

Shire of Kellerberrin



Kellerberrin Recreation and Leisure Centre. May 2014

2016/17 ANNUAL FINANCIAL BUDGET



Adopted 27 July 2016

Life as rich as the landscape

SHIRE OF KELLERBERRIN

2016/17 BUDGET

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Shire of Kellerberrin
110 Massingham Street
KELLERBERRIN WA 6410

If you have any questions or concerns relating to the Councils Budget Please find attached the information requested contact, Karen Oborn, Deputy Chief Executive Officer.

MESSAGE FROM THE PRESIDENT

The Shire of Kellerberrin's 2016/17 Budget was adopted at Council's July Ordinary Meeting of Council. The Budget contains a substantial amount of Capital programmed works for the upcoming year totalling \$4,132,461 with some of the projects including their gross costs listed below;

○ CEACA Seniors Housing Project	\$ 4,200,000
○ Redevelopment of Centenary Park	\$ 808,000
○ Road Construction Programme	\$ 1,777,569
○ Footpath Construction	\$ 62,218
○ Shed & Connect Emergency Generator Rec Centre	\$ 70,000

As a result of increased utility costs, wages and the government guarantee fee on Treasury Department Loans Council has adopted an increase of its total rate revenue by 5.25%, however this increase is largely a result of the 'valuer generals' office increasing property values. In addition the early payment discount has been reduced from 4% to 2% giving an additional \$22,456 in rates revenue.

Minimum rates have risen from \$675 to \$678 which affects some 168 rate assessments throughout the Shire of Kellerberrin. These increases are considered necessary by Council to sustain growth through project and infrastructure development and renewal which will benefit all members of the Community.

Council has maintained the Rates Incentive Prize Package this year (at no cost to the Council) to give residents the incentive to pay their rates in full within 35 days of issue, including the 2% discount provided by Council.

Council has recognised the hardship of some ratepayers and has offered an additional payment option to allow ratepayers the opportunity to pay their 2016/17 rates in full prior to 30 June 2017 without any debt recovery actions. To apply for this payment option the completed application form needs to be returned to the Shire office prior to 2 September 2016. Approved arrangements will be confirmed in writing.

As in previous years, Council called for submissions from the Community to assist with programs or with a specific project. These submissions took into consideration the needs of the Community together with the needs of the Council in terms of making the Shire and District a more vibrant and attractive place in which to reside and work in.

Council within the 2016/17 Budget has allocated the following funds to Community Groups through the Community Budget Submission Program:-

1. Kellerberrin Men's Shed	\$ 550
2. Kellerberrin CRC	\$2,870
3. Doodlakine Community Committee	\$2,000
4. Doodlakine Bowling Club	\$3,000

Shire of Kellerberrin 2016/2017 - Road Program

Council each year undertakes a comprehensive Road Construction and Maintenance Program with funding from both State and Federal Government. Council will receive in the order of \$1,377,305 from both Governments to assist with the Road Program.

Council in the 2016/2017 financial year have allocated \$2,306,327 to the Construction and Maintenance of Roads and Footpaths within the Shire of Kellerberrin. Therefore Council is contributing \$929,022 of its own source revenue towards the 2016/2017 Roads Program.

The Road Construction works programmed for 2016/17 funded by State Regional Road Group Funding (Main Roads WA) – 2/3 grant to 1/3 Council is;

Baandee North Road – 5.00 km – 8.00 kms – Clearing soil from roadside, boxout material, Cart in new gravel. Overlay (150mm) over road surface and widened sections. Bomag (wet-mix), trim and compact. Double coat seal to 8metres. Guideposts and markings.

\$471,115

Councils Roads to Recovery funding programme has now rolled into the second year of its current 5 year funding agreement. The road works funded through the Roads to Recovery (R2R) programme included in the 2016/17 Budget is:

Kwolyn West Road – 0.00km – 2.00km Complete Clearing, Cart in new gravel. Overlay (150mm) over road surface and widened sections. Bomag (wet-mix), trim and compact. Double coat seal to 8metres. Guideposts and markings.

\$268,203

Mitchell Street – 0.00km – 1.00km Reconstruct and narrow carriageways from current 11.8m to 9.2m, 2 Coat Primerseal, kerbing and footpaths.

\$314,554

Massingham Street Footpath Construction – Construct a new 2m concrete footpath from Scott Street to Restdown Street excluding crossovers as they already have bitumen ones in place.

\$ 62,218

Gravel Re-Sheeting – Council has allocated significant funds to continue with a Gravel Sheetting program that commenced in last financial year in the North West section of the Shire. The gravel sheetting program will see road widening, gravel sheetting, clearing of off shoots and upgrades to culverts and drainage systems on various roads.

\$462,964

Floodway Upgrades – Council in the 2015/2016 financial year were successful in receiving funding from the Federal Government to fix culverts/floodways damaged by an acknowledged rain event. Council last year completed two of these culvert/floodways in Stone Giles Road and Johns Road. In 2016/2017 Council will be working on two (2) culverts at Deepwell Road, Wallatin Road, Durakoppin Road and Nanyanine Road. The upgrade will include rockwalling on both the up and down stream sides and a 40m Concrete Floodway.

\$311,800

Shire of Kellerberrin 2016/2017 - Capital Program

The Major Plant items included within the 2016/2017 Budget include:-

- | | |
|---|------------|
| ○ Purchase of F.L. truck, trailer, & dolly (currently Leased) | \$ 191,142 |
| ○ Purchase of Road Crew Isuzu truck | \$ 55,000 |

The Capital items included within the 2016/2017 Budget include:-

- | | |
|---|--------------|
| ○ CEACA - Construction of 14 houses including head works | \$ 4,200,000 |
| ○ Centenary Park - Construction of new Playground and Skate Park | \$ 808,000 |
| ○ Depot Office | \$ 25,000 |
| ○ Caravan Park - Install BBQ are and Patio | \$ 11,000 |
| ○ Hockey Oval Lighting - Installation of two new centre light poles | \$ 35,000 |
| ○ Swimming Pool - Replacing damaged Solar Heating System | \$ 32,000 |
| ○ Hinckley Street Extension - Subdivision application for extension | \$ 25,000 |

Council will also be undertaking minor Capital improvements which consist of the following:

- Kellerberrin Memorial Hall Blinds
- Rec Centre Fencing
- Replacing oval lighting boxes (Rusted away)
- Ex-Golf Club upgrade with Reverse Cycle A/C and rails and ramps throughout.

Council is pleased with its ability to continually provide additional services and facilities to its residents for the coming financial year. I trust that the Community will agree with Council in the provision of value through your rates being expended throughout the Community on these projects, facilities and services.

Over the last four to five years, the Shire of Kellerberrin has seen some major changes and improvements. Major projects such as the Recreation and Leisure Centre, the new Industrial land, the relocation of the Caravan Park and the development of Restdown Estate have all contributed to vibrancy of our community. New projects such as the Upgrade to Centenary Park and the introduction of new Universal Independent Living Units will continue to have a positive effect on our community.

Council continues to work hard to improve its delivery of services and initiate and develop projects within the region. This task continues to be made difficult by increasing compliance and cost shifting from the State Government upon Local Government.

Cr Rodney Forsyth

PRESIDENT

2016/17 BUDGET AT A GLANCE

Works Program

Roadworks (Capital)	\$1,777,569
Roadworks (Maintenance)	\$ 460,790
Footpath Construction	\$ 62,218

Replacement of Plant – Net Payments/Changeovers

F.L. truck, trailer, & dolly (currently Leased)	\$ 191,142
Administration Vehicles – (KE1 & KE002)	\$ 9,146
Works Vehicle – (KE2)	\$ 6,768
Doctors & MDS Vehicles – (KE 00 & KE003)	\$ 35,254
Road Crew Isuzu truck	\$ 55,000

Other Major Projects

CEACA Seniors Housing Project	\$ 4,200,000
Redevelopment of Centenary Park	\$ 808,000
Shed & Connect Emergency Generator Rec Centre	\$ 70,000
Building Renewals & Repairs	\$ 113,800

Cr Rodney Forsyth
PRESIDENT

GENERAL ASSISTANCE PROVIDED TO COMMUNITY ORGANISATIONS

Functions and Entertainment

Kellerberrin Men's Shed	\$ 550
Kellerberrin CRC	\$ 2,870
Doodlakine Community Committee	\$ 2,000
Doodlakine Bowling Club	\$ 3,000
Kellerberrin District High School – Dux of School Award	\$ 100
Kellerberrin & Districts Agricultural Society – Award Sponsorship	\$ 100
Merredin Senior High School - Chaplaincy Program	\$ 300
Eastern Districts Display Committee – Perth Royal Show	\$ 350
Central Wheatbelt Harness Racing Club	\$ 3,000
Kellerberrin Agricultural Society – Sponsorship of Show	\$ 3,000

Law, Order and Public Safety

Brigade & Fire Prevention Expenses	\$ 32,400
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Other Health

Medical Officer – Housing & Vehicle – Operating Maintenance Costs	\$ 10,290
Medical Centre & Gardens – Operating Maintenance Costs	\$ 17,600

Education and Welfare

Kellerberrin's Children Centre – Operating Costs	\$ 12,010
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Community Amenities

Natural Resource Management Projects and Consultants	\$ 23,250
Community Bus	\$ 6,000

Recreation and Culture

Swimming Pool Maintenance	\$ 179,200
Greater Sports Ground (includes managers contribution of \$20,000)	\$ 361,680
Community Resource Centre / Library Contribution	\$ 15,000
Information Bay Contribution	\$ 5,000

SHIRE OF KELLERBERRIN
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

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SHIRE OF KELLERBERRIN

STATEMENT OF COMPREHENSIVE INCOME

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
REVENUE				
Rates	8	1,855,536	1,750,737	1,742,587
Operating Grants, Subsidies		2,054,298	1,093,270	1,124,161
Contributions		298,392	292,261	311,865
Fees and Charges	11	476,347	562,283	557,885
Interest Earnings	2(a)	32,320	33,687	33,700
Other Revenue		55,596	54,865	37,150
		<u>4,772,489</u>	<u>3,787,102</u>	<u>3,807,348</u>
EXPENSES				
Employee Costs		(1,847,568)	(1,867,979)	(1,613,485)
Materials and Contracts		(763,757)	(943,963)	(1,190,205)
Utilities		(292,001)	(298,615)	(318,719)
Depreciation	2(a)	(2,088,558)	(2,030,611)	(2,014,216)
Interest Expenses	2(a)	(92,128)	(101,847)	(111,301)
Insurance		(155,765)	(169,857)	(197,602)
Other Expenditure		(79,949)	(67,102)	(96,050)
		<u>(5,319,725)</u>	<u>(5,479,973)</u>	<u>(5,541,578)</u>
		<u>(547,237)</u>	<u>(1,692,871)</u>	<u>(1,734,230)</u>
Non -Operating Grants, Subsidies		5,643,700	1,146,232	2,219,031
Profit on Asset Disposals	4	21,464	17,179	8,354
Loss on Asset Disposals	4	(9,978)	(287,032)	(9,501)
		<u>5,107,949</u>	<u>(816,492)</u>	<u>483,654</u>
NET RESULT				
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME				
		<u>5,107,949</u>	<u>(816,492)</u>	<u>483,654</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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

SHIRE OF KELLERBERRIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2017

NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)			
Governance	25,934	28,396	11,234
General Purpose Funding	3,810,879	2,755,004	2,780,737
Law, Order, Public Safety	35,444	40,977	32,580
Health	6,416	6,342	7,300
Education and Welfare	5,200	0	0
Housing	0	2,186	0
Community Amenities	130,692	143,488	123,768
Recreation and Culture	101,548	97,093	120,646
Transport	179,565	161,074	167,935
Economic Services	73,408	76,701	68,577
Other Property and Services	403,405	480,669	494,571
	<u>4,772,489</u>	<u>3,791,929</u>	<u>3,807,348</u>
EXPENSES (Refer Notes 1,2 & 14)			
Governance	(587,447)	(533,834)	(468,112)
General Purpose Funding	(176,957)	(152,563)	(253,439)
Law, Order, Public Safety	(102,404)	(107,904)	(61,477)
Health	(147,814)	(137,803)	(162,192)
Education and Welfare	(11,051)	(15,346)	(19,118)
Housing	0	(1,021)	0
Community Amenities	(446,194)	(451,285)	(453,430)
Recreation & Culture	(1,030,848)	(1,017,409)	(1,012,095)
Transport	(2,048,482)	(2,045,454)	(2,431,998)
Economic Services	(344,567)	(334,127)	(302,089)
Other Property and Services	(333,833)	(591,345)	(266,327)
	<u>(5,229,598)</u>	<u>(5,388,090)</u>	<u>(5,430,277)</u>
FINANCE COSTS (Refer Notes 2 & 5)			
Governance	0	0	0
General Purpose Funding	0	0	(4,000)
Community Amenities	0	(259)	(360)
Recreation & Culture	(80,828)	(84,868)	(93,454)
Transport	(4,370)	(5,195)	(6,693)
Other Property and Services	(4,930)	(6,388)	(6,794)
	<u>(90,128)</u>	<u>(96,711)</u>	<u>(111,301)</u>
NON-OPERATING GRANTS, SUBSIDIES CONTRIBUTIONS			
General Purpose Funding	0	18,523	0
Law and Order	0	10,000	5,500
Housing	3,819,200	0	243,200
Recreation and Culture	628,000	0	849,000
Transport	1,196,500	1,107,709	1,121,331
Other Property and Services	0	10,000	0
	<u>5,643,700</u>	<u>1,146,232</u>	<u>2,219,031</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)			
Governance	15,927	5,531	6,569
Health	(9,978)	(100)	0
Recreation & Culture	0	(270,228)	(9,501)
Transport	5,537	(11,877)	1,785
Other Property	0	6,822	0
	<u>11,486</u>	<u>(269,852)</u>	<u>(1,147)</u>
NET RESULT	<u>5,107,949</u>	<u>(816,492)</u>	<u>483,654</u>
Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	<u><u>5,107,949</u></u>	<u><u>(816,492)</u></u>	<u><u>483,654</u></u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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

**SHIRE OF KELLERBERRIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	7	162,000	571,195	1,065,502
REVENUES	1,2			
Governance		37,420	28,396	17,803
General Purpose Funding		1,955,343	1,022,790	1,038,150
Law, Order, Public Safety		35,444	50,977	38,080
Health		6,416	6,342	7,300
Education and Welfare		5,200	0	0
Housing		3,819,200	2,186	243,200
Community Amenities		130,692	143,488	123,768
Recreation and Culture		729,548	97,093	969,646
Transport		1,376,065	1,268,783	1,291,051
Economic Services		73,408	76,701	68,577
Other Property and Services		403,405	490,669	494,571
		8,572,139	3,187,424	4,292,146
	1,2			
Governance		(587,447)	(533,834)	(468,112)
General Purpose Funding		(176,957)	(152,563)	(257,439)
Law, Order, Public Safety		(102,404)	(107,904)	(61,477)
Health		(147,814)	(137,803)	(162,192)
Education and Welfare		(11,051)	(15,346)	(19,118)
Housing		0	(1,021)	0
Community Amenities		(446,194)	(451,544)	(453,790)
Recreation & Culture		(1,111,676)	(1,102,277)	(1,105,549)
Transport		(2,052,853)	(2,050,649)	(2,448,192)
Economic Services		(349,497)	(334,127)	(302,089)
Other Property and Services		(333,833)	(597,733)	(273,123)
		(5,319,725)	(5,484,800)	(5,551,081)
Non-Cash Expenditure and Revenue Excluded from Budget				
(Profit)/Loss on Asset Disposals	4	(11,486)	269,852	1,147
Movement in Accrued Interest		0	0	0
Movement in Accrued Salaries and Wages		0	0	0
Movement in Employee Benefit Provisions		0	0	0
Depreciation on Assets	2(a)	2,088,558	2,030,611	2,014,216
Amount Attributable to operating activities		2,077,072	2,300,463	2,015,363
Investing Activities -Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(4,322,000)	(32,534)	(123,117)
Purchase Plant and Equipment	3	(477,566)	(358,393)	(356,397)
Purchase Furniture and Equipment	3	(34,500)	(40,739)	(54,229)
Purchase Infrastructure Assets - Roads	3	(1,839,787)	(1,318,553)	(1,543,929)
Purchase Infrastructure Assets - Other	3	(915,268)	(226,317)	(1,462,855)
Proceeds from Disposal of Assets	4	174,256	0	114,674
Amount Attributable to investing activities		(7,414,865)	(1,976,536)	(3,425,853)
Financing Activities				
Repayment of Debentures	5	(101,938)	(96,028)	(105,664)
Proceeds from New Debentures	5	380,800	0	0
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(211,018)	(90,454)	(33,000)
Transfers from Reserves (Restricted Assets)	6	0	0	0
Amount Attributable to financing activities		67,844	(186,482)	(138,664)
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	0	0
Add Rates Raised	8	1,855,536	1,750,737	1,742,587
Amount Required to be Raised from Rates		0	162,000	0

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

SHIRE OF KELLERBERRIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,855,536	1,750,737	1,739,587
Operating Grants, Subsidies		2,351,837	1,724,129	1,124,161
Contributions and reimbursements		298,392	292,261	311,865
Fees and Charges		476,347	562,283	1,407,885
Interest Earnings		32,320	33,687	33,700
Goods and Services Tax		0	0	0
Other		55,596	54,865	37,150
		<u>5,070,028</u>	<u>4,417,961</u>	<u>4,654,348</u>
Payments				
Employee Costs		(1,847,568)	(1,867,979)	(1,623,485)
Materials and Contracts		(984,756)	(943,963)	(990,205)
Utilities (gas, electricity, water, etc)		(292,001)	(298,615)	(318,720)
Insurance		(155,765)	(101,847)	(197,602)
Interest		(92,128)	(169,857)	(111,301)
Goods and Services Tax		0	0	0
Other		(79,949)	(67,102)	(76,050)
		<u>(3,452,166)</u>	<u>(3,449,362)</u>	<u>(3,317,363)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,617,862</u>	<u>968,599</u>	<u>1,336,985</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(4,818,938)	(431,666)	(533,743)
Payments for Construction of Infrastructure	3	(2,755,055)	(1,544,870)	(3,006,784)
Grants/Contributions for the Development of Assets		5,643,700	1,146,232	2,219,031
Proceeds from Sale of Plant & Equipment	4	174,256	0	114,674
Proceeds from Sale of Land Held for Resale		0	0	0
Net Cash Used in Investing Activities		<u>(1,756,037)</u>	<u>(830,304)</u>	<u>(1,206,822)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(101,938)	(96,028)	(105,664)
Proceeds from New Debentures	5	380,800	0	0
Net Cash Provided By (Used In) Financing Activities		<u>278,862</u>	<u>(96,028)</u>	<u>(105,664)</u>
Net Increase (Decrease) in Cash Held		140,687	42,267	24,499
Cash at Beginning of Year		614,132	571,195	561,741
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>754,819</u></u>	<u><u>613,462</u></u>	<u><u>586,240</u></u>

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

**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

All Funds through which the Council 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 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government 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.

(e) 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.

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

(g) 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 the statement of financial position.

(h) 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.

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Land Under Roads

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

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

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

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

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

Depreciation

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (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 - slab	20 years
Footpaths - concrete	50 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing. However if seen fit by the DCEO these assets may be capitalised.

(k) Fair Value of Assets and Liabilities

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

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

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

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Council 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.

(r) 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 Council's operational cycle. In the case of liabilities where the Council 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 Council's intentions to release for sale.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	24,000	24,000	22,000
Other Services	2,000	1,570	2,000
 Depreciation			
<u>By Program</u>			
Governance	62,010	53,491	49,105
Law, Order, Public Safety	52,945	51,654	14,650
Health	19,456	18,982	17,609
Education and Welfare	4,551	4,440	4,000
Housing	43,150	42,097	30,389
Community Amenities	16,955	16,541	7,074
Recreation and Culture	390,671	381,143	216,954
Transport	1,281,105	1,249,859	1,469,859
Economic Services	22,575	22,025	9,224
Other Property and Services	195,139	190,379	195,352
	<u>2,088,558</u>	<u>2,030,611</u>	<u>2,014,216</u>
 <u>By Class</u>			
Land and Buildings	312,811	304,206	268,047
Furniture and Equipment	36,890	35,954	38,390
Plant and Equipment	335,608	326,447	273,074
Roads	1,179,802	1,149,563	1,298,355
Footpaths	13,176	10,904	22,800
Drainage	10,687	8,475	17,500
Public Facilities	0	0	0
Other Infrastructure (public facilities)	199,584	195,052	96,050
	<u>2,088,558</u>	<u>2,030,601</u>	<u>2,014,216</u>
 Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	90,128	96,711	107,301
- Interest on Account	2,000	92	4,000
	<u>92,128</u>	<u>96,802</u>	<u>111,301</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	12,294	8,214	15,000
- Other Funds	8,760	14,572	5,250
Other Interest Revenue (<i>refer note 13</i>)	11,266	10,902	13,700
	<u>32,321</u>	<u>33,688</u>	<u>33,950</u>

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

SHIRE OF KELLERBERRIN COMMUNITY VISION AND COUNCIL'S ROLE

The community's vision for the future is based on there interlinked elements:

To welcome diversity, culture and industry, promote a safe and prosperous community with a rich, vibrant and sustainable lifestyle for all to enjoy

Council's role in achieving the vision is:

To provide proactive leadership to protect the future of our district, in partnership with the community.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: 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

Objective: To collect revenue to allow for the provision of services

Activities: Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community

Activities: Supervision of various by-laws, fire prevention, emergency services and animal control

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control, immunisation services.

EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas

Activities: Provision of Pre School Facilities

COMMUNITY AMENITIES

Objective: Provide services required by the community

Activities: 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

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, aquatic centre, recreation centre, reserves and parks, library.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance, licensing services and airstrip maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing

Activities: The regulation and provision of tourism, area promotion, building control, sale yards, noxious weeds, vermin control and standpipes.

OTHER PROPERTY & SERVICES

Activities: Private works operations, plant repairs and operations costs.

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

3. ACQUISITION OF ASSETS	2016/17 Budget \$
<u>By Program</u>	
Governance	
IT, PC, A.Con, CCTV, GenSet, Renew/ replace	31,500
Motor Vehicles	112,402
Health	
Motor Vehicles	69,254
Housing	
CEACA Seniors Housing Project	4,200,000
Community Amenities	
Caravan park bbq area & patio	11,000
Recreation and Culture	
Building Renewals	90,000
Centennial Park Upgrade	808,268
Hockey Oval Lighting	10,000
Oval Electrical Boxes	12,000
Bowling Green Water Supply	2,000
Rec Centre Renewals	5,000
Rec Centre Fencing	10,000
Swimming Pool Solar Panels	32,000
Kellerberrin Hall Blinds	3,000
Transport	
Roads Program	1,839,787
Motor Vehicle	49,768
FL Truck Trailer & Dolly	191,142
Isuzu Truck	55,000
Depot Bunding	5,000
Depot Floor Renewal	2,000
Depot (transportable office)	25,000
Hinckley St Extension	25,000
	<u>7,589,121</u>

3. ACQUISITION OF ASSETS (Cont)	2016/17 Budget \$
<u>By Class</u>	
Land and Buildings	4,322,000
Plant and Equipment	477,566
Furniture and Equipment	34,500
Infrastructure - Roads	1,777,569
Infrastructure - Footpaths	62,218
Infrastructure - Drainage	0
Infrastructure - Other (public facilities)	915,268
	<u>7,589,121</u>

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

- Plant and Equipment
- Capital Expenditure Spread sheet

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016/17

DISPOSALS OF ASSETS

4.

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

<u>By Program</u>	Net Book Value		Sale Proceeds	Profit(Loss)
	2016/17 BUDGET \$		2016/17 BUDGET \$	2016/17 BUDGET \$
Governance				
KE 1 (Toyota Prado)	51,557		59,100	7,543
KE002 (Holden Caprice)	35,771		44,156	8,385
	87,329		103,256	15,927
Health				
KE 003 (Ford Falcon)	18,725		14,000	(4,725)
KE 00 (Ford Falcon)	19,253		14,000	(5,253)
	37,978		28,000	(9,978)
Transport				
KE 2 (Ford Territory)	37,463		43,000	5,537
	37,463		43,000	5,537
	162,770		174,256	11,486

<u>By Class</u>	Net Book Value		Sale Proceeds	Profit(Loss)
	2016/17 BUDGET \$		2016/17 BUDGET \$	2016/17 BUDGET \$
Plant & Equipment	162,770		174,256	11,486
	162,770		174,256	11,486

Summary

	2016/17 BUDGET \$
Profit on Asset Disposals	21,464
Loss on Asset Disposals	(9,978)
	11,486

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE PERIOD ENDING 30 JUNE 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Loan No	Particulars	Principal 01/07/2016	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
	Community Amenities											
112	Purchase of Iris Litis	-		27-Feb-16	130,000	6.04%	-	-	-	-	-	259
	Recreation & Culture											
118	Recreation Centre Construction	1,288,563		30-Jun-31	1,500,000	6.37%	53,189	49,931	1,235,374		80,828	84,868
	Transport											
116A	Purchase of New Grader (John Deere 670D)	89,810		30-Apr-19	250,000	5.51%	28,314	26,807	61,496		4,370	5,195
	Other Property and Services											
117	New 3 x 2 Residence Leake Street, Kellerberrin	89,310		29-Jun-20	190,000	5.85%	20,435	19,290	68,875		4,930	6,388
New	New 14 CEACA Units Kellerberrin		380,800									
		1,467,683	380,800		2,070,000	0	101,938	96,028	1,365,745	0	90,128	96,711

INTEREST PER PROGRAM

Amount

Loan No

Comm Amenities	105081	0	112
Recreation and Leisure	113081	80,828	118
Transport	122081	4,370	116A
Other Property & Services	148081	4,930	117
		<u>90,128</u>	

Note ****

- (a) New Debentures - 2016/17 - The Shire of Kellerberrin has budgeted for a new debenture of \$380,800 for the Year. These funds will be used to construct 14 CEACA units in Kellerberrin.
- (b) Unspent Debentures
Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.
- (c) Overdraft
Council utilised its overdraft facility in 2015/16 of \$500,000 with the National Australia Bank
- (d) All loan repayments will be financed by general purpose funding.

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Plant Replacement Reserve			
Opening Balance	138	39,537	39,537
Amount Set Aside / Transfer to Reserve	65,000	0	0
Amount Used / Transfer from Reserve	0	(39,399)	0
	65,138	138	39,537
(b) Long Service Leave Reserve			
Opening Balance	21,118	21,118	21,118
Amount Set Aside / Transfer to Reserve	20,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	41,118	21,118	21,118
(c) Information Technology Reserve			
Opening Balance	0	0	6,087
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(6,087)
	0	0	0
(d) Special Projects Reserve			
Opening Balance	43,036	0	0
Amount Set Aside / Transfer to Reserve	36,018	43,036	43,037
Amount Used / Transfer from Reserve	0	0	0
	79,054	43,036	43,037
(e) Lake Baandee Reserve			
Opening Balance	0	0	217
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(217)
	0	0	0
(f) Child Health Fund Reserve			
Opening Balance	0	0	3,234
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(3,234)
	0	0	0
(g) Community Bus Reserve			
Opening Balance	63,334	43,334	43,334
Amount Set Aside / Transfer to Reserve	0	20,000	20,000
Amount Used / Transfer from Reserve	0	0	0
	63,334	63,334	63,334
(h) Housing Reserve (building reserve)			
Opening Balance	57,619	57,619	57,619
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	57,619	57,619	57,619
(i) UHF Repeater Reserve			
Opening Balance	0	0	2,380
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(2,380)
	0	0	0

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
6. RESERVES (cont)			
Cash Backed Reserves			
(j) History Book Reserve			
Opening Balance	0	0	19,200
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(19,200)
	<u>0</u>	<u>0</u>	<u>0</u>
(k) Swimming Pool Reserve			
Opening Balance	301,930	254,512	254,512
Amount Set Aside / Transfer to Reserve	90,000	47,418	35,000
Amount Used / Transfer from Reserve	0	0	0
	<u>391,930</u>	<u>301,930</u>	<u>289,512</u>
(l) Youth Reserve			
Opening Balance	0	0	11,919
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(11,919)
	<u>0</u>	<u>0</u>	<u>0</u>
(m) Sport and Recreation Reserve			
Opening Balance	21,500	19,500	19,500
Amount Set Aside / Transfer to Reserve	0	2,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>21,500</u>	<u>21,500</u>	<u>19,500</u>
(n) Pathways Reserve			
Opening Balance	1,044	23,044	23,044
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	(22,000)	(22,000)
	<u>1,044</u>	<u>1,044</u>	<u>1,044</u>
Total Cash Backed Reserves	<u>720,737</u>	<u>509,719</u>	<u>534,701</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Back Reserves			
Transfers to Reserves			
Plant Replacement Reserve	65,000	39,399	0
Long Service Leave Reserve	20,000	0	0
Information Technology Reserve	0	0	0
Special Projects Reserve	36,018	43,036	43,037
Lake Baandee Reserve	0	0	0
Child Health Fund Reserve	0	0	0
Community Bus Reserve	0	20,000	20,000
Housing Reserve (building reserve)	0	0	0
UHF Repeater Reserve	0	0	0
History Book Reserve	0	0	0
Swimming Pool Reserve	90,000	47,418	35,000
Youth Reserve	0	0	0
Sport and Recreation Reserve	0	2,000	0
Pathways Reserve	0	0	0
	<u>211,018</u>	<u>151,853</u>	<u>98,037</u>
Transfers from Reserves			
Plant Replacement Reserve	0	(39,399)	0
Long Service Leave Reserve	0	0	0
Information Technology Reserve	0	0	(6,087)
Special Projects Reserve	0	0	0
Lake Baandee Reserve	0	0	(217)
Child Health Fund Reserve	0	0	(3,234)
Community Bus Reserve	0	0	0
Housing Reserve	0	0	0
UHF Repeater Reserve	0	0	(2,380)
History Book Reserve	0	0	(19,200)
Swimming Pool Reserve	0	0	0
Youth Reserve	0	0	(11,919)
Sport and Recreation Reserve	0	0	0
Pathways Reserve	0	(22,000)	(22,000)
	<u>0</u>	<u>(61,399)</u>	<u>(65,037)</u>
Total Transfer to/(from) Reserves	<u>211,018</u>	<u>90,454</u>	<u>33,000</u>

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

**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17**

6. RESERVES (Continued)

Plant Replacement Reserve

- to be used for the future purchase of plant and machinery.

Housing Reserve

- to be used for the provision of staff housing.

Special Projects Reserve

- to be used in the funding of Special Projects

Community Bus Reserve

- to subsidise the replacement of the Community Bus

Long Service Leave Reserve

- to be used to fund employees' long service leave.

UHF Repeater Reserve

- to be used for the repair/replacement of the UHF
- Repeater System

Pathways Reserve

- to be used for the construction of new pathways

History Book Reserve

- to be used for the production of the Shire of Kellerberrin
- History Book and Database

Youth Development Reserve

- to be used to provide/improve facilities and assisting the
- youth of the Shire of Kellerberrin

Swimming Pool Reserve

- to be used to improve the Swimming Pool facilities

Child Health Fund Reserve

- to assist in delivering child health services

Sport and Recreation Reserve

- to provide sporting and recreation amenities

Information Technology

- to provide information technology equipment for Council operations

Lake Baandee Reserve

- to provide for upgrade & upkeep of Lake Baandee Infrastructure

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

	2016/17 Budget \$	2015/16 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	34,082	104,414
Cash - Reserves	720,737	509,719
Receivables	58,764	349,634
Inventories	8,972	8,972
	<u>822,555</u>	<u>972,739</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	(402,168)	(601,371)
NET CURRENT ASSET POSITION	420,387	371,369
Less: Cash - Reserves	(720,737)	(509,719)
Add: Current Liabilities not expected to be cleared at end of year	300,350	300,350
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>162,000</u></u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Ratable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
General Rate								
GRV Kellerberrin Residential	0.127237	327	2,660,271	338,485	0	0	338,481	320,781
GRV Other Residential	0.127237	7	46,240	5,883	0	0	5,883	5,630
GRV Kellerberrin Commercial	0.127237	25	360,748	45,900	0	0	45,900	41,425
GRV Other Commercial	0.127237	2	21,060	2,680	0	0	2,680	2,564
UV Rural	0.022133	283	61,591,000	1,363,194	-	0	1,363,194	1,291,651
Rate Adjustments								
Sub-Totals		644	64,679,319	1,756,142	-	0	1,756,138	1,662,052
Minimum Rates	Minimum \$							
GRV Kellerberrin Residential	678.00	60	81,412	40,680	0	0	40,680	43,200
GRV Other Residential	678.00	23	31,564	15,594	0	0	15,594	15,525
GRV Kellerberrin Commercial	678.00	32	80,232	21,696	0	0	21,696	22,275
GRV Other Commercial	678.00	3	5,370	2,034	0	0	2,034	2,025
UV Rural	678.00	49	695,100	33,222	0	0	33,222	31,725
UV Mining Tenements	678.00	1	2,656	678	0	0	678	675
Sub-Totals		168	896,334	113,904	0	0	113,904	115,425
Specified Area Rates (Refer note 9)							1,870,042 0 0	1,777,477 0 0
							1,870,042	1,777,477
Ex-Gratia Rates							22,894	22,329
Rounding							0	0
Discounts							(37,400)	(49,069)
Totals							1,855,536	1,750,736

All land except exempt land in the SHIRE OF KELLERBERRIN is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17**

9. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Not applicable

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Not applicable

	2016/17 Budget \$	2015/16 Actual \$
11. FEES & CHARGES REVENUE		
Governance	4,000	4,000
General Purpose Funding	67,472	61,052
Law, Order, Public Safety	6,864	6,793
Health	6,416	6,342
Education and Welfare	5,200	0
Housing	0	0
Community Amenities	110,022	128,135
Recreation & Culture	21,772	22,417
Transport	7,297	7,189
Economic Services	72,401	73,350
Other Property & Services	174,902	210,708
	<u>476,347</u>	<u>519,985</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2016/17 FINANCIAL YEAR**

A discount of 2% of the current rates levied (excludes service charges) will be offered to rate payers whose payment of the full amount owing, including arrears, and service charges is received on or before 2nd September 2016 or 35 days after the date of service appearing on the rate notice.

The discount will not apply to interim rates issued after the billing date. The total value of the discount is estimated to be \$37,400

An Incentive scheme is in place for early payment of rates within the above discounted period. Incentives offered for this year by Council are as follows.

- *Kellerberrin Farmers Co-op : \$100 Gift Voucher*
- *Crowne Plaza : 1 nights accommodation including buffet breakfast for 2 in the Gusti Restaurant*
- *Sorrento Beach Resort : 2 nights accommodation in a Family 2 Bedroom Apartment*
- *Assured Ascot Quays Apartment Hotel : 1 nights accommodation in a Superior one Bedroom Apartment and Breakfast for 2 at 150 EAST bar/kitchen*
- *Metro Hotel : 1 night accommodation including breakfast*
- *Rockingham Wild Encounters : 2 x Adult tickets to Penguin and Sea Lion Cruise*
- *Seasons of Perth : 1 nights accommodation for 2 people including breakfast at Citro Restaurant*
- *DKT : \$100 Gift Voucher*
- *WASO : 2 Double passes to Asher Finch & WASO - Stuart Skelton Sings Wagner*
- *Lake Charlotte: \$100 Gift Voucher*
- *Perth Ambassador Hotel : 2 nights weekend stay for 2 people including buffet breakfast*
- *Kellerberrin Bakery and Pie Shop : Free Bread for 12 months. Maximum 4 loaves per week*
- *Kellerberrin Districts Club Inc. : \$100 Gift Voucher*
- *Black Swan State Theatre Company : 2 x tickets to Tartuffe at the State Theatre Centre*
- *Pagoda Resort and Spa : 1 nights accommodation including Breakfast at Waterfall Restaurant and Bar*

The above is at no cost to council.

**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17**

13. INTEREST CHARGES AND INSTALMENTS FEES - 2016/17 FINANCIAL YEAR

An interest rate of 11% per annum calculated daily will be charged on all rate payments which are in arrears. It is estimated this will generate income of \$9,000.
Four separate option plans will be available to ratepayers for payment of their rates.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 2nd September 2016 or 35 days after the date of service appearing on the rate notice. See note 12 for discount provisions under this option.

Option 2 (2 Instalments)

First instalment to be received on or before 2nd September 2016, 35 days after the date of service appearing on the rate notice and including all arrears and half of the current rates and service charges. The Second instalment will be due on the 11th November 2016

Option 3 (4 Instalments)

First instalment to be received on or before 2nd September 2016, 35 days after the date of service appearing on the rate notice and including all arrears and quarter of the current rates and service charges.

The Second instalment to be made before the 11th November 2016.

The Third instalment to be made before the 13th January 2017.

The Fourth instalment to be made before the 17th March 2017.

Instalment Costs

The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee on \$5 for each instalment notice. (i.e. \$15 for option 3)

Option 4 (Special Arrangement)

Arrangements made prior to 2nd September 2016 as per approved payment arrangement to ensuring rates are paid in full as soon as possible with final payment being no later than 30th June 2017.

The total revenue from the imposition of the interest and administration charge under these option is estimated at \$13,066 and is dissected as follows:

	2016/17 Budget \$
Administration Charges	1,800
Instalment Interest Charges	1,800
Non Payment Penalty Interest	9,000
Non Payment ESL Charges - Penalty Interest	466
	<u>13,066</u>

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

	2016/17 Budget \$	2015/16 Actual \$
14. COUNCILLORS' REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	20,350	16,050
President's Allowance	5,000	2,000
Travelling Expenses	3,850	3,400
	<u>29,200</u>	<u>21,450</u>

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - Unrestricted	34,082	104,414	31,539
Cash - Restricted	720,737	509,718	534,701
	<u>754,819</u>	<u>614,132</u>	<u>566,240</u>

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

Plant Replacement Reserve	65,138	138	39,537
Long Service Leave Reserve	41,118	21,118	21,118
Information Technology Reserve	0	0	0
Special Project Reserve	79,054	43,036	43,037
Lake Baandee Reserve	0	0	0
Child Health Fund Reserve	0	0	0
Community Bus Reserve	63,334	63,334	63,334
Housing Reserve	57,619	57,619	57,619
UHF Repeater Reserve	0	0	0
History Book Reserve	0	0	0
Swimming Pool Reserve	391,930	301,930	289,512
Youth Reserve	0	-	-
Sport and Recreation Reserve	21,500	21,500	19,500
Pathways Reserve	1,044	1,044	1,044
	<u>720,737</u>	<u>509,718</u>	<u>534,701</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Profit or Loss/Result

Net Profit or Loss/Result	5,107,949	(816,492)	483,654
Depreciation	2,088,558	2,030,611	2,014,216
(Profit)/Loss on Sale of Asset	(11,486)	269,852	1,147
(Increase)/Decrease in Receivables	337,548	956,522	1,259,067
(Increase)/Decrease in Inventories	0	0	7932
Increase/(Decrease) in Payables	(261,006)	(325,663)	(220,000)
Increase/(Decrease) in Employee Provisions	0	0	10,000
Increase/(Decrease) in Other Movements	0	0	0
Grants/Contributions for the Development of Assets	0	0	0
	<u>(5,643,700)</u>	<u>(1,146,232)</u>	<u>(2,219,031)</u>
Net Cash from Operating Activities	<u>1,617,862</u>	<u>968,598</u>	<u>1,336,985</u>

(c) Credit Standby Arrangements

Bank Overdraft limit	500,000	500,000	500,000
Bank Overdraft at Balance Date	0	0	0
Total Amount of Credit Unused	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2016/17

16. TRUST FUNDS

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

Detail	Balance 1/07/15 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/16 \$
Police Licencing	7,168	770,742	(775,253)	2,657
Pre-paid Rates Receipts	22,500	25,652	(22,500)	25,652
MCS. Bond - Quarry	13,839	0	(13,839)	0
BCITF Levy	0	4,316	(4,271)	45
Builing Services Levy	0	3,362	(3,238)	123
Community Bus Bond	3,000	1,200	(1,200)	3,000
Housing Bonds	1,464	740	(500)	1,704
Cuolahan/Cottle Room Bond	4,550	650	(600)	4,600
Hall Bonds	1,840	2,100	(1,700)	2,240
Equipment Hire	0	250	(250)	0
Unclaimed Monies Account	407	2,333	(205)	2,535
Key Bond	6,795	2,750	(1,050)	8,495
Nomination Deposits	0	320	(320)	0
Donations	0	123	(123)	0
Bushfire Brigade Funds	0	327	0	327
Football Club Monies	6,973	0	0	6,973
	<u>68,536</u>	<u>814,865</u>	<u>(825,050)</u>	<u>58,351</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will take place during 2016/17.

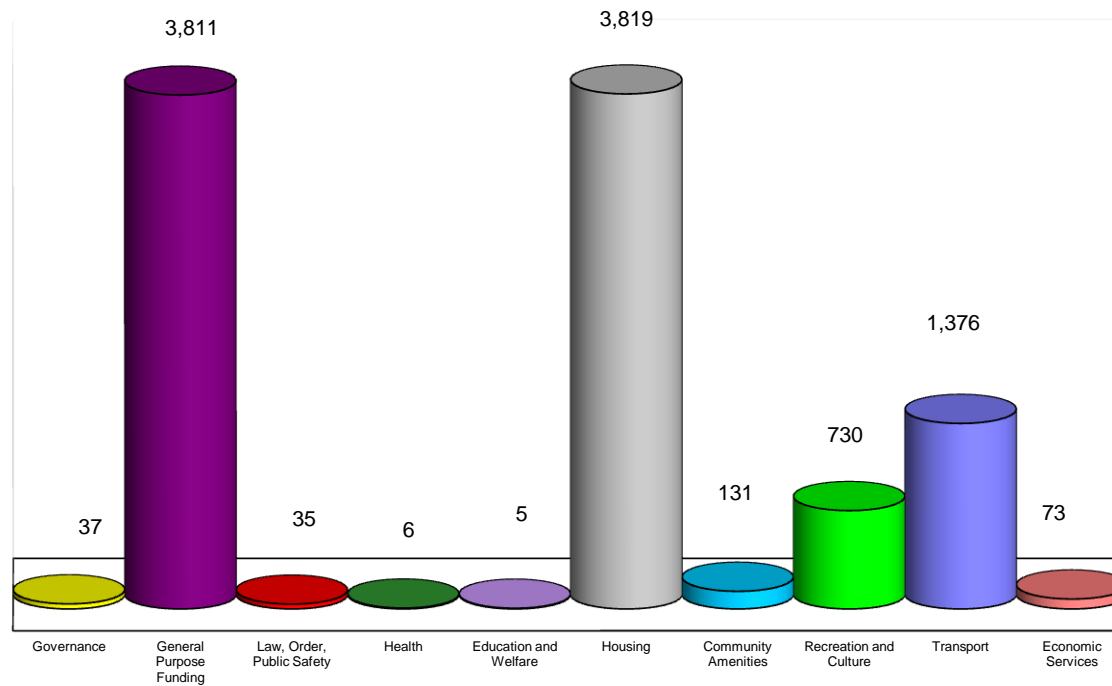
18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council do not anticipate to undertake any major land transactions during the year ended 30 June 2017.

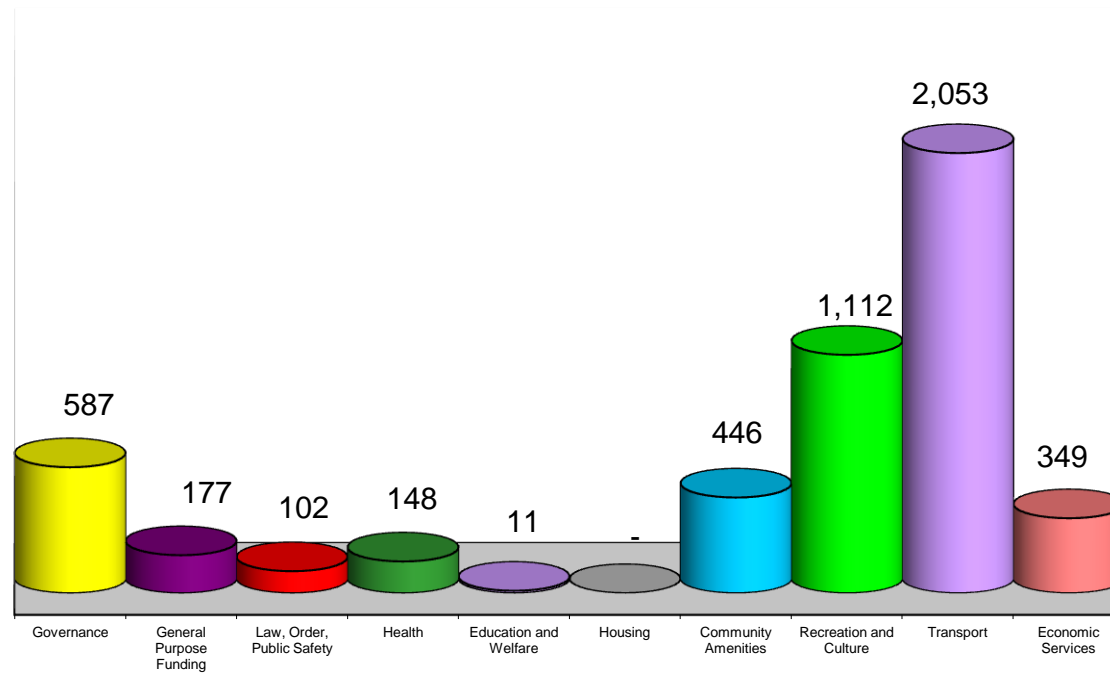
19. INTERESTS IN JOINT ARRANGEMENTS

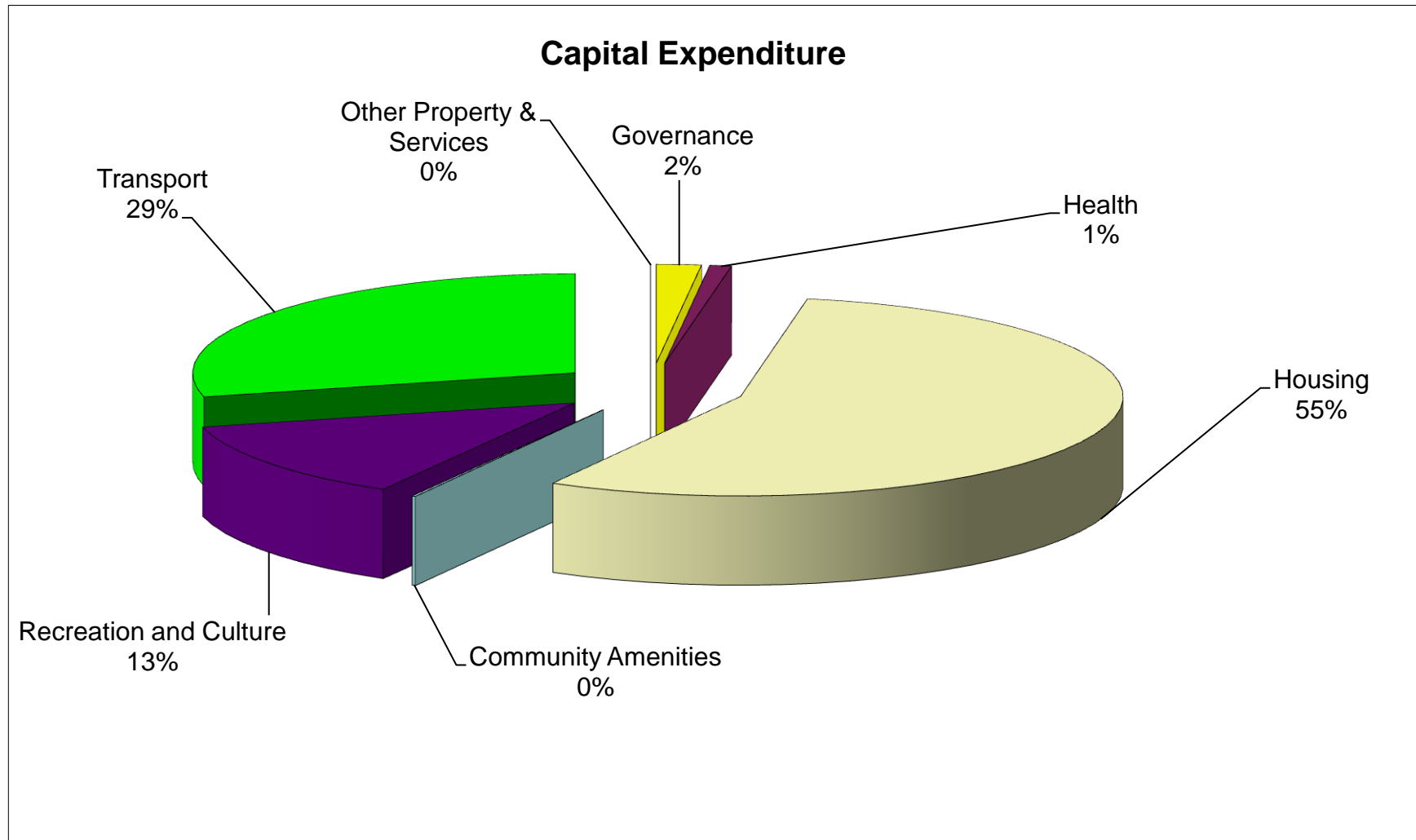
Not applicable

Operating Income (\$,000)

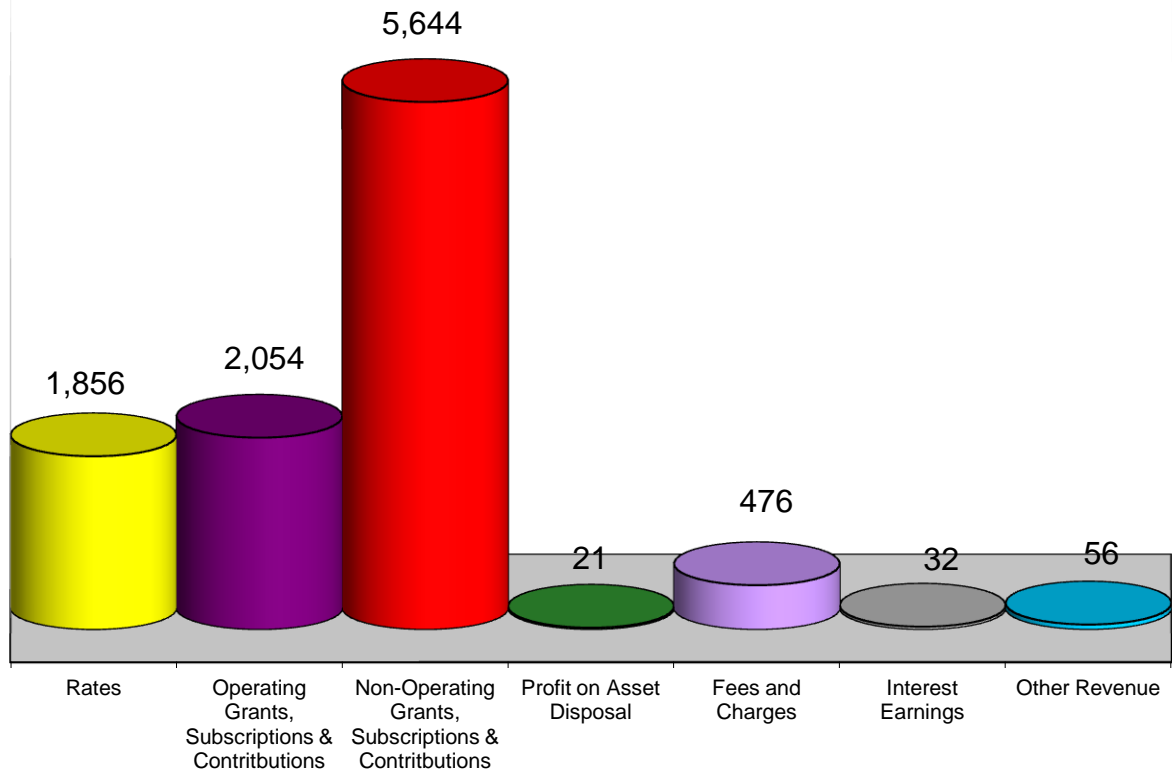


Operating Expenditure (\$,000)

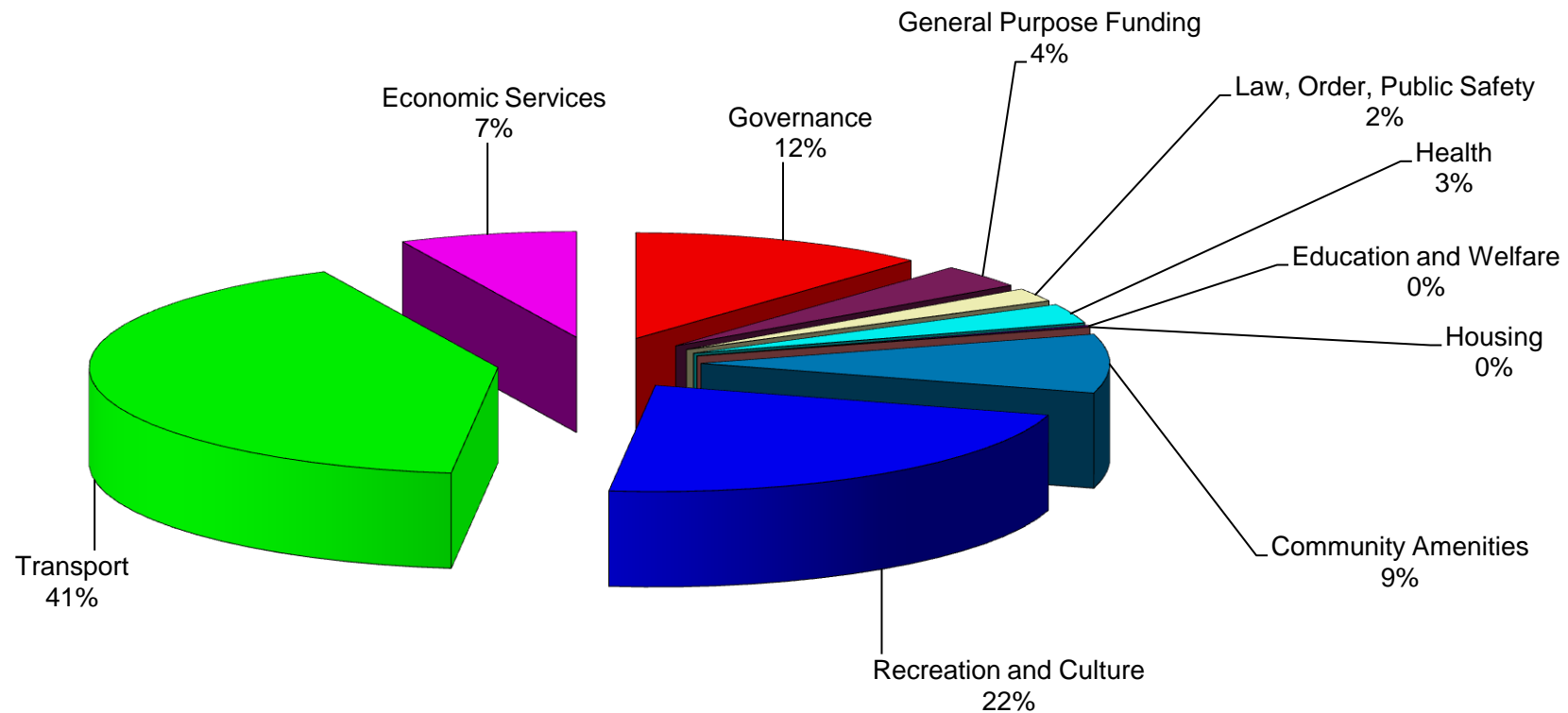


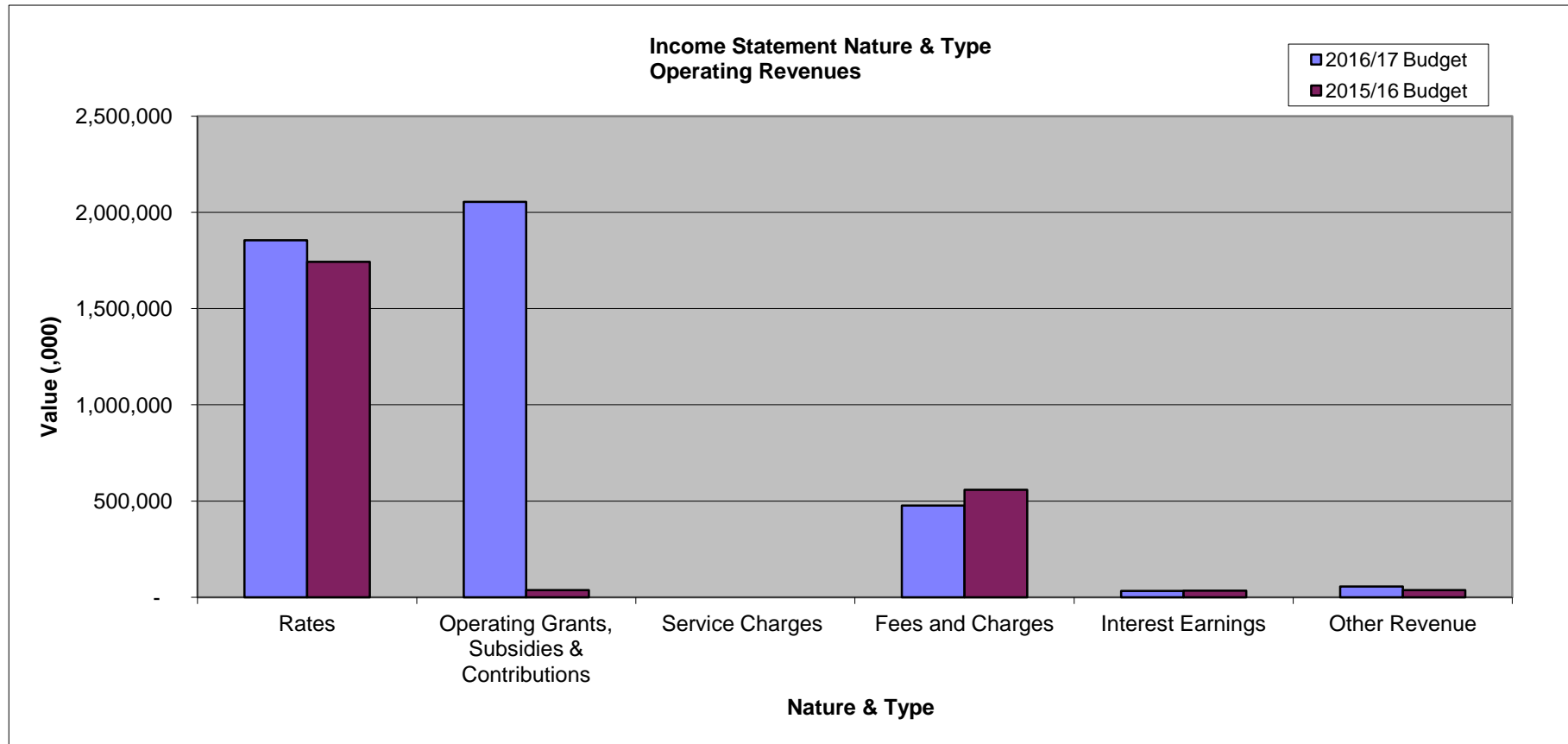


Revenue - Nature and Type (\$,000)

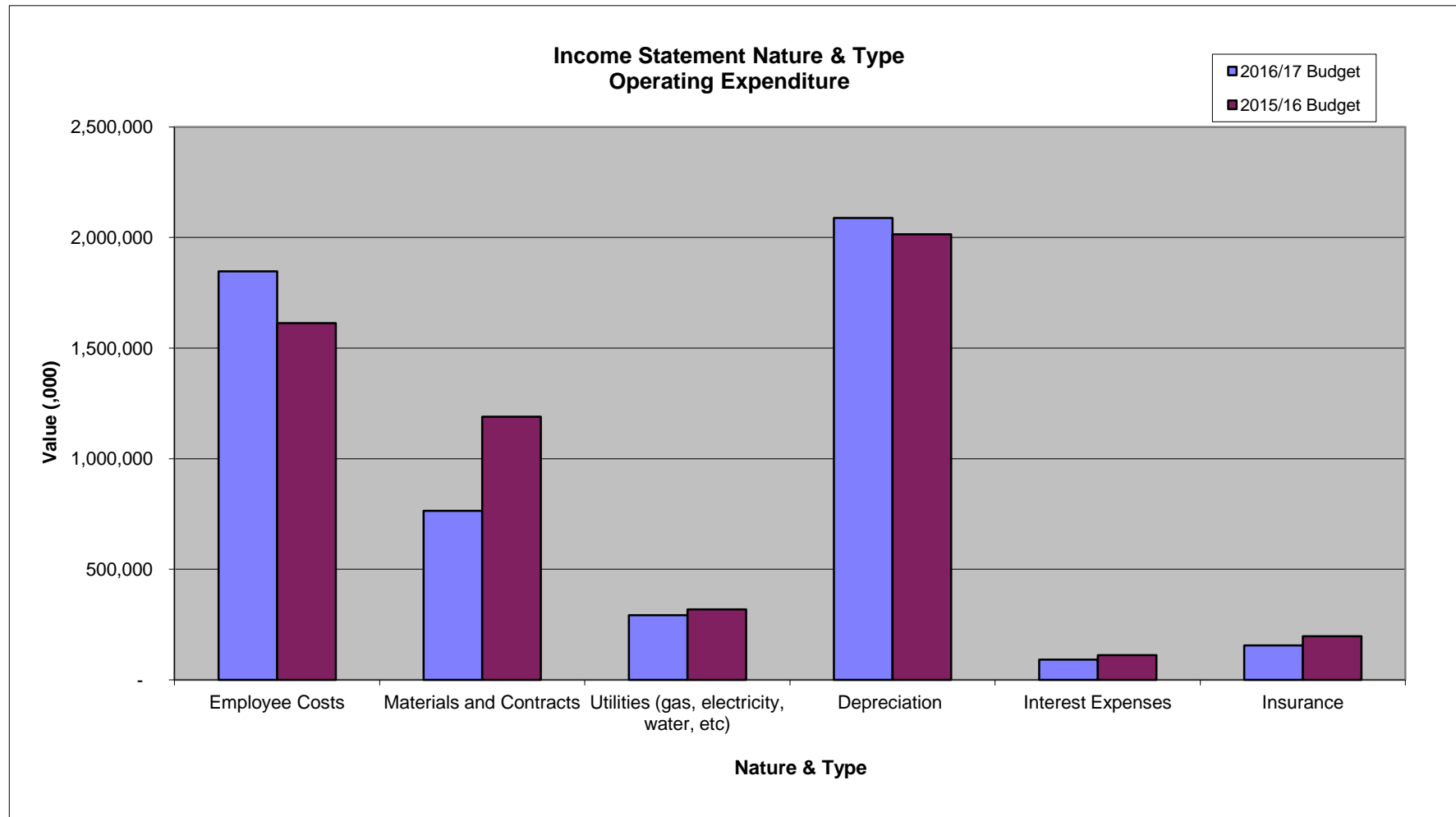


Operating Expenditure

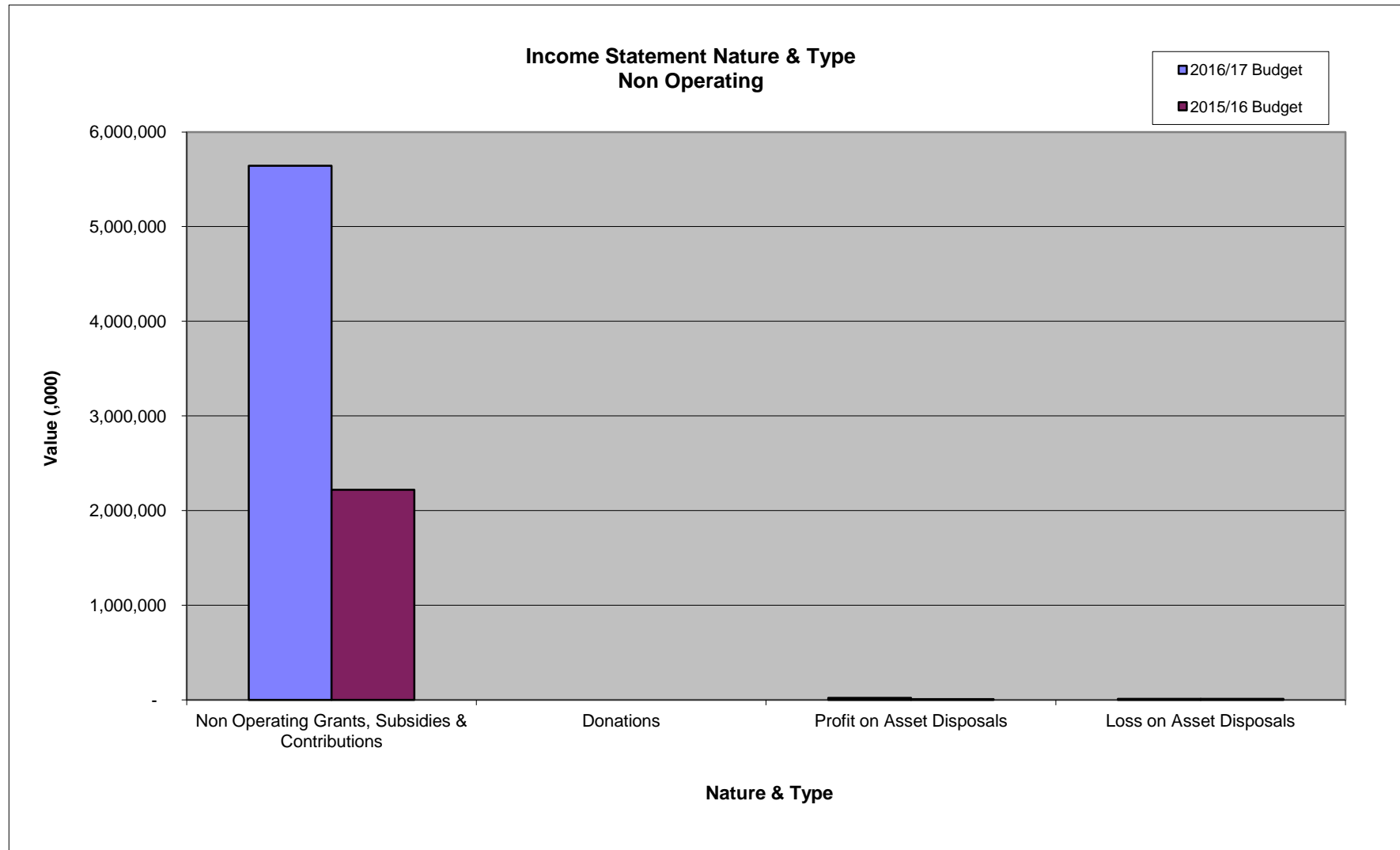




Shire of Kellerberrin
2016/17 Budget



Shire of Kellerberrin
2016/17 Budget



SHIRE OF KELLERBERRIN Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	ADOPTED BUDGET 2015/16
		30/06/17	30/06/2016	30/06/2016
	RATE REVENUE			
031352	Rates Levied	1,870,042	1,776,640	1,774,154
031016	Discount Allowed	(37,400)	(49,069)	(52,913)
031357	Rounding Account	-	-	-
	TOTAL AMOUNT FROM RATES	1,832,642	1,727,571	1,721,241
	Other Revenue			
032336	Instalment Administration Fee	1,800	1,630	1,800
032337	Interim Rates	-	272	3,000
032338	Instalment Interest	1,800	1,441	5,000
032344	Non Payment Penalty Interest	9,466	9,461	8,450
032345	Pensioner Deferred Rates Interest	-	-	250
032350	Rate Enquiry Fee - RF	1,000	1,140	2,000
032351	Rate Recovery Legal Expenses	4,000	-	10,000
031373	Emergency Services Levy	65,000	58,802	60,500
031326	Ex Gratia Rates	22,894	22,894	18,346
	TOTAL OTHER REVENUE	105,960	95,639	109,346
	General Purpose Grants			
032330	General Purpose Grant (FAG)	1,303,015	654,425	669,583
032331	Local Road Grant (FAG)	547,535	253,342	253,398
	TOTAL GENERAL PURPOSE GRANTS	1,850,550	907,767	922,981
	Non Operating Grants			
032332	Royalties for Regions	3,819,200	18,523	-
	TOTAL NON OPERATING GRANTS	3,819,200	18,523	0
	Other General Purpose Funding			
033324	EFT Service Charge - EC	672	1,241	600
033338	Interest	21,054	23,011	20,000
	TOTAL GENERAL PURPOSE GRANTS	21,726	24,252	20,600
	TOTAL TO OPERATING STATEMENT	7,630,079	2,773,752	2,774,168
	OPERATING EXPENDITURE			
	Levying of Rates			
031000	Administration Allocations	80,004	74,297	114,276
031014	Debt Write Off	413	407	1,000
031032	Rates Recovery - Legal Expenses	4,000	2,004	4,000
031046	Postage and Freight	28	27	-
031048	Printing & Stationery	100	-	-
031065	Title Searches	200	-	500
031086	ESL Payments - FESA	65,000	60,520	60,500
031072	Valuation Expenses	18,500	9,092	7,000
	Sub Total	168,245	146,347	187,276
	Other General Purpose Funding			
033357	Rounding Account	(9)	(4)	250
033078	Interest Charges - Overdraft	2,000	92	10,000
033079	Bank Fees - Municipal Fund	6,625	6,035	7,000
033080	Bank Fees - Trust	-	-	-
033081	Centrelink Admin Fees	95	94	-
	Sub Total	8,712	6,215	17,250
	TOTAL TO OPERATING STATEMENT	176,957	152,563	204,526

SHIRE OF KELLERBERRIN
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Levying of Rates		
031016	Discount Allowed		
	70% Rates Raised x 2% (Disc Allowed)	(37,400)	(37,400)
	- Last year 62.22% Rates Raised paid within 35 days		
031014	Rates Written Off		
	End of Year Processing	413	413
	(Write off of amounts less than \$10)		
031072	Valuation Expenses		
	Annual UV Valuation Expenses	17,500	
	Interim Valuations on request	1,000	18,500
031032	Rate Recovery - Legal Expenses		
	Legal Expenses incurred on Outstanding Rates	4,000	4,000
031065	Title Searches		
	Title Searches expenses	200	200
	Operating Revenue		
	Rate Revenue		
		Valuation	
031352	Rates Levied		
	General Rates (GRV \$0.127237 & UV \$0.022133)		
	GRV Residential Rates	2,660,271	338,481
	GRV Other Residential Rates	46,240	5,883
	GRV Kellerberrin Commercial	360,748	45,900
	GRV Other Commercial	21,060	2,680
	UV Rates	61,591,000	1,363,194
		No	
		Properties	
	Minimum Rates @ \$678.00		
	GRV Residential Rates	60	40,680
	GRV Other Residential Rates	23	15,594
	GRV Kellerberrin Commercial	32	21,696
	GRV Other Commercial	3	2,034
	UV Rates	49	33,222
	UV Mining Tenements	1	678
			1,870,042
031326	EX Gratia Rates		
	CBH Contribution as per agreement	22,894	22,894
032344	Non Payment Penalty Interest		
	11% Interest on Outstanding Rates	9,466	9,466

SHIRE OF KELLERBERRIN
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
032337	Interim Rates		
	<i>Interim Rates allocation</i>	-	-
032338	Instalment Interest		
	<i>5% per annum on Instalment Notices</i>	1,800	1,800
032336	Instalment Administration Fees		
	<i>Instalment Notices Administration Fee</i>	1,800	1,800
032350	Rate Enquiry Fee		
	<i>Rate Enquiry Fees Income</i>	1,000	1,000
032351	Rate Recovery Legal Expenses		
	<i>Reimbursement of Legal Expenses - (nets out with 031032)</i>	4,000	4,000
	Operating Revenue		
	General Purpose Grants		
032330	Grants Commission		
	<i>Federal Assistance Grants - General Purpose Revenue Distributed at Councils Discretion</i>	1,303,015	1,303,015
032331	Grants Commission - Road Grant		
	<i>Federal Assistance Grants - Roads</i>	547,535	547,535
032332	Royalties for Regions		
	<i>CEACA</i>	3,819,200	3,819,200
	Operating Expenditure		
	Other General Purpose Funding		
033079	Bank Fees		
	<i>Municipal Bank Fees (Fees include Auto pays, Merchant Fees, Centrelink & Bank)</i>	6,625	6,625
033357	Rounding Account		
	<i>Rounding of Receipts and Excess Account</i>	(9)	(9)
	Operating Revenue		
	Other General Purpose Funding		
033338	Interest		
	<i>Municipal Interest</i>	6,054	
	<i>Reserve Interest</i>	15,000	21,054

SHIRE OF KELLERBERRIN Schedule 4 - GOVERNANCE ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	Members of Council			
041000	Administration Allocation	416,530	386,787	317,781
041004	Audit Fees	24,000	25,570	24,000
041010	Conference Expenses - Councillors	8,000	2,034	5,000
041011	Consultant Fees	6,633	6,535	-
041019	Donations Gifts	15,500	19,190	30,000
041021	Election Expenses	-	-	4,000
041031	Insurance - Councillors	12,713	9,424	6,640
041039	Meeting Attendance Fees	20,350	11,850	13,200
041046	Postage and Freight	138	136	-
041047	President's Local Govt Allow.	5,000	2,000	2,000
041048	Printing and Stationery	150	-	1,500
041051	Refreshments & Receptions	15,199	14,915	18,000
041061	Subscriptions - Councillors	20,253	10,097	26,000
041067	Councillor Training	2,500	318	4,000
041069	Travelling Expenses- Councillors	3,850	3,400	3,850
041163	Public Relations	29,909	27,249	12,140
	TOTAL TO OPERATING STATEMENT	580,725	521,679	468,111
	OPERATING REVENUE			
041332	Grants	-	-	-
041353	Reimbursements	500	-	500
	TOTAL TO OPERATING STATEMENT	500	-	500
	Governance			
	OPERATING EXPENDITURE			
	Employee Expenses			
042010	Conference Expenses	8,000	6,644	11,000
042023	Fringe Benefits Tax	3,755	3,700	5,000
042055	Salaries	370,506	356,107	357,031
042062	Superannuation - Occupational	47,303	46,149	38,002
042063	Superannuation - Voluntary	6,786	6,620	14,000
042067	Staff Training	5,000	2,827	15,000
042068	Travelling and Accommodation	5,000	4,118	4,000
042071	Uniforms	2,600	2,510	2,600
042073	Vehicle Expenses	17,610	17,350	22,000
	Office Expenses			
042001	Advertising	15,926	15,691	15,000
042009	Computer Expenses	45,308	44,638	46,883
042011	Consultant Expenses	32,469	6,886	12,000
042026	Furniture and Equipment	8,000	200	3,000
042031	Insurance	49,306	51,717	38,175
042032	Legal Expenses	26,718	34,160	20,000
042040	Office Expenses Other	3,195	3,136	4,000
042041	Late Payment Penalty Fees	467	459	1,000
042044	Photocopier Supplies	4,965	4,872	7,500
042046	Postage and Freight	3,129	3,083	3,500
042048	Printing and Stationery	7,495	7,616	7,500
042061	Subscriptions	53,546	52,754	32,000
042064	Telephone	12,646	12,410	14,407
042081	Interest - Loan 113	-	-	-

SHIRE OF KELLERBERRIN Schedule 4 - GOVERNANCE ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
	Building & Other Expenses			
042112	Administration Building and Gardens	48,356	5,492	6,763
042113	Administration Building	-	41,645	41,066
042015	Depreciation	62,010	53,491	49,105
042037	Loss on Sale of Asset	-	1,482	-
042099	Allocation of Housing Expenses	41,849	39,187	42,913
	Sub Total	881,945	824,944	813,445
042000	Administration Allocated Other Programs	(875,222)	(812,789)	(813,445)
	Sub Total	6,723	12,155	(0)
	TOTAL TO OPERATING STATEMENT	6,723	12,155	(0)
	OPERATING REVENUE			
042300	Administration Services	4,000	4,000	4,000
042314	Contributions and Donations	-	-	6,734
042332	Government Grants	-	-	-
042349	Profit on Sale of Assets	-	7,013	7,013
042353	Reimbursements - SPS	21,434	22,915	22,649
	TOTAL TO OPERATING STATEMENT	25,434	33,928	40,396

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>	2,000	
	<i>2016/2017 Audit Fees (Interim and Final Audit)</i>	22,000	24,000
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 @ \$150 per meeting</i>	17,050	
	<i>11 Council Meetings x 1 President @ \$300 per meeting</i>	3,300	20,350
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>	5,199	
	<i>Council Functions - Christmas Function, Citizen Ceremonies etc</i>	8,000	
	<i>Other Tidy Towns etc</i>	2,000	15,199
041019	Donations and Contributions		
	Community Grants - Total Allowance (\$20,000)		
	<i>Doodlakine Community Committee</i>	2,000	
	<i>Doodlakine Bowling Club</i>	3,000	
	<i>CRC</i>	2,870	
	<i>Mens Shed</i>	550	
			8,420
	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
041163	Public Relation Promotions		
	<i>Other</i>	28,298	28,298
041031	Insurance		
	<i>Councillors and Officers Liability - Employment Practices</i>		
	<i>Councillors and Officers Liability</i>	6,357	6,357

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
041061	Subscriptions - Councillors		
	<i>Western Australian Local Government Association</i>		
	- Local Laws Service Updates	562	
	- Workplace Relations Membership	2,500	
	- Taxation Service	1,300	
	-Procurement Services	2,200	
	- Environmental Planning Tool	2,000	
	<i>Great Eastern Zone Membership</i>	4,120	
	<i>General WALGA Subscription</i>	7,571	
			20,253
041010	Conference Expense		
	<i>Other Councillor Conferences</i>		
	<i>Local Government Week</i>		
	<i>2 Councillors Local Government Week Conference</i>		
	<i>3 x Registration Fees (Including Partners)</i>	5,800	
	<i>also includes breakfast and dinner function</i>	1,000	
	<i>Meal Allowance (4 Councillors including partners)</i>	350	
	<i>Accommodation</i>	850	8,000
041048	Printing and Stationery		
	<i>Name Badges - Plaques</i>	100	
	<i>Promotional Products</i>	50	150
041067	Councillor Training		
	<i>Councillor Training Seminars</i>	2,500	2,500

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Governance - Employee Expenses		
042067	Training		
	Administration Staff Training	2,000	
	- Software Training - Synergysoft	3,000	5,000
042068	Travelling and Accommodation		
	Accommodation costs for Staff at Seminars/Courses	4,500	
	Travelling costs for Staff at Seminars/Courses - sustenance	500	5,000
042062	Superannuation - Occupational		
	9.50% Superannuation	47,303	47,303
042063	Superannuation - Voluntary		
	Contribution Scheme (Council contribution) 5%	6,786	6,786
042055	Salaries - Municipal Fund		
	Administration Salaries & Wages		
	Inclusive of Annual, Sick & Long Service Leave	370,506	370,506
042071	Uniforms		
	Administration Uniform Allowance		
	4 Administration Staff @ \$400 per person	1,600	
	CEO & DCEO @ \$500	1,000	2,600
042073	Administration Vehicle Expenses		
	Fuels & Oils	6,810	
	KE 1 - 4,000 ltrs @ \$1.40 per litre	\$5,600	
	KE 002 - 4,000 ltrs @ \$1.40 per litre	\$5,600	
	FBT Allocation	5,900	
	Parts & Repairs	2,000	
	Licences	1,400	
	Insurance	1,500	17,610
042010	Conference Expenses		
	W.A. Local Government Managers Association Conference		
	Two (2) staff attendance, registration, subject to confirmation	3,000	
	WALGMA Accommodation (2 staff @ \$250 per night x 4 nights)	2,500	
	Includes breakfast and partners		
	Regional Waste Conference	1,500	
	WALGMA Conference expenses - daily expenses	1,000	8,000

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Governance - Administration		
042048	Printing and Stationery		
	5,000 letterheads – restocking	1,000	
	5,000 DL Envelopes – restocking	500	
	1,000 Window Faced Envelopes	1,200	
	General Stationery requirements - Annual Order	3,000	
	Minute Book Binding	200	
	Local Government Directories	400	
	Staff Name Badges	100	6,400
042009	Computer Expense		
	Local Government Software - Support & Hardware (IT VISION)	23,067	
	Security upgrade, Trend Micro	950	
	Additional UPS (e.g. one each server)	1,595	
	Website hosting	920	
	License Fees (IT VISION)	7,347	
	Perfect Computer Solutions - IT Support	11,429	
		<u>45,308</u>	45,308
042064	Telephone		
	Administration Phone Allocations		
	Utilities	12,278	12,278
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	3,364	
	Crime	767	
	Pollution Legal Liability (complimentary cover)	-	
	LGIS Property (less Job Allocations)	29,039	
	Personal Accident	425	
	LGIS Liability	16,951	
	Marine Cargo	200	
	Construction Risks (Blanket)	750	
	Corporate Travel	750	
			52,245

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
042061	Subscriptions		
	<i>State Law Publisher - various Act and Regulations updates</i>	1,000	
	<i>Australia Day Council</i>	200	
	<i>Australia Golden Outback</i>	100	
	<i>RAMMS - Roman II</i>	5,821	
	<i>Government Gazette</i>	1,000	
	<i>Local Government Managers Association - MWS, MDS</i>	1,000	
	<i>Local Government Act Amendments - Renewals</i>	1,150	
	<i>Local Government Managers Association - CEO, DCEO & SFO</i>	1,500	
	<i>WE-ROC Subscriptions (Inc. Visitors Centre)</i>	28,500	
	<i>- CEACA</i>	8,000	
	<i>- Weroc</i>	15,500	
	<i>- Weroc Consultancy</i>	3,000	
	<i>- Wheat belt Visitors Centre</i>	2,000	
	<i>Standards Australia - various standards publications</i>	5,050	45,321
042044	Photocopier Supplies		
	<i>Various Photocopy paper for annual requirements</i>	1,500	
	<i>Photocopier maintenance agreement as per usage</i>	5,995	7,495
042046	Postage & Freight		
	<i>General Postage for financial year</i>	3,000	
	<i>General Freight for stationery orders</i>	500	3,500
042011	Consultant Fees		
	<i>Internal Auditing/ Risk Management</i>	12,000	12,000
042032	Legal Fees		
	<i>Property transfers / sundry debtor collection</i>	10,000	
	<i>Other Legal Fees</i>	15,000	25,000
	Operating Revenue		
	Governance - Employee Expenses		
042353	Contributions and Donations		
	<i>Reimbursements - (Insurance Pool Recoup)</i>	-	-

SHIRE OF KELLERBERRIN Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Fire Prevention			
051000	Administration Allocation	6,724	6,244	3,945
051001	Advertising	200	-	200
051015	Depreciation	47,614	46,453	9,468
051017	District Maps	200	-	500
051027	General Expenses ESL	1,160	1,139	1,000
051031	Insurance	12,880	22,477	22,477
051037	Loss on Sale of Asset	-	-	-
051064	Telephone Expenses	3,563	3,497	2,946
051073	Bush Fire Brigade Vehicle Expenses	2,095	2,064	5,059
051119	Bushfire Infrastructure & Utilities	971	1,082	2,372
051139	Fire Control Expenses	2,211	2,151	719
	Sub Total	77,618	85,106	48,686
	Animal Control			
052000	Administration Allocation	-	-	-
052001	Advertising	-	-	-
052012	Control Officer Contract	14,378	14,110	8,000
052015	Depreciation	205	200	180
052046	Postage and Freight	112	110	-
052048	Printing and Stationery	-	-	-
052053	Registration Discs	139	136	700
052116	Animal Control Expenses	3,299	2,978	3,659
052161	Pound Maintenance	1,527	261	525
		19,660	17,796	13,063
	Other Law Order and Public Safety			
053027	Community Crime Prevention	-	-	-
053015	Depreciation	5,126	5,001	5,002
		5,126	5,001	5,002
	TOTAL TO OPERATING STATEMENT	102,404	107,904	66,751
	OPERATING REVENUE			
	Fire Prevention			
051314	Contributions and Donations	-	5,282	-
051332	Grants	28,580	28,903	28,580
051359	Sale of District Maps	-	-	-
	Sub Total	28,580	34,184.47	28,580
	Animal Control			
052320	Animal Registration Fees - DRF	6,108	6,048	4,000
052347	Pound Fees	558	550	400
052348	Infringements	197	195	195
	Sub Total	6,864	6,792.98	4,595
	Other Law Order and Public Safety			
053332	Grants	-	10,000	10,000
	Sub Total	-	10,000	10,000
	TOTAL TO OPERATING STATEMENT	35,444	50,977	43,175

SHIRE OF KELLERBERRIN
Schedule 5 - LAW ORDER & PUBLIC SAFETY

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Fire Prevention		
051001	Advertising		
	<i>Bush Fire Notice & Fire Season Advertising</i>	200	200
051031	Insurance		
	<i>Bushfire Insurance</i>	12,880	12,880
051017	District Maps		
	<i>Purchase of New District Maps for Bush Brigades</i>	500	500
051027	General Expenses - ESL Grant Funded	1,160	1,160
051073	Bush Fire Brigade Vehicle Expenses	2,095	2,095
051015	Depreciation (BFB Vehicles)	47,614	47,614
	Operating Revenue		
	Fire Prevention		
051332	Grants		
	<i>Fire and Emergency Services Funding</i>	28,580	28,580
	Operating Expenditure		
	Animal Control		
052012	Control Officer Contract		
	<i>Allowance for Contract Ranger</i>	14,378	14,378
052053	Registration Disks		
	<i>Registration Disks</i>	139	139
	Operating Revenue		
	Animal Control		
052320	Animal Registration Fees		
	<i>Animal Registrations</i>	6,108	6,108

SHIRE OF KELLERBERRIN Schedule 7 - HEALTH ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Infant Health			
071015	Depreciation	2,275	2,220	2,000
071145	Infant Health Clinic	-	-	-
	Sub Total	2,275	2,220	2,000
	Health Inspection and Administration			
073000	Administration Allocation	21,741	20,190	16,842
073010	Conference Expenses	-	-	2,500
073011	Consultant Expenses	320	315	1,000
073015	Depreciation	5,902	5,758	5,374
073023	Fringe Benefits Tax	3,755	3,700	5,360
073026	Furniture and Equipment	1,800	-	-
073031	Insurance	1,800	1,800	1,800
073032	Legal Expenses	500	15	1,000
073037	Loss on Sale of Asset	-	-	-
073040	Office Expenses Other	-	-	1,000
073055	Salaries	34,140	33,307	33,000
073061	Subscriptions	308	300	500
073062	Superannuation - Occupational	8,927	8,709	7,838
073063	Superannuation - Voluntary	4,391	4,284	4,125
073064	Telephone	611	600	602
073067	Staff Training	334	329	1,000
073068	Travelling and Accommodation	-	-	1,000
073071	Uniforms	400	-	400
073073	Vehicle Expenses	8,772	8,642	9,950
073085	Relocation Expenses	-	-	-
073099	Allocation of Housing Expenses	10,912	10,218	18,697
	Sub Total	104,613	98,167	111,989
	Preventative Services - Pest Control			
074155	Mosquito Control	10,307	9,119	7,719
	Sub Total	10,307	9,119	7,719
	Other Health			
075000	Administration Allocation	-	-	-
075002	Analytical Expenses	459	450	500
075015	Depreciation	11,279	11,004	10,235
075037	Loss on Sale of Asset	-	100	-
075073	Vehicle Operating Costs	1,701	1,676	2,000
075115	Ambulance Centre	1,063	1,054	2,108
075130	Dentist Surgery	949	97	1,761
075131	Dentist Surgery Gardens	-	-	514
075133	Doctors Surgery	7,542	5,922	6,246
075134	Doctors Surgery Gardens	-	953	1,806
075099	Allocation of Housing Expenses	7,625	7,140	8,023
	Sub Total	30,619	28,397	33,194
	TOTAL TO OPERATING STATEMENT	147,814	137,903	154,902

SHIRE OF KELLERBERRIN Schedule 7 - HEALTH ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
	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	51	50	-
073349	Profit on Sale of Asset	-	-	-
073329	Fines and Penalties	-	-	-
073363	Septic Tank Application	-	-	300
073373	Septic Disposal Fees	2,120	2,089	3,000
	Sub Total	2,171	2,139	3,300
	Preventative Services - Pest Control			
074353	Reimbursements	-	-	-
	Sub Total	0	0	0
	Other Health			
075349	Profit on Sale of Asset	-	-	-
075353	Doctors Surgery Rent	3,712	3,675	4,000
075354	Dentists Surgery Rent	533	528	-
	Sub Total	4,245	4,203	4,000
	TOTAL TO OPERATING STATEMENT	6,416	6,342	7,300

SHIRE OF KELLERBERRIN
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Health Inspection and Administration		
073010	Conference Expenses		
			-
073011	Consultant Expenses		
	Professional Services	320	320
073031	Insurance		
	Workers Compensation Insurance	1,800	1,800
073055	Salaries		
	Manager Development Services Salary 40%	34,140	
	Including Annual, Sick and Long Service Leave		34,140
073061	Subscriptions		
	Standards Australia Annual Subscription	308	
			308
073062	Superannuation - Occupational		
	9.50% Superannuation	8,927	8,927
073063	Superannuation - Voluntary		
	Superannuation Additional - 5%	4,391	4,391
073064	Telephone Expenses		
	Mobile Phone Expenses - 0429 454 806	611	611
073067	Staff Training		
	Training Allowance	334	334
073068	Travelling and Accommodation		
	Travelling and Accommodation - Training Courses	-	-
073071	Uniforms		
	Uniform Allocation	400	400
073073	Vehicle Expenses - KE003		
	Insurance	750	
	Fuels & Oils	3,822	
	Tyres	1,700	
	Parts & Repairs	1,750	
	Licences (Inc Change of Plates)	750	8,772
073040	Other Expenses		
	Office Expenses Allowance	-	-

SHIRE OF KELLERBERRIN
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
073015	<i>Depreciation</i>	5,902	5,902
073032	<i>Legal Expenses</i>		
	<i>Health Order and Other Legal Expenses</i>	500	500
	Operating Expenditure		
	Other Health		
075002	<i>Analytical Expenses</i>		
	<i>Analytical Expenses</i>	459	459
075015	<i>Depreciation</i>	11,279	11,279
075073	<i>Vehicle Operating Expenses Doctors KE00</i>		
	<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	<i>Doctors Surgery Rent</i>		
	<i>Doctors Surgery Rent @ \$70 per week</i>	3,712	3,712

SHIRE OF KELLERBERRIN Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2016/17				
GL#	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Kellerberrin Children's Centre			
082000	Administration Allocation	100	93	7,037
082015	Depreciation	4,551	4,440	4,000
082037	Loss on Sale of Asset	-	-	-
082126	Childrens Centre	8,153	10,814	8,082
082127	CBH Little Learners	-	-	-
	Sub total	12,803	15,346	19,118
	TOTAL TO OPERATING STATEMENT	12,803	15,346	19,118
	OPERATING REVENUE			
	Kellerberrin Children's Centre			
082310	Charges - Lease	5,200	-	-
082353	Reimbursements	-	-	-
082354	CBH Little Learners Income	-	-	-
	Sub total	5,200	0	0
	TOTAL TO OPERATING STATEMENT	5,200	0	0

SHIRE OF KELLERBERRIN
Schedule 8 - EDUCATION & WELFARE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Kellerberrin Children's Centre		
082015	<i>Depreciation</i>	4,551	4,551
082127	<i>Children's Centre</i>	8,153	8,153

SHIRE OF KELLERBERRIN Schedule 9 - HOUSING ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Employees Housing			
091000	Administration	-	-	-
091015	Depreciation	30,994	30,243	19,710
091037	Loss on Sale of Asset	-	-	-
091081	Interest - Loan	-	-	-
091101	7 Bennett Street (CEO)	11,890	12,797	10,000
091102	20 Hammond Street	-	-	-
091103	Unit 2/ 29 Leake Street (DCEO)	15,521	12,017	14,013
091105	26 Hammond Street (MWS)	14,418	15,436	16,047
091106	29 Hammond Street (MDS)	9,263	6,163	8,641
091107	unit1 /29 Leake Street	4,873	6,156	6,253
091109	7 Thornton Avenue	3,835	2,202	5,022
091143	GSG Residence	-	-	-
	Sub Total	90,793	85,013	79,687
091033	Less Allocation of Expenses	(90,792)	(81,127)	(74,997)
	Sub Total	0	3,887	4,690
	Other Housing			
092000	Administration Allocation	-	-	-
092015	Depreciation	12,151	11,855	10,679
092100	112 - 114 Massingham Street	1,758	245	250
092101	2 George Street	2,838	1,814	3,311
092103	22 Gregory Street	6,285	5,164	7,292
092104	24 Hammond Street (GROH)	5,675	8,672	6,382
092105	4 Moore Street	4,274	-	-
092107	U1 / 29 Leake Street	-	7,087	11,835
092108	68 James Street	4,566	2,477	12,510
092110	8 Ripper Street	4,460	3,045	7,901
092147	Iris Litis School (Workcamp)	-	-	-
092148	Other Housing - Not Shire Owned	-	-	-
092154	Misc Land Maintenance	-	-	-
092195	Restdown Estate	-	-	-
	Sub Total	42,008	40,359	60,160
092033	Less Allocation of Expenses	(42,008)	(43,225)	(61,910)
	Sub Total	0	(2,866)	(1,750)
	TOTAL TO OPERATING STATEMENT	(0)	1,021	2,940
	OPERATING REVENUE			
	Employee Housing			
091110	29 Leake Street - Reimbursements	1,874	2,186	1,550
091314	Other Income	8,211	8,130	-
091354	Employees Rental	9,949	9,850	20,540
	Sub Total	20,034	20,166	22,090
091022	Less Allocation of Income	(20,034)	(17,980)	(22,090)
	Sub Total	0	2,186	0
	Other Housing			
092314	Other Income	3,592	3,557	5,000
092354	Rent	45,284	44,836	40,400
	Sub Total	48,877	48,393	45,400
092022	Less Allocation of Income	(48,877)	(48,393)	(38,400)
	Sub Total	0	0	7,000
	TOTAL TO OPERATING STATEMENT	0	2,186	7,000

SHIRE OF KELLERBERRIN
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Revenue		
	Employee Housing		
091354	<i>Employees Rental</i>		
	<i>Caravan Park</i>	1,040	
	<i>34 Gregory Street Contribution</i>	5,200	
	<i>7 Thornton Avenue</i>	2,860	
	<i>2 George Street</i>	4,160	
	<i>68 James Street</i>	2,080	
	<i>29 Leake Street (unit 1)</i>	5,200	
			20,540
092354	<i>Other Rentals</i>		
	<i>4 Moore Street</i>	5,000	
	<i>24 Hammond Street (GEHA)</i>	25,340	
	<i>8 Ripper Street</i>	2,860	33,200
092314	<i>Other Income</i>	3,592	3,592

SHIRE OF KELLERBERRIN Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Household Refuse			
101000	Administration Allocation	6,226	5,782	2,830
101015	Depreciation	4,729	4,613	-
101018	Domestic Refuse Collection	53,673	52,672	50,917
101057	Waste Disposal Expenses	35,739	35,073	32,731
101166	Refuse Site Maintenance	138,142	138,996	125,204
	Sub Total	238,509	237,137	211,683
	Sanitation Other			
102000	Administration Allocation	-	-	-
102008	Commercial Refuse Collection	7,838	7,692	8,611
102035	Litter Control	32,469	31,679	51,835
102060	Recycling Bin Collection	12,440	12,208	8,329
	Sub Total	52,747	51,579	68,775
	Town Planning & Reg Development			
104000	Administration Allocation	15,949	14,812	5,038
104055	Salaries and Wages	16,970	16,654	16,500
104066	Town Planning Expenses	2,191	2,150	5,000
	Sub Total	35,110	33,616	26,538
	Other Community Services			
105000	Administration Allocation	-	-	-
105015	Depreciation	11,225	10,951	6,194
105037	Loss on Sale of Asset	-	-	-
105081	Interest - Loan 112	-	263	360
105123	Cemetery Maintenance	27,502	21,008	20,656
105127	Community Bus	6,083	18,177	6,000
105141	Grave Digging	6,276	5,931	8,028
105164	Public Toilets	37,530	36,596	37,430
105165	Railway Reserve	4,304	2,250	8,239
105180	Townsite Kerb Rubbish Pick Up	2,369	2,312	1,531
105099	Allocation of Housing Expenses	-	-	-
	Sub Total	95,290	97,487	88,438
	Protection of the Environment			
106000	Administration Allocation	-	-	-
106015	Depreciation	1,001	977	880
106020	Drumuster - do not pay Refer to MENS SHED	-	3,815	2,700
106046	Postage and Freight	-	-	-
106048	Printing and Stationery	-	-	-
106049	Projects and Activities	10,000	13,712	23,143
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	13,536	13,222	9,334
	Sub Total	24,537	31,726	36,056
	TOTAL TO OPERATING STATEMENT	446,194	451,544	431,490

SHIRE OF KELLERBERRIN Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ACTUAL 2015/16	BUDGET 2015/16
	OPERATING REVENUE			
	Household Refuse			
101321	Domestic Refuse Removal Fees	74,261	72,450	71,925
101358	Sale of Compost Bins	328	320	-
101370	Domestic Refuse Collection - Additional Bins	6,458	6,300	6,441
101359	Waste Transfer Site Income - Fees & Charges	194	191	8,000
	Sub Total	81,241	79,261	86,366
	Sanitation - Other			
102370	Commercial Refuse Collection - Additional Bins	14,709	14,350	14,350
102311	Commercial Refuse Disposal Fee	9,791	9,552	9,450
	Sub Total	24,499	23,902	23,800
	Town Planning & Reg Development			
104369	Town Planning Application Fees	2,894	20,148	1,000
	Sub Total	2,894	20,148	1,000
	Other Community Services			
105308	Cemetery Charges - CC	6,239	6,147	3,700
105310	Lease Fees	-	-	-
105312	Community Bus Hire	5,026	4,952	8,000
105314	Contributions and Donations	8,538	3,452	-
105345	Hire of Marquee	1,128	1,100	1,100
	Sub Total	20,931	15,651	12,800
	Protection of the Environment			
106098	Allocation of housing income	-	-	-
106313	Consulting Income	-	1,667	-
106314	Contributions and Donations	-	1,750	-
106323	Drummuster Income	-	-	-
106332	Grants	-	-	-
106366	Tree Planter Hire - TP	1,127	1,110	1,000
	Sub Total	1,127	4,527	1,000
	TOTAL TO OPERATING STATEMENT	130,692	143,488	124,966

SHIRE OF KELLERBERRIN
Schedule 10 - COMMUNITY AMENITIES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Household Refuse		
101057	<i>Waste Disposal Tip Fees</i>	35,739	35,739
101018	<i>Domestic Refuse Collection</i>	53,673	53,673
	Operating Revenue		
	Household Refuse		
101321	<i>Domestic Refuse Removal Fees</i> <i>bins @ \$175 per bin</i>	74,261	74,261
101370	<i>Domestic Refuse Removal Fees - Additional Bins</i> <i>37 bins @ \$175 per bin</i>	6,458	6,458
	Operating Expenditure		
	Sanitation		
102008	<i>Commercial Refuse Collection</i>	7,838	7,838
	Operating Revenue		
	Sanitation		
102311	<i>Commercial Refuse Removal Fees</i> <i>@ \$175 per bin</i>	9,791	9,791
102370	<i>Commercial Refuse Removal Fees - Additional Bins</i> <i>bins @ \$175 per bin</i>	14,709	14,709
	Operating Expenses		
	Town Planning & Reg Development		
104066	<i>Town Planning Expenses</i> <i>Other Professional Services</i>	2,191	2,191
104055	Salaries and Wages <i>Salaries 20% MDS</i>	16,970	16,970

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>	2,894	2,894
Operating Expenditure			
Other Community Amenities			
105081	<i>Interest on Loans</i>		
	<i>Interest only on Loan 112 - Purchase of Iris Litis Complex final payment</i>	-	-
Operating Revenue			
Other Community Amenities			
105308	<i>Cemetery Charges</i>		
	<i>Annual Licence Fee for Funeral Directors</i>	500	
	<i>Burial Charges</i>	5,739	6,239
105312	<i>Community Bus Hire</i>		
	<i>Hire of Community Bus</i>	5,026	5,026
Operating Expenditure			
Protection of the Environment			
Administration Expenses			
106049	<i>NRM - Projects and Activities</i>		
	<i>NRM Consultants</i>	10,000	10,000
Operating Revenue			
Protection of the Environment			
106366	<i>Tree Planter Hire</i>		
	<i>Hire of Tree Planters</i>	1,127	1,127

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
111000	Administration Allocation	965	896	10,753
111015	Depreciation	37,384	36,472	35,490
111136	Doodlakine Hall	-	2,036	4,072
111037	Loss on Sale of Asset	-	50	-
111153	Other	-	1,022	1,000
111157	North Baandee Hall	-	793	791
111179	Public Halls	20,702	15,444	17,964
	Sub Total	59,051	56,713	70,071
	Swimming Pool			
112000	Administration Allocation	-	-	-
112007	Chlorine/Chemical Expenses	5,255	5,159	5,800
112015	Depreciation	62,747	61,216	9,178
112026	Furniture & Equipment	250	-	500
112037	Loss on Sale of Asset	-	-	-
112046	Postage and Freight	-	-	-
112055	Salary	61,045	60,347	59,556
112062	Superannuation	6,002	5,856	5,658
112063	Superannuation - Voluntary	2,927	2,856	2,750
112064	Telephone	515	505	482
112067	Training	2,424	2,388	2,500
112071	Uniforms	400	-	400
112075	Water Charges - Swimming Pool	5,965	5,791	8,000
112174	Swimming Pool Mtce	27,841	27,264	65,467
	Sub Total	175,370	171,382	160,290
	Other Recreation & Sport			
113000	Administration Allocation	24,819	23,048	1,891
113015	Depreciation	273,003	266,344	162,427
113026	Furniture & Equipment	-	-	-
113028	Plant Lease Expenses	-	-	-
113037	Loss on Sale of Asset	-	38,644	-
113052	Regional Sport and Recreation Co-ordinator	-	-	-
113055	Contribution to Club Manager	20,000	20,000	20,000
113075	Water Charges - Recreation and Leisure Centre	11,515	11,179	11,648
113081	Interest - Loan 118	80,828	89,235	93,454
113084	Sport and Recreation Operating Account	-	-	-
113085	Kids Sport Expenditure	5,000	6,211	20,000
113111	Pony Club Toilet	-	2,480	3,779
113117	Multipurpose Courts	-	10,426	7,270
113118	Recreation Centre Kitchen	-	5,662	4,221
113119	Recreation Centre Offices	-	-	-
113120	Recreation Centre	162,191	101,811	117,710
113121	Recreation Centre Sports (Store) Room	-	54	1,000
113122	Recreation Centre Judges Room	-	154	1,530
113123	Recreation Centre Gymnasium	-	36,144	33,355
113124	Centenary Park	-	10,753	14,672
113125	Recreation Centre Changerooms	-	12,208	5,466
113129	Recreation Centre District Club Area	28,806	27,613	25,880
113135	Doodlakine Bowling Club	304	166	-
113138	Recreation Centre Cuolahan & Cottle Rooms	-	3,557	2,500
113142	GSG Oval	151,106	44,636	36,355
113144	Hockey Oval	-	23,878	31,765
113148	Recreation Centre Kellerberrin Bowling Club	-	7,544	11,018
113149	Kellerberrin Golf Club	-	18,986	21,437
113151	Kellerberrin Tennis Club	448	437	400
113159	Oval Surrounds	-	21,826	70,636
113160	Pioneer Park	-	2,643	4,474
113169	Scott Park	-	7,275	5,984
113176	Tote	-	54	753
113177	Town Centre Gardens	56,037	36,762	68,575
113178	Town Dams	16,821	15,794	14,084
113182	Turf Wicket	-	10,125	12,053
113185	Wool Shed	-	1,480	1,807

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
	Other Recreation & Sport (Continued)			
113065	Rec Centre False Fire Alarm Fee	-	1,500	-
113186	Works Shed	-	1,440	6,549
113187	Young Park	-	-	3,477
113188	Baandee Golf Club	4,606	4,520	-
113189	Pony Club	-	4,754	4,098
113190	Watt Street Playground	-	50	-
	Sub Total	835,483	869,393	820,267
	Library			
114000	Administration Allocation	429	398	610
114019	Library Donation	15,000	17,500	15,000
114042	Other Library Expenses	2,394	2,351	2,000
	Sub Total	17,823	20,249	17,610
	Other Culture			
115000	Adminstration Allocation	-	-	12,125
115015	Depreciation	17,537	17,110	9,859
115030	History Book Expenses	-	-	-
115037	Loss on Sale of Asset	-	231,534	-
115040	Keela Dreaming Festival Expenses	-	-	-
115042	LHAG Ladies Day - Expenditure	4,866	4,750	8,255
115156	Museum	1,544	1,374	9,984
	Sub Total	23,948	254,768	40,222
	TOTAL TO OPERATING STATEMENT	1,111,676	1,372,505	1,108,460

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
	OPERATING REVENUE			
	Public Halls Civic Centres			
111314	Contributions and Donations	500	-	500
111332	Grants (Kids Sport)	5,000	5,000	-
111334	Public Hall Hire Fees - HH	3,000	3,277	3,000
	Sub Total	8,500	8,277	3,500
	Swimming Pool			
112301	Admission Charges - Concessional - PC	56	55	500
112302	Admission Charges - Daily - PD	5,163	5,087	5,500
112303	Admission Charges - Seasonal - PS	2,388	2,353	3,500
112314	Contributions	451	440	500
112332	Govt Grant - Swimming Pool	32,000	32,000	30,000
112365	Swimming Pool Levy	-	-	-
	Sub Total	40,058	39,935	40,000
	Other Recreation & Sport			
113309	Changeroom Hire	-	-	-
113311	Gym Membership GM	8,522	8,314	16,000
113314	Contributions and Donations	-	-	-
113315	Recreation Centre Cuolahan Room Hire CP	252	245	500
113327	Recreation Centre Cottle Room Hire	519	506	500
113333	Ground Lease Rentals	1,633	1,593	-
113339	District Club Reimbursement	23,929	23,345	25,000
113340	Kellerberrin Tennis Club Greenkeeping	-	-	-
113345	Other Income	13,027	12,709	22,000
113353	Sport and Rec Op. Acc. Reimbursements	-	-	-
113066	False Fire Alarm Reimbursement of Fee	-	750	-
	Sub Total	47,881	47,463	64,000
	Other			
115314	LHAG Ladies Day - Contributions	4,869	1,182	-
115344	Seniors - Contributions	-	-	1,000
115360	Sale of History Books - HB	240	236	500
115390	Keela Dreaming Festival Income	-	-	-
	Sub Total	5,109	1,418	1,500
	Non Operating Grants			
113332	Government Grants -non operating	628,000	-	869,000
	TOTAL NON OPERATING GRANTS	628,000	0	869,000
	TOTAL TO OPERATING STATEMENT	729,548	97,093	978,000

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>		3,000	3,000
	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 & Relief Manager Salary</i>			
	<i>Allocation</i>	Salary	61,045	61,045
	<i>Including Annual, Sick and Long Service Leave</i>			
112062	Superannuation			
	<i>9.50% Superannuation Contribution</i>	Super Sch	6,002	6,002
112063	Occupational Superannuation			
	<i>5% Council Contribution as per policy</i>	Super Sch	2,927	2,927
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>		900	5,255
112075	Water Charges			
	<i>Water Charges for Swimming Pool</i>		5,965	5,965

SHIRE OF KELLERBERRIN
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	Operating Revenue		
	Swimming Pool		
112332	Government Grant <i>Swimming Pool Grant - (State Revenue Department)</i>	32,000	32,000
112302	Admissions Charges - Daily <i>Daily Admission Charges</i>	5,163	5,163
112303	Admission Charges - Seasonal <i>Seasonal Admission Charges</i>	2,388	2,388
112301	Admission Charges - Concession <i>Concessional Admission Charges</i>	56	56
	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>	11,515	11,515
113081	Interest <i>Interest on Loan 118</i>	80,828	80,828
	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>	23,929	23,929
113327	Recreation Centre Cottle Room Hire <i>Hire charges</i>	500	500
113311	Gym Membership	8,522	8,522
113332	Government Grants <i>Lotterywest - Centenary Park</i> <i>Other - Centennial Park</i> <i>Kidsport</i>	498,212 124,788 5,000 <hr/> 628,000	628,000

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>	1,200	
	<i>Freight Costs for delivery of books</i>	1,194	
			2,394
	Operating Revenue		
	Other Culture		
115360	<i>Sale of History Books</i> <i>History Book Charges 16 @ \$31.82 per book</i>	500	500

SHIRE OF KELLERBERRIN Schedule 12 - TRANSPORT ANNUAL BUDGET 2016/17				
GL #		ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
122000	Administration Allocation	97,881	90,898	126,636
122015	Depreciation	1,274,605	1,243,517	1,469,048
122026	Furniture/Plant & Equipment	-	-	-
122037	Loss on Sale of Asset	-	10,571	10,089
122078	Street Lighting	51,134	48,932	49,159
122081	Interest - Loan 116A	4,370	5,551	6,693
122118	Bridge Maintenance	-	-	-
122128	Culverts and Floodways	16,894	16,776	11,190
122132	Depot Maintenance	73,998	67,351	60,394
122140	Footpath Maintenance	5,277	4,661	11,225
122171	Street Cleaning	-	1,690	51,815
122172	Street Trees	-	6,306	32,721
122181	Traffic Signs	-	6,113	4,914
122185	Verge Maintenance (inc slashing)	-	1,194	-
122188	Road Maintenance	468,498	491,686	435,632
	Sub Total	1,992,658	1,995,246	2,269,516
	Traffic Control			
124045	Police Licencing Commissions	35,875	40,852	35,000
124064	Telephone	-	-	-
124183	Vehicle Examinations	11,363	11,087	34,339
	Sub Total	47,238	51,939	69,339
	Aerodrome			
125000	Administration Allocated	-	-	-
125015	Depreciation	6,500	6,342	811
125037	Loss on Sale of Asset	-	2,670	-
125173	Strip Maintenance	6,457	6,329	6,876
	Sub Total	12,957	15,341	7,687
	TOTAL TO OPERATING STATEMENT	2,052,853	2,062,526	2,346,542

SHIRE OF KELLERBERRIN Schedule 12 - TRANSPORT ANNUAL BUDGET 2016/17				
GL #		ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
	OPERATING REVENUE			
122305	Blackspot Funding	-	-	-
122318	Direct Grants	129,705	233,600	233,600
122328	Grain Freight Network Funding - Shackleton Road	-	-	-
122332	Government Grants	280,700	-	59,375
122343	Street Lighting Subsidy	3,594	3,267	3,000
122349	Profit on Sale of Asset	-	1,364	1,785
122353	Reimbursements	304	296	-
122355	Road Project Grants	314,067	246,056	307,570
122356	Roads to Recovery Grant	601,733	744,386	744,386
	Sub Total	1,330,103	1,228,969	1,349,716
	Traffic Control			
124335	Heavy Vehicle Permits - HV	-	-	-
124346	Police Licencing Commissions	37,389	31,379	35,000
124372	Local Number Plate Charges	499	486	550
124353	Reimbursements	778	759	-
124367	Vehicle Examinations Income - VI	7,297	7,189	8,000
	Sub Total	45,962	39,813	43,550
	Aerodrome			
125310	Charges - Lease	-	-	-
125314	Contributions	-	-	-
125332	Grants	-	-	-
	Sub Total	0	0	0
	TOTAL TO OPERATING STATEMENT	1,376,065	1,268,783	1,393,266

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>	51,134	51,134
122081	Interest on Loans		
	<i>Loan 116A - Purchase of John Deere Grader 670D</i>	4,370	4,370
	Operating Revenue		
	Streets, Roads, Bridges & Depot Mtce		
122318	Direct Grants		
	<i>Main Road Direct Grant Funding</i>	129,705	129,705
122343	Main Roads Street Lighting Subsidy		
	<i>Great Eastern Highway Lighting Subsidy</i>	3,594	3,594
122355	Road Project Grants		
	<i>Regional Road Group Grant</i>	314,067	314,067
122356	Roads to Recovery Grant		
	<i>Roads to Recovery Grant Funding</i>	601,733	601,733
	Operating Expenditure		
	Traffic Control		
124045	Licensing Commissions		
	<i>Commissions paid to Resource Centre from Dept of Transport</i>	35,000	35,000
	Operating Revenue		
	Traffic Control		
124372	Local Number Plate Charge		
	<i>Shire Number Plate Charges</i>	550	550
124367	Vehicle Inspections		
	<i>Conducted by Mechanic</i>	7,297	7,297
124346	Department Transport - Commissions		
	<i>Police Licensing Commissions - CRC</i>	35,000	35,000

SHIRE OF KELLERBERRIN Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Rural Services			
131000	Administration Allocation	5,300	4,922	-
131050	Promotions	-	-	-
131055	Salary	-	-	-
131061	Subscriptions	-	-	-
131062	Superannuation	-	-	-
131071	CDO - Uniform Allowance	-	-	-
131077	Workers Compensation	-	-	-
131158	Noxious Weeds	25,033	24,448	16,355
131191	Vermine Control	2,014	1,965	1,245
	Sub Total	32,346	31,335	17,600
	Tourism & Area Promotion			
132000	Administration Allocation	8,578	7,966	-
132001	Advertising	2,133	2,101	4,000
132015	Depreciation	22,575	22,025	9,224
132037	Loss on Sale of Asset	-	-	-
132050	Promotions	2,594	583	9,000
132055	Salary	50,149	47,010	46,910
132061	Subscriptions	450	100	500
132062	Superannuation	4,499	4,408	4,399
132063	Superannuation - Voluntary	-	-	-
132068	Travel & Accommodation	200	-	2,000
132071	CDO - Uniform	400	388	400
132077	Workers Compensation	-	1,800	2,006
132087	Pipeline Golf Links - Expenditure	-	-	-
132120	Caravan Park	116,056	113,450	82,417
132137	Entry Statements	9,784	9,545	6,546
132146	Information Bay	7,947	5,836	5,000
132168	Scenic Lookout	1,173	848	6,682
132192	Communications Hut	500	-	2,372
	Sub Total	227,040	216,062	181,456
	Building Control			
133000	Administration Allocation	15,918	14,691	15,271
133011	Consultant Expenses	15,246	15,008	14,560
133015	Depreciation	-	-	-
133032	Legal Fees	-	-	-
133055	Salaries and Wages	34,140	33,307	33,000
133061	Building - Subscriptions	250	-	500
133064	Telephone	-	-	-
133170	Shed Mtce	690	500	503
133190	Builder Administration	459	450	272
	Sub Total	66,702	63,956	64,106
	Public Utility Services			
135059	Standpipe Charges	13,533	13,139	30,000
135193	Weather Observations	9,877	9,636	17,657
	Sub Total	23,410	22,775	47,657
	TOTAL TO OPERATING STATEMENT	349,497	334,127	310,820

SHIRE OF KELLERBERRIN Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
	OPERATING REVENUE			
	Rural Services			
131353	Reimbursements	-	-	-
131361	Sale of Poisons	-	-	-
	Sub Total	0	0	0
	Tourism & Area Promotion			
132307	Caravan Park Fees - CV	67,848	67,173	54,905
132314	Contributions	652	636	636
132345	Other Income (inc souvenir sales)	191	186	-
132370	Pipeline Golf Links - Income	-	-	-
132098	Allocation of Housing Income	-	-	-
	Sub Total	68,691	67,995	55,541
	Building Control			
133304	BCITF & BRB Levy Commission	163	159	150
133306	Building Permit Fees	4,548	5,483	2,260
133308	Demolition Permit Fees	5	5	-
	Sub Total	4,716	5,647	2,410
	Public Utility Services			
135310	Extractive Industry License	-	-	11,522
135364	Standpipe Income	-	690	-
	Sub Total	0	690	11,522
	TOTAL TO OPERATING STATEMENT	73,408	74,332	69,473

SHIRE OF KELLERBERRIN
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Tourism & Area Promotion		
132055	Salaries		
	<i>Community Development Officer</i>	Salary	50,149
	<i>Including Annual, Sick and Long Service Leave</i>		50,149
132062	CDO - Occupational Super		
	<i>9.50% Superannuation</i>	Super Sch	4,499
			4,499
132077	Workers Compensation		
	<i>1 employee in GL 143077</i>	-	-
132071	CDO - Uniforms		
	<i>Uniform Allowance</i>	400	400
132061	Subscriptions		
	<i>Grant Search Subscription</i>	150	
	<i>Country Arts WA</i>	150	
	<i>Grant Search Registration</i>	150	450
132050	CDO - Promotions / Activities		
	<i>Grant Opportunities and Projects</i>	1,594	
	<i>Promoting Kellerberrin Advertisements & Community Funding</i>	1,000	2,594
132001	Advertising		
	<i>Promotion and Advertising</i>	1,133	
	<i>Caravan Park Tourist Advertising & Membership</i>	1,000	2,133
132120	<i>Caravan Park - Maintenance & Caretaking Fees</i>	116,056	116,056
	Operating Expenses		
	Building Control		
133055	Salaries and Wages		
	<i>MDS 40% Wages allocation</i>	34,140	34,140
	Operating Revenue		
	Tourism & Area Promotion		
132307	Caravan Park Fees		
	<i>Caravan Park Fees</i>	67,848	67,848
	Operating Revenue		
	Building Control		
133306	Building Licence Fees		
	<i>Building Licence Charges</i>	5	5
133304	BCITF & BRB Commissions	163	163
	Operating Expenditure		
	Other Economic Services		
135059	Standpipe Water		
	<i>Water Consumption</i>	13,533	13,533
	Operating Revenue		
	Other Economic Services		
135310	Extractive Industry Licence		
	<i>Doodlakine Quarry Lease (CPI Increase)</i>	-	-

SHIRE OF KELLERBERRIN				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
		30/06/17	30/06/2016	30/06/16
	OPERATING EXPENDITURE			
	Private Works			
141000	Administration Allocation	36,740	34,119	35,387
141014	Debt Write Off	-	-	-
	Sub Total	36,740	34,119	35,387
	Public Works Overheads			
143000	Administration Allocations	137,451	127,646	143,023
143003	Holiday Pay	90,317	102,633	75,445
143006	Bonus Pay Scheme	70,000	73,750	80,000
143015	Depreciation	-	-	-
143031	Insurance	-	1,173	1,174
143036	Long Service leave	-	56,622	40,610
143042	Other	10,783	10,520	8,100
143043	Medicals and Vaccinations	500	40	-
143055	Wages	159,103	133,177	131,000
143058	Sick Pay	23,668	23,091	39,647
143062	Superannuation	90,507	85,004	81,039
143063	Superannuation - Voluntary	11,211	10,938	14,950
143064	Telephone	3,053	2,996	4,369
143067	Staff Training	32,698	31,949	32,748
143068	Travelling & Accommodation Expenses	756	745	500
143071	Protective Clothing & Equipment	11,372	11,968	10,050
143077	Workers Compensation Insurance	47,667	42,792	51,584
143078	Unallocated Wages	-	-	-
143079	Star Track Deliveries	8,434	8,524	9,600
143082	Minor Plant Allocation	443	432	-
143099	Allocation of Housing Expenses	41,446	38,809	57,206
	Sub Total	739,411	762,810	781,045
143033	Less Allocated to Works	(739,411)	(761,015)	(778,875)
	Sub Total	(0)	1,796	2,170
	Plant Operations			
144005	Blades & Points	5,927	5,839	10,000
144015	Depreciation	174,254	170,004	176,684
144022	Minor Workshop & Depot Tools	11,662	11,466	10,000
144023	Workshop / Depot Consumables and Sundry Items	1,300	-	10,000
144025	Fuel & Oils	131,000	131,575	150,000
144028	Plant Lease Expense	48,874	117,642	132,558
144031	Insurance	39,112	38,077	38,077
144034	Licences	6,964	6,861	8,360
144037	Loss on Sale of Asset	-	414	-
144043	Parts & Repairs	182,936	194,812	180,000
144054	Repair Wages	150,643	146,982	65,884
144070	Tyres	25,695	32,344	25,000
144194	Two Way Maintenance	1,500	364	3,526
	Sub Total	779,866	856,378	810,089
144032	Less Allocated to Works	(567,177)	(523,026)	(544,420)
144033	Less Allocated to Depreciation	(212,689)	(191,052)	(309,242)
	Sub Total	(0)	142,300	(43,573)

SHIRE OF KELLERBERRIN Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2016/17				
GL #	DESCRIPTION	ANNUAL BUDGET 2016/17	ESTIMATED ACTUAL 2015/16	ADOPTED BUDGET 2015/16
	Stock on Hand			
146024	Fuel Purchases	132,000	46,038	195,000
146038	Materials	-	-	-
146041	Oils	-	-	-
	Sub Total	132,000	46,038	195,000
146033	Less Allocated to Works	(132,000)	(49,618)	(195,000)
	Sub Total	0	(3,580)	0
	Salaries & Wages			
147029	Gross Salaries & Wages	1,585,424	1,767,535	1,554,855
147033	Less Allocated to Salaries & Wages	(1,585,424)	(1,767,535)	(1,554,855)
147077	Workers Compensation	-	2,746	-
	Sub Total	0	2,746	0
	Unclassified			
148000	Administration Allocation	-	-	-
148014	Debt Write Off	-	-	-
148015	Depreciation	20,885	20,376	18,668
148037	Loss on Sale of Asset	-	1,568	-
148055	Community Resource Centre Salaries	159,055	155,175	160,176
148062	Superannuation - Occupational Community Reso	16,980	16,565	17,096
148080	Other Shire and Misc Properties (not housing)	44,478	43,295	20,792
148114	Air Strip Maintenance	-	-	-
148081	Interest - Loan 117	4,930	6,707	6,794
148175	Old Fire Station Maintenance	-	-	-
148196	Community Resource Centre	18,773	15,521	16,322
148099	Allocation of Housing Expenses	30,993	28,998	10,428
	Sub Total	296,094	288,204	250,274
	TOTAL TO OPERATING STATEMENT	332,833	465,585	244,258
	OPERATING REVENUE			
	Private Works			
141330	Private Works - Income	105,992	54,485	100,350
	Sub Total	105,992	54,485	100,350
	Public Works Overheads			
143014	Contributions and Donations	-	-	-
143353	Reimbursements	7,150	6,976	-
143098	Allocation of Housing Income	-	-	22,090
	Sub Total	7,150	6,976	22,090
	Plant Operation Costs			
144353	Reimbursments	28,990	28,703	62,810
	Sub Total	28,990	28,703	62,810
	Salaries & Wages			
147353	Reimbursement - Workers Comp	-	2,096	-
	Sub Total	0	2,096	0
	Unclassified			
148314	Contributions and Donations	235	233	-
148332	Government Grants	-	10,000	10,000
148343	Reimbursements - Other Shire Properties (not ho	15,474	15,321	-
148345	Other Income	618	612	612
148353	Community Resource Centre Salaries Reimburse	176,034	171,741	177,271
148349	Profit on Sale of Asset	-	8,803	-
148098	Allocation of Housing Income	68,910	66,373	37,400
	Sub Total	261,272	273,083	225,283
	TOTAL TO OPERATING STATEMENT	403,405	365,343	410,533

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Private Works		
	Operating Revenue		
	Private Works		
141330	General Charges		
	<u>Income on Private Projects</u>		-
	General Private Works	200,642	
	<u>Expenditure Private Works</u>		
	Materials		
	Labour	(25,021)	
	PWO	(39,013)	
	POC	(16,501)	
	Plant Depreciation	(14,115)	
	Net Income from Private Works		105,992
	Operating Expenditure		
	Public Works Overheads		
	Employee Costs		
143055	Wages		
	Chief Executive Officer Allocation	Salary 65,494	
	Manager Works and Services Allocation	Salary 87,500	159,103
143062	Occupational Superannuation		
	9.5% Superannuation Allocation	Super Sch 90,507	90,507
143063	Superannuation		
	5% Superannuation Allocation as per policy	Super Sch 11,211	11,211
143058	Sick Pay		
	17 employees @ 91.2 hrs per employee	23,668	23,668
143003	Holiday Pay		
	17 employees @ 152 hrs per employee		
	17 employees @ 91.2 hrs per employee (Public Hols)		
	Including Cleaner	90,317	90,317
143042	Other Charges		
	Staff Rates Subsidies		
	As per Policy 4.32		
	Minimum Rates for 8 staff owned houses	10,783	10,783

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
143043	Medicals & Vaccinations		
		500	500
143077	Workers Compensation		
		47,667	47,667
143006	Bonus Pay Scheme		
	14 employees @ \$5,000 per year	70,000	70,000
143071	Protective Clothing		
	17 employees - Shirts	4,000	
	17 employees - Shorts and Trousers	4,822	
	16 employees @ \$150 (protective footwear)	2,550	11,372
143064	Telephone Expenses		
	- Landlines	653	
	- 0428 454 619 (Manager Works and Services)	800	
	- 0428 454 136 (Team Leader - Roads)	800	
	- 0429 454 619 (Team Leader - Town)	800	3,053
	Operating Expenditure		
	Public Works Overheads - Administration		
143031	Insurance		
	Casual Hirers Liability (complimentary cover)	-	-
	Operating Expense		
	Plant Operating Costs		
144031	Insurance		
	Machinery Breakdown (Included)		
	Motor Vehicle Insurance	39,112	39,112
144032	Less Allocated to Works		
	Allocation of works allocation for 2015/16	(567,177)	(567,177)
144033	Less Allocated to Depreciation		
	Depreciation allocation	(212,689)	(212,689)
144005	Blades and Points		
	Various Blades and Points for Graders and Loaders	5,927	5,927
144025	Fuels and Oils		
	Fuels and Oils allocation	131,000	131,000
144043	Parts and Repairs		
	Various Parts and Repairs on Shire Plant	182,936	182,936
144070	Tyres		
	Purchase of tyres for Shire Plant and Equipment	25,695	25,695
144034	Licenses		
	Licensing of Shire Plant and Equipment	6,964	6,964
144054	Repair Wages		
	Employee Repairs Wages of Shire Plant	150,643	150,643
144028	Plant Lease Expense		
	Finance Leases		
	KE4348- Liugong Wheel Loader @ \$3,410.97 per month	40,932	
	Liugong Roller, hire for two months @3,971per month	7,942	
			48,874

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
144353	Reimbursements		
	<i>Diesel Fuel Rebate</i>	28,990	28,990
	Operating Expenditure		
	Materials		
146033	Less Allocated to Works		
	<i>Stock Allocated for 2016/2017</i>	(132,000)	(132,000)
146024	Fuel - Bulk Diesel Only		
	<i>Bulk Diesel Fuel Purchases</i>	132,000	132,000
	Operating Expenditure		
	Salaries and Wages		
147033	Less Allocated to Works		
	<i>As per Salaries and Wages Schedule</i>	(1,585,424)	(1,585,424)
147029	Gross Salaries and Wages		
	<i>As per Salaries and Wages Schedule</i>	1,585,424	1,585,424
	Operating Expenditure		
	Unclassified		
148081	Interest on Loans		
	<i>Interest only on Loan 117 - (Hinckley St Residence)</i>	4,930	4,930
148055	Community Resource Centre Salaries		
	<i>Community Resource Centre Salaries</i>	159,055	159,055
148062	Community Resource Centre Superannuation		
	<i>Community Resource Centre Superannuation</i>	16,980	16,980
	Operating Revenue		
	Unclassified		
148332	Grants		
	<i>Water Harvesting Grant</i>	-	-
148353	CRC Salaries Reimbursement		
	<i>Reimbursement of CRC Wages (net expense)</i>	176,034	176,034

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2016/17
<u>GENERAL PURPOSE INCOME</u>				
<u>Banking</u>				
033324	EFTPOS Transactions Surcharge	Council	GST Included	\$ 1.00
033324	Credit Card Surcharge	Council	GST Included	1% of transaction
<u>Administration</u>				
042300	Recovery of dishonour fees	Council	GST Included	\$ 50.00
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 - Admin/ staff time \$/hr	Council	GST Included	\$30hr '+' \$30 app fee
042300	Freedom of Information - postage	Council	GST Included	Cost + 10%
042300	Freedom of Information - photocopying per page	Council	GST Included	\$30hr '+' 20c page
PLEASE NOTE: The Kellerberrin Community Resource Centre provides photocopying services for members of the public and the community.				
<u>Shire Charge out rates:</u>				
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
<u>GOVERNANCE</u>				
<u>Electoral Rolls</u>				
041021	Electoral rolls	Council	GST Included	\$ 50.00
041021	Owners and Occupiers rolls (rate book)	Council	GST Included	\$ 50.00
032350	Rate Enquiry Fee (including orders & requisitions)	Council	GST Included	\$ 99.00
<u>LAW, ORDER AND PUBLIC SAFETY</u>				
<u>Animal Registration</u>				
<u>Dogs kept on owners premises (Town Dogs)</u>				
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
<u>Dogs owned by Pensioners</u>				
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

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052320	<i>Dogs used for droving or caring for stock (Farm Dogs)</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	\$ 115.00
052347	Animal destruction	Council	GST Included	\$ 115.00
052347	Replacement registration tag	Council	GST Included	\$ 2.20
	<u>Fire Prevention</u>			
	Sale of maps	Council	GST Included	\$ 20.00
	Fines & Penalties	Statutory	GST Free	set by regulation
	Recovery/admin fee	Council	GST Included	\$ 10.00
	<u>HOUSING</u>			
	<u>Rentals</u>			
092354	Dentist Surgery (private)	Council	GST Free	\$ 22.00
092354	Moore Street, Lot 401			
092354	Doctor Surgery (private)	Council	GST Free	\$ 77.00
092354	Moore Street, Lot 409			
092354	Infant Health Clinic	Council	GST Free	\$ -
092354	Ripper Street (as per Council Agreement CANWA)			
092354	Infant Health Clinic Unit (staff - private)	Council	GST Free	\$30 - \$55
092354	24 Hammond Street (private) week	Council	GST Free	\$ 480.00
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 - \$300
092354	Unit 2/29 Leake Street (staff - private)	Council	GST Free	\$100 - \$300
092354	7 Thornton Avenue (staff - private)	Council	GST Free	\$80 - \$250
092354	2 George Street (staff - private)	Council	GST Free	\$80 - \$250
092354	4 Moore Street (staff - private)	Council	GST Free	\$80 - \$250
092354	68 James Street (staff - private)	Council	GST Free	\$55 - \$110

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G/L	Charge Details	Council or Statutory	GST Status	2016/17
<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>				
In all Ground				
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 \$	22.50
105308	Land 2.4 metres x 2.4 metres where directed by Council	Council	GST Included \$	39.00
105308	Land 2.4 metres x 3.6 metres where directed by Council	Council	GST Included \$	56.00
105308	Land 2.4 metres x 1.2 metres selected by applicant	Council	GST Included \$	22.50
105308	Land 2.4 metres x 2.4 metres selected by applicant	Council	GST Included \$	39.00
105308	Land 2.4 metres x 3.6 metres selected by applicant	Council	GST Included \$	56.00
<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 \$	56.00
105308	For second additional 300 millimetres	Council	GST Included \$	67.00
105308	For additional 300 millimetre lots	Council	GST Included \$	84.00
<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 \$	67.00
<i>Ashes Path</i>				
105308	Cost for Council to inter ashes and place plinth	Council	GST Included \$	45.00
105308	Cost if interment is not performed by Council	Council	GST Included \$	22.50
<i>Additional Charges (where applicable)</i>				
105308	Interment without due notice	Council	GST Included \$	84.00
105308	Interment not in usual hours			
105308	Monday to Friday	Council	GST Included \$	80.00
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 \$	560.00
105308	Re-opening grave for exhumation	Council	GST Included \$	680.00
105308	Re-opening grave for exhumation of child under 12 years of age	Council	GST Included \$	680.00
105308	Re-interment in new grave after exhumation	Council	GST Included \$	670.00
105308	Re-interment in new grave after exhumation of child under 12	Council	GST Included \$	670.00

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G/L	Charge Details	Council or Statutory	GST Status	2016/17
<u>Miscellaneous Charges</u>				
105308	Registration of Transfer of Right of Burial	Council	GST Included \$	11.00
105308	For copy of Right of Burial	Council	GST Included \$	11.00
105308	For grave no. plate	Council	GST Included \$	16.50
105308	Undertaker's Annual License Fee	Council	GST Free \$	115.00
105308	Special Permit Fee for a single interment	Council	GST Included \$	33.50
105308	Grave reservation fee	Council	GST Included \$	18.00
105308	Making a search in register	Council	GST Included \$	11.00
105308	Copy of By-laws	Council	GST Included \$	11.00
105308	Permission to erect a headstone	Council	GST Free \$	28.00
105308	Permission to erect kerbing	Council	GST Free \$	28.00
105308	Permission to erect monument	Council	GST Free \$	56.00
105308	Permission to erect name plate	Council	GST Free \$	28.00
<u>Rubbish Charges</u>				
101321	Domestic and Commercial	Council	GST Free \$	179.00
101370	Additional Bins	Council	GST Included \$	196.00
<u>Sale of Bins</u>				
101370	Shire of Kellerberrin - Sulo Bins	Council	GST Included \$	90.00
<u>Waste Transfer Station</u>				
101359	6x4 trailer load of building materials - with the first trailer per	Council	GST Included \$	25.00
101359	8x5 trailer load of building materials - with the first trailer per	Council	GST Included \$	35.00
101359	Commercial / Building requires PRE- approval and is charged at cost recovery plus 5% administration fee.			
<u>Community Bus Hire</u>				
105312	Fuel plus rate per kilometre	Council	GST Included \$	0.55
105312	Fuel plus rate per kilometre (Senior Citizens Group)	Council	GST Included \$	0.44
	<i>Includes Kellerberrin Seniors Group, HACC and Dryandra</i>			
105312	Trailer	Council	GST Included \$	22.00
<u>Tree Planter</u>				
106366	Per Day	Council	GST Included \$	123.00
106366	1/2 Day	Council	GST Included \$	67.00
106366	Seeds Licence	Council	GST Included \$	51.00
106366	Small Planter (<i>portable</i>)	Council	GST Included \$	22.50
<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

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2016/17
Seasonal				
112303	Adults	Council	GST Included \$	80.00
112303	Child	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
Annual				
112314	Kellerberrin District High School	Council	GST Included \$	242.00
112314	Kellerberrin Aquatic Club	Council	GST Included \$	110.00
112314	Casual Hire (plus hrly rate for pool manager)	Council	GST Included \$	110.00
112314	Swimming Pool Manager Hourly Rate	Council	GST Included \$	44.00
<u>Kellerberrin Memorial Hall</u>				
111334	Meeting Room	Council	GST Included \$	33.50
111334	Hall Only	Council	GST Included \$	67.00
111334	Full Complex with Kitchen (excluding crockery and cutlery)	Council	GST Included	\$110 + hrly rate
111334	Fully Serviced Charge (with rubbish removal)*	Council	GST Included	\$220 + hrly rate
111334	Dance Club (per night)	Council	GST Included \$	22.00
111334	Chair hire (per stack of 10)	Council	GST Included \$	10.00
111334	Trestle Hire (per table)	Council	GST Included \$	10.00
111334	Glasses (wine and normal)	Council	GST Included \$	0.50
111334	Carafes (each)	Council	GST Included \$	5.00
111334	Jugs (each)	Council	GST Included \$	5.00
<p>Unless fully serviced, the Hirer is responsible for all setting up and setting down, cleaning up after function and removal of all rubbish.</p> <p>*Fully serviced charge includes Council Staff setting up and setting down and cleaning up after the function including removal of rubbish.</p> <p>Note 1: Rehearsals and decorating may take place free of charge up to 24 hours prior to the time hired unless facility is booked.</p> <p>Note 2: Hirers are responsible for setting up and repacking chairs and for cleaning. Excess cleaning is chargeable to the hirer.</p> <p>Note 3: Kellerberrin Blue Light Disco - 50% of cost.</p> <p>Note 4: A bond not exceeding \$300.00 must be charged to all hirers. Bond is refundable subject to condition.</p> <p>Note 5: If required - cleaning costs will be incurred at an hourly rate is at the discretion of the Chief Executive Officer.</p>				
<u>Recreation & Leisure Centre</u>				
113138	Hire of the Cottle Room (Meeting Room)	Council	GST Included \$	55.00
113138	Hire of the Cuolahan Room (Dining Room)	Council	GST Included \$	66.00
113311	Gymnasium Membership (per year)	Council	GST Included \$	110.00
113311	Family Gym Membership (Family of 4 per year)	Council	GST Included \$	330.00
113311	Gymnasium Membership (per month)	Council	GST Included \$	22.00
113311	Gymnasium Membership (per hour)	Council	GST Included \$	11.00
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 \$	110.00

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<u>Other</u>				
113345	Ex-Golf Club House	Council	GST Included \$	220.00
113345	Cutlery (per box of 100)	Council	GST Included \$	33.00
113345	Crockery (per 100 servings)	Council	GST Included \$	55.00
113345	Glasses (per 100)	Council	GST Included \$	55.00
113345	Projector (outside Shire)	Council	GST Included \$	55.00
105345	Marquee - Large Marquee	Council	GST Included \$	330.00
105345	Marquee - 3 Small Marquee - Individual Charge	Council	GST Included \$	110.00
105345	Marquee - 3 Small Marquee - Group Charge	Council	GST Included \$	220.00
Set up fee for Marquee at hourly rate of \$60				
105345	Barbeques	Council	GST Included \$	55.00
105345	Equipment Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	100.00
<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 \$	300.00
<u>Oval</u>				
113333	Commercial Organisations other than District Public Bodies (plus	Council	GST Included \$	110.00
113333	Local Organisations (plus charges for buildings used)	Council	GST Included \$	55.00
<u>Circus - (Not on Grassed Playing Surface)</u>				
113333	With Power	Council	GST Included \$	225.00
113333	Without Power	Council	GST Included \$	112.50
Trust	Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	200.00
<u>ECONOMIC SERVICES</u>				
<u>Caravan Park</u>				
132307	Caravan Powered Site - up to 2 persons per night	Council	GST Included \$	20.00
132307	Each Additional Person	Council	GST Included \$	5.50
132307	Caravan Powered Site - up to 2 persons per week	Council	GST Included \$	100.00
132307	Each Additional Person per week	Council	GST Included \$	30.00
	<i>4 week limit subject to availability</i>			
132307	Non-Powered Tent Site up to 2 persons per night	Council	GST Included \$	11.00
132307	Non-Powered Tent Site up to 2 persons per week	Council	GST Included \$	55.00

Non-Powered Sites are for tents only & do NOT have access to Wi-Fi or Kitchen Facilities: Only BBQ facilities.

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132307	Powered Tent Site - up to 2 people per night	Council	GST Included \$	16.50
132307	Each Additional Person	Council	GST Included \$	5.50
132307	Powered Tent Site - up to 2 people per Week	Council	GST Included \$	85.00
132307	Each Additional Person - per week	Council	GST Included \$	30.00
132307	Shower per person	Council	GST Included \$	2.00
132307	Washing (per load)	Council	GST Included \$	5.00
132307	Dryer (per load)	Council	GST Included \$	3.00
132307	Unoccupied van site No Power subject to approval per week	Council	GST Included \$	30.00
<u>Caravan Park - George Street</u>				
	Single Bed Rooms per night			
132307	Double Bed Rooms per night	Council	GST Included \$	55.00
132307	Single Bed Rooms per week	Council	GST Included \$	77.00
132307	Double Bed Rooms per week	Council	GST Included \$	275.00
132307		Council	GST Included \$	385.00
<u>CBH - Offsite Self Contained Units Accommodation</u>				
132307	Overnight rental of 1 self contained unit	Council	GST Included \$	77.00
132307	Weekly rental of 1 self contained unit	Council	GST Included \$	385.00
<u>Extractive Industry License</u>				
135310	Doodlakine Quarry Lease	Council	GST Included \$	12,100.00
<u>Standpipe Water Supply</u>				
135364	Contractor / Residents	Council	GST Included	\$4.50 per Kilolitre min \$10
	Central Wheatbelt Harness Racing Club - Usage by agreement			
11413300	<u>Private Works</u>			
	<i>Wages Charge out Rates (per hour)</i>			
141330	Wages - Parks and Gardens	Council	GST Included \$	68.20
141330	Wages - Administration Staff	Council	GST Included \$	68.20
141330	Wages - Management Staff	Council	GST Included \$	110.00
141330	Wages - Chief Executive Officer	Council	GST Included \$	126.50
141330	Wages - Builder	Council	GST Included \$	99.00
141330	Wages - Mechanic	Council	GST Included \$	99.00
141330	Wages - Apprentice Mechanic	Council	GST Included \$	46.20
141330	Wages - Travel	Council	GST Included	0.75p/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 \$	170.50
141330	Grader Volvo 720B	Council	GST Included \$	170.50
141330	Luigong Loader	Council	GST Included \$	181.50
141330	CAT Loader	Council	GST Included \$	181.50
141330	John Deere Loader	Council	GST Included \$	181.50
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	107.80
141330	Prime Movers	Council	GST Included \$	158.40
141330	Road Sweeper	Council	GST Included \$	148.50
141330	Water Truck Usage per day (Wet hire)	Council	GST Included \$	213.40

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141330	Trucks / Tandem	Council	GST Included \$	125.40
141330	Truck & Trailer Combination	Council	GST Included \$	228.80
141330	Rollers	Council	GST Included \$	154.00
141330	Road Broom	Council	GST Included \$	96.80
141330	Utilities	Council	GST Included \$	92.40
141330	Cherry Picker	Council	GST Included \$	92.40
141330	Mowers/Deutscher	Council	GST Included \$	80.30
141330	Excavator	Council	GST Included \$	147.95
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 \$	57.20
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	57.20
141330	Cat Loader	Council	GST Included \$	66.00
141330	Excavator	Council	GST Included \$	49.50
<i>Plant Hire Charges per day, plus fuel (Dry Hire)</i>				
141330	John Deere Loader	Council	GST Included \$	457.60
141330	Skid Steer Loader	Council	GST Included \$	457.60
141330	Lighting Tower	Council	GST Included \$	132.00
141330	Excavator	Council	GST Included \$	396.00
141330	Trailer	Council	GST Included \$	239.00
141330	Vibration Plate	Council	GST Included \$	57.20
141330	Vibration Foot	Council	GST Included \$	37.40
141330	Low Loader - Flat Rate per Day plus km rate	Council	GST Included \$	280.50
141330	Low Loader (per km)	Council	GST Included \$	0.15
141330	Side Tipping Trailer - Flat Rate per day plus km rate	Council	GST Included \$	152.90
141330	Side Tipping Trailer (per km)	Council	GST Included \$	0.15
141330	Water Tanker Trailer - Flat Rate per day plus km rate (potable)	Council	GST Included \$	255.00
141330	Water Tanker Trailer (per km)	Council	GST Included \$	0.15
141330	Dolly - Flat Rate per Day plus km rate	Council	GST Included \$	84.00
141330	Dolly - (per km)	Council	GST Included \$	0.15
141330	Box Trailer - Flat Rate - Full Day	Council	GST Included \$	34.00
141330	Box Trailer - Flat Rate - Half Day	Council	GST Included \$	17.00
<i>Note:</i> All vehicles hired must be returned with a full tank of fuel (supplied to Hirer with a full tank)				
141330	Helicopter Trowel (must be returned cleaned or there is a \$300 clean fee) per day.	Council	GST Included \$	110.00
141330	Cement Mixer (\$300 bond must be paid) per hour	Council	GST Included \$	33.00
141330	3 Phase Power Extension Converter Box per day	Council	GST Included \$	110.00
<i>Materials Charged - (Supply Only - Tandem Truck 11-12t)</i>				
141330	Sand per load (plus delivery cost tandem truck)	Council	GST Included \$	39.60
141330	Gravel per load (plus delivery cost tandem truck)	Council	GST Included \$	98.00
141330	Blue metal per tonne (plus delivery cost tandem truck)	Council	GST Included \$	56.00
141330	Metal dust per tonne (plus delivery cost tandem truck)	Council	GST Included \$	56.00
141330	All in one per tonne	Council	GST Included \$	56.00
141330	Tandem Truck delivery all loads per hour	Council	GST Included \$	125.00

Shire of Kellerberrin
Schedule of Fees and Charges 2016 / 17
Effective as at 1st July 2016

G/L	Charge Details	Council or Statutory	GST Status	2016/17
141330	Materials Charged - (Supply Only - Canter Truck 2-3t)			
141330	Sand per load (plus delivery cost canter truck)	Council	GST Included	\$ 6.50
141330	Gravel per load (plus delivery cost canter truck)	Council	GST Included	\$ 16.50
141330	Mulch per load (plus delivery cost canter truck)	Council	GST Included	\$ 56.00
141330	Mulch (trailer load picked up, 6 x 4 Trailer)	Council	GST Included	\$ 25.00
141330	Canter Truck delivery all loads per hour	Council	GST Included	\$ 105.00

HEALTH, BUILDING & PLANNING

HEALTH

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	10c a litre
073326	Itinerant Food Vendor's License	Council	GST Included	\$ 185.00
073326	Food business surveillance fee (high risk)	Council	GST Included	\$ 220.00
073326	Food business surveillance fee (medium risk)	Council	GST Included	\$ 165.00
073326	Food business surveillance fee (low risk)	Council	GST Included	\$ 110.00
073326	Establish New Food business registration application	Council	GST Included	\$ 220.00
073326	Transfer of Food business registration	Council	GST Included	\$ 55.00
073326	Alter Food business registration application	Council	GST Included	\$ 55.00
073326	Annual Lodging House Licence Fee	Council	GST Included	\$ 110.00
073326	Events Assessment	Council	GST Included	\$ 110.00
073326	Annual Food Act Registration Fee	Council	GST Included	\$ 55.00

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	Council	GST Included	\$ 200 plus \$0.75 per km
133306	Second-Hand Dwelling Inspection more than 200km from	Council	GST Included	\$ 400 day plus \$0.75 per
133306	Inspections of pool/ spa enclosures	Statutory	GST Free	\$ 57.45

BUILDING APPLICATIONS

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
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

Shire of Kellerberrin
Schedule of Fees and Charges 2016 / 17
Effective as at 1st July 2016

G/L	Charge Details	Council or Statutory	GST Status	2016/17
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
Certified application for a building permit (s.16(1)) Cont...				
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 incidental structure	Statutory	GST Free	\$ 96.00
133306	For demolition work in respect of a Class 2 to Class 9 building the fee is for each storey of the building.	Statutory	GST Free	\$ 96.00
Application for extension of time				
133306	Application to extend the time during which a building or	Statutory	GST Free	\$ 96.00

PLANNING REGUALTIONS

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

Shire of Kellerberrin
Schedule of Fees and Charges 2016 / 17
Effective as at 1st July 2016

G/L	Charge Details	Council or Statutory	GST Status	2016/17
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	<i>\$739 and, if the excavation has commenced, an additional amount of \$1478 by way of penalty</i>
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	<i>\$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</i>
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
SUBDIVISION / SURVEY STRATA				
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
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) Note: <i>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	Administraion Support: Scheme Amendments/Structure Plans (per hour rate)	Council	GST Included	\$ 88.00

Shire of Kellerberrin
Schedule of Fees and Charges 2016 / 17

Effective as at 1st July 2016

G/L	Charge Details	Council or Statutory	GST Status	2016/17
OTHER PLANNING FEES & CHARGES				
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	\$ 110.00
104369	11-50 letters	Council	GST Included	\$ 220.00
104369	51-100 letters	Council	GST Included	\$ 330.00
104369	101-150 letters	Council	GST Included	\$ 440.00
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			

Capital Asset Purchases 2016/17

Asset Name		Details	Account / Job #	Funding Source		Gross Purchase Price	Net Cost to Council
				Grants / Contributions	Trade In / Sale		
<u>Schedule 04 - Governance</u>							
Furn & Equip	IT, PC, A.Con, CCTV, GenSet Renew/Replace					31,500	\$31,500
Plant	Motor Vehicle (s)	KE1	042901			65,250	
Trade	Trade Existing Vehicle	KE1	042037		(59,100)		\$6,150
Plant	Motor Vehicle (s)	KE002	042901			47,152	
Trade	Trade Existing Vehicle	KE002	042037		(44,156)		\$2,996
<u>Schedule 07 - Health</u>							
Furn & Equip	Pool Fence Tester					1,800	\$1,800
Plant	Motor Vehicle (s)	KE00	042901			34,627	
Trade	Trade Existing Vehicle	KE00	042037		(14,000)		\$20,627
Plant	Motor Vehicle (s)	KE003	042901			34,627	
Trade	Trade Existing Vehicle	KE003	042037		(14,000)		\$20,627
<u>Schedule 9 - Housing</u>							
Infrastructure	CEACA Seniors Housing Project		C148J3			4,200,000	
Non Op. Revenue	RFR, Regional Fund - WeRoc		032332	(3,819,200)			\$380,800
Non Op. Revenue	New Loan for 14units			(380,800)			-\$380,800
Infrastructure	CEACA Seniors Housing Project		C148J3			304,000	
Non Op. Revenue	RFR, Regional Fund SoK		032332	(243,200)			\$60,800
<u>Schedule 10 -Community Amenities</u>							
Infrastructure	Cemetery Upgrade		105902			5,000	
Infrastructure	Contributions & Donations		105314	(5,000)			\$0
<u>Schedule 11 - Recreation & Culture</u>							
Infrastructure	Caravan Park Patio / BBQ Area		132900			11,000	\$11,000
Infrastructure	Centennial Park & Skate Pk - stage. 1		C113J1			808,268	
Non Op. Revenue	Grant - RDA/other		113332	(628,000)			\$180,268
Building	Building Renewals		113900			90,000	\$90,000
Furn & Equip	Hall Blinds		113901			3,000	\$3,000
Infrastructure	Hockey Oval Lighting		113305			10,000	\$10,000
Infrastructure	Minor Capex - Rec Cent & GSO		113305			39,000	\$39,000
Equip	Swimming Pool Solar Pannels		112901			32,000	
Non Op. Revenue	Grant - Swimming Pool		113332	(32,000)			\$0
<u>Schedule 12 - Transport</u>							
Infrastructure	Roads Program		Various			1,839,787	
Non Op. Revenue	Grant -Foot path - connected communities	Massingham St.		(20,000)			
Non Op. Revenue	Grant -Main Roads Direct		122318	(129,705)			
Non Op. Revenue	Grant - Regional Road Group		122355	(314,067)			
Non Op. Revenue	Grant - Roads to Recovery		122356	(601,733)			
Non Op. Revenue	Grant - AGRN673		122332	(260,700)			\$513,582
Plant	Motor Vehicle (s)	KE2	122901			49,768	
Trade	Trade Existing Vehicle	KE2	122037		(43,000)		\$6,768
Plant	Purchase FL Truck, Trailer, Dolly		C122001			191,142	\$191,142
Plant	Roadcrew Isuzu Truck		C122002			55,000	\$55,000
Building	Depot workshop bunding & floor repairs		122132			7,000	\$7,000
Building	Depot (transportable office)		122912			25,000	\$25,000
Infrastructure	Hinckley St Extension		C062			25,000	\$25,000
<u>Schedule 14 - Other Property & Services</u>							
Furn & Equip	Workshop - tint & sound checker		144023			1,500	\$1,500
Furn & Equip	Workshop - SDS Boards		144023			1,500	\$1,500
				(6,434,405)	(174,256)	7,912,922	1,304,261

Summary of building works 2016/17 year

Property	Works To Be Carried Out	Material Costs	Labour	Total
Caravan park (caretakers)	Vanity Unit plus mirror	700	352	1052
Caravan park	BBQ Area & Patio	9000	2000	11000
Doctors Surgery	Paint Exterior	150	2816	2966
Cemetery	Expansion	850	4390	5780
Golf Club Building	Assorted Renewal	15000	5000	20000
Recreation Centre	Assorted Renewal	2000	3000	5000
Recreation Centre	Fencing	6000	4000	10000
Depot	Floor repairs & Bunding	5000	2000	7000
7 Bennett Street	Various Minor Jobs	5925	622	6547
29a Leake Street	Various Minor Jobs	6435	626	7061
26 Hammond Street	Various Minor Jobs	5331	127	6521
29 Hammond Street	Various Minor Jobs	3498	128	3627
Other Community Buildings	Various Minor Jobs	3130	2335	5446
Town Hall	New Blinds for windows	2500	500	3000
				95,000

Shire Kellerberrin Job Costings 2016/2017

JOB #	DESCRIPTION	GL	GL Description	30/06/2017	WAGES	OVERHEADS	PLANT OPERATING	PLANT DEPN	MATERIALS	CONTRACTORS	UTILITIES	INSURANCE	OTHER	TOTAL
41+1	Public Relations, Functions & Entertainment	041163	Public Relations	\$28,299	8,364	7,819	6,613	1,900	3,602	0	0	0	0	28,299
42+2	Council Office Garden Maintenance	042112	Administration Building and Gardens	\$6,046	2,339	2,924	447	135	160	0	0	0	41	6,046
42+1	Council Office Maintenance	042112	Administration Building and Gardens	\$43,022	9,481	11,757	45	23	6,408	1,109	10,976	3,223	0	43,022
51+1	Fire Control Measures	051119	Bushfire Infrastructure & Utilities	\$2,370	365	456	823	6	0	0	720	0	0	2,370
132+6	Communications Hut	051119	Bushfire Infrastructure & Utilities	\$1,063	188	235	106	24	0	200	0	310	0	1,063
52+1	Pound Maintenance	052161	Pound Maintenance	\$1,360	1,032	40	5	2	200		60	21	0	1,360
52+2	Animal Control Measures	052116	Animal Control Expenses	\$3,500	1,314	1,642	203	91	200	0	0	0	50	3,500
74+1	Mosquito Control	074155	Mosquito Control	\$9,116	1,662	828	895	237	5,447	0	0	0	47	9,116
75+1	Medical Centre	075133	Doctors Surgery	\$7,324	528	35	37	18	480	1,544	4,248	434	0	7,324
75+2	Doctors Surgery Gardens	075133	Doctors Surgery	\$1,172	457	572	97	46	0	0	0	0	0	1,172
75+3	Ambulance Centre	075115	Ambulance Centre	\$1,276	0	0	0	0	0	594	0	682	0	1,276
75+4	Dental Surgery	075130	Dentist Surgery	\$236	0	0	0	0	0	150	86	0	0	236
75+5	Dental Surgery Gardens	075130	Dentist Surgery	\$700	600	0	0	0	100	0	0	0	0	700
82+1	Kellerberrin's Children Centre (Playgroup)	082126	Childrens Centre	\$7,357	698	872	717	184	2,517	9	1,654	707	0	7,357
101+1	Refuse Site Maintenance	101166	Refuse Site Maintenance	\$134,805	55,002	68,957	7,789	1,927	384	0	0	0	747	134,805
102+1	Townsite Litter Control - Pick Up	102035	Litter Control	\$31,670	10,629	13,281	5,400	1,920	440	0	0	0	0	31,670
105+1	Cemetery Maintenance	105123	Cemetery Maintenance	\$25,594	10,915	6,144	1,551	611	6,178	88	106	0	0	25,594
105+2	Grave Digging	105141	Grave Digging	\$4,865	1,719	2,148	319	161	318	200	0	0	0	4,865
105+3	Public Conveniences (Inc Cemetery Ablutions)	105164	Public Toilets	\$36,499	11,568	14,433	1,438	625	1,549	1,205	5,482	200	0	36,499
105+5	Railway Station	105165	Railway Reserve	\$4,357	2,755	944	471	84	20	0	0	82	0	4,357
105+6	Townsite Community Rubbish Pickup	105180	Townsite Kerb Rubbish Pick Up	\$2,262	1,036	1,199	18	9	0	0	0	0	0	2,262
106+1	Lake Baandee Building & Spillway Mtce	106152	Lake Baandee Building Maintenance	\$12,251	3,353	4,157	1,896	477	955	405	562	446	0	12,251
111+1	Kellerberrin Memorial Hall	111179	Public Halls	\$14,797	3,486	2,461	63	23	3,530	400	1,851	2,978	5	14,797
111+2	Doodlakine Hall	111179	Public Halls	\$3,489	1,000	0	0	0	300	202	570	1,417	0	3,489
111+3	Nth Baandee Hall	111179	Public Halls	\$656	0	0	0	0	0	0	0	656	0	656
112+1	Swimming Pool Mtce (Operating and Building)	112174	Swimming Pool Mtce	\$20,158	2,149	2,564	387	138	7,908	6,438	0	0	573	20,158
112J2	Swimming Pool Utilities	112174	Swimming Pool Mtce	\$15,128	0	0	0	0	0	0	15,128	0	0	15,128
112J3	Swimming Pool - Admin Expenses	112174	Swimming Pool Mtce	\$3,034	0	0	0	0	0	0	0	2,524	511	3,034
113+1	GSG Oval	113142	GSG Oval	\$42,738	8,899	11,124	5,196	1,539	14,212	53	276	0	1,440	42,738
113+2	GSG Turf Wicket	113142	GSG Oval	\$12,449	4,018	5,024	2,008	577	822	0	0	0	0	12,449
113+3	GSG Hockey Oval	113142	GSG Oval	\$20,606	5,855	7,317	2,480	780	3,459	145	358	213	0	20,606
113+4	GSG Surrounds	113142	GSG Oval	\$17,853	5,641	7,031	1,976	661	1,271	0	0	921	352	17,853
113+7	GSG Works Shed	113142	GSG Oval	\$1,450	376	470	51	0	188	100	0	265	0	1,450
113+9	GSG Oval Reticulation	113142	GSG Oval	\$11,342	809	1,009	128	60	2,745	500	5,418	568	106	11,342
113+10	GSG Trotting office and Toilet block	113142	GSG Oval	\$630	65	81	98	0	386	0	0	0	0	630
113+11	Multipurpose Courts	113142	GSG Oval	\$10,516	74	93	9	2	7,230	0	2,179	928	0	10,516
113+12	GSG Ablutions	113142	GSG Oval	\$2,489	888	1,109	49	0	172	0	25	246	0	2,489
113+24	Pony Club	113142	GSG Oval	\$5,055	1,475	1,842	927	346	0	0	0	464	0	5,055
113+100	Undercover Area	113142	GSG Oval	\$1,803	345	432	340	75	100	0	0	511	0	1,803
113+20	Kellerberrin Bowling Club	113142	GSG Oval	\$8,121	2,297	2,865	1,335	239	388	0	997	0	0	8,121
113+21	Doodlakine Bowling Club	113135	Doodlakine Bowling Club	\$304	148	130	17	9	0	0	0	0	0	304
113J36	Kellerberrin Golf Course	113142	GSG Oval	\$21,195	3,635	4,497	3,119	667	3,674	2,762	968	1,550	323	21,195
113+22	Kellerberrin Tennis Club	113151	Kellerberrin Tennis Club	\$538	227	283	23	6	0	0	0	0	0	538
113+19	Baandee Golf Club	113188	Baandee Golf Club	\$4,606	0	0	0	0	4,606	0	0	0	0	4,606
113+5	Recreation Centre Changerooms	113120	Recreation Centre	\$11,920	1,461	1,826	0	0	1,341	0	7,127	0	164	11,920
113+26	Recreation Centre Kitchen	113120	Recreation Centre	\$4,933	94	118	5	2	0	328	4,385	0	0	4,933
113+28	Recreation Centre	113120	Recreation Centre	\$108,405	14,770	5,543	880	473	32,365	514	44,622	7,609	1,629	108,405
113+29	Recreation Centre Sports (Store) Room	113120	Recreation Centre	\$1,000	0	0	0	0	1,000	0	0	0	0	1,000
113+30	Recreation Centre Judges Room	113120	Recreation Centre	\$111	0	97	0	0	15	0	0	0	0	111
113+31	Recreation Centre Gymnasium	113120	Recreation Centre	\$37,658	2,360	2,946	0	0	28,904	1,000	2,359	89	0	37,658
113+6	Recreation Centre Tote	113120	Recreation Centre	\$500	0	0	0	0	0	500	0	0	0	500
113+8	Cuolahan & Cottle Rooms	113120	Recreation Centre	\$3,496	851	1,064	0	0	59	1,523	0	0	0	3,496
113+13	District Club Area	113129	Recreation Centre District Club Area	\$28,285	312	390	69	22	1,070	0	26,422	0	0	28,285
113+14	Town Centre Gardens	113177	Town Centre Gardens	\$32,470	9,715	12,118	2,907	1,020	434	0	6,158	0	119	32,470
113+15	Scott Park	113177	Town Centre Gardens	\$5,222	2,039	2,538	427	131	87	0	0	0	0	5,222
113+16	Young Park	113177	Town Centre Gardens	\$500	500	0	0	0	0	0	0	0	0	500
113+17	Pioneer Park	113177	Town Centre Gardens	\$2,816	974	1,217	449	166	10	0	0	0	0	2,816
113+25	Watt Street Playground	113177	Town Centre Gardens	\$500	0	0	0	0	500	0	0	0	0	500
113+18	Centenary Park	113177	Town Centre Gardens	\$12,121	3,781	4,723	963	351	124	0	1,724	455	0	12,121

113J32	Dam Maintenance - Leake Street Dam	113178	Town Dams	\$99	44	55	0	0	0	0	0	0	99	
113J34	Dam Maintenance - Scott St / Restdown Dam	113178	Town Dams	\$874	294	368	37	17	0	0	158	0	874	
113J35	Storage Pond - Waste Water Treatment Plant	113178	Town Dams	\$1,614	636	796	130	52	0	0	0	0	1,614	
115+1	Pioneer Museum	115156	Museum	\$1,151	0	0	0	0	128	150	157	717	1,151	
122+30	Depot Maintenance	122132	Depot Maintenance	\$63,478	16,496	22,773	10,523	2,987	7,699	3,000	0	0	63,478	
122J38	Depot Utilities	122132	Depot Maintenance	\$3,912	0	0	0	0	0	0	3,912	0	3,912	
122J39	Depot Admin Expenses	122132	Depot Maintenance	\$2,823	0	0	0	0	0	0	0	939	1,884	2,823
122+25	Culvert Maintenance	122128	Culverts and Floodways	\$14,347	2,005	2,504	1,681	619	5,607	1,661	160	0	109	14,347
122+31	Footpath Maintenance	122140	Footpath Maintenance	\$5,722	1,531	1,914	1,445	332	500	0	0	0	0	5,722
124+1	Vehicle Inspections	124183	Vehicle Examinations	\$10,700	4,616	5,737	28	13	307	0	0	0	0	10,700
125+1	Aerostrip Mtce (Inc Weed Control)	125173	Strip Maintenance	\$6,735	1,395	1,753	1,119	403	434	0	788	668	175	6,735
131+1	Noxious Weeds	131158	Noxious Weeds	\$16,736	3,973	4,918	3,406	859	2,524	0	0	0	1,056	16,736
131+2	Vermin Control	131191	Vermin Control	\$2,357	944	1,180	159	73	0	0	0	0	0	2,357
132+1	Caravan Park Caretaking (Employee Costs)	132120	Caravan Park	\$32,694	31,794	0	0	0	0	900	0	0	0	32,694
132J3	Caravan Park Building Maintenance	132120	Caravan Park	\$10,943	0	0	0	0	8,835	2,108	0	0	0	10,943
132J7	Caravan Park - Utilities	132120	Caravan Park	\$26,751	0	0	0	0	0	0	26,751	0	0	26,751
132J8	Caravan Park - Admin Expenses	132120	Caravan Park	\$1,847	0	0	0	0	0	0	0	1,656	191	1,847
132J9	Caravan Park - Minor Purchases / Expenditure	132120	Caravan Park	\$0	0	0	0	0	0	0	0	0	0	0
132J10	Caravan Park - Garden/Groundkeeping	132120	Caravan Park	\$41,311	0	39,414	1,443	454	0	0	0	0	0	41,311
132+3	Information Bay	132146	Information Bay	\$7,095	2,000	0	0	0	5,095	0	0	0	0	7,095
132+4	Scenic Lookout	132168	Scenic Lookout	\$960	470	207	108	41	135	0	0	0	0	960
132+5	Town Entry Statements	132137	Entry Statements	\$7,771	2,923	3,653	943	252	0	0	0	0	0	7,771
133+1	Builder Administration	133190	Builder Administration	\$739	0	0	0	0	0	0	739	0	0	739
133+2	Builders Shed Mtce	133170	Shed Mtce	\$297	43	54	0	0	0	200	0	0	0	297
135+2	Weather Observations	135193	Weather Observations	\$8,894	3,252	4,046	1,088	508	0	0	0	0	0	8,894
136J1	CRC Building Maintenance	136075	Community Resource Centre	\$2,715	134	168	0	0	0	2,413	0	0	0	2,715
136J2	CRC Utilities	136075	Community Resource Centre	\$2,346	0	0	0	0	0	0	2,346	0	0	2,346
136J3	CRC Admin Expenses	136075	Community Resource Centre	\$0	0	0	0	0	0	0	0	0	0	0
136J4	CRC Cleaning Wages	136075	Community Resource Centre	\$9,941	6,482	2,542	5	2	910	0	0	0	0	9,941
143+1	Staff Meetings/Training	143067	Staff Training	\$30,120	14,186	10,341	513	200	835	0	0	0	4,046	30,120
143J11	Employment Medicals	143043	Medicals and Vaccinations	\$167	0	0	0	0	0	167	0	0	0	167
143J12	Employee Vaccinations	143043	Medicals and Vaccinations	\$167	0	0	0	0	0	167	0	0	0	167
143J13	OHS Testing (Drug & Alcohol)	143043	Medicals and Vaccinations	\$167	0	0	0	0	0	167	0	0	0	167
143J14	Uniforms	143071	Protective Clothing & Equipment	\$3,790	0	0	0	0	0	0	0	0	3,790	3,790
143J15	Personal Protective Clothing PPE	143071	Protective Clothing & Equipment	\$3,790	0	0	0	0	0	0	0	0	3,790	3,790
143J16	Safety Equipment	143071	Protective Clothing & Equipment	\$3,790	0	0	0	0	0	0	0	0	3,790	3,790
143+10	Two Way Mtce	144194	Two Way Maintenance	\$1,500	0	0	0	0	1,500	0	0	0	0	1,500
144+1	Minor Workshop (under \$500) / Depot Tools	144022	Minor Workshop & Depot Tools	\$11,501	0	0	0	0	6,214	0	0	0	5,287	11,501
144J2	Workshop / Depot Consumables and Sundry Items	144023	Workshop / Depot Consumables and Sundry Items	\$4,000	0	0	0	0	2,000	0	0	0	2,000	4,000
148J13	Other Shire Properties	148080	Other Shire and Misc Properties (not housing)	\$20,776	1,952	2,416	1,098	433	7,071	1,710	3,559	2,537	0	20,776
148J14	Misc Properties (not Shire owned)	148080	Other Shire and Misc Properties (not housing)	\$4,543	1,185	1,481	1,510	368	0	0	0	0	0	4,543
148J15	Milligan Units - Utility Accounts	14808	Record not found	\$5,257	0	0	0	0	0	0	5,257	0	0	5,257
148J16	Great Southern Fuels - Fuel Depot	148080	Other Shire and Misc Properties (not housing)	\$1,496	0	0	0	0	0	0	1,496	0	0	1,496
148+8	Restdown Estate	148080	Other Shire and Misc Properties (not housing)	\$4,366	1,697	1,935	663	70	0	0	0	0	0	4,366
132+2	CBH Units	148080	Other Shire and Misc Properties (not housing)	\$9,258	686	857	14	3	622	0	7,075	0	0	9,258
Residential Properties														
42+4	26 Hammond Street, Kellerberrin (MWS)	91105	26 Hammond Street (MWS)	\$14,946	1,127	239	9	5	1,815	4,579	6,538	635	0	14,946
42J5	Unit 2 29 Leake Street (DCEO)	91103	Unit 2/ 29 Leake Street (DCEO)	\$15,019	1,646	61	19	10	6,435	480	5,743	627	0	15,019
42J6	7 Bennett Street (CEO)	91101	7 Bennett Street (CEO)	\$11,626	1,713	133	262	58	5,925	627	2,907	0	0	11,626
73+1	29 Hammond Street (MDS)	91106	29 Hammond Street (MDS)	\$9,636	1,129	81	23	0	3,498	0	4,350	556	0	9,636
75+6	22 Gregory Street	92103	22 Gregory Street	\$6,967	486	607	32	14	744	1,000	3,155	829	100	6,967
143+4	4 Moore Street	92105	4 Moore Street	\$4,274	1,500	0	0	0	2,038	736	0	0	0	4,274
143+5	7 Thornton Avenue (Mechanic)	91109	7 Thornton Avenue	\$3,851	500	200	230	150	368	500	1,504	399	0	3,851
143+6	68 James street	92108	68 James Street	\$4,667	1,500	0	0	0	220	500	2,447	0	0	4,667
143+7	8 Ripper Street	92110	8 Ripper Street	\$4,942	1,071	89	7	2	903	500	1,682	687	0	4,942
143+8	2 George Street	92101	2 George Street	\$3,028	528	35	37	12	297	500	1,243	376	0	3,028
148+3	Unit 1, 29 Leake Street	91107	unit1 /29 Leake Street	\$4,873	1,661	201	9	4	421	300	2,276	0	0	4,873
148+10	24 Hammond Street (GROH)	92104	24 Hammond Street (GROH)	\$6,410	1,032	1,290	89	38	1,189	745	1,338	691	0	6,410
				\$1,313,818	314,883	331,403	79,404	23,747	220,122	43,079	230,042	38,815	32,324	1,313,818

2016/17 ROAD PROGRAMME

ROAD/STREET	HOURS KE	WAGES KE	PUBLIC O/HEADS KE- 125%	POC KE	MATERIALS	CONTRACTS	TOTAL CASH COSTS	DEP'N KE	TOTAL	FUNDING ARRANGEMENTS			DESCRIPTION OF WORKS
										FEDERAL	STATE	COUNCIL	
Kwolyn West Road (C075J3)	640.00	16,061.00	20,076.00	29,215.00	20,855.00	152,912.00	239,119.00	11,406.00	250,525.00	260,431	-	9,906.00	Clearing, Widening, Overlay& Wetmixing via Recycling Machine, 2 Coat Primerseal to 8m width
Baandee North Road (C005J2)	1,227.00	39,469.00	47,992.00	84,242.00	39,223.00	225,945.00	436,871.00	34,244.00	471,115.00		314,067	157,048.00	Clearing, Widening, Overlay& Wetmixing via Recycling Machine, 2 Coat Primerseal to 8m width
Gravel Resheeting (122900)	2,595.00	65,855.00	82,318.00	148,313.00	29,223.00	78,992.00	404,701.00	58,265.00	462,966.00	20,398	129,705	312,863.00	Resheeting of Various Gravel Roads
Mitchell Street (C1012)	1,267.00	31,920.00	39,900.00	55,491.00	5,361.00	159,841.00	292,513.00	22,041.00	314,554.00	320,904	-	6,350.00	Reconstruct and narrow carriageways from current 11.8m to 9.2m, 2 Coat Primerseal, kerbing and footpaths
AGRN673 Wandrra Floodways	-	-	-	-	-	278,413.00	278,413.00		278,413.00		260,700	17,713.00	Event Date 30/31 July 2015 - contract work c/f to 2016 2017
Sub Total	5,729.00	153,305.00	190,286.00	317,261.00	94,662.00	896,103.00	1,651,617.00	125,956.00	1,777,573.00	601,733	704,472	471,368	
Massingham Street Footpath (C122F2)	246.50	6,152.00	7,689.00	7,457.00	58.00	37,118.00	58,474.00	3,744.00	62,218.00	20,000		42,218.00	
RoMan Road Maintenance/Traffic Counts	-	-	-	-	250.00	5,500.00	5,750.00	-	5,750.00			5,750.00	Updating of Councils Roads Management Software
Private Works - General							-		-			-	Works Carried out for the General Public
Road Maintenance	2,491.50	61,482.00	76,852.00	117,760.00	10,500.00	147,000.00	413,594.00	47,196.00	460,790.00			460,790.00	General Maintenance
Sub Total	2,738.00	67,634.00	84,541.00	125,217.00	10,808.00	189,618.00	477,818.00	50,940.00	528,758.00	20,000.00	-	508,758.00	
									Less Unallocated Direct Grants FAG Direct	- 547,535		- 547,535	
GRAND TOTAL	8,467.00	220,939.00	274,827.00	442,478.00	105,470.00	1,085,721.00	2,129,435.00	176,896.00	2,306,331.00	1,169,268	704,472	432,591	

**Shire of Kellerberrin
Plant & Equipment Report
Budgeted 16/17**

		BUDGET 16/17			BUDGET 15/16		
<i>Description</i>	<i>Sch No</i>	<i>Purchase Price</i>	<i>Trade Value</i>	<i>Budget Net Total</i>	<i>Purchase Price</i>	<i>Trade Value</i>	<i>Budget Net Total</i>
Chief Executive Officer							
Toyota Pardo - KE 1	4	65,250	59,100	6,150	63,953	51,727	12,226
	4			0	0	0	0
		65,250	59,100	6,150	63,953	51,727	12,226
Deputy Chief Executive Officer							
Holden Caprice - KE002	4	47,152	44,156	2,996	43,082	40,117	2,965
		47,152	44,156	2,996	43,082	40,117	2,965
Plant & Equipment Total - Sch 4		112,402	103,256	9,146	107,035	91,844	15,191
Manager Development Services							
Ford Falcon XR6 - KE 003	7	34,627	13,500	21,127	0	0	0
		34,627	13,500	21,127	0	0	0
Doctors Vehicle							
Ford Falcon XR6 - KE 00	7	34,627	13,500	21,127	0	0	0
		34,627	13,500	21,127	0	0	0
Plant & Equipment Total - Sch 7		69,254	27,000	42,254	0	0	0
Manager Works and Services							
Ford Territory KE2	12	49,768	43,000	6,768	46,610	17,330	29,280
		49,768	43,000	6,768	46,610	17,330	29,280
Depot Vehicles - (Utilities)							
Nissan Navara KE05	12	0	0	0	0	0	0
Holden Rodeo - KE 529 (Dual Cab)	12	0	0	0	0	0	0
Holden Colorado KE3	12	0	0	0	0	0	0
		0	0	0	0	0	0
Depot Vehicles - (Machinery)							
Purchase FL Truck Trailer & Dolly	12	191,142	0	191,142		0	-
Purchase Isuzu Truck	12	55,000	0	55,000		0	-
LuiGong CLG12H Roller	12			-	37,458	0	37,458
Ammann Multi Wheeled Roller				-	46,000		46,000
BFB Lighting Towers	5			-	28,693		28,693
Ransome comando 3520 Mower GSG				0	10,000	5,500	4,500
Fuel Trailer				0	15,000		15,000
Truck Trap				0	20,601		20,601
Emergency Trailer				0	45,000		45,000
		246,142	0	246,142	202,752	5,500	197,252
Plant & Equipment Total - Sch 12		295,910	43,000	252,910	249,362	22,830	226,532
Less Grants							(50,500)
Total - Plant and Equipment		477,567	173,256	304,311	356,397	114,674	191,223