

SHIRE OF GOOMALLING
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Revenue				
Rates	8	2,107,161	2,039,601	2,039,218
Operating grants, subsidies and contributions	15	515,444	890,691	509,035
Fees and charges	13	1,599,890	1,453,636	1,555,654
Service charges		-	0	0
Interest earnings	2(a)	65,836	78,756	79,984
Other revenue	2(a)	217,670	459,764	272,120
		<u>4,506,001</u>	<u>4,922,448</u>	<u>4,456,011</u>
Expenses				
Employee costs		(2,183,815)	(1,944,435)	(1,720,910)
Materials and contracts		(1,203,395)	(1,447,077)	(1,283,732)
Utility charges		(230,140)	(271,041)	(264,550)
Depreciation on non-current assets	2(a)	(1,501,174)	(1,366,650)	(1,400,100)
Interest expenses	2(a)	(246,701)	(210,992)	(276,134)
Insurance expenses		(153,425)	(159,915)	(206,470)
Other expenditure		(149,788)	(240,248)	(158,526)
		<u>(5,668,438)</u>	<u>(5,640,358)</u>	<u>(5,310,422)</u>
		(1,162,437)	(717,910)	(854,411)
Non-operating grants, subsidies and contributions	15	990,434	1,855,105	1,771,098
Profit on asset disposals	6	14,786	0	0
Loss on asset disposals	6	(191,682)	(40,000)	(177,480)
Loss on revaluation of non current assets		-	0	0
Net result		<u>(348,899)</u>	<u>1,097,195</u>	<u>739,207</u>
Other comprehensive income				
Changes on revaluation of non-current assets		-	0	0
Total other comprehensive income		<u>-</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>(348,899)</u></u>	<u><u>1,097,195</u></u>	<u><u>739,207</u></u>

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

SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		70,630	123,048	75,570
General purpose funding		2,330,775	2,616,599	2,275,585
Law, order, public safety		69,000	79,246	74,988
Health		687,150	632,236	677,150
Education and welfare		3,000	2,933	3,500
Housing		283,820	228,153	243,060
Community amenities		353,960	354,598	342,496
Recreation and culture		54,946	126,003	187,011
Transport		4,000	593	4,000
Economic services		377,300	386,633	304,150
Other property and services		271,420	372,406	268,501
		<u>4,506,001</u>	<u>4,922,448</u>	<u>4,456,011</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(566,660)	(440,848)	(404,825)
General purpose funding		(17,500)	(17,636)	(17,500)
Law, order, public safety		(155,700)	(156,673)	(168,600)
Health		(728,500)	(776,499)	(745,200)
Education and welfare		(13,400)	(9,897)	(13,000)
Housing		(256,500)	(241,521)	(245,760)
Community amenities		(402,357)	(388,473)	(418,100)
Recreation and culture		(710,929)	(661,832)	(605,170)
Transport		(1,775,712)	(1,774,571)	(1,573,410)
Economic services		(718,034)	(692,510)	(743,001)
Other property and services		(76,445)	(268,906)	(99,722)
		<u>(5,421,737)</u>	<u>(5,429,366)</u>	<u>(5,034,288)</u>
Finance costs (refer notes 2 & 7)				
General purpose funding		(1,000)	0	(1,000)
Economic services		(244,375)	(203,704)	(271,734)
Other property and services		(1,326)	(7,288)	(3,400)
		<u>(246,701)</u>	<u>(210,992)</u>	<u>(276,134)</u>
		<u>(1,162,437)</u>	<u>(717,910)</u>	<u>(854,411)</u>
Non-operating grants, subsidies and contributions	15	990,434	1,855,105	1,771,098
Profit on disposal of assets	6	14,786	0	0
(Loss) on disposal of assets	6	(191,682)	(40,000)	(177,480)
Loss on revaluation of non current assets		-	0	0
		<u>813,538</u>	<u>1,815,105</u>	<u>1,593,618</u>
Net result		(348,899)	1,097,195	739,207
Other comprehensive income				
Changes on revaluation of non-current assets		-	0	0
Total other comprehensive income		-	0	0
Total comprehensive income		<u>(348,899)</u>	<u>1,097,195</u>	<u>739,207</u>

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

**SHIRE OF GOOMALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,107,161	2,068,881	2,039,218
Operating grants, subsidies and contributions		515,444	979,458	746,719
Fees and charges		1,599,890	1,453,636	1,555,654
Interest earnings		65,836	78,756	79,984
Goods and services tax		300,000	263,931	300,000
Other revenue		217,670	459,764	272,120
		<u>4,806,001</u>	<u>5,304,426</u>	<u>4,993,695</u>
Payments				
Employee costs		(2,183,815)	(1,949,410)	(1,720,910)
Materials and contracts		(1,353,395)	(1,391,917)	(1,483,732)
Utility charges		(230,140)	(271,041)	(264,550)
Interest expenses		(246,701)	(273,415)	(276,134)
Insurance expenses		(153,425)	(159,915)	(206,470)
Goods and services tax		(300,000)	(269,944)	(300,000)
Other expenditure		(149,788)	(240,248)	(158,526)
		<u>(4,617,264)</u>	<u>(4,555,890)</u>	<u>(4,410,322)</u>
Net cash provided by (used in) operating activities	3(b)	<u>188,737</u>	<u>748,536</u>	<u>583,373</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(700,000)	(1,427,491)	(1,323,500)
Payments for construction of infrastructure	5	(999,836)	(1,374,160)	(1,264,460)
Non-operating grants, subsidies and contributions used for the development of assets		990,434	1,855,105	1,771,098
Proceeds from sale of plant & equipment	6	645,000	55,000	250,000
Net cash provided by (used in) investing activities		<u>(64,402)</u>	<u>(891,546)</u>	<u>(566,862)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(759,219)	(342,666)	(554,470)
Repayment of Finance leases		(65,079)	(97,341)	(154,327)
Proceeds from self supporting loans		32,468	30,585	30,503
Proceeds from new borrowings	7	405,000	270,000	270,000
Net cash provided by (used in) financing activities		<u>(386,830)</u>	<u>(139,422)</u>	<u>(408,294)</u>
Net increase (decrease) in cash held		(262,495)	(282,431)	(391,783)
Cash at beginning of year		<u>1,314,047</u>	<u>1,596,478</u>	<u>1,596,478</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,051,552</u></u>	<u><u>1,314,047</u></u>	<u><u>1,204,695</u></u>

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

SHIRE OF GOOMALLING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	<u>130,727</u>	<u>362,202</u>	<u>382,013</u>
		130,727	362,202	382,013
Revenue from operating activities (excluding rates)				
Governance		70,630	123,048	75,570
General purpose funding		455,739	801,526	460,895
Law, order, public safety		69,000	79,246	74,988
Health		687,150	632,236	677,150
Education and welfare		3,000	2,933	3,500
Housing		298,606	228,153	243,060
Community amenities		353,960	354,598	342,496
Recreation and culture		54,946	126,003	187,011
Transport		4,000	593	4,000
Economic services		377,300	386,633	304,150
Other property and services		271,420	372,406	268,501
		<u>2,645,751</u>	<u>3,107,375</u>	<u>2,641,321</u>
Expenditure from operating activities				
Governance		(566,660)	(440,848)	(404,825)
General purpose funding		(18,500)	(17,636)	(18,500)
Law, order, public safety		(155,700)	(156,673)	(168,600)
Health		(728,500)	(776,499)	(745,200)
Education and welfare		(13,400)	(9,897)	(13,000)
Housing		(448,182)	(241,521)	(245,760)
Community amenities		(402,357)	(388,473)	(418,100)
Recreation and culture		(710,929)	(661,832)	(605,170)
Transport		(1,775,712)	(1,774,571)	(1,573,410)
Economic services		(962,409)	(936,214)	(1,192,215)
Other property and services		(77,771)	(276,194)	(103,122)
		<u>(5,860,120)</u>	<u>(5,680,359)</u>	<u>(5,487,902)</u>
Operating activities excluded from budget				
(Profit) on asset disposals	6	(14,786)	0	0
Loss on disposal of assets	6	191,682	40,000	177,480
Depreciation on assets	2(a)	1,501,174	1,366,650	1,400,100
Movement in employee benefit provisions (non-current)		2,469	(31,190)	2,772
Amount attributable to operating activities		<u>(1,403,104)</u>	<u>(835,322)</u>	<u>(884,216)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	990,434	1,855,105	1,771,098
Purchase property, plant and equipment	5	(700,000)	(1,427,488)	(1,323,500)
Purchase and construction of infrastructure	5	(999,836)	(1,374,160)	(1,264,460)
Proceeds from disposal of assets	6	645,000	55,000	250,000
Amount attributable to investing activities		<u>(64,402)</u>	<u>(891,543)</u>	<u>(566,862)</u>
FINANCING ACTIVITIES				
Repayment of borrowings	7	(759,219)	(342,666)	(554,470)
Proceeds from new borrowings	7	405,000	270,000	270,000
Repayment of Leases		(65,079)	(97,341)	(154,327)
Proceeds from self supporting loans		32,468	30,585	30,503
Transfers to cash backed reserves (restricted assets)	9	(20,700)	(27,212)	(22,190)
Transfers from cash backed reserves (restricted assets)	9	0	209,151	66,872
Amount attributable to financing activities		<u>(407,530)</u>	<u>42,518</u>	<u>(363,612)</u>
Budgeted deficiency before general rates		<u>(1,875,036)</u>	<u>(1,684,346)</u>	<u>(1,814,690)</u>
Estimated amount to be raised from general rates	8	<u>1,875,036</u>	<u>1,815,073</u>	<u>1,814,690</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>130,727</u>	<u>0</u>

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

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

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.

Critical accounting estimates

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

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

The local government reporting Entity

All funds through which the Shire of Goomalling 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 the budget.

(b) 2017/18 actual balances

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Goomalling 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.

(h) 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.

(i) Superannuation

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

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

(j) Cash and cash equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(k) 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

During the year ended 30 June 2013, the Shire of Goomalling commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Goomalling revalues its asset classes in accordance with this mandatory timetable.

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

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 of Goomalling includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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

Land under roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

Fair value is the price that the Shire of Goomalling 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 (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Shire of Goomalling 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 of Goomalling are consistent with one or more of the following valuation approaches:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

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 of Goomalling 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.

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 of Goomalling management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 of Goomalling 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.

(p) Impairment of assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

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

The Shire of Goomalling's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Goomalling'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 of Goomalling's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Goomalling does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Goomalling 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.

(u) 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 of Goomalling, 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.

(v) Investment in associates

An associate is an entity over which the Shire of Goomalling has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire of Goomalling's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Goomalling's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Goomalling and the associate are eliminated to the extent of the Shire of Goomalling's interest in the associate.

When the Shire of Goomalling's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Goomalling discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Goomalling will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) Interests in joint arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Goomalling's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

(y) 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 of Goomalling's operational cycle. In the case of liabilities where the Shire of Goomalling 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 of Goomalling's intentions to release for sale.

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
2 REVENUES AND EXPENSES			
Net result			
The net result includes: Charging as an expense:			
Auditors remuneration			
Audit services	11,000	9,210	11,000
Other services	0	1,000	0
Depreciation by program			
Governance	30,200	21,726	51,000
Law, order, public safety	64,000	58,279	59,000
Health	10,000	8,915	10,000
Education and welfare	6,500	6,402	6,500
Housing	68,000	59,060	66,000
Community amenities	51,600	39,258	61,600
Recreation and culture	191,000	189,566	180,500
Transport	910,000	842,386	810,000
Economic services	91,360	81,074	85,500
Other property and services	78,514	59,984	70,000
	<u>1,501,174</u>	<u>1,366,650</u>	<u>1,400,100</u>
Depreciation by asset class			
Land	0	0	0
Buildings	294,289	267,917	241,983
Furniture and Equipment	78,513	71,477	81,000
Plant and Equipment	153,295	139,558	140,045
Roads	829,146	754,844	810,000
Footpaths	22,997	20,936	19,529
Drainage	41,136	37,450	35,000
Sewerage	32,900	29,952	29,902
Infrastructure - Other	25,127	22,875	21,000
Swimming Pool	23,771	21,641	21,641
	<u>1,501,174</u>	<u>1,366,650</u>	<u>1,400,100</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	244,375	203,951	271,734
Other	2,326	7,041	4,400
	<u>246,701</u>	<u>210,992</u>	<u>276,134</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	20,700	27,950	27,950
- Other funds	5,000	10,008	10,000
Other interest revenue (refer note 12)	21,490	19,970	21,423
SSL Interest Reimbursement	18,646	20,828	20,611
	<u>65,836</u>	<u>78,756</u>	<u>79,984</u>
Other revenue			
Reimbursements and recoveries	48,250	117,155	50,400
Other	169,420	342,609	221,720
	<u>217,670</u>	<u>459,764</u>	<u>272,120</u>

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

REVENUES AND EXPENSES (Continued)

2 (b) Statement of objective

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

COMMUNITY VISION

To provide the ultimate works and services to our community at the most economical rate.

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, noise control, medical services and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

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

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

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

REVENUES AND EXPENSES (Continued)

2 (b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

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

Activities:

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds.
Operation of library, museum and other cultural facilities

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park.
Provision of rural services including weed control, vermin control and standpipes and Building Control.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operations costs.

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

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:

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Cash - unrestricted	108,290	391,485	155,119
Cash - restricted	943,262	922,562	1,049,576
	<u>1,051,552</u>	<u>1,314,047</u>	<u>1,204,695</u>

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

Long Service Leave	109,811	107,342	141,303
Mortlock Lodge	3,171	3,100	3,812
Plant Replacement	153,540	150,088	188,912
Staff Housing	49,494	48,381	56,163
Aged Care Reserve	116,679	114,056	148,042
Vehicle Reserve	105,113	102,750	102,262
Sewerage Reserve	319,707	312,519	310,238
Community Bus Reserve	52,976	51,785	58,602
Lcdc Reserve	10,211	9,981	11,227
S/Pool Revitalisation Reserve	0	0	0
Emergency Fund Reserve	0	0	0
S&R Co-Ordinator AI & Lsl Reserve	0	0	16,699
Local Medical Practice	22,561	22,561	0
	<u>943,262</u>	<u>922,562</u>	<u>1,037,260</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	(348,899)	1,097,195	739,207
Depreciation	1,501,174	1,366,650	1,400,100
(Profit)/loss on sale of asset	176,896	40,000	177,480
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	112,034	237,684
(Increase)/decrease in inventories	0	8,342	0
Increase/(decrease) in payables	(150,000)	(20,580)	(200,000)
Increase/(decrease) in employee provisions	0	0	0
Grants/contributions for the development of assets	(990,434)	(1,855,105)	(1,771,098)
Net cash from operating activities	<u>188,737</u>	<u>748,536</u>	<u>583,373</u>

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

(c) NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	400,000	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	(404)	0
Total amount of credit unused	<u>10,000</u>	<u>409,596</u>	<u>10,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>3,596,678</u>	<u>3,950,896</u>	<u>3,742,842</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>
	Note	2018/19 Budget \$	2017/18 Actual \$
4 NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	108,290	391,485
Cash - restricted	3(a)	943,262	922,562
Receivables		222,336	222,336
Inventories		23,694	23,694
		<u>1,297,582</u>	<u>1,560,077</u>
Less: current liabilities			
Trade and other payables		(107,204)	(257,204)
Short term borrowings		0	0
Long term borrowings		(19,785)	(844,083)
Provisions		(379,602)	(379,602)
		<u>(506,591)</u>	<u>(1,480,889)</u>
Unadjusted net current assets		790,991	79,188
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 <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	9	(920,700)	(900,000)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		113	113
Add: Current portion of borrowings		19,785	844,083
Add: Long Service Leave Reserve		109,811	107,342
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>130,727</u></u>

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

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program										2018/19 Budget total \$	2017/18 Actual total \$	
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$			Other property and services \$
<i>Property, Plant and Equipment</i>													
Land	0	0	0	0	0	0	0	0	0	0	0	0	
Buildings	0	0	0	0	0	550,000	5,000	0	0	145,000	0	700,000	1,310,458
Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	19,966
Plant and Equipment	0	0	0	0	0	0	0	0	0	0	0	0	408
Swimming Pool	0	0	0	0	0	0	0	0	0	0	0	0	96,656
	0	0	0	0	0	550,000	5,000	0	0	145,000	0	700,000	1,427,488
<i>Infrastructure</i>													
Roads	0	0	0	0	0	0	0	0	883,407	0	0	883,407	1,111,165
Footpaths	0	0	0	0	0	0	0	0	50,489	0	0	50,489	50,171
Sewerage	0	0	0	0	0	0	0	0	0	0	0	0	8,850
Infrastructure - Other	0	0	0	0	0	0	0	65,940	0	0	0	65,940	203,972
	0	0	0	0	0	0	0	65,940	933,896	0	0	999,836	1,374,160
<i>Land Held for Resale</i>													
Land held for resale													0
Total acquisitions	0	0	0	0	0	550,000	5,000	65,940	933,896	145,000	0	1,699,836	2,801,648

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

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

6. DISPOSALS OF ASSETS

No assets are to be disposed off during the year.

By Program

	Net book value \$	Sale proceeds \$	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit \$	Loss \$	Profit \$	Loss \$	Profit \$	Loss \$
Housing								
Sale of 14 High St								
Sale of 40 Forrest St	122,980	130,000	7,020	0	0	0	0	0
* Sale of 34 Eaton	162,234	170,000	7,766	0	0	0	0	0
* Sale of 73A James Street	127,660	95,000	0	(32,660)	0	0	0	0
Sale of Panel Beaters	114,064	85,000	0	(29,064)	0	0	0	0
Economic services								
* Sale of Grange St Blocks x4	294,958	165,000	0	(129,958)	0	(40,000)	0	(177,480)
	821,896	645,000	14,786	(191,682)	0	(40,000)	0	(177,480)

By Class

	Net book value \$	Sale proceeds \$	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit \$	Loss \$	Profit \$	Loss \$	Profit \$	Loss \$
Land and buildings	821,896	645,000	14,786	(191,682)		0	0	(177,480)
	821,896	645,000	14,786	(191,682)	0	0	0	(177,480)

* Proceeds to be use to fund Loan Repayments

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Housing								
Loan 114 - Aged Housing Wollyam st	200,000	0	7,728	0	192,273	200,000	5,260	0
Recreation and culture								
Loan 111 New Sports Pavilion	1,155,904	0	24,716	22,504	1,131,188	1,155,904	72,035	68,021
Loan 113 Retic Football/Hockey Ovals	70,000	0	12,594	0	57,406	70,000	3,495	0
Loan 116 - Resurface Multi Purpose Courts		60,000	0	0	60,000	0	0	0
Loan 117 - Community Resource Centre		60,000	0	0	60,000	0	0	0
Economic services								
Loan 105 Slater Homestead	47,670	0	13,644	13,644	34,026	47,670	3,386	12,029
Loan 104 Community Centre	158,915	0	45,478	45,478	113,437	158,915	11,287	3,493
Loan 106 Rural Community Centre	409,123	0	14,332	12,990	394,791	409,123	35,491	28,739
Loan 108 Salmon Gum & Grange	634,084	0	164,581	149,661	469,503	634,084	45,419	45,219
Loan 109 Caravan Park Ablution	28,114	0	13,679	12,969	14,436	28,114	1,353	1,245
*Loan 112 Bank Overdraft	945,000	0	430,000	55,000	515,000	945,000	48,003	26,277
Loan 115 Slater Homestead		85,000	0	0	85,000	0	0	0
Loan 118 Aged Housing no 2		200,000			200,000	0		
	3,648,811	405,000	726,751	312,246	3,327,060	3,648,811	225,729	185,023
Self Supporting Loans								
Recreation and culture								
Loan 110	302,086	0	32,468	30,419	269,618	302,086	18,646	18,928
	302,086	0	32,468	30,419	269,618	302,086	18,646	18,928
	3,950,896	405,000	759,219	342,666	3,596,678	3,950,896	244,375	203,951

All borrowing repayments will be financed by general purpose revenue, except * Loan 112 that will be financed from the Sale of Land as identified in Note 6 and 18.

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					\$	\$	\$	\$
Loan 114 - Aged Housing Wollyam St	Bendigo Bank		10	5%	200,000	62,749	200,000	0
Loan 115 Slater Homestead Barn Renovation	Bendigo Bank		5	5%	85,000	15,748	85,000	0
Loan 116 - Resurface Multi Purpose Courts	Bendigo Bank		5	5%	60,000	11,999	60,000	0
Loan 117 - Community Resource Centre	Bendigo Bank		5	5%	60,000	11,999	60,000	0
								0
					405,000	39,746	405,000	0

(c) Unspent borrowings

The Shire of Goomalling had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019

(d) Overdraft

The Shire of Goomalling has utilised an overdraft facility during the financial year. It is anticipated that this facility will be required to be utilised during 2018/19.

(e) Finance Lease Liability

Particulars	Maturity Date	Principal 1-Jul-18	New Leases	Principal Repayments		Principal Outstanding		Interest Repayments	
				17-18 Actual \$	18-19 Budget \$	17-18 Actual \$	18-19 Budget \$	17-18 Actual \$	18-19 Budget \$
GO 018 Truck	13/07/2017	0		13,990	0	13,990	0	2,353	0
GO 019 Grader	3/10/2017	0		32,154	0	32,154	0	2,833	0
GO 024 Loader	15/03/2017	0		35,469	0	35,469	0	2,423	0
Photocopier	30/09/2020	6,537		1,960	2,132	6,537	4,405	640	468
GO 025 Roller	4/10/2017			3,851	0	0	0	4,884	0
GO 025 Roller	20/09/2018	62,947		11,028	62,947	62,947	0	2,843	856
		69,484	-	98,452	65,079	151,097	4,405	15,976	1,324

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018/19 Budgeted rate revenue \$	2018/19 Budgeted interim rates \$	2018/19 Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual \$
Differential general rate or general rate								
GRV Residential	0.108500	219	1,519,370	164,852	0	0	164,850	158,714
GRV Commercial	0.122000	18	337,295	41,150	0	0	41,150	39,801
GRV Industrial	0.117000	11	80,636	9,434	0	0	9,434	9,112
GRV Urban Farmland	0.104500	16	199,420	20,839	0	0	20,839	18,776
UV Rural Zone 2	0.006300	37	17,687,000	111,428	0	0	111,428	107,634
UV Special Rural	0.012500	11	1,198,500	14,981	0	0	14,981	17,860
UV General Zone 3 Farming	0.006850	215	179,904,000	1,232,342	0	0	1,232,342	1,185,906
Sub-Totals		527	200,926,221	1,595,027	0	0	1,595,026	1,537,803
Minimum payment								
	Minimum \$							
GRV Residential	950	128	662,909	121,600	0	0	121,600	118,680
GRV Commercial	900	17	52,493	15,300	0	0	15,300	14,875
GRV Industrial	550	8	14,325	4,400	0	0	4,400	4,240
GRV Urban Farmland	715	12	39,911	8,580	0	0	8,580	8,970
UV Rural Zone 2	1155	33	4,934,500	38,115	0	0	38,115	36,300
UV Special Rural	1195	8	408,000	9,560	0	0	9,560	4,540
UV General Zone 3	1195	69	7,558,000	82,455	0	0	82,455	89,665
Sub-Totals		275	13,670,138	280,010	0	0	280,010	277,270
		802	214,596,359	1,875,037	0	0	1,875,036	1,815,073
Discounts/concessions (<i>Refer note 13</i>)								
Total amount raised from general rates							1,875,036	1,815,073
Ex Gratia - CBH							18,105	16,922
Specified area rates (<i>Refer note 10</i>)							214,020	207,606
Total rates							2,107,161	2,039,601

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

8(a). RATING INFORMATION

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

The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Objectives and reasons for differential rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
UV Rural Zone 2	Properties within the Shire that are mainly closed development (small hobby farms)	The rate in \$ is a 7.88% reduction of Rural Zone 3	Rate is lower to bring some parity in the rates paid per hectare as Zone 2 are mainly closed development lots and are reflected in the reduced rate compared to Zone 3
UV Rural Zone 3	Properties within the Shire that is predominantly for rural use	The UV Rural Zone 3 rate in the \$ levied is the base rate	Rate is resultant of the increased capacity of land production due to technology and better farming methods
UV Special Rural Residential Zone	Properties within the Shire that are rural residential situated adjacent to the Goomalling Townsite	In Special Rural Residential Zone, the rate in \$ levied, is resultant of the area adjacent to the Goomalling Townsite having the beneficial affects.	The rate in the \$ is levied as an intention to bring some parity in rates levied with these properties affected by GRV's in the Goomalling Townsite as the properties have the beneficial affects been close to the Goomalling Townsite
GRV Residential	Properties within the Townsite that are residential for housing	For the second time this year (18/19) Differential Rating will be included for the Gross Rental Valuations	Rate is resultant of the revaluation carried out by the VGO of a 22.09% increase from 5 years aog
GRV Industrial	Properties within the Townsite that are provided for industry	due to increase in GRV's for Residential and decreases in GRV's for commercials and light industrial.	Rate is resultant of the revaluation carried out by the VGO of a 6.12% reduction from 5 years ago
GRV Commercial	Properties within the Townsite that are provided for businesses in our community	The rates applicable to relevant zones reflect the differential rating for an overall increase of 4% across the board for UV's and GRV's	Rate is resultant of the revaluation carried out by the VGO of a 16.37% reduction from 5 years ago
GRV Urban Farmland	Properties within the Townsite that are farmland block but in the townsite boundary		Rate is resultant of the revaluation carried out by the VGO of a 14.57% reduction from 5 years ago

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

8(a). RATING INFORMATION

Differential minimum payment

Description	Characteristics	Objects	Reasons
UV Rural Minimum Rural Zone 2	Properties within the Shire that are predominately for rural use	The object of the minimums is to raise a reasonable contribution from all ratepayers towards cost of providing municipal services	The minimum is a realistic contribution that any property should make towards the cost of services provided.
UV Rural Minimum Rural Zone 3	Properties within the Shire that are predominately for rural use	The object of the minimums is to raise a reasonable contribution from all ratepayers towards cost of providing municipal services	Minimum rates are to ensure all ratepayers are paying their fair share towards Council's provisions of many works and services which are provided to all members of the community
GRV Residential	Properties within the Townsite that are provided for residential housing	The object of the minimums is to raise a reasonable contribution from all ratepayers towards cost of providing municipal services	Minimum rates are to ensure all ratepayers are paying their fair share towards Council's provisions of many works and services which are provided to all members of the community
GRV Industrial	Properties within the Townsite that are provided for industry	The object of the minimums is to raise a reasonable contribution from all ratepayers towards cost of providing municipal services	Minimum rates are to ensure all ratepayers are paying their fair share towards Council's provisions of many works and services which are provided to all members of the community
GRV Commercial	Properties within the Townsite that are provided for business for our community	The object of the minimums is to raise a reasonable contribution from all ratepayers towards cost of providing municipal services	Minimum rates are to ensure all ratepayers are paying their fair share towards Council's provisions of many works and services which are provided to all members of the community
GRV Urban Farmland	Properties within the Townsite that are farmland block but in the townsite boundary	The object of the minimums is to raise a reasonable contribution from all ratepayers towards cost of providing municipal services	Minimum rates are to ensure all ratepayers are paying their fair share towards Council's provisions of many works and services which are provided to all members of the community

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

9. CASH BACKED RESERVES

	2018/19 Budget Opening balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing balance	2017/18 Actual Opening balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing balance	2017/18 Budget Opening balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	107,342	2,469	0	109,811	138,532	3,810	(35,000)	107,342	138,532	2,771	0	141,303
Mortlock Lodge	3,100	71	0	3,171	3,737	(637)	0	3,100	3,737	75	0	3,812
Plant Replacement	150,088	3,452	0	153,540	185,000	5,088	(40,000)	150,088	185,000	3,912	0	188,912
Staff Housing	48,381	1,113	0	49,494	55,000	1,513	(8,132)	48,381	55,000	1,163	0	56,163
Aged Care Reserve	114,056	2,623	0	116,679	145,139	3,991	(35,074)	114,056	145,139	2,903	0	148,042
Vehicle Reserve	102,750	2,363	0	105,113	100,000	2,750	0	102,750	100,000	2,262	0	102,262
Sewerage Reserve	312,519	7,188	0	319,707	304,155	8,364	0	312,519	304,155	6,083	0	310,238
Community Bus Reserve	51,785	1,191	0	52,976	57,437	1,580	(7,232)	51,785	57,437	1,165	0	58,602
Lcdc Reserve	9,981	230	0	10,211	11,000	303	(1,322)	9,981	11,000	227	0	11,227
S/Pool Revitalisation Reserve	0	0	0	0	65,570	0	(65,570)	0	65,570	1,302	(66,872)	0
Emergency Fund Reserve	0	0	0	0	0	0	0	0	0	0	0	0
S&R Co-Ordinator AI & Lsl Reserve	0	0	0	0	16,371	450	(16,821)	0	16,371	328	0	16,699
	900,000	20,700	0	920,700	1,081,941	27,212	(209,151)	900,000	1,081,941	22,190	(66,872)	1,037,259

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

9. CASH BACKED RESERVES (Continued)

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

Reserve name	Anticipated date of use	Purpose of the reserve
Long Service Leave	Ongoing	To be used to fund Long Service Leave Requirements
Mortlock Lodge	Ongoing	To be used for maintenance and improvements to the Mortlock Retirements Units
Plant Replacement	Ongoing	To be used for the future replacement of plant
Staff Housing	Ongoing	To be used for the maintenance, upgrading and construction of new housing for Council employees or public rental housing
Aged Care Reserve	Ongoing	To be utilised to provide of the needs of the aged.
Vehicle Reserve	Ongoing	To be used for the purchase of motor vehicles and utilities if at a future date Council ceases to lease the same
Sewerage Reserve	Ongoing	To be used to maintain and upgrade the sewerage scheme in the Goomalling Town site
Community Bus Reserve	Ongoing	To be used to purchase a new Community Bus when the time arises
Lcdc Reserve	Ongoing	To be used to fund Landcare Activities
S/Pool Revitalisation Reserve	Ongoing	To be used to fund Revitalisation of the Swimming Pool
Emergency Fund Reserve	Ongoing	To be used to fund any catastrophic emergency event with the Shire of Goomalling
S&R Co-Ordinator AI & Lsl Reserve	Ongoing	To be used to fund the S&R Coordinators annual and long service leave

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

10. SPECIFIED AREA RATE

	Basis of valuation	Rate in	Amount/ Rateable value	2018/19 Budgeted specified area rate revenue	2017/18 Interim specified area rate revenue	2017/18 Back specified area rate revenue	2017/18 Total specified area rate revenue	2017/18 Actual revenue
		\$	\$	\$	\$	\$	\$	\$
Sewer Charges								
Sewerage - Residential		7.650	n/a	212,500	0	0	212,500	206,246
Sewerage - Religious Church		380.000	4	1,520	0	0	1,520	1,360
			4	214,020	0	0	214,020	207,606

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one	29/08/2018	0	0.00%	0.00%
Option two	29/08/2018	5	5.50%	11.00%
	29/10/2018	5	5.50%	11.00%
Option three	29/08/2018	5	5.50%	11.00%
	29/10/2018	5	5.50%	11.00%
	29/12/2018	5	5.50%	11.00%
	28/02/2019	5	5.50%	11.00%

	2018/19 Budget revenue \$	2017/18 Actual \$
Instalment plan admin charge revenue	15,990	15,919
Instalment plan interest earned	5,500	4,051
Unpaid rates interest earned	2,000	1,805
	<u>23,490</u>	<u>21,775</u>

12. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

The Shire of Goomalling does not offer discounts, waivers or concessions.

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

	2018/19 Budget \$	2017/18 Actual \$
13. FEES & CHARGES REVENUE		
Governance	4,130	3,449
General purpose funding	2,000	1,805
Law, order, public safety	62,000	66,996
Health	662,150	607,236
Education and welfare	500	2,528
Housing	278,820	224,788
Community amenities	134,440	143,467
Recreation and culture	36,300	34,935
Transport	500	592
Economic services	207,050	196,343
Other property and services	212,000	171,496
	<u>1,599,890</u>	<u>1,453,636</u>
14. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	388,444	725,013
Law, order, public safety	7,000	12,250
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	0	0
Recreation and culture	0	33,000
Transport	0	0
Economic services	120,000	118,156
Other property and services	0	2,273
	<u>515,444</u>	<u>890,691</u>
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	0	0
Health	0	0
Education and welfare	0	0
Housing	350,000	976,000
Community amenities	0	0
Recreation and culture	0	44,567
Transport	640,434	826,538
Economic services	0	8,000
Other property and services	0	0
	<u>990,434</u>	<u>1,855,105</u>

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

	2018/19 Budget \$	2017/18 Actual \$
15. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the President.		
Meeting fees	17,500	21,100
Mayor/President's allowance	2,500	2,500
Deputy Mayor/President's allowance	625	625
Travelling expenses	4,500	3,623
Telecommunications allowance	0	0
	25,125	27,848

16. TRUST FUNDS

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

Detail	Balance 1-Jul-18 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-19 \$
Police Licencing	0	650,000	(650,000)	0
DFES 1819	14,957	0	(14,957)	0
Mortlock Farm	1,542	0	0	1,542
Gym Keys Bond Monies	7,600	0	0	7,600
Pioneers Pathway Sign	42,598	0	0	42,598
General Deposits	205	0	0	205
M Kelly	1,000	0	0	1,000
	67,902	650,000	(664,957)	52,945

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019**

17. MAJOR LAND TRANSACTIONS

(a) Details

The council will continue to develop major land transactions during the year. The Shire of Goomalling has undertaken rural residential subdivisions in Salmon Gum Way and Grange Street Goomalling. The Shire will conduct either auction or tender process for the sale of lots for Salmon Gum Way. In relation to lots in Grange Street, the sale will be by tender process at market valuations. The proceeds from the sale of the two rural subdivisions will be applied towards the repayment of loans raised to finance the development and thereafter any surplus funds remaining will be held in the Municipal Fund Account. A business plan was prepared for the town rural residential subdivisions in accordance with section 3.59 of the Local Government Act 1995.

(b) Current year transactions

The current year anticipates the sale of 3 blocks,

(c) Expected future cash flows

	2018/19	2019/20	2020/21	2021/22	2022/23	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Interest on Borrowing	(45,419)	(32,610)	(18,780)	(3,870)	0	(100,679)
	<u>(45,419)</u>	<u>(32,610)</u>	<u>(18,780)</u>	<u>(3,870)</u>	<u>0</u>	<u>(100,679)</u>
Cash Inflows						
*Sale of 3 blocks Grange St	165,000	0	0	0	0	165,000
	<u>165,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165,000</u>
Net cash flows	<u>119,581</u>	<u>(32,610)</u>	<u>(18,780)</u>	<u>(3,870)</u>	<u>0</u>	<u>64,321</u>

* Proceeds from Sale of this land are budgeted to be applied to Loan 112. (Refer Note 6 and 7)

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

19. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire of Goomalling will be party to any joint venture arrangements during 2018/19.

Capital Expenditure
30 June 2019

30/06/2019

Type	Type Description	Cat	Category Description	COA	Description	Original Budget
4	Capital Expenditure	1901	Buildings	092412	Aged Care Housing 4 x 2 Br Units L&B	\$550,000.00
				104400	L & B UPGRADE - CAFE & HAIR SALON	\$5,000.00
				132400	L&B OLD SLATER HOMESTEAD	\$85,000.00
				134405	Community Resource Centre Building - Capital	\$60,000.00
			Buildings Total			\$700,000.00
4	Capital Expenditure	1911	Infrastructure - Roads	121460	BITUMEN WIDENING & PRIMER SEALING	\$651,250.32
				121500	MUNI ROAD CONSTRUCTION - RD NAME	\$70,890.00
				121700	ROADS TO RECOVERY - EXPENDITURE	\$161,266.59
			Infrastructure - Roads Total			\$883,406.91
4	Capital Expenditure	1914	Infrastructure - Footpaths	121900	FOOTPATH & KERBING	\$50,489.41
			Infrastructure - Footpaths Total			\$50,489.41
4	Capital Expenditure	1915	Infrastructure - Other Infrastructure	111411	Recreation - Master Plan	\$5,940.00
4	Capital Expenditure	1915	Infrastructure - Other Infrastructure	113453	Resurfacing Multi Purpose and Tennis Courts	\$60,000.00
			Infrastructure - Other Infrastructure Total			\$65,940.00
	Grand Total					\$1,699,836.32

Shire of Goomalling
Operating Accounts
Attachment to Budget 18/19

30/06/2019

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	Comments
03	General Purpose Funding	031	General Purpose Funding	031001	GENERAL RATES GRV	-\$236,275.00	
				031002	GENERAL RATES UV	-\$1,358,751.00	
				031003	TOWNSITE MINIMUM GRV	-\$149,880.00	
				031004	RURAL MINIMUMS UV	-\$130,130.00	
				031005	EX GRATIA RATES	-\$1,110.00	
				031006	NON PAYMENT PENALTY	-\$15,990.00	
				031007	INSTALMENT ADMIN FEE	-\$2,000.00	
				031008	RATES INSTALMENT INTEREST	-\$5,500.00	
				031009	CBH EX GRATIA RATES	-\$16,995.00	
				031101	ADMINISTRATION CHARGE	\$9,000.00	
				031102	VALUATION EXPENSES	\$5,000.00	
				031103	LEGAL EXPENSES	\$3,000.00	
				031104	TITLE SEARCH EXPENSES	\$500.00	
				General Purpose Funding Total			
03	General Purpose Funding	032	Other General Purpose Income	032001	GENERAL PURPOSE GRANT	-\$189,181.00	
				032002	LOCAL ROAD GRANT - WALGGC	-\$199,263.00	
				032003	INTEREST ON INVESTMENTS	-\$5,000.00	
				032004	Interest on Reserve ACC	-\$20,700.00	
				032101	INTEREST ON OVERDRAFT	\$1,000.00	
Other General Purpose Income Total						-\$413,144.00	
04	Governance	041	Members Of Council	041002	CONTRIBUTIONS, DONATIONS & REIMBURSEMEI	-\$500.00	
				041100	Meeting Attendance Fees - Members	\$17,500.00	
				041101	MEMBERS TRAVELLING EXPENSES	\$4,500.00	
				041102	CONFERENCE EXPENSES	\$4,000.00	
				041103	ELECTION EXPENSES	\$1,000.00	
				041104	PRESIDENTIAL ALLOWANCE	\$2,500.00	
				041105	DEPUTY PRESIDENT ALLOWANCE	\$625.00	
				041106	REFRESHMENTS & RECEPTIONS	\$7,500.00	
				041107	COUNCIL CHAMBERS MAINTENANCE	\$1,000.00	
				041109	SUBSCRIPTIONS	\$10,000.00	
				041110	OTHER EXPENSES	\$1,000.00	
				041111	ASSET DEPRECIATION	\$200.00	
				041112	ADMINISTRATION CHARGE	\$9,400.00	
041113	Councillor's iPad Charges	\$1,000.00					
Members Of Council Total						\$59,725.00	
04	Governance	042	Administration General	042001	COMMISSION ON VEHICLE LICENCES	-\$25,000.00	
				042002	PHOTOCOPIES	-\$100.00	
				042004	SALE OF COUNCIL MINUTES	-\$30.00	

Shire of Goomalling
Operating Accounts
Attachment to Budget 18/19

30/06/2019

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	Comments
				042005	MISCELLANEOUS INCOME NO GST	-\$20,000.00	
				042006	MISCELLANEOUS INCOME INC GST	-\$9,000.00	
				042008	LOCAL AUTHORITY ENQUIRY FEES	-\$4,000.00	
				042009	REIMBURSEMENT - CREDIT CARD CHARGES	-\$2,000.00	
				042010	REIMBURSEMENT - CENTRELINK PAID PARENTA	-\$10,000.00	
				042100	SALARIES & WAGES - ADMIN	\$481,966.00	
				042103	PAID PARENTAL LEAVE EXPENDITURE	\$10,000.00	
				042104	INSURANCE	\$2,000.00	
				042105	PRINTING & STATIONERY	\$7,500.00	
				042106	EFTPOS CHARGES	\$2,000.00	
				042107	TELEPHONE	\$7,000.00	
				042108	DEPT OF TRANSPORT TELEPHONE	\$400.00	
				042109	ADVERTISING	\$3,000.00	
				042110	BANK CHARGES	\$5,000.00	
				042111	POSTAGE & FREIGHT	\$4,000.00	
				042112	OTHER OFFICE EXPENSES	\$700.00	
				042113	OTHER SUNDRY EXPENSES	\$500.00	
				042114	FINANCIAL (COMPLIANCE) ASSISTANCE	\$17,469.00	
				042115	AUDIT FEES	\$11,000.00	
				042117	MISCELLANEOUS EXPENSES NO GST	\$300.00	
				042119	LSL annual provision expense	\$10,000.00	
				042122	Asset Depreciation	\$30,000.00	
				042124	Strategic Planning - IPR	\$25,000.00	
				042125	Asset Management - update expenses	\$10,000.00	
				042150	LESS ALLOCATED TO WORKS	-\$121,400.00	
				Administration General Total		\$436,305.00	
05	Law, Order, Public Safety	051	Fire Prevention	051001	GOVERNMENT GRANT - FESA ADMINISTRATION	-\$4,000.00	
				051003	ESL LEVIES	-\$54,000.00	
				051005	Grant - Bush Fire Mitigation	-\$3,000.00	
				051101	INSURANCES	\$21,500.00	
				051102	CLOTHING & ACCESSORIES	\$3,000.00	
				051103	MAINT OF VEHICLES/TRAILERS	\$10,000.00	
				051104	MAINTENANCE OF LAND & BUILDINGS	\$7,500.00	
				051105	MAINTENANCE OF PLANT & EQUIPMENT	\$6,000.00	
				051106	Fire Prevention Expenses (utilities/rates & taxes)	\$6,000.00	
				051107	CESM PROJECT	\$8,500.00	
				051108	ASSET DEPRECIATION	\$64,000.00	
				Fire Prevention Total		\$65,500.00	
05	Law, Order, Public Safety	052	Animal Control	052001	IMPOUNDING FEES	-\$2,000.00	

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				052002	DOG REGISTRATION FEES	-\$6,000.00	
				052102	CONTROL EXPENSES OTHER	\$26,000.00	
			Animal Control Total			\$18,000.00	
05	Law, Order, Public Safety	053	Other Law, Order & Public Safety	053150	Maintenance CCTV Cameras and Equip	\$3,000.00	
				053151	Emergency Activation Provision	\$200.00	
			Other Law, Order & Public Safety Total			\$3,200.00	
07	Health	071	Maternal & Infant Health	071101	CWA BUILDING MAINT	\$300.00	
			Maternal & Infant Health Total			\$300.00	
07	Health	072	Health Inspections & Administration	072002	LODGING HOUSE LICENCE	-\$500.00	
				072003	EXTRACTIVE LICENCES	-\$1,000.00	
				072004	ITINERANT FOOD VENDOR PERMITS	-\$50.00	
				072100	GOOMALLING HEALTH COSTS	\$24,500.00	
				072101	CONTROL EXPENSES OTHER	\$200.00	
			Health Inspections & Administration Total			\$23,150.00	
07	Health	073	Health Preventative Services	073100	MOSQUITO CONTROL	\$3,000.00	
				073101	ANALYTICAL EXPENSES	\$500.00	
			Health Preventative Services Total			\$3,500.00	
07	Health	074	Other Health	074001	DOCTORS SURGERY RENT	-\$15,600.00	
				074002	DOCTORS SURGERY PRACTICE`	-\$645,000.00	
				074005	Shire of Dowerin - Contribution to Medical Surgery	-\$25,000.00	
				074101	ASSET DEPRECIATION	\$10,000.00	
				074102	DOCTORS SURGERY PRACTICE	\$645,000.00	
				074103	SUPERANNUATION 9.5%	\$45,000.00	
			Other Health Total			\$14,400.00	
08	Education And Welfare	082	Other Education	082100	SCHOLARSHIPS, PRIZES, ETC	\$2,000.00	
			Other Education Total			\$2,000.00	
08	Education And Welfare	083	Senior Citizens	083100	BUILDING R&M SENIOR CITIZENS	\$1,900.00	
				083101	ASSET DEPRECIATION	\$6,500.00	
			Senior Citizens Total			\$8,400.00	
08	Education And Welfare	084	Aged & Disabled Other	084001	SENIORS BUS CHARGES	-\$500.00	
				084002	PATS CONTRIBUTIONS	-\$2,500.00	
				084100	SENIORS BUS TRIP SUBSIDY	\$500.00	

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				084101	PATIENTS ASSISTANCE PROGRAM PAP	\$2,500.00	
			Aged & Disabled Other Total			\$0.00	
09	Housing	091	Staff Housing	091001	Reimbursements- Housing	-\$5,000.00	
				091002	CHARGES - RENTS & LEASES	-\$32,500.00	
				091100	STAFF HOUSING - 32 EATON STREET	\$10,409.90	
				091102	STAFF HOUSING - 40 FORREST STREET	\$6,953.87	
				091104	STAFF HOUSING - 7 FORWARD STREET	\$8,221.81	
				091105	STAFF HOUSING - 34 EATON STREET	\$6,000.00	
				091107	LESS STAFF HOUSING ALLOCATION	-\$62,616.05	
				091108	ASSET DEPRECIATION	\$16,000.00	
				091109	STAFF HOUSING - 59 RAILWAY TCE	\$8,431.48	
				092104	STAFF HOUSING - 8 FORREST STREET	\$6,598.99	
			Staff Housing Total			-\$37,500.00	
09	Housing	092	Housing Other	092001	MORTLOCK LODGE - RECOUP OF EXPENSES	-\$14,820.00	
				092002	A.P.U. - RECOUP OF EXPENSES	-\$73,580.00	
				092003	RENTAL - 47 JAMES STREET	-\$12,200.00	
				092005	RENTAL - 45 JAMES STREET	-\$4,500.00	
				092006	RENTAL - DOCTORS RESIDENCE	-\$5,000.00	
				092007	RENTAL - LOT 401 FORREST STREET	-\$16,000.00	
				092008	RENTAL - 41 HIGH STREET	-\$10,660.00	
				092009	RENTAL - 32B EATON STREET	-\$11,700.00	
				092010	RENTAL - 39 THROSSELL STREET	-\$9,230.00	
				092011	RENTAL - 37 THROSSELL STREET	-\$9,230.00	
				092012	RENTAL - 35 THROSSELL STREET	-\$12,220.00	
				092013	RENTAL - 41 THROSSELL STREET	-\$12,220.00	
				092014	RENTAL - 45 THROSSELL STREET	-\$12,740.00	
				092015	Rental - 43 Throssell Street	-\$12,220.00	
				092018	R4R Regional Pool Funding (aged care)	-\$350,000.00	
				092021	Retirement Village - Koomal	-\$30,000.00	
				092100	COMMUNITY HOUSING - 40 QUINLAN STREET	\$600.00	
				092101	Staff Residence Lot 363 High Street	\$7,000.00	
				092102	DUPLEX - LOT 401 FORREST STREET	\$4,500.00	
				092103	DUPLEX - 73A JAMES STREET	\$2,000.00	
				092105	COMMUNITY HOUSING - LOT 465 JAMES STREET	\$5,000.00	
				092106	COMMUNITY HOUSING - 47 JAMES STREET	\$5,000.00	
				092107	YOUNG PEOPLES RESIDENCES	\$66,000.00	
				092108	MORTLOCK LODGE EXPENSES	\$12,400.00	
				092109	AGED PERSONS UNITS	\$72,000.00	
				092110	ASSET DEPRECIATION	\$52,000.00	

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				092112	Retirement Villa's (Koomal Village)	\$30,000.00	
				092500	Housing Loss on Sale of Asset	\$191,682.00	
				092999	Housing Profit on Sale of Asset	-\$14,786.00	
				Housing Other Total		-\$162,924.00	
10	Community Amenities	101	Sanitation - Household Refuse	101001	REFUSE REMOVAL CHARGES	-\$110,000.00	
				101002	REIMBURSEMENT OF DRUM MUSTER EXPENSES	-\$5,000.00	
				101003	Liquid Waste Disposal fees	-\$4,000.00	
				101100	DOMESTIC REFUSE COLLECTION	\$50,000.00	
				101101	REFUSE SITE MAINTENANCE	\$44,385.48	
				101103	REFUSE CONTROL - TOWN STREETS	\$7,192.06	
				101104	ASSET DEPRECIATION	\$2,600.00	
				101105	DRUM MUSTER EXPENSES	\$5,000.00	
				Sanitation - Household Refuse Total		-\$9,822.46	
10	Community Amenities	103	Sewerage	103001	SEWERAGE SPECIFIED AREA RATES	-\$212,500.00	
				103002	SEWERAGE CHARGES - Non Rateable Properties	-\$1,520.00	
				103003	SEPTIC TANK FEES	-\$500.00	
				103004	SEPTIC TANK INSPECTION FEE	-\$300.00	
				103100	SEWERAGE COLLECTION	\$202,123.69	
				103101	ADMIN ALLOCATION	\$15,000.00	
				103102	ASSET DEPRECIATION	\$40,000.00	
				Sewerage Total		\$42,303.69	
10	Community Amenities	104	Town Planning & Regional Development	104001	RENTAL - 39B RAILWAY TCE	-\$3,120.00	
				104002	RENTAL - 39A RAILWAY TCE	-\$3,120.00	
				104003	RENTAL - MIRABELLE BEAUTY SALON	-\$3,000.00	
				104004	LEASE - SLATER HOMESTEAD LAND	-\$3,200.00	
				104005	LEASE - 20HA TOODYAY ROAD	-\$2,200.00	
				104101	TOWN PLANNING CONTROL EXPENSES	\$1,000.00	
				104104	BUILDING MAINT - APB OFFICE	\$600.00	
				104105	ASSET DEPRECIATION	\$1,000.00	
				104106	OLD NEWSAGENCY MAINT	\$4,500.00	
				Town Planning & Regional Development Total		-\$7,540.00	
10	Community Amenities	105	Other Community Amenities	105001	CEMETERY FEES & CHARGES	-\$5,000.00	
				105002	CONTRIBUTIONS & DONATIONS	-\$500.00	
				105100	RAILWAY STATION BUILDING MAINT	\$2,500.00	
				105101	RAILWAY GOODS SHED MAINT	\$500.00	
				105102	CEMETERY MAINTENANCE	\$5,000.00	

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				105103	WAR MEMORIAL MAINT	\$500.00	
				105104	PUBLIC CONVENIENCES	\$12,455.63	
				105106	ASSET DEPRECIATION	\$8,000.00	
			Other Community Amenities Total			\$23,455.63	
11	Recreation And Culture	111	Public Halls & Civic Centres	111001	RENTAL - JENNA OVAL GO CARTS	-\$1,500.00	
				111002	TOWN HALL HIRE CHARGES	-\$2,600.00	
				111003	PAVILION HIRE CHARGES	-\$100.00	
				111004	KONNONGORRING HALL HIRE CHARGES	-\$50.00	
				111005	MULTI PURPOSE COMPLEX HIRE CHARGES	-\$300.00	
				111011	Rental - Goomalling Go Karts facilities	-\$1,500.00	
				111100	ADMIN CIVIC CENTRE MAINT	\$25,315.80	
				111101	ADMIN CIVIC GARDENS MAINT	\$7,842.27	
				111102	TOWN AND LESSER HALL MAINT	\$16,097.35	
				111103	JENNACUBBINE HALL MAINT	\$6,693.86	
				111104	KONNONGORRING TOWN HALL MAINT	\$7,245.66	
				111105	OLD OFFICE MAINT - MIRABELLE	\$8,874.84	
				111107	PAVILION MAINTENANCE	\$42,531.70	
				111108	SPORTING COMPLEX MAINT	\$23,780.76	
				111109	GUMNUTS EXPENSES	\$10,000.00	
				111110	ASSET DEPRECIATION	\$26,000.00	
				111303	MSC SSL Interest Reimbursement	-\$18,645.64	
			Public Halls & Civic Centres Total			\$149,686.60	
11	Recreation And Culture	112	Swimming Areas & Beaches	112002	SWIMMING POOL ADMISSION FEES	-\$6,000.00	
				112100	SWIMMING POOL SALARY	\$60,465.00	
				112101	SWIMMING POOL MAINT	\$10,610.22	
				112102	SWIMMING POOL TELEPHONE	\$500.00	
				112103	SWIMMING POOL ELECTRICITY	\$6,000.00	
				112104	SWIMMING POOL WATER	\$4,000.00	
				112105	SWIMMING POOL CHEMICALS	\$6,000.00	
				112107	SWIMMING POOL OTHER	\$1,000.00	
				112108	ASSET DEPRECIATION	\$25,000.00	
			Swimming Areas & Beaches Total			\$107,575.22	
11	Recreation And Culture	113	Other Recreation & Sport	113002	SPORTS FACILITIES - CLUB CONTRIBUTION	-\$12,000.00	
				113005	GYM MEMBERSHIPS AND FEES	-\$12,000.00	
				113100	WATER FOR OVAL	\$1,000.00	
				113101	GOLF CLUB BUILDING MAINT	\$1,000.00	
				113102	GOLF CLUB ALARM MONITORING COSTS	\$500.00	
				113103	GYM MAINTENANCE	\$19,996.00	
				113104	RAILWAY TCE ISLAND MAINT	\$7,707.49	
				113105	PARKS & GARDENS MAINT	\$51,915.55	

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	Comments
				113106	MILLSTEED GARDENS MAINT	\$7,303.62	
				113107	ANSTEY PARK MAINT	\$24,546.24	
				113110	GOOMALLING REC GROUND MAINT	\$56,192.08	
				113111	KONNONGORRING REC GROUNDS MAINT	\$2,235.48	
				113112	KONNONGORRING TENNIS CLUB MAINT	\$5,102.48	
				113114	GOOMALLING HOCKEY FIELD MAINT	\$25,401.50	
				113115	CRICKET PITCH MAINT	\$6,401.35	
				113116	ADMIN ALLOCATED	\$22,000.00	
				113118	HEALTHWAY COORDINATOR SALARIES	\$15,825.00	
				113119	SUPERANNUATION 9.5%	\$2,805.00	
				113126	ASSET DEPRECIATION	\$130,000.00	
				113127	Asset Depreciation	\$10,000.00	
				113140	BOWLING CLUB MAINTENANCE	\$4,998.16	
				113141	Horse & Pony Club expenses (williams street)	\$1,300.41	
				Other Recreation & Sport Total		\$372,230.36	
11	Recreation And Culture	114	Libraries	114100	CONTRIBUTION - TELECENTRE LIBRARY	\$10,000.00	
				114101	LIBRARY OPERATING OTHER	\$3,000.00	
				Libraries Total		\$13,000.00	
11	Recreation And Culture	115	Other Culture	115001	SALE OF HISTORY BOOKS	-\$250.00	
				115100	GO CARTS MENS SHED BUILDING MAINT	\$6,590.55	
				115103	MUSEUMS MAINT	\$2,950.90	
				115104	HISTORIC SIGNS MAINT	\$200.00	
				Other Culture Total		\$9,491.45	
12	Transport	121	Construction - Streets, Roads, Bridges,	121002	STATE SPECIAL GRANT	-\$48,500.00	
				121003	STATE SPECIFIC GRANT	-\$427,500.00	
				121005	ROADS TO RECOVERY GRANT	-\$164,434.00	
				121401	SPECIFIC RD RESHEETING	\$184,615.22	
				121550	R/Works Own Res Other	\$183,118.79	
				121602	Bridges and Culverts	\$35,291.89	
				Construction - Streets, Roads, Bridges, Depots Total		-\$237,408.10	
12	Transport	122	Maintenance - Streets, Roads, Bridges,	122001	CONTRIBUTIONS - STREET LIGHTING	-\$3,500.00	
				122002	ADMIN FEE - ROAD TRAIN PERMITS	-\$500.00	
				122100	MUNI ROAD MAINTENANCE	\$196,456.85	
				122104	ADMIN ALLOCATED	\$13,000.00	
				122150	ASSET DEPRECIATION	\$910,000.00	
				122300	BRIDGES & CULVERTS MAINT	\$21,171.02	

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				122301	DRAINAGE MAINT	\$10,454.73	
				122303	DEPOT - PANEL BEATERS MAINT	\$1,000.00	
				122304	DEPOT MAINTENANCE	\$14,795.46	
				122305	LIGHT OF STREET	\$23,000.00	
				122306	TOWN STREETS & TREE WATERING	\$127,507.87	
				122307	TRAFFIC SIGNS MAINT	\$2,000.00	
				122309	ADMIN ALLOCATION	\$53,000.00	
				122310	RURAL STREET NUMBERING	\$100.00	
				122311	WILLIAMS ST DEPOT MAINT	\$200.00	
				Maintenance - Streets, Roads, Bridges, Depots Total		\$1,368,685.93	
13	Economic Services	131	Rural Services	131100	TRANSPORT LICENSING SYSTEM	\$32,055.00	
				131101	COUNCIL WEED SPRAYING	\$33,292.93	
				131102	LANDCARE CONTROL TREES	\$1,000.00	
				131103	LANDCARE LPO	\$13,828.70	
				131104	VERMIN CONTROL	\$2,000.00	
				131105	ASSET DEPRECIATION	\$3,000.00	
				Rural Services Total		\$85,176.63	
13	Economic Services	132	Tourism & Area Promotion	132001	CARAVAN & CAMPING CHARGES	-\$85,000.00	
				132002	RENTAL - CARAVAN PARK MOTEL UNITS	-\$85,000.00	
				132003	WASHING MACHINE CHARGES	-\$1,500.00	
				132004	.SALE OF SPECIAL SERIES PLATES	-\$1,200.00	
				132005	CONTRIBUTION TO PIONEER PATHWAY	-\$24,500.00	
				132008	SALE OF GOOMALLING SOUVENIERS	-\$50.00	
				132010	SLATER HOMESTEAD VOLUNTEER INCOME	-\$2,000.00	
				132011	SALE OF GOOMALLING CLASSIC RACES BOOK	-\$1,000.00	
				132100	ASSET DEPRECIATION	\$37,860.00	
				132101	AREA PROMOTION	\$5,000.00	
				132103	CARAVAN PARK & CAMPING MAINT	\$129,937.45	
				132104	PIONEERS PATHWAY MAINT	\$24,910.00	
				132105	AUSTRALIA DAY CELEBRATION	\$500.00	
				132106	PURCHASE OF SPECIAL SERIES PLATES	\$1,000.00	
				132107	SLATER HOMESTEAD MAINT	\$31,380.54	
				132109	AVON TOURISM CONTRIBUTIONI	\$5,500.00	
				132110	WEB PAGE DESIGN SALARY	\$20,968.00	
				Tourism & Area Promotion Total		\$56,805.99	
13	Economic Services	133	Building Control	133001	BUILDING PERMIT FEES	-\$20,000.00	
				133002	BCITF COMMISSION	-\$5,000.00	
				133003	BRB LEVY COMMISSION	-\$5,000.00	

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				133100	BUILDING CONTROL SALARIES	\$10,000.00	
				133102	PAYMENTS to BCITF	\$2,000.00	
				133103	PAYMENT BS LEVY	\$4,000.00	
				Building Control Total		-\$14,000.00	
13	Economic Services	134	Other Economic Service	134001	COMMUNITY BUS HIRE FEES	-\$5,000.00	
				134003	KNICK KNACK SHOP INCOME	-\$3,000.00	
				134004	SKELETON WEED GROUP GRANT	-\$120,000.00	
				134007	RENTAL - Whispers	-\$7,800.00	
				134009	REIMBURSEMENTS - DENTIST	-\$2,000.00	
				134010	REIMBURSEMENTS - TELECENTRE	-\$4,000.00	
				134011	REIMBURSEMENTS - ENDEAVOUR	-\$500.00	
				134012	REIMBURSEMENTS - MEDICAL CENTRE	-\$4,000.00	
				134013	REIMBURSEMENTS - TOY LIBRARY	-\$250.00	
				134055	Weather zone - rental	-\$500.00	
				134100	ACDF MEMBERSHIP FEE	\$500.00	
				134101	COMMUNITY CENTRE (RAILWAY TCE)	\$29,991.66	
				134102	VACANT LAND LOT 200 RAILWAY TCE	\$1,500.00	
				134103	ASSET DEPRECIATION	\$50,000.00	
				134105	LOT 347 WHITE ST MAINT	\$1,200.00	
				134106	L4733 GRANGE ST MAINT	\$1,000.00	
				134107	VACANT LAND 21 BOWEN ST MAINT	\$1,500.00	
				134108	GCC - MEDICAL SURGERY	\$4,000.00	
				134109	WATER SUPPLY STANDPIPES	\$12,500.00	
				134112	DEVELOPMENT OFFICER SALARY	\$50,000.00	
				134114	DEVELOPMENT OFFICER M/VEHICLE EXPENSES	\$3,000.00	
				134116	EXPENSE - KNICK KNACK SHOP	\$3,000.00	
				134117	LOTS 6 & 7 JENNACUBBINE MAINT	\$1,200.00	
				134118	LOT 265 SCADDEN ST MAINT	\$1,000.00	
				134119	DONATIONS	\$500.00	
				134120	GCC TELECENTRE/LIBRARY MAINT	\$4,000.00	
				134121	GCC DENTIST MAINT	\$2,000.00	
				134122	GCC ENDEAVOUR MAINT	\$500.00	
				134123	GCC TOY LIBRARY MAINT	\$250.00	
				134127	AROC (Avon Regional Organisation of Councils)	\$5,000.00	
				134130	SKELETON WEED SEARCH FEES	\$120,000.00	
				134134	LOT 2 RAILWAY TCE WHISPER BUILDING MAINT	\$5,000.00	
				134135	VACANT LAND - COMM/INDUST/RESI. MAINT	\$25,000.00	
				134150	ASSET DEPRECIATION	\$500.00	
				134153	GCC - Dental Recept - Salaries	\$13,790.00	
				134164	Grant Expend - State NRM Cactus Control	\$15,300.00	
				134166	CLGF Youth Scholarship Program (Exp) Schorer	\$1,390.00	

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				134167	CLGF Community Development Program (Exp) (TBir	\$4,180.00	
				134169	Creation of HomeStead Lot at Slaters Homestead Pre	\$2,000.00	
				161100	INTEREST ON LOANS	\$244,375.00	
				Other Economic Service Total		\$457,126.66	
14	Other Property And Service: 141		Private Works	141001	PRIVATE WORKS CHARGES - PLANT HIRE	-\$181,000.00	
				141004	Contribution to Works	-\$16,000.00	
				141100	PRIVATE WORKS EXPENSES	\$20,000.00	
				Private Works Total		-\$177,000.00	
14	Other Property And Service: 142		Public Works Overheads	142100	OFFICE EQUIPMENT & MAINT	\$10,000.00	
				142101	FRINGE BENEFITS TAX	\$2,000.00	
				142102	COMPUTER MAINT	\$35,000.00	
				142103	ENGINEERING SALARIES	\$4,000.00	
				142104	LSL PAYMENT	\$55,000.00	
				142105	PWOH SUPERANNUATION	\$193,566.00	
				142106	PWOH SICK & HOLIDAY PAY	\$101,434.00	
				142107	PWOH INSURANCE ON WORKS	\$85,000.00	
				142108	ENGINEERING OFFICE EXPENSES	\$7,500.00	
				142109	PWOH PROTECTIVE CLOTHING	\$10,000.00	
				142110	PWOH OTHER EXPENSES	\$25,000.00	
				142111	PWOH STAFF HOUSING EXPENSES	\$62,616.05	
				142112	PWOH STAFF TRAINING	\$16,000.00	
				142113	PWOH OUTSIDE STAFF TRAINING	\$16,000.00	
				142114	LEASING OFFICE EQUIPMENT	\$470.00	
				142118	Asset Management - Roman II	\$15,000.00	
				142190	LESS ALLOCATED TO WORKS	-\$640,235.00	
				Public Works Overheads Total		-\$1,648.95	
14	Other Property And Service: 143		Plant Operation Costs	122302	ASSET DEPRECIATION	\$78,514.00	
				143001	DIESEL REBATE INCOME	-\$25,000.00	
				143002	CONTRIBUTION - MOTOR VEHICLE LEASE	-\$4,420.00	
				143100	COMMUNITY BUS RUNNING EXPENSES	\$3,500.00	
				143101	FUEL & OIL	\$150,000.00	
				143102	TYRES	\$20,000.00	
				143103	PARTS & REPAIRS	\$150,000.00	
				143104	INSURANCES & LICENCES	\$25,000.00	
				143106	LEASES - LICENCES & INSURANCE	\$1,000.00	
				143107	EXPENDABLE TOOLS	\$5,000.00	
				143108	BLADES & POINTS	\$10,000.00	
				143117	Lease Repayment Interest GO 025 Roller	\$856.38	

Shire of Goomalling
Operating Accounts
Attachment to Budget 18/19

30/06/2019

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Original Budget	Comments
				143118	Operating Lease - WS Vehicle GO 015	\$10,200.00	
				143119	Operating Lease - FM Vehicle GO 040	\$7,020.00	
				143120	Operating Lease - CDO Vehicle GOSHIRE	\$6,816.00	
				143190	LESS ALLOCATED TO WORKS	-\$359,972.38	
				143191	PLANT DEPRECIATION RECOVERY	-\$78,514.00	
				Plant Operation Costs Total		\$0.00	
14	Other Property And Service: 144		Salaries & Wages	144001	REIMBURSEMENT - WORKERS COMPENSATION	-\$10,000.00	
				144100	GROSS SALARIES & WAGES	\$1,500,000.00	
				144101	SALARIES & WAGES ALLOCATED	-\$1,500,000.00	
				144102	WORKERS COMPENSATION	\$10,000.00	
				Salaries & Wages Total		\$0.00	
14	Other Property And Service: 145		Unclassified	145001	SALE OF SCRAP	-\$15,000.00	
						\$0.00	
						\$0.00	
						\$0.00	
				Unclassified Total		-\$15,000.00	