

SHIRE OF PLANTAGENET

13

ANNUAL BUDGET

14



2013/2014 Adopted Budget

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INTRODUCTION

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2013/2014 Adopted Budget

INTRODUCTION

The adopted 2013/2014 annual budget for the Shire of Plantagenet is presented for information. The budget totals \$22.6 million representing operating expenditure of \$12.2 million and capital expenditure of \$10.4 million.

Income

In line with the Shire's Budget Preparation Policy, the Council has reviewed all fees and charges levied for services with the aim of increasing the overall level of fees and charges by the Local Government Cost Index averaged over a three year period.

The level of rate increase is reviewed annually with the following factors being considered:

- Levels of the Consumer Price Index (All Groups) Perth and the Western Australian Local Government Cost Index and a rating level above the Local Government Cost Index in order to keep pace with increasing costs and to build in a component to overcome infrastructure backlogs;
- Sector growth and prevailing economic conditions;
- Comparison with other local governments in the region;
- Minimum rate to be imposed as all ratepayers should contribute equally to basic Council services. Minimum rates should also have a penalty factor levy to encourage development and discourage reduced amenity;

The Consumer Price Index (All Groups Perth) was 2.1% in December 2012. A recent Western Australian Local Government Association Economic Briefing estimates that the Local Government Cost Index will increase 3.2% through 2013/2014.

The Council considers that an overall rate increase of 5% is appropriate given a variety of factors, including previous reports regarding the Shire's financial sustainability which have indicated that the Shire is under-rating. This is in line with the Council's financial plan, the aim of which is to maintain current service levels, achieve a capital works program that meets adequate asset renewal requirements, undertake an optimal plant replacement program and achieve a balanced budget.

Expenditure

The budget deliberations this year have once again been a balance between the cost of providing new facilities, maintaining operating service levels and allocating sufficient moneys to the Council's reserve funds.

In particular, the increasing costs of waste management and the implementation of recycling continue to have an impact on costs.

The redevelopment of Sounness Park involves expenditure of over \$5 million over two years, most of which is grant funded. A loan of \$370,000 was required to keep this project progressing and a further loan may be required in 2013/2014 depending on the contingency expenditures and opportunities to progress Stages 2 and 3.

A number of capital budget items are included for the Mount Barker Swimming Pool. These repairs works are vital to ensure the facility does not fall into disrepair.

2013/2014 Adopted Budget

Several plant items are required this year, in line with the Council's plant replacement program, including the replacement of the Bomag Roller, Cat 12H Grader and Hino Truck. The Plant Replacement Reserve is operating as it was designed, enabling plant depreciation to be put into the reserve (cash backed) to cater for expenditure on heavy plant when needed.

The requirement to fund capital renewal on buildings is becoming more of an issue with the advent of Asset Management Planning and funds are being placed into a Reserve Fund to cater for known future expenditures.

The capital projects proposed for the saleyards will be funded from the Saleyards Reserve. The Saleyards is now treated as a self sustaining business unit, with any surplus or deficit at the end of the year, being allocated to/from that reserve.

Long Term Financial Plan

Capital works proposals which have not been recommended for funding this year have been included in a ten year Long Term Financial Plan (LTFP) for the Shire. The Shire of Plantagenet's LTFP details what the Council proposes to do over the next ten years as a means of ensuring the Shire's financial sustainability. The LTFP covers the period 2013-14 to 2022-23.

The LTFP aligns with the other planning documents under the State Government's Integrated Planning and Reporting Framework for local government. This includes the Shire's Strategic Community Plan and Corporate Business Plan. Information contained in other informing strategies, including the Asset Management Plan and Workforce Plan, has informed the LTFP which will be the basis for preparation of the Shire's Annual Budgets.

The Shire's aim in developing the LTFP is to achieve the following objectives:

- Maintain the existing range of services, however critically review the current level of service and ensure it aligns with the objectives of the Strategic Community Plan;
- Aim to develop capacity to react to demand for new services as a result of community growth or changing demographics;
- Maintain a strong cash position, ensuring that the Council remains financially sustainable in the long-term, and delivering capacity to respond to unexpected opportunities or unpredictable events such as natural disasters;
- Achieve operating statement surpluses with the exclusion of all non-operational items such as granted assets and capital income (underlying surplus);
- Maintain debt levels below prudential guidelines;
- Strategically pursue State and Federal government grant funding opportunities where aligned with the Strategic Community Plan and Corporate Business Plan;
- Plan rate increases to provide for service delivery that meets reasonable community needs;
- Ensure that critical infrastructure asset renewal is funded at the optimum time over the timeframe of the LTFP.

2013/2014 Adopted Budget

KEY FEATURES

Income

- 5% increase in rate revenue
- Rubbish collection charge to remain at \$180.00
- Minimum rate to increase to \$770.00

Expenses

- Financial Assistance Grants to community groups and organisations - \$56,800
- New FESA fire trucks for Perillup and Porongurup, South Porongurup and Middle Ward Bush Fire Brigades - grant funded
- Upgrades to O'Neill landfill site - \$53,487
- Purchase replacement Bomag Roller, Cat 12H Grader and Hino Truck at a net cost of \$433,000
- Upgrades to Halls - \$28,000
- Upgrades to Mount Barker Cemetery - \$17,000
- Upgrades and software management system for swimming pool - \$60,200
- Upgrades and gym equipment for recreation centre - \$64,500
- Improvements to recreation grounds, including completion of upgrades to Sounness Park and the Wilson / Centenary Parks Wetlands Development – \$4,852,448
- Upgrades to the Museum Complex - \$34,000
- Improvements at Great Southern Regional Cattle Saleyards - \$231,949 (Funded from Saleyards operations)
- Continuation of remediation of Menston Street depot – Additional \$40,000
- Road construction program totalling \$2.6 million, including:
 - Settlement Road - SLK 0.0 to 4.7 - \$141,000
 - Woogenellup Road - SLK 6.3 to 21.61 - \$429,000
 - Beverley Road - SLK 2.18 to 4.36 - \$292,250
 - Mitchell Street - St Werburghs Road Intersection - \$25,844
 - St Werburghs Road - Hay River Road Intersection - \$94,300
 - Mallawillup Road - SLK 16.07 to 21.95 - \$80,820
 - Yellanup Road - SLK 9.56 to 13.03 - \$379,131
 - Lake Matilda Road - SLK 0.21 to 3.60 - \$105,660
 - Simmons Street - Entire Length - \$83,000
 - Healy Road - SLK 0.00 to 5.92 - \$65,000

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KEY FEATURES

- Jackson Road - SLK 0.00 to 3.10 - \$59,000
- Woodlands Road - SLK 5.38 to 5.70 - \$95,000
- Sturdee Road - SLK 6.00 to 9.00 - \$106,461
- Seymour Road - SLK 0.00 to 4.96 - \$22,787
- Hay River Road - SLK 0.03 to 8.48 - \$20,685
- Spencer Road / Albany Highway - Rectify Drainage - \$25,596
- Third Avenue - SLK 0.00 to 0.99 - \$8,725
- Osborne Road - SLK 0.00 to 1.05 - \$140,000
- Mitchell Street - SLK 0.00 to 2.49 - \$70,000
- Martin Street - Entire Length - \$99,000
- Lowood Road Roundabout - Replace Paving with Hotmix - \$22,500



SHIRE OF PLANTAGENET

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FINANCIAL REPORTS

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**STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE**

Adopted Budget 2013/2014

	Note	Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
Revenue				
Rates	8	\$ 5,459,930	\$ 5,462,999	\$ 5,736,149
Operating Grants, Subsidies and Contributions		\$ 1,463,141	\$ 2,840,558	\$ 1,592,518
Fees and Charges	10	\$ 1,674,448	\$ 2,022,348	\$ 1,991,003
Interest Earnings	2(a)	\$ 228,000	\$ 254,293	\$ 237,000
Other Revenue		\$ 306,422	\$ 72,754	\$ 81,152
		\$ 9,131,940	\$ 10,652,952	\$ 9,637,822
Expenses				
Employee Costs (Excl Capital Works)		\$ (4,192,560)	\$ (4,189,992)	\$ (4,203,649)
Materials and Contracts		\$ (2,841,480)	\$ (3,278,637)	\$ (2,897,868)
Utility Charges		\$ (219,208)	\$ (232,623)	\$ (229,615)
Depreciation on Non-Current Assets	2(a)	\$ (3,928,734)	\$ (3,910,151)	\$ (4,086,392)
Interest Expenses	2(a)	\$ (46,911)	\$ (149,533)	\$ (189,843)
Insurance Expenses		\$ (265,414)	\$ (281,444)	\$ (266,664)
Other Expenditure		\$ (299,054)	\$ (269,406)	\$ (287,686)
		\$ (11,793,362)	\$ (12,311,786)	\$ (12,161,716)
Non-operating Grants, Subsidies and Contributions		\$ 4,743,249	2,909,484	6,451,786
Profit on Asset Disposals	4	\$ 43,935	14,262	\$ 153,369
Loss on Asset Disposals	4	\$ (71,980)	\$ (21,569)	\$ (62,276)
		\$ 4,715,205	\$ 2,902,177	\$ 6,542,879
NET RESULT		\$ 2,053,783	\$ 1,243,343	\$ 4,018,985
Other Comprehensive Income				
Changes on Revaluation of non-current assets		\$ -	\$ -	\$ -
Total Other Comprehensive Income		\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME		\$ 2,053,783	\$ 1,243,343	\$ 4,018,985

Notes: All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustment relating to the measurement of financial assets at fair value, through profit or loss will be assessed at the time they occur with compensating budget adjustments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM**

Adopted Budget 2013/2014

	Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
Revenue (Refer notes 1, 2 & 8 to 13)			
Governance	\$ 162,939	\$ 81,331	\$ 115,571
General Purpose Funding	\$ 6,559,249	\$ 7,282,792	\$ 6,927,179
Law, Order and Public Safety	\$ 173,164	\$ 200,898	\$ 205,468
Health	\$ 65,600	\$ 69,118	\$ 70,450
Education and Welfare	\$ 265,212	\$ 22,743	\$ 42,371
Community Amenities	\$ 361,850	\$ 417,523	\$ 426,680
Recreation and Culture	\$ 335,391	\$ 398,312	\$ 341,651
Transport	\$ 500	\$ 701,093	\$ 103,092
Economic Services	\$ 942,275	\$ 1,034,377	\$ 967,100
Other Property and Services	\$ 265,760	\$ 444,765	\$ 438,260
	\$ 9,131,940	\$ 10,652,952	\$ 9,637,822
Expenses Excluding Finance Costs (Refer notes 1, 2 & 14)			
Governance	\$ (800,692)	\$ (680,606)	\$ (810,802)
General Purpose Funding	\$ (321,514)	\$ (313,922)	\$ (340,551)
Law, Order and Public Safety	\$ (894,358)	\$ (799,145)	\$ (883,328)
Health	\$ (250,796)	\$ (223,697)	\$ (249,374)
Education and Welfare	\$ (351,359)	\$ (77,837)	\$ (75,680)
Community Amenities	\$ (1,256,812)	\$ (1,139,901)	\$ (1,348,200)
Recreation and Culture	\$ (1,812,397)	\$ (1,714,737)	\$ (1,961,964)
Transport	\$ (4,399,145)	\$ (5,364,376)	\$ (4,404,770)
Economic Services	\$ (1,365,759)	\$ (1,400,527)	\$ (1,509,258)
Other Property and Services	\$ (210,455)	\$ (447,504)	\$ (387,946)
	\$ (11,663,286)	\$ (12,162,253)	\$ (11,971,873)
Finance Costs (Refer notes 2 & 5)			
Governance	\$ (121,067)	\$ (118,414)	\$ (114,524)
Education and Welfare	\$ -	\$ (22,413)	\$ (42,041)
Recreation and Culture	\$ (9,009)	\$ (8,706)	\$ (33,278)
	\$ (130,076)	\$ (149,533)	\$ (189,843)
Non-Operating Grants, Subsidies and Contributions			
General Purpose Funding	\$ -	\$ -	\$ -
Law, Order and Public Safety	\$ 987,400	\$ 36,393	\$ 980,100
Health	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ -	\$ -
Recreation and Culture	\$ 2,663,731	\$ 1,826,725	\$ 4,010,436
Transport	\$ 1,070,868	\$ 1,025,116	\$ 1,461,250
Economic Services	\$ 21,250	\$ 21,250	\$ -
Other Property and Services	\$ -	\$ -	\$ -
	\$ 4,743,249	\$ 2,909,484	\$ 6,451,786
Profit/(Loss) on Disposal of Assets (Refer note 4)			
Governance	\$ (7,813)	\$ 2,503	\$ (7,150)
Law, Order and Public Safety	\$ 1,664	\$ 6,858	\$ -
Health	\$ (9,204)	\$ (10,396)	\$ (11,192)
Education and Welfare	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ -	\$ -
Recreation and Culture	\$ -	\$ -	\$ -
Transport	\$ -	\$ -	\$ -
Economic Services	\$ -	\$ -	\$ (7,517)
Other Property and Services	\$ (12,691)	\$ (6,272)	\$ 116,952
	\$ (28,044)	\$ (7,307)	\$ 91,093
Net Result	\$ 2,053,783	\$ 1,243,343	\$ 4,018,985
Other Comprehensive Income			
Changes on Revaluation of non-current assets	\$ -	\$ -	\$ -
Total Other Comprehensive Income	\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME	\$ 2,053,783	\$ 1,243,343	\$ 4,018,985

Notes: All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustment relating to the measurement of financial assets at fair value, through profit or loss will be assessed at the time they occur with compensating budget adjustments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

	Note	Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
Cash Flows from Operating Activities				
Receipts				
Rates		\$ 5,459,930	\$ 5,462,999	\$ 5,736,150
Operating Grants, Subsidies & Contributions		\$ 1,463,141	\$ 2,840,558	\$ 1,592,518
Fees and Charges		\$ 1,674,448	\$ 2,022,348	\$ 1,991,003
Interest Earnings		\$ 228,000	\$ 254,293	\$ 237,000
Goods and Services Tax		\$ 296,172	\$ 395,334	\$ 462,876
Other Revenue		\$ 306,422	\$ 72,754	\$ 81,152
		\$ 9,428,113	\$ 11,048,286	\$ 10,100,699
Payments				
Employee Costs		\$ (3,867,532)	\$ (4,189,992)	\$ (4,203,649)
Materials and Contracts		\$ (2,841,480)	\$ (2,726,438)	\$ (3,192,248)
Utility Charges		\$ (219,208)	\$ (232,623)	\$ (229,615)
Insurance Expenses		\$ (265,414)	\$ (281,444)	\$ (266,664)
Interest Expenses		\$ (46,911)	\$ (149,533)	\$ (189,843)
Goods and Services Tax		\$ (329,080)	\$ (395,334)	\$ (462,876)
Other Expenditure		\$ (299,054)	\$ (269,406)	\$ (287,686)
		\$ (7,868,681)	\$ (8,244,770)	\$ (8,832,580)
Net cash provided by Operating Activities	12(b)	\$ 1,559,432	\$ 2,803,516	\$ 1,268,118
Cash Flows from Investing Activities				
Proceeds from Sale of Plant and Equipment	4	\$ 408,273	\$ 509,207	\$ 371,182
Non-Operating Grants, Subsidies and Contributions		\$ 4,743,249	\$ 2,909,484	\$ 6,451,786
Payments for Purchase of Property, Plant and Equipment	3	\$ (3,267,027)	\$ (1,911,685)	\$ (2,881,613)
Payments for Construction of Infrastructure	3	\$ (6,215,467)	\$ (4,524,289)	\$ (7,518,207)
Net Cash Used in Investing Activities		\$ (4,330,972)	\$ (3,017,282)	\$ (3,576,851)
Cash Flows from Financing Activities				
Repayment of Debentures	5	\$ (228,878)	\$ (198,550)	\$ (437,700)
Proceeds from Self Supporting Loans	5	\$ 17,570	\$ 67,750	\$ 122,016
Proceeds from New Debentures	5	\$ 2,200,000	\$ 1,570,000	\$ 600,000
Advances to Community Groups		\$ (1,200,000)	\$ (1,200,000)	\$ -
Net Cash Provided By (Used in) Financing Activities		\$ 788,692	\$ 239,200	\$ 284,316
Net Increase/(Decrease) in Cash Held		\$ (1,982,848)	\$ 25,433	\$ (2,024,417)
Cash at Beginning of Year		\$ 3,022,944	\$ 3,103,585	\$ 3,129,018
Cash and Cash Equivalents at the End of the Year	12(a)	\$ 1,040,096	\$ 3,129,018	\$ 1,104,602

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

	Note	Budget 30 June 2013	Actual (Est.) 30 June 2013	Budget 30 June 2014
Revenues	1,2			
Governance		\$ 162,939	\$ 85,520	\$ 119,442
General Purpose Funding (Excluding rates)		\$ 1,099,319	\$ 1,819,793	\$ 1,191,030
Law, Order and Public Safety		\$ 1,162,228	\$ 244,149	\$ 1,185,568
Health		\$ 65,600	\$ 69,118	\$ 70,450
Education and Welfare		\$ 265,212	\$ 22,743	\$ 42,371
Community Amenities		\$ 361,850	\$ 417,523	\$ 426,680
Recreation and Culture		\$ 2,999,122	\$ 2,225,037	\$ 4,352,087
Transport		\$ 1,071,368	\$ 1,726,209	\$ 1,564,342
Economic Services		\$ 963,525	\$ 1,055,627	\$ 971,640
Other Property and Services		\$ 308,031	\$ 447,980	\$ 583,218
		\$ 8,459,195	\$ 8,113,699	\$ 10,506,828
Expenses	1,2			
Governance		\$ (929,572)	\$ (800,706)	\$ (936,348)
General Purpose Funding		\$ (321,514)	\$ (313,922)	\$ (340,551)
Law, Order and Public Safety		\$ (894,358)	\$ (799,145)	\$ (883,328)
Health		\$ (260,000)	\$ (234,093)	\$ (260,566)
Education & Welfare		\$ (351,359)	\$ (100,250)	\$ (117,721)
Community Amenities		\$ (1,256,812)	\$ (1,139,901)	\$ (1,348,200)
Recreation and Culture		\$ (1,821,407)	\$ (1,723,443)	\$ (1,995,242)
Transport		\$ (4,399,145)	\$ (5,364,376)	\$ (4,404,770)
Economic Services		\$ (1,365,759)	\$ (1,400,527)	\$ (1,521,314)
Other Property Services		\$ (265,417)	\$ (456,991)	\$ (415,952)
		\$ (11,865,342)	\$ (12,333,355)	\$ (12,223,992)
Net Operating Result Excluding Rates		\$ (3,406,147)	\$ (4,219,656)	\$ (1,717,164)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit) / Loss on Asset Disposals	4	\$ 28,044	\$ 7,307	\$ (91,093)
Depreciation and Amortisation on Assets	2a	\$ 4,198,809	\$ 3,910,151	\$ 4,086,392
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	\$ (695,954)	\$ (396,349)	\$ (588,107)
Purchase Infrastructure Assets - Roads	3	\$ (2,255,622)	\$ (1,833,331)	\$ (2,665,760)
Purchase Infrastructure Assets - Parks	3	\$ (4,285,667)	\$ (2,690,958)	\$ (4,852,448)
Purchase Plant and Equipment	3	\$ (2,331,215)	\$ (1,265,181)	\$ (2,076,955)
Purchase Furniture and Equipment	3	\$ (411,106)	\$ (250,155)	\$ (216,551)
Proceeds from Disposal of Assets	4	\$ 408,273	\$ 509,207	\$ 371,182
Proceeds from New Debentures	4	\$ 2,200,000	\$ 1,570,000	\$ 600,000
Advances to Community Groups	4	\$ (1,200,000)	\$ (1,200,000)	\$ -
Repayment of Debentures	4	\$ (228,878)	\$ (198,550)	\$ (437,700)
Self Supporting Loan Principal Revenue	5	\$ 17,570	\$ 67,750	\$ 122,016
Transfer to Reserves (Restricted Assets)	6	\$ (647,823)	\$ (668,637)	\$ (739,521)
Transfer from Reserves (Restricted Assets)	6	\$ 1,230,843	\$ 954,197	\$ 971,446
ADD Estimated Surplus / (Deficit) July 1 B/Fwd	7	\$ 1,918,941	\$ 1,739,317	\$ 1,498,112
LESS Estimated Surplus / (Deficit) June 30 C/Fwd	7	\$ -	\$ 1,498,112	\$ -
Amount Required to be Raised from Rates	8	\$ (5,459,930)	\$ (5,462,999)	\$ (5,736,150)

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



SHIRE OF PLANTAGENET

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CAPITAL ITEMS

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CAPITAL ITEMS



DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
<u>PROGRAM 3 - GENERAL PURPOSE FUNDING</u>							
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398		\$ (622,823)	\$ (592,822)	\$ (659,521)	Municipal
Transfer Interest to Reserve Funds	DCEO	50301.0399		\$ (55,000)	\$ (100,205)	\$ (80,000)	Municipal
Total Transfers to Reserve Funds				\$ (677,823)	\$ (693,027)	\$ (739,521)	
<u>PROGRAM 4 - GOVERNANCE</u>							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	R	\$ (43,359)	\$ (43,640)	\$ (42,320)	Municipal
Total Capital Expenditure				\$ (43,359)	\$ (43,640)	\$ (42,320)	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105		\$ 15,455	\$ 15,455	\$ 40,000	
Total Capital Income				\$ 15,455	\$ 15,455	\$ 40,000	
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Purchase Vehicle - CEO	MGR WORKS	50416.0006	R	\$ (45,795)	\$ (45,795)	\$ -	
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	R	\$ -	\$ -	\$ (53,563)	Municipal
Purchase Vehicle - Manager Community Services	MGR WORKS	50418.0006	R	\$ (51,132)	\$ (51,132)	\$ -	
New Computer Software	DCEO	50412.0006	R	\$ (37,800)	\$ (20,978)	\$ (49,822)	Municipal
Computer Hardware Replacement	DCEO	50419.0006	R	\$ (15,000)	\$ (16,172)	\$ (5,000)	Municipal
Hardware - Managed Services	DCEO	51429.0006	R	\$ (2,595)	\$ (2,995)	\$ -	
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	R	\$ (23,315)	\$ (13,605)	\$ (49,710)	Municipal
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	\$ -	\$ -	\$ (7,500)	Municipal
Total Capital Expenditure				\$ (175,637)	\$ (150,677)	\$ (165,595)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486		\$ -	\$ -	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105		\$ 24,091	\$ 24,091	\$ -	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105		\$ -	\$ -	\$ 24,545	
Trade In Vehicle - Mgr Community Services	MGR WORKS	40418.0105		\$ 24,091	\$ 24,091	\$ -	
Total Capital Income				\$ 48,182	\$ 48,182	\$ 24,545	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES				\$ (218,996)	\$ (194,317)	\$ (207,915)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME				\$ 63,637	\$ 63,637	\$ 64,545	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - CESM	MGR WORKS	50520.0006	R	\$ (41,762)	\$ (41,762)	\$ -	
Power Supply - South Porongurup BFB Shed	CESM	50527.0006	R	\$ (13,551)	\$ (13,396)	\$ -	
Roller Door Motors - Porongurup BFB Shed	CESM	50528.0006	R	\$ (3,000)	\$ -	\$ (3,000)	Municipal
Karriok Airstrip - Reseal	CESM	50510.0252	U	\$ (35,000)	\$ -	\$ (35,000)	Municipal
South Porongurup BFB - Firefighting Water Tanks	CESM	51533.0006	R	\$ (7,300)	\$ (4,780)	\$ (2,520)	SGIO Community Grant
<i>Sub-total - Cash</i>				\$ (100,613)	\$ (59,938)	\$ (40,520)	
Fire Truck - Refurbished - Perillup BFB (Non Cash)	CESM	50518.0006	R	\$ (58,000)	\$ -	\$ (58,000)	FESA Grant
Fire Truck - New - Perillup BFB (Non Cash)	CESM	51434.0006	R	\$ (160,000)	\$ -	\$ (160,000)	FESA Grant
Fire Truck - New - Porongurup BFB (Non Cash)	CESM	50523.0006	R	\$ (254,100)	\$ -	\$ (254,100)	FESA Grant
Fire Truck - New - South Porongurup BFB (Non Cash)	CESM	50530.0006	R	\$ (254,000)	\$ -	\$ (254,000)	FESA Grant
Fire Truck - New - Middle Ward BFB (Non Cash)	CESM	50531.0006	R	\$ (254,000)	\$ -	\$ (254,000)	FESA Grant
<i>Sub-total - Non Cash</i>				\$ (980,100)	\$ -	\$ (980,100)	
Total Capital Expenditure				\$ (1,080,713)	\$ (59,938)	\$ (1,020,620)	
Capital Income							
Trade In Vehicle - CESM	MGR WORKS	40520.0105		\$ 18,182	\$ 18,182	\$ -	
Grant Income - Community Grants Program	MGR WORKS	40505.0122		\$ 7,300	\$ 7,300	\$ -	
<i>Sub-total - Cash</i>				\$ 25,482	\$ 25,482	\$ -	
Grant Income (Non Cash) - Refurb Perillup BFB Fire Truck	CESM	10511.0533		\$ 58,000	\$ -	\$ 58,000	
Grant Income (Non Cash) - New Perillup BFB Truck	CESM	10511.0534		\$ 160,000	\$ -	\$ 160,000	
Grant Income (Non Cash) - Porongurup BFB Fire Truck	CESM	10511.0502		\$ 254,100	\$ -	\$ 254,100	
Grant Income (Non Cash) - South Porongurup BFB Fire Truck	CESM	10511.0503		\$ 254,000	\$ -	\$ 254,000	
Grant Income (Non Cash) - Middle Ward BFB Fire Truck	CESM	10511.0440		\$ 254,000	\$ -	\$ 254,000	
<i>Sub-total - Non Cash</i>				\$ 980,100	\$ -	\$ 980,100	
Total Capital Income				\$ 1,005,582	\$ 25,482	\$ 980,100	
ANIMAL CONTROL							
Capital Expenditure							
Cat Pound	MGR COMM SVCS	50540.0252	N	\$ -	\$ (690)	\$ (36,310)	DLG Grant \$32k, Rest Municipal
Total Capital Expenditure				\$ -	\$ (690)	\$ (36,310)	
Capital Income							
Grant Income - Cat Pound	MGR COMM SVCS	40512.0208		\$ -	\$ 29,093	\$ -	
Grant Income - Implementation of Cat Act	MGR COMM SVCS	40513.0089		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ 29,093	\$ -	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE				\$ (1,080,713)	\$ (60,628)	\$ (1,056,930)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME				\$ 1,005,582	\$ 54,575	\$ 980,100	



DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
<u>PROGRAM 7 - HEALTH</u>							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	R	\$ (41,328)	\$ (41,328)	\$ -	
Total Capital Expenditure				\$ (41,328)	\$ (41,328)	\$ -	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105		\$ 21,818	\$ 21,818	\$ -	
Total Capital Income				\$ 21,818	\$ 21,818	\$ -	
PREVENTIVE SERVICES - OTHER							
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486		\$ -	\$ -	\$ 140,000	
Total Capital Income				\$ -	\$ -	\$ 140,000	
TOTAL HEALTH CAPITAL EXPENSES				\$ (41,328)	\$ (41,328)	\$ -	
TOTAL HEALTH CAPITAL INCOME				\$ 21,818	\$ 21,818	\$ 140,000	
<u>PROGRAM 8 - EDUCATION & WELFARE</u>							
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328		\$ 50,180	\$ 50,180	\$ 103,147	Municipal
Total Capital Income				\$ 50,180	\$ 50,180	\$ 103,147	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE				\$ -	\$ -	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME				\$ 50,180	\$ 50,180	\$ 103,147	



DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
<u>PROGRAM 10 - COMMUNITY AMENITIES</u>							
DOMESTIC REFUSE COLLECTION							
Capital Expenditure							
Purchase of Domestic Recycling Bins	MGR WORKS	50850.0006	N	\$ (60,000)	\$ (59,830)	\$ -	
Total Capital Expenditure				\$ (60,000)	\$ (59,830)	\$ -	
Capital Income							
Transfers from Reserve Funds	DCEO	40901.0486		\$ 47,616	\$ 50,745	\$ -	
Total Capital Income				\$ 47,616	\$ 50,745	\$ -	
WASTE DISPOSAL SITES							
Capital Expenditure							
Investigations and Testing of Any Proposed New Site	MGR WORKS	51003.0252	R	\$ (67,727)	\$ -	\$ -	
O'Neill Road Site - Sullage Pond Replacement	EHO	51004.0252	R	\$ (20,445)	\$ (3,458)	\$ (27,487)	Municipal
O'Neill Landfill Site - Upgrade	MGR WORKS	51437.0252	U	\$ (30,000)	\$ (32,451)	\$ (15,000)	Municipal
Kendenup Transfer Station - Co-mingled Waste Bin	MGR WORKS	51458.0006	N	\$ (3,800)	\$ -	\$ -	
O'Neill Road Site - Rainwater Tank / Pump for Shed	MGR WORKS	51402.0006	N	\$ -	\$ -	\$ (11,000)	Municipal
Total Capital Expenditure				\$ (121,972)	\$ (35,909)	\$ (53,487)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	



DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	R	\$ (51,000)	\$ (51,090)	\$ -	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	R	\$ -	\$ -	\$ (40,955)	Municipal
Total Capital Expenditure				\$ (51,000)	\$ (51,090)	\$ (40,955)	
Capital Income							
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105		\$ 41,000	\$ 41,818	\$ -	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105		\$ -	\$ -	\$ 11,818	
Total Capital Income				\$ 41,000	\$ 41,818	\$ 11,818	
CEMETERIES							
Capital Expenditure							
Cemetery - New Garden Beds / Establish Section E	MGR WORKS	51459.0252	U	\$ -	\$ -	\$ (10,000)	Municipal
Cemetery - Grave Shoring	DCEO	51403.0006	U	\$ -	\$ -	\$ (7,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (17,000)	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	U	\$ (63,000)	\$ (62,640)	\$ (360)	Municipal \$36k, CPC Grant \$24k
Total Capital Expenditure				\$ (63,000)	\$ (62,640)	\$ (360)	
Capital Income							
Transfers from Reserve Funds	DCEO	41013.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES				\$ (295,972)	\$ (209,469)	\$ (111,802)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME				\$ 88,616	\$ 92,563	\$ 11,818	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
District Hall - Repaint Internal Walls & Repair Ceiling	BLDG SRVR	51440.0252	R	\$ (10,000)	\$ -	\$ (10,000)	Municipal
Town Hall - Carpet in Foyer	BLDG SRVR	51460.0252	U	\$ (10,000)	\$ -	\$ -	
Kendenu Country Club - Joining Ablution Block (FAG)	DCEO	51491.0252	U	\$ (3,000)	\$ (3,000)	\$ -	
Mount Barker Speedway Club - Upgrade Central Area (FAG)	DCEO	51492.0252	U	\$ (2,000)	\$ (2,000)	\$ -	
Mount Barker Speedway Club - Contribution towards upgrade of power supply (FAG)	DCEO	51543.0252	U	\$ -	\$ -	\$ (2,500)	Municipal
Narrakup Hall - New Leachdrains	BLDG SRVR	51404.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Porongurup Hall - Resheet Lower Roof Section	BLDG SRVR	51405.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	R	\$ -	\$ -	\$ (5,500)	Municipal
Total Capital Expenditure				\$ (25,000)	\$ (5,000)	\$ (28,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	BLDG SRVR	51407.0252	R	\$ -	\$ -	\$ (2,500)	Municipal
Software Management System For Swimming Pool	MGR COMM SVCS	51442.0006	N	\$ (8,500)	\$ -	\$ (8,500)	Municipal
Computer Upgrade	DCEO	51443.0006	R	\$ (1,300)	\$ (1,252)	\$ -	
Automatic Pool Vacuum	MGR COMM SVCS	51493.0006	N	\$ (13,500)	\$ (13,811)	\$ -	
Upgrade Meter Box and Switchboard	MGR COMM SVCS	51494.0252	R	\$ (5,500)	\$ (5,314)	\$ -	
Switchboard Upgrade - Plant Room	POOL MGR	51465.0252	R	\$ -	\$ -	\$ (4,200)	Municipal
Platform and Ladder Around Filter	POOL MGR	51466.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Repair / Repaint Toddler Pool	POOL MGR	51467.0252	R	\$ -	\$ -	\$ (12,000)	Municipal
Retile Showers	POOL MGR	51408.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Plant Room Wall Repairs	POOL MGR	51409.0252	R	\$ -	\$ -	\$ (10,000)	Municipal
HWS Timers	POOL MGR	51410.0252	R	\$ -	\$ -	\$ (1,000)	Municipal
Water Hammer Reducer	POOL MGR	51414.0252	R	\$ -	\$ -	\$ (2,000)	Municipal
Basketball Hoop / Ring	POOL MGR	51415.0252	R	\$ -	\$ -	\$ (2,000)	Municipal
Carpark Repairs	POOL MGR	51416.0252	R	\$ -	\$ -	\$ (8,000)	Municipal
Total Capital Expenditure				\$ (28,800)	\$ (20,377)	\$ (60,200)	
Capital Income							
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450		\$ 8,615	\$ 3,231	\$ -	
Total Capital Income				\$ 8,615	\$ 3,231	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
RECREATION CENTRE							
Capital Expenditure							
Recreation Centre (PC) - Building Renewal	BLDG SRVR	51417.0252	R	\$ -	\$ -	\$ (13,500)	Municipal
Gym Equipment - Treadmill and Recumbent Bike	REC CTR MGR	51111.0006	R	\$ (12,000)	\$ (12,235)	\$ (10,000)	Municipal
Computer Upgrade	DCEO	51139.0006	R	\$ (1,800)	\$ (1,814)	\$ -	
Net Curtain Barrier	REC CTR MGR	51495.0252	N	\$ (7,100)	\$ -	\$ (37,000)	Municipal
Strip back to bare wood, repaint all lines, reseal	REC CTR MGR	51496.0252	R	\$ (49,040)	\$ (49,040)	\$ -	
Gymnastics Vaulting Table	REC CTR MGR	51497.0006	N	\$ (3,700)	\$ (3,580)	\$ -	
Gymnastics Uneven Bars	REC CTR MGR	51418.0006	N	\$ -	\$ -	\$ (4,000)	Municipal
Total Capital Expenditure				\$ (73,640)	\$ (66,669)	\$ (64,500)	
Capital Income							
Capital Contributions - Dept of Education	MGR COMM SVCS	41113.0227		\$ 19,616	\$ -	\$ 25,250	
Total Capital Income				\$ 19,616	\$ -	\$ 25,250	
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Frost Park Water Reuse Scheme	EHO	51115.0251	R	\$ (12,679)	\$ -	\$ -	
Trail Formation	MGR COMM SVCS	51118.0251	N	\$ (4,000)	\$ -	\$ -	
Wilson Park Playground Development	MGR COMM SVCS	51140.0006	U	\$ (342,730)	\$ (23,095)	\$ (319,635)	Lotterywest \$305,730; Remainder Municipal
Frost / Souness Parks Improvement Planning	MGR COMM SVCS	51142.0251	U	\$ (272,142)	\$ (266,024)	\$ -	
Kendenup Ag Grounds - Demolish & Replace Public Toilets	BLDG SRVR	51474.0251	R	\$ (120,000)	\$ -	\$ (120,000)	\$45k Shire Dev Reserve; Rest Municipal
Souness Park - Land Purchase (Demon Downs Payment)	CEO	51475.0251	U	\$ (215,625)	\$ (172,500)	\$ (43,125)	Municipal
Souness Park - Implement Recreation Plan	MGR COMM SVCS	51498.0251	U	\$ (5,825,175)	\$ (2,219,492)	\$ (3,605,684)	CLGF \$2.6m, Action Agenda \$1.9m, CSRFF \$875k, Loan \$370k
Souness Park - Contingency (Subject to Council Approval)	MGR COMM SVCS	TBA	U	\$ -	\$ -	\$ (600,000)	Loan Funded
Wilson / Centenary Parks Wetlands Development	MGR WORKS	51486.0251	U	\$ (162,851)	\$ (532)	\$ (162,319)	DEC \$40K; State NRM Office \$41k, FRRR \$5K, WICC \$5K, Municipal \$72K
Electric BBQ - Wilson Park	MGR WORKS	51500.0006	N	\$ (11,000)	\$ (9,315)	\$ (1,685)	Municipal
Total Capital Expenditure				\$ (6,966,202)	\$ (2,690,958)	\$ (4,852,448)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
Capital Income							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	41121.0388		\$ 17,570	\$ 16,069	\$ 18,869	
Transfers from Reserve Funds	DCEO	41127.0486		\$ 238,000	\$ 192,500	\$ 45,000	
CLGF (R for R) - Sounness Park	MGR COMM SVCS	41120.0400		\$ 2,653,753	\$ 1,269,297	\$ 1,384,456	
Royalties for Regions - Grant for Kendenup Public Toilets	MGR COMM SVCS	41120.0401		\$ 60,000	\$ -	\$ -	
Wetlands Development Grants	MGR COMM SVCS	41120.0438		\$ 50,000	\$ 30,000	\$ 20,000	
New - Loan Sounness Park - Implement Recreation Plan	DCEO	41124.0467		\$ 370,000	\$ 370,000	\$ 600,000	
Action Agenda Grant - Sounness Park	DCEO	41120.0484		\$ 1,900,000	\$ 500,000	\$ 1,400,000	
Lotterywest Grant - Nature Playground	DCEO	41120.0485		\$ 305,730	\$ -	\$ 305,730	
CSRFF Grant - Sounness Park Oval	DCEO	41120.0411		\$ 875,000	\$ -	\$ 875,000	
Total Capital Income				\$ 6,470,053	\$ 2,377,866	\$ 4,649,055	
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
New Library Fitout	MGR COMM SVCS	51144.0006	U	\$ (12,000)	\$ (5,251)	\$ -	
Computer Upgrades	DCEO	51122.0006	R	\$ (3,000)	\$ (2,936)	\$ -	
Total Capital Expenditure				\$ (15,000)	\$ (8,187)	\$ -	
OTHER RECREATION & CULTURE (Mitchell House, Police Station Museum)							
Capital Expenditure							
Mount Barker Community Centre - Renew Guttering	BLDG SRVR	51477.0252	R	\$ (10,455)	\$ (10,455)	\$ -	
Mitchell House - Retaining Wall and Carpark Repairs	BLDG SRVR	51478.0252	R	\$ (12,000)	\$ -	\$ (12,000)	Municipal
Plantagenet Street Art	MGR WORKS	51480.0252	N	\$ (10,000)	\$ -	\$ (10,000)	Municipal
Mount Barker Community Centre - Carpark Lighting	MGR WORKS	51501.0252	U	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Mitchell House - External Repaint	MGR WORKS	51419.0252	R	\$ -	\$ -	\$ (6,000)	Municipal
Museum Complex - Replace Shingle Roofs	BLDG SRVR	51535.0252	R	\$ -	\$ -	\$ (20,000)	Municipal
Museum Complex - Install Pest Control System	BLDG SRVR	51536.0252	R	\$ -	\$ -	\$ (8,000)	Municipal
Total Capital Expenditure				\$ (37,455)	\$ (10,455)	\$ (61,000)	
Capital Income							
Lotterywest Grant - Mount Barker Community Centre	MGR COMM SVCS	41145.0489		\$ 24,197	\$ 24,197	\$ -	
Total Capital Income				\$ -	\$ 24,197	\$ -	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES				\$ (7,146,097)	\$ (2,801,646)	\$ (5,066,148)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME				\$ 6,498,284	\$ 2,405,294	\$ 4,674,305	

PROGRAM 12 - TRANSPORT

ROAD CONSTRUCTION

Capital Expenditure

Regional Road Group

Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
Beverley Road - SLK 0.0 to 2.18	MGR WORKS 51502.0250	R	\$ (105,560)	\$ (106,208)	\$ -	
Settlement Road - SLK 0.0 to 4.7	MGR WORKS 51544.0250	R	\$ -	\$ -	\$ (141,000)	RRG, Municipal
Woogenellup Road - SLK 6.3 to 21.61	MGR WORKS 51545.0250	R	\$ -	\$ -	\$ (429,000)	RRG, Municipal
Beverley Road - SLK 2.18 to 4.36	MGR WORKS 51546.0250	R	\$ -	\$ -	\$ (292,250)	RRG, Municipal
			\$ (105,560)	\$ (106,208)	\$ (862,250)	

Blackspot

Mitchell Street - St Werburghs Road Intersection	MGR WORKS 51503.0250	R	\$ (70,537)	\$ (44,693)	\$ (25,844)	Blackspot, Municipal
St Werburghs Road - Hay River Road Intersection	MGR WORKS 51547.0250	R	\$ -	\$ -	\$ (94,300)	Blackspot, Municipal
			\$ (70,537)	\$ (44,693)	\$ (120,144)	

TIRES

Spencer Road - SLK 0.0 to 4.5	MGR WORKS 51275.0250	R	\$ (60,668)	\$ (57,654)	\$ -	
			\$ (60,668)	\$ (57,654)	\$ -	

Commodity Route Funding

Yellanup Road - SLK 5.33 to 9.56	MGR WORKS 51504.0250	R	\$ (225,000)	\$ (234,508)	\$ -	
Palmdale Road - SLK 4.32 to 13.90	MGR WORKS 51505.0250	R	\$ (75,000)	\$ (75,950)	\$ -	
Chorkerup Road - SLK 5.02 to 11.98	MGR WORKS 51506.0250	R	\$ (73,500)	\$ (74,609)	\$ -	
Reynolds Road - SLK 0.00 to 3.16	MGR WORKS 51507.0250	R	\$ (52,500)	\$ (64,152)	\$ -	
Mallawillup Road - SLK 16.07 to 21.95	MGR WORKS 51548.0250	R	\$ -	\$ -	\$ (80,820)	CRF, Municipal
Yellanup Road - SLK 9.56 to 13.03	MGR WORKS 51549.0250	R	\$ -	\$ -	\$ (379,131)	CRF, Municipal
Lake Matilda Road - SLK 0.21 to 3.60	MGR WORKS 51550.0250	R	\$ -	\$ -	\$ (105,660)	CRF, Municipal
			\$ (426,000)	\$ (449,219)	\$ (565,611)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
Roads to Recovery							
Red Gum Pass Road - SLK 2.00 To SLK 6.00	MGR WORKS	51295.0250	R	\$ (80,836)	\$ (83,454)	\$ -	
Whitworth Road - Entire Length	MGR WORKS	51308.0250	R	\$ (54,672)	\$ (62,053)	\$ -	
Lowood Road - Co-op Bowser to Fire Station	MGR WORKS	51508.0250	R	\$ (112,000)	\$ (121,168)	\$ -	
Castle Rock Road - SLK 0.00 to 0.82	MGR WORKS	51509.0250	R	\$ (18,550)	\$ (18,351)	\$ -	
Jones Road - SLK 0.00 to 1.00	MGR WORKS	51510.0250	R	\$ (17,730)	\$ (17,595)	\$ -	
Mount Barker Road - SLK 4.06 to 5.93	MGR WORKS	51512.0250	R	\$ (15,839)	\$ (17,169)	\$ -	
Narrikup Road - SLK 0.00 to 7.03	MGR WORKS	51513.0250	R	\$ (155,602)	\$ (155,602)	\$ -	
Simmons Street - Entire Length	MGR WORKS	51551.0250	R	\$ -	\$ -	\$ (83,000)	RTR
Healy Road - SLK 0.00 to 5.92	MGR WORKS	51552.0250	R	\$ -	\$ -	\$ (65,000)	RTR
Jackson Road - SLK 0.00 to 3.10	MGR WORKS	51553.0250	R	\$ -	\$ -	\$ (59,000)	RTR
Woodlands Road - SLK 5.38 to 5.70	MGR WORKS	51554.0250	R	\$ -	\$ -	\$ (95,000)	RTR
Sturdee Road - SLK 6.00 to 9.00	MGR WORKS	51555.0250	R	\$ -	\$ -	\$ (106,461)	RTR
				\$ (455,229)	\$ (475,392)	\$ (408,461)	
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	R	\$ (26,053)	\$ (24,704)	\$ (30,000)	Municipal
Mount Barker Footpath Construction	MGR WORKS	51203.0250	R	\$ (70,000)	\$ (71,126)	\$ (70,000)	Municipal
Shire Wide Drainage Construction	MGR WORKS	51202.0250	R	\$ (100,000)	\$ (90,953)	\$ (100,000)	Municipal
Roadworks - Minor Renewal	MGR WORKS	51276.0250	R	\$ -	\$ -	\$ (100,000)	Municipal
Wilson Road - Craddock Rd to Carr Rd	MGR WORKS	51234.0250	R	\$ (6,475)	\$ (4,931)	\$ -	
Spring Road - Subdivisional Works	MGR WORKS	51250.0250	R	\$ (48,436)	\$ -	\$ -	
McDonald Avenue - SLK 0.00 to 1.63	MGR WORKS	51515.0250	R	\$ (75,000)	\$ (75,515)	\$ -	
Quindabellup North Road - SLK 0 to 4.99	MGR WORKS	51516.0250	R	\$ (86,800)	\$ (96,018)	\$ -	
Seymour Road - SLK 0.00 to 4.96	MGR WORKS	51517.0250	R	\$ (40,000)	\$ (17,213)	\$ (22,787)	Municipal
Collins Road - SLK 0.00 to 1.47	MGR WORKS	51518.0250	R	\$ (34,000)	\$ (39,772)	\$ -	
Lake Barnes Road - SLK 0.00 to 5.60 (Entire length)	MGR WORKS	51519.0250	R	\$ (96,107)	\$ (96,107)	\$ -	
Mount Barker Road - Red Cross Carpark	MGR WORKS	51520.0250	R	\$ (16,000)	\$ (12,483)	\$ -	
Hay River Road - SLK 0.03 to 8.48	MGR WORKS	51521.0250	R	\$ (73,647)	\$ (52,962)	\$ (20,685)	Municipal
St Werburghs Road - Hay River Floodway	MGR WORKS	51522.0250	R	\$ (50,000)	\$ (55,731)	\$ -	
Ophir Road - SLK 0.00 to 0.40	MGR WORKS	51523.0250	R	\$ (9,000)	\$ (9,746)	\$ -	
Orient Road - SLK 0.00 to 0.80	MGR WORKS	51524.0250	R	\$ (18,000)	\$ (18,500)	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
Own Resources (Cont'd)							
Spencer Road / Albany Highway - Rectify Drainage	MGR WORKS	51525.0250	R	\$ (45,000)	\$ (34,404)	\$ (25,596)	Municipal
Third Avenue - SLK 0.00 to 0.99	MGR WORKS	51556.0250	R	\$ -	\$ -	\$ (8,725)	Municipal
Osborne Road - SLK 0.00 to 1.05	MGR WORKS	51557.0250	R	\$ -	\$ -	\$ (140,000)	Municipal
Mitchell Street - SLK 0.00 to 2.49	MGR WORKS	51558.0250	R	\$ -	\$ -	\$ (70,000)	Municipal
Martin Street - Entire Length	MGR WORKS	51559.0250	R	\$ -	\$ -	\$ (99,000)	Municipal
Lowood Road Roundabout - Replace Paving with Hotmix	MGR WORKS	51560.0250	R	\$ -	\$ -	\$ (22,500)	Municipal
				\$ (794,518)	\$ (700,165)	\$ (709,293)	
Total Capital Expenditure				\$ (1,912,512)	\$ (1,833,331)	\$ (2,665,759)	
Capital Income							
Contributions to Roadworks	MGR WORKS	41205.0197		\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008		\$ 47,025	\$ 18,810	\$ 91,082	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204		\$ 504,470	\$ 515,578	\$ 408,461	
Direct Road Grants - TIRES/Commodity Route Grants	MGR WORKS	41201.0205		\$ 324,000	\$ 297,050	\$ 386,874	
Direct Road Grants - Regional Roads Group Grants	MGR WORKS	41201.0207		\$ 70,373	\$ 70,373	\$ 574,833	
GSDC Grant - Short Street Townscape	MGR WORKS	41201.0401		\$ 125,000	\$ 123,305	\$ -	
Transfers from Reserve Funds	MGR WORKS	41202.0486		\$ -	\$ -	\$ 100,000	
Total Capital Income				\$ 1,070,868	\$ 1,025,116	\$ 1,561,250	
TOTAL TRANSPORT CAPITAL EXPENSES				\$ (1,912,512)	\$ (1,833,331)	\$ (2,665,759)	
TOTAL TRANSPORT CAPITAL INCOME				\$ 1,070,868	\$ 1,025,116	\$ 1,561,250	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
PROGRAM 13 - ECONOMIC SERVICES							
RURAL SERVICES							
Capital Expenditure							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	U	\$ -	\$ -	\$ (2,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (2,000)	
TOURISM & AREA PROMOTION							
Capital Expenditure							
Visitor Centre - Roof Repairs	BLDG SRVR	51301.0252	R	\$ (48,000)	\$ (44,025)	\$ (3,975)	C/Fwd (Municipal/Lotterywest)
Visitor Centre - External Paint/Sandblast incl Bus Stop	BLDG SRVR	51303.0252	R	\$ (10,000)	\$ (8,950)	\$ -	Municipal
Visitor Centre - Remove Rust and Repaint Vertical Steel Columns & Light Fittings	BLDG SRVR	51318.0252	R	\$ -	\$ -	\$ (8,000)	Municipal
Visitor Centre - Alter 7 Security Grills Over Windows	BLDG SRVR	51319.0252	R	\$ -	\$ -	\$ (7,000)	Municipal
Visitor Centre - Overhead security Light at Bus Stop	BLDG SRVR	51320.0252	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (58,000)	\$ (52,975)	\$ (23,975)	
Capital Income							
Lotterywest Grant - Visitor Centre	MGR DEV SVCS	41250.0489		\$ 21,250	\$ 21,250	\$ -	
Total Capital Income				\$ 21,250	\$ 21,250	\$ -	
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	R	\$ -	\$ -	\$ (40,091)	Municipal
Replacement of Master Keys	BLDG SRVR	51313.0252	R	\$ (25,000)	\$ (1,131)	\$ (33,869)	Municipal
Total Capital Expenditure				\$ (25,000)	\$ (1,131)	\$ (73,960)	
Capital Income							
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105		\$ -	\$ -	\$ 11,818	
Total Capital Income				\$ -	\$ -	\$ 11,818	



DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	R	\$ -	\$ -	\$ (36,524)	Saleyards Reserve
Hay Shed	SALEYARDS MGR	51328.0253	U	\$ (25,000)	\$ -	\$ -	
Additional holding pens - South western side	SALEYARDS MGR	51456.0253	N	\$ (90,000)	\$ (55,075)	\$ (34,925)	C/Fwd Municipal (State Contribution)
Soft Floor	SALEYARDS MGR	51489.0253	U	\$ (80,000)	\$ (82,783)	\$ (90,000)	Saleyards Reserve
Environmental Improvements	SALEYARDS MGR	51457.0253	U	\$ (13,160)	\$ (11,920)	\$ -	
Electrical Upgrade	SALEYARDS MGR	51526.0253	U	\$ (25,000)	\$ (27,916)	\$ -	
CCTV at Entrance	SALEYARDS MGR	51527.0253	N	\$ (8,500)	\$ -	\$ (8,500)	Saleyards Reserve
Convert Washdown Pipes to Above Ground	SALEYARDS MGR	51528.0253	U	\$ (40,000)	\$ -	\$ (40,000)	Saleyards Reserve
New Signage	SALEYARDS MGR	51529.0253	R	\$ (10,000)	\$ (6,354)	\$ -	Saleyards Reserve
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	\$ -	\$ -	\$ (15,000)	Saleyards Reserve
New Lawnmower	SALEYARDS MGR	53539.0006	R	\$ -	\$ -	\$ (7,000)	Saleyards Reserve
Total Capital Expenditure				\$ (291,660)	\$ (184,048)	\$ (231,949)	
Capital Income							
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105		\$ -	\$ -	\$ 13,636	
Transfers from Reserve Funds	SALEYARDS MGR	41326.0486		\$ 133,500	\$ 84,270	\$ 183,387	
Total Capital Income	DCEO			\$ 133,500	\$ 84,270	\$ 197,024	
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Upgrades	DCEO	51340.0358	U	\$ (10,000)	\$ -	\$ (10,000)	Municipal
Total Capital Expenditure				\$ (10,000)	\$ -	\$ (10,000)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES				\$ (384,660)	\$ (238,154)	\$ (341,884)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME				\$ 154,750	\$ 105,520	\$ 208,842	

DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

PROGRAM 14 - OTHER PROPERTY & SERVICES

PUBLIC WORKS OVERHEADS

Capital Expenditure

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
Depot (PC) - Building Renewal	MGR WORKS	51316.0006	R	\$ -	\$ -	\$ (7,000)	Municipal
Investigate/Remediate Old Depot Site - Menston Street	EHO	51422.0254	R	\$ (20,000)	\$ (4,825)	\$ (40,000)	Municipal
Purchase Land Adj Old Depot Site - Menston Street	MGR DEV SVCS	51428.0006	N	\$ (1,000)	\$ -	\$ -	
Road Safety Signs	MGR WORKS	51488.0006	N	\$ (8,100)	\$ (5,120)	\$ (2,980)	Grant Funded
Depot - Lunch Room Airconditioning & sink	MGR WORKS	51530.0254	U	\$ (7,000)	\$ (3,595)	\$ -	
Depot - Fence and Planting	MGR WORKS	51531.0254	U	\$ (18,000)	\$ (18,600)	\$ -	
Depot - Office / Meeting Chairs	MGR WORKS	51532.0254	N	\$ -	\$ (1,646)	\$ -	
Rainwater Tank - Garden Shed	MGR WORKS	51540.0254	N	\$ -	\$ -	\$ (10,000)	Municipal
Depot - Roof Repairs (Replace Teck Screws)	MGR WORKS	51541.0254	R	\$ -	\$ -	\$ (3,000)	Municipal
Total Capital Expenditure				\$ (54,100)	\$ (33,786)	\$ (62,980)	

PLANT OPERATION COSTS

Capital Expenditure

Heavy Plant Replacement Program	MGR WORKS	51411.0006	R	\$ (905,000)	\$ (816,027)	\$ (622,273)	Plant Replacement Reserve
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	R	\$ (206,542)	\$ (174,407)	\$ (254,129)	Plant Replacement Reserve
Fuel Management System - Datafuel	MGR WORKS	51484.0006	N	\$ (16,661)	\$ (16,662)	\$ -	
Replace Depot Fuel Bowser	MGR WORKS	51490.0006	R	\$ (19,550)	\$ (16,219)	\$ -	
Gantry with Chainblock and Transmission Jack	MGR WORKS	51542.0006	R	\$ -	\$ -	\$ (10,000)	
Total Capital Expenditure				\$ (1,147,753)	\$ (1,023,315)	\$ (886,402)	



DETAILED CAPITAL PROGRAMS

Adopted Budget 2013/2014

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014	Source of Funds
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105		\$ 219,000	\$ 287,263	\$ 189,364	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105		\$ 77,273	\$ 76,489	\$ 80,000	
Transfers from Reserve Funds	DCEO	41413.0486		\$ 736,166	\$ 626,682	\$ 503,059	
Total Capital Income				\$ 1,032,439	\$ 990,434	\$ 772,423	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES				\$ (1,201,853)	\$ (1,057,101)	\$ (949,382)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME				\$ 1,032,439	\$ 990,434	\$ 772,423	
TOTAL CAPITAL EXPENSES				\$ (12,282,130)	\$ (6,435,973)	\$ (10,399,819)	
TOTAL CAPITAL INCOME				\$ 9,986,174	\$ 4,809,137	\$ 8,516,430	
Total Capital Renewal Expenditure						\$ (5,965,668)	
Total Capital Upgrade Expenditure						\$ (3,212,830)	
Total Capital New Expenditure						\$ (1,221,321)	
Renewal Investment Ratio						1.46	



SHIRE OF PLANTAGENET

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INFORMATION NOTES

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INFORMATION NOTES

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

AASB 101.117
AASB 1054.7
AASB 108.7

(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.

FM Reg 22(2)

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.

(b) 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 between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

FM Reg 30 (2)

(c) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

FM Reg 15(3)
AASB 101.51(e)

(d) Rounding Off Figures

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

AASB 1004.27

(e) 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.

AASB 1004.30

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

Interpretation 1031

(f) Goods and Services Tax

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.

(g) Superannuation

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

AASB 107.46
AASB 107.6

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, othershort term highly liquid investments with original maturities of three months or less 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 the statement of financial position.

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 101.17(c)	<p>(i) 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.</p> <p>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.</p> <p>Collectibility 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.</p>
AASB 102	<p>(j) Inventories</p>
AASB 102.9	<p>General Inventories are measured at the lower of cost and net realisable value.</p>
AASB 102.36(a)	<p>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.</p>
AASB 102.9	<p>Land Held for Resale Land purchased for development and/or resale 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.</p>
AASB 102.10	<p>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.</p>
AASB 102.36(a)	<p>Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.</p>
AASB 116	<p>(k) Fixed Assets Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.</p>
FM Reg 17A	<p>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.</p>
FM Reg 17A(3)	<p>The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:</p> <ul style="list-style-type: none"> (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government – <ul style="list-style-type: none"> (i) that are plant and equipment; and (ii) that are – <ul style="list-style-type: none"> (I) land and buildings; or (II) infrastructure; <p>and</p> <ul style="list-style-type: none"> (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government. <p>Council has commenced the process of adopting Fair Value in accordance with the Regulations.</p>

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 116

(k) Fixed Assets (Continued)

FM Reg 16(b)(i)

Land Under Control

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

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they were initially recorded at cost, fair value at the date of acquisition is deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 3 June 2013.

AASB 116.15

Initial Recognition

AASB 116.73(a)

All assets are initially recognised at cost. 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

AASB 116.73(a)

Revaluation

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

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. There include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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.

AASB 116.Aus40.2

AASB 116.31

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value imposes a further minimum 3 year revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the **Initial Recognition** section as detailed above.

Those assets carried at fair value will be carried in accordance with the **Revaluation** Methodology section as detailed above.

AASB 13

Early Adoption of AASB 13 – Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, *AASB 13 – Fair Value Measurement* did not become applicable until the year ended 30 June 2014 (in relation to this Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

AASB 13.Aus4.3

As a consequence, the principles embodied in *AASB 13 – Fair Value Measurement* were applied to the previous reporting period being the year ended 30 June 2013 (2012/13 Actual in this budget document).

Land Under Roads

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

AASB 1051.8

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.

FM Reg 16(a)(i)

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.

FM Reg 4 (2)

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

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

AASB 101.117 1. **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(k) Fixed Assets (Continued)

AASB 116.73(b) & (c)

Depreciation of Non-Current Assets

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

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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	
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
Foot paths - 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.

AASB 136.59

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. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 7.21	(l) Financial Instruments
AASB 139.14 AASB 139.38 AASB 7.B5(c) AASB 139.43	<p>Initial Recognition and Measurement Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).</p> <p>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.</p>
AASB 139.46	<p>Classification and Subsequent Measurement Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.</p>
AASB 139.9	<p>Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.</p>
AASB 139.9	<p>Amortised cost is calculated as:</p> <ul style="list-style-type: none"> (a) the amount in which the financial asset or financial liability is measured at initial recognition; (b) less principal repayments; (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; and (d) less any reduction for impairment.
AASB 139.AG8	<p>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.</p>
AASB 139.9 AASB 7.B5(a)	<p>(i) <i>Financial assets at fair value through profit and loss</i> Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets. They are subsequently measured at fair value with changes in carrying amount being included in profit or loss.</p>
AASB 7.B5(e) AASB 139.9	<p>(ii) <i>Loans and receivables</i> 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.</p>
AASB 7.B5(e)	<p>Loans and receivables are included in current assets where they are, expected to mature within 12 months after the end of the reporting period.</p>
AASB 101.66 & 69	
AASB 139.9	<p>(iii) <i>Held-to-maturity investments</i> Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's 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.</p>
AASB 7.B5(e)	
AASB 101.66	<p>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.</p>

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 7.21	<p>(l) Financial Instruments</p> <p>Classification and Subsequent Measurement (Continued)</p>
AASB 139.9 AASB 7.B5(b)	<p><i>(iv) Available-for-sale financial assets</i></p> <p>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.</p>
AASB 139.46 and 55 AASB 7.B5(e)	<p>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.</p>
AASB 101.66	<p>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.</p>
AASB 139.46, 47 and 56 AASB 7.B5(e)	<p><i>(v) Financial liabilities</i></p> <p>Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.</p>
AASB 139.58	<p>Impairment</p> <p>At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.</p> <p>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 having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).</p>
AASB 139.55(b) and 67 AASB 7.85(f)	<p>In the case of available-for-sale financial instruments, 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 is reclassified to profit or loss at this point.</p>
AASB 139.17 to 20 AASB 139.39, 41 and 42	<p>Derecognition</p> <p>Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.</p> <p>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>
AASB 136.9 and 12	<p>(m) Impairment</p> <p>In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.</p> <p>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.</p> <p>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 revalued asset is treated as a revaluation decrease in accordance with that other standard.</p> <p>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.</p> <p>At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2014.</p> <p>In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.</p>
AASB 101.17(c)	<p>(n) Trade and Other Payables</p> <p>Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.</p>

<p>AASB 101.117 AASB 119 AASB 119.10 AASB 119.128</p>	<p>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</p> <p>(o) Employee Benefits Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.</p> <p>Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.</p>
<p>AASB 123 AASB 123.8 AASB 123.Aus8.1</p>	<p>(p) Borrowing Costs Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.</p>
<p>AASB 137.11 & 14</p>	<p>(q) Provisions Provisions are recognised when the Council 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.</p>
<p>AASB 137.36</p>	<p>Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.</p>
<p>AASB 101.66 AASB 101.69</p>	<p>(r) 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 Council's operational cycle. In the case of liabilities where the Council 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 resale where it is held as non-current based on the Council's intentions to release for sale.</p>
<p>AASB 101.38</p>	<p>(s) Comparative Figures Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.</p>
<p>AASB 101.117(b)</p>	<p>(t) Budget Comparative Figures Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.</p>

(a) Net Result	Budget	Actual (est.)	Budget
The Net Result includes:	30 June 2013	30 June 2013	30 June 2014
i) Charging as Expenses			
<u>Auditors Remuneration</u>			
Audit Services	\$ (10,000)	\$ (4,300)	\$ (16,000)
Other Services	\$ (17,000)	\$ (17,420)	\$ (17,000)
<u>Depreciation and Amortisation</u>			
<u>By Program</u>			
Governance	\$ (177,803)	\$ (145,893)	\$ (151,714)
Law, Order and Public Safety	\$ (269,939)	\$ (248,176)	\$ (258,103)
Health	\$ (46,738)	\$ (41,688)	\$ (43,356)
Education and Welfare	\$ (19,259)	\$ (17,432)	\$ (18,130)
Community Amenities	\$ (41,477)	\$ (31,543)	\$ (30,973)
Recreation and Culture	\$ (215,123)	\$ (203,577)	\$ (211,720)
Transport	\$ (2,733,963)	\$ (2,632,015)	\$ (2,737,295)
Economic Services	\$ (128,356)	\$ (125,655)	\$ (130,681)
Other Property and Services	\$ (566,152)	\$ (464,172)	\$ (504,420)
	\$ (4,198,809)	\$ (3,910,151)	\$ (4,086,392)
<u>By Class</u>			
Land and Buildings	\$ (383,732)	\$ (369,172)	\$ (383,939)
Plant and Equipment	\$ (870,047)	\$ (731,996)	\$ (781,126)
Furniture and Equipment	\$ (125,798)	\$ (100,651)	\$ (104,662)
Roads	\$ (2,696,499)	\$ (2,598,122)	\$ (2,702,047)
Footpaths	\$ (20,675)	\$ (18,422)	\$ (19,159)
Drainage	\$ (16,790)	\$ (15,470)	\$ (16,089)
Reserves	\$ -	\$ -	\$ -
Recreation Centre and HACC (Amortisation)	\$ (85,269)	\$ (76,317)	\$ (79,370)
	\$ (4,198,809)	\$ (3,910,151)	\$ (4,086,392)
<u>Interest Expenses (Finance Costs)</u>			
Debentures (<i>refer note 5a</i>)	\$ (335,662)	\$ (149,533)	\$ (335,662)
ii) Crediting as Revenue:			
<u>Interest Earnings</u>			
Investments			
- Reserve Funds	\$ 55,000	\$ 100,205	\$ 80,000
- Other Funds	\$ 120,000	\$ 107,629	\$ 110,000
Other Interest Revenue (<i>refer note 9</i>)	\$ 53,000	\$ 46,459	\$ 47,000
	\$ 228,000	\$ 254,293	\$ 237,000

(b) Statement of Objective

The Shire of Plantagenet is dedicated to providing the services and facilities that meet the needs of the members of the Plantagenet community to enable them to enjoy a pleasant and healthy way of life. The Council's principal activities, as disclosed in:

Governance

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

Activities: Administration and operation of facilities and services to members of the 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

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and investments.

Law, Order and Public Safety

Objective: To provide services to help ensure a safer community.

Activities: Fire prevention, emergency services, animal control and administration of local laws.

Health

Objective: To provide an operational framework for environmental and community health.

Activities: Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.

Education and Welfare

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

Activities: Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

Community Amenities

Objective: Provide services required by the community.

Activities: Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.

Recreation and Culture

Objective: To establish and manage infrastructure and resources to assist the social well being of the community.

Activities: Operation of community halls and pavilions, ovals, public swimming pool, libraries, art, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

Transport

Objective: To provide effective and efficient transport infrastructure and services to the community.

Activities: Construction and maintenance of streets, roads and bridges and lighting of streets.

Economic Services

Objective: To promote the Shire and improve its economic wellbeing.

Activities: The development of tourism and area promotion. Regulation of building control. Provision of standpipes.

Other Property and Services

Objective: To monitor and control the Council's overheads operating accounts.

Activities: Private works, Public works and plant overhead allocations.

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

	Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
<u>BY PROGRAM</u>			
Governance			
Land and Buildings	\$ (21,409)	\$ (13,605)	\$ (57,210)
Plant and Equipment	\$ (147,429)	\$ (140,567)	\$ (95,883)
Furniture and Equipment	\$ (55,395)	\$ (40,145)	\$ (54,822)
Law, Order and Public Safety			
Land and Buildings	\$ (43,000)	\$ (14,086)	\$ (74,310)
Plant and Equipment	\$ (1,020,303)	\$ (41,762)	\$ (980,100)
Furniture and Equipment	\$ (7,300)	\$ (4,780)	\$ (2,520)
Health			
Land and Buildings	\$ -	\$ -	\$ -
Plant and Equipment	\$ (45,853)	\$ (41,328)	\$ -
Furniture and Equipment	\$ -	\$ -	\$ -
Education and Welfare			
Land and Buildings	\$ -	\$ -	\$ -
Community Amenities			
Land and Buildings	\$ (118,172)	\$ (35,909)	\$ (59,487)
Plant and Equipment	\$ -	\$ (51,090)	\$ (40,955)
Furniture and Equipment	\$ (153,800)	\$ (122,470)	\$ (11,360)
Recreation and Culture			
Land and Buildings	\$ (176,213)	\$ (75,060)	\$ (181,200)
Plant and Equipment	\$ -	\$ -	\$ -
Furniture and Equipment	\$ (53,800)	\$ (35,628)	\$ (32,500)
Infrastructure - Parks and Ovals	\$ (4,285,667)	\$ (2,690,958)	\$ (4,852,448)
Transport			
Infrastructure - Roads	\$ (2,255,622)	\$ (1,833,331)	\$ (2,665,759)
Economic Services			
Land and Buildings	\$ (291,160)	\$ (230,669)	\$ (165,900)
Plant and Equipment	\$ -	\$ -	\$ (83,615)
Furniture and Equipment	\$ (93,500)	\$ (7,485)	\$ (92,369)
Other Property and Services			
Land and Buildings	\$ (46,000)	\$ (27,020)	\$ (50,000)
Plant and Equipment	\$ (1,117,630)	\$ (990,434)	\$ (876,402)
Furniture and Equipment	\$ (47,311)	\$ (39,647)	\$ (22,980)
	\$ (9,979,563)	\$ (6,435,973)	\$ (10,399,819)
<u>BY CLASS</u>			
Land and Buildings	\$ (695,954)	\$ (396,349)	\$ (588,107)
Plant and Equipment	\$ (2,331,215)	\$ (1,265,181)	\$ (2,076,955)
Furniture and Equipment	\$ (411,106)	\$ (250,155)	\$ (216,551)
Infrastructure - Roads	\$ (2,255,622)	\$ (1,833,331)	\$ (2,665,759)
Infrastructure - Parks and Ovals	\$ (4,285,667)	\$ (2,690,958)	\$ (4,852,448)
	\$ (9,979,563)	\$ (6,435,973)	\$ (10,399,819)

A detailed breakdown of acquisition on an individual asset basis can be found in the Detailed Capital Programs and Note 17 - Supplementary Plant.

Note 4. DISPOSALS OF ASSETS

Adopted Budget 2013/2014

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

<u>By Program</u>	Plant No.	Reg No.	Net Book Value 2013/2014 BUDGET	Sale Proceeds 2013/2014 BUDGET	Profit (Loss) 2013/2014 BUDGET
Governance					
Holden Caprice - Shire President	1093	PL 1	\$ 36,129	40,000	\$ 3,871
Mitsubishi Challenger - DCEO	1079	PL 10430	\$ 35,567	24,545	\$ (11,021)
Community Amenities					
Mitsubishi Triton - Planning Officer	1082	PL 449	\$ 23,010	\$ 11,818	\$ (11,192)
Economic Services					
Mazda BT50 - Building Maintenance Officer	1084	PL 531	\$ 23,875	\$ 11,818	\$ (12,056)
Mitsubishi Triton - Saleyards Manager	1071	PL 16	\$ 9,097	\$ 13,636	\$ 4,540
Public Works Overheads					
Mitsubishi Triton - Engineering Officer - Technical	1075	PL 734	\$ 10,891	\$ 16,364	\$ 5,473
Mazda BT50 - Principal Works Supervisor	1094	PL 777	\$ 38,623	\$ 24,545	\$ (14,077)
Plant Operating					
Mitsubishi Triton - Mechanic	1078	PL 437	\$ 11,200	\$ 14,545	\$ 3,345
Mitsubishi Triton - Works Supervisor - Parks & Gardens	1072	PL 242	\$ 6,826	\$ 11,818	\$ 4,992
Ford Falcon - Workshop Supervisor	1073	PL 526	\$ -	\$ 12,727	\$ 12,727
Bomag Roller	4502	PL 016	\$ -	\$ 33,000	\$ 33,000
Hino Truck	2506	PL 04	\$ 50,293	\$ 36,364	\$ (13,929)
CAT 12H Grader	1503	PL 0	\$ 34,580	\$ 120,000	\$ 85,420
TOTAL			\$ 280,089	\$ 371,182	\$ 91,093
By Class					
Furniture and Fittings			\$ -	\$ -	\$ -
Plant and Equipment			\$ 243,960	\$ 331,182	\$ 91,093
Land and Buildings			\$ -	\$ -	\$ -
TOTAL			\$ 243,960	\$ 331,182	\$ 91,093
Summary					
Profit on Asset Disposals					\$ 153,369
Loss on Asset Disposals					\$ (62,276)
					\$ 91,093

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2013/2014 Budget	2012/2013 Actual	2013/2014 Budget	2012/2013 Actual	2013/2014 Budget	2012/2013 Actual
Governance										
New Administration Centre (90)	5.82%	23/06/2025	\$2,079,373		\$ 117,342	\$ 110,800	\$1,962,031	\$2,079,373	\$ 114,524	\$ 118,414
Health										
Plantagenet Medical Centre (92)	0.00%	1/04/2019	\$ 140,000		\$ 140,000	\$ 20,000	\$ -	\$ 140,000	\$ -	\$ -
Health										
Plantagenet Village Homes (Self Supporting) (93)	3.83%	3/07/2022	\$1,200,000		\$ 103,147	\$ 50,180	\$1,096,853	\$1,200,000	\$ 42,041	\$ 22,413
Recreation and Culture										
Mount Barker Golf Club (Self Supporting) (91)	6.45%	16/06/2018	\$ 126,934		\$ 18,869	\$ 17,570	\$ 108,065	\$ 126,934	\$ 7,710	\$ 8,706
Sounness Park Recreation Development (94)	4.14%	14/03/2023	\$ 370,000		\$ 30,994	\$ -	\$ 339,006	\$ 370,000	\$ 14,119	\$ -
Sounness Park Recreation Development				\$ 600,000	\$ 27,348	\$ -	\$ 572,652	\$ -	\$ 11,448	\$ -
			\$3,916,307	\$ 600,000	\$ 437,700	\$ 198,550	\$4,078,607	\$3,916,307	\$ 189,843	\$ 149,533

All loan repayments will be financed by general purpose revenue, except the self supporting loans, which will be met by the respective clubs.

(b) New Debentures

The Council may take out the following new debenture from the WA Treasury Corporation in 2013/2014. This will depend on project contingency requirements:
WATC - \$600,000 - Sounness Park Recreation Development (10 years, Interest Rate to be determined)

(c) Unspent Debentures

The Council had the following unspent debentures as at 30 June 2013, which is budgeted to be transferred to Municipal Funds in 2013/2014.
- Great Southern Regional Cattle Saleyards - Loan No. 89 \$ 20,000

(d) Overdraft

The Council has a \$500,000 overdraft facility with the Bendigo Bank. The Council will continue its existing overdraft arrangement and it will be utilised if and when required. The Council has not utilised the facility in 2012/2013.

	Amended Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
Employee Entitlements Reserve			
Opening Balance 1 July	\$ 5,072	\$ 5,068	\$ 12,087
Transfers from Municipal Account	\$ 6,554	\$ 6,554	\$ 25,000
Interest Earned	\$ 343	\$ 465	\$ 1,600
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 11,969	\$ 12,087	\$ 38,687
Plant Replacement Reserve			
Opening Balance 1 July	\$ 383,578	\$ 404,492	\$ 209,677
Transfers from Municipal Account	\$ 400,000	\$ 400,000	\$ 400,000
Interest Earned	\$ 22,877	\$ 31,867	\$ 26,391
Transfers to Municipal Account	\$ (736,166)	\$ (626,682)	\$ (503,059)
Closing Balance 30 June	\$ 70,289	\$ 209,677	\$ 133,009
Drainage and Water Management Reserve			
Opening Balance 1 July	\$ 94,186	\$ 95,389	\$ 119,735
Transfers from Municipal Account	\$ 20,000	\$ 20,000	\$ -
Interest Earned	\$ 3,143	\$ 4,346	\$ 5,835
Transfers to Municipal Account	\$ -	\$ -	\$ (100,000)
Closing Balance 30 June	\$ 117,329	\$ 119,735	\$ 25,570
Land Rehabilitation Reserve			
Opening Balance 1 July	\$ -	\$ -	\$ -
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ -	\$ -	\$ -
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ -	\$ -	\$ -
Waste Management Reserve			
Opening Balance 1 July	\$ 248,126	\$ 251,157	\$ 260,356
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 6,612	\$ 9,199	\$ 12,688
Transfers to Municipal Account	\$ (67,727)	\$ -	\$ -
Closing Balance 30 June	\$ 187,011	\$ 260,356	\$ 273,044
Computer Software/Hardware Upgrade Reserve			
Opening Balance 1 July	\$ 42,707	\$ 27,205	\$ 38,627
Transfers from Municipal Account	\$ 10,000	\$ 10,000	\$ -
Interest Earned	\$ 1,454	\$ 1,423	\$ 1,882
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 54,161	\$ 38,627	\$ 40,510
Mount Barker Regional Saleyards Reserve			
Opening Balance 1 July	\$ 93,907	\$ 96,158	\$ 94,929
Transfers from Municipal Account	\$ 76,268	\$ 76,268	\$ 134,085
Interest Earned	\$ 4,915	\$ 6,773	\$ 10,048
Transfers to Municipal Account	\$ (133,500)	\$ (84,270)	\$ (183,387)
Closing Balance 30 June	\$ 41,590	\$ 94,929	\$ 55,674
Shire Development & Building Improvements Reserve			
Opening Balance 1 July	\$ 270,513	\$ 225,662	\$ 41,427
Transfers from Municipal Account	\$ -	\$ -	\$ 50,000
Interest Earned	\$ 7,208	\$ 8,265	\$ 4,041
Transfers to Municipal Account	\$ (238,000)	\$ (192,500)	\$ (45,000)
Closing Balance 30 June	\$ 39,721	\$ 41,427	\$ 50,468
Outstanding Land Resumptions Reserve			
Opening Balance 1 July	\$ 26,944	\$ 27,270	\$ 28,269
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 718	\$ 999	\$ 1,378
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 27,662	\$ 28,269	\$ 29,646

	Amended Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
Natural Disaster Reserve			
Opening Balance 1 July	\$ 109,694	\$ 111,585	\$ 157,377
Transfers from Municipal Account	\$ 40,000	\$ 40,000	\$ -
Interest Earned	\$ 4,189	\$ 5,792	\$ 7,669
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 153,883	\$ 157,377	\$ 165,046
Plantagenet Medical Centre Reserve			
Opening Balance 1 July	\$ 85,416	\$ 87,045	\$ 131,938
Transfers from Municipal Account	\$ 40,000	\$ 40,000	\$ 2,000
Interest Earned	\$ 3,542	\$ 4,893	\$ 6,510
Transfers to Municipal Account	\$ -	\$ -	\$ (140,000)
Closing Balance 30 June	\$ 128,958	\$ 131,938	\$ 448
Recycling Bin Reserve			
Opening Balance 1 July	\$ 47,616	\$ 48,952	\$ -
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ -	\$ 1,793	\$ -
Transfers to Municipal Account	\$ (47,616)	\$ (50,745)	\$ -
Closing Balance 30 June	\$ -	\$ -	\$ -
Spring Road Roadworks Reserve			
Opening Balance 1 July	\$ -	\$ -	\$ -
Transfers from Municipal Account	\$ -	\$ -	\$ 48,436
Interest Earned	\$ -	\$ -	\$ 1,958
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ -	\$ -	\$ 50,394
TOTAL RESERVES			
Opening Balance 1 July	\$ 1,407,759	\$ 1,379,982	\$ 1,094,423
Transfers from Municipal Account	\$ 592,822	\$ 592,822	\$ 659,521
Interest Earned	\$ 55,001	\$ 75,815	\$ 80,000
Transfers to Municipal Account	\$ (1,223,009)	\$ (954,197)	\$ (971,446)
Closing Balance 30 June	\$ 832,573	\$ 1,094,423	\$ 862,497

Reserve Description	Opening Balance	Interest Earned	Transfer from Reserve	Transfer to Reserve	Closing Balance
	1 July 2013				30 June 2014
Employee Reserve	\$ 12,087	\$ 1,600	\$ -	\$ 25,000	\$ 38,687
Plant Replacement Reserve	\$ 209,677	\$ 26,391	\$ (503,059)	\$ 400,000	\$ 133,009
Drainage and Water Management Reserve	\$ 119,735	\$ 5,835	\$ (100,000)	\$ -	\$ 25,570
Land Rehabilitation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Management Reserve	\$ 260,356	\$ 12,688	\$ -	\$ -	\$ 273,044
Computer Software/Hardware Upgrade Reserve	\$ 38,627	\$ 1,882	\$ -	\$ -	\$ 40,510
Mount Barker Regional Saleyards Reserve	\$ 94,929	\$ 10,048	\$ (183,387)	\$ 134,085	\$ 55,674
Shire Development and Building Improvements Reserve	\$ 41,427	\$ 4,041	\$ (45,000)	\$ 50,000	\$ 50,468
Outstanding Land Resumptions Reserve	\$ 28,269	\$ 1,378	\$ -	\$ -	\$ 29,646
Natural Disaster Reserve	\$ 157,377	\$ 7,669	\$ -	\$ -	\$ 165,046
Plantagenet Medical Centre Reserve	\$ 131,938	\$ 6,510	\$ (140,000)	\$ 2,000	\$ 448
Recycling Bin Reserve (Cancelled from 2013/2014)	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Road Roadworks Reserve	\$ -	\$ 1,958	\$ -	\$ 48,436	\$ 50,394
Totals	\$ 1,094,423	\$ 80,000	\$ (971,446)	\$ 659,521	\$ 862,497

Notes:

The above reserve accounts are supported by separate bank accounts and / or term deposits.

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

Employee Entitlements Reserve

To fund sick, annual and long service leave entitlements for former staff called upon by other local governments and unplanned payments of annual leave and long service leave liabilities

Plant Replacement Reserve

To fund the purchase of works vehicles, plant and machinery

Drainage and Water Management Reserve

To fund the planning and construction of drainage and water management projects

Land Rehabilitation Reserve

For the rehabilitation of the old saleyards site on Woogenellup Road

Waste Management Reserve

For the funding of waste management infrastructure and major items of associated plant / equipment

Computer Software/Hardware Upgrade Reserve

For the upgrade of business system software and hardware with latest versions and additional functionality

Mount Barker Regional Saleyards Reserve

To require the Saleyards to operate in a self sufficient manner by funding capital works and retaining operating surpluses and/or funding operating deficits (excluding non-cash items)

Shire Development and Building Improvements Reserve

For planned major projects and developments and planned major building renewal, improvements and refurbishments as decided by the Council

Outstanding Land Resumptions Reserve

For old / outstanding obligations for land resumptions associated with road realignments and the like

Natural Disaster Reserve

For the Council's proportion of natural disaster events in the Shire of Plantagenet

Plantagenet Medical Centre Reserve

For the renewal, refurbishments and improvements to the Plantagenet Medical Centre and return part of interest free loan principal to Plantagenet Community Financial Services (Bendigo Community Bank)

Recycling Bin Reserve

For the purchase of recycling bins to enable such a service to be implemented (Cancelled from 2013/2014)

Spring Road Roadworks Reserve

For the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition

All of the above reserve accounts will generally be supported by money held in financial institutions. The Council reserves the right to transfer cash between the period of 30 April 2013 and 31 August 2013 from the reserve accounts listed above to fund any short term operational cashflow requirements to reduce the requirement/use of an overdraft facility. The reserve balances will be restored by operating revenue.

Note 7. NET CURRENT ASSETS

Adopted Budget 2013/2014

		Actual (est.) 30 June 2013	Budget 30 June 2014
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15a	\$ 1,364,008	\$ 242,105
Cash - Restricted Reserves	15a	\$ 1,094,423	\$ 862,497
Cash - Restricted Municipal		\$ 690,588	\$ -
Receivables		\$ 641,078	\$ 214,312
Inventories		\$ 54,674	\$ 65,258
		\$ 3,844,771	\$ 1,384,172
LESS: CURRENT LIABILITIES			
Payables and Provisions		\$ (1,252,237)	\$ (521,675)
NET CURRENT ASSET POSITION		\$ 2,592,534	\$ 862,497
Less: Cash - Restricted Reserves	15a	\$ (1,094,423)	\$ (862,497)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		\$ 1,498,112	\$ -

The estimated surplus/(deficiency) c/fwd in the 30 June 2013 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 30 June 2014 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

Note 7a. RESTRICTED FUNDS

Adopted Budget 2013/2014

	Actual B/Fwd 1 July 2012	Est Actual 30 June 2013
Unspent Loan Funds		
Loan No. 89 - Saleyards	\$ 20,000	\$ 20,000
	\$ 20,000	\$ 20,000
Unspent Grants		
Royalties For Regions - CLGF - Forward Capital Works Plan	\$ 11,843	\$ -
Department of Local Government - Asset Management Capacity Building	\$ 31,868	\$ -
Department of Local Government - Long Term Financial Plan	\$ 18,300	\$ 6,664
Department of Local Government - Strategic Community Plan	\$ 3,431	\$ -
Wescress - Roadworks - Spring Road	\$ 48,436	\$ -
WALGA - Road Safety Grant	\$ 8,100	\$ 2,980
Dept of Sport and Recreation - Kids Sport Program	\$ 17,210	\$ -
Department of Conservation and Environment - Mt Barker Wetlands Project	\$ 37,793	\$ 37,793
Community and Crime Prevention - CCTV	\$ 24,300	\$ -
CLGF (R for R) - Sounness Park (2010/2011 Allocation)	\$ -	\$ 297,904
CLGF (R for R) - Sounness Park (2011/2012 Allocation)	\$ -	\$ 216,072
FRRR - Wetland Restore	\$ -	\$ 5,000
State NRM Office - Wetlands Project	\$ -	\$ 25,000
Dept of Sport and Recreation - Kids Sport Program	\$ -	\$ 28,237
Department of Local Government - Cat Pound Construction	\$ -	\$ 28,403
Department of Local Government - Cat Act Implementation	\$ -	\$ 2,535
	\$ 201,281	\$ 650,588
Total Restricted Funds	\$ 221,281	\$ 670,588

These funds are referred to as restricted, but are not subject to an external requirement to restrict them. All of the 30 June 2013 funds are therefore included in the 2013/2014 surplus/deficit carried forward.

	Cents in the \$	Rateable Value	No. of Assess.	Est. Actual 30 June 2013	Budget 2013/2014
General Rates					
Rural	0.68932	\$ 531,865,000	1337	\$ 3,527,429	\$ 3,666,249
Rural Townsite	11.41780	\$ 1,493,642	180	\$ 160,355	\$ 170,541
Mount Barker Townsite	11.41780	\$ 8,117,720	766	\$ 880,605	\$ 926,865
Strata Title	11.41780	\$ 55,744	6	\$ 6,088	\$ 6,365
Rural GRV	11.41780	\$ 1,319,948	49	\$ 144,166	\$ 150,709
		\$ 542,852,054	2,338	\$ 4,718,644	\$ 4,920,729
Minimum Rates					
Rural	\$ 770.00	\$ 27,265,300	305	\$ 183,960	\$ 234,850
Rural Townsites	\$ 770.00	\$ 917,437	351	\$ 258,420	\$ 270,270
Mount Barker Townsite	\$ 770.00	\$ 1,284,736	264	\$ 194,910	\$ 203,280
Strata Title	\$ 770.00	\$ 172,600	86	\$ 62,780	\$ 66,220
Rural GRV	\$ 770.00	\$ 140,158	25	\$ 18,250	\$ 19,250
Mining	\$ 770.00	\$ 129,114	15	\$ 12,410	\$ 11,550
		\$ 29,909,345	1046	\$ 730,730	\$ 805,420
		\$ 572,761,399	3,384	\$ 5,449,374	\$ 5,726,149
Rate Exemptions					
		\$ 15,160	318	\$ -	\$ -
Non Rateable Properties					
		\$ 1,051,586	647	\$ -	\$ -
		\$ 573,828,145	4,349	\$ 5,449,374	\$ 5,726,149
Interim Rates					
GRV				\$ 1,952	\$ 5,000
UV				\$ 11,673	\$ 5,000
				\$ 13,625	\$ 10,000
Total Rates Revenue					
				\$ 5,462,999	\$ 5,736,149
Other					
Instalments Admin Fees				\$ 16,492	\$ 17,000
Instalment Interest Charges				\$ 16,463	\$ 17,000
Penalty Interest				\$ 29,996	\$ 30,000
				\$ 62,951	\$ 64,000
Total Rates and Charges Revenue					
				\$ 5,525,950	\$ 5,800,149
Rubbish Collection Charges					
Receptacle Charge - Waste Avoidance and Resource Recovery Act 2007					
	\$ 180.00	Domestic	1241	\$ 244,140	\$ 223,380
	\$ 180.00	Non Domestic	255		\$ 45,900
					\$ 269,280

All land except exempt land in the Shire of Plantagenet is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV). No rate discounts are offered.

The general rates detailed above for the 2013/14 financial year have been determined by the 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 the Council on the basis that all ratepayers must make a reasonable contribution to the cost of Shire services and facilities.

The Council will not charge any specified area rates or service charges.

RATES SUPPORTING INFORMATION

The following procedures have been adopted by the Council for the direction of staff in regard to rates administration and collection:

RATES INSTALMENT OPTIONS

All rates and charges are due and payable 35 days from the date of issue of the original rates notice, unless an election to pay by instalments is made. Ratepayers can choose between a two or four instalment plan. Any arrears from previous financial years are included in the first instalment and must be paid in full to be accepted into an instalment plan.

When payment is elected to be made by instalments, the first rates instalment is due and payable 35 days from the date of issue of the original notice. It is anticipated that due dates for 2013/2014 will be as follows:

TWO INSTALMENT OPTION

Original Rates Notice Issued	17 July 2013
First Instalment Due	21 August 2013
Second Instalment Due	8 January 2014

FOUR INSTALMENT OPTION

Original Rates Notice Issued	17 July 2013
First Instalment Due	21 August 2013
Second Instalment Due	23 October 2013
Third Instalment Due	8 January 2014
Fourth Instalment Due	12 March 2014

An administration fee of \$7.50 per instalment reminder notice (ie: second, third and fourth instalment) is payable when electing to pay by instalments to cover administration expenses and it is estimated that \$17,000 will be raised via this charge in the 2013/2014 year. The instalment interest component charge under Section 6.45 (3) of the Local Government Act 1995 is set at 5.5% and it is estimated that \$17,000 will be raised via the instalment interest component in 2013/2014. A Special Payment Arrangement Administration Fee of \$25.00 will apply (Excluding pensioners)

11% per annum simple interest is charged on all outstanding rates (including rubbish collection charges, ESL and legal expenses) that remain unpaid after the due date of the notice or respective instalment reminder.

DISCOUNT

No discount will be offered for the timely payment of rate accounts in the 2013/2014 financial year.

INCENTIVE SCHEME

As an incentive to pay the total rate account in full on or before the due date, three separate prizes will be offered.

- First Prize will be a \$500 savings account with the Mount Barker Bendigo Community Bank.
- Second Prize will be overnight accommodation with breakfast at Novotel Perth Langley Hotel.
- Third Prize will be a selection of a dozen mixed wines from the Mount Barker Wine Producers' Association.

LATE PAYMENT PENALTY INTEREST

Simple interest (charged daily) will be charged on all outstanding property rates which remain unpaid after 35 days from the date of issue of the rates notice and will continue to accrue until the day before payment is made. The rate of interest for the 2013/2014 financial will be 11% and it is estimated that \$30,000 will be raised from the imposition of penalty interest. Pensioners are excluded from this penalty interest charge. Late payment penalty interest also applies to outstanding Rubbish Collection Charges, ESL and legal expenses.

SERVICE CHARGES

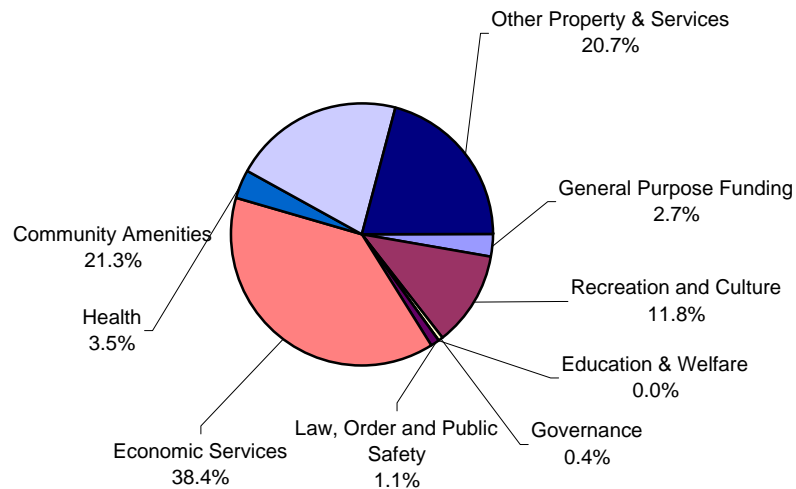
The Shire of Plantagenet does not raise any service charges in accordance with Local Government (Financial Management) Regulation 54.

PAYMENT METHODS

Payment can be made at Council Offices during normal working hours (9.00am to 4.15pm) Monday to Friday, by mailing a cheque or money order to the Council or by BPAY. Payments via credit card are limited to a maximum of \$10,000 per assessment. Payment can also be made over the internet by BPoint (www.plantagenet.wa.gov.au) or over the telephone by phoning 1300 276 468.

	Budget 30 June 2013	Est. Actual 30 June 2013	Budget 30 June 2014
General Purpose Funding	\$ 51,680	\$ 49,300	\$ 54,550
Governance	\$ 7,403	\$ 4,395	\$ 7,278
Law, Order and Public Safety	\$ 9,700	\$ 32,720	\$ 22,000
Health	\$ 65,600	\$ 69,118	\$ 70,450
Education and Welfare	\$ -	\$ 330	\$ 330
Community Amenities	\$ 344,350	\$ 417,076	\$ 424,680
Recreation and Culture	\$ 205,505	\$ 224,194	\$ 235,155
Economic Services	\$ 751,450	\$ 803,680	\$ 764,300
Other Property and Services	\$ 238,760	\$ 421,535	\$ 412,260
	\$ 1,674,448	\$ 2,022,348	\$ 1,991,003

Breakup of Fees and Charges Revenue 2013/2014



Each Elected Member Is Entitled To Claim The Following Fees, Expenses & Allowances In Accordance with Section 5.98, 5.99 & 5.99A Of The Local Government Act (LGA) 1995.

SITTING FEES

Paid For Attendance At Council & Committee Meetings			
Annual Attendance Fee - Section 5.99 LGA, Reg 34(2)(b)	Shire President	\$	14,000
Annual Attendance Fee - Section 5.99 LGA, Reg 34(1)(b)	Councillor	\$	7,500

MILEAGE REIMBURSEMENT

Reimbursement Paid Based On Distance Travelled To Perform Council Duties In Accordance With Council Policy CE/CS/1 - Section 5.98 LGA

SHIRE PRESIDENT'S ALLOWANCE

Paid to the Shire President in recognition of the additional costs associated with this position.			
Per Annum - Section 5.98(5) LGA 1995		\$	6,100

DEPUTY SHIRE PRESIDENT'S ALLOWANCE

Paid to the Deputy Shire President in recognition of the additional costs associated with this position.			
Per Annum - Section 5.98A LGA 1995, Reg 33A		\$	1,525

TELECOMMUNICATIONS ALLOWANCE

Reimbursement of Service & Equipment Charges for the provision of a telephone and facsimile at each Councillor's Residence - Section 5.99A LGA 1995			
		\$	1,000

CHILD CARE

Reimbursement up to a maximum of \$10 per hour whilst attending meetings - Section 5.98 LGA 1995

ANNUAL EXPENSE SUMMARY

	Budget 30 June 2013	Est. Actual 30 June 2013	Budget 30 June 2014
Sitting Fees - Council Meetings	\$ (70,000)	\$ (70,000)	\$ (74,000)
President's Allowance	\$ (5,950)	\$ (5,950)	\$ (6,100)
Deputy President's Allowance	\$ (1,488)	\$ (1,488)	\$ (1,525)
Telecommunications & Incidentals	\$ (12,500)	\$ (11,363)	\$ (12,500)
Travelling Expenses	\$ (5,000)	\$ (1,505)	\$ (3,000)
TOTAL	\$ (94,938)	\$ (90,306)	\$ (97,125)

(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:

	Note	Budget 30 June 2013	Actual (est.) 30 June 2013	Budget 30 June 2014
Cash - Unrestricted		\$ 215,360	\$ 1,364,008	\$ 242,105
Cash - Restricted Reserves	6	\$ 824,738	\$ 1,094,423	\$ 862,497
Cash - Restricted Other	7a	\$ -	\$ 670,588	\$ -
		<u>\$ 1,040,098</u>	<u>\$ 3,129,019</u>	<u>\$ 1,104,602</u>

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

Employee Reserve	\$ 11,969	\$ 12,087	\$ 38,687
Plant Replacement Reserve	\$ 62,455	\$ 209,677	\$ 133,009
Drainage and Water Management Reserve	\$ 117,329	\$ 119,735	\$ 25,570
Land Rehabilitation Reserve	\$ -	\$ -	\$ -
Waste Management Reserve	\$ 187,010	\$ 260,356	\$ 273,044
Computer Software/Hardware Upgrade Reserve	\$ 54,162	\$ 38,627	\$ 40,510
Mount Barker Regional Saleyards Reserve	\$ 41,591	\$ 94,929	\$ 55,674
Shire Development and Building Improvements Reserve	\$ 39,721	\$ 41,427	\$ 50,468
Outstanding Land Resumptions Reserve	\$ 27,662	\$ 28,269	\$ 29,646
Natural Disaster Reserve	\$ 153,882	\$ 157,377	\$ 165,046
Plantagenet Medical Centre Reserve	\$ 128,957	\$ 131,938	\$ 448
Recycling Bin Reserve (To be Cancelled)	\$ -	\$ -	\$ -
Spring Road Roadworks Reserve	\$ -	\$ -	\$ 50,394
Unspent Grants	\$ -	\$ 670,588	\$ -

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

Net Result	\$ 2,053,783	\$ 1,243,343	\$ 4,018,985
Depreciation	\$ 4,113,540	\$ 3,833,834	\$ 4,007,022
Amortisation	\$ 85,269	\$ 76,317	\$ 79,370
(Profit) / Loss on Sale of Assets	\$ 28,044	\$ 7,307	\$ (91,093)
(Increase)/Decrease in Receivables	\$ (144,956)	\$ (189,236)	\$ 35,463
(Increase)/Decrease in Inventories	\$ 1,550	\$ (5,470)	\$ 1,550
Increase/(Decrease) in Payables	\$ 165,452	\$ 746,906	\$ (331,393)
Increase/(Decrease) in Employee Provisions	\$ -	\$ -	\$ -
Grants/Contributions for the Development of Assets	\$ (4,743,249)	\$ (2,909,484)	\$ (6,451,786)
Non Current Assets Recognised due to change in legislative requirements	\$ -	\$ -	\$ -
Net Cash from Operating Activities	<u>\$ 1,559,433</u>	<u>\$ 2,803,516</u>	<u>\$ 1,268,117</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	\$ 500,000	\$ 500,000	\$ 500,000
Bank Overdraft at Balance Date	\$ -	\$ -	\$ -
Credit Card limit	\$ 10,000	\$ 10,000	\$ 10,000
Credit Card Balance at Balance Date	\$ -	\$ -	\$ -
Total Amount of Credit Unused	<u>\$ 510,000</u>	<u>\$ 510,000</u>	<u>\$ 510,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>\$ 4,457,429</u>	<u>\$ 3,916,307</u>	<u>\$ 4,078,607</u>
Unused Loan Facilities at Balance Date	\$ 20,000	\$ 20,000	\$ -

Note 13. TRUST FUNDS

Adopted Budget 2013/2014

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

	Est. Actual 30 June 2013	Budget 30 June 2014
Feral Pig Eradication Committee	\$ 128,206	\$ 128,206
Middleward BFB Funds	\$ -	\$ -
Contribution - Public Open Space	\$ 167,992	\$ 167,992
Contribution - Roadworks	\$ 8,631	\$ 8,631
Bonds - Planning Advertising	\$ 6,406	\$ 6,406
Bonds - Relocatable Dwelling	\$ 47,500	\$ 47,500
Bonds - Extractive Industries	\$ 10,000	\$ 10,000
Bonds - Road Construction Guarantee	\$ 206,897	\$ 206,897
Bonds - Tree / Garden / Planting	\$ 5,916	\$ 5,916
Bonds - Subdivisional	\$ 4,000	\$ 4,000
Bonds - Parking	\$ 3,000	\$ 3,000
Bonds - Footpath	\$ 13,835	\$ 13,835
Bonds - Other	\$ 3,955	\$ 3,955
Bonds - Councillor Nomination	\$ -	\$ -
Total	\$ 606,338	\$ 606,338

These funds do not belong to the Council and are held in a separate bank account.

Note 14. MAJOR LAND TRANSACTIONS

The Council has no major land transactions planned for 2013/2014

GREAT SOUTHERN REGIONAL CATTLE SALEYARDS

As required under Financial Management Regulation 27 (l) (i) & (j), the Shire of Plantagenet is to disclose any major trading undertakings. The Council has for a number of years had a 50% share in The Great Southern Regional Saleyards. At a special meeting of the Council on 31 January 2005, the Council resolved to purchase the City of Albany's 50% share, effective 31 March 2005. The Great Southern Regional Saleyards is now 100% owned and operated by the Shire of Plantagenet.

The saleyards enterprise is being undertaken on a self sustaining basis, with no impact on rates. It is now the Council's practice to transfer any surplus funds from this trading undertaking into a reserve account to fund capital projects and deficits. Non cash items are excluded from reserve transfers.

	Budget 30 June 2013	Est. Actual 30 June 2013	Budget 30 June 2014
Operating Expenditure			
Employee Costs - Conferences & Training	\$ (4,000)	\$ (333)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (190,550)	\$ (210,273)	\$ (210,000)
Employee Costs - Superannuation	\$ (16,035)	\$ (19,511)	\$ (20,291)
Employee Costs - Travel & Accommodation	\$ (1,000)	\$ (932)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (2,000)	\$ (1,448)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (500)	\$ (794)	\$ (700)
Employee Costs - Workers Compensation Insurance	\$ (5,500)	\$ (4,511)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (9,106)	\$ (10,000)
Office Expenses - Other Operating Costs	\$ (1,000)	\$ (306)	\$ (1,000)
Office Expenses - Telephone	\$ (3,000)	\$ (3,812)	\$ (4,000)
Other Expenses - Environmental Services	\$ (8,000)	\$ (10,838)	\$ (15,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ (2,800)	\$ (5,000)
Other Expenses - Insurances	\$ (32,000)	\$ (35,436)	\$ (36,000)
Other Expenses - Licence Fees	\$ (2,500)	\$ (4,333)	\$ (5,000)
Other Expenses - NSQA Expenses	\$ (5,000)	\$ -	\$ -
Other Expenses - Other Operating Costs	\$ (12,000)	\$ (12,281)	\$ (15,000)
Other Expenses - Promotional Material & Public Relations	\$ (19,000)	\$ (13,928)	\$ (18,000)
Other Expenses - Tools & Sundry	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Water Monitoring	\$ (8,000)	\$ (10,064)	\$ (10,000)
Other Expenses - Sludge Removal	\$ (25,000)	\$ -	\$ (40,000)
Vehicle Running Costs - Motor Vehicle Allocations	\$ (10,000)	\$ (5,163)	\$ (10,000)
Building & Grounds (PC) - Building Maintenance	\$ (5,000)	\$ (4,734)	\$ (7,500)
Building & Grounds (PC) - Building Operating	\$ (20,000)	\$ (30,412)	\$ (25,000)
Building & Grounds (PC) - Grounds Maintenance	\$ (50,000)	\$ (55,087)	\$ (55,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (2,389)	\$ (1,627)	\$ (1,692)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (92,545)	\$ (87,287)	\$ (90,778)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (6,531)	\$ (12,523)	\$ (13,023)
Non Cash Expenses - Loss on Sale of Assets	\$ -	\$ -	\$ -
Admin Services Allocation	\$ (66,263)	\$ (67,324)	\$ (72,294)
Total Operating Expenditure	\$ (603,813)	\$ (604,862)	\$ (678,779)
Operating Income			
Contributions - Agent Contributions	\$ 63,525	\$ 63,067	\$ 60,000
Other Income - Avdata Income	\$ 15,000	\$ 20,142	\$ 17,000
Other Income - Entry Fees	\$ 12,800	\$ 12,800	\$ 12,800
Other Income - Hay Feeding	\$ 8,000	\$ 6,817	\$ 8,000
Other Income - NLIS Tagging	\$ 10,000	\$ 11,179	\$ 9,000
Other Income - Other Operating Income	\$ 8,000	\$ 7,408	\$ 10,000
Other Income - Sale of Manure	\$ 5,000	\$ 9,120	\$ 7,500
Other Income - Saleyard Weigh & Pen Fees	\$ 490,000	\$ 493,184	\$ 471,500
Other Income - Shippers/Private Weigh	\$ 17,000	\$ 10,762	\$ 12,000
Other Income - Stock Removal	\$ 5,000	\$ 3,032	\$ 3,000
Non Cash Revenue - Profit on Sale of Assets	\$ -	\$ -	\$ 4,540
Total Operating Income	\$ 634,325	\$ 637,511	\$ 615,340
Net Operating Profit / (loss)	\$ 30,512	\$ 32,649	\$ (63,439)
Cash Position (Net Transfer of operating surplus / deficit to Reserve)	\$ 198,240	\$ 201,409	\$ 114,348

Ledger Account	Assistance to	Details	Budget 30 June 2013	Budget 30 June 2014
General Purpose Funding				
20009.0255	Plantagenet Village Homes	Property Rates (Excl rubbish and ESL)	\$ 2,900	\$ -
20009.0255	Plantagenet Historical Society	Property Rates (Excl rubbish and ESL)	\$ 250	\$ -
20009.0255	Plantagenet Players Inc.	Property Rates (Excl rubbish and ESL)	\$ 1,090	\$ 900
			\$ 4,240	\$ 900
Education & Welfare				
<u>Other Education</u>				
20134.0255	Mount Barker Community College	Development of a community service program	\$ 4,700	\$ -
20134.0255	Mount Barker Community College	Use of Shire equipment to maintain oval after hours	\$ 1,000	\$ -
20134.0255	Kendenu Community Grounds Committee	Various items in and around Playgroup Building	\$ -	\$ 500
20134.0255	Kendenu Playgroup	Art supplies	\$ -	\$ 500
20134.0255	Kendenu Primary School	Provision of sand for soft fall	\$ -	\$ 300
20134.0255	Mount Barker Community College	Assistance with road closure costs	\$ -	\$ 800
20134.0255	YMCA Perth	Contribution towards Smart Start	\$ -	\$ 3,900
			\$ 5,700	\$ 6,000
<u>Aged & Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Motion sensor security lights in Lions Venture Village	\$ 6,825	\$ 1,182
20150.0255	RSL Mount Barker	Contribution towards operations	\$ 1,000	\$ 1,000
			\$ 7,825	\$ 2,182
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 4,000	\$ 4,000
20813.0255	Red Cross	26 token tip pass	\$ 70	\$ -
20813.0255	St John Ambulance	Contribution towards driveway upgrade	\$ 4,500	\$ -
			\$ 8,570	\$ 4,000
Recreation & Culture				
<u>Sporting Clubs</u>				
20208.0255	Mount Barker Swimming Club	Donation of Family Pool Season Ticket	\$ -	\$ 200
51491.0252	Kendenu Country Club	Contribution towards joining ablution block to main building	\$ 3,000	\$ -
51492.0252	Mount Barker Speedway Club	Contribution towards upgrade of central area	\$ 2,000	\$ -
51543.0252	Mount Barker Speedway Club	Contribution towards upgrade of power supply	\$ -	\$ 2,500
20208.0255	Narrakup Cricket Club	Contribution towards hard wicket replacement	\$ 1,500	\$ -
			\$ 6,500	\$ 2,700
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to Operations	\$ 9,300	\$ 10,000
20221.0255	Plantagenet Arts Council	\$1,000 Art Prize & \$1000 Plantagenet District Hall hire	\$ 2,000	\$ -
20221.0255	Rotary Club of Mount Barker	Contribution to Australia Day Breakfast and Hall Hire	\$ 1,227	\$ 1,200
20221.0255	Mt Barker Wildflower Photo Cttee	District Hall hire costs - 12 days	\$ 600	\$ -
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 1,000	\$ 836
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 500	\$ 800
20221.0255	Mount Barker Toy Library	Contribution towards advertising and promotions	\$ 500	\$ 500
20221.0255	CWA of WA - Rocky Gully	Purchase of paint for CWA Hall	\$ 500	\$ 727
20221.0255	Mount Barker Community Fair	Assistance with band and traffic control	\$ 500	\$ 1,800
20221.0255	Speedsters Club	Contribution to Hall Hire	\$ 1,227	\$ 1,200
20221.0255	RSL Mount Barker	Plaques for 'We will remember Them' Park	\$ -	\$ 5,000
			\$ 15,127	\$ 22,064
Economic Services				
<u>Rural Services</u>				
21305.0255	Feral Pig Committee	Contribution to operations	\$ 2,500	\$ 2,500
			\$ 2,500	\$ 2,500
<u>Tourism & Area Promotion</u>				
21311.0370	Qantas Wine Show of WA	Sponsorship (\$1,000) and Recreation Centre hire (\$4,000)	\$ 1,000	\$ 5,000
21311.0370	Mount Barker Wine Producers Ass'n	Grapes & Gallops sponsorship and banners	\$ -	\$ 6,500
21311.0370	Great Southern District Display	Contribution towards Royal Show exhibition	\$ -	\$ 450
21311.0370	Mount Barker Tourist Bureau	Funding of Mount Barker Visitor Guide	\$ 10,000	\$ -
21311.0370	Great Southern Tourism Events	2014 Taste Great Southern	\$ -	\$ 2,500
21311.0370	Mount Barker Golf Club	Southern Districts Golf Ass'n Sand Green Championships	\$ -	\$ 1,000
21311.0370	Porongurup Promotions Ass'n	Assistance with traffic control	\$ -	\$ 1,000
			\$ 11,000	\$ 16,450
GRAND TOTAL			\$ 61,462	\$ 56,796

	Item	Reg No.	Price	Trade	Net
PASSENGER VEHICLES					
Governance					
	1093	PL 1	\$ (42,320)	\$ 40,000	\$ (2,320)
	1079	PL 10430	\$ (53,563)	\$ 24,545	\$ (29,017)
Community Amenities					
	1082	PL 449	\$ (40,955)	\$ 11,818	\$ (29,137)
Economic Services					
	1084	PL 531	\$ (40,091)	\$ 11,818	\$ (28,273)
	1071	PL 16	\$ (36,524)	\$ 13,636	\$ (22,887)
Public Works Overheads					
	1075	PL 734	\$ (42,541)	\$ 16,364	\$ (26,177)
	1094	PL 777	\$ (48,933)	\$ 24,545	\$ (24,387)
Plant Operating					
	1078	PL 437	\$ (35,311)	\$ 14,545	\$ (20,765)
	1072	PL 242	\$ (30,456)	\$ 11,818	\$ (18,638)
	1073	PL 526	\$ (26,738)	\$ 12,727	\$ (14,011)
			\$ (397,432)	\$ 181,818	\$ (215,614)
HEAVY PLANT					
	4502	PL 016	\$ (155,000)	\$ 33,000	\$ (122,000)
	2506	PL 04	\$ (116,364)	\$ 36,364	\$ (80,000)
	1503	PL 0	\$ (350,909)	\$ 120,000	\$ (230,909)
			\$ (622,273)	\$ 189,364	\$ (432,909)
MINOR PLANT					
			\$ (32,000)	\$ -	\$ (32,000)
			\$ (20,000)	\$ -	\$ (20,000)
			\$ (9,000)	\$ -	\$ (9,000)
			\$ (5,000)	\$ -	\$ (5,000)
			\$ (2,000)	\$ -	\$ (2,000)
			\$ (2,150)	\$ -	\$ (2,150)
			\$ (70,150)	\$ -	\$ (70,150)
TOTAL EXPENDITURE					
			\$ (397,432)	\$ 181,818	\$ (215,614)
			\$ (622,273)	\$ 189,364	\$ (432,909)
			\$ (70,150)	\$ -	\$ (70,150)
			\$ (1,089,855)	\$ 371,182	\$ (718,673)

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	CARRIED FORWARD	COUNCIL	TOTAL BUDGET	COMMENTS
Regional Roads Group	51544.0250	Settlement Road	Narrikup	SLK 0.0 to 4.70	Reseal			94,000			47,000	141,000	
	51545.0250	Woogenellup Road	Woogenellup	SLK 6.30 to 21.61	Second Coat Seal			286,000			143,000	429,000	
	51546.0250	Beverley Road	Kendenup	SLK 2.18 to 4.36	Widen and reseal with drainage improvements			194,833			97,417	292,250	
	TOTAL REGIONAL ROADS GROUP						0	0	574,833	0	0	287,417	862,250
Blackspot	51503.0250	Mitchell Street	Mount Barker	St Werburghs Road Intersection	Realign intersection to straight 'T'		17,229			8,615		25,844	Carried forward from 2012/13
	51547.0250	St Werburghs Road	Mount Barker	Hay River Road Intersection	Improve Intersection		62,867				31,433	94,300	
	TOTAL BLACKSPOT						0	80,096	0	0	8,615	31,433	120,144
Commodity Route Funding	51548.0250	Mallawillup Road	Kendenup	SLK 16.07 to 21.95	Gravel sheeting and drainage improvements				53,880		26,940	80,820	
	51549.0250	Yellanup Road	Narrikup	SLK 9.56 to 13.03	Widen and reseal				252,754		126,377	379,131	
	51550.0250	Lake Matilda Road	Kendenup	SLK 0.21 to 3.60	Gravel sheeting and drainage improvements				70,440		35,220	105,660	
	TOTAL COMMODITY ROUTE FUNDING						0	0	0	377,074	0	188,537	565,611
Roads to Recovery	51551.0250	Simmons Street	Kendenup	Entire length	Upgrade, improve drainage and seal	83,000						83,000	
	51552.0250	Healy Road	Narrikup	SLK 0.00 to 5.92	Resheet gravel and widen formation	65,000						65,000	
	51553.0250	Jackson Road	Narrikup	SLK 0.00 to 3.10	Widen and reseal	59,000						59,000	
	51554.0250	Woodlands Road	Porongurup	SLK 5.38 to 5.70	2nd Coat Reseal	95,000						95,000	
	51555.0250	Sturdee Road	Mount Barker	SLK 0.00 to 6.50	Reseal	106,461						106,461	
	TOTAL ROADS TO RECOVERY						408,461	0	0	0	0	0	408,461
Own Resources	51202.0250	Pre-Const Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51203.0250	Mount Barker Footpaths	Mount Barker	Various Locations	Improvements & Extensions						70,000	70,000	
	51202.0250	Mount Barker Drainage	Mount Barker	Various Locations	Improvements & Extensions						100,000	100,000	
	51276.0250	Renewal	Various	Various Locations	Various Renewal Works						100,000	100,000	
	51517.0250	Seymour Road	Denbarker	SLK 0.00 to 4.96	Resheet gravel and widen formation					22,787		22,787	Carried forward from 2012/13
	51521.0250	Hay River Road	Mount Barker	SLK 0.03 to 8.48	Resheet gravel and widen formation					20,685		20,685	Carried forward from 2012/13
	51525.0250	Spencer Road	Narrikup	Intersection with Albany Hwy	Rectify drainage					25,596		25,596	Carried forward from 2012/13
	51556.0250	Third Avenue	Kendenup	SLK 0.00 to 0.99	Seal						8,725	8,725	
	51557.0250	Osborne Road	Mount Barker	SLK 0.00 to 1.05	Reseal and streetscape improvemnets						140,000	140,000	
	51558.0250	Mitchell Street	Narrikup	SLK 0.00 to 2.49	Reseal						70,000	70,000	
	51559.0250	Marlin Street	Mount Barker	Entire Length	Kerbing and Drainage Improvements						99,000	99,000	
	51560.0250	Lowood Road	Mount Barker	N/A	Replace Paving with Hotmix at Rundabout						22,500	22,500	
	TOTAL COUNCIL FUNDED						0	0	0	0	69,068	640,225	709,293
Total Capital Projects 2013/2014						408,461	80,096	574,833	377,074	77,683	1,147,612	2,665,759	
Road Maintenance	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban & Rural						1,235,000	1,235,000	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy						156,000	156,000	
	20225.0391	All Shire Roads	Edge Patching	All Sealed & Unsealed Formed Roads	Edge Patching						31,200	31,200	
	20225.0392	All Shire Roads	Slashing & Spraying	All Sealed & Unsealed Formed Roads	Slashing & Spraying						31,200	31,200	
	TOTAL MAINTENANCE											1,453,400	1,453,400
TOTAL EXPENDITURE											2,601,012	4,119,159	



SHIRE OF PLANTAGENET

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MANAGEMENT REPORTS

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MANAGEMENT REPORTS

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 3 - GENERAL PURPOSE FUNDING					
RATES					
Operating Expenditure					
Employee Costs - Salaries	DCEO	20000.0130	\$ (56,486)	\$ (56,019)	\$ (58,734)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,019)	\$ (5,089)	\$ (5,364)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (237)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,836)	\$ (1,601)	\$ (1,909)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (3,736)	\$ (5,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (5,969)	\$ (9,000)
Other Expenses - Donations	DCEO	20009.0255	\$ (4,240)	\$ (3,926)	\$ (900)
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (2,200)	\$ (2,573)	\$ (2,600)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (10,000)	\$ (18,512)	\$ (20,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (3,000)	\$ (157)	\$ (3,000)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (800)	\$ (24)	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (40,000)	\$ (41,073)	\$ (50,000)
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (120,899)	\$ (122,836)	\$ (131,902)
<i>Sub-total - Cash</i>			\$ (259,880)	\$ (261,752)	\$ (290,309)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20020.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20020.0310	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (259,880)	\$ (261,752)	\$ (290,309)
Operating Income					
General Rate GRV - Rates	DCEO	10000.0414	\$ 1,725,995	\$ 1,725,574	\$ 1,813,500
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ 5,000	\$ 1,952	\$ 5,000
General Rate UV - Rates	DCEO	10001.0414	\$ 3,723,934	\$ 3,723,800	\$ 3,912,649
General Rate UV - Interim Rates	DCEO	10001.0490	\$ 5,000	\$ 11,673	\$ 5,000
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ 20	\$ 20	\$ 5,000
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 50	\$ 221	\$ 100
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 5,000	\$ 4,350	\$ 4,500
Other Revenue - Rate Search	DCEO	10006.0111	\$ 12,000	\$ 11,623	\$ 12,000
Other Revenue - Sales Rate Roll CD	DCEO	10006.0135	\$ 50	\$ -	\$ -
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 13,500	\$ 16,492	\$ 17,000
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 18,000	\$ 16,463	\$ 17,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 5,000	\$ 16,594	\$ 15,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 35,000	\$ 29,996	\$ 30,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,000	\$ -	\$ 900
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 60	\$ -	\$ 50
Total Operating Income			\$ 5,549,609	\$ 5,558,758	\$ 5,837,699
OTHER GENERAL PURPOSE FUNDING					
Operating Expenditure					
Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ (1,000)	\$ -	\$ (500)
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (4,470)	\$ (6,314)	\$ (500)
Admin Services Allocation	DCEO	20278.0308	\$ (45,134)	\$ (45,856)	\$ (49,242)
Total Operating Expenditure			\$ (50,604)	\$ (52,170)	\$ (50,242)
Operating Income					
General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 275,390	\$ 550,728	\$ 282,534
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 148,194	\$ 148,194	\$ 154,122
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 347,810	\$ 816,630	\$ 461,624
Interest on Municipal Investments	DCEO	10009.0067	\$ 120,000	\$ 107,629	\$ 110,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 55,000	\$ 100,205	\$ 80,000
Share Dividends	DCEO	10009.0221	\$ 1,000	\$ 648	\$ 1,200
Total Operating Income			\$ 947,394	\$ 1,724,034	\$ 1,089,480
TOTAL RATES AND GENERAL PURPOSE EXPENSES			\$ (310,484)	\$ (313,922)	\$ (340,551)
TOTAL RATES AND GENERAL PURPOSE INCOME			\$ 6,497,003	\$ 7,282,792	\$ 6,927,179

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 4 - GOVERNANCE					
MEMBERS OF COUNCIL					
Operating Expenditure					
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,500)	\$ (828)	\$ (2,000)
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (478)	\$ (1,000)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (10,000)	\$ (9,897)	\$ (10,000)
Other Operating Expenses - Conferences, Training & Accommodation	DCEO	20026.0029	\$ (20,000)	\$ (22,550)	\$ (20,000)
Other Operating Expenses - Telecom & Incidental Expenses	DCEO	20026.0031	\$ (12,500)	\$ (11,363)	\$ (12,500)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,488)	\$ (1,364)	\$ (1,525)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (70,000)	\$ (70,090)	\$ (74,000)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (5,950)	\$ (6,074)	\$ (6,100)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (5,114)	\$ (6,000)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (18,000)	\$ (18,940)	\$ (20,000)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (5,000)	\$ (1,505)	\$ (3,000)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ -	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20401.0182	\$ (3,000)	\$ (3,356)	\$ (4,000)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ -	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (109,402)	\$ (111,155)	\$ (119,358)
<i>Sub-total - Cash</i>			\$ (266,840)	\$ (262,714)	\$ (306,483)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (5,627)	\$ (5,988)	\$ (6,228)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ (1,582)	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (7,209)	\$ (5,988)	\$ (6,228)
Total Operating Expenditure			\$ (274,048)	\$ (268,702)	\$ (312,711)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ 271	\$ 3,871
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ -	\$ 2,000
Total Operating Income			\$ 2,000	\$ 271	\$ 5,871
OTHER GOVERNANCE					
Operating Expenditure					
Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (31,710)	\$ (8,338)	\$ (34,633)
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (4,400)	\$ (118)	\$ (4,812)
Employee Costs - VROC Uniforms, Clothing & Accessories	CEO	20029.0266	\$ (440)	\$ -	\$ (220)
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (2,275)	\$ (932)	\$ (1,126)
Meals and Refreshments	EXEC SEC	20030.0083	\$ (15,000)	\$ (8,727)	\$ (12,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (5,000)	\$ (1,979)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ (12,000)	\$ -	\$ -
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (5,000)	\$ (4,300)	\$ (16,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (22,000)	\$ (17,420)	\$ (17,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (732)	\$ (3,000)
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (6,000)	\$ (5,110)	\$ (7,000)
Other Expenses - Professional Services	DCEO	20033.0030	\$ (10,000)	\$ (10,350)	\$ -
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (518)	\$ (1,000)
Other Expenses - Long Term Financial Planning Project	DCEO	20033.0366	\$ -	\$ (11,636)	\$ (6,664)
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (20,000)	\$ (370)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (341,342)	\$ (342,691)	\$ (367,289)
<i>Sub-total - Cash</i>			\$ (482,167)	\$ (413,221)	\$ (508,744)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ -	\$ (369)	\$ (369)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20035.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20035.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20035.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ (369)	\$ (369)
Total Operating Expenditure			\$ (482,167)	\$ (413,590)	\$ (509,113)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
Operating Income					
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 200	\$ 345	\$ 200
Other Revenue - Photocopying	DCEO	10018.0100	\$ 75	\$ 2	\$ -
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 7,228	\$ 4,368	\$ 7,228
Other Revenue - Sale of Electoral Roll	DCEO	10018.0132	\$ 50	\$ -	\$ -
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 50	\$ 25	\$ 50
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 27,083	\$ 6,342	\$ 30,593
Reimbursements - LSL	DCEO	10016.0224	\$ -	\$ 3,803	\$ -
Reimbursements - Other	DCEO	10016.0229	\$ 62,200	\$ 65,373	\$ 50,000
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ 1,073	\$ 500
Contributions - Other Contributions	DCEO	10017.0200	\$ 25,000	\$ -	\$ 25,000
<i>Sub-total - Cash</i>			\$ 122,386	\$ 81,331	\$ 113,571
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ 3,918	\$ -
Total Operating Income			\$ 122,386	\$ 85,249	\$ 113,571
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (110,800)	\$ (110,800)	\$ (117,342)
Total Capital Expenditure			\$ (110,800)	\$ (110,800)	\$ (117,342)
Operating Expenditure					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (121,067)	\$ (118,414)	\$ (114,524)
Total Operating Expenditure			\$ (121,067)	\$ (118,414)	\$ (114,524)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
OVERHEADS - ADMINISTRATION					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (26,477)	\$ (25,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (680)	\$ (1,000)
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ (15,000)
Employee Costs - Salaries	DCEO	20047.0130	\$ (913,544)	\$ (953,863)	\$ (1,000,951)
Employee Costs - Staff Recruitment Expenses	DCEO	20047.0138	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Superannuation	DCEO	20047.0141	\$ (109,240)	\$ (112,705)	\$ (107,102)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (7,000)	\$ (11,331)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (5,600)	\$ (4,525)	\$ (6,400)
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (28,650)	\$ (25,567)	\$ (32,980)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (8,500)	\$ (6,638)	\$ (7,500)
Financial Expenses - Dishonoured Deposits	ACCOUNTANT	20276.0040	\$ (100)	\$ -	\$ (100)
Financial Expenses - GST	ACCOUNTANT	20276.0057	\$ (50)	\$ -	\$ (50)
Financial Expenses - Overdraft Interest	ACCOUNTANT	20276.0092	\$ (1,000)	\$ -	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ 15	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (35,000)	\$ (29,956)	\$ (30,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (11,295)	\$ (15,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (5,000)	\$ (5,504)	\$ (5,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (10,000)	\$ (8,470)	\$ (26,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (7,000)	\$ (5,923)	\$ (12,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (14,000)	\$ (14,452)	\$ (15,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (12,000)	\$ (12,943)	\$ (12,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (16,000)	\$ (13,220)	\$ (16,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (32,000)	\$ (37,036)	\$ (32,000)
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (95,000)	\$ (107,129)	\$ (100,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (20,000)	\$ (21,198)	\$ (22,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (45,000)	\$ (33,116)	\$ (40,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (25,000)	\$ (21,321)	\$ (25,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (32,520)	\$ (60,000)
Other Expenses - Strategic Plan	CEO	20049.0289	\$ (8,821)	\$ (7,500)	\$ -
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (2,500)	\$ (1,400)	\$ (1,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ (3,470)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (30,000)	\$ (31,865)	\$ (30,500)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (60,000)	\$ (57,490)	\$ (60,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (10,000)	\$ (7,351)	\$ (10,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (5,000)	\$ (5,896)	\$ (7,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	MGR WORKS	20411.0052	\$ (10,000)	\$ (3,071)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (20,000)	\$ (16,739)	\$ (18,000)
<i>Sub-total - Cash</i>			\$ (1,620,015)	\$ (1,630,636)	\$ (1,750,594)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (56,822)	\$ (32,615)	\$ (33,920)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (86,463)	\$ (82,599)	\$ (85,903)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (28,891)	\$ (24,322)	\$ (25,295)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (6,231)	\$ (1,686)	\$ (11,021)
<i>Sub-total - Non Cash</i>			\$ (178,407)	\$ (141,222)	\$ (156,139)
Sub-total Operating Expenditure			\$ (1,798,422)	\$ (1,771,858)	\$ (1,906,733)
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 1,798,422	\$ 1,771,858	\$ 1,906,733
Total Operating Expenditure			\$ -	\$ -	\$ -
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (877,282)	\$ (800,706)	\$ (936,348)
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 124,386	\$ 85,520	\$ 119,442

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY					
FIRE PREVENTION - COUNCIL					
Operating Expenditure					
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (542)	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (37,435)	\$ (31,688)	\$ (41,166)
Employee Costs - Superannuation	CESM	20072.0141	\$ (4,281)	\$ (4,091)	\$ (3,968)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,217)	\$ (1,076)	\$ (1,338)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (800)	\$ -	\$ (800)
Employee Costs - CESM - 60% Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (74,799)	\$ (75,618)	\$ (85,453)
Employee Costs - CESM - 60% Reimbursable On Costs	MGR COMM SVCS	20072.0297	\$ (8,100)	\$ (5,838)	\$ (9,577)
Office Expenses - Advertising	CESM	20073.0003	\$ (3,500)	\$ (2,704)	\$ (3,500)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (15,650)	\$ (11,722)	\$ (15,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (8,000)	\$ (6,997)	\$ (8,000)
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	CESM	20077.0277	\$ (14,000)	\$ (13,917)	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (78,449)	\$ (33,321)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (13,000)	\$ (13,236)	\$ (12,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (83,062)	\$ (84,392)	\$ (90,622)
<i>Sub-total - Cash</i>			\$ (343,292)	\$ (285,142)	\$ (316,423)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (573)	\$ (545)	\$ (567)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (18,927)	\$ (18,026)	\$ (18,747)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (234,243)	\$ (224,652)	\$ (233,638)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (253,744)	\$ (243,224)	\$ (252,953)
Total Operating Expenditure			\$ (597,036)	\$ (528,366)	\$ (569,376)
Operating Income					
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,739	\$ 49,092	\$ 57,018
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 18,500	\$ 18,750	\$ 15,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ 3,650	\$ 3,650	\$ -
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 71,889	\$ 71,492	\$ 72,018
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ 1,664	\$ 6,858	\$ -
<i>Sub-total - Non Cash</i>			\$ 1,664	\$ 6,858	\$ -
Total Operating Income			\$ 73,553	\$ 78,350	\$ 72,018

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
EMERGENCY SERVICES LEVY					
Operating Expenditure					
<u>Bush Fire Brigades</u>					
Other Expenses (PC) - Insurances	CESM	20513.0064	\$ (55,000)	\$ (54,658)	\$ (55,000)
Other Expenses (PC) - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (1,756)	\$ (4,440)	\$ (4,000)
Other Expenses (PC) - Minor Furniture & Equipment Purchases	CESM	20513.0085	\$ (500)	\$ (843)	\$ (1,000)
Other Expenses (PC) - Other Operating Costs	CESM	20513.0312	\$ (6,000)	\$ (8,951)	\$ (8,000)
Other Expenses (PC) - Plant and Equipment (\$1,000-\$3,000)	CESM	20513.0333	\$ (750)	\$ (745)	\$ (1,000)
Other Expenses (PC) - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (17,169)	\$ (16,980)	\$ (17,000)
Building & Grounds (PC) - Building Maintenance	CESM	20511.0010	\$ (4,000)	\$ (6,043)	\$ (7,000)
Vehicle Running Costs (PC) - Repairs & Maintenance	CESM	20512.0171	\$ (17,000)	\$ (20,038)	\$ (22,000)
Total Operating Expenditure			\$ (102,175)	\$ (112,698)	\$ (115,000)
Operating Income					
Grant Income - FESA Grant	CESM	10515.0201	\$ 102,175	\$ 104,603	\$ 115,000
Total Operating Income			\$ 102,175	\$ 104,603	\$ 115,000
Operating Expenditure					
<u>State Emergency Service:</u>					
Building & Grounds (PC) - Building Maintenance	CESM	20094.0010	\$ -	\$ -	\$ -
Other Expenses (PC) - Insurances	CESM	20091.0064	\$ (3,338)	\$ (674)	\$ (800)
Other Expenses (PC) - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (2,351)	\$ (3,456)	\$ (2,400)
Other Expenses (PC) - Minor Furniture & Equipment Purchases	CESM	20091.0085	\$ (2,286)	\$ (1,217)	\$ (1,250)
Other Expenses (PC) - Other Operating Costs	CESM	20091.0312	\$ (3,574)	\$ (2,761)	\$ (3,000)
Other Expenses (PC) - Plant and Equipment (\$1,000-\$3,000)	CESM	20091.0333	\$ -	\$ (3,511)	\$ (4,000)
Vehicle Running Costs (PC) - Repairs & Maintenance	CESM	20522.0171	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (11,550)	\$ (11,619)	\$ (11,450)
Operating Income					
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 11,550	\$ 11,448	\$ 11,450
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ 11,550	\$ 11,448	\$ 11,450

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
ANIMAL CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (6,500)	\$ (4,223)	\$ (6,500)
Employee Costs - Salaries	RANGER	20078.0130	\$ (50,936)	\$ (47,222)	\$ (55,664)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (4,962)	\$ (4,406)	\$ (4,552)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (421)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,655)	\$ (1,460)	\$ (1,809)
Office Expenses - Advertising	RANGER	20079.0003	\$ (1,000)	\$ (173)	\$ (1,000)
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,500)	\$ (502)	\$ (1,500)
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (10,000)	\$ (3,246)	\$ (7,500)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (3,500)	\$ (3,622)	\$ (4,000)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (3,500)	\$ (469)	\$ (3,000)
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (450)	\$ (46)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (43,758)	\$ (44,462)	\$ (47,740)
<i>Sub-total - Cash</i>			\$ (128,161)	\$ (110,252)	\$ (134,165)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20082.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20082.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20082.0035	\$ (227)	\$ (216)	\$ (225)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (15,968)	\$ (4,737)	\$ (4,926)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (16,195)	\$ (4,953)	\$ (5,151)
Total Operating Expenditure			\$ (144,355)	\$ (115,204)	\$ (139,316)
Operating Income					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 5,500	\$ 6,764	\$ 5,500
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 500	\$ 1,700	\$ -
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 1,500	\$ 1,856	\$ 1,500
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ 2,535	\$ -
<i>Sub-total - Cash</i>			\$ 7,500	\$ 12,855	\$ 7,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 7,500	\$ 12,855	\$ 7,000

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
OTHER LAW, ORDER & PUBLIC SAFETY					
Operating Expenditure					
Employee Costs - Long Service Leave Payments	RANGER	20084.0311	\$ -	\$ -	\$ -
Employee Costs - Salaries	RANGER	20084.0130	\$ (2,678)	\$ (2,317)	\$ (13,001)
Employee Costs - Superannuation	RANGER	20084.0141	\$ (236)	\$ (6)	\$ (217)
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ (115)	\$ (500)
Other Expenses - Donations	DCEO	20086.0255	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	RANGER	20086.0258	\$ (800)	\$ -	\$ -
Other Expenses - Community Safety & Crime Prevention Plan	MGR COMM SVCS	20086.0376	\$ (1,200)	\$ -	\$ -
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (2,000)	\$ -	\$ (1,000)
Security & Vandalism (PC) - LEMC	RANGER	20515.0279	\$ (2,500)	\$ -	\$ -
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (448)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (27,926)	\$ (28,372)	\$ (30,468)
<i>Sub-total - Cash</i>			\$ (40,841)	\$ (31,258)	\$ (48,186)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20088.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20088.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (40,841)	\$ (31,258)	\$ (48,186)
Operating Income					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ 200	\$ -	\$ -
Other Revenue - Fines & Penalties Adjustments	RANGER	10051.0472	\$ -	\$ -	\$ -
Other Revenue - Reimbursements - Other	RANGER	10051.0229	\$ -	\$ -	\$ -
Grant Revenue - Road Safety Grants	MGR COMM SVCS	10052.0374	\$ -	\$ 500	\$ -
Grant Revenue - Community Safety & Crime Prevention	MGR COMM SVCS	10052.0376	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 200	\$ 500	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 200	\$ 500	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (895,957)	\$ (799,145)	\$ (883,328)
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 194,978	\$ 207,756	\$ 205,468

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 7 - HEALTH					
HEALTH ADMINISTRATION & INSPECTION					
Operating Expenditure					
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (368)	\$ (2,500)
Employee Costs - Salaries	EHO	20111.0130	\$ (90,131)	\$ (91,331)	\$ (93,726)
Employee Costs - Superannuation	EHO	20111.0141	\$ (11,025)	\$ (11,201)	\$ (11,670)
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (10,000)	\$ (578)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (156)	\$ (400)
Employee Costs - Graduate Recruitment Program	EHO	20111.0282	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (2,929)	\$ (2,623)	\$ (3,046)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ (500)	\$ (381)	\$ (500)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (2,500)	\$ (1,822)	\$ (2,500)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (8,000)	\$ (6,910)	\$ (8,000)
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (31,354)	\$ (31,855)	\$ (34,207)
<i>Sub-total - Cash</i>			\$ (159,839)	\$ (147,225)	\$ (167,049)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20115.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20115.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20115.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20115.0036	\$ (7,421)	\$ (4,244)	\$ (4,413)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ (9,204)	\$ (10,396)	\$ (11,192)
<i>Sub-total - Non Cash</i>			\$ (16,625)	\$ (14,640)	\$ (15,605)
Total Operating Expenditure			\$ (176,464)	\$ (161,864)	\$ (182,654)
Operating Income					
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 100	\$ 633	\$ 600
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 300	\$ 207	\$ 300
Other Revenue - Licence Fees	EHO	10069.0072	\$ 400	\$ 200	\$ 400
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,500	\$ -	\$ 1,000
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 500	\$ 2,280	\$ 2,200
Other Revenue - Other Fees	EHO	10069.0248	\$ 400	\$ 241	\$ 400
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 3,200	\$ 3,561	\$ 4,900
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 3,200	\$ 3,561	\$ 4,900

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PREVENTIVE SERVICES - OTHER					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (7,500)	\$ (1,335)	\$ (5,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (10,000)	\$ (4,947)	\$ (5,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (2,000)	\$ (3,389)	\$ (2,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (24,720)	\$ (25,114)	\$ (26,969)
<i>Sub-total - Cash</i>			\$ (44,220)	\$ (34,785)	\$ (38,969)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (39,317)	\$ (37,444)	\$ (38,942)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (39,317)	\$ (37,444)	\$ (38,942)
Total Operating Expenditure			\$ (83,536)	\$ (72,229)	\$ (77,911)
Operating Income					
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 62,400	\$ 65,557	\$ 65,550
<i>Sub-total - Cash</i>			\$ 62,400	\$ 65,557	\$ 65,550
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 62,400	\$ 65,557	\$ 65,550
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No. 92 - New Medical Centre	ACCOUNTANT	50705.0213	\$ (20,000)	\$ (20,000)	\$ (140,000)
Total Capital Expenditure			\$ (20,000)	\$ (20,000)	\$ (140,000)
TOTAL HEALTH OPERATING EXPENSES			\$ (260,000)	\$ (234,093)	\$ (260,566)
TOTAL HEALTH OPERATING INCOME			\$ 65,600	\$ 69,118	\$ 70,450

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 8 - EDUCATION & WELFARE					
Old RSL Hall (Booth Street)					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20131.0010	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (1,500)	\$ (1,070)	\$ (1,500)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20131.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (1,500)	\$ (1,070)	\$ (1,500)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20130.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20130.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20130.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (1,500)	\$ (1,070)	\$ (1,500)
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ -	\$ 330	\$ 330
<i>Sub-total - Cash</i>			\$ -	\$ 330	\$ 330
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ 330	\$ 330
OTHER EDUCATION (Playgroup - Marmion Street)					
Operating Expenditure					
Other Expenses - Donations	DCEO	20134.0255	\$ (5,700)	\$ (4,700)	\$ (6,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (1,500)	\$ (349)	\$ (1,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,200)	\$ (690)	\$ (1,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ (300)	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,239)	\$ (4,306)	\$ (4,624)
<i>Sub-total - Cash</i>			\$ (12,939)	\$ (10,045)	\$ (12,624)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (1,113)	\$ (1,169)	\$ (1,216)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (1,113)	\$ (1,169)	\$ (1,216)
Total Operating Expenditure			\$ (14,052)	\$ (11,215)	\$ (13,841)
Operating Income					
Other Income - Facilities Hire	ACCOUNTANT	10812.0046	\$ -	\$ -	\$ -
Other Income - Lease Rental	ACCOUNTANT	10812.0230	\$ -	\$ -	\$ -
Other Income - Contributions	ACCOUNTANT	10812.0242	\$ -	\$ -	\$ -
Grant Income - Lotterywest	ACCOUNTANT	10813.0213	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10079.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
CHILD CARE					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (4,000)	\$ (613)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (2,500)	\$ (2,525)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ (28)	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (10,568)	\$ (10,736)	\$ (11,530)
<i>Sub-total - Cash</i>			\$ (17,068)	\$ (13,902)	\$ (16,530)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20141.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (2,986)	\$ (2,843)	\$ (2,957)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (2,332)	\$ (2,221)	\$ (2,310)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20141.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20141.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (5,317)	\$ (5,064)	\$ (5,267)
Total Operating Expenditure			\$ (22,385)	\$ (18,966)	\$ (21,796)
OTHER WELFARE					
Operating Expenditure					
Other Expenses - Donations	DCEO	20813.0255	\$ (8,570)	\$ (8,270)	\$ (4,000)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (896)	\$ (912)	\$ (978)
<i>Sub-total - Cash</i>			\$ (9,466)	\$ (9,182)	\$ (4,978)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20152.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20152.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20152.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20152.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (9,466)	\$ (9,182)	\$ (4,978)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
AGED & DISABLED					
Operating Expenditure					
Other Expenses - Professional Services	MGR COMM SVCS	20150.0030	\$ (7,825)	\$ -	\$ -
Other Expenses - Donations	DCEO	20150.0255	\$ -	\$ (7,825)	\$ (2,182)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (18,090)	\$ (18,380)	\$ (19,736)
<i>Sub-total - Cash</i>			\$ (25,915)	\$ (26,205)	\$ (21,918)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20146.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20146.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20146.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20146.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Amortisation - HACC Day Centre	ACCOUNTANT	20146.0297	\$ (12,828)	\$ (11,199)	\$ (11,647)
<i>Sub-total - Non Cash</i>			\$ (12,828)	\$ (11,199)	\$ (11,647)
Total Operating Expenditure			\$ (38,743)	\$ (37,404)	\$ (33,565)
Operating Income					
Other Income - Reimbursements - Other	MGR COMM SVCS	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 22,413	\$ 22,413	\$ 42,041
<i>Sub-total - Cash</i>			\$ 22,413	\$ 22,413	\$ 42,041
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 22,413	\$ 22,413	\$ 42,041
Borrowing Costs					
Capital Expenditure					
Principal Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	50822.0328	\$ (50,180)	\$ (50,180)	\$ (103,147)
Total Capital Expenditure			\$ (50,180)	\$ (50,180)	\$ (103,147)
Operating Expenditure					
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (22,413)	\$ (22,413)	\$ (42,041)
Total Operating Expenditure			\$ (22,413)	\$ (22,413)	\$ (42,041)
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (108,559)	\$ (100,250)	\$ (117,721)
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 22,413	\$ 22,743	\$ 42,371

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 10 - COMMUNITY AMENITIES					
DOMESTIC REFUSE COLLECTION					
Operating Expenditure					
Other Expenses - Refuse Collection and Recycling (PC)	MGR WORKS	20159.0334	\$ (140,000)	\$ (133,284)	\$ (180,000)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (21,162)	\$ (21,502)	\$ (23,088)
<i>Sub-total - Cash</i>			\$ (161,162)	\$ (154,786)	\$ (203,088)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20158.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20158.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (161,162)	\$ (154,786)	\$ (203,088)
Operating Income					
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 817	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 3,790	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 245,000	\$ 244,140	\$ 269,280
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 42,000	\$ 41,426	\$ 42,000
<i>Sub-total - Cash</i>			\$ 288,000	\$ 290,173	\$ 312,280
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 288,000	\$ 290,173	\$ 312,280
WASTE DISPOSAL SITES					
Operating Expenditure					
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (180,366)	\$ (178,441)	\$ (185,000)
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (10,019)	\$ (4,249)	\$ (10,019)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (800)	\$ (891)	\$ (800)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,732)	\$ (2,453)	\$ (2,732)
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (250)	\$ (131)	\$ (250)
Other Expenses - Water Monitoring & Reporting	EHO	20162.0285	\$ (10,000)	\$ (7,862)	\$ (10,000)
Refuse Site Maintenance (PC)	MGR WORKS	20165.0052	\$ (283,700)	\$ (269,889)	\$ (285,000)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (34,567)	\$ (35,119)	\$ (37,713)
<i>Sub-total - Cash</i>			\$ (522,434)	\$ (499,035)	\$ (531,514)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (9,444)	\$ (9,809)	\$ (10,202)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ -	\$ (1,761)	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (9,444)	\$ (11,570)	\$ (10,202)
Total Operating Expenditure			\$ (531,877)	\$ (510,605)	\$ (541,716)
Operating Income					
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 120	\$ -
Rates Income - General Waste Levy Interim Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ -	\$ -
Rates Income - General Waste Levy	ACCOUNTANT	10816.0233	\$ -	\$ -	\$ -
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 30,000	\$ 38,081	\$ 45,000
<i>Sub-total - Cash</i>			\$ 30,000	\$ 38,201	\$ 45,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 30,000	\$ 38,201	\$ 45,000
SANITATION OTHER					
Operating Income					
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 6,000	\$ 5,091	\$ 5,000
Total Operating Income			\$ 6,000	\$ 5,091	\$ 5,000

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROTECTION OF THE ENVIRONMENT					
Operating Expenditure					
Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (1,312)	\$ (3,000)
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,157)	\$ (1,174)	\$ (1,262)
Total Operating Expenditure			\$ (4,157)	\$ (2,486)	\$ (4,262)
Operating Income					
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ 1,500	\$ 447	\$ 1,000
Total Operating Income			\$ 1,500	\$ 447	\$ 1,000
TOWN PLANNING					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (2,038)	\$ (3,500)
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (211,713)	\$ (215,033)	\$ (223,203)
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (29,397)	\$ (30,889)	\$ (35,089)
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (670)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (6,881)	\$ (5,968)	\$ (7,254)
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (9,000)	\$ (5,577)	\$ (9,000)
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (1,000)	\$ -	\$ (500)
Other Expenses - Boundary Surveys	MGR DEV SVCS	20173.0291	\$ (10,000)	\$ -	\$ (10,000)
Other Expenses - Local Planning Strategy	MGR DEV SVCS	20173.0289	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Municipal Inventory Review	MGR DEV SVCS	20173.0294	\$ -	\$ -	\$ (40,000)
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (284)	\$ (1,500)
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (10,000)	\$ (3,010)	\$ (10,000)
Other Expenses - Signs Policy	MGR DEV SVCS	20173.0353	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (20,000)	\$ (8,583)	\$ (30,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (15,000)	\$ (11,964)	\$ (14,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (64,225)	\$ (65,254)	\$ (70,070)
<i>Sub-total - Cash</i>			<i>\$ (388,416)</i>	<i>\$ (349,270)</i>	<i>\$ (460,316)</i>
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (14,364)	\$ (2,877)	\$ (2,992)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			<i>\$ (14,364)</i>	<i>\$ (2,877)</i>	<i>\$ (2,992)</i>
Total Operating Expenditure			\$ (402,780)	\$ (352,147)	\$ (463,307)
Operating Income					
Grant Income - Heritage Inventory	MGR DEV SVCS	10101.0250	\$ -	\$ -	\$ -
Reimbursements - Other - Advertising	MGR DEV SVCS	10103.0229	\$ 1,000	\$ -	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 20,000	\$ 48,224	\$ 25,000
Other Revenue - Lease Rental	ACCOUNTANT	10105.0230	\$ -	\$ -	\$ -
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 50	\$ 247	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ 160	\$ 200
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 5,000	\$ 5,545	\$ 5,000
Other Revenue - Sale of Maps & Publications	MGR DEV SVCS	10105.0235	\$ 100	\$ -	\$ 100
Other Revenue - Subdivision Clearance Fees	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 1,173	\$ 2,000
<i>Sub-total - Cash</i>			<i>\$ 28,350</i>	<i>\$ 55,349</i>	<i>\$ 33,400</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 28,350	\$ 55,349	\$ 33,400

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
CEMETERIES					
Operating Expenditure					
Cemeteries Maintenance (PC)	MGR WORKS	20181.0052	\$ (50,000)	\$ (59,135)	\$ (70,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (6,556)	\$ (6,661)	\$ (7,153)
<i>Sub-total - Cash</i>			\$ (56,556)	\$ (65,796)	\$ (77,153)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (14,720)	\$ (14,162)	\$ (14,729)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (14,720)	\$ (14,162)	\$ (14,729)
Total Operating Expenditure			\$ (71,276)	\$ (79,958)	\$ (91,881)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 15,000	\$ 28,262	\$ 30,000
Total Operating Income			\$ 15,000	\$ 28,262	\$ 30,000
OTHER COMMUNITY AMENITIES					
Operating Expenditure					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (6,000)	\$ (9,236)	\$ (10,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (22,000)	\$ (18,108)	\$ (20,000)
Public Conveniences (PC) - Grounds Maintenance	MGR WORKS	21017.0052	\$ (500)	\$ -	\$ (500)
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (500)	\$ (891)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (8,611)	\$ (8,749)	\$ (9,394)
<i>Sub-total - Cash</i>			\$ (37,611)	\$ (36,984)	\$ (40,894)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (2,949)	\$ (2,933)	\$ (3,051)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21018.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21018.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,949)	\$ (2,933)	\$ (3,051)
Total Operating Expenditure			\$ (40,560)	\$ (39,918)	\$ (43,945)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,211,813)	\$ (1,139,901)	\$ (1,348,200)
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 368,850	\$ 417,523	\$ 426,680

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 11 - RECREATION & CULTURE					
PUBLIC HALLS & CIVIC CENTRES					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (20,000)	\$ (18,291)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (50,000)	\$ (46,863)	\$ (50,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (12,000)	\$ (9,674)	\$ (10,000)
Other Expenses - Maintenance Project Management	BLDG SRVR	20190.0368	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (277)	\$ (2,000)
Other Expenses - Contribution to Forest Hill Hall Re-Roof	DCEO	20190.0283	\$ -	\$ -	\$ -
Other Expenses - Donations	DCEO	20190.0255	\$ -	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (33,815)	\$ (34,356)	\$ (36,892)
<i>Sub-total - Cash</i>			\$ (119,815)	\$ (109,461)	\$ (121,892)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (14,012)	\$ (13,365)	\$ (13,899)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (14,012)	\$ (13,365)	\$ (13,899)
Total Operating Expenditure			\$ (133,827)	\$ (122,826)	\$ (135,792)
Operating Income					
RLCIP Grant - Forest Hill Hall	DCEO	10108.0488	\$ -	\$ -	\$ -
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 400	\$ 266	\$ 400
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 200	\$ 195	\$ 200
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 500	\$ 190	\$ 500
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 2,000	\$ 2,724	\$ 2,500
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ 500	\$ 320	\$ 500
Other Revenue - Rocky Gully Hall	ACCOUNTANT	10109.0422	\$ 100	\$ 49	\$ 100
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ 100	\$ -	\$ 100
<i>Sub-total - Cash</i>			\$ 3,800	\$ 3,744	\$ 4,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 3,800	\$ 3,744	\$ 4,300

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
MOUNT BARKER SWIMMING POOL					
Operating Expenditure					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (4,500)	\$ (3,969)	\$ (4,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (134,875)	\$ (135,503)	\$ (168,130)
Employee Costs - Salaries for Instructors	POOL MGR	20194.0296	\$ (1,000)	\$ -	\$ -
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (13,881)	\$ (16,130)	\$ (20,960)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (382)	\$ (2,000)
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,383)	\$ (3,926)	\$ (5,464)
Other Expenses - Professional Services	POOL MGR	20196.0030	\$ -	\$ -	\$ -
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (14,669)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (3,800)	\$ (1,810)	\$ (3,000)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (4,509)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (10,000)	\$ (5,644)	\$ (7,500)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (40,000)	\$ (45,557)	\$ (45,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (3,000)	\$ (1,490)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (38,617)	\$ (39,236)	\$ (42,131)
<i>Sub-total - Cash</i>			\$ (275,256)	\$ (272,825)	\$ (321,686)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (883)	\$ (841)	\$ (875)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (6,997)	\$ (6,576)	\$ (6,839)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,044)	\$ (5,834)	\$ (6,068)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20198.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20198.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (11,923)	\$ (13,251)	\$ (13,781)
Total Operating Expenditure			\$ (287,178)	\$ (286,076)	\$ (335,467)
Operating Income					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ 3,000	\$ 2,727	\$ 3,000
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 30,000	\$ 32,039	\$ 32,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 500	\$ 1,695	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ 500	\$ -	\$ 500
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 19,500	\$ 20,545	\$ 20,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 19,000	\$ 19,641	\$ 20,000
<i>Sub-total - Cash</i>			\$ 72,500	\$ 76,647	\$ 76,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 72,500	\$ 76,647	\$ 76,500
<i>Operating Surplus / (Deficit)</i>			\$ (214,678)	\$ (209,429)	\$ (258,967)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
RECREATION CENTRE					
Operating Expenditure					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (2,800)	\$ (513)	\$ (2,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (174,065)	\$ (158,898)	\$ (163,432)
Employee Costs - Salaries for Instructors	REC CTR MGR	21100.0296	\$ (17,220)	\$ (36,912)	\$ (20,000)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (14,553)	\$ (16,651)	\$ (15,597)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,400)	\$ (1,361)	\$ (2,400)
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (5,372)	\$ (4,901)	\$ (5,599)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (3,000)	\$ (2,490)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (10,500)	\$ (11,191)	\$ (12,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (14,000)	\$ (6,011)	\$ (10,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (10,400)	\$ (3,890)	\$ (11,200)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (5,500)	\$ (6,218)	\$ (7,500)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (3,500)	\$ (855)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (22,000)	\$ (20,568)	\$ (16,500)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (13,000)	\$ (11,829)	\$ (12,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (2,000)	\$ (3,319)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (43,644)	\$ (44,343)	\$ (47,616)
<i>Sub-total - Cash</i>			\$ (343,954)	\$ (329,949)	\$ (333,344)
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ (72,441)	\$ (65,118)	\$ (67,723)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (9,593)	\$ (9,070)	\$ (9,433)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21105.0035	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21105.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21105.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21105.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (82,034)	\$ (74,188)	\$ (77,155)
Total Operating Expenditure			\$ (425,989)	\$ (404,137)	\$ (410,499)
Operating Income					
Other Income - Appraisals	REC CTR MGR	11101.0240	\$ -	\$ -	\$ -
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 32,000	\$ 35,583	\$ 35,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 7,000	\$ 4,171	\$ 5,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 20,000	\$ 11,388	\$ 15,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 40,000	\$ 47,612	\$ 45,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 42,000	\$ 32,471	\$ 45,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ -	\$ 3,105	\$ -
Other Income - School Holiday Programs	REC CTR MGR	11101.0239	\$ -	\$ -	\$ -
Contributions - Other Contributions	REC CTR MGR	11107.0200	\$ -	\$ -	\$ -
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 39,867	\$ 70,449	\$ 53,776
Reimbursements - Club Development Officer Program	REC CTR MGR	11102.0354	\$ -	\$ -	\$ -
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	11107.0272	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 180,867	\$ 204,779	\$ 198,776
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 180,867	\$ 204,779	\$ 198,776
<i>Operating Surplus / (Deficit)</i>			\$ (245,121)	\$ (199,358)	\$ (211,723)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PARKS & RECREATION GROUNDS					
Operating Expenditure					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (15,000)	\$ (14,464)	\$ (15,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (40,000)	\$ (37,211)	\$ (38,000)
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (300,000)	\$ (310,897)	\$ (360,000)
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (8,000)	\$ (11,075)	\$ (8,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (1,500)	\$ (1,500)	\$ (200)
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ (15,000)	\$ (4,980)	\$ (35,000)
Other Expenses - Frost / Sounness Parks Water Re-Use Study	EHO	20208.0371	\$ (18,009)	\$ (13,823)	\$ (20,000)
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (50,118)	\$ (50,920)	\$ (54,679)
<i>Sub-total - Cash</i>			\$ (447,627)	\$ (444,870)	\$ (530,879)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (628)	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (43,479)	\$ (35,636)	\$ (37,061)
Non Cash Expenses - Depreciation - Parks & Reserves	ACCOUNTANT	20210.0188	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20210.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20210.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20210.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (44,106)	\$ (35,636)	\$ (37,061)
Total Operating Expenditure			\$ (491,734)	\$ (480,506)	\$ (567,941)
Operating Income					
Reimbursements - Other	DCEO	10118.0229	\$ 3,000	\$ 5,227	\$ 1,000
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ 3,000	\$ -
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ -	\$ -
Other Revenue - Frost Park	DCEO	10120.0426	\$ 8,000	\$ 8,026	\$ 8,000
Other Revenue - Sounness Park	DCEO	10120.0427	\$ 1,000	\$ 489	\$ 1,000
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 9,009	\$ 10,207	\$ 7,710
<i>Sub-total - Cash</i>			\$ 21,009	\$ 26,949	\$ 17,710
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 21,009	\$ 26,949	\$ 17,710
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (39,069)	\$ -	\$ (30,994)
Principal Repayments - New Loan - Sounness Park	ACCOUNTANT	51152.0468	\$ -	\$ -	\$ (27,348)
Total Capital Expenditure			\$ (39,069)	\$ -	\$ (58,342)
Operating Expenditure					
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (25,483)	\$ -	\$ (14,119)
Financial Expenses - New Loan - Sounness Park	ACCOUNTANT	20207.0468	\$ -	\$ -	\$ (11,448)
Total Operating Expenditure			\$ (25,483)	\$ -	\$ (25,567)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
LIBRARY SERVICES					
Mount Barker Library & Art Gallery					
Operating Expenditure					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (2,000)	\$ (2,408)	\$ (3,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (84,054)	\$ (84,084)	\$ (120,413)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (10,462)	\$ (10,713)	\$ (16,809)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,200)	\$ (950)	\$ (1,600)
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (2,732)	\$ (2,408)	\$ (3,913)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (750)	\$ (458)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (6,000)	\$ (1,372)	\$ (3,000)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (10,500)	\$ (2,088)	\$ (12,600)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (1,574)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (3,500)	\$ (3,925)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (431)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (2,000)	\$ (1,957)	\$ (1,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (2,000)	\$ (1,124)	\$ (5,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (3,800)	\$ (3,473)	\$ (3,000)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (3,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (3,399)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (3,000)	\$ (2,517)	\$ (3,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (18,000)	\$ (19,759)	\$ (21,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (1,000)	\$ (4,529)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (58,088)	\$ (59,020)	\$ (63,375)
<i>Sub-total - Cash</i>			\$ (220,586)	\$ (206,189)	\$ (274,711)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (7,761)	\$ (11,800)	\$ (12,272)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ (6,642)	\$ (6,326)	\$ (6,579)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20217.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20217.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20217.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (14,403)	\$ (18,127)	\$ (18,852)
Total Operating Expenditure			\$ (234,989)	\$ (224,315)	\$ (293,562)
Operating Income					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ -	\$ -
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ -	\$ 1,198	\$ 1,000
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 800	\$ 1,304	\$ 1,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 250	\$ 78	\$ 250
<i>Sub-total - Cash</i>			\$ 1,050	\$ 2,580	\$ 2,250
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 1,050	\$ 2,580	\$ 2,250
<i>Operating Surplus / (Deficit)</i>			\$ (233,939)	\$ (221,735)	\$ (291,312)
Rocky Gully Library					
Operating Expenditure					
Employee Costs - Salaries	LIBRARIAN	21107.0130	\$ (8,814)	\$ (10,847)	\$ (870)
Employee Costs - Superannuation	LIBRARIAN	21107.0141	\$ (983)	\$ (999)	\$ (270)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	21107.0266	\$ (600)	\$ (245)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	21107.0043	\$ (286)	\$ (239)	\$ (30)
Other Expenses - Telephone	LIBRARIAN	21108.0144	\$ (1,000)	\$ (1,546)	\$ (200)
Other Expenses - Other Operating Costs	LIBRARIAN	21108.0312	\$ (2,500)	\$ (1,798)	\$ (500)
Other Expenses - Minor Furniture & Equipment	LIBRARIAN	21108.0085	\$ (500)	\$ (390)	\$ -
Other Expenses - Library Programs	LIBRARIAN	21108.0298	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21110.0010	\$ (2,000)	\$ (623)	\$ (200)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21110.0011	\$ (500)	\$ (192)	\$ (200)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21110.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21109.0308	\$ (10,182)	\$ (10,346)	\$ (926)
Total Operating Expenditure			\$ (27,366)	\$ (27,225)	\$ (3,596)
Operating Income					
Other Income - Fines & Penalties	LIBRARIAN	11105.0049	\$ -	\$ -	\$ -
Other Income - Photocopying, Faxing & Internet	LIBRARIAN	11105.0100	\$ 50	\$ -	\$ -
Total Operating Income			\$ 50	\$ -	\$ -
<i>Operating Surplus / (Deficit)</i>			\$ (27,316)	\$ (27,225)	\$ (3,596)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
OTHER RECREATION & CULTURE (Incl Mitchell House, Police Station Museum)					
Operating Expenditure					
Employee Costs - Salaries (Club Development/Kidsport)	MGR COMM SVCS	20220.0130	\$ (42,762)	\$ (30,599)	\$ (44,158)
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (2,945)	\$ (3,352)	\$ (4,090)
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (11,000)	\$ (10,960)	\$ (10,000)
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (40,000)	\$ (13,646)	\$ (26,354)
Other Expenses - Donations	DCEO	20221.0255	\$ (15,127)	\$ (14,732)	\$ (22,064)
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (808)	\$ (2,000)
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ (2,590)	\$ (17)	\$ (2,635)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (5,000)	\$ (4,166)	\$ (7,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (18,000)	\$ (17,425)	\$ (18,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (3,000)	\$ (1,809)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (22,763)	\$ (23,127)	\$ (24,835)
<i>Sub-total - Cash</i>			\$ (165,187)	\$ (120,641)	\$ (164,136)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (48,644)	\$ (49,011)	\$ (50,972)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (48,644)	\$ (49,011)	\$ (50,972)
Total Operating Expenditure			\$ (213,831)	\$ (169,652)	\$ (215,107)
Operating Income					
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ 25,000	\$ 27,100	\$ 25,000
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 29,000	\$ 34,000	\$ -
Contributions - Other Contributions	ACCOUNTANT	10127.0200	\$ 2,000	\$ 2,000	\$ -
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 16,010	\$ 9,703	\$ 16,010
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ 5,000	\$ 9,705	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 78,115	\$ 83,613	\$ 42,115
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 78,115	\$ 83,613	\$ 42,115
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (17,570)	\$ (17,570)	\$ (18,869)
Total Capital Expenditure			\$ (17,570)	\$ (17,570)	\$ (18,869)
Operating Expenditure					
Financial Expenses - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (9,009)	\$ (8,706)	\$ (7,710)
Total Operating Expenditure			\$ (9,009)	\$ (8,706)	\$ (7,710)
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (1,849,406)	\$ (1,723,443)	\$ (1,995,242)
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 357,391	\$ 398,312	\$ 341,651

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 12 - TRANSPORT					
ROAD MAINTENANCE					
Operating Expenditure					
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (5,000)	\$ (840)	\$ (5,000)
Other Expenses - Signs Audit	MGR WORKS	21211.0302	\$ (10,000)	\$ (4,858)	\$ (10,000)
Other Expenses - Asset Management Strategy	MGR WORKS	21211.0303	\$ (5,000)	\$ (3,963)	\$ (35,000)
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (3,395)	\$ (5,000)
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ (20,000)	\$ (15,728)	\$ (20,000)
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (41,868)	\$ (41,559)	\$ -
Road Maintenance (PC) - General	MGR WORKS	20225.0126	\$ (1,291,753)	\$ (1,409,641)	\$ (1,235,000)
Road Maintenance - Storm Damage	MGR WORKS	20225.0039	\$ (633,820)	\$ (936,685)	\$ -
Road Maintenance - Tree Pruning	MGR WORKS	20225.0390	\$ (150,000)	\$ (156,176)	\$ (156,000)
Road Maintenance - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ (17,084)	\$ (31,200)
Road Maintenance - Slashing & Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (12,819)	\$ (31,200)
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (1,237)	\$ (3,000)
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (65,000)	\$ (64,049)	\$ (65,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (63,313)	\$ (64,328)	\$ (69,075)
<i>Sub-total - Cash</i>			\$ (2,355,754)	\$ (2,732,362)	\$ (1,667,475)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (2,696,499)	\$ (2,598,122)	\$ (2,702,047)
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (20,675)	\$ (18,422)	\$ (19,159)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (16,790)	\$ (15,470)	\$ (16,089)
Non Cash Expenses - Loss on Sale of Road Assets	ACCOUNTANT	20224.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Drainage Assets	ACCOUNTANT	20224.0380	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Footpath Assets	ACCOUNTANT	20224.0382	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,733,963)	\$ (2,632,015)	\$ (2,737,295)
Total Operating Expenditure			\$ (5,089,717)	\$ (5,364,376)	\$ (4,404,770)
Operating Income					
Grant Income - Asset Management	MGR WORKS	10133.0089	\$ -	\$ -	\$ -
Contributions - Contributions to Signage	MGR WORKS	10134.0198	\$ -	\$ -	\$ -
Contributions - Roadworks Contributions	MGR WORKS	10134.0197	\$ 500,720	\$ 701,093	\$ 102,592
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 500	\$ -	\$ 500
Total Operating Income			\$ 501,220	\$ 701,093	\$ 103,092
TOTAL TRANSPORT OPERATING EXPENSES			\$ (5,089,717)	\$ (5,364,376)	\$ (4,404,770)
TOTAL TRANSPORT OPERATING INCOME			\$ 501,220	\$ 701,093	\$ 103,092

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 13 - ECONOMIC SERVICES					
RURAL SERVICES					
Operating Expenditure					
Other Expenses - Donations	DCEO	21305.0255	\$ (2,500)	\$ (2,500)	\$ (2,500)
Other Expenses - Drum Muster	EHO	21305.0314	\$ (3,000)	\$ (2,583)	\$ (3,000)
Other Expenses - Pest Control	EHO	21305.0313	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (22,000)	\$ (17,990)	\$ (22,000)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (14,517)	\$ (14,748)	\$ (15,838)
Total Operating Expenditure			\$ (43,017)	\$ (37,821)	\$ (44,338)
Operating Income					
Other Income - Drum Muster	EHO	11305.0241	\$ 3,000	\$ -	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 7,400	\$ 9,226	\$ 2,000
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 22,000	\$ 14,672	\$ 22,000
Total Operating Income			\$ 32,400	\$ 23,898	\$ 27,000
FERAL PIG ERADICATION PROGRAM					
Operating Expenditure					
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (50,000)	\$ (95,474)	\$ (50,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (4,000)	\$ (8,271)	\$ (4,000)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (2,500)	\$ (2,282)	\$ (2,500)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ (27,000)
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (45,000)	\$ (73,652)	\$ (44,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,800)	\$ (4,800)	\$ (4,800)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (106,300)	\$ (184,479)	\$ (132,300)
Operating Income					
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ 500	\$ -	\$ 500
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 3,500	\$ 11,000	\$ 3,500
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ 15,000	\$ 5,000	\$ 15,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ 10,000	\$ -	\$ 9,800
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 44,300	\$ 96,561	\$ 60,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 33,000	\$ 69,982	\$ 43,500
Transfer from Trust	ACCOUNTANT	11313.0243	\$ -	\$ 1,936	\$ -
Total Operating Income			\$ 106,300	\$ 184,479	\$ 132,300
TOURISM & AREA PROMOTION					
Operating Expenditure					
Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (4,500)	\$ (1,842)	\$ (4,500)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (20,000)	\$ (19,337)	\$ (21,000)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (1,581)	\$ (1,500)
Visitor Centre Expenses - Contribution	CEO	20241.0283	\$ -	\$ -	\$ -
Visitor Centre Expenses - Lease Rental	DCEO	20241.0323	\$ -	\$ -	\$ -
Other Expenses - District & Area Promotion	CEO	21311.0370	\$ (58,590)	\$ (38,106)	\$ (63,450)
Other Expenses - Visitor Servicing	CEO	21311.0373	\$ -	\$ -	\$ -
Other Expenses - Donations	DCEO	21311.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (56,368)	\$ (57,269)	\$ (61,498)
<i>Sub-total - Cash</i>			<i>\$ (140,958)</i>	<i>\$ (118,135)</i>	<i>\$ (151,948)</i>
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21313.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21313.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21313.0035	\$ (18,803)	\$ (18,785)	\$ (19,537)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			<i>\$ (18,803)</i>	<i>\$ (18,785)</i>	<i>\$ (19,537)</i>
Total Operating Expenditure			\$ (159,761)	\$ (136,921)	\$ (171,485)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
BUILDING CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,500)	\$ (405)	\$ (4,500)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (133,073)	\$ (117,592)	\$ (135,718)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (7,000)	\$ (2,750)	\$ (7,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (21,728)	\$ (25,767)	\$ (28,755)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (950)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,028)	\$ (5,991)	\$ (6,180)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (54)	\$ (500)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (24,749)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (5,000)	\$ (8,080)	\$ (5,000)
Other Expenses - Legal Expenses	BLDG SRVR	20247.0071	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (3,000)	\$ (1,832)	\$ (3,000)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (804)	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (1,713)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (5,500)	\$ (4,825)	\$ (5,500)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (35,705)	\$ (36,280)	\$ (38,955)
<i>Sub-total - Cash</i>			\$ (252,734)	\$ (231,792)	\$ (265,809)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20249.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20249.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20249.0035	\$ (113)	\$ (108)	\$ (112)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (6,113)	\$ (3,182)	\$ (3,309)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ (12,056)
<i>Sub-total - Non Cash</i>			\$ (6,226)	\$ (3,290)	\$ (15,478)
Total Operating Expenditure			\$ (258,960)	\$ (235,082)	\$ (281,287)
Operating Income					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 23,950	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 250	\$ 430	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 602	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 5,000	\$ 13,255	\$ 5,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 32,000	\$ 29,045	\$ 34,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 500	\$ 3,503	\$ 1,000
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ 68	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 2,000	\$ 205	\$ 2,000
<i>Sub-total - Cash</i>			\$ 65,750	\$ 71,058	\$ 68,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 65,750	\$ 71,058	\$ 68,500

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
CATTLE SALEYARDS					
Operating Expenditure					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (333)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (190,550)	\$ (210,273)	\$ (210,000)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (16,035)	\$ (19,511)	\$ (20,291)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,000)	\$ (932)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (1,448)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (794)	\$ (700)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,500)	\$ (4,511)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (9,106)	\$ (10,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (1,000)	\$ (306)	\$ (1,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (3,000)	\$ (3,812)	\$ (4,000)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (8,000)	\$ (10,838)	\$ (15,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (2,800)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (32,000)	\$ (35,436)	\$ (36,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (2,500)	\$ (4,333)	\$ (5,000)
Other Expenses - NSQA Expenses	SALEYARDS MGR	21322.0357	\$ (5,000)	\$ -	\$ -
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (12,000)	\$ (12,281)	\$ (15,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (19,000)	\$ (13,928)	\$ (18,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (8,000)	\$ (10,064)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ (25,000)	\$ -	\$ (40,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (10,000)	\$ (5,163)	\$ (10,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21325.0010	\$ (5,000)	\$ (4,734)	\$ (7,500)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21325.0011	\$ (20,000)	\$ (30,412)	\$ (25,000)
Building & Grounds (PC) - Grounds Maintenance	SALEYARDS MGR	21325.0052	\$ (50,000)	\$ (55,087)	\$ (55,000)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (66,263)	\$ (67,324)	\$ (72,294)
<i>Sub-total - Cash</i>			\$ (502,348)	\$ (503,426)	\$ (573,286)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (2,389)	\$ (1,627)	\$ (1,692)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (92,545)	\$ (87,287)	\$ (90,778)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (6,531)	\$ (12,523)	\$ (13,023)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21324.0078	\$ -	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21324.0310	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (101,465)	\$ (101,436)	\$ (105,493)
Total Operating Expenditure			\$ (603,813)	\$ (604,862)	\$ (678,779)
Operating Income					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 63,525	\$ 63,067	\$ 60,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 15,000	\$ 20,142	\$ 17,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ 12,800	\$ 12,800
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 8,000	\$ 6,817	\$ 8,000
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 10,000	\$ 11,179	\$ 9,000
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 8,000	\$ 7,408	\$ 10,000
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 5,000	\$ 9,120	\$ 7,500
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 490,000	\$ 493,184	\$ 471,500
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 17,000	\$ 10,762	\$ 12,000
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 5,000	\$ 3,032	\$ 3,000
<i>Sub-total - Cash</i>			\$ 634,325	\$ 637,511	\$ 610,800
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ 4,540
Total Operating Income			\$ 634,325	\$ 637,511	\$ 615,340
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ 30,512	\$ 32,649	\$ (63,439)

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
OTHER ECONOMIC SERVICES					
Operating Expenditure					
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (20,000)	\$ (32,530)	\$ (32,000)
Other Expenses - Other Operating Costs	BLDG SRVR	21330.0312	\$ (1,000)	\$ (1,500)	\$ (2,000)
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ -	\$ (100)
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (8,323)	\$ (8,454)	\$ (9,080)
<i>Sub-total - Cash</i>			\$ (29,423)	\$ (42,484)	\$ (43,180)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ (219)	\$ (191)	\$ (199)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (1,645)	\$ (1,952)	\$ (2,030)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (1,864)	\$ (2,143)	\$ (2,229)
Total Operating Expenditure			\$ (31,286)	\$ (44,627)	\$ (45,409)
Operating Income					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 15,000	\$ 27,395	\$ 27,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ 500	\$ 349	\$ 500
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 750	\$ 500
<i>Sub-total - Cash</i>			\$ 16,000	\$ 28,494	\$ 28,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 16,000	\$ 28,494	\$ 28,000
VEHICLE LICENSING					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (1,193)	\$ (1,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (50,287)	\$ (51,028)	\$ (54,384)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (4,468)	\$ (4,683)	\$ (4,967)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ (245)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,634)	\$ (1,618)	\$ (1,767)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (96,423)	\$ (97,968)	\$ (105,198)
<i>Sub-total - Cash</i>			\$ (154,212)	\$ (156,735)	\$ (167,717)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (154,212)	\$ (156,735)	\$ (167,717)
Operating Income					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 87,458	\$ 100,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 496	\$ 500
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ 983	\$ -
Total Operating Income			\$ 100,500	\$ 88,937	\$ 100,500
<i>Operating Surplus / (Deficit)</i>			\$ (53,712)	\$ (67,798)	\$ (67,217)
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,357,349)	\$ (1,400,527)	\$ (1,521,314)
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 955,275	\$ 1,034,377	\$ 971,640

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PROGRAM 14 - OTHER PROPERTY & SERVICES					
PRIVATE WORKS					
Operating Expenditure					
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (60,000)	\$ (384,062)	\$ (350,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (13,536)	\$ (13,753)	\$ (14,768)
Total Operating Expenditure			\$ (73,536)	\$ (397,815)	\$ (364,768)
Operating Income					
Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 70,000	\$ 412,408	\$ 402,500
Total Operating Income			\$ 70,000	\$ 412,408	\$ 402,500
<i>Operating Surplus / (Deficit)</i>			\$ (3,536)	\$ 14,593	\$ 37,732
PUBLIC WORKS OVERHEADS					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (24,000)	\$ (13,210)	\$ (20,000)
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (34,000)	\$ (30,556)	\$ (34,000)
Employee Costs - Travel & Accommodation	MGR WORKS	20260.0267	\$ (3,600)	\$ (2,817)	\$ (3,600)
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,500)	\$ (423)	\$ (1,000)
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ (20,000)	\$ -	\$ (27,735)
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (289,093)	\$ (283,888)	\$ (306,690)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (1,000)	\$ (366)	\$ (1,000)
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (168,658)	\$ (151,209)	\$ (177,776)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (14,000)	\$ (14,710)	\$ (14,800)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (56,465)	\$ (50,856)	\$ (57,776)
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (350,000)	\$ (330,382)	\$ (350,000)
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (8,127)	\$ (10,000)
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (20,000)	\$ (13,050)	\$ (15,000)
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (6,000)	\$ -	\$ (6,000)
Other Expenses - Event Road Closures	MGR WORKS	20262.0394	\$ (4,000)	\$ (1,519)	\$ (4,000)
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (10,000)	\$ (9,248)	\$ (15,000)
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (5,161)	\$ (7,500)
Other Expenses - Carting to Stockpile/Pit Reinstatement	MGR WORKS	20262.0324	\$ (25,000)	\$ (20,200)	\$ (30,000)
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (10,000)	\$ (5,862)	\$ (7,500)
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (26,000)	\$ (30,835)	\$ (26,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (10,000)	\$ (10,127)	\$ (20,000)
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (3,000)	\$ (1,593)	\$ (3,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (1,200)	\$ (881)	\$ (1,500)
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (500)	\$ (572)	\$ (500)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (30,000)	\$ (19,251)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (129,495)	\$ (135,705)	\$ (141,280)
<i>Sub-total - Cash</i>			<i>\$ (1,255,011)</i>	<i>\$ (1,140,548)</i>	<i>\$ (1,311,658)</i>
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (686)	\$ (5,305)	\$ (5,517)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (18,666)	\$ (17,417)	\$ (18,114)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (109,676)	\$ (78,577)	\$ (81,720)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (13,135)	\$ (9,487)	\$ (14,077)
<i>Sub-total - Non Cash</i>			<i>\$ (142,163)</i>	<i>\$ (110,787)</i>	<i>\$ (119,429)</i>
Sub-total Operating Expenditure			\$ (1,397,173)	\$ (1,251,334)	\$ (1,431,086)
Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,397,173	\$ 1,251,334	\$ 1,431,086
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Other Income - Rental - Staff Housing	ACCOUNTANT	11411.0231	\$ 6,760	\$ 6,760	\$ 6,760
Other Income - Other	ACCOUNTANT	11411.0232	\$ 1,378	\$ 1,333	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ 8,138</i>	<i>\$ 8,093</i>	<i>\$ 8,260</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ 3,215	\$ 5,473
Total Operating Income			\$ 8,138	\$ 11,308	\$ 13,733

	Responsible Officer	Account Number	Amended Budget 30 June 2013	Estimated Actual 30 June 2013	Budget 30 June 2014
PLANT OPERATION COSTS					
Operating Expenditure					
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (31,556)	\$ (30,138)	\$ (31,556)
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (224)	\$ (3,000)
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (45,000)	\$ (33,368)	\$ (40,000)
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (62,281)	\$ (60,013)	\$ (62,281)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (6,939)	\$ (6,600)	\$ (5,204)
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (2,024)	\$ (1,740)	\$ (2,024)
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (1,760)	\$ (5,000)
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (30,000)	\$ (10,910)	\$ (25,000)
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (310,000)	\$ (307,868)	\$ (300,000)
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (14,746)	\$ (15,000)
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (34,000)	\$ (35,054)	\$ (36,000)
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (110,000)	\$ (100,233)	\$ (110,000)
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (9,137)	\$ (10,000)
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (35,000)	\$ (15,332)	\$ (35,000)
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (50,000)	\$ (28,407)	\$ (50,000)
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (4,893)	\$ (5,000)
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (20,000)	\$ (13,883)	\$ (20,000)
<i>Sub-total - Cash</i>			\$ (775,300)	\$ (674,306)	\$ (755,565)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (435,525)	\$ (361,348)	\$ (397,483)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (41,827)	\$ -	\$ (13,929)
<i>Sub-total - Non Cash</i>			\$ (477,352)	\$ (361,348)	\$ (411,413)
Sub-total Operating Expenditure			\$ (1,252,652)	\$ (1,035,654)	\$ (1,166,978)
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,252,652	\$ 1,035,654	\$ 1,166,978
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 42,271	\$ -	\$ 139,485
Total Operating Income			\$ 42,271	\$ -	\$ 139,485
UNCLASSIFIED					
Operating Expenditure					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (4,000)	\$ (2,241)	\$ (4,000)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (17,400)	\$ (18,811)	\$ (19,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (10,000)	\$ (2,513)	\$ (5,000)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (19,000)	\$ (19,536)	\$ (5,000)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (500)	\$ (949)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (13,382)	\$ (13,603)	\$ (14,600)
<i>Sub-total - Cash</i>			\$ (65,282)	\$ (57,653)	\$ (49,600)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (1,600)	\$ (1,524)	\$ (1,585)
Non Cash Expenses - Depreciation - Plant, Machinery & Equipment	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (1,600)	\$ (1,524)	\$ (1,585)
Total Operating Expenditure			\$ (66,882)	\$ (59,177)	\$ (51,185)
Operating Income					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 26,000	\$ 23,230	\$ 26,000
Other Income - Lease Rental	DCEO	11420.0230	\$ 500	\$ 984	\$ 500
Other Income - Other Operating Income	DCEO	11420.0232	\$ 1,000	\$ -	\$ -
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,500	\$ 50	\$ 1,000
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 29,000	\$ 24,264	\$ 27,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 29,000	\$ 24,264	\$ 27,500
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (140,417)	\$ (456,991)	\$ (415,952)
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 149,409	\$ 447,980	\$ 583,218



SHIRE OF PLANTAGENET

13

FEEES & CHARGES

14



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
<u>PROGRAM 4 - Governance</u>			
Publications			
The following publications are available free of charge on the Council's web site (www.plantagenet.wa.gov.au) or for purchase from the Administration Centre.			
Council Agenda - Per Year - Mail Out	** c	\$128.00	\$128.00
Council Minutes - Per Year - Mail Out	** c	\$128.00	\$128.00
Council Agenda & Minutes - Per Year - Mail Out (No Charge for Media & Community Groups)	** c	\$215.00	\$215.00
Copy of Local Law - Individual - \$5.00 Minimum	** c	\$0.38 per page	\$0.38 per page
'Rich and Beautiful' Book	** c	N/A	\$27.50
Rate Book Enquiry			
Written Rate Searches	** c	\$26.00	\$26.00
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$34.00	\$34.00
Rate - Other			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$25.00	\$25.00
Copy Of Rates Notice - Current Year - Per Notice	** c	\$5.50	\$5.50
Copy Of Rates Notice - Previous Year - Per Notice	** c	\$11.00	\$11.00
Freedom of Information			
Freedom of Information Charges as Set under the FOI Act Regulations:			
- Application Fee	s	\$30.00	\$30.00
- Charge for Time Dealing with the Application - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Access Time Supervised by Staff - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Photocopying Staff Time - Per Hour - Pro Rata	s	\$30.00	\$30.00
- Black & White Photocopy - A4	s	\$0.20	\$0.20
- Black & White Photocopy - A3	c	\$0.70	\$0.70
- Colour Photocopy - A4	c	\$2.30	\$2.30
- Colour Photocopy - A3	c	\$4.50	\$4.50
- Colour Photocopy - A1 (Plotter)	c	\$15.50	\$15.50



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Other			
Provision Of Rural Street Number	** c	\$11.00	\$12.10
Hire of Video/Data Projector - Per Day	** c	\$60.00	\$60.00
Hire of Video/Data Projector - Bond	** c	\$120.00	\$120.00
Hire of Electronic Equipment- Per Day	** c	\$31.00	\$31.00
Hire of Electronic Equipment - Bond	** c	\$115.00	\$115.00
Shire Maps	** c	\$27.00	\$27.00
Sale of GIS Images (A4)	** c	\$11.00	\$11.00
Sale of GIS Images (A3)	** c	\$34.00	\$34.00
Staff Charge-Out Fee - Per Hour	** c	\$75.00	\$75.00
<u>PROGRAM 5 - Law, Order & Public Safety</u>			
Dog Licences			
Inspection of Register	s	\$0.50	\$0.50
Certified Copy of an Entry in the Register	s	\$1.00	\$1.00
<u>Registrations</u>			
- Unsterilised - One Year	s	\$30.00	\$30.00
- Unsterilised - Three Years	s	\$75.00	\$75.00
- Sterilised - One Year	s	\$10.00	\$10.00
- Sterilised - Three Years	s	\$18.00	\$18.00
- Guide Dogs	s	Nil	Nil
- Dogs Used for Droving or Tending Stock	s	25% of fee	25% of fee
- Dogs Owned by Pensioners	s	50% of fee	50% of fee
- Foxhounds, bona fide kept together in a kennelled pack of not less than ten	s	\$40.00 per pack	\$40.00 per pack
- Registration After 31 May (Current Year Only)	s	50% of fee	50% of fee
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act where not otherwise registered - per establishment	s	\$100.00	\$100.00
Dogs certified by the Director of the State Emergency Services as being tracker dogs used for the purposes of the State Emergency Services in the registration year	s	\$1.00	\$1.00



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	2012/2013	2013/2014
<u>IMPOUNDING FEES - DOGS</u>			
- First Offence - for owner	c	\$75.00	\$75.00
- Second Offence - for owner	c	\$91.00	\$91.00
- Third Offence & Thereafter - for owner	c	\$125.00	\$125.00
Daily Sustenance	c	\$25.00	\$25.00
<u>IMPOUNDING FEES - VEHICLES</u>			
Cost of Removal - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time
Impounding Fee Daily while in Pound	c	\$13.00	\$13.00
<u>IMPOUNDING FEES - STOCK</u>			
All Stock Impounded Between 8.00am & 5.00pm:			
- First Offence	c	\$94.00	\$94.00
- Second Offence	c	\$118.00	\$118.00
- Third Offence & Thereafter	c	\$141.00	\$141.00
All Stock Impounded Between 5.00pm & 8.00am:			
- First Offence	c	\$123.00	\$123.00
- Second Offence	c	\$146.00	\$146.00
- Third Offence & Thereafter	c	\$177.00	\$177.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$26.00	\$26.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$13.00	\$13.00
Transport of Stock - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time
<u>MISCELLANEOUS</u>			
Bond - Animal Trap	c	\$55.00	\$55.00
Bond - Anti Barking Dog Collar	c	\$55.00	\$55.00
Destruction of Animals at owner's Request	** c	\$75.00	\$75.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	c	\$24.00	\$24.00

NOTE: Charges May Change in Accordance with the Revision of Dog Regulations 1976. All Infringements are Set under the Dog Regulations 1976 Regulation 13(1) & the Local Government (Miscellaneous Provisions) Act 1960



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
<u>PROGRAM 7 - Health</u>			
Health Administration & Inspection			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$134.00	\$134.00
Hawker's Licence - Non Food/Per Annum	c	\$24.00	\$24.00
Annual Registration of Lodging House	c	\$235.00	\$235.00
License & Renewal of Morgue	c	\$107.00	\$107.00
Health Assessment Fee	c	\$112.00	\$112.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$57.00	\$57.00

The following fees and charges are prescribed under various regulations made under the Health Act 1911 and the Food Act 2008 and do not require endorsement by the Council:

- Food Regulations 2009
- Health (Food Standards) (Administration) Regulations 1986
- Health (Pet Meat) Regulations 1990
- Health (Offensive Trades Fees) Regulations 1976
- Health (Public Buildings) Regulations 1992
- Health (Food Hygiene) Regulations 1993
- Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Caravan Parks & Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer			
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997			
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:			
- Rigid Annex/Shed/Other Structures	c	\$54.00	\$54.00
- Park Home	c	\$107.00	\$110.75
- Temporary Accommodation	c	\$107.00	\$110.75
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)			
Government Dam Water Charge - Per Kilolitre	** c	\$2.20	\$0.65
<u>PROGRAM 10 - Community Amenities</u>			
Refuse Collection Services (Receptacle Charge)			
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one approved rubbish bin pickup per week and one 240 litre recycling bin per fortnight at no extra charge, per annum			
	c	\$180.00	\$180.00
Weekly Service - Commercial & Industrial - This charge permits one approved 240 litre bin pickup, per annum			
	c	\$180.00	\$180.00
Additional Services - All - per annum			
	c	\$140.00	\$180.00
Replacement 120 Litre Blue Bin			
		\$65.00	\$66.00
Replacement of Lost/Misplaced Additional Bin Stickers			
		\$5.50	\$5.50



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Waste Disposal at Landfill Sites & Transfer Stations			
<u>Attended & Fenced Landfill Sites & Transfer Stations</u> (Mount Barker, Kendenup, Porongurup, Kamballup)			
Four tokens per month per domestic household be issued to rural properties who do not receive a Council provided kerbside pickup service be adopted as the method for collecting fees & charges for the disposal of waste at the Council's various landfill and transfer station sites for the 2013/2014 financial year. The following fees and token values will be charged:			
<u>Rocky Gully</u>			
Clean Fill	c	No charge	No charge
Untaminated & Sorted Scrap Metal	c	No charge	No charge
Untaminated Green Waste	c	No charge	No charge
	Tokens Require		
Item			
1 x 120L or 240L Mobile Garbage Bin - Units of 240L Thereafter	1 c	\$2.80	\$3.20
Car Boot Load	1 c	\$2.80	\$3.20
Station Wagon Boot Load	2 c	\$5.60	\$6.40
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	4 c	\$11.20	\$12.80
Small Truck (2-4 tonne)	12 c	\$33.60	\$38.40
Medium Truck (4-6 tonne)	16 c	\$44.80	\$51.20
Truck (6-8 tonne)	24 c	\$67.20	\$76.80
Truck - 8 Plus Tonne Single Axle	32 c	\$89.60	\$102.40
Truck - 8 Plus Tonne Dual Axle	40 c	\$112.00	\$128.00
Truck (Semi Trailer 20m ³ Capacity)	80 c	\$224.00	\$256.00
Bulk Bin (3m ³ or Less)	12 c	\$33.60	\$38.40
Bulk Bin (3m ³ - 6m ³)	16 c	\$44.80	\$51.20
Bulk Bin (6m ³ - 10m ³)	24 c	\$67.20	\$76.80
Bulk Bin (Exceeding 10m ³)	40 c	\$112.00	\$128.00
Car Body (If placed in Recyclable Area)	Free c	No charge	No charge
Truck Body/Large Equipment (If Recyclable)	Free c	No charge	No charge
White Goods	Free c	No charge	No charge
Asbestos - \$/m ³ or part thereof - Accepted at O'Neill Road site only	50 c	\$56.00	\$160.00
Batteries (Car, Truck etc)	Free c	No charge	No charge
Untaminated, Sorted Scrap Metal	Free c	No charge	No charge
Untaminated Timber	Free c	No charge	No charge
Untaminated Green Waste	Free c	No charge	No charge
Clean Fill	Free c	No charge	No charge
Septage (\$/kl)	14 c	\$11.20	\$44.80



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
After Hours Septage Disposal call Out Fee	60 c	N/A	\$192.00
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1 c	\$2.80	\$3.20
Carcasses (Small Animal)	1 c	\$2.80	\$3.20
Carcasses (Large Animal)	4 c	\$11.20	\$12.80
Recyclables (If placed in provided bin or nominated area)	Free c	No charge	No charge
Cardboard From Commercial Operators (m ³)	4 c	\$11.20	\$12.80
Tyres (Based On Costs as Charged to the Council)			
Tokens			
- Passenger Vehicle & Motor Cycle Tyres	1 c	\$2.80	\$3.20
- Light Truck Tyres	2 c	\$5.60	\$6.40
- Truck Tyres	4 c	\$11.20	\$12.80
- Super Single Truck Tyres	5 c	\$14.00	\$16.00
- Passenger Tyre On Rim	2 c	\$5.60	\$6.40
- Light Truck Tyre 4x4 on Rim - not Split Rim	3 c	\$8.40	\$9.60
- Truck Tyre On Rim	9 c	\$25.20	\$28.80
- Small Forklift Tyre Up to 30cm	1 c	\$2.80	\$3.20
- Medium Forklift Tyre 30cm to 45cm	3 c	\$8.40	\$9.60
- Large Forklift Tyre 45cm to 60cm	3 c	\$8.40	\$9.60
- Solid Forklift Tyre Small up to 30cm	4 c	\$11.20	\$12.80
- Solid Forklift Tyre Medium 30cm to 45cm	5 c	\$14.00	\$16.00
- Solid Forklift Tyre Large 45cm to 60 cm	6 c	\$16.80	\$19.20
- Solid Forklift Tyre Extra Large 60cm to 1m	22 c	\$61.60	\$70.40
- Solid Forklift Tyre 1m & Above Per Tonne	44 c	\$123.20	\$140.80
- Tractor Tyre Small Up to 1m	12 c	\$33.60	\$38.40
- Tractor Tyre large 1m to 2m	26 c	\$72.80	\$83.20
- Bobcat Tyre	2 c	\$5.60	\$6.40
- Earthmover Tyre Small Up to 1m	28 c	\$78.40	\$89.60
- Earthmover Tyre Medium 1m to 1.5m	38 c	\$106.40	\$121.60
- Earthmover Tyre large 1.5m to 2m	58 c	\$162.40	\$185.60
- Grader Tyre	26 c	\$72.80	\$83.20



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Town Planning			
1 Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$107.00	\$107.00
1A Determination of a Planning Consent Application for All 'AA' & 'SA' Developments where the Estimated Cost of the Development Is:			
(a) not more than \$50,000	s		
(b) more than \$50,000 but not more than \$500,000	s	Maximum Fees as prescribed in	Maximum Fees as prescribed in
(c) more than \$500,000 but not more than \$2.5 million	s	the Planning & Development	the Planning & Development
(d) more than \$2.5 million but not more than \$5 million	s	(Local Government Planning Fees)	(Local Government Planning
(e) more than \$5 million but not more than \$21.5 million -	s	Regulations	Fees) Regulations
(f) more than \$21.5 million	s		
where a development has commenced or been carried out:		Maximum Fees as prescribed in	Maximum Fees as prescribed in
		the Planning & Development	the Planning & Development
		(Local Government Planning Fees)	(Local Government Planning
		Regulations	Fees) Regulations
2 Provision of a subdivision clearance:			
(a) not more than five lots	s	Maximum Fees as prescribed in	Maximum Fees as prescribed in
(b) more than five lots but not more than 195 lots	s	the Planning & Development	the Planning & Development
(c) more than 195 lots	s	(Local Government Planning Fees)	(Local Government Planning
		Regulations	Fees) Regulations
3 Application for approval of home occupation	s		
(a) Initial Fee	s	Maximum Fees as prescribed in	Maximum Fees as prescribed in
(b) Renewal Fee	s	the Planning & Development	the Planning & Development
		(Local Government Planning Fees)	(Local Government Planning
		Regulations	Fees) Regulations



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
4 Applications for change of use or for alteration or extension or change of a non-conforming use where 'development' is not occurring and includes where the proposal has commenced or been carried out	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
5 Reply to a Property Settlement Questionnaire	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
6 Determination of a Planning Consent Application for Signs	c	\$53.50	\$53.50
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$53.50	\$53.50
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate	c	\$53.50	\$53.50
9 <u>SCHEME AMENDMENTS AND STRUCTURE PLANS</u>			
The fees, charges & costs associated with processing & considering scheme amendments & structure plans will be determined using the Town Planning (Local Government Planning Fees) Regulations fees structure guidelines. In general terms, the fees will be determined after making allowance for officer's time, direct costs involved & a percentage allowance to recover operating overhead costs. GST will be charged where applicable. (Further details can be obtained from the Manager Development Services.)			
10 <u>SCHEME AMENDMENT REQUESTS</u>			
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		\$705.00	\$705.00

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or	2012/2013	2013/2014
11 EXTRACTIVE INDUSTRIES			
Development Application	S	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
Annual Licence Fee under Local Law	c	\$165.00	\$165.00
Transfer of Licence Fee under Local Law	c	\$58.00	\$58.00
Licence Renewal Fee under Local Law	c	\$58.00	\$58.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,350.00	\$2,350.00
12 ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW			
Application for Permit Fee	c	\$118.00	\$118.00
Permit Renewal/Transfer Fee	c	\$58.00	\$58.00
13 CASH IN LIEU OF CAR PARKING			
Payment Per Car Bay	C	Payment per bay of \$4,000.00 for construction and a current valuation for the land content at 25m ² per bay	Payment per bay of \$4,000.00 for construction and a current valuation for the land content at 25m ² per bay
14 STRATA TITLES			
Processing of applications and issuing of Local Government Authority Certificates - fees as per Strata Titles General Regulations - Schedule 1	S		
15 RELOCATED DWELLINGS			
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$10,000.00	\$10,000.00
16 ROAD MAINTENANCE CONTRIBUTION			
Road maintenance contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.	c	\$3,080.00	\$3,080.00

SCHEDULE OF FEES AND CHARGES

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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
17 PUBLICATIONS			
Town Planning Scheme Text	** c	\$30.00	\$30.00
Local Planning Strategy	** c	\$35.00	\$35.00
Planning Vision	** c	\$35.00	\$35.00
Other Council Planning Publications	** c	\$21.50	\$21.50
18 ADVERTISING COSTS			
Charge for proposals requiring advertising such as 'SA' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be refunded.	c	Actual Costs	Actual Costs
Cemeteries - Standard Charges			
Funeral Director's Licence Fee - Annual	c	\$400.00	\$400.00
Funeral Director's Licence Fee - Single Interment	c	\$150.00	\$150.00
Monumental Mason's Licence Fee - Annual	c	\$53.50	\$53.50
Grave Number Plate	c	\$22.50	\$22.50
Single Funeral Permit (Not Funeral Directors)	c	\$535.00	\$535.00
Photos of a Grave	c	\$26.50	\$26.50
Bond On Sand Box	c	\$50.00	\$50.00
Bond On Shovel	c	\$50.00	\$50.00
Cemeteries - Mount Barker (East), Kendenup, Rocky Gully			
(a) On application (or renewal) for a Form of Grant of Right of Burial - 25 Years - Includes Natural Earth Burials Land 2.44m x 1.2m (per plot)	c	\$78.00	\$1,000.00
(b) On application for a form or order of burial for:			
- an ordinary grave	c	\$674.00	\$1,000.00
- a grave for any child under seven or stillborn	c	\$337.00	\$600.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	c	\$135.00	\$150.00
Re-Opening/Exhumation - Mount Barker (East)			
- Reopening	c	\$1,070.00	\$1,070.00
- Exhumation	c	\$1,284.00	\$1,284.00
Re-Opening/Exhumation - Rocky Gully			
- Reopening	c	\$1,712.00	\$1,712.00
- Exhumation	c	\$2,140.00	\$2,140.00



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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Re-Opening/Exhumation - Kendenup			
- Reopening	c	\$1,284.00	\$1,284.00
- Exhumation	c	\$1,605.00	\$1,605.00
Reburial After Exhumation	c	\$856.00	\$856.00
Where removing of kerbing, tiles, grass etc is necessary, according to time required at a rate per man hour or part thereof:	c	\$43.00	\$43.00
(c) Extra charge to replace any headstone, monument or kerbing after re-opening any grave.	c	\$394.00	\$394.00
For each interment on a Saturday, Sunday or Public Holiday	c	\$1,284.00	\$1,350.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	c	\$135.00	\$135.00
Miscellaneous Charges:			
Permission to erect a headstone and/or monument/kerbing	** c	\$53.50	\$53.50
Permission to erect any nameplate	** c	\$22.50	\$22.50
Interment of Ashes in a Grave or Niche			
- Monday to Friday	** c	\$135.00	\$400.00
- Saturday, Sunday & Public Holidays	** c	\$203.00	\$600.00
Niche wall			
- single niche - includes engraved bronze plate	** c	\$428.00	\$428.00
- double niche - includes engraved bronze plate	** c	\$856.00	\$856.00
- vases for niche wall	** c	\$40.00	\$50.00



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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Mount Barker Cemetery (West) - Lot 106 Mitchell Street			
(a) On application (or renewal) for a Form of Grant of Right of Burial (25 Years) for - Land 2.44m x 1.2m (per plot)	** c	\$535.00	\$1,000.00
(b) On Application for a Form or Order of Burial For:			
- an Ordinary Grave (Section A - Lawn Section)	** c	\$1,000.00	\$1,000.00
- an Ordinary Grave (Section E - Headstone Section)	** c	N/A	\$1,075.00
- a Grave of a Child under Seven Years of Age or Stillborn	** c	\$337.00	\$600.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	** c	\$135.00	\$150.00
Re-opening an Ordinary Grave for Each Interment or Exhumation			
- Reopening	** c	\$856.00	\$1,070.00
- Exhumation	** c	\$1,070.00	\$1,284.00
Reburial After Exhumation	** c	\$856.00	\$856.00
For each interment on a Saturday, Sunday or Public Holiday	** c	\$1,284.00	\$1,350.00
Interment of Ashes in a Grave or Niche			
- Monday to Friday	** c	\$135.00	\$400.00
- Saturday, Sunday & Public Holidays	** c	\$203.00	\$600.00
Miscellaneous Charges:			
Garden Ground Niche (plus plaque cost below)	** c	\$749.00	\$470.00
Plaque (Bronze on Concrete Plinth)			Actual Costs to be charged
Garden of Remembrance - Kerb Plaque	** c	\$321.00	\$321.00
Memorial Rock - Standard - Up to 700mm High	** c	\$3,210.00	\$3,210.00
Memorial Rock - Large - 700mm to 1.5m High	** c	\$5,350.00	\$5,350.00
Memorial Rock - Very Large in Roundabout Entry - Premium Location - Two Only	** c	\$16,050.00	\$16,050.00
Memorial Seat - Ten Years	** c	\$4,280.00	\$4,280.00
Memorial Seat - Additional Plaques	** c	\$321.00	\$321.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$2,140.00	\$2,140.00
Memorial Tree - Medium - 2m to 4m	** c	\$3,210.00	\$3,210.00
Memorial Tree - Large - Over 4m	** c	\$4,280.00	\$4,280.00
Memorial Tree - Additional Plaques	** c	\$321.00	\$321.00



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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
<u>PROGRAM 11 - Recreation & Culture</u>			
All halls			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Plantagenet District Hall			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$27.00	\$40.00
Full Day - More than Four Hours	** c	\$53.50	\$80.00
Chair Set Up Fee	** c	\$53.50	\$80.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			
Lesser Hall - Not for Hire			
Other Halls			
Kamballup, Kendenup, Porongurup, Woogenellup, Rocky Gully & Narrikup Halls			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Per Half Day	** c	\$13.50	\$13.50
Per Full Day	** c	\$26.50	\$26.50
Per Half Day Regular Booking	** c	\$8.00	\$8.00
Per Full Day Regular Booking	** c	\$13.50	\$13.50
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			
Frost Pavilion			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$58.50	\$60.00
Full Day - More than Four Hours	** c	\$107.00	\$120.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			



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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Taylor-Dennis Pavilion			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Half Day - less than Four Hours	c	\$32.00	\$32.00
Full Day - More than Four Hours	** c	\$53.50	\$53.50
Chair Set Up Fee	**	\$53.50	\$53.50
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			
Frost / Taylor Dennis Pavilion (Combined)			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$85.00	\$90.00
Full Day - More than Four Hours	** c	\$150.00	\$170.00
Skinner Pavilion			
Half Day - less than Four Hours	** c	\$26.50	\$26.50
Full Day - More than Four Hours	** c	\$53.50	\$53.50
Frost Park Sheep Pavilion			
Bond - Functions Without Alcohol	c	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00
Half Day - less than Four Hours	** c	\$32.00	\$32.00
Full Day - More than Four Hours	** c	\$53.50	\$53.50
Annual Rental	** c	\$268.00	\$268.00
Landmark - Sheep Pavilion - Plus 10% Private Pen Hire	** c	\$273.00	\$273.00
Cleaning Fee - Sheep Sales	** c	\$428.00	\$428.00
Private Sales - Cattle, Sheep or Goats - Plus 10% Private Pen Hire	c	\$428.00	\$428.00
Bond On Sheep Pens	c	\$300.00	\$300.00
Showers & Toilets Only	** c	\$37.50	\$37.50

Landmark Sheep Sales - \$27.30 inc GST Income To Be Paid To Agricultural Society

Private Sales - \$42.80 inc GST Income To Be Paid To Agricultural Society

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Frost Park			
Bond for Hire of Oval	c	\$300.00	\$300.00
Bond for Hire of Shared Equine Facility	c	\$500.00	\$500.00
Agricultural Shows/Field Days	** c	\$535.00	\$535.00
Shared Equine Facility - Per Day	** c	\$53.50	\$53.50
Shared Equine Facility - Per Annum - (RDA, Stock Horse Society, Mount Barker Campdraft, Woogenellup Polocrosse Club	** c	\$375.00	\$375.00
Mount Barker Turf Club - Per Meeting	** c	\$428.00	\$428.00
Hire of Oval	** c	\$37.50	\$37.50
Sporting Club Oval Hire	** c	\$37.50	\$37.50
Training (With Lights) - Per Hour	** c	\$21.50	\$21.50
Circus - Fee	** c	\$500.00	\$500.00
Circus - Bond	** c	\$1,500.00	\$1,500.00
Sounness Park			
Bond	c	\$300.00	N/A
Hire of Oval	** c	\$37.50	N/A
Cricket Association - Per Season - Oval Only	** c	\$500.00	N/A
Sporting Club Oval Hire	** c	\$37.50	N/A
Training (With Lights) - Per Hour	** c	N/A	N/A
Circus - Fee (Not permitted)	** c	\$500.00	N/A
Circus - Bond (N/A)	** c	\$1,500.00	N/A
Club Rooms			
Bond - Functions Without Alcohol	c	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A
Half Day - less than Four Hours	** c	N/A	N/A
Full Day - More than Four Hours	** c	N/A	N/A
Other Ovals (Kendenup, Narrikup, Rocky Gully)			
Cricket Association(s) - Per Season - Per Oval (Oval Only)	** c	\$500.00	\$500.00
Hire of Oval	** c	\$37.50	\$37.50
Polocrosse Ground			
Ground rental per annum	** c	N/A	N/A
Ground rental per event	** c	\$53.50	\$53.50



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	Statutory (s) or		<u>2012/2013</u>	<u>2013/2014</u>
Football Club (Frost Park)				
Bond	c		\$500.00	\$500.00
Use of Facilities - Including Use of Lights - Per Annum	** c		\$2,140.00	\$2,140.00
Tennis Courts				
Mt Barker Tennis Club - Per Season	** c		\$750.00	\$750.00
Mount Barker Public Swimming Pool				
Bond - Functions Without Alcohol	** c		\$300.00	\$300.00
Bond - Functions with Alcohol	** c		N/A	N/A
<u>Normal Entry</u>				
Under Five Years	** c		\$2.00	\$2.00
Five - 16 Years	** c		\$5.00	\$5.00
All Adults	** c		\$5.00	\$5.00
Spectators (Day or Part)	** c		\$1.50	\$1.50
Concession			N/A	\$3.00
Corporate Membership - Minimum 10 Purchases	** c		\$70.00 each	\$70.00 each
<u>Season Tickets</u>				
Under Five Years	** c		\$32.00	\$32.00
Five - 16 Years	** c		\$75.00	\$75.00
Adult Season Tickets	** c		\$75.00	\$75.00
Adult Season Tickets - Concession	** c		N/A	\$45.00
Family Season Tickets - Two Adults & Two Children	** c		\$215.00	\$215.00
- Additional family members	** c		\$21.00	\$21.00
<u>Half Season Tickets</u>				
Under Five Years - Half Season Tickets - 1 February Onwards	** c		N/A	\$20.00
Five - 16 Years - Half Season Tickets - 1 February Onwards	** c		N/A	\$40.00
Adult - Half Season Tickets - 1 February Onwards	** c		N/A	\$40.00
Concession - Half Season Tickets - 1 February Onwards	** c		N/A	\$25.00
Family Half Season Tickets - Two Adults & Two Children	** c		\$107.00	\$110.00
- Additional family members	** c		\$10.50	\$10.50



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<u>Swimming Classes</u>			
School Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50
Vacation Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50
After Hours Group Bookings - Per Hour	** c	\$85.00	\$85.00
Swimming Carnival Set Up Fee - Per Event	c	\$53.50	\$53.50
Aquatic Programs - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time
Recreation Centre			
Bond - Functions Without Alcohol	c	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00
<u>Entry to the Recreation Centre Hall</u>			
Under 5 Years (If not Involved in a Structured Activity)	** c	Free	Free
Under 5 Years (If Involved in a Structured Activity)	** c	\$3.00	\$3.50
Students		\$3.00	\$3.50
Adults	** c	\$5.50	\$6.00
Spectator (Non-Function)	** c	\$1.50	\$1.50
Concession	** c	\$3.00	\$3.50
<u>Entry to the Gymnasium</u>			
Adults	** c	\$8.00	\$9.00
Concession	** c	\$5.00	\$5.00
<u>Programs (Includes Entry for the Duration of the Activity)</u>			
Aerobics & Fitness Classes	** c	\$8.00	\$8.00
Concession Charge	** c	\$5.00	\$5.00
Gym Appraisal	** c	\$35.00	\$35.00
Super-Abs	** c	N/A	N/A
Toddlerfun	** c	N/A	N/A
Kidsfit	** c	N/A	N/A
<u>Squash</u>			
Squash Court Hire - Per Hour - Per Person	** c	Nil	Nil
All Racket Hire - Free with Membership	** c	\$3.50	\$3.50
<u>Rock Climbing Wall</u>			
Climb & Belay	** c	\$5.50	\$6.00
Instructor - Per Hour - Compulsory	** c	\$35.00	\$35.00
Equipment Hire - Per Person	** c	\$3.50	\$3.50



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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
<u>Full Centre Memberships 'Gold' (7 Day - 6.00am-10.00pm Access)</u>			
ADULT			
- Twelve Months	** c	\$425.00	\$425.00
FAMILY (Two Adults Only)			
- Twelve Months	** c	\$780.00	\$780.00
CORPORATE (Minimum 10 purchases)			
- Twelve Months	** c	\$383.50 each	\$383.50 each
CONCESSION			
- Twelve Months	** c	\$270.00	\$270.00
<u>Full Centre Memberships 'Silver'</u>			
CHILDREN under 16			
- One Month	** c	\$50.00	\$50.00
- Three Months	** c	\$90.00	\$90.00
- Six Months	** c	\$140.00	\$140.00
- Twelve Months	** c	\$220.00	\$220.00
ADULT			
- One Month	** c	\$75.00	\$75.00
- Three Months	** c	\$140.00	\$140.00
- Six Months	** c	\$240.00	\$240.00
- Twelve Months	** c	\$375.00	\$375.00
FAMILY			
- One Month	** c	\$120.00	\$120.00
- Three Months	** c	\$240.00	\$240.00
- Six Months	** c	\$375.00	\$375.00
- Twelve Months	** c	\$680.00	\$680.00
CONCESSION			
- One Month	** c	\$50.00	\$50.00
- Three Months	** c	\$90.00	\$90.00
- Six Months	** c	\$140.00	\$140.00
- Twelve Months	** c	\$220.00	\$220.00
CORPORATE (Minimum 10 purchases)			
- Twelve Months	** c	\$320.50	\$320.50



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<u>Full Centre Memberships 'Gold' - Direct Debit Membership</u>				
ADULT				
- Twelve Months	** c		\$486.00	\$486.00
<u>FAMILY (Two Adults Only)</u>				
- Twelve Months	** c		\$814.00	\$814.00
<u>CONCESSION</u>				
- Twelve Months	** c		366.00 each	366.00 each
<u>Full Centre Memberships 'Silver' - Direct Debit Membership</u>				
ADULT				
- Six Months	** c		\$305.00	\$305.00
- Twelve Months	** c		\$440.00	\$440.00
<u>FAMILY</u>				
- Six Months	** c		\$440.00	\$440.00
- Twelve Months	** c		\$728.00	\$728.00
<u>CONCESSION</u>				
- Six Months	** c		\$206.00	\$206.00
- Twelve Months	** c		\$297.00	\$297.00
<u>Loyalty Members who renew their Gold or Silver memberships for:</u>				
- Three Months, will receive 1 week extra for free (Silver Only)				
- Six Months, will receive 2 weeks extra for free (Silver Only)				
- Twelve Months, will receive 1 month extra for free				
<u>Meeting Room & Creche Hire - During Business Hours</u>				
Creche Hire - Per Hour	** c		\$16.50	\$16.50
Creche - Late child pickup Fee (Per half Hour)	** c		N/A	\$10.00
Meeting Room Hire - Per Hour	** c		\$16.50	\$16.50
Hire of Entire Recreation Centre - Per Hour - Capped at \$650.00 Per Day	** c		\$55.00	\$55.00
Hire of One Court Only - Per Hour	** c		\$22.00	\$22.00
Stage Hire Fee - Per Block	** c		\$5.00	\$5.00
<u>All Recreation Centre Room Hire Fees - Outside of Business Hours</u>				
Access to Centre (Room Hire Fees Additional)	** c		\$110.00	\$110.00
Supervision Fee Per Hour (If Required)	** c		\$55.00	\$55.00

Centre Sponsorship



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Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c		\$50.00	\$50.00
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Silver'				
Students - Five - 16 Years	** c		\$252.00	\$265.50
Adult	** c		\$391.50	\$405.00
Family - Two Adults & Two Children	** c		\$783.00	\$805.50
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Gold'				
Students - Five - 16 Years	** c		N/A	\$310.50
Adult	** c		N/A	\$450.00
Family - Two Adults & Two Children	** c		N/A	\$895.50
Joint memberships with Direct Debit - Both Silver and Gold fees from above plus \$65 each fee for Direct Debit.				
Mount Barker Public Library				
Temporary Membership - Bond - Non Residents	** c		\$50.00	\$50.00
Family - Non Residents	** c		\$50.00	\$50.00
Replacement of Lost Cards	** c		\$2.00	\$2.00
Fines for Overdue Multimedia - Per Day	** c	(Maximum of \$5.00 if returned in good condition before billed)	\$0.20	\$0.20
Fines Other - Weekly/Item	** c	(Maximum of \$5.00 if returned in good condition before billed)	\$0.20	\$0.20
Items Lost And/Or Damaged by Reader	** c	(Considered lost if 8 weeks overdue)		
Account Fee	** c	(Added to cost of lost item when billed)	\$10.00	\$10.00
Photocopying A4 B&W - Per Copy	** c		\$0.30	\$0.30
Photocopying A4 Colour - Per Copy	** c		\$2.15	\$2.15
Photocopying A3 B&W - Per Copy	** c		\$0.65	\$0.65
Photocopying A3 Colour - Per Copy	** c		\$4.25	\$4.25
Laminating A4 - Per Sheet	** c		\$2.00	\$2.00
Binding Documents	** c		N/A	N/A
Internet/Email Mount Barker - Per Hour	** c		\$4.00	\$4.00
Internet/Email Mount Barker - Up to 30 minutes	** c		\$2.50	\$2.50
Internet/Email Mount Barker - Up to 15 minutes	** c		\$1.50	\$1.50
Fax - Local - First Sheet	** c		\$2.00	\$2.00
Fax - Local - Additional Sheets - Each	** c		\$0.50	\$0.50
Fax - Other (excluding International) - First Sheet	** c		\$3.00	\$3.00
Fax - Other (excluding International) - Additional Sheets - Each	** c		\$1.00	\$1.00
Fax - International - First Sheet	** c		\$5.00	\$5.00



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	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Fax - International - Additional Sheets - Each	** c	\$2.00	\$2.00
Fax - Receiving - Whole document	** c	\$5.00	\$5.00



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Rocky Gully Public Library				
Temporary Membership - Bond - Non Residents	** c		\$50.00	\$50.00
Family - Non Residents	** c		\$50.00	\$50.00
Replacement of Lost Cards	** c		\$2.00	\$2.00
Fines for Overdue Multimedia - Per Day (Maximum of \$5.00 if returned in good condition before	** c		\$0.20	\$0.20
Fines Other - Weekly/Item (Maximum of \$5.00 if returned in good condition before	** c		\$0.20	\$0.20
Items Lost And/Or Damaged by Reader (Considered lost if 8 weeks overdue)	** c	As indicated on stock item		As indicated on stock item
Internet/Email Rocky Gully - Per Hour	** c		\$4.00	\$4.00
<u>PROGRAM 13 - Economic Services</u>				
Rural Services				
Waybill Books	** c		\$16.50	\$16.50
Standpipe Cards	** c		\$16.00	\$16.00
Standpipe Water - Per Kilolitre	** c		\$1.70	\$2.25
Non Potable Water Charge - Per Kilolitre	** c		\$2.25	\$2.25
Great Southern Regional Cattle Saleyards				
Cattle Weighing & Penning - Per Head	** c		\$8.60	\$8.94
Cattle Penning Only - Per Head	** c		\$8.60	\$8.94
Cattle Weighing Only - Per Head	** c		\$3.65	\$3.80
Private Weighs - Per Head	** c		\$3.65	\$3.80
Shipping Weighs - Per Head	** c		\$3.65	\$3.80
Private/Shipping/Weighing only (per head – under 20 Cattle)	** c		\$5.15	\$5.34
Stud Bull Sale - Per Head	** c		\$11.50	\$11.96
Feed - Per Bale	** c	At Cost Plus \$4.15		At Cost Plus \$4.60
Removal - Per Head	** c		\$115.00	\$150.00
Agents Levy - Per Head	** c		\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** c		\$0.52	\$0.55
Manure Sales - Per Bobcat Bucket	** c		\$15.00	\$15.00
NLIS tagging services (per head / without permit – no evidence of previous tag)	** c		\$34.00	\$35.37
NLIS tagging services (per head / without permit - evidence of previous tag)	** c		\$17.00	\$17.68
NLIS tagging services (per head / with permit)	** c		\$17.00	\$17.68
NLIS tagging services - Bulls (per head)	** c		\$50.00	\$52.00
Transit Cattle - Per Head - Per Day (>2 animals)	** c		\$2.30	\$3.80
Transit Cattle - Per Head - Per Day (<=2 animals)	** c		N/A	\$5.34
Crush Fee - Per Head	** c		\$2.30	\$2.39
Agistment Fee (per head/per week)	** c		\$0.35	\$0.36



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Building Inspections			
Swimming Pool Inspection Fees - Four Yearly	s	\$55.00	\$55.00
For the Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations	s	As Per Building Regulations	As Per Building Regulations
Associated BCITF Levy - for Buildings Value Over \$20,000.00	s	0.2%	0.2%
Associated Building Service Levy	s	As Per Building Regulations	As Per Building Regulations
For the Issue of a Building Permit for All Other Classes - Building Regulations	s	As Per Building Regulations	As Per Building Regulations
Note: building licence fees - estimated costs used for determining building permit fees will be based upon the Cordell's publication for building construction			
Building approval certificate for unauthorised building work - Building Regulations		As Per Building Regulations	As Per Building Regulations
Demolition Licence/per storey	s	\$50.00	\$50.00
Inspection of relocated dwellings upon completion for bond refund	c	\$107.00	\$107.00
Building Permit Archive Search	** c	\$53.50	\$53.50
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations
Transport Licensing			
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$32.00	\$32.00



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

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PROGRAM 14 - Other Property & Services	Statutory (s) or	2012/2013	2013/2014
Works and Services			
Gates Permit Application	** c	\$56.00	\$56.00
Permanent Road Closure Application	** c	\$562.00	\$562.00
Temporary Road Closure Application	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Road Renaming Application	** c	\$215.00 Plus Actual Costs Charged by Geographic Names Committee	\$215.00 Plus Actual Costs Charged by Geographic Names Committee
Service & Tourism Directional Signs:	** c		
- Application Fee & Sign	** c	\$400.00 plus pro-rata of \$40.00 renewal fee (Jul-Sep \$40.00, Oct-Dec \$30.00, Jan-Mar \$20.00, Apr-Jun \$10.00)	\$400.00 plus pro-rata of \$40.00 renewal fee (Jul-Sep \$40.00, Oct-Dec \$30.00, Jan-Mar \$20.00, Apr-Jun \$10.00)
- Annual Renewal Fee - All Renewal Fees Due in July	** c	\$43.00	\$43.00
Erection of Lowood Road Banners	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$30.00	\$30.00
Standard Crossover Charges (The Council will contribute half of this cost subject to conforming with specifications)			
- Sealed Urban Crossover	** c	\$550.00	\$550.00
- Unsealed Urban Crossover	** c	\$330.00	\$330.00
- Sealed Rural Crossover	** c	\$550.00	\$550.00
- Unsealed Urban Crossover	** c	\$440.00	\$440.00



SCHEDULE OF FEES AND CHARGES

Adopted Budget 2013/2014

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

	Statutory (s) or	<u>2012/2013</u>	<u>2013/2014</u>
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (During Working Hours)			
Excavator	** c	\$165.00	\$172.00
Grader	** c	\$165.00	\$172.00
Loader	** c	\$140.00	\$146.00
Backhoe/Loader	** c	\$98.00	\$102.00
Skid-steer Loader	** c	\$82.00	\$85.00
Low Loader	** c	\$134.00	\$139.00
7/8 Tonne Truck	** c	\$92.00	\$95.00
Tandem Truck	** c	\$114.00	\$119.00
Tandem Truck & Pig Trailer	** c	\$172.00	\$179.00
Tractor & Broom/Slasher/Cutter	** c	\$106.00	\$110.00
4 Tonne Truck	** c	\$77.00	\$80.00
Chipper - Two men	** c	\$142.00	\$148.00
Vibrating Roller	** c	\$128.00	\$133.00
Multi Wheel Roller	** c	\$128.00	\$133.00
Semi Trailer	** c	\$138.00	\$144.00
Fogger	** c	\$54.00	\$56.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	** c	\$16.50	\$17.00
Supply of Concrete Pipes	** c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Additional Man Hours - Standard	** c		\$35.00
Additional Man Hours - Supervision	** c		\$40.00

The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)

NOTE: Plant Availability Is Subject to the Council's Road Program