



PUBLIC ATTACHMENTS

Special Council Meeting

12 August 2019

DISCLAIMER:

Any recommendations contained in this document are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Resolutions are not considered final until the minutes of the meeting are confirmed or advised in writing by the CEO or authorised person.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

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SHIRE OF VICTORIA PLAINS

DRAFT

Draft Strategic Resource Plan

(Incorporating Asset Management and Long Term Financial Planning)

2019 – 2024

DRAFT

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DRAFT

1.0 Foreword

Our Vision

“A Place to Grow”

We are pleased to present the Shire of Victoria Plains Draft Strategic Resource Plan for 2019 - 2034.

As part of the Shire’s ongoing commitment to an integrated approach to planning for the future, it provides the Council and the community with a picture of the Shire’s long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future for our Shire. We invite members of the community to contact a Councillor or Senior Council staff members if they have any questions.

The Shire of Victoria Plains Draft Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Victoria Plains Strategic Community Plan 2018-2028.

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

This Plan will be used with our Corporate Business Plan and Workforce Plan to achieve our goals and drive the Shire in achieving its vision of “A place to grow”.

Glenda Teede
Chief Executive Officer

2.0 Key Information

ASSUMPTIONS


 **2.0%**
Inflation Rate

 **Stable**
Population

 **Stable**
Levels of Service

 **Stable**
Operations

 **Balanced**
Annual Budget

 **7%**
(5% + CPI 2.0%)
Rates


 **2%**
Employee Costs


STATISTICS^{1 2}


 **7**
Elected
Members

 **23**
Employees

 **581**
Electors

 **510**
Dwellings

 **140 km**
Distance from
Perth

 **2,563 km²**
Area

 **910**
Population

FINANCIAL INFORMATION³

\$2,387,518
Rates Revenue

\$1,180,050
Fees and Charges

\$3,993,729
Operating Revenue

\$5,667,802
Operating Expenditure

\$129,417,479
Net Assets

\$624,797
Cash Backed Reserves

\$478,033
Long Term Borrowings

¹Australian Bureau of Statistics, Victoria Plains (S) (LGA58540) 2016 Census of Population and Housing

²WALGA Online Local Government Directory 2017/18, Shire of Victoria Plains

³Shire of Victoria Plains 2017-18 Annual Financial Report

3.0 Executive Summary

The following information provides a brief summary of the Draft Strategic Resource Plan 2019 - 2034, this should be read in conjunction with the underlying assumptions detailed in this Plan.

3.1 Planning for a Sustainable and Stable Future

The Shire of Victoria Plains is planning for a positive and stable future. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the Shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire's infrastructure to the broader region and Western Australia are not impacted.

3.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Renewal of road infrastructure and other community infrastructure remains a high priority due to the social, community and economic benefit these assets provide.

Funding the renewal of these assets is likely to be a significant financial challenge beyond the Shire's forecast capacity if external funding is not available. Adequate maintenance, renewal and upgrading of significant community assets remains highly dependent on the receipt of external grants and contributions.

Rate revenue along with fees and charges are forecast to increase by 7.0% (CPI 2.0% + 5%) from year 1 to year 5 of the Plan, with a 3.0% increase (CPI 2.0% + 1%) for the remaining term of the Plan. These increases are to assist in the long term financial stability of the Shire and to maintain the level of services to the community.

3.3 Forecast Capital Projects

An extensive capital works program has been planned over the term of the Plan with a mixture of new/upgrade assets and asset renewals, aimed at ensuring the continued provision of high quality community infrastructure to residents of the Shire. Total planned asset expenditure per asset class over the 15 year term of the Plan is shown in the table below.

Planned expenditure by Asset Class	2019 – 2034 Amount (\$)
Plant and Equipment	
Plant Replacement	9,769,986
Furniture and Equipment	109,308
Plant and Equipment Total	4,939,647
Infrastructure - Roads	
Road Renewals RTR	3,000,000
Road Renewals RRG	4,380,000
Road Renewals	3,425,000
Bin Road Access	1,300,000
Infrastructure-Roads Total	12,105,000
Infrastructure - Footpaths	
Footpaths	750,000
Infrastructure - Footpaths Total	750,000
Infrastructure - Other	
Provision for Sewerage	450,000
Bunded Fuel Storage - Diesel	40,000
Other Infrastructure Renewal	3,104,690
Infrastructure – Other Total	3,594,690
Buildings	
Purchase House	350,000
Building Renewal	300,000
Buildings Total	650,000
Grand Total	26,978,984

4.0 Community Profile, Vision and Objectives

4.1 Location and Heritage

The Shire of Victoria Plains covers an area of 2,563 square kilometres, located in the wheatbelt region of Western Australia. Some 140km North East of Perth it is a short yet scenic drive featuring picturesque fields and homes. Encompassing the communities of Bolgart, Calingiri, Yerecoin, Piawaning, Mogumber, Gillingarra, New Norcia and Wyening, tourist attractions within the Shire include natural wildflower displays, the Old Wyening mission and winery, and the Benedictine Community of New Norcia – a world renowned tourist destination being the only monastic township in Australia.

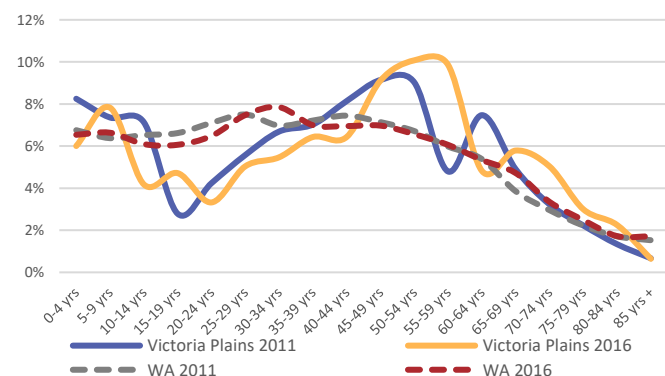
Major agricultural activities include cereal crops, sheep, cattle, pigs and vineyards. A range of local services exist, including recreation facilities such as halls, sporting oval, sports pavillion, as well as parks, gardens and barbecue facilities for tourists and visitors.

The Shire continues to maintain a number of assets to service the community, and welcomes visitors to enjoy the scenic area.

The following statistics reflect the Shire’s population in comparison to the population of the state of Western Australia.

Population	2011	2016
Victoria Plains	897 ↑	910 ↑
WA	2.35m ↑	2.47m ↑

The chart below shows the population distribution for the Shire by age, highlighting minor changes for both the Shire and Western Australia from 2011 to 2016 data. The yellow and blue lines also show the higher proportion of residents over 55 years of age in the local community, contributing to specific service requirements.



4.2 Vision

The Shire’s strategic vision: “A place to grow”

4.3 Strategic Objectives

The following key strategic priority areas and principles are captured in the Shire’s Strategic Community Plan 2017-2027 and considered within the Strategic Resource Plan.

Strategic Priorities:

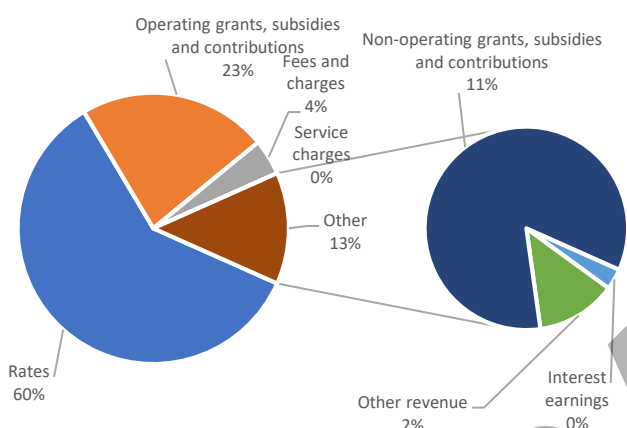
- Enhance and improve a sense of community in the Shire;
- Improve and add to local economic development and activity;
- Protect or improve the natural environment;
- Maintain or add to the stock of infrastructure used by the community to go about daily life; and
- Better allocate scarce resources and effectively interact with the community.

5.0 Long Term Financial Planning Overview

5.1 Forecast Revenue

Comprising 46% of total revenue in year 1, rates are expected to generate \$2.69m in 2019-20, increasing to \$4.74m in 2033-34. The Shire is reliant on receiving more than \$21.6m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Non operating grants are expected to be received for the renewal of assets over the term of the Plan.

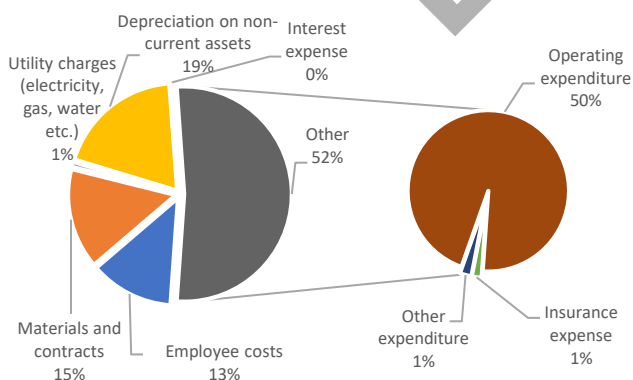
5.1.1 Revenue Composition Year 1 to 15



5.2 Forecast Expenditure

Expenditure is forecast to increase roughly in line with inflation, with the exception of depreciation expense which is slightly impacted by the addition of assets.

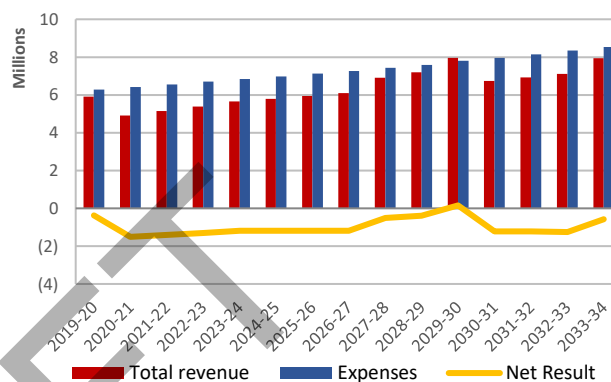
5.2.1 Expenditure Composition Year 1 to 15



5.3 Net Result

The chart below reflects in the columns the steady increase in operating revenue and expenditure forecast over the 15 years, with the yellow line reflecting the net result. Changes in operating and non-operating grants result in the revenue spikes reflected in the chart.

5.3.1 Forecast Net Result Year 1 to 15



Revenue increases have been modelled throughout the life of the Plan to improve the financial position of the Shire, in order to deliver capital works programs and to maintain service levels to the community. Even with these modelled increases, the net result does not consistently improve, except where higher capital contributions are forecast to be received. If the modelled increases were not to be consistently applied, the financial position would, over time, further deteriorate.

Efficiency savings are also required throughout the Plan. Details of savings are yet to be determined, the challenge will be to achieve these savings without negatively impacting services to the community.

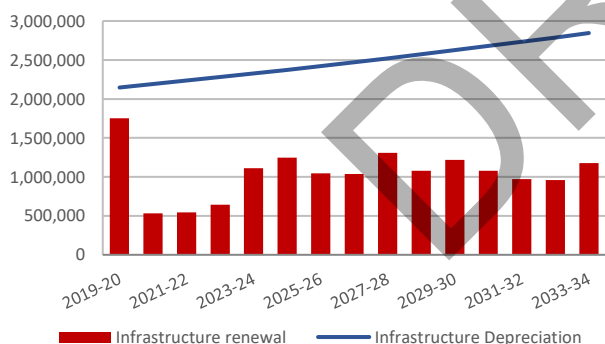
A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

5.4 Depreciation Expense

Depreciating expense increases throughout the Plan ranging from \$2.3m in year 1 to \$3.3m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is \$37m, shown by the blue line in the chart below at section 5.4.1. The planned level of infrastructure asset renewal expenditure at \$15.7m (shown by the red columns), over the term of the Plan is below the level of depreciation (blue line).

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan. The average lifespan of infrastructure assets is greater than 15 years and as such a number of assets will only require renewal beyond the term of the Plan.

5.4.1 Infrastructure Depreciation Expense - V- Asset Renewal Expenditure

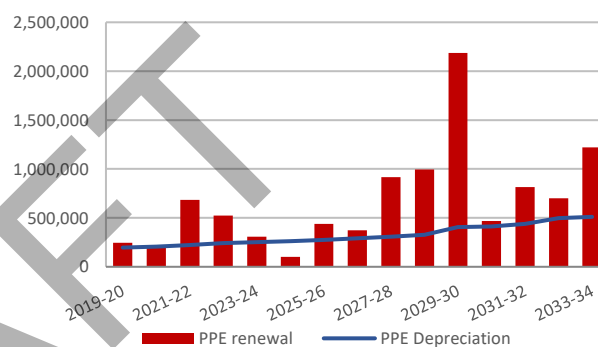


Further improvements in asset management data and the estimation of depreciation expense, along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

Planned property, plant and equipment asset renewals of \$10.1m (reflected by the red columns in the chart below at section 5.5) over the 15 year term of the Plan is above forecast depreciation expense of \$4.8m (reflected by the blue line) over the same period as shown in the chart below.

5.5 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure



Renewal of major building assets during the term of the Plan which have a useful life greater than the term of the Plan results in depreciation expense being lower than the planned asset renewals.

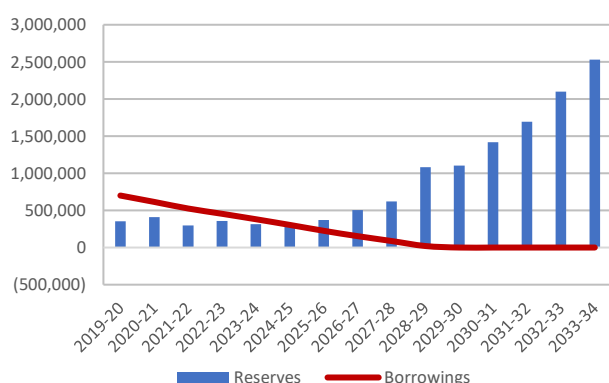
5.6 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year. Longer term maintenance costs may increase as new assets are constructed, these have not been included within this model as they are unknown.

5.7 Forecast Borrowings and Cash Reserves

In general, the finances of the Shire are expected to remain stable over the long term. Reserves will be utilised to save for major forecast asset renewals and subsequently to fund the renewals, resulting in the variations in reserve levels as shown in the chart below.

5.7.1 Forecast Borrowings and Cash Reserve levels



Existing borrowings are planned to be paid down within the first ten years of the Plan. The Shire is planning for only one new borrowing over the term of this Plan, to fund construction of staff housing. This limit in utilising borrowings is part of its strategy to allow flexibility to respond to sudden or unexpected expenditure requirements.

This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of cash backed reserves to save for significant future asset renewal spikes.

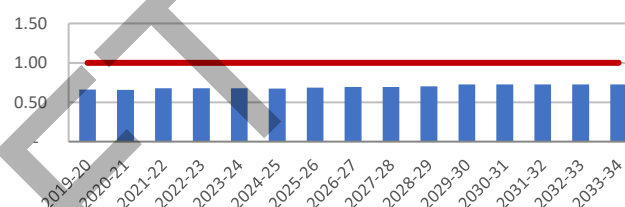
A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

5.8 Forecast Operating Ratios 2019-2034

Monitoring the Shire’s financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The red lines in the charts below indicate the Department of Local Government, Sport and Cultural Industries’ (the Department) minimum target level of the ratio.

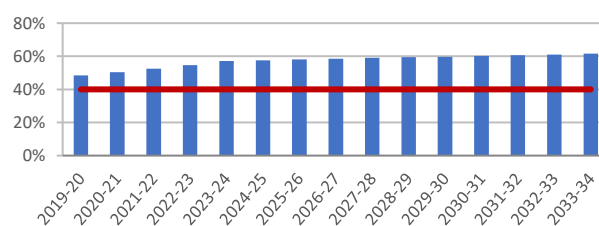
An explanation of all ratios is provided at Section 11.0.

5.8.1 Forecast Current Ratio 2019-2034



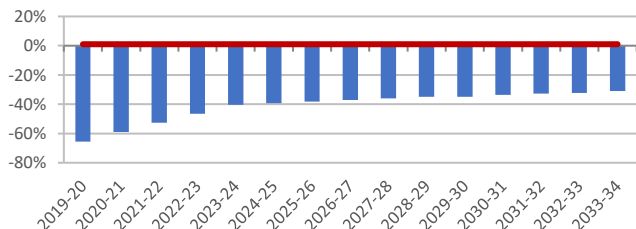
As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0. This trend is not considered to indicate a threat to the Shire’s long term financial position as the current ratio is a short term indicator not a long term indicator.

5.8.2 Forecast Own Source Revenue Ratio 2019-2034



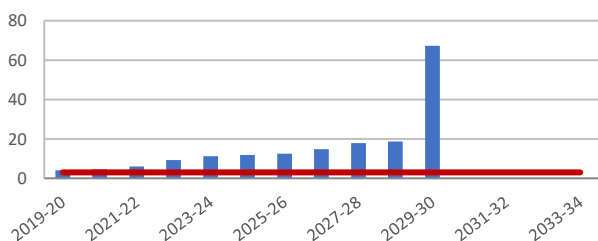
The ratio is improving during the term of the Plan, indicating a reducing reliance on grants and contributions due to the planned rate increases in the first five years of the Plan.

5.8.3 Forecast Operating Surplus Ratio 2019-2034



The ratio above highlights how the cumulative impact of the rates increases are intended to address/improve the Operating Surplus Ratio.

5.8.4 Debt Service Coverage Ratio 2019-2034



The debt service coverage ratio meets the minimum target in the initial years of the Plan, and goes on improve above the advanced target throughout the remaining term of the plan. The improved ratio in 2029-30 is a result of loans being paid down to nil.

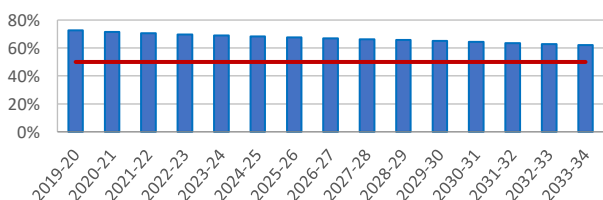
5.9 Forecast Asset Ratios 2019-2034

Reflecting the average age of assets, the asset consumption ratio shows how the Shire's assets will age whilst the Shire uses its resources to renew assets.

An explanation of all ratios is provided at Section 11.0.

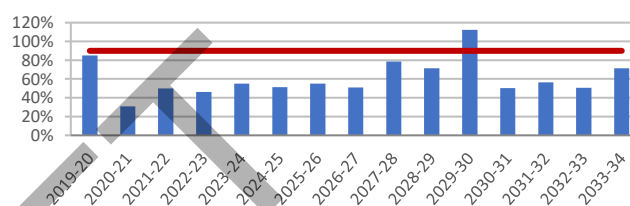
The graph below reflects the aging of assets throughout the term of the Plan as they depreciate above levels of forecast renewals.

5.9.1 Forecast Asset Consumption Ratio 2019-2034



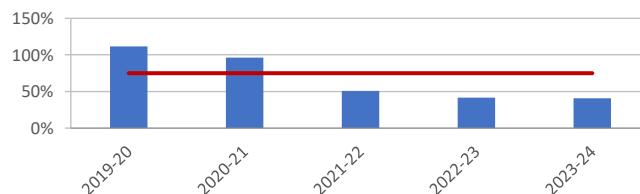
Use of funds for renewal of assets results in the asset sustainability ratio being above the target (shown as the red line) for one year of the Plan, as reflected in the chart below. The ratio is below the target for most of the term of the plan, indicating assets are not being consistently renewed at the same level as depreciation expense.

5.9.2 Forecast Asset Sustainability Ratio 2019-2034



The asset renewal funding ratio shown in the chart below reflects assets are being renewed at a higher rate than their estimated remaining useful life in the first eleven years of Plan, and falling below the minimum target from there on.

5.9.3 Forecast Asset Renewal Funding Ratio 2019-2034



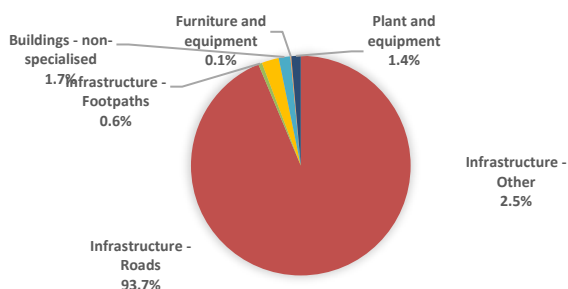
As the asset renewal funding ratio requires 10 years of planned and required asset renewals it is only able to be calculated for the first five years of the Plan. The ratio decreases due to the significant required renewals in years 12 to 15 of the Plan.

6.0 Asset Management Planning Overview

6.1 Key Asset Information

The Shire controls an asset network with a written down value of just under \$130m¹, of which Roads and Buildings constitute the largest component value as shown in the chart below.

6.1.1 Written Down Asset Value 2019



6.2 Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio;
- Ensure an organisation wide and inclusive approach is taken to asset management; and
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

The asset management policy is intended to provide clear direction in relation to the Council's expectations for the sustainable management of its assets.

6.3 Asset Management Strategy

Developing an asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are discussed at the end of each section in Appendix A.

When planning for the future renewal of Shire assets, a condition-based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

Modelling was undertaken to determine the long term funding required for asset maintenance and renewal. By adjusting the estimated useful life of assets, the balance between the risk of loss of asset service and the financial costs of asset renewal and maintenance was determined.

Detailed long term planning is required for the renewal of building assets due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long lived assets carries with it a high level of uncertainty, due to the vagary associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding.

It is important to note capital works identified in this Plan funded by external contributions may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure, bringing with it the potential for a loss of service.

The Shire seeks to, within its financial capacity, maintain its assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets.

6.4 Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future. Level of service measures are defined for most asset classes within Appendix A.

¹ 2018-19 Annual Budget – Shire of Victoria Plains

6.5 Financial Management Strategy for Assets

Based on the 2017-18 Annual Financial Statements and 2019-20 Annual Budget, a financial baseline was determined for operating revenue and expenditure. Modifications to this baseline were made over the 15 year term to predict forecast changes in operating revenue and expenditure.

Structuring operational revenues and expenditure to ensure adequate provision for asset renewal into the future is a cornerstone of the Shire’s overall financial strategy. To achieve this strategy, rate increases higher than the consumer price index (CPI) are forecast to occur for the life of the Plan, combined with the maintenance of operating expenditure in line with the CPI forecast.

Forecast planned asset renewals for the term of the Plan along with the forecast required asset renewals to maintain services in the future are shown as columns in the chart below with the values in the table on the right. Forecast asset renewals requirements are arrived at based on current estimates of replacement cost and remaining useful life of each asset, assessed from the asset’s condition or age.

The Shire is planning for renewal of all assets at the end of their useful life. The annual budget cycle and resource limitations result in differences between the planned and required renewal expenditure, referred to as an asset renewal funding surplus/(deficit). The asset renewal funding surplus/(deficit) representing the difference between the planned and required asset renewals is represented by the line in the chart below, with values provided in the table to the right.

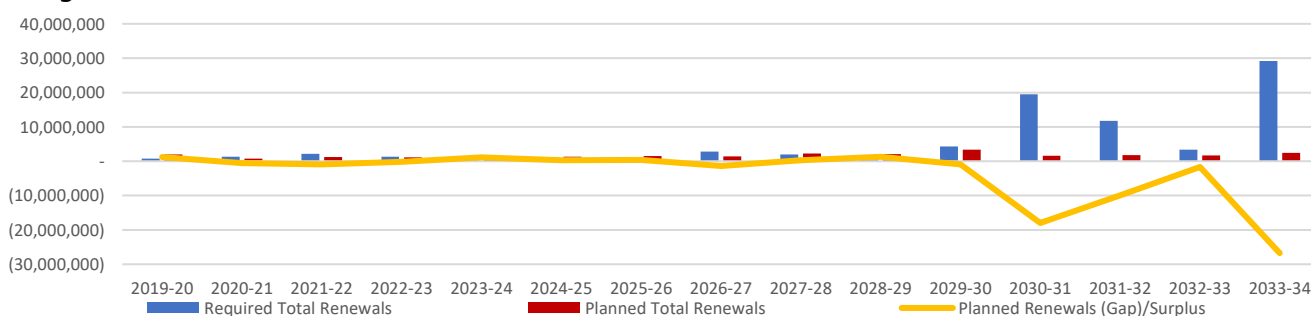
6.6 Forecast Planned and Required Asset Renewals

Year	Planned Asset Renewal \$	Required Asset Renewal \$	Asset Renewal Surplus/ (Deficit) \$
2019-20	1,994,786	751,720	1,243,066
2020-21	735,135	1,295,858	(510,723)
2021-22	1,228,571	2,130,689	(902,118)
2022-23	1,116,158	1,340,292	(174,134)
2023-24	1,420,854	307,040	1,113,814
2024-25	1,347,093	1,023,998	323,095
2025-26	1,482,470	1,082,582	399,888
2026-27	1,411,113	2,825,889	(1,414,776)
2027-28	2,273,966	1,937,139	286,827
2028-29	2,223,481	783,350	1,290,131
2029-30	2,073,252	4,296,862	(895,610)
2030-31	3,401,252	19,500,869	(17,952,253)
2031-32	1,548,616	11,769,499	(9,983,150)
2032-33	1,786,349	3,372,903	(1,713,654)
2033-34	2,399,891	29,155,803	(26,755,912)
Total	25,878,984	81,574,493	(55,695,509)

A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

The data shows the spikes in required asset renewals over the next 15 years, particularly in later years of the Plan, where a large portion of the road network is forecast to require renewal.

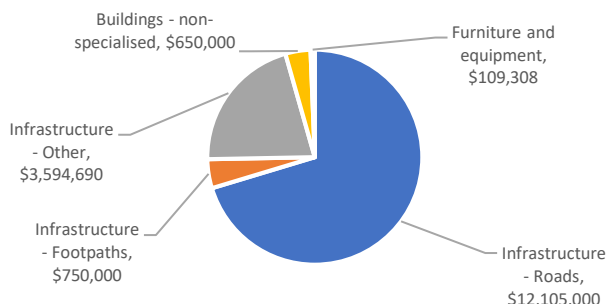
As assets approach their initial estimated asset renewal, the timing and need for renewal will be re-assessed and may well vary, enabling the reallocation of limited resources between asset classes and years, through the use of cash backed reserves.



6.7 Planned Asset Expenditure

Renewal asset expenditure of \$25.6m has been planned, with minimal new and upgraded asset expenditure forecast. New housing construction and upgrade to footpaths totalling \$1.1m represent new asset expenditure during the life of the Plan.

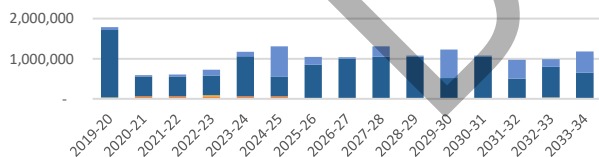
6.7.1 Planned Capital Expenditure 2019-2034



6.8 Planned Asset Renewal

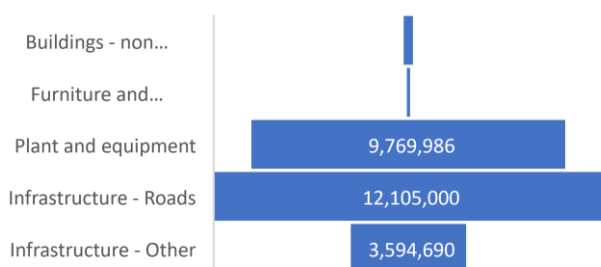
Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. The timing and level of planned asset renewal expenditure is summarised in the chart below.

6.8.1 Planned Asset Renewal Expenditure 2019-2034



6.8.2 Planned Asset Renewal Expenditure by Class 2019-2034

Planned asset renewals by asset class over the 15 years of the Plan highlighted in the chart below shows the major renewal spend relates to roads and plant and equipment.

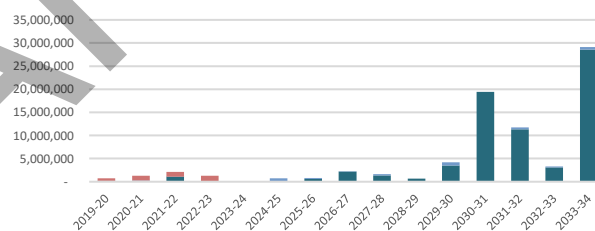


6.9 Required Renewal Expenditure

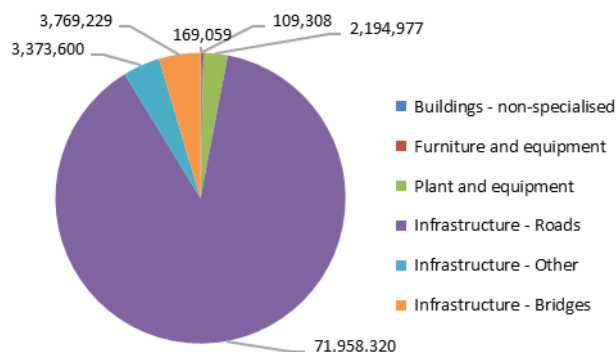
Asset renewal expenditure for the road network has been estimated based on road conditions and forecast usage. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with the current replacement costs. The later years of the plan reflect the forecast required renewals to a significant portion of the road network.

Asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of \$72.0m are forecast to be required over the 15 years of the Plan.

6.9.1 Required Asset Renewal Expenditure 2019-2034



6.9.2 Required Asset Renewal Expenditure by class 2019-2034



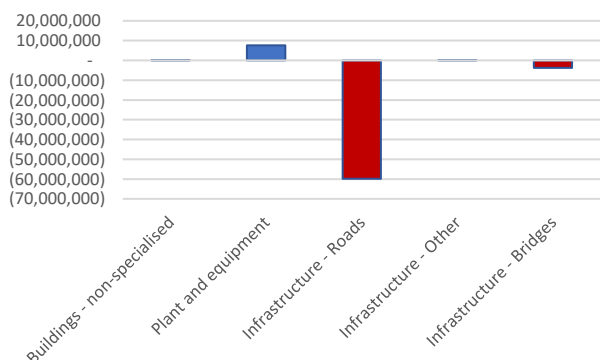
Renewal of roads dominate the forecast required asset renewals.

Renewal forecasts for all buildings were not available and this asset class is not included in the required renewal forecasts.

6.10 Asset Renewal Funding Surplus/(gap)

Differences between the forecast planned and required asset renewals for each asset class over the 15 years of the Plan exist. These differences are referred to as the asset renewal funding surplus/(gap) and are shown in the chart below.

6.10.1 Asset Renewal Funding Surplus/(gap) 2019-2034



Asset renewals will be further amended and aligned to required asset renewals as further asset information is obtained and validated. Determination of optimum intervention points for the renewal of assets requires a detailed understanding of asset conditions and their inter-relationship with asset lives for each type of asset.

Should grant revenues and other revenue increases not be received as forecast or operating expenditure savings not occur as planned, the asset renewal funding surplus/gap will be impacted and funding surpluses not achieved.

6.11 Upgrade/New Expenditure

Upgrades to buildings and infrastructure are planned to occur over the next 15 years in response to community expectation. Where funds are available after undertaking essential renewal works, funds will be utilised for improvement and new works. Detailed annual planning will be undertaken for asset upgrade/new expenditure prior to each project.

Upgrade/new asset expenditure by asset class over the 15 years of the Plan is reflected in the table below.

Asset Class	Upgrade / New Expenditure
Buildings	350,000
Infrastructure – Footpaths	750,000
Total new capital expenditure	1,100,000

7.0 Scenario Modelling

7.1 Scenario Modelling

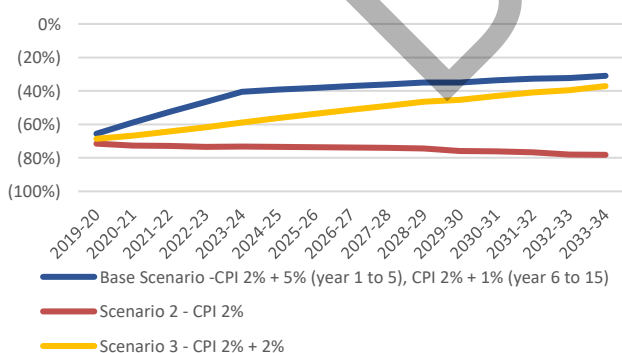
Scenarios were developed to test the financial impact of reduced levels of operating funding. To ascertain the effect of reduced funding levels, modelling of various scenarios was undertaken.

A base scenario was developed with a Rates yield increase of 5% above inflation (2%) for the first five years of the Plan, with an increase of 1% above inflation for the remaining years of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

Scenario	Rates Increase above CPI (2%)	Total Increase
Base Scenario	5% (Year 1-5) 1% (Year 6-15)	7%
Scenario 2	0%	2%
Scenario 3	2%	4%

The base scenario was selected as the most appropriate and has been used for the Plan. The base scenario includes levels of rate revenue and fees and charges to ensure the current levels of service are maintained.

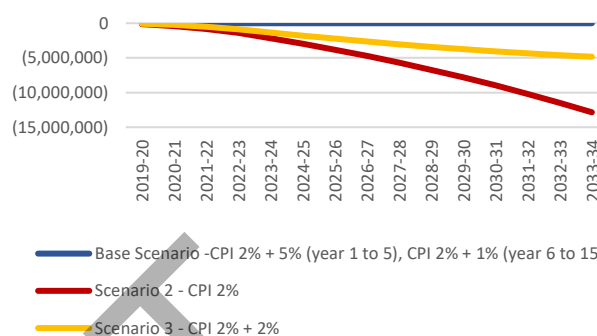
7.2 Scenario Comparison – Operating Surplus Ratio



The chart above shows the impact of the same change in total rates yield on the Shire’s Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it improved the operating surplus ratio.

The charts below reflect the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

7.3 Estimated Surplus (Deficit) June 30 Carried Forward



The cumulative impact of the changes in rates along with fees and charges results in the surplus (deficit) shown in the table below.

	Estimated Surplus/(Deficit)		
	Scenario 1 CPI 2% + 5% (Yr 1-5) CPI 2% + 1% (Yr 6-15)	Scenario 2 CPI 2%	Scenario 3 CPI 2% + 2%
	0	(125,864)	(75,518)
	0	(392,693)	(237,126)
	0	(810,243)	(494,437)
	0	(1,390,230)	(854,349)
	0	(2,146,695)	(1,327,441)
	0	(2,918,187)	(1,748,639)
	0	(3,705,007)	(2,114,456)
	0	(4,507,461)	(2,421,236)
	0	(5,325,861)	(2,665,148)
	0	(6,160,526)	(2,842,179)
	0	(7,011,783)	(2,948,126)
	0	(7,879,963)	(2,978,585)
	0	(8,765,404)	(2,928,946)
	0	(9,668,452)	(2,794,384)
	0	(10,589,458)	(2,569,845)

8.0 Strategic Planning and Policies

8.1 Linkage with Other Plans

The Strategic Resource Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resource Plan considers, and influences, workforce planning along with other key strategic plans.

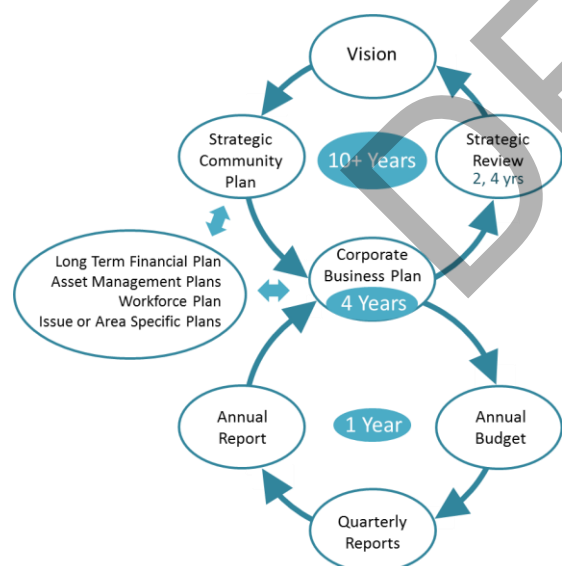
This Strategic Resource Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.

8.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Strategic Community Plan, as illustrated in the diagram below.

Diagram: Integrated Planning and Reporting Cycle²



8.3 Strategic Community Plan 2017-2027

The Strategic Community Plan has been prepared to cover a minimum period of 10 years and details the community's vision, aspirations and objectives for the Shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan, operating on a rolling four-year basis.

8.4 Corporate Business Plan

The Corporate Business Plan (CBP) contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the CBP are set out in the Strategic Resource Plan for the period. This planning provides an assurance the actions contained in the CBP can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

8.5 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Strategic Resource Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan.

The Shire's Workforce Plan has been considered in the development of this Strategic Resource Plan. No financial impacts are expected from the Workforce Plan with employee costs forecast to rise in line with forecast inflation at 1.5%.

² Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

9.0 Risk Management

9.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer and Director of Corporate Services to ensure the level is adequate. The Shire's insurer is LGIS.

The Shire's investment policy requires the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

9.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

9.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

10.0 Assumptions, Risks, Uncertainties and Sensitivity

10.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/ Risk
Shire Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 5% higher than forecast inflation rate of 2% for the first five years of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Operating Grants and Contributions: Increases in line with inflation forecast.	Low	Not assessed as high financial risk.	Medium	± \$216,115 to the value of operating grants and contributions per 1% movement in the value over the life of the Plan.
Non-operating Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast new capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$106,990 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 3.0% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increase in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

10.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increase annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	High	± \$333,199 to the value of materials and contracts per 1% movement in the value over the life of the Plan.
Depreciation: Depreciation has been calculated using an average rate for each asset class based on the weighted average estimated remaining useful life of assets in the class.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan, no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

10.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciation, leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±\$190,684 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$1,367,053 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation and infrastructure additions.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Property, Plant and Equipment: Building expenditure is in accordance with planned projects and plant expenditure is based on the Plant Replacement Program.	High	Planned expenditure is highly dependent on receipt of capital grants for buildings.	Medium	Not assessed as high level of uncertainty.

10.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required. One new borrowing is planned.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

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10.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$190,684 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$1,367,053 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

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10.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 2% per annum.	Medium	Not assessed as high financial risk.	High	± \$849,279 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$1,099,555 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: Historically, the region's economy is heavily dependent on the economy of the State as whole and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

11.0 Monitoring and Performance

11.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

11.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings}}$	A measure of the Shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$	A measure of the extent of the Shire's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	$\frac{\text{Annual operating surplus before interest and depreciation}}{\text{principal and interest}}$	A measure of the extent of the Shire's capacity to generate sufficient cash to cover debt payments.	3
Asset Consumption Ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciation assets}}$	A measure of the aged condition of the Shire's physical assets.	50%
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$	A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.	90%
Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$	The Shire's financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).	75%

12.0 Improvement Plan

12.1 Strategic Resource Improvement Plan

All strategic plans require continuous development in order to improve the quality of planning. The following asset management areas are suggested as worthy of focus in the future.

Hierarchy: A hierarchy exists for road assets and should be further developed for other asset classes.

Level of Service: Level of service measures were defined within the previous Asset Management Plan. No systems are currently in place to record and report against these levels of service.

Risk Management: Risk management is used as a decision making tool to define and treat risks facing the Shire when seeking to meet its defined objectives. The Shire is in the early stages of utilising risk techniques. As risk management is developed, a greater understanding of risks will be formalised.

Operation and Maintenance: The Shire does not have a current documented Operation and Maintenance Strategy.

Renewal and Replacement: A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts is likely to result in improved planning outcomes.

New, Upgrade and Disposal: The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment).

There are a number of improvement actions as per the Asset Management Improvement Plan, some key improvement actions resulting from this Strategic Resourcing Plan are to:

- Report levels of service for key assets;
- Improve the accuracy of future financial forecasts through improved forecasting of operational, maintenance, renewal, new and upgrade costs; and
- Maintain formal asset maintenance and renewal programs for all assets.

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Appendix A1 - Infrastructure - Roads

1.1 Significant Matters

The continued provision of the road network remains one of the key priorities and major expenditure items for the Shire. The continued planning for future road infrastructure renewals influenced by condition based estimation of the remaining useful life is essential to reducing the risk of sudden unexpected road failure.

1.2 Road Inventory

The Shire of Victoria Plains has a road network servicing an area of 2,563¹ square kilometres. Road assets within this Plan include the following components:

- Drainage Barrel;
- Gravel Sheet;
- Drainage Headwall;
- Drainage Kerbing;
- Drainage Pipe;
- Drainage Pit;
- Sealed Pavement;
- Subgrade;
- Surface; and
- Table Drain.

Road asset information is recorded within a road inventory database. In 2018, a road infrastructure condition report and valuation were undertaken by an external consultant which forms the basis of the measurements and current replacement cost estimates. Verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken.

Utilising the dimension data held in the Shire's road asset database along with standard unit rates, the current replacement cost provided in the road infrastructure inventory system, has been estimated by management below.

The table below details the road asset components.

Roads Assets	Current Replacement Cost (\$)
Drainage Barrel	10,260,138
Gravel Sheet	22,144,933
Drainage Headwall	979,940
Drainage Kerbing	310,000
Drainage Pipe	5,411
Drainage Pit	16,303
Sealed Pavement	35,867,000
Subgrade	39,915,952
Surface	7,775,100
Table Drain	32,914,316
Road Assets Total	150,189,095

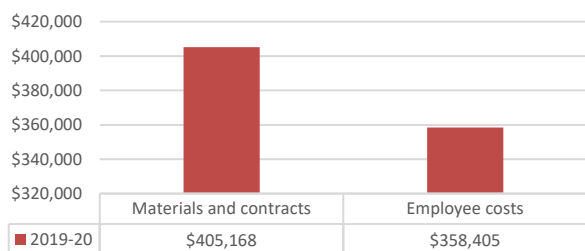
¹ Australian Bureau of Statistics, Victoria Plains (S) (LGA58540) 2016 Census of Population and Housing

1.3 Financial Summary

Financial impacts of managing the Shire road assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

1.3.1 Maintenance Expenditure by Nature or Type

Road maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2019-20:



Road maintenance includes trimming of roadside vegetation, clearing of drains, extensive annual road grading maintenance operations along with a low level of reactionary minor repair works. As far as possible the road maintenance program is scheduled annually, based on staff knowledge of road conditions.

1.3.2 New Expenditure

No additional new expenditure for road infrastructure is forecast for the term of this Plan.

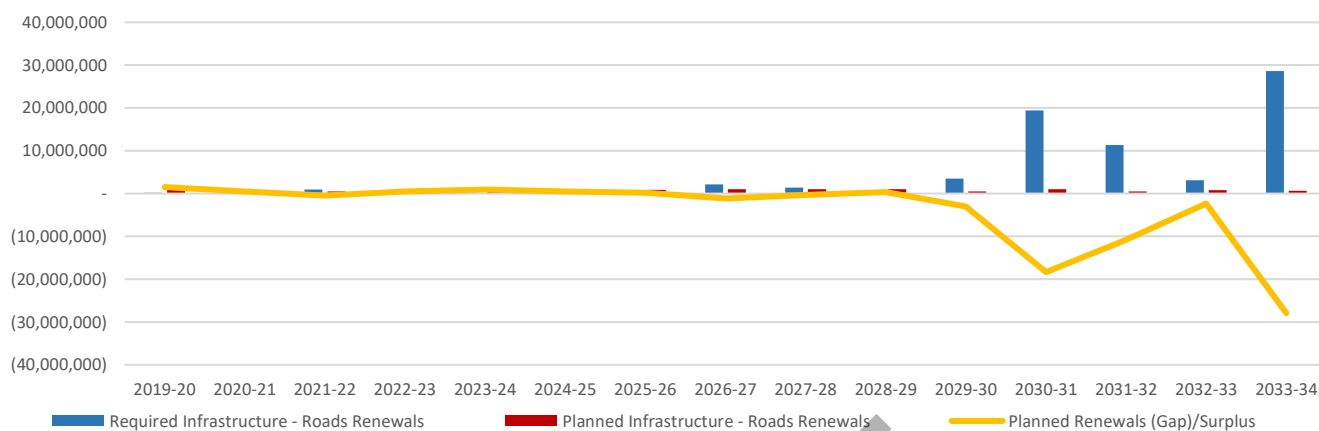
1.3.3 Renewal Expenditure

Road works are prioritised based on staff knowledge of the conditions of roads and expected usage patterns and is conducted during the budget process. All planned works are funded through a combination of internal funds and external grants.

In the chart on the following page, planned road expenditure is shown as red columns, with required road renewals as the blue columns. The yellow line shows the difference between the two expenditure levels. Planned road renewal over the term totals \$12m, with required road renewals of \$72m for the term of this Plan. Currently the Shire is planning to renew road assets below forecast requirements, with a significant portion of the road network requiring renewal from Year 12 of the Plan.

One of the largest impacts on road component lives is the volume and weight of traffic traversing a road length. Where this exceeds the roads construction capabilities sudden unexpected road failure may occur. Whilst road renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast. The values represented in the chart over the page are further detailed in the table below the chart.

1.3.4 Forecast Planned and Required Road Renewal Expenditure



	Required Roads Renewals \$	Planned Roads Renewals \$	Roads Renewal Funding (Gap)/Surplus \$
2019-20	175,536	1,680,000	1,504,464
2020-21	7,304	500,000	492,696
2021-22	946,075	500,000	(446,075)
2022-23	3,100	500,000	496,900
2023-24	29,866	1,000,000	970,134
2024-25	2,964	500,000	497,036
2025-26	626,452	850,000	223,548
2026-27	2,153,135	1,000,000	(1,153,135)
2027-28	1,387,837	1,050,000	(337,837)
2028-29	699,006	1,050,000	350,994
2029-30	3,515,653	500,000	(3,015,653)
2030-31	19,420,117	1,050,000	(18,370,117)
2031-32	11,308,810	500,000	(10,808,810)
2032-33	3,085,568	770,000	(2,315,568)
2033-34	28,596,897	655,000	(27,941,897)
Total	71,958,320	12,105,000	(59,853,320)

The level and extent of the renewal surplus is dependent on the accuracy of unit cost estimates and remaining useful life estimates for each road component. An improvement in this information will result in improved planning outcomes and enable the scheduling of works to minimise the negative impact of future renewal spikes.

1.4 Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for road construction and maintenance have been developed through the review of the previously identified road level of service indicators and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

1.5 Road Construction

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Gravel Road Construction			
Condition	Sealed roads are constructed to a high standard.	Customer complaints.	Three complaints per road per year.
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 1 day of notification.	95% addressed.
	To ensure all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints Number of damage/injury claims.	One per road. 0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.
Bitumen Road Construction			
Condition	Bitumen roads are constructed to a high standard.	Customer complaints	3 complaints per road per year
Safety	To provide a bitumen road network that is free of hazards.	Hazard removed within 1 day of notification	95% addressed
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints Number of damage/injury claims	One per road 0 claims
Cost Effectiveness	Efficient Capital Works Program	Projects completed within the timeframe and on budget	100% completed within timeframe and on budget

1.6 Road Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Sealed Road Maintenance			
Condition	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints. Routine road inspection.	Three complaints per road per year. Two per year with managers.
Function	To ensure that all bituminised roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	Three complaints per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 3 working days of notification.	95% addressed.
Safety	To provide a bituminised road network free of hazards.	Hazard removed within 4 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.
Gravel Road Maintenance			
Condition	Gravel roads are maintained to a high standard and on a regular basis. Drainage is also assessed in order to prohibit the risk of flooding and damage.	Customer complaints. Routine road inspection.	Three complaints per road per year. Two per year with managers.
Function	To ensure that all gravel roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	Three complaints per road per year.
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 3 working days of notification.	95% addressed.
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 1 day of notification.	95% addressed.
Cost Effectiveness	Efficient Roads Maintenance Program	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

1.7 Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy.

1.8 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the road network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future road renewal priorities.

Appendix A2 – Buildings

2.1 Significant Matters

The Shire controls building assets which are vital to the provision of administrative and recreational facilities to the community.

The long life and high cost of renewing buildings results in significant spikes in future funding requirements as a building reaches a stage in its lifecycle when it can no longer provide the desired level of service. New design criteria usually result in buildings being constructed to a different standard on renewal which often results in the need for additional funding. Planning for adequate future funding of building renewals is one of the most significant long-term challenges for the Shire.

2.2 Inventory

Land and buildings were valued by independent professional valuers in 2018, based on an inspection undertaken. The replacement costs of the various types of buildings were not reported for all buildings, however the fair values contained within the valuation report is presented in the table below. A building inventory is maintained within the Shire's financial management system.

2.2.1 Composition of Estimated Current Replacement Cost of Building Assets

Buildings	Fair Value (\$)
2 x Retirement Dwelling	121,698
Ablution Block	125,000
Archive Store & Carport	21,000
Bolgart Memorial Hall	215,000
Building Maintenance Workshop	26,000
Community Hall	1,240,000
Council Chambers	14,000
Dangerous Goods Store	800
Dongers	51,880
Dwelling	960,000
Dwelling - Aged Persons Unit	330,000
Fire Station	31,000
Freemasons Emergency Services Building	225,000
Gillingarra Fire Station	39,000
Gillingarra Hall	285,000
Library and Post Office	36,000
Mogumber Hall	104,000
New Norcia Emergency Services Centre	90,000
Old St John Ambulance building	3,300
Old Toilet Block	7,800
Pavilion	1,230,000
Playgroup	92,000
Pump Shed	4,000
Ramp Shed	18,000
Retirement Dwelling	640,000
Roads Board Building (café)	145,000

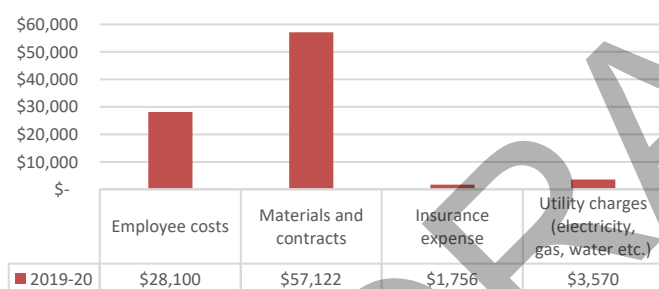
Buildings	Fair Value (\$)
Shire Office	280,000
Ticket Office	2,000
Toilet Block	205,000
Toilets & Showers	83,623
Tractor Shed	25,000
Trailer Shed	29,000
Vehicle Garage	37,000
Workshop Administration	170,000
Yerecoin-Piawaning Volunteer Fire Brigade	23,000
Buildings Total	6,910,102

2.3 Financial Summary

The financial impacts of managing the Shire building assets has been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

2.3.1 Maintenance Expenditure by Nature or Type

Routine maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2019-20:



2.3.2 New/Upgrade Asset Expenditure

New expenditure for building infrastructure is forecast for the construction of two units to be allocated as staff housing.

Year	Project	Planned Expenditure \$
2019-20	Purchase Staff Housing	350,000
Total		350,000

2.3.3 Renewal Expenditure

Using the estimated remaining useful life and the fair values provided in the independent valuation report, the timing and extent of future property renewals has been forecast (adjusted for inflation).

Most buildings do not have 'reinstatement with new' values provided in the independent valuation report, which makes it difficult to forecast required renewals, as reflected in the chart below with minimal required building renewals being generated from within the Asset Management Plan.

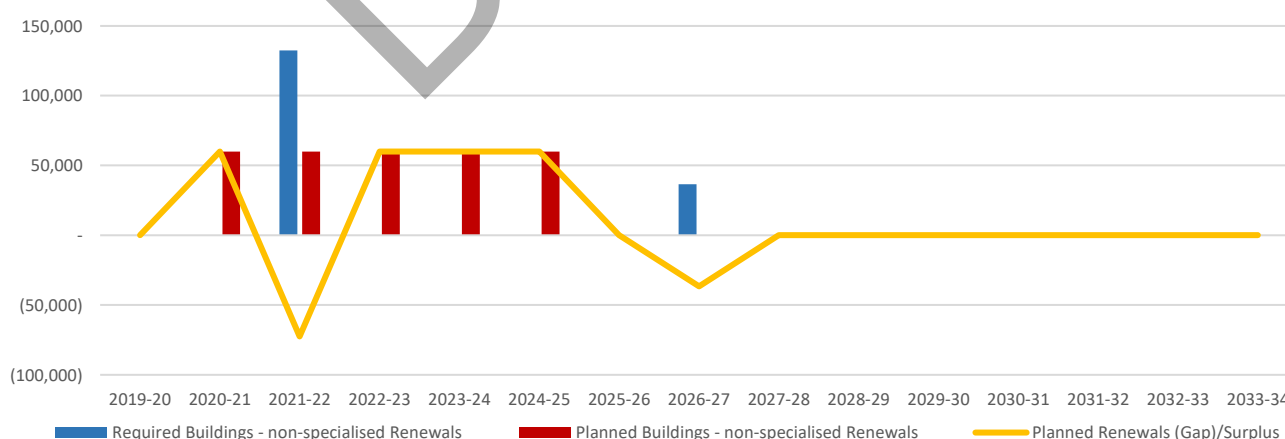
In the chart below, planned expenditure is shown as the red columns, with forecast required renewals shown as the blue columns. The yellow line shows the variation between the two levels.

2.3.4 Forecast Planned and Required Building Renewal Expenditure

The table below reflects renewal building projects currently planned within the Long Term Financial Plan. These projects are forecasted to be funded partially from external contributions, reserves and with the balance being sourced from general purpose funding.

Year	Project	Planned Expenditure \$
2020-21	Building Renewal	60,000
2021-22	Building Renewal	60,000
2022-23	Building Renewal	60,000
2023-24	Building Renewal	60,000
2024-25	Building Renewal	60,000
Total		300,000

The timing and extent of building renewals in the later years of the Plan will be subject to condition based assessments closer to the estimated renewal timing, along with further assessment of demand. All funds currently allocated to building renewals in the Plan will be placed in the building cash reserves if not required for the renewal of minor building components. Both the timing and costs associated with building renewals are highly variable, and in many instances, dependent on the level of building maintenance.



The values represented in the chart above are detailed in the table over the page. The Shire is planning renewal expenditure higher than forecast required renewal expenditure. Asset data may require further review in the future to ensure the accuracy of required renewal timing, and this is included at 2.6 Improvements. Assuming the required renewal estimates are correct, there is opportunity to reallocate funds from the infrastructure renewals program to other asset renewal projects or utilise the funds to upgrade the infrastructure network, over the life of the Plan.

2.3.5 Forecast Planned and Required Building Renewal Expenditure (continued)

	Required Building Renewals \$	Planned Building Renewals \$	Buildings Renewal Funding (Gap)/Surplus \$
2020-21	0	60,000	60,000
2021-22	132,489	60,000	(72,489)
2022-23	0	60,000	60,000
2023-24	0	60,000	60,000
2024-25	0	60,000	60,000
2026-27	36,570	0	(36,570)
Total	169,059	300,000	130,941

2.4 Level of Service

Detailed performance measures and performance targets for buildings are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	The building's meets the expectations of the community.	Customer complaints.	Three per year per building.
Function	To provide the communities with a facility that can be utilised for the purpose it was designed for.	Customer complaints.	Three per year per building.
Safety	The building is safe and suitable for its intended use.	Number of injury claims.	0 claims.

2.5 Risk Management

An assessment of risks associated with maintaining an inventory of building assets has identified the following risks and the treatment strategy for each risk.

Assets at Risk	Consequence	Risk Rating	Risk Treatment Plan
Public Liability incident attributable to sub-standard property conditions or property layout.	Liability Risk.	Medium	Ensure property assets are maintained in compliance with applicable standards.
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change impacts when designing and managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based risk and on lifecycle cost.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Sudden significant increase in population.	Sudden increase in level of service requirements.	Low	Monitor population trends and industry developments in the region.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

2.6 Improvement

Improving asset management planning for buildings could be undertaken by refining data for building assets (including evaluating current replacement costs), to improve forecasting of renewal timing and costs. Previously, this has not been viewed as a priority, as risks have been able to be managed through annual planning, and due to improvements being limited by funding availability.

With demand for building assets forecast to remain relatively stable into the future, improving the data for required asset renewals will assist with establishing long term forecasting to help ensure the adequate maintenance of the Shire's building assets.

Appendix A3 – Infrastructure – Other

3.1 Significant Matters

The Shire provides a range of other infrastructure for residents and visitors including the following:

- Fencing;
- Lighting;
- Playground Equipment;
- Reticulation;
- Sporting Infrastructure;
- Park Infrastructure
- Communications Infrastructure
- Other Infrastructure; and
- Sewerage Infrastructure;

The nature of these assets is one of changing requirements due to both community expectations and climatic conditions and will require further analysis to fully consider future funding requirements.

3.2 Inventory

The Shire's other infrastructure assets current replacement cost at the time of valuation at 30 June 2018 was \$6.2m.

3.2.1 Composition of Estimated Current Replacement Cost of Other Infrastructure Assets

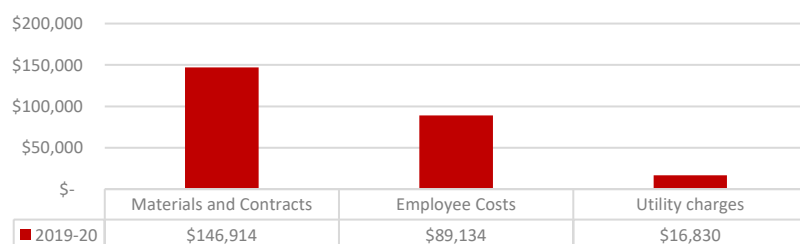
Infrastructure - Other Asset	Current Replacement Cost (\$)
Fencing	171,300
Lighting	212,000
Playground Equipment	151,700
Reticulation	631,900
Sporting Infrastructure	576,400
Park Infrastructure	670,000
Communications Infrastructure	144,500
Other Infrastructure	1,372,300
Sewerage Infrastructure	2,281,000
Infrastructure - Other Total	6,211,100

3.3 Financial Summary

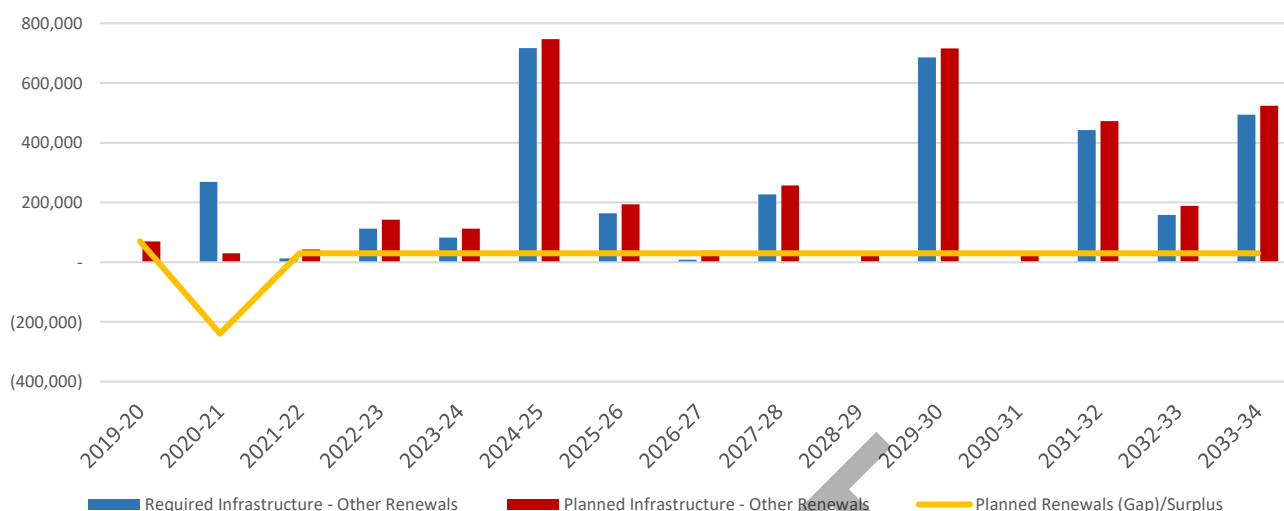
The financial impacts of managing the Shire's other infrastructure assets have been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

3.3.1 Maintenance Expenditure by Nature or Type

Routine maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2019-20:



3.3.2 Forecast Planned and Required Other Infrastructure Renewal Expenditure



Based on the above, the Shire is planning to service infrastructure renewals as required.

The timing and extent of other infrastructure renewals in the later years of the Plan will be subject to condition based assessments closer to the estimated renewal timing, along with further assessment of demand. Some funds currently allocated to infrastructure renewals in the Plan will be placed in the infrastructure cash reserves if not required for the renewal of minor infrastructure asset components. Both the timing and costs associated with these renewals are highly variable, and in many instances, dependent on the level of infrastructure maintenance.

3.3.3 New/Upgrade Asset Expenditure

No additional new expenditure for Infrastructure - Other is forecast for the term of this Plan.

3.3.4 Renewal Expenditure

The table below reflects renewal expenditure for other infrastructure projects currently planned within the Long Term Financial Plan. These projects are forecasted to be funded from general purpose funding.

Year	Project	Planned Expenditure \$
2019-20	Sewerage Renewal	30,000
2019-20	Fuel Storage	40,000
2020-21	Sewerage Renewal	30,000
2021-22	Sewerage Renewal	30,000
2021-22	Other Infrastructure Renewal	12,990
2022-23	Sewerage Renewal	30,000
2022-23	Other Infrastructure Renewal	112,616
2023-24	Sewerage Renewal	30,000
2023-24	Other Infrastructure Renewal	82,436
2024-25	Sewerage Renewal	30,000
2024-25	Other Infrastructure Renewal	716,551
2025-26	Sewerage Renewal	30,000
2025-26	Other Infrastructure Renewal	164,150
2026-27	Sewerage Renewal	30,000
2026-27	Other Infrastructure Renewal	8,605
2027-28	Sewerage Renewal	30,000

Year	Project	Planned Expenditure \$
2027-28	Other Infrastructure Renewal	226,733
2028-29	Sewerage Renewal	30,000
2029-30	Sewerage Renewal	30,000
2029-30	Other Infrastructure Renewal	686,120
2030-31	Sewerage Renewal	30,000
2031-32	Sewerage Renewal	30,000
2031-32	Other Infrastructure Renewal	442,025
2032-33	Sewerage Renewal	30,000
2032-33	Other Infrastructure Renewal	158,947
2033-34	Sewerage Renewal	30,000
2033-34	Other Infrastructure Renewal	493,517
Total		3,594,690

Sewerage infrastructure has a long life which is beyond the term of this Plan. The determination of appropriate intervention points for renewal work, along with forecasting the timing and amount of funding required, is important to ensure this work can be undertaken prior to any asset failure.

Asset renewal of sewerage infrastructure prior to its failure helps prevent damage to other associated assets. Further detailed investigation of this asset group is required to confirm the timing and costs of the required renewal intervals to ensure these renewals are planned for and can be appropriately resourced when they are required.

3.4 Level of Service

Detailed performance measures and performance targets for Infrastructure-Other are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Parks and gardens are maintained to a high standard with regular mowing, watering, pruning and other maintenance tasks being carried out.	Customer complaints Community Survey	Under 5 per year 90% satisfaction
Function	Provide the community and tourists with attractive natural and playground recreation facilities.	Customer Survey	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 1 day of notification	95% addressed

3.5 Improvement

The improvement of asset management planning for Infrastructure – Other is not currently viewed as a high priority as risks are generally able to be managed through annual operational planning. It is understood management are currently reviewing asset management planning for sewerage infrastructure, which will be further considered in the near future.

Appendix A4 – Infrastructure – Footpaths

4.1 Significant Matters

The Shire provides a network of footpaths for pedestrians and other users and has developed a basic footpath asset inventory and is developing and implementing an annual assessment process for related infrastructure. A footpath program has been identified to be established and implemented in the future.

4.2 Inventory

Footpath asset information is recorded within the Shire's road inventory database (RAMM). The assets within the asset class were valued in 2018 with all road infrastructure assets. The current replacement cost at the time of the last valuation was \$899k.

4.2.1 Composition of Estimated Current Replacement Cost of Infrastructure – Footpath Assets

Footpath Type	Length (m)	Estimated Current Replacement Cost (\$)
Asphalt	68	36,382
Brick Paving	165	45,548
Concrete	6,094	806,984
Gravel	102	7,326
Infrastructure – Footpaths Total	6,429	899,241

4.3 Financial Summary

The financial impact of managing the Shire's footpath assets is broken down into maintenance, new, and renewal expenditure.

4.3.1 Maintenance Expenditure

Routine maintenance expenditure will be undertaken where required in line with established maintenance programs.

4.3.2 New/Upgrade Asset Expenditure

The table below reflects the planned footpath asset upgrades currently planned within the Long Term Financial Plan over the next 15 years. This program has been created to align the footpath network to Australian standards.

Year	Project	Planned Expenditure \$
2019-20	Footpath upgrades	50,000
2020-21	Footpath upgrades	50,000
2021-22	Footpath upgrades	50,000
2022-23	Footpath upgrades	50,000
2023-24	Footpath upgrades	50,000
2024-25	Footpath upgrades	50,000
2025-26	Footpath upgrades	50,000
2026-27	Footpath upgrades	50,000
2027-28	Footpath upgrades	50,000
2028-29	Footpath upgrades	50,000
2029-30	Footpath upgrades	50,000
2030-31	Footpath upgrades	50,000
2031-32	Footpath upgrades	50,000
2032-33	Footpath upgrades	50,000
2033-34	Footpath upgrades	50,000
Total		750,000

4.3.3 Renewal Expenditure

No renewal expenditure is planned for footpath infrastructure over the next 15 years. Minor asset renewals will be determined and funded within the annual budget cycle.

4.4 Level of Service

Detailed performance measures and performance targets for Infrastructure- Footpaths are defined in the table below

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Footpaths are constructed and maintained to a high standard.	Customer Complaints	Under 5 per year
Function	To provide a useable footpath network in the townsite for the community.	Community Survey	90% satisfaction
Safety	To provide a footpath network that is free of hazards.	Hazard removed within 2 hours of notification	95% addressed
Accessibility	The footpath network is accessible to all members of the community and provides access to major facilities.	Community Survey	95% satisfaction

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4.5 Risk Management

An assessment of risks associated with maintaining an inventory of footpath assets has identified the following risks and the treatment strategy for each risk.

Assets at Risk	Consequence	Risk Rating	Risk Treatment Plan
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities-based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant H&S policy.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.

4.6 Improvement

The improvement of asset management planning for infrastructure – Footpaths is not currently viewed as a priority as risks are able to be managed through annual operational planning.

Appendix A5 – Plant & Equipment

5.1 Significant Matters

The Shire has a large plant and equipment portfolio, including graders, tractors, prime movers, passenger vehicles and furniture. A 15 year plant replacement program is updated on an annual basis as part of the Shire’s annual budget process.

5.2 Inventory

The Shire’s plant and equipment assets current replacement cost at the time of valuation at 30 June 2018 was \$4.26m.

5.2.1 Composition of Estimated Current Replacement Cost of Plant & Equipment

Plant & Equipment Assets	Current Replacement Cost (\$)
Motor Vehicles	2,465,005
Other	1,792,496
Plant & Equipment Assets Total	4,257,501

5.3 Financial Summary

The financial impacts of managing the Shire’s plant and equipment assets is separated into maintenance, new and renewal expenditure, each of which is examined separately.

5.3.1 Maintenance Expenditure

Maintenance is undertaken in accordance with manufacturers’ guidelines and is provided for within the annual budget and this Plan. No significant changes to maintenance or operating expenditure are forecast.

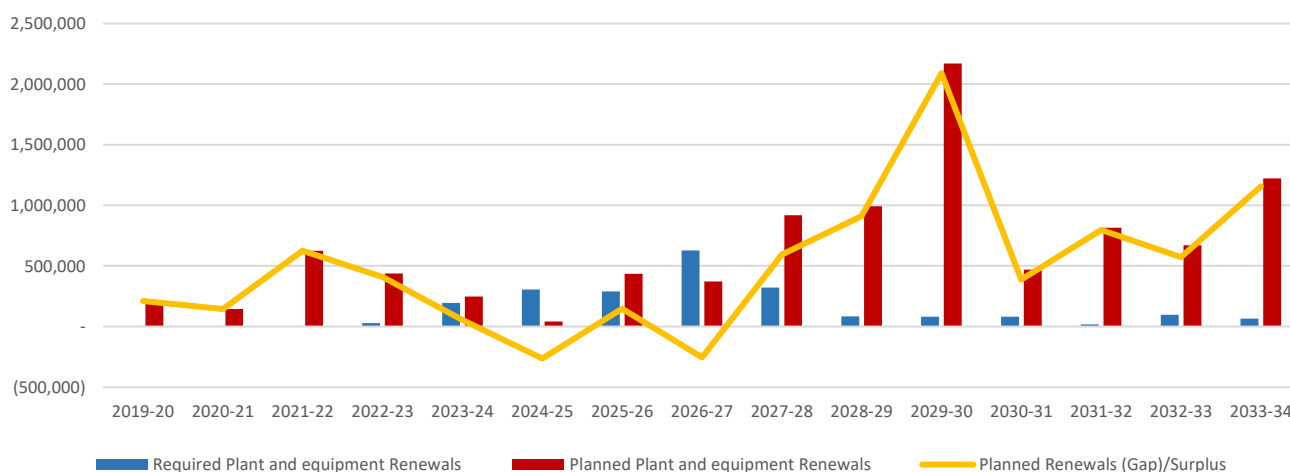
5.3.2 New/Upgrade Asset Expenditure

The current fleet of plant and equipment is forecast to meet the requirements of the Shire and no additional items are forecast to be required over the life of this Plan.

5.3.3 Renewal Expenditure

The plant replacement program is updated annually and is expected to remain partially funded by general purpose revenue, grants and allocations from the Plant Replacement Cash Reserve.

The Plan has some planned allocations for plant replacement expenditure based on the adopted program. In the chart following, planned expenditure is shown as the red columns with required renewals shown as the blue columns. The yellow line shows the variation between the two expenditure levels.



5.4 Level of Service

Detailed performance measures and performance targets for plant and equipment are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Function	To ensure Council employees are able to meet Council requirements. To ensure that Councils Capital Works Program is completed. To ensure that any maintenance requirements are carried out	Council plant and equipment is serviceable for all council programs. Capital works program completed on time and within budget. Maintenance schedule adhered to.	90% satisfaction 100% completed and within budget 100% completed and on time
Compliance	All vehicles and plant are operated as they have been designed to do and in a safe manner.	Number of complaints/number of fines	One per year

5.5 Improvement

Improving asset management planning for plant and equipment could be undertaken by refining data for these assets, to improve forecasting of renewal timing and costs. Previously, this has not been viewed as a priority, as risks have been able to be managed through annual operational planning.

5.6 Risk Management

An assessment of risks associated with maintaining an inventory of plant assets has identified the following risks and the treatment strategy for each risk.

Risk Details	Consequence	Risk Rating	Risk Treatment Strategy
Inadequate funding for renewal and maintenance resulting in deterioration of plant and equipment and an increase in maintenance and operating costs.	Desired level of service not maintained.	High	Ensure funding for renewals included within the plant replacement program and budgets.
Existing plant and equipment assets do not comply with regulations.	Prosecution risk.	High	Regular scheduled inspection and maintenance on all plant and equipment.

Appendix A6 - Infrastructure - Bridges

6.1 Significant Matters

The continued provision of bridges remains a key priority for the Shire. The continued planning for future bridge infrastructure renewals, influenced by condition based estimation of the remaining useful life, is essential to reducing the risk of sudden unexpected bridge failure.

Recent inspections of bridges have highlighted that some are in poor condition, resulting in the expected remaining useful life being reduced. Future funding opportunities will likely need to be considered to facilitate required renewals in the future, and it is unlikely renewal works would be undertaken without external grants or contributions.

6.2 Inventory

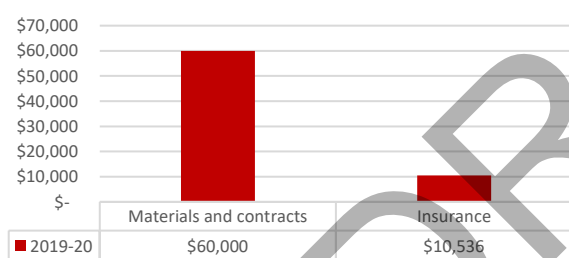
The Shire of Victoria Plains has a number of bridges recorded with a current replacement cost at the time of valuation in June 2018 of \$6.8m. The infrastructure condition report and valuation were undertaken by an external consultant which forms the basis of the measurements and current replacement cost estimates. Verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken.

6.3 Financial Summary

Financial impacts of managing the Shire’s bridges assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

6.3.1 Maintenance Expenditure by Nature or Type

Bridge maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2019-20:



Bridge maintenance is primarily funded by Main Roads WA. As far as possible the bridge maintenance program is scheduled annually, based on staff knowledge of conditions.

6.3.2 New Expenditure

No additional new expenditure for bridges infrastructure is forecast for the term of this Plan.

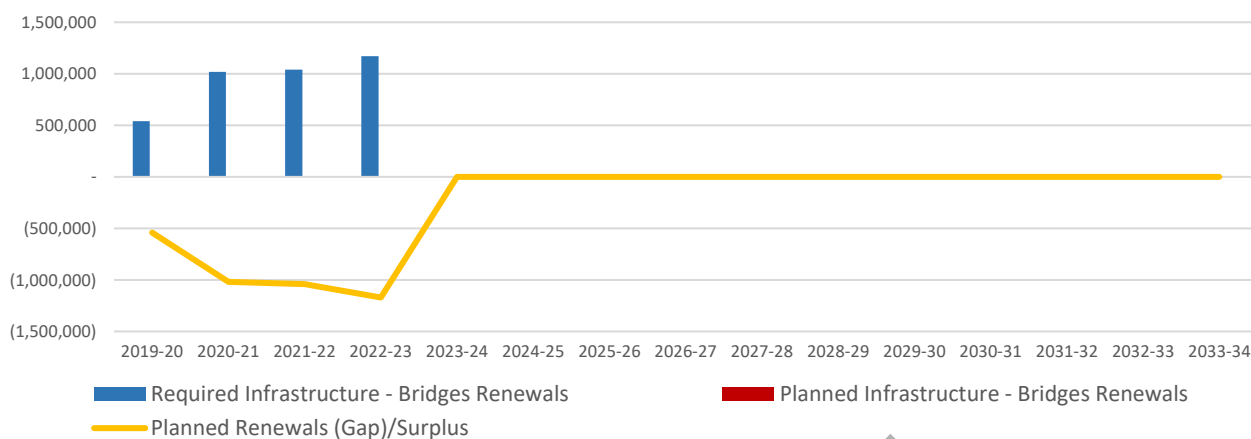
6.3.3 Renewal Expenditure

Renewal works are generally prioritised based on inspections by Main Roads WA and staff knowledge of the conditions and usage patterns of bridges. All planned works are usually funded through a combination of internal funds and external grants and would normally be undertaken in accordance with guidelines and specifications set out by Main Roads WA. This often results in the opportunity to replace small bridges with culverts, which in some circumstances introduces efficiencies with maintenance and renewal requirements.

In the chart on the following page, required bridge renewal expenditure is shown as blue columns. No planned renewal expenditure has been included within this Plan, with the yellow line on the chart demonstrating the gap between the required and planned expenditure levels.

One of the largest impacts on the useful life of bridges is the volume and weight of traffic utilising the bridge. Where this exceeds the capability of the bridge, sudden unexpected failure may occur. Whilst renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast.

6.3.4 Forecast Planned and Required Bridge Renewal Expenditure



	Required Bridges Renewals \$	Planned Bridges Renewals \$	Bridges Renewal Funding (Gap)/Surplus \$
2019-20	541,008	0	(541,008)
2020-21	1,018,760,	0	(1,018,760,)
2021-22	1,039,135	0	(1,039,135)
2022-23	1,170,326	0	(1,170,326)
Total	3,769,229	0	(3,769,229)

The level and extent of the renewal gap is dependent on the accuracy of the condition assessment of bridges. An improvement in this information will result in improved planning outcomes and enable the scheduling of works to minimise the negative impact of future renewal spikes.

6.4 Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for bridges infrastructure have been developed through the review of the previously identified level of service indicators and are shown in the following table.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Bridges are maintained to a reasonable standard and on a regular basis.	Customer complaints.	One complaint per year.
		Routine bridges inspection.	One per year (undertaken by Main Roads WA).
Function	To ensure that all bridges are maintained in order to provide a useable and safe bridges network for users.	Routine bridges inspection.	One per year (undertaken by Main Roads WA).
Function	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a bridges network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient bridges maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

6.5 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of bridges infrastructure (including condition assessments) and forecasting of renewal timing and costs is essential for managing these assets. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Routine monitoring of traffic volumes and conditions will further improve the ability of the Shire to forecast future bridge renewal priorities

6.6 Risk Management

An assessment of risks associated with maintaining an inventory of plant assets has identified the following risks and the treatment strategy for each risk.

Risk Details	Consequence	Risk Rating	Risk Treatment Strategy
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy.

Appendix A7 – Estimated Asset Life and Residual Value

The table below lists the estimated useful life and residual value of assets to sub-class level. These values were used to calculate the planned renewal and depreciation of an asset.

Asset Class	Asset Sub-Class	Pavement Type	Estimated Useful Life	Materials Remaining in-situ
Infrastructure - Roads	Barrel	Culvert	60	
Infrastructure - Roads	Gravel Sheet	Unsealed	20	
Infrastructure - Roads	Gravel Sheet	Unsealed	40	
Infrastructure - Roads	Gravel Sheet	Unsealed	20	
Infrastructure - Roads	Headwall	Culvert	80	
Infrastructure - Roads	Kerbing	SW Channel	60	
Infrastructure - Roads	Pipe	SW Drainage	80	
Infrastructure - Roads	Pit	SW Drainage	60	
Infrastructure - Roads	Sealed Pavement	Sealed	60	80%
Infrastructure - Roads	Sealed Pavement	Sealed	60	80%
Infrastructure - Roads	Sealed Pavement	Sealed	60	80%
Infrastructure - Roads	Subgrade	Sealed	100	100%
Infrastructure - Roads	Subgrade	Unsealed	100	100%
Infrastructure - Roads	Subgrade	Unsealed	100	100%
Infrastructure - Roads	Subgrade	Sealed	100	100%
Infrastructure - Roads	Subgrade	Sealed	100	100%
Infrastructure - Roads	Subgrade	Unsealed	100	100%
Infrastructure - Roads	Surface	Sealed	20	
Infrastructure - Roads	Surface	Sealed	20	
Infrastructure - Roads	Surface	Sealed	20	
Infrastructure - Roads	Table Drain	SW Channel	60	
Land	Vacant Land	N/A	100	100%
Plant and equipment	HALLS	N/A	10	60%
Plant and equipment	OTHINF	N/A	10	60%
Plant and equipment	STAFFH	N/A	10	60%
Plant and equipment	CEMET	N/A	15	60%
Plant and equipment	EQUIPT	N/A	20	60%
Plant and equipment	PLANT	N/A	15	60%
Plant and equipment		N/A	20	60%
Plant and equipment	COMP	N/A	15	60%
Plant and equipment	RADIO	N/A	15	60%
Plant and equipment	HEAVYV	N/A	15	60%
Plant and equipment	PUMP	N/A	10	60%
Plant and equipment	OFFICE	N/A	10	60%
Plant and equipment	TRAILR	N/A	12	60%
Plant and equipment	MOWER	N/A	15	60%
Plant and equipment	FIRE	N/A	12	60%
Plant and equipment	HEAVYV	N/A	12	60%
Plant and equipment	LIGHTV	N/A	10	60%

Asset Class	Asset Sub-Class	Pavement Type	Estimated Useful Life
Buildings - non-specialised	2 x Retirement Dwelling	N/A	50
Buildings - non-specialised	Ablution Block	N/A	45
Buildings - non-specialised	Archive Store & Carport	N/A	45
Buildings - non-specialised	Bolgart Memorial Hall	N/A	50
Buildings - non-specialised	Building Maintenance Workshop	N/A	45
Buildings - non-specialised	Community Hall	N/A	50
Buildings - non-specialised	Council Chambers	N/A	25
Buildings - non-specialised	Dangerous Goods Store	N/A	45
Buildings - non-specialised	Dongers	N/A	25
Buildings - non-specialised	Dwelling	N/A	50
Buildings - non-specialised	Dwelling - Aged Persons Unit	N/A	50
Buildings - non-specialised	Fire Station	N/A	45
Buildings - non-specialised	Freemasons Emergency Services Building	N/A	50
Buildings - non-specialised	Gillingarra Fire Station	N/A	45
Buildings - non-specialised	Gillingarra Hall	N/A	45
Buildings - non-specialised	Library and Post Office	N/A	45
Buildings - non-specialised	Mogumber Hall	N/A	45
Buildings - non-specialised	New Norcia Emergency Services Centre	N/A	45
Buildings - non-specialised	Old St John Ambulance building	N/A	45
Buildings - non-specialised	Old Toilet Block	N/A	50
Buildings - non-specialised	Pavilion	N/A	50
Buildings - non-specialised	Playgroup	N/A	50
Buildings - non-specialised	Pump Shed	N/A	50
Buildings - non-specialised	Ramp Shed	N/A	45
Buildings - non-specialised	Retirement Dwelling	N/A	50
Buildings - non-specialised	Roads Board Building (café)	N/A	50
Buildings - non-specialised	Shire Office	N/A	50
Buildings - non-specialised	Ticket Office	N/A	50
Buildings - non-specialised	Toilet Block	N/A	50
Buildings - non-specialised	Toilets & Showers	N/A	50
Buildings - non-specialised	Tractor Shed	N/A	45
Buildings - non-specialised	Trailer Shed	N/A	45
Buildings - non-specialised	Vehicle Garage	N/A	45
Buildings - non-specialised	Workshop Administration	N/A	45
Buildings - non-specialised	Yerecoin-Piawaning Volunteer Fire Brigade	N/A	45
Furniture and equipment	OFFICE	N/A	10
Furniture and equipment	N/A	N/A	10
Furniture and equipment	COMP	N/A	15
Furniture and equipment	SPTREC	N/A	10
Furniture and equipment	TELCOM	N/A	10
Furniture and equipment	PIANO	N/A	20
Infrastructure - Bridges	N/A	N/A	60
Infrastructure - Footpaths	N/A	N/A	60
Infrastructure - Other	N/A	N/A	80

Appendix B1 – Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by two methods (by Program and Nature or Type) to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Funding

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulation 1996.

Service Programs

The Shire provides a wide variety of services to the community in order to achieve its vision and objectives. The following service program descriptions as per the *Local Government (Financial Management) Regulations 1996* are used in the Plan to represent these services, however not all services listed may be provided by the Shire of Victoria Plains.

Objectives	Services
Governance	Members of Council Governance – general
General purpose funding	Rates Other general purpose funding
Law, order, public safety	Fire prevention Animal control Other law, order, public safety
Health	Maternal and infant health Preventative services <ul style="list-style-type: none"> - Immunisation - Meat inspection - Administration and inspection - Pest control - Other Other health
Education and welfare	Pre-school Other education Care of families and children Aged and disabled <ul style="list-style-type: none"> - Senior citizens centres - Meals on wheels Other welfare
Housing	Staff housing Other housing
Community amenities	Sanitation <ul style="list-style-type: none"> - Household refuse - Other Sewerage Urban stormwater drainage Protection of environment Town planning and regional development Other community amenities

Objectives	Services
Recreation and culture	Public halls, civic centre Swimming areas Other recreation and sport Television and radio re-broadcasting Libraries Other culture
Transport	Streets, roads, bridges, depots <ul style="list-style-type: none"> - Construction (not capitalised) - Maintenance Road plant purchase (if not capitalised) Parking facilities Traffic control Aerodromes Water transport facilities
Economic services	Rural services Tourism and area promotion Building control Sale yards and markets Plant nursery Other economic services
Other property and services	Private works Public works overheads Plant operation Salaries and wages Unclassified Town Planning Schemes

Appendix B2 – Forecast Statement of Comprehensive Income by Nature or Type 2019-2034

	2015-16	2016-17	2017-18	2018-19 Base	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																			
Rates	2,247,116	2,334,698	2,387,518	2,517,266	2,693,475	2,882,018	3,083,759	3,299,623	3,530,597	3,636,515	3,745,610	3,857,979	3,973,718	4,092,929	4,215,717	4,342,188	4,472,453	4,606,626	4,744,825
Operating grants, subsidies and contributions	607,655	1,576,655	1,180,050	598,487	1,249,701	1,274,695	1,300,188	1,326,192	1,352,716	1,379,770	1,407,365	1,435,513	1,464,222	1,493,508	1,523,377	1,553,845	1,584,921	1,616,620	1,648,953
Fees and charges	203,491	222,386	212,602	219,775	224,170	241,654	246,487	251,413	256,438	261,563	266,793	272,126	277,570	283,128	288,794	294,571	300,462	306,474	312,603
Interest earnings	98,236	84,853	47,130	52,036	28,300	15,723	17,409	14,052	15,902	14,639	14,987	16,304	20,222	23,761	37,654	38,279	47,693	55,957	68,143
Other revenue	248,690	107,827	166,429	92,130	93,973	95,852	97,769	99,725	101,718	103,752	105,827	107,943	110,102	112,305	114,551	116,842	119,180	121,564	123,994
	3,405,188	4,326,419	3,993,729	3,479,694	4,289,619	4,509,942	4,745,612	4,991,005	5,257,371	5,396,239	5,540,582	5,689,865	5,845,834	6,005,631	6,180,093	6,345,725	6,524,709	6,707,241	6,898,518
Expenses																			
Employee costs	(1,436,204)	(1,475,286)	(1,611,616)	(1,573,068)	(1,604,540)	(1,636,638)	(1,669,369)	(1,702,757)	(1,736,803)	(1,771,544)	(1,806,969)	(1,843,097)	(1,879,966)	(1,917,572)	(1,955,923)	(1,995,046)	(2,034,948)	(2,075,652)	(2,117,172)
Materials and contracts	(1,041,080)	(1,165,962)	(1,750,000)	(1,862,534)	(1,926,773)	(1,965,299)	(2,004,589)	(2,044,674)	(2,085,566)	(2,127,269)	(2,169,819)	(2,213,211)	(2,257,470)	(2,302,630)	(2,348,680)	(2,395,644)	(2,443,562)	(2,492,433)	(2,542,281)
Utility charges (electricity, gas, water etc.)	(80,645)	(77,019)	(109,076)	(99,802)	(101,797)	(103,831)	(105,904)	(108,020)	(110,178)	(112,380)	(114,629)	(116,919)	(119,261)	(121,650)	(124,085)	(126,564)	(129,100)	(131,685)	(134,320)
Depreciation on non-current assets	(2,509,869)	(1,801,324)	(1,896,036)	(1,869,194)	(2,342,559)	(2,395,299)	(2,458,590)	(2,521,902)	(2,579,519)	(2,634,249)	(2,697,804)	(2,762,319)	(2,829,889)	(2,899,165)	(3,029,931)	(3,089,780)	(3,172,590)	(3,285,765)	(3,355,823)
Interest expense	(19,707)	(21,412)	(20,653)	(23,121)	(22,952)	(26,120)	(22,776)	(19,534)	(16,883)	(14,128)	(11,262)	(8,281)	(5,551)	(2,831)	(359)	0	0	0	0
Insurance expense	(174,502)	(187,746)	(126,717)	(127,161)	(129,708)	(132,303)	(134,949)	(137,648)	(140,402)	(143,212)	(146,074)	(148,991)	(151,971)	(155,011)	(158,109)	(161,273)	(164,496)	(167,786)	(171,143)
Other expenditure	(336,169)	(382,006)	(153,704)	(151,841)	(154,878)	(157,975)	(161,135)	(164,357)	(167,644)	(170,997)	(174,417)	(177,905)	(181,463)	(185,094)	(188,796)	(192,571)	(196,424)	(200,352)	(204,359)
	(5,598,176)	(5,110,755)	(5,667,802)	(5,706,721)	(6,283,207)	(6,417,465)	(6,557,312)	(6,698,892)	(6,836,995)	(6,973,779)	(7,120,974)	(7,270,723)	(7,425,571)	(7,583,953)	(7,805,883)	(7,960,878)	(8,141,120)	(8,353,673)	(8,525,098)
	(2,192,988)	(784,336)	(1,674,073)	(2,227,027)	(1,993,588)	(1,907,523)	(1,811,700)	(1,707,887)	(1,579,624)	(1,577,540)	(1,580,392)	(1,580,858)	(1,579,737)	(1,578,322)	(1,625,790)	(1,615,153)	(1,616,411)	(1,646,432)	(1,626,580)
Non-operating grants, subsidies and contributions	1,531,190	1,218,177	1,928,541	3,135,051	1,620,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	1,063,277	1,192,346	1,780,145	400,000	400,000	400,000	1,043,326
Profit on disposal of assets	8,732	3,528	16,508	1,914	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	(6,574)	(61,433)	(27,124)	(48,600)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	(659,640)	375,936	243,852	861,338	(373,588)	(1,507,523)	(1,411,700)	(1,307,887)	(1,179,624)	(1,177,540)	(1,180,392)	(1,180,858)	(516,460)	(385,976)	154,355	(1,215,153)	(1,216,411)	(1,246,432)	(583,254)
Other Comprehensive Income	406,860	177,649	17,276,442	0	2,580,237	2,632,474	2,649,137	2,676,233	2,702,029	2,733,784	2,761,430	2,792,203	2,827,642	2,871,271	2,907,184	2,973,467	3,000,185	3,032,121	3,059,855
TOTAL COMPREHENSIVE INCOME	(252,780)	553,585	17,520,294	861,338	2,206,649	1,124,951	1,237,437	1,368,346	1,522,405	1,556,244	1,581,038	1,611,345	2,311,182	2,485,295	3,061,539	1,758,314	1,783,774	1,785,689	2,476,601

Appendix B5 – Forecast Statement of Changes in Equity 2019-2034

	2016	2017	2018	2019 Base	30 June 20	30 June 21	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening Balance	22,079,204	21,419,565	21,989,545	22,329,228	23,395,446	23,088,880	21,525,151	20,225,342	18,855,787	17,718,284	16,529,125	15,304,826	13,993,353	13,358,958	12,509,919	12,643,416	11,114,460	9,622,599	7,969,949
Net Result	(659,640)	375,936	243,852	861,338	(373,588)	(1,507,523)	(1,411,700)	(1,307,887)	(1,179,624)	(1,177,540)	(1,180,392)	(1,180,858)	(516,460)	(385,976)	154,355	(1,215,153)	(1,216,411)	(1,246,432)	(583,254)
Amount transferred (to)/from Reserves		194,044	95,831	204,880	67,022	(56,206)	111,891	(61,668)	42,121	(11,619)	(43,907)	(130,615)	(117,935)	(463,063)	(20,858)	(313,803)	(275,450)	(406,218)	(431,693)
Closing Balance	21,419,564	21,989,545	22,329,228	23,395,446	23,088,880	21,525,151	20,225,342	18,855,787	17,718,284	16,529,125	15,304,826	13,993,353	13,358,958	12,509,919	12,643,416	11,114,460	9,622,599	7,969,949	6,955,002
RESERVES - CASH/INVESTMENT BACKED																			
Opening Balance	914,722	914,722	720,678	624,847	419,967	352,945	409,151	297,260	358,928	316,807	328,426	372,333	502,948	620,883	1,083,946	1,104,804	1,418,607	1,694,057	2,100,275
Amount transferred to/(from) Retained Surplus	0	(194,044)	(95,831)	(204,880)	(67,022)	56,206	(111,891)	61,668	(42,121)	11,619	43,907	130,615	117,935	463,063	20,858	313,803	275,450	406,218	431,693
Closing Balance	914,722	720,678	624,847	419,967	352,945	409,151	297,260	358,928	316,807	328,426	372,333	502,948	620,883	1,083,946	1,104,804	1,418,607	1,694,057	2,100,275	2,531,968
ASSET REVALUATION SURPLUS																			
Opening Balance	88,602,453	89,009,313	89,186,962	106,463,404	106,463,404	109,043,641	111,676,115	114,325,252	117,001,485	119,703,514	122,437,298	125,198,728	127,990,931	130,818,573	133,689,844	136,597,028	139,570,495	142,570,680	145,602,801
Total Other Comprehensive Income	406,860	177,649	17,276,442	0	2,580,237	2,632,474	2,649,137	2,676,233	2,702,029	2,733,784	2,761,430	2,792,203	2,827,642	2,871,271	2,907,184	2,973,467	3,000,185	3,032,121	3,059,855
Closing Balance	89,009,313	89,186,962	106,463,404	106,463,404	109,043,641	111,676,115	114,325,252	117,001,485	119,703,514	122,437,298	125,198,728	127,990,931	130,818,573	133,689,844	136,597,028	139,570,495	142,570,680	145,602,801	148,662,656
TOTAL EQUITY	111,343,599	111,897,185	129,417,479	130,278,817	132,485,466	133,610,417	134,847,854	136,216,200	137,738,605	139,294,849	140,875,887	142,487,232	144,798,414	147,283,709	150,345,248	152,103,562	153,887,336	155,673,025	158,149,626

Appendix B6 – Forecast Statement of Cashflows 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Cash Flows From Operating Activities																
Receipts																
Rates	2,693,475	2,882,018	3,083,759	3,299,623	3,530,597	3,636,515	3,745,610	3,857,979	3,973,718	4,092,929	4,215,717	4,342,188	4,472,453	4,606,626	4,744,825	
Operating grants, subsidies and contributions	1,249,701	1,274,695	1,300,188	1,326,192	1,352,716	1,379,770	1,407,365	1,435,513	1,464,222	1,493,508	1,523,377	1,553,845	1,584,921	1,616,620	1,648,953	
Fees and charges	224,170	241,654	246,487	251,413	256,438	261,563	266,793	272,126	277,570	283,128	288,794	294,571	300,462	306,474	312,603	
Interest earnings	28,300	15,723	17,409	14,052	15,902	14,639	14,987	16,304	20,222	23,761	37,654	38,279	47,693	55,957	68,143	
Other revenue	93,973	95,852	97,769	99,725	101,718	103,752	105,827	107,943	110,102	112,305	114,551	116,842	119,180	121,564	123,994	
	4,289,619	4,509,942	4,745,612	4,991,005	5,257,371	5,396,239	5,540,582	5,689,865	5,845,834	6,005,631	6,180,093	6,345,725	6,524,709	6,707,241	6,898,518	
Payments																
Employee costs	(1,604,540)	(1,636,638)	(1,669,369)	(1,702,757)	(1,736,803)	(1,771,544)	(1,806,969)	(1,843,097)	(1,879,966)	(1,917,572)	(1,955,923)	(1,995,046)	(2,034,948)	(2,075,652)	(2,117,172)	
Materials and contracts	(1,926,773)	(1,965,299)	(2,004,589)	(2,044,674)	(2,085,566)	(2,127,269)	(2,169,819)	(2,213,211)	(2,257,470)	(2,302,630)	(2,348,680)	(2,395,644)	(2,443,562)	(2,492,433)	(2,542,281)	
Utility charges	(101,797)	(103,831)	(105,904)	(108,020)	(110,178)	(112,380)	(114,629)	(116,919)	(119,261)	(121,650)	(124,085)	(126,564)	(129,100)	(131,685)	(134,320)	
Interest expenses	(22,952)	(26,120)	(22,776)	(19,534)	(16,883)	(14,128)	(11,262)	(8,281)	(5,551)	(2,831)	(359)	0	0	0	0	
Insurance expenses	(129,708)	(132,303)	(134,949)	(137,648)	(140,402)	(143,212)	(146,074)	(148,991)	(151,971)	(155,011)	(158,109)	(161,273)	(164,496)	(167,786)	(171,143)	
Other expenditure	(154,878)	(157,975)	(161,135)	(164,357)	(167,644)	(170,997)	(174,417)	(177,905)	(181,463)	(185,094)	(188,796)	(192,571)	(196,424)	(200,352)	(204,359)	
	(3,940,648)	(4,022,166)	(4,098,722)	(4,176,990)	(4,257,476)	(4,339,530)	(4,423,170)	(4,508,404)	(4,595,682)	(4,684,788)	(4,775,952)	(4,871,098)	(4,968,530)	(5,067,908)	(5,169,275)	
Net Cash Provided By (Used In) Operating Activities	348,971	487,776	646,890	814,015	999,895	1,056,709	1,117,412	1,181,461	1,250,152	1,320,843	1,404,141	1,474,627	1,556,179	1,639,333	1,729,243	
Cash Flows from Investing Activities																
Payments for purchase of property, plant & equipment	(594,786)	(205,135)	(685,581)	(523,542)	(308,418)	(100,542)	(438,320)	(372,508)	(917,233)	(993,481)	(2,185,132)	(468,616)	(814,324)	(700,302)	(1,221,374)	
Payments for construction of infrastructure	(1,800,000)	(580,000)	(592,990)	(692,616)	(1,162,436)	(1,296,551)	(1,094,150)	(1,088,605)	(1,356,733)	(1,130,000)	(1,266,120)	(1,130,000)	(1,022,025)	(1,008,947)	(1,228,517)	
Non-operating grants, subsidies and contributions	1,620,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	1,063,277	1,192,346	1,780,145	400,000	400,000	400,000	1,043,326	
Proceeds from sale of plant & equipment	77,520	20,600	189,214	114,196	80,819	5,631	114,293	57,412	117,119	113,367	308,357	37,792	155,620	76,134	109,015	
Net Cash Provided By (Used In) Investing Activities	(697,266)	(364,535)	(689,357)	(701,962)	(990,035)	(991,462)	(1,018,177)	(1,003,701)	(1,093,570)	(817,768)	(1,362,750)	(1,160,824)	(1,280,729)	(1,233,115)	(1,297,550)	
Cash Flows from Financing Activities																
Repayment of debentures	(67,896)	(85,620)	(88,964)	(70,928)	(73,579)	(76,334)	(79,200)	(72,243)	(65,034)	(67,753)	(20,533)	0	0	0	0	
Proceeds from self supporting loans	17,678	18,585	19,540	20,543	21,598	22,706	23,872	25,098	26,387	27,741	0	0	0	0	0	
Proceeds from new debentures	350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Net Cash Provided By (Used In) Financing Activities	299,782	(67,035)	(69,424)	(50,385)	(51,981)	(53,628)	(55,328)	(47,145)	(38,647)	(40,012)	(20,533)	0	0	0	0	
Net Increase (Decrease) in Cash Held	(48,513)	56,206	(111,891)	61,668	(42,121)	11,619	43,907	130,615	117,935	463,063	20,858	313,803	275,450	406,218	431,693	
Cash at beginning of year	572,608	524,095	580,301	468,410	530,078	487,957	499,576	543,483	674,098	792,033	1,255,096	1,275,954	1,589,757	1,865,207	2,271,425	
Cash and Cash Equivalents at the End of Year	524,095	580,301	468,410	530,078	487,957	499,576	543,483	674,098	792,033	1,255,096	1,275,954	1,589,757	1,865,207	2,271,425	2,703,118	
Reconciliation of Net Cash Provided By Operating Activities to Net Result																
Net Result	(373,588)	(1,507,523)	(1,411,700)	(1,307,887)	(1,179,624)	(1,177,540)	(1,180,392)	(1,180,858)	(516,460)	(385,976)	154,355	(1,215,153)	(1,216,411)	(1,246,432)	(583,254)	
Depreciation	2,342,559	2,395,299	2,458,590	2,521,902	2,579,519	2,634,249	2,697,804	2,762,319	2,829,889	2,899,165	3,029,931	3,089,780	3,172,590	3,285,765	3,355,823	
Grants/Contributions for the development of assets	(1,620,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(1,063,277)	(1,192,346)	(1,780,145)	(400,000)	(400,000)	(400,000)	(1,043,326)	
Net Cash from Operating Activities	348,971	487,776	646,890	814,015	999,895	1,056,709	1,117,412	1,181,461	1,250,152	1,320,843	1,404,141	1,474,627	1,556,179	1,639,333	1,729,243	

Appendix B8 – Forecast Statement of Net Current Asset Composition 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimated Surplus/Deficit July 1 B/Fwd	(18,509)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Unrestricted Cash and Equivalents	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200	145,200
Restricted Cash and Cash Equivalent	378,895	435,101	323,210	384,878	342,757	354,376	398,283	528,898	646,833	1,109,896	1,130,754	1,444,557	1,720,007	2,126,225	2,557,918
Trade and Other Receivables	204,118	205,073	206,076	207,131	208,239	209,405	210,631	211,920	213,274	185,533	185,533	185,533	185,533	185,533	185,533
Inventories	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562	35,562
CURRENT LIABILITIES															
Trade and Other Payables	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)	(444,796)
Reserves	(352,945)	(409,151)	(297,260)	(358,928)	(316,807)	(328,426)	(372,333)	(502,948)	(620,883)	(1,083,946)	(1,104,804)	(1,418,607)	(1,694,057)	(2,100,275)	(2,531,968)
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Appendix B10 – Forecast Statement of Capital Funding 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Expenditure															
Infrastructure - Roads	1,680,000	500,000	500,000	500,000	1,000,000	500,000	850,000	1,000,000	1,050,000	1,050,000	500,000	1,050,000	500,000	770,000	655,000
Infrastructure - Footpaths	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Infrastructure - Other	70,000	30,000	42,990	142,616	112,436	746,551	194,150	38,605	256,733	30,000	716,120	30,000	472,025	188,947	523,517
Buildings - non-specialised	350,000	60,000	60,000	60,000	60,000	60,000	0	0	0	0	0	0	0	0	0
Furniture and equipment	35,176	0	0	25,157	0	0	2,394	1,093	0	0	14,822	0	0	30,666	0
Plant and equipment	209,610	145,135	625,581	438,385	248,418	40,542	435,926	371,415	917,233	993,481	2,170,310	468,616	814,324	669,636	1,221,374
Total - Capital Expenditure	2,394,786	785,135	1,278,571	1,216,158	1,470,854	1,397,093	1,532,470	1,461,113	2,273,966	2,123,481	3,451,252	1,598,616	1,836,349	1,709,249	2,449,891
Funded By:															
Capital Grants & Contributions															
Infrastructure - Roads	1,620,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Plant and equipment	0	0	0	0	0	0	0	0	663,277	792,346	1,380,145	0	0	0	643,326
Total - Capital Grants & Contributions	1,620,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	1,063,277	1,192,346	1,780,145	400,000	400,000	400,000	1,043,326
Own Source Funding															
Infrastructure - Roads	60,000	100,000	100,000	100,000	600,000	100,000	450,000	600,000	650,000	650,000	100,000	650,000	100,000	370,000	255,000
Infrastructure - Footpaths	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Infrastructure - Other	70,000	30,000	42,990	142,616	112,436	746,551	194,150	38,605	256,733	30,000	716,120	30,000	472,025	188,947	523,517
Buildings - non-specialised	0	60,000	60,000	60,000	60,000	60,000	0	0	0	0	0	0	0	0	0
Furniture and equipment	35,176	0	0	25,157	0	0	2,394	1,093	0	0	14,822	0	0	30,666	0
Plant and equipment	132,090	124,535	436,367	324,189	167,599	34,911	321,633	314,003	136,837	87,768	481,808	430,824	658,704	593,502	469,033
Total - Own Source Funding	347,266	364,535	689,357	701,962	990,035	991,462	1,018,177	1,003,701	1,093,570	817,768	1,362,750	1,160,824	1,280,729	1,233,115	1,297,550
Borrowings															
Buildings - non-specialised	350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Borrowings	350,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (Disposals & C/Fwd)															
Plant and equipment	77,520	20,600	189,214	114,196	80,819	5,631	114,293	57,412	117,119	113,367	308,357	37,792	155,620	76,134	109,015
Total - Other (Disposals & C/Fwd)	77,520	20,600	189,214	114,196	80,819	5,631	114,293	57,412	117,119	113,367	308,357	37,792	155,620	76,134	109,015
Total Capital Funding	2,394,786	785,135	1,278,571	1,216,158	1,470,854	1,397,093	1,532,470	1,461,113	2,273,966	2,123,481	3,451,252	1,598,616	1,836,349	1,709,249	2,449,891
Unfunded - Capital Works															
Total - Unfunded - Capital Works	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Appendix B11 – Forecast Ratios 2019-2034

	Target Range		Average	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	
	Basic	Advanced																	
LIQUIDITY RATIOS																			
Current Ratio	> 1.00	> 1.20	0.69	0.66	0.66	0.68	0.68	0.68	0.67	0.68	0.69	0.69	0.70	0.73	0.73	0.73	0.73	0.73	0.73
OPERATING RATIOS																			
Operating Surplus Ratio	> 1.00%	> 15.00%	(40.97%)	(65.58%)	(58.96%)	(52.58%)	(46.60%)	(40.45%)	(39.28%)	(38.24%)	(37.16%)	(36.05%)	(34.98%)	(34.91%)	(33.71%)	(32.72%)	(32.34%)	(30.99%)	
Own Source Revenue Coverage Ratio	> 40.00%	> 60.00%	57.26%	48.38%	50.41%	52.54%	54.71%	57.11%	57.59%	58.04%	58.51%	59.01%	59.50%	59.66%	60.19%	60.68%	60.94%	61.58%	
BORROWINGS RATIOS																			
Debt Service Cover Ratio	> 3	> 5	16.18	4.09	4.60	5.99	9.21	11.24	11.84	12.48	14.77	17.79	18.75	67.23	-	-	-	-	
FIXED ASSET RATIOS																			
Asset Sustainability Ratio	> 90.00%	> 110.00%	61.01%	85.15%	30.69%	49.97%	46.24%	55.08%	51.14%	54.95%	51.08%	78.59%	71.52%	112.26%	50.12%	56.31%	50.50%	71.51%	
Asset Consumption Ratio	> 50.00%	> 60.00%	67.08%	72.54%	71.57%	70.65%	69.75%	69.05%	68.39%	67.65%	66.89%	66.32%	65.64%	65.14%	64.36%	63.54%	62.70%	62.00%	
Asset Renewal Funding Ratio	> 75.00%	> 95.00%	68.24%	111.66%	96.37%	51.00%	41.57%	40.59%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Appendix B12 – Forecast Planned and Required Asset Renewals 2019-2034

Required Asset Renewals 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	-	-	132,489	-	-	-	-	36,570	-	-	-	-	-	-	-
Furniture and equipment	35,176	-	-	25,157	-	-	2,394	1,093	-	-	14,822	-	-	30,666	-
Plant and equipment	-	884	-	29,093	194,738	304,483	289,586	626,486	322,569	84,344	80,267	80,752	18,664	97,722	65,389
Infrastructure - Roads	175,536	7,304	946,075	3,100	29,866	2,964	626,452	2,153,135	1,387,837	699,006	3,515,653	19,420,117	11,308,810	3,085,568	28,596,897
Infrastructure - Other	-	268,910	12,990	112,616	82,436	716,551	164,150	8,605	226,733	-	686,120	-	442,025	158,947	493,517
Infrastructure - Bridges	541,008	1,018,760	1,039,135	1,170,326	-	-	-	-	-	-	-	-	-	-	-
Total	751,720	1,295,858	2,130,689	1,340,292	307,040	1,023,998	1,082,582	2,825,889	1,937,139	783,350	4,296,862	19,500,869	11,769,499	3,372,903	29,155,803

Planned Asset Renewals 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	-	60,000	60,000	60,000	60,000	60,000	-	-	-	-	-	-	-	-	-
Furniture and equipment	35,176	-	-	25,157	-	-	2,394	1,093	-	-	14,822	-	-	30,666	-
Plant and equipment	209,610	145,135	625,581	438,385	248,418	40,542	435,926	371,415	917,233	993,481	2,170,310	468,616	814,324	669,636	1,221,374
Infrastructure - Roads	1,680,000	500,000	500,000	500,000	1,000,000	500,000	850,000	1,000,000	1,050,000	1,050,000	500,000	1,050,000	500,000	770,000	655,000
Infrastructure - Other	70,000	30,000	42,990	142,616	112,436	746,551	194,150	38,605	256,733	30,000	716,120	30,000	472,025	188,947	523,517
Total	1,994,786	735,135	1,228,571	1,166,158	1,420,854	1,347,093	1,482,470	1,411,113	2,223,966	2,073,481	3,401,252	1,548,616	1,786,349	1,659,249	2,399,891

Asset Renewal Funding Surplus (Deficit) 2019-2034

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	-	60,000	(72,489)	60,000	60,000	60,000	-	(36,570)	-	-	-	-	-	-	-
Plant and equipment	209,610	144,251	625,581	409,292	53,680	(263,941)	146,340	(255,071)	594,664	909,137	2,090,043	387,864	795,660	571,914	1,155,985
Infrastructure - Roads	1,504,464	492,696	(446,075)	496,900	970,134	497,036	223,548	(1,153,135)	(337,837)	350,994	(3,015,653)	(18,370,117)	(10,808,810)	(2,315,568)	(27,941,897)
Infrastructure - Other	70,000	(238,910)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Infrastructure - Bridges	(541,008)	(1,018,760)	(1,039,135)	(1,170,326)	-	-	-	-	-	-	-	-	-	-	-
Total	1,243,066	(560,723)	(902,118)	(174,134)	1,113,814	323,095	399,888	(1,414,776)	286,827	1,290,131	(895,610)	(17,952,253)	(9,983,150)	(1,713,654)	(26,755,912)

Appendix B13 – Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan (the Plan) comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretation 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 Plan. 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 Plan have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report 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.

Critical Accounting Estimates

The preparation of the Plan 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.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of the Plan.

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 forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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.

Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

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.

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.

Inventories

General

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

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

Land held for resale

Land purchased 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 intention to release for sale.

Fixed Assets

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

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

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

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

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

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

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

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the 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.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table below:

Fixed Assets (Continued)

Asset Class	Effective average depreciation rate
Buildings	2.06%
Infrastructure - Roads	1.26%
Infrastructure - Bridges	1.67%
Infrastructure – Footpaths	1.67%
Infrastructure - Other	1.25%

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.

Impairment of Assets

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

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

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

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

At the time of the preparation of the Plan, it is not possible to estimate the amount of impairment losses.

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 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.

Employee Benefits**Short-Term Employee Benefits**

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

Other Long-Term Employee Benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

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.

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.

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

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

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

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.

Appendix C1 – Glossary

Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, eg. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

Level of Service

The defined service quality for a particular activity or service area (ie street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

Reactive Maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

Significant Maintenance

Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

Unplanned Maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques.

Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc.

Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent Funding

Funding to pay for recurrent expenditure.

Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or Segment

A self-contained part or piece of an infrastructure asset.

Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Sub-Component

Smaller individual parts that make up a component part.

Useful Life

May be expressed as either:

(a) The period over which a depreciable asset is expected to be used; or

(b) The number of production or similar units (ie intervals, cycles) that is expected to be obtained from the asset.

Other Matters

Preparation

This Plan was prepared for the Shire of Victoria Plains by Moore Stephens.

Reliance

This Plan has been prepared for the exclusive use of the Shire of Victoria Plains and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Stephen's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Victoria Plains. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Victoria Plains.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Victoria Plains and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Victoria Plains. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Victoria Plains and the impact that a variation in future outcomes may have on the Plan and the Shire of Victoria Plains.

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Document Management

Status: Draft | V2.0

Date: 16 July 2019



SHIRE OF
VICTORIA PLAINS

DRAFT

Draft Workforce Plan 2019 -2022

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DRAFT

1. Introduction

The Shire is pleased to present the Shire of Victoria Plains Workforce Plan 2019 -2022. The Plan assists the Shire to respond to its workforce challenges in a strategic way as we work with the community to build a sustainable future and a capable workforce.

The Shire's Strategic Community Plan and Corporate Business Plan outline the community's hopes and aspirations and the Workforce Plan plays an important part as we seek to ensure the Shire has the right people, in the right place, at the right time, to meet the needs of our community.

The Shire has a significant number of mature employees (over 55 years) whose knowledge, experience and expertise is essential to our capacity to service the community. Overall, the Shire seeks to maximise employment opportunities for local residents whilst meeting the needs of employees at the various stages of their careers and working life.

The Shire continues on its journey to meet the changing service demands of its community. This requires a skilled, flexible and productive workforce across the organisation to deliver the Shire's Strategic Community Plan objectives. It also requires the organisation to build a culture of innovation and continual improvement to make it happen.

Glenda Teede

Chief Executive Officer

DRAFT

2. Integrated Planning Framework

2.1 What is workforce planning?

Workforce planning is a process of analysis to ensure the Shire has the right people, in the right place, at the right time to achieve the objectives set out in the Shire's Strategic Community Plan.

Workforce planning assists management to anticipate change, identify the important issues driving workforce activity and implement the strategies to support positive workforce development and strategic outcomes.

2.2 Key principles of workforce planning

- Building workforce strategies aligned to and supporting the Shire's strategic direction and values;
- Ensuring the workforce planning process is joined to the Shire's Integrated Planning Process;
- Actively involve managers, employees and other stakeholders in developing, communicating and implementing the workforce strategies;
- Utilising a risk management approach to workforce planning and identifying 'Mission Critical' areas of operations;
- Establishing effective implementation processes to ensure the successful execution of core strategies; and
- Continually monitoring and evaluating the progress towards implementing the workforce strategies and measuring its contribution towards meeting the Shire's strategic goals.

2.3 Integration with the Integrated Planning and Reporting Framework

Workforce planning responds to the requirements of the State Integrated Planning and Reporting Framework which is a planning obligation on all local governments in Western Australia. The four elements of the framework are:

- Strategic Community Planning;
- Corporate Business Planning;
- Budgeting; and
- Reporting.

The Shire has developed a Strategic Community Plan and Corporate Business Plan with these plans informed and supported by a Strategic Resource Plan (incorporating long term financial and asset management planning) along with this Workforce Plan.

3. Shire of Victoria Plains Analysis

3.1 Shire of Victoria Plains Demographics

Victoria Plains is situated in the Avon-Midland region of Western Australia, incorporating the communities of Bolgart, Calingiri, Yerecoin, Piawaning, Mogumber, Gillingarra, New Norcia and Wyening. The Shire administration centre is located in the town of Calingiri, 140 km from Perth.

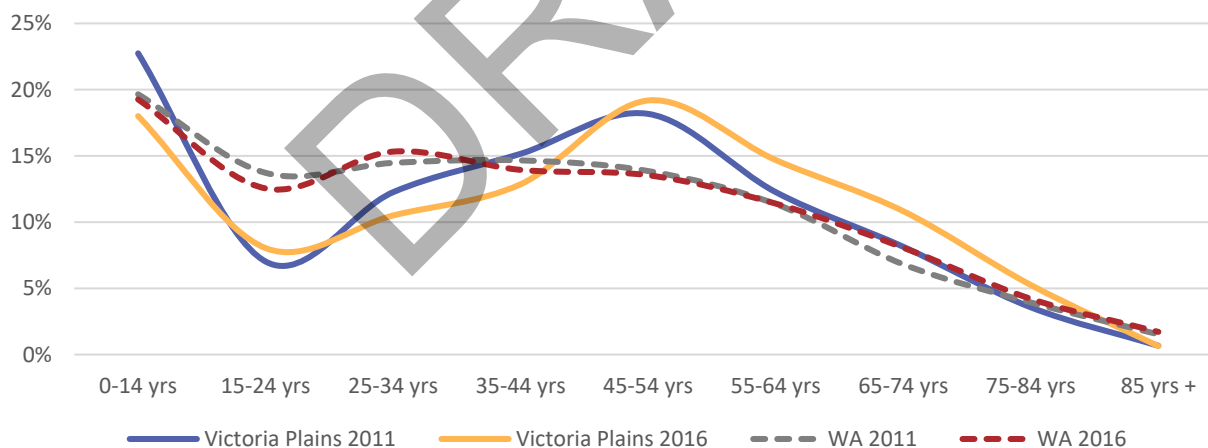
Tourist attractions within the Shire include natural wildflower displays, the Old Wyening mission and winery, and the Benedictine Community of New Norcia – a world renowned tourist destination being the only monastic township in Australia. Founded by Spanish Benedictine monk Dom Rosendo Salvado in 1847, the town has 69 Spanish influenced buildings, 27 of which are listed by the National Trust because of their significant heritage value.

The Shire of Victoria Plains has developed significant public infrastructure over the years, in response to community needs. There are a number of recreation facilities located throughout the district, servicing the sporting clubs and community groups. The transport network includes 246 km of sealed roads and 578 km unsealed roads through the Shire. This network is essential to the economic and social fabric of the district.

3.2 Population distribution

On the Census night in 2016, the Shire of Victoria Plains resident population was 910¹, a minor increase from the population recorded on Census night in 2011, of 897². The age distribution trends from 2011 to 2016 show minor change (as indicated by the chart below) for both the Shire of Victoria Plains (represented by blue (2011 demographic) and yellow (2016 demographic) lines) and Western Australia (represented by grey dotted (2011 demographic) and red dotted (2016 demographic) lines).

3.3 % of Population by Age



When comparing the Shire’s demographic to Western Australia, there is lower proportion of younger residents in the 15-44 year old age, with many in this group leaving for schooling and early career opportunities. Making up approximately 31% of the resident population, residents over 55 are the largest demographic, indicating a demand for relevant services. With the number of residents aged between 25 and 64 making up 57% of the resident population, there is large scope for the growth, development and leadership within the community.

¹ Australian Bureau of Statistics, Victoria Plains (S) (LGA58540) 2016 Census of Population and Housing

² Australian Bureau of Statistics, Victoria Plains (S) (LGA58540) 2011 Census of Population and Housing

3.4 The External Environment

There are a range of external trends and challenges that influence and determine the key strategies developed in this Workforce Plan. These key trends include:

Socio Demographic Trends

- A multi-generational workforce, each with their own needs, aspirations and expectations;
- High percentage of 45-54 year olds within the Shire; and
- Greater work/life balance expectations.

Competition

- Projected talent and skill shortage; and
- Demand for mining workforce competing for talent.

Economic

- Cost of living and inflationary pressures within WA; and
- Global and national economic uncertainty resulting in a reducing availability of external grants and contributions.

Political

- The implementation of initiatives in relation to the Integrated and Reporting Framework may require additional local resources as well as new capabilities; and
- Increasing expectation in relation to corporate governance standards and transparency of decision making, bringing with it a range of workforce considerations.

Technology

- The pace of change and emerging technology trends present local governments with both challenges and opportunities in managing information, delivering services, improving processes and decision making;
- Technology provides a range of tools to assist workforce management including communicating with employees, e-learning, employee monitoring and connecting employees across locations; and
- Trends such as social media, cloud based applications, robotic automation will be of particular importance and application in the future.

Industry

- There is an increasing lack of sustainability in financing renewal of assets, with ageing community infrastructure playing a major role. There is a heavy reliance on state or federal funding; and
- Significant cost shifting from other levels of government to the local level without the associated resources.

Customers

- Many customers are becoming better informed and assertive about their rights.

3.5 The External Labour Market

The external labour market demand indicates difficulties in attracting and retaining staff in key occupations due mainly to continuing labour demand in the mining, construction and professional services, scientific and technical service, public service, community and health sectors. This is based on the Occupations in High and Medium Demand research around industry critical occupations; areas of high growth forecasts in the WA State Priorities Occupation List 2017³ produced by the Department of Training & Workforce Development.

Some of the specific positions that are regarded as being in high demand, which may impact the Shire in regards to recruitment and retention include:

- Chief Executive Officer;
- Environmental Health Officer;
- Accountant / Finance Manager; and
- Works Manager/Supervisor.

It is noted that the external market is somewhat volatile due to changing economic conditions in the mining, manufacturing and construction industries.

The Shire identified the following skills as challenging to source:

- Accounting;
- Works management/supervision; and
- Environmental health professionals;

3.6 Shire of Victoria Plains Internal Operating Environment

Service Delivery

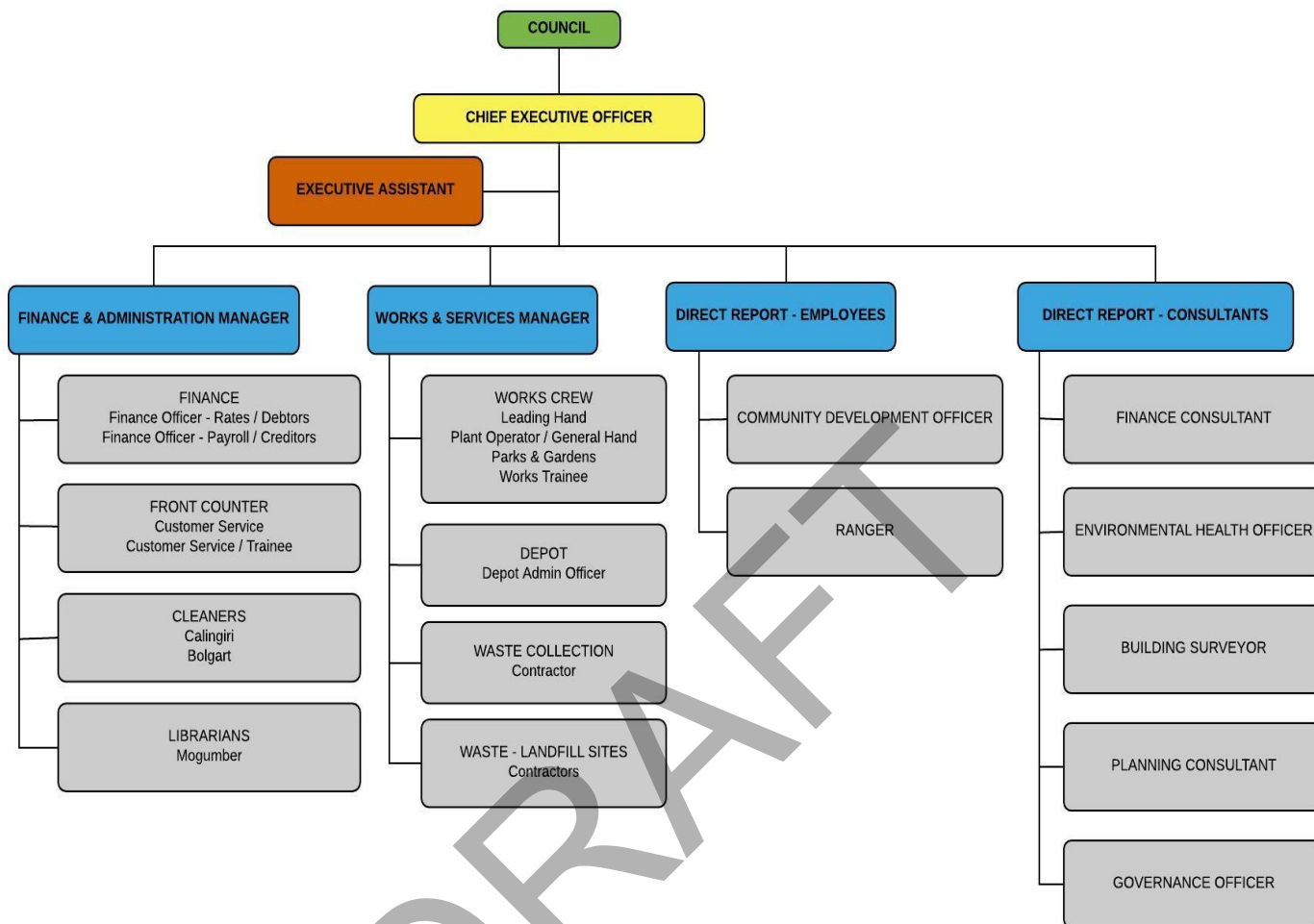
The Shire provides a number of services to the community as listed below:

- Co-ordination of Shire activities and functions;
- Co-ordination of management functions;
- Liaison with Government and Ministerial offices;
- Corporate | strategic planning;
- Business | economic development;
- Statutory compliance;
- Executive support to Council;
- Special projects;
- Financial administration;
- Human resources | occupational health | safety;
- Information | communication;
- Community development;
- Library | information services;
- Procurement;
- Asset management;
- Sport | recreation;
- Caravan park;
- Support for volunteers;
- Information | tourism services;
- Event support
- Roads | streets;
- Shire buildings maintenance | heritage assets;
- Parks | gardens | reserves;
- Cleaning;
- Ranger services;
- Emergency services;
- Cemetery;
- Health administration | inspection services;
- Building | planning services; and
- Private works.

³ Department of Training & Workforce Development: SPOL year: 2017 www2.dtwd.wa.gov.au/apps/spol/Pages/default.aspx

3.7 Current Organisation Structure

The current organisational structure is reflected below. The current structure is not expected to change significantly during the term of this Plan.



3.8 Workforce profile

Information	Shire of Victoria Plains - as at March 2019
Number of employees	23
Full time equivalent employees	19
Gender	39% female 61% male
Total annual wages	\$1.43m ⁴
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed
Annual/LSL liability ⁵	Current \$136,945 Non-Current \$28,549
Awards and Agreements	Local Government Officers (Western Australia) Interim Award 2011 Shire Of Victoria Plains (External Employees') Enterprise Bargaining Agreement 2005
Age profile	The average age of current employees is 54 years
Years of Service	The average length of service is 3 years

⁴ Shire of Victoria Plains Annual Budget 2018-19

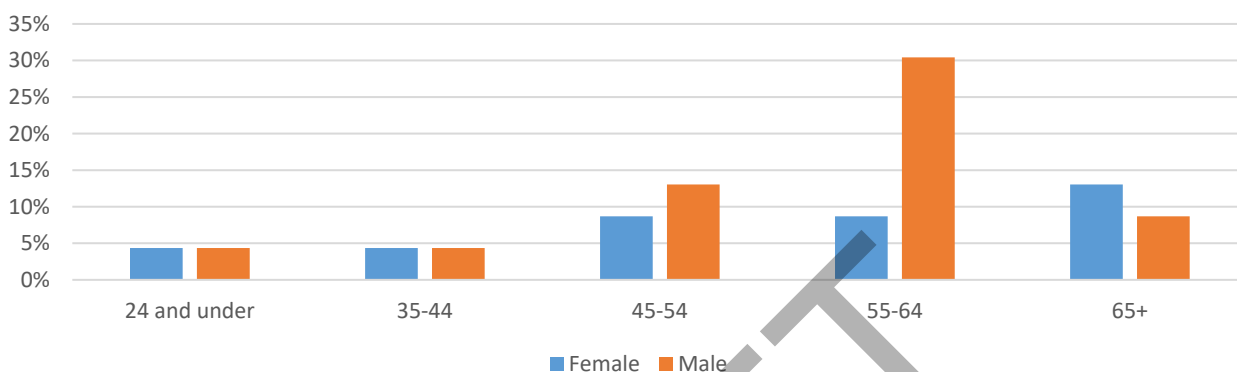
⁵ Shire of Victoria Plains Annual Financial Statements 2017-18

3.9 Workforce Demographics

This section contains an analysis of some key workforce metrics such as age, gender and terminations. Included in this analysis are full time, part time and casual staff as well as those on leave, including long service and maternity leave, however contractors, agency staff and group apprentices are excluded.

The workforce gender composition at March 2019, was 39% female and 61% male. As indicated above, this composition includes full time, part time and casual staff.

Age Distribution of Total Organisation



A considerable proportion (83%) of employees are over 45 years of age. Attracting and retaining younger employees is an important challenge as this cohort are often a source of innovation as well as representing the talent pool for the future.

With 61% of employees over 55, there are potential issues relating to knowledge retention and business continuity should these staff, often with years of experience, exit the organisation at short notice. Strategies to address this issue include identifying and training potential successors for business critical jobs. There is also potential to develop a range of strategies to continue to retain mature workers within the Shire (e.g. flexible work arrangements, transition to retirement, etc.).

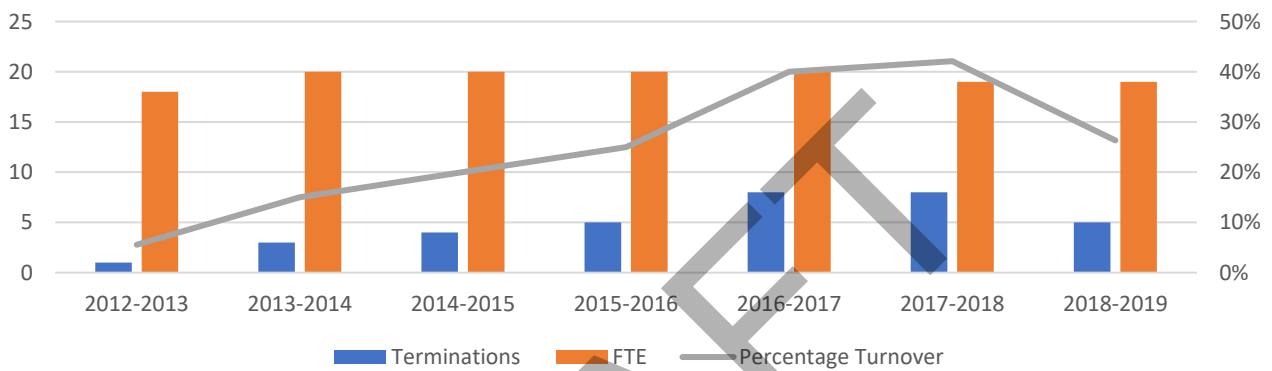
3.8 Workforce Demographics (continued)

Termination Rates

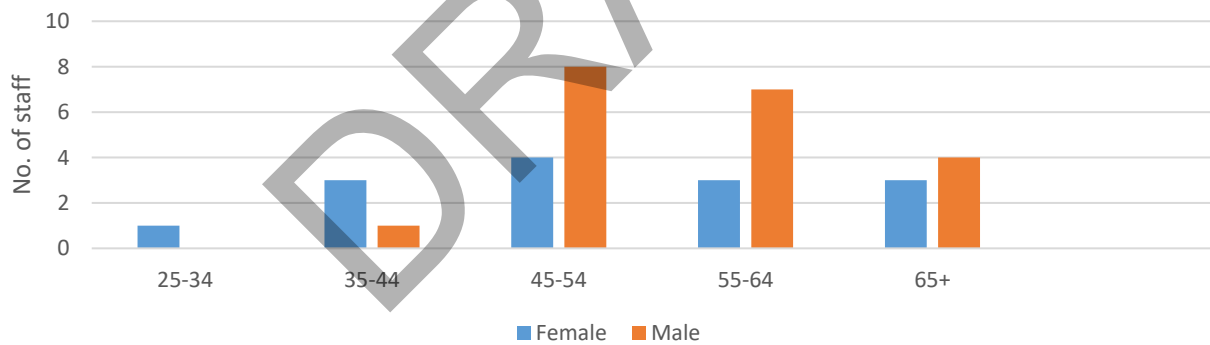
Below are graphs showing the exit rates for the Shire of Victoria Plains by age and length of service for the period 2012/13 to 2018/19. These need to be considered in the context of the size of the workforce and overall length of service. Over this period the average annual turnover rate is 25%, this does not include fixed term contract and casual employees.

Taking into account the regional location and size of the workforce, ongoing monitoring of this rate should be undertaken to assist the organisation with future planning and to maintain a steady and reasonable rate of turnover.

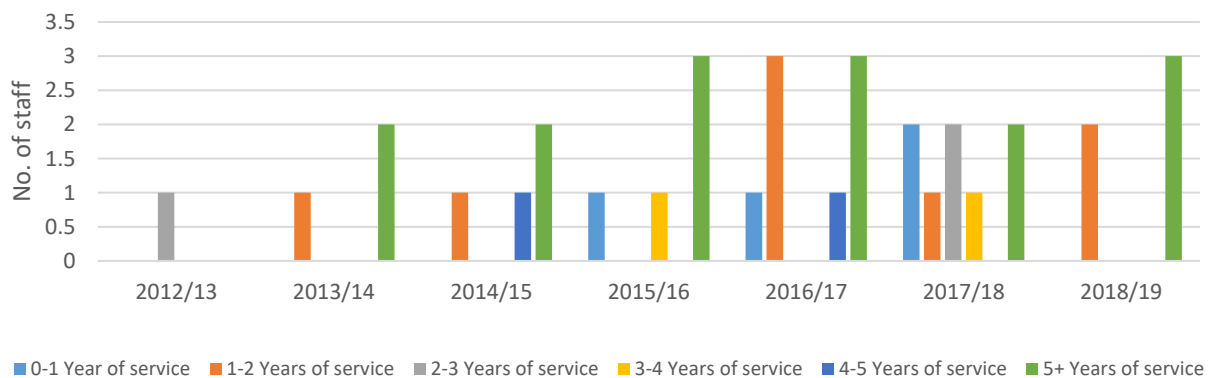
Turnover Rate



Termination Rates by Age and Gender



Termination Rates by Years of Service



4. Strategic Community Plan Workforce Implications

4.1 Overview

This section addresses:

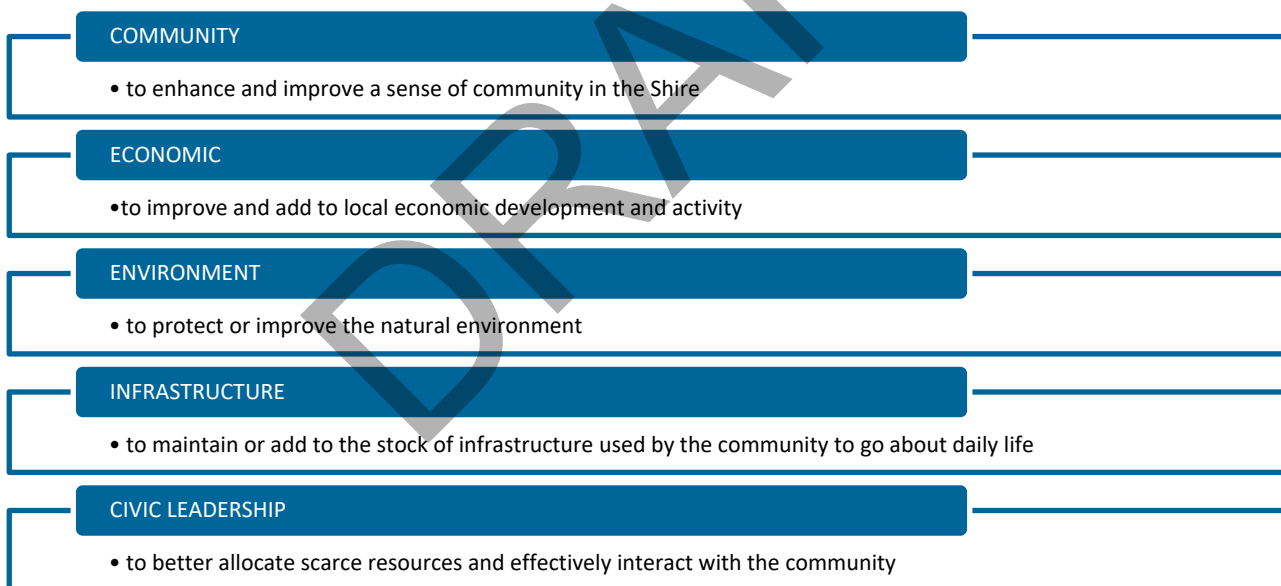
- The Strategic Community Plan and Corporate Business Plan;
- Key risk areas;
- Future workforce demand and requirements; and
- Workforce Supply Demand Analysis.

4.2 Strategic Community Plan and Corporate Business Plan

During 2018, the Shire reviewed and updated its ten-year Strategic Community Plan. As an integral part of this review process, the community were consulted and their feedback used to clarify community expectations and guide the strategies detailed in the updated Strategic Community Plan. A summary of priorities over the next four years (generated from the Strategic Community Plan) were incorporated into the Shire’s Corporate Business Plan.

The Workforce Plan is part of a broader integrated planning framework aimed at achieving the Shire’s Vision as identified in the Strategic Community Plan; ‘One proud, inclusive sustainable community welcoming growth and opportunities.’

This Plan is being driven by five key objectives:



There are a range of challenges impacting on the Shire and potential strategic shifts in business operations having a direct impact on the way services are delivered and resourced.

4.3 Redefining Core Business and Methods of Service Delivery

Over a period of years, the Shire has been subject to a considerable increase in the number of services it is required to deliver. This increase has occurred through a variety of means including natural growth, higher ratepayer expectations and significant cost shifting to local government. Not only has this placed pressure on current resources to deliver existing services, it further limits the opportunity to focus resources on emerging areas of strategic importance such as community development, economic development and increasing advocacy and strategic leadership and facilitation role.

As part of the overall planning process, the executive have examined services delivered to the Community where there is potential to:

- Outsource to an external provider;
- Insource from other Shires; and
- Open to collaborative opportunities with other Shires to provide services on one another's behalf.

The above strategic issues have significant implications for workforce planning including:

- Reallocation of resources as collaborative, insourcing and outsourcing arrangements are identified and acted upon;
- New or enhanced skill requirements to operate in a more collaborative manner, manage projects and contracts in future insourced or outsourced delivery models; and
- Management of staff during associated change processes.

4.4 Key Risk Areas

An analysis of the current workforce identified eight relevant risks areas. These risks have been assessed using the risk based approach as set out in Appendix A. A scoring system was used to determine a risk category of extreme, high, moderate, low or very low.

The risk events are scored according to their likelihood, and consequence and risk mitigation strategic actions have been developed.

The result of the assessment is presented in the table on the following page with the last column being cross referenced to the primary mitigation strategies set out in Section 5.9 of the Plan.

4.5 Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category ⁶	Cross Ref: Section 5.9 Workforce Strategies and Objectives
Knowledge loss due to staff turnover	Almost Certain	Moderate	Major	Major	High	2.3.1 3.4.1 4.2.1
Physical and financial constraints limit staff numbers	Almost Certain	Moderate	Major	Major	High	1.1.1 1.2.1 4.2.1
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	Moderate	3.4.1 4.2.1
Organisational capacity insufficient to meet future needs	Likely	Major	Major	Major	Moderate	1.1.1 2.2.1 4.1.1 4.2.1
High staff turnover due to organisational cultural issues	Likely	Major	Major	Major	Moderate	2.1.1 2.2.1 2.3.1
Selection, recruitment and training costs increase	Possible	Minor	Minor	Minor	Moderate	1.2.1 1.4.1 1.5.1 3.2.1
Operational procedures not followed due to lack of staff training	Unlikely	Moderate	Major	Major	Low	1.3.1 3.1.1 3.2.1
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low	3.4.1 4.1.1 4.2.1

6 Appendix A – Risk Assessment Methodology

5. Strategies to Meet Future Workforce Needs

5.1 Workforce Supply Demand Analysis

Corporate and Community Services

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations.

The initiatives identified below will have an impact upon the corporate and community services section, in terms of:

- Reviewing internal processes and procedures with the goal of gaining greater transactional efficiencies and strengthening governance practices; and
- Providing strong integrated planning and reporting outcomes and operational advice to the Elected Members and the executive.

Community services are predicted to see a continuation of high demand for services and consideration will need to be given to maintaining current resources in light of this demand.

Increasing legislative compliance, as well as new requirements resulting from changes to accounting standards, could create some challenges with corporate services staff. Consideration will be needed to ensure staff impacted by these evolving requirements are appropriately appraised of the changing environment in order to maintain the skillsets required of them.

The staffing resource for executive services remains relatively unchanged over the term of the Plan, with no forecast increases or decreases.

Technical Services

Infrastructure services are stable, although of note due to the remote location, attracting and retaining employees in this area to meet increasing design and certification requirements is an ongoing challenge. Required resource capacity is forecast to be adequately maintained at current levels.

5.2 Workforce Profile

61% of the workforce are over 55 years of age. Whilst this figure is not as high as some local governments, it highlights a significant knowledge leakage risk if mature workers exit or retire.

Relevant workforce strategies to consider include establishing systems to capture and retain corporate knowledge and the establishment of flexible work arrangements to retain older workers.

The relatively small percentage of young employees (i.e. 9% are under 24 years) may limit the Shire's future replacement workforce pool. A lack of young staff can also impact on innovation that comes along with a different perspectives and fresh ideas. Workforce strategies to consider include providing interesting and challenging work, mentoring and accelerated development.

The 25 to 54 year old age groups represent 30% of the workforce which offers a good source of long term talent. However, if there is a significant turnover of staff in this age group, retention issues associated with this group may need to be addressed. Workforces Strategies to be considered include more flexible work arrangements, mid-career development for employees who may have plateaued and the provision of interesting and challenging assignments.

5.3 Strategic Shifts

There has been a significant shift over the last few years in the delivery of local government services, which has been often attributed to factors such as federal and state government cost shifting, and the devolution of a variety of responsibilities to local government.

As part of the workforce planning process, the Shire has considered a number of services which it provides to the community.

Whilst there are a number of services which will generally take precedence as a fundamental service delivery priority, there has also been growth in what has been considered non-core services such as community development, economic development and tourism.

These changes are often perceived to bring with them a significant shift in the role of the Shire - a more facilitative, advocacy, project manager role than a "doer" or direct deliverer of services.

This has the potential for significant implications for the Shire in the mid-term. It may result in new or changing job roles, skills and additional allocation of resources to meet some of the changing requirements. Some of the emerging capability requirements will be in areas such as project management, economic development, community development, asset managers and specialized planning.

5.4 Service Delivery Models

Along with the business shifts and growth opportunities identified in the Strategic Community Plan, there is a significant need and opportunity for the Shire to analyse how it delivers services to add to efficiency and effectiveness. This may include the review and updating of processes for greater efficiency, automating, considering alternative delivery models and collaborative approaches. This will have significant implications for the corporate and community services area as they will be required to drive these processes. It will also impact on infrastructure services with a significant number of projects to deliver.

Some of the strategies to be considered include systematically reviewing job roles and functions to gain greater efficiencies and effectiveness, realigning resources and redesigning jobs and delivery structures.

5.5 Succession Management

Currently, succession planning is managed by developing multi-skilled employees to ensure in the event of sudden loss of staff, key positions are covered to limit service delivery impact. Some succession gaps are evident and a formal succession management process is not currently active. Permanent on the job training and skills development of young staff is required to cover the succession of senior operational staff.

5.6 Developing Young Local Talent

The Shire has a history of sourcing local talent, representing not only a valuable workforce pool but it also contributing to the economic development of the district. Workforce strategies available to promote this aim include providing student work experience opportunities, offering apprenticeships and traineeships and providing scholarships or vacation employment to local students completing advanced study.

5.7 Housing and Other Incentives

The Shire currently offers subsidised accommodation for some employees.

5.8 Performance Outcomes and Measures

The following diagram identifies our strategic objectives and how the Shire intends to assess the effectiveness of the actions.

Diagram: Workforce Plan Performance Measurement



5.9 Workforce Strategies and Objectives

Four key strategic objectives have been identified to drive the core strategies of the Workforce Plan, these are in the tables following:

Objective: 1. Attracting and selecting the right people									
Attracting and retaining people with the capability and commitment to contribute to the Shire of Victoria Plains									
Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2019-20	2020-21	2021-22	2022-23	2023-24	
1.1 Customised recruitment strategies that meet the needs and expectations of the organisation	1.1.1 Continue with the current recruitment strategies and identify opportunities to make improvements	Documented review with identified improvements	1.1.1.1 Undertake a review of current recruitment Strategies and Policies to identify improvements		■		■		→
1.2 Continue marketing the Shire as an attractive employer	1.2.1 Identify and market the benefits of working for the Shire of Victoria Plains	Documented review with identified improvements	1.2.1.1 Identify the full list of financial and non-financial rewards and benefits offered to employees	■	■	■	■		→
1.3 An appropriate induction and orientation process	1.3.1 Review the current induction and orientation process	Documented review with identified improvements	1.3.1.1 Implement improvements identified in the review process in a strategic risk management matrix		■	■			
1.4 Continue to focus on local employment where opportunities exist	1.4.1 Promote the Shire as an employer to the local community and to educational institutions	Identify and source local talent to fill vacant positions where appropriate	1.4.1.1 Communication with education institutions to identify work experience and placement opportunities within the Shire and actively participate in school career planning days	■	■	■	■		→
1.5 Improved selection outcomes	1.5.1 Review the selection process to ensure people with the right skills sets and most suitable candidate are selected for the future needs and growth of the Shire	Documented review with identified improvements	1.5.1.1 Identify areas for improvement and modify the selection process	■	■	■	■		→

Objective: 2. Retaining and engaging our valued workforce

Building and retaining a highly engaged workforce, committed and connected to our Shire and community.

Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2019-20	2020-21	2021-22	2022-23	2023-24
2.1 Improved skills in day to day leadership	2.1.1. Ensure our managers, supervisors and coordinators continuously provide our people with sufficient job role clarity, work direction, work load management, feedback on performance and support in doing their work	Opportunities for formal training in leadership and management	2.1.1.1 Identify relevant training events in accordance with a training needs analysis (cross reference 3.2)	■	■	■	■	→
2.2 Ongoing communication with the workforce	2.3.1 Foster a value of openness across and between all levels of the Shire	Identify and implement the key communication issues emerging from regular staff communications	2.3.1.1 Work within the executive to identify and implement a range of team building initiatives across the directorates of the Shire	■	■			

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Objective: 3. Building a flexible, innovative and capable workforce**Building a flexible, innovative and skilled workforce, committed to continual improvement and able to respond to the evolving and changing needs and growth of our community**

Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2019-20	2020-21	2021-22	2022-23	2023-24
3.1 An educational and skills audit	3.1.1 Conduct a comprehensive educational and skills audit (including the recognition of higher learning) with all our staff	A review and assessment of key competencies needed now and in the future to meet the Shire's objectives	3.1.1.1 Undertake an organisational competency analysis		■			→
3.2 A training needs analysis	3.2.1 Undertake a training needs analysis and develop an affordable and collaborative training and development plan in conjunction with annual performance reviews	Documented training needs analysis and training plan on individual staff basis	3.2.1.1 Prepare a training needs assessment and schedule and seek proposals from external consultants		■	■	■	→
3.3 The offer of traineeships and workforce experience when opportunities arise	3.3.1 Offer work experience, vacation employment and traineeships when appropriate	Offer traineeships and work experience opportunities	No identifiable project	■				
3.4 Reviewed job descriptions	3.4.1 Conduct ongoing comprehensive reviews of all job descriptions to ensure they provide sufficient flexibility to work across areas and are aligned to emerging needs	Job descriptions reviewed on a regular basis	3.4.1.1 Job descriptions reviews conducted as part of the induction and performance review process	■	■	■	■	→

Objective: 4. A strategic workforce

Ensuring the strategic capability and capacity to position the Shire to meet its strategic objectives through sound workforce analysis, planning and leadership.

Strategic Outcomes	Strategic Actions	Action Outcomes	Projects	2019-20	2020-21	2021-22	2022-23	2023-24
4.1 Effective organisational structure	4.1.1 Maintain human resources data	Ongoing maintenance of base human resources data	Document organisation structure					→
4.2 Recognised critical positions and critical position management	4.2.1 Establish a replacement program for positions nominated as critical	A risk management plan for critical positions	4.2.1.1 Establish a risk management/backup plan for critical positions: - Identify critical positions; - assess level of risk; - identify a pool of potential emergency internal/external replacements; - prepare individualised development plan		■	■		

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Key performance indicators

Key performance indicators are listed below.

STRATEGIC WORKFORCE OBJECTIVE	WORKFORCE OUTCOMES	ASSESSMENT	RATIO OR MEASURE
Attracting and selecting the right people	Recruitment	Effectiveness of recruitment processes	Cost of recruitment divided by number of positions filled during the year
			Average time taken to fill a position across the organisation (days)
Retaining and engaging our valued workforce	Staff turnover	The percentage of employee initiated separation rate	Gross number of staff resignations divided by total staff
	Staff satisfaction	Qualitative survey	Employee survey results compared across periods
	Employee leave	Accrued leave liability	Number of employees with accrued annual leave exceeding 150 hours
			Value of accrued annual leave
			Value of accrued long service leave
Value of pro-rata long service leave			
Sick leave	The number of workplace absences due to health related reasons	Number of sick day absences divided by number of available working days	
Building a flexible, innovative and capable workforce	Training and development	The average level of investment in training	Training expense divided by number of FTE employees
	Occupational Health and Safety	Frequency and cost of lost time injuries	Total hours lost due to injury divided by number of work hours available
A strategic workforce	Data collection	A measurement of the collection and maintenance of data and systems to support decision making	The number of relevant reports provided to the executive during the year

6. Monitoring and Evaluation of Outcomes

6.1 Evaluation

The ongoing evaluation of the Workforce Plan is required to address the following:

- The progress towards meeting the performance indicator targets; and
- The progress towards meeting strategic actions of the Workforce Plan.

6.2 Implementation

Implementation of the Workforce Plan may be impacted by competitive priorities and the need for the application of dedicated resources. For a return to be achieved on the current planning investment, these matters will need to continue to be a focus in the future.

6.3 Review

Regular review of the Workforce Plan, particularly the strategies and actions contained in the tables, is required to ensure they are being achieved. The preferred timing is a review at least annually. The Long Term Financial Plan will need to be reviewed annually and its financial impact included in the Corporate Business Plan and Annual Budget.

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7. Other Matters

7.1 References

Reference to the following documents or sources was made during the preparation of the Plan:

- Shire of Victoria Plains Strategic Community Plan 2017;
- Shire of Victoria Plains Draft Corporate Business Plan 2019;
- Shire website www.victoriaplains.wa.gov.au; and
- Shire of Victoria Plains Human Resources data as at March 2019.

Prepared with the assistance of:

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7.2 Disclaimer

This Plan has been prepared for the exclusive use by the Shire of Victoria Plains.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of the Shire of Victoria Plains, based on a large number of assumptions, and will be, subject to significant uncertainties and contingencies many, if not all, of which are outside the control of the Shire of Victoria Plains.

This Plan is supplied in good faith for public information purposes and the Shire of Victoria Plains and Moore Stephens accepts no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the Plan.

7.3 Document Management

Version: 2019 | V2.0
Status: Draft
Date of Adoption: XX XXXX 2019

Appendix A Risk Assessment Methodology

PROBABILITY OF OCCURRENCE OR LIKELIHOOD

LIKELIHOOD	DEFINITION	FREQUENCY OF NOTED OCCURRENCES	SCORE
Almost Certain	Expected to occur in most circumstances or occurs regularly. A clear opportunity already apparent, which can easily be achieved.	More than once per year.	5
Likely	Occurrence is noticeable or is likely to occur, an opportunity that has been explored and may be achievable.	At least once per year.	4
Possible	Occurs occasionally or may occur, possible opportunity identified.	At least once in 5 years.	3
Unlikely	Occurs infrequently or is not likely to occur, opportunity that is fairly unlikely to happen.	At least once in 10 years.	2
Rare	Only occurs in exceptional circumstances, opportunity that is very unlikely to happen.	Less than once in 20 years.	1

LIKELIHOOD		CONSEQUENCE				
	Score	Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Moderate	High	High	Extreme/Exceptional	Extreme/Exceptional
Likely	4	Moderate	Moderate	High	High	Extreme/Exceptional
Possible	3	Low	Moderate	Moderate	High	High
Unlikely	2	Low	Low	Moderate	Moderate	High
Rare	1	Very Low	Low	Low	Moderate	Moderate

ACTION REQUIRED

Extreme/Exceptional	Immediate corrective action required
High	Prioritised action required
Moderate	Planned action required
Low	Planned action required
Very Low	Manage by routine procedures

		CONSEQUENCE				
Area Impacted	Impact	Catastrophic	Major	Moderate	Minor	Insignificant
Service Delivery/ Business Disruption	Loss of service.	Major including several important areas of service and/or a protracted period.	Complete loss of an important service area for a short period.	Major effect to an important service area for a short period, brief impact on multiple areas.	Brief disruption of important service area, Noticeable effect to non-crucial service area,	Negligible impact on the effectiveness of the organisation's processes.
	Improvement to service(s).	Exceptional.	Major.	Moderate.	Minor.	Negligible.
	Disruption in business processes.	Ongoing loss of business systems.	Major.	Moderate.	Minor.	Negligible.
Financial	Loss of assets.	>15% of asset value.	5%-15% of asset value.	2%-5% of asset value.	< 2 of asset value.	Insignificant.
	Impact on annual revenues or costs (Adverse or positive).	> 15% deviation from budget.	5%→15% deviation from budget.	2%→5% deviation from budget.	<2% deviation from budget.	Negligible income and/or savings.
	External Audit issues.	Audit unable to be completed.	Audit qualification on the report and accounts.	Management letter contains significant issues.	Management letter contains minor issues.	Matters discussed with management not reported.
Physical	Level of Incident.	Extreme affecting organisation's survival.	Significant affecting multiple locations.	Localised significant effect on operations.	Localised no effect on operations.	Not notifiable or reportable.
Legislative/ Regulatory/ Policy/ OSH	Regulatory non-compliance.	Criminal.	Major Revenue or cost implications. Individuals at risk of harm.	Minor Revenue or cost implications.		
	Code of Conduct.	Extreme.	Significant.	Breach.	Minor breach.	Little or no impact.
	Personal details compromised/ revealed.	All.	Many.	Some.	Isolated.	An individual's.
	Level of Injury.	Death.	Multiple serious injuries.	Serious injury and /or illness.	First aid or minor lost time injury.	Incident with or without minor injury.

Area Impacted	Impact	CONSEQUENCE				
		Catastrophic	Major	Moderate	Minor	Insignificant
Performance	Ability to achieve key objectives.	Unable to achieve.	Major impact.	Moderate impact.	Minor impact.	Negligible impact.
	Improvement on the delivery of key strategic objectives.	Exceptional improvement.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.
	Ability to be managed with the current resources.	External resources required.	Impact cannot be managed.	Significant adjustment to resource allocation.	Additional internal management efforts required.	Impact can be managed through routine activities.
	Loss of Infrastructure.	Ongoing loss of critical infrastructure.	Long-term loss of critical infrastructure.	Loss of support infrastructure.	Interruption to support infrastructure.	Negligible interruption to support infrastructure.
Environmental	Environmental harm	Catastrophic long term environmental harm.	Significant long-term environmental harm.	Significant short-term environmental harm.	Minor transient environmental harm.	Negligible transient environmental harm
	Improvement to environment	Exceptional improvement and/or national environment.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.



SHIRE OF
VICTORIA PLAINS

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DRAFT CORPORATE BUSINESS PLAN
2019 – 2023

Shire of Victoria Plains
Our Vision

***“A Place
to Grow”***

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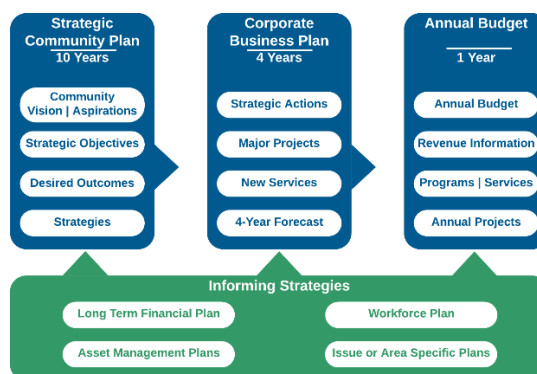
INTREGATED PLANNING AND REPORTING

All Western Australian local governments are required to prepare a Plan for the Future for their district, comprising of two key strategic documents, a Strategic Community Plan and Corporate Business Plan, which the local government is required to have regard for when forming its annual budget.

The Strategic Community Plan is Council’s principal 10-year strategy and planning tool, guiding the remainder of the Shire’s strategic planning. Community engagement is central to the Strategic Community Plan.

Achieving the community’s vision and the Shire’s strategic objectives requires the development of actions to address each strategy contained within the Strategic Community Plan. Careful operational planning and prioritisation is required to achieve the objectives and desired outcomes due to the limited resources available. This planning process is formalised by the development of the Corporate Business Plan. The Corporate Business Plan then converts the Strategic Community Plan into action through the adoption of an Annual Budget.

Actions requiring funding will only be undertaken once approved within the statutory budget and subject to funding availability. Along with achieving the community aspirations and objectives, the Corporate Business Plan draws on information contained within the following strategic documents.



This Corporate Business Plan, together with the Strategic Community Plan 2017/18 – 2027/28, is the Shire of Victoria Plains’ Plan for the Future.

FORECAST STATEMENT OF FUNDING

The following Forecast Statement of Funding (operations) is extracted from the Long Term Financial Plan to provide an indication of the net funding available. The forecast statement should be read in conjunction with the full Long Term Financial Plan and its underlying assumptions and predictions.

	2019-20	2020-21	2021-22	2022-23
	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES				
Revenues				
Rates	2,693,475	2,882,018	3,083,759	3,299,623
Operating grants, subsidies and contributions	1,249,701	1,274,695	1,300,188	1,326,192
Fees and charges	224,170	241,654	246,487	251,413
Interest earnings	28,300	15,723	17,409	14,052
Other revenue	93,973	95,852	97,769	99,725
	4,289,619	4,509,942	4,745,612	4,991,005
Expenses				
Employee costs	(1,604,540)	(1,636,638)	(1,669,369)	(1,702,757)
Materials and contracts	(1,926,773)	(1,965,299)	(2,004,589)	(2,044,674)
Utility charges (electricity, gas, water etc.)	(101,797)	(103,831)	(105,904)	(108,020)
Depreciation on non-current assets	(2,342,559)	(2,395,299)	(2,458,590)	(2,521,902)
Interest expense	(22,952)	(26,120)	(22,776)	(19,534)
Insurance expense	(129,708)	(132,303)	(134,949)	(137,648)
Other expenditure	(154,878)	(157,975)	(161,135)	(164,357)
	(6,283,207)	(6,417,465)	(6,557,312)	(6,698,892)
	(1,993,588)	(1,907,523)	(1,811,700)	(1,707,887)
Funding Position Adjustments				
Depreciation on non-current assets	2,342,559	2,395,299	2,458,590	2,521,902
Net Funding from Operational Activities	348,971	487,776	646,890	814,015
FUNDING FROM CAPITAL ACTIVITIES				
Inflows				
Proceeds on disposal	77,520	20,600	189,214	114,196
Non-operating grants, subsidies and contributions	1,620,000	400,000	400,000	400,000
Outflows				
Purchase of property plant and equipment	(594,786)	(205,135)	(685,581)	(523,542)
Purchase of infrastructure	(1,800,000)	(580,000)	(592,990)	(692,616)
Net Funding from Capital Activities	(697,266)	(364,535)	(689,357)	(701,962)
FUNDING FROM FINANCING ACTIVITIES				
Inflows				
Transfer from reserves	68,500	17,000	113,000	0
New borrowings	350,000	0	0	0
Self Supporting Loan	17,678	18,585	19,540	20,543
Outflows				
Transfer to reserves	(1,478)	(73,206)	(1,109)	(61,668)
Repayment of past borrowings	(67,896)	(85,620)	(88,964)	(70,928)
Net Funding from Financing Activities	366,804	(123,241)	42,467	(112,053)
Estimated Surplus/Deficit July 1 B/Fwd	(18,509)	0	0	0
Estimated Surplus/Deficit June 30 C/Fwd	0	0	0	0

CAPITAL PROGRAM


A number of additional actions are forecast to be undertaken during the life of the Plan, which result in additional capital expenditure. The additional activities are summarised below along with an indication of the forecast capital expenditure extracted from the Long Term Financial Plan.

Action	Project	2019-20	2020-21	2021-22	2022-23
4.3.1	Plant Replacement Program	209,610	145,135	625,581	438,385
4.3.1	Furniture and Equipment Renewals	35,176			25,157
4.6.1	Road Renewals R2R	200,000	200,000	200,000	200,000
4.6.1	Road Renewals RRG	180,000	300,000	300,000	300,000
4.5.1	Bin Road Access	1,300,000			
4.3.1	Footpaths	50,000	50,000	50,000	50,000
4.2.2	Provision for Sewerage	30,000	30,000	30,000	30,000
4.4.1	Bunded Fuel Storage - Diesel	40,000			
4.3.1	Other Infrastructure renewals			12,990	112,616
4.3.1	Purchase House	350,000			
4.3.1	Building Renewal		60,000	60,000	60,000
	Total	2,184,786	785,135	1,278,571	1,216,571



SERVICE DELIVERY

Based on the community feedback received, the Shire of Victoria Plains set five key objectives within the Strategic Community Plan as it delivers services to the community. Strategic performance indicators provide an indication as the Shire strives to achieve these outcomes and the community will be kept informed of the progress by means of the Annual Report.

Priority Areas		Measuring our Success 
Community <i>to enhance and improve a sense of community in the Shire</i>		
1.1	Better publicise upcoming events and activities in the Shire	<ul style="list-style-type: none"> • Development and implementation of a Shire recreation plan
1.2	Improve aged care and support	
1.3	Promote community health and wellbeing	
1.4	Support sporting, volunteer and community groups	
1.5	Increase community activities	
1.6	Develop new/ reuse existing community facilities	
Economic <i>to improve and add to local economic development and activity</i>		
2.1	Examine opportunities to diversify the local economy through initiatives such as tourism	<ul style="list-style-type: none"> • Development and implementation of a Shire economic plan and associated activities
2.2	Improve tourist/ caravan park accommodation	
2.3	Improve community connectivity	
2.4	Initiatives to reverse ageing population	
2.5	Art installations to support marketing of localities	
2.6	Review land supply in town sites	
2.7	Create a regional brand that encompasses all towns	
2.8	Develop a business and industry attraction strategy	
Environment <i>to protect or improve the natural environment</i>		
3.1	Undertake initiatives to improve recycling	<ul style="list-style-type: none"> • Establishment of initiatives such as small scale grants to undertake projects aimed at improvement or protection of environment, and a review of recycling activities and implement changes that are useful and affordable
3.2	Support environmental sustainability initiatives and community forums	
Infrastructure <i>to maintain or add to the stock of infrastructure used by the community to go about daily life</i>		
4.1	Undertake town beautification programs	<ul style="list-style-type: none"> • Extent to which the Asset Management Plan is implemented
4.2	Improve utilities (power, water, etc)	
4.3	Maintain/ improve community facilities to an agreed standard	
4.4	Develop a process to deal with miscellaneous works requests	<ul style="list-style-type: none"> • Implementation of system to deal with minor works requests
4.5	Improve facilities for trucks and drivers	
4.6	Instigate a road verge maintenance program	
Civic Leadership <i>to better allocate scarce resources and effectively interact with the community</i>		
5.1	Implement measures to improve relationship and communication between Council and community	<ul style="list-style-type: none"> • Implementation of initiatives to better connect Council with the community and associated matters.
5.2	Improve elected member performance	
5.3	Develop an advocacy and lobbying capacity	
5.4	Measures to improve organisational efficiency	

SERVICE DELIVERY CONTINUED

The following strategies describe, at a high level, what we will do to meet the priorities and aspirations expressed by our community. The detailed actions reflect the planned prioritisation over the next four years.

Community: to enhance and improve a sense of community in the Shire

Strategy 1.1: Better publicise upcoming events and activities in the Shire

1.1.1: Continue to actively engage with the community using multiple platforms

Strategy 1.2: Improve aged care and support

1.2.1: Advocate for improved aged care and support services and facilities

Strategy 1.3: Promote community health and wellbeing

1.3.1: Continue to apply for and facilitate community health and wellbeing grants

1.3.2: Encourage community participation in community groups and events

Strategy 1.4: Support sporting, volunteer and community groups

1.4.1: Support community groups with grant applications

1.4.2: Support community groups in facilitating community events

1.4.3: Advocate for funding for multi-use collocated facilities

Strategy 1.5: Increase community activities

1.5.1: Celebrate community achievements and host community events and functions

1.5.2: Promote community based activities Support community groups in facilitating community events

Strategy 1.6: Develop new/ reuse existing community facilities

1.6.1: Advocate for funding for multi-use collocated facilities

1.6.2: Construct multi-use collocated facilities

1.6.3: Maintain and improve community facilities in line with asset management planning



Prioritisation

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20

2024-25 →

2019-20 →

SERVICE DELIVERY CONTINUED

Economic: to improve and add to local economic development and activity

Strategy 2.1: Examine opportunities to diversify the local economy through initiatives such as tourism

2.1.1: Promote local facilities and attractions

Strategy 2.2: Improve tourist/ caravan park accommodation

2.2.1: Investigate upgrade options for tourist accommodation sites within the district

2.2.2: Improve accommodation facilities in line with asset management planning and annual budget

Strategy 2.3: Improve community connectivity

2.3.1: Advocate for improved telecommunications services

Strategy 2.4: Initiatives to reverse ageing population

2.4.1: Promote local facilities, attractions and events

Strategy 2.5: Art installations to support marketing of localities

2.5.1: Investigate opportunities to increase public art, promoting local attractions

Strategy 2.6: Review land supply in town sites

2.6.1: Review Town Planning Scheme

Strategy 2.7: Create a regional brand that encompasses all towns

2.7.1: Investigate regional branding development

2.7.2: Participate in regional marketing events and initiatives

Strategy 2.8: Develop a business and industry attraction strategy

2.8.1: Develop a business and industry attraction strategy



Prioritisation

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2020-21 →

2019-20 →

2019-20 →

2019-20 →

SERVICE DELIVERY CONTINUED

Environment: to protect or improve the natural environment

Strategy 3.1: Undertake initiatives to improve recycling

3.1.1: Expand recycling program

Strategy 3.2: Support environmental sustainability initiatives and community forums

3.2.1: Work with stakeholders and community to promote initiatives to reduce environmental impact

Infrastructure: to maintain or add to the stock of infrastructure used by the community to go about daily life

Strategy 4.1: Undertake town beautification programs

4.1.1: Develop a townscape and signage plan

Strategy 4.2: Improve utilities (power, water, etc)

4.2.1: Continue to lobby for appropriate power and water supplies

4.2.2: Develop sewerage asset management plan

Strategy 4.3: Maintain/ improve community facilities to an agreed standard

4.3.1: Enhance and maintain Shire controlled facilities in line with asset management plans

Strategy 4.4: Develop a process to deal with miscellaneous works requests

4.4.1: Respond to requests in line with asset management plans

Strategy 4.5: Improve facilities for trucks and drivers

4.5.1: Maintain and where possible improve facilities for trucks and drivers (include in town planning scheme review)

Strategy 4.6: Instigate a road verge maintenance program

4.6.1: Continue to provide transport infrastructure in line with asset management plans



Prioritisation

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

2019-20 →

SERVICE DELIVERY CONTINUED

Civic Leadership: to better allocate scarce resources and effectively interact with the community



Prioritisation

Strategy 5.1: Implement measures to improve relationship and communication between Council and community

5.1.1: Develop a communications strategy/policy

2019-20 →

5.1.2 Continue to actively engage with the community

2019-20 →

Strategy 5.2: Improve elected member performance

5.2.1: Support and facilitate ongoing relevant training and development

2019-20 →

Strategy 5.3: Develop an advocacy and lobbying capacity

5.3.1: Participation in Regional, State and Council boards / bodies

2019-20 →

Strategy 5.4: Measures to improve organisational efficiency

5.4.1: Review, update and maintain strategic and operational plans

2019-20 →

5.4.2 Maintain accountability and financial responsibility in accordance with Long Term Financial Plan

2019-20 →

5.4.3 Maintain controls to promote a high level of legislative compliance throughout the organisation

2019-20 →

5.4.4 Support and facilitate ongoing relevant training and capacity building for staff

2019-20 →

5.4.5 Maximise operational efficiencies whilst maintaining appropriate controls.

2019-20 →

5.4.6 Continue to provide regulatory services (including health/building inspections, ranger services).

2019-20 →

STRATEGIC RISK MANAGEMENT AND SERVICES

It is important to consider the external and internal context in which the Shire of Victoria Plains operates, relative to risk, in order to understand the environment in which the Shire seeks to achieve its strategic objectives.

The external and internal factors identified and considered during the preparation of this Strategic Community Plan are set out below.

External Factors

- Increasing community expectations in relation to service levels and service delivery
- Rapid changes in information technology changing the service delivery environment
- Increased compliance requirements due to Government Policy and Legislation
- Cost shifting by Federal and State Governments
- Reducing external funding for infrastructure and operations
- Changes in mining and pastoral practices and the associated social impacts
- Climate change and subsequent response
- Internal Factors
- The objectives and strategies contained in the Council's current Strategic Community Plan
- The timing and actions contained in the Council's Corporate Business Plan
- Organisational size, structure, activities and location
- Human resourcing levels and staff retention
- The financial capacity of the Shire
- Allocation of resources to achieve strategic outcomes
- Maintenance of corporate records

Services and facilities provided by the Shire have been linked with the relevant strategies in the Strategic Community Plan, providing a connection with the desired outcomes and community vision.

Shire Services

Customer service	5.4
Community consultation engagement	2.3 5.1 5.2
Asset maintenance planning	4.3
Financial management	5.4
Town planning	2.6
Economic development	2.1 2.8
Regional collaboration	2.7
Tourism management	2.1 2.2
Festival event management	1.1 1.5
Emergency services	1.4 5.4
Ranger services	5.4
Natural resource management	3.1 3.2
Rubbish kerbside collection	3.2
Recycling	3.1
Building control	4.4 5.4
Health administration inspection	5.4

Facilities | Infrastructure

Parks gardens reserves	4.1 4.3
Quality of town centre	4.1 4.3
Landscaping	2.5 1.5
Maintenance	1.6 4.3
Sport recreation facilities	1.3 1.6 4.3
Council buildings heritage assets	1.6 2.6 4.3
Employee housing	4.3 5.4
Community town halls	1.6 4.3
Cemetery management	4.3
Library library services	2.3 4.3
Retirement units	1.2 2.4
Roads infrastructure	4.5 4.6
Street lighting	4.2 4.5
Public toilets	4.3
Waste management facility	3.1 3.2

Community Support | Advocacy

Medical health services	1.3 1.4 5.3
Maternal infant services	1.3 1.4 5.3
Child care playgroup	1.3 1.4 5.3
Youth services	1.3 1.4 5.3
Aged disabled services	1.2 1.5 2.4
Indigenous relations	5.1 5.3
Support for volunteers	1.4 5.3

REFERENCES AND ACKNOWLEDGEMENTS

Reference to the following documents or sources were made during the preparation of the Corporate Business Plan 2019 – 2023:

- Shire of Victoria Plains Strategic Community Plan 2017/18 – 2027/28;
- Council website: victoriaplains.wa.gov.au;
- Shire of Victoria Plains Corporate Business Plan 2016/17-2019/20;
- Shire of Victoria Plains Draft Strategic Resource Plan 2019-2034; and
- Shire of Victoria Plains Annual Financial Report 2017/18.

Prepared with the assistance of:

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Disclaimer

This Plan has been prepared for the exclusive use by the Shire of Victoria Plains.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of the Shire of Victoria Plains, based on a large number of assumptions, and will be, subject to significant uncertainties and contingencies many, if not all, of which are outside the control of the Shire of Victoria Plains.

This Plan is supplied in good faith for public information purposes and the Shire of Victoria Plains and Moore Stephens accepts no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the Plan.

Review of the Corporate Business Plan

In accordance with statutory requirements, the Strategic Community Plan is reviewed and updated on a 4-year review cycle including community consultation, with a desktop review being undertaken every 2 years.

The Corporate Business Plan is required to be reviewed annually.

Document Management

Version	2019 – 2023 V2.0
Status	Draft
Date of Adoption	

SHIRE OF VICTORIA PLAINS**BUDGET****FOR THE YEAR ENDED 30 JUNE 2020****TABLE OF CONTENTS**

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SHIRE'S VISION

Our Vision Statement is an expression of what we aspire to ensure the Shire of Victoria Plains is like for people who live here in the future:-

**SHIRE OF VICTORIA PLAINS
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)	2,618,745	2,489,921	2,517,266
Operating grants, subsidies and contributions	9	712,156	1,350,448	598,487
Fees and charges	8	229,317	272,037	219,775
Interest earnings	10(a)	46,403	43,748	52,036
Other revenue	10(b)	63,319	106,412	92,130
		3,669,940	4,262,566	3,479,694
Expenses				
Employee costs		(1,264,298)	(1,673,359)	(1,573,068)
Materials and contracts		(1,974,841)	(2,117,330)	(1,862,534)
Utility charges		(110,220)	(101,774)	(99,802)
Depreciation on non-current assets	5	(3,224,366)	(3,239,758)	(1,869,194)
Interest expenses	10(d)	(20,826)	(15,520)	(23,121)
Insurance expenses		(135,136)	(132,358)	(127,161)
Other expenditure		(149,498)	(141,565)	(151,841)
		(6,879,185)	(7,421,664)	(5,706,721)
Subtotal		(3,209,245)	(3,159,098)	(2,227,027)
Non-operating grants, subsidies and contributions	9	1,962,516	3,158,029	3,135,051
Profit on asset disposals	4(b)	4,100	0	1,914
Loss on asset disposals	4(b)	0	(99,121)	(48,600)
		1,966,616	3,058,908	3,088,365
Net result		(1,242,629)	(100,190)	861,338
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,242,629)	(100,190)	861,338

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

**SHIRE OF VICTORIA PLAINS
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 Victoria Plains controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

2018/19 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**SHIRE OF VICTORIA PLAINS
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		4,233	4,678	5,724
General purpose funding		3,198,207	3,710,300	3,032,763
Law, order, public safety		59,818	65,348	65,691
Health		3,150	2,858	5,638
Education and welfare		8,500	3,083	5,000
Housing		98,492	97,804	91,243
Community amenities		85,738	80,158	83,301
Recreation and culture		26,946	41,638	43,080
Transport		127,841	147,509	81,512
Economic services		39,355	37,513	33,887
Other property and services		17,660	71,677	31,855
		3,669,940	4,262,566	3,479,694
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(510,513)	(543,349)	(503,006)
General purpose funding		(356,565)	(395,940)	(348,880)
Law, order, public safety		(312,101)	(354,646)	(296,833)
Health		(148,887)	(160,214)	(144,599)
Education and welfare		(81,430)	(73,160)	(104,687)
Housing		(241,243)	(249,604)	(226,694)
Community amenities		(742,819)	(525,023)	(445,117)
Recreation and culture		(664,471)	(660,061)	(498,609)
Transport		(3,600,278)	(4,215,779)	(2,915,412)
Economic services		(190,052)	(186,365)	(189,763)
Other property and services		(10,000)	(42,003)	(10,000)
		(6,858,359)	(7,406,144)	(5,683,600)
Finance costs	6, 10(d)			
Governance		(2,000)	0	(2,000)
Community amenities		0	(427)	(589)
Recreation and culture		(14,626)	(12,182)	(15,812)
Economic services		(4,200)	(2,911)	(4,720)
		(20,826)	(15,520)	(23,121)
Subtotal		(3,209,245)	(3,159,098)	(2,227,027)
Non-operating grants, subsidies and contributions	9	1,962,516	3,158,029	3,135,051
Profit on disposal of assets	4(b)	4,100	0	1,914
(Loss) on disposal of assets	4(b)	0	(99,121)	(48,600)
		1,966,616	3,058,908	3,088,365
Net result		(1,242,629)	(100,190)	861,338
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,242,629)	(100,190)	861,338

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

SHIRE OF VICTORIA PLAINS FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

Members expenses and the costs associated with Council and Committee Meetings.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, General Purpose government grants and revenue.

LAW, ORDER, PUBLIC SAFETY

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

Supervision of various Local Laws, administration of the Shire's volunteer Bushfire, Brigades, fire prevention, Rural Watch and Animal Control.

HEALTH

To provide an operational framework for environmental and community health.

Food control, mosquito control, analytical expenses and assistance to St John Ambulance sub-centres.

EDUCATION AND WELFARE

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

Maintenance of school ovals and awards to schools including Community Development and Training.

HOUSING

To provide and maintain housing.

Maintenance of staff and non-staff residences.

COMMUNITY AMENITIES

To provide services required by the community.

Provision and maintenance of a sewerage system, refuse collection services, operation of refuse sites, noise control, operation of the Calingiri Cemetery, administration of a Town Planning Scheme, Shire development. refuse collection services, operation of refuse sites,

RECREATION AND CULTURE

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

Maintenance of halls, Recreation Centre, various Reserves and the operation of three libraries.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, bridges, drainage works, footpaths, traffic signs and town streets.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism, pest control services, promotion of Land Conservation measures and implementation of building controls.

OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overhead operating accounts.

Private Works carried out by Council, Public Works Overhead allocations.

**SHIRE OF VICTORIA PLAINS
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		2,593,745	2,527,420	2,514,741
Operating grants, subsidies and contributions		709,656	1,405,535	634,487
Fees and charges		229,317	272,037	219,775
Interest earnings		46,403	43,748	52,036
Goods and services tax		337,716	281,639	(306,641)
Other revenue		63,319	106,412	92,130
		3,980,156	4,636,791	3,206,528
Payments				
Employee costs		(1,264,298)	(1,743,537)	(1,573,068)
Materials and contracts		(1,946,641)	(2,127,851)	(1,854,984)
Utility charges		(110,220)	(101,774)	(99,802)
Interest expenses		(20,826)	(19,185)	(23,121)
Insurance expenses		(135,136)	(132,358)	(127,161)
Goods and services tax		(358,766)	(358,766)	306,641
Other expenditure		(149,498)	(141,565)	(151,841)
		(3,985,385)	(4,625,036)	(3,523,336)
Net cash provided by (used in) operating activities	3	(5,229)	11,755	(316,808)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(48,000)	(169,793)	(188,015)
Payments for construction of infrastructure	4(a)	(2,121,289)	(3,389,580)	(3,318,075)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,962,516	3,158,029	3,135,051
Proceeds from sale of plant & equipment	4(b)	4,100	166,337	214,500
Net cash provided by (used in) investing activities		(202,673)	(235,007)	(156,539)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(52,228)	(61,601)	(61,335)
Proceeds from self supporting loans	6(a)	16,777	17,081	16,815
Net cash provided by (used in) financing activities		(35,451)	(44,520)	(44,520)
Net increase (decrease) in cash held		(243,353)	(267,772)	(517,867)
Cash at beginning of year		822,703	1,090,475	1,104,716
Cash and cash equivalents at the end of the year	3	579,350	822,703	586,849

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

**SHIRE OF VICTORIA PLAINS
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)	185,326	229,463	335,505
		185,326	229,463	335,505
Revenue from operating activities (excluding rates)				
Governance		4,233	4,678	5,724
General purpose funding		655,462	1,293,700	610,963
Law, order, public safety		59,818	65,348	65,691
Health		3,150	2,858	5,638
Education and welfare		8,500	3,083	5,000
Housing		98,492	97,804	91,243
Community amenities		85,738	80,158	83,301
Recreation and culture		26,946	41,638	43,080
Transport		131,941	147,509	83,426
Economic services		39,355	37,513	33,887
Other property and services		17,660	71,677	31,855
		1,131,295	1,845,966	1,059,808
Expenditure from operating activities				
Governance		(512,513)	(543,349)	(505,006)
General purpose funding		(356,565)	(395,940)	(348,880)
Law, order, public safety		(312,101)	(354,646)	(296,833)
Health		(148,887)	(160,214)	(144,599)
Education and welfare		(81,430)	(73,160)	(104,687)
Housing		(241,243)	(249,604)	(226,694)
Community amenities		(742,819)	(525,450)	(445,706)
Recreation and culture		(679,097)	(672,243)	(514,421)
Transport		(3,600,278)	(4,314,900)	(2,964,012)
Economic services		(194,252)	(189,276)	(194,483)
Other property and services		(10,000)	(42,003)	(10,000)
		(6,879,185)	(7,520,785)	(5,755,321)
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,220,266	3,338,879	1,915,880
Amount attributable to operating activities		(2,342,298)	(2,106,477)	(2,444,128)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,962,516	3,158,029	3,135,051
Purchase property, plant and equipment	4(a)	(48,000)	(169,793)	(188,015)
Purchase and construction of infrastructure	4(a)	(2,121,289)	(3,389,580)	(3,318,075)
Proceeds from disposal of assets	4(b)	4,100	166,337	214,500
Amount attributable to investing activities		(202,673)	(235,007)	(156,539)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(52,228)	(61,601)	(61,335)
Proceeds from self supporting loans	6(a)	16,777	17,081	16,815
Transfers to cash backed reserves (restricted assets)	7(a)	(127,446)	0	0
Transfers from cash backed reserves (restricted assets)	7(a)	165,123	154,730	204,880
Amount attributable to financing activities		2,226	110,210	160,360
Budgeted deficiency before general rates		(2,542,745)	(2,231,274)	(2,440,307)
Estimated amount to be raised from general rates	1	2,542,745	2,416,600	2,421,800
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	185,326	(18,507)

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

**SHIRE OF VICTORIA PLAINS
RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	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)	185,326	229,463	335,505
		185,326	229,463	335,505
Revenue from operating activities (excluding rates)				
Rate revenue other than revenue raised from general rates	1	76,000	73,321	95,466
Operating grants, subsidies and contributions	9	712,156	1,350,448	598,487
Fees and charges	8	229,317	272,037	219,775
Interest earnings	10(a)	46,403	43,748	52,036
Other revenue	10(b)	63,319	106,412	92,130
Profit on asset disposals	4(b)	4,100	0	1,914
		1,131,295	1,845,966	1,059,808
Expenditure from operating activities				
Employee costs		(1,264,298)	(1,673,359)	(1,573,068)
Materials and contracts		(1,974,841)	(2,117,330)	(1,862,534)
Utility charges		(110,220)	(101,774)	(99,802)
Depreciation on non-current assets	5	(3,224,366)	(3,239,758)	(1,869,194)
Interest expenses	10(d)	(20,826)	(15,520)	(23,121)
Insurance expenses		(135,136)	(132,358)	(127,161)
Other expenditure		(149,498)	(141,565)	(151,841)
Loss on asset disposals	4(b)	0	(99,121)	(48,600)
		(6,879,185)	(7,520,785)	(5,755,321)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,220,266	3,338,879	1,915,880
Amount attributable to operating activities		(2,342,298)	(2,106,477)	(2,444,128)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,962,516	3,158,029	3,135,051
Purchase property, plant and equipment	4(a)	(48,000)	(169,793)	(188,015)
Purchase and construction of infrastructure	4(a)	(2,121,289)	(3,389,580)	(3,318,075)
Proceeds from disposal of assets	4(b)	4,100	166,337	214,500
Amount attributable to investing activities		(202,673)	(235,007)	(156,539)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(52,228)	(61,601)	(61,335)
Proceeds from self supporting loans	6(a)	16,777	17,081	16,815
Transfers to cash backed reserves (restricted assets)	7(a)	(127,446)	0	0
Transfers from cash backed reserves (restricted assets)	7(a)	165,123	154,730	204,880
Amount attributable to financing activities		2,226	110,210	160,360
Budgeted deficiency before general rates		(2,542,745)	(2,231,274)	(2,440,307)
Estimated amount to be raised from general rates	1	2,542,745	2,416,600	2,421,800
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	185,326	(18,507)

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

SHIRE OF VICTORIA PLAINS
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
	\$		\$	\$	\$	\$	\$	\$	\$
General rate									
Gross rental valuations									
General GRV	0.10683	162	1,794,146	191,663	0	0	191,663	177,411	179,597
Unimproved valuations									
General UV	0.00712	302	321,973,750	2,291,809	0	0	2,291,809	2,185,849	2,188,863
Sub-Totals		464	323,767,896	2,483,472	0	0	2,483,472	2,363,260	2,368,460
Minimum									
Minimum payment	\$								
Gross rental valuations									
General GRV	441.00	65	81,774	28,665	0	0	28,665	30,240	30,240
Unimproved valuations									
General UV	577.50	53	1,726,321	30,608	0	0	30,608	23,100	23,100
Sub-Totals		118	1,808,095	59,273	0	0	59,273	53,340	53,340
		582	325,575,991	2,542,745	0	0	2,542,745	2,416,600	2,421,800
Discounts/concessions (Refer note 1(e))							0	0	0
Total amount raised from general rates							2,542,745	2,416,600	2,421,800
Specified area rates (Refer note 1(c))							0	0	0
Ex-Gratia rates							76,000	73,321	95,466
Total rates							2,618,745	2,489,921	2,517,266

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

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.

**SHIRE OF VICTORIA PLAINS
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
		\$	%	%
Option one				
Single Full Payment	23/09/2019			11.00%
Option two				
First instalment	23/09/2019			11.00%
Second instalment	25/11/2019	6	5.50%	11.00%
Third instalment	28/01/2020	6	5.50%	11.00%
Fourth instalment	30/03/2020	6	5.50%	11.00%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,886	1,877	2,000
Instalment plan interest earned	8,000	7,608	2,000
ESL penalty interest earned	180	176	50
Unpaid rates and service charge interest earned	6,000	5,716	16,000
	16,066	15,377	20,050

**SHIRE OF VICTORIA PLAINS
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.

(d) Service Charges

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

(e) Rates discounts

Council has resolved that for the 2019/20 financial year there will be no discount offered for the early payment of rates.

(f) Waivers or concessions

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

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

2 (a). NET CURRENT ASSETS

Note	2019/20	2019/20	2018/19	2018/19
	Budget 30 June 2020	Budget 01 July 2019	Estimated Actual 30 June 2019	Budget 30 June 2019
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	146,910	352,586	167,960
Cash - restricted reserves	3	432,440	470,117	418,889
Receivables		336,941	288,125	236,348
Inventories		42,884	46,084	62,180
		959,175	1,156,912	885,377
Less: current liabilities				
Trade and other payables		(389,790)	(364,790)	(347,412)
Long term borrowings		0	266	53,483
Provisions		(136,945)	(136,945)	(136,945)
		(526,735)	(501,469)	(430,874)
Net current assets		432,440	655,443	454,503

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

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	432,440	655,443	655,443	454,503
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	(432,440)	(470,117)	(470,117)	(418,889)
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		0	266	266	(638)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		0	(266)	(266)	(53,483)
Adjusted net current assets - surplus/(deficit)		0	185,326	185,326	(18,507)
(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					
Less: Profit on asset disposals	4(b)	(4,100)	0	0	(1,914)
Add: Loss on disposal of assets	4(b)	0	99,121	99,121	48,600
Add: Depreciation on assets	5	3,224,366	3,239,758	3,239,758	1,869,194
Non cash amounts excluded from operating activities		3,220,266	3,338,879	3,338,879	1,915,880

**SHIRE OF VICTORIA PLAINS
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 Victoria Plains 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 Victoria Plains contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Victoria Plains 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 Victoria Plains'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 Victoria Plains'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 Victoria Plains'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.

**SHIRE OF VICTORIA PLAINS
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	146,910	352,586	167,960
Cash - restricted	432,440	470,117	418,889
	579,350	822,703	586,849
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Long Service Leave	4,498	4,437	4,425
Plant	150,497	49,808	42,063
Housing	17,710	22,400	17,331
Sewerage Scheme - Calingiri	36,112	77,578	50,327
Refuse Site	182,840	278,983	278,509
Building Maintenance	15,240	15,032	14,901
Infrastructure	4,736	14,535	4,000
Gym Equipment	7,445	7,344	7,333
Sewerage Scheme - Yerecoin	13,362	0	0
	432,440	470,117	418,889
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,242,629)	(100,190)	861,338
Depreciation	3,224,366	3,239,758	1,869,194
(Profit)/loss on sale of asset	(4,100)	99,121	46,686
(Increase)/decrease in receivables	(48,550)	15,459	33,475
(Increase)/decrease in inventories	3,200	(5,472)	5,050
Increase/(decrease) in payables	25,000	(78,892)	2,500
Grants/contributions for the development of assets	(1,962,516)	(3,158,029)	(3,135,051)
Net cash from operating activities	(5,229)	11,755	(316,808)

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.

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	0	0	0	0	0	5,000	0	0	0	0	0	5,000	42,920	20,000
Buildings - specialised	12,000	0	0	0	0	0	0	0	0	0	31,000	43,000	73,395	80,795
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0	35,608	57,220
Plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	17,870	30,000
	12,000	0	0	0	0	5,000	0	0	0	0	31,000	48,000	169,793	188,015
<i>Infrastructure</i>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	2,021,289	0	0	2,021,289	3,389,580	3,318,075
Infrastructure - Bridges	0	0	0	0	0	0	0	0	100,000	0	0	100,000	0	0
	0	0	0	0	0	0	0	0	2,121,289	0	0	2,121,289	3,389,580	3,318,075
Total acquisitions	12,000	0	0	0	0	5,000	0	0	2,121,289	0	31,000	2,169,289	3,559,373	3,506,090

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

- Statement of Capital Expenditure
- Capital Works & New Assets Source of Funding

**SHIRE OF VICTORIA PLAINS
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	0	4,100	4,100	0	265,458	166,337	0	(99,121)	261,186	214,500	1,914	(48,600)
	0	4,100	4,100	0	265,458	166,337	0	(99,121)	261,186	214,500	1,914	(48,600)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	0	4,100	4,100	0	265,458	166,337	0	(99,121)	261,186	214,500	1,914	(48,600)
	0	4,100	4,100	0	265,458	166,337	0	(99,121)	261,186	214,500	1,914	(48,600)

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

- Disposal of Assets work paper

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

5. ASSET DEPRECIATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
By Program			
Governance	38,587	38,214	36,176
Law, order, public safety	55,862	70,067	3,937
Education and welfare	835	827	425
Housing	38,786	40,125	35,186
Community amenities	99,182	98,220	82,053
Recreation and culture	182,999	181,225	115,964
Transport	2,581,402	2,556,430	1,304,294
Economic services	8,225	8,145	4,742
Other property and services	218,488	246,505	286,417
	3,224,366	3,239,758	1,869,194
By Class			
Buildings - non-specialised	23,876	23,990	31,843
Buildings - specialised	113,145	113,685	98,858
Furniture and equipment	37,808	37,988	37,450
Plant and equipment	174,688	175,522	183,999
Motor Vehicles	146,611	147,311	133,434
Construction Other than Building	0	0	68,163
Infrastructure - Roads	2,392,484	2,403,906	1,157,195
Infrastructure - Footpaths	11,188	11,241	16,008
Infrastructure - Other	211,557	212,567	142,244
Infrastructure - Bridges	113,009	113,548	0
	3,224,366	3,239,758	1,869,194

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:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 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.

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020	Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments	Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2019
		\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
Community amenities															
Loan 72 Drought Proofin	0	0	0	0	0	10,292	0	10,292	427	0	10,291	0	10,291	589	0
Recreation and culture															
Loan 82 Calingiri Sports	59,113	0	18,838	2,903	40,275	77,135	0	18,022	3,080	59,113	77,136	0	18,022	3,826	59,114
Economic services															
Loan 84 Piawaning Wat	135,222	0	16,613	4,200	118,609	151,429	0	16,207	2,911	135,222	151,429	0	16,207	4,720	135,222
	194,335	0	35,451	7,103	158,884	238,856	0	44,521	6,418	194,335	238,856	0	44,520	9,135	194,336
Self Supporting Loans															
Recreation and culture															
LOAN 83 Calingiri Footb	222,097	0	16,777	11,723	205,320	239,177	0	17,080	9,102	222,097	239,177	0	16,815	11,986	222,362
	222,097	0	16,777	11,723	205,320	239,177	0	17,080	9,102	222,097	239,177	0	16,815	11,986	222,362
	416,432	0	52,228	18,826	364,204	478,033	0	61,601	15,520	416,432	478,033	0	61,335	21,121	416,698

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

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	300,000	300,000	300,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(2,132)	0
Total amount of credit unused	320,000	317,868	320,000
Loan facilities			
Loan facilities in use at balance date	364,204	416,432	416,698
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2019	2019/20 Budgeted Increase/ (Decrease)	Amount as at 30th June 2020
			\$	\$	\$
Bendigo Bank	To cover shortfalls in cash flows when required	2019	300,000	0	300,000
			300,000	0	300,000

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.

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual 2018/19 Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget 2018/19 Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	4,437	61	0	4,498	4,437	0	0	4,437	4,425	0	0	4,425
Plant	49,808	100,689	0	150,497	67,678	0	(17,870)	49,808	67,563	0	(25,500)	42,063
Housing	22,400	310	(5,000)	17,710	37,400	0	(15,000)	22,400	37,331	0	(20,000)	17,331
Sewerage Scheme - Calingiri	77,578	783	(42,249)	36,112	77,578	0	0	77,578	77,447	0	(27,120)	50,327
Refuse Site	278,983	3,857	(100,000)	182,840	278,983	0	0	278,983	278,509	0	0	278,509
Building Maintenance	15,032	208	0	15,240	77,292	0	(62,260)	15,032	77,161	0	(62,260)	14,901
Infrastructure	14,535	201	(10,000)	4,736	74,135	0	(59,600)	14,535	74,000	0	(70,000)	4,000
Gym Equipment	7,344	101	0	7,445	7,344	0	0	7,344	7,333	0	0	7,333
Sewerage Scheme - Yerecoin	0	21,236	(7,874)	13,362	0	0	0	0	0	0	0	0
	470,117	127,446	(165,123)	432,440	624,847	0	(154,730)	470,117	623,769	0	(204,880)	418,889

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Long Service Leave	Ongoing	- to be used to fund annual and long service leave requirements.
Plant	Ongoing	- to be used for the purchase of major plant.
Housing	Ongoing	- to be used for the procurement of staff housing.
Sewerage Scheme - Calingiri	Ongoing	- to be used to maintain and improve the Calingiri sewerage scheme.
Refuse Site	Ongoing	- to be used to fund future refuse site development.
Building Maintenance	Ongoing	- to be used for the long term maintenance of Shire buildings.
Infrastructure	Ongoing	- to be used for future infrastructure development to ensure long term Shire sustainability.
Gym Equipment	Ongoing	- to be used for future purchases and replacement of gymnasium equipment.
Sewerage Scheme - Yerecoin	Ongoing	- to be used to maintain and improve the Yerecoin sewerage scheme.

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

7. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2019/20 Budget amount to be used	2019/20 Budget amount change of purpose
Sewerage Scheme - Calingiri	Sewerage Scheme - Yerecoin	Establish separate Reserve funds for the Yerecoin Sewerage Scheme.	Reaseve funds for Yerecoin Sewerage Scheme had been sitting in the Calingiri Sewerage Scheme Reserve fund.	\$ 20,946	\$ 20,946
				20,946	20,946

**SHIRE OF VICTORIA PLAINS
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	4,000	7,550	4,000
General purpose funding	4,000	(1,062)	10,000
Law, order, public safety	9,200	9,434	4,700
Health	1,500	944	3,500
Education and welfare	500	0	0
Housing	86,855	85,966	82,970
Community amenities	82,762	77,723	78,805
Recreation and culture	8,350	8,911	8,650
Transport	0	19,171	0
Economic services	20,150	18,651	16,150
Other property and services	12,000	44,749	11,000
	229,317	272,037	219,775

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

General purpose funding	530,829	1,173,318	458,848
Law, order, public safety	49,116	52,055	57,830
Education and welfare	8,000	949	5,000
Transport	124,211	124,126	76,809
	712,156	1,350,448	598,487

Non-operating grants, subsidies and contributions

Transport	1,962,516	3,158,029	3,135,051
	1,962,516	3,158,029	3,135,051

SHIRE OF VICTORIA PLAINS
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	6,500	6,283	8,000
- Other funds	14,000	13,963	14,000
- Self Supporting Loans	11,723	10,002	11,986
Other interest revenue (refer note 1b)	14,180	13,500	18,050
	46,403	43,748	52,036
(b) Other revenue			
Reimbursements and recoveries	16,329	36,216	43,830
Other	46,990	70,196	48,300
	63,319	106,412	92,130
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	28,000	11,042	28,000
Other services	0	1,775	0
	28,000	12,817	28,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	18,826	15,520	21,121
Other	2,000	0	2,000
	20,826	15,520	23,121
(e) Elected members remuneration			
Meeting fees	52,500	52,500	52,500
President's allowance	6,500	6,500	6,500
Deputy President's allowance	1,625	1,625	1,625
Travelling expenses	7,000	5,299	13,000
Telecommunications allowance	7,000	7,000	12,000
	74,625	72,924	85,625
(f) Write offs			
General rate	800	489	0
	800	489	0

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

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

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

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with Homeswest have a joint venture agreement with regards to the provision of two aged persons units in Bolgart and four aged persons units in Calingiri.

The only assets are land and buildings, of which Council has a 25% (twenty per cent) share of the assets.

As at 30th June 2019 the written down value (WDV) of the 25% share was approximately \$229,553

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Non-current assets			
Plant and equipment	242,500	242,500	0
Less: accumulated depreciation	(21,594)	(12,947)	0
	220,906	229,553	0

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 Victoria Plains's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

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

13. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
BCITF	160	6,500	(6,500)	160
BSL	2,156	3,200	(3,500)	1,856
Gillingara Sports & Recreation Associat	5,000	0	(5,000)	0
Gym Key Bond	1,083	500	(350)	1,233
Hall & Hall Key Bond	1,192	250	(250)	1,192
Vehicle Licensing	461	305,000	(305,000)	461
Other Trust Items	3,493	0	(500)	2,993
Tip Key Bond	1,578	250	(250)	1,578
	15,123	315,700	(321,350)	9,473

**SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION****GOODS AND SERVICES TAX (GST)**

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

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

NOTES TO AND FORMING PART OF THE ANNUAL BUDGET

FOR THE PERIOD ENDED 30 JUNE 2020

DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Proceeds Date	GL #	Plant #	Asset #	Written Down Value	Sale Proceeds	Profit(Loss)	Profit GL #	Profit \$	Loss GL #	Loss \$
					2019/20 Budget \$	2019/20 Budget \$	2019/20 Budget \$				
Transport Toro Z580D 25hp Ride on Mower	30/09/2019	16088	PM07	PE097	0.00	4,100.00	4,100	11290	4,100.00	21270	
					0.00	4,100.00	4,100.00		4,100.00		0.00

NOTES TO AND FORMING PART OF THE ANNUAL BUDGET

FOR THE PERIOD ENDED 30 JUNE 2020

DISPOSALS OF ASSETS (Continued)

The following assets have been disposed of during the period under review:

By Class of Asset

	Proceeds Date	GL #	Plant #	Asset #	Written Down Value	Sale Proceeds	Profit(Loss)
					2019/20 Budget \$	2019/20 Budget \$	2019/20 Budget \$
Plant & Equipment Toro Z580D 25hp Ride on Mower	30/09/2019	16088	PM07	PE097	0.00	4,100.00	4,100.00
					0.00	4,100.00	4,100.00

Summary

Profit on Asset Disposals
Loss on Asset Disposals

	2019/20 Budget \$
	4,100.00
	0.00
	<u>4,100.00</u>

CAPITAL WORKS & NEW ASSETS - SOURCE OF FUNDING

FOR THE PERIOD ENDED 30 JUNE 2020

Program	GL	NEW BUDGET TOTAL	Capital Grants & Contribs.	Royalties for Regions CLGF	Royalties for Regions Super Towns	Royalties for Regions MWIP/ RDS	Insurance Recoup	MRWA RRGroup	MRWA CLGF	MRWA Black Spot	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Restricted Monies (Prior Grants)	Other Specific Contribs.	Loan Funds	SSL Principal Received	Reserves	Sale of Assets	Council Funds
4	40052	12,000																		12,000
Total - Governance		12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000
9	40110	5,000																5,000		0
Total - Housing		5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000	0	0
11	40307 40308	18,838 16,777															16,777			18,838 0
Total - Recreation & Culture		35,615	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,777	0	0	18,838
12	C0019 C0127 C0133 C0134 R2R025 R2R026 R2R027 R2R028 RR0035 RR0036 AG0001 R2R029	18,000 20,746 95,340 100,500 3,000 29,500 262,000 114,000 7,000 259,400 1,111,803 100,000																		18,000 20,746 95,340 100,500 3,000 0 0 37,694 0 (77,988) 86,467 0 (248,197) 0
Total - Transport		2,121,289	0	0	0	0	0	172,933	680,000	0	123,211	344,595	0	84,988	680,000	0	0	0	0	35,562
13	40309	16,613																		16,613
Total - Economic Services		16,613	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,613
14	40063	31,000																		31,000
Total - Other Property & Services		31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,000
OVERALL TOTALS		2,221,517	0	0	0	0	0	172,933	680,000	0	123,211	344,595	0	84,988	680,000	0	16,777	5,000	0	114,013

Total Funding 2,221,517

Variance 0

CAPITAL - OTHER GRANTS
NEW 0
C/FWD 0

CAPITAL - ROAD GRANT FUNDING
NEW 2,000,739
C/FWD 84,988

CAPITAL - COUNCIL FUNDING
135,790

SHIRE OF VICTORIA PLAINS

STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD 1 JULY 2019 TO 30 JUNE 2020

	Account Number	Reserve									Total Reserves
		Long Service	Plant	Housing	Sewerage Scheme Calingiri	Sewerage Scheme Yerecoin	Refuse Site	Building Maintenance	Infrastructure	Gymnasium	
Opening Balance - 1/7/19		4,437	49,808	22,400	77,578	0	278,982	15,032	14,535	7,345	470,117
Additions To Reserves (Transfers To)											
Transfer Reserve Interest Earned to Reserves	40318	61	689	310	783	290	3,857	208	201	101	6,500
Transfer of Yerecoin portion of the Sewerage reserve	40320					20,946					20,946
Transfer to Plant Reserve - General Allocation	40312		100,000								100,000
Total Additions to Reserves		61	100,689	310	783	21,236	3,857	208	201	101	127,446
Reserves Utilised (Transfers From)											
Transfer from LSL Reserve	50431										0
Roller blinds for admin building/library	50432										0
CEO's office refurbishment	50432										0
44 Edmond St - Capital improvements	50911			5,000							5,000
Transfer from Refuse Site Reserve	51001										0
Transfer of Yerecoin portion of the Sewerage reserve	51031					20,946					20,946
Net cost in 2019/20 for running of Calingiri Effluent Scheme	51031					21,303					21,303
Net cost in 2019/20 for running of Yerecoin Effluent Scheme	51032						7,874				7,874
Transfer from Refuse Reserve	51001						100,000				100,000
Oval renovation, de-thatching, etc. (Refer Job CSPC)	51103								10,000		10,000
Toodyay-Bindi Bindi Rd	51211										0
Depot upgrades (C/Fwd 2017/18)	51212										0
Shed upgrade at the depot	51212										0
Net change over of Torro Mower	51231										0
Total Reserves Utilised		0	0	5,000	42,249	7,874	100,000	0	10,000	0	165,123
Closing Reserve Balances		4,498	150,497	17,710	36,112	13,362	182,839	15,240	4,736	7,446	432,440
Total Reserves 30/06/20											432,440



SHIRE OF VICTORIA PLAINS

SCHEDULES 2 TO 14

(By Program)

FOR THE PERIOD ENDED 30 JUNE 2020

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- Schedule 11 - Recreation & Culture
- Schedule 12 - Transport
- Schedule 13 - Economic Services
- Schedule 14 - Other Property & Services

SHIRE OF VICTORIA PLAINS
SCHEDULE 02 - GENERAL FUND SUMMARY
Financial Statement for Period Ended
30 June 2020

MUNICIPAL FUND		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING									
General Purpose Funding	03	3,032,763.00	348,880.00	3,095,467.30	356,619.17	3,710,299.56	395,939.42	3,198,207.00	356,565.00
Governance	04	5,724.00	505,006.00	3,849.30	529,502.14	4,678.23	553,749.33	4,233.00	512,513.00
Law, Order, Public Safety	05	65,691.00	296,833.00	70,139.30	346,821.01	65,347.68	354,646.18	59,818.00	312,101.00
Health	07	5,638.00	144,599.00	2,575.00	154,408.08	2,858.18	160,214.31	3,150.00	148,887.00
Education & Welfare	08	5,000.00	104,687.00	11,000.00	113,872.00	3,082.57	73,159.59	8,500.00	81,430.00
Housing	09	91,243.00	226,694.00	97,423.54	222,738.50	97,803.74	253,639.27	98,491.68	241,243.00
Community Amenities	10	83,301.00	445,706.00	78,333.70	494,727.70	80,158.32	525,598.84	85,738.00	742,819.00
Recreation & Culture	11	43,080.00	514,421.00	43,957.30	622,518.86	41,637.81	676,362.71	26,946.00	679,097.00
Transport	12	3,218,477.00	2,964,012.00	3,311,020.00	4,271,713.48	3,305,537.86	4,316,366.09	2,094,457.00	3,600,278.00
Economic Services	13	33,887.00	194,482.70	35,811.40	196,218.24	37,513.34	190,300.07	39,355.00	194,252.00
Other Property & Services	14	31,855.00	10,000.00	62,734.00	34,000.00	71,677.48	44,175.49	17,660.00	10,000.00
TOTAL - OPERATING		6,616,659.00	5,755,320.70	6,812,310.84	7,343,139.18	7,420,594.77	7,544,151.30	5,636,555.68	6,879,185.00
CAPITAL									
General Purpose Funding	03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00
Governance	04	22,260.00	84,515.00	22,260.00	85,314.00	22,260.00	56,264.87	0.00	12,000.00
Law, Order, Public Safety	05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health	07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Education & Welfare	08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Housing	09	20,000.00	20,000.00	20,000.00	20,000.00	15,000.00	16,577.00	5,000.00	5,000.00
Community Amenities	10	27,120.00	10,291.00	0.00	10,291.00	0.00	10,291.00	150,123.00	20,946.00
Recreation & Culture	11	36,815.00	48,337.00	36,815.00	57,592.00	26,680.91	61,445.87	26,777.00	35,615.00
Transport	12	115,500.00	3,348,075.00	102,273.00	3,382,227.00	107,870.00	3,430,012.19	0.00	2,221,289.00
Economic Services	13	0.00	16,207.00	0.00	16,207.00	0.00	16,206.91	0.00	16,613.00
Other Property & Services	14	0.00	40,000.00	0.00	63,763.00	0.00	52,738.74	0.00	31,000.00
TOTAL - CAPITAL		221,695.00	3,567,425.00	181,348.00	3,635,394.00	171,810.91	3,643,536.58	181,900.00	2,348,963.00
		6,838,354.00	9,322,745.70	6,993,658.84	10,978,533.18	7,592,405.68	11,187,687.88	5,818,455.68	9,228,148.00
Less Depreciation Written Back			(1,869,194.00)		(3,275,108.00)		(3,239,758.09)		(3,224,366.00)
Less Profit/Loss Written Back		(1,914.00)	(48,600.00)	(1,505.00)	(90,024.71)	0.00	(99,120.75)	(4,100.00)	0.00
Movement in Employee Entitlements Reserve Cash			0.00		0.00		0.00		0.00
Movement in Deferred Pensioner Rates	92000		0.00		0.00		0.00		0.00
Movement in Deferred Pensioner ESL	92001		0.00		0.00		0.00		0.00
Movement in Non Current LSL Provision	94110		0.00		0.00		0.00		0.00
Adjustment in Fixed Assets			0.00		0.00		0.00		0.00
Rounding Adjustment			0.00		0.00		0.00		0.00
Plus Proceeds from Sale of Assets		214,500.00		170,428.50		166,337.50		4,100.00	
TOTAL REVENUE & EXPENDITURE		7,050,940.00	7,404,951.70	7,162,582.34	7,613,400.47	7,758,743.18	7,848,809.04	5,818,455.68	6,003,782.00
Surplus/Deficit July 1st B/Fwd		335,505.00		229,463.25		229,463.25		185,326.00	
		7,386,445.00	7,404,951.70	7,392,045.59	7,613,400.47	7,988,206.43	7,848,809.04	6,003,781.68	6,003,782.00
Surplus/Deficit C/Fwd			(18,506.70)		(221,354.88)		139,397.39		(0.32)
		7,386,445.00	7,386,445.00	7,392,045.59	7,392,045.59	7,988,206.43	7,988,206.43	6,003,781.68	6,003,781.68

SHIRE OF VICTORIA PLAINS
SCHEDULE 03 - GENERAL PURPOSE FUNDING
 Financial Statement for Period Ended
 30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Rates		23,450.00		4,000.00		14,399.19		16,700.00
General Purpose Grants		0.00		0.00		0.00		0.00
Other General Purpose Funding		325,430.00		352,619.17		381,540.23		339,865.00
<u>OPERATING REVENUE</u>								
Rates	2,545,266.00		2,514,821.00		2,510,780.76		2,641,745.00	
General Purpose Grants	458,848.00		557,147.00		1,173,318.00		530,829.00	
Other General Purpose Funding	28,649.00		23,499.30		26,200.80		25,633.00	
SUB-TOTAL	3,032,763.00	348,880.00	3,095,467.30	356,619.17	3,710,299.56	395,939.42	3,198,207.00	356,565.00
<u>CAPITAL EXPENDITURE</u>								
Rates		0.00		0.00		0.00		0.00
General Purpose Grants		0.00		0.00		0.00		0.00
Other General Purpose Funding		0.00		0.00		0.00		6,500.00
<u>CAPITAL REVENUE</u>								
Rates	0.00		0.00		0.00		0.00	
General Purpose Grants	0.00		0.00		0.00		0.00	
Other General Purpose Funding	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00
TOTAL - PROGRAMME SUMMARY	3,032,763.00	348,880.00	3,095,467.30		3,710,299.56	395,939.42	3,198,207.00	363,065.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2020

RATES GL # JOB #	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
20300 Rates Collection		22,000.00		3,000.00		14,099.33		16,200.00
20301 Rates Write Offs		1,450.00		1,000.00		299.86		500.00
OPERATING REVENUE								
10300 Rates Income	2,421,800.00		2,423,000.00		2,416,599.54		2,542,745.00	
10301 Rates Discount Allowed	0.00		0.00		0.00		0.00	
10305 Temp Account For Rates 2	0.00		0.00		0.00		0.00	
10310 Ex Gratia Rates	95,466.00		73,321.00		73,321.09		76,000.00	
10311 Reimbursement of Legal Fees	0.00		0.00		8,597.92		5,000.00	
10315 Rates Enquiry Fees (EAS)	8,000.00		2,000.00		(2,938.27)		2,000.00	
10316 Title Searches Reimbursed	0.00		0.00		0.00		0.00	
10317 Administrative Fees on Rates Instalments	2,000.00		1,886.00		1,876.50		2,000.00	
10318 Penalty Interest on Rates	16,000.00		7,000.00		5,715.92		6,000.00	
10319 Instalment Interest on Rates	2,000.00		7,614.00		7,608.06		8,000.00	
SUB-TOTAL TO PROGRAMME SUMMARY	2,545,266.00	23,450.00	2,514,821.00	4,000.00	2,510,780.76	14,399.19	2,641,745.00	16,700.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - RATES	2,545,266.00	23,450.00	2,514,821.00	4,000.00	2,510,780.76	14,399.19	2,641,745.00	16,700.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2020

GENERAL PURPOSE GRANTS GL # JOB #	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
OPERATING REVENUE								
10325 Financial Assistance Grants - General	224,312.00		308,523.00		624,712.00		279,811.00	
10326 Financial Assistance Grants - Local Roads	234,536.00		248,624.00		548,606.00		251,018.00	
16042 RLCIP Projects Grant	0.00		0.00		0.00		0.00	
16043 R4R CLGF Grant	0.00		0.00		0.00		0.00	
SUB-TOTAL TO PROGRAMME SUMMARY	458,848.00	0.00	557,147.00	0.00	1,173,318.00	0.00	530,829.00	0.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - GENERAL PURPOSE GRANTS	458,848.00	0.00	557,147.00	0.00	1,173,318.00	0.00	530,829.00	0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2020

OTHER GENERAL PURPOSE FUNDING GL # JOB #	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
20310 Admin Expenditure Reallocated		325,430.00		352,619.17		381,540.23		339,865.00
OPERATING REVENUE								
10320 Interest Income Municipal Funds	8,000.00		6,600.00		13,963.24		14,000.00	
10321 Interest Income - Reserve Funds	14,000.00		12,000.00		6,283.21		6,500.00	
10390 Profit on Asset Disposals	0.00		0.00		0.00		0.00	
10395 Administration Income - Allocated	6,649.00		4,899.30		5,954.35		5,133.00	
SUB-TOTAL TO PROGRAMME SUMMARY	28,649.00	325,430.00	23,499.30	352,619.17	26,200.80	381,540.23	25,633.00	339,865.00
CAPITAL EXPENDITURE								
40318 Transfer Reserve Interest Earned to Reserves		0.00		0.00		0.00		6,500.00
CAPITAL REVENUE								
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00
TOTAL - OTHER GENERAL PURPOSE FUNDING	28,649.00	325,430.00	23,499.30	352,619.17	26,200.80	381,540.23	25,633.00	346,365.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 04 - GOVERNANCE
 Financial Statement for Period Ended
 30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Members of Council		505,006.00		529,502.14		544,309.37		512,513.00
Administration		0.00		0.00		9,439.96		0.00
<u>OPERATING REVENUE</u>								
Members of Council	5,724.00		3,849.30		4,678.23		4,233.00	
Administration	0.00		0.00		0.00		0.00	
SUB-TOTAL	5,724.00	505,006.00	3,849.30	529,502.14	4,678.23	553,749.33	4,233.00	512,513.00
<u>CAPITAL EXPENDITURE</u>								
Members of Council		7,220.00		8,019.00		8,018.59		0.00
Administration		77,295.00		77,295.00		48,246.28		12,000.00
<u>CAPITAL REVENUE</u>								
Members of Council	0.00		0.00		0.00		0.00	
Administration	22,260.00		22,260.00		22,260.00		0.00	
SUB-TOTAL	22,260.00	84,515.00	22,260.00	85,314.00	22,260.00	56,264.87	0.00	12,000.00
TOTAL - PROGRAMME SUMMARY	27,984.00	589,521.00	26,109.30	614,816.14	26,938.23	610,014.20	4,233.00	524,513.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2020

MEMBERS OF COUNCIL GL # JOB #		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE									
20401	Member's Travel Expenses Reimbursed		13,000.00		9,000.00		5,298.85		7,000.00
20402	Member's Sitting Fees		52,500.00		52,500.00		52,500.00		52,500.00
20403	Election Expenses		0.00		0.00		0.00		12,000.00
20404	Conferences & Seminars - Local Government Week		15,000.00		12,000.00		11,347.08		13,000.00
20405	Conferences & Seminars - Councillor Training		0.00		0.00		80.00		15,000.00
20406	Meeting Costs		11,000.00		12,500.00		13,736.89		5,500.00
20407	Delivering Agendas		0.00		0.00		0.00		0.00
20408	Sundry		13,000.00		16,000.00		14,784.61		15,000.00
20409	Public Relations		50,866.00		51,500.00		58,449.16		67,073.00
20410	Legal Fees - Members		5,000.00		10,000.00		8,752.00		5,000.00
20411	Insurance		5,500.00		5,500.00		5,500.00		5,652.00
20412	Integrated Planning/Strategic Plan		35,000.00		35,000.00		22,295.76		15,000.00
20413	Asset Management Plan		15,000.00		15,000.00		17,800.00		3,000.00
20414	Subscriptions - Members		13,330.00		18,330.00		18,870.10		14,637.00
20415	Presidents Allowance		6,500.00		6,500.00		6,500.00		6,500.00
20416	Deputy Presidents Allowance		1,625.00		1,625.00		1,625.00		1,625.00
20417	Member's Communication Allowances/Reimbursements		12,000.00		7,000.00		7,000.00		7,000.00
20420	Admin Expenditure Allocated		255,685.00		277,047.14		299,769.92		267,026.00
OPERATING REVENUE									
10420	Contributions and Donations	500.00		0.00		0.00		200.00	
10495	Administration Income - Allocated	5,224.00		3,849.30		4,678.23		4,033.00	
SUB-TOTAL		5,724.00	505,006.00	3,849.30	529,502.14	4,678.23	544,309.37	4,233.00	512,513.00
CAPITAL EXPENDITURE									
40053	Chambers Building - Upgrade		0.00		0.00		0.00		0.00
40031	Furn & Equip - Chambers		7,220.00		8,019.00		8,018.59		0.00
40258	Tablets		0.00		0.00		0.00		0.00
40279	Air Conditioning Upgrade - Council Chambers		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
SUB-TOTAL		0.00	7,220.00	0.00	8,019.00	0.00	8,018.59	0.00	0.00
TOTAL - MEMBERS OF COUNCIL		5,724.00	512,226.00	3,849.30	537,521.14	4,678.23	552,327.96	4,233.00	512,513.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2020

ADMINISTRATION GL # JOB #	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
20430		688,802.00		720,000.00		721,588.65		683,503.00
20431		50,243.00		40,000.00		44,059.95		44,875.00
20432		0.00		10,000.00		8,831.04		9,000.00
20433		5,000.00		1,500.00		1,173.49		1,500.00
20434		0.00		0.00		0.00		0.00
20435		98,344.00		85,000.00		135,223.31		114,543.00
20436		29,829.00		29,829.00		29,828.01		32,437.00
20437		10,000.00		20,000.00		22,771.41		15,000.00
20438		11,000.00		15,000.00		18,151.52		16,000.00
20439		18,110.00		15,000.00		11,680.10		15,500.00
20440								
			Jobs					
B001	Admin Office Building Maintenance	24,566.00		16,000.00		17,463.54		22,705.00
G001	Admin Bldg Ground Maintenance	14,898.00		15,000.00		11,928.36		11,422.00
20441	Minor Office Equipment	4,283.00		1,500.00		1,694.50		15,000.00
20442	Subscriptions - Admin	8,530.00		12,500.00		10,939.43		680.00
20443	Telephone	16,320.00		15,000.00		15,799.48		16,320.00
20444	Postage	4,500.00		4,250.00		3,970.31		4,500.00
20445	Other Office Expenses	46,000.00		32,000.00		33,074.25		41,000.00
20446	Bank Merchant Fees	5,000.00		3,600.00		5,104.11		5,200.00
20447	Bank Charges	2,000.00		2,000.00		2,293.66		2,500.00
20448	Audit Fees	28,000.00		28,125.00		13,467.00		28,000.00
20449	Occupational Health & Safety	21,000.00		6,750.00		7,412.00		24,200.00
20450	Write-offs	300.00		300.00		189.58		300.00
20451	Consultancy/Contractors	220,000.00		329,500.00		380,419.22		212,000.00
20452	Legal Fees - Administration	50,000.00		70,000.00		109,569.62		100,000.00
20453	Bank Overdraft Interest Charges	2,000.00		0.00		0.00		2,000.00
20470	Loss on Asset Disposals	0.00		0.00		0.00		0.00
20480	Leave Accruals	0.00		0.00		0.00		0.00
20481	Depreciation Expense	36,176.00		38,587.00		38,213.43		38,587.00
Recovered amounts								
20490	Administration Expenditure - Reallocated	(1,394,901.00)		(1,511,441.00)		(1,635,406.01)		(1,456,772.00)
OPERATING REVENUE								
10430	Reimbursements	5,000.00		3,000.00		282.08		2,000.00
10431	Commissions	12,500.00		10,500.00		12,096.44		12,500.00
10432	Administration Charges	4,000.00		4,000.00		10,078.41		4,000.00
10433	Sundry Income	7,000.00		3,500.00		3,067.32		3,500.00
10434	Rounding	0.00		0.00		(2.02)		0.00
10435	Reimburse Wage Claims	0.00		0.00		0.00		0.00
10490	Profit on Asset Disposals	0.00		0.00		0.00		0.00
16030	Emergency Management Grant - Generator and Trailer	0.00		0.00		0.00		0.00
16032	Rebate on Admin Building - Solar Upgrade	0.00		0.00		0.00		0.00
Recovered amounts								
10496	Administration Income - Reallocated	(28,500.00)		(21,000.00)		(25,522.23)		(22,000.00)
SUB-TOTAL		0.00		0.00		9,439.96		0.00
CAPITAL EXPENDITURE								
40001	Accounting System Upgrade - IT Vision Synergyssoft	0.00		0.00		0.00		0.00
40002	Office Computer Upgrade - Terminal Server	0.00		0.00		0.00		0.00
40004	CEO Vehicle Replacement	0.00		0.00		0.00		0.00
40005	DCEO Vehicle Replacement	0.00		0.00		0.00		0.00
40032	Furn & Equip - Administration	0.00		0.00		0.00		0.00
40046	Kyocera Colour Laser Printer - FS-C5025N	0.00		0.00		0.00		0.00
40048	Emergency Generator	0.00		0.00		0.00		0.00
40049	Trailer - Emergency Generator	0.00		0.00		0.00		0.00
40051	Library Upgrade	0.00		0.00		0.00		0.00
40052	Admin Office Upgrade	27,295.00		27,295.00		20,656.35		12,000.00
40069	Computing Upgrade software & hardware	50,000.00		50,000.00		27,589.93		0.00
40074	OH&S Upgrade to Shire buildings	0.00		0.00		0.00		0.00
40137	Upgrade shelving in the Archive Shed	0.00		0.00		0.00		0.00
40176	30Kva Generator	0.00		0.00		0.00		0.00
40183	InterPlan Software	0.00		0.00		0.00		0.00
40188	Install A/C to Server Room	0.00		0.00		0.00		0.00
40192	Admin Office Counter & Security Upgrade	0.00		0.00		0.00		0.00
40194	Archive Storage Shed - new ceiling	0.00		0.00		0.00		0.00
40230	15kw Solar PVC System (Shire Admin Building)	0.00		0.00		0.00		0.00
40249	Install ATM (Shire Admin Building)	0.00		0.00		0.00		0.00
40259	Admin. Carpark & Gardens Upgrade	0.00		0.00		0.00		0.00
40277	CCTV System	0.00		0.00		0.00		0.00
40278	Community/Admin. Pool Vehicle	0.00		0.00		0.00		0.00
40280	ATM Installation	0.00		0.00		0.00		0.00
40297	Air Conditioner (Admin. Office)	0.00		0.00		0.00		0.00
40310	Transfer to LSL Reserve	0.00		0.00		0.00		0.00
40311	Transfer to Bldg Mtce Reserve	0.00		0.00		0.00		0.00
CAPITAL REVENUE								
16001	Proceeds - Sale of CEO vehicle	0.00		0.00		0.00		0.00
16002	Proceeds - Sale of DCEO vehicle	0.00		0.00		0.00		0.00
50430	Realisation on Asset Disposals	0.00		0.00		0.00		0.00
50431	Transfer from LSL Reserve	0.00		0.00		0.00		0.00
50432	Transfer from Bldg Mtce Reserve	22,260.00		22,260.00		22,260.00		0.00
SUB-TOTAL		22,260.00		22,260.00		48,246.28		12,000.00
TOTAL - ADMINISTRATION		22,260.00		77,295.00		57,686.24		12,000.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>								
Fire Prevention		53,302.00		22,000.00		28,440.83		24,476.00
Bush Fire Brigades		89,550.00		146,484.00		130,456.83		118,630.00
Animal Control		48,098.00		25,100.00		30,053.31		32,414.00
Other Law, Order & Public Safety		105,883.00		153,237.01		165,695.21		136,581.00
<u>OPERATING REVENUE</u>								
Fire Prevention	2,000.00		3,335.00		3,330.77		1,180.00	
Bush Fire Brigades	57,830.00		57,830.00		52,055.20		49,116.00	
Animal Control	3,700.00		7,500.00		8,246.25		7,900.00	
Other Law, Order & Public Safety	2,161.00		1,474.30		1,715.46		1,622.00	
SUB-TOTAL	65,691.00	296,833.00	70,139.30	346,821.01	65,347.68	354,646.18	59,818.00	312,101.00
<u>CAPITAL EXPENDITURE</u>								
Fire Prevention		0.00		0.00		0.00		0.00
Bush Fire Brigades		0.00		0.00		0.00		0.00
Animal Control		0.00		0.00		0.00		0.00
Other Law, Order & Public Safety		0.00		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>								
Fire Prevention	0.00		0.00		0.00		0.00	
Bush Fire Brigades	0.00		0.00		0.00		0.00	
Animal Control	0.00		0.00		0.00		0.00	
Other Law, Order & Public Safety	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	65,691.00	296,833.00	70,139.30	346,821.01	65,347.68	354,646.18	59,818.00	312,101.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2020

FIRE PREVENTION	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
<u>OPERATING EXPENDITURE</u>								
20500 Fire Prevention		53,302.00		20,000.00		28,440.83		24,476.00
20501 Fire Breaks		0.00		2,000.00		0.00		0.00
20509 Sandewood Farm Fire Tender Expenses		0.00		0.00		0.00		0.00
<u>OPERATING REVENUE</u>								
10512 Fire Prevention Infringements	500.00		1,000.00		1,000.00		1,000.00	
10513 Insurance Claims Received	1,450.00		2,155.00		2,155.00		0.00	
10514 ESL Penalty Interest Received	50.00		180.00		175.77		180.00	
SUB-TOTAL	2,000.00	53,302.00	3,335.00	22,000.00	3,330.77	28,440.83	1,180.00	24,476.00
<u>CAPITAL EXPENDITURE</u>								
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - FIRE PREVENTION	2,000.00	53,302.00	3,335.00	22,000.00	3,330.77	28,440.83	1,180.00	24,476.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2020

GL #	JOB #	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
BUSH FIRE BRIGADES									
OPERATING EXPENDITURE									
20510	Mtce of Plant & Equip (FESA Fire Trucks)		73,922.00		35,000.00		12,782.29		6,546.00
20511	Mtce of Land & Buildings (Fire Stations)								
	B002 Calingiri Freemason'S Building Maint		5,765.00		5,765.00		2,602.91		2,626.00
	B003 Bolgart Fire Station		983.00		700.00		201.34		213.00
	B004 Mogumber / Gillingarra Fire Station		1,265.00		1,000.00		122.27		163.00
	B005 Yerecoin Fire Station		1,004.00		800.00		119.34		163.00
	B006 New Norcia Emergency Services Building		2,674.00		4,500.00		1,623.17		698.00
20512	Depreciation Expense		3,937.00		55,862.00		70,067.34		55,862.00
20513	Fair Value - Contributed Asset (Hino Fire Tru		0.00		0.00		0.00		0.00
20514	Loss on Disposal of Assets		0.00		0.00		0.00		0.00
20516	Purchase of Small Equipment < \$1,200		0.00		1,000.00		680.00		1,000.00
20517	Maintenance of Vehicles/Trailers		0.00		0.00		0.00		0.00
20518	Protective Clothing and Accessories		0.00		8,000.00		5,424.06		8,000.00
20519	Utilities, Rates & Taxes		0.00		0.00		4,605.35		5,150.00
20522	Other Goods & Services		0.00		12,500.00		8,906.43		10,000.00
20523	Insurances		0.00		21,357.00		23,322.33		28,209.00
OPERATING REVENUE									
10510	DFES Operating Grant	53,830.00		53,830.00		48,055.20		45,116.00	
10511	Contributions and Donations	4,000.00		4,000.00		4,000.00		4,000.00	
16003	FESA Grant - Fire Tender Replacement	0.00		0.00		0.00		0.00	
SUB-TOTAL		57,830.00	89,550.00	57,830.00	146,484.00	52,055.20	130,456.83	49,116.00	118,630.00
CAPITAL EXPENDITURE									
40006	FESA Fire Tender Replacement		0.00		0.00		0.00		0.00
40128	Calingiri Freemasons Building Upgrade - Rev		0.00		0.00		0.00		0.00
40184	FESA Replacement Fire Tender New Norcia		0.00		0.00		0.00		0.00
40195	Calingiri Freemasons Hall - new roof		0.00		0.00		0.00		0.00
40228	Calingiri Fire Tender DFES Replacement		0.00		0.00		0.00		0.00
40229	Yerecoin/Piawaning Fire Tender DFES Repla		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
16057	Proceeds - Sale of Fire Truck	0.00		0.00		0.00		0.00	
50510	Realisation on Asset Disposals	0.00		0.00		0.00		0.00	
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - BUSH FIRE BRIGADES		57,830.00	89,550.00	57,830.00	146,484.00	52,055.20	130,456.83	49,116.00	118,630.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2020

	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
ANIMAL CONTROL								
GL # JOB #								
OPERATING EXPENDITURE								
20520 Animal Control		47,998.00		25,000.00		29,969.31		32,314.00
20521 Dog Licencing		100.00		100.00		84.00		100.00
OPERATING REVENUE								
10520 Animal Infringements	200.00		1,500.00		1,400.00		1,400.00	
10521 Fees & Charges	0.00		0.00		0.00		0.00	
10522 Dog & Cat Licencing	3,500.00		6,000.00		6,846.25		6,500.00	
SUB-TOTAL	3,700.00	48,098.00	7,500.00	25,100.00	8,246.25	30,053.31	7,900.00	32,414.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - ANIMAL CONTROL	3,700.00	48,098.00	7,500.00	25,100.00	8,246.25	30,053.31	7,900.00	32,414.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2020

OTHER LAW, ORDER, PUBLIC SAFETY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
20530 Emergency Services		2,651.00		120.00		115.20		550.00
20531 Impounded Vehicles		1,909.00		0.00		0.00		550.00
20532 Local Emergency Management Committee		0.00		0.00		0.00		0.00
20533 Community Emergency Services Manager		20,000.00		20,000.00		15,733.06		20,000.00
20534 Ranger Services		0.00		45,000.00		54,502.75		30,551.00
20540 Infringement Costs		0.00		0.00		0.00		0.00
20590 Administration Cost Allocated		81,323.00		88,117.01		95,344.20		84,930.00
OPERATING REVENUE								
10530 Other Income	250.00		250.00		227.51		240.00	
10535 Infringements	250.00		0.00		0.00		100.00	
10590 Profit on Asset Disposals	0.00		0.00		0.00		0.00	
10595 Administration Income - Allocated	1,661.00		1,224.30		1,487.95		1,282.00	
16004 Grant UHF (Citizen Band) Two way Repeater	0.00		0.00		0.00		0.00	
SUB-TOTAL	2,161.00	105,883.00	1,474.30	153,237.01	1,715.46	165,695.21	1,622.00	136,581.00
CAPITAL EXPENDITURE								
40007 UHF (Citizen Band) Two Way Radio Repeater		0.00		0.00		0.00		0.00
40138 Freemason's Emergency Building Upgrade -		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	2,161.00	105,883.00	1,474.30	153,237.01	1,715.46	165,695.21	1,622.00	136,581.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
Preventative Services - Administration and Inspection		38,000.00		40,000.00		36,728.40		38,000.00
Preventative Services - Pest Control		631.00		0.00		0.00		729.00
Preventative Services - Other		500.00		850.00		631.80		650.00
Other Health		105,468.00		113,558.08		122,854.11		109,508.00
OPERATING REVENUE								
Preventative Services - Administration and Inspection	3,500.00		1,000.00		944.00		1,500.00	
Preventative Services - Pest Control	0.00		0.00		0.00		0.00	
Preventative Services - Other	0.00		0.00		0.00		0.00	
Other Health	2,138.00		1,575.00		1,914.18		1,650.00	
SUB-TOTAL	5,638.00	144,599.00	2,575.00	154,408.08	2,858.18	160,214.31	3,150.00	148,887.00
CAPITAL EXPENDITURE								
Preventative Services - Administration and Inspection		0.00		0.00		0.00		0.00
Preventative Services - Pest Control		0.00		0.00		0.00		0.00
Preventative Services - Other		0.00		0.00		0.00		0.00
Other Health		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
Preventative Services - Administration and Inspection	0.00		0.00		0.00		0.00	
Preventative Services - Pest Control	0.00		0.00		0.00		0.00	
Preventative Services - Other	0.00		0.00		0.00		0.00	
Other Health	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	5,638.00	144,599.00	2,575.00	154,408.08	2,858.18	160,214.31	3,150.00	148,887.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2020

		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL # JOB #		\$	\$	\$	\$	\$	\$	\$	\$
Preventative Services - Administration and Inspection									
OPERATING EXPENDITURE									
20700	Salaries & Wages		0.00		0.00		0.00		0.00
20701	Salary Packaging		0.00		0.00		0.00		0.00
20702	Subscriptions		0.00		0.00		0.00		0.00
20703	Conferences & Seminars		0.00		0.00		0.00		0.00
20704	Health Administration		38,000.00		40,000.00		36,728.40		38,000.00
20705	Health - Depreciation		0.00		0.00		0.00		0.00
OPERATING REVENUE									
10710	Fees & Charges	3,500.00		1,000.00		944.00		1,500.00	
SUB-TOTAL		3,500.00	38,000.00	1,000.00	40,000.00	944.00	36,728.40	1,500.00	38,000.00
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - Preventative Services - Administration and Inspection		3,500.00	38,000.00	1,000.00	40,000.00	944.00	36,728.40	1,500.00	38,000.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2020

	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
PREVENTATIVE SERVICES - PEST CONTROL								
GL # JOB #								
<u>OPERATING EXPENDITURE</u>								
20710 Mosquito Control		631.00		0.00		0.00		729.00
20711 Fogging Mosquitos		0.00		0.00		0.00		0.00
<u>OPERATING REVENUE</u>								
SUB-TOTAL	0.00	631.00	0.00	0.00	0.00	0.00	0.00	729.00
<u>CAPITAL EXPENDITURE</u>								
40233 Mosquito Fogger		0.00		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PREVENTATIVE SERVICES - PEST CONTROL	0.00	631.00	0.00	0.00	0.00	0.00	0.00	729.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2020

PREVENTATIVE SERVICES - OTHER	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
20720 Analytical Expenses		500.00		850.00		631.80		650.00
OPERATING REVENUE								
SUB-TOTAL	0.00	500.00	0.00	850.00	0.00	631.80	0.00	650.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PREVENTATIVE SERVICES - OTHER	0.00	500.00	0.00	850.00	0.00	631.80	0.00	650.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2020

HEALTH - OTHER HEALTH	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL # JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
20730 Ambulance Facilities		500.00		0.00		0.00		0.00
20731 Reimbursable Expenditure		350.00		200.00		198.63		250.00
20780 Leave Accruals		0.00		0.00		0.00		0.00
20790 Admin Expenditure Reallocated		104,618.00		113,358.08		122,655.48		109,258.00
OPERATING REVENUE								
10750 Ambulance Reimbursements	0.00		0.00		0.00		0.00	
10790 Profit on Asset Disposals	0.00		0.00		0.00		0.00	
10795 Administration Income - Allocated	2,138.00		1,575.00		1,914.18		1,650.00	
SUB-TOTAL	2,138.00	105,468.00	1,575.00	113,558.08	1,914.18	122,854.11	1,650.00	109,508.00
CAPITAL EXPENDITURE								
40008 Manager Health Vehicle Replacement		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
16005 Proceeds - Mgr Building / Health Vehicle Replacement	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - HEALTH - OTHER HEALTH	2,138.00	105,468.00	1,575.00	113,558.08	1,914.18	122,854.11	1,650.00	109,508.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 08 - EDUCATION & WELFARE
 Financial Statement for Period Ended
 30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Education		9,426.00		14,335.00		7,911.59		11,414.00
Community Development		95,261.00		99,537.00		65,248.00		70,016.00
<u>OPERATING REVENUE</u>								
Education	0.00		0.00		0.00		0.00	
Community Development	5,000.00		11,000.00		3,082.57		8,500.00	
SUB-TOTAL	5,000.00	104,687.00	11,000.00	113,872.00	3,082.57	73,159.59	8,500.00	81,430.00
<u>CAPITAL EXPENDITURE</u>								
Education		0.00		0.00		0.00		0.00
Community Development		0.00		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>								
Education	0.00		0.00		0.00		0.00	
Community Development	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	5,000.00	104,687.00	11,000.00	113,872.00	3,082.57	73,159.59	8,500.00	81,430.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2020

EDUCATION		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #									
OPERATING EXPENDITURE									
20800	School Programmes & Improvements		1,581.00		3,000.00		0.00		729.00
20801	Sponsorships & Prizes		500.00		500.00		0.00		500.00
20802	Administration Expenditure Allocated		0.00		0.00		0.00		0.00
20803	Bolgart Playgroup - Maintenance								
	B024 Bolgart Playgroup - Maintenance		6,920.00		10,000.00		7,084.82		9,350.00
20805	Education - Depreciation Expense		425.00		835.00		826.77		835.00
OPERATING REVENUE									
10890	Profit on Asset Disposals	0.00		0.00		0.00		0.00	
16052	R4R CLGF Grant - Yerecoin Playground	0.00		0.00		0.00		0.00	
SUB-TOTAL		0.00	9,426.00	0.00	14,335.00	0.00	7,911.59	0.00	11,414.00
CAPITAL EXPENDITURE									
40076	Bolgart Changeroom upgrade for Playgroup		0.00		0.00		0.00		0.00
40090	RLCIP - Bolgart Playgroup Building Isolation Fence		0.00		0.00		0.00		0.00
40091	RLCIP - Bolgart Playgroup vinyl floor covering		0.00		0.00		0.00		0.00
40092	RLCIP - Calingiri Playgroup Building Reverse Cycle Air conditi		0.00		0.00		0.00		0.00
40099	RLCIP - Bolgart Playgroup Rooms Air Conditioning		0.00		0.00		0.00		0.00
40103	R4R - Shade cover for Bolgart Playgroup		0.00		0.00		0.00		0.00
40139	Bolgart Playground - Replace Shade Sails & Picnic Park		0.00		0.00		0.00		0.00
40140	Yerecoin Playground		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - EDUCATION		0.00	9,426.00	0.00	14,335.00	0.00	7,911.59	0.00	11,414.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2020

COMMUNITY DEVELOPMENT		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
20804	Community Development Expenditure		69,161.00		69,161.00		35,120.53		49,897.00
20806	Community Development Grant Expenditure								
	CD001 Seniors Week/Tavd Grant Expenses		0.00		0.00		1,646.37		2,000.00
	CD002 Stay On Your Feet Grant Expenses		0.00		0.00		0.00		0.00
	CD003 Suicide Prevention Grant Expenses		20,000.00		20,000.00		10,713.51		9,243.00
	CD004 Well-Being Matters - Age Friendly Communities		6,100.00		10,376.00		10,375.95		0.00
	CD005 Be Connected Activation Grant Expenses		0.00		0.00		0.00		0.00
	CD006 Wa Youth Week Grant Expenditure		0.00		0.00		0.00		1,000.00
20807	Stay on Your Feet Grant Expenditure		0.00		0.00		0.00		0.00
20808	Community Vehicle Expenses Allocated		0.00		0.00		7,391.64		7,876.00
OPERATING REVENUE									
10810	Seniors Week / TAVD Community Grant	0.00		1,000.00		2,133.46		2,000.00	
10811	Youth Friendly Communities Grant	0.00		0.00		0.00		0.00	
10812	Stay on your feet grant - Injury Matters	0.00		0.00		0.00		0.00	
10813	Grant - Suicide Prevention Health Department	0.00		0.00		0.00		0.00	
10814	Grant - Well-Being Matters - Age-Friendly Communities	0.00		0.00		0.00		0.00	
10815	Contributions to Community Development Programs	5,000.00		10,000.00		949.11		5,000.00	
10816	Be Connected Activation Grant	0.00		0.00		0.00		0.00	
10817	Hire of Community Vehicle	0.00		0.00		0.00		500.00	
10818	Grant - WA Youth Week Grant	0.00		0.00		0.00		1,000.00	
SUB-TOTAL		5,000.00	95,261.00	11,000.00	99,537.00	3,082.57	65,248.00	8,500.00	70,016.00
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - COMMUNITY DEVELOPMENT		5,000.00	95,261.00	11,000.00	99,537.00	3,082.57	65,248.00	8,500.00	70,016.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 09 - HOUSING
 Financial Statement for Period Ended
 30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Housing - Council Staff		80,795.00		64,450.00		84,743.17		83,383.00
Housing - Aged Persons		73,783.00		80,147.00		84,345.60		82,545.00
Housing - Other		72,116.00		78,141.50		84,550.50		75,315.00
<u>OPERATING REVENUE</u>								
Housing - Council Staff	27,900.00		32,720.00		33,963.74		33,000.00	
Housing - Aged Persons	61,870.00		63,617.84		62,520.52		64,354.68	
Housing - Other	1,473.00		1,085.70		1,319.48		1,137.00	
SUB-TOTAL	91,243.00	226,694.00	97,423.54	222,738.50	97,803.74	253,639.27	98,491.68	241,243.00
<u>CAPITAL EXPENDITURE</u>								
Housing - Council Staff		20,000.00		20,000.00		16,577.00		5,000.00
Housing - Aged Persons		0.00		0.00		0.00		0.00
Housing - Other		0.00		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>								
Housing - Council Staff	20,000.00		20,000.00		15,000.00		5,000.00	
Housing - Aged Persons	0.00		0.00		0.00		0.00	
Housing - Other	0.00		0.00		0.00		0.00	
SUB-TOTAL	20,000.00	20,000.00	20,000.00	20,000.00	15,000.00	16,577.00	5,000.00	5,000.00
TOTAL - PROGRAMME SUMMARY	111,243.00	246,694.00	117,423.54	242,738.50	112,803.74	270,216.27	103,491.68	246,243.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 June 2020

HOUSING - COUNCIL STAFF		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
20900	Staff Housing Operating Expenditure		12,638.00		15,000.00		22,068.59		20,635.00
20901	Staff Housing Building & Surrounds Maintenance								
	H001 9 Harrington Street		0.00		0.00		0.00		0.00
	H002 12 Harrington Street		6,675.00		3,500.00		6,496.99		8,758.00
	H003 13 Lambert Cres		9,776.00		12,000.00		12,102.77		10,101.00
	H004 15 Lambert Cres		5,879.00		1,500.00		2,568.77		5,793.00
	H005 44 Edmonds Street		5,579.00		1,500.00		630.92		5,696.00
	H006 16 Yulgering Road		8,431.00		1,500.00		10,017.37		5,747.00
	H007 7 Harrington Street		8,428.00		1,500.00		1,624.75		8,739.00
	H008 27A Mofflin Street (Rental Premises)		7,825.00		12,037.00		13,417.00		2,000.00
20908	Staff Housing - Depreciation Expense		15,564.00		15,913.00		15,816.01		15,914.00
OPERATING REVENUE									
10910	Staff Housing - 44 Edmonds Street	6,000.00		7,170.00		7,470.00		7,800.00	
10911	Staff Housing - 9 Harrington Street	0.00		0.00		0.00		0.00	
10912	Staff Housing - 12 Harrington Street	8,600.00		9,600.00		8,000.00		4,800.00	
10913	Staff Housing - 16 Yulgering Street	6,500.00		6,000.00		4,500.00		6,000.00	
10914	Staff Housing - 13 Lambert Cres	0.00		0.00		0.00		0.00	
10915	Staff Housing - 7 Harrington Street	0.00		2,450.00		3,475.00		3,900.00	
10916	Staff Housing - 15 Lambert Cres	0.00		0.00		0.00		0.00	
10917	Misc Income Staff Housing	6,800.00		7,500.00		10,518.74		10,500.00	
16006	Grant - Staff Housing	0.00		0.00		0.00		0.00	
SUB-TOTAL		27,900.00	80,795.00	32,720.00	64,450.00	33,963.74	84,743.17	33,000.00	83,383.00
CAPITAL EXPENDITURE									
40012	New Staff Housing		0.00		0.00		0.00		0.00
40013	15 Lambert Crescent - Capital Worksw		0.00		0.00		0.00		0.00
40014	Carport - 13 Lambert Crescent		0.00		0.00		0.00		0.00
40015	Electricity Supply to Shed - 13 Lambert Crescent		0.00		0.00		0.00		0.00
40036	Furn & Equip - Depot		0.00		0.00		0.00		0.00
40064	12 Harrington St - Upgrade		15,000.00		15,000.00		16,577.00		0.00
40066	9 Harrington Street		0.00		0.00		0.00		0.00
40068	New staff house Lot 11/7 Harrington Street		0.00		0.00		0.00		0.00
40110	44 Edmonds Street - Housing upgrade		5,000.00		5,000.00		0.00		5,000.00
40111	16 Yulgering Road - Housing Upgrade		0.00		0.00		0.00		0.00
40177	16 Yulgering Rd - Upgrade A/C		0.00		0.00		0.00		0.00
40178	16 Yulgering Rd - Render & Paint Internal Walls		0.00		0.00		0.00		0.00
40179	16 Yulgering Rd - Dishwasher		0.00		0.00		0.00		0.00
40189	Install A/C at 13 Lambert Crescent		0.00		0.00		0.00		0.00
40190	Install rear fencing at 7 Harrington Street		0.00		0.00		0.00		0.00
40196	13 Lambert Cres - flooring		0.00		0.00		0.00		0.00
40224	Reverse Cycle A/C 15 Lambert Cres		0.00		0.00		0.00		0.00
40225	New flooring 15 Lambert Cres		0.00		0.00		0.00		0.00
40226	Shed 15 Lambert Cres		0.00		0.00		0.00		0.00
40251	Replace Roof 12 Harrington Street		0.00		0.00		0.00		0.00
40252	Power to garage 44 Edmonds Street		0.00		0.00		0.00		0.00
40253	Replace kitchen bench tops 44 Edmonds Street		0.00		0.00		0.00		0.00
40254	Garage 13 Lambert Cres		0.00		0.00		0.00		0.00
40298	CEO Residence Upgrades		0.00		0.00		0.00		0.00
40313	Transfer to Housing Reserve		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
50911	Transfer from Housing Reserve	20,000.00		20,000.00		15,000.00		5,000.00	
SUB-TOTAL		20,000.00	20,000.00	20,000.00	20,000.00	15,000.00	16,577.00	5,000.00	5,000.00
TOTAL - HOUSING - COUNCIL STAFF		47,900.00	100,795.00	52,720.00	84,450.00	48,963.74	101,320.17	38,000.00	88,383.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 09 - HOUSING
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HOUSING - AGED PERSONS		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
20902	Calingiri Aged Person Units Operating Expenditure		7,792.00		6,500.00		8,844.47		8,992.00
20903	Calingiri Aged Person Units Maintenance								
	APC Aged Persons Units Calingiri		1,828.00		8,000.00		7,181.48		7,946.00
	APC1 Calingiri Aged Person Unit 1 - 11 Harrington Street.		3,332.00		150.00		480.46		2,777.00
	APC2 Calingiri Aged Person Unit 2 - 11 Harrington Street.		3,332.00		150.00		480.46		2,777.00
	APC3 Calingiri Aged Person Unit 3 - 11 Harrington Street.		2,722.00		75.00		227.45		2,719.00
	APC4 Calingiri Aged Person Unit 4 - 11 Harrington Street.		2,722.00		3,100.00		3,403.46		2,719.00
	APC5 Calingiri Aged Person Unit 5 - 11 Harrington Street		2,212.00		0.00		330.46		2,762.00
	APC6 Calingiri Aged Person Unit 6 - 11 Harrington Street		2,212.00		1,000.00		330.46		2,762.00
	APUSC Apu Surrounds - Calingiri		599.00		700.00		451.04		764.00
20904	Bolgart Aged Perons Units Operating Expenditure		7,594.00		7,000.00		8,729.95		8,092.00
20905	Bolgart Aged Person Units - Maintenance								
	APB Aged Persons Units Bolgart		6,500.00		29,000.00		27,183.07		14,771.00
	APB1 Bolgart Aged Person Unit 1 - 43 George Street.		2,947.00		500.00		628.46		651.00
	APB2 Bolgart Aged Person Unit 2 - 45 George Street.		2,947.00		300.00		655.46		626.00
	APB3 Bolgart Aged Person Unit 3 - 5 Emmanuel Street.		2,947.00		300.00		430.46		626.00
	APB4 Bolgart Aged Person Unit 4 - 7 Emmanuel Street.		2,947.00		300.00		630.46		626.00
	APUSB Apu Surrounds - Bolgart		1,528.00		200.00		49.50		63.00
20909	Aged Housing - Depreciation Expense		19,622.00		22,872.00		24,308.50		22,872.00
OPERATING REVENUE									
10920	Calingiri Aged Person Unit 1 - 11 Harrington Street	5,200.00		6,240.00		6,040.00		6,240.00	
10921	Calingiri Aged Person Unit 2 - 11 Harrington Street.	6,000.00		6,240.00		6,240.00		6,240.00	
10922	Calingiri Aged Person Unit 3 - 11 Harrington Street.	5,368.00		5,977.84		4,969.84		5,824.00	
10923	Calingiri Aged Person Unit 4 - 11 Harrington Street.	6,011.00		5,720.00		6,200.00		6,240.00	
10924	Calingiri Aged Person Unit 5 - 11 Harrington Street	6,760.00		6,760.00		6,760.00		6,760.00	
10925	Calingiri Aged Person Unit 6 - 11 Harrington Street	6,760.00		6,760.00		6,760.00		6,760.00	
10930	Bolgart Aged Person Unit 1 - 43 George Street.	6,011.00		6,480.00		6,530.68		6,530.68	
10931	Bolgart Aged Person Unit 2 - 45 George Street.	6,240.00		6,480.00		6,240.00		6,240.00	
10932	R4R CLGF Grant Aged Care Units	0.00		0.00		0.00		0.00	
10933	Bolgart Aged Person Unit 3 - 5 Emmanuel Street.	6,760.00		6,480.00		6,380.00		6,760.00	
10934	Aged Person Unit Grant Income - General	0.00		0.00		0.00		0.00	
10935	Interest	0.00		0.00		0.00		0.00	
10936	Bolgart Aged Person Unit 4 - 7 Emmanuel Street	6,760.00		6,480.00		6,400.00		6,760.00	
SUB-TOTAL		61,870.00	73,783.00	63,617.84	80,147.00	62,520.52	84,345.60	64,354.68	82,545.00
CAPITAL EXPENDITURE									
40009	Retaining Walls Aged Person Units - Bolgart		0.00		0.00		0.00		0.00
40010	Automatic Reticulation - Aged Person Units Bolgart		0.00		0.00		0.00		0.00
40011	Reverse Cycle Air Conditioning - Aged Person Units Bolgart		0.00		0.00		0.00		0.00
40054	2 x Aged Pensioner Units - Calingiri		0.00		0.00		0.00		0.00
40055	2 x Aged Person Units - Bolgart		0.00		0.00		0.00		0.00
40100	74.75% equity adjustment Lot 184 George St Bolgart - No GS		0.00		0.00		0.00		0.00
40101	74.75% Equity Adjustment Lot 184 George St Bolgart - GST I		0.00		0.00		0.00		0.00
40141	APC4 - Privacy Screen		0.00		0.00		0.00		0.00
40197	2 x Aged Care Units - Bolgart		0.00		0.00		0.00		0.00
40198	2 x Aged Care Units - Calingiri		0.00		0.00		0.00		0.00
40250	Patios (4 x APU's Calingiri)		0.00		0.00		0.00		0.00
40260	Paving - Calingiri APU's		0.00		0.00		0.00		0.00
40282	Fencing - Bolgart APU's		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - HOUSING - AGED PERSONS		61,870.00	73,783.00	63,617.84	80,147.00	62,520.52	84,345.60	64,354.68	82,545.00

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HOUSING - OTHER	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL # JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
20906 Vacant Land Operating Costs		0.00		0.00		0.00		0.00
20907 Housing Other		0.00		0.00		0.00		0.00
20950 Reimbursable Expenditure		0.00		0.00		0.00		0.00
20960 Depreciation Expense - Housing		0.00		0.00		0.00		0.00
20990 Administration Expenditure - Allocated		72,116.00		78,141.50		84,550.50		75,315.00
OPERATING REVENUE								
10950 Housing Misc Income	0.00		0.00		0.00		0.00	
10990 Profit on Asset Disposals	0.00		0.00		0.00		0.00	
10995 Administration Income - Allocated	1,473.00		1,085.70		1,319.48		1,137.00	
SUB-TOTAL	1,473.00	72,116.00	1,085.70	78,141.50	1,319.48	84,550.50	1,137.00	75,315.00
CAPITAL EXPENDITURE								
40070 Power supply Mofflin Street		0.00		0.00		0.00		0.00
40071 Drainage Lambert Crescent - Contribution to Landcorp subdiv		0.00		0.00		0.00		0.00
40187 Purchase of 4 blocks at Bolgart		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - HOUSING - OTHER	1,473.00	72,116.00	1,085.70	78,141.50	1,319.48	84,550.50	1,137.00	75,315.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 10 - COMMUNITY AMENITIES
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PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE										
Sanitation - Household Refuse		162,505.00		206,248.00		206,248.00		213,303.28		355,898.00
Sanitation - Other		11,297.00		8,900.00		8,900.00		9,198.23		10,698.00
Effluent Scheme - Calingiri		51,854.00		13,500.00		13,500.00		8,114.20		35,971.00
Effluent Scheme - Yerecoin		9,646.00		5,000.00		5,000.00		1,822.05		13,278.00
Protection of the Environment		0.00		0.00		0.00		0.00		0.00
Town Planning & Regional Development		3,000.00		31,000.00		31,000.00		38,925.55		85,000.00
Other Community Amenities		207,404.00		230,079.70		230,079.70		254,235.53		241,974.00
OPERATING REVENUE										
Sanitation - Household Refuse	53,930.00		57,405.00		57,405.00		56,631.86		59,190.00	
Sanitation - Other	2,880.00		1,000.00		1,000.00		988.38		1,729.00	
Effluent Scheme - Calingiri	18,375.00		18,288.00		18,288.00		13,388.22		14,668.00	
Effluent Scheme - Yerecoin	0.00		0.00		0.00		4,900.00		5,404.00	
Protection of the Environment	0.00		0.00		0.00		0.00		0.00	
Town Planning & Regional Development	4,000.00		300.00		300.00		1,770.00		2,000.00	
Other Community Amenities	4,116.00		1,340.70		1,340.70		2,479.86		2,747.00	
SUB-TOTAL	83,301.00	445,706.00	78,333.70	494,727.70	78,333.70	494,727.70	80,158.32	525,598.84	85,738.00	742,819.00
CAPITAL EXPENDITURE										
Sanitation - Household Refuse		0.00		0.00		0.00		0.00		0.00
Sanitation - Other		0.00		0.00		0.00		0.00		0.00
Effluent Scheme - Calingiri		0.00		0.00		0.00		0.00		0.00
Effluent Scheme - Yerecoin		0.00		0.00		0.00		0.00		20,946.00
Protection of the Environment		0.00		0.00		0.00		0.00		0.00
Town Planning & Regional Development		0.00		0.00		0.00		0.00		0.00
Other Community Amenities		10,291.00		10,291.00		10,291.00		10,291.00		0.00
CAPITAL REVENUE										
Sanitation - Household Refuse	0.00		0.00		0.00		0.00		100,000.00	
Sanitation - Other	0.00		0.00		0.00		0.00		0.00	
Effluent Scheme - Calingiri	27,120.00		0.00		0.00		0.00		42,249.00	
Effluent Scheme - Yerecoin	0.00		0.00		0.00		0.00		7,874.00	
Protection of the Environment	0.00		0.00		0.00		0.00		0.00	
Town Planning & Regional Development	0.00		0.00		0.00		0.00		0.00	
Other Community Amenities	0.00		0.00		0.00		0.00		0.00	
SUB-TOTAL	27,120.00	10,291.00	0.00	10,291.00	0.00	10,291.00	0.00	10,291.00	150,123.00	20,946.00
TOTAL - PROGRAMME SUMMARY	110,421.00	455,997.00	78,333.70	505,018.70	78,333.70	505,018.70	80,158.32	535,889.84	235,861.00	763,765.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 10 - COMMUNITY AMENITIES
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SANITATION - HOUSEHOLD REFUSE		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
OPERATING EXPENDITURE									
21000	Refuse Collection		41,000.00		43,000.00		45,873.09		46,332.00
21005	Landfill Site Maintenance								
	TIPB Refuse Site Maintenance - Bolgart		36,808.00		41,007.00		44,799.90		168,920.00
	TIPC Refuse Site Maintenance - Calingiri		45,705.00		69,970.00		70,518.84		100,394.00
	TIPM Refuse Site Maintenance - Mogumber		24,331.00		35,077.00		35,579.62		23,058.00
	TIPP Refuse Site Maintenance - Piawaning		0.00		0.00		0.00		0.00
21010	Waste Oil Removal								
	WSTO Waste Oil		500.00		500.00		0.00		500.00
21015	Sanitation - Depreciation Expense		14,161.00		16,694.00		16,531.83		16,694.00
OPERATING REVENUE									
11000	Refuse Removal - Recycling Bins	7,350.00		7,252.00		7,281.27		7,650.00	
11001	Refuse Removal - Rubbish Bins	45,080.00		44,896.00		44,940.87		47,040.00	
11002	Refuse Removal - Commercial	1,500.00		5,257.00		4,409.72		4,500.00	
SUB-TOTAL		53,930.00	162,505.00	57,405.00	206,248.00	56,631.86	213,303.28	59,190.00	355,898.00
CAPITAL EXPENDITURE									
40037	Refuse Transfer Station Project - VROC		0.00		0.00		0.00		0.00
40136	Shire Contribution to Regional Waste Tip Site		0.00		0.00		0.00		0.00
40142	Tip Sites Fencing		0.00		0.00		0.00		0.00
40262	Donger for Tip Sites (Calingiri & Bolgart)		0.00		0.00		0.00		0.00
40315	Transfer to Refuse Site Reserve		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
51001	Transfer from Refuse Site Reserve	0.00		0.00		0.00		100,000.00	
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL - SANITATION - HOUSEHOLD REFUSE		53,930.00	162,505.00	57,405.00	206,248.00	56,631.86	213,303.28	159,190.00	355,898.00

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SANITATION - OTHER	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL # JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
21020 Refuse Collection - Streets, Parks, Gardens & Reserves Jobs								
RUBB Rubbish Removal		1,851.00		2,600.00		2,771.75		3,033.00
21021 Litter Control Roadside Bins Jobs								
LITT Litter Control Roadside Bins		6,500.00		5,300.00		5,876.90		5,936.00
21022 Drum Muster Jobs								
DRUM Drum Muster		2,946.00		1,000.00		549.58		1,729.00
OPERATING REVENUE								
11003 Tip Fees	0.00		0.00		0.00		0.00	
11010 Drum Muster	2,880.00		1,000.00		988.38		1,729.00	
11011 Zero Waste Plan	0.00		0.00		0.00		0.00	
SUB-TOTAL	2,880.00	11,297.00	1,000.00	8,900.00	988.38	9,198.23	1,729.00	10,698.00
CAPITAL EXPENDITURE								
40045 CMVROC Feasibility Study for Eco Industrial Park		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SANITATION - OTHER	2,880.00	11,297.00	1,000.00	8,900.00	988.38	9,198.23	1,729.00	10,698.00

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SCHEDULE 10 - COMMUNITY AMENITIES
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EFFLUENT SCHEME - CALINGIRI		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
OPERATING EXPENDITURE									
21030	Effluent Disposal Schemes (STED) - Calingiri								
	SEWC Effluent Scheme (Sted) - Calingiri		20,693.00		11,000.00		7,835.16		12,136.00
21031	Audit Effluent Disposal Schemes - Calingiri		0.00		0.00		0.00		0.00
21032	Effluent Pond Maintenance - Calingiri								
	EPNDC Effluent Ponds Calingiri (Use Sewc)		4,041.00		2,500.00		279.04		0.00
21033	Jet Cleaning & CCTV 3,500m of Sewer Mains - Calingiri		27,120.00		0.00		0.00		23,835.00
OPERATING REVENUE									
11020	Effluent Scheme Income - Calingiri	18,375.00		18,288.00		13,388.22		14,668.00	
SUB-TOTAL		18,375.00	51,854.00	18,288.00	13,500.00	13,388.22	8,114.20	14,668.00	35,971.00
CAPITAL EXPENDITURE									
40016	Sceptage at Calingiri		0.00		0.00		0.00		0.00
40314	Transfer to Sewerage Reserve - Calingiri		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
51031	Transfer from Sewerage Reserve - Calingiri	27,120.00		0.00		0.00		42,249.00	
SUB-TOTAL		27,120.00	0.00	0.00	0.00	0.00	0.00	42,249.00	0.00
TOTAL - EFFLUENT SCHEME - CALINGIRI		45,495.00	51,854.00	18,288.00	13,500.00	13,388.22	8,114.20	56,917.00	35,971.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 10 - COMMUNITY AMENITIES
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EFFLUENT SCHEME - YERECOIN		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
OPERATING EXPENDITURE									
21034	Effluent Disposal Schemes (STED) - Yerecoin								
	SEWY Effluent Scheme (Sted) - Yerecoin		5,605.00		2,500.00		1,822.05		4,462.00
21035	Audit Effluent Disposal Schemes - Yerecoin		0.00		0.00		0.00		0.00
21036	Effluent Pond Maintenance - Yerecoin								
	EPNDY Effluent Ponds - Yerecoin (Use Sewy)		4,041.00		2,500.00		0.00		0.00
21037	Jet Cleaning & CCTV 3,500m of Sewer Mains - Yerecoin		0.00		0.00		0.00		8,816.00
OPERATING REVENUE									
11021	Effluent Scheme Income - Yerecoin	0.00		0.00		4,900.00		5,404.00	
SUB-TOTAL		0.00	9,646.00	0.00	5,000.00	4,900.00	1,822.05	5,404.00	13,278.00
CAPITAL EXPENDITURE									
40158	Fencing upgrade to Yerecoin Effluent Ponds		0.00		0.00		0.00		0.00
40320	Transfer to Sewerage Reserve - Yerecoin		0.00		0.00		0.00		20,946.00
CAPITAL REVENUE									
51032	Transfer from Sewerage Reserve - Yerecoin	0.00		0.00		0.00		7,874.00	
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,874.00	20,946.00
TOTAL - EFFLUENT SCHEME - YERECOIN		0.00	9,646.00	0.00	5,000.00	4,900.00	1,822.05	13,278.00	34,224.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 10 - COMMUNITY AMENITIES
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30 June 2020

PROTECTION OF ENVIRONMENT	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL # JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
21040 Landcare - Salaries & Wages Jobs								
ENVIRO Envirofunds		0.00		0.00		0.00		0.00
GRGR Grain & Graze		0.00		0.00		0.00		0.00
LUCERN Lucerne Project		0.00		0.00		0.00		0.00
LUCPEL Lucerne Pellet Project		0.00		0.00		0.00		0.00
MCC Moore Catchment Council		0.00		0.00		0.00		0.00
OTHLND Misc Landcare Projects At Takeup		0.00		0.00		0.00		0.00
PEREN Perenials Project		0.00		0.00		0.00		0.00
TSN Threatened Species Network		0.00		0.00		0.00		0.00
21042 Unallocated Salaries & Wages		0.00		0.00		0.00		0.00
21043 Landcare Officer 1 - Other Costs		0.00		0.00		0.00		0.00
21044 Landcare officer 2 - Other Costs		0.00		0.00		0.00		0.00
21045 Interest Expense - Landcare		0.00		0.00		0.00		0.00
21046 Environmental Sustainability - Carbon Trading		0.00		0.00		0.00		0.00
21049 Landcare - Salaries & Wages Non Cash		0.00		0.00		0.00		0.00
OPERATING REVENUE								
11030 Landcare Operating Grant Income	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURE								
40017 Landcare Officer Vehicles Replacement		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
16007 Proceeds - Landcare Officer - Nissan Patrol VP41 Replacem	0.00		0.00		0.00		0.00	
16008 Proceeds - Landcare Officer - Nissan Patrol VP77 Replacem	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROTECTION OF ENVIRONMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2020

TOWN PLANNING & REG. DEVELOP.	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
21050 Rural Numbering Scheme		0.00		0.00		0.00		0.00
21051 Town Planning Scheme / Local Planning Strategy		3,000.00		0.00		0.00		0.00
21052 Shared Town/Consultant Planner		0.00		31,000.00		38,925.55		85,000.00
21053 Interest Expense		0.00		0.00		0.00		0.00
OPERATING REVENUE								
11040 Planning Applications	4,000.00		300.00		1,770.00		2,000.00	
11041 Industrial Land - Calingiri	0.00		0.00		0.00		0.00	
11052 Bolgart Water Supply Grant	0.00		0.00		0.00		0.00	
SUB-TOTAL	4,000.00	3,000.00	300.00	31,000.00	1,770.00	38,925.55	2,000.00	85,000.00
CAPITAL EXPENDITURE								
40199 Bolgart Community Water Supply		0.00		0.00		0.00		0.00
40231 Piawaning Community Water Supply		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - TOWN PLANNING & REG. DEVELOP.	4,000.00	3,000.00	300.00	31,000.00	1,770.00	38,925.55	2,000.00	85,000.00

**SHIRE OF VICTORIA PLAINS
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2020**

OTHER COMMUNITY AMENITIES		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
21060	Cemetery Works								
	CEMM Cemetery Maintenance		2,798.00		6,582.00		13,837.51		15,201.00
	GRAVE Grave Digging		6,202.00		0.00		0.00		829.00
21061	Cemeteries Operations		120.00		120.00		120.00		120.00
21062	Mogumber Water Supply								
	WATRM Mogumber Water Supply		2,625.00		7,971.00		7,625.90		8,230.00
21063	Yenart Bore								
	YENART Yenart Bore		13,653.00		9,500.00		15,129.54		9,741.00
21064	Gillingarra Emergency Water Supply								
	WATRG Gillingarra Water Supply		1,100.00		75.00		359.96		500.00
21065	Public Toilets and Drinking Fountains								
	TOILET Public Toilets		10,257.00		12,216.00		15,380.25		15,576.00
21066	Community Amenities - Depreciation Expense		67,892.00		82,488.00		81,688.48		82,488.00
21067	Gillingarra Water Pump Electricity		0.00		0.00		0.00		0.00
21068	Calingiri Water Supply								
	WATRC Calingiri Water Supply		500.00		200.00		172.25		450.00
21069	Bolgart Water Supply								
	WATRB Bolgart Water Supply		307.00		5,278.00		4,910.33		4,500.00
21070	Interest Expense on Loan 72		589.00		589.00		439.46		0.00
21071	Piawaning Water Supply (Desal'n)								
	WATRP Piawaning Water Supply (Desal'N)		22,270.00		19,362.00		21,844.30		21,740.00
21090	Administration Expenditure Allocated		79,091.00		85,698.70		92,727.55		82,599.00
OPERATING REVENUE									
11050	Calingiri Cemetery	2,500.00		150.00		1,032.73		1,500.00	
11051	Grant - Mogumber Water Supply	0.00		0.00		0.00		0.00	
11053	Piawaning Emergency Water Supply Grant	0.00		0.00		0.00		0.00	
11054	Aged Friendly Communities Grant	0.00		0.00		0.00		0.00	
11055	Durack Stronger Communities Grant	0.00		0.00		0.00		0.00	
11090	Profit on Asset Disposals	0.00		0.00		0.00		0.00	
11095	Administration Income - Allocated	1,616.00		1,190.70		1,447.13		1,247.00	
16023	Community Facilities Grant - Ablution Block Calingiri Caravan	0.00		0.00		0.00		0.00	
16041	Gillingarra Emergency Water Supply	0.00		0.00		0.00		0.00	
SUB-TOTAL		4,116.00	207,404.00	1,340.70	230,079.70	2,479.86	254,235.53	2,747.00	241,974.00
CAPITAL EXPENDITURE									
40034	Bolgart Cemetery		0.00		0.00		0.00		0.00
40047	Mogumber Water Supply		0.00		0.00		0.00		0.00
40072	Calingiri Cemetery Upgrade		0.00		0.00		0.00		0.00
40073	Gillingarra Water Supply		0.00		0.00		0.00		0.00
40113	Aluminium Grave Support		0.00		0.00		0.00		0.00
40200	Calingiri Cemetery - addition to Memorial Wall		0.00		0.00		0.00		0.00
40227	Replace Roof Gillingarra Public Toilet		0.00		0.00		0.00		0.00
40236	Submersible Pump		0.00		0.00		0.00		0.00
40255	Piawaning Emergency Water Supply		0.00		0.00		0.00		0.00
40261	Public Toilets Mogumber		0.00		0.00		0.00		0.00
40285	Street Furniture		0.00		0.00		0.00		0.00
40305	Fencing - Calingiri Cemetery		0.00		0.00		0.00		0.00
40306	Principal Repayments on Loan 72		10,291.00		10,291.00		10,291.00		0.00
SUB-TOTAL		0.00	10,291.00	0.00	10,291.00	0.00	10,291.00	0.00	0.00
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER COMMUNITY AMENITIES		4,116.00	217,695.00	1,340.70	240,370.70	2,479.86	264,526.53	2,747.00	241,974.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Public Halls and Civic Centres		127,383.00		122,020.00		125,092.54		134,115.00
Other Recreation & Sport		230,817.00		322,301.00		354,105.75		374,490.00
Libraries		11,074.00		19,863.00		21,167.44		17,099.00
Other Culture		145,147.00		158,334.86		175,996.98		153,393.00
<u>OPERATING REVENUE</u>								
Public Halls and Civic Centres	20,000.00		21,205.00		20,836.67		6,200.00	
Other Recreation & Sport	19,986.00		20,583.00		18,164.71		18,323.00	
Libraries	150.00		0.00		0.00		150.00	
Other Culture	2,944.00		2,169.30		2,636.43		2,273.00	
SUB-TOTAL	43,080.00	514,421.00	43,957.30	622,518.86	41,637.81	676,362.71	26,946.00	679,097.00
<u>CAPITAL EXPENDITURE</u>								
Public Halls and Civic Centres		13,500.00		22,755.00		26,342.96		0.00
Other Recreation & Sport		34,837.00		34,837.00		35,102.91		35,615.00
Libraries		0.00		0.00		0.00		0.00
Other Culture		0.00		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>								
Public Halls and Civic Centres	0.00		0.00		0.00		0.00	
Other Recreation & Sport	36,815.00		36,815.00		26,680.91		26,777.00	
Libraries	0.00		0.00		0.00		0.00	
Other Culture	0.00		0.00		0.00		0.00	
SUB-TOTAL	36,815.00	48,337.00	36,815.00	57,592.00	26,680.91	61,445.87	26,777.00	35,615.00
TOTAL - PROGRAMME SUMMARY	79,895.00	562,758.00	80,772.30	680,110.86	68,318.72	737,808.58	53,723.00	714,712.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2020

PUBLIC HALLS AND CIVIC CENTRES		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
21100	Bolgart Hall								
	B007 Bolgart Hall & Grounds Maintenance		8,883.00		2,000.00		1,659.33		4,152.00
	B008 Bolgart Hall Other Costs		5,676.00		5,676.00		6,089.07		8,186.00
21101	Calingiri Recreation Centre								
	B009 Calingiri Rec Centre Maintenance		10,000.00		12,322.00		13,782.47		15,890.00
	B010 Calingiri Rec Centre Other Costs		14,198.00		11,081.00		9,832.09		12,237.00
21102	Piawaning Hall								
	B011 Piawaning Hall & Grounds Maintenance		3,883.00		125.00		125.00		3,755.00
	B012 Piawaning Hall Other Costs		6,035.00		8,500.00		7,537.42		4,586.00
21103	Mogumber Hall								
	B013 Mogumber Hall & Grounds Maintenance		13,394.00		15,054.00		11,145.68		9,629.00
	B014 Mogumber Hall Other Costs		1,544.00		2,500.00		2,603.43		3,135.00
21104	Gillingarra Hall								
	B015 Gillingarra Hall & Grounds Maintenance		2,694.00		0.00		0.00		0.00
	B016 Gillingarra Hall Other Costs		2,924.00		4,304.00		4,743.23		5,350.00
21105	Yerecoin Hall								
	B017 Yerecoin Hall & Grounds Maintenance		1,189.00		2,180.00		2,730.00		3,655.00
	B018 Yerecoin Hall Other Costs		1,777.00		2,466.00		4,833.48		2,354.00
21106	Public Halls - Depreciation Expense		50,962.00		51,488.00		50,989.32		51,489.00
21107	Roads Board Building								
	B021 Cwa Building Calingiri - Maintenance		2,500.00		2,500.00		3,532.08		5,800.00
	B022 Cwa Building Operating Expenditure		1,024.00		1,024.00		1,009.66		1,147.00
21108	Meter Reading all Halls & Buildings		0.00		0.00		0.00		0.00
21109	Calingiri Gymnasium		700.00		800.00		4,480.28		2,750.00
OPERATING REVENUE									
11100	Calingiri Recreation Centre	14,000.00		16,850.00		16,749.21		1,000.00	
11101	Mogumber Hall	0.00		0.00		0.00		0.00	
11102	Bolgart Hall	0.00		0.00		0.00		0.00	
11103	Calingiri Gymnasium	2,000.00		500.00		927.28		1,200.00	
11104	Roads Board Building Lease	4,000.00		3,855.00		3,160.18		4,000.00	
11105	Misc Income Public Halls	0.00		0.00		0.00		0.00	
16035	Roads Board Building Toilet - Grant	0.00		0.00		0.00		0.00	
16053	Sport and Recreation Grants	0.00		0.00		0.00		0.00	
16077	Grant - Calingiri Gym Upgrades	0.00		0.00		0.00		0.00	
16078	Lotterywest Grant - Hall equipment	0.00		0.00		0.00		0.00	
SUB-TOTAL		20,000.00	127,383.00	21,205.00	122,020.00	20,836.67	125,092.54	6,200.00	134,115.00
CAPITAL EXPENDITURE									
40018	Capital Upgrade to Mogumber Hall		0.00		0.00		0.00		0.00
40039	Calingiri CWA Building Upgrade		0.00		0.00		0.00		0.00
40057	Disability Access Program		0.00		0.00		0.00		0.00
40062	Electric Upright Oven for Community Centre		0.00		0.00		0.00		0.00
40085	Calingiri Gymnasium Equipment		0.00		0.00		0.00		0.00
40093	RLCIP - Calingiri Rec Centre Gym Roller Door		0.00		0.00		0.00		0.00
40095	RLCIP - Mogumber Hall Wheel Chair Access Ramp		0.00		0.00		0.00		0.00
40096	RLCIP - Calingiri Rec Centre Kitchen Upgrade to Health Stan		0.00		0.00		0.00		0.00
40097	RLCIP - Calingiri Rec Centre Gym Swipe Card Lock System		0.00		0.00		0.00		0.00
40104	R4R - Reroof Mogumber Hall		0.00		0.00		0.00		0.00
40105	R4R - New Ablution Block Gillingarra		0.00		0.00		0.00		0.00
40106	R4R - Upgrade Piawaning Hall		0.00		0.00		0.00		0.00
40114	RLCIP Grant 09-10		0.00		0.00		0.00		0.00
40124	Victoria Plains Sport & Recreation Building Restoration		0.00		0.00		0.00		0.00
40129	Calingiri Recreation Centre Capital		13,500.00		22,755.00		26,342.96		0.00
40130	RLCIP Grant - Replace Bolgart Hall Roof		0.00		0.00		0.00		0.00
40144	External Cladding - Bolgart Hall		0.00		0.00		0.00		0.00
40156	2 x Daikin Air Conditioning Units - Roads Boards Building		0.00		0.00		0.00		0.00
40157	2 x Daikin Air Conditioners - Bolgart Hall CWA Room		0.00		0.00		0.00		0.00
40180	Roads Board Building - Roofing		0.00		0.00		0.00		0.00
40191	Install A/C to meeting room Bolgart Hall		0.00		0.00		0.00		0.00
40265	Sand & Polish Floors - Bolgart Hall		0.00		0.00		0.00		0.00
40275	Stumps and levelling - Bolgart Hall		0.00		0.00		0.00		0.00
40283	Water Tank - Mogumber Hall		0.00		0.00		0.00		0.00
40284	Shelter - Mogumber Hall		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
16046	Proceeds - Sale of Vision T9250 Treadmill	0.00		0.00		0.00		0.00	
SUB-TOTAL		0.00	13,500.00	0.00	22,755.00	0.00	26,342.96	0.00	0.00
TOTAL - PUBLIC HALLS AND CIVIC CENTRES		20,000.00	140,883.00	21,205.00	144,775.00	20,836.67	151,435.50	6,200.00	134,115.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2020

OTHER RECREATION & SPORT		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
21110	Town & Gardens Maintenance								
	TWNBOL Bolgart Town & Gardens Maintenance		1,145.00		24,000.00		41,440.67		42,907.00
	TWNCAL Calingiri Town & Gardens Maintenance		66,198.00		66,000.00		64,438.87		67,187.00
	TWNGIL Gillingarra Town & Gardens Maintenance		2,635.00		3,156.00		3,235.21		6,361.00
	TWNMOG Mogumber Town & Gardens Maintenance		2,635.00		7,702.00		7,859.50		9,073.00
	TWNPIA Piawaning Town & Gardens Maintenance		3,199.00		2,804.00		11,309.28		11,645.00
	TWNYER Yerecoin Town & Gardens Maintenance		2,891.00		14,068.00		16,885.20		21,850.00
21111	Reserves Maintenance								
	CMEMPK Calingiri Memorial Park		6,096.00		10,938.00		11,350.39		10,009.00
	HERPRK Heritage Park Bolgart		0.00		0.00		0.00		0.00
	RESVS Reserves Maintenance		0.00		0.00		0.00		0.00
	WARMEM Vp Shire War Memorial		0.00		0.00		0.00		0.00
21112	Calingiri Football Club Operating		18,500.00		7,600.00		14,403.56		13,750.00
21113	Calingiri Football Ground Maintenance								
	CSPC Calingiri Sports Ground (Oval) Maintenance		29,486.00		26,500.00		34,469.01		37,630.00
21114	Bolgart Sportsground Operating		1,915.00		3,214.00		3,574.96		3,347.00
21115	Bolgart Sportsground Maintenance								
	BGOLF Bolgart Golf Course		0.00		0.00		0.00		0.00
	BSPG Bolgart Sportsground Maintenance		2,635.00		0.00		0.00		0.00
21116	Town Beautification		0.00		0.00		0.00		0.00
21117	Sport and Recreation / Youth Activities		0.00		0.00		0.00		0.00
21118	Recreation Equipment Maintenance								
	RECEQ Recreation Equipment Maintenance		4,999.00		4,999.00		0.00		0.00
21119	Recreation & Culture - Depreciation Expense		65,002.00		131,510.00		130,235.19		131,510.00
21120	Interest Expense on Loan 82		3,826.00		3,826.00		3,322.68		2,903.00
21121	Interest Expense on Loan 83		11,986.00		11,986.00		9,101.80		11,723.00
21122	Calingiri Sports Pavilion								
	B026 Calingiri Sports Pavilion		7,669.00		3,998.00		2,479.43		4,595.00
OPERATING REVENUE									
11110	Calingiri Sports Ground	8,000.00		8,597.00		8,162.91		6,600.00	
11111	Bolgart Football Clubroom	0.00		0.00		0.00		0.00	
11112	Ovals & Reserves Income	0.00		0.00		0.00		0.00	
11123	Other Sport & Recreation Grants	0.00		0.00		0.00		0.00	
11124	Interest - Bolgart Bowling Club Loan	0.00		0.00		0.00		0.00	
11125	Reimbursements	0.00		0.00		0.00		0.00	
11126	Interest Income - Calingiri Football Club Loan	11,986.00		11,986.00		10,001.80		11,723.00	
16075	Golf Club Capital Contribution (Tractor/Mower Purchase)	0.00		0.00		0.00		0.00	
16076	Lottery/West Grant (Bolgart Skate Project)	0.00		0.00		0.00		0.00	
SUB-TOTAL		19,986.00	230,817.00	20,583.00	322,301.00	18,164.71	354,105.75	18,323.00	374,490.00
CAPITAL EXPENDITURE									
40098	RLCIP - Barrier Fencing Progress Park Calingiri		0.00		0.00		0.00		0.00
40123	Yerecoin Tennis Club - Court Resurfacing		0.00		0.00		0.00		0.00
40143	Bolgart Bowling Club - Synthetic Greens		0.00		0.00		0.00		0.00
40155	Upgrade to Calingiri Sports Oval		0.00		0.00		0.00		0.00
40159	Purchase 3 Point Linkage Mower		0.00		0.00		0.00		0.00
40185	Bolgart Outdoor Community Facility Project		0.00		0.00		0.00		0.00
40201	Calingiri Gym Upgrades		0.00		0.00		0.00		0.00
40202	Calingiri Squash Courts refurbishment		0.00		0.00		0.00		0.00
40256	Hockey Oval Fencing		0.00		0.00		0.00		0.00
40257	New Oven (Calingiri Football Club Pavilion)		0.00		0.00		0.00		0.00
40263	150kl Water Tank (Calingiri Sportsground)		0.00		0.00		0.00		0.00
40264	Pump Shed (Calingiri Sportsground)		0.00		0.00		0.00		0.00
40276	Netball Court - Calingiri		0.00		0.00		0.00		0.00
40307	Principal Repayments on Loan 82		18,022.00		18,022.00		18,022.00		18,838.00
40308	Principal Repayments on Loan 83		16,815.00		16,815.00		17,080.91		16,777.00
40317	Transfer to Gym Equipment Reserve		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
51101	Principal Income - Calingiri Football Club Loan	16,815.00		16,815.00		17,080.91		16,777.00	
51102	Transfer from Gym Equipment Reserve	0.00		0.00		0.00		0.00	
51103	Transfer from Infrastructure Reserve	20,000.00		20,000.00		9,600.00		10,000.00	
SUB-TOTAL		36,815.00	34,837.00	36,815.00	34,837.00	26,680.91	35,102.91	26,777.00	35,615.00
TOTAL - OTHER RECREATION & SPORT		56,801.00	265,654.00	57,398.00	357,138.00	44,845.62	389,208.66	45,100.00	410,105.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2020

LIBRARIES	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
21130 Library - Salaries & Wages		2,070.00		5,500.00		4,688.27		5,214.00
21131 Library Services		6,310.00		12,163.00		14,719.98		10,610.00
21134 Minor Equipment - Library		0.00		0.00		0.00		0.00
21132 Library Building Maintenance								
21133 B020 Mogumber Library Building Maintenance		2,694.00		2,200.00		1,759.19		1,275.00
Libraries - Depreciation Expense		0.00		0.00		0.00		0.00
OPERATING REVENUE								
11120 Bolgart Library	50.00		0.00		0.00		50.00	
11121 Calingiri Library	50.00		0.00		0.00		50.00	
11122 Mogumber Library	50.00		0.00		0.00		50.00	
SUB-TOTAL	150.00	11,074.00	0.00	19,863.00	0.00	21,167.44	150.00	17,099.00
CAPITAL EXPENDITURE								
40019 Air Conditioner to Mogumber Library		0.00		0.00		0.00		0.00
40020 Photocopier to Mogumber Library		0.00		0.00		0.00		0.00
40121 IR 2200 Copier - Bolgart Library		0.00		0.00		0.00		0.00
40203 Mogumber Library - new roof		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - LIBRARIES	150.00	11,074.00	0.00	19,863.00	0.00	21,167.44	150.00	17,099.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2020

OTHER CULTURE	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
21140 History Book Project		0.00		0.00		0.00		0.00
21141 Cultural Mapping & Community Visioning Program		0.00		0.00		0.00		0.00
21142 Community Facilities		0.00		0.00		0.00		0.00
21143 Bolgart Music Festival								
E001 Bolgart Music Festival		0.00		0.00		0.00		0.00
21144 Sporting & Cultural Events								
E002 Mogumber Rodeo		1,054.00		1,203.00		1,642.31		2,908.00
E003 Anzac Day		0.00		1,000.00		5,417.20		0.00
21190 Administration Expenditure Allocated		144,093.00		156,131.86		168,937.47		150,485.00
OPERATING REVENUE								
11130 Cultural Mapping	0.00		0.00		0.00		0.00	
11131 History Book	0.00		0.00		0.00		0.00	
11190 Profit on Asset Disposals	0.00		0.00		0.00		0.00	
11195 Administration Income - Allocated	2,944.00		2,169.30		2,636.43		2,273.00	
SUB-TOTAL	2,944.00	145,147.00	2,169.30	158,334.86	2,636.43	175,996.98	2,273.00	153,393.00
CAPITAL EXPENDITURE								
40075 Bolgart Ambulance Shed Purchase		0.00		0.00		0.00		0.00
40089 RLCIP - Bolgart 1920's Tractor Shed		0.00		0.00		0.00		0.00
40112 Calingiri War Memorial Reticulation		0.00		0.00		0.00		0.00
40281 Art Society Shed		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER CULTURE	2,944.00	145,147.00	2,169.30	158,334.86	2,636.43	175,996.98	2,273.00	153,393.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 12 - TRANSPORT
 Financial Statement for Period Ended
 30 June 2020

PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
Construction - Roads, Streets, Bridges and Depots		0.00		0.00		0.00		0.00
Maintenance - Roads, Streets, Bridges and Depots		2,915,412.00		4,181,688.77		4,217,245.34		3,590,278.00
Road Plant Purchases		48,600.00		90,024.71		99,120.75		10,000.00
OPERATING REVENUE								
Construction - Roads, Streets, Bridges and Depots	3,210,860.00		3,306,050.00		3,281,240.50		2,085,727.00	
Maintenance - Roads, Streets, Bridges and Depots	5,703.00		3,465.00		24,297.36		4,630.00	
Road Plant Purchases	1,914.00		1,505.00		0.00		4,100.00	
SUB-TOTAL	3,218,477.00	2,964,012.00	3,311,020.00	4,271,713.48	3,305,537.86	4,316,366.09	2,094,457.00	3,600,278.00
CAPITAL EXPENDITURE								
Construction - Roads, Streets, Bridges and Depots		3,318,075.00		3,365,863.00		3,412,142.19		2,121,289.00
Maintenance - Roads, Streets, Bridges and Depots		0.00		0.00		0.00		0.00
Road Plant Purchases		30,000.00		16,364.00		17,870.00		100,000.00
CAPITAL REVENUE								
Construction - Roads, Streets, Bridges and Depots	90,000.00		90,000.00		90,000.00		0.00	
Maintenance - Roads, Streets, Bridges and Depots	0.00		0.00		0.00		0.00	
Road Plant Purchases	25,500.00		12,273.00		17,870.00		0.00	
SUB-TOTAL	115,500.00	3,348,075.00	102,273.00	3,382,227.00	107,870.00	3,430,012.19	0.00	2,221,289.00
TOTAL - PROGRAMME SUMMARY	3,333,977.00	6,312,087.00	3,413,293.00	7,653,940.48	3,413,407.86	7,746,378.28	2,094,457.00	5,821,567.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
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CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOT GL # JOB #		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE									
OPERATING REVENUE									
11204	Contribution Income - Roadworks	0.00		0.00		0.00		0.00	
16009	Govt Grant - Regional Roads	424,936.00		424,936.00		339,948.00		257,921.00	
16010	Govt Grant - Direct	75,809.00		123,211.00		123,211.00		123,211.00	
16011	Govt Grant - Blackspot	0.00		0.00		0.00		0.00	
16012	Govt Grant - R2R	649,412.00		649,412.00		649,412.00		344,595.00	
16018	AG Lime Route 2 - Other Contributions, E.G. CBH	0.00		0.00		0.00		680,000.00	
16054	R4R CLGF Grants - Road Projects	2,060,703.00		2,108,491.00		2,168,669.50		680,000.00	
16065	Grant - Footpaths	0.00		0.00		0.00		0.00	
16080	Aged Friendly Communities Grant (Footpaths)	0.00		0.00		0.00		0.00	
16081	Industry Contribution (Commodity Route)	0.00		0.00		0.00		0.00	
SUB-TOTAL		3,210,860.00	0.00	3,306,050.00	0.00	3,281,240.50	0.00	2,085,727.00	0.00
CAPITAL EXPENDITURE									
40021	Roadworks - Council & Direct Road Funding								
	C0005 Yerecoin South East Road		0.00		0.00		0.00		0.00
	C0009 Gillingarra New Norcia		0.00		0.00		0.00		0.00
	C0010 Behanging Road South		0.00		0.00		0.00		0.00
	C0016 Gillingarra West Road		0.00		0.00		0.00		0.00
	C0019 Gillingarra Glentromie Road Council Funded Capital		0.00		0.00		0.00		18,000.00
	C0020 Thompson Road - Flood Damaged Restoration		0.00		0.00		0.00		0.00
	C0023 Bolgart Road West		0.00		0.00		0.00		0.00
	C0027 Old Plains Road		0.00		0.00		0.00		0.00
	C0028 Wyening West Road		0.00		0.00		0.00		0.00
	C0029 Skilling Road		0.00		0.00		0.00		0.00
	C0030 Goudge Road		0.00		0.00		0.00		0.00
	C0032 Capital Works - Bulligan Road		0.00		0.00		0.00		0.00
	C0033 Pither Road Gravel Resheeting		0.00		0.00		0.00		0.00
	C0036 Catabody Street		0.00		0.00		0.00		0.00
	C0098 Edmonds Street		0.00		0.00		0.00		0.00
	C0109 Smith Street Bolgart		0.00		0.00		0.00		0.00
	C0125 Toodyay Bindi Bindi Road		0.00		0.00		0.00		0.00
	C0127 Bolgart West Road Council Funded Capital		0.00		0.00		0.00		20,746.00
	C0128 Edmonds Street		0.00		0.00		0.00		0.00
	C0129 Golf Course Road Yerecoin		0.00		0.00		0.00		0.00
	C0130 Calingiri Sports Club Entrance Roadworks		0.00		0.00		0.00		0.00
	C0131 Calingiri School Crossover		0.00		0.00		0.00		0.00
	C0132 Benaring Road		0.00		0.00		0.00		0.00
	C0133 Woods Rd Council Funded Capital		0.00		0.00		0.00		95,340.00
	C0134 Duggan Rd Council Funded Capital		0.00		0.00		0.00		100,500.00
	C102 Bolgart Footpaths		0.00		0.00		0.00		0.00
	C103 Bolgart School Parking Area		0.00		0.00		0.00		0.00
	C9101 Yerecoin Town Drainage		0.00		0.00		0.00		0.00
	C9102 Bolgart Town Footpaths		0.00		0.00		0.00		0.00
	C9103 Bolgart School Parking Area		0.00		0.00		0.00		0.00
	C9104 Yerecoin Footpaths		0.00		0.00		0.00		0.00
	C9105 Gravel Road Resheeting		0.00		0.00		0.00		0.00
	C9106 Gravel Pits		0.00		0.00		0.00		0.00
	C9107 Reseals - Calingiri Township		0.00		0.00		0.00		0.00
	C9108 Reseals - Bolgart Township		0.00		0.00		0.00		0.00
	C9109 Milner Street Yerecoin Reseal		0.00		0.00		0.00		0.00
	C9110 Cavell St Restrictions		0.00		0.00		0.00		0.00
	C9111 Drainage Bolgart (Smith St/Bolgart East Rd)		0.00		0.00		0.00		0.00
	C9112 Toodyay-Bindi Bindi Rd Pavement Repairs		0.00		0.00		0.00		0.00
	C9113 Toodyay - Bindi Bindi Rd Shoulder Repairs		0.00		0.00		0.00		0.00
	C9117 Calingiri-New Norcia Road		0.00		0.00		0.00		0.00
	C9118 Yerecoin-Glentromie Road		0.00		0.00		0.00		0.00
	C9119 Goomalling-Calingiri-Corondine Intersection		0.00		0.00		0.00		0.00
	C9120 New Norcia - Gillingarra Road		0.00		0.00		0.00		0.00
	C9121 Behanging Road		0.00		0.00		0.00		0.00
	C9122 Gillingarra West Road		0.00		0.00		0.00		0.00
	C9123 Edmonds Street Drainage		0.00		0.00		0.00		0.00
	C9124 Calingiri Sports Club Carpark Reseal		0.00		0.00		0.00		0.00
	C9125 Edmonds Street Final Seal		0.00		0.00		0.00		0.00
	C9126 Calingiri School		0.00		0.00		0.00		0.00
	C9127 New Norcia-Gillingarra Road Finalise		0.00		0.00		0.00		0.00
	C9128 Behanging Road		0.00		0.00		0.00		0.00
	C9129 Calingiri Sports Club Carpark		0.00		0.00		0.00		0.00
	C9130 Edmonds Street Seal		0.00		0.00		0.00		0.00
	C9131 Waters, Milner & McDonalds Streets		0.00		0.00		0.00		0.00
	C9132 Kerbing		0.00		0.00		0.00		0.00
	C9133 Gravel Pits		0.00		0.00		0.00		0.00
	C9134 Wirrida Road Intersection (Line-Marking & Reinstatements)		0.00		0.00		0.00		0.00
	C9135 Dust Suppression (Various)		0.00		0.00		0.00		0.00
	C9136 Kerbing (2017-18)		0.00		0.00		0.00		0.00
	C9137 Gravel Pits (2017-18)		0.00		0.00		0.00		0.00
	CRTA Repeater Tower Access Road		0.00		0.00		0.00		0.00
	F0006 Mogumber Yarrowanda Flood Damage Restoration		0.00		0.00		0.00		0.00
	F0020 Thompson Road Flood Damage Restoration		0.00		0.00		0.00		0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 12 - TRANSPORT
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CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOT		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
40022	F0029 Skilling Road Damage Restoration Roadworks - RRG Funded Infrastructure		0.00		0.00		0.00		0.00
	RR0019 Wirrida Road (Was Gillingarra Glentromie Road Intersection)		0.00		0.00		0.00		0.00
	RR0020 Regional Roads - Wirrida Road		0.00		0.00		0.00		0.00
	RR0021 Gillingarra-Glentromie Intersection 2014-15		0.00		0.00		0.00		0.00
	RR0022 Gillingarra/Glentromie Road		0.00		0.00		0.00		0.00
	RR0023 Mogumber West Road		0.00		0.00		0.00		0.00
	RR0024 Goomalling-Galingiri Road		0.00		0.00		0.00		0.00
	RR0025 Toodyay-Bindi Bindi Rd Shoulders & Drainage		0.00		0.00		0.00		0.00
	RR0026 Toodyay-Bindi Bindi Road Cement Stabilise & Primer Seal		0.00		0.00		0.00		0.00
	RR0027 Wirrida Road		0.00		0.00		0.00		0.00
	RR0028 Carani Road West		0.00		0.00		0.00		0.00
	RR0029 Toodyay-Bindi Bindi Road 0124 2016-17		0.00		0.00		0.00		0.00
	RR0030 Toodyay-Bindi Bindi Road 0125 2016-17		0.00		0.00		0.00		0.00
	RR0031 Toodyay-Bindi Bindi Road 0124 Whitelining 2016-17		0.00		0.00		0.00		0.00
	RR0032 Toodyay-Bindi Bindi Road 0125 Whitelining 2016-17		0.00		0.00		0.00		0.00
	RR0033 Toodyay-Bindi Bindi Road 2017-18		0.00		0.00		0.00		0.00
	RR0034 Mogumber-Yarawindah Road		0.00		0.00		0.00		0.00
	RR0035 Toodyay-Bindi Bindi Road 2018-19		637,410.00		637,410.00		724,892.13		7,000.00
	RR0036 Bolgart East Rd Final Seal (Slk 0.98-11.40) 2019-20 (Rrg Funded)		0.00		0.00		0.00		259,400.00
	RR0125 Regional Roads - Toodyay Bindi Bindi		0.00		0.00		0.00		0.00
	RR9999 Toodyay - Bindi Bindi Road		0.00		0.00		0.00		0.00
40023	Roadworks - Blackspot Funded Infrastructure								
	BS0004 Blackspot - Glentromie Yerecoin Road		0.00		0.00		0.00		0.00
	BS0125 Blackspot - Toodyay Bindi Bindi Road		0.00		0.00		0.00		0.00
	BS062 Blackspot - Boxhall Road		0.00		0.00		0.00		0.00
	BS9999 Yerecoin - Glentromie - Skilling Road		0.00		0.00		0.00		0.00
40024	Roadworks - Roads To Recovery Funded Infrastructure								
	R2R004 R2R - Yerecoin Glentromie Road		0.00		0.00		0.00		0.00
	R2R009 R2R - New Norcia / Gillingarra Road		0.00		0.00		0.00		0.00
	R2R010 Waddington Road		0.00		0.00		0.00		0.00
	R2R011 Toodyay-Bindi Bindi Road Heavy Patching 2014-15		0.00		0.00		0.00		0.00
	R2R012 Bolgart East Road		0.00		0.00		0.00		0.00
	R2R013 Yerecoin East Road		0.00		0.00		0.00		0.00
	R2R014 Yerecoin Se Road 2016-17		0.00		0.00		0.00		0.00
	R2R015 Konnongoring Road 2016-17		0.00		0.00		0.00		0.00
	R2R016 Boxhall Road 2016-17		0.00		0.00		0.00		0.00
	R2R017 Golf Course Road 2016-17		0.00		0.00		0.00		0.00
	R2R018 Erickson Road 2016-17		0.00		0.00		0.00		0.00
	R2R019 Yerecoin Se Road (2017-18)		0.00		0.00		0.00		0.00
	R2R020 Konnongoring Road (2017-18)		0.00		0.00		0.00		0.00
	R2R021 Boxhall Road (2017-18)		0.00		0.00		0.00		0.00
	R2R022 Erickson Road (2017-18)		0.00		0.00		0.00		0.00
	R2R023 Golf Course Road (2017-18)		0.00		0.00		0.00		0.00
	R2R024 Moore River Bridge Repairs (2017-18)		445,942.00		445,942.00		336,074.27		0.00
	R2R025 Yerecoin Se Road (2018-19)		174,020.00		174,020.00		171,283.29		3,000.00
	R2R026 Bolgart East Rd Final Seal (Slk 11.40-12.55) 2019-20 (Rtr Funded)		0.00		0.00		0.00		29,500.00
	R2R027 Toodyay-Bindi Bindi Rd 2019-20 (Rtr Funded)		0.00		0.00		0.00		262,000.00
	R2R028 New Norcia-Gillingarra Rd 2019-20 (R2R Funded)		0.00		0.00		0.00		114,000.00
	R2R999 Yerecoin - Gillingarra Road		0.00		0.00		0.00		0.00
40025	AG Lime Route Capital Expenditure								
	AG0000 Ag Lime Roads Project Development & Management		85,703.00		133,491.00		174,148.10		0.00
	AG0001 Ag Lime - Calingiri-New Norcia / Toodyay Bindi-Bindi Intersection		0.00		0.00		12,377.05		1,111,803.00
	AG0008 Ag Lime - Calingiri / New Norcia Road		1,030,000.00		1,030,000.00		1,239,428.63		0.00
	AG0023 Ag Lime - Mogumber West Rd		525,000.00		525,000.00		426,142.49		0.00
	AG0034 Ag Lime - Mogumber Yarawindah Rd		0.00		0.00		0.00		0.00
	AG0123 Ag Lime - Calingiri / Goomalling Road		420,000.00		420,000.00		327,796.23		0.00
	AGINT Ag Lime Calingiri Goomalling & Toodyay Bindi Intersection		0.00		0.00		0.00		0.00
40050	Martin's Road - Bolgart		0.00		0.00		0.00		0.00
40065	Road Construction - Old Plains Road / Atlas Farm		0.00		0.00		0.00		0.00
40107	R4R - Yerecoin Glentromie Road								
	R4R004 R4R - Yerecoin Glentromie Road		0.00		0.00		0.00		0.00
40108	R4R - Forrest Street Bolgart								
	R4R119 Forrest Street Bolgart		0.00		0.00		0.00		0.00
40122	Tandem Trailer for Road Construction Equipment		0.00		0.00		0.00		0.00
40161	Calingiri - New Norcia Road Pavement Repairs								
	C0126 Calingiri - New Norcia Rd Pavement Repairs		0.00		0.00		0.00		0.00
40163	R4R - Bolgart East Road								
	R4R120 Bolgart East Road		0.00		0.00		0.00		0.00
40204	Royalties for Regions - Toodyay Bindi Bindi Rd Pavement Rep								
	R4R121 R4R Toodyay Bindi Bindi Rd Pavement Repairs		0.00		0.00		0.00		0.00
40205	Royalties for Regions - Yerecoin Footpaths								
	R4R122 R4R Yerecoin Footpaths		0.00		0.00		0.00		0.00
40221	Bolgart East/Smith Street Drainage								
	C9114 Bolgart East/Smith Street Drainage		0.00		0.00		0.00		0.00
40222	Yerecoin Town Drainage								
	C9115 Yerecoin Town Drainage		0.00		0.00		0.00		0.00
40223	Gravel Pit								
	C9116 Gravel Pit 2013-14		0.00		0.00		0.00		0.00
40266	Footpaths (2015-16 Aged Friendly Community funded)								
	FP2016 Footpaths (2015-16 Aged Friendly Community Funded)		0.00		0.00		0.00		0.00
	FP2017 Footpaths 2016-17		0.00		0.00		0.00		0.00

SHIRE OF VICTORIA PLAINS
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	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOT								
GL # JOB #								
40267 FP2018 Footpaths (2017-18) Street Lighting - Milner St, Yerecoin		0.00		0.00		0.00		0.00
40268 SL2016 Street Lighting - Milner St, Yerecoin Kerbs & Bollards, Poincare St, Bolgart		0.00		0.00		0.00		0.00
40316 KB2016 Kerbs & Bollards, Poincare St, Bolgart Transfer to Infrastructure Reserve		0.00		0.00		0.00		0.00
40319 RC0001 Mogumber West Rd Intersection Roadworks - Other Externally Funded		0.00		0.00		0.00		0.00
40321 R2R029 Glentromie-Yerecoin Rd Bridge 2019-20 (Rtr Funded) Bridge Works - RTR Funded		0.00		0.00		0.00		100,000.00
CAPITAL REVENUE								
51211 Transfer from Infrastructure Reserve	50,000.00		50,000.00		50,000.00		0.00	
51212 Transfer from Bldg Mtce Reserve	40,000.00		40,000.00		40,000.00		0.00	
SUB-TOTAL	90,000.00	3,318,075.00	90,000.00	3,365,863.00	90,000.00	3,412,142.19	0.00	2,121,289.00
TOTAL - CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOT	3,300,860.00	3,318,075.00	3,396,050.00	3,365,863.00	3,371,240.50	3,412,142.19	2,085,727.00	2,121,289.00

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MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOT		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
21200	Maintenance Grading								
	Jobs								
	MG0001 Maint Grade - Newdale Road		0.00		0.00		0.00		0.00
	MG0002 Maint Grade - Sandplain Road		0.00		0.00		0.00		0.00
	MG0003 Maint Grade - Cocking Road		0.00		0.00		514.28		0.00
	MG0004 Maint Grade - Glentromie Yerecoin Road		0.00		0.00		0.00		0.00
	MG0005 Maint Grade - Yerecoin South East Road		0.00		0.00		174.10		0.00
	MG0006 Maint Grade - Mogumber Yarawinda Rd		0.00		0.00		0.00		0.00
	MG0007 Maint Grade - Bolgart East Road		0.00		0.00		0.00		0.00
	MG0008 Maint Grade - Calingiri New Norcia Road		0.00		0.00		0.00		0.00
	MG0009 Maint Grade - Gillingarra New Norcia Rd		0.00		0.00		0.00		0.00
	MG0010 Maint Grade - Behanging Road		0.00		0.00		0.00		0.00
	MG0011 Maint Grade - Calcarra East Road		0.00		0.00		0.00		0.00
	MG0012 Maint Grad - Watson Road		0.00		0.00		0.00		0.00
	MG0013 Maint Grade - Carani West Road		0.00		0.00		0.00		0.00
	MG0014 Maint Grade - Konnongorring West Road		0.00		0.00		0.00		0.00
	MG0015 Maint Grade- Mogumber West Rd		0.00		0.00		0.00		0.00
	MG0016 Maint Grade - Gillingarra West Road		0.00		0.00		0.00		0.00
	MG0017 Maint Grade - Boundary Road		0.00		0.00		0.00		0.00
	MG0018 Maint Grade - Red Gully Road		0.00		0.00		0.00		0.00
	MG0019 Maint Grade - Gillgarra - Glentromie Road		0.00		0.00		0.00		0.00
	MG0020 Maint Grade - Thompson Road		0.00		0.00		0.00		0.00
	MG0021 Maint Grade - Golf Course Road		0.00		0.00		0.00		0.00
	MG0022 Maint Grade - Wyening East Rd		0.00		0.00		0.00		0.00
	MG0023 Maint Grade - Bolgart West Road		0.00		0.00		0.00		0.00
	MG0024 Maint Grade - Bain Road		0.00		0.00		0.00		0.00
	MG0025 Maint Grade - Corondine Road		0.00		0.00		0.00		0.00
	MG0026 Maint Grade - Gabalong West Rd		0.00		0.00		0.00		0.00
	MG0027 Maint Grade - Old Plains Road		0.00		0.00		174.10		0.00
	MG0028 Maint Grade - Wyening West Road		0.00		0.00		0.00		0.00
	MG0029 Maint Grade - Skilling Road		0.00		0.00		0.00		0.00
	MG0030 Maint Grade - Goudge Road		0.00		0.00		0.00		0.00
	MG0031 Maint Grade - Parker Road		0.00		0.00		0.00		0.00
	MG0032 Maint Grade - Bulligan Road		0.00		0.00		0.00		0.00
	MG0033 Maint Grade - Pither Road		0.00		0.00		0.00		0.00
	MG0034 Maint Grade - Benaring Road		0.00		0.00		0.00		0.00
	MG0035 Maint Grade - Fordham Rd		0.00		0.00		0.00		0.00
	MG0036 Maint Grade - Catabody Road		0.00		0.00		0.00		0.00
	MG0037 Maint Grade - Carani East Road		0.00		0.00		641.99		0.00
	MG0038 Maint Grade - Woods Road		0.00		0.00		21,132.92		0.00
	MG0039 Maint Grade - Piawaning Waddington/Duggan		0.00		0.00		0.00		0.00
	MG0040 Maint Grade - Sudholz Road		0.00		0.00		0.00		0.00
	MG0041 Maint Grade - Piawaning - Waddington Rd/Wilson Rd		0.00		0.00		0.00		0.00
	MG0042 Maint Grade - Flavell Rd		0.00		0.00		0.00		0.00
	MG0043 Maint Grade - Roe Road		0.00		0.00		0.00		0.00
	MG0044 Maint Grade - Batty Bog Road		0.00		0.00		0.00		0.00
	MG0045 Maint Grade - Yenart Rd		0.00		0.00		0.00		0.00
	MG0046 Maint Grade - Old Telegraph South Road		0.00		0.00		0.00		0.00
	MG0047 Maint Grade - Thomson Road		0.00		0.00		0.00		0.00
	MG0048 Maint Grade - Motoning Road		0.00		0.00		0.00		0.00
	MG0049 Maint Grade - Martin Road		0.00		0.00		0.00		0.00
	MG0050 Maint Grade - Erickson Road		0.00		0.00		6,600.00		0.00
	MG0051 Maint Grade - Blood Rd		0.00		0.00		0.00		0.00
	MG0052 Maint Grade - Clarke Road		0.00		0.00		0.00		0.00
	MG0053 Maint Grade - Meston Road		0.00		0.00		0.00		0.00
	MG0054 Maint Grade - Bull Road		0.00		0.00		929.14		0.00
	MG0055 Maint Grade- Darragh Road		0.00		0.00		0.00		0.00
	MG0056 Maint Grade - Lydock Road		0.00		0.00		766.80		0.00
	MG0057 Maint Grade - Calcarra West Road		0.00		0.00		3,480.27		0.00
	MG0058 Maint Grade - Hawkins Rd		0.00		0.00		0.00		0.00
	MG0059 Maint Grade - Murphy Gully Road		0.00		0.00		2,644.18		0.00
	MG0060 Maint Grade - Sykes Rd		0.00		0.00		0.00		0.00
	MG0061 Maint Grade - Kelly Road		0.00		0.00		0.00		0.00
	MG0062 Maint Grade - Boxhall Road		0.00		0.00		0.00		0.00
	MG0063 Maint Grade - Rogers Road		0.00		0.00		0.00		0.00
	MG0064 Maint Grade - Scholz Road		0.00		0.00		0.00		0.00
	MG0065 Maint Grade - Longman Road		0.00		0.00		0.00		0.00
	MG0066 Maint Grade - Wirrida Road		0.00		0.00		0.00		0.00
	MG0067 Maint Grade - Wallamara Road		0.00		0.00		0.00		0.00
	MG0068 Maint Grade - Essex		0.00		0.00		0.00		0.00
	MG0069 Maint Grade - Piawaning - Waddington / Rick Road		0.00		0.00		0.00		0.00
	MG0070 Maint Grade - Putham Rd		0.00		0.00		0.00		0.00
	MG0071 Maint Grade - Salt Rd		0.00		0.00		0.00		0.00
	MG0072 Maint Grade- Phillips Road		0.00		0.00		0.00		0.00
	MG0073 Maint Grade - Catebody West Road		0.00		0.00		0.00		0.00
	MG0074 Maint Grade - Jones Road		0.00		0.00		1,650.23		0.00
	MG0076 Maint Grade - Purnell Road		0.00		0.00		0.00		0.00
	MG0078 Maint Grade - Burnett Road		0.00		0.00		0.00		0.00
	MG0079 Maint Grade - Edmonds Road		0.00		0.00		0.00		0.00
	MG0082 Maint Grade - King Road		0.00		0.00		0.00		0.00
	MG0083 Maint Grade - Head Rd		0.00		0.00		0.00		0.00
	MG0084 Maint Grade - Fowler Road		0.00		0.00		0.00		0.00

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		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
	MG0086		0.00		0.00		231.85		0.00
	MG0087		0.00		0.00		0.00		0.00
	MG0088		0.00		0.00		0.00		0.00
	MG0089		0.00		0.00		0.00		0.00
	MG0090		0.00		0.00		0.00		0.00
	MG0091		0.00		0.00		0.00		0.00
	MG0104		0.00		0.00		0.00		0.00
	MG0110		0.00		0.00		0.00		0.00
	MG0111		0.00		0.00		0.00		0.00
	MG0112		0.00		0.00		0.00		0.00
	MG0113		0.00		0.00		0.00		0.00
	MG0115		0.00		0.00		0.00		0.00
	MG0116		0.00		0.00		0.00		0.00
	MG0118		0.00		0.00		0.00		0.00
	MG0119		0.00		0.00		0.00		0.00
	MG0123		0.00		0.00		0.00		0.00
	MG0124		0.00		0.00		0.00		0.00
	MG0125		0.00		0.00		0.00		0.00
	MG0126		0.00		0.00		0.00		0.00
	MG0127		0.00		0.00		0.00		0.00
	MG0129		0.00		0.00		0.00		0.00
	MG0130		0.00		0.00		0.00		0.00
	MG0136		0.00		0.00		0.00		0.00
	MG9999		538,099.00		500,000.00		634,738.61		335,602.00
	SG0001		0.00		0.00		0.00		0.00
	SG0002		0.00		0.00		0.00		0.00
	SG0003		0.00		0.00		0.00		0.00
	SG0004		0.00		0.00		0.00		0.00
	SG0005		0.00		0.00		0.00		0.00
	SG0006		0.00		0.00		0.00		0.00
	SG0007		0.00		0.00		0.00		0.00
	SG0008		0.00		0.00		0.00		0.00
	SG0009		0.00		0.00		0.00		0.00
	SG0010		0.00		0.00		0.00		0.00
	SG0011		0.00		0.00		0.00		0.00
	SG0012		0.00		0.00		0.00		0.00
	SG0013		0.00		0.00		0.00		0.00
	SG0014		0.00		0.00		0.00		0.00
	SG0015		0.00		0.00		0.00		0.00
	SG0016		0.00		0.00		0.00		0.00
	SG0017		0.00		0.00		0.00		0.00
	SG0018		0.00		0.00		0.00		0.00
	SG0019		0.00		0.00		0.00		0.00
	SG0020		0.00		0.00		0.00		0.00
	SG0021		0.00		0.00		0.00		0.00
	SG0022		0.00		0.00		0.00		0.00
	SG0023		0.00		0.00		0.00		0.00
	SG0024		0.00		0.00		0.00		0.00
	SG0025		0.00		0.00		0.00		0.00
	SG0026		0.00		0.00		0.00		0.00
	SG0027		0.00		0.00		0.00		0.00
	SG0028		0.00		0.00		0.00		0.00
	SG0029		0.00		0.00		0.00		0.00
	SG0030		0.00		0.00		0.00		0.00
	SG0031		0.00		0.00		0.00		0.00
	SG0032		0.00		0.00		0.00		0.00
	SG0033		0.00		0.00		0.00		0.00
	SG0034		0.00		0.00		0.00		0.00
	SG0035		0.00		0.00		0.00		0.00
	SG0036		0.00		0.00		0.00		0.00
	SG0037		0.00		0.00		0.00		0.00
	SG0038		0.00		0.00		0.00		0.00
	SG0039		0.00		0.00		0.00		0.00
	SG0040		0.00		0.00		0.00		0.00
	SG0041		0.00		0.00		0.00		0.00
	SG0042		0.00		0.00		0.00		0.00
	SG0043		0.00		0.00		0.00		0.00
	SG0044		0.00		0.00		0.00		0.00
	SG0045		0.00		0.00		0.00		0.00
	SG0046		0.00		0.00		0.00		0.00
	SG0047		0.00		0.00		0.00		0.00
	SG0048		0.00		0.00		0.00		0.00
	SG0049		0.00		0.00		0.00		0.00
	SG0050		0.00		0.00		0.00		0.00
	SG0051		0.00		0.00		0.00		0.00
	SG0052		0.00		0.00		0.00		0.00
	SG0053		0.00		0.00		0.00		0.00
	SG0054		0.00		0.00		0.00		0.00
	SG0055		0.00		0.00		0.00		0.00
	SG0056		0.00		0.00		0.00		0.00
	SG0057		0.00		0.00		0.00		0.00
	SG0058		0.00		0.00		0.00		0.00

SHIRE OF VICTORIA PLAINS
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MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOT		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
	SG0059		0.00		0.00		0.00		0.00
	SG0060		0.00		0.00		0.00		0.00
	SG0061		0.00		0.00		0.00		0.00
	SG0062		0.00		0.00		0.00		0.00
	SG0063		0.00		0.00		0.00		0.00
	SG0064		0.00		0.00		0.00		0.00
	SG0065		0.00		0.00		0.00		0.00
	SG0066		0.00		0.00		0.00		0.00
	SG0067		0.00		0.00		0.00		0.00
	SG0068		0.00		0.00		0.00		0.00
	SG0069		0.00		0.00		0.00		0.00
	SG0070		0.00		0.00		0.00		0.00
	SG0071		0.00		0.00		0.00		0.00
	SG0072		0.00		0.00		0.00		0.00
	SG0073		0.00		0.00		0.00		0.00
	SG0074		0.00		0.00		0.00		0.00
	SG0075		0.00		0.00		0.00		0.00
	SG0076		0.00		0.00		0.00		0.00
	SG0077		0.00		0.00		0.00		0.00
	SG0078		0.00		0.00		0.00		0.00
	SG0079		0.00		0.00		0.00		0.00
	SG0082		0.00		0.00		0.00		0.00
	SG0083		0.00		0.00		0.00		0.00
	SG0084		0.00		0.00		0.00		0.00
	SG0086		0.00		0.00		0.00		0.00
	SG0087		0.00		0.00		0.00		0.00
	SG0088		0.00		0.00		0.00		0.00
	SG0089		0.00		0.00		0.00		0.00
	SG0090		0.00		0.00		0.00		0.00
	SG0091		0.00		0.00		0.00		0.00
	SG0094		0.00		0.00		0.00		0.00
	SG0104		0.00		0.00		0.00		0.00
	SG0110		0.00		0.00		0.00		0.00
	SG0111		0.00		0.00		0.00		0.00
	SG0112		0.00		0.00		0.00		0.00
	SG0113		0.00		0.00		0.00		0.00
	SG0115		0.00		0.00		0.00		0.00
	SG0116		0.00		0.00		0.00		0.00
	SG0118		0.00		0.00		0.00		0.00
	SG0119		0.00		0.00		0.00		0.00
	SG0121		0.00		0.00		0.00		0.00
	SG0123		0.00		0.00		0.00		0.00
	SG0124		0.00		0.00		0.00		0.00
	SG0125		0.00		0.00		0.00		0.00
	SG0126		0.00		0.00		0.00		0.00
	SG0127		0.00		0.00		0.00		0.00
	SG0129		0.00		0.00		0.00		0.00
	SG0132		0.00		0.00		0.00		0.00
	SG0136		0.00		0.00		0.00		0.00
	SG9999		195,767.00		80,000.00		0.00		20,000.00
21201	Aglime Maintenance Grading								
	AGM008		0.00		0.00		0.00		0.00
	AGM123		0.00		0.00		0.00		0.00
	AGM999		0.00		0.00		0.00		0.00
21202	Bitumen Maintenance								
	BM0004		0.00		0.00		0.00		0.00
	BM0005		0.00		0.00		0.00		0.00
	BM0006		0.00		0.00		0.00		0.00
	BM0007		0.00		0.00		0.00		0.00
	BM0008		0.00		0.00		0.00		0.00
	BM0009		0.00		0.00		0.00		0.00
	BM0013		0.00		0.00		0.00		0.00
	BM0019		0.00		0.00		0.00		0.00
	BM0021		0.00		0.00		0.00		0.00
	BM0023		0.00		0.00		0.00		0.00
	BM0092		0.00		0.00		0.00		0.00
	BM0093		0.00		0.00		0.00		0.00
	BM0094		0.00		0.00		0.00		0.00
	BM0095		0.00		0.00		0.00		0.00
	BM0096		0.00		0.00		0.00		0.00
	BM0097		0.00		0.00		0.00		0.00
	BM0098		0.00		0.00		0.00		0.00
	BM0099		0.00		0.00		0.00		0.00
	BM0100		0.00		0.00		0.00		0.00
	BM0101		0.00		0.00		0.00		0.00
	BM0102		0.00		0.00		0.00		0.00
	BM0103		0.00		0.00		0.00		0.00
	BM0104		0.00		0.00		0.00		0.00
	BM0105		0.00		0.00		0.00		0.00
	BM0106		0.00		0.00		0.00		0.00
	BM0107		0.00		0.00		0.00		0.00
	BM0108		0.00		0.00		0.00		0.00
	BM0109		0.00		0.00		0.00		0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 12 - TRANSPORT
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		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOT									
	BM0114 Bitumen Maint - Kurrali St		0.00		0.00		0.00		0.00
	BM0115 Bitumen Maint - Cementery Rd		0.00		0.00		0.00		0.00
	BM0117 Bitumen Maint - Young St		0.00		0.00		0.00		0.00
	BM0121 Bitumen Maint - Bulter St		0.00		0.00		0.00		0.00
	BM0122 Bitumen Maint - Lanigan St		0.00		0.00		0.00		0.00
	BM0123 Bitumen Maint - Goomalling-Calingiri Rd		0.00		0.00		0.00		0.00
	BM0124 Bitumen Maint - Toodyay-Bindi Bindi Rd		0.00		0.00		0.00		0.00
	BM0125 Bitumen Maint - Toodyay- Bindi Bindi Rd		0.00		0.00		0.00		0.00
	BM0126 Bitumen Maint - Wongan Hills-Waddington Rd		0.00		0.00		0.00		0.00
	BM0127 Bitumen Maint - Wongan Hills-Waddington Rd		0.00		0.00		0.00		0.00
	BM0128 Bitumen Maint - Chitty Avenue		0.00		0.00		0.00		0.00
	BM0130 Bitumen Maint - Downey St		0.00		0.00		0.00		0.00
	BM0132 Bitumen Maint - Campbell St		0.00		0.00		0.00		0.00
	BM0133 Bitumen Maint - Opie Lane		0.00		0.00		0.00		0.00
	BM0134 Bitumen Maint - Guthrie St		0.00		0.00		0.00		0.00
	BM9999 Bitumen Maintenance		77,314.00		52,180.00		138,594.28		115,500.00
21203	Signage & Guideposts			Jobs					
	SIGNM Signage & Guideposts		68,118.00		67,000.00		17,690.54		25,000.00
21204	Tree Lopping/Verge Maintenance			Jobs					
	TRELOP Tree Lopping/Verge Maintenance		59,606.00		67,344.00		88,368.35		85,000.00
	TREMR Tree Lopping Main Roads - Audit Work		0.00		0.00		0.00		0.00
21205	Drainage Maintenance			Jobs					
	DRM Drainage Maintenance		71,473.00		69,839.00		24,111.52		17,000.00
21206	Town Streets Maintenance			Jobs					
	TCR Town Stormwater Damage (Includes Call-Outs)		2,291.00		0.00		0.00		0.00
	TSM Town Streets Maintenance		2,108.00		500.00		102.53		16,000.00
21207	Roads Stormwater Damage (includes call-outs)			Jobs					
	FLOOD Roads Stormwater Damage (Includes Call-Outs)		119,810.00		230,000.00		222,651.38		19,000.00
21208	Misc Road Maintenance			Jobs					
	CALOUT After Hours Call Out		0.00		1,000.00		453.98		0.00
	XXX999 Misc Road Maintenance		0.00		0.00		0.00		0.00
21209	Bridge & Culvert Maintenance			Jobs					
	BRIDM Bridge & Culvert Maint		70,536.00		70,536.00		19,456.76		15,000.00
21210	Crossovers			Jobs					
	CROSS Crossovers		0.00		0.00		0.00		0.00
21211	Street Lighting Maintenance			Jobs					
	SLM Street Lighting Maintenance		16,500.00		16,500.00		14,699.28		16,000.00
21212	Traffic Signs & Control Equipment			Jobs					
	TSCE Traffic Sign & Control Equipment		5,270.00		11,000.00		26,910.64		0.00
21213	Reinstatements			Jobs					
	REIN Reinstatements		0.00		0.00		0.00		0.00
21214	Footpath Maintenance			Jobs					
	FPM Footpath Maintenance		3,436.00		5,000.00		0.00		4,000.00
21215	Transport - Depreciation Expense		1,304,294.00		2,581,402.00		2,556,430.45		2,581,402.00
21290	Administration Expenditure Allocated		230,159.00		249,387.77		269,842.07		240,367.00
21419	Depot Operating Costs		125,433.00		145,000.00		108,795.74		60,284.00
21428	Minor Equipment - Depot		3,539.00		0.00		1,980.00		2,500.00
21420	Depot Maintenance			Jobs					
	B019 Depot Building Maintenance		21,659.00		35,000.00		53,479.35		37,623.00
21426	Bldg Maint Tool Shed			Jobs					
	B023 Tool Shed Maintenance		0.00		0.00		0.00		0.00
OPERATING REVENUE									
11200	Road & Footpath Maintenance Income	1,000.00		0.00		914.95		1,000.00	
11201	Special Projects Grant - Bridges	0.00		0.00		0.00		0.00	
11203	Reimbursements	0.00		0.00		0.00		0.00	
11205	Sale of Gravel Ex Quarries	0.00		0.00		19,171.25		0.00	
11295	Administration Income - Allocated	4,703.00		3,465.00		4,211.16		3,630.00	
SUB-TOTAL		5,703.00	2,915,412.00	3,465.00	4,181,688.77	24,297.36	4,217,245.34	4,630.00	3,590,278.00
CAPITAL EXPENDITURE									
40213	3 point linkage Fertiliser Spreader		0.00		0.00		0.00		0.00
40214	2 x Metrocount Traffic Counters		0.00		0.00		0.00		0.00
40235	Self-propelled Lawn Mower		0.00		0.00		0.00		0.00
40237	Single Cab 4x2 Utility (Gardener)		0.00		0.00		0.00		0.00
40238	Single Cab 4x2 Utility (Grader)		0.00		0.00		0.00		0.00
40243	Tablet & Software (for ROMAN II)		0.00		0.00		0.00		0.00
40244	Speed & Info Display Panel		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
16067	Proceeds - Sale of Ute (PWV44)	0.00		0.00		0.00		0.00	
16068	Proceeds - Sale of Ute (PWV47)	0.00		0.00		0.00		0.00	
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOT		5,703.00	2,915,412.00	3,465.00	4,181,688.77	24,297.36	4,217,245.34	4,630.00	3,590,278.00

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ROAD PLANT PURCHASES	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL # JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE								
21216 Interest Expense		0.00		0.00		0.00		0.00
21218 Minor Plant/Equipment Purchases (Not Capitalised)		0.00		0.00		0.00		10,000.00
21270 Loss on Asset Disposals		48,600.00		90,024.71		99,120.75		0.00
OPERATING REVENUE								
11290 Profit on Asset Disposals	1,914.00		1,505.00		0.00		4,100.00	
SUB-TOTAL	1,914.00	48,600.00	1,505.00	90,024.71	0.00	99,120.75	4,100.00	10,000.00
CAPITAL EXPENDITURE								
40026 Replace - General Works Vehicle		0.00		0.00		0.00		0.00
40027 Replace Hilux Ute WV22		0.00		0.00		0.00		0.00
40028 Purchase of Parks & Gardens Vehicle		0.00		0.00		0.00		0.00
40029 Compuload 4000 For Loader		0.00		0.00		0.00		0.00
40040 Convert Tip Truck to Prime Mover		0.00		0.00		0.00		0.00
40041 Purchase Ride on Mower - 2018/19		30,000.00		16,364.00		17,870.00		0.00
40058 Purchase 9 Tonne Tip Truck		0.00		0.00		0.00		0.00
40059 Replace Skid Steere Loader PLO4		0.00		0.00		0.00		0.00
40061 Purchase 2 x Road Classifiers		0.00		0.00		0.00		0.00
40067 400L Dieselpak Tank, Pump and Ltr Counter		0.00		0.00		0.00		0.00
40077 Plant Replacement PBH2 Case Backhoe		0.00		0.00		0.00		0.00
40078 Plant Replacement PTK15 Hino 3 Tonne Truck		0.00		0.00		0.00		0.00
40079 10000 litre Glass Fibre Water Tank		0.00		0.00		0.00		0.00
40081 Replace Construction Vehicle Ute		0.00		0.00		0.00		0.00
40086 800 Ltr Poly Tank with 6m Field Boom, Honda Pump and acc		0.00		0.00		0.00		0.00
40087 Honda Pump for Water Tank		0.00		0.00		0.00		0.00
40088 Lawn edger		0.00		0.00		0.00		0.00
40115 Speed alert trailer (Joint with Moora and Wongan)		0.00		0.00		0.00		0.00
40116 Mobile Stand Pipe		0.00		0.00		0.00		0.00
40125 Caterpillar 120M Grader Replacement		0.00		0.00		0.00		0.00
40126 Hino SS1EKR 450		0.00		0.00		0.00		0.00
40127 Howard Porter - Side Tipped Trailer		0.00		0.00		0.00		0.00
40131 CAT ET Operating System for Grader PGR9		0.00		0.00		0.00		0.00
40132 Modify Truck TK16 to Water Truck		0.00		0.00		0.00		0.00
40133 Purchase New Grader - Replace PGR8		0.00		0.00		0.00		0.00
40134 Purchase new Loader - Replace PLR5		0.00		0.00		0.00		0.00
40145 Replace Truck PTK14		0.00		0.00		0.00		0.00
40146 Purchase Low Loader		0.00		0.00		0.00		0.00
40147 Purchase 5 Tonne Excavator		0.00		0.00		0.00		0.00
40148 Purchase Multi Tyred Roller		0.00		0.00		0.00		0.00
40149 Trailer for 5 Tonne Excavator		0.00		0.00		0.00		0.00
40150 Rock Bucket and Grapple for Bobcat		0.00		0.00		0.00		0.00
40151 2 x Metrocount Traffic Counters		0.00		0.00		0.00		0.00
40152 Utilicom Push Rod Inspection Camera		0.00		0.00		0.00		0.00
40160 Honda Water Pump Motor		0.00		0.00		0.00		0.00
40162 "Grizzly" Gravel Screen		0.00		0.00		0.00		0.00
40164 Purchase 2nd Hand Semi Tipper		0.00		0.00		0.00		0.00
40165 Purchase Maintenance Crew Cab Truck		0.00		0.00		0.00		0.00
40166 Purchase Trailer Dolly		0.00		0.00		0.00		0.00
40167 Replace Kubota Mower		0.00		0.00		0.00		0.00
40168 Purchase 2nd hand Kubota 85HP Tractor and 5mtr Superior I		0.00		0.00		0.00		0.00
40172 Purchase Cement Mixer		0.00		0.00		0.00		0.00
40175 Replace Construction Crew Ute		0.00		0.00		0.00		0.00
40186 Purchase Multi-tyred Roller		0.00		0.00		0.00		0.00
40206 Backhoe (replace Volvo Loader)		0.00		0.00		0.00		0.00
40207 27-32kl Water Tanker Trailer		0.00		0.00		0.00		0.00
40208 Grader Ute		0.00		0.00		0.00		0.00
40209 Tree Forks for Loader		0.00		0.00		0.00		0.00
40210 Root Rake for Loader		0.00		0.00		0.00		0.00
40211 Stand for Water Tank		0.00		0.00		0.00		0.00
40212 Stand for Howard Porter Bowl		0.00		0.00		0.00		0.00
40232 Fuel/Lube Pod for Ute		0.00		0.00		0.00		0.00
40234 Fuel Pod (Grader Ute 2)		0.00		0.00		0.00		0.00
40239 Replace Hino 9t Truck		0.00		0.00		0.00		0.00
40240 Replace Bobcat		0.00		0.00		0.00		0.00
40241 Trailer for Bobcat		0.00		0.00		0.00		0.00
40296 SAM Radar Trailer		0.00		0.00		0.00		0.00
40300 9t Truck		0.00		0.00		0.00		0.00
40301 Ride on Mower		0.00		0.00		0.00		0.00
40302 Upgrade Water Tank		0.00		0.00		0.00		0.00
40303 Purchase of Rangers Vehicle		0.00		0.00		0.00		0.00
40312 Transfer to Plant Reserve		0.00		0.00		0.00		100,000.00
CAPITAL REVENUE								
16013 Proceeds - Disposal of Assets	0.00		0.00		0.00		0.00	
16014 Proceeds - Sale of TR4 John Deere Tractor FEL	0.00		0.00		0.00		0.00	
16015 Proceeds - Parks and Gardens Vehicle	0.00		0.00		0.00		0.00	
16016 Proceeds - Ranger Ute replacement	0.00		0.00		0.00		0.00	
16020 Proceeds - Sale of Mitsubishi Tip Truck - PTK9	0.00		0.00		0.00		0.00	
16021 Proceeds - Sale of Ride on Mower - PMO5	0.00		0.00		0.00		0.00	

SHIRE OF VICTORIA PLAINS
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ROAD PLANT PURCHASES		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
16026	Proceeds - Sale of Komatsu Grader PGR5 and Roller	0.00		0.00		0.00		0.00	
16027	Proceeds - Sale of PTK13 - 5 Tonne Truck	0.00		0.00		0.00		0.00	
16028	Proceeds - Sale of PTK10 - 5 Tonne Tip Truck	0.00		0.00		0.00		0.00	
16029	Proceeds - Sale of PLR4 Skid Steere Loader	0.00		0.00		0.00		0.00	
16034	Proceeds - Sale of 1800Ltr Fuel Tank	0.00		0.00		0.00		0.00	
16036	Proceeds - Sale of PBH2 Case Backhoe	0.00		0.00		0.00		0.00	
16037	Proceeds - Sale of PRO7 Multi Pac Roller	0.00		0.00		0.00		0.00	
16038	Proceeds - Sale of PTK15 Hino 3 Tonne Truck	0.00		0.00		0.00		0.00	
16039	Proceeds - General Works Vehicle	0.00		0.00		0.00		0.00	
16044	Proceeds - Sale of Construction Ute	0.00		0.00		0.00		0.00	
16047	Proceeds - Sale of Grader PGR6	0.00		0.00		0.00		0.00	
16049	Proceeds - Sale of PTK12 Mitsubishi Truck	0.00		0.00		0.00		0.00	
16050	Proceeds - Sale of Volvo Grader PGR8	0.00		0.00		0.00		0.00	
16051	Proceeds - Sale of Cat 936 Loader PLR5	0.00		0.00		0.00		0.00	
16055	Proceeds - Sale of Truck PTK14	0.00		0.00		0.00		0.00	
16058	Proceeds - Sale of Construction Crew Ute	0.00		0.00		0.00		0.00	
16059	Proceeds - Sale of Depot Clerk Ute	0.00		0.00		0.00		0.00	
16060	Proceeds - Sale of Kubota Mower	0.00		0.00		0.00		0.00	
16061	Proceeds - Sale of Depot Clerk Ute	0.00		0.00		0.00		0.00	
16062	Proceeds - Sale of Mitsubishi Fuso 13T Tip Truck	0.00		0.00		0.00		0.00	
16063	Proceeds - Sale of Free Roll Attachment	0.00		0.00		0.00		0.00	
16064	Proceeds - Sale of Volvo Loader PLR9	65,000.00		59,112.50		59,112.50		0.00	
16066	Proceeds - Sale of Tree Lopper	0.00		0.00		0.00		0.00	
16069	Proceeds - Sale of Hino 9t Truck (PTK17)	0.00		0.00		0.00		0.00	
16070	Proceeds - Sale of Bobcat Model S502 (PLR6)	0.00		0.00		0.00		0.00	
16071	Proceeds - Sale of Ute (PWV48)	0.00		0.00		0.00		0.00	
16072	Proceeds - Sale of Mitsubishi Fuso 13T Truck (PTK16)	0.00		0.00		0.00		0.00	
16073	Proceeds - Sale of Manitou (PLR7)	0.00		0.00		0.00		0.00	
16074	Proceeds - Sale of Ute	0.00		0.00		0.00		0.00	
16082	Proceeds - Sale of Hino 9t Truck PTK17	0.00		0.00		0.00		0.00	
16083	Proceeds - Sale of Hino 300 Truck PTK18	0.00		0.00		0.00		0.00	
16084	Proceeds - Sale of Hino SS1EKRG PTK19	0.00		0.00		0.00		0.00	
16086	Proceeds - Sale of Hino Truck (PTK17)	0.00		0.00		0.00		0.00	
16087	Proceeds - Sale of Cat Grader (PGR9)	145,000.00		107,225.00		107,225.00		0.00	
16088	Proceeds - Sale of Toro Mower	4,500.00		4,091.00		0.00		4,100.00	
51230	Realisation on Asset Disposals	(214,500.00)		(170,428.50)		(166,337.50)		(4,100.00)	
51231	Transfer from Plant Reserve	25,500.00		12,273.00		17,870.00		0.00	
SUB-TOTAL		25,500.00	30,000.00	12,273.00	16,364.00	17,870.00	17,870.00	0.00	100,000.00
TOTAL - ROAD PLANT PURCHASES		27,414.00	78,600.00	13,778.00	106,388.71	17,870.00	116,990.75	4,100.00	110,000.00

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SCHEDULE 13 - ECONOMIC SERVICES
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PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Rural Services		20,507.00		25,200.00		22,840.89		33,689.00
Tourism and Area Promotion		33,314.70		45,401.70		40,270.88		40,393.00
Building Control		60,000.00		50,000.00		48,853.56		50,000.00
Other Economic Services		80,661.00		75,616.54		78,334.74		70,170.00
<u>OPERATING REVENUE</u>								
Rural Services	0.00		0.00		0.00		0.00	
Tourism and Area Promotion	11,500.00		13,800.00		12,096.66		13,750.00	
Building Control	5,150.00		5,100.00		6,450.53		6,650.00	
Other Economic Services	17,237.00		16,911.40		18,966.15		18,955.00	
SUB-TOTAL	33,887.00	194,482.70	35,811.40	196,218.24	37,513.34	190,300.07	39,355.00	194,252.00
<u>CAPITAL EXPENDITURE</u>								
Rural Services		0.00		0.00		0.00		0.00
Tourism and Area Promotion		0.00		0.00		0.00		0.00
Building Control		0.00		0.00		0.00		0.00
Other Economic Services		16,207.00		16,207.00		16,206.91		16,613.00
<u>CAPITAL REVENUE</u>								
Rural Services	0.00		0.00		0.00		0.00	
Tourism and Area Promotion	0.00		0.00		0.00		0.00	
Building Control	0.00		0.00		0.00		0.00	
Other Economic Services	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	16,207.00	0.00	16,207.00	0.00	16,206.91	0.00	16,613.00
TOTAL - PROGRAMME SUMMARY	33,887.00	210,689.70	35,811.40	212,425.24	37,513.34	206,506.98	39,355.00	210,865.00

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RURAL SERVICES	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
21300 Noxious Weeds & Pest Control								
<i>NWPC Noxious Weeds & Pest Control</i>		18,307.00		25,000.00		22,740.89		33,489.00
<i>WANTS White Ant Control</i>		2,000.00		0.00		0.00		0.00
21301 Small Business Centre - Central Coast		0.00		0.00		0.00		0.00
21302 Rural Financial Counselling Service		0.00		0.00		0.00		0.00
21303 Rural Youth		0.00		0.00		0.00		0.00
21304 Rural Community Legal Services		0.00		0.00		0.00		0.00
21305 Rural Water Council of WA		200.00		200.00		100.00		200.00
OPERATING REVENUE								
SUB-TOTAL	0.00	20,507.00	0.00	25,200.00	0.00	22,840.89	0.00	33,689.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - RURAL SERVICES	0.00	20,507.00	0.00	25,200.00	0.00	22,840.89	0.00	33,689.00

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TOURISM & AREA PROMOTION		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
OPERATING EXPENDITURE									
21320	Area Promotion		10,000.00		6,000.00		5,762.73		7,500.00
21321	Caravan Parks and Camping Grounds Operating		13,039.70		13,039.70		10,765.06		12,211.00
21322	Caravan Parks and Camping Grounds Maintenance								
	BCVPK Bolgart Caravan Park Maint		2,698.00		13,000.00		12,590.27		9,371.00
	CCVPK Calingiri Caravan Park Maint		1,698.00		4,000.00		2,924.96		3,003.00
21323	Information Bays Maintenance								
	INFO Information Bays Maintenance		1,054.00		1,054.00		0.00		0.00
21324	Depreciation Expense - Caravan Parks		4,742.00		8,225.00		8,145.40		8,225.00
21325	Bolgart Tractor Shed								
	B025 Bolgart Tractor Shed Maintenance		51.00		51.00		50.88		51.00
	B062 Old St John Ambulance Shed		32.00		32.00		31.58		32.00
OPERATING REVENUE									
11300	Bolgart Caravan Park	6,000.00		6,800.00		6,151.83		7,000.00	
11301	Calingiri Caravan Park	5,000.00		6,800.00		5,750.46		6,500.00	
11302	Sundry Income	500.00		200.00		194.37		250.00	
SUB-TOTAL		11,500.00	33,314.70	13,800.00	45,401.70	12,096.66	40,270.88	13,750.00	40,393.00
CAPITAL EXPENDITURE									
40038	Calingiri Caravan Park Upgrade		0.00		0.00		0.00		0.00
40056	Land Purchase - Calingiri Caravan Park Access		0.00		0.00		0.00		0.00
40094	RLCIP - Yerecoin Tourist Information Bay		0.00		0.00		0.00		0.00
40109	R4R - Calingiri Caravan Park Fencing		0.00		0.00		0.00		0.00
40135	Calingiri Caravan Park Fencing Upgrade		0.00		0.00		0.00		0.00
40153	Bolgart Caravan Park - Upgrade Reticulation		0.00		0.00		0.00		0.00
40182	Shire Entrance Signs		0.00		0.00		0.00		0.00
40299	Dump Point (Calingiri Caravan Park)		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - TOURISM & AREA PROMOTION		11,500.00	33,314.70	13,800.00	45,401.70	12,096.66	40,270.88	13,750.00	40,393.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 13 - ECONOMIC SERVICES
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	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
BUILDING CONTROL								
GL # JOB #								
OPERATING EXPENDITURE								
21330 Building Control Operating		50,000.00		50,000.00		48,853.56		50,000.00
21331 Lease Agreements Enquiry - Legal Fees		10,000.00		0.00		0.00		0.00
OPERATING REVENUE								
11310 Building Applications	5,000.00		5,000.00		5,805.38		6,000.00	
11311 Swimming Pools Program	0.00		50.00		50.00		50.00	
11312 BCITF & BSL	150.00		50.00		595.15		600.00	
SUB-TOTAL	5,150.00	60,000.00	5,100.00	50,000.00	6,450.53	48,853.56	6,650.00	50,000.00
CAPITAL EXPENDITURE								
40245 Mobile Aluminium Scaffolding		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - BUILDING CONTROL	5,150.00	60,000.00	5,100.00	50,000.00	6,450.53	48,853.56	6,650.00	50,000.00

SHIRE OF VICTORIA PLAINS
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OTHER ECONOMIC SERVICES		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL #	JOB #								
OPERATING EXPENDITURE									
21350	Bendigo Bank Agency		800.00		800.00		780.00		800.00
21351	Vehicle Licensing		0.00		0.00		0.00		0.00
21360	Water Supply - Standpipes								
	WATERB Water Supply - Standpipe Bolgart		3,837.00		500.00		971.65		615.00
	WATERC Water Supply - Standpipe Calingiri		4,655.00		2,000.00		325.72		496.00
	WATERP Water Supply - Standpipe Plawanning (Do Not Use)		3,155.00		1,500.00		1,489.14		300.00
	WATERY Water Supply - Standpipe Yerecoin		2,955.00		500.00		401.82		535.00
21361	Depreciation		0.00		0.00		0.00		0.00
21362	Community Safety and Crime Prevention		0.00		0.00		0.00		0.00
21363	Interest Expense on Loan 84		4,720.00		4,720.00		3,389.72		4,200.00
21390	Administration Expenditure - Allocated		60,539.00		65,596.54		70,976.69		63,224.00
OPERATING REVENUE									
11320	Bendigo Bank	16,000.00		16,000.00		17,560.28		18,000.00	
11321	Extractive Industry Licences	0.00		0.00		0.00		0.00	
11322	Standpipes - Water	0.00		0.00		298.19		0.00	
11323	Community Safety and Crime Prevention	0.00		0.00		0.00		0.00	
11390	Profit on Asset Disposals	0.00		0.00		0.00		0.00	
11395	Administration Income - Allocated	1,237.00		911.40		1,107.68		955.00	
SUB-TOTAL		17,237.00	80,661.00	16,911.40	75,616.54	18,966.15	78,334.74	18,955.00	70,170.00
CAPITAL EXPENDITURE									
40044	Broadband Internet Access Mast		0.00		0.00		0.00		0.00
40309	Principal Repayments on Loan 84		16,207.00		16,207.00		16,206.91		16,613.00
CAPITAL REVENUE									
SUB-TOTAL		0.00	16,207.00	0.00	16,207.00	0.00	16,206.91	0.00	16,613.00
TOTAL - OTHER ECONOMIC SERVICES		17,237.00	96,868.00	16,911.40	91,823.54	18,966.15	94,541.65	18,955.00	86,783.00

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PROGRAMME SUMMARY	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>								
Private Works		10,000.00		34,000.00		47,404.81		10,000.00
Public Works Overheads		0.00		0.00		31,487.72		0.00
Plant Operation Costs		0.00		0.00		(34,717.04)		0.00
Salaries and Wages		0.00		0.00		0.00		0.00
Materials		0.00		0.00		0.00		0.00
Unclassified		0.00		0.00		0.00		0.00
<u>OPERATING REVENUE</u>								
Private Works	11,000.00		37,000.00		44,639.66		12,000.00	
Public Works Overheads	855.00		21,530.00		22,833.84		660.00	
Plant Operation Costs	0.00		0.00		0.00		0.00	
Salaries and Wages	0.00		0.00		0.00		0.00	
Materials	0.00		0.00		0.00		0.00	
Unclassified	20,000.00		4,204.00		4,203.98		5,000.00	
SUB-TOTAL	31,855.00	10,000.00	62,734.00	34,000.00	71,677.48	44,175.49	17,660.00	10,000.00
<u>CAPITAL EXPENDITURE</u>								
Private Works		0.00		0.00		0.00		0.00
Public Works Overheads		40,000.00		63,763.00		52,738.74		31,000.00
Plant Operation Costs		0.00		0.00		0.00		0.00
Salaries and Wages		0.00		0.00		0.00		0.00
Materials		0.00		0.00		0.00		0.00
Unclassified		0.00		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>								
Private Works	0.00		0.00		0.00		0.00	
Public Works Overheads	0.00		0.00		0.00		0.00	
Plant Operation Costs	0.00		0.00		0.00		0.00	
Salaries and Wages	0.00		0.00		0.00		0.00	
Materials	0.00		0.00		0.00		0.00	
Unclassified	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	40,000.00	0.00	63,763.00	0.00	52,738.74	0.00	31,000.00
TOTAL - PROGRAMME SUMMARY	31,855.00	50,000.00	62,734.00	97,763.00	71,677.48	96,914.23	17,660.00	41,000.00

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PRIVATE WORKS	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget		
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	
GL # JOB #									
OPERATING EXPENDITURE									
21409	European Space Agency Grounds Maint								
	SPACE European Space Agency Grounds Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21427	Private Works 2018-19								
	WP0325 G McGill - Level Up Tank Pad	0.00	0.00	0.00	231.74	0.00	0.00	0.00	
	WP0351 Georgiou - Deliver 5M3 Dirty 14Mm	0.00	0.00	0.00	278.50	0.00	0.00	0.00	
	WP0352 S Brandis - 10 Ton Blue Metal	0.00	0.00	0.00	42.25	0.00	0.00	0.00	
	WP0353 S Blair - 2 Loads Of 2Nds 10/14 Aggregate	0.00	0.00	0.00	193.77	0.00	0.00	0.00	
	WP0354 Smith - Deliver Gravel	0.00	0.00	0.00	49.50	0.00	0.00	0.00	
	WP0358 Cart Mulch	0.00	0.00	0.00	985.30	0.00	0.00	0.00	
	WP0359 Cleaning Up Hay Pad	0.00	0.00	0.00	492.35	0.00	0.00	0.00	
	WP0360 Digging Gravel	0.00	0.00	0.00	388.58	0.00	0.00	0.00	
	WP0361 Move Loader	0.00	0.00	0.00	82.04	0.00	0.00	0.00	
	WP0363 G McGill - Dig Gravel And Stockpile	0.00	0.00	0.00	49.50	0.00	0.00	0.00	
	WP0366 Liba Jelinek - Install Fire Breaks	0.00	0.00	0.00	153.90	0.00	0.00	0.00	
	WP0367 Dave Watson Contractors - Fire Breaks - Calingiri School	0.00	0.00	0.00	102.60	0.00	0.00	0.00	
	WP0368 Dave Watson Contractors - Fire Breaks - Yerecoin School	0.00	0.00	0.00	102.60	0.00	0.00	0.00	
	WP0369 Shelly Durant - Sand & Blue Metal Delivery	0.00	0.00	0.00	39.75	0.00	0.00	0.00	
	WP0370 Stacey Brandis - Deliver Sands	0.00	0.00	0.00	144.50	0.00	0.00	0.00	
	WP0371 Gary McGill	0.00	0.00	0.00	6,621.43	0.00	0.00	0.00	
	WP0372 Dwer	0.00	0.00	0.00	11,239.25	0.00	0.00	0.00	
	WP0374 M Brennan - Deliver Blue Metal	0.00	0.00	0.00	226.27	0.00	0.00	0.00	
	WP0376 Rex Glass	0.00	0.00	0.00	12,027.65	0.00	0.00	0.00	
	WP0377 Menzies Quarry	0.00	0.00	0.00	5,451.69	0.00	0.00	0.00	
	WP0378 Gary McGill	0.00	0.00	0.00	2,702.53	0.00	0.00	0.00	
	WP0379 Private Works	0.00	0.00	0.00	1,387.58	0.00	0.00	0.00	
	WP0380 Gary McGill - Push Up Fertiliser	0.00	0.00	0.00	171.77	0.00	0.00	0.00	
	WP0382 Gavin Eastwood	0.00	0.00	0.00	141.77	0.00	0.00	0.00	
	WP0384 Troy Mcdonald - Hire Of Loader	0.00	0.00	0.00	815.57	0.00	0.00	0.00	
	WP0385 Troy Mcdonald - Cart Fill For Shed Pad - Tipper Hire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WP0386 Gary McGill - Shed Cleared Fire Breaks - Loader Hire	0.00	0.00	0.00	572.54	0.00	0.00	0.00	
	WP0387 Water Corp - Repairs To Road Pavement & Seal	0.00	0.00	0.00	797.18	0.00	0.00	0.00	
	WP0388 Gary McGill - Grade Driveway	0.00	0.00	0.00	207.80	0.00	0.00	0.00	
	WP0389 R Walker - Supply And Deliver 10 Tonne Aggregate	0.00	0.00	0.00	169.02	0.00	0.00	0.00	
	WP0402 Tim Shales - Delivery Of Blue Metal	0.00	0.00	0.00	62.20	0.00	0.00	0.00	
	WP0404 E Gronert - Removed Broken Concrete	0.00	0.00	0.00	198.77	0.00	0.00	0.00	
	WP0405 Cameron Waters - Hire Of Grader	0.00	0.00	0.00	69.27	0.00	0.00	0.00	
	WP0406 Malcolm King - Private Works	0.00	0.00	0.00	1,065.33	0.00	0.00	0.00	
	WP0407 Lachlan Mcinnes - Private Works	0.00	0.00	0.00	140.31	0.00	0.00	0.00	
	WP999A Private Works 2018-19 (Budget Only)	10,000.00	34,000.00	0.00	0.00	0.00	0.00	0.00	
21429	Private Works 2019-20								
	WP999B Private Works 2019-20 (Budget Only)	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	
OPERATING REVENUE									
11400	Private Works Income	11,000.00	37,000.00	44,639.66	12,000.00	0.00	0.00	0.00	
11401	European Space Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUB-TOTAL		11,000.00	10,000.00	37,000.00	34,000.00	44,639.66	47,404.81	12,000.00	10,000.00
CAPITAL EXPENDITURE									
CAPITAL REVENUE									
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PRIVATE WORKS		11,000.00	10,000.00	37,000.00	34,000.00	44,639.66	47,404.81	12,000.00	10,000.00

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PUBLIC WORKS OVERHEADS		18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
GL #	JOB #	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE									
21410	Salaries & Wages		105,187.00		117,000.00		144,141.41		170,906.00
21411	Works Manager Package		157,897.00		157,897.00		151,905.94		161,505.00
21412	Superannuation		61,517.00		61,517.00		63,327.24		63,943.00
21413	Insurance		23,486.00		25,200.00		25,200.00		24,673.00
21414	Other Staff Costs		27,500.00		8,000.00		4,684.88		11,000.00
21415	Conferences & Seminars		3,000.00		1,000.00		384.17		1,000.00
21416	Engineering Services		5,000.00		5,000.00		5,444.00		12,000.00
21417	Occupational Health & Safety		5,000.00		2,500.00		1,420.15		3,000.00
21418	Other Public Works Overheads		0.00		0.00		0.00		0.00
21421	Unallocated Wages		0.00		0.00		0.00		0.00
21422	Staff Training		5,000.00		19,000.00		15,467.02		15,500.00
21423	Administration Costs Allocated		41,847.00		45,343.23		49,061.90		43,703.00
21424	Staff Meetings		0.00		1,000.00		620.67		0.00
21425	Building Maintenance Officer Overheads		0.00		0.00		52.00		0.00
21440	Garden Maintenance Officer Overheads		5,591.00		6,000.00		5,171.91		5,591.00
21445	Legal Fees - Cessation of EBA		25,000.00		25,000.00		14,802.00		10,198.00
21450	ROMAN II		0.00		0.00		0.00		0.00
21451	PWO - Depreciation Expense		925.00		934.00		925.31		934.00
21470	Loss on Asset Disposals		0.00		0.00		0.00		0.00
21480	Leave Accruals		0.00		0.00		0.00		0.00
Recovered amounts									
21490	Workshop Overheads Recovered		(466,950.00)		(475,391.23)		(451,120.88)		(523,953.00)
OPERATING REVENUE									
11410	Sundry Income	0.00		900.00		651.73		0.00	
11411	Diesel Fuel Rebate	0.00		20,000.00		21,416.47		0.00	
11412	OH&S Equipment LGIS Pool Funding	0.00		0.00		0.00		0.00	
11490	Profit on Asset Disposals	0.00		0.00		0.00		0.00	
11495	Administration Income - Allocated	855.00		630.00		765.64		660.00	
SUB-TOTAL		855.00	0.00	21,530.00	0.00	22,833.84	31,487.72	660.00	0.00
CAPITAL EXPENDITURE									
40030	Works Manager Vehicle Replacement		0.00		0.00		0.00		0.00
40042	Tool Storage Shed - Building Maint		0.00		0.00		0.00		0.00
40043	2 x Ute Tool Boxes - Building Maint		0.00		0.00		0.00		0.00
40063	Depot Office Upgrade		40,000.00		63,763.00		52,738.74		31,000.00
40080	Purchase Chain Saws, Whipper Snippers etc		0.00		0.00		0.00		0.00
40082	Replace Petrol Bowser - Depot		0.00		0.00		0.00		0.00
40083	Fuel Management System		0.00		0.00		0.00		0.00
40084	New Depot Computer		0.00		0.00		0.00		0.00
40117	New Depot Ute		0.00		0.00		0.00		0.00
40118	Replace Building Maintenance ute		0.00		0.00		0.00		0.00
40119	OH&S - Depot Items upgrade		0.00		0.00		0.00		0.00
40120	K750 Industrial Pressure Cleaner		0.00		0.00		0.00		0.00
40154	Laptop for CAT plant systems		0.00		0.00		0.00		0.00
40169	Purchase 2 x way Radios		0.00		0.00		0.00		0.00
40170	Purchase 4" Pump & Hoses		0.00		0.00		0.00		0.00
40171	Purchase Plate Compactor		0.00		0.00		0.00		0.00
40173	Filtered Chilled Water System for Depot		0.00		0.00		0.00		0.00
40174	Replace Depot Clerk Ute		0.00		0.00		0.00		0.00
40181	Depot - New Trailer Shed		0.00		0.00		0.00		0.00
40216	3rd Office Depot		0.00		0.00		0.00		0.00
40219	Depot Bitumen Sealing		0.00		0.00		0.00		0.00
40242	Upgrade Building Maintenance Shed		0.00		0.00		0.00		0.00
40246	Depot Visitor Entry		0.00		0.00		0.00		0.00
40247	Depot Staff Crib Room		0.00		0.00		0.00		0.00
40248	Depot Bitumen Sealing		0.00		0.00		0.00		0.00
40269	Dual Cab Utility		0.00		0.00		0.00		0.00
40270	Traffic Counters		0.00		0.00		0.00		0.00
40271	Depot Visitor Parking & Entry		0.00		0.00		0.00		0.00
40272	Change over Fuel Bowser		0.00		0.00		0.00		0.00
40274	Metro Body (Building Maintenance Ute)		0.00		0.00		0.00		0.00
40286	Extra Cab Ute		0.00		0.00		0.00		0.00
40287	9t Truck		0.00		0.00		0.00		0.00
40288	Dump Truck		0.00		0.00		0.00		0.00
40289	6 Wheel Tipper Truck		0.00		0.00		0.00		0.00
40290	Excavator		0.00		0.00		0.00		0.00
40291	Air Compressor		0.00		0.00		0.00		0.00
40292	Dolly for Side Tipper Trailer		0.00		0.00		0.00		0.00
40293	Water Tank (skid mounted)		0.00		0.00		0.00		0.00
40294	Turf Renovator		0.00		0.00		0.00		0.00
40295	Diesel Tank (above ground)		0.00		0.00		0.00		0.00
40304	Depot Upgrades		0.00		0.00		0.00		0.00
CAPITAL REVENUE									
16017	Proceeds - Works Mgr - Motor Vehicle Replacement	0.00		0.00		0.00		0.00	
16040	Proceeds - Sale of Building Maintenance Ute	0.00		0.00		0.00		0.00	

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PUBLIC WORKS OVERHEADS	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget		
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	
GL # JOB #									
16056	Proceeds - Sale of Traffic Classifiers	0.00		0.00		0.00	0.00		
16085	Proceeds - Sale of Ute PWV51	0.00		0.00		0.00	0.00		
16089	Proceeds - Sale of Nissan Navara Ute	0.00		0.00		0.00	0.00		
51430	Realisation on Asset Disposals	0.00		0.00		0.00	0.00		
SUB-TOTAL		0.00	40,000.00	0.00	63,763.00	0.00	52,738.74	0.00	31,000.00
TOTAL - PUBLIC WORKS OVERHEADS		855.00	40,000.00	21,530.00	63,763.00	22,833.84	84,226.46	660.00	31,000.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2020

PLANT OPERATION COSTS	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
21430 Fuel & Oil		98,350.00		130,000.00		140,246.58		138,000.00
21431 Tyres & Tubes		32,600.00		32,600.00		22,349.28		33,790.00
21432 Parts & Repairs		119,700.00		150,000.00		207,749.20		160,350.00
21433 Insurance & Licences		35,880.00		24,250.00		24,670.39		22,606.00
21434 Depreciation ex Asset Ledger		285,492.00		268,298.00		245,580.06		217,554.00
21435 Internal Repair Wages		0.00		55,000.00		41,470.40		33,855.00
21436 Interest on Loans		0.00		0.00		0.00		0.00
Recovered amounts								
21495 Plant Recovery		(572,022.00)		(660,148.00)		(716,782.95)		(606,155.00)
OPERATING REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	(34,717.04)	0.00	0.00
CAPITAL EXPENDITURE								
40215 Vehicle Hoist (Depot workshop)		0.00		0.00		0.00		0.00
40217 Depot Vehicle Wash Bay Improvements		0.00		0.00		0.00		0.00
40220 Depot Heavy Plant Shed		0.00		0.00		0.00		0.00
40273 GPS/EPIRB's		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PLANT OPERATION COSTS	0.00	0.00	0.00	0.00	0.00	(34,717.04)	0.00	0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2020

	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
SALARIES & WAGES								
GL # JOB #								
OPERATING EXPENDITURE								
21496 Gross Salaries & Wages		1,430,249.70		1,430,249.70		1,443,189.68		1,465,444.60
21497 Salaries & Wages Allocated		(1,430,249.70)		(1,430,249.70)		(1,443,189.68)		(1,465,444.60)
OPERATING REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2020

	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
MATERIALS								
GL # JOB #								
OPERATING EXPENDITURE								
21501 Materials Purchased (DO NOT USE)		0.00		0.00		0.00		0.00
21502 Materials Issued (DO NOT USE)		0.00		0.00		0.00		0.00
OPERATING REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURE								
CAPITAL REVENUE								
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SHIRE OF VICTORIA PLAINS
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2020

UNCLASSIFIED	18/19 Adopted Budget		18/19 Revised Budget		18/19 YTD Actual		19/20 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
GL # JOB #								
OPERATING EXPENDITURE								
11492 Loss on Revaluation of Assets		0.00		0.00		0.00		0.00
21460 Worker's Compensation - Payment to Employees		0.00		0.00		0.00		0.00
21461 Insurance Claims - Costs		0.00		0.00		0.00		0.00
21462 Costs on Sale of Land		0.00		0.00		0.00		0.00
OPERATING REVENUE								
11460 Workers Compensation - Recovered	10,000.00		4,204.00		4,203.98		5,000.00	
11461 Insurance Claims Recovered	10,000.00		0.00		0.00		0.00	
11491 Profit on Asset Disposals	0.00		0.00		0.00		0.00	
SUB-TOTAL	20,000.00	0.00	4,204.00	0.00	4,203.98	0.00	5,000.00	0.00
CAPITAL EXPENDITURE								
40060 Fencing Industrial Lot 301		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
16019 Proceeds - Land Sale - 17 Mofflin Street, Calingiri	0.00		0.00		0.00		0.00	
16022 Proceeds - Sale of Land - Lot 303 Campbell Street	0.00		0.00		0.00		0.00	
16024 Proceeds - Sale of 15 Mofflin Street, Calingiri	0.00		0.00		0.00		0.00	
16025 Proceeds - Sale of Lot 302 / 22 Yulgering Road	0.00		0.00		0.00		0.00	
16031 Proceeds - Sale of Land - Lot 301 Yulgering Road	0.00		0.00		0.00		0.00	
16033 Proceeds - Sale of land by auction	0.00		0.00		0.00		0.00	
16045 Proceeds - Sale of Land	0.00		0.00		0.00		0.00	
16048 Proceeds - Sale of Staff House - 9 Harrington Street Calingiri	0.00		0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - UNCLASSIFIED	20,000.00	0.00	4,204.00	0.00	4,203.98	0.00	5,000.00	0.00

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
	Credit Cards							
10432.3450	Surcharge	1.47% of amount charged to credit card (Not for Transport Licensing)			No	\$ 0.01	\$ 0.01	
	Rates							
10317.3450	Administration Fee	\$6.00 per Instalment under S6.45 and S 6.49 of the LGA	5.00	6.00	No	\$ 6.00	\$ 5.00	
10320.3620	Instalment Plan Interest Rate	5.5% per annum calculated daily from the due date of each instalment	5.5%		No	5.5%	5.5%	Council in accordance with LGA 6.13
10320.3620	Late Payment Penalty	11% calculated daily by simple interest as from 35 days of issue of Rate Notice	11.0%		No	11.0%	11.0%	Council in accordance with LGA 6.13
10315.3450	Rates Enquiry Fee		70.00	72.73	Yes	\$ 80.00	\$ 70.00	
	Rubbish Removal Charge							
11001.3450	- Domestic / Commercial	Per GRV assessment in Calingiri, Bolgart & Yerecoin (WARR Act 2007)	184.00	192.00	No	\$ 192.00	\$ 184.00	INC. Avon Waste increase
11001.3450	- Domestic / Commercial	Per UV assessment in Calingiri, Bolgart & Yerecoin (WARR Act 2007)	184.00	192.00	No	\$ 192.00	\$ 184.00	INC. Avon Waste increase
11000.3450	- Domestic / Commercial	Optional Service GRV Assessment	184.00	192.00	No	\$ 192.00	\$ 184.00	INC. Avon Waste increase
11000.3450	- Domestic / Commercial	Optional Service UV Assessment	184.00	192.00	No	\$ 192.00	\$ 184.00	INC. Avon Waste increase
11001.3450	- Recycling Bin (Calingiri Only)		98.00	102.00	No	\$ 102.00	\$ 98.00	INC. Avon Waste increase
	Tip Fees							
	- Domestic / Commercial	Refer separate Tip Fees list						
	Sewerage Scheme Charge							
11020.3450	- Calingiri	Per Connection or ability to connect	175.00	193.00	No	\$ 193.00		Shire Fee
11020.3450	- Yerecoin	Per Connection or ability to connect	175.00	193.00	No	\$ 193.00		Shire Fee
	Septic tank & leach drain	Per litre for dumping at Calingiri septage pit	0.05	0.10	No	\$ 0.10	\$ 0.05	Shire Fee
91150/91152	Emergency Services Levy	Levied on each assessment as per Legislation	82.00	84.00	No	\$ 82.00		Fire and Emergency Services Act 1998
	Administration							
11302.3830	District Maps	Laminated	7.27	7.55	Yes	\$ 8.30	\$ 8.00	Shire Fee
11302.3830	District Maps	Unlaminated	5.27	5.45	Yes	\$ 6.00	\$ 5.80	Shire Fee
10432.3450	Telephone/Fax Directory	Collected	2.09	2.18	Yes	\$ 2.40	\$ 2.30	Shire Fee
10432.3450	Telephone/Fax Directory	Posted	3.18	3.32	Yes	\$ 3.65	\$ 3.50	Shire Fee
10432.3450	Photocopying	A4 & foolscap - per copy	0.18	0.23	Yes	\$ 0.25	\$ 0.20	Shire Fee
10432.3450	Photocopying	A4 & foolscap - per copy - Colour	0.27	0.32	Yes	\$ 0.35	\$ 0.30	Shire Fee
10432.3450	Photocopying	B4 & A3	0.27	0.32	Yes	\$ 0.35	\$ 0.30	Shire Fee
10432.3450	Photocopying	B4 & A3 - Colour	0.54	0.59	Yes	\$ 0.65	\$ 0.60	Shire Fee
10432.3450	Photocopying	Card (A4)	0.36	0.41	Yes	\$ 0.45	\$ 0.40	Shire Fee
10432.3450	Photocopying	Card (A4) - Colour	0.63	0.68	Yes	\$ 0.75	\$ 0.70	Shire Fee
10432.3450	Laminating	A4 per page	2.09	2.18	Yes	\$ 2.40	\$ 2.30	Shire Fee
10432.3450	Laminating	A3 per page	3.18	3.32	Yes	\$ 3.65	\$ 3.50	Shire Fee
10432.3450	Photocopying	Copies of Building Plans	35.00	36.50	No	\$ 36.50	\$ 35.00	Shire Fee
10432.3450	Binding	Spiral only	2.09	2.18	Yes	\$ 2.40	\$ 2.30	Shire Fee
10432.3450	Binding	Front & Back cover and Spiral	3.18	3.32	Yes	\$ 3.65	\$ 3.50	Shire Fee
10432.3450	Facsimiles or Scan & Email	Per page (other than overseas)	0.55	0.59	Yes	\$ 0.65	\$ 0.60	Shire Fee
10432.3450	Council Meeting Minutes	Annual - posted	52.73	55.00	Yes	\$ 60.50	\$ 58.00	Shire Fee
10432.3450	Council Meeting Minutes	Annual - collected	41.82	43.64	Yes	\$ 48.00	\$ 46.00	Shire Fee
10432.3450	Council Meeting Minutes	Single copy - posted	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
10432.3450	Council Meeting Minutes	Single copy - collected	4.54	5.00	Yes	\$ 5.50	\$ 5.00	Shire Fee
		Free subscription to retiring Councillors for 12 months, Calingiri Townscape, Bushfire Brigades, Staff, Media, Politicians						
10432.3450	Shire Newsletter advertising	B&W Full page	31.82	34.00	Yes	\$ 37.40	\$ 33.00	Shire Fee
10432.3450	Shire Newsletter advertising	B&W Half page	15.91	17.00	Yes	\$ 18.70	\$ 16.50	Shire Fee
10432.3450	Shire Newsletter advertising	Colour Full page	63.64	67.00	Yes	\$ 73.70	\$ 66.00	Shire Fee
10432.3450	Shire Newsletter advertising	Colour Half page	31.82	34.00	Yes	\$ 37.40	\$ 33.00	Shire Fee
10432.3450	Shire Newsletter advertising	VP Business Builders Members Special Rate Full Page Black & White	20.91	22.00	Yes	\$ 24.20	\$ 22.00	Shire Fee
10432.3450	Shire Newsletter advertising	Free advertising for all Shire community groups and sporting clubs, Black & White only.						
10432.3450	Administration support	Typing, photocopying, binding etc (per hour)	47.27	50.00	Yes	\$ 55.00	\$ 49.50	Shire Fee
10433.3830	Electoral Rolls		20.91	22.00	Yes	\$ 24.20	\$ 22.00	Subject to LGA Admin Reg 29B
	Licencing - Victoria Plains series plates	Plate cost plus \$31.20 Admin Fee Plus GST						
		Note Admin fee to account 11302.3830	31.82	34.00	Yes	\$ 37.40	\$ 33.00	Shire Fee
	Freedom of Information							

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
10432.3450	Application Fee	Application made under section 12(1) (e) of the Act	30.00	30.00	No	\$ 30.00	\$ 30.00	Set by FOI Regs 1993
10432.3450	Administration Charge	Hourly charge for time taken by staff dealing with the application	30.00	30.00	No	\$ 30.00	\$ 30.00	Set by FOI Regs 1993
10432.3450		Hourly charge for access time supervised by staff	30.00	30.00	No	\$ 30.00	\$ 30.00	Set by FOI Regs 1993
	Animal Control							
10520.3410	Animal Control Attendance	8.00am to 4.30pm Monday to Friday - per hour rate plus travel per km	-	0.00		Cost	Cost	Shire Fee
		After hours - per hour penalty (and/or call out rate) plus per km travel	-	0.00		Cost	Cost	Shire Fee
		Vehicle travel per km	0.73	0.76	Yes	\$ 0.84	\$ 0.80	Shire Fee
10522.3450	Cat Registration	Annual Registration	20.00	20.00	No	\$ 20.00	\$ 20.00	Cat Regulations 2012
		Three Year Registraion	42.50	42.50	No	\$ 42.50	\$ 42.50	Cat Regulations 2012
		Life Registration	100.00	100.00	No	\$ 100.00	\$ 100.00	Cat Regulations 2012
		Application fee for approval to breed cats (per cat)	100.00	100.00	No	\$ 100.00	\$ 100.00	Cat Regulations 2012
		Pensioners - 50% of fee	0.00	0.00	No	\$ -	\$ -	Cat Regulations 2012
10522.3450	Dog Registration	Annual Registration - Unsterilised Dog	50.00	50.00	No	\$ 50.00	\$ 50.00	Dog Act Regulations 2013
10522.3450		Annual Registration - Unsterilised - Pensioner (50% concession)	25.00	25.00	No	\$ 25.00	\$ 25.00	Dog Act Regulations 2013
10522.3450		Three Year Registration - Unsterilised Dog	120.00	120.00	No	\$ 120.00	\$ 120.00	Dog Act Regulations 2013
10522.3450		Life Registration - Unsterilised Dog	250.00	250.00	No	\$ 250.00	\$ 250.00	Dog Act Regulations 2013
10522.3450		Annual Registration - Sterilised Dog	20.00	20.00	No	\$ 20.00	\$ 20.00	Dog Act Regulations 2013
10522.3450		Three Year Registration - Sterilised Dog	42.50	42.50	No	\$ 42.50	\$ 42.50	Dog Act Regulations 2013
10522.3450		Life Registration - Sterilised Dog	100.00	100.00	No	\$ 100.00	\$ 100.00	Dog Act Regulations 2013
10522.3450		Annual Registration - Dangerous Dog	50.00	50.00	No	\$ 50.00	\$ 50.00	Dog Act Regulations 2013
10522.3450		Pensioners - 50% of fee	0.00	0.00	No	\$ -	\$ -	Dog Act Regulations 2013
10530.3410	Impounding Fees	As per Dog Act & Regulations	104.00	109.00	No	\$ 109.00	\$ 104.00	Shire Fee
10530.3410		Sustenance (per dog per day)	31.82	34.00	Yes	\$ 37.40	\$ 35.00	Shire Fee
	Health							
10710.3450	Notification of Food Business	Statutory Fee under Food Act 2008 and Food Regulations 2009	50.00	50.00	No	\$ 50.00	\$ 50.00	Food Act 2008 and Food Regulations 2009
10710.3450	Registration of Food Business	Statutory Fee under Food Act 2008 and Food Regulations 2009	140.00	140.00	No	\$ 140.00	\$ 140.00	Food Act 2008 and Food Regulations 2009
	Health Regulations - Statutory Fees							
10710.3400	Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste) Regs 1974							
		Septic System Application fee	118.00	118.00	No	\$ 118.00	\$ 118.00	Health (Treatment of Sewage and Disposal
		Septic System Inspection fee	118.00	118.00	No	\$ 118.00	\$ 118.00	Effluent and Liquid Waste) Regulations 1974
		Health Department Application fee if Required - With Local Government Report	61.00	61.00	No	\$ 61.00	\$ 61.00	
		Health Department Application fee if Required - Without Local Government Report	110.00	110.00	No	\$ 110.00	\$ 110.00	
10710.3450	Sewerage Connection Fee		20.00	21.00	No	\$ 21.00	\$ 20.00	Shire Fee
	Building							
11310.3450	Building Permit Fee	Certified 0.9% of building value(set by regulation) Class 2 - 9			No	Varies	Varies	Building Regulations 2012
11310.3450	Building Permit Fee	Certified 0.19% of building value(set by regulation) Class 1 & 10			No	Varies	Varies	Building Regulations 2012
11310.3450	Building Permit Fee	Uncertified 0.32% of value			No	Varies	Varies	Building Regulations 2012
11310.3450	Minimum Building Permit Application Fee (Certified or Uncertified, Class 1 or 10, or 2 to 9.)		97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Demolition Permit Application	Building Act Sch.2 Div. 1 (Class 1 or 10, or 2 to 9.)	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Demolition Permit Extension	Building Act Sch.2 Div. 1 (Class 1 or 10, or 2 to 9.)	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Occupancy Permit	Building Act Sch.2 Div. 2	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Building Approval Certificate	Building Act Sch.2 Div. 2	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Building Approval Certificate	Building Act Sch.2 Div.2	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Building Approval Certificate	Building Act Sch.2 Div. 2	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Building Approval Certificate - Ext'n	Building Act Sch.2 Div. 2	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Application - Occupancy	Temporary, replacement, unauthorised work or modification of occupancy	97.70	105.00	No	\$ 105.00	\$ 97.70	Building Regulations 2012
11310.3450	Application - Building Standard	Building Act Reg.31	2,160.15	2,160.15	No	\$ 2,160.15	\$ 2,160.15	Building Regulations 2012
11310.3450	Application - Smoke Alarms	Building Act S32(3)(f)		179.40	No	\$ 179.40	\$ 179.40	Building Regulations 2012

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
99104	BCITF	0.2% of work value			No	Varies	Varies	Building Regulations 2012
11312.3450	BCITF	\$8.25 administration fee for Shire (no GST)	8.25	8.25	No	\$ 8.25	\$ 8.25	Building Regulations 2013
11312.3450	Building Services Levy (BSL) Building & Der	BSL Commission - Collection of Levy \$5.00 administration fee for Shire Inc.	4.55	5.00	No	\$ 5.00	\$ 4.55	Building Regulations 2014
99105	Over \$45,000	0.137% of work value	Varies	Varies	No	Varies	Varies	Building Regulations 2012
99105	Under \$45,000	\$61.65	61.65	61.65	No	\$ 61.65	\$ 61.65	Building Regulations 2012
99105	BSL - Occupancy Permit	\$61.65	61.65	61.65	No	\$ 61.65	\$ 61.65	Building Regulations 2012
99105	BSL - Occupancy Permit or Building Approval Certificate for Unauthorised Work					Varies	Varies	Building Regulations 2012
99105	Over \$45,000	0.274%	Varies	Varies	No	Varies	Varies	Building Regulations 2012
99105	Under \$45,000	\$123.30	123.30	123.30	No	\$ 123.30	\$ 123.30	Building Regulations 2012
11311.3450	Swimming pool annual inspection	per inspection	50.00	58.45	No	\$ 58.45	\$ 50.00	Building Regulations 2012
	Rentals							
	Employees							
10910.3430	44 Edmonds Street	Employment Agreement			No			Shire Fee
10912.3430	12 Harrington Street	Employment Agreement			No			Shire Fee
10915.3430	7 Harrington Street	Contract agreement			No			Shire Fee
10913.3430	16 Yulgering Road	Contract agreement			No			Shire Fee
10914.3430	13 Lambert Crescent	Contract agreement			No			Shire Fee
10916.3430	15 Lambert Crescent	Contract agreement			No			Shire Fee
10930.3430	Bolgart APU Unit # 1	Rental charges as per Homeswest agreement			No			Shire Fee
10931.3430	Bolgart APU Unit # 2	Rental charges as per Homeswest agreement			No			Shire Fee
10920.3430	Calingiri APU Unit # 1	Rental charges as per Homeswest agreement			No			Shire Fee
10921.3430	Calingiri APU Unit # 2	Rental charges as per Homeswest agreement			No			Shire Fee
10922.3430	Calingiri APU Unit # 3	Rental charges as per Homeswest agreement			No			Shire Fee
10923.3430	Calingiri APU Unit # 4	Rental charges as per Homeswest agreement			No			Shire Fee
99101	All residential properties	Bond to be paid on value of property						Shire Fee
99101	All residential properties	Pet Bond	200.00	200.00	No	\$ 200.00	\$ 200.00	Shire Fee
11104.3430	Roads Board Building Lease	As per lease agreement			Yes			
	Calingiri Recreation Hall							
	FUNCTIONS - Liquor Consumed:							
99108	Hall Bond - Liquor Consumed	Refundable on satisfactory inspection after hire	210.00	220.00	No	\$ 220.00	\$ 210.00	Shire Fee
99108	Hall Bond - No Liquor Consumed	Refundable on satisfactory inspection after hire	104.00	110.00	No	\$ 110.00	\$ 104.00	Shire Fee
11100.3420	Main Hall & Meeting Room	including kitchen	63.64	68.18	Yes	\$ 75.00	\$ 66.00	Shire Fee
11100.3420	Main Hall Only	including kitchen	52.73	54.55	Yes	\$ 60.00	\$ 55.00	Shire Fee
11100.3420	Meeting Room	including kitchen	20.91	22.73	Yes	\$ 25.00	\$ 22.00	Shire Fee
11100.3420	Short Term	2 hours or less - half the charge otherwise payable			Yes	Varies	Varies	Shire Fee
11100.3420	Tables & Chairs Hire Bond	For external hire (i.e. Removed from Hall for use elsewhere)	208.00	220.00	No	\$ 220.00	\$ 208.00	Shire Fee
	Tables & Chairs Hire Bond	Not for Profit Organisations - no Bond	0.00	0.00		\$ -	\$ -	Shire Fee
11100.3420	180cm Trestle Tables	For external hire per table	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
		Not for Profit Organisations - no Hire Fee	0.00	0.00		\$ -	\$ -	Shire Fee
11100.3420	Cafe Chairs	For external hire per chair	7.27	8.18	Yes	\$ 9.00	\$ 8.00	Shire Fee
		Not for Profit Organisations - no Hire Fee	0.00	0.00		\$ -	\$ -	Shire Fee
11100.3420	Additional Cleaning	For tables & chairs per item	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
11100.3420	Repair/Replacement Tables/Chairs	For tables & chairs per item	0.00	0.00	Yes			Shire Fee
11100.3420	Additional Hall Cleaning	Cabarets and other functions requiring additional cleaning - per hour	36.36	38.18	Yes	\$ 42.00	\$ 40.00	Shire Fee
99106		Key Bond	42.00	45.00	No	\$ 45.00	\$ 42.00	Shire Fee
	Sports							
11100.3420	Main Hall Only	including kitchen	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
11100.3420	Short Term	2 hours or less - half the charge otherwise payable	5.45	6.36	Yes	\$ 7.00	\$ 6.00	Shire Fee
99106		Key Bond	42.00	45.00	No	\$ 45.00	\$ 42.00	Shire Fee
	Other							
11100.3420	Arts Society	Craft activities - daylight use only - half the charge otherwise payable	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
11100.3420	Square Dancing	Square Dancing Activities	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
11100.3420	Non-profit functions	Schools, religious bodies, Calingiri Progress Assn - no charge	0.00	0.00	Yes	\$ -	\$ -	Shire Fee
99106		Key Bond	42.00	45.00	No	\$ 45.00	\$ 42.00	Shire Fee
	Calingiri Sports Pavilion	As per Lease Agreement (Football & Hockey Clubs)						
	Calingiri Gymnasium	Membership fees						
11103.3450		Single Membership						
11103.3450		- Per month	31.82	34.09	Yes	\$ 37.50	\$ 35.00	Shire Fee
11103.3450		- per 3 months	0.00	95.45	Yes	\$ 105.00	\$ -	Shire Fee
11103.3450		- per 6 months	177.27	186.36	Yes	\$ 205.00	\$ 195.00	Shire Fee
11103.3450		- per 12 months	331.82	345.45	Yes	\$ 380.00	\$ 365.00	Shire Fee
11103.3450		- Pensioner discount 20% on production of Pensioner/Senior card			Yes			Shire Fee
		Family Membership (2 Adults and 2 Children above the age of 13 and under 18)						
11103.3450		- Per month (Additional Person)	28.41	29.55	Yes	\$ 32.50	\$ 30.00	Shire Fee
11103.3450		- per 3 months - first person plus 5% discount each additional person	0.00	86.36	Yes	\$ 95.00	\$ -	Shire Fee
11103.3450		- per 6 months - first person plus 10% discount each additional person	0.00	163.64	Yes	\$ 180.00	\$ -	Shire Fee
11103.3450		- per 12 months - first person plus 15% discount per additional person	0.00	289.77	Yes	\$ 318.75	\$ -	Shire Fee
99Trust		- Card Deposit - Bond	21.00	22.00	No	\$ 22.00	\$ 21.00	Shire Fee
11103.3450		- Members (per person per class)	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
11103.3450		- Bulk Buy (10 classes)	47.27	50.00	Yes	\$ 55.00	\$ 52.00	Shire Fee
11103.3450		- Non members (per person per class)	15.91	16.82	Yes	\$ 18.50	\$ 17.50	Shire Fee
11103.3450		- Bulk non members (10 classes)	150.00	154.55	Yes	\$ 170.00	\$ 165.00	Shire Fee
11103.3450		- Club group membership 3 mth per person (minimum 10 people)	0.00	86.36	Yes	\$ 95.00	\$ -	Shire Fee
11103.3450		- Club group membership 6 mth per person (minimum 10 people)	159.09	163.64	Yes	\$ 180.00	\$ 175.00	Shire Fee
11103.3450		- Club group membership 12 mth per person (minimum 10 people)	300.00	309.09	Yes	\$ 340.00	\$ 330.00	Shire Fee
11103.3450		- Casual visit	10.91	11.36	Yes	\$ 12.50	\$ 12.00	Shire Fee
11103.3450		- Club Hire fee (conditions apply)	127.27	131.82	Yes	\$ 145.00	\$ 140.00	Shire Fee
11103.3450		- Fitness instructors	41.82	43.64	Yes	\$ 48.00	\$ 46.00	Shire Fee
	Bolgart Hall							
99108	Hall Bond - Liquor Consumed	Refundable on satisfactory inspection after hire	210.00	220.00	No	\$ 220.00	\$ 210.00	Shire Fee
99106	Hall Bond - No Liquor Consumed	Refundable on satisfactory inspection after hire	104.00	110.00	No	\$ 110.00	\$ 104.00	Shire Fee
11101.3420	Main Hall Only	including kitchen	50.00	54.55	Yes	\$ 60.00	\$ 55.00	Shire Fee
11101.3420	Additional Cleaning	Per Hour	36.36	38.18	Yes	\$ 42.00	\$ 40.00	Shire Fee
11102.3420	Hall Hire	Day hire only	31.82	34.55	Yes	\$ 38.00	\$ 35.00	Shire Fee
11102.3420	Supper Room	Day hire only	15.91	16.82	Yes	\$ 18.50	\$ 17.50	Shire Fee
11102.3420	Supper Room	2 hours	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
11102.3420	Supper Room & Kitchen	Night	31.82	34.09	Yes	\$ 37.50	\$ 35.00	Shire Fee
99106		Key Bond	42.00	45.00	No	\$ 45.00	\$ 42.00	Shire Fee
	Sports							
11101.3420	Main Hall Only	including kitchen	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
11101.3420	Short Term	2 hours or less - half the charge otherwise payable	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
99106		Key Bond	42.00	45.00	No	\$ 45.00	\$ 42.00	Shire Fee
	Other							
11101.3420	Non-profit functions	Local Non Profit Groups i.e. CWA	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
11101.3420	Hire of equipment	Local s hiring chairs, trestles etc - price per item regardless on number	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
11101.3420		180cm Trestle Tables (Shire)	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
		180cm Trestle Tables - Not for Profit Organisations - no hire fees	0.00	0.00		\$ -	\$ -	Shire Fee
11101.3420		Cafe Chairs (Shire)	7.27	8.18	Yes	\$ 9.00	\$ 8.00	Shire Fee
		Cafe Chairs (Shire) - Not for Profit Organisations - no hire fees	0.00	0.00	Yes	\$ -	\$ -	Shire Fee
11100.3420	Repair/Replacement Tables/Chairs	For tables & chairs per item	Cost	Cost	Yes	Cost	Cost	
	Mogumber Hall							
99108	Hall Bond - Liquor Consumed	Refundable on satisfactory inspection after hire	210.00	230.00	No	\$ 230.00	\$ 210.00	Shire Fee
99108	Hall Bond - No Liquor Consumed	Refundable on satisfactory inspection after hire	104.00	115.00	No	\$ 115.00	\$ 104.00	Shire Fee
11101.3420	Main Hall	including kitchen, new toilets and showers	60.00	67.27	Yes	\$ 74.00	\$ 66.00	Shire Fee

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
11101.3420	Additional Cleaning	Per Hour	36.36	40.00	Yes	\$ 44.00	\$ 40.00	Shire Fee
99106		Key Bond	42.00	48.00	No	\$ 48.00	\$ 42.00	Shire Fee
	Sports							
11101.3420	Main Hall	including kitchen, new toilets and showers	20.91	24.09	Yes	\$ 26.50	\$ 23.00	Shire Fee
11101.3420	Short Term	2 hours or less - half the charge otherwise payable	5.45	6.36	Yes	\$ 7.00	\$ 6.00	Shire Fee
99106		Key Bond	42.00	48.00	No	\$ 48.00	\$ 42.00	Shire Fee
	Other							
11101.3420	Non-profit functions	Local Non Profit Groups i.e. CWA	5.45	6.36	Yes	\$ 7.00	\$ 6.00	Shire Fee
11101.3420	Hire of equipment	Local s hiring chairs, trestles etc - price per item regardless on number	5.45	6.36	Yes	\$ 7.00	\$ 6.00	Shire Fee
11101.3420		180cm Trestle Tables (Shire)	10.91	13.18	Yes	\$ 14.50	\$ 12.00	Shire Fee
		180cm Trestle Tables - Not for Profit Organisations - no hire fees	0.00	0.00		\$ -	\$ -	Shire Fee
11101.3420		Cafe Chairs (Shire)	7.27	8.64	Yes	\$ 9.50	\$ 8.00	Shire Fee
		Cafe Chairs (Shire) - Not for Profit Organisations - no hire fees	0.00	0.00	Yes	\$ -	\$ -	Shire Fee
11101.3420	Campers, Caravans	Cost per van per night	5.45	6.36	Yes	\$ 7.00	\$ 6.00	Shire Fee
11101.3420	Bain Marie	Hire fee for external hire per day	20.91	24.09	Yes	\$ 26.50	\$ 23.00	Shire Fee
11101.3420		Repair/Replacement if damaged/broken	Cost	Cost	Yes	Cost	Cost	Shire Fee
11100.3420	Repair/Replacement Tables/Chairs	For tables & chairs per item	Cost	Cost	Yes	Cost	Cost	Shire Fee
99106		Key Bond	42.00	48.00	No	\$ 48.00	\$ 42.00	Shire Fee
	Hire of Ovals							
11112.3420	Calingiri, Mogumber, Bolgart	Per day	47.27	51.82	Yes	\$ 57.00	\$ 52.00	Shire Fee
	Hire of Communtiy Vehicle							
10817.3450	Calingiri to Perth	Per return trip	0.00	50.00	Yes	\$ 55.00	\$ -	Shire Fee
10817.3450	Calingiri to Northam	Per return trip	0.00	36.36	Yes	\$ 40.00	\$ -	Shire Fee
10817.3450	Yerecoin to Perth	Per return trip	0.00	45.45	Yes	\$ 50.00	\$ -	Shire Fee
10817.3450	Yerecoin to Northam	Per return trip	0.00	31.82	Yes	\$ 35.00	\$ -	Shire Fee
10817.3450	Alternate or multiple destinations	Per kilometre	0.00	0.23	Yes	\$ 0.25	\$ -	Shire Fee
	Caravan Parks							
11300.3450	Powered site - daily	Bolgart Caravan Parks (2 People)	20.91	22.27	Yes	\$ 24.50	\$ 23.00	Shire Fee
11300.3450	Powered site - daily	Each additional person	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
11300.3450	Powered site - weekly	Bolgart Caravan Parks (2 People)	104.55	109.09	Yes	\$ 120.00	\$ 115.00	Shire Fee
11300.3450	Powered site - weekly	Each additional person	20.91	22.27	Yes	\$ 24.50	\$ 23.00	Shire Fee
11300.3450	Unpowered site - daily	Bolgart Caravan Parks (2 People)	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
11300.3450	Unpowered site - daily	Each additional person	3.18	4.09	Yes	\$ 4.50	\$ 3.50	Shire Fee
11300.3450	Unpowered site - weekly	Bolgart Caravan Parks (2 People)	39.09	41.36	Yes	\$ 45.50	\$ 43.00	Shire Fee
11300.3450	Unpowered site - weekly	Each additional person	15.91	17.27	Yes	\$ 19.00	\$ 17.50	Shire Fee
11301.3450	Powered site - daily	Calingiri Caravan Parks (2 People)	20.91	22.27	Yes	\$ 24.50	\$ 23.00	Shire Fee
11301.3450	Powered site - daily	Each additional person	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
11301.3450	Powered site - weekly	Calingiri Caravan Parks (2 People)	104.55	109.09	Yes	\$ 120.00	\$ 115.00	Shire Fee
11301.3450	Powered site - weekly	Each additional person	20.91	22.27	Yes	\$ 24.50	\$ 23.00	Shire Fee
11301.3450	Unpowered site - daily	Calingiri Caravan Parks (2 People)	10.91	12.27	Yes	\$ 13.50	\$ 12.00	Shire Fee
11301.3450	Unpowered site - daily	Each additional person	3.18	4.09	Yes	\$ 4.50	\$ 3.50	Shire Fee
11301.3450	Unpowered site - weekly	Calingiri Caravan Parks (2 People)	39.09	41.36	Yes	\$ 45.50	\$ 43.00	Shire Fee
11301.3450	Unpowered site - weekly	Each additional person	15.91	17.27	Yes	\$ 19.00	\$ 17.50	Shire Fee
	Equipment Pool							
11110.3430	Marquees	No charge to sporting organisations & public bodies	78.00	82.27	Yes	\$ 90.50	\$ 85.80	Shire Fee
	Economic Services							
11322.3450	Water ex standpipes	Calingiri, Bolgart, Yerecoin - per kilolitre	2.09	10.00	No	\$ 10.00	\$ 2.30	Shire Fee
		NB: The Potable water from the Water Corporation Standpipes will be issued by appointment only, as taps to the stand pipes are locked.						

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
	Sale of Surplus Items							
11200.3830	Second Hand Footpath Slabs	600 x 600mm	5.45	5.91	Yes	\$ 6.50	\$ 6.00	Shire Fee
		600 x 300mm	3.18	4.09	Yes	\$ 4.50	\$ 3.50	Shire Fee
11410.3830	Used Grader Blades	per blade	2.09	3.18	Yes	\$ 3.50	\$ 2.30	Shire Fee
	Planning and Development (Local Government Planning Fees) Regulations 2000							
11040.3450	1) Determination of Development Application							
	(other than for an extractive industry) where the estimated cost of the development is -							
		(a) not more than \$50,000	147.00	147.00	No	\$ 147.00	\$ 147.00	Planning & Development Regs 2009 Sched 2
		(b) more than \$50,000 but not more than \$500,000 - 0.32% of estimated cost of development						Planning & Development Regs 2009 Sched 2
		(c) more than \$500,000 but not more than \$2.5million - \$1,700 + 0.257% for every \$1 in excess of \$500,000						Planning & Development Regs 2009 Sched 2
		(d) more than \$2.5million but not more than \$5million - \$7,161 + 0.206% for every \$1 in excess of \$2.5million						Planning & Development Regs 2009 Sched 2
		(e) more than \$5 million but not more than \$21.5 million - \$12,663 + 0.123% or every \$1 in excess of \$5 million						Planning & Development Regs 2009 Sched 2
		(f) more than \$21.5million - \$34,196 and if the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under paragraph a), b), c), d), e) or f)	34,196.00	34,196.00	No			Planning & Development Regs 2009 Sched 2
	2) Determining of development application (other than for an extractive industry)							
	where the development has commenced or been carried out:							
	The fee in item 1 plus, by way of penalty, twice that amount							
	3) Determining of development application for an extractive industry							
	where the development has not commenced or been carried out:							
			739.00	739.00	No	\$ 739.00	\$ 739.00	Planning & Development Regs 2009 Sched 2
	4) Determining of development application for an extractive industry							
	where the development has commenced or been carried out:							
	The fee in item 3 plus, by way of penalty, twice that amount							
	5) Provision of Subdivision Clearance							
		(a) not more than 5 lots - \$73.00 per lot	73.00	73.00	No	\$ 73.00	\$ 73.00	Planning & Development Regs 2009 Sched 2
		(b) more than 5 lots but not more than 195 lots - \$73.00 per lot for the first 5 lots and \$35.00 per lot						
		(c) more than 195 lots - \$7,393	7,393.00	7,393.00	No	\$ 7,393.00	\$ 7,393.00	Planning & Development Regs 2009 Sched 2
	6) Determining an initial application for approval of home occupation where the home							
	occupation has not commenced							
			222.00	222.00	No	\$ 222.00	\$ 222.00	Planning & Development Regs 2009 Sched 2
	7) Determining an initial application for approval of home occupation where the home							
	occupation has commenced:							
	The fee in item 6 plus by way of penalty, twice that fee							
	8) Determining an application for the renewal of an approval of a home occupation where the							
	application is made before the approval expires							
			73.00	73.00	No	\$ 73.00	\$ 73.00	Planning & Development Regs 2009 Sched 2
	9) Determining an application for the renewal of an approval of a home occupation where the							
	application is made after the approval has expired							
	The fee in item 8 plus by way of penalty, twice that fee							
	10) Determining an application for change of use or for an alteration or extension or change							

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
		of a non conforming use to which item 1 does not apply, where the change or alteration, extension or change has not commenced or been carried out	295.00	295.00	No	\$ 295.00	\$ 295.00	Planning & Development Regs 2009 Sched 2
	11) Determining an application for change of use or for an alteration or extension or change							
		of a non conforming use to which item 1 does not apply, where the change or alteration, extension or change has commenced or been carried out						
		The fee in item 10 plus by way of penalty, twice that fee						
	12) Issue of Zoning Certificate		73.00	73.00	No	\$ 73.00	\$ 73.00	Planning & Development Regs 2009 Sched 2
	13) Reply to a property settlement questionnaire		73.00	73.00	No	\$ 73.00	\$ 73.00	Planning & Development Regs 2009 Sched 2
	14) Issue written planning advice		73.00	73.00	Yes	\$ 80.30	\$ 80.30	Planning & Development Regs 2009 Sched 2
	Scheme Amendments and Structure Plans							
		As per the table of WAPC's draft model text provisions for scheme amendments and structure plans notably:						
		Director / City / Shire Planner - per hour	86.36	90.00	Yes	\$ 99.00	\$ 95.00	Shire Fee
		Manager / Senior Planner - per hour	65.45	69.09	Yes	\$ 76.00	\$ 72.00	Shire Fee
		Planning Officer - per hour	36.36	38.18	Yes	\$ 42.00	\$ 40.00	Shire Fee
		Other staff e.g. Environmental Health officer @ per hour	36.36	38.18	Yes	\$ 42.00	\$ 40.00	Shire Fee
		Secretary / Administrative Clerk - per hour	30.00	32.27	Yes	\$ 35.50	\$ 33.00	Shire Fee
	Cemeteries							
11050.3450	Grave Digging to a depth of 1.8m	Persons 10 years and over	831.82	866.36	Yes	\$ 953.00	\$ 915.00	Shire Fee
11050.3450		Child under 10 years	468.18	487.27	Yes	\$ 536.00	\$ 515.00	Shire Fee
11050.3450		Stillborn Child	468.18	487.27	Yes	\$ 536.00	\$ 515.00	Shire Fee
11050.3450		Each additional 300 mm depth	137.27	143.64	Yes	\$ 158.00	\$ 151.00	Shire Fee
11050.3450		Re-opening of any grave	1,040.91	1,083.64	Yes	\$ 1,192.00	\$ 1,145.00	Shire Fee
11050.3450	Land for Burial	2.4 x 1.2	42.00	44.00	No	\$ 44.00	\$ 42.00	Shire Fee
11050.3450		2.4 x 2.4	84.00	88.00	No	\$ 88.00	\$ 84.00	Shire Fee
11050.3450		2.4 x 3.5	125.00	130.00	No	\$ 130.00	\$ 125.00	Shire Fee
11050.3450	Other Charges Payable	Additional for interment without due notice	104.55	109.09	Yes	\$ 120.00	\$ 115.00	Shire Fee
11050.3450		Additional for interment on a weekend or public holiday	104.55	109.09	Yes	\$ 120.00	\$ 115.00	Shire Fee
11050.3450		Interment of ashes in Memorial Garden	31.82	34.55	Yes	\$ 38.00	\$ 35.00	Shire Fee
11050.3450		Interment of ashes in grave	41.82	44.55	Yes	\$ 49.00	\$ 46.00	Shire Fee
11050.3450		Permission to erect any monument: Council to be notified and Works Manager to authorise beforehand	52.00	55.00	No	\$ 55.00	\$ 52.00	Shire Fee
11050.3450		Erection of grave number plate	62.00	65.00	No	\$ 65.00	\$ 62.00	Shire Fee
11050.3450		Reinstatement of monument, headstone etc where grave re-opened	124.55	130.00	Yes	\$ 143.00	\$ 137.00	Shire Fee
11050.3450		Grant of Exclusive Right of Burial	32.00	34.00	No	\$ 34.00	\$ 32.00	Shire Fee
11050.3450		Transfer of Grant of Exclusive Right of Burial	22.00	23.00	No	\$ 23.00	\$ 22.00	Shire Fee
	Rural Road Number Plates							
10432.3450	Rural Road Number Plate	Sign only	Cost	Cost	Yes	Cost	Cost	
10432.3450	Rural Road Number Plate	Labour hourly rate to install Inc. Travel time	70.91	74.55	Yes	\$ 82.00	\$ 78.00	Shire Fee
11400.3450	Private Works & Plant Hire							
	(all rates inclusive of operator)							
	Grader Hire	Ordinary hourly rate	145.45	151.82	Yes	\$ 167.00	\$ 160.00	Shire Fee
	Loader	Ordinary hourly rate	131.82	137.27	Yes	\$ 151.00	\$ 145.00	Shire Fee
	Bobcat	Ordinary hourly rate	95.45	100.00	Yes	\$ 110.00	\$ 105.00	Shire Fee
	Ride on Mower	Ordinary hourly rate	104.55	109.10	Yes	\$ 120.00	\$ 115.00	Shire Fee
	New Excavator	Ordinary hourly rate	163.64	170.91	Yes	\$ 188.00	\$ 180.00	Shire Fee

G/L Account	ITEM	DESCRIPTION	18/19 FEE	19/20 FEE No GST	GST Yes/No	2019-20 FEE TOTAL	2018-19 FEE TOTAL	COMMENTS
	Backhoe	Ordinary hourly rate	181.82	190.00	Yes	\$ 209.00	\$ 200.00	Shire Fee
	Multi-tyred Roller	Ordinary hourly rate	118.18	123.64	Yes	\$ 136.00	\$ 130.00	Shire Fee
	Drum Roller	Ordinary hourly rate	150.00	156.36	Yes	\$ 172.00	\$ 165.00	Shire Fee
	Prime Mover	Ordinary hourly rate	122.73	128.18	Yes	\$ 141.00	\$ 135.00	Shire Fee
	3 tonne truck	Ordinary hourly rate	104.55	109.10	Yes	\$ 120.00	\$ 115.00	Shire Fee
	9 tonne truck	Ordinary hourly rate	118.18	123.64	Yes	\$ 136.00	\$ 130.00	Shire Fee
	13 tonne truck	Ordinary hourly rate	104.55	109.10	Yes	\$ 120.00	\$ 115.00	Shire Fee
	Tree Pruner	Ordinary hourly rate (Pruning only)	136.36	141.82	Yes	\$ 156.00	\$ 150.00	Shire Fee
		Removal of Cuttings additional - Loader hire per hour	131.82	137.27	Yes	\$ 151.00	\$ 145.00	Shire Fee
		- 9t Truck hire per hour	118.18	123.64	Yes	\$ 136.00	\$ 130.00	Shire Fee
	Truck and Side Tipper Trailer		131.82	137.27	Yes	\$ 151.00	\$ 145.00	Shire Fee
	Labour Charge Out Rate / Hour		72.73	76.36	Yes	\$ 84.00	\$ 80.00	Shire Fee
11410.3430	Toilet Trailers (ex VP Tourism Assn.)	Daily rate (no pro rata)	54.55	57.28	Yes	\$ 63.00	\$ 60.00	Shire Fee
99103		Bond	105.00	110.00	No	\$ 110.00	\$ 105.00	Shire Fee
	Sand	Per Tonne Material Only	Cost	Cost	No	Cost	Cost	Shire Fee
	Mulch	Material only - Shire residents only	0.00	0.00	Yes	\$ -	\$ -	Shire Fee
11205.3450	Gravel	Per Tonne Material Only (Ex Mogumber-Yarrowindah Quarry)	0.25	0.25	Yes	\$ 0.275	\$ 0.275	Shire Fee
	Gravel	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee
	Blue Metal/Aggregate 7mm	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee
	Blue Metal/Aggregate 10mm	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee
	Blue Metal/Aggregate 14mm	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee
	Cracker Dust	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee
	Bitumen (Easy Mix)	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee
	Road Base	Per Tonne Material Only (Ex Depot)	Cost	Cost	Yes	Cost	Cost	Shire Fee

Special Council Meeting
 Shire of Victoria Plains
 12 August 2019
 Schedule of Fees Charges 2019-20

G/L Account	ITEM	DESCRIPTION	GST	2019-20	
				FEE PASS HOLDER TOTAL	FEE NON-PASS HOLDER TOTAL
	Tip Fees				
11002.3450	- Domestic / Commercial	Annual Landfill Pass = 2 x 240L Bins or Ute or 6x4 Trailer per visit	-	No Charge	N/A
11002.3450	- Domestic / Commercial	Demolition Waste - minimum charge	Yes	\$ 37.00	\$ 84.00
11002.3450	- Domestic / Commercial	Demolition Waste per m3	Yes	\$ 60.00	\$ 120.00
11002.3450	- Domestic / Commercial	Green Waste - clean per m3	-	No Charge	\$ 24.00
11002.3450	- Domestic / Commercial	Green Waste - unsorted per m3	Yes	\$ 24.00	\$ 48.00
11002.3450	- Domestic / Commercial	Clean Fill	-	No Charge	No Charge
11002.3450	- Domestic / Commercial	Clean Fill with debris per m3	Yes	\$ 7.00	\$ 13.00
11002.3450	- Domestic / Commercial	8x6 trailer sorted (Commercial only)	-	No Charge	\$ 24.00
11002.3450	- Domestic / Commercial	8x6 trailer unsorted	Yes	\$ 24.00	\$ 48.00
11002.3450	- Domestic / Commercial	Small Truck (< 4t) / Horse Float (sorted)	Yes	\$ 13.00	\$ 2.20
11002.3450	- Domestic / Commercial	Small Truck (< 4t) / Horse Float (unsorted)	Yes	\$ 37.00	\$ 71.00
11002.3450	- Domestic / Commercial	Fridge/Freezer/Air Con - degassed with sticker	-	No Charge	No Charge
11002.3450	- Domestic / Commercial	Fridge/Freezer/Air Con - not degassed with sticker - NOT ACCEPTED	-	N/A	N/A
11002.3450	- Domestic / Commercial	Steel - free of debris	-	No Charge	No Charge
11002.3450	- Domestic / Commercial	Tyres - NOT ACCEPTED	-	N/A	N/A
11002.3450	- Domestic / Commercial	Asbestos - less than cubic metre	Yes	\$ 88.00	N/A
11002.3450	- Domestic / Commercial	Asbestos - per cubic metre	Yes	\$ 217.00	N/A
99106	- Key Bond	Tips	No	\$ 22.00	N/A