

SHIRE OF CUBALLING

DRAFT

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

SHIRE OF CUBALLING

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
		\$	\$	\$
Revenue				
Rates	1(a)	1,175,270	1,125,644	1,118,672
Operating grants, subsidies and contributions	9	733,442	1,198,880	626,369
Fees and charges	8	347,392	396,324	400,253
Interest earnings	10(a)	32,887	44,719	35,000
Other revenue	10(b)	41,500	49,402	28,500
		<u>2,330,490</u>	<u>2,814,968</u>	<u>2,208,794</u>
Expenses				
Employee costs		(1,139,925)	(1,075,145)	(1,173,545)
Materials and contracts		(2,142,057)	(769,911)	(827,595)
Utility charges		(64,076)	(54,784)	(51,290)
Depreciation on non-current assets	5	(1,500,557)	(1,552,386)	(1,491,780)
Interest expenses	10(d)	(10,294)	(6,372)	(8,403)
Insurance expenses		(143,652)	(131,415)	(130,445)
Other expenditure		(83,370)	(58,189)	(83,958)
		<u>(5,083,931)</u>	<u>(3,648,202)</u>	<u>(3,767,016)</u>
Subtotal		(2,753,441)	(833,233)	(1,558,222)
Non-operating grants, subsidies and contributions				
	9	1,650,739	527,827	534,005
Profit on asset disposals	4(b)	0	0	0
Loss on asset disposals	4(b)	(24,437)	(16,566)	(12,742)
		<u>1,626,302</u>	<u>511,261</u>	<u>521,263</u>
Net result		(1,127,139)	(321,972)	(1,036,959)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,127,139)	(321,972)	(1,036,959)

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

**STATEMENT OF COMPREHENSIVE INCOME
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 Cuballing 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 15 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 17

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
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,295	37,032	3,000
General purpose funding		1,497,676	1,738,764	1,447,827
Law, order, public safety		28,018	51,683	33,767
Health		800	1,148	700
Education and welfare		2,500	3,500	1,000
Housing		4,680	4,680	4,680
Community amenities		77,382	68,029	60,700
Recreation and culture		84,877	81,729	8,545
Transport		310,631	460,945	247,262
Economic services		38,250	31,747	83,812
Other property and services		284,380	335,711	317,500
		<u>2,330,490</u>	<u>2,814,967</u>	<u>2,208,793</u>
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(149,640)	(131,700)	(152,396)
General purpose funding		(75,915)	(63,159)	(74,310)
Law, order, public safety		(186,043)	(165,052)	(178,486)
Health		(41,600)	(37,533)	(44,733)
Education and welfare		(1,237,800)	(14,293)	(54,551)
Housing		(43,610)	(48,531)	(72,294)
Community amenities		(355,510)	(339,596)	(343,728)
Recreation and culture		(376,688)	(367,488)	(258,140)
Transport		(2,193,061)	(2,089,963)	(2,114,502)
Economic services		(174,705)	(181,247)	(194,290)
Other property and services		(239,064)	(203,267)	(271,184)
		<u>(5,073,637)</u>	<u>(3,641,828)</u>	<u>(3,758,614)</u>
Finance costs	6, 10(d)			
Education and welfare		(2,774)	0	0
Transport		(4,126)	(6,372)	(5,867)
Other property and services		(3,394)	0	(2,536)
		<u>(10,294)</u>	<u>(6,372)</u>	<u>(8,403)</u>
Subtotal		<u>(2,753,441)</u>	<u>(833,233)</u>	<u>(1,558,224)</u>
Non-operating grants, subsidies and contributions	9	1,650,739	527,827	534,005
Profit on disposal of assets	4(b)	0	0	0
(Loss) on disposal of assets	4(b)	(24,437)	(16,566)	(12,742)
		<u>1,626,302</u>	<u>511,261</u>	<u>521,263</u>
Net result		<u>(1,127,139)</u>	<u>(321,972)</u>	<u>(1,036,961)</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u>(1,127,139)</u>	<u>(321,972)</u>	<u>(1,036,961)</u>

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

**STATEMENT OF COMPREHENSIVE INCOME
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

GOVERNANCE

Administration and operation of facilities and services to members of council, other costs that relate to the tasks of elected members and ratepayers on matters which do not concern specific council activities.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

Inspections of septs and food control.

EDUCATION AND WELFARE

Support of school activities.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Operation of refuse sites, noise control and administration of Town Planning Scheme.

RECREATION AND CULTURE

Maintenance of halls, recreation centre and various reserves.
Support library services in Narrogin.

TRANSPORT

Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance.

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

Private works operation, plant repairs and operation costs.

ACTIVITIES

Complete Council Meetings
Represent the Shire of Cuballing on regional boards and organisations
Complete administration activities including insurance, finance and compliance reporting
Complete local community strategic planning
Lobby other levels of government in support of the Shire of Cuballing

Manage Rates issue and collection
Maintain property data

Provide a visiting ranger service
Support Cuballing Popanyinning Volunteer Bush Fire Brigade
Complete fire prevention activities
Provide bushfire response activities
Oversee local emergency management planning

Inspect food premises
Licence sewerage systems

Provide activities for local youth
Support local schools

Provide staff housing for CEO

Operate Cuballing Transfer Station
Operate Popanyinning Transfer Station
Provide kerbside waste & recycling services
Provide town planning approvals
Complete town planning enforcement
Complete town planning amendments and reviews
Provide Cuballing cemetery
Provide Popanyinning cemetery

Maintain Halls and Civic buildings
Maintain parks & gardens
Maintain Cuballing Recreation Centre and oval
Manage lease of Dryandra Equestrian Centre
Support Narrogin Library

Maintain and protect local environmentally significant areas
Maintain Council roads and footpaths
Construct new roads and footpaths
Provide vehicle licencing agency services

Control noxious weeds on Council property
Support Dryandra Country Visitors Centre
Provide DrumMuster Service
Promote the Shire of Cuballing
Provide Building registration services to Shire of Cuballing
Provide potable water sales
Inspect swimming pools

Complete private civil construction works
Provide Building Surveying services

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 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,175,270	1,113,678	1,153,672
Operating grants, subsidies and contributions		733,442	1,257,248	696,369
Fees and charges		347,392	396,324	400,253
Interest earnings		32,887	44,719	35,000
Goods and services tax		0	9,185	0
Other revenue		41,500	49,402	28,500
		2,330,491	2,870,556	2,313,794
Payments				
Employee costs		(1,139,925)	(1,105,265)	(1,162,110)
Materials and contracts		(958,867)	(655,641)	(788,350)
Utility charges		(64,076)	(54,784)	(42,170)
Interest expenses		(10,294)	(6,372)	(8,403)
Insurance expenses		(143,652)	(131,415)	(130,445)
Other expenditure		(83,370)	(58,189)	(83,958)
		(2,400,184)	(2,011,666)	(2,215,436)
Net cash provided by (used in) operating activities	3	(69,693)	858,890	98,358
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,179,570)	(399,959)	(575,711)
Payments for construction of infrastructure	4(a)	(1,007,382)	(917,239)	(805,835)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,650,739	527,827	534,005
Proceeds from sale of plant & equipment	4(b)	94,000	48,475	36,256
Net cash provided by (used in) investing activities		(1,442,213)	(740,896)	(811,285)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(69,160)	(38,704)	(45,566)
Proceeds from new borrowings	6(b)	310,000	160,000	160,000
Net cash provided by (used in) financing activities		240,840	121,296	114,434
Net increase (decrease) in cash held		(1,271,066)	239,290	(598,493)
Cash at beginning of year		2,290,923	2,051,633	2,051,633
Cash and cash equivalents at the end of the year	3	1,019,857	2,290,923	1,453,140

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 \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	687,002	618,610	660,426
		687,002	618,610	660,426
Revenue from operating activities (excluding rates)				
Governance		1,295	37,032	3,000
General purpose funding		322,406	613,120	322,455
Law, order, public safety		28,018	51,683	33,767
Health		800	1,148	700
Education and welfare		2,500	3,500	1,000
Housing		4,680	4,680	4,680
Community amenities		77,382	68,029	60,700
Recreation and culture		84,877	81,729	8,545
Transport		310,631	460,945	247,262
Economic services		38,250	31,747	83,812
Other property and services		284,380	335,711	317,500
		1,155,219	1,689,324	1,083,421
Expenditure from operating activities				
Governance		(149,640)	(131,700)	(152,396)
General purpose funding		(75,915)	(63,159)	(74,310)
Law, order, public safety		(186,043)	(165,052)	(178,486)
Health		(41,600)	(37,533)	(44,733)
Education and welfare		(1,240,574)	(14,293)	(54,551)
Housing		(43,610)	(48,531)	(72,294)
Community amenities		(355,510)	(339,596)	(343,728)
Recreation and culture		(376,688)	(367,488)	(258,140)
Transport		(2,221,624)	(2,112,901)	(2,133,111)
Economic services		(174,705)	(181,247)	(194,290)
Other property and services		(242,458)	(203,267)	(273,720)
		(5,108,367)	(3,664,767)	(3,779,759)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,718,207	1,568,952	1,504,522
Amount attributable to operating activities		(547,939)	212,119	(531,390)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,650,739	527,827	534,005
Purchase property, plant and equipment	4(a)	(2,179,570)	(399,959)	(575,711)
Purchase and construction of infrastructure	4(a)	(1,007,382)	(917,239)	(805,835)
Proceeds from disposal of assets	4(b)	94,000	48,475	36,256
Amount attributable to investing activities		(1,442,213)	(740,896)	(811,285)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(69,160)	(38,704)	(45,566)
Proceeds from new borrowings	6(b)	310,000	160,000	160,000
Transfers to cash backed reserves (restricted assets)	7(a)	(4,545)	(165,386)	(143,127)
Transfers from cash backed reserves (restricted assets)	7(a)	563,826	134,225	245,996
Amount attributable to financing activities		800,121	90,135	217,303
Budgeted deficiency before general rates		(1,190,031)	(438,642)	(1,125,372)
Estimated amount to be raised from general rates	1	1,175,270	1,125,644	1,118,672
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	(14,761)	687,002	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 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 \$
Differential general rate or general rate									
Gross rental valuations									
GRV Cuballing	0.07697	187	2,350,114	180,881	0	0	180,881	152,468	152,468
Unimproved valuations									
UV Cuballing	0.00729	188	115,229,000	839,904	0	0	839,904	787,518	787,684
Sub-Totals		375	117,579,114	1,020,785	0	0	1,020,785	939,986	940,152
Minimum									
Minimum payment									
Gross rental valuations									
GRV Cuballing	690	140		96,600	0	0	96,600	111,780	111,780
Unimproved valuations									
UV Cuballing	930	152		141,360	0	0	141,360	146,940	146,940
Sub-Totals		292	0	237,960	0	0	237,960	258,720	258,720
Less Rates Written Off							(6,700)	(130)	(6,700)
Discounts/concessions (Refer note 1(d))		667	117,579,114	1,258,745	0	0	1,252,045	1,198,576	1,192,172
Total amount raised from general rates							(76,775)	(72,932)	(73,500)
Specified area rates (Refer note 1(c))							1,175,270	1,125,644	1,118,672
Total rates							0	0	0
							1,175,270	1,125,644	1,118,672

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

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.

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

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 %	2019/20 Budget revenue \$	2018/19 Actual revenue \$	2018/19 Budget revenue \$
Option one							
Discount	28/08/2019			0.0%			
Option two							
Pay in Full	11/09/2019			0.0%			
Option three							
Pay in 4 Instalments	11/09/2019	30		11.0%			
	11/11/2019		5.5%	11.0%			
	13/01/2020		5.5%	11.0%			
	13/03/2020		5.5%	11.0%			
					2019/20 Budget revenue \$	2018/19 Actual revenue \$	2018/19 Budget revenue \$
Instalment plan admin charge revenue					1,500	2,220	1,500
Instalment plan interest earned					1,000	1,711	1,000
Unpaid rates and service charge interest earned					6,887	7,458	8,000
					9,387	11,389	10,500

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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.

(d) Rates discounts

Rate or fee to which discount is granted	Discount %	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Option One Only	8.0%	\$ 76,775	\$ 72,932	\$ 73,500	A discount of 8% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 21 days after the date of service appearing on the rates notice.
		76,775	72,932	73,500	

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Discount %	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
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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

	Note	2019/20 Budget 30 June 2020 \$	2019/20 Budget 01 July 2019 \$	2018/19 Actual 30 June 2019 \$	2018/19 Budget 30 June 2019 \$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	4,987	609,477	593,514	13,706
Cash - restricted reserves	3	1,014,870	1,574,151	1,574,151	1,439,434
Cash - restricted unspent grant Income			73,832	73,832	
Receivables		64,420	54,398	32,263	62,513
Rates Receivable		63,701	63,701	63,701	
Inventories		9,144	8,986	8,391	8,391
		1,157,122	2,384,545	2,345,852	1,524,044
Less: current liabilities					
Trade and other payables		(156,563)	(123,392)	(123,392)	(84,608)
Contract liabilities				0	
Short term borrowings				(11)	(193,594)
Long term borrowings		(69,610)	(69,160)	(11)	(193,594)
Provisions		(246,020)	(246,020)	(246,020)	(276,668)
		(472,193)	(438,572)	(369,423)	(554,870)
Net current assets		684,929	1,945,973	1,976,429	969,174

2 (b) 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.

	Note	2019/20 Budget 30 June 2020 \$	2019/20 Budget 01 July 2019 \$	Estimated Actual 30 June 2019 \$	2018/19 Budget 30 June 2019 \$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	684,929	1,945,973	1,976,429	969,174
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Cash - restricted reserves	3	(1,014,870)	(1,574,151)	(1,574,151)	(1,439,434)
Add: Current liabilities					
- Current portion of borrowings		69,160	69,160	38,704	193,594
- Employee benefit provisions		246,020	246,020	246,020	276,666
Adjusted net current assets - surplus/(deficit)		(14,761)	687,002	687,002	0

(ii) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Add: Loss on disposal of assets	4(b)	24,437	16,566	16,566	12,742
Add: Change in accounting policies	17	1,193,213	761,972		
Add: Depreciation on assets	5	1,500,557	1,552,386	1,552,386	1,491,780
Non cash amounts excluded from operating activities		2,718,207	2,330,924	1,568,952	1,504,522

(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 17 for further explanation of the impact of the changes in accounting policies

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

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

All funds to which the Shire of Cuballing 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 Cuballing'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 Cuballing'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 Cuballing'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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	4,987	642,940	13,706
Cash - restricted	1,014,870	1,647,983	1,439,434
	<u>1,019,857</u>	<u>2,290,923</u>	<u>1,453,140</u>

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

Administration Building, IT & Office Equipment Reserve	5,393	21,068	20,801
Employee Entitlements Reserve	303,437	303,437	298,860
Housing Reserve	53,817	96,817	55,485
Recreation and Community Reserve	30,048	291,199	228,305
Refuse Site Reserve	58,763	58,763	57,254
Grain Freight Reserve	81,912	81,912	80,719
Equestrian Reserve	14,711	10,166	10,093
Road and Bridges Reserve	42,542	42,542	28,001
Plant and Equipment Reserve	420,195	664,195	655,902
Standpipe Maintenance Reserve	4,052	4,052	4,023
Unspent grants and contributions not held in reserve		73,832	0
	<u>1,014,870</u>	<u>1,647,983</u>	<u>1,439,443</u>

**Reconciliation of net cash provided by
operating activities to net result**

Net result	(1,127,139)	(321,972)	(1,036,961)
Depreciation	1,500,557	1,552,386	1,491,780
(Profit)/loss on sale of asset	24,437	16,566	12,742
(Increase)/decrease in receivables	(10,022)	55,587	105,000
(Increase)/decrease in inventories	0	(595)	0
Increase/(decrease) in payables		131,755	59,800
Increase/(decrease) in employee provisions		(47,010)	0
Change in accounting policies transferred to retained surplus (refer to Note 17)	1,193,213	0	0
Grants/contributions for the development of assets	(1,650,739)	(527,827)	(534,005)
Net cash from operating activities	<u>(69,693)</u>	<u>858,890</u>	<u>98,357</u>

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2018/19		2019/20	
												Actual total	Budget total	Budget total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>															
Land & Buildings	14,000				1,222,000		26,046	338,949	15,000	10,500		232,416	1,626,495	232,416	397,690
Furniture & Equipment	9,075											0	9,075	0	2,618
Plant & Equipment									544,000			167,543	544,000	175,403	175,403
	23,075	0	0	0	1,222,000	0	26,046	338,949	559,000	10,500	0	399,959	2,179,570	575,711	575,711
<i>Infrastructure</i>															
Infrastructure - Roads									1,007,382			913,310	1,007,382	805,835	805,835
Infrastructure - Other Infrastructure	0	0	0	0	0	0	0	0	1,007,382	0	0	3,929	0	0	0
	23,075	0	0	0	1,222,000	0	26,046	338,949	1,566,382	10,500	0	1,317,199	3,186,952	1,381,546	1,381,546
Total acquisitions															

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

Additional Notes To Budget - Capital Purchases

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
By Program												
Transport	118,436	94,000	0	(24,437)	65,041	48,475	0	(16,566)	48,998	36,256	0	(12,742)
	118,436	94,000	0	(24,437)	65,041	48,475	0	(16,566)	48,998	36,256	0	(12,742)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and Equipment	118,436	94,000		(24,437)	65,041	48,475		(16,566)	48,998	36,256		(12,742)
	118,436	94,000	0	(24,437)	65,041	48,475	0	(16,566)	48,998	36,256	0	(12,742)

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

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

5. ASSET DEPRECIATION

By Program

Governance
Law Order & Public Safety
Housing
Community Amenities
Recreation and Culture
Transport
Economic Services
Other Property and Services

By Class

Plant & Equipment
Furniture and Equipment
Plant and Equipment
Infrastructure - Other
Infrastructure - Roads

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
22,160	22,680	19,940
71,800	71,719	71,058
8,100	8,125	8,135
3,578	7,586	3,793
90,750	98,918	81,257
1,123,923	1,163,462	1,123,924
12,246	11,547	10,912
168,000	168,350	172,761
1,500,557	1,552,386	1,491,780
93,082	92,039	93,167
5,160	5,145	753
260,960	260,966	260,232
41,738	54,875	0
1,099,617	1,139,361	1,137,628
1,500,557	1,552,386	1,491,780

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:

Plant & Equipment	30-50 Years
Furniture and Equipment	3 to 10 Years
Plant and Equipment	5 to 15 years
Infrastructure - Roads	50 Years

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 2020

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 Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	2019/20 Budget Principal outstanding 30 June 2020	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	2018/19 Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	\$	\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$
Education and welfare Loan - Aged Persons Hc	0	310,000	14,223	2,775	295,777	0	0	0	0	0	0	0	0	0
Transport Loan 63 - Grader	111,951	0	40,446	4,126	71,505	150,655	0	38,704	6,372	111,951	150,644	0	38,704	5,867
Economic services Loan 64 - Property Loan	160,000	0	14,491	3,394	138,145	160,000	0	0	0	160,000	160,000	6,862	2,536	153,138
	271,951	310,000	69,160	10,294	505,427	150,655	38,704	6,372	271,951	150,644	160,000	45,566	8,403	265,078
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	271,951	310,000	69,160	10,294	505,427	150,655	38,704	6,372	271,951	150,644	160,000	45,566	8,403	265,078

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Aged Persons Housing	WATC	Fixed Rate	10	2.2%	\$ 310,000	\$ 2,775	\$ 310,000	\$ 0
					310,000	2,775	310,000	0

(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

**Undrawn borrowing facilities
credit standby arrangements**

	2019/20 Budget	2018/19 Actual	2018/19 Budget
Bank overdraft limit	30,000	30,000	30,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Total amount of credit unused	50,000	50,000	50,000

Loan facilities

Loan facilities in use at balance date	505,427	271,951	265,078
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Overdraft details	overdraft was	overdraft	b/fwd 1 July	Budgeted	at 30th June
			\$	\$	\$
Commonwealth Bank Of Meet short term funding requireme			0	(30,000)	30,000
			0	(30,000)	30,000

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		2019/20		2019/20		2018/19		2018/19		2018/19		2018/19		2018/19		2018/19	
	Budget		Budget		Budget		Actual		Actual		Opening		Actual		Opening		Budget	
	Opening	Balance	Transfer to	Transfer (from)	Closing	Balance	Opening	Transfer to	Transfer (from)	Closing	Balance	Balance	Transfer to	Transfer (from)	Balance	Balance	Transfer to	Transfer (from)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building, IT & Office Equipment Reserve	21,068			(15,675)	5,393		17,414	5,454	(1,800)	21,068		17,398	5,203	(1,800)		20,801		
Employee Entitlements Reserve	303,437			0	303,437		308,356	22,811	(27,730)	303,437		308,227	18,363	(27,730)		298,860		
Housing Reserve	96,817			(43,000)	53,817		89,482	7,335	0	96,817		89,441	6,044	(40,000)		55,485		
Recreation and Community Reserve	291,199			(261,151)	30,048		308,218	13,041	(30,060)	291,199		308,070	8,595	(88,360)		228,305		
Refuse Site Reserve	58,763			0	58,763		99,864	2,605	(43,706)	58,763		99,795	1,165	(43,706)		57,254		
Grain Freight Reserve	81,912			0	81,912		79,829	2,083	0	81,912		79,788	931	0		80,719		
Equestrian Reserve	10,166		4,545	0	14,711		5,034	5,132	0	10,166		5,034	5,059	0		10,093		
Road and Bridges Reserve	42,542			0	42,542		71,604	1,867	(30,929)	42,542		71,566	835	(44,400)		28,001		
Plant and Equipment Reserve	664,195			(244,000)	420,195		561,190	103,005	0	664,195		560,993	94,909	0		655,902		
Standpipe Maintenance Reserve	4,052			0	4,052		2,000	2,052	0	4,052		2,000	2,023	0		4,023		
Building Employee Entitlement Reserve	0			0	0		0	0	0	0		0	0	0		0		
	1,574,151		4,545	(563,826)	1,014,870		1,542,990	165,386	(134,225)	1,574,151		1,542,312	143,127	(245,996)		1,439,443		

(b) Cash Backed Reserves - Purposes

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

Reserve name	Purpose of the reserve
Administration Building, IT & Office Equipment Reserve	To be used to maintain the administration building and for the purchase of new and/ or replacement of office equipment or furniture.
Employee Entitlements Reserve	To be used to fund employee entitlements.
Housing Reserve	To be used to fund maintenance or construction of new housing.
Recreation and Community Reserve	To be used to upgrade the oval and associated facilities.
Refuse Site Reserve	To be used to fund the upgrade of the refuse sites.
Grain Freight Reserve	To be used to maintain the grain freight route through the district.
Equestrian Reserve	To be used to maintain and upkeep the equestrian centre.
Road and Bridges Reserve	To be used to maintain and fund road and bridge projects throughout the district.
Plant and Equipment Reserve	To be used to maintain and fund plant replacement program.
Standpipe Maintenance Reserve	To be used to maintain and upkeep the standpipe network.
Building Employee Entitlement Reserve	To be used to fund building employee entitlements.

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
	\$	\$	\$
Governance	3,147	3,245	120
General purpose funding	1,000	2,846	2,925
Law, order, public safety	3,250	5,945	3,250
Health	800	1,148	700
Community amenities	71,020	67,699	60,200
Recreation and culture	7,545	7,615	7,545
Transport	2,000	5,137	2,000
Economic services	31,250	29,165	55,012
Other property and services	227,380	273,522	268,500
	347,392	396,324	400,253

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	595	35,799	2,880
General purpose funding	285,073	563,235	289,730
Law, order, public safety	24,769	45,738	30,517
Education and welfare	2,500	2,500	1,000
Housing	4,680	4,680	4,680
Community amenities	6,362	71,614	500
Recreation and culture	77,332	3,500	1,000
Transport	300,631	446,228	237,262
Economic services	6,500	1,000	28,800
Other property and services	25,000	24,587	30,000
	733,442	1,198,880	626,369

Non-operating grants, subsidies and contributions

Recreation and culture	0	6,545	12,723
Transport	778,739	521,282	521,282
Education & Welfare	872,000	0	0
	2,522,739	527,827	534,005

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

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	15,000	22,259	18,000
- Other funds	10,000	13,292	8,000
Other interest revenue (refer note 1b)	7,887	9,169	9,000
	32,887	44,719	35,000
(b) Other revenue			
Other	41,500	49,402	28,500
	41,500	49,402	28,500
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	17,000	16,976	19,000
	17,000	16,976	19,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	10,294	6,372	8,403
	10,294	6,372	8,403
(e) Elected members remuneration			
Meeting fees	12,805	11,250	12,000
Mayor/President's allowance	8,000	7,500	7,500
Deputy Mayor/President's allowance	2,000	1,875	1,875
	22,805	20,625	21,375
(f) Write offs			
General rate	6,700	130	6,700
	6,700	130	6,700

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

11 MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

12 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major undertakings will occur in 2019/20

13 MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRANGEMENTS

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

14 INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

**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 Cuballing'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**

15 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 - Buildings	6,889			6,889
Bonds - Hall Hire	1,150			1,150
Commodine Tennis Club	2,890			2,890
Cuballing Country Festival	1,099			1,099
Cuballing Cricket Club	200			200
Badmington Club	20			20
Cuballing Football Association	566		(100)	466
Environment and Townscape Trust Fur	6,362		(6,362)	0
Police Licensing	816	250,000	(250,033)	783
Swipe Cards	1,605			1,605
Reimbursements	1,698			1,698
	23,296	250,000	(256,495)	16,801

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

**16 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 17

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

**17 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 Cuballing adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Cuballing 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	509,904		509,904

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Cuballing 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 Cuballing 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 Cuballing 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			
Adjustment to retained surplus from adoption of AASB 1058		0	

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 Cuballing. When the taxable event occurs the financial liability is extinguished and the Shire of Cuballing 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 Cuballing 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.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

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

	2019	
	\$	
Retained surplus - 30/06/2019	683,309	
Adjustment to retained surplus from adoption of AASB 15	0	
Adjustment to retained surplus from adoption of AASB 1058	0	0
Retained surplus - 01/07/2019	683,309	0

Shire of Cuballing

2019/20 Budget Template - Operating & Capital

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
Rate Revenue						
03110	Income - Unimproved			\$787,684.00	\$839,904.00	\$0.00
03120	Income - Gross Rental Value Rates			\$152,468.00	\$180,881.00	\$0.00
03130	Income - Minimum Unimproved			\$146,940.00	\$141,360.00	\$0.00
03131	Income - Minimum Gross Rental Value			\$111,780.00	\$96,600.00	\$0.00
03141	Income - Interim Rates - GRV			\$0.00	\$0.00	\$1,198,705.83
03160	Income - Penalty Interest Raised on Rates			\$8,000.04	\$6,887.00	\$7,457.57
03162	Income - Rates Written-off			-\$6,700.00	-\$6,700.00	-\$130.15
03164	Income - Instalment Interest Received			\$1,000.00	\$1,000.00	\$1,711.02
03165	Income - Rates Administration Fee Received			\$1,500.00	\$1,500.00	\$2,220.00
03167	Income - Rate Inquiry Fee			\$2,500.00	\$2,500.00	\$2,500.00
TOTAL REVENUE				\$1,205,172.04	\$1,263,932.00	\$1,212,464.27
03101	Expenditure - Legal Fees			\$7,500.00	\$7,500.00	\$1,220.26
03103	Expenditure - Valuation Expenses and Title Searches			\$8,000.00	\$8,000.00	\$8,236.40
03168	Income - Less Discount Allowed			\$73,500.00	\$76,775.00	\$72,931.62
03190	Expenditure - General Administration			\$58,809.84	\$60,415.00	\$53,702.29
TOTAL EXPENDITURE				\$147,809.84	\$152,690.00	\$136,090.57
SUB TOTAL: TOTAL RATES				\$1,057,362.20	\$1,111,242.00	\$1,076,373.70
OTHER GENERAL PURPOSE FUNDING						
03150	Income - Ex-Gratia Rates Received			\$425.00	\$446.25	\$446.48
03200	Income - Grants Commission			\$289,730.00	\$285,073.00	\$563,235.00
03201	Income - Interest Received - Municipal Account			\$8,000.04	\$10,000.00	\$13,291.50
03202	Income - Interest Received - Reserves			\$18,000.00	\$15,000.00	\$22,258.58
TOTAL REVENUE				\$316,155.04	\$310,519.25	\$599,231.56
SURPLUS / (DEFICIT) : GENERAL PURPOSE FUNDING				\$1,373,517.24	\$1,421,761.25	\$1,675,605.26

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
MEMBERS OF COUNCIL						
04150	Income - Other			\$0.00	\$0.00	\$3,373.37
	TOTAL REVENUE			\$0.00	\$0.00	\$3,373.37
04101	Expenditure - Members Training & Conference			\$12,200.00	\$18,750.00	\$2,033.12
04102	Expenditure - Council Election			\$2,500.00	\$3,500.00	\$0.00
04103	Expenditure - President's Allowance paid			\$7,500.00	\$8,000.00	\$7,500.00
04105	Expenditure - Members Refreshments & Civic Functions			\$13,940.00	\$9,500.00	\$7,518.87
04106	Expenditure - Members - Insurance			\$7,058.00	\$7,270.00	\$7,058.00
04107	Expenditure - Members - Subscriptions			\$21,118.94	\$18,315.00	\$28,798.94
04108	Expenditure - Deputy President's Allowance paid			\$1,875.00	\$2,000.00	\$1,875.00
04110	Expenditure - Members Sitting Fees Paid			\$12,000.00	\$12,805.00	\$11,250.00
04111	Expenditure - Members Exp/Badges/Honour Board			\$2,100.00	\$3,000.00	\$1,432.72
04117	Expenditure - Council Donations			\$3,760.00	\$1,000.00	\$2,000.00
04118	Expenditure - Regional Resource Sharing			\$3,000.00	\$500.00	\$0.00
04170	Expenditure - General Administration Costs			\$65,344.24	\$65,000.00	\$59,669.33
	TOTAL EXPENDITURE			\$152,396.18	\$149,640.00	\$129,135.98
SUB TOTAL: MEMBERS OF COUNCIL				-\$152,396.18	-\$149,640.00	-\$125,762.61
ADMINISTRATION						
04250	Income - Administration - Photocopying, Maps, Minutes			\$120.00	\$200.00	\$298.26
04251	Income - Contributions and Reimbursements			\$2,879.96	\$595.00	\$2,425.45
42530	Income - Cuballing News Circular			\$0.00	\$500.00	\$934.53
04254	Income - Grant - Youth Development Traineeship Fundir			\$0.00	\$0.00	\$30,000.00
	TOTAL REVENUE			\$2,999.96	\$1,295.00	\$33,658.24
04230	Expenditure - Postage			\$3,500.00	\$3,500.00	\$3,015.78
04231	Expenditure - Printing & Stationery - Admin			\$8,500.00	\$12,500.00	\$13,196.53
04232	Expenditure - Fringe Benefits Tax - Admin			\$19,578.00	\$14,000.00	\$19,314.10
04233	Expenditure - Relocation Costs			\$1,000.00	\$1,000.00	\$0.00
04234	Expenditure - Staff Uniform - Admin			\$1,000.00	\$2,250.00	\$1,218.28
04235	Expenditure - Administration Salaries			\$391,419.84	\$395,521.00	\$346,426.61
04236	Expenditure - Administration Super			\$71,827.08	\$53,213.00	\$42,237.51
04237	Expenditure - Merchant Bank Fees			\$1,500.00	\$1,500.00	\$919.31
04238	Expenditure - Insurance Administration			\$3,292.80	\$3,350.00	\$4,093.56
04239	Expenditure - Administration Other			\$875.00	\$11,000.00	\$14,570.06
04240	Expenditure - Advertising			\$1,000.00	\$2,000.00	\$4,126.55
04241	Expenditure - Audit Expenses			\$19,000.00	\$17,000.00	\$16,976.00
04242	Expenditure - Integrated Planning			\$2,500.00	\$22,000.00	\$0.00
04243	Expenditure - Office Equipment Maintenance			\$6,000.00	\$12,600.00	\$2,301.38
04244	Expenditure - Admin Motor Vehicle			\$10,761.00	\$7,500.00	\$8,821.02
04245	Expenditure - Revaluation for Fair Value			\$8,000.00	\$0.00	\$6,631.40
04289	Expenditure - Administration Office Maintenance now pa			\$0.00	\$0.00	\$0.00
04289		J4114	Office Maintenance	\$23,307.60	\$22,605.00	\$26,963.06
04290	Expenditure - General Administration Costs Allocated			-\$653,442.36	-\$680,637.00	-\$596,692.71
04293	Expenditure - Computer Equipment - Mtnce			\$39,081.08	\$45,738.00	\$43,348.25
04294	Expenditure - Telecommunications - Admin			\$4,250.04	\$4,500.00	\$4,714.95
04295	Expenditure - Travel & Accommodation - Admin			\$1,200.00	\$1,200.00	\$8.39
04296	Expenditure - Legal Administration			\$500.00	\$500.00	\$11.02
04297	Expenditure - Training and Conferences Admin			\$10,000.04	\$20,000.00	\$20,269.59
04298	Expenditure - Bank Fees			\$5,410.00	\$5,000.00	\$3,083.14
04299	Expenditure - Depreciation Governance			\$19,940.00	\$22,160.00	\$22,680.31
	TOTAL EXPENDITURE			\$0.12	\$0.00	\$8,234.09
SUB TOTAL: ADMINISTRATION				\$2,999.84	\$1,295.00	\$25,424.15
SURPLUS / (DEFICIT) : GOVERNANCE				-\$149,396.34	-\$148,345.00	-\$100,338.46

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
FIRE PREVENTION						
05150	Income - Fire Prevention - Grants			\$30,517.00	\$24,768.50	\$52,282.95
05151	Income - Fire Prevention Other Fees and Charges			\$250.00	\$250.00	\$909.08
TOTAL REVENUE				\$30,767.00	\$25,018.50	\$53,192.03
05101	Expenditure - Mtnce of Vehicles and Trailers			\$9,125.04	\$11,200.00	\$11,876.71
05102	Expenditure - Maintenance of Land and Buildings			\$1,000.00	\$1,518.69	\$1,088.44
05103	Expenditure - Utilities, Phone, Rates and Taxes			\$2,599.92	\$3,595.00	\$4,194.37
05104	Expenditure - Other Goods and Services			\$2,499.96	\$2,400.00	\$317.50
05105	Expenditure - Insurances			\$13,631.88	\$12,300.00	\$10,612.50
05106	Expenditure - Wages Fire Fighting and Fire breaks			\$0.00	\$0.00	\$0.00
05106		J174	Fire Prevention	\$16,920.77	\$13,700.00	\$9,588.70
05106		J650	Fire Fighting	\$8,924.92	\$8,100.00	\$3,988.65
05107	Expenditure - Clothing and Accessories			\$2,000.00	\$5,729.00	\$5,374.00
05108	Expenditure - Mtnce of Plant and Equipment			\$0.00	\$1,000.00	\$737.68
05190	Expenditure - General Administration - Fire			\$13,068.84	\$13,000.00	\$11,933.84
05199	Expenditure - Depreciation - LOPS			\$71,058.00	\$71,800.00	\$71,719.06
TOTAL EXPENDITURE				\$140,829.33	\$144,342.69	\$131,431.45
SUB TOTAL: FIRE PREVENTION				-\$110,062.33	-\$119,324.19	-\$78,239.42
ANIMAL CONTROL						
05252	Income - Dog Registration Fees and Contributions			\$3,000.00	\$3,000.00	\$5,036.26
TOTAL REVENUE				\$3,000.00	\$3,000.00	\$5,036.26
05205	Expenditure - Ranger and Advertising			\$0.00	\$0.00	\$0.00
05205		J196	Ranger Duties	\$12,000.00	\$12,200.00	\$10,513.79
05251	Expenditure - Other Animal Control			\$500.00	\$2,000.00	\$3,991.50
05290	Expenditure - General Administration - Animal Control			\$16,336.08	\$16,000.00	\$14,917.38
05305	Expenditure - Community Safety - Wages			\$0.00	\$0.00	\$0.00
05305		J197	Emergency Services-Admin	\$8,320.68	\$10,000.00	\$3,182.57
05310	Expenditure - Abandoned Vehicles			\$500.04	\$500.00	\$150.00
05390	Expenditure - General Administration - Community Safet			\$0.00	\$1,000.00	\$865.45
TOTAL EXPENDITURE				\$37,656.80	\$41,700.00	\$33,620.69
SUB TOTAL: ANIMAL CONTROL				-\$34,656.80	-\$38,700.00	-\$28,584.43
SURPLUS / (DEFICIT) : LAW, ORDER & PUBLIC SAFETY				-\$144,719.13	-\$158,024.19	-\$106,823.85

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
ENVIRONMENTAL HEALTH						
07110	Expenditure - EHO Contract - Salary			\$17,595.00	\$15,600.00	\$13,140.00
07115	Expenditure - Analytical			\$500.00	\$500.00	\$357.00
07190	Expenditure - General Administration			\$26,137.68	\$25,000.00	\$23,867.69
TOTAL EXPENDITURE				\$44,232.68	\$41,100.00	\$37,364.69
PREVENTATIVE SERVICES						
07150	Income - Other Health			\$700.00	\$800.00	\$1,148.00
TOTAL REVENUE				\$700.00	\$800.00	\$1,148.00
07700	Expenditure - Health Training and Other			\$500.04	\$500.00	\$167.95
TOTAL EXPENDITURE				\$500.04	\$500.00	\$167.95
SUB TOTAL: PREVENTATIVE SERVICES				\$199.96	\$300.00	\$980.05
SURPLUS / (DEFICIT) : HEALTH				-\$44,032.72	-\$40,800.00	-\$36,384.64

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
OTHER EDUCATION						
08190	Expenditure - General Administration			\$13,068.84	\$13,000.00	\$11,933.84
08105	Expenditure - Schools Donations Prizes			\$500.00	\$500.00	\$230.91
08106	Expenditure - Bus Shelters			\$982.04	\$800.00	\$162.90
	TOTAL EXPENDITURE			\$14,550.88	\$14,300.00	\$12,327.65
AGED & DISABLED						
08402	Income Relating to Aged & Disabled - Senior Citizens			\$1,000.00	\$874,500.00	\$3,500.00
	TOTAL REVENUE			\$1,000.00	\$874,500.00	\$3,500.00
08400	Expenses Relating to Aged & Disabled - Senior Citizens			\$39,999.96	-\$2,775.00	\$1,965.52
08400		J084C	Seniors Housing	\$0.00	\$1,222,000.00	\$0.00
08400		J084A	Stay On Your Feet	\$0.00	\$1,500.00	\$0.00
08400		J084B	Seniors Day	\$0.00	\$0.00	\$0.00
08400	Loan 65 - Interest on loan			\$0.00	\$2,775.00	\$0.00
	TOTAL EXPENDITURE			\$39,999.96	\$1,223,500.00	\$1,965.52
	SUB TOTAL: AGED & DISABLED			-\$38,999.96	-\$349,000.00	\$1,534.48
	SURPLUS / (DEFICIT) : EDUCATION & WELFARE			-\$53,550.84	-\$363,300.00	-\$10,793.17

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
STAFF HOUSING						
09150	Income - Contributions and Reimbursements for Staff Hc			\$4,680.00	\$4,680.00	\$4,680.00
	TOTAL REVENUE			\$4,680.00	\$4,680.00	\$4,680.00
09105	Expenditure - CEO Housing Maintenance			\$32,539.18	\$0.00	\$0.00
09105		J157	Ceo Housing Maintenance	\$0.00	\$21,950.33	\$17,671.66
09106	Expenditure - Deputy CEO Housing			\$20,106.56	\$0.00	\$10,230.00
09106		J301	Dceo - Housing Maintenance	\$0.00	\$2,000.00	\$2,466.17
09108	Expenditure - Works Housing			\$10,860.00	\$10,860.00	\$9,441.48
09190	Expenditure - General Administration			\$653.40	\$700.00	\$596.70
09299	Expenditure - Depreciation Housing			\$8,135.04	\$8,100.00	\$8,124.97
	TOTAL EXPENDITURE			\$72,294.18	\$43,610.33	\$48,530.98
	SUB TOTAL: STAFF HOUSING			-\$67,614.18	-\$38,930.33	-\$43,850.98
	SURPLUS / (DEFICIT) : HOUSING			-\$67,614.18	-\$38,930.33	-\$43,850.98

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
SANITATION - HOUSEHOLD REFUSE						
10155	Income - Rubbish Collection Service			\$59,400.00	\$69,720.00	\$60,125.00
	TOTAL REVENUE			\$59,400.00	\$69,720.00	\$60,125.00
10100	Expenses Relating to Sanitation - Household Refuse			\$40,579.68	\$45,000.00	\$47,021.67
10105	Expenditure - Tip Maintenance Costs			\$0.00	\$0.00	\$0.00
10105		J158	Transfer Station Cuballing	\$75,154.38	\$76,283.87	\$76,584.84
10105		J166	Refuse Site Popanyinning	\$73,909.70	\$74,125.00	\$70,602.60
10190	Expenditure - General Administration			\$32,672.16	\$32,000.00	\$29,834.61
	TOTAL EXPENDITURE			\$222,315.92	\$227,408.87	\$224,043.72
SUB TOTAL: SANITATION - HOUSEHOLD REFUSE				-\$162,915.92	-\$157,688.87	-\$163,918.72
OTHER SANITATION						
10200	Expenditure - Relating to Sanitation - Other			\$5,000.00	\$5,000.00	\$0.00
	TOTAL EXPENDITURE			\$5,000.00	\$5,000.00	\$0.00
TOWN PLANNING & REGIONAL DEVELOPMENT						
10650	Income Relating to Town Planning & Regional Developpr			\$800.00	\$1,000.00	\$1,504.99
	TOTAL REVENUE			\$800.00	\$1,000.00	\$1,504.99
10605	Expenditure - Relating to Town Planning & Regional Dev			\$1,000.00	\$1,000.00	\$0.00
10610	Expenditure - Town Planning Consultant			\$10,000.00	\$12,000.00	\$10,191.83
10615	Expenditure - Local Planning Strategy			\$13,500.00	\$1,000.00	\$8,354.00
10690	Expenditure - General Administration			\$32,672.12	\$30,000.00	\$29,834.61
	TOTAL EXPENDITURE			\$57,172.12	\$44,000.00	\$48,380.44
SUB TOTAL: TOWN PLANNING & REGIONAL DEVELOPMENT				-\$56,372.12	-\$43,000.00	-\$46,875.45
OTHER COMMUNITY AMENITIES						
10750	Income - Cemetery Charges			\$500.00	\$6,662.00	\$330.00
10755	Income - Sale of history book			\$0.00	\$0.00	\$6,069.37
	TOTAL REVENUE			\$500.00	\$6,662.00	\$6,399.37
10500	Expenses Relating to Protection Of Environment			\$0.00	\$5,000.00	\$0.00
10700	Expenditure - Relating to Other Community Amenities			\$500.00	\$500.00	\$5.91
10705	Expenditure - Maintenance - Public Conveniences Popo			\$0.00	\$0.00	\$0.00
10705		J180	Public Convenience-Popanyinning	\$15,869.16	\$17,900.00	\$17,715.10
10705		J185A	Public Conveniences - Cuballing	\$9,689.92	\$11,311.00	\$7,838.36
10715	Expenditure - Cemetery Maintenance			\$0.00	\$0.00	-\$0.00
10715		J159	Cemetery Cuballing	\$3,912.56	\$16,132.00	\$5,027.04
10715		J160	Cemetery Popanyinning	\$3,912.48	\$3,600.00	\$81.45
10720	Expenditure - Mens Shed Maintenance			\$1,959.24	\$0.00	\$0.00
10720		J161	Mens Shed	\$0.00	\$2,000.00	\$11,017.65
10790	Expenditure - General Administration			\$19,603.32	\$19,500.00	\$17,900.77
10799	Expenditure - Depreciation - Community Amenities			\$3,793.08	\$3,158.00	\$7,585.67
	TOTAL EXPENDITURE			\$59,239.76	\$79,101.00	\$67,171.95
SUB TOTAL: OTHER COMMUNITY AMENITIES				-\$58,739.76	-\$72,439.00	-\$60,772.58
SURPLUS / (DEFICIT) : COMMUNITY AMENITIES				-\$283,027.80	-\$278,127.87	-\$271,566.75

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
PUBLIC HALLS & CIVIC CENTRES						
11050	Income - Hall Hire			\$500.00	\$500.00	\$860.00
	TOTAL REVENUE			\$500.00	\$500.00	\$860.00
11010	Expenditure - Halls Maintenance			\$0.00	\$0.00	\$0.00
11010		J162	Cuballing Town Hall	\$8,206.92	\$39,051.00	\$8,959.12
11010		J163	Popanyinning Town Hall	\$14,273.89	\$20,302.00	\$13,481.38
11010		J164	Cwa Hall	\$4,331.76	\$7,090.00	\$4,811.99
11010		J198	Popanyinning School Building	\$3,046.37	\$3,370.00	\$1,812.70
11029	Expenditure - Depreciation Recreation and Culture - Hall			\$183.96	\$420.00	\$519.16
	TOTAL EXPENDITURE			\$30,042.90	\$70,233.00	\$29,584.35
	SUB TOTAL: PUBLIC HALLS & CIVIC CENTRES			-\$29,542.90	-\$69,733.00	-\$28,724.35
OTHER RECREATION & SPORT						
11052	Income - Recreation Complex			\$2,500.00	\$2,500.00	\$2,210.00
11114	Income -Grant -Yornaning Dam Stage 1			\$0.00	\$0.00	\$12,000.00
11116	Income - Grant - Yornaning Dam Stage 2			\$0.00	\$73,832.00	\$9,690.00
11150	Income - Relating to Other Recreation & Sport			\$12,723.00	\$3,500.00	\$49,923.50
11160	Income Equestrian Centre - Lease fee			\$4,545.46	\$4,545.46	\$4,545.46
11170	Income - Youth Activity Funding			\$1,000.00	\$0.00	\$2,500.00
	TOTAL REVENUE			\$20,768.46	\$84,377.46	\$80,868.96
11099	Expenditure - Depreciation Recreation and Culture			\$81,072.84	\$90,150.00	\$97,744.90
11105	Expenditure - Maintenance - Parks and Reserves			\$0.00	\$0.00	\$126.14
11105		J167	Popanyinning Tourist Precinct	\$4,491.70	\$7,320.13	\$5,952.39
11105		J172	Mcgarraigal Park	\$3,757.52	\$16,838.33	\$7,887.97
11105		J173	Skate Park-Cuballing	\$11,906.75	\$21,282.17	\$13,079.40
11105		J176	War Memorials	\$4,059.84	\$4,800.00	\$4,691.30
11105		J178	Popanyinning Trail Maintenance	\$1,571.04	\$1,075.00	\$320.18
11105		J187	Yornaning Dam Public Area	\$6,315.83	\$12,687.99	\$14,897.56
11105		J222	Parks, Garden, Reseves Not Listed	\$8,444.75	\$12,582.00	\$16,663.49
11110	Expenditure - Dryandra Equestrian Centre			\$0.00	\$0.00	\$0.00
11110		J147	Maintenance Equestrian Park	\$6,562.08	\$6,325.00	\$5,570.97
11120	Expenditure - Maintenance Cuballing Rec Centre & Ova			\$0.00	\$0.00	\$0.00
11120		J179	Ovals- Cuballing	\$17,024.92	\$26,883.00	\$24,784.56
11120		J186	Ovals- Popanyinning	\$1,383.04	\$2,533.00	\$2,287.55
11120		J603	Springhill Dam - Misc	\$3,524.59	\$7,021.20	\$7,595.55
11125	Expenditure - Maintenance - Recreation			\$0.00	\$0.00	\$0.00
11125		J165	Recreation Centre-Cuballing	\$14,557.36	\$32,246.48	\$25,165.09
11125		J199	Popanyinning Tennis Area	\$2,605.48	\$2,963.83	\$1,597.18
11125		J200	Cuballing Golf Club	\$1,932.96	\$2,177.48	\$54,489.80
11125		J208	Cuballing Tennis Club	\$1,085.16	\$1,694.05	\$1,661.31
11127	Expenditure - Youth Day Activies			\$525.00	\$0.00	\$0.00
11190	Expenditure - General Administration			\$52,275.36	\$52,275.00	\$47,735.39
11228	Expenditure - Other Recreation & Sport			\$0.00	\$0.00	\$0.00
11229	Expenditure - Depreciation - Recreation and Culture			\$0.00	\$600.00	\$653.35
	TOTAL EXPENDITURE			\$223,096.22	\$301,454.66	\$332,904.08
	SUB TOTAL: OTHE RECREATION & SPORT			-\$202,327.76	-\$217,077.20	-\$252,035.12
LIBRARIES						
11505	Expenditure - Contribution Narrogin Regional Library			\$5,000.04	\$5,000.00	\$5,000.00
	TOTAL EXPENDITURE			\$5,000.04	\$5,000.00	\$5,000.00
	SURPLUS / (DEFICIT) : RECREATION & CULTURE			-\$236,870.70	-\$291,810.20	-\$285,759.47

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION						
12155	Income - Grant - MRWA Direct			\$57,535.00	\$115,490.00	\$98,183.00
12163	Income - Grant - Regional Road Grants			\$330,011.80	\$334,630.00	\$330,012.00
12175	Income - Grant - Roads to Recovery			\$191,270.00	\$211,000.00	\$191,270.00
12177	Income - Sale of scrap			\$2,000.00	\$2,000.00	\$5,137.18
12180	Income - Grant - MRWA Blackspot			\$0.00	\$233,109.00	\$0.00
12185	Income - Grants Commission Local Road Grant			\$179,727.00	\$185,141.00	\$338,585.00
TOTAL REVENUE				\$760,543.80	\$1,081,370.00	\$963,187.18
12101	Expenditure - Loan 64 - Interest on Austral Street Land			\$2,535.96	\$3,394.00	\$0.00
TOTAL EXPENDITURE				\$2,535.96	\$3,394.00	\$0.00
SUB TOTAL: STREETS, ROADS, BRIDGES & DEPOT CONSTRUCTION				\$758,007.84	\$1,077,976.00	\$963,187.18

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE						
12250	Income - Contributions			\$0.00	\$0.00	\$9,460.00
	TOTAL REVENUE			\$0.00	\$0.00	\$9,460.00
12205	Expenditure - Maintenance on streets and roads			\$843,900.36	\$870,274.00	\$71.70
12205		J001	Stratherne Rd	\$0.00	\$0.00	\$63,195.54
12205		J002	Popanyinning West Rd	\$0.00	\$0.00	\$36,275.95
12205		J003	Cuballing West Rd	\$0.00	\$0.00	\$15,822.61
12205		J004	Popanyinning East Rd	\$0.00	\$0.00	\$104,081.69
12205		J005	Yornaning West Rd	\$0.00	\$0.00	\$2,629.94
12205		J006	Cuballing East Rd	\$0.00	\$0.00	\$15,442.50
12205		J007	Pauley Rd	\$0.00	\$0.00	\$15,326.80
12205		J008	Bunmulling Rd	\$0.00	\$0.00	\$18,317.18
12205		J009	Yornaning East Rd	\$0.00	\$0.00	\$1,363.78
12205		J010	Springhill Rd	\$0.00	\$0.00	\$7,736.31
12205		J011	Williams Rd	\$0.00	\$0.00	\$63,643.60
12205		J012	Turners Rd	\$0.00	\$0.00	\$5,847.75
12205		J013	Tanners Rd	\$0.00	\$0.00	\$12,823.05
12205		J014	Contine Siding	\$0.00	\$0.00	\$376.06
12205		J015	Curries Rd	\$0.00	\$0.00	\$8,177.20
12205		J016	Dryandra Rd	\$0.00	\$0.00	\$8,395.69
12205		J017	Reeds Rd	\$0.00	\$0.00	\$25,237.49
12205		J018	Parsons Rd	\$0.00	\$0.00	\$1,158.11
12205		J019	Pennys Rd	\$0.00	\$0.00	\$17,745.18
12205		J020	Gaths Rd	\$0.00	\$0.00	\$2,688.80
12205		J021	Cowcher St	\$0.00	\$0.00	\$314.90
12205		J022	Batts Rd	\$0.00	\$0.00	\$13,935.33
12205		J023	Merwanga Rd	\$0.00	\$0.00	\$3,623.83
12205		J025	Leesons Rd	\$0.00	\$0.00	\$766.33
12205		J026	Strahans Rd	\$0.00	\$0.00	\$1,529.24
12205		J027	Stevens Rd	\$0.00	\$0.00	\$10,401.63
12205		J028	Grout Rd	\$0.00	\$0.00	\$2,978.84
12205		J029	Congelin - Narrogin Rd	\$0.00	\$0.00	\$19,438.22
12205		J030	Bradford Exchange Rd	\$0.00	\$0.00	\$1,232.09
12205		J031	Murbys Rd	\$0.00	\$0.00	\$664.01
12205		J032	Nottles Rd	\$0.00	\$0.00	\$7,513.81
12205		J033	Napping Pool Rd	\$0.00	\$0.00	\$6,826.07
12205		J034	Webbs Rd	\$0.00	\$0.00	\$2,442.91
12205		J035	Forestry Rd	\$0.00	\$0.00	\$3,225.08
12205		J038	Walsh Rd	\$0.00	\$0.00	\$1,280.16
12205		J039	Dews Rd	\$0.00	\$0.00	\$917.34
12205		J040	Fourteen Mile Brook	\$0.00	\$0.00	\$7,098.34
12205		J041	Neamutin Rd	\$0.00	\$0.00	\$12,349.40
12205		J042	Dents Rd	\$0.00	\$0.00	\$1,794.41
12205		J043	Dixons Rd	\$0.00	\$0.00	\$1,372.60
12205		J044	Wades Rd	\$0.00	\$0.00	\$1,156.59
12205		J045	Halls Rd	\$0.00	\$0.00	\$4,656.57
12205		J046	Shaddicks Rd	\$0.00	\$0.00	\$2,694.55
12205		J047	Nebrikinning Rd	\$0.00	\$0.00	\$4,403.81
12205		J048	Wes Youngs Rd	\$0.00	\$0.00	\$1,725.40
12205		J049	Schoolars Rd	\$0.00	\$0.00	\$1,675.98
12205		J050	Chungamunning Rd	\$0.00	\$0.00	\$536.18
12205		J051	Langes Rd	\$0.00	\$0.00	\$1,260.69
12205		J052	Youngs Rd	\$0.00	\$0.00	\$1,616.08
12205		J053	Cooke Rd	\$0.00	\$0.00	\$2,965.58
12205		J054	Drapers Rd	\$0.00	\$0.00	\$661.87
12205		J055	Francis Rd	\$0.00	\$0.00	\$88.14
12205		J056	Lol Gray Soak	\$0.00	\$0.00	\$888.86
12205		J057	Brands Rd	\$0.00	\$0.00	\$804.90
12205		J058	Short Rd	\$0.00	\$0.00	\$1,536.84
12205		J059	Fairheads Rd	\$0.00	\$0.00	\$56.18

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
12205		J060	Taylors Rd	\$0.00	\$0.00	\$818.98
12205		J061	Mcgowans Rd	\$0.00	\$0.00	\$56.18
12205		J062	Patullo Rd	\$0.00	\$0.00	\$1,284.79
12205		J063	Haslams Rd	\$0.00	\$0.00	\$1,339.75
12205		J064	Kerruish Rd	\$0.00	\$0.00	\$2,982.61
12205		J065	Melchiorre Rd	\$0.00	\$0.00	\$2,779.68
12205		J066	Tulletts Rd	\$0.00	\$0.00	\$3,264.12
12205		J067	Watsons Rd	\$0.00	\$0.00	\$860.35
12205		J068	Fitts Rd	\$0.00	\$0.00	\$1,353.29
12205		J071	Knights L	\$0.00	\$0.00	\$1,632.22
12205		J072	Weatherhead Rd	\$0.00	\$0.00	\$2,664.06
12205		J074	Modra Rd	\$0.00	\$0.00	\$56.18
12205		J075	Dart Rd	\$0.00	\$0.00	\$375.51
12205		J078	Calcoran Rd	\$0.00	\$0.00	\$636.14
12205		J080	English Rd	\$0.00	\$0.00	\$2,429.47
12205		J087	Rifle Range Rd	\$0.00	\$0.00	\$298.88
12205		J091	Power St	\$0.00	\$0.00	\$187.14
12205		J095	Alton St	\$0.00	\$0.00	\$7,642.57
12205		J096	Austral St	\$0.00	\$0.00	\$3,695.48
12205		J097	Forrest St	\$0.00	\$0.00	\$278.11
12205		J098	Box St	\$0.00	\$0.00	\$584.95
12205		J099	Dowling St	\$0.00	\$0.00	\$1,203.61
12205		J100	Carrier St	\$0.00	\$0.00	\$115.55
12205		J101	York Rd	\$0.00	\$0.00	\$730.22
12205		J102	Lord St	\$0.00	\$0.00	\$794.07
12205		J103	Dungog St	\$0.00	\$0.00	\$503.58
12205		J104	Derby St	\$0.00	\$0.00	\$807.04
12205		J105	Clifford St	\$0.00	\$0.00	\$6,456.04
12205		J106	Smith St	\$0.00	\$0.00	\$6,251.81
12205		J107	Hotham St	\$0.00	\$0.00	\$7,199.81
12205		J108	Rose St	\$0.00	\$0.00	\$9,419.01
12205		J109	Russel St	\$0.00	\$0.00	\$10,793.02
12205		J110	Cuballing St	\$0.00	\$0.00	\$1,066.86
12205		J111	Hart St	\$0.00	\$0.00	\$3,544.79
12205		J112	Beeston St	\$0.00	\$0.00	\$5,168.07
12205		J113	Bow St	\$0.00	\$0.00	\$945.20
12205		J114	Morrell St	\$0.00	\$0.00	\$459.36
12205		J115	Colin St	\$0.00	\$0.00	\$1,252.25
12205		J116	Knight St	\$0.00	\$0.00	\$522.37
12205		J117	Cross St	\$0.00	\$0.00	\$116.39
12205		J118	View St	\$0.00	\$0.00	\$110.78
12205		J119	Munro St	\$0.00	\$0.00	\$5,595.69
12205		J120	Daylesford Rd	\$0.00	\$0.00	\$139.52
12205		J121	Alexandra Rd	\$0.00	\$0.00	\$591.17
12205		J122	Victoria Rd	\$0.00	\$0.00	\$841.13
12205		J123	Bullara St	\$0.00	\$0.00	\$1,427.94
12205		J124	Ingram St	\$0.00	\$0.00	\$264.74
12205		J125	Brundell St	\$0.00	\$0.00	\$1,340.90
12205		J126	Clark St	\$0.00	\$0.00	\$2,384.27
12205		J127	Spragg St	\$0.00	\$0.00	\$169.62
12205		J129	Wandering - Narrogin Rd	\$0.00	\$0.00	\$54,388.79
12205		J131	Carton Rd	\$0.00	\$0.00	\$4,896.44
12205		J134	Wardering Rd	\$0.00	\$0.00	\$16,801.50
12205		J135	Corrie St	\$0.00	\$0.00	\$231.14
12205		J138	Townsend Rd	\$0.00	\$0.00	\$7,836.33
12205		J139	Darcy St	\$0.00	\$0.00	\$303.48
12205		J140	Campbell St	\$0.00	\$0.00	\$3,237.89
12205		J143	Ridley St	\$0.00	\$0.00	\$9,582.58
12205		J188	Boundary Road (146)	\$0.00	\$0.00	\$1,219.26
12205		J190	Noel'S Rd	\$0.00	\$0.00	\$749.40
12205		J191	Francis St (Popo)	\$0.00	\$0.00	\$1,309.49

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
12205		J201	Johnson Road	\$0.00	\$0.00	\$1,029.97
12205		J202	Sheperd Road (144)	\$0.00	\$0.00	\$6,565.38
12205		J206	Condor Street (143)	\$0.00	\$0.00	\$346.05
12205		J207	King Street (147)	\$0.00	\$0.00	\$4,577.20
12205		J250	Leading Hand - Miscellaneous	\$0.00	\$0.00	\$1,524.88
12205		J251	Works Supervisor- Miscellaneous	\$0.00	\$0.00	\$6,595.26
12205		J999	General Maintenance- Budget Only	\$0.00	\$0.00	\$461.82
12210	Expenditure - Maintenance - Depot			\$21,770.58	\$0.00	\$0.00
12210		J168	Depot Maintenance	\$0.00	\$46,991.00	\$53,003.82
12210		J168A	Depot Fence & Gates	\$0.00	\$15,000.00	\$0.00
12225	Expenditure - Bridges Maintenance			\$31,959.96	\$0.00	\$0.00
12225		J225	Bridges Maintenance - General	\$0.00	\$55,000.00	\$15,383.53
12235	Expenditure - Power - Street Lighting			\$6,999.96	\$7,000.00	\$6,621.26
12290	Expenditure - General Administration - Transport			\$19,603.32	\$18,500.00	\$17,900.77
12299	Expenditure Depreciation - Transport			\$1,123,923.96	\$1,123,923.00	\$1,163,461.81
TOTAL EXPENDITURE				\$2,048,158.14	\$2,136,688.00	\$2,036,253.01
SUB TOTAL: STREETS, ROADS, BRIDGES & DEPOT MAINTENANCE				-\$2,048,158.14	-\$2,136,688.00	-\$2,026,793.01
LICENSING						
12350	Income - Licensing Commission			\$8,000.04	\$8,000.00	\$9,579.51
TOTAL REVENUE				\$8,000.04	\$8,000.00	\$9,579.51
12305	Expenditure - Telephone - Licensing			\$499.98	\$500.00	\$413.08
12390	Expenditure - General Administration - Licensing			\$65,344.20	\$60,000.00	\$59,669.33
TOTAL EXPENDITURE				\$65,844.18	\$60,500.00	\$60,082.41
SUB TOTAL: LICENSING				-\$57,844.14	-\$52,500.00	-\$50,502.90
PURCHASE OF PLANT						
12480	Income - Proceeds on Disposal of Assets			\$36,256.00	\$96,333.60	\$48,475.27
12481	Income - Realisation on Disposal of Assets			-\$36,256.00	-\$96,333.60	-\$48,475.27
TOTAL REVENUE				\$0.00	\$0.00	\$0.00
12401	Expenditure - Purchase Plant - Under \$5,000			\$500.04	\$0.00	\$0.00
12402	Expenditure - Loss on Disposal of Assets			\$12,742.00	\$24,436.54	\$16,565.91
TOTAL EXPENDITURE				\$13,242.04	\$24,436.54	\$16,565.91
SUB TOTAL: PURCHASE OF PLANT				-\$13,242.04	-\$24,436.54	-\$16,565.91
SURPLUS / (DEFICIT) : TRANSPORT				-\$1,361,236.48	-\$1,135,648.54	-\$1,130,674.64

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
RURAL SERVICES						
13150	Income - Contributions and Reimbursements			\$500.00	\$500.00	\$1,518.17
	TOTAL REVENUE			\$500.00	\$500.00	\$1,518.17
13100	Expenditure - Noxious Weeds			\$500.04	\$0.00	\$0.00
13100		J177	Noxious Weed Control-Reserves	\$0.00	\$1,500.00	\$900.00
13105	Expenditure - Drum muster			\$1,818.12	\$1,268.55	\$780.61
13106	Expenditure- Landcare			\$4,999.92	\$0.00	\$0.00
13106		J194	Yornaning Waste Oil Site	\$0.00	\$0.00	\$1,760.18
13190	Expenditure - General Administration			\$18,949.80	\$17,500.00	\$17,304.08
	TOTAL EXPENDITURE			\$26,267.88	\$20,268.55	\$20,744.87
SUB TOTAL: RURAL SERVICES				-\$25,767.88	-\$19,768.55	-\$19,226.70
TOURISM & AREA PROMOTION						
13250	Income Relating to Tourism & Area Promotion			\$28,300.00	\$6,500.00	\$1,063.64
	TOTAL REVENUE			\$28,300.00	\$6,500.00	\$1,063.64
13205	Expenditure - Relating to Tourism & Area Promotion			\$0.00	\$0.00	\$0.00
13205		13205A	Tourism And Area Promotion Other	\$9,000.00	\$8,000.00	\$8,448.86
13205		J13205	Cuballing Entry Statement	\$3,436.99	\$5,000.00	\$11,554.32
13206	Expenditure - Community Functions			\$46,890.00	\$0.00	\$0.00
13206		J13206	Community Events	\$0.00	\$0.00	\$25,678.77
13206		J132A	Youth Activities	\$0.00	\$8,400.00	\$0.00
13206		J132B	Music Festival	\$0.00	\$3,400.00	\$0.00
13206		J132C	Thank A Volunteer Day	\$0.00	\$1,400.00	\$0.00
13206		J132D	Movie Nights	\$0.00	\$1,900.00	\$0.00
13206		J132E	Blue Light Disco	\$0.00	\$200.00	\$0.00
13206		J132F	Popanyinning Bonfire	\$0.00	\$2,000.00	\$0.00
13206		J132G	Digital Literacy Workshops	\$0.00	\$2,000.00	\$0.00
13206		J132H	Wa Off Road Racing	\$0.00	\$4,200.00	\$0.00
13206		J132J	Anzac Day	\$0.00	\$270.00	\$0.00
13206		J132K	Australia Day	\$0.00	\$0.00	\$0.00
13206		J132M	Market Days	\$0.00	\$400.00	\$0.00
13206		J132P	Cancer Council Biggest Morning Tea	\$0.00	\$470.00	\$0.00
13206		J132X	Christmas Tree Events	\$0.00	\$500.00	\$0.00
	TOTAL EXPENDITURE			\$59,326.99	\$38,140.00	\$45,681.95
SUB TOTAL: TOURISM & AREA PROMOTION				-\$31,026.99	-\$31,640.00	-\$44,618.31
BUILDING CONTROL						
13348	Income - Local Building Certificate Fees			\$9,999.96	\$1,000.00	\$660.00
13350	Income - Local Building Licence Fees			\$19,999.92	\$10,000.00	\$10,001.73
13351	Income - Local Building Dispute Fee			\$5,000.04	\$5,000.00	\$4,931.78
13353	Income - Local Building Surveyor Services			\$5,000.04	\$1,000.00	\$0.00
13355	Income - Local Building Commission			\$249.96	\$250.00	\$234.00
	TOTAL REVENUE			\$40,249.92	\$17,250.00	\$15,827.51
13310	Expenditure - Building Services			\$32,745.00	\$42,000.00	\$42,167.00
13320	Expenditure - Building Other Costs			\$0.00	\$50.00	\$40.15
13390	Expenditure - General Administration Bld Control			\$39,206.52	\$36,000.00	\$35,801.54
	TOTAL EXPENDITURE			\$71,951.52	\$78,050.00	\$78,008.69
SUB TOTAL: BUILDING CONTROL				-\$31,701.60	-\$60,800.00	-\$62,181.18
OTHER ECONOMIC SERVICES						
13455	Income - Standpipe - Charges			\$14,762.16	\$14,000.00	\$13,337.63
	TOTAL REVENUE			\$14,762.16	\$14,000.00	\$13,337.63
13410	Expenditure - Standpipe costs			\$12,762.12	\$14,000.38	\$13,330.88

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
13490	Expenditure - General Administration			\$13,068.84	\$12,000.00	\$11,933.84
13499	Expenditure - Depreciation - Economic Services			\$10,911.96	\$12,246.00	\$11,546.89
TOTAL EXPENDITURE				\$36,742.92	\$38,246.38	\$36,811.61
SUB TOTAL: OTHER ECONOMIC SERVICES				-\$21,980.76	-\$24,246.38	-\$23,473.98
SURPLUS / (DEFICIT) : ECONOMIC SERVICES				-\$110,477.23	-\$136,454.93	-\$149,500.17

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
PRIVATE WORKS						
14150	Income - Private Works			\$69,999.96	\$45,000.00	\$54,760.83
14161	Income - PW Building Certificate Fees			\$8,000.04	\$2,880.00	\$2,640.00
14162	Income - PW Building Surveyor Services			\$155,000.04	\$160,000.00	\$197,404.61
14163	Income - PW Building Licence Fees			\$35,000.04	\$18,000.00	\$17,355.46
14164	Income - PW Building Dispute Fee			\$500.04	\$1,000.00	\$1,123.00
14166	Income - PW Building Commission			\$0.00	\$500.00	\$238.30
TOTAL REVENUE				\$268,500.12	\$227,380.00	\$273,522.20
14105	Expenditure - Private works			\$0.00	\$0.00	\$2,317.80
14105		J182	Private Works	\$0.00	\$0.00	\$18,061.41
14105		J501	Landline	\$0.00	\$0.00	\$168.72
14105		J5018	Private Works- Budget Purpose Only	\$65,919.96	\$32,000.00	\$0.00
14105		J505	Pw- Sand And Gravel	\$0.00	\$0.00	\$4,055.05
14105		J506	Pw-Grading	\$0.00	\$0.00	\$7,424.28
14105		J507	Pw-Truck Hire	\$0.00	\$0.00	\$1,617.05
14110	Expenditure - Building Surveyor - Wages			\$0.00	\$0.00	\$437.50
14110		BS001	Building Services - Administration	\$0.00	\$0.00	\$6,394.33
14110		BS002	Building Services - Training	\$0.00	\$0.00	\$1,832.24
14110		BS003	Building Services - Shire Of Katanning	\$0.00	\$0.00	\$32,544.41
14110		BS004	Building Services - Shire Of Gnowangerup	\$0.00	\$0.00	\$18,190.08
14110		BS005	Building Services - Shire Of Broomehill Tambellup	\$0.00	\$0.00	\$18,030.00
14110		BS006	Building Services - Shire Of Cuballing	\$0.00	\$0.00	\$22,758.35
14110		BS01	Building Services Quote 01	\$0.00	\$0.00	\$255.14
14110		BS09	Building Services Quote 09	\$0.00	\$0.00	\$279.00
14110		BS10	Building Services Quote 10	\$0.00	\$0.00	\$356.50
14110		BS11	Building Services Quote 11	\$0.00	\$0.00	\$312.00
14110		BS12	Building Services Quote 12	\$0.00	\$0.00	\$875.00
14110		BS13	Building Services Quote 13	\$0.00	\$0.00	\$265.63
14110		BS14	Building Services Quote 14	\$0.00	\$0.00	\$281.25
14110		BS15	Building Services Quote 15	\$0.00	\$0.00	\$500.00
14110		BS16	Building Services Quote 16	\$0.00	\$0.00	\$375.00
14110		BS17	Building Services Quote 17	\$0.00	\$0.00	\$187.50
14110		BS19	Building Services Quote 19	\$0.00	\$0.00	\$718.75
14110		BS20	Building Services Quote 20	\$0.00	\$0.00	\$187.50
14110		BS21	Building Services Quote 21	\$0.00	\$0.00	\$312.50
14110		BS22	Building Services Quote 22	\$0.00	\$0.00	\$156.25
14110		BS24	Building Services Quote 24	\$0.00	\$0.00	\$359.38
14110		BS25	Building Services Quote 25	\$0.00	\$0.00	\$31.25
14110		BS26	Building Services Quote 26	\$0.00	\$0.00	\$500.00
14110		BS27	Building Services Quote 27	\$0.00	\$0.00	\$1,421.88
14110		BS29	Building Services Quote 29	\$0.00	\$0.00	\$500.00
14110		BS31	Building Services Quote 31	\$0.00	\$0.00	\$250.00
14110		BS32	Building Services Quote 32	\$0.00	\$0.00	\$125.00
14110		BS33	Building Services Quote 33	\$0.00	\$0.00	\$125.00
14110		BS34	Building Services Quote 34	\$0.00	\$0.00	\$562.50
14110		BS35	Building Services Quote 35	\$0.00	\$0.00	\$140.63
14110		BS36	Building Services Quote 36	\$0.00	\$0.00	\$453.13
14110		BS39	Building Services Quote 39	\$0.00	\$0.00	\$562.50
14110		BS40	Building Services Quote 40	\$0.00	\$0.00	\$62.50
14110		BS41	Building Services Quote 41	\$0.00	\$0.00	\$546.88
14110		BS42	Building Services Quote 42	\$0.00	\$0.00	\$531.25
14110		BS999	Building Surveyor Wages - Budget Purposes	\$125,162.52	\$125,663.00	\$0.00
14111	Expenditure Building Surveyor - Other Costs			\$44,632.32	\$44,400.00	\$32,734.21
14190	Expenditure - General Administration Costs Allocated			\$13,068.84	\$12,000.00	\$11,933.84
TOTAL EXPENDITURE				\$248,783.64	\$214,063.00	\$189,733.19
SUB TOTAL: PRIVATE WORKS				\$19,716.48	\$13,317.00	\$83,789.01

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
PUBLIC WORKS OVERHEADS						
14206	Expenditure - Holiday and Sick Pay			\$60,777.61	\$64,000.00	\$128,141.39
14207	Expenditure - Long Service Leave Wages			\$31,627.59	\$20,000.00	\$36,399.12
14210	Expenditure - Compassionate leave			\$0.00	\$1,000.00	\$480.70
14215	Expenditure - Allowances			\$16,342.56	\$14,160.00	\$32,675.59
14216	EXPENDITURE SERVICE PAY			\$0.00	\$5,246.00	\$3,024.35
14220	Expenditure - Superannuation			\$52,044.84	\$85,078.00	\$80,803.57
14225	Expenditure - Staff training			\$0.00	\$0.00	\$0.00
14225		J183	Staff Training	\$30,190.08	\$52,000.00	\$23,563.82
14230	Expenditure - Protective Clothing			\$5,000.00	\$10,000.00	\$5,182.45
14235	Expenditure - Works Manager & Supervisor Salary			\$161,466.96	\$172,516.00	\$120,549.32
14236	Expenditure - PWO Other J14236			\$0.00	\$0.00	\$0.00
14236		J14236	Pwo Other	\$25,839.96	\$21,400.00	\$16,822.38
14237	Expenditure - Insurance on works			\$60,125.04	\$68,256.36	\$59,390.45
14238	Expenditure - Minor Plant and Equipment < \$1,000			\$7,100.00	\$5,000.00	\$3,100.00
14240	Expenditure - Fringe Benefits Tax - Works			\$2,499.96	\$0.00	\$0.00
14251	Expenditure - Less Allocated to Projects			-\$603,306.24	-\$669,656.00	-\$640,727.96
14290	Expenditure - General Administration			\$150,291.72	\$151,000.00	\$137,239.34
TOTAL EXPENDITURE				\$0.08	\$0.36	\$6,644.52
PLANT OPERATION COSTS						
14455	Income - Diesel Fuel Rebate			\$18,999.96	\$32,000.00	\$40,304.00
TOTAL REVENUE				\$18,999.96	\$32,000.00	\$40,304.00
14305	Expenditure - Insurance - Plant			\$23,629.32	\$26,168.54	\$25,297.09
14310	Expenditure - Fuel & Oils			\$136,899.96	\$145,000.00	\$144,637.28
14315	Expenditure - Tyres and Tubes			\$56,090.04	\$55,000.00	\$20,784.97
14320	Expenditure - Parts & Repairs			\$95,007.96	\$132,000.00	\$122,898.64
14325	Expenditure - Internal Repair Wages			\$23,763.36	\$28,222.00	\$39,828.69
14330	Expenditure - Licences - Plant			\$6,398.04	\$7,000.00	\$6,657.91
14341	Expenditure - Loan 63 - Interest on graders			\$5,867.28	\$4,126.00	\$6,372.08
14351	Expenditure - Plant Operation Costs Allocated to Works			-\$347,655.96	-\$400,316.00	-\$380,927.56
14352	Expenditure - Plant Depreciation Costs Allocated to Worl			-\$172,761.00	-\$168,000.00	-\$164,877.97
14390	Expenditure - General Administration			\$3,267.24	\$2,800.00	\$2,983.52
14399	Expenditure - Depreciation - Other Property and Service			\$172,761.00	\$168,000.00	\$168,349.59
TOTAL EXPENDITURE				\$3,267.24	\$0.54	-\$7,995.76
SUB TOTAL: PLANT OPERATION COSTS				\$15,732.72	\$31,999.46	\$48,299.76
SALARIES & WAGES						
14555	Income - Less Workers Compensation Claimed			\$30,000.00	\$25,000.00	\$24,587.11
TOTAL REVENUE				\$30,000.00	\$25,000.00	\$24,587.11
14505	Expenditure - Gross Salaries & Wages			\$1,192,486.68	\$1,246,462.00	\$1,211,846.30
14510	Expenditure - Workers Compensation Paid			\$24,999.96	\$25,000.00	\$19,459.22
14550	Expenditure - Less Sal & Wages Alloc to Works			-\$1,192,486.68	-\$1,246,462.00	-\$1,216,420.47
TOTAL EXPENDITURE				\$24,999.96	\$25,000.00	\$14,885.05
SUB TOTAL: SALARIES & WAGES				\$5,000.04	\$0.00	\$9,702.06
SURPLUS / (DEFICIT) : OTHER PROPERTY & SERVICES				\$40,449.16	\$45,316.10	\$135,146.31

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
TOTAL OPERATING SURPLUS / (DEFICIT)				-\$1,036,959.02	-\$1,124,363.71	-\$324,940.56
CAPITAL EXPENDITURE						
LAND HELD FOR RESALE						
12126	Capital Expenditure - Land Held for Resale acquisition			\$0.00	\$0.00	\$0.00
12126		C196A	Cornish Land Aquisition & Improvements	\$183,185.28	\$10,500.00	\$174,457.40
TOTAL EXPENDITURE				\$183,185.28	\$10,500.00	\$174,457.40
LAND & BUILDINGS						
10742	Capital Expenditure - Land & Buildings - Transfer Station			\$0.00	\$0.00	\$0.00
10742		C158	Cuballing Transfer Station 17/18 - Waste Oil Facil	\$0.00	\$0.00	\$244.17
10742		J601A	Cuballing Transfer Station Sealing	\$40,916.13	\$0.00	\$24,867.90
10742		J601B	Popanyinning Shed Floor Concrete	\$3,960.00	\$0.00	\$3,240.00
10742		J601C	Popanyinning Tip Shed Gates	\$3,837.75	\$0.00	\$749.71
10742		J601E	Waste Oil Transfer Station Cuballing Relocation	\$31,488.00	\$0.00	\$19,987.18
10743	Capital Expenditure - Land & Buildings - Mens Shed			\$0.00	\$0.00	\$159.35
11320	Capital Expenditure - Land & Buildings - Other Recreation			\$0.00	\$0.00	\$0.00
11320		C165	Building Renewal - Cuballing Recreation Centre	\$4,140.00	\$0.00	\$3,902.00
11320		C176	Building Renewal - Cuballing Memorial Park	\$49,529.90	\$153,209.00	\$0.00
11320		C187	Building Renewal - Yornaning Dam	\$12,115.00	\$0.00	\$441.15
11320		C192A	Lions Park Shelter	\$6,625.25	\$0.00	\$8,058.10
11320		J163A	Popanyinning Hall Front Entrance Works	\$0.00	\$26,046.00	\$0.00
11320		C195A	Cwa Hall Works	\$55,443.00	\$0.00	\$30,197.91
11320		C176A	Cuballing Railway Reserve Design	\$0.00	\$20,000.00	\$0.00
11320	Capital Expenditure - Land & Buildings - Other Recreation	C188	Yornaning Dam Upgrade Stage 2	\$0.00	\$140,323.00	\$0.00
04261	Capital Expenditure - Land & Buildings - Administration Building			\$0.00	\$0.00	\$0.00
04261		J4114B	Administration Building Solar Panels	\$0.00	\$14,000.00	\$0.00
TOTAL EXPENDITURE				\$152,612.03	\$353,578.00	\$61,649.56
FURNITURE & EQUIPMENT						
04265	Capital Expenditure - Furniture & Equipment - Photocopi			\$1,800.00	\$9,075.00	\$0.00
TOTAL EXPENDITURE				\$1,800.00	\$9,075.00	\$0.00
PLANT & EQUIPMENT						
05170	Capital Expenditure - Plant & Equipment - VHF Radio WI			\$818.00	\$0.00	\$0.00
05198	Expenditure - Purchase Plant - Fire			\$0.00	\$0.00	\$6,545.45
12405	Capital Expenditure - Plant & Equipment - Road Plant Pl			\$175,403.00	\$544,000.00	\$160,997.99
TOTAL EXPENDITURE				\$176,221.00	\$544,000.00	\$167,543.44

COA	Account Description	Job No.	Job Description	18/19 Budget	19/20 Budget	18/19 Actual
ROADS						
12115	Capital Expenditure - MRWA Project Construction			\$0.00	\$0.00	\$0.00
12115		B001	Watering Road Bridge Widening	\$40,000.00	\$0.00	\$27,000.00
12115		R001A	Rrg - Stratherne Road 18/19	\$135,505.98	\$0.00	\$164,823.23
12115		R129	Rrg - Wandering Narrogin Road 17/18	\$165,197.88	\$0.00	\$176,243.95
12115		R129A	Rrg Wandering Narrogin 18/19	\$274,130.98	\$0.00	\$321,073.67
12115		R129B	RRG Narrogin Wandering Road	\$0.00	\$350,730.00	\$0.00
12115		R129C	Wandering Narrogin Road Reconstruct Failed Sec	\$0.00	\$81,044.50	\$0.00
12115		R001B	Stratherne Road Shoulder Widening	\$0.00	\$150,942.00	\$0.00
12120	Capital Expenditure - Roads to Recovery Construction			\$0.00	\$0.00	\$0.00
12120		R004C	Popanyinning East Road Resealing	\$10,080.00	\$0.00	\$10,869.20
12120		R004D	Popanyinning West Reconstruction	\$172,836.13	\$0.00	\$191,065.85
12120		R004F	Reeds Road Gravel Sheetting	\$8,084.18	\$0.00	\$22,234.31
12120		R004E	Popanyinning West Reseal	\$0.00	\$14,000.00	\$0.00
12125	Capital Expenditure - Blackspot funding Construction			\$0.00	\$0.00	\$0.00
12125		BS129	Narrogin Wandering Road 19/20	\$0.00	\$410,665.50	\$0.00
TOTAL EXPENDITURE				\$805,835.15	\$1,007,382.00	\$913,310.21
OTHER INFRASTRUCTURE						
13601	Capital Expenditure - Other Infrastructure - Popanyinning			\$0.00	\$0.00	\$0.00
13601		C198	Popanyinning Gravel Pit Fencing	\$6,450.00	\$0.00	\$3,929.20
TOTAL EXPENDITURE				\$6,450.00	\$0.00	\$3,929.20
TOTAL CAPITAL EXPENDITURE				\$1,326,103.46	\$1,924,535.00	\$1,320,889.81
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
	Depreciation			\$1,491,779.84	\$1,500,557.00	\$1,552,385.71
	(Profit) / Loss on Asset Disposal			\$12,742.00	\$24,436.54	\$16,565.91
AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES				\$1,504,521.84	\$1,524,993.54	\$1,568,951.62
INVESTING ACTIVITIES						
	Proceeds from Disposal of Assets			\$36,256.00	\$96,333.60	\$48,475.27
	Capital acquisitions			-\$1,326,103.46	-\$1,924,535.00	-\$1,320,889.81
AMOUNT ATTRIBUTABLE TO INVESTING ACTIVITIES				-\$1,289,847.46	-\$1,828,201.40	-\$1,272,414.54
FINANCING ACTIVITIES						
12195	Proceeds from New Debentures			\$160,000.00	\$310,000.00	\$160,000.00
41100	Loan Liability - Current			\$0.00	-\$45,943.00	\$0.00
41101	Current Loan Liability - Graders			-\$45,566.00	-\$40,446.00	-\$38,704.05
	<u>Transfers to / (from) Reserves</u>					
72100	Plant and Equipment Reserve			-\$94,909.00	\$244,000.00	-\$103,005.30
72200	Admin Building and IT & Office Equipment Reserve			-\$3,403.00	\$15,675.00	-\$3,654.06
72300	Employee Entitlements Reserve			\$9,367.00	\$0.00	\$4,918.61
72400	Housing Reserve			\$33,955.00	\$43,000.00	-\$7,334.76
72500	Recreation & Community Facility Reserve			\$79,765.00	\$261,151.00	\$17,019.06
72600	Refuse Site Reserve			\$42,541.00	\$0.00	\$41,100.75
72700	Grain Freight Reserve			-\$931.00	\$0.00	-\$2,082.51
72800	Equestrian Reserve			-\$5,059.00	-\$4,545.46	-\$5,131.64
72900	Standpipe Maintenance Reserve			\$43,565.00	\$0.00	-\$2,051.87
72950	Road and Bridges Reserve			-\$2,023.00	\$0.00	\$29,061.16
AMOUNT ATTRIBUTABLE TO FINANCING ACTIVITIES				\$217,302.00	\$782,891.54	\$90,135.39
OPENING FUNDING SURPLUS / (DEFICIT)				\$660,426.00	\$680,772.59	\$618,609.68
TOTALMOVEMENT DURING THE FINANCIAL YEAR				-\$604,982.64	-\$644,680.03	\$61,731.91
CLOSING FUNDING SURPLUS / (DEFICIT)				\$55,443.36	\$36,092.56	\$680,341.59



*Schedule of
Fees & Charges*

2019/20

Adopted by Council 17th May 2019

ADMINISTRATION	Rate	GST	Total Charge
GENERAL			
Photocopying			
A4	\$0.30	Y	\$0.33
A4 (double sided)	\$0.40	Y	\$0.44
A3	\$0.50	Y	\$0.55
A3 (Double sided)	\$0.60	Y	\$0.66
CWA (and other Community Groups at CEO discretion)	\$0.10	Y	\$0.11
Colour photocopies +50%			
Binding - per document	\$2.50	Y	\$2.75
Laminating	\$5.00	Y	\$5.50
Electoral Rolls	\$10.00	N	\$10.00
Rate book	\$50.00	N	\$50.00
Council Minutes and Agendas	At cost	Y	At Cost
Budgets / Annual Reports	At cost	Y	At Cost
Town Planning Scheme Text	At cost	Y	At Cost
Local Planning Strategy	At cost	Y	At Cost
Shire Emblem Coasters - per set	\$15.00	Y	\$16.50
Medallions	\$6.82	Y	\$7.50

Council's Agendas, Minutes, Annual Reports, Budgets, Town Planning Scheme and Local Planning Strategy are available to inspect at the Shire office and available for download from the Shire website free of charge. To obtain a personal copy will incur relevant charges

RATE ENQUIRIES

Rate Enquiry Fee (non EAS)	\$20.00	Y	\$22.00
Rate Enquiry Fee (EAS)	\$110.00	N	\$110.00
Rate Notice Reprint	\$10.00	N	\$10.00
Payment Plan Administration Fee	\$9.09	Y	\$10.00

FREEDOM OF INFORMATION

Personal Information about the applicant	\$0.00	N	\$0.00
Non-personal application	\$30.00	N	\$30.00
Archive Research of Council Records - per hour or part thereof	\$30.00	N	\$30.00
Staff Time for Photocopying (per hour or part thereof)	\$30.00	N	\$30.00
Photocopying required for enquiry	At cost	N	At cost
Charge for duplicating tape, film or computer information	At cost	N	At cost
Charge for delivery, packaging and postage	At cost	N	At cost

Advance deposit may be required of estimated charges

25%

Further advance deposit may be required to meet the charges for dealing with the application

75%

For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is reduced by 25%. Other fees and charges as stated and amended from time to time in the Freedom of Information Regulations 1993

PAYMENT RELATED FEES

Dishonoured Cheque Fees	\$25.00	Y	\$27.50
Fine Enforcement Fee	\$18.09	Y	\$19.90

ANIMAL CONTROL	Rate	GST	Total Charge
REPLACEMENT TAG			
	\$5.00	N	\$5.00
DOG REGISTRATION FEES			
<i>Non-Working Dogs</i>			
Unsterilised			
1 Year	\$50.00	N	\$50.00
3 Year	\$120.00	N	\$120.00
Lifetime	\$250.00	N	\$250.00
Sterilised			
1 Year	\$20.00	N	\$20.00
3 Year	\$42.50	N	\$42.50
Lifetime	\$100.00	N	\$100.00

Pensioners receive a 50% discount on the above license fees

Working Dogs

Unsterilised

1 Year	\$12.50	N	\$12.50
3 Year	\$30.00	N	\$30.00
Lifetime	\$62.50	N	\$62.50

Sterilised

1 Year	\$5.00	N	\$5.00
3 Year	\$10.63	N	\$10.63
Lifetime	\$25.00	N	\$25.00

Owners of working dogs receive a 25% concession

Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)

All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency.

CAT REGISTRATION FEES

1 Year	\$20.00	N	\$20.00
3 Year	\$42.50	N	\$42.50
Lifetime	\$100.00	N	\$100.00

Pensioners receive a 50% discount on the above license fees

Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)

All fees and penalties as stated in Cat Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency

POUND FEES

Seizure Fee	\$50.00	Y	\$55.00
Sustenance - per day or part thereof	\$13.63	Y	\$15.00
Disposal/ Destruction	\$50.00	Y	\$55.00

BUILDING

BUILDING SURVEYOR FEES

	Rate	GST	Total Charge
Building Surveyor Time Per hour or part thereof	\$112.00	Y	\$123.20
Building Surveyor Travel Per km	\$0.86	Y	\$0.95
Building Surveyor Travel (outside Shire only)			
Per Hour	\$112.00	Y	\$123.20
Per km	\$0.86	Y	\$0.95

BUILDING LICENCE APPLICATIONS

Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.

Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than \$105.00	Minimum \$105.00	N
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Class 1 or 10 building or incidental construction		
Certified Commercial / Industrial Permits - 0.09% of estimated value as determined by the LGA but not less than \$105.00	Minimum \$105.00	N

Class 2 to 9 building or incidental construction		
Uncertified application for a building permit - 0.32% of estimated value as determined by the relevant permit authority but not less than \$105.00	Minimum \$105.00	N

All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the above amounts will revert to regulations to the extent of the inconsistency.

APPLICATION FOR A BUILDING APPROVAL CERTIFICATE FOR UNAUTHORISED BUILDING WORKS

For the issue of a building approval certificate - Class 1 or 10 - 0.38% of estimated current value of the unauthorised structure as determined by the LGA. Minimum Fee \$105.00	Minimum \$105.00	N
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Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of estimated current value of the unauthorised structure as determined by the LGA Minimum Fee \$105.00	Minimum \$105.00	N
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STATUTORY BUILDING LEVIES

Building and Construction Industry Training Fund Levy - % of value over \$20,000 of building	0.20%	N
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Builders Registration Board \$41.50

All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over

OTHER BUILDING CONTROL FEES AND CHARGES

Certificate of Design Compliance	\$336.82	Y	\$370.50
Certificate of Construction Compliance	\$336.82	Y	\$370.50
Certificate of Building Compliance	\$336.82	Y	\$370.50

Certificates charged at 0.2% of the value of building works, minimum charge of \$370.50

HEALTH**SWIMMING POOL INSPECTION FEE**

Rate	GST	Total Charge
\$50.00	Y	\$55.00

WATER SAMPLING

To be charged at cost of Environmental Health Officer plus travelling and courier charges eg. Dryandra approximately \$250 per visit

PERMITS AND LICENCES

Cuballing Tavern Alfresco Area	\$100.00	N	\$100.00
Popanyinning Kennels	\$100.00	N	\$100.00
Lazeaway Caravan Park	\$200.00	N	\$200.00

TOWN PLANNING

Rate	GST	Total Charge
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All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency.

TOWN PLANNING SCHEME AMENDMENTS

Shire Planner	\$88 per hour	N
Senior Planner	\$66 per hour	N
Planning Officer	\$36.86 per hour	N
Other Staff eg. Environmental Health Officer	\$36.86 per hour	N
Secretary / administration clerk	\$30.20 per hour	N

TOWN PLANNING STRUCTURE PLANS

Shire Planner	\$80.60 per hour	N
Senior Planner	\$61.20 per hour	N
Planning Officer	\$33.70 per hour	N
Other Staff eg. Environmental Health Officer	\$33.70 per hour	N
Secretary / administration clerk	\$28.40 per hour	N

PLANNING APPLICATIONS

Fee is payable on estimated value of development

a) Not more than \$50,000	\$147	N
b) \$50,001-\$500,000	0.32% of estimated cost of development	N

c) \$500,001 - \$2.5million	\$1,700 + 0.257% for every \$1 in excess of \$500k	N	
d) \$2.5million - \$5million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	N	
e) \$5million - \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	N	
f) More than \$21.5 million	\$34,196	N	
Home Occupation Application	\$222	N	
Home Occupation Renewal	\$73	N	
Non-conforming Use			
Application for change of use or continuation of non-conforming use where development is not occurring	\$295	N	
Activity without approval			
Where an application for development approval is lodged after the development has commenced or been carried out, an			
ADVERTISING - WHERE REQUIRED			
In local papers	At cost	Y	At cost
Statewide papers	At cost	Y	At cost
SUBDIVISION APPLICATIONS			
1 Lot	\$2,153	N	
2-100 Lots	\$2,985 plus \$68.00 per Lot	N	
101+ Lots	\$9,798.00 plus \$24.00 per Lot	N	
OTHER TOWN PLANNING FEES AND CHARGES			
Issue of zoning certificate	\$73	N	
Reply to property settlement questionnaire	\$73	N	
Provision of written planning advice	\$73	N	

RECREATION FACILITY HIRE	Rate	GST	Total Charge
CUBALLING & PPOPANYINNING SHIRE HALL & CWA HALL			
Bond (no alcohol)	\$100.00	N	
Bond (alcohol)	\$200.00	N	
A bond is payable. GST is not applicable to bonds when paid, however will be brought into account if bond needs to be			
Major Functions (ie. Weddings, parties, shows etc)	\$200.00	Y	\$220.00
Minor Functions (ie. Displays, exhibitions, dance groups etc)	\$100.00	Y	\$110.00
Local Community Groups	\$25.00	Y	\$27.50
Additional Cleaning Fee (per Hour)	\$80.00	Y	\$88.00
CUBALLING RECREATION CENTRE			
Bond (no alcohol)	\$100.00	N	\$100.00
Bond (alcohol)	\$200.00	N	\$200.00
A bond is payable. GST is not applicable to bonds when paid, however will be brought into account if bond needs to be			
Major Functions	\$200.00	Y	\$165.00
Use of oval and/or kitchen (ie. K9 Club) - Hourly Rate	\$25.00	Y	\$27.50
Use of toilets/ showers (eg. Equestrian) - Daily Rate	\$110.00	Y	\$121.00
Use of Oval only - Daily Rate	\$50.00	Y	\$55.00
Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
Additional Cleaning Fee (per Hour)	\$80.00	Y	\$88.00
POPANYINNING SCHOOL			

Hire Fee - Local Community Groups	\$27.27	Y	\$30.00
Additional Cleaning Fee (per Hour)	\$80.00	Y	\$88.00
SPORTING ASSOCIATION ANNUAL RENTAL			
Cuballing Cricket Club	\$720.00	Y	\$792.00
Cuballing Tennis	\$920.00	Y	\$1,012.00
K9 Club	\$360.00	Y	\$396.00
Cuballing Craft Group	\$360.00	Y	\$396.00
Cuballing Bootscooters	\$0.00	Y	\$0.00
Popanyinning Tennis Courts	\$0.00	Y	\$0.00
Popanyinning Railway Building	\$0.00	Y	\$0.00
Popanyinning Progress Association	\$0.00	Y	\$0.00
Changeroom Annual Hire - Dryandra Pony Club	\$463.64	Y	\$510.00
Changeroom Annual Hire - Dryandra Equestrian Association	\$463.64	Y	\$510.00
Grounds Hire - Dryandra Pony Club	\$2,272.73	Y	\$2,500.00
Grounds Hire - Dryandra Equestrian Association	\$2,272.73	Y	\$2,500.00
Additional Cleaning Fee (per Hour - each occasion)	\$80.00	Y	\$88.00

CAMPING ON COUNCIL PROPERTY WITH A PERMIT

As per Council Policy 7.9, Camping at:

- Cuballing Recreation Ground
- Popanyinning Recreation Ground,
- Popanyinning School
- Popanyinning Hall
- Cuballing Rifle Club
- Yornaning Dam

A camping permit is for

- a single group for one night in one tent/caravan/RV/etc: or
- two adults for one night in multiple swags, etc.

\$22.73 YES \$25.00

OTHER SERVICES

STANDPIPE WATER CHARGES

	Rate	GST	Total Charge
Residents - Per kL (1000L)	\$10.00	NO	\$10.00
Minimum Charge for card holders per billing cycle	\$10.00	NO	\$10.00
Swipe Card (non refundable)	\$30.00	NO	\$30.00
<i>To convert from litres to kilolitres: 1000 Litres multiplied by .0046 = 4.60 kilolitres.</i>			
<i>Accounts are sent quarterly</i>			

KERBSIDE WASTE & RECYCLING COLLECTION

	Rate	GST	Total Charge
Rubbish & Recycling Collection - Compulsory collection for all townsites residences	\$255.00	NO	\$255.00
Rubbish & Recycling Collection - - Compulsory collection for all townsites residences - Pensioner Discount	\$200.00	NO	\$200.00
Replacement Bin	\$80.00	YES	\$88.00
Additional Recycling Service	\$254.54	YES	\$280.00
Additional Waste Bin Service (240L)	\$118.18	YES	\$130.00
Refuse Site Fee - Per UV assessment	\$30.00	NO	\$30.00

TRANSFER STATION FEES

	Rate	GST	Total Charge
Tyres - Car	\$6.00	YES	\$6.60
Tyres - Truck	\$20.00	YES	\$22.00
Tyres - Tractor (up to 1m)	\$40.00	YES	\$44.00
Tyres - Tractor (1-2m)	\$60.00	YES	\$66.00

CEMETERY

BURIAL FEES

(Charges in accordance with Cemeteries Act 1986, Section 53)

	Rate	GST	Total Charge
Reservation of Plot	\$30.00	YES	\$33.00

Interment/ Burial Fee	Cost plus 10%	YES	Cost plus 10%
Headstone Licence	\$30.00	YES	\$33.00
PLACEMENT OF ASHES IN NICHE WALL			
Single	\$50.00	YES	\$55.00
Double	\$68.18	YES	\$75.00
Interment	Cost plus 10%	YES	Cost plus 10%
RESERVATION OF ASHES IN NICHE WALL			
Single	\$16.82	YES	\$18.50
Double	\$30.00	YES	\$33.00
GRAVE DIGGING	Cost plus 10%	YES	Cost plus 10%

PRIVATE WORKS	Rate	GST	Total Charge
YELLOW SAND			
No delivery - Private Truck per Load	\$140.00	YES	\$154.00
Shire of Cuballing Ratepayers/Residents - Delivered	\$186.36	YES	\$205.00
<i>Other Purchases (Non Ratepayers/Non Residents, Outside Shire of Cuballing) includes additional Plant Hire rate of delivery</i>			
BLUE METAL			
Shire of Cuballing Ratepayers - per tonne	\$55.00	YES	\$60.50
<i>No delivery, material cost only. All delivery includes Plant Hire rate of delivery</i>			
GRAVEL			
No Delivery - Self Load - per cubic Meter	\$6.82	YES	\$7.50
No delivery - Private Truck per Load	\$60.00	YES	\$66.00
Shire of Cuballing Ratepayers/Residents - Delivered	\$150.00	YES	\$165.00
REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE	\$500.00	YES	\$550.00
LABOUR HIRE			
Worker Labour Rate per Hour	\$60.00	Yes	\$66.00
Worker Labour Rate Cleaning (incl. materials) per Hour	\$80.00	Yes	\$88.00
PLANT HIRE - \$/HR INC OPERATOR			
Loader Hire	\$145.00	YES	\$159.50
Grader Hire	\$155.00	YES	\$170.50
Multi-Tyre Roller	\$115.00	YES	\$126.50
Vibe Roller	\$120.00	YES	\$132.00
Tip Trucks (6 wheelers)	\$120.00	YES	\$132.00
Tip Truck 3 tonne	\$80.00	YES	\$88.00
Truck 4 tonne	\$90.00	YES	\$99.00
Semi Side Tipper	\$135.00	YES	\$148.50
John Deere Tractor and Operator	\$105.00	YES	\$115.50
John Deere Tractor and Operator - Includes slasher or mower	\$105.00	YES	\$115.50
Machinery Float	\$135.00	YES	\$148.50
Utility Hire	\$65.00	YES	\$71.50
Operator overtime (1.5 time)	\$13.64	YES	\$15.00
Operator overtime (Double time)	\$27.27	YES	\$30.00
Sundry Gardening Tools Hire (per Item /per day) Non Power tools only	\$10.00	YES	\$11.00

**ADDITIONAL NOTES TO THE BUDGET
2019/2020**

CAPITAL INCOME AND EXPENDITURE

	2019/2020 Budget
	\$
Capital Income	
CN 047 UD Nissan GW 400	50,000
CN 027 Holden Colorado Crew Cab 2016	19,227
CN1 Holden Colorado Ute 4x4	27,107
Transfer from reserves	563,826
Total Income	660,160
Capital Expenditure	
<i>Land and Buildings</i>	
Austral Street Land - Planning & Subdivision	10,500
Popanyining Hall - Front Entrance	26,046
Cuballing Railway Reserve Design	20,000
Yornaning Dam Upgrade - Stage 2	140,323
Cuballing Memorial Park Upgrade	153,209
Depot Fencing & Gates	15,000
Cuballing Cemetery Upgrade	12,382
Aged Person's Accommodation	1,222,000
Administration Building - Solar Panels	14,000
	1,613,460
<i>Plant</i>	
Dual Cab Utility 4x4 w/ Canopy (Building) - 12405	43,226
Dual Cab Utility 4x4 (MWS)	47,106
Prime Mover	300,000
Side Tipper - Tri Axle Trailer	100,000
Water Tanker - Tri Axle Trailer	100,000
	590,332
<i>Infrastructure</i>	
Roads Capital Projects	1,007,383
	1,007,383
<i>Equipment</i>	
Photocopier	9,075
	9,075
<i>Transfer to reserves</i>	
Equestrian Centre	4,545
Total Expenditure	3,224,795

SALE OF ASSETS

	2018/19 WDV	2019/20 Proceeds	2019/2020 Profit / (Loss)
	\$	\$	\$
Dual Cab Utility 4x4 w/ Canopy (Building)	15,958	20,000	4,042
Dual Cab Utility 4x4 (MWS)	25,478	24,000	- 1,478
CN 047 UD Nissan GW 400	77,000	50,000	- 27,000
Total	118,436.00	94,000.00	-24,436.00

SHIRE OF CUBALLING
ADDITIONAL NOTES TO THE BUDGET
2019/2020

LOAN REPAYMENT SCHEDULE

LOAN 63	Term of Loan	Capital	Interest	Total	Govt Guarantee Fee
COA	8 years	12424	14341		04298
8/07/2019		3,302.90	411.38	3,714.28	391.79
7/08/2019		3,315.04	399.24	3,714.28	
9/09/2019		3,327.22	387.06	3,714.28	
7/10/2019		3,339.45	374.83	3,714.28	
7/11/2019		3,351.72	362.56	3,714.28	
9/12/2019		3,364.04	350.24	3,714.28	
7/01/2020		3,376.40	337.88	3,714.28	309.97
7/02/2020		3,388.81	325.47	3,714.28	
9/03/2020		3,401.26	313.02	3,714.28	
7/04/2020		3,413.76	300.52	3,714.28	
7/05/2020		3,426.31	287.97	3,714.28	
8/06/2020		3,438.90	275.38	3,714.28	
Total		40,445.81	4,125.55	44,571.36	701.76

LOAN 64	Term of Loan	Capital	Interest	Total	Govt Guarantee Fee
COA	10 years	12146	12101		04298
Loan Drawn Down		160,000.00	10/05/2019		
13/07/2019					534.78
13/11/2019		7,206.52	1,736.00	8,942.52	
13/01/2020					509.28
13/05/2020		7,284.71	1,657.81	8,942.52	
Total		14,491.23	3,393.81	17,885.04	1,044.06

LOAN 65	Term of Loan	Capital	Interest	Total	Govt Guarantee Fee
COA	10 years				04298
		310,000.00			
17/01/2020		14,223.19	2,774.50	16,997.69	1,189.79
Total		14,223.19	2,774.50	16,997.69	1,189.79

LOANS TOTAL		54,937.04	7,519.36	62,456.40	1,745.82
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As of 1 July 2015, the Government Guarantee Fee has gone from 0.1% to 0.7% and will be invoiced

SHIRE OF CUBALLING
ADDITIONAL NOTES TO THE BUDGET
2019/2020

INSURANCE SCHEDULE

		2018/19	2019/20
		Actual	Budget
	GL	\$	\$
LGIS Liability			
Public Liability	1142370.570	21,025	22,497
Crime (Formerly Fidelity Guarantee)	1042380.570	1,118	1,866
LGIS WorkCare			
Workers Compensation	1142370.570	38,575	45,428
Management Liability	1041060.570		
Statutory and Business Practices Liability		7,058	7,269
Councillors and Officers Liability			
Cyber Liability	1042380.570	1,000	1,000
Accident and Health			
Corporate Travel	1042380.570	750	750
Personal Accident	1042380.570	425	425
LGIS Property	To Bld Mtc	25,995	28,369
Bush Fire	1051050.570	10,612	12,300
Marine Cargo	1142370.570	525	525
Motor Vehicle and Plant	To Plant	24,297	26,168
TOTAL		131,380	146,597

COMMUNITY EVENTS

		2019/20	2019/20
		Grants Budget	Budget
		\$	\$
Project	Date		
Winter Movie Night - Cuballing	July	-	500
Popo Bonfire Night	August	-	2,000
Digital Literacy for Older Aust.	July to Aug	1,500	2,000
Kids/Youth Activity Day	September	3,000	5,900
Blue Light Disco	October		100
Mens Shed Market Day	October		100
Seniors Day	November	1,000	1,100
Thank a Volunteer Day	December	1,000	1,400
Movie Night- Cuballing	December		1,400
Christmas Tree Popo	December		250
Christmas Tree Cuby	December		250
Australia Day Breakfast	January		350
Music Festival	February		3,400
Stay on your feet - Oldies	March	1,500	1,500
Blue Light Disco	April		100
Youth Week	April	1,000	2,500
Anzac Day	April		270
WA Off Road Racing	April		1,700
Popo Market Day	May		300
Australia Biggest Morning Tea	May		470
TOTAL		9,000	25,590

SHIRE OF CUBALLING
ADDITIONAL NOTES TO THE BUDGET
2019/2020

DONATIONS & CONTRIBUTIONS

		2018/19 Actual	2019/20 Budget
Project	GL	\$	\$
Schools	8105	500	500
Dryandra Country Visitors Centre	13205	7,000	7,000
Narrogin Library	11505	5,000	5,000
Great Southern Regional Waste Group (Wagin)	10200	5,000	5,000
Aged Housing	08400	40,000	40,000
Central Country Zone	04107	3,760	4,000
Regional Risk Coordinator Program	14236	4,517	4,472
Community Assisted Vehicle Program (Narrogin)	08300	2,000	1,000
TOTAL		67,777	66,972

IT EXPENSES

		2018/19 Actual	2019/2020 Budget
Project	GL	\$	\$
ITV User Group Subscription	04293	650	680
IT Vision Synergy Annual Subscription		20,297	20,792
Licenses & Support		13,771	12,000
CEO Laptop		-	2,599
Update Admin Staff Computer		1,277	1,916
Ramm	J14236	7,353	7,499
TOTAL		43,348	45,486

ESL GRANT SPENDING

		2018/19 Actual	2019/20 Budget
Project	GL	\$	\$
Expenditure - Mtnce of Vehicles and Trailers	05101	11,836	11,200
Expenditure - Maintenance of Land and Buildings	05102	1,088	1,518
Expenditure - Utilities, Phone, Rates and Taxes	05103	3,955	3,595
Expenditure - Other Goods and Services	05104	318	2,400
Expenditure - Insurances	05105	10,612	12,300
Expenditure - Clothing and Accessories	05107	5,374	5,729
Income - Fire Prevention - Grants	05150	- 30,517	- 35,342
TOTAL		2,666	1,400

SHIRE OF CUBALLING
ADDITIONAL NOTES TO THE BUDGET

2019/2020

		2018/19	2019/20
		Actual	Budget
		\$	\$
Economic Services (local)	GL		
Expenditure - Cuballing Building Services	13310	42,167	42,000
Income - Local Building Certificate Fees	13348	- 660	- 100
Income - Local Building Licence Fees	13350	- 1,002	- 1,000
Income - Local Building Dispute Fee	13351	- 4,932	- 5,000
Income - Local Building Surveyor Services	13353	-	- 1,000
Income - Local Building Commission	13355	- 234	- 250
Capital Expenditure - Purchase Vehicle		-	43,226
Other Property & Services (Private Works)			
Expenditure - Building Surveyor - Wages GEN	14110	111,420	125,663
Expenditure Building Surveyor - Other Costs GEN	14111	30,592	44,400
Income - PW Building Surveyor Services	14162	- 197,404	- 160,000
Income - PW Building Certificate Fees	14161	- 2,640	- 2,880
Income - PW Building Licence Fees	14163	- 17,355	- 18,000
Income - PW Building Dispute Fee	14164	- 1,246	- 1,000
Income - PW Building Commission	14166	- 500	- 238
TOTAL		(41,794)	65,821

SHIRE OF CUBALLING ADDITIONAL NOTES TO THE BUDGET 2019/2020												
CAPITAL WORKS PROGRAM												
Project	GL	JOB	Wages	O/Heads	Wages+O/H	Depreciation	Plant	Materials	Contract	Total	Notes	
INFRASTRUCTURE												
Regional Road Group (RRG) - 12115												
	12115	R129B	\$ 31,375.00	\$ 44,238.75	\$ 75,613.75	\$ 16,395.00	\$ 50,634.00	\$ 22,390.00	\$ 185,697.00	\$ 350,729.75		
	12115	R129C	\$ 7,575.00	\$ 10,680.75	\$ 18,255.75	\$ 3,832.50	\$ 10,136.00	\$ 44,260.00	\$ 4,560.00	\$ 81,044.25		
	12115	R001B	\$ 16,550.00	\$ 27,495.00	\$ 44,045.00	\$ 10,882.50	\$ 31,794.50	\$ 6,020.00	\$ 58,200.00	\$ 150,942.00		Reconstruction of failed section Shoulder Widening
			\$ 55,500.00	\$ 82,414.50	\$ 137,914.50	\$ 31,110.00	\$ 92,564.50	\$ 72,670.00	\$ 248,457.00	\$ 582,716.00		
Roads to Recovery (R2R) - 12120												
	12120	R004E	\$ 250.00	\$ 352.50	\$ 602.50	\$ -	\$ -	\$ -	\$ 13,397.50	\$ 14,000.00		
			\$ 250.00	\$ 352.50	\$ 602.50	\$ -	\$ -	\$ -	\$ 13,397.50	\$ 14,000.00		
Blackspot Funding - 12125												
	12125	BS129	\$ 59,225.00	\$ 83,507.25	\$ 142,732.25	\$ 21,330.00	\$ 60,469.50	\$ 129,000.00	\$ 57,134.25	\$ 410,666.00		Initial Scope Report, Services Relocation & Land Acquisition
			\$ 59,225.00	\$ 83,507.25	\$ 142,732.25	\$ 21,330.00	\$ 60,469.50	\$ 129,000.00	\$ 57,134.25	\$ 410,666.00		
Other Infrastructure - Economic Services - 13605												
	13605											
LAND & BUILDINGS												
Austral Street Land	12126	C196A							\$ 10,500.00	\$ 10,500.00		Planning & Subdivision
	11320	J163A							\$ 26,046.35	\$ 26,046.35		Level floor at front entrance
									\$ 1,222,000.00	\$ 1,222,000.00		Build 4 Independent Living Units
	12210	J168A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00		
									\$ 1,273,546.35	\$ 1,273,546.35		
Governance - 104261												
Solar Panels - Administration Office	4261	J4114B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00		
									\$ 14,000.00	\$ 14,000.00		
Recreation												
Cuballing Memorial Park	11320	C176	\$ 19,237.50	\$ 27,124.88	\$ 46,362.38	\$ 2,355.75	\$ 13,740.35	\$ 58,647.00	\$ 32,103.50	\$ 153,208.98		Costing may be revised - Funded by reserve transfer
	11320	C176A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00		Railway Reserve Design
	10715	J159	\$ 712.50	\$ 1,004.63	\$ 1,717.13	\$ 175.50	\$ 365.90	\$ 10,124.00	\$ 80,774.00	\$ 12,382.53		Partly funded with Trust funds
	11320	C188	\$ 16,495.00	\$ 23,257.95	\$ 39,752.95	\$ 2,531.25	\$ 14,106.25	\$ 32,831.00	\$ 80,774.00	\$ 153,357.95		Grant funded
			\$ 36,445.00	\$ 51,387.45	\$ 87,832.45	\$ 2,531.25	\$ 14,106.25	\$ 101,602.00	\$ 132,877.50	\$ 338,949.45		
TOTAL CONSTRUCTION												
			\$ 151,420.00	\$ 217,661.70	\$ 369,081.70	\$ 54,971.25	\$ 167,140.25	\$ 303,272.00	\$ 1,739,412.60	\$ 2,633,877.80		

SHIRE OF CUBALLING
ADDITIONAL NOTES TO THE BUDGET
2018/2019

GRANT REGISTER 2018/2019 (only tied funds)

Program/Details	Grant Provider	GL	2018/2019 Actual	2019/2020 Budget	Operating	Capital	QUARTER 1 Payment 1 Date Paid	QUARTER 2 Payment 2 Date Paid	QUARTER 3 Payment 3 Date Paid	QUARTER 4 Payment 4 Date Paid	Balance Check Variance
GENERAL PURPOSE FUNDING											
Grants Commission - General	WALGCC	03200	\$ 563,335	\$ 285,073	\$ 285,073	\$ 0	\$ 71,268	\$ 71,268	\$ 71,268	\$ 71,269	\$ 285,073
GOVERNANCE											
Youth Development Traineeship Funding		02454	30,000								0
LAW, ORDER, PUBLIC SAFETY											
Cuballing Fast Fill Trailer	Dept. of Fire & Emergency Services	5150	6,545								
RECREATION AND CULTURE											
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Services	05150	52,282	24,769	24,769	0	0	8,257	8,257	8,257	0
KidSport Funding	Dept. of Sport & Recreation	11170	2,500	0	0	0	0	0	0	0	0
Yornaning Dam Upgrades	Stage 1	11114	12,000								0
Yornaning Dam Upgrades	Stage 2	11116	9,690	73,832	73,832	0					0
TRANSPORT											
Direct Grant	Main Roads	12155	98,183	115,490	115,490	0	115,490	0	0	0	0
Roads To Recovery Grant - Capital	Roads to Recovery	12175	191,270	211,000	0	211,000	84,400	0	0	0	0
RRG Grants - Capital Projects	Regional Road Group	12163	330,012	334,630	0	334,630	0	133,852	133,852	66,926	0
WANDRRA (Storm Damage)	Main Roads	12176	0	0	0	0	0	0	0	0	0
Blackspot Funding	Main Roads	12180	0	233,109	0	233,109	0	0	0	233,109	0
Grants Commission - Roads	WALGCC	12185	338,585	185,141	185,141	0	46,285	46,285	46,285	46,285	0
ECONOMIC SERVICES											
Various	Dept. Local Government & Communities	13250	1,000	6,500	6,500	0	0	0	0	0	0
EDUCATION & WELFARE											
Aged Persons Accommodation				872,000		872,000		872,000			872,000
TOTALS			1,635,302	2,341,544	690,805	872,739	317,443	1,289,893	308,362	475,846	2,341,544
Operating	Operating		690,805		690,805						
Non-Operating	Non-operating		1,650,739			1,650,739					
			2,341,544								