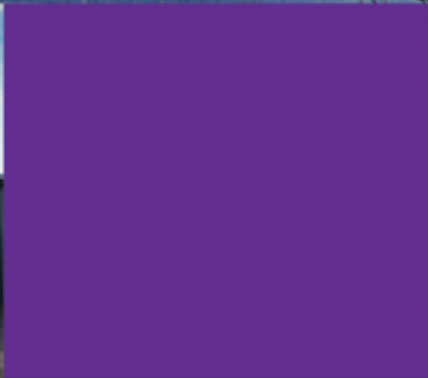




**19**  
Annual Budget  
**20**



Shire of **PLANTAGENET**

## 2019/2020 Budget

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## 2019/2020 Budget

This is the 2019/2020 annual budget for the Shire of Plantagenet. The budget totals \$23.2 million representing operating expenditure of \$17.9 million and capital expenditure of \$5.3 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 rolling 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.

At this stage, the following is proposed:

- No increase in overall rate revenue.
- Rubbish collection charge to increase from \$205.00 to \$330.00 for domestic collections and \$440.00 for non-domestic collections.
- Waste Rate to increase from \$50.00 to \$56.00.
- Minimum rate to remain at \$900.00.

The increase in waste collection charges represents an increase of approximately 3.25% in rates. This 'effective increase' will be applied across rural and residential properties as normal. An explanation of the rationale for increasing refuse collection and disposal fees is outlined below.

### Refuse Collection Fees

The current prices for the refuse and recycling collection service provided by Cleanaway are as follows:

Collection Service	Price per lift (ex GST)	Price per customer, per annum (ex GST)
General household waste collection (120L, weekly)	\$1.26	\$65.57
Household recycling collection (240L, fortnightly)	\$2.91	\$75.74
Non-domestic collection	\$1.26	\$65.57

Therefore the direct costs to the Council relating to the contracted refuse collection service are as follows:

Property Type	Price per customer, per annum (ex GST)
Domestic	\$141.31
Non-domestic	\$65.57

In considering a fee to on-charge to the ratepayers for this service, not only are there these direct costs, but the ongoing costs associated with the cost of creating airspace which will eventually hold waste material.

## 2019/2020 Budget

This cost is approximately \$30-\$35 per m<sup>3</sup>. Domestic customers may create up to 6.24 m<sup>3</sup> of waste per annum (52 weeks x 120L) at the refuse site. The same amount is taken to the Albany Material Recycling Facility. Non-domestic customers may create up to 12.48 m<sup>3</sup> of waste per annum (52 weeks x 240L) at the refuse site.

The approximate indirect cost is therefore calculated as follows (based on \$30.00 per m<sup>3</sup>):

Property Type	Indirect cost per customer, per annum (ex GST)
Domestic	\$187.20
Non-domestic	\$374.40

The total of the direct and indirect costs are therefore:

Property Type	Total cost per customer, per annum (ex GST)
Domestic	\$328.51
Non-domestic	\$439.97

These amounts are significantly higher than the current fee, which is now set at \$205.00 per annum for both domestic and non-domestic services. It is proposed that fees for the domestic and non-domestic services be increased (to \$330.00 for domestic and \$440.00 for non-domestic) to take account of these factors.

It is considered that this will result in a fairer (user pays) system, but also maintain revenue at a level in line with a normal rate increase. That is, the treatment of waste is being viewed as a discrete cost centre with revenues and expenditures being allocated so as to present, as far as possible, a balanced financial outcome.

### ***Refuse Disposal Fees***

Last year, a comparison of tipping fees was carried out with other regional local governments. The Shire of Plantagenet's fees were approximately one third of the price of some others, resulting in refuse being brought into Shire waste disposal sites from outside the district to take advantage of reduced fees.

In order to make it less desirable for contractors from other local governments to dump within the Shire's waste sites, the charges for trucks and bulk bins were increased. It was noted that this may need to be done over a number of years.

It can be argued that the weight of the refuse is not as important as the volume. Refuse disposal fees, where appropriate, are therefore based on the cost of creating airspace rather than mass.

The refuse disposal fees are calculated by using a token value. One token is equivalent to a 240L MGB. Using an approximate cost of \$33 per m<sup>3</sup>, the value of one token would be \$7.92 (240L x \$33 /1,000). This compares to \$3.94 per token in 2018/2019, which means that the refuse fees would roughly double in most cases.

Where possible, the fee schedule has been simplified so that vehicles bigger than vans, utilities and trailers are charged on a per m<sup>3</sup> (or part thereof) basis. This is considered to be fairer than the current system, which relies on an assessment of average weights for different types of vehicles and bin sizes.

## **2019/2020 Budget**

An analysis was done which compares Plantagenet to some of its neighbours for their 2018/2019 budgets. While they are not entirely comparable, the analysis shows that Plantagenet Shire has the greatest deficit when looking at refuse collection and disposal combined.

### ***Standpipe Fees***

In regard to standpipe charges, the Water Corporation has advised that pricing for Local Government Authority (LGA) owned fixed standpipes in country regions is changing. These changes will apply to the whole state. The Shire's potable water standpipes will become 'Commercial Standpipes' at the increased rate of \$8.353 per kl. An analysis of the impact of these changes means that the Council will increase potable water from \$3.80 per kl to \$9.00 per kl. The charge for non-potable water should increase from \$3.80 per kl to \$4.00 per kl.

### **Expenditure**

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

Major items include an extension to the Plantagenet Medical Centre, the continued refurbishment of Frost Park Pavilion, development of an archive repository at the museum complex (subject to external funding) playgrounds at Kendenup Hall and Bonnyup Park, expansion of the Rec.Centre gym into one of the existing squash courts and the infrastructure to transfer water from a dam on Lot 81 McDonald Avenue to Sounness Park tanks via Frost Park to secure water supply to recreational facilities.

The work proposed for the Frost Park Pavilion includes refurbishment of the kitchen, which needs updating as there are parts that do not conform with Health Regulations.

Several improvements are proposed for the Mount Barker Regional Saleyards, namely further treatment of rust damage to roof members and braces for walkways and bays, pneumatic ram replacement, an undercover area for eating lunch, irrigation around the Saleyards building and an extension of the western yards. The cost of these improvements are sourced from the Saleyards Reserve Fund and do not require ratepayer funds.

Proposed plant purchases include the replacement of the CAT 226B2AC skid steer loader, Isuzu FVR 1000 medium truck and Isuzu NPR 250/300 Crew Cab. Minor plant purchases include a hiab mounted crane and purpose built post hole digger.



# KEY FEATURES

## Preventive Services

- Plantagenet Medical Centre Facilities Upgrade \$400,000

## Waste Disposal Sites

- O'Neill Road Landfill Site - Recycled Oil Receptacle and Shed Cover \$ 15,000
- Kamballup Transfer Station - Infrastructure \$ 16,250

## Halls and Buildings

- Kendenup Hall - Upgrade Playground and Reticulation \$ 25,000
- Narrikup Hall - Repaint Exterior \$ 14,000

## Swimming Pool

- Replace Swimming Pool Blanket Covers \$ 18,000

## Rec Centre

- Gym Expansion into Squash Court \$ 25,000

## Parks and Reserves

- Frost Park - Pavilion Upgrade \$ 26,000
- Water Transfer - Lot 81 Dam to Souness Park (via Frost Park) \$ 80,000
- Bonnyup Park - New Playground \$ 25,000
- Mount Barker Toilets - Upgrade \$ 14,000

## Recreation and Culture

- Museum Complex - Archive Repository \$135,000
- Community Resource Centre - Replace Box Gutters & Walkway \$ 45,000

## Saleyards (Funded by Saleyards Reserve)

- Painting of Galvanised Elements - Roof and Walkways \$ 23,000
- Modify Outloading Ramp Bugle \$ 17,000
- Aeration Ponds - Waste Water Treatment System Modifications \$ 50,000
- 2nd hand skidsteer loader \$ 40,000
- Dam Extension \$ 5,000
- Undercover area - Generator and Lunch Space \$ 20,000
- Pneumatic Ram Replacement \$ 7,000
- Extend Yards and New Gates \$ 14,000
- Reticulation - Lawn area \$ 6,000



## 2019/2020 Budget – Key Features

### ROAD PROGRAM TOTTALLING \$3.3 MILLION, INCLUDING:

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

➤ Mount Barker Road - SLK 4.05 to 5.93	\$273,270
➤ Mount Barker Road - SLK 0.745 - 4.05	\$106,193
➤ Hannan Way - SLK 0.74 - 1.27	\$ 96,900
➤ Pile Road - Total length	\$ 85,000

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

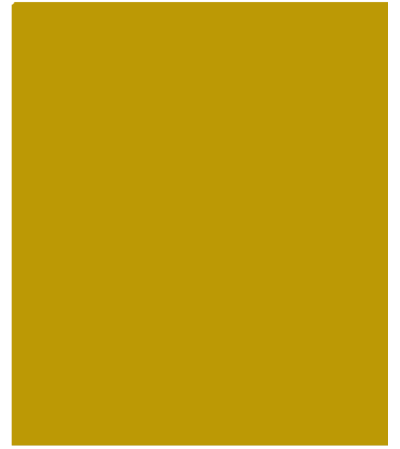
➤ Spencer Road - SLK 0.00 to 5.24	\$252,240
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#### Commodity Routes Funded (This year is fully State funded)

➤ Woogenellup Road - SLK 0.00 - 5.89	\$228,700
➤ Chillinup Road - SLK 0 - 7.87	\$452,870
➤ Mallawillup Road - SLK 0.00 to 16.08 and SLK 16.09 to 27.54	\$403,315

#### Council Funded

➤ Drainage Construction	\$ 40,000
➤ Footpath and Bike Path Construction	\$ 50,000
➤ Roadworks - Minor Renewal	\$200,000
➤ Road Replenishment Sealing	\$ 45,000
➤ Reseal Rural and Townsite Roads	\$150,000
➤ O'Neill Road - SLK 1.55 to 1.72	\$ 65,000
➤ Sounness Park - Internal roads	\$ 59,290
➤ Harvey Road - SLK 0.00 to 0.46	\$ 25,000
➤ Hassell Ave - SLK 0.0 to 0.576	\$ 48,250
➤ Wilson Road - SLK 0 - 2.35 (west of Craddock Road)	\$328,855
➤ Hassell Ave Footpaths - Beverley Road to De Garis Road (325m)	\$ 31,000
➤ Narpund Road / Hassell St drainage project	\$268,625
➤ Langton Road - Reseal - SLK 0.217 - 1.28	\$ 58,500
➤ Langton Road - Islands and Planters - SLK 0.00 - 0.22	\$ 16,000
➤ St Werburghs Road - SLK 0.29 to 4.31	\$ 75,000



STATUTORY BUDGET



STATUTORY BUDGET

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	6,849,066	6,842,667	6,849,069
Operating grants, subsidies and contributions	9	1,344,506	2,158,185	1,256,244
Fees and charges	8	2,405,510	2,044,430	1,987,283
Interest earnings	10(a)	154,000	158,993	137,000
Other revenue	10(b)	2,533,397	2,177,746	2,398,330
		13,286,479	13,382,021	12,627,926
<b>Expenses</b>				
Employee costs		(4,953,707)	(4,832,884)	(5,278,644)
Materials and contracts		(5,444,241)	(2,745,469)	(3,320,108)
Utility charges		(360,992)	(355,657)	(320,813)
Depreciation on non-current assets	5	(5,924,701)	(6,060,196)	(6,116,934)
Interest expenses	10(c)	(108,568)	(123,464)	(124,482)
Insurance expenses		(258,965)	(255,138)	(285,095)
Other expenditure		(406,590)	(400,582)	(400,758)
		(17,457,764)	(14,773,390)	(15,846,834)
<b>Subtotal</b>		(4,171,285)	(1,391,369)	(3,218,908)
Non-operating grants, subsidies and contributions	9	1,933,620	1,154,529	1,711,189
Profit on asset disposals	4(b)	27,308	5,407	31,294
Loss on asset disposals	4(b)	(40,532)	(36,417)	(130,996)
		1,920,396	1,123,519	1,611,487
<b>Net result</b>		<b>(2,250,889)</b>	<b>(267,850)</b>	<b>(1,607,421)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(2,250,889)</b>	<b>(267,850)</b>	<b>(1,607,421)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### 2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

##### PROFIT ON ASSET DISPOSAL

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

#### REVENUES (CONTINUED)

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### FEES AND CHARGES

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

##### INTEREST EARNINGS

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

##### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

##### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		64,300	67,834	55,300
General purpose funding		8,132,676	8,970,637	8,056,312
Law, order, public safety		249,660	230,802	213,918
Health		93,376	73,425	83,950
Education and welfare		44,779	48,032	49,376
Community amenities		1,048,776	723,299	712,470
Recreation and culture		221,476	264,789	240,005
Transport		2,253,165	1,895,950	2,121,170
Economic services		1,111,710	975,857	1,033,665
Other property and services		66,560	131,396	61,760
		13,286,478	13,382,021	12,627,926
<b>Expenses excluding finance costs</b>	5,10(c)(d)(d)(d)			
Governance		(797,990)	(810,600)	(767,428)
General purpose funding		(366,806)	(369,816)	(397,976)
Law, order, public safety		(950,703)	(901,395)	(963,561)
Health		(281,921)	(270,497)	(298,289)
Education and welfare		(90,685)	(133,412)	(127,198)
Community amenities		(1,456,466)	(1,361,181)	(1,537,792)
Recreation and culture		(3,059,660)	(2,840,115)	(2,966,286)
Transport		(8,031,952)	(5,862,586)	(6,737,248)
Economic services		(2,248,492)	(1,985,005)	(1,952,128)
Other property and services		(64,520)	(122,160)	25,555
		(17,349,195)	(14,656,767)	(15,722,351)
<b>Finance costs</b>	6, 10(d)			
Governance		(75,547)	(83,591)	(84,777)
Education and welfare		(20,746)	(24,150)	(25,343)
Recreation and culture		(7,524)	(8,882)	(8,978)
Economic services		(4,751)	0	(5,385)
		(108,568)	(116,623)	(124,483)
<b>Subtotal</b>		(4,171,285)	(1,391,369)	(3,218,908)
Non-operating grants, subsidies and contributions	9	1,933,620	1,154,529	1,711,189
Profit on disposal of assets	4(b)	27,308	5,407	31,294
(Loss) on disposal of assets	4(b)	(40,532)	(36,417)	(130,996)
		1,920,396	1,123,519	1,611,487
<b>Net result</b>		<b>(2,250,889)</b>	<b>(267,850)</b>	<b>(1,607,421)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(2,250,889)</b>	<b>(267,850)</b>	<b>(1,607,421)</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2020**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

<b>PROGRAM</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and investments.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer community.	Fire prevention, emergency services, animal control and administration of local laws.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.
<b>COMMUNITY AMENITIES</b>	Provide services required by the community.	Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.
<b>RECREATION AND CULTURE</b>	To establish and manage infrastructure and resources to assist the social well being of the community.	Operation of community halls and pavilions, ovals, public swimming pool, libraries, art, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).
<b>TRANSPORT</b>	To provide effective and efficient transport infrastructure and services to the	Construction and maintenance of streets, roads and bridges and lighting of streets.
<b>ECONOMIC SERVICES</b>	To promote the Shire and improve its economic wellbeing.	The development of tourism and area promotion. Regulation of building control. Provision of standpipes.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control the Council's overheads operating account	Private works, public works and plant overhead allocations.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,884,714	6,826,330	6,849,068
Operating grants, subsidies and contributions		1,548,689	2,049,354	1,256,244
Fees and charges		2,405,510	2,044,430	1,987,283
Interest earnings		154,000	158,993	137,000
Goods and services tax		886,948	648,869	595,284
Other revenue		2,533,397	2,177,746	2,398,330
		14,413,258	13,905,722	13,223,209
<b>Payments</b>				
Employee costs		(4,925,514)	(5,003,607)	(5,278,644)
Materials and contracts		(4,840,723)	(3,380,303)	(3,320,108)
Utility charges		(360,992)	(355,657)	(320,813)
Interest expenses		(109,803)	(124,857)	(285,095)
Insurance expenses		(258,965)	(255,138)	(124,482)
Goods and services tax		(856,731)	(598,260)	(595,284)
Other expenditure		(406,590)	(400,582)	(400,758)
		(11,759,318)	(10,118,404)	(10,325,185)
<b>Net cash provided by (used in) operating activities</b>	3	2,653,940	3,787,318	2,898,024
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,504,709)	(1,060,670)	(2,203,273)
Payments for construction of infrastructure	4(a)	(3,849,680)	(3,160,879)	(3,053,447)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,933,620	1,154,529	1,711,189
Proceeds from sale of plant & equipment	4(b)	132,000	198,682	352,409
<b>Net cash provided by (used in) investing activities</b>		(3,288,769)	(2,868,338)	(3,193,122)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(b)	(356,812)	(840,898)	(846,898)
Proceeds from self supporting loans	6(b)	128,374	123,778	123,777
<b>Net cash provided by (used in) financing activities</b>		(228,438)	(717,120)	(723,122)
<b>Net increase (decrease) in cash held</b>		(863,267)	201,860	(1,018,218)
Cash at beginning of year		3,422,564	3,243,563	3,252,137
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,559,297</b>	<b>3,445,423</b>	<b>2,233,920</b>

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



**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,789,953	866,962	1,179,764
<b>Revenue from operating activities (excluding rates)</b>		1,789,953	866,962	1,179,764
Governance		64,300	67,834	55,300
General purpose funding		1,283,610	2,127,970	1,207,243
Law, order, public safety		249,660	230,802	213,918
Health		93,376	73,425	83,950
Education and welfare		44,779	48,032	49,376
Community amenities		1,048,776	723,299	712,470
Recreation and culture		221,476	264,789	240,005
Transport		2,253,165	1,895,950	2,121,170
Economic services		1,111,710	976,758	1,042,960
Other property and services		93,868	135,902	83,759
		6,464,720	6,544,761	5,810,151
<b>Expenditure from operating activities</b>		(887,981)	(894,191)	(856,022)
Governance		(887,981)	(894,191)	(856,022)
General purpose funding		(366,806)	(369,816)	(397,976)
Law, order, public safety		(950,703)	(904,490)	(965,941)
Health		(281,921)	(270,497)	(298,289)
Education and welfare		(111,431)	(157,562)	(152,541)
Community amenities		(1,456,466)	(1,361,917)	(1,537,792)
Recreation and culture		(3,067,184)	(2,848,997)	(2,975,264)
Transport		(8,031,954)	(5,862,587)	(6,737,251)
Economic services		(2,253,243)	(1,985,005)	(1,957,513)
Other property and services		(90,608)	(146,715)	(99,244)
		(17,498,297)	(14,801,777)	(15,977,833)
Non-cash amounts excluded from operating activities	2 (b)(ii)	5,937,925	6,091,206	6,270,710
<b>Amount attributable to operating activities</b>		(3,305,699)	(1,298,848)	(2,717,208)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,933,620	1,154,529	1,711,189
Purchase property, plant and equipment	4(a)	(1,504,709)	(1,060,670)	(2,026,887)
Purchase and construction of infrastructure	4(a)	(3,849,680)	(3,160,879)	(3,588,525)
Proceeds from disposal of assets	4(b)	132,000	198,682	352,409
<b>Amount attributable to investing activities</b>		(3,288,769)	(2,868,338)	(3,551,814)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(b)	(356,812)	(840,898)	(846,898)
Proceeds from self supporting loans	6(b)	128,374	123,778	123,777
Transfers from Trust Funds	13	45,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,254,580)	(1,281,999)	(1,175,380)
Transfers from cash backed reserves (restricted assets)	7(a)	1,183,419	1,130,731	1,318,455
<b>Amount attributable to financing activities</b>		(254,599)	(868,388)	(580,047)
<b>Budgeted deficiency before general rates</b>		(6,849,066)	(5,035,574)	(6,849,069)
<b>Estimated amount to be raised from general rates</b>	1	6,849,066	6,825,527	6,849,069
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>1,789,953</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Rural Townsite	0.098214	153	1,664,007	163,429	0	0	163,429	212,500	212,500
Mount Barker Townsite	0.098214	678	9,723,099	954,944	0	0	954,944	1,186,010	1,195,818
Strata Title	0.098214	1	10,192	1,001	0	0	1,001	13,171	13,171
Rural GRV	0.098214	42	1,167,480	114,663	0	0	114,663	141,027	141,027
<b>Unimproved valuations</b>									
Rural	0.0084935	1,162	508,298,000	4,317,229	0	0	4,317,229	4,231,519	4,245,253
Mining	0.0084935	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		2,036	520,862,778	5,551,266	0	0	5,551,266	5,784,227	5,807,769
<b>Minimum</b>									
<b>Minimum payment</b>									
\$									
<b>Gross rental valuations</b>									
Rural Townsite	900	380	1,209,808	342,000	0	0	342,000	305,100	305,100
Mount Barker Townsite	900	370	2,434,698	333,000	0	0	333,000	202,500	202,500
Strata Title	900	90	190,686	81,000	0	0	81,000	73,800	73,800
Rural GRV	900	30	181,771	27,000	0	0	27,000	25,200	25,200
<b>Unimproved valuations</b>									
Rural	900	565	46,116,600	508,500	0	0	508,500	429,300	429,300
Mining	900	7	38,967	6,300	0	0	6,300	5,400	5,400
<b>Sub-Totals</b>		1,442	50,172,530	1,297,800	0	0	1,297,800	1,041,300	1,041,300
		3,478	571,035,308	6,849,066	0	0	6,849,066	6,825,527	6,849,069
Discounts/concessions (Refer note 1(e))							0	0	0
<b>Total amount raised from general rates</b>							6,849,066	6,825,527	6,849,069
Specified area rates (Refer note 1(c))							0	0	0
<b>Total rates</b>							6,849,066	6,825,527	6,849,069

All land (other than exempt land) in the Shire of Plantagenet is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Plantagenet.

The general rates detailed for the 2019/20 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 considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	19/08/2019	0.00	0.0%	9.0%
<b>Option two</b>				
First instalment	19/08/2019	0.00	0.0%	9.0%
Second instalment	6/01/2020	7.50	5.5%	9.0%
<b>Option three</b>				
First instalment	19/08/2019	0.00	0.0%	9.0%
Second instalment	21/10/2019	7.50	5.5%	9.0%
Third instalment	6/01/2020	7.50	5.5%	9.0%
Fourth instalment	9/03/2020	7.50	5.5%	9.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	15,000	16,075	16,000
Instalment plan interest earned	22,000	22,329	22,000
Unpaid rates and service charge interest earned	32,000	33,500	35,000
	69,000	71,904	73,000

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(e) Rates discounts

The Shire will not grant any rates discounts for the year ended 30th June 2020.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

(g) Waste Rate

Pursuant to Sections 66(1)-(3) of the Waste Avoidance and Resources Recovery Act 2007, and using the minimum rate provisions of the Local Government Act 1995, a Waste Rate will be imposed on rateable properties in 2019/2020.

Minimum Rate	No. of Properties	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
\$		\$	\$	\$
56.00	3471	194,376	173,450	173,450

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20	2019/20	2018/19	2018/19
	Budget 30 June 2020	Budget 01 July 2019	Estimated Actual 30 June 2019	Budget 30 June 2019
	\$	\$	\$	\$
<b>Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash - unrestricted	3	0	934,428	45,730
Cash - restricted reserves	3	2,559,297	2,510,995	2,188,190
Receivables		616,368	856,199	425,000
Inventories		59,125	84,590	32,500
		3,234,790	4,386,212	2,691,420
<b>Less: current liabilities</b>				
Trade and other payables		(829,713)	(170,115)	(503,230)
Contract liabilities		(44,804)	(117,173)	0
Long term borrowings		(373,516)	(356,812)	(340,898)
Provisions		(877,676)	(836,920)	(1,051,279)
		(2,125,709)	(1,481,020)	(1,895,407)
<b>Net current assets</b>		1,109,081	2,905,192	796,013

2 (b). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2019/20	2019/20	2018/19	2018/19
	Budget 30 June 2020	Budget 01 July 2019	Estimated Actual 30 June 2019	Budget 30 June 2019
	\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>				
<b>Net current assets</b>	2	1,109,081	2,836,424	796,013
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
<b>Adjustments to net current assets</b>				
Less: Cash - restricted reserves	3	(2,559,297)	(2,510,995)	(2,188,190)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		3,255	4,655	0
Add: Current liabilities associated with restricted assets				
- Unspent grants, contributions and reimbursements		44,804	127,584	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		373,516	356,812	340,898
- Employee benefit provisions		150,965	138,553	138,553
- non-current provisions		877,676	836,920	1,051,279
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,789,953	0
<b>(ii) Operating activities excluded from budgeted deficiency</b>				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	4(b)	(27,308)	(5,407)	(31,294)
Add: Loss on disposal of assets	4(b)	40,532	36,417	130,996
Add: Change in accounting policies	15		0	54,074
Add: Depreciation on assets	5	5,924,701	6,060,196	6,116,934
<b>Non cash amounts excluded from operating activities</b>		5,937,925	6,091,206	6,270,710

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

Land held for development and sale is valued 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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**3. RECONCILIATION OF CASH**

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

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
Cash - unrestricted	\$ 0	\$ 934,428	\$ 45,730
Cash - restricted	2,559,297	2,488,136	2,188,190
	<b>2,559,297</b>	<b>3,422,564</b>	<b>2,233,920</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Employee entitlements reserve	150,965	138,553	137,879
Plant replacement reserve	581,660	422,127	182,684
Drainage and water management reserve	85,131	83,774	83,217
Waste management reserve	455,482	302,922	302,454
Computer software/hardware upgrade reserve	207,309	153,972	153,890
Mount Barker Regional Saleyards capital improvements reserve	52,503	150,506	150,893
Mount Barker Regional Saleyards operating loss reserve	292,246	277,195	275,715
Outstanding land resumptions reserve	9,357	9,208	7,259
Natural disaster reserve	120,032	43,070	43,957
Plantagenet medical centre reserve	18,973	355,322	362,913
Spring Road roadworks reserve	55,599	54,713	54,348
Mount Barker swimming pool revitalisation reserve	57,932	6,976	8,156
Hockey ground carpet replacement	75,559	56,343	56,174
Community resource centre building reserve	30,255	22,558	22,490
Museum complex shingle roof reserve	63,798	67,701	70,167
Standpipe reserve	21,485	11,136	11,347
Paths and trails reserve	31,024	31,024	30,437
Major Projects and Renewals Reserve	249,987	301,036	234,210
	<b>2,559,297</b>	<b>2,488,136</b>	<b>2,188,190</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(2,250,891)	(259,820)	(1,607,424)
Depreciation	5,924,701	6,060,196	6,116,934
(Profit)/loss on sale of asset	13,224	31,010	99,702
(Increase)/decrease in receivables	239,831	(129,140)	(114,154)
(Increase)/decrease in inventories	25,465	(35,436)	750
Increase/(decrease) in payables	677,254	(652,516)	189,716
Increase/(decrease) in contract liabilities	(82,780)	0	0
Increase/(decrease) in employee provisions	40,756	(72,447)	(76,311)
Grants/contributions for the development of assets	(1,933,620)	(1,154,529)	(1,711,189)
<b>Net cash from operating activities</b>	<b>2,653,940</b>	<b>3,787,318</b>	<b>2,898,024</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Health	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Land - freehold land	0	0	0	0	0	0	0	0	0	0
Land - vested in and under the co	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	10,030	420,918	14,000	315,718	0	20,000	10,000	790,666	0	86,178
Buildings - specialised	0	0	0	0	0	0	0	0	133,153	626,999
Furniture and equipment	0	0	18,543	43,000	0	7,000	0	68,543	34,725	18,226
Plant and equipment	55,000	0	0	0	0	46,500	544,000	645,500	892,792	1,295,484
	65,030	420,918	32,543	358,718	0	73,500	554,000	1,504,709	1,060,670	2,026,887
<i>Infrastructure</i>										
Infrastructure - Roads	0	0	0	0	3,546,771	0	0	3,546,771	2,837,595	3,287,139
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	58,187	70,000
Infrastructure - Drainage	0	0	0	0	0	0	0	0	16,812	0
Infrastructure - Parks & Ovals	0	0	0	105,000	0	0	0	105,000	51,341	55,000
Infrastructure - Other Infrastructur	0	0	43,908	25,000	0	122,001	7,000	197,909	196,944	176,386
	0	0	43,908	130,000	3,546,771	122,001	7,000	3,849,680	3,160,879	3,588,525
<b>Total acquisitions</b>	65,030	420,918	76,451	488,718	3,546,771	195,501	561,000	5,354,389	4,221,549	5,615,412

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

- Capital Works Program
- Road Construction Program
- Plant replacement program



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	34,444	20,000	0	(14,444)		0	0	0	23,817	20,000	0	(3,817)
Law, order, public safety		0	0	0	17,641	14,546	0	(3,095)	17,380	15,000	0	(2,380)
Community amenities		0	0	0	8,918	8,182	0	(736)	8,706	8,706	0	0
Economic services		0	0	0	10,190	11,091	901	0		9,295	9,295	0
Other property and services	110,781	112,000	27,308	(26,088)	193,541	164,863	4,506	(33,184)	402,209	299,409	21,999	(124,799)
	145,224	132,000	27,308	(40,532)	230,290	198,682	5,407	(37,015)	452,111	352,409	31,294	(130,996)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and equipment	145,224	132,000	27,308	(40,532)	230,290	198,682	5,407	(37,015)	452,111	352,409	31,294	(130,996)
	145,224	132,000	27,308	(40,532)	230,290	198,682	5,407	(37,015)	452,111	352,409	31,294	(130,996)

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

- Plant replacement program

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised  
Furniture and equipment  
Plant and equipment  
Infrastructure - Roads  
Infrastructure - Footpaths  
Infrastructure - Drainage  
Infrastructure - Parks & Ovals  
Infrastructure - Other Infrastructure

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
	(147,231)	(165,739)	(167,930)
	(246,850)	(288,244)	(311,015)
	(51,749)	(60,493)	(62,716)
	(26,137)	(30,660)	(33,296)
	(65,528)	(69,797)	(70,129)
	(925,602)	(1,015,149)	(984,598)
	(3,627,120)	(3,463,563)	(3,627,120)
	(474,848)	(608,833)	(458,891)
	(359,636)	(357,718)	(401,239)
	<b>(5,924,701)</b>	<b>(6,060,196)</b>	<b>(6,116,934)</b>
	(687,023)	(808,182)	(846,640)
	(256,771)	(290,694)	(309,164)
	(556,406)	(578,723)	(638,982)
	(3,364,980)	(3,204,826)	(3,364,980)
	(94,860)	(92,046)	(94,860)
	(167,280)	(166,691)	(167,280)
	(202,697)	(198,723)	0
	(594,684)	(720,311)	(695,028)
	<b>(5,924,701)</b>	<b>(6,060,196)</b>	<b>(6,116,934)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

**DEPRECIATION (CONTINUED)**

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.

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

6. INFORMATION ON BORROWINGS

(a) Short Term Borrowings

At its meeting held on 5 December 2017, the Council authorised a short term liquidity lending facility between the Shire of Plantagenet and the Western Australian Treasury Corporation to maintain positive cash flow while undertaking storm damage works. The short term facility does not terminate until 28 February 2020. It is estimated that up to \$1.5 million may need to be borrowed to cover the anticipated delay in recoup of storm damage payments for event 'AGRN858 Flooding in the Shire of Plantagenet' on 19 March 2019. An extension of the facility will likely be sought to June 2021 depending on the extent and duration of works and to cover existing and subsequent storm damage events.

	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Unsecured</b>			
WATC - Short term facility	500,000	500,000	500,000
Principal Outstanding at 30 June	0	0	0

(b) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
		\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
<b>Governance</b>															
New Administration Centre (90)	1,152,037	0	165,556	75,547	986,481	1,308,362	0	156,325	84,777	1,152,037	1,308,362	0	156,325	84,777	1,152,037
<b>Recreation and culture</b>															
Sounness Park Recreation Development (94)	165,053	0	38,940	7,524	126,113	202,539	0	37,486	8,978	165,053	202,539	0	37,486	8,978	165,053
<b>Economic services</b>															
Saleyards Roof (95)	181,906	0	23,943	4,751	157,962	205,215	0	23,310	5,385	181,906	205,215	0	23,310	5,385	181,905
	1,498,995	0	228,439	87,822	1,270,556	1,716,116	0	217,121	99,139	1,498,995	1,716,116	0	217,122	99,140	1,498,995
<b>Self Supporting Loans</b>															
<b>Education and welfare</b>															
Plantagenet Village Homes (93)	470,555	0	128,373	20,746	342,181	594,331	0	123,777	25,343	470,555	594,331	0	123,777	25,343	470,555
	470,555	0	128,373	20,746	342,181	594,331	0	123,777	25,343	470,555	594,331	0	123,777	25,343	470,555
	1,969,549	0	356,812	108,568	1,612,737	2,310,447	0	340,898	124,482	1,969,549	2,310,447	0	340,898	124,483	1,969,549

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(c) New borrowings - 2019/20**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

**(d) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

**(e) Credit Facilities**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	-
Credit card limit	20,000	20,000	20,000
<b>Total amount of credit unused</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,612,737	1,969,549	1,969,549

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements reserve	138,553	12,412	0	150,965	116,192	22,361	0	138,553	115,517	22,362	0	137,879
Plant replacement reserve	422,127	591,533	(432,000)	581,660	841,962	267,638	(687,473)	422,127	841,577	274,182	(933,075)	182,684
Drainage and water management reserve	83,774	1,357	0	85,131	82,347	1,427	0	83,774	81,801	1,416	0	83,217
Waste management reserve	302,922	202,560	(50,000)	455,482	124,311	178,611	0	302,922	123,724	178,730	0	302,454
Computer software/hardware upgrade reserve	153,972	53,337	0	207,309	31,349	122,623	0	153,972	31,179	122,711	0	153,890
Mount Barker Regional Saleyards capital improvements reserve	150,506	97,498	(195,501)	52,503	215,872	137,113	(202,479)	150,506	215,651	138,628	(203,386)	150,893
Mount Barker Regional Saleyards operating loss reserve	277,195	15,051	0	292,246	257,702	19,493	0	277,195	256,290	19,425	0	275,715
Shire development and building improvements reserve	0	0	0	0	115,692	0	(115,692)	0	114,924	1,989	(116,913)	0
Outstanding land resumptions reserve	9,208	149	0	9,357	36,870	379	(28,041)	9,208	36,625	634	(30,000)	7,259
Natural disaster reserve	43,070	76,962	0	120,032	2,336	40,734	0	43,070	3,178	40,779	0	43,957
Plantagenet medical centre reserve	355,322	84,569	(420,918)	18,973	283,778	80,626	(9,082)	355,322	282,181	80,733	0	362,913
Spring Road roadworks reserve	54,713	886	0	55,599	53,781	932	0	54,713	53,423	925	0	54,348
Mount Barker swimming pool revitalisation reserve	6,976	50,956	0	57,932	6,857	119	0	6,976	8,017	139	0	8,156
Hockey ground carpet replacement	56,343	19,216	0	75,559	37,383	18,960	0	56,343	37,204	18,970	0	56,174
Community resource centre building reserve	22,558	7,697	0	30,255	14,964	7,594	0	22,558	14,892	7,598	0	22,490
Museum complex shingle roof reserve	67,701	1,097	(5,000)	63,798	69,434	1,176	(2,909)	67,701	68,973	1,194	0	70,167
Standpipe reserve	11,136	10,349	0	21,485	946	10,190	0	11,136	1,146	10,201	0	11,347
Paths and trails reserve	31,024	0	0	31,024	20,495	10,529	0	31,024	20,437	10,000	0	30,437
Major Projects and Renewals Reserve	301,036	28,951	(80,000)	249,987	24,595	361,495	(85,054)	301,036	24,524	244,766	(35,081)	234,210
	2,488,136	1,254,580	(1,183,419)	2,559,297	2,336,868	1,281,999	(1,130,731)	2,488,136	2,331,263	1,175,380	(1,318,455)	2,188,190

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Employee entitlements reserve	Ongoing	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	Ongoing	To fund the purchase of vehicles, plant and machinery
Drainage and water management reserve	Ongoing	To fund the purchase of land for drainage purposes
Waste management reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
Computer software/hardware upgrade reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards capital improvements reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards operating loss reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Shire development and building improvements reserve	Ongoing	Cancelled
Outstanding land resumptions reserve	Ongoing	To fund old / outstanding obligations for land resumptions associated with road realignments and the like
Natural disaster reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Plantagenet medical centre reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
Spring Road roadworks reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Mount Barker swimming pool revitalisation reserve	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
Hockey ground carpet replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Community resource centre building reserve	Ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
Museum complex shingle roof reserve	Ongoing	To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex
Standpipe reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
Paths and trails reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
Major Projects and Renewals Reserve	Ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Governance	300	530	300
General purpose funding	72,300	58,193	71,150
Law, order, public safety	18,500	15,866	20,000
Health	93,326	72,917	83,900
Education and welfare	24,033	22,689	24,033
Community amenities	1,047,776	722,110	711,470
Recreation and culture	191,505	219,201	185,005
Economic services	934,710	842,543	869,665
Other property and services	23,060	90,381	21,760
	<b>2,405,510</b>	<b>2,044,430</b>	<b>1,987,283</b>

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

General purpose funding	1,056,110	1,928,418	997,893
Law, order, public safety	181,425	150,732	131,351
Recreation and culture	19,971	12,720	40,000
Economic services	47,000	25,300	47,000
Other property and services	40,000	41,015	40,000
	<b>1,344,506</b>	<b>2,158,185</b>	<b>1,256,244</b>

**Non-operating grants, subsidies and contributions**

Law, order, public safety	0	0	383,900
Recreation and culture	85,000	47,244	51,000
Transport	1,848,620	1,107,285	1,276,289
	<b>1,933,620</b>	<b>1,154,529</b>	<b>1,711,189</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
Other interest revenue (refer note 1b)	54,000	55,829	57,000
	54,000	55,829	57,000
<b>(b) Other revenue</b>			
Reimbursements and recoveries	2,533,397	2,177,746	2,398,330
	2,533,397	2,177,746	2,398,330
<b>The net result includes as expenses</b>			
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(b))	108,568	124,482	124,483
Interest expense on lease liabilities			
	108,568	124,482	124,483



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**11. MAJOR LAND TRANSACTIONS AND INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any Major Land Transactions or any joint venture arrangements in 2019/20.

**12. TRADING UNDERTAKINGS**  
**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 following budget is based on a throughput of 62,000 cattle.

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

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Operating Expenditure</b>			
Employee Costs - Conferences & Training	\$ (6,000)	\$ (1,964)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (282,800)	\$ (305,760)	\$ (310,168)
Employee Costs - Superannuation	\$ (27,700)	\$ (27,591)	\$ (25,808)
Employee Costs - Travel & Accommodation	\$ (1,500)	\$ (1,055)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (3,000)	\$ (2,244)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (500)	\$ (465)	\$ (500)
Employee Costs - Workers Compensation Insurance	\$ (5,000)	\$ (4,710)	\$ (4,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (8,696)	\$ (12,000)
Office Expenses - Other Operating Costs	\$ (4,000)	\$ (3,451)	\$ (4,000)
Office Expenses - Telephone	\$ (7,000)	\$ (5,719)	\$ (7,000)
Other Expenses - Environmental Services	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ (5,924)	\$ (5,000)
Other Expenses - Insurances	\$ (30,000)	\$ (29,950)	\$ (32,000)
Other Expenses - Licence Fees	\$ (4,000)	\$ (4,203)	\$ (3,300)
Other Expenses - Other Operating Costs	\$ (20,000)	\$ (12,342)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	\$ (25,000)	\$ (21,035)	\$ (25,000)
Other Expenses - Tools & Sundry	\$ (3,000)	\$ (1,775)	\$ (3,000)
Other Expenses - Water Monitoring	\$ (10,000)	\$ (15,275)	\$ (10,000)
Other Expenses - Sludge Removal	\$ (30,000)	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	\$ (6,000)	\$ (2,397)	\$ (6,000)
Building & Grounds - Facility Maintenance	\$ (35,000)	\$ (24,614)	\$ (25,000)
Building & Grounds - Facility Operating	\$ (81,800)	\$ (101,235)	\$ (75,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (14,858)	\$ (14,711)	\$ (17,877)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (10,753)	\$ (12,650)	\$ (12,750)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (17,814)	\$ (17,638)	\$ (13,528)
Non Cash Expenses - Depreciation - Infrastructure	\$ (377,445)	\$ (503,260)	\$ (356,150)
Non Cash Expenses - Loss on Sale of Assets	\$ -	\$ -	\$ -
Admin Services Allocation	\$ (81,079)	\$ (74,189)	\$ (77,001)
<b>Total Operating Expenditure</b>	<b>\$ (1,109,249)</b>	<b>\$ (1,202,853)</b>	<b>\$ (1,062,582)</b>
<b>Operating Income</b>			
Contributions - Agent Contributions	\$ 65,000	\$ 64,392	\$ 62,000
Other Income - Avdata Income	\$ 30,000	\$ 32,044	\$ 25,000
Other Income - Entry Fees	\$ 14,000	\$ 12,000	\$ 12,000
Other Income - Hay Feeding	\$ 10,000	\$ 7,400	\$ 10,765
Other Income - NLIS Tagging	\$ 12,000	\$ 11,766	\$ 12,000
Other Income - Other Operating Income	\$ 10,700	\$ 9,358	\$ 10,500
Other Income - Sale of Manure	\$ 5,000	\$ 3,749	\$ 5,000
Other Income - Saleyard Weigh & Pen Fees	\$ 598,210	\$ 592,287	\$ 571,200
Other Income - Shippers/Private Weigh	\$ 18,100	\$ 18,357	\$ 13,500
Other Income - Stock Removal	\$ 7,000	\$ 7,112	\$ 7,000
Non Cash Revenue - Profit on Sale of Assets	\$ -	\$ -	\$ -
<b>Total Operating Income</b>	<b>\$ 770,010</b>	<b>\$ 758,465</b>	<b>\$ 728,965</b>
<b>Borrowing Costs</b>			
<b>Operating Expenditure</b>			
Financial Expenses - Loan No. 95 - Saleyards Roof	\$ (4,751)	\$ (6,841)	\$ (5,385)
<b>Net Operating Profit / (loss)</b>	<b>\$ (343,990)</b>	<b>\$ (451,229)</b>	<b>\$ (339,001)</b>
<b>Net Operating Profit / (loss) - Excluding Non Cash Items</b>	<b>\$ 76,880</b>	<b>\$ 97,030</b>	<b>\$ 61,304</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1 July 2019</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2020</b>
	\$	\$	\$	\$
Feral Pig Eradication Committee	122,099	0	(50,000)	72,099
Contribution - Public Open Space	98,111	0	(45,000)	53,111
Bonds - Planning Advertising	1,500	0	0	1,500
Bonds - Relocatable Dwelling	30,036	0	0	30,036
Bonds - Extractive Industries	2,503	0	0	2,503
Bonds - Infrastructure	5,006	0	0	5,006
Bonds - Short Term Deposits	2,743	0	0	2,743
Bonds - Other	365,865	0	(330,000)	35,865
	627,863	0	(425,000)	202,863

## **NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2020**

### **14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**

#### **GOODS AND SERVICES TAX (GST)**

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

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

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

#### **CRITICAL ACCOUNTING ESTIMATES**

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

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

#### **ROUNDING OFF FIGURES**

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

#### **COMPARATIVE FIGURES**

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

#### **BUDGET COMPARATIVE FIGURES**

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

#### **REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Plantagenet adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Plantagenet has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0	13,780	13,780
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	127,584	127,584
Adjustment to retained surplus from adoption of AASB 15		(113,804)	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Plantagenet is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Plantagenet has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Plantagenet has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	117,173	0	117,173
Adjustment to retained surplus from adoption of AASB 1058		0	

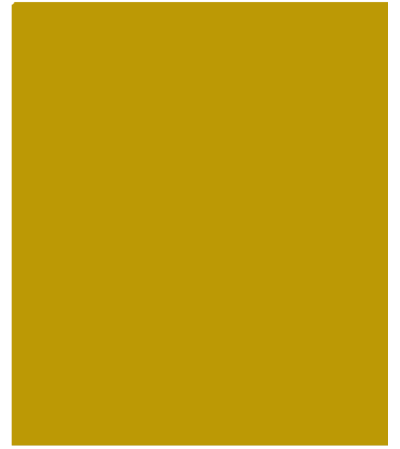
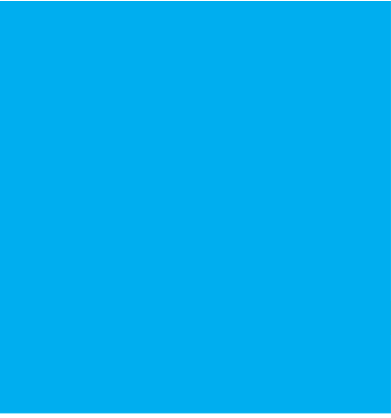
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Plantagenet. When the taxable event occurs the financial liability is extinguished and the Shire of Plantagenet recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Plantagenet to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Plantagenet of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	63,558,451
Adjustment to retained surplus from adoption of AASB 15	(113,804)
Adjustment to retained surplus from adoption of AASB 1058	0
Retained surplus - 01/07/2019	63,444,647



CAPITAL ITEMS



CAPITAL ITEMS

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**CAPITAL WORKS PROGRAM**

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b><u>PROGRAM 3 - GENERAL PURPOSE FUNDING</u></b>						
<b>OTHER GENERAL PURPOSE FUNDING</b>						
<b>Transfers to Reserve Funds</b>						
Transfers to Reserve Funds	EMCS	50301.0398	Municipal	\$ (1,194,638)	\$ (1,115,875)	\$ (1,115,380)
Transfer Interest to Reserve Funds	EMCS	50301.0399	Municipal	\$ (50,000)	\$ (50,432)	\$ (60,000)
<b>Total Transfers to Reserve Funds</b>				<b>\$ (1,244,638)</b>	<b>\$ (1,166,307)</b>	<b>\$ (1,175,380)</b>
<b><u>PROGRAM 4 - GOVERNANCE</u></b>						
<b>MEMBERS OF COUNCIL</b>						
<b>Capital Expenditure</b>						
Purchase Vehicle - Governance	EMWS	50401.0006		\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Income</b>						
Trade In Vehicle - Governance	EMWS	40401.0105		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OVERHEADS - ADMINISTRATION</b>						
<b>Capital Expenditure</b>						
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	Municipal	\$ (5,000)	\$ (10,109)	\$ (12,000)
Purchase Vehicle - CEO	EMWS	50416.0006		\$ -	\$ (50,423)	\$ (65,000)
Purchase Vehicle - EMSD	EMWS	50417.0006	Plant Replacement Reserve	\$ (55,000)	\$ -	\$ -
New Computer Software	EMCS	50412.0006		\$ -	\$ -	\$ -
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252		\$ -	\$ -	\$ (26,178)
Admin Building - Repaint South Façade Walls / Timberwork	BLDG SRVR	50409.0252	Municipal	\$ (5,030)	\$ -	\$ (3,030)
<b>Total Capital Expenditure</b>				<b>\$ (65,030)</b>	<b>\$ (60,532)</b>	<b>\$ (106,208)</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	40415.0486		\$ -	\$ -	\$ -
Trade In Vehicle - CEO	EMWS	40416.0105		\$ -	\$ 11,091	\$ 20,000
Trade In Vehicle - EMSD	EMWS	40417.0105		\$ 20,000	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ 20,000</b>	<b>\$ 11,091</b>	<b>\$ 20,000</b>
<b>TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES</b>				<b>\$ (65,030)</b>	<b>\$ (60,532)</b>	<b>\$ (106,208)</b>
<b>TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME</b>				<b>\$ 20,000</b>	<b>\$ 11,091</b>	<b>\$ 20,000</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**CAPITAL WORKS PROGRAM**

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b><u>PROGRAM 5 - LAW, ORDER &amp; PUBLIC SAFETY</u></b>						
<b>FIRE PREVENTION - COUNCIL</b>						
<b>Capital Expenditure</b>						
Purchase Vehicle - CESM	EMWS	50520.0006		\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Income</b>						
Trade In Vehicle - CESM	EMWS	40520.0105		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ANIMAL CONTROL</b>						
<b>Capital Expenditure</b>						
Purchase Vehicle - Ranger	EMWS	50511.0006		\$ -	\$ (40,673)	\$ (38,000)
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ (40,673)</b>	<b>\$ (38,000)</b>
<b>Capital Income</b>						
Trade In Vehicle - Ranger	EMWS	40511.0105		\$ -	\$ 14,545	\$ 15,000
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ 14,545</b>	<b>\$ 15,000</b>
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE</b>				<b>\$ -</b>	<b>\$ (40,673)</b>	<b>\$ (38,000)</b>
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME</b>				<b>\$ -</b>	<b>\$ 14,545</b>	<b>\$ 15,000</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**CAPITAL WORKS PROGRAM**

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b><u>PROGRAM 7 - HEALTH</u></b>						
<b>PREVENTIVE SERVICES - OTHER</b>						
<b>Capital Expenditure</b>						
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252		\$ -	\$ -	\$ (5,000)
Plantagenet Medical Centre Facilities Upgrade	BLDG SRVR	51771.0252	Plantagenet Medical Centre Reserve	\$ (420,918)	\$ (9,082)	\$ (30,000)
<b>Total Capital Expenditure</b>				<b>\$ (420,918)</b>	<b>\$ (9,082)</b>	<b>\$ (35,000)</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	40724.0486		\$ 420,918	\$ 9,082	\$ 30,000
<b>Total Capital Income</b>				<b>\$ 420,918</b>	<b>\$ 9,082</b>	<b>\$ 30,000</b>
<b>TOTAL HEALTH CAPITAL EXPENSES</b>				<b>\$ (420,918)</b>	<b>\$ (9,082)</b>	<b>\$ (35,000)</b>
<b>TOTAL HEALTH CAPITAL INCOME</b>				<b>\$ 420,918</b>	<b>\$ 9,082</b>	<b>\$ 30,000</b>
<b><u>PROGRAM 8 - EDUCATION &amp; WELFARE</u></b>						
<b>AGED &amp; DISABLED</b>						
<b>Capital Income</b>						
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328		\$ 128,373	\$ 123,777	\$ 123,777
<b>Total Capital Income</b>				<b>\$ 128,373</b>	<b>\$ 123,777</b>	<b>\$ 123,777</b>
<b>TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EDUCATION AND WELFARE CAPITAL INCOME</b>				<b>\$ 128,373</b>	<b>\$ 123,777</b>	<b>\$ 123,777</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b><u>PROGRAM 10 - COMMUNITY AMENITIES</u></b>						
<b>WASTE DISPOSAL SITES</b>						
<b>Capital Expenditure</b>						
Porongurup Trf Station – Capping, Ripping and Mounding	EMWS	51683.0252	Municipal	\$ (12,658)	\$ -	\$ (12,658)
O'Neill Road Landfill Site - Recycled Oil Receptacle and Shed Cover	EMWS	51687.0252	Municipal	\$ (15,000)	\$ -	\$ -
Kamballup Transfer Station - Infrastructure	EMWS	51772.0252	Municipal	\$ (16,250)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (43,908)</b>	<b>\$ -</b>	<b>\$ (12,658)</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	41001.0486		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOWN PLANNING</b>						
<b>Capital Expenditure</b>						
Purchase Vehicle - Planning Officer	EMWS	51013.0006		\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Income</b>						
Trade In Vehicle - Planning Officer	EMWS	41012.0105		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER COMMUNITY AMENITIES</b>						
<b>Capital Expenditure</b>						
CCTV - Upgrade	EMSD	51485.0006	Municipal	\$ (18,543)	\$ -	\$ (18,543)
Wilson Park Toilets - Upgrade	BLDG SRVR	51773.0252	Municipal	\$ (14,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (32,543)</b>	<b>\$ -</b>	<b>\$ (18,543)</b>
<b>TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES</b>				<b>\$ (76,451)</b>	<b>\$ -</b>	<b>\$ (31,201)</b>
<b>TOTAL COMMUNITY AMENITIES CAPITAL INCOME</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**CAPITAL WORKS PROGRAM**

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 11 - RECREATION &amp; CULTURE</b>						
<b>PUBLIC HALLS &amp; CIVIC CENTRES</b>						
<b>Capital Expenditure</b>						
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	Municipal	\$ (5,000)	\$ (3,074)	\$ (5,000)
Lesser Hall - Repair Termite Damage	BLDG SRVR	51728.0252	Municipal	\$ (3,661)	\$ (3,979)	\$ (7,640)
Kendenu Hall - Upgrade Playground & Reticulation	EMWS	51774.0252	Municipal	\$ (25,000)	\$ -	\$ -
Narrakup Hall - Repaint Exterior	BLDG SRVR	51775.0252	Municipal	\$ (14,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (47,661)</b>	<b>\$ (7,053)</b>	<b>\$ (12,640)</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	41017.0486		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MOUNT BARKER SWIMMING POOL</b>						
<b>Capital Expenditure</b>						
Swimming Pool (PC) - Building Renewal	EMSD	51407.0252	Municipal	\$ (2,500)	\$ (135)	\$ (2,500)
Swimming Pool Refurbishment	POOL MGR	51694.0252		\$ -	\$ (1,236)	\$ (5,000)
Replace Swimming Pool Blanket Covers	POOL MGR	51776.0006	Municipal	\$ (18,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (20,500)</b>	<b>\$ (1,371)</b>	<b>\$ (7,500)</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	41020.0486		\$ -	\$ -	\$ 5,000
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>REC.CENTRE</b>						
<b>Capital Expenditure</b>						
Gym Equipment	REC CTR MGR	51111.0006	Municipal	\$ (5,000)	\$ -	\$ (5,000)
<b>Total Capital Expenditure</b>				<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ (5,000)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**CAPITAL WORKS PROGRAM**

	<b>Responsible Officer</b>	<b>Account Number</b>	<b>Source of Funds</b>	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
<b>PARKS &amp; RECREATION GROUNDS</b>						
<b>Capital Expenditure</b>						
Stage 2 War Memorial and We Remember Them Walk	EMSD	51511.0251		\$ -	\$ (670)	\$ (2,000)
Frost Park - Pavilion Upgrade	BLDG SRVR	51691.0251	Municipal	\$ (55,436)	\$ (72,415)	\$ (101,851)
Sounness Park Changerooms - Wall Tiles	BLDG SRVR	51689.0251		\$ -	\$ (4,730)	\$ (4,417)
Sounness Park - Equipment Shed	BLDG SRVR	51690.0251		\$ -	\$ -	\$ (20,000)
Mount Barker Skate Park - Youth Precinct	EMSD	51700.0251		\$ -	\$ (419)	\$ -
Mount Barker Skate Park Repairs	EMSD	51141.0251		\$ -	\$ (50,252)	\$ (53,000)
Mount Barker Tennis Club - Verandah Posts	BLDG SRVR	51729.0251		\$ -	\$ (3,760)	\$ (6,000)
Sounness Park - Hockey Score Board	BLDG SRVR	51770.0251	Municipal	\$ (20,000)	\$ -	\$ (20,000)
Water Transfer - Lot 81 Dam to Sounness Park (via Frost Park)	EMWS	51777.0251	Major Projects and Renewals Reserve	\$ (80,000)	\$ -	\$ -
Bonnyup Park - New Playground	EMWS	51778.0251	Municipal	\$ (25,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (180,436)</b>	<b>\$ (132,246)</b>	<b>\$ (207,268)</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	41127.0486		\$ 80,000	\$ 85,054	\$ 106,000
Grants - War Memorial and We Remember Them Walk	EMSD	41120.0489		\$ -	\$ 670	\$ 2,000
Transfers from Trust Funds - POS	EMCS	41122.0243		\$ 45,000	\$ -	\$ 45,000
Mount Barker Skate Park Insurance Claim	EMSD	41123.0202		\$ -	\$ 46,574	\$ 49,000
Contributions - Parks and Recreation Grounds	EMSD	41125.0200		\$ -	\$ -	\$ 7,000
<b>Total Capital Income</b>				<b>\$ 125,000</b>	<b>\$ 132,298</b>	<b>\$ 209,000</b>
<b>LIBRARY SERVICES</b>						
<b>Capital Expenditure</b>						
Library - Shift Counter and Replace Carpet Tiles	EMSD	51779.0252	Municipal	\$ (14,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (14,000)</b>	<b>\$ -</b>	<b>\$ -</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**CAPITAL WORKS PROGRAM**

	<b>Responsible Officer</b>	<b>Account Number</b>	<b>Source of Funds</b>	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
<b>OTHER RECREATION &amp; CULTURE (Community Resource Centre, Mitchell House, Police Station Museum)</b>						
<b>Capital Expenditure</b>						
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	Municipal	\$ (5,000)	\$ (2,315)	\$ (10,000)
Museum Complex - Replace Shingle Roofs	BLDG SRVR	51535.0252	Museum Complex Shingle Roof Reserve	\$ (5,000)	\$ (2,909)	\$ -
Community Resource Centre - New Eaves to Rear of Building	BLDG SRVR	50433.0252		\$ -	\$ (8,470)	\$ (4,500)
Mitchell House - Replace Timber Windows	BLDG SRVR	51730.0252		\$ (31,121)	\$ (8,879)	\$ (40,000)
Museum Complex - Archive Repository	BLDG SRVR	51780.0252	Municipal & Contributions (Historical Soc)	\$ (135,000)	\$ -	\$ -
Community Resource Centre - Replace Box Gutters & Walkway	BLDG SRVR	51781.0252	Municipal	\$ (45,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (221,121)</b>	<b>\$ (22,573)</b>	<b>\$ (54,500)</b>
<b>Capital Income</b>						
Grants & Contributions - Other Recreation & Culture	EMCS	41130.0450		\$ 85,000	\$ -	\$ -
Transfers from Reserve Funds	EMCS	41131.0486		\$ 5,000	\$ 2,909	\$ -
<b>Total Capital Income</b>				<b>\$ 90,000</b>	<b>\$ 2,909</b>	<b>\$ -</b>
<b>TOTAL RECREATION AND CULTURE CAPITAL EXPENSES</b>				<b>\$ (488,718)</b>	<b>\$ (163,243)</b>	<b>\$ (286,908)</b>
<b>TOTAL RECREATION AND CULTURE CAPITAL INCOME</b>				<b>\$ 215,000</b>	<b>\$ 135,207</b>	<b>\$ 214,000</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 12 - TRANSPORT</b>						
<b>ROAD CONSTRUCTION</b>						
<b>Capital Expenditure</b>						
<b>Regional Road Group</b>						
Porongurup Road - SLK 3.99 to 8.94	EMWS	51731.0250		\$ -	\$ (172,934)	\$ (172,934)
Porongurup Road - SLK 0.00 - 3.98	EMWS	51768.0250		\$ -	\$ (49,239)	\$ (40,897)
Settlement Road - SLK 4.71 to 10.40	EMWS	51732.0250		\$ -	\$ (235,318)	\$ (232,696)
Settlement Road - SLK 10.41 - 14.8	EMWS	51767.0250		\$ -	\$ (189,578)	\$ (205,634)
Poorarecup Road - SLK 1.16 to 8.45	EMWS	51733.0250		\$ -	\$ (180,968)	\$ (184,384)
Spencer Road - SLK 0.00 to 5.24	EMWS	51782.0250	RRG, Municipal	\$ (252,240)	\$ -	\$ -
				<b>\$ (252,240)</b>	<b>\$ (828,037)</b>	<b>\$ (836,545)</b>
<b>Blackspot (Federal)</b>						
Lake Matilda Rd - Red Gum Pass Road - Intersection	EMWS	51654.0250	Federal Blackspot, Municipal	\$ (84,560)	\$ (6,460)	\$ (91,020)
				<b>\$ (84,560)</b>	<b>\$ (6,460)</b>	<b>\$ (91,020)</b>
<b>Blackspot (State)</b>						
Woogenellup Road Floodway	EMWS	51705.0250		\$ -	\$ (9,062)	\$ (114,762)
Pile Road - Intersection with Muir Hwy	EMWS	51734.0250	State Blackspot, Municipal	\$ (23,203)	\$ (16,616)	\$ (39,819)
				<b>\$ (23,203)</b>	<b>\$ (25,678)</b>	<b>\$ (154,581)</b>
<b>Commodity Route Funding</b>						
Eulup Manurup Road	EMWS	51735.0250		\$ -	\$ (209,656)	\$ (204,414)
Watermans Road	EMWS	51736.0250		\$ -	\$ (172,511)	\$ (173,938)
Woogenellup Road - SLK 0.00 - 5.89	EMWS	51783.0250	CRF, Municipal	\$ (228,700)	\$ -	\$ -
Chillinup Road - SLK 0 - 7.87	EMWS	51784.0250	CRF, Municipal	\$ (452,870)	\$ -	\$ -
Mallawillup Road - SLK 0.00 to 16.08 and SLK 16.09 to 27.54	EMWS	51785.0250	CRF, Municipal	\$ (403,315)	\$ -	\$ -
				<b>\$ (1,084,885)</b>	<b>\$ (382,167)</b>	<b>\$ (378,352)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**CAPITAL WORKS PROGRAM**

	<b>Responsible Officer</b>	<b>Account Number</b>	<b>Source of Funds</b>	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
<b>Roads to Recovery</b>						
Coopers Road	EMWS	51737.0250		\$ -	\$ (34,097)	\$ (31,377)
Millinup Road	EMWS	51738.0250		\$ -	\$ (137,407)	\$ (137,401)
Montem Street	EMWS	51739.0250		\$ -	\$ (39,067)	\$ (50,598)
Road Replenishment - Boyup Road - SLK 0.00 to 13.71	EMWS	51740.0250		\$ -	\$ (51,160)	\$ (30,919)
Road Replenishment - Sturdee Road - SLK 0.00 to 10.72	EMWS	51762.0250		\$ -	\$ (38,879)	\$ (24,699)
Road Replenishment - Jackson Road - SLK 0.00 to 6.06	EMWS	51763.0250		\$ -	\$ (29,518)	\$ (13,117)
Road Replenishment - Nornalup Road - SLK 0.00 to 8.18	EMWS	51764.0250		\$ -	\$ (23,274)	\$ (22,015)
Lake Matilda Road - SLK 0.00 to 2.23	EMWS	51760.0250		\$ -	\$ (234,833)	\$ (253,564)
Surrey Downs Road SLK 0.00 to 1.22	EMWS	51761.0250		\$ -	\$ (108,549)	\$ (129,541)
Muir Street - SLK 0.00 - 0.758	EMWS	51769.0250		\$ -	\$ (29,014)	\$ (36,028)
Mount Barker Road - SLK 4.05 to 5.93	EMWS	51786.0250	RTR	\$ (273,270)	\$ -	\$ -
Mount Barker Road - SLK 0.745 - 4.05	EMWS	51787.0250	RTR	\$ (106,193)	\$ -	\$ -
Hannan Way - SLK 0.74 - 1.27	EMWS	51788.0250	RTR	\$ (96,900)	\$ -	\$ -
Pile Road - Total length	EMWS	51789.0250	RTR	\$ (85,000)	\$ -	\$ -
				<b>\$ (561,363)</b>	<b>\$ (725,798)</b>	<b>\$ (729,259)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Own Resources</b>						
Pre Construction Future Works	EMWS	51201.0250	Municipal	\$ (30,000)	\$ (25,868)	\$ (30,000)
Drainage Construction	EMWS	51202.0250	Municipal	\$ (40,000)	\$ (16,812)	\$ (40,000)
Footpath and Bike Path Construction	EMWS	51203.0250	Municipal	\$ (50,000)	\$ (58,187)	\$ (70,000)
Roadworks - Minor Renewal	EMWS	51276.0250	Municipal	\$ (250,000)	\$ (218,174)	\$ (250,000)
Road Replenishment Sealing	EMWS	51790.0250	Municipal	\$ (45,000)	\$ -	\$ -
Reseal Rural and Townsite Roads	EMWS	51741.0250	Municipal	\$ (150,000)	\$ (182,214)	\$ (231,062)
Langton Road - Lowood Road to Marmion Street	EMWS	51606.0250		\$ -	\$ (57,057)	\$ (35,639)
Stothard Road - SLK 0.00 to 2.19	EMWS	51742.0250		\$ -	\$ (37,684)	\$ (45,000)
Thomas Street - SLK 0.00 to 0.30	EMWS	51743.0250		\$ -	\$ (873)	\$ (10,000)
Wragg Road - SLK 1.75 to 6.44	EMWS	51744.0250		\$ -	\$ (22,809)	\$ (25,700)
Albany Highway - SLK 356.20 to 356.59	EMWS	51745.0250		\$ -	\$ (37,200)	\$ (56,710)
Lord Street - SLK 0.00 to 0.139	EMWS	51746.0250		\$ -	\$ (6,178)	\$ (10,800)
Marion Street - SLK 0.00 to 0.56	EMWS	51747.0250		\$ -	\$ (19,929)	\$ (35,000)
Mount Barker Road - SLK 0.075 to 0.735	EMWS	51748.0250		\$ -	\$ (28,081)	\$ (35,000)
Kwornicup Road - SLK 8.65 to 9.91	EMWS	51749.0250		\$ -	\$ (41,082)	\$ (55,000)
Mallawillup Road - SLK 0.00 to 16.08	EMWS	51750.0250		\$ -	\$ (132,030)	\$ (132,850)
Hassell Avenue - SLK 0.45 to 0.62	EMWS	51751.0250		\$ -	\$ -	\$ (5,000)
Pooreracup Road - SLK 0.83 to 1.23	EMWS	51752.0250		\$ -	\$ (59,816)	\$ (72,100)
Albany Highway/Woogenellup Road - Roundabout	EMWS	51753.0250		\$ -	\$ (460)	\$ (20,000)
O'Neill Road - SLK 1.55 to 1.72	EMWS	51791.0250	Municipal	\$ (65,000)	\$ -	\$ -
Sounness Park - Internal roads	EMWS	51792.0250	Municipal	\$ (59,290)	\$ -	\$ -
Harvey Road - SLK 0.00 to 0.46	EMWS	51793.0250	Municipal	\$ (25,000)	\$ -	\$ -
Hassell Ave - SLK 0.0 to 0.576	EMWS	51794.0250	Municipal	\$ (48,250)	\$ -	\$ -
Wilson Road - SLK 0 - 2.35 (west of Craddock Road)	EMWS	51795.0250	Municipal	\$ (328,855)	\$ -	\$ -
Hassell Ave Footpaths - Beverley Road to De Garis Road (325m)	EMWS	51796.0250	Municipal	\$ (31,000)	\$ -	\$ -
Narpund Road / Hassell St drainage project	EMWS	51797.0250	Municipal	\$ (268,625)	\$ -	\$ -
Langton Road - Reseal - SLK 0.217 - 1.28	EMWS	51798.0250	Municipal	\$ (58,500)	\$ -	\$ -
Langton Road - Islands & Planters - SLK 0.00 - 0.22	EMWS	51799.0250	Municipal	\$ (16,000)	\$ -	\$ -
St Werburghs Road - SLK 0.29 to 4.31	EMWS	51800.0250	Municipal	\$ (75,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (1,540,520)</b>	<b>\$ (944,454)</b>	<b>\$ (1,159,861)</b>
				<b>\$ (3,546,771)</b>	<b>\$ (2,912,594)</b>	<b>\$ (3,349,618)</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**CAPITAL WORKS PROGRAM**

	<b>Responsible Officer</b>	<b>Account Number</b>	<b>Source of Funds</b>	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
<b>Capital Income</b>						
Contributions to Roadworks	EMWS	41205.0197		\$ -	\$ -	\$ -
Direct Road Grants - Black Spot Funding	EMWS	41201.0008		\$ 34,212	\$ (17,098)	\$ 44,830
Direct Road Grants - Roads to Recovery Grants	EMWS	41201.0204		\$ 561,363	\$ 443,787	\$ 443,789
Direct Road Grants - Commodity Route Grants	EMWS	41201.0205		\$ 1,084,885	\$ 154,600	\$ 252,235
Direct Road Grants - Regional Road Group Grants	EMWS	41201.0207		\$ 168,160	\$ 525,996	\$ 557,697
<b>Total Capital Income</b>				<b>\$ 1,848,620</b>	<b>\$ 1,107,285</b>	<b>\$ 1,298,551</b>
<b>TOTAL TRANSPORT CAPITAL EXPENSES</b>				<b>\$ (3,546,771)</b>	<b>\$ (2,912,594)</b>	<b>\$ (3,349,618)</b>
<b>TOTAL TRANSPORT CAPITAL INCOME</b>				<b>\$ 1,848,620</b>	<b>\$ 1,107,285</b>	<b>\$ 1,298,551</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**CAPITAL WORKS PROGRAM**

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b><u>PROGRAM 13 - ECONOMIC SERVICES</u></b>						
<b>BUILDING CONTROL</b>						
<b>Capital Expenditure</b>						
Purchase Vehicle - Principal Bldg Surveyor	EMWS	51311.0006		\$ -	\$ -	\$ -
Purchase Vehicle - Building Maintenance Officer	EMWS	51314.0006		\$ -	\$ (40,673)	\$ (38,000)
Purchase Vehicle - Cleaner	EMWS	51315.0006		\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ (40,673)</b>	<b>\$ (38,000)</b>
<b>Capital Income</b>						
Trade In Vehicle - Principal Bldg Surveyor	EMWS	41311.0105		\$ -	\$ -	\$ -
Trade In Vehicle - Building Maintenance Officer	EMWS	41314.0105		\$ -	\$ 8,182	\$ 18,000
Trade In Vehicle - Cleaner	EMWS	41315.0105		\$ -	\$ -	\$ -
Transfers from Trust Funds	EMCS	41316.0243		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ 8,182</b>	<b>\$ 18,000</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

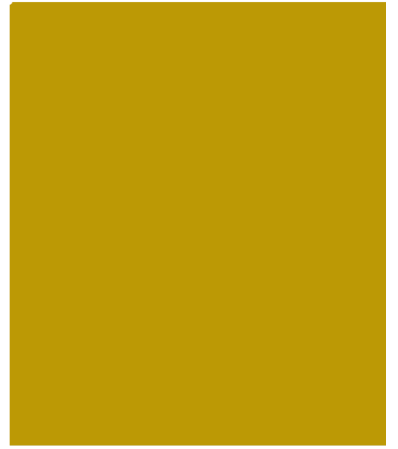
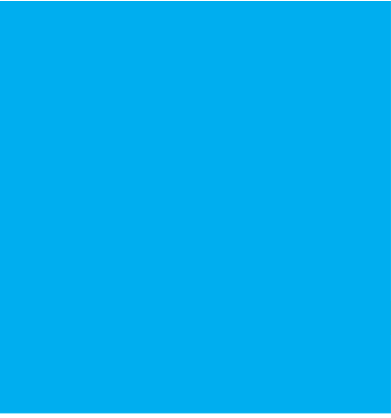
CAPITAL WORKS PROGRAM

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>CATTLE SALEYARDS</b>						
<b>Capital Expenditure</b>						
Purchase Vehicle - Saleyards Manager	EMWS	51323.0006		\$ -	\$ -	\$ -
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	Saleyards Reserve	\$ (17,000)	\$ (16,646)	\$ (17,000)
Bitumen Repairs	EMWS	51585.0253		\$ -	\$ (18,211)	\$ (50,000)
Additional Water Source	SALEYARDS MGR	51587.0253		\$ -	\$ (1,414)	\$ (11,386)
New Irrigator	SALEYARDS MGR	51643.0006		\$ -	\$ -	\$ (10,000)
Transfer Aerators to Pond 2	SALEYARDS MGR	51696.0253		\$ -	\$ -	\$ -
Light Tower Light Replacement (Receivals)	SALEYARDS MGR	51721.0253		\$ -	\$ (8,418)	\$ (25,000)
Long Wand and Data Logger	SALEYARDS MGR	51722.0006	Saleyards Reserve	\$ (7,000)	\$ -	\$ (7,000)
Aeration Ponds - Waste Water Treatment System Modifications	SALEYARDS MGR	51754.0253	Saleyards Reserve	\$ (50,000)	\$ -	\$ (5,000)
Painting of Galvanised Elements - Roof and Walkways	SALEYARDS MGR	51755.0253	Saleyards Reserve	\$ (28,001)	\$ (17,999)	\$ (23,000)
Diesel Motor - Irrigation Pump	SALEYARDS MGR	51756.0253	Saleyards Reserve	\$ (6,500)	\$ -	\$ (5,000)
Alies Scanner - Service	SALEYARDS MGR	51757.0253		\$ -	\$ (5,536)	\$ (5,000)
New Receival Ramp	SALEYARDS MGR	51758.0253		\$ -	\$ (126,456)	\$ (125,000)
Repair Washdown Pumps	SALEYARDS MGR	51766.0253		\$ -	\$ (7,800)	\$ (7,800)
2nd hand skidsteer loader	SALEYARDS MGR	51801.0006	Saleyards Reserve	\$ (40,000)	\$ -	\$ -
Undercover area - Generator and Lunch Space	SALEYARDS MGR	51802.0253	Saleyards Reserve	\$ (20,000)	\$ -	\$ -
Pneumatic Ram Replacement	SALEYARDS MGR	51803.0253	Saleyards Reserve	\$ (7,000)	\$ -	\$ -
Steelwork Modifications (incl Extend Yards and New Gates)	SALEYARDS MGR	51804.0253	Saleyards Reserve	\$ (14,000)	\$ -	\$ -
Reticulation - Lawn area	SALEYARDS MGR	51805.0253	Saleyards Reserve	\$ (6,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (195,501)</b>	<b>\$ (202,480)</b>	<b>\$ (291,186)</b>
<b>Capital Income</b>						
Trade In Vehicle - Saleyards Manager	EMWS	41322.0105		\$ -	\$ -	\$ -
Transfers from Reserve Funds	EMCS	41326.0486		\$ 195,501	\$ 202,480	\$ 291,186
<b>Total Capital Income</b>				<b>\$ 195,501</b>	<b>\$ 202,480</b>	<b>\$ 291,186</b>
<b>OTHER ECONOMIC SERVICES</b>						
<b>Capital Expenditure</b>						
Standpipe Controller Upgrades	EMCS	51340.0358		\$ -	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Income</b>						
Transfers from Reserve Funds	EMCS	41351.0486		\$ -	\$ -	\$ -
<b>Total Capital Income</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ECONOMIC SERVICES CAPITAL EXPENSES</b>				<b>\$ (195,501)</b>	<b>\$ (243,153)</b>	<b>\$ (329,186)</b>
<b>TOTAL ECONOMIC SERVICES CAPITAL INCOME</b>				<b>\$ 195,501</b>	<b>\$ 210,662</b>	<b>\$ 309,186</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**CAPITAL WORKS PROGRAM**

	Responsible Officer	Account Number	Source of Funds	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b><u>PROGRAM 14 - OTHER PROPERTY &amp; SERVICES</u></b>						
<b>PUBLIC WORKS OVERHEADS</b>						
<b>Capital Expenditure</b>						
Depot - Building Renewal	EMWS	51561.0254	Municipal	\$ (10,000)	\$ (2,060)	\$ (5,000)
Robotic Total Surveying Station	EMWS	51759.0006		\$ -	\$ (34,725)	\$ (35,000)
Locator - Utilities & Services	EMWS	51806.0006	Municipal	\$ (7,000)	\$ -	\$ -
<b>Total Capital Expenditure</b>				<b>\$ (17,000)</b>	<b>\$ (36,785)</b>	<b>\$ (40,000)</b>
<b>PLANT OPERATION COSTS</b>						
<b>Capital Expenditure</b>						
Heavy Plant Replacement Program	EMWS	51411.0006	Plant Replacement Reserve	\$ (400,000)	\$ (583,507)	\$ (936,234)
Works Vehicles / Minor Plant Replacement Program	EMWS	51412.0006	Plant Replacement Reserve	\$ (144,000)	\$ (171,980)	\$ (208,250)
<b>Total Capital Expenditure</b>				<b>\$ (544,000)</b>	<b>\$ (755,487)</b>	<b>\$ (1,144,484)</b>
<b>Capital Income</b>						
Trade In Heavy Plant	EMWS	41411.0105		\$ 75,000	\$ 108,909	\$ 226,909
Trade In Works Vehicles / Minor Plant	EMWS	41412.0105		\$ 37,000	\$ 57,055	\$ 72,500
Transfers from Reserve Funds	EMCS	41413.0486		\$ 432,000	\$ 687,474	\$ 933,075
<b>Total Capital Income</b>				<b>\$ 544,000</b>	<b>\$ 853,438</b>	<b>\$ 1,232,484</b>
<b>TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES</b>				<b>\$ (561,000)</b>	<b>\$ (792,272)</b>	<b>\$ (1,184,484)</b>
<b>TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME</b>				<b>\$ 544,000</b>	<b>\$ 853,438</b>	<b>\$ 1,232,484</b>
<b>TOTAL CAPITAL EXPENSES</b>				<b>\$ (5,354,389)</b>	<b>\$ (4,221,549)</b>	<b>\$ (5,360,605)</b>
<b>TOTAL CAPITAL INCOME</b>				<b>\$ 3,372,412</b>	<b>\$ 2,465,087</b>	<b>\$ 3,242,997</b>



INFORMATION NOTES

INFORMATION NOTES

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**16 ELECTED MEMBERS' ALLOWANCES**

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

**SITTING FEES**

Paid for attendance at Council and Committee meetings

Annual Attendance Fee - Section 5.99 LGA	Shire President	\$	15,450
Annual Attendance Fee - Section 5.99 LGA	Councillor	\$	8,250

**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	\$	6,790
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**DEPUTY SHIRE PRESIDENT'S ALLOWANCE**

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

Per Annum - Section 5.98A LGA 1995	\$	1,698
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**INFORMATION AND COMMUNICATION TECHNOLOGY ALLOWANCE**

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

Also, reimbursement of service & equipment charges for the provision of a telephone and facsimile at each Councillor's residence - Section 5.99A LGA 1995	\$	2,000
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**CHILD CARE**

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

**ANNUAL EXPENSE SUMMARY**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Sitting Fees - Council Meetings	\$ (81,450)	\$ (80,370)	\$ (80,370)
President's Allowance	\$ (6,790)	\$ (6,700)	\$ (6,700)
Deputy President's Allowance	\$ (1,698)	\$ (1,675)	\$ (1,675)
Information and Communication Technology Allowance	\$ (20,000)	\$ (19,267)	\$ (20,000)
Travelling Expenses	\$ (2,000)	\$ (961)	\$ (1,995)
<b>TOTAL</b>	<b>\$ (111,938)</b>	<b>\$ (108,973)</b>	<b>\$ (110,740)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

17. PLANT REPLACEMENT PROGRAM

	Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale
			\$	\$	\$		\$	\$	\$
<b>Passenger Vehicles</b>									
<b>Governance</b>									
Executive Manager Strategic Development	1126	PL12641	(55,000)	20,000	(35,000)	Holden RG Colorado 4x4 Crew Cab	34,444		(14,444)
<b>Public Works Overheads</b>									
Traffic Controllers (LV48)	1123	PL12480	(45,000)	8,500	(36,500)	Mazda Bravo Ute 4x4	4,526	3,975	
Mechanic (LV45)	1111	PL11996	(45,000)	8,500	(36,500)	Mitsubishi Triton Single Cab Utility	5,468	3,032	
Works Vehicle - Hyundai I30 or similar (LV31)	1119	PL12380	(25,000)	20,000	(5,000)	Isuzu LST MUX 4x4 Wagon	21,325		(1,325)
<b>Heavy Plant</b>									
Skid Steer Loader (L13)	2015	PL041	(95,000)	15,000	(80,000)	CAT 226B2AC Skid Steer Loader	5,055	9,946	
Medium (4x2) Truck (T2)	2537	PL08	(150,000)	25,000	(125,000)	Isuzu FVR 1000 Medium (4x2) Truck	49,763		(24,763)
Crew Cab (T5)	2539	PL012	(155,000)	35,000	(120,000)	Isuzu NPR 250/300 Crew Cab	24,644	10,356	
<b>Minor Plant</b>									
Hiab Mounted Crane (1.2T electric / hydraulic)	New		(23,000)	0	(23,000)		N/A		
Purpose Built Post Hole Digger	New		(6,000)	0	(6,000)		N/A		
			(599,000)	132,000	(467,000)		145,224	27,308	(40,532)

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

18. ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	CARRIED FORWARD	COUNCIL	TOTAL BUDGET	COMMENTS
	51782.0250	Spencer Road	Narrikup	SLK 0.00 to 5.24 (Albany Highway to west of Healy Road)	Second coat seal			168,160			84,080	252,240	
<b>TOTAL REGIONAL ROAD GROUP</b>						<b>0</b>	<b>0</b>	<b>168,160</b>	<b>0</b>	<b>0</b>	<b>84,080</b>	<b>252,240</b>	
<b>Black Spot (Federal)</b>	51654.0250	Lake Matilda Rd / Red Gum Pass Rd	Kendenup	Intersection	Realign and improve intersection					84,560		84,560	Carry Forward from 2018/2019
<b>TOTAL BLACK SPOT (FEDERAL)</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,560</b>	<b>0</b>	<b>84,560</b>	
<b>Black Spot (State)</b>	51734.0250	Pile Road - intersection with Muir Hwy	Forest Hill	Intersection	Improve intersection					28,945		23,203	Carry Forward from 2018/2019
<b>TOTAL BLACK SPOT (STATE)</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,945</b>	<b>0</b>	<b>23,203</b>	
<b>Commodity Route</b>	51783.0250	Woogenellup Road	Woogenellup	SLK 0.00 - 5.89	Stabilise sections				228,700			228,700	
	51784.0250	Chillinup Road	Takalarup	SLK 0 - 7.87	Re-seal, shoulder repairs, mulching				452,870			452,870	
	51785.0250	Mallawillup Road	Penilup	SLK 0.00 to 16.08 SLK 16.09 to 27.54	Trim vegetation & Reseal floodway, improve drainage and top up gravel in sections				403,315			403,315	
	<b>TOTAL COMMODITY ROUTE FUNDING</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>1,084,885</b>	<b>0</b>	<b>0</b>	<b>1,084,885</b>
<b>Roads to Recovery</b>	51786.0250	Mount Barker Road	Mount Barker	SLK 4.05 to 5.93 (Tower Road to St Werburghs Road)	New seal, cement stabilise sections and improve drainage	273,270						273,270	
	51787.0250	Mount Barker Road	Mount Barker	SLK 0.745 - 4.05	Re-seal single coat, cement stabilise fraying edges.	106,193						106,193	
	51788.0250	Hannan Way	Narrikup	SLK 0.74 - 1.27	Cement stabilise, 2 coat seal (approx. 3800m <sup>2</sup> )	96,900						96,900	
	51789.0250	Pile Road	Forest Hill / Denbarker	Total length	Improve drainage, correct pavement failures prior to planned reseal 2021 with CRSF	85,000						85,000	
<b>TOTAL ROADS TO RECOVERY</b>						<b>561,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>561,363</b>	
<b>Own Resources</b>	51201.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51202.0250	Drainage Construction	Various	Various Locations	Improvements & Extensions						40,000	40,000	
	51203.0250	Footpath and Bike Path Construction	Mount Barker	Various Locations	Improvements & Extensions						50,000	50,000	
	51276.0250	Roadworks - Minor Renewal	Various	Various Locations	Various Renewal Works						250,000	250,000	
	51790.0250	Road Replenishment Sealing	Various	Various Locations	As required following inspections, use for sealing if required						45,000	45,000	
	51741.0250	Reseal Rural and Townsite Roads	Various	Various Locations							150,000	150,000	
	51791.0250	O'Neil Road	Mount Barker	SLK 1.55 - 1.72	Cement stabilisation, subsoil drainage and primer coat seal						65,000	65,000	
	51792.0250	Sounness Park	Mount Barker	Internal roads	Seal to 7.0m width						59,290	59,290	
	51793.0250	Harvey Road	Forest Hill	SLK 0.00 to 0.46	Skip re-sheet first 400m along swamp, replace culverts with boxes, clean out drains						25,000	25,000	
	51794.0250	Hassell Ave	Kendenup	SLK 0.0 to 0.576 (Beverley Road to Simons Street)	Seal, line mark, minor drainage						48,250	48,250	
	51795.0250	Wilson Road	Mount Barker	SLK 0 - 2.35 (west of McCook Road)	Resheet, upgrade drainage, water bind and new seal (some extra funds may be required from other programs depending upon basecourse discovery during works)						328,855	328,855	
	51796.0250	Hassell Ave Footpaths	Kendenup	Beverley Road to De Garis Road (325m)	Remove concrete paving in part and lay asphalt						31,000	31,000	
	51797.0250	Narpund Road / Hassell St drainage project	Mount Barker		Improve drainage at Narpund / Hassell intersection through to Incolby St						268,625	268,625	
	51798.0250	Langton Road	Mount Barker	SLK 0.217 - 1.28	Reseal (~13,000 sqm)						58,500	58,500	
	51799.0250	Langton Road	Mount Barker	SLK 0 - 0.22	Islands and planters 0 - 0.22						16,000	16,000	
51800.0250	St Werburghs Road	Mount Barker	SLK 0.293 - 4.308 25,095 sqm, includes formation renewal ~250m	Linked to RTR funding						75,000	75,000		
<b>TOTAL COUNCIL FUNDED</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,540,520</b>	<b>1,540,520</b>	
<b>Total Capital Roadworks</b>						<b>561,363</b>	<b>0</b>	<b>168,160</b>	<b>1,084,885</b>	<b>113,505</b>	<b>1,624,600</b>	<b>3,546,771</b>	
<b>Road Maintenance</b>	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban and Rural					1,550,000		1,550,000	
	20225.0039	Road Maintenance - Storm Damage								2,257,165	150,700	2,407,865	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Cleaning & Trimming Tree Canopy						155,000	155,000	
	20225.0391	All Shire Roads	Edge Patching	All Sealed & Unsealed Formed Roads	Edge Patching						30,000	30,000	
	20225.0392	All Shire Roads	Stashing/Spraying	All Sealed & Unsealed Formed Roads	Stashing & Spraying						60,000	60,000	
<b>TOTAL MAINTENANCE</b>										<b>2,257,165</b>	<b>1,945,700</b>	<b>4,202,865</b>	
<b>TOTAL EXPENDITURE</b>						<b>561,363</b>	<b>0</b>	<b>168,160</b>	<b>1,084,885</b>	<b>2,257,165</b>	<b>3,570,300</b>	<b>7,749,636</b>	



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**19. FINANCIAL ASSISTANCE GRANTS**

<b>Ledger Account</b>	<b>Assistance to</b>	<b>Details</b>	<b>2019/20 Budget</b>	<b>2018/19 Budget</b>
			\$	\$
<b><u>Education &amp; Welfare</u></b>				
<u>Other Education</u>				
20134.0255	Smart Start Regional Committee	Contribution towards Smart Start	\$ -	\$ 3,900
20134.0255	Mt Barker Toy Library	Toy purchases	\$ 337	\$ -
			<b>\$ 337</b>	<b>\$ 3,900</b>
<u>Aged &amp; Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Collet Barker Court - Clubhouse Balustrade & Blinds	\$ -	\$ 14,969
20150.0255	Plantagenet Village Homes	Strategic Plan to Extend Services	\$ -	\$ 10,320
20150.0255	Horse Power Plantagenet (RDA)	Riding equipment	\$ 750	\$ 500
			<b>\$ 750</b>	<b>\$ 25,789</b>
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 5,000	\$ 5,000
20813.0255	Plantagenet Men's Shed	Two banners	\$ -	\$ 5,000
20813.0255	Australian Red Cross Mt Barker	Waste Disposal	\$ 880	\$ -
20813.0255	Anglican Op Shop	Waste Disposal	\$ 440	\$ -
			<b>\$ 6,320</b>	<b>\$ 10,000</b>
<b><u>Recreation &amp; Culture</u></b>				
<u>Sporting Clubs</u>				
20208.0255	Plantagenet Sporting Club	Facility operating costs	\$ 10,000	\$ 10,000
20208.0255	Mt Barker Campdraft Club	Earthworks for turn around area (In kind)	\$ 5,000	\$ -
			<b>\$ 15,000</b>	<b>\$ 10,000</b>
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to operations	\$ 14,000	\$ 14,000
20221.0255	Plantagenet Arts Council	Frost Pavilion hire fees (\$2,275) and Art Prize (\$2,000)	\$ 4,275	\$ -
20221.0255	Rotary Club of Mount Barker	Australia Day Breakfast / Senior's Lunch - Frost Pavilion Hire	\$ 1,000	\$ 700
20221.0255	Mt Barker Wildflower Photo Cttee	Building hire costs (in kind)	\$ 2,275	\$ 1,000
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 958	\$ -
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 2,000	\$ 1,000
20221.0255	RSL Mount Barker	Dinner to celebrate 100 years of RSL sub-branch	\$ 1,000	\$ -
20221.0255	Girl Guides WA Mount Barker	Venue hire fees	\$ 200	\$ -
20221.0255	Kendenup Community Grounds C'ttee	Kitchen fitout	\$ 2,000	\$ -
20221.0573	Mount Barker Community College	Contribution towards cricket wicket slab	\$ 7,218	\$ -
			<b>\$ 34,926</b>	<b>\$ 16,700</b>
<b><u>Economic Services</u></b>				
<u>Rural Services</u>				
21305.0255	Feral Pig Committee	Contribution to operations	\$ 4,800	\$ 4,800
21305.0255	Great Southern Care Wildlife	Promotional Material	\$ -	\$ 275
			<b>\$ 4,800</b>	<b>\$ 5,075</b>
<u>Tourism &amp; Area Promotion</u>				
21311.0370	Wine Show of WA	Trophies (\$1,000) and Recreation Centre hire (\$4,000)	\$ 5,000	\$ 5,000
21311.0370	Mount Barker Turf Club	Grapes & Gallops - Cash \$2,500 & \$5,000 in-kind	\$ 7,500	\$ 5,000
21311.0370	ASC t/as Mt Barker Visitor Centre		\$ -	\$ -
21311.0370	Denmark Tourism Inc	Taste Great Southern	\$ -	\$ 4,000
21311.0370	Porongurup Promotions Ass'n	In-kind support - Traffic Management Plan etc	\$ 750	\$ 2,000
21311.0370	Friends of the Porongurup Range	Upgrade water tank	\$ -	\$ 3,000
21311.0370	Mt Barker Golf Club	LGS Women's Golf Ass'n Championships	\$ -	\$ -
			<b>\$ 13,250</b>	<b>\$ 19,000</b>
<b>GRAND TOTAL</b>			<b>\$ 75,383</b>	<b>\$ 90,464</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**20. OTHER GRANTS AND EXEMPTIONS**

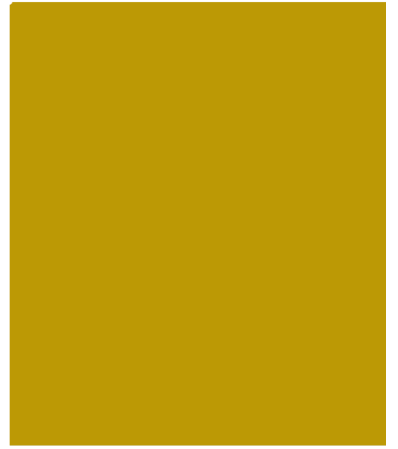
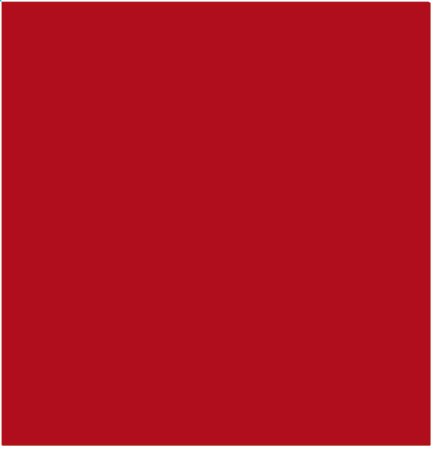
In accordance with Council Policy A/PA/14 - Sporting and Community Organisations Using Council and Vested Land – Rateability and other decisions of the Council, the following donations are made to various organisations and community groups.

In respect to rates donations, 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 donation depending on charitable or public purpose status or to reflect that there is some level community benefit provided.

<b>Ledger Account</b>	<b>Organisation</b>	<b>Details</b>	<b>2019/20 Budget</b>
			<b>\$</b>
<b>General Purpose Funding</b>			
20208.0255	Mount Barker Speedway Club	Rates Donation - Mount Barker Speedway	\$ 1,011
20208.0255	West Plantagenet Pony Club	Rates Donation - West Plantagenet Pony Club Grounds	\$ 900
20131.0011	Plantagenet Men's Shed	Rates Donation - Mount Barker Men's Shed	\$ 900
20208.0255	Narpanup Golf Club	Rates Donation - Narpanup Golf Course	\$ 1,274
20273.0323	Bevan Lang	Rates Donation - Mount Barker Communications Tower	\$ 900
20208.0255	Kendenup Country Club	Rates Donation - Kendenup Golf Course and Country Club	\$ 1,228
20221.0255	Plantagenet Historical Society	Rates Donation - Mount Barker Historic Museum	\$ 1,274
20244.0011	Mount Barker Tourist Bureau	Rates Donation - Mount Barker Railway Station	\$ 1,839
20208.0255	Mount Barker Tennis Club	Rates Donation - Mount Barker Tennis Courts	\$ 1,277
21111.0011	Plantagenet Arts Council	Rates Donation - Arts Centre (Mitchell House)	\$ 982
20208.0255	Kendenup Tennis Club	Rates Donation - Kendenup Tennis Courts	\$ 900
21325.0011	Albany Cattle Association	Rates Donation - Cattle Saleyards - Shed	\$ 900
21325.0011	M & J Mitchell Pty Ltd	Rates Donation - Cattle Saleyards - Cattle Yards	\$ 900
21111.0011	Mount Barker Community Centre/Baptist Union of WA	Rates Donation - Mount Barker Community Centre	\$ 28,115
20211.0011	Kendenup Community Grounds Committee Inc	Rates Donation - Lot 150 Beverley Road Kendenup	\$ 900
20208.0255	Plantagenet Sporting Club	Rates Donation - Sounness Park Clubrooms	\$ 2,400
20208.0255	Mount Barker Turf Club	50% Rates Donation - Lot 81 McDonald Avenue	\$ 450
<b>TOTAL</b>			<b>\$ 46,149</b>

In accordance with Section 6.26 of the Local Government Act 1995, the following properties listed on the Landgate valuation schedule are either exempt or declared as non-rateable for 2019/2020:

<b>Valuation No.</b>	<b>Reason</b>	<b>Owner</b>	<b>2019/20 Valuation</b>
<b>GRV</b>			
1833948	Non Rateable	Shire of Plantagenet	\$ 15,500
783862	Exempt	Country Womens Association	\$ 7,280
1658935	Non Rateable	Mr P & Mrs R Form (UV chargeable; GRV phased out)	\$ 11,440
1638125	Non Rateable	Jehovah's Witness Congregation	\$ 14,040
1663788	Non Rateable	Mount Barker Hospital (Vacant Land)	\$ 9,000
<b>UV</b>			
16277	Non Rateable	Friends of Porongurup Range	\$ 299,000
1096457	Non Rateable	DeGaris & Shire of Plantagenet	\$ 29,500



OPERATING PROGRAMS

OPERATING PROGRAMS

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 3 - GENERAL PURPOSE FUNDING</b>					
<b>RATES</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	EMCS	20000.0130	\$ (64,061)	\$ (62,675)	\$ (63,119)
Employee Costs - Superannuation	EMCS	20000.0141	\$ (6,007)	\$ (5,944)	\$ (5,918)
Employee Costs - Uniforms, Clothing & Accessories	EMCS	20000.0266	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	EMCS	20000.0043	\$ (2,082)	\$ (1,331)	\$ (2,051)
Office Expenses - Printing & Stationery	EMCS	20005.0103	\$ (5,000)	\$ (3,695)	\$ (4,000)
Other Expenses - Bank Fees & Charges	EMCS	20009.0007	\$ (8,000)	\$ (6,574)	\$ (8,000)
Other Expenses - Donations	EMCS	20009.0255	\$ -	\$ -	\$ -
Other Expenses - FESA Levy	EMCS	20009.0256	\$ (5,000)	\$ (5,350)	\$ (5,000)
Other Expenses - Rate Recovery/Legal Costs	EMCS	20009.0071	\$ (40,000)	\$ (24,234)	\$ (40,000)
Other Expenses - Other Operating Costs	EMCS	20009.0312	\$ (1,000)	\$ (585)	\$ (1,000)
Other Expenses - Title Searches	EMCS	20009.0148	\$ (500)	\$ -	\$ (500)
Other Expenses - Valuation Expenses	EMCS	20009.0156	\$ (32,000)	\$ (73,535)	\$ (75,000)
Other Expenses - Refund of Overpayment	EMCS	20009.0378	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (147,930)	\$ (135,359)	\$ (140,489)
<i>Sub-total - Cash</i>			\$ (311,580)	\$ (319,282)	\$ (345,078)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ -	\$ -	\$ (50)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ (50)
<b>Total Operating Expenditure</b>			<b>\$ (311,580)</b>	<b>\$ (319,282)</b>	<b>\$ (345,128)</b>
<b>Operating Income</b>					
General Rate GRV - Rates	EMCS	10000.0414	\$ 2,017,037	\$ 2,169,116	\$ 2,169,116
General Rate GRV - Interim Rates	EMCS	10000.0490	\$ -	\$ 6,872	\$ -
General Rate GRV - Write Offs	EMCS	10000.0102	\$ -	\$ (16,680)	\$ -
General Rate UV - Rates	EMCS	10001.0414	\$ 4,832,029	\$ 4,679,057	\$ 4,679,953
General Rate UV - Interim Rates	EMCS	10001.0490	\$ -	\$ (12,378)	\$ -
General Rate UV - Write Offs	EMCS	10001.0102	\$ -	\$ (1,356)	\$ -
Other Revenue - Reprint Rates Notice	EMCS	10006.0017	\$ -	\$ 100	\$ -
Other Revenue - Supply RSA Number	EMCS	10006.0023	\$ 100	\$ 491	\$ -
Other Revenue - FESA Administrative Fee	EMCS	10006.0222	\$ 4,100	\$ 4,000	\$ 4,100
Other Revenue - Rate Search	EMCS	10006.0111	\$ 15,000	\$ 14,724	\$ 15,500
Rates Penalties & Fees - Instalment Admin Fee	EMCS	10004.0062	\$ 16,000	\$ 16,075	\$ 16,000
Rates Penalties & Fees - Instalment Interest	EMCS	10004.0063	\$ 22,000	\$ 22,329	\$ 22,000
Rates Penalties & Fees - Legal Costs Reimbursed	EMCS	10004.0069	\$ 35,000	\$ 20,620	\$ 35,000
Rates Penalties & Fees - Penalty Interest	EMCS	10004.0095	\$ 32,000	\$ 33,500	\$ 35,000
Deferred Rates - Pensioner Deferred Rates Interest	EMCS	10005.0098	\$ 2,000	\$ 2,084	\$ 500
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 100	\$ 99	\$ 50
<b>Total Operating Income</b>			<b>\$ 6,975,366</b>	<b>\$ 6,938,653</b>	<b>\$ 6,977,219</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>					
<b>Operating Expenditure</b>					
Interest Paid on Trust Funds	EMCS	20022.0243	\$ -	\$ -	\$ -
Admin Services Allocation	EMCS	20278.0308	\$ (55,226)	\$ (50,534)	\$ (52,448)
<b>Total Operating Expenditure</b>			<b>\$ (55,226)</b>	<b>\$ (50,534)</b>	<b>\$ (52,448)</b>
<b>Operating Income</b>					
General Purpose Grant - Grants - Direct (Untied)	EMCS	10007.0212	\$ 402,804	\$ 820,806	\$ 820,806
Local Road Grant - Grants - Direct (Untied)	EMCS	10008.0212	\$ 201,570	\$ 201,570	\$ 201,570
Local Road Grant - Grants - Roadworks (FAGS)	EMCS	10008.0211	\$ 451,736	\$ 906,042	\$ 906,042
Interest on Municipal Investments	EMCS	10009.0067	\$ 50,000	\$ 52,732	\$ 20,000
Interest on Reserve Funds	EMCS	10009.0066	\$ 50,000	\$ 50,432	\$ 60,000
Share Dividends	EMCS	10009.0221	\$ 1,200	\$ 402	\$ 1,200
<b>Total Operating Income</b>			<b>\$ 1,157,310</b>	<b>\$ 2,031,984</b>	<b>\$ 2,009,618</b>
<b>TOTAL RATES AND GENERAL PURPOSE EXPENSES</b>			<b>\$ (366,806)</b>	<b>\$ (369,816)</b>	<b>\$ (397,576)</b>
<b>TOTAL RATES AND GENERAL PURPOSE INCOME</b>			<b>\$ 8,132,676</b>	<b>\$ 8,970,637</b>	<b>\$ 8,986,837</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 4 - GOVERNANCE</b>					
<b>MEMBERS OF COUNCIL</b>					
<b>Operating Expenditure</b>					
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (500)	\$ (194)	\$ -
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (500)	\$ (325)	\$ -
Other Operating Expenses - Local Government Convention	EMCS	20026.0032	\$ (10,000)	\$ (6,955)	\$ (10,714)
Other Operating Expenses - Conferences, Training & Accommodation	EMCS	20026.0029	\$ (20,000)	\$ (8,389)	\$ (20,000)
Other Operating Expenses - Telecom & IT Allowance	EMCS	20026.0031	\$ (20,000)	\$ (19,267)	\$ (20,000)
Other Operating Expenses - Deputy President's Allowance	EMCS	20026.0037	\$ (1,698)	\$ (1,675)	\$ (1,675)
Other Operating Expenses - Elected Members - Sitting Fees	EMCS	20026.0042	\$ (81,450)	\$ (79,100)	\$ (80,370)
Other Operating Expenses - President's Allowance	EMCS	20026.0081	\$ (6,790)	\$ (7,971)	\$ (6,700)
Other Operating Expenses - Public Liability Insurance	EMCS	20026.0108	\$ (6,000)	\$ (5,869)	\$ (6,000)
Other Operating Expenses - Subscriptions	EMCS	20026.0258	\$ (27,000)	\$ (25,484)	\$ (22,000)
Other Operating Expenses - Travelling Allowance	EMCS	20026.0084	\$ (2,000)	\$ (961)	\$ (1,995)
Other Expenses - Elections - Professional Services	EMCS	20025.0030	\$ (22,000)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (133,862)	\$ (122,487)	\$ (127,129)
<i>Sub-total - Cash</i>			\$ (331,800)	\$ (278,677)	\$ (296,583)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ -	\$ -	\$ (7,372)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ (7,372)
<b>Total Operating Expenditure</b>			<b>\$ (331,800)</b>	<b>\$ (278,677)</b>	<b>\$ (303,955)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER GOVERNANCE</b>					
<b>Operating Expenditure</b>					
Meals and Refreshments	EXEC SEC	20030.0083	\$ (10,000)	\$ (10,554)	\$ (15,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (4,000)	\$ (1,483)	\$ (4,000)
Office Expenses - Minute Binding	EMCS	20032.0262	\$ (4,000)	\$ -	\$ (4,000)
Other Expenses - Additional Audit / Acquittal Costs	EMCS	20033.0260	\$ (12,000)	\$ (1,650)	\$ (12,000)
Other Expenses - Audit Fees	EMCS	20033.0259	\$ (26,000)	\$ (26,035)	\$ (26,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (565)	\$ (3,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (5,926)	\$ (7,000)
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (1,308)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (411,920)	\$ (383,357)	\$ (391,201)
<i>Sub-total - Cash</i>			\$ (478,920)	\$ (430,878)	\$ (463,201)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (1,714)	\$ (1,697)	\$ (1,804)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20035.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20035.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20035.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (1,714)	\$ (1,697)	\$ (1,804)
<b>Total Operating Expenditure</b>			<b>\$ (480,634)</b>	<b>\$ (432,575)</b>	<b>\$ (465,004)</b>
<b>Operating Income</b>					
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ -	\$ 155	\$ -
Other Revenue - Contribution to FBT	EMCS	10018.0193	\$ 14,000	\$ 11,258	\$ 15,000
Other Revenue - Rental - Staff Housing	EMCS	10018.0231	\$ -	\$ -	\$ -
Other Revenue - Sale of Maps & Publications	EMCS	10018.0235	\$ 300	\$ 375	\$ 300
Reimbursements - Other	EMCS	10016.0229	\$ 50,000	\$ 54,393	\$ 40,000
Reimbursements - LSL	EMCS	10016.0224	\$ -	\$ 1,653	\$ -
Reimbursements - Staff Uniforms	EMCS	10016.0223	\$ -	\$ -	\$ -
Contributions - Other Contributions	EMCS	10017.0200	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 64,300	\$ 67,834	\$ 55,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ 901	\$ -
<b>Total Operating Income</b>			<b>\$ 64,300</b>	<b>\$ 68,735</b>	<b>\$ 55,300</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (165,556)	\$ (156,325)	\$ (156,325)
<b>Total Capital Expenditure</b>			<b>\$ (165,556)</b>	<b>\$ (156,325)</b>	<b>\$ (156,325)</b>
<b>Operating Expenditure</b>					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (75,547)	\$ (83,591)	\$ (84,777)
<b>Total Operating Expenditure</b>			<b>\$ (75,547)</b>	<b>\$ (83,591)</b>	<b>\$ (84,777)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>OVERHEADS - ADMINISTRATION</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EMCS	20047.0029	\$ (25,000)	\$ (19,353)	\$ (25,000)
Employee Costs - Medicals & Vaccinations	EMCS	20047.0275	\$ (2,000)	\$ (662)	\$ (2,000)
Employee Costs - Salaries	EMCS	20047.0130	\$ (1,154,058)	\$ (1,073,051)	\$ (1,086,223)
Employee Costs - Superannuation	EMCS	20047.0141	\$ (142,030)	\$ (133,079)	\$ (135,828)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (12,131)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	EMCS	20047.0266	\$ (1,000)	\$ (583)	\$ (1,000)
Employee Costs - Long Service Leave Disbursements	EMCS	20047.0311	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	EMCS	20047.0043	\$ (28,000)	\$ (26,081)	\$ (28,000)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (12,000)	\$ (11,009)	\$ (10,000)
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ -	\$ -	\$ -
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ -	\$ -	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (5)	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (40,000)	\$ (20,595)	\$ (40,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (12,000)	\$ (11,249)	\$ (10,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (5,000)	\$ (6,266)	\$ (3,000)
Office Expenses - Computer Equipment and Maintenance	EMCS	20048.0269	\$ (30,000)	\$ (19,552)	\$ (30,000)
Office Expenses - Minor Furniture & Equipment Purchases	EMCS	20048.0085	\$ (5,000)	\$ (6,475)	\$ (5,000)
Office Expenses - Office Equipment Maintenance	EMCS	20048.0268	\$ (15,000)	\$ (8,837)	\$ (15,000)
Office Expenses - Other Operating Costs	EMCS	20048.0312	\$ (10,000)	\$ (8,853)	\$ (9,000)
Office Expenses - Postage & Freight	EMCS	20048.0271	\$ (16,000)	\$ (12,640)	\$ (15,000)
Office Expenses - Printing & Stationery	EMCS	20048.0103	\$ (35,000)	\$ (38,167)	\$ (32,000)
Office Expenses - Software Support Contracts	EMCS	20048.0270	\$ (150,000)	\$ (144,277)	\$ (150,000)
Office Expenses - Telephone	EMCS	20048.0144	\$ (30,000)	\$ (26,120)	\$ (25,000)
Other Expenses - Insurances	EMCS	20049.0064	\$ (51,500)	\$ (45,323)	\$ (43,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (12,000)	\$ (10,985)	\$ (5,000)
Other Expenses - Professional Services	EMCS	20049.0273	\$ (70,000)	\$ (59,535)	\$ (50,000)
Other Expenses - Subscriptions	EMCS	20049.0258	\$ (7,000)	\$ (1,085)	\$ (2,000)
Other Expenses - GIS Data Upgrade	EMCS	20049.0292	\$ (5,000)	\$ (2,886)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (30,000)	\$ (24,245)	\$ (35,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (45,000)	\$ (47,247)	\$ (47,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (5,000)	\$ (4,015)	\$ (4,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (6,000)	\$ (4,564)	\$ (6,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	EMWS	20411.0052	\$ (8,000)	\$ (5,347)	\$ (8,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20413.0182	\$ (9,000)	\$ (8,085)	\$ (8,000)
<i>Sub-total - Cash</i>			\$ (1,970,598)	\$ (1,792,302)	\$ (1,845,061)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (13,829)	\$ (13,692)	\$ (13,467)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (107,131)	\$ (126,036)	\$ (130,849)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20051.0036	\$ (19,167)	\$ (18,977)	\$ (11,829)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (5,390)	\$ (5,337)	\$ (2,609)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ -	\$ (15,759)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (14,444)	\$ -	\$ (3,817)
<i>Sub-total - Non Cash</i>			\$ (159,960)	\$ (164,042)	\$ (178,330)
<b>Sub-total Operating Expenditure</b>			<b>\$ (2,130,559)</b>	<b>\$ (1,956,344)</b>	<b>\$ (2,023,391)</b>
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 2,130,559	\$ 1,856,996	\$ 2,023,391
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ (99,348)</b>	<b>\$ 0</b>
				\$ -	\$ -
<b>TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES</b>			<b>\$ (887,981)</b>	<b>\$ (894,191)</b>	<b>\$ (853,736)</b>
<b>TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME</b>			<b>\$ 64,300</b>	<b>\$ 68,735</b>	<b>\$ 55,300</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>FIRE PREVENTION - COUNCIL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (38,744)	\$ (30,184)	\$ (36,910)
Employee Costs - Superannuation	CESM	20072.0141	\$ (8,884)	\$ (8,796)	\$ (11,712)
Employee Costs - Workers Compensation Insurance	EMCS	20072.0043	\$ (1,259)	\$ (1,523)	\$ (1,200)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ -	\$ -	\$ (400)
Employee Costs - CESM - Reimbursable Salaries	EMWS	20072.0296	\$ (86,748)	\$ (79,012)	\$ (93,686)
Employee Costs - CESM - Reimbursable On Costs	EMWS	20072.0297	\$ (12,128)	\$ (6,727)	\$ (11,448)
Office Expenses - Advertising	CESM	20073.0003	\$ (2,000)	\$ (516)	\$ (2,000)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (5,000)	\$ (6,198)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20071.0182	\$ (8,500)	\$ (6,722)	\$ (8,000)
Fire Control & Hazard Reduction (PC) - Firebreak	RANGER	20077.0277	\$ (15,000)	\$ (17,308)	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (17,391)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency	CESM	20077.0379	\$ (12,000)	\$ (3,691)	\$ (12,000)
Firebreak Enforcement - Reimbursable	RANGER	20077.0398	\$ (15,000)	\$ (600)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (101,634)	\$ (92,996)	\$ (96,521)
<i>Sub-total - Cash</i>			\$ (337,897)	\$ (271,664)	\$ (338,877)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (27,522)	\$ (32,379)	\$ (29,326)
Non Cash Expenses - Depreciation - Plant, Machinery & Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0036	\$ (193,111)	\$ (227,189)	\$ (249,778)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20076.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20076.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ (2,380)
<i>Sub-total - Non Cash</i>			\$ (220,633)	\$ (259,568)	\$ (281,484)
<b>Total Operating Expenditure</b>			<b>\$ (558,530)</b>	<b>\$ (531,232)</b>	<b>\$ (620,361)</b>
<b>Operating Income</b>					
Grant Revenue - Emergency Services	CESM	10039.0159	\$ -	\$ -	\$ -
Other Revenue - CESM Reimbursable Salary & Oncost	EMWS	10043.0219	\$ 39,735	\$ 64,204	\$ 52,567
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 2,000	\$ 85	\$ 5,000
Other Revenue - Fines & Penalties	CESM	10045.0049	\$ 1,000	\$ 767	\$ -
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ (500)	\$ -	\$ (500)
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 10,000	\$ -	\$ 10,000
<i>Sub-total - Cash</i>			\$ 52,235	\$ 65,056	\$ 67,067
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 52,235</b>	<b>\$ 65,056</b>	<b>\$ 67,067</b>
<b>EMERGENCY SERVICES LEVY</b>					
<b>Operating Expenditure</b>					
<b>Bush Fire Brigades</b>					
Other Expenses - Insurances	CESM	20513.0064	\$ (109,713)	\$ (66,053)	\$ (64,500)
Other Expenses - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (2,000)	\$ (1,845)	\$ (1,000)
Other Expenses - Purchase of Plant / Equipment (<\$1,200)	CESM	20513.0085	\$ (7,925)	\$ (2,311)	\$ (2,000)
Other Expenses - Purchase of Plant / Equipment (>\$1,200)	CESM	20513.0333	\$ (4,000)	\$ (4,888)	\$ (4,000)
Other Expenses - Other Goods and Services	CESM	20513.0312	\$ (10,000)	\$ (24,641)	\$ (16,000)
Other Expenses - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (10,000)	\$ (23,579)	\$ (14,000)
Building & Grounds - Building Maintenance	CESM	20511.0010	\$ (1,500)	\$ (2,054)	\$ (1,500)
Building & Grounds - Utilities	CESM	20511.0011	\$ (500)	\$ -	\$ (1,500)
Vehicle Running Costs - Repairs & Maintenance	CESM	20512.0171	\$ (25,204)	\$ (41,918)	\$ (33,180)
<b>Total Operating Expenditure</b>			<b>\$ (170,842)</b>	<b>\$ (167,289)</b>	<b>\$ (137,680)</b>
<b>Operating Income</b>					
Grant Income - FESA Grant	CESM	10515.0201	\$ 170,842	\$ 141,210	\$ 126,994
<b>Total Operating Income</b>			<b>\$ 170,842</b>	<b>\$ 141,210</b>	<b>\$ 126,994</b>
<b>Operating Expenditure</b>					
<b>State Emergency Service:</b>					
Other Expenses - Insurances	CESM	20091.0064	\$ (2,150)	\$ (2,111)	\$ (2,055)
Other Expenses - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (1,800)	\$ -	\$ (500)
Other Expenses - Other Operating Costs	CESM	20091.0312	\$ (6,633)	\$ (6,787)	\$ (6,332)
<b>Total Operating Expenditure</b>			<b>\$ (10,583)</b>	<b>\$ (8,898)</b>	<b>\$ (8,887)</b>
<b>Operating Income</b>					
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 10,583	\$ 9,522	\$ 8,887
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 10,583</b>	<b>\$ 9,522</b>	<b>\$ 8,887</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>ANIMAL CONTROL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (3,000)	\$ (1,298)	\$ (3,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (48,527)	\$ (52,111)	\$ (56,338)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (8,327)	\$ (9,551)	\$ (8,741)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (450)	\$ (178)	\$ (400)
Employee Costs - Workers Compensation Insurance	EMCS	20078.0043	\$ (1,577)	\$ (1,505)	\$ (1,831)
Office Expenses - Advertising	RANGER	20079.0003	\$ -	\$ (378)	\$ -
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,000)	\$ (325)	\$ (1,000)
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (3,500)	\$ (3,522)	\$ (2,500)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	20514.0182	\$ (3,500)	\$ (2,759)	\$ (3,500)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (500)	\$ -	\$ -
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (108)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (53,541)	\$ (48,992)	\$ (50,848)
<i>Sub-total - Cash</i>			\$ (124,422)	\$ (120,727)	\$ (128,658)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (1,695)	\$ (1,994)	\$ (2,081)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (5,068)	\$ (5,018)	\$ (5,851)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ -	\$ -	\$ (612)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ (3,095)	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,763)	\$ (10,107)	\$ (8,544)
<b>Total Operating Expenditure</b>			<b>\$ (131,185)</b>	<b>\$ (130,834)</b>	<b>\$ (137,201)</b>
<b>Operating Income</b>					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 14,000	\$ 14,346	\$ 13,500
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 1,000	\$ -	\$ 1,000
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 1,000	\$ 668	\$ 1,000
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 16,000	\$ 15,014	\$ 15,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 16,000</b>	<b>\$ 15,014</b>	<b>\$ 15,500</b>
<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,939)	\$ (2,207)	\$ (2,910)
Employee Costs - Superannuation	RANGER	20084.0141	\$ -	\$ -	\$ -
Office Expenses - Advertising	RANGER	20085.0003	\$ -	\$ -	\$ -
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (10,000)	\$ (10,586)	\$ (8,000)
Other Expenses - Roadwise	EMWS	20086.0374	\$ (10,000)	\$ (514)	\$ (2,000)
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ -	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (34,170)	\$ (31,266)	\$ (32,452)
<i>Sub-total - Cash</i>			\$ (60,109)	\$ (44,573)	\$ (48,362)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (6,565)	\$ (6,500)	\$ (7,070)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (12,889)	\$ (15,164)	\$ (16,909)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20088.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (19,454)	\$ (21,664)	\$ (23,979)
<b>Total Operating Expenditure</b>			<b>\$ (79,564)</b>	<b>\$ (66,237)</b>	<b>\$ (72,341)</b>
<b>Operating Income</b>					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -
Other Revenue - Reimbursements - Other	RANGER	10051.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXP</b>			<b>\$ (950,703)</b>	<b>\$ (904,490)</b>	<b>\$ (976,470)</b>
<b>TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INC</b>			<b>\$ 249,660</b>	<b>\$ 230,802</b>	<b>\$ 218,448</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 7 - HEALTH</b>					
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (10,000)	\$ (5,050)	\$ (14,000)
Employee Costs - Salaries	EHO	20111.0130	\$ (97,607)	\$ (98,965)	\$ (97,521)
Employee Costs - Superannuation	EHO	20111.0141	\$ (12,282)	\$ (12,120)	\$ (10,430)
Employee Costs - Relief Salaries / Contractor	EHO	20111.0264	\$ (20,000)	\$ (21,095)	\$ (30,000)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ -	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	EMCS	20111.0043	\$ (3,172)	\$ (1,796)	\$ (3,169)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ (94)	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ -	\$ -	\$ (500)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (10,000)	\$ (1,572)	\$ (4,000)
Vehicle Running Costs - Motor Vehicle	EMWS	20711.0182	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (38,364)	\$ (35,106)	\$ (36,434)
<i>Sub-total - Cash</i>			\$ (191,925)	\$ (175,798)	\$ (196,955)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20115.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20115.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20115.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ -	\$ (1,893)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ (1,893)
<b>Total Operating Expenditure</b>			<b>\$ (191,925)</b>	<b>\$ (175,798)</b>	<b>\$ (198,848)</b>
<b>Operating Income</b>					
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 762	\$ -	\$ 1,400
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 100	\$ 175	\$ -
Other Revenue - Licence Fees	EHO	10069.0072	\$ 600	\$ -	\$ 1,000
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,375	\$ -	\$ -
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,682	\$ -	\$ 4,000
Other Revenue - Other Fees	EHO	10069.0248	\$ 10,300	\$ 1,050	\$ 760
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ 50	\$ 508	\$ 50
Reimbursements - Salaries & Other Costs	EHO	10067.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 15,869	\$ 1,733	\$ 7,210
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 15,869</b>	<b>\$ 1,733</b>	<b>\$ 7,210</b>
<b>PREVENTIVE SERVICES - OTHER (Medical Centre)</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (2,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (5,305)	\$ (5,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20122.0052	\$ (1,000)	\$ (1,224)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (30,246)	\$ (27,677)	\$ (28,725)
<i>Sub-total - Cash</i>			\$ (38,246)	\$ (34,206)	\$ (36,725)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (49,664)	\$ (58,428)	\$ (60,915)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (2,086)	\$ (2,065)	\$ (1,801)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (51,749)	\$ (60,493)	\$ (62,716)
<b>Total Operating Expenditure</b>			<b>\$ (89,996)</b>	<b>\$ (94,699)</b>	<b>\$ (99,441)</b>
<b>Operating Income</b>					
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 77,507	\$ 71,692	\$ 76,740
<i>Sub-total - Cash</i>			\$ 77,507	\$ 71,692	\$ 76,740
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 77,507</b>	<b>\$ 71,692</b>	<b>\$ 76,740</b>
<b>TOTAL HEALTH OPERATING EXPENSES</b>			<b>\$ (281,921)</b>	<b>\$ (270,497)</b>	<b>\$ (298,289)</b>
<b>TOTAL HEALTH OPERATING INCOME</b>			<b>\$ 93,376</b>	<b>\$ 73,425</b>	<b>\$ 83,950</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 8 - EDUCATION &amp; WELFARE</b>					
<b>Men's Shed (Booth Street)</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (1,900)	\$ (4,732)	\$ (1,957)
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (1,900)	\$ (4,732)	\$ (1,957)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20130.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20130.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (1,900)</b>	<b>\$ (4,732)</b>	<b>\$ (1,957)</b>
<b>Operating Income</b>					
Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER EDUCATION</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	EMCS	20134.0255	\$ (337)	\$ (7,514)	\$ (3,900)
Other Expenses - Disbursement of Rental	EMCS	20134.0286	\$ (19,226)	\$ (19,226)	\$ (19,226)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (5,186)	\$ (4,746)	\$ (4,925)
<i>Sub-total - Cash</i>			\$ (24,750)	\$ (31,486)	\$ (28,052)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (6,502)	\$ (7,649)	\$ (8,770)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,802)	\$ (3,297)	\$ (2,740)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,304)	\$ (10,946)	\$ (11,510)
<b>Total Operating Expenditure</b>			<b>\$ (34,054)</b>	<b>\$ (42,432)</b>	<b>\$ (39,562)</b>
<b>Operating Income</b>					
Grant Income - Other Education Grants	EMSD	10810.0089	\$ -	\$ -	\$ -
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ 24,033	\$ 22,689	\$ 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>			\$ 24,033	\$ 22,689	\$ 24,033
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 24,033</b>	<b>\$ 22,689</b>	<b>\$ 24,033</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>CHILD CARE</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (4,154)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (2,933)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20812.0052	\$ (1,500)	\$ (1,722)	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (1,097)	\$ (1,174)	\$ (1,042)
<i>Sub-total - Cash</i>			\$ (7,597)	\$ (9,983)	\$ (6,042)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ -	\$ -	\$ (500)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (16,351)	\$ (19,237)	\$ (20,453)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ (482)	\$ (477)	\$ (833)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20141.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20141.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (16,833)	\$ (19,714)	\$ (21,786)
<b>Total Operating Expenditure</b>			<b>\$ (24,431)</b>	<b>\$ (29,697)</b>	<b>\$ (27,828)</b>
<b>OTHER WELFARE</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	EMCS	20813.0255	\$ (6,320)	\$ (10,000)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (1,097)	\$ (1,003)	\$ (1,042)
<i>Sub-total - Cash</i>			\$ (7,417)	\$ (11,003)	\$ (11,042)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20152.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20152.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20152.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (7,417)</b>	<b>\$ (11,003)</b>	<b>\$ (11,042)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AGED &amp; DISABLED</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	EMCS	20150.0255	\$ (750)	\$ (25,289)	\$ (25,789)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (22,134)	\$ (20,259)	\$ (21,021)
<i>Sub-total - Cash</i>			\$ (22,884)	\$ (45,548)	\$ (46,810)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20146.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20146.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20146.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (22,884)</b>	<b>\$ (45,548)</b>	<b>\$ (46,810)</b>
<b>Operating Income</b>					
Other Income - Reimbursements - Other	EMSD	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 20,746	\$ 25,343	\$ 25,343
Grant Income - Collet Barker Court	ACCOUNTANT	10821.0542	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 20,746	\$ 25,343	\$ 25,343
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 20,746</b>	<b>\$ 25,343</b>	<b>\$ 25,343</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Principal Repayments - New SS Loan - Plantagenet Village	ACCOUNTANT	50822.0328	\$ (128,373)	\$ (118,099)	\$ (123,777)
<b>Total Capital Expenditure</b>			<b>\$ (128,373)</b>	<b>\$ (118,099)</b>	<b>\$ (123,777)</b>
<b>Operating Expenditure</b>					
Interest Repayments - New SS Loan - Plantagenet Village	ACCOUNTANT	20805.0328	\$ (20,746)	\$ (24,150)	\$ (25,343)
<b>Total Operating Expenditure</b>			<b>\$ (20,746)</b>	<b>\$ (24,150)</b>	<b>\$ (25,343)</b>
<b>TOTAL EDUCATION AND WELFARE OPERATING EXPENSE</b>			<b>\$ (111,431)</b>	<b>\$ (157,562)</b>	<b>\$ (152,541)</b>
<b>TOTAL EDUCATION AND WELFARE OPERATING INCOME</b>			<b>\$ 44,779</b>	<b>\$ 48,032</b>	<b>\$ 49,376</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 10 - COMMUNITY AMENITIES</b>					
<b>DOMESTIC REFUSE COLLECTION</b>					
<b>Operating Expenditure</b>					
Other Expenses - Refuse Collection and Recycling (PC)	EMWS	20159.0334	\$ (240,000)	\$ (215,122)	\$ (240,000)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (25,894)	\$ (23,674)	\$ (24,591)
<i>Sub-total - Cash</i>			\$ (265,894)	\$ (238,796)	\$ (264,591)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (3,976)	\$ (3,937)	\$ (4,444)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20158.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (3,976)	\$ (3,937)	\$ (4,444)
<b>Total Operating Expenditure</b>			<b>\$ (269,870)</b>	<b>\$ (242,733)</b>	<b>\$ (269,035)</b>
<b>Operating Income</b>					
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 1,000	\$ 1,402	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ -	\$ (1,416)	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 556,600	\$ 324,720	\$ 324,720
<i>Sub-total - Cash</i>			\$ 557,600	\$ 324,706	\$ 325,720
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 557,600</b>	<b>\$ 324,706</b>	<b>\$ 325,720</b>
<b>WASTE DISPOSAL SITES</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	EMWS	20160.0130	\$ (151,958)	\$ (148,978)	\$ (153,723)
Employee Costs - Superannuation	EMWS	20160.0141	\$ (10,000)	\$ (10,534)	\$ (3,200)
Employee Costs - Uniforms, Clothing & Accessories	EMWS	20160.0266	\$ -	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (1,618)	\$ (1,556)	\$ (1,857)
Other Expenses - Telephone	EMWS	20162.0144	\$ (1,000)	\$ (686)	\$ (500)
Other Expenses - Water Monitoring & Reporting	EMWS	20162.0285	\$ (15,000)	\$ (18,464)	\$ (15,000)
Other Expenses - Post Closure Plan	EMWS	20162.0535	\$ (20,000)	\$ -	\$ -
Other Expenses - Western Cell Expansion	EMWS	20162.0536	\$ (30,000)	\$ -	\$ -
Other Expenses - New Waste Site Investigations	EMWS	20162.0544	\$ (15,000)	\$ -	\$ -
Refuse Site Maintenance (PC)	EMWS	20165.0052	\$ (400,000)	\$ (355,059)	\$ (425,000)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (42,296)	\$ (38,702)	\$ (40,168)
<i>Sub-total - Cash</i>			\$ (686,871)	\$ (573,979)	\$ (639,849)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,544)	\$ (12,405)	\$ (10,644)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20164.0036	\$ (18,029)	\$ (17,850)	\$ (20,469)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (13,777)	\$ (15,567)	\$ (11,481)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (42,350)	\$ (45,822)	\$ (42,594)
<b>Total Operating Expenditure</b>			<b>\$ (729,221)</b>	<b>\$ (619,801)</b>	<b>\$ (682,442)</b>
<b>Operating Income</b>					
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 475	\$ -
Rates Income - Waste Facilities Rate	ACCOUNTANT	10816.0233	\$ 194,376	\$ 173,450	\$ 173,450
Rates Income - Levy Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ 336	\$ -
Other Revenue - Sale of Surplus Materials & Scrap	EMWS	10094.0406	\$ 45,000	\$ 44,384	\$ 40,000
Other Revenue - Tipping Fees	EMWS	10098.0147	\$ 180,000	\$ 120,848	\$ 100,000
Transfers from Reserves	EMCS	10099.0486	\$ 50,000	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 469,376	\$ 339,493	\$ 313,450
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 469,376</b>	<b>\$ 339,493</b>	<b>\$ 313,450</b>
<b>SANITATION OTHER</b>					
<b>Operating Income</b>					
Other Income - Compost Bins and Aerators	EHO	11011.0120	\$ 500	\$ -	\$ 2,000
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 8,000	\$ 5,428	\$ 8,000
<b>Total Operating Income</b>			<b>\$ 8,500</b>	<b>\$ 5,428</b>	<b>\$ 10,000</b>
<b>PROTECTION OF THE ENVIRONMENT</b>					
<b>Operating Expenditure</b>					
Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (1,822)	\$ (3,000)
Other Expenses - Donations	EMCS	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,416)	\$ (1,295)	\$ (1,345)
<b>Total Operating Expenditure</b>			<b>\$ (4,416)</b>	<b>\$ (3,117)</b>	<b>\$ (4,345)</b>
<b>Operating Income</b>					
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>TOWN PLANNING</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EMSD	20171.0029	\$ (7,000)	\$ (192)	\$ (3,500)
Employee Costs - Salaries	EMSD	20171.0130	\$ (150,335)	\$ (233,741)	\$ (243,105)
Employee Costs - Superannuation	EMSD	20171.0141	\$ (19,394)	\$ (27,531)	\$ (36,256)
Employee Costs - Uniforms, Clothing & Accessories	EMSD	20171.0266	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	EMCS	20171.0043	\$ (4,886)	\$ (6,217)	\$ (8,110)
Office Expenses - Advertising	EMSD	20172.0003	\$ (4,000)	\$ (1,991)	\$ (5,000)
Office Expenses - Telephone	EMSD	20172.0144	\$ (500)	\$ (119)	\$ (500)
Other Expenses - Minor Furniture & Equipment Purchases	EMSD	20173.0085	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	EMSD	20173.0312	\$ (1,500)	\$ -	\$ (1,500)
Other Expenses - Professional Services	EMSD	20173.0030	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Boundary Adjustments/Amalgamations	EMSD	20173.0019	\$ -	\$ -	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21014.0182	\$ (12,000)	\$ (6,143)	\$ (12,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (78,584)	\$ (71,905)	\$ (74,631)
<i>Sub-total - Cash</i>			\$ (289,200)	\$ (347,839)	\$ (405,603)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20175.0036	\$ (6,338)	\$ (6,275)	\$ (13,637)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ -	\$ (4,651)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,338)	\$ (6,275)	\$ (18,288)
<b>Total Operating Expenditure</b>			<b>\$ (295,537)</b>	<b>\$ (354,114)</b>	<b>\$ (423,891)</b>
<b>Operating Income</b>					
Reimbursements - Other - Advertising	EMSD	10103.0229	\$ 1,000	\$ 1,189	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -
Other Revenue - Development Application Fee	EMSD	10105.0038	\$ 13,000	\$ 10,786	\$ 13,000
Other Revenue - Enquiry Fee	EMSD	10105.0409	\$ 100	\$ 66	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	EMSD	10105.0417	\$ 200	\$ 189	\$ 200
Other Revenue - Rezoning Fees	EMSD	10105.0234	\$ 2,000	\$ -	\$ 2,000
Other Revenue - Subdivision Clearance Fees	EMSD	10105.0139	\$ 2,000	\$ 2,560	\$ 2,000
<i>Sub-total - Cash</i>			\$ 18,300	\$ 14,790	\$ 18,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 18,300</b>	<b>\$ 14,790</b>	<b>\$ 18,300</b>
<b>CEMETERIES</b>					
<b>Operating Expenditure</b>					
Cemeteries Maintenance (PC)	EMWS	20181.0052	\$ (80,000)	\$ (76,216)	\$ (75,000)
Kendenu Cemetery - Construct Internal Roads	EMWS	20182.0252	\$ (15,000)	\$ -	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (8,022)	\$ (7,340)	\$ (7,618)
<i>Sub-total - Cash</i>			\$ (103,022)	\$ (83,556)	\$ (97,618)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (2,747)	\$ (3,232)	\$ (3,366)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20180.0036	\$ (433)	\$ (429)	\$ (472)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ (6,923)	\$ (6,854)	\$ (2,250)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (10,103)	\$ (10,515)	\$ (6,088)
<b>Total Operating Expenditure</b>			<b>\$ (113,125)</b>	<b>\$ (94,071)</b>	<b>\$ (103,707)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 45,000	\$ 38,882	\$ 45,000
<b>Total Operating Income</b>			<b>\$ 45,000</b>	<b>\$ 38,882</b>	<b>\$ 45,000</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>OTHER COMMUNITY AMENITIES</b>					
<b>Operating Expenditure</b>					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (5,000)	\$ (4,061)	\$ (5,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (25,000)	\$ (30,899)	\$ (22,000)
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (232)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (10,536)	\$ (9,640)	\$ (10,006)
<i>Sub-total - Cash</i>			\$ (41,536)	\$ (44,832)	\$ (38,006)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (2,761)	\$ (3,248)	\$ (3,366)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21018.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,761)	\$ (3,248)	\$ (3,366)
<b>Total Operating Expenditure</b>			<b>\$ (44,297)</b>	<b>\$ (48,080)</b>	<b>\$ (41,372)</b>
<b>Operating Income</b>					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COMMUNITY AMENITIES OPERATING EXPENSES</b>			<b>\$ (1,456,466)</b>	<b>\$ (1,361,917)</b>	<b>\$ (1,524,792)</b>
<b>TOTAL COMMUNITY AMENITIES OPERATING INCOME</b>			<b>\$ 1,098,776</b>	<b>\$ 723,299</b>	<b>\$ 712,470</b>
<b>PROGRAM 11 - RECREATION &amp; CULTURE</b>					
<b>PUBLIC HALLS &amp; CIVIC CENTRES</b>					
<b>Operating Expenditure</b>					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (18,004)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (45,000)	\$ (48,884)	\$ (45,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20193.0052	\$ (10,000)	\$ (11,570)	\$ (5,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ -	\$ -
Other Expenses - Donations	EMCS	20190.0255	\$ -	\$ -	\$ -
Kamballup Hall - Demolish	BLDG SRVR	20190.0359	\$ -	\$ (26,900)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (41,375)	\$ (37,860)	\$ (39,294)
<i>Sub-total - Cash</i>			\$ (118,375)	\$ (143,218)	\$ (139,294)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (5,232)	\$ (5,180)	\$ (5,241)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (116,317)	\$ (136,843)	\$ (143,448)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (2,672)	\$ (2,646)	\$ (1,515)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (124,221)	\$ (144,669)	\$ (150,204)
<b>Total Operating Expenditure</b>			<b>\$ (242,596)</b>	<b>\$ (287,887)</b>	<b>\$ (289,498)</b>
<b>Operating Income</b>					
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 500	\$ 451	\$ 500
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 400	\$ 715	\$ 400
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ -	\$ 3,370	\$ -
<i>Sub-total - Cash</i>			\$ 900	\$ 4,536	\$ 900
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 900</b>	<b>\$ 4,536</b>	<b>\$ 900</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>MOUNT BARKER SWIMMING POOL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (3,500)	\$ (3,980)	\$ (3,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (156,005)	\$ (158,137)	\$ (155,668)
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,900)	\$ (20,557)	\$ (22,019)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ -	\$ (987)	\$ (500)
Employee Costs - Workers Compensation Insurance	EMCS	20194.0043	\$ (5,070)	\$ (3,721)	\$ (4,962)
Other Expenses - Professional Services	EMSD	20196.0030	\$ (62,000)	\$ -	\$ (62,000)
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (9,677)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (5,000)	\$ (3,965)	\$ (8,000)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (4,807)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (6,000)	\$ (3,566)	\$ (6,000)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (41,015)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (2,500)	\$ (690)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (47,251)	\$ (43,236)	\$ (44,874)
<i>Sub-total - Cash</i>			\$ (368,225)	\$ (294,338)	\$ (370,023)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (3,923)	\$ (3,884)	\$ (7,178)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (5,313)	\$ (6,251)	\$ (5,790)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20198.0036	\$ (3,932)	\$ (3,893)	\$ (5,630)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (107,741)	\$ (106,674)	\$ (131,793)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ -	\$ -	\$ (3,177)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (120,909)	\$ (120,702)	\$ (153,568)
<b>Total Operating Expenditure</b>			<b>\$ (489,134)</b>	<b>\$ (415,040)</b>	<b>\$ (523,592)</b>
<b>Operating Income</b>					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ -	\$ -	\$ -
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 33,697	\$ 30,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ -	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ -	\$ 164	\$ -
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 17,000	\$ 16,925	\$ 15,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 18,000	\$ 18,859	\$ 15,000
<i>Sub-total - Cash</i>			\$ 66,000	\$ 69,645	\$ 61,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 66,000</b>	<b>\$ 69,645</b>	<b>\$ 61,000</b>
<i>Operating Surplus / (Deficit)</i>			<b>\$ (423,134)</b>	<b>\$ (345,395)</b>	<b>\$ (462,592)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>REC.CENTRE</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (4,000)	\$ (1,842)	\$ (4,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (189,208)	\$ (177,356)	\$ (184,061)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (20,765)	\$ (19,932)	\$ (20,257)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ -	\$ (1,300)	\$ (1,600)
Employee Costs - Workers Compensation Insurance	EMCS	21100.0043	\$ (6,149)	\$ (4,360)	\$ (5,982)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,122)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (8,000)	\$ (6,130)	\$ (8,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (5,000)	\$ (3,692)	\$ (5,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (3,581)	\$ (5,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (25,000)	\$ (18,064)	\$ (25,000)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (1,635)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (10,000)	\$ (8,678)	\$ (10,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (20,000)	\$ (17,831)	\$ (20,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (1,000)	\$ (824)	\$ (1,000)
Building & Grounds - Building Projects (Gym Expansion)	REC CTR MGR	21104.0252	\$ (25,000)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (53,402)	\$ (48,866)	\$ (50,716)
<i>Sub-total - Cash</i>			\$ (377,025)	\$ (316,213)	\$ (345,117)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (1,635)	\$ (1,619)	\$ (1,888)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ -	\$ -	\$ (133)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (1,635)	\$ (1,619)	\$ (2,020)
<b>Total Operating Expenditure</b>			<b>\$ (378,660)</b>	<b>\$ (317,832)</b>	<b>\$ (347,137)</b>
<b>Operating Income</b>					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 25,000	\$ 29,895	\$ 25,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 2,000	\$ 2,403	\$ 2,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 7,000	\$ 4,770	\$ 7,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 65,000	\$ 74,078	\$ 60,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 5,000	\$ 10,694	\$ 3,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 5,000	\$ 3,886	\$ 5,000
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ -	\$ -	\$ -
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 10,000	\$ 20,921	\$ 15,000
<i>Sub-total - Cash</i>			\$ 119,000	\$ 146,647	\$ 117,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 119,000</b>	<b>\$ 146,647</b>	<b>\$ 117,000</b>
			\$ -	\$ -	\$ -
<i>Operating Surplus / (Deficit)</i>			<b>\$ (259,660)</b>	<b>\$ (171,185)</b>	<b>\$ (230,137)</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PARKS &amp; RECREATION GROUNDS</b>					
<b>Operating Expenditure</b>					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (40,000)	\$ (34,037)	\$ (32,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (50,900)	\$ (46,961)	\$ (60,900)
Parks Mtce (PC) - Sounness Park Maintenance	EMWS	20212.0066	\$ (55,000)	\$ (53,336)	\$ (60,000)
Parks Mtce (PC) - Frost Park Maintenance	EMWS	20212.0492	\$ (190,000)	\$ (185,250)	\$ (185,000)
Parks Mtce (PC) - Other Facilities Maintenance	EMWS	20212.0047	\$ (215,000)	\$ (215,896)	\$ (200,000)
Parks Mtce (PC) - Playground Maintenance	EMWS	20212.0469	\$ (5,000)	\$ (7,345)	\$ (5,000)
Parks Mtce (PC) - Facilities Operating	EMWS	20212.0048	\$ (20,000)	\$ (13,707)	\$ (40,000)
Reserve Mtce - Deane / Ingoldby Public Open Space	EMWS	20219.0047	\$ (45,000)	\$ -	\$ (45,000)
Employee Costs - Apprentice / Trainee	EMWS	20206.0351	\$ (40,000)	\$ (25,877)	\$ (40,000)
Other Expenses - Donations	EMCS	20208.0255	\$ (24,440)	\$ (25,260)	\$ (20,559)
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (61,324)	\$ (56,113)	\$ (58,239)
<i>Sub-total - Cash</i>			\$ (746,663)	\$ (663,782)	\$ (746,699)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (195,662)	\$ (230,190)	\$ (239,241)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (202,697)	\$ (198,723)	\$ (204,675)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (398,359)	\$ (428,913)	\$ (443,916)
<b>Total Operating Expenditure</b>			<b>\$ (1,145,022)</b>	<b>\$ (1,092,695)</b>	<b>\$ (1,190,615)</b>
<b>Operating Income</b>					
Reimbursements - Other	EMCS	10118.0229	\$ 5,000	\$ 2,303	\$ 10,000
Contributions - Other Contributions	EMCS	10119.0200	\$ -	\$ -	\$ -
Other Revenue - Facilities Hire	EMCS	10120.0046	\$ 2,500	\$ 6,656	\$ 2,500
Other Revenue - Frost Park	EMCS	10120.0426	\$ 7,000	\$ 4,857	\$ 7,000
Other Revenue - Sounness Park	EMCS	10120.0427	\$ -	\$ -	\$ 5,000
<i>Sub-total - Cash</i>			\$ 14,500	\$ 13,816	\$ 24,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 14,500</b>	<b>\$ 13,816</b>	<b>\$ 24,500</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (38,940)	\$ (37,486)	\$ (37,486)
<b>Total Capital Expenditure</b>			<b>\$ (38,940)</b>	<b>\$ (37,486)</b>	<b>\$ (37,486)</b>
			\$ -	\$ -	\$ -
<b>Operating Expenditure</b>					
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (7,524)	\$ (8,882)	\$ (8,978)
<b>Total Operating Expenditure</b>			<b>\$ (7,524)</b>	<b>\$ (8,882)</b>	<b>\$ (8,978)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>LIBRARY SERVICES</b>					
<b>Mount Barker Library &amp; Art Gallery</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (519)	\$ (2,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (134,377)	\$ (126,616)	\$ (122,279)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (15,154)	\$ (14,738)	\$ (14,328)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	EMCS	20213.0043	\$ (4,270)	\$ (2,903)	\$ (3,974)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (219)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (3,000)	\$ (3,658)	\$ (3,000)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (10,000)	\$ (4,682)	\$ (15,000)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (1,842)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (6,000)	\$ (5,298)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (41)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (2,000)	\$ (1,927)	\$ (2,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (3,000)	\$ (497)	\$ (3,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (8,500)	\$ (2,719)	\$ (8,500)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (3,000)	\$ (2,406)	\$ (3,000)
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (6,000)	\$ (1,469)	\$ (5,000)
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ (2,000)	\$ -	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (5,000)	\$ (2,427)	\$ (5,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (30,000)	\$ (30,022)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20218.0052	\$ (1,000)	\$ (3,432)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (83,535)	\$ (76,437)	\$ (79,333)
<i>Sub-total - Cash</i>			\$ (323,336)	\$ (281,852)	\$ (305,914)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (4,942)	\$ (4,893)	\$ (5,371)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ -	\$ -	\$ (1,479)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,942)	\$ (4,893)	\$ (6,850)
<b>Total Operating Expenditure</b>			<b>\$ (328,278)</b>	<b>\$ (286,745)</b>	<b>\$ (312,764)</b>
<b>Operating Income</b>					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ 1,000	\$ 2,172	\$ 1,000
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 500	\$ 597	\$ 500
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 3,000	\$ 2,791	\$ 3,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 500	\$ 1,116	\$ 1,000
<i>Sub-total - Cash</i>			\$ 5,000	\$ 6,676	\$ 5,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 5,000</b>	<b>\$ 6,676</b>	<b>\$ 5,500</b>
<i>Operating Surplus / (Deficit)</i>			<b>\$ (323,278)</b>	<b>\$ (280,069)</b>	<b>\$ (307,264)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>OTHER RECREATION &amp; CULTURE (Incl Mitchell House, and Police Station Museum)</b>					
<b>Operating Expenditure</b>					
Other Expenses - Community Programs	EMSD	20221.0356	\$ (16,313)	\$ (12,583)	\$ (19,000)
Other Expenses - Kidsport Program	EMSD	20221.0397	\$ -	\$ (3,323)	\$ (30,000)
Other Expenses - Donations	EMCS	20221.0255	\$ (28,982)	\$ (17,687)	\$ (19,209)
Other Expenses - Other Operating Costs	EMSD	20221.0312	\$ (7,000)	\$ -	\$ (2,000)
Other Expenses - Professional Services	EMSD	20221.0030	\$ (26,000)	\$ -	\$ -
Other Expenses - Development of MBCC Cricket Ground	EMSD	20221.0573	\$ (22,189)	\$ -	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (15,000)	\$ (14,007)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (56,097)	\$ (51,934)	\$ (62,192)
Building & Grounds (PC) - Grounds Maintenance	EMWS	21111.0052	\$ (1,000)	\$ (547)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (27,852)	\$ (25,483)	\$ (26,452)
<i>Sub-total - Cash</i>			\$ (200,433)	\$ (125,564)	\$ (171,852)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (225,518)	\$ (265,315)	\$ (283,009)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (50,019)	\$ (49,038)	\$ (49,036)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (275,537)	\$ (314,353)	\$ (332,045)
<b>Total Operating Expenditure</b>			<b>\$ (475,970)</b>	<b>\$ (439,917)</b>	<b>\$ (503,898)</b>
<b>Operating Income</b>					
Grant Income - Dept of Sport & Recreation	EMSD	10126.0272	\$ -	\$ 7,094	\$ 7,000
Grant Income - Kidsport Program	EMSD	10126.0397	\$ -	\$ 3,323	\$ 30,000
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ -	\$ -	\$ -
Grant Income - AGF MBCC Junior Cricket	EMSD	10128.0272	\$ 14,971	\$ -	\$ -
Reimbursements - Other	EMSD	11109.0229	\$ -	\$ 11,947	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 16,076	\$ 23,469	\$ 38,105
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 16,076</b>	<b>\$ 23,469</b>	<b>\$ 38,105</b>
<b>TOTAL RECREATION AND CULTURE OPERATING EXPENSE:</b>			<b>\$ (3,067,185)</b>	<b>\$ (2,848,997)</b>	<b>\$ (3,176,481)</b>
<b>TOTAL RECREATION AND CULTURE OPERATING INCOME</b>			<b>\$ 221,476</b>	<b>\$ 264,789</b>	<b>\$ 247,005</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 12 - TRANSPORT</b>					
<b>ROAD MAINTENANCE</b>					
<b>Operating Expenditure</b>					
Other Expenses - Directional Signage	EMWS	21211.0137	\$ (2,000)	\$ -	\$ (3,500)
Other Expenses - Signs Audit	EMWS	21211.0302	\$ (7,500)	\$ (2,371)	\$ (5,000)
Other Expenses - Road Safety Audits	EMWS	21211.0305	\$ (5,000)	\$ -	\$ (3,918)
Other Expenses - Outstanding Land Resumptions	EMWS	21211.0306	\$ (30,000)	\$ (28,041)	\$ (30,000)
Other Expenses - Professional Services	EMWS	21211.0030	\$ (5,000)	\$ (7,655)	\$ (5,000)
Road Maintenance (PC) - General	EMWS	20225.0126	\$ (1,550,000)	\$ (1,503,911)	\$ (1,550,000)
Road Maintenance (PC) - Tree Pruning	EMWS	20225.0390	\$ (155,000)	\$ (174,455)	\$ (185,000)
Road Maintenance (PC) - Edge Patching	EMWS	20225.0391	\$ (30,000)	\$ (28,824)	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	EMWS	20225.0392	\$ (60,000)	\$ (33,512)	\$ (30,000)
Road Maintenance - Storm Damage	EMWS	20225.0039	\$ (2,407,865)	\$ (478,635)	\$ (788,267)
Contribution to Vehicle Crossovers	EMWS	20225.0021	\$ (3,000)	\$ (2,178)	\$ (3,000)
Street Lighting - Other Operating Costs	EMWS	20227.0312	\$ (72,000)	\$ (68,558)	\$ (72,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (77,469)	\$ (70,884)	\$ (73,572)
<i>Sub-total - Cash</i>			\$ (4,404,834)	\$ (2,399,024)	\$ (2,779,257)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (3,364,980)	\$ (3,204,826)	\$ (3,364,980)
Non Cash Expenses - Depreciation - Footpaths Infrastructure	ACCOUNTANT	20224.0190	\$ (94,860)	\$ (92,046)	\$ (94,860)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (167,280)	\$ (166,691)	\$ (167,280)
<i>Sub-total - Non Cash</i>			\$ (3,627,120)	\$ (3,463,563)	\$ (3,627,120)
<b>Total Operating Expenditure</b>			<b>\$ (8,031,954)</b>	<b>\$ (5,862,587)</b>	<b>\$ (6,406,377)</b>
<b>Operating Income</b>					
Grant Income - Asset Management	EMWS	10133.0089	\$ -	\$ -	\$ -
Contributions - Contributions to Signage	EMWS	10134.0198	\$ -	\$ -	\$ -
Contributions - Storm Damage Contributions	EMWS	10134.0200	\$ 2,252,165	\$ 1,867,109	\$ 2,120,170
Contributions - Roadworks Contributions	EMWS	10134.0197	\$ -	\$ -	\$ -
Other Income - Directional Signage	EMWS	10135.0137	\$ 1,000	\$ 800	\$ 1,000
Loan Proceeds - Storm Damage	ACCOUNTANT	10134.0492	\$ -	\$ -	\$ -
Transfers from Reserves	EMWS	10136.0486	\$ -	\$ 28,041	\$ -
<b>Total Operating Income</b>			<b>\$ 2,253,165</b>	<b>\$ 1,895,950</b>	<b>\$ 2,121,170</b>
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Financial Expenses - Short Term Loan - Storm Damage	ACCOUNTANT	20230.0492	\$ -	\$ (502,055)	\$ (500,000)
<b>Total Capital Expenditure</b>			<b>\$ -</b>	<b>\$ (502,055)</b>	<b>\$ (500,000)</b>
<b>TOTAL TRANSPORT OPERATING EXPENSES</b>			<b>\$ (8,031,954)</b>	<b>\$ (5,862,587)</b>	<b>\$ (6,406,377)</b>
<b>TOTAL TRANSPORT OPERATING INCOME</b>			<b>\$ 2,253,165</b>	<b>\$ 1,895,950</b>	<b>\$ 2,121,170</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 13 - ECONOMIC SERVICES</b>					
<b>RURAL SERVICES</b>					
<b>Operating Expenditure</b>					
Other Expenses - Donations	EMCS	21305.0255	\$ (4,800)	\$ (5,750)	\$ (5,075)
Other Expenses - Drum Muster	EMWS	21305.0314	\$ -	\$ -	\$ (3,000)
Other Expenses - Pest Control	EMWS	21305.0313	\$ -	\$ -	\$ -
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (20,000)	\$ (17,289)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (17,762)	\$ (16,253)	\$ (16,869)
<b>Total Operating Expenditure</b>			<b>\$ (42,562)</b>	<b>\$ (39,292)</b>	<b>\$ (34,944)</b>
<b>Operating Income</b>					
Other Income - Drum Muster	EMWS	11305.0241	\$ -	\$ -	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ -	\$ -	\$ -
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 20,000	\$ 16,040	\$ 10,000
<b>Total Operating Income</b>			<b>\$ 20,000</b>	<b>\$ 16,040</b>	<b>\$ 13,000</b>
<b>FERAL PIG ERADICATION PROGRAM</b>					
<b>Operating Expenditure</b>					
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (26,500)	\$ (38,140)	\$ (25,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (5,000)	\$ (3,623)	\$ (5,000)
Employee Costs - Workers Compensation Insurance	EMCS	21307.0043	\$ (3,000)	\$ (2,519)	\$ (4,500)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ (2,335)	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (25,000)	\$ (19,730)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,000)	\$ (4,000)	\$ (4,000)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -
<b>Total Operating Expenditure</b>			<b>\$ (63,500)</b>	<b>\$ (70,347)</b>	<b>\$ (63,500)</b>
<b>Operating Income</b>					
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ -	\$ -	\$ -
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 5,000	\$ 18,800	\$ 5,000
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ 27,000	\$ 5,000	\$ 27,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ 5,000	\$ 1,500	\$ 5,000
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 10,000	\$ -	\$ 10,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 16,500	\$ -	\$ 16,500
Transfer From Trust To Municipal	ACCOUNTANT	11310.0243	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 63,500</b>	<b>\$ 25,300</b>	<b>\$ 63,500</b>
<b>TOURISM, AREA PROMOTION &amp; ECONOMIC DEVELOPMENT</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EMSD	21315.0029	\$ (4,000)	\$ -	\$ -
Employee Costs - Salaries	EMSD	21315.0130	\$ (147,931)	\$ -	\$ -
Employee Costs - Superannuation	EMSD	21315.0141	\$ (16,381)	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	EMCS	21315.0043	\$ (4,808)	\$ -	\$ -
Building & Grounds (PC) - Visitor Centre - Building	BLDG SRVR	20244.0010	\$ (5,000)	\$ (7,996)	\$ (10,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (19,839)	\$ (15,831)	\$ (20,049)
Building & Grounds (PC) - Visitor Centre - Grounds	EMWS	20244.0052	\$ (3,000)	\$ (3,800)	\$ (1,500)
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (76,250)	\$ (51,909)	\$ (72,000)
Other Expenses - Economic Development	EMSD	21311.0572	\$ (20,000)	\$ -	\$ -
Other Expenses - Visitor Signage / Entry Statements	CEO	21311.0030	\$ (35,000)	\$ -	\$ (20,000)
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (68,971)	\$ (63,111)	\$ (65,502)
<i>Sub-total - Cash</i>			<i>\$ (401,180)</i>	<i>\$ (142,647)</i>	<i>\$ (189,052)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (38,260)	\$ (45,012)	\$ (47,975)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (4,982)	\$ (4,933)	\$ (3,439)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21313.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			<i>\$ (43,243)</i>	<i>\$ (49,945)</i>	<i>\$ (51,414)</i>
<b>Total Operating Expenditure</b>			<b>\$ (444,422)</b>	<b>\$ (192,592)</b>	<b>\$ (240,466)</b>
<b>Operating Income</b>					
Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>BUILDING CONTROL</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,000)	\$ (95)	\$ (4,000)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (126,842)	\$ (124,355)	\$ (139,573)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (10,000)	\$ -	\$ (10,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (30,934)	\$ (30,327)	\$ (29,652)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (550)	\$ (903)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	EMCS	20245.0043	\$ (5,525)	\$ (5,417)	\$ (5,181)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ -	\$ -
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (1,000)	\$ (658)	\$ (1,000)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (12,665)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (15,000)	\$ (12,813)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (1,000)	\$ -	\$ (1,000)
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)	\$ (1,047)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21316.0182	\$ (10,000)	\$ (10,784)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (43,689)	\$ (39,978)	\$ (41,491)
<i>Sub-total - Cash</i>			\$ (277,040)	\$ (239,042)	\$ (286,097)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20249.0036	\$ (4,357)	\$ (4,314)	\$ (3,921)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ -	\$ -	\$ (5,324)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,357)	\$ (4,314)	\$ (9,245)
<b>Total Operating Expenditure</b>			<b>\$ (281,397)</b>	<b>\$ (243,356)</b>	<b>\$ (295,342)</b>
<b>Operating Income</b>					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 12,244	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 300	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 419	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 15,000	\$ 12,588	\$ 15,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 30,000	\$ 23,873	\$ 35,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 736	\$ 1,000
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ 895	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 5,000	\$ -	\$ 5,000
<i>Sub-total - Cash</i>			\$ 77,500	\$ 51,055	\$ 82,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ 9,295
<b>Total Operating Income</b>			<b>\$ 77,500</b>	<b>\$ 51,055</b>	<b>\$ 91,795</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>CATTLE SALEYARDS</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (6,000)	\$ (1,964)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (282,800)	\$ (305,760)	\$ (310,168)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (27,700)	\$ (27,591)	\$ (25,808)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (1,055)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (3,000)	\$ (2,244)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (465)	\$ (500)
Employee Costs - Workers Compensation Insurance	EMCS	21320.0043	\$ (5,000)	\$ (4,710)	\$ (4,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (8,696)	\$ (12,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (4,000)	\$ (3,451)	\$ (4,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (7,000)	\$ (5,719)	\$ (7,000)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,924)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (30,000)	\$ (29,950)	\$ (32,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (4,000)	\$ (4,203)	\$ (3,300)
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (20,000)	\$ (12,342)	\$ (20,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (25,000)	\$ (21,035)	\$ (25,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (3,000)	\$ (1,775)	\$ (3,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (15,275)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ (30,000)	\$ -	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21326.0182	\$ (6,000)	\$ (2,397)	\$ (6,000)
Building & Grounds (PC) - Facility Maintenance	SALEYARDS MGR	21325.0010	\$ (35,000)	\$ (24,614)	\$ (25,000)
Building & Grounds (PC) - Facility Operating	SALEYARDS MGR	21325.0011	\$ (81,800)	\$ (101,235)	\$ (75,000)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (81,079)	\$ (74,189)	\$ (77,001)
<i>Sub-total - Cash</i>			\$ (688,379)	\$ (654,594)	\$ (662,277)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (14,858)	\$ (14,711)	\$ (17,877)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (10,753)	\$ (12,650)	\$ (12,750)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	21324.0036	\$ (17,814)	\$ (17,638)	\$ (13,528)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (377,445)	\$ (503,260)	\$ (503,260)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21324.0310	\$ -	\$ -	\$ (3,182)
<i>Sub-total - Non Cash</i>			\$ (420,870)	\$ (548,259)	\$ (550,598)
<b>Total Operating Expenditure</b>			<b>\$ (1,109,249)</b>	<b>\$ (1,202,853)</b>	<b>\$ (1,212,874)</b>
<b>Operating Income</b>					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 65,000	\$ 64,392	\$ 62,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 30,000	\$ 32,044	\$ 25,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 14,000	\$ 12,000	\$ 12,000
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 10,000	\$ 7,400	\$ 10,765
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 12,000	\$ 11,766	\$ 12,000
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 10,700	\$ 9,358	\$ 10,500
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,000	\$ 3,749	\$ 5,000
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 598,210	\$ 592,287	\$ 571,200
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 18,100	\$ 18,357	\$ 13,500
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 7,000	\$ 7,112	\$ 7,000
<i>Sub-total - Cash</i>			\$ 770,010	\$ 758,465	\$ 728,965
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 770,010</b>	<b>\$ 758,465</b>	<b>\$ 728,965</b>
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (339,239)	\$ (444,388)	\$ (483,909)
<b>Borrowing Costs</b>					
<b>Capital Expenditure</b>					
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ (23,943)	\$ (23,310)	\$ (23,310)
<b>Total Capital Expenditure</b>			<b>\$ (23,943)</b>	<b>\$ (23,310)</b>	<b>\$ (23,310)</b>
<b>Operating Expenditure</b>					
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ (4,751)	\$ (6,841)	\$ (5,385)
<b>Total Operating Expenditure</b>			<b>\$ (4,751)</b>	<b>\$ (6,841)</b>	<b>\$ (5,385)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>OTHER ECONOMIC SERVICES</b>					
<b>Operating Expenditure</b>					
Water Supply (Standpipes)	EMWS	21328.0319	\$ (100,000)	\$ (51,401)	\$ (55,000)
Other Expenses - Other Operating Costs	EMWS	21330.0312	\$ (4,000)	\$ (34)	\$ (4,000)
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (10,183)	\$ (9,318)	\$ (9,671)
<i>Sub-total - Cash</i>			\$ (114,183)	\$ (60,753)	\$ (68,671)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	21332.0036	\$ (6,378)	\$ (6,315)	\$ (3,251)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,378)	\$ (6,315)	\$ (3,251)
<b>Total Operating Expenditure</b>			<b>\$ (120,562)</b>	<b>\$ (67,068)</b>	<b>\$ (71,922)</b>
<b>Operating Income</b>					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 90,000	\$ 40,805	\$ 45,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ -	\$ 363	\$ -
Other Income - Permits - Trading in Thoroughfares	EMSD	11320.0402	\$ 200	\$ -	\$ 200
<i>Sub-total - Cash</i>			\$ 90,200	\$ 41,168	\$ 45,200
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 90,200</b>	<b>\$ 41,168</b>	<b>\$ 45,200</b>
<b>VEHICLE LICENSING</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EMCS	21340.0029	\$ (2,000)	\$ (49)	\$ (2,000)
Employee Costs - Salaries	EMCS	21340.0130	\$ (59,328)	\$ (48,658)	\$ (58,451)
Employee Costs - Superannuation	EMCS	21340.0141	\$ (5,563)	\$ (4,645)	\$ (5,481)
Employee Costs - Uniforms, Clothing & Accessories	EMCS	21340.0266	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	EMCS	21340.0043	\$ (1,928)	\$ (1,349)	\$ (1,900)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (117,981)	\$ (107,955)	\$ (112,047)
<i>Sub-total - Cash</i>			\$ (186,801)	\$ (162,656)	\$ (179,879)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21344.0310	\$ -	\$ -	\$ (311)
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ (311)
<b>Total Operating Expenditure</b>			<b>\$ (186,801)</b>	<b>\$ (162,656)</b>	<b>\$ (180,190)</b>
<b>Operating Income</b>					
Other Income - Commission on Licencing Receipts	EMCS	11330.0403	\$ 90,000	\$ 81,594	\$ 100,000
Other Income - Sale of Local Authority Plates	EMCS	11330.0404	\$ 500	\$ 380	\$ 500
Reimbursements - Other	EMCS	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	EMCS	11331.0432	\$ -	\$ 1,855	\$ -
<b>Total Operating Income</b>			<b>\$ 90,500</b>	<b>\$ 83,829</b>	<b>\$ 100,500</b>
<i>Operating Surplus / (Deficit)</i>			\$ (96,301)	\$ (78,827)	\$ (79,690)
<b>TOTAL ECONOMIC SERVICES OPERATING EXPENSES</b>			<b>\$ (2,253,243)</b>	<b>\$ (1,985,005)</b>	<b>\$ (2,104,622)</b>
<b>TOTAL ECONOMIC SERVICES OPERATING INCOME</b>			<b>\$ 1,111,710</b>	<b>\$ 975,857</b>	<b>\$ 1,042,960</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

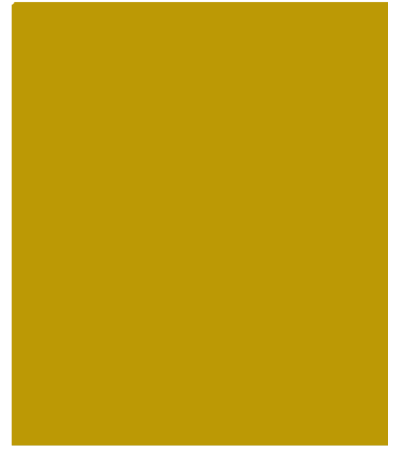
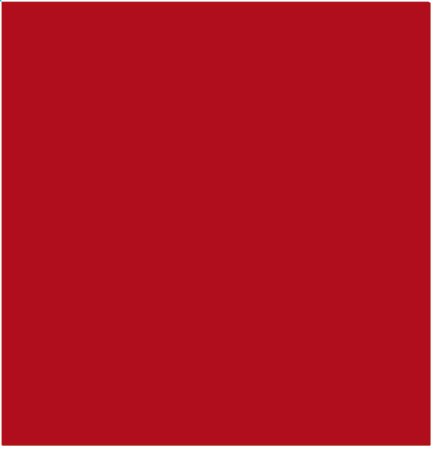
DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PROGRAM 14 - OTHER PROPERTY &amp; SERVICES</b>					
<b>PRIVATE WORKS</b>					
<b>Operating Expenditure</b>					
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (10,000)	\$ (74,527)	\$ (70,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (16,562)	\$ (15,156)	\$ (15,729)
<b>Total Operating Expenditure</b>			<b>\$ (26,562)</b>	<b>\$ (89,683)</b>	<b>\$ (85,729)</b>
<b>Operating Income</b>					
Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 11,500	\$ 75,056	\$ 71,500
<b>Total Operating Income</b>			<b>\$ 11,500</b>	<b>\$ 75,056</b>	<b>\$ 71,500</b>
<i>Operating Surplus / (Deficit)</i>			<i>\$ (15,062)</i>	<i>\$ (14,627)</i>	<i>\$ (14,229)</i>
<b>PUBLIC WORKS OVERHEADS</b>					
<b>Operating Expenditure</b>					
Employee Costs - Conferences & Training	EMWS	20260.0029	\$ (20,000)	\$ (15,048)	\$ (20,000)
Employee Costs - Industry Allowances	EMWS	20260.0337	\$ -	\$ -	\$ (36,000)
Employee Costs - Travel & Accommodation	EMWS	20260.0267	\$ (5,000)	\$ (4,294)	\$ (4,000)
Employee Costs - Medicals & Vaccinations	EMWS	20260.0275	\$ (1,000)	\$ (886)	\$ (1,000)
Employee Costs - Salaries	EMWS	20260.0130	\$ (336,285)	\$ (329,691)	\$ (354,762)
Employee Costs - Staff Recruitment Expenses	EMWS	20260.0138	\$ (1,000)	\$ (1,114)	\$ (500)
Employee Costs - Superannuation	EMWS	20260.0141	\$ (183,633)	\$ (180,032)	\$ (185,395)
Employee Costs - Uniforms, Clothing & Accessories	EMWS	20260.0266	\$ (24,000)	\$ (19,095)	\$ (24,000)
Employee Costs - Workers Compensation Insurance	EMCS	20260.0043	\$ (38,286)	\$ (37,535)	\$ (36,673)
Outside Staff Wages (PC) - Unallocated Wages	EMWS	21410.0322	\$ (494,020)	\$ (484,333)	\$ (474,947)
Office Expenses - Telephone	EMWS	20261.0144	\$ (15,000)	\$ (14,048)	\$ (10,000)
Office Expenses - Other Operating Costs	EMWS	20261.0312	\$ (30,000)	\$ (14,080)	\$ (35,000)
Other Expenses - Subscriptions	EMWS	20262.0258	\$ (4,000)	\$ (3,165)	\$ (3,500)
Other Expenses - Event Road Closures	EMWS	20262.0394	\$ (4,000)	\$ (1,386)	\$ (4,000)
Other Expenses - Minor Equipment	EMWS	20262.0085	\$ (34,000)	\$ (23,335)	\$ (25,000)
Other Expenses - RAMM Roads Database	EMWS	20262.0304	\$ (15,000)	\$ (9,788)	\$ (15,000)
Other Expenses - Carting to Stockpile	EMWS	20262.0324	\$ (7,500)	\$ (4,468)	\$ (7,500)
Building & Grounds (PC) - Building Maintenance	EMWS	20265.0010	\$ (25,000)	\$ (26,918)	\$ (20,000)
Building & Grounds (PC) - Building Operating	EMWS	20265.0011	\$ (35,000)	\$ (38,392)	\$ (25,000)
Building & Grounds (PC) - Grounds Maintenance	EMWS	20265.0052	\$ (10,000)	\$ (2,831)	\$ (10,000)
Building & Grounds (PC) - Depot House - Building	BLDG SRVR	21411.0010	\$ (2,000)	\$ (63)	\$ (2,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (613)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds	EMWS	21411.0052	\$ (750)	\$ (902)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	EMWS	21412.0182	\$ (25,000)	\$ (20,065)	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (158,448)	\$ (144,984)	\$ (150,478)
<i>Sub-total - Cash</i>			<i>\$ (1,470,921)</i>	<i>\$ (1,377,066)</i>	<i>\$ (1,472,505)</i>
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (4,435)	\$ (4,391)	\$ (5,083)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (52,355)	\$ (61,594)	\$ (66,156)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20264.0036	\$ (65,754)	\$ (65,103)	\$ (75,312)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ (10,862)	\$ (10,754)	\$ (5,219)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ -	\$ (3,662)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ -	\$ (13,839)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ -	\$ (20,932)	\$ (11,587)
<i>Sub-total - Non Cash</i>			<i>\$ (133,405)</i>	<i>\$ (162,774)</i>	<i>\$ (180,858)</i>
<b>Sub-total Operating Expenditure</b>			<b>\$ (1,604,326)</b>	<b>\$ (1,539,840)</b>	<b>\$ (1,653,363)</b>
Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,604,326	\$ 1,539,840	\$ 1,653,363
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income</b>					
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 7,560	\$ 7,560	\$ 6,760
Other Income - Other	ACCOUNTANT	11411.0232	\$ 1,500	\$ 1	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ 3,500	\$ -	\$ -
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ 12,560</i>	<i>\$ 7,561</i>	<i>\$ 8,260</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ 2,176	\$ 6,256
<b>Total Operating Income</b>			<b>\$ 12,560</b>	<b>\$ 9,737</b>	<b>\$ 14,516</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

DETAILED OPERATING PROGRAMS

	Responsible Officer	Account Number	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>PLANT OPERATION COSTS</b>					
<b>Operating Expenditure</b>					
Employee Costs - Apprentice / Trainee	EMWS	20266.0351	\$ (130,000)	\$ (65,156)	\$ (48,000)
Employee Costs - Conferences & Training	EMWS	20266.0029	\$ (4,000)	\$ (85)	\$ (4,000)
Employee Costs - Plant Operator Maintenance	EMWS	20266.0342	\$ (59,639)	\$ (58,470)	\$ (53,403)
Employee Costs - Salaries (Plant Repairs)	EMWS	20266.0344	\$ (60,561)	\$ (59,374)	\$ (65,214)
Employee Costs - Staff Recruitment Expenses	EMWS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	EMWS	20266.0141	\$ (8,163)	\$ (8,003)	\$ (8,053)
Employee Costs - Workers Compensation Insurance	EMWS	20266.0043	\$ (1,458)	\$ (1,429)	\$ (1,235)
Operating Costs - Air Conditioning	EMWS	20281.0346	\$ (9,000)	\$ (2,121)	\$ (9,000)
Operating Costs - Edges & Teeth	EMWS	20281.0347	\$ (25,000)	\$ (8,298)	\$ (25,000)
Operating Costs - Fuels	EMWS	20281.0172	\$ (240,000)	\$ (238,606)	\$ (230,000)
Operating Costs - Grease & Oil	EMWS	20281.0272	\$ (15,000)	\$ (12,134)	\$ (15,000)
Operating Costs - Insurance	EMWS	20281.0175	\$ (27,500)	\$ (27,365)	\$ (25,000)
Operating Costs - Plant Service/Repairs	EMWS	20281.0343	\$ (145,000)	\$ (111,763)	\$ (155,000)
Operating Costs - Registration	EMWS	20281.0176	\$ (15,000)	\$ (13,832)	\$ (20,000)
Operating Costs - Major Breakdowns	EMWS	20281.0174	\$ (40,000)	\$ (24,538)	\$ (40,000)
Operating Costs - Tyres	EMWS	20281.0173	\$ (55,000)	\$ (46,493)	\$ (50,000)
Operating Costs - Courier & Freight	EMWS	20281.0344	\$ (20,000)	\$ (15,855)	\$ (20,000)
Operating Costs - Radio/Communication Equip	EMWS	20281.0385	\$ (7,500)	\$ (5,540)	\$ (2,500)
Operating Costs - Consumables	EMWS	20281.0373	\$ (5,000)	\$ (2,184)	\$ (5,000)
<i>Sub-total - Cash</i>			\$ (868,322)	\$ (701,246)	\$ (776,905)
Non Cash Expenses - Depreciation - Plant, Machinery & Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0036	\$ (216,459)	\$ (206,151)	\$ (228,404)
	ACCOUNTANT	20270.0078	\$ (26,088)	\$ (12,390)	\$ (113,212)
<i>Sub-total - Non Cash</i>			\$ (242,547)	\$ (218,541)	\$ (341,616)
<b>Sub-total Operating Expenditure</b>			<b>\$ (1,110,868)</b>	<b>\$ (919,787)</b>	<b>\$ (1,118,521)</b>
			\$ -	\$ -	\$ -
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,110,868	\$ 919,787	\$ 1,118,521
<b>Total Operating Expenditure</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Income</b>					
Other Operating Income	ACCOUNTANT	10162.0175	\$ 500	\$ 309	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 27,308	\$ 2,330	\$ 15,744
<b>Total Operating Income</b>			<b>\$ 27,808</b>	<b>\$ 2,639</b>	<b>\$ 15,744</b>
<b>UNCLASSIFIED</b>					
<b>Operating Expenditure</b>					
Employee Costs - OHS Conferences & Training	EMCS	20271.0029	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Insurance - Risk Management	EMCS	20273.0064	\$ (21,000)	\$ (20,876)	\$ (20,000)
Other Expenses - Occupational Health & Safety	EMCS	20273.0325	\$ (5,000)	\$ (3,461)	\$ (5,000)
Other Expenses - Communications Tower Site	EMCS	20273.0323	\$ (7,900)	\$ (6,203)	\$ (7,900)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,785)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (16,374)	\$ (14,982)	\$ (15,550)
<i>Sub-total - Cash</i>			\$ (54,274)	\$ (47,307)	\$ (52,450)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (269)	\$ (316)	\$ (360)
Non Cash Expenses - Depreciation - Plant, Machinery & Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -
	ACCOUNTANT	20275.0188	\$ (9,503)	\$ (9,409)	\$ (20,705)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,772)	\$ (9,725)	\$ (21,065)
<b>Total Operating Expenditure</b>			<b>\$ (64,045)</b>	<b>\$ (57,032)</b>	<b>\$ (73,515)</b>
<b>Operating Income</b>					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 40,000	\$ 41,015	\$ 40,000
Other Income - Lease Rental	EMCS	11420.0230	\$ 1,000	\$ 7,455	\$ 1,000
Other Income - Other Operating Income	EMCS	11420.0232	\$ -	\$ -	\$ -
Other Income - Sale of Surplus Materials & Scrap	EMWS	11420.0406	\$ 1,000	\$ -	\$ 1,000
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 42,000	\$ 48,470	\$ 42,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
<b>Total Operating Income</b>			<b>\$ 42,000</b>	<b>\$ 48,470</b>	<b>\$ 42,000</b>
			\$ -	\$ -	\$ -
<b>TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES</b>			<b>\$ (90,608)</b>	<b>\$ (146,715)</b>	<b>\$ (159,244)</b>
<b>TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME</b>			<b>\$ 93,868</b>	<b>\$ 135,902</b>	<b>\$ 143,759</b>



# FEES & CHARGES

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

\*\* 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	2019/20 Budget	2018/19 Budget
<b>PROGRAM 4 - Governance</b>			
<b>Publications</b>			
'Rich and Beautiful' Book	** c	\$32.00	\$31.50
'Mountain Country ' Book (Retailers - Pack of six books)	** c	\$90.00	\$90.00
'Mountain Country ' Book	** c	\$15.00	\$15.00
<b>Rate Book Enquiry</b>			
Written Rate Searches	** c	\$32.00	\$31.50
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$40.00	\$40.00
<b>Rate - Other</b>			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$25.00	\$25.00
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)	** c	\$7.00	\$6.50
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)	** c	\$13.00	\$13.00
<b>Freedom of Information</b>			
Freedom of Information Charges as Set under the FOI Act Regulations:			
- Application Fee	s	\$30.00	\$30.00
- Charge for Time Dealing with the Application - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Access Time Supervised by Staff - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Photocopying Staff Time - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Black & White Photocopy - A4	s	\$0.20	\$0.35
- Black & White Photocopy - A3	c	\$0.20	\$0.70
- Colour Photocopy - A4	c	\$0.20	\$2.20
- Colour Photocopy - A3	c	\$0.20	\$4.40
<b>Other</b>			
Provision of Rural Street Number - New	** c	\$30.00	\$30.00
Provision of Rural Street Number - Number Changed	** c	\$0.00	\$0.00
Hire of Video/Data Projector - Per Day	** c	\$70.00	\$70.00
Hire of Video/Data Projector - Bond	** c	\$140.00	\$140.00
Hire of Electronic Equipment- Per Day	** c	\$35.00	\$35.00
Hire of Electronic Equipment - Bond	** c	\$140.00	\$140.00
Hire of Other Equipment	** c	\$100.00	\$100.00
Shire Maps	** c	\$30.00	\$30.00
Sale of GIS Images (A4)	** c	\$13.00	\$13.00
Sale of GIS Images (A3)	** c	\$37.00	\$37.00
Staff Charge-out Fee - Per Hour - Pro Rata (eg: chair setup, bin delivery, signage, clean-up, cleaning, re-inspection etc)	** c	\$62.00	\$62.00
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)	** c	N/A	N/A

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

\*\* 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	2019/20	2018/19
<b><u>PROGRAM 5 - Law, Order &amp; Public Safety</u></b>			
<b>Companion Animal Licences</b>			
<u>Dog Registrations as Set under the Dog Regulations 2013:</u>			
- Unsterilised - One Year	s	\$50.00	\$50.00
- Unsterilised - Three Years	s	\$120.00	\$120.00
- Unsterilised - Lifetime	s	\$250.00	\$250.00
- Sterilised - One Year	s	\$20.00	\$20.00
- Sterilised - Three Years	s	\$42.50	\$42.50
- Sterilised - Lifetime	s	\$100.00	\$100.00
- Guide Dogs	s	Nil	Nil
- Search and rescue dogs in the ownership of a police officer (Statutory declaration required)	s	Nil	Nil
- Dogs Used for Droving or Tending Stock	s	25% of fee	25% of fee
- Dogs Owned by Pensioners	s	50% of fee	50% of fee
- Registration After 31 May (Current Year Only)	s	50% of fee	50% of fee
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act where not otherwise registered - per establishment	s	\$200.00	\$200.00
<u>Cat Registrations</u>			
- New or Renewed - One Year	s	\$20.00	\$20.00
- New or Renewed - One Year (If application made after 31 May until next 31 October)	s	\$10.00	\$10.00
- New or renewed registration for three years	s	\$42.50	\$42.50
- Registration for Life	s	\$100.00	\$100.00
- Approved Breeding Cats (Per breeding cat - male or female)	s	\$100.00	\$100.00
- Pensioner Fee	s	50% of fee	50% of fee
<u>IMPOUNDING FEES - DOGS</u>			
- First Offence - for owner	c	\$88.00	\$88.00
- Second Offence - for owner	c	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$145.00	\$145.00
Daily Care	c	\$28.00	\$28.00

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

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

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<u>IMPOUNDING FEES - CATS</u>			
- First Offence - for owner	c	\$88.00	\$88.00
- Second Offence - for owner	c	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$145.00	\$145.00
Daily Care	c	\$28.00	\$28.00
<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	\$16.00	\$16.00
<u>IMPOUNDING FEES - STOCK</u>			
All Stock Impounded Between 8.00am & 5.00pm:			
- First Offence	c	\$110.00	\$110.00
- Second Offence	c	\$135.00	\$135.00
- Third Offence & Thereafter	c	\$165.00	\$165.00
All Stock Impounded Between 5.00pm & 8.00am:			
- First Offence	c	\$140.00	\$140.00
- Second Offence	c	\$170.00	\$170.00
- Third Offence & Thereafter	c	\$200.00	\$200.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$32.00	\$32.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$15.00	\$15.00
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	c	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)
<u>MISCELLANEOUS</u>			
Bond - Animal Trap	c	\$65.00	\$65.00
Bond - Anti Barking Dog Collar	c	\$65.00	\$65.00
Destruction of animals at owner's Request (To be done by veterinarian)	**	Actual Vet Costs	Actual Vet Costs
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	s	\$18.20	\$18.20

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

\*\* 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	2019/20	2018/19
<b>PROGRAM 7 - Health</b>			
<b>Health Administration &amp; Inspection</b>			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$157.00	\$157.00
Hawker's Licence - Non Food/Per Annum	c	\$27.00	\$27.00
Annual Registration of Lodging House	c	\$275.00	\$275.00
License & Renewal of Morgue	c	\$134.00	\$134.00
Health Assessment Fee	c	\$130.00	\$130.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$63.00	\$63.00
Food premises - Annual Registration (Inspection) Fee			
- Supermarket	c	\$400.00	\$400.00
- Medium / High Risk	c	\$200.00	\$200.00
- Low risk	c	\$100.00	\$100.00
Event Application Fee (Events expected to attract over 500 people)	c	\$130.00	N/A
<b>The following fees and charges are prescribed under various regulations made under the Health Act 1911 and the Food Act 2008 and do not require endorsement by the Council:</b>			
- Food Regulations 2009			
- Health (Food Standards) (Administration) Regulations 1986			
- Health (Pet Meat) Regulations 1990			
- Health (Offensive Trades Fees) Regulations 1976			
- Health (Public Buildings) Regulations 1992			
- Health (Food Hygiene) Regulations 1993			
- Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974			
<b>Caravan Parks &amp; Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer</b>			
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997			
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:			
- Rigid Annex/Shed/Other Structures	c	\$63.00	\$63.00
- Park Home	c	\$130.00	\$130.00
- Temporary Accommodation	c	\$130.00	\$130.00
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)			
Government Dam Water Charge - Per Kiloitre	** c	\$0.65	\$0.65

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

\*\* 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	2019/20	2018/19
<b>PROGRAM 10 - Community Amenities</b>			
<b>Refuse Collection Services (Receptacle Charge)</b>			
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one 120 litre (or otherwise approved) rubbish bin pickup per week and one 240 litre recycling bin per fortnight, per annum	c	\$330.00	\$205.00
Weekly Service - Non-domestic - This charge permits one approved 240 litre bin pickup, per annum - Non domestic properties at which owners reside on site may claim one service at the residential collection rate.	c	\$440.00	\$205.00
Additional Recycling Bin Service	c	\$110.00	\$110.00
Additional Services - All - per annum	c	As per relevant charges above	\$205.00
Replacement 120 Litre Blue Bin	c	\$75.00	\$75.00
Replacement 240 Litre Green Bin (Yellow Lid)	c	\$135.00	\$135.00
<b>Waste Disposal at Landfill Sites &amp; Transfer Stations</b>			
<u>Mount Barker Waste Disposal Site and Kendenup Transfer Station</u>			
The following fees & charges are adopted for the disposal of waste at the Council's various landfill and transfer station sites for the 2019/2020 financial year. Prepaid Refuse Disposal Voucher must be purchased at the prices indicated, which are based on the following token values:			
A 52 week voucher (usable at 13 tickets per quarter) will be issued to rateable, rural properties with a domestic residence that do not receive a Council provided kerbside pickup service.			
4 token Voucher	c	\$32.00	\$15.77
10 token Voucher	c	\$80.00	\$39.42
20 token Voucher	c	\$158.00	\$78.85
52 token Voucher	c	\$412.00	\$205.00
	<b>Tokens Require</b>		
1 x 120L Mobile Garbage Bin	1 c	\$7.92	\$3.94
1 x 240L Mobile Garbage Bin - Units of 240L Thereafter	1 c	\$7.92	\$3.94
Car Boot Load	1 c	\$7.92	\$3.94
Station Wagon Boot Load	2 c	\$15.84	\$7.88
Mattress - Any size	4 c	\$31.68	\$31.54
Mattress - single	2 c	N/A	N/A
Mattress - double	4 c	N/A	N/A
Mattress - queen	6 c	N/A	N/A
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	4 c	\$31.68	\$31.54
All other vehicles - per m <sup>3</sup> or part thereof	4 c	\$31.68	N/A
Small Truck (2-4 tonne)	36 c	N/A	\$141.92
Medium Truck (4-6 tonne)	60 c	N/A	\$236.54
Truck - Single Axle (8 Plus Tonne)	96 c	N/A	\$378.46



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
Truck - Dual Axle (12 Plus Tonne)	144 c	N/A	\$567.69
Truck -Semi Trailer -15m <sup>3</sup> Capacity (12 Tonne)	144 c	N/A	\$567.69
Truck Compacted Rubbish Truck (8 Tonne)	96 c	N/A	\$378.46
Bulk Bin - 3m <sup>3</sup> or Less (2 Tonne)	24 c	N/A	\$94.62
Bulk Bin - 3m <sup>3</sup> - 6m <sup>3</sup> (4 Tonne)	48 c	N/A	\$189.23
Bulk Bin - 6m <sup>3</sup> - 10m <sup>3</sup> (6 Tonne)	72 c	N/A	\$283.85
Bulk Bin - 11m <sup>3</sup> - 20m <sup>3</sup> (18 Tonne)	216 c	N/A	\$851.54
Bulk Bin - 21m <sup>3</sup> and above (23 Tonne)	276 c	N/A	\$1,088.08
Car Body (If placed in Recyclable Area)	10 c	\$79.20	\$78.85
Truck Body/Large Equipment (If Recyclable)	15 c	\$118.80	\$118.27
White Goods - per m <sup>3</sup> or part thereof	4 c	\$31.68	\$15.77
e-waste - per m <sup>3</sup> or part thereof	4 c	\$31.68	\$15.77
Asbestos - per m <sup>3</sup> or part thereof - Accepted at O'Neill Road site only	25 c	\$198.00	\$197.12
Batteries (Car, Truck etc)	Free c	No charge	No charge
Uncontaminated, Sorted Scrap Metal - per m <sup>3</sup> or part thereof	2 c	\$15.84	\$15.77
Uncontaminated Timber	Free c	No charge	No charge
Uncontaminated Green Waste	Free c	No charge	No charge
Clean Fill	Free c	No charge	No charge
Septage (\$/kl)	8 c	\$63.36	\$63.08
After Hours Septage Disposal call Out Fee	30 c	\$237.60	\$236.54
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1 c	\$7.92	\$3.94
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1 c	\$7.92	\$3.94
Carcasses (Large Animal ie: cow, horse)	2 c	\$15.84	\$15.77
After Hours Carcass Disposal call Out Fee	30 c	\$237.60	\$236.54
Recyclables (If placed in provided bin or nominated area)	Free c	No charge	No charge
Cardboard From Commercial Operators (m <sup>3</sup> )	4 c	\$31.68	\$15.77

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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**Tyres (Based On Costs as Charged to the Council)**

- small (motorbike, car, forklift)
- medium (truck, small tractor)
- large (earthmoving equipment)

Rocky Gully and Kamballup Transfer Stations

Putrescible Waste

Recyclables

Clean Fill - Accepted at O'Neill Road site only

Untaminated & Sorted Scrap Metal (per m<sup>3</sup>) - Accepted at O'Neill Road site only

Untaminated Green Waste - Accepted at O'Neill Road site only

All other waste

Porongurup Transfer Station

Putrescible Waste

Recyclables

Batteries (Car, Truck etc)

Clean Fill - Accepted at O'Neill Road site only

Untaminated & Sorted Scrap Metal (per m<sup>3</sup>) - Accepted at O'Neill Road site only

Untaminated Green Waste - Accepted at O'Neill Road site only

All other waste

Statutory (s) or Council (c) Fee Tokens	2019/20	2018/19
2 c	\$15.84	\$11.83
3 c	\$23.76	\$23.65
18 c	\$142.56	\$137.98
c		
c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
c	No charge	No charge
c	Not accepted	Not accepted
c	Not accepted	Not accepted
c	Not accepted	Not accepted
c	Not accepted	Not accepted
c		
c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
c	No charge	No charge
c	No charge	No charge
c	Not accepted	Not accepted
c	Not accepted	Not accepted
c	Not accepted	Not accepted
c	Not accepted	Not accepted

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Town Planning</b>			
<b>1</b> Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$125.00	\$125.00
<b>1A</b> Determination of a Planning Consent Application for All 'AA' & 'SA' Developments where the Estimated Cost of the Development Is:			
(a) not more than \$50,000	s	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
(b) more than \$50,000 but not more than \$500,000	s	Planning & Development	Planning & Development
(c) more than \$500,000 but not more than \$2.5 million	s	(Local Government	(Local Government
(d) more than \$2.5 million but not more than \$5 million	s	Planning Fees)	Planning Fees)
(e) more than \$5 million but not more than \$21.5 million -	s	Regulations	Regulations
(f) more than \$21.5 million	s		
where a development has commenced or been carried out:		Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
		Planning & Development	Planning & Development
		(Local Government	(Local Government
		Planning Fees)	Planning Fees)
		Regulations	Regulations
<b>2</b> Provision of a subdivision clearance:			
(a) not more than five lots	s	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
(b) more than five lots but not more than 195 lots	s	Planning & Development	Planning & Development
(c) more than 195 lots	s	(Local Government	(Local Government
		Planning Fees)	Planning Fees)
		Regulations	Regulations
If WAPC conditions require the Council to clear condition(s) where expertise is required from an external consultancy, then those costs will be charged to the subdivider.			
<b>3</b> Application for approval of home occupation			
(a) Initial Fee	s	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
(b) Renewal Fee	s	Planning & Development	Planning & Development
		(Local Government	(Local Government
		Planning Fees)	Planning Fees)
		Regulations	Regulations

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**SCHEDULE OF FEES AND CHARGES**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
4 Applications for change of use or for alteration or extension or change of a non-conforming use where 'development' is not occurring and includes where the proposal has commenced or been carried out	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
5 Reply to a Property Settlement Questionnaire (Orders and Requisitions)	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
6 Determination of a Planning Consent Application for Signs	c	\$63.00	\$63.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$63.00	\$63.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$63.00	\$63.00
<b>9 SCHEME AMENDMENTS AND STRUCTURE PLANS</b>			
The fees, charges and costs associated with processing and considering scheme amendments and structure plans are determined using the Town Planning (Local Government Planning Fees) Regulations fees structure guidelines. In general terms, the fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. The following fees are applicable, depending on the complexity of the application:			
- Fee for a Basic Amendment	c	\$3,100.00	\$3,000.00
- Fee for a Standard Amendment	c	\$5,500.00	\$5,300.00
- Fee for a Complex Amendment	c	\$9,400.00	\$9,000.00
- Fee for a Structure Plan	c	\$5,500.00	\$5,300.00
<b>10 SCHEME AMENDMENT REQUESTS</b>			
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		\$820.00	\$820.00

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>11 <u>EXTRACTIVE INDUSTRIES</u></b>			
Development Application	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
Annual Licence Fee under Local Law	c	\$195.00	\$195.00
Transfer of Licence Fee under Local Law	c	\$65.00	\$65.00
Licence Renewal Fee under Local Law	c	\$65.00	\$65.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,740.00	\$2,740.00
<b>12 <u>ACTIVITIES IN THOROUGHFARES &amp; PUBLIC PLACES &amp; TRADING LOCAL LAW &amp; DOGS LOCAL LAW</u></b>			
Application for Permit Fee	c	\$135.00	\$135.00
Permit Renewal/Transfer Fee	c	\$65.00	\$65.00
<b>13 <u>CASH IN LIEU OF CAR PARKING</u></b>			
Payment Per Car Bay	c	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m <sup>2</sup> per bay	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m <sup>2</sup> per bay
<b>14 <u>STRATA TITLES</u></b>			
Processing of applications and issuing of Local Government Authority Certificates	s	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1
<b>15 <u>RELOCATED DWELLINGS</u></b>			
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$15,000.00	\$15,000.00
<b>16 <u>ROAD MAINTENANCE CONTRIBUTION</u></b>			
Road maintenance contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.	c	\$3,500.00	\$3,500.00
<b>17 <u>ADVERTISING COSTS</u></b>			
Charge for proposals requiring advertising such as 'SA' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be refunded.	c	Actual Costs	Actual Costs

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

**Effective from 1 August 2019**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Buildings</b>			
Swimming Pool Inspection Fees - Four Yearly	s	\$58.45	\$56.00
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
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			
Refundable Infrastructure Bond - Building work valued at \$20,000.00 or greater	c	\$1,000.00	\$1,000.00
Refundable Infrastructure Bond - Building work valued at \$250,000.00 or greater	c	\$1,500.00	\$1,500.00
Building approval certificate for unauthorised building work - Building Regulations		As Per Building Regulations	As Per Building Regulations
Demolition Licence/per storey	s	As Per Building Regulations	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$124.00	\$124.00
Building Permit Archive Search	** c	\$65.00	\$63.00
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Cemeteries</b>			
Funeral Director's Licence Fee - Annual	c	\$470.00	\$470.00
Funeral Director's Licence Fee - Single Interment	c	\$175.00	\$175.00
Monumental Mason's Licence Fee - Annual	c	\$78.00	\$78.00
Grave Number Plate	c	\$26.00	\$26.00
Single Funeral Permit (Not Funeral Directors)	c	\$625.00	\$625.00
Photos of a Grave	c	\$30.00	\$30.00
Additional preparation and / or for mechanical hoist	c	Actual Costs to be Charged	N/A
(a) Application (or renewal) for a Grant of Right of Burial - 25 Years - Includes Natural Earth Burials			
- Land 2.44m x 1.2m (per plot)	c	\$1,165.00	\$1,165.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	**	\$330.00	\$330.00
(b) Application to erect a headstone and/or monument/kerbing			
	**	\$63.00	\$63.00
(c) Application for a Burial for:			
- an ordinary grave	c	\$1,386.00	\$1,386.00
- an Ordinary Grave (Section E - Headstone Section of Mount Barker Cemetery West)	**	\$1,575.00	\$1,575.00
- a grave for any child under seven or stillborn	c	\$600.00	\$1,155.00
- extra charge for each interment on a Saturday, Sunday or Public Holiday	c	\$1,155.00	\$1,155.00
Note - Standard grave depth is 2.1m.			
(d) Application for Transfer of Right of Burial or Right of Memorial (Niche)			
	c	\$63.00	\$63.00
(e) Re-Opening/Exhumation			
- Reopening	c	\$1,386.00	\$1,386.00
- Exhumation	c	Actual Costs to be Charged	Actual Costs to be Charged
(f) Reburial After Exhumation			
	c	Fee for standard burial applies	Fee for standard burial applies
(g) Interment of Ashes in a Grave or Niche (Includes plaque installation; plus actual costs for bronze plaque)			
- Monday to Friday	**	\$500.00	\$500.00
- Saturday, Sunday & Public Holidays	**	\$1,000.00	\$1,000.00
- Vases for niche wall	**	\$90.00	\$90.00

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**SCHEDULE OF FEES AND CHARGES**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
(h) Miscellaneous Charges - Mount Barker (West) Cemetery			
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque)	** c	\$210.00	\$210.00
Installation of Additional Plaques - Memorial Seats (plus cost of plaque)	** c	\$210.00	\$210.00
Memorial Rock - Standard - Up to 700mm High	** c	\$2,625.00	\$2,625.00
Memorial Seat	** c	\$3,150.00	\$3,150.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$1,575.00	\$1,575.00
Memorial Tree - Medium - 2m to 4m	** c	\$2,100.00	\$2,100.00
Memorial Tree - Large - Over 4m	** c	\$2,625.00	\$2,625.00
<i>*The costs for memorial trees, seats and rocks include the grant of memorial and the option of a memorial bedrock / flower vase, which can hold up to two sets of ashes</i>			
Memorial Tree - Plaques and Cameos	** c	Actual Costs to be charged	Actual Costs to be charged
Memorial Niches (Eg: Bedrock, water urn) - Excludes interment of ashes	** c	Actual Costs of materials and installation to be charged	Actual Costs of materials and installation to be charged



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>PROGRAM 11 - Recreation &amp; Culture</b>			
<b>All facilities</b>			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	\$21.00	\$21.00
Provision of additional bins for events (for five bins or part thereof)	c	\$55.00	\$55.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum			
<b>Plantagenet District Hall</b>			
Bond - Functions Without Alcohol	c	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A
Half Day - less than Four Hours	**	N/A	N/A
Full Day - More than Four Hours	**	N/A	N/A
Chair Set Up Fee	**	N/A	N/A
Note - District Hall now leased to Plantagenet Players			
<b>Other Halls</b>			
Kendenup and Narrikup Halls and District Hall Lesser Hall			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Half Day - less than Four Hours	**	\$16.00	\$16.00
Full Day - More than Four Hours	**	\$30.00	\$30.00
Per Half Day Regular Booking (< 4 hours)	**	\$10.00	\$10.00
Per Full Day Regular Booking (> 4 hours)	**	\$16.00	\$16.00
<b>Frost Pavilion</b>			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	**	\$100.00	\$100.00
Full Day - More than Four Hours	**	\$175.00	\$175.00
Per hour Rate	**	N/A	N/A
<b>Taylor-Dennis Pavilion</b>			
Bond - Functions Without Alcohol	c	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A
Half Day - less than Four Hours	c	\$0.00	\$0.00
Full Day - More than Four Hours	**	\$0.00	\$0.00
Chair Set Up Fee	**	Per Staff Charge-out Fee (Page 1)	Per Staff Charge-out Fee (Page 1)

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Skinner Pavilion</b>			
Half Day - less than Four Hours	** c	\$30.00	\$30.00
Full Day - More than Four Hours	** c	\$63.00	\$63.00
<b>Frost Park Sheep Pavilion</b>			
Bond - Functions Without Alcohol	c	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A
Half Day - less than Four Hours	** c	\$0.00	\$0.00
Full Day - More than Four Hours	** c	\$0.00	\$0.00
Bond On Sheep Pens	c	\$300.00	\$300.00
Livestock sales - Sheep Pavilion (eg: cattle, sheep or goats) - (Includes 10% Agricultural Society Pen Hire)	** c	\$346.50	\$315.00
<i>Pen Hire for Livestock Sales above - \$31.50 inc GST income to be paid to Agricultural Society</i>			
Private Sales Cleaning Fee - If required	** c	Actual costs to be charged	Actual costs to be charged
Showers & Toilets Only	** c	\$44.00	\$44.00
<b>Frost Park</b>			
Bond for Hire of Oval and/or Shared Equine Facility	c	\$400.00	\$400.00
Agricultural Field Days (Commercial)	** c	\$625.00	\$625.00
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)	** c	\$0.00	\$0.00
Shared Equine Facility - Per Annum - (RDA, Stock Horse Society and Mt Barker Campdraft - Each)	** c	\$0.00	\$0.00
Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure			
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.	** c	\$560.00	\$560.00
Note: Per meeting hire for Turf Club includes day before and day after race day; Grapes & Gallops includes two days before and two days after			
Hire of Oval	** c	\$0.00	\$0.00
Training (With Lights) - Per Hour	** c	\$17.00	\$17.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires			
Circus - Fee	** c	\$580.00	\$580.00
Circus - Bond	** c	\$1,500.00	\$1,500.00
Water Charge (Frost Park dam or Lot 81 dam) - Per Kiloitre	** c	\$0.65	N/A

**NOTES TO AND FORMING PART OF THE BUDGET  
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**SCHEDULE OF FEES AND CHARGES**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Sounness Park</b>			
<u>Grounds</u>			
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	** c	\$400.00	\$400.00
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	** c	\$800.00	\$800.00
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	** c	\$1,000.00	\$1,000.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires			
Lights - Competition (Per Hour)	** c	\$21.00	\$21.00
Lights - Training (Per Hour)	** c	\$16.00	\$16.00
Lights Key Deposit (Per Disc)	** c	\$50.00	\$50.00
Circus - Fee (Not permitted)	** c	N/A	N/A
Circus - Bond (N/A)	** c	N/A	N/A
Note - There is no charge for training, competition or events on any oval or the hockey ground.			
<u>Change Rooms (Shire of Plantagenet has resumed control from PSC - Fees effective from 1 July 2018)</u>			
Bond	** c	\$1,000.00	\$1,000.00
Note: For Foundation Club usage, the total bond is required, payable by any club or combination of clubs. Bond per team capped at \$1,000.00 for multiple facilities/events			
Key Deposit (Per Key/Disc)	** c	\$50.00	\$50.00
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
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)			
(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)			
<b>Narrikup Oval</b>			
Bond - Functions Without Alcohol	** c	\$400.00	\$400.00
Bond - Functions With Alcohol	** c	\$800.00	\$800.00
Cricket Association - Per Season - Per Oval (Oval Only)	** c	N/A	N/A
Hire of Oval	** c	N/A	N/A

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Mount Barker Public Swimming Pool</b>			
Bond - Functions Without Alcohol	** c	\$300.00	\$300.00
Functions with Alcohol not permitted			
<u>Normal Entry</u>			
Under Five Years (Must be accompanied by a swimming adult)	** c	Free	Free
Five - 16 Years	** c	\$5.00	\$5.00
All Adults	** c	\$5.00	\$5.00
Showers (Per 2 minute duration)	** c	Free	Free
Spectators (Day or Part)	** c	\$1.50	\$1.50
Concession	** c	\$3.00	\$3.00
Corporate Membership - Minimum 10 Purchases	** c	\$75.00 each	\$75.00 each
<u>Season Tickets</u>			
Under Five Years	** c	N/A	N/A
Five - 16 Years	** c	\$100.00	\$100.00
Adult Season Tickets	** c	\$100.00	\$100.00
Adult Season Tickets - Concession	** c	\$65.00	\$65.00
Family Season Tickets - Two Adults & Two Children	** c	\$300.00	\$300.00
- Additional family members	** c	\$35.00	\$35.00
<u>Half Season Tickets</u>			
Under Five Years - Half Season Tickets - 1 February Onwards	** c	N/A	N/A
Five - 16 Years - Half Season Tickets - 1 February Onwards	** c	\$50.00	\$50.00
Adult - Half Season Tickets - 1 February Onwards	** c	\$50.00	\$50.00
Concession - Half Season Tickets - 1 February Onwards	** c	\$32.50	\$32.50
Family Half Season Tickets - Two Adults & Two Children	** c	\$150.00	\$150.00
- Additional family members	** c	\$17.50	\$17.50
<u>Swimming Classes</u>			
School Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50
Vacation Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50
After Hours Group Bookings - Per Hour	** c	\$94.00	\$94.00
Swimming Carnival Set Up Fee - Per Event	c	\$60.00	\$60.00
Aquatic Programs - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

Effective from 1 August 2019

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<b>Mount Barker Rec.Centre</b>			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
<u>Entry to the Recreation Centre Hall</u>			
Under 5 Years	** c	Free	Free
Students under 16 or full time student with a student card		\$4.50	\$4.50
Adults	** c	\$6.50	\$6.50
Concession	** c	\$4.50	\$4.50
Spectator (Non-Function)	** c	Nil	Nil
Adults - 10 Pass Card	** c	\$58.50	\$58.50
Concession - 10 Pass Card	** c	\$40.50	\$40.50
Carers of special needs participants (subject to looking after the participant at all times)	** c	Nil	Nil
<u>Entry to the Gymnasium and Group Fitness Classes</u>			
Adults	** c	\$11.00	\$11.00
Under 5 Years	** c	\$5.50	\$5.50
Students under 16 or full time student with a student card		\$5.50	\$5.50
Concession	** c	\$5.50	\$5.50
Adults - 10 Pass Card	** c	\$100.00	\$100.00
Concession - 10 Pass Card	** c	\$50.00	\$50.00
<u>Gym and Group Fitness Supporting Activities</u>			
Gym Appraisal	** c	\$40.00	\$40.00
Personal Training - 30 Minutes (Excludes entry fee)	** c	\$35.00	\$35.00
Personal Training Package - 3 sessions	** c	5% reduction on above	5% reduction on above
Personal Training Package - 6 sessions	** c	10% reduction on above	10% reduction on above
Small Group Training (up to 4 people) - 45 minute session (Excludes entry fee)	** c	\$57.00	\$57.00
Small Group Training (up to 4 people) - 30 minute session (Excludes entry fee)	** c	\$44.00	\$44.00
Specialised Recreation Programs (ie Barker's Biggest Loser)	** c	At Cost Plus Staff Time	At Cost Plus Staff Time
Creche - Up to one hour - Per child	** c	\$4.50	\$4.50
Creche - One hour to two hours - per child	** c	\$7.00	\$7.00
Creche - Late child pickup fee - per half hour	** c	\$10.00	\$10.00
Disposable Towels	** c	At Cost	At Cost
<u>Squash</u>			
Squash Court Hire - Per Hour (Excludes entry fee)	** c	\$11.00	\$11.00
All Racket Hire - Free with Membership	** c	\$4.00	\$4.00

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<u>Full Centre Memberships</u>			
ADULT			
- One Month	** c	\$100.00	\$100.00
- Three Months	** c	\$192.50	\$192.50
- Six Months	** c	\$319.00	\$319.00
- Twelve Months	** c	\$517.00	\$517.00
FAMILY (Up to 2 adults and 2 children)			
- One Month	** c	N/A	N/A
- Three Months	** c	\$330.00	\$330.00
- Six Months	** c	\$495.00	\$495.00
- Twelve Months	** c	\$908.00	\$908.00
CONCESSION and STUDENTS under 16 or full time student with a student card			
- One Month	** c	\$66.00	\$66.00
- Three Months	** c	\$130.00	\$130.68
- Six Months	** c	\$218.00	\$217.80
- Twelve Months	** c	\$363.00	\$363.00
Added cost for 24 hour Access to Gym (Swipe Card or Tag) (Applicable to 3, 6 & 12 month membership only)		\$27.50	\$27.50
Any twelve month full Rec.Centre membership purchased with a Swimming Pool season ticket will be eligible to receive a 10% discount on the total combined price.			
<u>Full Centre Memberships - Paid by Direct Debit</u>			
ADULT			
- Twelve Months - (Fee payable per month)		\$50.50	\$50.50
FAMILY			
- Twelve Months - (Fee payable per month)	** c	\$84.50	\$84.50
CONCESSION and STUDENTS under 16 or full time student with a student card			
- Twelve Months - (Fee payable per month)		\$36.00	\$36.00
Added cost for 24 hour Access to Gym (Swipe Card) - Paid Upfront (Applicable to 3, 6 & 12 month membership only)		\$27.50	\$27.50
Fee for Early Exit from Direct Debit Contract		One month membership	One month membership
<u>Full Centre Memberships - Inclusions</u>			
- 6 and 12 month memberships include creche for up to 2 children (age limit applies)			
- Swipe cards and tags are loaned to members. Fee for loss or non-return of card	** c	\$60.00	\$60.00
- 6 month members receive a free gym assessment and program			
- 12 month members receive a free gym assessment and program and one 30 minute personal training session			
- 12 month membership renewed prior to expiry entitles one extra month on the membership			
- 3 month members receive one free gym appraisal			

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

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	Statutory (s) or Council (c) Fee	2019/20	2018/19
<u>Facility Hire Fees - During Advertised Opening Hours</u>			
Creche Room Hire - Per Hour	** c	\$18.00	\$18.00
Hire of One Multi-Sport Court - Per Hour	** c	\$35.00	\$35.00
Hire of Entire Recreation Centre (excl gym and office) - Per Hour - Capped at \$700.00 Per Day	** c	\$66.00	\$66.00
<u>Facility Hire Fees - Outside Advertised Opening Hours</u>			
Access to Centre (Room Hire Fees Additional)	** c	\$120.00	\$120.00
Supervision Fee Per Hour (If Required)	** c	\$60.00	\$60.00
<u>Centre Advertising Signage</u>			
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$82.50	\$82.50
<b>Mount Barker Public Library</b>			
Temporary Membership - Bond - Non Residents	** c	\$50.00	\$50.00
Replacement of Lost Cards	** c	\$2.50	\$2.50
Fines Other - Per Item per week (Maximum of \$5.00 if returned in good condition before billed)	** c	\$1.00	\$1.00
Items Lost and / or Damaged by Reader (Considered lost if 8 weeks overdue)	** c	As indicated on stock item	As indicated on stock item
Account Fee (Added to cost of lost item when billed)	** c	\$11.00	\$11.00
Photocopying A4 B&W - Per Copy	** c	\$0.40	\$0.40
Photocopying A4 Colour - Per Copy	** c	\$2.20	\$2.20
Photocopying A3 B&W - Per Copy	** c	\$0.70	\$0.70
Photocopying A3 Colour - Per Copy	** c	\$4.40	\$4.40
Laminating A4 - Per Sheet	** c	\$2.20	\$2.20
Shire Computer Usage - Per Hour	** c	\$4.40	\$4.40
Shire Computer Usage - 15 to 30 minutes	** c	\$2.70	\$2.70
Shire Computer Usage - Up to 15 minutes	** c	\$1.70	\$1.70
Frequent user - 5 sessions between 5 – 60 mins. Full fee to be pre-paid (Concession Card Holders only)	** c	\$5.00	\$5.00
Scanning - Up to 10 pages (Per scan recipient)	** c	\$1.00	\$1.00
Specialist Workshops / Programs	** c	At Cost	At Cost

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FOR THE YEAR ENDED 30TH JUNE 2020**

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<b>PROGRAM 13 - Economic Services</b>	<b>Statutory (s) or Council (c) Fee</b>	<b>2019/20</b>	<b>2018/19</b>
<b>Rural Services</b>			
Waybill Books	** c	\$19.00	\$19.00
Standpipe Cards	** c	\$20.00	\$20.00
Standpipe Water - Per Kilolitre	** c	\$9.00	\$3.50
Standpipe Water - Per Kilolitre ('Community' as classified by Water Corporation)	** c	\$4.00	N/A
Non Potable Water Charge - Per Kilolitre	** c	\$4.00	\$3.50
<b>Mount Barker Regional Saleyards</b>			
Cattle Weighing & Penning - Per Head	** c	\$10.23	\$10.12
Cattle Penning Only - Per Head	** c	\$10.23	\$10.12
Cattle Weighing Only - Per Head	** c	\$4.40	\$4.29
Private Weighs - Per Head	** c	\$4.40	\$4.29
Shipping Weighs - Per Head	** c	\$4.40	\$4.29
Private/Shipping/Weighing only (per head – under 20 Cattle)	** c	\$6.16	\$6.05
Stud Bull Sale - Per Head	** c	\$13.64	\$13.53
Feed - Per Bale	** c	At Cost Plus \$5.30	At Cost Plus \$5.30
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)	** c	\$171.82	\$170.10
Agents Levy - Per Head	** c	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** c	\$0.66	\$0.65
Manure Sales - Per Bobcat Bucket	** c	\$16.50	\$16.50
NLIS tagging services (per head / without permit – no evidence of previous tag)	** c	\$40.37	\$40.04
NLIS tagging services (per head / without permit - evidence of previous tag)	** c	\$20.24	\$20.02
NLIS tagging services (per head / non-readable tag)	** c	\$20.24	\$20.02
NLIS tagging services (per head / with permit)	** c	\$20.24	\$20.02
NLIS tagging services - Bulls (per head)	** c	\$59.51	\$58.96
Transit Cattle - Per Head - Per Day (>2 animals)	** c	\$4.51	\$4.40
Transit Cattle - Per Head - Per Day (<=2 animals)	** c	\$6.05	\$5.94
Crush Fee - Per Head	** c	\$2.86	\$2.75
Agistment Fee (per head/per week)	** c	\$0.44	\$0.40
<b>Transport Licensing</b>			
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$38.00	\$38.00



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<b>PROGRAM 14 - Other Property &amp; Services</b>	<b>Statutory (s) or Council (c) Fee</b>	<b>2019/20</b>	<b>2018/19</b>
<b>Works and Services</b>			
Gates Permit Application (Five year period - pro rata)	** c	\$66.00	\$66.00
Gates Permit Renewal		N/A	N/A
Permanent Road Closure Application	** c	\$650.00	\$650.00
Temporary Road Closure Application	** c	Actual Costs To Be Charged	Actual Costs To Be Charged
Road Renaming Application	** c	\$250.00 Plus Actual Costs	\$250.00 Plus Actual Costs
Service & Tourism Directional Signs:	** c		
- Application Fee & Sign	** c	\$440.00	\$440.00
Erection of Lowood Road Banners	** c	Actual Costs To Be Charged	Actual Costs To Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$70.00	\$34.00
Standard Crossover Charges (The Council will subsidise half of this cost subject to conforming with specifications - Refer to Policy I/R/13)			
- Sealed Urban Crossover (Sealed Roads Only)	** c	\$605.00	\$605.00
- Unsealed Urban Crossover (Unsealed Roads Only)	** c	\$370.00	\$370.00
- Sealed Rural Crossover	** c	\$605.00	\$605.00
- Unsealed Rural Crossover	** c	\$480.00	\$480.00

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**SCHEDULE OF FEES AND CHARGES**

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Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (Subject to provisions of Private Works Policy)	Statutory (s) or Council (c) Fee		2019/20	2018/19
	Excavator	**	c	\$185.00
Grader	**	c	\$185.00	\$185.00
Loader	**	c	\$155.00	\$155.00
Backhoe/Loader	**	c	\$108.00	\$108.00
Skid-steer Loader	**	c	\$92.00	\$92.00
Low Loader	**	c	\$150.00	\$150.00
7/8 Tonne Truck	**	c	\$102.00	\$102.00
Tandem Truck	**	c	\$128.00	\$128.00
Tandem Truck & Pig Trailer	**	c	\$192.00	\$192.00
Tractor & Broom/Slasher/Cutter	**	c	\$118.00	\$118.00
4 Tonne Truck	**	c	\$86.00	\$86.00
Chipper - Two men	**	c	\$160.00	\$160.00
Vibrating Roller	**	c	\$144.00	\$144.00
Multi Wheel Roller	**	c	\$144.00	\$144.00
Semi Trailer	**	c	\$155.00	\$155.00
Fogger	**	c	\$60.00	\$60.00
Kanga Mini Skid-Steer Loader	**	c	\$72.00	\$72.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	**	c	\$19.00	\$19.00
Supply of Concrete Pipes	**	c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Additional Labour Hours - Standard (As per staff charge-out fee - page 1)	**	c	\$62.00	\$43.00
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)				
Fee to administer private and State Government contract work (% of value of works)			10%	10%

NOTE: Plant Availability Is Subject to the Council's Road Program