

Budget

For the year ended 30 June 2017



**shire of
kalamunda**



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Message from the Shire President

Council has worked hard to balance our need to fund the continued growth and maintenance of our infrastructure with the desire to keep rate increases at a minimum. The 2016/2017 Budget reflects a continued trend of strong fiscal management, through maintaining tight control over expenditure and ensuring strategic outcomes contained within the Shire's Strategic Community Plan are delivered. The 2016/2017 Budget is guided by the Long Term Financial Plan which provides a blueprint for effective long term financial planning.

The current financial environment remains challenging as we look to manage impacts such as rising utility costs of approximately 4.5%, increases in the State Government Landfill Levy together with the downward trend in interest rates impacting investment earnings. In response, the Shire is looking closely at its activities and is focused on introducing efficiencies in the way we conduct business and looking to grow alternative revenue streams.

The 2016/2017 Budget reflects a modest increase in rates and significant Capital Works Program. The Shire's capacity to meet both current and future infrastructure and service delivery, demands a strong focus on increasing cash reserves. This Budget sees a healthy Cash Reserves base of \$12,198,528. Similarly, the Shire projects a budget surplus of \$3,296,016 resulting in a positive cash ratio.

The Shire's Capital Works program continues the trend of investing strongly in the areas of Roads, Buildings and Parks and Ovals. Some of the flagship projects to be undertaken in the coming year include:

- Hartfield Park Redevelopment;
- Abernethy Road works;
- Welshpool Road works; and
- Kalamunda Town Centre drainage.

Several of the larger projects such as Hartfield Park and the various Roads to Recovery initiatives will be achieved through funding assistance from State and Federal Governments. This Shire continues to advocate strongly with all levels of Government to leverage additional funding opportunities.

I am confident this budget reflects the Shire's strong focus on fiscal management and servicing the needs of a diverse community now and into the future.

Your Council remains strongly committed to serving the community, caring for our rich natural environment, our social and cultural needs and the built environment.



Cr Andrew Waddell
Shire President

The Council

	Ward	Position/Presiding Member
Cr Andrew Waddell	North West	Shire President
Cr Sara Lohmeyer	North West	
Cr Dylan O'Connor	North West	Audit & Risk Committee
Cr Sue Bilich	North	
Cr Tracy Destree	North	
Cr Simon Di Rosso	North	Development & Infrastructure Services Committee
Cr Michael Fernie	South East	
Cr John Giardina	South East	Deputy Shire President
Cr Geoff Stallard	South East	
Cr Allan Morton	South West	
Cr Noreen Townsend	South West	Corporate & Community Services Committee
Cr Brooke O'Donnell	South West	



The Executive

Rhonda Hardy	Chief Executive Officer
Gary Ticehurst	Director Corporate & Community Services
Warwick Carter (finished 26 July 2016)	Director Development Services
Natalie Martin Goode (commenced 12 September 2016)	
Dennis Blair	Director Asset Services



Budget Statement



We hereby certify that Council has duly adopted, by an absolute majority, the 2016/2017 Budget at its Special Council Meeting on Monday 20 June 2016.



Andrew Waddell
Shire President



Rhonda Hardy
Chief Executive Officer



Executive Summary

The 2016/17 Budget has been established in accordance with the Shire's Long Term Financial Plan (LTFP) 2016-26. The LTFP is a key component of the Integrated Planning Framework prescribed by the State Government under legislation introduced in 2013/14. This is the fourth budget drawn from the rolling ten year program focused on raising service levels and meeting infrastructure needs for current and future periods.

The objectives of the LTFP are to:

- Establish a robust financial framework that considers the Shire's planned activities and allocates adequate funding;
- Integrate financial strategies with service delivery and strategic direction to achieve planned outcomes;
- Analyse the cumulative financial effects of the Shires operations;
- Identify financial opportunities and challenges facing the Shire;
- Outline the Shire's financial sustainability over the next decade against which the financial performance can be measured against industry benchmarked financial indicators;
- Ensure that maintenance, replacement and renewal of community infrastructure can be sufficiently funded.

The 2016/17 financial year commences with an opening balance of \$3,282,233 and is forecast to close with a surplus of \$3,296,016. This result has been achieved during a challenging economic climate. Through the achievement of operating surpluses, the Shire is able to increase its cash reserves in order to create additional capacity for future community needs in terms of services and infrastructure.

The 2016/17 Budget, contains funding for a number of significant capital works projects, including:

Park Upgrades

\$3,101,287

- Hartfield Park – Hockey fields
- Jacaranda Springs Reserve
- Stirk Park Masterplan
- Bibbulmun Track Terminus Link
- Kostera Oval – drainage/embankment
- Kalamunda Club – synthetic green
- Reticulation renewal various

Building Projects

\$4,024,795

- Kalamunda District Library
- Hartfield Park Recreation Centre Floor
- Maida Vale Reserve – Norm Sadler Pavilion

- Hills BMX Club facility
- Hartfield Park – refurbish soccer clubrooms
- Hartfield Park – refurbish hockey clubrooms

Road construction

\$3,430,565

- Wittenoom Road traffic calming
- Wandoo Road traffic treatments
- Abernethy Road/Grogan Road
- Kalamunda Road/Abernethy Road
- Railway Road/Elizabeth Street
- Adelaide Street traffic treatments
- Mundaring Weir Road reconstruction
- Abernethy Road dual carriageway design
- Kalamunda Town Centre streetscape
- Welshpool Road wire rope
- Various road resurfacing projects

Major Drainage

\$1,000,000

- Kalamunda Town Centre

The Shire’s fiscal management strategy is based around strong financial sustainability. The Department of Local Government and Communities has recently established a Financial Health Indicator, which is a measurement of the Shire’s overall financial health and is drawn from the Shire’s audited financial statements. The Shire of Kalamunda has substantially improved its financial health over the past 4 to 5 years and is now rated as financially sound with an overall score of 81 out of 100.

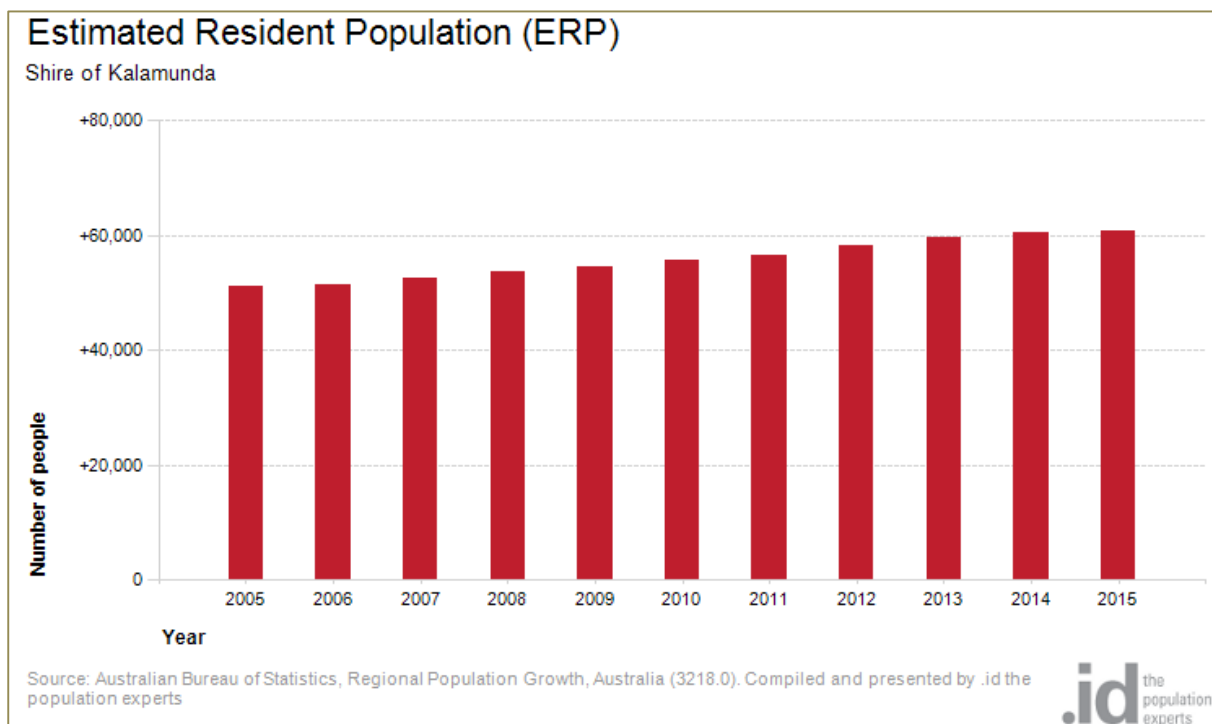


Introduction

The Shire of Kalamunda is located approximately 24 kilometres east of Perth, along the Darling Scarp. Geographically, the Shire of Kalamunda has three distinct areas:

- The Foothills/Plains: Forrestfield, High Wycombe, Maida Vale and Wattle Grove
- The Escarpment: Lesmurdie, Kalamunda and Gooseberry Hill
- The Eastern Rural Districts: Walliston, Bickley, Carmel, Pickering Brook, Piesse Brook, Pauls Valley, Hacketts Gully and Canning Mills


The Shire’s Estimated Resident Population for 2015 is 60,830, indicating growth of 0.62% from the previous year.



The Shire of Kalamunda is a residential and rural area, with some industrial areas. The Shire comprises an area of 324 square kilometres, the majority of which is made up of State Forest, National Parks, Regional Open Space and water catchment areas.

The Shire includes rapidly growing urban areas in the Foothills, such as High Wycombe, Maida Vale and Wattle Grove. Rural land is used mainly for orchards, horticulture, grazing, animal adjustment, sawmills and poultry farming.

The Foothills area contains a mixture of new and older housing developments, rapidly growing urban areas, light industry and special rural or country living development including hobby farms.



The Rate Setting Statement estimates a Budget that is in surplus by 30 June 2017 with allocations being transferred to specific purposes Reserve as follows:

- Developer contributions for the Forrestfield Industrial Area Stage 1
- Net transfer to Reserves during the budget year of \$2.8 million
- Net transfer from Reserves during the budget year of \$7.8 million

Budget Overview

The 2016/17 Budget has been prepared in accordance with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The relevant Statutory Statements contained in this document are:

Budget Income Statement by Nature or Type
Budget Income Statement by Program
Budget Statement of Cash Flows
Budget Rate Setting Statement
Notes to and forming part of the Budget
Detailed Operating Statement
Detailed Capital Works program
Schedule of Fees and Charges

Expenditure

Expenditure is categorised into operating and capital and these are described further below.

Operating Expenditure

Operating expenditure including depreciation totalling \$7.4 million is shown in the following table.

Key movements include increases in Employee Costs to reflect negotiations with Staff on awards and in Materials and Contracts reflecting works required for the Forrestfield North, Asset Management and Waste costs.

The Shire's focus on managing expenditure has seen a number of savings efficiency measures introduced. One of these measures has involved the negotiation of better utility rates for the Shire's contestable sites. However, these savings are offset by higher utility charges on water, street lighting and other costs introduced via the Bushfire legislation which the Shire is not in control of.

Expenditure Comparisons by Nature or Type 2015/16 to 2016/17			
Expenses from Ordinary Activities	Budget 2015/16	Estimate 2015/16	Budget 2016/17
Employee Costs	\$24,267,007	\$23,620,751	\$24,264,903
Materials and Contracts	\$19,542,572	\$20,054,590	\$21,559,846
Utilities	\$2,358,153	\$2,333,585	\$2,457,698
Depreciation	\$8,163,761	\$7,738,251	\$7,389,258
Interest Expenses	\$418,674	\$410,801	\$389,523
Insurance	\$609,244	\$578,896	\$593,914
Other	\$343,975	\$536,917	\$531,044
Total	\$55,703,386	\$55,273,071	\$57,186,186

Table 1. Expenditure Comparisons by Nature & Type 2015/16 to 2016/17

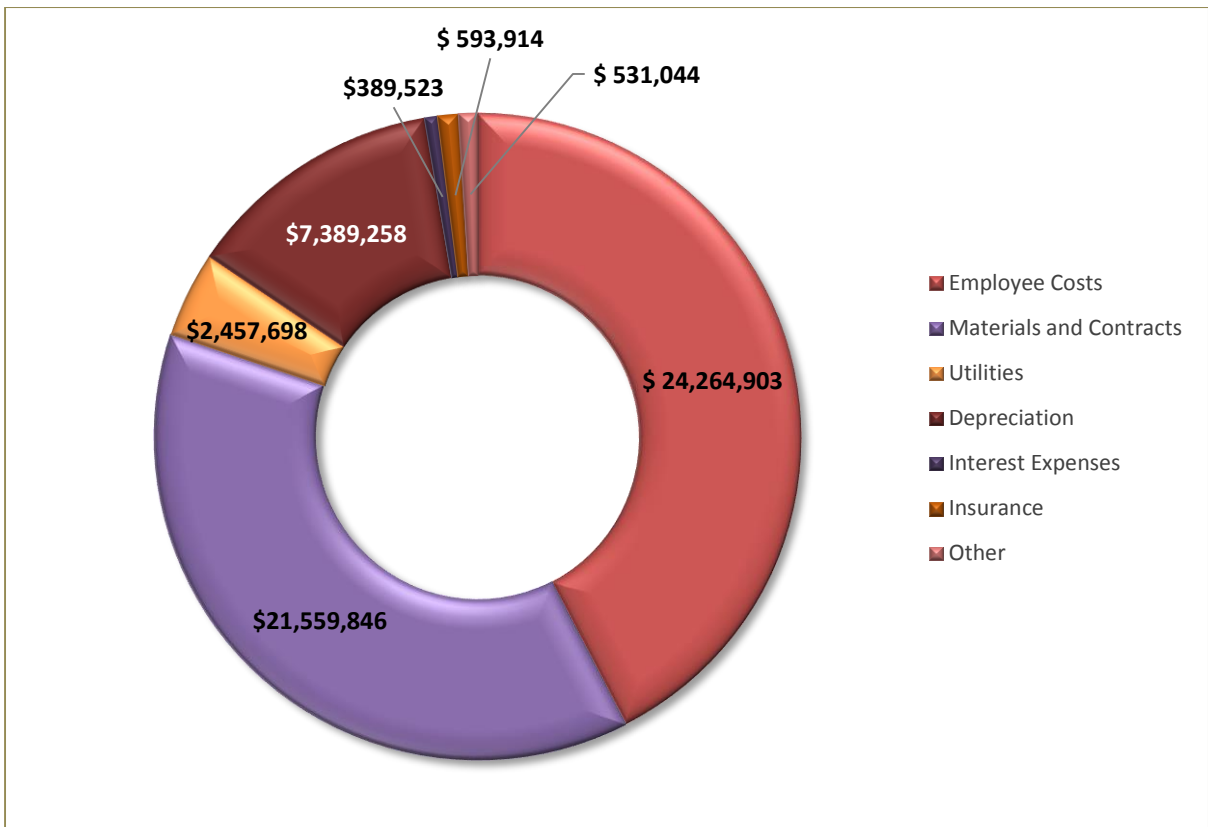


Figure 1. Expenditure by Nature & Type Budget 2016/17

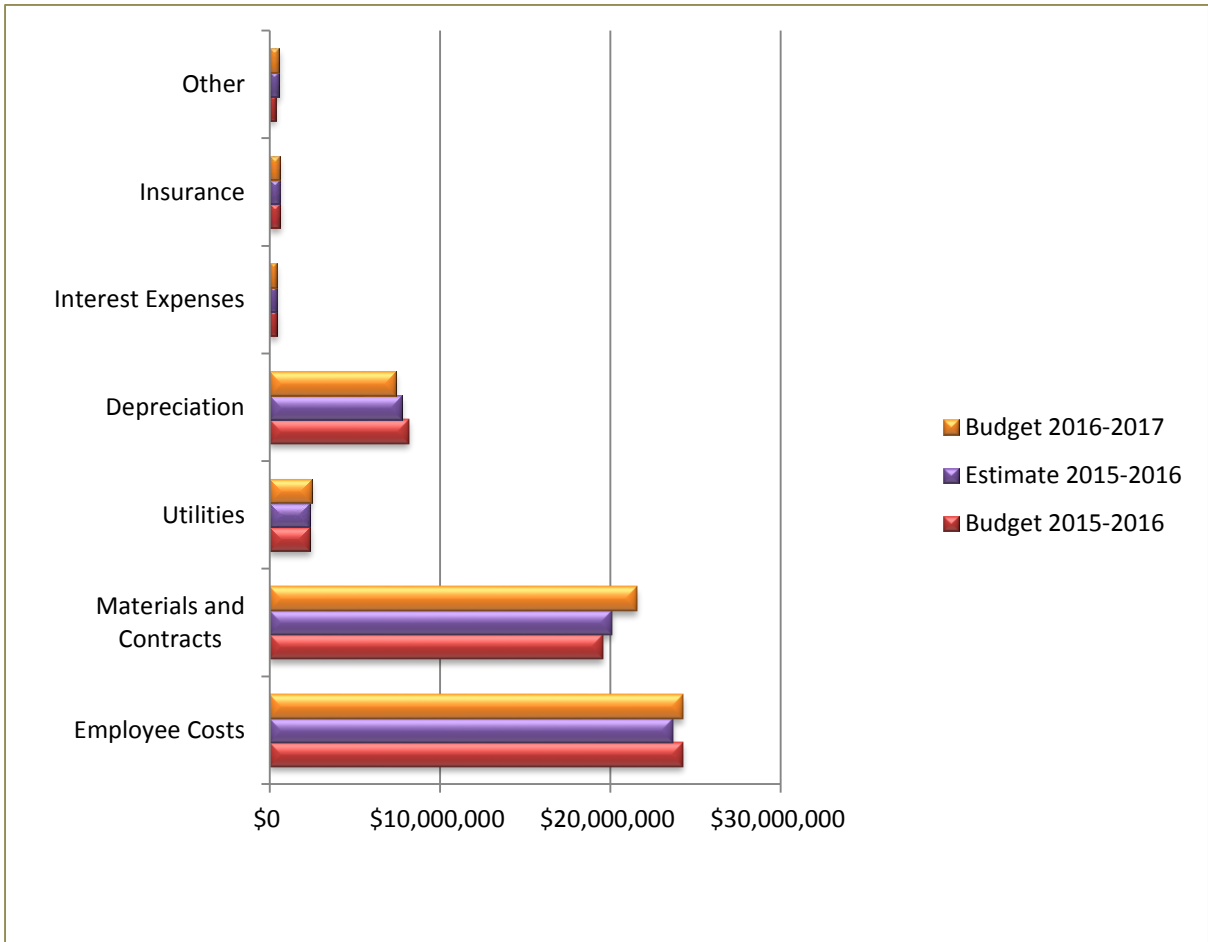


Figure 2. Expenditure Comparisons by Nature & Type 2015/16 to 2016/17

Expenditure Comparisons by Program 2015/16 to 2016/17

Operating Expenditure	Budget 2015/16	Estimate 2015/16	Budget 2016/17
Governance	\$3,003,520	\$3,421,987	\$3,408,045
General Purpose Funding	\$789,829	\$849,956	\$826,513
Law, Order, Public Safety	\$1,936,215	\$1,902,448	\$1,847,559
Health	\$1,188,709	\$1,194,417	\$1,292,280
Education & Welfare	\$4,250,799	\$4,297,882	\$3,906,182
Community Amenities	\$14,367,632	\$13,543,508	\$14,444,780
Recreation & Culture	\$19,021,740	\$17,342,086	\$18,294,746
Transport	\$8,817,528	\$10,268,343	\$10,610,342
Economic Services	\$1,107,582	\$1,092,381	\$1,122,266
Other Property and Services	\$1,219,831	\$1,360,062	\$1,433,473
Total	\$55,703,386	\$55,273,071	\$57,186,186

Table 2. Expenditure Comparisons by Program 2015/16 to 2016/17

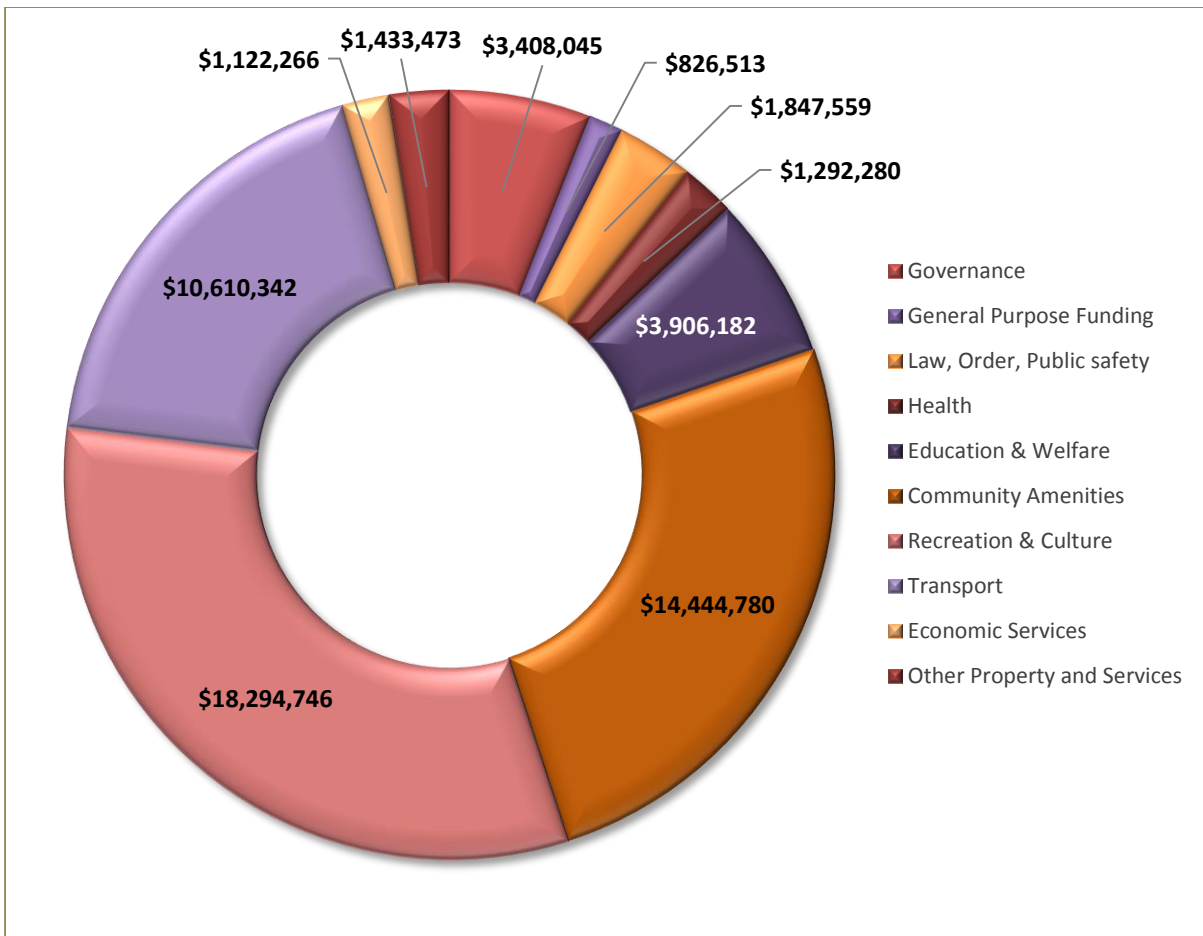


Figure 3. Expenditure by Program Budget 2016/17

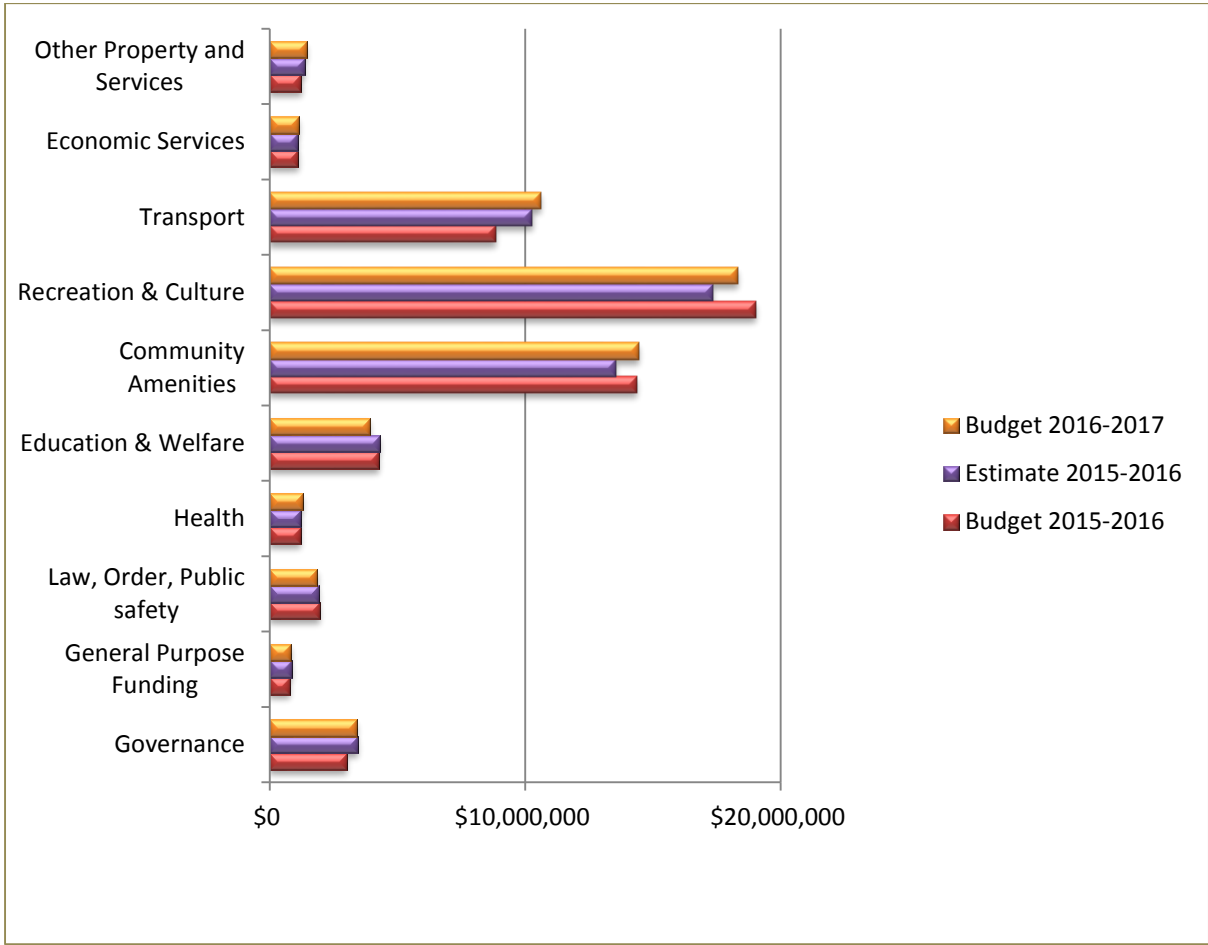


Figure 4. Expenditure Comparisons by Program 2015/16 to 2016/17



Capital Works Expenditure

The Capital expenditure for 2016/17 including both Capital Works and other Capital (excluding land development) is a significant area of expenditure in the budget.

Capital Works Program Comparison 2014/15 to 2015/16			
Program	Budget 2015/16	Estimate 2015/16	Budget 2016/17
Land and Buildings	\$1,833,038	\$2,052,514	\$4,514,467
Drainage	\$318,945	\$408,448	\$1,589,542
Footpaths	\$129,728	\$296,234	\$520,531
Car Parks and Other Infrastructure	\$54,362	\$322,111	\$1,382,473
Roads	\$4,342,133	\$4,322,623	\$3,994,892
Parks and Ovals	\$6,565,240	\$4,948,524	\$3,691,372
Plant and Equipment	\$85,700	\$84,182	\$281,500
Furniture and Equipment	\$95,700	\$138,700	\$466,150
Total	\$13,424,845	\$12,573,336	\$16,440,928

Table 3. Capital Works Program Comparison 2015/16 to 2016/17

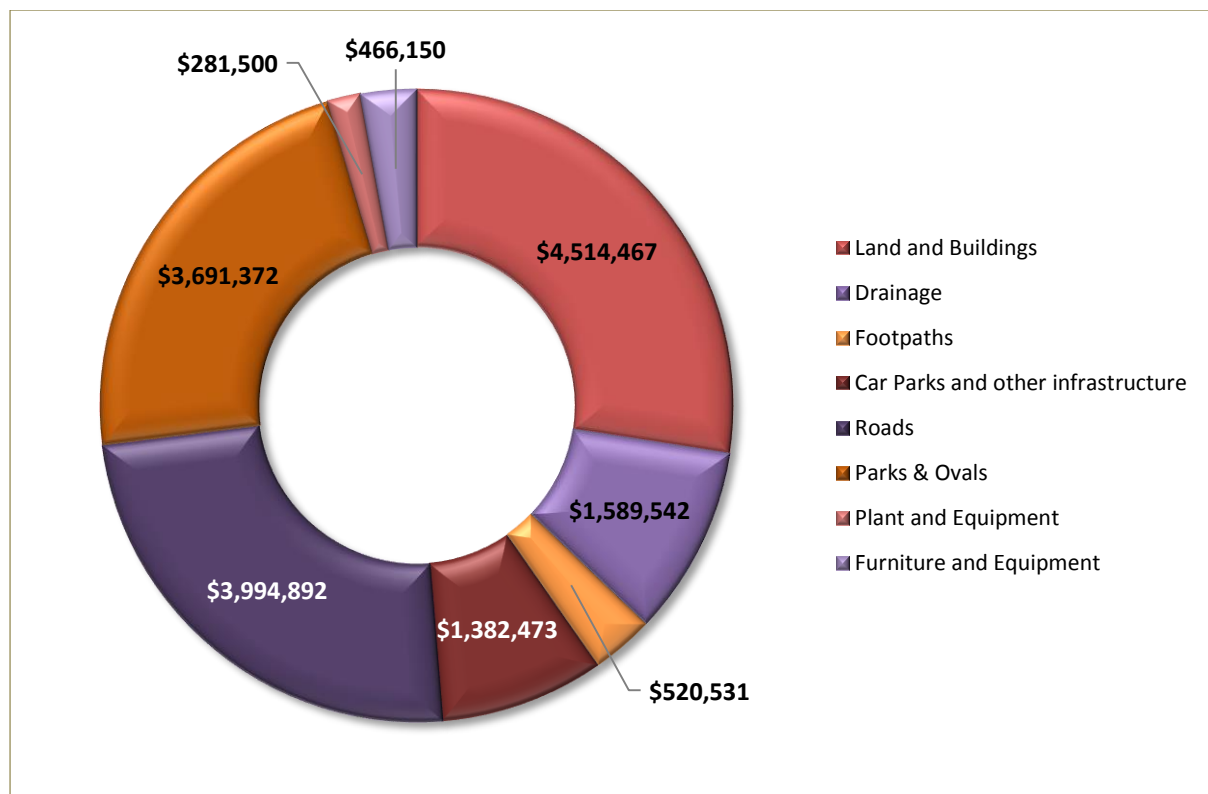


Figure 5. Capital Works Program 2016/17

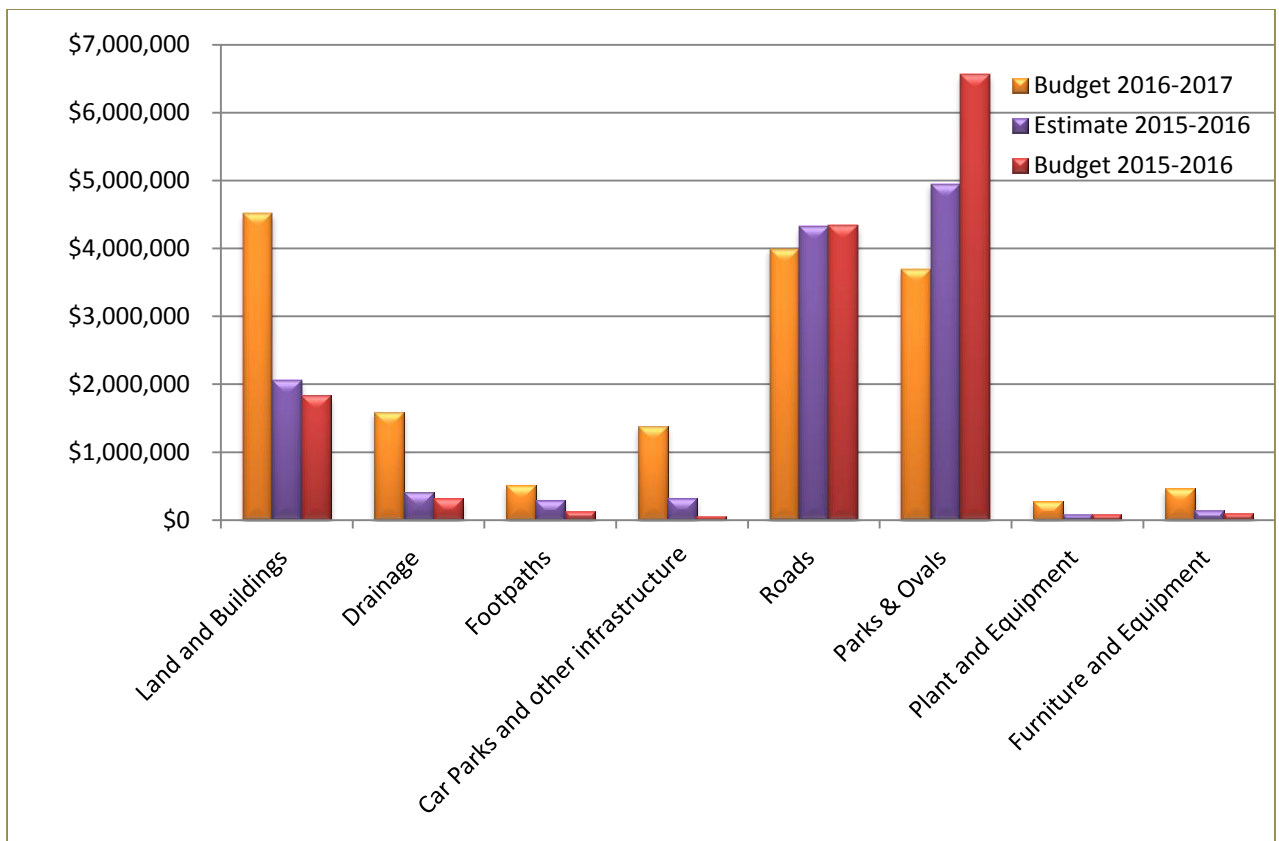


Figure 6. Capital Works Program Comparison 2015/16 to 2016/17



SIGNIFICANT SHIRE BUILDING IMPROVEMENTS**2016/17****\$**

Asbestos Program	56,083
Design, documentation and Approvals for building renewal projects	39,258
Emergency Building Capital Repairs	112,116
Septic Tank Renewal Program	44,867
Painting Program	134,600
Electrical Audit Repairs Program	56,644
Administration Centre Refurbishments	305,092
Kalamunda District Library Upgrade	132,805
Forrestfield Library	31,407
Replacement of Air Conditioners Hartfield Park Recreation Centre Floor Upgrade	399,312
Kalamunda Water Park Refurbishments	56,083
Ray Owen Recreation Centre	169,372
Resurface Courts, Replace Damaged Ceiling, Power Supply Design and Toilet Upgrade	
Scott Reserve Pavilion	23,555
Replace Hot Water System	
SKAMP Hall	11,217
Replacement of Air Conditioner	
High Wycombe Recreation Centre	223,211
Replacement of Roof and Air Conditioners to Main Sports Hall	
Hills BMX Club	253,889
Facilities Upgrade	
Maida Vale Reserve	89,733
Norm Sadler Pavilion Upgrade	
Hartfield Park	448,665
Refurbish Hockey Clubrooms	
Zig Zag Cultural Centre	60,396
Air Conditioning and Totem Pole Relocation and Repair	
Kalamunda History Village	19,629
Railway Platform Refurbishment and Locomotive Repaint	
Kalamunda Community Learning Centre	168,250
Jorgenson Park Redevelopment	
Kalamunda Central Hall	20,751
Toilet Improvements	
TOTAL	2,856,984

NEW INFRASTRUCTURE CAPITAL EXPENDITURE**2016/17****\$****New Roads Capital Expenditure**

Canning Road traffic and pedestrian treatments	69,870
Recreation Road to Kalamunda Road Predesign costs to be capitalised	116,450
Wittenoom Road Traffic Calming Minor Traffic Facility Projects	250,368
Abernethy Road Install new guardrail	23,290
Wandoo Road Traffic Treatments	58,225
Abernethy Road/Grogan Road	331,883
Kalamunda Road/Abernethy Road	255,713
Railway Road/Elizabeth Street Adelaide Street Traffic Treatments	58,906
Spring Road Install Pedestrian Refuge Island	152,533
Zamia Road/The Boulevard Install Median Island	186,320
Gladys Road Children's Crossing Installation and Island Modifications	29,113
	16,303
	5,823
	1,554,795

New Carparks and Other Infrastructure Capital Expenditure

Bus Shelters	48,909
Hartfield Park Car park and Pathways Central Road Car Park	271,308
Administration Centre Fencing for Car Park Kalamunda Bowling Club Fence	11,645
Forrestfield Skate Park CCTV Security System Forrestfield Skate Park Area Lighting	87,338
Wittenoom Road Street Lighting Improvements	28,297
Pickering Brook Heritage Committee Shed Fencing and Electrical Supply	58,225
	103,291
	489,090
	11,063
	1,109,165

NEW INFRASTRUCTURE CAPITAL EXPENDITURE
(Continued)**2016/17**
\$**New Footpaths Capital Expenditure**

Ledger Road, Gooseberry Hill	69,870
Cootamundra Way, Maida Vale	23,290
Pimelea Street, Maida Vale	23,290
Hawtin Road, Maida Vale	34,935
Welby Crescent, High Wycombe	23,290
Warda Crescent, Forrestfield	11,645
Wandoo Road, Forrestfield	139,740
Jack Healey Centre (Sister Tait Lane), Kalamunda	8,151
	334,211

New Drainage Capital Expenditure

Gross Pollutant Trap Installation Forrestfield Shopping Centre	23,290
Coolinga Road/Bowtell Road	81,515
Banksia and Canning Road Intersection	98,982
Kalamunda Town Centre	1,164,500
Stormwater Catchment Flow Monitoring	58,225
Stirk Park Channel and Pond Improvements	58,225
	1,484,737

New Parks and Ovals Capital Expenditure

Shade Sail Installation Program	35,123
Hartfield Park Hockey Fields	1,386,254
Jacaranda Springs Reserve	403,052
Stirk Park Master Plan	115,158
Bibbulmun Track Terminus Link	449,115
	2,388,702

TOTAL**6,871,610**

Revenue

Revenue is categorised into operating and capital.

Operating Revenue

Operating Revenues by Nature or Type Comparison 2015/16 to 2016/17			
Revenues from Ordinary Activities	Budget 2015/16	Estimate 2015/16	Budget 2016/17
Rates	\$32,014,511	\$32,014,510	\$34,398,085
Grants and Subsidies	\$5,565,581	\$5,716,899	\$5,343,747
Contributions, Reimbursements and Donations	\$770,441	\$905,383	\$819,260
Fees and Charges	\$13,951,459	\$14,326,248	\$14,817,455
Interest Earnings	\$896,546	\$1,186,491	\$1,189,756
Other Revenues	\$62,641	\$72,296	\$62,143
Total	\$53,261,179	\$54,221,827	\$56,630,446

Table 4. Operating Revenues by Nature or Type comparison 2015/16 to 2016/17

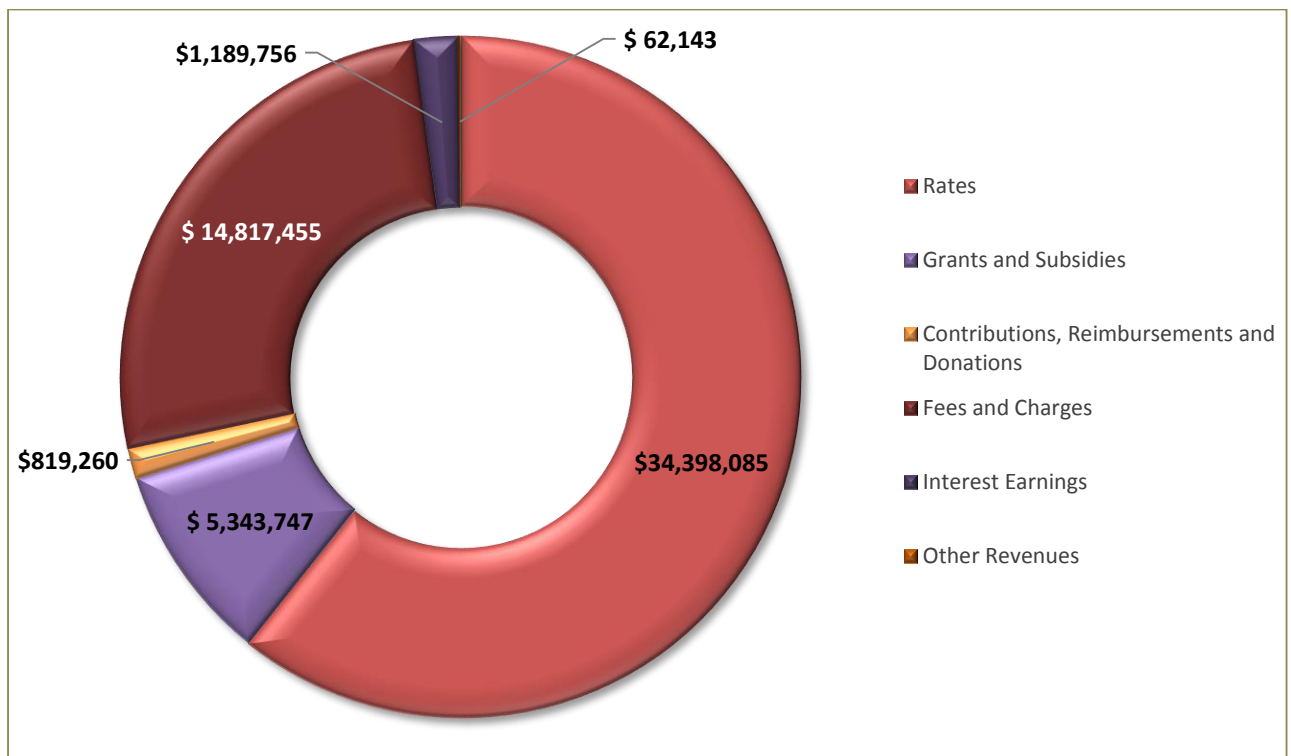


Figure 7. Operating Revenues by Nature or Type 2016/17

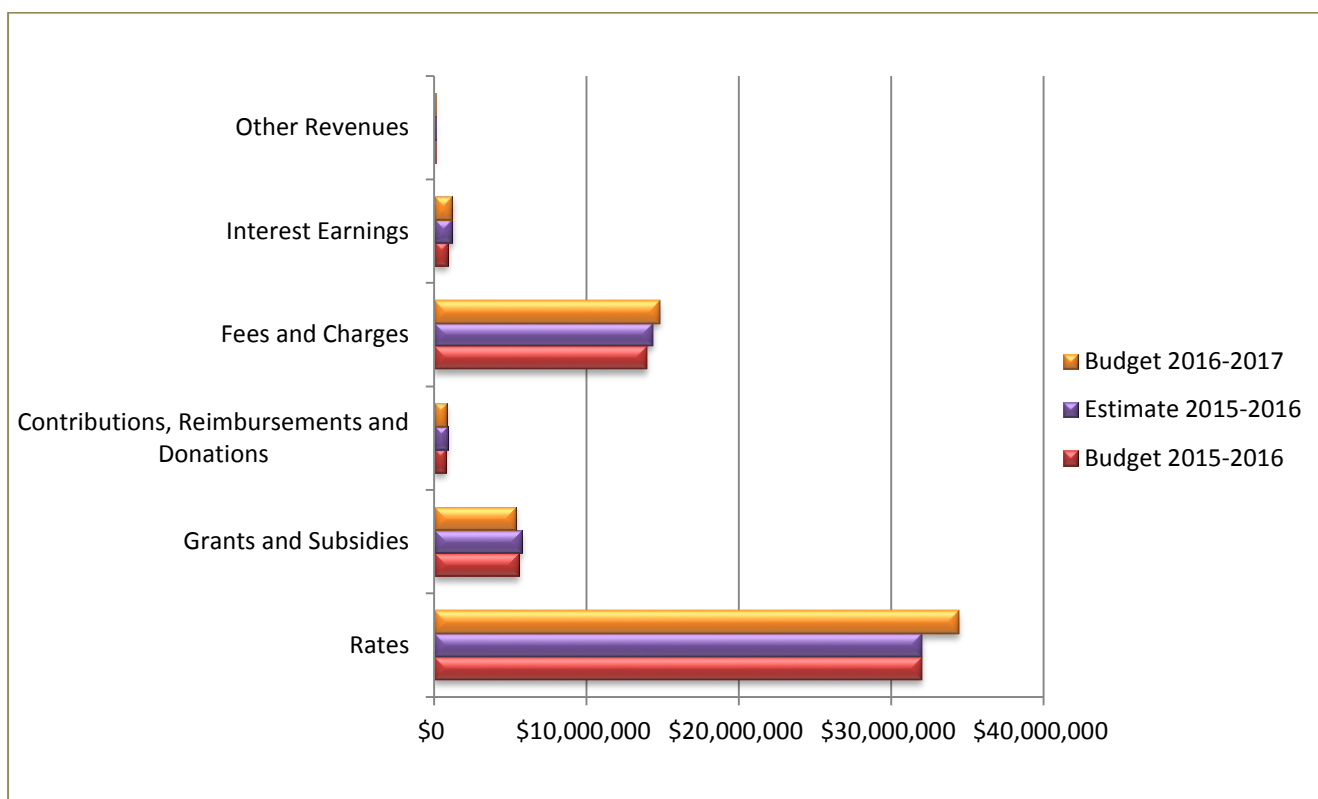


Figure 8. Operating Revenues by Nature or Type comparison 2015/16 to 2016/17

Key Elements include:

- Additional rates income from a 4.5% increase on average of the GRV General differential rates category and corresponding increases in minimum.
- Higher fees and charges reflecting the costs of providing the service and comparison to market rate and increases to fees associated with waste services.

The Shire of Kalamunda has a differential rating system in with commercial, industrial properties and vacant land paying a different (higher) rate in the dollar than general rated properties.

General Rates	Cents in the dollar	Minimum Rates
General - Gross Rental Values	5.6892	865
Industrial/Commercial – Gross Rental Values	6.2326	1080
General - Unimproved Values	0.3157	865
Commercial – Unimproved Values	0.3729	1080
Vacant - Gross Rental Values	7.6125	730

Table 5. The Rate in the dollar for the Shire of Kalamunda 2016/17

Capital Revenue

Capital Revenue representing revenues directly related to the creation of capital assets totalling approximately \$12.51 million. Key elements include:

Capital Revenue			
	Budget 2015/16	Estimate 2015/16	Budget 2016/17
Grants and Subsidies - non-operating	\$2,892,911	\$6,680,127	\$3,048,385
Contributions Reimbursements and Donations - non-operating	\$357,860	\$421,250	\$491,450
Profit/(Loss) on Sale of Land and Assets	\$366,640	\$184,301	(\$42,843)

Table 6. Capital Revenue

Conclusion

The Budget 2016/17 has been guided by the Shire’s adopted Integrated Planning Framework documents for effective long term financial planning which is in alignment with the Western Australian Department of Local Government and Communities guidelines. The Budget illustrates the Shire’s investment in several important capital works projects. The Budget also builds on the Shire’s commitment toward financial sustainability by closely monitoring expenditure.



Statutory Budget

For the year ended 30 June 2017



**shire of
kalamunda**



Statutory Budget

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STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
Revenue				
Rates	8	34,398,085	32,014,510	32,014,511
Operating grants, subsidies and contributions		6,163,007	6,622,282	6,336,022
Fees and charges	12	14,817,455	14,326,248	13,951,459
Interest earnings		1,189,756	1,186,491	896,546
Other revenue		62,143	72,296	62,641
		<u>56,630,446</u>	<u>54,221,827</u>	<u>53,261,179</u>
Expenses				
Employee costs		(24,264,903)	(23,620,751)	(24,267,007)
Materials and contracts		(21,559,846)	(20,054,590)	(19,542,572)
Utility charges		(2,457,698)	(2,333,585)	(2,358,153)
Depreciation on non-current assets		(7,389,258)	(7,738,251)	(8,163,761)
Interest expenses		(389,523)	(410,081)	(418,674)
Insurance expenses		(593,914)	(578,896)	(609,244)
Other expenditure		(531,044)	(536,917)	(343,975)
		<u>(57,186,186)</u>	<u>(55,273,071)</u>	<u>(55,703,386)</u>
		(555,740)	(1,051,244)	(2,442,207)
Non-operating grants, subsidies and contributions		3,539,835	7,101,377	3,250,771
Fair value adjustments to financial assets at fair value through profit or loss: Increase in Equity - EMRC		3,888,440	3,600,407	3,600,407
Profit on asset disposals	6	0	185,000	386,640
Loss on asset disposals	6	(42,843)	(699)	(20,000)
NET RESULT	2(a)	6,829,692	9,834,841	4,775,611
Other comprehensive income				
Changes on revaluation of non-current assets		0	(797,385)	0
Capital (Developer) Contributions		600,000	2,230,381	0
Total other comprehensive income		<u>600,000</u>	<u>1,432,996</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>7,429,692</u>	<u>11,267,838</u>	<u>4,775,611</u>

Notes:

All fair value adjustments relating to remeasurement 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 of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary. It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

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

	NOTE	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
Revenue (Refer Notes 1,2,8,10 to 12)				
Governance		114,298	112,755	47,186
General purpose funding		38,334,823	35,923,955	35,318,699
Law, order, public safety		431,318	449,386	361,025
Health		350,462	224,325	220,862
Education and welfare		3,422,197	3,755,971	3,752,703
Community amenities		11,277,229	11,094,967	11,129,320
Recreation and culture		1,701,533	1,660,406	1,579,535
Transport		0	0	0
Economic services		543,121	513,288	528,728
Other property and services		455,466	486,775	323,119
		<u>56,630,447</u>	<u>54,221,828</u>	<u>53,261,177</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 13)				
Governance		(3,408,045)	(3,421,987)	(3,003,520)
General purpose funding		(826,513)	(849,956)	(789,829)
Law, order, public safety		(1,847,559)	(1,902,448)	(1,936,215)
Health		(1,292,280)	(1,194,417)	(1,188,709)
Education and welfare		(3,906,182)	(4,297,882)	(4,250,799)
Community amenities		(14,444,780)	(13,543,508)	(14,367,632)
Recreation and culture		(18,294,746)	(17,342,086)	(19,021,740)
Transport		(10,610,342)	(10,268,343)	(8,817,528)
Economic services		(1,122,266)	(1,092,381)	(1,107,582)
Other property and services		(1,043,950)	(949,981)	(801,156)
		<u>(56,796,663)</u>	<u>(54,862,989)</u>	<u>(55,284,710)</u>
Fair Value Adjustments to Financial Assets at Fair Value through Profit or Loss				
General Purpose Funding		<u>3,888,440</u>	<u>3,600,407</u>	<u>3,600,407</u>
		3,888,440	3,600,407	3,600,407
Finance Costs (Refer Notes 2 & 7)				
Other property and services		<u>(389,523)</u>	<u>(410,081)</u>	<u>(418,674)</u>
		(389,523)	(410,081)	(418,674)
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		0	6,500	0
Community amenities		0	0	12,860
Recreation and culture		832,900	3,714,041	612,576
Transport		2,706,935	3,380,836	2,625,335
		<u>3,539,835</u>	<u>7,101,377</u>	<u>3,250,771</u>

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

	NOTE	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Community amenities		0	185,000	386,640
Other property and services		(42,843)	(699)	(20,000)
		<u>(42,843)</u>	<u>184,301</u>	<u>366,640</u>
NET RESULT		6,829,692	9,834,842	4,775,611
Other comprehensive income				
Changes on revaluation of non-current assets		0	(797,385)	0
Capital (Developer) Contributions		600,000	2,230,381	0
Total other comprehensive income		<u>600,000</u>	<u>1,432,996</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>7,429,692</u>	<u>11,267,838</u>	<u>4,775,611</u>

Notes:

All fair value adjustments relating to remeasurement 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 of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary. It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

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

	NOTE	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		34,383,131	31,994,510	31,994,511
Operating grants, subsidies and contributions		6,163,007	6,622,282	6,960,022
Fees and charges		15,219,918	14,316,435	13,951,459
Interest earnings		1,189,756	1,186,491	896,546
Goods and services tax		1,494,867	2,732,352	1,695,947
Other revenue		62,143	72,296	62,641
		<u>58,512,823</u>	<u>56,924,366</u>	<u>55,561,126</u>
Payments				
Employee costs		(23,367,401)	(22,783,979)	(24,159,507)
Materials and contracts		(20,949,469)	(20,040,663)	(19,502,005)
Utility charges		(2,457,698)	(2,333,585)	(2,358,153)
Interest expenses		(404,435)	(420,394)	(428,987)
Insurance expenses		(593,914)	(578,896)	(609,244)
Goods and services tax		(1,805,273)	(500,770)	(1,000,770)
Other expenditure		(531,044)	(536,917)	(343,975)
		<u>(50,109,234)</u>	<u>(47,195,204)</u>	<u>(48,402,641)</u>
Net cash provided by (used in) operating activities	3(b)	<u>8,403,590</u>	<u>9,729,162</u>	<u>7,158,485</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	(43,782)	(18,000)
Payments for purchase of property, plant & equipment	5	(5,262,117)	(2,275,396)	(2,014,438)
Payments for construction of infrastructure	5	(11,178,811)	(10,297,940)	(11,410,406)
Non-operating grants, subsidies and contributions used for the development of assets		3,539,835	7,101,377	3,250,771
Proceeds from sale of assets	6	50,000	557,350	945,000
Net cash provided by (used in) investing activities		<u>(12,851,093)</u>	<u>(4,958,391)</u>	<u>(9,247,073)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(629,778)	(593,851)	(593,852)
Proceeds from self-supporting loans		72,301	67,870	67,870
Proceeds from new debentures	7	500,000	0	500,000
Net cash provided by (used in) financing activities		<u>(57,477)</u>	<u>(525,981)</u>	<u>(25,982)</u>
Net increase (decrease) in cash held		(4,504,980)	4,244,790	(2,114,570)
Cash at beginning of year		<u>24,767,772</u>	<u>20,522,982</u>	<u>14,400,834</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>20,262,791</u></u>	<u><u>24,767,772</u></u>	<u><u>12,286,263</u></u>

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

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

	NOTE	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	3,282,233	4,968,115	2,438,941
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		114,298	112,755	47,186
General purpose funding		7,958,748	7,639,532	7,034,275
Law, order, public safety		431,318	449,386	361,025
Health		350,462	224,325	220,862
Education and welfare		3,422,197	3,755,971	3,752,703
Community amenities		11,277,229	11,279,967	11,515,960
Recreation and culture		1,701,533	1,660,406	1,579,535
Transport		0	0	0
Economic services		543,121	513,288	528,728
Other property and services		455,466	488,919	323,119
		<u>26,254,371</u>	<u>26,124,549</u>	<u>25,363,393</u>
Expenditure from operating activities	1,2			
Governance		(3,408,045)	(3,421,987)	(3,003,520)
General purpose funding		(826,513)	(849,956)	(789,829)
Law, order, public safety		(1,847,559)	(1,902,448)	(1,936,215)
Health		(1,292,280)	(1,194,417)	(1,188,709)
Education and welfare		(3,906,182)	(4,297,882)	(4,250,799)
Community amenities		(14,444,780)	(13,543,508)	(14,367,632)
Recreation and culture		(18,294,746)	(17,342,086)	(19,021,740)
Transport		(10,610,342)	(10,268,343)	(8,817,528)
Economic services		(1,122,266)	(1,092,381)	(1,107,582)
Other property and services		(1,476,316)	(1,362,905)	(1,239,830)
		<u>(57,229,029)</u>	<u>(55,275,913)</u>	<u>(55,723,384)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	42,843	(184,301)	(366,640)
Depreciation on assets	2(a)	7,389,258	7,738,251	8,163,761
Deferred Loan (Non Current)		(479)	0	0
EMRC Contribution (Non Cash)		(3,888,440)	(3,600,407)	(3,600,407)
Movement in employee benefit provisions (non-current)		673,003	749,271	749,271
Pensioners Deferred Rates Movement		(32,000)	(30,000)	(30,000)
Amount attributable to operating activities		<u>(23,508,240)</u>	<u>(19,510,435)</u>	<u>(23,005,065)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,539,835	7,101,377	3,250,771
Purchase land held for resale	5	0	(43,782)	(18,000)
Purchase property, plant and equipment	5	(5,262,117)	(2,275,396)	(2,014,438)
Purchase and construction of infrastructure	5	(11,178,811)	(10,297,940)	(11,410,406)
Proceeds from disposal of assets	6	50,000	557,350	945,000
Amount attributable to investing activities		<u>(12,851,093)</u>	<u>(4,958,391)</u>	<u>(9,247,073)</u>

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

	NOTE	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
FINANCING ACTIVITIES				
Repayment of debentures	7	(629,778)	(593,851)	(593,852)
Proceeds from new debentures	7	500,000	0	500,000
Capital (Developer) Contributions		600,000	2,230,381	0
Proceeds from self-supporting loans		72,300	67,870	67,870
Overdraft funding utilised		0	573	0
Transfers to cash backed reserves (restricted assets)	9	(2,899,268)	(11,061,883)	(5,016,343)
Transfers from cash backed reserves (restricted assets)	9	7,747,580	5,223,139	8,151,024
Amount attributable to financing activities		5,390,834	(4,133,771)	3,108,699
Budgeted deficiency before general rates		(30,968,499)	(28,602,597)	(29,143,439)
Estimated amount to be raised from general rates	8	34,264,515	31,884,831	31,884,831
Net current assets at end of financial year - surplus/(deficit)	4	3,296,016	3,282,233	2,741,392

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2015/16 Estimate Balances

Balances shown in this budget as 2015/16 Estimates are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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



NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, and 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 4 - Net Current Assets.

(h) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

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

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

Land Held for Resale

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

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

Land held for sale is classified as current except where it is held as non-current based on the Shires intentions to release for sale.

(j) Fixed Assets

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Mandatory Requirement to Revalue Non-Current Assets

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

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

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and,
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) furniture and equipment;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government that are infrastructure.

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

Shire has commenced the process of adopting Fair Value in accordance with the Regulations.

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

Land Under Control

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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, the Shire 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 Shire.

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.

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

Buildings	30 to 50 years
Furniture and Equipment	5 to 10 years
Plant and Equipment	5 to 10 years
Infrastructure	
Roads	50 years
Footpaths	50 years
Drains	80 years
Parks (Plant and Equipment)	10 to 40 years

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

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

Capitalisation Threshold

Expenditure on items of IT equipment under \$30,000 and all other assets under \$3,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire 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 adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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.

(o) 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

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or 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.

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when the 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.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) 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.

(s) 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.

(t) Comparative Figures

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

(u) Budget Comparative Figures

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	27,295	26,500	26,500
Other services	3,830	3,718	3,718
	<u>31,125</u>	<u>30,218</u>	<u>30,218</u>
Depreciation By Program			
Law, order, public safety	25,692	48,435	48,435
Health	0	3,100	3,100
Education and welfare	77,142	99,621	99,621
Community amenities	13,086	28,700	28,700
Recreation and culture	2,283,081	2,323,618	3,533,128
Transport	4,813,462	4,887,577	4,130,577
Economic services	0	347,200	0
Other property and services	176,795	0	320,200
	<u>7,389,258</u>	<u>7,738,251</u>	<u>8,163,761</u>
Depreciation By Asset Class			
Land and buildings	1,699,476	1,726,886	1,879,886
Furniture and equipment	467,202	476,368	510,368
Plant and equipment	273,300	542,917	530,917
Roads	3,882,661	3,914,911	3,201,911
Footpaths	309,425	312,555	265,555
Drainage	241,969	252,585	402,585
Parks Developments	164,475	158,948	1,110,948
Other Infrastructure	350,750	353,081	261,591
	<u>7,389,258</u>	<u>7,738,251</u>	<u>8,163,761</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	389,523	410,081	418,674
	<u>389,523</u>	<u>410,081</u>	<u>418,674</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	95,268	67,255	352,975
- Other funds	525,000	565,000	75,809
Non Investments	192,587	188,273	102,778
Other interest revenue (<i>refer note 12</i>)	376,901	365,963	364,984
	<u>1,189,756</u>	<u>1,186,491</u>	<u>896,546</u>
(iii) Other Revenue			
Other	62,143	72,296	62,641
	<u>62,143</u>	<u>72,296</u>	<u>62,641</u>
(iv) Significant Revenue			
Increase in equity value "Eastern Metropolitan Regional Council (EMRC)	3,888,440	3,600,407	3,600,407
	<u>3,888,440</u>	<u>3,600,407</u>	<u>3,600,407</u>



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire 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.

The Shire of Kalamunda is dedicated to providing high quality services to the community through the various service oriented programs which it has established:

GOVERNANCE

The provision to allow decision-making process to efficiently allocate scarce resources. Administration services allocated to other areas and administration of council members.

GENERAL PURPOSE FUNDING

Collection of revenue to finance Shire activities including; rates, government grants, interest revenue collection and administration.

LAW, ORDER, PUBLIC SAFETY

To provide services to ensure a safer community through the supervision of local laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational structure for good community health including pest control, immunisation and child health services.

EDUCATION AND WELFARE

To aid the needs of the community by providing senior citizens and day-care centres, pre-schools, playgroup assistance and other voluntary services.

COMMUNITY AMENITIES

The provision of services required by the community, including; waste management, collection and recycling programmes, environmental controls, town planning and storm water drainage and maintenance.

RECREATION AND CULTURE

To establish and manage facilities for the well-being of the community and ensure the availability of halls, aquatic centres, recreation centres, sports grounds and libraries.

TRANSPORT

The provision of effective infrastructure to the community through the construction and maintenance of roads and footpaths, bridges, lighting and cleaning of streets.

ECONOMIC SERVICES

To promote the Shire and improve its economic base through the promotion of tourism, rural services and building control.

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and general operations costs.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
Cash - unrestricted	8,064,263	7,720,932	5,706,202
Cash - restricted	12,198,528	17,046,840	6,580,061
	<u>20,262,791</u>	<u>24,767,772</u>	<u>12,286,263</u>

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

Land and Property Enhancement and Maintenance Reserve	1,053,986	1,543,653	831,411
Waste Management Reserve	934,736	736,140	293,197
EDP - IT Equipment Reserve	433,668	541,805	118,439
Local Government Elections Reserve	131,012	126,967	8,692
Long Service Leave Reserve	1,436,176	1,521,098	460,265
HACC Reserve	683,832	677,280	781,149
Forrestfield Industrial Area Reserve	120,511	118,906	105,890
Insurance Contingency Reserve	177,015	174,764	76,296
Revaluation Reserve	251,535	248,150	148,985
Nominated Employee Leave Provisions Reserve	1,076,507	1,062,452	1,037,677
Forrestfield Industrial Scheme Stage 1	4,790,527	4,171,549	1,952,285
Waste Avoidance and Resource Recovery Reserve	27,285	26,750	0
Asset Enhancement Reserve	987,098	856,242	127,742
Unexpended Capital Works and Specific Purpose Grants Reserve	68,859	5,229,645	609,708
Environmental Reserve	25,781	11,439	28,326
	<u>12,198,528</u>	<u>17,046,840</u>	<u>6,580,061</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	6,829,692	9,834,842	4,775,611
Depreciation	7,389,258	7,738,251	8,163,761
(Profit)/loss on sale of asset	42,843	(184,301)	(366,640)
(Increase)/decrease in receivables	(343,225)	(28,313)	513,981
(Increase)/decrease in inventories	(46,623)	(24,623)	2,017
Increase/(decrease) in payables	799,700	132,664	132,662
Increase/(decrease) in employee provisions	778,003	768,272	788,271
Non-Cash Contribution (EMRC)	(3,888,440)	(3,600,407)	(3,600,407)
Grants/contributions for the development of assets	(3,157,618)	(4,907,224)	(3,250,771)
Net Cash from Operating Activities	<u>8,403,590</u>	<u>9,729,162</u>	<u>7,158,485</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Estimate \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	1,500,000	1,500,000	1,500,000
Bank overdraft at balance date	0	573	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(1,500)	(1,500)	(2,200)
Total Amount of Credit Unused	<u>1,573,500</u>	<u>1,574,073</u>	<u>1,572,800</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>5,534,390</u>	<u>5,664,170</u>	<u>6,793,947</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

4. NET CURRENT ASSETS

Note	2016/17 Budget \$	2015/16 Estimate \$
Composition of estimated net current assets		
CURRENT ASSETS		
Cash - unrestricted	8,064,263	7,720,932
Cash - restricted reserves	12,198,528	17,046,840
Receivables	2,458,734	2,068,594
Inventories	569,847	523,224
	<u>23,291,372</u>	<u>27,359,590</u>
LESS: CURRENT LIABILITIES		
Trade and other payables	(7,333,145)	(6,571,557)
Current portion of long term borrowings	(667,893)	(629,778)
Provisions	(2,788,691)	(2,638,689)
	<u>(10,789,729)</u>	<u>(9,840,024)</u>
Unadjusted net current assets	<u>12,501,643</u>	<u>17,519,566</u>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.		
Adjustments		
Less: Cash - restricted reserves	(12,198,528)	(17,046,840)
Less: Land held for resale	(386,660)	(386,660)
Less: Current loans - clubs / institutions	(77,023)	(72,300)
Add: Current portion of long term borrowings	667,893	629,778
Add: Provision for Annual Leave	1,549,662	1,504,661
Add: Provision for Long Service Leave	1,239,029	1,134,028
Adjusted net current assets - surplus/(deficit)	<u>3,296,016</u>	<u>3,282,233</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program				2016/17 Budget Total	2015/16 Estimate Total
	Community Amenities	Recreation and Culture	Transport	Other Property and Services		
	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>						
Land and buildings	0	4,514,467	0	0	4,514,467	2,052,514
Furniture and equipment	0	7,000	0	459,150	466,150	138,700
Plant and equipment	0	23,000	0	258,500	281,500	84,182
	0	4,544,467	0	717,650	5,262,117	2,275,396
<i>Infrastructure</i>						
Roads	0	0	3,994,892	0	3,994,892	4,322,623
Footpaths	0	0	520,531	0	520,531	296,234
Drainage	0	0	1,589,542	0	1,589,542	408,448
Parks and ovals	120,000	3,571,372	0	0	3,691,372	4,948,524
Other	0	0	1,382,473	0	1,382,473	322,111
	120,000	3,571,372	7,487,439	0	11,178,811	10,297,940
<i>Land Held for Resale</i>						
Land Held for Resale	0	0	0	0		43,782
Total Acquisitions	120,000	8,115,839	7,487,439	717,650	16,440,928	12,617,118

6. DISPOSALS OF ASSETS

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

By Program	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Other Property and Services	92,843	50,000	0	(42,843)
	92,843	50,000	0	(42,843)

By Class	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Plant and Equipment	92,843	50,000	0	(42,843)
	92,843	50,000	0	(42,843)



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Loan Number	Loan Provider	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2016/17 Budget	2015/16 Estimate	2016/17 Budget	2015/16 Estimate	2016/17 Budget	2015/16 Estimate
					\$	\$	\$	\$	\$	\$
Community amenities										
Land Acquisition Kalamunda Rd	224	WATC	620,932		156,524	148,142	464,408	620,932	41,229	49,610
Depot Waste Trucks	228	WATC	948,252		41,407	39,170	906,843	948,252	55,143	57,379
Forrestfield North Project			0	500,000	0	0	500,000	0	20,608	0
Recreation and culture										
Wet'n'Wild	222	WATC	183,248		53,972	50,766	129,276	183,248	13,929	17,135
Kalamunda Swimming Pool	227	WATC	1,525,449		66,611	63,012	1,458,838	1,525,449	88,708	92,306
Transport										
Newburn Rd Extension	226	WATC	304,146		65,989	62,400	238,157	304,146	20,064	23,653
Other property and services										
Shire Depot	221	WATC	1,652,660		77,347	72,365	1,575,313	1,652,660	115,834	120,816
Plant & Equipment Purchase	225	WATC	99,095		93,406	88,044	5,688	99,095	10,170	15,532
Accruals										5,280
			5,333,781	500,000	555,255	523,900	5,278,523	5,333,781	365,685	381,711
Self-Supporting Loans										
*Forrestfield Bowling Club	199	WATC	15,092		4,277	3,948	10,815	15,092	1,479	1,803
*Kalamunda Cricket Club	207	WATC	2,168		2,031	1,902	137	2,168	242	368
*Kalamunda & District Basketball	208	WATC	21,617		20,258	18,984	1,359	21,617	2,398	3,652
*Forrestfield Utd Soccer Club	214	WATC	96,525		6,221	5,889	90,304	96,525	5,526	5,852
*Lesmurdie Tennis Club	215	WATC	7,363		4,538	4,262	2,825	7,363	676	948
Foothills Netball Assoc	216	WATC	72,357		4,134	3,879	68,223	72,357	4,808	5,059
*Maida Vale Tennis Club	217	WATC	30,609		3,156	2,976	27,453	30,609	1,963	2,142
*Kalamunda United Soccer Club	218	WATC	0		0	0	0	0	0	0
*Kalamunda Club	219	WATC	77,695		27,858	26,182	49,837	77,695	6,218	7,893
*Forrestfield Junior Football Club	220	WATC	6,963		2,051	1,929	4,912	6,963	529	651
			330,389	0	74,522	69,951	255,867	330,389	23,838	28,369
			5,664,170	500,000	629,778	593,851	5,534,390	5,664,170	389,523	410,081



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Technical studies in the Forresterfield North Area	500,000	WATC	10	20,608	4.12%	500,000	0
							0
							0
				20,608		500,000	0

(c) Unspent Debentures

Shire had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(d) Overdraft

Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$1,500,000 with the Commonwealth Bank of Australia does exist.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Estimate \$
Differential general rate or general rate							
General GRV	5.6892	20,096	434,226,685	24,704,025	250,000	24,954,025	23,598,937
Industrial/Commercial GRV	6.2326	539	121,297,777	7,560,005	50,000	7,610,005	6,622,095
Commercial GRV							0
General UV	0.3157	238	167,660,000	529,303		529,303	515,227
Commercial UV	0.3729	62	41,811,249	155,914		155,914	139,638
Vacant GRV	7.6125	393	11,296,899	859,977		859,977	854,612
Sub-Totals		21,328	776,292,610	33,809,224	300,000	34,109,224	31,730,509
Minimum payment \$							
General GRV	865	1,045		95,758		95,758	82,081
Industrial/Commercial GRV	1080	55		14,997		14,997	14,248
Commercial GRV							0
General UV	865	1		865		865	0
Commercial UV	1080	3		2,303		2,303	2,088
Vacant GRV	730	170		41,368		41,368	55,905
Sub-Totals		1,274	0	155,291	0	155,291	154,322
Total amount raised from general rates		22,602				34,264,515	31,884,831
Cash in lieu of Rates						133,570	129,680
Total Rates						34,398,085	32,014,510

CASH IN LIEU OF RATES

	Budget Revenue 2016/17 \$	Estimate Revenue 2015/16 \$
Dampier Pipeline Contribution	77,170	76,178
Co-operative Bulk Handling	56,400	53,502
Total Cash in Lieu	133,570	129,680

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



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

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

The overall objective of the Rates and Charges in the 2016/2017 budget is to provide for the shortfall in income required to enable the Shire of Kalamunda to provide the necessary works and services in the 2016/2017 Financial Year after taking into account all non-rate sources of income. The proposed differential rates reflect a 4.54% increase in overall rates revenue, with a portion of this increase being derived from growth with new properties being developed and established within the Shire.

A minimum rate is applied to all differential rating categories within the Shire of Kalamunda. The setting of the minimum rate is in recognition that every property within the Shire receives some minimum level of benefit from services provided. By adopting a minimum rate, Council take this benefit into consideration. Differences in minimum rates between the differential categories is due to the same factors as explained in each differential category below.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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

Differential General Rate

Differential rates are split into two distinct groupings based on the methods used by the Valuer Generals Office to determine the value provided to the Shire. These two groupings are Gross Rental Value (GRV) which is used on urban properties and Unimproved Value (UV) which is predominantly used on rural properties. More information on the different valuation methods can be found on the Valuer Generals website at www.landgate.wa.gov.au

Description	Characteristics	Objects	Reasons
Category 1 - GRV General	This is the lowest of the Shires GRV Differentials and this rate serves as a benchmark differential by which all other GRV Rated properties and assessed. The GRV General rate applies to all GRV valued properties in the Shire with a predominant land use that does not fall within the categories of Commercial, Industrial or Vacant Land.	The objective of the GRV General differential in the 2016/2017 budget is to provide for the shortfall in income required to enable the Shire of Kalamunda to provide the necessary works and services in the 2016/2017 Financial Year after taking into account all other differentials categories and other non-rate sources of income.	As the GRV General differential mostly contains residential properties, the Rate in the Dollar is the lowest of all the GRV differentials. This reflects the fact that residential uses have less per-property impact on major infrastructure assets like Commercial/Industrial properties do. This also reflects that these properties are fully established and do not require incentives to develop such as the case with Vacant Land.
Category 2 - GRV Industrial/ Commercial	The Industrial and Commercial GRV rate is levied on GRV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	The objective of the GRV Industrial/Commercial differential in the 2016/2017 budget is to raise additional funds against Industrial and Commercial properties which generally cause increased maintenance requirements on Shire assets and infrastructure due to the nature of the operations run from these properties.	This rate differential is set to a higher rate in the dollar than the GRV General Rate in the Dollar. This higher Rate in the Dollar reflects the increased demand and impact that Industrial and Commercial operations place on the Shire's assets and infrastructure. This excess demand requires additional revenue per property to offset the costs associated with increased maintenance and renewal of the assets and infrastructure.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)
Differential General Rate (Continued)

Description	Characteristics	Objects	Reasons
Category 3 - GRV Vacant	The GRV Vacant rate is levied on all GRV valued land in the Shire where the property is considered vacant land.	The Shire of Kalamunda has implemented the GRV Vacant differential with the objective of promoting the development of land within the Shire and to provide a disincentive to owners for land banking.	This differential category reflects the disincentive to owners who are not actively developing their vacant land in order for the Shire to maximise the per capita use of infrastructure and create active spaces around the Shire.
Category 4 - UV General	The UV General rate applies to all UV valued properties in the Shire with a predominant land use that does not fall within the categories of Commercial or Industrial.	The objective of the UV General differential in the 2016/2017 budget is to provide for the shortfall in income required to enable the Shire of Kalamunda to provide the necessary works and services in the 2016/2017 Financial Year after taking into account all other differentials categories and other non-rate sources of income.	This is the lowest of the Shire's UV differentials and this rate serves as a benchmark differential rate by which all other UV rated properties are assessed. Similar to GRV General properties, this reflects the fact that residential uses have less per-property impact on major infrastructure assets like Commercial/Industrial properties do and so do not require a higher rate per property.
Category 5 - UV Commercial	The UV Commercial rate is levied on UV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	As with the GRV Ind/Com category, the UV Commercial differential is in place to raise additional funds against Industrial and Commercial properties which generally cause increased maintenance requirements on Shire assets and infrastructure due to the nature of the operations run from these properties.	As with the GRV Industrial/Commercial rate in the dollar, the UV Commercial differential rate is set higher than the UV General base in reflection of the increased costs to the Shire for infrastructure maintenance and renewal as well as monitoring land use and environmental impacts.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)
Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV General & UV General - \$865	The Minimum applied to these categories is in recognition that every property within the Shire receives some minimum level of benefit from services provided. These categories affect all properties not used as Vacant Land or for Industrial or Commercial purposes.	To raise a fair value minimum charge against each property in the Shire to ensure equity between all ratepayers.	The GRV & UV General minimum is reflective of the basic level of service that all (predominantly) residential properties receive.
GRV Vacant - \$730	The Minimum applied to this category is in recognition that every property within the Shire receives some minimum level of benefit from services provided. These categories affect all properties identified as Vacant Land.	To raise a fair value minimum charge against each property in the Shire to ensure equity between all ratepayers.	The GRV Vacant Land minimum is the lowest in the Shire. This reflects the reduced level of service/impact that these properties have on the Shire's resources.
GRV Ind/Com & UV Com - \$1,080	The Minimum applied to this category is in recognition that every property within the Shire receives some minimum level of benefit from services provided. These categories affect all properties used for Industrial or Commercial purposes.	To raise a fair value minimum charge against each property in the Shire to ensure equity between all ratepayers.	The GRV Industrial/Commercial & UV Commercial minimum rates are the highest in the Shire. This recognises that Industrial and Commercial properties have a greater impact on the infrastructure and environment within the Shire in comparison to properties that fall within the General or Vacant categories.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

9. CASH BACKED RESERVES

	2016/17 Budget					2015/16 Estimate					2015/16 Budget				
	Opening Balance \$	Interest Transfer to	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest Transfer to	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest Transfer to	Transfer to \$	Transfer (from) \$	Closing Balance \$
Land and Property Enhancement and Maintenance Reserve	1,543,653	10,333	500,000	(1,000,000)	1,053,986	1,354,213	9,065	180,375		1,543,653	468,830	14,065	3,348,516	(3,000,000)	831,411
Waste Management Reserve	736,140	8,596	190,000	0	934,736	232,426	2,714	551,000	(50,000)	736,140	90,483	2,714	250,000	(50,000)	293,197
EDP - IT Equipment Reserve	541,805	1,863	200,000	(310,000)	433,668	139,326	479	500,000	(98,000)	541,805	15,960	479	200,000	(98,000)	118,439
Local Government Elections Reserve	126,967	4,045	0	0	131,012	50,000	1,593	201,374	(126,000)	126,967	53,099	1,593	80,000	(126,000)	8,692
Long Service Leave Reserve	1,521,098	15,078	300,000	(400,000)	1,436,176	1,060,585	10,513	1,000,000	(550,000)	1,521,098	883,752	26,513	100,000	(550,000)	460,265
Plant and Equipment Reserve	0	0	0	0	0	29,696	0	0	(29,696)	0	29,962	0	0	(29,962)	0
Stirk Park Reserve	0	0	0	0	0	25,897	0	0	(25,897)	0	19,878	0	0	(19,878)	0
HACC Reserve	677,280	6,552	0	0	683,832	1,220,151	11,804	0	(554,675)	677,280	1,243,834	37,315	0	(500,000)	781,149
Forrestfield Industrial Area Reserve	118,906	1,605	0	0	120,511	117,322	1,584	0	0	118,906	102,806	3,084	0	0	105,890
Insurance Contingency Reserve	174,764	2,251	0	0	177,015	172,542	2,222	0	0	174,764	74,074	2,222	0	0	76,296
Light Plant Reserve	0	0	0	0	0	35,033	0	0	(35,033)	0	35,346			(35,346)	0
Revaluation Reserve	248,150	3,385	0	0	251,535	244,811	3,339	60,000	(60,000)	248,150	144,646	4,339	60,000	(60,000)	148,985



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

9. CASH BACKED RESERVES (Continued)

	2016/17 Budget					2015/16 Estimate					2015/16 Budget				
	Opening Balance \$	Interest Transfer to	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest Transfer to	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest Transfer to	Transfer to \$	Transfer (from) \$	Closing Balance \$
Nominated Employee Leave Provisions Reserve	1,062,452	14,055	800,000	(800,000)	1,076,507	525,500	6,952	530,000	0	1,062,452	531,725	15,952	490,000	0	1,037,677
Forrestfield Industrial Scheme Stage 1	4,171,549	18,978	600,000	0	4,790,527	1,932,377	8,791	2,230,381	0	4,171,549	1,952,285	0	0	0	1,952,285
Waste Avoidance and Resource Recovery Reserve	26,750	535	0	0	27,285	0	0	26,750	0	26,750	0	0	0	0	0
Asset Enhancement Reserve	856,242	856	200,000	(70,000)	987,098	0	1,056	855,186	0	856,242	0	2,556	125,186	0	127,742
Unexpended Capital Works and Specific Purpose Grants Reserve	5,229,645	6,794	0	(5,167,580)	68,859	4,003,345	5,201	4,854,937	(3,633,838)	5,229,645	4,003,345	240,201	0	(3,633,838)	609,708
Environmental Reserve	11,439 0 0	342	14,000	0	25,781 0 0	64,872	1,942	4,625	(60,000)	11,439 0 0	64,718	1,942	9,666	(48,000)	28,326 0 0
	17,046,840	95,268	2,804,000	(7,747,580)	12,198,528	11,208,096	67,255	10,994,628	(5,223,139)	17,046,840	9,714,743	352,975	4,663,368	(8,151,024)	6,580,062



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve

Land and Property Enhancement and Maintenance Reserve

- to be used to fund land and property purchases, upgrade and maintenance of existing properties.

Waste Management Reserve

- to be used to fund financing operations for the development of Shire's sanitation service.

EDP - IT Equipment Reserve

- to be used for the upgrade / replacement of the Shire's computer hardware and software requirements.

Local Government Elections Reserve

- to be used to fund the cost of future elections.

Long Service Leave Reserve

- to be used to provide cash-backing for all annual and long service leave entitlements. Transfers to this Reserve are based on the leave liability at the end of each year.

HACC Reserve

- to be used to fund future HACC Service programmes and asset replacement.

Forrestfield Industrial Area Reserve

- to be used to fund infrastructure requirements for the Forrestfield area.

Insurance Contingency Reserve

- to be used to fund insurance premium variations and potential call backs.

Revaluation Reserve

- to be used to fund triannual rating revaluations.

Nominated Employee Leave Provisions Reserve

- to be used to fund future nominated staff leave entitlements.

Forrestfield Industrial Scheme Stage

- The reserve is established to meet the Shires' reporting obligation under clause 6.5.16 of the Shire of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.

Waste Avoidance and Resource Recovery Reserve

- any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years.

Asset Enhancement Reserve

- to be used to fund future replacement of Shire's Infrastructure and plant and equipment needs.

Unexpended Capital Works and Specific Purpose Grants Reserve

- to be used to carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.

Environment Reserve

- to be used to fund environment strategies and projects.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

10. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option 1 - Payment in Full	16/08/2016	0		11%
Option 2 - Two Instalments	16/08/2016 17/10/2016	0 6	5.50% 5.50%	11% 11%
Option 3 - Four Instalments	16/08/2016 17/10/2016 16/12/2016 17/02/2017	0 6 6 6	5.50% 5.50% 5.50% 5.50%	11% 11% 11% 11%
		2016/17 Budget Revenue \$	2015/16 Estimate \$	
Instalment Plan Admin Charge Revenue		142,800	113,160	
Instalment Plan Interest Earned		358,788	348,338	
Unpaid Rates Interest Earned		94,191	91,448	
Unpaid Rates Interest Earned		18,113	17,625	
		613,893	570,571	

11. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS & INCENTIVES - 2016/17 FINANCIAL YEAR

That pursuant to Section 6.46 of the Local Government Act 1995, Shire offers the following incentive prizes to ratepayers who have paid their rates in full one week before the due date 16 August 2016.

All Elected Members, staff of the Shire of Kalamunda and government bodies and their related agencies be ineligible to be chosen as a winner of the early rate payment incentive prizes either as a sole or part owner of any property within the Shire boundaries.

- ◆ 8 cash prizes of \$1,000 donated by the Shire of Kalamunda.
- ◆ 1 cash prize of \$1,000 donated by the Commonwealth Bank of Australia.
- ◆ 1 \$500 passbook account donated by the Bendigo Bank - Forrestfield & High Wycombe Community Bank.
- ◆ 2 double passes to a concert performed and donated by the Western Australian Symphony Orchestra.

A new rate incentive prize is also introduced in addition to the above. All ratepayers who register to have their future rates notices received electronically (eRates) by the same date as above will be eligible for:

- ◆ 2 Samsung Galaxy TabA 8" 16GB Wi-Fi tablets
- ◆ 2 Apple iPad Mini 2 16GB Wi-Fi tablets
- ◆ 5 Garmin Vivosmart HR Activity Trackers

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

12. FEES & CHARGES REVENUE

	2016/17 Budget	2015/16 Estimate
	\$	\$
Governance	96,549	95,523
General purpose funding	582,811	559,426
Law, order, public safety	244,958	250,256
Health	340,750	214,896
Education and welfare	490,534	526,636
Community amenities	11,202,751	10,871,197
Recreation and culture	1,250,691	1,222,201
Economic services	535,621	512,131
Other property and services	72,791	73,982
	<u>14,817,455</u>	<u>14,326,248</u>

13. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the President.

	2016/17 Budget	2015/16 Estimate
	\$	\$
Meeting fees	283,841	272,092
President's allowance	62,727	61,800
Deputy President's allowance	15,682	15,682
Travelling and Accommodation allowance	600	600
Information, Communications and Technology allowance	42,000	42,000
	<u>404,850</u>	<u>392,174</u>

14. TRUST FUNDS

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

Detail	Balance 1-Jul-16	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30-Jun-17
	\$	\$	(\$)	\$
Unclaimed Monies	18,078	2,426	(450)	20,054
Wattle Grove - Cell9	10,261,578	375,400	(242,950)	10,394,028
B.C.I.T.F Levies	40,734	11,500	(10,682)	41,552
B.S.L Levies	10,644	0	0	10,644
Cash in Lieu of Public Open Space	2,094,941	180,580	(391,400)	1,884,121
	<u>12,425,975</u>	<u>569,906</u>	<u>(645,482)</u>	<u>12,350,399</u>

Operating Budget

For the year ended 30 June 2017



**shire of
kalamunda**

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
225 General Purpose Income			
Recurrent Income			
Government Grants - General Purpose	(1,121,030)	(601,856)	(1,121,030)
Government Grants - General Road	(975,712)	(499,573)	(975,712)
Government Grants - General Bridge	(52,500)	(210,000)	(52,500)
Interest - Bank	(73,000)	(87,614)	(72,000)
Interest - Investments	(525,000)	(543,644)	(565,000)
Interest - Pensioner Deferred Rates	(18,113)	(9,195)	(17,585)
Interest - Reserves	(95,268)	(173,613)	(67,255)
Total Recurrent Income - Interest and Grants	(2,860,623)	(2,125,495)	(2,871,082)
250 Rates			
Cash in Lieu - Rates	(133,570)	(137,424)	(129,680)
Income - Rates	(33,964,515)	(31,452,247)	(31,497,185)
Interim Rates	(300,000)	(383,641)	(387,646)
Total General Purpose Income - Rates	(34,398,085)	(31,973,312)	(32,014,511)
TOTAL FUNDS AVAILABLE FROM GENERAL PURPOSE (INCOME) FUND	(37,258,708)	(34,098,807)	(34,885,593)

GOVERNANCE, LEADERSHIP, CORPORATE MANAGEMENT AND STRATEGIC DIRECTION

120 Members of Council

Recurrent Expenditure

Training	12,000	7,525	14,900
Travel	5,150	1,556	5,000
Advocacy	15,000	-	5,000

Service Fees

Service Fee - Accommodation	34,833	35,429	38,267
Service Fee - Information Technology	8,649	7,609	8,007

Other

Plant and Equipment (Under \$3,000)	10,300	5,465	10,000
Advertising and Promotions	9,270	9,971	9,000
Courier Fees	640	176	621
Elections Expenses	-	104,626	104,626
Insurance	9,691	9,409	9,409
Members Allowance - Information, Communications and Technology	42,000	41,039	42,000
Members Allowance - Meeting Fees	283,841	273,433	272,092
Members Allowance - Presidential	62,727	61,899	61,800
Members Allowance - Deputy President	15,682	15,465	15,450
Members Allowance - Travel and Accommodation	600	587	600
Photocopying	7,000	-	7,000
Seminar and Conferences	5,000	10,523	8,100
Purchases - Sundry	7,339	8,258	7,125
Subscriptions	37,064	35,984	35,984
Donations	62,500	25,000	25,000
Utilities - Telephone	6,471	7,163	6,283

Total Recurrent Expenditure

635,757 661,116 686,264

Net Subsidy (Contribution to General Funds)

635,757 661,116 686,264

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
150 Chief Executive's Office			
Recurrent Income			
Reimbursements - General	(17,749)	(11,562)	(17,232)
Fees - Fine Enforcement Revenue	(92,920)	(81,758)	(92,000)
Total Recurrent Income	(110,669)	(93,320)	(109,232)
Recurrent Expenditure			
Employment Costs			
Allowances	719	719	719
Employee Recognition Scheme	6,562	1,513	6,371
Fringe Benefits Tax	641	757	669
Motor Vehicle Expenses	7,449	4,531	7,232
Depreciation Charge	8,300	7,608	8,300
Travel	2,500	-	-
Salaries and Wages - Annual Leave	34,294	25,665	33,356
Salaries and Wages - Long Service Leave	6,230	5,558	6,063
Salaries and Wages	311,833	315,328	303,468
Superannuation	38,030	34,270	37,058
Uniforms & Protective Clothing	250	250	250
Utilities - Telephone	1,500	2,500	1,500
Workers Compensation	8,653	7,302	7,180
Service Fees			
Service Fee - Accommodation	16,546	16,818	18,177
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	25,946	22,826	24,021
Service Fee - Management and Accounting	18,598	20,486	22,216
Other			
Plant and Equipment (Under \$3,000)	2,060	1,267	-
Advertising and Promotions	-	68	-
Donations	3,090	2,000	3,000
Consultants	30,000	43,803	30,000
Contractor - General	62,000	40,099	62,593
Fines Enforcement Charges	8,240	-	8,000
Equipment Hire and Lease	3,663	2,789	3,556
Donations to Community Groups	10,300	5,047	10,000
Legal Expenses	322,000	353,696	315,438
Purchases - Sundry	6,556	4,298	6,365
Utilities - Telephone	1,497	2,313	1,453
Total Recurrent Expenditure	949,000	929,831	927,909
Net Recurrent Income/Expenditure	838,331	836,511	818,677
Non-Recurrent Operating Expenditure			
Non-Recurrent Projects Salaries and Wages	-	1,135	-
Non-Recurrent Projects Purchases - Sundry	-	307	-
Non-Recurrent Projects Advertising and Promotions	-	2,075	-
Non-Recurrent Projects Consultants	100,000	1,733	80,000

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Non-Recurrent Projects	100,000	5,250	80,000
Community Engagement Project	100,000	5,250	30,000
Organisation Service Review	-	-	20,000
Forrestfield Station Public Transport Study	-	-	30,000
Total Non-Recurrent Projects	100,000	5,250	80,000
Total Non-Recurrent Operating Expenditure	100,000	5,250	80,000
Non-Recurrent Capital Expenditure			
Purchases - Light Vehicles	-	46,635	46,635
Total Non-Recurrent Capital Expenditure	-	46,635	46,635
Net Subsidy (Contribution to General Funds)	938,331	888,395	945,312

160 Public Relations

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	12,227	11,861	12,002
Salaries and Wages - Long Service Leave	2,601	2,340	2,553
Salaries and Wages	135,629	136,805	133,196
Superannuation	19,308	19,059	18,959
Uniforms & Protective Clothing	500	411	500
Utilities - Telephone	480	2,616	480
Workers Compensation	3,612	3,075	3,024

Service Fees

Service Fee - Accommodation	1,742	1,772	1,913
Service Fee - Human Resources	9,235	6,393	8,375
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	14,878	12,539	13,596

Other

Advertising and Promotions	68,960	64,925	66,951
Utilities - Telephone	481	436	467
Projects Printing and Stationery	3,208	2,610	3,115
Projects Purchases - Sundry	-	5,220	-
Projects Advertising and Promotions	10,806	3,515	10,491

Total Projects

Events Calendar	10,806	8,735	10,491
Annual Report	3,208	2,610	3,115

Total Projects

14,014	11,346	13,606
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Total Recurrent Expenses

300,964	288,795	291,636
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Non Recurrent Expenditure

Non-Recurrent Projects Purchases - Sundry	-	11,200	-
Non-Recurrent Projects Advertising and Promotions	-	5,910	-
Non-Recurrent Projects Consultants	-	-	21,910

Non Recurrent Projects

-	17,110	21,910
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Community Perceptions Survey	-	11,200	16,000
Review of Strategic Marketing and Communications Plan	-	5,910	5,910

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Non Recurrent Expenditure	-	17,110	21,910
Net Subsidy (Contribution to General Funds)	300,964	305,905	313,546
170 Functions			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	-	3,313	-
Salaries and Wages - Annual Leave	8,874	6,879	8,640
Salaries and Wages - Long Service Leave	1,888	1,685	1,838
Salaries and Wages	104,134	153,890	119,672
Salaries and Wages - Casual & Relief	16,483	-	9,994
Superannuation	16,557	27,184	24,134
Uniforms & Protective Clothing	500	489	500
Utilities - Telephone	480	131	480
Workers Compensation	2,825	2,387	2,347
Service Fees			
Service Fee - Accommodation	52,249	53,152	57,401
Service Fee - Human Resources	10,216	5,955	7,865
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	16,459	11,832	12,797
Others			
Purchases - Consumables	2,014	2,940	1,955
Purchases - Meals	50,648	18,028	49,173
Purchases - Sundry	900	2,618	874
Utilities - Telephone	-	109	-
Projects Salaries and Wages	-	817	-
Projects Purchases - Materials	-	243	-
Projects Purchases - Sundry	30,301	40,099	41,256
Projects Consultants	-	315	-
Projects Contractor - General	16,681	8,400	16,681
Projects Donations	25,133	21,134	25,133
Total Projects	72,115	71,007	83,070
Bar	2,500	3,942	2,500
Flowers	1,000	-	1,000
Melbourne Cup	-	697	464
Easter	-	70	318
Sundowners	-	-	1,640
Linen	4,229	6,271	4,229
LEMC, Schools / Service Club / Church Leader, Luncheons	2,000	805	2,000
Lunchroom Consumables	7,103	8,412	7,103
Staff Christmas Function	16,600	22,052	25,133
Shire President's Civic Function/SES Volunteers Dinner	29,067	23,110	29,067
CEO Events	9,616	5,648	9,616
Total Projects	72,115	71,007	83,070
Total Recurrent Expenditure	364,991	369,208	388,747
Net Subsidy (Contribution to General Funds)	364,991	369,208	388,747

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
205 Customer Services			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	6,338	4,686	6,534
Motor Vehicle Expenses	4,136	3,863	4,022
Depreciation Charge	5,200	4,767	5,200
Salaries and Wages - Annual Leave	34,406	32,426	34,278
Salaries and Wages - Long Service Leave	7,319	6,684	7,292
Salaries and Wages	440,177	384,331	385,830
Salaries and Wages - Casual & Relief	16,991	19,542	7,492
Superannuation	56,238	50,761	52,950
Uniforms & Protective Clothing	1,600	882	1,600
Utilities - Telephone	480	428	480
Workers Compensation	11,865	8,782	8,636
Service Fees			
Service Fee - Accommodation	21,335	21,701	23,439
Service Fee - Human Resources	38,092	28,986	38,234
Service Fee - Information Technology	51,891	53,394	56,049
Service Fee - Management and Accounting	61,373	57,572	62,206
Others			
Purchases - Sundry	4,054	1,312	3,936
Utilities - Telephone	37,995	35,897	36,888
Total Recurrent Expenditure	799,490	716,014	735,066
Net Subsidy (Contribution to General Funds)	799,490	716,014	735,066

315 Events			
Recurrent Income			
Fees - Programmes	(2,806)	(5,114)	(2,724)
Government Grants - Lotterywest Operating	(20,000)	-	(20,000)
Total Recurrent Income	(22,806)	(5,114)	(22,724)

Recurrent Expenditure			
Employment Costs			
Motor Vehicle Expenses	4,017	3,452	3,907
Depreciation Charge	6,400	5,867	6,400
Salaries and Wages - Annual Leave	12,085	10,322	12,582
Salaries and Wages - Long Service Leave	2,571	2,454	2,677
Salaries and Wages	130,737	129,177	136,116
Superannuation	18,311	18,456	21,561
Utilities - Telephone	480	382	480
Uniforms & Protective Clothing	500	-	500
Workers Compensation	3,571	3,223	3,169
Service Fees			
Service Fee - Accommodation	3,048	3,100	3,348
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Service Fee - Management and Accounting	18,598	16,424	17,773
Other			
Advertising and Promotions	16,338	15,198	15,862
Minor Furniture & Equipment (< \$3,000)	30,000	-	-
Contractor - General	30,000	-	-
Utilities - Electricity	4,000	-	-
Utilities - Telephone	467	438	453
Projects Salaries and Wages	4,974	2,892	4,974
Projects Printing and Stationery	4,458	-	4,458
Projects Purchases - Materials	109	101	3,782
Projects Purchases - Sundry	92,216	81,320	68,685
Projects Advertising and Promotions	48,953	23,778	19,706
Projects Consultants	3,529	980	4,415
Projects Contractor - General	81,216	76,273	70,021
Projects Equipment Hire and Lease	8,484	7,384	45,049
Projects Donations	34,300	11,464	14,300
Projects Maintenance	-	37	1,109
Total Projects	278,239	204,229	236,499
Net Recurrent Income/Expenses	565,396	431,145	465,541
Non Recurrent Operating Expenditure			
Non-Recurrent Projects Donations	74,827	64,709	64,529
Total Non Recurrent Operating Expenditure	74,827	64,709	64,529
Net Subsidy (Contribution to General Funds)	640,223	495,854	530,070

210 Governance, Strategy and Legal Services

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	22,602	19,678	22,098
Salaries and Wages - Long Service Leave	4,181	3,749	4,090
Salaries and Wages	209,689	205,254	205,094
Superannuation	34,473	32,028	33,719
Uniforms & Protective Clothing	500	407	500
Workers Compensation	5,807	4,925	4,843
Utilities - Telephone	480	1,351	480

Service Fees

Service Fee - Accommodation	4,354	4,433	4,783
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	18,598	16,424	17,773

Other

Advertising and Promotions	-	2,921	-
Purchases - Sundry	258	1,055	250
Utilities - Telephone	477	438	463
Subscriptions	1,314	774	1,276
Projects Salaries and Wages	-	662	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Projects Purchases - Materials	-	9,945	-
Projects Purchases - Sundry	16,480	4,604	16,480
Projects Contractor - General	-	1,247	-
Projects Overheads - Labour	-	135	-
Total Projects	16,480	16,593	16,480
Citizenship (Governance)	16,480	16,593	16,480
Total Recurrent Expenses	348,053	333,431	338,787
Net Subsidy (Contribution to General Funds)	348,053	333,431	338,787

230 People Services (Previously HR)

Recurrent Income

Government Grants - State Operating	(1,500)	-	-
Reimbursements - General	(39,191)	(9,629)	(38,050)
Fees - Miscellaneous	(17,879)	(17,197)	(17,358)
	(58,571)	(26,826)	(55,408)

Recurrent Expenditure

Employment Costs

Employee Assistance Programme	10,460	24,953	14,039
Training	310,046	158,721	263,371
Fringe Benefits Tax	3,211	3,790	3,310
Motor Vehicle Expenses	2,281	3,229	2,215
Depreciation Charge	2,000	1,833	2,000
Recruitment	34,112	32,657	32,800
Salaries and Wages - Annual Leave	59,997	50,184	59,160
Salaries and Wages - Long Service Leave	12,107	10,950	11,945
Salaries and Wages	612,602	816,180	538,439
Seminar and Conferences	40,603	26,098	39,420
Membership	13,851	8,923	13,448
Superannuation	79,369	65,321	63,551
Uniforms & Protective Clothing	1,500	444	1,750
Utilities - Telephone	960	883	960
Workers Compensation	16,815	14,385	14,146
Staff Welfare	2,000	(31)	2,360

Other

Consultants	8,240	10,360	8,000
Occupational, Health and Safety	37,462	30,295	36,021
Purchases - Sundry	2,251	829	2,185
Subscriptions	13,211	11,466	12,613
Utilities - Telephone	481	855	467

Total Recurrent Expenditure

1,263,559 **1,272,326** **1,122,200**

Less Recovery

Administration Allocation	(1,244,179)	(875,698)	(1,120,740)
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Net Recurrent Income/Expenditure

19,380 **396,628** **1,460**

Net Subsidy (Contribution to General Funds)

(39,191) **369,801** **(53,948)**

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
231 Workers Compensation Management			
Recurrent Income			
Reimbursements - Insurance	-	(87,840)	(80,968)
Total Recurrent Income	-	(87,840)	(80,968)
Recurrent Expenditure			
Salaries and Wages	-	61,459	36,609
Overheads - Labour	-	95	-
Total Recurrent Expenditure	-	61,554	36,609
Net Subsidy (Contribution to General Funds)	-	(26,287)	(44,359)

CORPORATE AND COMMUNITY SERVICES			
201 Office of the Director of Corporate and Community Services (Previously Director Corporate Services)			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	650	757	670
Salaries and Wages	239,807	241,838	229,752
Salaries and Wages - Annual Leave	26,112	22,611	25,012
Salaries and Wages - Long Service Leave	4,786	4,204	4,586
Superannuation	25,262	24,689	24,203
Uniforms & Protective Clothing	250	29	250
Utilities - Telephone	-	540	720
Workers Compensation	6,647	5,523	5,431
Service Fees			
Service Fee - Accommodation	6,967	7,084	7,654
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	18,598	16,424	17,773
Other			
Consultants	18,000	-	-
Purchases - Sundry	1,126	388	1,093
Utilities - Telephone	227	219	220
Total Recurrent Expenditure	377,272	347,843	344,302
Net Subsidy (Contribution to General Funds)	377,272	347,843	344,302

180 Internal Audit			
Recurrent Income			
Fees - Miscellaneous	(3,629)	(100)	(3,523)
Total Recurrent Income	(3,629)	(100)	(3,523)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	8,896	9,760	10,127
Salaries and Wages - Long Service Leave	1,542	1,537	1,775
Salaries and Wages	76,766	95,510	84,975
Superannuation	16,447	21,690	18,637

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Uniforms & Protective Clothing	250	-	250
Utilities - Telephone	480	-	480
Workers Compensation	2,142	1,811	1,781
Service Fees			
Service Fee - Accommodation	2,177	2,212	2,392
Service Fee - Human Resources	3,463	4,116	5,462
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	5,579	8,124	8,887
Other			
Utilities - Telephone	509	668	494
Total Recurrent Expenditure	126,900	153,036	143,267
Net Subsidy (Contribution to General Funds)	123,271	152,936	139,744

202 Corporate Support

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	16,112	14,518	15,720
Salaries and Wages - Long Service Leave	2,793	2,498	2,725
Salaries and Wages	139,044	139,915	135,654
Superannuation	14,740	14,538	14,380
Uniforms & Protective Clothing	250	232	250
Utilities - Telephone	480	768	480
Workers Compensation	3,879	3,281	3,226

Service Fees

Service Fee - Accommodation	3,048	3,100	3,348
Service Fee - Human Resources	5,772	4,116	5,462
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	9,299	8,300	8,887

Other

Purchases - Sundry	562	361	546
Utilities - Telephone	480	662	480

Total Recurrent Expenditure

Net Subsidy (Contribution to General Funds)

205,108	199,899	199,165
205,108	199,899	199,165

240 Information and Communications Technology

Recurrent Income

Reimbursements - General	-	-	(40,000)
Fees - Miscellaneous	(546)	-	(530)

Total Recurrent Income

(546)	-	(40,530)
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Recurrent Expenditure

Employment Costs

Allowances	1,439	-	1,439
Fringe Benefits Tax	6,211	4,591	6,403
Motor Vehicle Expenses	4,372	2,913	4,245
Depreciation Charge	5,100	4,675	5,100

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Salaries and Wages - Annual Leave	30,636	26,017	26,459
Salaries and Wages - Long Service Leave	6,517	5,159	5,628
Salaries and Wages	333,180	312,887	318,814
Superannuation	41,260	39,839	34,344
Uniforms & Protective Clothing	1,250	588	1,125
Utilities - Telephone	960	-	960
Workers Compensation	9,052	6,778	6,665
Other			
Minor Furniture & Equipment (< \$3,000)	-	125	-
Plant and Equipment (Under \$3,000)	1,231	2,967	1,195
Purchases - Sundry	900	520	874
Contractor - General	87,142	87,427	84,604
Equipment Hire and Lease	148,000	147,633	152,632
Licenses & Registrations	486,000	396,728	471,500
Information Technology Expenses	76,017	51,037	72,397
Subscriptions	273	-	265
Utilities - Telephone	-	668	1,100
Utilities - Telephone	280,000	345,857	252,753
Total Recurrent Expenditure	1,519,540	1,436,411	1,448,502
Less Recovery			
Administration Allocation	(1,519,540)	(1,334,862)	(1,448,502)
Net Recurrent Income/Expenditure	(546)	101,549	(40,530)
Non Recurrent Capital Expenditure			
Purchases - Furniture & Equipment	439,150	96,390	102,000
IT Software	439,150	96,390	102,000
Total Non Recurrent Capital Expenditure	439,150	96,390	102,000
Net Subsidy (Contribution to General Funds)	438,604	197,939	61,470

260 Records Management

Recurrent Income

Fees - FOI	(1,144)	(1,009)	(1,133)
Total Recurrent Income	(1,144)	(1,009)	(1,133)

Recurrent Expenditure

Motor Vehicle Expenses	3,480	2,547	2,811
Depreciation Charge	6,000	5,500	6,000
Salaries and Wages - Annual Leave	17,671	17,012	18,079
Salaries and Wages - Long Service Leave	3,759	3,526	3,846
Salaries and Wages	191,167	190,472	195,580
Superannuation	27,850	26,388	25,357
Fringe Benefits Tax	3,626	5,227	3,738
Uniforms & Protective Clothing	750	1,000	750
Workers Compensation	5,221	4,631	4,554

Other

Photocopying	82,662	65,616	78,313
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Postage	70,000	55,171	67,000
Printing and Stationery	50,118	38,515	48,658
Purchases - Sundry	1,666	932	1,617
Contractor - General	8,000	6,010	13,189
Total Recurrent Expenditure	471,970	422,547	469,492
Less Recovery			
Administration Allocation	(470,825)	(386,420)	(468,359)
Net Recurrent Income/Expenditure	1	35,117	-
Net Subsidy (Contribution to General Funds)	1	35,117	-

219 Manager Financial Services

Recurrent Income

Employment Costs

Salaries and Wages - Annual Leave	14,121	11,264	13,638
Salaries and Wages - Long Service Leave	3,004	2,659	2,901
Salaries and Wages	152,759	148,205	156,931
Superannuation	24,198	22,999	24,458
Uniforms & Protective Clothing	250	-	250
Utilities - Telephone	480	1,056	480
Workers Compensation	4,172	3,494	3,436

Other

Utilities - Telephone	480	857	730
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Total Recurrent Expenditure

199,464 190,536 202,824

Less Recovery

Administration Allocation	(199,463)	(169,468)	(202,824)
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Net Subsidy (Contribution to General Funds)

1 21,067 -

220 Financial Services

Recurrent Income

Fees - Miscellaneous	(2,410)	(2,625)	(4,767)
Interest - Loans	(25,120)	(23,628)	(24,597)
Profit On Sale Of Asset	-	(2,144)	(2,144)
Discount Received and Other Revenue	(14,212)	(24,755)	(15,740)
Reimbursements - General	(2,118)	(23)	(2,056)
Reimbursements - Insurance	(124,952)	(81,778)	(121,313)
Reimbursements - Insurance	(7,111)	(2,951)	(6,904)
Contributions - General	(600,000)	(3,060,872)	(2,230,381)
Asset Adjustments	(3,888,440)	-	(3,600,407)
Fees - Miscellaneous	(818)	(11)	(794)
Rebate - Fuel & Energy	(39,632)	(35,245)	(35,565)
	(4,704,813)	(3,234,032)	(6,044,668)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	4,285	-	-
Depreciation Charge	6,500	-	-
Motor Vehicle Expenses	5,724	-	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Salaries and Wages - Annual Leave	58,207	39,294	41,897
Salaries and Wages - Long Service Leave	12,382	7,982	8,918
Salaries and Wages	629,795	497,834	468,542
Superannuation	81,678	65,915	57,496
Uniforms & Protective Clothing	2,350	1,603	1,850
Workers Compensation	17,198	10,042	9,875
Utilities - Telephone	480	28	-
Service Fees			
Service Fee - Accommodation	871	-	-
Service Fee - Management and Accounting	18,598	-	-
Service Fee - Human Resources	11,543	-	-
Service Fee - Information Technology	17,297	-	-
Other			
Bank Charges	52,899	75,308	44,562
Debt Collection	989	115	960
Doubtful and Bad Debts	2,976	2,043	2,889
Interest on Loans	389,523	268,146	410,081
Interest on Loans	389,523	268,146	410,081
Insurance	358,750	348,301	348,301
Loss on Sale of Assets	42,843	96,249	2,843
Minor Furniture & Equipment (< \$3,000)	3,258	-	-
Purchases - Sundry	3,922	6,083	3,808
Audit Fees	27,295	9,288	26,500
Consultants	40,000	2,168	2,979
Contractor - General	19,668	17,963	18,175
Licenses & Registrations	10,000	-	-
Subscriptions	450	384	450
Total Recurrent Expenditure	2,209,004	1,716,891	1,860,207
Less Recovery			
Administration Allocation	(1,343,573)	(1,210,113)	(1,262,987)
Net Recurrent Income/Expenditure	(3,839,382)	(2,727,254)	(5,447,448)
Non Recurrent Expenditure			
Non-Recurrent Operating Consultants	10,000	8,000	10,000
Albert Terminals	10,000	8,000	10,000
Non Recurrent Projects	10,000	8,000	10,000
Purchases - Furniture & Equipment Purchases - Assets	20,000	-	-
Total Non Recurrent Expenditure	30,000	8,000	10,000
Transfers To Reserves - (Interest on Investments Component)			
Transfer to Reserve (Interest) - Building Construction	10,333	23,846	9,065
Transfer to Reserve (Interest) - EDP	1,863	3,236	479
Transfer to Reserve (Interest) - Forrestfield Industrial Area	1,605	2,054	1,584
Transfer to Reserve (Interest) - HACC	6,552	21,017	11,804
Transfer to Reserve (Interest) - Local Government Elections	4,045	1,009	1,593
Transfer to Reserve (Interest) - LSL	15,078	19,466	10,513

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Transfer to Reserve (Interest) - Waste	8,596	5,165	2,714
Transfer to Reserve (Interest) - Insurance	2,251	3,023	2,222
Transfer to Reserve (Interest) - Revaluation	3,385	4,287	3,339
Transfer to Reserve (Interest) - Nominated Employee Benefits	14,055	10,390	6,952
Transfer to Reserve (Interest) - WARR Transfer to Reserves	535	-	-
Transfer to Reserve (Interest) - Unexpended Capital Works	6,794	6,470	5,201
Transfer to Reserve (Interest) - Asset Enhancement Reserve	856	2,093	1,056
Transfer to Reserve (Interest) - Environment Reserve	342	1,136	1,942
Transfer to Reserve (Interest) - Forrestfield Industrial Area Scheme Stage 1 Reserve	18,978	46,633	8,791

Transfers To / From Reserves Other

Transfer from Reserve - Building Construction	(1,000,000)	-	-
Transfer to Reserve - Building Construction	500,000	200,000	180,375
Transfer from Reserve - EDP - IT Equipment	(310,000)	-	(98,000)
Transfer to Reserve - EDP - IT Equipment	200,000	400,000	500,000
Transfer from Reserve - HACC	-	(500,000)	(554,675)
Transfer from Reserve - Local Government Elections	-	-	(126,000)
Transfer to Reserve - Local Government Elections	-	75,000	201,374
Transfer from Reserve - Long Service Leave	(400,000)	-	(550,000)
Transfer to Reserve - Long Service Leave	300,000	450,000	1,000,000
Transfer from Reserve - Plant and Equipment	-	(29,696)	(29,696)
Transfer from Reserve - Stirk	-	(25,897)	(25,897)
Transfer from Reserve - Waste Management	-	-	(50,000)
Transfer to Reserve - Waste Management	190,000	550,000	551,000
Transfer from Reserves - Revaluation	-	-	(60,000)
Transfer to Reserves - Revaluation	-	-	60,000
Transfer from Reserves - P&E - Light Vehicles	-	(35,033)	(35,033)
Transfer from Reserves - Nominated Employees Entitlement	(800,000)	-	-
Transfer to Reserves - Nominated Employees Entitlement	800,000	600,000	530,000
Transfer to Reserves - Waste Avoidance & Resource Recovery Transfer to Reserves	-	-	26,750
Transfers from Unexpended Capital & Special Funded Works Reserve	(5,167,580)	(3,633,838)	(3,633,838)
Transfer to Unexpended Capital and Special Funded Works Reserve	-	4,853,931	4,481,325
Transfer from reserve - Asset Enhancement Reserve	(70,000)	-	-
Transfer to Reserve - Asset Enhancement Reserve	200,000	854,620	855,186
Transfer from reserve - Environment Reserve	-	-	(60,000)
Transfer to accumulated surplus Environment Reserve	14,000	-	4,625
Transfer to Forrestfield Industrial Area Scheme Stage 1	600,000	3,061,758	1,683,982

Total Reserve Transfers

(4,848,312)	6,970,671	4,918,733
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220 Financial Services

SSL Income

SS Loan 199	(4,277)	(3,948)	(3,948)
SS Loan 207	(2,031)	(1,902)	(1,902)
SS Loan 208	(20,258)	(18,984)	(18,984)
SS Loan 214	(6,221)	(5,889)	(5,889)
SS Loan 215	(4,538)	(4,262)	(4,262)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
SS Loan 217	(3,156)	(2,976)	(2,976)
SS Loan 219	(29,640)	(26,182)	(27,858)
SS Loan 220	(2,181)	(1,929)	(2,051)
Total SSL Income	(72,302)	(66,073)	(67,870)
Net Subsidy (Contribution to General Funds)	(8,729,996)	4,185,345	(586,585)

222 Procurement

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	-	4,591	4,418
Depreciation Charge	-	5,958	6,500
Motor Vehicle Expenses	-	6,696	5,557
Salaries and Wages - Annual Leave	-	13,384	14,601
Salaries and Wages - Long Service Leave	-	2,847	3,106
Salaries and Wages	-	162,319	157,959
Superannuation	-	22,436	21,910
Uniforms & Protective Clothing	-	-	250
Utilities - Telephone	-	587	480
Workers Compensation	-	3,741	3,678

Service Fees

Service Fee - Accommodation	-	878	957
Service Fee - Human Resources	-	8,319	10,924
Service Fee - Information Technology	-	15,218	16,014
Service Fee - Management and Accounting	-	16,424	17,773

Other

Minor Furniture & Equipment (< \$3,000)	-	2,175	3,000
Plant and Equipment (Under \$3,000)	-	244	250
Licenses & Registrations	-	12,300	12,566
	-	278,117	279,943

Non-Recurrent Capital Expenditure

Purchases - Furniture & Equipment Purchases - Assets	-	13,252	24,200
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Non-Recurrent Capital Expenditure

	-	13,252	24,200
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Net Subsidy (Contribution to General Funds)

	-	291,368	304,143
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250 Rates Services

Recurrent Income

ESL Penalty Interest	(16,941)	(19,200)	(16,448)
Contributions - FESA	(40,324.5)	(39,150)	(39,150)
Fees - Miscellaneous	(2,627)	(4,159)	(2,550)
Income - Rates	-	(394)	(8,394)
Fees - Miscellaneous	(367,550)	(19,363)	(254,903)
Fees - Rezoning	-	-	(258)
Sale of Goods	(1,642)	(2,579)	(1,088)
Fees - Zoning Forms	(31,899)	(29,047)	(30,970)
Fees - Legal Fees Collection (Rates, Debtors and Leases)	(178,830)	(172,843)	(261,000)
Sale of Goods	(263)	-	(263)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Interest - Rates Instalment interest	(358,788)	(214,174)	(348,338)
Interest - Rates Penalty Interest	(77,250)	(88,998)	(75,000)
	(1,076,115)	(589,908)	(1,038,362)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	18,708	22,738	21,489
Salaries and Wages - Long Service Leave	3,980	4,379	4,566
Salaries and Wages	214,737	239,584	242,381
Salaries and Wages - Casual & Relief	3,088	-	-
Superannuation	26,512	24,875	25,586
Uniforms & Protective Clothing	750	359	419
Workers Compensation	5,835	6,197	6,094
Service Fees			
Service Fee - Accommodation	3,919	3,994	4,305
Service Fee - Human Resources	18,469	16,551	21,848
Service Fee - Information Technology	43,242	30,568	32,028
Service Fee - Management and Accounting	29,757	32,848	35,546
Other			
Advertising and Promotions	773	300	750
Debt Collection	268,576	259,813	260,753
Minor Furniture & Equipment (< \$3,000)	-	13	13
Postage	21,523	12,356	20,750
Printing and Stationery	34,085	30,942	33,238
Purchases - Sundry	3,296	1,215	3,200
Valuations	119,264	97,593	115,790
Rates Incentives	10,000	11,675	10,000
Total Recurrent Expenditure	826,514	795,999	838,756
Non Recurrent Expenditure			
Non-Recurrent Projects Consultants	-	11,200	11,200
Non Recurrent Projects	-	11,200	11,200
BPay View implementation	-	8,000	8,000
eRates Implementation	-	3,200	3,200
Non Recurrent Projects	-	11,200	11,200
Non Recurrent Expenditure	-	11,200	11,200
Net Subsidy (Contribution to General Funds)	(249,601)	217,291	(188,406)

310 Manager Economic Land & Property Services (Previously Economic Development)

Recurrent Income

Reimbursements - General	-	(103)	-
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Total Recurrent Income

-	(103)	-
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Recurrent Expenditure

Employment Costs

Motor Vehicle Expenses	-	2,187	1,000
Fringe Benefits Tax	5,729	4,742	5,906

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Salaries and Wages	85,142	76,438	83,060
Salaries and Wages - Annual Leave	7,870	7,797	7,678
Salaries and Wages - Long Service Leave	1,674	1,497	1,633
Superannuation	13,487	13,160	13,157
Uniforms & Protective Clothing	250	250	250
Workers Compensation	2,325	1,967	1,934
Service Fees			
Service Fee - Accommodation	871	878	957
Service Fee - Human Resources	5,772	4,116	5,462
Service Fee - Information Technology	17,297	7,609	8,007
Service Fee - Management and Accounting	9,299	8,300	8,887
Other			
Depreciation Charge	4,500	4,125	4,500
Advertising and Promotions	562	-	546
Utilities - Telephone	191	220	185
Projects Salaries and Wages	12,500	13,408	-
Projects Printing and Stationery	12,588	3,092	-
Projects Purchases - Materials	869	877	-
Projects Purchases - Sundry	5,329	3,466	2,000
Projects Advertising and Promotions	6,669	4,682	12,944
Projects Consultants	140,384	74,300	79,939
Projects Contractor - General	3,254	3,282	-
Projects Contribution	-	-	13,000
Total Projects	181,593	103,107	107,883
Strategic Development	109,000	36,012	39,000
Regional Tourism (EMRC)	-	8,704	8,704
Marketing and Promotional Activities	23,241	9,648	8,240
Location Brochure	7,000	6,797	7,000
Remplan	6,939	3,576	6,939
Regional Economic Development (Regional Profiling Tools)- EMRC	-	13,000	13,000
Tourism Development	24,999	25,370	25,000
Regional Integrated Transport Strategy EMRC	10,414	-	-
Total Projects	181,593	103,107	107,883
Total Recurrent Expenditure	336,562	236,393	251,045
Net Subsidy (Contribution to General Funds)	336,562	236,291	251,045

305 Zig Zag Cultural Centre

Recurrent Income

Contributions - General	-	(244)	(244)
Sale of Goods	(100)	(898)	(314)
Fees and Charges	(128,705)	(133,129)	(121,368)
ZZCC Conference and Seminar Rooms Hire - Halls and Building	(25,654)	(24,168)	(24,908)
ZZCC Art Gallery Hire - Halls and Building	(8,656)	(9,408)	(8,400)
ZZCC Centre Sales Fees - Programmes	(887)	(977)	(861)
ZZCC Cafe Facility (Lease) Leases & Licenses	(25,000)	(20,580)	(20,675)
ZZCC Cafe Facility (Lease) Reimbursements - General	(6,299)	(9,888)	(6,116)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
ZZCC Art Gallery Sale of Goods	(16,163)	(19,456)	(15,698)
ZZCC Centre Sales Sale of Goods	(46,046)	(48,653)	(44,710)
Total Fees and Charges	(128,805)	(134,271)	(121,926)
Total Recurrent Income	(128,805)	(134,271)	(121,926)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	12,400	12,650	10,676
Salaries and Wages - Long Service Leave	2,638	2,082	2,271
Salaries and Wages	153,401	148,664	149,417
Salaries and Wages - Casual & Relief	-	9,543	9,281
Superannuation	21,012	20,609	20,800
Uniforms & Protective Clothing	850	526	500
Workers Compensation	3,664	3,156	3,104
Service Fees			
Service Fee - Human Resources	12,582	4,116	5,462
Service Fee - Information Technology	43,242	19,089	20,018
Service Fee - Management and Accounting	20,272	8,300	8,887
Other			
Depreciation - Buildings	116,286	106,708	132,876
Utilities - Telephone	2,350	2,223	2,282
Advertising and Promotions	22,500	23,145	23,046
Goods for Resale	24,000	23,763	23,634
Minor Furniture & Equipment (< \$3,000)	4,000	4,371	4,300
Purchases - Consumables	2,000	2,143	1,982
Purchases - Sundry	4,000	4,172	4,316
Maintenance - Buildings Purchases - Materials	984	1,667	955
Maintenance - Buildings Purchases - Sundry	-	20,837	-
Maintenance - Buildings Utilities - Electricity	26,125	22,815	22,500
Maintenance - Buildings Utilities - Gas	2,763	2,598	2,155
Maintenance - Buildings Contractor - General	51,607	47,937	50,104
Maintenance - Buildings Utilities - Water	3,440	3,194	2,800
Maintenance - Buildings Insurance	5,907	7,155	5,735
Maintenance - Buildings Maintenance	24,959	27,053	23,770
Maintenance - Buildings ESL Charges	2,155	-	2,092
Total Building Occupancy and Maintenance	117,940	133,255	110,111
Zig Zag Cultural Centre	30,292	44,084	35,282
Zig Zag Cafe	10,098	6	-
Zig Zag Cultural Centre	58,162	87,671	74,829
Zig Zag Cafe	19,388	1,494	-
Total Building Occupancy and Maintenance	117,940	133,255	110,111
Total Recurrent Expenditure	563,137	528,515	532,963
Net Subsidy (Contribution to General Funds)	434,332	394,244	411,037

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
396 History Village (previously Museums)			
Recurrent Income			
Reimbursements - General	(1,287.5)	(1,249)	(1,250)
Fees - Miscellaneous	(63,380)	(58,400)	(63,380)
Total Recurrent Income	(64,668)	(59,649)	(64,630)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	5,854	4,492	4,559
Salaries and Wages - Long Service Leave	1,245	889	970
Salaries and Wages	74,136	66,396	76,127
Salaries and Wages - Casual & Relief	2,703	10,638	2,703
Superannuation	7,599	6,304	6,145
Uniforms & Protective Clothing	425	384	425
Workers Compensation	2,000	1,402	1,379
Service Fees			
Service Fee - Human Resources	7,619	4,116	5,462
Service Fee - Management and Accounting	12,275	7,241	7,820
Other			
Depreciation - Buildings	14,005	12,843	18,600
Donations	26,541	25,768	25,768
Advertising and Promotions	554	554	554
Purchases - Sundry	439	130	439
Maintenance - Buildings Purchases - Materials	1,862	1,368	1,055
Maintenance - Buildings Purchases - Sundry	4,886	4,401	3,787
Maintenance - Buildings Contractor - General	15,930	11,433	19,002
Maintenance - Buildings Overheads - Labour	-	-	1,236
Maintenance - Buildings Overheads - Plant	-	-	1,449
Maintenance - Buildings Utilities - Electricity	2,216	2,109	1,635
Maintenance - Buildings Utilities - Water	2,342	1,980	2,706
Maintenance - Buildings Insurance	2,778	2,799	2,697
Maintenance - Buildings Maintenance	6,012	6,654	4,627
Maintenance - Buildings Depreciation Charge	-	-	330
Maintenance - Buildings ESL Charges	370	474	474
Total Building Occupancy and Maintenance	36,396	31,218	38,998
History Village (Museum)	7,566	7,165	7,324
Overflow Cottage (8 Lindsay Street)	2,050	2,173	1,984
Stirk Cottage	800	739	775
History Village (Museum)	20,260	14,010	19,609
Overflow Cottage (8 Lindsay Street)	4,000	6,247	8,803
Stirk Cottage	1,720	883	503
Total Building Occupancy and Maintenance	36,396	31,218	38,998
Total Recurrent Expenditure	191,791	172,375	189,949
Net Subsidy (Contribution to General Funds)	127,124	112,726	125,319

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
397 Kalamunda Performing Arts Centre			
Recurrent Income			
Fees - Miscellaneous	(259)	(275)	(251)
Kalamunda Performing Arts Centre Fees - Miscellaneous	(259)	(275)	(251)
Hire - Equipment	(1,573)	(994)	(1,417)
Kalamunda Performing Arts Centre Hire - Equipment	(1,573)	(994)	(1,417)
Hire - Halls and Building	(45,211)	(37,652)	(43,886)
Agricultural Hall Hire - Halls and Building	(18,851)	(13,673)	(18,299)
Kalamunda Performing Arts Centre Hire - Halls and Building	(26,360)	(23,979)	(25,587)
Fees - Programmes	(27,109)	(36,537)	(25,818)
Kalamunda Performing Arts Centre Fees - Programmes	(27,109)	(36,537)	(25,818)
Reimbursements - General	-	(221)	(110)
Kalamunda Performing Arts Centre Reimbursements - General	-	(221)	(110)
Contributions - General	(29,580)	(27,459)	(31,029)
Reimbursements - General	(26,300)	(23,100)	(26,000)
Hire - Halls and Building	-	(115)	-
	(130,032)	(126,351)	(128,511)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	7,703	7,266	7,570
Salaries and Wages - Long Service Leave	1,639	1,476	1,610
Salaries and Wages	118,210	89,986	101,521
Salaries and Wages - Casual & Relief	9,547	25,593	28,111
Superannuation	13,793	12,591	13,618
Uniforms & Protective Clothing	425	639	425
Workers Compensation	3,231	2,767	2,721
Service Fees			
Service Fee - Human Resources	11,139	4,991	6,555
Service Fee - Information Technology	10,378	9,211	9,608
Service Fee - Management and Accounting	17,947	8,124	8,887
Other			
Minor Furniture & Equipment (< \$3,000)	20,000	28,129	28,250
Purchases - Materials	2,560	2,078	2,000
Purchases - Sundry	11,500	3,743	4,092
Advertising and Promotions	8,955	9,402	8,694
Contractor - General	-	1,662	-
Donations	1,700	-	1,695
Subscriptions	950	1,337	997
Programmes Purchases - Sundry	-	932	2,500
Programmes Consultants	26,754	5,500	4,425
Programmes Contractor - General	-	15,992	16,000
Programmes Maintenance	-	4,350	3,050
Total Programmes	26,754	26,774	25,975
KPAC Programmes	26,754	26,774	25,975
Total Programmes	26,754	26,774	25,975
Depreciation - Buildings	93,169	86,081	96,800

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Depreciation - Furniture and Equipment	2,502	2,294	2,525
Depreciation - Plant and Equipment	859	1,530	1,683
Maintenance - Buildings Salaries and Wages	203	254	197
Maintenance - Buildings Purchases - Materials	6,107	5,734	5,929
Maintenance - Buildings Purchases - Sundry	22,513	19,095	21,789
Maintenance - Buildings Contractor - General	58,426	54,136	56,724
Maintenance - Buildings Utilities - Electricity	9,450	5,901	9,000
Maintenance - Buildings Utilities - Water	11,550	8,991	11,000
Maintenance - Buildings Insurance	6,441	6,176	6,176
Maintenance - Buildings Maintenance	20,574	16,851	19,594
Maintenance - Buildings ESL Charges	2,304	2,025	2,091
Total Occupancy and Maintenance	137,568	119,163	132,500
Kostera Oval Kiosk	300	-	-
Kalamunda Performing Arts	29,515	30,635	28,267
Kalamunda Performing Arts	107,753	88,528	104,233
Total Occupancy and Maintenance	137,568	119,163	132,500
Total Recurrent Expenditure	500,529	444,838	485,837
Net Recurrent Income/Expenditure	370,497	318,487	357,326
Net Subsidy (Contribution to General Funds)	370,497	318,487	357,326

221 Land and Property Services Coordination (Previously Commercial Services)

Recurrent Income

Reimbursements - General	-	(564)	-
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Total Recurrent Income

-	(564)	-
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Recurrent Expenditure

Service Fees

Service Fee - Accommodation	-	5,311	5,740
Service Fee - Human Resources	-	8,319	10,924
Service Fee - Information Technology	-	15,218	16,014
Service Fee - Management and Accounting	-	16,424	17,773

Other

Consultants	25,000	40,750	20,000
Purchases - Sundry	1,092	543	1,060
Consultants	50,000	-	-
POS Strategy	50,000	-	-

Total Recurrent Expenditure

76,092	86,564	71,511
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Net Recurrent Income/Expenditure

76,092	86,000	71,511
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Non Recurrent Income

Profit On Sale Of Asset	-	-	(185,000)
Profit on Sale - 514 Kalamunda Road, High Wycombe Profit On Sale Of Asset	-	-	(185,000)

Total Profit on Land Sales

-	-	(185,000)
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Total Non Recurrent Income

-	-	(185,000)
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Non Recurrent Expenditure			
Loss on Sale of Assets	-	1,675,000	-
Loss on Disposal - Dundas Road Reserve Loss on Sale of Assets	-	1,675,000	-
Land Development Costs	-	2,000	43,782
514 Kalamunda Road High Wycombe	-	-	10,782
2 Cabarita Road	-	-	8,000
Expenditure associated with Land Development	-	2,000	25,000
Loans - Principal Repayments	156,524	148,142	148,142
Total Non-Recurrent Expenses	156,524	1,825,142	191,924
Net Non-recurrent Expenses/Income	156,524	1,825,142	6,924
Net Subsidy (Contribution to General Funds)	232,616	1,911,706	78,435

350 Community Halls and Buildings

Recurrent Income

Liquor Permits	(1,144)	(796)	(1,133)
Reimbursements - General	-	(2,412)	(2,000)
Hire - Halls and Building	(230,263)	(198,707)	(223,556)
Carmel Hall	(1,542)	(1,689)	(1,497)
Cyril Road Hall	(29,410)	(21,977)	(28,553)
Falls Farm	(13,675)	(12,736)	(13,277)
Forrestfield Hall	(15,450)	(9,621)	(15,000)
Gooseberry Hill Hall	(12,668)	(7,793)	(12,299)
Gooseberry Hill Multi-Use Facility	(8,143)	(8,956)	(7,906)
Lesmurdie Hall	(18,581)	(19,098)	(18,040)
Anderson Road Community Centre	(8,305)	(8,759)	(8,063)
Jack Healey Centre	(31,381)	(36,270)	(30,467)
Woodlupine Family & Community Centre	(60,293)	(46,530)	(58,537)
Headingly Road Cottage	(3,655)	(2,969)	(3,549)
Kalamunda Town Square Hall	(10,950)	(9,025)	(10,631)
Jorgenson Pavilion	(13,477)	(10,506)	(13,084)
Stirk Park	(819)	(590)	(795)
Forrestfield Exhibition Room	(1,914)	(1,822)	(1,858)
Pickering Brook Hard Courts	-	(365)	-
Total Recurrent Income	(231,407)	(201,915)	(226,689)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	6,113	6,039	6,008
Salaries and Wages - Long Service Leave	1,300	1,172	1,278
Salaries and Wages	66,134	72,070	64,997
Superannuation	10,476	10,283	10,296
Uniforms & Protective Clothing	250	250	250
Workers Compensation	1,806	1,539	1,513

Service Fees

Service Fee - Accommodation	871	878	957
Service Fee - Human Resources	5,772	4,116	5,462

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	9,299	8,124	8,887
Other			
Maintenance - Buildings Purchases - Materials	12,678	9,832	9,471
Maintenance - Buildings Purchases - Sundry	18,152	17,128	20,220
Maintenance - Buildings Contractor - General	4,283	3,697	7,601
Maintenance - Buildings Utilities - Electricity	37,150	38,486	35,409
Maintenance - Buildings Utilities - Gas	4,632	4,784	3,485
Maintenance - Buildings Utilities - Telephone	-	263	-
Maintenance - Buildings Utilities - Water	14,489	13,505	14,697
Maintenance - Buildings Insurance	14,230	13,816	13,816
Maintenance - Buildings Maintenance	-	-	1,410
Maintenance - Buildings ESL Charges	5,741	8,186	5,124
Total Building Occupancy Costs	111,355	109,699	111,233
Anderson Road Community Centre (Primary School)	4,485	3,913	4,354
Carmel Hall	2,835	1,622	2,753
Cyril Road Hall	4,408	4,847	4,279
Falls Farm	4,100	3,960	3,981
Forrestfield Hall	6,751	3,097	6,555
Gooseberry Hill Hall and CHC	7,016	4,176	6,811
Gooseberry Hill Multi Use Hall	12,066	2,278	11,714
Headingly Road House	1,066	1,980	1,035
Jack Healey Centre (Except Kitchen)	22,342	22,791	21,694
Jorgensen Park Pavilion	4,974	5,251	4,829
Jorgensen Park Cottage	2,972	3,628	2,885
Kalamunda CHC	-	4,516	1,319
Kostera Oval Kiosk	-	260	198
Lesmurdie Hall	5,202	5,513	5,050
Stirk Park Sound Shell	176	111	171
Town Square Hall	3,142	3,258	3,050
Woodlupine Centre	29,820	35,230	28,952
Woodlupine Family Centre	-	180	-
Forrestfield Child Health Clinic	-	3,087	1,603
Total Building Occupancy Costs	111,355	109,699	111,233
Minor Furniture & Equipment (< \$3,000)	6,800	7,603	7,800
Donations to Community Groups	22,000	20,497	20,000
Subscriptions	1,030	773	1,000
Total Recurrent Expenditure	251,855	250,649	247,688
Non Recurrent Expenditure			
Purchases - Furniture & Equipment	7,000	2,718	2,800
Total Non Recurrent Expenditure	7,000	2,718	2,800
Net Subsidy (Contribution to General Funds)	27,448	51,453	23,799



Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Lease and Licences			
Recurrent Income			
Leases & Licences	(119,780)	(113,477)	(112,882)
Communication Towers (Railway Road)	(31,500)	(29,772)	(30,000)
Communication Tower Radio Trans, Lawnbrook Road (Motorola)	(12,474)	(12,802)	(12,229)
Edinburgh Road Community Centre	(886)	(1,748)	(869)
Grove Road Centre (Kala Out of School Care)	(3,511)	(3,442)	(3,442)
Hartfield Country Club	(7,823)	(7,556)	(7,670)
Kalamunda Club	-	(967)	(967)
31 Canning Road (DOME, Old Council, Community)	(5,000)	(4,389)	(4,000)
Maida Vale Reserve Oval	(6,120)	(5,583)	(6,000)
Ollie Worrell Oval	(2,995)	(2,707)	(2,936)
Paxwold (Kanyana)	(187)	(183)	(183)
Pickering Brook Hard Courts	(1,805)	(1,733)	(1,770)
Ray Owen Pavilion	-	(640)	-
Rollerama	(30,465)	(25,417)	(26,136)
Scott Reserve Oval	(9,537)	(9,298)	(9,350)
Woodlupine Family Centre (Lease)	(7,477)	(7,240)	(7,330)
Total Lease and Licences Income	(119,780)	(113,477)	(112,882)
Reimbursements - General	(106,950)	(85,327)	(108,305)
Forrestfield Scout Hall	(309)	(275)	(300)
Scott Reserve Pavilion	(9,649)	(5,963)	(9,950)
Communication Tower Radio Trans, Lawnbrook Road (Motorola)	(9,270)	(7,214)	(9,000)
Edinburgh Road Community Centre	(3,393)	(2,475)	(3,600)
Forrestfield Tennis Club Pavilion	(103)	(56)	(100)
Grove Road Centre (Kala Out of School Care)	(2,942)	(3,544)	(2,856)
Hartfield Hockey Pavilion	(62)	(47)	(60)
Hartfield Park Rugby Pavilion	(9,640)	(2,108)	(4,600)
Hartfield Park Soccer Pavilion	(16,898)	(14,003)	(16,408)
Kalamunda Archery Club	(124)	(98)	(120)
Kalamunda Pistol Club	(771)	(854)	(780)
31 Canning Road (DOME, Old Council, Community)	(5,281)	(7,544)	(8,962)
Kalamunda Tennis Pavilion	-	(529)	(700)
Kalamunda Toy Library	(381)	(554)	(370)
Lapidary Club	(134)	(85)	(130)
Lawnbrook Horse and Pony Pavilion	(1,030)	(912)	(1,000)
Lesmurdie Tennis Pavilion	(113)	(86)	(110)
Maida Vale Tennis Pavilion	(52)	(48)	(50)
Morrison Oval Pavilion	(8,592)	(2,476)	(6,060)
Norm Sadler Pavilion	(9,270)	(7,242)	(9,000)
Pat Moran Pavilion	(5,408)	(4,993)	(5,250)
Paxwold (Kanyana)	(6,862)	(8,322)	(6,662)
Pioneer Park Pavilion	-	(1,145)	(2,847)
Rangeview Tennis Pavilion	-	(85)	(70)
Ray Owen Pavilion	(9,146)	(6,881)	(8,880)
Reid Oval Pavilion	-	(197)	(120)
Rollerama	-	(2,032)	(1,800)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Sanderson Road Centre	-	(21)	(1,220)
Town Square Theatre	(124)	(87)	(120)
Woodlupine Family Centre (Lease)	(3,348)	(2,544)	(3,250)
Kalamunda BMX	(3,384)	(2,307)	(3,285)
SKAMP Hall (School of Kalamunda Area Motor Programme)	(664)	(603)	(645)
Total Reimbursements Income	(106,950)	(85,327)	(108,305)
Total Recurrent Income	(226,730)	(198,804)	(221,187)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	11,421	11,392	11,225
Salaries and Wages - Long Service Leave	2,430	2,189	2,388
Salaries and Wages	123,556	119,230	121,432
Superannuation	17,566	17,034	12,602
Uniforms & Protective Clothing	500	181	500
Utilities - Telephone	371	1	360
Workers Compensation	3,374	2,875	2,827
Service Fees			
Service Fee - Accommodation	2,612	2,651	2,870
Service Fee - Human Resources	10,677	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	17,203	16,424	17,773
Other			
Minor Furniture & Equipment (< \$3,000)	400	-	400
Purchases - Sundry	1,062	249	1,031
Advertising and Promotions	2,122	-	2,060
Consultants	6,180	3,400	6,000
Donations	2,000	1,247	1,251
Legal Expenses	-	30	-
Valuations	3,090	950	3,000
Maintenance - Buildings Purchases - Materials	193	184	184
Maintenance - Buildings Purchases - Sundry	306	88	-
Maintenance - Buildings Contractor - General	-	415	408
Maintenance - Buildings Utilities - Electricity	76,503	58,664	68,920
Maintenance - Buildings Utilities - Gas	4,645	2,984	4,185
Maintenance - Buildings Utilities - Water	29,108	31,440	34,792
Maintenance - Buildings Insurance	47,523	46,101	46,139
Maintenance - Buildings Maintenance	-	397	-
Maintenance - Buildings ESL Charges	12,307	11,728	12,025
Total Building Maintenance	170,585	152,000	166,653
Barton's Mill Chapel at Pickering Brook Heritage Centre	220	207	210
Carmel School (Scouts)	342	324	326
Central Hall (KADS)	1,821	1,656	1,735
31 Canning Road (DOME, Police, Community Centre)	4,987	8,285	8,512
Forrestfield Bowling Club	3,055	3,420	2,910
Edinburgh Road Centre (FIRS)	4,488	3,455	4,574
Forrestfield Rugby Club	12,083	6,405	6,927

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Forrestfield Scout Hall	458	358	436
Forrestfield Tennis Club	624	818	595
Hartfield Country Club	4,260	4,048	4,057
Kalamunda Archery Club	648	612	617
Kalamunda BMX Track	3,837	3,309	3,655
Kalamunda Club	3,115	2,954	2,967
Kalamunda Hockey Club	1,089	1,050	1,038
Kalamunda Lapidary Club	1,344	1,210	1,279
Kalamunda Pistol Club	1,221	1,257	1,192
Kalamunda Rifle Club	142	136	136
Kalamunda Tennis Club	660	1,154	1,329
Lesmurdie Guide Hall	613	437	584
Sanderson Road Centre (Previously Lesmurdie Pre-School)	1,169	1,134	1,153
Lesmurdie Tennis Club	797	747	758
Maida Vale Preschool	991	941	944
Maida Vale Tennis Club	1,099	1,045	1,045
Morrison Oval Pavilion	9,754	6,722	7,051
Norm Sadler Pavilion	11,090	10,092	10,562
Pat Moran Pavilion	9,423	8,759	8,973
Pickering Brook Sports Club	3,406	3,244	3,244
Pioneer Park Pavilion	-	2,677	3,679
Rangeview Tennis Club	1,234	1,249	1,280
Ray Owen Pavilion	11,307	9,577	10,769
Reid Oval Change Rooms	360	342	342
Reid Oval Pavilion	1,586	1,705	1,631
Rollerama	2,910	3,971	4,571
Scott Reserve Pavilion	14,996	11,649	14,853
SKAMP Hall	1,225	1,226	1,072
Toy Library	1,026	901	977
Vintage Car Club	2,408	2,261	2,294
Vintage Car Club - House	976	930	930
Walliston Pony Club	1,935	1,814	1,842
Grove Road Centre (Previously Walliston Pre-School)	3,046	2,705	2,900
Paxwold Site	7,188	6,846	6,846
Forrestfield Soccer Club	20,467	16,362	19,493
Woodlupine Family Centre	6,949	6,148	6,618
Phone Tower - Vodafone, Telstra, Optus	283	269	269
Radio Trans - Motorola	9,521	7,180	9,068
Small Radio Tower	432	411	411
Total Building Maintenance	170,585	152,000	166,653
Total Recurrent Expenditure	392,446	353,389	379,310
Net Recurrent Income/Expenditure	165,716	154,585	158,123
Non-Recurrent Operating Expenditure			
Non Recurrent Projects Purchases - Sundry	5,000	1,218	5,000
Non Recurrent Projects	5,000	1,218	5,000
Sub Metres	3,000	-	2,600

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Keys	2,000	1,218	2,400
Total Non-Recurrent Projects	5,000	1,218	5,000
Total Non-Recurrent Operating	5,000	1,218	5,000
Net Subsidy (Contribution to General Funds)	170,716	155,803	163,123

381 Disability Services

Recurrent Expenditure

Other

Advertising and Promotions	1,126	25	1,093
Programmes Purchases - Materials	-	268	-
Programmes Purchases - Sundry	15,330	250	15,330
Programmes Advertising and Promotions	1,500	904	1,500
Programmes Consultants	1,550	-	1,550
Programmes Contractor - General	1,620	1,620	1,620
	20,000	3,042	20,000
Access Projects	20,000	3,042	20,000
Total Programmes	20,000	3,042	20,000
Total Recurrent Expenditure	21,126	3,066	21,093
Net Subsidy (Contribution to General Funds)	21,126	3,066	21,093

385 Kalamunda Home and Community Care Services

Recurrent Income

Contributions - General	(65,064)	(65,064)	(65,064)
Reimbursements - General	(23,902)	(23,106)	(14,468)
Fees - Programmes	(50,000)	(67,893)	(70,950)
Interest - Bank	(276)	(262)	(268)
Total	(139,242)	(156,326)	(150,750)
Meals / Daily Activity (Non-HACC) Fees and Charges	(50,000)	(68,090)	(70,950)
CVS Funding	(65,340)	(65,326)	(65,332)
Brokerage	(23,902)	(22,909)	(14,468)
Total Fees - Programmes	(139,242)	(156,326)	(150,750)
Fees - Programmes	-	(28)	-
Fees - Community Care	(259,915)	(287,133)	(294,079)
Total Programmes	(259,915)	(287,161)	(294,079)
Centre Based Day Care - HACC Fees (NO GST)	(30,387)	(40,507)	(42,877)
In Home Social Support - HACC Fees (NO GST)	(23,578)	(23,362)	(24,890)
Transport CBDC - Fees (NO GST)	(15,370)	(25,172)	(26,880)
Respite Care - HACC Fees (NO GST)	(4,102)	(3,772)	(4,102)
Transport - HACC Fees (NO GST)	(31,794)	(34,218)	(32,494)
Home Maintenance - HACC Fees (NO GST)	(43,272)	(43,048)	(45,208)
Domestic Assistance - HACC Fees (NO GST)	(100,880)	(104,932)	(105,880)
Personal Care Fees - HACC Fees (NO GST)	(10,036)	(11,016)	(10,932)
Other Food Services (Meal Preparation at Home) - HACC Fees (NO GST)	(496)	(1,106)	(816)
Total Programmes	(259,915)	(287,133)	(294,079)
Government Grants - State Operating	(2,595,236)	(2,896,999)	(2,877,000)
Centre Based Day Care HACC Grant	(705,978)	(908,855)	(908,854)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
In Home Social Support HACC Grant	(306,950)	(309,174)	(309,174)
Respite Care (for Carers) HACC Grant	(84,412)	(83,164)	(83,164)
Counselling Support Info + Advocacy HACC Grant	(108,733)	(108,989)	(108,989)
Transport HACC Grant	(295,548)	(332,713)	(332,713)
Home Maintenance	(320,434)	(326,734)	(326,734)
Domestic Assistance HACC Grant	(440,868)	(458,847)	(458,847)
Personal Care HACC Grant	(154,575)	(156,982)	(156,982)
Transport CBDC HACC Grant	(163,126)	(175,483)	(175,484)
Other Food Services	(14,612)	(16,059)	(16,059)
Total Government Grants Recurrent	(2,595,236)	(2,876,999)	(2,877,000)
Total Recurrent Income	(2,994,393)	(3,320,486)	(3,321,829)

Recurrent Expenditure

Employment Costs

Salaries and Wages	-	44,414	-
Superannuation	-	5,710	-
Uniforms & Protective Clothing	-	365	-
Utilities - Telephone	-	196	-

Other

Purchases - Consumables	-	45	-
Purchases - Sundry	-	501	-
Maintenance - Buildings Contractor - General	-	3,292	-
Maintenance - Buildings Maintenance	-	810	-
Maintenance - Buildings Purchases - Materials	-	750	-
Maintenance - Buildings Utilities - Electricity	-	1,186	-

Total Occupancy and Maintenance

Peter Anderton Lodge	-	1,186	-
Peter Anderton Lodge	-	4,852	-

Total Occupancy and Maintenance

Utilities - Telephone	-	227	-
Programmes Training	7,279	41	7,067
Programmes Fringe Benefits Tax	6,915	7,684	7,129
Programmes Salaries and Wages - Annual Leave	147,299	156,404	156,343
Programmes Salaries and Wages - Long Service Leave	31,351	30,488	33,260
Programmes Salaries and Wages	1,821,291	1,922,263	2,028,287
Programmes Superannuation	215,164	229,789	239,653
Programmes Travel	68,506	75,194	75,054
Programmes Uniforms & Protective Clothing	9,855	5,422	9,125
Programmes Workers Compensation	47,257	47,211	46,432
Programmes Printing and Stationery	4,135	2,638	4,015
Programmes Purchases - Materials	20,000	15,709	31,856
Programmes Purchases - Sundry	20,000	17,298	27,718
Programmes Service Fee - Management and Accounting	41,845	81,766	88,598
Programmes Service Fee - Human Resources	25,972	24,607	32,445
Programmes Service Fee - Information Technology	38,918	34,306	36,032
Programmes Advertising and Promotions	-	-	549
Programmes Audit Fees	3,830	2,941	3,718

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Programmes Contractor - General	75,024	80,845	86,914
Programmes Overheads - Plant	39,997	44,690	49,389
Programmes Utilities - Telephone	11,000	10,390	11,421
Programmes Insurance	2,388	969	2,318
Programmes Depreciation - Buildings	13,791	14,260	15,231
Programmes Depreciation - Furniture and Equipment	6,575	6,798	10,302
Programmes Depreciation - Plant and Equipment	24,383	43,902	46,632
Programmes Service Fee - Accommodation	112,190	102,219	116,371
Programmes Subscriptions	5,377	5,424	5,220
Total Programmes	2,800,342	2,963,260	3,171,079
Centre Based Day Care - HACC	790,605	974,327	1,049,585
In Home Social Support - HACC	225,025	216,840	241,013
Respite Care (for Carers) - HACC	45,156	47,285	47,422
Counselling, Support, Information & Advocacy - HACC	118,778	109,387	115,645
Transport - HACC	250,994	270,835	293,279
Home Maintenance - HACC	396,048	358,523	388,182
Domestic Assistance - HACC	729,437	689,398	720,125
Personal Care - HACC	104,952	120,522	123,993
Transport - CBDC	131,788	169,255	186,137
Other Food Services	7,559	6,888	5,698
Total Programmes	2,800,342	2,963,260	3,171,079
Projects Salaries and Wages - Annual Leave	4,709	4,191	4,572
Projects Salaries and Wages - Long Service Leave	987	7,023	7,023
Projects Salaries and Wages	49,426	41,554	43,413
Projects Superannuation	5,288	4,852	5,134
Projects Uniforms & Protective Clothing	145	146	145
Projects Workers Compensation	1,153	1,136	1,119
Projects Fuel and Oil	3,200	2,427	3,200
Projects Purchases - Consumables	54,263	45,428	56,777
Projects Purchases - Materials	19,000	25,817	27,160
Projects Purchases - Sundry	351	1,094	1,003
Projects Advertising and Promotions	-	954	-
Projects Contractor - General	-	390	-
Projects Utilities - Telephone	128	107	124
Projects Service Fee - Accommodation	592	1,078	1,080
Total Projects	139,242	136,196	150,750
Meals (Non-HACC)	50,000	67,836	70,950
CVS Expenditure	65,979	63,608	66,813
Brokerage Expenditure	23,263	4,753	12,987
Total Projects	139,242	136,196	150,750
Total Recurrent Expenditure	2,939,584	3,175,065	3,321,829
Net Recurrent Income/Expenditure	(54,809)	(145,421)	(0)
Non-Recurrent Expenditure			
Non Recurrent Projects Purchases - Sundry	-	-	6,614
Building Construction	-	10,763	24,024

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
HACC Landscaping	-	1,817	14,895
HACC Replacement Shed	-	2,309	2,309
New internal door - Peter Anderton Building	-	4,820	4,820
Peter Anderton Building - New Blinds	-	1,817	2,000
Total Building Construction	-	10,763	24,024
HACC - Building Renewal Asset Management Program	-	7,356	7,356
Peter Anderton Building - Replacement of Ceiling	-	7,356	7,356
Total Building Renewals	-	7,356	7,356
Total Non-Recurrent Expenditure	-	21,526	54,662
Net Subsidy (Contribution to General Funds)	(54,809)	(123,895)	54,662

387 Meals on Wheels

Recurrent Income

Fees - Community Care	(391)	(358)	(380)
Government Grants - State Operating	(9,812)	(13,174)	(13,174)
Fees - Community Care	(54,140)	(53,832)	(53,200)
Total Recurrent Income	(64,343)	(67,364)	(66,754)

Recurrent Expenditure

Employment Costs

Travel	8,652	7,455	8,400
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Service Fees

Service Fee - Management and Accounting	9,299	8,300	8,887
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Other

Purchases - Consumables	53,230	55,004	56,100
Purchases - Sundry	1,500	961	2,000

Total Recurrent Expenditure	72,681	71,720	75,387
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Net Recurrent Income/Expenditure	8,338	4,356	8,633
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Net Subsidy (Contribution to General Funds)	8,338	4,356	8,633
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388 CACP Packages (Community Care)

Recurrent Income

Government Grants - State Operating	(239,027)	(258,726)	(251,784)
Fees - Programmes	(58,469)	(56,329)	(51,300)

Total Recurrent Income	(297,496)	(315,055)	(303,084)
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Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	13,453	11,973	13,061
Salaries and Wages - Long Service Leave	2,861	2,547	2,778
Salaries and Wages	168,632	139,634	163,720
Superannuation	18,944	14,861	18,392
Travel	19,485	18,745	18,917
Uniforms & Protective Clothing	375	-	375
Workers Compensation	4,535	2,933	2,622

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Service Fees			
Service Fee - Accommodation	5,000	3,266	4,000
Service Fee - Human Resources	3,463	2,802	3,660
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	5,579	5,475	5,954
Other			
Purchases - Sundry	44,134	3,757	59,898
Contractor - General	1,751	224	1,700
Net Recurrent Income/Expenditure	296,861	213,824	303,084
Net Subsidy (Contribution to General Funds)	(635)	(101,231)	-

302 Community Development

Recurrent Expenditure

Salaries and Wages - Annual Leave	20,486	17,380	19,912
Salaries and Wages - Long Service Leave	4,358	3,883	4,236
Salaries and Wages	221,623	219,617	215,416
Superannuation	31,638	30,768	30,783
Uniforms & Protective Clothing	500	576	500
Utilities - Telephone	480	630	590
Utilities - Telephone	575	636	558
Workers Compensation	6,053	5,101	5,017
Service Fees			
Service Fee - Accommodation	7,402	4,433	4,783
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	18,598	16,424	17,773
Other			
Purchases - Sundry	1,096	454	1,064
Donations	-	6,636	6,556
Total Recurrent Expenditure	341,649	330,074	334,126
Net Recurrent Income/Expenditure	341,649	330,074	334,126
Net Subsidy (Contribution to General Funds)	341,649	330,074	334,126

303 Community Services Coordination (Previously Community Development Coordination)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	3,486	3,866	3,594
Motor Vehicle Expenses	4,817	3,197	4,677
Depreciation Charge	5,000	4,583	5,000
Salaries and Wages - Annual Leave	8,503	6,782	8,465
Salaries and Wages - Long Service Leave	1,809	1,651	1,801
Salaries and Wages	91,992	91,494	91,580
Superannuation	9,547	9,481	9,504
Uniforms & Protective Clothing	250	204	250
Utilities - Telephone	480	380	480
Workers Compensation	2,512	2,169	2,133

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Service Fees			
Service Fee - Accommodation	9,144	9,321	10,045
Service Fee - Human Resources	5,772	12,435	16,386
Service Fee - Information Technology	8,649	22,826	24,021
Service Fee - Management and Accounting	9,299	24,724	26,660
Other			
Purchases - Sundry	2,388	2,186	2,318
Projects Donations	-	20,000	25,000
Total Projects	-	20,000	25,000
Forrestfield Information Referral Services (FIRS)	-	20,000	25,000
Total Recurrent Expenses	163,648	215,299	231,914
Net Subsidy (Contribution to General Funds)	163,648	215,299	231,914

320 Youth Services

Recurrent Income

Government Grants - State Operating	(1,000)	(1,000)	(1,000)
Total Fees and Charges	(1,000)	(1,000)	(1,000)
Total Recurrent Income	(1,000)	(1,000)	(1,000)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	13,407	12,863	11,104
Salaries and Wages - Long Service Leave	2,852	2,165	2,362
Salaries and Wages	145,042	129,485	136,127
Superannuation	20,201	18,812	16,683
Uniforms & Protective Clothing	250	251	250
Workers Compensation	3,961	2,845	2,798

Service Fees

Service Fee - Accommodation	871	878	957
Service Fee - Human Resources	12,698	4,116	5,462
Service Fee - Information Technology	17,297	7,609	8,007
Service Fee - Management and Accounting	20,458	8,124	8,887

Other

Maintenance - Buildings Purchases - Sundry	1,900	-	-
Maintenance - Buildings Utilities - Electricity	2,200	-	-
Maintenance - Buildings Utilities - Water	510	-	-
Maintenance - Buildings Insurance	400	-	-
Maintenance - Buildings ESL Charges	2,250	-	-

Total Building Occupancy Costs

Kalamunda Child Health Clinic	4,460	-	-
Forrestfield Child Health Clinic	2,800	-	-

Total Building Occupancy Costs

Total Building Occupancy Costs	7,260	-	-
Advertising and Promotions	3,376	3,324	3,278
Donations	3,376	2,958	3,278
Utilities - Telephone	-	18	-
Programmes Purchases - Materials	-	-	552

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Programmes Purchases - Sundry	33,786	27,430	28,947
Programmes Advertising and Promotions	-	17	1,340
Programmes Contractor - General	17,796	18,206	18,621
Programmes Equipment Hire and Lease	-	-	911
Total Programmes	51,582	45,652	50,371
General Programming	39,460	33,984	38,311
School Holiday Programming	2,122	1,668	2,060
Constable Care Child Safety Foundation	10,000	10,000	10,000
Total Programmes	51,582	45,652	50,371
Total Recurrent Expenditure	302,631	239,099	249,564
Net Recurrent Income/Expenditure	301,631	238,099	248,564
Non-Recurrent Operating Expenditure			
Non-Recurrent Projects Utilities - Telephone	-	504	486
Non-Recurrent Projects Donations	26,000	20,500	20,514
Non-Recurrent Projects	26,000	21,004	21,000
Chaplaincy Program - Schools located in the Hills	10,250	15,500	15,500
Chaplaincy Program - Schools located in the Foothills	10,250	5,000	5,000
Child Health Centre Donations (High Wycombe CHC - Not Shire Owned)	5,500	504	500
Non-Recurrent Projects	26,000	21,004	21,000
Net Non-Recurrent Income/Expenses	26,000	21,004	21,000
Net Subsidy (Contribution to General Funds)	327,631	259,103	269,564

325 Men's Shed

Recurrent Income

Reimbursements - General	(35)	(9)	(53)
Total Recurrent Income	(35)	(9)	(53)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	-	2,642	3,039
Salaries and Wages - Long Service Leave	-	593	647
Salaries and Wages	-	49,891	45,881
Salaries and Wages - Casual & Relief	-	677	700
Superannuation	-	7,524	7,108
Uniforms & Protective Clothing	-	130	175
Workers Compensation	-	779	766

Service Fees

Service Fee - Human Resources	-	2,539	3,332
Service Fee - Management and Accounting	-	4,945	5,421

Other

Purchases - Sundry	553	-	537
Advertising and Promotions	-	381	-
Donations	4,000	-	-
Utilities - Telephone	-	272	609
Maintenance - Buildings Purchases - Sundry	466	68	463

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Maintenance - Buildings Contractor - General	403	-	391
Maintenance - Buildings Utilities - Water	59	34	53
Maintenance - Buildings ESL Charges	108	297	105
Maintenance - Buildings Insurance	388	15	375
Total Building Occupancy Costs	1,424	414	1,387
Men's Shed (previous location Lesmurdie Scout Hall)	1,424	414	1,387
Total Building Occupancy Costs	1,424	414	1,387
Total Recurrent Expenditure	5,977	70,788	69,602
Net Recurrent Income/Expenditure	5,942	70,779	69,549
Net Subsidy (Contribution to General Funds)	5,942	70,779	69,549

380 Senior Citizen Services

Recurrent Income

Contributions - General	-	(24)	(24)
Government Grants - State Operating	(6,500)	(16,500)	(6,500)
Fees - Podiatry	(58,429)	(62,192)	(56,727)
Total Recurrent Income	(64,929)	(78,716)	(63,251)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	6,689	6,738	6,574
Salaries and Wages - Long Service Leave	1,423	1,282	1,398
Salaries and Wages	72,363	72,183	71,119
Superannuation	12,253	12,028	12,042
Motor Vehicle Expenses	13,254	9,428	12,868
Uniforms & Protective Clothing	250	93	250
Workers Compensation	1,976	1,689	1,942

Service Fees

Service Fee - Accommodation	2,369	1,089	969
Service Fee - Human Resources	5,772	4,116	5,462
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	9,299	8,124	8,887

Other

Advertising and Promotions	3,940	558	3,825
Contractor - Podiatrist	60,777	56,222	59,007
Depreciation - Furniture and Equipment	525	482	456
Depreciation - Buildings	31,868	29,289	27,000
Printing and Stationery	415	390	403
Purchases - Consumables	6,500	2,556	6,500
Utilities - Telephone	-	50	-
Programmes	3,000	-	3,000
Presentation of education and information sessions	3,000	-	3,000

Total Programmes

Total Programmes	3,000	-	3,000
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Total Recurrent Expenditure

Total Recurrent Expenditure	241,322	213,924	229,709
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Net Recurrent Income/Expenditure

Net Recurrent Income/Expenditure	176,393	135,209	166,458
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Net Subsidy (Contribution to General Funds)

Net Subsidy (Contribution to General Funds)	176,393	135,209	166,458
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
350 Recreation Services			
Recurrent Income			
Government Grants - Lotterywest Operating	-	(15,000)	(15,000)
Government Grants - State Operating	(90,000)	(110,000)	(90,000)
	(90,000)	(125,000)	(105,000)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	1,276	1,926	1,315
Motor Vehicle Expenses	571	1,354	554
Depreciation Charge	10,400	9,533	10,400
Salaries and Wages - Annual Leave	21,749	9,993	20,689
Salaries and Wages - Long Service Leave	4,627	4,034	4,401
Salaries and Wages	235,284	207,347	207,686
Superannuation	26,394	24,619	25,131
Uniforms & Protective Clothing	875	1,178	950
Utilities - Telephone	-	355	480
Workers Compensation	6,426	5,316	6,113
Service Fees			
Service Fee - Accommodation	4,572	4,656	5,023
Service Fee - Human Resources	17,892	12,435	16,386
Service Fee - Information Technology	43,242	22,826	24,021
Service Fee - Management and Accounting	28,827	20,486	22,216
Other			
Advertising and Promotions	5,000	4,894	5,000
Subscriptions	656	605	637
Donations	40,000	33,893	36,000
Purchases - Sundry	800	1,053	1,000
Projects Purchases - Sundry	8,800	5,400	8,800
Projects Contractor - General	-	1,342	-
Projects Donations	90,000	115,744	94,792
Total Projects	98,800	122,485	103,592
Walking Program	300	257	300
Club Volunteer Development	5,000	3,683	5,000
Bike Event	3,500	2,802	3,500
Kids Sport Program - DSR Grant Funded	90,000	115,744	94,792
Total Projects	98,800	122,485	103,592
Utilities - Telephone	257	207	250
Total Recurrent Expenditure	547,648	489,194	491,844
Net Recurrent Income/Expenditure	457,648	364,194	386,844
Non Recurrent Expenditure			
Non-Recurrent Projects Purchases – Sundry	-	3,835	-
Non-Recurrent Projects Advertising and Promotions	-	842	-
Non-Recurrent Projects Consultants	47,734	28,185	68,300
Total Non Recurrent Jobs	47,734	32,862	68,300
Pioneer Park Master Plan	-	3,300	3,300

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Trails Loop Design	10,000	15,000	15,000
Stirk Park Redevelopment Master Plan	37,734	14,562	50,000
Total Non Recurrent Jobs	47,734	32,862	68,300
Loans - Principal Repayment	195,106	183,731	183,730
Total Non Recurrent Expenditure	242,840	216,593	252,030
Net Subsidy (Contribution to General Funds)	700,488	580,787	638,874

331 Ray Owen Sports Centre

Recurrent Income

Fees and Charges	(9,189)	(11,678)	(8,922)
Ray Owen Stadium Fees - Programmes	(702)	(1,026)	(682)
Ray Owen Stadium Hire - Halls and Building	(8,487)	(10,652)	(8,240)
Total Fees and Charges	(9,189)	(11,678)	(8,922)
Reimbursements - General	(63,654)	(52,362)	(61,800)
Total Recurrent Income	(72,843)	(64,039)	(70,722)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	1,600	397	1,649
Motor Vehicle Expenses	1,850	132	1,796
Depreciation Charge	800	733	800
Salaries and Wages - Annual Leave	3,429	3,076	3,356
Salaries and Wages - Long Service Leave	730	655	714
Salaries and Wages	37,099	19,752	32,302
Superannuation	4,298	1,382	2,697
Uniforms & Protective Clothing	178	-	178
Utilities - Telephone	-	33	48
Workers Compensation	1,013	859	845

Service Fees

Service Fee - Accommodation	653	672	718
Service Fee - Human Resources	3,024	2,102	2,731
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	4,873	4,062	4,443

Other

Advertising and Promotions	2,000	1,983	2,060
Purchases - Consumables	500	530	530
Maintenance	500	548	551
Utilities - Telephone	933	987	906
Projects Salaries and Wages	1,512	1,540	1,512
Ray Owen Programmes	1,512	1,540	1,512
Depreciation - Buildings	157,868	144,873	160,460
Maintenance - Buildings Salaries and Wages	-	109	-
Maintenance - Buildings Purchases - Materials	5,900	351	5,728
Maintenance - Buildings Purchases - Sundry	37,366	33,955	36,278
Maintenance - Buildings Contractor - General	100,855	117,586	97,917
Maintenance - Buildings Utilities - Electricity	37,974	39,533	39,975

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Maintenance - Buildings Utilities - Gas	882	696	840
Maintenance - Buildings Utilities - Water	5,618	1,855	5,350
Maintenance - Buildings Insurance	11,296	10,966	10,967
Maintenance - Buildings Maintenance	11,576	14,320	11,025
Maintenance - Buildings ESL Charges	3,720	3,498	3,612
Total Occupancy and Maintenance Costs	215,187	222,868	211,692
Ray Owen Sports Stadium	59,490	68,119	79,458
Ray Owen Sports Stadium	155,697	154,749	132,234
Total Occupancy and Maintenance Costs	215,187	222,868	211,692
Total Recurrent Expenditure	446,696	414,793	437,995
Net Recurrent Income/Expenditure	373,853	350,753	367,273
Net Subsidy (Contribution to General Funds)	373,853	350,753	367,273

334 Foothills Netball Centre

Recurrent Income

Fees - Miscellaneous	-	(35)	-
Hire - Halls and Building	(14,997)	(17,949)	(14,560)
Total Recurrent Income	(14,997)	(17,984)	(14,560)

Recurrent Expenditure

Other

Depreciation - Buildings	19,582	17,967	19,000
Maintenance - Buildings Salaries and Wages	-	156	-
Maintenance - Buildings Purchases - Materials	-	320	-
Maintenance - Buildings Purchases - Sundry	681	3,130	661
Maintenance - Buildings Contractor - General	1,963	11,578	1,906
Maintenance - Buildings Utilities - Electricity	1,984	1,623	1,890
Maintenance - Buildings Utilities - Water	1,264	1,016	252
Maintenance - Buildings Insurance	2,151	1,177	2,088
Maintenance - Buildings Maintenance	13,145	-	12,519
Maintenance - Buildings ESL Charges	955	886	927
Total Occupancy and Maintenance Costs	22,143	19,885	20,243
Maida Vale Netball Building	7,035	6,890	5,746
Maida Vale Netball Building	15,108	12,995	14,497
Total Occupancy and Maintenance Costs	22,143	19,885	20,243
Total Recurrent Expenses	41,725	37,852	39,243
Net Recurrent Income/Expenses	26,728	19,868	24,683
Net Subsidy (Contribution to General Funds)	26,728	19,868	24,683

335 Hartfield Park Recreation Centre

Recurrent Income

Fees - Crèche	(8,634)	(9,160)	(8,383)
Fees - Gym	(122,816)	(110,799)	(119,239)
Fees - Programmes	(214,559)	(200,006)	(204,426)
Hire - Equipment	(1,733)	(1,736)	(1,683)
Hire - Halls and Building	(103,218)	(100,715)	(100,212)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Sale of Goods	(14,622)	(13,317)	(19,050)
Sale of Goods	(5,317)	(3,560)	(8,075)
Total Recurrent Income	(470,899)	(439,291)	(461,068)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	40,170	36,271	36,904
Salaries and Wages - Long Service Leave	8,545	7,197	7,851
Salaries and Wages	445,801	435,167	423,578
Salaries and Wages - Casual & Relief	41,833	40,793	44,937
Fringe Benefits Tax	1,455	397	1,500
Depreciation Charge	7,600	6,967	7,600
Superannuation	53,244	67,371	66,395
Uniforms & Protective Clothing	2,972	1,999	2,715
Utilities - Telephone	-	65	96
Workers Compensation	12,149	9,694	9,533
Service Fees			
Service Fee - Human Resources	45,980	27,059	35,667
Service Fee - Information Technology	77,836	45,786	48,042
Service Fee - Management and Accounting	74,081	53,686	58,029
Other			
Depreciation - Buildings	86,245	79,493	87,000
Goods for Resale	12,669	8,711	12,300
Plant and Equipment (Under \$3,000)	4,436	5,530	4,307
Printing and Stationery	1,623	2,001	1,576
Purchases - Consumables	4,371	2,354	4,244
Purchases - Materials	2,484	1,894	2,412
Purchases - Sundry	1,093	891	1,061
Advertising and Promotions	14,269	12,769	13,853
Equipment Hire and Lease	47,943	48,114	46,547
Contribution	3,278	4,074	3,183
Donations to Community Groups	-	150	-
Information Technology Expenses	4,719	2,727	4,494
Subscriptions	2,864	2,273	2,781
Utilities - Telephone	2,994	3,140	2,907
Maintenance - Buildings Purchases - Materials	-	541	-
Maintenance - Buildings Salaries and Wages	-	464	-
Maintenance - Buildings Purchases - Sundry	-	32,884	-
Maintenance - Buildings Contractor - General	133,067	94,055	129,191
Maintenance - Buildings Overheads - Plant	2,500	-	2,500
Maintenance - Buildings Utilities - Electricity	41,980	41,555	37,000
Maintenance - Buildings Utilities - Gas	3,528	2,037	3,360
Maintenance - Buildings Utilities - Water	4,200	2,438	4,000
Maintenance - Buildings Insurance	7,003	6,799	6,799
Maintenance - Buildings Maintenance	23,078	26,007	21,979
Maintenance - Buildings Depreciation Charge	2,735	-	2,735
Maintenance - Buildings ESL Charges	3,824	3,536	3,713

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Building Occupancy and Maintenance Costs	221,915	210,316	211,277
Hartfield Park Recreation Centre	81,422	69,920	75,605
Hartfield Park Recreation Centre	140,493	140,396	135,672
Total Building Occupancy and Maintenance Costs	221,915	210,316	211,277
Maintenance	5,250	4,917	5,000
Motor Vehicle Expenses	3,220	2,560	1,640
Programmes Salaries and Wages	139,245	139,254	138,445
Programmes Superannuation	8,369	8,147	8,369
Programmes Purchases - Sundry	22,190	22,868	21,440
Total Programmes	169,804	170,268	168,254
HPRC Programmes	8,369	8,147	8,369
Group Fitness Instructors	79,220	79,435	79,220
LLLS Instructors	29,870	29,642	29,870
HPRC Lifestyle Instructors	12,360	12,579	12,360
PT	5,380	4,747	6,180
Junior Programmes	12,415	12,025	10,815
Fitness Australia	773	664	773
Music Fees	6,312	8,787	6,012
Les Mills	13,918	13,152	13,718
LLLS License	1,187	1,091	937
Total Programmes	169,804	170,268	168,254
Total Recurrent Expenditure	1,400,843	1,294,634	1,315,683
Net Recurrent Income/Expenditure	929,944	855,343	854,615
Non-Recurrent Expenditure			
Purchases - Minor Plant	13,000	-	-
Total Non-Recurrent Expenditure	13,000	-	-
Net Subsidy (Contribution to General Funds)	942,944	855,343	854,615

340 High Wycombe Recreation Centre

Recurrent Income

Fees - Crèche	(1,639)	(1,029)	(1,591)
Fees - Gym	(4,635)	(4,823)	(4,500)
Fees - Programmes	(18,608)	(19,448)	(18,066)
Hire - Equipment	-	(31)	-
Hire - Halls and Building	(35,618)	(46,256)	(34,248)
Sale of Goods	(1,898)	(1,584)	(1,808)
Sale of Goods	(519)	(320)	(494)

Total Recurrent Income

(62,917) (73,491) (60,707)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	1,455	397	1,500
Depreciation Charge	1,600	1,467	1,600
Salaries and Wages - Annual Leave	15,383	13,764	15,015
Salaries and Wages - Long Service Leave	3,272	2,928	3,194

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Salaries and Wages	166,421	130,496	137,440
Salaries and Wages - Casual & Relief	17,129	10,806	13,770
Superannuation	19,260	6,965	6,802
Uniforms & Protective Clothing	975	682	883
Utilities - Telephone	-	49	96
Workers Compensation	4,545	3,846	3,782
Service Fees			
Service Fee - Human Resources	16,330	12,435	16,386
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	26,310	24,547	26,660
Other			
Advertising and Promotions	8,742	6,227	8,487
Goods for Resale	1,487	1,518	1,800
Information Technology Expenses	2,051	(1,086)	1,953
Plant and Equipment (Under \$3,000)	3,090	2,545	3,000
Depreciation - Buildings	41,243	37,887	40,000
Maintenance - Buildings Purchases - Materials	15,627	409	-
Maintenance - Buildings Purchases - Sundry	-	14,092	15,172
Maintenance - Buildings Contractor - General	36,853	35,081	35,780
Maintenance - Buildings Utilities - Electricity	22,533	18,311	21,460
Maintenance - Buildings Utilities - Water	4,497	3,718	4,283
Maintenance - Buildings Insurance	3,075	2,662	2,985
Maintenance - Buildings Maintenance	7,484	14,185	7,128
Maintenance - Buildings ESL Charges	1,858	1,876	1,804
Total Building Occupancy and Maintenance Costs	91,927	90,333	88,612
High Wycombe Recreation Centre	31,963	33,488	30,532
High Wycombe Recreation Centre	59,964	56,845	58,080
Total Building Occupancy and Maintenance Costs	91,927	90,333	88,612
Maintenance	3,584	2,083	3,413
Motor Vehicle Expenses	1,680	1,598	1,631
Printing and Stationery	607	589	589
Purchases - Consumables	2,186	1,685	2,122
Purchases - Materials	2,496	1,618	2,423
Purchases - Sundry	1,639	1,222	1,591
Utilities - Telephone	2,364	2,714	2,101
Programmes Salaries and Wages	24,130	21,515	24,130
Programmes Purchases - Sundry	1,854	1,229	1,391
Total Programmes	25,984	22,743	25,521
Fitness Australia HWRC	773	664	773
Group Fitness Instructors HWRC	19,057	17,880	19,057
Music Fees HWRC	1,081	565	618
HWRC Junior Programs Instructor	5,073	3,635	5,073
Total Programmes	25,984	22,743	25,521
Total Recurrent Expenditure	479,057	395,278	426,385
Net Recurrent Income/Expenditure	416,140	321,787	365,678
Net Subsidy (Contribution to General Funds)	416,140	321,787	365,678

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
355 Reserve Hire			
Recurrent Income			
Contributions - General	(38,191)	(33,890)	(37,079)
Hire - Reserves	(57,534)	(76,710)	(56,908)
Sport Reserve - Hartfield Park	(22,712)	(39,648)	(22,050)
Sport Reserve - Maida Vale	(12,977)	(15,010)	(12,599)
Sport Reserve - Scott	(8,651)	(10,309)	(8,399)
Sport Reserve - Pioneer Park	-	-	(1,050)
Sport Reserve - Kostera Oval	-	(21)	-
Sport Reserve - Fleming	(4,542)	(1,442)	(4,410)
Sport Reserve - Ray Owen	(8,652)	(9,682)	(8,400)
Sport Reserve - General	-	(46)	-
Neighbourhood Level Reserve - Bill Shaw	-	(553)	-
Reimbursements - General	(22,118)	(24,688)	(21,474)
Sport Reserve - Hartfield Park	(12,253)	(13,266)	(11,897)
Sport Reserve - Maida Vale	(2,440)	(4,525)	(2,369)
Sport Reserve - Scott	(1,273)	(1,898)	(1,236)
Sport Reserve - Kostera Oval	(4,243)	(3,257)	(4,119)
Sport Reserve - Fleming	(1,061)	(1,046)	(1,030)
Sport Reserve - Ray Owen	(848)	(695)	(823)
Total Reserve Hire Charges and Reimbursements	(79,652)	(101,397)	(78,382)
Total Recurrent Income	(117,843)	(135,287)	(115,461)
Recurrent Expenditure			
Service Fees			
Service Fee - Human Resources	5,772	2,452	3,277
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	9,299	4,945	5,332
Other			
Donations to Community Groups	38,191	33,890	37,079
Consultants	12,360	-	12,000
Maintenance - Buildings Salaries and Wages	-	129	-
Maintenance - Buildings Purchases - Sundry	10,000	14,480	10,000
Maintenance - Buildings Consultants	-	-	6,000
Maintenance - Buildings Contractor - General	75,539	52,009	63,630
Maintenance - Buildings Utilities - Electricity	31,065	25,083	29,586
Maintenance - Buildings Utilities - Water	551	-	525
Maintenance - Buildings Maintenance	-	93	-
Total Building Occupancy and Maintenance Costs	117,155	91,795	109,741
Reserve Lighting Poles and Lights	31,616	29,440	30,111
Reserve Lighting Poles and Lights	85,539	62,355	79,630
Total Building Occupancy and Maintenance Costs	117,155	91,795	109,741
Total Recurrent Expenditure	191,426	140,690	175,436
Net Recurrent Income/Expenditure	73,583	5,403	59,975
Net Subsidy (Contribution to General Funds)	73,583	5,403	59,975

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
360 Kalamunda Water Park			
Recurrent Income			
Leases & Licenses	-	(8,855)	-
Kalamunda Water Park (Prev. Swimming Pool)Leases & Licenses	-	(8,855)	-
Total Recurrent Income	-	(8,855)	-
Recurrent Expenditure			
Depreciation - Buildings	78,508	72,037	75,000
Plant and Equipment (Under \$3,000)	3,500	-	-
Contractor - General	250,000	116,624	250,000
Equipment Hire and Lease	-	10,567	10,567
Maintenance - Buildings Purchases - Materials	-	582	-
Maintenance - Buildings Purchases - Sundry	5,305	3,788	5,150
Maintenance - Buildings Contractor - General	12,856	17,676	12,482
Maintenance - Buildings Insurance	4,553	4,459	4,420
Maintenance - Buildings Maintenance	16,623	15,306	15,831
Maintenance - Buildings ESL Charges	-	246	-
Total Occupancy and Maintenance Costs	39,337	42,058	37,883
Kalamunda Water Park (Previously Kalamunda Swimming Pool)	4,553	5,865	4,420
Kalamunda Water Park	34,784	36,193	33,463
Total Occupancy and Maintenance Costs	39,337	42,058	37,883
Total Recurrent Expenditure	371,345	241,286	373,450
Net Recurrent Income/Expenditure	371,345	232,431	373,450
Non Recurrent Expenditure			
Replacement - Minor Plant	10,000	-	-
Total Non Recurrent Expenditure	10,000	-	-
Net Subsidy (Contribution to General Funds)	381,345	232,431	373,450

LIBRARY SERVICES

390 Library Services - Coordination

Recurrent Income

Government Grants - State Operating	(1,782)	(1,800)	(1,500)
Fees - Lost Books	(2,811)	(1,961)	(2,729)
Fees - Damaged Books	(736)	(690)	(715)
Overdue Fees	(3,442)	(6,923)	(3,342)

Total Recurrent Income

(8,771) (11,374) (8,286)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	2,624	2,482	2,705
Motor Vehicle Expenses	3,709	5,117	3,601
Depreciation Charge	6,000	5,500	6,000
Salaries and Wages - Annual Leave	10,048	6,686	9,876
Salaries and Wages - Long Service Leave	2,138	1,926	2,101
Salaries and Wages	108,705	100,578	102,572

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Superannuation	14,072	13,723	13,830
Uniforms & Protective Clothing	375	274	375
Workers Compensation	2,969	2,530	2,488
Service Fees			
Service Fee - Human Resources	8,657	7,443	9,832
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	13,948	14,834	15,996
Other			
Advertising and Promotions	1,345	1,462	1,500
Depreciation - Furniture and Equipment	909	834	528
Debt Collection	546	107	530
Doubtful and Bad Debts	7,430	3,384	7,214
Licenses & Registrations	15,645	13,779	13,830
Maintenance	1,600	-	95
Minor Furniture & Equipment (< \$3,000)	1,000	1,152	1,000
Purchases - Books	3,645	4,021	3,539
Purchases - Sundry	268	347	260
Subscriptions	13,533	10,798	13,139
Utilities - Telephone	772	389	750
Total Recurrent Expenditure	228,587	204,975	219,768
Net Recurrent Income/Expenditure	219,816	193,601	211,482
Net Subsidy (Contribution to General Funds)	219,816	193,601	211,482

391 Kalamunda Library Service

Recurrent Income

Sale of Goods	(183)	(56)	(174)
Fees - Miscellaneous	(6,518)	(6,711)	(6,328)
Fees - Photocopying	(4,158)	(3,105)	(4,037)

Total Recurrent Income

(10,859) (9,872) (10,539)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	2,624	2,482	2,705
Motor Vehicle Expenses	3,709	3,430	3,601
Depreciation Charge	6,000	5,500	6,000
Salaries and Wages - Annual Leave	41,423	45,296	40,048
Salaries and Wages - Long Service Leave	8,812	7,809	8,519
Salaries and Wages	465,464	457,445	455,521
Salaries and Wages - Casual & Relief	75,262	46,771	48,088
Superannuation	65,841	64,876	61,198
Uniforms & Protective Clothing	2,150	1,783	2,150
Workers Compensation	13,345	11,152	10,967

Service Fees

Service Fee - Human Resources	46,404	40,107	52,927
Service Fee - Information Technology	112,430	99,180	104,091
Service Fee - Management and Accounting	74,763	79,470	86,110

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Other			
Advertising and Promotions	869	251	1,038
Depreciation - Buildings	40,548	37,644	38,000
Goods for Resale	169	61	164
Lost and Damaged Books	4,004	3,831	3,887
Minor Furniture & Equipment (< \$3,000)	8,800	8,438	8,800
Maintenance - Buildings Salaries and Wages	1,448	-	1,406
Maintenance - Buildings Purchases - Materials	825	253	801
Maintenance - Buildings Purchases - Sundry	22,347	14,002	21,696
Maintenance - Buildings Contractor - General	57,093	36,283	55,430
Maintenance - Buildings Utilities - Electricity	28,864	27,735	27,490
Maintenance - Buildings Utilities - Water	5,500	3,329	6,879
Maintenance - Buildings Insurance	1,527	1,483	1,483
Maintenance - Buildings Maintenance	13,767	8,916	13,111
Maintenance - Buildings ESL Charges	837	-	813
Total Building Occupancy Maintenance	132,208	91,999	129,109
Kalamunda Library	36,728	40,254	39,665
Kalamunda Library	95,480	51,746	89,444
Total Building Occupancy Maintenance	132,208	91,999	129,109
Photocopying	338	250	328
Printing and Stationery	7,180	4,562	6,000
Purchases - Books	9,355	7,439	8,083
Purchases - Sundry	3,507	2,957	3,405
Subscriptions	9,852	6,250	10,536
Utilities - Telephone	2,425	2,160	2,354
Projects Salaries and Wages	-	355	-
Projects Printing and Stationery	-	162	-
Projects Purchases - Materials	-	4,249	-
Projects Purchases - Sundry	10,500	4,468	10,815
Total Projects	10,500	9,234	10,815
New Initiatives	1,000	780	976
Children's Book Week	4,400	4,265	4,313
School Holiday Programmes	1,600	1,602	1,622
Better Beginnings	300	304	318
Kalamunda Stories Writing Competition	3,200	2,284	3,586
Total Projects	10,500	9,234	10,815
Total Recurrent Expenditure	1,147,982	1,040,376	1,104,444
Net Recurrent Income/Expenditure	1,137,123	1,030,504	1,093,905
Non Recurrent Expenditure			
Purchases - Furniture & Equipment Purchases - Assets	-	5,880	6,000
Total Non Recurrent Expenditure	-	5,880	6,000
Net Subsidy (Contribution to General Funds)	1,137,123	1,036,384	1,099,905

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
392 Forrestdfield Library Service			
Recurrent Income			
Fees - Miscellaneous	(5,163)	(6,331)	(5,013)
Fees - Photocopying	(1,788)	(2,090)	(1,736)
Sale of Goods	(56)	(50)	(53)
	(7,007)	(8,472)	(6,802)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	20,497	23,776	20,706
Salaries and Wages - Long Service Leave	4,360	4,038	4,405
Salaries and Wages	227,703	233,773	240,693
Salaries and Wages - Casual & Relief	29,218	19,886	17,546
Superannuation	31,989	33,921	32,647
Uniforms & Protective Clothing	1,000	945	1,000
Workers Compensation	6,485	5,712	5,617
Service Fees			
Service Fee - Human Resources	22,278	15,237	20,100
Service Fee - Information Technology	60,539	38,177	40,035
Service Fee - Management and Accounting	35,894	30,199	32,702
Other			
Advertising and Promotions	536	593	617
Depreciation - Buildings	22,358	20,529	23,376
Goods for Resale	57	21	55
Lost and Damaged Books	1,946	1,814	1,889
Minor Furniture & Equipment (< \$3,000)	4,600	4,498	4,600
Maintenance - Buildings Salaries and Wages	-	147	-
Maintenance - Buildings Purchases - Materials	-	42	-
Maintenance - Buildings Purchases - Sundry	-	108	-
Maintenance - Buildings Contractor - General	29,627	26,320	28,764
Maintenance - Buildings Utilities - Electricity	18,635	16,693	16,107
Maintenance - Buildings Utilities - Water	1,458	1,496	1,389
Maintenance - Buildings Insurance	2,211	2,147	2,147
Maintenance - Buildings Maintenance	2,225	5,215	2,119
Maintenance - Buildings ESL Charges	281	153	273
Total Building Occupancy and Maintenance	54,437	52,323	50,799
Forrestdfield Library	22,585	20,794	19,916
Forrestdfield Library	31,852	31,529	30,883
Total Building Occupancy and Maintenance	54,437	52,323	50,799
Photocopying	270	119	131
Printing and Stationery	3,900	3,947	3,856
Purchases - Books	5,878	6,251	5,707
Purchases - Sundry	2,125	1,853	2,063
Subscriptions	3,602	3,286	3,497
Utilities - Telephone	1,207	1,468	1,172
Projects Purchases - Materials	-	532	-
Projects Purchases - Sundry	2,565	2,076	2,663
Total Projects	2,565	2,607	2,663

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
New Initiatives	765	729	743
Children's Book Week	200	262	265
School Holiday Programmes	1,300	1,354	1,358
Better Beginnings	300	263	297
Total Projects	2,565	2,607	2,663
Total Recurrent Expenditure	543,444	504,972	515,876
Net Recurrent Income/Expenditure	536,437	496,499	509,074
Net Subsidy (Contribution to General Funds)	536,437	496,499	509,074

393 High Wycombe Library Service

Recurrent Income

Fees - Miscellaneous	(3,219)	(4,663)	(3,125)
Fees - Photocopying	(1,126)	(1,318)	(1,093)
Sale of Goods	(61)	(24)	(58)
Total Recurrent Income	(4,406)	(6,005)	(4,276)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	16,485	14,911	16,202
Salaries and Wages - Long Service Leave	3,507	3,160	3,447
Salaries and Wages	180,182	189,016	183,817
Salaries and Wages - Casual & Relief	33,263	19,892	18,694
Superannuation	27,672	26,431	27,048
Uniforms & Protective Clothing	925	610	925
Workers Compensation	5,360	4,534	4,459

Service Fees

Service Fee - Human Resources	18,238	14,274	18,844
Service Fee - Information Technology	43,242	38,177	40,035
Service Fee - Management and Accounting	29,385	28,256	30,658

Other

Advertising and Promotions	400	454	470
Minor Furniture & Equipment (< \$3,000)	2,550	2,473	2,550
Depreciation - Buildings	16,501	15,131	17,160
Goods for Resale	57	-	55
Lost and Damaged Books	1,720	1,741	1,670
Maintenance - Buildings Purchases - Materials	31	56	30
Maintenance - Buildings Purchases - Sundry	8,035	6,938	7,801
Maintenance - Buildings Contractor - General	25,456	19,141	24,715
Maintenance - Buildings Utilities - Electricity	10,500	10,926	10,000
Maintenance - Buildings Utilities - Water	448	192	427
Maintenance - Buildings Insurance	1,817	1,409	1,764
Maintenance - Buildings Maintenance	2,154	5,713	2,051
Maintenance - Buildings ESL Charges	338	292	328
Total Building Occupancy and Maintenance	48,779	44,666	47,116

High Wycombe Library	13,103	15,425	12,519
High Wycombe Library	35,676	29,241	34,597

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Building Occupancy and Maintenance	48,779	44,666	47,116
Photocopying	135	130	131
Printing and Stationery	2,785	2,672	2,704
Purchases - Books	4,470	3,629	4,340
Purchases - Sundry	900	907	966
Subscriptions	2,000	2,020	1,999
Utilities - Telephone	1,242	1,364	1,206
Projects Purchases - Materials	-	4,758	4,000
Projects Purchases - Sundry	6,000	906	1,953
Projects Contractor - General	-	175	-
Total Projects	6,000	5,839	5,953
New Initiatives	600	562	622
Children's Book Week	400	396	424
School Holiday Programmes	1,400	1,384	1,379
Better Beginnings	3,600	3,496	3,528
Total Projects	6,000	5,839	5,953
Total Recurrent Expenditure	445,798	420,289	430,449
Net Recurrent Income/Expenditure	441,392	414,284	426,173
Net Subsidy (Contribution to General Funds)	441,392	414,284	426,173

394 Lesmurdie Library Service

Recurrent Income

Reimbursements - General	(2,727)	(2,558)	(2,648)
Fees - Miscellaneous	(388)	(665)	(377)
Fees - Photocopying	(603)	(554)	(585)
Sale of Goods	(61)	(25)	(58)
Government Grants - State Operating	-	(545)	-

Total Recurrent Income

(3,779) (4,346) (3,668)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	8,780	9,214	8,522
Salaries and Wages - Long Service Leave	1,868	1,662	1,813
Salaries and Wages	97,125	98,045	104,942
Salaries and Wages - Casual & Relief	20,827	10,726	10,982
Superannuation	11,022	14,223	10,931
Uniforms & Protective Clothing	600	790	600
Workers Compensation	2,901	2,502	2,877

Service Fees

Service Fee - Human Resources	10,216	4,904	6,500
Service Fee - Information Technology	43,242	45,786	48,042
Service Fee - Management and Accounting	16,459	9,713	10,575

Other

Advertising and Promotions	300	220	328
Goods for Resale	56	-	54
Lost and Damaged Books	624	195	606

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Minor Furniture & Equipment (< \$3,000)	1,500	1,475	1,500
Maintenance - Buildings Purchases - Sundry	60	55	58
Maintenance - Buildings Insurance	310	273	301
Total Building Occupancy Costs	370	327	359
Lesmurdie Library (not shire owned)	370	327	359
Total Building Occupancy Costs	370	327	359
Printing and Stationery	2,000	2,073	2,082
Purchases - Books	3,200	3,338	3,356
Purchases - Sundry	500	471	594
Contribution	11,736	10,880	14,968
Subscriptions	2,109	1,825	2,048
Utilities - Telephone	522	668	507
Projects Purchases - Materials	-	742	330
Projects Purchases - Sundry	2,440	1,616	2,110
Total Projects	2,440	2,358	2,440
New Initiatives	318	304	318
Children's Book Week	318	287	318
School Holiday Programmes	1,486	1,478	1,486
Better Beginnings	318	289	318
Total Projects	2,440	2,358	2,440
Total Recurrent Expenditure	238,397	221,394	234,626
Net Recurrent Income/Expenditure	234,618	217,048	230,958
Net Subsidy (Contribution to General Funds)	234,618	217,048	230,958

ASSET SERVICES

401 Office of the Director Asset Services (Previously Infrastructure Services)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	-	557	-
Salaries and Wages - Annual Leave	25,385	20,408	24,671
Salaries and Wages - Long Service Leave	4,661	4,150	4,527
Salaries and Wages	246,034	233,898	229,311
Superannuation	38,325	36,300	32,398
Uniforms & Protective Clothing	530	309	530
Workers Compensation	6,473	5,451	5,361
Utilities - Telephone	-	400	-

Service Fees

Service Fee - Accommodation	7,646	7,551	7,905
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	18,598	16,424	17,773

Other

Purchases - Sundry	1,000	80	1,250
Consultants	10,600	17,749	20,000
Subscriptions	558	260	250
Utilities - Telephone	200	174	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Recurrent Expenditure	388,850	367,247	370,914
Net Subsidy (Contribution to General Funds)	388,850	367,247	370,914

425 Engineering Works (Overheads)

Recurrent Expenditure

Employment Costs

Depreciation Charge	10,500	9,625	10,500
Motor Vehicle Expense	-	820	-
Motor Vehicle Expense	12,360	11,765	12,000
Salaries and Wages - Annual Leave	77,681	80,409	72,260
Salaries and Wages - Long Service Leave	16,525	14,091	15,372
Utilities - Telephone	-	869	-
Salaries and Wages	68,514	128,998	140,938
Superannuation	90,304	81,190	86,623
Uniforms & Protective Clothing	11,115	9,397	10,390
Utilities - Telephone	1,000	749	1,818
Workers Compensation	22,951	18,512	18,204

Service Fees

Service Fee - Human Resources	86,574	92,211	121,749
Service Fee - Information Technology	17,297	7,609	8,007
Service Fee - Management and Accounting	139,483	182,958	198,080

Other

Overheads - Labour	-	-	461
Overheads - Labour	63,026	92,163	61,190
Equipment Hire and Lease	20,600	18,639	20,000

Total Recurrent Expenditure	637,930	750,005	777,592
Net Subsidy (Contribution to General Funds)	637,930	750,005	777,592

455 Parks and Reserves Overheads

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	122,818	136,913	121,636
Salaries and Wages - Long Service Leave	26,127	23,719	25,875
Salaries and Wages	124,162	127,315	114,739
Superannuation	161,876	160,523	160,395
Uniforms & Protective Clothing	17,400	14,161	17,400
Salaries and Wages	-	271	-
Overheads - Labour	-	279	-
Utilities - Telephone	480	613	480
Workers Compensation	36,287	31,162	30,643

Service Fees

Service Fee - Management and Accounting	223,173	174,834	189,105
Service Fee - Human Resources	138,518	88,183	116,233
Service Fee - Information Technology	8,649	-	-

Other

Overheads - Labour	32,136	63,108	31,200
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Plant and Equipment (Under \$3,000)	-	1,157	990
Purchases - Materials	-	7,488	12,036
Utilities - Telephone	-	1,533	1,574
Total Recurrent Expenditure	891,626	831,260	822,306
Net Subsidy (Contribution to General Funds)	891,626	831,260	822,306

Public Works Overheads (Labour component)

Total Labour Overheads (425, 455)	1,529,556	1,581,265	1,599,898
Overhead Recoupment's			
Overheads - Labour	(1,529,556)	(2,483,558)	(1,599,898)
Net Overhead Recoupment	-	(902,293)	-

409 Manager Asset Delivery

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	15,553	-	-
Salaries and Wages - Long Service Leave	2,695	-	-
Salaries and Wages	134,218	-	-
Superannuation	21,717	-	-
Uniforms & Protective Clothing	250	-	-
Workers Compensation	3,744	-	-

Service Fees

Service Fee - Accommodation	1,912	-	-
Service Fee - Human Resources	5,772	-	-
Service Fee - Information Technology	8,649	-	-
Service Fee - Management and Accounting	9,299	-	-

Total Recurrent Expenditure

203,809 - -

Less Recovery

Administration Allocation	(203,808)	-	-
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Net Subsidy (Contribution to General Funds)

1 - -

410 Project Delivery

Recurrent Income

Reimbursements - General	(128,839)	(33,100)	(47,600)
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Total Recurrent Income

(128,839) **(33,100)** **(47,600)**

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	14,364	7,913	14,808
Motor Vehicle Expenses	12,305	6,792	11,947
Depreciation Charge	22,000	20,167	22,000
Salaries and Wages - Annual Leave	22,485	44,829	32,641
Salaries and Wages - Long Service Leave	4,784	5,919	6,457
Salaries and Wages	259,936	347,413	334,745
Superannuation	25,244	38,411	37,857
Uniforms & Protective Clothing	1,590	997	2,120

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Utilities - Telephone	960	2,775	1,920
Workers Compensation	6,644	7,776	7,647
Service Fees			
Service Fee - Accommodation	5,737	7,558	7,905
Service Fee - Human Resources	23,086	8,319	10,924
Service Fee - Information Technology	25,946	15,217	16,014
Service Fee - Management and Accounting	37,196	16,424	17,773
Service Fee - Project Management	101,904	-	-
Other			
Plant and Equipment (Under \$3,000)	4,000	3,606	4,125
Advertising and Promotions	1,030	736	1,000
Subscriptions	1,000	-	258
Overheads - Labour	-	10,072	932
Utilities - Telephone	-	59	-
Total Recurrent Expenditure	570,211	544,982	531,073
Net Recurrent Income/Expenditure	441,372	511,882	483,473
Non recurrent Expenditure			
Non-recurrent Projects Salaries and Wages	128,839	28,879	47,600
Non-recurrent Projects Consultants	100,000	-	-
Non recurrent Projects	228,839	28,879	47,600
Cell 9 Project Management	128,839	33,100	47,600
Ray Owen Power Supply Design	25,000	-	-
Alternative Water Supply Study - Ray Owen and Kostera Oval	75,000	-	-
Non recurrent Projects	228,839	28,879	47,600
Total Expenditure	670,211	540,761	531,073
Less Recovery			
Administration Allocation	(670,211)	(492,909)	(531,073)
Net Subsidy (Contribution to General Funds)	-	47,853	-

412 Design and Development

Recurrent Income

Employment Costs

Fringe Benefits Tax	5,369	3,497	5,535
Motor Vehicle Expenses	12,564	6,249	12,198
Depreciation Charge	11,600	10,633	11,600
Salaries and Wages - Annual Leave	49,762	40,569	43,561
Salaries and Wages - Long Service Leave	10,586	8,495	9,267
Salaries and Wages	538,331	524,761	493,284
Superannuation	64,612	57,820	57,592
Uniforms & Protective Clothing	3,885	2,356	3,635
Utilities - Telephone	480	206	480
Workers Compensation	14,702	12,179	11,977
Service Fees			
Service Fee - Accommodation	7,649	7,551	7,905
Service Fee - Human Resources	40,401	24,870	32,772

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Service Fee - Information Technology	43,242	45,786	48,042
Service Fee - Management and Accounting	65,092	49,271	53,319
Service Fee - Project Management	101,904	-	-
Other			
Minor Furniture & Equipment (< \$3,000)	-	721	-
Purchases - Consumables	2,000	1,074	2,000
Consultants	35,000	18,931	42,727
Licenses & Registrations	18,540	14,799	20,500
Utilities - Telephone	1,311	846	1,273
Maintenance	11,000	9,702	18,593
Total Recurrent Expenditure	1,038,030	840,316	876,260
Non Recurrent Expenditure			
Purchases - Minor Plant	8,500	-	-
Replacement - Minor Plant	90,000	-	-
Total Non Recurrent Expenditure	98,500	-	-
Net Subsidy (Contribution to General Funds)	1,136,530	840,316	876,260

411 Asset Management and Forward Planning

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	10,688	7,593	11,019
Motor Vehicle Expenses	15,739	16,630	15,281
Depreciation Charge	4,000	3,667	4,000
Salaries and Wages - Annual Leave	39,307	39,339	38,027
Salaries and Wages - Long Service Leave	8,362	7,415	8,089
Salaries and Wages	431,446	301,846	349,593
Superannuation	53,117	39,998	44,525
Uniforms & Protective Clothing	3,065	1,767	3,340
Workers Compensation	11,614	9,742	9,581

Service Fees

Service Fee - Accommodation	22,946	22,673	23,716
Service Fee - Human Resources	34,630	24,870	32,772
Service Fee - Information Technology	34,594	45,786	48,042
Service Fee - Management and Accounting	55,793	49,271	53,319

Other

Plant and Equipment (Under \$3,000)	1,545	2,718	1,500
Purchases - Books	3,605	2,972	3,500
Consultants	-	4,660	-
Utilities - Telephone	2,600	2,377	2,300
Maintenance	525	-	500
Asset Management Consultants	150,000	60,641	135,340
Asset Management Subscriptions	3,605	2,894	3,500
Purchases - Consumables	1,591	366	1,545

Total Recurrent Expenditure

888,772	647,224	789,489
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Non-Recurrent Expenditure			
Purchases - Furniture & Equipment	-	4,253	3,700
Non-Recurrent Projects Consultants	40,000	-	-
Total Non-Recurrent Jobs	40,000	4,253	3,700
Shire of Kalamunda Bike Plan	40,000	-	-
Total Non Recurrent Projects	40,000	-	-
Total Non-Recurrent Expenditure	40,000	4,253	3,700
Net Subsidy (Contribution to General Funds)	928,772	651,477	793,189

417 Development Engineering

Recurrent Income

Fees - Miscellaneous	(5,150)	(570)	(5,000)
Fees - Inspection	(44,844)	(37,842)	(44,400)
Total Recurrent Income	(49,994)	(38,412)	(49,400)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	2,910	4,009	3,000
Motor Vehicle Expenses	2,575	3,835	2,500
Salaries and Wages - Annual Leave	7,260	5,160	4,995
Salaries and Wages - Long Service Leave	1,545	620	1,062
Salaries and Wages	78,545	50,830	46,500
Superannuation	8,152	6,056	5,608
Uniforms & Protective Clothing	250	-	4,450
Workers Compensation	2,145	-	-

Other

Printing and Stationery	4,500	964	(7,200)
Subscriptions	800	-	5,000

Service Fees

Service Fee - Accommodation	7,649	897	1,900
Service Fee - Human Resources	5,772	1,091	2,100
Service Fee - Information Technology	8,649	1,702	3,200
Service Fee - Management and Accounting	9,299	1,751	(4,000)

Total Recurrent Expenditure

	140,051	76,915	69,115
Net Subsidy (Contribution to General Funds)	90,057	38,503	19,715

413 Operations Management

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	-	287	-
Salaries and Wages - Annual Leave	20,016	27,404	14,324
Salaries and Wages - Long Service Leave	4,258	2,793	3,047
Salaries and Wages	216,536	153,386	154,960
Superannuation	22,472	16,334	16,082
Uniforms & Protective Clothing	990	440	555
Workers Compensation	5,914	3,670	3,608

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Utilities - Telephone	480	401	480
Other			
Purchases - Sundry	515	636	500
Plant and Equipment (Under \$3,000)	1,010	981	981
Utilities - Telephone	891	986	865
Service Fees			
Service Fee - Accommodation	7,649	7,565	7,905
Service Fee - Human Resources	11,543	4,116	5,462
Service Fee - Information Technology	43,242	7,609	8,007
Service Fee - Management and Accounting	18,598	8,124	8,887
Service Fee - Depot Operations	530,566	625,030	753,039
Total Recurrent Expenditure	884,680	859,759	978,702
Less Recovery			
Service Fee - Operations Management	(884,680)	(838,245)	(978,702)
Net Subsidy (Contribution to General Funds)	-	21,514	-

414 Engineering Works Supervision

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	4,914	3,659	5,066
Motor Vehicle Expenses	6,088	5,489	5,911
Depreciation Charge	7,000	6,417	7,000
Salaries and Wages - Annual Leave	26,227	28,565	19,515
Salaries and Wages - Long Service Leave	5,579	3,805	4,151
Salaries and Wages	289,978	242,511	229,120
Superannuation	33,399	28,462	25,795
Overheads - Labour	23,369	6,000	22,688
Uniforms & Protective Clothing	2,100	1,363	1,665
Workers Compensation	7,749	5,000	4,916
Utilities - Telephone	480	1,328	1,980

Other

Plant and Equipment (Under \$3,000)	960	-	-
Purchases - Sundry	960	-	-
Utilities - Telephone	400	459	-

Service Fees

Service Fee - Accommodation	11,473	11,340	11,858
Service Fee - Human Resources	23,086	4,116	5,462
Service Fee - Information Technology	25,946	22,826	24,021
Service Fee - Management and Accounting	37,196	8,124	8,887
Service Fee - Operations Management	265,404	251,474	293,611
Allocation Recovery	100,532	73,936	79,661

Total Recurrent Expenditure

Total Recurrent Expenditure	872,840	704,872	751,307
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Net Subsidy (Contribution to General Funds)

Net Subsidy (Contribution to General Funds)	872,840	704,872	751,307
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
449 Parks and Reserves Coordination			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	9,158	8,838	9,441
Motor Vehicle Expenses	11,017	7,946	10,696
Depreciation Charge	5,750	5,271	5,750
Salaries and Wages - Annual Leave	23,105	38,818	20,114
Salaries and Wages - Long Service Leave	4,915	3,922	4,279
Salaries and Wages	262,458	226,066	227,600
Superannuation	31,940	24,399	26,468
Uniforms & Protective Clothing	2,580	588	1,665
Workers Compensation	6,827	5,464	5,374
Overheads - Labour	-	1,769	-
Utilities - Telephone	960	1,512	960
Utilities - Telephone	2,651	117	1,000
Other			
Projects Contractor - General	22,000	15,610	-
Annual Arborist Tree Inspections	22,000	15,610	22,000
Service Fees			
Service Fee - Accommodation	15,297	15,122	15,810
Service Fee - Human Resources	19,623	4,116	5,462
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	31,616	8,300	8,887
Service Fee - Operations Management	176,936	167,649	195,740
Allocation Recovery	335,105	246,454	265,537
Total Recurrent Expenses	979,235	797,179	820,797
Net Subsidy (Contribution to General Funds)			
Overheads - Technical Services, Engineering Works Supervision and Parks Coordination			
	979,235	797,179	820,797
Total Public Works Overheads (Contract) 410, 411, 412, 414, 449	3,917,377	3,041,697	3,241,552
Overhead Recoupments			
Administration Allocation	(3,917,377)	(2,128,335)	(3,280,785)
	-	913,362	(39,233)
415 Engineering Works (Maintenance)			
Recurrent Income			
Reimbursements - Insurance	-	(26,209)	-
Total Recurrent Income	-	(26,209)	-
Recurrent Expenditure			
Other			
Depreciation - Drains	241,969	222,022	252,585
Depreciation - Footpaths	309,425	283,764	312,555
Depreciation - Other Infrastructure	350,750	322,830	353,081
Depreciation - Parks Developments	1,373	-	1,373
Depreciation - Plant and Equipment	27,284	48,602	53,072
Depreciation - Roads	3,882,661	3,563,475	3,914,911

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Plant and Equipment (Under \$3,000)	531	688	506
Maintenance - Bus Shelter Salaries and Wages	781	1,061	744
Maintenance - Bus Shelter Purchases - Sundry	9,761	846	9,296
Maintenance - Bus Shelter Contractor - General	25,004	1,141	23,813
Maintenance - Bus Shelter Overheads - Labour	545	583	519
Maintenance - Bus Shelter Overheads - Plant	-	1,008	-
Maintenance - Bus Shelter Maintenance	18,900	140	18,000
Maintenance - Bus Shelter Depreciation Charge	278	295	265
Total Maintenance - Bus Shelter	55,269	5,074	52,637
Bus Shelter Maintenance	55,269	5,074	52,637
Total Maintenance - Bus Shelter	55,269	5,074	52,637
Maintenance - Car Parks Salaries and Wages	6,695	107	6,376
Maintenance - Car Parks Purchases - Materials	1,130	-	1,076
Maintenance - Car Parks Purchases - Sundry	4,345	15,387	4,138
Maintenance - Car Parks Contractor - General	72,750	37,096	55,000
Maintenance - Car Parks Overheads - Labour	3,413	102	3,250
Maintenance - Car Parks Overheads - Plant	4,109	-	3,913
Maintenance - Car Parks Equipment Hire and Lease	3,123	-	2,974
Maintenance - Car Parks Maintenance	6,615	51,160	6,300
Total Maintenance - Car Parks	102,180	103,852	83,027
CARPARK MAINTENANCE	102,180	103,852	83,027
Total Maintenance - Car Parks	102,180	103,852	83,027
Maintenance	34,035	23,530	32,414
Maintenance - Drains Salaries and Wages	241,739	210,701	230,228
Maintenance - Drains Fuel and Oil	290	1,218	276
Maintenance - Drains Purchases - Materials	52,785	60,250	70,271
Maintenance - Drains Purchases - Sundry	187,588	235,875	208,655
Maintenance - Drains Advertising and Promotions	-	584	-
Maintenance - Drains Contractor - General	220,665	161,047	138,729
Maintenance - Drains Overheads - Labour	210,014	198,156	200,013
Maintenance - Drains Overheads - Plant	174,221	214,541	165,925
Maintenance - Drains Equipment Hire and Lease	20,121	488	19,163
Maintenance - Drains Maintenance	251,818	253,379	339,827
Total Maintenance - Drainage	1,359,241	1,336,239	1,373,087
DRAINAGE MAINTENANCE	1,359,241	1,336,239	1,373,087
Total Maintenance - Drainage	1,359,241	1,336,239	1,373,087
Maintenance - Footpaths Salaries and Wages	19,985	5,172	19,033
Maintenance - Footpaths Purchases - Materials	1,193	571	1,136
Maintenance - Footpaths Purchases - Sundry	74,608	36,672	71,055
Maintenance - Footpaths Contractor - General	35,002	39,450	4,764
Maintenance - Footpaths Overheads - Labour	13,951	4,751	13,287
Maintenance - Footpaths Overheads - Plant	2,895	7,407	2,757
Maintenance - Footpaths Maintenance	145,163	137,179	138,250
Total Maintenance - Footpaths	292,797	231,203	250,282
FOOTPATH MAINTENANCE	292,797	231,203	250,282
Total Maintenance - Footpaths	292,797	231,203	250,282

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Maintenance - Roads Salaries and Wages	353,877	287,010	337,026
Maintenance - Roads Fuel and Oil	-	302	-
Maintenance - Roads Purchases - Materials	56,733	63,215	54,031
Maintenance - Roads Purchases - Sundry	279,471	262,405	266,163
Maintenance - Roads Consultants	21,071	-	20,068
Maintenance - Roads Contractor - General	114,235	81,290	167,748
Maintenance - Roads Overheads - Labour	286,302	265,771	272,669
Maintenance - Roads Overheads - Plant	339,203	335,121	323,050
Maintenance - Roads Equipment Hire and Lease	33,461	764	31,868
Maintenance - Roads Insurance	379	315	361
Maintenance - Roads Depreciation Charge	880	-	838
Maintenance - Roads Maintenance	492,989	347,564	341,513
Total Maintenance - Roads	1,978,601	1,643,756	1,815,335
ROAD MAINTENANCE	1,978,601	1,643,756	1,815,335
Total Maintenance - Roads	1,978,601	1,643,756	1,815,335
Purchases - Sundry	60,000	-	-
Overheads - Labour	12,098	1,889	11,746
Purchases - Materials	3,278	675	3,183
Utilities - Street Lighting	1,260,000	1,082,501	1,200,000
Total Recurrent Expenditure	9,971,492	8,870,100	9,709,794
Net Recurrent Income/Expenditure	9,971,492	8,843,891	9,709,794
Net Subsidy (Contribution to General Funds)	9,971,492	8,843,891	9,709,794

420 Engineering Works (Construction)

Recurrent Income

Fees - Supervision	-	(3,345)	-
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Total Recurrent Income

-	(3,345)	-
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Recurrent Expenditure Including Asset Renewal

<u>Drainage Construction Renewal</u>	104,805	32,567	175,550
199 Dawson Ave (IE-151645) camera inspection and install pipe lining	-	3,529	96,555
Stormwater Drainage Upgrade at Kalamunda Town Centre	-	-	18,995
Cootamundra Way - Grouting of void after relining existing culvert pipe	-	-	60,000
Jacaranda Springs Reserve Lake	34,935	-	-
Holding AC - Soakwell Renewals - Asset Management Plan	69,870	-	-
Maida Vale reserve drainage pipe installation	-	29,038	-
<u>Footpath Construction Renewal</u>	186,320	62,506	125,734
Dawson Avenue FF - Solandra Way to Juniper Way	-	56,084	56,084
Nangana Way KM Nangana Way Cul-de-sac to creek	-	6,422	69,650
Cootamundra Way, MV, Cul-de-sac to House No.4	58,225	-	-
Stringybark Drive, FF	40,758	-	-
Heron Court, HW	23,290	-	-
Blackbutt Way, FF	64,048	-	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
<u>Road Construction Renewal</u>	2,440,098	2,500,257	4,234,924
Gravel Road Resheeting	40,758	-	-
Hardey East Road - WAPC 142870	-	56,125	55,831
Dawson Ave - Stage 1	-	603,479	762,615
Juniper Way - Bougainvillea Ave	-	603,479	762,615
Kalamunda Road- patch repairs for sections showing signs pumping	93,160	6,743	5,239
Welshpool Road East/Canning Road intersection rehabilitation Commodity Routes funding	40,758	-	-
Holding AC – Line marking and minor traffic management installation	29,113	-	1,025
Foxtton Blvd - R2R Funded - profile & stabilise between Kalamunda Road to Upward Circle	-	102,173	110,000
Aldersyde Rd - Bridge No.4336 - Sp. Project Grants Bridge Preservation Program. WALG grants com & Main Roads	-	-	18,533
Canning Rd - Gravel Reshouldering - MRRG 67% funded	-	82,875	82,875
Mundaring Weir Road Bridge No 0827 - Sp. Project Grants Bridge Preservation Program. WALG Grants and Main Roads	-	-	92,663
Mundaring Weir Rd - Bridge No. 0828 - Sp. Project. Grant Bridge Preservation Program. WALG Grants & Main Roads	-	-	277,988
Abernethy Rd - Traffic mgmt/median treatment- Avonside Tce to boundary-MRRG	-	469,931	518,910
Haynes Street -Temporary landscaping treatment	-	13,709	56,482
Welshpool Rd - Crystal Brook Rd - install wire rope – Black Spot	478,565	216,110	543,468
Abernethy Rd-Kalamunda Rd to Avonside Tce- Design documentation and approvals	186,320	191,415	370,650
Mundaring Weir Rd- Subgrade failure reconstruct and installation of Geofabric - 67% MRRG	201,973	-	50,000
Holmes Road Asphalt/Kerbing renewal work	-	65,747	65,000
Coburg Street Asphalt /Kerbing renewal work	-	63,604	66,500
Sussex Road Asphalt/Kerbing renewal work	-	144,968	153,000
Line marking and traffic management - Hale Road Crossing	-	15,201	15,150
Falls Road Guard Rail Design	-	7,388	6,504
R2R Pomeroy Road, Lesmurdie (Canning Rd to McNaab Pl) Pavement and Asphalt	-	212,042	326,000
R2R Grove Road, Lesmurdie - Pavement and Asphalt	-	4,704	194,000
R2R Armour Road, Lesmurdie - Pavement and Asphalt	-	64,492	161,000
R2R Shield Road, Lesmurdie - Pavement and Asphalt	-	35,812	109,000
R2R Hunter Road, Lesmurdie - Pavement and Asphalt	-	90,764	150,000
Line Marking - Orange Valley Road	-	4,362	3,750
Mundaring Project Design and Preliminaries	-	48,615	38,741
Cedar Way - Asphalt Overlay	64,048	-	-
York Street - Profile and asphalt overlay	81,515	-	-
Cephalotus Road, between Verticordia Rd to Hovea Crescent	69,870	-	-
Canning Mills Rd (intersection with Canning Rd to SLK300) Survey, design, documentation and approval	46,580	-	-
Central Road / Burt Street - Traffic Safety Improvements	46,580	-	-
Abernethy Road - Landscaping Entry Statement at Hudswell Road	23,290	-	-
Abernethy Road - Landscaping Entry Statement at Grogan Road	17,468	-	-
MRRG 2/3 - Canning Road/Lesmurdie Road Roundabout-Asphalt overlay	34,935	-	-
MRRG 2/3 - Abernethy Road ((north bound) Grogan Road to Avonside Crescent-Asphalt overlay	204,952	-	-
MRRG 2/3 - Abernethy Road (south bound) Hudswell Road to Avonside Crescent-Asphalt overlay	477,445	-	-
Kenneth Road, HW, surface renewal and profiling	58,225	-	-
Moonglow Rise, MV, surface renewal and profiling	29,113	-	-
Naylor Place, LM, Hunter Drive to Cul-De-Sac end, surface renewal and profiling	46,580	-	-
Orangedale Road, LM, surface renewal and profiling	52,403	-	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Kalamunda Town Centre Streetscape Improvement Works	116,450	-	-
Special Projects Renewal	273,309	28,501	75,162
Walliston Preschool, Grove Rd Centre, Grove Rd - Reconstruct, primer seal and asphalt	-	28,501	54,362
SES- Fence and gate upgrade and crossover	-	-	20,800
Hale Road, FF, Bus Stop No. 13867	23,290	-	-
Turner Park, LM, Pedestrian Bridge Renewal	12,810	-	-
Hakea Court Reserve, FF, Pedestrian Bridge Renewal	21,194	-	-
Robert Hewson Park, HW, Fence Renewal	6,405	-	-
Ray Owen Car Park Renewals	34,935	-	-
Shire of Kalamunda Administration Offices car park crossover / entrance	29,113	-	-
The Boulevard Reserve, GH, Fence Renewal	6,987	-	-
George Road, LM, Bus Stop No. 13740, After Warrington Road	22,126	-	-
Jacaranda Springs Estate Reserve no 46991,46996,46997 - renew boardwalks	116,450	-	-
Loans - Principal Repayment	236,742	222,809	222,809
Total Recurrent Expenses including Asset Renewal	3,241,274	2,846,641	4,834,179
Net Recurrent Income/Expenditure including Renewal	3,241,274	2,843,295	4,834,179
Non Recurrent Income and Expenditure on New Assets			
Non-Recurrent Income			
Fees - Private Works	-	(44,920)	-
Government Grants - State Capital	(41,000)	(221,400)	(776,482)
Government Grants - Black Spot	(768,461)	(399,112)	(767,706)
Government Grants - Regional Road Group	(699,032)	(140,033)	(96,251)
Government Grants - Roads To Recovery	(1,198,442)	(1,482,557)	(1,597,147)
Contributions - Capital Works	-	(38,500)	(143,250)
Total Non-Recurrent Income	(2,706,935)	(2,326,523)	(3,380,836)
Non-Recurrent Expenditure			
Private Works Salaries and Wages	-	2,715	-
Private Works Purchases - Materials	-	1,004	-
Private Works Purchases - Sundry	-	116	-
Private Works Consultants	-	130	-
Private Works Contractor - General	-	33,618	-
Private Works Overheads - Labour	-	1,761	-
Private Works Overheads - Plant	-	1,061	-
Private Works Maintenance	-	4,566	-
Private Works Depreciation Charge	-	217	-
Total Private Works Expenditure	-	45,188	-
Non Recurrent Projects Consultants	250,000	113,660	144,000
Non Recurrent Projects Contractor - General	-	17,100	2,082
Non Recurrent Projects Contribution	-	-	41,553
Total Non Recurrent Projects	250,000	130,760	187,635
CCTV for Drainage	150,000	-	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Canning Rd/Canning Mills intersection and heritage site investigation	30,000	-	-
Road Reserve Boundaries - Canning/Welshpool	70,000	-	-
Townscape Traffic Investigation Kalamunda CBD	-	35,430	45,000
Stanhope & Jackson, creation of drainage easement	-	1,719	2,082
Lighting Audit for District distributor roads.	-	40,680	49,000
Patterson Road, investigate, survey & design & cost upgrade.	-	37,550	50,000
Drainage Contribution to ADVAL Property Developers (Lot 44/50 (10/12) Brook St Kalamunda)	-	-	41,553
Strom water drainage upgrade at Kalamunda Town centre	-	15,381	-
Total Non Recurrent Projects	250,000	130,760	187,635
Total Non Recurrent Expenditure	250,000	175,948	187,635
<u>Drainage Construction New</u>	<u>1,484,738</u>	<u>188,964</u>	<u>232,898</u>
Forrestfield Shopping Centre - GPT	23,290	-	-
Gooseberry Hill & Lesmurdie catchment areas - Soakwells	-	67,726	67,726
Bowtell - Coolinga	81,515	-	-
Banksia - Canning Road	98,983	-	-
Hale road - resolve flooding at Freeduff Road	-	54,906	98,840
Soakwell installation John Street Gooseberry Hill	-	66,332	66,332
Stormwater catchment flow monitoring	58,225	-	-
Stirk Park Channel and Pond Improvements (GPT installation)	58,225	-	-
Kalamunda Town Centre Drainage - Barber St, Haynes St, Canning & Kalamunda Roads	1,164,500	-	-
<u>Footpath Construction New</u>	<u>334,212</u>	<u>8,651</u>	<u>170,500</u>
Edinburgh Road, FF, Outside Forrestfield primary School	-	(408)	-
Hale Road, WG, House No.42 to Welshpool Road East, Western Verge - Cell 9	-	-	-
Jorgenson Park Footpath	-	8,209	8,000
Pinker Crescent Reserve Footpath	-	850	162,500
Ledger Road, GH, Community Centre to Kindergarten, Southern Verge	69,870	-	-
Cootamundra Way, MV, Link Path from House No.4 to Lillian Road	23,290	-	-
Pimelea Street, MV, House No.14 to Hawtin Road, Northern Verge	23,290	-	-
Hawtin Road, MV, Pimelea Street to Maida Vale Road, Western Verge	34,935	-	-
Welby Crescent, HW, Oldham Pass to mid-block between Treen Close and Norwich Way	23,290	-	-
Wandoo Road, FF, Holmes Road to Lewis Road, southern verge	139,740	-	-
Jack Healy Centre (Sister Tait Lane), KM, Mead Street to existing path at entry	8,152	-	-
Warda Crescent, FF, Tyler Springs Reserve	11,645	-	-
<u>Road Construction New</u>	<u>1,554,795</u>	<u>248,293</u>	<u>673,292</u>
Hale Road Upgrade - Staged	-	2,672	-
Cotherstone Road	-	0	-
Zig Zag Traffic Treatments	-	100,469	105,424
Canning Road /Haynes Street Pedestrian Crossing - next to IGA Supermarket	69,870	-	-
Holding AC - Predesign costs to be capitalised	116,450	-	-
Wandoo Road Traffic Treatment	331,883	2,210	24,710
Welshpool Road East / Lewis Road (State Black Spot)	-	117,912	304,934
Kalamunda Road/Gooseberry Hill Road (National Black Spot)	-	6,668	201,744

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Welshpool Road East/Lewis Road (State Black Spot)	-	-	-
Wittenoom Road Traffic Calming (lighting)	250,368	7,186	7,125
Hale Road - Shopping Centre development - access into Lot 33 & 34	-	5,588	19,582
Kalamunda / Abernethy Road intersection - Install overhead mask arms - 100% National Black spot	58,906	5,587	9,773
Holding AC - Minor Traffic Facility Projects (New)	23,290	-	-
Abernethy Rd - New Guard Rail Installation	58,225	-	-
Abernethy Rd/Grogan Rd Intersection - National Black Spot	255,713	-	-
Railway Rd/Elizabeth Street Intersection - 2/3 State Black Spot	152,533	-	-
Adelaide Street - Installation of two chicane island treatments	186,320	-	-
Spring Road - install pedestrian refuge island	29,113	-	-
Zamia Road & The Boulevard - Install median island	16,303	-	-
Gladys Road children's crossing installation and island modifications	5,823	-	-
Special Projects New	1,109,165	190,406	267,749
Cotherstone Road Kalamunda Senior High School adjacent to Oval Car Park	-	95,179	124,125
Installation of overhead street lighting systems	-	21,274	39,072
Administration Centre Refurbishment (car park fencing)	-	-	4,552
Hartfield Park - car parks and pathways	271,308	73,954	100,000
Gooseberry Hill Road, GH, Bus Stop No.14005	11,645	-	-
Kalamunda Road, HW, Bus Stop No. 14031	25,619	-	-
Fencing for administration centre car park	87,338	-	-
Kalamunda Bowling Club Fence	28,297	-	-
Forrestfield Skate Park CCTV Security System	58,225	-	-
Forrestfield Skate Park Area Lighting	103,291	-	-
Wittenoom Road - Street lighting improvements and modifications to Western Power infrastructure	489,090	-	-
Pickering Brook Heritage Committee Shed Fencing and electrical supply	11,063	-	-
Central Road Car Park (Adjacent to Bus Station), KM	11,645	-	-
Newburn Rd, HW, Bus Stop No 14137 after Sorenson Rd	11,645	-	-
Total Non-Recurrent Expenditure - New	4,732,909	812,261	1,532,074
Net Non-Recurrent (Contribution) Expenditure	2,025,974	(1,469,074)	(1,848,762)
Net Subsidy (Contribution to General Funds)	5,267,248	1,374,222	2,985,417

430 Depot Operations

Recurrent Income

Reimbursements - General	-	(1,501)	-
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Total Recurrent Income

-	(1,501)	-
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Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	9,523	2,838	9,818
Motor Vehicle Expenses	3,142	5,158	3,050
Depreciation Charge	4,625	4,240	4,625
Salaries and Wages - Annual Leave	13,141	24,194	30,145

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Salaries and Wages - Long Service Leave	2,795	5,879	6,413
Salaries and Wages	142,167	300,231	322,887
Superannuation	19,089	32,688	38,105
Uniforms & Protective Clothing	1,305	1,899	2,825
Workers Compensation	3,882	7,723	7,596
Service Fees			
Service Fee - Accommodation	15,297	15,116	15,810
Service Fee - Human Resources	17,315	16,551	21,848
Service Fee - Information Technology	43,242	22,826	24,021
Service Fee - Management and Accounting	27,897	32,848	35,546
Other			
Administration Allocation	(141,500)	(133,176)	(138,341)
Maintenance - Buildings Salaries and Wages	14,564	74	14,140
Maintenance - Buildings Purchases - Materials	738	849	334
Maintenance - Buildings Purchases - Sundry	15,000	22,415	15,363
Maintenance - Buildings Contractor - General	49,000	54,131	49,151
Maintenance - Buildings Utilities - Electricity	47,290	43,101	45,038
Maintenance - Buildings Utilities - Water	1,194	1,342	1,137
Maintenance - Buildings Insurance	5,767	4,934	5,599
Maintenance - Buildings Maintenance	7,395	13,666	7,043
Maintenance - Buildings ESL Charges	552	518	536
Total Building Occupancy and Maintenance	141,500	141,029	138,341
Depot Buildings	86,697	81,408	80,031
Depot Buildings	54,803	59,621	58,310
Total Building Occupancy and Maintenance	141,500	141,029	138,341
Minor Furniture & Equipment (< \$3,000)	-	10,609	10,600
Plant and Equipment (Under \$3,000)	3,849	4,782	5,073
Overheads - Labour	20,432	24,821	19,837
Courier Fees	1,500	416	1,912
Licenses & Registrations	786	658	472
Maintenance	37,800	37,687	36,000
Purchases - Consumables	25,750	26,322	27,000
Purchases - Materials	10,300	294	6,400
Purchases - Sundry	20,600	12,837	20,000
Advertising and Promotions	1,500	1,140	1,898
Printing and Stationery	10,113	4,777	9,395
Purchases - Street & Traffic Signs	79,301	72,833	76,991
Overheads - Labour	11,196	18,108	10,870
Utilities - Telephone	4,019	4,107	3,902
Total Recurrent Expenses	530,566	699,435	753,039
Less Recovery			
Service Fee - Depot Operations	(530,566)	(625,030)	(753,039)
	-	74,405	-
	-	72,904	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
440 Plant Operations			
Recurrent Expenditure			
Other			
Depreciation - Plant and Equipment	176,795	314,757	347,200
Salaries and Wages	148,526	140,168	144,200
Overheads - Plant	-	56	-
Fuel and Oil	355,383	326,840	354,741
Insurance	69,712	65,740	67,682
Licenses & Registrations	2,971	39,054	2,884
Maintenance	3,684	10,766	3,509
Equipment Hire and Lease	206,515	147,438	131,287
Plant and Equipment (Under \$3,000)	82,983	59,776	79,110
Purchases - Parts	214,460	251,403	218,848
Purchases - Materials	30,688	32,597	29,794
Purchases - Sundry	133	97	129
Utilities - Telephone	1,545	274	1,500
Total Recurrent Expenditure	1,293,395	1,388,965	1,380,884
Net Recurrent Income/Expenditure	1,293,395	1,388,965	1,380,884
Less Recovery			
Depreciation Charge	(64,000)	(36,597)	(188,560)
Administration Allocation	(640,000)	(613,188)	(741,719)
Total Recovery Income	(704,000)	(649,785)	(930,279)
Less Light Fleet Depreciation Recovery			
Allocation Recovery	(379,103)	(342,371)	(378,428)
Total Recovery Income	(379,103)	(342,371)	(378,428)
Total Light and Heavy Plant Recovery	(1,083,103)	(992,155)	(1,308,707)
Net Under/(Over Recovery)	210,292	396,810	72,177

440 Plant Operations Overheads

Recurrent Expenditure

Fringe Benefits Tax	6,210	5,957	6,402
Motor Vehicle Expenses	30,981	30,230	30,079
Overheads - Labour	-	1,176	-
Salaries and Wages - Annual Leave	25,816	19,658	19,540
Salaries and Wages - Long Service Leave	5,492	3,811	4,157
Salaries and Wages	132,511	84,675	80,947
Superannuation	42,266	35,484	35,045
Uniforms & Protective Clothing	2,425	2,099	2,425
Workers Compensation	7,628	5,006	4,922
Service Fees			
Service Fee - Accommodation	11,473	11,340	11,858
Service Fee - Human Resources	17,315	12,435	16,386

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Service Fee - Information Technology	8,649	19,089	20,018
Service Fee - Management and Accounting	27,897	24,724	26,660
Service Fee - Operations Management	88,468	83,825	97,870
Other			
Bank Charges	393	3,668	382
Contractor - General	2,079	1,867	2,018
Overheads - Plant	(619,894)	(1,452,962)	(430,886)
Total Recurrent Expenditure	(210,291)	(1,107,920)	(72,177)
Net Recurrent Income/Expenditure	(210,291)	(1,107,920)	(72,177)
Net Subsidy (Contribution to General Funds)	1	(711,110)	-

Plant and Vehicles (Purchases and Trades) Recurrent Expenditure

Light Vehicles Asset Replacement Program	110,000	-	-
Minor Plant Replacement (>\$3,000)	40,000	25,347	25,347
Total Recurrent Expenses	150,000	25,347	25,347
Non Recurrent Expenditure			
Purchases - Minor Plant (>\$3,000)	10,000	4,995	5,700
Total Non Recurrent Expenses	10,000	4,995	5,700
Net Subsidy (Contribution to General Funds)	160,000	30,342	31,047

450 Parks and Reserves Maintenance

Recurrent Income

Reimbursements - General	(329)	(2,697)	(319)
Reimbursements - Insurance	(9,013.0)	(9,180)	(8,750)
Total Recurrent Income	(9,342)	(11,877)	(9,069)

Recurrent Expenditure

Other

Motor Vehicle Expenses	-	108,238	105,000
Depreciation Charge	89,160	81,730	89,160
Depreciation - Furniture and Equipment	4,175	3,829	4,206
Depreciation - Parks Developments	163,102	154,992	157,575
Insurance	7,511	7,291	7,292
Plant and Equipment (Under \$3,000)	2,146	489	1,093
Insurance Claims	10,353	13,664	10,250
Maintenance - Buildings Salaries and Wages	116,926	114,428	220,316
Maintenance - Buildings Purchases - Materials	1,869	2,945	2,992
Maintenance - Buildings Purchases - Sundry	52,185	104,377	103,184
Maintenance - Buildings Contractor - General	3,668	4,318	-
Maintenance - Buildings Overheads - Labour	57,628	107,815	223,216
Maintenance - Buildings Overheads - Plant	24,375	32,993	15,828
Maintenance - Buildings Utilities - Electricity	957	-	911
Maintenance - Buildings Maintenance	70,566	280,365	174,013
Total Building Environment Maintenance	328,174	647,241	740,460

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Category A - Building Environs	122,010	185,021	117,972
Category B - Building Environs	86,912	102,299	84,380
Category C - Building Environs	6,752	16,389	6,555
Category D - Building Environs	32,500	12,118	31,553
Building Protection Zone	80,000	331,414	500,000
Total Building Environment Maintenance	328,174	647,241	740,460
Maintenance - Bushland Reserves Salaries and Wages	330,591	654,479	638,690
Maintenance - Bushland Reserves Fuel and Oil	-	70	-
Maintenance - Bushland Reserves Purchases - Materials	30,046	94,415	115,181
Maintenance - Bushland Reserves Purchases - Sundry	230,422	479,645	560,001
Maintenance - Bushland Reserves Consultants	-	1,655	673
Maintenance - Bushland Reserves Contractor - General	74,144	185,652	23,273
Maintenance - Bushland Reserves Overheads - Labour	300,393	593,127	595,593
Maintenance - Bushland Reserves Overheads - Plant	141,798	321,159	98,280
Maintenance - Bushland Reserves Equipment Hire and Lease	-	4,611	-
Maintenance - Bushland Reserves Utilities - Electricity	43,084	114,447	63,277
Maintenance - Bushland Reserves Utilities - Gas	-	30	-
Maintenance - Bushland Reserves Utilities - Telephone	-	1,694	2,057
Maintenance - Bushland Reserves Utilities - Water	16,725	83,426	58,216
Maintenance - Bushland Reserves Insurance	-	1,036	1,324
Maintenance - Bushland Reserves Maintenance	239,124	413,577	592,842
Total Reserve Maintenance	1,406,327	2,949,023	2,749,407
Category 1 - Reserve Maintenance	-	1,235,074	1,207,741
Category 2 - Reserve Maintenance	1,232,411	1,172,914	1,163,750
Category 3 - Reserve maintenance	173,916	301,010	161,963
Category 4 - Reserve Maintenance	-	240,024	215,953
Total Reserve Maintenance	1,406,327	2,949,023	2,749,407
PAW Maintenance Salaries and Wages	23,914	26,037	22,775
PAW Maintenance Purchases - Materials	2,695	2,949	1,614
PAW Maintenance Purchases - Sundry	24,824	12,971	23,642
PAW Maintenance Overheads - Labour	22,718	24,735	21,636
PAW Maintenance Overheads - Plant	596	12,460	568
PAW Maintenance Maintenance	19,533	4,483	18,603
PAW Maintenance Equipment Hire and Lease	5,789	-	5,513
Total PAW Maintenance	100,069	83,635	94,351
PAW Maintenance	100,069	83,635	94,351
Total PAW Maintenance	100,069	83,635	94,351
Maintenance - Parks Salaries and Wages	352,034	1,026	-
Maintenance - Parks Purchases - Materials	30,999	-	-
Maintenance - Parks Purchases - Sundry	160,362	635	-
Maintenance - Parks Contractor - General	79,919	-	-
Maintenance - Parks Overheads - Labour	269,147	975	-
Maintenance - Parks Overheads - Plant	119,107	1,176	-
Maintenance - Parks Utilities - Electricity	55,918	-	-
Maintenance - Parks Utilities - Water	14,000	-	-
Maintenance - Parks Maintenance	247,507	-	60,000

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Parks Maintenance	1,328,993	3,813	60,000
Dawson Park	-	3,813	60,000
Category 1 - Reserve Maintenance - Kostera Oval	145,862	-	-
Category 1 - Reserve Maintenance - Ray Owen Reserve	76,523	-	-
Category 1 - Reserve Maintenance - Hartfield Park Reserve	291,752	-	-
Category 1 - Reserve Maintenance - Scott Reserve	765,230	-	-
Category 1 - Reserve Maintenance - Maida Vale Reserve	51,016	-	-
Total Parks Maintenance	1,330,383	3,813	60,000
Traffic Islands Salaries and Wages	33,807	29,039	32,197
Traffic Islands Purchases - Materials	1,760	3,692	1,012
Traffic Islands Purchases - Sundry	53,586	18,662	51,034
Traffic Islands Contractor - General	-	6,669	-
Traffic Islands Overheads - Labour	32,117	27,396	30,587
Traffic Islands Overheads - Plant	-	8,414	-
Traffic Islands Maintenance	10,329	20,113	9,837
Traffic Islands Utilities - Electricity	4,850	4,999	4,619
Traffic Islands Utilities - Water	6,232	4,380	5,935
Total Traffic Islands	142,681	123,364	135,221
Traffic Islands	142,681	123,364	135,221
Total Traffic Islands	142,681	123,364	135,221
Maintenance - Verge Salaries and Wages	348,379	333,136	331,790
Maintenance - Verge Fuel and Oil	-	12	-
Maintenance - Verge Purchases - Materials	24,838	16,209	7,302
Maintenance - Verge Purchases - Sundry	420,231	343,209	312,753
Maintenance - Verge Contractor - General	13,388	8,586	19,621
Maintenance - Verge Overheads - Labour	348,283	306,839	279,182
Maintenance - Verge Overheads - Plant	230,985	207,701	91,621
Maintenance - Verge Utilities - Electricity	-	451	-
Maintenance - Verge Maintenance	1,036,879	932,701	1,256,379
Maintenance - Verge Depreciation Charge	-	2,042	556
Total Verge Maintenance	2,422,983	2,150,887	2,299,204
Category 1 - Road Verges	496,152	270,730	321,376
Category 2 - Road Verges	310,780	241,813	223,457
Category 3 - Road Verges	357,731	271,708	203,184
Category 4 - Road Verges	1,121,922	1,276,312	1,343,154
Category 5 (Seniors) - Road Verges	-	1,279	6,238
Emergency Repairs (previously Storm Damage)	136,398	89,046	201,795
Total Verge Maintenance	2,422,983	2,150,887	2,299,204
Community Events (Parks & Res) Salaries and Wages	20,000	10,492	17,730
Community Events (Parks & Res) Purchases - Materials	-	6,005	1,704
Community Events (Parks & Res) Purchases - Sundry	-	11,162	19,331
Community Events (Parks & Res) Overheads - Labour	-	9,113	16,844
Community Events (Parks & Res) Overheads - Plant	-	2,632	1,619
Community Events (Parks & Res) Equipment Hire and Lease	-	2,862	-
Total Community Events (Parks and Reserves)	20,000	42,265	57,228
Community Events (Parks & Res)	20,000	42,265	57,228

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Community Events (Parks and Reserves)	20,000	42,265	57,228
Programmes Salaries and Wages - Annual Leave	11,134	10,031	10,943
Programmes Salaries and Wages - Long Service Leave	2,369	2,134	2,328
Programmes Salaries and Wages	143,283	144,996	141,066
Programmes Salaries and Wages - Casual & Relief	5,707	-	5,670
Programmes Superannuation	18,871	18,414	18,321
Programmes Uniforms & Protective Clothing	2,175	1,903	2,175
Programmes Workers Compensation	3,860	3,304	3,800
Programmes Fuel and Oil	-	421	-
Programmes Contractor - Fire Breaks	450,179	70,867	100,283
Programmes Utilities - Telephone	960	569	960
Programmes Purchases - Sundry	-	18	-
Programmes Overheads - Labour	37,132	34,570	36,050
Programmes Overheads - Plant	8,300	7,103	8,300
Programmes Purchases - Materials	9,596	4,299	7,375
Programmes Maintenance	-	22,387	-
Total Programmes	693,566	321,014	337,271
Fire Mitigation Officers	693,566	321,014	337,271
Total Programmes	693,566	321,014	337,271
Total Recurrent Expenditure	6,719,240	6,691,474	6,847,718
Net Recurrent Income/Expenditure	6,709,899	6,679,598	6,838,649
Non-Recurrent Expenses			
Non Recurrent Projects Consultants	105,000	10,939	64,050
Non Recurrent Projects Contractor - General	-	24,948	-
Total Non-Recurrent Projects	105,000	35,887	64,050
Foothills Future Proofing Strategy	25,000	22,353	25,000
Park Inventory Project	80,000	-	-
Alan Anderson Reserve Geotech Report	-	9,792	9,050
Jacaranda Springs Estate assessment and investigation report	-	-	20,000
Fleming Reserve - design skate ramp metal rims	-	-	10,000
Survey of sports ovals identified by lighting audit	-	5,180	-
Total Non-Recurrent Projects	105,000	37,325	64,050
	6,814,899	6,716,922	6,902,699

450 Parks and Reserves Renewal and Development

Recurrent Income and Expenditure Renewal

<u>Renewal of Parks and Reserves (Gardens)</u>	1,182,670	4,335,581	4,578,878
Holding AC - Gravel Paths Renewal Program	41,457	-	-
Lesmurdie Lions Lookout Reserve No.49560, LM, Gravel Path Renewal	-	14,402	14,402
KPAC - Verandah/courtyard seating and beautification	-	-	-
Holding AC - Reserve Reticulation Renewal (future years)	-	-	37,734
Hartfield Park Project - playing field space at Morrison Oval	-	616,838	672,448
Kostera Oval Stage 1 - Redevelopment of Playing Fields (District Level) - Renewal Component	345,473	2,984,326	2,988,639
Holding AC - Playground and facility Renewal	-	0	43,990

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Stirk Park subsoil drainage	-	-	-
Replacement of rubber wicket covers	-	-	10,670
Pickering Brook Sports Club - Irrigation Project	-	190,003	195,261
Created by error	-	-	-
Hartfield Park - Refurbish lighting at Rugby 100% state funding	-	274,393	301,981
Maida Vale - Extension to existing cricket training nets	-	36,976	36,976
Fleming Reserve - repairs/replacement of metal rims on skate ramp	-	-	-
Fleming Reserve - Various reserve improvements including planting of mature trees	-	18,259	18,005
Kalamunda Bowling Club Fence	-	-	-
Alan Anderson Reserve Geotech	-	-	-
Playground Renewal work at Lenihan Playground	-	7,917	7,917
Playground and facility renewal work at Kostera Oval	-	4,317	4,317
Painting/ Refurbishing of street furniture - Hayes Street, Kalamunda	-	(464)	5,664
Survey of sports ovals identified by lighting Audit	-	-	5,605
Playground and facility renewal Jorgenson Park Path	-	-	-
Playground and facility renewal - Stirk Park Playground Rubber Matting	-	8,063	8,063
Reserve Reticulation - Crystal Brook Estate upgrade reticulation switchboard	-	10,265	10,270
Reserve Reticulation - Hartfield Rugby Oval Reticulation upgrade	-	80,581	81,280
Playground and Facility Renewal work at Hartfield Park-Garden Bed upgrade (Rec Centre)	-	16,886	15,720
Removal and installation of Sports Light Poles	-	32,853	68,500
Gravel Path Renewals - Railway Heritage Trail	16,122	2,981	10,670
Reserve Reticulation Renewals - Hartfield Park Reticulation Cabinets	-	17,166	18,576
Beautification of RSL Site - Kostera Oval	-	10,068	10,000
Reserve Reticulation - Federation gardens pump upgrade	-	9,750	12,190
Juniper Way, FF, Upgrade existing park to neighbourhood level standard	23,032	-	-
Hartfield Park (Road Reserve Fencing), FF	34,547	-	-
Salix Way, FF - Replace existing old pine post and rail fencing	21,880	-	-
Scott Reserve ,HW -Practice cricket nets & fencing renewal	8,637	-	-
Rangeview Reserve, HW - Irrigation Renewal	78,307	-	-
Kadina Park, GH, Playground Equipment Renewal	12,667	-	-
Flora Terrace Reserve, LM - Playground equipment, soft fall & picnic setting renewal	14,971	-	-
Melway Drive Reserve, MV - Playground soft fall renewal	6,334	-	-
Ledger Road Reserve, GH - Playground equipment and soft fall renewal	51,821	-	-
Alan Anderson Park - Restoration of park to local level standard	138,189	-	-
Fleming Reserve, HW - Resurface main turf to Cat 1 status	63,337	-	-
Kalamunda Club (Bowling)- Replace Synthetic Green	230,315	-	-
Reserve Reticulation - Peter Hegney Reserve	18,425	-	-
Reserve Reticulation - Rangeview Park	77,156	-	-
Total Recurrent Expenditure Asset Renewal	1,182,670	4,335,581	4,578,878
Net Recurrent Income/Expenditure	1,182,670	4,335,581	4,578,878
Non-Recurrent Income and Expenditure Asset Development			
Non Recurrent Income			
Contributions - Capital Works	(416,000)	(220,000)	(268,000)
Government Grants - CSRFF	(66,000)	-	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Government Grants - State Capital	(200,000)	(3,332,239)	(3,436,041)
Total Non-Recurrent Income	(682,000)	(3,552,239)	(3,704,041)
Non Recurrent Expenditure			
Development of Parks and Reserves (Gardens)	2,388,702	292,902	319,646
Shade Sail Installation Program	35,123	-	-
Forrestfield Skate Park	-	159,603	147,324
Hartfield Park Project- Develop three new hockey fields, hockey clubrooms and parking	1,386,254	44,687	79,368
Bluebell Avenue Playground at POS - CIL Funded	-	49,689	49,216
Redgum Reserve safety fencing	-	9,197	9,197
Morrison Oval Lighting - Lighting Design	-	6,392	8,536
Kostera Reserve Training Lighting Program - design and documentation	-	10,102	16,005
Bibbulmun Track Terminus Link (Grant Funded)	449,115	13,233	10,000
Jacaranda Springs Reserve (HW) Redesign & develop to Neighbourhood level park standard (POS)	403,052	-	-
Stirk Park - Implementation of Master Plan for Redevelopment	115,158	-	-
Total Non-Recurrent Expenditure	2,388,702	292,902	319,646
Net Non-Recurrent Income/Expenditure Asset Development	1,706,702	(3,259,337)	(3,384,395)
Net Subsidy (Contribution to General Funds)	2,889,372	1,076,244	1,194,483

510 Environmental Services

Recurrent Income

Contributions - General	-	(36,364)	(40,000)
Reimbursements - General	-	(327)	-
Government Grants - State Operating	-	(7,383)	(86,105)
Government Grants - EMRC, SALP	(28,288)	(13,722)	(27,464)
Total Recurrent Income	(28,288)	(57,795)	(153,569)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	10,020	6,975	10,330
Motor Vehicle Expenses	9,018	8,004	8,755
Depreciation Charge	11,000	10,083	11,000
Salaries and Wages - Annual Leave	24,980	26,968	25,750
Salaries and Wages - Long Service Leave	5,314	5,022	5,478
Salaries and Wages	271,117	297,196	279,447
Overheads - Labour	54,590	46,781	53,000
Superannuation	31,990	38,344	37,268
Uniforms & Protective Clothing	1,475	885	1,475
Utilities - Telephone	-	319	480
Workers Compensation	7,380	6,597	6,487

Service Fees

Service Fee - Accommodation	3,483	3,555	3,827
Service Fee - Human Resources	23,086	16,551	21,848
Service Fee - Information Technology	17,297	38,311	40,035
Service Fee - Management and Accounting	37,196	32,848	35,546

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Other			
Advertising and Promotions	7,464	1,151	5,305
Purchases - Sundry	2,767	1,590	1,910
Utilities - Telephone	448	406	438
Projects Salaries and Wages	-	2,487	-
Projects Fuel and Oil	-	63	-
Projects Printing and Stationery	14,400	1,215	8,300
Projects Purchases - Materials	80,678	36,395	89,954
Projects Purchases - Sundry	24,634	4,466	24,185
Projects Advertising and Promotions	8,783	530	6,333
Projects Consultants	65,800	40,726	40,000
Projects Contractor - General	247,388	200,861	254,450
Projects Overheads - Plant	3,500	280	3,183
Projects Overheads - Labour	1,200	1,866	-
Projects Contribution	52,071	-	48,000
Projects Donations	-	48,065	-
Projects Maintenance	-	5,070	-
Total Projects	498,454	342,022	474,405
Biodiversity Project	12,000	4,477	6,000
Bush Crew Operating	40,760	45,143	47,760
Catchment Monitoring	2,000	-	2,000
Cities for Climate Protections	-	2,912	3,885
Community Group Revegetation Projects	14,000	10,237	15,000
Eastern Hills Catchment Management Project	37,830	33,330	33,330
Environmental Education	18,000	7,891	10,000
Hartfield Park Reserve	6,261	6,899	10,725
Ledger Road Reserve	4,300	1,896	6,000
Maida Vale Reserve Management Plan	19,000	9,200	11,000
Nestle Brae Creek	3,000	2,818	3,000
Railway Reserve Heritage Trail	4,000	3,400	6,000
Trees and Shrubs to Residents Programme	20,300	22,345	20,000
Water Campaign	-	1,893	3,000
Weed Control Strategy	24,000	23,715	24,000
Lesmurdie Falls Feasibility Study	6,000	4,476	5,369
Ray Owen Management Plan	4,000	2,691	4,500
Hartfield Park Offset Proposal	35,000	21,981	25,824
Rainbow Lorikeets and Corellas	-	-	12,000
Friends Group Support	4,000	3,917	4,500
Fire Management Weed Control	6,750	3,050	6,490
Banksia Woodland TEC Restoration Project (Friends of Maida Vale)	8,949	7,970	8,605
Dieback	6,760	6,488	6,500
Smokebush Place	7,280	3,070	7,000
Fleming Reserve Bushland	4,000	2,200	3,000
Poison Gully Creek	2,184	1,638	2,100
Crumpet Creek	2,080	1,400	2,000
Green Army (from the Federal Government)	18,000	11,845	26,817
Poison Gully West Offset Project	160,000	38,656	60,000

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Catfish Eradication - Ledger Reserve Dam	2,000	8,485	10,000
Environmental Offset Strategy	-	-	40,000
Upper Lesmurdie Falls Development Project (DPAW Land)	-	48,000	48,000
Alan Anderson Road Reserve Vegetation Assessment	26,000	-	-
Total Projects	498,454	342,022	474,405
Total Recurrent Expenditure	1,017,079	883,607	1,022,784
Net Recurrent Income/Expenditure	988,791	825,812	869,215
Non Recurrent Expenditure			
Non Recurrent Projects Contractor - General	-	-	20,000
Non Recurrent Projects Consultants	-	15,928	-
Ray Owen Environmental Impact Study	-	15,928	20,000
Total Non Recurrent Expenditure	-	15,928	20,000
Development of Environmental Reserves			
Salaries and Wages	-	2,722	-
Purchases - Materials	72,000	4,766	30,000
Advertising and Promotions	24,000	-	10,000
Consultants	12,000	-	5,000
Contractor - General	12,000	20,689	5,000
Overheads - Labour	-	2,586	-
Overheads - Plant	-	588	-
Maintenance	-	7,067	-
Total Projects	120,000	38,417	50,000
Woodlupine Living Stream Project	60,000	38,417	50,000
Wattle Grove Street Tree Planting	60,000	-	-
Total Projects	120,000	38,417	50,000
Total Non-Recurrent Expenditure	120,000	38,417	50,000
Net Non-Recurrent Income/Expenditure	120,000	54,344	70,000
Net Subsidy (Contribution to General Funds)	1,108,791	880,156	939,215

416 Graffiti Removal

Recurrent Income

Fines and Penalties	(258)	(20)	(250)
Government Grants - State Operating	-	(18,842)	-

Total Recurrent Income

(258)	(18,862)	(250)
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Recurrent Expenditure

Employment Costs

Motor Vehicle Expenses	7,891	5,656	7,661
Depreciation Charge	6,200	5,683	6,200
Salaries and Wages - Annual Leave	5,495	7,510	5,459
Salaries and Wages - Long Service Leave	1,169	1,064	1,161
Salaries and Wages	65,499	78,466	65,117
Superannuation	6,169	6,259	6,129
Uniforms & Protective Clothing	725	544	725

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Workers Compensation	1,623	1,403	1,613
Service Fees			
Service Fee - Accommodation	3,824	3,782	3,953
Service Fee - Human Resources	5,772	4,116	5,462
Service Fee - Information Technology	-	7,609	8,007
Service Fee - Management and Accounting	9,299	8,124	8,887
Service Fee - Operations Management	44,234	41,912	48,935
Other			
Overheads - Labour	70,040	64,882	68,000
Overheads - Labour	-	696	-
Purchases - Materials	5,305	7,594	5,150
Utilities - Telephone	813	774	789
Total Recurrent Expenditure	234,058	246,074	243,248
Net Subsidy (Contribution to General Funds)	233,800	227,212	242,998

375 Waste Management (Overheads)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	7,998	85	8,245
Plant and Equipment - Litter Control	31,679	31,471	30,756
Salaries and Wages - Annual Leave	63,560	59,742	61,833
Salaries and Wages - Long Service Leave	13,521	12,058	13,154
Leave - Public Holidays	-	-	2,219
Overheads - Labour	361,823	419,506	351,284
Overtime	49,200	47,804	49,200
Salaries and Wages	117,624	312,769	417,226
Salaries and Wages - Casual & Relief	63,854	376	16,693
Superannuation	90,667	76,171	78,577
Uniforms & Protective Clothing	9,200	6,087	9,425
Utilities - Telephone	-	785	483
Workers Compensation	23,059	20,214	19,878

Service Fees

Service Fee - Accommodation	11,473	11,340	11,858
Service Fee - Human Resources	86,574	20,754	27,365
Service Fee - Information Technology	8,649	38,177	40,035
Service Fee - Management and Accounting	139,483	41,148	44,521
Service Fee - Operations Management	132,702	125,737	146,805

Other

Advertising and Promotions	26,523	16,288	25,750
Purchases - Consumables	3,605	1,253	3,500
Purchases - Mobile Bins	3,296	971	3,200
Purchases - Materials	18,568	15,887	18,027
Consultants	31,748	7,310	21,115
Licenses & Registrations	21,383	18,190	14,935
Plant and Equipment (Under \$3,000)	-	919	-
Utilities - Telephone	2,068	2,550	2,008

Total Recurrent Expenses

1,318,257	1,287,590	1,418,092
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Net Recurrent Income/Expenses	1,318,257	1,287,590	1,418,092
Less Recovery			
Allocation Recovery to IE 597	(1,318,255)	(1,198,285)	(1,418,092)
Total Recovery	(1,318,255)	(1,198,285)	(1,418,092)
Net Waste Management Overheads	2	89,305	-

375 Waste Management

Recurrent Income

Fees - Refuse Collection	(2,678)	(4,310)	(2,600)
Fees - Transfer Station	(21,367)	(23,361)	(20,745)
Sale of Goods	(68,262)	(47,422)	(65,011)
Reimbursements - General	(11,195)	-	(10,869)
Fees - Refuse Collection	(10,625,572)	(10,297,562)	(10,284,270)
	(10,729,074)	(10,372,655)	(10,383,495)

Recurrent Expenditure

Employment Costs

Contractor - Litter Control	116,603	68,089	113,207
Contractor - Mobile garbage Bin	37,357	40,055	36,269
Contractor - House Refuse	1,185,000	974,652	1,317,628
Contractor - Reserves Litter Control	81,373	77,186	79,003
Contractor - Recycling	730,000	925,683	803,821
Contractor - Red Hill	4,491,808	3,763,139	4,118,260
Contractor - Transfer Station	874,002	788,295	501,021
Contractor - Verge Collection	1,310,000	1,203,823	1,326,557
Depreciation - Plant and Equipment	13,086	22,819	28,700
Administration Allocation	1,318,255	1,198,285	1,418,092
Illegal Dumping	153,185	115,569	151,668
Plant and Equipment - Litter Control	10,927	19,673	10,609
Equipment Hire and Lease	8,718	150	8,464
Overheads - Labour	21,000	6,005	20,000
Maintenance	60,197	16,960	57,330
Overheads - Labour	138,422	120,910	134,390
Building Maintenance Salaries and Wages	287	-	279
Building Maintenance Purchases - Materials	-	162	-
Building Maintenance Purchases - Sundry	3,149	1,045	3,057
Building Maintenance Contractor - General	8,061	2,517	7,826
Building Maintenance Utilities - Electricity	1,030	453	981
Building Maintenance Utilities - Water	110	44	105
Building Maintenance Insurance	415	597	403
Building Maintenance Maintenance	49,683	1,130	47,317
Building Maintenance ESL Charges	-	320	-

Total Maintenance - Waste Transfer Station

Waste Transfer Station	1,555	1,152	1,489
Waste Transfer Station	61,180	5,115	58,479

Total Maintenance - Waste Transfer Station

	62,735	6,267	59,968
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Total Recurrent Expenses

	10,612,668	9,347,560	10,184,987
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Net Recurrent Income/Expenses	(116,406)	(1,025,095)	(198,508)
Non Recurrent Expenditure			
Non Recurrent Projects	75,000	3,554	75,000
Public Bin Replacement Program	25,000	254	25,000
Design and approval for improvement works to Walliston transfer station	50,000	3,300	50,000
Total Non Recurrent Projects	75,000	3,554	75,000
Loans - Principal Repayment Loan Principal Repayments	41,407	39,170	39,170
Total Non Recurrent Expenditure	1	(982,371)	(84,338)

550 Building Maintenance (Overheads)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	485	-	500
Motor Vehicle Expenses	20,470	20,807	19,874
Depreciation Charge	11,600	10,633	11,600
Salaries and Wages - Annual Leave	21,669	19,553	20,136
Salaries and Wages - Long Service Leave	4,610	3,460	4,283
Salaries and Wages	234,416	223,106	217,830
Superannuation	33,346	30,624	30,607
Uniforms & Protective Clothing	1,970	1,437	1,970
Workers Compensation	6,402	4,559	5,243

Service Fees

Service Fee - Accommodation	11,473	11,340	11,858
Service Fee - Human Resources	23,086	20,666	27,310
Service Fee - Information Technology	17,297	10,679	11,210
Service Fee - Management and Accounting	37,196	32,848	35,546
Service Fee - Operations Management	176,936	167,649	195,740
Allocation Recovery	234,574	172,518	185,876

Other

Plant and Equipment (Under \$3,000)	-	454	-
Advertising and Promotions	-	652	-
Insurance Claims	-	23,581	8,300
Purchases - Materials	1,100	200	2,185
Utilities - Telephone	1,640	1,848	3,049

Total Overhead Expenses

838,270 756,615 793,117

Less Recovery

Administration Allocation to building construction and maintenance	(838,269)	(594,363)	(793,117)
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Total Non-Recurrent Income

(838,269) (594,363) (793,117)

Net Overheads - Building Maintenance

1 162,251 -

550 Building Maintenance

Recurrent Income

Contributions, Reimbursements & Donations	(3,422)	(17,112)	(3,322)
Gooseberry Hill Hall Reimbursements - General	-	(80)	-
Kalamunda Club Reimbursements - General	-	(1,000)	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Palm Terrace Public – Reimbursements - General	(3,422)	(2,155)	(3,322)
Kalamunda Community Radio Reimbursements - General	-	(1,491)	-
Other Reimbursements - Insurance	-	(8,486)	-
Government Grants - Federal	(20,000)	-	-
Reimbursements - Insurance	-	(10,741)	(1,259)
	(23,422)	(27,853)	(4,581)

Recurrent Expenditure

Other

Depreciation - Buildings	966,139	886,598	975,003
Depreciation - Furniture and Equipment	452,516	415,380	458,351
Depreciation - Plant and Equipment	6,566	11,697	15,475

Total Depreciation

	1,425,221	1,313,675	1,448,829
Maintenance - Buildings Salaries and Wages	1,161	4,313	1,161
Maintenance - Buildings Fuel and Oil	-	23	28
Maintenance - Buildings Purchases - Materials	-	11,031	-
Maintenance - Buildings Purchases - Sundry	217,475	101,856	198,233
Maintenance - Buildings Contractor - General	316,290	461,697	313,568
Maintenance - Buildings Overheads - Labour	-	1,375	640
Maintenance - Buildings Overheads - Plant	-	56	-
Maintenance - Buildings Utilities - Electricity	1,323	2,630	1,260
Maintenance - Buildings Utilities - Water	3,076	4,528	2,930
Maintenance - Buildings Insurance	3,722	3,614	3,614
Maintenance - Buildings Maintenance	222,213	90,711	211,629
Maintenance - Buildings Depreciation Charge	-	18	-
Maintenance - Buildings ESL Charges	968	1,229	940

Total Maintenance - Buildings

	766,228	683,082	734,003
Administration Building	118,068	142,740	109,775
Alan Anderson Public (WC)	2,808	2,276	2,726
Anderson Road Community Centre (Primary School)	8,878	7,293	8,619
Barbeques	5,331	4,771	5,175
Barton's Mill Chapel at Pickering Brook Heritage Centre	532	-	517
Bus Station Public (WC)	6,493	7,504	6,304
Carilla Camping Public (WC)	5,055	6,180	4,908
Carmel Hall	-	1,482	1,236
Carmel School (SCOUTS)	887	1,507	861
Central Hall (KADS)	2,244	2,366	2,178
31 Canning Road (DOME, Police, Community Centre)	1,449	850	1,407
Cyril Road Hall	20,985	22,001	20,373
Falls Farm	7,103	8,172	6,895
Fleming Reserve Public (WC)	8,878	7,639	8,619
Forrestfield Bowling Club	6,209	9,395	6,028
Edinburgh Road Centre Forrestfield (FIRS)	5,045	21,781	20,897
Forrestfield Hall	9,323	11,893	9,052
Forrestfield Rugby Club	4,295	1,082	4,170
Forrestfield Scout Hall	561	669	545
Forrestfield Tennis Club	448	153	436
Gooseberry Hill Hall and CHC	13,316	13,026	12,928

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Gooseberry Hill Multi Use Hall	12,427	12,470	12,066
Gooseberry Hill Public (WC)	3,627	1,266	3,521
Hartfield Country Club	939	1,349	912
Headingly Road House	10,937	3,822	10,618
Jack Healey Centre (Except Kitchen)	47,144	42,183	45,771
Jorgensen Park Pavilion	18,614	14,578	18,073
Jorgensen Park Public (WC)	6,505	9,217	6,316
Jorgensen Park Cottage	5,053	4,087	4,906
Kalamunda Archery Club	582	766	565
Kalamunda BMX Track	887	290	861
Kalamunda CHC	6,310	6,402	6,126
Kalamunda Club	2,258	3,451	2,192
Kalamunda Hockey Club	1,333	2,298	1,294
Kalamunda Lapidary Club	2,182	2,204	177
Kalamunda Pistol Club	280	508	272
Kalamunda Rifle Club	282	-	273
Kalamunda Tennis Club	4,124	735	1,091
Kostera Oval Kiosk	444	294	431
Lesmurdie Guide Hall	1,776	902	1,724
Lesmurdie Hall	12,427	12,788	12,065
Sanderson Road Centre - previously Lesmurdie Preschool	-	924	1,294
Lesmurdie Scout Group - taken over by Men's Shed see 7117	-	867	-
Lesmurdie Tennis Club	2,830	1,871	2,748
Maida Vale Preschool	1,065	2,596	1,034
Maida Vale Reserve Sports Storage (Kiosk)	448	266	436
Maida Vale Reserve Public (WC)	3,549	4,539	3,446
Maida Vale Scout Group (not shire owned)	166	-	162
Maida Vale Tennis Club	842	1,417	818
Morrison Oval Pavilion	13,316	2,010	12,928
Norm Sadler Pavilion	4,604	9,742	7,470
Pat Moran Pavilion	2,663	1,932	2,585
Pickering Brook Sports Club	22,820	696	22,155
Pioneer Park Pavilion	-	5,639	10,861
Rangeview Tennis Club	887	629	861
Ray Owen Oval Public (WC)	265	196	258
Ray Owen Pavilion	2,292	14,654	20,225
Ray Owen Stadium	2,147	2,084	2,084
Reid Oval Change Rooms	1,244	3,098	1,207
Reid Park Pavilion	1,776	4,352	1,725
Rollerama	7,318	2,599	7,105
Scott Reserve Pavilion	18,992	18,577	18,439
SKAMP Hall	786	2,024	764
SKAMP Public (WC)	10,724	2,898	10,412
Stirk Park Public (WC)	23,869	25,558	23,174
Stirk Park Sound Shell	355	412	345
Town Square Hall	23,080	23,707	22,408
Toy Library	1,934	587	1,878

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Vintage Car Club	452	-	439
Vintage Car Club - House	578	640	561
Walliston Pony Club	976	864	948
Grove Road Centre - previously Walliston Pre-School	1,776	2,150	1,724
Woodlupine Centre	56,436	55,653	46,540
Paxwold Site	2,022	2,484	1,963
Rangeview Park Tennis Club - Toilets	561	-	545
Forrestfield Soccer Club	11,235	13,517	10,908
Woodlupine Family Centre	15,264	19,578	9,480
Jack Healey Kitchen (MOW)	15,783	119	15,323
Phone Tower - Vodafone, Telstra, Optus	1,347	-	1,308
Radio Trans- Motorola	744	-	722
Small Radio Tower	997	-	968
Forrestfield Child Health Clinic	3,594	1,985	3,490
Bill Shaw Reserve Public Toilet	5,324	6,405	5,170
Decorative Street Lights	21,038	28,052	20,426
Car Park Lighting	10,654	6,400	10,343
Street Lighting	11,540	8,000	11,204
Vacant Buildings	40,133	10,974	38,966
Unallocated Building Maintenance	51,763	-	13,250
Total Maintenance - Buildings	766,228	683,082	734,003
Total Recurrent Expenditure	2,191,449	1,996,757	2,182,832
Net Recurrent Income/Expenditure	2,168,027	1,968,904	2,178,251
Building Occupancy and Maintenance Administration			
Maintenance - Buildings Purchases - Sundry	21,044	20,933	20,431
Maintenance - Buildings Contractor - General	437	3,683	424
Maintenance - Buildings Utilities - Electricity	94,096	99,336	89,615
Maintenance - Buildings Utilities - Gas	34	-	32
Maintenance - Buildings Utilities - Water	9,122	5,760	8,688
Maintenance - Buildings Insurance	10,688	10,361	9,697
Maintenance - Buildings ESL Charges	1,288	2,193	1,250
Total Building Occupancy Administration	136,709	142,266	130,137
Administration Building	127,760	135,071	121,449
Public Toilets and Other Public Facilities - Utility Costs	8,949	7,195	8,688
Administration Building	118,068	142,740	109,775
Total Building Occupancy and Maintenance Administration	254,777	285,006	239,912
Less Recovery			
Allocation Recovery	(252,809)	(258,317)	(271,651)
Total Recurrent Income	1,968	26,689	(31,739)
Non-Recurrent Operating			
Non-Recurrent Projects Salaries and Wages	801	-	209
Non-Recurrent Projects Purchases - Sundry	172	-	45
Non-Recurrent Projects Consultants	56,131	23,243	14,654
Non-Recurrent Projects Contractor - General	112,864	11,835	29,465

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Non-Recurrent Projects Overheads - Labour	3,005	-	784
Non-Recurrent Projects Overheads - Plant	1,002	-	261
Non-Recurrent Projects Maintenance	15,224	-	3,974
Non-Recurrent Projects Depreciation Charge	801	-	209
Total Non-Recurrent Projects	190,000	35,078	49,603
Demolition Costs	-	11,835	24,605
Flood Study	50,000	23,243	24,998
Building Condition Assessment	100,000	-	-
Demolition - 15 Edney Road House	28,000	-	-
Demolition - Ray Owen Reserve Toilet Block	12,000	-	-
Total Non-Recurrent Operating	190,000	35,078	49,603
Net Non-Recurrent Income/Expenditure	190,000	35,078	49,603
Net Subsidy (Contribution to General Funds)	2,359,995	2,030,672	2,196,115

550 Building Maintenance Renewal and Development

Recurrent Expenditure

<u>Building Renewal Asset Management Program</u>	2,856,948	1,168,116	1,529,518
Holding AC - Asbestos Replacement	56,083	-	7,395
Holding AC - Electrical Audit Repairs	33,650	-	-
Administration Centre Refurbishment - Blocked	84,125	-	-
Holding AC - Painting Program	134,600	-	12,167
Kalamunda District Library Upgrade	132,805	-	-
Headingly Road House Outside Toilet	-	-	-
Ray Owen Recreation Centre	6,730	11,516	11,515
KPAC external Lighting Upgrades	-	234,637	237,900
Hartfield Park Project- Refurbishment of Darling Range Pony Club Building	-	-	45,260
Ray Owen Reserve Ventilation Project	-	29,362	65,000
Stores Office - Converting to 2 offices	-	-	-
Holding AC - Kalamunda Water Park (Various Works)	-	-	-
Floor replacement program - Hartfield Park	399,275	9,616	187,500
HWRC Door Installation at crèche	-	2,934	2,934
Morrison Oval - Connection to mains gas and replacement of one water tank HWS	-	19,310	19,960
Hartfield Park Rec Centre-Protect/replace air conditioning systems from ember attack 50% grant funded	-	23,242	31,500
Kalamunda Water Park - Asset Renewals	40,716	8,829	8,829
SKAMP Hall public toilet - upgrade septic tank	-	9,041	6,500
Sanderson Rd Centre - Roof Refurbishment and repair of cracked tiles	-	10,643	10,643
Ray Owen Rec Centre - Protect/replace air conditioning systems from ember attack	-	39,312	37,700
Kalamunda Performing Arts Centre - Protect/replace air conditioning systems from ember attack	-	30,468	32,400
Scott Reserve - various works including lighting and exhaust fans	-	13,750	14,300
Rollerama Building - Roof replacement and air conditioning replacements	-	73,316	73,400
High Wycombe Rec Centre - Protect/replace air conditioning systems from ember attack	223,211	32,672	31,500
Hartfield Park Rec Centre - Roof and flooring renewal	-	144,782	142,826
Forrestfield Scouts - Kitchen and Toilet refurbishments	-	53,710	39,000
Ellis Cottage Re-roofing	-	11,963	11,963
Painting Program - Hartfield Park Recreation Centre	-	4,264	4,264

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Painting Program Scott Reserve Change Rooms	-	5,607	5,605
Asbestos Program - Asbestos removal & Stabilisation Alan Fernie Pavilion	-	-	-
Electrical Audit Repair-Maida Vale Res.(off Acacia Rd-main &sports lighting boards-baseball diamond)	-	49,708	71,000
Electrical Audit repairs - Hartfield Park Golf Club	-	5,831	5,831
Electrical Audit repairs - Stirk Park (site main board)	-	16,783	15,625
Asbestos Program - Asbestos replacement and repairs at Agricultural Hall	-	14,397	14,397
Electrical Audit Repairs - Scott Reserve Shed Replace Non-Compliant lines and board	-	4,760	4,760
Painting Program - Kalamunda Library	-	23,819	23,819
Zig Zag Cafe Refurbishment	-	24,389	21,250
Zig Zag Upstairs Air Conditioning	32,354	-	37,500
Asbestos Replacement - Forrestfield Scout Hall Kitchen	-	6,250	6,250
Upgrade of Cooling/Heating systems - Jack Healy	-	17,426	21,250
Carpet replacement - Admin building function room	-	16,152	16,150
Kalamunda Library Carpet & Ceiling Replacement & Miscellaneous Repairs (Dec 2015)	-	135,125	135,250
Painting program - Lesmurdie Hall	-	4,737	5,750
Asbestos Replacement Program - Scott Reserve Verandah	-	21,119	22,250
Electrical Audit Repairs - Barton's Mill Carilla Camping Site	-	4,773	5,625
Painting Program - Cyril Road Hall	-	6,737	7,250
Ray Owen Pavilion - Move sub metre from store room to outside the pavilion	-	-	12,500
Electrical Audit Repairs - Kalamunda Performing Arts Theatre KPAC MSP	22,994	18,144	25,625
Asbestos Program - Jack Healy Centre	-	25,288	31,250
Painting Program - Edinburgh Rd Centre FF - FIRS - Internal ceiling paint	-	-	6,125
High Wycombe Library -Replacement of air conditioning unit	-	3,705	-
Holding Account - Design, Documentation and Approvals for Building Renewal Projects	39,258	-	-
Holding Account - Emergency Building Capital Repairs	33,650	-	-
Emergency Build. Rep. Kalamunda Water Park slide columns	78,516	-	-
Holding AC -Septic Tank Renewal Program	44,867	-	-
Administration Building Refurbishment - Toilets and staff lunchroom	85,246	-	-
Administration Centre - Upgrade to air conditioning -Function room, CEO & HR	67,300	-	-
Administration Centre- New stairs and ramps at rear on BCA access requirements	68,422	-	-
Forrestfield Library - Replacement of AC	31,407	-	-
Kalamunda Water Park - Repairs to slide fibreglass launching box and steelwork	15,367	-	-
Ray Owen Sports Centre - Replacement of skylight and damaged ceiling	61,692	-	-
Ray Owen Power Supply design	28,042	-	-
Scott Reserve Pavilion - Replace hot water system	23,555	-	-
SKAMP Hall - Replacement of AC	11,217	-	-
Hills BMX Club - Starting ramp & facilities upgrade	253,889	-	-
Maida Vale Reserve-Norm Sadler Pavilion, upgrade septic and drainage facilities	89,733	-	-
Hartfield Park - Develop and refurbish Hockey Clubrooms	448,666	-	-
Zig Zag Cultural Centre - Totem Pole relocation & repair	28,042	-	-
Kalamunda History Village - Railway Platform Refurbishment	11,217	-	-
Kalamunda History Village - Locomotive Repaint	8,412	-	-
Kalamunda Community Learning Centre (Jorgenson Park) Redevelopment	168,250	-	-
Ray Owen Toilet upgrade	72,908	-	-
Kalamunda Central Hall Toilet Improvements	20,751	-	-

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Recurrent Expenditure Renewal	2,856,948	1,168,116	1,529,518
Net Recurrent Expenditure Renewal	2,856,948	1,168,116	1,529,518
Non-Recurrent Income and Expenditure Development			
Non-Recurrent Income			
Government Grants - CSRFF	(75,450)	-	-
Government Grants - Federal	(20,000)	-	-
Contributions - Capital Works	(75,450)	-	(10,000)
Total Recurrent Income	(170,900)	-	(10,000)
Non-Recurrent Expenditure			
Building Construction	1,657,483	261,094	554,741
Holding AC - Safe Roof Access Program (Install fall arrestor systems on priority basis)	89,733	-	-
Hartfield Park - Develop and refurbish Soccer clubrooms (with viewing area) - 100% state funding	1,345,997	45,968	98,319
Hartfield Park Project- Undertake implementation of alternative water supply project	84,125	149,020	358,736
SES - shed and garage construction	22,433	-	-
Forrestfield Skate Park Toilet Block Facilities	22,433	-	-
Shire/Service Clubs Storage Shed Development	80,760	-	-
Foothills Learning Centre - New permanent shade structure	12,002	-	-
Total Non-Recurrent Expenditure Development	1,657,483	261,094	554,741
Net Non-Recurrent Income/Expenses Development	1,486,583	261,094	544,741
Net Subsidy (Contribution to General Funds)	4,343,531	1,429,211	2,074,259

DEVELOPMENT SERVICES

501 Office of the Director Development Services

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	26,188	24,887	25,790
Salaries and Wages - Long Service Leave	4,803	4,335	4,729
Salaries and Wages	240,628	239,570	236,943
Superannuation	25,348	25,143	24,960
Uniforms & Protective Clothing	250	279	250
Utilities - Telephone	600	1,184	600
Workers Compensation	6,670	5,695	5,600

Service Fees

Service Fee - Accommodation	9,633	9,796	10,583
Service Fee - Human Resources	11,543	8,319	10,924
Service Fee - Information Technology	17,297	15,218	16,014
Service Fee - Management and Accounting	18,598	16,424	17,773

Other

Advertising and Promotions	2,244	-	2,181
Consultants	40,580	13,989	20,000
Printing and Stationery	2,244	80	2,181
Purchases - Sundry	1,088	1,892	1,057

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Utilities - Telephone	1,220	1,224	1,186
Total Recurrent Expenditure	408,934	368,034	380,771
Net Recurrent Income/Expenditure	408,934	368,034	380,771
Net Subsidy (Contribution to General Funds)	408,934	368,034	380,771

519 Manager Approval Services (Previously Strategic Planning and Sustainability Management)

Recurrent Income

Fees - Project Management	(15,000)	(19,680)	(16,172)
Total Recurrent Income	(15,000)	(19,680)	(16,172)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	-	-	1,123
Motor Vehicle Expenses	-	1,801	1,801
Salaries and Wages - Annual Leave	21,306	20,607	22,975
Salaries and Wages - Long Service Leave	4,532	4,835	4,888
Salaries and Wages	230,493	261,277	256,088
Superannuation	32,558	34,136	34,222
Uniforms & Protective Clothing	500	490	500
Utilities - Telephone	480	414	480
Workers Compensation	6,295	7,166	7,046

Service Fees

Service Fee - Accommodation	4,354	3,352	2,883
Service Fee - Human Resources	11,543	3,025	3,362
Service Fee - Information Technology	25,946	5,906	4,807
Service Fee - Management and Accounting	18,598	6,549	5,387

Other

Purchases - Sundry	650	750	632
Utilities - Telephone	480	438	466

Total Recurrent Expenses	357,735	350,746	346,660
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Non Recurrent Operating Expenditure

Non-Recurrent Projects	500,000	154,795	140,000
Forrestfield North (previously Forrestfield/High Wycombe Industrial Area)	500,000	137,249	140,000
Forrestfield Industrial Area Scheme Stage 1	-	17,546	-

Total Non-Recurrent Operating Expenditure	500,000	154,795	140,000
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Net Non-Recurrent Income/Expenditure	500,000	154,795	140,000
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Net Subsidy (Contribution to General Funds)	842,735	485,861	470,488
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522 Statutory Planning Services

Recurrent Income

Reimbursements - General	(6,000)	-	-
Reimbursements - General	-	-	(3,142)
Sale of Goods	-	-	(232)
Fees - Zoning Forms	(80,000)	(70,463)	(100,000)
Fees - Miscellaneous	(106)	(593)	(103)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Fees - Subdivision	(11,255)	(9,581)	(10,927)
Fees - Development	(369,770)	(312,129)	(359,000)
Fees - Rezoning	(8,742)	(488)	(8,487)
Fines and Penalties	(25,462)	(500)	(24,720)
Total Recurrent Income	(501,335)	(393,754)	(506,611)
Recurrent Expenditure			
Employment Costs			
Allowances	720	-	720
Fringe Benefits Tax	9,736	5,154	10,037
Motor Vehicle Expenses	6,995	4,299	6,791
Depreciation Charge	6,600	6,050	6,600
Salaries and Wages - Annual Leave	38,772	32,647	32,844
Salaries and Wages - Long Service Leave	8,248	6,405	6,987
Salaries and Wages	419,444	407,020	355,308
Salaries and Wages - Casual & Relief	-	1,825	-
Superannuation	47,483	46,360	40,752
Uniforms & Protective Clothing	1,250	241	1,250
Utilities - Telephone	480	401	480
Workers Compensation	11,455	8,414	8,274
Service Fees			
Service Fee - Accommodation	6,531	6,645	7,175
Service Fee - Human Resources	32,725	28,986	38,234
Service Fee - Information Technology	43,242	41,915	44,039
Service Fee - Management and Accounting	52,725	57,395	62,206
Other			
Advertising and Promotions	30,766	21,337	29,870
Consultants	-	5,240	-
Purchases - Sundry	530	305	515
Valuations	6,753	-	-
Utilities - Telephone	154	164	150
Total Recurrent Expenditure	724,609	680,800	652,232
Net Recurrent Income/Expenditure	223,274	287,046	145,621
Net Subsidy (Contribution to General Funds)	223,274	287,046	145,621

540 Building Services

Recurrent Income

Fees - Application	(268,185)	(275,914)	(321,608)
Fees - Building Registration Board	-	(147)	-
Fines and Penalties	(7,500)	-	(1,157)
Fees - Development	-	(9,339)	(19,021)
Fees - Miscellaneous	(854)	(44)	(344)
Fees - Inspection	(3,960)	(2,251)	-
Fees - Miscellaneous	(11,500)	(8,444)	(8,250)
Fees - Application	(1,200)	(691)	-
Fees - Strata Title	(4,364)	(4,444)	(6,179)
Licences - Demolition	(5,760)	(5,700)	(4,750)

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Fees - BCITF	(2,813)	(2,820)	(3,300)
Fees - Building Plans	(13,500)	(14,134)	(14,011)
Fees - Building Registration Board	(6,885)	(6,595)	(5,741)
Fees - Inspection	(216,600)	(101,397)	(128,927)
Total Recurrent Income	(543,121)	(431,919)	(513,288)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	12,411	15,769	12,795
Motor Vehicle Expenses	18,894	14,450	18,344
Depreciation Charge	15,500	14,208	15,500
Salaries and Wages - Annual Leave	42,433	40,898	46,648
Salaries and Wages - Long Service Leave	9,026	9,096	9,923
Salaries and Wages	459,058	518,805	504,651
Superannuation	61,781	60,614	69,605
Uniforms & Protective Clothing	1,500	520	1,500
Utilities - Telephone	1,440	2,060	1,440
Workers Compensation	12,537	11,950	11,751
Service Fees			
Service Fee - Accommodation	8,708	8,866	9,567
Service Fee - Human Resources	34,630	24,870	32,772
Service Fee - Information Technology	43,242	41,915	44,039
Service Fee - Management and Accounting	55,793	49,271	53,319
Other			
Purchases - Sundry	3,194	2,831	6,470
Plant and Equipment (Under \$3,000)	2,454	654	-
Subscriptions	3,102	2,223	3,012
Total Recurrent Expenditure	785,703	819,000	841,336
Net Recurrent Income/Expenditure	242,582	387,081	328,048
Net Subsidy (Contribution to General Funds)	242,582	387,081	328,048

520 Strategic Planning Services

Recurrent Income

Reimbursements - General	-	-	(6,556)
Fees - Miscellaneous	-	-	(3,650)
Contributions - General	-	(22,754)	(21,484)
Reimbursements - General	(3,275)	(3,180)	(3,180)
Total Recurrent Income	(3,275)	(25,934)	(34,870)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	5,880	6,794	6,062
Motor Vehicle Expenses	4,502	2,071	4,371
Depreciation Charge	18,500	16,958	18,500
Salaries and Wages - Annual Leave	21,166	15,541	20,541
Salaries and Wages - Long Service Leave	4,503	4,006	4,370

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Salaries and Wages	228,974	170,084	190,214
Superannuation	23,763	16,467	20,062
Uniforms & Protective Clothing	750	-	750
Utilities - Telephone	480	698	480
Workers Compensation	6,254	5,262	5,175
Service Fees			
Service Fee - Accommodation	6,967	7,084	7,654
Service Fee - Human Resources	17,315	16,551	21,848
Service Fee - Information Technology	43,242	22,826	24,021
Service Fee - Management and Accounting	27,897	32,848	35,546
Other			
Advertising and Promotions	5,726	970	5,559
Printing and Stationery	1,126	-	1,093
Purchases - Sundry	1,558	1,203	1,513
Utilities - Telephone	-	131	-
Valuations	-	1,511	6,556
Total Recurrent Expenditure	418,603	321,006	374,315
Net Recurrent Income/Expenditure	415,328	295,072	339,445
Non Recurrent Operating Expenditure			
Non-Recurrent Projects Consultants	10,000	15,313	20,000
Non-Recurrent Projects Contractor - General	10,000	-	12,000
Total Non Recurrent Projects	20,000	15,313	32,000
Pickering Brook Town Centre Expansion	20,000	15,313	32,000
Total Non Recurrent Projects	20,000	15,313	32,000
Total Non Recurrent Operating Expenditure	20,000	15,313	32,000
Net Subsidy (Contribution to General Funds)	435,328	310,385	371,445

365 Community Safety and Compliance Services (previously Health and Rangers Services Management)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	12,615	7,546	12,393
Salaries and Wages - Long Service Leave	2,684	2,416	2,636
Salaries and Wages	136,470	138,289	134,074
Superannuation	23,108	22,798	22,702
Uniforms & Protective Clothing	250	246	250
Utilities - Telephone	480	298	480
Workers Compensation	3,727	3,175	3,122

Service Fees

Service Fee - Accommodation	2,612	2,651	2,870
Service Fee - Human Resources	5,772	4,116	5,462
Service Fee - Information Technology	8,649	7,609	8,007
Service Fee - Management and Accounting	9,299	8,124	8,887

Other

Purchases - Sundry	579	503	562
Utilities - Telephone	481	653	467

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Projects Purchases - Sundry	2,575	-	2,500
Projects Advertising and Promotions	2,575	-	2,500
Projects Contractor - General	6,338	12,905	6,153
Total Projects	11,488	12,905	11,153
Community Safety & Crime Plan Implementation	11,488	12,905	11,153
Total Projects	11,488	12,905	11,153
Total Recurrent Expenditure	218,214	211,329	213,065
Net Recurrent Income/Expenditure	218,214	211,329	213,065
Net Subsidy (Contribution to General Funds)	218,214	211,329	213,065

370 Environmental Health

Recurrent Income

Fees - Miscellaneous	(3,929)	(1,696)	(3,815)
Fees - Inspection	-	(351)	-
Fees - Supervision	-	(1,193)	-
Fines and Penalties	(9,712)	(28,798)	(9,429)
Fees - Application	(9,673)	(11,108)	(9,673)
Fees - Stall Holders/ Traders	(9,043)	(9,497)	(8,780)
Fees - Inspection	(7,547)	(10,030)	(7,547)
Fees - Offensive Trade Permits	(714)	(1,697)	(707)
Fees - Programmes	(240,486)	(117,862)	(116,977)
Licences - Caravan Park	(3,116)	(3,294)	(3,085)
Licences - Cattery	(255)	(248)	(248)
Fees - Miscellaneous	(2,106)	(2,782)	(2,045)
Fees - Supervision	(63,880)	(72,998)	(62,019)

Total Recurrent Income

(350,461) (261,554) (224,325)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	3,999	4,253	4,123
Motor Vehicle Expenses	8,717	5,324	8,463
Depreciation Charge	14,800	13,567	14,800
Salaries and Wages - Annual Leave	39,883	36,826	38,286
Salaries and Wages - Long Service Leave	8,484	7,465	8,144
Salaries and Wages	436,248	400,278	418,888
Salaries and Wages - Casual & Relief	1,196	-	1,176
Superannuation	49,697	51,293	48,459
Uniforms & Protective Clothing	1,525	882	1,700
Workers Compensation	11,903	9,910	9,745

Service Fees

Service Fee - Accommodation	15,675	15,950	17,220
Service Fee - Human Resources	36,361	37,305	49,159
Service Fee - Information Technology	51,891	76,354	80,070
Service Fee - Management and Accounting	58,583	73,819	79,979

Other

Plant and Equipment (Under \$3,000)	6,200	7,646	8,755
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Advertising and Promotions	5,675	2,804	5,510
Analytical Expenses	14,567	13,862	14,143
Contractor - General	42,902	33,819	35,827
Courier Fees	4,371	3,612	4,244
Depreciation - Plant and Equipment	-	-	3,100
Purchases - Consumables	11,145	10,543	10,820
Purchases - Sundry	4,334	3,575	4,208
Utilities - Telephone	1,131	1,069	1,098
Total Recurrent Expenditure	829,287	810,156	867,917
Net Recurrent Income/Expenditure	478,826	548,601	643,592
Non-Recurrent Operating Expenditure			
Special Projects Salaries and Wages	-	1,876	-
Special Projects Purchases - Sundry	-	11,890	-
Special Projects Contractor - General	244,779	75,208	113,435
Special Projects Overheads - Labour	-	1,471	-
Special Projects Overheads - Plant	-	616	-
Special Projects Equipment Hire and Lease	-	7,530	-
Special Projects Maintenance	-	756	-
Special Projects Depreciation Charge	-	170	-
Total Non Recurrent Projects	244,779	99,517	113,435
Contaminated Sites Investigation	244,779	99,517	113,435
Total Non Recurrent Projects	244,779	99,517	113,435
Total Non Recurrent Expenditure	244,779	99,517	113,435
Net Subsidy (Contribution to General Funds)	723,605	648,118	757,027

265 Community Compliance and Education Coordination (Previously Rangers & Fire Prevention Coordination)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	5,215	3,223	5,376
Motor Vehicle Expenses	8,190	7,263	7,951
Depreciation Charge	6,000	5,500	6,000
Salaries and Wages - Annual Leave	7,870	7,775	7,735
Salaries and Wages - Long Service Leave	1,674	1,508	1,645
Salaries and Wages	85,142	86,417	83,679
Superannuation	8,836	8,762	8,684
Utilities - Telephone	480	799	680
Uniforms & Protective Clothing	250	-	250
Workers Compensation	2,325	1,981	1,949

Service Fees

Service Fee - Accommodation	7,837	7,962	8,610
Service Fee - Human Resources	5,772	12,435	16,386
Service Fee - Information Technology	8,649	22,826	24,021
Service Fee - Management and Accounting	9,299	24,724	26,660

Other

Utilities - Telephone	220	-	-
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Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Recurrent Expenditure	157,759	191,177	199,626
Net Subsidy (Contribution to General Funds)	157,759	191,177	199,626

275 Fire Prevention

Recurrent Income

Fees - Miscellaneous	(1,639)	-	(1,591)
Fines and Penalties	(4,000)	(8,000)	(4,000)
Total Recurrent Income	(5,639)	(8,000)	(5,591)

Employment Costs

Motor Vehicle Expenses	9,740	9,320	9,459
Depreciation Charge	23,400	21,450	23,400
Salaries and Wages - Annual Leave	11,798	16,202	11,458
Salaries and Wages - Long Service Leave	2,510	2,234	2,437
Salaries and Wages	127,630	122,814	123,952
Superannuation	13,246	12,796	12,864
Uniforms & Protective Clothing	2,500	1,297	2,500
Workers Compensation	3,486	2,935	2,886

Service Fees

Service Fee - Accommodation	2,395	2,444	2,631
Service Fee - Human Resources	11,543	15,763	20,756
Service Fee - Information Technology	17,297	22,826	24,021
Service Fee - Management and Accounting	18,598	31,258	33,769

Other

Advertising and Promotions	8,240	6,827	8,000
Plant and Equipment (Under \$3,000)	5,845	2,014	1,015
Equipment Hire and Lease	3,708	-	3,600
Contractor - General	12,607	3,133	12,240
Depreciation - Plant and Equipment	16,761	30,388	28,080
Purchases - Consumables	609	-	591
Purchases - Sundry	1,639	674	1,591
Utilities - Telephone	596	390	579

Total Recurrent Expenditure	294,148	304,764	325,829
Net Recurrent Income/Expenditure	288,509	296,764	320,238

Non Recurrent Expenditure

Non Recurrent Project Salaries and Wages	3,588	4,664	3,588
Non Recurrent Project Printing and Stationery	2,440	2,440	2,440
Non Recurrent Project Purchases - Sundry	7,576	809	19,576
Non Recurrent Project Advertising and Promotions	1,041	5,297	1,041
Non Recurrent Project Consultants	850	950	850
Non Recurrent Project Contractor - General	1,763	1,763	1,763
Non Recurrent Project Equipment Hire and Lease	5,538	13,038	5,538
Non Recurrent Project Utilities - Telephone	204	204	204

Total Non Recurrent Projects	23,000	29,166	35,000
Bushfire Prone Declaration - Education Project	23,000	29,166	35,000

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Total Non Recurrent Projects	23,000	29,166	35,000
Net Subsidy (Contribution to General Funds)	311,509	325,930	355,238

270 Senior Community Safety Officer (Previously Ranger Services)

Recurrent Income

Fees - Animal Pound	(7,426)	(8,229)	(7,210)
Fees - Miscellaneous	(6,385)	(9,136)	(6,199)
Fees - Number Plates	(1,398)	(1,364)	(1,384)
Fines and Penalties	(1,000)	(26,669)	(17,000)
Fees - Application	(2,404)	(2,500)	(2,334)
Fees - Animal Pound	(19,096)	(25,057)	(18,540)
Fees - Dog Registration	(165,000)	(201,216)	(165,000)
Fees - Fine Enforcement Revenue	(20,000)	(44,139)	(27,000)
Fees - Miscellaneous	(2,820)	(3,388)	(2,738)
Licences - Cattery	(18,190)	(23,279)	(17,660)
Licences - Dog Kennel	(600)	(600)	(600)

Total Recurrent Income

(244,319) (345,576) (265,665)

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	5,215	5,783	5,376
Motor Vehicle Expenses	66,259	60,667	64,329
Depreciation Charge	23,860	21,872	23,860
Salaries and Wages - Annual Leave	44,763	48,854	43,565
Salaries and Wages - Long Service Leave	9,522	8,495	9,267
Salaries and Wages	520,746	537,154	545,382
Salaries and Wages - Casual & Relief	73,852	29,782	40,694
Superannuation	62,484	65,641	60,610
Uniforms & Protective Clothing	5,775	1,112	5,775
Utilities - Telephone	4,500	9,412	8,470
Utilities - Telephone	5,109	109	591
Workers Compensation	14,138	12,058	11,857

Service Fees

Service Fee - Accommodation	6,531	6,661	7,175
Service Fee - Human Resources	46,750	29,861	39,381
Service Fee - Information Technology	51,891	53,394	56,049
Service Fee - Management and Accounting	75,321	59,161	64,072

Other

Advertising and Promotions	8,748	4,113	8,493
Contractor - General	21,321	18,840	20,700
Equipment Hire and Lease	35,529	13,886	23,518
Depreciation - Buildings	1,365	1,252	1,380
Depreciation - Plant and Equipment	7,566	12,866	18,975
Fines Enforcement Charges	6,000	1,491	(2,000)
Plant and Equipment (Under \$3,000)	23,690	19,606	23,000
Printing and Stationery	2,527	512	512
Purchases - Consumables	6,865	4,028	6,665

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Purchases - Sundry	9,270	6,968	9,000
Veterinary Fees	4,611	2,680	4,477
Maintenance - Buildings Purchases - Materials	1,639	-	1,591
Maintenance - Buildings Purchases - Sundry	1,599	383	1,552
Maintenance - Buildings Contractor - General	3,910	1,456	3,797
Maintenance - Buildings Utilities - Water	176	133	168
Maintenance - Buildings Insurance	99	259	96
Maintenance - Buildings ESL Charges	97	89	94
Total Building Occupancy and Maintenance Costs	7,520	2,320	7,298
Dog Pound	5,509	1,747	5,349
Dog Pound	372	573	358
Cat Pound	1,639	-	1,591
Total Building Occupancy and Maintenance Costs	7,520	2,320	7,298
Total Recurrent Expenditure	1,151,728	1,038,580	1,108,471
Net Recurrent Income/Expenditure	907,409	693,004	842,806

Non-Recurrent Expenditure

Non-Recurrent Projects Salaries and Wages	-	3,809	-
Non-Recurrent Projects Plant and Equipment (Under \$3,000)	3,090	-	3,000
Non-Recurrent Projects Overheads - Labour	-	1,780	-
Non-Recurrent Projects Equipment Hire and Lease	-	-	10,000
Non-Recurrent Projects Purchases - Sundry	24,175	265	12,500
Total Non Recurrent Projects	27,265	5,854	25,500
Emergency Management	26,265	265	15,500
Wattle Grove Bushfire Management Costs	1,000	9,505	10,000
Total Non Recurrent Projects	27,265	5,854	25,500
Total Non-Recurrent Expenditure	27,265	5,854	25,500
Net Subsidy (Contribution to General Funds)	934,674	698,858	868,306

280 Bush Fire Brigade

Recurrent Income

Reimbursements - General	-	(16,072)	-
Government Grants - State Operating	(126,530)	(130,333)	(124,790)
Total Recurrent Income	(126,530)	(146,405)	(124,790)

Recurrent Expenditure

Employment Costs

Uniforms & Protective Clothing	22,060	10,250	22,060
Utilities - Telephone	-	1,635	-
Insurance	7,880	5,538	11,393
Plant and Equipment (Under \$3,000)	11,480	5,940	7,550
Purchases - Materials	-	206	4,667
Purchases - Sundry	13,267	17,158	12,881
Maintenance	8,118	2,107	3,139
Maintenance	8,715	1,612	8,715
Motor Vehicle Expenses	30,110	42,576	43,610

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Motor Vehicle Expenses	10,300	811	10,000
Recruitment	-	1,485	-
Utilities - Telephone	20,900	21,877	20,900
Maintenance - Buildings Purchases - Materials	191	42	372
Maintenance - Buildings Purchases - Sundry	780	1,401	1,515
Maintenance - Buildings Contractor - General	159	1,808	309
Maintenance - Buildings Utilities - Electricity	564	-	1,075
Maintenance - Buildings Utilities - Water	55	-	105
Maintenance - Buildings Insurance	52	741	101
Maintenance - Buildings Maintenance	2,145	3,996	4,420
Maintenance - Buildings ESL Charges	53	435	103
Total Building Occupancy and Maintenance Costs	3,999	8,423	8,000
BFB Station	724	2,276	1,884
BFB Station	3,275	6,147	6,116
Total Building Occupancy and Maintenance Costs	3,999	8,423	8,000
Total Recurrent Expenditure	136,829	119,615	152,915
Net Recurrent Income/Expenditure	10,299	(26,789)	28,125
Non-Recurrent Income			
Government Grants - State Capital	-	-	(6,500)
Total Non-Recurrent Income	-	-	(6,500)
Non Recurrent Expenditure			
Purchases - Minor Plant	-	-	6,500
Total Non Recurrent Expenditure	-	-	6,500
Net Non Recurrent Income/Expenditure	-	-	-
Net Subsidy (Contribution to General Funds)	10,299	(26,789)	28,125

285 State Emergency Services

Recurrent Income

Reimbursements - General	-	(882)	-
Government Grants - State Operating	(54,830)	(54,044)	(53,340)
Total Recurrent Income	(54,830)	(54,044)	(53,340)

Recurrent Expenditure

Employment Costs

Uniforms & Protective Clothing	-	52	-
Plant and Equipment (Under \$3,000)	5,750	1,914	7,550
Purchases - Sundry	12,025	14,280	11,340
Insurance	2,820	-	2,404
Purchases - Materials	2,000	-	-
Maintenance	3,800	1,186	3,800
Utilities - Telephone	-	589	-
Motor Vehicle Expenses	9,535	8,053	8,935
Utilities - Telephone	14,900	12,797	14,277
Maintenance - Buildings Purchases - Sundry	530	435	515

Income / Expenditure Description	2016/2017 Budget \$	2015/2016 Estimate \$	2015/2016 Budget \$
Maintenance - Buildings Purchases - Materials	160	84	155
Maintenance - Buildings Contractor - General	2,471	1,440	2,884
Maintenance - Buildings Utilities - Electricity	882	-	840
Maintenance - Buildings Insurance	1,040	741	1,010
Maintenance - Buildings Maintenance	757	840	1,242
Maintenance - Buildings ESL Charges	160	-	155
Total Building Occupancy and Maintenance Costs	6,000	3,540	6,801
SES Station	2,082	890	2,005
SES Station	3,918	2,651	4,796
Total Building Occupancy and Maintenance Costs	6,000	3,540	6,801
Total Recurrent Expenditure	56,830	42,412	55,107
Net Recurrent Income/Expenditure	2,000	(11,632)	1,767
Net Subsidy (Contribution to General Funds)	2,000	(11,632)	1,767

Schedule of Fees & Charges

For the year ended 30 June 2017



**shire of
kalamunda**



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per Hour	250.00
Directors	Per Hour	200.00
Manager	Per Hour	150.00
Senior Officer (Level 8-9)	Per Hour	100.00
Junior Officer (Level 5-6)	Per Hour	75.00
Plan Retrieval fee		
Building Plan request search fee (Off-site storage)		35.00
Plan Print		
Copies of Building/House plans (hard copy) per page (A4 or A3)		13.50
Building Plan - Emailed Prints per plan sheet		13.50
Dishonoured Payment Administration Fees		11.00
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)		20.00
Interest on outstanding balances related on trust debts and sundry debts		5.50%
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)		26.00
Rates Instalment Rates (four instalments)		18.00
Rates Instalment Rates (two instalments)		6.00
Judgement set aside charge		300.00
Interest on rates instalments		5.50%
Penalty interest on outstanding rates		11%
Property Rates Settlement Statement		35.00
Re-print copy of Rates Notice		16.50
Administration fee for incorrect payment made by ratepayer		20.00
Special Payment Arrangements (SPA's)		20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)		20.00
Smarter way to pay early termination fee		20.00
Administration fee for rebate process	Per Property	15.00
Credit Card Surcharge (applies to all fees) (GST treatment is the same as the fee or charge to which it relates)	% of \$ value paid	1% of amount paid
Rates Historical Search	Per Year	30.00
Sale of Street Listing		
<i>All Wards</i>		170.00
<i>One Ward</i>		56.00
Freedom of Information		
<i>Application</i>		30.00
<i>Charge for time to deal with application</i>	1st Hour	
<i>Charge after initial hour</i>	Hour	30.00
Property Owner Details Search	per property searched or suggest a maximum of 4 properties for dividing fences etc.	30.00



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
COMMUNITY DEVELOPMENT		
Liberty Swing - Stirk park		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
Podiatry Service		
Kalamunda, High Wycombe and Forrestfield	Visit	28.00
Kalamunda HACC		
Peter Anderton Respite Centre (inc meal - activity extra)	Day	As published in WA HACC Policy
Shoppers Bus	Per one way trip	As published in WA HACC Policy
Domestic Assistance	Hour	As published in WA HACC Policy
Respite Care	Hour	As published in WA HACC Policy
Personal Care	Hour	As published in WA HACC Policy
Social Support	Hour	As published in WA HACC Policy
Home Maintenance	Hour	As published in WA HACC Policy
Other Food Services(Meal preparation at home)	Hour	As published in WA HACC Policy
Meals on Wheels	Per Meal	As published by City of Stirling
Home Care Package - The maximum fee is 17.5% of basic rate of the single pension, plus 50% of income IF client income is above the basic rate of single pension.	Per Month	17.5 % of pension plus any co-payment approved and/or income tested fee. Hourly rates are no longer part of this program
Day Centre Meal	Meal	11.00
Day Centre Drop Off Agreement Breach	Hour	120.00
Day Centre Failure to Cancel Services (HACC) 24 hours notice or less	Day	24.00
Day Centre Failure to Cancel Services (HACC) 48 - 24 hours notice	Day	8.00
Day Centre Failure to Cancel Services (CDC/Brokerage) 24 hours notice or less	Hour	23.00
Day Centre Failure to Cancel Services (HACC) 48 - 24 hours notice	Hour	11.00
In Home Services (HACC) Failure to Cancel Services 24 hours notice or less	Hour	8.00
In Home Services (HACC) Failure to Cancel Services 48 - 24 hours notice	Hour	4.00
In Home Services (CDC) Failure to Cancel Services 24 hours notice or less	Hour	46.00
In Home Services (CDC) Failure to Cancel Services 48 - 24 hours notice	Hour	23.50
Social Support (CDC) Failure to Cancel Services 24 hours notice or less	Hour	46.00
Social Support (CDC) Failure to Cancel Services 48 - 24 hours notice	Hour	23.50
Gardening/Home Maintenance (CDC) Failure to Cancel Services 24 hours notice or less	Hour	51.00
Gardening/Home Maintenance (CDC) Failure to Cancel Services 48 - 24 hours notice	Hour	25.50
Meals on Wheels (HACC) Failure to Cancel Services 48 hours notice or less	Meal	10.00
Meals on Wheels (CDC/Brokerage) Failure to Cancel Services 48 hours notice or less	Meal	11.00
Transport Failure to Cancel Services (HACC) 24 hours notice or less	One Way Trip	Recoup of full HACC fee 0km to 10km = \$5.00 11km to 30km = \$8.00 31km to 60km =



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Transport Failure to Cancel Services (HACC) 48 - 24 hours notice	One Way Trip	\$10.00 61km to 90km = \$15.00 Team Leader discretion only to override the fee Recoup 50% of the one way trip HACC fee for the scheduled and cancelled trip
Transport Failure to Cancel Services (CDC) 24 hours notice or less	Hour	25.00
Transport Failure to Cancel Services (CDC) 48 - 24 hours notice	Hour	12.50
Initiation of Non Response to A Scheduled Visit Procedure (HACC & CDC)	Hour	60.00
Consumer Directed Care Charges		
In Home Services (e.g. domestic, personal care, medication support, meal preparation, shopping)	Hour	46.00
In Home Services travel (e.g. if required to shops and back)	KM	0.85
Transport	Hour	49.00
Transport	KM	0.85
Social Support	Hour	49.00
Social Support	KM	0.85
Gardening/Home Maintenance	Hour	51.00
Centre Based Day Care - Attendance	Hour	23.00
Centre Based Day Care - Transport	One Way Trip	3.50
Centre Based Day Care - Meal	Meal	11.00
Meals on Wheels	Meal	11.00
Case Management - Initial Set Up	Hour	61.00
Case Management - Ongoing	Hour	51.00
Administration Overhead		
Brokerage Charges		
Centre Based Day Care - Attendance	Hour	23.00
Centre Based Day Care - Transport (bus/group)	One Way Trip	3.50
Centre Based Day Care - Transport (one on one)	Hour	49.00
Centre Based Day Care - Transport (one on one)	KM	0.85
Centre Based Day Care - Meal	Meal	11.00
Community Transport		
0 - 10 km	Per one way trip	As published in WA HACC Policy
11 - 30 km (previously 0-30 km)	Per one way trip	As published in WA HACC Policy
31 - 60 km	Per one way trip	As published in WA HACC Policy
61 - 99 km (previously 61-90km)	Per one way trip	As published in WA HACC Policy
Over 100 km		By Negotiation
LIBRARIES		
Kalamunda Library		
Forrestfield Library		
High Wycombe Library		
Lesmurdie Library		
Local History Scanner	Hour	5.00



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
USB Devices	each	8.00
Library bags	each	1.00
Lost Books		Replacement
Damaged Books		Replacement
Overdue Fees	day	-
Administration fee for handling refund of lost item		8.00
Ear buds/phones for use on public PC's	each	4.00
Word Processor Use - No charge for maximum of two hour booking		-
Printing - Black & white	per page	0.20
Printing - Colour	per page	1.00
Internet Use - No charge for maximum of two hour booking		-
Printing - Black & white	per page	0.20
Printing - Colour	per page	1.00
Photocopier Use - A4 Black and White	per page	0.20
Photocopier Use - A4 Colour	per page	1.00
Photocopier Use - A3 Black and White	per page	0.40
Photocopier Use - A3 Colour	per page	2.00
Replacement library cards	each	4.20
Laminating - A4	each	2.40
Laminating - A3 - Kalamunda and Forrestfield only	each	4.70
Scan and email	page	3.50
Fax Charges		
<i>Metropolitan area - First page</i>	page	3.70
<i>Metropolitan area - Subsequent pages</i>	page	1.20
<i>Rest of Australia- First page</i>	page	4.90
<i>Rest of Australia- Subsequent pages</i>	page	2.50
<i>Rest of World- First page</i>	page	10.00
<i>Rest of World- Subsequent pages</i>	page	4.90
FINES ENFORCEMENT [Regulation 9]		
Part A - Enforcement Fees for part 3 of the Act		
Fee for issuing a final demand (To be imposed when the final demand is issued)		16.40
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)		13.95
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)		52.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)		28.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		28.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		134.00
Part C - Enforcement Fees for part 7 of the Act		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour		59.50



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees		
Fee for inspecting personal property under seizure		40.00
Fee for lodging a memorial under S89		43.00
Fee for lodging a withdrawal of memorial under S90		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees		
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees		
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding the actual amounts disbursed in connection with the actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees		141.00
Fee for attending a sale of personal property or land		63.50
Fee for preparing and executing a transfer of land sold		141.00
Fee for attending a court in connection with interpleader proceedings, for each half hour		20.00
Local Authority Number Plates	Set	Price as set by Dept of Transport + 50%
Vehicles		
Impounding		180.00
Storage Charges (Daily)	Daily	10.00
Vehicle Disposal/ Surrender Fee		180.00
Ranger Attendance		
Per Ranger attending 7am -7pm (hour or part of)		70.00
Per Ranger attending 7pm -7am (hour or part of)		185.00
Building Security Call Out 7am-7pm (hour or part of)		70.00
MOU -Shared Services - hourly rate		70.00
MOU -Shared Services - mileage		0.81
LICENSES		
Dog Registration		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Sterilisation of dog by authorised vet	Each	cost + 12.5%
Micro chipping of dog by authorised vet	Each	cost + 12.5%
<i>*Pensioner 50% discount on all categories (sterilised and non-sterilised, 1 and 3 year registrations)</i>		
Replacement Dog Tags		1.50



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Kennels		
Licence	Annual	200.00
Application fee	Initial	125.00
POUND FEES		
Impounding fee registered dog		55.00
Impounding fee unregistered dog		120.00
Maintenance	Daily	17.00
Surrender at pound	Initial	120.00
Surrender at pick up		150.00
Surrender of Cat/Kitten by Commercial/Private Operator from trapping activities	Each	65.00
Multi Dog Application	Initial	150.00
Dangerous Dog Declaration fee	Annual	100.00
Dangerous Dog Sign	Each	50.00
Dangerous Dog Collar - Large	Each	54.00
Dangerous Dog collar - Medium	Each	50.00
Impounding fee registered cat	Each	55.00
Impounding fee unregistered cat	Each	120.00
Animal Trap Hire	Weekly	55.00
Animal Trap Bond	Per Hire	100.00
Impounding Livestock - Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs. <i>Impound Fees Working Hours (7am-7pm)</i>	Head	47.00
<i>Impound Fees After Hours (7am-7pm)</i>	Head	88.00
Wethers, ewes, lambs, goats <i>Impound Fees Working Hours (7am-7pm)</i>	Head	21.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	62.00
Float hire		300.00
Poundage Fees - Daily/ Per Head		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs. <i>Poundage Fees Working Hours First 24 Hours or part thereof.</i>	Head	40.00
<i>Poundage Fees After Hours First 24 Hours or part thereof.</i>	Head	15.00
Wethers, ewes, lambs, goats <i>Poundage Fees Working Hours First 24 Hours or part thereof.</i>	Head	10.00
<i>Poundage Fees after Hours 24 hours or part thereof.</i>	Head	7.00
Sustenance Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	20.00
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	14.00
ENGINEERING		
Crossover Contribution by Council <i>First Standard Crossing</i>		420.00
<i>Second Standard Crossing</i>		

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Reconstruction of Standard Crossing (before 15 years)		210.00
Reconstruction of Standard Crossing (after 15 years)		420.00
Asset protection bond for <u>all</u> residential, industrial and commercial applications in excess of \$20,000, <u>all</u> applications for subdivision, demolition or clearing and <u>all</u> fibreglass or concrete swimming pool applications. (A bank guarantee is acceptable in lieu of cash payment for the Asset Protection Bond).		
Single road frontage	Minimum	2500.00
Two or more road frontages	Minimum	4000.00
Asset Protection Bond inspection fee (Building, Demolition and Swimming Pool Licence application)		115.00
Asset Protection bond inspection fee (Building, Demolition and Swimming Pool Licence application) 2nd and subsequent inspections		102.50
Subdivision/Development		
Administration fee for processing of outstanding works bond applications for Subdivisions.		302.50
Road Reinstatement Rates & Private Works		
Included in cost: Plan, labour.		Cost + 30%
Application for Closure of Right of Way (ROW)		
Initial Request and thereafter charged at applicable officer hourly rate.		216.50
Bin		
Community Event Bin Hire - 240L General	Bin	185.00
Community Event Bin Hire - 240L Recycling	Bin	103.00
Community Event Bin - additional Fee for disposal of contaminated Recycling Bin	Bin	107.00
Waste Services		
Residential Full Service	Property	510.00
Residential Full Service Pensioner*	Property	280.00
Residential Multi Unit (excludes MGB)	dwelling	485.00
Residential Other (excludes MGB)	dwelling	495.00
Residential Multi Unit Pensioner (excludes MGB)	dwelling	255.00
Credit for Properties who cannot access the skip service	property	-38.00
Commercial & Industrial (general and recycling only)	Property	960.00
Additional General Bin Residential (all properties)*	Bin	610.00
Additional Recycling Bin Residential (all properties)*	Bin	165.00
Additional General or Recycling Bin Commercial / Industrial (all properties)*	Bin	1175.00
Community & Sporting Clubs (120L general only)	Per litre	1.38
Community & Sporting Clubs (240L recycling only)	Per litre	0.28
<i>* Pensioner Rebate applies to the Primary Owner Occupied Residential property only. No rebate is applicable for additional services, commercial or industrial properties.</i>		
Walliston Transfer Station - (resident only)		
Collection of Whitegoods or Mattresses (resident)	per two items	22.50
Collection of Whitegoods or Mattresses (pensioner)	per two items	7.20
Car & Motor Cycle Tyre (max 5/entry)	per tyre	11.00
Four Wheel Drive (max 5/entry)	per tyre	19.80
Truck Tyres (max 2/entry)	per tyre	29.90
Compost Bin (Inc Delivery)	each	52.50
Worm Farm (Inc Delivery)	each	145.00



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Walliston Transfer Station - (non-resident)		
Resident Clean Green Waste	per tonne	Nil
Clean Green waste (minimum charge 0.5t = \$21.50)	per tonne	43.00
Resident Mixed Waste	per tonne	Nil
Mixed Waste - Car/Station Wagon/Utes or Trailer only		60.90
Mixed Waste - Vehicle & Trailer combination - up to 7 x 5, no trucks		108.00
Mixed Waste - Small Truck - up to 2 Tonnes		119.00
Mattress disposal fee (max 5/entry)	each	20.00
Car & Motor Cycle Tyre (max 5/entry)	per tyre	12.20
Four Wheel Drive (max 5/entry)	per tyre	23.70
Truck Tyres (max 2/entry)	per tyre	35.20
TOWN PLANNING		
Structure Plans (Charge per hour)		
Director	hour	88.00
Manager/Senior Planner	hour	66.00
Planning Officer (and other staff)	hour	36.86
Administration Officer	hour	30.20
Detailed Area Plans/Amendments (Charge per hour)		
Director	hour	88.00
Manager/Senior Planner	hour	66.00
Planning Officer (and other staff)	hour	36.86
Administration Officer	hour	30.20
Reply to a request for a property file search		68.20
Development Application		
Determination of <u>development application</u> (other than for an extractive industry) where the estimated costs of the development is:		
Not more than \$50,000		147.00
More than \$50,000 but not more than \$500,000	0.32% of the estimated cost of the development	0.32% of the estimated cost of the development
More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000
More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million
More than \$5million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 Million	\$12,633 + 0.123% for every \$1 in excess of \$5 Million
More than \$21.5 million		34,196.00
Determining a development application (other than an extractive industry) where the development has commenced or carried out		The requisite fee plus, by way of penalty, twice that fee.
Determination of <u>development application for an extractive industry</u>		739.00
Reduction of a planning fees by up to 50% where: A) Development less than \$50,000 and similar to a previous application in the preceding two years. B) Where the applicant is a not for profit organisation. C) Where the application relates to a property on the Shire's Heritage List.	A reduction of up to 50% of regular fee.	Reduction of a planning fees by up to 50% where: A)



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Request for major amendment to an approved development	50% of regular fee with a minimum of \$100.00	Development less than \$50,000 and similar to a previous application in the preceding two years. B) Where the applicant is a not for profit organisation. C) Where the application relates to a property on the Shire's Heritage List. 50% of regular fee with a minimum of \$100.00
Penalty if the development has commenced	\$1230 penalty if the development has commenced	1,230.00
Zoning Certificate (Orders and Requisitions)		
Orders & Requisitions		85.00
Issue of written planning advice		73.00
Reply to a sale of business settlement questionnaire		73.00
Application for approval of home occupation/business		
Fee	Initial	222.00
Renewal fee		73.00
Fee for applications of the new Enterprise Incentive Scheme		20.00
Penalty if home occupation has commenced	\$666 penalty where the Home Occupation has already commenced	666.00
If the home occupation to be renewed has expired		219.00
Application for change of use		
For change or continuation of use where development is not occurring.		295.00
Penalty if the change of use has already been carried out		885.00
Application for Certificate of Approval for a Strata Plan (Form 24)		
Between 1 and 5 strata lots		\$656 base rate + \$65 per lot
Between 6 and 100 strata lots		\$981 base rate + \$43.50 in excess of 5 lot
In excess of 100 strata lots		5113.50
Provision of a survey strata clearance		
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7,393.00
Provision of a subdivision clearance		
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
more than 195 lots		7,393.00
Land Matters and Roads and Rights of Way		
Initial Request and thereafter charged at applicable officer hourly rate		210.00
Caveat withdrawals, Easements and Notices on Titles (plus all costs)		57.50
Application for Closure of Public Access Way (PAW)		
Initial Request and thereafter charged at applicable officer hourly rate.		210.00
Application for Commercial Vehicle Parking		
Fee	initial	157.50
Renewal fee		105.00
Planning Infringement Notices		
		500.00
Local Planning Scheme Amendments (cost per hour)		
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer	Hour	36.86
Administration Officer	Hour	30.20
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Request	55.00
Development Assessment Panels		
To be paid in addition to the Shire's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving.		
The estimated cost of the development is:		
not less than \$2 million and less than \$7 million		3503.00
not less than \$7 million and less than \$10 million		5409.00
not less than \$10 million and less than \$12.5 million		5885.00
not less than \$12.5 million and less than \$15 million		6053.00
not less than \$15 million and less than \$17.5 million		6221.00
not less than \$17.5 million and less than \$20 million		6390.00
\$20 million or more		6557.00
Minor amendment application		150.00
Sale of Scheme and Maps		
Copies of Tax Maps	Map	5.50
Zoning Scheme Text	full set	25.00
Zoning Scheme Maps	full set	25.00
BUILDING		
Fees prescribed under the Shire's Signs, Hoardings & Billing Posting Local Law apply to size and type of construction.		
Application fee for temporary signs within the Road Reserve	per sign	11.00
Any sign that does not comply with the Shire's Local Law Relating to Sign's Hoardings and Bill posting will also require the lodgement of a Schedule 6 Planning Application	Per sign	147.00
Any other signs (Include White on Blue direction signs)	Sign	\$147.00 Application fee + cost of sign +



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
		30% administration fee
Fines prescribed under the Shire's Signs, Hoarding & Bill Posting Local Law		
Displaying a sign without a licence	Offence	100.00
Displaying a sign otherwise than in accordance with an approval granted	Offence	100.00
Non-compliance with terms or conditions set out in licence	Offence	100.00
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	100.00
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	100.00
Failure to maintain a sign in a safe and structurally sound condition	Offence	100.00
Failure to keep a sign clean and maintained in good order	Offence	100.00
Unauthorised bill posting	Offence	100.00
Unauthorised fly posting	Offence	100.00
Failure to comply with terms and conditions of licence	Offence	100.00
Erection of an election sign for an individual candidate within a road reserve	Offence	100.00
Failure to comply with requirements of a notice given by the Local Government	Offence	100.00
All other offences not specified	Offence	100.00
Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires		
Certificate of Design Compliance where the Shire has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - of the value of the building works - Minimum \$270	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum \$300
Class 1b - Class 9: Less than \$150,000 in value of works - \$270 and where the value of works exceeds \$150,000 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$300 or 0.09% of the value of work where the value exceeds \$150,000
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum 2 hours @ \$165/hr	Minimum	330.00
Review of fire engineers alternative solutions. Minimum \$270 plus \$135 /hr in excess of 2 hrs.	Minimum	330.00
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Certificate of Building Compliance (Includes Inspection, Assessment and Certificate)	Value	330.00
Unauthorised Class 1a & 10 Buildings		0.38% of value \$550 min
Unauthorised Class 1b-9 Buildings		Min \$550 + \$135/hr in excess of 2hrs
Authorised Class 1b-9 buildings		Min \$400 + \$135/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspection, pool inspections, etc.	Hourly	75.00
Travel time costs associated with Certificate of Construction Compliance etc., for the MOU shires or others	Hourly	75.00
Vehicle running costs \$0.81/km	per kilometre	varied
Strata Title Certificate - Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)] at \$10/unit but not less than \$100	Minimum	95.00
Built Strata Inspection and Certificate of Building Compliance		
Residential Class 1 dwellings (1-10 units)	Per Unit	varied
Residential (Classes 1-3)- third & subsequent inspections	Per Inspection	220.00
Residential Class 2 & 3	Per Unit	varied
Commercial Buildings Class 5-9	Per Unit	varied
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	220.00



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Dispensation applications		
Planning Application Fee when seeking a Dispensation/Variation In relation to Single Residential Development		varied
Plan Prints		
Intramaps Printouts	Colour	13.50
Building Plan - Prints (1st Page) Computerised	A3 or A4	13.50
Building Plan - Prints (subsequent pages)	A3 or A4	13.50
Microfilm Printing		88.50
Building Licence List	Monthly	200.00
Building Licence List	Weekly or a one-off	400.00
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	38.00
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise		57.45
HEALTH		
Cattery		
Licence NCE Cattery	Annual	64.00
Application fee - Cattery	One off	125.00
Cat Registration 1 Year		
<i>If application made between 31st May and 31st October</i>	Per cat	10.00
<i>Otherwise</i>	Per cat	20.00
Cat Registration 3 Year	Per cat	42.50
<i>(50 % of the above registration and renewal fees for Pensioners)</i>		
Application to be cat breeder	Per cat	100.00
Sterilisation of cat by authorised vet		cost + 12.5%
Micro chipping of cat by authorised vet		cost + 12.5%
Piggeries		
Licence NCE Piggery	Annual	298.00
Poultry Farms (Caged System Only)		
Licence	Annual	298.00
Manure Works		
Licence	Annual	211.00
Keeping of Bees		
Permit	One Off	101.00
Trading in Thoroughfares & Public Places		
Application Fee	One off	130.00
Charge - annual	Annual	880.00
Charge - single event	Per event	75.00
Charge - 2nd and subsequent single event	Per event	22.00
Alfresco dining application fee	Annual	123.00
Alfresco dining permit annual fee	Annual	\$103+ \$20 chair



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Markets - monthly	Annual	1632.00
Markets - weekly	Annual	6803.00
Markets - per day	Annual	153.00
Administration fee for new stall holder - Markets	Annual	75.00
Administration fee - temporary event - stall	per event	75.00
Administration fee -temporary event stall - community group	per event	Nil
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	33.00
Food Act		
Food Business Registration Fee		69.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	69.00
Low Risk Food Business - Large Premises	Annual	135.00
Medium Risk Food Business	Annual	202.00
Medium Risk Food Business - Large Premises	Annual	404.00
High Risk Food Business	Annual	308.00
High Risk Food Business - Large Premises	Annual	617.00
Temporary Food Business -one event - not related to Shire of Kalamunda Trading License - inspection	Per event	69.00
Surveillance & Registration Fees - Community Group		Nil
Re-inspection fee		82.00
Events - Expedited Service Fee (urgent response required, additional to event fee)	Per event	82.00
Caravan Parks		
Application fees for the grant or renewal of licence		200.00
OR		
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.
Temporary Caravan Park Licence		100.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of		871.00
Hourly EHO rate		82.00
Administration		
Copy of septic tank plans	per page	14.00
Water sampling - drinking water		
Private request	per visit	69.00
Regulatory	per visit	69.00
Public pool water resampling	per visit	69.00



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Reply to a request for a property file search	per search	73.00
Reply to a sale of business settlement questionnaire	per reply	73.00
Section 39 (Liquor Licencing) request	per request	69.00
Asbestos Sampling	per visit	69.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	per analysis	70.50
Administration fee for cleaning work related to hoarding/unfit house issues	per visit	12.5 % of cost
Septic Tanks		
Application Fee		118.00
Inspection Fee		118.00
Re-inspection Fee		118.00
Lodging House		
Application Fee	Initial	33.00
Registration	Annual	55.00
MOU - Shared Services - hourly rate	hourly	76.00
MOU - Shared Services - mileage	km	0.81
Administration charge for private burns		\$50 or 10% of total cost, whichever is the lower
Administration charge for contractor fire mitigation works		12.5% of contractor costs

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Set up/retainer fee (to a maximum of \$50)	Hour	15.00
*Charge to IE 445 or CC.ET 5002.8602 Hall Hire		
Liquor permit	Permit	25.00
Security lock up fee		Cost recovery based on amounts charged to the Shire
Security call out fee		Cost recovery based on amounts charged to the Shire
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
General Cleaning Fee	Event	Minimum \$30. Any amount above based on cost recovery based on amount charged to the Shire
Banner Pole Hire Charge		
Commercial	15 Days	60.00
Community Group	15 Days	0.00
Sale of Advertising Space (A3)	Per annum	300.00
ANDERSON ROAD COMMUNITY CENTRE		
Room 1		
Commercial	Hour	9.50
Community Group	Hour	8.50
Room 2		
Commercial	Hour	8.50
Community Group	Hour	7.00
Verandah		
Commercial	Hour	9.00
Community Group	Hour	8.00
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes Lesser Hall)		
Function Selling Alcohol	Hour	70.50
Function Consuming Alcohol	Hour	54.00
Function Without Alcohol	Hour	43.50
Set Up/Rehearsal/Class (Commercial)	Hour	34.50
Set Up/Rehearsal/Class (Community)	Hour	24.00
Lesser Hall		
Function Without Alcohol - Commercial	Hour	27.50
Function Without Alcohol - Community	Hour	15.00
Set Up/Rehearsal/Class (Commercial)	Hour	18.00
Set Up/Rehearsal/Class (Community)	Hour	12.00
Bonds		
Bond with alcohol		700.00



COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Bond without alcohol		300.00
Key Bond		55.00
Liquor Permit		25.00
CARMEL HALL		
Main Hall		
Function Without Alcohol	Hour	12.50
Commercial	Hour	9.00
Community Group	Hour	8.50
CYRIL ROAD HALL		
Main Hall		
Function Selling Alcohol	Hour	60.00
Function Consuming Alcohol	Hour	36.50
Function Without Alcohol	Hour	32.50
Commercial	Hour	22.50
Community Group	Hour	17.00
Meeting Room		
Commercial	Hour	12.50
Community Group	Hour	9.00
FALLS FARM		
Whole Building		
Function Selling Alcohol	Hour	56.50
Function Consuming Alcohol	Hour	34.00
Function Without Alcohol	Hour	32.50
Commercial	Hour	18.50
Community Group	Hour	12.50
FORRESTFIELD HALL		
Main Hall		
Function Selling Alcohol	Hour	52.00
Function Consuming Alcohol	Hour	30.50
Function Without Alcohol	Hour	29.00
Commercial	Hour	19.50
Community Group	Hour	14.00
FORRESTFIELD LIBRARY EXHIBITION ROOM		
Forrestfield		
Commercial	Hour	16.00
Exhibition with Sales	Day	137.50
(per day for first 3 days then \$55.50 for each subsequent day)		0.00
Exhibitions without Sales	Day	62.50
(per day for first 3 days then \$24 for each subsequent day)		0.00
Community Group	Hour	14.00

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
GAMES TRAILER		
Bond (Refundable)	Event	200.00
Hire		
Half Day (up to 4 hours)	Half Day	49.50
Whole Day (4 hours plus)	Whole Day	74.50
Weekly (7 days)	Week	370.50
GOOSEBERRY HILL HALL		
Main Hall		
Function Selling Alcohol	Hour	72.00
Function Consuming Alcohol	Hour	34.50
Function Without Alcohol	Hour	33.50
Commercial	Hour	22.00
Community Group	Hour	16.50
Meeting Room		
Commercial	Hour	12.50
Community Group	Hour	9.00
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Function Without Alcohol	Hour	29.00
Commercial	Hour	15.00
Community Group	Hour	12.00
HARTFIELD PARK RECREATION CENTRE		
<i>Courts Off Peak</i>	<i>Monday to Friday-6.00am - 4.00pm weekdays only. (weekends not included)</i>	
<i>Gym Off Peak</i>	<i>Monday to Friday -8.00am -4.00pm weekdays only. (weekends not included)</i>	
<i>(Includes multi-purpose courts and Squash courts)</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student Card</i>		
<i>**Valid for current 6 & 12 month members only - 50% discount (programs promotion only e.g., Boot Camp, Pilates.)</i>		
<i>***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
<i>"The Shire of Kalamunda will run promotions across its services at various times throughout the year. These promotions will be advertised on the Shire's website and also in local newspapers."</i>		
<i>"Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."</i>		
Function Selling Alcohol	Hour	277.00
Function Consuming Alcohol	Hour	191.50
Function Without Alcohol	Hour	130.00
Out of hours function surcharge	Hour	112.50

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Peak		
a. per court	Hour	58.00
b. both	Hour	108.50
Off Peak		
a. per court	Hour	44.00
b. both	Hour	72.00
Fitness & Lifestyle Room		
Commercial	Hour	53.00
Community Group	Hour	41.80
Multi-Purpose Room		
Commercial	Hour	26.80
Community Group	Hour	24.80
Crèche Room		
Commercial	Hour	39.10
Community Group	Hour	24.20
Badminton		
Off Peak (per court)	Hour	11.50
Peak (per court)	Hour	24.50
Volleyball		
Off Peak (per court)	Hour	21.00
Peak (per court)	Hour	27.00
Squash/Racquet Ball		
Off Peak (per court)	Hour	16.50
Peak (per court)	Hour	26.20
Pennants	Person	12.30
Pool Table / Table Tennis		
Per hour (includes equipment)	Hour	8.00
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	4.50
Child per hour (includes ball hire)	Hour	3.50
Sports Special (available 8am-4pm includes equipment but not gym/group fitness)		
Adult for two hour session	Session	8.50
Child for two hour session	Session	7.50
Equipment		
Squash Racquet Hire	Racquet	4.75
Badminton Racquet Hire	Racquet	4.75
Broken Racquet Charge	Racquet	27.50
Forrestfield Tennis Club		
Administration of court hire on behalf of Club		
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
Miscellaneous		
Set Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)	Hour	10.50
Pack Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)	Hour	10.50
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00

COMMUNITY FACILITIES

Description		Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Liquor permit		Permit	25.00
Security call out fee			Cost recovery based on amounts charged to the Shire
General Cleaning Fee			Cost recovery based on amount charged to the Shire
Health & Fitness			
Gym (off peak)			
One Month			68.50
*One Month Concession (20% discount)			54.80
Three Months	3 x one month minus 20 % discount (inc appraisals)		164.30
*Three Month Concession (20% discount)			131.40
Six Months	6 x one month minus 30 % discount (inc appraisals)		287.80
*Six Month Concession (20% discount)			230.20
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		493.80
*Twelve Month Concession (20% discount)			395.10
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	44.40
*Direct Debit Concession (20% discount)			35.50
Casual Visit		Session	13.40
10 visit multi pass	10 visits minus 1 visit	Block	120.60
20 visit multi pass	20 visits minus 2 visits	Block	241.20
*Casual - Concession (20% discount)		Session	10.80
10 visit multi pass	10 visits minus 1 visit (concession)	Block	97.20
20 visit multi pass	20 visits minus 2 visits (concession)	Block	194.40
Gym (peak)			
One Month	Plus 25% on one month off peak		86.00
*One Month Concession (20% discount)			68.80
Three Months	3 x one month minus 20 % discount (inc appraisals)		205.50
*Three Month Concession (20% discount)			164.40
Six Months	6 x one month minus 30 % discount (inc appraisals)		360.00
*Six Month Concession (20% discount)			288.00
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		617.00
*Twelve Month Concession (20% discount)			493.60
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	54.60
*Direct Debit Concession (20% discount)			43.70
Casual Visit		Session	15.40
10 visit multi pass	10 visits minus 1 visit	Block	138.60
20 visit multi pass	20 visits minus 2 visits	Block	277.20
*Casual - Concession (20% discount)		Session	12.30
10 visit multi pass	10 visits minus 1 visit (concession)	Block	110.70
20 visit multi pass	10 visits minus 1 visit (concession)	Block	221.40
Group Fitness			
One Month	Plus 25% on one month off peak		86.00
*One Month Concession (20% discount)			68.80
Three Months	3 x one month minus 20 % discount (inc appraisals)		205.50

COMMUNITY FACILITIES

Description		Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
*Three Month Concession (20% discount)			164.40
Six Months	6 x one month minus 30 % discount (inc appraisals)		360.00
*Six Month Concession (20% discount)			288.00
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		617.00
*Twelve Month Concession (20% discount)			493.60
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	54.60
*Direct Debit Concession (20% discount)			43.70
Casual Visit		Session	15.40
10 visit multi pass	10 visits minus 1 visit	Block	138.60
20 visit multi pass	20 visits minus 2 visits	Block	277.20
*Casual - Concession (20% discount)		Session	12.30
10 visit multi pass	10 visits minus 1 visit (concession)	Block	110.70
20 visit multi pass	20 visits minus 2 visits (concession)	Block	221.40
Gym Peak & Group Fitness (combination)			
One Month	1 option + 30%		111.20
*One Month Concession (20% discount)			88.90
Three Months	3 x one month minus 20 % discount (inc appraisals)		267.30
*Three Month Concession (20% discount)			213.80
Six Months	6 x one month minus 30 % discount (inc appraisals)		468.10
*Six Month Concession (20% discount)			374.40
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		802.30
*Twelve Month Concession (20% discount)			641.80
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	70.00
*Direct Debit Concession (20% discount)			56.00
Cross Centre Group Fitness			
Six Months	6 Months HPRC x 1.5		539.70
*Six Months Concession (20% discount)			431.70
Twelve Months	12 Months HPRC x 1.5		925.40
*Twelve Months Concession (20% discount)			740.30
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	80.30
*Direct Debit Concession (20% discount)			64.20
Over 50's Fitness Classes			
Fitness Classes (Over 50's)		Person	8.00
10 visit multi pass	10 visits minus 1 visit	Block	72.00
20 visit multi pass	20 visits minus 2 visits	Block	144.00
Personal Training			
Personal Training - 60 minute sessions		Per Hour Per Person	61.60
Personal Training x 6 sessions (1 free) (60min)		6 session per person	308.00
Personal Training x 12 sessions (2.5 free) (60min)		12 sessions per person	585.20
Personal Training 1 Trainer - 2 people (60min)		Per Hour x 2 Persons	86.50
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)		6 sessions x 2 persons	432.60

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)	12 sessions x 2 persons	821.80
Personal Training 1 Trainer x 6 sessions -3-4 people (60min)	Per Hour x 3-6 Persons	123.60
Personal Training 1 Trainer x 12 sessions -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	618.00
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1174.20
Personal Training - 30 minute sessions	Per Half Hour Per Person	42.70
Personal Training x 6 sessions (1 free) (30min)	6 session per person	213.50
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	405.60
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	60.20
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	301.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	571.90
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	87.00
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	435.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	826.50
Administration		
1 day pass - gym and/or group fitness trial		0.00
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
Programmes		
Holiday Program - 3 hour session	Person	20.00
Junior Programmes	Person	7.70
Junior Programmes 10 visits minus 1 visit	Term (10 Sessions)	69.30
Adult Lifestyle Programmes	Person	15.40
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	161.70
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	138.60
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**10 visits minus 1 visit		
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	215.60
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	107.80
Community Lifestyle Program	Person	8.00
Sports		
Adult Sports(Team) based on \$8.50 per player, 7 players	Team	59.50
Adult Sports (Day Competition inc crèche)	Team	59.50
Team Competition Nomination > 2 weeks to 1st fixture	Team	40.00
Team Competition Nomination < 2 weeks to 1st fixture	Team	50.00

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Team Competition Forfeit Fee < 24 hours notice	Team	119.00
Team Competition Forfeit Fee > 24 hours notice	Team	79.50
Team Competition Withdrawal Fee	Team	125.00
Birthday Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthday Party Host	Per party	50.00
Option 1 (min 10)	Per child	15.00
Option 2 (min 10)	Per child	20.00
Option 3 (min 10)	Per child	25.00
Crèche		
Crèche (per 1.5 hours)	Child	5.20
Crèche (10 x 1.5 hourly visits - 1 free)	Block	46.80
Crèche (20 x 1.5 hourly visits - 2 free)	Block	93.60
Crèche (additional 30 min visit)	Child	2.60
Crèche (10 x additional 30 min visits - 1 free)	Child	23.40
Crèche (20 x additional 30 min visits - 2 free)	Child	46.80
Crèche - Member (per 1.5 hours)	Child	4.70
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	42.30
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	84.60
Crèche - Member (additional 30 minutes)	Child	2.35
Crèche - Member (10 x additional 30 minutes - 1 free)	Child	21.15
Crèche - Member (20 x additional 30 minutes - 2 free)	Child	42.30

HEADINGLY ROAD COTTAGE

Main Room

Commercial	Hour	9.00
Community Group	Hour	7.50

HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE

This centre is staffed between (9am-12noon & 3pm - 730pm Mon - Thurs) (9:00am - 5pm Friday)

Court Peak Monday to Friday-4:00pm to 7.30pm, plus weekends

Court Off Peak Monday to Friday-6:00am - 4:00pm

**Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card*

***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.*

Facility Hire

Function Selling Alcohol	Hour	105.00
Function Consuming Alcohol	Hour	62.80
Function Without Alcohol	Hour	57.20
Commercial	Hour	50.50
Community Group	Hour	41.70

Activity Rooms

Commercial	Hour	16.50
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Stage

Commercial	Hour	16.00
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COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Kitchen		
Commercial	Hour	25.80
Community	Hour	20.60
Badminton Courts		
Off Peak (per court per hour)	Hour	10.80
Peak (per court per hour)	Hour	18.00
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	4.50
Child per hour (includes ball hire)	Hour	3.50
Adult for two hour session		8.80
Child for two hour session		7.80
Equipment		
Badminton Racquet Hire	Racquet	4.80
Broken Racquet Charge	Racquet	27.50
Miscellaneous		
Set Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)	Hour	10.50
Pack Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)	Hour	10.50
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Bond	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the Shire
General Cleaning Fee		Cost recovery based on amounts charged to the Shire
Health & Fitness		
Gym		
1 month		49.00
*One Month Concession (20% discount)		39.20
3 month	3 x one month minus 20 % discount (inc appraisals)	117.50
*Three Month Concession (20% discount)		94.00
6 month	6 x one month minus 30 % discount (inc appraisals)	206.00
*Six Month Concession (20% discount)		164.80
12 month	12 x one month minus 40 % discount (inc appraisals)	353.00
*Twelve Month Concession (20% discount)		282.40
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly
*Direct Debit Concession (20% discount)		26.00
Casual Visit		Session
10 visit multi pass	10 visits minus 1 visit	Block
20 visit multi pass	20 visits minus 2 visit	Block
*Casual Use - Concession (20% discount)		Session
10 visit multi pass	10 visits minus 1 visit	Block
20 visit multi pass	20 visits minus 2 visits	Block

COMMUNITY FACILITIES

Description		Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Group Fitness			
1 month			68.40
*One Month Concession (20% discount)			54.70
3 month	3 x one month minus 20 % discount (inc appraisals)		164.20
*Three Month Concession (20% discount)			131.30
6 month	6 x one month minus 30 % discount (inc appraisals)		287.80
*Six Month Concession (20% discount)			230.20
12 month	12 x one month minus 40 % discount (inc appraisals)		493.80
*Twelve Month Concession (20% discount)			395.00
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	44.20
*Direct Debit Concession (20% discount)			35.30
Casual Visit/Class			13.40
10 visit multi pass	10 visits minus 1 visit	Block	120.60
20 visit multi pass	20 visits minus 2 visits	Block	241.20
*Casual Visit/Class - Concession (20% discount)		Session	10.70
10 visit multi pass	10 visits minus 1 visit (concession)	Block	97.20
20 visit multi pass	20 visits minus 2 visits (concession)	Block	194.40
Gym & Group Fitness (combination)			
One Month	1 month GF + 30%		85.50
*One Month Concession (20% discount)			68.40
Three Months	3 x one month minus 20 % discount (inc appraisals)		205.00
*Three Month Concession (20% discount)			164.00
Six Months	6 x one month minus 30 % discount (inc appraisals)		358.90
*Six Month Concession (20% discount)			287.10
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		615.40
*Twelve Month Concession (20% discount)			492.30
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	54.40
*Twelve Month Concession (20% discount)			43.50
Cross Centre Group Fitness			
Six Months	6 Months HPRC x 1.5		539.70
*Six Months Concession (20% discount)			431.70
Twelve Months	12 Months HPRC x 1.5		925.40
*Twelve Months Concession (20% discount)			740.30
Direct Debit	12 months only, total/12 + \$2/month admin	Monthly	80.30
*Direct Debit Concession (20% discount)			64.20
Over 50's Fitness Classes			
Over 50's Fitness Classes		Person	8.00
10 visit multi pass	10 visits minus 1 visit	Block	72.00
20 visit multi pass	20 visits minus 2 visits	Block	144.00
Personal Training			
Personal Training - 60 minute sessions		Per Hour Per Person	61.60
Personal Training x 6 sessions (1 free) (60min)		6 session per person	308.00
Personal Training x 12 sessions (2.5 free) (60min)		12 sessions per person	585.20

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	86.50
Personal Training 1 Trainer - 2 people (1 free) (60min)	6 sessions x 2 persons	432.60
Personal Training 1 Trainer - 2 people (2.5 free) (60min)	12 sessions x 2 persons	821.80
Personal Training 1 Trainer -3-4 people (60min)	Per Hour x 3-6 Persons	123.60
Personal Training 1 Trainer -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	618.00
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1174.20
Personal Training - 30 minute sessions	Per Half Hour Per Person	42.70
Personal Training x 6 sessions (1 free) (30min)	6 session per person	213.50
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	405.60
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	60.20
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	301.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	571.90
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	87.00
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	435.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	826.50
Administration		
1 day pass - gym and/or group fitness trial		0.00
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
Programmes		
Junior Programmes	Person	7.70
Junior Programmes 10 visits minus 1 visit	Term (10 Sessions)	69.30
Adult Lifestyle Programmes	Person	15.40
Kids Cooking Club	Person	25.75
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	161.70
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	138.60
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** 10 visits minus 1 visit		
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	215.60
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	107.80
Community Lifestyle Program	Person	8.00

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Crèche		
Crèche (per 1.5 hours)	Child	5.20
Crèche (10 x 1.5 hourly visits - 1 free)	Block	46.80
Crèche (20 x 1.5 hourly visits - 2 free)	Block	93.60
Crèche (additional 30 min visit)	Child	2.60
Crèche (10 x additional 30 min visits - 1 free)	Child	23.40
Crèche (20 x additional 30 min visits - 2 free)	Child	46.80
Crèche - Member (per 1.5 hours)	Child	4.70
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	42.30
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	84.60
Crèche - Member (additional 30 minutes)	Child	2.35
Crèche - Member (10 x additional 30 minutes - 1 free)	Child	21.15
Crèche - Member (20 x additional 30 minutes - 2 free)	Child	42.30
JACK HEALEY CENTRE		
Main Hall		
Function Selling Alcohol	Hour	64.50
Function Consuming Alcohol	Hour	40.50
Function Without Alcohol	Hour	36.50
Commercial	Hour	28.50
Community Group	Hour	20.50
Meeting Room 1		
Commercial	Hour	11.00
Community Group	Hour	10.00
Meeting Room 2		
Commercial	Hour	11.00
Community Group	Hour	10.00
JORGENSEN PAVILION		
Main Hall		
Function Without Alcohol	Hour	20.50
Commercial	Hour	12.50
Community Group	Hour	9.50
Cottage		
Commercial	Hour	9.00
Community Group	Hour	8.50
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar)		
Performance Selling Alcohol - Commercial	Hour	205.00
Performance Selling Alcohol - Community Group	Hour	129.00
Performance Consuming Alcohol - Commercial	Hour	145.00
Performance Consuming Alcohol - Community Group	Hour	90.00
Performance Without Alcohol - Commercial	Hour	116.00
Performance Without Alcohol - Community Group	Hour	71.50
Rehearsals/Workshops/Set Up - Commercial	Hour	36.00
Rehearsals/Workshops/Set Up - Community Group	Hour	24.00

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Key Bond		55.00
Bond with alcohol		600.00
Bond without alcohol		400.00
Liquor Permit		25.00
Technician (Min 3 hour Charge)	Hour	41.00
- for normal hirers		
- for Department of Education		
Overnight Storage (midnight to 9.00am)		63.00
Teaching Area		
Performance/Function (No Alcohol)	Hour	33.50
Rehearsals/Workshop - Commercial	Hour	27.50
Rehearsals/Workshop - Community	Hour	16.00
Grand Piano		
Commercial	Hour	150.00
Community Group	Hour	55.00
Refundable Bond	Refundable	210.00
Equipment Hire		
Portable PA system - Consecutive day hires = add \$63.80 per day	Day	125.00
Data Projector - Consecutive day hires = add \$63.80 per day	Day	125.00
Radio Wireless Microphones	Day	43.50
Follow Spot Lighting	Day	51.50
UV Light	tube	62.00
Water Effect	Day	15.50
Strobe Light	Day	20.50
Minor Specified Modifications (e.g. Gel colours, safe rigging, removal of hanging set, etc.) set up and re set-up	Hour	41.00
Dance Rig (encompasses UV Tubes, Water Effects and Strobe)	Day	258.00
Staging	Section	31.00
Ticket Prices		
Morning Music	Each	15.00
Morning Music	Group of 10 or more	12.00

KALAMUNDA TOWN SQUARE HALL

Main Hall

Function Without Alcohol	Hour	24.50
Commercial	Hour	15.50
Community Group	Hour	12.50

LESMURDIE HALL

Main Hall

Function Selling Alcohol	Hour	65.00
Function Consuming Alcohol	Hour	47.50
Function Without Alcohol	Hour	38.00
Commercial	Hour	25.00
Community Group	Hour	20.50

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
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MAIDA VALE NETBALL CENTRE

**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.*

Main Room

Function Selling Alcohol	Hour	73.10
Function Consuming Alcohol	Hour	73.10
Function Without Alcohol	Hour	73.10
Commercial	Hour	27.80
Community Group	Hour	22.60

Miscellaneous

Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Bond	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the Shire
General Cleaning Fee		Cost recovery based on amounts charged to the Shire
Outdoor Netball Court (per court)	Hour	9.80

RAY OWEN SPORTS CENTRE

**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.*

Games Hall

Commercial (per court)	Hour	38.60
Community Group (per court)	Hour	29.80

Social Room

Function Selling Alcohol	Hour	54.00
Function Consuming Alcohol	Hour	38.10
Function Without Alcohol	Hour	28.30
Commercial	Hour	12.30
Community Group	Hour	10.30

Outdoor Netball Court (per court)

Additional Cleaning Charge	Event	Cost recovery based on amount charged to the Shire
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Programmes

Adult Lifestyle Programmes	Person	15.40
Adult Lifestyle Programmes	Term (Based on 10 sessions with 1 free)	138.60
Seniors Fitness Programmes (Over 50's)	Person	8.00

Miscellaneous

Miscellaneous Administration Fee	Request	25.00
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COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
RESERVE HIRE		
Sporting Reserves		
000I601 Sport Reserve - Hartfield Park	000I605	
000I602 Sport Reserve - Maida Vale	000I606	
000I603 Sport Reserve - Scott	000I607 000I608	
Special Event Bond- Kalamunda Show Kostera Oval (WA Showman's Association)	Refundable	5000.00
Special Event Bond- Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)	Refundable	1000.00
Sporting Reserves - Seasonal Hire Charge – Seniors (18+)		
Seasonal Use - per member - training and game	Season	85.00
Training only -per member per season	Season	32.00
Games only - per member per season	Season	58.00
Juniors (17 years and under) Seasonal Hire no charge - numbers calculated and offset against donations		
Casual Use of Reserves for Sport		
1 Hour		23.50
Half Day (up to 4 hours)		78.50
Whole Day (4 hours plus)		139.00
Pre-Season Training		
Pre-Season Training - 1 hour		10.00
Pre-Season Training - half day up to 4 hours		30.00
Pre-Season Training - whole day 4+ hours		50.00
Casual Use of Reserves - Non Sporting		
1 Hour		31.00
Half Day (up to 4 hours)		96.00
Whole Day (4 hours plus)		166.00
<i>(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm</i>		
Hire charge for Personal Trainers (5 participants or less)	Hour	5.60
Hire Charge for Personal Trainers (5 participants or more)	Hour	8.70
Sports Lighting Charge	Kw/hr x days per week x number of weeks x cents per unit	Kw/hr x days per week x number of weeks x cents per unit
Sports Lighting Timer Change Fee	Per Change	125.00
STIRK PARK		
Power at Soundshell		
Electricity Charge	Event	35.00
TOWN SQUARE		
Power at Rotunda		
Electricity Charge	Event	35.00
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	each	7.00



COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Senior	each	5.00
Children (Over 5 years old)	each	3.00
Group Bookings		
Seniors Tour - Standard Guided Tour	each	5.00
Education Program		
School Students Guided	each	8.00
School Students (Self-guided)	each	3.00
Additional Carers/ Parents	each	3.00
School Holiday Program		
Children (School Holiday Group - per child)	each	8.00
Family Day (per child)	each	8.00
Accompanying Adults free	each	0.00
Wedding Photography		
Wedding Ceremony plus Photography	Booking	110.00
Wedding Party - Photography only	Booking	55.00
STIRK COTTAGE		
Entry by donation	Each	Donation
School Students	Each	1.00
Group Booking	Per Person	Donation
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Rooms 2, 3 & 4		
Function Without Alcohol	Hour	28.50
Commercial	Hour	22.00
Community Group	Hour	14.00
Gallery		
Function Without Alcohol	Hour	20.50
Commercial	Hour	20.50
Community Group	Hour	10.00
Main Hall		
Function Selling Alcohol	Hour	86.50
Function Consuming Alcohol	Hour	75.00
Function Without Alcohol	Hour	69.50
Commercial	Hour	69.50
Community Group	Hour	49.00
ZIG ZAG CULTURAL CENTRE		
Art Gallery	6 weeks	1500.00
Art Gallery	4 weeks	1000.00
Art Gallery	2 weeks	500.00
Art Gallery	up to 1 week	250.00
Art Gallery - Bond		500.00
Visitor Centre Window Display	weekly	62.00
Visitor Centre Window Display	monthly	236.00
Visitor Centre Floor Display	weekly	62.00
Visitor Centre Floor Display	monthly	236.00

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2016-17 (Inc GST)
Perth Hills Visitor Centre - Annual Membership	12 months	100.00
Courtyard & Stage Fee - Commercial	hour	21.00
Courtyard & Stage Fee - Community	hour	10.50
Seminar Room A and B (combined) - Community	Hour	32.00
Seminar Room A and B (combined) - Community	Day	222.00
Seminar Room A and B (combined) with Media - Community	Hour	42.50
Seminar Room A and B (combined) with Media - Community	Day	298.00
Seminar Room A or B (separate) - Community	Hour	16.00
Seminar Room A or B (separate) - Community	Day	111.00
Seminar Room A or B (separate) with Media - Community	Hour	22.00
Seminar Room A or B (separate) with Media - Community	Day	148.00
Seminar Room A and B (combined) - Commercial	Hour	64.00
Seminar Room A and B (combined) - Commercial	Day	444.00
Seminar Room A and B (combined) with Media - Commercial	Hour	84.50
Seminar Room A and B (combined) with Media - Commercial	Day	590.00
Seminar Room A or B (separate) - Commercial	Hour	32.00
Seminar Room A or B (separate) - Commercial	Day	222.00
Seminar Room A or B (separate) with Media - Commercial	Hour	42.50
Seminar Room A or B (separate) with Media - Commercial	Day	298.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	each	Commission up to 5% on online Accommodation Bookings
Liquor Permit	Hour	25.00
Staff Set up/Pack up	Day	42.50
Self Set up/Pack up - 50% of hourly rate charged	Day	21.25
Kalamunda Chamber of Commerce Membership Contribution	Per member	50.00
Sale of art & visitor centre stock on consignment	each	30 % of gross value (Split commission up to 50% for sales over \$10,000)