

SHIRE OF KOJONUP

Annual Budget

2019 – 2020



"Volunteer Awards 2019"

SHIRE OF KOJONUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

TABLE OF CONTENTS

Introduction by the Chief Executive Officer	1
Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Notes to, and forming part of, the Budget:	
- Rates and Service Charges	8
- Net Current Assets	11
- Reconciliation of Cash	13
- Fixed Assets	14
- Asset Depreciation	16
- Borrowings	17
- Cash Backed Reserves	20
- Fees and Charges	23
- Grant Revenue	23
- Other Information	24
- Major Land Transactions	25
- Major Trading Undertakings	25
- Interest in Joint Arrangements	26
- Trust	26
- Significant Accounting Policies - Other	27
- Ratios	28
Appendix A - Municipal Fund Summary & Detailed Statement of Comprehensive Income	
Appendix B - Administration Overhead Allocation	
Appendix C - Detailed Capital Expenditure by Program	
Appendix D - Asset Disposal Details	
Appendix E - List of Fees and Charges	

VISION OF THE SHIRE OF KOJONUP:

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

INTRODUCTION BY THE CHIEF EXECUTIVE OFFICER



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

It is important that Council remain focussed on achieving the strategic deliverables within “Smart Implementation” including undertaking projects within reasonable time frames, budget allocations and human resources. Council recognises that when the Community Strategic Plan and Corporate Business Plan were first prepared, Royalties for Regions was the major funding source from the State Government. The Great Southern Regional Housing Initiative has now progressed to the stage where tenders for Kojonup’s 3 Independent Units, 3 GROH houses (2 x Police, 1 x Education) and 4 Executive Houses/Units, are about to be advertised which will see unprecedented residential development and a new \$5M plus capital injection into Kojonup and the region.

Council is achieving great outcomes such as:

- Regional Aged Accommodation Program – \$2.6M funding secured
- Building Better Regions Fund – Housing Initiative - \$10M funding secured
- Springhaven Kitchen/Laundry redevelopment - \$493,572 funding secured
- Completion of extensive Road construction, re-sheeting, reseal and maintenance program including footpath and kerb renewal/replacement
- Landcare/Natural Resource Management Projects – Officer Jane Kowald continues to secure grants as and when they arise and the level of community support (especially school involvement) is very pleasing
- Storyplace/Gallery Work Group established and MOSAiC Procedure Manual prepared
- Sports Complex – Stage 1 works completed and CSRFF/Lottery West application being prepared for Stage 2 works following community engagement
- Regional Airports Funding to initially replace runway lights completed and a further \$110k grant for upgrading electrical cabling (total project \$230,000)
- Play in the Park and Play Café conducted by Lorreen Greeuw continues to be well supported to such an extent, that St Bernard’s School also wish to participate
- Preparation of forward Building/Parks & Reserves Maintenance Programs
- More team members are preparing agenda items or making presentations at briefing sessions building organisational capacity/capability and continuous improvement
- Team members and the organisation are more aware of Risk Management and OHS requirements which is reflected in audit scores at our various work areas
- “Trade-offs’ with Men’s Shed to refurbish town seating is appreciated

The 2019/2020 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.

Council has managed to restrict the rate increase to 3% which raises an additional \$117,417 of revenue. This proposed rate raise does not sufficiently fund the additional cost of doing business and management have worked hard to find additional operating efficiencies elsewhere to balance the budget.

Council and management will continue wherever possible to leverage funds from other sources to progress projects, recognising that Council must always be financially prudent but also maintain our assets.

Other provisions are separately listed demonstrating that the essential pre-planning undertaken can now be transferred to tangible outcomes such as street furniture, signage, lighting upgrades and a continuation of asset maintenance and renewal.

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and *Australian Accounting Standards*.

The main features of the draft budget include:

- The Great Southern Housing Initiative (GSHI). The GSHI is possibly the largest project ever undertaken by the Shire of Kojonup and the figures distort this budget accordingly making comparisons with previous years very difficult. The GSHI totals \$4.8m capital expenditure, with \$2.55m in grants and \$2.17m in loans;
- The budget has been prepared with a 3.0% rate increase;
- Fees and charges have been reviewed by the Audit Committee and Council and are itemised in the draft budget;
- The recurrent operating budget includes an overall increase in estimated operating expenditure of 6.8% (although individual line items may vary from this based on specific factors affecting each of these) and continues the focus on improved service delivery to the community. However, recurrent operating revenue has only increased 0.6% from last year's budget. Services such as Springhaven Lodge and Road Maintenance have increased in cost considerable will need to be reviewed into the future to ensure financial sustainability;
- A record capital works programme totalling \$9.3m for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is planned. Expenditure on housing (\$5.5m), transport (\$1.7m), plant replacement (\$1.14m), recreation and culture (\$0.26m) and subdivisions (\$0.24m) are the major components.
- An estimated surplus of \$405,909 is anticipated to be brought forward from 30 June 2019, however this is not audited and may change. Any change will be addressed as part of a future budget review.

Reserve Accounts

Reserve accounts are utilised to set aside funds for use in a future financial year. This year's budgeted movement in Reserve Accounts sees a substantial decrease in reserves \$1.1m as follows:

- Opening balance (1 July 2019) - \$3.74m
- Closing budgeted balance (30 June 2020) - \$2.64m

The figures above include \$1.62m of cash-backed bonds paid by residents of Springhaven Lodge. As such, 30 June 2020 reserve accounts available for future Shire projects only totals \$1.02m.

Loans

The Council's loan indebtedness is currently exceptionally low, with an outstanding balance at 30 June 2019 of only \$453,916. This budget includes the raising of new loan borrowings of \$2.63m as follows:

- Great Southern Housing Initiative - \$2.17m;
- Land Development - \$200,000;
- Medical Centre Donation - \$140,000; and
- Airstrip Lighting - \$124,148.

Following the raising of these new loans, it is budgeted that the loan balance outstanding as at 30 June 2020 will be \$3,055,153. Further information on these loans can be seen at Note 6 of this budget.

So, What is in the Budget?

Governance:

ICT Program / Implementation - \$45,000
Town Wi-Fi - \$20,000
Digital Signage - \$30,000
Admin Office Garden Upgrade - \$10,000
Furniture/Chambers technology - \$15,000
Office Building Asset Renewal - \$36,500

Law, Order & Public Safety:

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

Housing:

Great Southern Housing Initiative – \$4.8m
Staff Housing Asset Renewal - \$29,000
Springhaven DACS Grant (kitchen/laundry etc.) - \$489,732
Springhaven iCare Software - \$38,000
Springhaven Furniture, Air-Conditioning, Rear Car Park & Building - \$89,907
Jean Sullivan/Loton Close Independent Living Unit's Building Renewal – \$20,000
Loton Close Community Garden Finalisation - \$16,000

Community Amenities:

Muradup Cemetery Works - \$20,000;

Town Furniture - \$30,000

Liquid Waste Facility - \$11,000

Historical Buildings, Men's Shed & Waste Oil Separator - \$5,000 each

Townscape Plan \$22,000

Reserves Clean Up - \$6,000

Natural Resource Management Operations – fully funded from Reserves

Recreation & Culture:

Memorial Hall Asset Renewal - \$45,000

RSL Hall Structure & All Halls Furniture - \$5,000 each

Swimming Pool Inflatables & New Ladder/Stairs- \$21,000

Sporting Complex – Pool Car Park - \$200,000

Transport:

Road Maintenance expenditure increase by \$179,000

Plant (as per 12 year plan)

- Net Cost \$550,000 – 12 year average
- Gross \$1.14m / Trade-In \$330,000 / Reserve Transfer \$259,000)

Airstrip Improvements - \$230,000

Signage Upgrades & Electronic Speed Signs - \$60,000

Footpaths - \$20,000

Kerbing - \$60,000

Road Construction - \$1.32m (As per 10 year Program)

- Gravel Re-sheeting - \$403,000
- Widening Kojonup-Frankland Rd - \$384,000
- Bitumen Reseal – Kojonup-Darken Rd - \$90,000
- Bitumen Reseal – Kojonup-Broomehill Rd - \$135,000
- Bitumen Reseal – Boscabel-Chittinup Rd - \$89,500
- Bitumen Reseal – Kojonup-Frankland Rd - \$90,000
- Bitumen Reseal – Newstead Rd - \$80,000
- Town Drainage Renewal - \$20,000
- Wooden Culvert Replacement - \$30,000

Economic Services:

The Kodja Place:

- Shelving & Storage - \$5,000
- Car Park Signage & Line Marking - \$10,000
- Rose Maze Structures - \$5,000

Promotional Signage at Air Strip - \$25,000

Truck Wash Down Bay - \$15,000

Sub-division Katanning Road, Industrial Area, Bagg St Parking - \$240,000

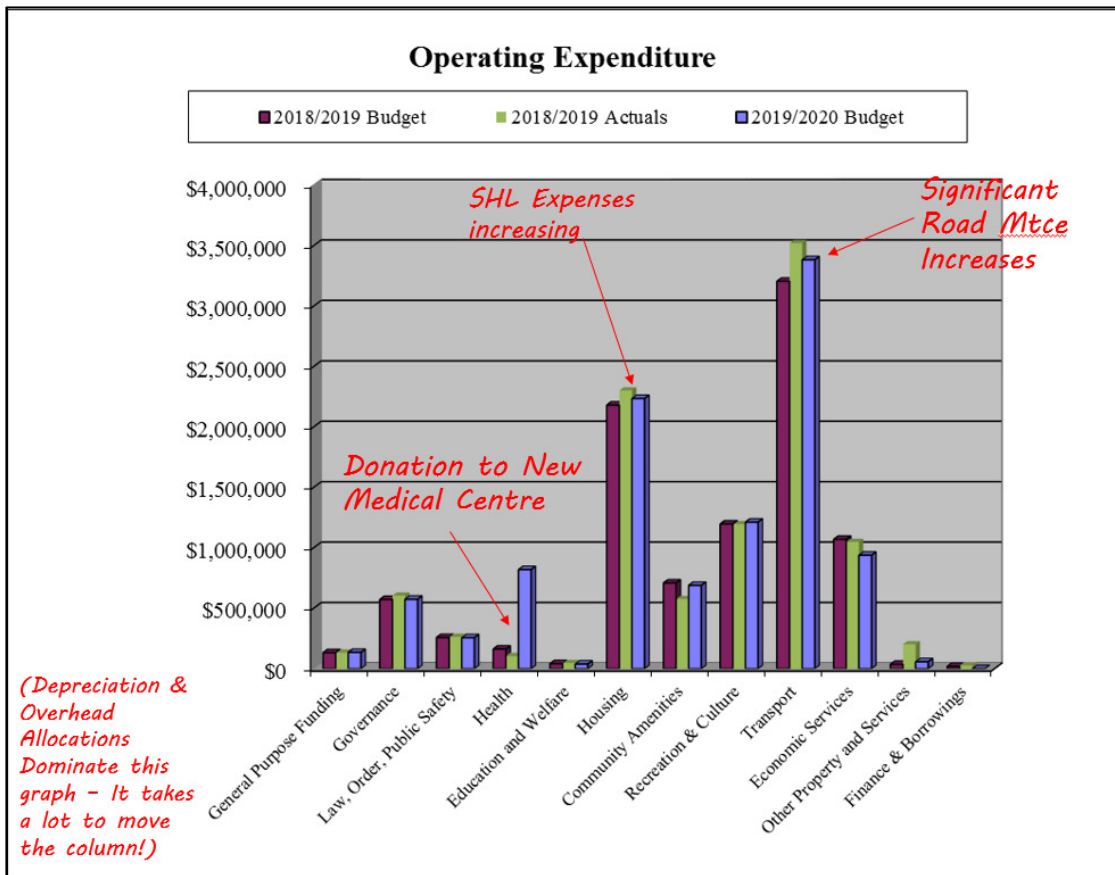
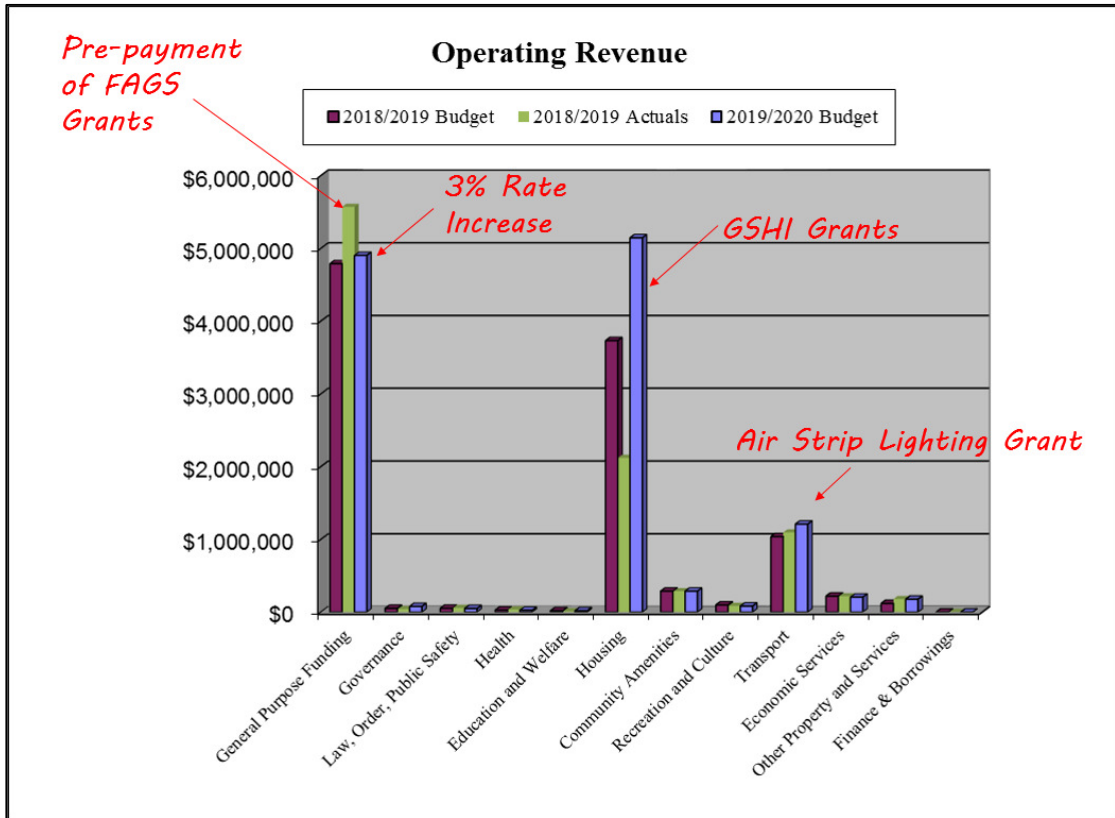
Other Property & Services:

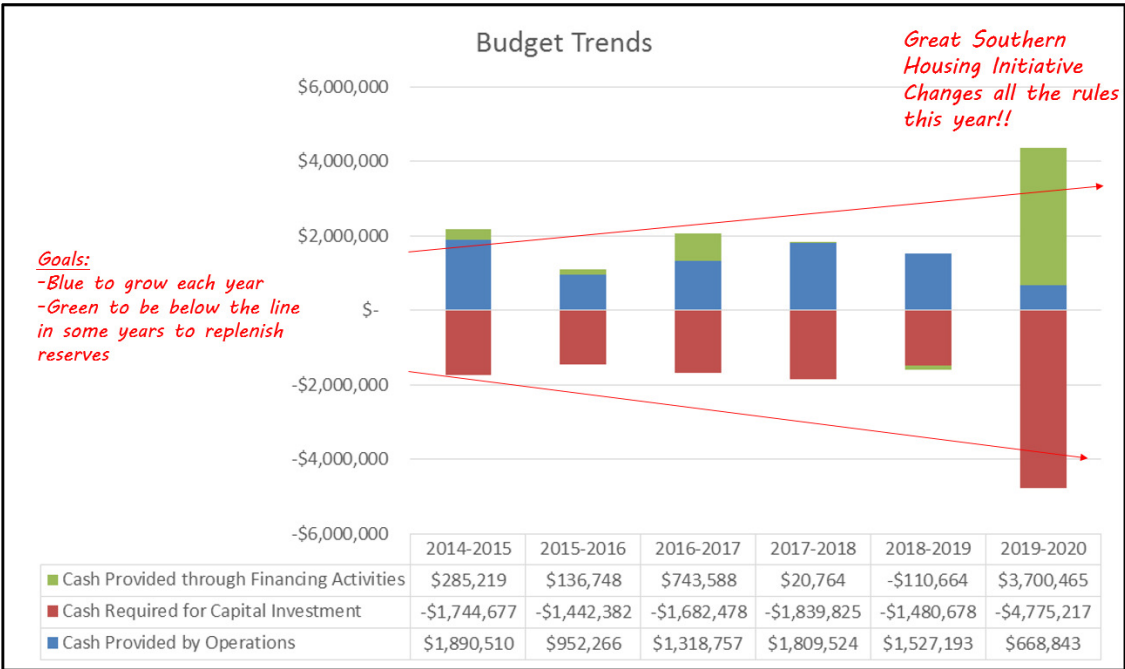
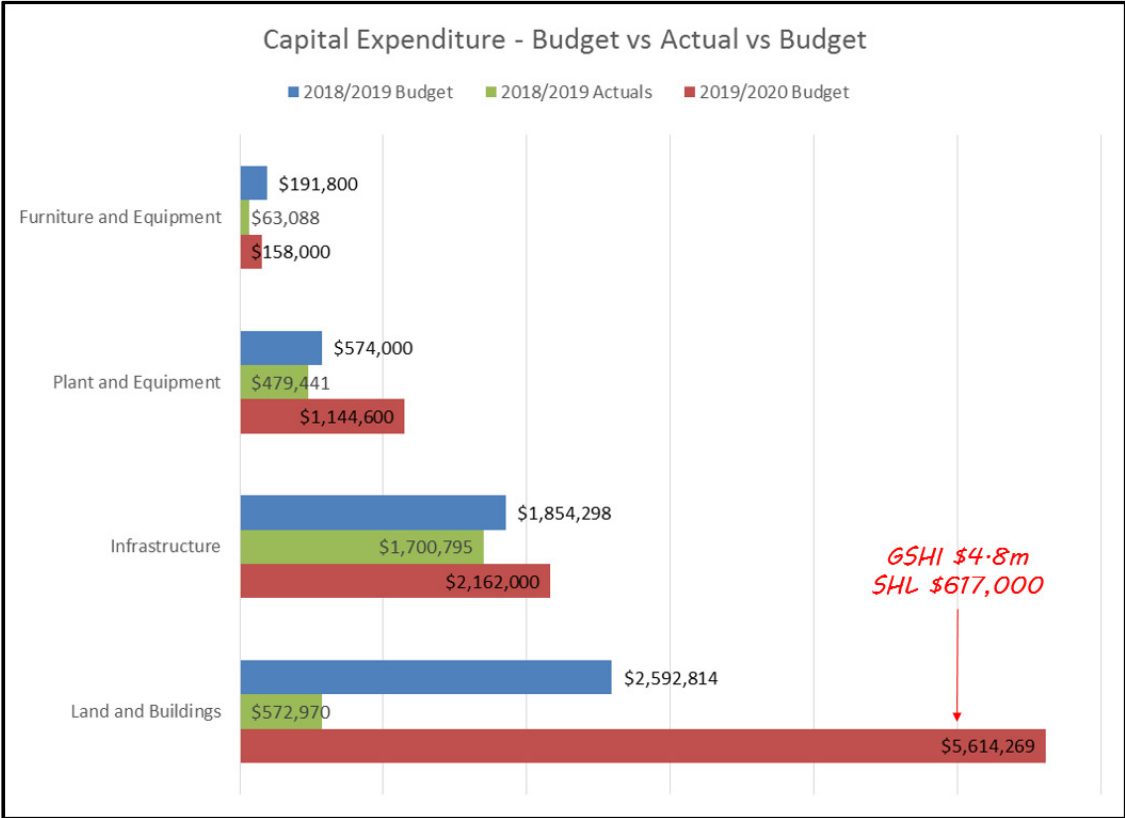
Depot Security Upgrade - \$12,000

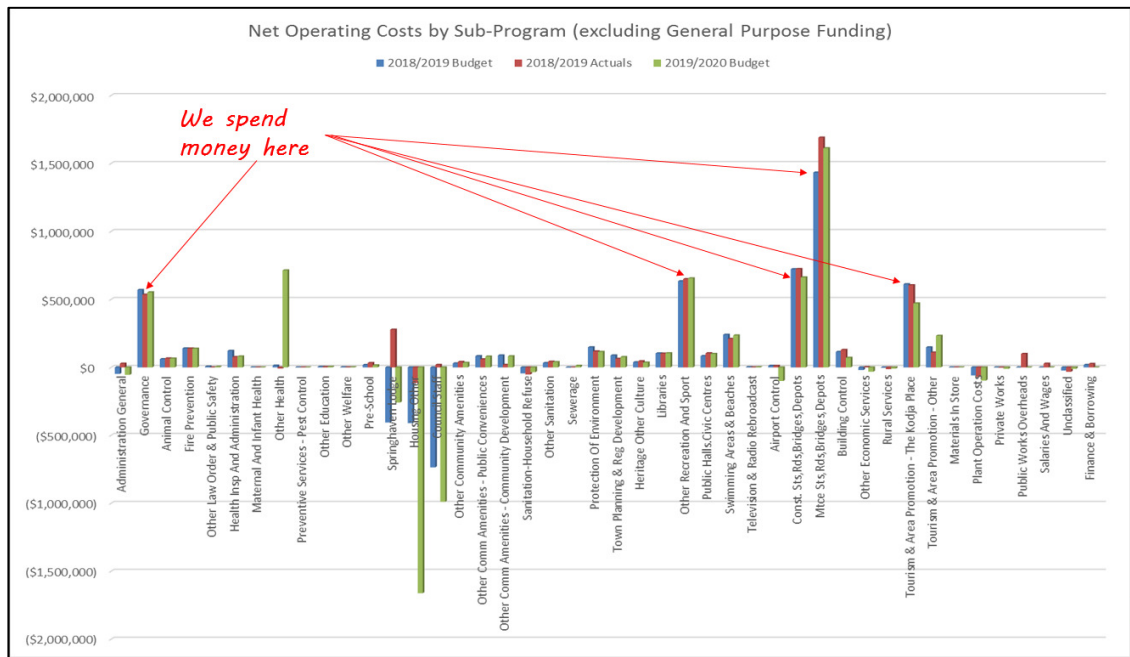
ICT for Depot Staff - \$5,000

Chemical Shed Replacement / Upgrade - \$10,000

Budget & Financial Summary







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

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

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

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

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

I commend this budget to Council for adoption for the 2019/2020 Financial Year.

Rick Mitchell-Collins
Chief Executive Officer
 16 July 2019

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

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1	3,976,282	3,708,839	3,862,655
Operating grants, subsidies and contributions	9	2,150,337	2,969,169	2,226,472
Fees and charges	8	1,248,153	1,198,925	1,252,390
Interest earnings	10(a)	125,011	109,885	124,011
Other revenue	10(b)	378,668	532,506	305,323
		7,878,451	8,519,324	7,770,851
Expenses				
Employee costs		(4,215,412)	(4,412,530)	(4,033,006)
Materials and contracts		(1,063,064)	(1,823,096)	(1,098,228)
Utility charges		(281,305)	(336,647)	(253,860)
Depreciation on non-current assets	5	(3,015,190)	(3,046,085)	(3,118,040)
Interest expenses	10(d)	(17,472)	(16,881)	(17,605)
Insurance expenses		(312,786)	(325,184)	(302,810)
Other expenditure		(1,321,569)	(43,832)	(730,795)
		(10,226,798)	(10,004,255)	(9,554,344)
		(2,348,347)	(1,484,931)	(1,783,493)
Non-operating grants, subsidies and contributions	9	4,213,572	1,117,938	2,074,086
Profit on asset disposals	4(b)	78,680	69,558	28,700
Loss on asset disposals	4(b)	(112,500)	(19,000)	(11,300)
Net result		1,831,405	(316,435)	307,993
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		1,831,405	(316,435)	307,993

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2017/18 ACTUAL BALANCES

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		55,200	41,688	47,910
General purpose funding		4,902,403	5,570,155	4,760,199
Law, order, public safety		48,950	57,797	51,736
Health		25,145	35,510	24,700
Education and welfare		18,020	19,047	18,000
Housing		2,128,000	2,104,627	2,181,450
Community amenities		287,805	286,968	287,276
Recreation and culture		82,310	84,411	91,450
Transport		10,000	8,372	10,000
Economic services		198,517	201,418	202,750
Other property and services		122,101	109,331	95,380
		7,878,451	8,519,324	7,770,851
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(574,390)	(603,878)	(572,410)
General purpose funding		(134,801)	(132,340)	(131,951)
Law, order, public safety		(255,873)	(262,816)	(255,152)
Health		(819,413)	(103,501)	(142,051)
Education and welfare		(38,400)	(46,523)	(41,370)
Housing		(2,232,768)	(2,301,766)	(2,180,133)
Community amenities		(689,095)	(575,370)	(708,736)
Recreation and culture		(1,197,796)	(1,195,040)	(1,191,794)
Transport		(3,382,990)	(3,526,019)	(3,198,521)
Economic services		(938,977)	(1,029,335)	(1,087,023)
Other property and services		55,175	(201,619)	(27,600)
		(10,209,328)	(9,978,207)	(9,536,741)
Finance costs	6, 10(d)			
Housing		(2,735)	(3,004)	(3,524)
Recreation and culture		(14,736)	(23,045)	(14,080)
		(17,471)	(26,049)	(17,604)
		(2,348,348)	(1,484,932)	(1,783,494)
Non-operating grants, subsidies and contributions	9	4,213,572	1,117,938	2,074,086
Profit on disposal of assets	4(b)	78,680	69,558	28,700
(Loss) on disposal of assets	4(b)	(112,500)	(19,000)	(11,300)
Net result		1,831,404	(316,436)	307,992
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,831,404	(316,436)	307,992

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

This is mainly the Pre-School items.

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Tourism operations & building control matters

OTHER PROPERTY & SERVICES

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

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

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,972,774	3,707,439	3,859,385
Operating grants, subsidies and contributions		2,150,337	3,877,015	2,450,588
Fees and charges		1,248,153	1,243,114	1,302,390
Interest earnings		125,011	109,885	124,011
Goods and services tax		2,000	9,119	(40,905)
Other revenue		378,668	475,894	315,323
		7,876,943	9,422,466	8,010,792
Payments				
Employee costs		(4,215,412)	(4,440,830)	(4,033,006)
Materials and contracts		(1,606,943)	(1,830,832)	(1,070,581)
Utility charges		(281,305)	(336,647)	(253,860)
Interest expenses		(17,472)	(10,368)	(17,605)
Insurance expenses		(312,786)	(325,184)	(302,810)
Goods and services tax		(1,950)	0	0
Other expenditure		(1,321,569)	(43,832)	(730,795)
		(7,757,437)	(6,987,693)	(6,408,657)
Net cash provided by (used in) operating activities	3	119,506	2,434,773	1,602,135
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(240,000)	585	(115,000)
Payments for purchase of property, plant & equipment	4(a)	(6,916,869)	(1,115,499)	(2,848,622)
Payments for construction of infrastructure	4(a)	(2,162,000)	(1,700,795)	(1,812,299)
Non-operating grants, subsidies and contributions used for the development of assets	9	4,213,572	1,117,938	2,074,086
Proceeds from sale of plant & equipment	4(b)	330,080	217,093	169,300
Net cash provided by (used in) investing activities		(4,775,217)	(1,480,677)	(2,532,535)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(32,911)	(30,645)	(30,431)
Proceeds from self supporting loans	6(a)	0	7,875	7,840
Proceeds from new borrowings	6(b)	2,634,148	100,000	530,000
Net cash provided by (used in) financing activities		2,601,237	77,230	507,409
Net increase (decrease) in cash held		(2,054,475)	1,031,326	(422,991)
Cash at beginning of year		4,854,680	3,823,350	3,823,352
Cash and cash equivalents at the end of the year	3	2,800,205	4,854,676	3,400,361

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

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

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	406,697	476,037	512,404
		406,697	476,037	512,404
Revenue from operating activities (excluding rates)				
Governance		69,300	41,688	50,910
General purpose funding		926,121	1,861,316	897,544
Law, order, public safety		48,950	57,797	51,736
Health		25,145	35,510	24,700
Education and welfare		18,020	19,047	18,000
Housing		2,130,000	2,104,627	2,182,750
Community amenities		287,805	286,968	287,276
Recreation and culture		82,310	84,411	91,450
Transport		10,000	8,372	10,000
Economic services		206,017	201,418	203,250
Other property and services		177,181	178,889	119,280
		3,980,849	4,880,043	3,936,896
Expenditure from operating activities				
Governance		(574,390)	(603,878)	(572,410)
General purpose funding		(134,801)	(132,340)	(131,951)
Law, order, public safety		(255,873)	(262,816)	(255,152)
Health		(819,413)	(103,501)	(142,051)
Education and welfare		(38,400)	(46,523)	(41,370)
Housing		(2,235,503)	(2,304,770)	(2,183,657)
Community amenities		(689,095)	(575,370)	(708,736)
Recreation and culture		(1,212,532)	(1,218,085)	(1,205,874)
Transport		(3,382,990)	(3,526,019)	(3,198,521)
Economic services		(938,977)	(1,048,335)	(1,087,023)
Other property and services		(57,325)	(201,619)	(38,900)
		(10,339,299)	(10,023,256)	(9,565,645)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(78,680)	(69,558)	(28,700)
Loss on disposal of assets	4(b)	112,500	19,000	11,300
Change in Provision for Doubtful Debt		2,000	(811)	2,000
(Increase)/decrease in deferred rates		0	(1,638)	0
Current liabilities not expected to be cleared at end of year			(8,160)	
Depreciation on assets	5	3,015,190	3,046,085	3,118,040
Movement in employee benefit provisions & Accrued Interest		0	(28,546)	0
Amount attributable to operating activities		(2,900,743)	(1,710,804)	(2,013,705)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	4,213,572	1,117,938	2,074,086
Purchase land held for resale	4(a)	(240,000)	585	(115,000)
Purchase property, plant and equipment	4(a)	(6,916,869)	(1,115,499)	(2,848,622)
Purchase and construction of infrastructure	4(a)	(2,162,000)	(1,700,795)	(1,812,299)
Proceeds from disposal of assets	4(a)	330,080	217,093	169,300
Amount attributable to investing activities		(4,775,217)	(1,480,677)	(2,532,535)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(32,911)	(30,645)	(30,431)
Proceeds from new borrowings	6(b)	2,634,148	100,000	530,000
Proceeds from self supporting loans	6(a)	0	7,875	7,840
Transfer to / (from) Springhaven Bonds		0	45,000	0
Transfer from Restricted Cash		0	12,364	10,353
Transfers to cash backed reserves (restricted assets)	7(a)	(296,835)	(763,964)	(546,990)
Transfers from cash backed reserves (restricted assets)	7(a)	1,396,063	518,706	712,812
Amount attributable to financing activities		3,700,465	(110,664)	683,584
Budgeted deficiency before general rates		(3,975,496)	(3,302,145)	(3,862,656)
Estimated amount to be raised from general rates	1	3,976,282	3,708,839	3,862,655
Net current assets at end of financial year - surplus/(deficit)	2	786	406,693	(1)

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Unimproved Value (UV)	0.009005	476	340,182,750	3,063,346	1,000	50	3,064,396	2,859,694
Gross Rental Value (GRV)	0.126476	556	6,931,952	876,726	0	0	876,726	824,723
Sub-Totals		1,032	347,114,702	3,940,072	1,000	50	3,941,122	3,684,417
Minimum								
Minimum payment								
	\$							
Unimproved Value (UV)	720	52	2,061,100	37,440	0	0	37,440	27,675
Gross Rental Value (GRV)	720	77	140,654	55,440	0	0	55,440	52,650
Sub-Totals		129	2,201,754	92,880	0	0	92,880	80,325
		1,161	349,316,456	4,032,952	1,000	50	4,034,002	3,764,742
Discounts/concessions (Refer note 1(e))							(57,720)	(55,903)
Total amount raised from general rates							3,976,282	3,708,839
Specified area rates (Refer note 1(c))							0	0
Total rates							3,976,282	3,708,839

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Sing Full Payment	30/08/2019	-	0.00%	11.00%
Option two				
First Instalment	30/08/2019	-	0.00%	0.00%
Second Instalment	6/01/2020	9.00	5.50%	11.00%
Option three				
First Instalment	30/08/2019	-	0.00%	0.00%
Second Instalment	31/10/2019	9.00	5.50%	11.00%
Third Instalment	6/01/2020	9.00	5.50%	11.00%
Fourth Instalment	9/03/2020	9.00	5.50%	11.00%

	2019/20 Budget revenue	2018/19 Actual
	\$	\$
Instalment plan admin charge revenue	4,400	4,356
Instalment plan interest earned	10,000	10,430
Unpaid rates and service charge interest earned	30,000	27,399
	44,400	42,185

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

(e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2019/20 Budget	2018/19 Actual	Circumstances in which discount is granted
Rates	2.5%	\$ 57,000	\$ 55,903	Payment of full rates owing including all arrears, received on or before 4.30pm, 9 August 2019, or 14 days after the date of service on the rate notice, whichever is the later.
		57,000	55,903	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2019/20 Budget	2018/19 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Property Rates		100%	\$ 720	\$ 0	Specific Council Decision	Lot 3 Spring St, Kojonup - Community Medical Centre
			720	0		

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

2. NET CURRENT ASSETS

Note	2019/20 Budget	2018/19 Actual
Composition of estimated net current assets		
	\$	\$
Current assets		
Cash - unrestricted	3 150,640	1,105,889
Cash - restricted reserves	3 2,649,563	3,748,791
Receivables	397,721	2,503,111
Inventories	410,660	174,666
	3,608,584	7,532,457
Less: current liabilities		
Trade and other payables	(2,183,737)	(4,840,470)
Long term borrowings	(2,183,974)	(32,737)
Provisions	(676,049)	(676,049)
	(5,043,760)	(5,549,256)
Unadjusted net current assets	(1,435,176)	1,983,201
Adjustments		
Less: Cash - restricted reserves	3 (2,649,563)	(3,748,791)
Less: Land held for resale	(402,660)	(162,660)
Less: Current loans - clubs / institutions	35	35
Less: Provision for Doubtful Debts	3,142	1,142
Add: Springhaven Lodge Bonds	1,625,533	1,625,533
Add: Springhaven Unit Bonds	640	640
Add: Employee Leave Provisions	676,049	676,049
Add: Current portion of borrowings	2,183,974	32,737
Add: Accrued Loan Interest	6,971	6,971
Add: Current liabilities not expected to be cleared at end of year	(8,160)	(8,160)
Adjusted net current assets - surplus/(deficit)	785	406,697

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

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

3. RECONCILIATION OF CASH

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	150,640	1,105,889	60,640
Cash - restricted	2,649,563	3,748,791	3,339,720
	<u>2,800,203</u>	<u>4,854,680</u>	<u>3,400,360</u>

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

Plant Replacement	230,433	480,346	355,719
Gravel Pits	32,610	31,971	32,046
Economic Development	69,134	87,386	56,825
Building Upgrade & Renewal	1,316	55,212	37,515
Historical Buildings	7,627	12,379	13,481
Employee Leave	206,864	183,200	182,864
Springhaven Lodge (Bonds)	1,625,533	1,625,533	1,580,533
Low Income Housing	34,612	27,071	21,620
Sporting Facility	50,172	19,776	23,154
Springhaven Building Upgrade & Renewal	4,422	63,057	3,686
Bushfire Communications	12,682	110,473	12,938
Landfill Waste Management	45,909	36,788	36,417
Kodja Place Tourist Precinct	960	941	944
G & P Church Medical Centre (Donation)	0	555,833	557,172
G & P Church Medical Centre (Shire Funds)	0	0	(0)
Energy Efficiency	40,709	39,911	36,511
Land Acquisition and Development	7,560	46,627	46,545
Community Grant Scheme	6,767	6,634	6,649
Independent Living Units	99,282	146,855	140,090
Youth	11,337	11,115	11,141
Natural Resource Management	38,898	98,226	74,926
Day Care Building Maintenance	10,505	7,701	7,999
Swimming Pool	5,467	5,360	5,094
Springhaven Equipment	6,641	16,315	1,354
Saleyards	65,978	46,547	4,485
RSL Hall Building Renewal	10,373	10,170	10,000
Benn Parade Multi-Facility	10,370	10,167	10,000
Townscape	10,401	10,197	10,000
Unspent Grant & Contributions	3,000	3,000	5,011
	<u>2,649,563</u>	<u>3,748,791</u>	<u>3,284,720</u>

Reconciliation of net cash provided by operating activities to net result

Net result	1,831,404	(316,436)	307,992
Depreciation	3,015,190	3,046,085	3,118,040
(Profit)/loss on sale of asset	33,820	(50,558)	(17,400)
(Increase)/decrease in receivables	2,105,390	(1,849,704)	239,941
(Increase)/decrease in inventories	4,006	(7,735)	12,595
Increase/(decrease) in payables	(2,656,733)	2,766,118	15,052
Increase/(decrease) in employee provisions	0	(35,059)	0
Grants/contributions for the development of assets	(4,213,572)	(1,117,938)	(2,074,086)
Net cash from operating activities	<u>119,505</u>	<u>2,434,773</u>	<u>1,602,134</u>

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	0	0	0	4,885,130	10,000	50,000	0	5,000	22,000	4,972,130	572,970
Buildings - specialised	36,500	0	0	0	5,000	600,639	0	0	0	0	0	642,139	0
Furniture and equipment	110,000	0	0	0	0	43,000	0	5,000	0	0	0	158,000	63,088
Plant and equipment	0	0	0	0	0	0	0	0	1,139,600	0	5,000	1,144,600	479,441
	146,500	0	0	0	5,000	5,528,769	10,000	55,000	1,139,600	5,000	27,000	6,916,869	1,115,499
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	10,000	0	221,000	1,331,500	0	0	1,562,500	1,700,795
Infrastructure - Kerbing	0	0	0	0	0	0	0	0	60,000	0	0	60,000	0
Infrastructure - Drainage	0	0	0	0	0	0	0	0	50,000	0	0	50,000	0
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	20,000	0	0	20,000	0
Infrastructure - Parks	10,000	0	0	0	0	0	0	0	0	0	0	10,000	0
Infrastructure - Other	0	0	100,000	0	0	0	66,000	0	238,500	55,000	0	459,500	0
	10,000	0	100,000	0	0	10,000	66,000	221,000	1,700,000	55,000	0	2,162,000	1,700,795
<i>Land Held for Resale</i>													
Land held for resale	0	0	0	0	0	0	0	0	0	240,000	0	240,000	(585)
Total acquisitions	156,500	0	100,000	0	5,000	5,538,769	76,000	276,000	2,839,600	300,000	27,000	9,318,869	2,815,708

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

- Appendix C - Detailed Capital Expenditure by Program

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2019/20 Budget		2018/19 Actual		2018/19 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	24,900	39,000	14,100	0	0	0	3,000	0
Housing	17,000	19,000	2,000	0	0	0	1,300	0
Economic services	30,500	38,000	7,500	0	0	(19,000)	500	0
Other property and services	291,500	234,080	55,080	(112,500)	69,558	0	23,900	(11,300)
	363,900	330,080	78,680	(112,500)	69,558	(19,000)	28,700	(11,300)
By Class								
<u>Property, Plant and Equipment</u>								
Plant and equipment	363,900	330,080	78,680	(112,500)	69,558	0	28,700	(11,300)
<u>Land Held for Resale</u>								
Land held for resale	0	0	0	0	0	(19,000)	0	0
	363,900	330,080	78,680	(112,500)	69,558	(19,000)	28,700	(11,300)

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

- Appendix E - Asset Disposal Details

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

5. ASSET DEPRECIATION

By Program

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

By Class

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

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
101,000	101,313	101,000
61,500	53,068	61,500
9,800	9,096	9,800
16,140	16,333	16,140
140,500	141,790	125,000
20,000	19,974	23,000
365,000	368,955	410,000
1,750,000	1,810,261	1,750,000
179,750	182,628	250,100
371,500	342,668	371,500
3,015,190	3,046,085	3,118,040
92,890	92,650	0
380,000	383,540	463,140
36,000	39,399	36,000
440,000	434,839	477,500
3,300	3,475	3,400
1,300,000	1,314,242	2,138,000
100,000	103,848	0
275,000	280,588	0
53,000	53,620	0
36,000	36,295	0
19,000	19,359	0
280,000	284,231	0
3,015,190	3,046,085	3,118,040

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

DEPRECIATION (CONTINUED)

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-19	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2019/20 Budget	2018/19 Actual	2019/20 Budget	2018/19 Actual	2019/20 Budget	2018/19 Actual
			\$	\$	\$	\$	\$	\$
Health								
Medical Centre Donation	0	140,000	0	0	140,000	0	0	0
Housing								
Bagg Street Unit (135)	91,314	0	8,954	8,686	82,360	91,314	2,735	3,004
Aged Units - GSHI	0	50,000	0	0	50,000	0	0	0
Staff Housing - GSHI	0	970,000	0	0	970,000	0	0	0
GROH Housing - GSHI	0	1,150,000	0	0	1,150,000	0	0	0
Recreation and culture								
Sports Complex (134)	262,602	0	14,824	14,118	247,778	262,602	12,792	13,498
Sports Complex Wall (136)	100,000	0	9,133	0	90,867	100,000	1,945	0
Transport								
Airstrip Lighting	0	124,148	0	0	124,148	0	0	0
Economic services								
Land Development	0	200,000	0	0	200,000	0	0	0
	453,916	2,634,148	32,911	22,804	3,055,153	453,916	17,472	16,502
Self Supporting Loans								
Recreation and culture								
Bowling Club (133)	0	0	0	7,841	0	0	0	379
	0	0	0	7,841	0	0	0	379
	453,916	2,634,148	32,911	30,645	3,055,153	453,916	17,472	16,881

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

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Medical Centre Donation	WATC	Fixed Interest	15	2.85	140,000	33,031	140,000	0
Aged Units - GSHI	WATC	Fixed Interest	5	2.21	50,000	3,089	50,000	0
Staff Housing - GSHI	WATC	Fixed Interest	15	2.85	970,000	228,857	970,000	0
GROH Housing - GSHI	WATC	Fixed Interest	10	2.54	1,150,000	159,474	1,150,000	0
Airstrip Lighting	WATC	Fixed Interest	15	2.85	124,148	29,291	124,148	0
Land Development	WATC	Fixed Interest	10	2.54	200,000	27,735	200,000	0
					2,634,148	481,477	2,634,148	0

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Credit card balance at balance date
Total amount of credit unused

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
200,000	200,000	200,000
0	0	0
30,000	30,000	25,000
0	8,129	0
230,000	238,129	225,000
3,055,153	453,916	1,134,561

Loan facilities

Loan facilities in use at balance date

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	480,346	9,607	(259,520)	230,433	196,489	283,857	0	480,346	196,489	159,230	0	355,719
Gravel Pits	31,971	639	0	32,610	31,418	553	0	31,971	31,418	628	0	32,046
Economic Development	87,386	1,748	(20,000)	69,134	45,907	41,479	0	87,386	45,907	40,918	(30,000)	56,825
Building Upgrade & Renewal	55,212	1,104	(55,000)	1,316	124,034	2,178	(71,000)	55,212	124,034	2,481	(89,000)	37,515
Historical Buildings	12,379	248	(5,000)	7,627	41,648	731	(30,000)	12,379	41,648	833	(29,000)	13,481
Employee Leave	183,200	23,664	0	206,864	140,063	43,137	0	183,200	140,063	42,801	0	182,864
Springhaven Lodge (Bonds)	1,625,533	0	0	1,625,533	1,580,533	85,000	(40,000)	1,625,533	1,580,533	0	0	1,580,533
Low Income Housing	27,071	17,541	(10,000)	34,612	25,314	20,800	(19,043)	27,071	25,314	16,306	(20,000)	21,620
Sporting Facility	19,776	40,396	(10,000)	50,172	189,367	30,409	(200,000)	19,776	189,367	33,787	(200,000)	23,154
Springhaven Building Upgrade & Renewal	63,057	33,772	(92,407)	4,422	54,121	28,134	(19,198)	63,057	54,121	32,693	(83,128)	3,686
Bushfire Communications	110,473	2,209	(100,000)	12,682	110,724	1,949	(2,200)	110,473	110,724	2,214	(100,000)	12,938
Landfill Waste Management	36,788	25,121	(16,000)	45,909	12,312	24,476	0	36,788	12,312	24,105	0	36,417
Kodja Place Tourist Precinct	941	19	0	960	925	16	0	941	925	19	0	944
G & P Church Medical Centre (Donation)	555,833	0	(555,833)	0	546,247	9,586	0	555,833	546,247	10,925	0	557,172
G & P Church Medical Centre (Shire Funds)	0	0	0	0	18,877	8	(18,885)	0	18,877	378	(19,255)	(0)
Energy Efficiency	39,911	798	0	40,709	40,697	714	(1,500)	39,911	40,697	814	(5,000)	36,511
Land Acquisition and Development	46,627	933	(40,000)	7,560	35,828	10,799	0	46,627	35,828	10,717	0	46,545
Community Grant Scheme	6,634	133	0	6,767	6,519	115	0	6,634	6,519	130	0	6,649
Independent Living Units	146,855	98,437	(146,010)	99,282	66,755	99,757	(19,657)	146,855	66,755	89,835	(16,500)	140,090
Youth	11,115	222	0	11,337	10,923	192	0	11,115	10,923	218	0	11,141
Natural Resource Management	98,226	1,965	(61,293)	38,898	167,506	2,943	(72,223)	98,226	167,506	3,350	(95,930)	74,926
Day Care Building Maintenance	7,701	2,804	0	10,505	5,244	2,457	0	7,701	5,244	2,755	0	7,999
Swimming Pool	5,360	107	0	5,467	11,808	18,552	(25,000)	5,360	11,808	18,286	(25,000)	5,094
Springhaven Equipment	16,315	326	(10,000)	6,641	16,033	282	0	16,315	16,033	321	(15,000)	1,354
Saleyards	46,547	34,431	(15,000)	65,978	21,240	25,307	0	46,547	21,240	23,245	(40,000)	4,485
RSL Hall Building Renewal	10,170	203	0	10,373	0	10,170	0	10,170	0	10,000	0	10,000
Benn Parade Multi-Facility	10,167	203	0	10,370	0	10,167	0	10,167	0	10,000	0	10,000
Townscape	10,197	204	0	10,401	0	10,197	0	10,197	0	10,000	0	10,000
	3,745,791	296,835	(1,396,063)	2,646,563	3,500,532	763,964	(518,706)	3,745,791	3,500,532	546,990	(767,813)	3,279,709

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

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Replacement	Ongoing	- to smooth funding allocations over financial years for the purchase of major plant items.
Gravel Pits	Ongoing	- to be used for the purchase and provision of gravel stocks.
Economic Development	Ongoing	- to be used for the advancement of economic development within the Shire of Kojonup, specifically to fund outcomes within Key Pillar 4 - 'Prosperity' and Key Pillar 5 - 'Digital' within 'Smart Possibilities' the Kojonup Community Strategic Plan.
Building Upgrade & Renewal	Ongoing	- to be used for major maintenance, upgrades and renewal of Shire owned buildings.
Historical Buildings	Ongoing	- to be used for the purpose of maintaining Historical Buildings and maintaining the Municipal Heritage Inventory.
Employee Leave	Ongoing	- to be used to fund annual and long service leave requirements.
Springhaven Lodge (Bonds)	Ongoing	- to cash back refundable bonds paid by residents of the facility.
Low Income Housing	Ongoing	- to be used for major maintenance of Jean Sullivan Units. All operating profit is transferred to this reserve in accordance with the joint venture agreement
Sporting Facility	Ongoing	- to fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
Springhaven Building Upgrade & Renewal	Ongoing	- to be used for major maintenance and capital renewal of Springhaven facility buildings
Bushfire Communications	2020/2021	- to construct and maintain critical bushfire communication infrastructure.
Landfill Waste Management	Ongoing	- to be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities. 10% of Rubbish Bin charges are allocated to this reserve annually.
Kodja Place Tourist Precinct	Ongoing	- to be used for future upkeep, maintenance, renewal and enhancement of IT equipment, communications and interactive and static displays at The Kodja Place. Expenditure from this reserve is to consider advice from the 'Storyplace/Gallery Work Group'.
G & P Church Medical Centre (Donation)	2019/2020	- established for the purpose of constructing a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
G & P Church Medical Centre (Shire Fund)	2018/2019	- established for the purpose of constructing a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
Energy Efficiency	Ongoing	- established to fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.
Land Acquisition and Development	Ongoing	- to fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
Community Grant Scheme	Ongoing	- to finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
Independent Living Units	Ongoing	- To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
Youth	Ongoing	- to fund new opportunities for the youth of Kojonup, specifically outcome 1.3 from 'Smart Possibilities', the Kojonup Community Strategic Plan.
Natural Resource Management	Ongoing	- For the Shire of Kojonup to progress the following projects:- <ol style="list-style-type: none"> 1. Bridal Creeper and tagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: <ol style="list-style-type: none"> a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum. to improve bio diversity, fauna habitat and natural resource management outcomes.
Day Care Building Maintenance	Ongoing	- for the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd and Honner Streets, Kojonup. Annual rent paid by the tenant is deposited into this account.
Swimming Pool	Ongoing	- to fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
Springhaven Equipment	Ongoing	- to fund the replacement of major equipment and appliances at Springhaven Frail Aged Lodge.
Saleyards	Ongoing	- the profit or loss from annual operations to be transferred to this account to fund major refurbishment and/or asset renewal of the Kojonup Saleyards.
RSL Hall Building Renewal	2023	- to fund major refurbishment and/or re-purposing of the Kojonup RSL Hall.
Benn Parade Multi-Facility	2023	- to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway Precinct.
Townscape	Ongoing	- to fund major townscape improvements to the Kojonup Town Centre.

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

7. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

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

				2019/20 Budget amount to be used	2019/20 Budget amount change of purpose
Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	\$	\$
G & P Church Medical Centre (Donation)	For the purpose of donating to an incorporated Community Group to construct a medical centre in Kojonup.	To ensure expenditure from this reserve satisfies legislative requirements relating to reserve accounts.	The Shire is no longer building a medical centre so these funds will be donated to the George Church Community Medical Centre Committee Inc. for the construction of a medical centre	(555,833)	(555,833)
				(555,833)	(555,833)

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

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual
	\$	\$
Governance	1,100	1,141
General purpose funding	7,700	7,398
Law, order, public safety	4,750	4,332
Health	14,778	14,679
Education and welfare	3,020	2,727
Housing	724,000	725,090
Community amenities	281,605	269,909
Recreation and culture	45,200	44,403
Economic services	130,500	118,021
Other property and services	35,500	11,225
	1,248,153	1,198,925

9. GRANT REVENUE

	2019/20 Budget	2018/19 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	14,000	0
General purpose funding	727,337	1,529,839
Law, order, public safety	43,000	53,465
Health	0	0
Education and welfare	15,000	16,320
Housing	1,350,000	1,322,629
Community amenities	1,000	0
Recreation and culture	0	6,725
Transport	0	0
Economic services	0	0
Other property and services	0	40,191
	2,150,337	2,969,169
Non-operating grants, subsidies and contributions		
Housing	3,014,595	15,259
Transport	1,198,977	1,086,679
Economic services	0	16,000
	4,213,572	1,117,938

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

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	70,011	63,051	70,011
- Other funds	15,000	9,005	15,000
Other interest revenue (refer note 1b)	40,000	37,829	39,000
	125,011	109,885	124,011
(b) Other revenue			
Reimbursements and recoveries	26,500	23,060	23,379
Other	352,168	509,446	281,944
	378,668	532,506	305,323
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	30,000	17,735	30,000
	30,000	17,735	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	17,472	16,881	17,605
	17,472	16,881	17,605
(e) Elected members remuneration			
Meeting fees	104,000	103,619	104,000
President's allowance	28,000	27,443	28,000
Deputy President's allowance	7,000	6,861	7,000
Travelling expenses	1,000	665	1,200
Telecommunications allowance	24,000	24,291	24,000
	164,000	162,878	164,200
(f) Write offs			
General rate	100	117	50
Fees and charges	2,000	(811)	2,000
	2,100	(694)	2,050
(g) Operating lease expenses			
Office equipment	1,416	1,416	0
Plant and equipment	0	6,255	0
	1,416	7,671	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

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

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

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

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

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

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

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

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

13. INTERESTS IN JOINT ARRANGEMENTS

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

14. TRUST FUNDS

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

Detail	Balance 01-Jul-19	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-20
Springhaven Unit Bonds	\$ 0	\$ 640	(\$) (640)	\$ 0
	0	640	(640)	0

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

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

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

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

15. BUDGET RATIOS

	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Forecast	2019/20 Budget
Operating Surplus	0.06	0.01	0.05	0.06	0.05	(0.00)
Funds After Operations	0.23	0.13	0.14	0.21	0.18	0.08
PPE	0.04	0.05	0.07	0.02	0.06	0.23
Infrastructure	0.72	0.00	0.01	0.01	0.03	0.03
Cash Reserves	0.30	0.24	0.17	0.21	0.23	0.10
Borrowings	0.05	0.05	0.03	0.04	0.05	0.39
Debt Servicing	0.01	0.01	0.01	0.01	0.01	0.01
Average Rates (UV)	\$ 5,082	\$ 5,291	\$ 5,376	\$ 5,604	\$ 5,723	\$ 5,875
Average Rates (GRV)	\$ 1,260	\$ 1,292	\$ 1,336	\$ 1,362	\$ 1,428	\$ 1,473

The ratios are calculated as follows:

OPERATIONS

Operating Surplus

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

Funds After Operations

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

ASSET RATIOS

PPE

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

Infrastructure

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

FINANCING RATIOS

Cash Reserves

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

Borrowings

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

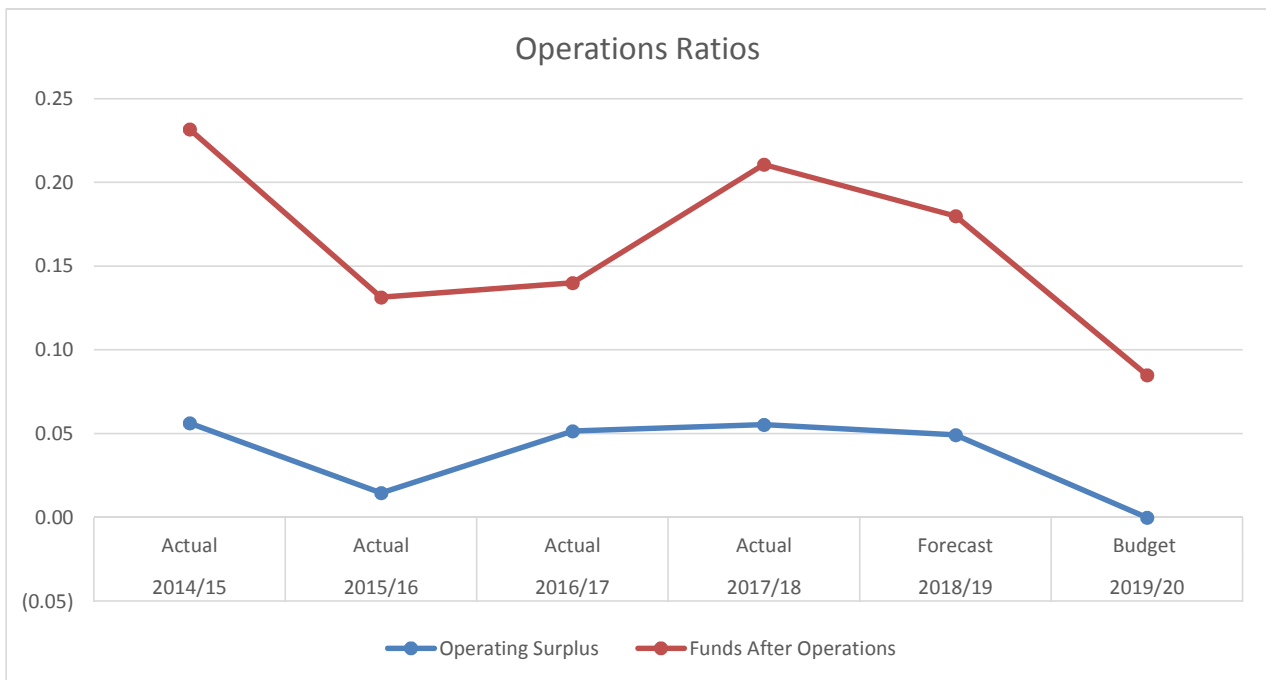
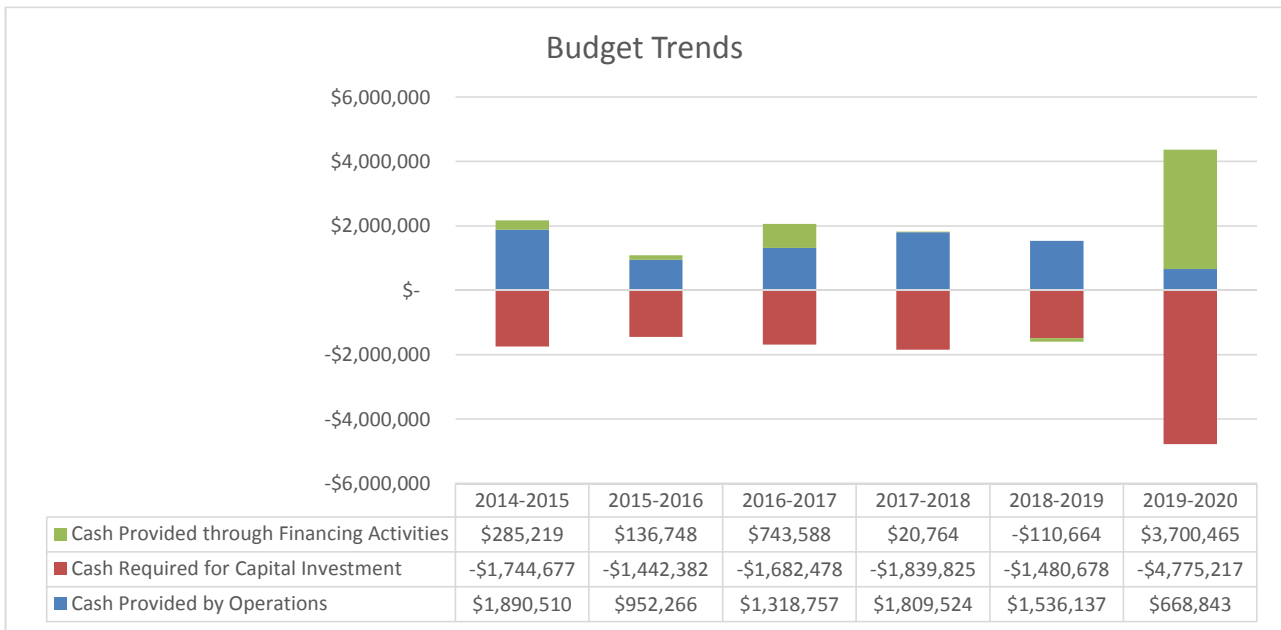
Debt Servicing

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

RATES RATIOS

Average Rates

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

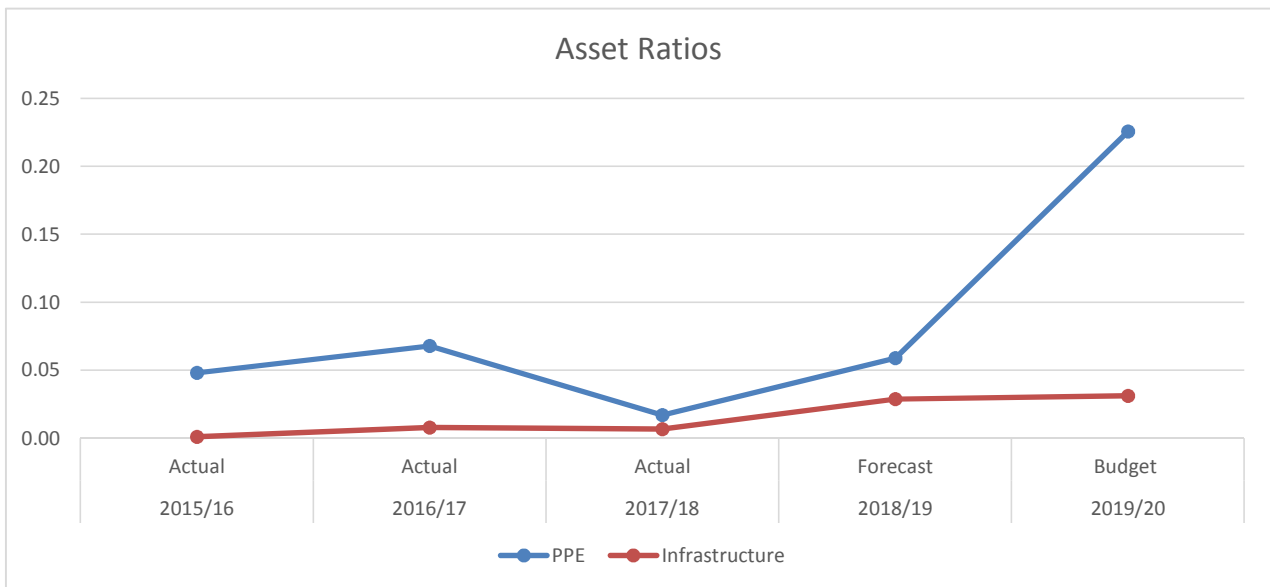


OPERATING SURPLUS RATIO:

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

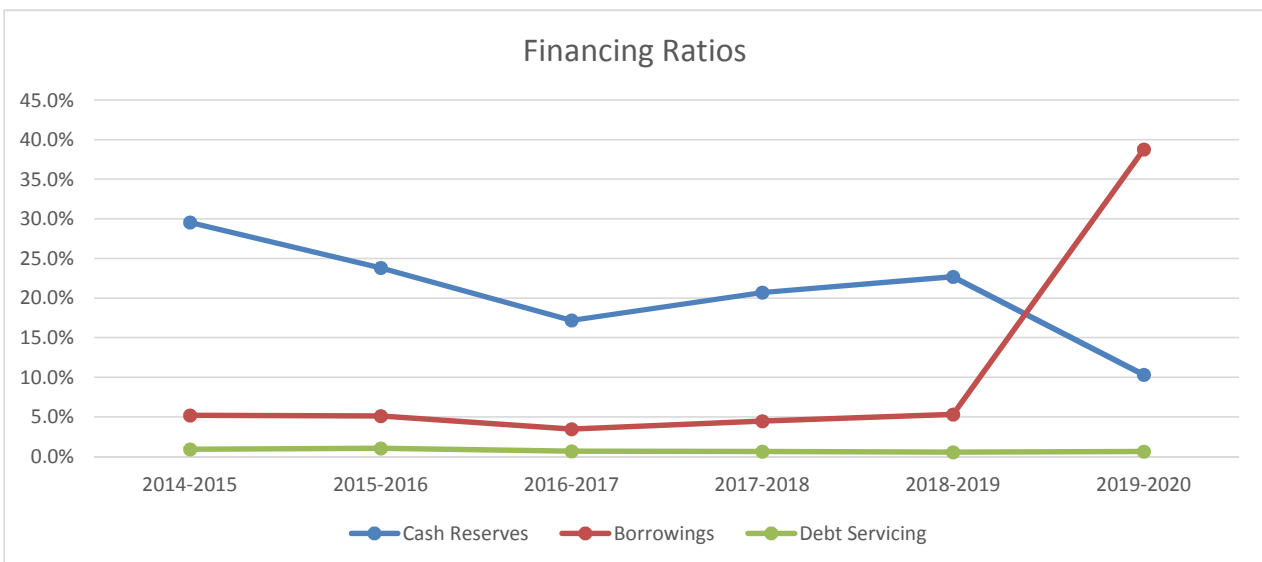
FUNDS AFTER OPERATIONS:

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



ASSET RATIOS:

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



CASH RESERVES:

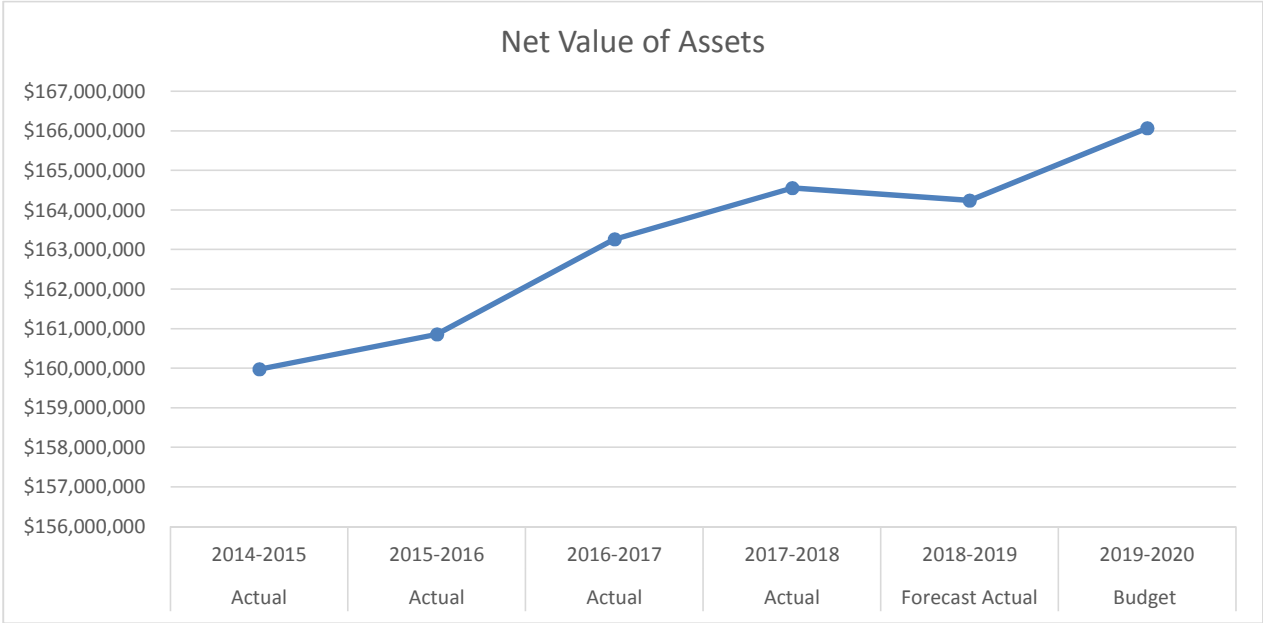
- An indicator of the level of cash reserves (minus Springhaven Lodge Bonds & Employee Leave) available to fund future activities. An increasing ratio suggests the local government has an improved overall capacity to fund capital acquisitions and support financing activities.

BORROWINGS:

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

DEBT SERVICING:

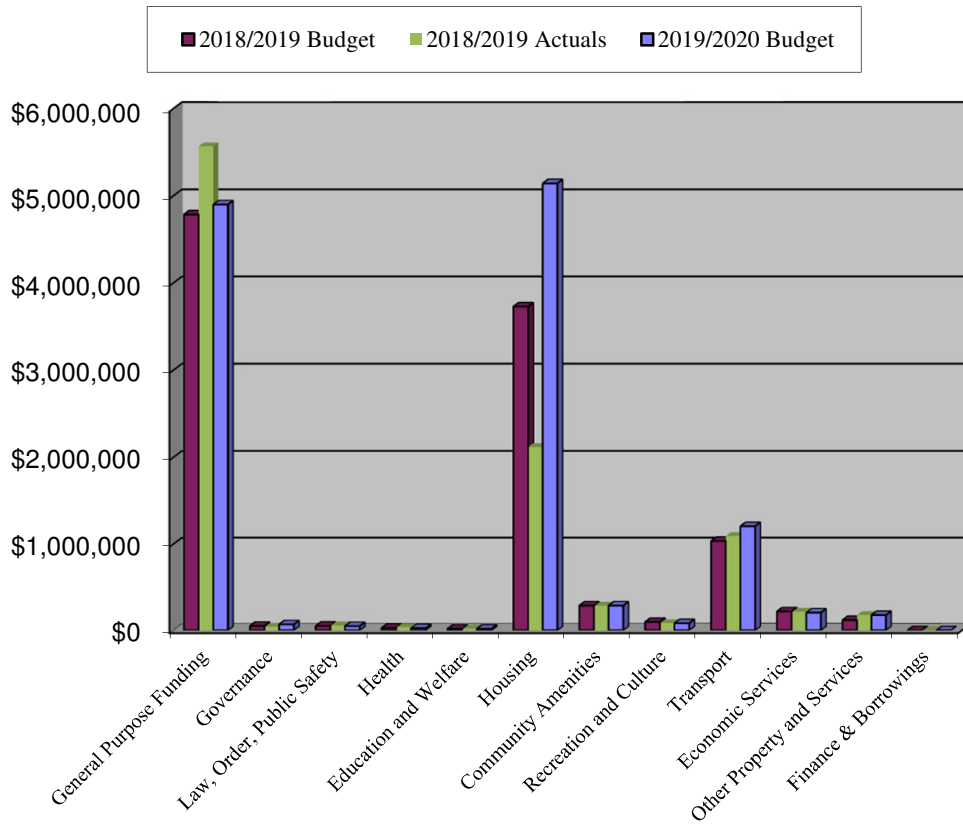
An indicator of the level of general annual obligation principal on past borrowings owed by the Shire to external entities. An increasing ratio over time suggests an increasing level of discretionary funds are being applied to the repayment of past borrowings and its associated interest.



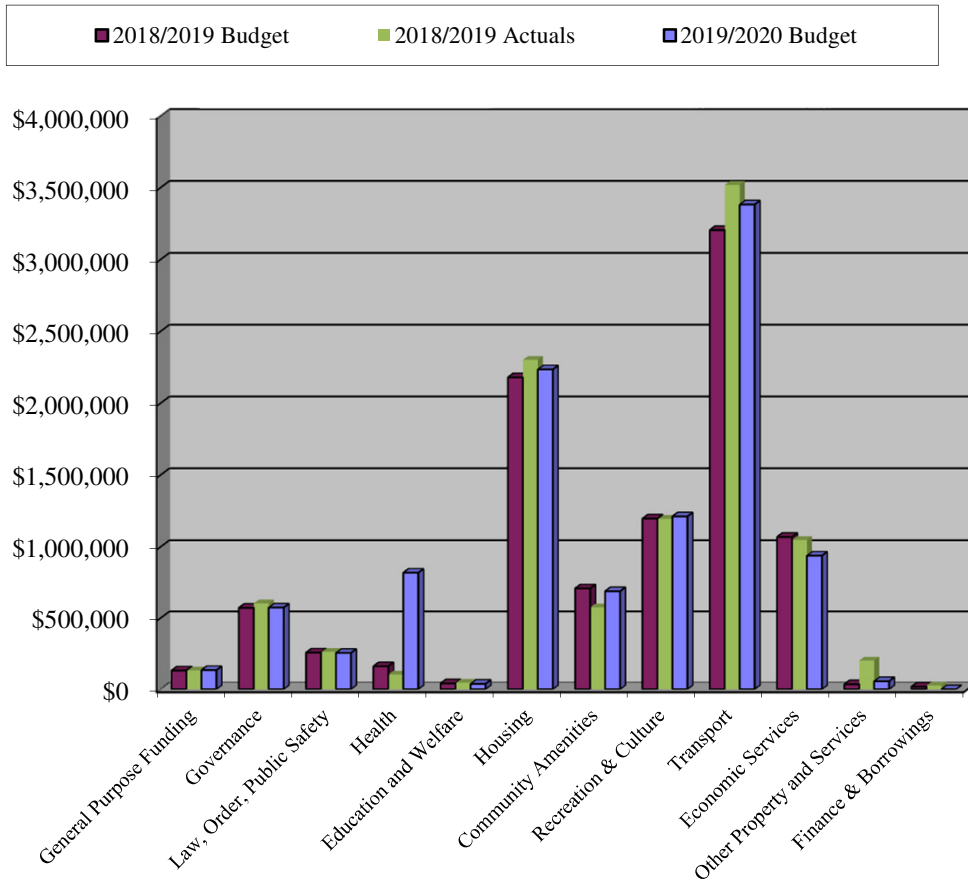
This ratio demonstrates whether the "value", or net worth, of the organisation" is increasing over time.

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

Operating Revenue



Operating Expenditure



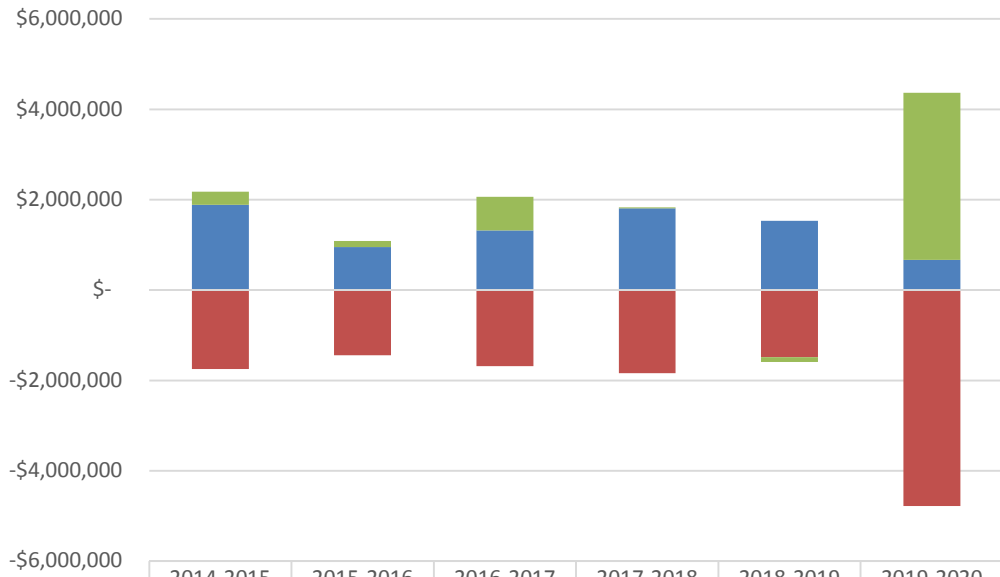
SHIRE OF KOJONUP
Statement of Comprehensive Income - By Program
Budget for the year ending 30 June 2020

	2018/2019 Budget \$	2018/2019 Actuals \$	Progress	2019/2020 Budget \$
INCOME STATEMENT - BY PROGRAM				
Operating Revenue				
General Purpose Funding	(\$4,787,536)	(\$5,570,155)	116%	(\$4,902,403)
Governance	(\$50,910)	(\$41,688)	82%	(\$69,300)
Law, Order, Public Safety	(\$51,736)	(\$57,797)	112%	(\$48,950)
Health	(\$27,700)	(\$35,510)	128%	(\$25,145)
Education and Welfare	(\$18,000)	(\$19,047)	106%	(\$18,020)
Housing	(\$3,731,325)	(\$2,119,885)	57%	(\$5,144,595)
Community Amenities	(\$287,276)	(\$286,968)	100%	(\$287,805)
Recreation and Culture	(\$97,450)	(\$84,411)	87%	(\$82,310)
Transport	(\$1,037,502)	(\$1,095,051)	106%	(\$1,208,977)
Economic Services	(\$219,250)	(\$217,418)	99%	(\$206,017)
Other Property and Services	(\$118,901)	(\$178,510)	150%	(\$177,181)
Finance & Borrowings	(\$379)	(\$379)	100%	\$0
	(\$10,427,964)	(\$9,706,819)	93%	(\$12,170,703)
Operating Expenditure				
General Purpose Funding	\$131,951	\$132,340	100%	\$134,801
Governance	\$572,410	\$603,878	105%	\$574,390
Law, Order, Public Safety	\$257,652	\$262,816	102%	\$255,873
Health	\$162,051	\$103,501	64%	\$819,413
Education and Welfare	\$41,370	\$46,523	112%	\$38,400
Housing	\$2,180,133	\$2,301,766	106%	\$2,235,503
Community Amenities	\$708,736	\$575,370	81%	\$689,095
Recreation & Culture	\$1,197,194	\$1,195,040	100%	\$1,212,532
Transport	\$3,205,090	\$3,520,041	110%	\$3,382,990
Economic Services	\$1,070,023	\$1,048,335	98%	\$938,977
Other Property and Services	\$35,400	\$201,619	570%	\$57,325
Finance & Borrowings	\$18,605	\$26,049	140%	\$0
	\$9,580,613	\$10,017,277	105%	\$10,339,298
	\$847,350	(\$310,458)		\$1,831,405
<i>Includes the following raised by Rates</i>	\$3,914,538	\$3,913,904		\$4,032,806

SHIRE OF KOJONUP
Statement of Comprehensive Income - By Nature & Type
Budget for the year ending 30 June 2020

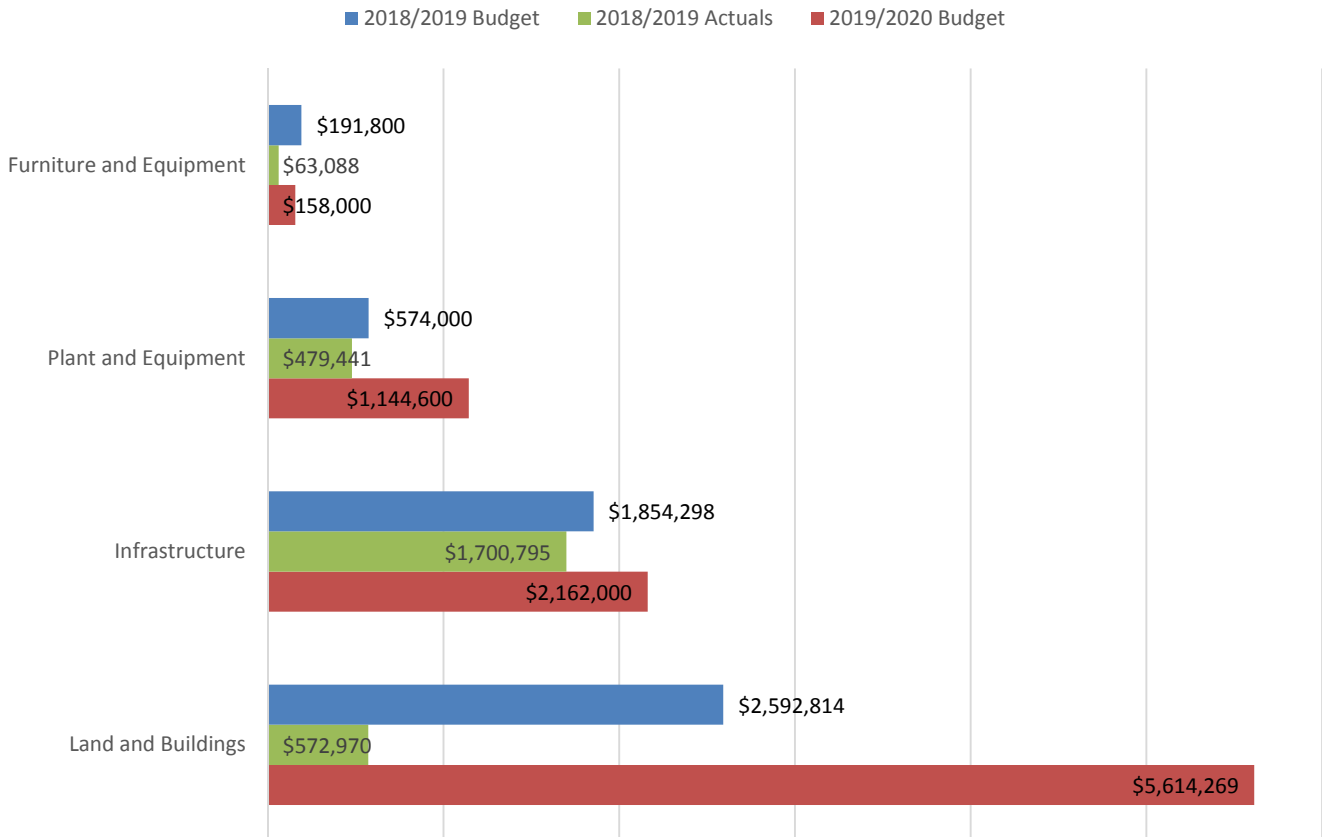
	NOTE	2018/2019 Budget \$	2018/2019 Actuals \$	Progress	2019/2020 Budget \$
Revenues from Ordinary Activities					
Rates		(\$3,864,088)	(\$3,860,778)	103%	(\$3,978,256)
Grants and Subsidies		(\$2,276,809)	(\$2,969,169)	94%	(\$2,150,337)
Contributions Reimbursements and Donations		(\$57,500)	(\$54,626)	87%	(\$50,100)
Service Charges		\$0	\$0		\$0
Fees and Charges		(\$1,252,390)	(\$1,198,925)	100%	(\$1,248,153)
Interest Earnings		(\$124,011)	(\$109,885)	101%	(\$125,011)
Other Revenue		(\$255,390)	(\$344,941)	128%	(\$326,594)
		<u>(\$7,830,188)</u>	<u>(\$8,538,324)</u>	101%	<u>(\$7,878,451)</u>
Expenses from Ordinary Activities					
Employee Costs		\$4,039,575	\$4,412,530	104%	\$4,215,412
Materials and Contracts		\$1,098,228	\$1,823,096	97%	\$1,063,064
Utilities		\$253,860	\$345,284	111%	\$281,305
Depreciation		\$3,118,040	\$3,046,085	97%	\$3,015,190
Interest Expenses		\$17,605	\$23,394	99%	\$17,471
Insurance		\$302,810	\$325,184	103%	\$312,786
Other Expenditure		\$739,196	\$41,704	179%	\$1,321,570
		<u>\$9,569,313</u>	<u>\$10,017,277</u>	107%	<u>\$10,226,797</u>
Sub-Total		<u>\$1,739,126</u>	<u>\$1,478,953</u>		<u>\$2,348,346</u>
Grants and Subsidies - non-operating		(\$2,569,076)	(\$1,117,938)	164%	(\$4,213,572)
Profit on Asset Disposals		(\$28,700)	(\$50,558)	274%	(\$78,680)
Loss on Asset Disposals		\$11,300	\$0	996%	\$112,500
NET RESULT		<u><u>(\$847,350)</u></u>	<u><u>\$310,458</u></u>		<u><u>(\$1,831,406)</u></u>

Budget Trends



Cash Provided through Financing Activities	\$285,219	\$136,748	\$743,588	\$20,764	-\$110,664	\$3,700,465
Cash Required for Capital Investment	-\$1,744,677	-\$1,442,382	-\$1,682,478	-\$1,839,825	-\$1,480,678	-\$4,775,217
Cash Provided by Operations	\$1,890,510	\$952,266	\$1,318,757	\$1,809,524	\$1,536,137	\$668,843

Capital Expenditure - Budget vs Actual vs Budget



SHIRE OF KOJONUP
Rate Setting Statement
Budget for the year ending 30 June 2020

	2018/2019 Budget \$	2018/2019 Actuals \$	Progress	2019/2020 Budget \$
Net Result from Operations:	\$847,350	(\$310,458)		\$1,831,405
<i>Less</i> Non-Operating Grants	(\$2,569,076)	(\$1,117,938)		(\$4,213,572)
Non Cash Items Written Back:				
(Profit)/Loss on Asset Disposals	(\$17,400)	(\$50,558)	291%	\$33,820
(Increase)/decrease in Deferred Rates	\$0	(\$1,638)		\$0
Change in Provision for Doubtful Debts	\$2,000	(\$811)	-41%	\$2,000
Accrued Leave & Loan Interest Provisions	\$0	(\$28,546)		\$0
Depreciation on Assets	\$3,118,040	\$3,046,085	98%	\$3,015,190
CASH PROVIDED BY OPERATIONS	\$1,380,914	\$1,536,137		\$668,843
CAPITAL INVESTMENT				
Capital Revenue				
Non-Operating Grants	\$2,569,076	\$1,117,938	44%	\$4,213,572
Proceeds from Disposal of Assets	\$169,300	\$217,093	128%	\$330,080
	\$2,738,376	\$1,335,030		\$4,543,652
Capital Expenditure				
Land Held for Resale	\$121,000	(\$585)		\$240,000
Land and Buildings	\$2,592,814	\$572,970	22%	\$5,614,269
Infrastructure	\$1,854,298	\$1,700,795	92%	\$2,162,000
Plant and Equipment	\$574,000	\$479,441	84%	\$1,144,600
Furniture and Equipment	\$191,800	\$63,088	33%	\$158,000
	\$5,333,913	\$2,815,708	53%	\$9,318,869
CASH REQUIRED FOR CAPITAL INVESTMENT	(\$2,595,537)	(\$1,480,678)		(\$4,775,217)
FINANCING ACTIVITIES				
Loans				
Repayment of Debentures	\$30,431	\$30,645	101%	\$32,911
Proceeds from New Debentures	(\$530,000)	(\$100,000)	19%	(\$2,634,148)
Self-Supporting Loan Principal Income	(\$7,841)	(\$7,875)	100%	\$0
Repayment of Springhaven Unit Bonds	\$0	\$0		\$0
Fund Transfers				
Transfers to Reserves	\$546,990	\$763,964	140%	\$296,835
Transfers from Reserves	(\$767,813)	(\$518,706)	68%	(\$1,396,063)
Transfer from Springhaven Reserve	0	\$40,000		\$0
Transfer to Springhaven Reserve	0	(\$85,000)		\$0
Transfer from Restricted Monies	(\$10,353)	(\$12,364)	119%	\$0
Transfer to Restricted Monies	\$0	\$0		\$0
CASH PROVIDED BY FINANCING ACTIVITIES	\$738,586	(\$110,664)		\$3,700,465
SUMMARY:				
SURPLUS/(DEFICIT) 1st JULY	\$476,036	\$476,036		\$405,909
Cash Provided by Operations	\$1,380,914	\$1,536,137		\$668,843
Cash Required for Capital Investment	(\$2,595,537)	(\$1,480,678)		(\$4,775,217)
Cash Provided through Financing Activities	\$738,586	(\$110,664)		\$3,700,465
Prior Year Debts Written Off/Provisions	\$0	\$0		\$0
CLOSING SURPLUS OR (DEFICIT)	(\$0)	\$420,831		(\$0)

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

SHIRE OF KOJONUP
Composition of Opening/Closing Balance
Budget for the year ending 30 June 2020

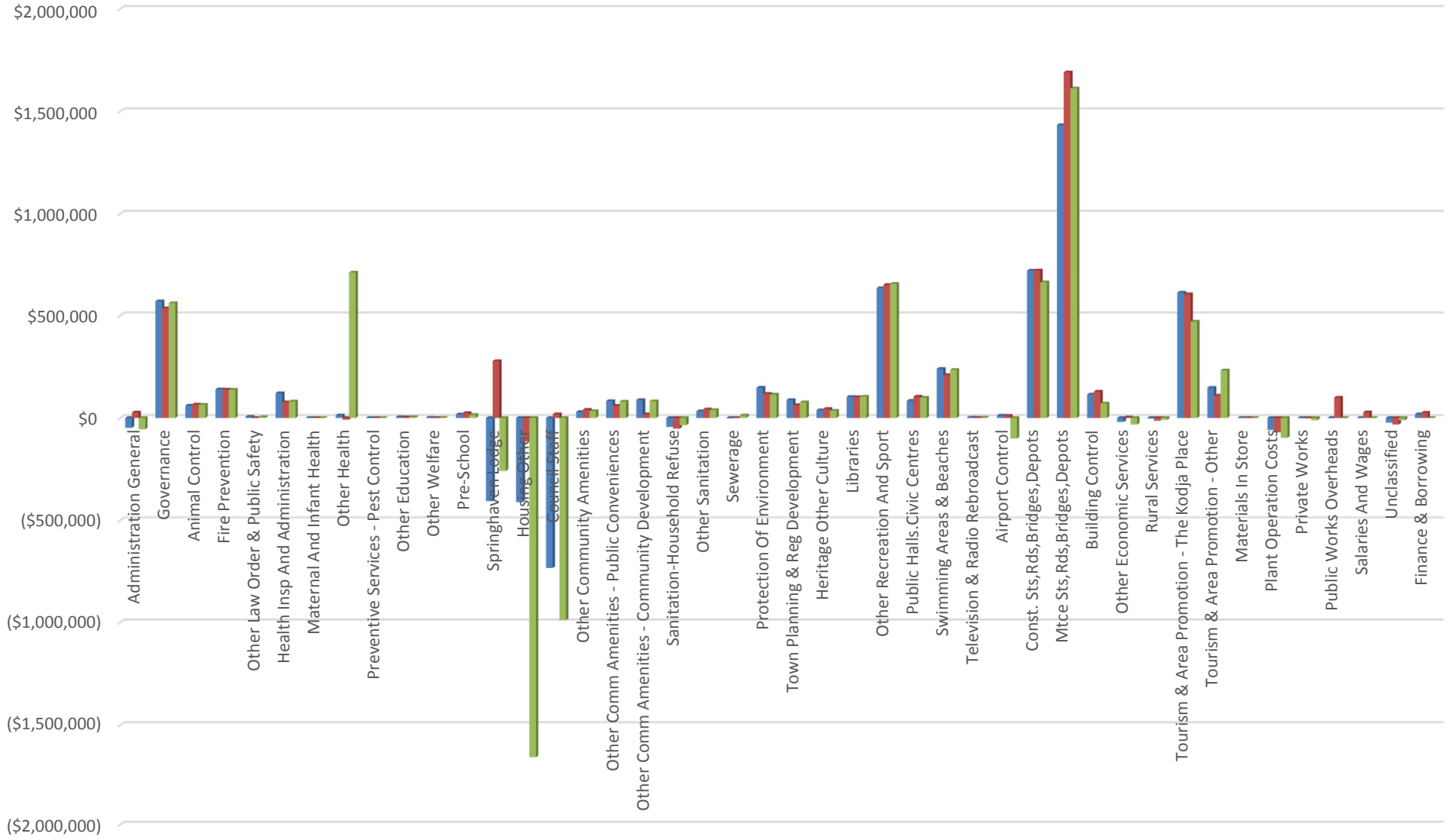
	2018/2019 Budget \$	2018/2019 Actual \$	2019/2020 Budget \$
SURPLUS / (DEFICIT) REPRESENTED BY:			
Comprises:			
Cash - Unrestricted	\$ 61,854	\$ 1,105,249	\$ 150,000
Cash - Restricted Cash (refer below)	\$ 2,622	\$ 3,000	\$ 3,000
Cash - Restricted Reserves	\$ 3,279,709	\$ 3,745,791	\$ 2,646,563
Cash - On Hand (Floats)	\$ 1,640	\$ 640	\$ 640
Stock on Hand	\$ 2,527	\$ 12,006	\$ 8,000
Sundry Debtors	\$ 119,517	\$ 2,238,729	\$ 120,000
Rates Debtors - Current	\$ 214,162	\$ 266,492	\$ 270,000
Other Debtors	\$ 24,618	\$ (933)	\$ 2,000
Less:			
Sundry Creditors		\$ (458,028)	\$ (430,640)
Tax Owed or (Payable)		\$ (816)	\$ -
Builders Retention		\$ (32,364)	\$ (100,000)
RAAP Grant (Creditor)		\$ (2,347,493)	\$ -
Grants/Contr. Carried as Liabilities (AASB15)		\$ (343,985)	\$ -
Payables and Provisions	\$ (424,318)	\$ (18,662)	\$ (20,000)
Add Back:			
Cash Reserves (refer below)	\$ (3,279,709)	\$ (3,745,791)	\$ (2,646,563)
Restricted Cash:	\$ (2,622)	\$ (3,000)	\$ (3,000)
Adjustments			
CLOSING SURPLUS OR (DEFICIT)	\$ -	\$ 420,834	\$ -

Summary of Restricted Cash:

	Opening Balance - 1 July 2019	PLUS Additional Funds Received	LESS Funds Utilised	Closing Balance - 30 June 2019
Kids Sport Program	\$ -			\$ -
Kojonup Theatrical Society	\$ 3,000		\$ -	\$ 3,000
Springhaven Grant - DACS	\$ -		\$ -	\$ -
	\$ 3,000	\$ -	\$ -	\$ 3,000

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

■ 2018/2019 Budget
 ■ 2018/2019 Actuals
 ■ 2019/2020 Budget



SHIRE OF KOJONUP
(I) DETAILED OPERATING ACCOUNTS
Budget for the year ending 30 June 2020

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
100%								
3. GENERAL PURPOSE FUNDING								
General Purpose Grants								
1302	Grants Commission Submission	Exp.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
1333	Grant - Fags - Untied Portion	Inc.	MCCS	MCCS	(\$413,163)	(\$836,592)	202%	(\$413,163)
1343	Grant - Fags - Roads	Inc.	MCCS	MCCS	(\$314,174)	(\$693,247)	221%	(\$314,174)
1385	Grant- CLGF (Regional Projects)	Inc.	MCCS	MCCS	\$0	\$0		\$0
					(\$727,337)	(\$1,529,839)	210%	(\$727,337)
Other General Purpose Income								
1373	Interest On Investment	Inc.	MCCS	MCCS	(\$15,000)	(\$9,005)	60%	(\$15,000)
1393	Interest On Reserves	Inc.	MCCS	MCCS	(\$70,011)	(\$63,051)	90%	(\$70,011)
					(\$85,011)	(\$72,055)	85%	(\$85,011)
Rate Revenue								
1092	Rates Written Off/Refunded	Exp.	MCCS	MCCS	\$50	\$117	234%	\$100
1102	Rates Discount Allowed	Exp.	MCCS	MCCS	\$57,000	\$55,903	98%	\$57,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCCS	MCCS	\$13,656	\$12,743	93%	\$13,656
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCCS	MCCS	\$1,395	\$1,407	101%	\$1,395
1132	Rating Salaries	Exp.	MCCS	MCCS	\$35,500	\$38,837	109%	\$38,000
1162	Superannuation	Exp.	MCCS	MCCS	\$4,800	\$5,334	111%	\$5,200
1182	Postage, Printing & Stationary	Exp.	MCCS	MCCS	\$4,000	\$1,861	47%	\$4,000
1192	Rating Valuations	Exp.	MCCS	MCCS	\$11,000	\$11,524	105%	\$11,000
1202	Title Searches	Exp.	MCCS	MCCS	\$500	\$454	91%	\$500
1222	Insurance - Emp Cost (Rates)	Exp.	MCCS	MCCS	\$1,050	\$980	93%	\$950
1262	Legal Costs Incurred - Rates *	Exp.	MCCS	MCCS	\$3,000	\$3,181	106%	\$3,000
					\$131,951	\$132,340	100%	\$134,801
1003	Rates Levied All Areas	Inc.	MCCS	MCCS	(\$3,914,538)	(\$3,913,904)	100%	(\$4,032,806)
1013	Ex Gratia Rates	Inc.	MCCS	MCCS	(\$1,500)	(\$1,453)	97%	(\$1,500)
1023	Interim Rates	Inc.	MCCS	MCCS	(\$5,000)	(\$1,441)	29%	(\$1,000)
1043	Non Payment Penalty	Inc.	MCCS	MCCS	(\$30,000)	(\$27,399)	91%	(\$30,000)
1053	Back Rates Levied	Inc.	MCCS	MCCS	(\$50)	\$0		(\$50)
1063	Instalment Interest Charges	Inc.	MCCS	MCCS	(\$9,000)	(\$10,430)	116%	(\$10,000)
1073	Instalment Administration Fee	Inc.	MCCS	MCCS	(\$4,300)	(\$4,356)	101%	(\$4,400)
1263	Legal Costs Recovered - Rates *	Inc.	MCCS	MCCS	(\$3,000)	(\$2,236)	75%	(\$3,000)
1273	Esl Levy Admin Fee	Inc.	MCCS	MCCS	(\$4,000)	(\$4,000)	100%	(\$4,000)
1283	Settlement & Search Charges	Inc.	MCCS	MCCS	(\$3,800)	(\$3,042)	80%	(\$3,300)
					(\$3,975,188)	(\$3,968,261)	100%	(\$4,090,056)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved 100%	2019/2020 Budget
4. GOVERNANCE								
Administration General								
003D	Depreciation (Sch 4)	Exp.	MCCS	MCCS	\$93,000	\$93,768	101%	\$93,000
003A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	(\$24,982)		\$0
003L	Long Service Leave Accrual	Exp.	MCCS	MCCS	\$0	(\$20,271)		\$0
1842	Loss on Sale of Assets	Inc.	MCCS	MCCS	\$0	\$0		\$0
1852	Salaries - Admin	Exp.	MCCS	MCCS	\$824,000	\$861,388	105%	\$824,000
1882	Superannuation - Admin	Exp.	MCCS	MCCS	\$100,000	\$106,935	107%	\$110,000
1892	Staff Insurances	Exp.	MCCS	MCCS	\$21,500	\$20,582	96%	\$20,000
1902	Fbt Admin Staff	Exp.	MCCS	MCCS	\$18,000	\$16,420	91%	\$15,000
1912	Conference & Training	Exp.	MCCS	MCCS	\$35,000	\$33,803	97%	\$35,000
1922	Advertising	Exp.	MCCS	MCCS	\$10,000	\$3,247	32%	\$3,500
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCCS	MRS	\$13,000	\$13,502	104%	\$13,500
1932	Occ Health & Safety	Exp.	MCCS	MRS	\$5,000	\$4,230	85%	\$5,000
1942	Staff Uniforms	Exp.	MCCS	MCCS	\$4,000	\$4,648	116%	\$4,000
1952	Admin Staff Costs - Other	Exp.	MCCS	MCCS	\$4,000	\$4,173	104%	\$3,500
1957	Office - Building Maintenance	Exp.	MCCS	BMC	\$10,000	\$7,959	80%	\$10,250
1958	Office - Cleaning & Assoc	Exp.	MCCS	MWS	\$23,000	\$19,185	83%	\$23,500
1959	Office - Utility Charges	Exp.	MCCS	MCCS	\$8,000	\$9,933	124%	\$10,000
1962	Office - Gardens Maintenance	Exp.	MCCS	MWS	\$6,500	\$3,478	54%	\$5,000
1972	Office - Printing & Stationery	Exp.	MCCS	MCCS	\$27,000	\$14,566	54%	\$14,000
2004	Office - Insurance.	Exp.	MCCS	MCCS	\$27,300	\$28,185	103%	\$28,200
1982	Telephone & Internet	Exp.	MCCS	MCCS	\$20,000	\$21,424	107%	\$20,000
2006	Donations CEO discretion	Exp.	MCCS	CEO	\$500	\$80	16%	\$500
2008	Donations - Council	Exp.	MCCS	CEO	\$500	\$780	156%	\$750
2012	Non Capital Purchases	Exp.	MCCS	MCCS	\$5,000	\$612	12%	\$5,000
2022	Bank Charges	Exp.	MCCS	MCCS	\$19,000	\$17,009	90%	\$19,000
2032	Postage & Freight	Exp.	MCCS	MCCS	\$4,500	\$5,214	116%	\$5,000
2042	Computer Expenses	Exp.	MCCS	MCCS	\$65,000	\$66,984	103%	\$60,000
2043	Website Upgrade/Development	Exp.	MCCS	MCCS	\$5,000	\$6,075	121%	\$5,000
2044	Computer Hardware	Exp.	MCCS	MCCS	\$0	\$0		\$20,000
2278	Security Monitoring	Exp.	MCCS	BMC	\$750	\$1,006	134%	\$750
2052	Admin Vehicle Expenses	Exp.	MCCS	MCCS	\$30,000	\$29,305	98%	\$30,000
2062	Admin Legal Expenses	Exp.	MCCS	CEO	\$1,000	\$1,030	103%	\$1,000
2072	Consultants Special Projects	Exp.	MCCS	CEO	\$30,000	\$41,770	139%	\$22,000
2274	HR/IR Consultants	Exp.	MCCS	CEO	\$15,000	\$5,318	35%	\$9,500
2277	Finance Consultants	Exp.	MCCS	MCCS	\$20,000	\$34,280	171%	\$15,000
2275	Records Management (incl. 5.1.3)	Exp.	MCCS	MCCS	\$10,000	\$2,325	23%	\$8,000
2092	Misc Expense - Admin	Exp.	MCCS	MCCS	\$3,000	\$2,668	89%	\$2,500
2172	Less Admin Non Cash Realloc	Exp.	MCCS	MCCS	(\$93,000)	(\$93,768)	101%	(\$93,000)
2182	Less Admin Cash Exp Realloc	Exp.	MCCS	MCCS	(\$1,365,550)	(\$1,274,278)	93%	(\$1,348,450)
					\$0	\$68,583		\$0
2203	Grant for Digital Signage	Inc.	MCCS	MCCS	\$0	\$0		(\$14,000)
1903	Admin Fbt Contributions	Inc.	MCCS	MCCS	(\$1,200)	(\$115)	10%	\$0
2053	Sundry Misc Income - Admin	Inc.	MCCS	MCCS	(\$1,800)	(\$189)	10%	(\$100)
2083	Police Licencing - Commissions	Inc.	MCCS	MCCS	(\$44,410)	(\$40,243)	91%	(\$40,000)
2143	Photocopying	Inc.	MCCS	MCCS	(\$500)	(\$1,141)	228%	(\$1,100)
					(\$47,910)	(\$41,688)	87%	(\$55,200)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved 100%	2019/2020 Budget
Governance								
002D	Depreciation (Sch 4)	Exp.	CEO	MCCS	\$8,000	\$7,545	94%	\$8,000
102P	Loss On Sale Of Assets (Gov)	Exp.	CEO	MCCS	\$0	\$0		\$0
1502	Members Attendance Fees	Exp.	CEO	MCCS	\$104,000	\$103,619	100%	\$104,000
1508	Members Travelling	Exp.	CEO	MCCS	\$1,200	\$665	55%	\$1,000
1512	Members Conference Expenses	Exp.	CEO	MCCS	\$12,000	\$9,109	76%	\$10,500
1522	Members Communication Exp	Exp.	CEO	MCCS	\$24,000	\$24,291	101%	\$24,000
1532	Election & Poll Expenses	Exp.	CEO	MCCS	\$0	\$0		\$5,000
1542	Presidents/Dep Allowances	Exp.	CEO	MCCS	\$35,000	\$34,303	98%	\$35,000
1562	Refreshments & F'Ns - Crs	Exp.	CEO	CEO	\$12,000	\$11,601	97%	\$11,000
1572	Refreshments & F'Ns - Staff	Exp.	CEO	CEO	\$3,000	\$3,093	103%	\$2,600
1578	Council - Special Visits	Exp.	CEO	CEO	\$500	\$59	12%	\$800
1592	Members Insurance	Exp.	CEO	MCCS	\$7,300	\$7,463	102%	\$7,500
1602	Subscriptions	Exp.	CEO	MCCS	\$25,000	\$27,771	111%	\$24,000
1612	Misc Expenses - Members Of Council	Exp.	CEO	CEO	\$1,000	\$491	49%	\$500
1624	Integrated Planning Expense	Exp.	CEO	MCCS	\$15,000	\$10,954	73%	\$12,000
2075	VROC - Shared Services	Exp.	CEO	CEO	\$0	\$0		\$2,500
2078	VROC - Projects	Exp.	CEO	CEO	\$5,000	\$196	4%	\$5,000
1632	Vehicle Operating Expenses	Exp.	CEO	MCCS	\$3,000	\$4,692	156%	\$4,000
1792	Legal Costs	Exp.	CEO	CEO	\$2,000	\$8,285	414%	\$6,000
1662	Audit Fees	Exp.	CEO	MCCS	\$30,000	\$17,735	59%	\$30,000
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCCS	\$273,110	\$254,856	93%	\$269,690
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCCS	\$9,300	\$9,377	101%	\$9,300
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCCS	\$2,000	(\$811)	-41%	\$2,000
					\$572,410	\$535,294	94%	\$574,390
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	MCCS	(\$3,000)	\$0	0%	(\$14,100)
1725	Contributions/Donations Gov. Recieved	Inc.	CEO	MCCS	\$0	\$0		\$0
					(\$3,000)	\$0	0%	(\$14,100)
5. LAW, ORDER & PUBLIC SAFETY								
Animal Control								
005D	Depreciation (Sch 5)	Exp.	MRS	MCCS	\$500	\$530	106%	\$500
005P	Profit/Loss (Sch 5)	Exp.	MRS	MCCS	\$0	\$0		\$0
2492	Salaries (Ac)	Exp.	MRS	MRS	\$22,000	\$23,862	108%	\$23,000
2522	Superannuation	Exp.	MRS	MRS	\$15,000	\$15,380	103%	\$15,500
2532	Other Employment Costs	Exp.	MRS	MRS	\$2,100	\$2,004	95%	\$2,000
2542	Conference & Training	Exp.	MRS	MRS	\$3,000	\$2,110	70%	\$2,000
2552	Ranger Vehicle	Exp.	MRS	MRS	\$2,000	\$4,580	229%	\$2,000
2553	Fbt Law Order & Public Safety	Exp.	MRS	MRS	\$1,000	\$5,718	572%	\$1,300
2562	Dog Control Expenses	Exp.	MRS	BMC	\$1,000	\$930	93%	\$1,430
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	BMC	\$300	\$185	62%	\$3,835
2582	Other Animal Control	Exp.	MRS	BMC	\$5,000	\$346	7%	\$1,160
2583	Cat Control Expenses	Exp.	MRS	BMC	\$500	\$382	76%	\$350
2592	Audit of Dog & Cat Register	Exp.	MRS	BMC	\$1,500	\$0	0%	\$1,500
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCCS	\$13,656	\$12,743	93%	\$13,485
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCCS	\$930	\$938	101%	\$930
					\$68,486	\$69,709	102%	\$68,990
2653	Fines & Penalties - Dog Act	Inc.	MRS	MRS	(\$1,500)	\$0	0%	(\$200)
2663	Impounding Fees - Dogs	Inc.	MRS	MRS	(\$500)	(\$150)	30%	(\$500)
2673	Dog Registration Fees	Inc.	MRS	MRS	(\$5,100)	(\$2,939)	58%	(\$3,000)
2674	Cat Registration Fees	Inc.	MRS	MRS	(\$1,000)	(\$669)	67%	(\$700)
2633	Ranger Income	Inc.	MRS	MRS	\$0	\$0		\$0
					(\$8,100)	(\$3,758)	46%	(\$4,400)
Fire Prevention								
004D	Depreciation (Sch 5)	Exp.	MRS	MCCS	\$61,000	\$52,538	86%	\$61,000
2272	Emergency Operating Expenses	Exp.	MRS	MRS	\$2,500	\$12,060	482%	\$5,000
2292	Fire Hazard Reduction	Exp.	MRS	MRS	\$20,000	\$29,044	145%	\$20,000
2302	Ground & Aerial Inspections	Exp.	MRS	MRS	\$3,500	\$4,486	128%	\$3,500
2322	Administration Costs	Exp.	MRS	MRS	\$1,500	\$2,954	197%	\$1,500
2342	Firefighting - Shire Resources	Exp.	MRS	MWS	\$7,500	\$6,820	91%	\$7,000
2372	Brigade Expenses	Exp.	MRS	P/EM	\$45,270	\$45,888	101%	\$43,000
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCCS	\$40,967	\$38,228	93%	\$40,454
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCCS	\$930	\$938	101%	\$930
					\$183,167	\$192,957	105%	\$182,384

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
2363	Fines & Penalties	Inc.	MRS	MRS	(\$1,000)	\$0	0%	(\$1,000)
2373	Esl Levy Funding	Inc.	MRS	MCCS	(\$42,186)	(\$53,465)	127%	(\$43,000)
2383	Sale Of Fire Maps	Inc.	MRS	MCCS	(\$400)	(\$545)	136%	(\$500)
2393	Sundry Misc Income - Fire	Inc.	MRS	MRS	(\$50)	(\$29)	57%	(\$50)
					(\$43,636)	(\$54,039)	124%	(\$44,550)
<u>Other Law Order & Public Safety</u>								
2832	Vehicle Impounding	Exp.	MRS	MRS	\$500	\$150	30%	\$500
9782	Security Systems Upgrades - All Buildings	Exp.	MCCS	BMC	\$2,500	\$0	0%	\$1,000
2862	Local Law Review	Exp.	MRS	MCCS	\$3,000	\$0	0%	\$3,000
					\$6,000	\$150	3%	\$4,500
2893	Sundry Income - Donations	Inc.	MRS	MRS	\$0	\$0		\$0
					\$0	\$0		\$0
7. HEALTH								
<u>Health Insp And Administration</u>								
008D	Depreciation (Sch 7)	Exp.	MRS	MCCS	\$5,500	\$4,956	90%	\$5,500
3102	Health Salaries	Exp.	MRS	MRS	\$90,000	\$65,229	72%	\$55,000
3132	Health Superannuation	Exp.	MRS	MRS	\$8,500	\$2,386	28%	\$8,000
3142	Health - Staff Fbt	Exp.	MRS	MRS	\$8,000	\$5,810	73%	\$5,000
3152	Health - Conference & Trng	Exp.	MRS	MRS	\$1,000	\$315	31%	\$1,000
3162	Health - Other Employment Costs	Exp.	MRS	MRS	\$3,000	\$2,534	84%	\$2,500
3182	Vehicle Expenses	Exp.	MRS	MRS	\$4,000	\$2,785	70%	\$0
3242	Analytical Expenses	Exp.	MRS	MRS	\$500	\$664	133%	\$500
3212	Admin Alloc To Hia - Cash	Exp.	MRS	MCCS	\$13,656	\$12,743	93%	\$13,485
3252	Admin Non Cash Realloc (Hia)	Exp.	MRS	MCCS	\$1,395	\$1,407	101%	\$1,395
					\$135,551	\$98,829	73%	\$92,380
3223	Health Act Fees,Licences	Inc.	MRS	MRS	(\$600)	(\$1,122)	187%	(\$924)
3233	Septic Tank Insp. Fees	Inc.	MRS	MRS	(\$600)	(\$349)	58%	(\$354)
3253	Fines & Penalties	Inc.	MRS	MRS	\$0	(\$250)	0%	\$0
3283	Health Consultancy Income	Inc.	MRS	MRS	(\$13,000)	(\$20,581)	158%	(\$10,367)
					(\$14,200)	(\$22,302)	157%	(\$11,645)
<u>Maternal And Infant Health</u>								
007D	Depreciation (Sch 7)	Exp.	MRS	MCCS	\$0	\$0		\$0
3302	Infant Health-Donations-Equipment; Other	Exp.	MRS	MRS	\$0	\$0		\$0
					\$0	\$0		\$0
<u>Other Health</u>								
009D	Depreciation (Sch 7)	Exp.	CEO	MCCS	\$4,300	\$4,140	96%	\$4,300
3362	Doctors Surgery - Building Maint	Exp.	CEO	MRS	\$2,100	\$532	25%	\$1,800
3365	Health Plan	Exp.	CEO	CEO	\$0	\$0		\$5,000
3366	Donation to Medical Centre - Council	Exp.	CEO	CEO	\$0	\$0		\$140,000
3367	Donation to Medical Centre - GC Reserve	Exp.	CEO	CEO	\$0	\$0		\$555,833
3364	Spring/Medical/SHL Traffic Design	Exp.	CEO	CEO	\$20,000	\$0	0%	\$20,000
					\$26,400	\$4,672	18%	\$726,933
3363	Rental Doctors Surgery	Inc.	CEO	MCCS	(\$13,500)	(\$13,208)	98%	(\$13,500)
					(\$13,500)	(\$13,208)	98%	(\$13,500)
<u>Preventive Services - Pest Control</u>								
3322	Vermin Control	Exp.	MRS	MRS	\$100	\$0	0%	\$100
					\$100	\$0	0%	\$100

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
8. EDUCATION & WELFARE								
<u>Other Education</u>								
3455	Play in the Park	Exp.	MCCS	MCCS	\$1,400	\$83	6%	\$1,400
3452	Smart Start-Expenses	Exp.	MCCS	MCCS	\$2,860	\$3,041	106%	\$2,860
3454	Smart Start - In Kind	Exp.	MCCS	MCCS	\$0	\$0		\$0
					\$4,260	\$3,124	73%	\$4,260
3456	Inc - Smartstart Donation	Inc.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
<u>Other Welfare</u>								
010D	Depreciation (Sch 8)	Exp.	MCCS	MCCS	\$140	\$133		\$140
3468	Donation Southern Ag Care	Exp.	MCCS	CEO	\$1,000	\$0	0%	\$1,000
					\$1,140	\$133	12%	\$1,140
<u>Pre-School</u>								
006D	Depreciation (Sch 6)	Exp.	MCCS	MCCS	\$16,000	\$16,200	101%	\$16,000
3462	Occasional Care - Building Maint	Exp.	MCCS	BMC	\$2,550	\$4,692	184%	\$2,500
3464	Occasional Care - Grounds Maint	Exp.	MCCS	MWS	\$1,020	\$9,512	933%	\$1,000
3477	Kindy Café (3yo Kindy)	Exp.	MCCS	MCCS	\$10,000	\$5,960	60%	\$7,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCCS	BMC	\$4,900	\$5,660	116%	\$5,000
3470	Playgroup/Toy Library - Minor	Exp.	MCCS	MRS	\$500	\$186	37%	\$500
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCCS	MWS	\$1,000	\$1,056	106%	\$1,000
					\$35,970	\$43,266	120%	\$33,000
3463	Occasional Care - Rent	Inc.	MCCS	MCCS	(\$2,650)	(\$2,364)	89%	(\$2,650)
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCCS	MCCS	(\$15,000)	(\$16,320)	109%	(\$15,000)
3473	Playgroup/Toy Library - Fees	Inc.	MCCS	MRS	(\$350)	(\$364)	104%	(\$370)
					(\$18,000)	(\$19,047)	106%	(\$18,020)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved 100%	2019/2020 Budget
9. HOUSING								
Springhaven Lodge								
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCCS	\$105,000	\$121,266	115%	\$120,000
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	MCCS	\$5,500	\$6,000	109%	\$6,000
010A	Annual Leave Accrual	Exp.	MACS	MCCS	\$0	(\$14,022)		\$0
010L	Long Service Leave Accrual	Exp.	MACS	MCCS	\$0	\$27,464		\$0
009P	Spring H - Loss On Sale Of Asset	Exp.	MACS	MCCS	\$0	\$0		\$0
3742	Spring H - Fbt Costs	Exp.	MACS	MCCS	\$6,000	\$5,342	89%	\$6,000
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,200,000	\$1,292,652	108%	\$1,236,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$127,000	\$128,798	101%	\$128,000
3782	Spring H -Conferences & Trng	Exp.	MACS	MACS	\$27,000	\$26,133	97%	\$22,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,500	\$3,166	90%	\$3,000
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$3,000	\$5,197	173%	\$4,500
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$6,000	\$9,008	150%	\$7,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$6,000	\$6,408	107%	\$6,000
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$5,500	\$6,397	116%	\$7,500
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$984	98%	\$1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$5,500	\$5,146	94%	\$5,000
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$467	47%	\$1,000
3893	Spring H - Software Operating	Exp.	MACS	MACS	\$8,500	\$0	0%	\$8,500
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$20,000	\$19,660	98%	\$20,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$10,000	\$8,870	89%	\$10,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$25,000	\$16,939	68%	\$17,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$43,000	\$43,082	100%	\$44,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$45,000	\$34,486	77%	\$40,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$30,000	\$45,684	152%	\$40,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MCCS	\$28,500	\$27,442	96%	\$26,500
3916	Spring H - Insurance	Exp.	MACS	MCCS	\$14,000	\$19,212	137%	\$19,500
3962	Spring H - Public Liability Insurance	Exp.	MACS	MCCS	\$5,800	\$6,028	104%	\$6,100
3922	Spring H - Cleaning & Laundry	Exp.	MACS	MACS	\$14,000	\$12,944	92%	\$13,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$5,000	\$6,178	124%	\$7,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$105,000	\$100,507	96%	\$100,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$5,000	\$2,080	42%	\$2,000
3974	Spring H - Aged Care Consulting Structural/	Exp.	MACS	MACS	\$1,600	\$2,587	162%	\$3,000
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MCCS	\$18,600	\$18,754	101%	\$18,600
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCCS	\$204,833	\$191,142	93%	\$202,268
					\$2,085,833	\$2,186,001	105%	\$2,130,468
4003	Spring H - Resident Rent	Inc.	MACS	MACS	(\$500,000)	(\$525,979)	105%	(\$530,000)
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	MACS	(\$1,480,350)	(\$1,322,629)	89%	(\$1,350,000)
1395	Interest On Unpaid Bonds	Inc.	MCCS	MCCS	(\$23,000)	(\$35,795)	156%	(\$36,000)
4043	Spring H - Grant - Trainees (No Gst)	Inc.	MACS	MACS	\$0	\$0		\$0
4023	Spring H - Donations	Inc.	MACS	MACS	(\$5,000)	(\$3,638)	73%	(\$4,000)
4143	Spring H - Misc Income	Inc.	MACS	MACS	(\$2,600)	(\$5,086)	196%	(\$3,000)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	MCCS	(\$1,300)	\$0	0%	(\$2,000)
4303	Spring H - Grant - DACS	Inc.	MACS	MACS	(\$478,991)	(\$15,259)	3%	(\$463,732)
					(\$2,491,241)	(\$1,908,386)	77%	(\$2,388,732)
	<i>Net Profit/loss Springhaven</i>				<i>\$405,409</i>	<i>(\$277,615)</i>		<i>\$258,265</i>
Housing Other								
4062	Loton Close ILU's - Building Maintenance	Exp.	MACS	BMC	\$11,000	\$10,926	99%	\$11,300
4064	Loton Close ILU's - Grounds Maintenance	Exp.	MACS	MWS	\$5,000	\$3,813	76%	\$5,200
4065	Loton Close ILU's - Utilities	Exp.	MACS	BMC	\$17,000	\$21,784	128%	\$19,000
4066	Loton Close ILU's - Insurance	Exp.	MACS	MCCS	\$5,000	\$4,798	96%	\$5,000
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	BMC	\$6,000	\$7,834	131%	\$7,500
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	MWS	\$1,500	\$1,272	85%	\$3,000
4205	J Sullivan Units - Utilities	Exp.	MACS	MRS	\$7,300	\$8,872	122%	\$7,500
4206	J Sullivan Units - Insurance	Exp.	MACS	MCCS	\$1,400	\$1,563	112%	\$1,600
4251	RAAP Grant Admin Costs	Exp.	MACS	MCCS	\$0	\$2,461		\$0
					\$54,200	\$63,323	117%	\$60,100
4083	Loton Close ILU's - Rent	Inc.	MACS	MACS	(\$115,000)	(\$126,182)	110%	(\$125,000)
4103	Loton Close ILU's - Power Recoups	Inc.	MACS	MACS	(\$11,500)	(\$12,389)	108%	(\$11,000)
4315	Loton Close ILU's - Grant - RAAP & BBRF	Inc.	MACS	MCCS	(\$306,000)	\$0	0%	(\$1,550,863)
4203	J Sullivan Units - Rent	Inc.	MACS	MACS	(\$32,000)	(\$39,126)	122%	(\$35,000)
					(\$464,500)	(\$177,697)	38%	(\$1,721,863)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
100%								
Council Staff								
011D	Depreciation (Sch 9)	Exp.	CEO	MCCS	\$14,500	\$14,524	100%	\$14,500
3768	Staff Housing - Building Maintenance	Exp.	CEO	BMC	\$11,100	\$16,627	150%	\$8,050
3769	Staff Housing - Operating Expenses	Exp.	CEO	MRS	\$10,500	\$19,330	184%	\$15,500
3764	Staff Housing - Ground Maint. Various	Exp.	CEO	MWS	\$4,000	\$1,962	49%	\$3,450
3770	Loan Guarentee Fee	Exp.	CEO	MCCS	\$0	\$0		\$700
3771	Interest on Loans	Exp.	CEO	MCCS	\$0	\$0		\$2,735
					\$40,100	\$52,442	131%	\$44,935
016P	Profit or Loss Sale Of Assets	Inc.	CEO	MCCS	\$0	\$0		\$0
3705	BRRF Grant - Key Workers	Inc.	CEO	MCCS	(\$740,584)	\$0		(\$1,000,000)
3703	Residential Rental - Staff	Inc.	CEO	MRS	(\$35,000)	(\$33,802)	97%	(\$34,000)
					(\$775,584)	(\$33,802)	4%	(\$1,034,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
							100%	
10. COMMUNITY AMENITIES								
Other Community Amenities - Cemeteries								
015D	Depreciation (Sch 10)	Exp.	MCCS	MCCS	\$16,000	\$14,078	88%	\$14,000
5998	Profit On Sale Of Assets	Exp.	MCCS	MCCS	\$0	\$0		\$0
6001	Cemetery - Grave Digging	Exp.	MCCS	MWS	\$25,000	\$27,390	110%	\$25,000
6006	Kojonup Cemetery - Niche Wall Maintenance	Exp.	MCCS	MWS	\$1,200	\$903	75%	\$1,200
6002	Kojonup Cemetery- Grounds Maintenance	Exp.	MCCS	MWS	\$10,000	\$15,776	158%	\$12,000
6000	Kojonup Cemetery-Remove/Replant Trees	Exp.	MCCS	MWS	\$2,600	\$3,375	130%	\$1,500
6012	Boscabel Cemetery - Grounds Maint	Exp.	MCCS	MWS	\$800	\$198	25%	\$800
6014	Muradup Cemetery - Grounds Maintenance	Exp.	MCCS	MWS	\$1,500	\$1,845	123%	\$2,000
					\$57,100	\$63,565	111%	\$56,500
6013	Cemetery Fees (Inc Gst)	Inc.	MCCS	MCCS	(\$22,000)	(\$22,532)	102%	(\$22,000)
6023	Cemetery Fees Licences (Not Inc Gst)	Inc.	MCCS	MCCS	(\$6,000)	(\$650)	11%	(\$1,000)
					(\$28,000)	(\$23,182)	83%	(\$23,000)
Other Community Amenities - Public Conveniences & Other								
6042	Harrison Place Conveniences - Maint	Exp.	MWS	BMC	\$2,100	\$597	28%	\$2,000
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	MWS	\$13,000	\$13,696	105%	\$10,000
6024	Curly Wig - Building Maintenance	Exp.	MWS	BMC	\$2,060	\$471	23%	\$2,065
6034	CWA - Building Maintenance	Exp.	MWS	BMC	\$3,670	\$1,793	49%	\$3,900
6064	Men's Shed - Building Maintenance	Exp.	MWS	BMC	\$1,020	\$2,064	202%	\$515
6052	Upgrade Town Street & Park Seating	Exp.	MWS	MWS	\$2,000	\$6,140	307%	\$3,000
6054	Townscape Plan	Exp.	MWS	MWS	\$22,000	\$255	1%	\$22,000
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,500	\$1,798	120%	\$1,800
6132	Community Bus Maintenance	Exp.	MWS	MWS	\$2,750	\$2,531	92%	\$2,500
6134	YMCA Bus Operating	Exp.	MWS	MWS	\$500	\$0	0%	\$500
6142	Admin Non Cash Realloc (CD)	Exp.	MWS	MCCS	\$2,325	\$2,344	101%	\$2,325
6152	Admin Cash Realloc (CD)	Exp.	MWS	MCCS	\$30,725	\$28,671	93%	\$30,340
					\$83,650	\$60,362	72%	\$80,945
6133	Community Bus Hire	Inc.	MWS	MCCS	(\$1,000)	(\$967)	97%	(\$1,000)
6135	YMCA Bus Hire	Inc.	MWS	MCCS	(\$50)	\$0	0%	(\$50)
					(\$1,050)	(\$967)	92%	(\$1,050)
Other Community Amenities - Community Development								
6062	Salaries (Community Development)	Exp.	MCD&T	MCD&T	\$70,000	\$8,238	12%	\$60,000
6082	Superannuation	Exp.	MCD&T	MCD&T	\$6,500	\$806	12%	\$9,941
6092	Employee Insurances	Exp.	MCD&T	MCCS	\$550	\$0	0%	\$0
6102	Conference & Trng	Exp.	MCD&T	MCD&T	\$2,000	\$0	0%	\$2,000
6153	Youth Activities / Events	Exp.	MCD&T	MCD&T	\$200	\$0	0%	\$2,000
6154	Events - Community	Exp.	MCD&T	MCD&T	\$3,500	\$3,439	98%	\$3,250
6155	Events - Marketing & Community Collateral	Exp.	MCD&T	MCD&T	\$2,000	\$21	1%	\$750
6167	Comm Development - Subscriptions	Exp.	MCD&T	MCD&T	\$500	\$0	0%	\$500
6168	Comm Development - Minor New	Exp.	MCD&T	MCD&T	\$6,400	\$5,842	91%	\$5,750
					\$91,650	\$18,346	20%	\$84,191
6123	Events Revenue	Inc.	MCD&T	MCD&T	\$0	(\$121)		(\$1,500)
6173	Small Grants	Inc.	MCD&T	MCD&T	(\$4,000)	\$0		(\$1,000)
					(\$4,000)	(\$121)	3%	(\$2,500)
Sanitation - Household Refuse								
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	MCCS	\$0	\$0		\$0
014D	Depreciation (Sch 10)	Exp.	MRS	MCCS	\$7,000	\$5,895	84%	\$6,000
5022	Refuse Collection (Kerbside)	Exp.	MRS	MRS	\$53,518	\$54,257	101%	\$55,293
5012	Refuse Site - Maintenance	Exp.	MRS	MRS	\$2,000	\$5,975	299%	\$16,000
5013	Refuse Site - Rehabilitation	Exp.	MRS	MRS	\$5,000	\$5,485	110%	\$5,000
5002	Recycling Depot/Transfer Stn - Contract	Exp.	MRS	MRS	\$77,393	\$75,376	97%	\$73,645
5122	Recycling Collection (Kerbside)	Exp.	MRS	MRS	\$53,518	\$50,772	95%	\$54,430
5142	Recycling Education	Exp.	MRS	MRS	\$500	\$18	4%	\$600
					\$198,929	\$197,778	99%	\$210,968
5023	Collection Charges (Kerbside)	Inc.	MRS	MCCS	(\$238,590)	(\$239,639)	100%	(\$243,855)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	MRS	(\$2,200)	(\$2,000)	91%	(\$2,200)
5183	Sale of Recyclables	Inc.	MRS	MRS	(\$2,300)	(\$8,619)		\$0
010P	Profit on Sale of Assets (Sch 10)	Inc.	MRS	MCCS	\$0	\$0		\$0
					(\$243,090)	(\$250,258)	103%	(\$246,055)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
							100%	
Other Sanitation								
5027	Verge Pick Up - Hard Waste	Exp.	MRS	MRS	\$0	\$0		\$7,000
5263	Drum Muster	Exp.	MRS	MRS	\$0	\$0		\$5,000
5251	Street Bins Collection - Contract	Exp.	MRS	MRS	\$30,570	\$41,674	136%	\$32,000
5252	Street Bins Collection	Exp.	MRS	MWS	\$1,000	\$207	21%	\$500
5262	Replace/Aquire New Street Bins	Exp.	MRS	MWS	\$1,000	\$0	0%	\$500
					\$32,570	\$41,880	129%	\$45,000
5304	Drum Muster	Inc.	MRS	MRS	\$0	\$0		(\$5,000)
5103	Tip Fees	Inc.	MRS	MRS	\$0	\$0		(\$1,000)
5303	Litter Infringements	Inc.	MRS	MRS	(\$200)	\$0		(\$200)
					(\$200)	\$0		(\$6,200)
Sewerage								
5090	Liquid Waste Pond Maintenance	Exp.	MRS	EHO	\$500	\$0		\$17,140
					\$500	\$0		\$17,140
5190	Liquid Waste Disposal Fees	Inc.	MRS	EHO	(\$2,000)	\$0		(\$5,000)
					(\$2,000)	\$0		(\$5,000)
Protection Of Environment								
114D	Depn (Env) Sch 10	Exp.	MWS	MCCS	\$0	\$0		\$0
040D	Depreciation (Sch 10)	Exp.	MWS	MCCS	\$0	\$0		\$0
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$15,200	100%	\$15,200
5612	NRM - Office Expenses	Exp.	MWS	NRM	\$1,500	\$888	59%	\$300
5616	NRM - Consultancy Fees	Exp.	MWS	NRM	\$22,000	\$18,917	86%	\$22,000
5601	NRM - Vehicle Costs	Exp.	MWS	NRM	\$500	\$0	0%	\$200
5614	NRM - SWCC Project	Exp.	MWS	NRM	\$0	\$4,057		\$0
5684	NRM - Publications	Exp.	MWS	NRM	\$0	\$2,303		\$0
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	NRM	\$48,866	\$36,458	75%	\$18,613
5723	NRM - 20m Trees Grant Expenditure	Exp.	MWS	NRM	\$16,000	\$9,692	61%	\$7,000
5686	NRM - Enviromental Reserve M'ment	Exp.	MWS	NRM	\$11,000	\$9,334	85%	\$13,180
5681	Noxious Weeds	Exp.	MWS	MWS	\$5,000	\$1,572	31%	\$2,150
5687	Reserve Clean Up	Exp.	MWS	BMC	\$2,000	\$0	0%	\$6,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCCS	\$2,325	\$2,344	101%	\$2,325
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCCS	\$27,311	\$25,486	93%	\$26,969
					\$151,702	\$126,252	83%	\$113,937
5603	NRM - Grants	Inc.	MWS	NRM	(\$3,936)	(\$8,409)		\$0
5613	NRM - Contributions	Inc.	MWS	NRM	\$0	\$0		\$0
					(\$3,936)	(\$8,409)	214%	\$0
Town Planning & Reg Development								
5842	Town Planning Salaries	Exp.	MRS	MRS	\$70,000	\$49,499	71%	\$60,000
5872	Superannuation (Town.Plng)	Exp.	MRS	MRS	\$6,500	\$4,008	62%	\$5,000
5882	Emp Insurances (Town.Plng)	Exp.	MRS	MRS	\$550	\$0	0%	\$0
5922	T.P.S. Scheme - Review	Exp.	MRS	MRS	\$1,000	\$0		\$1,000
5923	Town Planning Consultants	Exp.	MRS	MRS	\$0	\$0		\$0
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCCS	\$930	\$938	101%	\$930
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCCS	\$13,656	\$12,743	93%	\$13,485
					\$92,636	\$67,188	73%	\$80,415
5973	Town.Plng Fees & Charges	Inc.	MRS	MRS	(\$5,000)	(\$4,030)	81%	(\$4,000)
					(\$5,000)	(\$4,030)	81%	(\$4,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
11. RECREATION & CULTURE								
Heritage Other Culture								
019D	Depreciation (Sch 11)	Exp.	CEO	MCCS	\$1,000	\$985	99%	\$1,000
7002	Historical Society - Donation	Exp.	CEO	CEO	\$2,350	\$2,350	100%	\$2,350
7012	Historical Society - Rooms	Exp.	CEO	CEO	\$80	\$68	85%	\$75
7022	Old Military Barracks	Exp.	CEO	CEO	\$2,200	\$1,374	62%	\$1,000
7222	Old Military Barracks - Ground Maint	Exp.	CEO	MWS	\$3,000	\$7,454	248%	\$3,300
7024	Old Post Office	Exp.	CEO	MWS	\$1,090	\$1,974	181%	\$2,200
7032	Elverd Cottage - Building Mtce	Exp.	CEO	BMC	\$2,200	\$2,417	110%	\$2,280
7034	Elverd Cottage - Ground Maint	Exp.	CEO	MWS	\$1,200	\$1,087	91%	\$1,800
7106	Showgrounds - Building Maintenance	Exp.	CEO	BMC	\$9,500	\$7,903	83%	\$7,400
7101	Annual Show - Works Assistance	Exp.	CEO	MWS	\$10,000	\$15,137	151%	\$10,000
7122	Wildflower Weekend	Exp.	CEO	MCD&T	\$5,000	\$4,067	81%	\$4,000
					\$37,620	\$44,817	119%	\$35,405
7243	Grant - Bush Tucker & Sculpture Trail	Inc.	CEO	MCD&T	\$0	\$0		\$0
					\$0	\$0		\$0
Libraries								
018D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$0	\$0		\$0
6812	Library Salaries	Exp.	MCCS	MCCS	\$70,000	\$71,048	101%	\$70,000
6842	Superannuation (Lib.)	Exp.	MCCS	MCCS	\$6,200	\$6,225	100%	\$6,200
6852	Emp Insurances (Lib)	Exp.	MCCS	MCCS	\$920	\$1,960	213%	\$2,000
6862	Conference & Training (Lib)	Exp.	MCCS	MCCS	\$1,000	\$0	0%	\$1,000
6882	Library Operating Expenses	Exp.	MCCS	SLO	\$3,000	\$866	29%	\$2,000
6892	Lib Software Licencing	Exp.	MCCS	SLO	\$1,100	\$2,926	266%	\$3,000
6902	Library Resource Purchases	Exp.	MCCS	SLO	\$3,000	\$1,721	57%	\$2,000
6903	Library Regional Activity Plan Contribution	Exp.	MCCS	SLO	\$1,200	\$1,731	144%	\$1,800
6907	Library-Replace Lost/Damaged Books	Exp.	MCCS	SLO	\$500	\$157	31%	\$250
6942	Admin Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$13,656	\$12,743	93%	\$13,485
6952	Admin Non Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$2,325	\$2,344	101%	\$2,325
					\$102,901	\$101,721	99%	\$104,060
6963	Library Fines & Penalties - Lost Books	Inc.	MCCS	MCCS	(\$50)	\$0	0%	(\$10)
6973	Sundry Income	Inc.	MCCS	MCCS	(\$100)	(\$75)	75%	(\$100)
					(\$150)	(\$75)	50%	(\$110)
Other Recreation And Sport								
017D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$268,000	\$244,316	91%	\$240,000
033P	Loss On Sale Of Assets Other Recreation)	Exp.	MCCS	MCCS	\$0	\$0		\$0
6362	Kojonup Springs Conveniences	Exp.	MCCS	MWS	\$13,000	\$18,048	139%	\$17,000
6364	Kojonup Springs - Ground Maint	Exp.	MCCS	MWS	\$16,000	\$9,311	58%	\$10,000
6372	Apex Park Conveniences - Operating	Exp.	MCCS	MWS	\$32,500	\$41,430	127%	\$37,500
6373	Apex Park Conveniences- Building Maint.	Exp.	MCCS	BMC	\$2,000	\$1,528	76%	\$2,000
6374	Apex Park - Grounds Maint	Exp.	MCCS	MWS	\$45,000	\$39,493	88%	\$40,000
6382	Railway Reserve Conveniences	Exp.	MCCS	MWS	\$2,300	\$3,194	139%	\$3,500
6394	Railway Reserve - Grounds Maint	Exp.	MCCS	MWS	\$13,500	\$11,888	88%	\$14,300
6502	CSRFF - Grant Development	Exp.	MCCS	CEO	\$9,500	\$11,421	120%	\$30,000
6401	Trails Master Planning	Exp.	MCCS	CEO	\$3,000	\$3,000	100%	\$0
6402	Sports Complex - Netball Conveniences	Exp.	MCCS	MWS	\$3,800	\$4,804	126%	\$4,420
6403	Sports Complex - Netball Area Maint	Exp.	MCCS	BMC	\$2,000	\$0	0%	\$1,000
6554	Sports Complex - Building Maint	Exp.	MCCS	BMC	\$10,000	\$13,096	131%	\$13,000
6404	Sports Complex - Grounds Maint	Exp.	MCCS	MWS	\$102,000	\$141,332	139%	\$110,600
6552	Sports Complex - Cleaning	Exp.	MCCS	MWS	\$10,000	\$7,000	70%	\$7,500
6477	Sports Complex - Utilities & Insurance	Exp.	MCCS	MCCS	\$17,080	\$18,009	105%	\$17,300
6408	Sports Complex - Conveniences	Exp.	MCCS	MWS	\$5,000	\$6,375	127%	\$5,900
6414	Sports Complex - Retic & Landscaping	Exp.	MCCS	MWS	\$1,000	\$501	50%	\$7,020
6415	Sports Complex - Oval Lighting	Exp.	MCCS	MCCS	\$5,000	\$858	17%	\$3,000
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCCS	MWS	\$10,300	\$15,464	150%	\$13,300
6435	Water - Showgrounds Dam Maintenance	Exp.	MCCS	MWS	\$1,000	\$3,332	333%	\$3,000
6412	Hillman Park - Grounds Maintenance	Exp.	MCCS	MWS	\$10,000	\$6,704	67%	\$7,000
6392	Newstead Park - Grounds Maint	Exp.	MCCS	MWS	\$13,000	\$10,792	83%	\$11,712
6422	Kojoy Brook (Peace Park) - Grounds Maint	Exp.	MCCS	MWS	\$12,500	\$8,321	67%	\$10,000
6444	Muradup Townsite Grounds	Exp.	MCCS	MWS	\$14,000	\$16,793	120%	\$16,000
6452	Playground Safety & Minor Upgrades	Exp.	MCCS	MWS	\$2,300	\$2,641	115%	\$6,000
6454	Kojonup Town Entrances	Exp.	MCCS	MWS	\$3,800	\$2,781	0%	\$2,500
6474	Industrial Area Slashing & Spraying	Exp.	MCCS	MWS	\$1,000	\$1,331	133%	\$1,500
6478	Kids Sport Program Expenditure	Exp.	MCCS	MCD&T	\$4,000	\$1,891	47%	\$0

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
							100%	
6492	Myrtle Benn Reserve	Exp.	MCCS	MWS	\$6,000	\$2,773	46%	\$3,500
6494	Sundry Reserves	Exp.	MCCS	MWS	\$20,000	\$20,530	103%	\$21,000
6557	Master Plan - Rec & Open Space	Exp.	MCCS	MWS	\$0	\$0		\$0
6558	Loan Guarentee Fee	Exp.	MCCS	MCCS	\$0	\$0		\$700
6559	Interest on Loans	Exp.	MCCS	MCCS	\$0	\$0		\$14,736
6792	Admin Cash Reallocated (Other Rec)	Exp.	MCCS	MCCS	\$26,628	\$24,848	93%	\$26,295
					\$685,208	\$693,803	101%	\$701,283
6564	Kidsport Funding	Inc.	MCCS	MCD&T	(\$4,000)	(\$6,725)	168%	\$0
6563	Vehicle Reimbursement - Club Dev Off	Inc.	MCCS	MCCS	(\$5,000)	\$0	0%	(\$5,000)
6513	Annual Fee - Football Club	Inc.	MCCS	MCCS	(\$5,800)	(\$5,909)	102%	(\$6,000)
6523	Complex Building Hire Fees	Inc.	MCCS	MCCS	(\$3,000)	(\$1,332)	44%	(\$2,000)
6533	Rec Ground Lease Fees	Inc.	MCCS	MCCS	(\$1,500)	(\$1,473)	98%	(\$1,500)
6553	Contribution-Dept Education - Oval	Inc.	MCCS	MCCS	(\$32,000)	(\$28,663)	90%	(\$32,000)
					(\$51,300)	(\$44,102)	86%	(\$46,500)
Public Halls & Civic Centres								
016D	Depreciation (Sch 11)	Exp.	MCCS	MCCS	\$39,000	\$48,570	125%	\$44,000
017P	Profit or Loss on Sale Recreation & Culture	Inc.	MCCS	MCCS	\$0	\$0		\$0
6202	Memorial Hall - Cleaning & Operations	Exp.	MCCS	MWS	\$16,000	\$19,893	124%	\$20,830
6214	Memorial Hall - Building Maint	Exp.	MCCS	BMC	\$16,200	\$23,221	143%	\$20,000
6224	Memorial Hall - Grounds Maint	Exp.	MCCS	MWS	\$4,000	\$3,099	77%	\$5,100
6216	Mobrup Hall - Building Expenses	Exp.	MCCS	BMC	\$10	\$7	74%	\$10
6218	Muradup Hall - Building Expenses	Exp.	MCCS	BMC	\$3,600	\$3,900	108%	\$3,700
6219	Qualeup Hall - Building Expenses	Exp.	MCCS	BMC	\$3,000	\$49	2%	\$1,000
6226	Changerup Hall - Building Expenses	Exp.	MCCS	BMC	\$100	\$84	84%	\$0
6227	Boscabel Hall - Building Expenses	Exp.	MCCS	BMC	\$100	\$737	737%	\$1,100
6212	RSL Hall Cleaning & Operations	Exp.	MCCS	MWS	\$5,000	\$6,320	126%	\$6,500
6324	RSL Hall Building Maint	Exp.	MCCS	BMC	\$4,700	\$6,069	129%	\$4,700
					\$91,710	\$111,950	122%	\$106,940
6203	Memorial Hall Rentals	Inc.	MCCS	MCCS	(\$5,000)	(\$5,963)	119%	(\$5,500)
6213	Rsl Hall Rentals	Inc.	MCCS	MCCS	(\$3,000)	(\$1,715)	57%	(\$2,000)
					(\$8,000)	(\$7,678)	96%	(\$7,500)
Swimming Areas & Beaches								
031P	Loss on Sale of Assets (Pool)	Exp.	MCCS	SPM	\$0	\$0		\$0
050D	Depreciation	Exp.	MCCS	SPM	\$102,000	\$75,083	74%	\$80,000
012A	Annual Leave Accrual	Exp.	MCCS	SPM	\$0	(\$3,214)		\$0
6352	Salaries	Exp.	MCCS	SPM	\$77,250	\$81,634	106%	\$82,000
6353	Superannuation	Exp.	MCCS	SPM	\$7,000	\$6,999	100%	\$7,500
6354	Conferences & Training	Exp.	MCCS	SPM	\$2,500	\$109	4%	\$1,500
6257	Utilities	Exp.	MCCS	SPM	\$25,000	\$30,321	121%	\$26,000
6254	Consumables & Minor Expenses	Exp.	MCCS	SPM	\$8,000	\$5,354	67%	\$7,400
6258	Insurance	Exp.	MCCS	SPM	\$8,000	\$8,235	103%	\$8,200
6252	Building Maintenance	Exp.	MCCS	BMC	\$2,800	\$1,267	45%	\$2,610
6261	Maintenance - Builder	Exp.	MCCS	SPM	\$1,500	\$1,216	81%	\$1,000
6262	Grounds Maintenance	Exp.	MCCS	MWS	\$3,000	\$1,766	59%	\$7,000
6272	Equipment Maintenance	Exp.	MCCS	SPM	\$15,000	\$16,348	109%	\$16,000
6282	Winter Maintenance	Exp.	MCCS	SPM	\$5,400	\$0	0%	\$5,500
6274	Kiosk - COGS	Exp.	MCCS	SPM	\$7,000	\$4,491	64%	\$5,000
6292	Admin Cash Reallocated (Pool)	Exp.	MCCS	SPM	\$13,656	\$12,743	93%	\$13,485
					\$278,106	\$242,352	87%	\$263,195
6294	Entry Fees - Season Tickets	Inc.	MCCS	SPM	(\$11,000)	(\$11,196)	102%	(\$11,200)
6296	Entry Fees - Daily Entry	Inc.	MCCS	SPM	(\$9,500)	(\$7,435)	78%	(\$7,500)
6295	Kiosk Sales	Inc.	MCCS	SPM	(\$11,500)	(\$9,380)	82%	(\$9,500)
6293	Miscellaneous Revenue	Inc.	MCCS	SPM	(\$6,000)	(\$4,545)		\$0
					(\$38,000)	(\$32,556)	86%	(\$28,200)
Television & Radio Rebroadcast								
6752	Television Translator	Exp.	MCCS	MWS	\$200	\$23	11%	\$200
6772	VHF Repeater Operating/Maintenance	Exp.	MCCS	CEO	\$1,450	\$374	26%	\$1,450
					\$1,650	\$397	24%	\$1,650

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
12. TRANSPORT								
Airport Control								
7762	Airport Building - Maintenance	Exp.	MRS	BMC	\$3,260	\$2,471	76%	\$4,080
7764	Airport Building - Cleaning	Exp.	MRS	MWS	\$900	\$841	93%	\$900
7772	Airstrip Operations	Exp.	MRS	MRS	\$500	\$108	22%	\$630
7774	Airstrip Ground Maint	Exp.	MRS	MWS	\$7,000	\$7,650	109%	\$5,000
					\$11,660	\$11,069	95%	\$10,610
7773	Billboard Advertising	Inc.	MRS	MCCS	\$0	\$0		\$0
7794	RADS Grant Airstrip	Inc.	MRS	MRS	\$0	\$0		(\$110,852)
					\$0	\$0		(\$110,852)
Const. Sts,Rds,Bridges,Depots								
				MWS				
020D	Depreciation (Sch 12)	Exp.	MWS	MCCS	\$1,750,000	\$1,810,261	103%	\$1,750,000
					\$1,750,000	\$1,810,261	103%	\$1,750,000
7375	Grant - MRWA Direct	Inc.	MWS	MWS	(\$94,640)	(\$153,817)	163%	(\$164,625)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	(\$544,667)	(\$544,667)	100%	(\$466,000)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	(\$388,195)	(\$388,195)	100%	(\$432,500)
7315	Grant - Speed Signs	Inc.	MWS	MCCS	\$0	\$0		(\$25,000)
7465	Grant - Blackspot	Inc.	MWS	MWS	\$0	\$0		\$0
					(\$1,027,502)	(\$1,086,679)	106%	(\$1,088,125)
Mtce Sts,Rds,Bridges,Depots								
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$15,000	\$8,893	59%	\$15,500
7662	Bridge Maintenance	Exp.	MWS	MWS	\$35,000	\$40,859	117%	\$50,000
7672	Footpath Maintenance	Exp.	MWS	MWS	\$10,000	\$2,834	28%	\$10,000
7682	Lighting Of Streets	Exp.	MWS	MCCS	\$55,000	\$58,294	106%	\$59,000
7692	Depot Maint	Exp.	MWS	MWS	\$36,000	\$52,945	147%	\$36,200
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	MWS	\$7,000	(\$52)	-1%	\$8,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,100	\$94	9%	\$1,200
7704	Depot Cleaning	Exp.	MWS	MWS	\$16,000	\$14,739	92%	\$16,500
RM01	Grading	Exp.	MWS	MWS	\$490,000	\$582,461	119%	\$550,000
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$100,000	\$155,290	155%	\$130,000
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$71,000	\$111,245	157%	\$95,000
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$31,000	\$92,858	300%	\$60,000
RM06	Roadside Spraying	Exp.	MWS	MWS	\$35,000	\$22,378	64%	\$25,000
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$55,020	\$123,820	225%	\$55,020
RM10	Traffic Counter Transportation	Exp.	MWS	MWS	\$700	\$1,886	269%	\$770
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$2,000	\$1,373	69%	\$3,000
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$70,000	\$30,421	43%	\$100,000
RM16	Townsite-Kojonup-Verge Mtce	Exp.	MWS	MWS	\$73,000	\$101,607	139%	\$78,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	MWS	\$13,500	\$14,732	109%	\$15,500
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	MWS	\$13,000	\$761	6%	\$3,000
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	MWS	\$15,000	\$11,122	74%	\$15,000
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$0	0%	\$1,000
RM22	Removal of Street Trees	Exp.	MWS	MWS	\$10,000	\$8,007	80%	\$10,000
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$7,290	73%	\$10,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MCCS	\$273,110	\$254,856	93%	\$269,690
RM24	Carpark Line marking	Exp.	MWS	MWS	\$5,000	\$0	0%	\$5,000
					\$1,443,430	\$1,698,711	118%	\$1,622,380
7605	Sale of Small Items	Inc.	MWS	MWS	\$0	\$0		\$0
7683	Street Light Contribution - MRWA	Inc.	MWS	MCCS	(\$10,000)	(\$8,372)	84%	(\$10,000)
					(\$10,000)	(\$8,372)	84%	(\$10,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
13. ECONOMIC SERVICES								
Building Control								
8552	Building Admin. Salaries	Exp.	MRS	MRS	\$95,000	\$113,434	119%	\$55,000
8572	Building Superannuation	Exp.	MRS	MRS	\$19,000	\$15,699	83%	\$8,000
8602	Other Emp Costs (Bldg)	Exp.	MRS	MCCS	\$3,200	\$2,133	67%	\$2,500
8612	Vehicle Operating	Exp.	MRS	MRS	\$5,000	\$5,846	117%	\$5,500
8622	Building Control Expenses	Exp.	MRS	MRS	\$2,500	\$2,750	110%	\$2,500
8632	Asbestos Management Plan	Exp.	MRS	MRS	\$0	\$0		\$0
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCCS	\$13,656	\$12,743	93%	\$13,485
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCCS	\$930	\$938	101%	\$930
					\$139,286	\$153,542	110%	\$87,915
8653	Building Permit Application Fees	Inc.	MRS	MRS	(\$6,000)	(\$6,791)	113%	(\$6,500)
8663	BCITF & BSL Commissions	Inc.	MRS	MRS	(\$250)	(\$165)	66%	(\$150)
8633	Private Pool Inspection Charges	Inc.	MRS	MRS	(\$1,200)	(\$1,052)	88%	\$0
8643	Shared Resources	Inc.	MRS	MRS	(\$17,600)	(\$17,068)	97%	(\$10,367)
					(\$25,050)	(\$25,076)	100%	(\$17,017)
Other Economic Services								
014P	Profit/Loss (Sch 13)	Exp.	MRS	MCCS	\$0	\$19,000		(\$3,500)
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	MCCS	\$100	\$62	62%	\$100
8942	Loss On Disposal Of Assets-Indust Land	Exp.	MRS	MCCS	\$0	\$0		\$0
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$5,000	\$8,138	163%	\$5,000
8801	Wash Down Bay - Other	Exp.	MRS	MRS	\$0	\$0		\$0
8807	Wash Down Bay - Utility Charges	Exp.	MRS	MRS	\$12,000	\$9,221	77%	\$10,000
8800	Saleyards - Ground Maintenance	Exp.	MRS	MWS	\$5,800	\$20,615	355%	\$10,000
8808	Saleyards - Insurances	Exp.	MRS	MCCS	\$280	\$295	105%	\$300
8802	Saleyards - Other	Exp.	MRS	MWS	\$1,100	\$1,147	104%	\$1,200
8814	Kojonup Business Hub (4.3.2)	Exp.	MRS	MCCS	\$10,000	\$0	0%	\$5,000
					\$34,280	\$58,477	171%	\$28,100
8013	Washdownbay Fees	Inc.	MRS	MRS	(\$24,000)	(\$9,230)	38%	(\$15,000)
8803	Saleyards - Income	Inc.	MRS	MRS	(\$30,000)	(\$46,968)	157%	(\$45,000)
					(\$54,000)	(\$56,198)	104%	(\$60,000)
Rural Services								
023D	Depreciation (Sch 13)	Exp.	MRS	MCCS	\$15,000	\$4,136	28%	\$4,500
8002	Water Standpipes	Exp.	MRS	MRS	\$10,000	\$25,304	253%	\$12,000
8006	Rural Street Addressing	Exp.	MRS	MCCS	\$500	\$13	3%	\$500
					\$25,500	\$29,453	116%	\$17,000
8003	Water Standpipe Charges	Inc.	MRS	MRS	(\$12,000)	(\$26,752)	223%	(\$26,000)
8103	GSDC Grant - Water Re-use	Inc.	MRS	MRS	\$0	\$0		\$0
8113	Dep't of Water Grant - Water Re-use	Inc.	MRS	MRS	(\$16,000)	(\$16,000)	100%	\$0
					(\$28,000)	(\$42,752)	153%	(\$26,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved 100%	2019/2020 Budget
Tourism & Area Promotion - The Kodja Place								
013P	Loss On Sale Of Assets (Sch 13)	Exp.	MCD&T	MCCS	\$0	\$0		\$0
022D	Depreciation (Sch 13)	Exp.	MCD&T	MCCS	\$115,000	\$81,992	71%	\$85,000
055D	Depreciation	Exp.	MCD&T	MCCS	\$0	\$178		\$150
017A	Annual Leave Accrual	Exp.	MCD&T	MCCS	\$0	(\$26,998)		\$0
017L	Long Service Leave Accrual	Exp.	MCD&T	MCCS	\$0	\$6,646		\$0
8365	Marketing Distribution	Exp.	MCD&T	MCD&T	\$0	\$0		\$0
8366	Signage	Exp.	MCD&T	MCD&T	\$0	\$0		\$0
8109	Story Area	Exp.	MCD&T	MCD&T	\$3,000	\$2,990	100%	\$2,000
8367	Story Area (Digital)	Exp.	MCD&T	MCD&T	\$2,000	\$0	0%	\$2,000
8110	Catering	Exp.	MCD&T	MCD&T	\$3,000	\$2,130	71%	\$2,000
8368	Activity (Educational)	Exp.	MCD&T	MCD&T	\$500	\$0	0%	\$500
8126	Insurances - Various	Exp.	MCD&T	MCCS	\$12,100	\$12,407	103%	\$12,500
8152	Public Liability Insurance - Kodja Place	Exp.	MCD&T	MCCS	\$6,320	\$6,630	105%	\$6,700
8322	Employee Insurances (Tour)	Exp.	MCD&T	MCCS	\$4,060	\$3,920	97%	\$4,000
8142	Printing, Stationary & Office Expenses	Exp.	MCD&T	MCD&T	\$5,000	\$4,299	86%	\$2,950
8162	Building Maintenance	Exp.	MCD&T	BMC	\$9,000	\$13,886	154%	\$8,000
8557	Building Maintenance (BCC)	Exp.	MCD&T	MCD&T	\$0	\$2,194		\$2,500
8164	Utilities	Exp.	MCD&T	MCD&T	\$25,000	\$25,857	103%	\$25,000
8166	Cleaning	Exp.	MCD&T	MWS	\$24,000	\$31,902	133%	\$26,300
8172	Grounds Maintenance	Exp.	MCD&T	MWS	\$53,000	\$48,738	92%	\$50,000
8192	Misc Expenses	Exp.	MCD&T	MCD&T	\$2,000	\$608	30%	\$500
8302	Salaries (TKP)	Exp.	MCD&T	MCD&T	\$220,000	\$280,491	127%	\$11,700
8332	Superannuation (TKP)	Exp.	MCD&T	MCD&T	\$20,000	\$19,810	99%	\$1,696
8532	Superannuation (TKP)	Exp.	MCD&T	MCD&T	\$0	\$6,146		\$0
8202	Salaries (Visitors Centre)	Exp.	MCD&T	MCD&T	\$0	\$0		\$98,600
8344	Superannuation (Visitors Centre)	Exp.	MCD&T	MCD&T	\$0	\$0		\$11,715
8212	Salaries (Story Place/Gallery)	Exp.	MCD&T	MCD&T	\$0	\$0		\$37,950
8345	Superannuation (Story Place / Gallery)	Exp.	MCD&T	MCD&T	\$0	\$0		\$4,771
8112	Fringe Benefits Tax	Exp.	MCD&T	MCD&T	\$7,000	\$366	5%	\$4,750
8362	Vehicle Operating	Exp.	MCD&T	MCD&T	\$1,000	\$1,349	135%	\$1,200
8342	Conferences & Training	Exp.	MCD&T	MCD&T	\$3,000	\$561	19%	\$3,000
8312	Legal Expenses	Exp.	MCD&T	CEO	\$1,000	\$0	0%	\$1,000
8357	Kodja Place Consultants (Inc. It)	Exp.	MCD&T	MCD&T	\$2,000	\$0	0%	\$0
8434	Oral & Video Histories	Exp.	MCD&T	MCD&T	\$3,000	\$0	0%	\$0
8358	Kodja Place Website	Exp.	MCD&T	MCD&T	\$18,776	\$17,709	94%	\$500
8444	Retail Stock - COGS	Exp.	MCD&T	MCD&T	\$45,000	\$32,441	72%	\$30,000
8364	Tour Guide Expenses	Exp.	MCD&T	MCD&T	\$4,500	\$4,410	98%	\$4,500
8394	Events	Exp.	MCD&T	MCD&T	\$4,000	\$2,441	61%	\$3,000
8314	Brochures	Exp.	MCD&T	MCD&T	\$8,000	\$0	0%	\$8,000
8412	Admin Cash Realloc (Tour)	Exp.	MCD&T	MCCS	\$120,168	\$112,136	93%	\$118,664
8422	Non Cash Admin Realloc (Tour)	Exp.	MCD&T	MCCS	\$2,325	\$2,344	101%	\$2,325
					\$723,749	\$697,586	96%	\$573,471
8205	Kodja Place - Visitor Fees	Inc.	MCD&T	MCD&T	(\$9,000)	(\$7,535)	84%	(\$8,000)
8203	Kodja Place - Hire Fees	Inc.	MCD&T	MCD&T	(\$1,200)	(\$2,017)	168%	(\$2,500)
8204	Tour Groups	Inc.	MCD&T	MCD&T	(\$7,000)	(\$4,198)	60%	(\$4,000)
8207	Kodja Place - Activity Fees	Inc.	MCD&T	MCD&T	(\$1,000)	(\$1,281)	128%	(\$1,500)
8223	Membership Fees & Brochure Racking	Inc.	MCD&T	MCD&T	(\$10,000)	(\$455)	5%	(\$10,000)
8233	Cooperative Advertising	Inc.	MCD&T	MCD&T	(\$2,000)	(\$91)	5%	\$0
8243	Retail Sales	Inc.	MCD&T	MCD&T	(\$67,000)	(\$59,310)	89%	(\$58,000)
8253	Sales - Goods on Consignment	Inc.	MCD&T	MCD&T	(\$500)	\$0	0%	\$0
8263	Sales - Commissions	Inc.	MCD&T	MCD&T	(\$1,000)	\$0	0%	\$0
8213	Café Lease Fees	Inc.	MCD&T	MCCS	(\$12,000)	(\$11,652)	97%	(\$12,000)
8503	Café Equipment Disposal	Inc.	MCD&T	MCD&T	\$0	(\$5,341)		\$0
114P	Profit on Sale of Assets	Inc.	MCD&T	MCCS	(\$500)	\$0	0%	(\$4,000)
8283	Donations	Inc.	MCD&T	MCD&T	(\$1,000)	(\$1,512)	151%	(\$3,000)
					(\$112,200)	(\$93,392)	83%	(\$103,000)
	<i>Net Profit/loss The Kodja Place</i>				(\$611,549)	(\$604,193)	99%	(\$470,471)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
Tourism & Area Promotion - Other								
029D	Depreciation	Exp.	MCD&T	MCCS	\$120,000	\$96,260		\$90,000
8222	Salaries (Other T&AP)	Exp.	MCD&T	MCD&T	\$0	\$0		\$102,250
8346	Superannuation (Other T&AP)	Exp.	MCD&T	MCD&T	\$0	\$0		\$15,042
8101	Kojonup Marketing & Promotions	Exp.	MCD&T	MCD&T	\$10,000	\$2,969	30%	\$8,000
8102	Tourism Economic Report	Exp.	MCD&T	CEO	\$3,000	\$0		\$2,500
8107	Hidden Treasures	Exp.	MCD&T	CEO	\$0	\$0		\$7,500
8414	Wool Wagon	Exp.	MCD&T	BMC	\$200	\$181	90%	\$200
8354	Subscriptions, Accreditation, etc.	Exp.	MCD&T	MCD&T	\$8,000	\$6,640	83%	\$4,000
8374	Australia Day Breakfast	Exp.	MCD&T	MCD&T	\$1,000	\$963	96%	\$1,000
8432	Railway Station Building Maintenance	Exp.	MCD&T	BMC	\$1,000	\$1,931	193%	\$2,000
8402	Tourist Railway - 50% Contribution to Ins.	Exp.	MCD&T	CEO	\$4,008	\$333	8%	\$0
					\$147,208	\$109,277	74%	\$232,492
14. OTHER PROPERTY & SERVICES								
Materials In Store								
9452	Stock Variance A/C	Exp.	MWS	MCCS	\$100	\$0		\$100
					\$100	\$0		\$100
Plant Operation Costs								
9342	Fuel & Oil	Exp.	MWS	MWS	\$210,000	\$224,310	107%	\$215,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$15,000	\$8,682	58%	\$15,000
9362	Parts,Ext Work & Sundries	Exp.	MWS	MWS	\$115,000	\$88,877	77%	\$115,000
112P	Loss On Sale Of Assets (Sch 12)	Exp.	MWS	MCCS	\$11,300	\$0	0%	\$112,500
9363	Purchase of Tools	Exp.	MWS	MWS	\$3,000	\$672		\$3,000
9372	Wages & Overheads	Exp.	MWS	MWS	\$180,000	\$140,867	78%	\$180,000
9382	Vehicles - Insurance	Exp.	MWS	MCCS	\$45,300	\$55,801	123%	\$50,000
9386	Vehicles - Licences	Exp.	MWS	MWS	\$26,000	\$1,319	5%	\$28,000
9406	Admin Realloc - Cash (Poc)	Exp.	MWS	MCCS	\$0	\$0		\$0
9402	Less Poc Allocated To W. & S.	Exp.	MWS	MCCS	(\$605,600)	(\$476,947)	79%	(\$718,500)
021D	Depreciation (Sch 12)	Exp.	MWS	MCCS	\$355,000	\$324,915	92%	\$355,000
025D	Depreciation W/Back	Exp.	MWS	MCCS	(\$355,000)	(\$327,009)	92%	(\$355,000)
					\$0	\$41,486		\$0
012P	Profit On Sale Of Assets (Sch 12)	Inc.	MWS	MCCS	(\$23,900)	(\$69,558)	291%	(\$55,080)
9393	Income - Diesel Fuel Rebates	Inc.	MWS	MCCS	(\$35,000)	(\$41,691)	119%	(\$42,000)
					(\$58,900)	(\$111,249)	189%	(\$97,080)
Private Works								
9002	Private Works	Exp.	MWS	MWS	\$7,200	\$2,309	32%	\$17,200
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$0	\$0		\$0
					\$7,200	\$2,309	32%	\$17,200
9003	Private Works Income	Inc.	MWS	MWS	(\$8,000)	(\$4,070)	51%	(\$28,000)
9009	Pte Works-Income-Other Councils-Roads	Inc.	MWS	MWS	\$0	\$0		\$0
					(\$8,000)	(\$4,070)	51%	(\$28,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved 100%	2019/2020 Budget
Public Works Overheads								
021A	Annual Leave Accrual	Exp.	MWS	MCCS	\$0	\$13,515		\$0
021L	Long Service Leave Accrual	Exp.	MWS	MCCS	\$0	\$6,800		\$0
9022	Salaries-Works-Supervisors; Assistance	Exp.	MWS	MWS	\$160,000	\$251,617	157%	\$190,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$17,500	\$18,751	107%	\$19,000
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$2,200	\$0	0%	\$2,200
9062	Emp Insurances (Supervisors)	Exp.	MWS	MCCS	\$2,050	\$1,960	96%	\$2,050
9072	Other Staff Expenses (Inc. Fbt)	Exp.	MWS	MWS	\$24,000	\$8,776	37%	\$13,000
9082	Vehicle Operating	Exp.	MWS	MWS	\$26,000	\$19,851	76%	\$20,000
9084	Consulting Technical	Exp.	MWS	MWS	\$15,000	\$2,187	15%	\$15,000
9092	Office Expenses	Exp.	MWS	MWS	\$10,000	\$9,674	97%	\$10,000
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$4,500	\$8,397	187%	\$7,500
9095	RAMM Inventory	Exp.	MWS	MCCS	\$10,000	\$20,457	205%	\$15,000
9102	Training	Exp.	MWS	MWS	\$90,000	\$97,023	108%	\$90,000
9103	Staff Functions	Exp.	MWS	MWS	\$0	\$0		\$0
9112	Meetings	Exp.	MWS	MWS	\$36,000	\$30,437	85%	\$31,000
9122	Annual Leave	Exp.	MWS	MWS	\$140,000	\$120,838	86%	\$130,000
9132	Public Holidays	Exp.	MWS	MWS	\$84,000	\$81,718	97%	\$84,000
9142	Sick Leave	Exp.	MWS	MWS	\$55,000	\$65,938	120%	\$65,000
9152	Superannuation	Exp.	MWS	MWS	\$160,000	\$156,526	98%	\$160,000
9162	Workers Comp Ins	Exp.	MWS	MCCS	\$34,550	\$33,400	97%	\$32,000
9172	Staff Functions	Exp.	MWS	MWS	\$2,000	\$1,751	88%	\$2,000
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$32,293	81%	\$40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$19,000	\$18,087	95%	\$19,000
9262	Emp Insurances - Pwo	Exp.	MWS	MCCS	\$3,800	\$3,918	103%	\$4,200
9182	Insurance on Works	Exp.	MWS	MCCS	\$4,150	\$4,145	100%	\$4,300
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,500	\$3,914	71%	\$5,500
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$700	\$0	0%	\$1,000
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$700	\$2,479	354%	\$700
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$3,000	\$2,372	79%	\$3,000
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$2,800	\$3,598	129%	\$4,000
9421	Small Items (Chainsaws, Mowers etc)	Exp.	MWS	MCCS	\$7,000	\$16,309	233%	\$6,500
9422	Sundry Plant Recovery - Automatic Recover	Exp.	MWS	MCCS	\$28,000	\$25,248	90%	\$23,000
9302	Admin Realloc - Cash (Pwo)	Exp.	MWS	MCCS	\$273,110	\$254,855	93%	\$269,690
9332	Admin Non Cash Realloc (Pwo)	Exp.	MWS	MCCS	\$49,290	\$49,697	101%	\$49,290
9312	Less Allocated To Works & Services	Exp.	MWS	MCCS	(\$1,309,850)	(\$1,267,081)	97%	(\$1,317,930)
					\$0	\$99,454		\$ -
9543	Apprenticeship/Trainee Grant	Inc.	MWS	CEO	\$0	\$0		\$0
9323	Sundry Misc Income - Pwo	Inc.	MWS	MCCS	(\$1,000)	\$0	0%	(\$1,000)
					(\$1,000)	\$0		(\$1,000)
Salaries And Wages								
9482	Salaries & Wages Drawn	Exp.	MCCS	MCCS	\$4,400,000	\$4,642,000	105%	\$4,800,000
9492	Workers Comp Allocated	Exp.	MCCS	MCCS	\$10,000	\$38,466	385%	\$10,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCCS	MCCS	(\$4,400,000)	(\$4,643,926)	106%	(\$4,800,000)
					\$10,000	\$36,540	365%	\$10,000
9493	Workers Compensation Income	Inc.	MCCS	MCCS	(\$10,000)	(\$8,941)	89%	(\$10,000)
					(\$10,000)	(\$8,941)	89%	(\$10,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2018/2019 Budget	2018/2019 YTD Actuals	% Achieved	2019/2020 Budget
								100%
Unclassified								
015P	Profit/Loss (Sch 14)	Inc.	MCCS	MCCS	\$0	\$0		\$0
024D	Depreciation (Sch 14)	Exp.	MCCS	MCCS	\$16,500	\$17,753	108%	\$16,500
9572	Land Survey & Leasing Costs	Exp.	MCCS	SAO	\$0	\$0		\$9,700
9562	Equipment Purchases - Non Capital	Exp.	MCCS	MCCS	\$0	\$1,673		\$0
9682	Misc Expenses-Other Property	Exp.	MCCS	MCCS	\$1,600	\$2,404	150%	\$3,825
					\$18,100	\$21,830	121%	\$30,025
9613	Admin Cash Inc Realloc (Unc)	Inc.	MCCS	MCCS	\$0	\$0		\$0
9625	Small Items Insurance Income	Inc.	MCCS	MCCS	(\$1,000)	(\$564)	56%	(\$600)
9626	Sundry Misc Income - Other Property	Inc.	MCCS	MCCS	(\$7,000)	(\$13,401)	191%	(\$13,000)
9627	Sundry Inc - Insurance Premium Refund	Inc.	MCCS	MCCS	(\$16,000)	(\$33,223)	208%	(\$20,000)
9683	Lease Of Ksc Properties	Inc.	MCCS	MCCS	(\$17,000)	(\$7,155)	42%	(\$7,500)
9695	Recoverable Costs	Inc.	MCCS	MCCS	(\$1)	\$93	-9252%	(\$1)
					(\$41,001)	(\$54,250)	132%	(\$41,101)
Finance & Borrowing								
9862	Interest - Loans - Council	Exp.	MCCS	MCCS	\$17,226	\$23,015	134%	\$0
9882	Loan Guarentee Fees	Exp.	MCCS	MCCS	\$1,000	\$2,655	266%	\$0
9872	Interest - Loans - Self Support	Exp.	MCCS	MCCS	\$379	\$379	100%	\$0
					\$18,605	\$26,049	140%	\$0
9873	Reimburse -Loan Interest- Bowling Club	Inc.	MCCS	MCCS	(\$379)	(\$379)	100%	\$0
					(\$379)	(\$379)	100%	\$0
GRAND TOTALS					(\$847,350)	\$310,458		(\$1,831,405)

Cell: L115

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

Cell: L118

Comment: Account 2075 - VROC Shared Services:
ICT Regional servicing assessment

Cell: L143

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

Cell: L211

Comment: New Account - Health Plan:
Contribution towards VROC Health Plan

Cell: L275

Comment: Account 3902 - SHL Building Operating Expenses:
Includes Replacement of Outside Lighting \$4,300

Cell: L327

Comment: New Account - Loan Guarantee Fee:
This is now Allocated to the specific sub-program rather than grouped at Finance & Borrowing.

Cell: L328

Comment: New Account - Interest on Loans:
This is now Allocated to the specific sub-program rather than grouped at Finance & Borrowing.

Cell: L503

Comment: Account 6502 - CSRF Grant Development:
Grant preparation for Sporting Facilities (Netball roof, oval lights, playground, kitchen, pool shade, etc)

Cell: L512

Comment: Account 6414 - Retic & Landscaping:
\$1,500 Retic
\$1,000 NW Corner - Waterwise shrubs, g/cov and shade trees
\$4,520 NE Corner - Advanced trees irrigation from down by pool fence/seating

Cell: L520

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

Cell: L527

Comment: New Account - Loan Guarantee Fee:
This is now Allocated to the specific sub-program rather than grouped at Finance & Borrowing.

Cell: L528

Comment: New Account - Interest on Loans:
This is now Allocated to the specific sub-program rather than grouped at Finance & Borrowing.

Cell: L762

Comment: Account 8107 - Hidden Treasures:
\$4,000 annual contribution
\$3,500 for GS Treasures (Contribution towards \$37,382 Regional Economic Development Grant)

Cell: L814

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

Cell: L833

Comment: Account 9421 - Small Items:
\$3,500 Fuel Storage Cabinet

Cell: L856

Comment: New Account - Land Survey & Leasing Costs:
\$1,500 to fence Lot 162 Blackwood Road
\$8,200 to survey Golf Club/Public Road boundaries

Cell: L871

Comment: Account 9862 - Interest on Loans:

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

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

<u>CASH</u>		<u>To allocate -\$ 1,348,450</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111120.95	Rates	1.00	\$ 13,485
117020.95	Governance	20.00	\$ 269,690
123820.95	Fire Prevention	3.00	\$ 40,454
126020.95	Animal Control	1.00	\$ 13,485
132120.95	Health	1.00	\$ 13,485
139920.95	Springhaven Lodge	15.00	\$ 202,268
157520.95	Environment	2.00	\$ 26,969
159620.95	Town Planning & Regional Development	1.00	\$ 13,485
161520.95	Community Development	2.25	\$ 30,340
162920.95	Swimming Areas & Beaches	1.00	\$ 13,485
167920.95	Other Recreation	1.95	\$ 26,295
169420.95	Library	1.00	\$ 13,485
177020.95	Road Maintenance	20.00	\$ 269,690
184120.95	The Kodja Place	8.80	\$ 118,664
186720.95	Building Control	1.00	\$ 13,485
193020.95	Public Works Overheads	20.00	\$ 269,690
		100.00	\$ 1,348,450

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

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	Asset Class	Asset Invest. Type	2018/2019 Budget	2018/2019 YTD Actuals	2019/2020 Budget	SOURCE OF FUNDS																
										RRG	R2R	BBRF & RAAP - Other Housing	BBRF - Staff Housing	Other Grants	ILU Reserve	Building Renewal Reserve	Sporting Reserve	Other Reserves	Loans	Sale Proceeds	Restricted Funds	COUNCIL	Total Funding			
Governance																										
C137	ICT Plan Implementation	3.1.2	MCCS	MCCS	F&E	New	\$ 60,000	\$ 29,880	\$45,000													\$ 45,000	\$ 45,000			
C370	Town WiFi & Digital Signage	4.4.3	MCCS	MCCS	F&E	New	\$ 50,000	\$ -	\$50,000										\$ 20,000			\$ 16,000	\$ 50,000			
C400	Shire Administration Office - Garden Upgrade		CEO	MWS	Infr.	Upgrade	\$ -	\$ -	\$10,000				\$ 14,000									\$ 10,000	\$ 10,000			
C265	Council Chambers / Reception Lounge	3.1.5	CEO	BMC	F&E	Renewal	\$ 25,000	\$ 4,520	\$15,000													\$ 15,000	\$ 15,000			
C191	Office Building Capital Renewal/Improvement		CEO	BMC	L&B	Renewal	\$ 13,500	\$ 22,074	\$36,500													\$ 36,500	\$ 36,500			
Total Governance																										
Law Order & Public Safety																										
C138	Bush Fire Repeater Tower	5.1.2	MR&TS	MCCS	Infr.	New	\$ 100,000	\$ 2,273	\$100,000										\$ 100,000				\$ 100,000			
Total Law Order & Public Safety																										
Education & Welfare																										
C107	Playgroup/Toy Library		MCCS	BMC	L&B	Renewal	\$ -	\$ -	\$5,000													\$ 5,000	\$ 5,000			
Total Education & Welfare																										
Housing																										
C150	Great Southern Housing Initiative - Key Worker	2.4.3	CEO	MCCS	L&B	New	\$ 979,166	\$ 28,126	\$1,971,874										\$ 970,000			\$ 1,874	\$ 1,971,874			
C149	Great Southern Housing Initiative - Aged	2.4.3	CEO	MCCS	L&B	New	\$ 512,000	\$ 6,387	\$1,120,013										\$ 50,000			\$ 3,405	\$ 1,120,013			
C365	Great Southern Housing Initiative - Government Officers	2.4.3	CEO	MCCS	L&B	New	\$ -	\$ 5,756	\$1,764,243			\$ 946,598										\$ 9,978	\$ 1,764,243			
C157	Staff - 15 Loton Close		CEO	MWS	L&B	New	\$ 5,000	\$ -	\$10,000													\$ 10,000	\$ 10,000			
C156	Staff - 30 Katanning Road		CEO	BMC	L&B	Renewal	\$ -	\$ -	\$0														\$ -			
C139	Staff - Bagg Street Units		CEO	MR&TS	L&B	Upgrade	\$ 5,000	\$ 4,879	\$0														\$ -			
C143	Staff - Newton Street Units		CEO	MR&TS	L&B	Renewal	\$ -	\$ -	\$12,000										\$ 11,000			\$ 1,000	\$ 12,000			
C141	Staff - 39 Vanzullecom St		CEO	MR&TS	L&B	Renewal	\$ 2,823	\$ 2,726	\$2,000													\$ 2,000	\$ 2,000			
C142	Staff - Lot 8 Soldier Rd		CEO	MR&TS	L&B	Renewal	\$ 5,000	\$ 4,200	\$5,000													\$ 5,000	\$ 5,000			
C372	Springhaven - iCare Software	2.2.1	MCCS	MACS	F&E	New	\$ 30,000	\$ -	\$38,000										\$ 10,000			\$ 28,000	\$ 38,000			
C353	Springhaven - Laundry	2.2.6	MACS	MACS	P&E	New	\$ -	\$ -	\$0														\$ -			
C147	Springhaven - Furniture	2.2.6	MACS	MACS	F&E	Renewal	\$ 5,000	\$ 4,172	\$5,000													\$ 5,000	\$ 5,000			
C190	Springhaven - Air conditioning	2.2.6	MACS	MACS	L&B	Renewal	\$ 5,000	\$ -	\$5,000													\$ 5,000	\$ 5,000			
C195	Springhaven - Building	2.2.14	MACS	MACS	L&B	Renewal	\$ 33,500	\$ 5,791	\$28,500										\$ 25,000			\$ 3,500	\$ 28,500			
C194	Springhaven - Building - SIHI	2.2.6	MACS	MACS	L&B	Renewal	\$ 49,628	\$ 13,697	\$41,407										\$ 41,407				\$ 41,407			
C366	Springhaven - Building - DACS	2.2.9	MACS	MACS	L&B	Renewal	\$ 498,991	\$ 15,259	\$489,732				\$ 463,732						\$ 26,000		\$ -		\$ 489,732			
C266	Springhaven - Soldier Rd Car Park		MACS	MR&TS	Infr.	New	\$ -	\$ -	\$10,000													\$ 10,000	\$ 10,000			
C313	Jean Sullivan Units Capital Improvements		MACS	MR&TS	L&B	Upgrade	\$ 20,000	\$ 19,043	\$10,000										\$ 10,000				\$ 10,000			
C145	Loton Close Units - Building Improvements		MACS	BMC	L&B	Renewal	\$ 6,500	\$ 7,354	\$10,000													\$ 10,000	\$ 10,000			
C298	Independent Living Units - Building		MACS	CEO	L&B	New	\$ 10,000	\$ 12,303	\$16,000										\$ 16,000				\$ 16,000			
Total Housing																										
Community Amenities																										
C198	Historic Buildings - Capital Improvement		CEO	MR&TS	L&B	Renewal	\$ 29,000	\$ 30,040	\$5,000										\$ 5,000				\$ 5,000			
C303	Kojonup Cemetery Infrastructure		MCCS	MWS	Infr.	Upgrade	\$ 7,250	\$ 594	\$0													\$ -	\$ -			
C374	Muradup Cemetery Infrastructure		MCCS	MWS	Infr.	Upgrade	\$ 10,000	\$ 6,192	\$20,000													\$ 20,000	\$ 20,000			
C401	Electrical Upgrade - Mens Shed		MR&TS	MR&TS	L&B	Renewal	\$ -	\$ -	\$5,000													\$ 5,000	\$ 5,000			
C373	Liquid Waste Facility	4.3.10	MR&TS	MR&TS	Infr.	Renewal	\$ 30,000	\$ 28,982	\$11,000										\$ 11,000				\$ 11,000			
C270	Recycling Station - Oil Separator		MR&TS	BMC	Infr.	New	\$ -	\$ -	\$5,000										\$ 5,000				\$ 5,000			
C375	Cleaning - Major Equipment		MWS	MWS	F&E	New	\$ 6,800	\$ 6,823	\$0														\$ -			
C355	Town Furniture	1.4.3	MWS	MWS	Infr.	New	\$ 30,000	\$ -	\$30,000													\$ 30,000	\$ 30,000			
C305	Purchase Land	2.4.3	CEO	CEO	L4R	New	\$ 6,000	\$ (2,775)	\$ -													\$ -	\$ -			
Total Community Amenities																										
Recreation & Culture																										
C199	Memorial Hall	1.1.8	CEO	CEO	L&B	Upgrade	\$ 10,000	\$ -	\$45,000										\$ 44,000			\$ 1,000	\$ 45,000			
C106	RSL Hall - Structural Upgrade	1.1.8	MCCS	BMC	L&B	Renewal	\$ -	\$ -	\$5,000													\$ 5,000	\$ 5,000			
C402	Halls - New Furniture		MCCS	BMC	F&E	Renewal	\$ -	\$ -	\$5,000													\$ 5,000	\$ 5,000			
7104	Swimming Pool - Infrastructure		MCCS	MCCS	Infr.	Renewal	\$ 45,000	\$ 40,362	\$0														\$ -			
6344	Swimming Pool - Furniture & Equipment		MCCS	MCCS	Infr.	New	\$ 12,000	\$ -	\$21,000													\$ 11,000	\$ 21,000			
C203	Sporting Complex - Refurbish/Upgrade	1.2.11	MCCS	MR&TS	L&B	Renewal	\$ 36,000	\$ 42,955	\$0										\$ 10,000			\$ -	\$ -			
C110	Sporting Complex - Retaining Wall & Access Ramp	1.2.5	MCCS	DSC	L&B	Renewal	\$ 355,706	\$ 345,544	\$0													\$ -	\$ -			
C278	Sporting Complex - New Access & Carparking	1.2.11	MCCS	MCCS	Infr.	Renewal	\$ 140,000	\$ 160,048	\$200,000													\$ 200,000	\$ 200,000			
C274	Sporting Complex - Netball Court Resurface (surrounds)		MCCS	MWS	Infr.	Renewal	\$ 5,000	\$ 4,753	\$0													\$ -	\$ -			
C260	Apex Park Playground Upgrade		MCCS	MWS	F&E	Upgrade	\$ -	\$ 7,458	\$0													\$ -	\$ -			
C357	Apex Park Playground Upgrade		MCCS	MWS	F&E	Upgrade	\$ 10,000	\$ 7,975	\$0													\$ -	\$ -			
Total Recreation & Culture																										
Transport - Plant Purchases																										
7604	Plant Major Purchases		MWS	MWS	P&E	New	\$ 564,000	\$ 479,441	\$1,139,600										\$ 259,520		\$ 330,080	\$ 550,000	\$ 1,139,600			
C162	Major Plant Repairs		MWS	MWS	P&E	Renewal	\$ 10,000	\$ -	\$0													\$ -	\$ -			
Total Transport - Plant Purchases																										

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	Asset Class	Asset Invest. Type	2018/2019 Budget	2018/2019 YTD Actuals	2019/2020 Budget	SOURCE OF FUNDS															
										RRG	R2R	BBRF & RAAP - Other Housing	BBRF - Staff Housing	Other Grants	ILU Reserve	Building Renewal Reserve	Sporting Reserve	Other Reserves	Loans	Sale Proceeds	Restricted Funds	COUNCIL	Total Funding		
Transport - Infrastructure																									
C174	Footpath Capital Improvement Program	1.1.6	MWS	MWS	Infr.	Upgrade	\$ 41,000	\$ 73,851	\$ 20,000													\$ 20,000	\$ 20,000		
C216	Street Kerbing Renewal - Town site	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 47,000	\$ 32,552	\$ 60,000													\$ 60,000	\$ 60,000		
C173	Gravel Re-sheeting Program	1.1.5	MWS	MWS	Infr.	Renewal	\$ 318,648	\$ 282,382	\$ 403,000		\$ 322,500											\$ 80,500	\$ 403,000		
C246	Widening - Kojonup Darkan Road	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 124,000	\$ 129,406	\$ 0													\$ -	\$ -		
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ 108,000	\$ 135,933	\$ 90,000		\$ 60,000											\$ 30,000	\$ 90,000		
C247	Widening - Kojonup Frankland Road	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 501,000	\$ 534,290	\$ 384,000		\$ 256,000											\$ 128,000	\$ 384,000		
C321	Bitumen Reseal - Broomehill Kojonup Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 135,000		\$ 90,000											\$ 45,000	\$ 135,000		
C364	Line Marking - Broomehill-Kojonup Road	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 44,052	\$ 22,268	\$ 0													\$ -	\$ -		
C252	Town Drainage Renewal	1.2.8	MWS	MWS	Infr.	Renewal	\$ 20,000	\$ 21,681	\$ 20,000													\$ 20,000	\$ 20,000		
C171	Bitumen Reseal - Boscabel Chittinup Rd	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ 16,000	\$ 89,500													\$ 89,500	\$ 89,500		
C063	Bitumen Reseal - Kojonup Townsite	1.1.5	MWS	MWS	Infr.	Renewal	\$ 18,000	\$ 38,854	\$ 0													\$ -	\$ -		
C319	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ 84,000	\$ 87,427	\$ 90,000		\$ 60,000											\$ 30,000	\$ 90,000		
C241	Bitumen Reseal - Riverdale Rd	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ 596	\$ 0													\$ -	\$ -		
C403	Bitumen Reseal - Newstead Road	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ 80,000		\$ 80,000											\$ 80,000	\$ 80,000		
C308	Wooden Culvert Replacement	1.2.8	MWS	MWS	Infr.	Upgrade	\$ 32,300	\$ 32,288	\$ 30,000		\$ 30,000											\$ 30,000	\$ 30,000		
C361	Signage Upgrades		MWS	MWS	Infr.	Upgrade	\$ 10,000	\$ -	\$ 10,000													\$ 10,000	\$ 10,000		
C404	Signage - Electronic Speed Signs		MWS	MWS	Infr.	New	\$ -	\$ -	\$ 50,000				\$ 25,000									\$ 25,000	\$ 50,000		
C262	Airstrip Improvements		MR&TS	BMC	Infr.	Renewal	\$ 5,000	\$ -	\$ 238,500				\$ 110,852					\$ 124,148				\$ 3,500	\$ 238,500		
Transport - Infrastructure																									
Economic Services																									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCDT	BMC	L&B	Renewal	\$ 8,000	\$ 6,453	\$ 5,000													\$ 5,000	\$ 5,000		
C363	Kodja Place - Car Park	1.1.3	MCDT	MWS	Infr.	Upgrade	\$ 25,000	\$ 23,144	\$ 10,000													\$ 10,000	\$ 10,000		
C238	Kodja Place - Rose maze	1.1.3	MCDT	BMC	Infr.	Renewal	\$ 5,000	\$ 4,853	\$ 5,000													\$ 5,000	\$ 5,000		
C371	Kodja Place - Solar Panels	2.1.10	MCDT	BMC	F&E	Upgrade	\$ 5,000	\$ 2,260	\$ 0													\$ -	\$ -		
C054	Promotional Signage at Airstrip	1.4.7	MCDT	MCDT	Infr.	New	\$ 25,000	\$ -	\$ 25,000													\$ 25,000	\$ 25,000		
C261	Water Recycling/Reuse/Wash-down/Standpipe Infrastructure	1.2.11	MR&TS	MR&TS	Infr.	New	\$ 27,048	\$ 22,067	\$ 0													\$ -	\$ -		
C055	Saleyards & Truck Wash Down Bay	4.3.4	MR&TS	MR&TS	Infr.	New	\$ 40,000	\$ -	\$ 15,000								\$ 15,000					\$ 15,000	\$ 15,000		
C310	Subdivision Expenses	2.4.3	CEO	CEO	L4R	Upgrade	\$ 115,000	\$ 2,190	\$ 240,000								\$ 40,000	\$ 200,000				\$ 240,000	\$ 240,000		
Total Economic Services																									
Other Property & Services																									
C258	Depot		MWS	BMC	L&B	Renewal	\$ 8,000	\$ 384	\$ 0													\$ -	\$ -		
C136	Depot - Security Upgrade		MWS	BMC	L&B	Upgrade	\$ -	\$ -	\$ 12,000													\$ 12,000	\$ 12,000		
C405	ICT for Depot		MWS	MWS	P&E	Renewal	\$ -	\$ -	\$ 5,000													\$ 5,000	\$ 5,000		
C286	Chemical Shed - replacement/upgrade		MWS	MWS	L&B	Renewal	\$ -	\$ -	\$ 10,000													\$ 10,000	\$ 10,000		
Total Other Property & Services																									
GRAND TOTALS							\$ 5,333,912	\$ 2,815,708	\$ 9,318,869	\$ 466,000	\$ 432,500	\$ 1,550,863	\$ 1,000,000	\$ 613,584	\$ 146,010	\$ 55,000	\$ 10,000	\$ 567,927	\$ 2,494,148	\$ 330,080	\$ -	\$ 1,652,757	\$ 9,318,869		
												\$ -	\$ -			\$ (617,126)	\$ (140,000)				\$ (0)				

SUMMARIES:			
Land Held for Resale	\$121,000	(\$585)	\$240,000
Land & Buildings	\$2,592,814	\$572,970	\$5,614,269
Infrastructure	\$1,854,298	\$1,700,795	\$2,162,000
Plant & Equipment	\$574,000	\$479,441	\$1,144,600
Furn & Equipment	\$191,800	\$63,088	\$158,000
	\$5,333,912	\$2,815,708	\$9,318,869
Asset Renewal	\$1,870,296	\$1,327,037	\$2,057,139
Asset Upgrade	\$1,006,602	\$898,390	\$851,000
New Assets	\$2,457,014	\$590,280	\$6,410,730
	\$5,333,912	\$2,815,708	\$9,318,869
Chief Executive Officer	\$141,000	\$11,718	\$301,000
Manager Corporate & Community Services	\$1,898,166	\$272,831	\$5,272,130
Manager Works & Services	\$2,021,050	\$1,943,907	\$2,696,100
Manager Regulatory & Technical Services	\$194,871	\$154,893	\$75,000
- Building Maintenance Coordinator	\$76,000	\$47,897	\$342,000
- Development Services Coordinator	\$355,706	\$345,544	\$0
Manager Community Devel. & Tourism	\$25,000	\$0	\$25,000
Manager Aged Care Services	\$622,119	\$38,918	\$607,639
	\$5,333,912	\$2,815,708	\$9,318,869

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

Cell: N8

Comment: C137 - ICT Plan Implementation:
\$14,000 Budget plus \$31,000 carried over from 18/19.

Cell: N11

Comment: Account C265 - Council Chambers:
Furniture Reception Lounge - \$5,000
2018/2019 Carry Over - \$10,000

Cell: N12

Comment: Account C191 - Office Building:
Carpet tiles South end building/library and admin threshold ramps/Gyprock ceilings-MRS/TS, MCCS, EA, President's meeting room & Library Office PLUS \$3,500 carry over from 2018/19 extra solar panels

Cell: N25

Comment: Account C107 - Playgroup/Toy Library:
1/3 contribution to outdoor blinds and painting

Cell: N35

Comment: Account c143 - Netwon St Units:
Paint 2 existng units and relocate carport

Cell: N36

Comment: Account C141 - 39 Vanzuilecom:
Cut door in hallway

Cell: N37

Comment: Account C142 - Lot 8 Soldier Road:
Gyprock dark internal walls

Cell: N42

Comment: Account C195 - Springhaven Building:
\$28,500 Gutters and Downpipes

Cell: N43

Comment: Account C194 - Springhaven Building SIHI:
To enable Project Completion

Cell: N44

Comment: Account C366 - Springhaven Building DACS:
DACS Grant plus \$26,000 items not covered by grant

Cell: N48

Comment: Anthony Middleton:
Power to gazebo/light/finish off area/subdivision application

Cell: N54

Comment: Account C374 - Muradup Cemetery:
Gravel roads at Muradup

Cell: N56

Comment: Account C373 - Liquid Waste Facility:
\$4,000 to finish off ponds and \$7,000 for licensing application

Cell: N64

Comment: Account C199 - Memorial Hall:
Structural repairs as specified for façade; Green power dome for power upgrade, heating, painting/lights/ floor coverings/Foyer lighting for Landcare Office

Cell: N66

Comment: New Account - Halls - New Furniture:
New Chairs and Tables at public venues

Cell: N68

Comment: Account 6344 - Swimming Pool Furniture:
Pool inflatables - \$10,000 plus carry over from 18/19 - ladder \$11,000

Cell: N100

Comment: Account C262 - Airstrip Improvements:
Cable Upgrade for strip lighting\$230,000 plus \$3,500 carry over from 2018/19 for building door replacement

Cell: N104

Comment: Account C177 - TKP Capital Renewal:
Rear store room shelving

Cell: N105

Comment: Account C363 - TKP Car Park:
Linemarking \$5,000 and Signage \$5,000

Cell: N111

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

SHIRE OF KOJONUP
ASSET DISPOSAL DETAILS
Budget for the year ending 30 June 2020

		2019/2020			
		Net Book Value	Sale Proceeds	Profit	(Loss)
By Program					
Governance					
Toyota Kluger - SP	P&E	\$ 19,000	\$ 20,000	\$ 1,000	
Toyota RAV4 - Pool Vehicle	P&E	\$ 5,900	\$ 19,000	\$ 13,100	
		\$ 24,900	\$ 39,000	\$ 14,100	\$ -
Housing					
Toyota RAV4 - MACS	P&E	\$ 17,000	\$ 19,000	\$ 2,000	
		\$ 17,000	\$ 19,000	\$ 2,000	\$ -
Economic Services					
Toyota RAV4 - DSC	P&E	\$ 15,500	\$ 19,000	\$ 3,500	
Toyota RAV4 - MCD&T	P&E	\$ 15,000	\$ 19,000	\$ 4,000	
		\$ 30,500	\$ 38,000	\$ 7,500	\$ -
Other Property & Services					
Toyota Hilux Dual Cab - KO10 - Mech	P&E	\$ 26,000	\$ 25,000		\$ (1,000)
Isuzu FFRShort Tip Truck - KO.006	P&E	\$ 46,000	\$ 15,000		\$ (31,000)
Hino Tip Truck - KO.8926	P&E	\$ 119,000	\$ 65,000		\$ (54,000)
Cat Skid Steer Loader	P&E	\$ 46,000	\$ 25,000		\$ (21,000)
Broome Attachment for Steer Loader	P&E	\$ 8,500	\$ 3,000		\$ (5,500)
Cat Grader 12M	P&E	\$ 46,000	\$ 100,000	\$ 54,000	
Water Tanker 10,000l	P&E	\$ -	\$ 1,080	\$ 1,080	
		\$ 291,500	\$ 234,080	\$ 55,080	\$ (112,500)
Total		\$ 363,900	\$ 330,080	\$ 78,680	\$ (112,500)
By Class					
Land & Buildings		\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 363,900	\$ 330,080	\$ 78,680	\$ (112,500)
Total		\$ 363,900	\$ 330,080	\$ 78,680	\$ (112,500)

Shire of Kojonup						
LIST OF FEES & CHARGES						
CONTENTS	Page #					
Introduction	1		Hall - Memorial and Lesser			13
Rates	2		Hall - RSL			15
Freedom of Information	2		Hall - Equipment			16
Motor Vehicle Licensing	2		Community Bus			16
Other Administration	2		YMCA Bus			16
Animal Control	3		Old School Buildings			16
Health Services	5		Sporting Complex			17
Springhaven Lodge	7		Building Control			19
Independent Living Units	8		Water Standpipes			21
Housing	8		Waybill Books			21
Cemeteries	8		Tourist Railway			21
Sanitation	9		The Kodja Place Precinct			22
Town Planning	10		Saleyards & Truck Wash Down Bay			26
Kevin O'Halloran Memorial Swimming Pool	13		Private Works / Plant Hire			27
Introduction						
The Shire of Kojonup has seven (7) methods of setting its fees and charges, as follows:						
1. Set by Legislation (Internal) - e.g. Local Law						
2. Set by Legislation (External) - e.g. State Law						
3. Upper Limit Cost (s6.17(3)(a) of the Act) - Copies of Information (s.5.96 of the Act)						
4. Upper Limit Cost (s6.17(3)(b) of the Act) - Approvals (s.6.16(d) of the Act)						
5. General - Commercial Activity e.g. Leisure Centre						
6. General - Community Activity e.g. Hall Hire						
7. Other - Limited by Other Legislation - e.g. National Competition Policy						
The method of setting each particular fee or charge is shown in the "Policy" column in this list.						

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Rates							
Property Listing - Electronic	\$ 45.00	\$ 45.00	3	\$ 45.00	N	1283	Senior Finance Officer
Ownership Details	\$ 30.00	\$ 30.00	3	\$ 30.00	N		
Property Settlement / Account Enquiry							
- Standard	\$ 50.00	\$ 50.00	3	\$ 55.00	N		
- Detailed	\$ 90.00	\$ 94.00	3	\$ 95.00	N		
Special Payment Arrangement (Rates)							
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7	\$ 9.00	N	1073	
Interest Charge - Late Payment	11%	11%	7	11%	N	1043	
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	1063	
Freedom of Information Fees							
Application Fee	\$ 30.00	\$ 30.00	2	\$ 30.00	N	2053	Records Officer
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00	2	\$ 30.00	N		
Photocopying	Photocopy Charges	0.20	2	\$ 0.20	Y		
Postage - Standard Envelope	At cost	At cost	2	At cost	N		
Motor Vehicle Licensing							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5	\$ -	N		Senior Finance Officer
- Plus License Plate Charges as set by the Dep't of Transport - as at 1 July 2014	\$200.00	\$ 200.00	7	\$ 200.00			
Other Administration							
Single or Double Sided							Senior Finance Officer
- A4	\$ 0.40	\$ 0.40	5	\$ 0.40	Y	2143	
- A3	\$ 0.80	\$ 0.80	5	\$ 0.80	Y		
- A4 Coloured Paper	\$ 0.50	\$ 0.50	5	\$ 0.50	Y		
Electoral Rolls	\$ 35.00	\$ 35.00	3	\$ 35.00	Y	2053	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Council Agenda's and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 10.00	3	\$ 10.00	Y	2053	Executive Assistant
Council Agenda's and Minutes (free on web or via email) - Annual Subscription	\$ 130.00	\$130.00	3	\$ 130.00	Y		
Hire of Reception Lounge (in accordance with Policy 3.5)							
- Per Day	\$ 100.00	\$ 100.00	6	N/A	Y		
- Half Day	\$ 50.00	\$ 50.00	6	N/A	Y		
Animal Control							
Pound Fees - Weekdays							
Destruction and Disposal of Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	2663	Ranger/ Building Maintenance Coordinator
Seizure of a dog without Impounding	\$ 75.00	\$ 75.00		\$ 75.00	N		
Seizure and Impounding of a dog	\$ 110.00	\$ 110.00		\$ 110.00	N		
Sustenance Fee (per day or part thereof)	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Dog Trap - Refundable Deposit	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Pound Fees - Weekends/After Hours							
Seizure of a dog without Impounding	\$ 130.00	\$ 130.00	6	\$ 130.00	N		
Seizure and Impounding of a dog	\$ 180.00	\$ 180.00	6	\$ 180.00	N		
Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976							
All registrations expire 31st October						2673	
Dogs Registered after 31st May for one year - 50% of appropriate fee							
Dangerous Dog - 1 Year		\$ 50.00		\$ 50.00	N		
Dog Kept in an Approved Kennel Establishment (per kennel establishment)		\$ 200.00		\$ 200.00	N		
1 Year Registration - Sterilised							
Dog or Bitch	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N		
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 5.00	N		
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N		

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

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Cat Registrations - Statutory Fees - as set and amended by the Cat Act							
All registrations expire 31st October						2674	
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N		Ranger/Building Maintenance Co- ordinator
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50			
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00			
Cat Trap - Daily Hire				\$ 5.00			
Cat Trap - Refundable Deposit				\$ 50.00			
Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Ranger - Including Vehicle - 78c/km	\$ 68.00	\$ 80.00	5	\$ 80.00	Y	2633	
Fire Maps - not laminated	\$ 20.00	\$ 20.00	6	\$ 20.00	Y	2383	Regulatory Administration Officer
Health Services							
Environmental Health Officer							
- Resource Sharing with Other Local Government's (per hour)		\$ 87.50	5. Commercial	\$ 90.13			Manager Regulatory and Technical Services
- Vehicle Usage per kilometre		\$ 0.78		\$ 0.78			
Trading in Public Places							
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N		Development Services Coordinator
Annual Renewal Fee	\$ 550.00	\$ 550.00		\$ 550.00	N		
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N		
Concessions							
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees			Development Services Coordinator
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Public Buildings - Health (Public Buildings) Regulations 1992							
Application for a public building (under s176 of the Act) or an application to vary a certificate of approval (Regulation 9) - Fee equal to the cost of considering the application not exceeding fee amount:	\$ 871.00	\$ 871.00	2	\$ 871.00	N		
Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976							
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		Development Services Coordinator
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Artificial Manure Depots	\$ 211.00	\$ 211.00		\$ 211.00	N		
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N		
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fat Melting, fat extracting or tallow melting establishments:			2. External Legislation				
- Butcher Shops and similar	\$ 171.00	\$ 171.00		\$ 171.00	N		
- Larger Establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Blood Drying	\$ 171.00	\$ 171.00		\$ 171.00	N		
Gut Scraping, preparation of sausage skins	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fellmongeries	\$ 171.00	\$ 171.00		\$ 171.00	N		
Manure Works	\$ 211.00	\$ 211.00		\$ 211.00	N		
Fish curing establishments	\$ 298.00	\$ 211.00		\$ 211.00	N		
Laundries & Dry-cleaning Establishments	\$ 147.00	\$ 147.00		\$ 147.00	N		
Bone Merchant Premises	\$ 171.00	\$ 171.00		\$ 171.00	N		
Flock factories	\$ 171.00	\$ 171.00		\$ 171.00	N		
Knackeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Processing establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Farming	\$ 298.00	\$ 298.00		\$ 298.00	N		
Rabbit Farms	\$ 298.00	\$ 298.00		\$ 298.00	N		
Fish Processing establishments in which whole fish are cleaned and prepared	\$ 298.00	\$ 298.00	\$ 298.00	N			
Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00	\$ 298.00	N			
Any other offensive trade not specified	\$ 298.00	\$ 298.00	\$ 298.00	N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Caravan Park or Camping Grounds (schedule 3 of Regulations)							
1. Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00	2. External Legislation	\$ 200.00	N	3223	Development Services Co-ordinator
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N		
3. Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00		\$ 100.00	N		
4. Transfer of Licence	\$ 100.00	\$ 100.00		\$ 100.00	N		
Care of Families and Children							
Kojonup Occasional Care - Lot 38 Elverd Street (Annual Rent)	\$ 150.00	lease	6	lease		3463	Senior Finance Officer
Low Income Housing (Jean Sullivan Units)	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	
Springhaven Lodge							
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments							
Visitors Meals - Lodge							Manager Aged Care Services
Breakfast	\$ 5.00	\$ 5.00		Free	Y	4143	
Lunch	\$ 5.00	\$ 5.00		\$ 10.00	Y		
Dinner	\$ 5.00	\$ 5.00		\$ 10.00	Y		
Staff Meals	\$ 5.00	\$ 5.00		\$ 10.00	Y		
Personal Care Subsidy	set by Legislation	set by Legislation		set by Legislation		4013	
Weekly Rental	set by Legislation	set by Legislation		set by Legislation		4003	
Accommodation Bond	\$ 250,000	\$ 250,000		\$ 300,000			
Hire of Treatment Room (per day or part thereof)	\$ 57.00	n/a		n/a	Y		
Transport to Medical Appointments - Albany		\$ 200.00		\$ 500			
Transport to Medical Appointments - Katanning		\$ 60.00		\$ 200			
Individual Transport to shops -local		\$ 20.00		\$ 50			
Low care residents - cost of incontinence items -		cost recovery		cost recovery			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Independent Living Units (Loton Close)							
4 Weekly Maintenance - Units	n/a	n/a			Y		Manager Corporate and Community Services
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 130.00	\$ 135.00	5. Commercial	\$ 135.00	N	4083	
North Units - Rent per week (new tenants after 1 July 2015)	\$ 170.00	\$ 175.00		\$ 175.00	N		
South Units - Rent per week	\$ 235.00	\$ 240.00		\$ 240.00	N		
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)	N		
Housing Rental - Per Week							
Excludes negotiated employment packages (Bond of 4 weeks rent)							
8a Newton Street	\$ 200.00	\$ 210.00	5. Commercial	\$ 210.00	N	3703	
8b Newton Street	\$ 200.00	\$ 210.00		\$ 210.00	N		
Lot 8 Soldier Road	\$ 290.00	\$ 300.00		\$ 300.00	N		
30 Katanning Road	\$ 280.00	\$ 290.00		\$ 290.00	N		
34 Katanning Road	Lease	Lease		Lease	Y		
39 Vanzuilecom Street	\$ 315.00	\$ 315.00		\$ 315.00	N		
1a Bagg Street (per week)	\$ 125.00	\$ 125.00		\$ 125.00	N		
1b Bagg Street (per night)	\$ 40.00	\$ 40.00		\$ 40.00	Y		
Cemeteries							
Right of Burial							
Form of Grant of Right of Burial							
Land 2.4m x 1.2m where directed by Trustees	\$ 490.00	\$ 500.00		\$ 550.00	Y	6013	
Reservation of Plot	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Internment Fees							
Adult Grave	\$ 900.00	\$ 1,000.00	5. Commercial	\$ 1,100.00	Y	Senior Library Officer	
Child Grave (under 12 years)	\$ 600.00	\$ 750.00		\$ 800.00	Y		
Grave to be sunk deeper than 1.8m (max 2.4m)							
- Machine Dug per additional 300mm or part thereof (Min \$50)	\$ 230.00	\$ 250.00		\$ 500.00	Y		
Stillborn Child Grave	\$ 405.00	\$ 500.00		\$ 500.00	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2019/2020								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2017/2018	2018/2019						
Reopening Fees for internment in existing grave	\$ 1,610.00	\$ 1,750.00		\$ 1,800.00	Y	6013	Senior Library Officer	
Re-opening Fees for Exhumation								
- Service not offered - contact Metropolitan Cemeteries Board for details	n/a	n/a		n/a	Y			
Additional Cemetery Charges								
Internment without due notice (2 days)	\$ 440.00	\$ 500.00	5. Commercial	\$ 600.00	Y			
Internment not in usual working hours								
- Tuesday to Friday	\$ 195.00	\$ 350.00			\$ 400.00	Y		
- Saturdays, Sundays , Public Holidays and Mondays	\$ 375.00	\$ 750.00			\$ 800.00	Y		
- After 3pm all other days		\$ 200.00			\$ 220.00	Y		
Concrete Plinths (Lawn Cemetery)		\$ 300.00		\$ 300.00				
Miscellaneous Cemetery Charges								
Registration of Transfer of Form of Grant of Right of Burial	\$ 45.00	\$ 50.00	3	\$ 55.00	Y			
Copy of Local Laws	\$ 20.00	\$ 20.00	3	\$ 20.00	Y			
Niche Wall - single and double opening	\$ 405.00	\$ 405.00	5	\$ 405.00	Y			
- 2nd opening for double	\$ 330.00	\$ 330.00	5	\$ 330.00	Y			
Memorial Plaques								
Administration Fees to arrange:			5. Commercial					
- Single Memorial Plaque with Standard Inscription	\$ 70.00	\$ 85.00			\$ 90.00	Y		
- Double Memorial Plaque with Standard Inscription	\$ 70.00	\$ 85.00			\$ 90.00	Y		
- Second Inscription on Double Memorial Plaque	\$ 70.00	\$ 85.00			\$ 90.00	Y		
Note: Cost of Freight and the Plaque shall be paid by the purchaser								
Cemetery Licences								
Licence to Erect a Headstone and / or Kerbing	\$ 40.00	\$ 50.00		\$ 60.00	N	6023		
Licence to Erect a Monument	\$ 40.00	\$ 50.00		\$ 60.00	N			
Licence to Erect a Nameplate	\$ 40.00	\$ 50.00		\$ 60.00	N			
Funeral Directors Single Licence for one Interment	\$ 100.00	\$ 125.00		\$ 125.00	N			
Funeral Directors Annual Licence Fee	\$ 295.00	\$ 300.00		\$ 300.00	N			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2019/2020								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2017/2018	2018/2019						
Sanitation - Refuse								
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 345.00	\$ 355.00	5. Commercial Activity	\$ 360.00	N	5023	Manager Corporate and Community Services	
- Note: Rubbish weekly, Recycling fortnightly								
Concessional - eligible pensioners	\$ 335.00	\$ 355.00		\$ 360.00	N			
Additional Recycling Service	\$ 160.00	\$ 170.00		\$ 175.00	N			
Additional Rubbish Service	\$ 190.00	\$ 200.00		\$ 205.00	N			
Sanitation - Other								
As the Recycling depot is now administered by Warren Blackwood Waste the Shire no longer sets the pricing								
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00	6. Community Activity	\$ 18.00	Y		Manager Regulatory and Technical Services	
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 18.00		\$ 18.00	Y			
Asbestos (per cubic metre)	\$ 60.00	\$ 60.00		\$ 60.00	Y			
Portable Chemloo Toilet								
- Hire Fee - between 1 and 7 days	\$ 350.00	\$ 350.00				Y		
- Bond	\$ 250.00	\$ 250.00				Y		
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00								
Sewerage								
Septic Tank/Apparatus Installation Fees								
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N		Manager Regulatory and Technical Services	
Issuing a 'Permit to Use an Apparatus'	\$ 118.00	\$ 118.00		\$ 118.00	Y			
Liquid Waste Disposal Fee (per Kilotitre)		\$ 50.00		\$ 80.00	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Town Planning Applications							
Part 1 - as provided in Planning & Development Regulations 2009							
Development Applications:							
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:							
a) not more than \$50,000	\$ 147.00	\$ 147.00	2. Set by External Legislation	\$ 147.00	N		Shire Planner
b) more than \$50,000 but not more than \$500,000	0.32% of Value	0.32% of Value		0.32% of Value	N		
c) more than \$500,000 but not more than \$2.5 m	\$1,700 + 0.257% per \$1 > \$500,000	\$1,700 + 0.257% per \$1 > \$500,000		\$1,700 + 0.257% per \$1 > \$500,000	N		
d) more than \$2.5m but not more than \$5 m	\$7,161 + 0.206% for every \$1 >\$2.5m	\$7,161 + 0.206% for every \$1 >\$2.5m		\$7,161 + 0.206% for every \$1 >\$2.5m	N		
e) more than \$5 m but not more than \$21.5 m	\$12,633 + 0.123% for every \$1 > \$5m	\$12,633 + 0.123% for every \$1 > \$5m		\$12,633 + 0.123% for every \$1 > \$5m	N		
f) more than \$21.5 million	\$34,196	\$34,196		\$34,196			
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out							
Determine an application to amend or cancel development approval		\$295	2. Set by External Legislation	\$295	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Extractive Industry:							
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00	2. Set by External Legislation	\$739.00	N		Shire Planner
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.	The fee in item 3 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 3 plus, by way of penalty, twice that fee.			
Subdivisions:							
5. Providing a subdivision clearance for:							
a) not more than 5 lots	\$73.00 per lot	\$73.00 per lot	2. Set by External Legislation	\$73.00 per lot	N		
b) more than 5 lots but not more than 195 lots	\$73.00 per lot for first 5 lots and then \$35.00 per lot	\$73.00 per lot for first 5 lots and then \$35.00 per lot		\$73.00 per lot for first 5 lots and then \$35.00 per lot	N		
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00		\$ 7,393.00	N		
Home Occupations:							
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	2. Set by External Legislation	\$ 222.00			
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.	The fee in item 6 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73.00	\$73.00	2. Set by External Legislation	\$73.00	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	The fee in item 8 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N		Shire Planner
Other:							
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration , extension or change has not commenced or been carried out	\$295.00	\$295.00	2. Set by External Legislation	\$295.00	N		
11. Determining an application for change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration , extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.	The fee in item 10 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N		
12. Zoning Certificate	\$ 73.00	\$ 73.00	2. Set by External Legislation	\$ 73.00	N		
13. Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00		\$ 73.00	N		
14. Issue of written planning advice	\$ 73.00	\$ 73.00		\$ 73.00	N		
Part 1 - as provided in Planning & Development Regulations 2009							
Director/Shire Planner (per hour)	\$ 88.00	\$ 88.00	2. Set by External Legislation	\$ 88.00	N		
Manager/Senior Planner (per hour)	\$ 66.00	\$ 66.00		\$ 66.00	N		
Planning Officer (per hour)	\$ 36.86	\$ 36.86		\$ 36.86	N		
Other Staff e.g. Environmental Health Officer (per hour)	\$ 36.86	\$ 36.86		\$ 36.86	N		
Secretary/Administrative Staff (per hour)	\$ 30.20	\$ 30.20		\$ 30.20	N		
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Kevin O'Halloran Memorial Swimming Pool							
Daily Admission Charges (Including Vacation Swimming)							
Adults	\$ 2.00	\$ 2.00	6. Community Activity	\$ 2.00	Y	6296	Manager Corporate and Community Services
Seniors	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (3 years old and above)	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (0 to 3 years old)	Free	Free		free	Y		
Spectators	Free	Free		free	Y		
All School based (Education Department) activities as per above entry fees	as above	per entry fee		As per entry fee or season pass	Y		
Seasonal Passes							
Child Single Season Pass	\$ 50.00	\$ 50.00	6. Community Activity	\$ 50.00	Y	6294	
Seniors Single Season Pass	\$ 50.00	\$ 50.00		\$ 50.00	Y		
Adult Single Season Pass	\$ 75.00	\$ 75.00		\$ 75.00	Y		
Family (2 Adults & 2 Children under 16 years)	\$ 100.00	\$ 150.00		\$ 150.00	Y		
If family has more than 4 members, then additional children shall be \$10 per child							
Other							
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	6296	
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		\$ 8.00	Y	6294	
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		\$ 10.00	Y	6296	
BBQ Hire	\$ 20.00	\$ 20.00		\$ -	Y	6293	
PA System (per hour)	\$ 10.00	\$ 10.00		\$ 10.00	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2019/2020								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2017/2018	2018/2019						
Memorial and Lesser Hall								
DAY AND EVENING:								
Private and/or Commercial								
Main Hall	\$ 200.00	\$ 220.00	5. Commercial Activity	\$ 220.00	Y	6203	Manager Cotrporate and Community Services	
Lesser Hall	\$ 150.00	\$ 150.00		\$ 150.00	Y			
Kitchen	\$ 100.00	\$ 100.00		\$ 100.00	Y			
Entire Facility				\$420.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 100.00	\$ 100.00	6. Community Activity	\$ 110.00	Y			
Lesser Hall	\$ 75.00	\$ 75.00		\$ 75.00	Y			
Kitchen	\$ 40.00	\$ 50.00		\$ 50.00	Y			
Entire Facility				\$ 210.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 20.00	\$ 20.00		\$ 20.00	Y			
Pre-function Preparation (refer additional charges)								
DAY OR EVENING (or part thereof):								
Private and/or Commercial								
Main Hall	\$ 150.00	\$ 170.00	5. Commercial Activity	\$ 170.00	Y			
Lesser Hall	\$ 112.00	\$ 120.00		\$ 120.00	Y			
Kitchen	\$ 60.00	\$ 60.00		\$ 60.00	Y			
Entire Facility				\$ 315.00				
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 75.00	\$ 85.00	6. Community Activity	\$ 85.00	Y			
Lesser Hall	\$ 56.00	\$ 60.00		\$ 60.00	Y			
Kitchen	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Entire Facility				\$ 155.00				
Backstage area for meeting	\$ 15.00	\$ 15.00		\$ 15.00	Y			
Pre-function Preparation (refer additional charges)								
School Productions & Rehearsals for Community Production 50% of appropriate fee hire								

Shire of Kojonup								
LIST OF FEES & CHARGES								
2019/2020								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2017/2018	2018/2019						
Memorial Hall and Lesser Hall								
Hourly rate - Community Groups only	\$ 20.00	\$ 20.00	6. Community Activity	\$ 20.00	Y	6203	Manager Corporate and Community Services	
Memorial Hall and Lesser Hall - Additional Charges								
Memorial Hall and Lesser Hall - Bonds (Refundable)								
- Standard Hire Bond	\$ 170.00	\$ 200.00	5 & 6	\$ 200.00	N			
- Non Alcoholic bev &/or food served (per booking)	\$ 225.00	\$ 265.00	5 & 6	\$ 265.00	N			
- With liquor per booking	\$ 280.00	\$ 350.00	5 & 6	\$ 350.00	N			
Casual Hirers Insurance per booking	\$ 10.00	free	5 & 6	free	Y			
Additional Cleaning Charge - per hour	\$ 65.00	\$ 75.00	5 & 6	\$ 75.00	Y			
RSL Hall Hire								
Day or Evening (or part thereof)								
- Private / Commercial	\$ 80.00	\$ 90.00	5	\$ 100.00	Y	6213		
- Community Groups / Organisations	\$ 40.00	\$ 45.00	6	\$ 50.00	Y			
Day & Evening								
- Private / Commercial	\$ 140.00	\$ 150.00	5	\$ 150.00	Y			
- Community Groups / Organisations	\$ 70.00	\$ 75.00	6	\$ 75.00	Y			
RSL Hall - Specified Use per hour - Community Groups only	\$ 15.00	\$ 15.00	6	\$ 15.00	Y			
RSL Hall - Additional Charges								
RSL Hall - Bonds (Refundable)								
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 170.00	N			
- Non Alcoholic beverages &/or food served (per booking)	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N			
- With liquor per booking	\$ 280.00	\$ 280.00	5 & 6	\$ 280.00	N			
Casual Hirers Insurance per booking	\$ 10.00	free	5 & 6	free	Y			
Additional Cleaning Charge - per hour	\$ 65.00	\$ 75.00	5 & 6	\$ 75.00	Y			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2019/2020								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2017/2018	2018/2019						
CWA Building								
- Per Day	lease	lease	6. Community Activity	lease	Y		Manager Corporate and Community Services	
- Half Day	lease	lease		lease	Y			
- Standard Bond Payable	lease	lease		lease				
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.								
Hall Equipment (External to Hall)								
Note: No equipment is to be hired external to the facility (that it belongs to) other than from the RSL Hall as per Council Policy 2.3.1.								
Equipment Hire Bond	\$ 185.00	\$ 185.00	5 & 6	\$ 185.00	Y	6213		
Table Hire per Day	\$ 4.00	\$ 5.00	5 & 6	\$ 5.00	Y			
Chair Hire per Day	\$ 1.50	\$ 2.00	5 & 6	\$ 2.00	Y			
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00	5 & 6	\$ 1.00	Y			
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75	5 & 6	\$ 0.75	Y			
Cutlery (per setting per day)	\$ 0.50	\$ 0.50	5 & 6	\$ 0.50	Y			
Breakages - charged at replacement cost			5 & 6		Y			
Community Bus								
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133		
Community Group Hire (per km rate)	\$ 75.00	\$ 0.75	6	\$ 0.75	Y			
Private / Business Users Hire (per km rate)	\$ 160.00	\$ 1.60	5	\$ 1.60	Y			
Note: Bus to be returned full of fuel								
YMCA Bus								
Community Group/Not for Profit Organisation						6135		
- Free Hire within Kojonup - (per km rate outside of District)	\$ 80.00	\$ 0.80	6	Not for Hire	Y			
Private / Business Users								
- Hire per day *Plus	\$ 60.00	\$ 60.00	5	Not for Hire	Y			
- * per km rate	\$ 1.80	\$ 1.00	5	Not for Hire	Y			
Note: Bus to be returned full of fuel								
Community Bus - Bond	\$ 260.00	\$ 260.00	5 & 6	\$ 260.00	N			
Note: The CEO is given the authority to vary the Bond payable, dependant on circumstances, but not more than 50%								
Insurance excess payable.	\$ 1,000.00	\$ 1,000.00	5	\$ 1,000.00	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Intentional Damage to vehicle including Graffiti	Full Cost of Repairs	Full Cost of Repairs	5	Full Cost of Repairs	Y		Manager Corporate and Community Services
Old School Buildings							
- Annual Contribution per user Group	\$ 180.00	\$ 200.00	6	\$ 200.00	N	3473	
Recreation Sporting Complex							
Recreation Sporting Complex - Day OR Evening (or part thereof)							
Private and/or Commercial:						6523	
Kitchen Hire Only	\$75.00	\$85.00	5. Commercial Activity	\$85.00	Y		
Meetings - per / hour (minimum charge - 2 hours)	\$45.00	\$60.00		\$60.00	Y		
Main Upstairs Function Room Only	\$170.00	\$185.00		\$185.00	Y		
Main Upstairs Function Room & Kitchen	\$210.00	\$230.00		\$230.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$265.00	\$320.00		\$320.00	Y		
Change rooms (per hour / per room)	\$25.00	\$35.00		\$35.00	Y		
Community Organisation:							
Kitchen Hire Only	\$45.00	\$45.00	6. Community Activity	\$55.00	Y		
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$30.00		\$30.00	Y		
Main Upstairs Function Room Only	\$125.00	\$125.00		\$125.00	Y		
Main Upstairs Function Room & Kitchen	\$160.00	\$160.00		\$160.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$200.00	\$200.00		\$200.00	Y		
Change rooms (per hour / per room)	\$20.00	\$20.00		\$20.00	Y		
Recreation Sporting Complex - Day AND Evening							
Private and/or Commercial:							
Kitchen Hire Only	\$90.00	\$100.00	5. Commercial Activity	\$100.00	Y		
Main Upstairs Function Room Only	\$200.00	\$240.00		\$240.00	Y		
Main Upstairs Function Room & Kitchen	\$250.00	\$280.00		\$280.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$350.00	\$400.00		\$400.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Community Organisation:							
Kitchen Hire Only	\$55.00	\$55.00	6. Community Activity	\$55.00	Y	6523	Manager Corporate and Community Services
Main Upstairs Function Room Only	\$130.00	\$130.00		\$130.00	Y		
Main Upstairs Function Room & Kitchen	\$175.00	\$175.00		\$175.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$255.00	\$255.00		\$255.00	Y		
Recreation Sporting Complex - Specified Use (Schools 50%)							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$15.00	\$20.00	6	\$20.00			
Recreation Sporting Complex - Additional Charges							
Recreation Sporting Complex - Bonds (Refundable)							
- Standard Hire Bond	\$200.00	\$200.00	5. Commercial Activity	\$200.00	N		
- Hire Bond (Food & Bev - without alcohol)	\$300.00	\$300.00		\$300.00	N		
- Hire Bond (with alcohol)	\$450.00	\$450.00		\$450.00	N		
Casual Hirers Insurance per booking	\$8.00	free		free	Y		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$80.00	\$75.00		\$75.00	Y		
Pre-function preparation fee - per hour *							
- * Maximum of 4 hours prior to booking	\$40.00	\$30.00		\$30.00	Y		
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees		As per fees	Y		
<i>Note: No Set-up Assistance can be provided at the Sporting Complex</i>							
Oval Hire							
Daily (6am- 5pm)	\$ 70.00	\$ 80.00	6. Community Activity	\$ 80.00	Y		
Night (5pm - 12pm) (including lights)	\$ 110.00	\$ 125.00		\$ 125.00	Y		
Per hour	\$ 10.00	\$ 15.00		\$ 15.00	Y		
Squash Court Hire							
Daily (6am- 5pm)	\$ 95.00	\$ 100.00	6. Community Activity	\$ 100.00	Y		
Night (5pm - 12pm)	\$ 95.00	\$ 100.00		\$ 100.00	Y		
Per hour	\$ 15.00	\$ 20.00		\$ 20.00	Y		
Sporting Club Members - Oval & Squash Court Hire Fee							
	Nil	Nil		Nil			

Shire of Kojonup									
LIST OF FEES & CHARGES									
2019/2020									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2017/2018	2018/2019							
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 and Community 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	\$ 800.00	\$ 800.00	6. Community Activity	\$ 800.00	N	6533			
Junior Cricket	\$ 50.00	\$ 100.00		\$ 100.00					
Football (Complex, Oval & Change rooms) - March each year	\$ 4,600.00	\$ 4,800.00		\$ 4,800.00	N				
Hockey (Complex & Oval) - March each year	\$ 1,100.00	\$ 1,150.00		\$ 1,150.00	N				
Squash (Complex, Courts & Change rooms) March each year	\$ 1,650.00	\$ 1,700.00		\$ 1,700.00	N				
Netball - March each year	\$ 380.00	\$ 420.00		\$ 420.00	N				
Croquet Club (Hockey Oval)	\$ -	\$ 100.00		\$ 100.00					
Building (as per Building Regulations 2012)									
Building Permits									
Minimum Fee (in all cases)	\$ 97.70	\$ 97.70	2. Set by External Legislation	\$ 105.00	N	8653	Development Services Coordinator		
Class 1 and 10 Buildings									
Uncertified Application	Value of works x 0.32%	Value of works x 0.32%		Value of works x 0.32%	N				
Certified Application	Value of works x 0.19%	Value of works x 0.19%		Value of works x 0.19%					
Demolition	\$ 96.00	\$ 97.70	\$ 105.00						

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Class 2 to 9 Buildings							
Certified Application	Value of works	Value of works x	2. Set by External Legislation	Value of works x			Development Services Coordinator
Demolition (per storey)	\$ 96.00	\$ 97.70		\$ 105.00			
Application for Occupancy Permit		\$ 97.70		\$ 105.00			
Application for Occupancy Permit (unauthorised work)		0.18% of estimated value		0.18% of estimated value			
Minor Amendment to Permits (including extensions)	\$ 97.70	\$ 97.70		\$ 105.00	N		
Preliminary Plans - For the examination of, and report on	25% of the fee for issue of a licence	25% of the fee for issue of a licence		25% of the fee for issue of a licence	Y		
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x 0.38%	Value of works x 0.38%		Value of works x 0.38%	N		
Approval of battery operated smoke alarms	\$ 176.30	\$ 179.40		\$ 179.40			
Construction Training Levy							
Council acts as an agent for the Construction Training Fund and the fees are based on 0.20% of the value of construction when the value exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the value		Based on 0.20% of the value	N	011E	
Note: \$8.25 . GST fee is retained by the Council				N			
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)							
Value \$45,000 or Below:			2. Set by External Legislation				
Building Permit	\$ 61.65	\$ 61.65	\$ 61.65	N			
Demolition Permit	\$ 61.65	\$ 61.65	\$ 61.65	N			
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	\$ 61.65	\$ 61.65	\$ 61.65	N			
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30	\$ 123.30	N			
Note: \$5.00 Inc. GST of this fee is retained by the Council					8663		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Value Over \$45,000:							
Building Permit	.137% of Value of work	0.137% of the value of the work	2. Set by External Legislation	0.137% of the value of the work	N		Development Services Coordinator
Demolition Permit	.137% of Value of work	0.137% of the value of the work		0.137% of the value of the work	N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	61.65	\$ 61.65		\$ 61.65	N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	0.274% of the value of the work	0.274% of the value of the work		0.274% of the value of the work	N		
Note: \$5.00 Inc. GST of this fee is retained by the Council						8663	
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00		5973	
Private Swimming Pool Inspection Fee		\$ 57.45		\$ 58.45	N		
<u>Water Standpipe Charges</u>							
- per kilolitre (Potable)	\$ 5.00	\$ 5.00	5	\$ 5.00	N	8003	Manager Regulatory Services
- per kilolitre (Non-Potable)		\$ 4.00	5	\$ 4.00			
- minimum charge	\$ 10.00	\$ 10.00	5	\$ 10.00	N		
- swipe key	\$ 20.00	\$ -	5	N/A	Y		
- fob key		\$ 30.00		\$ 30.00			
<u>Waybill books</u>	\$ 20.00	\$ 20.00	7	\$ 20.00	Y	2053	Senior Finance Officer
<u>Tourist Railway</u>							
Old Railway Goods Shed Museum - annual rent							Manager Community Development & Tourism
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
The Kodja Place Precinct							
Kodja Place Entry Fees (Local Residents Free of Charge)							
Adult	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	8205	Manager Community Development & Tourism
Senior or concession card	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Child and /or student (under 3 free)	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Family 2 adults + 2 or more children	\$ 25.00	\$ 25.00		\$ 25.00	Y		
Visitor(s) accompanied by Kojonup Resident	50% of fee	50% of fee		50% of fee	Y		
Groups over 10 (per person)	\$ 7.50	\$ 7.50		\$ 8.00	Y		
School Groups over 10 (per person)	\$ 4.00	\$ 4.00		\$ 4.00	Y		
School Groups over 10 (per person) with activity kits (additional charge)	\$ 2.50	\$ 2.50	6. Community Activity	\$ 3.00	Y		
Friends of KP Annual Adult Pass	\$ 30.00	\$ 30.00	\$ 30.00	Y			
Friends of KP Annual Child Pass	\$ 15.00	\$ 15.00	5. Commercial Activity	\$ 15.00	Y		
Friends of KP Annual Family Pass	\$ 50.00	\$ 50.00	\$ 50.00	Y			
Additional Services							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 3.50	\$ 3.50	5	\$ 4.00	Y	8207	
After Hours and Public Holiday Fee - per hour							
Noongar Guide	\$	\$	5. Commercial Activity	\$ 60.00			
Kodja Place staff	\$	\$		\$ 50.00			
Kodja Place staff (public holiday)	\$	\$		\$ 100.00			
Room & Equipment Hire							
Community Groups:							
Community Room hire			6. Community Activity				
- Half Day	\$ 40.00	\$ 40.00		\$ 45.00	Y	8203	
- Full Day	\$ 80.00	\$ 80.00		\$ 90.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 1.00	\$ 1.50		\$ 2.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day		\$ 35.00		\$ 40.00	Y		
- Full Day	\$ 70.00	\$ 70.00	\$ 80.00	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Private &/or Commercial:							
Community Room hire			5. Commercial Activity				Manager Community Development & Tourism
- Half Day		\$ 50.00		\$ 55.00	Y		
- Full Day		\$ 100.00		\$ 110.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)		\$ 1.50		\$ 2.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day		\$ 45.00		\$ 50.00	Y		
- Full Day		\$ 90.00	\$ 100.00	Y			
Additional Hire Services (Private &/or Commercial):							
- CMR Projector and Screen				\$ 80.00	Y	8203	
- Projector - External Hire		\$ 25.00	5. Commercial Activity	\$ 40.00	Y		
- Screen - External		\$ 15.00		\$ 20.00	Y		
- Whiteboard - (in-house only and markers not provided)		\$ 15.00		\$ 15.00	Y		
Mipro Amplifier only (includes radio microphone, microphone stand)				\$ 60.00	Y		
Mipro Amplifier and Speaker (includes radio microphone and stand, 2 speaker stands)				\$ 100.00	Y		
Hire of Rose Maze or stage area per hour (upto 4 hrs then all day hire)				\$ 20.00			
Hire of Rose Maze or stage area (full day during business hours)	\$ 120.00	\$ 120.00	5 & 6	\$ 150.00	Y		
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	\$ 100.00	\$ 100.00	5 & 6	\$ 100.00	N		
Access to Community Room kitchen - Community	\$ 40.00	\$ 40.00	6	N/A	Y		
Access to Community Room kitchen - Private/Commercial	\$ 75.00	\$ 75.00	5	N/A	Y		
Table Hire per day				\$ 5.00	Y		
Chair Hire per day				\$ 2.00	Y		
Crockery - excludes cups and saucers (per set per day)				\$ 1.00	Y		
Crockery - cups and saucers (per set incl teaspoon per day)				\$ 0.75	Y		
Cutlery (per setting per day)				\$ 0.50	Y		
Breakages - charged at replacement cost.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Coach Tours/Packages (minimum 15 people)							
Adult (normal entry)	\$ 7.00	\$ 7.00	5. Commercial Activity	\$ 7.50	Y		Manager Community, Development and Tourism
Senior (normal entry)				\$ 4.00			
Child (normal entry)	\$ 3.50	\$ 3.50		\$ 3.50	Y	8203	
Guided tour (outside normal tour times but in business hours) Adult	\$ 8.50	\$ 8.50		\$ 8.50	Y		
Guided tour (outside normal tour times but in business hours) Child	\$ 4.00	\$ 4.00		\$ 4.00	Y		
Billy Tea and Damper (per person) additional to entry.	\$ 3.50	\$ 3.50		\$ 4.00	Y		
Visitor Centre							
Membership (local business) (includes website & brochure raking fees)	\$ 70.00	\$ 70.00	5. Commercial Activity	\$ 70.00	Y	8223	
Membership (non-local businesses only includes website)	\$ 70.00	\$ 70.00		\$ 70.00	Y		
Membership (individual - consignees)	\$ 40.00	\$ 40.00		\$ 40.00	Y		
Operator (DL Brochure raking fee - within the Great Southern)	\$ 85.00	\$ 85.00		\$ 85.00	Y		
Operator (A4 Brochure raking fee - within the Great Southern)	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	\$ 110.00	\$ 110.00		\$ 110.00	Y		
Operator (A4 Brochure raking fee - within Australia's South West)	\$ 120.00	\$ 120.00		\$ 120.00	Y		
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	\$ 125.00	\$ 125.00		\$ 125.00	Y		
Commissions:							
- KAC Retail				15%			
- Retail	20%	30%		30%			
- Accommodation Providers	15%	15%		20%	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Tours/Packages - Group Visits (over 15 persons)							
Self guided tour (no activities and no Guided Tour)					Y		Manager Community Development & Tourism
Self guided tour with activities	Kids				Y		
	Adults				Y		
Guided Tour (no activities)	Kids	Entry price includes access to set guided tour at 10.00am, 11.30am & 1.00pm.		Entry price includes access to set guided tour at 10.00am, 11.30am & 1.00pm.			
	Adults						
Guided Tour and Activities	Kids						
	Adults						
Guided Tour Visit to the Barracks	Kids						
	Adults						
Guided Tour, Activities and Train ride	Kids				Y		
	Adults				Y		
Information Bay Advertising							
Advertisement - per year		\$ 200.00	\$ 200.00	5	\$ 250.00	Y	8483
Artwork		at cost	at cost	5	at cost	Y	
Saleyard and Washdown Bay							
Carcass Removal from Saleyards							
- 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		\$ 1.50	Y	8013
Washdown Bay - minimum charge		\$ 5.00	\$ 10.00		\$ 10.00	Y	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Private Works / Plant Hire							
Plant Hire (per hour with operator - Normal Hours)							
Grader	\$ 232.00	\$ 200.00	5. Commercial Activity	\$ 230.00	Y	9003	Manager Works & Services
Skid Steer	\$ 206.00	\$ 170.00		\$ 175.00	Y		
Loader	\$ 222.00	\$ 195.00		\$ 200.00	Y		
Loader plus Pruning Attachment	\$ 294.00	\$ 267.00		\$ 270.00	Y		
Excavator	\$ 242.00	\$ 210.00		\$ 250.00	Y		
Excavator Plus Pruning Attachment	\$ 237.00	\$ 225.00		\$ 250.00	Y		
Mini Digger	\$ 232.00	\$ 170.00		\$ 200.00	Y		
Prime Mover	\$ 252.00	\$ 170.00		\$ 200.00	Y		
Prime Mover and Tanker (33,000ltrs)	\$ 278.00	\$ 200.00		\$ 250.00	Y		
Prime Mover and Low Loader	\$ 288.00	\$ 200.00		\$ 250.00	Y		
Prime Mover and Side tipping Trailer	\$ 299.00	\$ 200.00		\$ 250.00	Y		
Light Truck up to 2T	\$ 185.00	\$ 130.00		\$ 150.00	Y		
3T Tipper	\$ 201.00	\$ 140.00		\$ 160.00	Y		
13T Tipper	\$ 216.00	\$ 160.00		\$ 180.00	Y		
13T Tipper - including Plant Trailer	\$ 232.00	\$ 180.00		\$ 220.00	Y		
13T Tipper - including Side Tipping Trailer	\$ 258.00	\$ 220.00		\$ 220.00	Y		
Tractor	\$ 206.00	\$ 160.00		\$ 160.00	Y		
Tractor Plus Attachments	\$ 242.00	\$ 190.00		\$ 190.00	Y		
Self Propelled Vibrating Roller	\$ 201.00	\$ 150.00		\$ 190.00	Y		
Multi Tyred Roller	\$ 301.00	\$ 150.00		\$ 190.00	Y		
Ride on Mower	\$ 170.00	\$ 130.00		\$ 150.00	Y		
Small Tanker 10,000ltr - includes 13T Tipper	\$ 242.00	\$ 180.00	\$ 190.00	Y			
Forklift	\$ 165.00	\$ 120.00	\$ 120.00	Y			
Light Vehicles	\$ 134.00	\$ 110.00	\$ 130.00	Y			
Water Jetter	\$ -	\$ -	\$ 190.00				
Note:							
1. Where the Prime Mover and Low Loader are used to transport plant to a job and they remain on the site without being used only those							
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.							
3. Plant is available for "Dry Hire" under Policy 4.9 Private use of Council Plant and Equipment.							
4. If Shire labour, including plant operators is required out of ordinary depot operating hours, then the appropriate overtime rate will be charged to the person or organisation requesting the private works.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2019/2020							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2017/2018	2018/2019					
Small Equipment Hire 0 - 3 hours							
Turf Cutter	\$ 30.00	\$ 30.00	5	\$ 30.00	Y	9003	Manager Works & Services
High Volume Pump	\$ 30.00	\$ 30.00	5	\$ 30.00	Y		
Mobile Compressor	\$ 30.00	\$ 30.00	5	\$ 30.00	Y		
Chainsaw (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y		
Whipper Snipper (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y		
Wacker Packer (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y		
Trailer (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 20.00	Y		
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Labour Hire - Private Works	\$ 90.00	\$ 90.00	5	\$ 90.00	Y		
Materials							
Gravel and Sand (Community Rate)							
Gravel per Cubic Metre*	\$ 27.00	\$ 27.00	5	\$ 30.00	Y		
Sand per Cubic Metre*	\$ 27.00	\$ 27.00	5	\$ 30.00	Y		
* plus plant hire & Labour cost if delivered							