



annual BUDGET 2014 - 2015



2014/2015 Adopted Budget

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introduction

2014/2015 Adopted Budget

INTRODUCTION

The 2014/2015 annual budget proposals for the Shire of Plantagenet are presented for information. The budget totals \$19.3 million representing operating expenditure of \$12.2 million and capital expenditure of \$7.1million.

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:

- Funds required to establish and maintain assets and services at levels sought by the community in line with the Strategic Community Plan and Corporate Business Plan;
- Levels of relevant cost indices;
- Prevailing economic conditions;
- Comparison with other local governments in the region.

At this stage, the following is proposed:

- 5% increase in rate revenue.
- Rubbish collection charge to increase to \$185.00.
- Minimum rate to increase to \$810.00.

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.

Expenditure on Stages 2 and 3 of Sounness Park (cricket and hockey grounds) in 2014/2015 involves an estimated \$2.4 million, most of which is grant funded and a further loan will likely be required depending on the scope of works and prices. The redevelopment of Sounness Park will have an impact on future operating costs.

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.

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 as well as ten passenger vehicles and the purchase of an out front cylinder mower. 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.

2014/2015 Adopted Budget

Long Term Financial Plan

Capital works proposals which have not been recommended for funding this year have been included in an amended 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 currently covers the period 2013-14 to 2022-23, but this is amended each year alongside the annual budget.

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.

2014/2015 Adopted Budget

KEY FEATURES

Income

- 5% increase in rate revenue
- Rubbish collection charge to increase to \$185.00
- Minimum rate to increase to \$810.00

Expenses

Financial Assistance Grants to community groups and organisations >\$84,000

Administration

Council Houses in Martin Street \$20,000

Waste Disposal Sites

Waste Sites - Bin covers \$40,000

O'Neill Road Tip Site - Steel hinged doors to rubbish receival area \$4,000

O'Neill Road Tip Site - Bitumen sealing & Signage 11,500

Cemeteries

Mount Barker Cemetery - Reticulation of feature gardens \$5,000

Mount Barker Cemetery - Install guttering to pavilion \$5,000

Halls

District Hall - Repaint internal walls and repair ceiling \$10,000

Porongurup Hall - New rear ramp and repairs to front ramp \$6,000

Swimming Pool

Retile showers \$5,000

Inflatable obstacle course \$10,500

Rec.Centre

Ongoing replacement of old gym equipment \$10,000

Sand and recoat gym floor \$8,000

Gymnastics equip - pommel horse and rings \$5,500

Electronic wireless scoreboards \$10,000

Parks and Recreation Grounds

Sounness Park – Stages 2 and 3 (Cricket and Hockey) \$2,400,000

Complete War Memorial upgrade \$28,000

Narrikup Sports Ground - New doors and door frames \$3,000

Kendenup Agricultural Grounds - Upgrading \$6,000

Install dam at Frost Park training track \$12,000

2014/2015 Adopted Budget

KEY FEATURES (Cont'd)

Mitchell House Arts Centre

Mitchell House - Repaint \$13,000

Historical Museum Complex

Museum Complex - Ongoing replacement of shingle roofs \$20,000

Gaol/Stables - Structural repairs to roof beams \$4,700

Railway Station / Visitor Centre

Visitor Centre - Replace 10 external light fittings and various painting works \$17,000

Railway Station - Agricultural Building – Air conditioning and hot water system \$3,000

Saleyards (Funded by Saleyards Reserve)

Complete additional holding pens and bull pens \$40,000

Bitumen repairs \$5,000

Replace weighbridge weigh cells \$30,000

Additional water source \$15,000

Standpipes

Install backflow prevention devices \$5,000

Depot

Depot garden shed - Concrete floor \$6,500

Cat and dog pounds - Drainage system \$4,000

Road construction program totalling \$2.2 million, including:

Roads to Recovery (Fully Federal Funded)

- Montem and Marmion Street intersection \$48,456
- St Werburghs Road (SLK 3.10 to 8.20) \$179,596
- Harvey Road (SLK 0.00 to 11.30) \$182,410

Regional Road Group (2/3 State & 1/3 Shire)

- Frankland / Rocky Gully Road (SLK 0.97 to 7.00) \$369,925

Commodity Routes Funded (2/3 State & 1/3 Shire)

- Jutland Road (Entire length) \$152,500

KEY FEATURES (Cont'd)

Council Funded

➤ Footpath Construction	\$70,000
➤ Drainage Construction	\$100,000
➤ Minor Road Renewal Projects	\$240,000
➤ Woogenellup North Road (SLK 2.30 to 4.60)	\$38,000
➤ Knights Road (SLK 0.00 to 2.50)	\$41,500
➤ Morande Road (SLK 0.00 to 4.35)	\$77,430
➤ Harwood Road (SLK 0.00 to 1.49)	\$14,630
➤ Smuts Road (Entire Length)	\$41,670
➤ Hassell Street (SLK 0.00 to 1.12)	\$165,000
➤ Deane Street (SLK 0.00 to 1.05)	\$148,650
➤ Lowood Road	\$50,000
➤ Simpson Road (SLK 0.00 to 2.80)	\$68,000
➤ Oatlands Road - SLK 0.00 to 1.24	\$90,000
➤ Langton Road - Lowood Road to Marmion Street	\$95,500

financial reports

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

Adopted Budget 2014/2015

	Note	Budget 30 June 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
Revenue				
Rates	8	\$ 5,736,150	\$ 5,742,118	\$ 6,029,231
Operating Grants, Subsidies and Contributions		\$ 1,592,518	\$ 1,727,350	\$ 2,232,190
Fees and Charges	10	\$ 1,991,003	\$ 1,818,630	\$ 1,797,094
Interest Earnings	2(a)	\$ 237,000	\$ 161,975	\$ 160,000
Other Revenue		\$ 81,152	\$ 71,561	\$ 75,924
		\$ 9,637,822	\$ 9,521,634	\$ 10,294,439
Expenses				
Employee Costs (Excl Capital Works)		\$ (4,203,649)	\$ (4,271,236)	\$ (4,423,180)
Materials and Contracts		\$ (2,897,868)	\$ (1,993,581)	\$ (2,373,240)
Utility Charges		\$ (229,615)	\$ (275,972)	\$ (302,851)
Depreciation on Non-Current Assets	2(a)	\$ (4,086,392)	\$ (4,138,273)	\$ (4,229,651)
Interest Expenses	2(a)	\$ (189,843)	\$ (168,678)	\$ (165,038)
Insurance Expenses		\$ (266,664)	\$ (283,818)	\$ (299,323)
Other Expenditure		\$ (287,686)	\$ (190,546)	\$ (306,484)
		\$ (12,161,716)	\$ (11,322,102)	\$ (12,099,766)
Non-operating Grants, Subsidies and Contributions		\$ 6,451,786	5,494,252	3,513,820
Profit on Asset Disposals	4	\$ 153,369	10,260	\$ 11,499
Loss on Asset Disposals	4	\$ (62,276)	\$ (29,247)	\$ (136,065)
		\$ 6,542,879	\$ 5,475,265	\$ 3,389,254
NET RESULT		\$ 4,018,986	\$ 3,674,796	\$ 1,583,927
Other Comprehensive Income - Changes on revaluation of non-current assets		\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME		\$ 4,018,986	\$ 3,674,796	\$ 1,583,927

Notes: All fair value adjustments 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 adjustments relating to the remeasurement of financial assets at fair value through profit and loss will be assessed at the time they occur with compensating budget amendments made as necessary.

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

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

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM

Adopted Budget 2014/2015

	Budget 30 June 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
Revenue (Refer notes 1, 2 & 8 to 13)			
Governance	\$ 115,571	\$ 55,103	\$ 81,409
General Purpose Funding	\$ 6,927,179	\$ 6,810,110	\$ 7,937,438
Law, Order and Public Safety	\$ 205,468	\$ 248,761	\$ 202,267
Health	\$ 70,450	\$ 72,308	\$ 71,900
Education and Welfare	\$ 42,371	\$ 35,724	\$ 38,539
Community Amenities	\$ 426,680	\$ 424,484	\$ 436,370
Recreation and Culture	\$ 341,651	\$ 300,893	\$ 316,470
Transport	\$ 103,092	\$ 291,273	\$ 3,500
Economic Services	\$ 967,100	\$ 1,146,334	\$ 1,077,831
Other Property and Services	\$ 438,260	\$ 136,644	\$ 128,715
	\$ 9,637,822	\$ 9,521,634	\$ 10,294,439
Expenses Excluding Finance Costs (Refer notes 1, 2 & 14)			
Governance	\$ (810,802)	\$ (727,622)	\$ (771,204)
General Purpose Funding	\$ (340,551)	\$ (353,078)	\$ (327,663)
Law, Order and Public Safety	\$ (883,328)	\$ (800,014)	\$ (883,844)
Health	\$ (249,374)	\$ (228,034)	\$ (260,423)
Education and Welfare	\$ (75,680)	\$ (70,296)	\$ (83,312)
Community Amenities	\$ (1,348,200)	\$ (1,291,254)	\$ (1,425,589)
Recreation and Culture	\$ (1,961,964)	\$ (1,850,923)	\$ (2,034,569)
Transport	\$ (4,404,770)	\$ (4,243,393)	\$ (4,483,443)
Economic Services	\$ (1,509,258)	\$ (1,472,495)	\$ (1,606,771)
Other Property and Services	\$ (387,946)	\$ (129,540)	\$ (57,912)
	\$ (11,971,872)	\$ (11,166,648)	\$ (11,934,729)
Finance Costs (Refer notes 2 & 5)			
Governance	\$ (114,524)	\$ (112,641)	\$ (107,596)
Education and Welfare	\$ (42,041)	\$ (35,385)	\$ (38,209)
Recreation and Culture	\$ (33,278)	\$ (7,428)	\$ (19,233)
	\$ (189,843)	\$ (155,454)	\$ (165,038)
Non-Operating Grants, Subsidies and Contributions			
General Purpose Funding	\$ -	\$ -	\$ -
Law, Order and Public Safety	\$ 980,100	\$ 842,270	\$ 312,100
Health	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ 166,850	\$ -
Recreation and Culture	\$ 4,010,436	\$ 3,030,953	\$ 2,436,451
Transport	\$ 1,461,250	\$ 1,440,988	\$ 752,079
Economic Services	\$ -	\$ 13,191	\$ 13,191
Other Property and Services	\$ -	\$ -	\$ -
	\$ 6,451,786	\$ 5,494,252	\$ 3,513,820
Profit/(Loss) on Disposal of Assets (Refer note 4)			
Governance	\$ (7,150)	\$ (6,764)	\$ (12,299)
Law, Order and Public Safety	\$ -	\$ -	\$ (12,063)
Health	\$ (11,192)	\$ -	\$ (16,686)
Education and Welfare	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ (9,803)	\$ (12,862)
Recreation and Culture	\$ -	\$ -	\$ -
Transport	\$ -	\$ -	\$ -
Economic Services	\$ (7,517)	\$ -	\$ -
Other Property and Services	\$ 116,952	\$ (2,421)	\$ (70,656)
	\$ 91,093	\$ (18,988)	\$ (124,566)
Net Result	\$ 4,018,986	\$ 3,674,796	\$ 1,583,927
Other Comprehensive Income	\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME	\$ 4,018,986	\$ 3,674,796	\$ 1,583,927

Notes: All fair value adjustments 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 adjustments relating to the remeasurement of financial assets at fair value through profit and loss will be assessed at the time they occur with compensating budget amendments made as necessary.

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

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

	Note	Budget 30 June 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
Cash Flows from Operating Activities				
Receipts				
Rates		\$ 5,736,150	\$ 5,742,118	\$ 6,029,231
Operating Grants, Subsidies & Contributions		\$ 1,592,518	\$ 1,727,350	\$ 2,232,190
Fees and Charges		\$ 1,991,003	\$ 1,818,630	\$ 1,797,094
Interest Earnings		\$ 237,000	\$ 161,975	\$ 160,000
Goods and Services Tax		\$ 462,876	\$ 358,176	\$ 406,725
Other Revenue		\$ 81,152	\$ 71,561	\$ 75,924
		\$ 10,100,699	\$ 9,879,810	\$ 10,701,163
Payments				
Employee Costs		\$ (4,203,649)	\$ (4,271,236)	\$ (4,423,180)
Materials and Contracts		\$ (3,192,248)	\$ (2,471,829)	\$ (1,991,561)
Utility Charges		\$ (229,615)	\$ (275,972)	\$ (302,851)
Insurance Expenses		\$ (266,664)	\$ (283,818)	\$ (299,323)
Interest Expenses		\$ (189,843)	\$ (168,678)	\$ (165,038)
Goods and Services Tax		\$ (462,876)	\$ (358,176)	\$ (406,725)
Other Expenditure		\$ (287,686)	\$ (190,546)	\$ (306,484)
		\$ (8,832,582)	\$ (8,020,254)	\$ (7,895,161)
Net cash provided by Operating Activities	12(b)	\$ 1,268,118	\$ 1,859,556	\$ 2,806,002
Cash Flows from Investing Activities				
Proceeds from Sale of Plant and Equipment	4	\$ 371,182	\$ 181,095	\$ 424,863
Non-Operating Grants, Subsidies and Contributions		\$ 6,451,786	\$ 5,494,252	\$ 3,513,820
Payments for Purchase of Property, Plant and Equipment	3	\$ (2,881,613)	\$ (1,890,278)	\$ (2,244,477)
Payments for Construction of Infrastructure	3	\$ (7,518,207)	\$ (6,699,520)	\$ (4,862,792)
Net Cash Used in Investing Activities		\$ (3,576,851)	\$ (2,914,450)	\$ (3,168,585)
Cash Flows from Financing Activities				
Repayment of Debentures	5	\$ (437,700)	\$ (390,352)	\$ (283,708)
Proceeds from Self Supporting Loans	5	\$ 122,016	\$ 122,016	\$ 127,241
Proceeds from New Debentures	5	\$ 600,000	\$ -	\$ -
Advances to Community Groups		\$ -	\$ -	\$ -
Net Cash Provided By (Used in) Financing Activities		\$ 284,316	\$ (268,336)	\$ (156,466)
Net Increase/(Decrease) in Cash Held		\$ (2,024,417)	\$ (1,323,230)	\$ (519,049)
Cash at Beginning of Year		\$ 3,129,018	\$ 3,160,938	\$ 1,837,708
Cash and Cash Equivalents at the End of the Year	12(a)	\$ 1,104,602	\$ 1,837,708	\$ 1,318,658

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

	Note	Budget 30 June 2014	Actual (Est.) 30 June 2014	Budget 30 June 2015
Revenues	1,2			
Governance		\$ 119,442	\$ 59,179	\$ 81,409
General Purpose Funding (Excluding rates)		\$ 1,191,030	\$ 1,067,992	\$ 1,908,207
Law, Order and Public Safety		\$ 1,185,568	\$ 1,091,031	\$ 514,367
Health		\$ 70,450	\$ 72,308	\$ 71,900
Education and Welfare		\$ 42,371	\$ 35,724	\$ 38,539
Community Amenities		\$ 426,680	\$ 591,334	\$ 436,370
Recreation and Culture		\$ 4,352,087	\$ 3,331,846	\$ 2,752,921
Transport		\$ 1,564,342	\$ 1,732,261	\$ 755,579
Economic Services		\$ 971,640	\$ 1,159,525	\$ 1,091,022
Other Property and Services		\$ 583,218	\$ 142,828	\$ 140,214
		\$ 10,506,828	\$ 9,284,027	\$ 7,790,528
Expenses	1,2			
Governance		\$ (936,348)	\$ (851,101)	\$ (891,098)
General Purpose Funding		\$ (340,551)	\$ (353,078)	\$ (327,663)
Law, Order and Public Safety		\$ (883,328)	\$ (800,014)	\$ (895,907)
Health		\$ (260,566)	\$ (228,034)	\$ (277,109)
Education & Welfare		\$ (117,721)	\$ (105,681)	\$ (121,520)
Community Amenities		\$ (1,348,200)	\$ (1,301,057)	\$ (1,438,451)
Recreation and Culture		\$ (1,995,242)	\$ (1,858,351)	\$ (2,053,802)
Transport		\$ (4,404,770)	\$ (4,243,393)	\$ (4,483,443)
Economic Services		\$ (1,521,314)	\$ (1,472,495)	\$ (1,606,771)
Other Property Services		\$ (415,952)	\$ (138,146)	\$ (140,067)
		\$ (12,223,992)	\$ (11,351,350)	\$ (12,235,831)
Net Operating Result Excluding Rates		\$ (1,717,164)	\$ (2,067,322)	\$ (4,445,304)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit) / Loss on Asset Disposals	4	\$ (91,093)	\$ 18,988	\$ 124,566
Depreciation and Amortisation on Assets	2a	\$ 4,086,392	\$ 4,138,273	\$ 4,229,651
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	\$ (588,107)	\$ (390,715)	\$ (591,444)
Purchase Infrastructure Assets - Roads	3	\$ (2,665,760)	\$ (2,455,859)	\$ (2,306,077)
Purchase Infrastructure Assets - Parks	3	\$ (4,852,448)	\$ (4,243,660)	\$ (2,556,714)
Purchase Plant and Equipment	3	\$ (2,076,955)	\$ (1,218,116)	\$ (1,470,467)
Purchase Furniture and Equipment	3	\$ (216,551)	\$ (281,448)	\$ (182,565)
Proceeds from Disposal of Assets	4	\$ 371,182	\$ 181,095	\$ 424,863
Proceeds from New Debentures	4	\$ 600,000	\$ -	\$ -
Repayment of Debentures	4	\$ (437,700)	\$ (390,352)	\$ (283,708)
Self Supporting Loan Principal Revenue	5	\$ 122,016	\$ 122,016	\$ 127,241
Transfer to Reserves (Restricted Assets)	6	\$ (739,521)	\$ (696,135)	\$ (752,998)
Transfer from Reserves (Restricted Assets)	6	\$ 971,446	\$ 609,851	\$ 1,086,900
ADD Estimated Surplus / (Deficit) July 1 B/Fwd	7	\$ 1,498,112	\$ 1,498,106	\$ 566,840
LESS Estimated Surplus / (Deficit) June 30 C/Fwd	7	\$ -	\$ 566,840	\$ -
Amount Required to be Raised from General Rate	8	\$ (5,736,150)	\$ (5,742,118)	\$ (6,029,231)

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

capital items

capital items

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
PROGRAM 3 - GENERAL PURPOSE FUNDING							
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398		\$ (734,521)	\$ (659,521)	\$ (717,998)	Municipal
Transfer Interest to Reserve Funds	DCEO	50301.0399		\$ (80,000)	\$ (36,616)	\$ (35,000)	Municipal
Total Transfers to Reserve Funds				\$ (739,521)	\$ (696,137)	\$ (752,998)	
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	R	\$ (42,028)	\$ (42,028)	\$ -	
Total Capital Expenditure				\$ (42,028)	\$ (42,028)	\$ -	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105		\$ 38,363	\$ 38,364	\$ -	
Total Capital Income				\$ 38,363	\$ 38,364	\$ -	
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	\$ (7,500)	\$ (3,825)	\$ (7,500)	Municipal
Purchase Vehicle - CEO	MGR WORKS	50416.0006	R	\$ -	\$ -	\$ (63,600)	Municipal
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	R	\$ (35,458)	\$ (34,703)	\$ -	
New Computer Software	DCEO	50412.0006	R	\$ (49,822)	\$ (13,717)	\$ (36,105)	Municipal
Computer Hardware Replacement Program	DCEO	50419.0006	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Refurbishment - Lot 337 Martin Street - Council Homes	BLDG SRVR	51431.0252	R	\$ (49,710)	\$ (44,433)	\$ (25,277)	Municipal
Administration Building - Airconditioning	BLDG SRVR	50403.0252	U	\$ -	\$ -	\$ (120,000)	Municipal
Total Capital Expenditure				\$ (147,490)	\$ (96,678)	\$ (257,482)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486		\$ 12,026	\$ 12,026	\$ -	
Trade In Vehicle - CEO	MGR WORKS	40416.0105		\$ -	\$ -	\$ 26,500	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105		\$ 26,364	\$ 26,364	\$ -	
Total Capital Income				\$ 38,390	\$ 38,390	\$ 26,500	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES				\$ (189,518)	\$ (138,705)	\$ (257,482)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME				\$ 76,753	\$ 76,753	\$ 26,500	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
<u>PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY</u>							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - CESM	MGR WORKS	50520.0006	R	\$ -	\$ -	\$ (50,000)	Municipal
Power Supply - South Porongurup BFB Shed	CESM	50527.0006	R	\$ -	\$ -	\$ -	
Roller Door Motors - Porongurup BFB Shed	CESM	50528.0006	R	\$ (3,000)	\$ -	\$ -	
Karriok Airstrip - Reseal	CESM	50510.0252	R	\$ (35,000)	\$ -	\$ (35,000)	Municipal
South Porongurup BFB - Firefighting Water Tanks	CESM	51533.0006	R	\$ (2,520)	\$ -	\$ -	
<i>Sub-total - Cash</i>				\$ (40,520)	\$ -	\$ (85,000)	
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	\$ (334,270)	\$ (334,270)	\$ -	
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)	\$ -	
Fire Truck - New - Middle Ward BFB (Non Cash)	CESM	50531.0006	R	\$ (254,000)	\$ (254,000)	\$ -	
<i>Sub-total - Non Cash</i>				\$ (1,154,370)	\$ (842,270)	\$ (312,100)	
Total Capital Expenditure				\$ (1,194,890)	\$ (842,270)	\$ (397,100)	
Capital Income							
Trade In Vehicle - CESM	MGR WORKS	40520.0105		\$ -	\$ -	\$ 25,000	
Grant Income - Community Grants Program	MGR WORKS	40505.0122		\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>				\$ -	\$ -	\$ 25,000	
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		\$ 334,270	\$ 334,270	\$ -	
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>				\$ 1,154,370	\$ 842,270	\$ 312,100	
Total Capital Income				\$ 1,154,370	\$ 842,270	\$ 337,100	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	R	\$ -	\$ -	\$ (50,000)	Municipal
Cat Pound	MGR COMM SVCS	50540.0252	N	\$ (36,310)	\$ (28,891)	\$ -	
Dog and Cat Pound - Drainage Improvements	BLDG SRVR	50541.0252	N	\$ -	\$ -	\$ (4,000)	Municipal
Total Capital Expenditure				\$ (36,310)	\$ (28,891)	\$ (54,000)	
Capital Income							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105		\$ -	\$ -	\$ 26,000	
Grant Income - Cat Pound	MGR COMM SVCS	40512.0208		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ 26,000	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE				\$ (1,231,200)	\$ (871,161)	\$ (451,100)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME				\$ 1,154,370	\$ 842,270	\$ 363,100	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
PROGRAM 7 - HEALTH							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	R	\$ -	\$ -	\$ (40,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (40,000)	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105		\$ -	\$ -	\$ 18,000	
Total Capital Income				\$ -	\$ -	\$ 18,000	
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (5,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486		\$ 124,500	\$ 124,500	\$ -	
Total Capital Income				\$ 124,500	\$ 124,500	\$ -	
TOTAL HEALTH CAPITAL EXPENSES				\$ -	\$ -	\$ (45,000)	
TOTAL HEALTH CAPITAL INCOME				\$ 124,500	\$ 124,500	\$ 18,000	
PROGRAM 8 - EDUCATION & WELFARE							
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328		\$ 103,147	\$ 103,147	\$ 106,977	Self Supporting Loan
Total Capital Income				\$ 103,147	\$ 103,147	\$ 106,977	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE				\$ -	\$ -	\$ -	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME				\$ 103,147	\$ 103,147	\$ 106,977	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
PROGRAM 10 - COMMUNITY AMENITIES							
DOMESTIC REFUSE COLLECTION							
Capital Expenditure							
Purchase of Domestic Recycling Bins	MGR WORKS	50850.0006	N	\$ (2,484)	\$ (2,484)	\$ -	
Total Capital Expenditure				\$ (2,484)	\$ (2,484)	\$ -	
Capital Income							
Transfers from Reserve Funds	DCEO	40901.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
WASTE DISPOSAL SITES							
Capital Expenditure							
Waste Disposal Site Upgrades (VROC)	MGR WORKS	51001.0252	N	\$ (169,077)	\$ (177,943)	\$ -	
O'Neill Road Site - Sullage Pond Replacement	EHO	51004.0252	R	\$ (27,487)	\$ (27,619)	\$ -	
O'Neill Road Site - Rainwater Tank / Pump for Shed	MGR WORKS	51402.0006	N	\$ (11,000)	\$ (14,540)	\$ -	
O'Neill Landfill Site - Upgrade (Tip Shop)	MGR WORKS	51437.0252	U	\$ (15,000)	\$ (16,210)	\$ -	
Waste Disposal Sites - Bin Covers	MGR WORKS	51569.0252	U	\$ -	\$ -	\$ (40,000)	Waste Management Reserve
O'Neill Road Tip Site - Steel hinged doors to rubbish receival area	MGR WORKS	51570.0252	U	\$ -	\$ -	\$ (4,000)	Municipal
O'Neill Road Tip Site - Bitumen Sealing & Signage	MGR WORKS	51571.0252	U	\$ -	\$ -	\$ (11,500)	Municipal
Total Capital Expenditure				\$ (222,564)	\$ (236,313)	\$ (55,500)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486		\$ 100,000	\$ -	\$ 40,000	
Grants & Contributions - Waste Disposal Sites	MGR WORKS	41003.0450		\$ 169,077	\$ 166,850	\$ -	
Total Capital Income				\$ 269,077	\$ 166,850	\$ 40,000	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	R	\$ -	\$ -	\$ (59,500)	Municipal
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	R	\$ (40,955)	\$ (34,742)	\$ -	
Total Capital Expenditure				\$ (40,955)	\$ (34,742)	\$ (59,500)	
Capital Income							
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105		\$ -	\$ -	\$ 33,000	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105		\$ 11,818	\$ 12,727	\$ -	
Total Capital Income				\$ 11,818	\$ 12,727	\$ 33,000	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
CEMETERIES							
Capital Expenditure							
Cemetery - Grave Shoring	DCEO	51403.0006	N	\$ (7,000)	\$ (7,069)	\$ -	
Cemetery - New Garden Beds / Establish Section E	MGR WORKS	51459.0252	N	\$ (13,100)	\$ (8,055)	\$ (5,045)	Municipal
Mount Barker Cemetery - Pavillion Guttering	BLDG SRVR	51572.0252	U	\$ -	\$ -	\$ (5,000)	Municipal
Mount Barker Cemetery - Reticulation	MGR WORKS	51573.0252	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (20,100)	\$ (15,124)	\$ (15,045)	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	U	\$ (360)	\$ (210)	\$ -	
Total Capital Expenditure				\$ (360)	\$ (210)	\$ -	
Capital Income							
Transfers from Reserve Funds	DCEO	41013.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES				\$ (286,463)	\$ (288,872)	\$ (130,045)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME				\$ 280,895	\$ 179,578	\$ 73,000	
<u>PROGRAM 11 - RECREATION & CULTURE</u>							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	R	\$ (10,000)	\$ (7,723)	\$ (10,000)	Municipal
Narrikup Hall - New Leachdrains	BLDG SRVR	51404.0252	R	\$ (5,000)	\$ (4,455)	\$ -	
Porongurup Hall - Resheet Lower Roof Section	BLDG SRVR	51405.0252	R	\$ (5,000)	\$ (4,541)	\$ -	
District Hall - Repaint Internal Walls & Repair Ceiling	BLDG SRVR	51440.0252	R	\$ -	\$ -	\$ (10,000)	Municipal
Mount Barker Speedway Club - Upgrade Power Supply (FAG)	DCEO	51543.0252	U	\$ (2,500)	\$ (2,500)	\$ -	
Porongurup Hall - Ramps	BLDG SRVR	51574.0252	R	\$ -	\$ -	\$ (6,000)	Municipal
Mount Barker Speedway Club - Upgrade Water Catchment (FAG)	DCEO	51604.0252	U	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (22,500)	\$ (19,219)	\$ (31,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	MGR COMM SVCS	51407.0252	N	\$ (2,500)	\$ (359)	\$ (2,500)	Municipal
Repaint Ceiling in Showers	POOL MGR	51408.0252	R	\$ (3,000)	\$ -	\$ -	
Plant Room Wall Repairs	POOL MGR	51409.0252	R	\$ (4,500)	\$ (4,500)	\$ -	
HWS Timers	POOL MGR	51410.0252	R	\$ (1,000)	\$ -	\$ (1,000)	Municipal
Water Hammer Reducer	POOL MGR	51414.0252	R	\$ (2,000)	\$ (683)	\$ -	
Basketball Hoop / Ring	POOL MGR	51415.0252	R	\$ (2,000)	\$ -	\$ -	
Carpark Repairs	POOL MGR	51416.0252	R	\$ (8,000)	\$ -	\$ (8,000)	Municipal
Switchboard Upgrade - Plant Room	POOL MGR	51465.0252	R	\$ (4,200)	\$ (4,248)	\$ -	
Platform and Ladder Around Filter	POOL MGR	51466.0252	R	\$ (2,000)	\$ (1,950)	\$ -	
Repair / Repaint Toddler Pool	POOL MGR	51467.0252	R	\$ (12,000)	\$ (13,000)	\$ -	
Inflatable obstacle course	POOL MGR	51468.0252	N	\$ -	\$ -	\$ (10,500)	Municipal
Security Shutters	POOL MGR	51566.0252	R	\$ (6,300)	\$ (6,299)	\$ -	
Retile Showers	POOL MGR	51575.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (47,500)	\$ (31,039)	\$ (27,000)	
Capital Income							
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450		\$ 5,343	\$ 4,380	\$ -	
Total Capital Income				\$ 5,343	\$ 4,380	\$ -	
REC.CENTRE							
Capital Expenditure							
Gym Equipment	REC CTR MGR	51111.0006	R	\$ (10,000)	\$ (9,473)	\$ (10,000)	Municipal
Recreation Centre (PC) - Building Renewal	MGR COMM SVCS	51417.0252	R	\$ (3,500)	\$ -	\$ (13,500)	50% Municipal, 50% Dept of Education
Gymnastics Uneven Bars	REC CTR MGR	51418.0006	N	\$ (4,000)	\$ -	\$ (4,000)	Municipal
Net Curtain Barrier	REC CTR MGR	51495.0252	N	\$ (37,000)	\$ (10,769)	\$ (26,231)	50% Municipal, 50% Dept of Education
Sand and recoat gym floor	REC CTR MGR	51496.0252	R	\$ -	\$ -	\$ (8,000)	50% Municipal, 50% Dept of Education
Gymnastics Equip - Pommel Horse & Rings	REC CTR MGR	51577.0006	N	\$ -	\$ -	\$ (5,500)	Municipal
Electronic Wireless Scoreboards	REC CTR MGR	51578.0006	R	\$ -	\$ -	\$ (10,000)	50% Municipal, 50% Dept of Education
Total Capital Expenditure				\$ (54,500)	\$ (20,242)	\$ (77,231)	
Capital Income							
Capital Contributions - Dept of Education	MGR COMM SVCS	41113.0227		\$ 25,250	\$ -	\$ 28,866	
Total Capital Income				\$ 25,250	\$ -	\$ 28,866	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Wilson Park Playground Development	MGR COMM SVCS	51140.0006	U	\$ (319,635)	\$ (284,203)	\$ -	
Sounness Park - Land Purchase (Demon Downs Payment)	MGR COMM SVCS	51475.0251	U	\$ -	\$ -	\$ (43,125)	Municipal
Sounness Park - Implement Recreation Plan (Stage 1)	MGR COMM SVCS	51498.0251	U	\$ (3,720,123)	\$ (3,704,320)	\$ (41,803)	Various
Kendenup Rail Reserve - Hard Court Basketball	MGR WORKS	51562.0251	N	\$ (30,916)	\$ (30,364)	\$ -	
Mount Barker War Memorial Refurbishment	MGR WORKS	51565.0251	R	\$ (35,000)	\$ (20,214)	\$ (42,786)	Municipal
Frost Park - Cricket Wicket	MGR WORKS	51564.0251	N	\$ (4,560)	\$ (4,559)	\$ -	
Frost Park - Construct Dams	MGR WORKS	51567.0251	N	\$ (12,000)	\$ -	\$ (20,000)	Municipal
Sounness Park - Implement Recreation Plan (PC) (Stages 2 & 3)	MGR WORKS	51576.0251	U	\$ -	\$ -	\$ (2,400,000)	RDA \$1.004m, CSRFF \$450k, CLGF \$593k, Remainder
Narrakup Sports Ground - Doors	BLDG SRVR	51580.0251	R	\$ -	\$ -	\$ (3,000)	Municipal
Kendenup Agricultural Grounds - Upgrading	MGR WORKS	51581.0251	R	\$ -	\$ -	\$ (6,000)	Municipal
Total Capital Expenditure				\$ (4,122,234)	\$ (4,043,660)	\$ (2,556,714)	
Capital Income							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	41121.0388		\$ 18,869	\$ 18,869	\$ 20,264	
Transfers from Reserve Funds	DCEO	41127.0486		\$ 125,000	\$ 125,000	\$ 351,900	
CLGF (R for R) - Sounness Park	MGR COMM SVCS	41120.0400		\$ 790,658	\$ 790,657	\$ 593,798	
Wetlands Development Grants	MGR COMM SVCS	41120.0438		\$ (70,000)	\$ (70,000)	\$ -	
Action Agenda Grant - Sounness Park	MGR COMM SVCS	41120.0484		\$ 1,400,000	\$ 1,400,000	\$ -	
Lotterywest Grant - Nature Playground	MGR COMM SVCS	41120.0485		\$ 305,730	\$ -	\$ 305,730	
CSRFF Grant - Sounness Park	MGR COMM SVCS	41120.0411		\$ 875,000	\$ 875,000	\$ 450,000	
Lotterywest Grant - Hard Court Basketball	MGR COMM SVCS	41120.0489		\$ 30,916	\$ 30,916	\$ -	
Lotterywest Grant - Sounness Park Fitout	MGR COMM SVCS	41120.0487		\$ 53,757	\$ -	\$ 53,757	
RDA Grant - Sounness Park Stages 2 & 3	MGR COMM SVCS	41120.0490		\$ -	\$ -	\$ 1,004,300	
Total Capital Income				\$ 3,529,930	\$ 3,170,442	\$ 2,779,749	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
Library - Building Renewal (PC)	BLDG SRVR	50406.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (5,000)	
OTHER RECREATION & CULTURE (Community Resource Centre, Mitchell House, Police Station Museum)							
Capital Expenditure							
Recreation & Cultural Buildings (PC) - Building Renewal	BLDG SRVR	50407.0252	R	\$ -	\$ -	\$ (10,000)	Municipal
Mitchell House - External Repaint	BLDG SRVR	51419.0252	R	\$ (6,000)	\$ -	\$ (13,000)	Municipal
Mitchell House - Retaining Wall and Carpark Repairs	BLDG SRVR	51478.0252	R	\$ (12,000)	\$ (11,523)	\$ (1,000)	Municipal
Plantagenet Street Art	MGR WORKS	51480.0252	N	\$ (10,000)	\$ (4,953)	\$ -	
Museum Complex - Replace Shingle Roofs	BLDG SRVR	51535.0252	R	\$ (20,000)	\$ -	\$ (40,000)	Municipal
Museum Complex - Install Pest Control System	BLDG SRVR	51536.0252	R	\$ (8,000)	\$ (6,800)	\$ -	
Museum Complex - Gaol/Stables - Structural Repairs	BLDG SRVR	51582.0252	R	\$ -	\$ -	\$ (4,700)	Municipal
Total Capital Expenditure				\$ (56,000)	\$ (23,276)	\$ (68,700)	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES				\$ (4,302,734)	\$ (4,137,436)	\$ (2,765,645)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME				\$ 3,560,523	\$ 3,174,822	\$ 2,808,615	

PROGRAM 12 - TRANSPORT

ROAD CONSTRUCTION

Capital Expenditure

Regional Road Group

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
Settlement Road - SLK 0.0 to 4.7	MGR WORKS	51544.0250	R	\$ (141,000)	\$ (119,891)	\$ (21,109)	RRG, Municipal
Woogenellup Road - SLK 6.3 to 21.61	MGR WORKS	51545.0250	R	\$ (429,000)	\$ (443,534)	\$ -	
Beverley Road - SLK 2.18 to 4.36	MGR WORKS	51546.0250	R	\$ (292,250)	\$ (293,849)	\$ -	
Frankland / Rocky Gully Road - SLK 0.97 to 7.00	MGR WORKS	51590.0250	R	\$ -	\$ -	\$ (369,925)	RRG, Municipal
				\$ (862,250)	\$ (857,274)	\$ (391,034)	

Blackspot

Mitchell Street - St Werburghs Road Intersection	MGR WORKS	51503.0250	R	\$ (44,456)	\$ (51,173)	\$ -	
St Werburghs Road - Hay River Road Intersection	MGR WORKS	51547.0250	R	\$ (38,722)	\$ (38,722)	\$ -	
				\$ (83,178)	\$ (89,895)	\$ -	

Commodity Route Funding

Mallawillup Road - SLK 16.07 to 21.95	MGR WORKS	51548.0250	R	\$ (80,820)	\$ (78,347)	\$ -	
Yellanup Road - SLK 9.56 to 13.03	MGR WORKS	51549.0250	R	\$ (379,131)	\$ (379,623)	\$ -	
Lake Matilda Road - SLK 0.21 to 3.60	MGR WORKS	51550.0250	R	\$ (105,660)	\$ (104,143)	\$ -	
Jutland Road - Entire Length	MGR WORKS	51591.0250	R	\$ -	\$ -	\$ (152,500)	CRF, Municipal
				\$ (565,611)	\$ (562,113)	\$ (152,500)	

Roads to Recovery

Simmons Street - Entire Length	MGR WORKS	51551.0250	R	\$ (81,499)	\$ (81,499)	\$ -	
Healy Road - SLK 0.00 to 5.92	MGR WORKS	51552.0250	R	\$ (70,996)	\$ (70,996)	\$ -	
Jackson Road - SLK 0.00 to 3.10	MGR WORKS	51553.0250	R	\$ (57,397)	\$ (57,397)	\$ -	
Woodlands Road - SLK 5.38 to 5.70	MGR WORKS	51554.0250	R	\$ (96,857)	\$ (96,857)	\$ -	
Sturdee Road - SLK 6.00 to 9.00	MGR WORKS	51555.0250	R	\$ (109,906)	\$ (110,032)	\$ -	
Montem Street/Marmion Street - Intersection	MGR WORKS	51592.0250	R	\$ -	\$ -	\$ (48,456)	RTR
St Werburghs Road - SLK 3.10 to 8.20	MGR WORKS	51593.0250	R	\$ -	\$ -	\$ (179,596)	RTR
Harvey Road - SLK 0.00 to 11.30	MGR WORKS	51594.0250	R	\$ -	\$ -	\$ (182,410)	RTR
				\$ (416,655)	\$ (416,781)	\$ (410,462)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	R	\$ (30,000)	\$ (19,670)	\$ (30,000)	Municipal
Mount Barker Footpath Construction	MGR WORKS	51203.0250	R	\$ (20,000)	\$ (17,945)	\$ (70,000)	Municipal
Shire Wide Drainage Construction	MGR WORKS	51202.0250	R	\$ (100,000)	\$ (27,774)	\$ (100,000)	Municipal
Roadworks - Minor Renewal	MGR WORKS	51276.0250	R	\$ (238,932)	\$ (216,261)	\$ (240,000)	Municipal
Seymour Road - SLK 0.00 to 4.96	MGR WORKS	51517.0250	R	\$ (24,513)	\$ (24,513)	\$ -	
Hay River Road - SLK 0.03 to 8.48	MGR WORKS	51521.0250	R	\$ (20,685)	\$ (100)	\$ (20,585)	Municipal
Spencer Road / Albany Highway - Rectify Drainage	MGR WORKS	51525.0250	R	\$ (25,596)	\$ (980)	\$ (24,616)	Municipal
Third Avenue - SLK 0.00 to 0.99	MGR WORKS	51556.0250	R	\$ (8,725)	\$ (5,023)	\$ -	
Osborne Road - SLK 0.00 to 1.05	MGR WORKS	51557.0250	R	\$ (140,000)	\$ (150,843)	\$ -	
Mitchell Street - SLK 0.00 to 2.49	MGR WORKS	51558.0250	R	\$ (70,000)	\$ (33,499)	\$ (36,501)	Municipal
Martin Street - Entire Length	MGR WORKS	51559.0250	R	\$ (43,449)	\$ (33,188)	\$ -	
Woogenellup North Road - SLK 2.30 to 4.60	MGR WORKS	51595.0250	R	\$ -	\$ -	\$ (38,000)	Municipal
Knights Road - SLK 0.00 to 2.50	MGR WORKS	51596.0250	R	\$ -	\$ -	\$ (41,500)	Municipal
Morande Road - SLK 0.00 to 4.35	MGR WORKS	51597.0250	R	\$ -	\$ -	\$ (77,430)	Municipal
Harwood Road - SLK 0.00 to 1.49	MGR WORKS	51598.0250	R	\$ -	\$ -	\$ (14,630)	Municipal
Smuts Road - Entire Length	MGR WORKS	51599.0250	R	\$ -	\$ -	\$ (41,670)	Municipal
Hassell Street - SLK 0.00 to 1.12	MGR WORKS	51600.0250	R	\$ -	\$ -	\$ (165,000)	Municipal
Deane Street - SLK 0.00 to 1.05	MGR WORKS	51601.0250	R	\$ -	\$ -	\$ (148,650)	Municipal
Lowood Road - Carpark Next to Post Office	MGR WORKS	51602.0250	U	\$ -	\$ -	\$ (50,000)	Municipal
Simpson Road - SLK 0.00 to 2.80	MGR WORKS	51603.0250	R	\$ -	\$ -	\$ (68,000)	Municipal
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	R	\$ -	\$ -	\$ (90,000)	Municipal
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	U	\$ -	\$ -	\$ (95,500)	Municipal
				\$ (721,900)	\$ (529,798)	\$ (1,352,082)	
Total Capital Expenditure				\$ (2,649,594)	\$ (2,455,859)	\$ (2,306,077)	
Capital Income							
Contributions to Roadworks	MGR WORKS	41205.0197		\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008		\$ 63,585	\$ 34,669	\$ -	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204		\$ 408,461	\$ 397,213	\$ 410,462	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205		\$ 426,874	\$ 414,320	\$ 95,000	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207		\$ 574,833	\$ 594,786	\$ 246,617	
GSDC Grant - Short Street Townscape	MGR WORKS	41201.0401		\$ -	\$ -	\$ -	
Transfers from Reserve Funds	MGR WORKS	41202.0486		\$ 125,000	\$ 100,000	\$ -	
Total Capital Income				\$ 1,598,753	\$ 1,540,988	\$ 752,079	
TOTAL TRANSPORT CAPITAL EXPENSES				\$ (2,649,594)	\$ (2,455,859)	\$ (2,306,077)	
TOTAL TRANSPORT CAPITAL INCOME				\$ 1,598,753	\$ 1,540,988	\$ 752,079	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
PROGRAM 13 - ECONOMIC SERVICES							
RURAL SERVICES							
Capital Expenditure							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	R	\$ (2,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (2,000)	\$ -	\$ (5,000)	
TOURISM & AREA PROMOTION							
Capital Expenditure							
Visitor Centre - Roof Repairs	BLDG SRVR	51301.0252	R	\$ (3,975)	\$ -	\$ (1,000)	Municipal
Visitor Centre - Remove Rust and Repaint Vertical Steel Columns & Light Fittings	BLDG SRVR	51318.0252	R	\$ (8,000)	\$ (7,780)	\$ (8,000)	Municipal
Visitor Centre - Alter 7 Security Grills Over Windows	BLDG SRVR	51319.0252	R	\$ (7,000)	\$ (4,200)	\$ (7,000)	Municipal
Visitor Centre - Overhead security Light at Bus Stop	BLDG SRVR	51320.0252	N	\$ (5,000)	\$ (2,160)	\$ -	Municipal
Railway Station - Lighting Upgrade	MGR COMM SVCS	51568.0252	U	\$ -	\$ -	\$ (13,191)	Crime Prevention Grant
Visitor Centre - Repaint Various Items	BLDG SRVR	51584.0252	R	\$ -	\$ -	\$ (4,000)	Municipal
Total Capital Expenditure				\$ (23,975)	\$ (14,140)	\$ (33,191)	
Capital Income							
Office of Crime Prevention Grant - Railway Station Lighting	MGR COMM SVCS	41310.0202		\$ -	\$ 13,191	\$ 13,191	
Total Capital Income				\$ -	\$ 13,191	\$ 13,191	
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Principal Bldg Surveyor	MGR WORKS	51311.0006	R	\$ -	\$ -	\$ -	
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	R	\$ (40,091)	\$ (32,900)	\$ -	
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	R	\$ -	\$ (27,700)	\$ -	
Replacement of Master Keys	BLDG SRVR	51313.0252	R	\$ (33,869)	\$ (29,908)	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (73,960)	\$ (90,508)	\$ (5,000)	
Capital Income							
Trade In Vehicle - Principal Bldg Surveyor	MGR WORKS	41311.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105		\$ 11,818	\$ 12,000	\$ -	
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105		\$ -	\$ 12,000	\$ -	
Total Capital Income				\$ 11,818	\$ 24,000	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	R	\$ (36,524)	\$ (26,013)	\$ -	
Shed for Skid Steer Loader	SALEYARDS MGR	51328.0253	U	\$ -	\$ -	\$ -	
Additional holding pens - South western side	SALEYARDS MGR	51456.0253	N	\$ (34,925)	\$ (36,184)	\$ (40,000)	Saleyards Reserve
Soft Floor	SALEYARDS MGR	51489.0253	U	\$ (90,000)	\$ (88,008)	\$ -	
Environmental Improvements	SALEYARDS MGR	51457.0253	U	\$ -	\$ -	\$ -	
CCTV at Entrance	SALEYARDS MGR	51527.0483	N	\$ (8,500)	\$ -	\$ (8,500)	Saleyards Reserve
Convert Washdown Pipes to Above Ground	SALEYARDS MGR	51528.0483	U	\$ (40,000)	\$ -	\$ (45,000)	Saleyards Reserve
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	\$ (15,000)	\$ -	\$ (15,000)	Saleyards Reserve
New Lawnmower	SALEYARDS MGR	51539.0006	R	\$ (7,000)	\$ (5,987)	\$ -	
Bitumen Repairs	SALEYARDS MGR	51585.0253	R	\$ -	\$ -	\$ (5,000)	Saleyards Reserve
Replace Weighbridge Weigh Cells	SALEYARDS MGR	51586.0253	R	\$ -	\$ -	\$ (30,000)	Saleyards Reserve
Additional Water Source	SALEYARDS MGR	51587.0253	R	\$ -	\$ -	\$ (15,000)	Saleyards Reserve
Total Capital Expenditure				\$ (231,949)	\$ (156,192)	\$ (158,500)	
Capital Income							
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105		\$ 13,636	\$ 9,091	\$ -	
Transfers from Reserve Funds	SALEYARDS MGR	41326.0486		\$ 183,387	\$ 93,995	\$ 158,500	
Total Capital Income	DCEO			\$ 197,023	\$ 103,086	\$ 158,500	
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Backflow Prevention Upgrades	DCEO	51340.0358	U	\$ (15,000)	\$ (15,736)	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (15,000)	\$ (15,736)	\$ (5,000)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES				\$ (346,884)	\$ (276,576)	\$ (206,691)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME				\$ 208,841	\$ 140,277	\$ 171,691	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015	Source of Funds
PROGRAM 14 - OTHER PROPERTY & SERVICES							
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Depot - Building Renewal	MGR WORKS	51561.0254	R	\$ (40,000)	\$ (6,998)	\$ (20,000)	Municipal
Decontaminate & Rehabilitate Old Depot Site - Menston Street	EHO	51422.0254	R	\$ (40,000)	\$ (27,342)	\$ (15,000)	Municipal
Road Safety Signs	MGR WORKS	51488.0006	N	\$ (2,980)	\$ (1,120)	\$ (1,860)	Municipal
Rainwater Tank - Garden Shed	MGR WORKS	51540.0254	N	\$ (10,000)	\$ (7,964)	\$ -	
Depot - Roof Repairs (Replace Teck Screws)	MGR WORKS	51541.0254	R	\$ (3,000)	\$ (2,591)	\$ -	
Depot Garden Shed - Concrete Floor	MGR WORKS	51588.0254	U	\$ -	\$ -	\$ (6,500)	Municipal
Total Capital Expenditure				\$ (95,980)	\$ (46,015)	\$ (43,360)	
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	R	\$ (622,273)	\$ -	\$ (670,000)	Plant Replacement Reserve
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	R	\$ (254,129)	\$ (171,774)	\$ (225,267)	Plant Replacement Reserve
Gantry with Chainblock and Transmission Jack	MGR WORKS	51542.0006	R	\$ (10,000)	\$ (3,399)	\$ (6,601)	Municipal
Total Capital Expenditure				\$ (886,402)	\$ (175,173)	\$ (901,868)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105		\$ 189,364	\$ -	\$ 190,000	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105		\$ 80,000	\$ 70,550	\$ 106,363	
Transfers from Reserve Funds	DCEO	41413.0486		\$ 503,059	\$ 156,755	\$ 536,500	
Total Capital Income				\$ 772,423	\$ 227,305	\$ 832,863	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES				\$ (982,382)	\$ (221,188)	\$ (945,227)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME				\$ 772,423	\$ 227,305	\$ 832,863	
TOTAL CAPITAL EXPENSES				\$ (9,988,775)	\$ (8,389,798)	\$ (7,107,268)	
TOTAL CAPITAL INCOME				\$ 7,880,205	\$ 6,409,640	\$ 5,152,824	
Total Capital Renewal Expenditure						\$ (3,979,565)	
Total Capital Upgrade Expenditure						\$ (2,980,568)	
Total Capital New Expenditure						\$ (147,136)	
Renewal Investment Ratio						0.94	

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. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

AASB 108.13

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.

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

FM Reg 30 (2)

(b) **2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

FM Reg 15(3)
AASB 101.51(e)

(c) **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

(d) **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

(e) **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.

(f) **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

(g) **Cash and Cash Equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 101.17(c)	<p>(h) Trade and Other Receivables Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.</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>(i) 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 Sale Land purchased for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.</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 sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.</p>
AASB 116	<p>(j) Fixed Assets Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.</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.
FM Reg 17A(4)	<p>Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.</p> <p>In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.</p> <p>Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.</p>

<p>AASB 101.117 AASB 116 FM Reg 16(b)(i)</p>	<p>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</p> <p>(j) Fixed Assets (Continued)</p> <p>Land Under Control In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.</p> <p>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.</p> <p>Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and buildings as at 30 June 2014.</p>
<p>AASB 116.15 AASB 116.73(a)</p>	<p>Initial Recognition and Measurement between Mandatory Revaluation Dates All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.</p> <p>In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.</p> <p>Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.</p>
<p>AASB 16.Aus39.1</p>	<p>Revaluation Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.</p> <p>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.</p> <p>Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.</p> <p>Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.</p>
<p>AASB 1051.8 FM Reg 16(a)(i)</p>	<p>Land Under Roads In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.</p> <p>Effective as at 1 July 2008, the 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.</p> <p>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.</p>
<p>FM Reg 4 (2)</p>	<p>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.</p> <p>Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.</p>

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

AASB 116 (j) **Fixed Assets (Continued)**

AASB 116.73(b) & (c) **Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
– bituminous seals	20 years
– asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed Roads	
formation	Not depreciated
pavement	50 years
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 116.73(a) (k) **Fair Value of Assets and Liabilities**

AASB 13.91 When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

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

AASB 13.2, 11, 61, 67 As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)	
AAS116.73(a)	(k) Fair Value of Assets and Liabilities (Continued)	
AASB 13.16-21		To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).
AASB 13.27-33		For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.
		Fair Value Hierarchy
AASB 13.91		AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows: Level 1 Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. Level 2 Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 Measurements based on unobservable inputs for the asset or liability.
AASB 13.93(d)		The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3. Valuation techniques The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches: Market approach Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities. Income approach Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value. Cost approach Valuation techniques that reflect the current replacement cost of an asset at its current service capacity. Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable. As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

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> <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> <p>Amortised cost is calculated as:</p>
AASB 139.9	<p>(a) the amount in which the financial asset or financial liability is measured at initial recognition;</p> <p>(b) less principal repayments;</p> <p>(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.</p>
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 are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.</p>
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> <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> <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 101.66	

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
AASB 7.21	(l) Financial Instruments
AASB 139.9 AASB 7.B5(b)	Classification and Subsequent Measurement (Continued) <i>(iv) Available-for-sale financial assets</i> 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.
AASB 139.46 and 55 AASB 7.B5(e)	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.
AASB 101.66	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.
AASB 139.46, 47 and 56 AASB 7.B5(e)	<i>(v) Financial liabilities</i> Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.
AASB 139.58	Impairment A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).
AASB 139.55(b) and 67 AASB 7.85(f)	In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point. In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults. For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.
AASB 139.17 to 20 AASB 139.39, 41 and 42	Derecognition Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.
AASB 136.9 and 12	(m) Impairment of Assets 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. Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard. For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset. At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015. In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

<p>AASB 101.117 AASB 101.17(c)</p>	<p>1. SIGNIFICANT ACCOUNTING POLICIES (Continued)</p> <p>(n) Trade and Other Payables 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 119</p>	<p>(o) Employee Benefits</p>
<p>AASB 119.8 AASB 119.11</p>	<p>Short-Term Employee Benefits Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.</p>
<p>AASB 107.70 AASB 101.78</p>	<p>The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.</p>
<p>AASB 119.8 AASB 119.155 AASB 119.156</p>	<p>Other Long-Term Employee Benefits Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.</p> <p>The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.</p>
<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 until such time as the asset is substantially ready for its intended use or sale.</p>
<p>AASB 137.14</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 to AASB 101.69 cycle. current</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 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 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 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 2014	30 June 2014	30 June 2015
i) Charging as Expenses			
<u>Auditors Remuneration</u>			
Audit Services	\$ (16,000)	\$ (17,550)	\$ (12,000)
Other Services	\$ (17,000)	\$ (17,185)	\$ (17,500)
<u>Depreciation and Amortisation</u>			
<u>By Program</u>			
Governance	\$ (151,714)	\$ (135,951)	\$ (141,531)
Law, Order and Public Safety	\$ (258,103)	\$ (228,560)	\$ (237,269)
Health	\$ (43,356)	\$ (39,736)	\$ (41,326)
Education and Welfare	\$ (18,130)	\$ (16,920)	\$ (17,597)
Community Amenities	\$ (30,973)	\$ (61,121)	\$ (63,439)
Recreation and Culture	\$ (211,720)	\$ (227,261)	\$ (236,333)
Transport	\$ (2,737,295)	\$ (2,708,745)	\$ (2,817,095)
Economic Services	\$ (130,681)	\$ (153,045)	\$ (154,874)
Other Property and Services	\$ (504,420)	\$ (566,933)	\$ (520,186)
	\$ (4,086,392)	\$ (4,138,273)	\$ (4,229,651)
<u>By Class</u>			
Land and Buildings	\$ (383,939)	\$ (357,632)	\$ (374,405)
Plant and Equipment	\$ (781,126)	\$ (833,420)	\$ (794,341)
Furniture and Equipment	\$ (104,662)	\$ (151,422)	\$ (153,293)
Roads	\$ (2,702,047)	\$ (2,675,027)	\$ (2,782,028)
Footpaths	\$ (19,159)	\$ (18,361)	\$ (19,095)
Drainage	\$ (16,089)	\$ (15,358)	\$ (15,972)
Reserves	\$ -	\$ (3,638)	\$ (3,765)
Recreation Centre and HACC (Amortisation)	\$ (79,370)	\$ (83,415)	\$ (86,752)
	\$ (4,086,392)	\$ (4,138,273)	\$ (4,229,651)
<u>Borrowing Costs (Interest)</u>			
Debentures (<i>refer note 5a</i>)	\$ (335,662)	\$ (168,678)	\$ (335,662)
<u>Rental Charges</u>			
Operating Leases	\$ (12,000)	\$ (11,327)	\$ (12,000)
ii) Crediting as Revenue:			
<u>Interest Earnings</u>			
Investments			
- Reserve Funds	\$ 80,000	\$ 36,616	\$ 35,000
- Other Funds	\$ 110,000	\$ 70,183	\$ 70,000
Other Interest Revenue (<i>refer note 9</i>)	\$ 47,000	\$ 55,176	\$ 55,000
	\$ 237,000	\$ 161,975	\$ 160,000

(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 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
<u>BY PROGRAM</u>			
Governance			
Land and Buildings	\$ (57,210)	\$ (48,258)	\$ (152,777)
Plant and Equipment	\$ (95,883)	\$ (76,730)	\$ (63,600)
Furniture and Equipment	\$ (54,822)	\$ (13,717)	\$ (41,105)
Law, Order and Public Safety			
Land and Buildings	\$ (74,310)	\$ (28,891)	\$ (39,000)
Plant and Equipment	\$ (980,100)	\$ (842,270)	\$ (412,100)
Furniture and Equipment	\$ (2,520)	\$ -	\$ -
Health			
Land and Buildings	\$ -	\$ -	\$ (5,000)
Plant and Equipment	\$ -	\$ -	\$ (40,000)
Furniture and Equipment	\$ -	\$ -	\$ -
Education and Welfare			
Land and Buildings	\$ -	\$ -	\$ -
Community Amenities			
Land and Buildings	\$ (59,487)	\$ (58,953)	\$ (30,545)
Plant and Equipment	\$ (40,955)	\$ (34,742)	\$ (59,500)
Furniture and Equipment	\$ (11,360)	\$ (195,178)	\$ (40,000)
Recreation and Culture			
Land and Buildings	\$ (181,200)	\$ (79,350)	\$ (179,431)
Plant and Equipment	\$ -	\$ -	\$ -
Furniture and Equipment	\$ (32,500)	\$ (14,426)	\$ (29,500)
Infrastructure - Parks and Ovals	\$ (4,852,448)	\$ (4,243,660)	\$ (2,556,714)
Transport			
Infrastructure - Roads	\$ (2,665,759)	\$ (2,455,859)	\$ (2,306,077)
Economic Services			
Land and Buildings	\$ (165,900)	\$ (138,333)	\$ (143,191)
Plant and Equipment	\$ (83,615)	\$ (92,599)	\$ -
Furniture and Equipment	\$ (92,369)	\$ (45,644)	\$ (63,500)
Other Property and Services			
Land and Buildings	\$ (50,000)	\$ (36,930)	\$ (41,500)
Plant and Equipment	\$ (876,402)	\$ (171,774)	\$ (895,267)
Furniture and Equipment	\$ (22,980)	\$ (12,484)	\$ (8,460)
	\$ (10,399,819)	\$ (8,589,798)	\$ (7,107,268)
<u>BY CLASS</u>			
Land and Buildings	\$ (588,107)	\$ (390,715)	\$ (591,444)
Plant and Equipment	\$ (2,076,955)	\$ (1,218,116)	\$ (1,470,467)
Furniture and Equipment	\$ (216,551)	\$ (281,448)	\$ (182,565)
Infrastructure - Roads	\$ (2,665,759)	\$ (2,455,859)	\$ (2,306,077)
Infrastructure - Parks and Ovals	\$ (4,852,448)	\$ (4,243,660)	\$ (2,556,714)
	\$ (10,399,819)	\$ (8,589,798)	\$ (7,107,268)

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 2014/2015

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

<u>By Program</u>	Plant No.	Reg No.	Net Book Value 2014/2015 BUDGET	Sale Proceeds 2014/2015 BUDGET	Profit (Loss) 2014/2015 BUDGET
Governance					
VW Passat 125TDI - CEO	1092	PL 2	\$ 38,799	\$ 26,500	\$ (12,299)
Law, Order & Public Safety					
Mazda B3000 Dual Cab - Ranger	1081	PL 774	\$ 28,112	\$ 26,000	\$ (2,112)
Mazda BT50 3.2L - CESM	1091	PL 11260	\$ 34,952	\$ 25,000	\$ (9,952)
Health					
Toyota Hilux 4x4 - EHO	1068	PL 10460	\$ 34,686	\$ 18,000	\$ (16,686)
Community Amenities					
Jeep Grand Cherokee - Manager Development Services	1095	PL 10450	\$ 45,862	\$ 33,000	\$ (12,862)
Public Works Overheads					
Mazda BT50 3.2L - Manager Works and Services	1088	PL 10470	\$ 45,438	\$ 30,000	\$ (15,438)
Mazda BT50 - Principal Works Supervisor	1094	PL 777	\$ 38,805	\$ 25,000	\$ (13,805)
Plant Operating					
Mitsubishi Triton - Mechanic	1078	PL 437	\$ 14,496	\$ 14,545	\$ 49
Mitsubishi Triton - Supervisor - Parks & Gardens	1072	PL 242	\$ 16,344	\$ 11,818	\$ (4,526)
Parks & Gardens	1097	PL 656	\$ 36,325	\$ 25,000	\$ (11,325)
Bomag Roller	4502	PL10323	\$ 32,500	\$ 35,000	\$ 2,500
Hino Truck	2506	PL 406	\$ 92,062	\$ 55,000	\$ (37,062)
CAT 12H Grader	1503	PL 9649	\$ 91,050	\$ 100,000	\$ 8,950
TOTAL			\$ 549,429	\$ 424,863	\$ (124,566)
By Class					
Furniture and Fittings			\$ -	\$ -	\$ -
Plant and Equipment			\$ 510,630	\$ 398,363	\$ (124,566)
Land and Buildings			\$ -	\$ -	\$ -
TOTAL			\$ 510,630	\$ 398,363	\$ (124,566)
Summary					
Profit on Asset Disposals					\$ 11,499
Loss on Asset Disposals					\$ (136,065)
					\$ (124,566)

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2014/2015 Budget	2013/2014 Actual	2014/2015 Budget	2013/2014 Actual	2014/2015 Budget	2013/2014 Actual
Governance										
New Administration Centre (90)	5.82%	23/06/2025	\$1,851,231		\$ 124,271	\$ 117,342	\$1,726,960	\$1,851,231	\$ 107,596	\$ 112,641
Health										
Plantagenet Village Homes (Self Supporting) (93)	3.83%	3/07/2022	\$1,046,674		\$ 106,977	\$ 103,147	\$ 939,696	\$1,046,674	\$ 38,209	\$ 35,385
Recreation and Culture										
Mount Barker Golf Club (Self Supporting) (91)	6.45%	16/06/2018	\$ 90,494		\$ 20,264	\$ 18,869	\$ 70,230	\$ 90,494	\$ 6,316	\$ 7,428
Sounness Park Recreation Development (94)	4.14%	14/03/2023	\$ 339,006		\$ 32,196	\$ 30,994	\$ 306,810	\$ 339,006	\$ 12,918	\$ 13,224
			\$3,327,405	\$ -	\$ 283,708	\$ 270,352	\$3,043,697	\$3,327,405	\$ 165,038	\$ 168,678

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

(b) New Debentures

The Council does not plan to take out any new debentures in 2014/2015.

(c) Unspent Debentures

The Council had no unspent debentures as at 30 June 2014 nor is it expected to have unspent debenture funds as at 30 June 2015.

(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 2013/2014.

	Amended Budget 30 June 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
Employee Entitlements Reserve			
Opening Balance 1 July	\$ 12,087	\$ 12,067	\$ 25,779
Transfers from Municipal Account	\$ 25,000	\$ 25,000	\$ 25,000
Interest Earned	\$ 1,600	\$ 738	\$ 876
Transfers to Municipal Account	\$ -	\$ (12,026)	\$ -
Closing Balance 30 June	\$ 38,687	\$ 25,779	\$ 51,655
Plant Replacement Reserve			
Opening Balance 1 July	\$ 209,677	\$ 305,569	\$ 620,524
Transfers from Municipal Account	\$ 400,000	\$ 400,000	\$ 15,000
Interest Earned	\$ 26,391	\$ 16,179	\$ 11,546
Transfers to Municipal Account	\$ (503,059)	\$ (101,224)	\$ (536,500)
Closing Balance 30 June	\$ 133,009	\$ 620,524	\$ 110,570
Drainage and Water Management Reserve			
Opening Balance 1 July	\$ 119,735	\$ 120,262	\$ 20,859
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 5,835	\$ 597	\$ 380
Transfers to Municipal Account	\$ (100,000)	\$ (100,000)	\$ -
Closing Balance 30 June	\$ 25,570	\$ 20,859	\$ 21,239
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	\$ 260,356	\$ 262,200	\$ 166,982
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 12,688	\$ 4,782	\$ 3,041
Transfers to Municipal Account	\$ -	\$ (100,000)	\$ (40,000)
Closing Balance 30 June	\$ 273,044	\$ 166,982	\$ 130,023
Computer Software/Hardware Upgrade Reserve			
Opening Balance 1 July	\$ 38,627	\$ 38,740	\$ 39,882
Transfers from Municipal Account	\$ -	\$ -	\$ 10,000
Interest Earned	\$ 1,882	\$ 1,142	\$ 889
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 40,510	\$ 39,882	\$ 50,771
Mount Barker Regional Saleyards Capital Improvements Reserve			
Opening Balance 1 July	\$ 94,929	\$ 94,769	\$ 85,729
Transfers from Municipal Account	\$ 134,085	\$ 134,085	\$ 90,998
Interest Earned	\$ 10,048	\$ 3,976	\$ 3,040
Transfers to Municipal Account	\$ (183,387)	\$ (147,101)	\$ (158,500)
Closing Balance 30 June	\$ 55,674	\$ 85,729	\$ 21,267
Mount Barker Regional Saleyards Operating Loss Reserve			
Opening Balance 1 July	\$ -	\$ -	\$ -
Transfers from Municipal Account	\$ -	\$ -	\$ 50,000
Interest Earned	\$ -	\$ -	\$ 812
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ -	\$ -	\$ 50,812
Shire Development & Building Improvements Reserve			
Opening Balance 1 July	\$ 41,427	\$ 42,615	\$ 95,345
Transfers from Municipal Account	\$ 50,000	\$ 50,000	\$ 475,000
Interest Earned	\$ 4,041	\$ 2,730	\$ 9,455
Transfers to Municipal Account	\$ (45,000)	\$ -	\$ (351,900)
Closing Balance 30 June	\$ 50,468	\$ 95,345	\$ 227,900

	Amended Budget 30 June 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
Outstanding Land Resumptions Reserve			
Opening Balance 1 July	\$ 28,269	\$ 28,469	\$ 29,308
Transfers from Municipal Account	\$ -	\$ -	\$ 10,000
Interest Earned	\$ 1,378	\$ 839	\$ 696
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 29,646	\$ 29,308	\$ 40,004
Natural Disaster Reserve			
Opening Balance 1 July	\$ 157,377	\$ 157,849	\$ 136,765
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 7,669	\$ 3,916	\$ 2,491
Transfers to Municipal Account	\$ -	\$ (25,000)	\$ -
Closing Balance 30 June	\$ 165,046	\$ 136,765	\$ 139,256
Plantagenet Medical Centre Reserve			
Opening Balance 1 July	\$ 131,938	\$ 132,230	\$ 10,017
Transfers from Municipal Account	\$ 2,000	\$ 2,000	\$ 42,000
Interest Earned	\$ 6,510	\$ 287	\$ 865
Transfers to Municipal Account	\$ (140,000)	\$ (124,500)	\$ -
Closing Balance 30 June	\$ 448	\$ 10,017	\$ 52,882
Spring Road Roadworks Reserve			
Opening Balance 1 July	\$ -	\$ -	\$ 49,864
Transfers from Municipal Account	\$ 48,436	\$ 48,436	\$ -
Interest Earned	\$ 1,958	\$ 1,428	\$ 908
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 50,394	\$ 49,864	\$ 50,772
TOTAL RESERVES			
Opening Balance 1 July	\$ 1,094,423	\$ 1,194,770	\$ 1,281,054
Transfers from Municipal Account	\$ 659,521	\$ 659,521	\$ 717,998
Interest Earned	\$ 80,000	\$ 36,614	\$ 35,000
Transfers to Municipal Account	\$ (971,446)	\$ (609,851)	\$ (1,086,900)
Closing Balance 30 June	\$ 862,497	\$ 1,281,054	\$ 947,152

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

Reserve Description	Opening Balance 1 July 2014	Interest Earned	Transfer from Reserve	Transfer to Reserve	Closing Balance 30 June 2015
Employee Reserve	\$ 25,779	\$ 876	\$ -	\$ 25,000	\$ 51,655
Plant Replacement Reserve	\$ 620,524	\$ 11,546	\$ (536,500)	\$ 15,000	\$ 110,570
Drainage and Water Management Reserve	\$ 20,859	\$ 380	\$ -	\$ -	\$ 21,239
Land Rehabilitation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Management Reserve	\$ 166,982	\$ 3,041	\$ (40,000)	\$ -	\$ 130,023
Computer Software/Hardware Upgrade Reserve	\$ 39,882	\$ 889	\$ -	\$ 10,000	\$ 50,771
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 85,729	\$ 3,040	\$ (158,500)	\$ 90,998	\$ 21,267
Mount Barker Regional Saleyards Operating Loss Reserve	\$ -	\$ 812	\$ -	\$ 50,000	\$ 50,812
Shire Development and Building Improvements Reserve	\$ 95,345	\$ 9,455	\$ (351,900)	\$ 475,000	\$ 227,900
Outstanding Land Resumptions Reserve	\$ 29,308	\$ 696	\$ -	\$ 10,000	\$ 40,004
Natural Disaster Reserve	\$ 136,765	\$ 2,491	\$ -	\$ -	\$ 139,256
Plantagenet Medical Centre Reserve	\$ 10,017	\$ 865	\$ -	\$ 42,000	\$ 52,882
Spring Road Roadworks Reserve	\$ 49,864	\$ 908	\$ -	\$ -	\$ 50,772
Totals	\$ 1,281,054	\$ 35,000	\$ (1,086,900)	\$ 717,998	\$ 947,152

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 Capital Improvements Reserve

To fund capital works at the Mount Barker Regional Saleyards

Mount Barker Regional Saleyards Operating Loss Reserve

To require the Saleyards to operate in a self sufficient manner by retaining a proportion of operating surpluses to fund operating deficits

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)

Spring Road Roadworks Reserve

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

The Council reserves the right to transfer cash between the period of 30 April 2014 and 31 August 2014 from the reserve accounts listed above to fund any short term operational cashflow requirements to reduce the requirement/use of an overdraft facility.

These reserves are not statutorily required to be cashed backed at all times. The reserve balances will be restored by operating revenue and transactions appropriately monitored and recorded.

Note 7. NET CURRENT ASSETS

Adopted Budget 2014/2015

		Actual (est.) 30 June 2014	Budget 30 June 2015
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15a	\$ 525,914	\$ 371,506
Cash - Restricted Reserves	15a	\$ 1,281,054	\$ 947,152
Cash - Restricted Municipal		\$ 30,740	\$ -
Receivables		\$ 510,276	\$ 84,911
Inventories		\$ 70,103	\$ 65,258
		\$ 2,418,087	\$ 1,468,827
LESS: CURRENT LIABILITIES			
Payables and Provisions		\$ (570,193)	\$ (521,675)
NET CURRENT ASSET POSITION		\$ 1,847,894	\$ 947,152
Less: Cash - Restricted Reserves	15a	\$ (1,281,054)	\$ (947,152)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		\$ 566,840	\$ -

The estimated surplus/(deficiency) c/fwd in the 30 June 2014 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 30 June 2015 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

Note 7a. RESTRICTED FUNDS

Adopted Budget 2014/2015

	Actual B/Fwd 1 July 2013	Est Actual 30 June 2014
Unspent Loan Funds		
Loan No. 89 - Saleyards	\$ 20,000	\$ -
	\$ 20,000	\$ -
Unspent Grants		
Department of Local Government - Long Term Financial Plan	\$ 6,664	\$ -
Wescress - Roadworks - Spring Road	\$ 48,436	\$ -
WALGA - Road Safety Grant	\$ 2,980	\$ -
DEC - Mt Barker Wetlands Project	\$ 37,262	\$ -
Department of Regional Development - CLGF (R for R) - Souness Park (2010/2011)	\$ 297,904	\$ -
Department of Regional Development - CLGF (R for R) - Souness Park (2011/2012)	\$ 216,072	\$ -
FRRR - Wetland Restore	\$ 5,000	\$ -
State NRM Office - Wetlands Project	\$ 25,000	\$ -
Dept of Sport and Recreation - Kidsport Program	\$ 26,958	\$ 595
Department of Local Government - Cat Pound Construction	\$ 27,224	\$ -
Department of Local Government - Cat Act Implementation	\$ 1,983	\$ -
Department of Local Government - Cat Sterilisation	\$ -	\$ 8,563
Lotterywest - Wilson Park Playground		\$ 21,582
	\$ 695,482	\$ 30,740
Total Restricted Funds	\$ 715,482	\$ 30,740

These funds are referred to as restricted, but are not subject to an external requirement to restrict them. All of the 30 June 2014 funds are therefore included in the 2014/2015 surplus/deficit carried forward.

Note 8. RATING INFORMATION

Adopted Budget 2014/2015

	Cents in the \$	Rateable Value	No. of Assess.	Est. Actual 30 June 2014	Budget 2014/2015
General Rates					
Rural	0.71980	\$ 533,141,000	1338	\$ 3,672,366	\$ 3,837,549
Rural Townsite	10.52620	\$ 1,716,364	181	\$ 170,541	\$ 180,668
Mount Barker Townsite	10.52620	\$ 9,820,736	817	\$ 924,910	\$ 1,033,750
Strata Title	10.52620	\$ 65,156	6	\$ 6,365	\$ 6,858
Rural GRV	10.52620	\$ 1,298,048	47	\$ 150,709	\$ 136,635
		\$ 546,041,304	2,389	\$ 4,924,891	\$ 5,195,461
Minimum Payment					
Rural	\$ 810.00	\$ 29,310,800	324	\$ 234,850	\$ 262,440
Rural Townsites	\$ 810.00	\$ 755,458	350	\$ 270,270	\$ 283,500
Mount Barker Townsite	\$ 810.00	\$ 965,999	214	\$ 203,280	\$ 173,340
Strata Title	\$ 810.00	\$ 172,600	86	\$ 66,220	\$ 69,660
Rural GRV	\$ 810.00	\$ 141,083	27	\$ 19,250	\$ 21,870
Mining	\$ 810.00	\$ 221,531	16	\$ 11,550	\$ 12,960
		\$ 31,567,471	1017	\$ 805,420	\$ 823,770
		\$ 577,608,775	3,406	\$ 5,730,311	\$ 6,019,231
Rate Exemptions		\$ 43,940	290	\$ -	\$ -
Non Rateable Properties		\$ 1,454,296	458	\$ -	\$ -
		\$ 579,107,011	4,154	\$ 5,730,311	\$ 6,019,231
Interim Rates					
GRV				\$ 5,487	\$ 5,000
UV				\$ 6,321	\$ 5,000
				\$ 11,808	\$ 10,000
<u>Total General Rate Revenue</u>				\$ 5,742,118	\$ 6,029,231
Other					
Instalments Admin Fees				\$ 13,853	\$ 15,500
Instalment Interest Charges				\$ 17,665	\$ 20,000
Penalty Interest				\$ 37,510	\$ 35,000
Specified Area Rates				\$ -	\$ -
				\$ 69,028	\$ 70,500
<u>Total Rates and Charges Revenue</u>				\$ 5,811,146	\$ 6,099,731
<u>Rubbish Collection Charges</u>					
Receptacle Charge - Waste Avoidance and Resource Recovery Act 2007					
	\$ 185.00	1st Bin	1265	\$ 269,005	\$ 234,025
	\$ 185.00	Subsequent bins	257		\$ 47,545
					\$ 281,570

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 2014/15 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 bearing in mind the extent of any increase in rating over the level adopted in the previous year.

The minimum payment has 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 2014/2015 will be as follows:

TWO INSTALMENT OPTION

Original Rates Notice Issued	16 July 2014
First Instalment Due	20 August 2014
Second Instalment Due	7 January 2015

FOUR INSTALMENT OPTION

Original Rates Notice Issued	16 July 2014
First Instalment Due	20 August 2014
Second Instalment Due	22 October 2014
Third Instalment Due	7 January 2015
Fourth Instalment Due	11 March 2015

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 & it is estimated that \$15,500 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 \$20,000 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 respective instalment reminder.

DISCOUNT

No discount will be offered for the timely payment of rate accounts in the 2014/2015 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 a selection of a dozen mixed wines from the Mount Barker Wine Producers' Association.

LATE PAYMENT PENALTY INTEREST

Pursuant to Section 6.51 of the Local Government Act 1995 and Sections 70 & 71 of the Local Government (Financial Management) Regulations 1996, 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 2014/2015 financial will be 11% and it is estimated that \$35,000 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 pursuant to Section 6.13 of the Local Government Act 1995 and Sections 19A & 19B of the Local Government (Financial Management) Regulations 1996.

SERVICE CHARGES

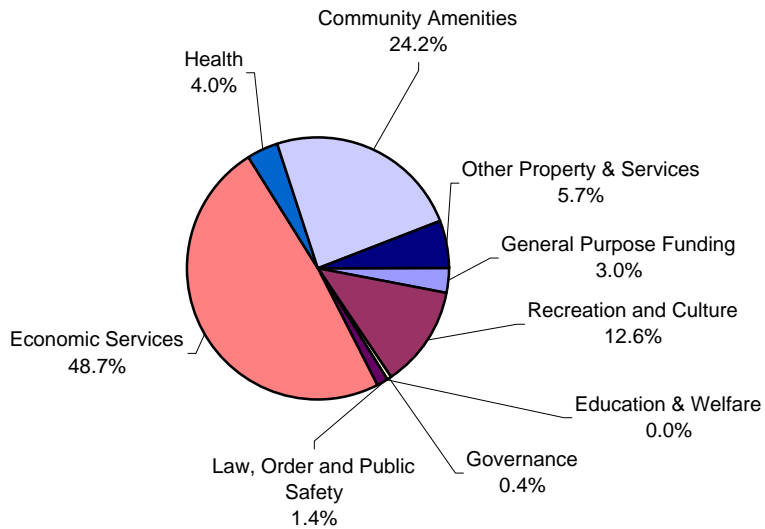
The Shire of Plantagenet does not raise any service charges in accordance with Local Government (Financial Management) Regulation 54.

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 2014	Est. Actual 30 June 2014	Budget 30 June 2015
General Purpose Funding	\$ 54,550	\$ 61,698	\$ 54,350
Governance	\$ 7,278	\$ 4,473	\$ 7,278
Law, Order and Public Safety	\$ 22,000	\$ 16,575	\$ 24,500
Health	\$ 70,450	\$ 72,308	\$ 71,900
Education and Welfare	\$ 330	\$ 339	\$ 330
Community Amenities	\$ 424,680	\$ 424,484	\$ 434,370
Recreation and Culture	\$ 235,155	\$ 214,726	\$ 226,120
Economic Services	\$ 764,300	\$ 912,679	\$ 875,531
Other Property and Services	\$ 412,260	\$ 111,348	\$ 102,715
	\$ 1,991,003	\$ 1,818,630	\$ 1,797,094

Breakup of Fees and Charges Revenue 2014/2015



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)

Annual Attendance Fee - Section 5.99 LGA, Reg 34(1)(b)

Shire President	\$	14,420
Councillor	\$	7,725

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 \$ 6,283

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 1,570.75

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	\$ (74,000)	\$ (74,000)	\$ (76,220)
President's Allowance	\$ (6,100)	\$ (6,100)	\$ (6,283)
Deputy President's Allowance	\$ (1,525)	\$ (1,525)	\$ (1,571)
Telecommunications & Incidentals	\$ (12,500)	\$ (13,477)	\$ (13,500)
Travelling Expenses	\$ (3,000)	\$ (4,097)	\$ (4,000)
TOTAL	\$ (97,125)	\$ (99,199)	\$ (101,574)

(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 2014	Actual (est.) 30 June 2014	Budget 30 June 2015
Cash - Unrestricted		\$ 242,105	\$ 525,914	\$ 371,506
Cash - Restricted Reserves	6	\$ 862,497	\$ 1,281,054	\$ 947,152
Cash - Restricted Other	7a	\$ -	\$ 30,740	\$ -
		<u>\$ 1,104,602</u>	<u>\$ 1,837,708</u>	<u>\$ 1,318,658</u>

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

Employee Reserve	\$	38,687	\$ 25,779	\$ 51,655
Plant Replacement Reserve	\$	133,009	\$ 620,524	\$ 110,570
Town Drainage Reserve	\$	25,570	\$ 20,859	\$ 21,239
Land Rehabilitation Reserve	\$	-	\$ -	\$ -
New Waste Disposal Site Reserve	\$	273,044	\$ 166,982	\$ 130,023
Computer Software/Hardware Upgrade Reserve	\$	40,510	\$ 39,882	\$ 50,771
Mount Barker Regional Saleyards Capital Improvements Reserve	\$	55,674	\$ 85,729	\$ 21,267
Mount Barker Regional Saleyards Operating Loss Reserve	\$	-	\$ -	\$ 50,812
Shire Development and Building Improvements Reserve	\$	50,468	\$ 95,345	\$ 227,900
Outstanding Land Resumptions Reserve	\$	29,646	\$ 29,308	\$ 40,004
Natural Disaster Reserve	\$	165,046	\$ 136,765	\$ 139,256
Plantagenet Medical Centre Reserve	\$	448	\$ 10,017	\$ 52,882
Spring Road Roadworks Reserve	\$	50,394	\$ 49,864	\$ 50,772
Unspent Grants	\$	-	\$ 30,740	\$ -

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

Net Result	\$	4,018,986	\$ 3,674,796	\$ 1,583,927
Depreciation	\$	4,007,022	\$ 4,054,858	\$ 4,142,899
Amortisation	\$	79,370	\$ 83,415	\$ 86,752
(Profit) / Loss on Sale of Assets	\$	(91,093)	\$ 18,988	\$ 124,566
(Increase)/Decrease in Receivables	\$	35,463	\$ 228,241	\$ (23,405)
(Increase)/Decrease in Inventories	\$	1,550	\$ 5,296	\$ 3,610
Increase/(Decrease) in Payables	\$	(331,393)	\$ (711,786)	\$ 401,474
Increase/(Decrease) in Employee Provisions	\$	-	\$ -	\$ -
Grants/Contributions for the Development of Assets	\$	(6,451,786)	\$ (5,494,252)	\$ (3,513,820)
Non Current Assets Recognised due to change in legislative requirements	\$	-	\$ -	\$ -
Net Cash from Operating Activities	<u>\$</u>	<u>1,268,119</u>	<u>\$ 1,859,555</u>	<u>\$ 2,806,002</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	\$ 20,000	\$ 20,000
Credit Card Balance at Balance Date	\$	-	\$ -	\$ -
Total Amount of Credit Unused	<u>\$</u>	<u>510,000</u>	<u>\$ 520,000</u>	<u>\$ 520,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	\$	4,078,607	\$ 3,327,405	\$ 3,043,697
Unused Loan Facilities at Balance Date	\$	-	\$ -	\$ -

Note 13. TRUST FUNDS

Adopted Budget 2014/2015

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 2014	Budget 30 June 2015
Feral Pig Eradication Committee	\$ 118,689	\$ 118,689
Contribution - Public Open Space	\$ 167,992	\$ 167,992
Contribution - Roadworks	\$ 8,631	\$ 8,631
Bonds - Planning Advertising	\$ 10,677	\$ 10,677
Bonds - Relocatable Dwelling	\$ 27,500	\$ 27,500
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	\$ 9,835	\$ 9,835
Bonds - Other	\$ 3,955	\$ 3,955
Bonds - Councillor Nomination	\$ -	\$ -
Total	\$ 577,092	\$ 577,092

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 2014/2015.

MOUNT BARKER REGIONAL SALEYARDS

As required under Financial Management Regulation 27 (l) (i) & (j), the Shire of Plantagenet is to disclose any major trading undertakings. The Mount Barker Regional Saleyards is owned and operated by the Shire of Plantagenet.

The Saleyards 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 reserve accounts to fund capital projects and unexpected deficits.

	Budget 30 June 2014	Est. Actual 30 June 2014	Budget 30 June 2015
Operating Expenditure			
Employee Costs - Conferences & Training	\$ (4,000)	\$ (2,823)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (210,000)	\$ (231,841)	\$ (227,722)
Employee Costs - Superannuation	\$ (20,291)	\$ (22,741)	\$ (23,103)
Employee Costs - Travel & Accommodation	\$ (1,500)	\$ -	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (2,000)	\$ (2,408)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (700)	\$ (90)	\$ (500)
Employee Costs - Workers Compensation Insurance	\$ (5,000)	\$ (4,694)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (8,786)	\$ (10,000)
Office Expenses - Other Operating Costs	\$ (1,000)	\$ (1,670)	\$ (1,500)
Office Expenses - Telephone	\$ (4,000)	\$ (4,288)	\$ (4,000)
Other Expenses - Environmental Services	\$ (15,000)	\$ (657)	\$ (15,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ (5,447)	\$ (5,000)
Other Expenses - Insurances	\$ (36,000)	\$ (34,243)	\$ (35,000)
Other Expenses - Licence Fees	\$ (5,000)	\$ (2,230)	\$ (4,000)
Other Expenses - NSQA Expenses	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	\$ (15,000)	\$ (5,157)	\$ (15,000)
Other Expenses - Promotional Material & Public Relations	\$ (18,000)	\$ (15,625)	\$ (18,000)
Other Expenses - Tools & Sundry	\$ (1,000)	\$ (427)	\$ (1,050)
Other Expenses - Water Monitoring	\$ (10,000)	\$ (8,190)	\$ (10,000)
Other Expenses - Sludge Removal	\$ (40,000)	\$ (31,453)	\$ (35,000)
Vehicle Running Costs - Motor Vehicle Allocations	\$ (10,000)	\$ (5,766)	\$ (10,000)
Building & Grounds (PC) - Building Maintenance	\$ (7,500)	\$ (9,937)	\$ (10,000)
Building & Grounds (PC) - Building Operating	\$ (25,000)	\$ (35,876)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	\$ (55,000)	\$ (55,865)	\$ (55,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (1,692)	\$ (18,065)	\$ (14,487)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (90,778)	\$ (87,490)	\$ (93,890)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (13,023)	\$ (23,195)	\$ (21,230)
Non Cash Expenses - Loss on Sale of Assets	\$ -	\$ -	\$ -
Admin Services Allocation	\$ (72,294)	\$ (68,376)	\$ (71,271)
Total Operating Expenditure	\$ (678,779)	\$ (687,341)	\$ (723,253)
Operating Income			
Contributions - Agent Contributions	\$ 60,000	\$ 66,379	\$ 67,000
Other Income - Avdata Income	\$ 17,000	\$ 22,567	\$ 17,600
Other Income - Entry Fees	\$ 12,800	\$ -	\$ 12,800
Other Income - Hay Feeding	\$ 8,000	\$ 11,481	\$ 10,000
Other Income - NLIS Tagging	\$ 9,000	\$ 13,766	\$ 9,500
Other Income - Other Operating Income	\$ 10,000	\$ 20,977	\$ 10,000
Other Income - Sale of Manure	\$ 7,500	\$ 9,256	\$ 7,500
Other Income - Saleyard Weigh & Pen Fees	\$ 471,500	\$ 539,359	\$ 551,131
Other Income - Shippers/Private Weigh	\$ 12,000	\$ 9,223	\$ 12,000
Other Income - Stock Removal	\$ 3,000	\$ 6,582	\$ 4,000
Non Cash Revenue - Profit on Sale of Assets	\$ 4,540	\$ -	\$ -
Total Operating Income	\$ 615,340	\$ 699,589	\$ 701,531
Net Operating Profit / (loss)	\$ (63,439)	\$ 12,248	\$ (21,722)
Net Operating Profit / (loss) - Excluding Non Cash Items	\$ 42,054	\$ 140,998	\$ 107,885

Ledger Account	Assistance to	Details	Budget 30 June 2014	Budget 30 June 2015
General Purpose Funding				
20009.0255	Plantagenet Players Inc.	Property Rates (Excl rubbish and ESL)	\$ 900	\$ 850
			\$ 900	\$ 850
Education & Welfare				
<u>Other Education</u>				
20134.0255	Kendenup Community Grounds	Various items in and around Playgroup Building	\$ 500	\$ -
20134.0255	Kendenup Playgroup	Outdoor playground & art supplies	\$ 500	\$ 500
20134.0255	Kendenup Primary School	Provision of sand for soft fall	\$ 300	\$ -
20134.0255	Mount Barker Community College	Assistance with road closure costs	\$ 800	\$ 800
20134.0255	Mount Barker Community College	Free hall hire for school events and use of roller/aerator	\$ 800	\$ 2,000
20134.0255	YMCA Perth	Contribution towards Smart Start	\$ 3,900	\$ 3,900
20134.0255	Mount Barker Playgroup	Support of gardening project	\$ 500	\$ 250
			\$ 6,000	\$ 7,450
<u>Aged & Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Motion sensor security lights in Lions Venture Village	\$ 1,182	\$ -
20150.0255	Plantagenet Village Homes	Entry statement - Collet Barker Court	\$ -	\$ 3,000
20150.0255	RSL Mount Barker	Contribution towards operations	\$ 1,000	\$ 580
20150.0255	Lions Club	Contribution towards doorway in dementia unit	\$ 1,000	\$ 1,000
			\$ 2,182	\$ 4,580
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 4,000	\$ 4,000
20813.0255	Red Cross	Waste Removal for four bins	\$ -	\$ 740
			\$ 4,000	\$ 4,740
Recreation & Culture				
<u>Sporting Clubs</u>				
20208.0255	Mount Barker Swimming Club	Donation of Family Pool Season Ticket	\$ 200	\$ 200
51543.0252	Mount Barker Speedway Club	Contribution towards upgrade of power supply	\$ 2,500	\$ -
51543.0252	Mount Barker Speedway Club	Contribution towards upgrade of water catchment	\$ -	\$ 5,000
20208.0255	Mount Barker Soccer Club	Equipment and game balls	\$ -	\$ 500
			\$ 2,700	\$ 5,700
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to Operations	\$ 10,000	\$ 12,000
20221.0255	Plantagenet Arts Council	\$1,000 Art Prize & \$1440 Plantagenet District Hall hire	\$ 2,000	\$ 2,440
20221.0255	Rotary Club of Mount Barker	Contribution to Australia Day Breakfast and Hall Hire	\$ 1,200	\$ 1,300
20221.0255	Mt Barker Wildflower Photo Cttee	District Hall hire costs - 12 days	\$ -	\$ 960
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 836	\$ 858
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 800	\$ 900
20221.0255	Mount Barker Toy Library	Contribution towards advertising and promotions	\$ 500	\$ -
20221.0255	CWA of WA - Rocky Gully	Purchase of paint for CWA Hall	\$ 727	\$ -
20221.0255	Mount Barker Community Fair	Assistance with band and traffic control	\$ 1,800	\$ -
20221.0255	Speedsters Club	Contribution to Hall Hire	\$ 1,200	\$ 1,500
20221.0255	RSL Mount Barker	Plaques for 'We will remember Them' Park (C/fwd)	\$ 5,000	\$ 5,000
20221.0255	Narrikup Amateur Theatre Society	Replace carpet and soundproofing	\$ -	\$ 1,000
20221.0255	Plantagenet Players Inc.	Portable lighting and sound equipment	\$ -	\$ 5,120
20221.0255	KCDA	Development of bushland children's playground	\$ -	\$ 900
			\$ 22,064	\$ 31,078
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)	\$ 5,000	\$ 5,000
21311.0370	Mount Barker Wine Producers Ass'n	Grapes & Gallops sponsorship and banners	\$ 6,500	\$ 6,500
21311.0370	Great Southern District Display	Contribution towards Royal Show exhibition	\$ 450	\$ -
21311.0370	Mount Barker Tourist Bureau	Funding of tourist items for resale	\$ 10,000	\$ -
21311.0370	Mount Barker Tourist Bureau	Funding of Mount Barker Visitor Guide	\$ -	\$ 12,000
21311.0370	Great Southern Tourism Events	Taste Great Southern	\$ 2,500	\$ 2,500
21311.0370	Mount Barker Golf Club	Southern Districts Golf Ass'n Sand Green Championships	\$ 1,000	\$ -
21311.0370	Porongurup Promotions Ass'n	Wine festival - Cooking contest (\$2,000) and in-kind traffic control (\$700)	\$ 1,000	\$ 2,700
			\$ 26,450	\$ 28,700
GRAND TOTAL			\$ 65,896	\$ 84,748

In accordance with Council Policy A/PA/14 - Sporting and Community Organisations Using Council and Vested Land – Rateability and other decisions of the Council, the following waivers and donations are made to various organisations and community groups. Rates waivers are currently assumed to be a minimum rate as the rateable value of the properties have not been assessed by the Valuer General's Office.

In respect to rates waivers, any organisation leasing or renting land and/or facilities from the Council shall be rateable, unless provisions of the Local Government Act 1995 provide for them to be non-rateable. The Shire will be responsible for paying the applicable Shire rates on properties leased to the following from 1 July 2014 until the expiry of the respective leases, in order to phase in the rateability status. Following the expiry and renewal of the respective leases, the leased properties will be categorised to receive a percentage waiver depending on charitable or public purpose status or to reflect that there is some level community benefit provided.

Ledger Account	Assistance to	Details	Budget 30 June 2015	
General Purpose Funding				
20009.0255	Mount Barker Speedway Club	Rates Waiver - Mount Barker Speedway	\$	810
20009.0255	West Plantagenet Pony Club	Rates Waiver - West Plantagenet Pony Club Grounds	\$	810
20009.0255	Plantagenet Men's Shed	Rates Waiver - Mount Barker Men's Shed	\$	810
20009.0255	Narpanup Golf Club	Rates Waiver - Narpanup Golf Course	\$	810
20009.0255	Bevan Lang	Rates Waiver - Mount Barker Communications Tower	\$	810
20009.0255	Kendenup Country Club	Rates Waiver - Kendenup Golf Course and Country Club	\$	810
20009.0255	Plantagenet Historical Society	Rates Waiver - Mount Barker Historic Museum	\$	810
20009.0255	Mount Barker Tourist Bureau	Rates Waiver - Mount Barker Railway Station	\$	810
20009.0255	Mount Barker Tennis Club	Rates Waiver - Mount Barker Tennis Courts	\$	810
20009.0255	Mount Barker Playgroup	Rates Waiver - Mount Barker Playgroup Centre	\$	810
20009.0255	Plantagenet Arts Council	Rates Waiver - Arts Centre (Mitchell House)	\$	810
20009.0255	Kendenup Tennis Club	Rates Waiver - Kendenup Tennis Courts	\$	810
20009.0255	Albany Cattle Association	Rates Waiver - Cattle Saleyards - Shed	\$	810
20009.0255	M & J Mitchell Pty Ltd	Rates Waiver - Cattle Saleyards - Cattle Yards	\$	810
20009.0255	E Mitchell	Rates Waiver - Cattle Saleyards - Canteen	\$	810
20009.0255	Mount Barker Community Centre/Baptist Union of WA	Rates Waiver - Mount Barker Community Centre	\$	810
20009.0255	Kendenup Community Grounds Committee Inc	Rates Waiver - Part Lots 15 and 16 Beverley Road	\$	810
20009.0255	Mount Barker Bulls Football Club	Rates Waiver - Sounness Park Clubrooms	\$	810
			\$	14,580
Recreation & Culture				
20221.0255	Mount Barker Caravan Park	Equivalent to 4,000 Kl of Water @ 0.65c per Kl	\$	2,600
20221.0255	Mount Barker Turf Club	Water usage @ 0.65c per Kl	\$	1,100
			\$	3,700
GRAND TOTAL			\$	18,280

	Item	Reg No.	Price	Trade	Net
PASSENGER VEHICLES					
Governance					
Chief Executive Officer	1092	PL 2	\$ (63,600)	\$ 26,500	\$ (37,100)
Law, Order & Public Safety					
Ranger	1081	PL 774	\$ (50,000)	\$ 26,000	\$ (24,000)
Community Emergency Services Manager	1091	PL 11260	\$ (50,000)	\$ 25,000	\$ (25,000)
Health					
Environmental Health Officer	1090	PL 10460	\$ (40,000)	\$ 18,000	\$ (22,000)
Community Amenities					
Manager Development Services	1095	PL 10450	\$ (59,500)	\$ 33,000	\$ (26,500)
Public Works Overheads					
Manager Works and Services	1088	PL 10470	\$ (59,500)	\$ 30,000	\$ (29,500)
Principal Works Supervisor	1094	PL 777	\$ (55,000)	\$ 25,000	\$ (30,000)
Plant Operating					
Mechanic	1078	PL 437	\$ (35,311)	\$ 14,545	\$ (20,766)
Supervisor - Parks & Gardens	1072	PL 242	\$ (30,456)	\$ 11,818	\$ (18,638)
Parks & Gardens	1097	PL 656	\$ (45,000)	\$ 25,000	\$ (20,000)
Total Passenger Vehicles			\$ (488,367)	\$ 234,863	\$ (253,504)
HEAVY PLANT					
Bomag Roller	4502	PL10323	\$ (155,000)	\$ 35,000	\$ (120,000)
Hino Truck	2506	PL 406	\$ (165,000)	\$ 55,000	\$ (110,000)
CAT 12H Grader	1503	PL 9649	\$ (350,000)	\$ 100,000	\$ (250,000)
Total Heavy Plant			\$ (670,000)	\$ 190,000	\$ (480,000)
MINOR PLANT					
Water Tank - 6 Tonne Truck			\$ (5,000)	\$ -	\$ (5,000)
Fuel Trailer			\$ (15,500)	\$ -	\$ (15,500)
Out front cylinder mower			\$ (36,000)	\$ -	\$ (36,000)
Total Minor Plant			\$ (56,500)	\$ -	\$ (56,500)
TOTAL EXPENDITURE					
Passenger Vehicles			\$ (488,367)	\$ 234,863	\$ (253,504)
Heavy Plant			\$ (670,000)	\$ 190,000	\$ (480,000)
Minor Plant			\$ (56,500)	\$ -	\$ (56,500)
			\$ (1,214,867)	\$ 424,863	\$ (790,004)

Note 18. ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

Adopted Budget 2014/2015

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					21,109		21,109	Carried forward from 2013/14
	51590.0250	Frankland-Rocky Gully Road	Rocky Gully	SLK 0.97 to 7.00	Widen and reseal with drainage improvements			246,617			123,308	369,925	
	TOTAL REGIONAL ROAD GROUP						0	0	246,617	0	21,109	123,308	
Commodity Routes	51591.0250	Jutland Road	Mount Barker	Entire length	Resheet gravel and widen formation				95,000		57,500	152,500	
TOTAL COMMODITY ROUTE FUNDING						0	0	0	95,000	0	57,500	152,500	
Roads to Recovery	51592.0250	Montem Street/Marmion Street	Mount Barker	Intersection	Upgrade drainage and super-elevation	48,456						48,456	
	51593.0250	St Werburghs Road	Mount Barker	SLK 3.10 to 8.20	Resheet gravel and widen formation / reseal	179,596						179,596	
	51594.0250	Harvey Road	Denbarker	SLK 0.00 to 11.30	Resheet gravel and widen formation	182,410						182,410	
TOTAL ROADS TO RECOVERY						410,462	0	0	0	0	0	410,462	
Own Resources	51202.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51203.0250	Mount Barker Footpath Construction	Mount Barker	Various Locations	Improvements & Extensions						70,000	70,000	
	51202.0250	Shire Wide Drainage Construction	Mount Barker	Various Locations	Improvements & Extensions						100,000	100,000	
	51276.0250	Roadworks - Minor Renewal	Various	Various Locations	Various Renewal Works						240,000	240,000	
	51521.0250	Hay River Road	Mount Barker	SLK 0.03 to 8.48	Resheet gravel and widen formation					20,585		20,585	Carried forward from 2013/14
	51525.0250	Spencer Road	Narrikup	Intersection with Albany Hwy	Rectify drainage					24,616		24,616	Carried forward from 2013/14
	51558.0250	Mitchell Street	Narrikup	SLK 0.00 to 2.49	Reseal					36,501		36,501	Carried forward from 2013/14
	51595.0250	Woogenellup North Road	Woogenellup	SLK 2.30 to 4.60	Resheet gravel and widen formation						38,000	38,000	
	51596.0250	Knights Road	Porongurup	SLK 0.00 to 2.50	Resheet gravel and widen formation						41,500	41,500	
	51597.0250	Morande Road	Narrikup	SLK 0.00 to 4.35	Resheet gravel and widen formation						77,430	77,430	
	51598.0250	Harwood Road	Kendenup	SLK 0.00 to 1.49	Resheet gravel and widen formation						14,630	14,630	
	51599.0250	Smuls Road	Kendenup	Entire Length	Resheet gravel and widen formation						41,670	41,670	
	51600.0250	Hassell Street	Mount Barker	SLK 0.00 to 1.12	Reseal and kerb						165,000	165,000	
	51601.0250	Deane Street	Mount Barker	SLK 0.00 to 1.05	Reseal and kerb						148,650	148,650	
	51602.0250	Lowood Road - Carpark	Mount Barker	Carpark next to Post Office	Seal						50,000	50,000	
	51603.0250	Simpson Road	Denbarker	SLK 0.00 to 2.80	Resheet gravel and widen formation						68,000	68,000	
51605.0250	Oatlands Road	Mount Barker	SLK 0.00 to 1.24	Reseal and hotmix overlay						90,000	90,000		
51606.0250	Langton Road	Mount Barker	Lowood Road to Marmion Street	Centre island with street trees						95,500	95,500		
TOTAL COUNCIL FUNDED						0	0	0	0	81,702	1,270,380	1,352,082	
Total Capital Projects 2013/2014						410,462	0	246,617	95,000	102,810	1,451,188	2,306,077	
Road Maintenance	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban & Rural						1,250,000	1,250,000	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy						160,000	160,000	
	20225.0391	All Shire Roads	Edge Patching	All Sealed & Unsealed Formed Roads	Edge Patching						30,000	30,000	
	20225.0392	All Shire Roads	Slashing & Spraying	All Sealed & Unsealed Formed Roads	Slashing & Spraying						30,000	30,000	
TOTAL MAINTENANCE											1,470,000	1,470,000	
TOTAL EXPENDITURE											2,921,188	3,776,077	

operating programs

operating programs

PROGRAM 3 - GENERAL PURPOSE FUNDING
RATES
Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
Employee Costs - Salaries	DCEO	20000.0130	\$ (58,734)	\$ (56,683)	\$ (60,226)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,364)	\$ (5,306)	\$ (5,648)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ (354)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,909)	\$ (1,793)	\$ (1,957)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (3,646)	\$ (5,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (6,488)	\$ (9,000)
Other Expenses - Donations	DCEO	20009.0255	\$ (900)	\$ (891)	\$ (850)
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (2,600)	\$ (2,975)	\$ (3,000)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (30,000)	\$ (26,430)	\$ (30,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (3,000)	\$ (48)	\$ (1,000)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ (151)	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (50,000)	\$ (69,643)	\$ (30,000)
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (131,902)	\$ (124,753)	\$ (130,036)
<i>Sub-total - Cash</i>			\$ (290,309)	\$ (299,158)	\$ (278,618)
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			\$ (290,309)	\$ (299,158)	\$ (278,618)

Operating Income

General Rate GRV - Rates	DCEO	10000.0414	\$ 1,813,500	\$ 1,811,545	\$ 1,906,282
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ 5,000	\$ 5,487	\$ 5,000
General Rate UV - Rates	DCEO	10001.0414	\$ 3,918,766	\$ 3,918,766	\$ 4,112,949
General Rate UV - Interim Rates	DCEO	10001.0490	\$ 5,000	\$ 6,321	\$ 5,000
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ 5,000	\$ -	\$ -
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 100	\$ 329	\$ 200
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,500	\$ 4,090	\$ 4,100
Other Revenue - Rate Search	DCEO	10006.0111	\$ 12,000	\$ 18,280	\$ 13,500
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 17,000	\$ 13,853	\$ 15,500
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 17,000	\$ 17,665	\$ 20,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 25,000	\$ 24,135	\$ 20,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 30,000	\$ 37,510	\$ 35,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 900	\$ 1,011	\$ 1,000
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 50	\$ -	\$ 50
Total Operating Income			\$ 5,837,699	\$ 5,858,992	\$ 6,138,581

OTHER GENERAL PURPOSE FUNDING
Operating Expenditure

Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ (500)	\$ -	\$ -
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (7,347)	\$ (7,347)	\$ (500)
Admin Services Allocation	DCEO	20278.0308	\$ (49,242)	\$ (46,573)	\$ (48,545)
Total Operating Expenditure			\$ (50,242)	\$ (53,920)	\$ (49,045)

Operating Income

General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 320,886	\$ 323,703	\$ 693,463
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 154,122	\$ 154,120	\$ 167,500
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 369,313	\$ 366,496	\$ 831,694
Interest on Municipal Investments	DCEO	10009.0067	\$ 110,000	\$ 70,183	\$ 70,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 80,000	\$ 36,616	\$ 35,000
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ -	\$ 1,200
Total Operating Income			\$ 1,035,521	\$ 951,118	\$ 1,798,857

TOTAL RATES AND GENERAL PURPOSE EXPENSES
\$ (340,551) \$ (353,078) \$ (327,663)
TOTAL RATES AND GENERAL PURPOSE INCOME
\$ 6,873,220 \$ 6,810,110 \$ 7,937,438

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 4 - GOVERNANCE					
MEMBERS OF COUNCIL					
Operating Expenditure					
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ (501)	\$ (2,000)
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (460)	\$ (1,000)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ -	\$ -	\$ (10,000)
Other Operating Expenses - Conferences, Training & Accommodation	DCEO	20026.0029	\$ (20,000)	\$ (10,723)	\$ (15,000)
Other Operating Expenses - Telecom & Incidental Expenses	DCEO	20026.0031	\$ (12,500)	\$ (13,477)	\$ (13,500)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,525)	\$ (1,500)	\$ (1,571)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (74,000)	\$ (73,876)	\$ (76,220)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,100)	\$ (6,100)	\$ (6,283)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (5,259)	\$ (6,000)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (20,000)	\$ (17,732)	\$ (18,500)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (3,000)	\$ (4,097)	\$ (4,000)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ (2,270)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20401.0182	\$ (4,000)	\$ (4,129)	\$ (5,000)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ (15,240)	\$ (15,240)	\$ -
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (119,358)	\$ (112,889)	\$ (117,670)
<i>Sub-total - Cash</i>			\$ (286,723)	\$ (268,252)	\$ (278,743)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ -	\$ (73)	\$ (100)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (6,228)	\$ (6,595)	\$ (6,859)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,228)	\$ (6,669)	\$ (6,959)
Total Operating Expenditure			\$ (292,951)	\$ (274,921)	\$ (285,703)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ 3,871	\$ 4,075	\$ -
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 5,924	\$ 2,000
Total Operating Income			\$ 5,871	\$ 9,999	\$ 2,000
OTHER GOVERNANCE					
Operating Expenditure					
Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (34,633)	\$ (33,462)	\$ (35,515)
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (4,812)	\$ (2,026)	\$ (5,019)
Employee Costs - VROC Uniforms, Clothing & Accessories	CEO	20029.0266	\$ (220)	\$ -	\$ (220)
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (1,126)	\$ (1,057)	\$ (1,154)
Meals and Refreshments	EXEC SEC	20030.0083	\$ (12,000)	\$ (10,258)	\$ (12,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (5,000)	\$ (6,337)	\$ (6,000)
Vehicle Running Costs - Motor Vehicle Allocations	CEO	20031.0182	\$ -	\$ -	\$ -
Office Expenses - Minute Binding	DCEO	20032.0262	\$ -	\$ -	\$ (2,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (16,000)	\$ (17,550)	\$ (12,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (17,000)	\$ (17,185)	\$ (17,500)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (350)	\$ (3,000)
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (5,020)	\$ (7,000)
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ (2,700)	\$ -
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Long Term Financial Planning Project	DCEO	20033.0366	\$ (6,664)	\$ (6,664)	\$ -
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (10,000)	\$ (13,183)	\$ (20,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (367,289)	\$ (347,382)	\$ (362,093)
<i>Sub-total - Cash</i>			\$ (486,744)	\$ (463,173)	\$ (485,501)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (369)	\$ (367)	\$ (500)
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	\$ -	\$ -	\$ (12,299)
<i>Sub-total - Non Cash</i>			\$ (369)	\$ (367)	\$ (12,299)
Total Operating Expenditure			\$ (487,113)	\$ (463,540)	\$ (497,800)

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
Operating Income					
Grant Income - Strategic Community Plan	DCEO	10014.0289	\$ -	\$ -	\$ -
Other Revenue - Forfeited Deposits	DCEO	10018.0050	\$ -	\$ -	\$ -
Other Revenue - Other Operating Income	EXEC SEC	10018.0232	\$ 200	\$ 175	\$ 200
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ 9	\$ -
Other Revenue - Rental - Staff Housing	DCEO	10018.0231	\$ 7,228	\$ 3,120	\$ 7,228
Other Revenue - Sale of Agendas & Minutes	DCEO	10018.0133	\$ -	\$ -	\$ -
Other Revenue - Sale of Electoral Roll	DCEO	10018.0132	\$ -	\$ -	\$ -
Other Revenue - Sale of Maps & Publications	DCEO	10018.0235	\$ 50	\$ 1,344	\$ 50
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 30,593	\$ 28,340	\$ 31,431
Reimbursements - LSL	DCEO	10016.0224	\$ 9,500	\$ 9,500	\$ -
Reimbursements - Other	DCEO	10016.0229	\$ 40,000	\$ 6,690	\$ 40,000
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ -	\$ 500
Contributions - Other Contributions	DCEO	10017.0200	\$ 25,000	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 123,071	\$ 49,179	\$ 79,409
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 123,071	\$ 49,179	\$ 79,409
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (117,342)	\$ (117,342)	\$ (124,271)
Total Capital Expenditure			\$ (117,342)	\$ (117,342)	\$ (124,271)
Operating Expenditure					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (114,524)	\$ (112,641)	\$ (107,596)
Total Operating Expenditure			\$ (114,524)	\$ (112,641)	\$ (107,596)

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
OVERHEADS - ADMINISTRATION					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (24,215)	\$ (25,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (585)	\$ (1,000)
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ (15,000)	\$ -	\$ -
Employee Costs - Salaries	DCEO	20047.0130	\$ (988,951)	\$ (961,942)	\$ (1,011,968)
Employee Costs - Staff Recruitment Expenses	DCEO	20047.0138	\$ (1,000)	\$ (100)	\$ (1,000)
Employee Costs - Superannuation	DCEO	20047.0141	\$ (119,102)	\$ (122,005)	\$ (128,882)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (7,014)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,400)	\$ (5,399)	\$ (6,000)
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ (12,026)	\$ (12,026)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (32,980)	\$ (28,881)	\$ (32,889)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (7,500)	\$ (7,096)	\$ (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	\$ -	\$ -	\$ -
Financial Expenses - Receipt Rounding	ACCOUNTANT	20276.0112	\$ (10)	\$ (3)	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (30,000)	\$ (31,842)	\$ (35,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (9,156)	\$ (15,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (5,000)	\$ (2,403)	\$ (3,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (26,000)	\$ (20,466)	\$ (26,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (12,000)	\$ (9,489)	\$ (12,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (15,000)	\$ (15,004)	\$ (15,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (12,000)	\$ (14,175)	\$ (14,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (16,000)	\$ (12,926)	\$ (16,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (32,000)	\$ (35,346)	\$ (35,000)
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (100,000)	\$ (109,991)	\$ (110,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (22,000)	\$ (21,549)	\$ (22,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (40,000)	\$ (41,468)	\$ (42,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (25,000)	\$ (5,051)	\$ (25,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (40,000)	\$ (26,451)	\$ (50,000)
Other Expenses - Strategic Plan	CEO	20049.0289	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (1,000)	\$ (100)	\$ (1,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ -	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (30,500)	\$ (20,174)	\$ (30,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (60,000)	\$ (61,248)	\$ (60,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (10,000)	\$ (9,863)	\$ (10,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (7,000)	\$ (5,330)	\$ (7,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	MGR WORKS	20411.0052	\$ (5,000)	\$ (5,659)	\$ (6,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (18,000)	\$ (17,568)	\$ (18,000)
<i>Sub-total - Cash</i>			\$ (1,742,619)	\$ (1,644,525)	\$ (1,778,400)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (33,920)	\$ (34,177)	\$ (35,544)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (85,903)	\$ (77,846)	\$ (80,960)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (25,295)	\$ (16,892)	\$ (17,567)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ (11,021)	\$ (10,839)	\$ -
<i>Sub-total - Non Cash</i>			\$ (156,139)	\$ (139,754)	\$ (134,072)
Sub-total Operating Expenditure			\$ (1,898,758)	\$ (1,784,278)	\$ (1,912,471)
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 1,898,758	\$ 1,784,278	\$ 1,912,471
Total Operating Expenditure			\$ -	\$ -	\$ -
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (894,588)	\$ (851,101)	\$ (891,098)
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 128,942	\$ 59,179	\$ 81,409

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY					
FIRE PREVENTION - COUNCIL					
Operating Expenditure					
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (142)	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (41,166)	\$ (37,419)	\$ (37,576)
Employee Costs - Superannuation	CESM	20072.0141	\$ (3,968)	\$ (6,315)	\$ (7,174)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,338)	\$ (1,256)	\$ (1,124)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (800)	\$ (455)	\$ (800)
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (85,453)	\$ (79,300)	\$ (87,324)
Employee Costs - CESM - Reimbursable On Costs	MGR COMM SVCS	20072.0297	\$ (9,577)	\$ (7,491)	\$ (10,925)
Office Expenses - Advertising	CESM	20073.0003	\$ (3,500)	\$ (1,270)	\$ (3,500)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (15,000)	\$ (13,087)	\$ (15,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (8,000)	\$ (10,482)	\$ (10,000)
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	CESM	20077.0277	\$ (14,000)	\$ (6,728)	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (30,000)	\$ (29,263)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (1,815)	\$ (12,000)
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ -	\$ -	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (90,622)	\$ (85,710)	\$ (89,340)
<i>Sub-total - Cash</i>			\$ (316,424)	\$ (280,734)	\$ (334,762)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (567)	\$ (1,220)	\$ (1,269)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (18,747)	\$ (17,972)	\$ (18,691)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (233,638)	\$ (191,659)	\$ (199,325)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ -	\$ -	\$ (9,952)
<i>Sub-total - Non Cash</i>			\$ (252,952)	\$ (210,851)	\$ (229,237)
Total Operating Expenditure			\$ (569,376)	\$ (491,585)	\$ (563,999)
Operating Income					
Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 57,018	\$ 54,768	\$ 49,124
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 15,000	\$ 10,926	\$ 10,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ -	\$ (11,500)	\$ -
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ -	\$ -
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ -	\$ 14,751	\$ 15,000
<i>Sub-total - Cash</i>			\$ 72,018	\$ 68,945	\$ 74,124
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Income			\$ 72,018	\$ 68,945	\$ 74,124

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
EMERGENCY SERVICES LEVY					
Operating Expenditure					
<u>Bush Fire Brigades</u>					
Other Expenses (PC) - Insurances	CESM	20513.0064	\$ (55,000)	\$ (59,102)	\$ (60,875)
Other Expenses (PC) - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (4,000)	\$ (744)	\$ (1,325)
Other Expenses (PC) - Minor Furniture & Equipment Purchases	CESM	20513.0085	\$ (1,000)	\$ (1,906)	\$ (1,550)
Other Expenses (PC) - Other Operating Costs	CESM	20513.0312	\$ (8,000)	\$ (7,923)	\$ (6,250)
Other Expenses (PC) - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (17,000)	\$ (23,511)	\$ (16,650)
Building & Grounds (PC) - Building Maintenance	CESM	20511.0010	\$ (7,000)	\$ (2,505)	\$ (3,300)
Vehicle Running Costs (PC) - Repairs & Maintenance	CESM	20512.0171	\$ (22,000)	\$ (26,937)	\$ (19,770)
Total Operating Expenditure			\$ (115,000)	\$ (122,627)	\$ (109,720)
Operating Income					
Grant Income - FESA Grant	CESM	10515.0201	\$ 115,000	\$ 141,103	\$ 109,720
Total Operating Income			\$ 115,000	\$ 141,103	\$ 109,720
Operating Expenditure					
<u>State Emergency Service:</u>					
Other Expenses (PC) - Insurances	CESM	20091.0064	\$ (800)	\$ (936)	\$ (1,000)
Other Expenses (PC) - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (2,400)	\$ (2,400)	\$ (1,000)
Other Expenses (PC) - Other Operating Costs	CESM	20091.0312	\$ (3,000)	\$ (3,000)	\$ (7,350)
Total Operating Expenditure			\$ (11,450)	\$ (6,337)	\$ (9,350)
Operating Income					
Grant Revenue - Operating Grant	CESM	10055.0089	\$ 10,584	\$ 11,565	\$ 3,923
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ 10,584	\$ 11,565	\$ 3,923

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
ANIMAL CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (6,500)	\$ (2,059)	\$ (4,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (55,664)	\$ (52,579)	\$ (54,833)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (4,552)	\$ (6,727)	\$ (6,979)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (581)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,809)	\$ (1,699)	\$ (1,782)
Office Expenses - Advertising	RANGER	20079.0003	\$ (1,000)	\$ (666)	\$ (1,000)
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,500)	\$ (945)	\$ (1,500)
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ (10,000)	\$ (1,437)	\$ (8,563)
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (7,500)	\$ (6,774)	\$ (11,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (4,000)	\$ (4,222)	\$ (4,500)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (3,000)	\$ (690)	\$ (3,000)
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (51)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (47,740)	\$ (45,152)	\$ (47,065)
<i>Sub-total - Cash</i>			\$ (144,165)	\$ (123,582)	\$ (145,122)
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	\$ (225)	\$ (198)	\$ (206)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (4,926)	\$ (8,987)	\$ (9,346)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20082.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20082.0078	\$ -	\$ -	\$ (2,112)
<i>Sub-total - Non Cash</i>			\$ (5,151)	\$ (9,185)	\$ (11,664)
Total Operating Expenditure			\$ (149,316)	\$ (132,767)	\$ (156,785)
Operating Income					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 10,800	\$ 11,916	\$ 10,000
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ -	\$ 2,800	\$ 2,500
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ (300)	\$ -
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 1,500	\$ 2,233	\$ 2,000
Grant Revenue - Animal Control	RANGER	10049.0089	\$ 10,000	\$ 10,000	\$ -
<i>Sub-total - Cash</i>			\$ 17,000	\$ 26,649	\$ 14,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 17,000	\$ 26,649	\$ 14,500

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
OTHER LAW, ORDER & PUBLIC SAFETY					
Operating Expenditure					
Employee Costs - Long Service Leave Payments	RANGER	20084.0311	\$ -	\$ -	\$ -
Employee Costs - Salaries	RANGER	20084.0130	\$ (13,001)	\$ (7,788)	\$ (11,823)
Employee Costs - Superannuation	RANGER	20084.0141	\$ (217)	\$ -	\$ (261)
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ -	\$ (500)
Other Expenses - Donations	DCEO	20086.0255	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	RANGER	20086.0258	\$ -	\$ -	\$ -
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ -	\$ -	\$ (1,000)
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (1,000)	\$ (839)	\$ (5,000)
Security & Vandalism (PC) - LEMC	RANGER	20515.0279	\$ -	\$ -	\$ -
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (729)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (30,468)	\$ (28,817)	\$ (30,037)
<i>Sub-total - Cash</i>			\$ (48,186)	\$ (38,173)	\$ (47,621)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (8,900)	\$ (8,108)	\$ (8,433)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ -	\$ (417)	\$ -
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>			\$ -	\$ (8,525)	\$ (8,433)
Total Operating Expenditure			\$ (48,186)	\$ (46,698)	\$ (56,053)
Operating Income					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ 500	\$ -
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	\$ -	\$ -	\$ -
Grant Revenue - Community Safety & Crime Prevention	MGR COMM SVCS	10052.0376	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ -	\$ 500	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ 500	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSES			\$ (893,328)	\$ (800,014)	\$ (895,907)
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 214,602	\$ 248,761	\$ 202,267

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 7 - HEALTH					
HEALTH ADMINISTRATION & INSPECTION					
Operating Expenditure					
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ (198)	\$ (2,500)
Employee Costs - Salaries	EHO	20111.0130	\$ (93,726)	\$ (89,647)	\$ (96,090)
Employee Costs - Superannuation	EHO	20111.0141	\$ (11,670)	\$ (11,310)	\$ (12,173)
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (10,000)	\$ (5,032)	\$ (15,000)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (194)	\$ (400)
Employee Costs - Graduate Recruitment Program	EHO	20111.0282	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,046)	\$ (2,860)	\$ (3,123)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ (500)	\$ (315)	\$ (500)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (2,500)	\$ (2,315)	\$ (4,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (8,000)	\$ (9,231)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (34,207)	\$ (32,353)	\$ (33,723)
<i>Sub-total - Cash</i>			\$ (167,049)	\$ (153,456)	\$ (178,009)
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	\$ (4,413)	\$ (5,412)	\$ (5,628)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ (11,192)	\$ -	\$ (16,686)
<i>Sub-total - Non Cash</i>			\$ (15,605)	\$ (5,412)	\$ (22,314)
Total Operating Expenditure			\$ (182,654)	\$ (158,868)	\$ (200,324)
Operating Income					
Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 600	\$ 397	\$ 300
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ 300	\$ -	\$ -
Other Revenue - Licence Fees	EHO	10069.0072	\$ 400	\$ 191	\$ 300
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,000	\$ 1,175	\$ 1,000
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,200	\$ 1,995	\$ 2,000
Other Revenue - Other Fees	EHO	10069.0248	\$ 400	\$ 1,026	\$ 800
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 4,900	\$ 4,784	\$ 4,400
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 4,900	\$ 4,784	\$ 4,400

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PREVENTIVE SERVICES - OTHER					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (9,500)	\$ (1,022)	\$ (5,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (5,000)	\$ (5,329)	\$ (6,500)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (4,000)	\$ (2,983)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (26,969)	\$ (25,507)	\$ (26,588)
<i>Sub-total - Cash</i>			\$ (43,469)	\$ (34,841)	\$ (41,088)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (38,942)	\$ (34,324)	\$ (35,697)
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>			\$ (38,942)	\$ (34,324)	\$ (35,697)
Total Operating Expenditure			\$ (82,411)	\$ (69,165)	\$ (76,785)
Operating Income					
Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 65,550	\$ 67,524	\$ 67,500
<i>Sub-total - Cash</i>			\$ 65,550	\$ 67,524	\$ 67,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 65,550	\$ 67,524	\$ 67,500
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No. 92 - New Medical Centre	ACCOUNTANT	50705.0213	\$ (120,000)	\$ (120,000)	\$ -
Total Capital Expenditure			\$ (120,000)	\$ (120,000)	\$ -
TOTAL HEALTH OPERATING EXPENSES			\$ (265,065)	\$ (228,034)	\$ (277,109)
TOTAL HEALTH OPERATING INCOME			\$ 70,450	\$ 72,308	\$ 71,900

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 8 - EDUCATION & WELFARE					
Men's Shed (Booth Street)					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20131.0010	\$ -	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	20131.0011	\$ (1,500)	\$ (930)	\$ (5,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20131.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (1,500)	\$ (930)	\$ (5,000)
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)	\$ (930)	\$ (5,000)
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ 330	\$ 339	\$ 330
<i>Sub-total - Cash</i>			\$ 330	\$ 339	\$ 330
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 330	\$ 339	\$ 330
OTHER EDUCATION (Playgroup - Marmion Street)					
Operating Expenditure					
Other Expenses - Donations	DCEO	20134.0255	\$ (6,000)	\$ (4,169)	\$ (7,450)
Other Expenses - Place of Learning Project	CEO	20134.0298	\$ -	\$ -	\$ (10,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (1,000)	\$ (1,263)	\$ (1,500)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,000)	\$ (1,740)	\$ (1,500)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,624)	\$ (4,373)	\$ (4,559)
<i>Sub-total - Cash</i>			\$ (12,624)	\$ (11,545)	\$ (25,009)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (1,216)	\$ (1,072)	\$ (1,115)
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>			\$ (1,216)	\$ (1,072)	\$ (1,115)
Total Operating Expenditure			\$ (13,840)	\$ (12,617)	\$ (26,124)
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 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
CHILD CARE					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (1,746)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (2,108)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ (369)	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (11,530)	\$ (10,905)	\$ (965)
<i>Sub-total - Cash</i>			\$ (16,530)	\$ (15,127)	\$ (5,965)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20141.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (2,957)	\$ (2,613)	\$ (2,718)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (2,310)	\$ (2,036)	\$ (2,117)
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>			\$ (5,267)	\$ (4,649)	\$ (4,835)
Total Operating Expenditure			\$ (21,797)	\$ (19,776)	\$ (10,800)
OTHER WELFARE					
Operating Expenditure					
Other Expenses - Donations	DCEO	20813.0255	\$ (4,000)	\$ (4,000)	\$ (4,740)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (978)	\$ (925)	\$ (964)
<i>Sub-total - Cash</i>			\$ (4,978)	\$ (4,925)	\$ (5,704)
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			\$ (4,978)	\$ (4,925)	\$ (5,704)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
AGED & DISABLED					
Operating Expenditure					
Other Expenses - Professional Services	MGR COMM SVCS	20150.0030	\$ -	\$ -	\$ -
Other Expenses - Donations	DCEO	20150.0255	\$ (2,182)	\$ (2,182)	\$ (4,580)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (19,736)	\$ (18,666)	\$ (19,457)
<i>Sub-total - Cash</i>			\$ (21,918)	\$ (20,848)	\$ (24,037)
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	\$ (11,647)	\$ (11,199)	\$ (11,647)
<i>Sub-total - Non Cash</i>			\$ (11,647)	\$ (11,199)	\$ (11,647)
Total Operating Expenditure			\$ (33,565)	\$ (32,047)	\$ (35,684)
Operating Income					
Other Income - Reimbursements - Other	MGR COMM SVCS	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 42,041	\$ 35,385	\$ 38,209
<i>Sub-total - Cash</i>			\$ 42,041	\$ 35,385	\$ 38,209
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 42,041	\$ 35,385	\$ 38,209
Borrowing Costs					
Capital Expenditure					
Principal Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	50822.0328	\$ (103,147)	\$ (103,147)	\$ (106,977)
Total Capital Expenditure			\$ (103,147)	\$ (103,147)	\$ (106,977)
Operating Expenditure					
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (42,041)	\$ (35,385)	\$ (38,209)
Total Operating Expenditure			\$ (42,041)	\$ (35,385)	\$ (38,209)
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (117,721)	\$ (105,681)	\$ (121,520)
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 42,371	\$ 35,724	\$ 38,539

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 10 - COMMUNITY AMENITIES					
DOMESTIC REFUSE COLLECTION					
Operating Expenditure					
Other Expenses - Refuse Collection and Recycling (PC)	MGR WORKS	20159.0334	\$ (180,000)	\$ (183,249)	\$ (187,000)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (23,088)	\$ (21,837)	\$ (22,762)
<i>Sub-total - Cash</i>			\$ (203,088)	\$ (205,086)	\$ (209,762)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (6,000)	\$ (5,474)	\$ (5,666)
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>			\$ (6,000)	\$ (5,474)	\$ (5,666)
Total Operating Expenditure			\$ (209,088)	\$ (210,560)	\$ (215,427)
Operating Income					
Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 666	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ 2,166	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 269,280	\$ 269,005	\$ 281,570
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 42,000	\$ 16,855	\$ 20,000
<i>Sub-total - Cash</i>			\$ 312,280	\$ 288,693	\$ 302,570
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 312,280	\$ 288,693	\$ 302,570
WASTE DISPOSAL SITES					
Operating Expenditure					
Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (185,000)	\$ (203,629)	\$ (218,774)
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (10,019)	\$ (3,313)	\$ (3,446)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ (800)	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,732)	\$ (2,565)	\$ (2,668)
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (250)	\$ (248)	\$ (250)
Other Expenses - Water Monitoring & Reporting	MGR WORKS	20162.0285	\$ (10,000)	\$ (9,227)	\$ (10,000)
Refuse Site Maintenance (PC)	MGR WORKS	20165.0052	\$ (315,000)	\$ (296,472)	\$ (329,366)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (37,713)	\$ (35,669)	\$ (37,179)
<i>Sub-total - Cash</i>			\$ (531,514)	\$ (551,122)	\$ (601,683)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,202)	\$ (9,771)	\$ (10,162)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (21,700)	\$ (19,867)	\$ (20,562)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (31,902)	\$ (29,638)	\$ (30,724)
Total Operating Expenditure			\$ (563,416)	\$ (580,760)	\$ (632,406)
Operating Income					
Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 98	\$ -
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	\$ 57,500	\$ 64,659	\$ 65,000
<i>Sub-total - Cash</i>			\$ 45,000	\$ 64,757	\$ 65,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 45,000	\$ 64,757	\$ 65,000
SANITATION OTHER					
Operating Income					
Other Income - Septic Tank Fees	EHO	11011.0408	\$ 5,000	\$ 5,876	\$ 5,000
Total Operating Income			\$ 5,000	\$ 5,876	\$ 5,000

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROTECTION OF THE ENVIRONMENT					
Operating Expenditure					
Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (706)	\$ (3,000)
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,262)	\$ (1,194)	\$ (1,244)
Total Operating Expenditure			\$ (4,262)	\$ (1,900)	\$ (4,244)
Operating Income					
Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ 1,000	\$ -	\$ 1,000
Total Operating Income			\$ 1,000	\$ -	\$ 1,000
TOWN PLANNING					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (2,098)	\$ (3,500)
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (223,203)	\$ (215,455)	\$ (233,121)
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (35,089)	\$ (31,655)	\$ (33,873)
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (1,294)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (7,254)	\$ (6,811)	\$ (7,576)
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (9,000)	\$ (8,898)	\$ (9,000)
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ -	\$ (500)
Other Expenses - Boundary Surveys	MGR DEV SVCS	20173.0291	\$ (10,000)	\$ (2,410)	\$ (10,000)
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ (720)	\$ (1,000)
Other Expenses - Municipal Inventory Review	MGR DEV SVCS	20173.0294	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (583)	\$ (1,500)
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (10,000)	\$ (331)	\$ (10,000)
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (7,000)	\$ (6,052)	\$ (30,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (14,000)	\$ (15,282)	\$ (16,500)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (70,070)	\$ (66,272)	\$ (69,078)
<i>Sub-total - Cash</i>			<i>\$ (416,316)</i>	<i>\$ (357,861)</i>	<i>\$ (426,848)</i>
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (2,992)	\$ (10,339)	\$ (10,752)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ -	\$ (9,803)	\$ (12,862)
<i>Sub-total - Non Cash</i>			<i>\$ (2,992)</i>	<i>\$ (20,142)</i>	<i>\$ (23,614)</i>
Total Operating Expenditure			\$ (419,308)	\$ (378,003)	\$ (450,462)
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	\$ 14,343	\$ 14,559	\$ 12,000
Other Revenue - Lease Rental	ACCOUNTANT	10105.0230	\$ -	\$ -	\$ -
Other Revenue - Enquiry Fee	MGR DEV SVCS	10105.0409	\$ 100	\$ -	\$ 100
Other Revenue - Planning Liquor Cert (Section 40)	MGR DEV SVCS	10105.0417	\$ 200	\$ -	\$ 200
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 5,000	\$ 7,590	\$ 7,500
Other Revenue - Sale of Maps & Publications	MGR DEV SVCS	10105.0235	\$ 100	\$ -	\$ -
Other Revenue - Subdivision Clearance Fees	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 1,230	\$ 2,000
<i>Sub-total - Cash</i>			<i>\$ 22,743</i>	<i>\$ 23,379</i>	<i>\$ 22,800</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 22,743	\$ 23,379	\$ 22,800

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
CEMETERIES					
Operating Expenditure					
Cemeteries Maintenance (PC)	MGR WORKS	20181.0052	\$ (70,000)	\$ (66,666)	\$ (70,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,153)	\$ (6,765)	\$ (7,051)
<i>Sub-total - Cash</i>			\$ (77,153)	\$ (73,432)	\$ (77,051)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (14,729)	\$ (12,982)	\$ (13,501)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (14,729)	\$ (12,982)	\$ (13,501)
Total Operating Expenditure			\$ (91,882)	\$ (86,413)	\$ (90,553)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 30,000	\$ 41,779	\$ 40,000
Total Operating Income			\$ 30,000	\$ 41,779	\$ 40,000
OTHER COMMUNITY AMENITIES					
Operating Expenditure					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (10,000)	\$ (10,761)	\$ (12,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (20,000)	\$ (20,241)	\$ (20,000)
Public Conveniences (PC) - Grounds Maintenance	MGR WORKS	21017.0052	\$ (500)	\$ -	\$ -
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (1,000)	\$ (845)	\$ (1,300)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (9,394)	\$ (8,885)	\$ (9,261)
<i>Sub-total - Cash</i>			\$ (40,894)	\$ (40,733)	\$ (42,561)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (3,051)	\$ (2,689)	\$ (2,797)
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>			\$ (3,051)	\$ (2,689)	\$ (2,797)
Total Operating Expenditure			\$ (43,945)	\$ (43,422)	\$ (45,358)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,331,901)	\$ (1,301,057)	\$ (1,438,451)
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 416,023	\$ 424,484	\$ 436,370

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
<u>PROGRAM 11 - RECREATION & CULTURE</u>					
PUBLIC HALLS & CIVIC CENTRES					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (25,797)	\$ (23,866)	\$ (24,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (50,000)	\$ (52,641)	\$ (53,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (10,000)	\$ (10,813)	\$ (10,000)
Other Expenses - Maintenance Project Management	BLDG SRVR	20190.0368	\$ (2,000)	\$ (1,485)	\$ (4,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (748)	\$ (2,000)
Other Expenses - Contribution to Forest Hill Hall Re-Roof	DCEO	20190.0283	\$ -	\$ -	\$ -
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (36,892)	\$ (34,892)	\$ (36,371)
<i>Sub-total - Cash</i>			\$ (127,689)	\$ (124,445)	\$ (130,371)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ -	\$ (1,204)	\$ (1,252)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (13,899)	\$ (12,251)	\$ (12,741)
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>			\$ (13,899)	\$ (13,455)	\$ (13,993)
Total Operating Expenditure			\$ (141,588)	\$ (137,900)	\$ (144,364)
Operating Income					
RLCIP Grant - Forest Hill Hall	DCEO	10108.0488	\$ -	\$ -	\$ -
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 400	\$ 42	\$ 400
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 200	\$ 86	\$ 200
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 500	\$ 650	\$ 500
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 2,500	\$ 764	\$ 1,000
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ 500	\$ 255	\$ 500
Other Revenue - Rocky Gully Hall	ACCOUNTANT	10109.0422	\$ 100	\$ 36	\$ 100
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ 100	\$ -	\$ 100
<i>Sub-total - Cash</i>			\$ 4,300	\$ 1,832	\$ 2,800
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 4,300	\$ 1,832	\$ 2,800

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
MOUNT BARKER SWIMMING POOL					
Operating Expenditure					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (4,500)	\$ (782)	\$ (4,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (168,130)	\$ (160,972)	\$ (146,930)
Employee Costs - Salaries for Instructors	POOL MGR	20194.0296	\$ -	\$ -	\$ -
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (20,960)	\$ (18,517)	\$ (19,736)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (2,000)	\$ (983)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (5,464)	\$ (5,130)	\$ (4,775)
Other Expenses - Professional Services	POOL MGR	20196.0030	\$ -	\$ -	\$ -
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (9,539)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (3,000)	\$ (1,584)	\$ (3,000)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (4,697)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (7,500)	\$ (9,245)	\$ (9,000)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (45,000)	\$ (37,986)	\$ (43,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (3,000)	\$ (1,039)	\$ (7,000)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (42,131)	\$ (39,847)	\$ (41,535)
<i>Sub-total - Cash</i>			\$ (321,685)	\$ (290,323)	\$ (300,677)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (8,000)	\$ (7,286)	\$ (7,578)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (6,839)	\$ (8,876)	\$ (9,231)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (6,068)	\$ (4,596)	\$ (4,780)
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>			\$ (13,782)	\$ (20,758)	\$ (21,588)
Total Operating Expenditure			\$ (335,467)	\$ (311,081)	\$ (322,265)
Operating Income					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ 3,000	\$ -	\$ -
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 22,000	\$ 30,186	\$ 25,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 293	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ 500	\$ -	\$ 500
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 20,000	\$ 16,343	\$ 20,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 20,000	\$ 17,057	\$ 20,000
<i>Sub-total - Cash</i>			\$ 76,500	\$ 63,879	\$ 66,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 76,500	\$ 63,879	\$ 66,500
<i>Operating Surplus / (Deficit)</i>			\$ (258,967)	\$ (247,201)	\$ (255,765)

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
REC.CENTRE					
Operating Expenditure					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (2,000)	\$ (2,994)	\$ (5,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (163,432)	\$ (166,554)	\$ (179,305)
Employee Costs - Reimbursable Salaries	REC CTR MGR	21100.0296	\$ (20,000)	\$ (36,692)	\$ (42,566)
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (15,597)	\$ (17,364)	\$ (20,589)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,400)	\$ (2,452)	\$ (2,800)
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (5,599)	\$ (5,257)	\$ (7,211)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,425)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (12,000)	\$ (10,942)	\$ (12,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (7,500)	\$ (5,198)	\$ (10,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (6,200)	\$ (4,132)	\$ (5,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (7,500)	\$ (8,778)	\$ (7,500)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (2,055)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (16,500)	\$ (13,815)	\$ (14,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (12,000)	\$ (20,748)	\$ (15,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (3,000)	\$ (2,645)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (47,616)	\$ (45,035)	\$ (46,943)
<i>Sub-total - Cash</i>			\$ (333,344)	\$ (347,085)	\$ (375,413)
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ (78,780)	\$ (72,216)	\$ (75,105)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (18,500)	\$ (16,470)	\$ (17,128)
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>			\$ (88,213)	\$ (88,686)	\$ (92,233)
Total Operating Expenditure			\$ (421,557)	\$ (435,771)	\$ (467,646)
Operating Income					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 35,000	\$ 32,455	\$ 32,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 5,000	\$ 6,218	\$ 7,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 10,000	\$ 7,988	\$ 10,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 45,000	\$ 58,624	\$ 55,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 30,000	\$ 25,518	\$ 10,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 250	\$ 6,459	\$ 28,465
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ -	\$ -	\$ 18,534
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 53,776	\$ 35,406	\$ 23,801
<i>Sub-total - Cash</i>			\$ 199,026	\$ 172,668	\$ 184,800
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 199,026	\$ 172,668	\$ 184,800
<i>Operating Surplus / (Deficit)</i>			\$ (222,531)	\$ (263,103)	\$ (282,846)

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PARKS & RECREATION GROUNDS					
Operating Expenditure					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (15,000)	\$ (15,955)	\$ (22,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (55,000)	\$ (49,035)	\$ (70,000)
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (330,000)	\$ (303,602)	\$ (380,000)
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (17,000)	\$ (25,334)	\$ (25,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (200)	\$ -	\$ (700)
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ (17,443)	\$ (6,889)	\$ (13,000)
Other Expenses - Sounness Park Water Re-Use Study	EHO	20208.0371	\$ (20,000)	\$ (5,378)	\$ -
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (54,679)	\$ (51,715)	\$ (53,906)
<i>Sub-total - Cash</i>			\$ (530,879)	\$ (457,909)	\$ (564,606)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ -	\$ (5,002)	\$ (5,202)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (37,061)	\$ (28,195)	\$ (29,322)
Non Cash Expenses - Depreciation - Parks & Reserves	ACCOUNTANT	20210.0188	\$ -	\$ (3,638)	\$ (3,765)
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>			\$ (37,061)	\$ (36,835)	\$ (38,290)
Total Operating Expenditure			\$ (567,940)	\$ (494,744)	\$ (602,896)
Operating Income					
Reimbursements - Other	DCEO	10118.0229	\$ 1,000	\$ 2,913	\$ 1,000
Contributions - Other Contributions	DCEO	10119.0200	\$ 2,500	\$ 3,736	\$ -
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ 307	\$ -
Other Revenue - Frost Park	DCEO	10120.0426	\$ 8,000	\$ 7,470	\$ 3,000
Other Revenue - Sounness Park	DCEO	10120.0427	\$ 1,000	\$ -	\$ 8,000
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 7,710	\$ 7,428	\$ 6,316
<i>Sub-total - Cash</i>			\$ 20,210	\$ 21,854	\$ 18,316
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 20,210	\$ 21,854	\$ 18,316
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan 94 - Sounness Park	ACCOUNTANT	51152.0467	\$ (30,994)	\$ (30,994)	\$ (32,196)
Principal Repayments - New Loan - Sounness Park	ACCOUNTANT	51152.0468	\$ -	\$ -	\$ -
Total Capital Expenditure			\$ (58,342)	\$ (30,994)	\$ (32,196)
Operating Expenditure					
Financial Expenses - Loan 94 - Sounness Park	ACCOUNTANT	20207.0467	\$ (14,119)	\$ (13,224)	\$ (12,918)
Total Operating Expenditure			\$ (25,567)	\$ (13,224)	\$ (12,918)

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
LIBRARY SERVICES					
Mount Barker Library & Art Gallery					
Operating Expenditure					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (3,000)	\$ (1,430)	\$ (3,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (120,413)	\$ (116,396)	\$ (117,145)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (16,809)	\$ (11,448)	\$ (13,788)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,600)	\$ (1,427)	\$ (1,600)
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,913)	\$ (3,674)	\$ (3,807)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (303)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (3,000)	\$ (1,372)	\$ (3,000)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (12,600)	\$ (8,760)	\$ (12,600)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (2,624)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (3,756)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (477)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (1,019)	\$ (1,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (5,000)	\$ (2,104)	\$ (5,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (3,000)	\$ (1,782)	\$ (3,000)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,000)	\$ (1,430)	\$ (1,000)
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (5,000)	\$ (5,356)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (3,000)	\$ (4,380)	\$ (4,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (21,000)	\$ (15,704)	\$ (17,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (2,855)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (63,375)	\$ (59,940)	\$ (73,430)
<i>Sub-total - Cash</i>			\$ (274,710)	\$ (246,237)	\$ (275,370)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (12,272)	\$ (14,987)	\$ (15,587)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ (6,579)	\$ (5,799)	\$ (6,031)
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>			\$ (18,851)	\$ (20,786)	\$ (21,617)
Total Operating Expenditure			\$ (293,561)	\$ (267,023)	\$ (296,988)
Operating Income					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ -	\$ 1,077	\$ -
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 51	\$ 1,000
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 1,000	\$ 1,412	\$ 1,000
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 250	\$ 332	\$ 250
<i>Sub-total - Cash</i>			\$ 2,250	\$ 2,872	\$ 2,250
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 2,250	\$ 2,872	\$ 2,250
<i>Operating Surplus / (Deficit)</i>			\$ (291,311)	\$ (264,151)	\$ (294,738)
Rocky Gully Library					
Operating Expenditure					
Employee Costs - Salaries	LIBRARIAN	21107.0130	\$ (870)	\$ (3,205)	\$ -
Employee Costs - Superannuation	LIBRARIAN	21107.0141	\$ (270)	\$ (2,519)	\$ -
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	21107.0266	\$ (400)	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	21107.0043	\$ (30)	\$ (28)	\$ -
Other Expenses - Telephone	LIBRARIAN	21108.0144	\$ (200)	\$ (619)	\$ -
Other Expenses - Other Operating Costs	LIBRARIAN	21108.0312	\$ (500)	\$ (312)	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21110.0010	\$ (200)	\$ -	\$ -
Building & Grounds (PC) - Building Operating	BLDG SRVR	21110.0011	\$ (200)	\$ (453)	\$ -
Admin Services Allocation	ACCOUNTANT	21109.0308	\$ (926)	\$ (876)	\$ -
Total Operating Expenditure			\$ (3,596)	\$ (8,012)	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
OTHER RECREATION & CULTURE (Incl Mitchell House, Police Station Museum)					
Operating Expenditure					
Employee Costs - Salaries (Club Development/Kidsport)	MGR COMM SVCS	20220.0130	\$ (44,158)	\$ (29,837)	\$ (40,640)
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,090)	\$ (3,866)	\$ (4,682)
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (5,166)	\$ (10,000)
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (26,354)	\$ (25,759)	\$ (595)
Other Expenses - Donations	DCEO	20221.0255	\$ (23,104)	\$ (16,626)	\$ (33,678)
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (1,082)	\$ (2,000)
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ (2,635)	\$ (2,892)	\$ (1,721)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (7,000)	\$ (5,428)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (18,000)	\$ (19,141)	\$ (20,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (3,000)	\$ (3,141)	\$ (4,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (24,835)	\$ (23,489)	\$ (24,483)
<i>Sub-total - Cash</i>			\$ (165,176)	\$ (136,427)	\$ (151,799)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (50,972)	\$ (46,742)	\$ (48,611)
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>			\$ (50,972)	\$ (46,742)	\$ (48,611)
Total Operating Expenditure			\$ (216,148)	\$ (183,169)	\$ (200,411)
Operating Income					
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ 25,000	\$ 21,000	\$ 21,000
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 21,000	\$ 10,264	\$ 9,700
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ -	\$ 5,419	\$ 10,000
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 47,105	\$ 37,788	\$ 41,805
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 47,105	\$ 37,788	\$ 41,805
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (18,869)	\$ (18,869)	\$ (20,264)
Total Capital Expenditure			\$ (18,869)	\$ (18,869)	\$ (20,264)
Operating Expenditure					
Financial Expenses - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (7,710)	\$ (7,428)	\$ (6,316)
Total Operating Expenditure			\$ (7,710)	\$ (7,428)	\$ (6,316)
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (2,013,134)	\$ (1,858,351)	\$ (2,053,802)
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 349,391	\$ 300,893	\$ 316,470

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 12 - TRANSPORT					
ROAD MAINTENANCE					
Operating Expenditure					
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (5,000)	\$ -	\$ (3,500)
Other Expenses - Signs Audit (incl Kendenup Street Numbers)	MGR WORKS	21211.0302	\$ (10,000)	\$ (3,094)	\$ (12,000)
Other Expenses - Asset Management Strategy	MGR WORKS	21211.0303	\$ (35,000)	\$ -	\$ -
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (2,000)	\$ (1,818)	\$ (2,000)
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (1,122)	\$ (5,000)
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ (413)	\$ -
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ -	\$ -	\$ (15,000)
Road Maintenance (PC) - General	MGR WORKS	20225.0126	\$ (1,135,000)	\$ (1,225,813)	\$ (1,250,000)
Road Maintenance (PC) - Storm Damage	MGR WORKS	20225.0039	\$ -	\$ -	\$ -
Road Maintenance (PC) - Tree Pruning	MGR WORKS	20225.0390	\$ (156,000)	\$ (157,856)	\$ (160,000)
Road Maintenance (PC) - Edge Patching	MGR WORKS	20225.0391	\$ (31,200)	\$ (2,614)	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	MGR WORKS	20225.0392	\$ (31,200)	\$ (10,995)	\$ (30,000)
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (1,884)	\$ (3,000)
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (65,000)	\$ (63,707)	\$ (87,750)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (69,075)	\$ (65,331)	\$ (68,098)
<i>Sub-total - Cash</i>			\$ (1,547,475)	\$ (1,534,648)	\$ (1,666,348)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (2,702,047)	\$ (2,675,027)	\$ (2,782,028)
Non Cash Expenses - Depreciation - Footpaths	ACCOUNTANT	20224.0190	\$ (19,159)	\$ (18,361)	\$ (19,095)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (16,089)	\$ (15,358)	\$ (15,972)
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>			\$ (2,737,295)	\$ (2,708,745)	\$ (2,817,095)
Total Operating Expenditure			\$ (4,284,770)	\$ (4,243,393)	\$ (4,483,443)
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	\$ 291,273	\$ 291,273	\$ -
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 500	\$ -	\$ 3,500
Total Operating Income			\$ 291,773	\$ 291,273	\$ 3,500
TOTAL TRANSPORT OPERATING EXPENSES			\$ (4,284,770)	\$ (4,243,393)	\$ (4,483,443)
TOTAL TRANSPORT OPERATING INCOME			\$ 291,773	\$ 291,273	\$ 3,500

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 13 - ECONOMIC SERVICES					
RURAL SERVICES					
Operating Expenditure					
Other Expenses - Donations	DCEO	21305.0255	\$ (2,500)	\$ (2,500)	\$ (2,500)
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ -	\$ (3,000)
Other Expenses - Pest Control	MGR WORKS	21305.0313	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Vehicle Leases - Community Ag Ctr	ACCOUNTANT	21305.0307	\$ (12,000)	\$ (10,280)	\$ (12,000)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (15,838)	\$ (14,980)	\$ (15,614)
Total Operating Expenditure			\$ (34,338)	\$ (27,760)	\$ (34,114)
Operating Income					
Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ -	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ 10,025	\$ 2,000
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 12,000	\$ 11,209	\$ 12,000
Total Operating Income			\$ 17,000	\$ 21,235	\$ 17,000
FERAL PIG ERADICATION PROGRAM					
Operating Expenditure					
Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (60,000)	\$ (82,650)	\$ (75,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (4,000)	\$ (8,784)	\$ (8,500)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (2,500)	\$ (2,347)	\$ (2,500)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ (9,500)	\$ -	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (56,700)	\$ (66,618)	\$ (44,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,800)	\$ (4,800)	\$ (4,800)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ -	\$ -	\$ (38,472)
Total Operating Expenditure			\$ (132,300)	\$ (165,199)	\$ (173,272)
Operating Income					
Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ 500	\$ 1,000	\$ 1,000
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	\$ -	\$ 5,000	\$ 15,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ -	\$ -	\$ 10,000
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 90,000	\$ 108,300	\$ 61,800
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 43,500	\$ 77,971	\$ 43,500
Total Operating Income			\$ 132,300	\$ 203,271	\$ 134,800
TOURISM & AREA PROMOTION					
Operating Expenditure					
Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (4,500)	\$ (6,496)	\$ (5,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (21,000)	\$ (21,671)	\$ (21,000)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (164)	\$ (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	\$ (33,450)	\$ (27,925)	\$ (53,700)
Other Expenses - Visitor Servicing	CEO	21311.0373	\$ -	\$ -	\$ -
Other Expenses - Donations	DCEO	21311.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (61,498)	\$ (58,165)	\$ (60,628)
<i>Sub-total - Cash</i>			<i>\$ (121,948)</i>	<i>\$ (114,420)</i>	<i>\$ (141,828)</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	\$ (19,537)	\$ (17,220)	\$ (17,909)
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>\$ (19,537)</i>	<i>\$ (17,220)</i>	<i>\$ (17,909)</i>
Total Operating Expenditure			\$ (141,485)	\$ (131,640)	\$ (159,737)
Operating Income					
Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
BUILDING CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,500)	\$ -	\$ (4,500)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (135,718)	\$ (123,917)	\$ (139,168)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (7,000)	\$ -	\$ (8,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (28,755)	\$ (33,316)	\$ (33,930)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (784)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,180)	\$ (5,803)	\$ (6,359)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (16)	\$ (500)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (13,671)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (5,000)	\$ (7,017)	\$ (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)	\$ (2,641)	\$ (3,000)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (777)	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (1,525)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (5,500)	\$ (4,629)	\$ (5,500)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (38,955)	\$ (36,844)	\$ (38,404)
<i>Sub-total - Cash</i>			\$ (265,808)	\$ (230,939)	\$ (275,061)
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	\$ (112)	\$ (143)	\$ (148)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (3,309)	\$ (4,658)	\$ (4,844)
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>			\$ (15,477)	\$ (4,800)	\$ (4,992)
Total Operating Expenditure			\$ (281,285)	\$ (235,739)	\$ (280,053)
Operating Income					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 18,051	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 459	\$ 500
Other Revenue - Building Services Levy Commission	ACCOUNTANT	10155.0244	\$ 1,000	\$ 614	\$ 1,000
Other Revenue - Building Services Levy	ACCOUNTANT	10155.0246	\$ 5,000	\$ 10,521	\$ 5,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 34,338	\$ 34,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 1,000	\$ 1,873	\$ 500
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 2,000	\$ 1,008	\$ 2,000
<i>Sub-total - Cash</i>			\$ 68,500	\$ 66,865	\$ 68,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 68,500	\$ 66,865	\$ 68,000

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
CATTLE SALEYARDS					
Operating Expenditure					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (2,823)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (210,000)	\$ (231,841)	\$ (227,722)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (20,291)	\$ (22,741)	\$ (23,103)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ -	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (2,408)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (700)	\$ (90)	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (4,694)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (8,786)	\$ (10,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (1,000)	\$ (1,670)	\$ (1,500)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (4,000)	\$ (4,288)	\$ (4,000)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (15,000)	\$ (657)	\$ (15,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (5,447)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (36,000)	\$ (34,243)	\$ (35,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (5,000)	\$ (2,230)	\$ (4,000)
Other Expenses - NSQA Expenses	SALEYARDS MGR	21322.0357	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (15,000)	\$ (5,157)	\$ (15,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (18,000)	\$ (15,625)	\$ (18,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,000)	\$ (427)	\$ (1,050)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (8,190)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ (40,000)	\$ (31,453)	\$ (35,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (10,000)	\$ (5,766)	\$ (10,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21325.0010	\$ (7,500)	\$ (9,937)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21325.0011	\$ (25,000)	\$ (35,876)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	SALEYARDS MGR	21325.0052	\$ (55,000)	\$ (55,865)	\$ (55,000)
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (72,294)	\$ (68,376)	\$ (71,271)
<i>Sub-total - Cash</i>			\$ (573,285)	\$ (558,591)	\$ (593,646)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (1,692)	\$ (18,065)	\$ (14,487)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (90,778)	\$ (87,490)	\$ (93,890)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (13,023)	\$ (23,195)	\$ (21,230)
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>			\$ (105,493)	\$ (128,750)	\$ (129,607)
Total Operating Expenditure			\$ (678,778)	\$ (687,341)	\$ (723,253)
Operating Income					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 60,000	\$ 66,379	\$ 67,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 17,000	\$ 22,567	\$ 17,600
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ -	\$ 12,800
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 8,000	\$ 11,481	\$ 10,000
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 9,000	\$ 13,766	\$ 9,500
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 10,000	\$ 20,977	\$ 10,000
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 7,500	\$ 9,256	\$ 7,500
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 471,500	\$ 539,359	\$ 551,131
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 12,000	\$ 9,223	\$ 12,000
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 3,000	\$ 6,582	\$ 4,000
<i>Sub-total - Cash</i>			\$ 610,800	\$ 699,589	\$ 701,531
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ 4,540	\$ -	\$ -
Total Operating Income			\$ 615,340	\$ 699,589	\$ 701,531
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (63,438)	\$ 12,248	\$ (21,722)

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
OTHER ECONOMIC SERVICES					
Operating Expenditure					
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (45,000)	\$ (55,688)	\$ (55,000)
Other Expenses - Other Operating Costs	MGR WORKS	21330.0312	\$ (2,000)	\$ -	\$ (2,000)
Other Expenses - Purchase of Waybill Books	ACCOUNTANT	21330.0320	\$ (100)	\$ -	\$ (100)
Admin Services Allocation	ACCOUNTANT	21331.0308	\$ (9,080)	\$ (8,588)	\$ (8,952)
<i>Sub-total - Cash</i>			\$ (43,180)	\$ (64,275)	\$ (66,052)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ (199)	\$ (191)	\$ (199)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (2,030)	\$ (2,083)	\$ (2,167)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,229)	\$ (2,274)	\$ (2,365)
Total Operating Expenditure			\$ (45,409)	\$ (66,550)	\$ (68,417)
Operating Income					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 40,000	\$ 46,690	\$ 50,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ 500	\$ 541	\$ 500
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 432	\$ 500
<i>Sub-total - Cash</i>			\$ 28,000	\$ 47,663	\$ 51,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 28,000	\$ 47,663	\$ 51,000
VEHICLE LICENSING					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (817)	\$ (1,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (54,384)	\$ (51,242)	\$ (55,772)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (4,967)	\$ (4,742)	\$ (5,230)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ (310)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,767)	\$ (1,659)	\$ (1,813)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (105,198)	\$ (99,496)	\$ (103,710)
<i>Sub-total - Cash</i>			\$ (167,716)	\$ (158,266)	\$ (167,925)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (167,716)	\$ (158,266)	\$ (167,925)
Operating Income					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 100,000	\$ 105,886	\$ 105,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 640	\$ 500
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ 1,186	\$ -
Total Operating Income			\$ 100,500	\$ 107,712	\$ 105,500
<i>Operating Surplus / (Deficit)</i>			\$ (53,712)	\$ (50,554)	\$ (62,425)
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,481,311)	\$ (1,472,495)	\$ (1,606,771)
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 961,640	\$ 1,146,334	\$ 1,077,831

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PROGRAM 14 - OTHER PROPERTY & SERVICES					
PRIVATE WORKS					
Operating Expenditure					
Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (350,000)	\$ (77,597)	\$ (75,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (14,768)	\$ (13,968)	\$ (14,559)
Total Operating Expenditure			\$ (364,768)	\$ (91,564)	\$ (89,559)
Operating Income					
Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 402,500	\$ 92,990	\$ 86,250
Total Operating Income			\$ 402,500	\$ 92,990	\$ 86,250
<i>Operating Surplus / (Deficit)</i>			\$ 37,732	\$ 1,426	\$ (3,309)
PUBLIC WORKS OVERHEADS					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (20,000)	\$ (13,858)	\$ (20,000)
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (34,000)	\$ (29,627)	\$ (34,000)
Employee Costs - Travel & Accommodation	MGR WORKS	20260.0267	\$ (3,600)	\$ (125)	\$ (3,600)
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (190)	\$ (1,000)
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ (27,735)	\$ (7,995)	\$ -
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (316,190)	\$ (314,310)	\$ (326,882)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (1,000)	\$ -	\$ (1,000)
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (177,776)	\$ (153,228)	\$ (159,357)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (14,800)	\$ (14,268)	\$ (16,500)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (57,776)	\$ (54,248)	\$ (56,418)
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (350,000)	\$ (335,676)	\$ (349,103)
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (7,380)	\$ (10,000)
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (15,000)	\$ (7,865)	\$ (15,000)
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (6,000)	\$ -	\$ (3,500)
Other Expenses - Event Road Closures	MGR WORKS	20262.0394	\$ (4,000)	\$ (2,026)	\$ (4,000)
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (15,000)	\$ (13,278)	\$ (17,000)
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (5,693)	\$ (7,500)
Other Expenses - Carting to Stockpile/Pit Reinstatement	MGR WORKS	20262.0324	\$ (30,000)	\$ (13,641)	\$ (30,000)
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (7,500)	\$ (10,438)	\$ (8,500)
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (26,000)	\$ (26,564)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (20,000)	\$ (5,635)	\$ (16,500)
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (3,000)	\$ (1,053)	\$ (3,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (1,500)	\$ (818)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (500)	\$ (481)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (30,000)	\$ (26,026)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (141,280)	\$ (133,623)	\$ (139,282)
<i>Sub-total - Cash</i>			<i>\$ (1,321,157)</i>	<i>\$ (1,178,044)</i>	<i>\$ (1,284,892)</i>
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (5,517)	\$ (8,181)	\$ (8,508)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (18,114)	\$ (18,217)	\$ (18,946)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (81,720)	\$ (79,415)	\$ (82,592)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (14,077)	\$ (8,605)	\$ (29,242)
<i>Sub-total - Non Cash</i>			<i>\$ (119,428)</i>	<i>\$ (114,419)</i>	<i>\$ (139,288)</i>
Sub-total Operating Expenditure			\$ (1,440,585)	\$ (1,292,463)	\$ (1,424,180)
Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,440,585	\$ 1,292,463	\$ 1,424,180
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	\$ 1,500	\$ 1,238	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ 8,260</i>	<i>\$ 7,998</i>	<i>\$ 8,260</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ 5,473	\$ 6,184	\$ -
Total Operating Income			\$ 13,733	\$ 14,183	\$ 8,260

	Responsible Officer	Account Number	Amended Budget 30 June 2014	Estimated Actual 30 June 2014	Budget 30 June 2015
PLANT OPERATION COSTS					
Operating Expenditure					
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (41,556)	\$ (42,016)	\$ (43,697)
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ (113)	\$ (3,000)
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (40,000)	\$ (44,393)	\$ (46,169)
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (62,281)	\$ (37,625)	\$ (39,130)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (5,204)	\$ (6,900)	\$ (7,176)
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (2,024)	\$ (1,901)	\$ (1,977)
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (5,000)	\$ (1,057)	\$ (3,500)
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (25,000)	\$ (14,691)	\$ (25,000)
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (275,000)	\$ (309,037)	\$ (300,000)
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (12,549)	\$ (15,000)
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (36,000)	\$ (38,122)	\$ (36,000)
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (110,000)	\$ (125,441)	\$ (115,000)
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (10,034)	\$ (10,000)
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (35,000)	\$ (27,674)	\$ (35,000)
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (65,000)	\$ (64,412)	\$ (70,000)
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (1,291)	\$ (5,000)
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (20,000)	\$ (10,105)	\$ (20,000)
<i>Sub-total - Cash</i>			\$ (755,565)	\$ (747,360)	\$ (776,149)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (507,396)	\$ (459,723)	\$ (408,688)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (13,929)	\$ -	\$ (52,913)
<i>Sub-total - Non Cash</i>			\$ (521,325)	\$ (459,723)	\$ (461,601)
Sub-total Operating Expenditure			\$ (1,276,890)	\$ (1,207,084)	\$ (1,237,749)
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,276,890	\$ 1,207,084	\$ 1,237,749
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 139,485	\$ -	\$ 11,499
Total Operating Income			\$ 139,485	\$ -	\$ 11,499
UNCLASSIFIED					
Operating Expenditure					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (4,000)	\$ (1,419)	\$ (2,163)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (19,000)	\$ (18,542)	\$ (21,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (5,000)	\$ (1,703)	\$ (4,500)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (5,000)	\$ (4,082)	\$ (5,000)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,048)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ (4,581)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (14,600)	\$ (13,809)	\$ (14,393)
<i>Sub-total - Cash</i>			\$ (49,600)	\$ (45,185)	\$ (49,056)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (1,585)	\$ (1,397)	\$ (1,452)
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>			\$ (1,585)	\$ (1,397)	\$ (1,452)
Total Operating Expenditure			\$ (51,185)	\$ (46,581)	\$ (50,509)
Operating Income					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 26,000	\$ 25,296	\$ 26,000
Other Income - Lease Rental	DCEO	11420.0230	\$ 500	\$ 9	\$ 500
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 1,000	\$ 10,350	\$ 7,705
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 27,500	\$ 35,655	\$ 34,205
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 27,500	\$ 35,655	\$ 34,205
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (415,953)	\$ (138,146)	\$ (140,067)
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 583,218	\$ 142,828	\$ 140,214

fees & charges

SCHEDULE OF FEES AND CHARGES
Effective from 1 August 2014

Adopted Budget 2014/2015

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	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</u>
<u>PROGRAM 4 - Governance</u>			
Publications			
'Rich and Beautiful' Book	** c	\$27.50	\$28.00
Rate Book Enquiry			
Written Rate Searches	** c	\$26.00	\$28.00
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$34.00	\$36.00
Rate - Other			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$25.00	\$26.00
Copy Of Rates Notice - Current Year - Per Notice	** c	\$5.50	\$6.00
Copy Of Rates Notice - Previous Year - Per Notice	** c	\$11.00	\$12.00
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	\$0.30
- Black & White Photocopy - A3	c	\$0.70	\$0.60
- Colour Photocopy - A4	c	\$2.30	\$2.00
- Colour Photocopy - A3	c	\$4.50	\$4.00
- Colour Photocopy - A1 (Plotter)	c	\$15.50	\$16.00
Other			
Provision Of Rural Street Number	** c	\$12.00	\$12.00
Hire of Video/Data Projector - Per Day	** c	\$60.00	\$65.00
Hire of Video/Data Projector - Bond	** c	\$120.00	\$130.00
Hire of Electronic Equipment- Per Day	** c	\$31.00	\$33.00
Hire of Electronic Equipment - Bond	** c	\$115.00	\$120.00
Shire Maps	** c	\$27.00	\$28.00
Sale of GIS Images (A4)	** c	\$11.00	\$12.00
Sale of GIS Images (A3)	** c	\$34.00	\$36.00
Staff Charge-Out Fee - Per Hour	** c	\$75.00	\$80.00

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PROGRAM 5 - Law, Order & Public Safety	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</u>
Companion Animal Licences			
Inspection of Register	s	\$0.50	\$0.50
Certified Copy of an Entry in the Register	s	\$1.00	\$1.00
<u>Dog Registrations</u>			
- Unsterilised - One Year	s	\$50.00	\$50.00
- Unsterilised - Three Years	s	\$120.00	\$120.00
- Sterilised - One Year	s	\$20.00	\$20.00
- Sterilised - Three Years	s	\$42.50	\$42.50
- 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	\$200.00	\$200.00
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
<u>Cat Registrations</u>			
- New or Renewed - One Year	s	\$20.00	\$20.00
- New or Renewed - One Year (If application made after 31 May until next 31 October)	s	\$10.00	\$10.00
- New or renewed registration for three years	s	\$42.50	\$42.50
- Registration for Life	s	\$100.00	\$100.00
- Approved Breeding Cats (Per breeding cat - male or female)	s	\$100.00	\$100.00
- Pensioner Fee	s	50% of fee	50% of fee
<u>IMPOUNDING FEES - DOGS</u>			
- First Offence - for owner	c	\$75.00	\$80.00
- Second Offence - for owner	c	\$91.00	\$95.00
- Third Offence & Thereafter - for owner	c	\$125.00	\$132.00
Daily Sustenance	c	\$25.00	\$26.00

SCHEDULE OF FEES AND CHARGES
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	Statutory (s) or	2013/2014	2014/2015
<u>IMPOUNDING FEES - CATS</u>			
- First Offence - for owner	c	\$75.00	\$80.00
- Second Offence - for owner	c	\$91.00	\$95.00
- Third Offence & Thereafter - for owner	c	\$125.00	\$132.00
Daily Sustenance	c	\$15.00	\$16.00
<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	\$14.00
<u>IMPOUNDING FEES - STOCK</u>			
All Stock Impounded Between 8.00am & 5.00pm:	c		
- First Offence	c	\$94.00	\$100.00
- Second Offence	c	\$118.00	\$125.00
- Third Offence & Thereafter	c	\$141.00	\$150.00
All Stock Impounded Between 5.00pm & 8.00am:	c		
- First Offence	c	\$123.00	\$130.00
- Second Offence	c	\$146.00	\$155.00
- Third Offence & Thereafter	c	\$177.00	\$185.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$26.00	\$28.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$13.00	\$14.00
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	c	At Cost Plus Staff Time	At Cost Plus Staff Time (pro rata hourly rate)
<u>MISCELLANEOUS</u>			
Bond - Animal Trap	c	\$55.00	\$60.00
Bond - Anti Barking Dog Collar	c	\$55.00	\$60.00
Destruction of Animals at owner's Request	** c	\$75.00	\$80.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	c	\$24.00	\$25.00

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
Effective from 1 August 2014

Adopted Budget 2014/2015

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	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</u>
<u>PROGRAM 7 - Health</u>			
Health Administration & Inspection			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$134.00	\$142.00
Hawker's Licence - Non Food/Per Annum	c	\$24.00	\$25.00
Annual Registration of Lodging House	c	\$235.00	\$250.00
License & Renewal of Morgue	c	\$107.00	\$113.00
Health Assessment Fee	c	\$112.00	\$118.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$57.00	\$60.00
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			
Caravan Parks & Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary 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	\$57.00
- Park Home	c	\$110.75	\$118.00
- Temporary Accommodation	c	\$110.75	\$118.00
(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	\$0.65	\$0.65

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PROGRAM 10 - Community Amenities	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</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	\$185.00
Weekly Service - Commercial & Industrial - This charge permits one approved 240 litre bin pickup, per annum	c	\$180.00	\$185.00
Additional Services - All - per annum	c	\$180.00	\$185.00
Replacement 120 Litre Blue Bin		\$66.00	\$68.00
Replacement 240 Litre Green Bin (Yellow Lid)		N/A	\$120.00
Replacement of Lost/Misplaced Additional Bin Stickers		\$5.50	\$5.50
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 2014/2015 financial year. The following fees and token values will be charged:			
<u>Rocky Gully</u>			
Clean Fill	c	No charge	No charge
Uncontaminated & Sorted Scrap Metal	c	No charge	No charge
Uncontaminated Green Waste	c	No charge	No charge

SCHEDULE OF FEES AND CHARGES
Effective from 1 August 2014

Adopted Budget 2014/2015

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Item	Statutory (s) or Tokens Require		<u>2013/2014</u>	<u>2014/2015</u>
1 x 120L or 240L Mobile Garbage Bin - Units of 240L Thereafter	1	c	\$3.20	\$3.35
Car Boot Load	1	c	\$3.20	\$3.35
Station Wagon Boot Load	2	c	\$6.40	\$6.70
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	4	c	\$12.80	\$13.40
Small Truck (2-4 tonne)	12	c	\$38.40	\$40.20
Medium Truck (4-6 tonne)	16	c	\$51.20	\$53.60
Truck (6-8 tonne)	24	c	\$76.80	\$80.40
Truck - 8 Plus Tonne Single Axle	32	c	\$102.40	\$107.20
Truck - 8 Plus Tonne Dual Axle	40	c	\$128.00	\$134.00
Truck (Semi Trailer 20m ³ Capacity)	80	c	\$256.00	\$268.00
Truck (8 tonne Rubbish Truck - Compacted)	88	c	N/A	\$294.80
Bulk Bin (3m ³ or Less)	12	c	\$38.40	\$40.20
Bulk Bin (3m ³ - 6m ³)	16	c	\$51.20	\$53.60
Bulk Bin (6m ³ - 10m ³)	24	c	\$76.80	\$80.40
Bulk Bin (11m ³ - 20m ³)	40	c	\$128.00	\$134.00
Bulk Bin (21m ³ - 30m ³)	40	c	\$128.00	\$195.00
Bulk Bin (Exceeding 30m ³)	40	c	\$128.00	\$205.00
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	\$160.00	\$167.50
Batteries (Car, Truck etc)	Free	c	No charge	No charge
Uncontaminated, Sorted Scrap Metal	Free	c	No charge	No charge
Uncontaminated Timber	Free	c	No charge	No charge
Uncontaminated Green Waste	Free	c	No charge	No charge
Clean Fill	Free	c	No charge	No charge
Septage (\$/kl)	13	c	\$44.80	\$43.55
After Hours Septage Disposal call Out Fee	60	c	\$192.00	\$201.00
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1	c	\$3.20	\$3.35
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1	c	\$3.20	\$3.35
Carcasses (Large Animal ie: cow, horse)	4	c	\$12.80	\$13.40
Recyclables (If placed in provided bin or nominated area)	Free	c	No charge	No charge
Cardboard From Commercial Operators (m ³)	4	c	\$12.80	\$13.40

SCHEDULE OF FEES AND CHARGES
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Tyres (Based On Costs as Charged to the Council)	Statutory (s)		<u>2013/2014</u>	<u>2014/2015</u>
	or	Tokens		
- Passenger Vehicle & Motor Cycle Tyres	1	c	\$3.20	\$3.35
- Light Truck Tyres	2	c	\$6.40	\$6.70
- Truck Tyres	5	c	\$12.80	\$16.75
- Super Single Truck Tyres	6	c	\$16.00	\$20.10
- Passenger Tyre On Rim	3	c	\$6.40	\$10.05
- Light Truck Tyre 4x4 on Rim - not Split Rim	4	c	\$9.60	\$13.40
- Truck Tyre On Rim	11	c	\$28.80	\$36.85
- Small Forklift Tyre Up to 30cm	1	c	\$3.20	\$3.35
- Medium Forklift Tyre 30cm to 45cm	4	c	\$9.60	\$13.40
- Large Forklift Tyre 45cm to 60cm	4	c	\$9.60	\$13.40
- Solid Forklift Tyre Small up to 30cm	5	c	\$12.80	\$16.75
- Solid Forklift Tyre Medium 30cm to 45cm	6	c	\$16.00	\$20.10
- Solid Forklift Tyre Large 45cm to 60 cm	7	c	\$19.20	\$23.45
- Solid Forklift Tyre Extra Large 60cm to 1m	26	c	\$70.40	\$87.10
- Solid Forklift Tyre 1m & Above Per Tonne	53	c	\$140.80	\$177.55
- Tractor Tyre Small Up to 1m	14	c	\$38.40	\$46.90
- Tractor Tyre large 1m to 2m	30	c	\$83.20	\$100.50
- Bobcat Tyre	3	c	\$6.40	\$10.05
- Earthmover Tyre Small Up to 1m	34	c	\$89.60	\$113.90
- Earthmover Tyre Medium 1m to 1.5m	45	c	\$121.60	\$150.75
- Earthmover Tyre large 1.5m to 2m	70	c	\$185.60	\$234.50
- Grader Tyre	30	c	\$83.20	\$100.50

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	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</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	\$113.00
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	Maximum Fees as	Maximum Fees as
(b) more than \$50,000 but not more than \$500,000	s	prescribed in the	prescribed in the
(c) more than \$500,000 but not more than \$2.5 million	s	Planning & Development	Planning & Development
(d) more than \$2.5 million but not more than \$5 million	s	(Local Government	(Local Government
(e) more than \$5 million but not more than \$21.5 million -	s	Planning Fees)	Planning Fees)
(f) more than \$21.5 million	s	Regulations	Regulations
where a development has commenced or been carried out:		Maximum Fees as	Maximum Fees as
		prescribed in the	prescribed in the
		Planning & Development	Planning & Development
		(Local Government	(Local Government
		Planning Fees)	Planning Fees)
		Regulations	Regulations
2 Provision of a subdivision clearance:		Maximum Fees as	Maximum Fees as
(a) not more than five lots	s	prescribed in the	prescribed in the
(b) more than five lots but not more than 195 lots	s	Planning & Development	Planning & Development
(c) more than 195 lots	s	(Local Government	(Local Government
		Planning Fees)	Planning Fees)
		Regulations	Regulations
3 Application for approval of home occupation	s	Maximum Fees as	Maximum Fees as
(a) Initial Fee	s	prescribed in the	prescribed in the
(b) Renewal Fee	s	Planning & Development	Planning & Development
		(Local Government	(Local Government
		Planning Fees)	Planning Fees)
		Regulations	Regulations

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	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</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	\$57.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$53.50	\$57.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$53.50	\$57.00

9 SCHEME AMENDMENTS AND STRUCTURE PLANS

The fees, charges and costs associated with processing and considering scheme amendments and structure plans are 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 and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. The following fees are applicable, depending on the complexity of the application:

- Fee for a Simple Amendment	Individually Determined	\$2,750.00
- Fee for a Medium Amendment	Individually Determined	\$4,840.00
- Fee for a Complex Amendment	Individually Determined	\$8,250.00
- Fee for a Structure Plan	Individually Determined	\$4,840.00

10 SCHEME AMENDMENT REQUESTS

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	\$745.00
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11 <u>EXTRACTIVE INDUSTRIES</u>			
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	\$175.00
Transfer of Licence Fee under Local Law	c	\$58.00	\$60.00
Licence Renewal Fee under Local Law	c	\$58.00	\$60.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,350.00	\$2,490.00
12 <u>ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW</u>			
Application for Permit Fee	c	\$118.00	\$125.00
Permit Renewal/Transfer Fee	c	\$58.00	\$60.00
13 <u>CASH IN LIEU OF CAR PARKING</u>			
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 <u>STRATA TITLES</u>			
Processing of applications and issuing of Local Government Authority Certificates - fees as per Strata Titles General Regulations - Schedule 1	s		
15 <u>RELOCATED DWELLINGS</u>			
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling)	c	\$10,000.00	\$10,000.00

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16 <u>ROAD MAINTENANCE CONTRIBUTION</u>			
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
17 <u>ADVERTISING COSTS</u>			
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

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Cemeteries - Standard Charges			
Funeral Director's Licence Fee - Annual	c	\$400.00	\$424.00
Funeral Director's Licence Fee - Single Interment	c	\$150.00	\$160.00
Monumental Mason's Licence Fee - Annual	c	\$53.50	\$56.00
Grave Number Plate	c	\$22.50	\$24.00
Single Funeral Permit (Not Funeral Directors)	c	\$535.00	\$567.00
Photos of a Grave	c	\$26.50	\$28.00
Bond On Sand Box	c	\$50.00	\$53.00
Bond On Shovel	c	\$50.00	\$53.00
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	\$1,000.00	\$1,060.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	N/A	\$212.00
(b) On application for a form or order of burial for:			
- an ordinary grave	c	\$1,000.00	\$1,060.00
- a grave for any child under seven or stillborn	c	\$600.00	\$635.00
(c) Application for Transfer of Right of Burial	c	N/A	\$56.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	c	\$150.00	\$159.00
Re-Opening/Exhumation - Mount Barker (East)			
- Reopening	c	\$1,070.00	\$1,134.00
- Exhumation	c	\$1,284.00	\$1,360.00
Re-Opening/Exhumation - Rocky Gully			
- Reopening	c	\$1,712.00	\$1,814.00
- Exhumation	c	\$2,140.00	\$2,268.00
Re-Opening/Exhumation - Kendenup			
- Reopening	c	\$1,284.00	\$1,360.00
- Exhumation	c	\$1,605.00	\$1,700.00

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Reburial After Exhumation	c	\$856.00	\$907.00
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	\$45.00
Extra charge to replace any headstone, monument or kerbing after re-opening any grave.	c	\$394.00	\$417.00
For each interment on a Saturday, Sunday or Public Holiday	c	\$1,350.00	\$1,430.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	c	\$135.00	\$143.00
Miscellaneous Charges:			
Permission to erect a headstone and/or monument/kerbing	** c	\$53.50	\$56.00
Permission to erect any nameplate	** c	\$22.50	\$23.00
Interment of Ashes in a Grave or Niche			
- Monday to Friday	** c	\$400.00	\$424.00
- Saturday, Sunday & Public Holidays	** c	\$600.00	\$636.00
Niche wall			
- single niche - (Plus actual costs for bronze plate)	** c	\$428.00	\$453.00
- double niche - (Plus actual costs for bronze plate)	** c	\$856.00	\$907.00
- vases for niche wall	** c	\$50.00	\$80.00
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	\$1,000.00	\$1,060.00
- Grant of Memorial for Ashes (Garden Niche)	** c	N/A	\$212.00
(b) On Application for a Form or Order of Burial For:			
- an Ordinary Grave (Section A - Lawn Section)	** c	\$1,000.00	\$1,060.00
- an Ordinary Grave (Section E - Headstone Section)	** c	\$1,075.00	\$1,139.00
- a Grave of a Child under Seven Years of Age or Stillborn	** c	\$600.00	\$636.00
(c) Application for Transfer of Right of Burial	c	N/A	\$56.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	** c	\$150.00	\$159.00
Re-opening an Ordinary Grave for Each Interment or Exhumation			

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	Statutory (s)	2013/2014	2014/2015
- Reopening	** or c	\$1,070.00	\$1,134.00
- Exhumation	** c	\$1,284.00	\$1,360.00
Reburial After Exhumation	** c	\$856.00	\$907.00
For each interment on a Saturday, Sunday or Public Holiday	** c	\$1,350.00	\$1,430.00
Interment of Ashes in a Grave or Niche			
- Monday to Friday	** c	\$400.00	\$424.00
- Saturday, Sunday & Public Holidays	** c	\$600.00	\$636.00
Miscellaneous Charges:			
Garden Ground Niche (plus plaque cost below)	** c	\$470.00	\$498.00
Plaque (Bronze on Concrete Plinth)		Actual Costs to be charged	Actual Costs to be charged
Garden of Remembrance - Kerb Plaque	** c	\$321.00	\$340.00
Memorial Rock - Standard - Up to 700mm High	** c	\$3,210.00	\$3,400.00
Memorial Rock - Large - 700mm to 1.5m High	** c	\$5,350.00	\$5,670.00
Memorial Rock - Very Large in Roundabout Entry - Premium Location - Two Only	** c	\$16,050.00	\$17,000.00
Memorial Seat - Ten Years	** c	\$4,280.00	\$4,535.00
Memorial Seat - Additional Plaques	** c	\$321.00	\$340.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$2,140.00	\$2,268.00
Memorial Tree - Medium - 2m to 4m	** c	\$3,210.00	\$3,400.00
Memorial Tree - Large - Over 4m	** c	\$4,280.00	\$4,535.00
Memorial Tree - Additional Plaques	** c	\$321.00	\$340.00



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PROGRAM 11 - Recreation & Culture			
All halls			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	N/A	\$20.00
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	\$40.00	\$42.00
Full Day - More than Four Hours	** c	\$80.00	\$84.00
Chair Set Up Fee	** c	\$80.00	\$84.00
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	\$14.00
Per Full Day	** c	\$26.50	\$28.00
Per Half Day Regular Booking	** c	\$8.00	\$8.50
Per Full Day Regular Booking	** c	\$13.50	\$14.00
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	\$60.00	\$63.50
Full Day - More than Four Hours	** c	\$120.00	\$127.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			

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Taylor-Dennis Pavilion			
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	\$32.00	\$34.00
Full Day - More than Four Hours	** c	\$53.50	\$56.00
Chair Set Up Fee	**	\$53.50	\$56.00
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	\$90.00	\$95.00
Full Day - More than Four Hours	** c	\$170.00	\$180.00
Skinner Pavilion			
Half Day - less than Four Hours	** c	\$26.50	\$28.00
Full Day - More than Four Hours	** c	\$53.50	\$56.00
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	\$34.00
Full Day - More than Four Hours	** c	\$53.50	\$56.00
Annual Rental	** c	\$268.00	\$284.00
Landmark - Sheep Pavilion - Plus 10% Private Pen Hire	** c	\$273.00	\$290.00
Cleaning Fee - Sheep Sales	** c	\$428.00	\$454.00
Private Sales - Cattle, Sheep or Goats - Plus 10% Private Pen Hire	c	\$428.00	\$454.00
Bond On Sheep Pens	c	\$300.00	\$300.00
Showers & Toilets Only	** c	\$37.50	\$40.00

Landmark Sheep Sales - \$29.00 inc GST Income To Be Paid To Agricultural Society

Private Sales - \$45.40 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	\$567.00
Shared Equine Facility - Per Day	** c	\$53.50	\$57.00
Shared Equine Facility - Per Annum - (RDA, Stock Horse Society, Mount Barker Campdraft, Woogenellup Polocrosse Club	** c	\$375.00	\$397.00
Mount Barker Turf Club - Per Meeting (Includes Polocrosse Ground Rental)	** c	\$428.00	\$510.00
Hire of Oval	** c	\$37.50	\$40.00
Sporting Club Oval Hire	** c	\$37.50	\$40.00
Training (With Lights) - Per Hour	** c	\$21.50	\$23.00
Circus - Fee	** c	\$500.00	\$530.00
Circus - Bond	** c	\$1,500.00	\$1,500.00
Sounness Park			
Bond (Oval)	c	N/A	\$200.00
Oval Hire / Usage	** c	N/A	\$0.00
Lghts - Competition (Per Hour)	** c	N/A	\$20.00
Lghts - Training (Per Hour)	** c	N/A	\$15.00
Circus - Fee (Not permitted)	** c	N/A	N/A
Circus - Bond (N/A)	** c	N/A	N/A
<u>Club Rooms (Prior to buidling being leased)</u>			
Bond - Functions Without Alcohol	c	N/A	\$300.00
Bond - Functions with Alcohol	c	N/A	\$500.00
Half Day - less than Four Hours	** c	N/A	\$100.00
Full Day - More than Four Hours	** c	N/A	\$200.00
<u>Change Rooms</u>			
Bond (Each Code playing at Sounness Park - No play unless bond at set amount.)	c	N/A	\$1,000.00
Key Deposit (Per Key/Disc)	** c	N/A	\$50.00

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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	\$40.00
Polocrosse Ground			
Ground rental per annum	** c	N/A	N/A
Ground rental per event	** c	\$53.50	\$56.00
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

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Mount Barker Public Swimming Pool			
Bond - Functions Without Alcohol	** c	\$300.00	\$300.00
Functions with Alcohol not permitted			
<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
Showers (Per 2 minute duration)	** c	\$0.20	\$0.20
Spectators (Day or Part)	** c	\$1.50	\$1.50
Concession		\$3.00	\$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	\$45.00	\$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	\$20.00	\$20.00
Five - 16 Years - Half Season Tickets - 1 February Onwards	** c	\$40.00	\$40.00
Adult - Half Season Tickets - 1 February Onwards	** c	\$40.00	\$40.00
Concession - Half Season Tickets - 1 February Onwards	** c	\$25.00	\$25.00
Family Half Season Tickets - Two Adults & Two Children	** c	\$110.00	\$110.00
- Additional family members	** c	\$10.50	\$10.50
<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

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Mount Barker Rec.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	\$3.50	\$3.50
Students		\$3.50	\$3.50
Adults	** c	\$6.00	\$6.00
Concession	** c	\$3.50	\$3.50
Spectator (Non-Function)	** c	\$1.50	\$1.50
Adults - 10 Pass Card		\$54.00	\$54.00
Concession - 10 Pass Card		\$31.50	\$31.50
<u>Entry to the Gymnasium</u>			
Adults	** c	\$9.00	\$9.00
Concession	** c	\$5.00	\$5.00
Adults - 10 Pass Card		\$81.00	\$81.00
Concession - 10 Pass Card	** c	\$45.00	\$45.00
<u>Programs (Includes Entry for the Duration of the Activity)</u>			
Aerobics & Fitness Classes	** c	\$8.00	\$9.00
Concession Charge	** c	\$5.00	\$5.00
Aerobics & Fitness Classes - 10 Pass Card	** c	\$81.00	\$81.00
Concession Charge - 10 Pass Card	** c	\$45.00	\$45.00
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
Specialised Recreation Programs (ie Barker's Biggest Loser)	** c	N/A	At Cost Plus Staff Time
Creche - One hour session - Per child	** c	\$4.00	\$4.00
Creche - Two hour session - per child	** c	\$6.00	\$6.00
Towel Hire	** c	N/A	\$2.00

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<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	\$6.00	\$6.00
Instructor - Per Hour - Compulsory	** c	\$35.00	\$35.00
Equipment Hire - Per Person	** c	\$3.50	\$3.50
<u>Full Centre Memberships 'Gold' (24 Hour, 7 Day Access)</u>			
ADULT			
- Twelve Months	** c	\$425.00	\$438.00
FAMILY (Two Adults Only)			
- Twelve Months	** c	\$780.00	\$803.00
CORPORATE (Minimum 10 purchases)			
- Twelve Months	** c	\$383.50 each	\$395.00 each
CONCESSION			
- Twelve Months	** c	\$270.00	\$278.00
<u>Full Centre Memberships 'Gold' (24 Hour, 7 Day Access) - Including Creche (Limited to two children per member)</u>			
ADULT			
- Twelve Months	** c	\$685.00	\$705.00
FAMILY (Two Adults Only)			
- Twelve Months	** c	\$1,040.00	\$1,070.00
CONCESSION			
- Twelve Months	** c	\$530.00	\$545.00

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<u>Full Centre Memberships 'Silver'</u>			
CHILDREN under 16			
- One Month	** c	\$50.00	\$52.00
- Three Months	** c	\$90.00	\$93.00
- Six Months	** c	\$140.00	\$144.00
- Twelve Months	** c	\$220.00	\$227.00
ADULT			
- One Month	** c	\$75.00	\$77.00
- Three Months	** c	\$140.00	\$144.00
- Six Months	** c	\$240.00	\$247.00
- Twelve Months	** c	\$375.00	\$386.00
FAMILY			
- One Month	** c	\$120.00	\$123.00
- Three Months	** c	\$240.00	\$247.00
- Six Months	** c	\$375.00	\$386.00
- Twelve Months	** c	\$680.00	\$700.00
CONCESSION			
- One Month	** c	\$50.00	\$52.00
- Three Months	** c	\$90.00	\$93.00
- Six Months	** c	\$140.00	\$144.00
- Twelve Months	** c	\$220.00	\$227.00
CORPORATE (Minimum 10 purchases)			
- Twelve Months	** c	\$320.50	\$330.00

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<u>Full Centre Memberships 'Silver' - Including Creche (Limited to two children per member)</u>			
ADULT			
- One Month	** c	\$97.00	\$100.00
- Three Months	** c	\$205.00	\$210.00
- Six Months	** c	\$370.00	\$380.00
- Twelve Months	** c	\$635.00	\$654.00
FAMILY			
- One Month	** c	\$142.00	\$145.00
- Three Months	** c	\$305.00	\$315.00
- Six Months	** c	\$505.00	\$520.00
- Twelve Months	** c	\$940.00	\$968.00
CONCESSION			
- One Month	** c	\$72.00	\$75.00
- Three Months	** c	\$155.00	\$160.00
- Six Months	** c	\$270.00	\$278.00
- Twelve Months	** c	\$480.00	\$495.00
<u>Full Centre Memberships 'Gold' - Direct Debit Membership</u>			
ADULT			
- Twelve Months - (Fee payable per fortnight)		N/A	\$21.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)		\$30.25	\$31.00
FAMILY (Two Adults Only)			
- Twelve Months - (Fee payable per fortnight)		N/A	\$35.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)		\$43.95	\$45.00
CONCESSION			
- Twelve Months - (Fee payable per fortnight)		N/A	\$15.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)		\$24.30	\$25.00

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<u>Full Centre Memberships 'Silver' - Direct Debit Membership</u>			
ADULT			
- Six Months - (Fee payable per fortnight)		N/A	\$25.00
- Six Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	\$33.50	\$35.00
- Twelve Months - (Fee payable per fortnight)		N/A	\$19.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	\$28.35	\$29.00
FAMILY			
- Six Months - (Fee payable per fortnight)	** c	N/A	\$35.00
- Six Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	\$43.90	\$45.00
- Twelve Months - (Fee payable per fortnight)	** c	N/A	\$31.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	\$40.10	\$41.00
CONCESSION			
- Six Months - (Fee payable per fortnight)		N/A	\$16.50
- Six Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	\$25.85	\$26.50
- Twelve Months - (Fee payable per fortnight)		N/A	\$13.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	\$22.40	\$23.00
<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	\$10.00	\$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
<u>Centre Sponsorship</u>			
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$50.00	\$50.00

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Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Silver'				
Students - Five - 16 Years	** c		\$265.50	\$265.50
Adult	** c		\$405.00	\$415.00
Family - Two Adults & Two Children	** c		\$805.50	\$825.00
<u>Including Creche (Limited to two children per member)</u>				
Adult	** c		N/A	\$675.00
Family - Two Adults & Two Children	** c		N/A	\$1,085.00
Concession	** c		N/A	\$510.00
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Gold'				
Students - Five - 16 Years	** c		\$310.50	\$320.00
Adult	** c		\$450.00	\$463.00
Family - Two Adults & Two Children	** c		\$895.50	\$922.00
Joint memberships with Direct Debit - Both Silver and Gold fees from above plus \$65 each fee for Direct Debit.				
<u>Including Creche (Limited to two children per member)</u>				
Adult	** c		N/A	\$719.00
Family - Two Adults & Two Children	** c		N/A	\$1,175.00
Concession	** c		N/A	\$555.00
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Silver' - Direct Debit Membership				
ADULT				
- Twelve Months - (Fee payable per fortnight)			N/A	\$22.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c		N/A	\$32.00
FAMILY				
- Twelve Months - (Fee payable per fortnight)	** c		N/A	\$39.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c		N/A	\$49.00
CONCESSION				
- Twelve Months - (Fee payable per fortnight)			N/A	\$15.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c		N/A	\$25.00

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Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Gold' - Direct Debit Membership			
ADULT			
- Twelve Months - (Fee payable per fortnight)		N/A	\$24.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	N/A	\$34.00
FAMILY			
- Twelve Months - (Fee payable per fortnight)	** c	N/A	\$43.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	N/A	\$53.00
CONCESSION			
- Twelve Months - (Fee payable per fortnight)		N/A	\$17.00
- Twelve Months - Including Creche (Fee payable per fortnight) (Limited to two children per member)	** c	N/A	\$27.00

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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	(Maximum of \$5.00 if returned in good condition before billed) ** c	\$0.20	\$0.20
Fines Other - Weekly/Item	(Maximum of \$5.00 if returned in good condition before billed) ** 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
Account Fee	(Added to cost of lost item when billed) ** c	\$10.00	\$10.00
Photocopying A4 B&W - Per Copy	** c	\$0.30	\$0.30
Photocopying A4 Colour - Per Copy	** c	\$2.15	\$2.00
Photocopying A3 B&W - Per Copy	** c	\$0.65	\$0.60
Photocopying A3 Colour - Per Copy	** c	\$4.25	\$4.00
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
Fax - International - Additional Sheets - Each	** c	\$2.00	\$2.00
Fax - Receiving - Whole document	** c	\$5.00	\$5.00
Scanning - per page	** c	N/A	\$0.30

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PROGRAM 13 - Economic Services	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</u>
Rural Services			
Waybill Books	** c	\$16.50	\$17.50
Standpipe Cards	** c	\$16.00	\$16.50
Standpipe Water - Per Kilolitre	** c	\$2.25	\$2.50
Non Potable Water Charge - Per Kilolitre	** c	\$2.25	\$2.50
Great Southern Regional Cattle Saleyards			
Cattle Weighing & Penning - Per Head	** c	\$8.94	\$9.25
Cattle Penning Only - Per Head	** c	\$8.94	\$9.25
Cattle Weighing Only - Per Head	** c	\$3.80	\$3.92
Private Weighs - Per Head	** c	\$3.80	\$3.92
Shipping Weighs - Per Head	** c	\$3.80	\$3.92
Private/Shipping/Weighing only (per head – under 20 Cattle)	** c	\$5.34	\$5.52
Stud Bull Sale - Per Head	** c	\$11.96	\$12.37
Feed - Per Bale	** c	At Cost Plus \$4.60	At Cost Plus \$4.80
Removal - Per Head	** c	\$150.00	\$155.00
Agents Levy - Per Head	** c	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** c	\$0.55	\$0.57
Manure Sales - Per Bobcat Bucket	** c	\$15.00	\$15.50
NLIS tagging services (per head / without permit – no evidence of previous tag)	** c	\$35.37	\$36.60
NLIS tagging services (per head / without permit - evidence of previous tag)	** c	\$17.68	\$18.30
NLIS tagging services (per head / non-readable tag)	** c	N/A	\$18.30
NLIS tagging services (per head / with permit)	** c	\$17.68	\$18.30
NLIS tagging services - Bulls (per head)	** c	\$52.00	\$53.80
Transit Cattle - Per Head - Per Day (>2 animals)	** c	\$3.80	\$3.90
Transit Cattle - Per Head - Per Day (<=2 animals)	** c	\$5.34	\$5.50
Crush Fee - Per Head	** c	\$2.39	\$2.50
Agistment Fee (per head/per week)	** c	\$0.36	\$0.38

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	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</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	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$107.00	\$113.00
Building Permit Archive Search	** c	\$53.50	\$57.00
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	\$34.00

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PROGRAM 14 - Other Property & Services	Statutory (s) or	2013/2014	2014/2015
Works and Services			
Gates Permit Application	** c	\$56.00	\$60.00
Permanent Road Closure Application	** c	\$562.00	\$595.00
Temporary Road Closure Application	** c	Actual Costs To Be Charged	Actual Costs To Be Charged
Road Renaming Application	** c	\$215.00 Plus Actual Costs Charged by Geographic Names Committee	\$228.00 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 Costs To Be Charged	Actual Costs To 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 Rural Crossover	** c	\$440.00	\$440.00

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	Statutory (s) or	<u>2013/2014</u>	<u>2014/2015</u>
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (During Working Hours)			
Excavator	** c	\$172.00	\$177.00
Grader	** c	\$172.00	\$177.00
Loader	** c	\$146.00	\$150.00
Backhoe/Loader	** c	\$102.00	\$105.00
Skid-steer Loader	** c	\$85.00	\$88.00
Low Loader	** c	\$139.00	\$143.00
7/8 Tonne Truck	** c	\$95.00	\$98.00
Tandem Truck	** c	\$119.00	\$122.00
Tandem Truck & Pig Trailer	** c	\$179.00	\$184.00
Tractor & Broom/Slasher/Cutter	** c	\$110.00	\$113.00
4 Tonne Truck	** c	\$80.00	\$82.00
Chipper - Two men	** c	\$148.00	\$152.00
Vibrating Roller	** c	\$133.00	\$137.00
Multi Wheel Roller	** c	\$133.00	\$137.00
Semi Trailer	** c	\$144.00	\$148.00
Fogger	** c	\$56.00	\$57.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	** c	\$17.00	\$17.50
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	\$36.00
Additional Man Hours - Supervision	** c	\$40.00	\$41.00
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			
Admin Fee			10%