

Shire of Kellerberrin



Kellerberrin Main Street 2016

2017/18 ANNUAL FINANCIAL BUDGET



Adopted 26 July 2017

Life as rich as the landscape

SHIRE OF KELLERBERRIN

2017/18 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 2017/18 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 \$5,284,607 with some of the projects including their gross costs listed below;

○ Town Housing Project (self funded)	\$ 700,000
○ Redevelopment of Centenary Park (b/f 16/17 fully funded)	\$ 395,936
○ Road Construction Programme	\$ 3,571,991
○ Town Hall Repairs	\$ 80,000
○ Replacement Grader	\$ 410,000
○ 12 Seater Community Bus	\$ 55,000

As a result of increased utility costs, cost of materials and services Council has adopted an increase of its total rate revenue by 5.95% overall. However, this increase is largely a result of the 'valuer generals' office increasing GRV property values. In addition the early payment discount has been reduced from 2% to nil giving an additional \$24,658 in rates revenue.

As well, minimum rates have risen from \$678 to \$712 which affects some 127 rate assessments throughout the Shire of Kellerberrin. The Shire of Kellerberrin will also introduce differential rating for the first time in 2017/2018. This method of rating properties better reflects fairness across the Shire and infrastructure demand levels in consideration of the higher traffic volumes and subsequent higher road infrastructure maintenance costs to the Shire for the following categories;

GRV – Commercial	From 0.127237c RID to 0.139961c RID	minimum \$678 to \$783
GRV – Industrial	From 0.127237c RID to 0.139961c RID	minimum \$678 to \$783

In arriving at the proposed rate in the dollar and minimum payments, Council has taken into consideration many factors and attempted to balance the need for revenue to fund essential services, facilities and infrastructure to the entire community, given the funding variability from grants and other income sources, the Shire looks to all sectors of the community to be able to ensure funds are available. 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.

GRV – Residential	Rates	0.00% RID increase
UV	Rates	4.74% RID increase
MIN	Rates	5.00% increase minimum \$678 to \$712

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.

Council has recognised the hardship of some ratepayers and has offered an additional payment option to allow ratepayers the opportunity to pay their 2017/18 rates in full prior to 30 June 2018 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 2017. 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.

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 \$3,251,673 from both Governments to assist with the Road Program.

Council in the 2017/2018 financial year have allocated \$3,571,991 to the Construction and Maintenance of Roads and Footpaths within the Shire of Kellerberrin.

A significant proportion of these funds totalling \$1,839,788 are to be used to repair the floodway's and roads damaged by two flood events that occurred in 2017.

Floodway Upgrades – Council were successful in receiving funding from the Federal Government to fix culverts/floodway's damaged by the acknowledged rain events. The roads impacted are;

- McClelland Rd - AGRN761
- McLellan Road - AGRN761
- McLellan North Road - AGRN761
- Old Yelbini Road - AGRN761
- Kellerberrin-Yelbini Road - AGRN761
- Kellerberrin-Bencubbin Road - AGRN761
- Mission Road - AGRN761
- Wilkins Road - AGRN761
- Mather Road - AGRN761
- McWhirter Road - AGRN761
- Mooranoppin Road - AGRN761
- Goldfields Road - AGRN761
- Glen Luce Road - Major - AGRN743
- Glen Luce Road - Minor - AGRN743

\$1,727,475

The Road Construction works programmed for 2017/18 funded by State Regional Road Group Funding (Main Roads WA) – 2/3 grant to 1/3 Council is;

Baandee North Road –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.

\$565,000

Councils Roads to Recovery funding programme has now rolled into the third year of its current 5 year funding agreement. The road works funded through the Roads to Recovery (R2R) programme included in the 2017/18 Budget is:

George Street Kellerberrin WA \$ 369,347

Bath Street Kellerberrin WA \$ 173,386

Shire of Kellerberrin 2017/2018 - Capital Program

The Major Plant items included within the 2017/2018 Budget include:-

- Replacement Grader \$ 410,000
- 12 Seater Community Bus \$ 55,000

The Capital items included within the 2017/2018 Budget include:-

○ Town Housing Project (self funded)	\$ 700,000
○ Redevelopment of Centenary Park (b/f 16/17)	\$ 395,936
○ Road Construction Programme	\$ 3,571,991
○ Town Hall Repairs	\$ 80,000
○ Caravan Park Upgrades	\$ 52,100
○ Cemetery Upgrade	\$ 30,000
○ Massingham Street public toilets renewal	\$ 20,500
○ Hinckley Street Extension (b/f 16/17)	\$ 20,000

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 five to six 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 new skate park 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



2017/18 BUDGET AT A GLANCE

Works Program

Roadworks (Capital)	\$3,101,521
Roadworks (Maintenance)	\$ 470,470
Footpath Construction	\$ 20,000

Replacement of Plant – Net Payments/Changeovers

Replacement Grader	\$ 410,000
12 Seater Community Bus	\$ 55,000

Other Major Projects

Town site Housing Project	\$ 700,000
Redevelopment of Centenary Park (b/f)	\$ 395,936
Town Hall Repairs	\$ 80,000
Caravan Park Upgrades	\$ 52,100
Cemetery Upgrade	\$ 30,000
Massingham Street public toilets renewal	\$ 20,500
Hinckley Street Extension (b/f 16/17)	\$ 20,000

Cr Rodney Forsyth

PRESIDENT

GENERAL ASSISTANCE PROVIDED TO COMMUNITY ORGANISATIONS

Functions and Entertainment

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	\$ 48,835
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Other Health

Medical Officer – Housing & Vehicle – Operating Maintenance Costs	\$ 20,905
Medical Centre & Gardens – Operating Maintenance Costs	\$ 17,600

Education and Welfare

Kellerberrin's Children Centre – Operating Costs	\$ 11,796
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Community Amenities

Natural Resource Management Projects and Consultants	\$ 31,569
Community Bus	\$ 3,000

Recreation and Culture

Swimming Pool Maintenance	\$ 177,800
Greater Sports Ground (includes managers contribution of \$20,000)	\$ 480,492
Community Resource Centre / Library Contribution	\$ 15,000
Information Bay Contribution	\$ 5,000

SHIRE OF KELLERBERRIN
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUE				
Rates	8	2,010,063	1,883,035	1,855,536
Operating Grants, Subsidies		2,076,752	2,122,615	2,054,298
Contributions		16,550	11,413	298,392
Fees and Charges	11	509,574	642,525	476,347
Interest Earnings	2(a)	35,279	34,861	32,320
Other Revenue		461,642	375,462	55,596
		5,109,860	5,069,911	4,772,489
			5,079,228	
EXPENSES				
Employee Costs		(1,690,570)	(1,860,508)	(1,847,568)
Materials and Contracts		(1,134,717)	(894,855)	(763,757)
Utilities		(341,903)	(329,694)	(292,001)
Depreciation	2(a)	(2,094,159)	(2,069,327)	(2,088,558)
Interest Expenses	2(a)	(122,956)	(88,831)	(92,128)
Insurance		(178,211)	(176,113)	(155,765)
Other Expenditure		(138,114)	(73,186)	(79,949)
		(5,700,630)	(5,492,514)	(5,319,725)
		(590,770)	(422,604)	(547,237)
Non -Operating Grants, Subsidies		2,890,281	2,454,630	5,643,700
Profit on Asset Disposals	4	-	9,317	21,464
Loss on Asset Disposals	4	-	(16,415)	(9,978)
NET RESULT		2,299,512	2,024,928	5,107,949
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		2,299,512	2,024,928	5,107,949

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 2018

NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)			
Governance	14,466	82,300	25,934
General Purpose Funding	3,968,254	3,836,022	3,810,879
Law, Order, Public Safety	34,080	41,160	35,444
Health	9,409	9,347	6,416
Education and Welfare	5,293	4,001	5,200
Housing	0	2,553	0
Community Amenities	164,421	155,377	130,692
Recreation and Culture	210,942	154,696	101,548
Transport	143,036	141,719	179,565
Economic Services	311,556	289,482	73,408
Other Property and Services	264,647	353,254	403,405
	<u>5,126,104</u>	<u>5,069,911</u>	<u>4,772,489</u>
EXPENSES (Refer Notes 1,2 & 14)			
Governance	(561,776)	(555,842)	(587,447)
General Purpose Funding	(179,639)	(174,557)	(176,957)
Law, Order, Public Safety	(134,335)	(101,557)	(102,404)
Health	(104,325)	(121,915)	(147,814)
Education and Welfare	(12,027)	(11,796)	(11,051)
Housing	(0)	(10,287)	0
Community Amenities	(510,659)	(453,648)	(446,194)
Recreation & Culture	(1,093,999)	(1,033,483)	(1,030,848)
Transport	(2,207,683)	(2,007,882)	(2,048,482)
Economic Services	(519,308)	(526,664)	(344,567)
Other Property and Services	(270,422)	(384,814)	(333,835)
	<u>(5,594,173)</u>	<u>(5,382,445)</u>	<u>(5,229,599)</u>
FINANCE COSTS (Refer Notes 2 & 5)			
Governance	0	0	0
General Purpose Funding	0	0	0
Community Amenities	0	0	0
Recreation & Culture	(78,156)	(77,229)	(80,828)
Transport	(3,540)	(3,498)	(4,370)
Other Property and Services	(41,004)	(29,342)	(4,930)
	<u>(122,701)</u>	<u>(110,070)</u>	<u>(90,128)</u>
NON-OPERATING GRANTS, SUBSIDIES CONTRIBUTIONS			
General Purpose Funding	0	0	0
Law and Order	0	0	0
Housing	0	0	3,819,200
Recreation and Culture	117,493	938,000	628,000
Transport	2,772,788	1,516,630	1,196,500
Other Property and Services	0	0	0
	<u>2,890,281</u>	<u>2,454,630</u>	<u>5,643,700</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)			
Governance	0	9,317	15,927
Health	0	(16,415)	(9,978)
Recreation & Culture	0	0	0
Transport	0	0	5,537
Other Property	0	0	0
	<u>-</u>	<u>(7,098)</u>	<u>11,486</u>
NET RESULT	<u>2,299,512</u>	<u>2,024,928</u>	<u>5,107,949</u>
Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	<u><u>2,299,512</u></u>	<u><u>2,024,928</u></u>	<u><u>5,107,949</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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	7	169,328	69,272	162,000
REVENUES	1,2			
Governance		14,466	91,617	37,420
General Purpose Funding		1,958,191	1,952,988	1,955,343
Law, Order, Public Safety		34,080	41,160	35,444
Health		9,409	9,347	6,416
Education and Welfare		5,293	4,001	5,200
Housing		0	2,553	3,819,200
Community Amenities		164,421	155,377	130,692
Recreation and Culture		328,435	1,092,696	729,548
Transport		2,915,824	1,658,349	1,376,065
Economic Services		311,556	289,482	73,408
Other Property and Services		264,647	353,254	403,405
		6,006,322	5,650,824	8,572,139
	1,2			
Governance		(561,776)	(555,842)	(587,447)
General Purpose Funding		(179,639)	(174,557)	(176,957)
Law, Order, Public Safety		(134,335)	(101,557)	(102,404)
Health		(104,325)	(138,330)	(147,814)
Education and Welfare		(12,027)	(11,796)	(11,051)
Housing		(0)	(10,287)	0
Community Amenities		(510,659)	(453,648)	(446,194)
Recreation & Culture		(1,172,155)	(1,110,712)	(1,111,676)
Transport		(2,211,224)	(2,011,381)	(2,052,853)
Economic Services		(519,308)	(526,664)	(349,497)
Other Property and Services		(311,426)	(414,157)	(333,834)
		(5,716,874)	(5,508,931)	(5,319,727)
Non-Cash Expenditure and Revenue Excluded from Budget				
(Profit)/Loss on Asset Disposals	4	0	7,098	(11,486)
Movement in Accrued Interest		0	0	0
Movement in Accrued Salaries and Wages		0		0
Movement in Employee Benefit Provisions		0	0	0
Depreciation on Assets	2(a)	2,094,159	2,069,327	2,088,558
Amount Attributable to operating activities		2,094,159	2,076,425	2,077,072
Investing Activities -Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(980,000)	(172,551)	(4,322,000)
Purchase Plant and Equipment	3	(565,000)	(739,186)	(477,566)
Purchase Furniture and Equipment	3	(74,000)	(11,199)	(34,500)
Purchase Infrastructure Assets - Roads	3	(3,121,521)	(2,399,632)	(1,839,787)
Purchase Infrastructure Assets - Other	3	(212,760)	(1,224,363)	(915,268)
Proceeds from Disposal of Assets	4	8,984	375,841	174,256
Amount Attributable to investing activities		(4,944,297)	(4,171,090)	(7,414,865)
Financing Activities				
Repayment of Debentures	5	(122,701)	(110,070)	(101,938)
Proceeds from New Debentures	5	700,000	380,800	380,800
Self-Supporting Loan Principal Income			0	0
Transfers to Reserves (Restricted Assets)	6	(196,000)	(230,937)	(211,018)
Transfers from Reserves (Restricted Assets)	6	0	130,000	0
Amount Attributable to financing activities		381,299	169,793	67,844
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	169,328	0
Add Rates Raised	8	2,010,063	1,883,035	1,855,536
Amount Required to be Raised from Rates		0	0	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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,010,063	1,883,035	1,855,536
Operating Grants, Subsidies		2,076,752	2,179,532	2,351,837
Contributions and reimbursements		16,550	11,413	298,392
Fees and Charges		817,603	805,585	476,347
Interest Earnings		35,279	34,861	32,320
Goods and Services Tax		0	0	0
Other		461,642	375,462	55,596
		<u>5,417,889</u>	<u>5,289,888</u>	<u>5,070,028</u>
Payments				
Employee Costs		(1,690,570)	(1,860,508)	(1,847,568)
Materials and Contracts		(1,817,720)	(997,448)	(984,756)
Utilities (gas, electricity, water, etc)		(341,903)	(329,694)	(292,001)
Insurance		(178,211)	(88,831)	(155,765)
Interest		(122,956)	(176,113)	(92,128)
Goods and Services Tax		0	0	0
Other		(138,114)	(73,186)	(79,948)
		<u>(4,289,474)</u>	<u>(3,525,781)</u>	<u>(3,452,166)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,128,415</u>	<u>1,764,107</u>	<u>1,617,862</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(1,699,641)	(957,302)	(4,818,938)
Payments for Construction of Infrastructure	3	(3,334,281)	(3,623,995)	(2,755,055)
Grants/Contributions for the Development of Assets		2,890,281	2,454,630	5,643,700
Proceeds from Sale of Plant & Equipment	4	8,984	375,841	174,256
Proceeds from Sale of Land Held for Resale		0	0	0
Net Cash Used in Investing Activities		<u>(2,134,656)</u>	<u>(1,750,826)</u>	<u>(1,756,037)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(199,522)	(110,070)	(101,938)
Proceeds from New Debentures	5	700,000	380,800	380,800
Net Cash Provided By (Used In) Financing Activities		<u>500,478</u>	<u>270,730</u>	<u>278,862</u>
Net Increase (Decrease) in Cash Held		<u>(505,764)</u>	<u>284,011</u>	<u>140,687</u>
Cash at Beginning of Year		1,323,257	672,807	614,132
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>817,493</u></u>	<u><u>956,818</u></u>	<u><u>754,819</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 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

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) 2016/17 Actual Balances

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

(c) Rounding Off Figures

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

(d) 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 2018

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 2018**

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 2018**

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 2018**

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 2018**

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 2018

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 2018

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 2018

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 2018

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 2018

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 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	30,379	29,995	24,000
Other Services	2,000	2,000	2,000
 Depreciation			
<u>By Program</u>			
Governance	34,006	33,603	62,010
Law, Order, Public Safety	40,672	40,190	52,945
Health	10,920	10,791	19,456
Education and Welfare	4,493	4,440	4,551
Housing	42,656	42,150	43,150
Community Amenities	15,915	15,727	16,955
Recreation and Culture	383,595	379,047	390,671
Transport	1,454,274	1,437,029	1,281,105
Economic Services	22,521	22,254	22,575
Other Property and Services	85,105	84,095	195,139
	<u>2,094,160</u>	<u>2,069,327</u>	<u>2,088,558</u>
 <u>By Class</u>			
Land and Buildings	305,386	301,765	312,811
Furniture and Equipment	23,951	23,667	36,890
Plant and Equipment	187,362	185,140	335,608
Roads	1,347,175	1,331,201	1,179,802
Footpaths	13,377	13,218	13,176
Drainage	8,591	8,488	10,687
Public Facilities	208,318	205,848	199,584
Other Infrastructure (public facilities)	0	0	0
	<u>2,094,160</u>	<u>2,069,327</u>	<u>2,088,558</u>
 Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	122,701	88,582	90,128
- Interest on Account	256	253	2,000
	<u>122,956</u>	<u>88,835</u>	<u>92,128</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	7,932	7,837	12,294
- Other Funds	10,213	10,092	8,760
Other Interest Revenue (refer note 13)	18,530	18,311	11,266
	<u>36,675</u>	<u>36,240</u>	<u>32,321</u>

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

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 2018

3. ACQUISITION OF ASSETS	2017/18 Budget \$
<u>By Program</u>	
Governance	
IT, CCTV, GenSet, Renew/ replace	74,000
Motor Vehicles	0
Housing	
2 x New houses for GROH rentals	700,000
Housing	
MDS former residence renewal	40,000
Community Amenities	
Cemetery Upgrade	30,000
Centenary Park b/f 16/17 acc	
Caravan park upgrades	52,100
Recreation and Culture	
Building Renewals	60,000
Massingham Street Public Toilets	20,500
Rec Centre Renewals	100,000
Town Hall Repairs	80,000
Swimming Pool Solar Panels	0
Speedway	110,160
Transport	
Roads Program	3,101,521
Motor Vehicle (swap Aurion for Dual Cab Ute Pool Car)	40,000
Grader	410,000
Canter	45,000
Depot Minor Equipement	5,000
DepotRenewal	10,000
Community Bus	55,000
Hinckley St Extension	20,000
	4,953,281

3. ACQUISITION OF ASSETS (Cont)	2017/18 Budget \$
<u>By Class</u>	
Land and Buildings	980,000
Plant and Equipment	565,000
Furniture and Equipment	74,000
Infrastructure - Roads	3,121,521
Infrastructure - Footpaths	0
Infrastructure - Drainage	0
Infrastructure - Other (public facilities)	212,760
	4,953,281

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 2018

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)
	2017/18 BUDGET \$		2017/18 BUDGET \$		2017/18 BUDGET \$
Governance					
KE 1 (Toyota Prado)					-
KE002 (Toyota Klugger)					-
Traded at end of 16/17					
	0		0		-
Health					
KE 003 (Aurion)					-
KE 00 (Maza 6)					-
	0		0		-
Transport					
1 work ute	8,984		8,984		-
	8,984		8,984		-
	8,984		8,984		-

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)
	2017/18 BUDGET \$		2017/18 BUDGET \$		2017/18 BUDGET \$
Plant & Equipment	8,984		8,984		-
	8,984		8,984		-

Summary

**2017/18
BUDGET
\$**

Profit on Asset Disposals
 Loss on Asset Disposals

-
 -
 -

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE PERIOD ENDING 30 JUNE 2018

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Loan No	Particulars	Principal 01/07/2017	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
	Community Amenities											
112	Purchase of Iris Litis	-		27-Feb-16	130,000	6.04%	-	-	-	-	-	-
	Recreation & Culture											
118	Recreation Centre Construction	1,235,374		30-Jun-31	1,500,000	6.37%	53,189	53,189	1,182,186	1,235,374	78,156	77,229
	Transport											
116A	Purchase of New Grader (John Deere 670D)	61,496		30-Apr-19	250,000	5.51%	28,314	28,314	33,182	61,496	3,540	3,498
	Other Property and Services											
117	New 3 x 2 Residence Leake Street, Kellerberrin	68,875		29-Jun-20	190,000	5.85%	20,435	20,435	48,440	68,875	4,904	4,846
119	New 14 CEACA Units Kellerberrin	372,668	380,800		380,800		97,584	8,132	275,084	372,668	36,100	3,008
New	2 New Houses Kellerberrin	-	700,000									
		1,738,413	700,000		2,450,800	0	199,522	110,070	1,538,891	1,738,413	122,701	88,582
	INTEREST PER PROGRAM		Amount									
	Recreation and Leisure	113081	78,156									
	Transport	122081	3,540									
	Other Property & Services	148081	4,904									
	Other Property & Services	148081	36,100									
			122,701									

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 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.
- (c) Overdraft
Council utilised its overdraft facility in 2016/17 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 30 June 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Plant Replacement Reserve			
Opening Balance	138	138	138
Amount Set Aside / Transfer to Reserve	0	0	65,000
Amount Used / Transfer from Reserve	0	0	0
	138	138	65,138
(b) Long Service Leave Reserve			
Opening Balance	41,118	21,118	21,118
Amount Set Aside / Transfer to Reserve	20,000	20,000	20,000
Amount Used / Transfer from Reserve	0	0	0
	61,118	41,118	41,118
(c) Information Technology Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0
(d) Special Projects Reserve			
Opening Balance	47,870	43,036	43,036
Amount Set Aside / Transfer to Reserve	70,000	134,834	36,018
Amount Used / Transfer from Reserve	0	(130,000)	0
	117,870	47,870	79,054
(e) Lake Baandee Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0
(f) Child Health Fund Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0
(g) Community Bus Reserve			
Opening Balance	63,334	63,334	63,334
Amount Set Aside / Transfer to Reserve	0	0	0
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	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 30 June 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (cont)			
Cash Backed Reserves			
(j) History Book Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(k) Swimming Pool Reserve			
Opening Balance	372,259	302,156	301,930
Amount Set Aside / Transfer to Reserve	100,000	70,103	90,000
Amount Used / Transfer from Reserve	0	0	0
	<u>472,259</u>	<u>372,259</u>	<u>391,930</u>
(l) Youth Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(m) Sport and Recreation Reserve			
Opening Balance	27,500	21,500	21,500
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	6,000	6,000	0
	<u>33,500</u>	<u>27,500</u>	<u>21,500</u>
(n) Pathways Reserve			
Opening Balance	1,044	1,044	1,044
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>1,044</u>	<u>1,044</u>	<u>1,044</u>
Total Cash Backed Reserves	<u>806,882</u>	<u>610,882</u>	<u>720,737</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 30 June 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Back Reserves			
Transfers to Reserves			
Plant Replacement Reserve	0	0	65,000
Long Service Leave Reserve	20,000	20,000	20,000
Information Technology Reserve	0	0	0
Special Projects Reserve	70,000	134,834	36,018
Lake Baandee Reserve	0	0	0
Child Health Fund Reserve	0	0	0
Community Bus Reserve	0	0	0
Housing Reserve (building reserve)	0	0	0
UHF Repeater Reserve	0	0	0
History Book Reserve	0	0	0
Swimming Pool Reserve	100,000	70,103	90,000
Youth Reserve	0	0	0
Sport and Recreation Reserve	6,000	6,000	0
Pathways Reserve	0	0	0
	<u>196,000</u>	<u>230,937</u>	<u>211,018</u>
Transfers from Reserves			
Plant Replacement Reserve	0	0	0
Long Service Leave Reserve	0	0	0
Information Technology Reserve	0	0	0
Special Projects Reserve	0	(130,000)	0
Lake Baandee Reserve	0	0	0
Child Health Fund Reserve	0	0	0
Community Bus Reserve	0	0	0
Housing Reserve	0	0	0
UHF Repeater Reserve	0	0	0
History Book Reserve	0	0	0
Swimming Pool Reserve	0	0	0
Youth Reserve	0	0	0
Sport and Recreation Reserve	0	0	0
Pathways Reserve	0	0	0
	<u>0</u>	<u>(130,000)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>196,000</u>	<u>100,937</u>	<u>211,018</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 30 June 2018**

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 30 June 2018

	2017/18 Budget \$	2016/17 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	16,610	633,694
Cash - Reserves	806,882	689,563
Receivables	114,000	308,029
Inventories	3,784	3,784
	<u>941,276</u>	<u>1,635,069</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(274,557)</u>	<u>(957,560)</u>
NET CURRENT ASSET POSITION	666,719	677,509
Less: Cash - Reserves & Trust	<u>(806,882)</u>	<u>(689,563)</u>
Add: Current Liabilities not expected to be cleared at end of year	<u>140,163</u>	<u>181,381</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>169,328</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 30 June 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Ratable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
General Rate								
GRV Kellerberrin Residential	0.127237	337	2,907,840	369,985	0	0	369,985	
GRV Other Residential	0.127237	5	45,620	5,805	0	0	5,805	
GRV Kellerberrin Commercial	0.139961	28	459,510	64,313	0	0	64,313	
GRV Other Commercial	0.139961	3	27,976	3,916	0	0	3,916	
UV Mining	0.023239	0	0	0	-	0	0	
UV Rural	0.023239	284	61,579,500	1,431,058	-	0	1,431,046	
Rate Adjustments								
Sub-Totals		657	65,020,446	1,875,076	-	0	1,875,064	0
Minimum Rates	Minimum \$							
GRV Kellerberrin Residential	712.00	49	87,862	34,888	0	0	34,888	
GRV Other Residential	712.00	25	24,953	17,800	0	0	17,800	
GRV Kellerberrin Commercial	783.00	23	79,912	18,009	0	0	18,009	
GRV Other Commercial	783.00	2	5,370	1,566	0	0	1,566	
UV Rural	712.00	52	603,800	37,024	0	0	37,024	
UV Mining Tenements	712.00	1	2,722	712	0	0	712	
Sub-Totals		152	804,619	109,999	0	0	109,999	0
Specified Area Rates (Refer note 9)							1,985,063 0 0	0 0 0
							1,985,063	0
Ex-Gratia Rates							0	
Rounding							25,000	
Discounts							0	
Totals							2,010,063	0

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 30 June 2018**

8(a). RATING INFORMATION

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

The general rates detailed above for the 2017/18 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.

Objectives and reasons for differential rating

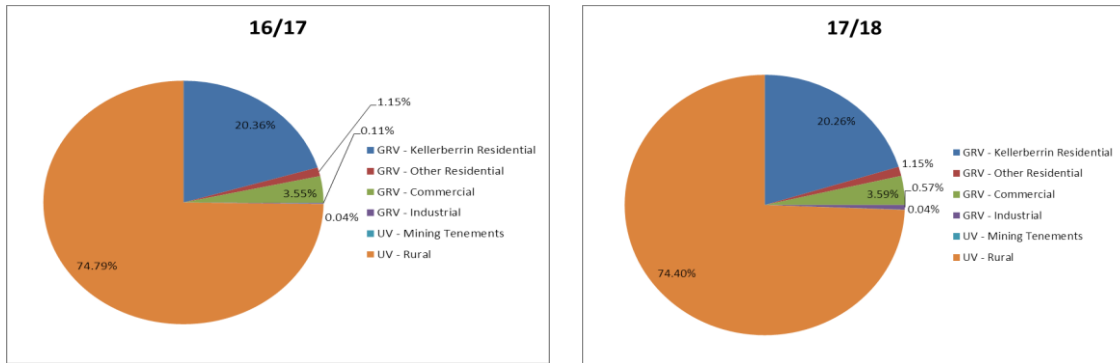
To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

Objects and Reasons for Rating in the Shire of Kellerberrin

The objective for all Council's rates is to meet the shortfall between planned expenditures and expected revenues in order to achieve a balanced budget.

In arriving at the proposed rate in the dollar and minimum payments, Council has taken into consideration many factors and attempted to balance the need for revenue to fund essential services, facilities and infrastructure to the entire community, given the funding variability from grants and other income sources, the Shire looks to all sectors of the community to be able to ensure funds are available.

The balance and contribution by each of the categories of ratepayers is proposed to shift a small amount, however industrial properties will move from 0.11% of rates to 0.57%. The increase in the GRV sector is attributed to the revaluation undertaken by the Valuer General's Office in 2017 for GRV properties. Council has also determined that to be equitable, properties that are GRV Commercial and GRV Industrial, should be rated differently to GRV Residential to reflect infrastructure demand levels. The increase in the UV reflects the changes to the rate in the dollar as well as increased property values in this sector.



Rates Increase for 2017 2018.

For the 2017 2018 Council has agreed to increase the overall rate yield by at least 5.95%, which includes the movement from the revaluations, to address the growth required to meet the community's needs identified in the Strategic Community Plan and reflected in the adopted Long Term Financial Plan. Following the revaluations UV decreased and GRV increased.

Basis of Rating

The basis for calculating property rates are the Gross Rental Value (GRV) and Unimproved Value (UV) provided for individual properties by Landgate's Property and Valuations area. A property's GRV represents the amount of the gross rental the land might obtain if it is let on a tenancy from year to year. A property's UV means the amount the land may reasonably be expected to obtain if it was sold and assuming no improvements to the land had been made.

Updated Valuations

Updated unimproved values for rural properties are provided every year and updated gross rental values for residential, commercial and special rural properties are provided every five years. This revaluation was undertaken in August 2016, effective July 2017.

Council's approach for 2017 2018 is to introduce differential rating for the first time which better reflects fairness across the Shire and to apply a 5% increase to the rate in the dollar for the following categories;

GRV - Kellerberrin Residential
GRV - Other Residential
GRV - Commercial
GRV - Industrial
UV - Mining Tenements
UV - Rural

Remains at 0.127237c minimum \$678 to \$712
Remains at 0.127237c minimum \$678 to \$712
From 0.127237c to **0.139961c** minimum \$678 to \$783
From 0.127237c to **0.139961c** minimum \$678 to \$783
From 0.022133c to 0.023239c minimum \$678 to \$712
From 0.022133c to 0.023239c minimum \$678 to \$712

Objects and Reasons for Differential Rates.

GROSS RENTAL VALUE (GRV).

Covers properties within the townsites of Kellerberrin and Doodlakine. The average townsite non vacant property rate is \$993.42. Of the 473 properties in this category, only 56 are commercial or industrial premises and 22 of those only attract minimum rates. Many of the properties rates GRV are vacant lots. The minimum of \$712 has been set for these. This represents a contribution to the community of \$13.69 per week, which is considered to be fair, and not onerous.

Council's approach for 2017 2018 is to introduce differential rating for the first time which better reflects fairness across the Shire and reflects infrastructure demand levels in consideration of the higher traffic volumes and subsequent higher road infrastructure maintenance costs to the Shire for the following categories;

GRV - Commercial
GRV - Industrial

From 0.127237c to **0.139961c** minimum \$678 to \$783
From 0.127237c to **0.139961c** minimum \$678 to \$783

The reason for differentially rating this category is to meet the criteria of the Local Government Act 1995, which does not allow for a minimum rate exceeding \$200 per lot where the number of lots which attract the minimum rate is greater than 50% of the properties in the category (being GRV). It is understood that the Minister cannot approve a general minimum where that general minimum effects more than 50% of the rateable properties unless differential rating is applied.

UNIMPROVED VALUATIONS (UV)

Mining and Rural Properties are rated differentially to reflect the nature of the land use. These properties attract a lower rate in the dollar (RID) to acknowledge that these uses are seasonal and the properties values are significantly higher throughout the Shire, attracting a higher annual rate charge than other households and businesses. However, these levels also reflect infrastructure demand levels in consideration of the higher traffic volumes and subsequent higher road infrastructure maintenance costs to the Shire.

These operations have different levels of impact on the Shire's road infrastructure, although, there remains the need to fund the maintenance and renewal of this vital community while recognising the Shire's goal to encourage economic development in the district.

Objects and Reasons for Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate has been set to reflect the Shire's goal to fund the maintenance and renewal of Shire's road infrastructure.

GRV - Kellerberrin Residential
GRV - Other Residential
GRV - Commercial
GRV - Industrial
UV - Mining Tenements
UV - Rural

Minimum \$712
Minimum \$712
Minimum \$783
Minimum \$783
Minimum \$712
Minimum \$712

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
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9. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

Not applicable

10. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

Not applicable

11. FEES & CHARGES REVENUE	2017/18 Budget \$	2016/17 Actual \$
Governance	30	30
General Purpose Funding	63,959	63,200
Law, Order, Public Safety	6,080	6,008
Health	9,409	9,347
Education and Welfare	3,956	3,909
Housing	0	-2,361
Community Amenities	114,421	155,377
Recreation & Culture	22,312	24,089
Transport	6,867	6,785
Economic Services	98,954	97,780
Other Property & Services	180,771	278,361
	<u>506,759</u>	<u>642,525</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2017/18 FINANCIAL YEAR**

No discount will be applied to the current rates levied (excludes service charges)

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

Company	Prize/Voucher Given
Crown Plaza Perth	1 night accommodation with breakfast
Sorrento Beach Resort	2 nights accommodation 2 bedroom apartment
Pagoda Resort Hotel	1 night accommodation with buffet breakfast
Perth Ambassador Hotel	2 nights accomodation including buffet breakfast
W ASO	4 tickets
V8 Drive Day	Sandgroper Thrill Ride
Kellerberrin Quality Meats	\$50 voucher
DKT	\$100 vocher
Farmways	\$200 voucher
Kellerberrin Farmers Co-op	\$100 voucher
Kellerberrin & Districts Club	\$100 voucher

Thank you to all of our sponsors

The above is at no cost to council.

**SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 30 June 2018**

13. INTEREST CHARGES AND INSTALMENTS FEES - 2017/18 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 31st August 2017 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 31st August 2017, 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 9th January 2018

Option 3 (4 Instalments)

First instalment to be received on or before 31st August 2017 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 26th September 2017.

The Third instalment to be made before the 9th January 2018.

The Fourth instalment to be made before the 13th March 2018.

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 31st August 2017 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 2018.

The total revenue from the imposition of the interest and administration charge under these option is estimated at \$18,530 and is dissected as follows:

	2017/18 Budget \$
Administration Charges	1,928
Instalment Interest Charges	6,198
Non Payment Penalty Interest	9,896
Non Payment ESL Charges - Penalty Interest	508
	<u>18,530</u>

SHIRE OF KELLERBERRIN
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 30 June 2018

	2017/18 Budget \$	2016/17 Actual \$
14. COUNCILLORS' REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	20,350	20,350
President's Allowance	5,000	5,000
Travelling Expenses	4,000	3,700
	<u>29,350</u>	<u>29,050</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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - Unrestricted	16,610	634,462	34,082
Cash - Restricted	800,882	689,563	720,737
	<u>817,492</u>	<u>1,324,025</u>	<u>754,819</u>

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

Plant Replacement Reserve	138	138	65,138
Long Service Leave Reserve	61,118	41,118	41,118
Information Technology Reserve	0	0	0
Special Project Reserve	117,870	47,870	79,054
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	472,259	372,259	391,930
Youth Reserve	0	0	0
Sport and Recreation Reserve	27,500	27,500	21,500
Pathways Reserve	1,044	1,044	1,044
	<u>800,882</u>	<u>610,882</u>	<u>720,737</u>

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

Net Profit or Loss/Result	2,299,512	2,024,928	5,107,949
Depreciation	2,094,159	2,069,327	2,088,558
(Profit)/Loss on Sale of Asset	-	7,098	(11,486)
(Increase)/Decrease in Receivables	308,029	56,917	337,548
(Increase)/Decrease in Inventories	-	0	0
Increase/(Decrease) in Payables	(683,003)	102,593	(261,007)
Increase/(Decrease) in Employee Provisions	-	0	0
Increase/(Decrease) in Other Movements	-	(42,126)	0
Grants/Contributions for the Development of Assets	0	0	0
	<u>(2,890,281)</u>	<u>(2,454,630)</u>	<u>(5,643,700)</u>
Net Cash from Operating Activities	<u>1,128,415</u>	<u>1,764,107</u>	<u>1,617,862</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 30 June 2018

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 1/07/16 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30/06/17 \$
Police Licencing	2,657	823,982	(756,274)	70,365
Pre-paid Rates Receipts	25,652	27,300	(25,652)	27,300
MCS. Bond - Quarry	0	0		0
BCITF Levy	45	11,662		11,707
Building Services Levy	123	8,706		8,829
Community Bus Bond	3,000	800	(400)	3,400
Housing Bonds	1,704	0		1,704
Cuolahan/Cottle Room Bond	4,600			4,600
Hall Bonds	2,240	4,350	(2,700)	3,890
Equipment Hire	0	100	(50)	50
Unclaimed Monies Account	2,535	100	(100)	2,535
Key Bond	8,495	3,220	(1,500)	10,215
Nomination Deposits	0			0
Rec Centre kitchen bond	0	300		300
Donations	0			0
Bushfire Brigade Funds	327		0	327
Football Club Monies	6,973	0	(6,973)	0
	<u>58,351</u>	<u>880,520</u>	<u>(793,649)</u>	<u>145,222</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will take place during 2017/18.

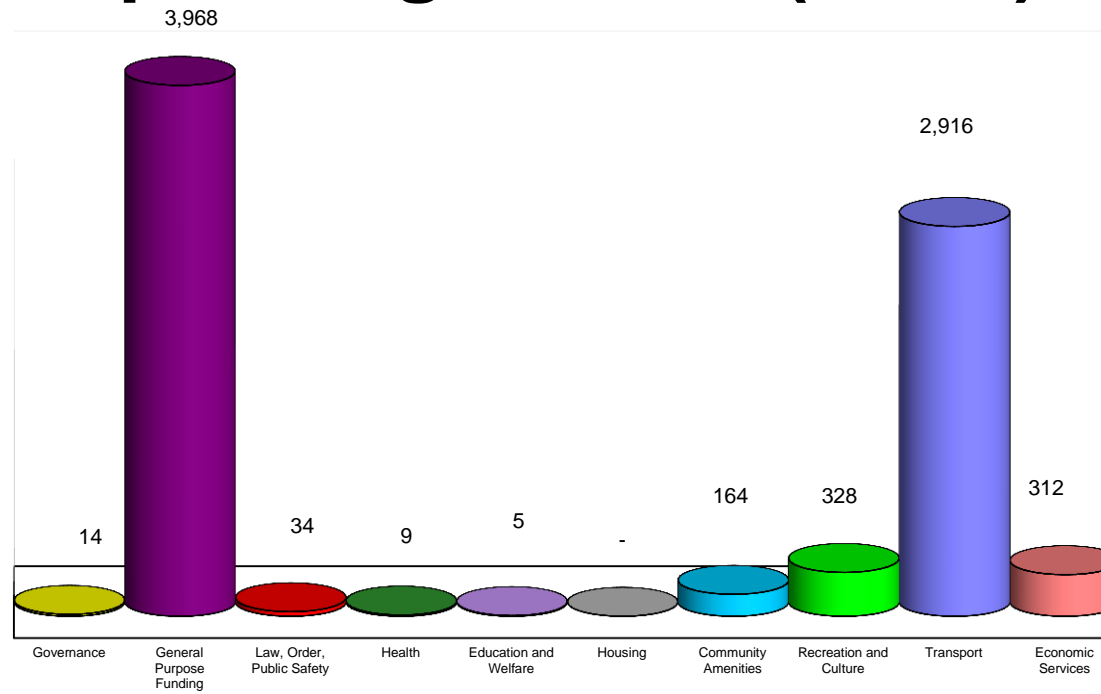
18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council do not anticipate to undertake any major land transactions during the year ended 30 June 2018.

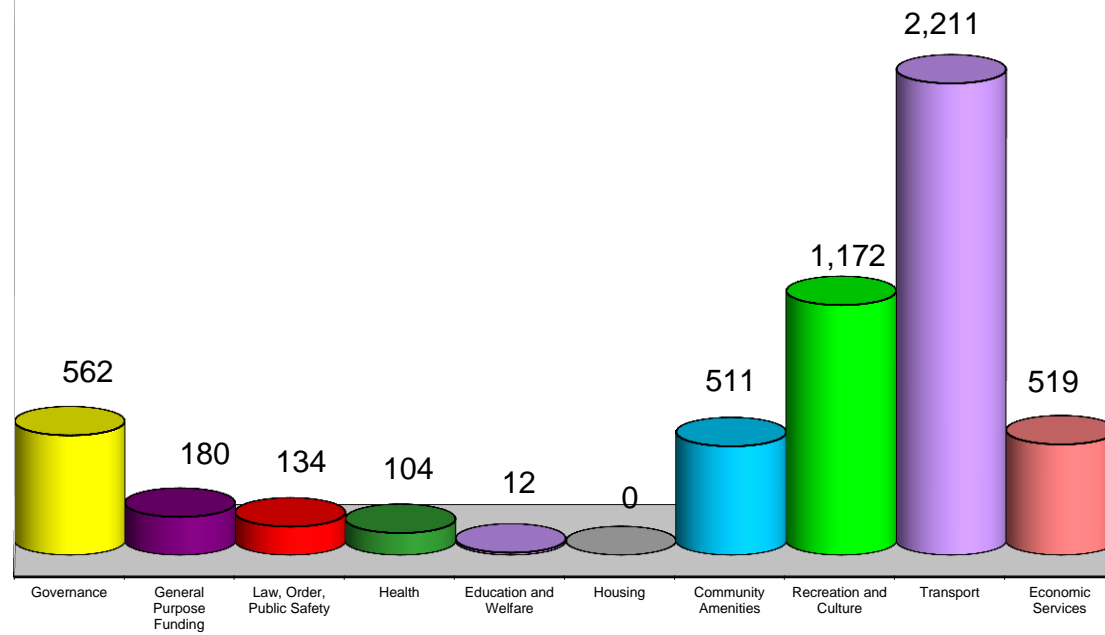
19. INTERESTS IN JOINT ARRANGEMENTS

Not applicable

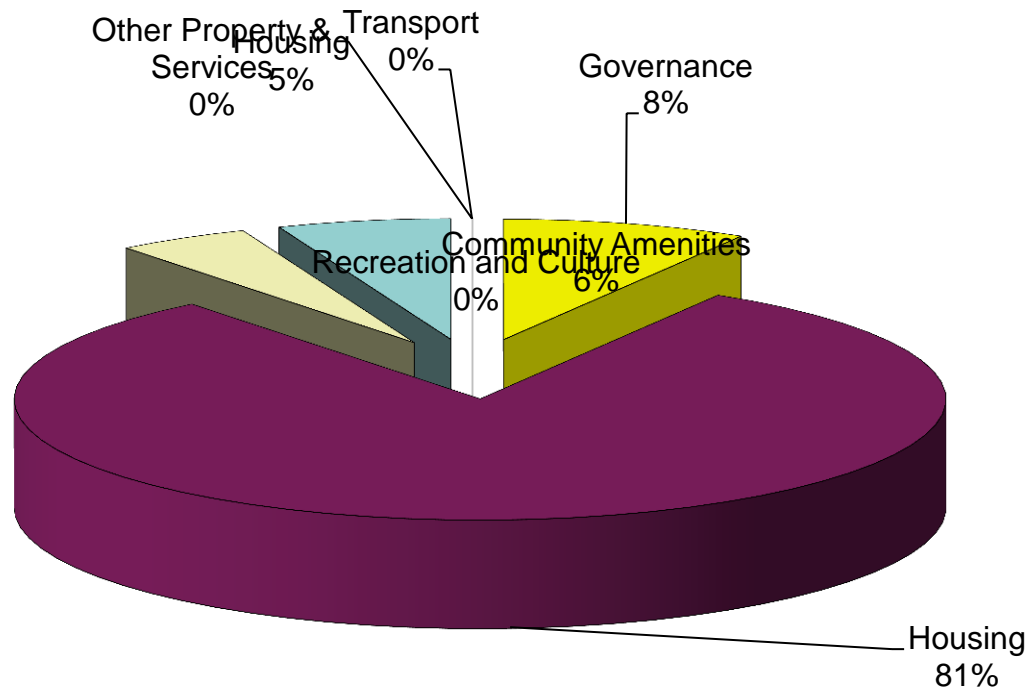
Operating Income (\$,000)



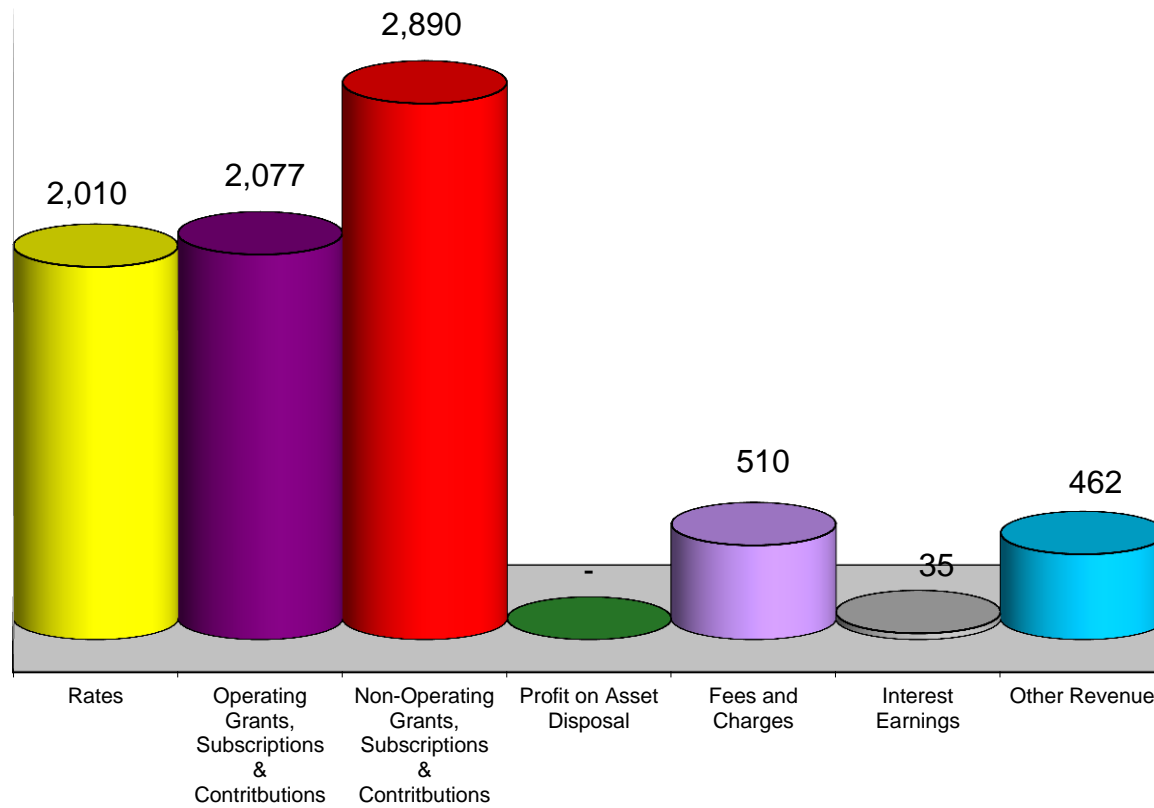
Operating Expenditure (\$,000)



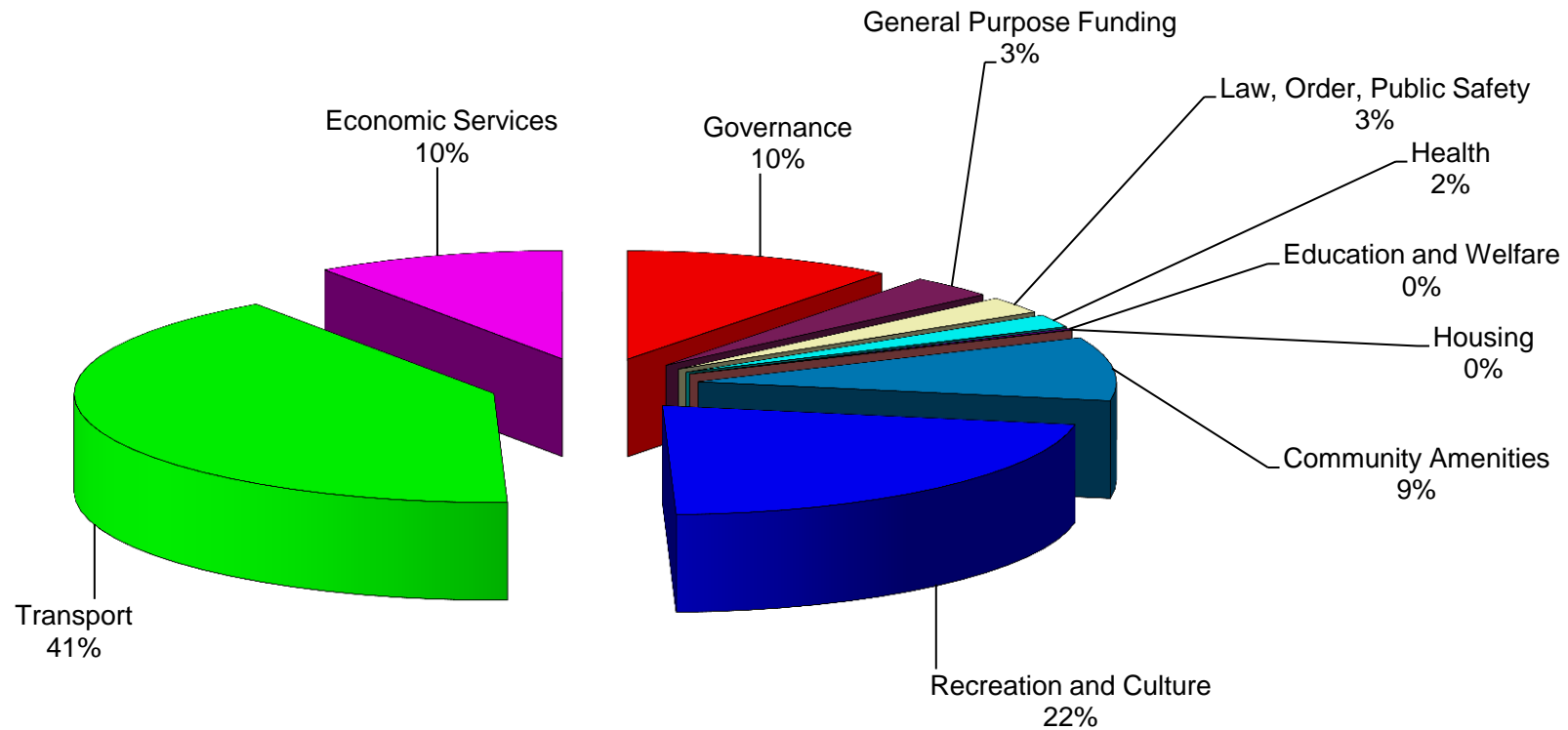
Capital Expenditure



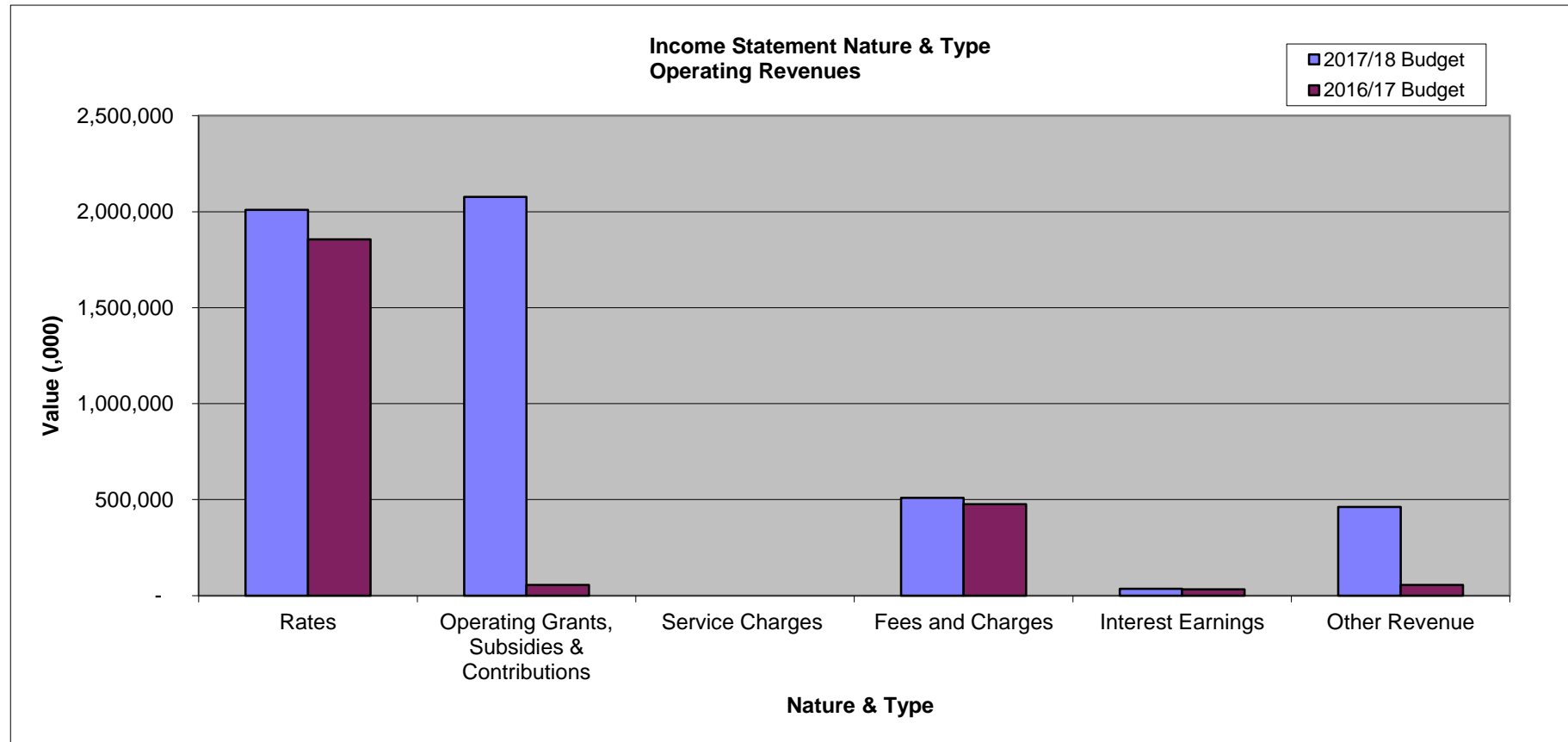
Revenue - Nature and Type (\$,000)



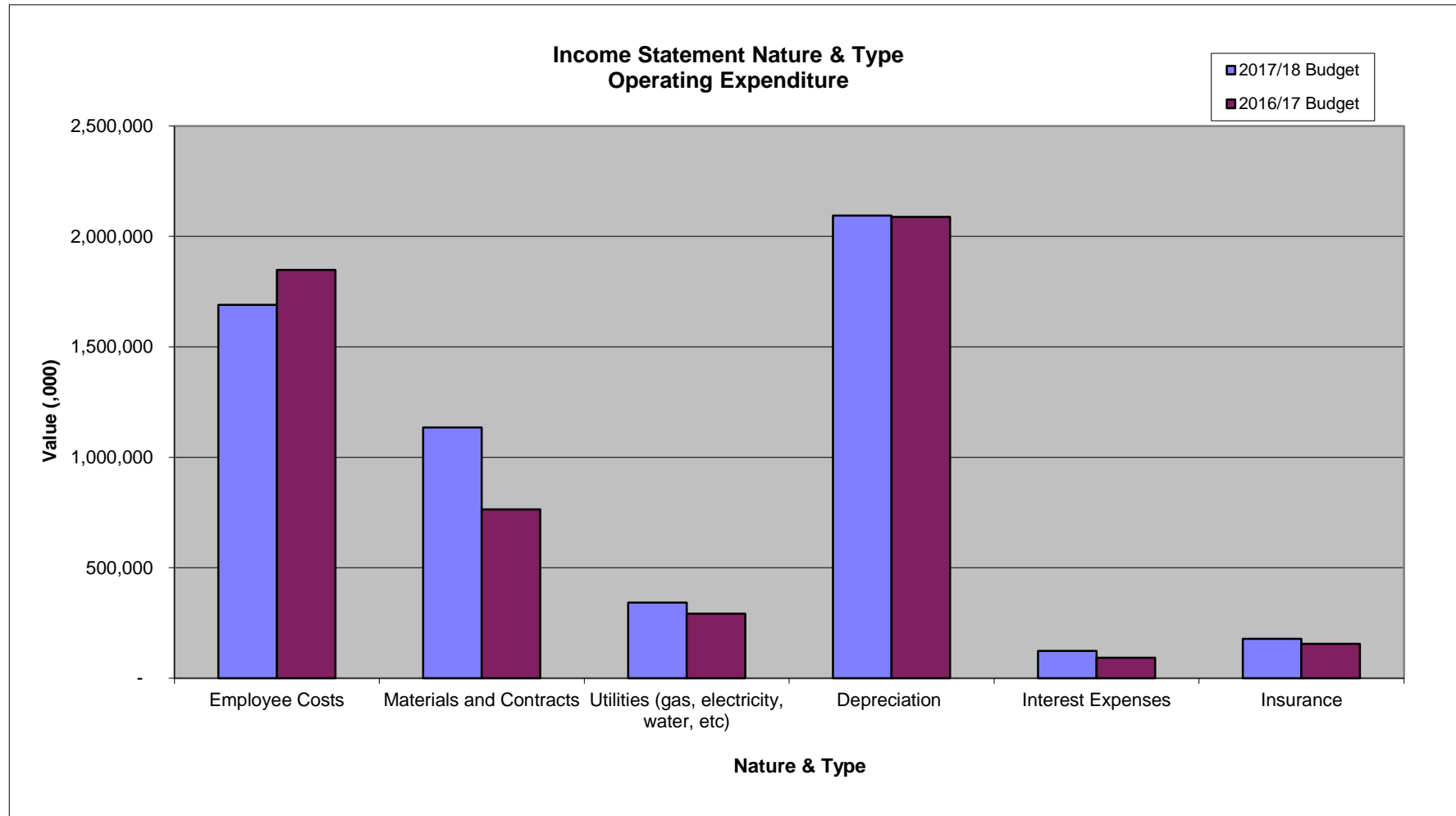
Operating Expenditure



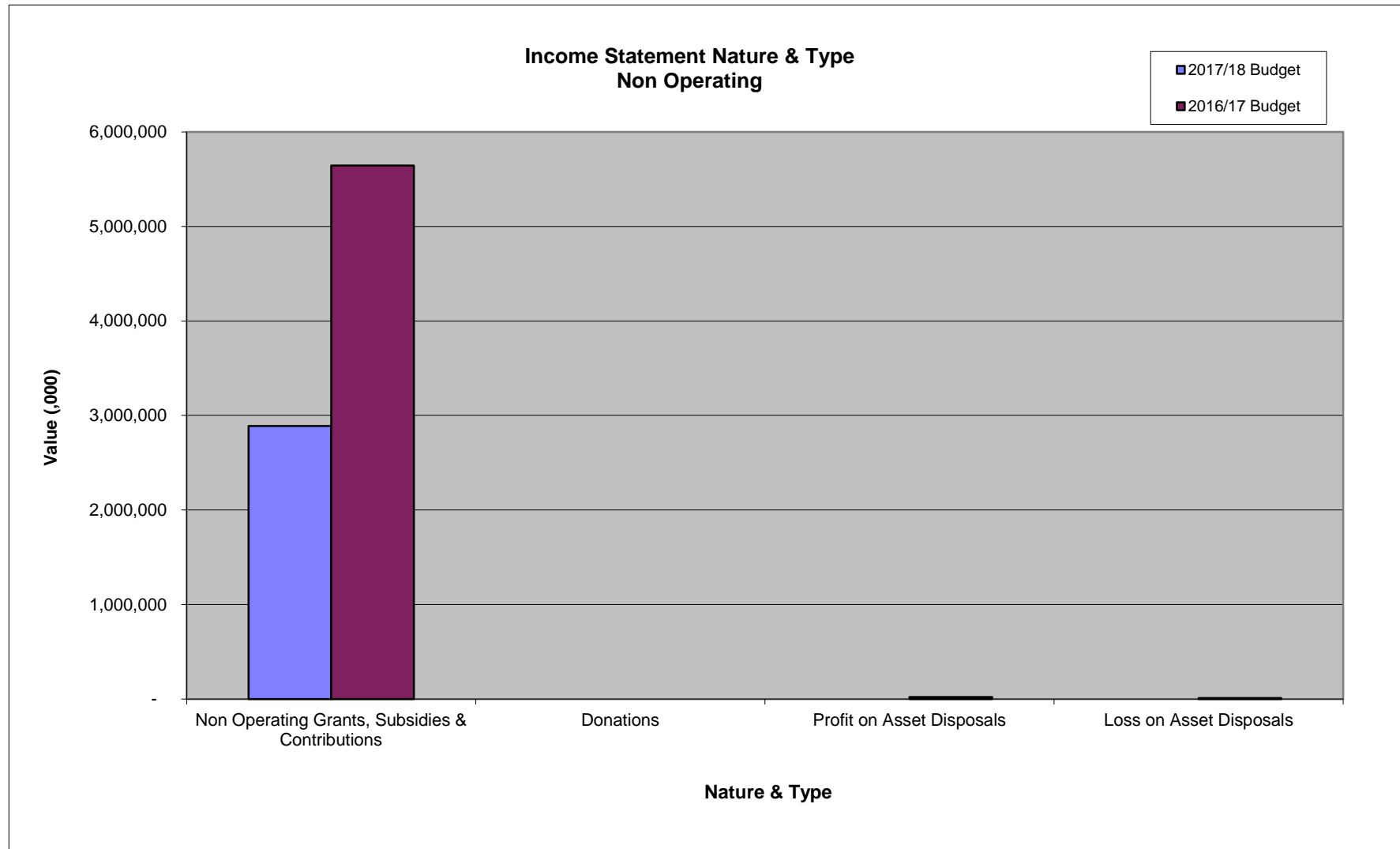
Shire of Kellerberrin
2017/18 Budget



Shire of Kellerberrin
2017/18 Budget



Shire of Kellerberrin
2017/18 Budget



SHIRE OF KELLERBERRIN Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	RATE REVENUE			
031352	Rates Levied	1,985,063	1,858,649	1,774,154
031016	Discount Allowed	-	(24,659)	(24,600)
031357	Rounding Account	-	-	-
	TOTAL AMOUNT FROM RATES	1,985,063	1,833,990	1,749,554
	Other Revenue			
032336	Instalment Administration Fee	1,928	1,905	1,910
032337	Interim Rates	-	-	-
032338	Instalment Interest	6,198	6,125	6,150
032344	Non Payment Penalty Interest	10,404	10,281	9,466
032345	Pensioner Deferred Rates Interest	532	526	900
032350	Rate Enquiry Fee - RF	1,670	1,650	1,000
032351	Rate Recovery Legal Expenses	4,000	-	10,000
031373	Emergency Services Levy	61,463	60,734	65,000
031326	Ex Gratia Rates	25,000	49,044	18,346
	TOTAL OTHER REVENUE	111,195	130,265	112,772
	General Purpose Grants			
032330	General Purpose Grant (FAG)	1,309,752	1,309,752	1,303,015
032331	Local Road Grant (FAG)	543,531	543,531	547,535
	TOTAL GENERAL PURPOSE GRANTS	1,853,283	1,853,283	1,850,550
	Non Operating Grants			
032332	Royalties for Regions	-	-	3,819,200
	TOTAL NON OPERATING GRANTS	0	0	3,819,200
	Other General Purpose Funding			
033324	EFT Service Charge - EC	568	561	672
033338	Interest	18,145	17,923	15,414
	TOTAL GENERAL PURPOSE GRANTS	18,713	18,484	16,086
	TOTAL TO OPERATING STATEMENT	3,968,254	3,836,022	7,548,163
	OPERATING EXPENDITURE			
	Levying of Rates			
031000	Administration Allocations	82,953	81,970	80,004
031014	Debt Write Off	118	116	413
031032	Rates Recovery - Legal Expenses	4,000	-	4,000
031046	Postage and Freight	-	-	28
031048	Printing & Stationery	-	-	100
031065	Title Searches	-	-	200
031086	ESL Payments - FESA	64,255	63,493	65,000
031072	Valuation Expenses	21,030	21,019	18,500
	Sub Total	172,356	166,598	168,245
	Other General Purpose Funding			
033357	Rounding Account	(6)	(6)	(9)
033078	Interest Charges - Overdraft	256	253	10,000
033079	Bank Fees - Municipal Fund	6,949	7,628	6,625
033080	Bank Fees - Trust	-	-	-
033081	Centrelink Admin Fees	85	84	95
	Sub Total	7,283	7,959	16,712
	TOTAL TO OPERATING STATEMENT	179,639	174,557	184,957

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)	-	-
	- Last year 62.22% Rates Raised paid within 35 days		
031014	Rates Written Off		
	End of Year Processing	116	116
	(Write off of amounts less than \$10)		
031072	Valuation Expenses		
	Annual UV Valuation Expenses	20,030	
	Interim Valuations on request	1,000	21,030
031032	Rate Recovery - Legal Expenses		
	Legal Expenses incurred on Outstanding Rates	4,000	4,000
031065	Title Searches		
	Title Searches expenses	-	-
	Operating Revenue		
	Rate Revenue		
	Valuation		
031352	Rates Levied		
	General Rates (GRV \$0.127237 & UV \$0.023239)		
	GRV Residential Rates	2,907,840	369,985
	GRV Other Residential Rates	45,620	5,805
	UV Rates	61,579,500	1,431,046
	General Rates (GRV \$0.139961)		
	GRV Kellerberrin Commercial	459,510	64,313
	GRV Other Commercial	27,976	3,916
	No Properties		
	Minimum Rates @ \$712		
	GRV Residential Rates	49	34,888
	GRV Other Residential Rates	25	17,800
	UV Rates	52	37,024
	UV Mining Tenements	1	712
	No Properties		
	Minimum Rates @ \$783		
	GRV Kellerberrin Commercial	23	18,009
	GRV Other Commercial	2	1,566
			1,985,063
031326	EX Gratia Rates		
	CBH Contribution as per agreement	25,120	25,120
032344	Non Payment Penalty Interest		
	11% Interest on Outstanding Rates	10,404	10,404

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>	6,198	6,198
032336	Instalment Administration Fees		
	<i>Instalment Notices Administration Fee</i>	1,928	1,928
032350	Rate Enquiry Fee		
	<i>Rate Enquiry Fees Income</i>	1,670	1,670
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>	1,309,752	1,309,752
032331	Grants Commission - Road Grant		
	<i>Federal Assistance Grants - Roads</i>	543,531	543,531
032332	Royalties for Regions		
	<i>CEACA</i>	-	-
	Operating Expenditure		
	Other General Purpose Funding		
033079	Bank Fees		
	<i>Municipal Bank Fees (Fees include Auto pays, Merchant Fees, Centrelink & Bank)</i>	6,949	6,949
033357	Rounding Account		
	<i>Rounding of Receipts and Excess Account</i>	(6)	(6)
	Operating Revenue		
	Other General Purpose Funding		
033338	Interest		
	<i>Municipal Interest</i>	3,145	
	<i>Reserve Interest</i>	15,000	18,145

SHIRE OF KELLERBERRIN Schedule 4 - GOVERNANCE ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	Members of Council			
041000	Administration Allocation	389,725	385,104	416,497
041004	Audit Fees	25,879	31,995	22,500
041010	Conference Expenses - Councillors	8,000	6,313	8,000
041011	Consultant Fees	278	275	-
041019	Donations Gifts	30,000	14,160	30,000
041021	Election Expenses	-	-	4,000
041031	Insurance - Councillors	12,866	12,713	6,640
041039	Meeting Attendance Fees	20,350	15,850	20,350
041046	Postage and Freight	162	160	288
041047	President's Local Govt Allow.	5,060	5,000	5,000
041048	Printing and Stationery	89	88	1,500
041051	Refreshments & Receptions	15,145	15,502	18,000
041061	Subscriptions - Councillors	19,665	19,432	26,000
041067	Councillor Training	2,500	-	2,500
041069	Travelling Expenses- Councillors	4,000	3,700	3,850
041163	Public Relations	28,057	27,802	30,552
	TOTAL TO OPERATING STATEMENT	561,776	538,094	595,678
	OPERATING REVENUE			
041332	Grants	-	-	-
041353	Reimbursements	680	672	500
	TOTAL TO OPERATING STATEMENT	680	672	500
	Governance			
	OPERATING EXPENDITURE			
	Employee Expenses			
042010	Conference Expenses	8,000	7,202	8,000
042023	Fringe Benefits Tax	4,933	4,875	4,966
042055	Salaries	406,436	406,437	370,506
042062	Superannuation - Occupational	42,084	42,084	47,303
042063	Superannuation - Voluntary	6,750	6,750	6,786
042067	Staff Training	5,000	3,315	15,000
042068	Travelling and Accommodation	6,500	2,574	5,000
042071	Uniforms	3,413	3,372	2,600
042073	Vehicle Expenses	17,634	17,425	17,610
	Office Expenses			
042001	Advertising	24,522	24,231	22,926
042004	Admin Public Holidays	375	375	-
042009	Computer Expenses	40,461	39,981	45,352
042011	Consultant Expenses	13,820	21,468	26,469
042026	Furniture and Equipment	4,215	4,165	8,000
042030	Excess on Insurance Claims	1,113	1,100	38,175
042031	Insurance	57,645	56,962	38,175
042032	Legal Expenses	32,485	32,100	13,000
042040	Office Expenses Other	6,004	5,932	3,612
042041	Late Payment Penalty Fees	569	575	467
042044	Photocopier Lease and Copy Count	6,407	6,331	7,500
042046	Postage and Freight	2,945	2,910	3,337
042048	Printing and Stationery	4,350	4,298	7,500
042061	Subscriptions	50,000	44,290	32,000
042064	Telephone	10,944	10,814	9,746
042081	Interest - Loan 113	-	-	-

SHIRE OF KELLERBERRIN Schedule 4 - GOVERNANCE ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	Building & Other Expenses			
042112	Administration Building and Gardens	36,987	36,548	6,763
042113	Administration Building	-	-	-
042015	Depreciation	34,006	33,603	62,010
042037	Loss on Sale of Asset	-	7,538	-
042099	Allocation of Housing Expenses	28,889	28,546	41,849
	Sub Total	856,486	855,801	844,652
042000	Administration Allocated Other Programs	(856,486)	(838,053)	(875,222)
	Sub Total	(0)	17,748	(30,571)
	TOTAL TO OPERATING STATEMENT	(0)	17,748	(30,571)
			555,842	
	OPERATING REVENUE			
042300	Administration Services	30	30	4,000
042314	Contributions and Donations	-	-	-
042332	Government Grants	-	61,238	16,140
042349	Profit on Sale of Assets	-	4,227	3,750
042353	Reimbursements - SPS	13,756	25,451	21,434
	TOTAL TO OPERATING STATEMENT	13,786	90,946	45,324

SHIRE OF KELLERBERRIN
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Members of Council		
041004	Audit Fees		
	<i>Audit fees (Roads to Recovery, Grant Acquittals)</i>	3,879	
	<i>2016/2017 Audit Fees (Interim and Final Audit)</i>	22,000	25,879
041047	President's Local Govt Allowance		
	<i>President Allowance</i>	5,060	5,060
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>	4,000	4,000
041051	Refreshments and Receptions		
	<i>Council Meetings</i>	5,145	
	<i>Council Functions - Christmas Function, Citizen Ceremonies etc</i>	8,000	
	<i>Other Tidy Towns etc</i>	2,000	15,145
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 - Synergyssoft	3,000	5,000
042068	Travelling and Accommodation		
	Accommodation costs for Staff at Seminars/Courses	6,000	
	Travelling costs for Staff at Seminars/Courses - sustenance	500	6,500
042062	Superannuation - Occupational		
	9.50% Superannuation	42,084	42,084
042063	Superannuation - Voluntary		
	Contribution Scheme (Council contribution) 5%	6,750	6,750
042055	Salaries - Municipal Fund		
	Administration Salaries & Wages		
	Inclusive of Annual, Sick & Long Service Leave	406,436	406,436
042071	Uniforms		
	Administration Uniform Allowance		
	4 Administration Staff @ \$400 per person	2,413	
	CEO & DCEO @ \$500	1,000	3,413
042073	Administration Vehicle Expenses		
	Fuels & Oils	6,834	
	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	17,634
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	6,582	
		<u>40,461</u>	40,461
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>	2,850	4,350
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 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Fire Prevention			
051000	Administration Allocation	6,924	6,842	6,724
051001	Advertising	-	-	-
051015	Depreciation	39,218	38,753	47,614
051017	Shared Officer/ consultant & LEMC Plans	25,000	-	-
051027	General Expenses ESL	777	768	1,160
051031	Insurance	14,338	14,168	14,170
051037	Loss on Sale of Asset	-	-	-
051064	Telephone Expenses	5,588	5,521	4,084
051073	Bush Fire Brigade Vehicle Expenses	18,186	17,971	17,295
051119	Bushfire Infrastructure & Utilities	1,826	1,743	971
051139	Fire Control Expenses	1,851	1,823	2,211
	Sub Total	113,707	87,588	94,229
	Animal Control			
052000	Administration Allocation	-	-	-
052001	Advertising	-	-	-
052012	Control Officer Contract	10,580	10,455	6,378
052015	Depreciation	202	200	205
052046	Postage and Freight	-	-	112
052048	Printing and Stationery	-	-	-
052053	Registration Discs	138	136	139
052116	Animal Control Expenses	1,441	1,431	3,299
052161	Pound Maintenance	442	439	1,527
		12,804	12,661	11,660
	Other Law Order and Public Safety			
053027	Community Crime Prevention CCTV	6,572	71	-
053015	Depreciation	1,252	1,237	5,126
		7,824	1,308	5,126
	TOTAL TO OPERATING STATEMENT	134,335	101,557	111,015
	OPERATING REVENUE			
	Fire Prevention			
051314	Contributions and Donations	-	-	-
051332	Grants	28,000	35,153	28,580
051359	Sale of District Maps	-	-	-
	Sub Total	28,000	35,152.50	28,580
	Animal Control			
052320	Animal Registration Fees - DRF	5,735	5,667	6,108
052347	Pound Fees	160	159	558
052348	Infringements	184	182	197
	Sub Total	6,080	6,007.59	6,864
	Other Law Order and Public Safety			
053332	Grants	-	-	-
	Sub Total	-	-	-
	TOTAL TO OPERATING STATEMENT	34,080	41,160	35,444

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>	14,338	14,338
051017	District Maps		
	<i>Purchase of New District Maps for Bush Brigades</i>	500	500
051027	General Expenses - ESL Grant Funded	777	777
051073	Bush Fire Brigade Vehicle Expenses	18,186	18,186
051015	Depreciation (BFB Vehicles)	39,218	39,218
	Operating Revenue		
	Fire Prevention		
051332	Grants		
	<i>Fire and Emergency Services Funding</i>	28,000	28,000
	Operating Expenditure		
	Animal Control		
052012	Control Officer Contract		
	<i>Allowance for Contract Ranger</i>	10,580	10,580
052053	Registration Disks		
	<i>Registration Disks</i>	138	138
	Operating Revenue		
	Animal Control		
052320	Animal Registration Fees		
	<i>Animal Registrations</i>	5,735	5,735

SHIRE OF KELLERBERRIN Schedule 7 - HEALTH ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Infant Health			
071015	Depreciation	2,246	2,220	2,275
071145	Infant Health Clinic	-	-	-
	Sub Total	2,246	2,220	2,275
	Health Inspection and Administration			
073000	Administration Allocation	20,761	20,514	21,741
073010	Conference Expenses	2,169	2,144	2,150
073011	Consultant Expenses	20,000	-	320
073015	Depreciation	1,659	1,639	5,902
073023	Fringe Benefits Tax	4,933	4,875	4,770
073026	Furniture and Equipment	-	-	1,800
073031	Insurance	1,822	1,800	1,800
073032	Legal Expenses	-	-	500
073037	Loss on Sale of Asset	-	3,984	-
073040	Office Expenses Other	-	-	-
073055	Salaries	-	34,020	34,140
073061	Subscriptions	313	309	308
073062	Superannuation - Occupational	-	8,033	8,927
073063	Superannuation - Voluntary	-	4,228	4,391
073064	Telephone	557	550	611
073067	Staff Training	-	-	34
073068	Travelling and Accommodation	-	-	-
073071	Uniforms	-	-	400
073073	Vehicle Expenses	8,451	8,351	5,772
073085	Relocation Expenses	-	-	-
073099	Allocation of Housing Expenses	10,241	10,119	10,512
	Sub Total	70,905	100,567	104,077
	Preventative Services - Pest Control			
074155	Mosquito Control	7,551	7,468	10,307
	Sub Total	7,551	7,468	10,307
	Other Health			
075000	Administration Allocation	-	-	-
075002	Analytical Expenses (WATER SAMPLING)	465	460	459
075015	Depreciation	7,015	6,932	11,279
075037	Loss on Sale of Asset	-	4,893	-
075073	Vehicle Operating Costs	595	588	101
075115	Ambulance Centre	1,897	1,880	1,063
075130	Dentist Surgery	360	357	958
075131	Dentist Surgery Gardens	-	-	-
075133	Doctors Surgery	5,522	5,290	7,542
075134	Doctors Surgery Gardens	-	-	-
075099	Allocation of Housing Expenses	7,769	7,677	7,625
	Sub Total	23,623	28,076	29,028
	TOTAL TO OPERATING STATEMENT	104,325	138,330	145,687

SHIRE OF KELLERBERRIN Schedule 7 - HEALTH ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	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	544	538	171
073349	Profit on Sale of Asset	-	-	-
073329	Fines and Penalties	-	-	-
073363	Septic Tank Application	224	221	-
073373	Septic Disposal Fees	4,473	4,420	2,120
	Sub Total	5,241	5,179	2,291
	Preventative Services - Pest Control			
074353	Reimbursements	-	-	-
	Sub Total	0	0	0
	Other Health			
075349	Profit on Sale of Asset	-	-	-
075353	Doctors Surgery Rent	3,640	3,640	3,712
075354	Dentists Surgery Rent	528	528	533
	Sub Total	4,168	4,168	4,245
	TOTAL TO OPERATING STATEMENT	9,409	9,347	6,536

SHIRE OF KELLERBERRIN
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Health Inspection and Administration		
073010	Conference Expenses		
			2,169
073011	Consultant Expenses		
	<i>Professional Services</i>	20,000	20,000
073031	Insurance		
	<i>Workers Compensation Insurance</i>	1,822	1,822
073055	Salaries		
	<i>Manager Development Services Salary 40%</i>	-	-
	<i>Including Annual, Sick and Long Service Leave</i>		-
073061	Subscriptions		
	<i>Standards Australia Annual Subscription</i>	308	313
073062	Superannuation - Occupational		
	<i>9.50% Superannuation</i>	-	-
073063	Superannuation - Voluntary		
	<i>Superannuation Additional - 5%</i>	-	-
073064	Telephone Expenses		
	<i>Mobile Phone Expenses - 0429 454 806</i>	557	557
073067	Staff Training		
	<i>Training Allowance</i>	-	-
073068	Travelling and Accommodation		
	<i>Travelling and Accommodation - Training Courses</i>	-	-
073071	Uniforms		
	<i>Uniform Allocation</i>	400	400
073073	Vehicle Expenses - KE003		
	<i>Insurance</i>	750	
	<i>Fuels & Oils</i>	3,822	
	<i>Tyres</i>	1,700	
	<i>Parts & Repairs</i>	1,750	
	<i>Licences (Inc Change of Plates)</i>	750	8,451
073040	Other Expenses		
	<i>Office Expenses Allowance</i>	-	-

SHIRE OF KELLERBERRIN
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
073015	<i>Depreciation</i>	1,659	1,659
073032	<i>Legal Expenses</i>		
	<i>Health Order and Other Legal Expenses</i>	-	-
	Operating Expenditure		
	Other Health		
075002	<i>Analytical Expenses</i>		
	<i>Analytical Expenses</i>	465	465
075015	<i>Depreciation</i>	7,015	7,015
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	595
	Operating Revenue		
	Other Health		
075353	<i>Doctors Surgery Rent</i>		
	<i>Doctors Surgery Rent @ \$70 per week</i>	3,640	3,640

SHIRE OF KELLERBERRIN Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Kellerberrin Children's Centre			
082000	Administration Allocation	99	98	100
082015	Depreciation	4,493	4,440	4,551
082037	Loss on Sale of Asset	-	-	-
082126	Childrens Centre	7,435	7,258	8,153
082127	CBH Little Learners	-	-	-
	Sub total	12,027	11,796	12,803
	TOTAL TO OPERATING STATEMENT	12,027	11,796	12,803
	OPERATING REVENUE			
	Kellerberrin Children's Centre			
082310	Charges - Lease	5,200	3,909	5,200
082353	Reimbursements	93	92	-
082354	CBH Little Learners Income	-	-	-
	Sub total	5,293	4,001	5,200
	TOTAL TO OPERATING STATEMENT	5,293	4,001	5,200

SHIRE OF KELLERBERRIN
Schedule 8 - EDUCATION & WELFARE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Kellerberrin Children's Centre		
082015	<i>Depreciation</i>	4,493	4,493
082127	<i>Children's Centre</i>	7,435	7,435

SHIRE OF KELLERBERRIN Schedule 9 - HOUSING ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Employees Housing			
091000	Administration	-	-	-
091015	Depreciation	30,659	30,296	30,999
091037	Loss on Sale of Asset	-	-	-
091081	Interest - Loan	-	-	-
091101	7 Bennett Street (CEO)	10,735	10,364	11,926
091102	20 Hammond Street	-	-	-
091103	Unit 2/ 29 Leake Street (DCEO)	9,882	9,524	15,679
091105	26 Hammond Street (MWS)	13,788	13,266	14,576
091106	29 Hammond Street (MDS)	6,111	5,793	9,303
091107	Unit1 /29 Leake Street	7,977	7,499	4,873
091109	7 Thornton Avenue	5,914	6,011	3,835
091143	GSG Residence	-	-	-
	Sub Total	85,066	82,753	91,191
091033	Less Allocation of Expenses	(85,066)	(78,308)	(91,191)
	Sub Total	(0)	4,445	(1)
	Other Housing			
092000	Administration Allocation	-	-	-
092015	Depreciation	11,997	11,855	12,151
092100	112 - 114 Massingham Street	-	-	-
092101	2 George Street	3,099	3,041	2,838
092103	22 Gregory Street	5,952	5,770	6,285
092104	24 Hammond Street (GROH)	3,385	3,268	5,675
092105	4 Moore Street	2,448	2,313	4,274
092107	U1 / 29 Leake Street	-	58	115
092108	68 James Street	2,846	2,672	4,566
092110	8 Ripper Street	3,389	3,391	4,460
092147	Iris Litis School (Workcamp)	-	-	-
092148	Other Housing - Not Shire Owned	-	-	-
092154	Misc Land Maintenance	-	-	-
092195	Restdown Estate	-	-	-
	Sub Total	33,116	32,367	40,365
092033	Less Allocation of Expenses	(33,116)	(26,525)	(36,091)
	Sub Total	0	5,842	4,274
	TOTAL TO OPERATING STATEMENT	(0)	10,287	4,273
	OPERATING REVENUE			
	Employee Housing			
091110	29 Leake Street - Reimbursements	2,583	2,553	2,574
091314	Other Income	-	-	8,211
091354	Employees Rental	8,060	8,200	9,949
	Sub Total	10,643	10,753	20,734
091022	Less Allocation of Income	(10,643)	(8,200)	(20,735)
	Sub Total	(0)	2,553	(1)
	Other Housing			
092314	Other Income	4,973	4,914	3,592
092354	Rent	48,220	47,349	45,284
	Sub Total	53,193	52,262	48,877
092022	Less Allocation of Income	53,193	(52,262)	(48,877)
	Sub Total	106,386	0	0
	TOTAL TO OPERATING STATEMENT	106,386	2,553	(1)

SHIRE OF KELLERBERRIN
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Revenue		
	Employee Housing		
091354	<i>Employees Rental</i>		
	<i>7 Thornton Avenue \$55 week</i>	2,860	
	<i>29 Leake Street (unit 1)</i>	5,200	
			8,060
092354	<i>Other Rentals</i>		
	<i>4 Moore Street \$125 week</i>	6,500	
	<i>24 Hammond Street (GEHA)</i>	25,340	
	<i>8 Ripper Street</i>	2,860	
	<i>68 James Street \$100 week</i>	5,200	
	<i>2 Gearge Street \$160 week</i>	8,320	
			48,220
092314	<i>Other Income</i>	4,973	4,973

SHIRE OF KELLERBERRIN Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Household Refuse			
101000	Administration Allocation	6,292	6,217	6,226
101015	Depreciation	4,669	4,613	4,729
101018	Domestic Refuse Collection	58,186	57,496	53,673
101057	Waste Disposal Expenses	34,428	34,019	35,740
101166	Refuse Site Maintenance	146,943	145,942	138,193
	Sub Total	250,518	248,288	238,561
	Sanitation Other			
102000	Administration Allocation	-	-	-
102008	Commercial Refuse Collection	8,783	8,679	8,838
102035	Litter Control	23,400	23,209	32,469
102060	Recycling Bin Collection	9,868	9,751	10,440
	Sub Total	42,051	41,639	51,747
	Town Planning & Reg Development			
104000	Administration Allocation	14,541	14,368	15,949
104055	Salaries and Wages	44,000	16,848	16,970
104056	Superannuation	2,280	-	-
104066	Town Planning Expenses	506	500	1,191
	Sub Total	61,327	31,716	34,110
	Other Community Services			
105000	Administration Allocation	-	-	-
105015	Depreciation	10,258	10,137	11,225
105037	Loss on Sale of Asset	-	-	-
105081	Interest - Loan 112	-	(4)	-
105123	Cemetery Maintenance	26,031	25,809	27,502
105127	Community Bus	3,019	2,983	6,083
105141	Grave Digging	7,428	7,365	6,276
105164	Public Toilets	39,793	39,102	37,591
105165	Railway Reserve	2,079	2,062	4,304
105180	Townsite Kerb Rubbish Pick Up	8,039	7,982	2,369
105099	Allocation of Housing Expenses	-	-	-
	Sub Total	96,648	95,435	95,350
	Protection of the Environment			
106000	Administration Allocation	-	-	-
106015	Depreciation	988	977	1,001
106021	Biosecurity- Cactus Control Project	5,583	5,532	11,954
106046	Postage and Freight	-	-	-
106048	Printing and Stationery	-	-	-
106049	Projects and Activities	47,628	20,473	17,740
106055	Salaries	-	3,825	-
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	5,915	5,762	13,536
	Sub Total	60,115	36,569	44,231
	TOTAL TO OPERATING STATEMENT	510,659	453,648	464,000

SHIRE OF KELLERBERRIN Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	OPERATING REVENUE			
	Household Refuse			
101321	Domestic Refuse Removal Fees	76,746	75,836	76,261
101358	Sale of Bins (inc replacement bins)	166	164	428
101370	Domestic Refuse Collection - Additional Bins	8,321	8,222	8,458
101359	Waste Transfer Site Income - Fees & Charges	61	60	194
	Sub Total	85,293	84,282	85,341
	Sanitation - Other			
102370	Commercial Refuse Collection - Additional Bins	17,537	17,329	17,709
102311	Commercial Refuse Disposal Fee	10,144	10,024	10,791
	Sub Total	27,681	27,353	28,499
	Town Planning & Reg Development			
104369	Town Planning Application Fees	3,394	14,809	3,394
	Sub Total	3,394	14,809	3,394
	Other Community Services			
105308	Cemetery Charges - CC	7,104	7,020	6,239
105310	Lease Fees	11,415	11,279	11,300
105312	Community Bus Hire	4,284	4,233	4,026
105314	Contributions and Donations	5,000	-	8,538
105345	Hire of Marquee	304	300	1,128
	Sub Total	28,106	22,832	31,231
	Protection of the Environment			
106098	Allocation of housing income	-	-	-
106313	Consulting Income	19,515	4,461	-
106314	Contributions and Donations	-	-	-
106323	Drummuster Income	-	1,213	1,600
106332	Grants	-	-	-
106366	Tree Planter Hire - TP	432	426	827
	Sub Total	19,946	6,101	2,427
	TOTAL TO OPERATING STATEMENT	164,421	155,377	150,892

SHIRE OF KELLERBERRIN
Schedule 10 - COMMUNITY AMENITIES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Household Refuse		
101057	<i>Waste Disposal Tip Fees</i>	34,428	34,428
101018	<i>Domestic Refuse Collection</i>	58,186	58,186
	Operating Revenue		
	Household Refuse		
101321	<i>Domestic Refuse Removal Fees</i> <i>bins @ \$175 per bin</i>	76,746	76,746
101370	<i>Domestic Refuse Removal Fees - Additional Bins</i> <i>37 bins @ \$175 per bin</i>	8,321	8,321
	Operating Expenditure		
	Sanitation		
102008	<i>Commercial Refuse Collection</i>	8,783	8,783
	Operating Revenue		
	Sanitation		
102311	<i>Commercial Refuse Removal Fees</i> <i>@ \$175 per bin</i>	10,144	10,144
102370	<i>Commercial Refuse Removal Fees - Additional Bins</i> <i>bins @ \$175 per bin</i>	17,537	17,537
	Operating Expenses		
	Town Planning & Reg Development		
104066	<i>Town Planning Expenses</i> <i>Other Professional Services</i>	506	506
104055	Salaries and Wages <i>Salaries 20% MDS</i>	44,000	44,000

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>	3,394	3,394
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>	6,604	7,104
105312	<i>Community Bus Hire</i>		
	<i>Hire of Community Bus</i>	4,284	4,284
Operating Expenditure			
Protection of the Environment			
Administration Expenses			
106049	<i>NRM - Projects and Activities</i>		
	<i>NRM Consultants</i>	47,628	47,628
Operating Revenue			
Protection of the Environment			
106366	<i>Tree Planter Hire</i>		
	<i>Hire of Tree Planters</i>	432	432

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
111000	Administration Allocation	1,007	995	965
111015	Depreciation	37,973	37,523	37,384
111136	Doodlakine Hall	-	-	-
111037	Loss on Sale of Asset	-	-	-
111153	Other	-	-	-
111157	North Baandee Hall	-	-	-
111179	Public Halls	20,279	20,038	20,702
	Sub Total	59,258	58,556	59,051
	Swimming Pool			
112000	Administration Allocation	-	-	-
112001	Swimming Pool Design Consultant	50,000	-	-
112007	Chlorine/Chemical Expenses	6,592	6,703	5,255
112015	Depreciation	59,720	59,012	62,747
112026	Furniture & Equipment	367	363	250
112037	Loss on Sale of Asset	-	-	-
112046	Postage and Freight	-	-	-
112055	Salary	61,759	61,040	61,045
112062	Superannuation	5,867	5,743	6,002
112063	Superannuation - Voluntary	2,878	2,819	2,927
112064	Telephone	-	-	553
112067	Training	933	922	1,824
112071	Uniforms	-	-	400
112075	Water Charges - Swimming Pool	7,195	6,724	5,965
112174	Swimming Pool Mtce	35,108	34,692	27,841
	Sub Total	230,419	178,017	174,808
	Other Recreation & Sport			
113000	Administration Allocation	25,037	24,740	24,819
113015	Depreciation	272,101	268,874	273,003
113026	Furniture & Equipment	-	-	-
113028	Plant Lease Expenses	-	-	-
113037	Loss on Sale of Asset	-	-	-
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	11,854	11,079	11,515
113081	Interest - Loan 118	78,156	77,229	80,828
113084	Sport and Recreation Operating Account	-	-	-
113085	Kids Sport Expenditure	2,419	2,391	5,000
113111	Pony Club Toilet	-	-	-
113117	Multipurpose Courts	-	-	-
113118	Recreation Centre Kitchen	-	-	-
113119	Recreation Centre Offices	-	-	-
113120	Recreation Centre	177,275	175,173	162,534
113121	Recreation Centre Sports (Store) Room	-	-	-
113122	Recreation Centre Judges Room	-	-	-
113123	Recreation Centre Gymnasium	-	-	-
113124	Centenary Park	-	-	-
113125	Recreation Centre Changerooms	-	-	-
113129	Recreation Centre District Club Area	22,000	20,594	28,806
113135	Doodlakine Bowling Club	214	212	304
113138	Recreation Centre Cuolahan & Cottle Rooms	-	-	-
113142	GSG Oval	149,655	147,406	151,106
113144	Hockey Oval	-	-	-
113148	Recreation Centre Kellerberrin Bowling Club	-	-	-
113149	Kellerberrin Golf Club	-	-	-
113151	Kellerberrin Tennis Club	665	660	448
113159	Oval Surrounds	-	-	-
113160	Pioneer Park	-	-	-
113169	Scott Park	-	-	-
113176	Tote	-	-	-
113177	Town Centre Gardens	55,895	59,702	56,087
113178	Town Dams	28,241	27,587	16,908
113182	Turf Wicket	-	-	-
113185	Wool Shed	-	-	-

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	Other Recreation & Sport (Continued)			
113065	Rec Centre False Fire Alarm Fee	-	-	-
113186	Works Shed	-	-	-
113187	Young Park	-	-	-
113188	Baandee Golf Club	1,424	1,407	4,606
113189	Pony Club	-	-	-
113190	Watt Street Playground	-	-	-
	Sub Total	844,936	837,054	835,963
	Library			
114000	Administration Allocation	448	442	429
114019	Library Donation	12,853	12,701	15,000
114042	Other Library Expenses	2,151	2,125	1,594
	Sub Total	15,452	15,268	17,023
	Other Culture			
115000	Adminstration Allocation	-	-	-
115015	Depreciation	13,801	13,638	17,537
115030	History Book Expenses	-	-	-
115037	Loss on Sale of Asset	-	-	-
115040	Keela Dreaming Festival Expenses	-	-	-
115042	LHAG Ladies Day - Expenditure	6,988	6,905	4,866
115156	Museum	1,301	1,274	1,608
	Sub Total	22,090	21,817	24,012
	TOTAL TO OPERATING STATEMENT	1,172,155	1,110,712	1,110,858

SHIRE OF KELLERBERRIN Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	OPERATING REVENUE			
	Public Halls Civic Centres			
111314	Contributions and Donations	-	-	500
111332	Grants (Kids Sport)	5,000	10,000	10,000
111334	Public Hall Hire Fees - HH	3,000	4,244	3,000
	Sub Total	8,000	14,244	13,500
	Swimming Pool			
112301	Admission Charges - Concessional - PC	58	57	56
112302	Admission Charges - Daily - PD	4,718	4,662	5,163
112303	Admission Charges - Seasonal - PS	3,305	3,265	4,388
112314	Contributions	445	440	451
112332	Govt Grant - Swimming Pool	-	32,000	32,000
112365	Swimming Pool Levy	-	-	-
	Sub Total	8,525	40,424	42,058
	Other Recreation & Sport			
113309	Changeroom Hire	-	-	-
113311	Gym Membership GM	9,667	9,553	8,522
113314	Contributions and Donations	7,057	6,973	-
113315	Recreation Centre Cuolahan Room Hire CP	947	935	652
113317	Recreation Centre Kitchen Hire	23	23	-
113327	Recreation Centre Cottle Room Hire	708	700	519
113333	Ground Lease Rentals	101	100	1,633
113339	District Club Reimbursement	23,174	22,900	23,929
113340	Kellerberrin Tennis Club Greenkeeping	-	-	-
113345	Other Income	54,182	53,540	6,977
113349	Profit on Sale of Asset	-	455	-
113353	Sport and Rec Op. Acc. Reimbursements	-	-	-
113355	Government Grants - operating	54,900	800	-
113400	Reimbursements	40,000	-	-
113066	False Fire Alarm Reimbursement of Fee	-	-	-
	Sub Total	190,760	95,978	42,231
	Other			
115314	LHAG Ladies Day - Contributions	3,432	3,827	4,869
115344	Seniors - Contributions	-	-	-
115360	Sale of History Books - HB	225	223	240
115390	Keela Dreaming Festival Income	-	-	-
	Sub Total	3,657	4,050	5,109
	Non Operating Grants			
113332	Government Grants -non operating	117,493	938,000	938,000
	TOTAL NON OPERATING GRANTS	117,493	938,000	938,000
	TOTAL TO OPERATING STATEMENT	328,435	1,092,696	1,040,898

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	933
112055	Salary			
	<i>Swimming Pool Manager & Relief Manager Salary Allocation</i>	Salary	61,759	61,759
	<i>Including Annual, Sick and Long Service Leave</i>			
112062	Superannuation			
	<i>9.50% Superannuation Contribution</i>	Super Sch	5,867	5,867
112063	Occupational Superannuation			
	<i>5% Council Contribution as per policy</i>	Super Sch	2,878	2,878
112071	Uniforms			
	<i>Uniform Allowance</i>		400	400
	Operating Expenditure			
	Swimming Pool			
112007	Chlorine Expenses			
	<i>Bi Carm</i>		1,500	
	<i>Pool Stabilizer</i>		1,500	
	<i>Alum</i>		500	
	<i>Water Polisher</i>		855	
	<i>Chlorine Expenses Allocation</i>		900	6,592
112075	Water Charges			
	<i>Water Charges for Swimming Pool</i>		7,195	7,195

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>	4,718	4,718
112303	Admission Charges - Seasonal <i>Seasonal Admission Charges</i>	3,305	3,305
112301	Admission Charges - Concession <i>Concessional Admission Charges</i>	58	58
	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>	11,854	11,854
113081	Interest <i>Interest on Loan 118</i>	78,156	78,156
	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>	23,174	23,174
113327	Recreation Centre Cottle Room Hire <i>Hire charges</i>	500	500
113311	Gym Membership	9,667	9,667
113332	Government Grants <i>Lotterywest - Centenary Park</i> <i>Other - Centennial Park</i> <i>Kidsport</i>	498,212 124,788 5,000 <hr/> 117,493	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	
			2,151
	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 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
122000	Administration Allocation	110,332	100,200	97,881
122015	Depreciation	1,448,377	1,431,202	1,274,605
122026	Furniture/Plant & Equipment	359	355	400
122037	Loss on Sale of Asset	-	-	-
122078	Street Lighting	45,963	42,956	51,134
122081	Interest - Loan 116A	3,540	3,498	4,370
122118	Bridge Maintenance	-	-	-
122128	Culverts and Floodways	6,104	6,029	16,894
122132	Depot Maintenance	64,997	64,276	74,466
122140	Footpath Maintenance	3,250	3,225	5,277
122171	Street Cleaning	522	518	365
122172	Street Trees	627	237	-
122181	Traffic Signs	1,654	1,636	-
122185	Verge Maintenance (inc slashing)	2,851	2,825	-
122188	Road Maintenance	499,847	331,867	468,718
	Sub Total	2,188,422	1,988,825	1,994,111
	Traffic Control			
124045	Police Licencing Commissions	-	-	-
124064	Telephone	-	-	-
124183	Vehicle Examinations	10,596	10,525	11,363
	Sub Total	10,596	10,525	11,363
	Aerodrome			
125000	Administration Allocated	-	-	-
125015	Depreciation	5,897	5,827	6,500
125037	Loss on Sale of Asset	-	-	-
125173	Strip Maintenance	6,309	6,203	6,457
	Sub Total	12,206	12,030	12,957
	TOTAL TO OPERATING STATEMENT	2,211,224	2,011,381	2,018,430

SHIRE OF KELLERBERRIN Schedule 12 - TRANSPORT ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	OPERATING REVENUE			
122305	Blackspot Funding	-	-	-
122318	Direct Grants - Non Operating	131,975	149,705	129,705
122328	Grain Freight Network Funding - Shackleton Road	-	-	-
122332	Government Grants	1,873,121	516,203	260,700
122343	Street Lighting Subsidy	6,594	3,113	3,594
122349	Profit on Sale of Asset	-	4,635	-
122353	Reimbursements	-	-	304
122355	Road Project Grants	376,667	375,581	375,581
122356	Roads to Recovery Grant	520,000	601,733	601,733
	Sub Total	2,908,357	1,650,971	1,371,617
	Traffic Control			
124335	Heavy Vehicle Permits - HV	-	-	-
124346	Police Licencing Commissions	-	-	-
124372	Local Number Plate Charges	-	-	499
124353	Reimbursements	600	593	778
124367	Vehicle Examinations Income - VI	6,867	6,785	7,297
	Sub Total	7,467	7,378	8,573
	Aerodrome			
125310	Charges - Lease	-	-	-
125314	Contributions	-	-	-
125332	Grants	-	-	-
	Sub Total	0	0	0
	TOTAL TO OPERATING STATEMENT	2,915,824	1,658,349	1,380,190

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>	45,963	45,963
122081	Interest on Loans		
	<i>Loan 116A - Purchase of John Deere Grader 670D</i>	3,540	3,540
	Operating Revenue		
	Streets, Roads, Bridges & Depot Mtce		
122318	Direct Grants		
	<i>Main Road Direct Grant Funding</i>	131,975	131,975
122343	Main Roads Street Lighting Subsidy		
	<i>Great Eastern Highway Lighting Subsidy</i>	6,594	6,594
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>	6,867	6,867
124346	Department Transport - Commissions		
	<i>Police Licensing Commissions - CRC</i>	35,000	35,000

SHIRE OF KELLERBERRIN Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Rural Services			
131000	Administration Allocation	-	5,062	5,300
131050	Promotions	-	-	-
131055	Salary	-	-	-
131061	Subscriptions	-	-	-
131062	Superannuation	-	-	-
131071	CDO - Uniform Allowance	-	-	-
131077	Workers Compensation	-	-	-
131158	Noxious Weeds	17,700	17,539	27,395
131191	Vermin Control	1,512	1,501	2,014
	Sub Total	19,212	24,102	34,709
	Tourism & Area Promotion			
132000	Administration Allocation	8,263	8,165	8,578
132001	Advertising	1,541	1,523	2,133
132015	Depreciation	22,289	22,025	22,575
132037	Loss on Sale of Asset	-	-	-
132050	Promotions	-	-	2,594
132055	Salary	40,471	43,443	50,149
132061	Subscriptions	-	-	-
132062	Superannuation	3,845	20,973	4,499
132063	Superannuation - Voluntary	-	-	-
132068	Travel & Accommodation	-	-	200
132071	CDO - Uniform	-	-	400
132077	Workers Compensation	-	-	-
132087	Pipeline Golf Links - Expenditure	-	-	-
132120	Caravan Park	62,572	85,393	116,922
132121	Caravan Park Ablution	14,294	21,906	130
132137	Entry Statements	6,255	6,207	9,784
132146	Information Bay	4,587	4,532	8,608
132168	Scenic Lookout	2,348	2,330	1,173
132192	Communications Hut	-	-	500
	Sub Total	166,465	216,497	228,247
	Building Control			
133000	Administration Allocation	14,819	14,643	15,918
133011	Consultant Expenses	25,000	5,726	15,246
133015	Depreciation	232	229	-
133032	Legal Fees	-	-	-
133055	Salaries and Wages	33,695	33,695	34,140
133061	Building - Subscriptions	175	173	250
133064	Telephone	-	-	-
133170	Shed Mtce	306	302	722
133190	Builder Administration	589	582	510
	Sub Total	74,816	55,351	66,785
	Public Utility Services			
135059	Standpipe Charges	19,715	18,425	13,533
135193	Weather Observations	12,268	12,176	9,938
	Sub Total	31,983	30,601	23,472

SHIRE OF KELLERBERRIN Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	CRC			
136000	Administration Allocation	-	-	-
136015	Depreciation - CRC	-	-	-
136045	Licensing Commissions (to CRC)	32,948	32,557	35,875
136055	Salaries - CRC	159,055	135,961	159,055
136060	CRC P/H A/L Personal Leave RDO	-	-	-
136062	Superannuation - CRC	16,980	14,107	16,980
136075	Community Resource Centre	17,849	17,487	18,901
136076	ATM - 96 Massingham Street	-	-	-
	Sub Total	226,831	200,113	230,811
	TOTAL TO OPERATING STATEMENT	519,308	526,664	584,023
	OPERATING REVENUE			
	Rural Services			
131353	Reimbursements	-	-	-
131361	Sale of Poisons	-	-	-
	Sub Total	0	0	0
	Tourism & Area Promotion			
132307	Caravan Park Fees - CV	52,699	52,074	67,848
132314	Contributions	-	-	652
132345	Other Income (inc souvenir sales)	207	205	191
132370	Pipeline Golf Links - Income	-	-	-
132098	Allocation of Housing Income	-	-	-
	Sub Total	52,906	52,279	68,691
	Building Control			
133304	BCITF & BRB Levy Commission	-	-	163
133306	Building Permit Fees	8,950	8,843	4,933
133307	Swimming Pool Inspections	597	590	525
133308	Demolition Permit Fees	97	96	5
133309	Fines & Penalties - Building & Planning breaches	29,742	29,390	22,000
	Sub Total	39,386	38,919	27,626
	Public Utility Services			
135310	Extractive Industry License	-	-	-
135364	Standpipe Income	6,868	6,787	-
	Sub Total	6,868	6,787	0
	CRC			
135276	ATM Commissions	2,422	2,394	2,300
136345	Licensing Commission - Income (DOT)	33,736	33,336	37,389
136353	Reimburse CRC Salaries & Wages	176,034	155,568	176,034
136372	Special Series Local Plates	202	200	-
	Sub Total	212,395	191,498	215,723
	TOTAL TO OPERATING STATEMENT	311,556	289,482	312,041

SHIRE OF KELLERBERRIN
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Tourism & Area Promotion		
132055	Salaries		
	Community Development Officer	Salary	40,471
	Including Annual, Sick and Long Service Leave		40,471
132062	CDO - Occupational Super		
	9.50% Superannuation	Super Sch	3,845
			3,845
132077	Workers Compensation		
	1 employee in GL 143077	-	-
132071	CDO - Uniforms		
	Uniform Allowance	400	400
132061	Subscriptions		
	Grant Search Subscription	150	
	Country Arts WA	150	
	Grant Search Registration	150	-
132050	CDO - Promotions / Activities		
	Grant Opportunities and Projects	1,594	
	Promoting Kellerberrin Advertisements & Community Funding	1,000	-
132001	Advertising		
	Promotion and Advertising	1,133	
	Caravan Park Tourist Advertising & Membership	1,000	2,133
132120	Caravan Park - Maintenance & Caretaking Fees	62,572	62,572
	Operating Expenses		
	Building Control		
133055	Salaries and Wages		
	MDS 40% Wages allocation	33,695	33,695
	Operating Revenue		
	Tourism & Area Promotion		
132307	Caravan Park Fees		
	Caravan Park Fees	52,699	52,699
	Operating Revenue		
	Building Control		
133306	Building Licence Fees		
	Building Licence Charges	29,742	29,742
133304	BCITF & BRB Commissions	-	-
	Operating Expenditure		
	Other Economic Services		
135059	Standpipe Water		
	Water Consumption	19,715	19,715
	Operating Revenue		
	Other Economic Services		
135310	Extractive Industry Licence		
	Doodlakine Quarry Lease (CPI Increase)	-	-

SHIRE OF KELLERBERRIN				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
		30/06/2018	30/06/2017	30/06/2017
	OPERATING EXPENDITURE			
	Private Works			
141000	Administration Allocation	35,838	35,413	36,740
141162	Private Works - Expense	120,000	172,442	-
141014	Debt Write Off	-	-	-
	Sub Total	155,838	207,855	36,740
	Public Works Overheads			
143000	Administration Allocations	102,480	133,279	137,451
143003	Holiday Pay	104,114	104,021	90,317
143006	Bonus Pay Scheme	68,750	68,750	70,000
143014	Contributions and Donations Paid Out		2,000	2,000
143015	Depreciation	-	-	-
143031	Insurance	-	-	-
143036	Long Service leave	27,739	27,722	-
143042	Other	7,602	7,512	10,783
143043	Medicals and Vaccinations	1,059	1,047	1,300
143055	Wages	140,775	140,775	159,103
143058	Sick Pay	15,282	15,267	23,668
143062	Superannuation	83,409	83,409	90,507
143063	Superannuation - Voluntary	9,429	9,429	11,211
143064	Telephone	3,092	3,056	2,753
143067	Staff Training	36,068	35,801	33,082
143068	Travelling & Accommodation Expenses	5,934	5,864	3,756
143071	Protective Clothing & Equipment	12,357	12,211	11,632
143077	Workers Compensation Insurance	50,024	49,996	49,997
143078	Unallocated Wages	3,920	3,920	-
143079	Star Track Deliveries	-	6,368	8,389
143082	Minor Plant Allocation	-	-	443
143099	Allocation of Housing Expenses	40,178	39,701	41,446
	Sub Total	712,213	750,128	747,839
143033	Less Allocated to Works	(712,213)	(750,128)	(739,411)
	Sub Total	(0)	(0)	8,428
	Plant Operations			
144005	Blades & Points	6,330	6,255	6,227
144015	Depreciation	64,032	63,273	174,254
144022	Minor Workshop & Depot Tools	6,788	6,708	11,742
144023	Workshop / Depot Consumables and Sundry Items	7,938	7,844	1,300
144025	Fuel & Oils	155,000	162,418	131,000
144028	Plant Lease Expense	98,086	96,923	48,874
144031	Insurance	45,556	45,016	45,022
144034	Licences	13,396	13,237	6,964
144037	Loss on Sale of Asset	-	-	-
144043	Parts & Repairs	290,693	297,796	232,935
144054	Repair Wages	82,744	66,350	150,643
144070	Tyres	27,805	27,476	19,695
144194	Two Way Maintenance	415	410	1,500
	Sub Total	798,784	793,705	830,155
144032	Less Allocated to Works	(601,997)	(656,116)	(567,177)
144033	Less Allocated to Depreciation	(196,787)	(137,589)	(212,689)
	Sub Total	0	0	50,289

SHIRE OF KELLERBERRIN Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2017/18				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/18	ACTUAL 2016/17	ADOPTED BUDGET 2016/17
	Stock on Hand			
146024	Fuel Purchases	155,000	57,713	132,000
146038	Materials	-	-	-
146041	Oils	-	45	-
	Sub Total	155,000	57,758	132,000
146033	Less Allocated to Works	(155,000)	(48,201)	(132,000)
	Sub Total	0	9,556	0
	Salaries & Wages			
147029	Gross Salaries & Wages	1,772,544	1,772,544	1,585,424
147033	Less Allocated to Salaries & Wages	(1,772,544)	(1,772,544)	(1,585,424)
147077	Workers Compensation	-	472	-
	Sub Total	0	472	0
	Unclassified			
148000	Administration Allocation	-	-	-
148001	Other accrued Exps at 30th June Year End	-	118,837	-
148014	Debt Write Off	-	-	-
148015	Depreciation	21,072	20,822	20,885
148037	Loss on Sale of Asset	-	-	-
148055	obsolete	-	-	-
148062	Other Consultants and Services	33,885	-	-
148080	Other Shire and Misc Properties (not housing)	27,244	26,572	44,478
148114	Air Strip Maintenance	103	102	-
148081	Interest - Loan 117	4,904	4,846	4,930
148083	Interest - Loan 119	36,100	3,008	-
148165	Insurance Claims - Expenditure	96	95	-
148167	Insurance Claims - Excess charges	3,238	3,200	-
148175	Old Fire Station Maintenance	-	-	-
148196	Community Resource Centre	-	-	18,901
148099	Allocation of Housing Expenses	28,945	18,790	30,968
	Sub Total	155,588	196,273	120,162
	TOTAL TO OPERATING STATEMENT	311,426	414,157	215,619
	OPERATING REVENUE			
	Private Works			
141330	Private Works - Income	150,000	206,510	105,992
	Sub Total	150,000	206,510	105,992
	Public Works Overheads			
143014	Contributions and Donations Paid Out	(2,024)		
143353	Reimbursements	4,248	4,198	8,350
143098	Allocation of Housing Income	-	-	-
	Sub Total	2,224	4,198	8,350
	Plant Operation Costs			
144353	Reimbursments	35,593	35,171	28,990
	Sub Total	35,593	35,171	28,990
	Salaries & Wages			
147353	Reimbursement - Workers Comp	422	417	-
	Sub Total	422	417	0
	Unclassified			
148314	Contributions and Donations	-	-	235
148332	Government Grants	-	-	-
148343	Reimbursements - Other Shire Properties (not ho	12,637	12,487	15,474
148345	Other Income	-	-	618
148353	Community Resource Centre Salaries Reimburse	-	-	-
148349	Profit on Sale of Asset	-	-	-
148365	Insurance Claims - Income Reimbursement	-	34,010	-
148098	Allocation of Housing Income	63,771	60,462	68,910
	Sub Total	76,408	106,959	85,238
	TOTAL TO OPERATING STATEMENT	264,647	353,254	228,571

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		150,000
	Operating Expenditure		
	Public Works Overheads		
	Employee Costs		
143055	Wages		
	Chief Executive Officer Allocation	Salary 65,494	
	Manager Works and Services Allocation	Salary 87,500	140,775
143062	Occupational Superannuation		
	9.5% Superannuation Allocation	Super Sch 83,409	83,409
143063	Superannuation		
	5% Superannuation Allocation as per policy	Super Sch 9,429	9,429
143058	Sick Pay		
	17 employees @ 91.2 hrs per employee	15,282	15,282
143003	Holiday Pay		
	17 employees @ 152 hrs per employee		
	17 employees @ 91.2 hrs per employee (Public Hols)		
	Including Cleaner	104,114	104,114
143042	Other Charges		
	Staff Rates Subsidies		
	As per Policy 4.32		
	Minimum Rates for 8 staff owned houses	7,602	7,602

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
143043	Medicals & Vaccinations		
		1,059	1,059
143077	Workers Compensation		
		50,024	50,024
143006	Bonus Pay Scheme		
	14 employees @ \$5,000 per year	68,750	68,750
143071	Protective Clothing		
	17 employees - Shirts	4,000	
	17 employees - Shorts and Trousers	4,822	
	16 employees @ \$150 (protective footwear)	2,550	12,357
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	3,092
	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	45,556	45,556
144032	Less Allocated to Works		
	Allocation of works allocation for 2015/16	(601,997)	(601,997)
144033	Less Allocated to Depreciation		
	Depreciation allocation	(196,787)	(196,787)
144005	Blades and Points		
	Various Blades and Points for Graders and Loaders	6,330	6,330
144025	Fuels and Oils		
	Fuels and Oils allocation	155,000	155,000
144043	Parts and Repairs		
	Various Parts and Repairs on Shire Plant	290,693	290,693
144070	Tyres		
	Purchase of tyres for Shire Plant and Equipment	27,805	27,805
144034	Licenses		
	Licensing of Shire Plant and Equipment	13,396	13,396
144054	Repair Wages		
	Employee Repairs Wages of Shire Plant	82,744	82,744
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	

SHIRE OF KELLERBERRIN
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
144353	Reimbursements		
	<i>Diesel Fuel Rebate</i>	35,593	35,593
	Operating Expenditure		
	Materials		
146033	Less Allocated to Works		
	<i>Stock Allocated for 2016/2017</i>	(155,000)	(155,000)
146024	Fuel - Bulk Diesel Only		
	<i>Bulk Diesel Fuel Purchases</i>	155,000	155,000
	Operating Expenditure		
	Salaries and Wages		
147033	Less Allocated to Works		
	<i>As per Salaries and Wages Schedule</i>	(1,772,544)	(1,772,544)
147029	Gross Salaries and Wages		
	<i>As per Salaries and Wages Schedule</i>	1,772,544	1,772,544
	Operating Expenditure		
	Unclassified		
148081	Interest on Loans		
	<i>Interest only on Loan 117 - (Hinckley St Residence)</i>	4,904	4,904
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>	-	-

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
<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>				
032336	Rates Administration Fees Per Instalment per Notice	Regulatory	GST Included	\$ 5.00
032338	Rates Instalment Interest	Regulatory	GST Included	5.5%
032344	Overdue Interest on unpaid Rates	Regulatory	GST Included	11.0%
042300	Recovery of dishonour fees	Council	GST Included	\$ 55.00
042300	Overdue Interest on unpaid Debtors	Regulatory	GST Included	11.0%
042300	Document / building plan search fee	Council	GST Included	\$ 100.00
042300	Hard copy of agendas and minutes - each	Council	GST Included	\$ 30.00
042300	Hard copy of Annual Report and financials	Council	GST Included	\$ 30.00
042300	Hard copy of Budget	Council	GST Included	\$ 30.00
042300	Freedom of Information - Application Fee	Regulatory	GST Included	\$30hr '+ staff time
042300	Freedom of Information - Admin/ staff time \$/hr.	Council	GST Included	\$40hr
042300	Freedom of Information - postage	Council	GST Included	Cost + 10%
042300	Freedom of Information - photocopying per page	Council	GST Included	\$40hr '+ 20c page

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

Shire Charge out rates:

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

GOVERNANCE

Electoral Rolls

041021	Electoral rolls	Council	GST Included	\$ 55.00
041021	Owners and Occupiers rolls (rate book)	Council	GST Included	\$ 55.00
032350	Rate Enquiry Fee (including orders & requisitions)	Council	GST Included	\$ 99.00

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>LAW, ORDER AND PUBLIC SAFETY</u>				
<u>Parking Fines & Penalties</u>				
053030	Failure to park wholly within parking stall	Council	GST Included \$	40.00
053030	Failure to park wholly within parking area	Council	GST Included \$	40.00
053030	Causing obstruction in parking station	Council	GST Included \$	50.00
053030	Parking contrary to sign in parking station	Council	GST Included \$	50.00
053030	Parking contrary to directions of Authorized Person	Council	GST Included \$	50.00
053030	Parking or attempting to park a vehicle in a parking stall occupied by another vehicle	Council	GST Included \$	40.00
053030	Parking wrong class of vehicle	Council	GST Included \$	40.00
053030	Parking by persons of a different class	Council	GST Included \$	45.00
053030	Parking during prohibited period	Council	GST Included \$	45.00
053030	Parking in no parking area	Council	GST Included \$	50.00
053030	Parking contrary to signs or limitations	Council	GST Included \$	40.00
053030	Parking vehicle in motor cycle only area	Council	GST Included \$	40.00
053030	Parking motor cycle in stall not marked 'M/C'	Council	GST Included \$	40.00
053030	Parking without permission in an area designated for 'Authorised Vehicles Only'	Council	GST Included \$	45.00
053030	Failure to park on the left of two-way carriageway	Council	GST Included \$	40.00
053030	Failure to park on boundary of one-way carriageway	Council	GST Included \$	40.00
053030	Parking against the flow of traffic	Council	GST Included \$	45.00
053030	Parking when distance from farther boundary less than 3 metres	Council	GST Included \$	45.00
053030	Parking closer than 1 metre from another vehicle	Council	GST Included \$	40.00
053030	Causing obstruction	Council	GST Included \$	50.00
053030	Failure to park at approximate right angle	Council	GST Included \$	40.00
053030	Failure to park at an appropriate angle	Council	GST Included \$	40.00
053030	Double parking	Council	GST Included \$	45.00
053030	Parking on or adjacent to a median strip	Council	GST Included \$	40.00
053030	Denying access to private drive or right of way	Council	GST Included \$	45.00
053030	Parking beside excavation or obstruction so as to obstruct traffic	Council	GST Included \$	50.00
053030	Parking within 10 metres of traffic island	Council	GST Included \$	45.00
053030	Parking on footpath/pedestrian crossing	Council	GST Included \$	50.00
053030	Parking contrary to continuous line markings	Council	GST Included \$	45.00
053030	Parking on intersection	Council	GST Included \$	45.00
053030	Parking within 1 metre of fire hydrant or fire plug	Council	GST Included \$	50.00
053030	Parking within 3 metres of public letter box	Council	GST Included \$	45.00
053030	Parking within 10 metres of intersection	Council	GST Included \$	45.00
053030	Parking vehicle within 10 metres of departure side of bus stop, children's crossing or pedestrian crossing	Council	GST Included \$	50.00

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18
Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
053030	Parking vehicle within 20 metres of approach side of bus stop, children's crossing or pedestrian crossing	Council	GST Included	\$ 50.00
053030	Parking vehicle within 20 metres of approach side or departure side of railway level crossing	Council	GST Included	\$ 50.00
053030	Parking contrary to direction of Authorized Person	Council	GST Included	\$ 50.00
053030	Removing mark of Authorized Person	Council	GST Included	\$ 55.00
053030	Moving vehicle to avoid time limitation	Council	GST Included	\$ 40.00
053030	Parking in thoroughfare for purpose of sale	Council	GST Included	\$ 40.00
053030	Parking unlicensed vehicle in thoroughfare	Council	GST Included	\$ 40.00
053030	Parking a trailer/caravan on a thoroughfare	Council	GST Included	\$ 40.00
053030	Parking in thoroughfare for purpose of repairs	Council	GST Included	\$ 40.00
053030	Parking on land that is not a parking facility without consent	Council	GST Included	\$ 55.00
053030	Parking on land not in accordance with consent	Council	GST Included	\$ 40.00
053030	Driving or parking on reserve	Council	GST Included	\$ 40.00
053030	Stopping contrary to a 'no stopping' sign	Council	GST Included	\$ 40.00
053030	Parking contrary to a 'no parking' sign	Council	GST Included	\$ 40.00
053030	Stopping within continuous yellow lines	Council	GST Included	\$ 40.00
053030	Stopping unlawfully in a loading zone	Council	GST Included	\$ 40.00
053030	Stopping unlawfully in a taxi zone or bus zone	Council	GST Included	\$ 40.00
053030	Stopping unlawfully in a mail zone	Council	GST Included	\$ 40.00
053030	Stopping in a zone contrary to a sign	Council	GST Included	\$ 40.00
053030	Stopping in a shared zone	Council	GST Included	\$ 40.00
053030	Stopping near an obstruction	Council	GST Included	\$ 45.00
053030	Stopping on a bridge or tunnel	Council	GST Included	\$ 40.00
053030	Stopping on crests/curves etc	Council	GST Included	\$ 55.00
053030	Stopping near fire hydrant	Council	GST Included	\$ 55.00
053030	Stopping near bus stop	Council	GST Included	\$ 45.00
053030	Stopping on path, median strip or traffic island	Council	GST Included	\$ 40.00
053030	Stopping on verge	Council	GST Included	\$ 40.00
053030	Obstructing path, a driveway etc	Council	GST Included	\$ 40.00
053030	Stopping near letter box	Council	GST Included	\$ 40.00
053030	Stopping heavy or long vehicles on carriageway	Council	GST Included	\$ 45.00
053030	Stopping in bicycle parking area	Council	GST Included	\$ 40.00
053030	Stopping in motorcycle parking area	Council	GST Included	\$ 40.00
053030	Stopping in disabled parking area	Council	GST Included	\$ 45.00
053030	Leaving vehicle so as to obstruct a public place	Council	GST Included	\$ 50.00
053030	All other offences not specified	Council	GST Included	\$ 35.00

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>Animal Registration</u>				
<i>Dogs kept on owners premises</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 50.00
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 20.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 120.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 42.50
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Free	\$ 250.00
052320	Sterilised Dog or Bitch (life)	Statutory	GST Free	\$ 100.00
<i>Dogs owned by Pensioners</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 25.00
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 10.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 60.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 21.25
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Free	\$ 125.00
052320	Sterilised Dog or Bitch (life)	Statutory	GST Free	\$ 50.00
<i>Working Dogs used for droving or caring for stock</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 12.50
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Free	\$ 5.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 30.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Free	\$ 8.50
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Free	\$ 62.50
052320	Sterilised Dog or Bitch (life)	Statutory	GST Free	\$ 25.00
<i>Cats</i>				
052320	1 year	Statutory	GST Free	\$ 20.00
052320	3 years	Statutory	GST Free	\$ 42.50
052320	Life Registration	Statutory	GST Free	\$ 100.00
<i>Cats owned by Pensioners</i>				
052320	1 year	Statutory	GST Free	\$ 10.00
052320	3 years	Statutory	GST Free	\$ 21.25
052320	Life Registration	Statutory	GST Free	\$ 50.00
<u>Animal Control</u>				
052347	Impounding fee	Council	GST Free	\$ 55.00
052347	Release Fee (including feeding fee)	Council	GST Included	\$ 120.00
052347	Animal destruction	Council	GST Included	\$ 120.00
052347	Replacement registration tag	Council	GST Included	\$ 3.30
<u>Fire Prevention</u>				
051359	Sale of maps	Council	GST Included	\$ 22.00
051333	Fines & Penalties	Statutory	GST Free	set by regulation
051314	Recovery/admin fee	Council	GST Included	\$ 11.00

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>HOUSING</u>				
<u>Weekly Rentals</u>				
092354	Dentist Surgery (private) Moore Street, Lot 401	Council	GST Free	\$ 25.00
092354	Doctor Surgery (private) Moore Street, Lot 409	Council	GST Free	\$ 80.00
092354	Infant Health Clinic	Council	GST Free	\$ -
092354	Ripper Street (as per Council Agreement CANWA)	Council	GST Free	\$ 55.00
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
092354	Old Court House (Lease Price on Application)	Council	GST Free	\$55 - \$110
<u>COMMUNITY AMENITIES</u>				
<u>Cemetery Fees</u>				
<i>On application for an Order for Burial, the following fees shall be payable in advance</i>				
<i>In all Ground</i>				
105308	For interment in grave 1.8 metres deep	Council	GST Included	\$ 670.00
105308	For interment of any child under 12 years in grave 1.8metres	Council	GST Included	\$ 670.00
105308	For interment of any stillborn child	Council	GST Included	\$ 670.00
<u>Cemetery Fees (Continued)</u>				
<i>On application for a "Form of Grant of Right of Burial" for</i>				
105308	Land 2.4 metres x 1.2 metres where directed by Council	Council	GST Included	\$ 25.00
105308	Land 2.4 metres x 2.4 metres where directed by Council	Council	GST Included	\$ 45.00
105308	Land 2.4 metres x 3.6 metres where directed by Council	Council	GST Included	\$ 50.00
105308	Land 2.4 metres x 1.2 metres selected by applicant	Council	GST Included	\$ 25.00
105308	Land 2.4 metres x 2.4 metres selected by applicant	Council	GST Included	\$ 45.00
105308	Land 2.4 metres x 3.6 metres selected by applicant	Council	GST Included	\$ 60.00
<i>If graves are required to be sunk deeper than 1.8 metres, the following additional</i>				
105308	For each additional 300 millimetres	Council	GST Included	\$ 60.00
105308	For second additional 300 millimetres	Council	GST Included	\$ 70.00
105308	For additional 300 millimetre lots	Council	GST Included	\$ 90.00
<i>For re-opening any grave</i>				
105308	For each interment	Council	GST Included	\$ 670.00
105308	For each interment of a child under 12 years of age	Council	GST Included	\$ 670.00
105308	For each interment of a stillborn child	Council	GST Included	\$ 670.00
105308	For removal of edging tiles, plants, grass, shrubs, etc. (per hour)	Council	GST Included	\$ 70.00
<u>Ashes Path</u>				
105308	Cost for Council to inter ashes and place plinth	Council	GST Included	\$ 50.00
105308	Cost if interment is not performed by Council	Council	GST Included	\$ 25.00

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
<i>Additional Charges (where applicable)</i>				
105308	Interment without due notice	Council	GST Included	\$ 90.00
105308	Interment not in usual hours			
105308	Monday to Friday	Council	GST Included	\$ 85.00
105308	Saturday, Sunday and Public Holidays	Council	GST Included	\$ 670.00
105308	For late arrival at Cemetery gates of funeral as per By-law 10	Council	GST Included	
105308	Fee for exhumation (additional charges)	Council	GST Included	\$ 570.00
105308	Re-opening grave for exhumation	Council	GST Included	\$ 690.00
105308	Re-opening grave for exhumation of child under 12 years of age	Council	GST Included	\$ 690.00
105308	Re-interment in new grave after exhumation	Council	GST Included	\$ 680.00
105308	Re-interment in new grave after exhumation of child under 12	Council	GST Included	\$ 670.00
<i>Miscellaneous Charges</i>				
105308	Registration of Transfer of Right of Burial	Council	GST Included	\$ 15.00
105308	For copy of Right of Burial	Council	GST Included	\$ 15.00
105308	For grave no. plate	Council	GST Included	\$ 20.00
105308	Undertaker's Annual License Fee	Council	GST Free	\$ 120.00
105308	Special Permit Fee for a single interment	Council	GST Included	\$ 35.00
105308	Grave reservation fee	Council	GST Included	\$ 20.00
105308	Making a search in register	Council	GST Included	\$ 15.00
105308	Copy of By-laws	Council	GST Included	\$ 15.00
105308	Permission to erect a headstone	Council	GST Free	\$ 30.00
105308	Permission to erect kerbing	Council	GST Free	\$ 30.00
105308	Permission to erect monument	Council	GST Free	\$ 60.00
105308	Permission to erect name plate	Council	GST Free	\$ 30.00
<u>Rubbish Charges</u>				
RATES	Domestic and Commercial	Council	GST Free	\$ 185.00
RATES	Additional Bins	Council	GST Included	\$ 203.50
<u>Sale of Bins</u>				
101358	Shire of Kellerberrin - Sulo Bins	Council	GST Included	\$ 100.00
<u>Waste Transfer Station</u>				
101359	6x4 trailer load of building materials - with the first trailer per annum being free of charge.	Council	GST Included	\$ 30.00
101359	8x5 trailer load of building materials - with the first trailer per annum being free of charge.	Council	GST Included	\$ 40.00
101359	Commercial / Building requires PRE- approval and is charged at cost recovery plus 5% administration fee.	Council	GST Included	P.O.A Cost plus 5% admin.
<u>NO ASBESTOS Disposal Permitted</u>				
<u>Community Bus Hire</u>				
105312	Fuel plus rate per kilometre	Council	GST Included	\$ 0.80
105312	Fuel plus rate per kilometre (Senior Citizens Group)	Council	GST Included	\$ 0.60
	<i>Includes Kellerberrin Seniors Group, HACC and Dryandra</i>			
105312	Trailer	Council	GST Included	\$ 30.00
<u>Tree Planter</u>				
106366	Per Day	Council	GST Included	\$ 125.00
106366	1/2 Day	Council	GST Included	\$ 70.00
106366	Seeds Licence (collection permit)	Council	GST Included	\$ 55.00
106366	Small Planter (portable)	Council	GST Included	\$ 25.00

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

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G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>RECREATION AND CULTURE</u>				
<u>Swimming Pool</u>				
<u>Gate</u>				
1123020	Adults	Council	GST Included \$	2.50
1123020	Children	Council	GST Included \$	1.50
1123020	Spectator	Council	GST Included \$	1.00
1123020	Pensioner	Council	GST Included \$	1.50
<u>Concession - 10 Entries</u>				
112301	Adults	Council	GST Included \$	15.00
112301	Children	Council	GST Included \$	10.00
112301	Spectator	Council	GST Included \$	7.50
112301	Pensioner	Council	GST Included \$	10.00
<u>Seasonal</u>				
112303	Adults	Council	GST Included \$	80.00
112303	Child / Pensioner	Council	GST Included \$	45.00
112303	2 Children	Council	GST Included \$	85.00
112303	3 or more Children	Council	GST Included \$	90.00
112303	Family	Council	GST Included \$	132.00
<u>Annual</u>				
112314	Kellerberrin District High School	Council	GST Included \$	242.00
<u>Other</u>				
112314	Casual Hire (plus hrly rate for pool manager)	Council	GST Included \$	110.00
112314	Swimming Pool Manager Hourly Rate	Council	GST Included \$	47.00
<u>Kellerberrin Memorial Hall</u>				
111334	Meeting Room (per day)	Council	GST Included \$	35.00
111334	Hall Only (per day)	Council	GST Included \$	70.00
111334	Kitchen Only (per day)	Council	GST Included \$	77.00
111334	Full Complex with Kitchen (excluding crockery and cutlery)	Council	GST Included \$	120.00
111334	Cutlery (per box of 100)	Council	GST Included \$	55.00
111334	Crockery (per 100 servings)	Council	GST Included \$	77.00
111334	Fully Serviced Charge (with rubbish removal)*	Council	GST Included \$250 + staff hrly rate	
111334	Dance Club (per day/night)	Council	GST Included \$	33.00
111334	Chair hire (per stack of 10)	Council	GST Included \$	15.00
111334	Trestle Hire (per table)	Council	GST Included \$	15.00
111334	Glasses (wine and normal) (each)	Council	GST Included \$	1.00
111334	Carafes (each)	Council	GST Included \$	7.00
111334	Jugs (each)	Council	GST Included \$	7.00

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

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

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

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

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

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

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

Shire of Kellerberrin
Schedule of Fees and Charges 2017 / 18

Effective as at 1st July 2017

G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>Recreation & Leisure Centre</u>				
113127	Hire of the Cottle Room (Meeting Room)	Council	GST Included \$	60.00
113115	Hire of the Cuolahan Room (Dining Room)	Council	GST Included \$	70.00
	<i>NB: post renovations Rooms will be combined</i>	Council	GST Included \$	140.00
113309	Change rooms (per day) for Non-deposit / bond holding Clubs	Council	GST Included \$	110.00
113311	Gymnasium Membership (per year)	Council	GST Included \$	120.00
113311	Family Gym Membership (Family of 4 per year)	Council	GST Included \$	350.00
113311	Gymnasium Membership (per month)	Council	GST Included \$	25.00
113311	Gymnasium Membership (per hour)	Council	GST Included \$	12.00
TRUST	Card Bond for Gymnasium (<i>refundable</i>)	Council	GST Free \$	50.00
113345	Hire of Basketball/Netball/Tennis Courts or Bowling Green (per day)	Council	GST Included \$	115.00
<u>Other</u>				
113345	Ex-Golf Club House	Council	GST Included \$	230.00
113345	Cutlery (per box of 100)	Council	GST Included \$	35.00
113345	Crockery (per 100 servings)	Council	GST Included \$	60.00
113345	Glasses (per 100)	Council	GST Included \$	60.00
113345	Projector (outside Shire)	Council	GST Included \$	60.00
113345	PA System - per day	Council	GST Included \$	150.00
105345	Marquee - Large Marquee	Council	GST Included \$	350.00
105345	Marquee - 3 Small Marquee - Individual Charge	Council	GST Included \$	120.00
105345	Marquee - 3 Small Marquee - Group Charge	Council	GST Included \$	250.00
Set up fee for Marquee at hourly rate of \$65				
105345	Barbeques	Council	GST Included \$	60.00
TRUST	Equipment Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	150.00
105345	Drone and Shire Operator (<i>cannot be hired without operator</i>)	Council	GST Included	\$ 150 per hour
<u>Recreation & Leisure Centre (Continued)</u>				
<u>Annual Ground Bonds</u>				
Trust	Kellerberrin Agricultural Society	Council	GST Free \$	500.00
Trust	Kellerberrin Cricket Club	Council	GST Free \$	500.00
Trust	Kellerberrin Junior Cricket	Council	GST Free \$	500.00
Trust	Kellerberrin/Tammin Stud Breeders Association	Council	GST Free \$	500.00
Trust	Kellerberrin Tammin Football Club	Council	GST Free \$	500.00
Trust	Kellerberrin Junior Football Club	Council	GST Free \$	500.00
Trust	Kellerberrin Hockey Club	Council	GST Free \$	500.00
Trust	Kellerberrin Netball Association	Council	GST Free \$	500.00
Trust	Kellerberrin Riding & Pony Club	Council	GST Free \$	500.00
Trust	Central Wheatbelt Harness Racing Club	Council	GST Free \$	500.00
Trust	Kellerberrin Junior Basketball	Council	GST Free \$	500.00
Trust	Kellerberrin Speedway Club	Council	GST Free \$	500.00
Trust	Kellerberrin Lawn Tennis Club	Council	GST Free \$	500.00
Trust	Kellerberrin Bowling Club	Council	GST Free \$	500.00
Trust	All Other Events	Council	GST Free \$	500.00
<u>Oval</u>				
113333	Commercial Organisations other than District Public Bodies (plus charges for buildings used)	Council	GST Included \$	125.00
113333	Local Organisations (plus charges for buildings used)	Council	GST Included \$	70.00
<u>Circus - (Not on Grassed Playing Surface)</u>				
113333	With Power	Council	GST Included \$	300.00
113333	Without Power	Council	GST Included \$	150.00
TRUST	Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	500.00

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>ECONOMIC SERVICES</u>				
<u>Caravan Park - (fees are the same for camping at Rec. Centre. Grounds)</u>				
132307	Caravan Powered Site - up to 2 persons per night	Council	GST Included \$	22.00
132307	Each Additional Person	Council	GST Included \$	5.50
132307	Caravan Powered Site - up to 2 persons per week	Council	GST Included \$	110.00
132307	Each Additional Person per week <i>4 week limit subject to availability</i>	Council	GST Included \$	35.00
132307	Non-Powered Tent Site up to 2 persons per night	Council	GST Included \$	12.50
132307	Non-Powered Tent Site up to 2 persons per week	Council	GST Included \$	57.00
<i>Non-Powered Sites are for tents only & do NOT have access to Wi-Fi or Kitchen Facilities: Only BBQ facilities.</i>				
132307	Powered Tent Site - up to 2 people per night	Council	GST Included \$	17.00
132307	Each Additional Person	Council	GST Included \$	6.00
132307	Powered Tent Site - up to 2 people per Week	Council	GST Included \$	87.00
132307	Each Additional Person - per week	Council	GST Included \$	35.00
132307	Shower per person	Council	GST Included \$	2.50
132307	Washing (per load)	Council	GST Included \$	6.00
132307	Dryer (per load)	Council	GST Included \$	4.00
132307	Unoccupied van site No Power subject to approval per week	Council	GST Included \$	35.00
<u>Caravan Park - George Street</u>				
132307	Single Bed Rooms per night	Council	GST Included \$	68.00
132307	Double Bed Rooms per night	Council	GST Included \$	91.00
132307	Single Bed Rooms per week	Council	GST Included \$	357.00
132307	Double Bed Rooms per week	Council	GST Included \$	467.00
<u>Extractive Industry License</u>				
135310	Doodlakine Quarry Lease per year	Council	GST Included \$	16,500.00
<u>Standpipe Water Supply</u>				
135364	Contractor / Residents	Council	GST Included	\$5.50 per Kilolitre min \$10
<i>Central Wheatbelt Harness Racing Club - Usage by agreement</i>				

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	2017/18
	<u>Private Works</u>			
	<i>Wages Charge out Rates (per hour)</i>			
141330	Wages - Parks and Gardens	Council	GST Included \$	70.00
141330	Wages - Administration Staff	Council	GST Included \$	70.00
141330	Wages - Management Staff	Council	GST Included \$	115.00
141330	Wages - Chief Executive Officer	Council	GST Included \$	130.00
141330	Wages - Builder	Council	GST Included \$	105.00
141330	Wages - Mechanic	Council	GST Included \$	105.00
141330	Wages - Apprentice Mechanic	Council	GST Included \$	49.00
141330	Wages - Travel	Council	GST Included	0.95p/km
141330	Wages - mark up time and a half	Council	GST Included	33.00%
141330	Wages - mark up double time	Council	GST Included	67.00%
	Yard Clean- up will be quoted by the MWS			
	<i>Plant Hire Charges (per hour) (Wet Hire)</i>			
141330	Grader John Deere 670D	Council	GST Included \$	180.00
141330	Grader Volvo 720B	Council	GST Included \$	180.00
141330	Luigong Loader	Council	GST Included \$	185.00
141330	CAT Loader	Council	GST Included \$	185.00
141330	John Deere Loader	Council	GST Included \$	185.00
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	115.00
141330	Prime Movers	Council	GST Included \$	165.00
141330	Road Sweeper	Council	GST Included \$	155.00
141330	Water Truck Usage per day (Wet hire)	Council	GST Included \$	225.00
141330	Trucks / Tandem	Council	GST Included \$	130.00
141330	Truck & Trailer Combination	Council	GST Included \$	250.00
141330	Rollers	Council	GST Included \$	160.00
141330	Road Broom	Council	GST Included \$	100.00
141330	Utilities	Council	GST Included \$	100.00
141330	Cherry Picker	Council	GST Included \$	100.00
141330	Mowers/Deutscher	Council	GST Included \$	90.00
141330	Excavator	Council	GST Included \$	165.00
141330	Wages component as above - mark up time and a half	Council	GST Included	33.00%
141330	Wages component as above - mark up double time	Council	GST Included	67.00%
	<i>Plant Hire Charges (per hour' plus fuel) (Dry Hire)</i>			
141330	John Deere Loader	Council	GST Included \$	80.00
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	80.00
141330	Cat Loader	Council	GST Included \$	90.00
141330	Excavator	Council	GST Included \$	70.00

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G/L	Charge Details	Council or Statutory	GST Status	2017/18
<i>Plant Hire Charges per day, plus fuel (Dry Hire)</i>				
141330	John Deere Loader	Council	GST Included \$	680.00
141330	Skid Steer Loader	Council	GST Included \$	680.00
141330	Lighting Tower	Council	GST Included \$	135.00
141330	Excavator	Council	GST Included \$	600.00
141330	Trailer	Council	GST Included \$	250.00
141330	Vibration Plate	Council	GST Included \$	60.00
141330	Vibration Foot	Council	GST Included \$	50.00
141330	Low Loader - Flat Rate per Day plus km rate	Council	GST Included \$	300.00
141330	Low Loader (per km)	Council	GST Included \$	0.50
141330	Side Tipping Trailer - Flat Rate per day plus km rate	Council	GST Included \$	155.00
141330	Side Tipping Trailer (per km)	Council	GST Included \$	0.50
141330	Water Tanker Trailer - Flat Rate per day plus km rate (potable)	Council	GST Included \$	280.00
141330	Water Tanker Trailer (per km)	Council	GST Included \$	0.50
141330	Dolly - Flat Rate per Day plus km rate	Council	GST Included \$	90.00
141330	Dolly - (per km)	Council	GST Included \$	0.50
141330	Box Trailer - Flat Rate - Full Day	Council	GST Included \$	50.00
141330	Box Trailer - Flat Rate - Half Day	Council	GST Included \$	25.00
Note: All vehicles hired must be returned with a full tank of fuel (supplied to Hirer with a full tank)				
141330	Helicopter Trowel (must be returned cleaned or there is a \$300 clean fee) per day.	Council	GST Included \$	130.00
141330	Cement Mixer (\$300 bond must be paid) per hour	Council	GST Included \$	50.00
141330	3 Phase Power Extension Converter Box per day	Council	GST Included \$	150.00
TRUST	Bond (<i>refundable - subject to condition</i>)	Council	GST Free \$	300.00
<i>Materials Charged - (per load Tandem Truck 11-12tonne)</i>				
141330	Sand per load (within Kellerberrin Townsite)	Council	GST Included \$	100.00
141330	Gravel per load (within Kellerberrin Townsite)	Council	GST Included \$	100.00
141330	Blue metal per load (within Kellerberrin Townsite)	Council	GST Included \$	560.00
141330	Metal dust per per load (within Kellerberrin Townsite)	Council	GST Included \$	560.00
141330	All in one Mix per tonne (within Kellerberrin Townsite)	Council	GST Included \$	650.00
<i>Materials Charged - (per load Tandem Truck 11-12tonne)</i>				
141330	Sand per load (outside Kellerberrin Townsite)	Council	GST Included \$	225.00
141330	Gravel per load (outside Kellerberrin Townsite)	Council	GST Included \$	225.00
141330	Blue metal per load (outside Kellerberrin Townsite)	Council	GST Included \$	685.00
141330	Metal dust per per load (outside Kellerberrin Townsite)	Council	GST Included \$	685.00
141330	All in one Mix per tonne (outside Kellerberrin Townsite)	Council	GST Included \$	775.00
<i>Materials Charged - (per Load - Canter Truck 2-3tonne)</i>				
141330	Sand per load (within Kellerberrin Townsite)	Council	GST Included \$	60.00
141330	Gravel per load (within Kellerberrin Townsite)	Council	GST Included \$	60.00
141330	Mulch per load (within Kellerberrin Townsite)	Council	GST Included \$	60.00
141330	Blue metal per load (within Kellerberrin Townsite)	Council	GST Included \$	200.00
141330	Metal dust per per load (within Kellerberrin Townsite)	Council	GST Included \$	200.00
141330	All in one Mix per tonne (within Kellerberrin Townsite)	Council	GST Included \$	250.00
141330	Mulch (Trailer load if picked up, 6 x 4 Trailer)	Council	GST Included \$	25.00

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G/L	Charge Details	Council or Statutory	GST Status	2017/18
Materials Charged - (per Load - Canter Truck 2-3tonne)				
141330	Sand per load (outside Kellerberrin Townsite)	Council	GST Included	\$ 165.00
141330	Gravel per load (outside Kellerberrin Townsite)	Council	GST Included	\$ 165.00
141330	Mulch per load (outside Kellerberrin Townsite)	Council	GST Included	\$ 165.00
141330	Blue metal per load (outside Kellerberrin Townsite)	Council	GST Included	\$ 305.00
141330	Metal dust per per load (outside Kellerberrin Townsite)	Council	GST Included	\$ 305.00
141330	All in one Mix per tonne (outside Kellerberrin Townsite)	Council	GST Included	\$ 355.00

HEALTH, BUILDING & PLANNING

Health Administration & Inspection

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

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

BUILDING REGULATIONS

INSPECTIONS

133306	Approval of Battery Operated Smoke Alarms	Statutory	GST Free	\$ 176.30
	Second-Hand Dwelling Bond			\$ -
133306	Second-Hand Dwelling Inspection within 200km of Kellerberrin	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

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G/L	Charge Details	Council or Statutory	GST Status	2017/18	
Certified application for a building permit (s.16(1)) Cont...					
133306	Uncertified application for a building permit (s.16(1))	Statutory	GST Free	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96.00	
133306	Application for an occupancy permit for a completed building (s. 46)	Statutory	GST Free	\$	96.00
133306	Application for a temporary occupancy permit for an incomplete building (s. 47)	Statutory	GST Free	\$	96.00
133306	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Statutory	GST Free	\$	96.00
133306	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Statutory	GST Free	\$	96.00
133306	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Statutory	GST Free	The fee is \$10.60 for each strata unit covered by the application, but not less than \$105.80	
133306	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	Statutory	GST Free	The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96.00	
133306	Application for a building approval certificate for a a building in respect of which unauthorised work has been done (s. 51(3))	Statutory	GST Free	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96.00	
133306	Application to replace an occupancy permit for an existing building (s. 52(1))	Statutory	GST Free	\$	96.00
133306	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Statutory	GST Free	\$	96.00
133306	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Statutory	GST Free	\$	96.00
133306	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Statutory	GST Free	\$	2,123.00
Application for a demolition permit (s. 16(1))					
133306	For demolition work in respect of a Class 1 or Class 10 building or 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

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G/L	Charge Details	Council or Statutory	GST Status	2017/18
<u>PLANNING REGULATIONS</u>				
Part 1 - Maximum fixed fees				
104369	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development is:	Statutory	GST Free	\$ 147.00
104369	(a) not more than \$50,000	Statutory	GST Free	\$ 147.00
104369	(b) more than \$50,000 but not more than \$500,000	Statutory	GST Free	0.32% of the estimated cost of development \$1,700 + 0.257% for every \$1 in excess of \$500,000.00
104369	(c) more than \$500,000 but not more than \$2.5 million	Statutory	GST Free	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
104369	d) more than \$2.5 million but not more than \$5 million	Statutory	GST Free	\$12,633 + 0.123% for every \$1 in excess of \$5 million
104369	e) more than \$5 million but not more than \$21.5 million	Statutory	GST Free	
104369	f) more than \$21.5 million	Statutory	GST Free	\$ 34,196.00
104369	Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Statutory	GST Free	The fee in Item 1 plus, by way of penalty, twice that fee
104369	Determining a development application for an extractive industry where the development has not commenced or been carried out.	Statutory	GST Free	\$739 and, if the excavation has commenced, an additional amount of \$1478 by way of penalty
104369	Application for change of use or for an alteration or extension or change of a non-conforming use to which Item 1 does not apply, where the change, alteration, extension or change of use has not commenced.	Statutory	GST Free	\$295 and, if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty
104369	Issue of zoning certificate	Statutory	GST Free	\$ 73.00
104369	Reply to a property settlement questionnaire	Statutory	GST Included	\$ 80.30
104369	Issue of written planning advice	Statutory	GST Included	\$ 80.30
<u>SUBDIVISION / SURVEY STRATA</u>				
Providing a subdivision clearance for:				
104369	(a) not more than 5 lots	Statutory	GST Included	\$73.00 per lot
104369	(b) more than 5 lots but not more than 195 lots	Statutory	GST Included	\$73.00 per lot for the first 5 lots and then \$35 per lot
104369	(c) more than 195 lots	Statutory	GST Included	\$ 7,393.00

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G/L	Charge Details	Council or Statutory	GST Status	2017/18
SCHEME AMENDMENTS / STRUCTURE PLANS				
104369	On lodgment of Application (Based on \$3300 fee for initiation and report to Council, subsequent estimated fees are calculated in accordance with Part 7- "Local Government Planning Charges" of the Planning and Development Regulations 2009) <i>Note: Any fees not expended (except for the \$3300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.</i>	Statutory	GST Included	\$ 7,700.00
104369	Administraion Support: Scheme Amendments/Structure Plans (per hour rate)	Council	GST Included	\$ 88.00
<u>OTHER PLANNING FEES & CHARGES</u>				
104369	Application for amending or revoking of a development approval	Statutory	GST Included	\$ 147.00
104369	Application for extension of term of approval	Statutory	GST Included	\$ 147.00
104369	Variation to the Residential Design Codes (Particular planning applications only)	Statutory	GST Included	N/A
104369	Advertising - Sign on site	Council	GST Included	\$ 150.00
104369	Advertising - Newspaper			Full Cost Recovery
Advertising by Notification Letters				
104369	0-10 letters	Council	GST Included	\$ 115.00
104369	11-50 letters	Council	GST Included	\$ 230.00
104369	51-100 letters	Council	GST Included	\$ 350.00
104369	101-150 letters	Council	GST Included	\$ 450.00
104369	150+ letters			Price on application
104369	Referral to Heritage Adviser			Full Cost Recovery
104369	Other Fees and Charges may apply depending on individual circumstances			

Capital Asset Purchases 2017/18 Budget

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, Server, PC , CCTV, GenSet Renew/Replace					74,000	\$74,000
Plant	Motor Vehicle (s)	KE1	042901			\$0	\$0
Trade	Trade Existing Vehicle	KE1	042037			\$0	\$0
Plant	Motor Vehicle (s)	KE002	042901			\$0	\$0
Trade	Trade Existing Vehicle	KE002	042037			\$0	\$0
(completed MAY 2017)							
<u>Schedule 07 - Health</u>							
Plant	Motor Vehicle (s)	KE00	042901			\$0	\$0
Trade	Trade Existing Vehicle	KE00	042037			\$0	\$0
Plant	Motor Vehicle (s)	UTE	042901			40,000	\$40,000
Trade	Trade Existing Vehicle	KE003	042037		(20,000)		-\$20,000
(Swap Aurion for Dual Cab POOL Jan 2018)							
<u>Schedule 9 - Housing</u>							
Building	Renewal of MDS House					40,000	\$40,000
Building	Town site Housing					700,000	\$700,000
Building	Self Supporting Loon			(700,000)			-\$700,000
<u>Schedule 10 -Community Amenities</u>							
Infrastructure	Cemetery Upgrade		105902			30,000	\$30,000
Infrastructure	Contributions & Donations		105314	(5,000)			-\$5,000
Infrastructure	Massingham Public Toilets					20,500	\$20,500
Plant	12 Seater Communtiy Bus	Lottery Grant		(18,333)		55,000	\$36,667
<u>Schedule 11 - Recreation & Culture</u>							
Infrastructure	Caravan Park Upgrades	from 16/17	132900			52,100	\$52,100
Building	Building Renewals	various JOBS	113900			60,000	\$60,000
Furn & Equip	Hall Blinds	from 16/17	113901			3,000	\$3,000
Infrastructure	Minor Capex - Rec Cent & GSO		113305			100,000	\$100,000
Infrastructure	Centenary Park	from 16/17 acc				395,936	\$395,936
Infrastructure	Centenary Park Grant Balance	from 16/17 acc		(527,765)			-\$527,765
Building	Town Hall		113901			77,000	\$77,000
Infrastructure	Speedway	DSR Grant		(99,160)		110,160	\$11,000
<u>Schedule 12 - Transport</u>							
Infrastructure	Roads Program	incs Rd Mtce	Various			3,571,991	
Non Op. Revenue	Grant -Foot path - connected communities						
Non Op. Revenue	Grant -Main Roads Direct		122318	(131,975)			
Non Op. Revenue	Grant - Regional Road Group		122355	(376,667)			
Non Op. Revenue	Grant - Roads to Recovery		122356	(520,000)			
Non Op. Revenue	Grant - AGRN 2 New events YTD		122332	(1,727,475)			
Op. Revenue	Grant - FAGS Roads			(547,535)			\$268,339
Plant	Motor Vehicle (s)	KE2	122901			\$0	\$0
Trade	Trade Existing Vehicle	KE2	122037			\$0	\$0
(completed JUNE 2017)							
Plant	Grader		122901			410,000	\$410,000
Plant	Canter Truck		122901			45,000	\$45,000
Plant	Fuel Trailer		122901			8,000	\$8,000
<u>Schedule 14 - Other Property & Services</u>							
Infrastructure	Hickley Street	pt b/f 16/17	C062			20,000	\$20,000
Infrastructure	Town Dam	defer	144023			\$0	\$0
Furn & Equip	Other Minor Workshop Equip		144023			7,000	\$7,000
				(4,653,910)	(20,000)	5,819,687	1,145,776

Shire Kellerberrin Job Costings 2017/2018

JOB #	DESCRIPTION	GL	GL Description	30/06/2018	WAGES	OVERHEADS	PLANT OPERATING	PLANT DEPN	MATERIALS	CONTRACTORS	UTILITIES	INSURANCE	OTHER	TOTAL
					200	300	301	302	231	238	240	227	242	
41+1	Public Relations, Functions & Entertainment	041163	Public Relations	\$28,057	\$6,549.95	\$8,189.08	\$1,673.32	\$638.62	\$11,006.52	\$0.00	\$0.00	\$0.00	\$0.00	28,057
41J2	Website Development	041163	Public Relations	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
42+1	Council Office Maintenance	042112	Administration Building and Gardens	\$28,803	\$4,880.57	\$6,100.67	\$15.18	\$5.53	\$6,894.65	\$0.00	\$7,431.42	\$0.00	\$3,475.42	28,803
42+2	Council Office Garden Maintenance	042112	Administration Building and Gardens	\$3,197	\$1,178.78	\$1,421.67	\$263.78	\$67.49	\$265.38	\$0.00	\$0.00	\$0.00	\$0.00	3,197
132+6	Communications Hut	051119	Bushfire Infrastructure & Utilities	\$870	\$13.39	\$16.95	\$3.80	\$1.77	\$330.28	\$0.00	\$504.11	\$0.00	\$0.00	870
51J2	Kellerberrin Fire Station	051119	Bushfire Infrastructure & Utilities	\$641	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$641.30	641
51+1	Fire Control Measures	051139	Fire Control Expenses	\$1,851	\$402.85	\$509.64	\$583.92	\$154.92	\$0.00	\$0.00	\$199.47	\$0.00	\$0.00	1,851
52+2	Animal Control Measures	052116	Animal Control Expenses	\$1,441	\$570.82	\$722.32	\$148.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,441
52+1	Pound Maintenance	052161	Pound Maintenance	\$424	\$171.50	\$216.95	\$29.10	\$6.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	424
74+1	Mosquito Control	074155	Mosquito Control	\$7,551	\$549.80	\$695.53	\$799.48	\$180.14	\$5,325.87	\$0.00	\$0.00	\$0.00	\$0.00	7,551
75+3	Ambulance Centre	075115	Ambulance Centre	\$1,322	\$465.15	\$575.45	\$191.47	\$89.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,322
75+4	Dental Surgery	075130	Dentist Surgery	\$72	\$0.00	\$0.00	\$0.00	\$0.00	\$71.84	\$0.00	\$0.00	\$0.00	\$0.00	72
75+5	Dental Surgery Gardens	075130	Dentist Surgery	\$242	\$98.30	\$90.89	\$40.48	\$12.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	242
75+1	Medical Centre	075133	Doctors Surgery	\$5,019	\$541.66	\$685.19	\$77.80	\$30.99	\$452.64	\$0.00	\$0.00	\$0.00	\$3,230.93	5,019
75+2	Doctors Surgery Gardens	075133	Doctors Surgery	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
82+1	Kellerberrin's Children Centre (Playgroup)	082126	Childrens Centre	\$6,720	\$1,434.30	\$1,814.44	\$654.02	\$198.18	\$650.90	\$0.00	\$796.73	\$0.00	\$1,171.00	6,720
42J6	7 Bennett Street (CEO)	091101	7 Bennett Street (CEO)	\$8,369	\$67.81	\$85.78	\$7.59	\$3.54	\$3,646.34	\$0.00	\$2,358.92	\$0.00	\$2,198.89	8,369
42J5	Unit 2 29 Leake Street (DCEO)	091103	Unit 2/ 29 Leake Street (DCEO)	\$7,937	\$0.00	\$0.00	\$0.00	\$0.00	\$3,428.31	\$0.00	\$2,689.73	\$0.00	\$1,818.64	7,937
42+4	26 Hammond Street, Kellerberrin (MWS)	091105	26 Hammond Street (MWS)	\$11,243	\$72.47	\$91.70	\$33.12	\$13.27	\$4,322.08	\$0.00	\$4,578.53	\$0.00	\$2,131.84	11,243
73+1	29 Hammond Street (MDS)	091106	29 Hammond Street (MDS)	\$4,723	\$23.61	\$29.52	\$20.24	\$0.00	\$342.53	\$0.00	\$2,377.29	\$0.00	\$1,929.94	4,723
1483	Unit 1, 29 Leake Street	091107	Unit1 /29 Leake Street	\$7,977	\$236.25	\$298.89	\$31.63	\$14.42	\$198.87	\$0.00	\$2,618.59	\$0.00	\$4,577.92	7,977
143+5	7 Thornton Avenue (Mechanic)	091109	7 Thornton Avenue	\$4,134	\$80.80	\$102.21	\$46.81	\$25.55	\$2,007.86	\$0.00	\$0.00	\$0.00	\$1,871.21	4,134
143+8	2 George Street	092101	2 George Street	\$2,680	\$0.00	\$0.00	\$0.00	\$0.00	\$996.82	\$0.00	\$0.00	\$0.00	\$1,682.95	2,680
75+6	22 Gregory Street	092103	22 Gregory Street	\$5,177	\$40.58	\$51.33	\$3.80	\$1.77	\$1,696.21	\$0.00	\$0.00	\$0.00	\$3,383.09	5,177
148+10	24 Hammond Street (GROH)	092104	24 Hammond Street (GROH)	\$1,849	\$24.50	\$31.01	\$17.94	\$5.57	\$403.79	\$0.00	\$0.00	\$0.00	\$1,366.53	1,849
1433	4 Moore Street	092105	4 Moore Street	\$2,448	\$13.56	\$17.16	\$13.92	\$3.04	\$410.32	\$0.00	\$0.00	\$0.00	\$1,990.00	2,448
143+6	68 James street	092108	68 James Street	\$2,846	\$0.00	\$0.00	\$0.00	\$0.00	\$218.92	\$0.00	\$1,456.54	\$0.00	\$1,171.02	2,846
143+7	8 Ripper Street	092110	8 Ripper Street	\$2,228	\$457.66	\$578.96	\$53.13	\$17.87	\$501.95	\$0.00	\$0.00	\$0.00	\$618.74	2,228
101+1	Refuse Site Maintenance	101166	Refuse Site Maintenance	\$146,643	\$62,481.44	\$78,917.53	\$3,381.20	\$1,476.60	\$386.65	\$0.00	\$0.00	\$0.00	\$0.00	146,643
102+1	Townsite Litter Control - Pick Up	102035	Litter Control	\$23,400	\$7,327.44	\$9,052.40	\$3,521.76	\$1,299.23	\$2,199.09	\$0.00	\$0.00	\$0.00	\$0.00	23,400
105+1	Cemetery Maintenance	105123	Cemetery Maintenance	\$26,031	\$8,326.33	\$10,124.81	\$4,316.13	\$1,549.85	\$1,484.78	\$0.00	\$0.00	\$0.00	\$229.45	26,031
105+2	Grave Digging	105141	Grave Digging	\$7,428	\$2,092.88	\$2,634.77	\$703.92	\$336.60	\$1,265.00	\$394.68	\$0.00	\$0.00	\$0.00	7,428
105+3	Public Conveniences (Inc Cemetery Ablutions)	105164	Public Toilets	\$39,491	\$12,538.79	\$15,850.11	\$1,481.32	\$655.38	\$2,091.49	\$0.00	\$761.44	\$0.00	\$6,112.48	39,491
105+5	Railway Station	105165	Railway Reserve	\$1,997	\$584.66	\$739.63	\$538.26	\$134.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,997
105+6	Townsite Community Rubbish Pickup	105180	Townsite Kerb Rubbish Pick Up	\$8,039	\$3,255.70	\$3,820.50	\$684.37	\$278.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	8,039
106+1	Lake Baandee Building & Spillway Mtce	106152	Lake Baandee Building Maintenance	\$5,251	\$1,115.70	\$1,333.61	\$379.50	\$131.05	\$489.68	\$0.00	\$0.00	\$0.00	\$1,801.07	5,251
111+1	Kellerberrin Memorial Hall	111179	Public Halls	\$12,117	\$2,360.65	\$2,879.53	\$318.78	\$88.76	\$4,153.61	\$0.00	\$2,315.63	\$0.00	\$0.00	12,117
111+2	Doodlakine Hall	111179	Public Halls	\$514	\$0.00	\$0.00	\$0.00	\$0.00	\$369.70	\$0.00	\$0.00	\$0.00	\$143.83	514
111+3	Nth Baandee Hall	111179	Public Halls	\$1,588	\$0.00	\$0.00	\$0.00	\$0.00	\$1,587.64	\$0.00	\$0.00	\$0.00	\$0.00	1,588
112+1	Swimming Pool Mtce (Operating and Building)	112174	Swimming Pool Mtce	\$20,864	\$3,580.82	\$4,476.34	\$1,436.70	\$600.32	\$10,670.22	\$0.00	\$0.00	\$99.42	\$0.00	20,864
112J2	Swimming Pool Utilities	112174	Swimming Pool Mtce	\$8,509	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,508.93	\$0.00	\$0.00	8,509
112J3	Swimming Pool - Admin Expenses	112174	Swimming Pool Mtce	\$1,128	\$0.00	\$0.00	\$0.00	\$0.00	\$1,127.91	\$0.00	\$0.00	\$0.00	\$0.00	1,128
11390	Rec Centre Managers Rental	113120	Recreation Centre	\$907	\$0.00	\$0.00	\$0.00	\$0.00	\$850.08	\$0.00	\$0.00	\$0.00	\$56.90	907
113+26	Recreation Centre Kitchen	113120	Recreation Centre	\$1,368	\$0.00	\$0.00	\$0.00	\$0.00	\$1,033.85	\$0.00	\$0.00	\$0.00	\$334.23	1,368
113+27	Recreation Centre Offices	113120	Recreation Centre	\$62	\$23.02	\$28.79	\$7.59	\$2.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	62
113+28	Recreation Centre	113120	Recreation Centre	\$87,144	\$3,721.94	\$4,652.77	\$1,674.99	\$525.51	\$36,048.02	\$0.00	\$40,210.65	\$309.97	\$0.00	87,144
113+29	Recreation Centre Sports (Store) Room	113120	Recreation Centre	\$208	\$92.64	\$115.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	208
113+30	Recreation Centre Judges Room	113120	Recreation Centre	\$169	\$45.62	\$57.03	\$0.00	\$0.00	\$66.21	\$0.00	\$0.00	\$0.00	\$0.00	169
113+31	Recreation Centre Gymnasium	113120	Recreation Centre	\$36,829	\$2,395.80	\$2,994.75	\$0.00	\$0.00	\$29,254.68	\$0.00	\$2,184.20	\$0.00	\$0.00	36,829
113+5	Recreation Centre Changerooms	113120	Recreation Centre	\$5,054	\$1,435.19	\$1,793.97	\$0.00	\$0.00	\$1,824.52	\$0.00	\$0.00	\$0.00	\$0.00	5,054
113+6	Recreation Centre Tote	113120	Recreation Centre	\$184	\$0.00	\$0.00	\$0.00	\$0.00	\$184.00	\$0.00	\$0.00	\$0.00	\$0.00	184
113+8	Cuolahan & Cottle Rooms	113120	Recreation Centre	\$2,879	\$1,053.24	\$1,316.54	\$0.00	\$0.00	\$509.32	\$0.00	\$0.00	\$0.00	\$0.00	2,879
113+8	Cuolahan & Cottle Rooms	113120	Recreation Centre	\$2,879	\$1,053.24	\$1,316.54	\$0.00	\$0.00	\$509.32	\$0.00	\$0.00	\$0.00	\$0.00	2,879
113+13	District Club Area	113129	Recreation Centre District Club Area	\$21,865	\$80.61	\$101.97	\$3.80	\$1.77	\$421.66	\$0.00	\$21,255.02	\$0.00	\$0.00	21,865
113+1	GSG Oval	113142	GSG Oval	\$34,013	\$6,844.92	\$8,556.52	\$5,159.05	\$1,311.81	\$11,948.97	\$0.00	\$0.00	\$191.35	\$0.00	34,013
113+10	GSG Trotting office and Toilet block	113142	GSG Oval	\$1,904	\$243.22	\$304.05	\$120.18	\$24.54	\$1,211.64	\$0.00	\$0.00	\$0.00	\$0.00	1,904
113+100	Undercover Area	113142	GSG Oval	\$744	\$269.43	\$336.82	\$96.80	\$41.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	744
113+11	Multipurpose Courts	113142	GSG Oval	\$3,053	\$158.78	\$198.50	\$108.79	\$16.19	\$16.47	\$0.00	\$2,554.56	\$0.00	\$0.00	3,053
113+12	GSG Ablutions	113142	GSG Oval	\$1,264	\$558.86	\$698.61	\$0.00	\$0.00	\$0.00	\$0.00	\$6.15	\$0.00	\$0.00	1,264
113+2	GSG Turf Wicket	113142	GSG Oval	\$11,220	\$3,769.55	\$4,686.48	\$1,496.79	\$502.31	\$764.38	\$0.00	\$0.00	\$0.00	\$0.00	11,220
113+20	Kellerberrin Bowling Club	113142	GSG Oval	\$10,507	\$2,886.56	\$3,608.50	\$1,270.06	\$219.27	\$1,278.45	\$0.00	\$1,244.39	\$0.00	\$0.00	10,507
113+23	Kellerberrin Golf Club	113142	GSG Oval	\$11,171	\$2,909.45	\$3,598.11	\$1,147.42	\$387.14	\$0.00	\$0.00	\$2,789.62	\$0.00	\$339.45	11,171
113+24	Pony Club	113142	GSG Oval	\$8,326	\$2,655.47	\$3,222.24	\$1,801.61	\$647.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	8,326
113+3	GSG Hockey Oval	113142	GSG Oval	\$20,099	\$5,962.31	\$7,453.39	\$3,942.93	\$1,363.63	\$1,194.98	\$0.00	\$182.16	\$0.00	\$0.00	20,099
113+4	GSG Surrounds	113142	GSG Oval	\$26,596	\$9,074.06	\$11,343.35	\$3,101.17	\$1,068.89	\$2,008.03	\$0.00	\$0.00	\$0.00	\$0.00	26,596
113+7	GSG Works Shed	113142	GSG Oval	\$3,571	\$855.03	\$1,068.90	\$63.58	\$0.00	\$1,583.50	\$0.00	\$0.00	\$0.00	\$0.00	3,571

113136	Kellerberrin Golf Course	113142	GSG Oval	\$1,662	\$486.62	\$608.33	\$461.73	\$105.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,662
113+22	Kellerberrin Tennis Club	113151	Kellerberrin Tennis Club	\$665	\$264.09	\$334.11	\$51.24	\$15.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	665
113+14	Town Centre Gardens	113177	Town Centre Gardens	\$41,013	\$14,306.48	\$17,486.88	\$3,318.73	\$1,118.34	\$1,187.41	\$0.00	\$0.00	\$0.00	\$3,595.51	41,013
113+15	Scott Park	113177	Town Centre Gardens	\$1,465	\$596.66	\$656.17	\$159.39	\$53.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,465
113+17	Pioneer Park	113177	Town Centre Gardens	\$5,539	\$2,069.90	\$2,478.50	\$432.63	\$148.94	\$409.09	\$0.00	\$0.00	\$0.00	\$0.00	5,539
113+18	Centenary Park	113177	Town Centre Gardens	\$7,228	\$2,167.01	\$2,632.03	\$679.82	\$260.87	\$211.41	\$0.00	\$963.24	\$0.00	\$313.72	7,228
113+25	Watt Street Playground	113177	Town Centre Gardens	\$130	\$51.04	\$63.81	\$10.12	\$5.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	130
113+9	GSG Oval Reticulation	113178	Town Dams	\$6,428	\$1,238.50	\$1,530.03	\$215.05	\$84.16	\$80.35	\$0.00	\$3,280.23	\$0.00	\$0.00	6,428
113132	Dam Maintenance - Leake Street Dam	113178	Town Dams	\$4,680	\$621.67	\$786.52	\$258.06	\$72.86	\$427.13	\$0.00	\$2,513.72	\$0.00	\$0.00	4,680
113133	Dam Maintenance - Golf Reserve Dam	113178	Town Dams	\$275	\$85.77	\$107.22	\$62.80	\$19.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	275
113134	Dam Maintenance - Scott St / Restdown Dam	113178	Town Dams	\$5,539	\$902.46	\$1,114.88	\$290.95	\$132.05	\$1,806.24	\$0.00	\$1,292.31	\$0.00	\$0.00	5,539
113135	Storage Pond - Waste Water Treatment Plant	113178	Town Dams	\$3,222	\$350.79	\$438.56	\$70.84	\$19.23	\$2,342.78	\$0.00	\$0.00	\$0.00	\$0.00	3,222
113+19	Baandee Golf Club	113188	Baandee Golf Club	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
115+1	Pioneer Museum	115156	Museum	\$575	\$0.00	\$0.00	\$0.00	\$0.00	\$368.13	\$0.00	\$207.14	\$0.00	\$0.00	575
122+25	Culvert Maintenance	122128	Culverts and Floodways	\$6,104	\$2,061.59	\$2,608.08	\$641.15	\$255.60	\$38.91	\$0.00	\$498.36	\$0.00	\$0.00	6,104
122+30	Depot Maintenance	122132	Depot Maintenance	\$47,304	\$16,352.21	\$20,615.36	\$4,468.29	\$1,632.59	\$4,190.22	\$0.00	\$0.00	\$45.80	\$0.00	47,304
122138	Depot Utilities	122132	Depot Maintenance	\$3,484	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,066.27	\$0.00	\$417.97	3,484
122139	Depot Admin Expenses	122132	Depot Maintenance	\$10,736	\$4,451.84	\$5,631.92	\$88.55	\$53.13	\$510.51	\$0.00	\$0.00	\$0.00	\$0.00	10,736
122+31	Footpath Maintenance	122140	Footpath Maintenance	\$3,250	\$1,215.60	\$1,427.60	\$421.35	\$185.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3,250
122+32	Street Cleaning	122171	Street Cleaning	\$522	\$181.52	\$190.74	\$101.86	\$47.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	522
122+36	Street Trees Mtce	122172	Street Trees	\$627	\$116.96	\$147.98	\$141.68	\$20.24	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	627
122+34	Traffic Signs	122181	Traffic Signs	\$1,654	\$161.78	\$204.71	\$151.80	\$50.60	\$967.67	\$0.00	\$0.00	\$117.50	\$0.00	1,654
122137	Verge Maintenance - Slashing	122185	Verge Maintenance (inc slashing)	\$2,851	\$671.32	\$849.24	\$1,105.61	\$224.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2,851
124+1	Vehicle Inspections	124183	Vehicle Examinations	\$10,596	\$4,624.50	\$5,850.29	\$0.00	\$0.00	\$121.17	\$0.00	\$0.00	\$0.00	\$0.00	10,596
125+1	Aerostrip Mtce (Inc Weed Control)	125173	Strip Maintenance	\$5,633	\$1,442.84	\$1,825.33	\$938.63	\$256.20	\$231.75	\$0.00	\$898.12	\$40.28	\$0.00	5,633
131+1	Noxious Weeds	131158	Noxious Weeds	\$17,700	\$4,114.63	\$5,205.34	\$5,032.13	\$1,189.86	\$2,158.31	\$0.00	\$0.00	\$0.00	\$0.00	17,700
131+2	Vermín Control	131191	Vermín Control	\$1,512	\$556.56	\$684.69	\$126.50	\$52.12	\$91.99	\$0.00	\$0.00	\$0.00	\$0.00	1,512
132+1	Caravan Park Caretaking (Employee Costs)	132120	Caravan Park	\$8,225	\$2,174.90	\$2,718.63	\$113.85	\$40.71	\$3,177.06	\$0.00	\$0.00	\$0.00	\$0.00	8,225
132110	Caravan Park - Garden/Groundkeeping	132120	Caravan Park	\$13,505	\$6,006.34	\$4,528.19	\$1,040.30	\$345.26	\$1,585.20	\$0.00	\$0.00	\$0.00	\$0.00	13,505
13213	Caravan Park Building Maintenance	132120	Caravan Park	\$2,659	\$728.27	\$910.43	\$336.03	\$153.51	\$530.78	\$0.00	\$0.00	\$0.00	\$0.00	2,659
13217	Caravan Park - Utilities	132120	Caravan Park	\$27,461	\$0.00	\$0.00	\$0.00	\$0.00	\$910.80	\$0.00	\$12,156.84	\$0.00	\$14,393.57	27,461
13218	Caravan Park - Admin Expenses	132120	Caravan Park	\$951	\$0.00	\$0.00	\$0.00	\$0.00	\$951.28	\$0.00	\$0.00	\$0.00	\$0.00	951
13219	Caravan Park - Minor Purchases / Expenditure	132120	Caravan Park	\$2,942	\$0.00	\$0.00	\$0.00	\$0.00	\$2,873.51	\$0.00	\$0.00	\$68.63	\$0.00	2,942
132111	Caravan Park Ablution	132121	Caravan Park Ablution	\$12,027	\$4,660.50	\$5,825.63	\$5.06	\$2.53	\$1,533.52	\$0.00	\$0.00	\$0.00	\$0.00	12,027
132+5	Town Entry Statements	132137	Entry Statements	\$6,255	\$2,163.89	\$2,737.44	\$1,100.55	\$253.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	6,255
132+3	Information Bay	132146	Information Bay	\$4,587	\$0.00	\$0.00	\$0.00	\$0.00	\$4,543.88	\$0.00	\$0.00	\$42.90	\$0.00	4,587
132+4	Scenic Lookout	132168	Scenic Lookout	\$2,348	\$850.80	\$1,050.44	\$299.47	\$89.36	\$57.79	\$0.00	\$0.00	\$0.00	\$0.00	2,348
133+2	Builders Shed Mtce	133170	Shed Mtce	\$17	\$0.00	\$0.00	\$0.00	\$0.00	\$16.56	\$0.00	\$0.00	\$0.00	\$0.00	17
133+1	Builder Administration	133190	Builder Administration	\$25	\$0.00	\$0.00	\$0.00	\$0.00	\$24.74	\$0.00	\$0.00	\$0.00	\$0.00	25
135+2	Weather Observations	135193	Weather Observations	\$12,268	\$4,503.37	\$5,698.79	\$1,411.23	\$654.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	12,268
1361	CRC Building Maintenance	136075	Community Resource Centre	\$1,577	\$0.00	\$0.00	\$0.00	\$0.00	\$1,577.49	\$0.00	\$0.00	\$0.00	\$0.00	1,577
13612	CRC Utilities	136075	Community Resource Centre	\$2,839	\$12.40	\$15.50	\$0.00	\$0.00	\$0.00	\$0.00	\$291.81	\$0.00	\$2,519.24	2,839
13613	CRC Admin Expenses	136075	Community Resource Centre	\$230	\$0.00	\$0.00	\$0.00	\$0.00	\$230.00	\$0.00	\$0.00	\$0.00	\$0.00	230
13614	CRC Cleaning Wages	136075	Community Resource Centre	\$7,539	\$3,350.57	\$4,188.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7,539
148+12	Community Resource Centre	136075	Community Resource Centre	\$3,448	\$129.06	\$161.34	\$0.00	\$0.00	\$3,157.23	\$0.00	\$0.00	\$0.00	\$0.00	3,448
143111	Employment Medicals	143043	Medicals and Vaccinations	\$347	\$0.00	\$0.00	\$0.00	\$0.00	\$346.97	\$0.00	\$0.00	\$0.00	\$0.00	347
143113	OHS Testing (Drug & Alcohol)	143043	Medicals and Vaccinations	\$712	\$0.00	\$0.00	\$0.00	\$0.00	\$712.45	\$0.00	\$0.00	\$0.00	\$0.00	712
143+1	Staff Meetings/Training	143067	Staff Training	\$32,093	\$13,587.47	\$17,156.92	\$146.74	\$61.73	\$1,140.17	\$0.00	\$0.00	\$0.00	\$0.00	32,093
143114	Uniforms	143071	Protective Clothing & Equipment	\$5,338	\$0.00	\$0.00	\$0.00	\$0.00	\$5,226.94	\$0.00	\$0.00	\$111.37	\$0.00	5,338
143115	Personal Protective Clothing PPE	143071	Protective Clothing & Equipment	\$1,948	\$0.00	\$0.00	\$0.00	\$0.00	\$1,948.12	\$0.00	\$0.00	\$0.00	\$0.00	1,948
143116	Safety Equipment	143071	Protective Clothing & Equipment	\$5,071	\$0.00	\$0.00	\$0.00	\$0.00	\$5,040.96	\$0.00	\$0.00	\$29.78	\$0.00	5,071
144+1	Minor Workshop (under \$500) / Depot Tools	144022	Minor Workshop & Depot Tools	\$4,181	\$0.00	\$0.00	\$0.00	\$0.00	\$4,130.36	\$0.00	\$0.00	\$51.09	\$0.00	4,181
14412	Workshop / Depot Consumables and Sundry Items	144023	Workshop / Depot Consumables and Sundry Items	\$5,832	\$0.00	\$0.00	\$0.00	\$0.00	\$5,776.92	\$0.00	\$0.00	\$54.75	\$0.00	5,832
143+10	Two Way Mtce	144194	Two Way Maintenance	\$415	\$0.00	\$0.00	\$0.00	\$0.00	\$369.38	\$0.00	\$0.00	\$46.01	\$0.00	415
132+2	CBH Units	148080	Other Shire and Misc Properties (not housing)	\$7,655	\$13.39	\$16.95	\$0.00	\$0.00	\$410.32	\$0.00	\$5,637.66	\$0.00	\$1,576.47	7,655
148+8	Restdown Estate	148080	Other Shire and Misc Properties (not housing)	\$157	\$29.86	\$37.34	\$25.30	\$0.00	\$64.40	\$0.00	\$0.00	\$0.00	\$0.00	157
148113	Other Shire Properties	148080	Other Shire and Misc Properties (not housing)	\$7,901	\$1,028.01	\$1,269.80	\$812.13	\$176.01	\$559.36	\$0.00	\$2,879.87	\$0.00	\$1,176.16	7,901
148114	Misc Properties (not Shire owned)	148080	Other Shire and Misc Properties (not housing)	\$1,989	\$481.29	\$594.51	\$740.03	\$165.33	\$8.05	\$0.00	\$0.00	\$0.00	\$0.00	1,989
148115	Milligan Units - Utility Accounts	148080	Other Shire and Misc Properties (not housing)	\$5,448	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,448.42	5,448
148116	Great Southern Fuels - Fuel Depot	148080	Other Shire and Misc Properties (not housing)	\$1,526	\$0.00	\$0.00	\$0.00	\$0.00	\$39.04	\$0.00	\$1,407.34	\$0.00	\$79.54	1,526
				\$1,122,752	266,440	329,997	66,725	22,080	221,992	395	142,117	1,209	71,797	1,122,752

2017/18 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		
										FEDERAL	STATE	COUNCIL
Baandee North Road	1,819.00	48,504.00	59,084.00	63,967.00	44,870.00	322,547.00	538,972.00	26,028.00	565,000.00		326,663	238,337.00
George Street	1,144.00	15,284.00	19,105.00	18,199.00	5,016.00	102,608.00	160,212.00	7,673.00	369,347.00	369,347		-
Bath Street	790.00	20,987.00	26,234.00	27,480.00	8,228.00	79,061.00	161,990.00	11,396.00	173,386.00	150,653		22,733.00
McClelland Rd - AGRN761	1,167.00	31,668.00	37,604.00	32,503.00	37,070.00	140,401.00	279,246.00	13,425.00	292,671.00		138,671	154,000.00
McLellan Road - AGRN761	249.00	6,518.00	7,817.00	7,140.00	2,252.00	32,481.00	56,208.00	2,982.00	59,190.00		59,190	-
McLellan North Road - AGRN761	793.00	21,517.00	25,635.00	21,788.00	22,580.00	110,297.00	201,817.00	8,839.00	210,656.00		210,656	-
Old Yelbini Road - AGRN761	846.00	22,637.00	27,001.00	26,192.00	18,060.00	105,752.00	199,642.00	10,789.00	210,431.00		210,431	-
Kellerberrin-Yelbini Road - AGRN761	567.00	15,117.00	17,946.00	17,992.00	7,917.00	56,742.00	115,714.00	7,460.00	123,174.00		123,174	-
Kellerberrin-Bencubbin Road - AGRN761	171.00	4,521.00	5,369.00	5,712.00	635.00	22,082.00	38,319.00	635.00	38,954.00		38,954	-
Mission Road - AGRN761	768.00	20,788.00	24,728.00	19,924.00	17,735.00	96,056.00	179,231.00	8,187.00	187,418.00		187,418	-
Wilkins Road - AGRN761	114.00	3,014.00	3,579.00	2,657.00	3,670.00	8,463.00	21,383.00	1,087.00	22,470.00		22,470	-
Mather Road - AGRN761	855.00	23,098.00	27,429.00	24,570.00	20,097.00	123,344.00	218,538.00	10,133.00	228,671.00		228,671	-
McWhirter Road - AGRN761	846.00	22,820.00	27,174.00	22,811.00	27,353.00	46,643.00	146,801.00	9,394.00	156,195.00		156,195	-
Mooranoppin Road - AGRN761	222.00	5,802.00	6,970.00	8,799.00	2,021.00	33,485.00	57,077.00	3,623.00	60,700.00		60,700	-
Goldfields Road - AGRN761	540.00	14,549.00	17,274.00	14,978.00	11,225.00	75,579.00	133,605.00	6,134.00	139,739.00		139,739	-
Glen Luce Road - Major - AGRN743	324.00	16,335.00	20,418.75	8,118.00	12,980.00	37,620.00	95,471.75	3,366.00	98,837.75		21,154	77,684.00
Glen Luce Road - Minor - AGRN743	432.00	21,780.00	27,225.00	11,880.00	19,360.00	79,530.00	159,775.00	4,906.00	164,681.00		130,052	34,629.00
Sub Total	11,647.00	314,939.00	380,592.75	334,710.00	261,069.00	1,472,691.00	2,764,001.75	136,057.00	3,101,520.75	520,000	2,054,138	527,383
Massingham Street Footpath (C122F2)							-		-			-
RoMan Road Maintenance/Traffic Counts							-		-			-
Private Works - General							-		-			-
Road Maintenance						470,470.00	470,470.00		470,470.00			470,470.00
Sub Total	-	-	-	-	-	470,470.00	470,470.00	-	470,470.00	-	-	470,470
									Less Unallocated RTR FAG Direct	- 547,535	- 130,000	997,853.00 - -547535 -130000
GRAND TOTAL	11,647.00	314,939.00	380,592.75	334,710.00	261,069.00	1,943,161.00	3,234,471.75	136,057.00	3,571,990.75	1,067,535	2,184,138	320,318

**Shire of Kellerberrin
Plant & Equipment Report
Budgeted 17/18**

		BUDGET 17/18			BUDGET 16/17		
<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
	4			0			0
		-	-	-	65,250	59,100	6,150
Deputy Chief Executive Officer							
Holden Caprice - KE002	4			-	47,152	44,156	2,996
		-	-	-	47,152	44,156	2,996
Plant & Equipment Total - Sch 4		-	-	-	112,402	103,256	9,146
Manager Development Services							
Ford Falcon XR6 - KE 003	7			0	34627	13500	21127
		0	0	0	34627	13500	21127
Doctors Vehicle							
Ford Falcon XR6 - KE 00	7			0	34627	13500	21127
		0	0	0	34627	13500	21127
Plant & Equipment Total - Sch 7		0	0	0	69254	27000	42254
Manager Works and Services							
Ford Territory KE2	12			-	49,768	43,000	6,768
		-	-	-	49,768	43,000	6,768
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		0	-	191,142	0	191,142
Purchase Isuzu Truck	12		0	-	55,000	0	55,000
LuiGong CLG12H Roller	12			-			-
New grader	12	410,000		410,000			-
Communtiy Bus	12	55,000	33,333	21,667			-
				0			0
				0			0
				0			0
				0			0
		465,000	33,333	431,667	246,142	0	246,142
Plant & Equipment Total - Sch 12		465,000	33,333	431,667	295,910	43,000	252,910
Less Grants							
Total - Plant and Equipment		465,000	33,333	431,667	477,567	173,256	304,311