

# SHIRE OF WEST ARTHUR

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2020

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

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,706,538	1,674,054	1,674,813
Operating grants, subsidies and contributions	9	755,939	1,354,599	629,350
Fees and charges	8	299,226	370,039	297,090
Interest earnings	10(a)	78,237	109,813	81,197
Other revenue	10(b)	76,597	45,898	16,001
		2,916,537	3,554,403	2,698,451
<b>Expenses</b>				
Employee costs		(1,670,536)	(1,468,342)	(1,743,217)
Materials and contracts		(669,779)	(1,402,327)	(1,465,858)
Utility charges		(85,000)	(75,442)	(75,000)
Depreciation on non-current assets	5	(2,082,163)	(2,075,389)	(1,837,046)
Interest expenses	10(d)	(35,389)	(40,043)	(40,044)
Insurance expenses		(97,701)	(89,961)	(85,694)
Other expenditure		(26,000)	(24,012)	(16,425)
		(4,666,568)	(5,175,516)	(5,263,284)
<b>Subtotal</b>				
		(1,750,031)	(1,621,113)	(2,564,833)
Non-operating grants, subsidies and contributions	9	1,057,659	834,583	835,026
Profit on asset disposals	4(b)	16,045	11,917	4,205
Loss on asset disposals	4(b)	(1,666)	(4,730)	(16,978)
		1,072,038	841,770	822,253
<b>Net result</b>				
		<b>(677,993)</b>	<b>(779,343)</b>	<b>(1,742,580)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>(677,993)</b>	<b>(779,343)</b>	<b>(1,742,580)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of West Arthur 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 13 to the budget.

### 2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

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

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		500	250	300
General purpose funding		2,353,560	2,775,188	2,176,952
Law, order, public safety		44,100	79,212	35,698
Health		5,700	7,235	2,786
Education and welfare		44,500	150,807	101,841
Housing		133,344	146,341	111,931
Community amenities		48,800	49,840	46,200
Recreation and culture		34,550	72,161	37,890
Transport		125,536	117,996	70,958
Economic services		40,650	40,735	29,980
Other property and services		85,297	114,638	83,915
		2,916,537	3,554,403	2,698,451
<b>Expenses excluding finance costs</b>	5,10(c)(e)(f)(f)			
Governance		(365,295)	(257,197)	(324,586)
General purpose funding		(71,170)	(82,781)	(78,277)
Law, order, public safety		(145,754)	(178,976)	(136,985)
Health		(129,595)	(137,765)	(148,297)
Education and welfare		(96,512)	(159,336)	(202,939)
Housing		(91,535)	(69,107)	(83,439)
Community amenities		(279,524)	(219,601)	(248,645)
Recreation and culture		(640,467)	(614,554)	(730,385)
Transport		(2,539,311)	(3,184,202)	(3,038,650)
Economic services		(176,737)	(101,033)	(138,747)
Other property and services		(95,279)	(130,921)	(92,290)
		(4,631,179)	(5,135,473)	(5,223,240)
<b>Finance costs</b>	6, 10(d)			
Housing		(30,894)	(34,350)	(34,350)
Economic services		(2,122)	(2,429)	(2,430)
Other property and services		(2,373)	(3,264)	(3,264)
		(35,389)	(40,043)	(40,044)
<b>Subtotal</b>		(1,750,031)	(1,621,113)	(2,564,833)
Non-operating grants, subsidies and contributions	9	1,057,659	834,583	835,026
Profit on disposal of assets	4(b)	16,045	11,917	4,205
(Loss) on disposal of assets	4(b)	(1,666)	(4,730)	(16,978)
		1,072,038	841,770	822,253
<b>Net result</b>		<b>(677,993)</b>	<b>(779,343)</b>	<b>(1,742,580)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(677,993)</b>	<b>(779,343)</b>	<b>(1,742,580)</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2020**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**ACTIVITIES**

**GOVERNANCE**

To set and achieve Council's goals and objectives for the ratepayers by providing high level direction, co-ordination and management policy.

Cost associated with meetings, elections, preparing annual reports and other statutory reporting requirements, public relations and policy development and review.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Costs associated with raising and collecting rates, rate enquiries, preparing general purpose grant returns and investing the Shire's surplus funds.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Fire control and prevention, and animal control.

**HEALTH**

To provide an operational framework for environmental and community health.

Provision and maintenance of medical buildings and subsidies to health services, services of an Environmental Health Officer including food control.

**EDUCATION AND WELFARE**

To provide services to disadvantaged persons, the elderly, children and youth.

School bus routes, provision of a child care service, support to families and childrens services including schools, support for seniors and welfare services.

**HOUSING**

To provide housing for employees of local industry and government departments.

Maintenance and provision of GROH and community housing.

**COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collection services, operation of refuse site, administration of the town planning scheme, storm water drainage, protection of the environment, cemetery maintenance.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, provision of library services, maintenance of historical buildings and maintenance of reserves and recreation facilities.

**TRANSPORT**

To provide a smooth, safe, efficient and clearly defined road network that is environmentally acceptable and which enhances travels throughout the Shire.

Maintenance of roads, drainage works, footpaths, street lighting, median strips, traffic management, parking facilities and roadworks program.

**ECONOMIC SERVICES**

To help promote the local government and its economic wellbeing.

Tourism and area promotion, caravan park, standpipes, pest control services and implementation of building controls.

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

Public works overheads, plant/vehicle operations, stock and materials, depot operations and private works.

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

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,741,038	1,657,228	1,690,292
Operating grants, subsidies and contributions		758,719	1,485,303	694,350
Fees and charges		299,226	370,039	297,090
Interest earnings		78,237	109,813	81,197
Goods and services tax		261,546	251,872	276,000
Other revenue		76,597	45,898	16,001
		3,215,363	3,920,153	3,054,930
<b>Payments</b>				
Employee costs		(1,670,536)	(1,463,534)	(1,743,217)
Materials and contracts		(653,501)	(1,372,091)	(1,350,807)
Utility charges		(85,000)	(75,442)	(75,000)
Interest expenses		(35,389)	(40,043)	(40,044)
Insurance expenses		(97,701)	(89,961)	(85,694)
Goods and services tax		(259,568)	(269,568)	(276,000)
Other expenditure		(26,000)	(24,012)	(16,425)
		(2,827,695)	(3,334,651)	(3,587,187)
<b>Net cash provided by (used in) operating activities</b>	3	387,668	585,502	(532,257)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(554,875)	(478,655)	(537,559)
Payments for construction of infrastructure	4(a)	(1,639,238)	(1,286,575)	(1,409,721)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,057,659	834,583	835,026
Proceeds from sale of plant & equipment	4(b)	86,000	59,930	263,000
<b>Net cash provided by (used in) investing activities</b>		(1,050,454)	(870,717)	(849,254)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(90,698)	(86,043)	(86,043)
Proceeds from self supporting loans	6(a)	26,290	25,435	25,435
<b>Net cash provided by (used in) financing activities</b>		(64,408)	(60,608)	(60,608)
<b>Net increase (decrease) in cash held</b>		(727,194)	(345,823)	(1,442,119)
Cash at beginning of year		2,931,298	3,277,121	3,277,121
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,204,104</b>	<b>2,931,298</b>	<b>1,835,002</b>

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

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

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,162,096	1,926,694	1,926,694
		1,162,096	1,926,694	1,926,694
<b>Revenue from operating activities (excluding rates)</b>				
Governance		500	250	300
General purpose funding		647,022	1,101,134	502,139
Law, order, public safety		44,100	79,212	35,698
Health		5,700	7,235	2,786
Education and welfare		44,500	150,807	101,841
Housing		133,344	146,341	116,136
Community amenities		48,800	49,840	46,200
Recreation and culture		34,550	72,161	37,890
Transport		141,581	129,913	70,958
Economic services		40,650	40,735	29,980
Other property and services		85,297	114,638	83,915
		1,226,044	1,892,266	1,027,843
<b>Expenditure from operating activities</b>				
Governance		(365,295)	(257,197)	(324,586)
General purpose funding		(71,170)	(82,781)	(78,277)
Law, order, public safety		(145,754)	(178,976)	(136,985)
Health		(129,595)	(137,765)	(148,297)
Education and welfare		(96,512)	(159,336)	(202,939)
Housing		(122,429)	(103,457)	(117,789)
Community amenities		(279,524)	(219,601)	(248,645)
Recreation and culture		(640,467)	(614,554)	(730,385)
Transport		(2,540,977)	(3,188,932)	(3,055,628)
Economic services		(178,859)	(103,462)	(141,177)
Other property and services		(97,652)	(134,185)	(95,554)
		(4,668,234)	(5,180,246)	(5,280,262)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,067,784	2,067,437	1,849,819
<b>Amount attributable to operating activities</b>		(212,310)	706,151	(475,906)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,057,659	834,583	835,026
Purchase property, plant and equipment	4(a)	(554,875)	(478,655)	(537,559)
Purchase and construction of infrastructure	4(a)	(1,639,238)	(1,286,575)	(1,409,721)
Proceeds from disposal of assets	4(b)	86,000	59,930	263,000
<b>Amount attributable to investing activities</b>		(1,050,454)	(870,717)	(849,254)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(90,698)	(86,043)	(86,043)
Proceeds from self supporting loans	6(a)	26,290	25,435	25,435
Transfers to cash backed reserves (restricted assets)	7(a)	(772,425)	(627,549)	(740,363)
Transfers from cash backed reserves (restricted assets)	7(a)	393,059	340,765	451,318
<b>Amount attributable to financing activities</b>		(443,774)	(347,392)	(349,653)
<b>Budgeted deficiency before general rates</b>		(1,706,538)	(511,958)	(1,674,813)
<b>Estimated amount to be raised from general rates</b>	1	1,706,538	1,674,054	1,674,813
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>1,162,096</b>	<b>0</b>

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV Townsite	0.07190	84	732,300	52,652			52,652	40,494	40,321
GRV Commercial	0.07190	13	239,564	17,225			17,225	19,102	20,105
GRV Industrial	0.07190	7	112,580	8,095			8,095	5,707	5,708
GRV Other Townsite	0.07190	14	89,544	6,438			6,438	5,352	5,352
<b>Unimproved valuations</b>									
UV Rural	0.005865	386	265,886,000	1,559,421			1,559,421	1,534,779	1,534,933
<b>Sub-Totals</b>		504	267,059,988	1,643,831	0	0	1,643,831	1,605,434	1,606,419
<b>Minimum</b>									
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV Townsite	510	36	176,706	18,360			18,360	27,500	27,500
GRV Commercial	510	9	22,440	4,590			4,590	5,000	5,000
GRV Industrial	510	3	6,490	1,530			1,530	2,500	2,500
GRV Other Townsite	357	19	20,820	6,783			6,783	7,000	7,000
<b>Unimproved valuations</b>									
UV Rural	510	55	2,751,616	28,050			28,050	23,226	23,000
<b>Sub-Totals</b>		122	2,978,072	59,313	0	0	59,313	65,226	65,000
		626	270,038,060	1,703,144	0	0	1,703,144	1,670,660	1,671,419
Discounts/concessions (Refer note 1(d))							0	0	0
Ex Gratia Rates							3,394	3,394	3,394
<b>Total amount raised from general rates</b>							1,706,538	1,674,054	1,674,813
Specified Area Rates							0	0	0
<b>Total rates</b>							1,706,538	1,674,054	1,674,813

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

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

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



## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Full payment		0	5.5%	11.0%
<b>Option two</b>				
Two instalments	13/09/2019 15/11/2019	5	5.5%	11.0%
<b>Option three</b>				
Four instalments	13/09/2019 15/11/2019 17/01/2020 20/03/2020	15	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	600	810	600
Instalment plan interest earned	1,800	2,557	1,800
Unpaid rates and service charge interest earned	9,200	20,742	9,200
	11,600	24,109	11,600

## 1. RATES AND SERVICE CHARGES

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

### (c) Service Charges

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

## 1. RATES AND SERVICE CHARGES

### (d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

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

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
<b>Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash - unrestricted	3	68,497	1,175,057	1,175,057	76,500
Cash - restricted reserves	3	2,135,607	1,756,241	1,756,241	1,758,502
Receivables		173,755	212,129	212,129	220,205
Inventories		20,272	21,550	21,550	13,171
		2,398,131	3,164,977	3,164,977	2,068,378
<b>Less: current liabilities</b>					
Trade and other payables		(244,857)	(229,857)	(229,857)	(293,369)
Long term borrowings		(95,629)	(90,698)	(90,698)	(90,698)
Provisions		(405,820)	(405,820)	(405,820)	(411,949)
		(746,306)	(726,375)	(726,375)	(796,016)
<b>Net current assets</b>		<b>1,651,825</b>	<b>2,438,602</b>	<b>2,438,602</b>	<b>1,272,362</b>

2 (b). NET CURRENT ASSETS

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2	1,651,825	2,438,602	2,438,602	1,272,362
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(2,135,607)	(1,756,241)	(1,756,241)	(1,758,502)
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		(27,174)	(26,290)	(26,290)	(25,435)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		95,629	90,698	90,698	90,698
- Employee benefit provisions		405,820	405,820	405,820	411,949
Add: Accrued Salaries and Wages		9,507	9,507	9,507	8,928
<b>Adjusted net current assets - surplus/(deficit)</b>		<b>0</b>	<b>1,162,096</b>	<b>1,162,096</b>	<b>0</b>
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	(16,045)	(11,917)	(11,917)	(4,205)
Less: Non-cash movement in non current investments			(6,151)	(6,151)	0
Add: Movement in employee provisions		0		5,386	0
Add: Loss on disposal of assets	4(b)	1,666	4,730	4,730	16,978
Add: Depreciation on assets	5	2,082,163	2,075,389	2,075,389	1,837,046
<b>Non cash amounts excluded from operating activities</b>		<b>2,067,784</b>	<b>2,062,051</b>	<b>2,067,437</b>	<b>1,849,819</b>

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

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

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

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

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

**3. RECONCILIATION OF CASH**

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

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Cash - unrestricted	68,497	1,175,057	76,500
Cash - restricted	2,135,607	1,756,241	1,758,502
	<b>2,204,104</b>	<b>2,931,298</b>	<b>1,835,002</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	209,014	156,202	155,850
Plant Reserve	293,610	94,159	28,039
Building Reserve	562,930	631,562	836,594
Town Development Reserve	25,848	69,595	62,571
Recreation Reserve	121,764	31,202	31,119
Heritage Reserve	5,520	5,128	5,187
Community Housing Reserve	105,986	109,024	94,772
Waste Management Reserve	121,485	80,044	79,840
Darkan Swimming Pool Reserve	38,817	33,219	33,123
Information Technology Reserve	47,032	57,988	42,835
Darkan Sport and Community Centre Reserve	257,504	223,747	227,119
Arthur River Country Club Renewal Reserve	28,500	25,049	27,710
Museum Reserve	104,539	127,858	57,506
Moodiarrup Sports Club Reserve	12,021	7,879	7,862
Landcare Reserve	20,640	46,885	34,375
Corporate Planning and Valuation Reserv	34,612	34,000	34,000
Kids Central Reserve	437	429	0
The Shed Reserve	11,217	11,019	0
Recreation Trails Reserve	1,206	1,185	0
Community Gym Reserve	7,011	6,887	0
Economic Development Reserve	43,237	3,180	0
Road Reserve	82,677	0	0
	<b>2,135,607</b>	<b>1,756,241</b>	<b>1,758,502</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(677,993)</b>	<b>(779,343)</b>	<b>(1,742,580)</b>
Depreciation	2,082,163	2,075,389	1,837,046
(Profit)/loss on sale of asset	(14,379)	(7,187)	12,773
(Increase)/decrease in receivables	39,258	96,182	80,479
(Increase)/decrease in contract assets	0	0	
(Increase)/decrease in inventories	1,278	(6,830)	7,700
Increase/(decrease) in payables	15,000	37,066	107,351
Increase/(decrease) in contract liabilities	0	0	
Increase/(decrease) in employee provisions	0	4,808	
Change in accounting policies transferred to retained surplus (refer to Note 15)	0	0	0
Grants/contributions for the development of assets	(1,057,659)	(834,583)	(835,026)
<b>Net cash from operating activities</b>	<b>387,668</b>	<b>585,502</b>	<b>(532,257)</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	General purpose funding	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised		25,000					55,000	80,000	5,600	50,000
Buildings - specialised	10,000		30,000	24,625		126,900		191,525	118,975	79,559
Furniture and equipment	15,000			70,000				85,000	0	15,000
Plant and equipment							198,350	198,350	354,080	393,000
	25,000	25,000	30,000	94,625	0	126,900	253,350	554,875	478,655	537,559
<i>Infrastructure</i>										
Infrastructure - Roads					1,395,630			1,395,630	1,168,050	1,209,876
Infrastructure - Other				243,608				243,608	118,525	199,845
	0	0	0	243,608	1,395,630	0	0	1,639,238	1,286,575	1,409,721
<b>Total acquisitions</b>	25,000	25,000	30,000	338,233	1,395,630	126,900	253,350	2,194,113	1,765,230	1,947,280

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

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Housing	0	0	0	0	0	0	0	0	225,795	230,000	4,205	0
Transport	71,621	86,000	16,045	(1,666)	52,743	59,930	11,917	(4,730)	49,978	33,000	0	(16,978)
	71,621	86,000	16,045	(1,666)	52,743	59,930	11,917	(4,730)	275,773	263,000	4,205	(16,978)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Buildings - non-specialised	0	0	0	0	0	0	0	0	225,795	230,000	4,205	0
Plant and equipment	71,621	86,000	16,045	(1,666)	52,743	59,930	11,917	(4,730)	49,978	33,000	0	(16,978)
	71,621	86,000	16,045	(1,666)	52,743	59,930	11,917	(4,730)	275,773	263,000	4,205	(16,978)

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

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

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised  
Buildings - specialised  
Furniture and equipment  
Plant and equipment  
Infrastructure - Roads  
Infrastructure - Other  
Infrastructure - Bridges

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
	42,982	42,982	42,982
	38,071	38,244	34,733
	19,425	19,425	19,425
	16,023	16,023	14,350
	199,193	199,338	189,055
	1,443,979	1,443,400	1,216,862
	17,282	17,282	17,207
	305,208	298,695	302,432
	<b>2,082,163</b>	<b>2,075,389</b>	<b>1,837,046</b>
	43,681	43,746	43,682
	154,539	154,927	154,546
	4,023	4,023	4,023
	313,050	306,473	306,686
	928,830	928,830	854,513
	137,549	137,549	124,095
	500,491	499,841	349,501
	<b>2,082,163</b>	<b>2,075,389</b>	<b>1,837,046</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

**DEPRECIATION (CONTINUED)**

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.

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020	Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2019
		\$	\$	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$
<b>Housing</b>															
Loan 70 - GROH Housing	278,632	0	41,285	17,276	237,347	317,316	0	38,684	19,877	278,632	317,316	0	38,684	19,877	278,632
<b>Economic services</b>															
Loan 72 - Industrial Land	68,460	0	9,613	2,122	58,847	77,764	0	9,304	2,429	68,460	77,764	0	9,304	2,430	68,460
<b>Other property and services</b>															
Loan 69 - Staff Housing L30 Hilli	39,487	0	13,510	2,373	25,977	52,107	0	12,620	3,264	39,487	52,107	0	12,620	3,264	39,487
	386,579	0	64,408	21,771	322,171	447,187	0	60,608	25,570	386,579	447,187	0	60,608	25,571	386,579
<b>Self Supporting Loans</b>															
<b>Housing</b>															
Loan 73 - WA Cottage Homes	419,957	0	26,290	13,618	393,667	445,392	0	25,435	14,473	419,957	445,392	0	25,435	14,473	419,957
	419,957	0	26,290	13,618	393,667	445,392	0	25,435	14,473	419,957	445,392	0	25,435	14,473	419,957
	806,536	0	90,698	35,389	715,838	892,579	0	86,043	40,043	806,536	892,579	0	86,043	40,044	806,536

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



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

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(b) New borrowings - 2019/20**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	715,838	806,536	806,536

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	156,202	52,812	0	209,014	132,920	23,282	0	156,202	132,920	22,930	0	155,850
Plant Reserve	94,159	311,801	(112,350)	293,610	83,568	304,741	(294,150)	94,159	83,568	304,471	(360,000)	28,039
Building Reserve	631,562	61,368	(130,000)	562,930	560,718	95,844	(25,000)	631,562	560,718	325,876	(50,000)	836,594
Town Development Reserve	69,595	1,253	(45,000)	25,848	61,225	8,370	0	69,595	61,225	1,346	0	62,571
Recreation Reserve	31,202	100,562	(10,000)	121,764	30,450	752	0	31,202	30,450	669	0	31,119
Heritage Reserve	5,128	392	0	5,520	4,783	345	0	5,128	4,783	404	0	5,187
Community Housing Reserve	109,024	21,962	(25,000)	105,986	92,734	16,290	0	109,024	92,734	2,038	0	94,772
Waste Management Reserve	80,044	41,441	0	121,485	78,115	1,929	0	80,044	78,115	1,725	0	79,840
Darkan Swimming Pool Reserve	33,219	5,598	0	38,817	32,419	800	0	33,219	32,419	704	0	33,123
Information Technology Reserve	57,988	4,044	(15,000)	47,032	56,591	1,397	0	57,988	56,591	1,244	(15,000)	42,835
Darkan Sport and Community Centre Reserve	223,747	33,757	0	257,504	192,880	34,762	(3,895)	223,747	192,880	34,239	0	227,119
Arthur River Country Club Renewal Reserve	25,049	6,451	(3,000)	28,500	21,243	6,526	(2,720)	25,049	21,243	6,467	0	27,710
Museum Reserve	127,858	2,301	(25,620)	104,539	56,269	71,589	0	127,858	56,269	1,237	0	57,506
Moodiarrup Sports Club Reserve	7,879	4,142	0	12,021	6,069	1,810	0	7,879	6,069	1,793	0	7,862
Landcare Reserve	46,885	844	(27,089)	20,640	59,473	2,412	(15,000)	46,885	59,473	1,220	(26,318)	34,375
Corporate Planning and Valuation Reserv	34,000	612	0	34,612	0	34,000	0	34,000	0	34,000	0	34,000
Kids Central Reserve	429	8	0	437	0	429	0	429	0	0	0	0
The Shed Reserve	11,019	198	0	11,217	0	11,019	0	11,019	0	0	0	0
Recreation Trails Reserve	1,185	21	0	1,206	0	1,185	0	1,185	0	0	0	0
Community Gym Reserve	6,887	124	0	7,011	0	6,887	0	6,887	0	0	0	0
Economic Development Reserve	3,180	40,057	0	43,237	0	3,180	0	3,180	0	0	0	0
Road Reserve	0	82,677	0	82,677	0	0	0	0	0	0	0	0
	1,756,241	772,425	(393,059)	2,135,607	1,469,457	627,549	(340,765)	1,756,241	1,469,457	740,363	(451,318)	1,758,502

**(b) Cash Backed Reserves - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Leave Reserve	Ongoing	To be used to fund long service leave and annual leave requirements
Plant Reserve	Ongoing	To be used for the purchase of major plant
Building Reserve	Ongoing	To be used for the construction and maintenance of Council buildings
Town Development Reserve	Ongoing	To be used to enhance town infrastructure
Recreation Reserve	Ongoing	To be used to enhance recreation infrastructure
Heritage Reserve	Ongoing	To be used to maintain and improve the heritage buildings of the Shire
Community Housing Reserve	Ongoing	To be used for the maintenance and provision of housing within the Shire
Waste Management Reserve	Ongoing	To be used to assist with funding future infrastructure requirements for waste management
Darkan Swimming Pool Reserve	Ongoing	To be used to assist with funding works at the Darkan swimming pool
Information Technology Reserve	Ongoing	To be used for upgrades to computers and office equipment
Darkan Sport and Community Centre Reserve	Ongoing	To be used to maintain and improve the Darkan Sport and Community Centre
Arthur River Country Club Renewal Reserve	Ongoing	To be used to maintain and improve the Arthur River Country Club
Museum Reserve	Ongoing	To be used to maintain and to provide new displays in the Museum
Moodiarrup Sports Club Reserve	Ongoing	To be used to maintain and improve the Moodiarrup Sports Club Reserve
Landcare Reserve	Ongoing	To be used to fund the landcare expenditure of the Shire
Corporate Planning and Valuation Reserve	Ongoing	To be used to fund the corporate planning and valuation expenditure of the Shire
Kids Central Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
The Shed Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
Recreation Trails Reserve	Ongoing	To be used for the construction and maintenance of recreation trails
Community Gym Reserve	Ongoing	To be used for the renewal of gym equipment and activities
Economic Development Reserve	Ongoing	To be used for economic development initiatives that benefit the Shire
Road Reserve	Ongoing	To be used to fund road improvements or urgent repairs

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

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
General purpose funding	2,000	2,534	2,200
Law, order, public safety	600	562	600
Health	200	197	400
Education and welfare	36,000	101,826	60,700
Housing	116,789	124,432	94,340
Community amenities	47,300	47,145	46,200
Recreation and culture	11,550	15,637	13,050
Economic services	39,150	37,555	26,800
Other property and services	45,637	40,151	52,800
	299,226	370,039	297,090

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

Governance	500	250	300
General purpose funding	576,403	1,003,259	433,215
Law, order, public safety	43,500	78,650	31,098
Education and welfare	8,500	48,981	41,141
Housing	0	3,050	3,118
Recreation and culture	0	45,726	20,340
Transport	125,536	117,997	70,958
Economic services	1,500	3,180	3,180
Other property and services	0	53,506	26,000
	755,939	1,354,599	629,350

**Non-operating grants, subsidies and contributions**

Law, order, public safety	0	0	4,000
Health	0	5,069	0
Recreation and culture	85,000	49,962	0
Transport	918,748	779,552	777,115
Economic services	53,911	0	53,911
	1,057,659	834,583	835,026

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

**10. OTHER INFORMATION**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	31,619	36,282	33,724
- Other funds	22,000	35,759	22,000
Self supporting loan	13,618	14,473	14,473
Other interest revenue (refer note 1b)	11,000	23,299	11,000
	78,237	109,813	81,197
<b>(b) Other revenue</b>			
Reimbursements and recoveries	76,597	45,898	16,001
	76,597	45,898	16,001
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	30,000	30,400	30,000
	30,000	30,400	30,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	35,389	40,043	40,044
Interest expense on lease liabilities			
	35,389	40,043	40,044
<b>(e) Elected members remuneration</b>			
Meeting fees	8,500	6,930	7,000
Mayor/President's allowance	2,980	2,980	2,980
Deputy Mayor/President's allowance	745	745	745
Travelling expenses	2,775	1,507	2,200
Telecommunications allowance	3,500	3,007	3,500
	18,500	15,169	16,425

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

**11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS**

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

**12. INTERESTS IN JOINT ARRANGEMENTS**

The Shire of West Arthur has a joint arrangement with Department of Communities which provides housing for the community.

The only assets are land and housing units of which the Shire of West Arthur owns a percentage share. The assets are included in Property, Plant and Equipment.

		<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
		\$	\$	\$
<b>Non-current assets</b>				
Land - 10 Hillman Street	54%	16,200	16,200	16,200
Land - 12 Hillman Street	35%	10,500	10,500	10,500
Land 18 Gibbs Street/25 Nangip Cres	22%	6,820	6,820	6,820
Building - 10 Hillman Street	54%	129,449	131,340	133,231
Building - 12 Hillman Street	35%	53,767	54,436	55,106
Building - 18 Gibbs Street	22%	13,133	13,324	13,516
Building - 25 Nangip Cres	22%	9,707	9,849	9,991
		<b>239,576</b>	<b>242,469</b>	<b>245,364</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**INTERESTS IN JOINT ARRANGEMENTS**

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

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

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

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

**13. TRUST FUNDS**

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Bonds Other	8,478	127	0	8,605
Westcare	44,086	661	(500)	44,247
Tourist Committee	3,228	48	0	3,276
Seniors Luncheon	960	14	0	974
Kids Central	5,704	86	(5,790)	0
Rural Towns Program	4,946	74	0	5,020
Tidy Towns	3,681	55	150	3,886
Arthur River Development	7,341	110	(5,000)	2,451
RSL Trust Fund	4,346	65	(500)	3,911
West Arthur Trials Group	7,586	114	0	7,700
Darkan Arts Council	8,262	124	0	8,386
	<b>98,618</b>	<b>1,478</b>	<b>(11,640)</b>	<b>88,456</b>

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.



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

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of West Arthur adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of West Arthur has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0		0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of West Arthur is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of West Arthur has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of West Arthur has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	0	9,016	9,016
Adjustment to retained surplus from adoption of AASB 1058		(9,016)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of West Arthur. When the taxable event occurs the financial liability is extinguished and the Shire of West Arthur recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of West Arthur to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The impact on the Shire of West Arthur of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	11,586,839
Adjustment to retained surplus from adoption of AASB 15	0
Adjustment to retained surplus from adoption of AASB 1058	(9,016)
Retained surplus - 01/07/2019	11,577,823



CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020

		Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Reserve	General Revenue
<b>Furniture and Equipment</b>												
Computer Server							15,000	15,000			15,000	-
Museum fit-out	Funding pending.						70,000	70,000		20,000	25,620	24,380
		-	-	-	-	-	85,000	85,000	-	20,000	40,620	24,380
<b>Land and Buildings</b>												
Staff housing	Renovations to existing homes	3,000	1,800	140	60	5,000	50,000	55,000			50,000	5,000
Community housing	Upgrades to units	-	-	-	-	-	25,000	25,000			25,000	-
Shire Office - Solar Power		-	-			-	10,000	10,000				10,000
Football Changerooms	Complete renovations	1,200	720	60	20	2,000	22,625	24,625			10,000	14,625
Darkan Cemetery toilet		12,000	7,200	500	300	20,000	10,000	30,000				30,000
Chalet	New chalet at caravan park	28,000	16,800	1,300	800	46,900	80,000	126,900			80,000	46,900
		44,200	26,520	2,000	1,180	73,900	197,625	271,525	-	-	165,000	106,525
<b>Plant and Equipment</b>												
Administration Vehicle							52,000	52,000	35,000		17,000	-
Works Vehicle							46,350	46,350	30,000		16,350	-
Low Loader							100,000	100,000	21,000		79,000	-
		-	-	-	-	-	198,350	198,350	86,000		112,350	-
<b>Infrastructure Other</b>												
Darkan Railway Reserve - Family Space	Complete redevelopment of play and youth area	8,000	4,800	1,500	700	15,000	150,000	165,000		65,000	45,000	55,000
Kylie Dam	Subject to funding being received	4,604	2,762	2,958	2,284	12,608	66,000	78,608		53,911	12,089	12,608
		12,604	7,562	4,458	2,984	27,608	216,000	243,608	-	118,911	57,089	67,608

CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020

		Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Reserve	General Revenue
<b>Infrastructure Roads</b>												
<u>Regional Road Group (State Funding - up to 2/3 of total cost)</u>												
Darkan Moodiarrup Road	Widen shoulders and extend seal from 6m to 7m on the straights and to 8m on the curves; extend culverts; prune and clear roadside vegetation and improve drainage; replace headwalls and reinstall guideposts and signage (slk 23.67 - 27.00). Reseal slk 27.00 - 30.70 with 14mm stone	47,502	28,501	45,845	26,032	147,880	139,910	287,790		180,010		107,780
Bowelling Duranillin Road	Reconstruct and widen shoulders to increase seal from 6m to 7m and the straights and 6m to 8m on the curves; prune and clear roadside vegetation; extend and improve culverts and drainage; and reinstall guideposts and signage (slk 2.95 to 3.90 and 11.83 to 13.66). Reseal slk 13.66 - 17.16 with 14mm stone.	46,558	27,935	41,918	23,504	139,915	119,780	259,695		164,477		95,218
Trigwell Bridge Road (Commodity Route)	Water bind existing, trim, cut and seal	57,519	34,511	44,960	30,955	167,945	198,670	366,615		244,384		122,231
<u>Roads to Recovery (Federal Funding)</u>												
Boyup Brook Arthur Road	Full construction, super elevation SLK 50.2 to 50.7	26,199	15,719	26,905	16,432	85,255	33,130	118,385		112,000		6,385
Eulin Crossing Road	Extend crossing on West Arthur side. Prepare base and drains. Rock pitch. Seal with asphalt.	14,000	8,400	9,364	6,113	37,877	15,000	52,877		52,877		-
Rutherford Road	Modifications to crossing including rock pitching, primer seal and asphalt.	10,380	6,228	2,102	1,290	20,000	15,000	35,000		35,000		-
Shields Road	Pruning, drainage and gravel sheet 2000m	14,432	8,659	14,980	8,795	46,866	9,255	56,121		55,000		1,121
Boyup Brook Arthur Road	Cement stabilisation 3200m total over various sections	13,487	8,092	10,199	6,063	37,841	39,670	77,511		75,000		2,511
<u>Shire</u>												
Growden Place	Extend and tie in with Coalfields Road	13,744	8,246	14,853	9,167	46,010	51,172	97,182				97,182
Collie South East Road	Shoulder widening, pruning and drainage	6,288	3,773	6,882	4,332	21,275	3,056	24,331				24,331
Dust Suppressions	Construct two and materials for one	4,488	2,693	5,500	3,624	16,305	3,816	20,121				20,121
		254,597	152,758	223,508	136,307	767,170	628,459	1,395,629	-	918,748	-	476,881
<b>Total Capital Expenditure</b>												
		311,401	186,841	229,966	140,471	868,679	1,325,434	2,194,113	86,000	1,057,659	375,059	675,395

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I03 - GENERAL PURPOSE FUNDING</b>										
<b>I031 - Rates</b>										
I031702	GRV - 'T' Residential Darkan	52,652	-	-	-	-	-	-	-	52,652
I031703	GRV - 'O' Other Townsites Resid	6,438	-	-	-	-	-	-	-	6,438
I031704	GRV - 'C' Commercial	17,225	-	-	-	-	-	-	-	17,225
I031705	GRV - 'I' Industrial	8,095	-	-	-	-	-	-	-	8,095
I031706	UV - 'R'	1,559,421	-	-	-	-	-	-	-	1,559,421
I031707	GRV Mins Darkan	18,360	-	-	-	-	-	-	-	18,360
I031708	Other Townsites Minimums	6,783	-	-	-	-	-	-	-	6,783
I031709	Commercial Minimums	4,590	-	-	-	-	-	-	-	4,590
I031710	Industrial Minimums	1,530	-	-	-	-	-	-	-	1,530
I031711	UV Minimums	28,050	-	-	-	-	-	-	-	28,050
I031712	Penalty on Rates	<i>Interest at 11%</i>	-	-	-	-	-	9,200	-	9,200
I031713	Interest on Instalments	<i>Interest on installments at 5.5%</i>	-	-	-	-	-	1,800	-	1,800
I031714	Instalment Charges	-	-	-	600	-	-	-	-	600
I031730	Ex Gratia Rates	<i>Payment made by CBH - % increase in rate in the \$</i>	3,394	-	-	-	-	-	-	3,394
I031731	ESL Admin Grant	<i>Received for administering the ESL program through rates</i>	-	-	-	-	4,000	-	-	4,000
I031732	Rate Enquiry Charges	-	-	-	600	-	-	-	-	600
I031733	Interim Rates	-	-	-	-	-	-	-	-	-
<b>Total I031 - Rates</b>		<b>1,706,538</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>4,000</b>	<b>11,000</b>	<b>-</b>	<b>1,722,738</b>
<b>I032 - GP Grant</b>										
I032010	LGGC General Purpose Grant	<i>Federal funding received through the State's Grants Commission.</i>	-	242,289	-	-	-	-	-	242,289
I032015	LGGC Local Roads Grant		-	244,114	-	-	-	-	-	244,114
I032020	Special Project Bridge Money		-	90,000	-	-	-	-	-	90,000
<b>Total I032 - GP Grant</b>		<b>-</b>	<b>-</b>	<b>576,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>576,403</b>
<b>I033 - Investing</b>										
I033010	Interest on Muni Fund	-	-	-	-	-	-	22,000	-	22,000
I033020	Credit Card Surcharge	-	-	-	800	-	-	-	-	800
I033015	Interest on Reserve Fund	-	-	-	-	-	-	31,619	-	31,619
<b>Total I033 - Investing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>53,619</b>	<b>-</b>	<b>54,419</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>		<b>1,706,538</b>	<b>-</b>	<b>576,403</b>	<b>2,000</b>	<b>-</b>	<b>4,000</b>	<b>64,619</b>	<b>-</b>	<b>2,353,560</b>
<b>I04 - GOVERNANCE</b>										
<b>I041 - Members</b>										
I041320	Contrib. & Reimb.	-	-	-	-	-	-	-	-	-
<b>Total I041 - Members</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>I043 - Other Governance</b>										
I043003	Contrib. & Reimb.	<i>Contributions to public relation events</i>	-	-	-	500	-	-	-	500
<b>Total I043 - Other Governance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>Total I04 - GOVERNANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>										
<b>I051 - Fire Prevention</b>										
I051010 - ESL	<i>Grant received to cover expenses for brigades including insurance and maintenance of equipment, protective clothing, etc</i>	-	-	38,500	-	-	-	-	-	38,500
I051115 - Sale of Fire Maps		-	-	-	-	-	-	-	-	-
I051120 - Fire Other	<i>Grant for mitigation works around bridges</i>			5,000						5,000
<b>Total I051 - Fire Prevention</b>		-	-	43,500	-	-	-	-	-	43,500
<b>I052 - Animal Control</b>										
<b>I052110 - Fines and Penalties</b>										
I052120 - Dog Reg. Fees		-	-	-	500	-	-	-	-	500
I052130 - Cat Reg. Fees		-	-	-	100	-	-	-	-	100
<b>Total I052 - Animal Control</b>		-	-	-	600	-	-	-	-	600
<b>I053 - Community Safety</b>										
I053020 - Community Safety Grants		-	-	-	-	-	-	-	-	-
<b>Total I053 - Community Safety</b>		-	-	-	-	-	-	-	-	-
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>		-	-	43,500	600	-	-	-	-	44,100
<b>I06 - EDUCATION &amp; WELFARE</b>										
<b>I061 - Aged and Disabled</b>										
I061011 - Seniors Meals Project	<i>Sale of meals</i>	-	-	-	18,000	-	-	-	-	18,000
<b>Total I062 - Education</b>		-	-	-	18,000	-	-	-	-	18,000
<b>I063 - Welfare</b>										
I063010 - Westcare Income		-	-	-	-	-	-	-	-	-
I063015 - Welfare Other Contributions		-	-	-	-	-	-	-	-	-
I063016 - Youth Collaboration		-	-	-	-	-	-	-	-	-
<b>Total I063 - Welfare</b>		-	-	-	-	-	-	-	-	-
<b>I064 - Care of Families and Children</b>										
I064015 - Kids Central - Childcare Fees	<i>Childcare Centre related</i>			8,500	17,500					26,000
I064010 - Kids Central - Other - Memberships and Activities	<i>Memberships and activities</i>	-	-	-	500	-	-	-	-	500
<b>Total I063 - Welfare</b>		-	-	8,500	18,000	-	-	-	-	26,500
<b>Total I06 - EDUCATION &amp; WELFARE</b>		-	-	8,500	36,000	-	-	-	-	44,500

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I07 - HEALTH</b>										
<b>I071 - Admin. &amp; Inspections</b>										
	I071115 · Health Licences	-	-	-	200	-	-	-	-	200
	<b>Total I071 · Admin. &amp; Inspections</b>	-	-	-	200	-	-	-	-	200
<b>I073 - Other</b>										
	I073110 · HRC Contribution	-	-	-	-	-	540	-	-	540
	I073120 · UGS Contribution	-	-	-	-	-	4,960	-	-	4,960
	<b>Total I073 · Other</b>	-	-	-	-	-	5,500	-	-	5,500
	<b>Total I07 · HEALTH</b>	-	-	-	200	-	5,500	-	-	5,700
<b>I09 - HOUSING</b>										
<b>I091 - Community Housing</b>										
	I091105 · Lease from GROH Housing	-	-	-	64,607	-	-	-	-	64,607
	I091110 · Rent Joint V Housing Duplexes	-	-	-	37,570	-	-	-	-	37,570
	I091111 · Rent Staff Houses Tenanted by Non Staff	-	-	-	14,612	-	-	-	-	14,612
	I091118 · Community Housing Reimbursements	-	-	-	-	-	-	-	-	-
	I091120 · West Arthur Cottage Homes Income	-	-	-	-	-	2,937	13,618	-	16,555
	<b>Total I091 · Community Housing</b>	-	-	-	116,789	-	2,937	13,618	-	133,344
	<b>Total I09 · HOUSING</b>	-	-	-	116,789	-	2,937	13,618	-	133,344
<b>I10 - COMMUNITY AMENITIES</b>										
<b>I101 - General Refuse</b>										
	I101110 · Domestic Refuse Fees	-	-	-	28,270	-	-	-	-	28,270
	<b>Total I101 · General Refuse</b>	-	-	-	28,270	-	-	-	-	28,270
<b>I102 - Other Sanitation</b>										
	I102110 · Commercial Refuse Fees	-	-	-	16,830	-	-	-	-	16,830
	I102120 · DrumMuster Contributions	-	-	-	-	-	500	-	-	500
	I102160 · Sale of recycling/metal	-	-	-	-	-	1,000	-	-	1,000
	<b>Total I102 · Other Sanitation</b>	-	-	-	16,830	-	1,500	-	-	18,330
<b>I103 - Protection of Environment</b>										
	I103400 · Landcare Project Income	-	-	-	-	-	-	-	-	-
	<b>Total I103 · Protection of Environment</b>	-	-	-	-	-	-	-	-	-
<b>I106 - Town Planning</b>										
	I106390 · Contributions & Reimbursements	-	-	-	500	-	-	-	-	500
	<b>Total I106 · Town Planning</b>	-	-	-	500	-	-	-	-	500
<b>I107 - Other Community Amenities</b>										
	I107140 · Cemetery Charges	-	-	-	1,500	-	-	-	-	1,500
	I107145 · Septic Tank Charges	-	-	-	200	-	-	-	-	200
	I107150 · Townscape Projects	-	-	-	-	-	-	-	-	-
	<b>Total I107 · Other Community Amenities</b>	-	-	-	1,700	-	-	-	-	1,700
	<b>Total I10 · COMMUNITY AMENITIES</b>	-	-	-	47,300	-	1,500	-	-	48,800

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I11 · RECREATION &amp; CULTURE</b>										
<b>I111 · Public Halls</b>										
I111110 · Hall Hire Fees		-		-	200	-		-		200
I111120 · Public Halls - Other		-	-	-	-			-		-
<b>Total I111 · Public Halls</b>		-	-	-	200	-	-	-		200
<b>I112 · Swimming Areas</b>										
I112110 · Swimming Pool Income	<i>Annual membership and gate takings;</i>	-			8,300	-	-	-		8,300
I112120 · Lake Towerrinning Income		-			-	-		-		-
<b>Total I112 · Swimming Areas</b>		-		-	8,300	-	-	-		8,300
<b>I113 · Other Recreation</b>										
I113110 · Contributions & Donations	<i>\$15,000 contrib DSCC reserve, \$3,000 Arthur River Reserve Contribution, DDSC Insurance and garden \$4500,</i>	-	65,000	-	-		23,000	-		88,000
I113140 · Community Gym	<i>Gym fundraising and memberships</i>	-	-	-	3,000		-	-		3,000
<b>Total I113 · Other Recreation</b>		-	65,000	-	3,000	-	23,000	-	-	91,000
<b>I116 · Heritage</b>										
I116110 · Sale of History Books		-		-	50		-	-		50
I116111 · Historical Projects Income -	<i>Grant for museum</i>		20,000	-						20,000
<b>Total I116 · Heritage</b>		-	20,000	-	50		-	-		20,050
<b>I117 · Other Culture</b>										
I117110 · Grants & Contributions		-		-	-			-		-
I117112 · Cultural Events Other		-		-	-			-		-
I117120 · The Shed - Shire Income	<i>Not groups own membership or fundraising.</i>	-		-	-			-		-
<b>Total I117 · Other Culture</b>		-	-	-	-		-	-		-
<b>Total I11 · RECREATION &amp; CULTURE</b>		-	85,000	-	11,550	-	23,000	-		119,550



	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I12 - TRANSPORT</b>										
<b>I121 - Construction</b>										
I121020 · Direct Road Grants	<i>Grant recived from Main Roads based on road lengths</i>	-		125,536	-	-		-		125,536
I121030 · Roads to Recovery Grants	<i>Federal grant received for specific works. Tied</i>	-	329,877	-	-	-		-		329,877
I121040 · Other Road Funding		-		-	-	-		-		-
I121050 · RRG Project Grants	<i>Received from Main Roads for 2/3 funding on significant roads.</i>	-	344,487	-	-	-		-		344,487
I121050 Commodity Route Funding	<i>Additional grant in 2019/20 for Trigwell Bridge Road</i>	-	244,384	-	-	-		-		244,384
<b>Total I121 · Construction</b>		-	918,748	125,536	-	-	-	-	-	1,044,284
<b>I122 - Maintenance</b>										
I122020 · Crossover Income		-		-	-	-		-		-
I122040 · Storm Damage Funding		-		-	-	-		-		-
<b>Total I122 · Maintenance</b>		-		-	-	-	-	-		-
<b>I123 - Purchase Road Plant</b>										
I123040 · Profit on Sale of Assets		-		-	-	-		-	16,045	16,045
<b>Total I123 · Purchase Road Plant</b>		-		-	-	-	-	-	16,045	16,045
<b>Total I12 · TRANSPORT</b>		-	918,748	125,536	-	-	-	-	16,045	1,060,329
<b>I13 - ECONOMIC SERVICES</b>										
<b>I132 - Tourism/Area Promotion</b>										
I132110 Grants and Contributions	<i>Contribution towards Astro Tourism costs</i>	-		-	-	1,500		-		1,500
I132040 Caravan Park Income		-		-	25,000	-		-		25,000
<b>Total I132 · Tourism/Area Promotion</b>		-	-	-	25,000	1,500	-	-		26,500
<b>I133 - Building Control</b>										
I133110 · Building Permit Fees		-		-	1,200	-		-		1,200
I133120 · BRB Collection Fee		-		-		-		-		-
I133130 · BCITF Collection Fee		-		-		-		-		-
<b>Total I133 · Building Control</b>		-		-	1,200	-	-	-		1,200
<b>I134 - Public Utilities</b>										
I134110 · Duranillin Water Service Fee		-		-	480	-		-		480
I134120 · Duranillin Water Water Charge		-		-	720	-		-		720
I134140 · Grants & Reimbursements	<i>Kylie Dam project Dep of Water \$53,911,</i>		53,911	-						53,911
I134130 · Sale of Water - Standpipes		-		-	11,750	-		-		11,750
<b>Total I134 · Public Utilities</b>		-	53,911	-	12,950	-	-	-		66,861
<b>I139 - Economic Development</b>										
I139110 · Contrib and Reimb		-		-	-	-		-		-
<b>Total I139 · Economic Development</b>		-		-	-	-	-	-		-
<b>Total I13 · ECONOMIC SERVICES</b>		-	53,911	-	39,150	1,500	-	-	-	94,561

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I14 · OTHER PROPERTY &amp; SERVICES</b>										
<b>I141 · Private Works</b>										
I141035 · New Series AW Plates	<i>Any income is transferred to heritage reserve.</i>	-	-	-	300	-	-	-	-	300
I141110 · Private Works Charges		-	-	-	12,000	-	-	-	-	12,000
I141120 · Online Licensing Commission	<i>Admin service</i>	-	-	-	7,500	-	-	-	-	7,500
I141130 · Vehicle Examination	<i>Carried out by Peter Lutz on HV</i>	-	-	-	13,000	-	-	-	-	13,000
I141 · Private Works - Other		-	-	-	-	-	-	-	-	-
<b>Total I141 · Private Works</b>		-	-	-	32,800	-	-	-	-	32,800
<b>I143 · Works Overheads</b>										
I143100 · Staff Housing Contribution	<i>Rental and reimbursements of staff houses</i>	-	-	-	11,837	-	-	-	-	11,837
I143101 · Reimbursements	<i>Uniform and other</i>	-	-	-	-	-	2,000	-	-	2,000
<b>Total I143 · Works Overheads</b>		-	-	-	11,837	-	2,000	-	-	13,837
<b>I144 · Plant Operation Costs</b>										
I144050 · Diesel Rebate		-	-	-	-	-	34,000	-	-	34,000
I144055 · Insurance Claim/Refund		-	-	-	-	-	-	-	-	-
I144058 · Plant Reimbursement		-	-	-	-	-	800	-	-	800
I144056 · Staff Vehicle Contribution	<i>Deducted from payroll for senior staff</i>	-	-	-	-	-	2,860	-	-	2,860
<b>Total I144 · Plant Operation Costs</b>		-	-	-	-	-	37,660	-	-	37,660
<b>I146 · Salaries Control</b>										
I146110 · Reimb. - Workers Comp.		-	-	-	-	-	-	-	-	-
<b>Total I146 · Salaries Control</b>		-	-	-	-	-	-	-	-	-
<b>I147 · Business Unit</b>										
I147120 · The Shed	<i>Shed memberships and donations. Own source funding.</i>	-	-	-	1,000	-	-	-	-	1,000
<b>Total I147 · Business Unit</b>		-	-	-	1,000	-	-	-	-	1,000
<b>Total I14 · OTHER PROPERTY &amp; SERVICES</b>		-	-	-	45,637	-	39,660	-	-	85,297
<b>TOTAL INCOME</b>		1,706,538	1,057,659	753,939	299,226	2,000	76,597	78,237	16,045	3,990,241

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E03 · GENERAL PURPOSE FUNDING.</b>										
<b>E031 · Rates</b>										
E031530 · Rates	16,500		-	8,003	-	-	9,570			34,073
E031535 · Provision for Doubtful Debts										-
E031537 · Valuation Expenses	-		-		-	-	-			-
E031540 · Rates Refund Account										-
<b>Total E031 · Rates</b>	<b>16,500</b>		<b>-</b>	<b>8,003</b>	<b>-</b>	<b>-</b>	<b>9,570</b>	<b>-</b>	<b>-</b>	<b>34,073</b>
<b>E032 · Other General Purpose Funding</b>										
E032010 · GP Grant	500		-	243	-	-	290			1,033
E032020 · Investing	1,000		-	485	-	-	580			2,065
<b>Total E032 · Other General Purpose Funding</b>	<b>1,500</b>		<b>-</b>	<b>728</b>	<b>-</b>	<b>-</b>	<b>870</b>	<b>-</b>	<b>-</b>	<b>3,098</b>
<b>Total E03 · GENERAL PURPOSE FUNDING.</b>	<b>18,000</b>		<b>-</b>	<b>8,730</b>	<b>-</b>	<b>-</b>	<b>10,440</b>	<b>-</b>	<b>-</b>	<b>37,170</b>
<b>E04 · GOVERNANCE.</b>										
<b>E041 · Members</b>										
E041001 · Council & Comm Meetings	35,000		-	16,975	-	-	21,044			73,019
E041002 · Council Office Maintenance			1,500	728			-			2,228
E041004 · Sitting Fees	-		-	-	-	-	-			-
E041007 · Members Travelling	-		-	-	-	-	-			-
E041008 · Communications Allowance	-		-	-	-	-	-			-
E041009 · Members of Council General	10,000		-	4,850	-	-	5,800			20,650
E041017 · Councillors Training	-		-	-	-	-	-			-
E041018 · Members Conference Expenses	-		-	-	-	-	-			-
E041020 · Presidential Allowance	-		-	-	-	-	-			-
E041100 · Depreciation Council Chambers	-		-	-	-	-	-			-
E041 · Members - Other	-		-	-	-	-	-			-
<b>Total E041 · Members</b>	<b>45,000</b>		<b>1,500</b>	<b>22,553</b>	<b>-</b>	<b>-</b>	<b>26,844</b>	<b>-</b>	<b>-</b>	<b>95,897</b>
<b>E042 · Members Other</b>										
E042002 · Elections	8,000		-	3,880	-	-	4,640			16,520
<b>Total E042 · Members Other</b>	<b>8,000</b>		<b>-</b>	<b>3,880</b>	<b>-</b>	<b>-</b>	<b>4,640</b>	<b>-</b>	<b>-</b>	<b>16,520</b>

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E03 - GENERAL PURPOSE FUNDING.</b>									
<b>E031 - Rates</b>									
E031530 - Rates	-		12,000	-	-		-	12,000	46,073
E031535 - Provision for Doubtful Debts						7,500		7,500	7,500
E031537 - Valuation Expenses	-		8,000	-	-		-	8,000	8,000
E031540 - Rates Refund Account								-	-
<b>Total E031 - Rates</b>	-		20,000	-	-	7,500	-	27,500	61,573
<b>E032 - Other General Purpose Funding</b>									
E032010 - GP Grant	-		-	-	-		-	-	1,033
E032020 - Investing	-		6,500	-	-		-	6,500	8,565
<b>Total E032 - Other General Purpose Funding</b>	-		6,500	-	-		-	6,500	9,598
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	-		26,500	-	-	7,500	-	34,000	71,170
<b>E04 - GOVERNANCE.</b>									
<b>E041 - Members</b>									
E041001 - Council & Comm Meetings	-		2,550	-	-		-	2,550	75,569
E041002 - Council Office Maintenance			500	2,320				2,820	5,048
E041004 - Sitting Fees	-			-	-	8,464	-	8,464	8,464
E041007 - Members Travelling	-			-	-	2,775	-	2,775	2,775
E041008 - Communications Allowance	-			-	-	3,500	-	3,500	3,500
E041009 - Members of Council General	-		250	3,853	-		-	4,103	24,753
E041017 - Councillors Training	-		4,500	-	-		-	4,500	4,500
E041018 - Members Conference Expenses	-		1,500	-	-		-	1,500	1,500
E041020 - Presidential Allowance	-		-	-	-	3,761	-	3,761	3,761
E041100 - Depreciation Council Chambers	-		-	-	-		-	-	-
E041 - Members - Other	-		-	-	-		-	-	-
<b>Total E041 - Members</b>	-		9,300	6,173	-	18,500	-	33,973	129,870
<b>E042 - Members Other</b>									
E042002 - Elections	-		4,000	-	-		-	4,000	20,520
<b>Total E042 - Members Other</b>	-		4,000	-	-		-	4,000	20,520

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E043 · Other Governance</b>										
E043003 · Corporate Planning	10,000		500	5,093	-	-	5,853			21,446
E043004 · Annual Reports/Electors Meeting	1,000		-	485	-	-	580			2,065
E043006 · Public Relations & Civic Funct.	13,000		800	6,693	-	-	7,540			28,033
E043007 · Budget	10,000		-	4,850	-	-	5,800			20,650
E043009 · Policy & Local Laws	6,000		-	2,910	-	-	3,480			12,390
E043010 · Compliance	12,000		-	5,820	-	-	6,960			24,780
E043011 · Audit Fees	-		-	-	-	-	-			-
E043013 · Financial Reporting	11,100		-	5,384	-	-	6,438			22,922
E043015 · Other Governance	6,017		-	2,918	-	-	3,490			12,425
E043020 · VROC & Regional Collaboration	3,000			1,455			1,740			6,195
<b>Total E043 · Other Governance</b>	<b>72,117</b>	<b>-</b>	<b>1,300</b>	<b>35,607</b>	<b>-</b>	<b>-</b>	<b>41,881</b>	<b>-</b>	<b>-</b>	<b>150,905</b>
<b>Total E04 · GOVERNANCE.</b>	<b>125,117</b>	<b>-</b>	<b>2,800</b>	<b>62,040</b>	<b>-</b>	<b>-</b>	<b>73,365</b>	<b>-</b>	<b>-</b>	<b>263,322</b>
<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>										
<b>E051 · Fire Prevention</b>										
E051010 · Bush Fire Advisory Brigades - non ESL	4,000		200	2,037	-	-	2,320	-		8,557
E051015 · Fire Brigades - ESL	-		-	-	-	-	-			-
E051016 · Bushfire Mitigation - Funded	-		1,935	938	1,303	800	-			4,976
E051017 · Bushfire Mitigation - Unfunded	1,000		300	631	-	-	580			2,511
E051020 · Control Other	6,000	-	6,000	5,820	500	500	3,480			22,300
E051120 Loss of Disposal of Assets				-					-	-
E051100 · Depreciation Fire Control	-		-	-	-	-	-	42,982		42,982
<b>Total E051 · Fire Prevention</b>	<b>11,000</b>	<b>-</b>	<b>8,435</b>	<b>9,426</b>	<b>1,803</b>	<b>1,300</b>	<b>6,380</b>	<b>42,982</b>	<b>-</b>	<b>81,326</b>

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E043 · Other Governance</b>									
E043003 · Corporate Planning	-		6,000	-	-	-	-	6,000	27,446
E043004 · Annual Reports/Electors Meeting	-			-	-	-	-	-	2,065
E043006 · Public Relations & Civic Funct.	-		6,000	-	-	-	-	6,000	34,033
E043007 · Budget	-			-	-	-	-	-	20,650
E043009 · Policy & Local Laws	-			-	-	-	-	-	12,390
E043010 · Compliance	-		2,000	-	-	-	-	2,000	26,780
E043011 · Audit Fees	-		30,000	-	-	-	-	30,000	30,000
E043013 · Financial Reporting	-			-	-	-	-	-	22,922
E043015 · Other Governance	-		13,000	-	-	-	-	13,000	25,425
E043020 · VROC & Regional Collaboration			7,000					7,000	13,195
<b>Total E043 · Other Governance</b>	-	-	64,000	-	-	-	-	64,000	214,905
<b>Total E04 · GOVERNANCE.</b>	-	-	77,300	6,173	-	18,500	-	101,973	365,295
<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>									
<b>E051 · Fire Prevention</b>									
E051010 · Bush Fire Advisory Brigades - non ESL	-		1,500	-	-	-	-	1,500	10,057
E051015 · Fire Brigades - ESL	-		19,000	19,925	-	-	900	39,825	39,825
E051016 · Bushfire Mitigation - Funded	-		500					500	5,476
E051017 · Bushfire Mitigation - Unfunded	-							-	2,511
E051020 · Control Other	-		4,500	-	-	-	-	4,500	26,800
E051120 Loss of Disposal of Assets									-
E051100 · Depreciation Fire Control	-		-	-	-	-	-	-	42,982
<b>Total E051 · Fire Prevention</b>	-	-	25,500	19,925	-	-	900	46,325	127,651

Description		Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E052 · Animal Control</b>											
E052010 · Animal Control Expenses	<i>Dog and cat control or wandering stock - generally ranger associated works.</i>	2,000		100	1,019	-	-	1,160			4,279
<b>Total E052 · Animal Control</b>		2,000		100	1,019	-	-	1,160	-	-	4,279
<b>E053 · Other</b>											
E053010 · LEMC	<i>Local Emergency Management Committee - Plans, meetings, etc.</i>	5,000		-	2,425	-	-	2,900			10,325
E053015 · Enforcement of Local Laws		-		-	-	-	-	-			-
E053020 · Crime Prevention & Safety		-		-	-	-	-	-			-
<b>Total E053 · Other</b>		5,000	-	-	2,425	-	-	2,900	-	-	10,325
<b>Total E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>		18,000	-	8,535	12,869	1,803	1,300	10,440	42,982	-	95,929
<b>E06 · EDUCATION &amp; WELFARE.</b>											
<b>E061 · Aged and Disabled</b>											
E061010 · Senior Citizens Services	<i>Seniors activities such as funding bus to Bunbury, music for dance etc.</i>	3,000	-	-	1,455			1,740			6,195
E061011 · Senior Meal Service	<i>Coordinator and supplies for meal service.</i>	5,600									5,600
<b>Total E061 · Aged and Disabled</b>		8,600	-	-	1,455	-	-	1,740	-	-	11,795
<b>E062 · Education</b>											
E062010 · School Bus Routes	<i>Works on the road for school bus purposes i.e. turn around bays, discussions with operators, discussion with schools, completion of paper work</i>	150		500	315	400	400	87			1,852
E062020 · Other Education	<i>Donated works, donated books, supporting high school education for districts youth</i>	500		3,000	1,698	-	-	290			5,488
E062030 · Community Training & Development	<i>Courses in relation to running committees and good governance, assisting with getting courses at the shed or CRC that relate to community education etc.</i>	400		-	194	-	-	232			826
<b>Total E062 · Education</b>		1,050		3,500	2,207	400	400	609	-	-	8,166
<b>E063 · Welfare</b>											
E063010 · Westcare		-		-	-	-	-	-			-
E063015 · Westcare Shire Costs		150		-	73	-	-	87			310
E063018 · Youth Services	<i>Events or activities for youth and children</i>	1,000		-	485	-	-	580	-	-	2,065
E063020 · Welfare Other	<i>SOYF, Southern Agcare \$500, PATS \$500</i>	800		-	388	-	-	464			1,652
<b>Total E063 · Welfare</b>		1,950	-	-	946	-	-	1,131	-	-	4,027
<b>E064 · Care of Families and Children</b>											
E064010 · Care of Families and Children	<i>Care to families, Shire sponsored</i>	800			388			464			1,652
E064012 · Kids Central: Shire	<i>Shire staff assisting Kids Central</i>	7,500		500	3,880			4,350			16,230
E064016 · Kids Central: Grants	<i>Kids Central grants</i>		-								-
E064014 · Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>		-								-
E064015 · Kids Central Childcare Employee insurance											
E064015 · Kids Central: Childcare	<i>Kids Central service costs</i>	-	26,043					-	-		26,043
<b>Total E064 · Care of Families and Children</b>		8,300	26,043	500	4,268	-	-	4,814	-	-	43,925
<b>Total E06 · EDUCATION &amp; WELFARE.</b>		19,900	26,043	4,000	8,876	400	400	8,294	-	-	67,913

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E052 · Animal Control</b>										
E052010 · Animal Control Expenses	<i>Dog and cat control or wandering stock - generally ranger associated works.</i>	-		3,000	-	-	-	-	3,000	7,279
<b>Total E052 · Animal Control</b>		-		3,000	-	-	-	-	3,000	7,279
<b>E053 · Other</b>										
E053010 · LEMC	<i>Local Emergency Management Committee - Plans, meetings, etc.</i>	-		500	-	-	-	-	500	10,825
E053015 · Enforcement of Local Laws		-		-	-	-	-	-	-	-
E053020 · Crime Prevention & Safety		-		-	-	-	-	-	-	-
<b>Total E053 · Other</b>		-		500	-	-	-	-	500	10,825
<b>Total E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>		-	-	29,000	19,925	-	-	900	49,825	145,754
<b>E06 · EDUCATION &amp; WELFARE.</b>										
<b>E061 · Aged and Disabled</b>										
E061010 · Senior Citizens Services	<i>Seniors activities such as funding bus to Bunbury, music for dance etc.</i>			1,500					1,500	7,695
E061011 · Senior Meal Service	<i>Coordinator and supplies for meal service.</i>			13,000					13,000	18,600
<b>Total E061 · Aged and Disabled</b>		-	-	14,500	-	-	-	-	14,500	26,295
<b>E062 · Education</b>										
E062010 · School Bus Routes	<i>Works on the road for school bus purposes i.e. turn around bays, discussions with operators, discussion with schools, completion of paper work</i>	-			-	-	-	-	-	1,852
E062020 · Other Education	<i>Donated works, donated books, supporting high school education for districts youth</i>	-		100	-	-	-	-	100	5,588
E062030 · Community Training & Development	<i>Courses in relation to running committees and good governance, assisting with getting courses at the shed or CRC that relate to community education etc.</i>	-		-	-	-	-	-	-	826
<b>Total E062 · Education</b>		-		100	-	-	-	-	100	8,266
<b>E063 · Welfare</b>										
E063010 · Westcare		-				-		-	-	-
E063015 · Westcare Shire Costs		-		-	-	-	-	-	-	310
E063018 · Youth Services	<i>Events or activities for youth and children</i>	-	-	1,500					1,500	3,565
E063020 · Welfare Other	<i>SOYF, Souhern Agcare \$500, PATS \$500</i>	-		1,500	-	-	-	-	1,500	3,152
<b>Total E063 · Welfare</b>		-		3,000	-	-	-	-	3,000	7,027
<b>E064 · Care of Families and Children</b>										
E064010 - Care of Families and Children	<i>Care to families, Shire sponsored</i>			-					-	1,652
E064012 - Kids Central: Shire	<i>Shire staff assisting Kids Central</i>			-					-	16,230
E064016 - Kids Central: Grants	<i>Kids Central grants</i>			-					-	-
E064014 - Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>			1,000					1,000	1,000
E064015 - Kids Central Childcare Employee insurance			700						700	700
E064015 - Kids Central: Childcare	<i>Kids Central service costs</i>		5,300	4,000					9,300	35,343
<b>Total E064 · Care of Families and Children</b>		-	6,000	5,000	-	-	-	-	11,000	54,925
<b>Total E06 · EDUCATION &amp; WELFARE.</b>		-	6,000	22,600	-	-	-	-	28,600	96,513



Description		Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E07 · HEALTH.</b>											
<b>E072 · Preventative Services</b>											
E072010 · Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	200		-	97	-	-	116			413
E072025 · Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	150		3,000	1,528	-	-	87			4,765
<b>Total E072 · Preventative Services</b>		350		3,000	1,625	-	-	203	-	-	5,178
<b>E073 · Other</b>											
E073010 · Health Resource Centre	<i>Cost of maintaining the HRC building</i>	3,000		17,000	9,700	-	-	1,740	38,071		69,511
E073020 · Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	1,500		-	728	-	-	870			3,098
E073930 · Ambulance Services	<i>Donated services</i>			100	49						149
E073900 · Depreciation	<i>Depreciation of HRC</i>	-		-	-	-	-	-			-
<b>Total E073 · Other</b>		4,500		17,100	10,476	-	-	2,610	38,071	-	72,757
<b>Total E07 · HEALTH.</b>		4,850		20,100	12,101	-	-	2,813	38,071	-	77,935
<b>E09 · HOUSING.</b>											
<b>E091 · Community Housing</b>											
E091010 · GEHA Housing Mtce		155		2,000	1,045	-	-	90			3,290
E091030 · Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	3,500		6,000	4,608		-	2,030			16,138
E091040 · West Arthur Cottage Homes	<i>construction only</i>	200		1,500	825	5,000	5,000	116			12,641
E091060 · Housing Other	<i>Enquiries for more housing, costing options</i>	1,000		-	485		-	580	19,425	-	21,490
E091111 · Non Staff use of Staff Housing	<i>Staff housng being rented by non staff.</i>	300		3,000	1,601			174			5,075
E091100 · Depreciation		-		-	-	-	-	-			-
<b>Total E091 · Community Housing</b>		5,155		12,500	8,563	5,000	5,000	2,990	19,425	-	58,633
<b>Total E09 · HOUSING.</b>		5,155		12,500	8,563	5,000	5,000	2,990	19,425	-	58,633

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E07 - HEALTH.</b>										
<b>E072 - Preventative Services</b>										
E072010 - Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	-		8,000	-	-	-	-	8,000	8,413
E072025 - Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	-		500	-	-	-	-	500	5,265
<b>Total E072 - Preventative Services</b>		-		8,500	-	-	-	-	8,500	13,678
<b>E073 - Other</b>										
E073010 - Health Resource Centre	<i>Cost of maintaining the HRC building</i>	-		12,000	5,160	-	-	9,000	26,160	95,671
E073020 - Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	-		17,000	-	-	-	-	17,000	20,098
E073930 - Ambulance Services	<i>Donated services</i>								-	149
E073900 - Depreciation	<i>Depreciation of HRC</i>	-		-	-	-	-	-	-	-
<b>Total E073 - Other</b>		-		29,000	5,160	-	-	9,000	43,160	115,917
<b>Total E07 - HEALTH.</b>		-		37,500	5,160	-	-	9,000	51,660	129,595
<b>E09 - HOUSING.</b>										
<b>E091 - Community Housing</b>										
E091010 - GEHA Housing Mtce		-		2,000	1,867	17,276	-	800	21,943	25,233
E091030 - Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	-		11,000	2,798		-	4,700	18,498	34,636
E091040 - West Arthur Cottage Homes	<i>construction only</i>			2,937	-	13,618			16,555	29,196
E091060 - Housing Other	<i>Enquiries for more housing, costing options</i>	-		-	-	-	-	-	-	21,490
E091111 - Non Staff use of Staff Housing	<i>Staff housng being rented by non staff.</i>			4,000	800			2,000	6,800	11,875
E091100 - Depreciation		-		-	-	-	-	-	-	-
<b>Total E091 - Community Housing</b>		-		19,937	5,465	30,894	-	7,500	63,796	122,429
<b>Total E09 - HOUSING.</b>		-	-	19,937	5,465	30,894	-	7,500	63,796	122,429

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E10 - COMMUNITY AMENITIES.</b>										
<b>E101 - General Refuse</b>										
E101020 - Domestic Refuse	<i>Refuse contractor only</i>	-	-	-	-	-	-	-	-	-
E101030 - Refuse Site Mtce	<i>Maintenance at Darkan and Dura refuse sites</i>	7,000		25,000	15,520	4,000	4,000	4,060	-	59,580
E101040 - Recycling	<i>Recycling for the district</i>	-		300	146	-	-	-	-	446
E101050 - Waste Oil	<i>Waste Oil facility</i>				-		-	-	-	-
<b>Total E101 - General Refuse</b>		7,000		25,300	15,666	4,000	4,000	4,060	-	60,026
<b>E102 - Other Sanitation</b>										
E102020 - Commercial Refuse	<i>Refuse contractor only</i>	-		-	-	-	-	-	-	-
E102030 - Streets Refuse	<i>Emptying street bins</i>	-		300	146	-	-	-	-	446
E102040 - DrumMuster	<i>All costs associated with Drummuster program</i>	200		700	437		116			1,453
E102050 - Tidy Towns	<i>Entry to tidy towns competition - not works wages. Officer time association with application.</i>	-		-	-	-	-	-		-
E102060 - Clean Up Australia Day etc.	<i>Works staff time associated with assisting community clean ups.</i>	-		-	-		-			-
	<i>Kerbside collection service on as needs basis</i>				-		-			-
E102070 - Urban Stormwater Drainage	<i>Darkan and Dura townsite - drainage works in streets.</i>	200		500	340		116	11,319		12,475
<b>Total E102 - Other Sanitation</b>		400	-	1,500	922	-	232	11,319	-	14,373
<b>E103 - Protection of Environment</b>										
E103020 - Protection of Environment	<i>Environmental issues etc.</i>	494		-	240	-	287			1,020
E103030 - Landcare Officer Employee Costs	<i>43 hours/month - BBG (\$15,000 funded from reserve)</i>			-	-		-			-
E103032 - Landcare office, admin and community engagement					-		-			-
E103050 - Reserve Management	<i>Shire reserves - conservation - not recreation reserves or declared weed control</i>	400		300	340		232			1,272
E103101 - Landcare Officer supervision		1,500		-	728	-	870			3,098
E103400 - Landcare Project Expenses										-
E103120 - Feral Pig Program		-			-		-			-
<b>Total E103 - Protection of Environment</b>		2,394	-	300	1,307	-	1,389	-	-	5,389
<b>E106 - Town Planning</b>										
E106020 - Town Planning Services	<i>Planning enquires, applications, and review of Town Planning Scheme,</i>	6,500		-	3,153	-	3,770			13,423
<b>Total E106 - Town Planning</b>		6,500		-	3,153	-	3,770	-	-	13,423
<b>E107 - Other</b>										
E107020 - Public Conveniences	<i>Public toilets not part of a public facility i.e. Railway Reserve</i>	300		20,000	9,846		174	-		30,320
E107030 - Cemeteries	<i>Potentially contribution to niche wall or identifying unmarked graves at Arthur River.</i>	3,000		7,000	4,850	1,500	1,300	1,740	-	19,390
E107040 - Townscape	<i>Only for purchase and maintained to town seating, new planter boxes, banners and poles - not gardens.</i>	300		-	146		174	-		620
E107050 - Other Community Amenities		50		-	24	-	29	4,704		4,807
<b>Total E107 - Other</b>		3,650	-	27,000	14,865	1,500	1,300	2,117	4,704	55,136
<b>Total E10 - COMMUNITY AMENITIES.</b>		19,944	-	54,100	35,911	5,500	5,300	11,568	16,023	148,346

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E10 - COMMUNITY AMENITIES.</b>									
<b>E101 - General Refuse</b>									-
E101020 - Domestic Refuse			20,000	-	-	-	-	20,000	20,000
E101030 - Refuse Site Mtce			11,500	799	-	-	-	12,299	71,879
E101040 - Recycling			24,000	-	-	-	-	24,000	24,446
E101050 - Waste Oil			1,000	22	-	-	-	1,022	1,022
<b>Total E101 - General Refuse</b>			56,500	821	-	-	-	57,321	117,347
<b>E102 - Other Sanitation</b>									
E102020 - Commercial Refuse			11,000	-	-	-	-	11,000	11,000
E102030 - Streets Refuse			2,500	-	-	-	-	2,500	2,946
E102040 - DrumMuster				-	-	-	-	-	1,453
E102050 - Tidy Towns				-	-	-	-	-	-
E102060 - Clean Up Australia Day etc.				-	-	-	-	-	-
				-	-	-	-	-	-
E102070 - Urban Stormwater Drainage			500	-	-	-	-	500	12,975
<b>Total E102 - Other Sanitation</b>			14,000	-	-	-	-	14,000	28,373
<b>E103 - Protection of Environment</b>									
E103020 - Protection of Environment			500	-	-	-	-	500	1,520
E103030 - Landcare Officer Employee Costs			25,000	-	-	-	-	25,000	25,000
E103032 - Landcare office, admin and community engagement				-	-	-	-	-	-
E103050 - Reserve Management				-	-	-	-	-	1,272
E103101 - Landcare Officer supervision								-	3,098
E103400 - Landcare Project Expenses								-	-
E103120 - Feral Pig Program				-	-	-	-	-	-
<b>Total E103 - Protection of Environment</b>			25,500	-	-	-	-	25,500	30,889
<b>E106 - Town Planning</b>									
E106020 - Town Planning Services			10,000	-	-	-	-	10,000	23,423
<b>Total E106 - Town Planning</b>			10,000	-	-	-	-	10,000	23,423
<b>E107 - Other</b>									
E107020 - Public Conveniences			5,000	1,307	-	-	2,300	8,607	38,927
E107030 - Cemeteries			8,500	-	-	-	2,250	10,750	30,140
E107040 - Townscape			5,000	-	-	-	-	5,000	5,620
E107050 - Other Community Amenities				-	-	-	-	-	4,807
<b>Total E107 - Other</b>			18,500	1,307	-	-	4,550	24,357	79,493
<b>Total E10 - COMMUNITY AMENITIES.</b>			124,500	2,128	-	-	4,550	131,178	279,524

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E11 - RECREATION &amp; CULTURE.</b>										
<b>E111 - Public Halls</b>							-			
E111020 - Public Halls	<i>Darkan, Arthur River, Dura and Moodi</i>	2,000	13,000	7,275	200	180	1,160	35,098		58,913
<b>Total E111 - Public Halls</b>		2,000	13,000	7,275	200	180	1,160	35,098	-	58,913
<b>E112 - Swimming Areas</b>										
E112001 - Lake Towerrinning	<i>Lake maintenance and improvements.</i>	3,000	20,000	11,155	300	280	1,740			36,475
E112002 - Darkan Swimming Pool	<i>Operating costs</i>	3,000	30,000	16,005			1,740			50,745
E112100 - Depreciation		-	-	-	-	-	-	12,867		12,867
<b>Total E112 - Swimming Areas</b>		6,000	50,000	27,160	300	280	3,480	12,867	-	100,087
<b>E113 - Other Recreation</b>										
E113010 - Parks & Gardens Mtce	<i>General parks and gardens</i>	500	30,000	14,793	10,000	8,000	290			63,583
E113011 - Community Garden		-		-						-
E113012 - Arthur River - Parks & Gardens			-	-	300	300				600
E113016 - Duranillin - Parks & Gardens			-	-	300	300				600
E113020 - Reserves Mtce	<i>Recreation used reserves - pathways, maint loading ramp</i>	250	15,000	7,396			145	-		22,791
E113030 - Sports Clubs and Amenities	<i>Includes funding for community grants and maintenance.</i>	5,500	8,500	6,790	-	-	3,190	-		23,980
E113032 - Darkan Sport & Community Centre	<i>insurance to be reimbursed</i>	-		-			-			-
E113037 - Community Gym		-		-			-			-
E113040 - Youth Activity Area	<i>Youth and Nature Play Area on Darkan Rail Reserve</i>	3,800	6,000	4,753	1,395	1,200	2,204	-		19,352
E113050 - Multi-Use Recreation Trails	<i>Collie to Darkan Rail Trail and heritage trail.</i>	1,500	2,000	1,698	200	180	870			6,448
E113060 - Football & Hockey Ovals	<i>Ovals only - not facilities</i>	-	10,000	4,850	800	700	-			16,350
E113070 - Town Dam	<i>Provides water to school, football oval and bowling club</i>	80	2,500	1,251	-	-	46			3,878
E113100 - Depreciation		-	-	-	-	-	-	143,049		143,049
<b>Total E113 - Other Recreation</b>		11,630	-	74,000	41,531	12,995	10,680	6,745	143,049	300,630
<b>E114 - Library</b>										-
E114020 - Library Expenses	<i>Paid to CRC for the library plus additional costs</i>	300	-	146	-	-	174	-		620
<b>Total E114 - Library</b>		300	-	146	-	-	174	-		620
<b>E116 - Heritage</b>										-
E116010 - Historical Projects	<i>Arthur River and others not mentioned below. Includes names for Pioneer Memorial</i>	1,000	-	500	728		580	-		2,808
E116015 - War Memorial		700	-	50	364	-	406	-		1,520
E116020 - Bowelling Station		200	-	200	194	-	116	-		710
E116030 - Six Mile Cottage		300	-	-	146	-	174	-		620
E116035 - Duranillin School		150		100	121		87			458
E116040 - Darkan Railway Precinct	<i>Maintenance on station and house</i>	100		200	146	-	357	6,583		7,386
<b>Total E116 - Heritage</b>		2,450	-	1,050	1,698	-	1,720	6,583	-	13,501
<b>E117 - Other Culture</b>										
E017011 - Community Grants	<i>For running cultural events, art displays etc.</i>	-	-	-	-	-	-			-
E117010 - Community Cultural Activities	<i>Shire specific projects</i>	5,000	-	2,425	-	-	2,900			10,325
E117025 - Musuem		7,000		3,395						10,395
E117080 - The Shed	<i>Cost for , maint, assisting group</i>	800		200	485	-	464	1,596		3,545
<b>Total E117 - Other Culture</b>		12,800	-	200	6,305	-	3,364	1,596	-	24,265
<b>Total E11 - RECREATION &amp; CULTURE.</b>		35,180	-	138,250	84,114	13,495	11,140	16,643	199,193	498,015

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E11 - RECREATION &amp; CULTURE.</b>									
<b>E111 - Public Halls</b>									
E111020 - Public Halls			8,000	7,857	-	-	3,500	19,357	78,270
<b>Total E111 - Public Halls</b>			8,000	7,857	-	-	3,500	19,357	78,270
<b>E112 - Swimming Areas</b>									
E112001 - Lake Towerrinning			6,000	2,023	-	-	700	8,723	45,198
E112002 - Darkan Swimming Pool			15,000		-	-		15,000	65,745
E112100 - Depreciation			-	-	-	-	-	-	12,867
<b>Total E112 - Swimming Areas</b>			21,000	2,023	-	-	700	23,723	123,810
<b>E113 - Other Recreation</b>									
E113010 - Parks & Gardens Mtce			6,000		-	-	2,300	8,300	71,883
E113011 - Community Garden								-	-
E113012 - Arthur River - Parks & Gardens								-	600
E113016 - Duranillin - Parks & Gardens								-	600
E113020 - Reserves Mtce			1,500	800	-	-	1,500	3,800	26,591
E113030 - Sports Clubs and Amenities			14,879	2,191	-	-	700	17,770	41,750
E113032 - Darkan Sport & Community Centre			-	3,030				3,030	3,030
E113037 - Community Gym			3,000	-				3,000	3,000
E113040 - Youth Activity Area			2,500	693	-	-	-	3,193	22,545
E113050 - Multi-Use Recreation Trails			1,000	-	-	-	-	1,000	7,448
E113060 - Football & Hockey Ovals			10,000	-	-	-	3,000	13,000	29,350
E113070 - Town Dam			2,000	-	-	-	3,000	5,000	8,878
E113100 - Depreciation			-	-	-	-	-	-	143,049
<b>Total E113 - Other Recreation</b>			40,879	6,714	-	-	10,500	58,093	358,723
<b>E114 - Library</b>									
E114020 - Library Expenses			15,000	81	-	-	-	15,081	15,701
<b>Total E114 - Library</b>			15,000	81	-	-	-	15,081	15,701
<b>E116 - Heritage</b>									
E116010 - Historical Projects			10,000	1,081	-	-	700	11,781	14,589
E116015 - War Memorial			-	-	-	-	-	-	1,520
E116020 - Bowelling Station			-	347	-	-	-	347	1,057
E116030 - Six Mile Cottage			-	-	-	-	-	-	620
E116035 - Duranillin School			-	253			500	753	1,211
E116040 - Darkan Railway Precinct			-	736			300	1,036	8,422
<b>Total E116 - Heritage</b>			10,000	2,417	-	-	1,500	13,917	27,418
<b>E117 - Other Culture</b>									
E017011 - Community Grants			3,000	-	-	-	-	3,000	3,000
E117010 - Community Cultural Activities			2,000	-	-	-	-	2,000	12,325
E117025 - Musuem			5,000					5,000	15,395
E117080 - The Shed			1,000	481	-	-	800	2,281	5,826
<b>Total E117 - Other Culture</b>			11,000	481	-	-	800	12,281	36,546
<b>Total E11 - RECREATION &amp; CULTURE.</b>			105,879	19,573	-	-	17,000	142,452	640,467

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash	
<b>E12 - TRANSPORT.</b>											
<b>E121 - Maintenance Urban (Built Up Areas)</b>				-			-			-	
E121045 - Maintenance Other Town Roads	1,200		2,000	1,552	-	-	696			5,448	
E121050 - Footpaths	<i>Townsite footpath maintenance</i>	400	7,243	3,707	3,000	2,500	232	5,546		22,628	
E121051 - Signage Townsites	<i>Purchase of signs for townsites</i>	400	500	437	300	300	232			2,169	
E121055 - Street Lighting	<i>Power accounts</i>	-	-	-	-	-	-			-	
E121056 - Street Trees	<i>Pruning and watering trees in townsites</i>	-	7,000	3,395			-			10,395	
E121061 - Crossovers Townsites		-		-		-	-			-	
E121081 - Verges Townsites	<i>Includes slashing and spraying</i>	-	4,000	1,940	2,000	1,600	-			9,540	
E121082 - Back Lanes Townsites			1,000	485			-			1,485	
<b>E122 - Rural (Roads Outside Built Up Areas)</b>				-			-			-	
E122030 - Road Grading Gravel Roads	<i>All maintenance grading.</i>	5,000	114,520	58,361	61,367	40,830	2,900			282,978	
E122031 - Road Grading Formed Roads		500	10,000	5,093	3,421	3,000	290			22,304	
E122032 - Road Grading - Sealed - Edges		500	12,000	6,063	9,000	7,000	290			34,853	
E122034 - Gravel Sheetting	<i>Minor sheetting not capitalised</i>	500	30,000	14,793	7,000	6,000	290			58,583	
E122035 - Tree Lopping	<i>Pruning trees on rural roads</i>	500	50,000	24,493	6,000	4,500	290			85,783	
E122040 - Bridges	<i>\$40,000 Shire and \$90,000 grant</i>	3,000	7,000	4,850			1,740	500,491		517,081	
E122041 - Culverts	<i>Repairs, replacements to culverts on roads</i>	500	9,000	4,608	6,000	4,500	290			24,898	
E122045 - Maint Other Gravel/Formed	<i>Road maint that does not fall into any other category</i>	5,000	60,000	31,525	9,321	8,000	2,900			116,746	
E122046 - Maint Other Sealed Roads	<i>Pot hole repairs etc.</i>	5,500	25,000	14,793	18,000	15,000	3,190			81,483	
E122051 - Signage Rural Areas	<i>Purchase of road signs and signs for oadworks - rural</i>	1,000	5,000	2,910	700	550	580			10,740	
E122052 - Storm Damage	<i>Clean up after storms, clearing trees off roads etc.-</i>	500	5,000	2,668	3,000	2,500	290			13,958	
E122060 - Crossover - rural	<i>Entrance to properties off roads - owner to pay part - policy</i>	200	1,000	582	500	400	116			2,798	
E122081 - Verges	<i>Spraying for weeds out of town on roadsides, (not cape tulip - this goes to declared weeds under 13)</i>	200	5,000	2,522	1,000	800	116			9,638	
E122085 - Depot Maintenance		-	10,000	4,850	400	400	-	9,112		24,762	
E122100 - Depreciation		-	-	-	-	-	-	928,830		928,830	
<b>Total Maintenance</b>		24,900	-	365,263	189,623	131,009	97,880	14,442	1,443,979	-	2,267,096
<b>E124 - Parking Facilities</b>											
E124020 - Parking Bays/Roadside Refuse	<i>Parking bay roads - not townsites</i>	-	300	146	-	-	-			446	
<b>Total E124 - Parking Facilities</b>		-	300	146	-	-	-	-	-	446	
<b>E128 - Purchase Road Plant</b>											
E128010 - Plant Purchasing & Planning	<i>Preparing plans, quote, tendering</i>	2,500	800	1,601	-	-	1,450			6,351	
E128020 - Loss on Sale of Assets	<i>Sale non cash</i>	-	-	-	-	-	-		1,666	1,666	
<b>Total E128 - Purchase Road Plant</b>		2,500	-	800	1,601	-	1,450	-	1,666	8,017	
<b>E129 - Transport Administration</b>											
E129010 - Transport Admin and Permits	<i>Heavt Vehicle Access, general clearing permits, contribution to regional freight project</i>	8,000	-	3,880	-	-	4,640			16,520	
E129065 - Funding Management	<i>R2R paperwork, main roads claims etc.,</i>	8,000	-	3,880	-	-	4,640			16,520	
E129070 - RoMan Database	<i>maintaining &amp; working with Roman including updating data</i>	1,000	-	485	-	-	580			2,065	
E129075 - Roadworks Program Planning	<i>Planning for next year and 5 years plan.</i>	12,000	-	5,820	-	-	6,960			24,780	
E129080 - Road Closures/Realignments	<i>dealing with state govt,</i>	2,000	-	970	-	-	1,160			4,130	
E129090 - Stock Control Management	<i>stock reports and allocations, stock takes</i>	100	500	291	-	-	58			949	
<b>Total E129 - Transport Administration</b>		31,100	500	15,326	-	-	18,038	-	-	64,964	
<b>Total E12 - TRANSPORT.</b>		58,500	-	366,863	206,695	131,009	97,880	33,930	1,443,979	1,666	2,340,522

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E12 - TRANSPORT.</b>									
<b>E121 - Maintenance Urban (Built Up Areas)</b>									-
E121045 - Maintenance Other Town Roads			-					-	5,448
E121050 - Footpaths			6,000	-	-	-	-	6,000	28,628
E121051 - Signage Townsites			1,000					1,000	3,169
E121055 - Street Lighting			-	-	-	-	15,000	15,000	15,000
E121056 - Street Trees			-	-	-	-	-	-	10,395
E121061 - Crossovers Townsites			-					-	-
E121081 - Verges Townsites			500					500	10,040
E121082 - Back Lanes Townsites								-	1,485
<b>E122 - Rural (Roads Outside Built Up Areas)</b>									-
E122030 - Road Grading Gravel Roads			-	-	-	-	-	-	282,978
E122031 - Road Grading Formed Roads								-	22,304
E122032 - Road Grading - Sealed - Edges								-	34,853
E122034 - Gravel Sheeting								-	58,583
E122035 - Tree Lopping			-	-	-	-	-	-	85,783
E122040 - Bridges			130,000	-	-	-	-	130,000	647,081
E122041 - Culverts			4,000					4,000	28,898
E122045 - Maint Other Gravel/Formed			5,000	5,955	-	-	-	10,955	127,701
E122046 - Maint Other Sealed Roads			8,000					8,000	89,483
E122051 - Signage Rural Areas			2,000	-	-	-	-	2,000	12,740
E122052 - Storm Damage			-	-	-	-	-	-	13,958
E122060 - Crossover - rural			-					-	2,798
E122081 - Verges			1,000	-	-	-	-	1,000	10,638
E122085 - Depot Maintenance			5,000	1,700	-	-	2,300	9,000	33,762
E122100 - Depreciation			-	-	-	-	-	-	928,830
<b>Total Maintenance</b>			162,500	7,655	-	-	17,300	187,455	2,454,551
<b>E124 - Parking Facilities</b>									
E124020 - Parking Bays/Roadside Refuse			-	-	-	-	-	-	446
<b>Total E124 - Parking Facilities</b>			-	-	-	-	-	-	446
<b>E128 - Purchase Road Plant</b>									
E128010 - Plant Purchasing & Planning			-	-	-	-	-	-	6,351
E128020 - Loss on Sale of Assets			-	-	-	-	-	-	1,666
<b>Total E128 - Purchase Road Plant</b>			-	-	-	-	-	-	8,017
<b>E129 - Transport Administration</b>									
E129010 - Transport Admin and Permits			6,000	-	-	-	-	6,000	22,520
E129065 - Funding Management				-	-	-	-	-	16,520
E129070 - RoMan Database			7,000	-	-	-	-	7,000	9,065
E129075 - Roadworks Program Planning				-	-	-	-	-	24,780
E129080 - Road Closures/Realignments				-	-	-	-	-	4,130
E129090 - Stock Control Management				-	-	-	-	-	949
<b>Total E129 - Transport Administration</b>			13,000	-	-	-	-	13,000	77,964
<b>Total E12 - TRANSPORT.</b>			175,500	7,655	-	-	17,300	200,455	2,540,977



Description		Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E13 - ECONOMIC SERVICES.</b>											
<b>E130 - EH &amp; Building Control</b>											
E133040 - Building Services	<i>Building officer services - certifying plans</i>	1,000		4,500	2,668	-	-	580			8,748
<b>Total E130 - EH &amp; Building Control</b>		1,000		4,500	2,668	-	-	580	-	-	8,748
<b>E131 - Rural Services</b>											
E131010 - Declared Weed Control	<i>Cape Tulip and bridal creeper - not spraying for general road maintenance</i>	600		2,532	1,519	1,200	1,000	348			7,199
E131020 - Vermin Control		-		-	-	-	-	-			-
E131050 - Rural Street Addressing	<i>Green road number signs on rural properties</i>	200		100	146	-	-	116			562
<b>Total E131 - Rural Services</b>		800		2,632	1,665	1,200	1,000	464	-	-	7,761
<b>E132 - Tourism/Area Promotion</b>											
E132020 - Tourism & Area Promotion	<i>Brochures, advertising. Astro tourism</i>	7,000		300	3,541	-	-	4,060			14,901
E132035 - Information Bays	<i>Darkan and Arthur River - maintenance. New signage for Arthur River.</i>	3,000		1,000	1,940			1,740			7,680
E132040 - Caravan Park	<i>Includes furnishings for new chalet</i>	4,500		14,000	8,973	500	400	2,610			30,983
E132100 - Depreciation		-		-	-	-	-	-	14,845		14,845
<b>Total E132 - Tourism/Area Promotion</b>		14,500		15,300	14,453	500	400	8,410	14,845	-	68,408
<b>E134 - Public Utilities</b>											
E134110 - Duranillin Water Supply	<i>Maintenance and billing for Dura Water Supply.</i>	1,500		3,000	2,183			870	-		7,553
E134100 - Public Utilities Depreciation					-			-	1,008		1,008
E134120 - Standpipe Water	<i>Water Corp Standpipes , backwater testing - accounts to be raised for water used</i>	2,500		800	1,601	-	-	1,450			6,351
<b>Total E134 - Public Utilities</b>		4,000		3,800	3,783	-	-	2,320	1,008	-	14,911
<b>E135 Saleyards and Markets</b>											
E135100 Depreciation											
E135105 Maintenance	<i>Ram Pavilion</i>				-			-	1,429		1,429
<b>Total E135 - Total Saleyards and Markets</b>		-		-	-	-	-	-	1,429	-	1,429
<b>E139 - Economic Development</b>											
E139110 - Sustainable Development	<i>Supporting existing business, investigating new business opportunities, industrial land support.</i>	7,000		-	3,395	-	-	4,060			14,455
<b>Total E139 - Economic Development</b>		7,000		-	3,395	-	-	4,060	-	-	14,455
<b>Total E13 - ECONOMIC SERVICES.</b>		27,300	-	26,232	25,963	1,700	1,400	15,834	17,282	-	115,711

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E13 - ECONOMIC SERVICES.</b>									
<b>E130 - EH &amp; Building Control</b>									-
E133040 · Building Services			3,000	-	-	-	-	3,000	11,748
<b>Total E130 - EH &amp; Building Control</b>			3,000	-	-	-	-	3,000	11,748
<b>E131 - Rural Services</b>									
E131010 · Declared Weed Control			1,000	-	-	-	-	1,000	8,199
E131020 · Vermin Control			-	-	-	-	-	-	-
E131050 · Rural Street Addressing			-	-	-	-	-	-	562
<b>Total E131 - Rural Services</b>			1,000	-	-	-	-	1,000	8,761
<b>E132 - Tourism/Area Promotion</b>									
E132020 · Tourism & Area Promotion			3,500	-	-	-	-	3,500	18,401
E132035 · Information Bays			4,500	795	-	-	700	5,995	13,675
E132040 · Caravan Park			14,500	1,351	-	-	4,000	19,851	50,834
E132100 · Depreciation			-	-	-	-	-	-	14,845
<b>Total E132 - Tourism/Area Promotion</b>			22,500	2,146	-	-	4,700	29,346	97,754
<b>E134 - Public Utilities</b>									
E134110 · Duranillin Water Supply			3,000	-	-	-	500	3,500	11,053
E134100 · Public Utilities Depreciation			-	-	-	-	-	-	1,008
E134120 · Standpipe Water			9,000	-	-	-	10,000	19,000	25,351
<b>Total E134 - Public Utilities</b>			12,000	-	-	-	10,500	22,500	37,411
<b>E135 Saleyards and Markets</b>									
E135100 Depreciation									
E135105 Maintenance			-	180	-	-	-	180	1,609
<b>Total E135 - Total Saleyards and Markets</b>			-	180	-	-	-	180	1,609
<b>E139 - Economic Development</b>									
E139110 · Sustainable Development			5,000	-	2,122	-	-	7,122	21,577
<b>Total E139 - Economic Development</b>			5,000	-	2,122	-	-	7,122	21,577
<b>Total E13 - ECONOMIC SERVICES.</b>			43,500	2,326	2,122	-	15,200	63,148	178,859

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E14 · OTHER PROPERTY &amp; SERVICES.</b>										
<b>E141 · Private Works</b>										
E141020 · Private Works	<i>Works crew works to be invoiced to others</i>	-	3,000	1,455	1,000	800	-			6,255
E141025 · Online Licensing	<i>Costs for police licensing service</i>	15,000	-	7,275	-	-	8,700			30,975
E141030 · Vehicle Examination	<i>Depot examinations of trucks for licensing</i>	-	5,000	2,425	-	-	-			7,425
<b>Total E141 · Private Works</b>		15,000	8,000	11,155	1,000	800	8,700	-	-	44,655
<b>E142 · Administration Overheads</b>										
E142005 · Creditors	<i>Cost for processing payments</i>	15,000	-	7,275	-	-				22,275
E142010 · Debtors	<i>Cost for processing accounts receivable</i>	3,600	-	1,746	-	-				5,346
E142015 · Other Accounting Functions	<i>Bank recs, bas, checking allocations etc.</i>	20,000	-	9,700	-	-				29,700
E142020 · Computers and equipment	<i>Includes maintenance, replacement and software</i>	3,600	500	1,989	-	-				6,089
E142025 · Filing - Archives	<i>Archiving &amp; general filing hard copies of documents,</i>	6,000	-	2,910	-	-				8,910
E142065 · Building Maintenance	<i>Office building maintenance (includes painting interior of admin)</i>	200	4,000	2,037	-	-	-			6,237
E142070 · Other Admin Expenses	<i>Postage, printing, general, opening mail,</i>	35,000	-	16,975	-	-				51,975
E142075 · Depreciation		-	-	-	-	-	-	27,085		27,085
E142999 · LESS ALLOCATED TO OTHER		-	-	-	-	-	213,167			(213,167)
<b>Total E142 · Administration Overheads</b>		83,400	4,500	42,632	-	-	(213,167)	27,085	-	(55,550)
<b>E143 · Works Overheads</b>										
E143005 · Occupational Health & Safety	<i>compliance with legislation - staff meetings, contribution to regional risk coordinator. Not purchasing equipment</i>	3,200	2,500	2,765	-	-	1,605			10,070
E143010 · Payroll	<i>Cost of preparing pay.</i>	17,000	-	8,245	-	-	8,529			33,774
E143015 · Housing	<i>Staff housing only</i>	1,000	3,000	1,940	-	-	502			6,442
E143020 · Training & Development	<i>Staff training not training directly related to an activity.</i>	2,500	7,000	4,608	-	-	1,254			15,362
E143025 · Sick & Public Holiday Pay	<i>Sick and public holidays - not annual leave</i>	30,853	70,000		-	-				100,853
E143030 · Service Pay	<i>Christmas bonus pay to non contract staff</i>	1,500	9,300		-	-				10,800
E143040 · Annual Leave		56,542	91,000							147,542
E143035 · Long Service Leave Accruals		-	-	-	-	-	-			-
E143045 · Housing Allowance	<i>Paid to staff who do not receive subsidised housing.</i>	6,240	46,800		-	-				53,040
E143050 · Uniform/Clothing Allowance	<i>Office staff get allowance(reimbursed on purchase), works get clothes purchased</i>	2,645	-		-	-				2,645
E143052 · Works Allowance			28,000							28,000
E143055 · Industry Allowance	<i>As per award to outside employees</i>		28,000		-	-				28,000
E143058 · Travel Allowance		-		-			-			-
E143060 · Superannuation	<i>To all admin and works staff -not Kids Central</i>	-	-	-	-	-	-			-
E143062 · Worker Compensation										-
E143064 · Insurance on Staff	<i>Insurance for workers comp and professional indemnity</i>	-	-	-	-	-				-
E143065 · Employee Costs Other	<i>performance reviews, advertising, relocation expenses</i>	12,477	1,000	6,536	-	-	6,260			26,273
E143066 · Salary Adjustments										-
E143070 · Emergency Services Leave	<i>Bush fire, ambulance</i>	500	300	-	-	-				800
E143090 · Fringe Benefits Tax		-	-	-	-	-	-			-
E143100 · Depreciation								14,432		14,432
E143999 · LESS PWOH ALLOCATED-PROJECTS		-	-	(757,257)	-	-				(757,257)
<b>Total E143 · Works Overheads</b>		134,457	286,900	(733,164)	-	-	18,150	14,432	-	(279,225)

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>									
<b>E141 - Private Works</b>									
E141020 - Private Works	Works crew works to be invoiced to others	-		-	-	-	-	-	6,255
E141025 - Online Licensing	Costs for police licensing service		200	-	-	-		200	31,175
E141030 - Vehicle Examination	Depot examinations of trucks for licensing	-	300	-	-	-	-	300	7,725
<b>Total E141 - Private Works</b>		-	500	-	-	-	-	500	45,155
<b>E142 - Administration Overheads</b>									
E142005 - Creditors	Cost for processing payments	-	-	-	-	-	-	-	22,275
E142010 - Debtors	Cost for processing accounts receivable	-	-	-	-	-	-	-	5,346
E142015 - Other Accounting Functions	Bank recs, bas, checking allocations etc.	-	16,000	-	-	-	-	16,000	45,700
E142020 - Computers and equipment	Includes maintenance, replacement and software	-	10,000	-	-	-	-	10,000	16,089
E142025 - Filing - Archives	Archiving & general filing hard copies of documents,	-	-	-	-	-	-	-	8,910
E142065 - Building Maintenance	Office building maintenance (includes painting interior of admin)	-	11,000	-	-	-	-	11,000	17,237
E142070 - Other Admin Expenses	Postage, printing, general, opening mail,	-	13,000	-	-	-	5,550	18,550	70,525
E142075 - Depreciation		-	-	-	-	-	-	-	27,085
E142999 - LESS ALLOCATED TO OTHER		-	-	-	-	-	-	-	(213,167)
<b>Total E142 - Administration Overheads</b>		-	50,000	-	-	-	5,550	55,550	-
<b>E143 - Works Overheads</b>									
E143005 - Occupational Health & Safety	compliance with legislation - staff meetings, contribution to regional risk coordinator. Not purchasing equipment	-	6,500	-	-	-	-	6,500	16,570
E143010 - Payroll	Cost of preparing pay.	-	-	-	-	-	-	-	33,774
E143015 - Housing	Staff housing only		15,000	3,438	2,373	-	8,000	28,811	35,253
E143020 - Training & Development	Staff training not training directly related to an activity.		12,000	-	-	-	-	12,000	27,362
E143025 - Sick & Public Holiday Pay	Sick and public holidays - not annual leave	-	-	-	-	-	-	-	100,853
E143030 - Service Pay	Christmas bonus pay to non contract staff		-	-	-	-	-	-	10,800
E143040 - Annual Leave									147,542
E143035- Long Service Leave Accruals		-	-	-	-	-	-	-	-
E143045 - Housing Allowance	Paid to staff who do not receive subsidised housing.		-	-	-	-	-	-	53,040
E143050 - Uniform/Clothing Allowance	Office staff get allowance(reimbursed on purchase), works get clothes purchased		6,500	-	-	-	-	6,500	9,145
E143052 - Works Allowance									28,000
E143055 - Industry Allowance	As per award to outside employees		-	-	-	-	-	-	28,000
E143058 - Travel Allowance									-
E143060 - Superannuation	To all admin and works staff -not Kids Central		182,670	-	-	-	-	182,670	182,670
E143062 - Worker Compensation									-
E143064 - Insurance on Staff	Insurance for workers comp and professional indemnity		42,581	-	-	-	-	42,581	42,581
E143065 - Employee Costs Other	performance reviews, advertising, relocation expenses		8,000	-	-	-	-	8,000	34,273
E143066 - Salary Adjustments									-
E143070 - Emergency Services Leave	Bush fire, ambulance	-	-	-	-	-	-	-	800
E143090 - Fringe Benefits Tax			6,000	-	-	-	-	6,000	6,000
E143100 - Depreciation									14,432
E143999 - LESS PWOH ALLOCATED-PROJECTS		-	-	-	-	-	-	-	(757,257)
<b>Total E143 - Works Overheads</b>		-	272,751	6,500	3,438	2,373	8,000	293,062	13,837

Description	Wages Admin and Senior Staff	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E144 · Plant Cost Overheads</b>										
E144001 · Expendable Tools	-		-	-	-	-	-			-
E144002 · Workshop Consumables	-		-	-	-	-	-			-
E144003 · Blades and Points				-			-			-
E144004 · Plant Licences				-			-			-
E144005 · Stock Control	-		-	-	-	-	-			-
E144006 · Parts & Repairs	-		-	-	-	-	-			-
E144008 · Plant Insurance				-			-			-
E144010 · Plant Maintenance	-		55,000	26,675	-	-	-			81,675
E144015 · Fuel & Oils	-		-	-	-	-	-			-
E144100 · Depreciation	-		-	-	-	-	-	263,691		263,691
E144998 · LESS PDEPN ALLOCATED-WORKS	-		-	-	-	(263,691)	-			(263,691)
E144999 · LESS POC ALLOCATED-WORKS	-		-	-	(389,873)	-	-			(389,873)
E144 · Plant Cost Overheads - Other	-		-	-	-	-	-			-
<b>Total E144 · Plant Cost Overheads</b>	-		55,000	26,675	(389,873)	(263,691)	-	263,691	-	(308,198)
<b>E146 · Salaries Control</b>										
E146010 · Gross Total Salaries and Wages	-		-	-	-	-	-			-
E146200 · LESS SALS/WAGES ALLOCATED				-	-	-				-
<b>Total E146 · Salaries Control</b>	-	-	-	-	-	-	-	-	-	-
<b>E147 · Business Unit</b>										
E147020 · The Shed	-		-	-	-	-	-			-
<b>Total E147 · Business Unit</b>	-		-	-	-	-	-	-		-
<b>E148 · Unclassified</b>										
E148010 · Mobile Phone Tower	-	-	-	-	-	-	-	-		-
E148015 · Unclassified Other	-	-	-	-	-	-	-	-		-
E148130 · Settlement Expenses	-	-	-	-	-	-	-	-		-
E148010 · Sale of Land	-	-	-	-	-	-	-			-
<b>Total E147 · Unclassified</b>	-	-	-	-	-	-	-	-	-	-
<b>E149 · Town Planning Schemes</b>										
E149010 · Land Development				-	-	-	-			-
E149011 · Town Planning Scheme	-		-	-	-	-	-			-
<b>Total E149 · Town Planning Schemes</b>	-		-	-	-	-	-	-		-
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>	232,857	-	354,400	(652,702)	(388,873)	(262,891)	(186,316)	305,208	-	(598,318)
<b>TOTAL OPERATING EXPENSE</b>	564,803	26,043	987,780	(186,841)	(229,966)	(140,471)	0	2,082,163	1,666	3,105,177

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E144 · Plant Cost Overheads</b>									
E144001 · Expendable Tools			8,000	-	-	-	-	8,000	8,000
E144002 · Workshop Consumables			9,000	-	-	-	-	9,000	9,000
E144003 · Blades and Points			7,000					7,000	7,000
E144004 · Plant Licences			12,000					12,000	12,000
E144005 · Stock Control			-	-	-	-	-	-	-
E144006 · Parts & Repairs			100,000	-	-	-	-	100,000	100,000
E144008 · Plant Insurance				25,858				25,858	25,858
E144010 · Plant Maintenance			-	-	-	-	-	-	81,675
E144015 · Fuel & Oils			184,000	-	-	-	-	184,000	184,000
E144100 · Depreciation			-	-	-	-	-	-	263,691
E144998 · LESS PDEPN ALLOCATED-WORKS			-	-	-	-	-	-	(263,691)
E144999 · LESS POC ALLOCATED-WORKS			-	-	-	-	-	-	(389,873)
E144 · Plant Cost Overheads - Other			-	-	-	-	-	-	-
<b>Total E144 · Plant Cost Overheads</b>			320,000	25,858	-	-	-	345,858	37,660
<b>E146 · Salaries Control</b>									
E146010 · Gross Total Salaries and Wages	(1,890,027)		-	-	-	-	-	(1,890,027)	(1,890,027)
E146200 · LESS SALS/WAGES ALLOCATED	1,890,027		-	-	-	-	-	-	-
<b>Total E146 · Salaries Control</b>			-	-	-	-	-	(1,890,027)	-
<b>E147 · Business Unit</b>									
E147020 · The Shed			1,000	-	-	-	-	1,000	1,000
<b>Total E147 · Business Unit</b>			1,000	-	-	-	-	1,000	1,000
<b>E148 · Unclassified</b>									
E148010 · Mobile Phone Tower			-	-	-	-	-	-	-
E148015 · Unclassified Other			-	-	-	-	-	-	-
E148130 · Settlement Expenses			-	-	-	-	-	-	-
E148010 · Sale of Land			-	-	-	-	-	-	-
<b>Total E147 · Unclassified</b>			-	-	-	-	-	-	-
<b>E149 · Town Planning Schemes</b>									
E149010 · Land Development			-	-	-	-	-	-	-
E149011 · Town Planning Scheme			-	-	-	-	-	-	-
<b>Total E149 · Town Planning Schemes</b>			-	-	-	-	-	-	-
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>		272,751	378,000	29,296	2,373	-	13,550	(1,194,057)	97,652
<b>TOTAL OPERATING EXPENSE</b>		278,751	1,040,216	97,701	35,389	26,000	85,000	(326,970)	4,668,234

**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2019/20**

		Legislation	Details	GST (excl) \$	GST \$	Fee
<b>GENERAL PURPOSE FUNDING</b>						
	<u>Rates</u>					
I031714	Instalment Fee - per instalment	LG Act 1995 S6.45	instalment > first	5	exempt	5
I031732	Rate enquiry fee (Account enquiry fee for amounts only)	LG Act 1995 S6.16	per enquiry	50	exempt	50
	Full orders and requisitions - see planning					
I033020	Surcharge for payment of rates, ESL or rubbish charge by credit card		payment amount * 0.75%	0.682%	0.068%	0.75%
<b>GOVERNANCE</b>						
	<u>Photocopying</u>					
I043003	Photocopy (black and white) A4	LG Act 1995 S6.16	per copy	0.45	0.05	0.50
	Photocopy (colour) A4		per copy	0.86	0.09	0.95
	Photocopy (black and white) A3		per copy	0.86	0.09	0.95
	Photocopy (colour) A3		per copy	1.73	0.17	1.90
	(Copy of Shire documents only. General photocopying service available at CRC)					
	<u>Postage</u>		actual cost	various		
	<u>Freedom of Information</u>					
	Application fee for non personal information	WA FOI Act 1992		30	exempt	30
	Application fee for personal information		no fee			
	FOI photocopying		per copy	0.20	exempt	0.20
	Staff time (search and discovery of documents)		per hour	30	exempt	30
<b>LAW, ORDER AND PUBLIC SAFETY</b>						
I051115	Fire Maps	LG Act 1995 S6.16	per map	16.36	1.64	18
I052110	<u>Dogs</u>					
	Kennel license	Dog Regs 2013 R17	per annum	200	exempt	200
	Impounding fee and sustenance		as per regs	as per regs	exempt	as per regs
I052120	<u>Dog Registration</u>					
	Unsterilised - 1 year	Dog Regs 2013 R17	per dog	50	exempt	50
	Unsterilised - 3 year		per dog	120	exempt	120
	Unsterilised - lifetime		per dog	250	exempt	250
	Sterilised - 1 year		per dog	20	exempt	20
	Unsterilised - 3 year		per dog	42.50	exempt	42.50
	Sterilised - lifetime		per dog	100	exempt	100
	(Dogs owned by pensioner - 50% of fee; Droving dogs - 25% of fee)					
	<u>Cats</u>					
I052110	Impound fees	Cat Regs 2012 Sch 3	As per regs	as per regs	exempt	as per regs
I052130	<u>Cat Registration</u>	Cat Regs 2012 Sch 3				
	1 year		per cat	20	exempt	20
	3 years		per cat	42.5	exempt	42.5
	Lifetime		per cat	100	exempt	100
	(Cat owned by pensioner 50% of fee)					
I052110	Infringements and Penalties	Cat Act 2011, Dog Act 1976, Local Laws				as per legislation
<b>HEALTH</b>						
I07115	Septic tank application	Health Act 1911		118	exempt	118
I07115	Caravan Park Licence	Car and Camp Regs Sech 3 Div 1		200	exempt	200
	Offensive Trade Licences	Refer to Health Dept Scale of Fees				
	<u>Food Business Vendor Licence</u>					
	Commercial in residential kitchen - initial registration			50	exempt	50
	Low Risk			60	exempt	60
	Medium risk			195	exempt	195
	Very low risk or charitable			free	exempt	free
<b>EDUCATION AND WELFARE</b>						
	<u>Kids Central Membership</u>					
I064010	Kid's Central yearly family membership	LG Act 1995 S6.16	per membership	63.64	6.36	70
	Electric Swipe Key (Authorised for Kids Central)		per key	18.18	1.82	20
	<u>Kids Central Childcare</u>					
I064015	Kids Central Childcare - Daily Rate	LG Act 1995 S6.16	per child	90	exempt	90
I064015	Kids Central Childcare - Half Day Rate		per child	45	exempt	45
I064015	Kids Central Childcare - Casual Hourly Rate		per child	11	exempt	11
	<u>Meals Service</u>					
I061011	Main meal			7	exempt	7
	Dessert	LG Act 1995 S6.16		3	exempt	3

**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2019/20**

		Legislation	Details	GST (excl) \$	GST \$	Fee
I063015	Bus Service to Bunbury	LG Act 1995 S6.16		13.64	1.36	15
<b>HOUSING</b>						
I091110	<u>Community Housing</u>					
	Unit 1/10 Hillman St	LG Act 1995 S6.16	per week	130	exempt	130
	Unit 2/10 Hillman St		per week	145	exempt	145
	Unit 3/12 Hillman St		per week	145	exempt	145
	Unit 4/12 Hillman St		per week	130	exempt	130
	25 Nangip Crescent		per week	150	exempt	150
	18 Gibbs Street		per week	150	exempt	150
I091111	<u>Use of Staff Housing by Non Staff</u>					
	52 Hillman Street	LG Act 1995 S6.16	per week	187	exempt	187
	10 Gibbs Street		per week	187	exempt	187
	31 Arthur Street		per week	153	exempt	153
	7 Hillman Street		per week	128	exempt	128
	8 Hillman Street		per week	163	exempt	163
I091105	<u>GROH Housing</u>					
	11 King Street	LG Act 1995 S6.16	per week	623.64	exempt	623.64
	6 Hillman Street	Lease agreement	per week	623.64	exempt	623.64
	2% increase (or CPI if greater) effective 1 March in accordance with lease - subject to lease option to renew taken					
<b>COMMUNITY AMENITIES</b>						
I102160	Asbestos Disposal (plus cost of staff time and equipment)	LG Act 1995 S6.16	cubic metre	50	5	55
	<u>Rubbish Rates</u>					
I101110	Rubbish Collection		per service - refuse and recycle	205	exempt	205
	Recycle bin - non service areas	LG Act 1995 S6.16	64.00			
I107140	<u>Cemetery Fees</u>	LG Act 1995 S6.16				
	Internments			518	52	570
	Re-opening of grave for exhumation (Where contractors used - cost)			518	52	570
	Re-internment after exhumation (Where contractors used - cost)			518	52	570
	Permission to erect a headstone, a monument to enclose with, kerb any grave, to erect a nameplate			27	3	30
	Grave Reservation Fee			45	5	50
	Niche Wall - includes reservation fee - single			27.27	3	30
	Niche Wall - includes reservation fee double (Cost of Niche Wall plaque additional)			54.55	5	60
I106390	<u>Town Planning Application Fees</u>	PD Regs 2009				
	Less than \$50,000			147	exempt	147
	More than \$50,000 but not more than \$500,000		0.32% of estimated development cost	as per schedule	exempt	as per schedule
	More than \$500 000 but not more than \$2.5 million		\$1,700, + 0.257% for every \$1 in excess of \$500,000	as per schedule	exempt	as per schedule
	More than \$2.5 million but not more than \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	as per schedule	exempt	as per schedule
	More than \$5 million but not more than \$21.5 million		\$12,633 + 0.123% for every \$1 in excess of \$5 million	as per schedule	exempt	as per schedule
	More than \$21.5 million			34196	exempt	34196
	Change of Use			295	exempt	295
	Extractive industry			369	exempt	369
	Home business, home occupation, Cottage industry			222	exempt	222
	Advertising		at cost		applicable	
	Development application fees to do not apply to not for profit community groups					
	Development Applications in Wellington Catchment that would not otherwise require Development Approval in other areas of the Shire will not be charged a fee.					
Item	Maximum fee allowed by Department of Planning					
<b>RECREATION AND CULTURE</b>						
I111110	<u>Darkan Town Hall</u>					
	Functions including kitchen and at least one hall	LG Act 1995 S6.16	per use	100	10	110
	Meetings including use of kitchen		per use	70	7	77



**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2019/20**

	Legislation	Details	GST (excl) \$	GST \$	Fee
Meetings not including use of kitchen (using one area of hall)		per use	40	4	44
Community activities		per use	20	2	22
A bond of \$200 is applicable on all function bookings.					
<i>Local community and not for profit groups have free use of the Darkan Town Hall.</i>					
<b>I112110 Darkan Swimming Pool</b>					
Single Membership		per annum	64	6	70
Family Membership		per annum	91	9	100
Student Membership ( between the age of 18 and 23)		per annum	18	2	20
Visitors - Adults		per visit	2.73	0.27	3
Visitors - Children		per visit	1.82	0.18	2
Group course fees		per person	15	1.50	16.5
Individual course fees		per person	45	4.50	49.5
Baby swim classes - Pool Member		per student	7	0.73	8
Baby swim classes - Non-Pool Member		per student	10	1	11
Swipe Key (Authorised for Darkan Swimming Pool)		per key	18	1.82	20
Swim coaching			at cost		
Swim club - pool member			5	0.45	5
Swim club - non pool member			6	0.64	7
<b>I113140 Community Gym Membership to 30 June 2020</b>					
Single			34.55	3.45	38
Family			52.73	5.27	58
Concession			15.91	1.59	17.50
<b>Equipment Hire</b>					
Hire of Chairs (only the old orange style hall chairs)			0.30	0.03	0.33
<b>I116110 History Books</b>					
Hard Cover			25.00	2.50	27.50
Paperback			17.27	1.73	19.00
(Postage extra)			cost		
<b>I147120 The Shed to 30 June 2020</b>					
Membership - Yearly			22.73	2.27	25.00
Membership - Pensioner/Seniors Concession			13.64	1.36	15.00
Locker Hire			4.55	0.45	5.00
Hourly Rate			27.27	2.73	30.00
Social membership			2.27	0.23	2.50
<b>ECONOMIC SERVICES</b>					
<b>Scheme Standpipe Water</b>					
I134130 Community standpipe water	LG Act S6.16	per kilolitre	2.50	exempt	2.50
Commercial standpipe water - per kilolitre	LG Act S6.16	per kilolitre	10.00	exempt	10.00
<b>Duranillin Water Supply</b>					
I136110 Annual service charge		Per annum	120	exempt	120
I134120 Water Usage		Per kilolitre	1.50	exempt	1.50
<b>I133110 Building Permit Fees</b>					
Certified application for a building or demolition permit (minimum fee)		per permit			
The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	Building Regs S16				
Uncertified application (minimum fee)	(1)	per permit			
For building work for a Class 1 or Class 10 Building or incidental structure the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00					
<b>I132040 Darkan Caravan Park</b>					
Site (2 people)		Per night	18.18	1.82	20
Extra person (each)/Use of shower only		Per night	4.55	0.45	5
Site (2 people)		Per week	109.09	10.91	120
Extra person (each)		Per week	27.27	2.73	30
Chalet (2 people) - staying one night only		Per night	145.45	14.55	160
Chalet (2 people) - two or more nights		Per night	118.18	11.82	130
Chalet - extra person per night		Per night	13.64	1.36	15
Washing Machine		Per cycle	2.73	0.27	3
Dryer		Per cycle	0.91	0.09	1
<b>OTHER PROPERTY AND SERVICES</b>					
<b>Private Works</b>					
I141110		Per Hour			
Graders			196.36	19.64	216
Prime Mover only			140.00	14.00	154
Prime Mover with one trailer			187.27	18.73	206
Truck - 5 Tonne			117.27	11.73	129
Truck - 10 Tonne			140.00	14.00	154
JCB Backhoe			145.45	14.55	160
Dozer			215.45	21.55	237
Loader			196.36	19.64	216
Rollers			150.00	15.00	165
Tractor			80.00	8.00	88
Tractor with implement			107.27	10.73	118
Bobcat			107.27	10.73	118
Squirrel (one operator included)			80.00	8.00	88
Road Broom (ute and one operator included)			102.73	10.27	113

SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2019/20						
	Legislation	Details	GST (excl) \$	GST \$	Fee	
Tree Saw (Includes loader and one operator)			234.55	23.45	258	
Labour (Labourer/operator)			53.64	5.36	59	
Works manager			100.00	10.00	110	
Labour (time & 1/2)			70.00	7.00	77	
Labour (double time)			84.55	8.45	93	
(All plant above includes operator)						
Ute		Per km	0.85	0.08	0.93	
Compactor		Per day	58.18	5.82	64	
		Per m3				
*Sand (non ratepayer) - per cubic metre		9.00	8.18	0.82	9	
*Gravel (non ratepayer) - per cubic metre		9.00	100.00	10.00	9	
* Gravel or sand supplied to ratepayers will be at cost plus plant and labour						
Second Hand Grader Blades (or sold with scrap metal)		5.50	5.00	0.50	5.50	
		Per Tonne				
Blue Metal - seconds (per tonne)		30.00	27.27	2.73	30	
Blue Metal - not seconds (per tonne)		50.00	45.45	4.55	50	
<u>Staff Housing</u>						
<i>(Rental by non Shire staff will be 200% of the applicable charge)</i>						
15 Nangip Crescent						as per contract
52 Hillman Street			93.50	exempt	93.50	
10 Gibbs Street			93.50	exempt	93.50	
22 Hillman Street				exempt		as per contract
31 Arthur Street			76.50	exempt	76.50	
7 Hillman Street			64.00	exempt	64.00	
8 Hillman Street			81.50	exempt	81.50	
I141035 <u>Special Series - AW Number Plates</u>						
DPI Fee			cost	exempt	cost	
Shire additional fee			45.45	4.55	50	