

SHIRE OF KOJONUP

Annual Budget

2021 – 2022



New Oval Light Construction



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.

COVID-19 changed the world in an instant resulting in State and National Emergency Measures including state border and regional lockdowns, self-isolation, business/public facility/ buildings/park, etc., closures, job losses, working from home and Zoom meetings becoming the norm not the exception, panic buying, extensive sanitation of facilities, social distancing, wearing of masks becoming compulsory at airports and within various regions, and the real threat of a second wave in Australia now a reality and ongoing uncertainty regarding public acceptance of vaccinations and continuity of supply.

Precautionary measures continue to affect our daily way of life as will the pressure on economic viability and social cohesion. ‘Business as Usual’ no longer applies and the national debt burden will be with us for at least the next decade on present estimates by the Federal Treasurer.

The State Government required Local Government to freeze Rates, Fees and Charges to 2019/20 levels, offer assistance to those organisations in financial difficulty who could not conduct sporting or other events or keep facilities open, bring forward capital projects by increasing borrowings or using reserve funds in addition to Job Keeper, Job Seeker and other assistance packages being made available from the State and Federal Government which ceased and new incentives introduced as the Delta strain spreads in the Eastern States.

COVID-19 continues to have short/medium/long-term consequences and with it changes that will not necessarily be for the better. Community members still need to pay mortgages, service debt and provide for their families. Market opportunities may occur in some sectors but for how long? The Shire of Kojonup is still required to operate a 22 Bed Aged Care Facility, 365 days 24/7, undertake maintenance on road and other infrastructure, ensure licencing and operating regulations are met for essential services but we are ever mindful of value for money outcomes and ability to pay.

The Shire of Kojonup has benefitted immensely from the Drought Communities Fund with new storage dams and tanks installed just in time for the recent rainfall events. Unfortunately, demand for bitumen contractors has prevented completion of the reseal program which is now carried over to the 21/22 financial year. Availability of materials has hampered the building and construction sector including labour shortages for trades and other supply chains have been delayed not only in Australia but throughout the world. COVID continues to disrupt our lives in so many ways.

So, what does the 2021/22 Budget consist of in these unprecedented and uncertain times?

- The largest capital works programme ever budgeted by the Shire, totalling \$9.69m (largest on record was 2019/2020’s \$9.3m due to the Great Southern Housing Initiative). This expenditure is heavily focussed on infrastructure upgrade and renewal in both roads and recreation, highlighting the Council’s focus of looking after its assets;

- \$3.52m is being invested into Sporting, Recreation and Cultural assets such as reconstruction of the four netball courts, including a new roof over all four courts, new oval lighting, new playground and outdoor gym at the Sporting Complex, Swimming Pool fencing upgrades, Trail signage and interpretation, Memorial Hall repairs and new public toilets at Harrison Place;
- \$3.41m road construction program, an increase from the \$2.07m last year;
- A rates increase of 5%, taking into consideration last year's freeze on rates and Fees & Charges to stimulate a COVID-19 community recovery; and
- An estimated surplus of \$906,911 is anticipated to be brought forward from 30 June 2021, 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 decrease in reserves of \$259,092 as follows:

- Opening balance (1 July 2021) - \$3.54m
- Closing budgeted balance (30 June 2022) - \$3.28m

The figures above include \$2.05m of cash-backed bonds paid by residents of Springhaven Lodge. As such, 30 June 2022 reserve accounts available for future Shire projects and statutory obligations only totals \$1.23m.

Loans

The Council are currently taking advantage of exceptionally low interest rates by utilising loan funds as a financing and inter-generational funding tool. The outstanding loan balance at 30 June 2021 is \$2.92m and this budget includes the raising of new loans of \$2.49m as follows:

- Netball Court Reconstruction & Roof - \$1.39m;
- Sub-division at Katanning Road - \$586,833;
- Harrison Place Toilets & Park - \$400,000; and
- Katanning Rd Houses - \$110,000

Following the raising of these new loans, it is budgeted that the loan balance outstanding as at 30 June 2022 will be \$5,150,595. Further information on these loans can be seen at Note 6 of this budget.

So What is in the Budget?

General Purpose Funding:

- Rates increase – 5% (0% last year)
- Rates Incentive Prize Draw - \$5,000
- GRV Revaluation Expenses - \$21,000

Governance:

- Records Software Implementation - \$11,800
- Improve disabled access to Shire Admin Centre - \$25,000
- Election Expenses - \$9,000
- Integrated Planning Expenses - \$15,000
- New Payroll Software - \$45,000
- Fair Value Revaluations - \$30,000

Law, Order & Public Safety:

- Bush Fire Communications Tower - \$109,767 (100% reserve funded)

Education & Welfare

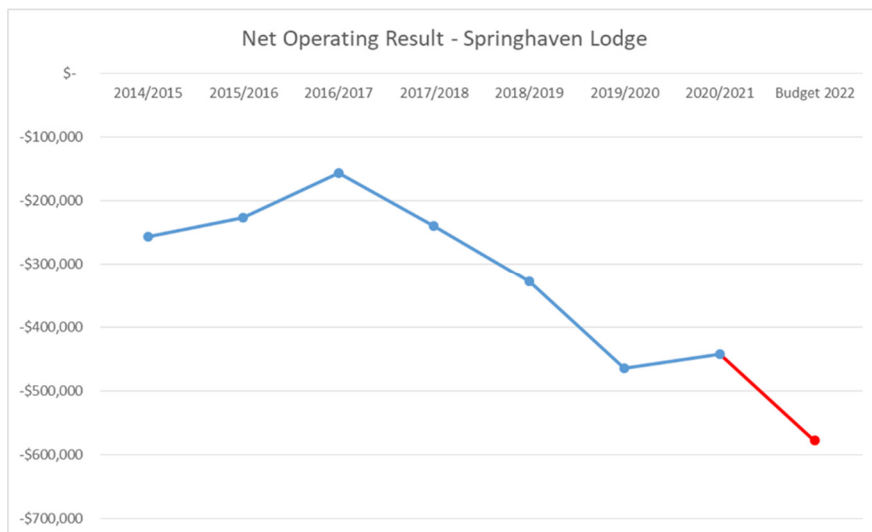
- New Shade Sails at Old School Site - \$13,500 (Playgroup Contributing 50%)

Housing:

- Great Southern Housing Initiative – Finalisation - \$119,000 (funded by \$100k loans)
- 15 Loton Close – New Air Conditioner - \$18,000
- Bagg Street Units – Finish Off (fencing & carport) - \$15,000
- Unit B Newton St – Paint, Floor Coverings, etc - \$12,000
- Jean Sullivan/Independent Living Unit’s Building Renewal – \$22,000

Springhaven Lodge:

- Furniture - \$10,000
- Building (Safety Glass & Refurb Rooms) - \$44,000
- ACAR Grant - Vinyl Flooring & Handrails - \$285,000 (\$282,000 Grant)
- Operating loss continually worsening through expenditure increasing & steady revenue
 - \$151,000 budget to budget (19/20);
 - \$95,000 budget to budget (20/21); and
 - \$284,000 budget to budget (21/22)
 - Beds getting harder to fill



Community Amenities:

- Refuse Site - \$30,521
- Town Furniture - \$40,000
- New Cemetery On-line Database - \$7,000
- Verge Pick-up – Hard Waste - \$10,000
- Future Drought Fund - NRM Drought Resilience Program - \$104,150 (\$49,950 Grant)
- Local Planning Strategy & Scheme Review - \$10,416

Recreation & Culture:

- Historical Buildings – Repairs to The Barracks - \$12,000
- Sub-division - Harness Display Shed - \$12,000
- Memorial Hall:
 - Roof, Front Southern room - \$69,018
 - Furniture - \$10,000
- Harrison Place Toilets & Park - \$627,387
- Swimming Pool:
 - Shade Repair - \$6,000
 - Half-Court basketball - \$10,000
 - Eastern Fence, Entry Statement & Old filter removal - \$80,000
- Sporting Complex:
 - Playground & Outdoor Gym - \$418,210
 - Netball Courts Reconstruction & New Roof Structure - \$1,896,566 (Loan \$1.39m, Drought Grant \$250,000 & DSR \$238,795)
 - New Upper Oval Lights - \$264,483
 - Audio Visual - \$58,000
- Trails Construction (Town Walk) - \$54,676
- Project Development:
 - Develop Spencer St Youth Precinct Plan and Benn Parade Multi-use Facility - \$30,000
 - Contribution to GSCORE Trails grant (signage design & fabrication) - \$20,000
 - Commence Grant for wet decks and plant room upgrades (Swimming Pool) - \$10,000

Transport:

- Road Maintenance budgeted savings of \$30,000
- Plant (as per 12 year plan)
 - Net Cost \$581,000 – 12 year average
 - Gross \$1.08m / Trade-In \$319,080 / Reserve Transfer \$179,279)
- Signage Upgrades - \$10,000
- Footpaths - \$63,000
- Kerbing - \$25,000
- Albany Highway Pram Ramps - \$20,000
- Drainage & Culverts - \$100,000
- Road Construction (As per 10 year Program)
 - Widening – Kojonup Darken Road - \$1,584m
 - Reconstruct - Kojonup-Frankland Road - \$117,786
 - Widening - Shamrock Road - \$124,850
 - Widening - Shamrock Road - \$450,000
 - Widening – Broomehill-Kojonup Road - \$120,000
 - Bitumen Reseal – Boscabel-Chittinup Rd - \$100,000
 - Bitumen Reseal - Kojonup-Frankland Road - \$88,928
 - Spring Street - \$200,000
 - Bitumen Reseal - Broomehill-Kojonup Road - \$87,571
 - Seal - Mather Rd - \$150,000
 - Seal - Hillier Rd - \$215,559
 - Soldier Road – Drainage & Kerbing - \$70,000

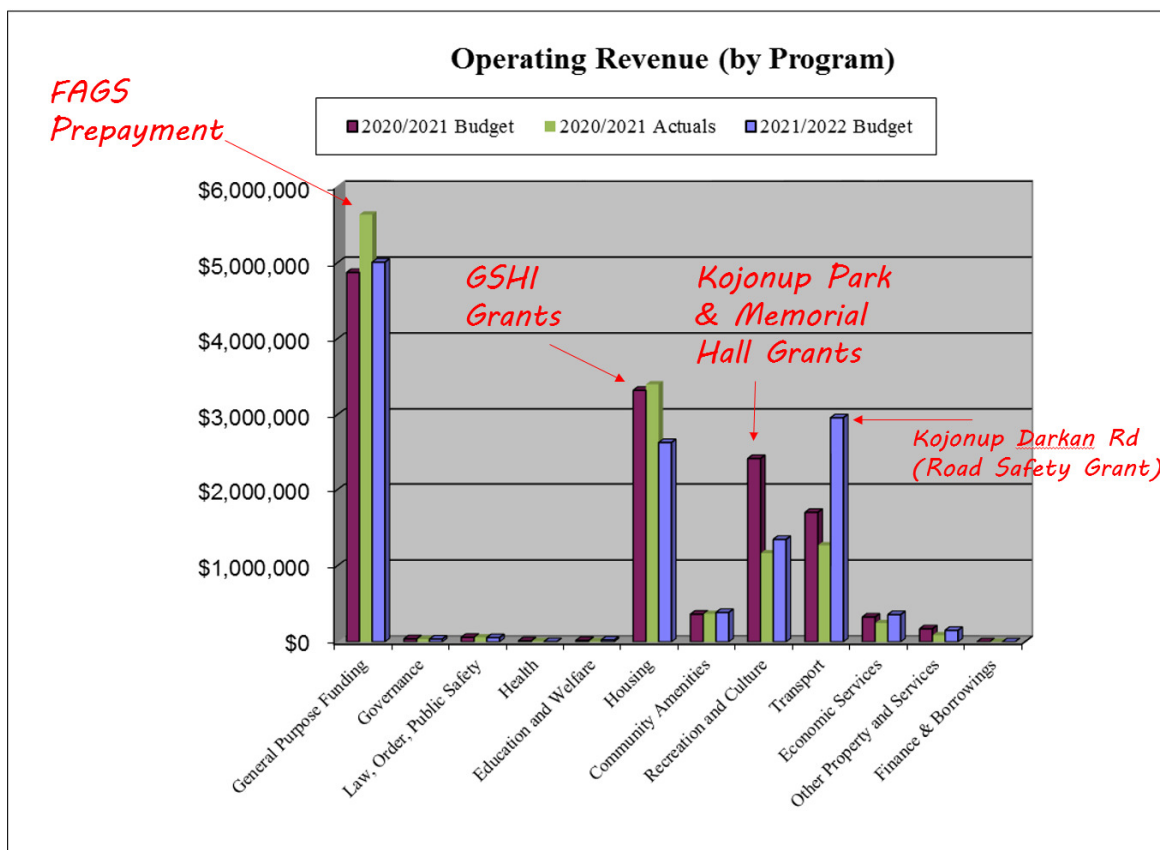
Economic Services:

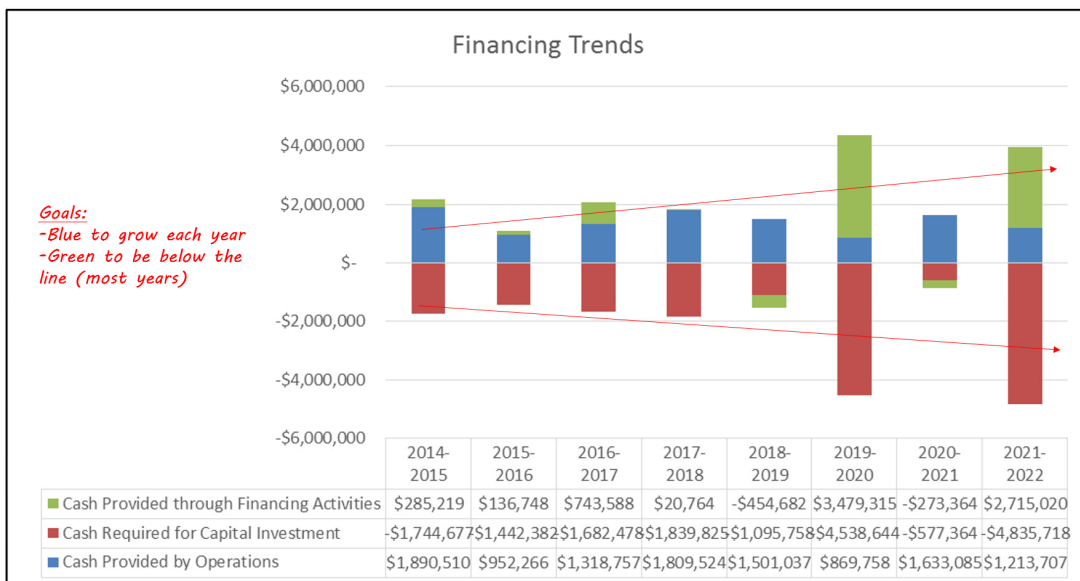
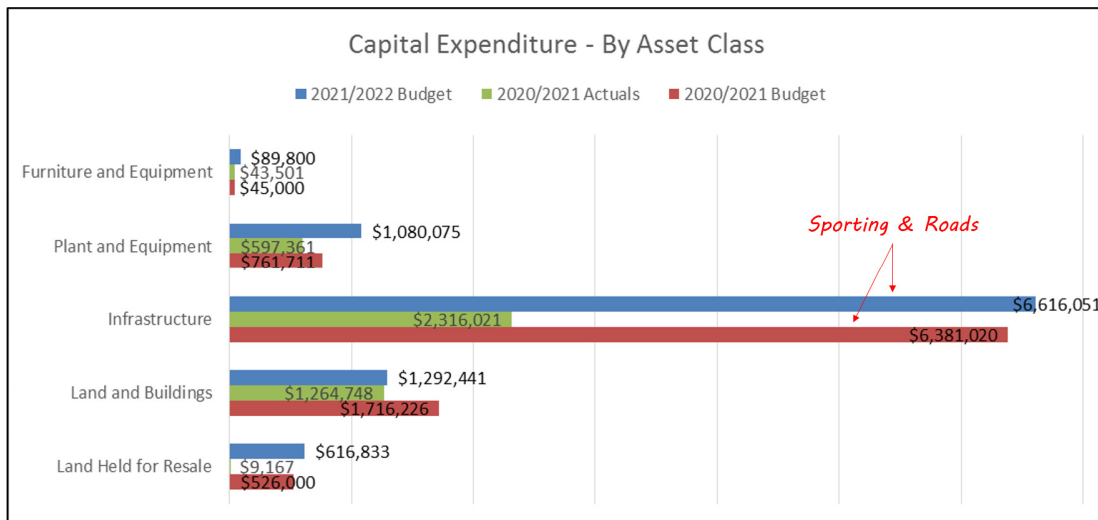
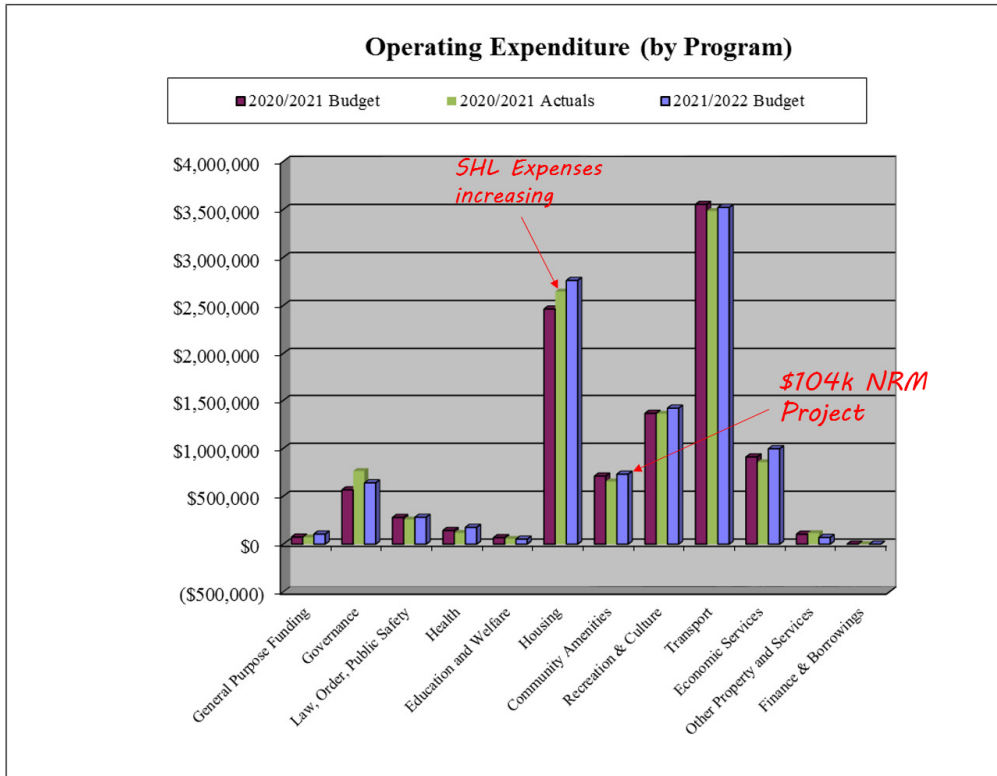
- The Kodja Place:
 - Roof & Stormwater Repairs - \$6,000
 - Rose Maze Report Implementation - \$23,500
 - Update website - \$20,000
- Promotional Signage at Air Strip - \$30,000
- Water Harvesting & Re-use - \$117,635 (Drought Grant)
- Sub-division Katanning Road - \$616,833
- Saleyards Decommissioning - \$30,000
- EV Charging Station Revenue - \$8,000

Other Property & Services:

- ICT for Depot Staff - \$5,000
- Land Survey & Leasing Costs (Showgrounds boundary issues and Kojonup-Darkan Road realignment) - \$20,000
- Chemical Shed Upgrade - \$7,800

Budget & Financial Summary





For more information on the ratios and trends, please refer to note 15 in the budget.

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. With Local Government Elections occurring in October 2021, I wish the new Council all the very best.

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 this productive association continuing with new CEO Grant Thompson 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 2021/22 Financial Year despite the disruptions and uncertainties of COVID now and in the future and thank you for the privilege of being CEO for the past 8 years.

Rick Mitchell-Collins
Chief Executive Officer

20 July 2021

SHIRE OF KOJONUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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 Comp. Income	32
Appendix B - Administration Overhead Allocation	64
Appendix C - Detailed Capital Expenditure by Program	65
Appendix D - Asset Disposal Details	68
Appendix E - List of Fees and Charges	69

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**.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2022**

BY NATURE OR TYPE

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1	4,240,015	4,035,210	4,035,411
Operating grants, subsidies and contributions	9	2,216,222	3,041,067	2,188,049
Fees and charges	8	1,448,162	1,322,367	1,448,587
Interest earnings	10(a)	61,848	46,980	95,899
Other revenue	10(b)	411,613	376,078	389,724
		8,377,860	8,821,702	8,157,670
Expenses				
Employee costs		(4,394,696)	(4,594,713)	(4,216,345)
Materials and contracts		(1,156,723)	(1,864,746)	(1,067,979)
Utility charges		(301,950)	(331,449)	(334,550)
Depreciation on non-current assets	5	(3,471,562)	(3,443,580)	(3,310,228)
Interest expenses	10(d)	(53,048)	(56,336)	(56,336)
Insurance expenses		(331,965)	(331,102)	(309,230)
Other expenditure		(927,770)	(34,871)	(725,181)
		(10,637,714)	(10,656,797)	(10,019,849)
		(2,259,854)	(1,835,095)	(1,862,179)
Non-operating grants, subsidies and contributions	9	4,540,482	3,477,234	4,719,789
Profit on asset disposals	4(b)	33,000	0	1,546
Loss on asset disposals	4(b)	(117,500)	(23,610)	(60,189)
Net result		2,196,128	1,618,529	2,798,967
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		2,196,128	1,618,529	2,798,967

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

FOR THE YEAR ENDED 30TH JUNE 2022

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 2022**

BY PROGRAM

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		35,450	36,389	39,500
General purpose funding		5,009,097	5,634,418	4,873,150
Law, order, public safety		55,970	58,889	59,853
Health		2,100	9,397	14,172
Education and welfare		18,100	8,529	17,950
Housing		2,336,000	2,349,376	2,285,960
Community amenities		386,180	367,883	364,274
Recreation and culture		97,180	62,804	78,870
Transport		57,000	10,273	77,000
Economic services		258,100	196,845	176,940
Other property and services		122,683	86,899	170,001
		8,377,860	8,821,702	8,157,670
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(639,240)	(650,656)	(550,190)
General purpose funding		(105,549)	(72,096)	(74,449)
Law, order, public safety		(280,778)	(269,091)	(271,839)
Health		(173,569)	(117,688)	(140,465)
Education and welfare		(52,062)	(57,823)	(59,882)
Housing		(2,725,393)	(2,658,293)	(2,309,530)
Community amenities		(731,106)	(665,955)	(710,548)
Recreation and culture		(1,403,676)	(1,392,256)	(1,384,159)
Transport		(3,520,140)	(3,665,847)	(3,491,748)
Economic services		(996,153)	(885,397)	(915,954)
Other property and services		43,000	(165,360)	(54,748)
		(10,584,666)	(10,600,462)	(9,963,512)
Finance costs	6, 10(d)			
Health		(2,246)	(2,579)	(2,579)
Housing		(32,811)	(38,417)	(38,417)
Recreation and culture		(16,463)	(13,812)	(13,812)
Transport		(1,528)	(1,528)	(1,528)
		(53,048)	(56,336)	(56,336)
		(2,259,854)	(1,835,096)	(1,862,178)
Non-operating grants, subsidies and contributions	9	4,540,482	3,477,234	4,719,789
Profit on disposal of assets	4(b)	33,000	0	1,546
(Loss) on disposal of assets	4(b)	(117,500)	(23,610)	(60,189)
Net result		2,196,128	1,618,528	2,798,968
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,196,128	1,618,528	2,798,968

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

BUDGET FOR THE YEAR ENDED 30TH JUNE 2022

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, Natural Resource Management and Land Conservation, community development staff and programs, public toilets and cemeteries.

RECREATION AND CULTURE

Halls and Community Centres, Kevin O'Halloran Memorial Swimming Pool, Recreation Centres, parks & gardens, sport & recreation, 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 and The Kodja Place precinct, saleyards, water standpipes, truck wash down bay & 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 2022**

BY NATURE OR TYPE

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,285,732	3,978,335	4,031,475
Operating grants, subsidies and contributions		3,264,130	1,980,408	3,161,070
Fees and charges		1,450,162	1,322,367	1,450,587
Interest earnings		61,848	46,980	95,899
Goods and services tax		119,120	(11,105)	0
Other revenue		411,613	376,078	389,724
		9,592,605	7,693,063	9,128,755
Payments				
Employee costs		(4,496,390)	(4,529,260)	(4,206,345)
Materials and contracts		(1,404,546)	(2,145,131)	(2,447,462)
Utility charges		(301,950)	(331,449)	(334,550)
Interest expenses		(53,048)	(58,811)	(56,336)
Insurance expenses		(331,965)	(331,102)	(309,230)
Goods and services tax		0	0	(5,905)
Other expenditure		(927,770)	(66,113)	(725,181)
		(7,515,669)	(7,461,866)	(8,085,009)
Net cash provided by (used in) operating activities	3	2,076,936	231,197	1,043,746
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(616,833)	(9,167)	(240,000)
Payments for purchase of property, plant & equipment	4(a)	(2,462,316)	(1,905,610)	(2,291,026)
Payments for construction of infrastructure	4(a)	(6,616,051)	(2,316,021)	(6,171,219)
Non-operating grants, subsidies and contributions used for the development of assets	9	4,540,482	3,477,234	4,719,789
Proceeds from sale of plant & equipment	4(b)	319,000	176,200	128,080
Net cash provided by (used in) investing activities		(4,835,718)	(577,365)	(3,854,376)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(254,654)	(224,097)	(223,736)
Proceeds from new borrowings	6(b)	2,486,833	255,000	2,050,000
Net cash provided by (used in) financing activities		2,232,179	30,903	1,826,264
Net increase (decrease) in cash held		(526,604)	(315,265)	(984,366)
Cash at beginning of year		3,957,334	4,272,596	4,272,599
Cash and cash equivalents at the end of the year	3	3,430,730	3,957,331	3,288,233

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2022**

BY REPORTING PROGRAM

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	906,990	213,495	221,771
		906,990	213,495	221,771
Revenue from operating activities (excluding rates)				
Governance		36,450	36,389	39,500
General purpose funding		769,082	1,599,208	837,739
Law, order, public safety		55,970	58,889	59,853
Health		2,100	9,397	14,172
Education and welfare		18,100	8,529	17,950
Housing		2,339,000	2,349,376	2,285,960
Community amenities		386,180	367,883	364,274
Recreation and culture		97,180	62,804	78,870
Transport		57,000	10,273	77,000
Economic services		258,100	196,845	176,940
Other property and services		151,683	86,899	171,547
		4,170,845	4,786,492	4,123,805
Expenditure from operating activities				
Governance		(640,740)	(650,656)	(550,848)
General purpose funding		(105,549)	(72,096)	(74,449)
Law, order, public safety		(280,778)	(269,091)	(282,047)
Health		(175,815)	(120,267)	(143,044)
Education and welfare		(52,062)	(57,823)	(59,882)
Housing		(2,761,204)	(2,696,710)	(2,347,947)
Community amenities		(731,106)	(665,955)	(710,548)
Recreation and culture		(1,420,139)	(1,406,068)	(1,397,971)
Transport		(3,521,668)	(3,667,375)	(3,493,276)
Economic services		(996,153)	(885,397)	(915,954)
Other property and services		(70,000)	(188,970)	(104,071)
		(10,755,214)	(10,680,408)	(10,080,037)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(33,000)	0	(1,546)
Loss on disposal of assets	4(b)	117,500	23,610	60,189
Change in Provision for Doubtful Debt		2,000	0	2,000
(Increase)/decrease in deferred rates		0	(7,223)	0
Increase/(decrease) in Accrued Expenses		0	0	3,978
Depreciation on assets	5	3,471,562	3,443,580	3,310,228
Movement in employee benefit provisions & Accrued Interest		0	(57,036)	0
Amount attributable to operating activities		(2,119,317)	(2,277,490)	(2,359,612)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	4,540,482	3,477,234	4,719,789
Purchase land held for resale	4(a)	(616,833)	(9,167)	(240,000)
Purchase property, plant and equipment	4(a)	(2,462,316)	(1,905,610)	(2,291,026)
Purchase and construction of infrastructure	4(a)	(6,616,051)	(2,316,021)	(6,171,219)
Proceeds from disposal of assets	4(a)	319,000	176,200	128,080
Amount attributable to investing activities		(4,835,718)	(577,365)	(3,854,376)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(254,654)	(224,097)	(223,736)
Proceeds from new borrowings	6(b)	2,486,833	255,000	2,050,000
Transfer to / (from) Springhaven Bonds		0	(31,243)	0
Transfer (to) / from Restricted Cash		223,749	(223,749)	0
Transfers to cash backed reserves (restricted assets)	7(a)	(975,111)	(1,251,344)	(978,329)
Transfers from cash backed reserves (restricted assets)	7(a)	1,234,203	1,202,068	1,330,642
Amount attributable to financing activities		2,715,020	(273,365)	2,178,577
Budgeted deficiency before general rates		(4,240,015)	(3,128,220)	(4,035,411)
Estimated amount to be raised from general rates	1	4,240,015	4,035,210	4,035,411
Net current assets at end of financial year - surplus/(deficit)	2	0	906,990	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Unimproved Value (UV)	0.008053	472	398,825,525	3,211,742	300	100	3,212,142	3,059,713
Gross Rental Value (GRV)	0.132500	558	6,993,382	926,623	0	0	926,623	881,897
Sub-Totals		1,030	405,818,907	4,138,365	300	100	4,138,765	3,941,610
Minimum								
Minimum payment	\$							
Unimproved Value (UV)	750	62	3,154,425	46,500	0	0	46,500	39,600
Gross Rental Value (GRV)	750	75	294,413	56,250	0	0	56,250	54,720
Sub-Totals		137	3,448,838	102,750	0	0	102,750	94,320
		1,167	409,267,745	4,241,115	300	100	4,241,515	4,035,930
Discounts/concessions (Refer note 1(e))							(1,500)	(720)
Total amount raised from general rates							4,240,015	4,035,210
Specified area rates (Refer note 1(c))							0	0
Total rates							4,240,015	4,035,210

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 2021/22 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 2022**

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				
Single Full Payment	3/09/2021	-	0.00%	7.00%
Option two				
First Instalment	3/09/2021	-	0.00%	0.00%
Second Instalment	8/01/2022	9.00	5.50%	7.00%
Option three				
First Instalment	3/09/2021	-	0.00%	0.00%
Second Instalment	4/11/2021	9.00	5.50%	7.00%
Third Instalment	8/01/2022	9.00	5.50%	7.00%
Fourth Instalment	12/03/2022	9.00	5.50%	7.00%

	2021/22 Budget revenue	2020/21 Actual
	\$	\$
Instalment plan admin charge revenue	3,800	3,879
Instalment plan interest earned	10,000	10,160
Unpaid rates and service charge interest earned	31,000	30,133
	44,800	44,172

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire will not raise specified area rates for the year ended 30 June 2022.

(d) Service Charges

The Shire will not raise service charges for the year ended 30 June 2022.

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2021/22 Budget	2020/21 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Property Rates		100%	\$ 1,500	\$ 720	Specific Council Decision **\$1,500 partial waiving of rates equivalent to minimum rate of 2 vacant lots	Lot 2 & 3 Spring St, Kojonup - Community Medical Centre
			1,500	720		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

2. NET CURRENT ASSETS

Note	2021/22 Budget	2020/21 Actual
Composition of estimated net current assets		
	\$	\$
Current assets		
Cash - unrestricted	3 150,640	194,402
Cash - restricted reserves	3 3,280,091	3,762,932
Receivables	631,858	1,898,967
Inventories	817,799	236,281
	4,880,388	6,092,582
Less: current liabilities		
Trade and other payables	(2,854,494)	(3,291,690)
Long term borrowings	(2,013,326)	(231,147)
Provisions	(713,027)	(713,027)
	(5,580,847)	(4,235,864)
	(700,459)	1,856,718
Unadjusted net current assets		
Adjustments		
Less: Cash - restricted reserves	3 (3,280,091)	(3,762,932)
Less: Land held for resale	(809,799)	(192,966)
Less: Provision for Doubtful Debts	3,142	1,142
Add: Springhaven Lodge Bonds	2,047,145	2,047,145
Add: Springhaven Unit Bonds	640	640
Add: Employee Leave Provisions	713,027	713,027
Add: Current portion of borrowings	2,013,326	231,147
Add: Accrued Loan Interest	13,069	13,069
	0	906,990
Adjusted net current assets - surplus/(deficit)		

Reason for Adjustments

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER RECEIVABLES

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

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

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

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

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:

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash - unrestricted	\$ 150,640	\$ 194,402	\$ 150,640
Cash - restricted	3,280,091	3,762,932	3,137,593
	<u>3,430,731</u>	<u>3,957,334</u>	<u>3,288,233</u>

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

Plant Replacement	311,364	489,415	381,159
Economic Development	58,630	88,409	59,136
Employee Leave	235,956	225,393	227,068
Springhaven Lodge (Bonds)	2,047,145	2,047,145	2,078,388
Low Income Housing	74,278	67,409	49,823
Sporting Facility	18,358	78,163	12,412
Springhaven Building Upgrade & Renewal	136	18	290
Bushfire Communications	0	109,493	12,685
Landfill Waste Management	50,585	55,304	25,466
Energy Efficiency	0	4,131	0
Land Acquisition and Development	7,341	37,248	2,463
Community Grant Scheme	9,759	9,735	9,815
Independent Living Units	154,221	38,325	76,359
Youth	31,273	11,245	11,337
Natural Resource Management	70,157	111,578	65,001
Day Care Building Maintenance	14,782	12,052	12,129
Swimming Pool	40,483	20,432	20,467
Springhaven Equipment	16,504	6,488	6,542
Saleyards	1,210	39,511	15,209
RSL Hall Building Renewal	10,315	10,289	10,374
Benn Parade Multi-Facility	14,325	14,289	14,371
Townscape	35,395	25,332	15,401
Playgrounds & Parks	20,034	10,009	10,000
Memorial & Lesser Hall Upgrade & Renewal	7,148	12,118	12,100
The Kodja Place Building Upgrade & Renewal	14,635	9,611	9,600
Shire Office/Library Building Upgrade & Renewal	1,010	1,007	0
Sporting Complex Building Upgrade & Renewal	1,010	1,007	0
Netball Court Resurfacing	1,010	1,007	0
The Spring	16,010	1,007	0
Trails Network Construction	6,010	1,007	0
Works Depot Building Upgrade & Renewal	1,009	1,006	0
Unspent Grant & Contributions	0	223,749	0
	<u>3,270,091</u>	<u>3,762,932</u>	<u>3,137,595</u>

Reconciliation of net cash provided by operating activities to net result

Net result	2,196,128	1,618,528	2,798,968
Depreciation	3,471,562	3,443,580	3,310,228
(Profit)/loss on sale of asset	84,500	23,610	58,643
(Increase)/decrease in receivables	1,267,109	(141,388)	965,180
(Increase)/decrease in inventories	35,315	(19,353)	15,962
Increase/(decrease) in payables	(437,196)	(1,161,986)	(1,385,445)
Increase/(decrease) in employee provisions	0	(54,561)	0
Grants/contributions for the development of assets	(4,540,482)	(3,477,234)	(4,719,789)
Net cash from operating activities	<u>2,076,936</u>	<u>231,196</u>	<u>1,043,747</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 2022

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2021/22 Budget total	2020/21 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	0	0	0	0	0	0	1,264,748
Buildings - specialised	25,000		0		13,500	519,737	0	720,404	0	6,000	7,800	1,292,441	0	
Furniture and equipment	11,800		0		0	10,000	0	68,000	0	0	0	89,800	43,501	
Plant and equipment	0		0		0	0	0	0	1,080,075	0	0	1,080,075	597,361	
	36,800	0	0	0	13,500	529,737	0	788,404	1,080,075	6,000	7,800	2,462,316	1,905,610	
<i>Infrastructure</i>														
Infrastructure - Roads	0		0		0	0	0	0	3,338,694	0	0	3,338,694	2,316,021	
Infrastructure - Kerbing	0		0		0	0	0	0	25,000	0	0	25,000	0	
Infrastructure - Drainage	0		0		0	0	0	0	100,000	0	0	100,000	0	
Infrastructure - Footpaths	0		0		0	0	0	0	63,000	0	0	63,000	0	
Infrastructure - Parks	0		0		0	0	0	2,729,935	0	0	0	2,729,935	0	
Infrastructure - Other	8,000		109,767		0	0	70,521	0	0	171,135	0	359,423	0	
	8,000	0	109,767	0	0	0	70,521	2,729,935	3,526,694	171,135	0	6,616,051	2,316,021	
<i>Land Held for Resale</i>														
Land held for resale	0	0	0	0	0	0	0	0	0	616,833	0	616,833	9,167	
Total acquisitions	44,800	0	109,767	0	13,500	529,737	70,521	3,518,339	4,606,769	793,968	7,800	9,695,200	4,230,799	

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 2022**

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	2021/22 Budget		2020/21 Actual		2020/21 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	64,500	64,000	1,000	(1,500)	0	0	0	(658)
Law, order, public safety	0	0	0	0	0	0	0	(10,208)
Housing	21,000	21,000	3,000	(3,000)	0	0	0	0
Other property and services	318,000	234,000	29,000	(113,000)	0	(23,610)	1,546	(49,323)
	403,500	319,000	33,000	(117,500)	0	(23,610)	1,546	(60,189)
By Class								
<u>Property, Plant and Equipment</u>								
Plant and equipment	403,500	319,000	33,000	(117,500)	0	(23,610)	1,546	(60,189)
	403,500	319,000	33,000	(117,500)	0	(23,610)	1,546	(60,189)

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 D - Asset Disposal Details

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

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

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
	98,560	97,564	88,898
	41,492	41,142	44,987
	15,000	14,874	14,866
	16,430	24,813	16,554
	307,000	288,141	190,350
	25,730	26,724	25,755
	466,900	458,550	479,741
	1,896,500	1,908,233	1,845,444
	182,850	182,573	182,384
	421,100	400,966	421,249
	3,471,562	3,443,580	3,310,228
	270,000	258,290	200,000
	465,000	468,447	445,000
	17,000	15,292	10,800
	480,000	468,134	480,000
	1,300	1,408	1,000
	1,410,000	1,392,594	1,345,000
	100,000	107,540	100,000
	280,000	282,993	280,000
	53,500	53,620	53,500
	40,000	38,754	40,000
	23,000	23,253	23,000
	331,762	333,254	331,928
	3,471,562	3,443,580	3,310,228

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-21	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2021/22 Budget	2020/21 Actual	2021/22 Budget	2020/21 Actual	2021/22 Budget	2020/21 Actual
			\$	\$	\$	\$	\$	\$
Health								
Medical Centre Donation (137)	131,928	0	8,405	8,072	123,523	131,928	2,246	2,579
Housing								
Bagg Street Unit (135)	73,129	0	9,517	9,231	63,612	73,129	2,173	2,458
Aged Units - GSHI (139)	40,269	0	9,892	9,731	30,377	40,269	442	603
Staff Housing - GSHI (140)	914,071	0	58,234	55,929	855,837	914,071	15,563	17,868
GROH Housing - GSHI (138)	1,043,456	0	109,398	106,544	934,059	1,043,456	14,633	17,488
Staff Housing - GSHI (New)		55,000			55,000	0		
GROH Housing - GSHI (New)		55,000			55,000	0		
Recreation and culture								
Sports Complex (134)	232,212	0	16,344	15,566	215,868	232,212	11,272	12,050
Sports Complex Wall (136)	81,552	0	9,502	9,315	72,050	81,552	1,576	1,762
Netball Courts & Roof	0	1,390,000	0	0	1,390,000	0	0	0
Oval Lighting (142)	255,000		23,872	0	231,128	255,000	3,616	0
Harrison PI Toilets & Park	0	400,000	0	0	400,000	0	0	0
Transport								
Airstrip Lighting (141)	146,800	0	9,490	9,709	137,309	146,800	1,528	1,528
Economic services								
Land Development	0	586,833	0	0	586,833	0	0	0
	2,918,417	2,486,833	254,654	224,097	5,150,595	2,918,417	53,048	56,336
	2,918,417	2,486,833	254,654	224,097	5,150,595	2,918,417	53,048	56,336

All borrowing repayments will be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Staff Housing - GSHI	WATC	Fixed Interest	5	1.95	55,000	2,992	55,000	0
GROH Housing - GSHI	WATC	Fixed Interest	5	1.95	55,000	2,992	55,000	0
Netball Courts & Roof	WATC	Fixed Interest	20	1.95	1,390,000	295,304	1,390,000	0
Harrison PI Toilets & Park	WATC	Fixed Interest	10	1.95	400,000	42,207	400,000	0
Land Development	WATC	Fixed Interest	10	1.95	586,833	61,922	586,833	0
					2,486,833	405,417	2,486,833	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd	2021/22 Budget	Amount as at 30 June 2022
			\$	\$	\$
Oval Lighting (142)	Construction of Oval Lighting	2020/2021	132,483	132,483	0
			132,483	132,483	0

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	1,099	0
Total amount of credit unused	230,000	231,099	230,000
Loan facilities			
Loan facilities in use at balance date	5,150,595	2,918,417	4,713,417
Unused loan facilities at balance date	0	132,483	0

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 2022

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	489,415	583,024	(761,075)	311,364	375,326	550,662	(436,573)	489,415	375,326	553,753	(592,920)	336,159
Gravel Pits	0	0	0	0	32,288	8	(32,296)	0	32,288	323	(32,611)	0
Economic Development	88,409	221	(30,000)	58,630	88,253	156		88,409	88,253	883	(30,000)	59,136
Building Upgrade & Renewal	0	0	0	0	11,499	2	(11,501)	0	11,499	115	(11,614)	0
Historical Buildings	0	0	0	0	7,502	12	(7,514)	0	7,502	75	(7,577)	0
Employee Leave	225,393	10,563	0	235,956	205,018	20,375		225,393	205,018	22,050		227,068
Springhaven Lodge (Bonds)	2,047,145	0	0	2,047,145	2,078,388	300,000	(331,243)	2,047,145	2,078,388			2,078,388
Low Income Housing	67,409	16,869	(10,000)	74,278	41,409	26,000		67,409	41,409	18,914	(10,500)	49,823
Sporting Facility	78,163	20,195	(80,000)	18,358	49,913	50,120	(21,870)	78,163	49,913	50,499	(88,000)	12,412
Springhaven Building Upgrade & Renewal	18	5,118	(5,000)	136	15,487	6,538	(22,007)	18	15,487	20,939	(36,136)	290
Bushfire Communications	109,493	274	(109,767)	0	111,569	197	(2,273)	109,493	111,569	1,116	(100,000)	12,685
Landfill Waste Management	55,304	25,801	(30,521)	50,585	50,539	24,514	(19,749)	55,304	50,539	24,927	(50,000)	25,466
Kodja Place Tourist Precinct	0	0	0	0	950		(950)	0	950	10	(960)	0
Energy Efficiency	4,131	10	(4,141)	0	40,308	69	(36,246)	4,131	40,308	403	(40,711)	0
Land Acquisition and Development	37,248	93	(30,000)	7,341	27,191	10,057		37,248	27,191	10,272	(35,000)	2,463
Community Grant Scheme	9,735	24	0	9,759	9,718	17		9,735	9,718	97		9,815
Independent Living Units	38,325	127,896	(12,000)	154,221	133,078	119,490	(214,243)	38,325	133,078	115,881	(172,600)	76,359
Youth	11,245	20,028	0	31,273	11,225	20		11,245	11,225	112		11,337
Natural Resource Management	111,578	60,279	(101,700)	70,157	93,579	60,179	(42,180)	111,578	93,579	60,936	(89,514)	65,001
Day Care Building Maintenance	12,052	2,730	0	14,782	9,385	2,667		12,052	9,385	2,744		12,129
Swimming Pool	20,432	20,051	0	40,483	5,413	15,019		20,432	5,413	15,054		20,467
Springhaven Equipment	6,488	10,016	0	16,504	6,477	11		6,488	6,477	65		6,542
Saleyards	39,511	(38,301)	0	1,210	45,355	79	(5,923)	39,511	45,355	19,854	(50,000)	15,209
RSL Hall Building Renewal	10,289	26	0	10,315	10,271	18		10,289	10,271	103		10,374
Benn Parade Multi-Facility	14,289	36	0	14,325	10,268	4,021		14,289	10,268	4,103		14,371
Townscape	25,332	30,063	(20,000)	35,395	10,298	25,034	(10,000)	25,332	10,298	25,103	(20,000)	15,401
Playgrounds & Parks	10,009	10,025	0	20,034	0	10,009		10,009	0	10,000		10,000
Memorial & Lesser Hall Upgrade & Renew	12,118	30,030	(35,000)	7,148	4,600	15,018	(7,500)	12,118	4,600	15,000	(7,500)	12,100
The Kodja Place Building Upgrade & Rene	9,611	10,024	(5,000)	14,635	4,600	5,011		9,611	4,600	5,000		9,600
Shire Office/Library Building Upgrade & Re	1,007	3	0	1,010	0	1,007	0	1,007	0	0	0	0
Sporting Complex Building Upgrade & Rer	1,007	3	0	1,010	0	1,007	0	1,007	0	0	0	0
Netball Court Resurfacing	1,007	3	0	1,010	0	1,007	0	1,007	0	0	0	0
The Spring	1,007	15,003	0	16,010	0	1,007	0	1,007	0	0	0	0
Trails Network Construction	1,007	5,003	0	6,010	0	1,007	0	1,007	0	0	0	0
Works Depot Building Upgrade & Renewal	1,006	3	0	1,009	0	1,006	0	1,006	0	0	0	0
The Kodja Place Master Plan Implementat	0	10,000	0	10,000	0	0	0	0	0	0	0	0
	3,539,183	975,111	(1,234,203)	3,280,091	3,489,907	1,251,344	(1,202,068)	3,539,183	3,489,907	978,331	(1,375,643)	3,092,595

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

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	2020/2021	- 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	2020/2021	- to be used for major maintenance, upgrades and renewal of Shire owned buildings.
Historical Buildings	2020/2021	- 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	2021/2022	- 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	2020/2021	- 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'.
Energy Efficiency	2021/2022	- 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. <p style="margin-left: 40px;">to improve bio diversity, fauna habitat and natural resource management outcomes.</p>
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	2022	- 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.
Playgrounds & Parks	Ongoing	- to fund major asset renewal of playground equipment in public parks.
Memorial & Lesser Hall Upgrade & Renew	Ongoing	- to be used for major upgrade and capital renewal of the Memorial and Lesser Hall buildings.
The Kodja Place Building Upgrade & Rene	Ongoing	- to be used for major upgrade and capital renewal of The Kodja Place buildings.
Shire Office/Library Building Upgrade & Re	Ongoing	- to be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings;
Sporting Complex Building Upgrade & Rer	Ongoing	- to be used for major upgrade and capital renewal of the Sporting Complex Building;
Netball Court Resurfacing	Ongoing	- to fund the future replacement of the netball court playing surfaces.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes (Continued)

The Spring	Ongoing	- for major capital upgrades and improvements at the Kojonup Spring area;
Trails Network Construction	Ongoing	- to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Trails Master Plan and the Shire of Kojonup Trails Plan;
Works Depot Building Upgrade & Renewal	Ongoing	- for major upgrade and capital renewal of the Works & Services Depot buildings;
The Kodja Place Master Plan Implementat	Ongoing	- to fund the implementation of the recommendations contained within The Kodja Place Master Plan.

(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.

				2021/22 Budget amount to be used	2021/22 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	\$	\$
Youth Reserve	Spencer Street Youth Precinct	to fund development, planning and construction of a skate park, pump track and youth centre at the Spencer Street site.	Better define the use of these fund - refer Council motion 161/20 from 8 December 2020.	31,273	31,273
				31,273	31,273

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual
	\$	\$
Governance	250	184
General purpose funding	6,900	7,256
Law, order, public safety	4,300	4,121
Health	2,100	9,397
Education and welfare	3,100	2,727
Housing	927,000	841,047
Community amenities	320,830	293,376
Recreation and culture	37,550	34,698
Transport	0	975
Economic services	110,450	117,127
Other property and services	35,682	11,460
	1,448,162	1,322,367

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	710,872	1,554,141
Law, order, public safety	50,000	54,148
Health	0	0
Education and welfare	15,000	5,802
Housing	1,355,000	1,365,036
Community amenities	54,950	16,816
Recreation and culture	0	0
Transport	0	0
Economic services	6,400	30,000
Other property and services	24,000	15,125
	2,216,222	3,041,067
Non-operating grants, subsidies and contributions		
Education and welfare	6,750	0
Housing	282,000	1,067,049
Recreation and culture	1,249,127	1,102,236
Transport	2,902,605	1,257,949
Economic services	100,000	50,000
	4,540,482	3,477,234

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

10. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	8,848	6,113	34,899
- Other funds	12,000	574	22,000
Other interest revenue (refer note 1b)	41,000	40,293	39,000
	61,848	46,980	95,899
(b) Other revenue			
Reimbursements and recoveries	32,000	37,854	66,000
Other	379,613	338,224	323,724
	411,613	376,078	389,724
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	65,800	4,200	35,000
	65,800	4,200	35,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	53,048	56,336	56,336
	53,048	56,336	56,336
(e) Elected members remuneration			
Meeting fees	105,000	107,933	105,000
President's allowance	28,000	27,718	27,720
Deputy President's allowance	7,000	6,929	6,930
Travelling expenses	700	609	700
Telecommunications allowance	24,000	21,000	24,000
	164,700	164,189	164,350
(f) Write offs			
General rate	175	149	100
Fees and charges	2,000	0	2,000
	2,175	149	2,100
(g) Operating lease expenses			
Office equipment	1,416	1,416	1,416
	1,416	1,416	1,416

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.

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2021/22.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2021/22.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

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	100.0%

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

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

14. TRUST FUNDS

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

Detail	Balance 30-Jun-21	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-22
nil.	\$ 0	\$ 0	(\$) 0	\$ 0
	0	0	0	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022**

**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 2022**

15. BUDGET RATIOS

	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Forecast	2021/22 Budget
Operating Surplus	0.06	0.01	0.05	0.06	0.11	0.00
Funds After Operations	0.23	0.13	0.14	0.21	0.19	0.14
PPE	0.04	0.05	0.06	0.02	0.08	0.09
Infrastructure	0.72	0.00	0.01	0.01	0.03	0.07
Cash Reserves	0.30	0.24	0.17	0.21	0.14	0.12
Borrowings	0.05	0.05	0.03	0.04	0.33	0.61
Debt Servicing	0.01	0.01	0.01	0.01	0.03	0.04
Average Rates (UV)	\$ 5,082	\$ 5,291	\$ 5,376	\$ 5,604	\$ 5,881	\$ 6,102
Average Rates (GRV)	\$ 1,260	\$ 1,292	\$ 1,336	\$ 1,362	\$ 1,482	\$ 1,553

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

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

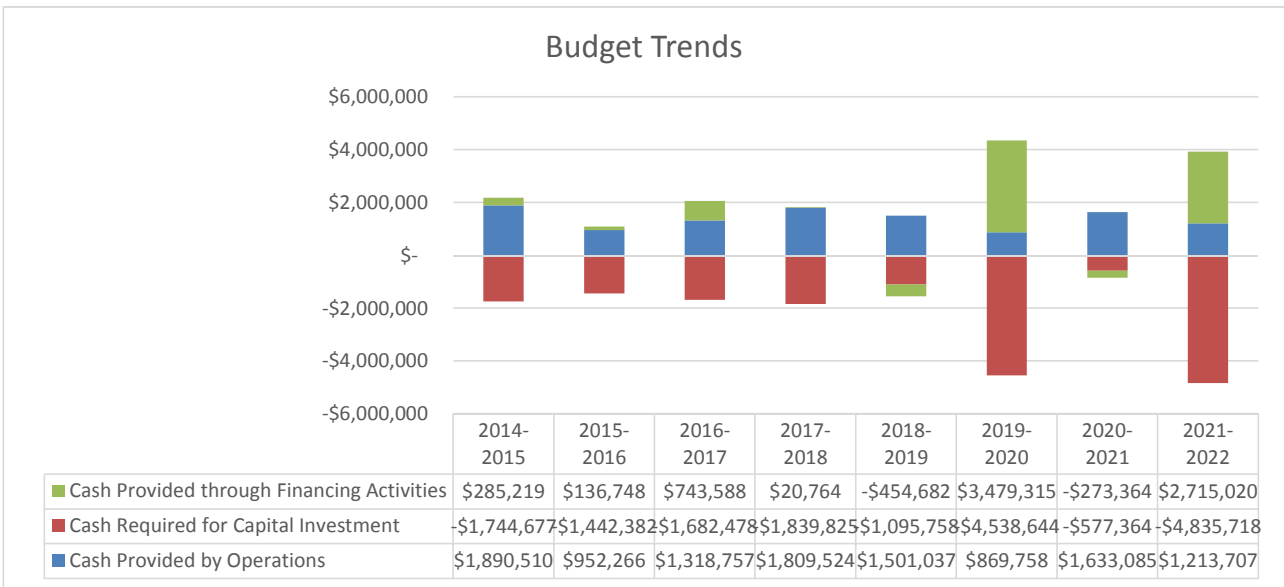
RATES RATIOS

Average Rates

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

BUDGET TRENDS:

The above graph shows the net budgeted results from operating, capital investment and financing through time. Ideally, the blue section would grow each year, and the green section would be below the line most years.

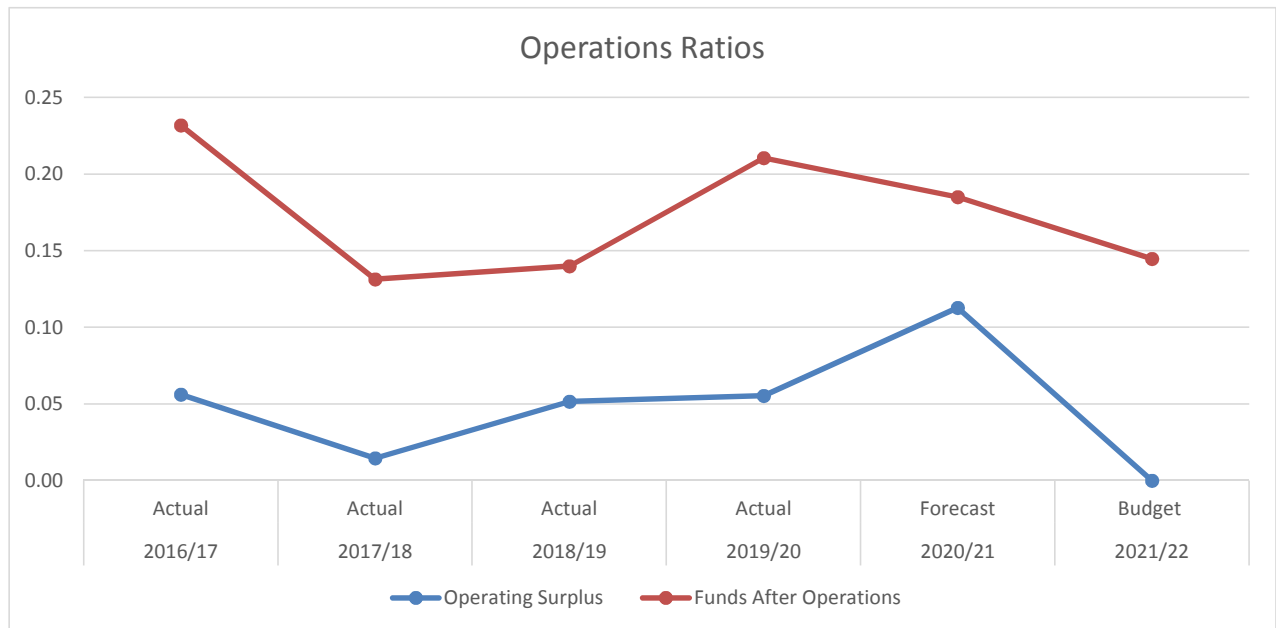


OPERATING SURPLUS RATIO:

- 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.

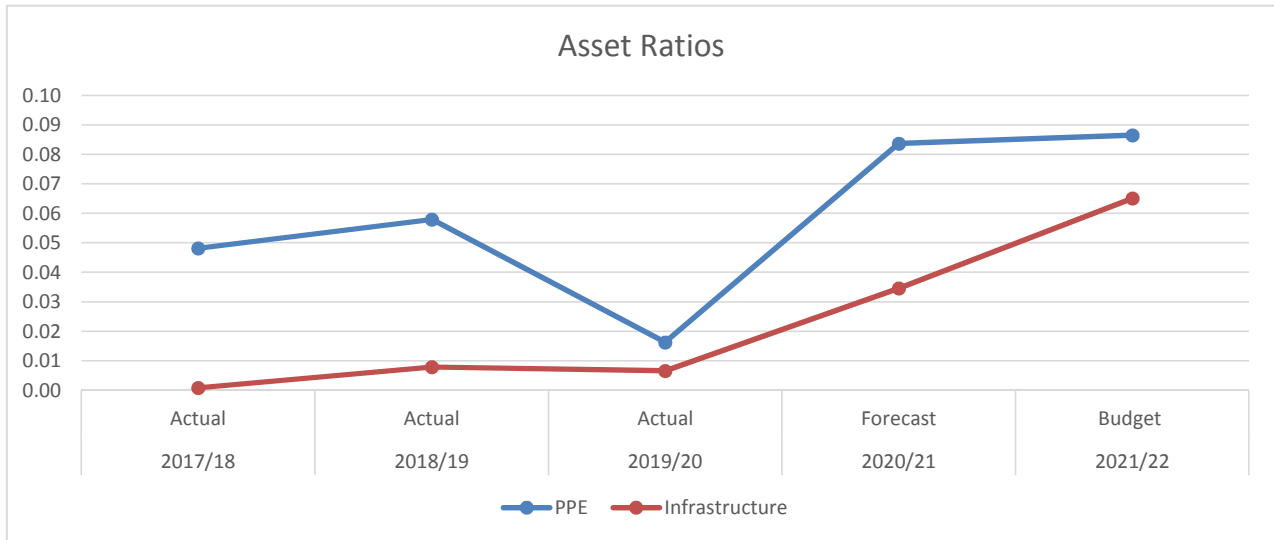
FUNDS AFTER OPERATIONS:

- 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:

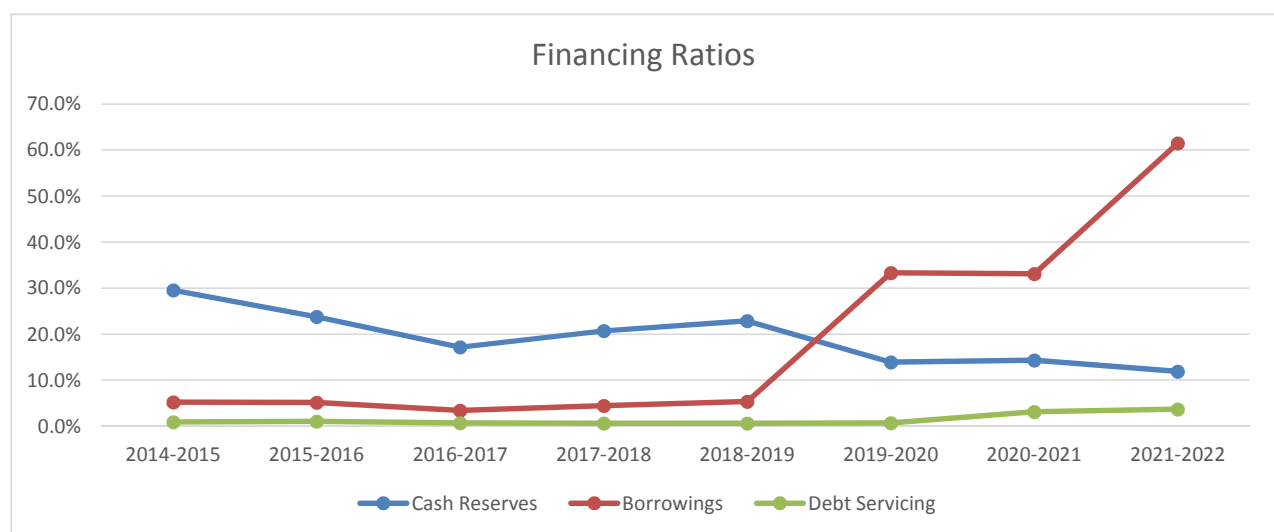
- An indicator of the level of cash reserves (minus Springhaven Lodge Bonds & Employee Leave) available to fund future activities. An increasing ratio suggests the local government has an improved overall capacity to fund capital acquisitions and support financing activities.

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.

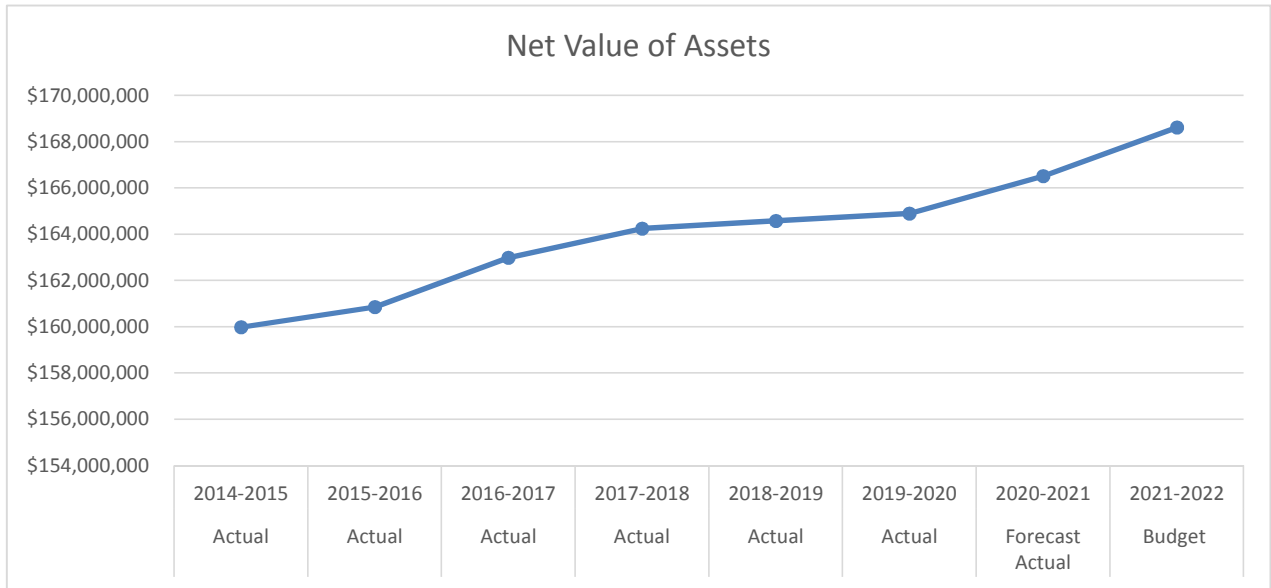
DEBT SERVICING:

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.



NET VALUE OF ASSETS:

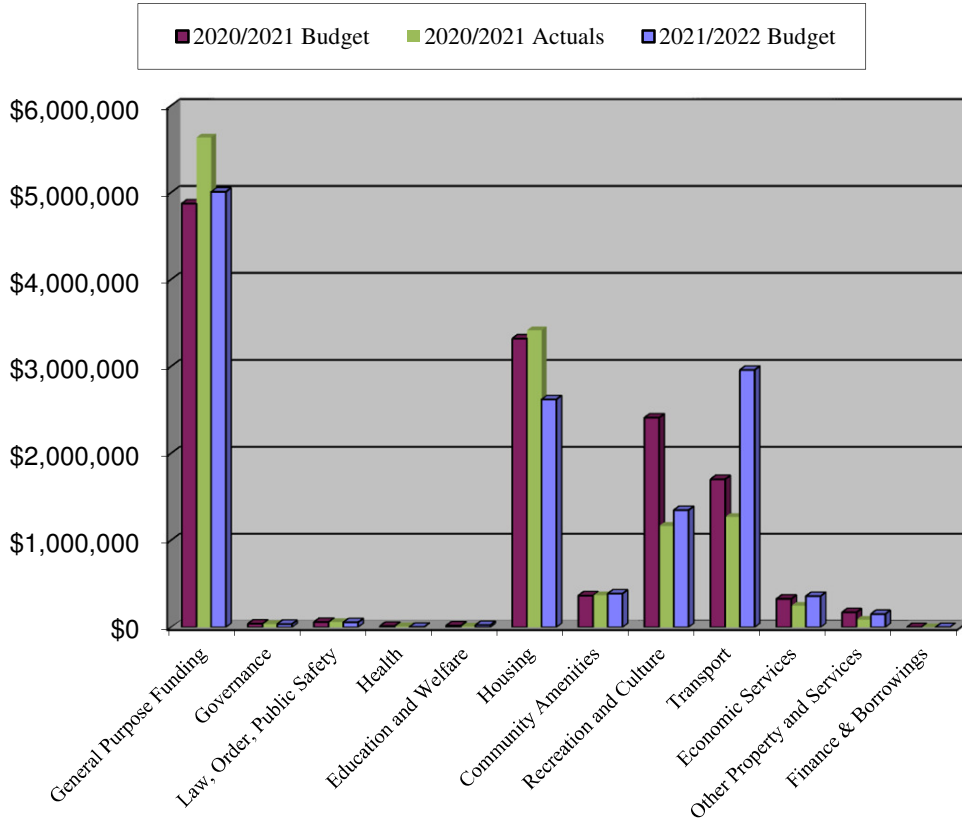
This ratio demonstrates whether the "value", or net worth, of the organisation" is increasing over time.



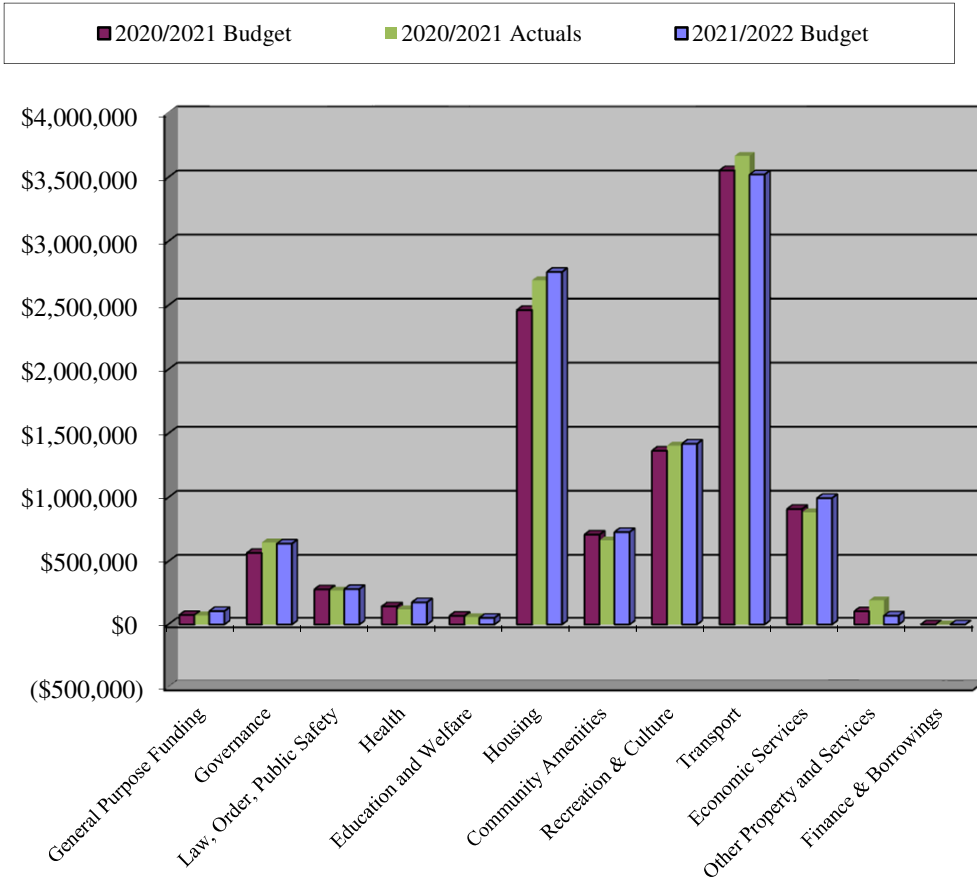
APPENDIX A

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.

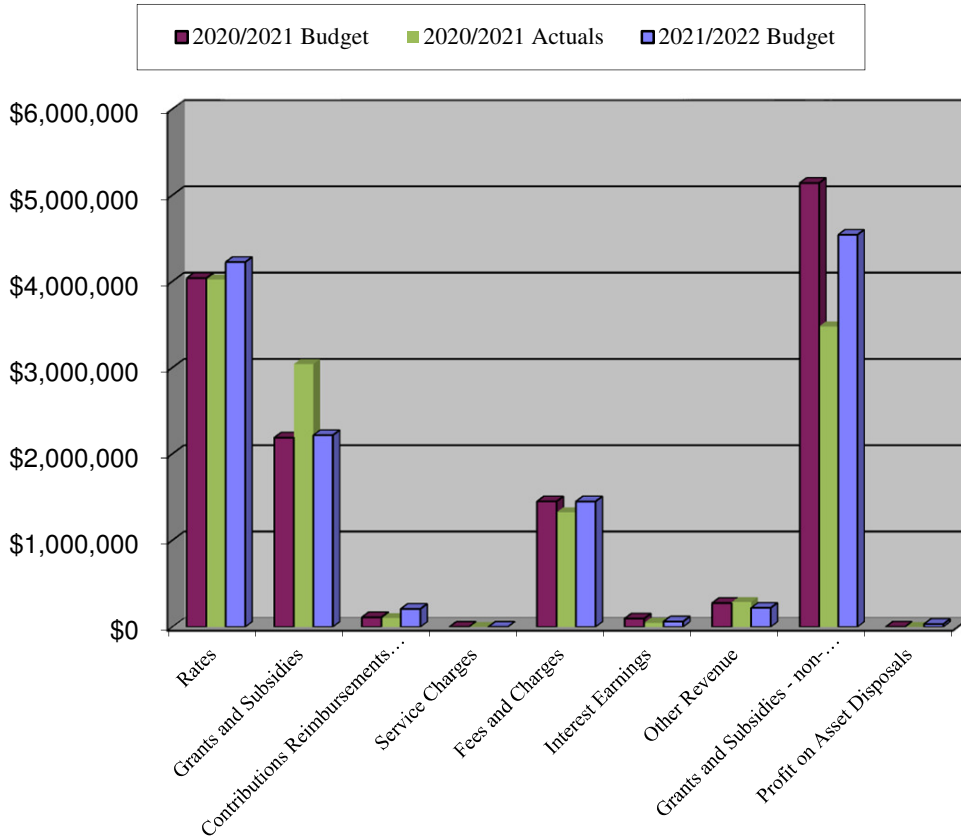
Operating Revenue (by Program)



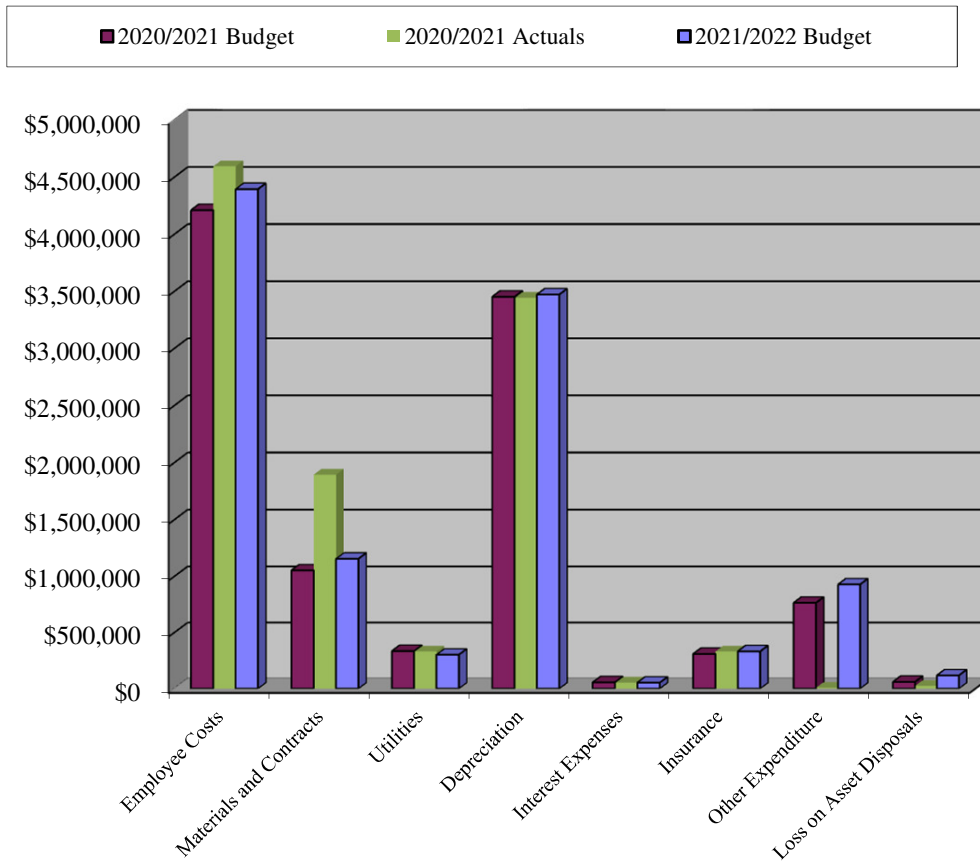
Operating Expenditure (by Program)



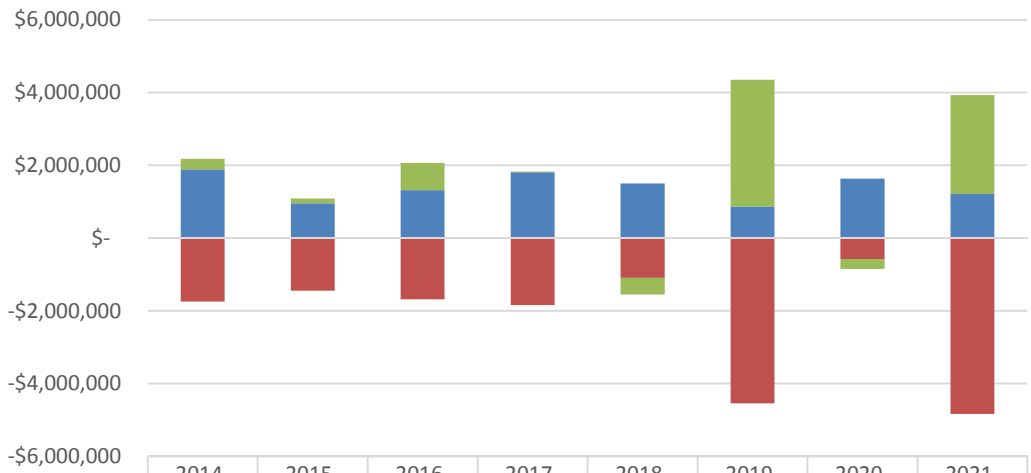
Operating Revenue (by Nature & Type)



Operating Expenditure (by Nature & Type)

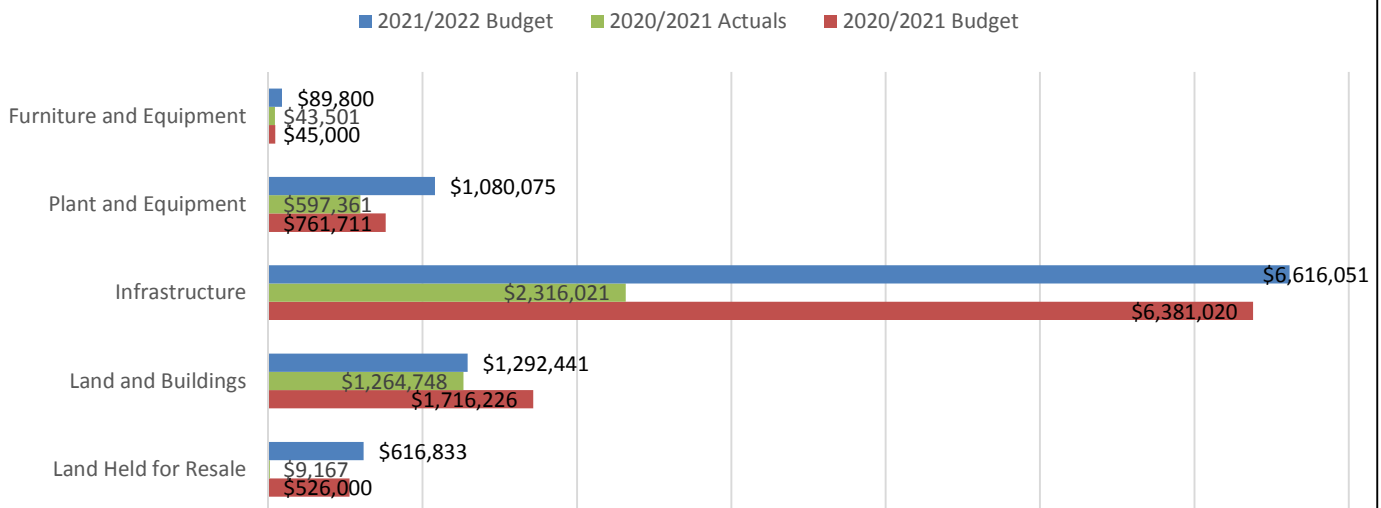


Financing Trends

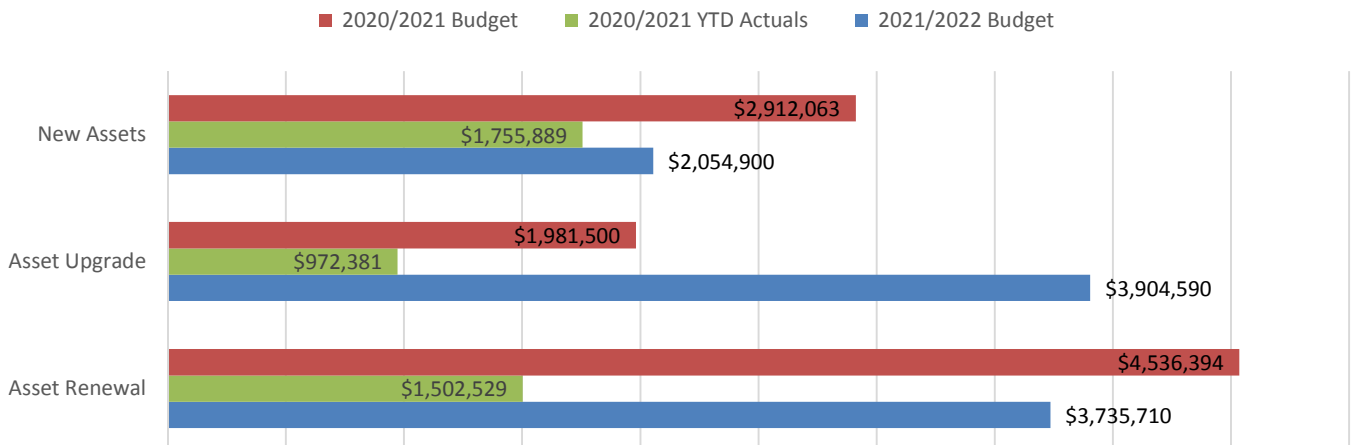


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Cash Provided through Financing Activities	\$285,219	\$136,748	\$743,588	\$20,764	-\$454,682	\$3,479,315	-\$273,364	\$2,715,020
Cash Required for Capital Investment	-\$1,744,677	-\$1,442,382	-\$1,682,478	-\$1,839,825	-\$1,095,758	-\$4,538,644	-\$577,364	-\$4,835,718
Cash Provided by Operations	\$1,890,510	\$952,266	\$1,318,757	\$1,809,524	\$1,501,037	\$869,758	\$1,633,085	\$1,213,707

Capital Expenditure - By Asset Class



Capital Expenditure - By Asset Investment Type



SHIRE OF KOJONUP
Statement of Comprehensive Income - By Program
Budget for the year ending 30 June 2022

	2020/2021 Budget \$	2020/2021 Actuals \$	Progress	2021/2022 Budget \$
INCOME STATEMENT - BY PROGRAM				
Operating Revenue				
General Purpose Funding	(\$4,873,150)	(\$5,634,418)	116%	(\$5,009,097)
Governance	(\$39,500)	(\$36,389)	92%	(\$36,450)
Law, Order, Public Safety	(\$59,853)	(\$58,889)	98%	(\$55,970)
Health	(\$14,172)	(\$9,397)	66%	(\$2,100)
Education and Welfare	(\$17,950)	(\$8,529)	48%	(\$24,850)
Housing	(\$3,320,544)	(\$3,416,425)	103%	(\$2,621,000)
Community Amenities	(\$364,274)	(\$367,883)	101%	(\$386,180)
Recreation and Culture	(\$2,410,233)	(\$1,165,040)	48%	(\$1,346,307)
Transport	(\$1,702,553)	(\$1,268,222)	74%	(\$2,959,605)
Economic Services	(\$326,940)	(\$246,845)	76%	(\$358,100)
Other Property and Services	(\$171,547)	(\$86,899)	51%	(\$151,683)
Finance & Borrowings	\$0	\$0		\$0
	(\$13,300,716)	(\$12,298,936)	92%	(\$12,951,342)
Operating Expenditure				
General Purpose Funding	\$74,449	\$72,096	97%	\$105,549
Governance	\$566,848	\$650,656	115%	\$640,740
Law, Order, Public Safety	\$278,547	\$269,091	97%	\$280,778
Health	\$143,044	\$120,267	84%	\$175,815
Education and Welfare	\$68,182	\$57,823	85%	\$52,062
Housing	\$2,463,447	\$2,696,710	109%	\$2,761,203
Community Amenities	\$711,308	\$665,955	94%	\$731,106
Recreation & Culture	\$1,365,972	\$1,406,068	103%	\$1,420,139
Transport	\$3,553,276	\$3,667,375	103%	\$3,521,668
Economic Services	\$910,694	\$885,397	97%	\$996,153
Other Property and Services	\$104,071	\$191,444	184%	\$70,000
Finance & Borrowings	\$0	(\$2,475)		\$0
	\$10,239,838	\$10,680,408	104%	\$10,755,214
	\$3,060,878	\$1,618,528		\$2,196,127
<i>Includes the following raised by Rates</i>	<i>\$4,035,931</i>	<i>\$4,020,644</i>		<i>\$4,221,677</i>

** NOTE: The figures in these Statements show 2020/2021 amended budget figures, whereas pages 1-31 show original budget figures.

SHIRE OF KOJONUP
Statement of Comprehensive Income - By Nature & Type
Budget for the year ending 30 June 2022

	NOTE	2020/2021 Budget \$	2020/2021 Actuals \$	Progress	2021/2022 Budget \$
Revenues from Ordinary Activities					
Rates		(\$4,037,714)	(\$4,021,892)	105%	(\$4,223,477)
Grants and Subsidies		(\$2,188,049)	(\$3,041,067)	101%	(\$2,216,222)
Contributions Reimbursements & Donations		(\$111,500)	(\$101,960)	187%	(\$208,100)
Service Charges		\$0	\$0		\$0
Fees and Charges		(\$1,448,587)	(\$1,322,367)	100%	(\$1,448,162)
Interest Earnings		(\$95,899)	(\$46,980)	64%	(\$61,848)
Other Revenue		(\$275,921)	(\$287,436)	80%	(\$220,051)
		<u>(\$8,157,670)</u>	<u>(\$8,821,701)</u>	103%	<u>(\$8,377,860)</u>
Expenses from Ordinary Activities					
Employee Costs		\$4,210,085	\$4,594,713	104%	\$4,394,696
Materials and Contracts		\$1,052,979	\$1,894,746	110%	\$1,156,723
Utilities		\$334,550	\$331,449	90%	\$301,950
Depreciation		\$3,452,287	\$3,443,580	101%	\$3,471,562
Interest Expenses		\$56,336	\$53,860	94%	\$53,048
Insurance		\$309,230	\$331,102	107%	\$331,965
Other Expenditure		\$764,181	\$7,347	121%	\$927,770
		<u>\$10,179,649</u>	<u>\$10,656,797</u>	104%	<u>\$10,637,714</u>
Sub-Total		<u>\$2,021,979</u>	<u>\$1,835,096</u>		<u>\$2,259,855</u>
Grants and Subsidies - non-operating		(\$5,141,500)	(\$3,477,234)	88%	(\$4,540,482)
Profit on Asset Disposals		(\$1,546)	\$0	2135%	(\$33,000)
Loss on Asset Disposals		\$60,189	\$23,610	195%	\$117,500
NET RESULT		<u>(\$3,060,878)</u>	<u>(\$1,618,528)</u>		<u>(\$2,196,127)</u>

SHIRE OF KOJONUP
Rate Setting Statement
Budget for the year ending 30 June 2022

	2020/2021 Budget \$	2020/2021 Actuals \$	Progress	2021/2022 Budget \$
Net Result from Operations:	\$3,060,878	\$1,618,528		\$2,196,127
Less Non-Operating Grants	(\$5,141,500)	(\$3,477,234)		(\$4,540,482)
Non Cash Items Written Back:				
(Profit)/Loss on Asset Disposals	\$58,643	\$23,610	40%	\$84,500
(Increase)/decrease in Deferred Rates	\$0	(\$7,223)		\$0
Increase/(decrease) in Accrued Expenses	\$0	\$0		\$0
Change in Provision for Doubtful Debts	\$2,000	\$0	0%	\$2,000
Accrued Leave & Loan Interest Provisions	\$0	\$31,824		\$0
Depreciation on Assets	\$3,452,287	\$3,443,580	100%	\$3,471,562
CASH PROVIDED BY OPERATIONS	\$1,432,308	\$1,633,085		\$1,213,707
CAPITAL INVESTMENT				
Capital Revenue				
Non-Operating Grants	\$5,141,500	\$3,477,234	68%	\$4,540,482
Proceeds from Disposal of Assets	\$184,080	\$176,200	96%	\$319,000
	\$5,325,580	\$3,653,434		\$4,859,482
Capital Expenditure				
Land Held for Resale	\$526,000	\$9,167		\$616,833
Land and Buildings	\$1,716,226	\$1,264,748	74%	\$1,292,441
Infrastructure	\$6,381,020	\$2,316,021	36%	\$6,616,051
Plant and Equipment	\$761,711	\$597,361	78%	\$1,080,075
Furniture and Equipment	\$45,000	\$43,501	97%	\$89,800
	\$9,429,958	\$4,230,799	45%	\$9,695,200
CASH REQUIRED FOR CAPITAL INVESTMENT	(\$4,104,378)	(\$577,364)		(\$4,835,718)
FINANCING ACTIVITIES				
Loans				
Repayment of Debentures	\$223,736	\$224,097	100%	\$254,654
Proceeds from New Debentures	(\$2,285,000)	(\$255,000)	11%	(\$2,486,833)
Self-Supporting Loan Principal Income	\$0	\$0		\$0
Repayment of Springhaven Unit Bonds	\$0	\$0		\$0
Fund Transfers				
Transfers to Reserves	\$978,331	\$1,251,344	128%	\$975,111
Transfers from Reserves	(\$1,375,643)	(\$1,202,068)	87%	(\$1,234,203)
Transfer from Springhaven Reserve	\$0	\$331,243		\$0
Transfer to Springhaven Reserve	\$0	(\$300,000)		\$0
Transfer from Restricted Monies	\$0	(\$3,508,485)		(\$223,749)
Transfer to Restricted Monies	\$0	\$3,732,234		\$0
CASH PROVIDED BY FINANCING ACTIVITIES	\$2,458,576	(\$273,364)		\$2,715,020
SUMMARY:				
SURPLUS/(DEFICIT) 1st JULY	\$213,495	\$213,495		\$906,991
Cash Provided by Operations	\$1,432,308	\$1,633,085		\$1,213,707
Cash Required for Capital Investment	(\$4,104,378)	(\$577,364)		(\$4,835,718)
Cash Provided through Financing Activities	\$2,458,576	(\$273,364)		\$2,715,020
Prior Year Debts Written Off/Provisions	\$0	\$0		\$0
CLOSING SURPLUS OR (DEFICIT)	\$2	\$995,851		(\$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 2022

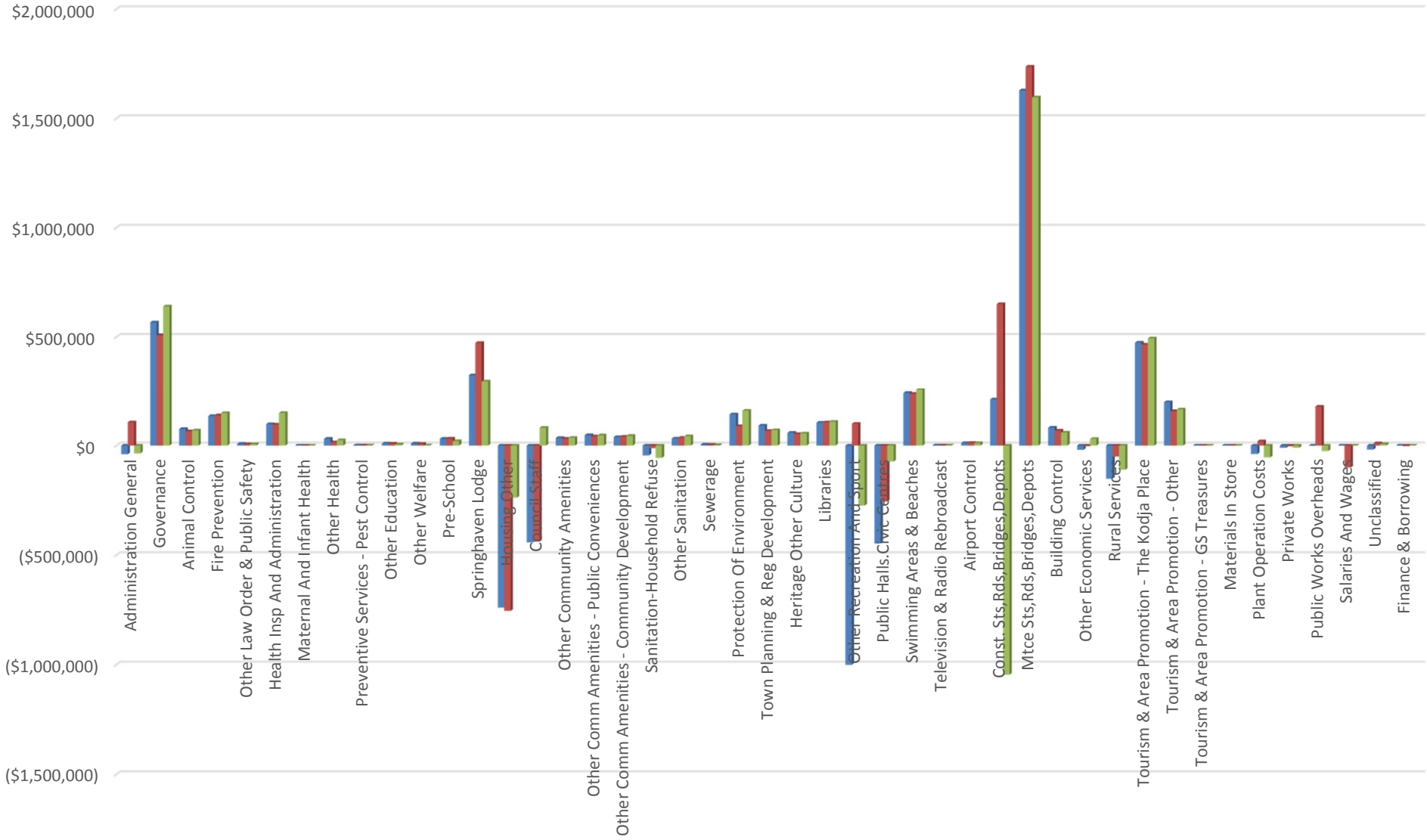
	2020/2021 Budget \$	2020/2021 Actual \$	2021/2022 Budget \$
SURPLUS / (DEFICIT) REPRESENTED BY:			
<u>Comprises:</u>			
Cash - Unrestricted	\$ 150,000	\$ 193,862	\$ 150,000
Cash - Restricted Cash (refer below)	\$ -	\$ 223,749	\$ -
Cash - Restricted Reserves	\$ 3,137,593	\$ 3,539,183	\$ 3,280,091
Cash - On Hand (Floats)	\$ 640	\$ 540	\$ 640
Stock on Hand	\$ 8,000	\$ 43,315	\$ 8,000
Sundry Debtors	\$ 300,000	\$ 1,347,908	\$ 300,000
Rates Debtors - Current	\$ 330,000	\$ 375,717	\$ 330,000
Other Debtors	\$ 5,000	\$ 124,120	\$ 5,000
<u>Less:</u>			
Sundry Creditors	\$ (713,640)	\$ (684,773)	\$ (713,640)
Tax Owed or (Payable)	\$ (10,000)	\$ (111,694)	\$ (10,000)
Builders Retention	\$ (30,000)	\$ (73,483)	\$ (30,000)
RAAP Grant (Creditor)	\$ -	\$ (247,986)	\$ -
Grants/Contr. Carried as Liabilities (AASB15)	\$ -	\$ -	\$ -
Payables and Provisions	\$ (40,000)	\$ 28,324	\$ (40,000)
<u>Add Back:</u>			
Cash Reserves (refer below)	\$ (3,137,593)	\$ (3,539,183)	\$ (3,280,091)
Restricted Cash:	\$ -	\$ (223,749)	\$ -
Adjustments			
CLOSING SURPLUS OR (DEFICIT)	\$ -	\$ 995,851	\$ -

SHIRE OF KOJONUP
Summary of Restricted Cash
Budget for the year ending 30 June 2022

	2020/2021			
	Budgeted Non-Operating Grants	Received as at 30 June 2021	LESS Funds Utilised	Closing Balance (Restricted Cash)
Opening Balance				
- Nil	\$ -	\$ -	\$ -	
Housing				
Spring H - Grant - DACS	\$ 12,646	\$ 12,646	\$ (12,646)	\$ -
GSHI Grant - RAAP & BBRF (Other Housing)	\$ 521,938	\$ 554,403	\$ (554,403)	\$ -
GSHI Grant - BBRF (Staff Housing)	\$ 500,000	\$ 500,000	\$ (500,000)	\$ -
Recreation & Culture				
LotteryWest (Playground/Gym/Shade)	\$ 449,657	\$ 35,950	\$ (35,950)	\$ -
CSRFF Grant (Netball Courts)	\$ 367,795	\$ -	\$ -	\$ -
Community Drought (Kojonup Park)	\$ 550,000	\$ 550,000	\$ (550,000)	\$ -
Community Drought (Netball Roof)	\$ 300,000	\$ 50,000	\$ (50,000)	\$ -
Grant - RLCIP (Kojonup Park)	\$ 100,000	\$ 100,000	\$ (100,000)	\$ -
Grant - RLCIP (Harrison Place)	\$ 250,000	\$ 52,375	\$ (22,613)	\$ 29,762
Grant - RLCIP (Memorial Hall)	\$ 313,911	\$ 313,911	\$ (297,393)	\$ 16,518
Transport				
Grant - MRWA Direct	\$ 162,975	\$ 150,982	\$ (150,982)	\$ -
Grant - Regional Road Group (RRG)				
- Reconstruct - Kojonup-Frankland Rd	\$ 93,333	\$ 37,333	\$ (22,214)	\$ 15,119
- Reconstruct - Kojonup-Darkan Rd	\$ 90,000	\$ 90,000	\$ (90,000)	\$ -
- Reconstruct - Benn Pde	\$ 213,333	\$ 213,334	\$ (213,334)	\$ -
- Widening - Shamrock Rd	\$ 200,000	\$ 160,000	\$ (160,000)	\$ -
- Kojonup/Frankland - Reseal	\$ 74,667	\$ 29,867	\$ (23,072)	\$ 6,795
- Bitumen Reseal - Kojonup Darkan Rd	\$ 74,667	\$ 74,066	\$ (74,066)	\$ -
- Bitumen Reseal - Broomehill Kojonup Rd	\$ 74,667	\$ 29,867	\$ (24,429)	\$ 5,437
- Failures - Kojonup-Darkan Rd	\$ 40,000	\$ 40,000	\$ (40,000)	\$ -
Grant - Roads to Recovery (R2R)	\$ 432,500	\$ 432,500	\$ (432,500)	\$ -
Grant - RLCIP	\$ 169,411	\$ -	\$ -	\$ -
Economic Services				
Community Drought Extension Program	\$ 150,000	\$ 50,000	\$ (32,365)	\$ 17,635
Unspent Loan Funds:				
Oval Lighting - Loan 142	\$ 255,000	\$ 255,000	\$ (122,517)	\$ 132,483
	\$ 5,396,500	\$ 3,732,234	\$ (3,508,485)	\$ 223,749

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

■ 2020/2021 Budget
 ■ 2020/2021 Actuals
 ■ 2021/2022 Budget



**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2022**

BY NATURE OR TYPE

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	2	906,990	213,495
		906,990	221,771
Revenue from operating activities (excluding rates)			
Operating grants, subsidies and contributions	9	2,216,222	3,041,067
Fees and charges	8	1,448,162	1,448,587
Interest earnings	10(a)	61,848	46,980
Other revenue	10(b)	411,613	376,078
Profit on asset disposals	4(b)	33,000	0
		4,170,845	4,786,492
		4,170,845	4,123,805
Expenditure from operating activities			
Employee costs		(4,394,696)	(4,594,713)
Materials and contracts		(1,156,723)	(1,864,746)
Utility charges		(301,950)	(331,449)
Depreciation on non-current assets	5	(3,471,562)	(3,443,580)
Interest expenses	10(d)	(53,048)	(56,336)
Insurance expenses		(331,965)	(331,102)
Other expenditure		(927,770)	(34,871)
Loss on asset disposals	4(b)	(117,500)	(23,610)
		(10,755,214)	(10,680,407)
		(10,755,214)	(10,080,038)
Operating activities excluded from budget			
(Profit) on asset disposals	4(b)	(33,000)	0
Loss on disposal of assets	4(b)	117,500	23,610
Change in Provision for Doubtful Debt		2,000	0
(Increase)/Decrease in Deferred Rates		0	(7,223)
Current liabilities not expected to be cleared at end of year		0	0
Depreciation on assets	5	3,471,562	3,443,580
Movement in employee benefit provisions (non-current)		0	(57,036)
		(2,119,317)	(2,277,489)
		(2,119,317)	(2,359,613)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9	4,540,482	3,477,234
Purchase land held for resale	4(a)	(616,833)	(9,167)
Purchase property, plant and equipment	4(a)	(2,462,316)	(1,905,610)
Purchase and construction of infrastructure	4(a)	(6,616,051)	(2,316,021)
Proceeds from disposal of assets	4(b)	319,000	176,200
		(4,835,718)	(577,365)
		(4,835,718)	(3,854,376)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(254,654)	(224,097)
Proceeds from new borrowings	6	2,486,833	255,000
Transfers from Restricted Cash		223,749	(223,749)
Transfers to/(from) Springhaven Bonds		0	(31,243)
Transfers to cash backed reserves (restricted assets)	7(a)	(975,111)	(1,251,344)
Transfers from cash backed reserves (restricted assets)	7(a)	1,234,203	1,202,068
		2,715,020	(273,365)
		2,715,020	2,178,577
Budgeted deficiency before general rates		(4,240,015)	(3,128,219)
Estimated amount to be raised from general rates	1	4,240,015	4,035,210
Net current assets at end of financial year - surplus/(deficit)	2	0	906,991
		0	0

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

SHIRE OF KOJONUP
DETAILED OPERATING ACCOUNTS
Budget for the year ending 30 June 2022

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
3. GENERAL PURPOSE FUNDING								
General Purpose Grants								
1302	Grants Commission Submission	Exp.	MCCS	MCCS	\$0	\$0	100%	\$0
					\$0	\$0		\$0
1333	Grant - Fags - Untied Portion	Inc.	MCCS	MCCS	(\$413,163)	(\$849,576)	206%	(\$409,913)
1343	Grant - Fags - Roads	Inc.	MCCS	MCCS	(\$314,174)	(\$704,565)	224%	(\$300,959)
					(\$727,337)	(\$1,554,141)	214%	(\$710,872)
Other General Purpose Income								
1373	Interest On Investment	Inc.	MCCS	SFO	(\$22,000)	(\$574)	3%	(\$12,000)
1393	Interest On Reserves	Inc.	MCCS	SFO	(\$34,899)	(\$6,113)	18%	(\$8,848)
					(\$56,899)	(\$6,686)	12%	(\$20,848)
Rate Revenue								
1092	Rates Written Off/Refunded	Exp.	MCCS	SFO	\$100	\$149	149%	\$175
1102	Rates Discount Allowed	Exp.	MCCS	SFO	\$1,000	\$0	0%	\$0
1104	Rates Incentive Prize	Exp.	MCCS	SFO	\$0	\$0		\$5,000
1112	Admin Alloc To Rates (Cash)	Exp.	MCCS	MCCS	\$13,434	\$13,333	99%	\$15,452
1122	Admin Alloc To Rates (Non Cash)	Exp.	MCCS	MCCS	\$1,206	\$1,609	133%	\$1,373
1132	Rating Salaries	Exp.	MCCS	SFO	\$37,500	\$37,905	101%	\$38,300
1162	Superannuation	Exp.	MCCS	SFO	\$5,600	\$5,553	99%	\$6,000
1182	Postage, Printing & Stationary	Exp.	MCCS	SFO	\$1,500	\$1,037	69%	\$2,700
1192	Rating Valuations	Exp.	MCCS	SFO	\$11,000	\$11,115	101%	\$33,000
1202	Title Searches	Exp.	MCCS	SFO	\$650	\$528	81%	\$650
1222	Insurance - Emp Cost (Rates)	Exp.	MCCS	SFO	\$460	\$867	188%	\$900
1262	Legal Costs Incurred - Rates *	Exp.	MCCS	SFO	\$2,000	\$0	0%	\$2,000
					\$74,449	\$72,096	97%	\$105,549
1003	Rates Levied All Areas	Inc.	MCCS	SFO	(\$4,035,931)	(\$4,020,644)	100%	(\$4,221,677)
1013	Ex Gratia Rates	Inc.	MCCS	SFO	(\$1,583)	(\$1,397)	88%	(\$1,400)
1023	Interim Rates	Inc.	MCCS	SFO	(\$100)	\$0	0%	(\$300)
1043	Non Payment Penalty	Inc.	MCCS	SFO	(\$30,000)	(\$30,133)	100%	(\$31,000)
1053	Back Rates Levied	Inc.	MCCS	SFO	(\$100)	\$0		(\$100)
1063	Instalment Interest Charges	Inc.	MCCS	SFO	(\$9,000)	(\$10,160)	113%	(\$10,000)
1073	Instalment Administration Fee	Inc.	MCCS	SFO	(\$4,200)	(\$3,879)	92%	(\$3,800)
1263	Legal Costs Recovered - Rates *	Inc.	MCCS	SFO	(\$1,000)	\$0	0%	(\$2,000)
1273	Esl Levy Admin Fee	Inc.	MCCS	SFO	(\$4,000)	(\$4,000)	100%	(\$4,000)
1283	Settlement & Search Charges	Inc.	MCCS	SFO	(\$3,000)	(\$3,377)	113%	(\$3,100)
					(\$4,088,914)	(\$4,073,591)	100%	(\$4,277,377)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
4. GOVERNANCE								
Administration General								
003D	Depreciation (Sch 4)	Exp.	MCCS	SFO	\$89,369	\$89,030	100%	\$90,000
003A	Annual Leave Accrual	Exp.	MCCS	MCCS	\$0	(\$14,765)		\$0
003L	Long Service Leave Accrual	Exp.	MCCS	MCCS	\$0	\$33,009		\$0
1842	Loss on Sale of Assets	Exp.	MCCS	SFO	\$0	\$0		\$1,500
1852	Salaries - Admin	Exp.	MCCS	MCCS	\$825,000	\$866,339	105%	\$900,000
1882	Superannuation - Admin	Exp.	MCCS	MCCS	\$112,000	\$125,339	112%	\$115,000
1892	Staff Insurances	Exp.	MCCS	MCCS	\$20,000	\$18,201	91%	\$19,000
1902	FBT Admin Staff	Exp.	MCCS	SFO	\$13,500	\$9,610	71%	\$14,000
1912	Conference & Training	Exp.	MCCS	MCCS	\$21,500	\$29,986	139%	\$22,700
2174	COVID-19 Special Leave	Exp.	MCCS	MCCS	\$1,000	\$0	0%	\$0
1921	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$15,000	\$31,972	213%	\$30,000
1922	Advertising	Exp.	MCCS	MCCS	\$3,500	\$5,508	157%	\$3,500
1931	Occupational Risk Co-Ordinator Costs	Exp.	MCCS	SAO	\$14,000	\$14,048	100%	\$14,500
1932	Occ Health & Safety	Exp.	MCCS	SAO	\$3,000	\$13,469	449%	\$3,500
1942	Staff Uniforms	Exp.	MCCS	MCCS	\$4,000	\$4,712	118%	\$4,000
1952	Admin Staff Costs - Other	Exp.	MCCS	MCCS	\$6,500	\$15,890	244%	\$10,500
1957	Office - Building Maintenance	Exp.	MCCS	BMC	\$8,500	\$7,389	87%	\$8,500
1958	Office - Cleaning & Assoc	Exp.	MCCS	SH	\$22,500	\$22,820	101%	\$22,500
1959	Office - Utility Charges	Exp.	MCCS	MCCS	\$9,000	\$8,003	89%	\$8,000
1962	Office - Gardens Maintenance	Exp.	MCCS	SH	\$5,120	\$5,415	106%	\$5,500
1972	Office - Printing & Stationery	Exp.	MCCS	MCCS	\$16,000	\$28,988	181%	\$23,000
2004	Office - Insurance.	Exp.	MCCS	MCCS	\$28,000	\$29,927	107%	\$31,000
2002	Office - Equipment Maintenance	Exp.	MCCS	MCCS	\$500	\$0		\$500
1982	Telephone & Internet	Exp.	MCCS	MCCS	\$25,000	\$27,134	109%	\$25,000
2006	Donations CEO discretion	Exp.	MCCS	CEO	\$2,000	\$0	0%	\$2,000
2008	Donations - Council	Exp.	MCCS	CEO	\$2,000	\$2,040	102%	\$2,000
2012	Non Capital Purchases	Exp.	MCCS	MCCS	\$5,000	\$953	19%	\$5,000
2022	Bank Charges	Exp.	MCCS	MCCS	\$16,500	\$14,953	91%	\$16,000
2032	Postage & Freight	Exp.	MCCS	MCCS	\$5,500	\$4,640	84%	\$4,500
2042	ICT Support	Exp.	MCCS	MCCS	\$65,000	\$69,956	108%	\$20,000
1992	ICT Software Licensing Fees	Exp.	MCCS	MCCS	\$0	\$0		\$55,000
2043	ICT Website (Subscription & Upgrades)	Exp.	MCCS	MCCS	\$10,000	\$8,856	89%	\$10,000
2044	ICT Hardware Purchases (<\$5,000)	Exp.	MCCS	MCCS	\$15,000	\$15,548	104%	\$15,000
2046	ICT Payroll Software Implementation	Exp.	MCCS	MCCS	\$0	\$0		\$45,000
2278	Security Monitoring	Exp.	MCCS	BMC	\$750	\$420	56%	\$750
2052	Admin Vehicle Expenses	Exp.	MCCS	MCCS	\$17,000	\$17,803	105%	\$17,000
2062	Admin Legal Expenses	Exp.	MCCS	CEO	\$3,000	\$535	18%	\$5,000
2072	Consultants Special Projects	Exp.	MCCS	CEO	\$10,000	\$22,025	220%	\$15,000
2274	HR/IR Consultants	Exp.	MCCS	CEO	\$44,500	\$34,859	78%	\$20,000
2277	Finance Consultants & Advice	Exp.	MCCS	MCCS	\$15,000	\$13,820	92%	\$15,000
2287	Fair Value Revaluations	Exp.	MCCS	MCCS	\$0	\$0		\$30,000
2275	Records Management (incl. 5.1.3)	Exp.	MCCS	MCCS	\$8,000	\$0	0%	\$5,000
2092	Misc Expense - Admin	Exp.	MCCS	MCCS	\$2,500	\$4,827	193%	\$2,200
2172	Less Admin Non Cash Realloc	Exp.	MCCS	MCCS	(\$89,369)	(\$107,274)	120%	(\$91,500)
2182	Less Admin Cash Exp Realloc	Exp.	MCCS	MCCS	(\$1,375,370)	(\$1,333,256)	97%	(\$1,545,150)
					\$0	\$142,729		\$0
2053	Sundry Income	Inc.	MCCS	MCCS	(\$500)	(\$168)	34%	(\$200)
2083	Police Licencing - Commissions	Inc.	MCCS	MCCS	(\$38,000)	(\$36,037)	95%	(\$35,000)
2143	Photocopying	Inc.	MCCS	MCCS	(\$1,000)	(\$184)	18%	(\$250)
					(\$39,500)	(\$36,389)	92%	(\$35,450)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
Governance								
002D	Depreciation (Sch 4)	Exp.	CEO	SFO	\$8,529	\$8,534	100%	\$8,560
102P	Loss On Sale Of Assets (Gov)	Exp.	CEO	SFO	\$658	\$0		\$0
1502	Members Attendance Fees	Exp.	CEO	MCCS	\$105,000	\$107,933	103%	\$105,000
1508	Members Travelling	Exp.	CEO	MCCS	\$700	\$609	87%	\$700
1512	Members Conference Expenses	Exp.	CEO	MCCS	\$10,000	\$4,709	47%	\$10,000
1522	Members Communication Exp	Exp.	CEO	MCCS	\$24,000	\$21,000	88%	\$24,000
1532	Election & Poll Expenses	Exp.	CEO	MCCS	\$0	\$0		\$9,000
1542	Presidents/Dep Allowances	Exp.	CEO	MCCS	\$34,650	\$34,647	100%	\$35,000
1562	Refreshments & Functions - Council	Exp.	CEO	CEO	\$6,000	\$9,759	163%	\$7,000
1572	Refreshments & Functions - Staff	Exp.	CEO	CEO	\$2,500	\$3,706	148%	\$3,300
1578	Council - Special Visits	Exp.	CEO	CEO	\$400	\$166	42%	\$300
1582	Council - Chambers Maintenance	Exp.	CEO	CEO	\$0	\$685		\$0
1592	Members Insurance	Exp.	CEO	MCCS	\$7,700	\$8,275	107%	\$8,400
1602	Subscriptons	Exp.	CEO	CEO	\$12,500	\$13,995	112%	\$14,000
1612	Misc Expenses - Members Of Council	Exp.	CEO	CEO	\$500	\$85	17%	\$500
1624	Integrated Planning Expense	Exp.	CEO	CEO	\$10,000	\$316	3%	\$15,000
2075	VROC - Shared Services	Exp.	CEO	CEO	\$2,000	\$59	3%	\$2,000
2078	VROC - Projects	Exp.	CEO	CEO	\$5,000	\$1,117	22%	\$5,000
1632	Vehicle Operating Expenses	Exp.	CEO	MCCS	\$4,000	\$2,246	56%	\$3,000
1792	Legal Costs	Exp.	CEO	CEO	\$3,000	\$8,507	284%	\$4,000
1662	Audit Fees	Exp.	CEO	MCCS	\$35,000	\$4,200	12%	\$65,800
1702	Admin Allocated To Gov. (Cash)	Exp.	CEO	MCCS	\$282,674	\$266,651	94%	\$309,030
1712	Admin Allocated To Gov. (Non Cash)	Exp.	CEO	MCCS	\$10,037	\$10,727	107%	\$9,150
1772	Doubtful Debt Expenses-Provision	Exp.	CEO	MCCS	\$2,000	\$0	0%	\$2,000
					\$566,848	\$507,927	90%	\$640,740
002P	Profit On Sale Of Assets (Gov)	Inc.	CEO	SFO	\$0	\$0		(\$1,000)
					\$0	\$0		(\$1,000)
5. LAW, ORDER & PUBLIC SAFETY								
Animal Control								
005D	Depreciation (Sch 5)	Exp.	MRS	SFO	\$530	\$530	100%	\$540
005P	Loss on Sale of Asset (Sch 5)	Exp.	MRS	SFO	\$10,208	\$0	0%	\$0
2492	Salaries (Ac)	Exp.	MRS	BMC	\$23,500	\$22,184	94%	\$25,000
2522	Superannuation	Exp.	MRS	BMC	\$15,800	\$15,753	100%	\$16,000
2532	Other Employment Costs	Exp.	MRS	BMC	\$1,900	\$4,631	244%	\$1,900
2542	Conference & Training	Exp.	MRS	BMC	\$1,850	\$0	0%	\$1,850
2552	Ranger Vehicle	Exp.	MRS	BMC	\$3,500	\$7,063	202%	\$3,500
2553	FBT Law Order & Public Safety	Exp.	MRS	SFO	\$1,150	\$1,065	93%	\$1,150
2562	Dog Control Expenses	Exp.	MRS	BMC	\$1,400	\$1,344	96%	\$1,400
2572	Dog Pound - Operational & Mtce Expenses	Exp.	MRS	BMC	\$3,400	\$41	1%	\$2,500
2582	Other Animal Control	Exp.	MRS	BMC	\$1,000	\$52	5%	\$1,050
2583	Cat Control Expenses	Exp.	MRS	BMC	\$500	\$1,605	321%	\$1,100
2592	Audit of Dog & Cat Register	Exp.	MRS	BMC	\$1,500	\$1,360	91%	\$1,500
2602	Admin Realloc - Cash (Animal)	Exp.	MRS	MCCS	\$13,434	\$13,333	99%	\$15,452
2612	Admin Realloc - Non Cash (A.C.)	Exp.	MRS	MCCS	\$804	\$1,073	133%	\$915
					\$80,475	\$70,033	87%	\$73,857
2653	Fines & Penalties - Dog Act	Inc.	MRS	BMC	(\$600)	(\$620)	103%	(\$620)
2663	Impounding Fees - Dogs	Inc.	MRS	BMC	(\$500)	(\$330)	66%	(\$500)
2673	Dog Registration Fees	Inc.	MRS	BMC	(\$2,600)	(\$3,373)	130%	(\$3,000)
2674	Cat Registration Fees	Inc.	MRS	BMC	(\$750)	(\$145)	19%	(\$500)
					(\$4,450)	(\$4,468)	100%	(\$4,620)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
							100%	
Fire Prevention								
004D	Depreciation (Sch 5)	Exp.	MRS	SFO	\$40,957	\$40,612	99%	\$40,952
2272	Emergency Operating Expenses	Exp.	MRS	PEMO	\$5,000	\$11,991	240%	\$5,000
2271	Emergency Operations Room - Storage	Exp.	MRS	PEMO	\$4,000	\$0	0%	\$5,000
2281	Community Emergency Services Manager	Exp.	MRS	PEMO	\$20,000	\$14,910	75%	\$22,000
2292	Fire Hazard Reduction	Exp.	MRS	MWS	\$20,000	\$27,444	137%	\$20,000
2302	Ground & Aerial Inspections	Exp.	MRS	PEMO	\$4,000	\$3,691	92%	\$4,000
2322	Administration Costs	Exp.	MRS	PEMO	\$1,800	\$3,223	179%	\$2,000
2342	Firefighting - Shire Resources	Exp.	MRS	CEO	\$3,500	\$5,852	167%	\$4,000
2372	Brigade Expenses	Exp.	MRS	PEMO	\$50,010	\$43,823	88%	\$50,000
2382	Admin Realloc - Cash (Fire)	Exp.	MRS	MCCS	\$40,301	\$39,998	99%	\$46,355
2442	Admin Realloc - Non Cash (Fire)	Exp.	MRS	MCCS	\$804	\$1,073	133%	\$915
					\$190,372	\$192,616	101%	\$200,222
2363	Fines & Penalties	Inc.	MRS	BMC	(\$1,000)	\$0	0%	(\$1,000)
2373	ESL Levy Funding	Inc.	MRS	PEMO	(\$54,053)	(\$54,148)	100%	(\$50,000)
2383	Sale Of Fire Maps	Inc.	MRS	MCCS	(\$300)	(\$273)	91%	(\$300)
2393	Sundry Misc Income - Fire	Inc.	MRS	PEMO	(\$50)	\$0	0%	(\$50)
					(\$55,403)	(\$54,420)	98%	(\$51,350)
Other Law Order & Public Safety								
2832	Vehicle Impounding	Exp.	MRS	BMC	\$700	\$150	21%	\$700
9782	Security Systems Upgrades - All Buildings	Exp.	MCCS	BMC	\$5,000	\$5,950	119%	\$5,000
2862	Local Laws	Exp.	MRS	MCCS	\$2,000	\$340	17%	\$1,000
					\$7,700	\$6,441	84%	\$6,700
2893	Sundry Income - Donations	Inc.	MRS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
7. HEALTH								
Health Insp And Administration								
008D	Depreciation (Sch 7)	Exp.	MRS	SFO	\$0	\$0		\$0
3102	Health - Salaries	Exp.	MRS	MRS	\$64,000	\$69,228	108%	\$75,000
3132	Health - Superannuation	Exp.	MRS	MRS	\$10,500	\$9,601	91%	\$8,500
3142	Health - Staff FBT	Exp.	MRS	SFO	\$5,200	\$1,598	31%	\$8,000
3152	Health - Conference & Training	Exp.	MRS	MRS	\$1,000	\$0	0%	\$1,000
3162	Health - Other Employment Costs	Exp.	MRS	MRS	\$2,500	\$2,347	94%	\$1,400
3164	Health - Contractors	Exp.	MRS	MRS	\$0	\$0		\$40,000
3242	Analytical Expenses	Exp.	MRS	MRS	\$500	\$208	42%	\$400
3212	Admin Alloc To Hia - Cash	Exp.	MRS	MCCS	\$13,434	\$13,333	99%	\$15,452
3252	Admin Non Cash Realloc (Hia)	Exp.	MRS	MCCS	\$1,206	\$1,609	133%	\$1,373
					\$98,339	\$97,924	100%	\$151,124
3223	Health Act Fees & Licences	Inc.	MRS	MRS	(\$436)	(\$1,815)	416%	(\$2,000)
3233	Septic Tank Inspection Fees	Inc.	MRS	MRS	(\$236)	(\$107)	45%	(\$100)
					(\$672)	(\$1,922)	286%	(\$2,100)
Maternal And Infant Health								
007D	Depreciation (Sch 7)	Exp.	MRS	SFO	\$0	\$0		\$0
					\$0	\$0		\$0
Other Health								
009D	Depreciation (Sch 7)	Exp.	CEO	SFO	\$14,866	\$14,874	100%	\$15,000
3362	34 Katanning Rd - Building Maint	Exp.	CEO	BMC	\$1,760	\$491	28%	\$1,760
3365	Health Plan	Exp.	CEO	CEO	\$5,000	\$0	0%	\$5,000
3361	Interest Paid on Loan 137	Exp.	CEO	MCCS	\$2,579	\$2,579	100%	\$2,246
3368	Loan Guarantee Fee	Exp.	CEO	MCCS	\$300	\$485	162%	\$485
3364	Spring/Medical/SHL Traffic Design	Exp.	CEO	CEO	\$20,000	\$3,720	19%	\$0
					\$44,505	\$22,148	50%	\$24,491
3363	Rental - 34 Katanning Rd	Inc.	CEO	MCCS	(\$13,500)	(\$7,475)	55%	\$0
					(\$13,500)	(\$7,475)	55%	\$0

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
100%								
<u>Preventive Services - Pest Control</u>								
3322	Vermin Control	Exp.	MRS	BMC	\$200	\$195	98%	\$200
					\$200	\$195	98%	\$200
8. EDUCATION & WELFARE								
<u>Other Education</u>								
3455	Play in the Park	Exp.	MCCS	MCCS	\$2,000	\$3,681	184%	\$2,500
3451	Donation to Schools Solar	Exp.	MCCS	CEO	\$5,000	\$2,500	50%	\$0
3452	Smart Start-Expenses	Exp.	MCCS	MCCS	\$2,860	\$2,860	100%	\$2,860
					\$9,860	\$9,041	92%	\$5,360
3456	Inc - Smartstart Donation	Inc.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
<u>Other Welfare</u>								
010D	Depreciation (Sch 8)	Exp.	MCCS	SFO	\$8,433	\$8,383	99%	\$0
3468	Donation Southern Ag Care	Exp.	MCCS	CEO	\$1,000	\$0	0%	\$1,000
					\$9,433	\$8,383	89%	\$1,000
<u>Pre-School</u>								
006D	Depreciation (Sch 6)	Exp.	MCCS	SFO	\$16,421	\$16,430	100%	\$16,430
3462	Child Care Centre - Building Maint	Exp.	MCCS	BMC	\$4,168	\$4,267	102%	\$4,900
3464	Child Care Centre - Grounds Maint	Exp.	MCCS	SH	\$1,000	\$3,285	329%	\$1,000
3477	Kindy Café (3yo Kindy)	Exp.	MCCS	SLO	\$15,000	\$6,007	40%	\$15,000
3472	Playgroup/Toy Library - Building Maint	Exp.	MCCS	BMC	\$6,300	\$5,497	87%	\$6,300
3470	Playgroup/Toy Library - Minor	Exp.	MCCS	CDO	\$5,000	\$3,928	79%	\$1,072
3474	Playgroup/Toy Library - Grounds Maint	Exp.	MCCS	SH	\$1,000	\$984	98%	\$1,000
					\$48,889	\$40,398	83%	\$45,702
3463	Child Care Centre - Rent	Inc.	MCCS	CDO	(\$2,650)	(\$2,364)	89%	(\$2,700)
3465	Grant - Kindy Café (3yo Kindy)	Inc.	MCCS	SLO	(\$15,000)	(\$5,802)	39%	(\$15,000)
3467	Grant - Playgroup/Toy Library Shade	Inc.	MCCS	BMC	\$0	\$0		(\$6,750)
3473	Playgroup/Toy Library - Fees	Inc.	MCCS	CDO	(\$300)	(\$364)	121%	(\$400)
					(\$17,950)	(\$8,529)	48%	(\$24,850)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
9. HOUSING								
Springhaven Lodge								
012D	Spring H - Depreciation (Sch 9)	Exp.	MACS	SFO	\$168,492	\$169,017	100%	\$168,500
013D	Spring H - Depreciation (Sch 9)	Exp.	MACS	SFO	\$13,495	\$13,587	101%	\$13,500
010A	Annual Leave Accrual	Exp.	MACS	SFO	\$0	\$5,353		\$0
010L	Long Service Leave Accrual	Exp.	MACS	SFO	\$0	(\$7,043)		\$0
009P	Spring H - Loss On Sale Of Asset	Exp.	MACS	SFO	\$0	\$0		\$3,000
3742	Spring H - FBT Costs	Exp.	MACS	SFO	\$5,250	\$5,395	103%	\$4,600
3752	Spring H - Salaries & Wages	Exp.	MACS	MACS	\$1,200,000	\$1,433,421	119%	\$1,400,000
3772	Spring H - Superannuation	Exp.	MACS	MACS	\$135,000	\$123,371	91%	\$150,000
3775	Spring H - COVID-19 Carer's Payment	Exp.	MACS	MACS	\$26,000	\$0	0%	\$0
3782	Spring H - Conferences & Training	Exp.	MACS	MACS	\$18,000	\$15,086	84%	\$20,000
3792	Spring H - Uniforms & Protective Clothing	Exp.	MACS	MACS	\$3,500	\$2,258	65%	\$3,500
3802	Spring H - Recruitment Expenses	Exp.	MACS	MACS	\$4,500	\$15,771	350%	\$10,000
3822	Spring H - Vehicle Expenses	Exp.	MACS	MACS	\$7,000	\$6,510	93%	\$7,000
3821	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$7,000	\$10,964	157%	\$12,000
3842	Spring H - Telephone	Exp.	MACS	MACS	\$7,400	\$16,779	227%	\$8,000
3862	Spring H - Subscriptions	Exp.	MACS	MACS	\$7,600	\$5,947	78%	\$7,000
3872	Spring H - Postage And Freight	Exp.	MACS	MACS	\$1,000	\$831	83%	\$1,000
3882	Spring H - Minor Office Exp./Stationary	Exp.	MACS	MACS	\$5,600	\$3,325	59%	\$4,000
3892	Spring H - Office Equip Maintenance	Exp.	MACS	MACS	\$1,000	\$273	27%	\$1,000
3893	Spring H - Software Operating	Exp.	MACS	MACS	\$8,000	\$10,243	128%	\$10,500
3902	Spring H - Building Operating Expenses	Exp.	MACS	MACS	\$23,000	\$29,072	126%	\$20,000
3903	Spring H - Building Maint (Unforseen)	Exp.	MACS	MACS	\$9,000	\$11,178	124%	\$7,000
3908	Spring H - Security	Exp.	MACS	MACS	\$0	\$0		\$6,000
3904	Spring H - Grounds Maintenance	Exp.	MACS	MACS	\$26,000	\$26,724	103%	\$14,000
3912	Spring H - Medical/ Pharmaceutical Svcs	Exp.	MACS	MACS	\$45,000	\$50,881	113%	\$45,000
3913	Spring H - Allied Health	Exp.	MACS	MACS	\$35,000	\$31,269	89%	\$35,000
3914	Spring H - Utilities	Exp.	MACS	MACS	\$46,000	\$53,972	117%	\$46,000
3812	Spring H - Workers Comp/Journey Ins	Exp.	MACS	MACS	\$26,500	\$24,562	93%	\$26,000
3916	Spring H - Insurance	Exp.	MACS	MCCS	\$19,000	\$20,348	107%	\$21,000
3962	Spring H - Public Liability Insurance	Exp.	MACS	MACS	\$6,100	\$6,432	105%	\$7,000
3922	Spring H - Cleaning & Laundry	Exp.	MACS	ADC	\$12,000	\$11,767	98%	\$10,000
3932	Spring H - Non Capital Equipment	Exp.	MACS	MACS	\$5,000	\$2,250	45%	\$5,000
3942	Spring H - Meals & Refreshments	Exp.	MACS	MACS	\$100,000	\$105,200	105%	\$100,000
3952	Spring H - Residents Activities	Exp.	MACS	MACS	\$2,000	\$689	34%	\$2,000
3974	Spring H - Aged Care Consultants	Exp.	MACS	MACS	\$6,000	\$2,203	37%	\$6,000
3918	Spring H - Consultants	Exp.	MACS	MACS	\$0	\$0		\$20,000
3928	Spring H - COVID-19 Additional Costs	Exp.	MACS	MACS	\$0	\$0		\$10,000
3984	Spring H - ELDAC Grant Expenses	Exp.	MACS	MACS	\$0	\$0		\$20,000
3982	Spring H - Non Cash Admin Reallocation	Exp.	MACS	MACS	\$16,074	\$21,455	133%	\$18,300
3992	Spring H - Cash Admin Reallocation	Exp.	MACS	MCCS	\$208,506	\$199,988	96%	\$231,773
					\$2,204,017	\$2,429,077	110%	\$2,473,673
4003	Spring H - Resident Rent	Inc.	MACS	MACS	(\$520,000)	(\$538,070)	103%	(\$500,000)
4013	Spring H - Grant- Personal Care Subsidy	Inc.	MACS	MACS	(\$1,267,000)	(\$1,328,381)	105%	(\$1,330,000)
1395	Interest On Unpaid Bonds	Inc.	MCCS	MCCS	(\$44,000)	(\$37,490)	85%	(\$36,000)
4043	Spring H - Grant - COVID-19 Payment	Inc.	MACS	MACS	(\$26,000)	(\$36,655)	141%	\$0
3983	Spring H - Grant - ELDAC	Inc.	MACS	MACS	\$0	\$0		(\$20,000)
4023	Spring H - Donations	Inc.	MACS	MACS	(\$4,000)	(\$1,770)	44%	(\$3,000)
4143	Spring H - Misc Income	Inc.	MACS	MACS	(\$5,500)	(\$1,105)	20%	(\$3,000)
022P	Spring H - Profit On Sale Asset (Sch 9)	Inc.	MACS	SFO	\$0	\$0		(\$3,000)
3993	Spring H - Grant - ACAR	Inc.	MACS	MACS	\$0	\$0		(\$282,000)
4303	Spring H - Grant - DACS	Inc.	MACS	MACS	(\$12,646)	(\$12,646)	100%	\$0
					(\$1,879,146)	(\$1,956,117)	104%	(\$2,177,000)
					<i>Net Profit/loss Springhaven</i>	<i>(\$324,871)</i>	<i>(\$472,961)</i>	<i>(\$296,673)</i>

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
Housing Other								
4062	ILU's - Building Maintenance	Exp.	MACS	BMC	\$10,000	\$14,938	149%	\$10,000
4064	ILU's - Grounds Maintenance	Exp.	MACS	SH	\$5,200	\$7,105	137%	\$5,200
4065	ILU's - Utilities	Exp.	MACS	MCCS	\$22,000	\$21,809	99%	\$22,000
4066	ILU's - Insurance	Exp.	MACS	MCCS	\$6,000	\$6,625	110%	\$7,000
4202	J Sullivan Units - Building Maintenance	Exp.	MACS	BMC	\$7,500	\$5,323	71%	\$7,500
4204	J Sullivan Units - Grounds Maintenance	Exp.	MACS	SH	\$3,000	\$230	8%	\$3,000
4205	J Sullivan Units - Utilities	Exp.	MACS	MCCS	\$9,000	\$8,942	99%	\$8,000
4206	J Sullivan Units - Insurance	Exp.	MACS	MCCS	\$1,350	\$1,636	121%	\$1,800
4251	RAAP Grant Admin Costs	Exp.	MACS	MCCS	\$5,000	\$0	0%	\$5,000
4254	Interest Paid on Loan 138 & 139	Exp.	CEO	MCCS	\$18,090	\$20,549	114%	\$15,076
4255	Loan Guarantee Fee	Exp.	CEO	MCCS	\$2,000	\$4,096	205%	\$4,100
4256	GROH - Building Maintenance	Exp.	MACS	BMC	\$1,000	\$1,624	162%	\$7,510
					\$90,140	\$92,878	103%	\$96,186
4083	ILU's - Rent	Inc.	MACS	MCCS	(\$146,250)	(\$152,226)	104%	(\$160,000)
4103	ILU's - Power Recoups	Inc.	MACS	MCCS	(\$11,500)	(\$13,403)	117%	(\$12,000)
4315	ILU's - Grant - RAAP & BBRF	Inc.	MACS	MCCS	(\$521,938)	(\$554,403)	106%	\$0
4426	RAAP Grant Admin Costs - Grant Funded	Inc.	MACS	MCCS	(\$5,000)	\$0	0%	(\$5,000)
4203	J Sullivan Units - Rent	Inc.	MACS	MCCS	(\$38,000)	(\$37,961)	100%	(\$37,000)
4243	GROH - Rent	Inc.	MACS	MCCS	(\$107,020)	(\$89,526)	84%	(\$120,000)
					(\$829,708)	(\$847,519)	102%	(\$334,000)
Council Staff								
011D	Depreciation (Sch 9)	Exp.	CEO	SFO	\$104,863	\$105,537	101%	\$125,000
3768	Staff Housing - Building Maintenance	Exp.	CEO	BMC	\$9,500	\$13,646	144%	\$14,500
3769	Staff Housing - Operating Expenses	Exp.	CEO	MCCS	\$28,000	\$30,673	110%	\$27,000
3764	Staff Housing - Ground Maint. Various	Exp.	CEO	SH	\$3,450	\$3,382	98%	\$3,460
3770	Loan Guarantee Fee	Exp.	CEO	MCCS	\$3,150	\$3,647	116%	\$3,650
3771	Interest on Loans 135 & 140	Exp.	CEO	MCCS	\$20,326	\$17,868	88%	\$17,735
					\$169,289	\$174,754	103%	\$191,345
016P	Profit on Sale of Assets	Inc.	CEO	SFO	\$0	\$0		\$0
3705	BBRF Grant - Key Workers	Inc.	CEO	MCCS	(\$500,000)	(\$500,000)	100%	\$0
3703	Residential Rental - Staff	Inc.	CEO	MCCS	(\$111,690)	(\$112,790)	101%	(\$110,000)
					(\$611,690)	(\$612,790)	100%	(\$110,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
10. COMMUNITY AMENITIES								
Other Community Amenities - Cemeteries								
015D	Depreciation (Sch 10)	Exp.	MCCS	SFO	\$18,393	\$18,601	101%	\$17,500
027D	Depreciation (Sch 10)	Exp.	MCCS	SFO	\$300	\$295	98%	\$300
5998	Profit On Sale Of Assets	Exp.	MCCS	SFO	\$0	\$0		\$0
5999	Cemetery Digital Database	Exp.	MCCS	SLO	\$0	\$0		\$7,000
6001	Cemetery - Grave Digging	Exp.	MCCS	MWS	\$25,000	\$29,398	118%	\$25,000
6006	Kojonup Cemetery - Niche Wall Maint	Exp.	MCCS	SH	\$1,200	\$894	75%	\$1,200
6002	Kojonup Cemetery - Grounds Maint	Exp.	MCCS	SH	\$12,000	\$10,321	86%	\$12,000
6000	Kojonup Cemetery - Trees	Exp.	MCCS	SH	\$1,500	\$965	64%	\$1,500
6012	Boscabel Cemetery - Grounds Maint	Exp.	MCCS	SH	\$800	\$0	0%	\$800
6014	Muradup Cemetery - Grounds Maint	Exp.	MCCS	SH	\$2,000	\$693	35%	\$2,000
					\$61,193	\$61,168	100%	\$67,300
6013	Cemetery Fees (Inc Gst)	Inc.	MCCS	SLO	(\$26,000)	(\$22,609)	87%	(\$26,000)
6023	Cemetery Fees Licences (Not Inc Gst)	Inc.	MCCS	SLO	(\$500)	(\$6,920)	1384%	(\$5,500)
					(\$26,500)	(\$29,529)	111%	(\$31,500)
Other Community Amenities - Public Conveniences & Other								
6042	Harrison Place Conveniences - Maint	Exp.	MWS	BMC	\$1,200	\$851	71%	\$0
6044	Harrison Place Conveniences - Cleaning	Exp.	MWS	SH	\$5,050	\$684	14%	\$1,050
6024	Curly Wig - Building Maintenance	Exp.	MWS	BMC	\$1,080	\$85	8%	\$0
6034	CWA - Building Maintenance	Exp.	MWS	BMC	\$3,900	\$1,579	40%	\$3,700
6064	Men's Shed - Building Maintenance	Exp.	MWS	BMC	\$645	\$3,476	539%	\$2,250
6052	Town Street & Park Seating	Exp.	MWS	SH	\$1,100	\$614	56%	\$1,100
6054	Townscape Plan	Exp.	MWS	MWS	\$0	\$0		\$0
6112	Community Resource Centre / Telecentre	Exp.	MWS	CEO	\$1,500	\$1,924	128%	\$1,500
6132	Community Bus Maintenance	Exp.	MWS	CDO	\$750	\$1,866	249%	\$1,450
6134	YMCA Bus Operating	Exp.	MWS	CDO	\$500	\$0	0%	\$0
6142	Admin Non Cash Realloc (CD)	Exp.	MWS	MCCS	\$2,009	\$2,682	133%	\$2,288
6152	Admin Cash Realloc (CD)	Exp.	MWS	MCCS	\$30,226	\$29,998	99%	\$34,766
					\$47,960	\$43,760	91%	\$48,103
6133	Community Bus Hire	Inc.	MWS	CDO	(\$300)	(\$1,692)	564%	(\$1,300)
6135	YMCA Bus Hire	Inc.	MWS	CDO	\$0	\$0		\$0
					(\$300)	(\$1,692)	564%	(\$1,300)
Other Community Amenities - Community Development								
6062	Salaries (Community Development)	Exp.	MCCS	MCCS	\$36,000	\$37,179	103%	\$40,000
6082	Superannuation	Exp.	MCCS	MCCS	\$3,500	\$3,141	90%	\$3,000
6102	Conference & Training	Exp.	MCCS	CDO	\$800	\$1,717	215%	\$2,000
6154	Events - CD	Exp.	MCCS	CDO	\$5,000	\$15,526	311%	\$13,000
6155	Events - Marketing & CD Collateral	Exp.	MCCS	CDO	\$0	\$100		\$1,000
6167	Comm Development - Subscriptions	Exp.	MCCS	CDO	\$500	\$0	0%	\$500
6168	Comm Development - Minor New	Exp.	MCCS	CDO	\$500	\$0	0%	\$1,000
					\$46,300	\$57,662	125%	\$60,500
6043	Men's Shed Rental	Inc.	MCCS	CDO	(\$5,200)	\$0	0%	(\$5,200)
6123	Events - Ticket Sales and Misc Revenue	Inc.	MCCS	CDO	(\$1,000)	(\$6,965)	696%	(\$6,000)
6173	Events - Grants	Inc.	MCCS	CDO	(\$1,000)	(\$10,004)	1000%	(\$5,000)
					(\$7,200)	(\$16,969)	236%	(\$16,200)
Sanitation - Household Refuse								
020P	Loss on Sale of Asset (Sch 10)	Exp.	MRS	SFO	\$0	\$0		\$0
014D	Depreciation (Sch 10)	Exp.	MRS	SFO	\$5,892	\$5,895	100%	\$6,000
5022	Refuse Collection (Kerbside)	Exp.	MRS	MRS	\$55,486	\$56,350	102%	\$56,000
5012	Refuse Site - Maintenance	Exp.	MRS	MWS	\$9,000	\$36,908	410%	\$9,000
5013	Refuse Site - Rehabilitation	Exp.	MRS	SH	\$1,650	\$0	0%	\$1,650
5002	Recycling Depot/Transfer Stn - Contract	Exp.	MRS	MRS	\$73,998	\$75,248	102%	\$72,000
5122	Recycling Collection (Kerbside)	Exp.	MRS	MRS	\$55,000	\$60,151	109%	\$57,000
5142	Recycling Education	Exp.	MRS	MRS	\$600	\$516	86%	\$600
					\$201,626	\$235,068	117%	\$202,250
5023	Collection Charges (Kerbside)	Inc.	MRS	MCCS	(\$244,215)	(\$244,409)	100%	(\$256,630)
5033	Recycling/Transfer Station - Rental	Inc.	MRS	SAO	(\$2,200)	(\$2,000)	91%	(\$2,200)
5183	Sale of Recyclables	Inc.	MRS	MRS	\$0	\$0		\$0
010P	Profit on Sale of Assets (Sch 10)	Inc.	MRS	SFO	\$0	\$0		\$0
					(\$246,415)	(\$246,409)	100%	(\$258,830)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
Other Sanitation								
5027	Verge Pick Up - Hard Waste	Exp.	MRS	MRS	\$0	\$0	100%	\$10,000
5263	Drum Muster	Exp.	MRS	MRS	\$5,000	\$0	0%	\$5,000
5251	Street Bins Collection - Contract	Exp.	MRS	MRS	\$32,112	\$34,021	106%	\$34,000
5252	Street Bins Collection	Exp.	MRS	MRS	\$1,000	\$0	0%	\$0
5262	Repair Street Bins	Exp.	MRS	MRS	\$0	\$1,248		\$500
					\$38,112	\$35,270	93%	\$49,500
5304	Drum Muster	Inc.	MRS	MRS	(\$5,000)	\$0		(\$5,000)
5103	Tip Fees	Inc.	MRS	MRS	(\$1,200)	\$0		(\$1,200)
5303	Litter Infringements	Inc.	MRS	BMC	\$0	\$0		(\$200)
					(\$6,200)	\$0		(\$6,400)
Sewerage								
5090	Liquid Waste Pond Maintenance	Exp.	MRS	MRS	\$18,500	\$1,845	10%	\$16,000
026D	Depreciation	Exp.	MRS	SFO	\$1,930	\$1,932	100%	\$1,930
					\$20,430	\$3,777		\$17,930
5190	Liquid Waste Disposal Fees	Inc.	MRS	MRS	(\$16,000)	\$0		(\$16,000)
					(\$16,000)	\$0		(\$16,000)
Protection Of Environment								
114D	Depn (Env) Sch 10	Exp.	MWS	SFO	\$0	\$0		\$0
040D	Depreciation (Sch 10)	Exp.	MWS	SFO	\$0	\$0		\$0
5619	Southern Dirt Contribution	Exp.	MWS	CEO	\$15,200	\$15,200	100%	\$15,200
5612	NRM - Office Expenses	Exp.	MWS	NRMO	\$300	\$469	156%	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	Exp.	MWS	NRMO	\$22,000	\$26,542	121%	\$30,000
5601	NRM - Vehicle Costs	Exp.	MWS	NRMO	\$200	\$0	0%	\$200
5614	NRM - Grant Expenditure	Exp.	MWS	NRMO	\$85,365	\$0	0%	\$6,000
5684	NRM - Publications	Exp.	MWS	NRMO	\$2,504	\$141	6%	\$500
5722	NRM - State NRM Grant Expenditure	Exp.	MWS	NRMO	\$18,000	\$56,976	317%	\$0
5734	NRM - Future Drought Fund Grant Exp.	Exp.	MWS	NRMO	\$0	\$0		\$104,150
5723	NRM - 20m Trees Grant Expenditure	Exp.	MWS	NRMO	\$2,000	\$0	0%	\$1,000
5686	NRM - Environmental Reserve M'ment	Exp.	MWS	SH	\$16,804	\$12,876	77%	\$9,500
5681	Noxious Weeds	Exp.	MWS	SH	\$2,200	\$1,502	68%	\$2,200
5687	Reserve Clean Up	Exp.	MWS	SH	\$7,000	\$9,330	133%	\$7,000
5742	Admin Non Cash Realloc (Env)	Exp.	MWS	MCCS	\$2,009	\$2,682	133%	\$2,288
5752	Admin Cash Realloc (Env)	Exp.	MWS	MCCS	\$26,867	\$26,665	99%	\$30,903
					\$200,450	\$152,382	76%	\$209,241
5603	NRM - Grants	Inc.	MWS	CEO	(\$57,659)	(\$63,645)	110%	(\$49,950)
5613	NRM - Contributions	Inc.	MWS	CEO	\$0	\$0		\$0
					(\$57,659)	(\$63,645)		(\$49,950)
Town Planning & Reg Development								
5842	Town Planning Salaries	Exp.	MRS	MRS	\$52,000	\$44,375	85%	\$45,000
5872	Superannuation (Town.Plng)	Exp.	MRS	MRS	\$4,500	\$4,003	89%	\$4,500
5922	Local Planning Strategy & Scheme Review	Exp.	MRS	SP	\$24,500	\$14,084	57%	\$10,416
5832	Admin Realloc Non Cash (Town.Plng)	Exp.	MRS	MCCS	\$804	\$1,073	133%	\$915
5962	Admin Realloc - Cash (Town.Plng)	Exp.	MRS	MCCS	\$13,434	\$13,333	99%	\$15,452
					\$95,237	\$76,867	81%	\$76,282
5973	Town.Plng Fees & Charges	Inc.	MRS	SP	(\$4,000)	(\$9,639)	241%	(\$6,000)
					(\$4,000)	(\$9,639)	241%	(\$6,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
11. RECREATION & CULTURE								
Heritage Other Culture								
019D	Depreciation (Sch 11)	Exp.	CEO	SFO	\$24,683	\$24,848	101%	\$24,000
7002	Historical Society - Donation	Exp.	CEO	CEO	\$2,350	\$2,136	91%	\$2,350
7012	Historical Society - Rooms	Exp.	CEO	CEO	\$90	\$106	118%	\$100
7022	Old Military Barracks	Exp.	CEO	CEO	\$1,000	\$896	90%	\$100
7222	Old Military Barracks - Ground Maint	Exp.	CEO	SH	\$3,750	\$5,723	153%	\$3,750
7024	Old Post Office	Exp.	CEO	SH	\$2,200	\$1,657	75%	\$2,200
7032	Elverd Cottage - Building Mtce	Exp.	CEO	BMC	\$1,860	\$996	54%	\$2,000
7034	Elverd Cottage - Ground Maint	Exp.	CEO	SH	\$1,800	\$1,482	82%	\$1,800
7106	Showgrounds - Building Maintenance	Exp.	CEO	BMC	\$7,000	\$6,285	90%	\$7,000
7101	Annual Show - Works Assistance	Exp.	CEO	SH	\$10,000	\$8,421	84%	\$10,000
7103	Muradup & Jingalup War Memorials	Exp.	CEO	SH	\$0	\$0		\$1,000
7122	Wildflower Weekend	Exp.	CEO	VSO	\$4,000	\$675	17%	\$1,000
					\$58,733	\$53,225	91%	\$55,300
7243	Grant	Inc.	CEO	VSO	\$0	\$0		\$0
					\$0	\$0		\$0
Libraries								
018D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$0	\$0		\$0
6812	Library Salaries	Exp.	MCCS	MCCS	\$70,000	\$72,914	104%	\$70,000
6842	Superannuation (Lib.)	Exp.	MCCS	MCCS	\$6,600	\$6,710	102%	\$8,000
6852	Emp Insurances (Lib)	Exp.	MCCS	MCCS	\$1,950	\$1,733	89%	\$1,900
6862	Conference & Training (Lib)	Exp.	MCCS	MCCS	\$1,000	\$0	0%	\$1,000
6882	Library Operating Expenses	Exp.	MCCS	SLO	\$2,500	\$1,271	51%	\$3,000
6892	Lib Software Licencing	Exp.	MCCS	SLO	\$3,200	\$4,063	127%	\$4,100
6902	Library Resource Purchases	Exp.	MCCS	SLO	\$2,000	\$1,693	85%	\$2,000
6903	Library Regional Activity Plan Contribution	Exp.	MCCS	SLO	\$1,400	\$1,805	129%	\$1,900
6907	Library-Replace Lost/Damaged Books	Exp.	MCCS	SLO	\$250	\$0	0%	\$0
6982	Senior's Week	Exp.	MCCS	SLO	\$1,000	\$0	0%	\$100
6992	Technology Education	Exp.	MCCS	SLO	\$5,000	\$306	6%	\$0
6942	Admin Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$13,434	\$13,333	99%	\$15,452
6952	Admin Non Cash Realloc (Lib)	Exp.	MCCS	MCCS	\$2,009	\$2,682	133%	\$2,288
					\$110,343	\$106,511	97%	\$109,739
6963	Library Fines & Penalties - Lost Books	Inc.	MCCS	SLO	(\$10)	\$0	0%	\$0
6983	Senior's Week	Inc.	MCCS	SLO	(\$1,000)	\$0	0%	(\$1,000)
6993	Technology Education	Inc.	MCCS	SLO	(\$5,000)	\$0	0%	\$0
6973	Sundry Income	Inc.	MCCS	SLO	(\$60)	(\$60)	100%	(\$30)
					(\$6,070)	(\$60)	1%	(\$1,030)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
Other Recreation And Sport								
017D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$300,589	\$298,748	99%	\$300,500
033P	Loss on Sale of Assets (Other Recreation)	Exp.	MCCS	SFO	\$0	\$0		\$0
6342	Salaries	Exp.	MCCS	MCCS	\$36,000	\$48,598	135%	\$45,000
6343	Superannuation	Exp.	MCCS	MCCS	\$3,500	\$5,914	169%	\$5,500
6446	Conferences & Training	Exp.	MCCS	SRO	\$1,500	\$990	66%	\$1,800
6436	Consultants	Exp.	MCCS	SRO	\$10,000	\$5,000	50%	\$30,000
6502	Grant Development	Exp.	MCCS	MCCS	\$20,000	\$14,956	75%	\$20,000
6426	Subscriptions	Exp.	MCCS	SRO	\$1,000	\$0	0%	\$800
6362	Kojonup Springs Conveniences	Exp.	MCCS	SH	\$17,430	\$28,392	163%	\$17,430
6364	Kojonup Springs - Ground Maint	Exp.	MCCS	SH	\$10,000	\$13,624	136%	\$10,000
6372	Kojonup Park Conveniences - Operating	Exp.	MCCS	SH	\$38,350	\$59,050	154%	\$38,350
6373	Kojonup Park Conveniences - Building Main	Exp.	MCCS	BMC	\$1,800	\$350	19%	\$1,500
6374	Kojonup Park - Grounds Maint	Exp.	MCCS	SH	\$41,050	\$47,599	116%	\$41,050
6382	Railway Reserve Conveniences	Exp.	MCCS	SH	\$3,690	\$3,022	82%	\$3,690
6394	Railway Reserve - Grounds Maint	Exp.	MCCS	SH	\$14,300	\$18,177	127%	\$14,400
6402	Sports Complex - Netball Conveniences	Exp.	MCCS	SH	\$4,520	\$7,206	159%	\$4,520
6403	Sports Complex - Netball Area Maint	Exp.	MCCS	MWS	\$1,000	\$315	31%	\$1,000
6554	Sports Complex - Building Maint	Exp.	MCCS	BMC	\$13,180	\$9,288	70%	\$13,000
6404	Sports Complex - Grounds Maint	Exp.	MCCS	SH	\$108,000	\$108,644	101%	\$108,000
6552	Sports Complex - Cleaning	Exp.	MCCS	SH	\$8,700	\$11,806	136%	\$8,700
6477	Sports Complex - Utilities & Insurance	Exp.	MCCS	SRO	\$16,700	\$24,789	148%	\$21,500
6408	Sports Complex - Conveniences	Exp.	MCCS	SH	\$6,300	\$13,164	209%	\$6,300
6414	Sports Complex - Retic & Landscaping	Exp.	MCCS	SH	\$10,000	\$6,221	62%	\$10,000
6415	Sports Complex - Oval Lighting	Exp.	MCCS	SRO	\$5,500	\$1,015	18%	\$1,850
6425	Sports Complex - Hockey Club Building	Exp.	MCCS	BMC	\$0	\$0		\$250
6592	Skatepark	Exp.	MCCS	SRO	\$3,000	\$2,997	100%	\$2,000
7107	Polocrosse Works Requested	Exp.	MCCS	SH	\$0	\$594		\$500
6434	Water - Turkey Nest Dam Maintenance	Exp.	MCCS	SH	\$13,000	\$13,204	102%	\$13,000
6435	Water - Showgrounds Dam Maintenance	Exp.	MCCS	SH	\$400	\$59	15%	\$400
6412	Hillman Park - Grounds Maintenance	Exp.	MCCS	SH	\$7,600	\$5,319	70%	\$7,600
6392	Newstead Park - Grounds Maint	Exp.	MCCS	SH	\$11,800	\$15,354	130%	\$11,800
6422	Kojoy Brook (Peace Park) - Grounds Maint	Exp.	MCCS	SH	\$10,000	\$16,255	163%	\$10,000
6444	Muradup Townsite Grounds	Exp.	MCCS	SH	\$16,000	\$20,324	127%	\$16,000
6452	Playground Safety & Minor Upgrades	Exp.	MCCS	SH	\$6,000	\$8,644	144%	\$6,000
6454	Kojonup Town Entrances	Exp.	MCCS	SH	\$2,800	\$3,602	0%	\$2,800
6474	Industrial Area Slashing & Spraying	Exp.	MCCS	SH	\$1,500	\$2,684	179%	\$1,500
6492	Myrtle Benn Reserve	Exp.	MCCS	SH	\$3,500	\$498	14%	\$3,500
6494	Sundry Reserves	Exp.	MCCS	SH	\$21,000	\$17,555	84%	\$19,700
6558	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$1,250	\$1,169	94%	\$1,170
6559	Interest on Loans 134 & 136	Exp.	MCCS	MCCS	\$13,812	\$13,812	100%	\$16,463
6792	Admin Cash Reallocated (Other Rec)	Exp.	MCCS	MCCS	\$26,196	\$25,998	99%	\$30,130
					\$810,967	\$874,937	108%	\$847,704
6613	Grant - LotteryWest - Playground/Gym/Sha	Inc.	MCCS	MCCS	(\$449,657)	(\$35,950)	8%	(\$413,707)
6623	Grant - CSRFF	Inc.	MCCS	MCCS	(\$367,795)	\$0	0%	(\$367,795)
6463	Grant - Community Drought (Netball)	Inc.	MCCS	MCCS	(\$300,000)	(\$50,000)	17%	(\$250,000)
6563	Grant - Community Drought (Koj Park)	Inc.	MCCS	MCCS	(\$550,000)	(\$550,000)	100%	\$0
6633	Grant - LR&CIP	Inc.	MCCS	MCCS	(\$100,000)	(\$100,000)	100%	\$0
6643	Grant - Trails	Inc.	MCCS	MCCS	\$0	\$0		(\$20,000)
6513	Annual Fee - Football Club	Inc.	MCCS	MCCS	(\$6,000)	(\$5,909)	98%	(\$6,000)
6523	Complex Building Hire Fees	Inc.	MCCS	MCCS	(\$2,000)	(\$4,225)	211%	(\$4,000)
6653	Contribution to Complex AV	Inc.	MCCS	MCCS	\$0	\$0		(\$30,000)
6533	Rec Ground Lease Fees	Inc.	MCCS	MCCS	(\$1,500)	(\$1,518)	101%	(\$1,600)
6553	Contribution-Dept Education - Oval	Inc.	MCCS	MCCS	(\$35,000)	(\$28,045)	80%	(\$28,600)
					(\$1,811,952)	(\$775,648)	43%	(\$1,121,702)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
							100%	
Public Halls & Civic Centres								
016D	Depreciation (Sch 11)	Exp.	MCCS	SFO	\$67,015	\$67,248	100%	\$75,000
017P	Loss on Sale Recreation & Culture	Inc.	MCCS	SFO	\$0	\$0		\$0
6232	All Halls - Cutlery & Crockery	Exp.	MCCS	SH	\$0	\$0		\$2,000
6202	Memorial Hall - Cleaning & Operations	Exp.	MCCS	SH	\$21,900	\$23,429	107%	\$21,100
6214	Memorial Hall - Building Maint	Exp.	MCCS	BMC	\$8,600	\$8,912	104%	\$8,000
6224	Memorial Hall - Grounds Maint	Exp.	MCCS	SH	\$5,100	\$661	13%	\$5,100
6216	Mobrup Hall - Building Expenses	Exp.	MCCS	BMC	\$0	\$0		\$0
6218	Muradup Hall - Building Expenses	Exp.	MCCS	BMC	\$3,000	\$1,915	64%	\$3,600
6219	Qualeup Hall - Building Expenses	Exp.	MCCS	BMC	\$1,000	\$58	6%	\$1,000
6227	Boscabel Hall - Building Expenses	Exp.	MCCS	BMC	\$1,125	\$0	0%	\$1,000
6212	RSL Hall Cleaning & Operations	Exp.	MCCS	SH	\$7,050	\$8,705	123%	\$7,050
6324	RSL Hall Building Maint	Exp.	MCCS	BMC	\$3,800	\$2,436	64%	\$3,600
					\$118,590	\$113,363	96%	\$127,450
6203	Hire Fees - Memorial Hall	Inc.	MCCS	MCCS	(\$1,000)	(\$1,964)	196%	(\$2,200)
6213	Hire Fees - RSL Hall	Inc.	MCCS	MCCS	(\$500)	(\$30)	6%	(\$250)
6243	Grant - LR&CIP (Harrison Pl)	Inc.	MCCS	MCCS	(\$250,000)	(\$52,375)	21%	(\$197,625)
6233	Grant - LR&CIP (Memorial Hall)	Inc.	MCCS	MCCS	(\$313,911)	(\$313,911)	100%	\$0
					(\$565,411)	(\$368,280)	65%	(\$200,075)
Swimming Areas & Beaches								
031P	Loss on Sale of Assets (Pool)	Exp.	MCCS	SFO	\$0	\$0		\$0
050D	Depreciation	Exp.	MCCS	SFO	\$67,455	\$67,705	100%	\$67,400
012A	Annual Leave Accrual	Exp.	MCCS	SFO	\$0	\$2,845		\$0
6352	Salaries	Exp.	MCCS	MCCS	\$77,000	\$84,438	110%	\$82,000
6353	Superannuation	Exp.	MCCS	MCCS	\$7,500	\$8,568	114%	\$9,000
6354	Conferences & Training	Exp.	MCCS	MCCS	\$1,500	\$120	8%	\$1,500
6356	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$7,000	\$6,510	93%	\$10,000
6257	Utilities & Telephone	Exp.	MCCS	MCCS	\$35,000	\$23,678	68%	\$30,000
6254	Consumables & Minor Expenses	Exp.	MCCS	MCCS	\$5,000	\$1,820	36%	\$3,900
6264	Chemicals	Exp.	MCCS	MCCS	\$3,500	\$6,480	185%	\$6,000
6258	Insurance	Exp.	MCCS	MCCS	\$8,650	\$9,005	104%	\$10,000
6252	Building Maintenance	Exp.	MCCS	BMC	\$2,000	\$4,239	212%	\$4,000
6261	Maintenance - Builder	Exp.	MCCS	BMC	\$2,500	\$4,450	178%	\$2,500
6262	Grounds Maintenance	Exp.	MCCS	SH	\$7,000	\$2,749	39%	\$7,000
6272	Equipment Maintenance	Exp.	MCCS	MCCS	\$11,500	\$6,485	56%	\$8,000
6271	Non-Capital Purchases per 10yr Plan	Exp.	MCCS	MCCS	\$6,100	\$5,253	86%	\$1,500
6371	Grant Development	Exp.	MCCS	MCCS	\$0	\$0		\$10,000
6376	Bike Rack	Exp.	MCCS	MWS	\$0	\$0		\$2,500
6282	Winter Maintenance	Exp.	MCCS	MCCS	\$6,500	\$6,852	105%	\$5,000
6274	Kiosk - COGS	Exp.	MCCS	MCCS	\$5,500	\$3,312	60%	\$4,000
6292	Admin Cash Reallocated (Pool)	Exp.	MCCS	MCCS	\$13,434	\$13,333	99%	\$15,452
					\$267,139	\$257,840	97%	\$279,752
6294	Entry Fees - Season Tickets	Inc.	MCCS	MCCS	(\$9,000)	(\$8,728)	97%	(\$9,000)
6296	Entry Fees - Daily Entry	Inc.	MCCS	MCCS	(\$9,000)	(\$6,222)	69%	(\$6,500)
6295	Kiosk Sales	Inc.	MCCS	MCCS	(\$8,800)	(\$6,102)	69%	(\$8,000)
					(\$26,800)	(\$21,052)	79%	(\$23,500)
Television & Radio Rebroadcast								
6752	Television Translator	Exp.	MCCS	MWS	\$200	\$33	16%	\$35
6772	VHF Repeater Operating/Maintenance	Exp.	MCCS	CEO	\$0	\$159		\$160
					\$200	\$192	96%	\$195

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
12. TRANSPORT								
<u>Airport Control</u>								
7762	Airport Building - Maintenance	Exp.	MRS	BMC	\$4,000	\$3,824	96%	\$3,850
7764	Airport Building - Cleaning	Exp.	MRS	SH	\$800	\$705	88%	\$800
7772	Airstrip Operations	Exp.	MRS	BMC	\$50	\$45	90%	\$50
7774	Airstrip Ground Maint	Exp.	MRS	SH	\$5,000	\$6,478	130%	\$5,000
7771	Loan Guarantee Fee	Exp.	MCCS	MCCS	\$350	\$539	154%	\$540
7761	Interest on Loan 141	Exp.	MCCS	MCCS	\$1,528	\$1,527	100%	\$1,528
					\$11,728	\$13,118	112%	\$11,768
7773	Billboard Advertising	Inc.	MRS	MCCS	\$0	(\$975)		\$0
7793	Miscellaneous Income	Inc.	MRS	MCCS	\$0	\$0		\$0
7794	RADS Grant Airstrip	Inc.	MRS	BMC	\$0	\$0		\$0
					\$0	(\$975)		\$0
<u>Const. Sts,Rds,Bridges,Depots</u>								
020D	Depreciation (Sch 12)	Exp.	MWS	SFO	\$1,896,444	\$1,908,233	101%	\$1,896,500
					\$1,896,444	\$1,908,233	101%	\$1,896,500
7375	Grant - MRWA Direct	Inc.	MWS	MWS	(\$162,975)	(\$150,982)	93%	(\$151,000)
7405	Grant - Regional Road Group (RRG)	Inc.	MWS	MWS	(\$860,667)	(\$674,467)	78%	(\$565,600)
7435	Grant - Roads to Recovery (R2R)	Inc.	MWS	MWS	(\$432,500)	(\$432,500)	100%	(\$432,594)
7325	Grant - Special	Inc.	MWS	MWS	\$0	\$0		(\$1,584,000)
7313	Private Contributions	Inc.	MWS	MWS	(\$60,000)	\$0		(\$40,000)
7323	Grant - LR&CIP	Inc.	MWS	MWS	(\$169,411)	\$0		(\$169,411)
					(\$1,685,553)	(\$1,257,949)	75%	(\$2,942,605)
<u>Mtce Sts,Rds,Bridges,Depots</u>								
7632	Town Streets - Drainage Mtce	Exp.	MWS	MWS	\$15,500	\$9,047	58%	\$15,500
7662	Bridge Maintenance	Exp.	MWS	MWS	\$85,000	\$84,266	99%	\$85,000
7672	Footpath Maintenance	Exp.	MWS	MWS	\$10,000	\$6,103	61%	\$10,000
7682	Lighting Of Streets	Exp.	MWS	MCCS	\$59,000	\$47,084	80%	\$57,600
7692	Depot Maint	Exp.	MWS	MWS	\$34,500	\$38,538	112%	\$35,200
7694	Depot - Grounds & Nursery Maint	Exp.	MWS	SH	\$8,000	\$9,444	118%	\$8,000
7695	Depot - OHS Minor Items	Exp.	MWS	MWS	\$1,200	\$143	12%	\$1,200
7704	Depot - Cleaning	Exp.	MWS	SH	\$17,850	\$23,324	131%	\$17,850
RM01	Grading	Exp.	MWS	MWS	\$550,000	\$693,169	126%	\$550,000
RM02	Summer Grading	Exp.	MWS	MWS	\$0	\$0		\$0
RM03	Drainage Maintenance	Exp.	MWS	MWS	\$130,000	\$140,713	108%	\$130,000
RM04	Bitumen Patching/Repair	Exp.	MWS	MWS	\$70,000	\$65,205	93%	\$70,000
RM05	Guide Post & Signage	Exp.	MWS	MWS	\$60,000	\$62,327	104%	\$45,000
RM06	Roadside Spraying	Exp.	MWS	SH	\$26,500	\$40,029	151%	\$26,500
RM08	Rural Limb & Tree Removal - Fallen	Exp.	MWS	MWS	\$75,020	\$71,968	96%	\$55,020
RM11	Kerb Maintenance	Exp.	MWS	MWS	\$3,000	\$1,531	51%	\$3,000
RM15	Trees Rural Major Works	Exp.	MWS	MWS	\$80,000	\$26,204	33%	\$60,000
RM16	Townsite-Kojonup-Verge Mtce	Exp.	MWS	SH	\$78,000	\$108,165	139%	\$78,000
RM17	Townsite Trees - General Mtce	Exp.	MWS	SH	\$15,500	\$13,738	89%	\$15,500
RM18	Townsite Trees - Upgrade, Watering Etc	Exp.	MWS	SH	\$3,000	\$2,630	88%	\$3,000
RM19	Townsite Trees - Pruning - Contractor	Exp.	MWS	SH	\$10,000	\$10,789	108%	\$10,000
RM20	Road Accident Recovery	Exp.	MWS	MWS	\$1,000	\$163	16%	\$1,000
RM22	Removal of Street Trees	Exp.	MWS	SH	\$19,360	\$16,357	84%	\$12,000
RM23	Townsite Street Sweeping	Exp.	MWS	MWS	\$10,000	\$8,438	84%	\$10,000
7702	Admin Cash Reallocated (Road Mtce)	Exp.	MWS	MWS	\$277,674	\$266,651	96%	\$309,030
RM24	Carpark Line marking	Exp.	MWS	MWS	\$5,000	\$0	0%	\$5,000
					\$1,645,104	\$1,746,024	106%	\$1,613,400
7605	Sale of Small Items	Inc.	MWS	MWS	(\$7,000)	\$0	0%	(\$7,000)
7683	Street Light Contribution - MRWA	Inc.	MWS	MCCS	(\$10,000)	(\$9,298)	93%	(\$10,000)
					(\$17,000)	(\$9,298)	55%	(\$17,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
13. ECONOMIC SERVICES								
Building Control								
8552	Building Admin. Salaries	Exp.	MRS	MRS	\$52,740	\$43,743	83%	\$25,000
8572	Building Superannuation	Exp.	MRS	MRS	\$10,500	\$5,449	52%	\$3,000
8602	Other Emp Costs (Bldg)	Exp.	MRS	MRS	\$2,400	\$1,733	72%	\$2,400
8612	Vehicle Operating	Exp.	MRS	MRS	\$5,000	\$4,998	100%	\$5,000
8622	Building Control Expenses	Exp.	MRS	MRS	\$4,300	\$4,328	101%	\$15,000
8672	Admin Realloc Cash (Bldg)	Exp.	MRS	MCCS	\$13,434	\$13,333	99%	\$15,452
8682	Admin Realloc Non Cash (Bldg)	Exp.	MRS	MCCS	\$804	\$1,073	133%	\$915
					\$89,177	\$74,657	84%	\$66,767
8653	Building Permit Application Fees	Inc.	MRS	MRS	(\$7,000)	(\$5,852)	84%	(\$6,000)
8663	BCITF & BSL Commissions	Inc.	MRS	MRS	(\$280)	(\$294)	105%	(\$250)
8633	Private Pool Inspection Charges	Inc.	MRS	MRS	(\$60)	\$0	0%	(\$1,000)
8643	Shared Resources	Inc.	MRS	MRS	\$0	\$0		\$0
					(\$7,340)	(\$6,146)	84%	(\$7,250)
Other Economic Services								
014P	Loss (Sch 13)	Exp.	MRS	SFO	\$0	\$0		\$0
033D	Depreciation (Sch 13 - Saleyards)	Exp.	MRS	SFO	\$853	\$853	100%	\$850
8942	Loss on Disposal of Assets	Exp.	MRS	SFO	\$0	\$0		\$0
8011	Wash Down Bay - Repairs	Exp.	MRS	MWS	\$7,000	\$3,975	57%	\$4,000
8801	Wash Down Bay - Other	Exp.	MRS	MWS	\$100	\$93		\$100
8807	Wash Down Bay - Utility Charges	Exp.	MRS	MWS	\$10,000	\$9,491	95%	\$10,000
8800	Saleyards - Ground Maintenance	Exp.	MRS	SH	\$10,000	\$9,900	99%	\$8,000
8808	Saleyards - Insurances	Exp.	MRS	MCCS	\$400	\$329	82%	\$400
8802	Saleyards - Other	Exp.	MRS	MWS	\$1,200	\$6,409	534%	\$30,000
8814	Kojonup Business Hub (4.3.2)	Exp.	MRS	MCCS	\$5,000	\$0	0%	\$0
					\$34,553	\$31,049	90%	\$53,350
8013	Washdownbay Fees	Inc.	MRS	MCCS	(\$22,600)	(\$23,744)	105%	(\$23,000)
8803	Saleyards - Income	Inc.	MRS	MCCS	(\$31,000)	(\$10,000)	32%	\$0
					(\$53,600)	(\$33,744)	63%	(\$23,000)
Rural Services								
023D	Depreciation (Sch 13)	Exp.	MRS	SFO	\$5,543	\$5,546	100%	\$6,300
8002	Water Standpipes	Exp.	MRS	MWS	\$33,200	\$48,101	145%	\$33,200
8006	Rural Street Addressing	Exp.	MRS	MWS	\$100	\$22	22%	\$100
					\$38,843	\$53,669	138%	\$39,600
8003	Water Standpipe Charges	Inc.	MRS	MCCS	(\$40,000)	(\$53,393)	133%	(\$50,000)
8113	Community Drought Extension Program	Inc.	MRS	MCCS	(\$150,000)	(\$50,000)	33%	(\$100,000)
					(\$190,000)	(\$103,393)	54%	(\$150,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
							100%	
Tourism & Area Promotion - The Kodja Place								
013P	Loss On Sale Of Assets (Sch 13)	Exp.	CEO	SFO	\$0	\$0		\$0
022D	Depreciation (Sch 13)	Exp.	CEO	SFO	\$79,062	\$79,195	100%	\$79,000
055D	Depreciation	Exp.	CEO	SFO	\$719	\$720	100%	\$700
017A	Annual Leave Accrual	Exp.	CEO	SFO	\$0	(\$553)		\$0
017L	Long Service Leave Accrual	Exp.	CEO	SFO	\$0	\$3,523		\$0
8302	Salaries (TKP)	Exp.	CEO	CEO	\$26,700	\$33,399	125%	\$18,650
8332	Superannuation (TKP)	Exp.	CEO	CEO	\$1,696	\$0	0%	\$1,685
8202	Salaries (Visitors Centre)	Exp.	CEO	CEO	\$70,000	\$73,368	105%	\$72,000
8344	Superannuation (Visitors Centre)	Exp.	CEO	CEO	\$7,000	\$8,002	114%	\$7,200
8212	Salaries (Story Place/Gallery)	Exp.	CEO	CEO	\$26,000	\$20,598	79%	\$23,000
8345	Superannuation (Story Place / Gallery)	Exp.	CEO	CEO	\$2,600	\$3,977	153%	\$2,300
8304	Traineeship (Story Place/Gallery)	Exp.	CEO	CEO	\$30,000	\$15,537	52%	\$9,600
8112	Fringe Benefits Tax	Exp.	CEO	CEO	\$380	\$0	0%	\$0
8362	Vehicle Operating	Exp.	CEO	CEO	\$1,000	\$3,601	360%	\$0
8342	Conferences & Training	Exp.	CEO	CEO	\$2,500	\$955	38%	\$1,000
8109	Story Area (MOSAIC)	Exp.	CEO	CEO	\$1,000	\$110	11%	\$250
8367	Story Area (Digital)	Exp.	CEO	CEO	\$1,000	\$0	0%	\$1,000
8110	Catering	Exp.	CEO	VSO	\$1,500	\$634	42%	\$1,500
8368	Activity (Educational)	Exp.	CEO	VSO	\$200	\$0	0%	\$200
8126	Insurances - Various	Exp.	CEO	MCCS	\$11,500	\$12,511	109%	\$13,500
8152	Public Liability Insurance - Kodja Place	Exp.	CEO	MCCS	\$6,800	\$7,075	104%	\$8,000
8322	Employee Insurances (Tour)	Exp.	CEO	MCCS	\$3,800	\$3,467	91%	\$3,500
8142	Printing, Stationary & Office Expenses	Exp.	CEO	VSO	\$4,200	\$8,428	201%	\$6,500
8162	Building Maintenance	Exp.	CEO	BMC	\$6,250	\$5,169	83%	\$9,141
8557	Building Maintenance (BCC)	Exp.	CEO	BMC	\$2,000	\$2,350	118%	\$2,000
8164	Utilities & Communications	Exp.	CEO	VSO	\$30,000	\$34,319	114%	\$30,000
8166	Cleaning	Exp.	CEO	SH	\$29,100	\$35,578	122%	\$29,100
8172	Grounds Maintenance	Exp.	CEO	SH	\$50,000	\$65,787	132%	\$50,000
8192	Misc Expenses	Exp.	CEO	VSO	\$500	\$323	65%	\$1,750
8292	Bike Rack	Exp.	CEO	MWS	\$0	\$0		\$2,500
8312	Legal Expenses	Exp.	CEO	CEO	\$1,000	\$0	0%	\$0
8358	Kodja Place Website	Exp.	CEO	MCCS	\$550	\$763	139%	\$20,000
8444	Retail Stock - COGS	Exp.	CEO	VSO	\$20,000	\$26,817	134%	\$30,000
8364	Tour Guide Expenses	Exp.	CEO	CEO	\$3,200	\$2,576	81%	\$0
8394	Events	Exp.	CEO	VSO	\$1,500	\$441	29%	\$1,500
8534	Café Utility Expenses	Exp.	CEO	VSO	\$0	\$0		\$0
8314	Brochures	Exp.	CEO	CEO	\$8,000	\$0	0%	\$0
8412	Admin Cash Realloc (Tour)	Exp.	CEO	MCCS	\$118,217	\$117,327	99%	\$135,973
8422	Non Cash Admin Realloc (Tour)	Exp.	CEO	MCCS	\$2,009	\$2,682	133%	\$2,288
					\$549,983	\$568,678	103%	\$563,837
8205	Visitor Fees	Inc.	CEO	VSO	(\$300)	(\$7,013)	2338%	(\$6,000)
8203	Hire Fees	Inc.	CEO	VSO	(\$500)	(\$1,464)	293%	(\$950)
8204	Tour Groups	Inc.	CEO	VSO	(\$500)	(\$951)	190%	(\$800)
8207	Activity Fees	Inc.	CEO	VSO	(\$200)	(\$915)	458%	(\$800)
8193	Sundry Misc Income - Kodja Place	Inc.	CEO	VSO	\$0	\$0		\$0
8223	Membership Fees & Brochure Racking	Inc.	CEO	VSO	\$0	(\$77)		(\$100)
8243	Retail Sales	Inc.	CEO	VSO	(\$30,000)	(\$45,830)	153%	(\$45,000)
8263	Sales - Commissions	Inc.	CEO	VSO	\$0	(\$1,767)		(\$1,500)
8123	Grant - Traineeship	Inc.	CEO	VSO	(\$30,000)	(\$30,000)	100%	\$0
8213	Café Lease Fees	Inc.	CEO	VSO	(\$13,500)	(\$13,707)	102%	(\$13,800)
114P	Profit on Sale of Assets	Inc.	CEO	SFO	\$0	\$0		\$0
8283	Donations	Inc.	CEO	VSO	(\$1,000)	(\$1,838)	184%	(\$1,500)
8484	Rose Maze Book Revenue	Inc.	CEO	VSO	\$0	\$0		\$0
					(\$76,000)	(\$103,562)	136%	(\$70,450)
	<i>Net Profit/loss The Kodja Place</i>				(\$473,983)	(\$465,116)	98%	(\$493,387)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
Tourism & Area Promotion - Other								
029D	Depreciation	Exp.	CEO	SFO	\$96,207	\$96,260	100%	\$96,000
8222	Salaries (Other T&AP)	Exp.	CEO	CEO	\$68,800	\$34,441	50%	\$41,000
8346	Superannuation (Other T&AP)	Exp.	CEO	CEO	\$5,500	\$3,824	70%	\$4,500
8101	Kojonup Marketing & Promotions	Exp.	CEO	CEO	\$5,000	\$5,513	110%	\$8,000
8107	Great Southern Treasures	Exp.	CEO	CEO	\$10,481	\$10,481	100%	\$11,000
8414	Wool Wagon	Exp.	CEO	BMC	\$200	\$281	141%	\$200
8354	Subscriptions, Accreditation, etc.	Exp.	CEO	VSO	\$4,000	\$1,529	38%	\$4,000
8374	Australia Day Breakfast	Exp.	CEO	CDO	\$1,000	\$0	0%	\$1,000
8371	EV Charging Station	Exp.	CEO	MCCS	\$5,000	\$4,046	81%	\$5,000
8432	Railway Station Building Maintenance	Exp.	CEO	BMC	\$1,550	\$575	37%	\$2,500
8402	Tourist Railway - 50% Contribution to Ins.	Exp.	CEO	CEO	\$400	\$395	99%	\$0
					\$198,138	\$157,344	79%	\$173,200
8494	EV Charging Station	Inc.	CEO	MCCS	\$0	\$0		(\$8,000)
					\$0	\$0		(\$8,000)
Great Southern Treasures								
8512	Brochure Distribution & Storage	Exp.	CEO	VSO	\$0	\$0		\$5,000
8522	Brochure Printing	Exp.	CEO	VSO	\$0	\$0		\$3,000
8514	Annual Memberships	Exp.	CEO	VSO	\$0	\$0		\$300
8524	Marketing & Advertising	Exp.	CEO	VSO	\$0	\$0		\$10,000
8544	Annual Bloom Festival Cash Contribution	Exp.	CEO	VSO	\$0	\$0		\$5,000
8574	Perth Caravan & Camping Show	Exp.	CEO	VSO	\$0	\$0		\$5,500
8584	Administration (Postage, Catering, Printing,	Exp.	CEO	VSO	\$0	\$0		\$2,000
8594	Website Hosting	Exp.	CEO	VSO	\$0	\$0		\$800
8596	Data Collection	Exp.	CEO	VSO	\$0	\$0		\$3,000
8586	Insurance	Exp.	CEO	VSO	\$0	\$0		\$800
8576	Executive Officer	Exp.	CEO	VSO	\$0	\$0		\$60,000
8566	Chair Sitting Fee	Exp.	CEO	VSO	\$0	\$0		\$4,000
					\$0	\$0		\$99,400
8543	Income from Member Shires	Inc.	CEO	VSO	\$0	\$0		(\$93,000)
8553	Grant Funds	Inc.	CEO	VSO	\$0	\$0		(\$6,400)
					\$0	\$0		(\$99,400)
14. OTHER PROPERTY & SERVICES								
Materials In Store								
9452	Stock Variance A/C	Exp.	MWS	MCCS	\$100	\$98		\$100
					\$100	\$98		\$100
Plant Operation Costs								
9342	Fuel & Oil	Exp.	MWS	MWS	\$215,000	\$152,645	71%	\$215,000
9352	Tyres & Tubes	Exp.	MWS	MWS	\$15,000	\$2,125	14%	\$15,000
9362	Parts,Ext Work & Sundries	Exp.	MWS	MWS	\$96,500	\$88,635	92%	\$96,500
112P	Loss On Sale Of Assets	Exp.	MWS	MCCS	\$49,323	\$23,610	48%	\$113,000
9363	Purchase of Tools	Exp.	MWS	MWS	\$3,000	\$4,250	142%	\$3,000
9372	Wages & Overheads	Exp.	MWS	MWS	\$180,000	\$162,279	90%	\$180,000
9382	Vehicles - Insurance	Exp.	MWS	MWS	\$50,000	\$71,636	143%	\$60,000
9386	Vehicles - Licences	Exp.	MWS	MWS	\$28,000	\$831	3%	\$28,000
9402	Less Poc Allocated To W. & S.	Exp.	MWS	MWS	(\$636,823)	(\$514,861)	81%	(\$710,500)
021D	Depreciation	Exp.	MWS	SFO	\$399,277	\$378,594	95%	\$399,200
025D	Depreciation W/Back	Exp.	MWS	SFO	(\$399,277)	(\$323,283)	81%	(\$399,200)
					\$0	\$46,461		\$0
012P	Profit On Sale Of Assets	Inc.	MWS	SFO	(\$1,546)	\$0	0%	(\$29,000)
9393	Income - Diesel Fuel Rebates	Inc.	MWS	SFO	(\$37,000)	(\$27,095)	73%	(\$25,000)
					(\$38,546)	(\$27,095)	70%	(\$54,000)
Private Works								
9002	Private Works	Exp.	MWS	MWS	\$10,000	\$3,498	35%	\$5,000
9008	Pte Works-Other Councils-Roads	Exp.	MWS	MWS	\$10,000	\$0		\$5,000
					\$20,000	\$3,498	17%	\$10,000
9003	Private Works Income	Inc.	MWS	MWS	(\$15,000)	(\$7,085)	47%	(\$10,000)
9009	Pte Works-Income-Other Councils-Roads	Inc.	MWS	MWS	(\$15,000)	\$0		(\$10,000)
					(\$30,000)	(\$7,085)	24%	(\$20,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
Public Works Overheads								
021A	Annual Leave Accrual	Exp.	MWS	SFO	\$0	\$193		\$0
021L	Long Service Leave Accrual	Exp.	MWS	SFO	\$0	\$12,924		\$0
9022	Salaries-Works-Supervisors; Assistance	Exp.	MWS	MWS	\$530,000	\$513,847	97%	\$530,000
9042	Superannuation (Supervisors)	Exp.	MWS	MWS	\$19,000	\$19,666	104%	\$19,000
9052	Conferences & Training (Super)	Exp.	MWS	MWS	\$2,200	\$520	24%	\$2,200
9062	Emp Insurances (Supervisors)	Exp.	MWS	MWS	\$1,900	\$1,733	91%	\$1,900
9072	Other Staff Expenses (Inc. FBT)	Exp.	MWS	SFO	\$12,000	\$11,654	97%	\$13,000
9502	Allowances	Exp.	MWS	SFO	\$12,000	\$0	0%	\$12,000
9082	Vehicle Operating	Exp.	MWS	MWS	\$20,000	\$13,088	65%	\$20,000
9081	Staff Housing Subsidy	Exp.	MCCS	MCCS	\$7,000	\$5,980	85%	\$6,000
9084	Consulting Technical	Exp.	MWS	MWS	\$15,000	\$4,427	30%	\$15,000
9092	Office Expenses	Exp.	MWS	MWS	\$11,000	\$11,663	106%	\$11,000
9094	Minor Equipment/Consumables	Exp.	MWS	MWS	\$7,500	\$7,935	106%	\$7,500
9095	RAMM Inventory	Exp.	MWS	MWS	\$20,000	\$9,868	49%	\$20,000
9101	ICT program development for Depot	Exp.	MWS	MWS	\$5,000	\$0		\$5,000
9102	Training	Exp.	MWS	MWS	\$90,000	\$60,467	67%	\$90,000
9112	Meetings	Exp.	MWS	MWS	\$31,000	\$25,929	84%	\$31,000
9122	Annual Leave	Exp.	MWS	MWS	\$130,000	\$134,576	104%	\$130,000
9132	Public Holidays	Exp.	MWS	MWS	\$84,000	\$69,053	82%	\$84,000
9142	Sick Leave	Exp.	MWS	MWS	\$65,000	\$56,416	87%	\$65,000
9152	Superannuation	Exp.	MWS	MWS	\$160,000	\$151,036	94%	\$160,000
9162	Workers Comp Ins	Exp.	MWS	MCCS	\$31,500	\$30,702	97%	\$31,500
9172	Staff Functions	Exp.	MWS	MWS	\$2,500	\$10,193	408%	\$2,500
9192	Long Service Leave	Exp.	MWS	MWS	\$40,000	\$88,925	222%	\$40,000
9202	Safety Equipment & P.P.E.	Exp.	MWS	MWS	\$20,000	\$27,123	136%	\$20,000
9262	Emp Insurances - PWO	Exp.	MWS	MCCS	\$4,500	\$4,181	93%	\$4,500
9182	Insurance on Works	Exp.	MWS	MWS	\$5,100	\$5,324	104%	\$5,500
9280	Cleaners - Annual Leave	Exp.	MWS	MWS	\$5,500	\$6,574	120%	\$5,500
9281	Cleaners - Long Service Leave	Exp.	MWS	MWS	\$3,000	\$1,889	63%	\$3,000
9282	Cleaners - Sick Leave	Exp.	MWS	MWS	\$2,000	\$4,498	225%	\$2,000
9284	Cleaners - Public Holidays	Exp.	MWS	MWS	\$3,000	\$1,956	65%	\$3,000
9286	Cleaners - Superannuation	Exp.	MWS	MWS	\$4,000	\$4,818	120%	\$5,000
9421	Small Items (Chainsaws, Mowers etc)	Exp.	MWS	MWS	\$3,000	\$2,844	95%	\$3,000
9422	Sundry Plant Recovery - Automatic Recover	Exp.	MWS	MCCS	\$29,000	\$24,716	85%	\$29,000
9302	Admin Realloc - Cash (Pwo)	Exp.	MWS	MCCS	\$277,674	\$266,651	96%	\$309,030
9332	Admin Non Cash Realloc (Pwo)	Exp.	MWS	MCCS	\$42,595	\$56,855	133%	\$48,495
9312	Less Allocated To Works & Services	Exp.	MWS	MWS	(\$1,695,969)	(\$1,458,121)	86%	(\$1,734,625)
					\$0	\$190,103		\$ -
9543	Apprenticeship/Trainee Grant	Inc.	MWS	MWS	\$0	(\$12,125)		(\$24,000)
9323	Sundry Misc Income - PWO	Inc.	MWS	MCCS	(\$1,000)	\$0	0%	(\$1,000)
					(\$1,000)	(\$12,125)		(\$25,000)
Salaries And Wages								
9482	Salaries & Wages Drawn	Exp.	MCCS	MCCS	\$4,800,000	\$4,668,571	97%	\$5,000,000
9492	Workers Comp Allocated	Exp.	MCCS	MCCS	\$50,000	\$18,032	36%	\$15,000
9512	Salary & Wage Alloc To W. & S.	Exp.	MCCS	MCCS	(\$4,800,000)	(\$4,769,279)	99%	(\$5,000,000)
					\$50,000	(\$82,676)	-165%	\$15,000
9493	Workers Compensation Income	Inc.	MCCS	MCCS	(\$50,000)	(\$17,113)	34%	(\$15,000)
					(\$50,000)	(\$17,113)	34%	(\$15,000)

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved	2021/2022 Budget
Unclassified								
015P	Loss (Sch 14)	Inc.	MCCS	SFO	\$0	\$0	100%	\$0
024D	Depreciation (Sch 14)	Exp.	MCCS	SFO	\$21,971	\$22,372	102%	\$21,900
9572	Land Survey & Leasing Costs	Exp.	MCCS	MCCS	\$9,000	\$8,730	97%	\$20,000
9562	Equipment Purchases - Non Capital	Exp.	MCCS	MWS	\$0	\$0		\$0
9682	Misc Expenses-Other Property	Exp.	MCCS	MCCS	\$3,000	\$2,859	95%	\$3,000
					\$33,971	\$33,960	100%	\$44,900
9613	Admin Cash Inc Realloc (Unc)	Inc.	MCCS	MCCS	\$0	\$0		\$0
9625	Small Items Insurance Income	Inc.	MCCS	MCCS	(\$4,000)	(\$1,475)	37%	(\$2,000)
9626	Sundry Misc Income - Other Property	Inc.	MCCS	MCCS	(\$13,000)	(\$1,910)	15%	(\$5,000)
9627	Sundry Inc - Insurance Premium Refund	Inc.	MCCS	MCCS	(\$17,000)	(\$15,540)	91%	(\$15,000)
9683	Lease of Misc. SoK Properties	Inc.	MCCS	MCCS	(\$18,000)	(\$4,375)	24%	(\$15,682)
9695	Recoverable Costs	Inc.	MCCS	MCCS	(\$1)	(\$182)	18180%	(\$1)
					(\$52,001)	(\$23,482)	45%	(\$37,683)
Finance & Borrowing								
9862	Interest - Loans - Council	Exp.	MCCS	MCCS	\$0	(\$2,475)		\$0
9882	Loan Guarentee Fees	Exp.	MCCS	MCCS	\$0	\$0		\$0
9872	Interest - Loans - Self Support	Exp.	MCCS	MCCS	\$0	\$0		\$0
					\$0	(\$2,475)		\$0
9873	Reimburse -Loan Interest- Bowling Club	Inc.	MCCS	MCCS	\$0	\$0		\$0
					\$0	\$0		\$0
GRAND TOTALS					(\$3,060,878)	(\$1,618,528)		(\$2,196,127)

SUMMARIES:								
BY DEPARTMENT:								
Revenue								
	Chief Executive Officer				-\$701,190	-\$723,826	103%	-\$288,850
	Manager Corporate & Community Services				-\$7,520,534	-\$6,968,959	93%	-\$6,552,087
	Manager Works & Services				-\$1,830,058	-\$1,378,889	75%	-\$3,109,855
	Manager Regulatory Services				-\$584,080	-\$461,117	79%	-\$525,550
	Manager Aged Care Services				-\$2,664,854	-\$2,766,145	104%	-\$2,475,000
					-\$13,300,716	-\$12,298,936	92%	-\$12,951,342
Expenditure								
	Chief Executive Officer				\$1,607,587	\$1,508,721	94%	\$1,767,489
	Manager Corporate & Community Services				\$1,662,211	\$1,718,091	103%	\$1,735,218
	Manager Works & Services				\$3,803,058	\$4,084,580	107%	\$3,771,344
	Manager Regulatory Services				\$899,914	\$882,669	98%	\$942,481
	Manager Aged Care Services				\$2,267,067	\$2,486,347	110%	\$2,538,683
					\$10,239,838	\$10,680,408	104%	\$10,755,214
NET RESULT					\$3,060,878	\$1,618,528		\$2,196,127

A/c	Description	Type	Resp. Manager	Resp. Officer	2020/2021 Budget	2020/2021 YTD Actuals	% Achieved 100%	2021/2022 Budget
SUMMARIES:								
BY RESPONSIBLE OFFICER:								
Revenue								
	Chief Executive Officer				-\$57,659	-\$63,645	110%	-\$49,950
	- Visitor Services Officer				-\$76,000	-\$103,562	136%	-\$169,850
	Manager Corporate & Community Services				-\$5,271,014	-\$4,693,470	89%	-\$3,073,212
	- Senior Finance Officer				-\$4,184,359	-\$4,107,372	98%	-\$4,356,225
	- Senior Library Officer				-\$47,570	-\$35,391	74%	-\$47,530
	- Community Development Officer				-\$10,450	-\$21,388	205%	-\$20,600
	- Sport & Recreation Officer				\$0	\$0		\$0
	- Senior Administration Officer				-\$2,200	-\$2,000		-\$2,200
	Manager Works & Services				-\$1,722,553	-\$1,277,159	74%	-\$2,993,605
	- Senior Horticulturalist				\$0	\$0		\$0
	- Natural Resource Management Officer				\$0	\$0		\$0
	Manager Regulatory Services				-\$30,212	-\$8,068	27%	-\$31,550
	- Ranger / Building Maintenance Coordinator				-\$5,450	-\$4,468	82%	-\$12,570
	- Emergency Management Officer				-\$54,103	-\$54,148	100%	-\$50,050
	- Shire Planner				-\$4,000	-\$9,639	241%	-\$6,000
	Manager Aged Care Services				-\$1,835,146	-\$1,918,626	105%	-\$2,138,000
					-\$13,300,716	-\$12,298,936	92%	-\$12,951,342
Expenditure								
	Chief Executive Officer				\$430,297	\$347,123	81%	\$325,695
	- Visitor Services Officer				\$65,900	\$73,166	111%	\$175,850
	Manager Corporate & Community Services				\$1,972,172	\$1,875,925	95%	\$2,246,023
	- Senior Finance Officer				\$3,172,786	\$3,224,016	102%	\$3,218,337
	- Senior Library Officer				\$30,350	\$15,146	50%	\$33,100
	- Community Development Officer				\$14,050	\$23,136	165%	\$21,022
	- Sport & Recreation Officer				\$37,700	\$34,791	92%	\$57,950
	- Senior Administration Officer				\$17,000	\$27,517	162%	\$18,000
	Manager Works & Services				\$1,069,102	\$1,383,939	129%	\$965,860
	- Senior Horticulturalist				\$780,424	\$897,848	115%	\$761,650
	- Natural Resource Management Officer				\$130,369	\$84,128	65%	\$142,150
	Manager Regulatory Services				\$451,636	\$419,393	93%	\$477,300
	- Building Maintenance Coordinator				\$176,468	\$171,089	97%	\$194,561
	- Emergency Management Officer				\$84,810	\$77,639	92%	\$88,000
	- Shire Planner				\$24,500	\$14,084	57%	\$10,416
	Manager Aged Care Services				\$1,770,274	\$1,999,701	113%	\$2,009,300
	- Admin & Domestic Coordinator				\$12,000	\$11,767	98%	\$10,000
					\$10,239,838	\$10,680,408	104%	\$10,755,214
	NET RESULT				\$3,060,878	\$1,618,528	53%	\$2,196,127

Cell: L34
Comment: Account 1192:
Includes \$21,500 for GRV revaluation (each 5 years)

Cell: L43
Comment: Account 4013:
State Government has reduced the maximum penalty interest payable to 7%

Cell: L84
Comment: Software Licensing Fees:
Additional \$5,000 for ALTUS Payroll Annual Licensing Fee

Cell: L94
Comment: Account 2287 Fair Value Revals:
\$30,000 to reval all asset classes (once each 5 years)

Cell: L183
Comment: Account 2862:
Health LL and Bush Fire Brigades LL still outstanding

Cell: L192
Comment: Account 3102:
Portion of Managerial Wage + Administration Officer

Cell: L197
Comment: Account 3164 'Health - Contractors':
Environmental Health shared services employed by Shire of Katanning.

Cell: L213
Comment: 3365 - Health Plan:
Contribution towards VROC Health Plan

Cell: L269
Comment: Account 3782:
Royal Commission has additional training requirements

Cell: L274
Comment: Account 3842:
Additional Costs in 2020/21 due to COVID. Wifi Installed May 2021 will fix this.

Cell: L450
Comment: Account 5734:
Future Drought Fund - NRM Drought resilience Program

Cell: L499
Comment: Account 6882:
Additional \$500 to cover events in the library.

Cell: L520
Comment: Account 6446:
Includes additional for Comm Dev Bi-annual Conference

Cell: L521
Comment: Account 6436:
To develop the Youth Precinct Plan and Benn Parade Multi-use Facility

Cell: L522
Comment: Account 6502:
\$20,000 contribution to GSCORE Trails grant (signage design & fabrication).

Cell: L564
Comment: Account Grant - Trails:
State Heritage Grant for Town Walk Trail Signage upgrade

Cell: L609
Comment: Pool Non-Capital Purchases:
Sump Pump - \$1,000
Speaker - \$500

Cell: L610
Comment: Account (New):

Commence grant application process for wet decks and plant room upgrades

Cell: L683

Comment: 7605:

Depot Auction

Cell: L693

Comment: Account 8622:

Services now provided by Shire of Narrogin.

Cell: L754

Comment: Account 8142:

Includes Point of Sale printing and stationary for new system

Cell: L760

Comment: Account 8192:

Includes new point of sale software

Cell: L763

Comment: Account 8358:

Move TKP Website in-line with Shire Web Site in conjunction with KPCF Inc.

Cell: L793

Comment: Account 8101:

Includes \$5,000 for series 12 of Destination WA

Cell: L799

Comment: 8432:

Additional \$1,000 for stormwater works

Cell: L849

Comment: 9008:

Water Jetter Hire

Cell: L853

Comment: 9008:

Water Jetter Hire

Cell: L870

Comment: Account 9095 - RAMM Inventory:

Annual Subscriptions

Plus \$5,000 RAMM Building Componentising

Cell: L912

Comment: 9572 - Land Survey & Leasing Costs:

Showgrounds boundary issues and Kojonup-Darakan Road realignment

Cell: L927

Comment: Account 9862 - Interest on Loans:

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

**APPENDIX B
ADMIN OVERHEAD ALLOCATION (ACTIVITY BASED COSTING)
CALCULATION OF COSTS TO SUB-PROGRAMS**

<u>CASH</u>		<u>To allocate -\$ 1,545,150</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111120.95	Rates	1.00	\$ 15,452
117020.95	Governance	20.00	\$ 309,030
123820.95	Fire Prevention	3.00	\$ 46,355
126020.95	Animal Control	1.00	\$ 15,452
132120.95	Health	1.00	\$ 15,452
139920.95	Springhaven Lodge	15.00	\$ 231,773
157520.95	Environment	2.00	\$ 30,903
159620.95	Town Planning & Regional Development	1.00	\$ 15,452
161520.95	Community Development	2.25	\$ 34,766
162920.95	Swimming Areas & Beaches	1.00	\$ 15,452
167920.95	Other Recreation	1.95	\$ 30,130
169420.95	Library	1.00	\$ 15,452
177020.95	Road Maintenance	20.00	\$ 309,030
184120.95	The Kodja Place	8.80	\$ 135,973
186720.95	Building Control	1.00	\$ 15,452
193020.95	Public Works Overheads	20.00	\$ 309,030
		100.00	\$ 1,545,150

<u>NON CASH</u>		<u>To allocate -\$ 91,500</u>	
Account	Sub-Program Description	Allocation Percentage	Allocation Amount to Sub-Programs
111220.94	Rates	1.5	\$ 1,373
117120.94	Governance	10.0	\$ 9,150
124420.94	Fire Prevention	1.0	\$ 915
126120.94	Animal Control	1.0	\$ 915
132520.94	Health	1.5	\$ 1,373
139820.94	Springhaven Lodge	20.0	\$ 18,300
157420.94	Environment	2.5	\$ 2,288
158320.94	Town Planning & Regional Development	1.0	\$ 915
161420.94	Community Development	2.5	\$ 2,288
169520.94	Library	2.5	\$ 2,288
184220.94	The Kodja Place	2.5	\$ 2,288
186820.94	Building Control	1.0	\$ 915
193320.94	Public Works Overheads	53.0	\$ 48,495
		100.0	\$ 91,500

Detailed Capital Expenditure by Program

COA	Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	Asset Class	Asset Invest. Type	2020/2021 Budget	2020/2021 YTD Actuals	2021/2022 Budget	SOURCE OF FUNDS													COUNCIL	Total Funding
										RRG	RZR	BBRF & RAAP Housing Initiative	Sport & Rec Facilities Fund	LotteryWest	Community Drought Extension	Other Grants	LR&CIP Grant	Sporting Reserve	Other Reserves	Loans	Sale Proceeds	Other Revenue		
Governance																								
C137	ICT Plan Implementation	3.1.2	MCCS	MCCS	F&E	New	\$ 20,000	\$ 25,503	\$11,800												\$ 11,800	\$ 11,800		
C400	Shire Administration Centre - Grounds Upgrade		CEO	BMC	Infr.	Upgrade	\$ -	\$ -	\$8,000												\$ 8,000	\$ 8,000		
C191	Shire Administration Centre - Building Renewal/Improvement		CEO	BMC	L&B	Renewal	\$ 33,000	\$ -	\$25,000												\$ 25,000	\$ 25,000		
C265	Council Chambers / Reception Lounge	3.1.5	CEO	BMC	F&E	Renewal	\$ -	\$ -	\$ -												\$ -	\$ -		
Total Governance																								
Law Order & Public Safety																								
C138	Bush Fire Repeater Tower	5.1.2	MRS	MRS	Infr.	New	\$ 100,000	\$ 2,273	\$109,767							\$ 109,767				\$ -	\$ 109,767			
Total Law Order & Public Safety																								
Health																								
C291	34 Katanning Rd - Upgrade		CEO	BMC	L&B	Renewal	\$ -	\$ -	\$ -												\$ -	\$ -		
Total Health																								
Education & Welfare																								
C107	Playgroup/Toy Library		MCCS	BMC	L&B	Renewal	\$ -	\$ -	\$13,500				\$ 6,750								\$ 6,750	\$ 13,500		
Total Education & Welfare																								
Housing																								
C150	Great Southern Housing Initiative - Key Worker	2.4.3	CEO	MCCS	L&B	New	\$ 412,199	\$ 361,174	\$59,847							\$ 55,000				\$ 4,847	\$ 59,847			
C149	Great Southern Housing Initiative - Aged	2.4.3	CEO	MCCS	L&B	New	\$ 145,749	\$ 127,462	\$ -												\$ -	\$ -		
C365	Great Southern Housing Initiative - Government Officers	2.4.3	CEO	MCCS	L&B	New	\$ 406,985	\$ 330,433	\$58,890							\$ 55,000				\$ 3,890	\$ 58,890			
C157	Staff - 15 Loton Close		CEO	BMC	L&B	New	\$ -	\$ -	\$18,000												\$ 18,000	\$ 18,000		
C156	Staff - 30 Katanning Road		CEO	BMC	L&B	Renewal	\$ -	\$ -	\$ -												\$ -	\$ -		
C139	Staff - Bagg Street Units		CEO	BMC	L&B	Upgrade	\$ -	\$ -	\$15,000												\$ 15,000	\$ 15,000		
C143	Staff - Newton Street Units		CEO	BMC	L&B	Renewal	\$ -	\$ 1,000	\$12,000												\$ 12,000	\$ 12,000		
C141	Staff - 39 Vanzuilecom St		CEO	BMC	L&B	Renewal	\$ -	\$ -	\$ -												\$ -	\$ -		
C142	Staff - Lot 8 Soldier Rd		CEO	BMC	L&B	Renewal	\$ -	\$ -	\$5,000												\$ 5,000	\$ 5,000		
C406	Springhaven - WiFi	2.2.6	MACS	MCCS	F&E	New	\$ 15,000	\$ 16,524	\$ -												\$ -	\$ -		
C147	Springhaven - Furniture	2.2.6	MACS	MACS	F&E	New	\$ 10,000	\$ 1,474	\$10,000												\$ 10,000	\$ 10,000		
C195	Springhaven - Building	2.2.14	MACS	MACS	L&B	Renewal	\$ 10,000	\$ 10,611	\$44,000							\$ 5,000				\$ 39,000	\$ 44,000			
C427	Springhaven - Building - ACAR Grant		MACS	MACS	L&B	Renewal	\$ -	\$ -	\$285,000				\$ 282,000								\$ 3,000	\$ 285,000		
C194	Springhaven - Building - SIHI	2.2.6	MACS	MACS	L&B	Renewal	\$ 30,137	\$ 16,008	\$ -												\$ -	\$ -		
C366	Springhaven - Building - DACS	2.2.9	MACS	MACS	L&B	Renewal	\$ 35,645	\$ 32,181	\$ -												\$ -	\$ -		
C266	Springhaven - Soldier Rd Car Park		MACS	DSC	Infr.	New	\$ 63,275	\$ 128,253	\$ -												\$ -	\$ -		
C313	Jean Sullivan Units - Building Renewal		MACS	BMC	L&B	Upgrade	\$ 10,500	\$ -	\$10,000							\$ 10,000				\$ -	\$ 10,000			
C145	ILU's - Building Renewal		MACS	BMC	L&B	Renewal	\$ 12,600	\$ 24,888	\$12,000							\$ 12,000				\$ -	\$ 12,000			
Total Housing																								
Community Amenities																								
C407	Refuse Site Development		CEO	MWS	Infr.	Upgrade	\$ 50,000	\$ 19,479	\$30,521							\$ 30,521				\$ -	\$ 30,521			
C355	Town Furniture	1.4.3	MWS	MWS	Infr.	New	\$ 49,604	\$ 39,452	\$40,000							\$ 20,000				\$ 20,000	\$ 40,000			
Total Community Amenities																								
Recreation & Culture																								
C198	Historic Buildings - Capital Improvement		CEO	BMC	L&B	Renewal	\$ 33,000	\$ 36,117	\$12,000												\$ 12,000	\$ 12,000		
C428	Sub-division - Harness Display Shed		CEO	MRS	L&B	New	\$ -	\$ -	\$12,000												\$ 12,000	\$ 12,000		
C199	Memorial Hall	1.1.8	CEO	BMC	L&B	Renewal	\$ 331,411	\$ 297,393	\$69,018				\$ -			\$ 35,000				\$ 16,518	\$ 17,500	\$ 69,018		
C315	Memorial Hall - Furniture		MCCS	BMC	F&E	New	\$ -	\$ -	\$10,000												\$ 10,000	\$ 10,000		
C408	Harrison Place Toilets & Park	1.1.8	CEO	MWS	L&B	Upgrade	\$ 250,000	\$ 22,613	\$627,387				\$ 197,625			\$ 400,000				\$ 29,762	\$ 627,387			
7104	Swimming Pool - Shade	1.2.13	MCCS	BMC	Infr.	New	\$ 38,000	\$ 35,950	\$6,000												\$ 6,000	\$ 6,000		
6344	Swimming Pool - Furniture & Equipment		MCCS	MCCS	F&E	New	\$ -	\$ -	\$ -												\$ -	\$ -		
C429	Swimming Pool - Half Court Basketball	1.2.10	MCCS	MCCS	Infr.	New	\$ -	\$ -	\$10,000							\$ 10,000				\$ -	\$ 10,000			
C409	Swimming Pool - New Fence Eastern Boundary	1.2.10	MCCS	BMC	Infr.	Upgrade	\$ 30,000	\$ -	\$80,000												\$ 36,000	\$ 80,000		
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	MCCS	Infr.	Renewal	\$ 1,987,601	\$ 91,035	\$1,896,566			\$ 238,795	\$ 250,000			\$ 1,390,000				\$ -	\$ 17,771	\$ 1,896,566		
C410	Sporting Complex - New Lights Upper Oval	1.2.10	MCCS	MCCS	Infr.	Renewal	\$ 387,000	\$ 122,517	\$264,483			\$ 129,000									\$ 132,483	\$ 3,000	\$ 264,483	
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	MCCS	Infr.	New	\$ 444,540	\$ 26,330	\$418,210			\$ 413,707									\$ 4,503	\$ 418,210		
C430	Sporting Complex - Audio Visual	1.2.10	MCCS	MCCS	F&E	New	\$ -	\$ -	\$58,000							\$ 30,000				\$ 20,000	\$ 8,000	\$ 58,000		
C412	Kojonup Park Drainage & Car Park & RV Area		MCCS	MWS	Infr.	Upgrade	\$ 650,000	\$ 651,524	\$ -												\$ -	\$ -		
C426	RV Area		MCCS	MWS	Infr.	Upgrade	\$ -	\$ 396	\$ -												\$ -	\$ -		
C413	Trails Construction		MCCS	MCCS	Infr.	New	\$ 20,000	\$ -	\$54,676				\$ 20,000								\$ 34,676	\$ 54,676		
Total Recreation & Culture																								
Transport - Plant Purchases																								
7604	Plant Major Purchases		MWS	MWS	P&E	New	\$ 726,000	\$ 566,515	\$1,080,075							\$ 179,275				\$ 319,000	\$ 581,800	\$ 1,080,075		
Total Transport - Plant Purchases																								

Detailed Capital Expenditure by Program

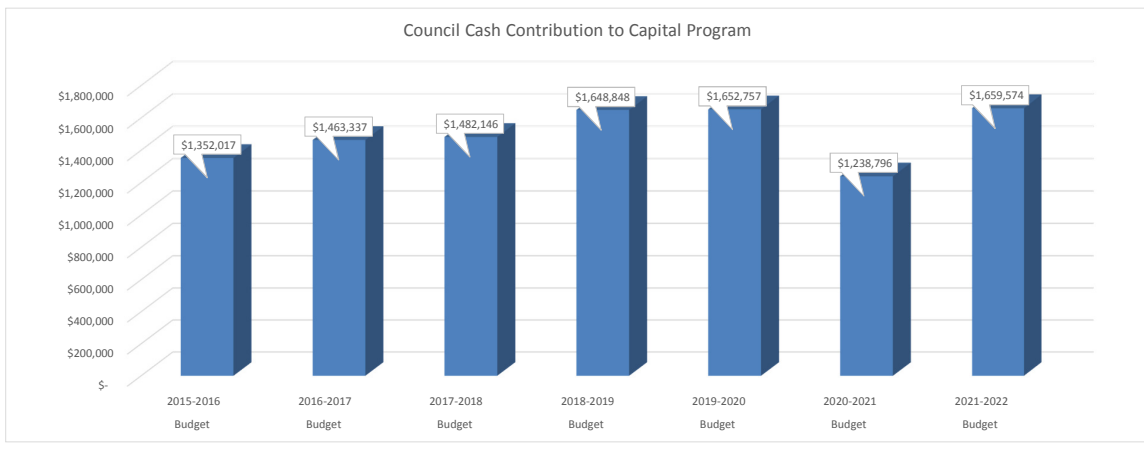
COA Description	SMART Implement. Ref.	Resp. Manager	Resp. Officer	Asset Class	Asset Invest. Type	2020/2021 Budget	2020/2021 YTD Actuals	2021/2022 Budget	SOURCE OF FUNDS																Total Funding											
									RRG	RZR	BBRF & RAAP Housing Initiative	Sport & Rec Facilities Fund	LotteryWest	Community Drought Extension	Other Grants	LR&CIP Grant	Sporting Reserve	Other Reserves	Loans	Sale Proceeds	Other Revenue	Restricted Funds	COUNCIL													
Transport - Infrastructure																																				
C174	1.1.6	MWS	MWS	Infr.	Upgrade	\$ 30,000	\$ 34,949	\$63,000												\$ 63,000	\$ 63,000															
C433	1.1.6	MWS	MWS	Infr.	Upgrade	\$ -	\$ -	\$20,000												\$ 20,000	\$ 20,000															
C216	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 63,000	\$ 56,135	\$25,000												\$ 25,000	\$ 25,000															
C173	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$ -												\$ -	\$ -															
C434	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ -	\$200,000												\$ -	\$ -															
C414	1.1.5	MWS	MWS	Infr.	Renewal	\$ 140,000	\$ 22,214	\$117,786	\$ 56,000	\$ 102,594										\$ 97,406	\$ 200,000															
C415	1.1.5	MWS	MWS	Infr.	Renewal	\$ 135,000	\$ 135,054	\$ -												\$ 15,119	\$ 117,786															
C416	1.1.5	MWS	MWS	Infr.	Renewal	\$ 320,000	\$ 325,659	\$ -												\$ -	\$ -															
C246	1.1.5	MWS	MWS	Infr.	Upgrade	\$ -	\$ -	\$1,584,000						\$ 1,584,000						\$ -	\$ -															
C417	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 300,000	\$ 175,150	\$124,850	\$ 40,000											\$ -	\$ 124,850															
C436	1.1.5	MWS	MWS	Infr.	Upgrade	\$ -	\$ -	\$450,000	\$ 300,000											\$ 150,000	\$ 450,000															
C248	1.1.5	MWS	MWS	Infr.	Upgrade	\$ -	\$ 1,409	\$120,000	\$ 80,000											\$ 40,000	\$ 120,000															
C171	1.1.5	MWS	MWS	Infr.	Renewal	\$ 100,000	\$ -	\$100,000		\$ 100,000										\$ -	\$ 100,000															
C319	1.1.5	MWS	MWS	Infr.	Renewal	\$ 112,000	\$ 23,072	\$88,928	\$ 44,800											\$ 6,795	\$ 88,928															
C403	1.1.5	MWS	MWS	Infr.	Renewal	\$ 70,000	\$ 71,647	\$ -												\$ -	\$ -															
C320	1.1.5	MWS	MWS	Infr.	Renewal	\$ 112,000	\$ 112,223	\$ -												\$ -	\$ -															
C321	1.1.5	MWS	MWS	Infr.	Renewal	\$ 112,000	\$ 24,429	\$87,571	\$ 44,800											\$ 5,437	\$ 87,571															
C418	1.1.5	MWS	MWS	Infr.	Renewal	\$ 120,000	\$ -	\$150,000		\$ 150,000										\$ -	\$ 150,000															
C419	1.1.5	MWS	MWS	Infr.	Renewal	\$ 300,000	\$ 84,441	\$215,559			\$ 99,411							\$ 40,000	\$ 76,148	\$ 215,559																
C420	1.1.5	MWS	MWS	Infr.	Renewal	\$ 60,000	\$ 60,086	\$ -												\$ -	\$ -															
C245	1.1.5	MWS	MWS	Infr.	Upgrade	\$ 70,000	\$ -	\$70,000			\$ 70,000									\$ -	\$ 70,000															
C252	1.2.8	MWS	MWS	Infr.	Renewal	\$ 20,000	\$ 6,346	\$20,000												\$ 20,000	\$ 20,000															
C421	1.1.5	MWS	MWS	Infr.	Renewal	\$ 70,000	\$ -	\$80,000		\$ 80,000										\$ -	\$ 80,000															
C172	1.1.5	MWS	MWS	Infr.	Renewal	\$ -	\$ 740	\$ -												\$ -	\$ -															
C308	1.2.8	MWS	MWS	Infr.	Upgrade	\$ -	\$ -	\$ -												\$ -	\$ -															
C361		MWS	MWS	Infr.	Upgrade	\$ 2,000	\$ 1,557	\$10,000												\$ 10,000	\$ 10,000															
C262		MRS	BMC	Infr.	Renewal	\$ -	\$ -	\$ -												\$ -	\$ -															
Transport - Infrastructure																																				
						\$ 2,136,000	\$ 1,135,111	\$ 3,526,694																												
Economic Services																																				
C177	2.1.10	MCDT	BMC	L&B	Renewal	\$ 5,000	\$ 4,869	\$6,000						\$ 5,000						\$ 1,000	\$ 6,000															
C435		MCDT	SH	Infr.	Renewal	\$ -	\$ -	\$23,500												\$ 23,500	\$ 23,500															
C054	1.4.7	MCDT	MCCS	Infr.	New	\$ 25,000	\$ 332	\$30,000						\$ 30,000						\$ -	\$ 30,000															
	1.2.11	CEO	MCCS	Infr.	New	\$ -	\$ -	\$ -												\$ -	\$ -															
C424	4.3.1	CEO	MCCS	Infr.	Upgrade	\$ -	\$ -	\$50,000			\$ 50,000									\$ -	\$ 50,000															
C425	4.3.1	CEO	MWS	Infr.	New	\$ 300,000	\$ -	\$50,000			\$ 50,000									\$ -	\$ 50,000															
C261	4.3.1	CEO	MWS	Infr.	New	\$ -	\$ 32,365	\$17,635										\$ 17,635		\$ 17,635																
C055	4.3.4	MRS	MRS	Infr.	New	\$ 50,000	\$ -	\$ -												\$ -	\$ -															
C310	2.4.3	CEO	CEO	L4R	Upgrade	\$ 526,000	\$ 9,167	\$616,833						\$ 30,000	\$ 586,833					\$ -	\$ 616,833															
Total Economic Services																																				
						\$ 906,000	\$ 46,733	\$ 793,968						\$ 30,000	\$ 586,833					\$ -	\$ 616,833															
Other Property & Services																																				
C422		MWS	MWS	P&E	New	\$ 35,711	\$ 30,846	\$ -												\$ -	\$ -															
C423		MWS	MWS	Infr.	New	\$ 50,000	\$ 31,004	\$ -												\$ -	\$ -															
C286		MWS	SH	L&B	Renewal	\$ -	\$ -	\$7,800												\$ 7,800	\$ 7,800															
Total Other Property & Services																																				
						\$ 85,711	\$ 61,850	\$ 7,800												\$ -	\$ 7,800															
GRAND TOTALS																																				
						\$ 9,429,957	\$ 4,230,799	\$ 9,695,200	\$ 565,600	\$ 432,594	\$ -	\$ 367,795	\$ 413,707	\$ 350,000	\$ 367,036	\$ 80,000	\$ 466,562	\$ 2,486,833	\$ 319,000	\$ 40,000	\$ 223,749	\$ 1,659,574	\$ 9,695,200													

Less Energy Efficiency - KP External Lights \$ 4,141
Less NRM \$ 101,700

	Budget	Council Cash	Difference
2020/2021	\$ 1,659,574	\$ -	\$ 1,659,574
2019/2020	\$ 1,652,757	\$ -	\$ 1,652,757
2018/2019	\$ 1,648,848	\$ -	\$ 1,648,848
2017/2018	\$ 1,482,146	\$ -	\$ 1,482,146
2016/2017	\$ 1,463,337	\$ -	\$ 1,463,337
2015/2016	\$ 1,352,017	\$ -	\$ 1,352,017

SUMMARIES:

Land Held for Resale	\$526,000	\$9,167	\$616,833
Land & Buildings	\$1,716,226	\$1,264,748	\$1,292,441
Infrastructure	\$6,381,020	\$2,316,021	\$6,616,051
Plant & Equipment	\$761,711	\$597,361	\$1,080,075
Furn & Equipment	\$45,000	\$43,501	\$89,800
Total	\$9,429,957	\$4,230,799	\$9,695,200
Asset Renewal	\$4,536,394	\$1,502,529	\$3,735,710
Asset Upgrade	\$1,981,500	\$972,381	\$3,904,590
New Assets	\$2,912,063	\$1,755,889	\$2,054,900
Total	\$9,429,957	\$4,230,799	\$9,695,200
Chief Executive Officer	\$526,000	\$9,167	\$616,833
Manager Corporate & Community Services	\$4,164,074	\$1,101,309	\$2,912,472
Manager Works & Services	\$3,947,315	\$2,529,306	\$5,372,311
- Senior Horticulturalist	\$0	\$0	\$31,300
Manager Regulatory Services	\$150,000	\$2,273	\$121,767
- Building Maintenance Coordinator	\$493,511	\$400,216	\$301,518
- Development Services Coordinator	\$63,275	\$128,253	\$0
Manager Aged Care Services	\$85,782	\$60,274	\$339,000
Total	\$9,429,957	\$4,230,799	\$9,695,200



Cell: N8

Comment: Account C137:
New Record Keeping Software Data Migration

Cell: N9

Comment: C400:
Paving Restoration \$28,000
Garden Upgrade \$10,000
Small Budget Provision to progress

Cell: N10

Comment: Account C191:
(Rolled over from 2020/2021)
Disabled Access - auto door and lower front counter

Cell: N23

Comment: C107:
New Shade Sails

Cell: N27

Comment: Account C150:
Landscaping & Paving outstanding as per Pindan's Schedule Breakdown Details \$50,134 + Variations \$9713.

Cell: N29

Comment: Account C365:
Landscaping & Paving outstanding as per Pindan's Schedule Breakdown Details \$49,177 + 50% of variations \$9713.

Cell: N30

Comment: C157:
Ducted Air-Con \$18,000

Cell: N32

Comment: C139:
Fence, Carport, Rear Slab & Subsoil drain

Cell: N33

Comment: C143:
Paint, lights, floor coverings \$12,000

Cell: N35

Comment: Account C142:
Drainage at rear
MRS to investigate

Cell: N38

Comment: C195:
\$34,000 to change sliding doors to safety glass
\$10,000 to refurbish rooms between residents

Cell: N39

Comment: Account ACAR Grant:
Vinyl to Floor and new hand rails

Cell: N43

Comment: C313:
Outdoor areas, patio paving

Cell: N44

Comment: C145:
New Air Con, kitchen upgrade, shower repairs (u4)

Cell: N53

Comment: C198:
Continued Stone Maintenance south wall, painting and window treatments, verandah works

Cell: N54

Comment: New Account:
Sub-division costs as per Council Decision 18 May 2021

Cell: N55

Comment: Account C199:
\$20,000 for new ceiling, floor coverings and painting - southern front room, \$15,000 for Carpets, Aircon, Window Treatments.
+ Carry over unspent funds from 2020/2021

Cell: N56

Comment: C315:
20 tables, 120 chairs = \$20,000

Cell: N57

Comment: Account C408:
Quantity Surveyor estimates = \$630,300

Cell: N58

Comment: 7104:
Replacement Shadecloth (South) \$6,000

Cell: N61

Comment: C409:
New Fence, Sporting Complex Entry Statement & Demolish Old Pool Filter

Cell: N68

Comment: C413:
Town Heritage Trail Signage, web links and map. \$20,000 funding from State Heritage Council

Cell: N106

Comment: C177:
Roof & Stormwater Repairs

SHIRE OF KOJONUP
APPENDIX D - ASSET DISPOSAL DETAILS
Budget for the year ending 30 June 2022

		2021/2022			
		Net Book Value	Sale Proceeds	Profit	(Loss)
<u>By Program</u>					
Governance					
Holden Caprice - CEO	P&E	\$ 21,000	\$ 20,000		\$ (1,000)
Mitsubishi Pajero - Shire President	P&E	\$ 25,500	\$ 25,000		\$ (500)
Holden Equinox - MRS	P&E	\$ 18,000	\$ 19,000	\$ 1,000	
		\$ 64,500	\$ 64,000	\$ 1,000	\$ (1,500)
Law, Order & Public Safety					
Nil.	P&E				
		\$ -	\$ -	\$ -	\$ -
Housing					
Holden Equinox - MACS	P&E	\$ 16,000	\$ 19,000	\$ 3,000	
KIA Carnival - SHL	P&E	\$ 5,000	\$ 2,000		\$ (3,000)
		\$ 21,000	\$ 21,000	\$ 3,000	\$ (3,000)
Economic Services					
Nil.	P&E				
		\$ -	\$ -	\$ -	\$ -
Other Property & Services					
Holden Colorado - Mechanic	P&E	\$ 30,000	\$ 38,000	\$ 8,000	
Hilux Dual Cab - Grader	P&E	\$ 18,000	\$ 30,000	\$ 12,000	
Holden Colorado - SH	P&E	\$ 20,000	\$ 29,000	\$ 9,000	
Hino Tip Truck - Patching	P&E	\$ 46,000	\$ 15,000		\$ (31,000)
Caterpillar Grader - 12MT	P&E	\$ 140,000	\$ 100,000		\$ (40,000)
John Deere Mower	P&E	\$ 37,000	\$ 7,000		\$ (30,000)
New Holland Tractor	P&E	\$ 27,000	\$ 15,000		\$ (12,000)
		\$ 318,000	\$ 234,000	\$ 29,000	\$ (113,000)
Total		\$ 403,500	\$ 319,000	\$ 33,000	\$ (117,500)
<u>By Class</u>					
Land & Buildings		\$ -	\$ -	\$ -	\$ -
Plant & Equipment		\$ 403,500	\$ 319,000	\$ 33,000	\$ (117,500)
Total		\$ 403,500	\$ 319,000	\$ 33,000	\$ (117,500)

Shire of Kojonup
LIST OF FEES & CHARGES

CONTENTS	Page #				
Introduction	69			Hall - Memorial and Lesser	83
Rates	70			Hall - RSL	84
Freedom of Information	70			Hall - Equipment	85
Motor Vehicle Licensing	70			Community Bus	85
Other Administration	70			YMCA Bus	85
Animal Control	71			Old School Buildings	86
Health Services	73			Sporting Complex	86
Springhaven Lodge	75			Building Control	89
Independent Living Units	76			Water Standpipes	91
Housing	76			Waybill Books	91
Cemeteries	77			Tourist Railway	91
Sanitation	78			The Kodja Place Precinct	91
Town Planning	79			Saleyards & Truck Wash Down Bay	94
Kevin O'Halloran Memorial Swimming Pool	82			Private Works / Plant Hire	95
<u>Introduction</u>					
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							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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	\$ 55.00	\$ 55.00	3	\$ 55.00	N		
- Detailed	\$ 95.00	\$ 95.00	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%	8%	7	7%	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. External Legislation	\$ 30.00	N	2053	Records Officer
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00		\$ 30.00	N		
Photocopying	Photocopy Charges	0.20		\$ 0.20	Y		
Postage - Standard Envelope	At cost	At cost		At cost	N		
Motor Vehicle Licensing							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5. Commercial	\$ -	N		Senior Finance Officer
- Plus Licence Plate Charges as set by the Dept 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. Commercial	\$ 0.40	Y	2143	
- A3	\$ 0.80	\$ 0.80		\$ 0.80	Y		
- A4 Coloured Paper	\$ 0.50	\$ 0.50		\$ 0.50	Y		
Electoral Rolls	\$ 35.00	\$ 35.00		\$ 35.00	Y	2053	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Council Agendas and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 10.00	3	\$ 10.00	Y	2053	Executive Assistant
Council Agendas 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	N/A	N/A	6. Community	N/A	Y		
- Half Day	N/A	N/A		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. Community	\$ 130.00	N		
Seizure and Impounding of a dog	\$ 180.00	\$ 180.00		\$ 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	\$ 50.00		\$ 50.00	N		
Dog Kept in an Approved Kennel Establishment (per kennel establishment)	200	\$ 200.00		\$ 200.00	N		
1 Year Registration - Sterilised							
Dog or Bitch	\$ 20.00	\$ 20.00		\$ 20.00	N		
Working Dog or Bitch	\$ 5.00	\$ 5.00	2. External Legislation	\$ 5.00	N		
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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		
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		
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		
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		
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							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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	\$ 5.00	6. Community	\$ 5.00	Y		
Cat Trap - Refundable Deposit	\$ 50.00	\$ 50.00		\$ 50.00	N		
Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Ranger - Including Vehicle - 78c/km	\$ 80.00	\$ 80.00	5.Commercial	\$ 80.00	Y	2633	
Fire Maps	\$ 20.00	\$ 20.00	6. Community	\$ 20.00	Y	2383	Fire and Emergency Management Officer
Health Services							
Environmental Health Officer							
- Resource Sharing with Other Local Governments (per hour)	90.13	\$ 90.13	5. Commercial	\$ 90.13			Manager Regulatory Services
- Vehicle Usage per kilometre	0.78	\$ 0.78		\$ 0.78			
Trading in Public Places							
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N		Manager Regulatory Services
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			Manager Regulatory Services
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees			

Shire of Kojonup							
LIST OF FEES & CHARGES							
			2021/2022				
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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. External Legislation	\$ 871.00	N		Manager Regulatory Services
Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976							
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		
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:							
- Butcher Shops and similar	\$ 171.00	\$ 171.00	2. External Legislation	\$ 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	\$ 211.00	\$ 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							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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	Manager Regulatory Services
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 Child Care Centre - Lot 38 Elverd Street (Annual Rent)	lease	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							
Breakfast	Free	Free	6	Free	Y	4143	Manager Aged Care Services
Lunch	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Dinner	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Staff Meals	\$ 10.00	\$ 10.00		\$ 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	\$ 300,000	\$ 300,000	6	\$ 300,000			
Hire of Treatment Room (per day or part thereof)	n/a	n/a		n/a	Y		
Transport to Medical Appointments - Albany	\$ 500.00	\$ 500.00		\$ 500.00			
Transport to Medical Appointments - Katanning	\$ 200.00	\$ 200.00		\$ 200.00			
Individual Transport to shops -local	\$ 50.00	\$ 50.00		\$ 50.00			
Low care residents - cost of incontinence items -		cost recovery		cost recovery			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
<u>Independent Living Units (Loton Close)</u>							
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)	\$ 135.00	\$ 135.00	5. Commercial	\$ 135.00	N	4083	
North Units - Rent per week (new tenants after 1 July 2015)	\$ 175.00	\$ 175.00		\$ 175.00	N		
South Units - Rent per week	\$ 240.00	\$ 240.00		\$ 240.00	N		
Soldier Rd Units - Rent per week		\$ 240.00		\$ 240.00			
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)		N	
<u>Housing Rental - Per Week</u>							
Excludes negotiated employment packages (Bond of 4 weeks rent)							
8a Newton Street	\$ 210.00	\$ 210.00	5. Commercial	\$ 210.00	N	3703	
8b Newton Street	\$ 210.00	\$ 210.00		\$ 210.00	N		
8c Newton Street		\$ 240.00		\$ 240.00			
12a Elverd Street		\$ 240.00		\$ 240.00			
12b Elverd Street		\$ 300.00		\$ 300.00			
Lot 8 Soldier Road	\$ 290.00	\$ 300.00		\$ 300.00	N		
26 Katanning Road		\$ 350.00		\$ 350.00			
30 Katanning Road	\$ 290.00	\$ 290.00		\$ 290.00	N		
34 Katanning Road	Lease	Lease		Lease/Hire	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		
15 Loton Close		\$ 375.00		\$ 375.00			

Shire of Kojonup							
LIST OF FEES & CHARGES							
		2021/2022					
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Cemeteries							
Right of Burial							
Form of Grant of Right of Burial/Internment			5. Commercial			6013	Senior Library Officer
Land 2.4m x 1.2m where directed by Trustees	\$ 550.00	\$ 550.00		\$ 550.00	Y		
Reservation of Plot	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Internment Fees							
Adult Grave	\$ 1,100.00	\$ 1,100.00	5. Commercial	\$ 1,100.00	Y		Senior Library Officer
Child Grave (under 12 years)	\$ 800.00	\$ 800.00		\$ 900.00	Y		
Grave to be sunk deeper than 1.8m (max 2.4m)							
- Machine Dug per additional 300mm or part thereof (Min \$50)	\$ 500.00	\$ 500.00		\$ 500.00	Y		
Stillborn Child Grave	\$ 500.00	\$ 500.00		\$ 800.00	Y		
Reopening Fees for internment in existing grave	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	Y	6013		
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)	\$ 600.00	\$ 600.00	5. Commercial	\$ 600.00	Y		
Internment not in usual working hours							
- Tuesday to Friday	\$ 400.00	\$ 400.00		\$ 400.00	Y		
- Saturdays, Sundays, Public Holidays and Mondays	\$ 800.00	\$ 800.00		\$ 800.00	Y		
- After 3pm all other days	\$ 220.00	\$ 220.00		\$ 220.00	Y		
Concrete Plinths (Lawn Cemetery)	\$ 300.00	\$ 300.00	\$ 300.00				
Miscellaneous Cemetery Charges							
Registration of Transfer of Form of Grant of Right of Burial	\$ 55.00	\$ 55.00	3	\$ 55.00	Y		
Copy of Local Laws	\$ 20.00	\$ 20.00		\$ 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		\$ 330.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Memorial Plaques							
Administration Fees to arrange:						6013	
- Single Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00	5. Commercial	\$ 90.00	Y		Senior Library Officer
- Double Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00		\$ 90.00	Y		
- Second Inscription on Double Memorial Plaque	\$ 90.00	\$ 90.00		\$ 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	\$ 60.00	\$ 60.00		\$ 60.00	N	6023	
Licence to Erect a Monument	\$ 60.00	\$ 60.00		\$ 60.00	N		
Licence to Erect a Nameplate	\$ 60.00	\$ 60.00	5. Commercial	\$ 60.00	N		Senior Library Officer
Funeral Directors Single Licence for one Interment	\$ 125.00	\$ 125.00		\$ 125.00	N		
Funeral Directors Annual Licence Fee	\$ 300.00	\$ 300.00		\$ 300.00	N		
Sanitation - Refuse							
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 360.00	\$ 360.00		\$ 380.00	N	5023	
- Note: Rubbish weekly, Recycling fortnightly			5. Commercial Activity				Manager Regulatory Services
Additional Recycling Service	\$ 175.00	\$ 175.00		\$ 180.00	N		
Additional Rubbish Service	\$ 205.00	\$ 205.00		\$ 215.00	N		
Sanitation - Other							
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00		\$ 18.00	Y		
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			6. Community Activity				Manager Regulatory Services
- Hire Fee - between 1 and 7 days	\$ 350.00	N/A		N/A	Y		
- Bond	\$ 250.00	N/A		N/A	Y		
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00							
Sewerage							
Septic Tank/Apparatus Installation Fees							
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N		Manager Regulatory Services
Issuing a 'Permit to Use an Apparatus'	\$ 118.00	\$ 118.00		\$ 118.00	Y		
Liquid Waste Disposal Fee (per Kilolitre)	\$ 80.00	\$ 80.00	5. Commercial	\$ 80.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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	The fee in item 1 plus, by way of penalty, twice that fee.	The fee in item 1 plus, by way of penalty, twice that fee.		The fee in item 1 plus, by way of penalty, twice that fee.			
Determine an application to amend or cancel development approval		\$295	\$295	N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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 The fee in item 3 plus, by way of penalty, twice that fee.	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.					
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 \$73.00 per lot for first 5 lots and then \$35.00 per lot \$ 7,393.00	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					
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00					
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							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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	\$ 95.00	N		
Manager/Senior Planner (per hour)	\$ 66.00	\$ 66.00		\$ 75.00	N		
Planning Officer (per hour)	\$ 36.86	\$ 36.86		\$ 45.00	N		
Other Staff e.g. Environmental Health Officer (per hour)	\$ 36.86	\$ 36.86		\$ 65.00	N		
Secretary/Administrative Staff (per hour)	\$ 30.20	\$ 30.20		\$ 35.00	N		
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
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)	\$ 150.00	\$ 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	\$ -		\$ -	Y	6293	
PA System (per hour)	\$ 10.00	\$ 10.00		\$ 10.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
				2021/2022			
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Memorial and Lesser Hall							
DAY AND EVENING:							
Private and/or Commercial							
Main Hall	\$ 220.00	\$ 220.00	5. Commercial Activity	\$ 220.00	Y	6203	Community Development Officer
Lesser Hall	\$ 150.00	\$ 150.00		\$ 150.00	Y		
Kitchen	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Entire Facility	\$ 420.00	\$ 420.00		\$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	\$ 110.00	6. Community Activity	\$ 110.00	Y		
Lesser Hall	\$ 75.00	\$ 75.00		\$ 75.00	Y		
Kitchen	\$ 50.00	\$ 50.00		\$ 50.00	Y		
Entire Facility	\$ -	\$ 210.00		\$ 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	\$ 170.00	\$ 170.00	5. Commercial Activity	\$ 170.00	Y		
Lesser Hall	\$ 120.00	\$ 120.00		\$ 120.00	Y		
Kitchen	\$ 60.00	\$ 60.00		\$ 60.00	Y		
Entire Facility	\$ 312.00	\$ 315.00		\$ 315.00			
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y		
Pre-function Preparation (refer additional charges)							
Community Group							
Main Hall	\$ 85.00	\$ 85.00	6. Community Activity	\$ 85.00	Y		
Lesser Hall	\$ 60.00	\$ 60.00		\$ 60.00	Y		
Kitchen	\$ 30.00	\$ 30.00		\$ 30.00	Y		
Entire Facility	\$ 155.00	\$ 155.00		\$ 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							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Memorial Hall and Lesser Hall							Community Development Officer
Hourly rate - Community Groups only	\$ 20.00	\$ 20.00	6. Community Activity	\$ 20.00	Y	6203	
Memorial Hall and Lesser Hall - Additional Charges							
Memorial Hall and Lesser Hall - Bonds (Refundable)							
- Standard Hire Bond	\$ 200.00	\$ 200.00	5 & 6	\$ 200.00	N		
- Non Alcoholic bev &/or food served (per booking)	\$ 265.00	\$ 265.00	5 & 6	\$ 265.00	N		
- With liquor per booking	\$ 350.00	\$ 350.00	5 & 6	\$ 350.00	N		
Casual Hirers Insurance per booking	free	free	5 & 6	free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 75.00	Y		
RSL Hall Hire							
Day or Evening (or part thereof)						6213	
- Private / Commercial	\$ 100.00	\$ 100.00	5	\$ 100.00	Y		
- Community Groups / Organisations	\$ 50.00	\$ 50.00	6	\$ 50.00	Y		
Day & Evening							
- Private / Commercial	\$ 150.00	\$ 150.00	5	\$ 150.00	Y		
- Community Groups / Organisations	\$ 75.00	\$ 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	free	free	5 & 6	free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 75.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
CWA Building							
CWA Lease	lease	lease	6. Community Activity	lease	Y		Community Development Officer
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	\$ 5.00	\$ 5.00	5 & 6	\$ 5.00	Y		
Chair Hire per Day	\$ 2.00	\$ 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	cost	Y		
Community Bus							
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133	
Community Group Hire (per km rate)	\$ 0.75	\$ 0.75	6	\$ 0.75	Y		
Private / Business Users Hire (per km rate)	\$ 1.60	\$ 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)	Not for Hire	Not for Hire	6	Not for Hire	Y		
Private / Business Users							
- Hire per day *Plus	Not for Hire	Not for Hire	5	Not for Hire	Y		
- * per km rate	Not for Hire	Not for Hire	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		
Intentional Damage to vehicle including Graffiti	Full Cost of Repairs	Full Cost of Repairs	5	Full Cost of Repairs	Y		

Shire of Kojonup									
LIST OF FEES & CHARGES									
2021/2022									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2019/2020	2020/2021							
Old School Buildings									
- Annual Contribution per user Group Playgroup and Toy Library	\$ 200.00	\$ 200.00	6	\$ 200.00	N	3473	Comm Dev Off.		
Recreation Sporting Complex									
Recreation Sporting Complex - Day OR Evening (or part thereof)									
Private and/or Commercial:									
Kitchen Hire Only	\$85.00	\$85.00	5. Commercial Activity	\$85.00	Y	6523	Sport and Recreation Officer		
Meetings - per / hour (minimum charge - 2 hours)	\$60.00	\$60.00		\$60.00	Y				
Main Upstairs Function Room Only	\$185.00	\$185.00		\$185.00	Y				
Main Upstairs Function Room & Kitchen	\$230.00	\$230.00		\$230.00	Y				
Main Upstairs Function Room & Kitchen including Bar Use	\$320.00	\$320.00		\$320.00	Y				
Change rooms (per hour / per room)	\$35.00	\$35.00	\$35.00	Y					
Community Organisation:									
Kitchen Hire Only	\$55.00	\$55.00	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					

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Recreation Sporting Complex - Day AND Evening							
Private and/or Commercial:							
Kitchen Hire Only	\$100.00	\$100.00	5. Commercial Activity	\$100.00	Y	6523	Sport & Rec Officer
Main Upstairs Function Room Only	\$240.00	\$240.00		\$240.00	Y		
Main Upstairs Function Room & Kitchen	\$280.00	\$280.00		\$280.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$400.00	\$400.00		\$400.00	Y		
Community Organisation:							
Kitchen Hire Only	\$55.00	\$55.00	6. Community Activity	\$55.00	Y	6523	Sport and Recreation Officer
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	\$20.00	\$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		Sport and Recreation Officer
- 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	free	free		free	Y		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$75.00	\$75.00		\$75.00	Y		
Pre-function preparation fee - per hour *							
- * Maximum of 4 hours prior to booking	\$30.00	\$30.00		\$30.00	Y		
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees		As per fees	Y		
<i>Note: No Set-up Assistance can be provided at the Sporting Complex</i>							

Shire of Kojonup									
LIST OF FEES & CHARGES									
2021/2022									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2019/2020	2020/2021							
Oval Hire									
Daily (6am- 5pm)	\$ 80.00	\$ 80.00	6. Community Activity	\$ 80.00	Y	6523	Sport & Rec Officer		
Night (5pm - 12pm) (including lights)	\$ 125.00	\$ 125.00		\$ 125.00	Y				
Per hour	\$ 15.00	\$ 15.00		\$ 15.00	Y				
Squash Court Hire									
Daily (6am- 5pm)	\$ 100.00	\$ 100.00		\$ 100.00	Y				
Night (5pm - 12pm)	\$ 100.00	\$ 100.00		\$ 100.00	Y				
Per hour	\$ 20.00	\$ 20.00		\$ 20.00	Y				
Sporting Club Members - Oval & Squash Court Hire Fee									
	Nil	Nil			Nil				
Netball Court Hire									
Half Day			6. Community Activity	\$ 25.00	Y	6523	Sport & Rec Officer		
Full Day				\$ 50.00	Y				
Per hour				\$ 5.00	Y				
Season Pass (PiN code for lights for 12 months)				\$ 150.00					
Netball Club Included in Annual Charge. Kojonup School Use no Charge									
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	Sport and Recreation Officer		
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)	\$ 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		Sport and Recreation Officer	
Junior Cricket	\$ 100.00	\$ 100.00		\$ 100.00	N				
Football (Complex, Oval & Change rooms) - March each year	\$ 4,800.00	\$ 4,800.00		\$ 4,800.00	N				
Hockey (Complex & Oval) - March each year	\$ 1,150.00	\$ 1,150.00		\$ 1,150.00	N				
Squash (Complex, Courts & Change rooms) March each year	\$ 1,700.00	\$ 1,700.00		\$ 1,700.00	N				
Netball - March each year	\$ 420.00	\$ 420.00		\$ 420.00	N				
Croquet Club (Hockey Oval)	\$ 100.00	\$ 100.00		\$ 100.00	N				

Shire of Kojonup								
LIST OF FEES & CHARGES								
2021/2022								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2019/2020	2020/2021						
Building (as per Building Regulations 2012)								
Building Permits								
Minimum Fee (in all cases)	\$ 105.00	\$ 105.00	2. Set by External Legislation	\$ 110.00	N	8653	Manager Regulatory Services	
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	\$ 105.00	\$ 105.00			\$ 110.00			
Class 2 to 9 Buildings								
Certified Application	x 0.09%	0.09%	2. Set by External Legislation	0.09%			Manager Regulatory Services	
Demolition (per storey)	\$ 105.00	\$ 105.00			\$ 110.00			
Application for Occupancy Permit	\$ 105.00	\$ 105.00			\$ 110.00			
Application for Occupancy Permit (unauthorised work)	0.18% of estimated value	0.18% of estimated value			0.18% of estimated value			
Minor Amendment to Permits (including extensions)								
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	\$ 179.40	\$ 179.40		\$ 179.40				

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Construction Training Levy							
Council acts as an agent for the Construction Training Fund and the fees are based on 0.20% of the value of construction when the value exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the value	2. Set by External Legislation	Based on 0.20% of the value	N	011E	Manager Regulatory Services
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:							
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	
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		Manager Regulatory Services
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		8663	
Private Swimming Pool Inspection Fee	\$ 58.45	\$ 58.45		\$ 58.45	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Water Standpipe Charges							
- per kilolitre (Potable)	\$ 5.00	\$ 10.00	5. Commercial Activity	\$ 10.00	N	8003	Manager Regulatory Services
- per kilolitre (Non-Potable)	\$ 4.00	\$ 4.00		\$ 4.00			
- minimum charge	\$ 10.00	\$ 10.00		\$ 10.00	N		
- per kilolitre (Potable) Muradup		\$ 5.00		\$ 5.00			
- swipe key	N/A	N/A		N/A	Y		
- fob key	\$ 30.00	\$ 30.00		\$ 30.00			
Waybill books	\$ 20.00	\$ 20.00	7	\$ 20.00	Y	2053	Senior Finance Officer
Tourist Railway							
Old Railway Goods Shed Museum - annual rent							Senior Administration Officer
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		
The Kodja Place Precinct							
Kodja Place Entry Fees (Local Residents Free of Charge)							
Adult	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	8205	Chief Executive Officer
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)	\$ 8.00	\$ 8.00	\$ 8.00	Y			
School Groups over 10 (per person)	\$ 4.00	\$ 4.00	6. Community Activity	\$ 4.00	Y		
School Groups over 10 (per person) with activity kits (additional charge)	\$ 3.00	\$ 3.00		\$ 3.00	Y		
Friends of KP Annual Adult Pass	\$ 30.00	N/A	5. Commercial Activity	N/A	Y		
Friends of KP Annual Child Pass	\$ 15.00	N/A		N/A	Y		
Friends of KP Annual Family Pass	\$ 50.00	N/A		N/A	Y		
Additional Services							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 4.00	\$ 4.00	5	\$ 4.00	Y	8207	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
After Hours and Public Holiday Fee - per hour							
Noongar Guide	\$ 60.00	\$ 60.00	5. Commercial Activity	\$ 60.00			Chief Executive Officer
Kodja Place staff	\$ 50.00	\$ 50.00		\$ 50.00			
Kodja Place staff (public holiday)	\$ 100.00	\$ 100.00		\$ 100.00			
Room & Equipment Hire							
Community Groups:							
Community Room hire			6. Community Activity				
- Half Day	\$ 45.00	\$ 45.00		\$ 45.00	Y	8203	
- Full Day	\$ 90.00	\$ 90.00		\$ 90.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day	\$ 40.00	\$ 40.00		\$ 40.00	Y		
- Full Day	\$ 80.00	\$ 80.00	\$ 80.00	Y			
Private &/or Commercial:							
Community Room hire			5. Commercial Activity				
- Half Day	\$ 55.00	\$ 55.00		\$ 55.00	Y		
- Full Day	\$ 110.00	\$ 110.00		\$ 110.00	Y		
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)							
- Half Day	\$ 50.00	\$ 50.00		\$ 50.00	Y		
- Full Day	\$ 100.00	\$ 100.00	\$ 100.00	Y			
Additional Hire Services (Private &/or Commercial):							
- CMR Projector and Screen	\$ 80.00	\$ 80.00		\$ 80.00	Y	8203	
- Projector - External Hire	\$ 40.00	\$ 40.00	5. Commercial Activity	\$ 40.00	Y		
- Screen - External	\$ 20.00	\$ 20.00		\$ 20.00	Y		
- Whiteboard - (in-house only and markers not provided)	\$ 15.00	\$ 15.00		\$ 15.00	Y		
Mipro Amplifier only (includes radio microphone, microphone stand)	\$ 60.00	N/A		N/A	Y		
Mipro Amplifier and Speaker (includes radio microphone and stand, 2 speaker stands)	\$ 100.00	N/A		N/A	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Hire of Rose Maze or stage area per hour (upto 4 hrs then all day hire)	\$ 20.00	\$ 20.00		\$ 20.00		8203	Chief Executive Officer
Hire of Rose Maze or stage area (full day during business hours)	\$ 150.00	\$ 150.00	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	N/A	N/A	6	N/A	Y		
Access to Community Room kitchen - Private/Commercial	N/A	N/A	5	N/A	Y		
Table Hire per day	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Chair Hire per day	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00		\$ 1.00	Y		
Crockery - cups and saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75		\$ 0.75	Y		
Cutlery (per setting per day)	\$ 0.50	\$ 0.50		\$ 0.50	Y		
Breakages - charged at replacement cost.							
Coach Tours/Packages (minimum 15 people)							
Adult (normal entry)	\$ 7.50	\$ 7.50	5. Commercial Activity	\$ 7.50	Y	8203	Chief Executive Officer
Senior (normal entry)	\$ 4.00	\$ 4.00		\$ 4.00	Y		
Child (normal entry)	\$ 3.50	\$ 3.50		\$ 3.50	Y		
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.	\$ 4.00	\$ 4.00		\$ 4.00	Y		
Visitor Centre							
Membership (local business) (includes website & brochure raking fees)	\$ 70.00	N/A	5. Commercial Activity	N/A	Y	8223	Chief Executive Officer
Membership (non-local businesses only includes website)	\$ 70.00	N/A		N/A	Y		
Membership (individual - consignees)	\$ 40.00	N/A		N/A	Y		
Operator (DL Brochure raking fee)	\$ 85.00	\$ 85.00		\$ 85.00	Y		
Operator (A4 Brochure raking fee)	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	\$ 110.00	N/A		N/A	Y		
Operator (A4 Brochure raking fee - within Australia's South West)	\$ 120.00	N/A		N/A	Y		
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	\$ 125.00	N/A		N/A	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Commissions:							
- KAC Retail		15%		15%		8223	
- Retail	30%	30%		35%			
- Accommodation Providers	15%	15%		15%	Y		
Information Bay Advertising							Chief Executive Officer
Advertisement - per year	\$ 250.00	\$ 250.00		\$ 250.00	Y	8483	
Artwork	at cost	at cost	5. Commercial Activity	at cost	Y		
Saleyard and Washdown Bay							
Carcass Removal from Saleyards							
- Per Head (1 - 20 carcasses)	\$ 16.00	\$ 16.00		\$ 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	5. Commercial Activity	N/A	Y		Manager Regulatory Services
Saleyard Fees Single Vendor Sales - per head of sheep	\$ 1.85	\$ 1.85		N/A	Y		
Washdown Bay - per minute	\$ 1.50	\$ 1.50		\$ 1.50	Y	8013	
Washdown Bay - minimum charge	\$ 10.00	\$ 10.00		\$ 10.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
				2021/2022			
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Private Works / Plant Hire							
Plant Hire (per hour with operator - Normal Hours)							
Grader	\$ 230.00	\$ 230.00	5. Commercial Activity	\$ 270.00	Y	9003	Manager Works & Services
Skid Steer	\$ 175.00	\$ 175.00		\$ 200.00	Y		
Loader	\$ 200.00	\$ 200.00		\$ 240.00	Y		
Loader plus Pruning Attachment	\$ 270.00	\$ 270.00		\$ 300.00	Y		
Excavator	\$ 250.00	\$ 250.00		\$ 300.00	Y		
Excavator Plus Pruning Attachment	\$ 250.00	\$ 250.00		\$ 350.00	Y		
Mini Digger	\$ 200.00	\$ 200.00		\$ 220.00	Y		
Prime Mover	\$ 200.00	\$ 200.00		\$ 220.00	Y		
Prime Mover and Tanker (33,000ltrs)	\$ 250.00	\$ 250.00		\$ 270.00	Y		
Prime Mover and Low Loader	\$ 250.00	\$ 250.00		\$ 270.00	Y		
Prime Mover and Side tipping Trailer	\$ 250.00	\$ 250.00		\$ 280.00	Y		
Light Truck up to 2T	\$ 150.00	\$ 150.00		\$ 160.00	Y		
3T Tipper	\$ 160.00	\$ 160.00		\$ 170.00	Y		
13T Tipper	\$ 180.00	\$ 180.00		\$ 200.00	Y		
13T Tipper - including Plant Trailer	\$ 220.00	\$ 220.00		\$ 240.00	Y		
13T Tipper - including Side Tipping Trailer	\$ 220.00	\$ 220.00		\$ 250.00	Y		
Tractor	\$ 160.00	\$ 160.00		\$ 170.00	Y		
Tractor Plus Attachments	\$ 190.00	\$ 190.00		\$ 200.00	Y		
Self Propelled Vibrating Roller	\$ 190.00	\$ 190.00		\$ 210.00	Y		
Multi Tyred Roller	\$ 190.00	\$ 190.00		\$ 200.00	Y		
Ride on Mower	\$ 150.00	\$ 150.00	\$ 160.00	Y			
Small Tanker 10,000ltr - includes 13T Tipper	\$ 190.00	\$ 190.00	\$ 220.00	Y			
Forklift	\$ 120.00	\$ 120.00	\$ 120.00	Y			
Light Vehicles	\$ 130.00	\$ 130.00	\$ 130.00	Y			
Water Jetter	\$ 190.00	\$ 190.00	\$ 210.00				
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							
2021/2022							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2019/2020	2020/2021					
Small Equipment Hire 0 - 3 hours							
Turf Cutter	\$ 30.00	\$ 30.00	5	\$ 35.00	Y	9003	Manager Works & Services
High Volume Pump	\$ 30.00	\$ 30.00	5	\$ 35.00	Y		
Mobile Compressor	\$ 30.00	\$ 30.00	5	\$ 40.00	Y		
Chainsaw (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 30.00	Y		
Whipper Snipper (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 30.00	Y		
Wacker Packer (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 30.00	Y		
Trailer (0 to 3 hours)	\$ 20.00	\$ 20.00	5	\$ 30.00	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	\$ 110.00	Y		
Materials							
Gravel and Sand (Community Rate)							
Gravel per Cubic Metre*	\$ 30.00	\$ 30.00	5	\$ 40.00	Y		
Sand per Cubic Metre*	\$ 30.00	\$ 30.00	5	\$ 40.00	Y		
* plus plant hire & Labour cost if delivered							
Vehicle Impound Fees							
Vehicle Impound Fees	New Fee	\$ 200.00		\$ 250.00			
plus oncharge of cost to remove vehicle eg towing fees							