,000)
8663	BCITF & BSL Commissions	Inc.	MRS	MRS	(\$250)	(\$247)	99%	(\$250)
8633	Private Pool Inspection Charges	Inc.	MRS	MRS	(\$2,400)	(\$345)	14%	(\$1,200)
8643	Shared Resources	Inc.	MRS	MRS	(\$17,000)	(\$18,200)	107%	(\$17,600)
					(\$29,150)	(\$25,018)	86%	(\$25,050)
Other Economic Services								
014P	Profit/Loss (Sch 13)	Exp.	MRS	MCS	\$0	\$0		\$ -
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	MCS	\$2,560	\$102	4%	\$ 100
8942	Loss On Disposal Of Assets-Indust Land	Exp.	MRS	MCS	\$0	\$0		\$ -
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$7,140	\$3,334	47%	\$ 5,000
8801	Wash Down Bay - Other	Exp.	MRS	MRS	\$0	\$0		\$ -
8807	Wash Down Bay - Utility Charges	Exp.	MRS	MRS	\$12,000	\$10,970	91%	\$ 12,000
8800	Saleyards - Ground Maintenance	Exp.	MRS	MWS	\$5,700	\$8,200	144%	\$ 5,800
8808	Saleyards - Insurances	Exp.	MRS	MCS	\$280	\$278	99%	\$ 280
8802	Saleyards - Other	Exp.	MRS	MWS	\$1,000	\$346	35%	\$ 1,100
New	Kojonup Business Hub (4.3.2)	Exp.	MRS	MCS	\$0	\$0		\$ 10,000
8912	Land Development Expenses	Exp.	MRS	CEO	\$2,000	\$210	11%	\$ -
					\$30,680	\$23,440	76%	\$34,280
8013	Washdownbay Fees	Inc.	MRS	MRS	(\$25,000)	(\$19,690)	79%	(\$24,000)
8803	Saleyards - Income	Inc.	MRS	MRS	(\$20,000)	(\$30,045)	150%	(\$30,000)
					(\$45,000)	(\$49,736)	111%	(\$54,000)
Rural Services								
023D	Depreciation (Sch 13)	Exp.	MRS	MCS	\$7,250	\$14,268	197%	\$ 15,000
8002	Water Standpipes	Exp.	MRS	MRS	\$9,500	\$19,639	207%	\$ 10,000
8006	Rural Street Addressing	Exp.	MRS	MCS	\$500	\$0	0%	\$ 500
					\$17,250	\$33,907	197%	\$25,500
8003	Water Standpipe Charges	Inc.	MRS	MRS	(\$12,000)	(\$12,947)	108%	(\$12,000)
8103	GSDC Grant - Water Re-use	Inc.	MRS	MRS	\$0	\$0		\$0
8113	Dep't of Water Grant - Water Re-use	Inc.	MRS	MRS	(\$66,000)	(\$50,000)	76%	\$0
					(\$78,000)	(\$62,947)	81%	(\$12,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
Tourism & Area Promotion - The Kodja Place								
013P	Loss On Sale Of Assets (Sch 13)	Exp.	MCD&T	MCS	\$0	\$0		\$ -
022D	Depreciation (Sch 13)	Exp.	MCD&T	SFO	\$195,000	\$102,201	52%	\$ 115,000
017A	Annual Leave Accrual	Exp.	MCD&T	MCS	\$0	\$29,022		\$ -
017L	Long Service Leave Accrual	Exp.	MCD&T	MCS	\$0	\$5,170		\$ -
8365	Marketing Distribution	Exp.	MCD&T	MCD&T	\$1,000	\$0		\$ -
8366	Signage	Exp.	MCD&T	MCD&T	\$0	\$0		\$ -
8109	Story Area (Mosaic)	Exp.	MCD&T	MCD&T	\$3,000	\$1,828	61%	\$ 3,000
8367	Story Area (Digital)	Exp.	MCD&T	MCD&T	\$5,000	\$0		\$ 2,000
8110	Catering	Exp.	MCD&T	MCD&T	\$5,000	\$2,732	55%	\$ 3,000
8368	Activity (Educational)	Exp.	MCD&T	MCD&T	\$2,000	\$763		\$ 500
8126	Insurances - Various	Exp.	MCD&T	MCS	\$12,100	\$12,044	100%	\$ 12,100
8152	Public Liability Insurance - Kodja Place	Exp.	MCD&T	MCS	\$4,600	\$6,315	137%	\$ 6,320
8142	Printing, Stationary & Office Expenses	Exp.	MCD&T	MCD&T	\$8,000	\$5,042	63%	\$ 5,000
8162	Building Maintenance	Exp.	MCD&T	R/BMC	\$8,000	\$6,067	76%	\$ 9,000
8164	Utilities	Exp.	MCD&T	MCD&T	\$33,000	\$37,625	114%	\$ 25,000
8166	Cleaning	Exp.	MCD&T	MWS	\$23,500	\$23,634	101%	\$ 24,000
8172	Grounds Maintenance	Exp.	MCD&T	MWS	\$46,100	\$59,898	130%	\$ 53,000
8192	Misc Expenses	Exp.	MCD&T	MCD&T	\$1,000	\$1,775	178%	\$ 2,000
8302	Salaries (Tour)	Exp.	MCD&T	MCD&T	\$210,000	\$228,788	109%	\$ 220,000
8322	Employee Insurances (Tour)	Exp.	MCD&T	MCS	\$4,600	\$4,061	88%	\$ 4,060
8332	Superannuation (Tour)	Exp.	MCD&T	MCD&T	\$28,000	\$19,005	68%	\$ 20,000
8112	Fringe Benefits Tax	Exp.	MCD&T	MCD&T	\$7,000	\$6,120	87%	\$ 7,000
8362	Vehicle Operating	Exp.	MCD&T	MCD&T	\$3,500	\$907	26%	\$ 1,000
8342	Conferences & Training	Exp.	MCD&T	MCD&T	\$4,500	\$1,714	38%	\$ 3,000
8312	Legal Expenses	Exp.	MCD&T	CEO	\$2,000	\$0	0%	\$ 1,000
8357	Kodja Place Consultants (Inc. It)	Exp.	MCD&T	MCD&T	\$2,000	\$800	40%	\$ 2,000
8434	Oral & Video Histories	Exp.	MCD&T	MCD&T	\$5,000	\$873	17%	\$ 3,000
8358	Kodja Place Website	Exp.	MCD&T	MCD&T	\$19,337	\$561	3%	\$ 18,776
8444	Retail Stock - COGS	Exp.	MCD&T	MCD&T	\$50,000	\$38,052	76%	\$ 45,000
8364	Tour Guide Expenses	Exp.	MCD&T	MCD&T	\$7,500	\$4,373	58%	\$ 4,500
8394	Events	Exp.	MCD&T	MCD&T	\$6,000	\$3,592	60%	\$ 4,000
8314	Brochures	Exp.	MCD&T	MCD&T	\$8,000	\$5,205	65%	\$ 8,000
8412	Admin Cash Realloc (Tour)	Exp.	MCD&T	MCS	\$118,418	\$124,221	105%	\$ 120,168
8422	Non Cash Admin Realloc (Tour)	Exp.	MCD&T	MCS	\$2,125	\$3,178	150%	\$ 2,325
					\$825,280	\$735,566	89%	\$723,749
8205	Kodja Place - Visitor Fees	Inc.	MCD&T	MCD&T	(\$10,000)	(\$9,227)	92%	(\$9,000)
8203	Kodja Place - Hire Fees	Inc.	MCD&T	MCD&T	(\$2,000)	(\$1,818)	91%	(\$1,200)
8204	Tour Groups	Inc.	MCD&T	MCD&T	(\$20,000)	(\$6,534)	33%	(\$7,000)
8207	Kodja Place - Activity Fees	Inc.	MCD&T	MCD&T	\$0	(\$1,067)		(\$1,000)
8193	Sundry Misc Income - Kodja Place	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
8223	Membership Fees & Brochure Racking	Inc.	MCD&T	MCD&T	\$0	(\$909)		(\$10,000)
8233	Cooperative Advertising	Inc.	MCD&T	MCD&T	(\$1,800)	\$0	0%	(\$2,000)
8243	Retail Sales	Inc.	MCD&T	MCD&T	(\$65,000)	(\$58,266)	90%	(\$67,000)
8253	Sales - Goods on Consignment	Inc.	MCD&T	MCD&T	(\$2,000)	\$0	0%	(\$500)
8263	Sales - Commissions	Inc.	MCD&T	MCD&T	(\$3,000)	\$0	0%	(\$1,000)
8213	Café Lease Fees	Inc.	MCD&T	MCS	\$0	(\$12,600)		(\$12,000)
114P	Profit on Sale of Assets	Inc.	MCD&T	MCS	\$0	\$0		(\$500)
8333	Grant for Oral Histories	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
8334	Grant for Story Area (Digital)	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
8283	Donations	Inc.	MCD&T	MCD&T	\$0	(\$1,195)		(\$1,000)
8484	Rose Maze Book Revenue	Inc.	MCD&T	MCD&T	\$0	\$0		\$0
					(\$103,800)	(\$91,616)	88%	(\$112,200)
					(\$721,480)	(\$643,950)	89%	(\$611,549)
					<i>Net Profit/loss The Kodja Place</i>			

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
Tourism & AP - The Black Cockatoo Café								
8502	Salaries	Exp.	MCD&T	MCD&T	\$75,850	\$45,184	60%	\$ -
8532	Superannuation	Exp.	MCD&T	MCD&T	\$6,500	\$8,313	128%	\$ -
8564	Other Employment Costs	Exp.	MCD&T	MCD&T	\$400	\$0	0%	\$ -
8555	Uniforms & Safety Wear	Exp.	MCD&T	MCD&T	\$500	\$0	0%	\$ -
8556	Telephone & IT	Exp.	MCD&T	MCD&T	\$750	\$0	0%	\$ -
8534	Utilities	Exp.	MCD&T	MCD&T	\$7,500	\$1,644	22%	\$ -
8546	Minor Equipment & Repairs	Exp.	MCD&T	MCD&T	\$1,000	\$27	3%	\$ -
8554	Other Expenses	Exp.	MCD&T	MCD&T	\$1,250	\$127	10%	\$ -
8567	Cost of Goods Sold	Exp.	MCD&T	MCD&T	\$50,000	\$21,060	42%	\$ -
055D	Depreciation	Exp.	MCD&T	SFO	\$0	\$178		\$ -
8558	Transition Costs	Exp.	MCD&T	MCD&T	\$0	\$0		\$ -
8557	Building Maintenance	Exp.	MCD&T	MCD&T	\$0	\$15,971		\$ -
					\$143,750	\$92,505	64%	\$0
8503	Trading Income	Inc.	MCD&T	MCD&T	(\$110,000)	(\$64,362)	59%	\$0
8523	Functions	Inc.	MCD&T	MCD&T	(\$1,250)	(\$240)	19%	\$0
8533	Catering	Inc.	MCD&T	MCD&T	(\$2,500)	(\$300)	12%	\$0
					(\$113,750)	(\$64,902)	57%	\$0
	<i>Net Profit/(loss) The Black Cockatoo Café</i>				(\$30,000)	(\$27,604)		\$0
Tourism & Area Promotion - Other								
8404	Shire Entry Signage	Exp.	MCD&T	CEO	\$0	\$0		\$ -
029D	Depreciation	Exp.	MCD&T	SFO	\$0	\$108,074		\$ 120,000
8101	Kojonup Marketing & Promotions	Exp.	MCD&T	MCD&T	\$4,000	\$3,578	89%	\$ 10,000
New	Tourism Economic Report	Exp.	MCD&T	CEO	\$0	\$0		\$ 20,000
8414	Wool Wagon	Exp.	MCD&T	R/BMC	\$200	\$202	101%	\$ 200
8354	Subscriptions, Accreditation, etc.	Exp.	MCD&T	MCD&T	\$6,500	\$6,138	94%	\$ 8,000
8374	Australia Day Breakfast	Exp.	MCD&T	MCD&T	\$0	\$911		\$ 1,000
8432	Railway Station Building Maintenance	Exp.	MCD&T	R/BMC	\$1,000	\$492	49%	\$ 1,000
8403	Tourist Railway - Upgrade to Farrar	Exp.	MCD&T	MRS	\$0	\$0		\$ -
8402	Tourist Railway - 50% Contribution to Ins.	Exp.	MCD&T	CEO	\$3,700	\$4,008	108%	\$ 4,008
					\$15,400	\$123,401	801%	\$164,208
14. OTHER PROPERTY & SERVICES								
Materials In Store								
9452	Stock Variance A/C	Exp.	MWS	MCS	\$0	(\$1,908)		\$ 100
					\$0	(\$1,908)		\$100
Plant Operation Costs								
9342	Fuel & Oil	Exp.	MWS	MWS	\$205,000	\$230,326	112%	\$ 210,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$16,000	\$15,162	95%	\$ 15,000
9362	Parts,Ext Work & Sundries	Exp.	MWS	MWS	\$120,000	\$115,860	97%	\$ 115,000
112P	Loss On Sale Of Assets (Sch 12)	Exp.	MWS	MCS	\$93,000	\$0	0%	\$ 11,300
9406	Admin Realloc - Cash (Poc)	Exp.	MWS	MCS	\$0	\$0		\$ -
New	Purchase of Tools	Exp.	MWS	MWS	\$0	\$0		\$ 3,000
9372	Wages & Overheads	Exp.	MWS	MWS	\$90,000	\$187,764	209%	\$ 180,000
9222	Wages - Store	Exp.	MWS	MWS	\$0	\$0		\$ -
9382	Vehicles - Insurance	Exp.	MWS	MCS	\$40,200	\$57,831	144%	\$ 45,300
9386	Vehicles - Licences	Exp.	MWS	MWS	\$25,000	(\$35,937)	-144%	\$ 26,000
9402	Less Poc Allocated To W. & S.	Exp.	MWS	MCS	(\$552,700)	(\$482,540)	87%	\$ (605,600)
021D	Depreciation (Sch 12)	Exp.	MWS	MCS	\$260,000	\$355,672	137%	\$ 355,000
025D	Depreciation W/Back	Exp.	MWS	MCS	(\$260,000)	(\$256,977)	99%	\$ (355,000)
					\$36,500	\$187,163		\$0
012P	Profit On Sale Of Assets (Sch 12)	Inc.	MWS	MCS	(\$1,500)	\$0	0%	(\$23,900)
9393	Income - Diesel Fuel Rebates	Inc.	MWS	MCS	(\$35,000)	(\$41,436)	118%	(\$35,000)
					(\$36,500)	(\$41,436)	114%	(\$58,900)
Private Works								
9002	Private Works	Exp.	MWS	MWS	\$7,000	\$5,240	75%	\$ 7,200
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$0	\$0		\$ -
					\$7,000	\$5,240	75%	\$7,200
9003	Private Works Income	Inc.	MWS	MWS	(\$10,000)	(\$6,628)	66%	(\$8,000)
9009	Pte Works-Income-Other Councils-Roads	Inc.	MWS	MWS	\$0	\$0		\$0
					(\$10,000)	(\$6,628)	66%	(\$8,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved 100%	2018/2019 Budget
Public Works Overheads								
021A	Annual Leave Accrual	Exp.	MWS	MCS	\$0	\$9,408		\$ -
021L	Long Service Leave Accrual	Exp.	MWS	MCS	\$0	(\$3,440)		\$ -
9022	Salaries-Works-Supervisors; Assistance	Exp.	MWS	MWS	\$145,000	\$175,127	121%	\$ 160,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$17,000	\$16,302	96%	\$ 17,500
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$6,100	\$846	14%	\$ 2,200
9062	Emp Insurances (Supervisors)	Exp.	MWS	MCS	\$2,300	\$2,031	88%	\$ 2,050
9072	Other Staff Expenses (Inc. Fbt)	Exp.	MWS	MWS	\$23,000	\$22,515	98%	\$ 24,000
9082	Vehicle Operating	Exp.	MWS	MWS	\$25,000	\$34,815	139%	\$ 26,000
9084	Consulting Technical	Exp.	MWS	MWS	\$7,000	\$0	0%	\$ 15,000
9092	Office Expenses	Exp.	MWS	MWS	\$6,500	\$13,994	215%	\$ 10,000
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$4,500	\$7,884	175%	\$ 4,500
9095	RAMM Inventory	Exp.	MWS	MCS	\$26,100	\$11,700	45%	\$ 10,000
9102	Training	Exp.	MWS	MWS	\$62,000	\$103,826	167%	\$ 90,000
9112	Meetings	Exp.	MWS	MWS	\$35,500	\$30,753	87%	\$ 36,000
9122	Annual Leave	Exp.	MWS	MWS	\$130,000	\$147,525	113%	\$ 140,000
9132	Public Holidays	Exp.	MWS	MWS	\$82,000	\$86,382	105%	\$ 84,000
9142	Sick Leave	Exp.	MWS	MWS	\$50,000	\$66,958	134%	\$ 55,000
9152	Superannuation	Exp.	MWS	MWS	\$140,000	\$164,233	117%	\$ 160,000
9162	Workers Comp Ins	Exp.	MWS	MCS	\$41,000	\$34,521	84%	\$ 34,550
9172	Staff Functions	Exp.	MWS	MWS	\$2,000	\$998	50%	\$ 2,000
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$45,597	114%	\$ 40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$18,500	\$19,753	107%	\$ 19,000
9262	Emp Insurances - Pwo	Exp.	MWS	MCS	\$5,500	\$3,731	68%	\$ 3,800
9182	Insurance on Works	Exp.	MWS	MCS	\$0	\$4,145		\$ 4,150
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,200	\$2,795	54%	\$ 5,500
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$650	\$1,087	167%	\$ 700
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$650	\$691	106%	\$ 700
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$2,500	\$1,340	54%	\$ 3,000
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$2,700	\$3,326	123%	\$ 2,800
New	Small Items (Chainsaws, Mowers etc)	Exp.	MWS	MCS	\$0	\$0		\$ 7,000
9422	Sundry Plant Recovery - Automatic Recover	Exp.	MWS	MCS	\$17,000	\$11,034	65%	\$ 28,000
9302	Admin Realloc - Cash (Pwo)	Exp.	MWS	MCS	\$269,132	\$274,479	102%	\$ 273,110
9332	Admin Non Cash Realloc (Pwo)	Exp.	MWS	MCS	\$45,050	\$67,376	150%	\$ 49,290
9312	Less Allocated To Works & Services	Exp.	MWS	MCS	(\$1,211,882)	(\$1,446,744)	119%	(\$1,309,850)
					\$0	(\$85,013)		\$ -
9543	Apprenticeship/Trainee Grant	Inc.	MWS	CEO	\$0	(\$3,636)		\$0
9323	Sundry Misc Income - Pwo	Inc.	MWS	MCS	(\$100)	(\$6,233)	6233%	(\$1,000)
					(\$100)	(\$9,870)		(\$1,000)
Salaries And Wages								
9482	Salaries & Wages Drawn	Exp.	MCS	MCS	\$4,300,000	\$4,600,774	107%	\$ 4,400,000
9492	Workers Comp Allocated	Exp.	MCS	MCS	\$1,000	\$8,219	822%	\$ 10,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCS	MCS	(\$4,300,000)	(\$4,623,833)	108%	\$ (4,400,000)
					\$1,000	(\$14,839)	-1484%	\$10,000
9493	Workers Compensation Income	Inc.	MCS	MCS	(\$1,000)	(\$9,988)	999%	(\$10,000)
					(\$1,000)	(\$9,988)	999%	(\$10,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	% Achieved	2018/2019 Budget
Unclassified								
015P	Profit/Loss (Sch 14)	Inc.	MCS	MCS	\$0	\$0	100%	\$ -
024D	Depreciation (Sch 14)	Exp.	MCS	MCS	\$15,745	\$16,185	103%	\$ 16,500
9782	Security Systems Upgrades - All Buildings	Exp.	MCS	R/BMC	\$5,000	\$6,637		\$ 2,500
9682	Misc Expenses-Other Property	Exp.	MCS	MCS	\$1,600	\$2,503	156%	\$ 1,600
					\$22,345	\$25,324	113%	\$20,600
9613	Admin Cash Inc Realloc (Unc)	Inc.	MCS	MCS	\$0	\$0		\$0
9625	Small Items Insurance Income	Inc.	MCS	MCS	\$0	(\$17,666)		(\$1,000)
9626	Sundry Misc Income - Other Property	Inc.	MCS	MCS	(\$7,700)	(\$10,570)	137%	(\$7,000)
9627	Sundry Inc - Insurance Premium Refund	Inc.	MCS	MCS	(\$16,000)	(\$30,602)	191%	(\$16,000)
9683	Lease Of Ksc Properties	Inc.	MCS	MCS	(\$7,000)	(\$16,091)		(\$17,000)
9695	Recoverable Costs	Inc.	MCS	MCS	(\$100)	\$38		(\$1)
					(\$30,800)	(\$74,891)	243%	(\$41,001)
Finance & Borrowing								
9862	Interest - Loans - Council	Exp.	MCS	MCS	\$15,064	\$14,270	95%	\$ 17,226
9882	Loan Guarentee Fees	Exp.	MCS	MCS	\$0	\$1,048		\$ 1,000
9872	Interest - Loans - Self Support	Exp.	MCS	MCS	\$858	\$858	100%	\$ 379
					\$15,922	\$16,176	102%	\$18,605
9873	Reimburse -Loan Interest- Bowling Club	Inc.	MCS	MCS	(\$858)	(\$858)	100%	(\$379)
					(\$858)	(\$858)	100%	(\$379)
GRAND TOTALS					(\$748,820)	(\$832,193)		(\$307,991)

Cell: L66
Comment: 1932:
MRS - Purchase of 4 panic devices \$ 5,000

Cell: L78
Comment: 2012:
Changes to Asset Threshold of \$5,000 - Smaller purchases now operating not capital

Cell: L88
Comment: 2275:
\$5,000 Annual Allocation for archiving, Broomehill Repository and general RM.
\$5,000 for equipment requirements to go Fully Electronic (SMART Implementation 5.1.3)

Cell: L120
Comment: 2078:
Local Laws VROC Joint Project

Cell: L306
Comment: 4033:
MACS - All residents pre-July 2014 have completed their bond drawdowns

Cell: L385
Comment: 6168:
Reimbursement of Serena Shaddick grant - \$5,900

Cell: L509
Comment: 017D & 050D:
New Depreciation Account started for the swimming pool sub-program

Cell: L518
Comment: 6502:
CEO - \$1,500 Contribution to Roof Replacement Tennis/Golf Club - Total Project \$9,500.
MCS - Keston Technologies Grant Application Preparation \$8,000

Cell: L519
Comment: Trails Master Planning:
GS Core - Contribution \$3,000

Cell: L584
Comment: 6261:
R/BMC - Consult Solar Heat Structure

Cell: L586
Comment: 6272:
MRS - Automatic PH Dosing Tank
\$8,000

Cell: L649
Comment: MWS/SH:
Street Tree Upgrade - To work in conjunction with Council's Footpath and kerbing plan.
To remove trees, grind stumps & replace trees with correct street tree master plan species.

Cell: L692
Comment: Business Hub:
MCS - Funded from the Economic Development Reserve Account - \$10,000

Cell: L728
Comment: 8172:
SH - \$5,000 Front Landscaping - To upgrade the front landscaping of TKP in conjunction with Chris Lewis

Cell: L739
Comment: 8358:
Carry over - Funded from Restricted Funds

Cell: L794
Comment: 8354:
Hidden Treasures - CEO - \$5,000

Cell: L843
Comment: 9084:

R/BMC - Architect Plans for Depot Building Extension.

Cell: L872

Comment: 9323:

Sale of old chainsaws etc

**APPENDIX B
ACTIVITY BASED COSTING
CALCULATION OF COSTS TO SUB-PROGRAMS**

<u>CASH</u>		<u>To allocate - \$ 1,365,550</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111120.95	Rates	1.00	\$ 13,656
117020.95	Governance	20.00	\$ 273,110
123820.95	Fire Prevention	3.00	\$ 40,967
126020.95	Animal Control	1.00	\$ 13,656
132120.95	Health	1.00	\$ 13,656
139920.95	Springhaven Lodge	15.00	\$ 204,833
157520.95	Environment	2.00	\$ 27,311
159620.95	Town Planning & Regional Development	1.00	\$ 13,656
161520.95	Community Development	2.25	\$ 30,725
162920.95	Swimming Areas & Beaches	1.00	\$ 13,656
167920.95	Other Recreation	1.95	\$ 26,628
169420.95	Library	1.00	\$ 13,656
177020.95	Road Maintenance	20.00	\$ 273,110
184120.95	The Kodja Place	8.80	\$ 120,168
186720.95	Building Control	1.00	\$ 13,656
193020.95	Public Works Overheads	20.00	\$ 273,110
		100.00	\$ 1,365,550

<u>NON CASH</u>		<u>To allocate - \$ 93,000</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111220.94	Rates	1.5	\$ 1,395
117120.94	Governance	10.0	\$ 9,300
124420.94	Fire Prevention	1.0	\$ 930
126120.94	Animal Control	1.0	\$ 930
132520.94	Health	1.5	\$ 1,395
139820.94	Springhaven Lodge	20.0	\$ 18,600
157420.94	Environment	2.5	\$ 2,325
158320.94	Town Planning & Regional Development	1.0	\$ 930
161420.94	Community Development	2.5	\$ 2,325
169520.94	Library	2.5	\$ 2,325
184220.94	The Kodja Place	2.5	\$ 2,325
186820.94	Building Control	1.0	\$ 930
193320.94	Public Works Overheads	53.0	\$ 49,290
		100.0	\$ 93,000

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	SOURCE OF FUNDS										Total Funding			
								RRG	R2R	Building Better Regions	RAAP	Historical Buildings Reserve	Building Renewal Reserve	Sporting Reserve	Other Reserves	Loans	Sale Proceeds		COUNCIL		
Governance																					
C137	ICT Plan Implementation	3.1.2	MCS	MCS	\$ 51,500	\$ 70,244	\$ 60,000												\$ 60,000	\$ 60,000	
New	Town WiFi & Digital Signage	4.4.3	MCS	MCS	\$ -	\$ -	\$ 50,000							\$ 20,000				\$ 30,000	\$ 50,000		
C312	Office Equipment - Furniture		MCS	MCS	\$ 3,000	\$ -	\$ -												\$ -		
C352	Solar Panels Shire Administration Centre		CEO	R/BMC	\$ 40,000	\$ 31,328	\$ -												\$ -		
C265	Council Chambers / Reception Lounge	3.1.5	MCS	CEO	\$ 15,000	\$ 5,592	\$ 25,000					\$ 20,000						\$ 5,000	\$ 25,000		
C191	Office Building Capital Renewal/Improvement		CEO	R/BMC	\$ 25,400	\$ 27,230	\$ 13,500					\$ 10,000						\$ 3,500	\$ 13,500		
	Total Governance				\$ 134,900	\$ 134,394	\$ 148,500														
Law Order & Public Safety																					
2414	New Fire Truck (ESL)		MRS	MRS	\$ -	\$ -	\$ -												\$ -		
C138	Bush Fire Repeater Tower	5.1.2	MRS	MCS	\$ 100,000	\$ 13,182	\$ 100,000							\$ 100,000					\$ 100,000		
	Total Law Order & Public Safety				\$ 100,000	\$ 13,182	\$ 100,000														
Education & Welfare																					
C299	Child Care Centre Construction		MCS	MRS	\$ -	\$ -	\$ -												\$ -		
	Total Education & Welfare				\$ -	\$ -	\$ -														
Housing																					
C150	Great Southern Housing Initiative - Key Worker		CEO	MCS	\$ -	\$ -	\$ 969,166			\$ 740,584					\$ 225,000		\$ 3,583	\$ 969,166			
New	Great Southern Housing Initiative - Aged		CEO	MCS	\$ -	\$ -	\$ 512,000			\$ 50,000	\$ 256,000				\$ 205,000		\$ 1,000	\$ 512,000			
C157	Staff - 15 Loton Close		CEO	MWS	\$ 20,000	\$ 22,836	\$ 5,000											\$ 5,000	\$ 5,000		
C156	Staff - 30 Katanning Road		CEO	R/BMC	\$ -	\$ 1,609	\$ -											\$ -			
C139	Staff - Bagg Street Units		CEO	MRS	\$ 100,000	\$ 106,301	\$ 5,000											\$ 5,000	\$ 5,000		
C143	Staff - Newton Street Units		CEO	MRS	\$ 4,500	\$ -	\$ -											\$ -	\$ -		
C141	Staff - 39 Vanzuilecom St		CEO	MRS	\$ 3,000	\$ 177	\$ 2,823											\$ 2,823	\$ 2,823		
C142	Staff - Lot 8 Soldier Rd		CEO	MRS	\$ -	\$ -	\$ 5,000											\$ 5,000	\$ 5,000		
New	Springhaven - iCare Software	2.2.1	MCS	MACS	\$ -	\$ -	\$ 30,000											\$ 30,000	\$ 30,000		
C353	Springhaven - Laundry	2.2.6	MACS	MACS	\$ 14,000	\$ -	\$ 20,000							\$ 15,000				\$ 5,000	\$ 20,000		
C147	Springhaven - Furniture	2.2.6	MACS	MACS	\$ 5,000	\$ 4,917	\$ 5,000											\$ 5,000	\$ 5,000		
C190	Springhaven - Air conditioning	2.2.6	MACS	MACS	\$ 5,000	\$ -	\$ 5,000											\$ 5,000	\$ 5,000		
C354	Springhaven - Building Alzheimers	2.2.6	MACS	MACS	\$ 30,000	\$ 29,876	\$ -											\$ -			
C195	Springhaven - Building	2.2.14	MACS	MACS	\$ 37,000	\$ 40,803	\$ 33,500							\$ 33,500				\$ -	\$ 33,500		
C194	Springhaven - Building SIHI	2.2.6	MACS	MACS	\$ 292,448	\$ 242,820	\$ 49,628							\$ 49,628				\$ 49,628	\$ 49,628		
C313	Jean Sullivan Units Capital Improvements		MACS	MRS	\$ 93,899	\$ 98,504	\$ 10,000							\$ 10,000				\$ 10,000	\$ 10,000		
C145	Loton Close Units - Building Improvements		MACS	R/BMC	\$ 9,120	\$ 8,797	\$ 6,500							\$ 6,500				\$ 6,500	\$ 6,500		
C314	Independent Living Units - Ageing in the Bush		MACS	CEO	\$ -	\$ 796	\$ 0											\$ -			
C297	Independent Living Units - Land		MACS	CEO	\$ -	\$ -	\$ -											\$ -	\$ -		
C298	Independent Living Units - Building		MACS	CEO	\$ 302,441	\$ 269,558	\$ 10,000							\$ 10,000				\$ -	\$ 10,000		
	Total Housing				\$ 916,408	\$ 826,994	\$ 1,668,617														
Community Amenities																					
C198	Historic Buildings - Capital Improvement		CEO	MRS	\$ 28,000	\$ 4,422	\$ 29,000			\$ 29,000									\$ 29,000		
C303	Kojonup Cemetery Upgrade		MCS	R/BMC	\$ 20,000	\$ 12,750	\$ 7,250											\$ 7,250	\$ 7,250		
New	Muradup Cemetery Upgrade		MCS	MWS	\$ -	\$ -	\$ 10,000											\$ 10,000	\$ 10,000		
C270	Recycling/Transfer Station - Oil Separator		MRS	MRS	\$ 2,000	\$ -	\$ -											\$ -			
New	Liquid Waste Facility	4.3.10	MRS	EHO	\$ -	\$ -	\$ 20,000											\$ 20,000	\$ 20,000		
New	Cleaning - Major Equipment		MWS	SH	\$ -	\$ -	\$ 6,800											\$ 6,800	\$ 6,800		
C355	Town Furniture	1.4.3	MWS	MWS	\$ 20,000	\$ -	\$ 30,000											\$ 30,000	\$ 30,000		
C305	Purchase Land	2.4.3	CEO	DCS	\$ 21,000	\$ 20,177	\$ 6,000											\$ 6,000	\$ 6,000		
	Total Community Amenities				\$ 91,000	\$ 37,349	\$ 109,050														
Recreation & Culture																					
C199	Memorial Hall/Theatrical/Harrison Place Toilets/Curly Wig	1.1.8	CEO	CEO	\$ 609,000	\$ 7,619	\$ 10,000											\$ 10,000	\$ 10,000		
C356	Memorial/Lesser Hall - Paint Kitchen	1.1.8	MCS	R/BMC	\$ 6,000	\$ 5,448	\$ -											\$ -	\$ -		
C158	Swimming Pool - Capital Equipment		MRS	MRS	\$ 5,000	\$ 4,800	\$ -											\$ -	\$ -		
7104	Swimming Pool - Painting		MRS	EHO	\$ -	\$ -	\$ 45,000							\$ 25,000				\$ 20,000	\$ 45,000		
C176	Swimming Pool - Shade Shelter		MCS	MWS	\$ -	\$ 253	\$ -											\$ -			
C203	Sporting Complex - Refurbish/Upgrade	1.2.11	MCS	MRS	\$ 115,000	\$ 12,831	\$ 14,000											\$ 14,000	\$ 14,000		
C275	Sporting Complex - Refurbish/Upgrade	1.2.11	MCS	MRS	\$ -	\$ 100	\$ -											\$ -	\$ -		
C110	Sporting Complex - Retaining Wall & Access Ramp	1.2.5	MCS	DSC	\$ -	\$ -	\$ 333,706							\$ 200,000		\$ 100,000		\$ 33,706	\$ 333,706		
New	Sporting Complex - Access Fencing / Pool East Boundary	1.2.11	MCS	MWS	\$ -	\$ -	\$ -											\$ -	\$ -		

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	SOURCE OF FUNDS											
								RRG	R2R	Building Better Regions	RAAP	Historical Buildings Reserve	Building Renewal Reserve	Sporting Reserve	Other Reserves	Loans	Sale Proceeds	COUNCIL	Total Funding
C278	Sporting Complex - New Access & Carparking	1.2.11	MCS	MWS	\$ 115,500	\$ 60,711	\$ 100,000											\$ 100,000	\$ 100,000
C274	Sporting Complex - Netball Court Resurface (surrounds)		MCS	MWS	\$ -	\$ -	\$ 5,000											\$ 5,000	\$ 5,000
C113	Turkey Nest Dam - Overflow	1.2.11	MCS	MRS	\$ 7,000	\$ -	\$ -											\$ -	\$ -
C260	Apex Park Playground Upgrade		MCS	MWS	\$ -	\$ 40	\$ -											\$ -	\$ -
C357	Apex Park Playground Upgrade		MCS	MWS	\$ 20,000	\$ 23,097	\$ 10,000											\$ 10,000	\$ 10,000
C358	Newstead Park Upgrade		MCS	MWS	\$ 9,275	\$ 8,689	\$ -											\$ -	\$ -
	Total Recreation & Culture				\$ 886,775	\$ 123,587	\$ 517,706												
	Transport - Plant Purchases																		
7604	Plant Major Purchases		MWS	MWS	\$ 737,400	\$ 667,192	\$ 564,000							\$ (155,300)		\$ 169,300	\$ 550,000	\$ 564,000	
C162	Major Plant Repairs		MWS	MWS	\$ 10,000	\$ 10,967	\$ 10,000										\$ 10,000	\$ 10,000	
	Total Transport - Plant Purchases				\$ 747,400	\$ 678,159	\$ 574,000												
	Transport - Infrastructure																		
C168	MRWA Bridges		MWS	MWS	\$ -	\$ -	\$ -											\$ -	\$ -
C174	Footpath Capital Improvement Program	1.1.6	MWS	MWS	\$ 45,000	\$ 36,316	\$ 66,000										\$ 66,000	\$ 66,000	
C216	Street Kerbing Renewal - Town site	1.1.5	MWS	MWS	\$ 45,000	\$ 44,831	\$ 47,000										\$ 47,000	\$ 47,000	
C173	Gravel Re-sheeting Program	1.1.5	MWS	MWS	\$ 507,228	\$ 636,221	\$ 375,000		\$ 358,195								\$ 16,805	\$ 375,000	
C246	Widening - Kojonup Darkan Road	1.1.5	MWS	MWS	\$ -	\$ -	\$ 124,000	\$ 82,667									\$ 41,333	\$ 124,000	
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	MWS	\$ 75,000	\$ 76,573	\$ 108,000	\$ 72,000									\$ 36,000	\$ 108,000	
C247	Widening - Kojonup Frankland Road	1.1.5	MWS	MWS	\$ 480,000	\$ 495,532	\$ 501,000	\$ 334,000									\$ 167,000	\$ 501,000	
C248	Widening - Broomehill Kojonup Road	1.1.5	MWS	MWS	\$ -	\$ -	\$ -											\$ -	\$ -
C251	Widening - Rural Roads	1.1.5	MWS	MWS	\$ -	\$ 2,635	\$ -											\$ -	\$ -
C321	Bitumen Reseal - Broomehill Kojonup Road	1.1.5	MWS	MWS	\$ 60,000	\$ 61,928	\$ -											\$ -	\$ -
C167	Pensioner Rd Upgrade Stage 1	1.1.5	MWS	MWS	\$ 182,166	\$ 227,483	\$ -											\$ -	\$ -
C359	Pensioner Rd Upgrade Stage 2	1.1.5	MWS	MWS	\$ 300,000	\$ 395,670	\$ -											\$ -	\$ -
C249	Intersection - Mather/Tunney Road	1.1.5	MWS	MWS	\$ -	\$ 221	\$ -											\$ -	\$ -
C252	Town Drainage Renewal	1.2.8	MWS	MWS	\$ 20,000	\$ 12,822	\$ 20,000										\$ 20,000	\$ 20,000	
C171	Bitumen Reseal - Boscabel Chittinup Rd	1.1.5	MWS	MWS	\$ 99,415	\$ 12,579	\$ -											\$ -	\$ -
C063	Bitumen Reseal - Kojonup Townsite	1.1.5	MWS	MWS	\$ -	\$ -	\$ 18,000		\$ 15,000								\$ 3,000	\$ 18,000	
	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	MWS	\$ -	\$ -	\$ 84,000	\$ 56,000									\$ 28,000	\$ 84,000	
C360	Bitumen Reseal - Vanzuilecom St	1.1.5	MWS	MWS	\$ 59,000	\$ 47,888	\$ -											\$ -	\$ -
C208	Bitumen Reseal - Qualeup South	1.1.5	MWS	MWS	\$ -	\$ 690	\$ -											\$ -	\$ -
C052	Kemminup Culvert Replacement	1.2.8	MWS	MWS	\$ -	\$ -	\$ -											\$ -	\$ -
C308	Wooden Culvert Replacement	1.2.8	MWS	MWS	\$ 30,000	\$ 49,887	\$ 20,000		\$ 15,000								\$ 5,000	\$ 20,000	
C361	Signage Upgrades		MWS	MWS	\$ 10,000	\$ 9,671	\$ 10,000										\$ 10,000	\$ 10,000	
C262	Airstrip Improvements		MRS	MRS	\$ 92,870	\$ 87,609	\$ 5,000										\$ 5,000	\$ 5,000	
	Transport - Infrastructure				\$ 2,005,679	\$ 2,198,557	\$ 1,378,000												
	Economic Services																		
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCDT	R/BMC	\$ 40,000	\$ 9,360	\$ 5,000										\$ 5,000	\$ 5,000	
C289	Kodja Place - Computer/Communications	1.1.3	MCDT	MCDT	\$ 32,427	\$ 14,721	\$ -											\$ -	\$ -
C362	Kodja Place - Signage & Linemarking	1.1.3	MCDT	MWS	\$ 6,000	\$ -	\$ -											\$ -	\$ -
C363	Kodja Place - Car Park	1.1.3	MCDT	MWS	\$ 18,000	\$ -	\$ 20,000										\$ 20,000	\$ 20,000	
C350	Kodja Place - Black Cockatoo	1.1.3	MCDT	MCDT	\$ -	\$ 1,860	\$ -											\$ -	\$ -
C238	Kodja Place - Rose maze	1.1.3	MCDT	R/BMC	\$ -	\$ -	\$ 5,000										\$ 5,000	\$ 5,000	
New	Kodja Place - Solar Panels	2.1.10	MCDT	R/BMC	\$ -	\$ -	\$ 35,000							\$ 35,000			\$ -	\$ 35,000	
C054	Promotional Signage at Airstrip	1.4.7	MCDT	MCDT	\$ 25,000	\$ -	\$ 25,000										\$ 25,000	\$ 25,000	
C261	Water Recycling/Reuse/Wash-down/Standpipe Infrastructure	1.2.11	MRS	MRS	\$ 143,000	\$ 123,452	\$ 27,048										\$ 27,048	\$ 27,048	
C055	Saleyards & Truck Wash Down Bay	4.3.4	MRS	MRS	\$ -	\$ -	\$ 40,000							\$ 40,000			\$ -	\$ 40,000	
C309	Standpipe Card System	4.3.4	MRS	MRS	\$ -	\$ -	\$ -											\$ -	\$ -
C310	Subdivision Expenses	2.4.3	CEO	CEO	\$ 500,000	\$ 32,470	\$ 115,000										\$ 115,000	\$ 115,000	
	Total Economic Services				\$ 764,427	\$ 181,863	\$ 272,048												
	Other Property & Services																		
C258	Depot		MWS	R/BMC	\$ 3,400	\$ 3,384	\$ 8,000										\$ 8,000	\$ 8,000	
New	Master Key & Electronic Access - Shire Buildings	1.2.11	CEO	R/BMC	\$ -	\$ -	\$ -										\$ -	\$ -	
New	Depot - Fencing		MWS	MWS	\$ -	\$ -	\$ -										\$ -	\$ -	
C163	Equipment - Tool Purchases - Works & Services		MWS	MWS	\$ 3,000	\$ 2,964	\$ -											\$ -	\$ -
	Total Other Property & Services				\$ 6,400	\$ 6,348	\$ 8,000												
	GRAND TOTALS				\$ 5,652,989	\$ 4,200,432	\$ 4,775,921	\$ 544,667	\$ 388,195	\$ 790,584	\$ 256,000	\$ 29,000	\$ 30,000	\$ 200,000	\$ 189,328	\$ 530,000	\$ 169,300	\$ 1,648,848	\$ 4,775,921

Detailed Capital Expenditure by Program

COA Description	Land and Buildings			Infrastructure Assets			Plant and Equipment			Furniture and Equipment		
	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget
Governance												
C137										\$ 51,500	\$ 70,244	\$ 60,000
New										\$ -	\$ -	\$ 50,000
C312										\$ 3,000	\$ -	\$ -
C352										\$ 40,000	\$ 31,328	\$ -
C265										\$ 15,000	\$ 5,592	\$ 25,000
C191	\$ 25,400	\$ 27,230	\$ 13,500									
Total Governance												
Law Order & Public Safety												
2414							\$ -	\$ -	\$ -			
C138				\$ 100,000	\$ 13,182	\$ 100,000						
Total Law Order & Public Safety												
Education & Welfare												
C299	\$ -	\$ -	\$ -									
Total Education & Welfare												
Housing												
C150	\$ -	\$ -	\$ 969,166									
New	\$ -	\$ -	\$ 512,000									
C157	\$ 20,000	\$ 22,836	\$ 5,000									
C156	\$ -	\$ 1,609	\$ -									
C139	\$ 100,000	\$ 106,301	\$ 5,000									
C143	\$ 4,500	\$ -	\$ -									
C141	\$ 3,000	\$ 177	\$ 2,823									
C142	\$ -	\$ -	\$ 5,000									
New							\$ 14,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 30,000
C353										\$ 5,000	\$ 4,917	\$ 5,000
C147												
C190	\$ 5,000	\$ -	\$ 5,000									
C354	\$ 30,000	\$ 29,876	\$ -									
C195	\$ 37,000	\$ 40,803	\$ 33,500									
C194	\$ 292,448	\$ 242,820	\$ 49,628									
C313	\$ 93,899	\$ 98,504	\$ 10,000									
C145	\$ 9,120	\$ 8,797	\$ 6,500									
C314	\$ -	\$ 796	\$ -									
C297	\$ -	\$ -	\$ -									
C298	\$ 302,441	\$ 269,558	\$ 10,000									
Total Housing												
Community Amenities												
C198	\$ 28,000	\$ 4,422	\$ 29,000									
C303				\$ 20,000	\$ 12,750	\$ 7,250						
New				\$ -	\$ -	\$ 10,000						
C270							\$ 2,000	\$ -	\$ -			
New												
New										\$ -	\$ -	\$ 6,800
C355				\$ 20,000	\$ -	\$ 30,000						
C305	\$ 21,000	\$ 20,177	\$ 6,000									
Total Community Amenities												
Recreation & Culture												
C199	\$ 609,000	\$ 7,619	\$ 10,000									
C356	\$ 6,000	\$ 5,448	\$ -									
C158							\$ 5,000	\$ 4,800	\$ -			
7104				\$ -	\$ -	\$ 45,000						
C176				\$ -	\$ 253	\$ -						
C203	\$ 115,000	\$ 12,831	\$ 14,000									
C275	\$ -	\$ 100	\$ -									
C110	\$ -	\$ -	\$ 333,706									
New				\$ -	\$ -	\$ -						

Detailed Capital Expenditure by Program

COA Description	Land and Buildings			Infrastructure Assets			Plant and Equipment			Furniture and Equipment		
	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget
C278 Sporting Complex - New Access & Carparking				\$ 115,500	\$ 60,711	\$ 100,000						
C274 Sporting Complex - Netball Court Resurface (surrounds)				\$ -	\$ -	\$ 5,000						
C113 Turkey Nest Dam - Overflow				\$ 7,000	\$ -	\$ -						
C260 Apex Park Playground Upgrade									\$ -	\$ 40	\$ -	
C357 Apex Park Playground Upgrade									\$ 20,000	\$ 23,097	\$ 10,000	
C358 Newstead Park Upgrade				\$ 9,275	\$ 8,689	\$ -						
Total Recreation & Culture												
Transport - Plant Purchases												
7604 Plant Major Purchases							\$ 737,400	\$ 667,192	\$ 564,000			
C162 Major Plant Repairs							\$ 10,000	\$ 10,967	\$ 10,000			
Total Transport - Plant Purchases												
Transport - Infrastructure												
C168 MRWA Bridges				\$ -	\$ -	\$ -						
C174 Footpath Capital Improvement Program				\$ 45,000	\$ 36,316	\$ 66,000						
C216 Street Kerbing Renewal - Town site				\$ 45,000	\$ 44,831	\$ 47,000						
C173 Gravel Re-sheeting Program				\$ 507,228	\$ 636,221	\$ 375,000						
C246 Widening - Kojonup Darkan Road				\$ -	\$ -	\$ 124,000						
C320 Bitumen Reseal - Kojonup Darkan Road				\$ 75,000	\$ 76,573	\$ 108,000						
C247 Widening - Kojonup Frankland Road				\$ 480,000	\$ 495,532	\$ 501,000						
C248 Widening - Broomehill Kojonup Road				\$ -	\$ -	\$ -						
C251 Widening - Rural Roads				\$ -	\$ 2,635	\$ -						
C321 Bitumen Reseal - Broomehill Kojonup Road				\$ 60,000	\$ 61,928	\$ -						
C167 Pensioner Rd Upgrade Stage 1				\$ 182,166	\$ 227,483	\$ -						
C359 Pensioner Rd Upgrade Stage 2				\$ 300,000	\$ 395,670	\$ -						
C249 Intersection - Mather/Tunney Road				\$ -	\$ 221	\$ -						
C252 Town Drainage Renewal				\$ 20,000	\$ 12,822	\$ 20,000						
C171 Bitumen Reseal - Boscabel Chittinup Rd				\$ 99,415	\$ 12,579	\$ -						
C063 Bitumen Reseal - Kojonup Townsite				\$ -	\$ -	\$ 18,000						
Bitumen Reseal - Kojonup-Frankland Road				\$ -	\$ -	\$ 84,000						
C360 Bitumen Reseal - Vanzuilecom St				\$ 59,000	\$ 47,888	\$ -						
C208 Bitumen Reseal - Qualeup South				\$ -	\$ 690	\$ -						
C052 Kemminup Culvert Replacement				\$ -	\$ -	\$ -						
C308 Wooden Culvert Replacement				\$ 30,000	\$ 49,887	\$ 20,000						
C361 Signage Upgrades				\$ 10,000	\$ 9,671	\$ 10,000						
C262 Airstrip Improvements				\$ 92,870	\$ 87,609	\$ 5,000						
Transport - Infrastructure												
Economic Services												
C177 Kodja Place - Capital Renewal/Improvement	\$ 40,000	\$ 9,360	\$ 5,000									
C289 Kodja Place - Computer/Communications									\$ 32,427	\$ 14,721	\$ -	
C362 Kodja Place - Signage & Linemarking				\$ 6,000	\$ -	\$ -						
C363 Kodja Place - Car Park				\$ 18,000	\$ -	\$ 20,000						
C350 Kodja Place - Black Cockatoo							\$ -	\$ 1,860	\$ -			
C238 Kodja Place - Rose maze				\$ -	\$ -	\$ 5,000						
New Kodja Place - Solar Panels									\$ -	\$ -	\$ 35,000	
C054 Promotional Signage at Airstrip				\$ 25,000	\$ -	\$ 25,000						
C261 Water Recycling/Reuse/Wash-down/Standpipe Infrastructure				\$ 143,000	\$ 123,452	\$ 27,048						
C055 Saleyards & Truck Wash Down Bay				\$ -	\$ -	\$ 40,000						
C309 Standpipe Card System				\$ -	\$ -	\$ -						
C310 Subdivision Expenses	\$ 500,000	\$ 32,470	\$ 115,000									
Total Economic Services												
Other Property & Services												
C258 Depot	\$ 3,400	\$ 3,384	\$ 8,000									
New Master Key & Electronic Access - Shire Buildings	\$ -	\$ -	\$ -									
New Depot - Fencing	\$ -	\$ -	\$ -									
C163 Equipment - Tool Purchases - Works & Services							\$ 3,000	\$ 2,964	\$ -			
Total Other Property & Services												
GRAND TOTALS	\$ 2,245,208	\$ 945,119	\$ 2,147,822	\$ 2,469,454	\$ 2,417,592	\$ 1,812,299	\$ 771,400	\$ 687,783	\$ 594,000	\$ 166,927	\$ 149,939	\$ 221,800

Detailed Capital Expenditure by Program

COA Description	Asset Renewal			Asset Upgrade			New Assets		
	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget
Governance									
C137 ICT Plan Implementation							\$ 51,500	\$ 70,244	\$ 60,000
New Town WiFi & Digital Signage							\$ -	\$ -	\$ 50,000
C312 Office Equipment - Furniture	\$ 3,000	\$ -	\$ -						
C352 Solar Panels Shire Administration Centre				\$ 40,000	\$ 31,328	\$ -			
C265 Council Chambers / Reception Lounge	\$ 15,000	\$ 5,592	\$ 25,000						
C191 Office Building Capital Renewal/Improvement	\$ 25,400	\$ 27,230	\$ 13,500						
Total Governance									
Law Order & Public Safety									
2414 New Fire Truck (ESL)							\$ -	\$ -	\$ -
C138 Bush Fire Repeater Tower							\$ 100,000	\$ 13,182	\$ 100,000
Total Law Order & Public Safety									
Education & Welfare									
C299 Child Care Centre Construction							\$ -	\$ -	\$ -
Total Education & Welfare									
Housing									
C150 Great Southern Housing Initiative - Key Worker							\$ -	\$ -	\$ 969,166
New Great Southern Housing Initiative - Aged							\$ -	\$ -	\$ 512,000
C157 Staff - 15 Loton Close							\$ 20,000	\$ 22,836	\$ 5,000
C156 Staff - 30 Katanning Road	\$ -	\$ 1,609	\$ -						
C139 Staff - Bagg Street Units				\$ 100,000	\$ 106,301	\$ 5,000			
C143 Staff - Newton Street Units	\$ 4,500	\$ -	\$ -						
C141 Staff - 39 Vanzuilecom St	\$ 3,000	\$ 177	\$ 2,823						
C142 Staff - Lot 8 Soldier Rd	\$ -	\$ -	\$ 5,000						
New Springhaven - iCare Software							\$ -	\$ -	\$ 30,000
C353 Springhaven - Laundry							\$ 14,000	\$ -	\$ 20,000
C147 Springhaven - Furniture	\$ 5,000	\$ 4,917	\$ 5,000						
C190 Springhaven - Air conditioning	\$ 5,000	\$ -	\$ 5,000						
C354 Springhaven - Building Alzheimers	\$ 30,000	\$ 29,876	\$ -						
C195 Springhaven - Building	\$ 37,000	\$ 40,803	\$ 33,500						
C194 Springhaven - Building SIHI	\$ 292,448	\$ 242,820	\$ 49,628						
C313 Jean Sullivan Units Capital Improvements				\$ 93,899	\$ 98,504	\$ 10,000			
C145 Loton Close Units - Building Improvements	\$ 9,120	\$ 8,797	\$ 6,500						
C314 Independent Living Units - Ageing in the Bush							\$ -	\$ 796	\$ -
C297 Independent Living Units - Land							\$ -	\$ -	\$ -
C298 Independent Living Units - Building							\$ 302,441	\$ 269,558	\$ 10,000
Total Housing									
Community Amenities									
C198 Historic Buildings - Capital Improvement	\$ 28,000	\$ 4,422	\$ 29,000						
C303 Kojonup Cemetery Upgrade				\$ 20,000	\$ 12,750	\$ 7,250			
New Muradup Cemetery Upgrade				\$ -	\$ -	\$ 10,000			
C270 Recycling/Transfer Station - Oil Separator							\$ 2,000	\$ -	\$ -
New Liquid Waste Facility	\$ -	\$ -	\$ 20,000						
New Cleaning - Major Equipment							\$ -	\$ -	\$ 6,800
C355 Town Furniture							\$ 20,000	\$ -	\$ 30,000
C305 Purchase Land							\$ 21,000	\$ 20,177	\$ 6,000
Total Community Amenities									
Recreation & Culture									
C199 Memorial Hall/Theatrical/Harrison Place Toilets/Curly Wig				\$ 609,000	\$ 7,619	\$ 10,000			
C356 Memorial/Lesser Hall - Paint Kitchen	\$ 6,000	\$ 5,448	\$ -						
C158 Swimming Pool - Capital Equipment	\$ 5,000	\$ 4,800	\$ -						
7104 Swimming Pool - Painting	\$ -	\$ -	\$ 45,000						
C176 Swimming Pool - Shade Shelter	\$ -	\$ 253	\$ -						
C203 Sporting Complex - Refurbish/Upgrade	\$ 115,000	\$ 12,831	\$ 14,000						
C275 Sporting Complex - Refurbish/Upgrade	\$ -	\$ 100	\$ -						
C110 Sporting Complex - Retaining Wall & Access Ramp	\$ -	\$ -	\$ 333,706						
New Sporting Complex - Access Fencing / Pool East Boundary							\$ -	\$ -	

Detailed Capital Expenditure by Program

COA Description	Asset Renewal			Asset Upgrade			New Assets		
	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget	2017/2018 Budget	2017/2018 YTD Actuals	2018/2019 Budget
	C278 Sporting Complex - New Access & Carparking			\$ 100,000				\$ 115,500	\$ 60,711
C274 Sporting Complex - Netball Court Resurface (surrounds)	\$ -	\$ -	\$ 5,000						
C113 Turkey Nest Dam - Overflow			0	\$ 7,000	\$ -	\$ -			
C260 Apex Park Playground Upgrade				\$ -	\$ 40	\$ -			
C357 Apex Park Playground Upgrade				\$ 20,000	\$ 23,097	\$ 10,000			
C358 Newstead Park Upgrade				\$ 9,275	\$ 8,689	\$ -			
Total Recreation & Culture									
Transport - Plant Purchases									
7604 Plant Major Purchases							\$ 737,400	\$ 667,192	\$ 564,000
C162 Major Plant Repairs	\$ 10,000	\$ 10,967	\$ 10,000						
Total Transport - Plant Purchases									
Transport - Infrastructure									
C168 MRWA Bridges	\$ -	\$ -	\$ -						
C174 Footpath Capital Improvement Program				\$ 45,000	\$ 36,316	\$ 66,000			
C216 Street Kerbing Renewal - Town site				\$ 45,000	\$ 44,831	\$ 47,000			
C173 Gravel Re-sheeting Program	\$ 507,228	\$ 636,221	\$ 375,000						
C246 Widening - Kojonup Darkan Road				\$ -	\$ -	\$ 124,000			
C320 Bitumen Reseal - Kojonup Darkan Road	\$ 75,000	\$ 76,573	\$ 108,000						
C247 Widening - Kojonup Frankland Road				\$ 480,000	\$ 495,532	\$ 501,000			
C248 Widening - Broomehill Kojonup Road				\$ -	\$ -	\$ -			
C251 Widening - Rural Roads				\$ -	\$ 2,635	\$ -			
C321 Bitumen Reseal - Broomehill Kojonup Road	\$ 60,000	\$ 61,928	\$ -			0			
C167 Pensioner Rd Upgrade Stage 1				\$ 182,166	\$ 227,483	\$ -			
C359 Pensioner Rd Upgrade Stage 2				\$ 300,000	\$ 395,670	\$ -			
C249 Intersection - Mather/Tunney Road				\$ -	\$ 221	\$ -			
C252 Town Drainage Renewal	\$ 20,000	\$ 12,822	\$ 20,000						
C171 Bitumen Reseal - Boscabel Chittinup Rd	\$ 99,415	\$ 12,579	\$ -						
C063 Bitumen Reseal - Kojonup Townsite	\$ -	\$ -	\$ 18,000						
Bitumen Reseal - Kojonup-Frankland Road	\$ -	\$ -	\$ 84,000						
C360 Bitumen Reseal - Vanzuilecom St	\$ 59,000	\$ 47,888	\$ -						
C208 Bitumen Reseal - Qualeup South	\$ -	\$ 690	\$ -						
C052 Kemminup Culvert Replacement			0	\$ -	\$ -	\$ -			
C308 Wooden Culvert Replacement				\$ 30,000	\$ 49,887	\$ 20,000			
C361 Signage Upgrades				\$ 10,000	\$ 9,671	\$ 10,000			
C262 Airstrip Improvements	\$ 92,870	\$ 87,609	\$ 5,000						
Transport - Infrastructure									
Economic Services									
C177 Kodja Place - Capital Renewal/Improvement	\$ 40,000	\$ 9,360	\$ 5,000						
C289 Kodja Place - Computer/Communications	\$ 32,427	\$ 14,721	\$ -						
C362 Kodja Place - Signage & Linemarking	\$ 6,000	\$ -	\$ -						
C363 Kodja Place - Car Park				\$ 18,000	\$ -	\$ 20,000			
C350 Kodja Place - Black Cockatoo							\$ -	\$ 1,860	\$ -
C238 Kodja Place - Rose maze	\$ -	\$ -	\$ 5,000						
New Kodja Place - Solar Panels				\$ -	\$ -	\$ 35,000			
C054 Promotional Signage at Airstrip							\$ 25,000	\$ -	\$ 25,000
C261 Water Recycling/Reuse/Wash-down/Standpipe Infrastructure							\$ 143,000	\$ 123,452	\$ 27,048
C055 Saleyards & Truck Wash Down Bay							\$ -	\$ -	\$ 40,000
C309 Standpipe Card System							\$ -	\$ -	\$ -
C310 Subdivision Expenses				\$ 500,000	\$ 32,470				\$ 115,000
Total Economic Services									
Other Property & Services									
C258 Depot	\$ 3,400	\$ 3,384	\$ 8,000						
New Master Key & Electronic Access - Shire Buildings							\$ -	\$ -	\$ -
New Depot - Fencing	\$ -	\$ -	\$ -						
C163 Equipment - Tool Purchases - Works & Services							\$ 3,000	\$ 2,964	\$ -
Total Other Property & Services									
GRAND TOTALS	\$ 1,588,808	\$ 1,364,417	\$ 1,330,656	\$ 2,509,340	\$ 1,583,045	\$ 875,250	\$ 1,554,841	\$ 1,252,971	\$ 2,570,014

Cell: L9

Comment: MCCS:
Town WiFi \$20,000
Digital Signage \$30,000

Cell: L10

Comment: C312:
MCS - New Asset Register Threshold of \$5,000 - allocate to operating

Cell: L12

Comment: C265:
R/BMC - \$9,000 - Consult on design - Admin and New Blinds Council Chambers

MCS - Power & Audio Visual - \$16,000

Cell: L13

Comment: C191:
Paint Library, Chambers, MCS & MRS Office - \$8,500
LED Lighting - \$5,000

Cell: L31

Comment: C150:
MCS - 50% (spread over 2 years) of:
House - Soldier Rd
House - 26 Katanning Rd
2 Units - Old Day Care Site

Cell: L32

Comment: GSHI (Aged):
MCS - 50% (spread over 2 years) of:
3 units on SW corner of SHL land.

Cell: L33

Comment: C157:
SH - FUNDED - \$5,000. BUDGET REQUEST: \$6,500 complete driveway & concrete driveway through back gates
\$10,300 fencing & gates
\$3,200 complete landscaping / paving

Cell: L35

Comment: C139:
FUNDED - \$5,000. BUDGET REQUEST \$55,000 - R/BMC - Fencing, Carports, Rear Patio & Drainage

Cell: L36

Comment: C143:
Not Funded - R/BMC - Repaint Unit B \$5,000

Cell: L38

Comment: C142:
R/BMC - Repaint Kitchen, Stormwater drain for shed

Cell: L40

Comment: C353:
MACS - FUNDED - \$20,000. BUDGET REQUEST - 55,000 - Washing Machine, Dryer, Dishwasher and oven IF required

Cell: L44

Comment: C195:
MACS -
Not Funded - Enclosed Outdoor area for staff behind treatment room and care office. Upstairs staff room to far away from residents especially for afternoon and night shift and weekends when minimal staff at facility.- \$20,000
Funded - Continued Upgrade Mains Internal Water Pipe - \$5,000
Funded - Gutters & Downpipes - \$28,500

Cell: L45

Comment: C194:
DSC - Carry over from 2017/2018

Cell: L46

Comment: C313:
R/BMC - \$10,000
5A - Paint, Floor Coverings, New Shower Cubicle
5B - Shower Screen

Cell: L47

Comment: C145:

R/BMC - \$6,500 - Unit 14 - Oven & Kitchen Upgrade

Cell: L50

Comment: C298:
MACS / DSC - Carried Over

Cell: L54

Comment: C198:
R/BMC - \$24,000 to re-paint Railway Station Building
\$5,000 - Render/Repair Barracks & Old P.O.

Cell: L55

Comment: C303:
NOT FUNDED - R/BMC - Toilet
Funded - Carry Over Funds at request of SH - 27.6.18

Cell: L56

Comment: Muradup Cemetery Upgrade:
Removal of conifer trees on west fence and inside cemetery grounds

Cell: L60

Comment: C355:
Rubbish Bin Surrounds at the request of the Council - Briefing Session 19.6.18

Cell: L61

Comment: C305:
DSC - Carry over - SHL/Loton Close Land Transactions

Cell: L65

Comment: C199:
CEO/MCD&T - \$10,000 for design

Cell: L67

Comment: C158:
NOT FUNDED - Log Runner Inflatable \$5000

Cell: L70

Comment: C203:
R/BMC & DSC - Replace Ballustrade to Comply

Cell: L72

Comment: C110:
DSC - As per Council Resolution May 2018

Cell: L75

Comment: C274:
CEO & MWS - Seal Surrounds of Netball Courts \$5,000

Cell: L78

Comment: L76:
50% Funded - SH - \$20,000 - To complete remainder of softfall under junior play equipment and new soft fall under senior swings. Will talk to apex club for financial assistance to help towards this.

Cell: L79

Comment: C358:
NOT FUNDED - \$20,000 To install softfall under climbing frame and rockers. To supply and install shade sail.

Cell: L101

Comment: C252:
MWS - Upgrade drainage issues around town

Cell: L109

Comment: C361:
MWS - \$10,000 - Continue Signage around town as per Thornbury Close Sign

Cell: L110

Comment: C262:
R/BMC - \$5,000 - Replace Doors & Repaint Runway Domes

Cell: L114

Comment: C177:
R/BMC - \$5,000 - Store Room Shelving and Cupboards

Cell: L119

Comment: C238:
R/BMC - \$5,000 - Replace or repair timber structures in rose maze

Cell: L121

Comment: C054:
Promotional Signage reinstated by Council Briefing Session 19.6.18

Cell: L122

Comment: C261:
MRS - Carry Over from 17/18 plus \$7,500 chlorine automation system

Cell: L129

Comment: C258:
SR/BMC - New Roller Door at Depot Workshop

Cell: L130

Comment: Master Key System:
NOT FUNDED - Admin & Sports Complex

Cell: L131

Comment: Depot Fencing:
NOT FUNDED - MWS - Removal of existing North side fencing, purchase of materials and erect new fence.

Cell: L132

Comment: C163:
Transferred to Operating

SHIRE OF KOJONUP
ASSET DISPOSAL DETAILS
Budget for the year ending 30 June 2019

		2018/2019			
		Net Book Value	Sale Proceeds	Profit	(Loss)
By Program					
Governance					
Holden Trailblazer - MCS	P&E	\$ 25,000	\$ 28,000	\$ 3,000	
		\$ 25,000	\$ 28,000	\$ 3,000	\$ -
Housing					
Toyota RAV4 - MACS	P&E	\$ 20,700	\$ 22,000	\$ 1,300	
		\$ 20,700	\$ 22,000	\$ 1,300	\$ -
Economic Services					
Toyota RAV4 - MCD&T	P&E	\$ 18,500	\$ 19,000	\$ 500	
		\$ 18,500	\$ 19,000	\$ 500	\$ -
Other Property & Services					
Toyota Hilux Dual Cab - KO2 - WS	P&E	\$ 26,300	\$ 25,000		\$ (1,300)
Toyota Hilux Ute - KO118 - SH	P&E	\$ 13,400	\$ 25,000	\$ 11,600	
Toyota Hilux Ute - KO528 - Water	P&E	\$ 13,400	\$ 25,000	\$ 11,600	
Isuzu NPR300 Crew Cab (Sign & Fuel)	P&E	\$ 20,000	\$ 10,000		\$ (10,000)
BGC Tandem Trailer	P&E	\$ 100	\$ 300	\$ 200	
Prime Mover - Ud Nissan Diesel Cw350	P&E	\$ 14,500	\$ 15,000	\$ 500	
		\$ 87,700	\$ 100,300	\$ 23,900	\$ (11,300)
Total		\$ 151,900	\$ 169,300	\$ 28,700	\$ (11,300)
By Class					
Land & Buildings		\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 151,900	\$ 169,300	\$ 28,700	\$ (11,300)
Total		\$ 151,900	\$ 169,300	\$ 28,700	\$ (11,300)

Shire of Kojonup

LIST OF FEES & CHARGES

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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							
		2018/2019					
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2016/2017	2017/2018					
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	1283	
Property Settlement / Account Enquiry							
- Standard	\$ 45.00	\$ 50.00	3	\$ 50.00	N	1283	
- Detailed	\$ 85.00	\$ 90.00	3	\$ 94.00	N	1283	
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	11%	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	2053	
Photocopying	Photocopy Charges	0.20	2	\$ 0.20	Y	2053	
Postage - Standard Envelope	At cost	At cost	2	At cost	N	2053	
Motor Vehicle Licensing							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5	\$ -	N	2053	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	\$ 0.35	\$ 0.40	5	\$ 0.40	Y	2143	
- A3	\$ 0.80	\$ 0.80	5	\$ 0.80	Y	2143	
- A4 Coloured Paper	\$ 0.50	\$ 0.50	5	\$ 0.50	Y	2143	
Electoral Rolls	\$ 35.00	\$ 35.00	3	\$ 35.00	Y	2053	
Council Agenda's and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 10.00	3	\$ 10.00	Y	2053	Executive
Council Agenda's and Minutes (free on web or via email) - Annual Subscription	\$ 130.00	\$130.00	3	\$ 130.00	Y	2053	Assistant

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
Hire of Reception Lounge (in accordance with Policy 3.5)							Executive Assistant		
- Per Day	\$ 100.00	\$ 100.00	6	\$ 100.00	Y	2053			
- Half Day	\$ 50.00	\$ 50.00	6	\$ 50.00	Y	2053			
Animal Control							Ranger/ Building Maintenance Coordinator		
Pound Fees - Weekdays						2663			
Destruction and Disposal of Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	2653			
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							Ranger/ Building Maintenance Coordinator		
All registrations expire 31st October						2673			
Dogs Registered after 31st May for one year - 50% of appropriate fee									
Dangerous Dog - 1 Year		\$ 50.00		\$ 50.00	N				
Dog Kept in an Approved Kennel Establishment (per kennel establishment)		\$ 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				
1 Year Registration - Unsterilised									
Dog or Bitch	\$ 50.00	\$ 50.00	2. External Legislation	\$ 50.00	N				
Working Dog or Bitch	\$ 12.50	\$ 12.50		\$ 12.50	N				
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N				
3 Year Registration - Sterilised									
Dog or Bitch	\$ 42.50	\$ 42.50	2. External Legislation	\$ 42.50	N				
Working Dog or Bitch	\$ 10.60	\$ 10.60		\$ 10.60	N				
Pensioner Concessional Rate	\$ 21.25	\$ 21.25		\$ 21.25	N				

Shire of Kojonup												
LIST OF FEES & CHARGES												
2018/2019												
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer					
	2016/2017	2017/2018										
3 Year Registration - Unsterilised												
Dog or Bitch	\$ 120.00	\$ 120.00	2. External Legislation	\$ 120.00	N		Ranger/ Building Maintenance Coordinator					
Working Dog or Bitch	\$ 30.00	\$ 30.00		\$ 30.00	N							
Pensioner Concessional Rate	\$ 60.00	\$ 60.00		\$ 60.00	N							
Lifetime Registration - Sterilised												
Dog or Bitch	\$ 100.00	\$ 100.00	2. External Legislation	\$ 100.00	N			Ranger/ Building Maintenance Coordinator				
Working Dog or Bitch	\$ 25.00	\$ 25.00		\$ 25.00	N							
Pensioner Concessional Rate	\$ 50.00	\$ 50.00		\$ 50.00	N							
Lifetime Registration - Unsterilised												
Dog or Bitch	\$ 250.00	\$ 250.00	2. External Legislation	\$ 250.00	N				Ranger/ Building Maintenance Coordinator			
Working Dog or Bitch	\$ 62.50	\$ 62.50		\$ 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)												
Cat Registrations - Statutory Fees - as set and amended by the Cat Act												
All registrations expire 31st October												
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 Coordinator					
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50								
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00								
Cat Trap - Daily Hire			\$ 5.00									
Cat Trap - Refundable Deposit			\$ 50.00									
Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)												
Ranger - Including Vehicle - 78c/km	\$ 68.00	\$ 80.00	5	\$ 80.00	Y	2633		Ranger/ Building Maintenance Coordinator				

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Fire Maps - not laminated	\$ 20.00	\$ 20.00	6	\$ 20.00	Y	2383	Regulatory Administration Officer			
Health Services										
Environmental Health Officer										
- Resource Sharing with Other Local Government's (per hour)		\$ 87.50	5. Commercial	\$ 90.13			Manager Regulatory Services			
- Vehicle Usage per kilometre		\$ 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						
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		Development Services Coordinator			
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					

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Fat Melting, fat extracting or tallow melting establishments:										
- Butcher Shops and similar	\$ 171.00	\$ 171.00	2. External Legislation	\$ 171.00	N		Development Services			
- Larger Establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		Coordinator			
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						
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		Development Services			
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N		Coordinator			
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					

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Care of Families and Children										
Kojonup Occasional Care - Lot 38 Elverd Street (Annual Rent)	\$ 150.00	lease	6	lease		3463	Senior Administration Officer			
Low Income Housing (Jean Sullivan Units)										
	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	Senior Finance Officer			
Springhaven Lodge										
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments										
Visitors Meals - Lodge							Manager Aged Care Services			
Breakfast	\$ 5.00	\$ 5.00		\$ 5.00	Y	4143				
Lunch	\$ 5.00	\$ 5.00		\$ 5.00	Y					
Dinner	\$ 5.00	\$ 5.00		\$ 5.00	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	\$ 250,000		\$ 300,000						
Staff Meals	\$ 5.00	\$ 5.00		\$ 5.00	Y	4143				
Hire of Treatment Room (per day or part thereof)	\$ 57.00	n/a		n/a	Y					
Transport to Medical Appointments - Albany		\$ 200.00		\$ 200						
Transport to Medical Appointments - Katanning		\$ 60.00		\$ 60						
Individual Transport to shops -local		\$ 20.00		\$ 20						
Low care residents - cost of incontinence items -		cost recovery		cost recovery						

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Independent Living Units (Loton Close)										
4 Weekly Maintenance - Units	n/a	n/a			Y		Manager Corporate Services			
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 120.00	\$ 130.00	5. Commercial	\$ 135.00	N	4083				
North Units - Rent per week (new tenants after 1 July 2015)	\$ 160.00	\$ 170.00		\$ 175.00	N	4083				
South Units - Rent per week	\$ 230.00	\$ 235.00		\$ 240.00	N	4083				
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	\$ 195.00	\$ 200.00	5. Commercial	\$ 210.00	N	3703				
8b Newton Street	\$ 195.00	\$ 200.00		\$ 210.00	N	3703				
Lot 8 Soldier Road	\$ 285.00	\$ 290.00		\$ 300.00	N	3703				
30 Katanning Road	\$ 275.00	\$ 280.00		\$ 290.00	N	3703				
34 Katanning Road	Lease	Lease		Lease	Y	3363				
39 Vanzuilecom Street	\$ 310.00	\$ 315.00		\$ 315.00	N	3703				
1a Bagg Street (per week)	\$ 125.00	\$ 125.00		\$ 125.00	N	3703				
1b Bagg Street (per night)	\$ 40.00	\$ 40.00		\$ 40.00	Y	3703				
Cemeteries										
Right of Burial										
Form of Grant of Right of Burial										
Land 2.4m x 1.2m where directed by Trustees	\$ 490.00	\$ 490.00		\$ 500.00	Y		Senior Library Officer			
Reservation of Plot	\$ 70.00	\$ 100.00		\$ 100.00	Y					
Internment Fees										
Adult Grave	\$ 820.00	\$ 900.00	5. Commercial	\$ 1,000.00	Y					
Child Grave (under 12 years)	\$ 540.00	\$ 600.00		\$ 750.00	Y					
Grave to be sunk deeper than 1.8m (max 2.4m)										
- Machine Dug per additional 300mm or part thereof (Min \$50)	\$ 230.00	\$ 230.00		\$ 250.00	Y					
Stillborn Child Grave	\$ 405.00	\$ 405.00		\$ 500.00	Y					
Reopening Fees for internment in existing grave	\$ 1,610.00	\$ 1,610.00	\$ 1,750.00	Y						
Re-opening Fees for Exhumation										
- Service not offered - contact Metropolitan Cemeteries Board for details	n/a	n/a		n/a	Y					

Shire of Kojonup										
LIST OF FEES & CHARGES										
				2018/2019						
		Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
		2016/2017	2017/2018							
Additional Cemetery Charges										
Internment without due notice (2 days)		\$ 440.00	\$ 440.00	5. Commercial	\$ 500.00	Y		Senior Library Officer		
Internment not in usual working hours										
- Tuesday to Friday		\$ 195.00	\$ 275.00			\$ 350.00	Y			
- Saturdays, Sundays, Public Holidays and Mondays		\$ 375.00	\$ 525.00			\$ 750.00	Y			
- After 3pm all other days						\$ 200.00	Y			
Concrete Plinths (Lawn Cemetery)						\$ 300.00				
Miscellaneous Cemetery Charges										
Registration of Transfer of Form of Grant of Right of Burial		\$ 30.00	\$ 45.00	3	\$ 50.00	Y				
Copy of Local Laws		\$ 13.00	\$ 20.00	3	\$ 20.00	Y				
Niche Wall - single and double opening		\$ 290.00	\$ 405.00	5	\$ 405.00	Y				
- 2nd opening for double		\$ 235.00	\$ 330.00	5	\$ 330.00	Y				
Memorial Plaques										
Administration Fees to arrange:				5. Commercial						
- Single Memorial Plaque with Standard Inscription		\$ 70.00	\$ 70.00			\$ 85.00	Y			
- Double Memorial Plaque with Standard Inscription		\$ 70.00	\$ 70.00			\$ 85.00	Y			
- Second Inscription on Double Memorial Plaque		\$ 70.00	\$ 70.00			\$ 85.00	Y			
Note: Cost of Freight and the Plaque shall be paid by the purchaser										
Cemetery Licences										
Licence to Erect a Headstone and / or Kerbing		\$ 40.00	\$ 40.00		\$ 50.00	N				
Licence to Erect a Monument		\$ 40.00	\$ 40.00		\$ 50.00	N				
Licence to Erect a Nameplate		\$ 40.00	\$ 40.00		\$ 50.00	N				
Funeral Directors Single Licence for one Interment		\$ 100.00	\$ 100.00		\$ 125.00	N				
Funeral Directors Annual Licence Fee		\$ 295.00	\$ 295.00		\$ 300.00	N				
Sanitation - Refuse										
Rubbish & Recycling Collection - per 240L service (Annual Charge)		\$ 335.00	\$ 345.00	5. Commercial Activity	\$ 355.00	N		Manager Corporate Services		
- Note: Rubbish weekly, Recycling fortnightly										
Concessional - eligible pensioners		\$ 315.00	\$ 335.00			\$ 355.00	N			
Additional Recycling Service		\$ 160.00	\$ 160.00			\$ 170.00	N			
Additional Rubbish Service		\$ 190.00	\$ 190.00			\$ 200.00	N			

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
Sanitation - Other									
As the Recycling depot is now administered by Warren Blackwood Waste the Shire no longer sets the pricing									
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00	6. Community Activity	\$ 18.00	Y		Manager Regulatory 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	\$ 350.00			Y				
- Bond	\$ 250.00	\$ 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 Services		
Issuing a 'Permit to Use an Apparatus'	\$ 118.00	\$ 118.00		\$ 118.00	Y				
Liquid Waste Disposal Fee (per Kilolitre)				\$ 50.00	Y				
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					

Shire of Kojonup											
LIST OF FEES & CHARGES											
2018/2019											
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer				
	2016/2017	2017/2018									
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.	The fee in item 1 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 1 plus, by way of penalty, twice that fee.							
Determine an application to amend or cancel development approval		\$295	2. Set by External Legislation	\$295	N						
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	N						
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.	2. Set by External Legislation	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	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		\$73.00 per lot for first 5 lots and then \$35.00 per lot	N						
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00		\$ 7,393.00	N						
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									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
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										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
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 Regulatory 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	\$ 50.00	\$ 75.00		\$ 75.00	Y					
Family (2 Adults & 2 Children under 16 years)	\$ 100.00	\$ 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	6294	Manager Regulatory Services			
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		\$ 8.00	Y					
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		\$ 10.00	Y					
BBQ Hire	\$ 20.00	\$ 20.00		\$ -	Y					
PA System (per hour)	\$ 10.00	\$ 10.00		\$ 10.00	Y					
Memorial and Lesser Hall										
DAY AND EVENING:										
Private and/or Commercial										
Main Hall	\$ 200.00	\$ 200.00	5. Commercial Activity	\$ 220.00	Y	6203				
Lesser Hall	\$ 150.00	\$ 150.00		\$ 150.00	Y					
Kitchen	\$ 80.00	\$ 100.00		\$ 100.00	Y					
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y					
Pre-function Preparation (refer additional charges)										
Community Group										

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
Main Hall	\$ 100.00	\$ 100.00	6. Community Activity	\$ 110.00	Y		Manager Corporate Services		
Lesser Hall	\$ 75.00	\$ 75.00		\$ 75.00	Y				
Kitchen	\$ 40.00	\$ 50.00		\$ 50.00	Y				
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	\$ 150.00	\$ 150.00	5. Commercial Activity	\$ 170.00	Y				
Lesser Hall	\$ 112.00	\$ 112.00		\$ 120.00	Y				
Kitchen	\$ 60.00	\$ 60.00		\$ 60.00	Y				
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y				
Pre-function Preparation (refer additional charges)									
Community Group									
Main Hall	\$ 75.00	\$ 75.00	6. Community Activity	\$ 85.00	Y				
Lesser Hall	\$ 56.00	\$ 56.00		\$ 60.00	Y				
Kitchen	\$ 30.00	\$ 30.00		\$ 30.00	Y				
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									
Memorial Hall and Lesser Hall									
Hourly rate - Community Groups only	\$ 20.00	\$ 20.00	6. Community Activity	\$ 20.00	Y				
Memorial Hall and Lesser Hall - Additional Charges									
Memorial Hall and Lesser Hall - Bonds (Refundable)									
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 200.00	N		Manager Cotrporate Services		
- Non Alcoholic bev &/or food served (per booking)	\$ 225.00	\$ 225.00	5 & 6	\$ 265.00	N				
- With liquor per booking	\$ 280.00	\$ 280.00	5 & 6	\$ 350.00	N				
Casual Hirers Insurance per booking	\$ 8.00	\$ 10.00	5 & 6	free	Y	6203			
Additional Cleaning Charge - per hour	\$ 55.00	\$ 65.00	5 & 6	\$ 75.00	Y				

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
RSL Hall Hire									
Day or Evening (or part thereof)						6213			
- Private / Commercial	\$ 80.00	\$ 80.00	5	\$ 90.00	Y				
- Community Groups / Organisations	\$ 40.00	\$ 40.00	6	\$ 45.00	Y				
Day & Evening									
- Private / Commercial	\$ 140.00	\$ 140.00	5	\$ 150.00	Y				
- Community Groups / Organisations	\$ 70.00	\$ 70.00	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	\$ 8.00	\$ 10.00	5 & 6	free	Y	6213			
Additional Cleaning Charge - per hour	\$ 65.00	\$ 65.00	5 & 6	\$ 75.00	Y				
CWA Building									
- Per Day	\$ 60.00	lease	6. Community Activity	lease	Y				
- Half Day	\$ 30.00	lease		lease	Y				
- Standard Bond Payable	\$ 150.00	lease		lease					
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.									
							Manager		

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
Hall Equipment									
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	Corporate Services		
Table Hire per Day	\$ 4.00	\$ 4.00	5 & 6	\$ 5.00	Y				
Chair Hire per Day	\$ 1.50	\$ 1.50	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		Y				
Community Bus									
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133	Corporate Services		
Community Group Hire (per km rate)	\$ 75.00	\$ 0.75	6	\$ 0.75	Y				
Private / Business Users Hire (per km rate)	\$ 160.00	\$ 1.60	5	\$ 1.60	Y				
Note: Bus to be returned full of fuel									
YMCA Bus									
Community Group/Not for Profit Organisation						6135	Manager Corporate Services		
- Free Hire within Kojonup - (per km rate outside of District)	\$ 80.00	\$ 0.80	6	\$ 0.80	Y				
Private / Business Users									
- Hire per day *Plus	\$ 60.00	\$ 60.00	5	\$ 60.00	Y				
- * per km rate	\$ 1.80	\$ 1.80	5	\$ 1.00	Y				
Note: Bus to be returned full of fuel									
Community Bus and YMCA 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				
Old School Buildings									
- Annual Contribution per user Group	\$ 180.00	\$ 180.00	6	\$ 200.00	N	3473			

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Recreation Sporting Complex										
Recreation Sporting Complex - Day OR Evening (or part thereof)										
Private and/or Commercial:										
Kitchen Hire Only	\$70.00	\$75.00	5. Commercial Activity	\$85.00	Y	6523	Manager Corporate			
Meetings - per / hour (minimum charge - 2 hours)	\$40.00	\$45.00		\$60.00	Y					
Main Upstairs Function Room Only	\$170.00	\$170.00		\$185.00	Y					
Main Upstairs Function Room & Kitchen	\$200.00	\$210.00		\$230.00	Y					
Main Upstairs Function Room & Kitchen including Bar Use	\$250.00	\$265.00		\$320.00	Y					
Change rooms (per hour / per room)	\$25.00	\$25.00		\$35.00	Y					
Community Organisation:										
Kitchen Hire Only	\$40.00	\$45.00	6. Community Activity	\$45.00	Y	6523		Manager Corporate		
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$30.00		\$30.00	Y					
Main Upstairs Function Room Only	\$120.00	\$125.00		\$125.00	Y					
Main Upstairs Function Room & Kitchen	\$150.00	\$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						

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Recreation Sporting Complex - Day AND Evening						6523	Services			
Private and/or Commercial:										
Kitchen Hire Only	\$80.00	\$90.00	5. Commercial Activity	\$100.00	Y					
Main Upstairs Function Room Only	\$190.00	\$200.00		\$240.00	Y					
Main Upstairs Function Room & Kitchen	\$240.00	\$250.00		\$280.00	Y					
Main Upstairs Function Room & Kitchen inc. Bar Use	\$320.00	\$350.00		\$400.00	Y					
Community Organisation:										
Kitchen Hire Only	\$50.00	\$55.00	6. Community Activity	\$55.00	Y					
Main Upstairs Function Room Only	\$125.00	\$130.00		\$130.00	Y					
Main Upstairs Function Room & Kitchen	\$170.00	\$175.00		\$175.00	Y					
Main Upstairs Function Room & Kitchen inc. Bar Use	\$250.00	\$255.00		\$255.00	Y					
Recreation Sporting Complex - Specified Use (Schools 50%)						6523				
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$15.00	\$15.00	6	\$20.00						
Recreation Sporting Complex - Additional Charges						6523				
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	\$8.00	free		free	Y					
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$80.00	\$80.00		\$75.00	Y					
Pre-function preparation fee - per hour *										
- * Maximum of 4 hours prior to booking	\$40.00	\$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>										

Shire of Kojonup													
LIST OF FEES & CHARGES													
							2018/2019						
		Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer					
2016/2017	2017/2018												
Community Organisation:													
Recreation Sporting Complex – Bonds (Refundable)													
Standard Hire Bond	\$ 200.00		As above	6. Community Activity	As above	N		Manager Corporate Services					
Hire Bond (Food & Bev – without alcohol)	\$ 300.00					N							
Hire Bond (with alcohol)	\$ 450.00					N							
Casual Hirers Insurance per booking	\$ 10.00					Y							
Additional Cleaning Charge – per hour (allows for weekend cleaning)	\$ 80.00					Y							
Pre function preparation fee – per hour *													
* Maximum of 4 hours prior to booking	\$ 30.00					Y							
* In excess of 4 hours to be charged at normal hire rates	As per fees					Y							
Oval Hire													
Daily (6am- 5pm)	\$ 60.00	\$ 70.00	6. Community Activity		\$ 80.00	Y	6523						
Night (5pm - 12pm) (including lights)	\$ 100.00	\$ 110.00			\$ 125.00	Y							
Per hour	\$ 7.00	\$ 10.00			\$ 15.00	Y							
Squash Court Hire													
Daily (6am- 5pm)	\$ 95.00	\$ 95.00	6. Community Activity		\$ 100.00	Y							
Night (5pm - 12pm)	\$ 95.00	\$ 95.00			\$ 100.00	Y							
Per hour	\$ 10.00	\$ 15.00			\$ 20.00	Y							
Sporting Club Members - Oval & Squash Court Hire Fee													
		Nil			Nil								
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						
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) Remove?	\$ 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	\$ 780.00	\$ 800.00	6. Community Activity		\$ 800.00	N	6533	Manager Corporate Services					
Junior Cricket		\$ 50.00			\$ 100.00	6533							
Football (Complex, Oval & Change rooms) - March each year	\$ 4,460.00	\$ 4,600.00			\$ 4,800.00	N	6513						
Hockey (Complex & Oval) - March each year	\$ 1,075.00	\$ 1,100.00			\$ 1,150.00	N	6533						
Squash (Complex, Courts & Change rooms) March each year	\$ 1,600.00	\$ 1,650.00			\$ 1,700.00	N	6533						
Netball - March each year	\$ 370.00	\$ 380.00			\$ 420.00	N	6533						
Croquet Club (Hockey Oval)	\$ -	\$ -			\$ 100.00								

Shire of Kojonup											
LIST OF FEES & CHARGES											
2018/2019											
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer				
	2016/2017	2017/2018									
Circus Usage Fees											
Hire per day (inc. Access to Netball Public Conveniences Only)	\$ 100.00	n/a	5. Commercial Activity	n/a	Y						
Bond for Oval (Refundable)	\$ 2,000.00	n/a		n/a	Y						
Additional use of Sporting Complex Facilities - charged at normal hire fee rates											
Building (as per Building Regulations 2012)											
Building Permits											
Minimum Fee (in all cases)	\$ 96.00	\$ 97.70	2. Set by External Legislation	\$ 97.70	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	\$ 95.00	\$ 96.00		\$ 97.70							
Class 2 to 9 Buildings											
Certified Application	Value of works x 0.09%	Value of works x 0.09%	2. Set by External Legislation	Value of works x 0.09%			Development Services Coordinator				
Demolition (per storey)	\$ 95.00	\$ 96.00		\$ 97.70							
Application for Occupancy Permit		\$ 96.00		\$ 97.70							
Application for Occupancy Permit (unauthorised work)		0.18% of estimated value		0.18% of estimated value							
Minor Amendment to Permits (including extensions)	\$ 96.00	\$ 97.70		\$ 97.70	N						
Preliminary Plans - For the examination of, and report on	fee for issue	fee for issue		fee for issue	Y						
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x	Value of works x	Value of works x	N							
Approval of battery operated smoke alarms	\$ 176.30	\$ 179.40		\$ 179.40							

Shire of Kojonup											
LIST OF FEES & CHARGES											
2018/2019											
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer				
	2016/2017	2017/2018									
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	2. Set by External Legislation	Based on 0.20% of the value	N	011E					
Note: \$8.25 Inc. GST of this fee is retained by the Council					N						
					N						
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)											
Value \$45,000 or Below:											
Building Permit	\$ 61.65	\$ 61.65	2. Set by External Legislation	\$ 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											
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						
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											
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00		5973					
Private Swimming Pool Inspection Fee		\$ 57.45		\$ 58.45	N						

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
Water Standpipe Charges									
- per kilolitre (Potable)	\$ 5.00	\$ 5.00	5	\$ 5.00	N	8003	Manager Regulatory Services		
- per kilolitre (Non-Potable)		\$ 4.00	5	\$ 4.00					
- minimum charge	\$ 10.00	\$ 10.00	5	\$ 10.00	N				
- swipe key	\$ 20.00	\$ -	5	\$ 20.00	Y				
- fob key		\$ 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							Manager Community Development & Tourism		
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y				
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		
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)	\$ 7.50	\$ 7.50	\$ 7.50	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)	\$ 2.50	\$ 2.50		\$ 2.50	y				
Friends of KP Annual Adult Pass	\$ 30.00	\$ 30.00	5. Commercial Activity	\$ 30.00	y				
Friends of KP Annual Child Pass	\$ 15.00	\$ 15.00		\$ 15.00	y				
Friends of KP Annual Family Pass	\$ 50.00	\$ 50.00		\$ 50.00	y				
Additional Services									
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 3.50	\$ 3.50	5	\$ 3.50	y				

Shire of Kojonup										
LIST OF FEES & CHARGES										
2018/2019										
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer			
	2016/2017	2017/2018								
Room & Equipment Hire										
Community Groups:							Manager Community Development & Tourism			
Community Room hire			6. Community Activity							
- Half Day	\$ 40.00	\$ 40.00		\$ 40.00	y	8203				
- Full Day	\$ 80.00	\$ 80.00		\$ 80.00	y					
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 1.00	\$ 1.50		\$ 1.50	y					
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)										
- Half Day		\$ 35.00		\$ 35.00	y					
- Full Day	\$ 70.00	\$ 70.00	\$ 70.00	y						
Private &/or Commercial:										
Community Room hire			5. Commercial Activity							
- Half Day		\$ 50.00		\$ 50.00	y					
- Full Day		\$ 100.00		\$ 100.00	y					
Urn, mugs, self serve tea, coffee & milk (per person)		\$ 1.50		\$ 1.50	y					
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)										
- Half Day		\$ 45.00		\$ 45.00	y					
- Full Day		\$ 90.00	\$ 90.00	y						
Additional Hire Services (Private &/or Commercial):										
- Projector		\$ 15.00	5. Commercial Activity	\$ 25.00	y	8193				
- Screen		\$ 15.00		\$ 15.00	y					
- Whiteboard		\$ 15.00		\$ 15.00	y					
Hire of Rose Maze or stage area	\$ 120.00	\$ 120.00	5 & 6	\$ 120.00	y					
Hire of Rose Maze or stage area - Bond	\$ 100.00	\$ 100.00	5 & 6	\$ 100.00	N					
Access to Community Room kitchen - Community	\$ 40.00	\$ 40.00	6	\$ 40.00	y					
Access to Community Room kitchen - Private/Commercial	\$ 75.00	\$ 75.00	5	\$ 75.00	y					
Coach Tours/Packages (minimum 15 people)										
Adult (normal entry)	\$ 7.00	\$ 7.00	5. Commercial Activity	\$ 7.00	y		Manager Community Development & Tourism			
Child (normal entry)	\$ 3.50	\$ 3.50		\$ 3.50	y					
Guided tour (outside normal tour times) Adult	\$ 8.50	\$ 8.50		\$ 8.50	y					
Guided tour (outside normal tour times) Child	\$ 4.00	\$ 4.00		\$ 4.00	y					
Billy Tea and Damper (per person)	\$ 3.50	\$ 3.50		\$ 3.50	y					

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
Visitor Centre									
Membership (local business) (includes website & brochure raking fees)	\$ 70.00	\$ 70.00	5. Commercial Activity	\$ 70.00	y				
Membership (non-local businesses only includes website)	\$ 70.00	\$ 70.00		\$ 70.00	y				
Membership (individual - consignees)	\$ 40.00	\$ 40.00		\$ 40.00	y				
Operator (DL Brochure raking fee - within the Great Southern)	\$ 85.00	\$ 85.00		\$ 85.00	y				
Operator (A4 Brochure raking fee - within the Great Southern)	\$ 100.00	\$ 100.00		\$ 100.00	y				
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	\$ 110.00	\$ 110.00		\$ 110.00	y				
Operator (A4 Brochure raking fee - within Australia's South West)	\$ 120.00	\$ 120.00		\$ 120.00	y				
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	\$ 125.00	\$ 125.00		\$ 125.00	y				
Commissions:									
- Retail	20%	30%		30%					
- Accommodation Providers	15%	15%		15%	y				
Tours/Packages - Group Visits (over 15 persons)									
Self guided tour (no activities and no Guided Tour)					Y		Manager Community Development & Tourism		
Self guided tour with activities	Kids				Y				
	Adults	Entry price includes	Entry price includes	Entry price includes	Y				
Guided Tour (no activities)	Kids	access to set	access to set	access to set	Y				
	Adults	guided tour	guided tour	guided tour	Y				
Guided Tour and Activities	Kids	at 10.00am,	at 10.00am,	at 10.00am,	Y				
	Adults	11.30am &	11.30am &	11.30am &	Y				
Guided Tour Visit to the Barracks	Kids	1.00pm.	1.00pm.	1.00pm.	Y				
	Adults				Y				
Guided Tour, Activities and Train ride	Kids				Y				
	Adults				Y				
Information Bay Advertising									
Advertisement - per year	\$ 200.00	\$ 200.00	5	\$ 200.00	Y				
Artwork	at cost	at cost	5	at cost	Y				

Shire of Kojonup											
LIST OF FEES & CHARGES											
2018/2019											
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer				
	2016/2017	2017/2018									
<u>Saleyard and Washdown Bay</u>											
Carcass Removal from Saleyards											
- Per Head (1 - 20 carcasses)	\$ 16.00	\$ 16.00	5. Commercial Activity	\$ 16.00	Y	8803	Manager Regulatory Services				
- 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	\$ 0.65	\$ 1.00		\$ 1.00	Y	8013					
Washdown Bay - minimum charge	\$ 5.00	\$ 10.00	\$ 10.00	Y							

Shire of Kojonup									
LIST OF FEES & CHARGES									
				2018/2019					
		Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
2016/2017	2017/2018								
Private Works / Plant Hire									
Plant Hire (per hour with operator - Normal Hours)									
Grader	\$ 225.00	\$ 232.00			\$ 200.00	Y	9003		
Skid Steer	\$ 200.00	\$ 206.00			\$ 170.00	Y			
Loader	\$ 215.00	\$ 222.00			\$ 195.00	Y			
Loader plus Pruning Attachment	\$ 285.00	\$ 294.00			\$ 267.00	Y			
Excavator	\$ 235.00	\$ 242.00			\$ 210.00	Y			
Excavator Plus Pruning Attachment	\$ 230.00	\$ 237.00			\$ 225.00	Y			
Mini Digger	\$ 225.00	\$ 232.00			\$ 170.00	Y			
Prime Mover	\$ 245.00	\$ 252.00			\$ 170.00	Y			
Prime Mover and Tanker (33,000ltrs)	\$ 270.00	\$ 278.00			\$ 200.00	Y			
Prime Mover and Low Loader	\$ 280.00	\$ 288.00			\$ 200.00	Y			
Prime Mover and Side tipping Trailer	\$ 290.00	\$ 299.00			\$ 200.00	Y			
Light Truck up to 2T	\$ 180.00	\$ 185.00		5. Commercial Activity	\$ 130.00	Y		Manager Works & Services	
3T Tipper	\$ 195.00	\$ 201.00			\$ 140.00	Y			
13T Tipper	\$ 210.00	\$ 216.00			\$ 160.00	Y			
13T Tipper - including Plant Trailer	\$ 225.00	\$ 232.00			\$ 180.00	Y			
13T Tipper - including Side Tipping Trailer	\$ 250.00	\$ 258.00			\$ 220.00	Y			
Tractor	\$ 200.00	\$ 206.00			\$ 160.00	Y			
Tractor Plus Attachments	\$ 235.00	\$ 242.00			\$ 190.00	Y			
Self Propelled Vibrating Roller	\$ 195.00	\$ 201.00			\$ 150.00	Y			
Multi Tyred Roller	\$ 195.00	\$ 301.00			\$ 150.00	Y			
Ride on Mower	\$ 165.00	\$ 170.00			\$ 130.00	Y			
Small Tanker 10,000ltr - includes 13T Tipper	\$ 235.00	\$ 242.00			\$ 180.00	Y			
Forklift	\$ 160.00	\$ 165.00			\$ 120.00	Y			
Light Vehicles	\$ 130.00	\$ 134.00			\$ 110.00	Y			
Plant Hire (per hour with operator - Normal Hours)									

Shire of Kojonup									
LIST OF FEES & CHARGES									
2018/2019									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2016/2017	2017/2018							
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 hours where these items are being utilised will be charged.									
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.									
3. No Plant is available for "Dry Hire".									
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.									
Small Equipment Hire 0 - 3 hours									
Turf Cutter	\$ 30.00	\$ 30.00	5	\$ 30.00	Y		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	\$ 85.00	\$ 90.00	5	\$ 90.00	Y				
Materials									
Gravel and Sand (Community Rate)									
Gravel per Cubic Metre*	\$ 23.00	\$ 27.00	5	\$ 27.00	Y				
Sand per Cubic Metre*	\$ 23.00	\$ 27.00	5	\$ 27.00	Y				
* plus plant hire & Labour cost if delivered									