

SHIRE OF KELLERBERRIN



Annual Budget 2018/19

Life as rich as the landscape

*Adopted 21 August 2018
MIN 140/18 – MIN 146/18*



Shire of Kellerberrin 2018/19



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**Shire of Kellerberrin
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If you have any questions or concerns relating to the Councils Budget, please contact Sean Sibly, Deputy Chief Executive Officer.

A MESSAGE FROM THE PRESIDENT

Pres. Cr Rodney Forsyth

The Shire of Kellerberrin 2018/19 Budget was presented to the August 2018 Ordinary Meeting of Council for adoption. Council is confident that this adopted Budget is a Budget of consolidation and is heavily road oriented. Council over the past five to seven years has been spending significant time undertaking Grain Freight Routes and rectifying flood damage issues at the expense of Road Maintenance. Therefore this budget represents a huge increase in Road Maintenance/Gravel Sheetting for 2018/2019, being \$1,057,228 in this respect.

The resulting document is prudent in consolidating core services and facilities following recent periods of infrastructure development and remediation particularly in relation to flooding.

Council continues to work diligently at improving the delivery of its services and attracting investment within the region, tasks that remain a challenge to plan and deliver in a shifting regulatory landscape and amid fluctuating State and Federal funding levels.

2018/2019 Capital Programs

This budget provides for capital programs amounting to \$2,840,201 in value, funded from a variety of sources including Grants, General Revenue and Reserve funds.

Some significant projects and costs to Council are listed below:

- Roads capital works – \$1,586,415, including:
 - Kwolyn West Road – reconstruct and overlay bomag seal with eight meter wide, two coat primer seal;
 - Bandee North Road – reconstruct, widen ten meters, apply two coat primer seal to eight meters, construct 40x9 meter concrete floodway; and
 - Shackleton Road – repair subsoil drain: excavate road and reinstate.

Road (Job)	Total Cost	Funding Agent	Funding Amount	Net Cost to Council
Baandee Nth Rd	\$ 684,606	RRG – Main Roads	\$440,503	\$244,103
Kwolyin West Rd	\$ 267,658	RTR – Federal Govt.	\$258,255	\$ 9,403
Shackleton Road	\$ 91,194	Council	\$ Nil	\$ 91,194
Gravel Sheetting	\$ 542,957	Council	\$ Nil	\$542,957
Total	\$1,586,415		\$698,758	\$887,657

Table 1. Roads Capital breakdown

- John Deere loader replacement with Merlo/JCB (Including Trade \$40,000) – \$70,000

- Massingham Street Toilet block upgrade – \$25,000
- Freezer construction at Recreation Centre due to non-compliance – \$16,150
- Recreation Centre Tote Balance payments – \$10,000
- Centenary Park Retention Payment - \$16,660
- IT server and equipment upgrades – \$50,476
- Council fleet vehicle replacements – \$29,410; and
- Caravan Park upgrades – \$40,000.

A further component of the capital budget is the town site housing project, valued at \$700,000 and funded entirely from a self-supporting loan, and featuring a GEHA lease back agreement to be in place over ten years.

2018/2019 Roads Maintenance

Council yearly undertakes a comprehensive road maintenance program with government assistance. For the 2018/2019 financial year Council have allocated \$559,014 to Road Maintenance within the Shire of Kellerberrin, with \$15,891 provided for Footpath Maintenance and \$20,413 allocated to Culverts and Floodways for drainage. This maintenance is in addition to the funds allocated to Gravel sheeting of \$542,957 to demonstrate Council's endeavour to ensure its Gravel network is maintained to a satisfactory level going forward.

2018/2019 Rates

Council has adopted a 5.32% total increase in its Rates Levied as per its Long Term Financial Plan which provides a future plan for Council to ensure its allocates sufficient funding over the ten year period to fund projects, activities and allocate funds to reserves for future programs.

Council annually receives revaluations undertaken by the Valuer General's Office (VGO) on Unimproved Valuations (UV) (Rural). The GRV (townsite) valuations only occur every five (5) years, therefore with this being undertaken in 17/18 a revaluation won't occur for a further four (4) years.

Nevertheless, Council has ensured that the rates set are consistent with the Shire's ten year financial model and for 2018/2019 they have increased the rate in the dollar (RID):

For GRV – Kellerberrin Residential	from 0.127237c up to 0.127620c & minimum \$712 up to \$748;
For GRV – Other Residential	from 0.127237c up to 0.127620c & minimum \$712 up to \$748;
For GRV – Commercial	from 0.139961c up to 0.147000c & minimum \$783 up to \$822;
For GRV – Other Commercial	from 0.139961c up to 0.147000c & minimum \$783 up to \$822;
For UV – Mining Tenements	from 0.020584c up to 0.20929c & minimum \$712 up to \$748; and
For UV – Rural	from 0.020584c up to 0.20929c & minimum \$712 up to \$748

Fig. 1 Rates Levied breakdown

Council has in setting the rates taken into consideration funding required for essential services and infrastructure for the whole community, and recognised the variability in grant funding and the need to provide for growth through infrastructure development and renewal.

Comparison of receipts and payments by Nature and Type 18/19 to 17/18

	2018/19 Budget (\$)	2017/18 Budget (\$)	Variance (\$)	Variance (nearest whole %)
Receipts				
Rates*	2,124,358	2,010,063	114,295	6%
Operating grants, subsidies and contributions	1,236,049	2,093,302	-857,253	-41%
Fees and charges	614,762	817,603	-202,841	-25%
Interest earnings	30,749	35,279	-4,530	-13%
Goods and services	172,720	210,730	-38,010	-18%
Other revenue	250,882	461,642	-210,760	-46%
Total	4,429,520	5,628,619	-1,199,099	-21%
Payments				
Employee costs	(1,828,217)	(1,690,570)	137,647	8%
Materials and contracts	(1,456,247)	(1,969,183)	-512,936	-26%
Utilities charges	(276,751)	(341,903)	-65,152	-19%
Interest expenses	(112,100)	(122,956)	-10,856	-9%
Insurance expenses	(158,099)	(178,211)	-20,112	-11%
Goods and services	(172,720)	(210,730)	-38,010	-18%
Other expenditure	(234,181)	(138,114)	96,067	70%
Total	(4,238,314)	(4,651,667)	-413,353	-7%

Table 2. Receipts and Payments by Nature and Type

*Rates by Nature and Type as per the table represents all receipts expected in relation to rates (excluding administration fees, interest on instalments, interest on arrears and service charges), as distinct from the Rates Levied percentage increase quoted under the '2018/2019 Rates' heading, which instead reflects the ordinary cost difference to the ratepayer as detailed at Fig. 1. The Rates by Nature and Type figure in Table 2 is also rounded to the nearest whole per cent for presentation purposes only, being 5.69% without rounding.

Council's employee costs have risen this year with the introduction of a new employee's being:

- Clerical Trainee
- Plant Operator

Additionally included in the differential is the increase in wages that is set by the Federal Government which equated to approximately \$22 per week excluding contracted employees where there was no increases.

The significant reduction in expected grant funding is largely attributable to the completion of WANDRA works (Flood Damage) of which was accounted for in the previous budget.

Whilst anticipated revenue from fees and charges is reduced owing in part to fluctuating demand and a reduction in hire charges for plant and equipment.

Reductions in materials and contracts expenditure are attributable to anticipated reduction in emergency remedial road works (flood damage).

Final Remarks

In the previous few years, the Shire of Kellerberrin has successfully and efficiently dealt with the challenges of major flooding with Council concurrently improving facilities for our community and visitors including Centenary Park, Caravan Park and the Recreation Centre. The community can take pride in these achievements, but may now take the time to enjoy them, as the Shire now and particularly in this new budget repositions itself for further growth and success in future years, including investments in housing and a focus on improving its Road network for its ratepayers.

Cr Rodney Forsyth
PRESIDENT



2018/2019 BUDGET IN BRIEF

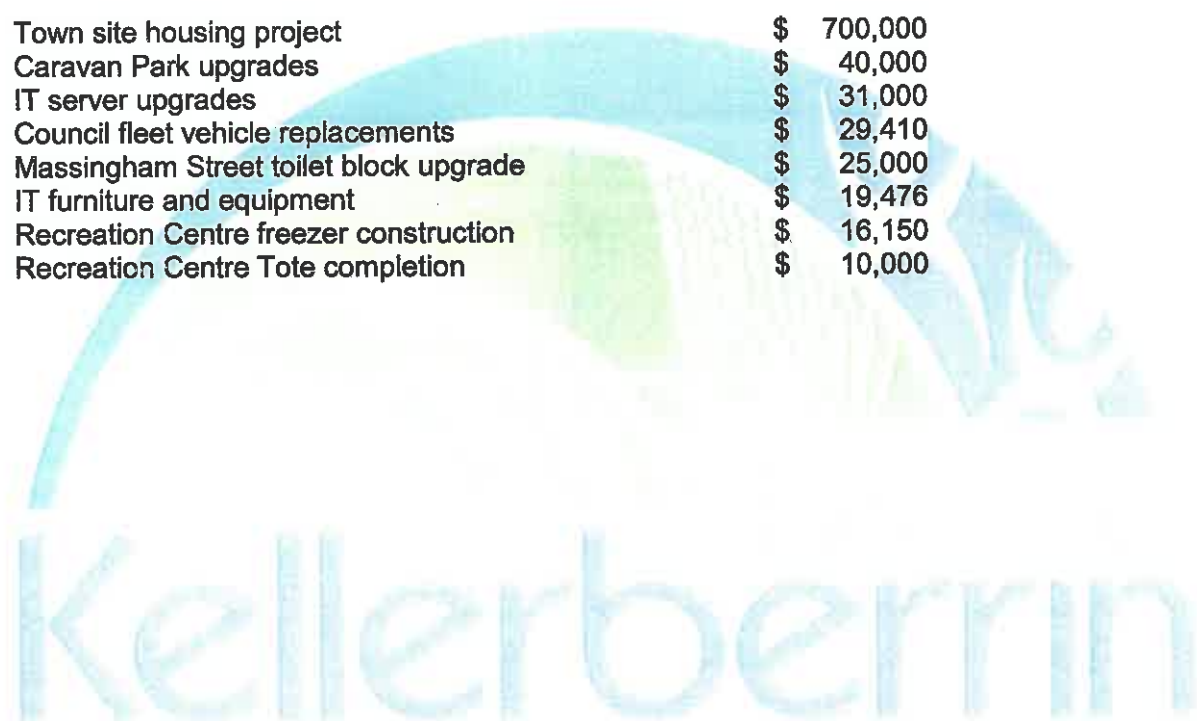
Transport Works Program

Road Construction	\$1,043,458
Road Maintenance	\$ 559,014
Footpath Maintenance	\$ 15,891
Culverts and Floodways (Maintenance)	\$ 20,413

John Deere loader replacement	\$ 110,000
Bobcat replacement	\$ 95,000

Other Major Projects

Town site housing project	\$ 700,000
Caravan Park upgrades	\$ 40,000
IT server upgrades	\$ 31,000
Council fleet vehicle replacements	\$ 29,410
Massingham Street toilet block upgrade	\$ 25,000
IT furniture and equipment	\$ 19,476
Recreation Centre freezer construction	\$ 16,150
Recreation Centre Tote completion	\$ 10,000



2018/2019 COMMUNITY CONTRIBUTIONS AND GRANTS

Donations and Contributions

Doodlakine Community Committee	\$ 2,000
Doodlakine Bowling Club	\$ 2,000
Kellerberrin Speedway	\$ 3,000
Kellerberrin Squash Club	\$ 2,000
Kellerberrin Ag Society - Additional Funding	\$ 2,000
Kellerberrin Seniors	\$ 1,252
Central Wheatbelt Harness Racing Club	\$ 3,000
Kellerberrin Agricultural Society	\$ 3,000
Kellerberrin Golf Club - EDSCO	\$ 300
Kellerberrin Bowls Club - Golden Grains	\$ 300
Kellerberrin District High School	\$ 752

Law, Order and Public Safety

Brigade & Fire Prevention Expenses	\$ 62,013
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Other Health

Medical Officer – Housing & Vehicle – Costs	\$ 17,228
Medical Centre & Gardens – Operating Maintenance Costs	\$ 20,215

Education and Welfare

Kellerberrin's Children Centre – Operating Costs	\$ 36,221
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Community Amenities

Natural Resource Management Projects and Consultants	\$ 15,000
Community Bus	\$ 12,000

Recreation and Culture

Swimming Pool Maintenance	\$ 182,626
Councils Recreation Facilities (Inc ovals, park etc)	\$ 466,168
Community Resource Centre / Library Contribution	\$ 15,000
Information Bay Contribution	\$ 10,333

FOR THE YEAR ENDED 30TH JUNE 2019

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 Kellerberrin 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 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		9,000	127,121	14,466
General purpose funding		3,291,721	3,988,496	3,968,254
Law, order, public safety		37,090	53,971	34,080
Health		10,560	12,674	9,409
Education and welfare		5,200	5,364	5,293
Housing		112,120	3,768	0
Community amenities		140,120	153,192	164,421
Recreation and culture		38,050	413,447	210,942
Transport		84,950	52,525	143,036
Economic services		326,174	266,076	311,556
Other property and services		140,000	369,668	264,647
		4,194,985	5,446,302	5,126,104
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(728,450)	(569,304)	(561,776)
General purpose funding		(175,102)	(196,744)	(179,639)
Law, order, public safety		(132,388)	(101,257)	(134,335)
Health		(92,405)	(107,346)	(104,325)
Education and welfare		(40,550)	(6,690)	(12,027)
Housing		24,522	339	0
Community amenities		(544,272)	(469,793)	(510,659)
Recreation and culture		(1,140,974)	(1,166,129)	(1,093,999)
Transport		(1,303,382)	(1,371,137)	(2,207,683)
Economic services		(461,894)	(500,098)	(519,308)
Other property and services		(714,997)	(84,649)	(270,167)
		(5,309,892)	(4,572,808)	(5,593,918)
Finance costs	6, 10(d)			
Recreation and culture		(73,661)	(82,271)	(78,156)
Transport		(1,095)	(2,702)	(3,540)
Other property and services		(12,757)	0	(41,260)
		(112,535)	(101,044)	(122,956)
		(1,227,442)	772,450	(590,770)
Non-operating grants, subsidies and contributions	9	875,474	2,328,290	2,890,281
Profit on disposal of assets	4(b)	29,233	21,578	0
(Loss) on disposal of assets	4(b)	(3,900)	(48,815)	0
Net result		(326,635)	3,073,503	2,299,511
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(326,635)	3,073,503	2,299,511

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

FOR THE YEAR ENDED 30TH JUNE 2019

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.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources	Administration and operation of facilities and services to members of Council; Other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community	Supervision of various by-laws, fire prevention, emergency services and animal control
HEALTH	To provide an operational framework for good community health	Food quality and pest control, immunisation services
EDUCATION AND WELFARE	To meet the needs of the community in these areas	Provision of Pre-School facilities
COMMUNITY AMENITIES	Provide services required by the community	Rubbish collection services, operation of tips, noise control, administration of town planning scheme, maintenance of cemetery and provision of Land Care Services.
RECREATION AND CULTURE	To establish and manage efficiently infrastructure and resources which will help the social well being of the community	Maintenance of halls, aquatic centre, recreation centre, reserves and parks, library
TRANSPORT	To provide effective and efficient transport services to the community	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance, licensing services and airstrip maintenance
ECONOMIC SERVICES	To help promote the Shire and improve its economic wellbeing	The regulation and provision of tourism, area promotion, building control, sale yards, noxious weeds, vermin control and standpipes
OTHER PROPERTY AND SERVICES	Pooled costs and other unclassified transactions	Private works operations, plant repairs and operations costs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,124,358	1,984,372	2,010,063
Operating grants, subsidies and contributions		1,236,049	1,577,651	2,093,302
Fees and charges		614,762	1,306,678	817,603
Interest earnings		30,749	74,696	35,279
Goods and services tax		172,720	88,776	210,730
Other revenue		250,882	1,487,197	461,642
		4,429,520	6,519,371	5,628,619
Payments				
Employee costs		(1,828,217)	(1,851,115)	(1,690,570)
Materials and contracts		(1,456,247)	(315,326)	(1,969,183)
Utility charges		(276,751)	(678,084)	(341,903)
Interest expenses		(112,100)	(211,306)	(122,956)
Insurance expenses		(158,099)	(290,784)	(178,211)
Goods and services tax		(172,720)	(62,352)	(210,730)
Other expenditure		(234,181)	(344,775)	(138,114)
		(4,238,314)	(3,753,742)	(4,651,667)
Net cash provided by (used in) operating activities	3	191,206	2,765,629	976,952
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,232,126)	(828,984)	(1,619,000)
Payments for construction of infrastructure	4(a)	(1,608,075)	(3,862,724)	(3,334,281)
Non-operating grants, subsidies and contributions used for the development of assets	9	875,474	2,328,290	2,890,281
Proceeds from sale of plant & equipment	4(b)	191,541	271,613	8,984
Net cash provided by (used in) investing activities		(1,773,186)	(2,091,805)	(2,054,016)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(209,771)	(141,390)	(122,701)
Proceeds from new borrowings	6(b)	700,000	0	700,000
Net cash provided by (used in) financing activities		490,229	(141,390)	577,299
Net increase (decrease) in cash held		(1,091,751)	532,434	(499,765)
Cash at beginning of year		1,780,619	1,322,835	1,323,257
Cash and cash equivalents at the end of the year	3	688,868	1,855,269	823,492

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,244,747	1,441,549	169,328
		1,244,747	1,441,549	169,328
Revenue from operating activities (excluding rates)				
Governance		15,623	128,121	14,466
General purpose funding		1,201,138	1,989,752	1,958,191
Law, order, public safety		37,090	53,971	34,080
Health		10,560	12,674	9,409
Education and welfare		5,200	5,364	5,293
Housing		112,120	3,768	0
Community amenities		140,120	153,192	164,421
Recreation and culture		38,050	413,447	210,942
Transport		107,560	71,787	143,036
Economic services		326,174	266,076	311,556
Other property and services		140,000	370,984	264,647
		2,133,635	3,469,136	3,116,041
Expenditure from operating activities				
Governance		(732,350)	(569,304)	(561,776)
General purpose funding		(175,602)	(196,744)	(179,639)
Law, order, public safety		(132,388)	(101,257)	(134,335)
Health		(92,405)	(107,346)	(104,325)
Education and welfare		(40,550)	(10,887)	(12,027)
Housing		0	(11,535)	0
Community amenities		(544,272)	(469,793)	(510,659)
Recreation and culture		(1,214,635)	(1,261,769)	(1,172,155)
Transport		(1,304,477)	(1,396,732)	(2,211,223)
Economic services		(461,894)	(500,098)	(519,308)
Other property and services		(727,754)	(97,202)	(311,427)
		(5,426,327)	(4,722,667)	(5,716,874)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(29,233)	(21,578)	0
Loss on disposal of assets	4(b)	3,900	48,815	0
Depreciation on assets	5	1,328,117	1,288,333	2,094,159
Movement in employee benefit provisions (non-current)		0	(8,868)	0
Amount attributable to operating activities		(745,161)	1,494,720	(337,346)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	875,474	2,328,290	2,890,281
Purchase property, plant and equipment	4(a)	(1,232,126)	(828,984)	(1,619,000)
Purchase and construction of infrastructure	4(a)	(1,608,075)	(3,862,724)	(3,334,281)
Proceeds from disposal of assets	4(a)	191,541	271,613	8,984
Amount attributable to investing activities		(1,773,186)	(2,091,805)	(2,054,016)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(209,771)	(141,390)	(122,701)
Proceeds from new borrowings	6(b)	700,000	0	700,000
Transfers to cash backed reserves (restricted assets)	7(a)	(62,465)	(15,522)	(196,000)
Transfers from cash backed reserves (restricted assets)	7(a)	0	0	0
Amount attributable to financing activities		427,764	(156,912)	381,299
Budgeted deficiency before general rates		(2,090,583)	(753,997)	(2,010,063)
Estimated amount to be raised from general rates	1	2,090,583	1,998,744	2,010,063
Net current assets at end of financial year - surplus/(deficit)	2	0	1,244,747	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 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018/19 Budgeted rate revenue \$	2018/19 Budgeted interim rates \$	2018/19 Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual Revenue \$
General rate								
GRV Kellerberlin Residential	0.127620	331	2,968,316	378,816	0	0	378,816	359,879
GRV Other Residential	0.127620	3	19,240	2,455	0	0	2,455	4,851
GRV Kellerberlin Commercial	0.147000	27	471,964	69,379	0	0	69,379	63,150
GRV Other Commercial	0.147000	3	27,976	4,112	0	0	4,112	3,916
UV Rural	0.020929	274	71,807,000	1,502,849	0	0	1,502,849	1,441,855
Sub-Totals		638	75,284,496	1,957,611	0	0	1,957,611	1,873,651
Minimum payment								
GRV Kellerberlin Residential	748	57	72,964	42,636	0	0	42,636	40,584
GRV Other Residential	748	26	41,945	19,448	0	0	19,448	18,512
GRV Kellerberlin Commercial	822	26	73,094	21,372	0	0	21,372	19,575
GRV Other Commercial	822	2	170	1,644	0	0	1,644	1,566
UV Mining Tenements	748	1	2,904	748	0	0	748	712
UV Rural	748	63	1,099,000	47,124	0	0	47,124	44,144
Sub-Totals		175	1,280,077	132,972	0	0	132,972	125,093
Discounts/concessions (Refer note 1(g))								
Total amount raised from general rates		813	76,584,573	2,090,583	0	0	2,090,583	1,998,744
Specified area rates (Refer note 1(e))								
Total rates							2,090,583	1,998,744

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

The general rates detailed for the 2018/19 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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				
Full Payment	28/09/2018	0	0.00%	11.00%
Option two				
First Instalment	28/09/2018	5	5.50%	11.00%
Second Instalment	01/02/2019	5	5.50%	11.00%
Option three				
First Instalment	28/09/2018	5	5.50%	11.00%
Second Instalment	30/11/2018	5	5.50%	11.00%
Third Instalment	01/02/2019	5	5.50%	11.00%
Fourth Instalment	05/04/2019	5	5.50%	11.00%
		2018/19 Budget revenue		2017/18 Actual
		\$		\$
Instalment plan admin charge revenue		1,500		1,928
Instalment plan interest earned		6,000		6,188
Unpaid rates and service charge interest earned		12,500		10,404
		20,000		18,530

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Description	Characteristics	Rate	Objects	Reasons
GRV Residential	Land predominantly used for Residential or other Non-rural purposes	0.127620	The objective is to raise revenue to contribute to services desired by the community.	This is considered to be the base rate on which all other GRV rate levels are assessed.
GRV Commercial	Land predominately used for Commercial and Industrial purposes	0.147000	The objective is to raise additional revenue at a higher level than similarly valued residential and non-rural land.	A higher rate is applied to this land use category to achieve a greater contribution to reflect the additional costs of servicing commercial and industrial activities including parking, waste control, landscaping and other infrastructure.

(d) Objectives and Reasons for Differential Minimum Payments

Description	Characteristics	Amount \$	Objects	Reasons
GRV Residential	Land predominant used for residential or other non-rural purposes	748	This payment level is considered the minimum contribution for basic services and infrastructure provided to residential and other non-rural land.	The Council believes a minimum payment level should be applied to all rateable land regardless of the value of the property to contribute to basic public services and infrastructure.
GRV Commercial Industrial	Land predominately used for Commercial and Industrial purposes	822	This payment level is considered the minimum contribution for basic services and infrastructure provided to commercial and industrial land.	The Council believes a minimum payment level should be applied to all rateable land regardless of the value of the property to contribute to basic public services and infrastructure. A higher minimum payment level is applied to all commercial and industrial properties to reflect the additional costs of servicing commercial and industrial activities including parking, waste control, landscaping and other infrastructure.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire does not intend to raise specified area rates for the year ended 30th June 2019.

(f) Service Charges

The Shire does not intend to raise service charges for the year ended 30th June 2019.

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

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

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	0	1,154,216
Cash - restricted reserves	3	688,868	626,403
Receivables		185,033	305,484
Inventories		3,784	3,784
		<u>877,685</u>	<u>2,089,887</u>
Less: current liabilities			
Trade and other payables		(188,817)	(218,737)
Long term borrowings		(631,619)	(141,390)
Provisions		(216,040)	(216,040)
		<u>(1,036,476)</u>	<u>(576,167)</u>
Unadjusted net current assets		(158,791)	1,513,720
Adjustments			
Less: Cash - restricted reserves	3	(688,868)	(626,403)
Add: Current portion of borrowings		631,619	141,390
Add: Current liabilities not expected to be cleared at end of year		216,040	216,040
Adjusted net current assets - surplus/(deficit)		0	1,244,747

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 Kellerberrin's operational cycle. In the case of liabilities where the Shire of Kellerberrin 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 Kellerberrin's intentions to release for sale.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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 Kellerberrin 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 Kellerberrin 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 Kellerberrin contributes to a number of superannuation funds on behalf of employees.

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Kellerberrin'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 Kellerberrin'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 Kellerberrin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

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

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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Cash - unrestricted	\$ 0	\$ 1,154,216	\$ 16,610
Cash - restricted	688,868	626,403	806,882
	688,868	1,780,619	823,492

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

Plant Replacement Reserve	38,834	141	138
Long Service Leave Reserve	55,664	42,206	61,118
Special Projects Reserve	45,398	44,588	117,870
Community Bus Reserve	66,192	65,010	63,334
Housing Reserve (building reserve)	60,219	59,144	57,619
Swimming Pool Reserve	393,045	386,030	472,259
Sport and Recreation Reserve	28,440	28,228	33,500
Pathways Reserve	1,075	1,056	1,044
	688,868	626,403	806,882

Reconciliation of net cash provided by operating activities to net result

Net result	(326,635)	3,073,503	2,299,511
Depreciation	1,328,117	1,288,333	2,094,159
(Profit)/loss on sale of asset	(25,333)	27,237	0
(Increase)/decrease in receivables	120,451	1,032,295	308,029
Increase/(decrease) in payables	44,730	(318,581)	(683,003)
Increase/(decrease) in employee provisions	(74,650)	(8,868)	(151,463)
Grants/contributions for the development of assets	(875,474)	(2,328,290)	(2,890,281)
Net cash from operating activities	191,206	2,765,629	976,952

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 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program					
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services
	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>						
Buildings - non-specialised	0	700,000	25,000	0	0	40,000
Furniture and equipment	0	0	0	26,150	0	0
Plant and equipment	160,059	0	0	0	280,917	0
	160,059	700,000	25,000	26,150	280,917	40,000
						1,232,126
						828,984
<u>Infrastructure</u>						
Infrastructure - Roads	0	0	0	0	1,586,415	0
Infrastructure - Centenary Park - Retention Payment	0	0	0	16,660	0	0
Infrastructure - Cemetery Upgrades	0	0	0	0	0	5,000
	0	0	0	16,660	1,586,415	5,000
						1,608,075
						3,862,724
Total acquisitions	160,059	700,000	25,000	42,810	1,867,332	45,000
						2,840,201
						4,691,708

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

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

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 \$	2018/19 Budget Profit \$	2018/19 Budget Loss \$	2017/18 Actual Profit \$	2017/18 Actual Loss \$	2017/18 Budget Profit \$	2017/18 Budget Loss \$
By Program								
Governance	92,913	95,636	6,623	(3,900)	1,000	0	0	0
Recreation and culture	0	0	0	0	0	(13,369)	0	0
Transport	73,295	95,905	22,610	0	19,262	(22,893)	0	0
Economic services	0	0	0	0	0	0	0	0
Other property and services	0	0	0	0	1,316	(12,553)	0	0
	166,208	191,541	29,233	(3,900)	21,578	(48,815)	0	0
By Class								
<u>Property, Plant and Equipment</u>								
Land - freehold land	0	0	0	0	1,316	(12,553)	0	0
Plant and equipment	166,208	191,541	29,233	(3,900)	20,262	(36,262)	0	0
	166,208	191,541	29,233	(3,900)	21,578	(48,815)	0	0

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

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

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
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Public Facilities

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
38,144	37,319	34,006
36,431	36,567	40,672
9,559	8,083	10,920
4,218	4,218	4,493
37,188	36,753	42,656
12,893	17,516	15,915
409,992	344,910	383,595
469,072	554,763	1,454,274
17,753	22,032	22,521
292,867	226,172	85,107
1,328,117	1,288,333	2,094,159
193,676	187,874	305,386
15,190	14,735	23,951
118,825	115,266	187,362
854,379	828,786	1,347,175
8,484	8,230	13,377
5,448	5,285	8,591
132,115	128,157	208,317
1,328,117	1,288,333	2,094,159

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	30 to 50 Years
Furniture and Equipment	4 to 10 Years
Plant and Equipment	5 to 15 Years
Sealed Roads and Streets	
- Formation	Not Depreciated
- Pavement	50 Years
Seal	
- Bituminous Seals	20 Years
- Asphalt Surfaces	25 Years
Gravel Roads	
- Formation	Not Depreciated
- Pavement	50 Years
- Gravel Sheet	12 Years
Formed Roads	
- Formation	Not Depreciated
- Pavement	50 Years
Footpaths - Slabs	20 Years
Footpaths - Concrete	50 Years
Sewerage Piping	100 Years
Water supply piping	75 Years
Drainage Systems	75 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-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Recreation and culture								
Loan 118 - Recreation Centre	1,178,715	0	60,355	56,659	1,118,360	1,178,715	73,661	82,271
Transport								
Loan 116A Grader - John Deere	31,589	0	31,589	29,907	0	31,589	1,095	2,702
Other property and services								
Loan 117- Staff Housing	47,227	0	22,933	21,648	24,294	47,227	2,432	4,197
14 x CEACA units, Kellerberrin	339,492	0	34,237	33,176	305,255	339,492	10,325	11,874
	1,597,023	0	149,114	141,390	1,447,909	1,597,023	87,513	101,044
Self Supporting Loans								
Housing								
Police Houses (Hammond St)	0	700,000	60,657	0	639,343	0	24,522	0
	0	700,000	60,657	0	639,343	0	24,522	0
	1,597,023	700,000	209,771	141,390	2,087,252	1,597,023	112,035	101,044

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

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total Interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Police Housing (Hammond St)	WA Treasury		10	3.12	700,000	147,292	700,000	0
					700,000	147,292	700,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Credit card limit	15,000	15,000	15,000
Total amount of credit unused	515,000	515,000	515,000
Loan facilities			
Loan facilities in use at balance date	2,087,252	1,597,023	1,538,891

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 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	141	38,893	0	38,834	137	4	0	42,206	138	0	0	138
Long Service Leave Reserve	42,206	13,458	0	55,664	41,118	1,088	0	42,206	41,118	20,000	0	61,118
Special Projects Reserve	44,588	810	0	45,398	44,054	534	0	44,588	47,870	70,000	0	117,870
Community Bus Reserve	65,010	1,182	0	66,192	63,334	1,676	0	65,010	63,334	0	0	63,334
Housing Reserve (building reserve)	59,144	1,075	0	60,219	57,618	1,525	0	59,144	57,619	0	0	57,619
Swimming Pool Reserve	386,030	7,015	0	393,045	376,076	9,954	0	386,030	372,259	100,000	0	472,259
Sport and Recreation Reserve	28,228	212	0	28,440	27,500	728	0	28,228	27,500	6,000	0	33,500
Pathways Reserve	1,056	19	0	1,075	1,044	13	0	1,056	1,044	0	0	1,044
	626,403	62,465	0	688,868	610,881	15,522	0	626,403	610,882	196,000	0	806,882

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

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 Reserve	Ongoing	To be used for the future purchase of Plant and Machinery
Long Service Leave Reserve	Ongoing	To be used to fund employees Long Service Leave
Information Technology (IT) Reserve	Ongoing	To provide Information Technology Equipment for Council Operations
Special Projects Reserve	Ongoing	To be used in the funding of Special Projects
Lake Baandee Reserve	Ongoing	To provide for upgrade and upkeep of Lake Baandee Infrastructure
Child Health Fund Reserve	Ongoing	To assist in delivering Child Health Services
Community Bus Reserve	2019/2020	To subsidise the replacement of Community Bus
Housing Reserve (building reserve)	Ongoing	To be used for the provision of Staff Housing
UHF Repeater Reserve	Ongoing	To be used for the repair/replacement of the UHF Repeater System
History Book Reserve	Ongoing	To be used for the production of the Shire of Kellerberrin History Book and Database
Swimming Pool Reserve	2020/2021	To be used to improve the Swimming Pool Facilities
Youth Reserve	Ongoing	To be used to provide/improve the facilities assisting the youth of the Shire of Kellerberrin
Sport and Recreation Reserve	Ongoing	To provide Sporting and Recreation Amenities
Pathways Reserve	Ongoing	To be used for the construction of new Pathways

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

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	4,000	4,000
General purpose funding	73,300	67,304
Law, order, public safety	4,000	6,455
Health	10,560	12,674
Education and welfare	5,200	5,364
Housing	106,120	21,759
Community amenities	140,120	152,685
Recreation and culture	15,050	24,232
Transport	6,500	6,959
Economic services	126,600	82,037
Other property and services	100,000	269,870
	591,450	653,339

9. GRANT REVENUE

	2018/19 Budget	2017/18 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	19,270
General purpose funding	1,066,261	1,876,219
Law, order, public safety	33,090	47,517
Recreation and culture	0	4,744
Transport	83,000	76,006
	1,182,351	2,023,755
Non-operating grants, subsidies and contributions		
Recreation and culture	5,000	40,570
Transport	870,474	2,287,720
	875,474	2,328,290

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	12,000	7,000	7,932
- Other funds	200	13,746	10,213
Other interest revenue (refer note 1b)	18,500	16,602	18,530
	30,700	37,348	36,675
(b) Other revenue			
Other	299,901	733,116	476,489
	299,901	733,116	476,489
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	42,000	28,922	30,379
Other services	0	0	2,000
	42,000	28,922	32,379
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	112,035	101,044	122,701
Other	500	1,940	255
	112,535	102,984	122,956
(e) Elected members remuneration			
Meeting fees	17,050	16,600	20,350
Mayor/President's allowance	5,000	5,000	5,000
Travelling expenses	500	3,550	4,000
	22,550	25,150	29,350

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.

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

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

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

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19

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-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Transport (CRC) Licencing Trust Payments	5,957	832,000	(835,000)	2,957
Prepaid Rates Payments	28,000	0	(28,000)	0
Equipment Hire Bond Trust Payments	50	0	0	50
BCITF Levy Payments	0	10,600	(10,600)	0
Community Bus Bond Payments	3,600	800	(800)	3,600
Housing Bond Payments	3,704	0	0	3,704
Hall Bond Payments	1,740	600	(2,340)	0
Cuolahan / Cottle Room Bond Payments	4,950	0	(4,950)	0
Building Registration Levy Payments	503	60	(563)	0
Key Bond Payments	9,615	550	(550)	9,615
Rec Centre Kitchen Payments	800	0	0	800
Unclaimed Monies Payment - Trust	2,691	0	0	2,691
Bush Fire Brigade Funds - Trust Payments	3,327	0	0	3,327
	64,937	844,610	(882,803)	26,744

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

**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 Kellerberrin 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.

SHIRE OF KELLERBERRIN				
Schedule 3 - GENERAL PURPOSE FUNDING				
ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	RATE REVENUE			
031352	Rates Levied	2,090,584	1,998,744	1,774,154
031357	Rounding Account	-	-	-
	TOTAL AMOUNT FROM RATES	2,090,584	1,998,744	1,774,154
	Other Revenue			
032336	Instalment Administration Fee	1,500	1,840	3,680
032337	Interim Rates	-	-	-
032338	Instalment Interest	6,000	6,211	6,211
032344	Non Payment Penalty Interest	12,500	13,527	10,404
032345	Pensioner Deferred Rates Interest	-	-	532
032350	Rate Enquiry Fee - RF	1,500	2,340	1,670
032351	Rate Recovery Legal Expenses	3,000	6,540	10,000
031373	Emergency Services Levy	71,700	65,357	65,282
031326	Ex Gratia Rates	26,376	25,120	18,346
	TOTAL OTHER REVENUE	122,576	120,935	116,125
	General Purpose Grants			
032330	General Purpose Grant (FAG)	684,406	1,307,310	622,904
032331	Local Road Grant (FAG)	381,855	568,909	257,054
	TOTAL GENERAL PURPOSE GRANTS	1,066,261	1,876,219	879,958
	Non Operating Grants			
032332	Royalties for Regions	-	-	-
	TOTAL NON OPERATING GRANTS	0	0	0
	Other General Purpose Funding			
033324	EFT Service Charge - EC	100	107	568
033338	Interest	12,200	17,610	18,145
	TOTAL GENERAL PURPOSE GRANTS	12,300	17,718	18,713
	TOTAL TO OPERATING STATEMENT	3,291,721	4,013,616	2,788,950
	OPERATING EXPENDITURE			
	Levying of Rates			
031000	Administration Allocations	91,202	89,654	75,356
031014	Debt Write Off	500	485	721
031032	Rates Recovery - Legal Expenses	3,000	9,205	4,000
031046	Postage and Freight	-	86	-
031086	ESL Payments - FESA	71,700	80,968	65,282
031072	Valuation Expenses	2,000	7,755	9,000
	Sub Total	168,402	188,154	154,359
	Other General Purpose Funding			
033357	Rounding Account	100	(133)	(6)
033078	Interest Charges - Overdraft	500	1,940	10,000
033079	Bank Fees - Municipal Fund	6,500	6,767	6,949
033080	Bank Fees - Trust	-	-	-
033081	Centrelink Admin Fees	100	96	85
	Sub Total	7,200	8,671	17,028
	TOTAL TO OPERATING STATEMENT	175,602	196,825	171,386

SHIRE OF KELLERBERRIN
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Levying of Rates		
031016	Discount Allowed		
	<i>No discount provided on early payment of Rates</i>	-	-
	<i>Early incentive prizes provided at no cost to Council for Early Payment.</i>		
031014	Rates Written Off		
	<i>End of Year Processing</i>	500	500
	<i>(Write off of amounts less than \$10)</i>		
031072	Valuation Expenses		
	<i>Annual UV Valuation Expenses</i>	1,000	
	<i>Interim Valuations on request</i>	1,000	2,000
031032	Rate Recovery - Legal Expenses		
	<i>Legal Expenses incurred on Outstanding Rates</i>	3,000	3,000
031065	Title Searches		
	<i>Title Searches expenses</i>	500	500
	Operating Revenue		
	Rate Revenue		
		Valuation	
031352	Rates Levied		
	General Rates (GRV \$0.127620 & UV \$0.020929)		
	<i>GRV Residential Rates</i>	2,968,316	378,816
	<i>GRV Other Residential Rates</i>	19,240	2,455
	<i>UV Rates</i>	71,807,000	1,502,849
	General Rates (GRV \$0.147000)		
	<i>GRV Kellerberrin Commercial</i>	471,964	69,379
	<i>GRV Other Commercial</i>	27,976	4,112
		No Properties	
	Minimum Rates @ \$748		
	<i>GRV Residential Rates</i>	57	40,584
	<i>GRV Other Residential Rates</i>	26	18,512
	<i>UV Rates</i>	63	47,124
	<i>UV Mining Tenements</i>	1	748
		No Properties	
	Minimum Rates @ \$822		
	<i>GRV Kellerberrin Commercial</i>	26	21,372
	<i>GRV Other Commercial</i>	2	1,644
			2,087,596

SHIRE OF KELLERBERRIN
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
031326	EX Gratia Rates		
	<i>CBH Contribution as per agreement</i>	26,376	26,376
032344	Non Payment Penalty Interest		
	<i>11% Interest on Outstanding Rates</i>	12,500	12,500
032337	Interim Rates		
	<i>Interim Rates allocation</i>	-	-
032338	Instalment Interest		
	<i>5% per annum on Instalment Notices</i>	6,000	6,000
032336	Instalment Administration Fees		
	<i>Instalment Notices Administration Fee</i>	1,500	1,500
032350	Rate Enquiry Fee		
	<i>Rate Enquiry Fees Income</i>	1,500	1,500
032351	Rate Recovery Legal Expenses		
	<i>Reimbursement of Legal Expenses - (nets out with 031032)</i>	3,000	3,000
	Operating Revenue		
	General Purpose Grants		
032330	Grants Commission		
	<i>Federal Assistance Grants - General Purpose Revenue</i>	684,406	684,406
	<i>Distributed at Councils Discretion</i>		
032331	Grants Commission - Road Grant		
	<i>Federal Assistance Grants - Roads</i>	381,855	381,855
032332	Royalties for Regions		
	<i>CEACA</i>	-	-
	Operating Expenditure		
	Other General Purpose Funding		
033079	Bank Fees		
	<i>Municipal Bank Fees</i>	6,500	6,500
	<i>(Fees include Auto pays, Merchant Fees, Centrelink & Bank)</i>		
033357	Rounding Account		
	<i>Rounding of Receipts and Excess Account</i>	100	100
	Operating Revenue		
	Other General Purpose Funding		
033338	Interest		
	<i>Municipal Interest</i>	200	
	<i>Reserve Interest</i>	12,000	12,200

SHIRE OF KELLERBERRIN Schedule 4 - GOVERNANCE ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	Members of Council			
041000	Administration Allocation	410,541	403,571	340,467
041004	Audit Fees	42,000	28,922	25,879
041010	Conference Expenses - Councillors	4,860	4,630	4,630
041011	Consultant Fees	10,000	-	-
041019	Donations Gifts	30,000	15,590	30,000
041021	Election Expenses	-	2,962	4,000
041031	Insurance - Councillors	425	12,713	6,640
041039	Meeting Attendance Fees	17,050	16,600	20,350
041046	Postage and Freight	-	-	162
041047	President's Local Govt Allow.	5,000	5,000	5,060
041048	Printing and Stationery	2,000	1,652	1,500
041051	Refreshments & Receptions	18,000	16,644	18,000
041061	Subscriptions - Councillors	58,901	31,386	26,000
041067	Councillor Training	3,000	-	2,500
041069	Travelling Expenses- Councillors	500	3,550	4,000
041163	Public Relations	18,702	14,887	21,104
	TOTAL TO OPERATING STATEMENT	620,979	558,107	510,292
	OPERATING REVENUE			
041353	Reimbursements	-	-	680
	TOTAL TO OPERATING STATEMENT	-	-	680
	Governance			
	OPERATING EXPENDITURE			
	Employee Expenses			
042010	Conference Expenses	8,500	9,406	8,357
042023	Fringe Benefits Tax	3,000	2,595	9,699
042055	Salaries	497,631	463,083	414,348
042062	Superannuation - Occupational	53,553	32,834	15,310
042063	Superannuation - Voluntary	16,223	8,510	7,500
042067	Staff Training	10,000	10,228	15,000
042068	Travelling and Accommodation	1,500	38	1,500
042071	Uniforms	3,400	3,194	3,413
042073	Vehicle Expenses	24,800	34,218	16,383
	Office Expenses			
042001	Advertising	14,445	14,570	16,522
042004	Admin Public Holidays	-	-	-
042009	Computer Expenses	64,965	49,768	39,986
042011	Consultant Expenses	50,000	77,530	60,820
042012	CCTV Service & Mtc. Costs	1,000	455	-
042026	Furniture and Equipment	5,000	4,165	1,215
042030	Excess on Insurance Claims	-	-	38,175
042031	Insurance	37,512	42,486	38,175
042032	Legal Expenses	25,000	17,871	14,081
042040	Office Expenses Other	1,500	1,512	1,666
042041	Late Payment Penalty Fees	-	113	160
042044	Photocopier Lease and Copy Count	8,000	7,988	7,500
042046	Postage and Freight	4,200	3,848	4,091
042048	Printing and Stationery	5,000	4,807	7,500
042061	Subscriptions	19,900	31,227	32,000
042064	Telephone	11,000	9,270	10,133

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE
ANNUAL BUDGET 2018/19

GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	Building & Other Expenses			
042112	Administration Building and Gardens	17,694	33,303	6,763
042113	Administration Building	50,021	850	-
042015	Depreciation	38,144	37,319	31,246
042037	Loss on Sale of Asset	3,900	-	-
042099	Allocation of Housing Expenses	33,439	22,933	23,541
	Sub Total	1,009,327	924,122	825,083
042000	Administration Allocated Other Programs	(897,956)	(897,837)	(802,961)
	Sub Total	111,370	26,286	22,123
	TOTAL TO OPERATING STATEMENT	111,370	26,286	22,123
			584,393	
	OPERATING REVENUE			
042300	Administration Services	4,000	4,000	(30)
042314	Contributions and Donations	-	3,473	-
042332	Government Grants	-	19,270	-
042348	Sundry Income	-	26,782	18,535
042349	Profit on Sale of Assets	6,623	1,000	11,488
042353	Reimbursements - SPS	5,000	73,597	13,756
	TOTAL TO OPERATING STATEMENT	15,623	128,121	43,748

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Members of Council		
041004	Audit Fees		
	<i>Audit fees (Roads to Recovery, Grant Acquittals)</i>	3,000	
	<i>2016/2017 Audit Fees (Interim and Final Audit)</i>	39,000	42,000
041010	Conference Expense		
	<i>President Registration for AGM - Local Government Week</i>	500	
	<i>Other Conference Allowance</i>	1,000	
	<i>LGIS Golf - Denmark</i>		
	<i>Registration</i>	800	
	<i>Meal & Entertainment Allowance</i>	1,000	
	<i>Accommodation</i>	1,560	4,860
041011	Consultant Expenses		
	<i>Other Consultant Expense Allowance</i>	10,000	10,000
041047	President's Local Govt Allowance		
	<i>President Allowance</i>	5,000	5,000
041039	Meeting Attendance Fees		
	<i>11 Council Meetings x 6 Councillors @ \$200 per meeting</i>	13,200	
	<i>11 Council Meetings x 1 President @ \$350 per meeting</i>	3,850	17,050
041069	Travelling Expenses - Councillors		
	<i>11 Council Meetings x 7 Councillors @ \$50 per meeting</i>	3,850	3,850
041051	Refreshments and Receptions		
	<i>Council Meetings</i>	8,000	
	<i>Council Functions - Christmas Function, Citizen Ceremonies etc</i>	8,000	
	<i>Other Tidy Towns etc</i>	2,000	18,000
041019	Donations and Contributions		
	Community Grants - Total Allowance (\$20,000)		
	<i>Doodlakine Community Committee</i>	2,000	
	<i>Doodlakine Bowling Club</i>	2,000	
	<i>Kellerberrin Speedway</i>	3,000	
	<i>Kellerberrin Squash Club</i>	2,000	
	<i>Kellerberrin Ag Society - Additional Funding</i>	2,000	
	<i>Kellerberrin Seniors</i>	1,252	
	<i>Allowance</i>	7,748	20,000
	Donations and Gifts - Total Allowance (\$7,000)		
	<i>Central Wheatbelt Harness Racing Club</i>	3,000	
	<i>Kellerberrin Agricultural Society</i>	3,000	
	<i>Other</i>	1,000	7,000
	Public Relations, Sponsorship, Donations and Waivers (\$3,000)		
	<i>Kellerberrin Golf Club - EDSCO</i>	300	
	<i>Kellerberrin Bowls Club - Golden Grains</i>	300	
	<i>Kellerberrin District High School</i>	752	
	<i>Other</i>	1,648	

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals 3,000
041163	Public Relation Promotions		
	Other	18,702	18,702
041031	Insurance		
	Personal Accident - Volunteers and Councillors	425	
	Councillors and Officers Liability	-	425
041061	Subscriptions - Councillors		
	Western Australian Local Government Association		
	- Local Laws Service Updates	615	
	- Workplace Relations Membership	3,900	
	- Taxation Service	1,450	
	- Procurement Services	2,500	
	- Environmental Planning Tool	2,200	
	- Association Membership	7,921	
	- Governance Service	315	
	Great Eastern Zone Membership	3,500	
	WEROC Subscription	12,000	
	Central East Aged Care Alliance Inc	20,000	
	Wheatbelt Communities	2,000	
	Wheatbelt Visitors Centre	2,500	
			58,901
041048	Printing and Stationery		
	Name Badges - Plaques	100	
	Promotional Products	50	150
041067	Councillor Training		
	Councillor Training Seminars	3,000	3,000

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Governance - Employee Expenses		
042067	Training		
	Administration Staff Training	7,000	
	- Software Training - Synergysoft	3,000	10,000
042068	Travelling and Accommodation		
	Accommodation costs for Staff at Seminars/Courses	1,000	
	Travelling costs for Staff at Seminars/Courses - sustenance	500	1,500
042062	Superannuation - Occupational		
	9.50% Superannuation	53,553	53,553
042063	Superannuation - Voluntary		
	Contribution Scheme (Council contribution) 5%	16,223	16,223
042055	Salaries - Municipal Fund		
	Administration Salaries & Wages		
	Inclusive of Annual, Sick & Long Service Leave	501,243	501,243
042071	Uniforms		
	Administration Uniform Allowance		
	4 Administration Staff @ \$400 per person	2,400	
	CEO & DCEO @ \$500	1,000	3,400
042073	Administration Vehicle Expenses		
	Fuels & Oils	14,000	
	KE 1 - 4,000 ltrs @ \$1.30 per litre	\$5,600	
	KE 002 - 4,000 ltrs @ \$1.30 per litre	\$5,600	
	KE 003 - 2,000 ltrs @ \$1.30 per litre	\$2,800	
	FBT Allocation	5,900	
	Parts & Repairs	2,000	
	Licences	1,400	
	Insurance	1,500	24,800
042010	Conference Expenses		
	W.A. Local Government Managers Association Conference		
	Two (2) staff attendance, registration, subject to confirmation	3,000	
	Meals, Accommodation and Entertainment for LGMA Conference	3,500	
	Includes breakfast and partners		
	Other Conferences	2,000	
			8,500

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Governance - Administration		
042048	Printing and Stationery		
	Stationery Requirements for Administration	4,500	
	Baadges and Directory	500	5,000
042009	Computer Expense		
	Local Government Software - Support & Hardware (IT VISION)	35,000	
	Security upgrade, Trend Micro	950	
	Additional UPS (e.g. one each server)	1,595	
	Computer Replacements	4,000	
	Website hosting	920	
	Perfect Computer Solutions - IT Support	22,500	
			64,965
042064	Telephone		
	Administration Phone Allocations	11,000	11,000
042001	Advertising		
	Statutory Advertising Notices (Including Elections)	2,500	
	Government Gazette Advertising	2,000	
	General Public Notices	6,500	
	Staff Advertising Notices - estimate only	3,445	14,445
042031	Insurance		
	Salary Continuance	2,900	
	Crime	1,031	
	Pollution Legal Liability (complimentary cover)	-	
	Cyber Liability	1,000	
	LGIS Property (allocated to Job Budget)	-	
	Personal Accident	500	
	LGIS Liability	20,500	
	Marine Cargo	200	
	Construction Risks (Blanket)	1,000	
	Management Liability	12,800	
	Casual Hirers (Funded by Scheme)	-	
	Regional Risk Coordinator	7,331	
	Corporate Travel	750	
	- Less Corporate Discount - LGIS	(10,500)	
			37,512

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
042061	Subscriptions		
	State Law Publisher - various Act and Regulations updates	1,000	
	Australia Day Council	250	
	Kellerberrin Community Resource Centre	100	
	RAMMS - Roman II	6,100	
	Government Gazette	1,000	
	Local Government Managers Association - Planner, MDS	1,000	
	Local Government Act Amendments - Renewals	1,150	
	Local Government Managers Association - CEO, DCEO & SFO	1,500	
	SLIP - Landgate Access	2,750	
	Standards Australia - various standards publications	5,050	19,900
042044	Photocopier Supplies		
	Various Photocopy paper for annual requirements	2,000	
	Photocopier Count and Repairs	3,000	
	Photocopier maintenance agreement as per usage	3,000	8,000
042046	Postage & Freight		
	General Postage for financial year	3,700	
	General Freight for stationery orders	500	4,200
042011	Consultant Fees		
	Moore Stephens Monthly Reporting	25,000	25,000
042032	Legal Fees		
	Property transfers / sundry debtor collection	10,000	
	Other Legal Fees	15,000	25,000
	Operating Revenue		
	Governance - Employee Expenses		
042300	Administration Services		
	ESL Administration Services	4,000	4,000
042353	Contributions and Donations		
	Reimbursements - (Insurance Pool Recoup)	5,000	5,000

SHIRE OF KELLERBERRIN
Schedule 5 - LAW, ORDER & PUBLIC SAFETY
ANNUAL BUDGET 2018/19

GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	OPERATING EXPENDITURE			
	Fire Prevention			
051000	Administration Allocation	7,667	7,537	6,738
051001	Advertising	-	-	-
051015	Depreciation	36,431	36,431	39,050
051017	Shared Officer/ consultant & LEMC Plans	20,000	-	7,670
051027	General Expenses ESL	3,000	57	777
051031	Insurance	15,600	14,168	14,338
051037	Loss on Sale of Asset	-	-	-
051064	Telephone Expenses	4,200	4,147	4,111
051073	Bush Fire Brigade Vehicle Expenses	8,500	4,856	8,186
051119	Bushfire Infrastructure & Utilities	1,645	1,741	1,226
051139	Fire Control Expenses	1,401	6,856	10,360
	Sub Total	98,444	75,794	92,456
	Animal Control			
052000	Administration Allocation	-	-	-
052001	Advertising	-	-	-
052012	Control Officer Contract	12,000	13,348	8,206
052015	Depreciation	-	135	137
052046	Postage and Freight	-	-	-
052048	Printing and Stationery	-	-	-
052053	Registration Discs	-	190	380
052116	Animal Control Expenses	10,335	1,840	2,630
052161	Pound Maintenance	2,111	200	442
		24,446	15,714	11,795
	Other Law Order and Public Safety			
053027	Community Crime Prevention CCTV	6,000	6,619	6,572
053015	Depreciation	3,497	3,131	2,793
		9,497	9,750	9,365
	TOTAL TO OPERATING STATEMENT	132,388	101,257	113,616
	OPERATING REVENUE			
	Fire Prevention			
051314	Contributions and Donations	-	-	-
051332	Grants	33,090	47,517	21,500
051359	Sale of District Maps	-	-	-
	Sub Total	33,090	47,516.50	21,500
	Animal Control			
052320	Animal Registration Fees - DRF	4,000	6,064	5,735
052347	Pound Fees	-	209	160
052348	Infringements	-	182	184
	Sub Total	4,000	6,454.91	6,079
	Other Law Order and Public Safety			
053332	Grants	-	-	-
	Sub Total	-	-	-
	TOTAL TO OPERATING STATEMENT	37,090	53,971	27,579

SHIRE OF KELLERBERRIN
Schedule 5 - LAW ORDER & PUBLIC SAFETY

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Fire Prevention		
051031	Insurance		
	<i>Bushfire Insurance</i>	15,600	15,600
051017	District Maps		
	<i>Purchase of New District Maps for Bush Brigades</i>	500	500
051027	General Expenses - ESL Grant Funded		
	<i>Protective Clothing Allowance</i>	3,000	3,000
051064	Telephone		
	<i>Whisper - (harvest ban notifications)</i>	4,200	4,200
051073	Bush Fire Brigade Vehicle Expenses		
	<i>Operating Maintenance and upgrades to the following:</i>		
	<i>Baandee, Doodlakine, North Kellerberrin & Mt Caroline</i>		
	<i>Bush Fire Appliances</i>	8,500	8,500
051015	Depreciation (BFB Vehicles)		
	<i>Depreciation on Bush Fire Related Assets</i>		
	<i>Bush Fire Trucks, Tanks, Shed and Equipment</i>	36,431	36,431
	Operating Revenue		
	Fire Prevention		
051332	Grants		
	<i>Fire and Emergency Services Funding</i>	33,090	33,090
	Operating Expenditure		
	Animal Control		
052012	Control Officer Contract		
	<i>Allowance for Contract Ranger</i>	12,000	12,000
052053	Registration Disks		
	<i>Registration Disks</i>	-	-
	Operating Revenue		
	Animal Control		
052320	Animal Registration Fees		
	<i>Animal Registrations</i>	4,000	4,000
	Operating Expenditure		
	Other Law, Order and Public Safety		
053027	CCTV Maintenance		
	<i>CCTV Maintenance</i>	6,000	6,000

SHIRE OF KELLERBERRIN Schedule 7 - HEALTH ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19 30/06/2019	ACTUAL 2017/18 30/06/2018	ADOPTED BUDGET 2017/18 30/06/2018
	OPERATING EXPENDITURE			
	Infant Health			
071015	Depreciation	1,920	1,920	1,936
071145	Infant Health Clinic	-	-	-
	Sub Total	1,920	1,920	1,936
	Health Inspection and Administration			
073000	Administration Allocation	22,129	21,753	19,884
073010	Conference Expenses	-	-	-
073011	Consultant Expenses	14,560	3,843	582
073015	Depreciation	-	-	1,488
073023	Fringe Benefits Tax	-	1	9,699
073026	Furniture and Equipment	-	-	-
073031	Insurance	-	818	818
073032	Legal Expenses	-	-	-
073037	Loss on Sale of Asset	-	-	-
073040	Office Expenses Other	-	-	-
073055	Salaries	-	12,712	12,720
073061	Subscriptions	-	-	313
073062	Superannuation - Occupational	-	3,019	3,019
073063	Superannuation - Voluntary	-	1,589	1,589
073064	Telephone	-	618	557
073067	Staff Training	-	-	-
073068	Travelling and Accommodation	-	-	-
073071	Uniforms	-	24	-
073073	Vehicle Expenses	-	8,654	5,677
073085	Relocation Expenses	-	-	-
073099	Allocation of Housing Expenses	-	24,689	21,966
	Sub Total	36,689	77,722	78,311
	Preventative Services - Pest Control			
074155	Mosquito Control	5,943	4,276	7,551
	Sub Total	5,943	4,276	7,551
	Other Health			
075000	Administration Allocation	-	-	-
075002	Analytical Expenses (WATER SAMPLING)	500	455	465
075015	Depreciation	7,639	6,162	6,213
075037	Loss on Sale of Asset	-	-	-
075073	Vehicle Operating Costs	1,701	1,688	1,451
075115	Ambulance Centre	1,091	1,088	1,897
075130	Dentist Surgery	1,180	199	360
075131	Dentist Surgery Gardens	-	-	-
075133	Doctors Surgery	18,201	6,774	7,724
075134	Doctors Surgery Gardens	2,014	-	-
075099	Allocation of Housing Expenses	15,527	7,247	7,721
	Sub Total	47,853	23,613	25,831
	TOTAL TO OPERATING STATEMENT	92,405	107,532	113,629

SHIRE OF KELLERBERRIN Schedule 7 - HEALTH ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	OPERATING REVENUE			
	Infant Health			
071314	Contributions and Donations	-	-	-
071353	Reimbursements	-	-	-
	Sub Total	0	0	0
	Health Inspection and Administration			
073314	Contributions and Donations	-	-	-
073326	Food Act Fees	700	1,416	2,788
073349	Profit on Sale of Asset	-	-	-
073329	Fines and Penalties	-	-	-
073363	Septic Tank Application	200	663	224
073373	Septic Disposal Fees	5,500	6,497	5,939
	Sub Total	6,400	8,576	8,951
	Preventative Services - Pest Control			
074353	Reimbursements	-	-	-
	Sub Total	0	0	0
	Other Health			
075349	Profit on Sale of Asset	-	-	-
075353	Doctors Surgery Rent	3,640	3,570	3,640
075354	Dentists Surgery Rent	520	528	528
	Sub Total	4,160	4,098	4,168
	TOTAL TO OPERATING STATEMENT	10,560	12,674	13,119

SHIRE OF KELLERBERRIN
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Health Inspection and Administration		
All Associated Health Employee Costs are Now Contracted to the Shire of Merredin			
073011	Consultant Expenses		
	<i>Shire of Merredin Health Services</i>		
	<i>7.6 hrs per fortnight @ \$80 per hour</i>	14,560	14,560
073031	Insurance		
	<i>Insurance</i>	-	-
073061	Subscriptions		
	<i>Standards Australia Annual Subscription</i>	308	
073040	Other Expenses		
	<i>Office Expenses Allowance</i>	5,000	5,000
073015	Depreciation	-	-
073032	Legal Expenses		
	<i>Health Order and Other Legal Expenses</i>	5,000	5,000
	Operating Expenditure		
	Other Health		
075002	Analytical Expenses		
	<i>Analytical Expenses</i>	500	500
075015	Depreciation	7,639	7,639
075073	Vehicle Operating Expenses Doctors KE00		
	<i>Parts & Repairs - (Servicing)</i>	501	
	<i>Licences (Inc Change of Plates)</i>	600	
	<i>Insurance</i>	600	1,701
	Operating Revenue		
	Other Health		
075353	Doctors Surgery Rent		
	<i>Doctors Surgery Rent @ \$70 per week</i>	3,640	3,640

SHIRE OF KELLERBERRIN
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2018/19

GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	OPERATING EXPENDITURE			
	Kellerberrin Children's Centre			
082000	Administration Allocation	111	110	122
082015	Depreciation	4,218	4,218	4,253
082037	Loss on Sale of Asset	-	-	-
082126	Childrens Centre	36,221	6,686	5,766
082127	CBH Little Learners	-	-	-
	Sub total	40,550	11,014	10,141
	TOTAL TO OPERATING STATEMENT	40,550	11,014	10,141
	OPERATING REVENUE			
	Kellerberrin Children's Centre			
082310	Charges - Lease	5,200	5,364	250
082353	Reimbursements	-	-	93
082354	CBH Little Learners Income	-	-	-
	Sub total	5,200	5,364	343
	TOTAL TO OPERATING STATEMENT	5,200	5,364	343

SHIRE OF KELLERBERRIN
Schedule 8 - EDUCATION & WELFARE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Kellerberrin Children's Centre		
082015	<i>Depreciation</i>	4,218	4,218
082127	<i>Children's Centre</i>	36,221	36,221
	Operating Expenditure		
	Kellerberrin Children's Centre		
082310	<i>Charges - Lease</i>		
	<i>Family Day Car Lease</i>	5,200	5,200
	Kellerberrin Children's Centre		

SHIRE OF KELLERBERRIN Schedule 9 - HOUSING ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	OPERATING EXPENDITURE			
	Employees Housing			
091000	Administration	-	-	-
091015	Depreciation	20,338	24,788	24,941
091037	Loss on Sale of Asset	-	-	-
091101	7 Bennett Street (CEO)	16,248	6,048	6,726
091103	Unit 2/ 29 Leake Street (KLR Club MGR)	8,368	9,800	7,906
091105	26 Hammond Street (MWS)	24,971	11,004	11,816
091106	29 Hammond Street (DCEO)	10,051	21,150	18,405
091107	Unit1 /29 Leake Street	9,921	8,721	6,119
091109	7 Thornton Avenue	6,083	2,536	2,908
091143	GSG Residence	-	-	-
	Sub Total	95,980	84,046	78,821
091033	Less Allocation of Expenses	(95,980)	(77,337)	(77,272)
	Sub Total	(0)	6,709	1,549
	Other Housing			
092000	Administration Allocation	-	-	-
092015	Depreciation	16,850	11,966	12,064
092101	2 George Street	9,379	8,533	6,160
092103	22 Gregory Street	11,027	5,252	5,710
092104	24 Hammond Street (GROH)	24,006	3,840	5,489
092105	4 Moore Street	37,281	2,533	2,448
092108	68 James Street	10,776	5,465	3,500
092110	8 Ripper Street	19,278	2,012	2,731
092148	Other Housing - Not Shire Owned	10,920	1,527	-
092154	Misc Land Maintenance	-	-	-
092195	Restdown Estate	1,672	-	-
	Sub Total	141,189	41,128	38,102
092033	Less Allocation of Expenses	(141,189)	(35,056)	(26,038)
	Sub Total	(0)	6,072	12,064
	TOTAL TO OPERATING STATEMENT	(0)	12,781	13,613
	OPERATING REVENUE			
	Employee Housing			
091110	29 Leake Street - Reimbursements	-	3,035	2,583
091314	Other Income	-	(23,981)	(23,981)
091354	Employees Rental	13,260	8,060	8,060
	Sub Total	13,260	(12,886)	(13,338)
091022	Less Allocation of Income	(13,260)	15,921	(10,643)
	Sub Total	(1)	3,035	(23,980)
	Other Housing			
092314	Other Income	6,000	5,990	4,973
092354	Rent	92,860	55,510	49,000
	Sub Total	98,860	61,500	53,973
092022	Less Allocation of Income	(98,860)	(60,767)	(53,973)
	Sub Total	0	733	(0)
	TOTAL TO OPERATING STATEMENT	0	3,768	(23,980)

SHIRE OF KELLERBERRIN
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Revenue		
	Employee Housing		
091354	Employees Rental		
	7 Thornton Avenue \$55 week	2,860	
	29 Leake Street (unit 1)	5,200	
	29 Leake Street (Unit 2)	5,200	
			13,260
092354	Other Rentals		
	4 Moore Street \$100 week x 14 weeks	1,400	
	4 Moore Street \$200 per week x 38 weeks	7,600	
	24 Hammond Street (GEHA) @ \$430 per week	22,360	
	8 Ripper Street @ \$55 per week	2,860	
	68 James Street \$100 week	5,200	
	2 George Street \$160 week x 14 weeks	2,240	
	2 George Street \$200 week x 38 weeks	7,600	
	73 Gregory Street @ \$250 per week (Roadhouse)	13,000	
	72 Hammond Street (2 Units @ \$750 per week) 6 months	30,600	
			92,860
092314	Other Income		
	Electricity Reimbursement - (Family Day Care & Tony)	5,000	5,000

SHIRE OF KELLERBERRIN Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	OPERATING EXPENDITURE			
	Household Refuse			
101000	Administration Allocation	7,035	6,915	6,913
101015	Depreciation	7,547	5,039	4,651
101018	Domestic Refuse Collection	64,352	87,649	67,031
101057	Waste Disposal Expenses	30,000	26,914	29,930
101166	Refuse Site Maintenance	161,072	150,336	138,542
	Sub Total	270,006	276,853	247,068
	Sanitation Other			
102000	Administration Allocation	-	-	-
102008	Commercial Refuse Collection	13,058	3,059	6,118
102035	Litter Control	77,731	22,527	24,898
102060	Recycling Bin Collection	12,000	3,729	7,458
	Sub Total	102,789	29,316	38,474
	Town Planning & Reg Development			
104000	Administration Allocation	-	15,126	15,533
104055	Salaries and Wages	23,400	20,846	34,448
104056	Superannuation	2,223	-	-
104066	Town Planning Expenses	1,000	535	506
	Sub Total	26,623	36,507	50,487
	Other Community Services			
105000	Administration Allocation	-	-	-
105015	Depreciation	5,346	10,901	10,794
105037	Loss on Sale of Asset	-	-	-
105081	Interest - Loan 112	-	-	-
105123	Cemetery Maintenance	43,725	34,073	23,012
105127	Community Bus	12,000	11,163	11,019
105141	Grave Digging	11,698	5,458	7,428
105164	Public Toilets	47,125	36,926	39,793
105165	Railway Reserve	6,465	601	2,079
105180	Townsite Kerb Rubbish Pick Up	1,500	14,648	8,039
105099	Allocation of Housing Expenses	-	-	-
	Sub Total	127,859	113,769	102,165

SHIRE OF KELLERBERRIN				
Schedule 10 - COMMUNITY AMENITIES				
ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	Protection of the Environment			
106000	Administration Allocation	-	-	-
106015	Depreciation	-	1,576	1,589
106021	Biosecurity- Cactus Control Project	-	4,185	5,583
106046	Postage and Freight	-	-	-
106048	Printing and Stationery	-	-	-
106049	Projects and Activities	5,000	16,000	17,628
106055	Salaries	-	-	-
106061	Subscriptions	-	-	-
106062	Superannuation - Occupational	-	-	-
106063	Superannuation - Voluntary	-	-	-
106064	Telephone	-	-	-
106067	Training	-	-	-
106071	Uniform	-	-	-
106073	Vehicle Expenses	-	-	-
106074	World Wildlife Program - Fox Baiting	-	-	-
106077	Workers Compensation	-	-	-
106152	Lake Baandee Building Maintenance	11,995	3,968	5,915
	Sub Total	16,995	25,729	30,716
	TOTAL TO OPERATING STATEMENT	544,272	482,174	468,910
	OPERATING REVENUE			
	Household Refuse			
101321	Domestic Refuse Removal Fees	84,600	77,562	77,562
101358	Sale of Bins (inc replacement bins)	-	-	166
101370	Domestic Refuse Collection - Additional Bins	9,200	8,510	8,510
101359	Waste Transfer Site Income - Fees & Charges	-	505	1,464
	Sub Total	93,800	86,576	87,701
	Sanitation - Other			
102370	Commercial Refuse Collection - Additional Bins	20,020	18,130	18,130
102311	Commercial Refuse Disposal Fee	11,000	10,360	10,360
	Sub Total	31,020	28,490	28,490
	Town Planning & Reg Development			
104369	Town Planning Application Fees	5,000	22,329	3,394
110436	Planner Fees and Income	-	462	-
	Sub Total	5,000	22,791	3,394
	Other Community Services			
105308	Cemetery Charges - CC	6,000	6,268	7,104
105310	Lease Fees	-	2,735	11,415
105312	Community Bus Hire	4,000	4,568	4,284
105314	Contributions and Donations	-	-	10,000
105345	Hire of Marquee	-	318	318
	Sub Total	10,000	13,890	33,121

SHIRE OF KELLERBERRIN Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	Protection of the Environment			
106098	Allocation of housing income	-	-	-
106313	Consulting Income	-	-	-
106314	Contributions and Donations	-	45	-
106323	Drummuster Income	-	-	-
106332	Grants	-	-	-
106366	Tree Planter Hire - TP	300	1,400	1,432
	Sub Total	300	1,445	1,432
	TOTAL TO OPERATING STATEMENT	140,120	153,192	154,138

SHIRE OF KELLERBERRIN
Schedule 10 - COMMUNITY AMENITIES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Household Refuse		
101057	Waste Disposal Tip Fees		
	Service Transfer Station - Avon Waste	8,400	
	Transport Transfer Station Waste to Northam	12,000	
	Monthly Disposal fees - Shire of Northam	26,400	46,800
101018	Domestic Refuse Collection		
	478 @ 1.72 per week by 52 weeks	42,752	
	Transport Domestic Waste to Northam	21,600	64,352
	Operating Revenue		
	Household Refuse		
101321	Domestic Refuse Removal Fees		
	423 bins @ \$220 per bin	93,060	93,060
101370	Domestic Refuse Removal Fees - Additional Bins		
	46 bins @ \$220 per bin	10,120	10,120
	Operating Expenditure		
	Sanitation		
102008	Commercial Refuse Collection		
	111 @ \$1.72 per weeks by 52 weeks	9,928	
	KBN Hospital - 10 @ \$1.72 per week by 52 weeks	894	
	Dryandra - 13 @ \$1.72 per week by 52 weeks	1,163	
	KDHS - 12 @ \$1.72 per week by 52 weeks	1,073	13,058
102060	Recycling Bin Collection		
	Monthly Collection Fee	12,000	12,000
	Operating Revenue		
	Sanitation		
102311	Commercial Refuse Removal Fees		
	46 @ \$220 per bin	10,120	10,120
102370	Commercial Refuse Removal Fees - Additional Bins		
	91 bins @ \$220 per bin	20,020	20,020
	Operating Expenses		
	Town Planning & Reg Development		
104066	Town Planning Expenses		
	Other Professional Services	1,000	1,000
104055	Salaries and Wages		
	Employee Salary	23,400	23,400
104056	Superannuation - National		
	National Superannuation Scheme - 9.5%	2,223	2,223

SHIRE OF KELLERBERRIN
Schedule 10 - COMMUNITY AMENITIES

Operating Revenue			
Town Planning & Reg Development			
104369	<i>Town Planning Application Fee</i>		
	<i>Town Planning Application Fees</i>	5,000	5,000
Operating Expenditure			
Other Community Amenities			
<i>See Job Ledger</i>			
Operating Revenue			
Other Community Amenities			
105308	<i>Cemetery Charges</i>		
	<i>Annual Licence Fee for Funeral Directors</i>	500	
	<i>Burial Charges</i>	5,500	6,000
105312	<i>Community Bus Hire</i>		
	<i>Hire of Community Bus</i>	4,000	4,000
Operating Expenditure			
Protection of the Environment			
Administration Expenses			
106049	<i>NRM - Projects and Activities</i>		
	<i>NRM Consultants</i>	15,000	15,000
Operating Revenue			
Protection of the Environment			
106366	<i>Tree Planter Hire</i>		
	<i>Hire of Tree Planters</i>	300	300

SHIRE OF KELLERBERRIN				
Schedule 11 - RECREATION & CULTURE				
ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
111000	Administration Allocation	1,108	1,089	890
111015	Depreciation	33,349	37,953	38,052
111136	Doodlakine Hall	4,006	-	-
111037	Loss on Sale of Asset	-	-	-
111153	Other	-	-	-
111157	North Baandee Hall	1,693	-	-
111179	Kellerberrin Town Hall	22,214	14,574	14,398
	Sub Total	62,370	53,615	53,340
	Swimming Pool			
112000	Administration Allocation	-	-	-
112001	Swimming Pool Design Consultant	-	-	50,000
112007	Chlorine/Chemical Expenses	7,355	7,279	8,592
112015	Depreciation	62,652	60,489	60,986
112026	Furniture & Equipment	-	-	367
112037	Loss on Sale of Asset	-	-	-
112046	Postage and Freight	-	-	-
112055	Salary	61,759	61,080	60,574
112062	Superannuation	5,867	5,759	5,754
112063	Superannuation - Voluntary	2,878	2,878	2,878
112064	Telephone	-	-	-
112067	Training	2,424	573	933
112071	Uniforms	-	-	-
112075	Water Charges - Swimming Pool	7,500	7,630	7,195
112174	Swimming Pool Mtce	32,191	30,086	25,108
	Sub Total	182,626	175,774	222,387
	Other Recreation & Sport			
113000	Administration Allocation	28,019	27,543	27,806
113015	Depreciation	301,866	286,549	309,061
113026	Furniture & Equipment	-	-	-
113028	Plant Lease Expenses	-	-	-
113037	Loss on Sale of Asset	-	13,369	-
113052	Kellerberrin Golf Course	-	-	-
113055	Contribution to Club Manager	20,000	20,000	20,000
113075	Water Charges - Recreation and Leisure Centre	13,000	12,761	11,854
113081	Interest - Loan 118	73,661	86,293	78,156
113084	Sport and Recreation Operating Account	-	103,292	-
113085	Kids Sport Expenditure	-	12,353	6,419
113111	Pony Club/Trotting Club Ablutions	6,329	-	-
113117	Multipurpose Courts	14,342	-	-
113118	Recreation Centre Kitchen	2,775	-	-
113119	Recreation Centre Offices	-	-	-
113120	Recreation Centre	82,553	174,040	168,275
113121	Recreation Centre Sports (Store) Room	5,150	-	-
113122	Recreation Centre Judges Room	250	-	-
113123	Recreation Centre Gymnasium	21,001	1,944	-
113124	Centenary Park	56,224	-	-
113125	Recreation Centre Changerooms	8,264	-	-
113129	Recreation Centre District Club Area	26,600	25,192	20,000
113135	Doodlakine Bowling Club	325	79	62
113138	Recreation Centre Cuolahan & Cottle Rooms	6,832	-	-
113142	GSG Oval	38,762	126,525	127,314

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
113144	Hockey Oval	26,472	-	-
113148	Recreation Centre Kellerberrin Bowling Club	10,695	-	-
113149	Ex-Golf Club Facility (Seniors Centre)	15,343	-	-
113150	Kellerberrin Golf Course	20,455	-	-
113151	Kellerberrin Tennis Club	-	612	468
113159	Oval Surrounds	33,875	-	-
113160	Pioneer Park	9,317	-	-
113169	Scott Park	2,116	-	-
113176	Tote	2,720	-	-
113177	Town Centre Gardens	81,345	94,215	55,895
113178	Reticulation Maintenance	11,984	19,701	13,241
113182	Turf Wicket	8,195	-	-
113185	Ram Shed/Undercover Area	550	-	-
	Other Recreation & Sport (Continued)			
113065	Dam Maintenance - All Dams	-	-	-
113186	Works Shed	2,235	-	-
113187	Young Park	375	-	-
113188	Baandee Golf Club	-	-	1,424
113189	Pony Club	3,473	-	-
113190	Watt Street Playground	-	500	-
	Sub Total	935,103	1,004,969	839,976
	Library			
114000	Administration Allocation	492	484	396
114019	Library Donation	16,250	16,250	12,853
114042	Other Library Expenses	2,500	2,823	2,151
	Sub Total	19,242	19,557	15,400
	Other Culture			
115000	Administration Allocation	-	-	-
115015	Depreciation	12,125	13,549	13,660
115030	History Book Expenses	-	-	-
115037	Loss on Sale of Asset	-	-	-
115040	Keela Dreaming Festival Expenses	-	-	-
115042	LHAG Ladies Day - Expenditure	-	4,807	4,988
115080	Events Expenditure	-	132	-
115156	Museum	3,169	1,238	1,701
	Sub Total	15,294	19,726	20,349
	TOTAL TO OPERATING STATEMENT	1,214,635	1,273,642	1,151,452

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	OPERATING REVENUE			
	Public Halls Civic Centres			
111314	Contributions and Donations	-	-	-
111332	Grants (Kids Sport)	-	4,744	5,000
111334	Public Hall Hire Fees - HH	2,000	3,171	3,000
	Sub Total	2,000	7,915	8,000
	Swimming Pool			
112301	Admission Charges - Concessional - PC	50	41	58
112302	Admission Charges - Daily - PD	3,000	3,504	4,718
112303	Admission Charges - Seasonal - PS	3,000	3,087	3,305
112314	Contributions	-	440	445
112332	Govt Grant - Swimming Pool	-	-	-
112365	Swimming Pool Levy	-	-	-
	Sub Total	6,050	7,072	8,525
	Other Recreation & Sport			
113309	Changeroom Hire	-	-	-
113311	Gym Membership GM	5,500	8,696	5,232
113314	Contributions and Donations	-	-	-
113315	Recreation Centre Cuolahan Room Hire CP	500	636	382
113317	Recreation Centre Kitchen Hire	-	-	23
113327	Recreation Centre Cottle Room Hire	1,000	1,536	708
113333	Ground Lease Rentals	-	90	101
113339	District Club Reimbursement	23,000	27,579	23,174
113340	Kellerberrin Tennis Club Greenkeeping	-	-	-
113345	Other Income	-	114,527	504
113349	Profit on Sale of Asset	-	17,521	-
113353	Sport and Rec Op. Acc. Reimbursements	-	113,476	51,417
113355	Government Grants - operating	-	-	54,900
113400	Reimbursements	-	110,428	110,428
113066	False Fire Alarm Reimbursement of Fee	-	-	-
	Sub Total	30,000	394,490	246,870
	Other			
115314	LHAG Ladies Day - Contributions	-	3,660	3,160
115344	Seniors - Contributions	-	-	-
115360	Sale of History Books - HB	-	309	225
115390	Keela Dreaming Festival Income	-	-	-
	Sub Total	0	3,970	3,386
	Non Operating Grants			
113332	Government Grants -non operating	5,000	40,570	734,425
	TOTAL NON OPERATING GRANTS	5,000	40,570	734,425
	TOTAL TO OPERATING STATEMENT	43,050	454,017	1,001,206

SHIRE OF KELLERBERRIN
Schedule 11 - RECREATION & CULTURE

Account	Particulars		Amount	Totals
	Operating Revenue			
	Public Halls & Civic Centres			
111334	Public Hall Hire Fees			
	<i>Memorial Hall Hire Charges</i>		2,000	2,000
	Operating Expenditure			
	Swimming Pool			
	Employee Expenses			
112067	Swimming Pool Training			
	<i>SCBA Course</i>		400	
	<i>Life Guard Re-Assessment</i>		300	
	<i>LIWA Aquatic Conference</i>		500	
	<i>SPM CL2 BA Course</i>		500	
	<i>Accommodation/Meals for 4 nights (Pool & CL2)</i>		724	2,424
112055	Salary			
	<i>Swimming Pool Manager</i>	Salary	57,559	
	<i>Relief Manager</i>		4,200	61,759
112062	Superannuation			
	<i>9.50% Superannuation Contribution</i>	Super Sch	5,867	5,867
112063	Occupational Superannuation			
	<i>5% Council Contribution as per policy</i>	Super Sch	2,878	2,878
112071	Uniforms			
	<i>Uniform Allowance</i>		400	400
	Operating Expenditure			
	Swimming Pool			
112007	Chlorine Expenses			
	<i>Bi Carm</i>		1,500	
	<i>Pool Stabilizer</i>		1,500	
	<i>Alum</i>		500	
	<i>Water Polisher</i>		855	
	<i>Chlorine Expenses Allocation</i>		3,000	7,355
112075	Water Charges			
	<i>Water Charges for Swimming Pool</i>		7,500	7,500

SHIRE OF KELLERBERRIN
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	Operating Revenue		
	Swimming Pool		
112332	Government Grant <i>State Government Removed Grant</i>		-
112302	Admissions Charges - Daily <i>Daily Admission Charges</i>	3,000	3,000
112303	Admission Charges - Seasonal <i>Seasonal Admission Charges</i>	3,000	3,000
112301	Admission Charges - Concession <i>Concessional Admission Charges</i>	50	50
	Operating Expenditure		
	Other Sport and Recreation		
113055	Contribution to Club Manager Position <i>Contribution to Kellerberrin and Districts Club Manager Position</i>	20,000	20,000
113075	Water Charges - Kellerberrin Recreation and Leisure Centre <i>Water Supply and Usage for Recreation Centre and Surrounds</i>	13,000	13,000
113081	Interest <i>Interest on Loan 118</i>	73,661	73,661
	Operating Revenue		
	Other Sport and Recreation		
113315	Recreation Centre Cuolahan Room Hire <i>Hire Charges</i>	500	500
113339	District Club Reimbursement <i>Reimbursement of Electricity Expenses</i>	23,000	23,000
113327	Recreation Centre Cottle Room Hire <i>Hire charges</i>	1,000	1,000
113311	Gym Membership	5,500	5,500
113332	Government Grants <i>Kidsport</i>	5,000	5,000

SHIRE OF KELLERBERRIN
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Library		
114019	<i>Library Donation (Community Resource Centre)</i> <i>Donation towards operational costs of Resource Centre for provision of Library Services</i>	15,000	15,000
114042	<i>Other Expenses</i> <i>AMLIB Licence Renewal & Maintenance</i>	1,500	
	<i>Freight Costs for delivery of books</i>	1,500	2,500
	Operating Revenue		
	Other Culture		
115360	<i>Sale of History Books</i> <i>History Book Charges 16 @ \$31.82 per book</i>	200	200

SHIRE OF KELLERBERRIN Schedule 12 - TRANSPORT ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19 30/06/2019	ACTUAL 2017/18 30/06/2018	ADOPTED BUDGET 2017/18 30/06/2018
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
122000	Administration Allocation	111,946	110,045	94,659
122015	Depreciation	463,379	549,025	675,802
122026	Furniture/Plant & Equipment	-	(55)	359
122037	Loss on Sale of Asset	-	22,893	-
122078	Street Lighting	50,000	48,517	45,963
122081	Interest - Loan 116A	1,095	2,884	3,540
122118	Bridge Maintenance	-	-	-
122128	Culverts and Floodways	20,413	5,052	733
122132	Depot Maintenance	23,054	60,147	59,997
122140	Footpath Maintenance	15,891	1,731	3,250
122171	Street Cleaning	35,580	921	522
122172	Street Trees	-	5,150	627
122181	Traffic Signs	-	1,628	1,654
122185	Verge Maintenance (inc slashing)	-	6,442	7,851
122188	Road Maintenance	559,014	628,732	339,780
	Sub Total	1,280,372	1,443,111	1,234,737
	Traffic Control			
124045	Police Licencing Commissions	-	-	-
124064	Telephone	-	-	-
124183	Vehicle Examinations	11,210	11,058	10,596
	Sub Total	11,210	11,058	10,596
	Aerodrome			
125000	Administration Allocated	-	-	-
125015	Depreciation	5,693	5,738	6,942
125037	Loss on Sale of Asset	-	-	-
125173	Strip Maintenance	7,202	6,704	6,309
	Sub Total	12,895	12,442	13,251
	TOTAL TO OPERATING STATEMENT	1,304,477	1,466,610	1,258,584

SHIRE OF KELLERBERRIN Schedule 12 - TRANSPORT ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	OPERATING REVENUE			
122305	Blackspot Funding	-	-	-
122318	Direct Grants - Non Operating	76,000	76,006	76,006
122328	Grain Freight Network Funding - Shackleton Road	-	-	-
122332	Other Government Road Grants	171,716	1,386,307	1,898,039
122343	Street Lighting Subsidy	7,000	3,805	6,594
122349	Profit on Sale of Asset	18,060	(26,465)	-
122353	Reimbursements	-	14,563	699
122355	RRG Road Project Grants	440,503	377,608	376,667
122356	RTR Roads to Recovery Grant	258,255	520,000	520,000
	Sub Total	971,534	2,351,824	2,878,005
	Traffic Control			
124335	Heavy Vehicle Permits - HV	-	-	-
124346	Police Licencing Commissions	-	-	-
124372	Local Number Plate Charges	-	50	-
124353	Reimbursements	-	674	600
124367	Vehicle Examinations Income - VI	6,500	6,959	6,867
	Sub Total	6,500	7,683	7,467
	Aerodrome			
125310	Charges - Lease	-	-	-
125314	Contributions	-	-	-
125332	Grants	-	-	-
	Sub Total	0	0	0
	TOTAL TO OPERATING STATEMENT	978,034	2,359,507	2,885,472

SHIRE OF KELLERBERRIN
Schedule 12 - TRANSPORT

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Streets, Roads, Bridges & Depot Mtce		
122078	Street Lighting		
	<i>Street Lighting Costs</i>	50,000	50,000
122081	Interest on Loans		
	<i>Loan 116A - Purchase of John Deere Grader 670D</i>	1,095	1,095
	Operating Revenue		
	Streets, Roads, Bridges & Depot Mtce		
122318	Direct Grants		
	<i>Main Road Direct Grant Funding</i>	76,000	76,000
122332	Main Roads Street Lighting Subsidy		
	<i>AGRN 743 - Full Claim</i>	100,000	
	<i>AGRN 761 - Balance Claim</i>	71,716	171,716
122343	Main Roads Street Lighting Subsidy		
	<i>Great Eastern Highway Lighting Subsidy</i>	7,000	7,000
122355	Road Project Grants		
	<i>Regional Road Group Grant</i>	440,503	440,503
122356	Roads to Recovery Grant		
	<i>Roads to Recovery Grant Funding</i>	258,255	258,255
	Operating Expenditure		
	Traffic Control		
	Operating Revenue		
	Traffic Control		
124372	Local Number Plate Charge		
	<i>Shire Number Plate Charges</i>	550	550
124367	Vehicle Inspections	6,500	6,500
	<i>Conducted by Mechanic</i>		

SHIRE OF KELLERBERRIN
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2018/19

GL #	DESCRIPTION	ANNUAL BUDGET 2018/19 30/06/2019	ACTUAL 2017/18 30/06/2018	ADOPTED BUDGET 2017/18 30/06/2018
	OPERATING EXPENDITURE			
	Rural Services			
131000	Administration Allocation	5,835	5,736	7,138
131050	Promotions	-	-	-
131055	Salary	-	-	-
131061	Subscriptions	-	-	-
131062	Superannuation	-	-	-
131071	CDO - Uniform Allowance	-	-	-
131077	Workers Compensation	-	-	-
131158	Noxious Weeds	10,125	22,100	17,700
131191	Vermin Control	2,141	2,083	1,023
	Sub Total	18,101	29,919	25,862
	Tourism & Area Promotion			
132000	Administration Allocation	9,199	9,043	10,557
132001	Advertising	2,500	-	-
132015	Depreciation	17,753	21,451	21,628
132037	Loss on Sale of Asset	-	-	-
132050	Promotions	-	-	-
132055	Salary	40,538	13,288	15,050
132061	Subscriptions	-	-	-
132062	Superannuation	4,326	3,688	3,845
132063	Superannuation - Voluntary	-	-	-
132068	Travel & Accommodation	-	-	-
132071	Caravan Park Manager - Uniform	400	-	-
132077	Workers Compensation	-	-	-
132087	Pipeline Golf Links - Expenditure	-	-	-
132120	Caravan Park	17,250	94,692	82,828
132121	Caravan Park Ablution	23,175	35,251	33,727
132137	Entry Statements	4,669	6,344	6,255
132146	Information Bay	10,333	5,492	4,587
132168	Scenic Lookout	4,860	14	2,348
132192	Communications Hut	-	-	-
	Sub Total	135,003	189,264	180,826
	Building Control			
133000	Administration Allocation	15,462	15,200	13,073
133011	Consultant Expenses	20,000	16,945	25,000
133015	Depreciation	-	581	586
133032	Legal Fees	-	-	-
133055	Salaries and Wages	-	12,712	25,425
133061	Building - Subscriptions	-	-	175
133064	Telephone	-	53	106
133170	Shed Mtce	948	145	306
133190	Builder Administration	750	703	589
	Sub Total	37,160	46,340	65,260
	Public Utility Services			
135059	Standpipe Charges	25,000	24,722	23,715
135193	Weather Observations	20,506	11,612	10,268
	Sub Total	45,506	36,334	33,983

SHIRE OF KELLERBERRIN Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	CRC			
136000	Administration Allocation	-	-	-
136015	Depreciation - CRC	-	-	-
136045	Licensing Commissions (to CRC)	33,000	32,624	32,948
136055	Salaries - CRC	146,299	142,603	159,055
136060	AL with No Leave Loading	-	209	-
136062	Superannuation - CRC	18,075	15,970	16,980
136075	Community Resource Centre	28,750	17,642	17,849
136076	ATM - 96 Massingham Street	-	-	-
	Sub Total	226,124	209,048	226,831
	TOTAL TO OPERATING STATEMENT	461,894	510,905	532,762
	OPERATING REVENUE			
	Rural Services			
131353	Reimbursements	-	-	-
131361	Sale of Poisons	-	-	-
	Sub Total	0	0	0
	Tourism & Area Promotion			
132307	Caravan Park Fees - CV	90,000	78,324	84,699
132314	Contributions	-	10,899	10,899
132345	Other Income (inc souvenir sales)	-	690	207
132370	Pipeline Golf Links - Income	-	-	-
132098	Allocation of Housing Income	-	-	-
	Sub Total	90,000	89,913	95,805
	Building Control			
133304	BCITF & BRB Levy Commission	100	166	105
133306	Building Permit Fees	1,000	1,498	1,400
133307	Swimming Pool Inspections	-	-	597
133308	Demolition Permit Fees	-	-	97
133309	Fines & Penalties - Building & Planning breaches	18,000	-	-
	Sub Total	19,100	1,664	2,199
	Public Utility Services			
135310	Extractive Industry License	12,500	-	-
135364	Standpipe Income	5,000	2,215	6,868
	Sub Total	17,500	2,215	6,868
	CRC			
135276	ATM Commissions	2,200	2,400	2,422
136345	Licensing Commission - Income (DOT)	33,000	32,208	33,736
136353	Reimburse CRC Salaries & Wages	164,374	137,675	176,034
136372	Special Series Local Plates	-	-	202
	Sub Total	199,574	172,283	212,395
	TOTAL TO OPERATING STATEMENT	326,174	266,076	317,268

SHIRE OF KELLERBERRIN
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Tourism & Area Promotion		
132055	Salaries - Caravan Park		
	Community Development Officer	Salary	40,538
	Including Annual, Sick and Long Service Leave		40,538
132062	C/Park Manager - Occupational Super		
	9.50% Superannuation	Super Sch	4,326
			4,326
132071	C/Park Manager - Uniforms		
	Uniform Allowance		400
			400
132001	Advertising		
	Promotion and Advertising		1,500
	Caravan Park Tourist Advertising & Membership		1,000
			2,500
132120	Caravan Park - Maintenance & Caretaking Fees		
			17,250
			17,250
	Operating Expenses		
	Building Control		
133011	Consultant Expenses		
	Go West Building Surveyors		20,000
			20,000
	Operating Revenue		
	Tourism & Area Promotion		
132307	Caravan Park Fees		
	Mineral Crush Services (2 Units)		15,600
	Moylan Silo's Long Term (5 Units)		26,000
	Caravan Park Fees		48,400
			90,000
	Operating Revenue		
	Building Control		
133306	Building Licence Fees		
	Building Licence Charges		1,000
			1,000
133304	BCITF & BRB Commissions		
			100
			100
	Operating Expenditure		
	Other Economic Services		
135059	Standpipe Water		
	Water Consumption		20,000
			20,000
	Operating Revenue		
	Other Economic Services		
135310	Extractive Industry Licence		
	Doodlakine Quarry Lease (CPI Increase)		12,000
	Doodlakine Quarry - Over 20,000 Tonne Royalty Payment		500
			12,500

SHIRE OF KELLERBERRIN				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
		30/06/2019	30/06/2018	30/06/2018
	OPERATING EXPENDITURE			
	Private Works			
141000	Administration Allocation	40,644	39,954	47,713
141162	Private Works - Expense	40,000	39,590	37,574
141014	Debt Write Off	-	-	-
	Sub Total	80,644	79,544	85,287
	Public Works Overheads			
143000	Administration Allocations	146,565	144,077	135,716
143003	Holiday Pay	110,940	102,931	68,114
143006	Bonus Pay Scheme	80,000	70,001	68,750
143010	Conference Expenses	-	368	500
143014	Contributions and Donations Paid Out	-	-	2,024
143015	Depreciation	-	-	-
143031	Insurance	-	-	-
143036	Long Service leave	-	16,528	14,739
143042	Other	9,236	7,285	7,602
143043	Medicals and Vaccinations	10,000	4,492	1,059
143055	Wages	160,087	161,766	140,775
143058	Sick Pay	41,040	13,550	15,282
143062	Superannuation	91,315	88,581	83,409
143063	Superannuation - Voluntary	14,079	10,443	9,429
143064	Telephone	3,140	1,945	3,092
143067	Staff Training	13,908	45,973	36,068
143068	Travelling & Accommodation Expenses	10,000	10,049	10,934
143071	Protective Clothing & Equipment	13,000	12,281	12,357
143077	Workers Compensation Insurance	45,000	69,557	69,557
143078	Unallocated Wages	-	200	-
143079	Star Track Deliveries	-	-	-
143082	Minor Plant Allocation	-	-	-
143099	Allocation of Housing Expenses	50,273	29,716	31,705
	Sub Total	798,583	789,743	711,113
143033	Less Allocated to Works	(793,310)	(793,261)	(711,113)
	Sub Total	5,273	(3,518)	0
	Plant Operations			
144005	Blades & Points	10,000	9,140	6,330
144015	Depreciation	274,553	206,952	64,223
144022	Minor Workshop & Depot Tools	7,500	5,227	3,788
144023	Workshop / Depot Consumables and Sundry Items	12,500	8,639	7,000
144025	Fuel & Oils	190,000	181,107	135,000
144028	Plant Lease Expense	350	350	350
144031	Insurance	41,000	40,051	39,051
144034	Licences	9,000	10,866	13,396
144037	Loss on Sale of Asset	-	-	-
144043	Parts & Repairs	200,000	192,630	190,693
144054	Repair Wages	180,000	181,970	202,744
144070	Tyres	40,000	39,510	39,805
144194	Two Way Maintenance	290	49	415
	Sub Total	965,193	876,490	702,796
144032	Less Allocated to Works	(527,636)	(656,116)	(519,911)
144033	Less Allocated to Depreciation	(223,449)	(212,612)	(182,884)
	Sub Total	214,108	7,761	0

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2018/19

GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
	Stock on Hand			
146024	Fuel Purchases	40,000	55,528	135,000
146038	Materials	-	-	-
146041	Oils	-	-	-
	Sub Total	40,000	55,528	135,000
146033	Less Allocated to Works	(40,000)	(54,011)	(135,000)
	Sub Total	0	1,516	0
	Salaries & Wages			
147029	Gross Salaries & Wages	1,714,002	1,817,859	1,772,544
147033	Less Allocated to Salaries & Wages	(1,714,002)	(1,817,859)	(1,772,544)
147077	Workers Compensation	-	3,615	1,402
	Sub Total	0	3,615	1,402
	Unclassified			
148000	Administration Allocation	-	-	-
148001	Other accrued Exps at 30th June Year End	-	(118,837)	-
148014	Debt Write Off	-	-	-
148015	Depreciation	18,314	19,220	19,378
148037	Loss on Sale of Asset	-	12,553	-
148055	Contributions to Third Party Development	-	245,382	245,382
148062	Other Consultants and Services	-	60	13,885
148080	Other Shire and Misc Properties (not housing)	24,902	20,529	27,244
148114	Air Strip Maintenance	-	-	103
148081	Interest - Loan 117	2,432	4,403	4,904
148083	Interest - Loan 119	10,325	12,973	36,100
148165	Insurance Claims - Expenditure	-	-	-
148167	Insurance Claims - Excess charges	-	-	-
148175	CBH Units - Hammond Street	8,925	-	-
148196	Misc Properties not Shire Owned	24,902	-	-
148099	Allocation of Housing Expenses	137,930	27,809	25,202
	Sub Total	227,730	224,092	372,199
	TOTAL TO OPERATING STATEMENT	527,755	313,010	458,887
	OPERATING REVENUE			
	Private Works			
141330	Private Works - Income	100,000	212,870	71,667
	Sub Total	100,000	212,870	71,667
	Public Works Overheads			
143014	Contributions and Donations Paid Out	-	-	-
143353	Reimbursements	-	1,400	4,248
143098	Allocation of Housing Income	13,260	-	-
	Sub Total	13,260	1,400	4,248
	Plant Operation Costs			
144353	Reimbursments	40,000	35,319	35,593
	Sub Total	40,000	35,319	35,593
	Salaries & Wages			
147353	Reimbursement - Workers Comp	-	2,403	-
	Sub Total	0	2,403	0
	Unclassified			
148314	Contributions and Donations	-	18,182	-
148332	Government Grants	-	-	-
148343	Reimbursements - Other Shire Properties (not ho	-	9,743	12,637
148345	Other Income	-	4,544	-
148346	Quarry Lease Income	-	10,909	10,909

SHIRE OF KELLERBERRIN Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2018/19				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/19	ACTUAL 2017/18	ADOPTED BUDGET 2017/18
148353	Community Resource Centre Salaries Reimburse	-	-	-
148349	Profit on Sale of Asset	-	29,522	300
148365	Insurance Claims - Income Reimbursement	-	-	-
148098	Allocation of Housing Income	98,860	44,846	18,823
	Sub Total	98,860	117,747	42,669
	TOTAL TO OPERATING STATEMENT	252,120	369,739	154,177

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
	Private Works		
141330	General Charges		
	<u>Income on Private Projects</u>		
	General Private Works	140,000	
	<u>Expenditure Private Works</u>		
	Labour and Materials	(40,000)	
	Net Income from Private Works		100,000
	Operating Expenditure		
	Public Works Overheads - Employee Costs		
143055	Wages		
	Chief Executive Officer Allocation	Salary 59,211	
	Manager Works and Services Allocation	Salary 94,000	153,211
143062	Occupational Superannuation		
	9.5% Superannuation Allocation	Super Sch 91,315	91,315
143063	Superannuation		
	5% Superannuation Allocation as per policy	Super Sch 14,079	14,079
143058	Sick Pay		
	18 employees @ 91.2 hrs per employee (AV \$25 p/hr)	41,040	41,040
143003	Holiday Pay (@ \$25 per hour - Using Average Rate)		
	18 employees @ 152 hrs per employee	68,400	
	18 employees @ 91.2 hrs per employee (Public Hols)	41,040	
	Cleaner	1,500	110,940
143042	Other Charges		
	Staff Rates Subsidies as per Policy 4.32		
	12 x Full Time Employees @ \$748	8,976	
	1 x Part Time Employee @\$748	260	
			9,236
143043	Medicals & Vaccinations		
	Drug Testing and Medicals	5,000	5,000
143077	Workers Compensation		
		50,000	50,000
143006	Bonus Pay Scheme		
	16 employees @ \$5,000 per year	80,000	80,000
143071	Protective Clothing		
	17 employees - Shirts	3,400	
	17 employees - Shorts and Trousers	3,400	
	17 employees @ \$150 (protective footwear)	2,550	9,350
143064	Telephone Expenses		
	- Landlines	500	
	- 0428 454 619 (Manager Works and Services)	960	
	- 0428 454 136 (Team Leader - Roads)	900	
	- 0429 454 619 (Team Leader - Town)	780	3,140

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Public Works Overheads - Administration		
	Operating Expense		
	Plant Operating Costs		
144023	Workshop/Depot Consumables		
	<i>Workshop Consumables</i>		
	<i>Tools & Equipment Not Capitalised - Minor Register</i>	5,000	
	- Mowers	2,500	
	- Chainsaws	3,500	
	- Hedgecutter	1,500	12,500
144031	Insurance		
	<i>Machinery Breakdown (Included)</i>		
	<i>Motor Vehicle Insurance</i>	44,000	44,000
144032	Less Allocated to Works		
	<i>Allocation of works allocation for 2015/16</i>	(527,636)	(527,636)
144033	Less Allocated to Depreciation		
	<i>Depreciation allocation</i>	(223,449)	(223,449)
144005	Blades and Points		
	<i>Various Blades and Points for Graders and Loaders</i>	10,000	10,000
144025	Fuels and Oils		
	<i>Fuels and Oils allocation</i>	190,000	190,000
144043	Parts and Repairs		
	<i>Various Parts and Repairs on Shire Plant</i>	190,000	190,000
144070	Tyres		
	<i>Purchase of tyres for Shire Plant and Equipment</i>	40,000	40,000
144034	Licenses		
	<i>Licensing of Shire Plant and Equipment</i>	9,000	9,000
144054	Repair Wages		
	<i>Employee Repairs Wages of Shire Plant</i>	180,000	180,000
144028	Plant Lease Expense		
	<i>Finance Leases</i>	350	350

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
144353	Reimbursements		
	<i>Diesel Fuel Rebate</i>	40,000	40,000
	Operating Expenditure		
	Materials		
146033	Less Allocated to Works		
	<i>Stock Allocated for 2016/2017</i>	(40,000)	(40,000)
146024	Fuel - Bulk Diesel Only		
	<i>Bulk Diesel Fuel Purchases</i>	40,000	40,000
	Operating Expenditure		
	Salaries and Wages		
147033	Less Allocated to Works		
	<i>As per Salaries and Wages Schedule</i>	(1,700,570)	(1,700,570)
147029	Gross Salaries and Wages		
	<i>As per Salaries and Wages Schedule</i>	1,700,570	1,700,570
	Operating Expenditure		
	Unclassified		
148081	Interest on Loans		
	<i>Interest only on Loan 117 - (Hinckley St Residence)</i>	2,432	2,432
	Operating Revenue		
	Unclassified		
148332	Grants		
	<i>Water Harvesting Grant</i>		-

Capital Asset Purchases 2018/19 Budget

	Expense Account G/L or Job No	Income Account / Job #	Gross Purchase Price	Funding Source		Net Cost to Council
				Grants / Contributions	Trade In / Sale	
<u>Schedule 04 - Governance</u>						
KE 1 - CEO Vehicle (Toyota Prado)	CKE1	042349	\$ 60,000		(58,636)	\$1,364
KE 002 - DCEO Vehicle (Toyota Kluga)	CKE002		\$ 49,583		(37,000)	\$12,583
Pharmacy Payout for Courtcase	148055		\$ 200,000			\$200,000
Server Upgrade/Replacements	IT003		\$ 31,000			\$31,000
IT/Furniture and Equipment	IT001		\$ 19,476			\$19,476
						\$0
<u>Schedule 9 - Housing</u>						
GROH - Two 4 x 2 Houses - Hammond St (Loan Funding to cover costs)	C092900	092353	\$ 700,000	(700,000)		\$0
						\$0
<u>Schedule 10 -Community Amenities</u>						
						\$0
Massingham Street Toilet Furniture Upgrade	C13322		\$ 25,000			\$25,000
						\$0
<u>Schedule 11 - Recreation & Culture</u>						
						\$0
Centenary Park - Retention payment	C113J1		\$ 16,660			\$16,660
Freezer Upgrade for Recreation Centre	C11327		\$ 16,150			\$16,150
Tote Upgrade - Balance to Complete	C11326		\$ 10,000			\$10,000
						\$0
<u>Schedule 12 - Transport</u>						
						\$0
KE 2 - MWS Vehicle (Ford Ranger Wildtrak)	CKE2		\$ 45,917		(45,455)	\$463
KE 05 - Team Leader Parks & Gardens (Nissan Dual Cab Tray Back)	CKE05		\$ 30,000		(15,000)	\$15,000
KE 04 - Replace Bobcat	CKE04		\$ 95,000			\$95,000
John Deere Loader Replacement	CKE790		\$ 110,000		(40,000)	\$70,000
Baandee North Road - SLK 10.54 - 14.24 (Regional Road Group Program)	C005J5	122355	\$ 684,606	(440,503)		\$244,103
Shackleton Road - Pavement Repair hill near Smith Road	C071J6		\$ 91,194			\$91,194
Gravel Sheetting - Various Roads	Various		\$ 542,957			\$542,957
2018/2019 Direct Grant Funding		122318		(76,000)		-\$76,000
Kwolyin West Road - SLK 3.20 - 5.00 (Roads to Recovery Funding)	C075J4	122356	\$ 267,658	(258,255)		\$9,403
						\$0
<u>Schedule 13 - Economic Services</u>						
						\$0
						\$0
Caravan Park upgrades - Double Room Ensuite & Outdoor Kitchen	C132J3		\$ 40,000			\$40,000
Cemetery			\$ 5,000			\$5,000
			\$ 3,040,201	(1,474,758)	(196,091)	1,369,352

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>GENERAL PURPOSE INCOME</u>				
<u>Banking</u>				
033324	EFTPOS Transactions Surcharge	Council	GST Included	\$
033324	Credit Card Surcharge	Council	GST Included	1.5% of transaction
<u>Administration</u>				
032336	Rates Administration Fees Per Instalment per Notice	Regulatory	GST Included	\$ 5.00
032338	Rates Instalment Interest	Regulatory	GST Included	5.5%
032344	Overdue Interest on unpaid Rates	Regulatory	GST Included	11.0%
042300	Recovery of dishonour fees	Council	GST Included	\$ 55.00
042300	Overdue Interest on unpaid Debtors	Regulatory	GST Included	11.0%
042300	Document / building plan search fee	Council	GST Included	\$ 100.00
042300	Hard copy of agendas and minutes - each	Council	GST Included	\$ 30.00
042300	Hard copy of Annual Report and financials	Council	GST Included	\$ 30.00
042300	Hard copy of Budget	Council	GST Included	\$ 30.00
042300	Freedom of Information - Application Fee	Regulatory	GST Included	\$30hr '+' staff time
042300	Freedom of Information - Admin/ staff time \$/hr.	Council	GST Included	\$40hr
042300	Freedom of Information - postage	Council	GST Included	Cost + 10%
042300	Freedom of Information - photocopying per page	Council	GST Included	\$40hr '+' 20c page

PLEASE NOTE: The Kellerberrin Community Resource Centre provides photocopying services for members of the public and the community.

Shire Charge out rates:

042300	A4 photocopying per page 2 sided grey scale	Council	GST Included	\$ 0.50
042300	A3 photocopying per page 2 sided grey scale	Council	GST Included	\$ 1.00
042300	A4 photocopying per page 2 sided colour	Council	GST Included	\$ 1.00
042300	A3 photocopying per page 2 sided colour	Council	GST Included	\$ 2.00
042300	Shire Staff Administration Support \$/hr	Council	GST Included	\$ 80.00

GOVERNANCE

Electoral Rolls

041021	Electoral rolls	Council	GST Included	\$ 55.00
041021	Owners and Occupiers rolls (rate book)	Council	GST Included	\$ 55.00
032350	Rate Enquiry Fee only or orders & requisitions only	Council	GST Included	\$ 66.00
032350	Rate Enquiry Fee (including orders & requisitions)	Council	GST Included	\$ 110.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>LAW, ORDER AND PUBLIC SAFETY</u>				
<u>Parking Fines & Penalties</u>				
053030	Failure to park wholly within parking stall	Council	GST Included \$	40.00
053030	Failure to park wholly within parking area	Council	GST Included \$	40.00
053030	Causing obstruction in parking station	Council	GST Included \$	50.00
053030	Parking contrary to sign in parking station	Council	GST Included \$	50.00
053030	Parking contrary to directions of Authorized Person	Council	GST Included \$	50.00
053030	Parking or attempting to park a vehicle in a parking stall occupied by another vehicle	Council	GST Included \$	40.00
053030	Parking wrong class of vehicle	Council	GST Included \$	40.00
053030	Parking by persons of a different class	Council	GST Included \$	45.00
053030	Parking during prohibited period	Council	GST Included \$	45.00
053030	Parking in no parking area	Council	GST Included \$	50.00
053030	Parking contrary to signs or limitations	Council	GST Included \$	40.00
053030	Parking vehicle in motor cycle only area	Council	GST Included \$	40.00
053030	Parking motor cycle in stall not marked 'M/C'	Council	GST Included \$	40.00
053030	Parking without permission in an area designated for 'Authorised Vehicles Only'	Council	GST Included \$	45.00
053030	Failure to park on the left of two-way carriageway	Council	GST Included \$	40.00
053030	Failure to park on boundary of one-way carriageway	Council	GST Included \$	40.00
053030	Parking against the flow of traffic	Council	GST Included \$	45.00
053030	Parking when distance from farther boundary less than 3 metres	Council	GST Included \$	45.00
053030	Parking closer than 1 metre from another vehicle	Council	GST Included \$	40.00
053030	Causing obstruction	Council	GST Included \$	50.00
053030	Failure to park at approximate right angle	Council	GST Included \$	40.00
053030	Failure to park at an appropriate angle	Council	GST Included \$	40.00
053030	Double parking	Council	GST Included \$	45.00
053030	Parking on or adjacent to a median strip	Council	GST Included \$	40.00
053030	Denying access to private drive or right of way	Council	GST Included \$	45.00
053030	Parking beside excavation or obstruction so as to obstruct traffic	Council	GST Included \$	50.00
053030	Parking within 10 metres of traffic island	Council	GST Included \$	45.00
053030	Parking on footpath/pedestrian crossing	Council	GST Included \$	50.00
053030	Parking contrary to continuous line markings	Council	GST Included \$	45.00
053030	Parking on intersection	Council	GST Included \$	45.00
053030	Parking within 1 metre of fire hydrant or fire plug	Council	GST Included \$	50.00
053030	Parking within 3 metres of public letter box	Council	GST Included \$	45.00
053030	Parking within 10 metres of intersection	Council	GST Included \$	45.00
053030	Parking vehicle within 10 metres of departure side of bus stop, children's crossing or pedestrian crossing	Council	GST Included \$	50.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
053030	Parking vehicle within 20 metres of approach side of bus stop, children's crossing or pedestrian crossing	Council	GST Included \$	50.00
053030	Parking vehicle within 20 metres of approach side or departure side of railway level crossing	Council	GST Included \$	50.00
053030	Parking contrary to direction of Authorized Person	Council	GST Included \$	50.00
053030	Removing mark of Authorized Person	Council	GST Included \$	55.00
053030	Moving vehicle to avoid time limitation	Council	GST Included \$	40.00
053030	Parking in thoroughfare for purpose of sale	Council	GST Included \$	40.00
053030	Parking unlicensed vehicle in thoroughfare	Council	GST Included \$	40.00
053030	Parking a trailer/caravan on a thoroughfare	Council	GST Included \$	40.00
053030	Parking in thoroughfare for purpose of repairs	Council	GST Included \$	40.00
053030	Parking on land that is not a parking facility without consent	Council	GST Included \$	55.00
053030	Parking on land not in accordance with consent	Council	GST Included \$	40.00
053030	Driving or parking on reserve	Council	GST Included \$	40.00
053030	Stopping contrary to a 'no stopping' sign	Council	GST Included \$	40.00
053030	Parking contrary to a 'no parking' sign	Council	GST Included \$	40.00
053030	Stopping within continuous yellow lines	Council	GST Included \$	40.00
053030	Stopping unlawfully in a loading zone	Council	GST Included \$	40.00
053030	Stopping unlawfully in a taxi zone or bus zone	Council	GST Included \$	40.00
053030	Stopping unlawfully in a mail zone	Council	GST Included \$	40.00
053030	Stopping in a zone contrary to a sign	Council	GST Included \$	40.00
053030	Stopping in a shared zone	Council	GST Included \$	40.00
053030	Stopping near an obstruction	Council	GST Included \$	45.00
053030	Stopping on a bridge or tunnel	Council	GST Included \$	40.00
053030	Stopping on crests/curves etc	Council	GST Included \$	55.00
053030	Stopping near fire hydrant	Council	GST Included \$	55.00
053030	Stopping near bus stop	Council	GST Included \$	45.00
053030	Stopping on path, median strip or traffic island	Council	GST Included \$	40.00
053030	Stopping on verge	Council	GST Included \$	40.00
053030	Obstructing path, a driveway etc	Council	GST Included \$	40.00
053030	Stopping near letter box	Council	GST Included \$	40.00
053030	Stopping heavy or long vehicles on carriageway	Council	GST Included \$	45.00
053030	Stopping in bicycle parking area	Council	GST Included \$	40.00
053030	Stopping in motorcycle parking area	Council	GST Included \$	40.00
053030	Stopping in disabled parking area	Council	GST Included \$	45.00
053030	Leaving vehicle so as to obstruct a public place	Council	GST Included \$	50.00
053030	All other offences not specified	Council	GST Included \$	35.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19

Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>Animal Registration</u>				
<i>Dogs kept on owners premises</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 50.00
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 20.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 120.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 42.50
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Free	\$ 250.00
052320	Sterilised Dog or Bitch (life)	Statutory	GST Free	\$ 100.00
<i>Dogs owned by Pensioners</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 25.00
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 10.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 60.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 21.25
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Free	\$ 125.00
052320	Sterilised Dog or Bitch (life)	Statutory	GST Free	\$ 50.00
<i>Working Dogs used for droving or caring for stock</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 12.50
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 5.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 30.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 8.50
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Free	\$ 62.50
052320	Sterilised Dog or Bitch (life)	Statutory	GST Free	\$ 25.00
<i>Cats</i>				
052320	1 year	Statutory	GST Free	\$ 20.00
052320	3 years	Statutory	GST Free	\$ 42.50
052320	Life Registration	Statutory	GST Free	\$ 100.00
<i>Cats owned by Pensioners</i>				
052320	1 year	Statutory	GST Free	\$ 10.00
052320	3 years	Statutory	GST Free	\$ 21.25
052320	Life Registration	Statutory	GST Free	\$ 50.00
<u>Animal Control</u>				
052347	Impounding fee	Council	GST Free	\$ 55.00
052347	Release Fee (including feeding fee)	Council	GST Included	\$ 120.00
052347	Animal destruction	Council	GST Included	\$ 120.00
052347	Replacement registration tag	Council	GST Included	\$ 3.30
<u>Kennels</u>				
TBA	Application / renewal of licence to keep an approved kennel	Statutory	GST Free	\$ 110.00
TBA	Kennel registration fee	Statutory	GST Free	\$ 200.00
<u>Fire Prevention</u>				
051359	Sale of maps	Council	GST Included	\$ 22.00
051333	Fines & Penalties	Statutory	GST Free	set by regulation
051314	Recovery/admin fee	Council	GST Included	\$ 11.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>HOUSING</u>				
<u>Weekly Rentals</u>				
092354	Dentist Surgery (private) Moore Street, Lot 401	Council	GST Free	\$ 25.00
092354	Doctor Surgery (private) Moore Street, Lot 409	Council	GST Free	\$ 80.00
092354	Infant Health Clinic	Council	GST Free	\$ 100.00
092354	Ripper Street (as per Council Agreement CANWA)	Council	GST Free	\$ 55.00
092354	Infant Health Clinic Unit (staff / private)	Council	GST Free	\$30 / \$100
092354	24 Hammond Street (private) week	Council	GST Free	\$ 430.00
092354	26 Hammond Street (staff / private)	Council	GST Free	\$100 / \$320
092354	29 Hammond Street (staff / private)	Council	GST Free	\$100 / \$320
092354	7 Bennett Street (staff / private)	Council	GST Free	\$100 / \$330
092354	Unit 1/29 Leake Street (staff / private)	Council	GST Free	\$100 / \$250
092354	Unit 2/29 Leake Street (staff / private)	Council	GST Free	\$100 / \$250
092354	7 Thornton Avenue (staff / private)	Council	GST Free	\$80 / \$200
092354	2 George Street (staff / private)	Council	GST Free	\$80 / \$200
092354	4 Moore Street (staff / private)	Council	GST Free	\$80 / \$200
092354	68 James Street (staff / private)	Council	GST Free	\$55 / \$100
092354	Old Court House (Lease Price on Application)	Council	GST Free	\$55 / \$110
<u>COMMUNITY AMENITIES</u>				
<u>Cemetery Fees</u>				
<i>On application for an Order for Burial, the following fees shall be payable in advance</i>				
<i>In all Ground</i>				
105308	For interment in grave 1.8 metres deep	Council	GST Included	\$ 670.00
105308	For interment of any child under 12 years in grave 1.8metres	Council	GST Included	\$ 670.00
105308	For interment of any stillborn child	Council	GST Included	\$ 670.00
<u>Cemetery Fees (Continued)</u>				
<i>On application for a "Form of Grant of Right of Burial" for</i>				
105308	Land 2.4 metres x 1.2 metres where directed by Council	Council	GST Included	\$ 25.00
105308	Land 2.4 metres x 2.4 metres where directed by Council	Council	GST Included	\$ 45.00
105308	Land 2.4 metres x 3.6 metres where directed by Council	Council	GST Included	\$ 50.00
105308	Land 2.4 metres x 1.2 metres selected by applicant	Council	GST Included	\$ 25.00
105308	Land 2.4 metres x 2.4 metres selected by applicant	Council	GST Included	\$ 45.00
105308	Land 2.4 metres x 3.6 metres selected by applicant	Council	GST Included	\$ 60.00
<i>If graves are required to be sunk deeper than 1.8 metres, the following additional</i>				
105308	For each additional 300 millimetres	Council	GST Included	\$ 60.00
105308	For second additional 300 millimetres	Council	GST Included	\$ 70.00
105308	For additional 300 millimetre lots	Council	GST Included	\$ 90.00
<i>For re-opening any grave</i>				
105308	For each interment	Council	GST Included	\$ 670.00
105308	For each interment of a child under 12 years of age	Council	GST Included	\$ 670.00
105308	For each interment of a stillborn child	Council	GST Included	\$ 670.00
105308	For removal of edging tiles, plants, grass, shrubs, etc. (per hour)	Council	GST Included	\$ 70.00
<u>Ashes Path</u>				
105308	Cost for Council to inter ashes and place plinth	Council	GST Included	\$ 50.00
105308	Cost if interment is not performed by Council	Council	GST Included	\$ 25.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
<i>Additional Charges (where applicable)</i>				
105308	Interment without due notice	Council	GST Included \$	90.00
105308	Interment not in usual hours			
105308	Monday to Friday	Council	GST Included \$	85.00
105308	Saturday, Sunday and Public Holidays	Council	GST Included \$	670.00
105308	For late arrival at Cemetery gates of funeral as per By-law 10	Council	GST Included	
105308	Fee for exhumation (additional charges)	Council	GST Included \$	570.00
105308	Re-opening grave for exhumation	Council	GST Included \$	690.00
105308	Re-opening grave for exhumation of child under 12 years of age	Council	GST Included \$	690.00
105308	Re-interment in new grave after exhumation	Council	GST Included \$	680.00
105308	Re-interment in new grave after exhumation of child under 12	Council	GST Included \$	670.00
<i>Miscellaneous Charges</i>				
105308	Registration of Transfer of Right of Burial	Council	GST Included \$	15.00
105308	For copy of Right of Burial	Council	GST Included \$	15.00
105308	For grave no. plate	Council	GST Included \$	20.00
105308	Undertaker's Annual License Fee	Council	GST Free \$	120.00
105308	Special Permit Fee for a single interment	Council	GST Included \$	35.00
105308	Grave reservation fee	Council	GST Included \$	20.00
105308	Making a search in register	Council	GST Included \$	15.00
105308	Copy of By-laws	Council	GST Included \$	15.00
105308	Permission to erect a headstone	Council	GST Free \$	30.00
105308	Permission to erect kerbing	Council	GST Free \$	30.00
105308	Permission to erect monument	Council	GST Free \$	60.00
105308	Permission to erect name plate	Council	GST Free \$	30.00
<u>Rubbish Charges</u>				
RATES	Domestic and Commercial	Council	GST Free \$	200.00
RATES	Additional Bins	Council	GST Included \$	220.00
<u>Sale of Bins</u>				
101358	Shire of Kellerberrin - Sulo Bins	Council	GST Included \$	100.00
<u>Waste Transfer Station</u>				
101359	6x4 trailer load of building materials - with the first trailer per annum being free of charge.	Council	GST Included \$	30.00
101359	8x5 trailer load of building materials - with the first trailer per annum being free of charge.	Council	GST Included \$	40.00
101359	Commercial / Building requires PRE- approval and is charged at cost recovery plus 5% administration fee.	Council	GST Included P.O.A Cost plus 5% admin.	
<u>NO ASBESTOS Disposal Permitted</u>				
<u>Community Bus Hire</u>				
105312	Fuel plus rate per kilometre	Council	GST Included \$	0.60
105312	Fuel plus rate per kilometre (Senior Citizens Group)	Council	GST Included \$	0.50
	<i>Includes Kellerberrin Seniors Group, HACC and Dryandra</i>			
105312	Trailer	Council	GST Included \$	30.00
<u>Tree Planter</u>				
106366	Per Day	Council	GST included \$	125.00
106366	1/2 Day	Council	GST Included \$	70.00
106366	Seeds Licence (collection permit)	Council	GST Included \$	55.00
106366	Small Planter (portable)	Council	GST Included \$	25.00

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>RECREATION AND CULTURE</u>				
<u>Swimming Pool</u>				
<u>Gate</u>				
1123020	Adults	Council	GST Included \$	2.50
1123020	Children	Council	GST Included \$	1.50
1123020	Spectator	Council	GST Included \$	1.00
1123020	Pensioner	Council	GST Included \$	1.50
<u>Concession - 10 Entries</u>				
112301	Adults	Council	GST Included \$	15.00
112301	Children	Council	GST Included \$	10.00
112301	Spectator	Council	GST Included \$	7.50
112301	Pensioner	Council	GST Included \$	10.00
<u>Seasonal</u>				
112303	Adults	Council	GST Included \$	80.00
112303	Child / Pensioner	Council	GST Included \$	45.00
112303	2 Children	Council	GST Included \$	85.00
112303	3 or more Children	Council	GST Included \$	90.00
112303	Family	Council	GST Included \$	132.00
<u>Annual</u>				
112314	Kellerberrin District High School	Council	GST Included \$	242.00
<u>Other</u>				
112314	Casual Hire (plus hrly rate for pool manager)	Council	GST Included \$	110.00
112314	Swimming Pool Manager Hourly Rate	Council	GST Included \$	47.00
<u>Kellerberrin Memorial Hall</u>				
111334	Meeting Room (per day)	Council	GST Included \$	35.00
111334	Hall Only (per day)	Council	GST Included \$	70.00
111334	Kitchen Only (per day)	Council	GST Included \$	77.00
111334	Full Complex with Kitchen (excluding crockery and cutlery)	Council	GST Included \$	120.00
111334	Cutlery (per box of 100)	Council	GST Included \$	55.00
111334	Crockery (per 100 servings)	Council	GST Included \$	77.00
111334	Fully Serviced Charge (with rubbish removal)*	Council	GST Included \$250 + staff hrly rate	
111334	Dance Club (per day/night)	Council	GST Included \$	33.00
111334	Chair hire (per stack of 10)	Council	GST Included \$	15.00
111334	Trestle Hire (per table)	Council	GST Included \$	15.00
111334	Glasses (wine and normal) (each)	Council	GST Included \$	1.00
111334	Carafes (each)	Council	GST Included \$	7.00
111334	Jugs (each)	Council	GST Included \$	7.00

Unless fully serviced, the Hirer is responsible for all setting up and setting down, cleaning up after function and removal of all rubbish.

*Fully serviced charge includes Council Staff setting up and setting down and cleaning up after the function including removal of rubbish.

Note 1: Rehearsals and decorating may take place free of charge up to 24 hours prior to the time hired unless facility is booked.

Note 2: Hirers are responsible for setting up and repacking chairs and for cleaning. Excess cleaning is chargeable to the hirer.

Note 3: Kellerberrin Blue Light Disco - 50% of cost.

Note 4: A bond not exceeding \$350.00 must be charged to all hirers. Bond is refundable subject to condition.

Note 5: If required - cleaning and set up costs will be incurred at \$250 per hour.

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>Recreation & Leisure Centre</u>				
113127	Hire of the Cuolahan/Cottle Room (Function)	Council	GST Included \$	140.00
113115	Hire of the Cuolahan/Cottle Room (Meeting only)	Council	GST Included \$	70.00
TBA	Hire of the Tote	Council	GST Included \$	33.00
113309	Change rooms (per day) for Non-deposit / bond holding Clubs	Council	GST Included \$	110.00
113311	Gymnasium Membership (per year)	Council	GST Included \$	120.00
113311	Family Gym Membership (Family of 4 per year)	Council	GST Included \$	350.00
113311	Gymnasium Membership (per Quarter)	Council	GST Included \$	100.00
113311	Gymnasium Membership (per Month)	Council	GST Included \$	50.00
113311	Gymnasium Membership (per Week)	Council	GST Included \$	25.00
113311	Gymnasium Membership (per Hour)	Council	GST Included \$	12.00
TRUST	Card Bond for Gymnasium (<i>refundable</i>)	Council	GST Free \$	50.00
113345	Hire of Basketball/Netball/Tennis Courts or Bowling Green (per day)	Council	GST Included \$	115.00
<u>Other</u>				
113345	Ex-Golf Club House	Council	GST Included \$	230.00
113345	Cutlery (per box of 100)	Council	GST Included \$	35.00
113345	Crockery (per 100 servings)	Council	GST Included \$	60.00
113345	Glasses (per 100)	Council	GST Included \$	60.00
113345	Projector (outside Shire)	Council	GST Included \$	60.00
113345	PA System - per day	Council	GST Included \$	150.00
105345	Marquee - Large Marquee	Council	GST Included \$	200.00
105345	Marquee - 3 Small Marquee - Individual Charge	Council	GST Included \$	100.00
105345	Marquee - 3 Small Marquee - Group Charge	Council	GST Included \$	200.00
Set up fee for Marquee at hourly rate of \$65				
105345	Barbeques	Council	GST Included \$	25.00
TRUST	Equipment Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	150.00
105345	Drone and Shire Operator (<i>cannot be hired without operator</i>)	Council	GST Included	\$ 150 per hour
<u>Recreation & Leisure Centre (Continued)</u>				
<u>Annual Ground Bonds</u>				
Trust	Kellerberrin Agricultural Society	Council	GST Free \$	500.00
Trust	Kellerberrin Cricket Club	Council	GST Free \$	500.00
Trust	Kellerberrin Junior Cricket	Council	GST Free \$	500.00
Trust	Kellerberrin/Tammin Stud Breeders Association	Council	GST Free \$	500.00
Trust	Kellerberrin Tammin Football Club	Council	GST Free \$	500.00
Trust	Kellerberrin Junior Football Club	Council	GST Free \$	500.00
Trust	Kellerberrin Hockey Club	Council	GST Free \$	500.00
Trust	Kellerberrin Netball Association	Council	GST Free \$	500.00
Trust	Kellerberrin Riding & Pony Club	Council	GST Free \$	500.00
Trust	Central Wheatbelt Harness Racing Club	Council	GST Free \$	500.00
Trust	Kellerberrin Junior Basketball	Council	GST Free \$	500.00
Trust	Kellerberrin Speedway Club	Council	GST Free \$	500.00
Trust	Kellerberrin Lawn Tennis Club	Council	GST Free \$	500.00
Trust	Kellerberrin Bowling Club	Council	GST Free \$	500.00
Trust	All Other Events	Council	GST Free \$	500.00
113333	Commercial Organisations other than District Public Bodies (plus charges for buildings used)	Council	GST Included \$	125.00
113333	Local Organisations (plus charges for buildings used)	Council	GST Included \$	70.00
113333	Circus - Not on Grassed Playing Surface - With Power	Council	GST Included \$	300.00
113333	Circus - Not on Grassed Playing Surface - Without Power	Council	GST Included \$	150.00
TRUST	Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	500.00

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>ECONOMIC SERVICES</u>				
<u>Caravan Park - (fees are the same for camping at Rec. Centre. Grounds)</u>				
132307	Caravan Powered Site - up to 2 persons per night	Council	GST Included \$	22.00
132307	Each Additional Person	Council	GST Included \$	5.50
132307	Caravan Powered Site - up to 2 persons per week	Council	GST Included \$	110.00
132307	Each Additional Person per week 4 week limit subject to availability	Council	GST Included \$	35.00
132307	Non-Powered Tent Site up to 2 persons per night	Council	GST Included \$	12.50
132307	Non-Powered Tent Site up to 2 persons per week	Council	GST Included \$	57.00
<i>Non-Powered Sites are for tents only & do NOT have access to Wi-Fi or Kitchen Facilities: Only BBQ facilities.</i>				
132307	Powered Tent Site - up to 2 people per night	Council	GST Included \$	17.00
132307	Each Additional Person	Council	GST Included \$	6.00
132307	Powered Tent Site - up to 2 people per Week	Council	GST Included \$	87.00
132307	Each Additional Person - per week	Council	GST Included \$	35.00
132307	Shower per person	Council	GST Included \$	5.00
132307	Washing (per load)	Council	GST Included \$	5.00
132307	Dryer (per load)	Council	GST Included \$	5.00
132307	Unoccupied van site No Power subject to approval per week	Council	GST Included \$	35.00
<u>Caravan Park - George Street (Dorms)</u>				
132307	Single Bed Rooms per night	Council	GST Included \$	55.00
132307	Double Bed Rooms per night	Council	GST Included \$	88.00
132307	Single Bed Rooms per week	Council	GST Included \$	220.00
132307	Double Bed Rooms per week	Council	GST Included \$	330.00
<u>Weekly rates</u>				
132307	Room, per week (long term, more than two weeks)			
132307	Long term local business (Single Rooms)	Council	GST Included \$	150.00
132307	Long term external business (Single Rooms)	Council	GST Included \$	220.00
132307	Weekly rate up to two weeks (Single Rooms)	Council	GST Included \$	250.00
132307	Long term local business (Double Rooms)	Council	GST Included \$	180.00
132307	Long term external business (Double Rooms)	Council	GST Included \$	250.00
132307	Weekly rate up to two weeks (Double Rooms)	Council	GST Included \$	280.00
<u>Caravan Park - George Street (Self contained units)</u>				
132307	Single Bed Rooms per night	Council	GST Included \$	77.00
<u>Weekly rates</u>				
132307	Room, per week (long term, more than two weeks)			
132307	Long term local business	Council	GST Included \$	150.00
132307	Long term external business	Council	GST Included \$	220.00
132307	Weekly rate up to two weeks	Council	GST Included \$	250.00
132307	Privately owned units	Council	GST Included \$	100.00
<u>Extractive Industry License</u>				
135310	Doodlakine Quarry Lease per year	Council	GST Included \$	16,500.00
<u>Standpipe Water Supply</u>				
135364	Contractor / Residents	Council	GST Included	\$5.50 per Kilolitre mIn \$10

Central Wheatbelt Harness Racing Club - Usage by agreement

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19

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G/L	Charge Details	Council or Statutory	GST Status	2018/19
Private Works				
<i>Wages Charge out Rates (per hour)</i>				
141330	Wages - Parks and Gardens	Council	GST Included \$	70.00
141330	Wages - Administration Staff	Council	GST Included \$	70.00
141330	Wages - Management Staff	Council	GST Included \$	115.00
141330	Wages - Chief Executive Officer	Council	GST Included \$	130.00
141330	Wages - Builder	Council	GST Included \$	105.00
141330	Wages - Mechanic	Council	GST Included \$	105.00
141330	Wages - Apprentice Mechanic	Council	GST Included \$	49.00
141330	Wages - Travel	Council	GST Included	0.95p/km
141330	Wages - mark up time and a half	Council	GST Included	33.00%
141330	Wages - mark up double time	Council	GST Included	67.00%
Yard Clean- up will be quoted by the MWS				
<i>Plant Hire Charges (per hour) (Wet Hire)</i>				
141330	Grader John Deere 670D	Council	GST Included \$	180.00
141330	Grader John Deere six wheel drive	Council	GST Included \$	180.00
141330	Luigong Loader	Council	GST Included \$	185.00
141330	CAT Loader	Council	GST Included \$	185.00
141330	John Deere Loader	Council	GST Included \$	185.00
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	115.00
141330	Prime Movers	Council	GST Included \$	165.00
141330	Road Sweeper	Council	GST Included \$	155.00
141330	Water Truck Usage per day (Wet hire)	Council	GST Included \$	225.00
141330	Trucks / Tandem	Council	GST Included \$	130.00
141330	Truck & Trailer Combination	Council	GST Included \$	250.00
141330	Rollers	Council	GST Included \$	160.00
141330	Road Broom	Council	GST Included \$	100.00
141330	Utilities	Council	GST Included \$	100.00
141330	Cherry Picker	Council	GST Included \$	100.00
141330	Mowers/Deutscher	Council	GST Included \$	90.00
141330	Excavator	Council	GST Included \$	165.00
141330	Wages component as above - mark up time and a half	Council	GST Included	33.00%
141330	Wages component as above - mark up double time	Council	GST Included	67.00%
<i>Plant Hire Charges (per hour' plus fuel) (Dry Hire)</i>				
141330	John Deere Loader	Council	GST Included \$	80.00
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	80.00
141330	Cat Loader	Council	GST Included \$	90.00
141330	Excavator	Council	GST Included \$	70.00

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G/L	Charge Details	Council or Statutory	GST Status	2018/19
<i>Plant Hire Charges per day, plus fuel (Dry Hire)</i>				
141330	John Deere Loader	Council	GST Included \$	300.00
141330	Skid Steer Loader	Council	GST Included \$	300.00
141330	Lighting Tower	Council	GST Included \$	135.00
141330	Excavator	Council	GST Included \$	300.00
141330	Trailer	Council	GST Included \$	100.00
141330	Vibration Plate	Council	GST Included \$	60.00
141330	Vibration Foot	Council	GST Included \$	50.00
141330	Low Loader - Flat Rate per Day plus km rate	Council	GST Included \$	165.00
141330	Low Loader (per km)	Council	GST Included \$	0.20
141330	Side Tipping Trailer - Flat Rate per day plus km rate	Council	GST Included \$	165.00
141330	Side Tipping Trailer (per km)	Council	GST Included \$	0.20
141330	Water Tanker Trailer - Flat Rate per day plus km rate (potable)	Council	GST Included \$	165.00
141330	Water Tanker Trailer (per km)	Council	GST Included \$	0.20
141330	Dolly - Flat Rate per Day plus km rate	Council	GST Included \$	90.00
141330	Dolly - (per km)	Council	GST Included \$	0.20
141330	Box Trailer - Flat Rate - Full Day	Council	GST Included \$	50.00
141330	Box Trailer - Flat Rate - Half Day	Council	GST Included \$	25.00
Note: All vehicles hired must be returned with a full tank of fuel (supplied to Hirer)				
141330	Helicopter Trowel (must be returned cleaned or there is a \$300	Council	GST Included \$	130.00
141330	Cement Mixer (\$300 bond must be paid) per day	Council	GST Included \$	50.00
141330	3 Phase Power Extension Converter Box per day	Council	GST Included \$	150.00
TRUST	Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	300.00
<i>Materials Charged - (per load Tandem Truck 11-12tonne)</i>				
141330	Sand per load (within Kellerberrin Townsite)	Council	GST Included \$	300.00
141330	Gravel per load (within Kellerberrin Townsite)	Council	GST Included \$	300.00
141330	Blue metal per load (within Kellerberrin Townsite)	Council	GST Included \$	560.00
141330	Metal dust per per load (within Kellerberrin Townsite)	Council	GST Included \$	560.00
141330	All in one Mix per load (within Kellerberrin Townsite)	Council	GST Included \$	650.00
<i>Materials Charged - (per load Tandem Truck 11-12tonne)</i>				
141330	Sand per load (outside Kellerberrin Townsite)	Council	GST Included \$	350.00
141330	Gravel per load (outside Kellerberrin Townsite)	Council	GST Included \$	350.00
141330	Blue metal per load (outside Kellerberrin Townsite)	Council	GST Included \$	650.00
141330	Metal dust per per load (outside Kellerberrin Townsite)	Council	GST Included \$	650.00
141330	All in one Mix per load (outside Kellerberrin Townsite)	Council	GST Included \$	880.00
<i>Materials Charged - (per Load - Canter Truck 2-3tonne)</i>				
141330	Sand per load (within Kellerberrin Townsite)	Council	GST Included \$	110.00
141330	Gravel per load (within Kellerberrin Townsite)	Council	GST Included \$	110.00
141330	Mulch per load (within Kellerberrin Townsite)	Council	GST Included \$	110.00
141330	Blue metal per load (within Kellerberrin Townsite)	Council	GST Included \$	220.00
141330	Metal dust per per load (within Kellerberrin Townsite)	Council	GST Included \$	220.00
141330	All in one Mix per load (within Kellerberrin Townsite)	Council	GST Included \$	275.00
141330	Mulch (Trailer load if picked up, 6 x 4 Trailer)	Council	GST Included \$	50.00

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G/L	Charge Details	Council or Statutory	GST Status	2018/19
Materials Charged - (per Load - Canter Truck 2-3tonne)				
141330	Sand per load (outside Kellerberrin Townsite)	Council	GST Included \$	165.00
141330	Gravel per load (outside Kellerberrin Townsite)	Council	GST Included \$	165.00
141330	Mulch per load (outside Kellerberrin Townsite)	Council	GST Included \$	165.00
141330	Blue metal per load (outside Kellerberrin Townsite)	Council	GST Included \$	330.00
141330	Metal dust per per load (outside Kellerberrin Townsite)	Council	GST Included \$	330.00
141330	All in one Mix per load (outside Kellerberrin Townsite)	Council	GST Included \$	440.00

Note: Bulk supplied materials delegated to CEO for quotation

HEALTH, BUILDING & PLANNING

Health Administration & Inspection

073363	Septic Tank Inspection Fees	Statutory	GST Free \$	221.00
073363	Septic Tank Application Fees	Statutory	GST Free \$	221.00
073373	Septic Waste Disposal Charge	Council	GST Included 12c a litre	
073326	Itinerant Food Vendor's License per year (inc Food Vans**)	Council	GST Included \$	198.00
073326	Itinerant Food Vendor's License per quarter (inc Food Vans**)	Council	GST Included \$	55.00
073326	Stall Holder/ Street Trader -who is NOT Charity/ NFP/Community Org.	Council	GST Included per day \$11	
073326	Stall Holder/ Street Trader - who is Charity/ NFP/Community Org.	Council	GST Included Free	
073326	Food business surveillance fee (high risk)	Council	GST Included \$	230.00
073326	Food business surveillance fee (medium risk)	Council	GST Included \$	170.00
073326	Food business surveillance fee (low risk)	Council	GST Included \$	115.00
073326	Establish New Food business registration application	Council	GST Included \$	225.00
073326	Transfer of Food business registration	Council	GST Included \$	60.00
073326	Alter Food business registration application	Council	GST Included \$	60.00
073326	Annual Lodging House Licence Fee	Council	GST Included \$	220.00
073326	Events Assessment	Council	GST Included \$	115.00
073326	Annual Food Act Registration Fee	Council	GST Included \$	60.00
073326	Annual Food Act AI Fresco Fee	Council	GST Included \$	110.00

**** NB: Food Vans, Itinerant Food Vendors & Stall Holders must use OWN power and water - NOT Shire services: unauthorised use of these utilities will attract a \$100 per day fine.**

BUILDING REGULATIONS

INSPECTIONS

133306	Approval of Battery Operated Smoke Alarms	Statutory	GST Free \$	176.30
	Second-Hand Dwelling Bond		\$	
133306	Second-Hand Dwelling Inspection within 200km of Kellerberrin Shire Office plus rate per kilometre	Council	GST Included \$ 200 plus \$0.75 per km	
133306	Second-Hand Dwelling Inspection more than 200km from Kellerberrin Shire Office plus rate per kilometre (to cover officer travel and accommodation expenses)	Council	GST Included \$ 400 day plus \$0.75 per km	
133306	Inspections of pool/ spa enclosures	Statutory	GST Free \$	57.45

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>BUILDING APPLICATIONS</u>				
Certified application for a building permit (s.16(1))				
133306	For building work for a Class 1 or Class 10 Building or incidental structure	Statutory	GST Free	the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96.00
133306	For building work for a Class 2 to Class 9 building or incidental structure	Statutory	GST Free	the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96.00
Certified application for a building permit (s.16(1)) Cont...				
133306	Uncertified application for a building permit (s.16(1))	Statutory	GST Free	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96.00
133306	Application for an occupancy permit for a completed building (s. 46)	Statutory	GST Free	\$ 96.00
133306	Application for a temporary occupancy permit for an incomplete building (s. 47)	Statutory	GST Free	\$ 96.00
133306	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Statutory	GST Free	\$ 96.00
133306	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Statutory	GST Free	\$ 96.00
133306	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Statutory	GST Free	The fee is \$10.60 for each strata unit covered by the application, but not less than \$105.80
133306	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	Statutory	GST Free	The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96.00
133306	Application for a building approval certificate for a a building in respect of which unauthorised work has been done (s. 51(3))	Statutory	GST Free	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96.00
133306	Application to replace an occupancy permit for an existing building (s. 52(1))	Statutory	GST Free	\$ 96.00
133306	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Statutory	GST Free	\$ 96.00
133306	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Statutory	GST Free	\$ 96.00
133306	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Statutory	GST Free	\$ 2,123.00
Application for a demolition permit (s. 16(1))				
133306	For demolition work in respect of a Class 1 or Class 10 building or	Statutory	GST Free	\$ 96.00
133306	For demolition work in respect of a Class 2 to Class 9 building the	Statutory	GST Free	\$ 96.00
Application for extension of time				
133306	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Statutory	GST Free	\$ 96.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
<u>PLANNING REGULATIONS</u>				
Part 1 - Maximum fixed fees				
104369	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 development is:	Statutory	GST Free	\$ 147.00
104369	(a) not more than \$50,000	Statutory	GST Free	\$ 147.00
104369	(b) more than \$50,000 but not more than \$500,000	Statutory	GST Free	0.32% of the estimated cost of development
104369	(c) more than \$500,000 but not more than \$2.5 million	Statutory	GST Free	\$1,700 + 0.257% for every \$1 in excess of \$500,000.00
104369	d) more than \$2.5 million but not more than \$5 million	Statutory	GST Free	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
104369	e) more than \$5 million but not more than \$21.5 million	Statutory	GST Free	\$12,633 + 0.123% for every \$1 in excess of \$5 million
104369	f) more than \$21.5 million	Statutory	GST Free	\$ 34,196.00
104369	Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Statutory	GST Free	The fee in Item 1 plus, by way of penalty, twice that fee
104369	Determining a development application for an extractive industry where the development has not commenced or been carried out.	Statutory	GST Free	\$739 and, if the excavation has commenced, an additional amount of \$1478 by way of penalty
104369	Application for 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, alteration, extension or change of use has not commenced.	Statutory	GST Free	\$295 and, if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty
104369	Issue of zoning certificate	Statutory	GST Free	\$ 73.00
104369	Reply to a property settlement questionnaire	Statutory	GST Included	\$ 80.30
104369	Issue of written planning advice	Statutory	GST Included	\$ 80.30
<u>SUBDIVISION / SURVEY STRATA</u>				
Providing a subdivision clearance for:				
104369	(a) not more than 5 lots	Statutory	GST Included	\$73.00 per lot
104369	(b) more than 5 lots but not more than 195 lots	Statutory	GST Included	\$73.00 per lot for the first 5 lots and then \$35 per lot
104369	(c) more than 195 lots	Statutory	GST Included	\$ 7,393.00

Shire of Kellerberrin
Schedule of Fees and Charges 2018/19
Effective as at 30 July 2018

G/L	Charge Details	Council or Statutory	GST Status	2018/19
	SCHEME AMENDMENTS / STRUCTURE PLANS			
104369	On lodgment of Application (Based on \$3300 fee for Initiation and report to Council, subsequent estimated fees are calculated in accordance with Part 7- "Local Government Planning Charges" of the Planning and Development Regulations 2009) <i>Note: Any fees not expended (except for the \$3300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.</i>	Statutory	GST Included \$	7,700.00
104369	Administration Support: Scheme Amendments/Structure Plans (per hour rate)	Council	GST Included \$	88.00
	<u>OTHER PLANNING FEES & CHARGES</u>			
104369	Application for amending or revoking of a development approval	Statutory	GST Included \$	147.00
104369	Application for extension of term of approval	Statutory	GST Included \$	147.00
104369	variation to the Residential Design Codes (Particular planning applications only)	Statutory	GST Included	N/A
104369	Advertising - Sign on site	Council	GST Included \$	150.00
104369	Advertising - Newspaper			Full Cost Recovery
	Advertising by Notification Letters			
104369	0-10 letters	Council	GST Included \$	115.00
104369	11-50 letters	Council	GST Included \$	230.00
104369	51-100 letters	Council	GST Included \$	350.00
104369	101-150 letters	Council	GST Included \$	450.00
104369	150+ letters			Price on application
104369	Referral to Heritage Adviser			Full Cost Recovery
104369	Other Fees and Charges may apply depending on individual circumstances			

2018/19 ROAD PROGRAMME

ROAD/STREET	HOURS KE	WAGES KE	PUBLIC OHEADS KE- 125%	POC KE	MATERIALS	CONTRACTS	TOTAL CASH COSTS	DEPN KE	TOTAL	FUNDING ARRANGEMENTS			DESCRIPTION OF WORKS
										FEDERAL	STATE	COUNCIL	
Baandee North Road 10.54 - 14.24	2,159.00	58,822.94	71,185.44	78,754.10	74,865.31	369,109.65	652,540.43	32,065.38	684,605.80		440,503	244,102.80	Reconstruct/Widen Carriageway to Min 10m width, 2 Coat Primerseal to 8m width. Construct 40m x 9m Concrete Floodway @ 10.89 slk.
Shackleton Road	292.00	7,806.16	9,757.70	8,128.69	5,763.98	59,157.95	88,615.48	2,578.04	91,193.52			91,193.52	Shackleton Rd pavement Repair & Subsoil Drain Installation at the Smith Road Hill
Kwolyin West Road 3.20 - 5.00	1,004.00	28,566.59	33,208.23	32,516.19	30,844.17	131,314.92	254,450.09	13,208.24	267,658.34	258,255		9,403.34	Reconstruct, Overlay, bomag and apply an 8.0m wide 2 coat (14 & 10mm) primerseal.
Gravel Sheeting - Various Roads	3,254.00	90,520.94	113,151.17	162,503.00	30,614.10	82,753.00	479,542.21	83,415.00	542,957.21			542,957.21	Gravel Sheeting on Various Roads
Sub Total	6,709.00	183,546.63	227,202.64	278,882.28	136,086.56	662,327.57	1,415,142.21	138,866.66	1,553,998.87	258,255	440,503	897,657	
Massingham Street Footpath (C122F2)													
RoMan Road Maintenance/Traffic Counts													
Private Works - General													
Road Maintenance	3,291.50	85,251.15	106,563.93	117,759.60	10,500.00	147,000.00	487,074.66	47,195.78	514,270.46			514,270.46	General Maintenance
Sub Total	3,291.50	85,251.15	106,563.93	117,759.60	10,500.00	147,000.00	487,074.66	47,195.78	514,270.46			514,270	
												1401827.319	
GRAND TOTAL	10,000.50	268,767.78	333,866.48	397,662.58	152,590.55	789,335.51	1,942,222.89	158,462.43	2,100,685.32	817,524	518,503	766,658	OWN SOURCE FUNDING

JOB NO	DESCRIPTION	Hours	WAGES	OVERHEADS	PLANT OPERATING	PLANT DEPN	MATERIALS	CONTRACTORS	UTILITIES	INSURANCE	INTEREST	OTHER	TOTAL EXPENDITURE
41+1	Public Relations	237	5,668	7,108	350	175	5,300	0	80	0	0	0	18,702
42+1	Council Office Maintenance	500	12,181	16,228	0	0	800	10,568	8,600	3,250	0	0	50,627
42+2	Council Office Garden Maintenance	299	7,047	8,808	1,025	513	300	0	0	0	0	0	17,683
42+5	Unit 2/29 Leake Street	0	0	0	0	0	0	1,946	5,625	537	0	260	8,368
42+6	7 Bennett St	0	0	0	0	0	1,000	6,288	7,790	945	0	225	16,246
42+4	26 Hammond Street	0	0	0	50	25	430	15,786	7,780	650	0	260	24,971
51+1	Fire Control Measures	15	434	542	0	0	250	0	175	0	0	0	1,401
52+1	Pound Maintenance	24	684	867	150	75	200	0	100	25	0	0	2,111
52+2	Animal Control Measures	125	3,593	4,492	1,500	750	0	0	0	0	0	0	10,335
73+1	26 Hammond Street	0	0	0	200	100	100	3,168	5,625	600	0	260	10,061
74+1	Mosquito Control	31	808	1,010	760	375	3,000	0	0	0	0	0	5,942
75+1	Medical Centre	0	0	0	0	0	200	13,751	3,750	500	0	0	16,201
75+2	Medical Centre Gardens	30	568	748	445	223	0	0	0	0	0	0	2,911
75+3	Ambulance Centre	0	0	0	0	0	0	341	0	750	0	0	1,091
75+4	Dental Surgery	0	0	0	0	0	0	0	300	675	0	0	975
75+5	Dental Surgery Gardens	2	58	72	50	25	0	0	0	0	0	0	205
75+6	22 Gregory St	25	627	784	50	25	500	4,931	3,125	725	0	260	11,027
82+1	Kellerberrin Children's Centre	396	9,073	11,342	2,600	1,300	1,500	8,131	1,275	1,000	0	0	36,221
101+1	Refuge Site Maintenance	2,662	68,841	88,051	3,120	1,660	1,200	0	0	0	0	0	161,072
102+1	Townsville Litter Control	1,250	28,403	35,503	8,000	4,500	325	0	0	0	0	300	77,732
105+1	Cemetery Maintenance	600	15,002	18,733	1,313	657	650	5,500	1,750	0	100	0	26,732
105+2	Grave Digging	160	4,288	5,360	1,200	600	250	0	0	0	0	0	11,896
105+3	Public Convenience - Including Cemetery Toilets	468	13,301	16,626	6,620	3,310	3,250	718	2,950	350	0	0	47,175
105+5	Railway Station	0	0	0	4,160	2,080	100	0	0	125	0	0	1,465
105+8	Townsville Community Rubbish Pickup	0	0	0	1,000	500	0	0	0	0	0	0	1,500
108+1	Lake Banded Building and Spillway Maintenance	120	2,971	3,714	1,340	670	500	1,000	1,250	550	0	0	11,945
111+1	Kellerberrin Memorial Hall	227	5,425	6,781	500	250	400	2,958	2,075	3,725	0	100	21,213
111+2	Doodlakine Town Hall	0	0	0	125	63	1,000	618	175	2,025	0	0	4,668
111+3	North Banded Hall	0	0	0	0	0	250	688	0	775	0	0	1,663
111+4	Masonic Lodge	0	0	0	0	0	0	0	0	0	0	0	0
112+1	Swimming Pool Maintenance	45	1,179	1,474	2,525	1,263	7,775	3,075	210	3,900	0	0	21,400
113+1	GSG Oval	350	9,119	11,398	7,200	3,600	6,250	1,000	195	0	0	0	36,753
113+2	GSG Turf Wicket	40	1,042	1,303	1,400	700	3,000	750	0	0	0	0	8,194
113+3	GSG Hockey Oval	104	2,710	3,387	8,350	4,175	2,500	750	4,250	350	0	0	26,471
113+4	GSG Surrounds	355	9,084	11,356	6,810	3,405	500	220	2,000	2,500	0	0	33,875
113+5	Rec Centre Changerooms	60	1,462	1,827	0	0	400	1,575	2,000	0	0	1,000	8,264
113+6	GSG Tote	25	609	761	0	0	0	0	0	0	0	200	1,570
113+100	GSG Undercover Area	0	0	0	150	75	0	0	0	325	0	0	550
113+6	Cuddeah & Cottie Rooms	100	2,436	3,045	0	0	0	500	0	0	0	850	6,832
113+8	GSG Oval Refit/Relocation	40	1,042	917	1,350	675	5,000	0	0	0	0	0	8,884
113+102	Dam Maintenance - All Dams	0	0	0	0	0	1,000	6,000	4,500	2,500	0	0	14,000
113+7	GSG Works Shed	20	521	459	820	310	0	0	0	325	0	0	2,235
113+11	Multipurpose Courts	75	1,954	2,443	780	390	0	4,000	3,250	1,525	0	0	14,342
113+12	Pony Club and Ex Caravan Park Toilet	100	2,436	3,045	125	63	200	0	10	450	0	0	6,329
113+13	District Club Area	0	0	0	0	0	500	950	25,150	0	0	0	26,600
113+14	Town Centre Gardens	1,174	17,481	21,851	24,075	12,038	1,400	0	4,500	0	0	0	81,344
113+15	Scott Park	20	498	620	500	250	250	0	0	0	0	0	2,116
113+16	Young Park	0	0	0	250	125	0	0	0	0	0	0	375
113+17	Pioneer Park	156	3,763	4,704	600	250	100	0	0	0	0	0	9,317
113+18	Centenary Park	820	19,766	24,708	600	250	5,000	0	5,250	750	0	0	56,224
113+19	Banded Golf Club	0	0	0	0	0	0	176	0	900	0	0	1,076
113+20	Kellerberrin Bowling Green	150	3,887	4,858	0	0	1,000	0	950	0	0	0	10,685

SHIRE OF KELLERBERRIN

2018/19 BUDGET

SUMMARY

JOB NO	DESCRIPTION	Hours	WAGES	OVERHEADS	PLANT OPERATING	PLANT DEPN	MATERIALS	CONTRACTORS	UTILITIES	INSURANCE	INTEREST	OTHER	TOTAL EXPENDITURE
113+21	Doodlakine Bowling Club	0	0	0	0	0	0	0	0	325	0	0	325
113+22	Kellerberrin Tennis Club	0	0	0	0	0	0	0	0	0	0	0	0
113+23	Kellerberrin Golf Club	160	3,989	4,966	0	0	1,000	988	2,375	2,025	0	0	19,343
113+36	Kellerberrin Golf Club Course	221	5,758	7,197	5,000	2,500	1,000	0	0	0	0	0	21,455
113+24	Kellerberrin Pony Club	40	1,099	1,374	0	0	250	0	0	750	0	0	3,473
113+25	Watt Street Playground	0	0	0	0	0	0	0	0	0	0	0	0
113+26	Recreation Centre Kitchen	0	0	0	0	0	0	500	2,275	0	0	0	2,775
113+27	Recreation Centre Offices	0	0	0	0	0	0	0	0	0	0	0	0
113+28	Recreation Centre	50	1218	1523	0	0	18956	23654	19325	9800	0	9925	84,101
113+29	Recreation Centre Sports (Store) Room	0	0	0	0	0	2750	2400	0	0	0	0	5,150
113+30	Recreation Centre Judges Room	0	0	0	0	0	0	250	0	0	0	0	250
113+31	Recreation Centre Gymnasium	80	1949	2436	0	0	900	14852	1400	150	0	1750	23,437
118+1	Museums	0	0	0	375	188	1,000	591	175	840	0	0	3,166
122+25	Culvert Maintenance	338	8,039	10,049	1,430	715	0	0	180	0	0	0	20,113
122+30	Depot Maintenance	30	738	922	400	200	1,500	13,594	375	1,325	0	0	19,053
122+31	Footpath Maintenance	180	4,452	5,584	3,250	1,825	1,000	0	0	0	0	0	16,991
122+32	Street Cleaning	152	4,393	5,492	17,130	8,585	0	0	0	0	0	0	35,590
124+1	Vehicle Inspections	150	4,816	6,019	0	0	0	0	0	0	0	375	11,210
125+1	Alstrip Maintenance (Including Weed Control)	52	1,503	1,879	780	380	500	0	900	1,250	0	0	7,202
131+1	Noxious Weeds	46	1,251	1,564	2,540	1,270	3,500	0	0	0	0	0	10,125
131+2	Vermin Control	26	752	939	300	150	0	0	0	0	0	0	2,141
132+1	Caravan Park	200	5,129	6,411	925	463	3,000	18,124	0	2,400	0	0	30,757
132+11	Caravan Park Ablution	155	3,831	4,789	925	483	8,000	0	0	0	0	0	19,097
132+2	CBH Units	0	0	0	200	100	500	0	8,125	0	0	0	9,925
132+3	Information Bay	100	2,148	2,685	0	0	0	0	0	0	0	5,500	10,333
132+4	Scenic Lookout	30	738	922	800	400	1,000	1,000	0	0	0	0	4,939
132+5	Town Entry Statements	80	1,942	2,427	200	100	0	0	0	0	0	0	4,968
132+6	Communications Hut	0	0	0	150	75	0	70	1,000	350	0	0	1,945
133+1	Builder Administration	0	0	0	0	0	0	0	750	0	0	0	750
133+2	Builders Shed Maintenance	0	0	0	0	0	750	198	0	0	0	0	948
135+2	Weather Observations	280	8,774	8,467	3,510	1,755	0	0	0	0	0	0	20,506
143+1	Staff Meetings/Training	242	5,959	7,449	0	0	500	0	0	0	0	0	13,908
143+10	Two Way Mice	0	0	0	0	0	250	0	0	40	0	0	290
143+3	4 Moors Street	0	0	0	250	125	3,000	32,908	0	1,000	0	0	37,281
143+6	7 Thornton Avenue	0	0	0	500	250	700	1,898	2,000	475	0	260	9,083
143+6	68 James Street	0	0	0	0	0	500	4,876	5,400	0	0	0	10,776
143+7	8 Ripper Street	0	0	0	0	0	2,020	14,958	1,175	625	0	500	19,218
143+8	2 George Street	0	0	0	250	125	1,500	4,979	2,100	425	0	0	9,378
144+1	Expendable Tools	0	0	0	0	0	7,500	0	0	0	0	0	7,500
148+1	112-114 Massingham Street	0	0	0	0	0	0	0	0	0	0	0	0
148+3	29 Leake Street	40	1,078	1,347	0	0	900	5,946	0	650	0	0	9,920
148+10	24 Hammond Street	60	1,572	1,965	375	188	1,000	16,446	1,500	700	0	280	24,505
148+13	Other Shire Properties - Vacant Land	303	7,176	8,970	0	0	0	3,259	4,250	1,250	0	0	24,905
148+14	Misc Properties - Not Shire Owned	0	0	0	0	0	0	6,000	0	0	0	0	6,000
148+8	Residown Estate	20	521	651	0	0	0	0	0	500	0	0	1,672
136J1	Community Resource Centre	250	6,091	7,613	0	0	1,000	10,773	0	2,500	0	260	28,237
	TOTAL	14,080	340,932	425,587	129,973	64,968	120,858	273,594	166,005	58,112	100	22,545	1,552,690