



Shire of Kent

***2006/2007
BUDGET***

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Shire President's Message



*Cr Bruce Altham
Shire President*

To Residents and Ratepayers of the Shire of Kent,

Firstly I would like to welcome Mr Alan Wright and Christie Smith to the Shire of Kent administration team. Alan has taken the role of Chief Executive Officer and Christie as Deputy Chief Executive Officer.

I would also like to extend thanks to Mr David Burt and Laurelie Peskett for their work and efforts at the Shire of Kent and wish them all the best in the future.

Thanks to David Long and his works crew for planning and implementing a successful roadwork's program throughout 2005/06, some projects included the completion of Gnowangerup Road and the commencement of the works on Ongerup Road which includes bitumen. Due to the flood damage in January 2006, some of the programs scheduled for 2005/06 have been carried forward to 2006/07.

At a Special Meeting of Council held on Wednesday 26 July 2006, Council adopted its 2006/2007 Budget.

2006 has once again seen a significant increase in rural property valuations, ranging from 23.63% in the Nampup Ward to 26.43% in the Mindarabin Ward. The overall increase being 25%.

Council's 2005/2006 actual rates levied were 14% below the Commission's assessment for gross rental values (townsites) and 17% below the Commission's assessment for unimproved values (rural). This adversely effects Council's General Purpose Grants, and if left unchecked, may result in a level of service which is below the State average.

Councillors in determining their 2006, Budget, decided on a 10.5% rate increase, although this does not meet the full valuation increase, it will go a long way in addressing the above imbalance.

Council's 2006/2007 Program is comprehensive and again provides for significant capital works totalling \$1.31M; of this, \$1.1M has been set aside for road construction projects and road plant purchases/replacement.

Council's operational budget continues to provide for the full range of local government services. Major operational cost increases are evident with respect to fuel costs, government utilities and contracted services. In other areas of Council's operations costs have been generally constrained to CPI or less.

Council and staff continue to operate as a committed team and will pursue objectives that will bring tangible benefits across the broad spectrum of our Shire.

Thanks to Cathy Crosby, Deputy Shire President, and all Councillors for their assistance and support throughout the year.

To Helen, Jayde and Michelle in the office, thank you for your hard work and dedication in making the day-to-day running of the Shire of Kent as smooth as possible.

Cr Bruce Altham

Members of Council 2006/07

COUNCILLORS	WARD	PHONE	FAX
B M (Bruce) Altham	Holland Rock	9820 1064	9820 1040
C (Cathy) Crosby	Nampup	9829 1061	9829 1151
N M (Neil) Grant-Williams	Holland Rock	9820 6025	9820 6025
Y S (Yvonne) Featherstone	Pingarnup	9820 1078	9820 1003
L (Lucy) Skipsey	Pingarnup	9829 6085	9829 6085
M J (Megan) Tuffley	Nampup	9829 1076	9829 1076
V J (Vanessa) Anderson	Mindarabin	9829 1140	9829 1140
T M (Terry) Gray	Mindarabin	9829 6067	9829 6067



Front Row:
Cr Yvonne Featherstone,
Cr Cathy Crosby (Deputy President),
Cr Megan Tuffley,
Cr Lucy Skipsey

Back Row:
Cr Bruce Altham (President),
Cr Neil Grant-Williams,
Cr Terry Gray,
Cr Vanessa Anderson



Members of Council



Shire President
Cr B M (Bruce) Altham
Holland Rock Ward

Council Committees
Audit, Works Plant and Services, Water Resources

Delegate – Committees
Great Southern Zone – Walga, Sth East Agricultural Road Group,
Central Great Southern Local Government Alliance, Pingrup Ground
Improvement Committee (Proxy)



Deputy Shire President
Cr C (Cathy) Crosby
Nampup Ward

Council Committees
Water Resources (Chairperson), Building Health and Town Planning,
Works Plant and Services, Finance and Administration (Proxy)

Delegate – Committees
Nyabing Sports Club, Bushfire Advisory, South East Agricultural Road
Group (Proxy), Central Great Southern Local Government Alliance
(Proxy)



Cr Y S (Yvonne) Featherstone
Pingrup Ward

Council Committees
Building Health and Town Planning (Chairperson), Audit, Finance and
Administration

Delegate – Committees
Pingrup Ground Improvement, Hidden Treasures, Regional Recreation
Plan (Proxy)



Cr T M (Terry) Gray
Mindarabin Ward

Council Committees
Finance and Administration (Chairperson), Water Resources, Audit,
Works Plant and Services

Delegate – Committees
Bushfire Advisory, Nyabing-Pingrup LCDG, Lake Magenta Nature
Reserve Advisory Committee (Proxy).

Members of Council



Cr V J (Vanessa) Anderson
Mindarabin Ward

Council Committees
Building Health and Town Planning, Water Resources (Proxy)

Delegate – Committees
Kent 2010, Nyabing Pingrup LCDC (Proxy)



Cr N M (Neil) Grant-Williams
Holland Rock Ward

Council Committees
Works Plant and Services (Chairperson), Finance and Administration, Audit

Delegate – Committees
Great Southern Zone – Walga, Lake Magenta Nature Reserve Advisory, Nyabing Pingrup LCDC, South East Agricultural Road Group (Proxy)



Cr M J (Megan) Tuffley
Nampup Ward

Council Committees
Building Health and Town Planning, Water Resources, Audit (Proxy)

Delegate – Committees
Area Consultative Committee, Regional Recreation Plan, Occupational Safety & Health, Kent 2010, Nyabing Sports Club (Proxy), Hidden Treasures (Proxy)



Cr L (Lucy) Skipsey
Pingarnup Ward

Council Committees
Finance and Administration, Work Plant and Services, Building Health and Town Planning (Proxy)

Delegate – Committees
Pingrup Ground Improvement, Lake Magenta Nature Reserve Advisory, Great Southern Zone – Walga (Proxy), Occupational Safety and Health (Proxy)

Strategic Plan

The Shire of Kent has adopted a Mission Statement and a series of objectives to support the Strategic Planning goals for the next 5 years:

MISSION STATEMENT

To excel at providing fair, efficient and effective services and facilities which enhance the quality of life for all residents.

OBJECTIVES

District Viability

To provide leadership in the development and attraction of facilities, services, and business to the district to ensure its long-term viability.

Quality Service

To ensure services and facilities are maintained or enhanced and delivered in an equitable and effective manner.

Financial Viability

To ensure all funds are used efficiently to ensure long-term financial viability of the Council.

Productive and Effective Workforce

To optimise and develop the Shires human resources to maximise their productive potential.

Accountability

To provide an open and accountable level of local government for the district including honest in dealing with all people and exercising initiative in responding to community needs.

ACHIEVING OUR MISSION AND OBJECTIVES

Council's mission and objectives will be achieved through:

Representative Government

By the people of Kent contributing to decisions about the way their community works and develops, better decisions will result through encouraging the people of Kent to contribute to informed discussion on issues of local and regional importance.

Strategic Plan

Meeting Obligations

Council is obligated by law, to carry out the statutory responsibilities of local government, and Council will fulfill these responsibilities efficiently and with regard to the particular needs of the people of Kent.

Community Advocacy

As Council is only one level of government, this Council will support and advocate the views and needs of the people of Kent to other levels of government, so as to provide additional and improved facilities for the use of the community.

CHALLENGES

Apart from being committed to maintaining and improving existing services and facilities, the Shire of Kent faces many new challenges.

Given the current environment within local government regarding amalgamation issues, national competition policy, structural reform, and requirements of Council and staff under the Local Government Act, the Council needs to retain its own identity.

Some important factors that require consideration are:

- ⇒ acceptance of change
- ⇒ maintaining appropriate funding levels
- ⇒ raising the Council profile
- ⇒ maintaining financial and time resources of Council and staff
- ⇒ developing community pride and a sense of community help
- ⇒ maintaining our population level and working to increase the district population



Chief Executive Officer's Report



I am pleased to present to the ratepayers of Kent Shire my report with reference to Council's adopted Budget for 2006/07 Financial Year.

The majority of the works and services program in 2005/06 was completed with a few items carried over to the current budget. Council finished the year with a funding surplus of \$720,371 with the majority of these funds being unspent grants for programs to be carried out in the current budget.

After a Grants Commission recommendation, Council incorporated a substantial rate increase of 10.5%. Council's program for the current year should be completed with no interruptions.

All the staff looks forward to working with the community for the benefit of the district over the next twelve months.

Budget Objectives & Highlights 2006/07

BUDGET OBJECTIVES

- ⇒ To Maximise revenue earning opportunities
- ⇒ To Contain operating expenditure to 2005/06 levels where possible
- ⇒ To maximise investment opportunities where appropriate
- ⇒ To maximise infrastructure development by utilising Grant and/or reserve or Loan funding where possible

ROAD PLANT/VEHICLE REPLACEMENT

Provision has been made for the replacement of three (3) work utilities and the purchase of a new loader.

The cost of this years Plant Replacement Program (net of trade-ins) is cost of this year \$140,000.

REFUSE COLLECTION/RECYCLING

Refuse collection changes have increased in line with CPI with the additional revenue being channelled into refuse site maintenance and recycling. Council's estimate expenditure for 2006/07 is \$53,281, an increase of \$5,701 over 2005/06.

PUBLIC CONVENIENCES

Provision has been made for the construction of new public toilets in the Richmond Street car park, Nyabing.

Construction of the public conveniences will be subject to a successful Community Facilities Funding Grant application to be submitted later in the year. Funding, if successful, will be on a 50/50 basis with Council's contribution being \$25,000.

ROAD CONSTRUCTION AND MAINTENANCE

Council has allocated \$794,310 in its 2006/07 Budget for Road Construction with a further \$1,503,467 for Road Maintenance and related activities.

Major Projects Include:

Newdegate / Pingrup Road (RRG)	\$ 43,200
Nyabing South Road	\$ 37,000
Adams Road	\$ 38,500
Ongerup Road (R2R)	\$362,410
Dumbleyung Road (RRG)	\$ 32,700
Range Road	\$ 37,000
North/South Kuringup Roads	\$ 33,500
Steele Road	\$ 37,000
Peterson Road	\$ 40,000
Warren Road	\$ 37,000
McLaren Road	\$ 21,500
Rasmussen Road	\$ 37,000
Kukerin Road	\$ 12,750
Townscape - Nyabing	\$ 6,000
Townscape - Pingrup	\$ 6,000

EMERGENCY SERVICES LEVY

The Emergency Services Levy for 2006/07 remains at \$35.00 per assessment. Total collections for the Shire of Kent (payable to Fire & Emergency Services WA) are expected to approximate \$17,500.

FESA have confirmed that Council will receive \$17,800 in operating grants. FESA have confirmed their commitment to fund the Fire Shed in Pingrup to house the new Fire Truck purchased in 2005/06, included in these building plans is toilet/shower facilities.

RURAL TOWNS PROGRAM

In 2004/2005 Council was successful in obtaining funding on a $\frac{2}{3}$ to $\frac{1}{3}$ basis for the Rural Towns – Liquid Assets Project, a State Government initiative focusing on the abstraction and treatment of saline groundwater, use and re-use of local water sources, harvesting town catchment run-off and salinity control.

Nyabing townsite was selected as a “Small Sized Priority Town” and the project will move into the third year of the three year project in 2006/07.

Council’s commitment in 2006/07 is \$10,000.

BUILDING MAINTENANCE PROGRAM

Council’s Building Maintenance Program for 2006/07 totals \$257,875 of which \$200,775 is for non – residential properties, i.e. Halls, Pavilions, Depots, Caravan Parks etc.

This year’s program allows for capital improvements to the Nyabing Hall, Nyabing Pavilion, Nyabing General Store (bought forward from 2005/06), Pingrup Hall, Pingrup Pavilion, Pingrup Caravan Park and minor capital works on several Council houses.

PARKS, GARDENS, RESERVES AND RECREATION GROUNDS/PAVILIONS

Budgeted expenditure for Council's Parks, Gardens, Reserves and Recreation Grounds is a significant component of Council's Budget:

Parks, gardens and Reserves \$ 72,440
Recreation Grounds/Pavilions \$209,705

Council's 2006/07 Budget also provides for a "Playground Equipment" Maintenance / Replacement Program with a \$44,277 allocation. Grant income of \$22,138 will offset this expenditure.

LOAN LIABILITY

Principal outstanding at 1 July 2006 \$1,057,617
Less Principal repayments 2006/07 \$ 65,975

Principal Outstanding at 30 June 2007 \$ 991,643*

(* \$152,811 relates to self-supporting loans that are fully refunded.)

MONEY ALLOCATED TO RESERVES

To follow are some funds that have been allocated from the 2006/07 Budget to reserve accounts:

\$126,900 has been allocated to Plant Reserve for upgrade of machinery. As at the 30 June 2007 this reserve will approximately have funds of \$166,162.

\$110,000 has been allocated to the Building Reserve. As at the 30 June 2007 this reserve will approximately have funds of \$189,006.

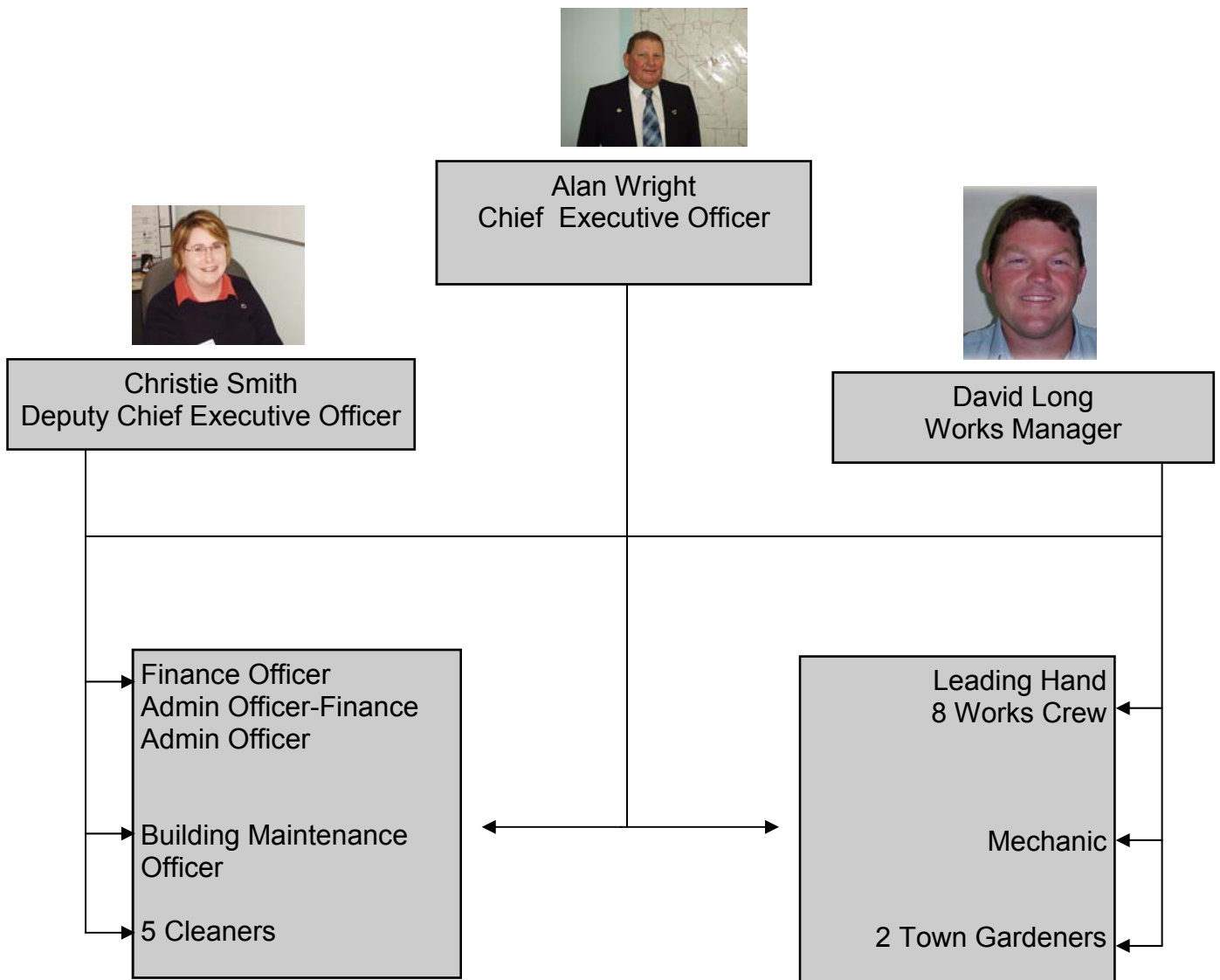
Two new reserves have been created. One being Administration Vehicle Reserve and the other being Refuse Disposal Facilities Reserve.

Council have allocated \$36,000 to the Administration Vehicle Reserve for replacement of administration vehicles in 2007/08.

An allocation of \$20,000 has been allocated to the Refuse Disposal Facilities Reserve which is to be used for the future development of the refuse site in Nyabing which will include transfer of refuse from Pingrup.



Organisational Structure



Rates and Charges 2006/07

Rates and Charges

The Rates and Charges adopted by Council for 2006/2007 are as follows:

Gross Rental Values (Towns) 10.562 cents in the dollar	Refuse Charges Normal \$140.00 per bin pa Pensioner \$ 70.00 per bin pa
Unimproved Values (Rural) 1.443 cents in the dollar	
Minimum Rates \$243.10 per assessment	Sewage Nyabing 3.41 cents in the dollar Pingrup 3.94 cents in the dollar
Television Re-Transmission Nyabing & Pingrup \$115 per service pa	Minimum Sewage Domestic \$250.00 per assessment pa Commercial \$551.10 per assessment pa Vacant \$164.60 per assessment pa
This service charge is for the provision of television re-broadcasting. The charge is applicable to all owners and occupiers within a designated area surrounding the townsites.	
The proceeds of the service charge are applied in full to the costs of maintenance and operation.	

Discount for Prompt Payment

Council has resolved that 4% discount will be allowed on all current general rates paid in full before **4.30pm Friday 8 September 2006**. (This does not include sewage or rubbish charges)

Option 2

Payment by 2 Installments

1st Installment date
4:30pm Friday 8 September 2006
2nd Installment date
4:30pm Friday 12 January 2007

A \$5.00 administration fee is applicable.

Rate Collection Pingrup

Council will provide a rate payment facility in Pingrup during the discount period. An officer will be located at the Pingrup Telecentre to accept payment on rates on: Friday 8 September 2006, **between 10.00am—2.00pm**.

Option 3

Payment by 4 Installments

1st Installment date 4:30pm Friday 8 September 2006
2nd Installment date 4:30pm Friday 10 November 2006
3rd Installment date 4:30pm Friday 12 January 2007
4th Installment date 4:30pm Friday 16 March 2007

A \$15.00 administration fee is applicable.

Interest on Overdue Rates and Charges

Council has resolved that an annual interest charge of 8.5% will be applied to all overdue rates. Interest shall begin to accrue on rates and/or rubbish charges that remain unpaid after 31 January 2007. Eligible pensioners are exempt.

Late Payment Penalty – Rates and Rubbish Charges

A charge of 8.5% per annum, calculated daily at 0.02415% by simple interest will apply as follows:

1 installment option taken

Interest shall begin to accrue on rates and/or rubbish charges that remain unpaid after 31 January 2007. Eligible pensioners are exempt.

Instalment Options and Due Dates

Council has resolved to offer ratepayers the opportunity to pay by one of the following methods:

Option 1

Payment by 1 Installment

Payment in full by 4:30pm Friday 8 September 2006. (4% discount applies)

2 & 3 installment options taken

Interest shall begin to accrue daily on any rates/rubbish installments payments that remain unpaid after 31 January 2007, and continue to accrue until such time as the installment is paid. Eligible pensioners are exempt.

Payment Options

Payment Methods

All cheques should be made payable to the "Shire of Kent"

Payment may be posted to

Shire of Kent

PO Box 15

Nyabing WA 6341

Personal payments to the Council may be made at the Council Offices:

Richmond Street, Nyabing
Monday to Friday 8.00am to 4.30pm

or

Pingrup Telecentre on 8 September 2006, **from 10.00am—2.00pm**

The Shire now has its **Bill Express** service operational. To make payments you have the option of telephone payment or internet payment. The bill payment details are:

By Telephone: 1300 136 085

Payment Code: 000223

Pay Online: www.kent.wa.gov.au

Payment Code: 000223

Please note: When you are paying your rates, the account number needed to make the payment is also your assessment number.

Alternative Arrangements

Ratepayers experiencing difficulty in payment of their rates and charges or those wishing to make a direct transfer to Council's bank account are invited to contact Alan Wright or Christie Smith at the Shire Office on (08) 9829 1051 to discuss alternative arrangements.

Emergency Contacts

Shire

Chief Executive Officer

Alan Wright 9829 1022 A/H
0429 993 986

Deputy Chief Executive Officer

Christie Smith 9829 1313 A/H
0429 993 985

Works Supervisor

David Long 9829 1088 A/H
0429 993 987

Bush Fire Control Officers

Chief FCO

T. Hobley 9829 1016
0428 291 119

Deputy Chief FCO

Jeff Patterson 9864 2046
0427 642 046

Harvest Ban Hotline

For updated information regarding Harvest Bans
please call **9829 1247**

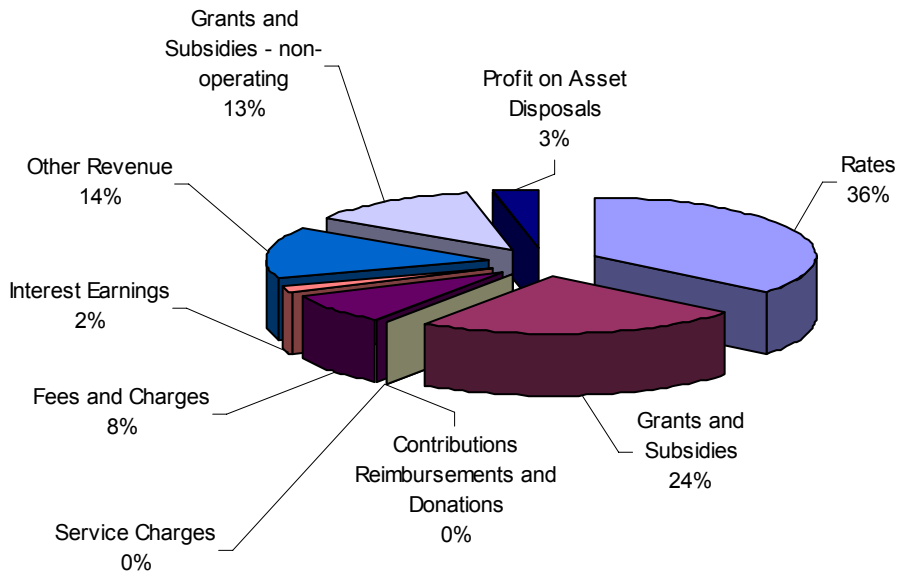
**PLEASE REMEMBER
IN AN EMERGENCY**

DIAL '000'

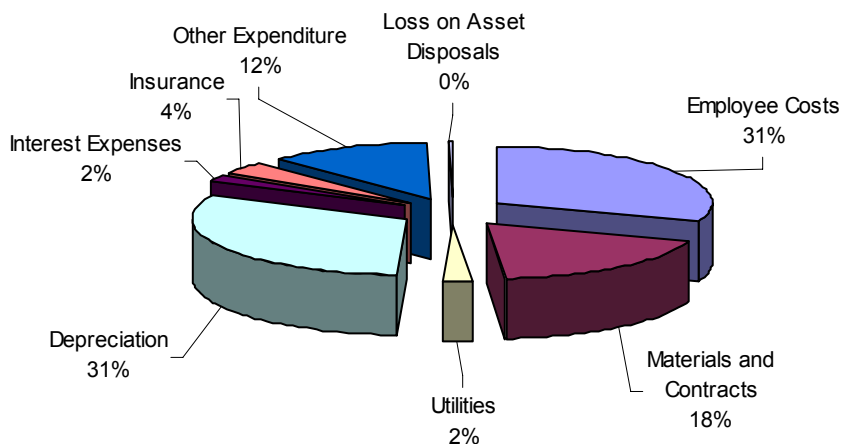


Summary of Financial Activities

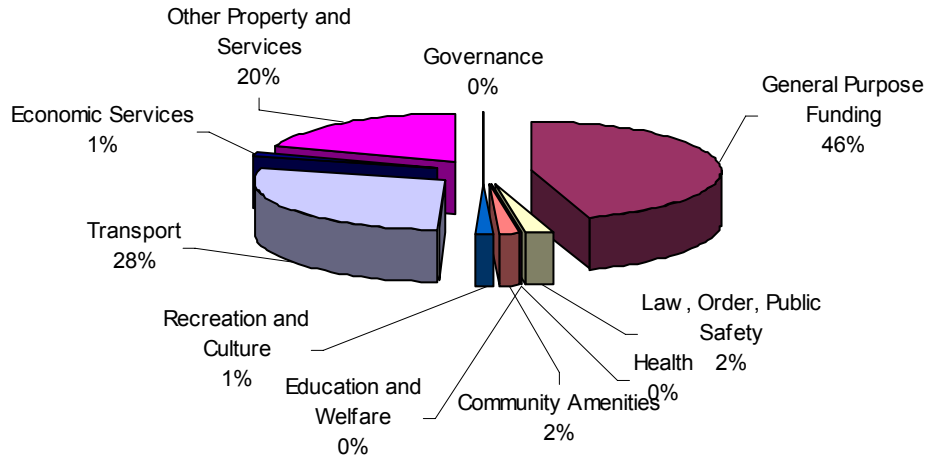
OPERATING INCOME 2006/2007



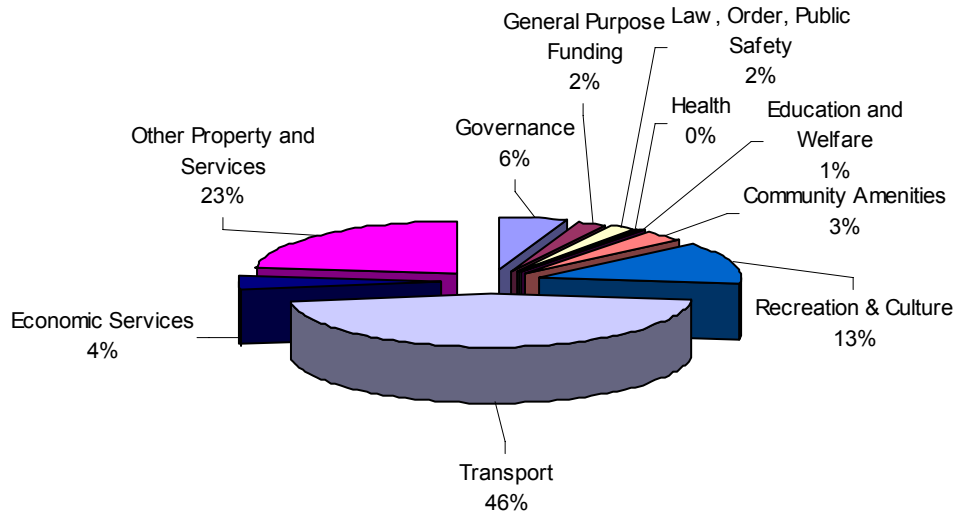
OPERATING EXPENDITURE 2006/2007



REVENUE FROM ORDINARY ACTIVITIES 2006/2007



EXPENSES FROM ORDINARY ACTIVITIES 2006/2007



SHIRE OF KENT

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2007

	NOTE	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Revenues From Ordinary Activities				
Rates	8	1,283,406	1,165,475	1,164,528
Grants and Subsidies		852,914	861,366	855,641
Contributions Reimbursements and Donations		1,500	157,551	1,000
Service Charges	9	7,935	7,590	7,590
Fees and Charges	10	288,117	248,479	181,369
Interest Earnings	2(a)	61,500	74,917	44,000
Other Revenue		517,260	461,320	538,116
		3,012,632	2,976,698	2,792,244
Expenses From Ordinary Activities Excluding Borrowing Costs Expense				
Employee Costs		(1,023,034)	(820,818)	(858,671)
Materials and Contracts		(597,664)	(870,473)	(905,546)
Utilities		(82,045)	(85,739)	(88,583)
Depreciation	2(a)	(1,034,556)	(1,092,270)	(864,339)
Interest Expenses	2(a)	(66,479)	(73,744)	(76,039)
Insurance		(122,521)	(112,835)	(124,124)
Other Expenditure		(409,136)	(184,926)	(154,464)
		(3,335,435)	(3,240,805)	(3,071,766)
		(322,803)	(264,107)	(279,522)
Grants and Subsidies - non-operating		456,378	581,398	358,330
Profit on Asset Disposals	4	115,943	71,050	171,891
Loss on Asset Disposals	4	(7,939)	(23,133)	(25,846)
Net Result		241,579	365,208	224,853

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

SHIRE OF KENT
INCOME STATEMENT

BY PROGRAM

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Operating Revenues (Refer Notes 1,2,8 to 14)			
Governance	1,700	1,693	1,200
General Purpose Funding	1,615,950	1,504,084	1,473,085
Law, Order, Public Safety	86,100	40,402	37,360
Health	0	0	0
Education and Welfare	0	567	0
Community Amenities	37,431	34,928	36,636
Recreation and Culture	19,965	23,144	19,390
Transport	578,956	633,409	569,532
Economic Services	48,150	119,950	76,520
Other Property and Services	624,380	639,964	578,521
	3,012,632	2,998,141	2,792,244
Operating Expenses Excluding Borrowing Costs Expense (Refer Notes 1,2 & 14)			
Governance	(186,826)	(157,719)	(180,629)
General Purpose Funding	(73,796)	(62,324)	(73,419)
Law, Order, Public Safety	(64,514)	(57,572)	(57,207)
Health	(9,850)	(6,383)	(10,663)
Education and Welfare	(16,828)	(14,532)	(16,712)
Community Amenities	(110,873)	(93,655)	(108,203)
Recreation & Culture	(431,693)	(372,260)	(420,675)
Transport	(1,528,892)	(1,576,022)	(1,434,010)
Economic Services	(128,410)	(174,689)	(150,584)
Other Property and Services	(717,274)	(671,370)	(543,625)
	(3,268,956)	(3,186,526)	(2,995,727)
Borrowing Costs Expense (Refer Notes 2 & 5)			
Law, Order and Public Safety	(1,355)	(1,311)	(1,311)
Community Amenities	(3,380)	(5,436)	(5,105)
Economic Services	0	(65)	(65)
Other Property and Services	(61,744)	(68,910)	(69,558)
	(66,479)	(75,722)	(76,039)
Grants/Contributions For The Development Of Assets			
Community Amenities	25,000	0	25,000
Recreation & Culture	22,138	0	0
Transport	409,240	581,398	333,330
	456,378	581,398	358,330
Profit/(Loss) On Disposal Of Assets (Refer Note 4)			
Transport	23,983	49,607	122,007
Other Property and Services	84,021	(1,690)	24,038
	108,004	47,917	146,045
Net Result	241,579	365,208	224,853

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

SHIRE OF KENT
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	NOTE	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,279,906	1,168,064	1,175,576
Grants and Subsidies - operating		852,914	861,366	855,641
Contributions, Reimbursements & Donations		1,500	157,551	1,000
Service Charges		7,935	7,590	7,590
Fees and Charges		153,597	236,245	300,002
Interest Earnings		61,500	74,917	44,000
Goods and Services Tax		0	81,385	0
Other		517,260	379,935	538,116
		2,874,612	2,967,053	2,921,925
Payments				
Employee Costs		(946,056)	(804,623)	(976,374)
Materials and Contracts		(511,615)	(1,018,020)	(905,984)
Utilities (gas, electricity, water, etc)		(82,045)	(85,739)	(88,583)
Insurance		(122,521)	(112,835)	(124,124)
Interest		(66,479)	(78,299)	(76,039)
Goods and Services Tax		0	(166,849)	0
Other		(409,136)	(16,099)	(154,464)
		(2,137,852)	(2,282,464)	(2,325,568)
Net Cash Provided By Operating Activities	14(b)	736,760	684,589	596,357
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(425,786)	(1,135,904)	(1,385,000)
Payments for Construction of Infrastructure	3	(1,226,504)	(517,850)	(837,934)
Grants/Contributions for the Development of Assets		456,378	581,398	358,330
Proceeds from Sale of Property Plant & Equipment	4	170,000	462,247	729,654
Land & Buildings	4	110,000	0	27,000
Net Cash Used in Investing Activities		(915,912)	(610,109)	(1,107,950)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(65,975)	(166,740)	(166,739)
Proceeds from Self Supporting Loans	5	1,374	1,285	(1,563)
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		(64,601)	(165,455)	(168,302)
Net Increase (Decrease) in Cash Held		(243,753)	(90,975)	(679,895)
Cash at Beginning of Year		1,052,752	1,143,727	1,143,727
Cash at End of Year	14(a)	808,999	1,052,752	463,832

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

SHIRE OF KENT
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2007

	NOTE	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Revenues				
	1,2			
Governance		1,700	1,693	1,200
General Purpose Funding		332,544	338,609	297,509
Law, Order, Public Safety		86,100	40,402	37,360
Health		0	0	0
Education and Welfare		0	567	0
Community Amenities		62,431	34,928	61,636
Recreation and Culture		42,103	23,144	19,390
Transport		1,020,118	1,214,807	1,050,715
Economic Services		48,150	169,557	76,520
Other Property and Services		708,401	639,964	602,559
		2,301,547	2,463,671	2,146,889
Expenses				
	1,2			
Governance		(186,826)	(158,707)	(180,629)
General Purpose Funding		(73,796)	(62,438)	(73,419)
Law, Order, Public Safety		(65,869)	(58,909)	(58,518)
Health		(9,850)	(6,389)	(10,663)
Education and Welfare		(16,828)	(14,544)	(16,712)
Community Amenities		(114,253)	(99,640)	(113,308)
Recreation & Culture		(431,693)	(373,127)	(420,675)
Transport		(1,536,831)	(1,572,111)	(1,459,856)
Economic Services		(128,410)	(174,863)	(150,649)
Other Property and Services		(779,018)	(747,924)	(457,028)
		(3,343,374)	(3,268,652)	(2,941,457)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(108,004)	(47,917)	(146,045)
Movement in Accrued Interest		0	(2,577)	0
Movement in Accrued Salaries and Wages		0	2,647	0
Movement in Employee Benefit Provisions		0	14,140	0
Depreciation on Assets	2(a)	1,034,556	1,092,270	864,339
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(175,277)	(234,982)	(185,000)
Purchase Infrastructure Assets - Roads	3	(1,226,504)	(521,776)	(837,934)
Purchase Infrastructure Assets - Parks	3	0	0	0
Purchase Plant and Equipment	3	(314,000)	(893,114)	(1,178,000)
Purchase Furniture and Equipment	3	(33,200)	(8,718)	(22,000)
Proceeds from Disposal of Assets	4	280,000	462,247	756,654
Repayment of Debentures	5	(65,975)	(166,740)	(166,741)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		1,354	1,285	1,277
Transfer to Unspent Loans (Restricted)	5	0	0	0
Transfers from Unspent Loans	5	0	90,000	90,000
Transfers to Reserves (Restricted Assets)	6	(354,900)	(69,820)	(79,000)
Transfers from Reserves (Restricted Assets)	6	0	205,546	206,346
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	720,371	437,386	326,144
LESS Estimated (Surplus)/Deficit June 30 C/Fwd	7	0	(720,371)	0
Amount Req'd to be Raised from Rates	8	(1,283,406)	(1,165,475)	(1,164,528)

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

SHIRE OF KENT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2007

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of the 2005/2006 Annual Budget are:

Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

The Local Government Reporting Entity

All Funds through which the Council 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 in respect to Loans and Reserves, have been consolidated into the Municipal Fund in accordance with the Local Government (Financial Management) Regulations 1996.

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

2005/2006 Actual Balances

Balances shown in this budget as 2005/2006 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

Rounding Off Figures

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

Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

Superannuation

The Shire of Kent contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or fair value less, where applicable, any accumulated depreciation, amortisation or impairment losses.

SHIRE OF KENT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2007

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2007.

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

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2007

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

Annual Leave and Long Service Leave (Long-term Benefits)

The provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees service to balance date.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

2. REVENUES AND EXPENSES	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
(a) Net Profit or Loss/Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
General Purpose Funding	0	0	0
Governance	610	548	600
Law, Order, Public Safety	18,900	15,424	15,110
Health	200	277	190
Welfare	0	0	0
Community Amenities	11,798	14,423	11,798
Recreation and Culture	44,948	52,232	49,401
Transport	600,000	830,197	600,000
Economic Services	2,200	5,994	3,460
Other Property and Services	355,900	173,175	183,780
	1,034,556	1,092,270	864,339
<u>By Class</u>			
Land and Buildings	169,688	158,639	57,798
Furniture and Equipment	33,158	32,599	40,896
Plant and Equipment	221,585	219,508	155,995
Roads	600,000	671,712	600,000
Parks and Reserves	10,125	9,812	9,650
	1,034,556	1,092,270	864,339
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	66,479	73,744	76,039
	66,479	73,744	76,039
Rental Charges			
- Operating Leases	4,000	3,897	4,000
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	20,000	23,319	10,000
- Other Funds	40,000	49,486	33,000
Other Interest Revenue (<i>refer note 12</i>)	1,500	2,112	1,000
	61,500	74,917	44,000

SHIRE OF KENT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2007

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

The Shire of Kent is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

SHIRE MISSION STATEMENT

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

Governance

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

General Purpose Funding

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

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

Health

Food quality and pest control, immunisation services, operation of child health clinic.

Education and Welfare

Operation of Pre-school facilities, assistance to playgroups and other voluntary services.

Housing

Maintenance of rental housing.

Community Amenities

Rubbish collection services, operation of tips, administration of the town planning scheme, maintenance of cemeteries and townsite sewerage schemes.

Recreation and Culture

Maintenance of halls, recreation centres and various reserves; operation of library.

Transport

Construction and maintenance of streets, roads; cleaning and lighting of streets, depot maintenance.

Economic Services

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

Other Property & Services

Private works operations, plant repairs and operations costs.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$
3. ACQUISITION OF ASSETS	
The following assets are budgeted to be acquired during 2006/2007:	
<u>By Program</u>	
Law, Order, Public Safety	
Land and Buildings	46,000
Plant and Equipment	4,000
Community Amenities	
Land and Buildings	50,000
Recreation and Culture	
Land and Buildings	44,277
Furniture and Fittings	3,000
Transport	
Plant and Equipment	310,000
Infrastructure - Roads	1,226,504
Economic Services	
Land and Buildings	5,000
Other Property and Services	
Land and Buildings	30,000
Furniture and Fittings	30,200
	<u><u>1,748,981</u></u>
 <u>By Class</u>	
Land and Buildings	175,277
Furniture and Fittings	33,200
Plant and Equipment	314,000
Infrastructure - Roads	1,226,504
	<u><u>1,748,981</u></u>

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

- Supplementary Schedules - Function 3, 4, 5, 7, 8, 10, 11, 12, 13 and 14
- Plant Replacement Program
- Road Construction Program

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2006/2007 BUDGET \$	2006/2007 BUDGET \$	2006/2007 BUDGET \$
Transport			
Caterpillar Loader KT028	100,966	120,000	19,034
Utility Works KT026	11,556	18,000	6,444
Utility Works KT014	21,939	14,000	(7,939)
Utility Works KT020	11,556	18,000	6,444
Other Property Services			
77 Aspendale St, Nyabing	7,122	25,000	17,878
103/104 Bourke St, Nyabing	8,401	30,000	21,599
17 Carrie St, Pingrup	1,096	30,000	28,904
73 Reid St, Pingrup	9,360	25,000	15,640
	171,996	280,000	108,004

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2006/2007 BUDGET \$	2006/2007 BUDGET \$	2006/2007 BUDGET \$
Plant and Equipment			
Caterpillar Loader KT028	100,966	120,000	19,034
Utility Works KT026	11,556	18,000	6,444
Utility Works KT014	21,939	14,000	(7,939)
Utility Works KT020	11,556	18,000	6,444
Land and Buildings			
77 Aspendale St, Nyabing	7,122	25,000	17,878
103/104 Bourke St, Nyabing	8,401	30,000	21,599
17 Carrie St, Pingrup	1,096	30,000	28,904
73 Reid St, Pingrup	9,360	25,000	15,640
	171,996	280,000	108,004

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2006/2007 BUDGET
\$
115,943
(7,939)
108,004

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-06	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2006/07 Budget \$	2005/06 Actual \$	2006/07 Budget \$	2005/06 Actual \$	2006/07 Budget \$	2005/06 Actual \$
Law, Order & Public Safety								
Loan 83, Nyabing Fire Truck	12,814		8,394	7,837	4,420	12,813	1,355	723
Community Amenities								
Loan 54, Nyabing Effluent	38,483		922	846	37,561	38,483	3,380	3,482
Loan 87, Mobile Telephones	0		0	23,548	0	0	0	2,119
Economic Services								
Loan 89, Water Pipeline Extension (s)	0		0	7,160	0	0	0	196
Other Property and Services								
Loan 37, 103 & 104 Bourke St, Nyabing	0		0	1,159	0	0	0	55
Loan 51, 100 Aspendale St, Nyabing	0		0	5,115	0	0	0	482
Loan 55, 100 Aspendale St, Nyabing	0		0	2,582	0	0	0	364
Loan 82, 20 Aspendale St, Nyabing	0		0	25,339	0	0	0	1,994
Loan 85, Administration Extensions	0		0	39,864	0	0	0	2,584
Loan 86, New House for CEO	58,463		13,083	12,178	45,380	58,463	3,953	4,938
Loan 88, Nyabing Store	65,935		2,679	2,510	63,256	65,935	4,306	4,490
Loan 90, Principal's House, Pingrup	144,690		17,638	16,758	127,052	144,690	7,269	4,181
Loan 91, Housing	710,120		21,905	20,568	688,215	710,120	44,635	46,440
Loan 92, 36 Carrie Street, Pingrup (s)	27,113		1,354	1,276	25,759	27,113	1,581	1,696
	1,057,618	0	65,975	166,740	991,643	1,057,617	66,479	73,744

All debenture repayments were financed by general purpose income.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Employee Entitlements Reserve			
Opening Balance	65,086	42,656	42,656
Amount Set Aside / Transfer to Reserve	20,000	20,000	20,000
Transfer of Interest to Reserve	3,210	2,430	1,480
Amount Used / Transfer from Reserve	0	0	0
	88,296	65,086	64,136
(b) Plant Reserve			
Opening Balance	37,416	233,000	233,000
Amount Set Aside / Transfer to Reserve	126,900	0	0
Transfer of Interest to Reserve	1,846	5,762	3,980
Amount Used / Transfer from Reserve	0	(201,346)	(201,346)
	166,162	37,416	35,634
(c) Building Reserve			
Opening Balance	75,330	71,270	71,270
Amount Set Aside / Transfer to Reserve	110,000	0	27,000
Transfer of Interest to Reserve	3,676	4,060	1,220
Amount Used / Transfer from Reserve	0	0	0
	189,006	75,330	99,490
(d) Nyabing Recreation Reserve			
Opening Balance	53,660	43,389	43,389
Amount Set Aside / Transfer to Reserve	6,000	12,000	6,000
Transfer of Interest to Reserve	2,646	2,471	740
Amount Used / Transfer from Reserve	0	(4,200)	0
	62,306	53,660	50,129
(e) Pingrup Recreation Reserve			
Opening Balance	16,840	12,148	12,148
Amount Set Aside / Transfer to Reserve	6,000	4,000	6,000
Transfer of Interest to Reserve	830	692	210
Amount Used / Transfer from Reserve	0	0	0
	23,670	16,840	18,358
(f) Cemetery Reserve			
Opening Balance	9,112	8,147	8,147
Amount Set Aside / Transfer to Reserve	0	500	0
Transfer of Interest to Reserve	490	465	140
Amount Used / Transfer from Reserve	0	0	0
	9,602	9,112	8,287

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
6. RESERVES (Continued)			
(g) Water Supply Reserve			
Opening Balance	18,347	17,358	17,358
Amount Set Aside / Transfer to Reserve	0	0	0
Transfer of Interest to Reserve	906	989	300
Amount Used / Transfer from Reserve	0	0	0
	19,253	18,347	17,658
(h) Sewerage Reserve			
Opening Balance	73,575	60,148	60,148
Amount Set Aside / Transfer to Reserve	10,000	10,000	10,000
Transfer of Interest to Reserve	3,630	3,427	1,030
Amount Used / Transfer from Reserve	0	0	0
	87,205	73,575	71,178
(i) Computer Equipment Reserve			
Opening Balance	56,087	53,063	53,062
Amount Set Aside / Transfer to Reserve	0	0	0
Transfer of Interest to Reserve	2,766	3,024	900
Amount Used / Transfer from Reserve	0	0	(5,000)
	58,853	56,087	48,962
(j) Administration Vehicles Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	36,000	0	0
Transfer of Interest to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	36,000	0	0
(k) Refuse Disposal Facilities Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	20,000	0	0
Transfer of Interest to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	20,000	0	0
Total Cash Backed Reserves	760,353	405,453	413,832

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2006 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Employee Entitlements Reserve	23,210	22,430	21,480
Plant Reserve	128,746	5,762	3,980
Building Reserve	113,676	4,060	28,220
Nyabing Recreation Reserve	8,646	14,471	6,740
Pingrup Recreation Reserve	6,830	4,692	6,210
Cemetery Reserve	490	965	140
Water Supply Reserve	906	989	300
Sewerage Reserve	13,630	13,427	11,030
Computer Equipment Reserve	2,766	3,024	900
Administration Vehicles Reserve	36,000	0	0
Refuse Disposal Facilities Reserve	20,000	0	0
	354,900	69,820	79,000
Transfers from Reserves			
Employee Entitlements Reserve	0	0	0
Plant Reserve	0	(201,346)	(201,346)
Building Reserve	0	0	0
Nyabing Recreation Reserve	0	(4,200)	0
Pingrup Recreation Reserve	0	0	0
Cemetery Reserve	0	0	0
Water Supply Reserve	0	0	0
Sewerage Reserve	0	0	0
Computer Equipment Reserve	0	0	(5,000)
Administration Vehicles Reserve	0	0	0
Refuse Disposal Facilities Reserve	0	0	0
	0	(205,546)	(206,346)
Total Transfer to/(from) Reserves	354,900	(135,726)	(127,346)

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	48,646	128,580
Cash - Reserves	760,353	405,453
Cash - Unspent Grants	280,610	518,719
Cash - Loan Funds	0	0
Receivables	25,000	164,394
Receivables - Loans	1,354	0
Inventories	25,000	35,414
	1,140,963	1,252,560
LESS: CURRENT LIABILITIES		
Payables and Provisions	(100,000)	(90,036)
NET CURRENT ASSET POSITION	1,040,963	1,162,524
Less: Cash Restricted	1,040,963	442,153
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	0	720,371

The estimated surplus/(deficiency) c/fwd in the 2005/06 actual column represents the surplus (deficit) brought forward as at 1 July 2006.

The estimated surplus/(deficiency) c/fwd in the 2006/07 budget column represents the surplus (deficit) carried forward as at 30 June 2007.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

8. RATING INFORMATION - 2006/07 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2006/07 Budgeted Rate Revenue \$	2006/07 Budgeted Interim Rates \$	2006/07 Budgeted Back Rates \$	2006/07 Budgeted Total Revenue \$	2005/06 Actual \$
General Rates								
GRV - Residential	10.5620	57	189,488	20,014	0	0	20,014	18,113
GRV - Commercial	10.5620	11	115,887	12,240	0	0	12,240	11,078
UV - Rural	1.4430	374	88,884,000	1,281,904	0	0	1,281,904	1,164,613
Mining	1.4430	2	35,319	510	0	0	510	791
Sub-Totals		444	89,224,694	1,314,668	0	0	1,314,668	1,194,595
Minimum Rates								
	Minimum \$							
GRV - Residential	243.10	10	10,089	2,431	0	0	2,431	2,200
GRV - Commercial	243.10	6	3,757	1,459	0	0	1,459	1,320
UV - Rural	243.10	12	110,000	2,917	0	0	2,917	2,640
Mining	243.10	10	79,574	2,431	0	0	2,431	660
Sub-Totals		38	203,420	9,238	0	0	9,238	6,820
Specified Area Rates (Refer note 9)							0	0
Discounts							1,323,906	1,201,415
Totals							(40,500)	(35,940)
							1,283,406	1,165,475

All land except exempt land in the Shire of Kent is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in rural and any other properties not rated on GRV.

The general rates detailed above for the 2006/07 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.

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.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2007

8. RATING INFORMATION - 2005/06 FINANCIAL YEAR

All land except exempt land in the Shire of Kent, is rated according to its Gross Rental Valuation (GRV), generally townsite properties, or Unimproved Valuation (UV) in rural areas, including any other properties not rated on GRV.

2006/2007 GENERAL RATES (GROSS RENTAL VALUATIONS)

The general rates for the 2006/07 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 General Rates.

The Rate in the Dollar for 2006/2007 has been set at 10.5620 cents in the dollar of Gross Rental Valuations.

A \$243.10 minimum rate have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the LocalGovernment services/facilities.

2006/2007 GENERAL RATES (UNIMPROVED VALUATIONS)

The general rates for the 2006/07 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 General Rates.

The Rate in the Dollar for 2006/2007 has been set at 1.4430 cents in the dollar of Unimproved Valuations.

9. SERVICE CHARGES - 2006/2007 FINANCIAL YEAR

	Amount of Charge \$	2006/2007 Budgeted Revenue \$	Budget Applied to Costs \$	2005/2006 Actual \$
Television - Nyabing	115	5,175	5,175	4,950
Television - Pingrup	115	2,760	2,760	2,640
		7,935	7,935	7,590

The service charge is for the provision of television re-broadcasting. The charge is applicable to all owners occupiers within a designated area surrounding the townsites.

The proceeds of the charge are applied in full to the costs of maintenance and operation of the facility.

As such, no transfer to or from Reserve Accounts will occur.

No Interest will be charged on overdue Service Charges.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$
10. FEES & CHARGES REVENUE		
Governance	0	0
General Purpose Funding	14,886	15,951
Law, Order, Public Safety	18,300	18,038
Health	0	0
Education and Welfare	0	0
Community Amenities	37,431	34,347
Recreation & Culture	11,230	11,079
Transport	0	0
Economic Services	36,950	33,318
Other Property & Services	169,320	135,746
	288,117	248,479

11. RATE PAYMENT DISCOUNTS, INCENTIVES, CONCESSIONS, & WAIVERS - 2006/2007 FINANCIAL YEAR

A discount of 4% of the current rates levied (excludes service charges) will be offered to ratepayers whose payment of the full amount owing, including arrears, and service charges is received on or before 8 September 2006 or 35 days after the date of service appearing on the rate notice whichever is the later.

The discount will not apply to Interim Rates issue after the billing date. The total value of the discount is estimated to be \$40,500.

Photocopy Charges are waived for certain community groups such as the local newsletter, sporting groups and community organisations. Council considers its support of these groups necessary for the overall benefit of the community.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

12. INTEREST CHARGES AND INSTALMENTS - 2005/06 FINANCIAL YEAR

Late Payment Penalty

A charge of 8.5% calculated daily at 0.023287% by simple interest will apply as follows:

All Instalment Options - Interest shall begin to accrue daily on any rates instalment payment that remains unpaid after the due date of the instalment and continue to accrue until such time as the instalment is paid. Eligible Pensioners are exempt.

Interest on Rates and/or Rubbish Charge arrears will continue to accrue each day until arrears are paid.

Instalment Plan:

The following rate instalment options are available during the reporting period:

Option One

Full payment of rates and charges, including arrears to be paid on or before 8 September 2006.

See note 11 for discount provisions under this option.

Option Two (two instalments)

The first instalment is due to be received on or before 8 September 2006 and includes all arrears and half the current rates and Emergency Services Levy and rubbish charges. The second instalment will be due on 12 January 2007.

Option Three (four instalments)

The first instalment is due to be received on or before 8 September 2006 and includes all arrears and quarter of the current rates, Emergency Services Levy and rubbish charges. The second, third and fourth instalment will be due on 10 November 2006, 12 January 2007 and 16 March 2007.

An Administration Fee of \$5 (Option 2), or \$15 (Option 3) will be applicable.

Upon application, Council may accept payment by way of other than one, two or four instalments (subject to agreement by both parties). A single administration fee of \$15.00 will apply for this type of payment. Eligible pensioners are exempt from this charge.

Total revenue to be derived from interest and administration charges from instalments is estimated to be \$2,500. Dissected as follows:

	2006/2007 Budget	2005/2006 Actual	2005/2006 Budget
	\$	\$	\$
Late Penalty Interest	1,500	2,112	1,000
Administration Charges	1,000	1,035	900
	2,500	3,147	1,900

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

	2006/2007 Budget \$	2005/2006 Actual \$
13. COUNCILLORS' REMUNERATION		
<p>The following fees, expenses and allowances are to be paid to Council Members and/or the President.</p>		
<p><u>Meeting Fees</u> Councillors paid for attendance at Meetings. (\$4,000 per Member).</p>		
	32,000	18,920
<p><u>President's Allowance</u> Paid to the President in recognition of costs associated with the office.</p>		
	4,000	3,950
<p><u>Travelling Expenses</u> Reimbursement of actual travelling costs.</p>		
	6,000	5,614
<p><u>Other Benefits</u> Telephone rental, facsimile rental and child care while attending meetings etc.</p>		
	4,000	3,475
	42,000	31,959

Members of Council - Miscellaneous Expenses

Council may also reimburse expenses incurred by a Council Member in performing a function in his/her capacity as a Council Member. These types of expenses are covered in Regulation 32 and are at the discretion of Council.

The estimated expenditure for Council Members attending Seminars, Conferences etc, is \$12,000.

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Cash - Unrestricted	48,646	128,580	50,000
Cash - Restricted	760,353	924,172	413,832
	808,999	1,052,752	463,832

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

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Employee Entitlements Reserve	88,296	65,086	64,136
Plant Reserve	166,162	37,416	35,634
Building Reserve	189,006	75,330	99,490
Nyabing Recreation Reserve	62,306	53,660	50,129
Pingrup Recreation Reserve	23,670	16,840	18,358
Cemetery Reserve	9,602	9,112	8,287
Water Supply Reserve	19,253	18,347	17,658
Sewerage Reserve	87,205	73,575	71,178
Computer Equipment Reserve	58,853	56,087	48,962
Administration Vehicles Reserve	36,000	0	0
Refuse Disposal Facilities Reserve	20,000	0	0
Unspent Grants	0	518,719	0
Unspent Loans	0	0	0
	760,353	924,172	413,832

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Profit or Loss/Result

	2006/2007 Budget \$	2005/2006 Actual \$	2005/2006 Budget \$
Net Result	241,579	365,208	224,853
Depreciation	1,034,556	1,092,270	864,339
(Profit)/Loss on Sale of Asset	(108,004)	(47,917)	(146,045)
(Increase)/Decrease in Receivables	138,020	(9,645)	129,681
(Increase)/Decrease in Inventories	10,415	(6,875)	3,540
Increase/(Decrease) in Payables/Provisions	(123,428)	(141,194)	(121,681)
Increase/(Decrease) in Employee Provisions	0	14,140	0
Increase/(Decrease) in GST	0	0	0
Grants/Contributions for the Development of Assets	(456,378)	(581,398)	(358,330)
Net Cash from Operating Activities	736,760	684,589	596,357

SHIRE OF KENT

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2007

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

(c) Undrawn Borrowings Facilities

Credit Stand-by Arrangements

Bank Overdraft limit	600,000	600,000	600,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	8,000	8,000	8,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	608,000	608,000	608,000

Loan Facilities

Loan Facilities in use at Balance Date	991,643	1,057,617	1,057,617
	991,643	1,057,617	1,057,617

Unused Loan Facilities at Balance Date	Nil	Nil	90,000
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15. TRUST FUNDS

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

Detail	Balance 1-Jul-06 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-07 \$
Housing Bonds	0	0	0	0
Bond (Caravan Park Keys)	150	0	0	150
Overpayment	0	0	0	0
Logo Number Plates	0	200	(200)	0
Fitness Club Grant	100	0	(100)	0
Licencing	4,334	0	(4,334)	0
	4,584	200	(4,634)	150

16. MAJOR TRADING UNDERTAKINGS

It is not anticipated that any major land transactions will occur in 2006/2007.

17. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any Trading Undertakings or Major Trading Undertakings will occur in 2006/2007.

FEES AND CHARGES SCHEDULE 2006/2007

		CURRENT		PROPOSED	
Administration					
Photocopies	A4 our paper (Single sided)	0.20*		0.20*	
	A4 our paper (Double sided)	0.30*		0.30*	
	A3 our paper (Single sided)	0.40*		0.40*	
	A3 our paper (Double sided)	0.60*		0.60*	
	Own paper supplied (Single sided)	0.05*		0.05*	
	Own paper supplied (Double sided)	0.10*		0.10*	
Laminating	A5				
	A4				
	A3				
Facsimile	Facsimile Received per page	1.10*		1.10*	
	Facsimile Out per page	3.30*		3.30*	
Rate Inquiry Fee		15.00*		16.50*	
Copy of Electoral Roll		11.00*		11.00*	
Copy of Council Minutes	Per annum	22.00*		22.50*	
Copy of Council Agenda	Per annum	44.00*		45.00*	
	Singular	7.70*		7.75*	
Sale of Shire Map and List		11.00*		11.00*	
Hire of Meeting Room					
Standard hire charge	Full Day	85.00*		88.00*	
Standard hire charge	Half Day	50.00*		52.00*	
Hire by local non-profit making recognised organisations		22.00		Nil	
Dog Control					
Dog wandering at large		40.00		40.00	
Unlicensed dogs		40.00		40.00	
Not wearing a collar		20.00		20.00	
Pound fees		\$20.00 plus \$5.00/day		\$20.00 plus \$5.00/day	
Dog Registration Fees					
		Annual	3 Years	Annual	3 Years
Sterilised dog or bitch		10.00	18.00	10.00	18.00
Unsterilised dog or bitch		30.00	75.00	30.00	75.00
Sterilised dog or bitch used for droving or tendering stock		2.50	5.00	2.50	5.00
Unsterilised dog or bitch used for droving or tendering stock		10.00	20.00	10.00	20.00
Dogs owned by eligible pensioners		1/2 fee	1/2 fee	1/2 fee	1/2 fee
Health					
Itinerant Vendor of Food		60.00		60.00	
Septic Tank Installation -	Application Fee	25.00		25.00	
	Assessment	50.00		50.00	
	Final Site Inspection	50.00		50.00	
	Additional Major Fixtures	12.00		12.00	
	Re-inspection	25.00		25.00	
Community Amenities					
Tip Charges	General Rubbish & Waste	Nil		Nil	
	Recyclables	Nil		Nil	
	Car bodies	55.00*		55.00*	
	Asbestos (Min Fee \$27.50)	27.5m3		Nil	
Recreation and Culture					
Hire of Hall and Pavilion					
Standard hire charge with liquor	Full Day	145.00*		150.00*	
Standard hire charge with liquor	Half Day	80.00*		83.00*	
Standard hire charge without liquor	Full Day	85.00*		88.00*	
Standard hire charge without liquor	Half Day	50.00*		52.00*	
Chairs		0.55ea*		0.55ea*	
Trestles		1.10ea*		1.10ea*	
Bond for Hall only		150.00		150.00	
Equipment only		1.00		1.00	
Hire by local non-profit making recognised organisations		22.00*		Nil	
Economic Services					
Caravan Park Fees - Nyabing					
Per 1-5 days for two people		11.60*		12.00*	
Per 6-7 days for two people		63.30*		65.00*	
Per extra person (temporary)		2.75*		2.85*	

FEES AND CHARGES SCHEDULE 2006/2007

Pingrup				
Per day for two people		11.60*		12.00*
Per extra person (temporary)		2.75*		2.85*
Per week for two people		63.30*		65.00*
Per extra person (temporary)		2.75*		2.85*
Washing Machine and Dryer (each)		2.20*		2.20*
Showers		2.20*		2.20*
Building Control				
Building license		0.35% of proposed cost of construction		0.35% of proposed cost of construction
		Minimum	40.00	Minimum 40.00
Swimming Pool Inspection Fee		44.00*		44.00*
Other Property and Services				
Private Works, Plant Hire				
Catmul	per litre*	2.00*		2.00*
Culverts pipes 300mm	per metre*	40.00*		41.50*
Culverts pipes 375mm	per metre*	50.00*		52.00*
			Shire Residents	Other
			Shire Residents	Other
Plant		Per Hour		
Graders		100.00*	120.00*	104.00*
Trucks (11m2)		80.00*	100.00*	84.00*
Trucks (11m2) + Trailer		100.00*	120.00*	104.00*
Loaders		90.00*	110.00*	94.00*
Dozer		100.00*	120.00*	104.00*
Rollers		70.00*	90.00*	73.00*
Prime Mover		90.00*	110.00*	94.00*
Backhoe		70.00*	90.00*	73.00*
Ute	* Min Charge \$22 or \$33*	\$22 or 50c per km*	\$33.00 or 70c per km*	\$22 or 50c per km* \$33.00 or 70c per km*
Bobcat		60.00*	80.00*	62.00*
Equipment (No Operator)		Per Day		
Wacker Packer		55.00*	66.00*	57.00*
Concrete Mixer		55.00*	66.00*	57.00*
Towed Roller		33.00*	44.00*	34.00*
Wick wiper		50.00*	50.00*	52.00*
Tree planter		110.00*	Min charge \$77.00*	115.00*
Steel post rammer		55.00*	55.00*	57.00*
Low Loader Only		\$22.00 or 22c per km (Min Charge \$22)*		\$22.00 or 22c per km (Min Charge \$22)*
Materials	M3			
Gravel		\$2 per m3 plus Plant Hire (min \$80)*		\$2 per m3 plus Plant Hire (min \$80)*
Sand		\$2 per m3 plus Plant Hire (min \$80)*		\$2 per m3 plus Plant Hire (min \$80)*
Aggregate		\$44.00 per metre plus Plant Hire*		\$45.00 per metre plus Plant Hire*
Premix		\$187 per m3 plus Plant Hire*		\$194 per m3 plus Plant Hire*
Cemetery Charges				
Burial Fees				
a) Internment:				
Adult burial		275.00*		285.00*
Child burial		165.00*		170.00*
Stillborn burial (without memorial)		110.00*		115.00*
Internment (weekends & public holidays)		110.00*		115.00*
Grave Digging beyond 1.8m		55.00*		57.00*
b) Grant of Right of Burial				
Ordinary land (2.4m x 1.2m)		66.00*		68.00*
Ordinary land (2.4m x 2.4m)		88.00*		91.00*
Exhumation Fee		220.00*		230.00*
Reinternment after exhumation		220.00*		230.00*
Niche Wall				
Cost of plaque plus \$22.00 Grant of Right Fee *				
Headstone Erection Permit		55.00		57.00
Monument Permit		165.00		172.00
* CHARGES INCLUDE G.S.T.				

SHIRE OF KENT

ROAD CONSTRUCTION/MAINTENANCE PROGRAM

2006/2007 BUDGET

EXPENDITURE

REGIONAL ROADS PROGRAM

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	PROJECT TYPE	MCA SCORE	FUNDING			TOTAL ALLOCATION
						GRANTS	B/f 05/06	LGA	
12259300	Newdegate Road	2	Second Coat Seal - slk 37.9 to end B/Fwd 2004/2005	Improve	74.78	0	43,200	0	43,200
12259305	Dumbleyung Road	1	Second Coat Seal B/Fwd 2005/2006	Improve	60.75		32,700	0	32,700
						0	75,900	0	75,900

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
3,150	3,308	5,008	31,734	43,200
1,400	1,470	1364	28466	32,700
4,550	4,778	6,372	60,200	75,900

BLACK SPOT PROGRAM

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				GRANTS	B/f 05/06	LGA	
12215070	Dualling/Beagley Rds	2	Design Works	0	820	0	820
12215071	Richmond/Martin Sts		Re Align & Widen T Junction	53,280	0	26,640	79,920
				53,280	820	26,640	80,740

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
0	0	0	820	820
			79920	79920
0	0	0	80,740	80,740

ROADS TO RECOVERY PROGRAM

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				GRANTS	B/f 05/06	LGA	
12259360	Ongerup Road	3	Second Coat Seal - B/fwd 2005/2006 Slk 0.0 - 4.5	74,530	78,103	0	152,633
12259362	Ongerup Road	3	Stabilise Slk 15.66 to 16.26		280,610	0	280,610
12259365	Ongerup Road	3	Widen & Seal Slk 4.5 to 8.7 2006/2007 Grant				
				74,530	358,713	0	433,243

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
5,475	5,599	12,150	129,409	152,633
2,000	2,100	5,438	54,112	63,650
24,000	25,200	47,412	120,348	216,960
31,475	32,899	65,000	303,869	433,243

OWN RESOURCES - RE-SHEETING

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				GRANTS	B/f 05/06	LGA	
12259310	Peterson Road		Drainage Form & Sheet - B/Fwd 2004/2005	0	0	40,000	40,000
12259315	Steele Road		Drainage Form & Sheet - B/Fwd 2005/2006	0	0	37,000	37,000
12259320	Warren Road		Drainage Form & Sheet - B/Fwd 2005/2006	0	0	37,000	37,000
12259325	McLaren Road		Drainage Form & Sheet - B/Fwd 2005/2006	0	0	21,500	21,500
12259330	Nth/Sth Kuringup Roads		Drainage Form & Sheet	0	0	33,500	33,500
12259335	Adams Road		Drainage Form & Sheet	0	0	38,500	38,500
12259340	Nyabing South Road		Drainage Form & Sheet	0	0	37,000	37,000
12259345	Range Road		Drainage Form & Sheet	0	0	37,000	37,000
12259350	Rasmussen Road		Drainage Form & Sheet	0	0	37,000	37,000
				0	0	318,500	318,500

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
7,300	7,665	15,162	9,873	40,000
7,000	7,350	14,576	8,074	37,000
7,000	7,350	14,576	8,074	37,000
4,375	4,594	9,110	3,421	21,500
6,125	6,431	12,754	8,190	33,500
9,240	9,702	16,991	2,567	38,500
7,000	7,350	14,576	8,074	37,000
7,000	7,350	14,576	8,074	37,000
7,000	7,350	14,576	8,074	37,000
7,000	7,350	14,576	8,074	37,000
62,040	65,142	126,897	64,421	318,500

SHIRE OF KENT

ROAD CONSTRUCTION/MAINTENANCE PROGRAM

2006/2007 BUDGET

OWN RESOURCES - SEALS/RESEALS

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				RESERVE	B/f 05/06	LGA	
12259352	Ongerup		Second Coat Seal - C/Fwd 2004/2005	0	0	12,750	12,750
12259354	Kukerin		Second Coat Seal - C/Fwd 2004/2005	0	0	12,750	12,750
				0	0	25,500	25,500

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
1,400	1,470	1,364	8,516	12,750
1,400	1,470	1,364	8,516	12,750
2,800	2,940	2,728	17,032	25,500

TOWNSCAPE IMPROVEMENTS

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				GRANTS	B/f 05/06	LGA	
12259160	Nyabing	-	Townscape Works - Various	0	0	6,000	6,000
12259165	Pingrup	-	Townscape Works - Various	0	0	6,000	6,000
				0	0	12,000	12,000

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
0	0	0	6,000	6,000
0	0	0	6,000	6,000
0	0	0	12,000	12,000

ROAD MAINTENANCE PROGRAM

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				GRANTS	B/f 05/06	LGA	
12205000	Various Roads	-	Road Maintenance - General	0	0	337,142	337,142
12205100	Various Roads	-	Grader Maintenance - General	0	0	420,000	420,000
12205200	Various Roads	-	Kerbing & Drainage Program	0	30,000	15,000	45,000
12205350	Various Roads	-	Street Cleaning Program	0	0	20,000	20,000
12205250	Various Roads	-	Tree Pruning Program	0	0	39,000	39,000
12205300	Various Roads	-	Street Trees & Watering	0	0	5,000	6,000
12205400	Various Roads	-	Footpaths	0	30,000	3,000	33,000
12205450	Various Roads	-	Traffic Signs/Street Signs	0	0	12,000	12,000
12205500	Various Roads	-	Street Lighting	0	0	5,000	5,000
12208500	Various Roads	-	Depreciation	0	0	600,000	600,000
12205110	Various Roads	-	ROMAN Software Maintenance	0	0	750	750
				0	60,000	1,456,892	1,517,892

SALARIES	OVERHEADS	PLANT	DIRECT	TOTAL
105,732	50,529	160,881	20,000	337,142
94,500	99,225	226,275	0	420,000
5,000	5,250	5,000	29,750	45,000
7,500	7,875	4,500	125	20,000
6,000	6,300	4,700	22,000	39,000
1,000	1,050	250	2,700	5,000
1,000	1,050	1,000	29,950	33,000
0	0	0	12,000	12,000
0	0	0	5,000	5,000
0	0	0	600,000	600,000
0	0	0	750	750
220,732	171,279	402,606	722,275	1,516,892

TOTAL ROAD CONSTRUCTION/MAINTENANCE PROGRAM

74,530 494,613 1,812,892 2,383,035

321,597 277,038 603,603 1,179,797 2,382,035

SHIRE OF KENT
ROAD CONSTRUCTION/MAINTENANCE PROGRAM
2006/2007 BUDGET

INCOME

GOVERNMENT GRANTS (UNTIED)

ACCOUNT	ROAD NAME	ROAD NO	DESCRIPTION OF WORK	FUNDING			TOTAL ALLOCATION
				GRANTS	B/f 05/06	LGA	
12215050	Not Applicable	-	Grants Commission - Local Roads Grant	-493,580	0	0	-493,580
12215055	Not Applicable	-	Main Roads WA - Direct Grant	-85,376	0	0	-85,376
				-578,956	0	0	-578,956

2005/2006 - 2006/2007 COMPARISON

2005/2006

Total Budgeted Expenditure 2,271,944
 Total Budgeted Income -1,045,406

NET BUDGET 1,226,538

Salaries/wages 304,058
 Public Works Overheads 323,451
 Plant Operation Costs 523,404
 Direct Costs 1,121,031

2,271,944

2006/2007

Total Budgeted Expenditure 2,382,035
 Total Budgeted Income -1,148,099

NET BUDGET 1,233,936

Salaries/wages 321,597
 Public Works Overheads 277,038
 Plant Operation Costs 603,603
 Direct Costs 1,260,537

2,462,775

**PLANT REPLACEMENT PROGRAM
ESTIMATED NET EXPENDITURE
TEN YEAR PERIOD 2006/2007 TO 2015/2016**

VEHICLES	REG NO.	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GRADERS										
John Deere 670D (Sternick)	KT050									
John Deere 670B (Jolley)	KT029			230,000						
John Deere 670B (George)	KT030					250,000				
John Deere 670CH (Panting)	KT027									270,000
LOADERS										
Caterpillar Backhoe	KT016		60,000							
Caterpillar 928g Loader	KT28	90,000					85,000			
Caterpillar Skid-Steer	KT006		25,000					30,000		
TRUCKS										
Isuzu Prime Mover	KT015				120,000					
Hino 6 Wheel Tip Truck	KT044			75,000					85,000	
Mack Truck	KT000								150,000	
Mitsubishi Canter	KT007				40,000					
MISCELLANEOUS PLANT										
International Fuel Truck 4 X 4	KT2707									
Moore Towed Roller	KT324		3,000							
Chamberlain Tractor	KT022		3,000						3,000	
Pacific Roller	KT455									

VEHICLES	REG NO.	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Panel Road Steel Roller	KT032									
Low Loader	KT1810									
Caterpillar D5 Dozer	KT023									
WORKS UTILITIES										
Mitsubishi Triton Utility	KT003			12,000			12,000			12,000
Mitsubishi Triton Utility 4 x 4	KT004		16,000			16,000			16,000	
Mitsubishi Triton Utility	KT008		10,000			10,000			10,000	
Mitsubishi Triton Utility	KT017		10,000			10,000			10,000	
Mitsubishi Triton Utility	KT019			12,000			12,000			12,000
Mitsubishi Triton Utility	KT026	12,000			12,000			12,000		
Mitsubishi Triton Utility 4 x 4	KT014	16,000			16,000			16,000		
Mitsubishi Triton Utility	KT020	12,000			12,000			12,000		
PARKS AND GARDENS PLANT										
Ransome Three Gang Turf Mower				60,000					70,000	
Iseki Outdeck Slasher/Mower			30,000					40,000		
Hand Mowers/Wipper Snippers etc		3,000	3,000	3,500	3,500	4,000	4,000	4,500	4,500	5,000
Ride-on Front Deck Mower					30,000					40,000
DEPOT PLANT AND EQUIPMENT										
Miscellaneous Plant and Equipment		2,500	3,000	3,000	3,000	3,500	3,500	4,000	4,000	5,000
TOTAL PLANT REPLACEMENT COST		135,500	163,000	395,500	236,500	293,500	116,500	118,500	352,500	344,000
RESERVE FUND										
Reserve Fund Transfers (2005/2006 B/fwd Balance - \$38000)		99,500	67,000	-160,500	3,500	-47,500	133,500	136,500	-92,500	-79,000
B/fwd 2004/2005		38,000								

VEHICLES	REG NO.	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
MUNICIPAL FUNDS		235,000	230,000	235,000	240,000	246,000	250,000	255,000	260,000	265,000
RESERVE FUND BALANCE		137,500	204,500	44,000	47,500	0	133,500	270,000	177,500	98,500
OTHER VEHICLES/PLANT										
FIRE TRUCKS										
Nyabing Fire Truck	KT010	E.S.L.								
Pingrup Fire Truck	KT012	E.S.L.								
Administration Vehicles										
Toyota Prado	0KT	10,000	NK	NK	NK	NK	NK	NK	NK	NK
Subaru Forrester	40KT	10,000	NK	NK	NK	NK	NK	NK	NK	NK
Subaru Forrester	50KT	10,000	NK	NK	NK	NK	NK	NK	NK	NK

SHIRE OF KENT

CAPITAL MAINTENANCE PROGRAM FOR BUILDINGS 2006/2007 TO 2010/2011

PROPERTY	DESCRIPTION	2005/2006					2006/2007					07/08	08/09	09/10	10/11	
		TOTAL	S/W	Overheads	POC	Direct	TOTAL	S/W	Overheads	POC	Direct					
STAFF HOUSING																
NYABING																
LOT 33 ASPENDALE	Install Garage (Capital Expense)															
Chief Executive Officer	Internal Painting															
14203130	Pest Control						200.00									
	Paint External															
	General Maintenance	1,008.00	100.00	50.00		858.00	690.00	100.00	50.00		540.00	620.00	900.00	420.00	450.00	
	Insurance	412.00				412.00	525.00				525.00	700.00	750.00	800.00	850.00	
	Utilities	500.00				500.00	500.00				500.00	600.00	650.00	700.00	750.00	
	Gas	40.00				40.00	45.00				45.00	50.00	50.00	50.00	50.00	
	ESL	40.00				40.00	40.00				40.00	40.00	40.00	40.00	40.00	
		2,000.00	100.00	50.00	0.00	1,850.00	2,000.00	100.00	50.00	0.00	1,850.00	6,010.00	5,010.00	2,010.00	2,370.00	
LOT 101 ASPENDALE	Replace Blinds	3,000.00				3,000.00										
Deputy Chief Executive Officer	External Painting	2,200.00				2,200.00										
14203132	Pest Control						200.00								180.00	
	Remodal Kitchen/Bathroom	5,000.00	800.00	400.00		3,800.00										
	Laundry/Passage Cupboards						2,200.00				2,200.00					
	General Maintenance	1,725.00	600.00	300.00	300.00	525.00	615.00	100.00	50.00		465.00	350.00	660.00	820.00	850.00	
	Gardening	2,520.00	1,200.00	1,020.00	300.00							0.00	0.00	0.00	0.00	
	Insurance	275.00				275.00	400.00				400.00	370.00	380.00	400.00	450.00	
	Utilities	200.00				200.00	500.00				500.00	200.00	200.00	200.00	250.00	
	Gas	40.00				40.00	45.00				45.00	40.00	40.00	40.00	50.00	
	ESL	40.00				40.00	40.00				40.00	40.00	40.00	40.00	40.00	
		15,000.00	2,600.00	1,720.00	600.00	10,080.00	4,000.00	100.00	50.00	0.00	3,850.00	6,000.00	1,500.00	1,500.00	1,820.00	
LOT 20 ASPENDALE	Replace Blinds	3,000.00				3,000.00										
Manager Works	Replace Floor Coverings															
14303100	Pest Control						200.00								180.00	
	Paint Internal														3,600.00	
	Repair fencing															
	Reticulation Maintenance	500.00				500.00										
	General Maintenance	645.00	50.00	25.00		570.00	665.00	100.00	50.00		515.00	460.00	620.00	820.00	820.00	
	Insurance	275.00				275.00	400.00				400.00	360.00	370.00	400.00	400.00	
	Utilities	500.00				500.00	500.00				500.00	600.00	650.00	700.00	700.00	
	Gas	40.00				40.00	45.00				45.00	40.00	40.00	40.00	50.00	
	ESL	40.00				40.00	40.00				40.00	40.00	40.00	40.00	40.00	
		5,000.00	50.00	25.00	0.00	4,925.00	1,850.00	100.00	50.00	0.00	1,700.00	1,500.00	5,500.00	2,000.00	2,210.00	
LOT 77 ASPENDALE	Replace Floor Coverings															
Loader Driver	Pest Control															
14303110	Paint Internal															
	General Maintenance															
	Insurance	239.00				239.00										
"PROPERTY SOLD"	Utilities	181.00				181.00										
	Gas	40.00				40.00										
	ESL	40.00				40.00										
		500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOT 102 ASPENDALE	External Painting	2,200.00				2,200.00										
Finance Officer	Replace Blinds															
14203134	Internal Painting															
	Bathroom Upgrade	5,000.00	500.00	250.00		4,250.00	4,400.00				4,400.00	3,400.00				
	Pest Control						200.00				200.00				180.00	
	General Maintenance	1,245.00	500.00	250.00		495.00	665.00	100.00	50.00		515.00	870.00	540.00	670.00	700.00	
	Insurance	275.00				275.00	400.00				400.00	450.00	500.00	550.00	600.00	
	Utilities	200.00				200.00	250.00				250.00	200.00	200.00	200.00	200.00	
	Gas	40.00				40.00	45.00				45.00	40.00	40.00	40.00	50.00	
	ESL	40.00				40.00	40.00				40.00	40.00	40.00	40.00	40.00	
		9,000.00	1,000.00	500.00	0.00	7,500.00	6,000.00	100.00	50.00	0.00	5,850.00	5,000.00	4,900.00	1,500.00	1,790.00	
166 A COATES CLOSE	Pest Control						200.00									
Truck Driver/Plant Operator (Duplex)	Replace Carpets															
14303125	General Maintenance	738.00	300.00	150.00		288.00	505.00	200.00	100.00		205.00	450.00	940.00	420.00	450.00	
	Replace Blinds	2,300.00				2,300.00										
	Replace fire with gas/aircon															
	Insurance	182.00				182.00	230.00				230.00	270.00	280.00	300.00	320.00	
	Utilities	200.00				200.00	230.00				230.00	200.00	200.00	200.00	250.00	
	Gas	40.00				40.00	45.00				45.00	40.00	40.00	40.00	50.00	
	ESL	40.00				40.00	40.00				40.00	40.00	40.00	40.00	40.00	
		3,500.00	300.00	150.00	0.00	3,050.00	1,250.00	200.00	100.00	0.00	950.00	1,000.00	4,100.00	1,000.00	1,310.00	

PROPERTY	DESCRIPTION	2005/2006				2006/2007				07/08	08/09	09/10	10/11
		TOTAL	S/W	Overheads	POC	Direct	TOTAL	S/W	Overheads				
117 GEORGE	Replace Floor Coverings												
Truck Driver	Replace Blinds												
(Leased from GEHA)	Pest Control	120.00				120.00				120.00		120.00	
14303105	General Maintenance	661.00	200.00	100.00		646.00	200.00	100.00		346.00		641.00	650.00
	GEHA Lease Payment	4,689.00				4,689.00				4,689.00	4,689.00	4,689.00	4,689.00
	Insurance	250.00				230.00				270.00	280.00	300.00	320.00
	Utilities	200.00				230.00				200.00	200.00	200.00	250.00
	Gas	40.00				45.00				40.00	40.00	40.00	50.00
	ESL	40.00				40.00				40.00	40.00	40.00	40.00
		6,000.00	200.00	100.00	0.00	5,700.00	200.00	100.00	0.00	5,700.00	6,000.00	6,000.00	5,999.00
2/160 HOBLEY	ESL	40.00				40.00				40.00	40.00	40.00	40.00
	Gas	40.00				45.00				50.00	50.00	50.00	50.00
	Pest Control	100.00				100.00				100.00	120.00	125.00	130.00
14203135	Insurance	243.00				243.00				250.00	270.00	275.00	280.00
	General Maintenance	877.00	150.00	75.00		652.00	342.00	100.00	50.00	192.00	200.00	250.00	280.00
	Utilities	200.00				230.00				240.00	250.00	275.00	280.00
		1,500.00	150.00	75.00		1,275.00	1,000.00	100.00	50.00	850.00	880.00	980.00	1,060.00
LOT 73 REID	Pest Control	120.00				120.00				120.00		120.00	
Truck Driver (Vacant)	Paint External										3,000.00		
14303130	General Maintenance	736.00	100.00	50.00		586.00	735.00	100.00	50.00	585.00	360.00	370.00	220.00
	Replace side fence	3,339.00				3,339.00							300.00
	Floor Coverings B/F 05/06	2,500.00				2,500.00							
PROPERTY TO BE CONSIDERED FOR POSSIBLE SALE	Kitchen Cupboards B/F 05/06	4,250.00	500.00	250.00		3,500.00							
	Insurance	275.00				275.00				200.00	240.00	350.00	400.00
	Utilities	200.00				200.00				230.00	200.00	200.00	250.00
	Gas	40.00				40.00				45.00	40.00	40.00	50.00
	ESL	40.00				40.00				40.00	40.00	40.00	40.00
		11,500.00	600.00	300.00	0.00	10,600.00	1,250.00	100.00	50.00	0.00	1,100.00	1,000.00	4,000.00
70 REID	External Painting												
Landcare Officer (Duplex)	Replace Blinds					2,400.00				2,400.00			
14703177	Replace Carpets										2,000.00		
	Pest Control	100.00				100.00					100.00		100.00
	Install fence retaining wall												
	General Maintenance	410.00	100.00	50.00		260.00	397.00	100.00	50.00	247.00	350.00	430.00	320.00
	Insurance	210.00				210.00				210.00	270.00	290.00	300.00
	Utilities	200.00				200.00	230.00			230.00	200.00	200.00	220.00
	Gas	40.00				40.00				45.00	40.00	40.00	50.00
	ESL	40.00				40.00	18.00			18.00	40.00	40.00	40.00
		1,000.00	100.00	50.00	0.00	850.00	3,300.00	100.00	50.00	0.00	3,150.00	3,000.00	1,000.00
57 REID	Replace Carpets												
Mechanic	Replace Blinds												
(Leased from GEHA)	Internal Painting B/F 05/06	2,200.00				2,200.00							
14303140	Pest Control	120.00				120.00					120.00		120.00
	General Maintenance	620.00	300.00	150.00		170.00	595.00	300.00	150.00	145.00	380.00	480.00	350.00
	Lop Tree												
	Install Rear Access Gates												
	GEHA Lease Payment	4,680.00				4,680.00				4,680.00	4,680.00	4,680.00	4,680.00
	Insurance	300.00				300.00				210.00	320.00	340.00	350.00
	Utilities	200.00				200.00	230.00			230.00	235.00	240.00	245.00
	Gas	40.00				40.00				45.00	50.00	50.00	50.00
	ESL	40.00				40.00				40.00	40.00	40.00	40.00
		8,200.00	300.00	150.00	0.00	7,750.00	5,800.00	300.00	150.00	0.00	5,350.00	5,825.00	5,830.00
											5,835.00		5,820.00

PROPERTY	DESCRIPTION	2005/2006				2006/2007				07/08	08/09	09/10	10/11
		TOTAL	S/W	Overheads	POC	Direct	TOTAL	S/W	Overheads				
COMMUNITY HOUSING													
<i>Nyabing</i>													
166B COATES	Replace Blinds												
Plant Operator	Pest Control					100.00						100.00	100.00
14303120	Replace Carpets										2,400.00		
	Replace fire with gas/aircon												
	Brick Paving to Patio	1,500.00				1,500.00							
	Lattice to Patio	200.00				200.00							
	General Maintenance	838.00	250.00	125.00		463.00	557.00	200.00	100.00		257.00	450.00	440.00
	Insurance	182.00				182.00	280.00				280.00	270.00	280.00
	Utilities	200.00				200.00	200.00				200.00	200.00	200.00
	Gas	40.00				40.00	45.00				45.00	40.00	40.00
	ESL	40.00				40.00	18.00				18.00	40.00	40.00
		3,000.00	250.00	125.00	0.00	2,625.00	1,200.00	200.00	100.00	0.00	900.00	1,000.00	3,500.00
103 BOURKE	Replace Carpets												
Community (Duplex)	External Painting												
14703110	Internal Painting												
	Fencing												
	Pest Control												
	General Maintenance	600.00	300.00	150.00		150.00	175.00	50.00	25.00		100.00	PROPERTY TO BE SOLD	
Pproperty to be listed for sale	Insurance	120.00				120.00	127.00				127.00		
	Utilities	200.00				200.00	135.00				135.00		
	Gas	40.00				40.00	45.00				45.00		
	ESL	40.00				40.00	18.00				18.00		
		1,000.00	300.00	150.00	0.00	550.00	500.00	50.00	25.00	0.00	425.00		
104 BOURKE	Replace Carpets												
Leased to GEHA (Duplex)	External Painting												
14703115	Internal Painting												
	Pest Control												
	Fencing												
	General Maintenance	800.00	400.00	200.00		200.00	175.00	50.00	25.00		100.00	PROPERTY TO BE SOLD	
Pproperty to be listed for sale	Remove old TV antenna												
	Insurance	120.00				120.00	127.00				127.00		
	Utilities	200.00				200.00	135.00				135.00		
	Gas	40.00				40.00	45.00				45.00		
	ESL	40.00				40.00	18.00				18.00		
		1,200.00	400.00	200.00	0.00	600.00	500.00	50.00	25.00	0.00	425.00	0.00	0.00
100 ASPENDALE	Replace Carpets												
Leased to GEHA	External Painting						2,400.00				2,400.00		
14703121	Internal Painting											3,000.00	
	Pest Control						120.00				120.00		120.00
	RCD's to main Power Board						500.00				500.00		
	Install Patio Light												
	General Maintenance	445.00	150.00	75.00		220.00	465.00	150.00	75.00		240.00	350.00	720.00
	Insurance	275.00				275.00	200.00				200.00	370.00	380.00
	Utilities	200.00				200.00	230.00				230.00	200.00	200.00
	Gas	40.00				40.00	45.00				45.00	40.00	40.00
	ESL	40.00				40.00	18.00				18.00	40.00	40.00
		1,000.00	150.00	75.00	0.00	775.00	4,000.00	150.00	75.00	0.00	3,775.00	4,000.00	1,500.00
												1,000.00	1,220.00
21A GEORGE	Internal Painting											1,600.00	
Community	Pest Control	100.00				100.00					100.00		
14703125	External Painting											1,100.00	
	Driveway Paving						250.00	100.00	50.00		100.00		
	General Maintenance	320.00	50.00	25.00		245.00	317.00	50.00	25.00		242.00	690.00	270.00
	Insurance	300.00				300.00	320.00				320.00	330.00	350.00
	Utilities	200.00				200.00	200.00				200.00	200.00	200.00
	Gas	40.00				40.00	45.00				45.00	40.00	40.00
	ESL	40.00				40.00	18.00				18.00	40.00	40.00
		1,000.00	50.00	25.00	0.00	925.00	1,150.00	150.00	75.00	0.00	925.00	3,000.00	2,000.00
												1,100.00	1,100.00
21B GEORGE	Internal Painting											1,600.00	
Community	Pest Control											100.00	
14703126	External Painting												100.00
	Driveway Paving						250.00	100.00	50.00		100.00		1,100.00
	General Maintenance	670.00	100.00	50.00		520.00	317.00	50.00	25.00		242.00	690.00	280.00
	Insurance	250.00				250.00	320.00				320.00	330.00	340.00
	Utilities	200.00				200.00	200.00				200.00	200.00	200.00
	Gas	40.00				40.00	45.00				45.00	40.00	40.00
	ESL	40.00				40.00	18.00				18.00	40.00	40.00
		1,200.00	100.00	50.00	0.00	1,050.00	1,150.00	150.00	75.00	0.00	925.00	3,000.00	2,000.00
												1,000.00	1,010.00

