

2018/17

ANNUAL BUDGET



2016/2017 Budget

CONTENTS

	PAGE
1. CONTENTS	(i)-(ii)
INTRODUCTION	(iii-iv)
KEY BUDGET FEATURES	(v-vii)
2. FINANCIAL REPORTS	
Income Statement by Nature and Type	1
Income Statement by Program	2-3
Statement of Cash Flows	4
Rates Setting Statement	5
3. DETAILED CAPITAL PROGRAMS	
Capital Revenue and Expenditure by Program	
Program 4 - Governance	6
Program 5 - Law, Order & Public Safety	7
Program 7 - Health	8
Program 8 - Education & Welfare	8
Program 10 - Community Amenities	9
Program 11 - Recreation & Culture	10-12
Program 12 – Transport	13-16
Program 13 - Economic Services	17-18
Program 14 - Other Property & Services	19
4. INFORMATION NOTES	
1. Significant Accounting Policies	20-27
2. Operating Revenues and Expenses	28-29
3. Notes to the Statement of Cash Flows	30
4. Net Current Assets	31
5. Acquisition of Assets	32
6. Disposal of Assets	33
7. Information of Borrowings	34
8. Rates Charges	35
9. Rating Information	36-37
10. Cash Backed Reserves	38
11. Fees and Charges Revenue	39
12. Councillor's Remuneration	40
13. Trust Funds	41
14. Major Land Transactions	41
15. Trading Undertakings	42
16. Financial Assistance Grants	43
16A. Other Grants and Waivers	44
17. Plant Replacement Program	45
18. Road Construction & Maintenance Program	46

2016/2017 Budget

CONTENTS

	PAGE
5. MANAGEMENT REPORTS	
Operating Revenue and Expenditure by Program	
Program 3 - General Purpose Funding	47
Program 4 - Governance	48-50
Program 5 - Law, Order & Public Safety	51-52
Program 7 - Health	53
Program 8 - Education & Welfare	54-55
Program 10 - Community Amenities	56-58
Program 11 - Recreation & Culture	58-63
Program 12 – Transport	64
Program 13 - Economic Services	65-68
Program 14 - Other Property & Services	69-70
6. FEES AND CHARGES	
Schedule of Fees and Charges	71-93

INTRODUCTION

INTRODUCTION



2016/2017 Budget

INTRODUCTION

The 2016/2017 annual budget for the Shire of Plantagenet is presented for information. The draft budget totals \$22.4 million representing operating expenditure of \$15.8 million and capital expenditure of \$6.6 million.

Income

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

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

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

The budget provides for:

- A 3% increase in rate revenue.
- Rubbish collection charge to increase from \$190.00 to \$195.00.
- Minimum rate to increase from \$835.00 to \$860.00.

Expenditure

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

With the expected completion of Stages 2 and 3 of Sounness Park (cricket and hockey grounds) soon, capital expenditure will be lower in 2016/2017.

Nevertheless, the Council is embarking on a staged improvement program for Frost Park, with Stage one incorporating the following:

- Removal of tin slat ceiling and bulkhead to bar and replace with gyprock sheets painted white.
- Removal of speakers, old televisions and cabinets from face brick walls and cover over with gyprock painted white.
- Partition walls installed to create air lock/dressing room to male and female toilets.
- Purchase of new chairs and tables.

2016/2017 Budget

Four major plant items are required this year, including the replacement of a 4 tonne tip truck for Parks and Gardens, an 8 x 4 twin steer cab chassis (with trays), a tri-axle side tipping trailer and a grader ripper mounted rubber tyre roller.

The Council has a committee critically reviewing all plant expenditures, which is reviewing some different options than those predicted in the Shire's plant replacement program.

Long Term Financial Plan

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

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

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

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

2016/2017 Budget

KEY FEATURES

Income

- 3% increase in rate revenue
- Rubbish collection charge to increase to \$195.00
- Minimum rate to increase to \$860.00

Expenses

Financial Assistance Grants to community groups and organisations \$70,026

Administration

Administration Building - Install Carpet Tiles \$ 9,000

Administration Building - Repair Water Tank \$ 4,000

Administration Building - Smoke Detection System \$ 7,500

Fire Prevention

Fire Shed – Denbarker (Council Contribution) \$18,500

Waste Disposal Sites

Rocky Gully Tip - Improve Ramp \$ 7,000

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

Community Amenities

Mount Barker Cemetery - Entry Statement \$ 5,000

CCTV Improvements \$ 7,000

Swimming Pool

Replace Chlorination Equipment \$ 7,000

Small Pool Inflatable \$ 2,500

Rec.Centre

Ongoing Replacement of Old Gym Equipment \$10,000

Carpet Replacement \$17,500

Install Air conditioner in Office \$ 2,000

Upgrade Security / Access System \$15,000

2016/2017 Budget – Key Features

Parks and Recreation Grounds

Frost Park - Building Upgrade Stage 1	\$80,000
Kendenup Playgroup - Retaining Wall	\$ 5,000
Mount barker tennis Club – Hit Up Wall	\$12,000

Saleyards (Funded by Saleyards Reserve)

Outloading Ramp Bugle Modification	\$15,000
Office - Water Purification	\$ 3,000
Transfer Aerators to Pond 2	\$ 5,000
Chemical Dosing Equipment - Phosphorous Reduction	\$ 6,000

Road program totalling \$3.8 million, including:

Council Funded

➤ Shire Wide Drainage Construction	\$100,000
➤ Mount Barker Footpath Construction	\$ 70,000
➤ Roadworks - Minor Renewal Projects	\$250,000
➤ Lowood Road / Memorial Avenue - Roundabout Repairs	\$ 17,000
➤ Menston Street - SLK 0.00 to 1.03	\$150,000
➤ Settlement Road East - SLK 0.00 to 6.89	\$130,000
➤ Halsey Road - SLK 0.00 to 5.39	\$110,000
➤ Blue Lake Road - SLK 2.5 to 11.49	\$180,000
➤ Craddock Road - SLK 0.00 to 6.99	\$140,000
➤ O'Neill Road - SLK 0.00 to 2.66	\$ 66,200
➤ Albany Highway - Roundabout Approaches	\$ 5,000

Roads to Recovery (Fully Federal Funded)

➤ Ingoldby Street - SLK 0.96 to 1.35	\$ 21,300
➤ Martin Street - SLK 0.00 to 0.28	\$ 14,600
➤ Chauvel Road - SLK 2.50 to 5.30	\$126,005
➤ Rogers Road - SLK 0.00 to 2.99	\$ 37,500
➤ Barrow Road - SLK 11.00 to 14.91	\$ 38,546
➤ Surrey Downs Road - SLK 0.00 to 4.63	\$ 30,000
➤ Hay River Road - SLK 5.00 to 8.48	\$ 60,000
➤ Hassell Street (South End) - SLK 2.00 to 2.24	\$ 47,350
➤ Wandoo Road - SLK 0.00 to 2.43	\$ 40,000

2016/2017 Draft Budget – Key Features

- | | |
|--------------------------------------|-----------|
| ➤ Sixpenny Road - SLK 0.00 to 2.09 | \$ 65,200 |
| ➤ Mondurup Street - SLK 0.00 to 0.91 | \$166,533 |
| ➤ Moorilup Road - SLK 0.00 to 3.38 | \$128,300 |
| ➤ Seventh Avenue - SLK 0.00 to 0.71 | \$140,032 |

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

- | | |
|---------------------------------------|-----------|
| ➤ Carbarup Road - SLK 0.00 to 3.00 | \$333,000 |
| ➤ Porongurup Road - SLK 8.20 to 17.21 | \$227,690 |

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

- | | |
|--------------------------------------|-----------|
| ➤ Takalarup Road - SLK 8.84 to 14.55 | \$193,107 |
|--------------------------------------|-----------|

Commonwealth Blackspot (Fully Federal Funded)

- | | |
|--|-----------|
| ➤ Lake Matilda Rd - Red Gum Pass Road – Intersection | \$ 91,420 |
| ➤ Jutland / Fisher Road Intersection – Intersection | \$ 68,421 |

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

- | | |
|---|-----------|
| ➤ Deane Street / Oatlands Road – Intersection | \$124,127 |
|---|-----------|

FINANCIAL REPORTS

FINANCIAL REPORTS



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

Budget 2016/2017

	Note	Budget 30 June 2016	Actual (est.) 30 June 2016	Budget 30 June 2017
Revenue				
Rates	8	\$ 6,215,523	\$ 6,224,872	\$ 6,411,620
Operating Grants, Subsidies and Contributions		\$ 1,596,523	\$ 1,741,774	\$ 3,880,693
Fees and Charges	11	\$ 1,758,913	\$ 1,711,580	\$ 1,764,433
Interest Earnings	2(a)	\$ 170,000	\$ 164,847	\$ 160,000
Other Revenue	2(a)	\$ 83,616	\$ 50,740	\$ 38,700
		\$ 9,824,575	\$ 9,893,813	\$ 12,255,446
Expenses				
Employee Costs (Excl Capital Works)		\$ (4,511,433)	\$ (4,750,782)	\$ (4,905,325)
Materials and Contracts		\$ (2,247,738)	\$ (2,813,468)	\$ (3,143,822)
Utility Charges		\$ (182,462)	\$ (331,199)	\$ (352,430)
Depreciation on Non-Current Assets	2(a)	\$ (5,058,446)	\$ (6,491,741)	\$ (6,540,200)
Interest Expenses	2(a)	\$ (185,000)	\$ (150,402)	\$ (161,267)
Insurance Expenses		\$ (287,637)	\$ (288,371)	\$ (306,857)
Other Expenditure		\$ (366,609)	\$ (315,177)	\$ (335,381)
		\$ (12,839,326)	\$ (15,141,139)	\$ (15,745,282)
Non-operating Grants, Subsidies and Contributions		\$ 3,225,984	2,550,238	2,444,897
Profit on Asset Disposals	6	\$ 49,439	46,751	\$ 93,763
Loss on Asset Disposals	6	\$ (144,510)	\$ (6,517)	\$ (40,919)
Loss on revaluation of non-current assets		\$ -	\$ -	\$ -
		\$ 3,130,914	\$ 2,590,472	\$ 2,497,741
NET RESULT		\$ (183,837)	\$ (2,656,854)	\$ (992,095)
Other Comprehensive Income				
Changes on revaluation of non-current assets		\$ -	\$ -	\$ -
Total Other Comprehensive Income		\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME		\$ (183,837)	\$ (2,656,854)	\$ (992,095)

Notes:

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

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

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

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM**

Budget 2016/2017

	Budget 30 June 2016	Actual (est.) 30 June 2016	Budget 30 June 2017
Revenue (Refer notes 1, 2, 8, 9 & 11)			
Governance	\$ 87,936	\$ 172,797	\$ 93,897
General Purpose Funding	\$ 7,430,600	\$ 7,444,071	\$ 8,432,991
Law, Order and Public Safety	\$ 194,877	\$ 229,484	\$ 191,049
Health	\$ 129,821	\$ 84,145	\$ 139,375
Education and Welfare	\$ 39,709	\$ 72,879	\$ 59,510
Community Amenities	\$ 465,570	\$ 428,792	\$ 454,195
Recreation and Culture	\$ 328,003	\$ 365,181	\$ 347,743
Transport	\$ 1,000	\$ 596	\$ 1,463,276
Economic Services	\$ 1,072,800	\$ 1,029,402	\$ 978,650
Other Property and Services	\$ 74,260	\$ 66,466	\$ 94,760
	\$ 9,824,575	\$ 9,893,813	\$ 12,255,446
Expenses Excluding Finance Costs (Refer notes 1, 2 & 12)			
Governance	\$ (824,981)	\$ (829,399)	\$ (800,068)
General Purpose Funding	\$ (358,671)	\$ (388,982)	\$ (378,169)
Law, Order and Public Safety	\$ (1,124,754)	\$ (1,049,903)	\$ (1,079,067)
Health	\$ (369,466)	\$ (257,844)	\$ (363,991)
Education and Welfare	\$ (109,923)	\$ (105,491)	\$ (122,457)
Community Amenities	\$ (1,522,700)	\$ (1,488,256)	\$ (1,456,727)
Recreation and Culture	\$ (2,918,485)	\$ (3,007,082)	\$ (3,061,127)
Transport	\$ (3,800,588)	\$ (5,847,824)	\$ (6,270,786)
Economic Services	\$ (1,951,585)	\$ (1,931,916)	\$ (1,963,664)
Other Property and Services	\$ 26,827	\$ (95,819)	\$ (87,960)
	\$ (12,954,326)	\$ (15,002,515)	\$ (15,584,015)
Finance Costs (Refer notes 2 & 7)			
Governance	\$ (110,425)	\$ (102,455)	\$ (103,467)
Education and Welfare	\$ (39,709)	\$ (31,390)	\$ (35,477)
Recreation and Culture	\$ (18,617)	\$ (4,779)	\$ (15,720)
Economic Services	\$ (16,249)	\$ -	\$ (6,602)
	\$ (185,000)	\$ (138,624)	\$ (161,267)
Non-Operating Grants, Subsidies and Contributions			
General Purpose Funding	\$ -	\$ -	\$ -
Law, Order and Public Safety	\$ 325,000	\$ -	\$ 406,020
Health	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ -	\$ -
Recreation and Culture	\$ 1,327,753	\$ 855,514	\$ 348,907
Transport	\$ 1,373,231	\$ 1,594,724	\$ 1,689,970
Economic Services	\$ 200,000	\$ 100,000	\$ -
Other Property and Services	\$ -	\$ -	\$ -
	\$ 3,225,984	\$ 2,550,238	\$ 2,444,897

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM**

Budget 2016/2017

	Budget 30 June 2016	Actual (est.) 30 June 2016	Budget 30 June 2017
Profit/(Loss) on Disposal of Assets (Refer note 4)			
Governance	\$ (3,484)	\$ -	\$ (6,835)
Law, Order and Public Safety	\$ -	\$ -	\$ 1,096
Health	\$ -	\$ -	\$ -
Education and Welfare	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ -	\$ 9,711
Recreation and Culture	\$ -	\$ -	\$ -
Transport	\$ -	\$ -	\$ -
Economic Services	\$ -	\$ -	\$ (2,100)
Other Property and Services	\$ (91,587)	\$ 40,234	\$ 50,972
	\$ (95,071)	\$ 40,234	\$ 52,844
Loss on Revaluation of Non Current Assets			
	\$ -	\$ -	\$ -
NET RESULT	\$ (183,837)	\$ (2,656,854)	\$ (992,095)
Other Comprehensive Income			
Changes on revaluation of non-current assets	\$ -	\$ -	\$ -
Total Other Comprehensive Income	\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME	\$ (183,837)	\$ (2,656,854)	\$ (992,095)

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

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

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

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

	Note	Budget 30 June 2016	Actual (est.) 30 June 2016	Budget 30 June 2017
Cash Flows from Operating Activities				
Receipts				
Rates		\$ 6,215,523	\$ 6,163,619	\$ 6,411,620
Operating Grants, Subsidies and Contributions		\$ 1,596,523	\$ 1,637,474	\$ 3,880,693
Fees and Charges		\$ 1,758,913	\$ 1,650,903	\$ 1,764,433
Interest Earnings		\$ 170,000	\$ 164,847	\$ 160,000
Goods and Services Tax		\$ 339,724	\$ 331,375	\$ 566,448
Other Revenue		\$ 83,616	\$ 50,740	\$ 38,700
		\$ 10,164,300	\$ 9,998,957	\$ 12,821,894
Payments				
Employee Costs		\$ (4,511,433)	\$ (4,902,125)	\$ (4,755,325)
Materials and Contracts		\$ (2,773,947)	\$ (3,462,422)	\$ (2,780,462)
Utility Charges		\$ (182,462)	\$ (331,199)	\$ (352,430)
Insurance Expenses		\$ (287,637)	\$ (288,371)	\$ (306,857)
Interest Expenses		\$ (185,000)	\$ (150,402)	\$ (161,267)
Goods and Services Tax		\$ (339,724)	\$ (331,375)	\$ (566,448)
Other Expenditure		\$ (366,609)	\$ (315,177)	\$ (335,381)
		\$ (8,646,814)	\$ (9,781,070)	\$ (9,258,169)
Net cash provided by Operating Activities	3(b)	\$ 1,517,487	\$ 217,887	\$ 3,563,725
Cash Flows from Investing Activities				
Proceeds from Sale of Plant and Equipment	5	\$ 324,500	\$ 237,769	\$ 274,270
Non-Operating Grants, Subsidies and Contributions		\$ 3,225,984	\$ 2,550,238	\$ 2,444,897
Payments for Purchase of Property, Plant and Equipment	5	\$ (3,269,063)	\$ (1,288,368)	\$ (2,508,743)
Payments for Construction of Infrastructure	5	\$ (3,906,417)	\$ (2,923,490)	\$ (3,895,507)
Net Cash Used in Investing Activities		\$ (3,624,996)	\$ (1,423,851)	\$ (3,685,084)
Cash Flows from Financing Activities				
Repayment of Debentures	7	\$ (331,893)	\$ (297,765)	\$ (334,653)
Proceeds from Self Supporting Loans		\$ 132,712	\$ 132,712	\$ 138,441
Proceeds from New Debentures	7	\$ 400,000	\$ 250,000	\$ -
Net Cash Provided By (Used in) Financing Activities		\$ 200,819	\$ 84,947	\$ (196,212)
Net Increase/(Decrease) in Cash Held		\$ (1,906,690)	\$ (1,121,017)	\$ (317,571)
Cash at Beginning of Year		\$ 3,554,068	\$ 3,436,573	\$ 2,315,556
Cash and Cash Equivalents at the End of the Year	3(a)	\$ 1,647,378	\$ 2,315,556	\$ 1,997,985

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

	Note	Budget 30 June 2016	Actual (Est.) 30 June 2016	Budget 30 June 2017
Net Current Assets at Start of Financial Year - Surplus/Deficit	4	\$ 1,341,743	\$ 1,343,421	\$ 1,034,960
Revenues from Operating Activities (Excluding Rates and Non-Operating Grants, Subsidies and Contributions)	1,2			
Governance		\$ 87,936	\$ 172,797	\$ 93,897
General Purpose Funding (Excluding rates)		\$ 1,215,077	\$ 1,219,199	\$ 2,021,371
Law, Order and Public Safety		\$ 194,877	\$ 229,484	\$ 192,145
Health		\$ 129,821	\$ 84,145	\$ 139,375
Education and Welfare		\$ 39,709	\$ 72,879	\$ 59,510
Community Amenities		\$ 465,570	\$ 428,792	\$ 468,673
Recreation and Culture		\$ 328,003	\$ 365,181	\$ 347,743
Transport		\$ 1,000	\$ 596	\$ 1,463,276
Economic Services		\$ 1,072,800	\$ 1,029,402	\$ 978,650
Other Property and Services		\$ 123,699	\$ 59,949	\$ 172,949
		\$ 3,658,492	\$ 3,662,424	\$ 5,937,589
Expenditure from Operating Activities	1,2			
Governance		\$ (938,890)	\$ (931,854)	\$ (910,370)
General Purpose Funding		\$ (358,671)	\$ (388,982)	\$ (378,169)
Law, Order and Public Safety		\$ (1,124,754)	\$ (1,049,903)	\$ (1,079,067)
Health		\$ (369,466)	\$ (257,844)	\$ (363,991)
Education & Welfare		\$ (149,631)	\$ (136,881)	\$ (157,935)
Community Amenities		\$ (1,522,700)	\$ (1,488,256)	\$ (1,461,494)
Recreation and Culture		\$ (2,937,102)	\$ (3,011,861)	\$ (3,076,847)
Transport		\$ (3,800,588)	\$ (5,847,824)	\$ (6,270,786)
Economic Services		\$ (1,967,834)	\$ (1,931,916)	\$ (1,972,366)
Other Property Services		\$ (114,198)	\$ (102,336)	\$ (115,176)
		\$ (13,283,836)	\$ (15,147,656)	\$ (15,786,201)
Operating Activities Excluded from Budget				
(Profit) / Loss on Asset Disposals	6	\$ 95,071	\$ (40,234)	\$ (52,844)
Loss on Revaluation of Non-current Assets		\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual		\$ -	\$ 53,909	\$ 55,258
Non Cash Expenses - Long Service Leave Accrual		\$ -	\$ 43,056	\$ 44,133
Depreciation on Assets	2a	\$ 5,058,446	\$ 6,491,741	\$ 6,540,200
Amount Attributable to Operating Activities		\$ (3,130,084)	\$ (3,593,339)	\$ (2,226,905)
Investing Activities				
Non-operating Grants, Subsidies and Contributions		\$ 3,225,984	\$ 2,550,238	\$ 2,444,897
Purchase Land and Buildings	5	\$ (1,456,784)	\$ (404,071)	\$ (1,073,825)
Purchase Infrastructure Assets - Roads	5	\$ (3,130,195)	\$ (2,609,021)	\$ (3,817,687)
Purchase Infrastructure Assets - Parks	5	\$ (776,222)	\$ (543,170)	\$ (276,580)
Purchase Plant and Equipment	5	\$ (1,767,100)	\$ (792,811)	\$ (1,356,375)
Purchase Furniture and Equipment	5	\$ (45,179)	\$ (91,486)	\$ (78,543)
Proceeds from Disposal of Assets	6	\$ 324,500	\$ 237,769	\$ 274,270
Amount Attributable to Investing Activities		\$ (3,624,996)	\$ (1,652,552)	\$ (3,883,844)
Financing Activities				
Proceeds from New Debentures	7	\$ 400,000	\$ 250,000	\$ -
Repayment of Debentures	7	\$ (331,893)	\$ (297,765)	\$ (334,653)
Self Supporting Loan Principal Revenue		\$ 132,712	\$ 132,712	\$ 138,441
Transfer to Reserves (Restricted Assets)	10	\$ (1,119,648)	\$ (1,136,936)	\$ (1,100,642)
Transfer from Reserves (Restricted Assets)	10	\$ 1,388,386	\$ 974,026	\$ 937,600
Transfer from Trust Funds		\$ 70,000	\$ 133,942	\$ 58,383
Amount Attributable to Financing Activities		\$ 539,557	\$ 55,979	\$ (300,872)
Budget Deficiency before General Rates		\$ (6,215,523)	\$ (5,189,912)	\$ (6,411,620)
Estimated Amount to be Raised from General Rates	8	\$ (6,215,523)	\$ (6,224,872)	\$ (6,411,620)
Net Current Assets at End of Financial Year - Surplus/Deficit	4	\$ -	\$ 1,034,960	\$ -

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

CAPITAL ITEMS

CAPITAL ITEMS



	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
PROGRAM 3 - GENERAL PURPOSE FUNDING							
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398		\$ (1,084,648)	\$ (1,109,155)	\$ (1,035,642)	Municipal
Transfer Interest to Reserve Funds	DCEO	50301.0399		\$ (35,000)	\$ (2,060)	\$ (65,000)	Municipal
Total Transfers to Reserve Funds				\$ (1,119,648)	\$ (1,111,215)	\$ (1,100,642)	
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	R	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	\$ (7,500)	\$ (6,174)	\$ (10,000)	Municipal
Purchase Vehicle - CEO	MGR WORKS	50416.0006	R	\$ (40,028)	\$ (40,028)	\$ -	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	R	\$ -	\$ -	\$ (52,000)	Municipal
New Computer Software	DCEO	50412.0006	R	\$ (8,679)	\$ -	\$ -	
Computer Hardware Replacement Program	DCEO	50419.0006	R	\$ (5,000)	\$ -	\$ (25,000)	Municipal
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	R	\$ (41,851)	\$ (6,000)	\$ (35,853)	Municipal
Administration Building - Airconditioning	BLDG SRVR	50403.0252	U	\$ (158,872)	\$ (161,872)	\$ -	
Administration Building - Solar Power	BLDG SRVR	50408.0252	N	\$ (50,000)	\$ (34,900)	\$ -	
Admin Building - Repaint South Façade Walls / Timberwork	BLDG SRVR	50409.0252	R	\$ (10,000)	\$ (3,200)	\$ (6,800)	Municipal
Administration Building - Install Carpet Tiles	BLDG SRVR	51679.0252	R	\$ -	\$ -	\$ (9,000)	Municipal
Administration Building - Smoke Detection System	BLDG SRVR	51681.0252	U	\$ -	\$ -	\$ (7,500)	Municipal
Total Capital Expenditure				\$ (321,930)	\$ (252,174)	\$ (146,153)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486		\$ 70,886	\$ 70,886	\$ 18,000	
Trade In Vehicle - CEO	MGR WORKS	40416.0105		\$ 15,455	\$ 15,455	\$ -	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105		\$ -	\$ -	\$ 16,000	
Total Capital Income				\$ 86,341	\$ 86,341	\$ 34,000	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES				\$ (321,930)	\$ (252,174)	\$ (146,153)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME				\$ 86,341	\$ 86,341	\$ 34,000	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
<u>PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY</u>							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - CESM	MGR WORKS	50520.0006	R	\$ -	\$ -	\$ (45,000)	Municipal
Fire Shed - Denbarker	MGR COMM SVCS	50529.0252	N	\$ (4,232)	\$ (15,827)	\$ (87,925)	DFES Grant
<i>Sub-total - Cash</i>				\$ (4,232)	\$ (15,827)	\$ (132,925)	
Fire Truck - New - Kendenup BFB (Non Cash)	CESM	50501.0006	R	\$ (325,000)	\$ -	\$ (325,000)	DFES Grant
<i>Sub-total - Non Cash</i>				\$ (325,000)	\$ -	\$ (325,000)	
Total Capital Expenditure				\$ (329,232)	\$ (15,827)	\$ (457,925)	
Capital Income							
Trade In Vehicle - CESM	MGR WORKS	40520.0105		\$ -	\$ -	\$ 18,000	
<i>Sub-total - Cash</i>				\$ -	\$ -	\$ 18,000	
Grant Income (Non Cash) - Kendenup BFB Fire Truck	CESM	10511.0441		\$ 325,000	\$ -	\$ 325,000	
Grant Income (Non Cash) - Denbarker BFB Shed	CESM	10511.0505		\$ -	\$ -	\$ 81,020	
<i>Sub-total - Non Cash</i>				\$ 325,000	\$ -	\$ 406,020	
Total Capital Income				\$ 325,000	\$ -	\$ 424,020	
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	R	\$ -	\$ -	\$ -	
Dog Pound - Repaint Barge Boards	BLDG SRVR	50542.0252	R	\$ (2,000)	\$ -	\$ -	
Total Capital Expenditure				\$ (2,000)	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE				\$ (331,232)	\$ (15,827)	\$ (457,925)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME				\$ 325,000	\$ -	\$ 424,020	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
<u>PROGRAM 7 - HEALTH</u>							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	R	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ -	\$ (5,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
TOTAL HEALTH CAPITAL EXPENSES				\$ (5,000)	\$ -	\$ (5,000)	
TOTAL HEALTH CAPITAL INCOME				\$ -	\$ -	\$ -	
<u>PROGRAM 8 - EDUCATION & WELFARE</u>							
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328		\$ 110,950	\$ 110,950	\$ 115,071	
Total Capital Income				\$ 110,950	\$ 110,950	\$ 115,071	
OTHER EDUCATION							
Capital Expenditure							
Old Toy Library Building - Refurbish	BLDG SRVR	50824.0252	R	\$ (5,000)	\$ (4,858)	\$ -	
Total Capital Expenditure				\$ (5,000)	\$ (4,858)	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE				\$ (5,000)	\$ (4,858)	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME				\$ 110,950	\$ 110,950	\$ 115,071	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
PROGRAM 10 - COMMUNITY AMENITIES							
WASTE DISPOSAL SITES							
Capital Expenditure							
O'Neill Road Tip Site - Portable fence panels and footings	MGR WORKS	51589.0252	N	\$ (7,000)	\$ (7,955)	\$ -	
O'Neill Road Tip Site - e-Waste Solution	MGR WORKS	51610.0252	N	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Rocky Gully Tip - Improve Ramp	MGR WORKS	51682.0252	U	\$ -	\$ -	\$ (7,000)	Municipal
Porongurup Transfer Station - Security Exclusion Fence	MGR WORKS	51683.0252	N	\$ -	\$ -	\$ (25,000)	Municipal
Total Capital Expenditure				\$ (12,000)	\$ (7,955)	\$ (37,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	R	\$ -	\$ -	\$ (53,000)	Municipal
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	R	\$ -	\$ -	\$ (20,275)	
Total Capital Expenditure				\$ -	\$ -	\$ (73,275)	
Capital Income							
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105		\$ -	\$ -	\$ 30,000	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105		\$ -	\$ -	\$ 19,270	
Total Capital Income				\$ -	\$ -	\$ 49,270	
CEMETERIES							
Capital Expenditure							
Mount Barker Cemetery - Entry Statement	BLDG SRVR	51684.0252	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (5,000)	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
Caravan Waste Dump Point	MGR DEV SVCS	51438.0252	U	\$ (4,000)	\$ (5,392)	\$ -	
CCTV Expansion	MGR DEV SVCS	51485.0006	R	\$ (52,480)	\$ (50,937)	\$ (8,543)	Municipal
Total Capital Expenditure				\$ (56,480)	\$ (56,329)	\$ (8,543)	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES				\$ (68,480)	\$ (64,284)	\$ (123,818)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME				\$ -	\$ -	\$ 49,270	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	R	\$ (10,000)	\$ (905)	\$ (5,000)	Municipal
Plantagenet District Hall Upgrade	MGR COMM SVCS	50424.0252	U	\$ (262,000)	\$ (11,019)	\$ (255,981)	Lotterywest \$212k, Plant Players \$40k, Remainder Municipal
Narrikup Hall - Repaint Front Entry and Repair Rafters	BLDG SRVR	50425.0252	R	\$ (5,000)	\$ (3,103)	\$ -	
Kendenup Hall - Repairs to Public Toilet	BLDG SRVR	50426.0252	R	\$ (6,000)	\$ (3,607)	\$ -	
Narrikup Hall - Replace Windows	BLDG SRVR	51685.0252	R	\$ -	\$ -	\$ (2,000)	Municipal
Total Capital Expenditure				\$ (283,000)	\$ (18,634)	\$ (262,981)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486		\$ -	\$ -	\$ -	
Grants and Contributions - District Hall Upgrade	MGR COMM SVCS	41018.0489		\$ 252,000	\$ 4,327	\$ 247,673	
Total Capital Income				\$ 252,000	\$ 4,327	\$ 247,673	
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	MGR COMM SVCS	51407.0252	R	\$ (2,500)	\$ -	\$ (2,500)	Municipal
HWS Timers	POOL MGR	51410.0252	R	\$ (1,000)	\$ -	\$ (1,000)	Municipal
Retile Showers	POOL MGR	51575.0252	R	\$ (3,968)	\$ -	\$ -	
Renew / Replace Shade Structures	POOL MGR	50427.0252	R	\$ (10,000)	\$ (7,002)	\$ (2,998)	Municipal
Replace Chlorination Equipment	POOL MGR	51686.0252	R	\$ -	\$ -	\$ (7,000)	Municipal
Total Capital Expenditure				\$ (17,468)	\$ (7,002)	\$ (13,498)	
REC.CENTRE							
Capital Expenditure							
Recreation Centre (PC) - Building Renewal	MGR COMM SVCS	51417.0252	R	\$ (13,500)	\$ -	\$ -	
Gym Equipment	REC CTR MGR	51111.0006	R	\$ (10,000)	\$ (9,980)	\$ (10,000)	Municipal
Sand and recoat gym floor	REC CTR MGR	51496.0252	R	\$ (8,000)	\$ (8,952)	\$ -	
Total Capital Expenditure				\$ (31,500)	\$ (18,932)	\$ (10,000)	
Capital Income							
Capital Contributions - Dept of Education	MGR COMM SVCS	41113.0227		\$ 10,750	\$ -	\$ -	
Total Capital Income				\$ 10,750	\$ -	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Sounness Park - Land Purchase (Demon Downs Payment)	DCEO	51475.0251	U	\$ (43,125)	\$ (43,125)	\$ (43,125)	Municipal
Sounness Park - Playground Equipment	MGR WORKS	51609.0251	U	\$ (50,000)	\$ (47,831)	\$ (2,169)	Developer Contributions held in Trust
Stage 2 War Memorial and We Remember Them Walk	MGR WORKS	51511.0251	U	\$ (115,016)	\$ (64,380)	\$ (28,800)	Lotterywest
Frost Park - Construct Dams	MGR WORKS	51567.0251	N	\$ (87,460)	\$ -	\$ (87,460)	Dep't of Water \$59,660; Remainder Municipal
Sounness Park - Stage 2 Cricket (PC)	MGR WORKS	51576.0251	U	\$ (81,491)	\$ (59,249)	\$ -	
Sounness Park - Stage 3 Hockey (PC)	MGR WORKS	51608.0251	N	\$ (50,430)	\$ (51,305)	\$ -	
Frost Park - Playground Equipment	MGR WORKS	51579.0251	R	\$ (20,000)	\$ -	\$ -	
Pump Shed - Government Dam	MGR WORKS	50428.0251	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	N	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Cricket Pitch - Rubber Mat Covers	MGR WORKS	50430.0251	N	\$ (12,000)	\$ (9,240)	\$ -	
Narrikup Sports Ground - Replace Leach Drains	BLDG SRVR	50431.0251	R	\$ (4,200)	\$ (4,266)	\$ -	
Kendenup Agricultural Grounds - Playgroup Building - Airconditioning Unit	BLDG SRVR	50432.0251	N	\$ (3,000)	\$ (3,000)	\$ -	
Kendenup Agricultural Grounds - Development	MGR DEV SVCS	51649.0251	R	\$ (265,000)	\$ (260,774)	\$ (4,226)	Shire Development Reserve
Sounness Park - Floor Cleaner	BLDG SRVR	51651.0006	N	\$ (3,800)	\$ -	\$ (3,800)	Municipal
Frost Park - Building Upgrade Stage 1	BLDG SRVR	51691.0251	R	\$ -	\$ -	\$ (80,000)	Building Renewal Reserve
Kendenup Playgroup - Retaining Wall	BLDG SRVR	51692.0251	U	\$ -	\$ -	\$ (5,000)	Municipal
Mount Barker Tennis Courts - Hit Up Wall	MGR WORKS	51693.0251	N	\$ -	\$ -	\$ (12,000)	Municipal
Total Capital Expenditure				\$ (745,522)	\$ (543,170)	\$ (276,580)	
Capital Income							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	41121.0388		\$ 21,762	\$ 21,762	\$ 23,370	
Transfers from Reserve Funds	DCEO	41127.0486		\$ 145,000	\$ 145,000	\$ 80,000	
Transfers from Trust Funds	DCEO	41122.0243		\$ 70,000	\$ 20,000	\$ 50,000	
CLGF (R for R) - Sounness Park	MGR COMM SVCS	41120.0400		\$ 139,934	\$ 139,934	\$ -	
CSRFF Grant - Sounness Park	MGR COMM SVCS	41120.0411		\$ 135,216	\$ 151,378	\$ -	
Grants - War Memorial and We Remember Them Walk	MGR COMM SVCS	41120.0489		\$ 92,064	\$ 59,711	\$ 32,353	
RDA Grant - Sounness Park Stages 2 & 3	MGR COMM SVCS	41120.0490		\$ 404,300	\$ 404,300	\$ -	
Grants - Storm Water Harvesting - Frost Park	MGR COMM SVCS	41120.0203		\$ 44,745	\$ 23,864	\$ 20,881	
Grants - Kendenup Agricultural Grounds Development	MGR DEV SVCS	41120.0450		\$ 120,000	\$ 72,000	\$ 48,000	
Total Capital Income				\$ 1,173,021	\$ 1,037,949	\$ 254,604	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
Library - Building Renewal (PC)	BLDG SRVR	50406.0252	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ -	\$ (5,000)	
OTHER RECREATION & CULTURE (Community Resource Centre, Mitchell House, Police Station Museum)							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	R	\$ (10,000)	\$ (1,990)	\$ (10,000)	Municipal
Museum Complex - Replace Shingle Roofs	BLDG SRVR	51535.0252	R	\$ (47,561)	\$ (1,368)	\$ -	
Community Resource Centre Carpark Lighting	CEO	51151.0252	N	\$ (30,000)	\$ -	\$ -	
Community Resource Centre - New Eaves to Rear of Building	BLDG SRVR	50433.0252	R	\$ (4,500)	\$ -	\$ (4,500)	Municipal
Museum - Convert Bathroom to Disabled Unisex	BLDG SRVR	50434.0252	R	\$ (15,000)	\$ (11,617)	\$ -	
Total Capital Expenditure				\$ (107,061)	\$ (14,975)	\$ (14,500)	
Capital Income							
Dept of Training Grant - CRC Lighting	CEO	41130.0450		\$ 30,000	\$ -	\$ -	
Total Capital Income				\$ 30,000	\$ -	\$ -	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES				\$ (1,189,551)	\$ (602,713)	\$ (582,559)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME				\$ 1,465,771	\$ 1,042,276	\$ 502,277	

PROGRAM 12 - TRANSPORT

ROAD CONSTRUCTION

Capital Expenditure

Regional Road Group

Frankland / Rocky Gully Road - SLK 3.5 to 7.00

MGR WORKS

51611.0250

R

\$

(320,600)

\$

(323,031)

\$

-

Carbarup Road - SLK 0.00 to 3.00

MGR WORKS

51652.0250

R

\$

-

\$

-

\$

(333,000)

RRG, Municipal

Porongurup Road - SLK 8.20 to 17.21

MGR WORKS

51653.0250

R

\$

-

\$

-

\$

(227,690)

RRG, Municipal

\$ (320,600)

\$ (323,031)

\$

(560,690)

Blackspot (Federal)

O'Neill Rd - Albany Hwy - Slip Lane

MGR WORKS

51612.0250

R

\$

(44,220)

\$

-

\$

(44,220)

Federal Blackspot, Municipal

Lake Matilda Rd - Red Gum Pass Road - Intersection

MGR WORKS

51654.0250

R

\$

-

\$

-

\$

(91,420)

Federal Blackspot, Municipal

Jutland / Fisher Road Intersection - Intersection

MGR WORKS

51655.0250

R

\$

-

\$

-

\$

(68,421)

Federal Blackspot, Municipal

\$ (44,220)

\$ -

\$

(204,061)

Blackspot (State)

Deane Street / Oatlands Road - Intersection

MGR WORKS

51656.0250

R

\$

-

\$

-

\$

(124,127)

State Blackspot, Municipal

\$ -

\$ -

\$

(124,127)

Commodity Route Funding

Boyup Road - SLK 5.90 to 9.18

MGR WORKS

51613.0250

R

\$

(193,500)

\$

(192,172)

\$

-

Old Coach Road - Entire length

MGR WORKS

51614.0250

R

\$

(127,500)

\$

(126,675)

\$

-

Takalarup Road - SLK 8.84 to 14.55

MGR WORKS

51657.0250

R

\$

-

\$

-

\$

(193,107)

CRF, Municipal

\$ (321,000)

\$ (318,847)

\$

(193,107)

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
Roads to Recovery							
St Werburghs Road - SLK 6.23 to 9.67	MGR WORKS	51615.0250	R	\$ (86,351)	\$ (91,629)	\$ -	
Ormond Road - Entire length	MGR WORKS	51616.0250	R	\$ (141,235)	\$ (139,272)	\$ (1,963)	RTR
Ingoldby Street - Entire length	MGR WORKS	51617.0250	R	\$ (138,654)	\$ (137,564)	\$ (1,090)	RTR
Bloxidge Road - SLK 0.00 to 10.80	MGR WORKS	51618.0250	R	\$ (161,335)	\$ (164,622)	\$ -	
Syred Road - SLK 0.00 to 10.23	MGR WORKS	51619.0250	R	\$ (153,614)	\$ (154,163)	\$ -	
Moorilup Road - Entire length	MGR WORKS	51620.0250	R	\$ (69,841)	\$ (37,218)	\$ (32,623)	RTR
Hughes Road - Entire length	MGR WORKS	51621.0250	R	\$ (25,219)	\$ (25,219)	\$ -	
Hannan Way South - Albany Highway to Townsite	MGR WORKS	51622.0250	R	\$ (85,944)	\$ (85,950)	\$ -	
The Springs Road - SLK 8.00 to 16.23	MGR WORKS	51623.0250	R	\$ (86,000)	\$ (19,386)	\$ (66,614)	RTR
Perillup Road - SLK 9.40 to 12.45	MGR WORKS	51631.0250	R	\$ (136,833)	\$ (90,527)	\$ (46,306)	RTR
O'Neill Rd - Albany Hwy - Slip Lane	MGR WORKS	51650.0250	R	\$ (31,259)	\$ -	\$ (31,259)	RTR
Ingoldby Street - SLK 0.96 to 1.35	MGR WORKS	51658.0250	R	\$ -	\$ -	\$ (21,300)	RTR
Martin Street - SLK 0.00 to 0.28	MGR WORKS	51659.0250	R	\$ -	\$ -	\$ (14,600)	RTR
Chauvel Road - SLK 2.50 to 5.30	MGR WORKS	51660.0250	R	\$ -	\$ -	\$ (126,005)	RTR
Rogers Road - SLK 0.00 to 2.99	MGR WORKS	51661.0250	R	\$ -	\$ -	\$ (37,500)	RTR
Barrow Road - SLK 11.00 to 14.91	MGR WORKS	51662.0250	R	\$ -	\$ -	\$ (38,546)	RTR
Surrey Downs Road - SLK 0.00 to 4.63	MGR WORKS	51663.0250	R	\$ -	\$ -	\$ (30,000)	RTR
Hay River Road - SLK 5.00 to 8.48	MGR WORKS	51664.0250	R	\$ -	\$ -	\$ (60,000)	RTR
Hassell Street (South End) - SLK 2.00 to 2.24	MGR WORKS	51665.0250	R	\$ -	\$ -	\$ (47,350)	RTR
Wandoo Road - SLK 0.00 to 2.43	MGR WORKS	51666.0250	R	\$ -	\$ -	\$ (40,000)	RTR
Sixpenny Road - SLK 0.00 to 2.09	MGR WORKS	51667.0250	R	\$ -	\$ -	\$ (65,200)	RTR
Mondurup Street - SLK 0.00 to 0.91	MGR WORKS	51668.0250	R	\$ -	\$ -	\$ (166,533)	RTR
Moorilup Road - SLK 0.00 to 3.38	MGR WORKS	51669.0250	R	\$ -	\$ -	\$ (128,300)	RTR
Seventh Avenue - SLK 0.00 to 0.71	MGR WORKS	51670.0250	N	\$ -	\$ -	\$ (140,032)	RTR
				\$ (1,116,285)	\$ (945,550)	\$ (1,095,221)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	R	\$ (30,000)	\$ (19,785)	\$ (30,000)	Municipal
Shire Wide Drainage Construction	MGR WORKS	51202.0250	R	\$ (92,126)	\$ (99,362)	\$ (100,000)	Municipal
Mount Barker Footpath Construction	MGR WORKS	51203.0250	R	\$ (47,000)	\$ (1,710)	\$ (70,000)	Municipal
Footpath - Beverley Road, Kendenup	MGR WORKS	51624.0250	N	\$ (52,000)	\$ (30,889)	\$ (21,111)	Municipal
Footpath - Hassell Avenue, Kendenup	MGR WORKS	51625.0250	R	\$ (8,500)	\$ (7,167)	\$ -	
Footpath - Marmion Street, Mount Barker	MGR WORKS	51626.0250	N	\$ (14,500)	\$ (5,231)	\$ -	
Drainage - Hassell Avenue, Kendenup	MGR WORKS	51627.0250	N	\$ (26,000)	\$ (27,198)	\$ -	
Roadworks - Minor Renewal	MGR WORKS	51276.0250	R	\$ (250,000)	\$ (289,753)	\$ (250,000)	Municipal
Spencer Road / Albany Highway - Rectify Drainage	MGR WORKS	51525.0250	R	\$ (15,000)	\$ -	\$ -	
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	R	\$ (41,824)	\$ (6,838)	\$ (34,986)	Municipal
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	R	\$ (95,500)	\$ (4,178)	\$ (91,322)	Municipal
Woogenellup Road North - SLK 4.60 to 6.90	MGR WORKS	51628.0250	R	\$ (103,522)	\$ (103,522)	\$ -	
View Range Road - SLK 0.00 to 3.75	MGR WORKS	51629.0250	R	\$ (60,300)	\$ (63,202)	\$ -	
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51630.0250	R	\$ (90,000)	\$ (16,271)	\$ (73,729)	Municipal
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51632.0250	R	\$ (48,000)	\$ (41,606)	\$ (6,394)	Municipal
Hassell Street - Southern end	MGR WORKS	51633.0250	R	\$ (98,620)	\$ (112,478)	\$ -	
Ward Road - SLK 0.00 to 2.00	MGR WORKS	51634.0250	R	\$ (32,516)	\$ (32,516)	\$ -	
The Springs Road - SLK 0.00 to 8.00	MGR WORKS	51635.0250	R	\$ (154,000)	\$ (3,165)	\$ (150,835)	Municipal
Nindiup and Ferry Roads - Entire Length	MGR WORKS	51636.0250	R	\$ (33,874)	\$ (34,189)	\$ -	
Seymour Road - SLK 3.75 to 8.75	MGR WORKS	51637.0250	R	\$ (76,320)	\$ (62,416)	\$ (13,904)	Municipal
Sidcup Road - SLK 0.00 to 3.00	MGR WORKS	51638.0250	R	\$ (60,037)	\$ (60,117)	\$ -	
Lowood Road / Memorial Avenue - Roundabout Repairs	MGR WORKS	51671.0250	R	\$ -	\$ -	\$ (17,000)	Municipal
Menston Street - SLK 0.00 to 1.03	MGR WORKS	51672.0250	R	\$ -	\$ -	\$ (150,000)	Municipal
Settlement Road East - SLK 0.00 to 6.89	MGR WORKS	51673.0250	R	\$ -	\$ -	\$ (130,000)	Municipal
Halsey Road - SLK 0.00 to 5.39	MGR WORKS	51674.0250	R	\$ -	\$ -	\$ (110,000)	Municipal
Blue Lake Road - SLK 2.5 to 11.49	MGR WORKS	51675.0250	R	\$ -	\$ -	\$ (180,000)	Municipal
Craddock Road - SLK 0.00 to 6.99	MGR WORKS	51676.0250	R	\$ -	\$ -	\$ (140,000)	Municipal
O'Neill Road - SLK 0.00 to 2.66	MGR WORKS	51677.0250	R	\$ -	\$ -	\$ (66,200)	Municipal
Albany Highway - Roundabout Approaches	MGR WORKS	51678.0250	R	\$ -	\$ -	\$ (5,000)	Municipal
				\$ (1,429,639)	\$ (1,021,593)	\$ (1,640,481)	
Total Capital Expenditure				\$ (3,231,744)	\$ (2,609,021)	\$ (3,817,687)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
Capital Income							
Contributions to Roadworks	MGR WORKS	41205.0197		\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008		\$ 29,480	\$ -	\$ 272,072	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204		\$ 1,134,108	\$ 1,134,108	\$ 915,366	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205		\$ 214,000	\$ 214,000	\$ 128,738	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207		\$ 213,733	\$ 246,616	\$ 373,793	
Transfers from Reserve Funds	MGR WORKS	41202.0486		\$ 140,000	\$ 140,000	\$ -	
Transfers from Trust Funds	DCEO	41203.0243		\$ -	\$ 91,412	\$ -	
Total Capital Income				\$ 1,731,321	\$ 1,826,136	\$ 1,689,970	
TOTAL TRANSPORT CAPITAL EXPENSES				\$ (3,231,744)	\$ (2,609,021)	\$ (3,817,687)	
TOTAL TRANSPORT CAPITAL INCOME				\$ 1,731,321	\$ 1,826,136	\$ 1,689,970	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
<u>PROGRAM 13 - ECONOMIC SERVICES</u>							
RURAL SERVICES							
Capital Expenditure							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ -	\$ (5,000)	
TOURISM & AREA PROMOTION							
Capital Expenditure							
Visitor Centre - Roof Repairs	BLDG SRVR	51301.0252	R	\$ (1,000)	\$ -	\$ -	
Visitor Centre - Repaint Various Items	BLDG SRVR	51584.0252	R	\$ (4,000)	\$ -	\$ (4,000)	Municipal
Public Electronic Notice Board	DCEO	51639.0006	N	\$ (30,000)	\$ -	\$ (35,000)	Municipal
Total Capital Expenditure				\$ (35,000)	\$ -	\$ (39,000)	
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Principal Bldg Surveyor	MGR WORKS	51311.0006	R	\$ -	\$ -	\$ -	
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	R	\$ -	\$ -	\$ -	
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	R	\$ -	\$ -	\$ -	
Building Maintenance Shed - Shelving and Cupboards	BLDG SRVR	51640.0252	U	\$ (3,000)	\$ (3,000)	\$ -	
Total Capital Expenditure				\$ (3,000)	\$ (3,000)	\$ -	
Capital Income							
Trade In Vehicle - Principal Bldg Surveyor	MGR WORKS	41311.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105		\$ -	\$ -	\$ -	
Transfers from Trust Funds	DCEO	41316.0243		\$ -	\$ 10,761	\$ -	
Total Capital Income				\$ -	\$ 10,761	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	R	\$ -	\$ -	\$ (32,000)	Saleyards Reserve
Additional holding pens - South western side	SALEYARDS MGR	51456.0253	N	\$ (19,500)	\$ (23,427)	\$ -	
CCTV at Entrance	SALEYARDS MGR	51527.0253	N	\$ (8,500)	\$ (9,188)	\$ -	
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	\$ (15,000)	\$ (13,575)	\$ (15,000)	Saleyards Reserve
Bitumen Repairs	SALEYARDS MGR	51585.0253	R	\$ (25,000)	\$ -	\$ (25,000)	Saleyards Reserve
Replace Weighbridge Weigh Cells	SALEYARDS MGR	51586.0253	R	\$ (30,000)	\$ (35,400)	\$ -	
Additional Water Source	SALEYARDS MGR	51587.0253	N	\$ (15,000)	\$ -	\$ (15,000)	Saleyards Reserve
Roof over Northern Dirt Pens	SALEYARDS MGR	51641.0253	N	\$ (600,000)	\$ (29,532)	\$ (420,468)	Loan and Grant Funded
New Generator	SALEYARDS MGR	51642.0006	N	\$ (25,000)	\$ -	\$ (25,000)	Saleyards Reserve
New Irrigator	SALEYARDS MGR	51643.0006	R	\$ (5,000)	\$ -	\$ (10,000)	Saleyards Reserve
Upgrade Truckwash Controller	SALEYARDS MGR	51644.0253	R	\$ (4,000)	\$ (6,081)	\$ -	
Office - Water Purification	SALEYARDS MGR	51695.0253	R	\$ -	\$ -	\$ (3,000)	Saleyards Reserve
□ Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253	R	\$ -	\$ -	\$ (5,000)	Saleyards Reserve
Chemical Dosing Equipment - Phosphorous Reduction	SALEYARDS MGR	51697.0253	R	\$ -	\$ -	\$ (6,000)	Saleyards Reserve
Total Capital Expenditure				\$ (747,000)	\$ (117,203)	\$ (556,468)	
Capital Income							
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105		\$ -	\$ -	\$ 12,000	
Transfers from Reserve Funds	SALEYARDS MGR	41326.0486		\$ 147,000	\$ 87,671	\$ 136,000	
Loan - Roof Over Northern Dirt Pens	SALEYARDS MGR	41319.0468		\$ 400,000	\$ 250,000	\$ -	
Grant - Roof Over Northern Dirt Pens	SALEYARDS MGR	41321.0401		\$ 100,000	\$ 100,000	\$ -	
Total Capital Income				\$ 647,000	\$ 437,671	\$ 148,000	
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Upgrades	DCEO	51340.0358	U	\$ (5,000)	\$ (7,139)	\$ -	
Total Capital Expenditure				\$ (5,000)	\$ (7,139)	\$ -	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES				\$ (795,000)	\$ (127,342)	\$ (600,468)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME				\$ 647,000	\$ 448,432	\$ 148,000	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017	Source of Funds
<u>PROGRAM 14 - OTHER PROPERTY & SERVICES</u>							
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Depot - Building Renewal	MGR WORKS	51561.0254	R	\$ (20,000)	\$ (1,547)	\$ (20,000)	Municipal
Depot - Seal Driveway	MGR WORKS	51698.0254	R	\$ -	\$ -	\$ (18,000)	Municipal
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	N	\$ (2,300)	\$ -	\$ (2,300)	Municipal
Electric Fertiliser Injection Pump	MGR WORKS	51646.0006	N	\$ (5,000)	\$ (4,160)	\$ -	
Total Capital Expenditure				\$ (27,300)	\$ (5,707)	\$ (40,300)	
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	R	\$ (1,276,500)	\$ (693,637)	\$ (643,000)	Plant Replacement Reserve
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	R	\$ (103,500)	\$ (59,146)	\$ (181,100)	Plant Replacement Reserve
Accuweigh Scale (Loader)	MGR WORKS	51647.0006	N	\$ (5,000)	\$ -	\$ (5,000)	Municipal
F3-G Diagnostic Scan Tool	MGR WORKS	51648.0006	N	\$ (5,000)	\$ (5,850)	\$ -	
Total Capital Expenditure				\$ (1,390,000)	\$ (758,633)	\$ (829,100)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105		\$ 273,000	\$ 192,000	\$ 115,000	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105		\$ 25,000	\$ 30,314	\$ 64,500	
Transfers from Reserve Funds	DCEO	41413.0486		\$ 1,045,500	\$ 530,469	\$ 644,600	
Total Capital Income				\$ 1,343,500	\$ 752,783	\$ 824,100	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES				\$ (1,417,300)	\$ (764,340)	\$ (869,400)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME				\$ 1,343,500	\$ 752,783	\$ 824,100	
TOTAL CAPITAL EXPENSES				\$ (7,365,237)	\$ (4,440,559)	\$ (6,603,010)	
TOTAL CAPITAL INCOME				\$ 5,709,883	\$ 4,266,918	\$ 3,786,708	

INFORMATION NOTES

INFORMATION NOTES



AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES

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

AASB 101.117
AASB 1054.7
AASB 108.7

(a) Basis of Preparation

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

AASB 108.13

FM Reg 22(2)

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

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

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

FM Reg 30 (2)

(b) 2015/2016 Actual Balances

Balances shown in this budget as 2015/2016 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

FM Reg 15(3)
AASB 101.51(e)

(c) Rounding Off Figures

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

AASB 1004.27

(d) Rates, Grants, Donations and Other Contributions

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

AASB 1004.30

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

Interpretation 1031

(e) Goods and Services Tax

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

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

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

(f) Superannuation

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

AASB 107.46
AASB 107.6

(g) Cash and Cash Equivalents

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

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

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 101.17(c)	<p>(h) Trade and Other Receivables Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.</p> <p>Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.</p> <p>Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.</p>
AASB 102	(i) Inventories
AASB 102.9	General Inventories are measured at the lower of cost and net realisable value.
AASB 102.36(a)	Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.
AASB 102.9	Land Held for Sale
AASB 102.10	Land purchased for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.
AASB 102.36(a)	Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.
	Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.
AASB 116	(j) Fixed Assets
	Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.
AASB 116.15	Initial Recognition and Measurement between Mandatory Revaluation Dates
	All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.
AASB 116.73(a)	In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.
	Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.
AASB 16.Aus39.1	Revaluation
	Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 116

(j) Fixed Assets (Continued)

Land Under Roads

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

AASB 1051.8

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

FM Reg 16(a)(i)

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

FM Reg 4 (2)

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

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

AASB 116.73(b) & (c)

Depreciation

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

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

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

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

AASB 136.59

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

Capitalisation Threshold

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

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 116.73(a)	(k) Fair Value of Assets and Liabilities
AASB 13.91	<p>When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:</p> <p>Fair Value is the price that the Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.</p>
AASB 13.2, 11, 61, 67	<p>As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.</p>
AASB 13.16-21	<p>To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).</p>
AASB 13.27-33	<p>For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.</p> <p>Fair Value Hierarchy</p>
AASB 13.91	<p>AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:</p> <p>Level 1 Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.</p> <p>Level 2 Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.</p> <p>Level 3 Measurements based on unobservable inputs for the asset or liability.</p>
AASB 13.93(d)	<p>The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.</p> <p>Valuation techniques</p> <p>The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:</p> <p>Market approach Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.</p> <p>Income approach Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.</p> <p>Cost approach Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.</p>

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 116.73(a)	<p>(k) Fair Value of Assets and Liabilities (Continued)</p> <p>Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.</p>
FM Reg 17A(4)	<p>The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures in accordance with the requirements of the Australian Accounting Standards have been made in the budget as necessary.</p>
AASB 7.21	<p>(l) Financial Instruments</p> <p>Initial Recognition and Measurement</p> <p>Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).</p> <p>Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.</p>
AASB 139.14 AASB 139.38 AASB 7.B5(c) AASB 139.43	<p>Classification and Subsequent Measurement</p> <p>Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.</p> <p>Amortised cost is calculated as:</p> <ul style="list-style-type: none"> (a) the amount in which the financial asset or financial liability is measured at initial recognition; (b) less principal repayments and any reduction for impairment; and (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.
AASB 139.46	<p>Classification and Subsequent Measurement</p> <p>Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.</p> <p>Amortised cost is calculated as:</p> <ul style="list-style-type: none"> (a) the amount in which the financial asset or financial liability is measured at initial recognition; (b) less principal repayments and any reduction for impairment; and (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.
AASB 139.9	<p>Amortised cost is calculated as:</p> <ul style="list-style-type: none"> (a) the amount in which the financial asset or financial liability is measured at initial recognition; (b) less principal repayments and any reduction for impairment; and (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.
AASB 139.AG8	<p>The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.</p>
AASB 139.9 AASB 7.B5(a)	<ul style="list-style-type: none"> (i) <i>Financial assets at fair value through profit and loss</i> Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.
AASB 139.9	<ul style="list-style-type: none"> (ii) <i>Loans and receivables</i> Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.
AASB 101.66 & 69	<p>Loans and receivables are included in current assets where they are, expected to mature within 12 months after the end of the reporting period.</p>
AASB 139.9	<ul style="list-style-type: none"> (iii) <i>Held-to-maturity investments</i> Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.
AASB 101.66	<p>Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.</p>

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 7.21

(l) Financial Instruments

Classification and Subsequent Measurement (Continued)

AASB 139.9
AASB 7.B5(b)

(iv) *Available-for-sale financial assets*

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

AASB 139.46 and 55
AASB 7.B5(e)

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

AASB 101.66

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

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

(v) *Financial liabilities*

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

AASB 139.58

Impairment

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

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

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

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

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

AASB 139.17 to 20
AASB 139.39, 41 and 42

Derecognition

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

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

AASB 7.21
AASB 136.9 and 12

(m) **Impairment of Assets**

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

<p>AASB 101.117 AASB 101.17(c)</p>	<p>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</p> <p>(n) Trade and Other Payables Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.</p>
<p>AASB 119</p>	<p>(o) Employee Benefits</p> <p>Short-Term Employee Benefits Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.</p> <p>The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.</p>
<p>AASB 119.8 AASB 119.11</p>	<p>Other Long-Term Employee Benefits Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.</p> <p>The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.</p>
<p>AASB 107.70 AASB 101.78</p>	<p>(p) Borrowing Costs Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.</p>
<p>AASB 119.8 AASB 119.155 AASB 119.156</p>	<p>(q) Provisions Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.</p> <p>Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.</p>
<p>AASB 123 AASB 123.8 AASB 123.Aus8.1</p>	<p>(r) Leases Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.</p> <p>Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.</p> <p>Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.</p>
<p>AASB 137.14</p>	<p>Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.</p>
<p>AASB 137.36</p>	<p>Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.</p>
<p>AASB 117 AASB 117.8</p>	<p></p>
<p>AASB 117.20 & 25</p>	<p></p>
<p>AASB 117.33</p>	<p></p>
<p>Interpretation 115.4</p>	<p></p>

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 11.4

(s) Interests in Joint Arrangements

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

AASB 11.16

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

AASB 11.15

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

AASB 101.66
AASB 101.69

(t) Current and Non-Current Classification

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

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

AASB 101.38

(u) Comparative Figures

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

AASB 101.117(b)

(v) Budget Comparative Figures

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

(a) Net Result

The Net Result includes:

i) Charging as Expenses

Auditor's Remuneration

Audit Services	\$ (10,000)	\$ (3,600)	\$ (7,000)
Other Services	\$ (18,000)	\$ (25,831)	\$ (23,000)

Depreciation by Program

Governance	\$ (174,052)	\$ (178,453)	\$ (182,300)
Law, Order and Public Safety	\$ (454,446)	\$ (408,286)	\$ (420,600)
Health	\$ (62,866)	\$ (65,807)	\$ (66,600)
Education and Welfare	\$ (31,751)	\$ (30,664)	\$ (32,000)
Community Amenities	\$ (66,297)	\$ (75,330)	\$ (72,800)
Recreation and Culture	\$ (988,637)	\$ (1,104,588)	\$ (1,104,300)
Transport	\$ (2,101,778)	\$ (3,456,883)	\$ (3,458,000)
Economic Services	\$ (543,349)	\$ (559,055)	\$ (581,000)
Other Property and Services	\$ (635,269)	\$ (612,675)	\$ (622,600)
	\$ (5,058,446)	\$ (6,491,741)	\$ (6,540,200)

Depreciation by Asset Class

Land and Buildings	\$ (1,275,956)	\$ (1,320,649)	\$ (1,344,400)
Plant and Equipment	\$ (1,016,506)	\$ (945,902)	\$ (967,100)
Furniture and Equipment	\$ (374,341)	\$ (385,428)	\$ (391,200)
Roads	\$ (2,065,552)	\$ (3,218,900)	\$ (3,220,000)
Footpaths	\$ (19,546)	\$ (74,987)	\$ (75,000)
Drainage	\$ (16,681)	\$ (162,996)	\$ (163,000)
Reserves	\$ (289,864)	\$ (382,879)	\$ (379,500)
	\$ (5,058,446)	\$ (6,491,741)	\$ (6,540,200)

Interest Expenses (Finance Costs)

Debentures (refer note 7a)	\$ (335,662)	\$ (150,402)	\$ (335,662)
----------------------------	--------------	--------------	--------------

Rental Charges

Operating Leases	\$ (12,000)	\$ (9,271)	\$ (10,000)
------------------	-------------	------------	-------------

ii) Crediting as Revenues:

Interest Earnings

Investments			
- Reserve Funds	\$ 35,000	\$ 27,781	\$ 65,000
- Other Funds	\$ 75,000	\$ 70,884	\$ 30,000
Other Interest Revenue (refer note 9)	\$ 60,000	\$ 66,182	\$ 65,000
	\$ 170,000	\$ 164,847	\$ 160,000

iii) Other Revenue

Reimbursements and Recoveries	\$ 1,843,682	\$ 417,616	\$ 1,848,163
Other	\$ 26,700	\$ 38,696	\$ 37,700
	\$ 1,870,382	\$ 456,312	\$ 1,885,863

(b) Statement of Objective

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

Governance

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

Activities: Administration and operation of facilities and services to members of the Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

General Purpose Funding

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

Activities: Rates, general purpose government grants and investments.

Law, Order and Public Safety

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

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

Health

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

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

Education and Welfare

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

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

Community Amenities

Objective: Provide services required by the community.

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

Recreation and Culture

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

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

Transport

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

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

Economic Services

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

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

Other Property and Services

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

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

(a) Reconciliation of Cash

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

	Note	Budget 30 June 2016	Actual (est.) 30 June 2016	Budget 30 June 2017
Cash - Unrestricted		\$ 371,506	\$ 371,072	\$ 128,495
Cash - Restricted Reserves	6	\$ 1,275,872	\$ 1,706,448	\$ 1,869,491
Cash - Restricted Other	7a	\$ -	\$ 238,036	\$ -
		<u>\$ 1,647,378</u>	<u>\$ 2,315,556</u>	<u>\$ 1,997,986</u>

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

Employee Entitlements Reserve	\$ 72,414	\$ 72,843	\$ 100,216
Plant Replacement Reserve	\$ 161,976	\$ 672,689	\$ 627,096
Drainage and Water Management Reserve	\$ 79,128	\$ 79,607	\$ 81,629
Hockey Ground Carpet Replacement Reserve	\$ -	\$ -	\$ 18,377
Waste Management Reserve	\$ 152,670	\$ 146,679	\$ 150,403
Computer Software/Hardware Upgrade Reserve	\$ 51,441	\$ 51,739	\$ 38,053
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 85,929	\$ 140,883	\$ 97,852
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 117,367	\$ 114,918	\$ 177,430
Building Renewal Reserve (Formerly Shire Development and Building Improvements)	\$ 199,361	\$ 178,834	\$ 61,794
Outstanding Land Resumptions Reserve	\$ 35,429	\$ 35,642	\$ 36,547
Natural Disaster Reserve	\$ 141,743	\$ 805	\$ 41,662
Plantagenet Medical Centre Reserve	\$ 126,735	\$ 127,362	\$ 204,102
Spring Road Roadworks Reserve	\$ 51,679	\$ 52,019	\$ 53,340
Mount Barker Memorial Swimming Pool Reserve	\$ -	\$ 32,428	\$ 96,549
Community Resource Centre Building Reserve	\$ -	\$ -	\$ 7,361
Museum Complex Shingle Roof Reserve	\$ -	\$ -	\$ 67,381
Standpipe Reserve	\$ -	\$ -	\$ 9,699
Unspent Grants	\$ -	\$ 238,036	\$ -
	<u>\$ 1,275,872</u>	<u>\$ 1,944,484</u>	<u>\$ 1,869,491</u>

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

Net Result	\$ (183,837)	\$ (2,656,854)	\$ (992,095)
Depreciation	\$ 5,058,446	\$ 6,491,741	\$ 6,540,200
(Profit) / Loss on Sale of Assets	\$ 95,071	\$ (40,234)	\$ (52,844)
(Increase)/Decrease in Receivables	\$ (105,600)	\$ (124,532)	\$ 445,559
(Increase)/Decrease in Inventories	\$ 3,610	\$ (43,081)	\$ (22,409)
Increase/(Decrease) in Payables	\$ (124,219)	\$ (862,598)	\$ 86,379
Increase/(Decrease) in Employee Provisions	\$ -	\$ 3,684	\$ 3,831
Grants/Contributions for the Development of Assets	\$ (3,225,984)	\$ (2,550,238)	\$ (2,444,897)
Loss on Revaluation of Non-current Assets	\$ -	\$ -	\$ -
Net Cash from Operating Activities	<u>\$ 1,517,486</u>	<u>\$ 217,888</u>	<u>\$ 3,563,725</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

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

Loan Facilities

Loan Facilities in use at Balance Date	\$ 3,111,804	\$ 2,745,932	\$ 2,705,463
--	--------------	--------------	--------------

Note 4. NET CURRENT ASSETS

Budget 2016/2017

		Actual (est.) 30 June 2016	Budget 30 June 2017
(a) Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	3(a)	\$ 609,108	\$ 128,495
Cash - Restricted Reserves	3(a)	\$ 1,706,448	\$ 1,869,491
Receivables		\$ 773,482	\$ 327,923
Inventories		\$ 87,667	\$ 65,258
		\$ 3,176,705	\$ 2,391,167
LESS: CURRENT LIABILITIES			
Trade and Other Payables		\$ (435,297)	\$ (521,676)
Short Term Borrowings		\$ -	\$ -
Long Term Borrowings		\$ 297,765	\$ 334,653
Provisions		\$ 829,050	\$ 832,881
		\$ 691,518	\$ 645,859
Unadjusted Net Current Assets		\$ 3,868,223	\$ 3,037,025
Differences between the net current assets at the end of each financial year in the Rate Setting Statement and Net Current Assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Regulation 32 as movements for these items have been funded within the budget estimates. The differences are disclosed in adjustments below:			
Adjustments			
Less: Cash - Restricted Reserves	3(a)	\$ (1,706,448)	\$ (1,869,491)
Add: Current Portion of Debentures		\$ (297,765)	\$ (334,653)
Add: Current Liabilities not expected to be cleared at year end		\$ (829,050)	\$ (832,881)
Adjusted Net Current Assets - Surplus / (Deficit)		\$ 1,034,960	\$ -

(b) Restricted Funds - Unspent Grants

		Actual B/Fwd 1 July 2016	Est Actual 30 June 2017
Unspent Grants			
Department of Water - Storm Water Harvesting - Frost Park		\$ 38,779	\$ -
Great Southern Development Commission - Saleyards Roof		\$ 170,468	\$ -
Department of Veterans Affairs - We Remember Them Walk (Storyboards)		\$ 28,789	\$ -
Total Restricted Funds		\$ 238,036	\$ -

These funds are referred to as restricted, but are not subject to an external requirement to restrict them. All of the 30 June 2016 funds are therefore included in the 2016/2017 surplus/deficit carried forward.

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

Asset Class	Reporting Program										2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<i>Property, Plant and Equipment</i>												
Land and Buildings	(69,153)		(87,925)	(5,000)		(42,000)	(295,979)		(533,468)	(40,300)	(1,073,825)	(404,071)
Plant and Equipment	(52,000)		(370,000)			(73,275)			(32,000)	(829,100)	(1,356,375)	(792,811)
Furniture and Equipment	(25,000)					(8,543)	(10,000)		(35,000)		(78,543)	(91,486)
	(146,153)	0	(457,925)	(5,000)	0	(123,818)	(305,979)	0	(600,468)	(869,400)	(2,508,743)	(1,288,368)
<i>Infrastructure</i>												
Roads								(3,796,576)			(3,796,576)	(2,538,536)
Footpaths								(21,111)			(21,111)	(43,287)
Drainage												(27,198)
Parks and ovals							(276,580)				(276,580)	(543,170)
Other												
	0	0	0	0	0	0	(276,580)	(3,817,687)	0	0	(4,094,267)	(3,152,191)
Total Acquisitions	(146,153)	0	(457,925)	(5,000)	0	(123,818)	(582,559)	(3,817,687)	(600,468)	(869,400)	(6,603,010)	(4,440,559)

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

- Plant Replacement Program
- Road Construction and Maintenance Program

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

<u>By Program</u>	Plant No.	Reg No.	Net Book Value 2016/2017 BUDGET	Sale Proceeds 2016/2017 BUDGET	Profit 2016/2017 BUDGET	Loss 2016/2017 BUDGET
Governance Ford Mondeo Zetec - DCEO	1098	PL11816	\$ 22,835	\$ 16,000	\$ -	\$ (6,835)
Law, Order and Public Safety Mazda BT50 - CESM	1091	PL11260	\$ 16,904	\$ 18,000	\$ 1,096	\$ -
Community Amenities Jeep Grand Cherokee - Manager Development Services	1109	PL11993	\$ 15,522	\$ 30,000	\$ 14,478	\$ -
Subaru Forester - Planning Officer	1102	PL11830	\$ 24,037	\$ 19,270	\$ -	\$ (4,767)
Economic Services Saleyards Manager	1103	PL16	\$ 14,100	\$ 12,000	\$ -	\$ (2,100)
Public Works Overheads Mazda BT50 - Manager Works and Services	1112	PL11994	\$ 34,430	\$ 32,000	\$ -	\$ (2,430)
Ford PX Ranger - Principal Works Supervisor	1114	PL11995	\$ 32,813	\$ 18,000	\$ -	\$ (14,813)
Ford Ranger Tray Top - Works Crew Transporter	1096	PL528	\$ 12,201	\$ 12,000	\$ -	\$ (201)
Plant Operating Hino Truck - Prime Mover (T6)	2506	PL04	\$ 4,891	\$ 45,000	\$ 40,109	\$ -
Isuzu FVR 1000 (4 x 2) Truck (T2)	2537	PL08	\$ 21,819	\$ 45,000	\$ 23,181	\$ -
Mack Hook Lift Truck (T25)	2525	PL05	\$ -	\$ 12,000	\$ 12,000	\$ -
Mitsubishi Triton 2WD (Mechanic Ute)	1111	PL11996	\$ 22,772	\$ 13,000	\$ -	\$ (9,772)
Ariens Zoom XL42 Zero Turn Mower	3510	N/A	\$ (899)	\$ 2,000	\$ 2,899	\$ -
TOTAL			\$ 221,426	\$ 274,270	\$ 93,763	\$ (40,919)
By Class			Net Book Value 2016/2017 BUDGET	Sale Proceeds 2016/2017 BUDGET	Profit 2016/2017 BUDGET	Loss 2016/2017 BUDGET
Furniture and Fittings			\$ -	\$ -	\$ -	\$ -
Plant and Equipment			\$ 221,426	\$ 274,270	\$ 93,763	\$ (40,919)
Land and Buildings			\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 221,426	\$ 274,270	\$ 93,763	\$ (40,919)

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2016/2017 Budget	2015/2016 Actual	2016/2017 Budget	2015/2016 Actual	2016/2017 Budget	2015/2016 Actual
Governance New Administration Centre (90)	5.82%	23/06/2025	\$ 1,595,351		\$ 139,380	\$ 131,609	\$ 1,455,971	\$ 1,595,351	\$ 103,467	\$ 102,455
Economic Services Saleyards Roof (95)	2.70%	17/05/2026	\$ 250,000		\$ 22,092	\$ -	\$ 272,092	\$ -	\$ 6,602	\$ -
Recreation and Culture Sounness Park Recreation Development (94)	4.14%	14/03/2023	\$ 273,366		\$ 34,740	\$ 33,444	\$ 238,626	\$ 273,366	\$ 12,154	\$ 11,778
					\$ 196,212	\$ 165,053	\$ 1,966,690	\$ 1,868,717	\$ 122,223	\$ 114,233
Mount Barker Golf Club (Self Supporting) (91)	6.45%	16/06/2018	\$ 48,468		\$ 23,370	\$ 21,762	\$ 25,098	\$ 48,468	\$ 3,567	\$ 4,779
Plantagenet Village Homes (Self Supporting) (93)	3.83%	3/07/2022	\$ 828,746		\$ 115,071	\$ 110,950	\$ 713,675	\$ 828,746	\$ 35,477	\$ 31,390
				\$ -	\$ 138,441	\$ 132,712	\$ 738,773	\$ 877,214	\$ 39,044	\$ 36,169
			\$ 2,995,932	\$ -	\$ 334,653	\$ 297,765	\$ 2,705,463	\$ 2,745,932	\$ 161,267	\$ 150,402

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

(b) New Debentures

The Council does not intend to take out any new debentures in 2016/2017.

(c) Unspent Debentures

The Council had one unspent debenture (#95) as at 30 June 2016 but is it expected to have no unspent debenture funds as at 30 June 2017.

(d) Overdraft

The Council has a \$500,000 overdraft facility with the Bendigo Bank. The Council will continue its existing overdraft arrangement and it will be utilised if and when required. The Council has not utilised the facility in 2015/2016.

	Rate in the \$	Rateable Value	No. of Assess.	Est. Actual 30 June 2016	Budget 2016/2017
General Rates					
Rural	0.81158	\$ 503,470,000	1363	\$ 3,967,064	\$ 4,086,064
Rural Townsite	11.10220	\$ 1,776,788	186	\$ 190,320	\$ 197,263
Mount Barker Townsite	11.10220	\$ 9,976,394	820	\$ 1,065,617	\$ 1,107,599
Strata Title	11.10220	\$ 114,556	10	\$ 9,404	\$ 12,718
Rural GRV	11.10220	\$ 1,239,900	48	\$ 140,604	\$ 137,656
Sub Total		\$ 516,577,638	2,427	\$ 5,373,008	\$ 5,541,300
Minimum Payment					
Rural	\$ 860.00	\$ 28,504,800	329	\$ 268,035	\$ 282,940
Rural Townsites	\$ 860.00	\$ 795,255	347	\$ 288,910	\$ 298,420
Mount Barker Townsite	\$ 860.00	\$ 1,016,956	214	\$ 181,195	\$ 184,040
Strata Title	\$ 860.00	\$ 161,700	82	\$ 70,140	\$ 70,520
Rural GRV	\$ 860.00	\$ 138,585	26	\$ 21,710	\$ 22,360
Mining	\$ 860.00	\$ 207,787	14	\$ 12,525	\$ 12,040
Sub Total		\$ 30,825,083	1012	\$ 842,515	\$ 870,320
		\$ 547,402,721	3,439	\$ 6,215,523	\$ 6,411,620
Rate Exemptions		\$ 335,513	18	\$ -	\$ -
Non Rateable Properties		\$ 696,980	703	\$ -	\$ -
		\$ 548,435,214	4,160	\$ 6,215,523	\$ 6,411,620
Interim Rates					
GRV				\$ 14,664	\$ -
UV				\$ (5,552)	\$ -
				\$ 9,112	\$ -
Total Amount Raised from General Rates				\$ 6,224,635	\$ 6,411,620
Other					
Instalments Admin Fees				\$ 11,322	\$ 15,000
Instalment Interest Charges				\$ 17,250	\$ 20,000
Penalty Interest				\$ 48,932	\$ 45,000
Specified Area Rates				\$ -	\$ -
				\$ 77,504	\$ 80,000
Total Rates and Charges Revenue				\$ 6,302,139	\$ 6,491,620
Rubbish Collection Charges					
Receptacle Charge - Waste Avoidance and Resource Recovery Act 2007					
	\$ 195.00	1st Bin	1279	\$ 240,540	\$ 249,405
	\$ 195.00	Subsequent bins	282	\$ 52,060	\$ 54,990
					\$ 304,395

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

The general rates detailed above for the 2016/17 financial year have been determined by the Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing in mind the extent of any increase in rating over the level adopted in the previous year.

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

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

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

RATES INSTALMENT OPTIONS

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

When payment is elected to be made by instalments, the first rates instalment is due and payable 35 days from the date of issue of the original notice. It is anticipated that due dates for 2016/2017 will be as follows:

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Admin Charge Revenue \$	Instalment Plan Interest Rate %	Instalment Plan Interest Earned \$	Unpaid Rates Interest Rate %	Unpaid Rates Interest Earned \$	2016/17 Budget Revenue \$	2015/16 Actual \$
Option One									
Single full payment	22/08/2016	0.00	0		0	9%	45,000	45,000	48,932
Option Two								0	
First instalment	22/08/2016	0.00	0	5.50%	5,000	9%		5,000	4,313
Second instalment	9/01/2017	7.50	7,500	5.50%	5,000	9%		12,500	9,974
Option Three								0	
First instalment	22/08/2016	0.00	0					0	
Second instalment	24/10/2016	7.50	2,500	5.50%	3,333	9%		5,833	4,762
Third instalment	9/01/2017	7.50	2,500	5.50%	3,333	9%		5,833	4,762
Fourth instalment	13/03/2017	7.50	2,500	5.50%	3,333	9%		5,833	4,762
			15,000		20,000		45,000	80,000	77,504

An administration fee of \$7.50 per instalment reminder notice (ie: second, third and fourth instalment) is payable when electing to pay by instalments to cover administration expenses and it is estimated that \$15,000 will be raised via this charge in the 2016/2017 year. The instalment interest component charge under Section 6.45 (3) of the Local Government Act 1995 is set at 5.5% and it is estimated that \$20,000 will be raised via the instalment interest component in 2016/2017. A Special Payment Arrangement Administration Fee of \$25.00 will apply (excluding pensioners).

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

DISCOUNT

No discount will be offered for the timely payment of rate accounts or other fees and charges in the 2016/2017 financial year.

INCENTIVE SCHEME

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

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

LATE PAYMENT PENALTY INTEREST

Pursuant to Section 6.51 of the Local Government Act 1995 and Sections 70 & 71 of the Local Government (Financial Management) Regulations 1996, simple interest (charged daily) will be charged on all outstanding property rates which remain unpaid after 35 days from the date of issue of the rates notice and will continue to accrue until the day before payment is made. The rate of interest for the 2016/2017 financial will be 9% and it is estimated that \$45,000 will be raised from the imposition of penalty interest. Pensioners are excluded from this penalty interest charge.

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

SERVICE CHARGES

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

PAYMENT METHODS

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

	2015/2016 Budget				2015/2016 Actual (Est.)				2016/2017 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Employee Entitlements Reserve	46,444	25,970		72,414	46,697	26,146		72,843	72,843	27,373		100,216
Plant Replacement Reserve	592,079	615,397	(1,045,500)	161,976	592,326	610,832	(530,469)	672,689	672,689	599,007	(644,600)	627,096
Drainage and Water Management Reserve	67,993	11,135		79,128	68,285	11,322		79,607	79,607	2,022		81,629
Hockey Ground Carpet Replacement	0			0	0	0		0	0	18,377		18,377
Waste Management Reserve	130,484	22,186		152,670	124,249	22,430		146,679	146,679	3,725		150,403
Computer Software/Hardware Upgrade Reserve	40,719	10,723		51,442	40,894	10,845		51,739	51,739	1,314	(15,000)	38,053
Mount Barker Regional Saleyards Capital Improvements Reserve	132,489	100,440	(147,000)	85,929	133,270	95,284	(87,671)	140,883	140,883	92,969	(136,000)	97,852
Mount Barker Regional Saleyards Operating Loss Reserve	50,972	66,396		117,368	51,268	63,650		114,918	114,918	62,512		177,430
Building Renewal Reserve	205,327	189,920	(215,886)	179,361	207,181	187,539	(215,886)	178,834	178,834	24,960	(142,000)	61,794
Outstanding Land Resumptions Reserve	29,923	5,506		35,429	30,052	5,590		35,642	35,642	905		36,547
Natural Disaster Reserve	139,634	2,109		141,743	140,235	570	(140,000)	805	805	40,857		41,662
Plantagenet Medical Centre Reserve	57,638	69,097		126,735	57,951	69,411		127,362	127,362	76,741		204,102
Spring Road Roadworks Reserve	50,910	769		51,679	51,129	890		52,019	52,019	1,321		53,340
Mount Barker Memorial Swimming Pool Reserve	32,428	0		32,428	32,428	32,428		32,428	32,428	64,121		96,549
Community Resource Centre Building Reserve	0	0		0	0	0		0	0	7,361		7,361
Museum Complex Shingle Roof Reserve	0	0		0	0	0		0	0	67,381		67,381
Standpipe Reserve	0	0		0	0	0		0	0	9,699		9,699
	1,577,038	1,119,648	(1,408,386)	1,288,300	1,543,538	1,136,936	(974,026)	1,706,448	1,706,448	1,100,642	(937,600)	1,869,491

Purpose of the Reserves

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

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

The Shire has resolved to make the following changes to Reserve Accounts:

Cash Backed Reserve

Building Renewal Reserve

Change

Name changed from Shire Development and Building Improvement Reserve

Old Purpose: To fund planned major projects and developments and planned major building renewal, improvements and refurbishments

New Purpose: To fund planned major building renewal projects

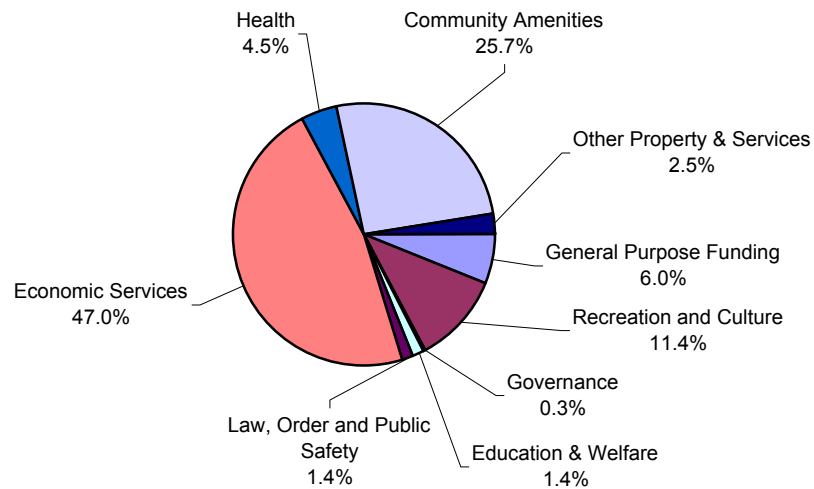
Reason for change: To focus building renewal in line with asset management principles

Cancelled. No longer required.

Land Rehabilitation Reserve

	Budget 30 June 2016	Est. Actual 30 June 2016	Budget 30 June 2017
General Purpose Funding	\$ 80,350	\$ 107,304	\$ 105,670
Governance	\$ 7,278	\$ 4,245	\$ 4,420
Law, Order and Public Safety	\$ 25,000	\$ 21,628	\$ 24,000
Health	\$ 74,000	\$ 83,204	\$ 78,800
Education and Welfare	\$ -	\$ 33,170	\$ 24,033
Community Amenities	\$ 464,570	\$ 421,271	\$ 453,195
Recreation and Culture	\$ 198,655	\$ 188,581	\$ 200,405
Economic Services	\$ 864,800	\$ 835,064	\$ 829,150
Other Property and Services	\$ 44,260	\$ 17,113	\$ 44,760
	\$ 1,758,913	\$ 1,711,580	\$ 1,764,433

Breakup of Fees and Charges Revenue 2016/2017



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

SITTING FEES

Paid for attendance at Council and Committee meetings

Annual Attendance Fee - Section 5.99 LGA	Shire President	\$	14,950
Annual Attendance Fee - Section 5.99 LGA	Councillor	\$	7,980

MILEAGE REIMBURSEMENT

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

SHIRE PRESIDENT'S ALLOWANCE

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

Per Annum - Section 5.98(5) LGA 1995		\$	6,565
--------------------------------------	--	----	-------

DEPUTY SHIRE PRESIDENT'S ALLOWANCE

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

Per Annum - Section 5.98A LGA 1995		\$	1,641.25
------------------------------------	--	----	----------

INFORMATION AND COMMUNICATION TECHNOLOGY ALLOWANCE

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

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

	\$	2,000
--	----	-------

CHILD CARE

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

ANNUAL EXPENSE SUMMARY

	Budget 30 June 2016	Est. Actual 30 June 2017	Budget 30 June 2017
Sitting Fees - Council Meetings	\$ (78,000)	\$ (78,000)	\$ (78,790)
President's Allowance	\$ (6,500)	\$ (6,500)	\$ (6,565)
Deputy President's Allowance	\$ (1,625)	\$ (1,625)	\$ (1,641)
Information and Communication Technology Allowance	\$ (18,000)	\$ (22,341)	\$ (20,000)
Travelling Expenses	\$ (4,000)	\$ (1,798)	\$ (4,000)
TOTAL	\$ (108,125)	\$ (110,264)	\$ (110,996)

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

	Est. Actual 30 June 2016	Est. Amount Received	Est. Amount Paid	Budget 30 June 2017
Feral Pig Eradication Committee	\$ 135,400	\$ -	\$ (8,383)	\$ 127,017
Contribution - Public Open Space	\$ 147,992	\$ -	\$ (50,000)	\$ 97,992
Contribution - Roadworks	\$ -	\$ -	\$ -	\$ -
Bonds - Planning Advertising	\$ 500	\$ 1,000	\$ -	\$ 1,500
Bonds - Relocatable Dwelling	\$ 25,000	\$ -	\$ -	\$ 25,000
Bonds - Extractive Industries	\$ 8,000	\$ -	\$ -	\$ 8,000
Bonds - Road Construction Guarantee	\$ 2,800	\$ -	\$ -	\$ 2,800
Bonds - Tree / Garden / Planting	\$ 1,757	\$ -	\$ -	\$ 1,757
Bonds - Subdivisional	\$ -	\$ -	\$ -	\$ -
Bonds - Parking	\$ -	\$ -	\$ -	\$ -
Bonds - Footpath	\$ -	\$ -	\$ -	\$ -
Bonds - Other	\$ 35,720	\$ -	\$ (6,000)	\$ 29,720
Bonds - Councillor Nomination	\$ -	\$ -	\$ -	\$ -
Total	\$ 357,169	\$ 1,000	\$ (64,383)	\$ 293,786

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

Note 14. MAJOR LAND TRANSACTIONS

The Council has no major land transactions planned for 2016/2017.

MOUNT BARKER REGIONAL SALEYARDS

As required under Financial Management Regulation 27 (l) (i) & (j), the Shire of Plantagenet is to disclose any major trading undertakings. The Mount Barker Regional Saleyards is owned and operated by the Shire of Plantagenet.

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

	Budget 30 June 2016	Est. Actual 30 June 2016	Budget 30 June 2017
Operating Expenditure			
Employee Costs - Conferences & Training	\$ (4,000)	\$ (3,307)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (236,280)	\$ (232,831)	\$ (243,826)
Employee Costs - Superannuation	\$ (23,415)	\$ (23,312)	\$ (24,450)
Employee Costs - Travel & Accommodation	\$ (1,500)	\$ (825)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (2,000)	\$ (886)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (500)	\$ -	\$ (500)
Employee Costs - Workers Compensation Insurance	\$ (5,000)	\$ (4,250)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (9,891)	\$ (10,000)
Office Expenses - Other Operating Costs	\$ (2,000)	\$ (2,552)	\$ (3,000)
Office Expenses - Telephone	\$ (5,500)	\$ (5,302)	\$ (5,500)
Other Expenses - Environmental Services	\$ (10,000)	\$ (6,563)	\$ (10,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ (4,290)	\$ (5,000)
Other Expenses - Insurances	\$ (35,000)	\$ (31,820)	\$ (35,000)
Other Expenses - Licence Fees	\$ (3,000)	\$ (2,444)	\$ (3,000)
Other Expenses - NSQA Expenses	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	\$ (22,000)	\$ (5,737)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	\$ (15,000)	\$ (19,815)	\$ (25,000)
Other Expenses - Tools & Sundry	\$ (1,000)	\$ (99)	\$ (1,000)
Other Expenses - Water Monitoring	\$ (10,000)	\$ (9,645)	\$ (10,000)
Other Expenses - Sludge Removal	\$ -	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	\$ (6,000)	\$ (4,643)	\$ (6,000)
Building & Grounds - Facility Maintenance	\$ (25,000)	\$ (14,816)	\$ (25,000)
Building & Grounds - Facility Operating	\$ (72,000)	\$ (52,849)	\$ (65,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (27,264)	\$ (27,882)	\$ (29,500)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (426,137)	\$ (440,916)	\$ (456,000)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (18,264)	\$ (16,307)	\$ (20,000)
Non Cash Expenses - Depreciation - Infrastructure	\$ (16,622)	\$ (17,800)	\$ (18,000)
Non Cash Expenses - Loss on Sale of Assets	\$ -	\$ (1,515)	\$ (2,100)
Admin Services Allocation	\$ (74,633)	\$ (78,987)	\$ (74,531)
Total Operating Expenditure	\$ (1,057,115)	\$ (1,019,284)	\$ (1,104,907)
Operating Income			
Contributions - Agent Contributions	\$ 67,000	\$ 60,964	\$ 62,500
Other Income - Avdata Income	\$ 18,000	\$ 23,397	\$ 18,000
Other Income - Entry Fees	\$ 12,800	\$ 12,000	\$ 12,800
Other Income - Hay Feeding	\$ 8,000	\$ 7,365	\$ 8,240
Other Income - NLIS Tagging	\$ 12,000	\$ 10,396	\$ 11,400
Other Income - Other Operating Income	\$ 8,500	\$ 8,783	\$ 8,500
Other Income - Sale of Manure	\$ 8,000	\$ 4,639	\$ 5,550
Other Income - Saleyard Weigh & Pen Fees	\$ 560,000	\$ 516,397	\$ 547,000
Other Income - Shippers/Private Weigh	\$ 12,000	\$ 10,622	\$ 12,360
Other Income - Stock Removal	\$ 4,000	\$ 6,233	\$ 6,300
Non Cash Revenue - Profit on Sale of Assets	\$ -	\$ -	\$ -
Total Operating Income	\$ 710,300	\$ 660,796	\$ 692,650
Borrowing Costs			
Operating Expenditure			
Financial Expenses - Loan No. 95 - Saleyards Roof	\$ (16,249)	\$ -	\$ (6,602)
Net Operating Profit / (loss)	\$ (363,064)	\$ (358,488)	\$ (418,859)
Net Operating Profit / (loss) - Excluding Non Cash Items	\$ 125,223	\$ 145,932	\$ 106,741

Ledger Account	Assistance to	Details	Budget 30 June 2016	Budget 30 June 2017
General Purpose Funding				
20009.0255	Plantagenet Players Inc.	Property Rates (Excl rubbish and ESL)	\$ 1,000	\$ 900
			\$ 1,000	\$ 900
Education & Welfare				
<u>Other Education</u>				
20134.0255	Mount Barker Community College	Assistance with road closure costs (In kind)	\$ 220	\$ -
20134.0255	Smart Start Regional Committee	Contribution towards Smart Start	\$ 3,900	\$ 3,900
			\$ 4,120	\$ 3,900
<u>Aged & Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Shed - Collet Barker Court	\$ 3,533	\$ 4,550
			\$ 3,533	\$ 4,550
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 4,400	\$ 4,500
20813.0255	Red Cross	Waste Removal	\$ 1,000	\$ 1,000
20813.0255	Plantagenet Mens Shed	Kitchen Cabinets	\$ 450	\$ -
			\$ 5,850	\$ 5,500
Recreation & Culture				
<u>Sporting Clubs</u>				
20208.0255	Mount Barker Swimming Club	Donation of Family Pool Season Ticket	\$ 220	\$ 225
20208.0255	Mount Barker Speedway Club	Two way radios	\$ 1,500	\$ 2,600
20208.0255	Kendenup Country Club	Tee upgrades	\$ 3,000	\$ -
20208.0255	Mount Barker Hockey Club	Junior sports equipment (\$400) and Lower Great Southern Carnival (\$4,000)	\$ 4,400	\$ -
20208.0255	Mount Barker Junior Football Club	Sports equipment	\$ 400	\$ -
20208.0255	Mount Barker Soccer Club	Equipment and game balls	\$ 400	\$ -
20208.0255	Kendenup Tennis Club	Signage	\$ -	\$ 425
20208.0255	Narrakup Combined Sports Group	Contribution to CCTV	\$ -	\$ 1,000
20208.0255	Plantagenet Sporting Club	One computer and equipment	\$ -	\$ 2,000
			\$ 9,920	\$ 6,250
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to operations	\$ 12,000	\$ 12,000
20221.0255	Plantagenet Arts Council	\$1,000 Art Prize	\$ 2,440	\$ 1,000
20221.0255	Rotary Club of Mount Barker	Contribution to Australia Day Breakfast and Hall Hire	\$ 1,300	\$ 700
20221.0255	Mt Barker Wildflower Photo Cttee	District Hall hire costs	\$ 960	\$ 364
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 1,000	\$ 958
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 900	\$ 900
20221.0255	Mount Barker Community Fair	Hall hire and in-kind work	\$ 1,000	\$ -
20221.0255	Speedsters Club	Contribution to hall hire	\$ 1,300	\$ 1,264
20221.0255	RSL Mount Barker	Contribution to hall hire	\$ 10,500	\$ 1,500
20221.0255	All Saints Anglican Church	Stand alone disabled toilet	\$ -	\$ 3,000
20221.0255	Mt Barker Dancing with the Stars	Contribution to hall hire	\$ -	\$ 500
			\$ 31,400	\$ 22,186
Economic Services				
<u>Rural Services</u>				
21305.0255	Feral Pig Committee	Contribution to operations (Subject to final Decision)	\$ 5,000	\$ 4,800
			\$ 5,000	\$ 4,800
<u>Tourism & Area Promotion</u>				
21311.0370	Qantas Wine Show of WA	Trophies (\$1,000) and Recreation Centre hire (\$4,000)	\$ 5,000	\$ 5,000
21311.0370	Mount Barker Wine Producers Ass'n	Grapes & Gallops sponsorship \$3,500 and in-kind works \$1,500	\$ 5,000	\$ 5,000
21311.0370	Mount Barker Tourist Bureau	Portable Shop Front	\$ -	\$ 4,540
21311.0370	Great Southern Tourism Events	Taste Great Southern	\$ 3,000	\$ 3,000
21311.0370	Porongurup Promotions Ass'n	Porongurup Wine Festival	\$ 2,000	\$ -
21311.0370	Friends of the Porongurup Range	Contribution towards purchase for sculpture park	\$ 2,000	\$ 2,000
21311.0370	Mt Barker Golf Club	WA Men's State Sand Green Championships	\$ -	\$ 2,000
			\$ 17,000	\$ 21,540
GRAND TOTAL			\$ 77,823	\$ 69,626

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

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

Ledger Account	Assistance to	Details	Budget 30 June 2017
General Purpose Funding			
20009.0255	Mount Barker Speedway Club	Rates Waiver - Mount Barker Speedway	\$ 860
20009.0255	West Plantagenet Pony Club	Rates Waiver - West Plantagenet Pony Club Grounds	\$ 860
20009.0255	Plantagenet Men's Shed	Rates Waiver - Mount Barker Men's Shed	\$ 860
20009.0255	Narpanup Golf Club	Rates Waiver - Narpanup Golf Course	\$ 860
20009.0255	Bevan Lang	Rates Waiver - Mount Barker Communications Tower	\$ 860
20009.0255	Kendenup Country Club	Rates Waiver - Kendenup Golf Course and Country Club	\$ 860
20009.0255	Plantagenet Historical Society	Rates Waiver - Mount Barker Historic Museum	\$ 860
20009.0255	Mount Barker Tourist Bureau	Rates Waiver - Mount Barker Railway Station	\$ 860
20009.0255	Mount Barker Tennis Club	Rates Waiver - Mount Barker Tennis Courts	\$ 860
20009.0255	Plantagenet Arts Council	Rates Waiver - Arts Centre (Mitchell House)	\$ 860
20009.0255	Kendenup Tennis Club	Rates Waiver - Kendenup Tennis Courts	\$ 860
20009.0255	Albany Cattle Association	Rates Waiver - Cattle Saleyards - Shed	\$ 860
20009.0255	M & J Mitchell Pty Ltd	Rates Waiver - Cattle Saleyards - Cattle Yards	\$ 860
20009.0255	E Mitchell	Rates Waiver - Cattle Saleyards - Canteen	\$ 860
20009.0255	Mount Barker Community Centre/Baptist Union of WA	Rates Waiver - Mount Barker Community Centre	\$ 860
20009.0255	Kendenup Community Grounds Committee Inc	Rates Waiver - Part Lots 15 and 16 Beverley Road	\$ 860
20009.0255	Mount Barker Bulls Football Club	Rates Waiver - Sounness Park Clubrooms	\$ 860
			\$ 14,620
Recreation & Culture			
20221.0255	Mount Barker Turf Club	Water usage @ 0.65c per KI	\$ 1,100
			\$ 1,100
GRAND TOTAL			\$ 15,720

	Item	Reg No.	Price	Trade	Net
PASSENGER VEHICLES					
Governance					
Deputy Chief Executive Officer	1098	PL11816	\$ (52,000)	\$ 16,000	\$ (36,000)
Law, Order and Public Safety					
Community Emergency Services Manager	1091	PL11260	\$ (45,000)	\$ 18,000	\$ (27,000)
Community Amenities					
Manager Development Services	1109	PL11993	\$ (53,000)	\$ 30,000	\$ (23,000)
Planning Officer	1102	PL11830	\$ (39,545)	\$ 19,270	\$ (20,275)
Economic Services					
Saleyards Manager	1103	PL16	\$ (32,000)	\$ 12,000	\$ (20,000)
Public Works Overheads					
Manager Works and Services	1112	PL11994	\$ (53,000)	\$ 32,000	\$ (21,000)
Principal Works Supervisor	1114	PL11995	\$ (47,000)	\$ 18,000	\$ (29,000)
Works Crew Transporter	1096	PL528	\$ (32,000)	\$ 12,000	\$ (20,000)
HEAVY PLANT					
Hino Truck (T6)	2506	PL04	\$ (190,000)	\$ 45,000	\$ (145,000)
8 x 4 Twin Steer Cab Chassis and Trays (Trade T25)	New		\$ (250,000)	\$ 12,000	\$ (238,000)
Tri-axle Side Tipping Trailer	New		\$ (85,000)	\$ -	\$ (85,000)
Grader Ripper Mounted Rubber Tyre Roller	New		\$ (50,000)	\$ -	\$ (50,000)
Tip Truck - 4 Tonne - Parks and Gardens			\$ (68,000)	\$ 13,000	\$ (55,000)
Total Heavy Plant			\$ (643,000)	\$ 70,000	\$ (573,000)
MINOR PLANT					
Mower trailer with Equipment Housing			\$ (10,000)	\$ -	\$ (10,000)
Ariens Zoom Zero Turn Mower	3510		\$ (35,000)	\$ 2,000	\$ (33,000)
Workshop Air Compressor			\$ (4,100)	\$ 500	\$ (3,600)
Total Minor Plant			\$ (49,100)	\$ 2,500	\$ (46,600)
TOTAL EXPENDITURE					
Passenger Vehicles			\$ (314,000)	\$ 138,000	\$ (176,000)
Heavy Plant			\$ (643,000)	\$ 70,000	\$ (573,000)
Minor Plant			\$ (49,100)	\$ 2,500	\$ (46,600)
			\$ (1,006,100)	\$ 210,500	\$ (795,600)

Note 18. ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

Budget 2016/2017

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	CARRIED FORWARD	COUNCIL	TOTAL BUDGET	COMMENTS
Regional Road Group	51652.0250	Carbarup Road	Kendenup	SLK 0.00 to 3.00	Widen and reseal with drainage improvements			222,000			111,000	333,000	
	51653.0250	Porongurup Road	Porongurup	SLK 8.20 to 17.21	Second coat seal			151,793			75,897	227,690	
	TOTAL REGIONAL ROAD GROUP						0	0	373,793	0	0	186,897	560,690
Black Spot (Federal)	51612.0250	O'Neill Rd - Albany Hwy	Mount Barker	Intersection	Construct a slip lane adjacent to Albany Hwy					44,220		44,220	Carried Forward
	51654.0250	Lake Matilda Rd / Red Gum Pass Rd	Kendenup	Intersection	Realign and improve intersection			91,420				91,420	
	51655.0250	Jutland - Fisher Road	Kendenup	Intersection	Realign and improve intersection			68,421				68,421	
TOTAL BLACK SPOT (FEDERAL)						0	159,841	0	0	44,220	0	204,061	
Black Spot (State)	51656.0250	Deane Street / Oatlands Road	Mount Barker	Intersection	Improve intersection			82,751			41,376	124,127	
TOTAL BLACK SPOT (STATE)						0	82,751	0	0	0	41,376	124,127	
Commodity Routes	51657.0250	Takalarup Road	Takalarup	SLK 8.84 to 14.55	Resheet gravel with drainage improvements				128,738		64,369	193,107	
TOTAL COMMODITY ROUTE FUNDING						0	0	0	128,738	0	64,369	193,107	
Roads to Recovery	51616.0250	Ormond Road	Mount Barker	Entire length	Reseal and kerb					1,963		1,963	Carried Forward
	51617.0250	Ingoldby Street	Mount Barker	Entire length	Reseal and kerb					1,090		1,090	Carried Forward
	51620.0250	Moorilup Road	Kendenup	Entire length	Resheet gravel with drainage improvements					32,623		32,623	Carried Forward
	51623.0250	The Springs Road	Denbarker	SLK 8.00 to 16.23	Resheet gravel with drainage improvements					66,614		66,614	Carried Forward
	51631.0250	Perillup Road	Perillup	SLK 9.40 to 12.45	Resheet gravel with drainage improvements					46,306		46,306	Carried Forward
	51650.0250	O'Neill Rd - Albany Hwy	Mount Barker	Intersection	Construct a slip lane adjacent to Albany Hwy					31,259		31,259	Carried Forward
	51658.0250	Ingoldby Street	Mount Barker	SLK 0.96 to 1.35	Drainage improvements and extensions	21,300						21,300	
	51659.0250	Marlin Street	Mount Barker	SLK 0.00 to 0.28	Drainage improvements and extensions	14,600						14,600	
	51660.0250	Chauvel Road	Kendenup	SLK 2.50 to 5.30	Resheet gravel with drainage improvements	126,005						126,005	
	51661.0250	Rogers Road	Porongurup	SLK 0.00 to 2.99	Resheet gravel with drainage improvements	37,500						37,500	
	51662.0250	Barrow Road	Mount Barker	SLK 11.00 to 14.91 (Sections)	Resheet gravel with drainage improvements	38,546						38,546	
	51663.0250	Surrey Downs Road	Porongurup	SLK 0.00 to 4.63 (Sections)	Resheet gravel with drainage improvements	30,000						30,000	
	51664.0250	Hay River Road	Narrakup	SLK 5.00 to 8.48	Resheet gravel - sandy sections	60,000						60,000	
	51665.0250	Hassell Street (South End)	Mount Barker	SLK 2.00 to 2.24	Seal and improve drainage	47,350						47,350	
	51666.0250	Wandoo Road	Kendenup	SLK 0.00 to 2.43	Resheet gravel with drainage improvements	40,000						40,000	
	51667.0250	Sixpenny Road	Porongurup	SLK 0.00 to 2.09	Resheet gravel with drainage improvements	65,200						65,200	
	51668.0250	Mondurup Street	Mount Barker	SLK 0.00 to 0.91	Seal, widen verge with kerb, street trees and drainage	166,533						166,533	
51669.0250	Moorilup Road	Kendenup	SLK 0.00 to 3.38	Seal entire length - two coat seal	128,300						128,300		
51670.0250	Seventh Avenue	Kendenup	SLK 0.00 to 0.71	Seal and improve drainage	140,032						140,032		
TOTAL ROADS TO RECOVERY						915,366	0	0	0	179,855	0	1,095,221	
Own Resources	51201.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51202.0250	Shire Wide Drainage Construction	Mount Barker	Various Locations	Improvements & Extensions						100,000	100,000	
	51203.0250	Mount Barker Footpath Construction	Mount Barker	Various Locations	Improvements & Extensions						70,000	70,000	
	51624.0250	Footpath - Beverley Road	Kendenup	Between main street and tennis club	Hotmix Footpath					21,111		21,111	Carried Forward
	51276.0250	Roadworks - Minor Renewal	Various	Various Locations	Various Renewal Works						250,000	250,000	
	51605.0250	Oatlands Road	Mount Barker	SLK 0.00 to 1.24	Reseal and hotmix overlay					34,986		34,986	Carried Forward
	51606.0250	Langton Road	Mount Barker	Lowood Road to Marmon Street	Centre Island with street trees					91,322		91,322	Carried Forward
	51630.0250	Oatlands Road	Mount Barker	SLK 0.00 to 1.24	Reseal and hotmix overlay					73,729		73,729	Carried Forward
	51632.0250	Marion Street	Mount Barker	SLK 0.00 to 0.56	Reseal					6,394		6,394	Carried Forward
	51635.0250	The Springs Road	Denbarker	SLK 0.00 to 8.00	Resheet gravel with drainage improvements					150,835		150,835	Carried Forward
	51637.0250	Seymour Road	Denbarker	SLK 3.75 to 8.75	Resheet gravel with drainage improvements					13,904		13,904	Carried Forward
	51671.0250	Lowood Road / Memorial Avenue	Mount Barker		Repairs						17,000	17,000	
	51672.0250	Menston Street	Mount Barker	SLK 0.00 to 1.03	Reseal and kerb						150,000	150,000	
	51673.0250	Settlement Road East	Narrakup	SLK 0.00 to 6.89	Resheet gravel and widen formation						130,000	130,000	
	51674.0250	Halsey Road	Mount Barker	SLK 0.00 to 5.39	Resheet gravel and widen formation						110,000	110,000	
	51675.0250	Blue Lake Road	Denbarker	SLK 2.5 to 11.49 (Sections)	Resheet gravel with drainage improvements						180,000	180,000	
	51676.0250	Craddock Road	Mount Barker	SLK 0.00 to 6.99	Resheet gravel and wide formation						140,000	140,000	
	51677.0250	O'Neill Road	Mount Barker	SLK 0.00 to 2.66	Repair pavement failures and reseal sealed section						66,200	66,200	
51678.0250	Albany Highway	Mount Barker	Roundabout Approaches	Brickpave						5,000	5,000		
TOTAL COUNCIL FUNDED						0	0	0	0	392,281	1,248,200	1,640,481	
Total Capital Projects 2016/2017						915,366	242,592	373,793	128,738	616,356	1,540,841	3,817,687	
Road Maintenance	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban and Rural						1,350,000	1,350,000	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy						170,000	170,000	
	20225.0391	All Shire Roads	Edge Patching	All Sealed & Unsealed Formed Roads	Edge Patching						30,000	30,000	
	20225.0392	All Shire Roads	Slashing & Spraying	All Sealed & Unsealed Formed Roads	Slashing & Spraying						30,000	30,000	
TOTAL MAINTENANCE											1,580,000	1,580,000	
TOTAL EXPENDITURE											3,120,841	5,397,687	

OPERATING PROGRAMS

OPERATING PROGRAMS



PROGRAM 3 - GENERAL PURPOSE FUNDING

RATES

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
Employee Costs - Salaries	DCEO	20000.0130	\$ (61,501)	\$ (61,588)	\$ (61,932)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,767)	\$ (5,963)	\$ (5,762)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (391)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,999)	\$ (1,699)	\$ (1,997)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (4,524)	\$ (5,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (7,439)	\$ (8,000)
Other Expenses - Donations	DCEO	20009.0255	\$ (1,000)	\$ (945)	\$ (900)
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (4,000)	\$ (3,850)	\$ (4,000)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (70,000)	\$ (72,819)	\$ (70,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,000)	\$ (156)	\$ (1,000)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ -	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (30,000)	\$ (31,280)	\$ (30,000)
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (136,169)	\$ (144,111)	\$ (135,983)
<i>Sub-total - Cash</i>			\$ (327,336)	\$ (334,765)	\$ (326,474)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ -	\$ (180)	\$ (185)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ -	\$ (239)	\$ (245)
<i>Sub-total - Non Cash</i>			\$ -	\$ (419)	\$ (430)
Total Operating Expenditure			\$ (327,336)	\$ (335,184)	\$ (326,904)

Operating Income

General Rate GRV - Rates	DCEO	10000.0414	\$ 1,967,899	\$ 1,967,899	\$ 2,030,576
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ -	\$ (5,552)	\$ -
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -
General Rate UV - Rates	DCEO	10001.0414	\$ 4,247,624	\$ 4,247,631	\$ 4,381,044
General Rate UV - Interim Rates	DCEO	10001.0490	\$ 8,153	\$ 14,894	\$ -
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ (230)	\$ -
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ 131	\$ -
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 200	\$ 338	\$ 200
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,000	\$ 4,100
Other Revenue - Rate Search	DCEO	10006.0111	\$ 15,000	\$ 22,062	\$ 20,000
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,000	\$ 11,322	\$ 15,000
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 17,250	\$ 20,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 65,000	\$ 68,046	\$ 65,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 43,844	\$ 48,932	\$ 45,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,000	\$ 1,405	\$ 1,300
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 50	\$ -	\$ 70
Total Operating Income			\$ 6,387,870	\$ 6,398,128	\$ 6,582,290

OTHER GENERAL PURPOSE FUNDING

Operating Expenditure

Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ -	\$ (500)
Admin Services Allocation	DCEO	20278.0308	\$ (50,835)	\$ (53,797)	\$ (50,765)
Total Operating Expenditure			\$ (51,335)	\$ (53,797)	\$ (51,265)

Operating Income

General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 371,656	\$ 371,656	\$ 727,819
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 182,100	\$ 182,100	\$ 182,100
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 392,322	\$ 392,322	\$ 844,582
Interest on Municipal Investments	DCEO	10009.0067	\$ 75,000	\$ 70,884	\$ 30,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 35,000	\$ 27,781	\$ 65,000
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,200	\$ 1,200
Total Operating Income			\$ 1,057,278	\$ 1,045,943	\$ 1,850,701

TOTAL RATES AND GENERAL PURPOSE EXPENSES

TOTAL RATES AND GENERAL PURPOSE INCOME

\$ (378,671) \$ (388,982) \$ (378,169)
\$ 7,445,148 \$ 7,444,071 \$ 8,432,991

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 4 - GOVERNANCE					
MEMBERS OF COUNCIL					
Operating Expenditure					
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (430)	\$ (2,000)
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (529)	\$ (1,000)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (2,769)	\$ (10,000)
Other Operating Expenses - Conferences, Training & Accommodation	DCEO	20026.0029	\$ (15,000)	\$ (12,950)	\$ (15,000)
Other Operating Expenses - Telecom & IT Allowance	DCEO	20026.0031	\$ (18,000)	\$ (22,341)	\$ (20,000)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,625)	\$ (1,625)	\$ (1,641)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (78,000)	\$ (78,060)	\$ (78,790)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,500)	\$ (6,500)	\$ (6,565)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (5,550)	\$ (6,200)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (22,000)	\$ (22,357)	\$ (22,000)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (1,798)	\$ (4,000)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ -	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20401.0182	\$ (5,000)	\$ (3,178)	\$ (4,000)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ (16,395)	\$ (16,395)	\$ -
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (123,220)	\$ (130,405)	\$ (123,051)
<i>Sub-total - Cash</i>			\$ (310,740)	\$ (304,887)	\$ (296,247)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ (100)	\$ (80)	\$ (100)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (3,930)	\$ (4,203)	\$ (4,200)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,030)	\$ (4,283)	\$ (4,300)
Total Operating Expenditure			\$ (314,770)	\$ (309,170)	\$ (300,547)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 4,801	\$ 2,000
Total Operating Income			\$ 2,000	\$ 4,801	\$ 2,000
OTHER GOVERNANCE					
Operating Expenditure					
Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (36,271)	\$ (36,409)	\$ (36,254)
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (5,125)	\$ (20)	\$ (5,120)
Employee Costs - VROC Uniforms, Clothing & Accessories	CEO	20029.0266	\$ (220)	\$ -	\$ -
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (1,929)	\$ (1,639)	\$ (1,928)
Meals and Refreshments	EXEC SEC	20030.0083	\$ (12,000)	\$ (12,121)	\$ (12,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (6,377)	\$ (6,000)
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (4,000)	\$ (2,992)	\$ (4,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (10,000)	\$ (3,600)	\$ (7,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (18,000)	\$ (25,831)	\$ (23,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (441)	\$ (3,000)
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (7,023)	\$ (7,000)
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ (696)	\$ -
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (473)	\$ (1,000)
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (20,000)	\$ (15,000)	\$ (20,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (379,172)	\$ (407,207)	\$ (378,653)
<i>Sub-total - Cash</i>			\$ (504,716)	\$ (519,829)	\$ (505,956)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (374)	\$ (400)	\$ (400)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20035.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20035.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20035.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (374)	\$ (400)	\$ (400)
Total Operating Expenditure			\$ (505,090)	\$ (520,229)	\$ (506,356)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
Operating Income					
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 1,000	\$ 60	\$ 1,000
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ 442	\$ -
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 4,500	\$ 4,188	\$ 4,500
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 7,228	\$ 3,240	\$ 3,120
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 50	\$ 503	\$ 300
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 32,658	\$ 30,877	\$ 32,477
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ -	\$ -
Reimbursements - Other	DCEO	10016.0229	\$ 107,000	\$ 128,686	\$ 50,000
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ -	\$ 500
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 152,936	\$ 167,996	\$ 91,897
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 152,936	\$ 167,996	\$ 91,897
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (131,609)	\$ (131,609)	\$ (139,380)
Total Capital Expenditure			\$ (131,609)	\$ (131,609)	\$ (139,380)
Operating Expenditure					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (110,425)	\$ (102,455)	\$ (103,467)
Total Operating Expenditure			\$ (110,425)	\$ (102,455)	\$ (103,467)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
OVERHEADS - ADMINISTRATION					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (16,600)	\$ (20,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Salaries	DCEO	20047.0130	\$ (1,002,347)	\$ (995,637)	\$ (991,279)
Employee Costs - Staff Recruitment Expenses	DCEO	20047.0138	\$ -	\$ -	\$ -
Employee Costs - Superannuation	DCEO	20047.0141	\$ (133,904)	\$ (137,289)	\$ (132,127)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (12,935)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (6,549)	\$ (6,000)
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (33,610)	\$ (28,568)	\$ (33,217)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (8,000)	\$ (7,456)	\$ (8,000)
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ -	\$ (100)
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ -	\$ (50)
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (7)	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (45,570)	\$ (215,476)	\$ (45,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (12,673)	\$ (15,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (3,190)	\$ (3,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (26,000)	\$ (25,935)	\$ (26,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (12,000)	\$ (6,632)	\$ (8,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (15,000)	\$ (8,505)	\$ (13,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (14,000)	\$ (12,918)	\$ (14,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (16,000)	\$ (14,195)	\$ (15,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (40,000)	\$ (34,890)	\$ (43,000)
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (120,000)	\$ (119,062)	\$ (120,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (22,000)	\$ (26,533)	\$ (26,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (44,000)	\$ (37,856)	\$ (40,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (25,000)	\$ (1,629)	\$ (10,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (25,238)	\$ (40,000)
Other Expenses - Strategic Plan	CEO	20049.0289	\$ -	\$ -	\$ (10,000)
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (1,000)	\$ (1,492)	\$ (1,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (37,000)	\$ (36,345)	\$ (35,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (65,000)	\$ (49,975)	\$ (50,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (10,000)	\$ (4,190)	\$ (5,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (13,000)	\$ (4,584)	\$ (5,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	MGR WORKS	20411.0052	\$ (6,000)	\$ (6,721)	\$ (6,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (15,000)	\$ (8,253)	\$ (10,000)
<i>Sub-total - Cash</i>			\$ (1,806,591)	\$ (1,861,333)	\$ (1,743,782)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (33,326)	\$ (33,769)	\$ (35,000)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (124,317)	\$ (127,406)	\$ (130,000)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (9,545)	\$ (10,012)	\$ (10,000)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,460)	\$ (2,583)	\$ (2,600)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ (15,243)	\$ (15,624)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ (14,293)	\$ (14,650)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (3,484)	\$ -	\$ (6,835)
<i>Sub-total - Non Cash</i>			\$ (173,132)	\$ (203,305)	\$ (214,709)
Sub-total Operating Expenditure			\$ (1,979,723)	\$ (2,064,638)	\$ (1,958,491)
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 1,979,723	\$ 2,064,638	\$ 1,958,491
Total Operating Expenditure			\$ -	\$ -	\$ -
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (930,285)	\$ (931,854)	\$ (910,370)
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 154,936	\$ 172,797	\$ 93,897

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY					
FIRE PREVENTION - COUNCIL					
Operating Expenditure					
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (36,982)	\$ (34,827)	\$ (35,646)
Employee Costs - Superannuation	CESM	20072.0141	\$ (7,762)	\$ (11,433)	\$ (10,258)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,202)	\$ (1,022)	\$ (1,158)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (88,944)	\$ (87,017)	\$ (88,893)
Employee Costs - CESM - Reimbursable On Costs	MGR COMM SVCS	20072.0297	\$ (11,155)	\$ (8,321)	\$ (9,146)
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (557)	\$ (2,000)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (10,000)	\$ (9,139)	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (10,000)	\$ (6,429)	\$ (10,000)
Fire Units - Replacement Tyres & Rims	CESM	20071.0173	\$ (7,200)	\$ -	\$ (7,200)
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	CESM	20077.0277	\$ (14,000)	\$ -	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (27,655)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (14,599)	\$ (12,000)
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ (15,000)	\$ (192)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (93,554)	\$ (99,155)	\$ (93,425)
<i>Sub-total - Cash</i>			\$ (341,198)	\$ (300,346)	\$ (340,128)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (1,269)	\$ (1,331)	\$ (1,500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (29,602)	\$ (31,120)	\$ (31,500)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (387,925)	\$ (340,424)	\$ (350,000)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ -	\$ (223)	\$ (229)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ -	\$ (59)	\$ (61)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (418,796)	\$ (373,158)	\$ (383,290)
Total Operating Expenditure			\$ (759,994)	\$ (673,504)	\$ (723,418)
Operating Income					
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 50,049	\$ 49,548	\$ 49,020
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 5,000	\$ 500	\$ 5,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ 500	\$ -
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 15,000	\$ -	\$ 15,000
<i>Sub-total - Cash</i>			\$ 70,049	\$ 50,548	\$ 69,020
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ 1,096
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ 1,096
Total Operating Income			\$ 70,049	\$ 50,548	\$ 70,116
EMERGENCY SERVICES LEVY					
Operating Expenditure					
Bush Fire Brigades					
Other Expenses - Insurances	CESM	20513.0064	\$ (66,500)	\$ (64,342)	\$ (64,500)
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ -	\$ (970)	\$ (1,000)
Other Expenses - Purchase of Plant / Equipment (< \$1,200)	CESM	20513.0085	\$ (2,000)	\$ (1,886)	\$ (2,000)
Other Expenses - Purchase of Plant / Equipment (>\$1,200)	CESM	20513.0333	\$ -	\$ -	\$ (4,000)
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (16,000)	\$ (17,655)	\$ (16,000)
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (12,500)	\$ (14,388)	\$ (14,000)
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (3,000)	\$ (2,412)	\$ (1,500)
Building & Grounds - Utilities	CESM	20511.0011	\$ -	\$ -	\$ (1,500)
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (46,640)	\$ (43,680)	\$ (23,940)
Total Operating Expenditure			\$ (146,640)	\$ (145,333)	\$ (128,440)
Operating Income					
Grant Income - FESA Grant	CESM	10515.0201	\$ 114,140	\$ 147,500	\$ 95,080
Total Operating Income			\$ 114,140	\$ 147,500	\$ 95,080
Operating Expenditure					
State Emergency Service:					
Other Expenses - Insurances	CESM	20091.0064	\$ (1,000)	\$ (739)	\$ (1,000)
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (500)	\$ (500)	\$ (500)
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (8,270)	\$ (9,000)	\$ (9,930)
Total Operating Expenditure			\$ (9,770)	\$ (10,239)	\$ (11,430)
Operating Income					
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 7,328	\$ 10,808	\$ 7,950
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ 7,328	\$ 10,808	\$ 7,950

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
ANIMAL CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (2,151)	\$ (3,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (58,535)	\$ (61,446)	\$ (55,982)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (7,094)	\$ (7,051)	\$ (7,089)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (454)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,902)	\$ (1,617)	\$ (1,819)
Office Expenses - Advertising	RANGER	20079.0003	\$ (500)	\$ (541)	\$ (500)
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (831)	\$ (1,000)
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ (7,543)	\$ (8,365)	\$ -
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (5,000)	\$ (3,548)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (4,500)	\$ (2,748)	\$ (3,000)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (2,000)	\$ (483)	\$ (2,000)
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (42)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (49,285)	\$ (52,160)	\$ (49,217)
<i>Sub-total - Cash</i>			\$ (141,259)	\$ (141,437)	\$ (129,507)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (1,858)	\$ (1,997)	\$ (2,000)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (7,384)	\$ (5,989)	\$ (7,600)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ -	\$ (1,606)	\$ (1,646)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ -	\$ (965)	\$ (989)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,242)	\$ (10,557)	\$ (12,235)
Total Operating Expenditure			\$ (150,502)	\$ (151,993)	\$ (141,742)
Operating Income					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 17,000	\$ 14,863	\$ 15,000
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ 800	\$ 1,000
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 2,000	\$ 4,965	\$ 3,000
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 20,000	\$ 20,628	\$ 19,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 20,000	\$ 20,628	\$ 19,000
OTHER LAW, ORDER & PUBLIC SAFETY					
Operating Expenditure					
Employee Costs - Salaries	RANGER	20084.0130	\$ (3,861)	\$ (2,854)	\$ (3,860)
Employee Costs - Superannuation	RANGER	20084.0141	\$ (266)	\$ (1)	\$ (266)
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ -	\$ (500)
Other Expenses - Donations	DCEO	20086.0255	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	RANGER	20086.0258	\$ -	\$ -	\$ -
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (7,000)	\$ (3,650)	\$ (5,000)
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ (1,132)	\$ (2,000)
Security & Vandalism (PC) - LEMC	RANGER	20515.0279	\$ -	\$ -	\$ -
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (484)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (31,454)	\$ (33,288)	\$ (31,411)
<i>Sub-total - Cash</i>			\$ (48,081)	\$ (41,409)	\$ (46,037)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (7,531)	\$ (7,899)	\$ (8,000)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (18,877)	\$ (19,526)	\$ (20,000)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20088.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (26,408)	\$ (27,425)	\$ (28,000)
Total Operating Expenditure			\$ (74,489)	\$ (68,834)	\$ (74,037)
Operating Income					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -
Other Revenue - Reimbursements - Other	RANGER	10051.0229	\$ -	\$ -	\$ -
Grant Revenue - Road Safety Grants	MGR COMM SVCS	10052.0374	\$ -	\$ -	\$ -
Grant Revenue - Community Safety & Crime Prevention	MGR COMM SVCS	10052.0376	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENS			\$ (1,141,394)	\$ (1,049,903)	\$ (1,079,067)
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 211,517	\$ 229,484	\$ 192,145

PROGRAM 7 - HEALTH
HEALTH ADMINISTRATION & INSPECTION
Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ -	\$ (2,500)
Employee Costs - Salaries	EHO	20111.0130	\$ (87,000)	\$ (90,950)	\$ (166,714)
Employee Costs - Superannuation	EHO	20111.0141	\$ (22,374)	\$ (11,423)	\$ (22,356)
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (15,000)	\$ (143)	\$ -
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (800)	\$ (194)	\$ (800)
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (5,423)	\$ (4,609)	\$ (5,418)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ (1,000)	\$ (801)	\$ (2,000)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (2,901)	\$ (4,000)
Vehicle Running Costs - Motor Vehicle / Leased Vehicle	MGR WORKS	20711.0182	\$ (10,000)	\$ (5,408)	\$ (14,000)
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (35,314)	\$ (37,374)	\$ (35,265)
<i>Sub-total - Cash</i>			\$ (183,911)	\$ (153,803)	\$ (253,553)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20115.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20115.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20115.0036	\$ (5,325)	\$ (5,521)	\$ (5,600)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ -	\$ (1,893)	\$ (1,941)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ (1,067)	\$ (1,094)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (5,325)	\$ (8,481)	\$ (8,634)
Total Operating Expenditure			\$ (189,235)	\$ (162,284)	\$ (262,187)

Operating Income

Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 300	\$ 592	\$ 400
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 100	\$ 55	\$ 100
Other Revenue - Licence Fees	EHO	10069.0072	\$ 200	\$ 684	\$ 200
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,250	\$ 1,000	\$ 1,250
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,300	\$ 7,547	\$ 2,500
Other Revenue - Other Fees	EHO	10069.0248	\$ 2,350	\$ 1,690	\$ 2,350
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ 50	\$ -	\$ 50
Reimbursements - Salaries & Other Costs	EHO	10067.0219	\$ 3,000	\$ 941	\$ 60,525
<i>Sub-total - Cash</i>			\$ 9,550	\$ 12,509	\$ 67,375
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 9,550	\$ 12,509	\$ 67,375

PREVENTIVE SERVICES - OTHER (Medical Centre)
Operating Expenditure

Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ (28)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (10,000)	\$ (5,731)	\$ (8,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (48)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (27,842)	\$ (29,467)	\$ (27,804)
<i>Sub-total - Cash</i>			\$ (42,842)	\$ (35,274)	\$ (40,804)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (55,773)	\$ (58,503)	\$ (59,000)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (1,768)	\$ (1,783)	\$ (2,000)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (57,541)	\$ (60,286)	\$ (61,000)
Total Operating Expenditure			\$ (100,383)	\$ (95,560)	\$ (101,804)

Operating Income

Other Revenue - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 67,500	\$ 71,636	\$ 72,000
<i>Sub-total - Cash</i>			\$ 67,500	\$ 71,636	\$ 72,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 67,500	\$ 71,636	\$ 72,000

TOTAL HEALTH OPERATING EXPENSES

			\$ (289,618)	\$ (257,844)	\$ (363,991)
--	--	--	---------------------	---------------------	---------------------

TOTAL HEALTH OPERATING INCOME

			\$ 77,050	\$ 84,145	\$ 139,375
--	--	--	------------------	------------------	-------------------

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 8 - EDUCATION & WELFARE					
Men's Shed (Booth Street)					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20131.0010	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (1,000)	\$ (1,055)	\$ (1,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20131.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (1,000)	\$ (1,055)	\$ (1,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20130.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20130.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (1,000)	\$ (1,055)	\$ (1,000)
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
OTHER EDUCATION					
Operating Expenditure					
Other Expenses - Donations	DCEO	20134.0255	\$ (4,120)	\$ (3,900)	\$ (3,900)
Other Expenses - Disbursement of Rental	DCEO	20134.0286	\$ -	\$ (10,196)	\$ (19,226)
Other Expenses - Early Learning and Development Feasibility	MGR COMM SVCS	20134.0298	\$ (20,425)	\$ (2,275)	\$ (18,150)
Other Expenses - Demolish Playgroup Building	BLDG SRVR	20134.0360	\$ (28,000)	\$ (14,508)	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (1,500)	\$ (1,056)	\$ (4,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (2,000)	\$ (1,650)	\$ (1,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ (70)	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,774)	\$ (5,051)	\$ (4,767)
<i>Sub-total - Cash</i>			\$ (60,819)	\$ (38,706)	\$ (51,044)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (8,755)	\$ (7,001)	\$ (7,500)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,559)	\$ (2,713)	\$ (2,500)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (11,313)	\$ (9,714)	\$ (10,000)
Total Operating Expenditure			\$ (72,132)	\$ (48,420)	\$ (61,044)
Operating Income					
Grant Income - Other Education Grants	MGR COMM SVCS	10810.0089	\$ 20,425	\$ 20,425	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ -	\$ 12,745	\$ 24,033
Other Income - Lease Rental	ACCOUNTANT	10812.0230	\$ -	\$ -	\$ -
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -
Grant Income - Lotterywest	ACCOUNTANT	10813.0213	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 20,425	\$ 33,170	\$ 24,033
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 20,425	\$ 33,170	\$ 24,033

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
CHILD CARE					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (494)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (2,262)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,010)	\$ (1,249)	\$ (1,009)
<i>Sub-total - Cash</i>			\$ (6,010)	\$ (4,005)	\$ (6,009)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (467)	\$ -	\$ (500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (19,186)	\$ (20,125)	\$ (20,500)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (785)	\$ (825)	\$ (1,000)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20141.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20141.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (20,438)	\$ (20,950)	\$ (22,000)
Total Operating Expenditure			\$ (26,448)	\$ (24,955)	\$ (28,009)
OTHER WELFARE					
Operating Expenditure					
Other Expenses - Donations	DCEO	20813.0255	\$ (5,850)	\$ (4,895)	\$ (6,500)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,010)	\$ (1,069)	\$ (1,008)
<i>Sub-total - Cash</i>			\$ (6,860)	\$ (5,964)	\$ (7,508)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20152.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20152.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20152.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (6,860)	\$ (5,964)	\$ (7,508)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
AGED & DISABLED					
Operating Expenditure					
Other Expenses - Donations	DCEO	20150.0255	\$ (3,533)	\$ (3,533)	\$ (4,550)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (20,374)	\$ (21,564)	\$ (20,347)
<i>Sub-total - Cash</i>			\$ (23,907)	\$ (25,097)	\$ (24,897)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20146.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20146.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20146.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (23,907)	\$ (25,097)	\$ (24,897)
Operating Income					
Other Income - Reimbursements - Other	MGR COMM SVCS	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 39,709	\$ 39,709	\$ 35,477
Grant Income - Collet Barker Court	ACCOUNTANT	10821.0542	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 39,709	\$ 39,709	\$ 35,477
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 39,709	\$ 39,709	\$ 35,477
Borrowing Costs					
Capital Expenditure					
Principal Repayments - New SS Loan - Plantagenet Village	ACCOUNTANT	50822.0328	\$ (110,950)	\$ (110,950)	\$ (115,071)
Total Capital Expenditure			\$ (110,950)	\$ (110,950)	\$ (115,071)
Operating Expenditure					
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (39,709)	\$ (31,390)	\$ (35,477)
Total Operating Expenditure			\$ (39,709)	\$ (31,390)	\$ (35,477)
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (170,057)	\$ (136,881)	\$ (157,935)
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 60,134	\$ 72,879	\$ 59,510

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 10 - COMMUNITY AMENITIES					
DOMESTIC REFUSE COLLECTION					
Operating Expenditure					
Other Expenses - Refuse Collection and Recycling (PC)	MGR WORKS	20159.0334	\$ (188,568)	\$ (189,995)	\$ (192,340)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (23,835)	\$ (25,225)	\$ (23,803)
<i>Sub-total - Cash</i>			\$ (212,404)	\$ (215,220)	\$ (216,142)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (5,636)	\$ (6,444)	\$ (6,000)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20158.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (5,636)	\$ (6,444)	\$ (6,000)
Total Operating Expenditure			\$ (218,040)	\$ (221,664)	\$ (222,142)
Operating Income					
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 839	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ (111)	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 291,270	\$ 292,600	\$ 304,395
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 1,025	\$ 2,008	\$ 2,000
<i>Sub-total - Cash</i>			\$ 293,295	\$ 295,336	\$ 307,395
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 293,295	\$ 295,336	\$ 307,395
WASTE DISPOSAL SITES					
Operating Expenditure					
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (161,580)	\$ (164,721)	\$ (168,015)
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,462)	\$ (3,155)	\$ (3,218)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (400)	\$ (2)	\$ (400)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,922)	\$ (2,484)	\$ (2,583)
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (500)	\$ (249)	\$ (500)
Other Expenses - Water Monitoring & Reporting	MGR WORKS	20162.0285	\$ (13,500)	\$ (12,234)	\$ (15,000)
Refuse Site Maintenance (PC)	MGR WORKS	20165.0052	\$ (426,753)	\$ (424,081)	\$ (375,000)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (38,933)	\$ (41,203)	\$ (38,880)
<i>Sub-total - Cash</i>			\$ (648,050)	\$ (648,129)	\$ (603,597)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,874)	\$ (11,472)	\$ (10,800)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (21,553)	\$ (27,519)	\$ (25,500)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (8,314)	\$ (8,817)	\$ (8,800)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (40,741)	\$ (47,808)	\$ (45,100)
Total Operating Expenditure			\$ (688,791)	\$ (695,937)	\$ (648,697)
Operating Income					
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 69	\$ -
Rates Income - General Waste Levy Interim Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -
Rates Income - General Waste Levy	ACCOUNTANT	10816.0233	\$ -	\$ -	\$ -
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 65,000	\$ 66,945	\$ 70,000
<i>Sub-total - Cash</i>			\$ 65,000	\$ 67,014	\$ 70,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 65,000	\$ 67,014	\$ 70,000
SANITATION OTHER					
Operating Income					
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,000	\$ 8,240	\$ 6,500
Total Operating Income			\$ 6,000	\$ 8,240	\$ 6,500
PROTECTION OF THE ENVIRONMENT					
Operating Expenditure					
Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (1,974)	\$ (3,000)
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,303)	\$ (1,379)	\$ (1,301)
Total Operating Expenditure			\$ (4,303)	\$ (3,353)	\$ (4,301)
Operating Income					
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
TOWN PLANNING					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (2,075)	\$ (3,500)
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (238,689)	\$ (238,549)	\$ (246,913)
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (34,681)	\$ (35,990)	\$ (34,996)
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (1,130)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (7,757)	\$ (6,594)	\$ (7,829)
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (12,000)	\$ (5,109)	\$ (8,000)
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ -	\$ (500)
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Cycleway Study	MGR DEV SVCS	20173.0290	\$ -	\$ -	\$ (7,500)
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (486)	\$ (1,500)
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (12,000)	\$ (8,910)	\$ (10,000)
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (40,000)	\$ (15,860)	\$ (20,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (15,000)	\$ (9,862)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (72,337)	\$ (76,555)	\$ (72,238)
<i>Sub-total - Cash</i>			\$ (440,164)	\$ (401,120)	\$ (425,175)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (10,191)	\$ (10,668)	\$ (10,700)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ (5,393)	\$ (5,527)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ (4,512)	\$ (4,625)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ -	\$ (4,767)
<i>Sub-total - Non Cash</i>			\$ (10,191)	\$ (20,573)	\$ (25,619)
Total Operating Expenditure			\$ (450,354)	\$ (421,693)	\$ (450,794)
Operating Income					
Grant Income - Heritage Inventory	MGR DEV SVCS	10101.0250	\$ -	\$ -	\$ -
Reimbursements - Other - Advertising	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 7,521	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 12,000	\$ 12,007	\$ 12,000
Other Revenue - Lease Rental	ACCOUNTANT	10105.0230	\$ -	\$ -	\$ -
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ -	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 57	\$ 200
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ -	\$ -	\$ 5,000
Other Revenue - Sale of Maps & Publications	MGR DEV SVCS	10105.0235	\$ -	\$ -	\$ -
Other Revenue - Subdivision Clearance Fees	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 1,460	\$ 2,000
<i>Sub-total - Cash</i>			\$ 15,300	\$ 21,045	\$ 20,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ 14,478
Total Operating Income			\$ 15,300	\$ 21,045	\$ 34,778
CEMETERIES					
Operating Expenditure					
Cemeteries Maintenance (PC)	MGR WORKS	20181.0052	\$ (90,000)	\$ (89,260)	\$ (80,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,384)	\$ (7,813)	\$ (7,374)
<i>Sub-total - Cash</i>			\$ (97,384)	\$ (97,073)	\$ (87,374)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (4,415)	\$ (4,695)	\$ (4,700)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (377)	\$ (536)	\$ (800)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,792)	\$ (5,231)	\$ (5,500)
Total Operating Expenditure			\$ (102,176)	\$ (102,304)	\$ (92,874)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 50,000	\$ 37,157	\$ 50,000
Total Operating Income			\$ 50,000	\$ 37,157	\$ 50,000

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
OTHER COMMUNITY AMENITIES					
Operating Expenditure					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (10,000)	\$ (6,331)	\$ (7,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (18,000)	\$ (19,977)	\$ (19,000)
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,400)	\$ (1,555)	\$ (1,500)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (9,698)	\$ (10,263)	\$ (9,685)
<i>Sub-total - Cash</i>			\$ (39,098)	\$ (38,126)	\$ (37,185)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (4,938)	\$ (5,179)	\$ (5,500)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21018.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,938)	\$ (5,179)	\$ (5,500)
Total Operating Expenditure			\$ (44,036)	\$ (43,305)	\$ (42,685)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,507,700)	\$ (1,488,256)	\$ (1,461,494)
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 429,595	\$ 428,792	\$ 468,673
PROGRAM 11 - RECREATION & CULTURE					
PUBLIC HALLS & CIVIC CENTRES					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (11,444)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (53,000)	\$ (40,888)	\$ (45,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (5,000)	\$ (8,152)	\$ (5,000)
Other Expenses - Maintenance Project Management	BLDG SRVR	20190.0368	\$ (2,000)	\$ -	\$ -
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Rocky Gully Hall	BLDG SRVR	20190.0360	\$ (80,000)	\$ (50,850)	\$ (2,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (38,086)	\$ (40,311)	\$ (38,034)
<i>Sub-total - Cash</i>			\$ (201,086)	\$ (151,645)	\$ (113,034)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (898)	\$ (775)	\$ (1,000)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (191,284)	\$ (200,411)	\$ (200,500)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (1,428)	\$ (1,500)	\$ (1,500)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (193,610)	\$ (202,686)	\$ (203,000)
Total Operating Expenditure			\$ (394,696)	\$ (354,331)	\$ (316,034)
Operating Income					
RLCIP Grant - Forest Hill Hall	DCEO	10108.0488	\$ -	\$ -	\$ -
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 100	\$ 8	\$ 100
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 267	\$ 500
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 200	\$ 454	\$ 200
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 1,000	\$ 160	\$ 1,000
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ -	\$ 636	\$ 500
Other Revenue - Rocky Gully Hall	ACCOUNTANT	10109.0422	\$ -	\$ -	\$ -
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 1,800	\$ 1,525	\$ 2,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 1,800	\$ 1,525	\$ 2,300

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
MOUNT BARKER SWIMMING POOL					
Operating Expenditure					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (2,500)	\$ (2,212)	\$ (3,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (150,744)	\$ (147,878)	\$ (150,654)
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,232)	\$ (21,900)	\$ (20,215)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (903)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,899)	\$ (4,164)	\$ (4,896)
Other Expenses - Professional Services	MGR COMM SVCS	20196.0030	\$ -	\$ -	\$ (11,500)
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (11,598)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (3,000)	\$ (2,061)	\$ (5,500)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (4,229)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (8,500)	\$ (5,010)	\$ (6,000)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (35,676)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (5,000)	\$ (1,637)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (43,494)	\$ (46,030)	\$ (43,435)
<i>Sub-total - Cash</i>			\$ (299,569)	\$ (283,298)	\$ (309,399)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,173)	\$ (8,696)	\$ (7,500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,472)	\$ (5,740)	\$ (6,000)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,780)	\$ (5,014)	\$ (5,000)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (107,117)	\$ (112,826)	\$ (112,500)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ (501)	\$ (514)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ -	\$ (1,677)	\$ (1,719)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (124,542)	\$ (134,454)	\$ (133,233)
Total Operating Expenditure			\$ (424,111)	\$ (417,752)	\$ (442,632)
Operating Income					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ 30,000	\$ 32,000	\$ 32,000
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 25,000	\$ 27,800	\$ 25,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 703	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ -	\$ -
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 20,000	\$ 16,694	\$ 20,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 17,000	\$ 18,571	\$ 17,000
<i>Sub-total - Cash</i>			\$ 93,000	\$ 95,768	\$ 95,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 93,000	\$ 95,768	\$ 95,000
<i>Operating Surplus / (Deficit)</i>			\$ (331,111)	\$ (321,984)	\$ (347,632)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
REC.CENTRE					
Operating Expenditure					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (2,000)	\$ (1,985)	\$ (3,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (204,646)	\$ (179,911)	\$ (202,539)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (25,193)	\$ (19,948)	\$ (25,925)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,000)	\$ (809)	\$ (2,000)
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (7,425)	\$ (6,311)	\$ (7,583)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (1,947)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (12,000)	\$ (7,205)	\$ (8,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (2,673)	\$ (10,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (5,452)	\$ (5,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (7,500)	\$ (4,032)	\$ (15,000)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (341)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (12,000)	\$ (10,002)	\$ (12,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (30,000)	\$ (27,752)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (1,549)	\$ (1,000)
Building & Grounds - Building Renewal Projects	MGR COMM SVCS	21104.0252	\$ -	\$ -	\$ (34,500)
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (49,157)	\$ (52,024)	\$ (49,089)
<i>Sub-total - Cash</i>			\$ (372,421)	\$ (321,941)	\$ (410,136)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (13,420)	\$ (11,853)	\$ (14,000)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ (2,018)	\$ (2,069)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ -	\$ (1,226)	\$ (1,257)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (13,420)	\$ (15,097)	\$ (17,325)
Total Operating Expenditure			\$ (385,841)	\$ (337,038)	\$ (427,461)
Operating Income					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 32,000	\$ 26,996	\$ 30,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 6,000	\$ 2,110	\$ 6,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 10,000	\$ 4,774	\$ 10,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 55,000	\$ 68,165	\$ 65,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 2,500	\$ 2,617	\$ 2,500
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 4,291	\$ 5,000
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 16,141	\$ 20,978	\$ 33,771
<i>Sub-total - Cash</i>			\$ 126,641	\$ 129,931	\$ 152,271
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 126,641	\$ 129,931	\$ 152,271
<i>Operating Surplus / (Deficit)</i>			\$ (259,200)	\$ (207,107)	\$ (275,190)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PARKS & RECREATION GROUNDS					
Operating Expenditure					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (40,000)	\$ (39,019)	\$ (40,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (70,000)	\$ (63,980)	\$ (65,000)
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (465,000)	\$ (493,601)	\$ (430,000)
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (30,000)	\$ (28,894)	\$ (25,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (9,920)	\$ (6,300)	\$ (5,650)
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (56,448)	\$ (59,740)	\$ (56,371)
<i>Sub-total - Cash</i>			\$ (671,368)	\$ (691,534)	\$ (622,021)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (872)	\$ (751)	\$ (1,000)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (252,315)	\$ (264,384)	\$ (265,000)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (179,388)	\$ (179,101)	\$ (180,000)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (432,575)	\$ (444,236)	\$ (446,000)
Total Operating Expenditure			\$ (1,103,943)	\$ (1,135,770)	\$ (1,068,021)
Operating Income					
Reimbursements - Other	DCEO	10118.0229	\$ 3,000	\$ 7,621	\$ 3,000
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ 1,023	\$ -
Other Revenue - Frost Park	DCEO	10120.0426	\$ 6,000	\$ 7,201	\$ 7,000
Other Revenue - Souness Park	DCEO	10120.0427	\$ 5,000	\$ 50	\$ 5,000
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 5,207	\$ 5,114	\$ 3,567
<i>Sub-total - Cash</i>			\$ 19,207	\$ 21,009	\$ 18,567
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 19,207	\$ 21,009	\$ 18,567
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan 94 - Souness Park	ACCOUNTANT	51152.0467	\$ (33,444)	\$ (33,444)	\$ (34,740)
Total Capital Expenditure			\$ (33,444)	\$ (33,444)	\$ (34,740)
Operating Expenditure					
Financial Expenses - Loan 94 - Souness Park	ACCOUNTANT	20207.0467	\$ (13,410)	\$ (11,778)	\$ (12,154)
Total Operating Expenditure			\$ (13,410)	\$ (11,778)	\$ (12,154)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
LIBRARY SERVICES					
Mount Barker Library & Art Gallery					
Operating Expenditure					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (118)	\$ (2,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (120,338)	\$ (119,493)	\$ (118,596)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (14,100)	\$ (14,576)	\$ (13,894)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (453)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,911)	\$ (3,324)	\$ (3,854)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (61)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (2,500)	\$ (3,033)	\$ (2,500)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (13,000)	\$ (11,820)	\$ (12,000)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (1,093)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (3,778)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (387)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (341)	\$ (1,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (5,000)	\$ (2,854)	\$ (5,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (4,726)	\$ (8,500)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,500)	\$ (1,439)	\$ (1,500)
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ -	\$ -	\$ (5,000)
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (2,768)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (4,000)	\$ (6,609)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (18,000)	\$ (22,526)	\$ (22,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (1,614)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (76,894)	\$ (81,378)	\$ (76,789)
<i>Sub-total - Cash</i>			\$ (287,943)	\$ (282,391)	\$ (299,832)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (15,128)	\$ (11,498)	\$ (12,500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ (2,520)	\$ (2,583)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ -	\$ (644)	\$ (660)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (15,128)	\$ (14,662)	\$ (15,743)
Total Operating Expenditure			\$ (303,071)	\$ (297,053)	\$ (315,576)
Operating Income					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ 1,250	\$ -
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 2,000	\$ 366	\$ 1,000
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 1,500	\$ 2,410	\$ 2,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 250	\$ 930	\$ 500
<i>Sub-total - Cash</i>			\$ 3,750	\$ 4,956	\$ 3,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 3,750	\$ 4,956	\$ 3,500
<i>Operating Surplus / (Deficit)</i>			\$ (299,321)	\$ (292,097)	\$ (312,076)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
OTHER RECREATION & CULTURE (Incl Mitchell House, Police Station Museum)					
Operating Expenditure					
Employee Costs - Salaries (Club Development)	MGR COMM SVCS	20220.0130	\$ (38,604)	\$ (35,523)	\$ (38,589)
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,393)	\$ (4,570)	\$ (4,390)
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (6,718)	\$ (10,000)
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (31,778)	\$ (23,943)	\$ (57,835)
Other Expenses - Donations	DCEO	20221.0255	\$ (34,000)	\$ (18,958)	\$ (22,186)
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (551)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (8,018)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (22,000)	\$ (25,904)	\$ (22,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (25,638)	\$ (27,135)	\$ (25,603)
<i>Sub-total - Cash</i>			\$ (179,413)	\$ (151,320)	\$ (193,603)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (265,951)	\$ (275,303)	\$ (275,000)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (21,230)	\$ (26,736)	\$ (22,800)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (287,181)	\$ (302,039)	\$ (297,800)
Total Operating Expenditure			\$ (466,594)	\$ (453,359)	\$ (491,403)
Operating Income					
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ -	\$ 1,800	\$ -
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 50,000	\$ 50,000	\$ 50,000
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 25,000	\$ 37,666	\$ 25,000
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ 21,421	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 76,105	\$ 111,992	\$ 76,105
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 76,105	\$ 111,992	\$ 76,105
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (21,762)	\$ (21,762)	\$ (23,370)
Total Capital Expenditure			\$ (21,762)	\$ (21,762)	\$ (23,370)
Operating Expenditure					
Financial Expenses - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (5,207)	\$ (4,779)	\$ (3,567)
Total Operating Expenditure			\$ (5,207)	\$ (4,779)	\$ (3,567)
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,096,873)	\$ (3,011,861)	\$ (3,076,847)
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 320,503	\$ 365,181	\$ 347,743

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 12 - TRANSPORT					
ROAD MAINTENANCE					
Operating Expenditure					
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (1,635)	\$ (3,500)
Other Expenses - Signs Audit (incl Kendenup Street Numbers)	MGR WORKS	21211.0302	\$ (6,000)	\$ (1,925)	\$ (6,000)
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (10,000)	\$ (9,200)	\$ (5,000)
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (1,250)	\$ (5,000)
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ -
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (5,000)	\$ (1,559)	\$ (5,000)
Road Maintenance (PC) - General	MGR WORKS	20225.0126	\$ (1,300,000)	\$ (1,503,193)	\$ (1,350,000)
Road Maintenance (PC) - Tree Pruning	MGR WORKS	20225.0390	\$ (165,000)	\$ (170,338)	\$ (170,000)
Road Maintenance (PC) - Edge Patching	MGR WORKS	20225.0391	\$ (50)	\$ (50)	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	MGR WORKS	20225.0392	\$ -	\$ -	\$ (30,000)
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (1,618,067)	\$ (553,993)	\$ (1,064,074)
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (1,011)	\$ (3,000)
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (70,000)	\$ (71,319)	\$ (70,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (71,310)	\$ (75,468)	\$ (71,212)
<i>Sub-total - Cash</i>			\$ (3,256,927)	\$ (2,390,941)	\$ (2,812,786)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (3,218,900)	\$ (3,218,900)	\$ (3,220,000)
Non Cash Expenses - Depreciation - Footpaths Infrastructure	ACCOUNTANT	20224.0190	\$ (74,987)	\$ (74,987)	\$ (75,000)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (162,996)	\$ (162,996)	\$ (163,000)
Non Cash Expenses - Loss on Sale of Road Assets	ACCOUNTANT	20224.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Drainage Assets	ACCOUNTANT	20224.0380	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Footpath Assets	ACCOUNTANT	20224.0382	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (3,456,883)	\$ (3,456,883)	\$ (3,458,000)
Total Operating Expenditure			\$ (6,713,810)	\$ (5,847,824)	\$ (6,270,786)
Operating Income					
Grant Income - Asset Management	MGR WORKS	10133.0089	\$ -	\$ -	\$ -
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -
Contributions - Roadworks Contributions	MGR WORKS	10134.0197	\$ 1,462,367	\$ 91	\$ 1,462,276
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 1,000	\$ 505	\$ 1,000
Total Operating Income			\$ 1,463,367	\$ 596	\$ 1,463,276
TOTAL TRANSPORT OPERATING EXPENSES			\$ (6,713,810)	\$ (5,847,824)	\$ (6,270,786)
TOTAL TRANSPORT OPERATING INCOME			\$ 1,463,367	\$ 596	\$ 1,463,276

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 13 - ECONOMIC SERVICES					
RURAL SERVICES					
Operating Expenditure					
Other Expenses - Donations	DCEO	21305.0255	\$ (5,000)	\$ (5,000)	\$ (4,800)
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ (841)	\$ (3,000)
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (12,000)	\$ (9,271)	\$ (10,000)
Other Expenses - Boutique Abattoir Study	MGR DEV SVCS	21305.0543	\$ (12,204)	\$ (12,204)	\$ -
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (16,350)	\$ (17,302)	\$ (16,328)
Total Operating Expenditure			\$ (49,554)	\$ (44,618)	\$ (35,128)
Operating Income					
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 1,089	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ -	\$ 2,000
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 12,000	\$ 9,299	\$ 10,000
Total Operating Income			\$ 17,000	\$ 10,388	\$ 15,000
FERAL PIG ERADICATION PROGRAM					
Operating Expenditure					
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (70,000)	\$ (85,618)	\$ (20,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (8,000)	\$ (6,129)	\$ (5,000)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (3,000)	\$ (2,550)	\$ (2,500)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (12,000)	\$ (11,406)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (5,000)	\$ (4,800)	\$ (4,000)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (98,000)	\$ (110,503)	\$ (56,500)
Operating Income					
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 13,500	\$ 13,500	\$ 5,000
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ -	\$ 5,000	\$ 25,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ -	\$ -	\$ -
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 20,000	\$ 27,380	\$ 10,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 7,000	\$ 52,854	\$ 16,500
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ 57,500	\$ 11,769	\$ -
Total Operating Income			\$ 98,000	\$ 110,503	\$ 56,500
TOURISM & AREA PROMOTION					
Operating Expenditure					
Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (12,000)	\$ (9,771)	\$ (10,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (18,000)	\$ (17,752)	\$ (16,000)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,068)	\$ (1,500)
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (50,000)	\$ (49,498)	\$ (92,040)
Other Expenses - Anniversary 50 Years of Grape Growing	CEO	21311.0373	\$ (23,600)	\$ (23,017)	\$ -
Other Expenses - Wine Industry Support	CEO	21311.0375	\$ (20,000)	\$ (20,000)	\$ -
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (63,488)	\$ (67,189)	\$ (63,401)
<i>Sub-total - Cash</i>			<i>\$ (188,588)</i>	<i>\$ (188,295)</i>	<i>\$ (182,941)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (45,368)	\$ (45,323)	\$ (47,500)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (2,475)	\$ (3,259)	\$ (2,500)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21313.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			<i>\$ (47,843)</i>	<i>\$ (48,582)</i>	<i>\$ (50,000)</i>
Total Operating Expenditure			\$ (236,431)	\$ (236,877)	\$ (232,941)
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -
Other Income - Anniversary - 50 Years of Grape Growing	ACCOUNTANT	11312.0232	\$ 18,740	\$ 13,118	\$ -
Other Income - Wine Industry Support	ACCOUNTANT	11312.0375	\$ 20,000	\$ 20,000	\$ -
<i>Sub-total - Cash</i>			<i>\$ 38,740</i>	<i>\$ 33,118</i>	<i>\$ -</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 38,740	\$ 33,118	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
BUILDING CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,500)	\$ (118)	\$ (4,500)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (142,123)	\$ (136,310)	\$ (142,036)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (5,000)	\$ -	\$ (8,565)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (34,695)	\$ (37,090)	\$ (34,567)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,196)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (7,469)	\$ (6,349)	\$ (7,492)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ (405)	\$ (500)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (4)	\$ (500)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (14,000)	\$ (13,977)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (7,000)	\$ (14,779)	\$ (7,000)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (2,000)	\$ (1,859)	\$ (2,500)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (2,251)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (10,000)	\$ (10,183)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (40,215)	\$ (42,559)	\$ (40,160)
<i>Sub-total - Cash</i>			\$ (272,202)	\$ (267,080)	\$ (287,021)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (2,957)	\$ (3,096)	\$ (3,000)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ -	\$ (1,816)	\$ (1,862)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ -	\$ (3,113)	\$ (3,191)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,957)	\$ (8,025)	\$ (8,052)
Total Operating Expenditure			\$ (275,159)	\$ (275,105)	\$ (295,073)
Operating Income					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 14,000	\$ 16,727	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 402	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 606	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 7,000	\$ 16,581	\$ 7,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 35,478	\$ 34,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 500	\$ 2,816	\$ 500
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ -	\$ 5,000
<i>Sub-total - Cash</i>			\$ 62,000	\$ 72,610	\$ 73,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 62,000	\$ 72,610	\$ 73,000

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
CATTLE SALEYARDS					
Operating Expenditure					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (3,307)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (236,280)	\$ (232,831)	\$ (243,826)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (23,415)	\$ (23,312)	\$ (24,450)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (825)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (886)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ -	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (4,250)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (9,891)	\$ (10,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (2,000)	\$ (2,552)	\$ (3,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (5,500)	\$ (5,302)	\$ (5,500)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ (6,563)	\$ (10,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (4,290)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (31,820)	\$ (35,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (3,000)	\$ (2,444)	\$ (3,000)
Other Expenses - NSQA Expenses	SALEYARDS MGR	21322.0357	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (22,000)	\$ (5,737)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (15,000)	\$ (19,815)	\$ (25,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ (99)	\$ (1,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (9,645)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ -	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (6,000)	\$ (4,643)	\$ (6,000)
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (25,000)	\$ (14,816)	\$ (25,000)
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (72,000)	\$ (52,849)	\$ (65,000)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (74,633)	\$ (78,987)	\$ (74,531)
<i>Sub-total - Cash</i>			\$ (568,828)	\$ (514,864)	\$ (579,307)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (27,264)	\$ (27,882)	\$ (29,500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (426,137)	\$ (440,916)	\$ (456,000)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (18,264)	\$ (16,307)	\$ (20,000)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (16,622)	\$ (17,800)	\$ (18,000)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ (2,100)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ -	\$ (2,966)	\$ (3,041)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ -	\$ (1,515)	\$ (1,553)
<i>Sub-total - Non Cash</i>			\$ (488,286)	\$ (507,386)	\$ (530,194)
Total Operating Expenditure			\$ (1,057,114)	\$ (1,022,250)	\$ (1,109,501)
Operating Income					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 67,000	\$ 60,964	\$ 62,500
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 18,000	\$ 23,397	\$ 18,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ 12,000	\$ 12,800
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 8,000	\$ 7,365	\$ 8,240
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 12,000	\$ 10,396	\$ 11,400
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 8,500	\$ 8,783	\$ 8,500
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 8,000	\$ 4,639	\$ 5,550
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 560,000	\$ 516,397	\$ 547,000
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 12,000	\$ 10,622	\$ 12,360
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 4,000	\$ 6,233	\$ 6,300
<i>Sub-total - Cash</i>			\$ 710,300	\$ 660,796	\$ 692,650
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 710,300	\$ 660,796	\$ 692,650
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (346,814)	\$ (361,454)	\$ (416,851)
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (34,128)	\$ -	\$ (22,092)
Total Capital Expenditure			\$ (34,128)	\$ -	\$ (22,092)
Operating Expenditure					
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (16,249)	\$ -	\$ (6,602)
Total Operating Expenditure			\$ (16,249)	\$ -	\$ (6,602)

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
OTHER ECONOMIC SERVICES					
Operating Expenditure					
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (44,280)	\$ (46,100)	\$ (45,000)
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ (102)	\$ (2,000)
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ (90)	\$ (100)
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,374)	\$ (9,922)	\$ (9,361)
<i>Sub-total - Cash</i>			\$ (55,754)	\$ (56,214)	\$ (56,461)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (4,263)	\$ (4,472)	\$ (4,500)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,263)	\$ (4,472)	\$ (4,500)
Total Operating Expenditure			\$ (60,017)	\$ (60,686)	\$ (60,961)
Operating Income					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 39,280	\$ 43,107	\$ 40,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ 500	\$ 304	\$ 500
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ -	\$ 500
<i>Sub-total - Cash</i>			\$ 40,280	\$ 43,411	\$ 41,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 40,280	\$ 43,411	\$ 41,000
VEHICLE LICENSING					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (1,003)	\$ (1,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (56,952)	\$ (57,188)	\$ (56,909)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,340)	\$ (5,504)	\$ (5,335)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,851)	\$ (1,573)	\$ (1,850)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (108,602)	\$ (114,937)	\$ (108,453)
<i>Sub-total - Cash</i>			\$ (174,145)	\$ (180,205)	\$ (173,947)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ (1,252)	\$ (1,283)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ -	\$ (420)	\$ (431)
<i>Sub-total - Cash</i>			\$ -	\$ (1,672)	\$ (1,714)
Total Operating Expenditure			\$ (174,145)	\$ (181,877)	\$ (175,661)
Operating Income					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 97,989	\$ 100,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 587	\$ 500
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ -	\$ -
Total Operating Income			\$ 100,500	\$ 98,576	\$ 100,500
<i>Operating Surplus / (Deficit)</i>			\$ (73,645)	\$ (83,301)	\$ (75,161)
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,966,669)	\$ (1,931,916)	\$ (1,972,366)
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 1,066,820	\$ 1,029,402	\$ 978,650

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PROGRAM 14 - OTHER PROPERTY & SERVICES					
PRIVATE WORKS					
Operating Expenditure					
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (30,000)	\$ (15,029)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (15,245)	\$ (16,136)	\$ (15,225)
Total Operating Expenditure			\$ (45,245)	\$ (31,165)	\$ (45,225)
Operating Income					
Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 34,500	\$ 5,706	\$ 34,500
Total Operating Income			\$ 34,500	\$ 5,706	\$ 34,500
<i>Operating Surplus / (Deficit)</i>			\$ (10,745)	\$ (25,459)	\$ (10,725)
PUBLIC WORKS OVERHEADS					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (25,000)	\$ (26,562)	\$ (25,000)
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (34,000)	\$ (37,195)	\$ (36,000)
Employee Costs - Travel & Accommodation	MGR WORKS	20260.0267	\$ (3,000)	\$ (2,787)	\$ (4,000)
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (1,098)	\$ (1,000)
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (315,105)	\$ (330,876)	\$ (337,494)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (500)	\$ (2,598)	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (179,214)	\$ (185,698)	\$ (189,412)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (17,000)	\$ (17,206)	\$ (17,000)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (60,646)	\$ (52,002)	\$ (53,042)
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (386,758)	\$ (394,011)	\$ (401,891)
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (9,266)	\$ (10,000)
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (20,000)	\$ (22,651)	\$ (20,000)
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (1,554)	\$ (3,500)
Other Expenses - Event Road Closures	MGR WORKS	20262.0394	\$ (4,000)	\$ (3,264)	\$ (4,000)
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (15,000)	\$ (15,828)	\$ (17,500)
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (6,510)	\$ (7,500)
Other Expenses - Carting to Stockpile/Pit Reinstatement	MGR WORKS	20262.0324	\$ -	\$ (6,780)	\$ -
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (14,219)	\$ (10,000)
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (30,000)	\$ (26,362)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (7,978)	\$ (10,000)
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (3,000)	\$ (1,074)	\$ (2,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (1,487)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (105)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (30,000)	\$ (19,682)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (145,851)	\$ (154,705)	\$ (145,651)
<i>Sub-total - Cash</i>			\$ (1,313,824)	\$ (1,341,498)	\$ (1,353,240)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (8,569)	\$ (9,666)	\$ (9,200)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (62,788)	\$ (65,552)	\$ (67,500)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (89,539)	\$ (93,741)	\$ (96,000)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (3,641)	\$ (3,900)	\$ (4,000)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ (18,297)	\$ (18,755)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ (13,327)	\$ (13,660)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (13,467)	\$ (6,517)	\$ (17,444)
<i>Sub-total - Non Cash</i>			\$ (178,004)	\$ (211,000)	\$ (226,559)
Sub-total Operating Expenditure			\$ (1,491,828)	\$ (1,552,499)	\$ (1,579,799)
Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,491,828	\$ 1,552,499	\$ 1,579,799
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 7,020	\$ 6,760
Other Income - Other	ACCOUNTANT	11411.0232	\$ 1,500	\$ -	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 8,260	\$ 7,020	\$ 8,260
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 8,260	\$ 7,020	\$ 8,260

	Responsible Officer	Account Number	Amended Budget 30 June 2016	Estimated Actual 30 June 2016	Budget 30 June 2017
PLANT OPERATION COSTS					
Operating Expenditure					
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (64,569)	\$ (73,517)	\$ (74,987)
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (80)	\$ (3,000)
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (57,400)	\$ (58,989)	\$ (60,169)
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (40,964)	\$ (41,634)	\$ (42,467)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (6,101)	\$ (7,362)	\$ (7,509)
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (2,060)	\$ (1,751)	\$ (1,786)
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (1,164)	\$ (5,000)
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (18,556)	\$ (25,000)
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (242,500)	\$ (245,822)	\$ (250,000)
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (10,894)	\$ (15,000)
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (32,000)	\$ (24,840)	\$ (32,000)
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (115,000)	\$ (120,736)	\$ (120,000)
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (10,427)	\$ (10,000)
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (40,000)	\$ (14,448)	\$ (40,000)
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (70,000)	\$ (31,504)	\$ (50,000)
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (1,010)	\$ (5,000)
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (20,000)	\$ (7,451)	\$ (10,000)
<i>Sub-total - Cash</i>			\$ (754,094)	\$ (670,185)	\$ (752,418)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (450,851)	\$ (418,936)	\$ (425,000)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (127,559)	\$ -	\$ (9,772)
<i>Sub-total - Non Cash</i>			\$ (578,410)	\$ (418,936)	\$ (434,772)
Sub-total Operating Expenditure			\$ (1,332,504)	\$ (1,089,121)	\$ (1,187,190)
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,332,504	\$ 1,089,121	\$ 1,187,190
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 49,439	\$ 46,751	\$ 78,189
Total Operating Income			\$ 49,439	\$ 46,751	\$ 78,189
UNCLASSIFIED					
Operating Expenditure					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,000)	\$ (1,727)	\$ (2,000)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (20,000)	\$ (19,672)	\$ (20,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (5,541)	\$ (5,000)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (5,000)	\$ (4,276)	\$ (5,000)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (852)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (2,273)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (15,072)	\$ (15,950)	\$ (15,051)
<i>Sub-total - Cash</i>			\$ (49,072)	\$ (50,291)	\$ (49,051)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (362)	\$ (380)	\$ (400)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ (19,519)	\$ (20,500)	\$ (20,500)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (19,881)	\$ (20,880)	\$ (20,900)
Total Operating Expenditure			\$ (68,953)	\$ (71,171)	\$ (69,951)
Operating Income					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 30,000	\$ 49,353	\$ 50,000
Other Income - Lease Rental	DCEO	11420.0230	\$ 500	\$ 955	\$ 1,000
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,000	\$ 3,432	\$ 1,000
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 31,500	\$ 53,740	\$ 52,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 31,500	\$ 53,740	\$ 52,000
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (114,198)	\$ (102,336)	\$ (115,176)
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 123,699	\$ 113,217	\$ 172,949

FEES AND CHARGES



FEES & CHARGES

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
<u>PROGRAM 4 - Governance</u>			
Publications			
'Rich and Beautiful' Book	** c	\$28.00	\$30.00
'Mountain Country ' Book (Retailers only - per six book)	** c	N/A	\$90.00
Rate Book Enquiry			
Written Rate Searches	** c	\$28.00	\$30.00
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$36.00	\$38.00
Rate - Other			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$26.00	\$27.00
Copy Of Rates Notice - Current Year - Per Notice	** c	\$6.00	\$6.00
Copy Of Rates Notice - Previous Year - Per Notice	** c	\$12.00	\$12.50
Freedom of Information			
Freedom of Information Charges as Set under the FOI Act Regulations:			
- Application Fee	s	\$30.00	\$30.00
- Charge for Time Dealing with the Application - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Access Time Supervised by Staff - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Photocopying Staff Time - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Black & White Photocopy - A4	s	\$0.30	\$0.35
- Black & White Photocopy - A3	c	\$0.60	\$0.65
- Colour Photocopy - A4	c	\$2.00	\$2.10
- Colour Photocopy - A3	c	\$4.00	\$4.20
Other			
Provision of Rural Street Number	** c	\$20.00	\$0.00
Hire of Video/Data Projector - Per Day	** c	\$65.00	\$68.00
Hire of Video/Data Projector - Bond	** c	\$130.00	\$135.00
Hire of Electronic Equipment- Per Day	** c	\$33.00	\$35.00
Hire of Electronic Equipment - Bond	** c	\$120.00	\$120.00
Shire Maps	** c	\$28.00	\$30.00
Sale of GIS Images (A4)	** c	\$12.00	\$12.50
Sale of GIS Images (A3)	** c	\$36.00	\$37.00
Staff Charge-Out Fee - Per Hour	** c	\$80.00	\$84.00
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)	** c	N/A	\$40.00

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
<u>PROGRAM 5 - Law, Order & Public Safety</u>			
Companion Animal Licences			
<u>Dog Registrations</u>			
- Unsterilised - One Year	s	\$50.00	\$50.00
- Unsterilised - Three Years	s	\$120.00	\$120.00
- Unsterilised - Lifetime	s	\$250.00	\$250.00
- Sterilised - One Year	s	\$20.00	\$20.00
- Sterilised - Three Years	s	\$42.50	\$42.50
- Sterilised - Lifetime	s	\$100.00	\$100.00
- Guide Dogs	s	Nil	Nil
- Dogs Used for Droving or Tending Stock	s	25% of fee	25% of fee
- Dogs Owned by Pensioners	s	50% of fee	50% of fee
- Foxhounds, bona fide kept together in a kennelled pack of not less than ten	s	\$40.00 per pack	\$40.00 per pack
- Registration After 31 May (Current Year Only)	s	50% of fee	50% of fee
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act where not otherwise registered - per establishment	s	\$200.00	\$200.00
<u>Cat Registrations</u>			
- New or Renewed - One Year	s	\$20.00	\$20.00
- New or Renewed - One Year (If application made after 31 May until next 31 October)	s	\$10.00	\$10.00
- New or renewed registration for three years	s	\$42.50	\$42.50
- Registration for Life	s	\$100.00	\$100.00
- Approved Breeding Cats (Per breeding cat - male or female)	s	\$100.00	\$100.00
- Pensioner Fee	s	50% of fee	50% of fee
<u>IMPOUNDING FEES - DOGS</u>			
- First Offence - for owner	c	\$80.00	\$84.00
- Second Offence - for owner	c	\$95.00	\$100.00
- Third Offence & Thereafter - for owner	c	\$132.00	\$138.00
Daily Care	c	\$26.00	\$27.00

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
<u>IMPOUNDING FEES - CATS</u>			
- First Offence - for owner	c	\$80.00	\$84.00
- Second Offence - for owner	c	\$95.00	\$100.00
- Third Offence & Thereafter - for owner	c	\$132.00	\$138.00
Daily Care	c	\$16.00	\$27.00
<u>IMPOUNDING FEES - VEHICLES</u>			
Cost of Removal - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time
Impounding Fee Daily while in Pound	c	\$14.00	\$15.00
<u>IMPOUNDING FEES - STOCK</u>			
All Stock Impounded Between 8.00am & 5.00pm:			
- First Offence	c	\$100.00	\$105.00
- Second Offence	c	\$125.00	\$130.00
- Third Offence & Thereafter	c	\$150.00	\$157.00
All Stock Impounded Between 5.00pm & 8.00am:			
- First Offence	c	\$130.00	\$135.00
- Second Offence	c	\$155.00	\$162.00
- Third Offence & Thereafter	c	\$185.00	\$190.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$28.00	\$30.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$14.00	\$14.50
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	c	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)
<u>MISCELLANEOUS</u>			
Bond - Animal Trap	c	\$60.00	\$63.00
Bond - Anti Barking Dog Collar	c	\$60.00	\$63.00
Destruction of Animals at owner's Request	** c	\$80.00	\$84.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	c	\$25.00	\$26.00

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

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
<u>PROGRAM 7 - Health</u>			
Health Administration & Inspection			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$142.00	\$150.00
Hawker's Licence - Non Food/Per Annum	c	\$25.00	\$26.00
Annual Registration of Lodging House	c	\$250.00	\$260.00
License & Renewal of Morgue	c	\$113.00	\$118.00
Health Assessment Fee	c	\$118.00	\$124.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$60.00	\$63.00
The following fees and charges are prescribed under various regulations made under the Health Act 1911 and the Food Act 2008 and do not require endorsement by the Council:			
- Food Regulations 2009			
- Health (Food Standards) (Administration) Regulations 1986			
- Health (Pet Meat) Regulations 1990			
- Health (Offensive Trades Fees) Regulations 1976			
- Health (Public Buildings) Regulations 1992			
- Health (Food Hygiene) Regulations 1993			
- Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974			
Caravan Parks & Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer			
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997			
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:			
- Rigid Annex/Shed/Other Structures	c	\$57.00	\$60.00
- Park Home	c	\$118.00	\$123.00
- Temporary Accommodation	c	\$118.00	\$123.00
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)			
Government Dam Water Charge - Per Kilotitre	** c	\$0.65	\$0.65

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
<u>PROGRAM 10 - Community Amenities</u>			
Refuse Collection Services (Receptacle Charge)			
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one approved rubbish bin pickup per week and one 240 litre recycling bin per fortnight at no extra charge, per annum			
	c	\$190.00	\$195.00
Weekly Service - Commercial & Industrial - This charge permits one approved 240 litre bin pickup, per annum			
	c	\$190.00	\$195.00
Additional Services - All - per annum			
	c	\$190.00	\$195.00
Replacement 120 Litre Blue Bin			
		\$70.00	\$73.00
Replacement 240 Litre Green Bin (Yellow Lid)			
		\$124.00	\$130.00
Replacement of Lost/Misplaced Additional Bin Stickers			
		\$5.50	\$6.00
Waste Disposal at Landfill Sites & Transfer Stations			
<u>Attended & Fenced Landfill Sites & Transfer Stations</u> (Mount Barker, Kendenup, Porongurup, Kamballup)			
Four tokens per month per domestic household be issued to rural properties who do not receive a Council provided kerbside pickup service be adopted as the method for collecting fees & charges for the disposal of waste at the Council's various landfill and transfer station sites for the 2016/2017 financial year. The following fees and token values will be charged:			

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

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

Item	Statutory (s) or Council (c) Fee Tokens Required	2015/2016	2016/2017
1 x 120L or 240L Mobile Garbage Bin - Units of 240L Thereafter	1 c	\$3.45	\$3.75
Car Boot Load	1 c	\$3.45	\$3.75
Station Wagon Boot Load	2 c	\$6.90	\$7.50
Mattress	2 c	N/A	\$7.50
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	4 c	\$13.80	\$15.00
Small Truck (2-4 tonne)	12 c	\$41.40	\$45.00
Medium Truck (4-6 tonne)	24 c	\$82.80	\$90.00
Truck (6-8 tonne)	24 c	\$82.80	\$90.00
Truck - 8 Plus Tonne Single Axle	50 c	\$172.50	\$187.50
Truck - 8 Plus Tonne Dual Axle	50 c	\$172.50	\$187.50
Truck (Semi Trailer 20m ³ Capacity)	100 c	\$345.00	\$375.00
Truck (8 tonne Rubbish Truck - Compacted)	100 c	\$345.00	\$375.00
Bulk Bin (3m ³ or Less)	12 c	\$41.40	\$45.00
Bulk Bin (3m ³ - 6m ³)	16 c	\$55.20	\$60.00
Bulk Bin (6m ³ - 10m ³)	24 c	\$82.80	\$90.00
Bulk Bin (11m ³ - 20m ³)	40 c	\$138.00	\$150.00
Bulk Bin (21m ³ - 30m ³)	58 c	\$200.10	\$217.50
Bulk Bin (Exceeding 30m ³)	61 c	\$210.45	\$228.75
Car Body (If placed in Recyclable Area)	18 c	\$62.10	\$67.50
Truck Body/Large Equipment (If Recyclable)	18 c	\$62.10	\$67.50
White Goods	Free c	No charge	No charge
Asbestos - \$/m ³ or part thereof - Accepted at O'Neill Road site only	50 c	\$172.50	\$187.50
Batteries (Car, Truck etc)	Free c	No charge	No charge
Untaminated, Sorted Scrap Metal	c	Charged as per Item	Charged as per Item
Untaminated Timber	Free c	No charge	No charge
Untaminated Green Waste	Free c	No charge	No charge
Clean Fill	Free c	No charge	No charge
Septage (\$/kl)	16 c	\$55.20	\$60.00
After Hours Septage Disposal call Out Fee	60 c	\$207.00	\$225.00
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1 c	\$3.45	\$3.75
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1 c	\$3.45	\$3.75
Carcasses (Large Animal ie: cow, horse)	4 c	\$13.80	\$15.00
After Hours Carcass Disposal call Out Fee	60 c	\$207.00	\$225.00
Recyclables (If placed in provided bin or nominated area)	Free c	No charge	No charge
Cardboard From Commercial Operators (m ³)	4 c	\$13.80	\$15.00

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

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

Tyres (Based On Costs as Charged to the Council)	Statutory (s) or Council (c) Fee Tokens		2015/2016	2016/2017
	- Passenger Vehicle & Motor Cycle Tyres	1	c	\$3.45
- Light Truck Tyres	2	c	\$6.90	\$7.50
- Truck Tyres	5	c	\$17.25	\$18.75
- Super Single Truck Tyres	6	c	\$20.70	\$22.50
- Passenger Tyre On Rim	3	c	\$10.35	\$11.25
- Light Truck Tyre 4x4 on Rim - not Split Rim	4	c	\$13.80	\$15.00
- Truck Tyre On Rim	11	c	\$37.95	\$41.25
- Small Forklift Tyre Up to 30cm	1	c	\$3.45	\$3.75
- Medium Forklift Tyre 30cm to 45cm	4	c	\$13.80	\$15.00
- Large Forklift Tyre 45cm to 60cm	4	c	\$13.80	\$15.00
- Solid Forklift Tyre Small up to 30cm	5	c	\$17.25	\$18.75
- Solid Forklift Tyre Medium 30cm to 45cm	6	c	\$20.70	\$22.50
- Solid Forklift Tyre Large 45cm to 60 cm	7	c	\$24.15	\$26.25
- Solid Forklift Tyre Extra Large 60cm to 1m	26	c	\$89.70	\$97.50
- Solid Forklift Tyre 1m & Above Per Tonne	53	c	\$182.85	\$198.75
- Tractor Tyre Small Up to 1m	14	c	\$48.30	\$52.50
- Tractor Tyre large 1m to 2m	30	c	\$103.50	\$112.50
- Bobcat Tyre	3	c	\$10.35	\$11.25
- Earthmover Tyre Small Up to 1m	34	c	\$117.30	\$127.50
- Earthmover Tyre Medium 1m to 1.5m	45	c	\$155.25	\$168.75
- Earthmover Tyre large 1.5m to 2m	70	c	\$241.50	\$262.50
- Grader Tyre	30	c	\$103.50	\$112.50
<u>Rocky Gully</u>				
Clean Fill		c	No charge	No charge
Uncontaminated & Sorted Scrap Metal		c	No charge	No charge
Uncontaminated Green Waste		c	No charge	No charge

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
Town Planning			
1 Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$113.00	\$120.00
1A Determination of a Planning Consent Application for All 'AA' & 'SA' Developments where the Estimated Cost of the Development Is:			
(a) not more than \$50,000	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
(b) more than \$50,000 but not more than \$500,000	s		
(c) more than \$500,000 but not more than \$2.5 million	s		
(d) more than \$2.5 million but not more than \$5 million	s		
(e) more than \$5 million but not more than \$21.5 million -	s		
(f) more than \$21.5 million	s		
where a development has commenced or been carried out:		Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
2 Provision of a subdivision clearance:			
(a) not more than five lots	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
(b) more than five lots but not more than 195 lots	s		
(c) more than 195 lots	s		
3 Application for approval of home occupation			
(a) Initial Fee	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
(b) Renewal Fee	s		

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
4 Applications for change of use or for alteration or extension or change of a non-conforming use where 'development' is not occurring and includes where the proposal has commenced or been carried out	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
5 Reply to a Property Settlement Questionnaire (Orders and Requisitions)	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
6 Determination of a Planning Consent Application for Signs	c	\$57.00	\$60.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$57.00	\$60.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$57.00	\$60.00
9 <u>SCHEME AMENDMENTS AND STRUCTURE PLANS</u>			
The fees, charges and costs associated with processing and considering scheme amendments and structure plans are determined using the Town Planning (Local Government Planning Fees) Regulations fees structure guidelines. In general terms, the fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. The following fees are applicable, depending on the complexity of the application:			
- Fee for a Simple Amendment	c	\$2,750.00	\$2,880.00
- Fee for a Medium Amendment	c	\$4,840.00	\$5,080.00
- Fee for a Complex Amendment	c	\$8,250.00	\$8,660.00
- Fee for a Structure Plan	c	\$4,840.00	\$5,080.00
10 <u>SCHEME AMENDMENT REQUESTS</u>			
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		\$745.00	\$780.00

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
11 <u>EXTRACTIVE INDUSTRIES</u>			
Development Application	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
Annual Licence Fee under Local Law	c	\$175.00	\$185.00
Transfer of Licence Fee under Local Law	c	\$60.00	\$63.00
Licence Renewal Fee under Local Law	c	\$60.00	\$63.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,490.00	\$2,610.00
12 <u>ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW</u>			
Application for Permit Fee	c	\$125.00	\$130.00
Permit Renewal/Transfer Fee	c	\$60.00	\$63.00
13 <u>CASH IN LIEU OF CAR PARKING</u>			
Payment Per Car Bay	c	Payment per bay of \$4,000.00 for construction and a current valuation for the land content at 25m ² per bay	Payment per bay of \$4,200.00 for construction and a current valuation for the land content at 25m ² per bay
14 <u>STRATA TITLES</u>			
Processing of applications and issuing of Local Government Authority Certificates	s	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1
15 <u>RELOCATED DWELLINGS</u>			
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$10,000.00	\$10,000.00
16 <u>ROAD MAINTENANCE CONTRIBUTION</u>			
Road maintenance contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.	c	\$3,200.00	\$3,360.00
17 <u>ADVERTISING COSTS</u>			
Charge for proposals requiring advertising such as 'SA' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be refunded.	c	Actual Costs	Actual Costs

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
Cemeteries			
Funeral Director's Licence Fee - Annual	c	\$424.00	\$445.00
Funeral Director's Licence Fee - Single Interment	c	\$160.00	\$168.00
Monumental Mason's Licence Fee - Annual	c	\$56.00	\$75.00
Grave Number Plate	c	\$24.00	\$25.00
Single Funeral Permit (Not Funeral Directors)	c	\$567.00	\$595.00
Photos of a Grave	c	\$28.00	\$29.00
(a) Application (or renewal) for a Grant of Right of Burial - 25 Years - Includes Natural Earth Burials			
- Land 2.44m x 1.2m (per plot)	c	\$1,060.00	\$1,110.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	\$300.00	\$315.00
(b) Application to erect a headstone and/or monument/kerbing	** c	\$56.00	\$60.00
(c) Application for a Burial for:			
- an ordinary grave	c	\$1,060.00	\$1,200.00
- an Ordinary Grave (Section E - Headstone Section of Mount Barker Cemetery West)	** c	\$1,139.00	\$1,200.00
- a grave for any child under seven or stillborn	c	\$635.00	\$1,000.00
- extra charge for each interment on a Saturday, Sunday or Public Holiday	c	\$370.00	\$1,000.00
Note - Standard grave depth is 2.1m.			
(d) Application for Transfer of Right of Burial or Right of Memorial (Niche)	c	\$56.00	\$60.00
(e) Re-Opening/Exhumation			
- Reopening	c	\$1,134 - \$1,814	\$1,200.00
- Exhumation	c	Actual Costs to be Charged	Actual Costs to be Charged
(f) Reburial After Exhumation	c	\$907.00	Fee for standard burial applies
(g) Interment of Ashes in a Grave or Niche (Includes plaque installation; plus actual costs for bronze plaque)			
- Monday to Friday	** c	\$424.00	\$475.00
- Saturday, Sunday & Public Holidays	** c	\$636.00	\$950.00
- Vases for niche wall	** c	\$80.00	\$84.00

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
(h) Miscellaneous Charges - Mount Barker (West) Cemetery			
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque)	** c	\$180.00	\$200.00
Installation of Additional Plaques - Memorial Seats (plus cost of plaque)	** c	Actual Costs to be charged	\$200.00
Memorial Rock - Standard - Up to 700mm High	** c	\$3,400.00	\$2,500.00
Memorial Seat	** c	\$4,535.00	\$3,000.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$2,268.00	\$1,500.00
Memorial Tree - Medium - 2m to 4m	** c	\$3,400.00	\$2,000.00
Memorial Tree - Large - Over 4m	** c	\$4,535.00	\$2,500.00
<i>*The costs for memorial trees, seats and rocks include the grant of memorial and the option of a memorial bedrock / flower vase, which can hold up to two sets of ashes</i>			
Memorial Tree - Plaques and Cameos	** c	Actual Costs to be charged	Actual Costs to be charged
Memorial Niches (Eg: Bedrock, water urn) - Excludes interment of ashes	** c	Actual Costs to be charged	Actual Costs of materials and installation to be charged



SCHEDULE OF FEES AND CHARGES
Effective from 1 August 2016

Budget 2016/2017

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
PROGRAM 11 - Recreation & Culture			
All facilities			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	\$20.00	\$20.00
Provision of additional bins for events (for five bins or part thereof)	c	\$50.00	\$52.00
Plantagenet District Hall			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$42.00	\$44.00
Full Day - More than Four Hours	** c	\$84.00	\$88.00
Chair Set Up Fee	** c	\$84.00	\$88.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			
Lesser Hall - Not for Hire			
Other Halls			
Kamballup, Kendenup and Narrikup Halls			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Per Half Day	** c	\$14.00	\$15.00
Per Full Day	** c	\$28.00	\$29.00
Per Half Day Regular Booking	** c	\$8.50	\$9.00
Per Full Day Regular Booking	** c	\$14.00	\$15.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			
Frost Pavilion			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$63.50	\$67.00
Full Day - More than Four Hours	** c	\$127.00	\$133.00
Per hour Rate	** c	\$20.00	\$21.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
Taylor-Dennis Pavilion			
Bond - Functions Without Alcohol	c	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A
Half Day - less than Four Hours	c	\$34.00	\$0.00
Full Day - More than Four Hours	**	\$56.00	\$0.00
Chair Set Up Fee	**	\$56.00	\$59.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			
Skinner Pavilion			
Half Day - less than Four Hours	**	\$28.00	\$29.00
Full Day - More than Four Hours	**	\$56.00	\$60.00
Frost Park Sheep Pavilion			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Half Day - less than Four Hours	**	\$34.00	\$35.00
Full Day - More than Four Hours	**	\$56.00	\$60.00
Annual Rental	**	\$284.00	\$300.00
Landmark - Sheep Pavilion - Plus 10% Private Pen Hire	**	\$290.00	\$300.00
Cleaning Fee - Sheep Sales	**	\$454.00	\$475.00
Private Sales - Cattle, Sheep or Goats - Plus 10% Private Pen Hire	c	\$454.00	\$475.00
Bond On Sheep Pens	c	\$300.00	\$300.00
Showers & Toilets Only (Above bonds apply)	**	\$40.00	\$42.00
<i>Landmark Sheep Sales - \$30.00 inc GST Income To Be Paid To Agricultural Society</i>			
<i>Private Sales - \$47.50 inc GST Income To Be Paid To Agricultural Society</i>			
Frost Park			
Bond for Hire of Oval	c	\$400.00	\$400.00
Bond for Hire of Shared Equine Facility	c	\$500.00	\$500.00
Agricultural Shows/Field Days	**	\$567.00	\$595.00
Shared Equine Facility - Per Day	**	\$57.00	\$60.00
Shared Equine Facility - Per Annum - (RDA, Stock Horse Society and Mt Barker Campdraft - Each)	**	\$397.00	\$415.00
Mount Barker Turf Club - Per Meeting (Includes Polocrosse Ground Rental)	**	\$510.00	\$535.00
Hire of Oval	**	N/A	N/A
Sporting Club Oval Hire	**	N/A	N/A
Training (With Lights) - Per Hour	**	\$15.00	\$16.00
Circus - Fee	**	\$530.00	\$556.00
Circus - Bond	**	\$1,500.00	\$1,500.00

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
Sounness Park			
<u>Grounds</u>			
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	** c	\$400.00	\$400.00
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	** c	\$800.00	\$800.00
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	** c	\$1,000.00	\$1,000.00
Lights - Competition (Per Hour)	** c	\$20.00	\$21.00
Lights - Training (Per Hour)	** c	\$15.00	\$16.00
Lights Key Deposit (Per Disc)	** c	\$50.00	\$50.00
Circus - Fee (Not permitted)	** c	N/A	N/A
Circus - Bond (N/A)	** c	N/A	N/A
Note - There is no charge for training, competition or events on any oval or the hockey ground.			
<u>Change Rooms</u>			
Bond (Each Code playing at Sounness Park - No play unless bond at set amount.)	** c	\$1,000.00	\$1,000.00
Key Deposit (Per Key/Disc)	** c	\$50.00	\$50.00
Hire of whole building	** c	\$120.00	\$125.00
Hire of changeroom 1 (includes strapping room 1)	** c	\$25.00	\$25.00
Hire of changeroom 2 (includes strapping room 2)	** c	\$25.00	\$25.00
Hire of changeroom 3	** c	\$25.00	\$25.00
Hire of changeroom 4	** c	\$25.00	\$25.00
Hire of Umpire Room (per room)	** c	\$25.00	Nil
Storerooms 1 - 4 - Bond (Foundation Clubs)	** c	\$300.00	\$300.00
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)			
(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)			
Narrikup & Rocky Gully Ovals (Kendenu Oval not applicable due to lease)			
Bond - Functions Without Alcohol	** c	\$400.00	\$400.00
Bond - Functions With Alcohol	** c	\$800.00	\$800.00
Cricket Association(s) - Per Season - Per Oval (Oval Only)	** c	N/A	N/A
Hire of Oval	** c	N/A	N/A
Polocrosse Ground			
Ground rental per annum	** c	N/A	N/A
Ground rental per event	** c	N/A	N/A
Football Club (Frost Park)			
Bond	** c	N/A	N/A
Use of Facilities - Including Use of Lights - Per Annum	** c	N/A	N/A
Tennis Courts			
Mt Barker Tennis Club - Per Season	** c	\$750.00	\$750.00

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

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

	Statutory (s) or Council (c) Fee		<u>2015/2016</u>	<u>2016/2017</u>
Mount Barker Public Swimming Pool				
Bond - Functions Without Alcohol	**	c	\$300.00	\$300.00
Functions with Alcohol not permitted				
<u>Normal Entry</u>				
Under Five Years	**	c	Free	Free
Five - 16 Years	**	c	\$5.00	\$5.00
All Adults	**	c	\$5.00	\$5.00
Showers (Per 2 minute duration)	**	c	Free	Free
Spectators (Day or Part)	**	c	\$1.50	\$1.50
Concession			\$3.00	\$3.00
Corporate Membership - Minimum 10 Purchases	**	c	\$70.00 each	\$75.00 each
<u>Season Tickets</u>				
Under Five Years	**	c	N/A	N/A
Five - 16 Years	**	c	\$80.00	\$88.00
Adult Season Tickets	**	c	\$80.00	\$88.00
Adult Season Tickets - Concession	**	c	\$50.00	\$55.00
Family Season Tickets - Two Adults & Two Children	**	c	\$225.00	\$247.00
- Additional family members	**	c	\$25.00	\$28.00
<u>Half Season Tickets</u>				
Under Five Years - Half Season Tickets - 1 February Onwards	**	c	N/A	N/A
Five - 16 Years - Half Season Tickets - 1 February Onwards	**	c	\$42.50	\$47.00
Adult - Half Season Tickets - 1 February Onwards	**	c	\$42.50	\$47.00
Concession - Half Season Tickets - 1 February Onwards	**	c	\$27.50	\$30.00
Family Half Season Tickets - Two Adults & Two Children	**	c	\$120.00	\$132.00
- Additional family members	**	c	\$12.00	\$13.00
<u>Swimming Classes</u>				
School Swimming Classes - Other than Holders of Season Tickets	**	c	\$2.50	\$2.50
Vacation Swimming Classes - Other than Holders of Season Tickets	**	c	\$2.50	\$2.50
After Hours Group Bookings - Per Hour	**	c	\$85.00	\$94.00
Swimming Carnival Set Up Fee - Per Event		c	\$53.50	\$60.00
Aquatic Programs - at Cost Plus Staff Time		c	At Cost Plus Staff Time	At Cost Plus Staff Time

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
Mount Barker Rec.Centre			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
<u>Entry to the Recreation Centre Hall</u>			
Under 5 Years (If not Involved in a Structured Activity)	** c	Free	Free
Under 5 Years (If Involved in a Structured Activity)	** c	\$3.50	\$4.00
Students under 16 or full time student with a student card		\$3.50	\$4.00
Adults	** c	\$6.00	\$6.00
Concession	** c	\$3.50	\$4.00
Spectator (Non-Function)	** c	\$1.50	Nil
Adults - 10 Pass Card	** c	\$54.00	\$54.00
Concession - 10 Pass Card	** c	\$31.50	\$36.00
Carers of special needs participants (subject to looking after the participant at all times)	** c	N/A	Nil
<u>Entry to the Gymnasium and Group Fitness Classes</u>			
Adults	** c	\$9.00	\$10.00
Under 5 Years	** c	\$3.50	\$5.00
Students under 16 or full time student with a student card		\$3.50	\$5.00
Concession	** c	\$5.00	\$5.00
Adults - 10 Pass Card	** c	\$81.00	\$90.00
Concession - 10 Pass Card	** c	\$45.00	\$54.00
<u>Gym and Group Fitness Supporting Activities</u>			
Gym Appraisal	** c	\$35.00	\$40.00
Personal Training - 30 Minutes (Excludes entry fee)	** c	N/A	\$33.00
Personal Training - 60 Minutes (Excludes entry fee)	** c	N/A	\$55.00
Personal Training Package - 3 sessions	** c	N/A	5% reduction on above
Personal Training Package - 6 sessions	** c	N/A	10% reduction on above
Small Group Training (up to 4 people) - 45 minute session (Excludes entry fee)	** c	N/A	\$52.00
Specialised Recreation Programs (ie Barker's Biggest Loser)	** c	At Cost Plus Staff Time	At Cost Plus Staff Time
Creche - Up to one hour - Per child	** c	\$4.00	\$4.50
Creche - One hour to two hours - per child	** c	\$6.00	\$7.00
Creche - Late child pickup fee - per half hour	** c	\$10.00	\$10.00
Towel Hire	** c	\$2.00	\$2.00
<u>Squash</u>			
Squash Court Hire - Per Hour	** c	Nil	\$10.00
All Racket Hire - Free with Membership	** c	\$3.50	\$3.50

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
<u>Full Centre Memberships</u>			
ADULT			
- One Month	** c	\$77.00	\$90.00
- Three Months	** c	\$144.00	\$175.00
- Six Months	** c	\$247.00	\$290.00
- Twelve Months	** c	\$386.00	\$470.00
FAMILY (Up to 2 adults and 2 children)			
- One Month	** c	\$123.00	N/A
- Three Months	** c	\$247.00	\$300.00
- Six Months	** c	\$386.00	\$450.00
- Twelve Months	** c	\$700.00	\$825.00
CONCESSION and STUDENTS under 16 or full time student with a student card			
- One Month	** c	\$52.00	\$54.00
- Three Months	** c	\$93.00	\$118.80
- Six Months	** c	\$144.00	\$198.00
- Twelve Months	** c	\$227.00	\$330.00
Added cost for 24 hour Access to Gym (Swipe Card or Tag)	** c	N/A	\$25.00
<u>Full Centre Memberships - Paid by Direct Debit</u>			
ADULT			
- Twelve Months - (Fee payable per month)		\$38.00	\$46.00
FAMILY			
- Twelve Months - (Fee payable per month)	** c	\$62.00	\$77.00
CONCESSION and STUDENTS under 16 or full time student with a student card			
- Twelve Months - (Fee payable per month)		\$26.00	\$33.00
Added cost for 24 hour Access to Gym (Swipe Card) - Paid Upfront		N/A	\$25.00
Fee for Early Exit from Direct Debit Contract			One month membership
<u>Full Centre Memberships - Inclusions</u>			
- 6 and 12 month memberships include creche for up to 2 children (age limit applies)			
- Swipe cards and tags are loaned to members. Fee for loss or non-return of card	** c	N/A	\$55.00
- 6 month members receive a free gym assessment and program			
- 12 month members receive a free gym assessment and program and one 30 minute personal training session			

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

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

	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
<u>Facility Hire Fees - During Advertised Opening Hours</u>			
Creche Room Hire - Per Hour	** c	\$16.50	\$16.50
Meeting Room Hire - Per Hour	** c	\$16.50	\$16.50
Hire of One Multi-Sport Court - Per Hour	** c	\$22.00	\$33.00
Hire of Entire Recreation Centre (excl gym and office) - Per Hour - Capped at \$700.00 Per Day	** c	\$55.00	\$60.00
Stage Hire Fee - Per Block (Up to 5 hours)	** c	\$5.00	\$10.00
<u>Facility Hire Fees - Outside Advertised Opening Hours</u>			
Access to Centre (Room Hire Fees Additional)	** c	\$110.00	\$110.00
Supervision Fee Per Hour (If Required)	** c	\$55.00	\$55.00
<u>Centre Advertising Signage</u>			
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$50.00	\$75.00
<u>General</u>			
Minimum eftpos sale surcharge for sales under \$10.00	** c	N/A	\$1.00
Mount Barker Public Library			
Temporary Membership - Bond - Non Residents	** c	\$50.00	\$50.00
Replacement of Lost Cards	** c	\$2.00	\$2.10
Fines Other - Per Item per day (Maximum of \$5.00 if returned in good condition before billed)	** c	\$0.20	\$0.20
Items Lost and / or Damaged by Reader (Considered lost if 8 weeks overdue)	** c	As indicated on stock item	As indicated on stock item
Account Fee (Added to cost of lost item when billed)	** c	\$10.00	\$10.50
Photocopying A4 B&W - Per Copy	** c	\$0.30	\$0.35
Photocopying A4 Colour - Per Copy	** c	\$2.00	\$2.10
Photocopying A3 B&W - Per Copy	** c	\$0.60	\$0.65
Photocopying A3 Colour - Per Copy	** c	\$4.00	\$4.20
Laminating A4 - Per Sheet	** c	\$2.00	\$2.10
Internet/Email - Per Hour	** c	\$4.00	\$4.20
Internet/Email - Up to 30 minutes	** c	\$2.50	\$2.60
Internet/Email - Up to 15 minutes	** c	\$1.50	\$1.60
Scanning - Up to 10 pages	** c	\$0.30	\$1.00
Specialist Workshops / Programs	** c	N/A	At Cost

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

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

PROGRAM 13 - Economic Services	Statutory (s) or Council (c) Fee	2015/2016	2016/2017
Rural Services			
Waybill Books	** c	\$17.50	\$18.00
Standpipe Cards	** c	\$16.50	\$17.50
Standpipe Water - Per Kilolitre	** c	\$2.60	\$3.10
Non Potable Water Charge - Per Kilolitre	** c	\$2.60	\$3.10
Mount Barker Regional Saleyards			
Cattle Weighing & Penning - Per Head	** c	\$9.55	\$9.75
Cattle Penning Only - Per Head	** c	\$9.55	\$9.75
Cattle Weighing Only - Per Head	** c	\$4.05	\$4.15
Private Weighs - Per Head	** c	\$4.05	\$4.15
Shipping Weighs - Per Head	** c	\$4.05	\$4.15
Private/Shipping/Weighing only (per head – under 20 Cattle)	** c	\$5.70	\$5.80
Stud Bull Sale - Per Head	** c	\$12.75	\$13.00
Feed - Per Bale	** c	At Cost Plus \$5.00	At Cost Plus \$5.20
Removal - Per Head	** c	\$159.65	\$162.85 minimum charge (plus excess costs above minimum and disposal fee)
Agents Levy - Per Head	** c	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** c	\$0.59	\$0.60
Manure Sales - Per Bobcat Bucket	** c	\$16.00	\$16.30
NLIS tagging services (per head / without permit – no evidence of previous tag)	** c	\$37.70	\$38.45
NLIS tagging services (per head / without permit - evidence of previous tag)	** c	\$18.85	\$19.25
NLIS tagging services (per head / non-readable tag)	** c	\$18.85	\$19.25
NLIS tagging services (per head / with permit)	** c	\$18.85	\$19.25
NLIS tagging services - Bulls (per head)	** c	\$55.40	\$56.50
Transit Cattle - Per Head - Per Day (>2 animals)	** c	\$4.00	\$4.10
Transit Cattle - Per Head - Per Day (<=2 animals)	** c	\$5.60	\$5.70
Crush Fee - Per Head	** c	\$2.58	\$2.63
Agistment Fee (per head/per week)	** c	\$0.39	\$0.40

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

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

	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
Building Inspections			
Swimming Pool Inspection Fees - Four Yearly	s	\$56.00	\$56.00
For the Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations	s	As Per Building Regulations	As Per Building Regulations
Associated BCITF Levy - for Buildings Value Over \$20,000.00	s	0.2%	0.2%
Associated Building Service Levy	s	As Per Building Regulations	As Per Building Regulations
For the Issue of a Building Permit for All Other Classes - Building Regulations	s	As Per Building Regulations	As Per Building Regulations
Note: building licence fees - estimated costs used for determining building permit fees will be based upon the Cordell's publication for building construction			
Building approval certificate for unauthorised building work - Building Regulations		As Per Building Regulations	As Per Building Regulations
Demolition Licence/per storey	s	As Per Building Regulations	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$113.00	\$118.00
Building Permit Archive Search	** c	\$57.00	\$60.00
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations
Transport Licensing			
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$34.00	\$36.00



SCHEDULE OF FEES AND CHARGES
Effective from 1 August 2016

Budget 2016/2017

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

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

<u>PROGRAM 14 - Other Property & Services</u>	Statutory (s) or Council (c) Fee	<u>2015/2016</u>	<u>2016/2017</u>
Works and Services			
Gates Permit Application	** c	\$60.00	\$63.00
Permanent Road Closure Application	** c	\$595.00	\$625.00
Temporary Road Closure Application	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Road Renaming Application	** c	\$228.00 Plus Actual Costs	\$240.00 Plus Actual Costs
Service & Tourism Directional Signs:	** c		
		\$400.00 plus pro-rata of	\$440.00 plus pro-rata of
		\$40.00 renewal fee (Jul-	\$40.00 renewal fee (Jul-
- Application Fee & Sign	** c	Sep \$40.00, Oct-Dec	Sep \$40.00, Oct-Dec
		\$30.00, Jan-Mar \$20.00,	\$30.00, Jan-Mar \$20.00,
		Apr-Jun \$10.00)	Apr-Jun \$10.00)
- Annual Renewal Fee - All Renewal Fees Due in July	** c	\$43.00	\$45.00
Erection of Lowood Road Banners	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$30.00	\$32.00
Standard Crossover Charges (The Council will contribute half of this cost subject to conforming with specifications)			
- Sealed Urban Crossover	** c	\$550.00	\$575.00
- Unsealed Urban Crossover	** c	\$330.00	\$350.00
- Sealed Rural Crossover	** c	\$550.00	\$575.00
- Unsealed Rural Crossover	** c	\$440.00	\$460.00

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

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

Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (During Working Hours)	Statutory (s) or Council (c) Fee		2015/2016	2016/2017
	Excavator	**	c	\$177.00
Grader	**	c	\$177.00	\$180.00
Loader	**	c	\$150.00	\$150.00
Backhoe/Loader	**	c	\$105.00	\$105.00
Skid-steer Loader	**	c	\$88.00	\$90.00
Low Loader	**	c	\$143.00	\$145.00
7/8 Tonne Truck	**	c	\$98.00	\$100.00
Tandem Truck	**	c	\$122.00	\$125.00
Tandem Truck & Pig Trailer	**	c	\$184.00	\$188.00
Tractor & Broom/Slasher/Cutter	**	c	\$113.00	\$115.00
4 Tonne Truck	**	c	\$82.00	\$84.00
Chipper - Two men	**	c	\$152.00	\$156.00
Vibrating Roller	**	c	\$137.00	\$140.00
Multi Wheel Roller	**	c	\$137.00	\$140.00
Semi Trailer	**	c	\$148.00	\$152.00
Fogger	**	c	\$57.00	\$58.00
Kanga Mini Skid-Steer Loader	**	c	N/A	\$70.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	**	c	\$17.50	\$18.00
Supply of Concrete Pipes	**	c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Additional Man Hours - Standard	**	c	\$36.00	\$42.00
Additional Man Hours - Supervision	**	c	\$41.00	\$60.00
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)				
NOTE: Plant Availability Is Subject to the Council's Road Program				
Fee to administer State Government contract work			10%	10%