

# SHIRE OF KOJONUP

Annual Budget

2017 - 2018



*Look to the Future*

*St Bernard's Students in Mrytle Benn Flora & Fauna Reserve*



# SHIRE OF KOJONUP

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2018

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## **INTRODUCTION BY THE CHIEF EXECUTIVE OFFICER**

“BUSINESS AS USUAL BUT BETTER!” is the major focus of the 2017/18 Annual Budget. The last 12 months has seen a record Capital Works program undertaken with the highlight being the completion of roadworks, footpaths, water, sewer and stormwater services and the construction of 6 Independent Units and Executive Residence at Loton Close. Council intends to extend this standard of development south on the balance land owned by Council off Soldier Road into a 15 – 17 Lot residential subdivision in collaboration with Landcorp over the next 12 -18 months substantially boosting Kojonup’s housing stock which is being complemented by private housing investment.

Substantial capital improvements are continuing at Springhaven which would not have been possible without the Southern Inland Health Initiative funding.

The challenge whenever undertaking major capital works is replenishing reserve accounts to meet Asset Management requirements such as maintenance, renewal or replacement.

Reserve funds are achieved through an operational surplus. Another alternative is via loan borrowings particularly when interest rates are low and the community benefit can be extended over a longer period therefore repayment includes future ratepayers. Reserve funds and borrowings can also be leveraged against external funds/grants either on a dollar for dollar basis or higher ratio.

Council is always challenged to do more with less but not to an extent where service levels are jeopardised or outcomes are unrealistic. With \$3 million less in operating revenue/grant funding compared to 2016/17, many good projects, maintenance and renewal requests have had to be deferred to 2017/18. Council recognises the importance to live within our means whilst still continuing to move forward with a proposed rate increase of 3% which will raise an additional \$108,891.



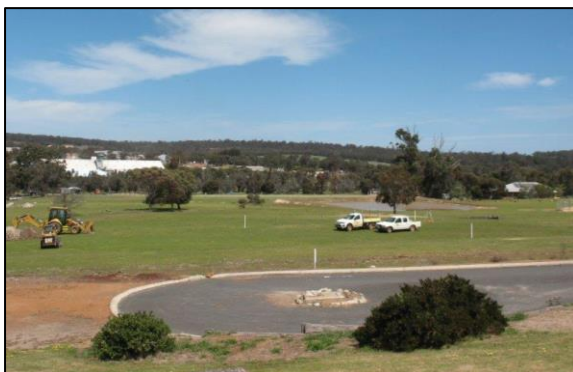
*(Work yet to commence at Loton Close on Independent Living Units – September 2015)*



*(Construction in progress of Independent Living Units – July 2016)*



*(Completed Independent Living Units with Landscaping – June 2017)*



*(Left – Prior to construction September 2015 & Right – Mid-construction June 2016 of Executive Residence)*



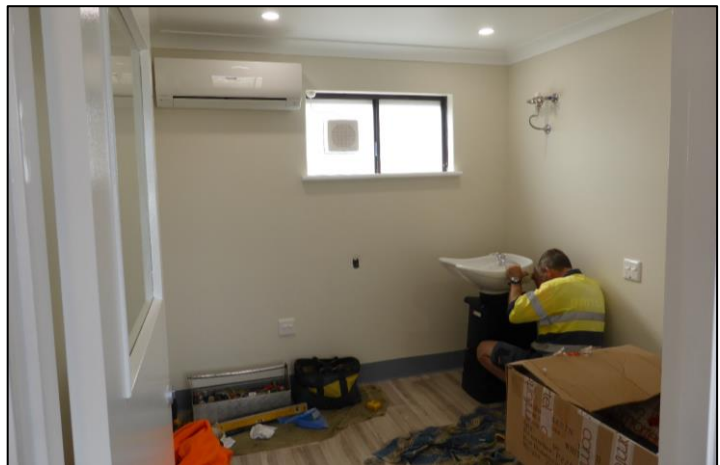


*(Completed Executive Residence – June 2017)*



*(Sporting Complex – East Access.*

*Left – Construction commences April 2017. Right – Construction concluded June 2017)*



*(Springhaven Lodge – Stage 2. Left – Vinyl flooring going down. Right – Hairdressing facilities going in.)*

## **Reserve Accounts**

- Continue to prop up many of the things we are trying to achieve.
- This year's movement sees a reduction of \$430,000:
  - Opening Balance - \$3.07m
  - Closing Balance - \$2.64m
- New Reserve Accounts created in 2017/2018:
  - Saleyards
  - Swimming Pool
  - Springhaven Equipment
  - Day Care Centre Maintenance
- Limited opportunity for putting aside for the future for items such as Sporting Facilities or Main Street renewal.

## **Loans**

- 2017/2018 - \$850,000 New Loans proposed for the following projects:
  - \$450,000 Sub-division expenses (\$500,000 project)
  - \$300,000 Memorial Hall/Harrison Place Project (\$609,000 project and will only proceed if external funding achieved )
  - \$100,000 Bagg St unit refurbishment (\$100,000 project)
  - No loans taken up in 2016/17
- Opening Loan Balance 1 July 2017 - \$325,000
- Closing Loan BUDGETED Balance 30 June 2018 - \$1.13m

So what is in the budget?

## **Governance**

Capital:

- ICT Plan Implementation - \$57,000
- Solar Panels on Admin Building - \$40,000
- Furniture/Chambers technology - \$25,000
- Shire Admin Painting - \$24,000

Operating:

- Wages – Administration Support for Regulatory Services - \$15,000

## **Law Order & Public Safety**

Capital:

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

Operating:

- Wages - Emergency Management part/time Position - \$20,000

## **Health**

Operating:

- Health Inspection and Administration sub-program - \$24,000 net additional (resource sharing position)

## **Education & Welfare**

### **Operating:**

- Additional Staff resource – Play in the Park \$1,400
- Kojonup Kindy café (3yo Kindy) - \$5,200 resources, \$10,000 grant

## **Housing**

### **Capital:**

- Bagg St unit renovation - \$100,000 (fully funded by loan)
- Finalise SIHI Springhaven (\$292,448), Loton Close (\$302,441) and Jean Sullivan (\$89,199) grant projects
- Finalise Items at CEO Residence - \$20,000
- Springhaven Furniture, Air-Con and minor building items - \$47,000
- Springhaven Alzheimer's improvements - \$30,000 (fully funded by Alzheimer's WA)
- Springhaven Laundry Equipment Allowance - \$14,000

### **Operating:**

- Loton Close ILU's operating results now self-sufficient and reserve account building for future asset renewal
- Jean Sullivan units operating results self-sufficient.

## **Community Amenities**

### **Capital:**

- Re-paint Heritage Railway Station - \$24,000
- Cemetery Upgrade - \$20,000
- Street Furniture - \$20,000
- "Purchase Land" - \$10,000 RSL transfer expenses, \$11,000 land swap/alignment at Springhaven/The Spring/Loton Close

### **Operating:**

- Townscape Planning - \$20,000
- Community and Youth Events:
  - \$42,500 expenditure
  - \$23,400 revenue and grants
- NRM Operations – fully funded from NRM Reserve

## **Recreation & Culture**

### **Capital:**

- Memorial Hall / Theatrical / Harrison Place Project - \$609,000
- New Access and Parking Arrangements at Sporting Complex - \$115,000
- Swimming Pool – New rear fence and plant room upgrade – \$55,000
- Apex Park Playground Soft Fall (stage 1) - \$20,000
- Sporting Complex building issues - \$20,000
- Newstead Park Upgrade - \$9,275
- Repaint Lesser Hall Kitchen - \$6,000

**Operating:**

- Swimming Pool Structural Assessment Report - \$40,000

**Transport**

**Capital:**

- Plant Purchases - \$737,400
- Net Cost \$550,000 – 12 year average
- Significant Issues keeping costs down, particularly passenger vehicle arrangements need review
- Airstrip Fencing Improvements - \$92,870 (\$47,870 grant revenue)
- Signage Upgrades - \$10,000
- Footpaths - \$45,000
- Kerbing - \$45,000
- Road Construction - \$1.81m
  - Gravel Re-sheeting - \$507,228
  - Widening Kojonup-Frankland Rd - \$480,000
  - Pensioner Rd – Stage 1 carry over - \$182,166
  - Pensioner Rd – Stage 2 - \$300,000
  - Bitumen Reseal – Kojonup-Darken Rd - \$75,000
  - Bitumen Reseal – Broomehill-Kojonup Rd - \$60,000
  - Bitumen Reseal – Boscabel-Chittinup Rd - \$99,415
  - Bitumen Reseal – Vanzuilecom St - \$59,000
  - Wooden Culvert Replacement - \$30,000

**Economic Services**

**Capital:**

**The Kodja Place -**

- Complete Tourism WA Grant - \$52,427
- Seal Car Park, Signage & Line Marking - \$24,000
- Rose Maze Structures - \$5,000
- Shelving & Storage - \$5,000

Soldier Road Sub-division - \$500,000

(\$50,000 reserve, \$450,000 loan with sale of blocks to pay loan repayments into the future)

**Operating:**

- The Kodja Place -
  - Additional staff position as unrealistic to operate an accredited facility 364 days with only 2 dedicated staff
- Black Cockatoo Café -
  - \$30,000 deficit based on operating for 3 months
  - To be leased out



## **Conclusion**

The 2017/18 Budget process included consideration of and implications to the Long Term Financial Plan, Community Strategic Plan, Corporate Business Plan, Asset Management Plan, Risk Management Plan, Workforce Plan, as well as our ability to meet and respond to changes in government funding streams, regulation, cost shifting and the political landscape.

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

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

Private Sector Investment in our Shire from projects such as the Stone Axe Pastoral Company Feedlot and Abattoir, GD Pork expansion, Moonies Hill Wind Farm together with new dwellings/renovations, expansion of engineering/agricultural support services, diversified agricultural base is not taken for granted and reinforces the new Community Strategic direction of SMART Kojonup and the possibilities we can collectively achieve now and in the future.

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

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

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

I commend this budget to Council for adoption for the 2017/18 Financial Year.

*Rick Mitchell-Collins*  
***Chief Executive Officer***

19 July 2017

**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue</b>				
Rates	8	3,713,861	3,604,555	3,600,234
Operating grants, subsidies and contributions	15	2,219,460	3,829,657	3,002,114
Fees and charges	14	1,161,496	1,036,717	921,112
Service charges	11	0	0	0
Interest earnings	2(a)	124,000	95,418	136,400
Other revenue	2(a)	341,926	1,236,559	929,334
		<u>7,560,743</u>	<u>9,802,906</u>	<u>8,589,194</u>
<b>Expenses</b>				
Employee costs		(3,744,368)	(4,104,135)	(3,763,103)
Materials and contracts		(2,162,568)	(2,050,176)	(1,884,959)
Utility charges		(275,050)	(346,951)	(336,845)
Depreciation on non-current assets	2(a)	(2,767,467)	(2,651,416)	(2,641,555)
Interest expenses	2(a)	(15,923)	(18,428)	(18,704)
Insurance expenses		(328,174)	(321,661)	(313,291)
Other expenditure		(118,762)	(447,895)	(604,400)
		<u>(9,412,312)</u>	<u>(9,940,662)</u>	<u>(9,562,857)</u>
		(1,851,569)	(137,756)	(973,663)
Non-operating grants, subsidies and contributions	15	2,502,688	3,375,335	4,090,669
Profit on asset disposals	6	5,500	0	36,000
Loss on asset disposals	6	(98,000)	0	(41,800)
Loss on revaluation of non current assets		0	0	0
<b>Net result</b>		<b>558,619</b>	<b>3,237,579</b>	<b>3,111,206</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>558,619</b>	<b>3,237,579</b>	<b>3,111,206</b>

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



**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue (refer notes 1,2,8,10 to 15)</b>				
Governance		49,650	47,287	47,028
General purpose funding		4,636,029	5,942,243	5,285,683
Law, order, public safety		52,850	62,544	58,250
Health		64,500	29,171	44,162
Education and welfare		12,850	11,827	2,850
Housing		1,930,022	2,008,238	1,727,960
Community amenities		292,624	346,633	295,490
Recreation and culture		115,318	103,070	81,253
Transport		9,000	352,251	204,062
Economic services		338,700	832,697	760,956
Other property and services		59,200	66,946	81,500
		<u>7,560,743</u>	<u>9,802,907</u>	<u>8,589,194</u>
<b>Expenses excluding finance costs (refer notes 1, 2 &amp; 16)</b>				
Governance		(580,831)	(667,364)	(585,198)
General purpose funding		(126,404)	(127,048)	(132,097)
Law, order, public safety		(264,856)	(312,556)	(294,005)
Health		(213,002)	(132,973)	(170,763)
Education and welfare		(18,293)	(34,918)	(17,770)
Housing		(2,013,149)	(1,992,416)	(1,859,524)
Community amenities		(782,187)	(653,571)	(652,486)
Recreation and culture		(1,057,113)	(1,006,943)	(993,849)
Transport		(3,135,682)	(3,248,873)	(3,210,117)
Economic services		(1,231,026)	(1,650,417)	(1,589,474)
Other property and services		26,155	(95,157)	(38,871)
		<u>(9,396,388)</u>	<u>(9,922,236)</u>	<u>(9,544,154)</u>
<b>Finance costs (refer notes 2 &amp; 7)</b>				
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Housing		(894)	(2,028)	(2,061)
Community amenities		0	0	0
Recreation and culture		(15,029)	(16,119)	(16,357)
Transport		0	0	0
Economic services		0	(281)	(285)
Other property and services		0	0	0
		<u>(15,923)</u>	<u>(18,428)</u>	<u>(18,703)</u>
		<u>(1,851,568)</u>	<u>(137,757)</u>	<u>(973,663)</u>

**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME (Continued...)**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**Continued....**

Non-operating grants, subsidies and contributor	15	2,502,688	3,375,335	4,090,669
Profit on disposal of assets	6	5,500	0	36,000
(Loss) on disposal of assets	6	(98,000)	0	(41,800)
Loss on revaluation of non current assets		0	0	0
		<u>2,410,188</u>	<u>3,375,335</u>	<u>4,084,869</u>
<b>Net result</b>		<b>558,620</b>	<b>3,237,578</b>	<b>3,111,206</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><u>558,620</u></b>	<b><u>3,237,578</u></b>	<b><u>3,111,206</u></b>

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



**SHIRE OF KOJONUP**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,733,650	3,588,928	3,620,234
Operating grants, subsidies and contributions		2,556,260	3,645,934	3,152,114
Fees and charges		1,161,496	1,036,717	921,112
Service charges		0	0	0
Interest earnings		124,000	95,418	136,400
Goods and services tax		392,304	(327,686)	60,000
Other revenue		341,926	1,236,559	929,334
		<u>8,309,636</u>	<u>9,275,870</u>	<u>8,819,194</u>
<b>Payments</b>				
Employee costs		(3,744,368)	(4,010,935)	(3,763,103)
Materials and contracts		(2,142,727)	(1,797,832)	(1,796,658)
Utility charges		(275,050)	(346,951)	(336,845)
Interest expenses		(15,923)	(18,428)	(18,704)
Insurance expenses		(328,174)	(321,661)	(313,291)
Goods and services tax		0	0	0
Other expenditure		(118,762)	(447,895)	(604,401)
		<u>(6,625,004)</u>	<u>(6,943,702)</u>	<u>(6,833,002)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>1,684,632</u>	<u>2,332,168</u>	<u>1,986,192</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(3,140,610)	(3,867,428)	(5,034,674)
Payments for construction of infrastructure	5	(2,322,179)	(2,616,838)	(2,986,697)
Non-operating grants, subsidies and contributions used for the development of assets		2,502,688	3,375,335	4,090,669
Proceeds from sale of plant & equipment	6	185,000	278,964	192,700
<b>Net cash provided by (used in) investing activities</b>		<u>(2,775,101)</u>	<u>(2,829,967)</u>	<u>(3,738,002)</u>

**SHIRE OF KOJONUP**  
**STATEMENT OF CASH FLOWS (Continued...)**  
**FOR THE YEAR ENDED 30 JUNE 2018**

Continued...

<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(40,478)	(47,306)	(47,306)
Advances to community groups		0	0	0
Proceeds from self supporting loans		7,361	6,911	6,911
Budget Provisions to opening balance		(20,000)	(828)	0
Proceeds from new borrowings	7	850,000	0	950,000
<b>Net cash provided by (used in)</b>				
<b>financing activities</b>		796,883	(41,223)	909,605
<b>Net increase (decrease) in cash held</b>		(293,586)	(539,022)	(842,205)
Cash at beginning of year		3,041,705	3,580,727	3,558,622
<b>Cash and cash equivalents</b>				
<b>at the end of the year</b>	3(a)	2,748,119	3,041,705	2,716,417

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



**SHIRE OF KOJONUP**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	<b>4</b>	<b>502,315</b>	<b>105,706</b>	<b>68,300</b>
		<b>502,315</b>	<b>105,706</b>	<b>68,300</b>
<b>Revenue from operating activities (excluding rates)</b>				
Governance		53,650	47,287	48,028
General purpose funding		922,168	2,337,688	1,685,449
Law, order, public safety		52,850	62,544	58,250
Health		64,500	29,171	44,162
Education and welfare		12,850	11,827	2,850
Housing		1,930,022	2,008,238	1,727,960
Community amenities		292,624	346,633	295,490
Recreation and culture		115,318	103,070	81,253
Transport		9,000	352,251	204,062
Economic services		338,700	832,697	760,956
Other property and services		60,700	66,946	116,500
		<b>3,852,382</b>	<b>6,198,352</b>	<b>5,024,960</b>
<b>Expenditure from operating activities</b>				
Governance		(580,831)	(667,364)	(587,198)
General purpose funding		(126,404)	(127,048)	(132,097)
Law, order, public safety		(269,856)	(312,556)	(294,005)
Health		(213,002)	(132,973)	(170,763)
Education and welfare		(18,293)	(34,918)	(17,770)
Housing		(2,014,043)	(1,994,444)	(1,866,585)
Community amenities		(782,187)	(653,571)	(652,486)
Recreation and culture		(1,072,141)	(1,023,062)	(1,010,206)
Transport		(3,135,682)	(3,248,873)	(3,210,117)
Economic services		(1,231,026)	(1,650,698)	(1,595,059)
Other property and services		(66,845)	(95,157)	(68,371)
		<b>(9,510,311)</b>	<b>(9,940,663)</b>	<b>(9,604,657)</b>
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	6	(5,500)	0	(36,000)
Loss on disposal of assets	6	98,000	0	41,800
Depreciation on assets	2(a)	2,767,467	2,651,416	2,641,555
Movement in provisions		2,000	(38,524)	0
<b>Amount attributable to operating activities</b>		<b>(2,293,647)</b>	<b>(1,023,714)</b>	<b>(1,864,042)</b>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	15	2,502,688	3,375,335	4,090,669
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(3,140,610)	(3,867,428)	(5,034,674)
Purchase and construction of infrastructure	5	(2,322,179)	(2,616,838)	(2,986,697)
Proceeds from disposal of assets	6	185,000	278,964	192,700
<b>Amount attributable to investing activities</b>		<b>(2,775,101)</b>	<b>(2,829,967)</b>	<b>(3,738,002)</b>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(40,478)	(47,306)	(47,306)
Proceeds from new borrowings	7	850,000	0	950,000
Proceeds from self supporting loans		7,361	6,911	6,911
Transfers to cash backed reserves (restricted assets)	9	(865,000)	(578,910)	(267,587)
Transfers from cash backed reserves (restricted assets)	9	1,252,360	418,784	507,188
Transfers (to)/from Springhaven Reserve (restricted assets)		0	249,391	0
Transfers (to)/from restricted cash (restricted assets)		150,644	702,570	852,604
<b>Amount attributable to financing activities</b>		<b>1,354,887</b>	<b>751,440</b>	<b>2,001,810</b>
<b>Budgeted deficiency before general rates</b>		<b>(3,713,861)</b>	<b>(3,102,241)</b>	<b>(3,600,234)</b>
<b>Estimated amount to be raised from general rates</b>	<b>8</b>	<b>3,713,861</b>	<b>3,604,555</b>	<b>3,600,234</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	<b>4</b>	<b>0</b>	<b>502,314</b>	<b>0</b>

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation**

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

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

**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.

**The local government reporting eEntity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

**(b) 2016/17 actual balances**

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding off figures**

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

**(d) Comparative figures**

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

**(e) 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.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Forecast fair value adjustments**

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

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

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

**(g) Rates, grants, donations and other contributions**

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

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

**(h) 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.

**(i) Superannuation**

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

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

**(j) Cash and cash equivalents**

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

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

**(k) 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.



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) 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.

***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 Council's intentions to release for sale.

**(m) Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Mandatory requirement to revalue non-current assets***

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Kojonup commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Kojonup revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

***Initial recognition and measurement between mandatory revaluation dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of Kojonup includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Fixed assets (continued)**

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**Revaluation**

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**Land under roads**

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

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

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

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

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Fixed assets (continued)**

**Depreciation**

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

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

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

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

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.



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Fair value of assets and liabilities**

When performing a revaluation, the Shire of Kojonup uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the Shire of Kojonup would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair value hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Shire of Kojonup selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire of Kojonup are consistent with one or more of the following valuation approaches:

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Fair value of assets and liabilities (continued)**

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire of Kojonup gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(o) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Shire of Kojonup becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Kojonup commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Financial instruments (continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of Kojonup management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

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

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Financial instruments (continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(p) Impairment of assets**

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

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

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



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Impairment of assets (continued)**

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

**(q) Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Kojonup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(r) Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Kojonup's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Kojonup does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) 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.

**(t) Provisions**

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

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

**(u) Leases**

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

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

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

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

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

**(v) Investment in associates**

An associate is an entity over which the Shire of Kojonup has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Kojonup's share of net assets of the associate. In addition, the Shire of Kojonup's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Kojonup's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(w) Investment in associates (continued)**

Profits and losses resulting from transactions between the Shire of Kojonup and the associate are eliminated to the extent of the Shire of Kojonup's interest in the associate.

When the Shire of Kojonup's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Kojonup discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Kojonup will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

**(x) Interests in joint arrangements**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Kojonup's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

**(y) Current and non-current classification**

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net result</b>			
The net result includes:			
Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	24,000	23,220	23,000
Other services	0	0	0
<b>Depreciation by program</b>			
Governance	95,000	86,936	63,300
General purpose funding	0	0	0
Law, order, public safety	32,000	28,226	38,505
Health	13,100	10,645	12,600
Education and welfare	0	0	0
Housing	142,200	129,770	118,500
Community amenities	14,560	13,186	13,300
Recreation and culture	270,052	244,988	250,550
Transport	1,720,000	1,715,697	1,686,500
Economic services	204,810	203,718	203,950
Other property and services	275,745	218,251	254,350
	<u>2,767,467</u>	<u>2,651,416</u>	<u>2,641,555</u>
<b>Depreciation by asset class</b>			
Land and buildings	335,000	333,031	330,000
Furniture and equipment	16,000	15,661	15,000
Plant and equipment	300,000	291,662	290,000
Tools	1,500	1,307	1,300
Roads	1,706,767	1,628,832	1,625,055
Footpaths	200	200	200
Drainage	68,000	67,127	67,000
Other	320,000	313,596	313,000
	<u>2,747,467</u>	<u>2,651,416</u>	<u>2,641,555</u>
<b>Interest expenses (finance costs)</b>			
- Borrowings (refer note 7(a))	15,923	18,428	18,704
Other	0	0	0
	<u>15,923</u>	<u>18,428</u>	<u>18,704</u>



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**2. REVENUES AND EXPENSES (Continued)**

Crediting as revenues:

**Interest earnings**

Investments			
- Reserve funds	70,000	39,408	80,000
- Other funds	15,000	14,326	23,000
Other interest revenue ( <i>refer note 12</i> )	39,000	41,684	33,400
	<u>124,000</u>	<u>95,418</u>	<u>136,400</u>

**Other revenue**

Reimbursements and recoveries	10,958	7,882	157,425
Other	330,968	1,228,676	771,909
	<u>341,926</u>	<u>1,236,559</u>	<u>929,334</u>

**(b) Statement of objective**

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

**COMMUNITY VISION**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

This is mainly the Pre-School items, such as "A Smart Start", "Better Beginnings" and support for Kojonup Occassional Day Care Inc.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective (Continued)**

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

Halls and Community Centres, Kevin O'Halloran Memorial Swimming Pool, Recreation Centres, Parks & Gardens, Public library, TV & Radio rebroadcasting & the Community Resource Centre.

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism operations, The Kodja Place, The Black Cockatoo Café & building control matters.

**OTHER PROPERTY & SERVICES**

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3. NOTES TO THE STATEMENT OF CASH FLOWS**

**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>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
Cash - unrestricted	61,840	(182,579)	147,989
Cash - restricted	2,686,279	3,224,284	2,353,800
	<u>2,748,119</u>	<u>3,041,705</u>	<u>2,501,789</u>

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

Plant Replacement	128,809	128,285	110,719
Gravel Pits	31,577	30,873	30,957
Economic Development	46,138	45,110	44,571
Building Maintenance	109,220	152,153	125,186
Historical Buildings	13,858	40,925	33,037
Employee Leave	140,330	117,649	117,510
Staff Housing	0	9,974	12,621
Springhaven Lodge	1,334,701	1,334,701	1,085,310
Springhaven Units	0	0	760
Low Income Housing	29,065	39,368	24,510
Sporting Facility	37,076	65,581	10,189
Drainage & Water Re-use	0	0	2,206
Springhaven Buildings Maintenance	11,106	71,070	6,247
Bushfire Communications	24,726	121,947	122,277
Landfill Waste Management	12,374	12,098	12,014
Kodja Place Tourist Precinct	930	909	913
G&P Church Medical Centre (Donation)	549,002	536,769	538,223
G&P Church Medical Centre (Shire Funds)	18,971	18,549	18,520
Energy Efficiency	32,871	71,247	70,607
Land Acquisition and Development	18,346	47,269	9,251
Community Grant Scheme	552	6,406	430
Independent Living Units	26,892	38,983	24,914
Youth	10,978	10,733	10,763
Natural Resource Management	87,128	171,030	130,935
Day Care Building Maintenance	2,600	0	0
Swimming Pool	2,000	0	0
Springhaven Equipment	2,000	0	0
Saleyards	13,020	0	0
Unspent Grants & Contributions	2,011	152,656	2,622
	<u>2,686,279</u>	<u>3,224,284</u>	<u>2,545,290</u>

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
Net result	558,620	3,237,578	3,111,206
Depreciation	2,767,467	2,651,416	2,641,555
(Profit)/loss on sale of asset	92,500	0	5,800
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	748,893	(527,035)	230,000
(Increase)/decrease in inventories	22,402	(20,875)	0
Increase/(decrease) in payables	(2,561)	366,419	88,301
Increase/(decrease) in employee provisions	0	0	
Grants/contributions for the development of assets	(2,502,688)	(3,375,335)	(4,090,669)
<b>Net cash from operating activities</b>	<u>1,684,633</u>	<u>2,332,168</u>	<u>1,986,193</u>
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<u>213,000</u>	<u>213,000</u>	<u>213,000</u>
<b>Loan facilities</b>			
Loan facilities in use at balance date	<u>1,134,561</u>	<u>325,039</u>	<u>1,275,039</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2017/18 Budget \$	2016/17 Actual \$
<b>4. NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3(a)	61,840	(182,579)
Cash - restricted reserves	3(a)	2,686,279	3,224,284
Receivables		353,408	1,102,301
Inventories		147,000	169,402
		<u>3,248,527</u>	<u>4,313,408</u>
<b>Less: current liabilities</b>			
Trade and other payables		(1,750,995)	(1,753,556)
Short term borrowings		0	0
Long term borrowings		(70,478)	(40,478)
Provisions		(612,021)	(612,021)
		<u>(2,433,494)</u>	<u>(2,406,055)</u>
<b>Unadjusted net current assets</b>		<b>815,033</b>	<b>1,907,353</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(2,684,268)	(3,071,628)
Less: Cash - Unspent Grants	3(a)	(2,011)	(152,656)
Less: Land held for resale		(144,000)	(144,000)
Less: Current loans - clubs / institutions		(7,361)	(7,361)
Add: Current portion of borrowings		70,478	40,478
<b>Adjustments</b>			
Less: Provision for Doubtful Debt		3,953	1,953
Less: Provision for Annual Leave - Current		333,227	333,227
Less: Provision for LSL - Current		278,794	278,794
Add: Springhaven Lodge Bonds		1,334,701	1,334,701
Less: Provision			(20,000)
Less: Accrued Loan Interest		1,454	1,454
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>(0)</b></u>	<u><b>502,315</b></u>



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**5. ACQUISITION OF ASSETS**

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

Asset class	Reporting program											2017/18 Budget total \$	2016/17 Actual total \$
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
<u>Property, Plant and Equipment</u>													
Land and buildings	25,400	0	0	0	0	892,708	49,000	664,275	0	505,000	3,400	2,139,783	2,505,753
Furniture and equipment	82,000	0	0	0	0	5,000	0	0	0	52,427	0	139,427	77,135
Plant and equipment	40,000	0	0	0	0	14,000	2,000	55,000	747,400	0	0	858,400	1,282,935
Tools	0	0	0	0	0	0	0	0	0	0	3,000	3,000	1,605
	147,400	0	0	0	0	911,708	51,000	719,275	747,400	557,427	6,400	3,140,610	3,867,428
<u>Infrastructure</u>													
Roads	0	0	0	0	0	0	0	0	1,807,809	0	0	1,807,809	1,350,146
Footpaths	0	0	0	0	0	0	0	0	45,000	0	0	45,000	43,012
Drainage	0	0	0	0	0	0	0	0	50,000	0	0	50,000	53,144
Other	0	0	100,000	0	0	0	40,000	122,500	102,870	54,000	0	419,370	1,170,536
	0	0	100,000	0	0	0	40,000	122,500	2,005,679	54,000	0	2,322,179	2,616,838
<u>Land Held for Resale</u>													
Land held for resale	0	0	0	0	0	0	0	0	0	0	0		0
Total acquisitions	147,400	0	100,000	0	0	911,708	91,000	841,775	2,753,079	611,427	6,400	5,462,789	6,484,266

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

- Appendix C - Detailed Capital Expenditure by Program
- Appendix D - Detailed Capital Expenditure by Asset Class
- Appendix E - Plant Replacement Program

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**6. DISPOSALS OF ASSETS**

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

**By Program**

	<b>Net book value \$</b>	<b>Sale proceeds \$</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
			<b>Profit \$</b>	<b>Loss \$</b>	<b>Profit \$</b>	<b>Loss \$</b>	<b>Profit \$</b>	<b>Loss \$</b>
Governance	18,000	22,000	4,000	0	0	0	1,000	(2,000)
General Purpose Funding	0	0	0	0	0	0	0	0
Law,order, public safety	22,000	17,000	0	(5,000)	0	0	0	0
Health	0	0	0	0	0	0	0	0
Education and welfare	0	0	0	0	0	0	0	0
Housing	0	0	0	0	0	0	0	(5,000)
Community amemities	0	0	0	0	0	0	0	0
Recreation and culture	0	0	0	0	0	0	0	0
Transport	0	0	0	0	0	0	0	0
Economic services	0	0	0	0	0	0	0	(5,300)
Other property and services	237,500	146,000	1,500	(93,000)	0	0	35,000	(29,500)
	<b>277,500</b>	<b>185,000</b>	<b>5,500</b>	<b>(98,000)</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>(41,800)</b>

**By Class**

	<b>Net book value \$</b>	<b>Sale proceeds \$</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
			<b>Profit \$</b>	<b>Loss \$</b>	<b>Profit \$</b>	<b>Loss \$</b>	<b>Profit \$</b>	<b>Loss \$</b>
<b>Land and buildings</b>	277,500	185,000	5,500	(98,000)	0	0	36,000	(41,800)
<b>Furniture and equipment</b>	0	0	0	0	0	0	0	0
<b>Plant and equipment</b>	0	0	0	0	0	0	0	0
	<b>277,500</b>	<b>185,000</b>	<b>5,500</b>	<b>(98,000)</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>(41,800)</b>

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget (E - Plant Replacement Program)

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>Housing</b>								
Staff Housing - Soldier Rd (129)	19,671	0	19,671	18,518	0	19,671	894	2,028
Staff Housing - Bagg St	0	100,000	0	0	100,000	0	0	0
<b>Recreation and culture</b>								
Sports Complex (134)	290,166	0	13,446	12,806	276,720	290,166	14,170	14,811
Memorial Hall/Harrison Place	0	300,000	0	0	300,000	0	0	0
<b>Economic services</b>								
Kodja Place Development (127)	0	0	0	9,071	0	0	0	281
Subdivision		450,000	0	0	450,000	0	0	0
	<b>309,837</b>	<b>850,000</b>	<b>33,117</b>	<b>40,395</b>	<b>1,126,720</b>	<b>309,837</b>	<b>15,064</b>	<b>17,120</b>
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
Bowling Club (133)	15,202	0	7,361	6,911	7,841	15,202	858	1,308
	<b>15,202</b>	<b>0</b>	<b>7,361</b>	<b>6,911</b>	<b>7,841</b>	<b>15,202</b>	<b>858</b>	<b>1,308</b>
	<b>325,039</b>	<b>850,000</b>	<b>40,478</b>	<b>47,306</b>	<b>1,134,561</b>	<b>325,039</b>	<b>15,923</b>	<b>18,428</b>

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**7. INFORMATION ON BORROWINGS (Continued)**

**(b) New borrowings - 2017/18**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Staff Housing - Bagg St	WATC	Fixed Interest	5	2.28	100,000	6,377	100,000	0
Memorial Hall/Harrison Place	WATC	Fixed Interest	10	2.74	300,000	45,012	300,000	0
Subdivision	WATC	Fixed Interest	10	2.74	450,000	67,518	450,000	0
					<u>850,000</u>	<u>118,907</u>	<u>850,000</u>	<u>0</u>

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

**(d) Overdraft**

The Shire has not utilised an overdraft facility during the 2016/2017 financial year although an overdraft facility of \$200,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/2018. The last time this facility was utilised was October 2005.

AASB 101.10(e)

AASB 101.51

AASB 101.112

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

LGA S6.2(4)(b)

FM Reg 23(a)

**8. RATING INFORMATION**

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
<b>General rate</b>								
Unimproved Value (UV)	0.009351	477	307,183,250	2,872,471	2,000	50	2,874,521	2,788,719
Gross Rental Value (GRV)	0.119356	555	6,789,675	810,388	0	0	810,388	789,733
<b>Sub-Totals</b>		1,032	313,972,925	3,682,859	2,000	50	3,684,909	3,578,452
<b>Minimum</b>								
<b>Minimum payment</b>	<b>\$</b>							
Unimproved Value (UV)	675	41	1,301,000	27,675	0	0	27,675	22,925
Gross Rental Value (GRV)	675	78	143,714	52,650	0	0	52,650	53,055
<b>Sub-Totals</b>		119	1,444,714	80,325	0	0	80,325	75,980
		<b>1,151</b>	<b>315,417,639</b>	<b>3,763,184</b>	<b>2,000</b>	<b>50</b>	<b>3,765,234</b>	<b>3,654,432</b>
Discounts/concessions (Refer note 13)							(51,373)	(49,877)
<b>Total amount raised from general rates</b>							<b>3,713,861</b>	<b>3,604,555</b>
Specified area rates (Refer note 10)							0	0
<b>Total rates</b>							<b>3,713,861</b>	<b>3,604,555</b>



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**8(a). RATING INFORMATION**

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

The general rates detailed above for the 2017/2018 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES**

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Plant Replacement	128,285	552,924	(552,400)	128,809	125,968	2,317		128,285	125,615	3,477	(18,373)	110,719
Gravel Pits	30,873	704		31,577	30,315	558		30,873	30,123	834	0	30,957
Economic Development	45,110	1,028		46,138	44,296	814		45,110	43,370	1,201	0	44,571
Building Maintenance	152,153	3,467	(46,400)	109,220	191,639	3,514	(43,000)	152,153	189,928	5,258	(70,000)	125,186
Historical Buildings	40,925	933	(28,000)	13,858	49,662	913	(9,650)	40,925	49,662	1,375	(18,000)	33,037
Employee Leave	117,649	22,681		140,330	99,810	17,839		117,649	98,776	18,734	0	117,510
Staff Housing	9,974	227	(10,201)	0	188,238	1,424	(179,688)	9,974	187,129	5,180	(179,688)	12,621
Springhaven Lodge	1,334,701			1,334,701	1,085,310	324,000	(74,610)	1,334,701	1,085,310	0	0	1,085,310
Springhaven Units	0			0	760		(760)	0	760	0	0	760
Low Income Housing	39,368	13,697	(24,000)	29,065	24,511	14,857		39,368	24,336	674	(500)	24,510
Sporting Facility	65,581	21,495	(50,000)	37,076	112,805	16,776	(64,000)	65,581	112,086	18,103	(120,000)	10,189
Drainage & Water Re-use	0			0	2,161	15	(2,176)	0	2,147	59	0	2,206
Springhaven Buildings Maintenance	71,070	62,036	(122,000)	11,106	25,980	60,090	(15,000)	71,070	17,336	60,544	(71,633)	6,247
Bushfire Communications	121,947	2,779	(100,000)	24,726	119,745	2,202		121,947	118,983	3,294	0	122,277
Landfill Waste Management	12,098	276		12,374	26,613	10,485	(25,000)	12,098	26,286	10,728	(25,000)	12,014
Kodja Place Tourist Precinct	909	21		930	893	16		909	888	25	0	913
G&P Church Medical Centre (Donati	536,769	12,233		549,002	527,079	9,690		536,769	523,725	14,497	0	538,223
G&P Church Medical Centre (Shire F	18,549	423		18,971	18,021	528		18,549	18,021	499	0	18,520
Energy Efficiency	71,247	1,624	(40,000)	32,871	60,140	11,107		71,247	58,974	11,633	0	70,607
Land Acquisition and Development	47,269	21,077	(50,000)	18,346	31,583	20,586	(4,900)	47,269	31,382	20,869	(43,000)	9,251
Community Grant Scheme	6,406	146	(6,000)	552	6,290	116		6,406	6,257	173	(6,000)	430
Independent Living Units	38,983	83,468	(95,559)	26,892	1,061	37,922		38,983	928	23,986	0	24,914
Youth	10,733	245		10,978	10,540	193		10,733	10,473	290	0	10,763
Natural Resource Management	171,030	3,898	(87,800)	87,128	128,082	42,948		171,030	127,408	3,527	0	130,935
Day Care Building Maintenance	0	2,600		2,600	0	0		0	0	0	0	0
Swimming Pool	0	42,000	(40,000)	2,000	0	0		0	0	0	0	0
Springhaven Equipment	0	2,000		2,000	0	0		0	0	0	0	0
Saleyards	0	13,020		13,020	0	0		0	0	0	0	0
	3,071,628	865,000	(1,252,360)	2,684,268	2,911,502	578,910	(418,784)	3,071,628	2,889,902	204,960	(552,194)	2,542,668

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES (Continued)**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Plant Replacement	ongoing	To smooth funding allocations over financial years for the purchase of major plant items.
Gravel Pits	2022/2023	To be used for the purchase and provision of gravel stocks.
Economic Development	ongoing	To be used for the advancement of economic development within the Shire of Kojonup. To fund the 'Supporting Main Street' and 'Building Prosperity' outcomes within the Community Strategic Plan, namely: <ul style="list-style-type: none"> <li>· Partner with the community to encourage the creation of a local progress association (or similar) to support the social, economic and environmental advancement of Kojonup.</li> <li>· Undertake a study to identify the opportunities to enhance the main street, taking into consideration current and future uses.</li> <li>· Implement free WIFI access at The Kodja Place and explore the feasibility of deploying free WIFI on the main street.</li> <li>· Advocate on behalf of the businesses and residents with government and telecommunications providers to ensure the community benefits from advances in telecommunications technology.</li> <li>· Draft a local economic development policy to create employment opportunities that attract and retain population in Kojonup.</li> <li>· Identify opportunities to source funding and resources for local projects from the Super Town's initiative.</li> <li>· Support local tourism initiatives and the Kojonup Tourism Association.</li> <li>· Support the creation of additional residential lots.</li> <li>· Expand the Industrial Estate as required.</li> <li>· Prepare new Town Planning Scheme.</li> </ul>
Building Maintenance	ongoing	To be used for major maintenance, upgrades and renewal of Council owned buildings.
Historical Buildings	ongoing	To be used for the purpose of maintaining Historical Buildings and maintaining the Municipal Heritage Inventory.
Employee Leave	ongoing	To be used to fund annual and long service leave requirements.
Staff Housing	2017/2018	To be used for major maintenance and construction of staff housing.
Springhaven Lodge	ongoing	To cash back refundable bonds paid by residents of the facility.
Springhaven Units	2016/2017	<del>To cash back refundable bonds paid by residents of the facility.</del>
Low Income Housing	ongoing	To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
Sporting Facility	ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
Drainage & Water Re-use	2016/2017	<del>To be used for major maintenance or construction of drainage, storm water harvesting and waste water re-use infrastructure.</del>
Springhaven Buildings Maintenance	ongoing	To be used for major maintenance and capital renewal of Springhaven facility buildings.
Bushfire Communications	2018/2019	To construct and maintain critical bushfire communication infrastructure.
Landfill Waste Management	ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES (Continued)**

Kodja Place Tourist Precinct	ongoing	To be used for future upkeep, maintenance, renewal and enhancement of IT equipment, communications and interactive and static displays at the Kodja Place. Expenditure from this reserve is to consider advice from The Kodja Place Advisory Committee.
G&P Church Medical Centre (Donation)	unkown	To cconstruct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
G&P Church Medical Centre (Shire Funds)	unkown	To cconstruct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
Energy Efficiency	2022/2023	To fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.
Land Acquisition and Development	ongoing	To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
Community Grant Scheme	ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
Independent Living Units	ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
Youth	2022/2023	To fund the 'Creating Opportunities for Youth' objectives within the Community Strategic Plan, namely: <ul style="list-style-type: none"> <li>· Explore opportunities with local schools and youth organisations to create a Youth Advisory Council to engage and advise the Shire and Councillors on youth issues.</li> <li>· Promote the opportunities for traineeships and apprenticeships within local government.</li> <li>· Partner with Kojonup District High School to promote the advantages of local education.</li> <li>· Advocate for the retention of years 11 and 12 at Kojonup District High School.</li> </ul>
Natural Resource Management	2022/2023	For the Shire of Kojonup to progress the following projects:- <ol style="list-style-type: none"> <li>1. Bridal Creeper and tagasaste Eradication program.</li> <li>2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer.</li> <li>3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: <ol style="list-style-type: none"> <li>a) Myrtle Benn, Farrar and Quin Quin;</li> <li>b) Showground's area; and</li> <li>c) Blackwood Road arboretum</li> </ol> to improve bio diversity, fauna habitat and natural resource management outcomes.</li> </ol>
Day Care Building Maintenance	ongoing	For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Honner Streets, Kojonup.
Swimming Pool	2027/2028	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
Springhaven Equipment	ongoing	To fund major euipment purchases at Springhaven Lodge.
Saleyards	ongoing	To fund capital renewal and upgrades to the Kojonup Saleyards.

Between the period of 30th April & 31st August funds may be transferred from the reserve accounts listed (excluding Springhaven Lodge Reserve) to fund short term operational cash flow requirements in lieu of entering into any overdraft position. These reserves are not statutorily required to be cash backed at all times. The reserve balances will be restored by operating revenue and transactions appropriately tracked.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**10. SPECIFIED AREA RATE**

The Shire of Kojonup has not raised specified area rates in 2016/2017, nor does it propose to in 2017/2018.

**11. SERVICE CHARGES**

The Shire of Kojonup has not raised service charges in 2016/2017, nor does it propose to in 2017/2018.

**12. 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	1/09/2017	\$ -	0.00%	11.00%
<b>Option two</b>				
First Instalment	1/09/2017	\$ -	0.00%	0.00%
Second Instalment	5/01/2018	\$ 9.00	5.50%	11.00%
<b>Option three</b>				
First Instalment	1/09/2017	\$ -	0.00%	0.00%
Second Instalment	1/11/2017	\$ 9.00	5.50%	11.00%
Third Instalment	5/01/2018	\$ 9.00	5.50%	11.00%
Fourth Instalment	7/03/2018	\$ 9.00	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	4,300	4,239
Instalment plan interest earned	11,000	10,150
Unpaid rates interest earned	28,000	31,535
	<u>43,300</u>	<u>45,923</u>

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**

**Rates discounts**

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
Rates	2.50%	51,373	49,877	Payment of full rates amount owing including all arrears, received on or before 4.30pm, 11 August 2017, or 14 days after the date of service on the rate notice, whichever is the later.
		51,373	49,877	

**Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
Nil.							
			0	0			



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18</b>	<b>2016/17</b>
	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>14. FEES &amp; CHARGES REVENUE</b>		
Governance	400	400
General purpose funding	6,500	6,539
Law, order, public safety	5,800	5,705
Health	14,500	14,101
Education and welfare	2,850	11,827
Housing	613,522	581,621
Community amenities	269,424	259,029
Recreation and culture	40,800	59,695
Transport	0	6,622
Economic services	197,700	81,483
Other property and services	10,000	9,695
	<u>1,161,496</u>	<u>1,036,717</u>

**15. GRANT REVENUE**

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

	<b>2017/18</b>	<b>2016/17</b>
	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	1,200	5,550
General purpose funding	700,000	2,149,164
Law, order, public safety	45,000	54,966
Health	50,000	0
Education and welfare	10,000	0
Housing	1,311,500	1,419,970
Community amenities	23,200	87,604
Recreation and culture	68,560	34,277
Transport	0	33,996
Economic services	10,000	42,313
Other property and services	0	1,818
	<u>2,219,460</u>	<u>3,829,657</u>
<b>Non-operating grants, subsidies and contributions</b>		
Governance	0	0
General purpose funding	0	476,387
Law, order, public safety	0	325,343
Health	0	0
Housing	133,992	1,289,928
Community amenities	0	0
Recreation and culture	300,000	0
Transport	2,002,696	1,243,687
Economic services	66,000	39,990
Other property and services	0	0
	<u>2,502,688</u>	<u>3,375,335</u>

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>16. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and the Shire President.		
Meeting fees	104,000	102,865
Shire President's allowance	28,000	27,240
Deputy Mayor/President's allowance	7,000	6,810
Travelling expenses	2,000	2,073
Telecommunications allowance	27,000	24,414
	<u>168,000</u>	<u>163,401</u>

**17. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-17 \$</b>	<b>Estimated amounts received \$</b>	<b>Estimated amounts paid (\$)</b>	<b>Estimated balance 30-Jun-18 \$</b>
Springhaven Unit Bonds Held	0	760	0	760
	<u>0</u>	<u>760</u>	<u>0</u>	<u>760</u>

**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**18. MAJOR LAND TRANSACTIONS**

The Shire of Kojonup does not have any major land transactions in 2016/2017, nor does it propose to in 2017/2018.

**19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/2018.

**20. INTERESTS IN JOINT ARRANGEMENTS**

In 1998/1999, the Shire in conjunction with Homeswest, constructed 2 two bedroom units for low income residents in the Kojonup townsite. In 2002, an additional three units were

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**21. ASSESSING BUDGET TRENDS (& RATIOS)**

	Actual 2014-2015	Actual 2015-2016	Forecast Actual 2016-2017	Budget 2017-2018
<b>Budget Trends</b>				
Cash Provided by Operations	\$ 2,112,158	\$ 952,266	\$ 2,475,966	\$ 917,899
Cash Required for Capital Investment	\$ 1,880,404	\$ 1,442,382	\$ 2,829,967	\$ 2,775,101
Cash Provided through Financing Activities	\$ 285,219	\$ 136,748	\$ 751,440	\$ 1,354,888
<b>Financing Ratios</b>				
Cash Reserves	29.6%	23.8%	16.5%	16.0%
Borrowings	5.2%	5.1%	3.3%	15.0%
Debt Servicing	0.92%	1.06%	0.67%	0.75%
<b>Rates Data</b>				
Average Rates (UV)	\$ 5,082	\$ 5,291	\$ 5,377	\$ 5,603
Average Rates (GRV)	\$ 1,260	\$ 1,292	\$ 1,336	\$ 1,363

The above ratios are calculated as follows:

**FINANCING RATIOS**

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

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

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

**RATES DATA**

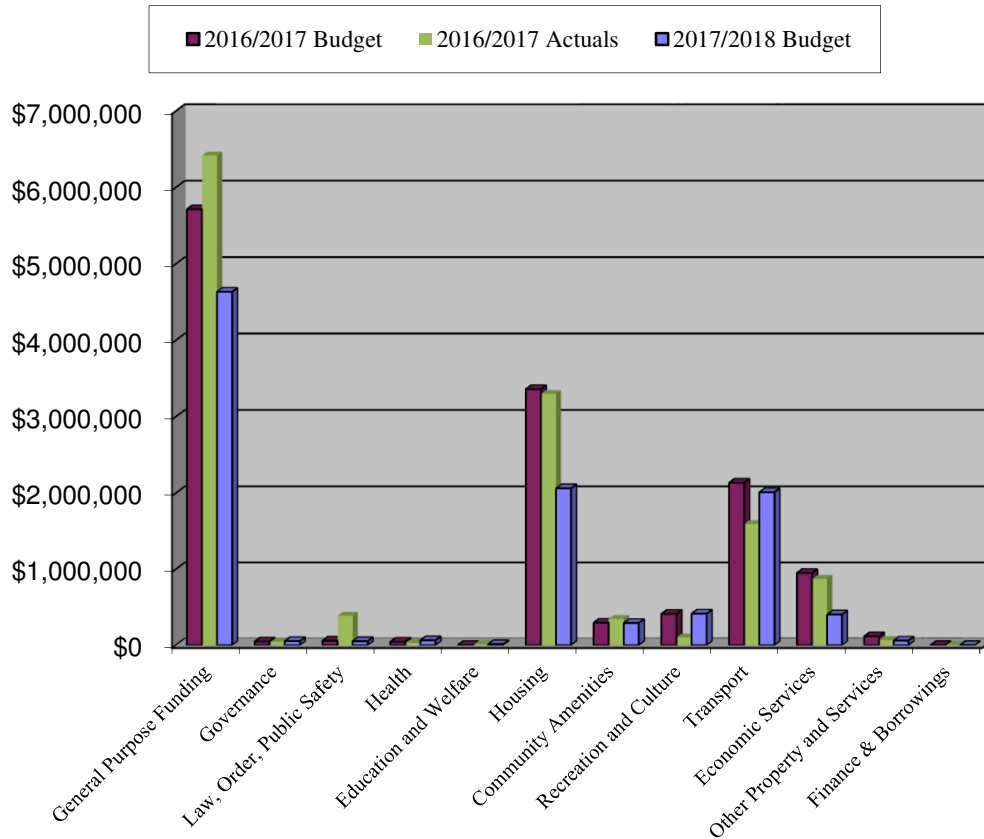
Average Rates 
$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

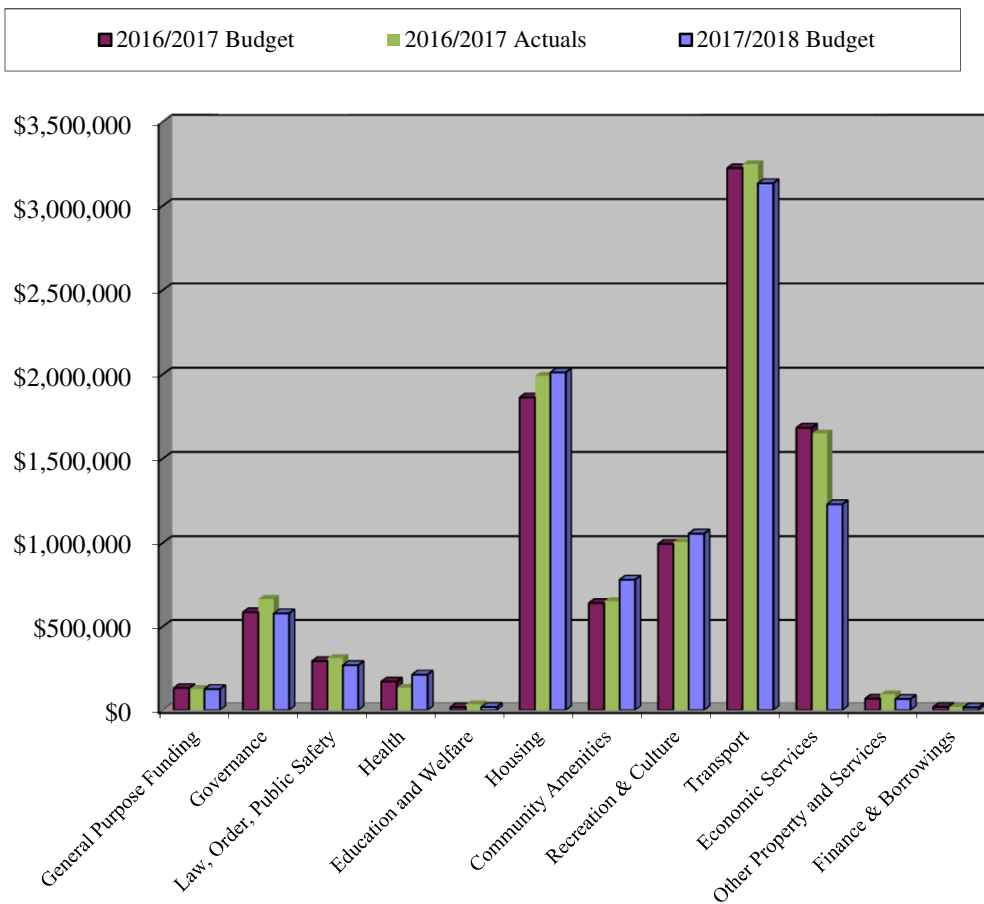
**21. ASSESSING BUDGET TRENDS (& RATIOS) (Cont...)**



## Operating Revenue



## Operating Expenditure



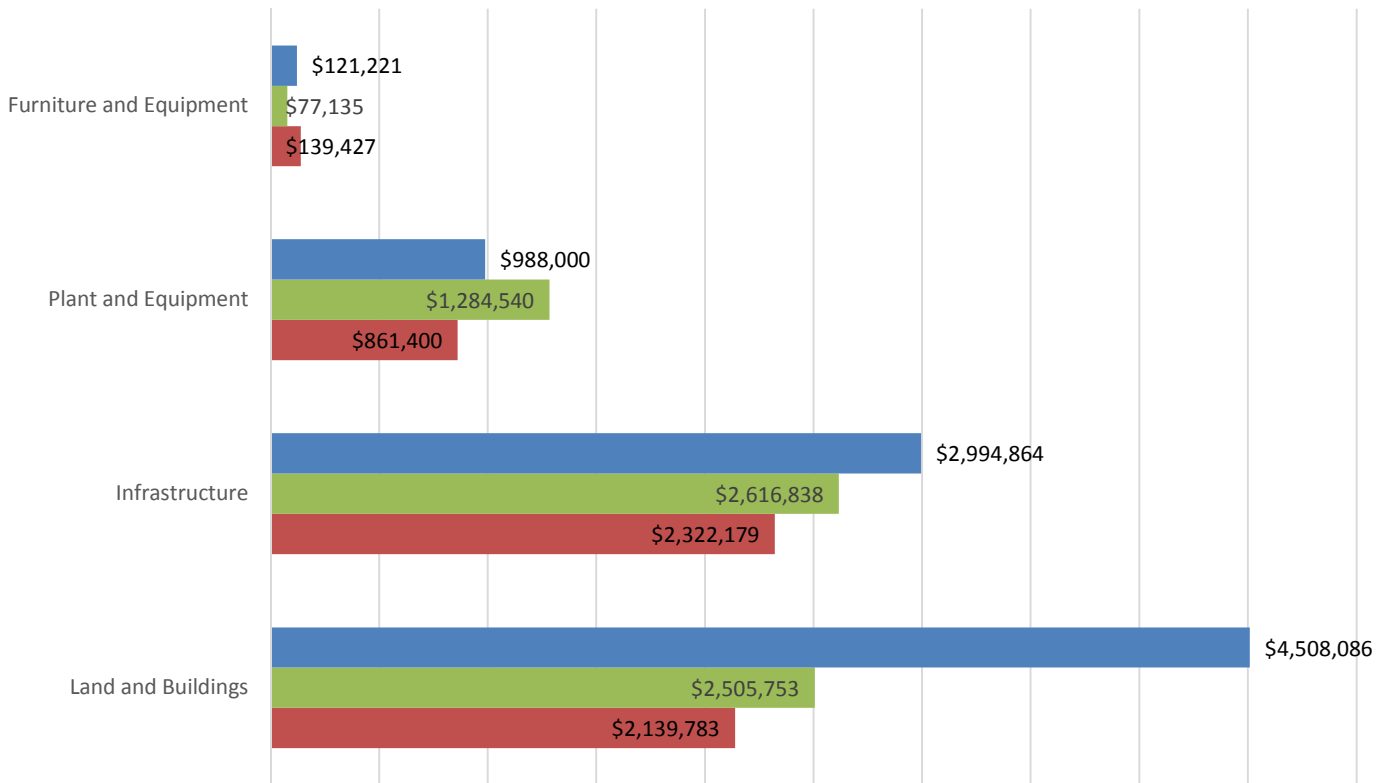


**SHIRE OF KOJONUP**  
**Municipal Fund Summary (Rate Setting Statement)**  
**Budget for the year ending 30 June 2018**

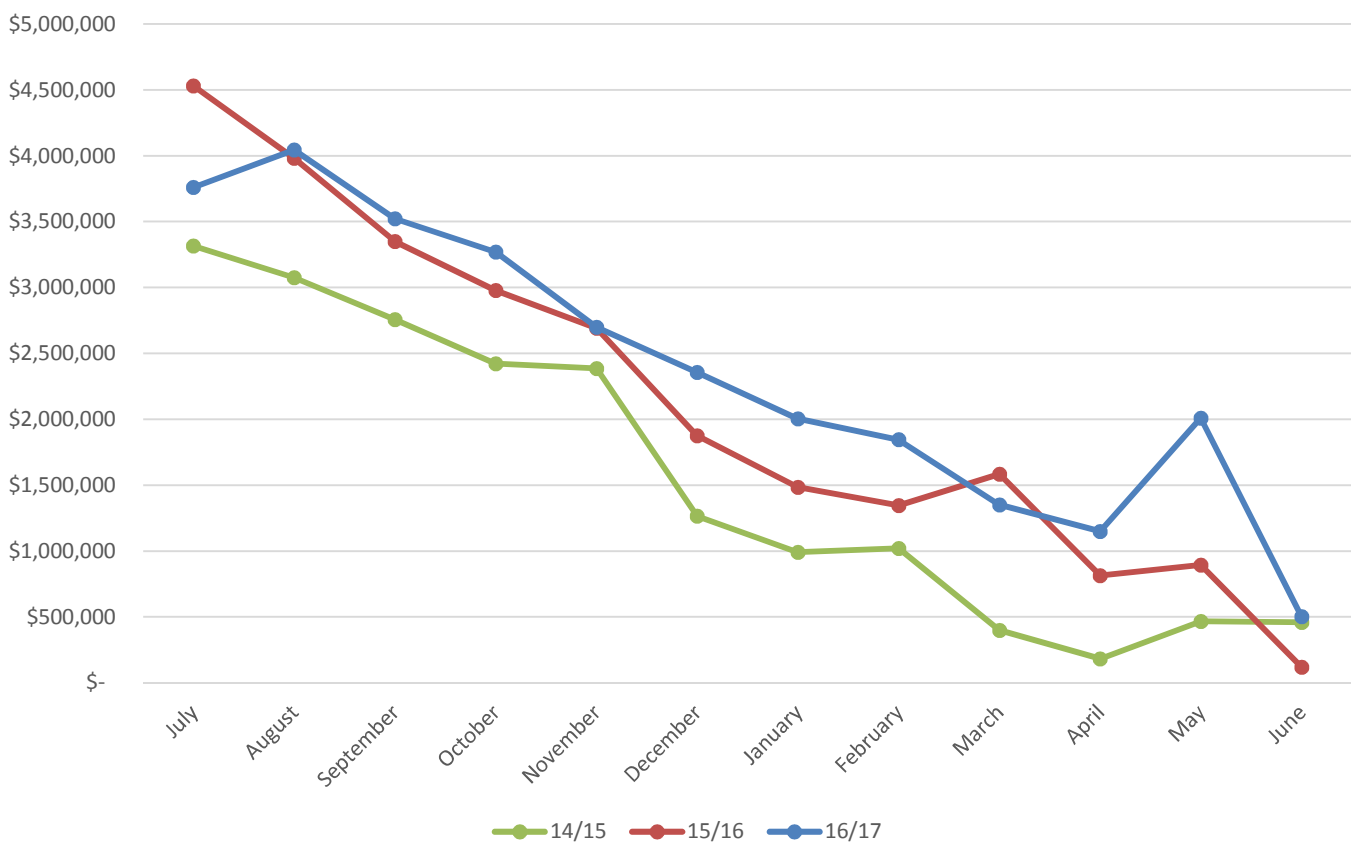
	Note	2016/2017 Budget \$	2016/2017 Actuals \$	Variance	2017/2018 Budget \$
<b>(a) INCOME STATEMENT - BY PROGRAM</b>					
<b>Operating Revenue</b>					
General Purpose Funding		(\$5,715,758)	(\$6,418,633)	112%	(\$4,636,029)
Governance		(\$48,028)	(\$47,287)	98%	(\$53,650)
Law, Order, Public Safety		(\$58,250)	(\$387,887)	666%	(\$52,850)
Health		(\$44,162)	(\$29,171)	66%	(\$64,500)
Education and Welfare		(\$2,850)	(\$11,827)	415%	(\$12,850)
Housing		(\$3,361,053)	(\$3,298,166)	98%	(\$2,064,014)
Community Amenities		(\$295,490)	(\$346,633)	117%	(\$292,624)
Recreation and Culture		(\$412,410)	(\$101,727)	25%	(\$414,460)
Transport		(\$2,137,327)	(\$1,595,938)	75%	(\$2,011,696)
Economic Services		(\$950,956)	(\$872,687)	92%	(\$404,700)
Other Property and Services		(\$116,500)	(\$66,946)	57%	(\$60,700)
Finance & Borrowings		(\$1,343)	(\$1,343)	100%	(\$858)
		<b>(\$13,144,124)</b>	<b>(\$13,178,241)</b>	100%	<b>(\$10,068,931)</b>
<b>Operating Expenditure</b>					
General Purpose Funding		\$132,097	\$127,048	96%	\$126,404
Governance		\$587,197	\$667,364	114%	\$580,832
Law, Order, Public Safety		\$294,005	\$312,556	106%	\$269,856
Health		\$170,763	\$132,973	78%	\$213,002
Education and Welfare		\$17,770	\$34,918	196%	\$18,293
Housing		\$1,864,524	\$1,992,416	107%	\$2,013,149
Community Amenities		\$642,486	\$653,571	102%	\$782,187
Recreation & Culture		\$995,349	\$1,006,943	101%	\$1,057,113
Transport		\$3,225,117	\$3,248,873	101%	\$3,135,682
Economic Services		\$1,684,774	\$1,650,417	98%	\$1,231,026
Other Property and Services		\$68,370	\$95,157	139%	\$66,845
Finance & Borrowings		\$18,704	\$18,428	99%	\$15,922
		<b>\$9,701,155</b>	<b>\$9,940,663</b>	102%	<b>\$9,510,311</b>
	c	<b>\$3,442,969</b>	<b>\$3,237,579</b>		<b>\$558,620</b>
<i>Includes the following raised by Rates</i>	i	\$3,655,088	\$3,654,349		\$3,763,979
<i>Less Non-Operating Grants</i>		(\$4,490,669)	(\$3,375,335)		(\$2,502,688)
<b>Non Cash Items Written Back</b>					
(Profit)/Loss on Asset Disposals		\$5,800	\$0	0%	\$92,500
(Increase)/decrease in Deferred Rates		\$0	\$0		\$0
Change in Provision for Doubtful Debts		\$0	(\$17,694)		\$2,000
Accrued Leave Provisions		\$0	(\$20,000)		\$0
Depreciation on Assets		\$2,641,555	\$2,651,416	100%	\$2,767,467
<b>SUB-TOTAL: CASH</b>					
<b>PROVIDED BY OPERATIONS</b>		<b>\$1,599,655</b>	<b>\$2,475,966</b>		<b>\$917,899</b>

## Capital Expenditure - Budget vs Actual

■ 2016/2017 Budget ■ 2016/2017 Actuals ■ 2017/2018 Budget



## Closing Position - Surplus or (Deficit)



**SHIRE OF KOJONUP**  
**Municipal Fund Summary (Rate Setting Statement)**  
**Budget for the year ending 30 June 2018**

	Note	2016/2017 Budget \$	2016/2017 Actuals \$	Variance	2017/2018 Budget \$
<b>CAPITAL INVESTMENT</b>					
<b>Capital Revenue</b>					
Non-Operating Grants		\$4,490,669	\$3,375,335		\$2,502,688
Proceeds from Disposal of Assets	f	\$306,700	\$278,964	91%	\$185,000
		<b>\$4,797,369</b>	<b>\$3,654,299</b>		<b>\$2,687,688</b>
<b>Capital Expenditure</b>					
Land Held for Resale	e	\$0	\$0		\$0
Land and Buildings	e	\$4,508,086	\$2,505,753	56%	\$2,139,783
Infrastructure	e	\$2,994,864	\$2,616,838	87%	\$2,322,179
Plant and Equipment	e	\$988,000	\$1,284,540	130%	\$861,400
Furniture and Equipment	e	\$121,221	\$77,135	64%	\$139,427
		<b>\$8,612,171</b>	<b>\$6,484,266</b>	75%	<b>\$5,462,789</b>
<b>SUB-TOTAL: CASH REQUIRED FOR CAPITAL INVESTMENT</b>		<b>(\$3,814,803)</b>	<b>(\$2,829,967)</b>		<b>(\$2,775,101)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Loans</b>					
Repayment of Debentures	g	\$47,306	\$47,306	100%	\$40,478
Proceeds from New Debentures	g	(\$950,000)	\$0	0%	(\$850,000)
Self-Supporting Loan Principal Income	g	(\$6,911)	(\$6,911)	100%	(\$7,361)
Repayment of Springhaven Unit Bonds	h	\$0	\$0		\$0
<b>Fund Transfers</b>					
Transfers to Reserves	h	\$204,960	\$578,909	282%	\$865,000
Transfers from Reserves	h	(\$552,194)	(\$418,783)	76%	(\$1,252,360)
Transfer from Springhaven Reserve	h	0	\$74,609		\$0
Transfer to Springhaven Reserve	h	0	(\$324,000)		\$0
Transfer from Restricted Monies	b	(\$852,604)	(\$1,335,078)	157%	(\$150,645)
Transfer to Restricted Monies	b	\$0	\$632,508		\$0
<b>SUB-TOTAL: CASH PROVIDED THROUGH FINANCING ACTIVITIES</b>		<b>\$2,109,443</b>	<b>\$751,440</b>		<b>\$1,354,888</b>
<b>SUMMARY:</b>					
<b>SURPLUS/(DEFICIT) 1st JULY</b>		\$105,705	\$105,705		\$502,314
Cash Provided by Operations		\$1,599,655	\$2,475,966		\$917,899
Cash Required for Capital Investment		(\$3,814,803)	(\$2,829,967)		(\$2,775,101)
Cash Provided through Financing Activities		\$2,109,443	\$751,440		\$1,354,888
Prior Year Debts Written Off/Provisions		\$0	(\$830)		\$0
<b>CLOSING SURPLUS OR (DEFICIT)</b>		<b>\$0</b>	<b>\$502,313</b>		<b>\$0</b>

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

**SHIRE OF KOJONUP**  
**Municipal Fund Summary (Rate Setting Statement)**  
**Budget for the year ending 30 June 2018**

	2016/2017 Budget \$	2016/2017 Actual \$	2017/2018 Budget \$
<b>(b) SURPLUS / (DEFICIT) REPRESENTED BY:</b>			
<b><u>Comprises:</u></b>			
Cash - Unrestricted	\$ 61,854	\$ 65,761	\$ 60,000
Cash - Restricted Cash (refer below)	\$ 2,622	\$ 152,656	\$ 2,011
Cash - Restricted Reserves	\$ 2,623,668	\$ 3,071,628	\$ 2,684,268
Cash - On Hand (Floats)	\$ 1,640	\$ 1,840	\$ 1,840
Stock on Hand	\$ 2,527	\$ 25,402	\$ 3,000
Sundry Debtors	\$ 119,517	\$ 434,800	\$ 100,000
Rates Debtors - Current	\$ 214,162	\$ 249,789	\$ 230,000
Other Debtors	\$ 24,618	\$ 412,304	\$ 20,000
<b><u>Less:</u></b>			
Payables and Provisions	\$ (424,318)	\$ (667,582)	\$ (414,840)
Cash Reserves (refer below)	\$ (2,623,668)	\$ (3,071,628)	\$ (2,684,268)
Restricted Cash:	\$ (2,622)	\$ (152,656)	\$ (2,011)
Provisions		\$ (20,000)	\$ -
<b>CLOSING SURPLUS OR (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 502,314</b>	<b>\$ -</b>

**Summary of Restricted Cash:**

	Opening Balance - 1 July 2017	PLUS Additional Funds Received	LESS Funds Utilised	Closing Balance - 30 June 2018
Kids Sport Program	\$ -			\$ -
Potts Kokoda Track Memorial	\$ 2,011			\$ 2,011
Kojonup Theatrical Society	\$ 3,000		\$ (3,000)	\$ -
Loton Close SIHI	\$ 122,010		\$ (122,010)	\$ -
KP Tourism WA Grant	\$ 25,635		\$ (25,635)	\$ -
	<b>\$ 152,656</b>	<b>\$ -</b>	<b>\$ (150,645)</b>	<b>\$ 2,011</b>
			\$ -	

**SHIRE OF KOJONUP**  
**INCOME STATEMENT - BY NATURE & TYPE**  
**Budget for the year ending 30 June 2018**

(c).	NOTE	2016/2017 Budget \$	2016/2017 Actuals \$		2016/2017 Actual \$
<b>Revenues from Ordinary Activities</b>					
Rates	i	(\$3,601,633)	(\$3,610,075)	103%	(\$3,716,156)
Grants and Subsidies		(\$3,030,376)	(\$3,735,566)	70%	(\$2,126,700)
Contributions Reimbursements and Donations		(\$91,271)	(\$94,763)	102%	(\$92,760)
Service Charges		\$0	\$0		\$0
Fees and Charges		(\$921,112)	(\$1,037,151)	126%	(\$1,161,496)
Interest Earnings		(\$136,400)	(\$95,418)	113%	(\$154,000)
Other Revenue		(\$836,663)	(\$1,229,935)	37%	(\$309,631)
		<u>(\$8,617,454)</u>	<u>(\$9,802,907)</u>	88%	<u>(\$7,560,743)</u>
<b>Expenses from Ordinary Activities</b>					
Employee Costs		\$3,841,103	\$4,104,135	97%	\$3,744,368
Materials and Contracts		\$1,896,459	\$2,050,176	114%	\$2,162,568
Utilities		\$336,845	\$346,950	82%	\$275,050
Depreciation		\$2,641,555	\$2,651,416	105%	\$2,767,467
Interest Expenses		\$18,704	\$18,428	85%	\$15,922
Insurance		\$313,291	\$321,661	105%	\$328,174
Other Expenditure		\$611,399	\$447,895	19%	\$118,763
		<u>\$9,659,356</u>	<u>\$9,940,661</u>	97%	<u>\$9,412,312</u>
<b>Sub-Total</b>		<u>\$1,041,902</u>	<u>\$137,755</u>		<u>\$1,851,568</u>
Grants and Subsidies - non-operating		(\$4,490,669)	(\$3,375,335)	56%	(\$2,502,688)
Profit on Asset Disposals		(\$36,000)	\$0	15%	(\$5,500)
Loss on Asset Disposals		\$41,800	\$0	234%	\$98,000
<b>NET RESULT</b>		<u>(\$3,442,967)</u>	<u>(\$3,237,580)</u>		<u>(\$558,620)</u>

**SHIRE OF KOJONUP**  
**(I) DETAILED OPERATING ACCOUNTS**  
**Budget for the year ending 30 June 2018**

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
<b>3.</b>	<b>GENERAL PURPOSE FUNDING</b>						
	<b>General Purpose Grants</b>		<b>MCS</b>				
1302	Grants Commission Submission	Exp.	MCS	\$0	\$0		\$ -
				<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
1333	Grant - Fags - Untied Portion	Inc.	MCS	-\$754,744	-\$1,148,234	152%	\$ (378,000)
1343	Grant - Fags - Roads	Inc.	MCS	-\$643,514	-\$1,000,930	156%	\$ (322,000)
1385	Grant- CLGF (Regional Projects)	Inc.	MCS	-\$473,811	-\$476,387	101%	\$ -
				<b>-\$1,872,069</b>	<b>-\$2,625,551</b>	<b>140%</b>	<b>-\$700,000</b>
	<b>Other General Purpose Income</b>						
1373	Interest On Investment	Inc.	MCS	-\$23,000	-\$14,326	62%	\$ (15,000)
1393	Interest On Reserves	Inc.	MCS	-\$80,000	-\$39,408	49%	\$ (70,000)
1395	Interest On Unpaid Bonds	Inc.	MCS	-\$30,000	-\$30,075	100%	\$ (30,000)
				<b>-\$133,000</b>	<b>-\$83,808</b>	<b>63%</b>	<b>-\$115,000</b>
	<b>Rate Revenue</b>		<b>MCS</b>				
1092	Rates Written Off/Refunded	Exp.	MCS	\$100	\$107	107%	\$ 100
1102	Rates Discount Allowed	Exp.	MCS	\$55,054	\$49,877	91%	\$ 51,373
1112	Admin Alloc To Rates (Cash)	Exp.	MCS	\$12,541	\$15,353	122%	\$ 13,457
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCS	\$852	\$1,160	136%	\$ 1,275
1132	Rating Salaries	Exp.	MCS	\$35,500	\$35,356	100%	\$ 35,500
1162	Superannuation	Exp.	MCS	\$4,050	\$4,050	100%	\$ 4,100
1182	Postage, Printing & Stationary	Exp.	MCS	\$2,000	\$4,527	226%	\$ 4,600
1192	Rating Valuations	Exp.	MCS	\$10,500	\$11,418	109%	\$ 10,500
1202	Title Searches	Exp.	MCS	\$400	\$360	90%	\$ 350
1222	Insurance - Emp Cost (Rates)	Exp.	MCS	\$1,100	\$1,139	104%	\$ 1,150
1262	Legal Costs Incurred - Rates	Exp.	MCS	\$10,000	\$3,703	37%	\$ 4,000
				<b>\$132,097</b>	<b>\$127,048</b>	<b>96%</b>	<b>\$126,404</b>
1003	Rates Levied All Areas	Inc.	MCS	-\$3,655,088	-\$3,654,349	100%	\$ (3,763,979)
1013	Ex Gratia Rates	Inc.	MCS	-\$1,501	-\$1,435	96%	\$ (1,500)
1023	Interim Rates	Inc.	MCS	-\$101	-\$4,275	4232%	\$ (2,000)
1043	Non Payment Penalty	Inc.	MCS	-\$25,000	-\$31,535	126%	\$ (28,000)
1053	Back Rates Levied	Inc.	MCS	-\$100	\$0		\$ (50)
1063	Instalment Interest Charges	Inc.	MCS	-\$8,400	-\$10,150	121%	\$ (11,000)
1073	Instalment Administration Fee	Inc.	MCS	-\$4,000	-\$4,239	106%	\$ (4,300)
1263	Legal Expenses Recovered-Rates	Inc.	MCS	-\$10,000	\$3,008	-30%	\$ (4,000)
1273	Esl Levy Admin Fee	Inc.	MCS	-\$4,000	-\$4,000	100%	\$ (4,000)
1283	Settlement & Search Charges	Inc.	MCS	-\$2,500	-\$2,300	92%	\$ (2,200)
				<b>-\$3,710,690</b>	<b>-\$3,709,273</b>	<b>100%</b>	<b>-\$3,821,029</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
<b>4.</b>	<b>GOVERNANCE</b>						
	<b>Administration General</b>		<b>MCS</b>				
003D	Depreciation (Sch 4)	Exp.	MCS	\$54,800	\$77,325	141%	\$ 85,000
003A	Annual Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
003L	Long Service Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
1842	Loss on Sale of Assets	Inc.	MCS	\$2,000	\$0		\$ -
1852	Salaries - Admin	Exp.	MCS	\$755,000	\$755,696	100%	\$ 801,500
1882	Superannuation - Admin	Exp.	MCS	\$89,000	\$99,881	112%	\$ 100,000
1892	Staff Insurances	Exp.	MCS	\$39,000	\$25,258	65%	\$ 23,590
1902	Fbt Admin Staff	Exp.	MCS	\$15,000	\$14,393	96%	\$ 21,000
1912	Conference & Training	Exp.	MCS	\$30,000	\$25,438	85%	\$ 30,000
1922	Advertising	Exp.	MCS	\$11,000	\$10,085	92%	\$ 11,000
1931	Occupational Risk Co-Ordinator Costs	Exp.	MRS	\$13,000	\$16,614	128%	\$ 13,000
1932	Occ Health & Safety	Exp.	MRS	\$6,000	\$5,475	91%	\$ 6,000
1942	Staff Uniforms	Exp.	MCS	\$6,000	\$7,123	119%	\$ 6,000
1952	Admin Staff Costs - Other	Exp.	MCS	\$2,000	\$4,352	218%	\$ 2,000
1957	Office Building Maintenance	Exp.	R/BMC	\$12,550	\$10,551	84%	\$ 11,350
1958	Office - Cleaning & Assoc	Exp.	MWS	\$20,500	\$20,946	102%	\$ 22,320
1959	Office - Utility Charges	Exp.	MCS	\$13,500	\$13,165	98%	\$ 13,500
1962	Office Gardens & Surrounds-Mtce	Exp.	MWS	\$10,000	\$8,312	83%	\$ 11,300
1972	Admin Printing & Stationery	Exp.	MCS	\$25,000	\$36,798	147%	\$ 27,000
1982	Telephone & Internet	Exp.	MCS	\$30,000	\$22,108	74%	\$ 25,000
2004	Office - Insurance.	Exp.	MCS	\$18,200	\$26,071	143%	\$ 26,100
2006	Donations CEO discretion	Exp.	CEO	\$1,000	\$418	42%	\$ 1,000
2008	Donations - Council	Exp.	CEO	\$3,500	\$0	0%	\$ 1,000
2012	Non Capital Purchases	Exp.	MCS	\$500	\$3,456	691%	\$ 3,000
2022	Bank Charges	Exp.	MCS	\$17,000	\$22,057	130%	\$ 20,000
2032	Postage & Freight	Exp.	MCS	\$4,000	\$5,534	138%	\$ 5,000
2042	Computer Expenses	Exp.	MCS	\$68,000	\$70,496	104%	\$ 65,000
2043	Website Upgrade/Development	Exp.	MCS	\$14,342	\$18,874	132%	\$ 5,000
2052	Admin Vehicle Expenses	Exp.	MCS	\$16,000	\$20,242	127%	\$ 17,000
2062	Admin Legal Expenses	Exp.	CEO	\$4,000	\$2,628	66%	\$ 6,000
2072	Consultants Special Projects	Exp.	CEO	\$23,000	\$39,763	173%	\$ 25,000
2274	HR/IR Consultants	Exp.	CEO	\$5,000	\$0	0%	\$ 20,000
2277	Finance Consultants	Exp.	MCS	\$0	\$0		\$ 15,000
2275	Records Management	Exp.	MCS	\$15,000	\$5,734	38%	\$ 10,000
New	Security Monitoring	Exp.	MCS	\$0	\$0		\$ 1,000
2092	Misc Expense - Admin	Exp.	MCS	\$2,000	\$595	30%	\$ 1,000
2172	Less Admin Non Cash Realloc	Exp.	MCS	-\$56,800	-\$77,325	136%	\$ (85,000)
2182	Less Admin Cash Exp Realloc	Exp.	MCS	-\$1,269,092	-\$1,229,651	97%	\$ (1,345,660)
				<b>-\$0</b>	<b>\$62,414</b>		<b>\$0</b>
1643	Advertising - Adjustment/Refund	Inc.	MCS	\$0	-\$119		\$ -
1903	Admin Fbt Contributions	Inc.	MCS	-\$1,500	-\$1,199	80%	\$ (1,200)
2053	Sundry Misc Income - Admin	Inc.	MCS	-\$100	-\$0	0%	\$ (50)
2083	Police Licencing - Commissions	Inc.	MCS	-\$45,178	-\$45,568	101%	\$ (48,000)
2143	Photocopying	Inc.	MCS	-\$250	-\$400	160%	\$ (400)
				<b>-\$47,028</b>	<b>-\$47,287</b>	<b>101%</b>	<b>-\$49,650</b>
	<b>Governance</b>		<b>CEO</b>				
002D	Depreciation (Sch 4)	Exp.	MCS	\$8,500	\$9,611	113%	\$ 10,000
102P	Loss On Sale Of Assets (Gov)	Exp.	MCS	\$0	\$0		\$ -
1502	Members Attendance Fees	Exp.	MCS	\$103,896	\$102,865	99%	\$ 104,000
1508	Members Travelling	Exp.	MCS	\$3,000	\$2,073	69%	\$ 2,000
1512	Members Conference Expenses	Exp.	MCS	\$16,000	\$12,639	79%	\$ 16,000
1522	Members Communication Exp	Exp.	MCS	\$23,880	\$24,414	102%	\$ 27,000
1532	Election & Poll Expenses	Exp.	MCS	\$0	\$0		\$ 7,500
1542	Presidents/Dep Allowances	Exp.	MCS	\$34,304	\$34,050	99%	\$ 35,000
1562	Refreshments & F'Ns - Crs	Exp.	CEO	\$8,000	\$12,163	152%	\$ 11,000
1572	Refreshments & F'Ns - Staff	Exp.	CEO	\$7,000	\$3,366	48%	\$ 4,000
1578	Council - Special Visits	Exp.	CEO	\$1,000	\$87	9%	\$ 1,000
1582	Chambers Maint.	Exp.	R/BMC	\$120	\$195	162%	\$ 200
1592	Members Insurance	Exp.	MCS	\$16,500	\$6,946	42%	\$ 7,000
1602	Subscriptons	Exp.	MCS	\$21,000	\$21,605	103%	\$ 21,000
1612	Misc Expenses - Members Of Council	Exp.	CEO	\$4,000	\$451	11%	\$ 1,000
1624	Integrated Planning Expense	Exp.	MCS	\$30,000	\$36,047	120%	\$ 15,000



A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
2075	VROC - Shared Services	Exp.	CEO	\$10,000	\$9,482	95%	\$ 5,000
2078	VROC - Projects	Exp.	CEO	\$10,000	\$0	0%	\$ 5,000
1632	Vehicle Operating Expenses	Exp.	MCS	\$3,000	\$3,521	117%	\$ 3,000
1642	Advertising	Exp.	CEO	\$500	\$57	11%	\$ 500
1662	Audit Fees	Exp.	MCS	\$23,000	\$23,220	101%	\$ 24,000
1702	Admin Allocated To Gov. (Cash)	Exp.	MCS	\$250,818	\$307,057	122%	\$ 269,132
1712	Admin Allocated To Gov. (Non Cash)	Exp.	MCS	\$5,680	\$7,732	136%	\$ 8,500
1772	Doubtful Debt Expenses-Provision	Exp.	MCS	\$2,000	-\$17,694	-885%	\$ 2,000
2276	Corporate Logo	Exp.	MCS	\$5,000	\$3,576	72%	\$ -
1792	Legal Costs	Exp.	CEO	\$0	\$1,490		\$ 2,000
				<b>\$587,198</b>	<b>\$604,952</b>	<b>103%</b>	<b>\$580,832</b>
002P	Profit On Sale Of Assets (Gov)	Inc.	MCS	-\$1,000	\$0	0%	\$ (4,000)
1725	Contributions/Donations Gov. Recieved	Inc.	MCS	\$0	\$0		\$ -
				<b>-\$1,000</b>	<b>\$0</b>	<b>0%</b>	<b>-\$4,000</b>
<b>5. LAW, ORDER &amp; PUBLIC SAFETY</b>							
	<b><u>Animal Control</u></b>		<b>MRS</b>				
005D	Depreciation (Sch 5)	Exp.	MCS	\$505	\$1,025	203%	\$ 1,000
005P	Profit/Loss (Sch 5)	Exp.	MCS	\$0	\$0		\$ 5,000
2492	Salaries (Ac)	Exp.	MRS	\$82,000	\$85,332	104%	\$ 20,500
2522	Superannuation	Exp.	MRS	\$14,000	\$13,680	98%	\$ 13,000
2532	Other Employment Costs	Exp.	MRS	\$2,500	\$2,728	109%	\$ 2,630
2542	Conference & Training	Exp.	MRS	\$3,000	\$2,175	73%	\$ 3,000
2552	Ranger Vehicle	Exp.	MRS	\$2,000	\$5,772	289%	\$ 2,000
2802	Ranger Vehicle	Exp.	MRS	\$0	\$0		\$ -
2553	Fbt Law Order & Public Safety	Exp.	MRS	\$1,500	\$2,329	155%	\$ 1,500
2562	Dog Control Expenses	Exp.	MRS	\$200	\$1,680	840%	\$ 400
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	\$300	\$282	94%	\$ 300
2582	Other Animal Control	Exp.	MRS	\$3,000	\$4,468	149%	\$ 3,500
2583	Cat Control Expenses	Exp.	MRS	\$1,000	\$223	22%	\$ 500
2592	Audit of Dog & Cat Register	Exp.	MRS	\$1,000	\$0	0%	\$ 1,000
2602	Admin Realloc - Cash (Animal)	Exp.	MCS	\$12,541	\$12,297	98%	\$ 13,457
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MCS	\$568	\$773	136%	\$ 850
				<b>\$124,114</b>	<b>\$132,763</b>	<b>107%</b>	<b>\$68,637</b>
2653	Fines & Penalties - Dog Act	Inc.	MRS	-\$1,500	-\$1,182	79%	\$ (1,500)
2663	Impounding Fees - Dogs	Inc.	MRS	-\$500	-\$450	90%	\$ (500)
2673	Dog Registration Fees	Inc.	MRS	-\$5,500	-\$4,119	75%	\$ (4,200)
2674	Cat Registration Fees	Inc.	MRS	-\$1,500	-\$609	41%	\$ (600)
2633	Ranger Income	Inc.	MRS	-\$3,500	\$0	0%	\$ -
				<b>-\$12,500</b>	<b>-\$6,360</b>	<b>51%</b>	<b>-\$6,800</b>
	<b><u>Fire Prevention</u></b>		<b>MRS</b>				
004D	Depreciation (Sch 5)	Exp.	MCS	\$38,000	\$27,201	72%	\$ 31,000
2272	Emergency Operating Expenses	Exp.	MRS	\$2,000	\$8,073	404%	\$ 8,500
2292	Fire Hazard Reduction	Exp.	MRS	\$25,000	\$34,823	139%	\$ 30,000
2302	Ground & Aerial Inspections	Exp.	MRS	\$3,100	\$3,313	107%	\$ 3,500
2312	Education & Promotion	Exp.	MRS	\$2,900	\$5,557	192%	\$ 3,500
2322	Administration Costs	Exp.	MRS	\$1,600	\$851	53%	\$ 1,500
2342	Firefighting - Shire Resources	Exp.	MWS	\$9,000	\$7,030	78%	\$ 7,500
2372	Brigade Expenses	Exp.	MRS	\$45,000	\$53,031	118%	\$ 45,000
2382	Admin Realloc - Cash (Fire)	Exp.	MCS	\$37,623	\$36,890	98%	\$ 40,370
2442	Admin Realloc - Non Cash (Fire)	Exp.	MCS	\$568	\$773	136%	\$ 850
				<b>\$164,791</b>	<b>\$177,543</b>	<b>108%</b>	<b>\$171,720</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
2363	Fines & Penalties	Inc.	MRS	-\$250	-\$500	200%	\$ (500)
2373	Esl Levy Funding	Inc.	MCS	-\$45,000	-\$54,966	122%	\$ (45,000)
2397	ESL Capital Grant - New Fire Truck	Inc.	MCS	\$0	-\$325,343		\$ -
2383	Sale Of Fire Maps	Inc.	MCS	-\$100	-\$618	618%	\$ (500)
2393	Sundry Misc Income - Fire	Inc.	MRS	-\$400	\$0	0%	\$ (50)
				-\$45,750	-\$381,427	834%	-\$46,050
<b>Other Law Order &amp; Public Safety</b>			<b>MRS</b>				
2832	Vehicle Impounding	Exp.	MRS	\$600	\$2,250	375%	\$ 1,000
2845	Community Emergency Response	Exp.	CEO	\$0	\$0		\$ 2,000
New	Salaries	Exp.	MRS	\$0	\$0		\$ 22,000
2862	Local Law Review	Exp.	MCS	\$4,000	\$0	0%	\$ 4,000
2892	Aware Program Expenditure	Exp.	MRS	\$500	\$0	0%	\$ 500
				\$5,100	\$2,250	44%	\$29,500
2893	Sundry Income - Donations	Inc.	MRS	\$0	-\$100		\$ -
				\$0	-\$100		\$0
<b>7. HEALTH</b>							
<b>Health Insp And Administration</b>			<b>MRS</b>				
008D	Depreciation (Sch 7)	Exp.	MCS	\$7,300	\$5,400	74%	\$ 7,300
3102	Health Salaries	Exp.	MRS	\$60,000	\$58,492	97%	\$ 140,000
3103	Health Consultants	Exp.	MRS	\$35,000	\$20,057	57%	\$ -
3132	Health Superannuation	Exp.	MRS	\$8,000	\$5,412	68%	\$ 11,000
3142	Health - Staff Fbt	Exp.	MRS	\$9,500	\$12,526	132%	\$ 14,000
3152	Health - Conference & Trng	Exp.	MRS	\$3,000	\$114	4%	\$ 5,000
3162	Health - Other Employment Costs	Exp.	MRS	\$3,570	\$2,152	60%	\$ 3,150
3182	Vehicle Expenses	Exp.	MRS	\$5,000	\$6,179	124%	\$ 10,000
3192	Health Education & Training	Exp.	MRS	\$1,500	\$523	35%	\$ -
3212	Admin Alloc To Hia - Cash	Exp.	MCS	\$12,541	\$12,297	98%	\$ 13,457
3232	Enforcement Allowance	Exp.	MRS	\$15,000	\$8	0%	\$ -
3242	Analytical Expenses	Exp.	MRS	\$1,500	\$1,073	72%	\$ 1,100
3252	Admin Non Cash Realloc (Hia)	Exp.	MCS	\$852	\$1,160	136%	\$ 1,275
				\$162,763	\$125,392	77%	\$206,282
3223	Health Act Fees,Licences	Inc.	MRS	-\$600	-\$1,222	204%	\$ (600)
3233	Septic Tank Insp. Fees	Inc.	MRS	-\$100	-\$687	687%	\$ (600)
3253	Fines & Penalties	Inc.	MRS	-\$250	\$0	0%	\$ -
3283	Health Consultancy Income	Inc.	MRS	-\$29,900	-\$15,069	50%	\$ (50,000)
				-\$30,850	-\$16,979	55%	-\$51,200
<b>Maternal And Infant Health</b>			<b>MRS</b>				
007D	Depreciation (Sch 7)	Exp.	MCS	\$0	\$0		\$ -
3302	Infant Health-Donations-Equipment; Other	Exp.	MRS	\$0	\$0		\$ -
				\$0	\$0		\$0
<b>Other Health</b>			<b>CEO</b>				
009D	Depreciation (Sch 7)	Exp.	MCS	\$5,300	\$5,245	99%	\$ 5,800
3362	Doctors Surgery - Building Maint	Exp.	MRS	\$2,200	\$2,055	93%	\$ 420
				\$7,500	\$7,300	97%	\$6,220
3363	Rental Doctors Surgery	Inc.	MCS	-\$13,312	-\$12,192	92%	\$ (13,300)
				-\$13,312	-\$12,192	92%	-\$13,300
<b>Preventive Services - Pest Control</b>			<b>MRS</b>				
3322	Vermin Control	Exp.	MRS	\$500	\$280	56%	\$ 500
				\$500	\$280	56%	\$500

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved 100%	2017/2018 Budget
<b>8. EDUCATION &amp; WELFARE</b>							
<b>Other Education</b>		<b>MCS</b>					
New	Play in the Park	Exp.	MCS	\$0	\$0		\$ 1,400
3452	Smart Start-Expenses	Exp.	MCS	\$2,000	\$4,175	209%	\$ 2,500
3454	Smart Start - In Kind	Exp.	MCS	\$500	\$0	0%	\$ -
				<b>\$2,500</b>	<b>\$4,175</b>	<b>167%</b>	<b>\$3,900</b>
3456	Inc - Smartstart Donation	Inc.	MCS	\$0	\$0		\$ -
				<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Other Welfare</b>		<b>CEO</b>					
010D	Depreciation (Sch 8)	Exp.	MCS	\$0	\$0		\$ -
3468	Donation Southern Ag Care	Exp.	CEO	\$1,000	\$1,000	100%	\$ 1,000
				<b>\$1,000</b>	<b>\$1,000</b>	<b>100%</b>	<b>\$1,000</b>
<b>Pre-School</b>		<b>MCD&amp;T</b>					
006D	Depreciation (Sch 6)	Exp.	MCS	\$0	\$0		\$ -
3462	Occasional Care - Building Maint	Exp.	R/BMC	\$2,070	\$2,136	103%	\$ 2,650
3464	Occasional Care - Grounds Maint	Exp.	MWS	\$6,000	\$11,969	199%	\$ 1,000
3477	Kindy Café (3yo Kindy)	Exp.	MCS	\$0	\$0		\$ 3,343
3472	Playgroup/Toy Library - Building Maint	Exp.	R/BMC	\$4,200	\$4,566	109%	\$ 2,800
3470	Playgroup/Toy Library - Minor	Exp.	MRS	\$500	\$9,000	1800%	\$ 500
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MWS	\$1,500	\$2,072	138%	\$ 3,100
				<b>\$14,270</b>	<b>\$29,743</b>	<b>208%</b>	<b>\$13,393</b>
3463	Occasional Care - Rent	Inc.	MCS	-\$2,600	-\$3,318	128%	\$ (2,600)
New	Grant - Kindy Café (3yo Kindy)	Inc.	MCS	\$0	\$0		\$ (10,000)
3473	Playgroup/Toy Library - Fees	Inc.	MRS	-\$250	-\$8,509	3404%	\$ (250)
				<b>-\$2,850</b>	<b>-\$11,827</b>	<b>415%</b>	<b>-\$12,850</b>
<b>9. HOUSING</b>							
<b>Springhaven Lodge</b>		<b>MACS</b>					
012D	Spring H - Depreciation (Sch 9)	Exp.	MCS	\$93,800	\$105,196	112%	\$ 115,000
013D	Spring H - Depreciation (Sch 9)	Exp.	MCS	\$7,500	\$7,479	100%	\$ 8,300
010A	Annual Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
010L	Long Service Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
009P	Spring H - Loss On Sale Of Asset	Exp.	MCS	\$5,000	\$0	0%	\$ -
3742	Spring H - Fbt Costs	Exp.	MCS	\$4,500	\$6,039	134%	\$ 6,800
3752	Spring H - Salaries & Wages	Exp.	MACS	\$1,000,000	\$1,045,537	105%	\$ 1,050,000
3772	Spring H - Superannuation	Exp.	MACS	\$100,000	\$102,162	102%	\$ 105,000
3782	Spring H -Conferences & Trng	Exp.	MACS	\$27,000	\$27,624	102%	\$ 27,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	\$3,500	\$3,127	89%	\$ 3,500
3802	Spring H - Recruitment Expenses	Exp.	MACS	\$500	\$2,627	525%	\$ 2,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MCS	\$29,000	\$31,872	110%	\$ 31,900
3822	Spring H - Vehicle Expenses	Exp.	MACS	\$7,000	\$7,051	101%	\$ 7,000
3842	Spring H - Telephone	Exp.	MACS	\$6,000	\$6,029	100%	\$ 6,000
3862	Spring H - Subscriptions	Exp.	MACS	\$5,000	\$4,850	97%	\$ 5,500
3872	Spring H - Postage And Freight	Exp.	MACS	\$500	\$227	45%	\$ 1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	\$5,000	\$4,937	99%	\$ 5,500
3892	Spring H - Office Equip Maintenance	Exp.	MACS	\$2,000	\$1,682	84%	\$ 1,000
3902	Spring H - Building Operating Expenses	Exp.	MACS	\$25,000	\$34,780	139%	\$ 22,000
New	Spring H - Building Maint (Unforeseen)	Exp.	MACS	\$0	\$0		\$ 10,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	\$23,000	\$23,321	101%	\$ 26,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	\$70,000	\$79,233	113%	\$ 35,000
New	Spring H - Allied Health	Exp.	MACS	\$0	\$0		\$ 38,000
3914	Spring H - Utilities	Exp.	MACS	\$40,000	\$47,021	118%	\$ 35,000
3916	Spring H - Insurance	Exp.	MCS	\$7,000	\$20,434	292%	\$ 20,500
3922	Spring H - Cleaning & Laundry	Exp.	MACS	\$11,000	\$12,335	112%	\$ 13,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	\$5,000	\$4,498	90%	\$ 5,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	\$105,000	\$101,299	96%	\$ 105,000
3952	Spring H - Residents Activities	Exp.	MACS	\$2,500	\$2,472	99%	\$ 3,000
3962	Spring H - Public Liability Insurance	Exp.	MCS	\$6,000	\$5,741	96%	\$ 5,800
3974	Spring H - Aged Care Consulting Structural/	Exp.	MACS	\$0	\$3,007		\$ 9,500
3982	Spring H - Non Cash Admin Reallocation	Exp.	MCS	\$11,360	\$15,465	136%	\$ 17,000
3992	Spring H - Cash Admin Reallocation	Exp.	MCS	\$188,114	\$184,448	98%	\$ 201,849
				<b>\$1,790,274</b>	<b>\$1,890,490</b>	<b>106%</b>	<b>\$1,922,149</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
4003	Spring H - Resident Rent	Inc.	MACS	-\$400,000	-\$449,337	112%	\$ (440,000)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MCS	\$0	\$0		\$ -
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	-\$1,272,000	-\$1,270,312	100%	\$ (1,300,000)
4043	Spring H - Grant - Trainees (No Gst)	Inc.	MACS	-\$2,000	-\$2,204	110%	\$ (1,500)
4143	Spring H - Misc Income	Inc.	MACS	\$0	-\$36		\$ (5,000)
4053	Spring H - Grant - SIHI	Inc.	MACS	-\$648,500	-\$648,428	100%	\$ -
TBA	Spring H - Grant - Alzheimers Assoc.	Inc.	MACS	\$0	\$0		\$ (30,000)
4063	Spring H - Grant - LotteryWest	Inc.	MACS	-\$25,000	\$0	0%	\$ -
4023	Spring H - Donations	Inc.	MACS	-\$2,500	-\$4,399	176%	\$ (2,000)
4253	Spring H - Donations	Inc.	MACS	\$0	\$0		\$ -
4033	Spring H - Lodge Bonds Drawdown Non Cas	Inc.	MACS	-\$12,000	-\$7,752	65%	\$ (4,522)
				-\$2,362,000	-\$2,382,469	101%	-\$1,783,022
	Net Profit/loss Springhaven			\$571,726	\$491,978		-\$139,127
<b>Housing Other</b>				<b>MACS</b>			
4062	Loton Close ILU's - Building Maintenance	Exp.	R/BMC	\$1,000	\$4,420	442%	\$ 7,000
4064	Loton Close ILU's - Grounds Maintenance	Exp.	MWS	\$4,500	\$7,064	157%	\$ 4,900
4065	Loton Close ILU's - Utilities	Exp.	MRS	\$15,000	\$13,452	90%	\$ 15,000
4066	Loton Close ILU's - Insurance	Exp.	MCS	\$5,000	\$2,150	43%	\$ 4,400
4202	J Sullivan Units - Building Maintenance	Exp.	R/BMC	\$7,000	\$7,424	106%	\$ 6,000
4204	J Sullivan Units - Grounds Maintenance	Exp.	MWS	\$6,100	\$5,690	93%	\$ 1,500
4205	J Sullivan Units - Utilities	Exp.	MRS	\$3,000	\$8,175	272%	\$ 7,300
4206	J Sullivan Units - Insurance	Exp.	MCS	\$1,400	\$1,405	100%	\$ 1,400
				\$43,000	\$49,778	116%	\$47,500
4083	Loton Close ILU's - Rent	Inc.	MACS	-\$61,460	-\$62,414	102%	\$ (115,000)
4103	Loton Close ILU's - Power Recoups	Inc.	MACS	-\$6,000	-\$7,565	126%	\$ (8,000)
4313	Loton Close ILU's - Grant - SIHI	Inc.	MACS	-\$820,000	-\$726,008	89%	\$ (93,992)
4323	J Sullivan Units - Grant - SIHI	Inc.	MACS	-\$67,593	-\$57,593	85%	\$ (10,000)
4203	J Sullivan Units - Rent	Inc.	MACS	-\$27,000	-\$36,975	137%	\$ (29,000)
				-\$982,053	-\$890,555	91%	-\$255,992

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved 100%	2017/2018 Budget
<b>Council Staff</b>		<b>CEO</b>					
011D	Depreciation (Sch 9)	Exp.	MCS	\$17,200	\$17,095	99%	\$ 18,900
3768	Staff Housing - Building Maintenance	Exp.	R/BMC	\$5,000	\$26,946	539%	\$ 11,100
3769	Staff Housing - Operating Expenses	Exp.	MRS	\$4,700	\$346	7%	\$ 10,500
3764	Staff Housing - Ground Maint. Various	Exp.	MWS	\$4,350	\$7,760	178%	\$ 3,000
				<b>\$31,250</b>	<b>\$52,148</b>	<b>167%</b>	<b>\$43,500</b>
016P	Profit or Loss Sale Of Assets	Inc.	MCS	\$0	\$0		\$ -
3703	Residential Rental - Staff	Inc.	MRS	-\$17,000	-\$25,142	148%	\$ (25,000)
				<b>-\$17,000</b>	<b>-\$25,142</b>	<b>148%</b>	<b>-\$25,000</b>
<b>10. COMMUNITY AMENITIES</b>							
<b>Other Community Amenities</b>		<b>Cemeteries MCS, Public Conveniences MWS</b>					
015D	Depreciation (Sch 10)	Exp.	MCS	\$10,000	\$9,964	100%	\$ 11,000
5998	Profit On Sale Of Assets	Exp.	MCS	\$0	\$0		\$ -
6001	Cemetery - Grave Digging	Exp.	MWS	\$24,000	\$41,223	172%	\$ 35,000
6006	Kojonup Cemetery - Niche Wall Maintenance	Exp.	MWS	\$300	\$464	155%	\$ 800
6002	Kojonup Cemetery- Grounds Maintenance	Exp.	MWS	\$20,500	\$16,590	81%	\$ 15,300
6000	Kojonup Cemetery-Remove/Replant Trees	Exp.	MWS	\$1,500	\$8,245	550%	\$ 2,600
6012	Boscabel Cemetery - Grounds Maint	Exp.	MWS	\$700	\$109	16%	\$ 800
6014	Muradup Cemetery - Grounds Maintenance	Exp.	MWS	\$4,000	\$718	18%	\$ 1,500
6042	Harrison Place Conveniences - Maint	Exp.	R/BMC	\$3,465	\$269	8%	\$ 2,000
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	\$7,500	\$9,462	126%	\$ 9,000
6024	Curly Wig - Building Maintenance	Exp.	R/BMC	\$1,565	\$59	4%	\$ 2,060
6034	CWA - Building Maintenance	Exp.	R/BMC	\$9,600	\$3,714	39%	\$ 5,000
6064	Men's Shed - Building Maintenance	Exp.	R/BMC	\$1,000	\$386	39%	\$ 970
6052	Upgrade Town Street & Park Seating	Exp.	MWS	\$2,000	\$0	0%	\$ -
New	Townscape Plan	Exp.	MWS	\$0	\$0		\$ 20,000
6112	Community Resource Centre / Telecentre	Exp.	CEO	\$1,400	\$1,573	112%	\$ 1,400
6132	Community Bus Maintenance	Exp.	MWS	\$1,950	\$3,743	192%	\$ 3,750
6134	YMCA Bus Operating	Exp.	MWS	\$0	\$0		\$ 1,000
6142	Admin Non Cash Realloc (Community Dev.)	Exp.	MCS	\$1,420	\$1,933	136%	\$ 2,125
6152	Admin Cash Realloc (Community Develop)	Exp.	MCS	\$28,217	\$27,667	98%	\$ 30,277
6062	Salaries (Community Development)	Exp.	MCD&T	\$70,000	\$62,930	90%	\$ 72,000
6082	Superannuation	Exp.	MCD&T	\$7,000	\$8,610	123%	\$ 7,000
6092	Employee Insurances	Exp.	MCS	\$550	\$0	0%	\$ 550
6102	Conference & Trng	Exp.	MCD&T	\$2,000	\$1,353	68%	\$ 3,200
6153	Youth Activities / Events	Exp.	MCD&T	\$2,500	\$1,830	73%	\$ 23,500
6154	Events - Community	Exp.	MCD&T	\$13,500	\$2,539	19%	\$ 19,000
New	Events - Marketing & Community Collateral	Exp.	MCD&T	\$0	\$0		\$ 7,000
6103	Community Development Consultants	Exp.	MCD&T	\$5,000	\$9,923	198%	\$ 5,000
6167	Comm Development - Subscriptions	Exp.	MCD&T	\$500	\$0	0%	\$ 500
6168	Comm Development - Minor New	Exp.	MCD&T	\$500	\$378	76%	\$ 1,000
				<b>\$220,667</b>	<b>\$213,683</b>	<b>97%</b>	<b>\$283,332</b>
6013	Cemetery Fees (Inc Gst)	Inc.	MCS	-\$23,500	-\$21,888	93%	\$ (22,000)
6023	Cemetery Fees Licences (Not Inc Gst)	Inc.	MCS	-\$150	-\$4,677	3118%	\$ (5,000)
6123	Events Revenue	Inc.	MCD&T	-\$18,000	\$0	0%	\$ (200)
6173	Small Grants	Inc.	MCD&T	\$0	-\$5,899		\$ -
New	Grant - Y-Cultural Grants (Murals)	Inc.	MCD&T	\$0	\$0		\$ (4,000)
New	Grant - Southern Edge Arts	Inc.	MCD&T	\$0	\$0		\$ (15,000)
New	Grant - Department of Children & Families	Inc.	MCD&T	\$0	\$0		\$ (3,000)
New	Grant - Country Arts Bursary	Inc.	MCD&T	\$0	\$0		\$ (1,200)
6133	Community Bus Hire	Inc.	MCS	-\$1,000	-\$1,674	167%	\$ (1,700)
6135	Ymca Bus Hire	Inc.	MCS	-\$100	\$0	0%	\$ (100)
				<b>-\$42,750</b>	<b>-\$34,139</b>	<b>80%</b>	<b>-\$52,200</b>
<b>Other Sanitation</b>		<b>MRS</b>					
5027	Verge Pick Up - Green Waste	Exp.	MRS	\$7,000	\$6,816	97%	\$ 7,000
5251	Street Bins Collection - Contract	Exp.	MRS	\$25,000	\$33,971	136%	\$ 30,000
5252	Street Bins Collection	Exp.	MWS	\$2,450	\$918	37%	\$ 5,000
5262	Replace/Aquire New Street Bins	Exp.	MWS	\$2,500	\$2,467	99%	\$ 1,000
				<b>\$36,950</b>	<b>\$44,171</b>	<b>120%</b>	<b>\$43,000</b>
5303	Litter Infringements	Inc.	MRS	\$0	\$0		\$ -

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
<b>Protection Of Environment</b>		<b>CEO</b>					
114D	Depn (Env) Sch 10	Exp.	MCS	\$0	\$0		\$ -
040D	Depreciation (Sch 10)	Exp.	MCS	\$0	\$0		\$ -
5619	Southern Dirt Contribution	Exp.	CEO	\$15,200	\$15,561	102%	\$ 15,200
5612	NRM - Office Expenses	Exp.	CEO	\$500	\$1,082	216%	\$ 1,000
5616	NRM - Consultancy Fees	Exp.	CEO	\$7,500	\$27,864	372%	\$ 25,000
5601	NRM - Vehicle Costs	Exp.	CEO	\$0	\$100		\$ 500
5614	NRM - SWCC Project	Exp.	CEO	\$0	\$8,059		\$ 10,000
5712	NRM - LotteryWest Grant Expenditure	Exp.	CEO	\$0	\$0		\$ 20,000
5722	NRM - State NRM Grant Expenditure	Exp.	CEO	\$0	\$0		\$ 20,000
5686	NRM - Enviromental Reserve M'ment	Exp.	CEO	\$12,000	\$9,307	78%	\$ 11,300
5681	Noxious Weeds	Exp.	MWS	\$3,800	\$5,341	141%	\$ 8,340
New	Class A Reserve	Exp.	CEO	\$0	\$0		\$ 2,000
5742	Admin Non Cash Realloc (Env)	Exp.	MCS	\$1,420	\$1,933	136%	\$ 2,125
5752	Admin Cash Realloc (Env)	Exp.	MCS	\$25,082	\$24,593	98%	\$ 26,913
				<b>\$65,502</b>	<b>\$93,840</b>	<b>143%</b>	<b>\$142,378</b>
5603	NRM - Grants	Inc.	CEO	-\$20,000	-\$81,705	409%	\$ -
5613	NRM - Contributions	Inc.	MCS	\$0	\$0		\$ -
5623	Rent - Southern Dirt	Inc.	MCS	-\$5,200	\$0	0%	\$ (5,200)
				<b>-\$25,200</b>	<b>-\$81,705</b>	<b>324%</b>	<b>-\$5,200</b>
<b>Sanitation - Household Refuse</b>		<b>MRS</b>					
020P	Loss on Sale of Asset (Sch 10)	Exp.	MCS	\$0	\$0		\$ -
014D	Depreciation (Sch 10)	Exp.	MCS	\$3,300	\$3,222	98%	\$ 3,560
5022	Refuse Collection (Kerbside)	Exp.	MRS	\$52,000	\$54,011	104%	\$ 52,520
5012	Refuse Site - Maintenance	Exp.	MRS	\$20,000	\$29,594	148%	\$ 10,000
New	Refuse Site - Rehabilitation	Exp.	MRS	\$0	\$0		\$ 10,000
5002	Recycling Depot/Transfer Stn - Contract	Exp.	MRS	\$75,200	\$72,069	96%	\$ 75,950
5122	Recycling Collection (Kerbside)	Exp.	MRS	\$52,000	\$58,849	113%	\$ 52,520
5142	Recycling Education	Exp.	MRS	\$500	\$0	0%	\$ 500
5123	Waste Management Planning	Exp.	MRS	\$5,000	\$0	0%	\$ 5,000
5036	Cash Admin Realloc (Refuse)	Exp.	MCS	\$0	\$0		\$ -
5037	Non Cash Admin Realloc (Refuse)	Exp.	MCS	\$0	\$0		\$ -
				<b>\$208,000</b>	<b>\$217,744</b>	<b>105%</b>	<b>\$210,050</b>
5023	Collection Charges (Kerbside)	Inc.	MCS	-\$218,340	-\$221,383	101%	\$ (228,024)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	-\$2,200	-\$2,200	100%	\$ (2,200)
5183	Sale of Recyclables	Inc.	MRS	-\$2,000	\$0	0%	\$ -
010P	Profit on Sale of Assets (Sch 10)	Inc.	MCS	\$0	\$0		\$ -
				<b>-\$222,540</b>	<b>-\$223,583</b>	<b>100%</b>	<b>-\$230,224</b>
<b>Town Planning &amp; Reg Development</b>		<b>MRS</b>					
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MCS	\$568	\$773	136%	\$ 850
5842	Town Planning Salaries	Exp.	MRS	\$75,000	\$57,537	77%	\$ 70,000
5872	Superannuation (Town.Plng)	Exp.	MRS	\$7,000	\$4,926	70%	\$ 7,000
5882	Emp Insurances (Town.Plng)	Exp.	MCS	\$1,120	\$0	0%	\$ 1,120
5922	T.P.S. Scheme - Review	Exp.	MRS	\$5,000	\$0	0%	\$ 5,000
5923	Town Planning Consultants	Exp.	MRS	\$3,000	\$0	0%	\$ 3,000
5954	Municipal Heritage Review	Exp.	CEO	\$4,138	\$8,145	197%	\$ -
5952	Town Planning - Legal Costs	Exp.	MRS	\$3,000	\$0	0%	\$ 3,000
5953	Legal Costs Recovered	Exp.	MRS	\$0	\$455		\$ -
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MCS	\$12,541	\$12,297	98%	\$ 13,457
				<b>\$111,367</b>	<b>\$84,132</b>	<b>76%</b>	<b>\$103,427</b>
5973	Town.Plng Fees & Charges	Inc.	MRS	-\$5,000	-\$7,206	144%	\$ (5,000)
				<b>-\$5,000</b>	<b>-\$7,206</b>	<b>144%</b>	<b>-\$5,000</b>



A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved 100%	2017/2018 Budget
<b>11. RECREATION &amp; CULTURE</b>							
<b>Heritage Other Culture</b>				<b>CEO</b>			
019D	Depreciation (Sch 11)	Exp.	MCS	\$1,150	\$1,107	96%	\$ 1,225
7002	Cash Cont - Historical Soc.	Exp.	CEO	\$3,000	\$0	0%	\$ 3,000
7012	Historical Soc. Rooms	Exp.	CEO	\$75	\$53	70%	\$ 80
7022	Old Military Barracks	Exp.	CEO	\$200	\$170	85%	\$ 200
7024	Old P/Office Grounds Maint	Exp.	MWS	\$1,290	\$976	76%	\$ 1,790
7032	Elverd Cottage - Building Mtce	Exp.	R/BMC	\$1,100	\$1,529	139%	\$ 1,810
7034	Elverd Cottage - Ground Maint	Exp.	MWS	\$1,400	\$501	36%	\$ 1,200
7106	Showgrounds - Building Maintenance	Exp.	R/BMC	\$3,400	\$9,536	280%	\$ 7,315
7101	Annual Show - Works Assistance	Exp.	MWS	\$15,000	\$17,739	118%	\$ 10,000
7111	Great Southern Display Community Donat	Exp.	CEO	\$300	\$0	0%	\$ -
7122	Wildflower Weekend	Exp.	MCD&T	\$5,000	\$1,393	28%	\$ 5,000
7222	Military Barracks - Ground Maint	Exp.	MWS	\$1,550	\$2,259	146%	\$ 2,650
7128	Kojonup Bush Tucker & Sculpture Trail	Exp.	MCD&T	\$500	\$0	0%	\$ -
				<b>\$33,965</b>	<b>\$35,263</b>	<b>104%</b>	<b>\$34,270</b>
7243	Grant Funding Kojonup Bush Tucker & Sculp	Inc.	MRS	\$0	\$0		\$ -
				<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Libraries</b>				<b>MCS</b>			
018D	Depreciation (Sch 11)	Exp.	MCS	\$0	\$0		\$ -
6812	Library Salaries	Exp.	MCS	\$68,000	\$68,016	100%	\$ 68,000
6842	Superannuation (Lib.)	Exp.	MCS	\$6,500	\$5,932	91%	\$ 6,200
6852	Emp Insurances (Lib)	Exp.	MCS	\$2,135	\$2,277	107%	\$ 2,300
6862	Conference & Training (Lib)	Exp.	MCS	\$500	\$340	68%	\$ 1,000
6882	Library Operating Expenses	Exp.	MCS	\$2,500	\$2,559	102%	\$ 3,000
6892	Lib Software Licencing	Exp.	MCS	\$1,000	\$551	55%	\$ 2,000
6902	Library Resource Purchases	Exp.	MCS	\$3,000	\$2,524	84%	\$ 3,000
6903	Library Regional Activity Plan Contribution	Exp.	MCS	\$1,100	\$1,050	95%	\$ 1,100
6907	Library-Replace Lost/Damaged Books	Exp.	MCS	\$500	\$200	40%	\$ 200
6912	Book Exchanges	Exp.	MCS	\$300	\$0	0%	\$ -
6942	Admin Cash Realloc (Lib)	Exp.	MCS	\$12,541	\$12,297	98%	\$ 13,457
6952	Admin Non Cash Realloc (Lib)	Exp.	MCS	\$1,420	\$1,933	136%	\$ 2,125
				<b>\$99,496</b>	<b>\$97,680</b>	<b>98%</b>	<b>\$102,382</b>
6963	Library Fines & Penalties - Lost Books	Inc.	MCS	-\$10	\$41	-408%	\$ (50)
6973	Sundry Income	Inc.	MCS	-\$100	-\$64	64%	\$ (50)
				<b>-\$110</b>	<b>-\$24</b>	<b>21%</b>	<b>-\$100</b>
<b>Other Recreation And Sport</b>				<b>MCD&amp;T</b>			
017D	Depreciation (Sch 11)	Exp.	MCS	\$214,300	\$209,114	98%	\$ 231,237
033P	Loss On Sale Of Assets Other Recreation)	Exp.	MCS	\$0	\$0		\$ -
6362	Kojonup Springs Conveniences	Exp.	MWS	\$14,660	\$13,924	95%	\$ 10,550
6364	Kojonup Springs - Ground Maint	Exp.	MWS	\$18,800	\$14,804	79%	\$ 15,000
6372	Apex Park Conveniences - Operating	Exp.	MWS	\$27,760	\$33,717	121%	\$ 31,765
TBA	Apex Park Conveniences- Building Maint.	Exp.	MWS	\$0	\$0		\$ 2,000
6374	Apex Park - Grounds Maint	Exp.	MWS	\$41,450	\$44,703	108%	\$ 44,050
6382	Railway Reserve Conveniences	Exp.	MWS	\$2,300	\$2,088	91%	\$ 2,170
6394	Railway Reserve - Grounds Maint	Exp.	MWS	\$10,000	\$14,143	141%	\$ 13,265
6502	CSRFF - Shire 1/3 Contribution	Exp.	MCDT	\$0	\$7,500		\$ -
6402	Sports Complex - Netball Conveniences	Exp.	MWS	\$3,240	\$3,571	110%	\$ 3,640
6554	Sports Complex - Building Maint	Exp.	MRS	\$10,000	\$10,093	101%	\$ 10,000
6404	Sports Complex - Grounds Maint	Exp.	MWS	\$121,637	\$116,269	96%	\$ 100,000
6552	Sports Complex - Cleaning	Exp.	MWS	\$7,600	\$7,355	97%	\$ 6,070
6477	Sports Complex - Utilities & Insurance	Exp.	MCD&T	\$15,000	\$9,372	62%	\$ 11,000
6408	Sports Complex - Conveniences	Exp.	MWS	\$7,000	\$6,355	91%	\$ 4,800
6414	Sports Complex - Reticulation	Exp.	MWS	\$3,000	\$1,287	43%	\$ 3,000
6434	Water - Turkey Nest Dam Maintenance	Exp.	MWS	\$8,150	\$8,521	105%	\$ 7,000
New	Water - Showgrounds Dam Maintenance	Exp.	MWS	\$0	\$0		\$ 3,000
6412	Hillman Park - Grounds Maintenance	Exp.	MWS	\$15,000	\$14,471	96%	\$ 10,000
6392	Newstead Park - Grounds Maint	Exp.	MWS	\$7,600	\$12,394	163%	\$ 12,400
6422	Kojonup Bk (Piesse Park) - Grounds Maint	Exp.	MWS	\$12,783	\$13,085	102%	\$ 12,200
6444	Muradup Townsite Grounds	Exp.	MWS	\$10,300	\$14,434	140%	\$ 14,000
6452	Playground Safety & Minor Upgrades	Exp.	MWS	\$2,300	\$351	15%	\$ 2,300
6454	Kojonup Town Entrances	Exp.	MWS	\$1,800	\$3,923	0%	\$ 3,800
6479	Demolish Pistol Club Building	Exp.	MRS	\$18,000	\$17,225	96%	\$ 5,000

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
6474	Industrial Area Slashing & Spraying	Exp.	MWS	\$600	\$1,834	306%	\$ 4,000
6478	Kids Sport Program Expenditure	Exp.	MCD&T	\$3,812	\$4,124	108%	\$ 4,500
6492	Myrtle Benn Reserve	Exp.	MWS	\$1,000	\$1,137	114%	\$ 5,600
6494	Sundry Reserves	Exp.	MWS	\$10,800	\$19,436	180%	\$ 17,920
6792	Admin Cash Reallocated (Other Recreation)	Exp.	MCS	\$24,455	\$33,147	136%	\$ 26,240
				<b>\$613,347</b>	<b>\$638,374</b>	<b>104%</b>	<b>\$ 616,507</b>
6503	Csrff Funding	Inc.	MCD&T	\$0	\$0		\$ -
6564	Kidsport Funding	Inc.	MCD&T	-\$4,500	-\$3,500	78%	\$ (4,500)
6563	Vehicle Reimbursement - Club Dev Off	Inc.	MCS	-\$5,000	\$0	0%	\$ (5,000)
6513	Contrib-Foot Club Sports Complex	Inc.	MCS	-\$5,400	-\$5,509	102%	\$ (5,400)
6523	Complex Bldg Fees	Inc.	MCS	-\$2,200	-\$2,917	133%	\$ (2,800)
6533	Rec Ground Lease Fees	Inc.	MCS	-\$2,700	-\$2,023	75%	\$ (2,700)
6553	Contribution-Dept Education - Oval	Inc.	MCS	-\$34,000	-\$27,173	80%	\$ (31,560)
				<b>-\$53,800</b>	<b>-\$41,122</b>	<b>76%</b>	<b>-\$51,960</b>
<b>Public Halls &amp; Civic Centres</b>		<b>MCD&amp;T</b>					
016D	Depreciation (Sch 11)	Exp.	MCS	\$35,100	\$34,767	99%	\$ 37,590
017P	Profit or Loss on Sale Recreation & Culture	Inc.	MCS	\$0	\$0		\$ -
6202	Memorial Hall - Cleaning & Conveniences	Exp.	MWS	\$16,800	\$14,663	87%	\$ 14,000
6214	Memorial Hall - Building Maint	Exp.	R/BMC	\$15,200	\$18,552	122%	\$ 16,000
6224	Memorial Hall - Grounds Maint	Exp.	MWS	\$5,200	\$5,743	110%	\$ 7,100
6222	Memorial Hall - Minor Purchases	Exp.	MWS	\$0	\$12		\$ -
6216	Mobrup Hall - Building Expenses	Exp.	R/BMC	\$0	\$7		\$ 7
6218	Muradup Hall - Building Expenses	Exp.	R/BMC	\$1,500	\$1,377	92%	\$ 4,600
New	Qualeup Hall - Building Expenses	Exp.	R/BMC	\$0	\$0		\$ 3,000
6212	RSL Hall Cleaning & Conveniences	Exp.	MWS	\$4,300	\$4,354	101%	\$ 3,200
6324	RSL Hall Building Maint	Exp.	R/BMC	\$2,800	\$5,866	210%	\$ 5,200
				<b>\$80,900</b>	<b>\$85,340</b>	<b>105%</b>	<b>\$90,697</b>
6203	Memorial Hall Rentals	Inc.	MCD&T	-\$3,000	-\$5,180	173%	\$ (4,400)
6225	Lotteries Grant - Theatrical Society	Inc.	MCD&T	-\$300,000	\$0	0%	\$ (300,000)
6213	Rsl Hall Rentals	Inc.	MCD&T	-\$1,000	-\$3,754	375%	\$ (3,500)
				<b>-\$304,000</b>	<b>-\$8,934</b>	<b>3%</b>	<b>-\$307,900</b>
<b>Swimming Areas &amp; Beaches</b>		<b>MCD&amp;T</b>					
031P	Loss on Sale of Assets (Pool)	Exp.	MCS	\$0	\$0		\$ -
012A	Annual Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
6292	Admin Cash Reallocated (Pool)	Exp.	MCS	\$12,541	\$682	5%	\$ 13,457
New	Structural Assessment Report	Exp.	R/BMC	\$0	\$0		\$ 40,000
6257	Utilities	Exp.	MRS	\$38,000	\$38,472	101%	\$ 38,000
6254	Consumables & Minor Expenses	Exp.	MRS	\$5,000	\$4,941	99%	\$ 5,000
6258	Insurance	Exp.	MRS	\$6,600	\$8,287	126%	\$ 8,300
6252	Building Maintenance	Exp.	R/BMC	\$2,730	\$2,686	98%	\$ 2,750
6261	Maintenance - Builder	Exp.	MRS	\$1,500	\$1,876	125%	\$ 1,500
6262	Grounds Maintenance	Exp.	MWS	\$9,800	\$7,161	73%	\$ 10,000
6272	Equipment Maintenance	Exp.	MRS	\$7,000	\$5,737	82%	\$ 7,000
6352	Salaries	Exp.	MRS	\$75,000	\$71,488	95%	\$ 75,000
6353	Superannuation	Exp.	MRS	\$7,000	\$7,519	107%	\$ 7,500
6354	Conferences & Training	Exp.	MRS	\$2,000	\$864	43%	\$ 4,000
				<b>\$167,171</b>	<b>\$149,713</b>	<b>90%</b>	<b>\$ 212,507</b>
6294	Entry Fees	Inc.	MRS	-\$22,000	-\$19,416	88%	\$ (22,000)
6293	Miscellaneous Revenue	Inc.	MRS	\$0	-\$232		\$ -
6303	Grant -S/Pool Op Subsidy	Inc.	MRS	-\$32,500	-\$32,000	98%	\$ (32,500)
				<b>-\$54,500</b>	<b>-\$51,648</b>	<b>95%</b>	<b>-\$54,500</b>
<b>Television &amp; Radio Rebroadcast</b>		<b>MCS</b>					
6752	Television Translator	Exp.	MWS	\$220	\$22	10%	\$ 200
6772	VHF Repeater Operating/Maintenance	Exp.	CEO	\$250	\$551	221%	\$ 550
				<b>\$470</b>	<b>\$573</b>	<b>122%</b>	<b>\$750</b>



A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
<b>12.</b>	<b>TRANSPORT</b>						
	<b>Airport Control</b>		<b>MWS</b>				
7762	Airport Building - Maintenance	Exp.	R/BMC	\$1,580	\$2,080	132%	\$ 3,530
7764	Airport Building - Cleaning	Exp.	MWS	\$700	\$342	49%	\$ 800
7772	Airstrip Operations	Exp.	MRS	\$500	\$0	0%	\$ 500
7774	Airstrip Ground Maint	Exp.	MWS	\$13,253	\$14,220	107%	\$ 10,200
				<b>\$16,033</b>	<b>\$16,641</b>	<b>104%</b>	<b>\$15,030</b>
7773	Billboard Advertising	Inc.	MCS	\$0	-\$7,055		\$ -
7794	RADS Grant Airstrip	Inc.	MRS	-\$20,000	\$0	0%	\$ (47,870)
				<b>-\$20,000</b>	<b>-\$7,055</b>	<b>35%</b>	<b>-\$47,870</b>
	<b>Const. Sts,Rds,Bridges,Depots</b>		<b>MWS</b>				
020D	Depreciation (Sch 12)	Exp.	MCS	\$1,686,500	\$1,715,697	102%	\$ 1,720,000
				<b>\$1,686,500</b>	<b>\$1,715,697</b>	<b>102%</b>	<b>\$1,720,000</b>
7375	Grant - MRWA Direct	Inc.	MWS	-\$132,800	-\$139,772	105%	\$ (140,000)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	-\$678,000	-\$256,000	38%	\$ (790,000)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	-\$1,235,265	-\$1,159,115	94%	\$ (1,024,826)
1344	Grant - FAGS - Bridges	Inc.	MCS	\$0	\$0		\$ -
7465	Grant - Blackspot	Inc.	MWS	\$0	\$0		\$ -
				<b>-\$2,046,065</b>	<b>-\$1,554,887</b>	<b>76%</b>	<b>-\$1,954,826</b>
	<b>Mtce Sts,Rds,Bridges,Depots</b>		<b>MWS</b>				
7632	Town Streets - Drainage Mtce	Exp.	MWS	\$20,000	\$12,732	64%	\$ 20,000
7652	Road Maintenance	Exp.	MWS	\$0	\$0		\$ -
7662	Bridge Maintenance	Exp.	MWS	\$40,000	\$25,337	63%	\$ 38,800
7672	Footpath Maintenance	Exp.	MWS	\$4,300	\$9,796	228%	\$ 7,000
7682	Lighting Of Streets	Exp.	MCS	\$50,000	\$51,725	103%	\$ 53,000
7692	Depot Maint	Exp.	MWS	\$35,500	\$34,651	98%	\$ 34,820
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	\$4,100	\$7,849	191%	\$ 9,200
7695	Depot - OHS Minor Items	Exp.	MWS	\$1,000	\$555	56%	\$ 1,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MCS	\$265,818	\$245,930	93%	\$ 269,132
7704	Depot Cleaning	Exp.	MWS	\$16,000	\$16,051	100%	\$ 16,000
RM01	Grading	Exp.	MWS	\$478,000	\$425,752	89%	\$ 478,000
RM02	Grading - Summer	Exp.	MWS	\$0	\$0		\$ -
RM03	Drainage Maintenance	Exp.	MWS	\$110,000	\$150,904	137%	\$ 110,000
RM04	Bitumen Patching/Repair	Exp.	MWS	\$63,500	\$92,298	145%	\$ 65,000
RM05	Guide Post & Signage	Exp.	MWS	\$48,500	\$33,179	68%	\$ 30,000
RM06	Roadside Spraying	Exp.	MWS	\$39,000	\$28,817	74%	\$ 34,000
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	\$45,000	\$74,585	166%	\$ 45,000
RM10	Traffic Counter Transportation	Exp.	MWS	\$500	\$161	32%	\$ 700
RM11	Kerb Maintenance	Exp.	MWS	\$3,000	\$779	26%	\$ 2,000
RM15	Trees Rural Major Works	Exp.	MWS	\$90,100	\$39,676	44%	\$ 60,000
RM16	Townsite-Kojonup-Verge Mtce	Exp.	MWS	\$64,000	\$90,959	142%	\$ 72,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	\$15,000	\$13,273	88%	\$ 13,000
RM18	Townsite Trees - Watering Etc - Mtce	Exp.	MWS	\$4,250	\$11,723	276%	\$ -
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	\$15,000	\$16,872	112%	\$ 15,000
RM20	Road Accident Recovery	Exp.	MWS	\$0	\$0		\$ 5,000
RM21	Storm Damage - Wandrra Expense	Exp.	MWS	\$83,016	\$107,803	130%	\$ -
RM22	Removal of Street Trees	Exp.	MWS	\$7,000	\$6,208	89%	\$ 7,000
RM23	Townsite Street Sweeping	Exp.	MWS	\$10,000	\$7,898	79%	\$ 10,000
RM24	Carpark Line marking	Exp.	MWS	\$10,000	\$11,020	110%	\$ 5,000
				<b>\$1,522,584</b>	<b>\$1,516,534</b>	<b>100%</b>	<b>\$1,400,652</b>
7699	Grant WANDRRA Funding	Inc.	MCS	-\$62,262	-\$24,802	40%	\$ -
7605	Sale of Small Items	Inc.	MWS	\$0	\$0		\$ -
7683	Street Light Contribution - MRWA	Inc.	MCS	-\$9,000	-\$9,194	102%	\$ (9,000)
				<b>-\$71,262</b>	<b>-\$33,996</b>	<b>48%</b>	<b>-\$9,000</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
<b>13.</b>	<b>ECONOMIC SERVICES</b>						
	<b>Building Control</b>		<b>MRS</b>				
8552	Building Admin. Salaries	Exp.	MRS	\$85,000	\$93,554	110%	\$ 85,000
8572	Building Superannuation	Exp.	MCS	\$11,000	\$18,183	165%	\$ 12,000
8602	Other Emp Costs (Bldg)	Exp.	MCS	\$2,400	\$2,277	95%	\$ 4,060
8612	Vehicle Operating	Exp.	MRS	\$5,000	\$5,403	108%	\$ 5,000
8622	Building Control Expenses	Exp.	MRS	\$5,000	\$4,019	80%	\$ 5,000
8632	Asbestos Management Plan	Exp.	MRS	\$5,000	\$0	0%	\$ -
8672	Admin Realloc Cash (Bldg)	Exp.	MCS	\$12,541	\$12,297	98%	\$ 13,457
8682	Admin Realloc Non Cash (Bldg)	Exp.	MCS	\$568	\$773	136%	\$ 850
				<b>\$126,509</b>	<b>\$136,506</b>	<b>108%</b>	<b>\$125,367</b>
8653	Building Licences	Inc.	MRS	-\$8,000	-\$9,979	125%	\$ (9,500)
8663	Bciff & Brb Commissions	Inc.	MRS	-\$150	-\$249	166%	\$ (250)
8633	Private Pool Inspection Charges	Inc.	MRS	-\$2,400	\$0	0%	\$ (2,400)
8643	Shared Resources	Inc.	MRS	-\$21,850	-\$21,067	96%	\$ (17,000)
				<b>-\$32,400</b>	<b>-\$31,295</b>	<b>97%</b>	<b>-\$29,150</b>
	<b>Other Economic Services</b>		<b>MRS</b>				
014P	Profit/Loss (Sch 13)	Exp.	MCS	\$5,300	\$0	0%	\$ -
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MCS	\$2,350	\$2,322	99%	\$ 2,560
8942	Loss On Disposal Of Assets-Indust Land	Exp.	MCS	\$0	\$0		\$ -
8011	Wash Down Bay - Repairs	Exp.	MWS	\$6,606	\$6,407	97%	\$ 7,140
8801	Wash Down Bay - Other	Exp.	MRS	\$0	\$0		\$ -
8807	Wash Down Bay - Utility Charges	Exp.	MRS	\$23,000	\$10,928	48%	\$ 12,000
8800	Saleyards - Ground Maintenance	Exp.	MWS	\$4,700	\$11,181	238%	\$ 5,700
8808	Saleyards - Insurances	Exp.	MCS	\$440	\$400	91%	\$ 280
8802	Saleyards - Other	Exp.	MWS	\$1,050	\$1,665	159%	\$ 1,000
8912	Land Development Expenses	Exp.	CEO	\$2,000	\$6,545	327%	\$ 2,000
				<b>\$45,446</b>	<b>\$39,449</b>	<b>87%</b>	<b>\$30,680</b>
8013	Washdownbay Fees	Inc.	MRS	-\$27,000	-\$23,700	88%	\$ (25,000)
8803	Saleyards - Income	Inc.	MRS	-\$10,000	-\$16,353	164%	\$ (20,000)
				<b>-\$37,000</b>	<b>-\$40,053</b>	<b>108%</b>	<b>-\$45,000</b>
	<b>Rural Services</b>		<b>MRS</b>				
023D	Depreciation (Sch 13)	Exp.	MCS	\$5,200	\$6,560	126%	\$ 7,250
8002	Water Standpipes	Exp.	MRS	\$14,000	\$12,144	87%	\$ 9,500
8006	Rural Street Addressing	Exp.	MCS	\$2,000	\$637	32%	\$ 500
				<b>\$21,200</b>	<b>\$19,341</b>	<b>91%</b>	<b>\$17,250</b>
8003	Water Standpipe Charges	Inc.	MRS	-\$10,000	-\$5,671	57%	\$ (12,000)
8103	GSDC Grant - Water Re-use	Inc.	MRS	-\$70,000	-\$72,893	104%	\$ -
8113	Dep't of Water Grant - Water Re-use	Inc.	MRS	-\$100,000	-\$96,818	97%	\$ (66,000)
				<b>-\$180,000</b>	<b>-\$175,382</b>	<b>97%</b>	<b>-\$78,000</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
<b>Tourism &amp; Area Promotion - The Kodja Place</b>				<b>MCD&amp;T</b>		<b>100%</b>	
013P	Loss On Sale Of Assets (Sch 13)	Exp.	MCS	\$0	\$0		\$ -
022D	Depreciation (Sch 13)	Exp.	MCS	\$196,400	\$194,836	99%	\$ 195,000
017A	Annual Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
017L	Long Service Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
New	Marketing Distribution	Exp.	MCD&T	\$0	\$0		\$ 2,000
New	Signage	Exp.	MCD&T	\$0	\$0		\$ 10,000
8109	Story Area (Mosaic)	Exp.	MCD&T	\$21,200	\$15,392	73%	\$ 11,000
New	Story Area (Digital)	Exp.	MCD&T	\$0	\$0		\$ 17,500
8110	Catering	Exp.	MCD&T	\$5,500	\$5,044	92%	\$ 10,000
New	Activity (Educational)	Exp.	MCD&T	\$0	\$0		\$ 3,000
8126	Insurances - Various	Exp.	MCS	\$6,000	\$12,044	201%	\$ 12,100
8152	Public Liability Insurance - Kodja Place	Exp.	MCS	\$3,000	\$4,593	153%	\$ 4,600
8142	Printing, Stationary & Office Expenses	Exp.	MCD&T	\$5,000	\$4,817	96%	\$ 8,000
8162	Building Maintenance	Exp.	R/BMC	\$5,000	\$9,809	196%	\$ 8,000
8164	Utilities	Exp.	MCD&T	\$23,000	\$37,255	162%	\$ 33,000
8166	Cleaning	Exp.	MWS	\$21,600	\$24,114	112%	\$ 23,500
8172	Grounds Maintenance	Exp.	MWS	\$42,660	\$50,713	119%	\$ 46,100
8192	Misc Expenses	Exp.	MCD&T	\$10,000	\$5,193	52%	\$ 1,000
8302	Salaries (Tour)	Exp.	MCD&T	\$145,000	\$198,042	137%	\$ 210,000
8322	Employee Insurances (Tour)	Exp.	MCD&T	\$4,500	\$4,554	101%	\$ 4,600
8332	Superannuation (Tour)	Exp.	MCD&T	\$14,000	\$20,197	144%	\$ 28,000
8112	Fringe Benefits Tax	Exp.	MCD&T	\$0	\$4,260		\$ 7,000
8362	Vehicle Operating	Exp.	MCD&T	\$3,500	\$2,352	67%	\$ 3,500
8342	Conferences & Training	Exp.	MCD&T	\$2,500	\$3,235	129%	\$ 4,500
8312	Legal Expenses	Exp.	CEO	\$2,000	\$3,880	194%	\$ 7,000
8357	Kodja Place Consultants (Inc. It)	Exp.	MCD&T	\$0	\$4,503		\$ 5,000
8434	Oral & Video Histories	Exp.	MCD&T	\$65,556	\$34,964	53%	\$ 15,000
8358	Kodja Place Website	Exp.	MCD&T	\$20,000	\$663	3%	\$ 19,337
8444	Retail Stock - COGS	Exp.	MCD&T	\$35,000	\$28,522	81%	\$ 50,000
8354	Subscriptions, Accreditation, etc.	Exp.	MCD&T	\$5,500	\$6,706	122%	\$ 6,500
8364	Tour Guide Expenses	Exp.	MCD&T	\$5,000	\$4,480	90%	\$ 7,500
8394	Events	Exp.	MCD&T	\$7,000	\$4,227	60%	\$ 12,000
8314	Brochures	Exp.	MCD&T	\$8,000	\$0	0%	\$ 8,000
8324	Development Plan	Exp.	MCD&T	\$85,590	\$100,544	117%	\$ -
8412	Admin Cash Realloc (Tour)	Exp.	MCS	\$110,360	\$46,471	42%	\$ 118,418
8422	Non Cash Admin Realloc (Tour)	Exp.	MCS	\$1,420	\$1,933	136%	\$ 2,125
				<b>\$854,286</b>	<b>\$833,342</b>	<b>98%</b>	<b>\$893,280</b>
8205	Kodja Place - Visitor Fees	Inc.	MCD&T	<b>-\$10,000</b>	<b>-\$24,688</b>	247%	\$ (10,000)
8203	Kodja Place - Hire Fees	Inc.	MCD&T	\$0	<b>-\$1,091</b>		\$ (2,000)
New	Tour Groups	Inc.	MCD&T	\$0	\$0		\$ (20,000)
8207	Kodja Place - Activity Fees	Inc.	MCD&T	\$0	<b>-\$1,856</b>		\$ -
8193	Sundry Misc Income - Kodja Place	Inc.	MCD&T	\$0	\$0		\$ -
8223	Membership Fees & Brochure Racking	Inc.	MCD&T	\$0	\$0		\$ (25,000)
8233	Advertising - Map & Info Bay	Inc.	MCD&T	\$0	\$72		\$ (1,800)
8243	Retail Sales	Inc.	MCD&T	<b>-\$55,000</b>	<b>-\$49,857</b>	91%	\$ (65,000)
8253	Sales - Goods on Consignment	Inc.	MCD&T	<b>-\$2,000</b>	<b>-\$1,719</b>	86%	\$ (2,000)
8263	Sales - Commissions	Inc.	MCD&T	<b>-\$2,000</b>	<b>-\$65</b>	3%	\$ (3,000)
8273	GSDC Contribution - Development Plan	Inc.	MCD&T	<b>-\$40,000</b>	<b>-\$40,000</b>	100%	\$ -
8333	Grant for Oral Histories	Inc.	MCD&T	<b>-\$44,556</b>	<b>-\$409</b>	1%	\$ -
New	Grant for Story Area (Digital)	Inc.	MCD&T	\$0	\$0		\$ (10,000)
8283	Donations	Inc.	MCD&T	\$0	<b>-\$2,273</b>		\$ -
8484	Rose Maze Book Revenue	Inc.	MCD&T	\$0	\$0		\$ -
				<b>-\$153,556</b>	<b>-\$121,888</b>	<b>79%</b>	<b>-\$138,800</b>
<b>Net Profit/loss The Kodja Place</b>				<b>-\$700,730</b>	<b>-\$711,454</b>	<b>102%</b>	<b>-\$754,480</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
<b>Tourism &amp; AP - The Black Cockatoo Café</b>			<b>MCD&amp;T</b>				
8502	Salaries	Exp.	MCD&T	\$315,000	\$317,801	101%	\$ 75,850
8532	Superannuation	Exp.	MCD&T	\$27,000	\$25,418	94%	\$ 6,500
8564	Other Employment Costs	Exp.	MCD&T	\$3,500	\$727	21%	\$ 400
8562	Training	Exp.	MCD&T	\$1,000	\$86	9%	\$ -
New	Uniforms & Safety Wear	Exp.	MCD&T	\$0	\$0		\$ 500
New	Telephone & IT	Exp.	MCD&T	\$0	\$0		\$ 750
8534	Utilities	Exp.	MCD&T	\$29,000	\$16,802	58%	\$ 7,500
8536	Insurance	Exp.	MCD&T	\$1,000	\$0	0%	\$ -
8542	Bank Fees	Exp.	MCD&T	\$4,250	\$0	0%	\$ -
8546	Minor Equipment & Repairs	Exp.	MCD&T	\$12,000	\$4,027	34%	\$ 1,000
8554	Other Expenses	Exp.	MCD&T	\$5,850	\$2,433	42%	\$ 1,250
8567	Cost of Goods Sold	Exp.	MCD&T	\$200,000	\$222,975	111%	\$ 50,000
055D	Depreciation	Exp.	MCD&T	\$1,400	\$0	0%	\$ -
8558	Transition Costs	Exp.	MCD&T	\$2,000	\$0	0%	\$ -
8557	Building Maintenance	Exp.	MCD&T	\$4,000	\$5,821	146%	\$ -
				<b>\$606,000</b>	<b>\$596,091</b>	<b>98%</b>	<b>\$143,750</b>
8503	Trading Income	Inc.	MCD&T	<b>-\$513,000</b>	<b>-\$457,923</b>	89%	\$ (110,000)
8513	Grant for Cool Room	Inc.	MCD&T	<b>-\$20,000</b>	<b>-\$39,990</b>	200%	\$ -
8523	Functions	Inc.	MCD&T	<b>-\$5,000</b>	<b>-\$3,817</b>	76%	\$ (1,250)
8533	Catering	Inc.	MCD&T	<b>-\$10,000</b>	<b>-\$2,338</b>	23%	\$ (2,500)
				<b>-\$548,000</b>	<b>-\$504,068</b>	<b>92%</b>	<b>-\$113,750</b>
<i>Net Profit/(loss) The Black Cockatoo Café</i>				<b>-\$58,000</b>	<b>-\$92,023</b>		<b>-\$30,000</b>
<b>Tourism &amp; Area Promotion - Other</b>			<b>MCD&amp;T</b>				
8404	Shire Entry Signage	Exp.	CEO	\$10,000	\$8,431	84%	\$ -
8101	Kojonup Marketing Collateral	Exp.	MCD&T	\$8,000	\$4,545	57%	\$ 10,000
8414	Wool Wagon	Exp.	R/BMC	\$1,000	\$181	18%	\$ 1,000
8374	Australia Day Breakfast	Exp.	MCD&T	\$0	\$430		\$ -
8432	Railway Station Building Maintenance	Exp.	R/BMC	\$5,000	\$5,334	107%	\$ 5,000
New	Tourist Railway - Upgrade to Farrar	Exp.	MRS	\$0	\$0		\$ 1,000
8402	Tourist Railway - 50% Contribution to Ins.	Exp.	CEO	\$7,333	\$6,768	92%	\$ 3,700
				<b>\$31,333</b>	<b>\$25,689</b>	<b>82%</b>	<b>\$20,700</b>
<b>14. OTHER PROPERTY &amp; SERVICES</b>							
<b>Materials In Store</b>			<b>MCS</b>				
9452	Stock Variance A/C	Exp.	MCS	\$0	<b>-\$3,771</b>		\$ -
				<b>\$0</b>	<b>-\$3,771</b>		<b>\$0</b>
<b>Plant Operation Costs</b>			<b>MWS</b>				
9342	Fuel & Oil	Exp.	MWS	\$200,000	\$198,106	99%	\$ 205,000
9352	Tyres & Tubes	Exp.	MWS	\$16,000	\$785	5%	\$ 16,000
9362	Parts,Ext Work & Sundries	Exp.	MWS	\$120,000	\$132,717	111%	\$ 120,000
112P	Loss On Sale Of Assets (Sch 12)	Exp.	MCS	\$29,500	\$0	0%	\$ 93,000
9372	Wages & Overheads	Exp.	MWS	\$87,000	\$91,962	106%	\$ 90,000
9222	Wages - Store	Exp.	MWS	\$50	\$0		\$ -
9382	Vehicles - Insurance	Exp.	MCS	\$39,700	\$94,781	239%	\$ 40,200
9386	Vehicles - Licences	Exp.	MWS	\$1,500	\$2,859	191%	\$ 25,000
9402	Less Poc Allocated To W. & S.	Exp.	MCS	<b>-\$463,750</b>	<b>-\$496,135</b>	107%	\$ (552,700)
021D	Depreciation (Sch 12)	Exp.	MCS	\$240,000	\$204,011	85%	\$ 260,000
025D	Depreciation W/Back	Exp.	MCS	<b>-\$240,000</b>	<b>-\$244,489</b>	102%	\$ (260,000)
9406	Admin Realloc - Cash (Poc)	Exp.	MCS	\$0	\$0		\$ -
				<b>\$30,000</b>	<b>-\$15,404</b>		<b>\$36,500</b>
9373	Contributions Plant Op Costs - Various	Inc.	MCS	\$0	\$0		\$ -
012P	Profit On Sale Of Assets (Sch 12)	Inc.	MCS	<b>-\$35,000</b>	\$0	0%	\$ (1,500)
9393	Income - Diesel Fuel Rebates	Inc.	MCS	<b>-\$30,000</b>	<b>-\$41,841</b>	139%	\$ (35,000)
				<b>-\$65,000</b>	<b>-\$41,841</b>	<b>64%</b>	<b>-\$36,500</b>
<b>Private Works</b>			<b>MWS</b>				
9002	Private Works	Exp.	MWS	\$17,500	\$5,134	29%	\$ 7,000
9008	Pte Works-Other Councils-Roads	Exp.	MWS	\$0	\$0		\$ -
				<b>\$17,500</b>	<b>\$5,134</b>	<b>29%</b>	<b>\$7,000</b>
9003	Private Works Income	Inc.	MWS	<b>-\$23,000</b>	<b>-\$5,423</b>	24%	\$ (10,000)
9009	Pte Works-Income-Other Councils-Roads	Inc.	MWS	\$0	\$0		\$ -

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
				<b>-\$23,000</b>	<b>-\$5,423</b>	100%	
						24%	<b>-\$10,000</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved 100%	2017/2018 Budget
<b>Public Works Overheads</b>		<b>MWS</b>					
9022	Salaries-Works-Supervisors; Assistance	Exp.	MWS	\$135,000	\$129,700	96%	\$ 145,000
9042	Superannuation (Supervisors)	Exp.	MWS	\$19,000	\$16,123	85%	\$ 17,000
9052	Conferences & Training (Super)	Exp.	MWS	\$6,000	-\$1,826	-30%	\$ 6,100
9062	Emp Insurances (Supervisors)	Exp.	MCS	\$3,450	\$2,277	66%	\$ 2,300
9072	Other Staff Expenses (Inc. Fbt)	Exp.	MWS	\$22,000	\$19,758	90%	\$ 23,000
9082	Vehicle Operating	Exp.	MWS	\$14,000	\$31,461	225%	\$ 25,000
9084	Consulting Technical	Exp.	MWS	\$10,000	\$6,264	63%	\$ 7,000
9092	Office Expenses	Exp.	MWS	\$5,000	\$14,629	293%	\$ 6,500
9094	Minor Equipment/Consumables	Exp.	MWS	\$6,000	\$4,796	80%	\$ 4,500
New	RAMM Inventory	Exp.	MCS	\$0	\$0		\$ 26,100
9102	Training	Exp.	MWS	\$52,000	\$69,060	133%	\$ 62,000
9112	Meetings	Exp.	MWS	\$30,500	\$31,865	104%	\$ 35,500
9122	Annual Leave	Exp.	MWS	\$120,000	\$134,047	112%	\$ 130,000
9132	Public Holidays	Exp.	MWS	\$65,000	\$83,815	129%	\$ 82,000
9142	Sick Leave	Exp.	MWS	\$50,000	\$47,328	95%	\$ 50,000
9152	Superannuation	Exp.	MWS	\$125,000	\$140,937	113%	\$ 140,000
9162	Workers Comp Ins	Exp.	MCS	\$34,500	\$40,893	119%	\$ 41,000
9172	Staff Functions	Exp.	MWS	\$2,000	\$49	2%	\$ 2,000
9192	Long Service Leave	Exp.	MWS	\$20,000	\$45,249	226%	\$ 40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	\$17,000	\$19,634	115%	\$ 18,500
9262	Emp Insurances - Pwo	Exp.	MCS	\$7,500	\$5,454	73%	\$ 5,500
9280	Cleaners - Annual Leave	Exp.	MWS	\$4,000	\$5,055	126%	\$ 5,200
9281	Cleaners - Long Service Leave	Exp.	MWS	\$500	\$575	115%	\$ 650
9282	Cleaners - Sick Leave	Exp.	MWS	\$400	\$875	219%	\$ 650
9284	Cleaners - Public Holidays	Exp.	MWS	\$2,500	\$2,440	98%	\$ 2,500
9286	Cleaners - Superannuation	Exp.	MWS	\$2,700	\$2,854	106%	\$ 2,700
021A	Annual Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
021L	Long Service Leave Accrual	Exp.	MCS	\$0	\$0		\$ -
9302	Admin Realloc - Cash (Pwo)	Exp.	MCS	\$250,818	\$245,930	98%	\$ 269,132
9312	Less Allocated To Works & Services	Exp.	MCS	-\$1,054,972	-\$1,068,660	101%	\$ (1,211,882)
9332	Admin Non Cash Realloc (Pwo)	Exp.	MCS	\$30,104	\$40,982	136%	\$ 45,050
9422	Sundry Plant Recovery - Automatic Recover	Exp.	MCS	\$20,000	\$21,531	108%	\$ 17,000
				<b>-\$0</b>	<b>\$93,094</b>		<b>\$0</b>
9543	Apprenticeship/Trainee Grant	Inc.	CEO	\$0	-\$1,818		\$ -
9323	Sundry Misc Income - Pwo	Inc.	MCS	-\$500	\$0	0%	\$ (100)
				<b>-\$500</b>	<b>-\$1,818</b>		<b>-\$100</b>
<b>Salaries And Wages</b>		<b>MCS</b>					
9482	Salaries & Wages Drawn	Exp.	MCS	\$3,800,000	\$4,344,124	114%	\$ 4,300,000
9492	Workers Comp Allocated	Exp.	MCS	\$5,000	\$299	6%	\$ 1,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCS	-\$3,800,000	-\$4,344,124	114%	\$ (4,300,000)
				<b>\$5,000</b>	<b>\$299</b>	<b>6%</b>	<b>\$1,000</b>
9493	Workers Compensation Income	Inc.	MCS	-\$5,000	-\$1,782	36%	\$ (1,000)
				<b>-\$5,000</b>	<b>-\$1,782</b>	<b>36%</b>	<b>-\$1,000</b>

A/c	Description	Type	Resp. Officer	2016/2017 Budget	2016/2017 YTD Actuals	% Achieved	2017/2018 Budget
						100%	
	<b>Unclassified</b>		<b>MCS</b>				
015P	Profit/Loss (Sch 14)	Inc.	MCS	\$0	\$0		\$ -
024D	Depreciation (Sch 14)	Exp.	MCS	\$14,350	\$14,240	99%	\$ 15,745
9782	Security Systems Upgrades - All Buildings	Exp.	R/BMC	\$0	\$0		\$ 5,000
9682	Misc Expenses-Other Property	Exp.	MCS	\$1,520	\$1,565	103%	\$ 1,600
				<b>\$15,870</b>	<b>\$15,804</b>	<b>100%</b>	<b>\$22,345</b>
9613	Admin Cash Inc Realloc (Unc)	Inc.	MCS	\$0	\$0		\$ -
9625	Small Items Insurance Income	Inc.	MCS	\$0	\$0		\$ -
9626	Sundry Misc Income - Other Property	Inc.	MCS	-\$3,000	-\$2,951	98%	\$ (3,000)
9627	Sundry Inc - Insurance Premium Refund	Inc.	MCS	-\$20,000	-\$9,260	46%	\$ (10,000)
9683	Lease Of Ksc Properties	Inc.	MCS	\$0	-\$4,273		\$ -
9695	Recoverable Costs	Inc.	MCS	\$0	\$401		\$ (100)
				<b>-\$23,000</b>	<b>-\$16,083</b>	<b>70%</b>	<b>-\$13,100</b>
	<b>Finance &amp; Borrowing</b>		<b>MCS</b>				
9862	Interest - Loans - Council	Exp.	MCS	\$17,361	\$17,119	99%	\$ 15,064
9872	Interest - Loans - Self Support	Exp.	MCS	\$1,343	\$1,308	97%	\$ 858
				<b>\$18,704</b>	<b>\$18,428</b>	<b>99%</b>	<b>\$15,922</b>
9873	Reimburse -Loan Interest- Bowling Club	Inc.	MCS	-\$1,343	-\$1,343	100%	\$ (858)
				<b>-\$1,343</b>	<b>-\$1,343</b>	<b>100%</b>	<b>\$ (858)</b>
	<b>GRAND TOTALS</b>			<b>-\$3,442,971</b>	<b>-\$3,237,581</b>		<b>-\$558,620</b>

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

**CASH**

**To allocate - \$ 1,345,660**

<b>Account</b>	<b>Sub-Program Description</b>	<b>Allocation Percentage</b>	<b>Allocation Amount to Sub-Programs</b>
111120.95	Rates	1.00	\$ 13,457
117020.95	Governance	20.00	\$ 269,132
123820.95	Fire Prevention	3.00	\$ 40,370
126020.95	Animal Control	1.00	\$ 13,457
132120.95	Health	1.00	\$ 13,457
139920.95	Springhaven Lodge	15.00	\$ 201,849
157520.95	Environment	2.00	\$ 26,913
159620.95	Town Planning & Regional Development	1.00	\$ 13,457
161520.95	Community Development	2.25	\$ 30,277
162920.95	Swimming Areas & Beaches	1.00	\$ 13,457
167920.95	Other Recreation	1.95	\$ 26,240
169420.95	Library	1.00	\$ 13,457
177020.95	Road Maintenance	20.00	\$ 269,132
184120.95	The Kodja Place	8.80	\$ 118,418
186720.95	Building Control	1.00	\$ 13,457
193020.95	Public Works Overheads	20.00	\$ 269,132
		<b>100.00</b>	<b>\$ 1,345,660</b>

**NON CASH**

**To allocate - \$ 85,000**

<b>Account</b>	<b>Sub-Program Description</b>	<b>Allocation Percentage</b>	<b>Allocation Amount to Sub-Programs</b>
111220.94	Rates	1.5	\$ 1,275
117120.94	Governance	10.0	\$ 8,500
124420.94	Fire Prevention	1.0	\$ 850
126120.94	Animal Control	1.0	\$ 850
132520.94	Health	1.5	\$ 1,275
139820.94	Springhaven Lodge	20.0	\$ 17,000
157420.94	Environment	2.5	\$ 2,125
158320.94	Town Planning & Regional Development	1.0	\$ 850
161420.94	Community Development	2.5	\$ 2,125
169520.94	Library	2.5	\$ 2,125
184220.94	The Kodja Place	2.5	\$ 2,125
186820.94	Building Control	1.0	\$ 850
193320.94	Public Works Overheads	53.0	\$ 45,050
		<b>100.0</b>	<b>\$ 85,000</b>



Detailed Capital Expenditure by Program

COA	Description	Resp. Officer	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	SOURCE OF FUNDS													Total Funding
						RRG	R2R	Other Grants	LotteryWest	Historical Buildings Reserve	Building Reserve	Sporting Reserve	Land Acquisition Reserve	Other Reserves	Loans	Sale Proceeds	Restricted Funds	COUNCIL	
Governance																			
C137	ICT Plan Implementation	MCS	\$ 25,000	\$ 28,899	\$ 57,000												\$ 57,000	\$ 57,000	
C312	Office Equipment - Furniture	MCS	\$ 5,000	\$ 6,524	\$ 10,000												\$ 10,000	\$ 10,000	
New	Solar Panels Shire Adminstration Centre	R/BMC	\$ -	\$ -	\$ 40,000								\$ 40,000					\$ 40,000	
C265	Council Chambers / Reception Lounge	CEO	\$ 7,000	\$ 6,660	\$ 15,000					\$ 15,000								\$ 15,000	
C191	Office Building Capital Renewal/Improvement	R/BMC	\$ 71,750	\$ 47,408	\$ 25,400					\$ 25,400								\$ 25,400	
	Total Governance		\$ 108,750	\$ 89,491	\$ 147,400														
Law Order & Public Safety																			
2414	New Fire Truck (ESL)	MRS	\$ -	\$ 325,343	\$ -													\$ -	
C138	Bush Fire Repeater Tower	MCS	\$ -	\$ 13,128	\$ 100,000								\$ 100,000				\$ -	\$ 100,000	
	Total Law Order & Public Safety		\$ -	\$ 338,471	\$ 100,000														
Education & Welfare																			
C299	Child Care Centre Construction	MRS	\$ -	\$ 1,445	\$ -													\$ -	
	Total Education & Welfare		\$ -	\$ 1,445	\$ -														
Housing																			
C157	CEO Residence	CEO	\$ 531,286	\$ 573,207	\$ 20,000								\$ 10,201				\$ 9,799	\$ 20,000	
C150	Executive Managers Residence	CEO	\$ 500,000	\$ -														\$ -	
C156	30 Katanning Road	MRS	\$ 5,000	\$ 3,053														\$ -	
C139	Bagg St - Convert Doctors Surgery	MRS	\$ 150,000	\$ 14,307	\$ 100,000									\$ 100,000				\$ 100,000	
C143	Newton Street Units	MRS	\$ 7,500	\$ 5,811	\$ 4,500												\$ 4,500	\$ 4,500	
C141	39 Vanzuilecom St	MRS	\$ 5,000	\$ 3,416	\$ 3,000												\$ 3,000	\$ 3,000	
C142	Lot 8 Soldier Rd	MRS	\$ 5,000	\$ 5,499														\$ -	
TBA	Springhaven - Laundry	MACS	\$ -	\$ -	\$ 14,000												\$ 14,000	\$ 14,000	
C147	Springhaven - Furniture	MACS	\$ 5,000	\$ 8,259	\$ 5,000												\$ 5,000	\$ 5,000	
C190	Springhaven - Air conditioning	MACS	\$ 5,500	\$ 5,163	\$ 5,000												\$ 5,000	\$ 5,000	
TBA	Springhaven - Building Alzheimers	MACS	\$ -	\$ -	\$ 30,000			\$ 30,000										\$ 30,000	
C195	Springhaven - Building	MACS	\$ 55,100	\$ 15,092	\$ 37,000								\$ 37,000					\$ 37,000	
C194	Springhaven - Building SIHI	MACS	\$ 737,633	\$ 445,185	\$ 292,448			\$ -					\$ 85,000				\$ 207,448	\$ 292,448	
C313	Jean Sullivan Units Capital Improvements	MRS	\$ 77,593	\$ 2,394	\$ 89,199			\$ 10,000					\$ 24,000				\$ 55,199	\$ 89,199	
C145	Loton Close Units - Building Improvements	R/BMC	\$ 18,000	\$ 15,133	\$ 9,120								\$ 9,120					\$ 9,120	
C314	Independent Living Units - Ageing in the Bush	CEO	\$ 713,898	\$ 586,362														\$ -	
C297	Independent Living Units - Land	CEO	\$ 108,000	\$ 158,812														\$ -	
C298	Independent Living Units - Building	CEO	\$ 770,826	\$ 585,109	\$ 302,441			\$ 93,992					\$ 86,439			\$ 122,010	\$ -	\$ 302,441	
	Total Housing		\$ 3,695,336	\$ 2,426,800	\$ 911,708														
Community Amenities																			
C198	Historic Buildings - Capital Improvement	MRS	\$ 18,000	\$ 10,350	\$ 28,000					\$ 28,000							\$ -	\$ 28,000	
C303	Cemetery Upgrade	R/BMC	\$ 20,000	\$ 3,837	\$ 20,000												\$ 20,000	\$ 20,000	
C270	Recycling/Transfer Station - Oil Separator	MRS	\$ 5,000	\$ 4,153	\$ 2,000												\$ 2,000	\$ 2,000	
C304	Recycling/Transfer Station - Boundary Fence	MRS	\$ -	\$ -	\$ -													\$ -	
C165	Landfill Site - Boundary Fence	MRS	\$ 25,000	\$ 26,581														\$ -	
C257	Landfill Site - Access Road	MRS	\$ -	\$ 118														\$ -	
New	Town Furniture	MWS	\$ -	\$ -	\$ 20,000												\$ 20,000	\$ 20,000	
C305	Purchase Land	MCS	\$ 28,000	\$ -	\$ 21,000												\$ 21,000	\$ 21,000	
	Total Community Amenities		\$ 96,000	\$ 45,039	\$ 91,000														
Recreation & Culture																			
C199	Memorial Hall/Theatrical/Harrison Place Toilets/Curly Wig	CEO	\$ 309,000	\$ -	\$ 609,000			\$ 300,000					\$ 6,000	\$ 300,000		\$ 3,000	\$ -	\$ 609,000	
C306	Memorial Hall - Theatrical Society Upgrade	CEO	\$ 300,000	\$ -	\$ -													\$ -	
New	Memorial/Lesser Hall - Paint Kitchen	R/BMC	\$ -	\$ -	\$ 6,000					\$ 6,000								\$ 6,000	
C158	Swimming Pool - Capital Equipment	MRS	\$ 60,000	\$ 46,863	\$ 55,000			\$ 32,500									\$ 22,500	\$ 55,000	
C203	Sporting Complex - Refurbish/Upgrade	MRS	\$ 50,000	\$ 7,006	\$ 20,000												\$ 20,000	\$ 20,000	
New	Turkey Nest Dam Overflow	MRS	\$ -	\$ -	\$ 7,000												\$ 7,000	\$ 7,000	
C274	Netball Court Resurfacing	MWS	\$ 25,000	\$ 21,561														\$ -	
C278	New Access & Carparking to Sporting Complex	MWS	\$ 151,167	\$ 170,115	\$ 115,500					\$ 50,000							\$ 65,500	\$ 115,500	
TBA	Apex Park Playground Upgrade	MWS	\$ -		\$ 20,000												\$ 20,000	\$ 20,000	
TBA	Newstead Park Upgrade	MWS	\$ -		\$ 9,275												\$ 9,275	\$ 9,275	
	Total Recreation & Culture		\$ 895,167	\$ 245,546	\$ 841,775														

Detailed Capital Expenditure by Program

COA	Description	Resp. Officer	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	SOURCE OF FUNDS											COUNCIL	Total Funding
						RRG	R2R	Other Grants	LotteryWest	Historical Buildings Reserve	Building Reserve	Sporting Reserve	Land Acquisition Reserve	Other Reserves	Loans	Sale Proceeds	Restricted Funds	
	<b>Transport - Plant Purchases</b>																	
7604	Plant Major Purchases	MWS	\$ 878,000	\$ 846,888	\$ 737,400									\$ 2,400		\$ 185,000	\$ 550,000	\$ 737,400
C162	Major Plant Repairs	MWS	\$ -	\$ -	\$ 10,000												\$ 10,000	\$ 10,000
	<b>Total Transport - Plant Purchases</b>		<b>\$ 878,000</b>	<b>\$ 846,888</b>	<b>\$ 747,400</b>													
	<b>Transport - Infrastructure</b>																	
C168	MRWA Bridges	MWS	\$ 740,000	\$ 740,000														\$ -
C174	Footpath Capital Improvement Program	MWS	\$ 61,000	\$ 43,012	\$ 45,000												\$ 45,000	\$ 45,000
C216	Street Kerbing Renewal - Town site	MWS	\$ 18,000	\$ 7,074	\$ 45,000												\$ 45,000	\$ 45,000
C173	Gravel Re-sheeting Program	MWS	\$ 472,767	\$ 517,492	\$ 507,228		\$ 442,661										\$ 64,567	\$ 507,228
C246	Widening - Kojonup Darkan Road	MWS	\$ 211,120	\$ 90,586														\$ -
C320	Bitumen Reseal - Kojonup Darkan Road	MWS	\$ -	\$ 75,978	\$ 75,000	\$ 50,000	\$ 25,000											\$ 75,000
C247	Widening - Kojonup Frankland Road	MWS	\$ 480,000	\$ 483,632	\$ 480,000	\$ 320,000	\$ 160,000											\$ 480,000
C248	Widening - Broomehill Kojonup Road	MWS	\$ 60,000	\$ 72,811	\$ -													\$ -
TBA	Bitumen Reseal - Broomehill Kojonup Road	MWS	\$ -	\$ -	\$ 60,000	\$ 40,000											\$ 20,000	\$ 60,000
C167	Pensioner Rd Upgrade Stage 1	MWS	\$ 270,000	\$ 87,834	\$ 182,166	\$ 180,000											\$ 2,166	\$ 182,166
TBA	Pensioner Rd Upgrade Stage 2	MWS	\$ -	\$ -	\$ 300,000	\$ 200,000	\$ 100,000											\$ 300,000
C252	Town Drainage Renewal	MWS	\$ 10,000	\$ 22,868	\$ 20,000												\$ 20,000	\$ 20,000
TBA	Bitumen Reseal - Boscabel Chittinup Rd	MWS	\$ -	\$ -	\$ 99,415		\$ 99,415											\$ 99,415
C063	Bitumen Reseal - Kojonup Townsite	MWS	\$ 20,000	\$ 3,491	\$ -													\$ -
C300	Bitumen Reseal - Gordon Street	MWS	\$ -	\$ 11,249	\$ -													\$ -
	Bitumen Reseal - Vanzuilecom St	MWS	\$ -	\$ -	\$ 59,000		\$ 59,000											\$ 59,000
C208	Bitumen Reseal - Qualeup South	MWS	\$ 51,197	\$ -														\$ -
C052	Kemminup Culvert Replacement	MWS	\$ 30,000	\$ 11,460														\$ -
C308	Wooden Culvert Replacement	MWS	\$ 44,112	\$ 18,816	\$ 30,000		\$ 30,000											\$ 30,000
C053	Day Care Centre Car Park	MWS	\$ 20,000	\$ 19,964														\$ -
New	Signage Upgrades	MWS	\$ -	\$ -	\$ 10,000												\$ 10,000	\$ 10,000
C262	Airstrip Improvements	MRS	\$ 30,000	\$ 12,298	\$ 92,870			\$ 47,870									\$ 45,000	\$ 92,870
	<b>Transport - Infrastructure</b>		<b>\$ 2,518,197</b>	<b>\$ 2,218,565</b>	<b>\$ 2,005,679</b>													
	<b>Economic Services</b>																	
C177	Kodja Place - Capital Renewal/Improvement	R/BMC	\$ -	\$ -	\$ 5,000												\$ 5,000	\$ 5,000
C289	Kodja Place - Computer/Communications	MCDT	\$ 79,221	\$ 26,794	\$ 52,427												\$ 25,635	\$ 26,792
New	Kodja Place - Signage & Linemarking	MWS	\$ -	\$ -	\$ 6,000													\$ 6,000
New	Kodja Place - Car Park	MWS	\$ -	\$ -	\$ 18,000													\$ 18,000
C350	Kodja Place - Black Cockatoo	MCDT	\$ 40,000	\$ 59,687														\$ -
C238	Kodja Place - Rose maze	MRS	\$ 5,000	\$ 364	\$ 5,000												\$ 5,000	\$ 5,000
C054	Promotional Signage at Airstrip	MCS	\$ 25,000	\$ -	\$ 25,000												\$ 25,000	\$ 25,000
C261	Water Recycling/Reuse/Wash-down/Standpipe Infrastructure	MRS	\$ 210,000	\$ 154,168														\$ -
C055	Truck Wash Down Bay Fencing	MRS	\$ 15,500	\$ 8,400														\$ -
C309	Standpipe Card System	MRS	\$ -	\$ -	\$ -													\$ -
C310	Subdivision Expenses	CEO	\$ 25,000	\$ 4,940	\$ 500,000								\$ 50,000		\$ 450,000			\$ 500,000
	<b>Total Economic Services</b>		<b>\$ 399,721</b>	<b>\$ 254,353</b>	<b>\$ 611,427</b>													
	<b>Other Property &amp; Services</b>																	
C258	Depot	R/BMC	\$ 16,000	\$ 16,063	\$ 3,400												\$ 3,400	\$ 3,400
C163	Equipment - Tool Purchases - Works & Services	MWS	\$ 5,000	\$ 1,605	\$ 3,000												\$ 3,000	\$ 3,000
	<b>Total Other Property &amp; Services</b>		<b>\$ 21,000</b>	<b>\$ 17,668</b>	<b>\$ 6,400</b>													
	<b>GRAND TOTALS</b>		<b>\$ 8,612,170</b>	<b>\$ 6,484,266</b>	<b>\$ 5,462,789</b>	<b>\$ 790,000</b>	<b>\$ 916,076</b>	<b>\$ 514,362</b>	<b>\$ -</b>	<b>\$ 28,000</b>	<b>\$ 46,400</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 400,160</b>	<b>\$ 850,000</b>	<b>\$ 185,000</b>	<b>\$ 150,645</b>	<b>\$ 5,462,789</b>
							\$ -											

Detailed Capital Expenditure by Program

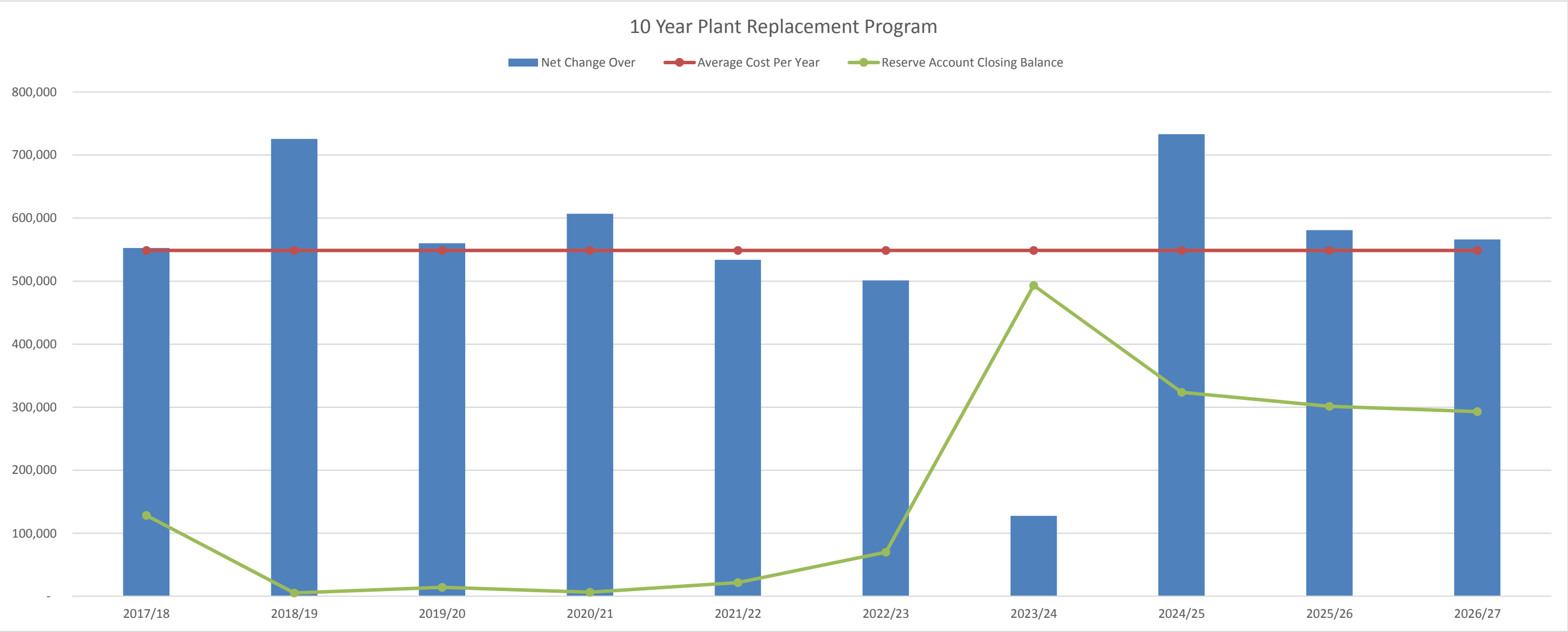
COA	Description	Land and Buildings			Infrastructure Assets			Plant and Equipment			Furniture and Equipment		
		2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget
	<b>Governance</b>												
C137	ICT Plan Implementation										\$ 25,000	\$ 28,899	\$ 57,000
C312	Office Equipment - Furniture										\$ 5,000	\$ 6,524	\$ 10,000
New	Solar Panels Shire Adminstration Centre							\$ -	\$ -	\$ 40,000			
C265	Council Chambers / Reception Lounge										\$ 7,000	\$ 6,660	\$ 15,000
C191	Office Building Capital Renewal/Improvement	\$ 71,750	\$ 47,408	\$ 25,400									
	<b>Total Governance</b>												
	<b>Law Order &amp; Public Safety</b>												
2414	New Fire Truck (ESL)							\$ -	\$ 325,343	\$ -			
C138	Bush Fire Repeater Tower				\$ -	\$ 13,128	\$ 100,000						
	<b>Total Law Order &amp; Public Safety</b>												
	<b>Education &amp; Welfare</b>												
C299	Child Care Centre Construction	\$ -	\$ 1,445	\$ -									
	<b>Total Education &amp; Welfare</b>												
	<b>Housing</b>												
C157	CEO Residence	\$ 531,286	\$ 573,207	\$ 20,000									
C150	Executive Managers Residence	\$ 500,000	\$ -	\$ -									
C156	30 Katanning Road	\$ 5,000	\$ 3,053	\$ -									
C139	Bagg St - Convert Doctors Surgery	\$ 150,000	\$ 14,307	\$ 100,000									
C143	Newton Street Units	\$ 7,500	\$ 5,811	\$ 4,500									
C141	39 Vanzuilecom St	\$ 5,000	\$ 3,416	\$ 3,000									
C142	Lot 8 Soldier Rd	\$ 5,000	\$ 5,499	\$ -									
TBA	Springhaven - Laundry							\$ -	\$ -	\$ 14,000			
C147	Springhaven - Furniture										\$ 5,000	\$ 8,259	\$ 5,000
C190	Springhaven - Air conditioning	\$ 5,500	\$ 5,163	\$ 5,000									
TBA	Springhaven - Building Alzheimers	\$ -	\$ -	\$ 30,000									
C195	Springhaven - Building	\$ 55,100	\$ 15,092	\$ 37,000									
C194	Springhaven - Building SIHI	\$ 737,633	\$ 445,185	\$ 292,448									
C313	Jean Sullivan Units Capital Improvements	\$ 77,593	\$ 2,394	\$ 89,199									
C145	Loton Close Units - Building Improvements	\$ 18,000	\$ 15,133	\$ 9,120									
C314	Independent Living Units - Ageing in the Bush	\$ 713,898	\$ 586,362	\$ -									
C297	Independent Living Units - Land	\$ 108,000	\$ 158,812	\$ -									
C298	Independent Living Units - Building	\$ 770,826	\$ 585,109	\$ 302,441									
	<b>Total Housing</b>												
	<b>Community Amenities</b>												
C198	Historic Buildings - Capital Improvement	\$ 18,000	\$ 10,350	\$ 28,000									
C303	Cemetery Upgrade				\$ 20,000	\$ 3,837	\$ 20,000						
C270	Recycling/Transfer Station - Oil Separator							\$ 5,000	\$ 4,153	\$ 2,000			
C304	Recycling/Transfer Station - Boundary Fence				\$ -	\$ -	\$ -						
C165	Landfill Site - Boundary Fence				\$ 25,000	\$ 26,581	\$ -						
C257	Landfill Site - Access Road				\$ -	\$ 118	\$ -						
New	Town Furniture				\$ -	\$ -	\$ 20,000						
C305	Purchase Land	\$ 28,000	\$ -	\$ 21,000									
	<b>Total Community Amenities</b>												
	<b>Recreation &amp; Culture</b>												
C199	Memorial Hall/Theatrical/Harrison Place Toilets/Curly Wig	\$ 309,000	\$ -	\$ 609,000									
C306	Memorial Hall - Theatrical Society Upgrade	\$ 300,000	\$ -	\$ -									
New	Memorial/Lesser Hall - Paint Kitchen	\$ -	\$ -	\$ 6,000									
C158	Swimming Pool - Capital Equipment							\$ 60,000	\$ 46,863	\$ 55,000			
C203	Sporting Complex - Refurbish/Upgrade	\$ 50,000	\$ 7,006	\$ 20,000									
New	Turkey Nest Dam Overflow				\$ -	\$ -	\$ 7,000						
C274	Netball Court Resurfacing				\$ 25,000	\$ 21,561	\$ -						
C278	New Access & Carparking to Sporting Complex				\$ 151,167	\$ 170,115	\$ 115,500						
TBA	Apex Park Playground Upgrade	\$ -	\$ -	\$ 20,000									
TBA	Newstead Park Upgrade	\$ -	\$ -	\$ 9,275									
	<b>Total Recreation &amp; Culture</b>												

Detailed Capital Expenditure by Program

COA	Description	Land and Buildings			Infrastructure Assets			Plant and Equipment			Furniture and Equipment		
		2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget	2016/2017 Amended Budget	2016/2017 YTD Actuals	2017/2018 Budget
	<b>Transport - Plant Purchases</b>												
7604	Plant Major Purchases							\$ 878,000	\$ 846,888	\$ 737,400			
C162	Major Plant Repairs							\$ -	\$ -	\$ 10,000			
	<b>Total Transport - Plant Purchases</b>												
	<b>Transport - Infrastructure</b>												
C168	MRWA Bridges				\$ 740,000	\$ 740,000	\$ -						
C174	Footpath Capital Improvement Program				\$ 61,000	\$ 43,012	\$ 45,000						
C216	Street Kerbing Renewal - Town site				\$ 18,000	\$ 7,074	\$ 45,000						
C173	Gravel Re-sheeting Program				\$ 472,767	\$ 517,492	\$ 507,228						
C246	Widening - Kojonup Darkan Road				\$ 211,120	\$ 90,586	\$ -						
C320	Bitumen Reseal - Kojonup Darkan Road				\$ -	\$ 75,978	\$ 75,000						
C247	Widening - Kojonup Frankland Road				\$ 480,000	\$ 483,632	\$ 480,000						
C248	Widening - Broomehill Kojonup Road				\$ 60,000	\$ 72,811	\$ -						
TBA	Bitumen Reseal - Broomehill Kojonup Road				\$ -	\$ -	\$ 60,000						
C167	Pensioner Rd Upgrade Stage 1				\$ 270,000	\$ 87,834	\$ 182,166						
TBA	Pensioner Rd Upgrade Stage 2				\$ -	\$ -	\$ 300,000						
C252	Town Drainage Renewal				\$ 10,000	\$ 22,868	\$ 20,000						
TBA	Bitumen Reseal - Boscabel Chittinup Rd				\$ -	\$ -	\$ 99,415						
C063	Bitumen Reseal - Kojonup Townsite				\$ 20,000	\$ 3,491	\$ -						
C300	Bitumen Reseal - Gordon Street				\$ -	\$ 11,249	\$ -						
	Bitumen Reseal - Vanzuilecom St				\$ -	\$ -	\$ 59,000						
C208	Bitumen Reseal - Qualeup South				\$ 51,197	\$ -	\$ -						
C052	Kemminup Culvert Replacement				\$ 30,000	\$ 11,460	\$ -						
C308	Wooden Culvert Replacement				\$ 44,112	\$ 18,816	\$ 30,000						
C053	Day Care Centre Car Park				\$ 20,000	\$ 19,964	\$ -						
New	Signage Upgrades				\$ -	\$ -	\$ 10,000						
C262	Airstrip Improvements				\$ 30,000	\$ 12,298	\$ 92,870						
	<b>Transport - Infrastructure</b>												
	<b>Economic Services</b>												
C177	Kodja Place - Capital Renewal/Improvement	\$ -	\$ -	\$ 5,000									
C289	Kodja Place - Computer/Communications										\$ 79,221	\$ 26,794	\$ 52,427
New	Kodja Place - Signage & Linemarking				\$ -	\$ -	\$ 6,000						
New	Kodja Place - Car Park				\$ -	\$ -	\$ 18,000						
C350	Kodja Place - Black Cockatoo							\$ 40,000	\$ 59,687	\$ -			
C238	Kodja Place - Rose maze				\$ 5,000	\$ 364	\$ 5,000						
C054	Promotional Signage at Airstrip				\$ 25,000	\$ -	\$ 25,000						
C261	Water Recycling/Reuse/Wash-down/Standpipe Infrastructure				\$ 210,000	\$ 154,168	\$ -						
C055	Truck Wash Down Bay Fencing				\$ 15,500	\$ 8,400	\$ -						
C309	Standpipe Card System				\$ -	\$ -	\$ -						
C310	Subdivision Expenses	\$ 25,000	\$ 4,940	\$ 500,000									
	<b>Total Economic Services</b>												
	<b>Other Property &amp; Services</b>												
C258	Depot	\$ 16,000	\$ 16,063	\$ 3,400									
C163	Equipment - Tool Purchases - Works & Services							\$ 5,000	\$ 1,605	\$ 3,000			
	<b>Total Other Property &amp; Services</b>												
	<b>GRAND TOTALS</b>	<b>\$ 4,508,086</b>	<b>\$ 2,505,753</b>	<b>\$ 2,139,783</b>	<b>\$ 2,994,864</b>	<b>\$ 2,616,838</b>	<b>\$ 2,322,179</b>	<b>\$ 988,000</b>	<b>\$ 1,284,540</b>	<b>\$ 861,400</b>	<b>\$ 121,221</b>	<b>\$ 77,135</b>	<b>\$ 139,427</b>

**SHIRE OF KOJONUP**  
**PLANT ASSET DISPOSAL DETAILS**  
**Budget for the year ending 30 June 2018**

		2017/2018			
		Net Book Value	Sale Proceeds	Profit	(Loss)
<b><u>By Program</u></b>					
<b>Governance</b>					
Toyota Kluger	P&E	\$ 18,000	\$ 22,000	\$ 4,000	
		<b>\$ 18,000</b>	<b>\$ 22,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>
<b>Law, Order &amp; Public Safety</b>					
Toyota Hilux Ute - Ranger	P&E	\$ 22,000	\$ 17,000		\$ (5,000)
		<b>\$ 22,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ (5,000)</b>
<b>Other Property &amp; Services</b>					
Mitsubishi Truck	P&E	\$ 27,000	\$ 10,000		\$ (17,000)
Isuzu Giga CXZ455	P&E	\$ 103,000	\$ 65,000		\$ (38,000)
Isuzu White Tip Truck 2010	P&E	\$ 84,000	\$ 65,000		\$ (19,000)
Blade Runner Mower (Attachment)	P&E	\$ 15,000	\$ 500		\$ (14,500)
Toro Groundmaster Mower	P&E	\$ 8,500	\$ 4,000		\$ (4,500)
John Deere Mower Attachments	P&E	\$ -	\$ 1,200	\$ 1,200	
Turf Cutter	P&E	\$ -	\$ 300	\$ 300	
		<b>\$ 237,500</b>	<b>\$ 146,000</b>	<b>\$ 1,500</b>	<b>\$ (93,000)</b>
<b>Total</b>		<b>\$ 277,500</b>	<b>\$ 185,000</b>	<b>\$ 5,500</b>	<b>\$ (98,000)</b>
<b><u>By Class</u></b>					
Land & Buildings		\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 277,500	\$ 185,000	\$ 5,500	\$ (98,000)
<b>Total</b>		<b>\$ 277,500</b>	<b>\$ 185,000</b>	<b>\$ 5,500</b>	<b>\$ (98,000)</b>



SUMMARY	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Total Vehicle Change Over	552,400	725,400	560,000	606,700	533,700	501,000	127,500	733,000	580,700	566,000
Average All Years	\$ 548,640									
RESERVE ACCOUNT CALCULATIONS										
Opening Balance	\$ 128,285	128,374	5,465	14,269	6,637	21,776	70,069	493,311	323,751	301,403
Transfer to Plant Reserve	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640	\$ 548,640
Additional Funds from Council		\$ 50,000	\$ 20,000	\$ 50,000						
Interest Earned at 3%	\$ 3,849	\$ 3,851	\$ 164	\$ 428	\$ 199	\$ 653	\$ 2,102	\$ 14,799	\$ 9,713	\$ 9,042
Transfer from Plant Reserve	-\$ 552,400	-\$ 725,400	-\$ 560,000	-\$ 606,700	-\$ 533,700	-\$ 501,000	-\$ 127,500	-\$ 733,000	-\$ 580,700	-\$ 566,000
Closing Balance	\$ 128,374	\$ 5,465	\$ 14,269	\$ 6,637	\$ 21,776	\$ 70,069	\$ 493,311	\$ 323,751	\$ 301,403	\$ 293,085

Small Vehicles and Utes

Asset Number	Plant Number	Asset Name	Date Acquired	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27	
				Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade
Small Vehicles (cars) (replaced every 2 years)																							
PE0392	P34058	Toyota RAV 4 - KO5 - Springhaven every 2 years	17/05/2017			34,000	22,000			34,000	22,000			34,000	22,000			34,000	22,000			34,000	22,000
PE0387	P34054	Toyota Kluger - 1KO - SP every 3 years	17/02/2017					42,000	31,000					42,000	31,000					42,000	31,000		
PE0381	P34053	Toyota RAV 4 - KO914 -Michelle every 3 years	25/08/2016					28,000	19,000					34,000	19,000					34,000	19,000		
PE0293	P34037	Kia Carnival (waiting for grant)	2/12/2009																				
PE0310	P34047	Toyota Kluger - KO524 - MRS	4/06/2015		22,000																		
PE0391	P34057	Toyota RAV 4 - 38KO - office every 3 years	23/05/2017					31,000	18,000					31,000	18,000					42,000	28,000		
PE0389	P34055	Holden Caprice Sedan - KO629 - CEO	10/03/2017			50,000	28,000			50,000	28,000			50,000	28,000			50,000	28,000			50,000	28,000
PE0394	P34059	Toyota Prado - MWS every 2 years	14/06/2017			57,000	39,000			57,000	39,000			57,000	39,000			57,000	39,000			57,000	39,000
PE0393	P11021	Mazda - KO10 - Mechanic every 2 years	11/05/2017			54,000	25,000			54,000	25,000			54,000	25,000			54,000	25,000			54,000	25,000
PE0390	P34056	Holden Trailblazer - KO784 - MCS every 2 years	21/04/2017			50,000	28,000			50,000	28,000			50,000	28,000			50,000	28,000			50,000	28,000
2	P34052	Toyota RAV 4 - KO11650 - KP every 3 years	17/11/2015			31,000	19,000					38,000	22,000					38,000	22,000				
		Lease Fleet Car - RAV4 - covered in operations (MCS)																					
Utes (replaced every 3 years)																							
PE0364	P11019	Hilux Dual Cab (grader drivers)	10/11/2015			43,000	20,000					43,000	20,000					43,000	20,000				
PE0346	P11013	Toyota Hilux Dual Cab - KO2 (Robbie)	11/09/2014			43,000	22,000					43,000	22,000					43,000	22,000				
PE0347	P11014	Toyota Hilux Ute - KO118 (Marina)	25/09/2014			35,000	17,000					35,000	17,000					35,000	17,000				
		New Gardener Ute - Toyota Hilux Dual Cab	17/18							40,000	18,000					40,000	18,000					40,000	18,000
PE0350	P11015	Toyota Hilux Ute - KO528 (water ute)	28/11/2014					35,000	17,000			-				35,000	17,000						
PE0351	P11016	Toyota Hilux Ute - 1DES444 (Paul)	28/11/2014	43,000	17,000					43,000	17,000					43,000	17,000					43,000	17,000
PE0338	P11017	Toyota Hiace Van	24/01/2014					30,000	17,000					30,000	17,000					30,000	17,000		
				17/18		18/19		19/20		20/21		21/22		22/23		23/24		24/25		25/26		26/27	
Yearly Totals				43,000	39,000	397,000	220,000	166,000	102,000	328,000	177,000	159,000	81,000	382,000	227,000	118,000	52,000	404,000	223,000	148,000	95,000	328,000	177,000
Difference: Purchase - Trade				4,000		177,000		64,000		151,000		78,000		155,000		66,000		181,000		53,000		151,000	

### Small Trucks/Trailers and Large Trucks/Trailers

[illegible]



### Loaders/Skidsteer, Graders and Excavator/Rollers

Asset Number	Plant Number	Asset Name	Date Acquired	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		
				Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	
Loaders/Skidsteer																								
PE0038	P15001	Caterpillar IT28G Loader (every 20 years)	30/06/2001							\$ 280,000	\$ 25,000													
PE0335	P15004	Caterpillar Front End Loader (every 20 years)	12/09/2013														\$ 280,000	\$ 30,000						
		Compuload - Front End Loader Scale	new																					
PE0337	P15005	Roadswest Low Loader (every 15 years)	13/11/2013																					
PE0041	P17002	Caterpillar Skid Steer Loader (every 5 years)	1/05/2014					\$ 70,000	\$ 20,000								\$ 70,000	\$ 20,000						
PE0193	P13001	Tree pruning slashers CATIT28	2/05/2003																					
PE0341	P13002	Blade Runner Mower (attachment) (every 10 years)	27/01/2015	\$ 12,000	\$ 500																			
PE0271	P13003	Brushcutter Attachment for Skid Steer (every 15 years)	30/06/2008																					
PE0303	P13005	Pro Mac 52" Super Mulching Discutter	10/09/2010																					
PE0309	P13006	Rockbreaker attachment to suit JCB 8030Z	23/05/2011																					
PE0272	P13007	Broom Attachment for Skid Steer (every 5 years)	15/10/2007					\$ 23,000	\$ 3,000								\$ 23,000	\$ 3,000						
PE0342	P13008	Peruzzo Mower/Catcher (every 7 years)	18/09/2013							\$ 16,000	\$ 2,000													
Graders (traded in every 10 years)																								
PE0032	P30001	Caterpillar Grader 12H	1/05/2000																		\$ 350,000	\$ 60,000		
PE0284	P30004	Caterpillar Grader 12M	30/06/2009					\$ 360,000	\$ 80,000															
PE0314	P30005	Caterpillar Grader 12MT	30/06/2012											\$ 360,000	\$ 80,000									
Excavators/Rollers																								
PE0239	P28004	Catepillar Vib Roller (10 year change over)	1/10/2015																\$ 170,000	\$ 15,000				
PE0348	P28006	Caterpillar Roller (every 15 years)	26/11/2014																					
PE0349	P28007	Caterpillar Roller (every 15 years)	26/11/2014																					
PE0281	P29002	JCB 8030Z Mini Excavator	30/06/2009																		\$ 80,000	\$ 10,000		
PE0302	P29003	320DLQ Hydraulic CAT Excavator (every 10 years)	10/09/2010									\$ 280,000	\$ 55,000											
					17/18		18/19		19/20		20/21		21/22		22/23		23/24		24/25		25/26		26/27	
Yearly Totals					\$ 12,000.00	\$ 500.00	\$ -	\$ -	\$ 453,000.00	\$ 103,000.00	\$ 296,000.00	\$ 27,000.00	#####	\$ 55,000.00	\$ 360,000.00	\$ 80,000.00	\$ -	\$ -	\$ 373,000.00	\$ 53,000.00	\$ 170,000.00	\$ 15,000.00	\$ 430,000.00	\$ 70,000.00
Difference: Purchase - Trade					\$ 11,500.00		\$ -		\$ 350,000.00		\$ 269,000.00		#####		\$ 280,000.00		\$ -		\$ 320,000.00		\$ 155,000.00		\$ 360,000.00	

Mowers, Buses, Water Tanks, Tractors and Misc

		Asset Name	Date Aquired	2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27	
Asset Number	Plant Number			Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade	Purchase	Trade
Mowers		(changeover mowers every 4-5 years																					
PE0280	P12004	Toro Groundmaster - John Deere Z925MM Zero Turn Mower	30/06/2009	\$ 19,000	\$ 4,000																		
PE0339	P18006	John Deere Mower - KO582	2013											\$ 70,000	\$ 9,000								
		John Deere Mower attachments			\$ 1,200																		
Bus																							
PE0073	P31001	"Daisy" Community Bus	28/09/2001																				
PE0327	P31002	Volvo YMCA Bus	3/02/2013																				
Water Tanks																							
PE0258	P35017	Water Tanker 10,000L 10 year change over	30/11/2005							\$ 20,000	\$ 5,000									\$ 25,000	\$ 5,000		
		Duraquip 30,000L Water Tanker Trailer 15 year change over	Mar-15																				
Dollys																							
PE0326	P25013	All Motor Body Builders Tandem Axle Dolly	30/06/2013											\$ 25,000	\$ 5,000								
PE0334	P27006	All Motor Body Builders Tandem Axle Dolly	22/08/2013																				
Tractors																							
PE0307	P18005	New Holland Tractor 10 year change over	30/06/2011									\$ 70,000	\$ 10,000										
Misc.																							
PE0088	P19001	Catepillar Forklift (every 20 years)	2016																				
PE0273	P22001	Yamaha Spray Motorbike - replace	13/11/2007																				
PE0223	P35002	Electrical Hand Tools																					
PE0224	P35003	Shire Pumps																					
PE0225	P35004	Chainsaws/Whippers/Hand Mowers				\$ 7,000	\$ 1,000					\$ 7,000	\$ 1,000					\$ 7,000	\$ 1,000				
PE0226	P35005	Concreting Equipment																					
PE0144	P35007	Mobile Fuel Tanker Construction (Wash Blue Metal)	30/06/81																				
PE0135	P35010	Ingersol Rand Mobile Air Compressor	30/06/1980																				
PE0222	P35012	Sundry Plant & Equipment																					
PE0234	P35014	250Litre Steel Vented Fuel Tank	6/08/2007																				
PE0235	P35015	250L Steel Vented Fuel Tank																					
PE0236	P35016	500l Steel Vented Tank	6/08/2007																				
PE0317	P35018	400L Steel Vented Tank	16/08/2012																				
		Post Hole Digga, petrol engine (replace every 7 years)	30/09/2015																				
		Emulsion Air Pressure Vessel Spraying Skid Steer Unit	29/10/2015																				
		Blue metal spreader	new	\$ 35,000																			
		Blue metal spreader	new	\$ 35,000																			
		Turf Cutter		\$ 9,000	\$300													\$ 6,000		\$ 20,000		\$ -	
		Verti Mower		\$ 14,000																			
		Hand operated trencher	new	\$ 5,400																			

Mowers, Buses, Water Tanks, Tractors and Misc

				17/18		18/19		19/20		20/21		21/22		22/23		23/24		24/25		25/26		26/27	
Yearly Totals				\$ 117,400	\$ 5,500	\$ 7,000	\$ 1,000	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 77,000	\$ 11,000	\$ 95,000	\$ 14,000	\$ -	\$ -	\$ 7,000	\$ 1,000	\$ 25,000	\$ 5,000	\$ -	\$ -
Difference: Purchase - Trade				\$ 111,900		\$ 6,000		\$ -		\$ 15,000		\$ 66,000											

Shire of Kojonup										
LIST OF FEES & CHARGES										
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<b><u>Introduction</u></b>										
The Shire of Kojonup has seven (7) methods of setting its fees and charges, as follows:										
1. Set by Legislation (Internal) - e.g. Local Law										
2. Set by Legislation (External) - e.g. State Law										
3. Upper Limit Cost (s6.17(3)(a) of the Act) - Copies of Information (s.5.96 of the Act)										
4. Upper Limit Cost (s6.17(3)(b) of the Act) - Approvals (s.6.16(d) of the Act)										
5. General - Commercial Activity e.g. Leisure Centre										
6. General - Community Activity e.g. Hall Hire										
7. Other - Limited by Other Legislation - e.g. National Competition Policy										
The method of setting each particular fee or charge is shown in the "Policy" column in this list.										

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b><u>Rates</u></b>										
Property Listing - Electronic	\$ 45.00	\$ 45.00	3	\$ 45.00	N	\$2,500	\$ 2,500	\$ -	1283	Senior Finance Officer
Ownership Details	\$ 30.00	\$ 30.00	3	\$ 30.00	N				1283	
Property Settlement / Account Enquiry										
- Standard	\$ 45.00	\$ 45.00	3	\$ 50.00	N				1283	
- Detailed	\$ 85.00	\$ 85.00	3	\$ 90.00	N				1283	
Special Payment Arrangement (Rates)										
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7	\$ 9.00	N	\$4,000	\$ 4,000	\$ -	1073	
Interest Charge - Late Payment	11%	11%	7	11%	N	\$25,000	\$ 25,000	\$ -	1043	
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	\$8,400	\$ 8,400	\$ -	1063	
<b><u>Freedom of Information Fees</u></b>										
Application Fee	\$ 30.00	\$ 30.00	2	\$ 30.00	N	\$ -	\$ -	\$ -	2053	Records Officer
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 40.00	\$ 30.00	2	\$ 30.00	N				2053	
Photocopying	Photocopy Charges	Photocopy Charges	2	\$ 0.20	Y				2053	
Postage - Standard Envelope	At cost	At cost	2	At cost	N				2053	
<b><u>Motor Vehicle Licensing</u></b>										
Special Kojonup (KO) Number Plates	\$ 60.00	\$ -	5	\$ -	N	\$ -	\$ -	\$ -	2053	Senior Finance Officer
- Plus License Plate Charges as set by the Dep't of Transport - as at 1 July 2014	\$200.00	\$ 200.00	7	\$ 200.00						
<b><u>Other Administration</u></b>										
Single or Double Sided										Senior Finance Officer
- A4	\$ 0.30	\$ 0.35	5	\$ 0.40	Y	\$ 250	\$ 250	\$ -	2143	
- A3	\$ 0.75	\$ 0.80	5	\$ 0.80	Y				2143	
- A4 Coloured Paper	\$ 0.40	\$ 0.50	5	\$ 0.50	Y				2143	
Electoral Rolls	\$ 35.00	\$ 35.00	3	\$ 35.00	Y	\$ -	\$ -	\$ -	2053	
Council Agenda's and Minutes (free on web or via email) - per meeting		\$ 10.00	3	\$ 10.00	Y	\$ -	\$ -	\$ -	2053	Executive Assistant
Council Agenda's and Minutes (free on web or via email) - Annual Subscription		\$130.00	3	\$ 130.00	Y	\$ -	\$ -	\$ -	2053	

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
Hire of Reception Lounge (in accordance with Policy 3.5)										
- Per Day	\$ 100.00	\$ 100.00	6	\$ 100.00	Y	\$ -	\$ -	\$ -	2053	Executive Assistant
- Half Day	\$ 50.00	\$ 50.00	6	\$ 50.00	Y	\$ -	\$ -	\$ -	2053	
<b>Animal Control</b>										
<b>Pound Fees - Weekdays</b>						\$ 500	\$ 500	\$ -	2663	Ranger/ Building Maintenance Coordinator
Destruction and Disposal of Dog	\$ 120.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	\$ 1,500	\$ 1,500	\$ -	2653	
Seizure of a dog without Impounding	\$ 70.00	\$ 75.00		\$ 75.00	N					
Seizure and Impounding of a dog	\$ 105.00	\$ 110.00		\$ 110.00	N					
Sustenance Fee (per day or part thereof)	\$ 20.00	\$ 20.00		\$ 20.00	Y					
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y					
Dog Trap - Refundable Deposit	\$ 80.00	\$ 100.00		\$ 100.00	Y					
<b>Pound Fees - Weekends/After Hours</b>										
Seizure of a dog without Impounding	\$ 125.00	\$ 130.00	6	\$ 130.00	N					
Seizure and Impounding of a dog	\$ 175.00	\$ 180.00	6	\$ 180.00	N					
<b>Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976</b>										
All registrations expire 31st October						\$ 5,500	\$ 5,500	\$ -	2673	Ranger/ Building Maintenance Coordinator
Dogs Registered after 31st May for one year - 50% of appropriate fee										
Dangerous Dog - 1 Year				\$ 50.00	N					
Dog Kept in an Approved Kennel Establishment (per kennel establishment)				\$ 200.00	N					
<b>1 Year Registration - Sterilised</b>										
Dog or Bitch	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N					
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 5.00	N					
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N					
<b>1 Year Registration - Unsterilised</b>										
Dog or Bitch	\$ 50.00	\$ 50.00	2. External Legislation	\$ 50.00	N					
Working Dog or Bitch	\$ 12.50	\$ 12.50		\$ 12.50	N					
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N					
<b>3 Year Registration - Sterilised</b>										
Dog or Bitch	\$ 42.50	\$ 42.50	2. External Legislation	\$ 42.50	N					
Working Dog or Bitch	\$ 10.60	\$ 10.60		\$ 10.60	N					
Pensioner Concessional Rate	\$ 21.25	\$ 21.25		\$ 21.25	N					

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>3 Year Registration - Unsterilised</b>										
Dog or Bitch	\$ 120.00	\$ 120.00	2. External Legislation	\$ 120.00	N					Ranger/ Building Maintenance Coordinator
Working Dog or Bitch	\$ 30.00	\$ 30.00		\$ 30.00	N					
Pensioner Concessional Rate	\$ 60.00	\$ 60.00		\$ 60.00	N					
<b>Lifetime Registration - Sterilised</b>										
Dog or Bitch	\$ 100.00	\$ 100.00	2. External Legislation	\$ 100.00	N					
Working Dog or Bitch	\$ 25.00	\$ 25.00		\$ 25.00	N					
Pensioner Concessional Rate	\$ 50.00	\$ 50.00		\$ 50.00	N					
<b>Lifetime Registration - Unsterilised</b>										
Dog or Bitch	\$ 250.00	\$ 250.00	2. External Legislation	\$ 250.00	N					
Working Dog or Bitch	\$ 62.50	\$ 62.50		\$ 62.50	N					
Pensioner Concessional Rate	\$ 125.00	\$ 125.00		\$ 125.00	N					
<b>Refunds if Sterilised:</b>										
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)										
<b>Cat Registrations - Statutory Fees - as set and amended by the Cat Act</b>										
All registrations expire 31st October						\$ 1,500	\$ 1,500	\$ -	2674	
Cats Registered after 31st May for one year - 50% of appropriate fee										
Registration - 1 Year	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N					
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50						
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00						
<b>Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)</b>										
Ranger - Including Vehicle - 78c/km	\$ 68.00	\$ 68.00	5	\$ 80.00	Y	\$ 3,500	\$ 3,500	\$ -	2633	

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>Fire Maps</b> - not laminated	\$ 20.00	\$ 20.00	6	\$ 20.00	Y	\$ 100	\$ 100	\$ -	2383	Regulatory Administration Officer
<b>Health Services</b>										
<b>Environmental Health Officer</b>										
- Resource Sharing with Other Local Government's (per hour)			5. Commercial	\$ 87.50						Manager Regulatory Services
- Vehicle Usage per kilometre				\$ 0.78						
<b>Trading in Public Places</b>										
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N					Development Services Coordinator
Annual Renewal Fee	\$ 550.00	\$ 550.00		\$ 550.00	N					
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N					
<b>Concessions</b>										
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees						
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees						
<b>Public Buildings</b> - Health (Public Buildings) Regulations 1992										
Application for a public building (under s176 of the Act) or an application to vary a certificate of approval (Regulation 9) - Fee equal to the cost of considering the application not exceeding fee amount:	\$ 871.00	\$ 871.00	2	\$ 871.00	N					Development Services Coordinator
<b>Preventative Services - Inspections / Administration</b> - in accordance with Health (Offensive Trades Fees) Regulations 1976										
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N					Development Services Coordinator
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N					
Artificial Manure Depots		\$ 211.00		\$ 211.00	N					
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N					
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N					



Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Fat Melting, fat extracting or tallow melting establishments:				2. External Legislation						Development Services Coordinator	
- Butcher Shops and similar	\$ 171.00	\$ 171.00			\$ 171.00	N					
- Larger Establishments	\$ 298.00	\$ 298.00			\$ 298.00	N					
Blood Drying	\$ 171.00	\$ 171.00			\$ 171.00	N					
Gut Scraping, preparation of sausage skins	\$ 171.00	\$ 171.00			\$ 171.00	N					
Fellmongeries	\$ 171.00	\$ 171.00			\$ 171.00	N					
Manure Works	\$ 211.00	\$ 211.00			\$ 211.00	N					
Fish curing establishments	\$ 298.00	\$ 211.00			\$ 211.00	N					
Laundries & Dry-cleaning Establishments	\$ 147.00	\$ 147.00			\$ 147.00	N					
Bone Merchant Premises	\$ 171.00	\$ 171.00			\$ 171.00	N					
Flock factories	\$ 171.00	\$ 171.00			\$ 171.00	N					
Knackeries	\$ 298.00	\$ 298.00			\$ 298.00	N					
Poultry Processing establishments	\$ 298.00	\$ 298.00			\$ 298.00	N					
Poultry Farming	\$ 298.00	\$ 298.00			\$ 298.00	N					
Rabbit Farms	\$ 298.00	\$ 298.00			\$ 298.00	N					
Fish Processing establishments in which whole fish are cleaned and prepared	\$ 298.00	\$ 298.00			\$ 298.00	N					
Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00		\$ 298.00	N						
Any other offensive trade not specified	\$ 298.00	\$ 298.00		\$ 298.00	N						
Caravan Park or Camping Grounds (schedule 3 of Regulations)										Development Services Coordinator	
1. Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00		2. External Legislation	\$ 200.00	N					
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00			\$ 20.00	N					
3. Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00			\$ 100.00	N					
4. Transfer of Licence	\$ 100.00	\$ 100.00			\$ 100.00	N					

Shire of Kojonup										
LIST OF FEES & CHARGES										
				2017/2018						
	Comparative			Policy	Fee/Charge	GST	Revenue			Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount	G/L Account
<b>Care of Families and Children</b>										
Kojonup Occasional Care - Lot 38 Elverd Street (Annual Rent)	\$ 150.00	\$ 150.00		6	lease					3463
<b>Low Income Housing (Jean Sullivan Units)</b>	As per Homeswest Rates	As per Homeswest Rates		6	As per Homeswest Rates					4203
<b>Springhaven Lodge</b>										
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments										
Visitors Meals - Lodge										
Breakfast	\$ 5.00	\$ 5.00			\$ 5.00	Y				
Lunch	\$ 5.00	\$ 5.00			\$ 5.00	Y				
Dinner	\$ 5.00	\$ 5.00			\$ 5.00	Y				
Personal Care Subsidy	set by Legislation	set by Legislation			set by Legislation					
Weekly Rental	set by Legislation	set by Legislation			set by Legislation					
Accommodation Bond	maximum set by Legislation	\$ 250,000			\$ 250,000					
Staff Meals	\$ 7.00	\$ 5.00			\$ 5.00	Y				
Hire of Treatment Room (per day or part thereof)	\$ 57.00	\$ 57.00			n/a	Y				
Transport to Medical Appointments - Albany					\$ 200					
Transport to Medical Appointments - Katanning					\$ 60					
Individual Transport to shops -local					\$ 20					
Low care residents - cost of incontinence items -					cost recovery					

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
<u>Independent Living Units (Loton Close)</u>					(4 weeks rental)					Manager Corporate Services	
4 Weekly Maintenance - Units	n/a	n/a				Y					
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 115.00	\$ 120.00				N	\$ 50,960	\$ 72,800	\$ 21,840		4083
North Units - Rent per week (new tenants after 1 July 2015)	\$ 155.00	\$ 160.00				N					4083
South Units - Rent per week		\$ 230.00		5. Commercial		N	\$ 71,760	\$ 71,760	\$ -	4083	
Bond	(4 weeks rental)	(4 weeks rental)				N					
<u>Housing Rental - Per Week</u>											Manager Corporate Services
Staff Housing (excluding negotiated packages) (Bond of 4 weeks rent)											
8 Newton Street - Units	\$ 135.00					N					
Lot 8 Soldier Road	\$ 190.00				N						
30 Katanning Road	\$ 180.00				N						
39 Vanzuilecom Street	\$ 200.00				N						
Bagg Street (ex-doctors surgery)	\$ 120.00				N						
	(per week)										
Non Staff Housing (Bond of 4 weeks rent)											
8 Newton Street Units	\$ 190.00				N				3703		
Lot P8 Soldier Road	\$ 285.00				N				3703		
30 Katanning Road	\$ 270.00				N				3703		
34 Katanning Road	Lease Agreement				N				3363		
39 Vanzuilecom Street	\$ 300.00								3703		
Bagg Street (ex-doctors surgery)	\$ 40.00				N				3703		
	(per night)										
Excludes negotiated employment packages (Bond of 4 weeks rent)											
8a Newton Street		\$ 195.00		5. Commercial	\$ 200.00	N			3703		
8b Newton Street		\$ 195.00			\$ 200.00	N			3703		
Lot 8 Soldier Road		\$ 285.00			\$ 290.00	N			3703		
30 Katanning Road		\$ 275.00			\$ 280.00	N			3703		
34 Katanning Road		Lease			Lease	Y			3363		
39 Vanzuilecom Street		\$ 310.00			\$ 315.00	N			3703		
1a Bagg Street (per week)		\$ 125.00			\$ 125.00	N			3703		
1b Bagg Street (per night)		\$ 40.00			\$ 40.00	Y			3703		

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
<b>Cemeteries</b>							\$ 23,500			6013	Senior Library Officer
<b>Right of Burial</b>											
Form of Grant of Right of Burial											
Land 2.4m x 1.2m where directed by Trustees	\$ 350.00	\$ 490.00			Y						
Reservation of Plot	\$ 70.00	\$ 100.00			Y						
<b>Internment Fees</b>											
Adult Grave	\$ 585.00	\$ 820.00		5. Commercial	\$ 900.00	Y					
Child Grave (under 12 years)	\$ 385.00	\$ 540.00			\$ 600.00	Y					
Grave to be sunk deeper than 1.8m (max 2.4m)											
- Machine Dug per additional 300mm or part thereof (Min \$50)	\$ 165.00	\$ 230.00			\$ 230.00	Y					
Stillborn Child Grave	\$ 290.00	\$ 405.00			\$ 405.00	Y					
Reopening Fees for internment in existing grave	\$ 1,150.00	\$ 1,610.00			\$ 1,610.00	Y					
<b>Re-opening Fees for Exhumation</b>											
- Service not offered - contact Metropolitan Cemeteries Board for details	n/a	n/a			n/a	Y					
<b>Additional Cemetery Charges</b>											
Internment without due notice (2 days)	\$ 315.00	\$ 440.00		5. Commercial	\$ 440.00	Y					
Internment not in usual working hours											
- Monday to Friday	\$ 195.00	\$ 275.00			\$ 350.00	Y					
- Saturdays, Sundays , Public Holidays and Mondays	\$ 375.00	\$ 525.00			\$ 650.00	Y					
- After 3pm all other days					\$ 100.00	Y					
Concrete Plinths (Lawn Cemetery)					\$ 300.00						
<b>Miscellaneous Cemetery Charges</b>											
Registration of Transfer of Form of Grant of Right of Burial	\$ 30.00	\$ 45.00		3	\$ 45.00	Y					
Copy of Local Laws	\$ 13.00	\$ 20.00		3	\$ 20.00	Y					
Niche Wall - single and double opening	\$ 290.00	\$ 405.00		5	\$ 405.00	Y					
- 2nd opening for double	\$ 235.00	\$ 330.00		5	\$ 330.00	Y					
<b>Memorial Plaques</b>											
Administration Fees to arrange:				5. Commercial							
- Single Memorial Plaque with Standard Inscription	\$ 50.00	\$ 70.00			\$ 70.00	Y					
- Double Memorial Plaque with Standard Inscription	\$ 50.00	\$ 70.00			\$ 70.00	Y					
- Second Inscription on Double Memorial Plaque	\$ 50.00	\$ 70.00			\$ 70.00	Y					
Note: Cost of Freight and the Plaque shall be paid by the purchaser											

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>Cemetery Licences</b>						\$ 150			6023	Senior Library Officer
Licence to Erect a Headstone and / or Kerbing	\$ 27.00	\$ 40.00		\$ 40.00	N					
Licence to Erect a Monument	\$ 27.00	\$ 40.00		\$ 40.00	N					
Licence to Erect a Nameplate	\$ 27.00	\$ 40.00		\$ 40.00	N					
Funeral Directors Single Licence for one Interment	\$ 70.00	\$ 100.00		\$ 100.00	N					
Funeral Directors Annual Licence Fee	\$ 210.00	\$ 295.00		\$ 295.00	N					
<b>Sanitation - Refuse</b>										
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 330.00	\$ 335.00	5. Commercial Activity	\$ 345.00	N					Manager Corporate Services
- Note: Rubbish weekly, Recycling fortnightly										
Concessional - eligible pensioners	\$ 300.00	\$ 315.00		\$ 335.00	N					
Additional Recycling Service	\$ 155.00	\$ 160.00		\$ 160.00	N					
Additional Rubbish Service	\$ 185.00	\$ 190.00		\$ 190.00	N					
<b>Sanitation - Other</b>										
As the Recycling depot is now administered by Warren Blackwood Waste the Shire no longer sets the pricing										
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00	6. Community Activity	\$ 18.00	Y					Manager Regulatory Services
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 18.00		\$ 18.00	Y					
Asbestos (per cubic metre)		\$ 60.00		\$ 60.00	Y					
Portable Chemloo Toilet										
- Hire Fee - between 1 and 7 days	\$ 350.00	\$ 350.00		\$ 350.00	Y					
- Bond	\$ 250.00	\$ 250.00		\$ 250.00	Y					
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00										
<b>Sewerage</b>										
<b>Septic Tank/Apparatus Installation Fees</b>										
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N	\$ 500	\$ 500	\$ -		Manager Regulatory Services
Issuing a 'Permit to Use an Apparatus'	\$ 118.00	\$ 118.00		\$ 118.00	Y	\$ 500	\$ 500	\$ -		

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
<b><u>Town Planning Applications</u></b>											
<b>Part 1 - as provided in Planning &amp; Development Regulations 2009</b>											
<b>Development Applications:</b>											
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:				2. Set by External Legislation						Shire Planner	
a) not more than \$50,000	\$ 147.00	\$ 147.00			\$ 147.00	N					
b) more than \$50,000 but not more than \$500,000	0.32% of Value	0.32% of Value			0.32% of Value	N					
c) more than \$500,000 but not more than \$2.5 m	\$1,700 + 0.257% per \$1 > \$500,000	\$1,700 + 0.257% per \$1 > \$500,000			\$1,700 + 0.257% per \$1 > \$500,000	N					
d) more than \$2.5m but not more than \$5 m	\$7,161 + 0.206% for every \$1 >\$2.5m	\$7,161 + 0.206% for every \$1 >\$2.5m			\$7,161 + 0.206% for every \$1 >\$2.5m	N					
e) more than \$5 m but not more than \$21.5 m	\$12,633 + 0.123% for every \$1 > \$5m	\$12,633 + 0.123% for every \$1 > \$5m			\$12,633 + 0.123% for every \$1 > \$5m	N					
f) more than \$21.5 million	\$34,196	\$34,196			\$34,196						
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.	The fee in item 1 plus, by way of penalty, twice that fee.		2. Set by External Legislation	The fee in item 1 plus, by way of penalty, twice that fee.						
Determine an application to amend or cancel development approval		\$295		2. Set by External Legislation	\$295	N					
<b>Extractive Industry:</b>											
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00		2. Set by External Legislation	\$739.00	N					
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.	The fee in item 3 plus, by way of penalty, twice that fee.		2. Set by External Legislation	The fee in item 3 plus, by way of penalty, twice that fee.						

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>Subdivisions:</b>										
5. Providing a subdivision clearance for:										
a) not more than 5 lots	\$73.00 per lot	\$73.00 per lot	2. Set by External Legislation	\$73.00 per lot	N					
b) more than 5 lots but not more than 195 lots	\$73.00 per lot for first 5 lots and then \$35.00 per lot	\$73.00 per lot for first 5 lots and then \$35.00 per lot		\$73.00 per lot for first 5 lots and then \$35.00 per lot	N					
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00		\$ 7,393.00	N					
<b>Home Occupations:</b>										
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	2. Set by External Legislation	\$ 222.00						
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.	The fee in item 6 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N					
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73.00	\$73.00	2. Set by External Legislation	\$73.00	N					
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	The fee in item 8 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N					
<b>Other:</b>										
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration , extension or change has not commenced or been carried out	\$295.00	\$295.00	2. Set by External Legislation	\$295.00	N					
11. Determining an application for change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration , extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.	The fee in item 10 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N					

Shire Planner

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
12. Zoning Certificate	\$ 73.00	\$ 73.00		2. Set by External Legislation	\$ 73.00	N					
13. Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00			\$ 73.00	N					
14. Issue of written planning advice	\$ 73.00	\$ 73.00			\$ 73.00	N					
Part 1 - as provided in Planning & Development Regulations 2009											
Director/Shire Planner (per hour)	\$ 88.00	\$ 88.00		2. Set by External Legislation	\$ 88.00	N					
Manager/Senior Planner (per hour)	\$ 66.00	\$ 66.00			\$ 66.00	N					
Planning Officer (per hour)	\$ 36.86	\$ 36.86			\$ 36.86	N					
Other Staff e.g. Environmental Health Officer (per hour)	\$ 36.86	\$ 36.86			\$ 36.86	N					
Secretary/Administrative Staff (per hour)	\$ 30.20	\$ 30.20			\$ 30.20	N					
Direct Costs e.g.. Advertising	At Cost	At Cost			At Cost	N					
Kevin O'Halloran Memorial Swimming Pool											
Daily Admission Charges (Including Vacation Swimming)									6294	Manager Regulatory Services	
Adults	\$ 2.00	\$ 2.00		6. Community Activity	\$ 2.00	Y					
Seniors	\$ 2.00	\$ 2.00			\$ 2.00	Y					
Children (3 years old and above)	\$ 2.00	\$ 2.00			\$ 2.00	Y					
Children (0 to 3 years old)	Free	Free			free	Y					
Spectators	Free	Free			free	Y					
All School based (Education Department) activities as per above entry fees	as above	per entry fee			As per entry fee or season pass	Y					
Seasonal Passes											
Child Single Season Pass	\$ 50.00	\$ 50.00		6. Community Activity	\$ 50.00	Y					
Seniors Single Season Pass	\$ 50.00	\$ 50.00			\$ 50.00	Y					
Adult Single Season Pass	\$ 50.00	\$ 75.00			\$ 75.00	Y					
Family (2 Adults & 2 Children under 16 years)	\$ 100.00	\$ 150.00			\$ 150.00	Y					
If family has more than 4 members, then additional children shall be \$10 per child											



Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>Other</b>										
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y					Manager Regulatory Services
Aqua Aerobics - Season Member	per entry fee	\$ 8.00		\$ 8.00	Y					
Aqua Aerobics - Non Member	per entry fee	\$ 10.00		\$ 10.00	Y					
BBQ Hire	\$ 20.00	\$ 20.00		\$ 20.00	Y				6293	
PA System (per hour)	\$ 10.00	\$ 10.00		\$ 10.00	Y					
<b>Memorial and Lesser Hall</b>										
<b>DAY AND EVENING:</b>										
<b>Private and/or Commercial</b>										
Main Hall	\$ 200.00	\$ 200.00	5. Commercial Activity	\$ 200.00	Y				6203	Manager Community Development & Tourism
Lesser Hall	\$ 150.00	\$ 150.00		\$ 150.00	Y					
Kitchen	\$ 80.00	\$ 80.00		\$ 100.00	Y					
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y					
Pre-function Preparation (refer additional charges)										
<b>Community Group</b>										
Main Hall	\$ 100.00	\$ 100.00	6. Community Activity	\$ 100.00	Y					
Lesser Hall	\$ 75.00	\$ 75.00		\$ 75.00	Y					
Kitchen	\$ 40.00	\$ 40.00		\$ 50.00	Y					
Backstage area for meeting (no charge for Theatrical Society)	\$ 20.00	\$ 20.00		\$ 20.00	Y					
Pre-function Preparation (refer additional charges)										
<b>DAY OR EVENING (or part thereof):</b>										
<b>Private and/or Commercial</b>										
Main Hall	\$ 150.00	\$ 150.00	5. Commercial Activity	\$ 150.00	Y					
Lesser Hall	\$ 112.00	\$ 112.00		\$ 112.00	Y					
Kitchen	\$ 60.00	\$ 60.00		\$ 60.00	Y					
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y					
Pre-function Preparation (refer additional charges)										

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>Community Group</b>										
Main Hall	\$ 75.00	\$ 75.00	6. Community Activity	\$ 75.00	Y					
Lesser Hall	\$ 56.00	\$ 56.00		\$ 56.00	Y					
Kitchen	\$ 30.00	\$ 30.00		\$ 30.00	Y					
Backstage area for meeting	\$ 15.00	\$ 15.00		\$ 15.00	Y					
Pre-function Preparation (refer additional charges)										
<b>School Productions &amp; Rehearsals for Community Production 50% of appropriate fee hire</b>										
<b>Memorial Hall and Lesser Hall</b>										
Hourly rate - Community Groups only	\$ 20.00	\$ 20.00	6. Community Activity	\$ 20.00	Y					
<b>Memorial Hall and Lesser Hall - Additional Charges</b>										
Memorial Hall and Lesser Hall - <b>Bonds (Refundable)</b>										
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 170.00	N					
- Non Alcoholic bev &/or food served (per booking)	\$ 225.00	\$ 225.00	5 & 6	\$ 225.00	N					
- With liquor per booking	\$ 280.00	\$ 280.00	5 & 6	\$ 280.00	N					
Casual Hirers Insurance per booking	\$ 8.00	\$ 10.00	5 & 6	\$ 10.00	Y				6203	
Additional Cleaning Charge - per hour	\$ 55.00	\$ 65.00	5 & 6	\$ 65.00	Y					
<b>RSL Hall Hire</b>										
Day or Evening (or part thereof)									6213	
- Private / Commercial	\$ 80.00	\$ 80.00	5	\$ 80.00	Y					
- Community Groups / Organisations	\$ 40.00	\$ 40.00	6	\$ 40.00	Y					
<b>Day &amp; Evening</b>										
- Private / Commercial	\$ 140.00	\$ 140.00	5	\$ 140.00	Y					
- Community Groups / Organisations	\$ 70.00	\$ 70.00	6	\$ 70.00	Y					
RSL Hall - Specified Use per hour - Community Groups only	\$ 15.00	\$ 15.00	6	\$ 15.00	Y					

Manager  
Community  
Development &  
Tourism

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
RSL Hall - Additional Charges											Manager Community Development & Tourism
RSL Hall - Bonds (Refundable)											
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 170.00	N						
- Non Alcoholic beverages &/or food served (per booking)	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N						
- With liquor per booking	\$ 280.00	\$ 280.00	5 & 6	\$ 280.00	N						
Casual Hirers Insurance per booking	\$ 8.00	\$ 10.00	5 & 6	\$ 10.00	Y				6213		
Additional Cleaning Charge - per hour	\$ 55.00	\$ 65.00	5 & 6	\$ 65.00	Y						
CWA Building											
- Per Day	\$ 60.00	\$ 60.00	6. Community Activity	lease	Y						
- Half Day	\$ 30.00	\$ 30.00		lease	Y						
- Standard Bond Payable	\$ 150.00	\$ 150.00		lease							
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.											
Hall Equipment											
Note: No equipment is to be hired external to the facility (that it belongs to) other than from the RSL Hall as per Council Policy 2.3.1.											
Equipment Hire Bond	\$ 185.00	\$ 185.00	5 & 6	\$ 185.00	Y						
Table Hire per Day	\$ 4.00	\$ 4.00	5 & 6	\$ 4.00	Y						
Chair Hire per Day	\$ 1.50	\$ 1.50	5 & 6	\$ 1.50	Y						
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00	5 & 6	\$ 1.00	Y						
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75	5 & 6	\$ 0.75	Y						
Cutlery (per setting per day)	\$ 0.50	\$ 0.50	5 & 6	\$ 0.50	Y						
Breakages - charged at replacement cost			5 & 6		Y						
Community Bus											
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge					6133		
Community Group Hire (per km rate)	\$ 0.50	\$ 0.75	6	\$ 0.75	Y						
Private / Business Users Hire (per km rate)	\$ 1.50	\$ 1.60	5	\$ 1.60	Y						
Note: Bus to be returned full of fuel											

Shire of Kojonup									
LIST OF FEES & CHARGES									
				2017/2018					
	Comparative			Policy	Fee/Charge	GST	Revenue		
	2015/2016	2016/2017					Estimated	Potential	Discount
<b>YMCA Bus</b>									
Community Group/Not for Profit Organisation									6133
- Free Hire within Kojonup - (per km rate outside of District)	\$ 0.50	\$ 0.80		6	\$ 0.80	Y			
Private / Business Users									
- Hire per day *Plus	\$ 55.00	\$ 60.00		5	\$ 60.00	Y			
- * per km rate	\$ 1.50	\$ 1.80		5	\$ 1.80	Y			
<b>Note: Bus to be returned full of fuel</b>									
Community Bus and YMCA Bus - Bond	\$ 260.00	\$ 260.00		5 & 6	\$ 260.00	N			
Note: The CEO is given the authority to vary the Bond payable, dependant on circumstances, but not more than 50%									
Insurance excess payable.	\$ 1,000.00	\$ 1,000.00		5	\$ 1,000.00	Y			
Intentional Damage to vehicle including Graffiti	Full Cost of Repairs	Full Cost of Repairs		5	Full Cost of Repairs	Y			
<b>Old School Buildings</b>									
- Annual Contribution per user Group	\$ 175.00	\$ 180.00		6	\$ 180.00	N			3473

Manager  
Community  
Development &  
Tourism

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b><u>Recreation Sporting Complex</u></b>										
<b>Recreation Sporting Complex - Day OR Evening (or part thereof)</b>										
<b>Private and/or Commercial:</b>									6523	
Kitchen Hire Only	\$70.00	\$70.00	5. Commercial Activity	\$75.00	Y					
Meetings - per / hour (minimum charge - 2 hours)	\$40.00	\$40.00		\$45.00	Y					
Main Upstairs Function Room Only	\$170.00	\$170.00		\$170.00	Y					
Main Upstairs Function Room & Kitchen	\$200.00	\$200.00		\$210.00	Y					
Main Upstairs Function Room & Kitchen including Bar Use	\$250.00	\$250.00		\$265.00	Y					
Change rooms (per hour / per room)	\$25.00	\$25.00		\$25.00	Y					
<b>Community Organisation:</b>									6523	
Kitchen Hire Only	\$40.00	\$40.00	6. Community Activity	\$45.00	Y					
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$30.00		\$30.00	Y					
Main Upstairs Function Room Only	\$120.00	\$120.00		\$125.00	Y					
Main Upstairs Function Room & Kitchen	\$150.00	\$150.00		\$160.00	Y					
Main Upstairs Function Room & Kitchen including Bar Use	\$200.00	\$200.00		\$200.00	Y					
Change rooms (per hour / per room)	\$20.00	\$20.00		\$20.00	Y					
<b>Recreation Sporting Complex - Day AND Evening</b>									6523	
<b>Private and/or Commercial:</b>										
Kitchen Hire Only	\$80.00	\$80.00	5. Commercial Activity	\$90.00	Y					
Main Upstairs Function Room Only	\$190.00	\$190.00		\$200.00	Y					
Main Upstairs Function Room & Kitchen	\$240.00	\$240.00		\$250.00	Y					
Main Upstairs Function Room & Kitchen inc. Bar Use	\$320.00	\$320.00		\$350.00	Y					
<b>Community Organisation:</b>										
Kitchen Hire Only	\$50.00	\$50.00	6. Community Activity	\$55.00	Y					
Main Upstairs Function Room Only	\$125.00	\$125.00		\$130.00	Y					
Main Upstairs Function Room & Kitchen	\$170.00	\$170.00		\$175.00	Y					
Main Upstairs Function Room & Kitchen inc. Bar Use	\$250.00	\$250.00		\$255.00	Y					
<b>Recreation Sporting Complex - Specified Use (Schools 50%)</b>									6523	
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$15.00	\$15.00	6	\$15.00						

Manager  
Corporate  
Services

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Recreation Sporting Complex - Additional Charges										6523	Manager Corporate Services
Private and/or Commercial:											
Recreation Sporting Complex - Bonds (Refundable)											
- Standard Hire Bond	\$200.00	\$200.00		5. Commercial Activity	\$200.00	N					
- Hire Bond (Food & Bev - without alcohol)	\$300.00	\$300.00			\$300.00	N					
- Hire Bond (with alcohol)	\$450.00	\$450.00			\$450.00	N					
Casual Hirers Insurance per booking	\$8.00	\$10.00			free	Y					
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$80.00	\$80.00			\$80.00	Y					
Pre-function preparation fee - per hour *											
- * Maximum of 4 hours prior to booking	\$40.00	\$40.00			\$30.00	Y					
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees			As per fees	Y					
Note: No Set-up Assistance can be provided at the Sporting Complex											
Community Organisation:											
Recreation Sporting Complex – Bonds (Refundable)											
Standard Hire Bond	\$ 200.00	\$ 200.00		6. Community Activity	As above	N					
Hire Bond (Food & Bev – without alcohol)	\$ 300.00	\$ 300.00				N					
Hire Bond (with alcohol)	\$ 450.00	\$ 450.00				N					
Casual Hirers Insurance per booking	\$ 8.00	\$ 10.00				Y					
Additional Cleaning Charge – per hour (allows for weekend cleaning)	\$ 80.00	\$ 80.00				Y					
Pre function preparation fee – per hour *											
* Maximum of 4 hours prior to booking	\$ 30.00	\$ 30.00				Y					
* In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees				Y					
Note: No Set-up Assistance can be provided at the Sporting Complex											
Oval Hire											
Daily (6am- 5pm)	\$ 60.00	\$ 60.00		6. Community Activity	\$ 70.00	Y				6523	
Night (5pm - 12pm) (including lights)	\$ 80.00	\$ 100.00			\$ 110.00	Y					
Per hour	\$ 7.00	\$ 7.00			\$ 10.00	Y					
Squash Court Hire											
Daily (6am- 5pm)	\$ 95.00	\$ 95.00			\$ 95.00	Y					
Night (5pm - 12pm)	\$ 95.00	\$ 95.00			\$ 95.00	Y					
Per hour	\$ 10.00	\$ 10.00			\$ 15.00	Y					
Sporting Club Members - Oval & Squash Court Hire Fee	Nil	Nil			Nil						

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)											
Senior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00	6. Community Activity	\$ 150.00	N				029B	Manager Corporate Services	
Junior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00		\$ 150.00	N						
Squash Club - (up to 6 sets G & S)	\$ 300.00	\$ 300.00		\$ 300.00	N						
Hockey Club - (4 keys G only) Remove?	\$ 100.00	\$ 100.00		\$ 100.00	N						
Netball Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 50.00	N						
Cricket Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 50.00	N						
No Additional Keys are supplied											
Recreational Facilities - Annual Fees											
Cricket - November each year	\$ 780.00	\$ 780.00	6. Community Activity	\$ 800.00	N				6533		
Football (Complex, Oval & Change rooms) - March each year	\$ 4,460.00	\$ 4,460.00		\$ 4,600.00	N				6513		
Hockey (Complex & Oval) - March each year	\$ 1,075.00	\$ 1,075.00		\$ 1,100.00	N				6533		
Squash (Complex, Courts & Change rooms) March each year	\$ 1,600.00	\$ 1,600.00		\$ 1,650.00	N				6533		
Netball - March each year	\$ 370.00	\$ 370.00		\$ 380.00	N				6533		
Circus Usage Fees											
Hire per day (inc. Access to Netball Public Conveniences Only)	\$ 100.00	\$ 100.00	5. Commercial Activity	n/a	Y						
Bond for Oval (Refundable)	\$ 2,000.00	\$ 2,000.00		n/a	Y						
Additional use of Sporting Complex Facilities - charged at normal hire fee rates											
Airport Signage											
Signage at Airport – Annual Fee	\$ 1,800.00	n/a		n/a	N					Manager Corporate Services	
Building (as per Building Regulations 2012)											
Building Permits											
Minimum Fee (in all cases)	\$ 95.00	\$ 96.00	2. Set by External Legislation	\$ 97.70	N						
Class 1 and 10 Buildings											
Uncertified Application	Value of works x 0.32%	Value of works x 0.32%		Value of works x 0.32%	N						
Certified Application	Value of works x 0.19%	Value of works x 0.19%		Value of works x 0.19%							
Demolition	\$ 95.00	\$ 96.00		\$ 96.00							

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Class 2 to 9 Buildings											
Certified Application	Value of works x 0.09%	Value of works x 0.09%		2. Set by External Legislation	Value of works x 0.09%					Development Services Coordinator	
Demolition (per storey)	\$ 95.00	\$ 96.00			\$ 97.70						
Application for Occupancy Permit		\$ 96.00			\$ 97.70						
Application for Occupancy Permit (unauthorised work)		0.18% of estimated value			0.18% of estimated value						
Minor Amendment to Permits (including extensions)	\$ 95.00	\$ 96.00			\$ 97.70	N					
Preliminary Plans - For the examination of, and report on	25% of the fee for issue of a licence	25% of the fee for issue of a licence			25% of the fee for issue of a licence	Y					
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x 0.38%	Value of works x 0.38%			Value of works x 0.38%	N					
Approval of battery operated smoke alarms	\$ 174.40	\$ 176.30		\$ 179.40							
Construction Training Levy											
Council acts as an agent for the Construction Training Fund and the fees are based on 0.20% of the value of construction when the value exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the value		Based on 0.20% of the value	N						
Note: \$8.25 Inc. GST of this fee is retained by the Council					N						
					N						
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)			2. Set by External Legislation								
Value \$45,000 or Below:											
Building Permit	\$ 61.65	\$ 61.65		\$ 61.65	N						
Demolition Permit	\$ 61.65	\$ 61.65		\$ 61.65	N						
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	\$ 61.65	\$ 61.65		\$ 61.65	N						
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30		\$ 123.30	N						
Note: \$5.00 Inc. GST of this fee is retained by the Council											



Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Value Over \$45,000:											
Building Permit	.137% of Value of work	0.137% of the value of the work		2. Set by External Legislation	0.137% of the value of the work	N				Development Services Coordinator	
Demolition Permit	.137% of Value of work	0.137% of the value of the work			0.137% of the value of the work	N					
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	61.65	\$ 61.65			\$ 61.65	N					
Occupancy Permit or Building Approval Cert. Unauthorised Work	0.274% of the value of the work	0.274% of the value of the work			0.274% of the value of the work	N					
Note: \$5.00 Inc. GST of this fee is retained by the Council											
Building Plan Search Fee	\$ 25.00	\$ 25.00	3		\$ 25.00						
Water Standpipe Charges											
- per kilolitre (Potable)	\$ 4.00	\$ 5.00	5		\$ 5.00	N				Manager Regulatory Services	
- per kilolitre (Non-Potable)			5		\$ 4.00						
- minimum charge	\$ 10.00	\$ 10.00	5		\$ 10.00	N					
- swipe key		\$ 20.00	5		\$ -	Y					
- fob key					\$ 30.00						
Waybill books		\$ 20.00	7		\$ 20.00	Y				Senior Finance Officer	
Tourist Railway										Manager Community Development & Tourism	
Old Railway Goods Shed Museum - annual rent											
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6		Peppercorn Rent	Y					

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
<b>The Kodja Place Precinct</b>											
<b>Kodja Place Entry Fees (Local Residents Free of Charge)</b>											
Adult	\$ 8.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y					Manager Community Development & Tourism	
Senior or concession card	\$ 4.00	\$ 5.00		\$ 5.00	Y						
Child and /or student (under 3 free)	\$ 4.00	\$ 5.00		\$ 5.00	Y						
Family 2 adults + 2 or more children	\$ 20.00	\$ 25.00		\$ 25.00	Y						
Visitor(s) accompanied by Kojonup Resident		50% of fee		50% of fee	Y						
Groups over 10 (per person)	\$ 5.00	\$ 7.50		\$ 7.50	Y						
School Groups over 10 (per person)	\$ 3.00	\$ 4.00	6. Community Activity	\$ 4.00	y						
School Groups over 10 (per person) with activity kits (additional charge)	\$ 5.00	\$ 2.50		\$ +2.50	y						
Friends of KP Annual Adult Pass	\$ 24.00	\$ 30.00	5. Commercial Activity	\$ 30.00	y						
Friends of KP Annual Child Pass	\$ 12.00	\$ 15.00		\$ 15.00	y						
Friends of KP Annual Family Pass	\$ 40.00	\$ 50.00		\$ 50.00	y						
<b>Additional Services</b>											
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 2.00	\$ 3.50	5	\$ 3.50	y						
<b>Room &amp; Equipment Hire</b>											
<b>Community Groups:</b>											
Community Room hire			6. Community Activity								
- Half Day	\$ 40.00	\$ 40.00		\$ 40.00	y						
- Full Day	\$ 80.00	\$ 80.00		\$ 80.00	y						
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 1.00	\$ 1.50		\$ 1.50	y						
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)											
- Half Day		\$ 35.00		\$ 35.00	y						
- Full Day	\$ 70.00	\$ 70.00		\$ 70.00	y						
<b>Private &amp;/or Commercial:</b>											
Community Room hire			5. Commercial Activity								
- Half Day		\$ 50.00		\$ 50.00	y						
- Full Day		\$ 100.00		\$ 100.00	y						
Urn, mugs, self serve tea, coffee & milk (per person)		\$ 1.50		\$ 1.50	y						
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)											
- Half Day		\$ 45.00		\$ 45.00	y						
- Full Day		\$ 90.00		\$ 90.00	y						

Shire of Kojonup										
LIST OF FEES & CHARGES										
				2017/2018						
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
Additional Hire Services (Private &/or Commercial):										Manager Community Development & Tourism
- Projector		\$ 15.00	5. Commercial Activity	\$ 25.00	y					
- Screen		\$ 15.00		\$ 15.00	y					
- Whiteboard		\$ 15.00		\$ 15.00	y					
Hire of Rose Maze or stage area	\$ 100.00	\$ 120.00	5 & 6	\$ 120.00	y					
Hire of Rose Maze or stage area - Bond	\$ 100.00	\$ 100.00	5 & 6	\$ 100.00	N					
Access to Community Room kitchen - Community	\$ 30.00	\$ 40.00	6	\$ 40.00	y					
Access to Community Room kitchen - Private/Commercial	\$ 60.00	\$ 75.00	5	\$ 75.00	y					
Coach Tours/Packages (minimum 15 people)										
Adult (normal entry)	\$ 5.00	\$ 7.00	5. Commercial Activity	\$ 7.00	y					
Child (normal entry)	\$ 3.50	\$ 3.50		\$ 3.50	y					
Guided tour (outside normal tour times) Adult	\$ 8.50	\$ 8.50		\$ 8.50	y					
Guided tour (outside normal tour times) Child	\$ 4.00	\$ 4.00		\$ 4.00	y					
Billy Tea and Damper (per person)	\$ 150.00	\$ 3.50		\$ 3.50	y					
Visitor Centre										
Membership (local business) (includes website & brochure raking fees)	\$ 66.00	\$ 70.00	5. Commercial Activity	\$ 70.00	y					
Membership (non-local businesses only includes website)		\$ 70.00		\$ 70.00	y					
Membership (individual - consignees)	\$ 40.00	\$ 40.00		\$ 40.00	y					
Operator (DL Brochure raking fee - within the Great Southern)	\$ 75.00	\$ 85.00		\$ 85.00	y					
Operator (A4 Brochure raking fee - within the Great Southern)	\$ 90.00	\$ 100.00		\$ 100.00	y					
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	\$ 90.00	\$ 110.00		\$ 110.00	y					
Operator (A4 Brochure raking fee - within Australia's South West)	\$ 110.00	\$ 120.00		\$ 120.00	y					
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	\$ 120.00	\$ 125.00		\$ 125.00	y					
Commissions:										
- Retail		20%		30%						
- Accommodation Providers		15%		15%	y					

Manager  
Community  
Development &  
Tourism

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
<b>Tours/Packages - Group Visits (over 15 persons)</b>										Manager Community Development & Tourism
Self guided tour (no activities and no Guided Tour)					Y					
Self guided tour with activities Kids					Y					
Adults					Y					
Guided Tour (no activities) Kids					Y					
Adults					Y					
Guided Tour and Activities Kids					Y					
Adults					Y					
Guided Tour Visit to the Barracks Kids					Y					
Adults					Y					
Guided Tour, Activities and Train ride Kids					Y					Manager Community Development & Tourism
Adults					Y					
<b>Information Bay Advertising</b>										
Advertisement - per year	\$ 200.00	\$ 200.00	5	\$ 200.00	Y					
Artwork	at cost	at cost	5	at cost	Y					
<b>The Black Cockatoo Café</b>										
Prices as per attached menu										
<b>Saleyard and Washdown Bay</b>										
Carcass Removal from Saleyards										Development Services Coordinator
- Per Head (1 - 20 carcasses)	\$ 16.00	\$ 16.00	5. Commercial Activity	\$ 16.00	Y				8803	
- In excess of 20 carcasses - to be removed by agent										
Saleyard Fees General Sales - per head of sheep	\$ 1.85	\$ 1.85		\$ 1.85	Y					
Saleyard Fees Single Vendor Sales - per head of sheep	\$ 1.85	\$ 1.85		\$ 1.85	Y					
Washdown Bay - per minute	\$ 0.65	\$ 1.00		\$ 1.00	Y				7773	
Washdown Bay - minimum charge	\$ 5.00	\$ 10.00		\$ 10.00	Y					

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Private Works / Plant Hire											
Plant Hire (per hour with operator - Normal Hours)											
Grader	\$ 210.00	\$ 225.00	5. Commercial Activity	\$ 232.00	Y					Manager Works & Services	
Skid Steer	\$ 190.00	\$ 200.00		\$ 206.00	Y						
Loader	\$ 205.00	\$ 215.00		\$ 222.00	Y						
Loader plus Pruning Attachment	\$ 270.00	\$ 285.00		\$ 294.00	Y						
Excavator	\$ 220.00	\$ 235.00		\$ 242.00	Y						
Excavator Plus Pruning Attachment	\$ 285.00	\$ 230.00		\$ 237.00	Y						
Mini Digger	\$ 210.00	\$ 225.00		\$ 232.00	Y						
Prime Mover	\$ 230.00	\$ 245.00		\$ 252.00	Y						
Prime Mover and Tanker (33,000ltrs)	\$ 255.00	\$ 270.00		\$ 278.00	Y						
Prime Mover and Low Loader	\$ 265.00	\$ 280.00		\$ 288.00	Y						
Prime Mover and Side tipping Trailer	\$ 275.00	\$ 290.00		\$ 299.00	Y						
Light Truck up to 2T	\$ 170.00	\$ 180.00		\$ 185.00	Y						
3T Tipper	\$ 185.00	\$ 195.00		\$ 201.00	Y						
13T Tipper	\$ 200.00	\$ 210.00		\$ 216.00	Y						
13T Tipper - including Plant Trailer	\$ 215.00	\$ 225.00		\$ 232.00	Y						
13T Tipper - including Side Tipping Trailer	\$ 235.00	\$ 250.00		\$ 258.00	Y						
Tractor	\$ 190.00	\$ 200.00		\$ 206.00	Y						
Tractor Plus Attachments	\$ 220.00	\$ 235.00		\$ 242.00	Y						
Self Propelled Vibrating Roller	\$ 185.00	\$ 195.00		\$ 201.00	Y						
Multi Tyred Roller	\$ 185.00	\$ 195.00		\$ 201.00	Y						
Ride on Mower	\$ 155.00	\$ 165.00		\$ 170.00	Y						
Small Tanker 10,000ltr - includes 13T Tipper	\$ 220.00	\$ 235.00		\$ 242.00	Y						
Forklift	\$ 150.00	\$ 160.00		\$ 165.00	Y						
Light Vehicles	\$ 120.00	\$ 130.00		\$ 134.00	Y						

Shire of Kojonup										
LIST OF FEES & CHARGES										
2017/2018										
	Comparative		Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017				Estimated	Potential	Discount		
Plant Hire (per hour with operator - Normal Hours)										
COMMUNITY ORGANISATIONS:										
Grader	\$ 165.00	n/a		n/a	Y					Manager Works & Services
Skid Steer	\$ 150.00	n/a		n/a	Y					
Loader	\$ 160.00	n/a		n/a	Y					
Loader plus Pruning Attachment	\$ 210.00	n/a		n/a	Y					
Excavator	\$ 175.00	n/a		n/a	Y					
Excavator Plus Pruning Attachment	\$ 225.00	n/a		n/a	Y					
Mini Digger	\$ 165.00	n/a		n/a	Y					
Prime Mover	\$ 180.00	n/a		n/a	Y					
Prime Mover and Tanker (33,000ltrs)	\$ 200.00	n/a		n/a	Y					
Prime Mover and Low Loader	\$ 210.00	n/a		n/a	Y					
Prime Mover and Side tipping Trailer	\$ 215.00	n/a		n/a	Y					
Light Truck up to 2T	\$ 135.00	n/a		n/a	Y					
3T Tipper	\$ 145.00	n/a		n/a	Y					
13T Tipper	\$ 155.00	n/a		n/a	Y					
13T Tipper - including Plant Trailer	\$ 170.00	n/a		n/a	Y					
13T Tipper - including Side Tipping Trailer	\$ 185.00	n/a		n/a	Y					
Tractor	\$ 150.00	n/a		n/a	Y					
Tractor Plus Attachments	\$ 175.00	n/a		n/a	Y					
Self Propelled Vibrating Roller	\$ 150.00	n/a		n/a	Y					
Multi Tyred Roller	\$ 150.00	n/a		n/a	Y					
Ride on Mower	\$ 120.00	n/a		n/a	Y					
Small Tanker 10,000ltr - includes 13T Tipper	\$ 175.00	n/a		n/a	Y					
Forklift	\$ 120.00	n/a		n/a	Y					
Light Vehicles	\$ 105.00	n/a		n/a	Y					

Shire of Kojonup											
LIST OF FEES & CHARGES											
				2017/2018							
	Comparative			Policy	Fee/Charge	GST	Revenue			G/L Account	Responsible Officer
	2015/2016	2016/2017					Estimated	Potential	Discount		
Note:											
1. Where the Prime Mover and Low Loader are used to transport plant to a job and they remain on the site without being used only those hours where these items are being utilised will be charged.										Manager Works & Services	
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.											
3. No Plant is available for "Dry Hire".											
4. If Shire labour, including plant operators is required out of ordinary depot operating hours, then the appropriate overtime rate will be charged to the person or organisation requesting the private works.											
Small Equipment Hire 0 - 3 hours											
Turf Cutter	\$ 30.00	\$ 30.00	5	\$ 35.00	Y						
High Volume Pump	\$ 30.00	\$ 30.00	5	\$ 35.00	Y						
Mobile Compressor	\$ 30.00	\$ 30.00	5	\$ 35.00	Y						
Chainsaw (0 to 3 hours)		\$ 20.00	5	\$ 20.00	Y						
Whipper Snipper (0 to 3 hours)		\$ 20.00	5	\$ 20.00	Y						
Wacker Packer (0 to 3 hours)		\$ 20.00	5	\$ 20.00	Y						
Trailer (0 to 3 hours)		\$ 20.00	5	\$ 20.00	Y						
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)											
Labour Hire - Private Works	\$ 77.00	\$ 85.00	5	\$ 90.00	Y						
Materials											
Gravel and Sand (Community Rate)											
Gravel per Cubic Metre*	\$ 23.00	\$ 23.00	5	\$ 27.00	Y						
Sand per Cubic Metre*	\$ 23.00	\$ 23.00	5	\$ 27.00	Y						
* plus plant hire & Labour cost if delivered											