



Annual Budget

PLANTAGENET
2015/16

2015/2016 Adopted Budget

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Introduction

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INTRODUCTION

The 2015/2016 annual budget proposals for the Shire of Plantagenet are presented for information. The budget totals \$20.4 million representing operating expenditure of \$13.2 million and capital expenditure of \$7.2 million.

Income

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

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

- 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:

- 3% increase in rate revenue.
- Rubbish collection charge to increase from \$185.00 to \$190.00.
- Minimum rate to increase from \$810.00 to \$835.00.

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.

With the expected completion of Stages 2 and 3 of Sounness Park (cricket and hockey grounds) soon, capital expenditure will be lower in 2015/2016. 2015/2016 is seen as a year of consolidation after some three years of major capital commitment to recreation facilities in the Shire.

Nevertheless, a major project planned for 2015/2016 is the construction of a roof over the northern dirt pens at the Mount Barker Regional Saleyards, at an estimated cost of \$600,000.00. The Shire is hoping to fund this by way of grant and loan funding. There has been a long term aim to provide a roof over the northern dirt pens of the Saleyards.

This project would have the following benefits:

1. Improve the shelter and conditions of stock awaiting transport;
2. Reduce stock pen waterlogging, thereby reducing water usage required to clean pens and the frequency of changing gravel in the pens;
3. Increase water collection in the water tanks, which will generate savings in scheme water usage. The retained water will be used for stock drinking water and the showers and toilets provided for staff and visitors;

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4. Encourage more use of the yards for private sales, private weighs and as a stop-over point during long transport hauls. This will have a positive effect on income;
5. Reduce runoff from pens, thus reducing the environmental impact via nutrients in groundwater levels.

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 an Isuzu 6x4 Truck, Kenworth DAF Truck, JCB Backhoe as well as two passenger vehicles and the purchase of a Turfcare Machine for the new Hockey Ground. 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.

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.

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KEY FEATURES

Income

- 3% increase in rate revenue
- Rubbish collection charge to increase to \$190.00
- Minimum rate to increase to \$835.00

Expenses

Financial Assistance Grants to community groups and organisations	\$75,823
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Administration

Upgrades to Council Houses in Martin Street	\$30,000
Administration Building – Solar Power	\$50,000
Admin Building - Repaint South Façade Walls / Timberwork	\$10,000

Other Education

Refurbish Old Toy Library Building	\$ 5,000
Demolish former Playgroup Building	\$28,000

Waste Disposal Sites

O'Neill Road Tip Site - Portable Fence Panels and Footings	\$ 7,000
O'Neill Road Tip Site - e-Waste Solution	\$ 5,000

Community Amenities

CCTV Expansion (Half grant funded)	\$52,480
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Halls

District Hall Upgrade – Contribution Towards \$260,000 Upgrade	\$10,000
Narrikup Hall - Repaint Front Entry and Repair Rafters	\$ 5,000
Kendenup Hall - Repairs to Public Toilets	\$ 6,000
Demolish Rocky Gully Hall	\$80,000

Swimming Pool

Renew / Replace Shade Structures	\$10,000
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Rec.Centre

Ongoing Replacement of Old Gym Equipment	\$10,000
Sand and Recoat Gym Floor	\$ 8,000

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Parks and Recreation Grounds

Stage 2 War Memorial and We Remember Them Walk	\$18,000
Frost Park - Construct Dams (Mostly Grant Funded)	\$59,000
Pump Shed - Government Dam	\$ 5,000
Wilson Park - Nature Playground – Irrigation	\$ 5,000
Cricket Pitch - Rubber Mat Covers	\$12,000
Narrikup Sports Ground – Replace Leach Drains	\$ 4,200
Kendenup Agricultural Grounds – Air-Conditioner	\$ 3,000
Kendenup Agricultural Grounds Development Half grant funded)	\$245,000

Historical Museum Complex

Museum Complex - Ongoing Replacement of Shingle Roofs	\$20,000
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Other Recreation and Culture

Museum - Convert Bathroom to Disabled Unisex WC	\$15,000
Community Recreation Centre - Roof Maintenance	\$ 5,000
Community Recreation Centre - New Eaves to Rear of Building	\$ 4,500

Tourism and Area Promotion

Public Electronic Notice Board	\$30,000
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Saleyards (Funded by Saleyards Reserve)

Bitumen Repairs	\$20,000
Roof over Northern Dirt Pens (Grant and Loan Funded)	\$600,000
New Generator	\$25,000
New Irrigator	\$ 5,000
Upgrade Truckwash Controller	\$ 4,000

Road program totalling \$2.9 million, including:

Council Funded

➤ Mount Barker Footpath Construction	\$ 47,000
➤ Footpath Construction – Marmion Street, Mount Barker	\$ 14,500
➤ Footpath Construction – Beverley Road, Kendenup	\$ 52,000
➤ Footpath Upgrade – Hassell Avenue Kendenup	\$ 8,500
➤ Drainage Construction – Shire Wide	\$100,000
➤ Drainage Works – Hassell Avenue, Kendenup	\$ 26,000
➤ Woogenellup Road North - SLK 4.60 to 6.90	\$ 84,120

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Council Funded (Cont'd)

➤ View Range Road - SLK 0.00 to 3.75	\$ 60,300
➤ Oatlands Road - SLK 0.00 to 1.24	\$ 90,000
➤ Langton Road - Lowood Road to Marmion Street	\$ 95,500
➤ Marion Street - SLK 0.00 to 0.56	\$ 48,000
➤ Hassell Street - Southern End	\$ 98,620
➤ Ward Road - Entire length	\$ 23,500
➤ The Springs Road - SLK 0.00 to 8.00	\$154,000
➤ Nindrup and Ferry Roads - Entire Length	\$ 26,000
➤ Seymour Road - SLK 3.75 to 8.75	\$ 76,320
➤ Sidcup Road - SLK 0.00 to 3.00	\$ 51,230

Roads to Recovery (Fully Federal Funded)

➤ St Werburghs Road - SLK 6.23 to 9.67	\$139,870
➤ Ormond Road - Entire length	\$141,235
➤ Ingoldby Street - Entire length	\$124,600
➤ Bloxidge Road - SLK 0.00 to 10.80	\$161,335
➤ Syred Road - SLK 0.00 to 10.23	\$128,450
➤ Moorilup Road - Entire length	\$ 69,841
➤ Hughes Road - Entire length	\$ 14,687
➤ Hannan Way South - Albany Highway to Townsite	\$ 50,000
➤ The Springs Road - SLK 8.00 to 16.23	\$ 86,000

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

➤ Frankland / Rocky Gully Road (SLK 3.5 to 7.00)	\$320,600
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Commodity Routes Funded (2/3 State & 1/3 Shire)

➤ Boyup Road - SLK 5.90 to 9.18	\$193,500
➤ Old Coach Road - Entire length	\$127,500

Blackspot Funded (2/3 Commonwealth & 1/3 Shire)

➤ O'Neill Rd - Albany Hwy - Slip Lane	\$ 44,220
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Financial reports

STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE

Adopted Budget 2015/2016

	Note	Budget 30 June 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
Revenue				
Rates	8	\$ 6,029,231	\$ 6,034,488	\$ 6,215,523
Operating Grants, Subsidies and Contributions		\$ 2,232,190	\$ 3,665,014	\$ 1,596,523
Fees and Charges	10	\$ 1,797,094	\$ 1,803,061	\$ 1,758,913
Interest Earnings	2(a)	\$ 160,000	\$ 168,924	\$ 170,000
Other Revenue		\$ 75,924	\$ 76,900	\$ 83,616
		\$ 10,294,439	\$ 11,748,387	\$ 9,824,575
Expenses				
Employee Costs (Excl Capital Works)		\$ (4,423,180)	\$ (4,415,509)	\$ (4,511,433)
Materials and Contracts		\$ (2,373,240)	\$ (2,179,567)	\$ (2,247,738)
Utility Charges		\$ (302,851)	\$ (176,929)	\$ (182,462)
Depreciation on Non-Current Assets	2(a)	\$ (4,229,651)	\$ (5,167,115)	\$ (5,058,446)
Interest Expenses	2(a)	\$ (165,038)	\$ (156,061)	\$ (185,000)
Insurance Expenses		\$ (299,323)	\$ (278,913)	\$ (287,637)
Other Expenditure		\$ (306,484)	\$ (355,490)	\$ (366,609)
		\$ (12,099,766)	\$ (12,979,585)	\$ (13,139,326)
Non-operating Grants, Subsidies and Contributions		\$ 3,513,820	3,064,256	3,225,984
Profit on Asset Disposals	4	\$ 11,499	96,257	\$ 49,439
Loss on Asset Disposals	4	\$ (136,065)	\$ (55,527)	\$ (144,510)
		\$ 3,389,254	\$ 3,104,986	\$ 3,130,914
NET RESULT		\$ 1,583,927	\$ 1,873,788	\$ (183,837)
Other Comprehensive Income - Changes on revaluation of non-current assets		\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME		\$ 1,583,927	\$ 1,873,788	\$ (183,837)

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 2015/2016

	Budget 30 June 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
Revenue (Refer notes 1, 2 & 8 to 13)			
Governance	\$ 81,409	\$ 78,682	\$ 87,936
General Purpose Funding	\$ 7,937,438	\$ 8,793,592	\$ 7,430,600
Law, Order and Public Safety	\$ 202,267	\$ 233,623	\$ 194,877
Health	\$ 71,900	\$ 76,483	\$ 129,821
Education and Welfare	\$ 38,539	\$ 563,119	\$ 39,709
Community Amenities	\$ 436,370	\$ 531,540	\$ 465,570
Recreation and Culture	\$ 316,470	\$ 346,199	\$ 328,003
Transport	\$ 3,500	\$ 77	\$ 1,000
Economic Services	\$ 1,077,831	\$ 1,070,140	\$ 1,072,800
Other Property and Services	\$ 128,715	\$ 54,932	\$ 74,260
	\$ 10,294,439	\$ 11,748,387	\$ 9,824,575
Expenses Excluding Finance Costs (Refer notes 1, 2 & 14)			
Governance	\$ (771,204)	\$ (717,408)	\$ (824,981)
General Purpose Funding	\$ (327,663)	\$ (347,771)	\$ (358,671)
Law, Order and Public Safety	\$ (883,844)	\$ (995,435)	\$ (1,124,754)
Health	\$ (260,423)	\$ (257,081)	\$ (369,466)
Education and Welfare	\$ (83,312)	\$ (605,169)	\$ (109,923)
Community Amenities	\$ (1,425,589)	\$ (1,490,386)	\$ (1,522,700)
Recreation and Culture	\$ (2,034,569)	\$ (2,740,560)	\$ (2,918,485)
Transport	\$ (4,483,443)	\$ (3,804,522)	\$ (3,800,588)
Economic Services	\$ (1,606,771)	\$ (1,832,102)	\$ (1,951,585)
Other Property and Services	\$ (57,912)	\$ (45,259)	\$ 26,827
	\$ (11,934,729)	\$ (12,835,693)	\$ (12,954,326)
Finance Costs (Refer notes 2 & 5)			
Governance	\$ (107,596)	\$ (105,529)	\$ (110,425)
Education and Welfare	\$ (38,209)	\$ (32,299)	\$ (39,709)
Recreation and Culture	\$ (19,233)	\$ (6,064)	\$ (18,617)
Economic Services	\$ -	\$ -	\$ (16,249)
	\$ (165,038)	\$ (143,892)	\$ (185,000)
Non-Operating Grants, Subsidies and Contributions			
General Purpose Funding	\$ -	\$ -	\$ -
Law, Order and Public Safety	\$ 312,100	\$ 558,834	\$ 325,000
Health	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ 31,913	\$ -
Recreation and Culture	\$ 2,436,451	\$ 1,636,782	\$ 1,327,753
Transport	\$ 752,079	\$ 736,727	\$ 1,373,231
Economic Services	\$ 13,191	\$ 100,000	\$ 200,000
Other Property and Services	\$ -	\$ -	\$ -
	\$ 3,513,821	\$ 3,064,256	\$ 3,225,984
Profit/(Loss) on Disposal of Assets (Refer note 4)			
Governance	\$ (12,299)	\$ -	\$ (3,484)
Law, Order and Public Safety	\$ (12,063)	\$ 89,787	\$ -
Health	\$ (16,686)	\$ (5,905)	\$ -
Education and Welfare	\$ -	\$ -	\$ -
Community Amenities	\$ (12,862)	\$ (8,299)	\$ -
Recreation and Culture	\$ -	\$ -	\$ -
Transport	\$ -	\$ -	\$ -
Economic Services	\$ -	\$ -	\$ -
Other Property and Services	\$ (70,656)	\$ (34,853)	\$ (91,587)
	\$ (124,566)	\$ 40,730	\$ (95,071)
Net Result	\$ 1,583,928	\$ 1,873,788	\$ (183,837)
Other Comprehensive Income	\$ -	\$ -	\$ -
TOTAL COMPREHENSIVE INCOME	\$ 1,583,928	\$ 1,873,788	\$ (183,837)

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 CASH FLOWS

Adopted Budget 2015/2016

	Note	Budget 30 June 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
Cash Flows from Operating Activities				
Receipts				
Rates		\$ 6,029,231	\$ 6,034,488	\$ 6,215,523
Operating Grants, Subsidies & Contributions		\$ 2,232,190	\$ 3,665,014	\$ 1,596,523
Fees and Charges		\$ 1,797,094	\$ 1,803,061	\$ 1,758,913
Interest Earnings		\$ 160,000	\$ 168,924	\$ 170,000
Goods and Services Tax		\$ 406,725	\$ 550,653	\$ 339,724
Other Revenue		\$ 75,924	\$ 76,900	\$ 83,616
		\$ 10,701,164	\$ 12,299,039	\$ 10,164,300
Payments				
Employee Costs		\$ (4,423,180)	\$ (4,315,509)	\$ (4,511,433)
Materials and Contracts		\$ (1,991,561)	\$ (2,129,567)	\$ (2,773,947)
Utility Charges		\$ (302,851)	\$ (176,929)	\$ (182,462)
Insurance Expenses		\$ (299,323)	\$ (278,913)	\$ (287,637)
Interest Expenses		\$ (165,038)	\$ (156,061)	\$ (185,000)
Goods and Services Tax		\$ (406,725)	\$ (550,653)	\$ (339,724)
Other Expenditure		\$ (306,484)	\$ (355,490)	\$ (366,609)
		\$ (7,895,161)	\$ (7,963,122)	\$ (8,646,814)
Net cash provided by Operating Activities	12(b)	\$ 2,806,003	\$ 4,335,917	\$ 1,517,487
Cash Flows from Investing Activities				
Proceeds from Sale of Plant and Equipment	4	\$ 424,863	\$ 172,951	\$ 324,500
Non-Operating Grants, Subsidies and Contributions		\$ 3,513,820	\$ 3,064,256	\$ 3,225,984
Payments for Purchase of Property, Plant and Equipment	3	\$ (2,244,477)	\$ (1,276,875)	\$ (3,269,063)
Payments for Construction of Infrastructure	3	\$ (4,862,792)	\$ (4,350,598)	\$ (3,906,417)
Net Cash Used in Investing Activities		\$ (3,168,586)	\$ (2,390,266)	\$ (3,624,996)
Cash Flows from Financing Activities				
Repayment of Debentures	5	\$ (283,708)	\$ (283,708)	\$ (331,893)
Proceeds from Self Supporting Loans	5	\$ 127,241	\$ 127,241	\$ 132,712
Proceeds from New Debentures	5	\$ -	\$ -	\$ 400,000
Advances to Community Groups		\$ -	\$ -	\$ -
Net Cash Provided By (Used in) Financing Activities		\$ (156,466)	\$ (156,467)	\$ 200,819
Net Increase/(Decrease) in Cash Held		\$ (519,050)	\$ 1,789,184	\$ (1,906,690)
Cash at Beginning of Year		\$ 1,837,708	\$ 1,764,884	\$ 3,554,068
Cash and Cash Equivalents at the End of the Year	12(a)	\$ 1,318,658	\$ 3,554,068	\$ 1,647,378

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

RATE SETTING STATEMENT
Adopted Budget 2015/2016

	Note	Budget 30 June 2015	Actual (Est.) 30 June 2015	Budget 30 June 2016
Revenues	1,2			
Governance		\$ 81,409	\$ 78,682	\$ 87,936
General Purpose Funding (Excluding rates)		\$ 1,908,207	\$ 2,759,104	\$ 1,215,077
Law, Order and Public Safety		\$ 514,367	\$ 884,677	\$ 519,877
Health		\$ 71,900	\$ 76,483	\$ 129,821
Education and Welfare		\$ 38,539	\$ 563,119	\$ 39,709
Community Amenities		\$ 436,370	\$ 563,453	\$ 465,570
Recreation and Culture		\$ 2,752,921	\$ 1,982,981	\$ 1,655,756
Transport		\$ 755,579	\$ 736,804	\$ 1,374,231
Economic Services		\$ 1,091,022	\$ 1,170,140	\$ 1,272,800
Other Property and Services		\$ 140,214	\$ 58,969	\$ 123,699
		\$ 7,790,528	\$ 8,874,412	\$ 6,884,476
Expenses	1,2			
Governance		\$ (891,098)	\$ (822,937)	\$ (938,890)
General Purpose Funding		\$ (327,663)	\$ (347,771)	\$ (358,671)
Law, Order and Public Safety		\$ (895,907)	\$ (997,868)	\$ (1,124,754)
Health		\$ (277,109)	\$ (262,986)	\$ (369,466)
Education & Welfare		\$ (121,520)	\$ (637,468)	\$ (149,631)
Community Amenities		\$ (1,438,451)	\$ (1,498,685)	\$ (1,522,700)
Recreation and Culture		\$ (2,053,802)	\$ (2,746,624)	\$ (2,937,102)
Transport		\$ (4,483,443)	\$ (3,804,522)	\$ (3,800,588)
Economic Services		\$ (1,606,771)	\$ (1,832,102)	\$ (1,967,834)
Other Property Services		\$ (140,067)	\$ (84,149)	\$ (114,198)
		\$ (12,235,831)	\$ (13,035,112)	\$ (13,283,836)
Net Operating Result Excluding Rates		\$ (4,445,303)	\$ (4,160,700)	\$ (6,399,360)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit) / Loss on Asset Disposals	4	\$ 124,566	\$ (40,730)	\$ 95,071
Depreciation and Amortisation on Assets	2a	\$ 4,229,651	\$ 5,167,115	\$ 5,058,446
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	\$ (591,444)	\$ (232,026)	\$ (1,456,784)
Purchase Infrastructure Assets - Roads	3	\$ (2,306,077)	\$ (2,033,994)	\$ (3,130,195)
Purchase Infrastructure Assets - Parks	3	\$ (2,556,714)	\$ (2,491,593)	\$ (776,222)
Purchase Plant and Equipment	3	\$ (1,470,467)	\$ (927,485)	\$ (1,767,100)
Purchase Furniture and Equipment	3	\$ (182,565)	\$ (117,364)	\$ (45,179)
Proceeds from Disposal of Assets	4	\$ 424,863	\$ 172,951	\$ 324,500
Proceeds from New Debentures	4	\$ -	\$ -	\$ 400,000
Repayment of Debentures	4	\$ (283,708)	\$ (283,708)	\$ (331,893)
Self Supporting Loan Principal Revenue	5	\$ 127,241	\$ 127,241	\$ 132,712
Transfer to Reserves (Restricted Assets)	6	\$ (752,998)	\$ (766,168)	\$ (1,119,648)
Transfer from Reserves (Restricted Assets)	6	\$ 1,086,900	\$ 563,094	\$ 1,388,386
Transfer from Trust Funds		\$ -	\$ -	\$ 70,000
ADD Estimated Surplus / (Deficit) July 1 B/Fwd	7	\$ 566,825	\$ 330,622	\$ 1,341,743
LESS Estimated Surplus / (Deficit) June 30 C/Fwd	7	\$ -	\$ 1,341,743	\$ -
Amount Required to be Raised from General Rate	8	\$ (6,029,231)	\$ (6,034,488)	\$ (6,215,523)

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

Capital items

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
PROGRAM 3 - GENERAL PURPOSE FUNDING							
OTHER GENERAL PURPOSE FUNDING							
Transfers to Reserve Funds							
Transfers to Reserve Funds	DCEO	50301.0398		\$ (658,711)	\$ (723,958)	\$ (1,084,648)	Municipal
Transfer Interest to Reserve Funds	DCEO	50301.0399		\$ (35,000)	\$ (42,210)	\$ (35,000)	Municipal
Total Transfers to Reserve Funds				\$ (693,711)	\$ (766,168)	\$ (1,119,648)	
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Capital Expenditure							
Purchase Vehicle - Governance	MGR WORKS	50401.0006	R	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ -	\$ -	\$ -	
Capital Income							
Trade In Vehicle - Governance	MGR WORKS	40401.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
Administration Building (PC) - Building Renewal	BLDG SRVR	50402.0252	R	\$ (7,500)	\$ (172)	\$ (7,500)	Municipal
Purchase Vehicle - CEO	MGR WORKS	50416.0006	R	\$ -	\$ -	\$ (63,600)	Municipal
Purchase Vehicle - DCEO	MGR WORKS	50417.0006	R	\$ -	\$ -	\$ -	
New Computer Software	DCEO	50412.0006	R	\$ (36,105)	\$ (27,426)	\$ (8,679)	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	\$ (25,277)	\$ (13,426)	\$ (41,851)	Municipal
Administration Building - Airconditioning	BLDG SRVR	50403.0252	U	\$ (185,524)	\$ (26,652)	\$ (158,872)	\$120K Municipal; \$70k Shire Dev Reserve
Administration Building - Solar Power	BLDG SRVR	50408.0252	N	\$ -	\$ -	\$ (50,000)	Municipal
Admin Building - Repaint south façade walls / timberwork	BLDG SRVR	50409.0252	R	\$ -	\$ -	\$ (10,000)	Municipal
Total Capital Expenditure				\$ (259,406)	\$ (67,676)	\$ (345,502)	
Capital Income							
Transfers from Reserve Funds	DCEO	40415.0486		\$ 70,886	\$ -	\$ 70,886	
Trade In Vehicle - CEO	MGR WORKS	40416.0105		\$ -	\$ -	\$ 26,500	
Trade In Vehicle - DCEO	MGR WORKS	40417.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ 70,886	\$ -	\$ 97,386	
TOTAL GOVERNANCE AND ADMIN. CAPITAL EXPENSES				\$ (259,406)	\$ (67,676)	\$ (345,502)	
TOTAL GOVERNANCE AND ADMIN. CAPITAL INCOME				\$ 70,886	\$ -	\$ 97,386	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
Purchase Vehicle - CESM	MGR WORKS	50520.0006	R	\$ -	\$ -	\$ -	Municipal
South Porongurup BFB - Firefighting Water Tanks	CESM	51533.0006	R	\$ -	\$ -	\$ -	
Fire Shed - Denbarker	MGR COMM SVCS	50529.0252	N	\$ (7,000)	\$ (2,768)	\$ (4,232)	
<i>Sub-total - Cash</i>				\$ (7,000)	\$ (2,768)	\$ (4,232)	
Fire Truck - Refurbished - Perillup BFB (Non Cash)	CESM	50518.0006	R	\$ (319,686)	\$ (319,686)	\$ -	DFES Grant
Fire Truck - New - Porongurup BFB (Non Cash)	CESM	50523.0006	R	\$ (239,148)	\$ (239,148)	\$ -	
Fire Truck - New - Kendenup BFB (Non Cash)	CESM	50501.0006	R	\$ -	\$ -	\$ (325,000)	
<i>Sub-total - Non Cash</i>				\$ (558,834)	\$ (558,834)	\$ (325,000)	
Total Capital Expenditure				\$ (565,834)	\$ (561,602)	\$ (329,232)	
Capital Income							
Trade In Vehicle - CESM	MGR WORKS	40520.0105		\$ -	\$ -	\$ -	
Grant Income - Community Grants Program	CESM	40505.0122		\$ -	\$ -	\$ -	
<i>Sub-total - Cash</i>				\$ -	\$ -	\$ -	
Grant Income (Non Cash) - Refurb Perillup BFB Fire Truck	CESM	10511.0533		\$ 239,148	\$ 239,148	\$ -	
Grant Income (Non Cash) - Porongurup BFB Fire Truck	CESM	10511.0502		\$ 319,686	\$ 319,686	\$ -	
Grant Income (Non Cash) - Kendenup BFB Fire Truck	CESM	10511.0441		\$ -	\$ -	\$ 325,000	
<i>Sub-total - Non Cash</i>				\$ 558,834	\$ 558,834	\$ 325,000	
Total Capital Income				\$ 558,834	\$ 558,834	\$ 325,000	
ANIMAL CONTROL							
Capital Expenditure							
Purchase Vehicle - Ranger	MGR WORKS	50511.0006	R	\$ (41,924)	\$ (41,924)	\$ -	Municipal
Dog and Cat Pound - Drainage Improvements	BLDG SRVR	50541.0252	N	\$ (4,000)	\$ (3,092)	\$ -	
Dog Pound - Repaint Barge Boards	BLDG SRVR	50542.0252	R	\$ -	\$ -	\$ (2,000)	
Total Capital Expenditure				\$ (45,924)	\$ (45,016)	\$ (2,000)	
Capital Income							
Trade In Vehicle - Ranger	MGR WORKS	40511.0105		\$ 18,860	\$ 18,860	\$ -	
Total Capital Income				\$ 18,860	\$ 18,860	\$ -	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL EXPENSE				\$ (611,758)	\$ (606,618)	\$ (331,232)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME				\$ 577,694	\$ 577,694	\$ 325,000	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
PROGRAM 7 - HEALTH							
HEALTH ADMIN. & INSPECTION							
Capital Expenditure							
Purchase of Vehicle - EHO	MGR WORKS	50721.0006	R	\$ (38,649)	\$ (38,649)	\$ -	
Total Capital Expenditure				\$ (38,649)	\$ (38,649)	\$ -	
Capital Income							
Trade In Vehicle - EHO	MGR WORKS	40721.0105		\$ 24,091	\$ 24,091	\$ -	
Total Capital Income				\$ 24,091	\$ 24,091	\$ -	
PREVENTIVE SERVICES - OTHER							
Capital Expenditure							
Medical Centre (PC) - Building Renewal	BLDG SRVR	50550.0252	R	\$ (5,000)	\$ (1,335)	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ (1,335)	\$ (5,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	40724.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
TOTAL HEALTH CAPITAL EXPENSES				\$ (43,649)	\$ (39,984)	\$ (5,000)	
TOTAL HEALTH CAPITAL INCOME				\$ 24,091	\$ 24,091	\$ -	
PROGRAM 8 - EDUCATION & WELFARE							
AGED & DISABLED							
Capital Income							
Principal Repayments - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	40822.0328		\$ 106,977	\$ 106,977	\$ 110,950	Self Supporting Loan
Total Capital Income				\$ 106,977	\$ 106,977	\$ 110,950	
OTHER EDUCATION							
Capital Expenditure							
Old Toy Library Building - Refurbish	BLDG SRVR	50824.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ -	\$ -	\$ (5,000)	
TOTAL EDUCATION AND WELFARE CAPITAL EXPENSE				\$ -	\$ -	\$ (5,000)	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME				\$ 106,977	\$ 106,977	\$ 110,950	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
PROGRAM 10 - COMMUNITY AMENITIES							
DOMESTIC REFUSE COLLECTION							
Capital Expenditure							
Purchase of Domestic Recycling Bins	MGR WORKS	50850.0006	N	\$ (3,800)	\$ (3,800)	\$ -	
Total Capital Expenditure				\$ (3,800)	\$ (3,800)	\$ -	
Capital Income							
Transfers from Reserve Funds	DCEO	40901.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
WASTE DISPOSAL SITES							
Capital Expenditure							
Waste Disposal Sites - Bin Covers	MGR WORKS	51569.0252	U	\$ (46,909)	\$ (46,909)	\$ -	
O'Neill Road Tip Site - Steel hinged doors to rubbish receival area	MGR WORKS	51570.0252	U	\$ (4,000)	\$ (3,460)	\$ -	
O'Neill Road Tip Site - Bitumen Sealing & Signage	MGR WORKS	51571.0252	U	\$ (11,500)	\$ -	\$ -	
O'Neill Road Tip Site - Portable fence panels and footings	MGR WORKS	51589.0252	N	\$ -	\$ -	\$ (7,000)	Municipal
O'Neill Road Tip Site - e-Waste Solution	MGR WORKS	51610.0252	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (62,409)	\$ (50,369)	\$ (12,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41001.0486		\$ 40,000	\$ 40,000	\$ -	
Grants & Contributions - Waste Disposal Sites	MGR WORKS	41003.0450		\$ -	\$ 7,435	\$ -	
Total Capital Income				\$ 40,000	\$ 47,435	\$ -	
TOWN PLANNING							
Capital Expenditure							
Purchase Vehicle - Mgr Development Services	MGR WORKS	51012.0006	R	\$ (50,353)	\$ (50,353)	\$ -	
Purchase Vehicle - Planning Officer	MGR WORKS	51013.0006	R	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ (50,353)	\$ (50,353)	\$ -	
Capital Income							
Trade In Vehicle - Mgr Development Services	MGR WORKS	41011.0105		\$ 33,636	\$ 33,636	\$ -	
Trade In Vehicle - Planning Officer	MGR WORKS	41012.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ 33,636	\$ 33,636	\$ -	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
CEMETERIES							
Capital Expenditure							
Cemetery - New Garden Beds / Establish Section E	MGR WORKS	51459.0252	N	\$ (5,045)	\$ (5,490)	\$ -	
Mount Barker Cemetery - Pavillion Guttering	BLDG SRVR	51572.0252	U	\$ (4,000)	\$ (3,821)	\$ -	
Mount Barker Cemetery - Reticulation	MGR WORKS	51573.0252	N	\$ (5,000)	\$ (5,664)	\$ -	
Total Capital Expenditure				\$ (14,045)	\$ (14,975)	\$ -	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
CCTV Expansion	MGR DEV SVCS	51485.0006	U	\$ -	\$ -	\$ (52,480)	Police Dep't \$25k; Municipal 28k
Total Capital Expenditure				\$ -	\$ -	\$ (52,480)	
Capital Income							
Grants & Contributions - CCTV	MGR DEV SVCS	41014.0450		\$ -	\$ 24,478	\$ -	
Total Capital Income				\$ -	\$ 24,478	\$ -	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES				\$ (130,607)	\$ (119,497)	\$ (64,480)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME				\$ 73,636	\$ 105,549	\$ -	
<u>PROGRAM 11 - RECREATION & CULTURE</u>							
PUBLIC HALLS & CIVIC CENTRES							
Capital Expenditure							
Halls (PC) - Building Renewal	BLDG SRVR	51406.0252	R	\$ (10,000)	\$ (3,976)	\$ (10,000)	Municipal
District Hall - Repaint Internal Walls & Repair Ceiling	BLDG SRVR	51440.0252	R	\$ (10,000)	\$ -	\$ -	
Porongurup Hall - Ramps	BLDG SRVR	51574.0252	R	\$ (5,000)	\$ (4,864)	\$ -	
Plantagenet District Hall Upgrade	MGR COMM SVCS	50424.0252	U	\$ -	\$ -	\$ (262,000)	Lotterywest \$212k, Plant Players \$50k, Shire \$10k
Narrikup Hall - Repaint Front Entry and Repair Rafters	BLDG SRVR	50425.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Kendenup Hall - Repairs to Public Toilets	BLDG SRVR	50426.0252	R	\$ -	\$ -	\$ (6,000)	Municipal
Total Capital Expenditure				\$ (25,000)	\$ (8,840)	\$ (283,000)	
Capital Income							
Transfers from Reserve Funds	DCEO	41017.0486		\$ -	\$ -	\$ -	
Grants and Contributions - District Hall Upgrade	MGR COMM SVCS	41018.0489		\$ -	\$ -	\$ 252,000	
Total Capital Income				\$ -	\$ -	\$ 252,000	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
MOUNT BARKER SWIMMING POOL							
Capital Expenditure							
Swimming Pool (PC) - Building Renewal	MGR COMM SVCS	51407.0252	R	\$ (4,500)	\$ -	\$ (2,500)	Municipal
HWS Timers	POOL MGR	51410.0252	R	\$ (1,000)	\$ -	\$ (1,000)	Municipal
Carpark Repairs	POOL MGR	51416.0252	R	\$ (8,000)	\$ (7,595)	\$ -	
Inflatable obstacle course	POOL MGR	51468.0006	N	\$ (10,500)	\$ (10,500)	\$ -	
Retile Showers	POOL MGR	51575.0252	R	\$ (5,000)	\$ (1,032)	\$ (3,968)	Municipal
Renew / Replace Shade Structures	POOL MGR	50427.0252	R	\$ -	\$ -	\$ (10,000)	Municipal
Total Capital Expenditure				\$ (29,000)	\$ (19,127)	\$ (17,468)	
Capital Income							
Grants & Contributions - Swimming Pool	MGR COMM SVCS	41040.0450		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
REC.CENTRE							
Capital Expenditure							
Recreation Centre (PC) - Building Renewal	MGR COMM SVCS	51417.0252	R	\$ (13,500)	\$ (3,455)	\$ (13,500)	50% Municipal, 50% Dep't of Education
Gym Equipment	REC CTR MGR	51111.0006	R	\$ (10,000)	\$ (10,000)	\$ (10,000)	Municipal
Gymnastics Uneven Bars	REC CTR MGR	51418.0006	N	\$ (4,000)	\$ (3,327)	\$ -	
Net Curtain Barrier	REC CTR MGR	51495.0252	N	\$ (26,231)	\$ (19,907)	\$ -	
Sand and recoat gym floor	REC CTR MGR	51496.0252	R	\$ (8,000)	\$ (7,952)	\$ (8,000)	50% Municipal, 50% Dep't of Education
Gymnastics Equip - Pommel Horse & Rings	REC CTR MGR	51577.0006	N	\$ (5,500)	\$ (4,652)	\$ -	
Electronic Wireless Scoreboards	REC CTR MGR	51578.0006	R	\$ (10,000)	\$ (10,280)	\$ -	
Total Capital Expenditure				\$ (77,231)	\$ (59,573)	\$ (31,500)	
Capital Income							
Capital Contributions - Dept of Education	MGR COMM SVCS	41113.0227		\$ 28,866	\$ 17,920	\$ 10,750	
Total Capital Income				\$ 28,866	\$ 17,920	\$ 10,750	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
PARKS & RECREATION GROUNDS							
Capital Expenditure							
Sounness Park - Land Purchase (Demon Downs Payment)	DCEO	51475.0251	U	\$ (43,125)	\$ (43,125)	\$ (43,125)	Municipal
Sounness Park - Implement Recreation Plan (Stage 1)	MGR WORKS	51498.0251	U	\$ (90,000)	\$ (91,242)	\$ -	
Sounness Park - Playground Equipment	MGR WORKS	51609.0251	U	\$ (50,000)	\$ -	\$ (50,000)	Developer Contributions held in Trust
Stage 2 War Memorial and We Remember Them Walk	MGR WORKS	51511.0251	U	\$ (47,470)	\$ -	\$ (115,016)	Lotterywest \$37,500, DVA \$9,064, FAG \$5,000, Bendigo \$5,000, Co-op \$5,000, DVA via RSL \$34,500, RSL \$1,000
Mount Barker War Memorial Refurbishment	MGR WORKS	51565.0251	R	\$ (42,786)	\$ (43,289)	\$ -	
Frost Park - Construct Dams	MGR WORKS	51567.0251	N	\$ (20,000)	\$ -	\$ (87,460)	Dep't of Water \$59,660; Remainder Municipal
Sounness Park - Stage 2 Cricket (PC)	MGR WORKS	51576.0251	U	\$ (630,910)	\$ (549,419)	\$ (81,491)	RDA \$1.004m, CSRFF \$450k, CLGF \$593k, Remainder Municipal
Sounness Park - Stage 3 Hockey (PC)	MGR WORKS	51608.0251	N	\$ (1,809,090)	\$ (1,758,660)	\$ (50,430)	As above
Frost Park - Playground Equipment	MGR WORKS	51579.0251	R	\$ (20,000)	\$ -	\$ (20,000)	Developer Contributions held in Trust
Narrakup Sports Ground - Doors	BLDG SRVR	51580.0251	R	\$ (3,000)	\$ (2,639)	\$ -	
Kendenup Agricultural Grounds - Upgrading	MGR DEV SVCS	51581.0251	R	\$ (6,000)	\$ (3,219)	\$ -	
Pump Shed - Government Dam	MGR WORKS	50428.0251	R	\$ -	\$ -	\$ (5,000)	Municipal
Wilson Park - Nature Playground - Irrigation	MGR WORKS	50429.0251	N	\$ -	\$ -	\$ (5,000)	Municipal
Cricket Pitch - Rubber Mat Covers	MGR WORKS	50430.0251	N	\$ -	\$ -	\$ (12,000)	Municipal
Narrakup Sports Ground - Replace Leach Drains	BLDG SRVR	50431.0251	R	\$ -	\$ -	\$ (4,200)	Municipal
Kendenup Agricultural Grounds - Playgroup Building - Airconditioning Unit	BLDG SRVR	50432.0251	N	\$ -	\$ -	\$ (3,000)	Municipal
Kendenup Agricultural Grounds - Development	MGR DEV SVCS	51649.0251	R	\$ -	\$ -	\$ (245,000)	Development Reserve \$125k, Tourism WA \$120k
Total Capital Expenditure				\$ (2,762,381)	\$ (2,491,593)	\$ (721,722)	
Capital Income							
Principal Repayments - Loan No 91 - MB Golf Club (SS)	ACCOUNTANT	41121.0388		\$ 20,264	\$ 20,264	\$ 21,762	
Transfers from Reserve Funds	DCEO	41127.0486		\$ 351,900	\$ 351,900	\$ 125,000	
Transfers from Trust Funds	DCEO	41122.0243		\$ 70,000	\$ -	\$ 70,000	
CLGF (R for R) - Sounness Park	MGR COMM SVCS	41120.0400		\$ 593,798	\$ 593,798	\$ -	
CSRFF Grant - Sounness Park	MGR COMM SVCS	41120.0411		\$ 450,000	\$ 76,106	\$ 373,894	
Lotterywest Grant - Sounness Park Fitout	MGR COMM SVCS	41120.0487		\$ 53,757	\$ 50,022	\$ -	
Lotterywest Grant - Wilson / Centenary Park Nature Playground	MGR COMM SVCS	41120.0483		\$ 305,730	\$ 284,021	\$ -	
Grants - War Memorial and We Remember Them Walk	MGR COMM SVCS	41120.0489		\$ 47,470	\$ -	\$ 92,064	
RDA Grant - Sounness Park Stages 2 & 3	MGR COMM SVCS	41120.0490		\$ 1,004,300	\$ 600,000	\$ 404,300	
Grants - Storm Water Harvesting - Frost Park	MGR COMM SVCS	41120.0203		\$ -	\$ 14,915	\$ 44,745	
Grants - Kendenup Agricultural Grounds Development	MGR DEV SVCS	41120.0450		\$ -	\$ -	\$ 120,000	
Total Capital Income				\$ 2,897,219	\$ 1,991,026	\$ 1,251,765	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
LIBRARY SERVICES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
Library - Building Renewal (PC)	BLDG SRVR	50406.0252	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ -	\$ (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)	\$ (2,124)	\$ (10,000)	Municipal
Mitchell House - External Repaint	BLDG SRVR	51419.0252	R	\$ (13,000)	\$ (12,959)	\$ -	
Mitchell House - Retaining Wall and Carpark Repairs	BLDG SRVR	51478.0252	R	\$ (1,000)	\$ (900)	\$ -	
Museum Complex - Replace Shingle Roofs	BLDG SRVR	51535.0252	R	\$ (40,000)	\$ (12,439)	\$ (47,561)	Municipal
Museum Complex - Gaol/Stables - Structural Repairs	BLDG SRVR	51582.0252	R	\$ (4,700)	\$ (4,230)	\$ -	
Mount Barker Speedway Club - Upgrade Water Catchment (FAG)	DCEO	51604.0252	U	\$ (5,000)	\$ (5,000)	\$ -	
Community Recreation Centre - Roof Maintenance	BLDG SRVR	51145.0252	R	\$ -	\$ -	\$ (5,000)	Municipal
Community Recreation Centre Carpark Lighting	CEO	51151.0252	N	\$ -	\$ -	\$ (30,000)	Dep't of Training & Workforce Development
Community Recreation Centre - New Eaves to Rear of Building	BLDG SRVR	50433.0252	U	\$ -	\$ -	\$ (4,500)	Municipal
Museum - Convert Bathroom to Disabled Unisex	BLDG SRVR	50434.0252	R	\$ -	\$ -	\$ (15,000)	Municipal
Total Capital Expenditure				\$ (73,700)	\$ (37,652)	\$ (112,061)	
Capital Income							
Dept of Training Grant - CRC Lighting	CEO	41130.0450		\$ -	\$ -	\$ 30,000	
Total Capital Income				\$ -	\$ -	\$ 30,000	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES				\$ (2,972,312)	\$ (2,616,785)	\$ (1,170,751)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME				\$ 2,926,085	\$ 2,008,946	\$ 1,544,515	

PROGRAM 12 - TRANSPORT

ROAD CONSTRUCTION

Capital Expenditure

Regional Road Group

Settlement Road - SLK 0.0 to 4.7

Frankland / Rocky Gully Road - SLK 0.97 to 7.00

Frankland / Rocky Gully Road - SLK 3.5 to 7.00

Blackspot

O'Neill Rd - Albany Hwy - Slip Lane

Commodity Route Funding

Jutland Road - Entire Length

Boyup Road - SLK 5.90 to 9.18

Old Coach Road - Entire length

Roads to Recovery

Montem Street/Marmion Street - Intersection

St Werburghs Road - SLK 3.10 to 8.20

Harvey Road - SLK 0.00 to 11.30

St Werburghs Road - SLK 6.23 to 9.67

Ormond Road - Entire length

Ingoldby Street - Entire length

Bloxidge Road - SLK 0.00 to 10.80

Syred Road - SLK 0.00 to 10.23

Moorilup Road - Entire length

Hughes Road - Entire length

Hannan Way South - Albany Highway to Townsite

The Springs Road - SLK 8.00 to 16.23

Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
MGR WORKS	51544.0250	R	\$ (21,109)	\$ (21,596)	\$ -	
MGR WORKS	51590.0250	R	\$ (369,925)	\$ (313,504)	\$ (56,421)	RRG, Municipal
MGR WORKS	51611.0250	R	\$ -	\$ -	\$ (320,600)	RRG, Municipal
			\$ (391,034)	\$ (335,100)	\$ (377,021)	
MGR WORKS	51612.0250	R	\$ -	\$ -	\$ (44,220)	Blackspot, Municipal
			\$ -	\$ -	\$ (44,220)	
MGR WORKS	51591.0250	R	\$ (152,500)	\$ (136,811)	\$ -	
MGR WORKS	51613.0250	R	\$ -	\$ -	\$ (193,500)	CRF, Municipal
MGR WORKS	51614.0250	R	\$ -	\$ -	\$ (127,500)	CRF, Municipal
			\$ (152,500)	\$ (136,811)	\$ (321,000)	
MGR WORKS	51592.0250	R	\$ (48,456)	\$ -	\$ (48,456)	RTR
MGR WORKS	51593.0250	R	\$ (179,596)	\$ (148,530)	\$ (31,066)	RTR
MGR WORKS	51594.0250	R	\$ (182,410)	\$ (183,495)	\$ -	
MGR WORKS	51615.0250	R	\$ -	\$ -	\$ (139,870)	RTR
MGR WORKS	51616.0250	R	\$ -	\$ -	\$ (141,235)	RTR
MGR WORKS	51617.0250	R	\$ -	\$ -	\$ (124,600)	RTR
MGR WORKS	51618.0250	R	\$ -	\$ -	\$ (161,335)	RTR
MGR WORKS	51619.0250	R	\$ -	\$ -	\$ (128,450)	RTR
MGR WORKS	51620.0250	R	\$ -	\$ -	\$ (69,841)	RTR
MGR WORKS	51621.0250	R	\$ -	\$ -	\$ (14,687)	RTR
MGR WORKS	51622.0250	R	\$ -	\$ -	\$ (50,000)	RTR
MGR WORKS	51623.0250	R	\$ -	\$ -	\$ (86,000)	RTR
			\$ (410,462)	\$ (332,025)	\$ (995,540)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
Own Resources							
Pre Construction Future Works	MGR WORKS	51201.0250	R	\$ (30,000)	\$ (19,676)	\$ (30,000)	Municipal
Shire Wide Drainage Construction	MGR WORKS	51202.0250	R	\$ (100,000)	\$ (89,336)	\$ (100,000)	Municipal
Mount Barker Footpath Construction	MGR WORKS	51203.0250	R	\$ (70,000)	\$ (63,698)	\$ (47,000)	Municipal
Footpath - Beverley Road, Kendenup	MGR WORKS	51624.0250	N	\$ -	\$ -	\$ (52,000)	Municipal
Footpath - Hassell Avenue, Kendenup	MGR WORKS	51625.0250	R	\$ -	\$ -	\$ (8,500)	Municipal
Footpath - Marmion Street, Mount Barker	MGR WORKS	51626.0250	N	\$ -	\$ -	\$ (14,500)	Municipal
Drainage - Hassell Avenue, Kendenup	MGR WORKS	51627.0250	N	\$ -	\$ -	\$ (26,000)	Municipal
Roadworks - Minor Renewal	MGR WORKS	51276.0250	R	\$ (240,000)	\$ (265,710)	\$ (250,000)	Municipal
Hay River Road - SLK 0.03 to 8.48	MGR WORKS	51521.0250	R	\$ (20,585)	\$ (27,102)	\$ -	
Spencer Road / Albany Highway - Rectify Drainage	MGR WORKS	51525.0250	R	\$ (24,616)	\$ (1,087)	\$ (15,000)	Municipal
Mitchell Street - SLK 0.00 to 2.49	MGR WORKS	51558.0250	R	\$ (36,501)	\$ (36,697)	\$ -	
Woogenellup North Road - SLK 2.30 to 4.60	MGR WORKS	51595.0250	R	\$ (38,000)	\$ (41,973)	\$ -	
Knights Road - SLK 0.00 to 2.50	MGR WORKS	51596.0250	R	\$ (41,500)	\$ (41,813)	\$ -	
Morande Road - SLK 0.00 to 4.35	MGR WORKS	51597.0250	R	\$ (77,430)	\$ (73,138)	\$ -	
Harwood Road - SLK 0.00 to 1.49	MGR WORKS	51598.0250	R	\$ (14,630)	\$ (13,743)	\$ -	
Smuts Road - Entire Length	MGR WORKS	51599.0250	R	\$ (41,670)	\$ (40,850)	\$ -	
Hassell Street - SLK 0.00 to 1.12	MGR WORKS	51600.0250	R	\$ (165,000)	\$ (166,975)	\$ -	
Deane Street - SLK 0.00 to 1.05	MGR WORKS	51601.0250	R	\$ (148,650)	\$ (181,307)	\$ -	
Lowood Road - Carpark Next to Post Office	MGR WORKS	51602.0250	U	\$ (50,000)	\$ (48,386)	\$ -	
Simpson Road - SLK 0.00 to 2.80	MGR WORKS	51603.0250	R	\$ (68,000)	\$ (70,391)	\$ -	
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51605.0250	R	\$ (90,000)	\$ (48,176)	\$ (41,824)	Municipal
Langton Road - Lowood Road to Marmion Street	MGR WORKS	51606.0250	R	\$ (95,500)	\$ -	\$ (95,500)	Municipal
Woogenellup Road North - SLK 4.60 to 6.90	MGR WORKS	51628.0250	R	\$ -	\$ -	\$ (84,120)	Municipal
View Range Road - SLK 0.00 to 3.75	MGR WORKS	51629.0250	R	\$ -	\$ -	\$ (60,300)	Municipal
Oatlands Road - SLK 0.00 to 1.24	MGR WORKS	51630.0250	R	\$ -	\$ -	\$ (90,000)	Municipal
Marion Street - SLK 0.00 to 0.56	MGR WORKS	51632.0250	R	\$ -	\$ -	\$ (48,000)	Municipal
Hassell Street - Southern end	MGR WORKS	51633.0250	R	\$ -	\$ -	\$ (98,620)	Municipal
Ward Road - Entire length	MGR WORKS	51634.0250	R	\$ -	\$ -	\$ (23,500)	Municipal
The Springs Road - SLK 0.00 to 8.00	MGR WORKS	51635.0250	R	\$ -	\$ -	\$ (154,000)	Municipal
Nindiup and Ferry Roads - Entire Length	MGR WORKS	51636.0250	R	\$ -	\$ -	\$ (26,000)	Municipal
Seymour Road - SLK 3.75 to 8.75	MGR WORKS	51637.0250	R	\$ -	\$ -	\$ (76,320)	Municipal
Sidcup Road - SLK 0.00 to 3.00	MGR WORKS	51638.0250	R	\$ -	\$ -	\$ (51,230)	Municipal
				\$ (1,352,082)	\$ (1,230,058)	\$ (1,392,414)	
Total Capital Expenditure				\$ (2,306,078)	\$ (2,033,994)	\$ (3,130,195)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
Capital Income							
Contributions to Roadworks	MGR WORKS	41205.0197		\$ -	\$ -	\$ -	
Direct Road Grants - Black Spot Funding	MGR WORKS	41201.0008		\$ -	\$ -	\$ 29,480	
Direct Road Grants - Roads to Recovery Grants	MGR WORKS	41201.0204		\$ 410,462	\$ 410,462	\$ 916,018	
Direct Road Grants - Commodity Route Grants	MGR WORKS	41201.0205		\$ 95,000	\$ 90,970	\$ 214,000	
Direct Road Grants - State Road Project Grants	MGR WORKS	41201.0207		\$ 246,617	\$ 235,295	\$ 213,733	
Transfers from Reserve Funds	MGR WORKS	41202.0486		\$ -	\$ -	\$ -	
Total Capital Income				\$ 752,079	\$ 736,727	\$ 1,373,231	
TOTAL TRANSPORT CAPITAL EXPENSES				\$ (2,306,078)	\$ (2,033,994)	\$ (3,130,195)	
TOTAL TRANSPORT CAPITAL INCOME				\$ 752,079	\$ 736,727	\$ 1,373,231	
<u>PROGRAM 13 - ECONOMIC SERVICES</u>							
RURAL SERVICES							
Capital Expenditure							
Railway Station - Agricultural Building - Airconditioning and Hot Water System	BLDG SRVR	51317.0252	R	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ -	\$ (5,000)	
TOURISM & AREA PROMOTION							
Capital Expenditure							
Visitor Centre - Roof Repairs	BLDG SRVR	51301.0252	R	\$ (1,000)	\$ -	\$ (1,000)	Municipal
Visitor Centre - Remove Rust and Repaint Vertical Steel Columns & Light Fittings	BLDG SRVR	51318.0252	R	\$ (8,000)	\$ (8,171)	\$ -	
Visitor Centre - Alter 7 Security Grills Over Windows	BLDG SRVR	51319.0252	R	\$ (1,500)	\$ (1,323)	\$ -	
Railway Station - Lighting Upgrade	MGR COMM SVCS	51568.0252	U	\$ (13,191)	\$ (13,191)	\$ -	
Visitor Centre - Repaint Various Items	BLDG SRVR	51584.0252	R	\$ (4,000)	\$ -	\$ (4,000)	Municipal
Public Electronic Notice Board	DCEO	51639.0006	N	\$ -	\$ -	\$ (30,000)	Municipal
Total Capital Expenditure				\$ (27,691)	\$ (22,685)	\$ (35,000)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
BUILDING CONTROL							
Capital Expenditure							
Purchase Vehicle - Principal Bldg Surveyor	MGR WORKS	51311.0006	R	\$ -	\$ -	\$ -	Municipal
Purchase Vehicle - Building Maintenance Officer	MGR WORKS	51314.0006	R	\$ -	\$ -	\$ -	
Purchase Vehicle - Cleaner	MGR WORKS	51315.0006	R	\$ -	\$ -	\$ -	
Replacement of Master Keys	BLDG SRVR	51313.0252	R	\$ (5,000)	\$ (1,897)	\$ -	
Building Maintenance Shed - Shelving and Cupboards	BLDG SRVR	51640.0252	U	\$ -	\$ -	\$ (3,000)	
Total Capital Expenditure				\$ (5,000)	\$ (1,897)	\$ (3,000)	
Capital Income							
Trade In Vehicle - Principal Bldg Surveyor	MGR WORKS	41311.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - Building Maintenance Officer	MGR WORKS	41314.0105		\$ -	\$ -	\$ -	
Trade In Vehicle - Cleaner	MGR WORKS	41315.0105		\$ -	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ -	
CATTLE SALEYARDS							
Capital Expenditure							
Purchase Vehicle - Saleyards Manager	MGR WORKS	51323.0006	R	\$ -	\$ -	\$ -	
Additional holding pens - South western side	SALEYARDS MGR	51456.0253	N	\$ (40,000)	\$ (20,500)	\$ (19,500)	Saleyards Reserve
CCTV at Entrance	SALEYARDS MGR	51527.0253	N	\$ (8,500)	\$ -	\$ (8,500)	Saleyards Reserve
Convert Washdown Pipes to Above Ground	SALEYARDS MGR	51528.0253	U	\$ (6,000)	\$ (9,073)	\$ -	
Outloading Ramp Bugle Modification	SALEYARDS MGR	51538.0253	R	\$ (15,000)	\$ -	\$ (15,000)	Saleyards Reserve
Bitumen Repairs	SALEYARDS MGR	51585.0253	R	\$ (5,000)	\$ -	\$ (25,000)	Saleyards Reserve
Replace Weighbridge Weigh Cells	SALEYARDS MGR	51586.0253	R	\$ (30,000)	\$ -	\$ (30,000)	Saleyards Reserve
Additional Water Source	SALEYARDS MGR	51587.0253	N	\$ (15,000)	\$ -	\$ (15,000)	Saleyards Reserve
Roof over Northern Dirt Pens	SALEYARDS MGR	51641.0253	N	\$ -	\$ -	\$ (600,000)	Loan and Grant Funded
New Generator	SALEYARDS MGR	51642.0006	N	\$ -	\$ -	\$ (25,000)	Saleyards Reserve
New Irrigator	SALEYARDS MGR	51643.0006	R	\$ -	\$ -	\$ (5,000)	Saleyards Reserve
Upgrade Truckwash Controller	SALEYARDS MGR	51644.0253	R	\$ -	\$ -	\$ (4,000)	Saleyards Reserve
Total Capital Expenditure				\$ (119,500)	\$ (29,573)	\$ (747,000)	
Capital Income							
Trade In Vehicle - Saleyards Manager	MGR WORKS	41322.0105		\$ -	\$ -	\$ -	
Transfers from Reserve Funds	SALEYARDS MGR	41326.0486		\$ 128,645	\$ 29,573	\$ 147,000	
Loan - Roof Over Northern Dirt Pens	SALEYARDS MGR	41319.0468		\$ -	\$ -	\$ 400,000	
Grant - Roof Over Northern Dirt Pens	SALEYARDS MGR	41321.0401		\$ -	\$ 100,000	\$ 200,000	
Total Capital Income				\$ 128,645	\$ 129,573	\$ 747,000	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
OTHER ECONOMIC SERVICES							
Capital Expenditure							
Standpipe Controller Backflow Prevention Upgrades	DCEO	51340.0358	U	\$ (5,000)	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (5,000)	\$ -	\$ (5,000)	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES				\$ (162,191)	\$ (54,155)	\$ (795,000)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME				\$ 128,645	\$ 129,573	\$ 747,000	
<u>PROGRAM 14 - OTHER PROPERTY & SERVICES</u>							
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
Depot - Building Renewal	MGR WORKS	51561.0254	R	\$ (20,000)	\$ -	\$ (20,000)	Municipal
Decontaminate & Rehabilitate Old Depot Site - Menston Street	EHO	51422.0254	R	\$ (15,000)	\$ (12,434)	\$ -	
Road Safety Signs	MGR WORKS	51488.0006	N	\$ (1,860)	\$ -	\$ -	
Depot Garden Shed - Concrete Floor	MGR WORKS	51588.0254	U	\$ (6,500)	\$ (6,094)	\$ -	
Metrocount Classifiers	MGR WORKS	51607.0006	R	\$ (7,500)	\$ (7,500)	\$ -	
Oil Dispensing Units	MGR WORKS	51608.0006	N	\$ (8,700)	\$ -	\$ -	
Irrigation Locator / Decoder Meter	MGR WORKS	51645.0006	N	\$ -	\$ -	\$ (2,300)	Municipal
Electric Fertiliser Injection Pump	MGR WORKS	51646.0006	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (59,560)	\$ (26,028)	\$ (27,300)	

	Responsible Officer	Account Number	Renewal, New or Upgrade	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016	Source of Funds
PLANT OPERATION COSTS							
Capital Expenditure							
Heavy Plant Replacement Program	MGR WORKS	51411.0006	R	\$ (670,000)	\$ -	\$ (1,276,500)	Plant Replacement Reserve
Works Vehicles / Minor Plant Replacement Program	MGR WORKS	51412.0006	R	\$ (218,011)	\$ (232,623)	\$ (97,000)	Plant Replacement Reserve
Gantry with Chainblock and Transmission Jack	MGR WORKS	51542.0006	R	\$ (6,601)	\$ (5,102)	\$ -	
Accuweigh Scale (Grader)	MGR WORKS	51647.0006	N	\$ -	\$ -	\$ (5,000)	Municipal
F3-G Diagnostic Scan Tool	MGR WORKS	51648.0006	N	\$ -	\$ -	\$ (5,000)	Municipal
Total Capital Expenditure				\$ (894,612)	\$ (237,725)	\$ (1,383,500)	
Capital Income							
Trade In Heavy Plant	MGR WORKS	41411.0105		\$ 190,000	\$ -	\$ 273,000	
Trade In Works Vehicles / Minor Plant	MGR WORKS	41412.0105		\$ 93,405	\$ 96,364	\$ 25,000	
Transfers from Reserve Funds	DCEO	41413.0486		\$ 462,877	\$ 136,259	\$ 1,045,500	
Total Capital Income				\$ 746,282	\$ 232,623	\$ 1,343,500	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES				\$ (954,172)	\$ (263,753)	\$ (1,410,800)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME				\$ 746,282	\$ 232,623	\$ 1,343,500	
TOTAL CAPITAL EXPENSES				\$ (7,440,173)	\$ (5,802,462)	\$ (7,257,960)	
TOTAL CAPITAL INCOME				\$ 5,406,375	\$ 3,922,180	\$ 5,541,582	

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) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 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	(i) Inventories
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	Land Held for Sale
AASB 102.10	Land purchased for development and sale is valued at the lower of cost and net realisable value.
AASB 102.36(a)	Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.
	Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.
	Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.
AASB 116	(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.
FM Reg 17A	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.
FM Reg 17A(3)	The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:
	<p>(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</p> <p>(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –</p> <p style="padding-left: 40px;">(i) that are plant and equipment; and</p> <p style="padding-left: 40px;">(ii) that are –</p> <p style="padding-left: 80px;">(I) land and buildings; or</p> <p style="padding-left: 80px;">(II) infrastructure;</p> <p>and</p> <p>(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.</p>
FM Reg 17A(4)	Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.
	In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.
	Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 116

(j) Fixed Assets (Continued)

FM Reg 16(b)(i)

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.

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

Whilst they were initially recorded at cost (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.

AASB 116.15

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.

AASB 116.73(a)

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.

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.

AASB 16.Aus39.1

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.

Transitional Arrangements

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

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

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

Land Under Roads

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

AASB 1051.8

Effective as at 1 July 2008, 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.

FM Reg 16(a)(i)

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

FM Reg 4 (2)

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

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

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

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

(I) Financial Instruments

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).

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.

AASB 139.14

AASB 139.38

AASB 7.B5(c)

AASB 139.43

AASB 139.46

Classification and Subsequent Measurement

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

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.

AASB 139.9

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (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.

AASB 139.AG8

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.

AASB 139.9

AASB 7.B5(a)

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

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

AASB 139.9

(ii) *Loans and receivables*

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

AASB 101.66 & 69

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

AASB 139.9

(iii) *Held-to-maturity investments*

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.

AASB 101.66

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.

AASB 101.117

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

AASB 7.21

(l) Financial Instruments

Classification and Subsequent Measurement (Continued)

AASB 139.9

AASB 7.B5(b)

(iv) *Available-for-sale financial assets*

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

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)

(v) *Financial liabilities*

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.

AASB 101.117	1. SIGNIFICANT ACCOUNTING POLICIES (Continued)	
AASB 101.17(c)	(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.
AASB 119	(o) Employee Benefits	
AASB 119.8 AASB 119.11	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.
AASB 107.70 AASB 101.78		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.
AASB 119.8 AASB 119.155 AASB 119.156	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.
		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.
AASB 123 AASB 123.8 AASB 123.Aus8.1	(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.
AASB 137.14	(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.
AASB 137.36		Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.
AASB 101.66 to AASB 101.69 cycle. current	(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.
AASB 101.38	(s) Comparative Figures	Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.
AASB 101.117(b)	(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.

(a) Net Result

The Net Result includes:

i) Charging as Expenses

Auditors Remuneration

Audit Services	\$ (12,000)	\$ (6,384)	\$ (10,000)
Other Services	\$ (17,500)	\$ (22,691)	\$ (18,000)

Depreciation and Amortisation

By Program

Governance	\$ (141,531)	\$ (167,416)	\$ (174,052)
Law, Order and Public Safety	\$ (237,269)	\$ (436,967)	\$ (454,446)
Health	\$ (41,326)	\$ (60,448)	\$ (62,866)
Education and Welfare	\$ (17,597)	\$ (30,554)	\$ (31,751)
Community Amenities	\$ (63,439)	\$ (64,225)	\$ (66,297)
Recreation and Culture	\$ (236,333)	\$ (953,025)	\$ (988,637)
Transport	\$ (2,817,095)	\$ (2,300,385)	\$ (2,101,778)
Economic Services	\$ (154,874)	\$ (531,657)	\$ (543,349)
Other Property and Services	\$ (520,186)	\$ (622,438)	\$ (635,269)
	\$ (4,229,651)	\$ (5,167,115)	\$ (5,058,446)

By Class

Land and Buildings	\$ (374,405)	\$ (1,236,242)	\$ (1,275,956)
Plant and Equipment	\$ (794,341)	\$ (988,218)	\$ (1,016,506)
Furniture and Equipment	\$ (153,293)	\$ (360,655)	\$ (374,341)
Roads	\$ (2,782,028)	\$ (2,265,552)	\$ (2,065,552)
Footpaths	\$ (19,095)	\$ (18,794)	\$ (19,546)
Drainage	\$ (15,972)	\$ (16,039)	\$ (16,681)
Reserves	\$ (3,765)	\$ (281,615)	\$ (289,864)
Recreation Centre and HACC (Amortisation)	\$ (86,752)	\$ -	\$ -
	\$ (4,229,651)	\$ (5,167,115)	\$ (5,058,446)

Borrowing Costs (Interest)

Debentures (<i>refer note 5a</i>)	\$ (335,662)	\$ (156,061)	\$ (335,662)
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Rental Charges

Operating Leases	\$ (12,000)	\$ (11,327)	\$ (12,000)
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ii) Crediting as Revenue:

Interest Earnings

Investments			
- Reserve Funds	\$ 35,000	\$ 41,161	\$ 35,000
- Other Funds	\$ 70,000	\$ 66,596	\$ 75,000
Other Interest Revenue (<i>refer note 9</i>)	\$ 55,000	\$ 61,167	\$ 60,000
	\$ 160,000	\$ 168,924	\$ 170,000

(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 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
<u>BY PROGRAM</u>			
Governance			
Land and Buildings	\$ (152,777)	\$ (40,250)	\$ (268,223)
Plant and Equipment	\$ (63,600)	\$ -	\$ (63,600)
Furniture and Equipment	\$ (41,105)	\$ (27,426)	\$ (13,679)
Law, Order and Public Safety			
Land and Buildings	\$ (39,000)	\$ (5,860)	\$ (6,232)
Plant and Equipment	\$ (412,100)	\$ (600,758)	\$ (325,000)
Furniture and Equipment	\$ -	\$ -	\$ -
Health			
Land and Buildings	\$ (5,000)	\$ (1,335)	\$ (5,000)
Plant and Equipment	\$ (40,000)	\$ (38,649)	\$ -
Furniture and Equipment	\$ -	\$ -	\$ -
Education and Welfare			
Land and Buildings	\$ -	\$ -	\$ (5,000)
Community Amenities			
Land and Buildings	\$ (30,545)	\$ (18,435)	\$ (12,000)
Plant and Equipment	\$ (59,500)	\$ (50,353)	\$ -
Furniture and Equipment	\$ (40,000)	\$ (50,709)	\$ -
Recreation and Culture			
Land and Buildings	\$ (179,431)	\$ (96,933)	\$ (384,529)
Plant and Equipment	\$ -	\$ -	\$ -
Furniture and Equipment	\$ (29,500)	\$ (28,259)	\$ (10,000)
Infrastructure - Parks and Ovals	\$ (2,556,714)	\$ (2,491,593)	\$ (776,222)
Transport			
Infrastructure - Roads	\$ (2,306,077)	\$ (2,033,994)	\$ (3,130,195)
Economic Services			
Land and Buildings	\$ (143,191)	\$ (43,185)	\$ (748,500)
Plant and Equipment	\$ -	\$ -	\$ -
Furniture and Equipment	\$ (63,500)	\$ (10,970)	\$ (16,500)
Other Property and Services			
Land and Buildings	\$ (41,500)	\$ (26,028)	\$ (27,300)
Plant and Equipment	\$ (895,267)	\$ (237,725)	\$ (1,378,500)
Furniture and Equipment	\$ (8,460)	\$ -	\$ (5,000)
	\$ (7,107,268)	\$ (5,802,462)	\$ (7,175,480)
<u>BY CLASS</u>			
Land and Buildings	\$ (591,444)	\$ (232,026)	\$ (1,456,784)
Plant and Equipment	\$ (1,470,467)	\$ (927,485)	\$ (1,767,100)
Furniture and Equipment	\$ (182,565)	\$ (117,364)	\$ (45,179)
Infrastructure - Roads	\$ (2,306,077)	\$ (2,033,994)	\$ (3,130,195)
Infrastructure - Parks and Ovals	\$ (2,556,714)	\$ (2,491,593)	\$ (776,222)
	\$ (7,107,268)	\$ (5,802,462)	\$ (7,175,480)

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 2015/2016

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

<u>By Program</u>	Plant No.	Reg No.	Net Book Value 2015/2016 BUDGET	Sale Proceeds 2015/2016 BUDGET	Profit (Loss) 2015/2016 BUDGET
Governance					
VW Passat 125TDI - CEO	1092	PL 2	\$ 29,984	\$ 26,500	\$ (3,484)
Public Works Overheads					
Ford PX Ranger - Principal Works Supervisor	1114	PL11995	\$ 38,467	\$ 25,000	\$ (13,467)
Plant Operating					
Bomag Roller	4502	PL016	\$ 20,211	\$ 35,000	\$ 14,790
Hino Truck	2506	PL04	\$ 59,239	\$ 40,000	\$ (19,239)
CAT 12H Grader	1502	PL0	\$ 83,700	\$ 100,000	\$ 16,301
Isuzu 6x4 Truck	2536	PL06	\$ 87,974	\$ 15,000	\$ (72,974)
Kenworth DAF Truck	2535	PL07	\$ 62,880	\$ 45,000	\$ (17,880)
JCB Backhoe	2014	PL003	\$ 19,651	\$ 38,000	\$ 18,349
Isuzu Truck (Small)	2533	PL013	\$ 17,143	\$ -	\$ (17,143)
Fuel Trailer	16004	PL5602	\$ 324	\$ -	\$ (324)
TOTAL			\$ 419,571	\$ 324,500	\$ (95,071)
By Class					
Furniture and Fittings			\$ -	\$ -	\$ -
Plant and Equipment			\$ 419,571	\$ 324,500	\$ (95,071)
Land and Buildings			\$ -	\$ -	\$ -
TOTAL			\$ 419,571	\$ 324,500	\$ (95,071)
Summary					
Profit on Asset Disposals					\$ 49,439
Loss on Asset Disposals					\$ (144,510)
					\$ (95,071)

5. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2015/2016 Budget	2014/2015 Actual	2015/2016 Budget	2014/2015 Actual	2015/2016 Budget	2014/2015 Actual
Governance										
New Administration Centre (90)	5.82%	23/06/2025	\$ 1,726,960		\$ 131,609	\$ 124,271	\$ 1,595,351	\$ 1,726,960	\$ 110,425	\$ 105,529
Health										
Plantagenet Village Homes (Self Supporting) (93)	3.83%	3/07/2022	\$ 939,696		\$ 110,950	\$ 106,977	\$ 828,746	\$ 939,696	\$ 39,709	\$ 32,299
Recreation and Culture										
Mount Barker Golf Club (Self Supporting) (91)	6.45%	16/06/2018	\$ 70,230		\$ 21,762	\$ 20,264	\$ 48,468	\$ 70,230	\$ 5,207	\$ 6,064
Sounness Park Recreation Development (94)	4.14%	14/03/2023	\$ 306,810		\$ 33,444	\$ 32,196	\$ 273,366	\$ 306,810	\$ 13,410	\$ 12,169
Economic Services										
Saleyards Roof (95)			\$ -	\$ 400,000	\$ 34,128	\$ -	\$ 365,872	\$ -	\$ 16,249	\$ -
			\$ 3,043,697	\$ 400,000	\$ 331,893	\$ 283,708	\$ 3,111,804	\$ 3,043,697	\$ 185,000	\$ 156,061

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 intends to take out a new debenture in 2015/2016 towards the construction of a new roof at the Mount Barker Regional Saleyards.

(c) Unspent Debentures

The Council had no unspent debentures as at 30 June 2015 nor is it expected to have unspent debenture funds as at 30 June 2016.

(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 2014/2015.

	Amended Budget 30 June 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
Employee Entitlements Reserve			
Opening Balance 1 July	\$ 25,779	\$ 25,779	\$ 46,444
Transfers from Municipal Account	\$ 25,000	\$ 25,000	\$ 25,000
Interest Earned	\$ 876	\$ 1,027	\$ 970
Transfers to Municipal Account	\$ -	\$ (5,362)	\$ -
Closing Balance 30 June	\$ 51,655	\$ 46,444	\$ 72,414
Plant Replacement Reserve			
Opening Balance 1 July	\$ 620,524	\$ 639,862	\$ 592,079
Transfers from Municipal Account	\$ 15,000	\$ 73,623	\$ 600,000
Interest Earned	\$ 11,546	\$ 14,853	\$ 15,398
Transfers to Municipal Account	\$ (536,500)	\$ (136,259)	\$ (1,045,500)
Closing Balance 30 June	\$ 110,570	\$ 592,079	\$ 161,976
Drainage and Water Management Reserve			
Opening Balance 1 July	\$ 20,859	\$ 66,596	\$ 67,993
Transfers from Municipal Account	\$ -	\$ -	\$ 10,000
Interest Earned	\$ 380	\$ 1,397	\$ 1,135
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 21,239	\$ 67,993	\$ 79,128
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	\$ 166,982	\$ 166,981	\$ 130,484
Transfers from Municipal Account	\$ -	\$ -	\$ 20,000
Interest Earned	\$ 3,041	\$ 3,503	\$ 2,186
Transfers to Municipal Account	\$ (40,000)	\$ (40,000)	\$ -
Closing Balance 30 June	\$ 130,023	\$ 130,484	\$ 152,670
Computer Software/Hardware Upgrade Reserve			
Opening Balance 1 July	\$ 39,882	\$ 39,882	\$ 40,719
Transfers from Municipal Account	\$ 10,000	\$ -	\$ 10,000
Interest Earned	\$ 889	\$ 837	\$ 723
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 50,771	\$ 40,719	\$ 51,441
Mount Barker Regional Saleyards Capital Improvements Reserve			
Opening Balance 1 July	\$ 85,729	\$ 76,637	\$ 132,489
Transfers from Municipal Account	\$ 90,998	\$ 82,220	\$ 97,391
Interest Earned	\$ 3,040	\$ 3,205	\$ 3,049
Transfers to Municipal Account	\$ (158,500)	\$ (29,573)	\$ (147,000)
Closing Balance 30 June	\$ 21,267	\$ 132,489	\$ 85,929
Mount Barker Regional Saleyards Operating Loss Reserve			
Opening Balance 1 July	\$ -	\$ -	\$ 50,972
Transfers from Municipal Account	\$ 50,000	\$ 50,000	\$ 64,927
Interest Earned	\$ 812	\$ 972	\$ 1,468
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 50,812	\$ 50,972	\$ 117,367
Shire Development & Building Improvements Reserve			
Opening Balance 1 July	\$ 95,345	\$ 95,345	\$ 205,327
Transfers from Municipal Account	\$ 475,000	\$ 451,115	\$ 184,830
Interest Earned	\$ 9,455	\$ 10,767	\$ 5,090
Transfers to Municipal Account	\$ (351,900)	\$ (351,900)	\$ (195,886)
Closing Balance 30 June	\$ 227,900	\$ 205,327	\$ 199,361

	Amended Budget 30 June 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
Outstanding Land Resumptions Reserve			
Opening Balance 1 July	\$ 29,308	\$ 29,308	\$ 29,923
Transfers from Municipal Account	\$ 10,000	\$ -	\$ 5,000
Interest Earned	\$ 696	\$ 615	\$ 506
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 40,004	\$ 29,923	\$ 35,429
Natural Disaster Reserve			
Opening Balance 1 July	\$ 136,765	\$ 136,765	\$ 139,634
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 2,491	\$ 2,869	\$ 2,109
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 139,256	\$ 139,634	\$ 141,743
Plantagenet Medical Centre Reserve			
Opening Balance 1 July	\$ 10,017	\$ 14,517	\$ 57,638
Transfers from Municipal Account	\$ 42,000	\$ 42,000	\$ 67,500
Interest Earned	\$ 865	\$ 1,121	\$ 1,597
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 52,882	\$ 57,638	\$ 126,735
Spring Road Roadworks Reserve			
Opening Balance 1 July	\$ 49,864	\$ 49,864	\$ 50,910
Transfers from Municipal Account	\$ -	\$ -	\$ -
Interest Earned	\$ 908	\$ 1,046	\$ 769
Transfers to Municipal Account	\$ -	\$ -	\$ -
Closing Balance 30 June	\$ 50,772	\$ 50,910	\$ 51,679
TOTAL RESERVES			
Opening Balance 1 July	\$ 1,281,054	\$ 1,341,536	\$ 1,544,610
Transfers from Municipal Account	\$ 717,998	\$ 723,958	\$ 1,084,648
Interest Earned	\$ 35,000	\$ 42,210	\$ 35,000
Transfers to Municipal Account	\$ (1,086,900)	\$ (563,094)	\$ (1,388,386)
Closing Balance 30 June	\$ 947,152	\$ 1,544,610	\$ 1,275,872

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

Reserve Description	Opening Balance 1 July 2015	Interest Earned	Transfer from Reserve	Transfer to Reserve	Closing Balance 30 June 2016
Employee Reserve	\$ 46,444	\$ 970	\$ -	\$ 25,000	\$ 72,414
Plant Replacement Reserve	\$ 592,079	\$ 15,398	\$ (1,045,500)	\$ 600,000	\$ 161,976
Drainage and Water Management Reserve	\$ 67,993	\$ 1,135	\$ -	\$ 10,000	\$ 79,128
Land Rehabilitation Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Management Reserve	\$ 130,484	\$ 2,186	\$ -	\$ 20,000	\$ 152,670
Computer Software/Hardware Upgrade Reserve	\$ 40,719	\$ 723	\$ -	\$ 10,000	\$ 51,441
Mount Barker Regional Saleyards Capital Improvements Reserve	\$ 132,489	\$ 3,049	\$ (147,000)	\$ 97,391	\$ 85,929
Mount Barker Regional Saleyards Operating Loss Reserve	\$ 50,972	\$ 1,468	\$ -	\$ 64,927	\$ 117,367
Shire Development and Building Improvements Reserve	\$ 205,327	\$ 5,090	\$ (195,886)	\$ 184,830	\$ 199,361
Outstanding Land Resumptions Reserve	\$ 29,923	\$ 506	\$ -	\$ 5,000	\$ 35,429
Natural Disaster Reserve	\$ 139,634	\$ 2,109	\$ -	\$ -	\$ 141,743
Plantagenet Medical Centre Reserve	\$ 57,638	\$ 1,597	\$ -	\$ 67,500	\$ 126,735
Spring Road Roadworks Reserve	\$ 50,910	\$ 769	\$ -	\$ -	\$ 51,679
Totals	\$ 1,544,610	\$ 35,000	\$ (1,388,386)	\$ 1,084,648	\$ 1,275,872

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 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 2015 and 31 August 2015 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 2015/2016

		Actual (est.) 30 June 2015	Budget 30 June 2016
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15a	\$ 1,850,318	\$ 371,506
Cash - Restricted Reserves	15a	\$ 1,544,610	\$ 1,275,872
Cash - Restricted Municipal		\$ 159,140	\$ -
Receivables		\$ 507,681	\$ 84,911
Inventories		\$ 65,560	\$ 65,258
		\$ 4,127,309	\$ 1,797,547
LESS: CURRENT LIABILITIES			
Payables and Provisions		\$ (1,240,956)	\$ (521,675)
NET CURRENT ASSET POSITION		\$ 2,886,353	\$ 1,275,872
Less: Cash - Restricted Reserves	15a	\$ (1,544,610)	\$ (1,275,872)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		\$ 1,341,743	\$ -

The estimated surplus/(deficiency) c/fwd in the 30 June 2015 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 30 June 2016 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

Note 7a. RESTRICTED FUNDS

Adopted Budget 2015/2016

	Actual B/Fwd 1 July 2015	Est Actual 30 June 2016
Unspent Grants		
Department of Local Government - Cat Sterilisation Program	\$ 7,543	\$ -
GSDC - Boutique Abattoir Study	\$ 12,204	\$ -
GSDC - Saleyards Roof	\$ 100,000	\$ -
WA Police - CCTV Upgrade	\$ 24,478	\$ -
Department of Water - Storm Water Harvesting - Frost Park	\$ 14,915	\$ -
Total Restricted Funds	\$ 159,140	\$ -

These funds are referred to as restricted, but are not subject to an external requirement to restrict them.
All of the 30 June 2015 funds are therefore included in the 2015/2016 surplus/deficit carried forward.

Note 8. RATING INFORMATION

Adopted Budget 2015/2016

	Cents in the \$	Rateable Value	No. of Assess.	Est. Actual 30 June 2015	Budget 2015/2016
General Rates					
Rural	0.78229 \$	507,110,000	1349	\$ 3,841,135	\$ 3,967,064
Rural Townsite	10.74540 \$	1,771,172	186	\$ 180,668	\$ 190,320
Mount Barker Townsite	10.74540 \$	9,916,958	816	\$ 1,034,750	\$ 1,065,617
Strata Title	10.74540 \$	87,516	8	\$ 6,858	\$ 9,404
Rural GRV	10.74540 \$	1,308,500	48	\$ 136,635	\$ 140,604
		\$ 520,194,146	2,407	\$ 5,200,047	\$ 5,373,008
Minimum Payment					
Rural	\$ 835.00	\$ 27,944,800	321	\$ 262,440	\$ 268,035
Rural Townsites	\$ 835.00	\$ 786,668	346	\$ 283,500	\$ 288,910
Mount Barker Townsite	\$ 835.00	\$ 1,020,916	217	\$ 173,340	\$ 181,195
Strata Title	\$ 835.00	\$ 166,200	84	\$ 69,660	\$ 70,140
Rural GRV	\$ 835.00	\$ 138,585	26	\$ 21,870	\$ 21,710
Mining	\$ 835.00	\$ 234,683	15	\$ 12,960	\$ 12,525
		\$ 30,291,852	1009	\$ 823,770	\$ 842,515
		\$ 550,485,998	3,416	\$ 6,023,817	\$ 6,215,523
Rate Exemptions		\$ 21,060	290	\$ -	\$ -
Non Rateable Properties		\$ 977,250	686	\$ -	\$ -
		\$ 551,484,308	4,392	\$ 6,023,817	\$ 6,215,523
Interim Rates					
GRV				\$ 7,096	\$ -
UV				\$ 3,574	\$ -
				\$ 10,670	\$ -
Total General Rate Revenue				\$ 6,034,487	\$ 6,215,523
Other					
Instalments Admin Fees				\$ 13,827	\$ 18,000
Instalment Interest Charges				\$ 19,717	\$ 20,000
Penalty Interest				\$ 41,450	\$ 35,000
Specified Area Rates				\$ -	\$ -
				\$ 74,994	\$ 73,000
Total Rates and Charges Revenue				\$ 6,109,481	\$ 6,288,523
Rubbish Collection Charges					
Receptacle Charge - Waste Avoidance and Resource Recovery Act 2007					
	\$ 190.00	1st Bin	1268	\$ 281,755	\$ 240,920
	\$ 190.00	Subsequent bins	265		\$ 50,350
					\$ 291,270

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 2015/16 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 2015/2016 will be as follows:

TWO INSTALMENT OPTION

Original Rates Notice Issued	20 July 2015
First Instalment Due	24 August 2015
Second Instalment Due	6 January 2016

FOUR INSTALMENT OPTION

Original Rates Notice Issued	20 July 2015
First Instalment Due	24 August 2015
Second Instalment Due	26 October 2015
Third Instalment Due	6 January 2016
Fourth Instalment Due	8 March 2016

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 \$15,000 will be raised via this charge in the 2015/2016 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 2015/2016. 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 2015/2016 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 is a two night weekend stay for two people including full buffet breakfast each morning, at the Perth Ambassador Hotel in a new, refurbished premium deluxe room.
- Third 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 2015/2016 financial will be 11% and it is estimated that \$40,000 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

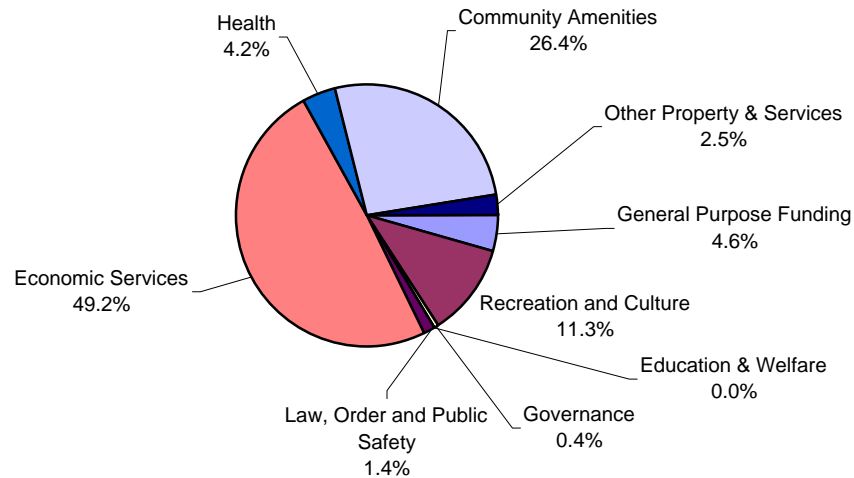
Payment can be made at Council Offices during normal working hours (9.00am to 4.15pm) Monday to Friday, by mailing a cheque or money order to the Council or by BPAY. Payments via credit card are limited to a maximum of \$10,000 per assessment. Payment can also be made over the internet by BPoint (www.plantagenet.wa.gov.au)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

Note 10. FEES AND CHARGES REVENUE

Adopted Budget 2015/2016

	Budget 30 June 2015	Est. Actual 30 June 2015	Budget 30 June 2016
General Purpose Funding	\$ 54,550	\$ 91,342	\$ 80,350
Governance	\$ 7,278	\$ 3,651	\$ 7,278
Law, Order and Public Safety	\$ 22,000	\$ 27,739	\$ 25,000
Health	\$ 70,450	\$ 76,428	\$ 74,000
Education and Welfare	\$ 330	\$ -	\$ -
Community Amenities	\$ 424,680	\$ 527,350	\$ 464,570
Recreation and Culture	\$ 235,155	\$ 201,856	\$ 198,655
Economic Services	\$ 764,300	\$ 857,030	\$ 864,800
Other Property and Services	\$ 412,260	\$ 17,665	\$ 44,260
	\$ 1,991,003	\$ 1,803,061	\$ 1,758,913

Breakup of Fees and Charges Revenue 2015/2016



Each Elected Member is entitled to claim the following fees, expenses and allowances in accordance with Section 5.98, 5.99 & 5.99A of the Local Government Act (LGA) 199 and the WA Salaries and Allowances Tribunal determination of June 2014.

SITTING FEES

Paid for attendance at Council and Committee meetings

Annual Attendance Fee - Section 5.99 LGA

Annual Attendance Fee - Section 5.99 LGA

Shire President \$ 14,800

Councillor \$ 7,900

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 \$ 6,500

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 \$ 1,625

I.C.T. ALLOWANCE

Provision of allowance for I.T. and communications equipment associated with access to electronic documentation.

Also, reimbursement of service & equipment charges for the provision of a telephone and facsimile at each

Councillor's residence - Section 5.99A LGA 1995 \$ 2,000

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 2015	Est. Actual 30 June 2015	Budget 30 June 2016
Sitting Fees - Council Meetings	\$ (76,220)	\$ (76,220)	\$ (78,000)
President's Allowance	\$ (6,283)	\$ (6,283)	\$ (6,500)
Deputy President's Allowance	\$ (1,571)	\$ (1,571)	\$ (1,625)
Information & Communication Technology Allowance	\$ (13,500)	\$ (11,208)	\$ (18,000)
Travelling Expenses	\$ (4,000)	\$ (804)	\$ (4,000)
TOTAL	\$ (101,574)	\$ (96,086)	\$ (108,125)

(a) Reconciliation of Cash

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

	Note	Budget 30 June 2015	Actual (est.) 30 June 2015	Budget 30 June 2016
Cash - Unrestricted		\$ 371,506	\$ 1,850,318	\$ 371,506
Cash - Restricted Reserves	6	\$ 947,152	\$ 1,544,610	\$ 1,275,872
Cash - Restricted Other	7a	\$ -	\$ 159,140	\$ -
		<u>\$ 1,318,658</u>	<u>\$ 3,554,068</u>	<u>\$ 1,647,378</u>

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

Employee Reserve	\$	51,655	\$	46,444	\$	72,414
Plant Replacement Reserve	\$	110,570	\$	592,079	\$	161,976
Town Drainage Reserve	\$	21,239	\$	67,993	\$	79,128
Land Rehabilitation Reserve	\$	-	\$	-	\$	-
New Waste Disposal Site Reserve	\$	130,023	\$	130,484	\$	152,670
Computer Software/Hardware Upgrade Reserve	\$	50,771	\$	40,719	\$	51,441
Mount Barker Regional Saleyards Capital Improvements Reserve	\$	21,267	\$	132,489	\$	85,929
Mount Barker Regional Saleyards Operating Loss Reserve	\$	50,812	\$	50,972	\$	117,367
Shire Development and Building Improvements Reserve	\$	227,900	\$	205,327	\$	199,361
Outstanding Land Resumptions Reserve	\$	40,004	\$	29,923	\$	35,429
Natural Disaster Reserve	\$	139,256	\$	139,634	\$	141,743
Plantagenet Medical Centre Reserve	\$	52,882	\$	57,638	\$	126,735
Spring Road Roadworks Reserve	\$	50,772	\$	50,910	\$	51,679
Unspent Grants	\$	-	\$	159,140	\$	-

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

Net Result	\$	1,583,927	\$	1,873,788	\$	(183,837)
Depreciation	\$	4,142,899	\$	5,167,115	\$	5,058,446
Amortisation	\$	86,752	\$	-	\$	-
(Profit) / Loss on Sale of Assets	\$	124,566	\$	(40,730)	\$	95,071
(Increase)/Decrease in Receivables	\$	(23,405)	\$	113,294	\$	(105,600)
(Increase)/Decrease in Inventories	\$	3,610	\$	(22,393)	\$	3,610
Increase/(Decrease) in Payables	\$	401,474	\$	309,099	\$	(124,219)
Increase/(Decrease) in Employee Provisions	\$	-	\$	-	\$	-
Grants/Contributions for the Development of Assets	\$	(3,513,820)	\$	(3,064,256)	\$	(3,225,984)
Non Current Assets Recognised due to change in legislative requirements	\$	-	\$	-	\$	-
Net Cash from Operating Activities	<u>\$</u>	<u>2,806,002</u>	<u>\$</u>	<u>4,335,917</u>	<u>\$</u>	<u>1,517,486</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	\$	20,000	\$	20,000	\$	20,000
Credit Card Balance at Balance Date	\$	-	\$	-	\$	-
Total Amount of Credit Unused	<u>\$</u>	<u>520,000</u>	<u>\$</u>	<u>520,000</u>	<u>\$</u>	<u>520,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>\$</u>	<u>3,043,697</u>	<u>\$</u>	<u>3,043,697</u>	<u>\$</u>	<u>3,111,804</u>
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Note 13. TRUST FUNDS

Adopted Budget 2015/2016

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 2015	Budget 30 June 2016
Feral Pig Eradication Committee	\$ 146,088	\$ 107,616
Contribution - Public Open Space	\$ 167,992	\$ 97,992
Contribution - Roadworks	\$ 8,631	\$ 8,631
Bonds - Planning Advertising	\$ 7,045	\$ 1,000
Bonds - Relocatable Dwelling	\$ 42,500	\$ 22,500
Bonds - Extractive Industries	\$ 10,000	\$ 8,000
Bonds - Road Construction Guarantee	\$ 83,342	\$ 9,448
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	\$ 4,854	\$ 4,854
Bonds - Councillor Nomination	\$ -	\$ -
Total	\$ 493,203	\$ 282,792

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 2015/2016.

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 2015	Est. Actual 30 June 2015	Budget 30 June 2016
Operating Expenditure			
Employee Costs - Conferences & Training	\$ (4,000)	\$ (1,074)	\$ (4,000)
Employee Costs - Salaries & Wages	\$ (227,722)	\$ (231,647)	\$ (236,280)
Employee Costs - Superannuation	\$ (23,103)	\$ (22,956)	\$ (23,415)
Employee Costs - Travel & Accommodation	\$ (1,500)	\$ (957)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	\$ (2,000)	\$ (1,506)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	\$ (500)	\$ (421)	\$ (500)
Employee Costs - Workers Compensation Insurance	\$ (5,000)	\$ (4,945)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	\$ (10,000)	\$ (9,026)	\$ (10,000)
Office Expenses - Other Operating Costs	\$ (1,500)	\$ (2,656)	\$ (2,000)
Office Expenses - Telephone	\$ (4,000)	\$ (5,315)	\$ (5,500)
Other Expenses - Environmental Services	\$ (15,000)	\$ (3,310)	\$ (10,000)
Other Expenses - Feed Purchases	\$ (5,000)	\$ (3,440)	\$ (5,000)
Other Expenses - Insurances	\$ (35,000)	\$ (32,687)	\$ (35,000)
Other Expenses - Licence Fees	\$ (4,000)	\$ (2,334)	\$ (3,000)
Other Expenses - NSQA Expenses	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	\$ (15,000)	\$ (16,435)	\$ (22,000)
Other Expenses - Promotional Material & Public Relations	\$ (18,000)	\$ (13,173)	\$ (15,000)
Other Expenses - Tools & Sundry	\$ (1,050)	\$ -	\$ (1,000)
Other Expenses - Water Monitoring	\$ (10,000)	\$ (9,729)	\$ (10,000)
Other Expenses - Sludge Removal	\$ (35,000)	\$ (25,650)	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	\$ (10,000)	\$ (3,854)	\$ (6,000)
Building & Grounds - Facility Maintenance	\$ (65,000)	\$ (55,253)	\$ (25,000)
Building & Grounds - Facility Operating	\$ (30,000)	\$ (31,446)	\$ (72,000)
Non Cash Expenses - Depreciation - Furniture & Fittings	\$ (14,487)	\$ (26,729)	\$ (27,264)
Non Cash Expenses - Depreciation - Land & Buildings	\$ (93,890)	\$ (417,781)	\$ (426,137)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	\$ (21,230)	\$ (17,906)	\$ (18,264)
Non Cash Expenses - Loss on Sale of Assets	\$ -	\$ -	\$ -
Admin Services Allocation	\$ (71,271)	\$ (70,204)	\$ (74,633)
Total Operating Expenditure	\$ (723,253)	\$ (1,010,434)	\$ (1,040,492)
Operating Income			
Contributions - Agent Contributions	\$ 67,000	\$ 66,641	\$ 67,000
Other Income - Avdata Income	\$ 17,600	\$ 19,082	\$ 18,000
Other Income - Entry Fees	\$ 12,800	\$ 12,000	\$ 12,800
Other Income - Hay Feeding	\$ 10,000	\$ 7,122	\$ 8,000
Other Income - NLIS Tagging	\$ 9,500	\$ 13,051	\$ 12,000
Other Income - Other Operating Income	\$ 10,000	\$ 8,138	\$ 8,500
Other Income - Sale of Manure	\$ 7,500	\$ 9,839	\$ 8,000
Other Income - Saleyard Weigh & Pen Fees	\$ 551,131	\$ 559,362	\$ 560,000
Other Income - Shippers/Private Weigh	\$ 12,000	\$ 10,315	\$ 12,000
Other Income - Stock Removal	\$ 4,000	\$ 4,786	\$ 4,000
Non Cash Revenue - Profit on Sale of Assets	\$ -	\$ -	\$ -
Total Operating Income	\$ 701,531	\$ 710,336	\$ 710,300
Net Operating Profit / (loss)	\$ (21,722)	\$ (300,098)	\$ (330,192)
Net Operating Profit / (loss) - Excluding Non Cash Items	\$ 107,885	\$ 162,318	\$ 141,472

Ledger Account	Assistance to	Details	Budget 30 June 2015	Budget 30 June 2016
General Purpose Funding				
20009.0255	Plantagenet Players Inc.	Property Rates (Excl rubbish and ESL)	\$ 850	\$ 1,000
			\$ 850	\$ 1,000
Education & Welfare				
<u>Other Education</u>				
20134.0255	Kendenup Playgroup	Outdoor playground & art supplies	\$ 500	\$ -
20134.0255	Mount Barker Community College	Assistance with road closure costs (In kind)	\$ 800	\$ 220
20134.0255	Mount Barker Community College	Free hall hire for school events and use of roller/aerator	\$ 2,000	\$ -
20134.0255	YMCA Perth	Contribution towards Smart Start	\$ 3,900	\$ 3,900
20134.0255	Mount Barker Playgroup	Support of gardening project	\$ 250	\$ -
			\$ 7,450	\$ 4,120
<u>Aged & Disabled Other</u>				
20150.0255	Plantagenet Village Homes	Redman Court security Upgrade	\$ 3,000	\$ 3,533
20150.0255	RSL Mount Barker	Contribution towards operations	\$ 580	\$ -
20150.0255	Lions Club	Contribution towards doorway in dementia unit	\$ 1,000	\$ -
			\$ 4,580	\$ 3,533
<u>Other Welfare</u>				
20813.0255	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 4,000	\$ 4,400
20813.0255	Red Cross	Waste Removal	\$ 740	\$ 1,000
20813.0255	Plantagenet Mens Shed	Kitchen Cabinets	\$ -	\$ 450
			\$ 4,740	\$ 5,850
Recreation & Culture				
<u>Sporting Clubs</u>				
20208.0255	Mount Barker Swimming Club	Donation of Family Pool Season Ticket	\$ 200	\$ 220
51543.0252	Mount Barker Speedway Club	Plant and equipment - track presentation	\$ 5,000	\$ 1,500
20208.0255	Kendenup Country Club	Tee Upgrades	\$ 500	\$ 3,000
20208.0255	Mount Barker Hockey Club	Junior sports equipment (\$400) and Lower Great Southern Carnival (\$4,000)	\$ -	\$ 4,400
20208.0255	Mount Barker Junior Football Club	Sports equipment	\$ -	\$ 400
20208.0255	Mount Barker Soccer Club	Equipment and game balls	\$ 500	\$ 400
			\$ 5,700	\$ 9,920
<u>Other Culture</u>				
20221.0255	Plantagenet Historical Society	Contribution to Operations	\$ 12,000	\$ 12,000
20221.0255	Plantagenet Arts Council	\$1,000 Art Prize & \$1440 Plantagenet District Hall hire	\$ 2,440	\$ 2,440
20221.0255	Rotary Club of Mount Barker	Contribution to Australia Day Breakfast (\$700) and Hall Hire (\$600)	\$ 1,300	\$ 1,300
20221.0255	Mt Barker Wildflower Photo Cttee	District Hall hire costs - 12 days	\$ 960	\$ 960
20221.0255	Forest Hill-Denbarker Community Hall	Public liability and building insurance	\$ 858	\$ 1,000
20221.0255	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ 900	\$ 900
20221.0255	Mount Barker Community Fair	Hall hire and in-kind work	\$ -	\$ 1,000
20221.0255	Speedsters Club	Contribution to Hall Hire	\$ 1,500	\$ 1,300
20221.0255	RSL Mount Barker	We Remember Them Walk (\$5,000 C/fwd plus \$5,500)	\$ 5,000	\$ 10,500
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	\$ -
			\$ 31,078	\$ 31,400
Economic Services				
<u>Rural Services</u>				
21305.0255	Feral Pig Committee	Contribution to operations	\$ 2,500	\$ 5,000
			\$ 2,500	\$ 5,000
<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 \$3,500 and in-kind works \$1,500	\$ 6,500	\$ 5,000
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	\$ 3,000
21311.0370	Porongurup Promotions Ass'n	Porongurup Wine Festival	\$ 2,700	\$ 2,000
21311.0370	Friends of the Porongurup Range	Contribution towards purchase for sculpture park	\$ -	\$ 2,000
			\$ 28,700	\$ 17,000
GRAND TOTAL			\$ 84,748	\$ 77,823

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 2016
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 Turf Club	Water usage @ 0.65c per KI	\$ 1,100
			\$ 1,100
GRAND TOTAL			\$ 15,680

Note 17. PLANT REPLACEMENT PROGRAM

	Item	Reg No.	Price	Trade	Net
PASSENGER VEHICLES					
Governance					
Chief Executive Officer	1092	PL 2	\$ (63,600)	\$ 26,500	\$ (37,100)
Public Works Overheads					
Principal Works Supervisor	1114	PL11995	\$ (55,000)	\$ 25,000	\$ (30,000)
HEAVY PLANT					
Bomag Roller	4502	PL016	\$ (155,000)	\$ 35,000	\$ (120,000)
Hino Truck	2506	PL04	\$ (230,000)	\$ 40,000	\$ (190,000)
CAT 12H Grader	1502	PL0	\$ (350,000)	\$ 100,000	\$ (250,000)
Isuzu 6x4 Truck	2536	PL06	\$ (120,000)	\$ 15,000	\$ (105,000)
Kenworth DAF Truck	2535	PL07	\$ (192,500)	\$ 45,000	\$ (147,500)
JCB Backhoe	2014	PL003	\$ (229,000)	\$ 38,000	\$ (191,000)
Total Heavy Plant			\$ (1,276,500)	\$ 273,000	\$ (1,003,500)
MINOR PLANT					
Fuel Trailer	16004	PL5602	\$ (15,500)	\$ -	\$ (15,500)
Mower trailer with Equipment Housing			\$ (10,000)	\$ -	\$ (10,000)
Turfcare Machine - Hockey			\$ (16,500)	\$ -	\$ (16,500)
Total Minor Plant			\$ (42,000)	\$ -	\$ (42,000)
TOTAL EXPENDITURE					
Passenger Vehicles			\$ (118,600)	\$ 51,500	\$ (67,100)
Heavy Plant			\$ (1,276,500)	\$ 273,000	\$ (1,003,500)
Minor Plant			\$ (42,000)	\$ -	\$ (42,000)
			\$ (1,437,100)	\$ 324,500	\$ (1,112,600)

Note 18. ROAD CONSTRUCTION AND MAINTENANCE PROGRAM

Adopted Budget 2015/2016

PROGRAM	JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	BLACKSPOT	RRG	COMMODITY	CARRIED FORWARD	COUNCIL	TOTAL BUDGET	COMMENTS
Regional Road Group	51590.0250	Frankland-Rocky Gully Road	Rocky Gully	SLK 0.97 to 7.00	Widen and reseal with drainage improvements			0			18,807	56,421	Carried Forward
	51611.0250	Frankland-Rocky Gully Road	Rocky Gully	SLK 3.50 to 7.00	Widen and reseal with drainage improvements			213,733			106,867	320,600	
	TOTAL REGIONAL ROAD GROUP					0	0	213,733	0	0	125,674	377,021	
Black Spot	51612.0250	O'Neill Rd - Albany Hwy	Mount Barker		Construct a slip lane adjacent to Albany Hwy to facilitate entry into O'Neill Road		29,480				14,740	44,220	
TOTAL BLACK SPOT FUNDING						0	29,480	0	0	0	14,740	44,220	
Commodity Routes	51613.0250	Boyup Road	Kendenup	SLK 5.90 to 9.18	Widen and reseal				129,000		64,500	193,500	
	51614.0250	Old Coach Road	Narrikup	Entire length	Resheet gravel and widen formation				85,000		42,500	127,500	
	TOTAL COMMODITY ROUTE FUNDING					0	0	0	214,000	0	107,000	321,000	
Roads to Recovery	51592.0250	Montem Street/Marmion Street	Mount Barker	Intersection	Upgrade drainage and super-elevation	0						48,456	Carried Forward
	51593.0250	St Werburghs Road	Mount Barker	SLK 3.10 to 8.20	Resheet gravel and widen formation / reseal	0						31,066	Carried Forward
	51615.0250	St Werburghs Road	Mount Barker	SLK 6.23 to 9.67	Resheet gravel section	139,870						139,870	
	51616.0250	Ormond Road	Mount Barker	Entire length	Reseal and kerb	141,235						141,235	
	51617.0250	Ingoldby Street	Mount Barker	Entire length	Reseal and kerb	124,600						124,600	
	51618.0250	Bloxidge Road	Takalarup	SLK 0.00 to 10.80	Resheet gravel and widen formation	161,335						161,335	
	51619.0250	Syred Road	Takalarup	SLK 0.00 to 10.23	Resheet gravel and widen formation	128,450						128,450	
	51620.0250	Moorilup Road	Kendenup	Entire length	Resheet gravel with drainage improvements	69,841						69,841	
	51621.0250	Hughes Road	Kendenup	Entire length	Resheet gravel with drainage improvements	14,687						14,687	
	51622.0250	Hannan Way South	Narrikup	Albany Highway to Townsite	Repair pavement failures and reseal	50,000						50,000	
	51623.0250	The Springs Road	Denbarker	SLK 8.00 to 16.23	Resheet gravel with drainage improvements	86,000						86,000	
	TOTAL ROADS TO RECOVERY					916,018	0	0	0	0	0	995,540	
Own Resources	51202.0250	Pre Construction Future Works	Mount Barker	Various Locations	Improvements & Extensions						30,000	30,000	
	51202.0250	Shire Wide Drainage Construction	Mount Barker	Various Locations	Improvements & Extensions						100,000	100,000	
	51203.0250	Mount Barker Footpath Construction	Mount Barker	Various Locations	Improvements & Extensions						47,000	47,000	
	51624.0250	Footpath - Beverley Road	Kendenup	Between main street and tennis club	Hotmix Footpath						52,000	52,000	
	51625.0250	Footpath - Hassell Avenue	Kendenup	Near Shop	Replace slab footpath						8,500	8,500	
	51626.0250	Footpath - Marmion Street	Mount Barker	Between Overton and Medical Centre	Hotmix Footpath						14,500	14,500	
	51627.0250	Drainage - Hassell Street	Kendenup	Near Shop	Address water / drainage Issue						26,000	26,000	
	51276.0250	Roadworks - Minor Renewal	Various	Various Locations	Various Renewal Works						250,000	250,000	
	51525.0250	Spencer Road	Narrikup	Intersection with Albany Hwy	Rectify drainage					15,000		15,000	Carried Forward
	51605.0250	Oatlands Road	Mount Barker	SLK 0.00 to 1.24	Reseal and hotmix overlay					41,824		41,824	Carried Forward
	51606.0250	Langton Road	Mount Barker	Lowood Road to Marmion Street	Centre island with street trees					95,500		95,500	Carried Forward
	51628.0250	Woogenellup Road North	Woogenellup	SLK 4.60 to 6.90	Resheet gravel and widen formation						84,120	84,120	
	51629.0250	View Range Road	Kendenup	SLK 0.00 to 3.75	Resheet gravel and widen formation						60,300	60,300	
	51630.0250	Oatlands Road	Mount Barker	SLK 0.00 to 1.24	Reseal and hotmix overlay						90,000	90,000	
	51632.0250	Marion Street	Mount Barker	SLK 0.00 to 0.56	Reseal						48,000	48,000	
	51633.0250	Hassell Street - Southern end	Mount Barker	Southern end	Reseal						98,620	98,620	
	51634.0250	Ward Road	Mount Barker	Entire length	Resheet gravel with drainage improvements						23,500	23,500	
	51635.0250	The Springs Road	Denbarker	SLK 0.00 to 8.00	Resheet gravel with drainage improvements						154,000	154,000	
	51636.0250	Nindiup and Ferry Roads	Kendenup	Entire length	Resheet gravel and widen formation						26,000	26,000	
	51637.0250	Seymour Road	Denbarker	SLK 3.75 to 8.75	Resheet gravel with drainage improvements						76,320	76,320	
	51638.0250	Sidcup Road	Perillup	SLK 0.00 to 3.00	Resheet gravel with drainage improvements						51,230	51,230	
	TOTAL COUNCIL FUNDED					0	0	0	0	152,324	1,240,090	1,392,414	
Total Capital Projects 2015/2016						916,018	29,480	213,733	214,000	152,324	1,487,504	3,130,195	
Road Maintenance	20225.0126	All Shire Constructed Roads	General Maintenance	All Sealed & Unsealed Formed Roads	Routine Road Maintenance - Urban & Rural						1,300,000	1,300,000	
	20225.0390	All Shire Roads	Excavator Work	All Sealed & Unsealed Formed Roads	Clearing & Trimming Tree Canopy						165,000	165,000	
	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											1,525,000	1,525,000	
TOTAL EXPENDITURE											3,012,504	4,655,195	

Operating programs

PROGRAM 3 - GENERAL PURPOSE FUNDING

RATES

Operating Expenditure

Employee Costs - Salaries	DCEO	20000.0130	\$ (60,226)	\$ (60,491)	\$ (61,501)
Employee Costs - Superannuation	DCEO	20000.0141	\$ (5,648)	\$ (5,815)	\$ (5,767)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20000.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20000.0043	\$ (1,957)	\$ (2,013)	\$ (1,999)
Office Expenses - Printing & Stationery	DCEO	20005.0103	\$ (5,000)	\$ (3,409)	\$ (5,000)
Other Expenses - Bank Fees & Charges	DCEO	20009.0007	\$ (9,000)	\$ (6,741)	\$ (9,000)
Other Expenses - Donations	DCEO	20009.0255	\$ (850)	\$ (774)	\$ (1,000)
Other Expenses - FESA Levy	DCEO	20009.0256	\$ (3,000)	\$ (3,770)	\$ (4,000)
Other Expenses - Rate Recovery/Legal Costs	DCEO	20009.0071	\$ (60,000)	\$ (60,915)	\$ (50,000)
Other Expenses - Other Operating Costs	DCEO	20009.0312	\$ (1,000)	\$ (1,180)	\$ (1,000)
Other Expenses - Title Searches	DCEO	20009.0148	\$ (500)	\$ -	\$ (500)
Other Expenses - Valuation Expenses	DCEO	20009.0156	\$ (30,000)	\$ (26,753)	\$ (30,000)
Other Expenses - Refund of Overpayment	DCEO	20009.0378	\$ (1,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20017.0308	\$ (130,036)	\$ (128,091)	\$ (136,169)
<i>Sub-total - Cash</i>			\$ (308,617)	\$ (299,952)	\$ (307,336)
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

\$ (308,617) \$ (299,952) \$ (307,336)

Operating Income

General Rate GRV - Rates	DCEO	10000.0414	\$ 1,910,869	\$ 1,910,869	\$ 1,967,899
General Rate GRV - Interim Rates	DCEO	10000.0490	\$ 5,000	\$ 7,096	\$ -
General Rate GRV - Write Offs	DCEO	10000.0102	\$ -	\$ -	\$ -
General Rate UV - Rates	DCEO	10001.0414	\$ 4,112,949	\$ 4,112,949	\$ 4,247,624
General Rate UV - Interim Rates	DCEO	10001.0490	\$ 5,000	\$ 3,574	\$ -
General Rate UV - Write Offs	DCEO	10001.0102	\$ -	\$ (344)	\$ -
Other Revenue - Reprint Rates Notice	DCEO	10006.0017	\$ -	\$ 37	\$ -
Other Revenue - Supply RSA Number	DCEO	10006.0023	\$ 200	\$ 229	\$ 200
Other Revenue - FESA Administrative Fee	DCEO	10006.0222	\$ 4,100	\$ 4,000	\$ 4,100
Other Revenue - Rate Search	DCEO	10006.0111	\$ 13,500	\$ 15,944	\$ 15,000
Rates Penalties & Fees - Instalment Admin Fee	DCEO	10004.0062	\$ 15,500	\$ 13,827	\$ 15,000
Rates Penalties & Fees - Instalment Interest	DCEO	10004.0063	\$ 20,000	\$ 19,717	\$ 20,000
Rates Penalties & Fees - Legal Costs Reimbursed	DCEO	10004.0069	\$ 55,000	\$ 57,336	\$ 45,000
Rates Penalties & Fees - Penalty Interest	DCEO	10004.0095	\$ 35,000	\$ 41,450	\$ 40,000
Deferred Rates - Pensioner Deferred Rates Interest	DCEO	10005.0098	\$ 1,000	\$ (29)	\$ 1,000
Deferred ESL - Pensioner Deferred ESL Interest	ACCOUNTANT	10012.0097	\$ 50	\$ (2)	\$ 50

Total Operating Income

\$ 6,178,168 \$ 6,186,653 \$ 6,355,873

OTHER GENERAL PURPOSE FUNDING

Operating Expenditure

Other Expenses - Grants Submission Fees	DCEO	20022.0257	\$ -	\$ -	\$ -
Interest Paid on Trust Funds	DCEO	20022.0243	\$ (500)	\$ -	\$ (500)
Admin Services Allocation	DCEO	20278.0308	\$ (48,545)	\$ (47,819)	\$ (50,835)

Total Operating Expenditure

\$ (49,045) \$ (47,819) \$ (51,335)

Operating Income

General Purpose Grant - Grants - Direct (Untied)	DCEO	10007.0212	\$ 696,963	\$ 1,045,460	\$ 348,496
Local Road Grant - Grants - Direct (Untied)	DCEO	10008.0212	\$ 167,500	\$ 167,500	\$ 167,500
Local Road Grant - Grants - Roadworks (FAGS)	DCEO	10008.0211	\$ 837,494	\$ 1,285,026	\$ 447,531
Interest on Municipal Investments	DCEO	10009.0067	\$ 70,000	\$ 66,596	\$ 75,000
Interest on Reserve Funds	DCEO	10009.0066	\$ 35,000	\$ 41,161	\$ 35,000
Share Dividends	DCEO	10009.0221	\$ 1,200	\$ 1,196	\$ 1,200

Total Operating Income

\$ 1,808,157 \$ 2,606,939 \$ 1,074,727

TOTAL RATES AND GENERAL PURPOSE EXPENSES

\$ (357,662) \$ (347,771) \$ (358,671)

TOTAL RATES AND GENERAL PURPOSE INCOME

\$ 7,986,325 \$ 8,793,592 \$ 7,430,600

PROGRAM 4 - GOVERNANCE

MEMBERS OF COUNCIL

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
Other Operating Expenses - Advertising	EXEC SEC	20026.0003	\$ (2,000)	\$ -	\$ (2,000)
Other Operating Expenses - Citizenship Ceremonies	EXEC SEC	20026.0352	\$ (1,000)	\$ (488)	\$ (1,000)
Other Operating Expenses - Local Government Convention	DCEO	20026.0032	\$ (1,000)	\$ (746)	\$ (10,000)
Other Operating Expenses - Conferences, Training & Accommodation	DCEO	20026.0029	\$ (15,000)	\$ (11,324)	\$ (15,000)
Other Operating Expenses - Telecom & IT Allowance	DCEO	20026.0031	\$ (13,500)	\$ (11,208)	\$ (18,000)
Other Operating Expenses - Deputy President's Allowance	DCEO	20026.0037	\$ (1,571)	\$ (1,440)	\$ (1,625)
Other Operating Expenses - Elected Members - Sitting Fees	DCEO	20026.0042	\$ (76,220)	\$ (76,220)	\$ (78,000)
Other Operating Expenses - President's Allowance	DCEO	20026.0081	\$ (6,283)	\$ (6,283)	\$ (6,500)
Other Operating Expenses - Public Liability Insurance	DCEO	20026.0108	\$ (6,000)	\$ (6,120)	\$ (6,000)
Other Operating Expenses - Subscriptions	DCEO	20026.0258	\$ (18,500)	\$ (21,993)	\$ (22,000)
Other Operating Expenses - Travelling Allowance	DCEO	20026.0084	\$ (4,000)	\$ (804)	\$ (4,000)
Other Operating Expenses - WALGA State Councillor Payments	DCEO	20026.0332	\$ (2,000)	\$ (1,550)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20401.0182	\$ (5,000)	\$ (2,576)	\$ (5,000)
Other Expenses - Elections - Professional Services	DCEO	20025.0030	\$ -	\$ -	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	20402.0308	\$ (117,670)	\$ (115,909)	\$ (123,220)
<i>Sub-total - Cash</i>			\$ (269,744)	\$ (256,661)	\$ (319,345)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20284.0034	\$ (100)	\$ (73)	\$ (100)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20284.0036	\$ (6,859)	\$ (3,853)	\$ (3,930)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20284.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (6,959)	\$ (3,926)	\$ (4,030)
Total Operating Expenditure			\$ (276,703)	\$ (260,587)	\$ (323,375)

Operating Income

Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10171.0106	\$ -	\$ -	\$ -
Other Revenue - WALGA State Councillor Receipts	DCEO	10173.0407	\$ 2,000	\$ 3,006	\$ 2,000
Total Operating Income			\$ 2,000	\$ 3,006	\$ 2,000

OTHER GOVERNANCE

Operating Expenditure

Employee Costs - VROC Executive Officer Salaries	CEO	20029.0130	\$ (35,515)	\$ (34,720)	\$ (36,271)
Employee Costs - VROC Executive Officer Superannuation	CEO	20029.0141	\$ (5,019)	\$ (3,095)	\$ (5,125)
Employee Costs - VROC Uniforms, Clothing & Accessories	CEO	20029.0266	\$ (220)	\$ -	\$ (220)
Employee Costs - VROC Workers Compensation Insurance	CEO	20029.0043	\$ (1,154)	\$ (1,896)	\$ (1,929)
Meals and Refreshments	EXEC SEC	20030.0083	\$ (12,000)	\$ (10,589)	\$ (12,000)
Presentations & Receptions	EXEC SEC	20030.0263	\$ (6,000)	\$ (5,891)	\$ (6,000)
Office Expenses - Minute Binding	DCEO	20032.0262	\$ (2,000)	\$ -	\$ (4,000)
Other Expenses - Additional Audit / Acquittal Costs	DCEO	20033.0260	\$ (12,000)	\$ (6,384)	\$ (10,000)
Other Expenses - Audit Fees	DCEO	20033.0259	\$ (17,500)	\$ (22,691)	\$ (18,000)
Other Expenses - CEO Donations	CEO	20033.0255	\$ (3,000)	\$ (286)	\$ (3,000)
Other Expenses - Community Assistance	DCEO	20033.0365	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Other Operating Costs	CEO	20033.0312	\$ (7,000)	\$ (3,745)	\$ (7,000)
Other Expenses - Professional Services	DCEO	20033.0030	\$ -	\$ (1,685)	\$ -
Other Expenses - Promotional Material & Public Relations	EXEC SEC	20033.0261	\$ (1,000)	\$ (831)	\$ (1,000)
Other Expenses - Regional Co-operation Dev. Program	CEO	20033.0367	\$ (20,000)	\$ (5,718)	\$ (20,000)
Admin Services Allocation	ACCOUNTANT	20034.0308	\$ (362,093)	\$ (358,923)	\$ (379,172)
<i>Sub-total - Cash</i>			\$ (485,501)	\$ (456,454)	\$ (504,716)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20035.0034	\$ (500)	\$ (367)	\$ (374)
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>			\$ (12,299)	\$ (367)	\$ (374)
Total Operating Expenditure			\$ (498,300)	\$ (456,821)	\$ (505,090)

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
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	\$ 1,464	\$ 1,000
Other Revenue - Photocopying	DCEO	10018.0100	\$ -	\$ 1	\$ -
Other Revenue - Contribution to FBT	DCEO	10018.0193	\$ 4,590	\$ 4,420	\$ 4,500
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	\$ 530	\$ 50
Reimbursements - VROC Exec Officer Salaries	DCEO	10016.0219	\$ 31,431	\$ 27,932	\$ 32,658
Reimbursements - LSL	DCEO	10016.0224	\$ 10,185	\$ 10,185	\$ -
Reimbursements - Other	DCEO	10016.0229	\$ 40,000	\$ 28,024	\$ 40,000
Reimbursements - Staff Uniforms	DCEO	10016.0223	\$ 500	\$ -	\$ 500
Contributions - Other Contributions	DCEO	10017.0200	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 94,184	\$ 75,676	\$ 85,936
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 94,184	\$ 75,676	\$ 85,936
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 90 - New Admin Centre	ACCOUNTANT	50405.0331	\$ (124,271)	\$ (124,271)	\$ (131,609)
Total Capital Expenditure			\$ (124,271)	\$ (124,271)	\$ (131,609)
Operating Expenditure					
Financial Expenses - Loan No. 90 - New Admin Centre	ACCOUNTANT	20405.0331	\$ (107,596)	\$ (105,529)	\$ (110,425)
Total Operating Expenditure			\$ (107,596)	\$ (105,529)	\$ (110,425)

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
OVERHEADS - ADMINISTRATION					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	20047.0029	\$ (25,000)	\$ (20,117)	\$ (25,000)
Employee Costs - Medicals & Vaccinations	DCEO	20047.0275	\$ (1,000)	\$ (2,044)	\$ (1,000)
Employee Costs - Relief Staff / Contractors	DCEO	20047.0264	\$ -	\$ -	\$ -
Employee Costs - Salaries	DCEO	20047.0130	\$ (949,145)	\$ (933,034)	\$ (1,002,347)
Employee Costs - Staff Recruitment Expenses	DCEO	20047.0138	\$ (1,000)	\$ -	\$ -
Employee Costs - Superannuation	DCEO	20047.0141	\$ (131,020)	\$ (132,718)	\$ (133,904)
Employee Costs - Travel & Accommodation	EXEC SEC	20047.0267	\$ (10,000)	\$ (8,933)	\$ (10,000)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	20047.0266	\$ (6,000)	\$ (6,331)	\$ (6,000)
Employee Costs - Long Service Leave Disbursements	DCEO	20047.0311	\$ (5,362)	\$ (5,362)	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20047.0043	\$ (32,889)	\$ (33,434)	\$ (33,610)
Financial Expenses - Bank Fees & Charges	ACCOUNTANT	20276.0007	\$ (7,500)	\$ (7,384)	\$ (8,000)
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)	\$ (11)	\$ (10)
Financial Expenses - Fringe Benefits Tax	ACCOUNTANT	20276.0265	\$ (35,000)	\$ (31,602)	\$ (35,000)
Office Expenses - Advertising	EXEC SEC	20048.0003	\$ (15,000)	\$ (12,948)	\$ (15,000)
Office Expenses - Advertising - Staff Vacancies	EXEC SEC	20048.0274	\$ (3,000)	\$ (1,359)	\$ (3,000)
Office Expenses - Computer Equipment and Maintenance	DCEO	20048.0269	\$ (26,000)	\$ (23,797)	\$ (26,000)
Office Expenses - Minor Furniture & Equipment Purchases	DCEO	20048.0085	\$ (12,000)	\$ (13,495)	\$ (12,000)
Office Expenses - Office Equipment Maintenance	DCEO	20048.0268	\$ (15,000)	\$ (12,702)	\$ (15,000)
Office Expenses - Other Operating Costs	DCEO	20048.0312	\$ (14,000)	\$ (11,663)	\$ (14,000)
Office Expenses - Postage & Freight	DCEO	20048.0271	\$ (16,000)	\$ (13,599)	\$ (16,000)
Office Expenses - Printing & Stationery	DCEO	20048.0103	\$ (40,000)	\$ (42,765)	\$ (40,000)
Office Expenses - Software Support Contracts	DCEO	20048.0270	\$ (110,000)	\$ (117,254)	\$ (120,000)
Office Expenses - Telephone	DCEO	20048.0144	\$ (22,000)	\$ (20,911)	\$ (22,000)
Other Expenses - Insurances	DCEO	20049.0064	\$ (42,000)	\$ (44,432)	\$ (44,000)
Other Expenses - Legal Expenses	CEO	20049.0071	\$ (25,000)	\$ (2,148)	\$ (25,000)
Other Expenses - Professional Services	DCEO	20049.0273	\$ (57,500)	\$ (62,543)	\$ (40,000)
Other Expenses - Strategic Plan	CEO	20049.0289	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	DCEO	20049.0258	\$ (1,000)	\$ (464)	\$ (1,000)
Other Expenses - GIS Data Upgrade	DCEO	20049.0292	\$ (2,000)	\$ (5,982)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20036.0010	\$ (30,000)	\$ (23,006)	\$ (30,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20036.0011	\$ (60,000)	\$ (57,209)	\$ (65,000)
Building & Grounds (PC) - Staff Housing - Building Mtce	BLDG SRVR	20411.0010	\$ (10,000)	\$ (6,424)	\$ (10,000)
Building & Grounds (PC) - Staff Housing - Building Operating	BLDG SRVR	20411.0011	\$ (7,000)	\$ (5,881)	\$ (13,000)
Building & Grounds (PC) - Staff Housing - Grounds Mtce	MGR WORKS	20411.0052	\$ (6,000)	\$ (4,628)	\$ (6,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20413.0182	\$ (11,000)	\$ (9,217)	\$ (15,000)
<i>Sub-total - Cash</i>			\$ (1,728,576)	\$ (1,673,397)	\$ (1,789,021)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20051.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20051.0034	\$ (35,544)	\$ (32,044)	\$ (33,326)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20051.0035	\$ (130,402)	\$ (119,536)	\$ (124,317)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20051.0036	\$ (17,567)	\$ (9,178)	\$ (9,545)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20051.0188	\$ (2,578)	\$ (2,365)	\$ (2,460)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20051.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20051.0078	\$ -	\$ -	\$ (3,484)
<i>Sub-total - Non Cash</i>			\$ (186,091)	\$ (163,123)	\$ (173,132)
Sub-total Operating Expenditure			\$ (1,914,667)	\$ (1,836,520)	\$ (1,962,153)
Less Administration Costs Allocated	ACCOUNTANT	20420.0350	\$ 1,914,667	\$ 1,836,520	\$ 1,962,153
Total Operating Expenditure			\$ -	\$ -	\$ -
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES			\$ (882,599)	\$ (822,937)	\$ (938,890)
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME			\$ 96,184	\$ 78,682	\$ 87,936

PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY

FIRE PREVENTION - COUNCIL

Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
Employee Costs - Conferences & Training	CESM	20072.0029	\$ (1,000)	\$ (16)	\$ (1,000)
Employee Costs - Salaries	CESM	20072.0130	\$ (37,576)	\$ (32,475)	\$ (36,982)
Employee Costs - Superannuation	CESM	20072.0141	\$ (7,174)	\$ (7,560)	\$ (7,762)
Employee Costs - Workers Compensation Insurance	DCEO	20072.0043	\$ (1,124)	\$ (1,174)	\$ (1,202)
Employee Costs - Uniforms, Clothing & Accessories	CESM	20072.0266	\$ (800)	\$ (113)	\$ (400)
Employee Costs - CESM - Reimbursable Salaries	MGR COMM SVCS	20072.0296	\$ (87,324)	\$ (81,790)	\$ (88,944)
Employee Costs - CESM - Reimbursable On Costs	MGR COMM SVCS	20072.0297	\$ (10,925)	\$ (7,843)	\$ (11,155)
Office Expenses - Advertising	CESM	20073.0003	\$ (3,500)	\$ (361)	\$ (2,000)
Other Expenses - Other Operating Costs	CESM	20074.0312	\$ (15,000)	\$ (4,357)	\$ (10,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20071.0182	\$ (10,000)	\$ (7,266)	\$ (10,000)
Fire Units - Replacement Tyres & Rims	CESM	20071.0173	\$ -	\$ -	\$ (7,200)
Fire Control & Hazard Reduction (PC) - Firebreak Inspections	CESM	20077.0277	\$ (14,000)	\$ (10,470)	\$ (14,000)
Fire Control & Hazard Reduction (PC) - Hazard Reduction	CESM	20077.0276	\$ (23,000)	\$ (13,190)	\$ (30,000)
Fire Control & Hazard Reduction (PC) - Emergency Responses	CESM	20077.0379	\$ (12,000)	\$ (9,542)	\$ (12,000)
Firebreak Enforcement - Reimbursable	CESM	20077.0398	\$ (15,000)	\$ -	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20075.0308	\$ (89,340)	\$ (88,003)	\$ (93,554)
<i>Sub-total - Cash</i>			\$ (327,763)	\$ (264,160)	\$ (341,198)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20076.0034	\$ (1,269)	\$ (1,220)	\$ (1,269)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20076.0035	\$ (31,051)	\$ (28,463)	\$ (29,602)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20076.0036	\$ (428,614)	\$ (373,005)	\$ (387,925)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20076.0078	\$ (9,952)	\$ (2,433)	\$ -
<i>Sub-total - Non Cash</i>			\$ (470,886)	\$ (405,121)	\$ (418,796)
Total Operating Expenditure			\$ (798,649)	\$ (669,281)	\$ (759,994)

Operating Income

Other Revenue - CESM Reimbursable Salary & Oncost	MGR COMM SVCS	10043.0219	\$ 49,124	\$ 63,950	\$ 50,049
Other Revenue - Fines & Penalties	CESM	10043.0049	\$ 10,000	\$ 5,000	\$ 5,000
Other Revenue - Fines & Penalties Written Off	ACCOUNTANT	10043.0472	\$ -	\$ -	\$ -
Other Revenue - Sale of Surplus Materials	CESM	10043.0406	\$ -	\$ 80	\$ -
Reimbursements - Firebreaks	ACCOUNTANT	10041.0225	\$ 15,000	\$ -	\$ 15,000
<i>Sub-total - Cash</i>			\$ 74,124	\$ 69,030	\$ 70,049
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10040.0106	\$ -	\$ 89,444	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ 89,444	\$ -
Total Operating Income			\$ 74,124	\$ 158,474	\$ 70,049

EMERGENCY SERVICES LEVY

Operating Expenditure

Bush Fire Brigades

Other Expenses (PC) - Insurances	CESM	20513.0064	\$ (67,938)	\$ (67,938)	\$ (66,500)
Other Expenses (PC) - Maintenance of Plant & Equipment	CESM	20513.0278	\$ (142)	\$ (142)	\$ -
Other Expenses (PC) - Minor Furniture & Equipment Purchases	CESM	20513.0085	\$ (379)	\$ (2,073)	\$ (2,000)
Other Expenses (PC) - Other Operating Costs	CESM	20513.0312	\$ (8,086)	\$ (12,783)	\$ (12,000)
Other Expenses (PC) - Uniforms, Clothing & Accessories	CESM	20513.0266	\$ (12,402)	\$ (12,402)	\$ (12,500)
Building & Grounds (PC) - Building Maintenance	CESM	20511.0010	\$ (1,901)	\$ (4,198)	\$ (3,000)
Vehicle Running Costs (PC) - Repairs & Maintenance	CESM	20512.0171	\$ (39,843)	\$ (35,419)	\$ (34,000)
Total Operating Expenditure			\$ (130,691)	\$ (134,955)	\$ (130,000)

Operating Income

Grant Income - FESA Grant	CESM	10515.0201	\$ 130,692	\$ 130,474	\$ 97,500
Total Operating Income			\$ 130,692	\$ 130,474	\$ 97,500

Operating Expenditure

State Emergency Service:

Other Expenses (PC) - Insurances	CESM	20091.0064	\$ (1,000)	\$ (1,000)	\$ (1,000)
Other Expenses (PC) - Maintenance of Plant & Equipment	CESM	20091.0278	\$ (1,000)	\$ (1,000)	\$ (500)
Other Expenses (PC) - Other Operating Costs	CESM	20091.0312	\$ (7,350)	\$ (7,350)	\$ (8,270)
Total Operating Expenditure			\$ (9,350)	\$ (9,350)	\$ (9,770)

Operating Income

Grant Revenue - Operating Grant	CESM	10055.0089	\$ 3,923	\$ 11,460	\$ 7,328
Reimbursements - Other	CESM	10053.0229	\$ -	\$ -	\$ -
Total Operating Income			\$ 3,923	\$ 11,460	\$ 7,328

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
ANIMAL CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	RANGER	20078.0029	\$ (4,000)	\$ (1,191)	\$ (3,000)
Employee Costs - Salaries	RANGER	20078.0130	\$ (54,833)	\$ (45,369)	\$ (58,535)
Employee Costs - Superannuation	RANGER	20078.0141	\$ (6,979)	\$ (7,299)	\$ (7,094)
Employee Costs - Uniforms, Clothing & Accessories	RANGER	20078.0266	\$ (400)	\$ (377)	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	20078.0043	\$ (1,782)	\$ (1,846)	\$ (1,902)
Office Expenses - Advertising	RANGER	20079.0003	\$ (1,000)	\$ (278)	\$ (500)
Office Expenses - Minor Furniture & Equipment Purchases	RANGER	20079.0085	\$ (1,500)	\$ (446)	\$ (1,000)
Office Expenses - Cat Sterilisation Program	RANGER	20079.0312	\$ (8,563)	\$ (1,020)	\$ (7,543)
Operating Expenses (PC) - Other Operating Costs	RANGER	20080.0312	\$ (11,000)	\$ (2,546)	\$ (5,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20514.0182	\$ (4,500)	\$ (3,334)	\$ (4,500)
Building & Grounds (PC) - Building Maintenance	RANGER	20083.0010	\$ (3,000)	\$ (1,909)	\$ (2,000)
Building & Grounds (PC) - Building Operating	RANGER	20083.0011	\$ (500)	\$ (49)	\$ (500)
Admin Services Allocation	ACCOUNTANT	20081.0308	\$ (47,065)	\$ (46,360)	\$ (49,285)
<i>Sub-total - Cash</i>			\$ (145,122)	\$ (112,024)	\$ (141,259)
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	\$ (206)	\$ (1,787)	\$ (1,858)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20082.0036	\$ (9,346)	\$ (7,100)	\$ (7,384)
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>			\$ (11,664)	\$ (8,887)	\$ (9,242)
Total Operating Expenditure			\$ (156,786)	\$ (120,911)	\$ (150,502)
Operating Income					
Other Revenue - Dog Registrations	RANGER	10047.0041	\$ 16,000	\$ 18,421	\$ 17,000
Other Revenue - Fines & Penalties	RANGER	10047.0049	\$ 2,500	\$ 1,174	\$ 1,000
Other Revenue - Fines & Penalties Written Off	RANGER	10047.0472	\$ -	\$ -	\$ -
Other Revenue - Pound Fees	RANGER	10047.0101	\$ 2,000	\$ 3,064	\$ 2,000
Grant Revenue - Animal Control	RANGER	10049.0089	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 20,500	\$ 22,659	\$ 20,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10044.0106	\$ -	\$ 2,776	\$ -
Total Operating Income			\$ 20,500	\$ 25,435	\$ 20,000
OTHER LAW, ORDER & PUBLIC SAFETY					
Operating Expenditure					
Employee Costs - Long Service Leave Payments	RANGER	20084.0311	\$ -	\$ -	\$ -
Employee Costs - Salaries	RANGER	20084.0130	\$ (11,823)	\$ (2,704)	\$ (3,861)
Employee Costs - Superannuation	RANGER	20084.0141	\$ (261)	\$ (9)	\$ (266)
Office Expenses - Advertising	RANGER	20085.0003	\$ (500)	\$ (167)	\$ (500)
Other Expenses - Donations	DCEO	20086.0255	\$ -	\$ -	\$ -
Other Expenses - Subscriptions	RANGER	20086.0258	\$ -	\$ -	\$ -
Other Expenses - CCTV Camera Maintenance	BLDG SRVR	20086.0376	\$ (7,000)	\$ (3,347)	\$ (7,000)
Other Expenses - Roadwise	MGR WORKS	20086.0374	\$ (5,000)	\$ (1,824)	\$ (2,000)
Security & Vandalism (PC) - LEMC	RANGER	20515.0279	\$ -	\$ -	\$ -
Security & Vandalism (PC) - Security & Vandalism	RANGER	20515.0280	\$ (3,000)	\$ (341)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20087.0308	\$ (30,037)	\$ (29,587)	\$ (31,454)
<i>Sub-total - Cash</i>			\$ (57,621)	\$ (37,979)	\$ (48,081)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20088.0034	\$ (8,433)	\$ (7,241)	\$ (7,531)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20088.0035	\$ (19,800)	\$ (18,151)	\$ (18,877)
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>			\$ (28,233)	\$ (25,392)	\$ (26,408)
Total Operating Expenditure			\$ (85,854)	\$ (63,371)	\$ (74,489)
Operating Income					
Other Revenue - Fines & Penalties	RANGER	10051.0049	\$ -	\$ -	\$ -
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>			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10048.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (1,181,330)	\$ (997,868)	\$ (1,124,754)
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 229,239	\$ 325,843	\$ 194,877

PROGRAM 7 - HEALTH
HEALTH ADMINISTRATION & INSPECTION
Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
Employee Costs - Conferences & Training	EHO	20111.0029	\$ (2,500)	\$ -	\$ (2,500)
Employee Costs - Salaries	EHO	20111.0130	\$ (96,090)	\$ (97,836)	\$ (166,848)
Employee Costs - Superannuation	EHO	20111.0141	\$ (12,173)	\$ (12,485)	\$ (22,374)
Employee Costs - Relief Salaries	EHO	20111.0264	\$ (11,000)	\$ -	\$ (15,000)
Employee Costs - Uniforms, Clothing & Accessories	EHO	20111.0266	\$ (400)	\$ (331)	\$ (800)
Employee Costs - Graduate Recruitment Program	EHO	20111.0282	\$ -	\$ -	\$ -
Employee Costs - Workers Compensation Insurance	DCEO	20111.0043	\$ (3,123)	\$ (3,265)	\$ (5,423)
Office Expenses - Advertising	EHO	20112.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	EHO	20112.0144	\$ (1,000)	\$ (1,010)	\$ (1,000)
Other Expenses - Other Operating Costs	EHO	20113.0312	\$ (4,000)	\$ (2,133)	\$ (4,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	20711.0182	\$ (10,000)	\$ (7,052)	\$ (10,000)
Admin Services Allocation	ACCOUNTANT	20114.0308	\$ (33,723)	\$ (33,219)	\$ (35,314)
<i>Sub-total - Cash</i>			\$ (174,509)	\$ (157,331)	\$ (263,759)
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	\$ (5,628)	\$ (5,120)	\$ (5,325)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20115.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20115.0078	\$ (16,686)	\$ (5,905)	\$ -
<i>Sub-total - Non Cash</i>			\$ (22,314)	\$ (11,025)	\$ (5,325)
Total Operating Expenditure			\$ (196,823)	\$ (168,356)	\$ (269,083)

Operating Income

Other Revenue - Caravan Park Fees	EHO	10069.0428	\$ 300	\$ 297	\$ 300
Other Revenue - Health Liquor Cert (Section 39) Fees	EHO	10069.0431	\$ -	\$ 161	\$ 100
Other Revenue - Licence Fees	EHO	10069.0072	\$ 300	\$ 200	\$ 200
Other Revenue - Lodging Houses Fees	EHO	10069.0429	\$ 1,000	\$ 1,250	\$ 1,250
Other Revenue - Offensive Trades Fees	EHO	10069.0430	\$ 2,000	\$ 2,384	\$ 2,300
Other Revenue - Other Fees	EHO	10069.0248	\$ 800	\$ 2,586	\$ 2,350
Reimbursements - Health Assessment Fees	EHO	10067.0229	\$ -	\$ 55	\$ 50
Reimbursements - Salaries	EHO	10067.0219	\$ -	\$ -	\$ 55,771
<i>Sub-total - Cash</i>			\$ 4,400	\$ 6,933	\$ 62,321
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10066.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 4,400	\$ 6,933	\$ 62,321

PREVENTIVE SERVICES - OTHER
Operating Expenditure

Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20122.0010	\$ (5,000)	\$ (75)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20122.0011	\$ (10,000)	\$ (10,407)	\$ (10,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20122.0052	\$ (3,000)	\$ (2,631)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20124.0308	\$ (26,588)	\$ (26,189)	\$ (27,842)
<i>Sub-total - Cash</i>			\$ (44,588)	\$ (39,302)	\$ (42,842)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20125.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20125.0035	\$ (58,503)	\$ (53,628)	\$ (55,773)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20125.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20125.0188	\$ (1,853)	\$ (1,700)	\$ (1,768)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20125.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (60,356)	\$ (55,328)	\$ (57,541)
Total Operating Expenditure			\$ (104,944)	\$ (94,630)	\$ (100,383)

Operating Income

Other Income - Medical Centre Lease Rental	ACCOUNTANT	10072.0230	\$ 67,500	\$ 69,550	\$ 67,500
<i>Sub-total - Cash</i>			\$ 67,500	\$ 69,550	\$ 67,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10073.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 67,500	\$ 69,550	\$ 67,500

TOTAL HEALTH OPERATING EXPENSES

			\$ (301,767)	\$ (262,986)	\$ (369,466)
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TOTAL HEALTH OPERATING INCOME

			\$ 71,900	\$ 76,483	\$ 129,821
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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	\$ (3,500)	\$ (930)	\$ (1,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20131.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20129.0308	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ (3,500)	\$ (930)	\$ (1,000)
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			\$ (3,500)	\$ (930)	\$ (1,000)

Operating Income

Other Income - Lease Rental	ACCOUNTANT	10811.0230	\$ 330	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 330	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10076.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 330	\$ -	\$ -

OTHER EDUCATION (Playgroup - Marmion Street)
Operating Expenditure

Other Expenses - Donations	DCEO	20134.0255	\$ (7,450)	\$ (4,650)	\$ (4,120)
Other Expenses - Place of Learning Project	CEO	20134.0298	\$ -	\$ -	\$ -
Other Expenses - Demolish Playgroup Building	BLDG SRVR	20134.0360	\$ -	\$ -	\$ (28,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20811.0010	\$ (1,500)	\$ (795)	\$ (1,500)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20811.0011	\$ (1,500)	\$ (734)	\$ (2,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20811.0052	\$ -	\$ (62)	\$ -
Admin Services Allocation	ACCOUNTANT	20135.0308	\$ (4,559)	\$ (4,491)	\$ (4,774)
<i>Sub-total - Cash</i>			\$ (15,009)	\$ (10,732)	\$ (40,394)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20136.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20136.0035	\$ (9,859)	\$ (8,418)	\$ (8,755)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20136.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20136.0188	\$ (2,709)	\$ (2,484)	\$ (2,559)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20136.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (12,568)	\$ (10,902)	\$ (11,313)
Total Operating Expenditure			\$ (27,577)	\$ (21,634)	\$ (51,707)

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 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
CHILD CARE					
Operating Expenditure					
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20812.0010	\$ (2,000)	\$ (523)	\$ (2,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20812.0011	\$ (3,000)	\$ (1,887)	\$ (3,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20812.0052	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20140.0308	\$ (965)	\$ (1,111)	\$ (1,010)
<i>Sub-total - Cash</i>			\$ (5,965)	\$ (3,521)	\$ (6,010)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20141.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20141.0034	\$ (2,718)	\$ (449)	\$ (467)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20141.0035	\$ (20,125)	\$ (18,448)	\$ (19,186)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20141.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20141.0188	\$ -	\$ (755)	\$ (785)
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>			\$ (22,843)	\$ (19,652)	\$ (20,438)
Total Operating Expenditure			\$ (28,808)	\$ (23,173)	\$ (26,448)
OTHER WELFARE					
Operating Expenditure					
Other Expenses - Donations	DCEO	20813.0255	\$ (4,740)	\$ (4,000)	\$ (5,850)
Admin Services Allocation	ACCOUNTANT	20814.0308	\$ (964)	\$ (945)	\$ (1,010)
<i>Sub-total - Cash</i>			\$ (5,704)	\$ (4,945)	\$ (6,860)
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			\$ (5,704)	\$ (4,945)	\$ (6,860)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10088.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
AGED & DISABLED					
Operating Expenditure					
Other Expenses - Professional Services	MGR COMM SVCS	20150.0030	\$ -	\$ -	\$ -
Other Expenses - Contribution towards Collet Barker Court	ACCOUNTANT	20150.0542	\$ -	\$ (530,820)	\$ -
Other Expenses - Donations	DCEO	20150.0255	\$ (4,580)	\$ (4,500)	\$ (3,533)
Admin Services Allocation	ACCOUNTANT	20145.0308	\$ (19,457)	\$ (19,166)	\$ (20,374)
<i>Sub-total - Cash</i>			\$ (24,037)	\$ (554,486)	\$ (23,907)
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	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (24,037)	\$ (554,486)	\$ (23,907)
Operating Income					
Other Income - Reimbursements - Other	MGR COMM SVCS	10815.0229	\$ -	\$ -	\$ -
Financial Income - Loan - Plantagenet Village Homes (SS)	ACCOUNTANT	10820.0328	\$ 38,209	\$ 32,299	\$ 39,709
Grant Income - Collet Barker Court	ACCOUNTANT	10821.0542	\$ -	\$ 530,820	\$ -
<i>Sub-total - Cash</i>			\$ 38,209	\$ 563,119	\$ 39,709
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10085.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 38,209	\$ 563,119	\$ 39,709
Borrowing Costs					
Capital Expenditure					
Principal Repayments - New SS Loan - Plantagenet Village	ACCOUNTANT	50822.0328	\$ (106,977)	\$ (106,977)	\$ (110,950)
Total Capital Expenditure			\$ (106,977)	\$ (106,977)	\$ (110,950)
Operating Expenditure					
Interest Repayments - New SS Loan - Plantagenet Village Homes	ACCOUNTANT	20805.0328	\$ (38,209)	\$ (32,299)	\$ (39,709)
Total Operating Expenditure			\$ (38,209)	\$ (32,299)	\$ (39,709)
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (127,835)	\$ (637,468)	\$ (149,631)
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 38,539	\$ 563,119	\$ 39,709

PROGRAM 10 - COMMUNITY AMENITIES
DOMESTIC REFUSE COLLECTION
Operating Expenditure

Other Expenses - Refuse Collection and Recycling (PC)	MGR WORKS	20159.0334	\$ (187,000)	\$ (184,871)	\$ (188,568)
Admin Services Allocation	ACCOUNTANT	20157.0308	\$ (22,762)	\$ (22,422)	\$ (23,835)
<i>Sub-total - Cash</i>			\$ (209,762)	\$ (207,293)	\$ (212,404)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20158.0034	\$ (5,666)	\$ (5,472)	\$ (5,636)
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>			\$ (5,666)	\$ (5,472)	\$ (5,636)
Total Operating Expenditure			\$ (215,428)	\$ (212,765)	\$ (218,040)

Operating Income

Other Revenue - Penalty Interest	ACCOUNTANT	10094.0095	\$ 500	\$ 656	\$ 500
Other Revenue - Refuse Service Interim Adjustments	ACCOUNTANT	10094.0412	\$ 500	\$ (1,375)	\$ 500
Other Revenue - Refuse Service	ACCOUNTANT	10094.0119	\$ 281,570	\$ 281,755	\$ 291,270
Other Revenue - Sale of Surplus Materials & Scrap	MGR WORKS	10094.0406	\$ 32,000	\$ 32,326	\$ 30,000
<i>Sub-total - Cash</i>			\$ 314,570	\$ 313,362	\$ 322,270
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10091.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 314,570	\$ 313,362	\$ 322,270

WASTE DISPOSAL SITES
Operating Expenditure

Employee Costs - Salaries	MGR WORKS	20160.0130	\$ (218,774)	\$ (236,843)	\$ (241,580)
Employee Costs - Superannuation	MGR WORKS	20160.0141	\$ (3,446)	\$ (3,394)	\$ (3,462)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20160.0266	\$ -	\$ (119)	\$ (400)
Employee Costs - Workers Compensation Insurance	ACCOUNTANT	20160.0043	\$ (2,668)	\$ (2,810)	\$ (2,922)
Other Expenses - Telephone	MGR WORKS	20162.0144	\$ (250)	\$ (522)	\$ (500)
Other Expenses - Water Monitoring & Reporting	MGR WORKS	20162.0285	\$ (10,000)	\$ (11,858)	\$ (13,500)
Refuse Site Maintenance (PC)	MGR WORKS	20165.0052	\$ (369,366)	\$ (399,669)	\$ (376,753)
Admin Services Allocation	ACCOUNTANT	20163.0308	\$ (37,179)	\$ (36,623)	\$ (38,933)
<i>Sub-total - Cash</i>			\$ (641,683)	\$ (691,838)	\$ (678,050)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20164.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20164.0035	\$ (10,162)	\$ (10,557)	\$ (10,874)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20164.0036	\$ (20,562)	\$ (20,925)	\$ (21,553)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20164.0188	\$ (7,401)	\$ (8,072)	\$ (8,314)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20164.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (38,125)	\$ (39,554)	\$ (40,741)
Total Operating Expenditure			\$ (679,808)	\$ (731,392)	\$ (718,791)

Operating Income

Rates Income - Penalty Interest	ACCOUNTANT	10816.0095	\$ -	\$ 91	\$ -
Rates Income - General Waste Levy Interim Adjustments	ACCOUNTANT	10816.0412	\$ -	\$ (263)	\$ -
Rates Income - General Waste Levy	ACCOUNTANT	10816.0233	\$ -	\$ -	\$ -
Other Revenue - Tipping Fees	MGR WORKS	10098.0147	\$ 145,000	\$ 137,148	\$ 65,000
<i>Sub-total - Cash</i>			\$ 145,000	\$ 136,976	\$ 65,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10095.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 145,000	\$ 136,976	\$ 65,000

SANITATION OTHER
Operating Income

Other Income - Septic Tank Fees	EHO	11011.0408	\$ 5,000	\$ 6,991	\$ 6,000
Total Operating Income			\$ 5,000	\$ 6,991	\$ 6,000

PROTECTION OF THE ENVIRONMENT
Operating Expenditure

Abandoned Vehicles (PC)	RANGER	21015.0288	\$ (3,000)	\$ (1,133)	\$ (3,000)
Other Expenses - Donations	DCEO	21013.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21016.0308	\$ (1,244)	\$ (1,222)	\$ (1,303)
Total Operating Expenditure			\$ (4,244)	\$ (2,355)	\$ (4,303)

Operating Income

Other Income - Fines & Penalties	RANGER	11012.0049	\$ -	\$ -	\$ -
Other Income - Reimbursements - Other	RANGER	11012.0229	\$ 1,000	\$ -	\$ -
Total Operating Income			\$ 1,000	\$ -	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
TOWN PLANNING					
Operating Expenditure					
Employee Costs - Conferences & Training	MGR DEV SVCS	20171.0029	\$ (3,500)	\$ (922)	\$ (3,500)
Employee Costs - Salaries	MGR DEV SVCS	20171.0130	\$ (233,121)	\$ (235,400)	\$ (238,689)
Employee Costs - Superannuation	MGR DEV SVCS	20171.0141	\$ (33,873)	\$ (35,539)	\$ (34,681)
Employee Costs - Uniforms, Clothing & Accessories	MGR DEV SVCS	20171.0266	\$ (1,200)	\$ (712)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20171.0043	\$ (7,576)	\$ (7,753)	\$ (7,757)
Office Expenses - Advertising	MGR DEV SVCS	20172.0003	\$ (12,000)	\$ (10,998)	\$ (12,000)
Office Expenses - Telephone	MGR DEV SVCS	20172.0144	\$ (500)	\$ -	\$ (500)
Other Expenses - Boundary Surveys	MGR DEV SVCS	20173.0291	\$ (10,000)	\$ (2,127)	\$ -
Other Expenses - Minor Furniture & Equipment Purchases	MGR DEV SVCS	20173.0085	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Municipal Inventory Review	MGR DEV SVCS	20173.0294	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	MGR DEV SVCS	20173.0312	\$ (1,500)	\$ (482)	\$ (1,500)
Other Expenses - Professional Services	MGR DEV SVCS	20173.0030	\$ (6,000)	\$ (1,659)	\$ (12,000)
Other Expenses - Boundary Adjustments/Amalgamations	MGR DEV SVCS	20173.0019	\$ (30,000)	\$ (16,281)	\$ (40,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21014.0182	\$ (16,500)	\$ (11,816)	\$ (15,000)
Admin Services Allocation	ACCOUNTANT	20174.0308	\$ (69,078)	\$ (68,045)	\$ (72,337)
<i>Sub-total - Cash</i>			\$ (425,848)	\$ (391,734)	\$ (440,164)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20175.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20175.0036	\$ (10,752)	\$ (9,799)	\$ (10,191)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20175.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20175.0078	\$ (12,862)	\$ (8,299)	\$ -
<i>Sub-total - Non Cash</i>			\$ (23,614)	\$ (18,098)	\$ (10,191)
Total Operating Expenditure			\$ (449,462)	\$ (409,832)	\$ (450,354)
Operating Income					
Grant Income - Heritage Inventory	MGR DEV SVCS	10101.0250	\$ -	\$ -	\$ -
Reimbursements - Other - Advertising	MGR DEV SVCS	10103.0229	\$ 1,000	\$ 4,190	\$ 1,000
Reimbursements - Salaries	ACCOUNTANT	10103.0219	\$ -	\$ -	\$ -
Other Revenue - Development Application Fee	MGR DEV SVCS	10105.0038	\$ 12,000	\$ 14,975	\$ 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	\$ 282	\$ 200
Other Revenue - Rezoning Fees	MGR DEV SVCS	10105.0234	\$ 7,500	\$ 4,400	\$ 7,000
Other Revenue - Sale of Maps & Publications	MGR DEV SVCS	10105.0235	\$ -	\$ -	\$ -
Other Revenue - Subdivision Clearance Fees	MGR DEV SVCS	10105.0139	\$ 2,000	\$ 835	\$ 2,000
<i>Sub-total - Cash</i>			\$ 22,800	\$ 24,682	\$ 22,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10102.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 22,800	\$ 24,682	\$ 22,300
CEMETERIES					
Operating Expenditure					
Cemeteries Maintenance (PC)	MGR WORKS	20181.0052	\$ (80,000)	\$ (93,749)	\$ (75,000)
Admin Services Allocation	ACCOUNTANT	20179.0308	\$ (7,051)	\$ (6,946)	\$ (7,384)
<i>Sub-total - Cash</i>			\$ (87,051)	\$ (100,695)	\$ (82,384)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20180.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20180.0035	\$ (13,501)	\$ (4,286)	\$ (4,415)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20180.0188	\$ -	\$ (366)	\$ (377)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20180.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (13,501)	\$ (4,652)	\$ (4,792)
Total Operating Expenditure			\$ (100,552)	\$ (105,347)	\$ (87,176)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10107.0106	\$ -	\$ -	\$ -
Other Income - Cemetery Fees & Charges	ACCOUNTANT	11013.0237	\$ 50,000	\$ 49,529	\$ 50,000
Total Operating Income			\$ 50,000	\$ 49,529	\$ 50,000

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
OTHER COMMUNITY AMENITIES					
Operating Expenditure					
Public Conveniences (PC) - Building Maintenance	BLDG SRVR	21017.0010	\$ (12,000)	\$ (4,219)	\$ (10,000)
Public Conveniences (PC) - Building Operating	BLDG SRVR	21017.0011	\$ (20,000)	\$ (17,213)	\$ (18,000)
Public Conveniences (PC) - Grounds Maintenance	MGR WORKS	21017.0052	\$ -	\$ (63)	\$ -
Caravan Waste Dump Point - Maintenance	EHO	21020.0052	\$ (2,500)	\$ (1,629)	\$ (1,400)
Admin Services Allocation	ACCOUNTANT	21019.0308	\$ (9,261)	\$ (9,123)	\$ (9,698)
<i>Sub-total - Cash</i>			\$ (43,761)	\$ (32,247)	\$ (39,098)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21018.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21018.0035	\$ (5,179)	\$ (4,748)	\$ (4,938)
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>			\$ (5,179)	\$ (4,748)	\$ (4,938)
Total Operating Expenditure			\$ (48,940)	\$ (36,995)	\$ (44,036)
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11015.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,498,434)	\$ (1,498,685)	\$ (1,522,700)
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 538,370	\$ 531,540	\$ 465,570

PROGRAM 11 - RECREATION & CULTURE
PUBLIC HALLS & CIVIC CENTRES
Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20193.0010	\$ (24,000)	\$ (12,021)	\$ (20,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20193.0011	\$ (53,000)	\$ (54,131)	\$ (53,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20193.0052	\$ (10,000)	\$ (3,730)	\$ (5,000)
Other Expenses - Maintenance Project Management	BLDG SRVR	20190.0368	\$ (4,000)	\$ (1,539)	\$ (2,000)
Other Expenses - Minor Furniture and Equipment	BLDG SRVR	20190.0085	\$ (2,000)	\$ (1,022)	\$ (2,000)
Other Expenses - Donations	DCEO	20190.0255	\$ (1,000)	\$ -	\$ (1,000)
Other Expenses - Demolish Rocky Gully Hall	BLDG SRVR	20190.0360	\$ -	\$ -	\$ (80,000)
Admin Services Allocation	ACCOUNTANT	20191.0308	\$ (36,371)	\$ (35,826)	\$ (38,086)
<i>Sub-total - Cash</i>			\$ (130,371)	\$ (108,269)	\$ (201,086)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20192.0034	\$ (1,252)	\$ (863)	\$ (898)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20192.0035	\$ (200,647)	\$ (183,927)	\$ (191,284)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20192.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20192.0188	\$ (112,281)	\$ (1,373)	\$ (1,428)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20192.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (314,180)	\$ (186,163)	\$ (193,610)
Total Operating Expenditure			\$ (444,551)	\$ (294,432)	\$ (394,696)

Operating Income

RLCIP Grant - Forest Hill Hall	DCEO	10108.0488	\$ -	\$ -	\$ -
Other Revenue - Kamballup Hall	ACCOUNTANT	10109.0424	\$ 400	\$ 7	\$ 100
Other Revenue - Kendenup Hall	ACCOUNTANT	10109.0420	\$ 200	\$ 620	\$ 500
Other Revenue - Narrikup Hall	ACCOUNTANT	10109.0421	\$ 500	\$ 64	\$ 200
Other Revenue - Plantagenet District Hall	ACCOUNTANT	10109.0418	\$ 1,000	\$ 1,069	\$ 1,000
Other Revenue - Porongurup Hall	ACCOUNTANT	10109.0423	\$ 500	\$ 464	\$ -
Other Revenue - Rocky Gully Hall	ACCOUNTANT	10109.0422	\$ 100	\$ -	\$ -
Other Revenue - Woogenellup Hall	ACCOUNTANT	10109.0425	\$ 100	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 2,800	\$ 2,224	\$ 1,800
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10106.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 2,800	\$ 2,224	\$ 1,800

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
MOUNT BARKER SWIMMING POOL					
Operating Expenditure					
Employee Costs - Conferences & Training	POOL MGR	20194.0029	\$ (4,500)	\$ (1,415)	\$ (2,500)
Employee Costs - Salaries	POOL MGR	20194.0130	\$ (146,930)	\$ (145,949)	\$ (150,744)
Employee Costs - Salaries for Instructors	POOL MGR	20194.0296	\$ -	\$ -	\$ -
Employee Costs - Superannuation	POOL MGR	20194.0141	\$ (19,736)	\$ (21,877)	\$ (20,232)
Employee Costs - Uniforms, Clothing & Accessories	POOL MGR	20194.0266	\$ (1,200)	\$ (853)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20194.0043	\$ (4,775)	\$ (4,990)	\$ (4,899)
Other Expenses - Kiosk Supplies	POOL MGR	20196.0295	\$ (15,000)	\$ (12,439)	\$ (15,000)
Other Expenses - Minor Furniture & Equipment Purchases	POOL MGR	20196.0085	\$ (3,000)	\$ (2,164)	\$ (3,000)
Other Expenses - Other Operating Costs	POOL MGR	20196.0312	\$ (5,000)	\$ (4,696)	\$ (5,000)
Building & Grounds (PC) - Facility Maintenance	POOL MGR	20199.0010	\$ (9,000)	\$ (3,744)	\$ (8,500)
Building & Grounds (PC) - Facility Operating	POOL MGR	20199.0011	\$ (43,000)	\$ (41,973)	\$ (40,000)
Building & Grounds (PC) - Grounds Maintenance	POOL MGR	20199.0052	\$ (7,000)	\$ (2,380)	\$ (5,000)
Admin Services Allocation	ACCOUNTANT	20197.0308	\$ (41,535)	\$ (40,914)	\$ (43,494)
<i>Sub-total - Cash</i>			\$ (300,676)	\$ (283,394)	\$ (299,569)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20198.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20198.0034	\$ (7,578)	\$ (6,897)	\$ (7,173)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20198.0035	\$ (9,231)	\$ (5,262)	\$ (5,472)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20198.0036	\$ (4,780)	\$ (4,596)	\$ (4,780)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20198.0188	\$ (112,281)	\$ (102,997)	\$ (107,117)
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>			\$ (133,870)	\$ (119,752)	\$ (124,542)
Total Operating Expenditure			\$ (434,546)	\$ (403,146)	\$ (424,111)
Operating Income					
Grant Income - Swimming Pool Subsidy	POOL MGR	11100.0089	\$ 30,000	\$ 30,000	\$ 30,000
Other Revenue - Entry Fees	POOL MGR	10113.0044	\$ 25,000	\$ 31,375	\$ 25,000
Other Revenue - Facilities Hire	POOL MGR	10113.0046	\$ 1,000	\$ 266	\$ 1,000
Other Revenue - Other Fees & Charges	POOL MGR	10113.0248	\$ 500	\$ -	\$ -
Other Revenue - Kiosk Sales	POOL MGR	10113.0238	\$ 20,000	\$ 19,520	\$ 20,000
Other Revenue - Season passes	POOL MGR	10113.0136	\$ 20,000	\$ 16,647	\$ 17,000
<i>Sub-total - Cash</i>			\$ 96,500	\$ 97,808	\$ 93,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10110.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 96,500	\$ 97,808	\$ 93,000
<i>Operating Surplus / (Deficit)</i>			<i>\$ (338,046)</i>	<i>\$ (305,338)</i>	<i>\$ (331,111)</i>

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
REC.CENTRE					
Operating Expenditure					
Employee Costs - Conferences & Training	REC CTR MGR	21100.0029	\$ (5,000)	\$ (5,431)	\$ (2,000)
Employee Costs - Salaries	REC CTR MGR	21100.0130	\$ (202,071)	\$ (179,911)	\$ (197,694)
Employee Costs - Reimbursable Salaries	REC CTR MGR	21100.0296	\$ -	\$ -	\$ -
Employee Costs - Superannuation	REC CTR MGR	21100.0141	\$ (20,589)	\$ (23,182)	\$ (25,193)
Employee Costs - Uniforms, Clothing & Accessories	REC CTR MGR	21100.0266	\$ (2,800)	\$ (1,606)	\$ (2,000)
Employee Costs - Workers Compensation Insurance	DCEO	21100.0043	\$ (7,211)	\$ (7,529)	\$ (7,425)
Employee Costs - Telephone	REC CTR MGR	21101.0144	\$ (2,500)	\$ (2,112)	\$ (2,500)
Other Expenses - Courses & Programs	REC CTR MGR	21102.0298	\$ (12,000)	\$ (9,349)	\$ (12,000)
Other Expenses - Kiosk Supplies	REC CTR MGR	21102.0295	\$ (10,000)	\$ (2,900)	\$ (10,000)
Other Expenses - Minor Furniture & Equipment Purchases	REC CTR MGR	21102.0085	\$ (5,000)	\$ (4,926)	\$ (5,000)
Other Expenses - Other Operating Costs	REC CTR MGR	21102.0312	\$ (7,500)	\$ (6,459)	\$ (7,500)
Other Expenses - School Holiday Programs	REC CTR MGR	21102.0299	\$ (2,000)	\$ (212)	\$ (2,000)
Building & Grounds (PC) - Building Maintenance	REC CTR MGR	21104.0010	\$ (14,000)	\$ (8,127)	\$ (12,000)
Building & Grounds (PC) - Building Operating	REC CTR MGR	21104.0011	\$ (30,000)	\$ (28,122)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	REC CTR MGR	21104.0052	\$ (3,000)	\$ (94)	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	21103.0308	\$ (46,943)	\$ (46,241)	\$ (49,157)
<i>Sub-total - Cash</i>			\$ (370,614)	\$ (326,201)	\$ (365,469)
Non Cash Expenses - Amortisation	ACCOUNTANT	21105.0297	\$ (95,152)	\$ -	\$ -
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21105.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21105.0034	\$ (17,128)	\$ (12,904)	\$ (13,420)
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>			\$ (112,280)	\$ (12,904)	\$ (13,420)
Total Operating Expenditure			\$ (482,894)	\$ (339,105)	\$ (378,889)
Operating Income					
Other Income - Entry Fees	REC CTR MGR	11101.0044	\$ 32,000	\$ 31,864	\$ 32,000
Other Income - Facilities Hire	REC CTR MGR	11101.0046	\$ 7,000	\$ 5,549	\$ 6,000
Other Income - Kiosk Sales	REC CTR MGR	11101.0238	\$ 10,000	\$ 5,366	\$ 10,000
Other Income - Membership Fees	REC CTR MGR	11101.0410	\$ 55,000	\$ 59,946	\$ 55,000
Other Income - Other Operating Income	REC CTR MGR	11101.0232	\$ 10,000	\$ 9,728	\$ 10,000
Other Income - Other Programs and Courses	REC CTR MGR	11101.0477	\$ 18,465	\$ 3,405	\$ 5,000
Grant Income - Active After School	REC CTR MGR	11108.0178	\$ 18,534	\$ -	\$ -
Reimbursements - Education Dep't	REC CTR MGR	11102.0227	\$ 23,801	\$ 24,721	\$ 16,141
<i>Sub-total - Cash</i>			\$ 174,800	\$ 140,579	\$ 134,141
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10115.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 174,800	\$ 140,579	\$ 134,141
<i>Operating Surplus / (Deficit)</i>			<i>\$ (308,094)</i>	<i>\$ (198,526)</i>	<i>\$ (244,748)</i>

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
PARKS & RECREATION GROUNDS					
Operating Expenditure					
Building Mtce (PC) - Building Maintenance	BLDG SRVR	20211.0010	\$ (28,000)	\$ (29,988)	\$ (30,000)
Building Mtce (PC) - Building Operating	BLDG SRVR	20211.0011	\$ (70,000)	\$ (61,665)	\$ (60,000)
Parks Mtce (PC) - Facilities Maintenance	MGR WORKS	20212.0047	\$ (421,363)	\$ (431,581)	\$ (415,000)
Parks Mtce (PC) - Facilities Operating	MGR WORKS	20212.0048	\$ (29,998)	\$ (30,892)	\$ (30,000)
Other Expenses - Donations	DCEO	20208.0255	\$ (700)	\$ (500)	\$ (9,920)
Other Expenses - Professional Services	MGR COMM SVCS	20208.0030	\$ (13,000)	\$ (1,179)	\$ -
Other Expenses - Souness Park Water Re-Use Study	EHO	20208.0371	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	20209.0308	\$ (53,906)	\$ (53,100)	\$ (56,448)
<i>Sub-total - Cash</i>			\$ (616,967)	\$ (608,905)	\$ (601,368)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20210.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20210.0034	\$ (5,202)	\$ (838)	\$ (872)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20210.0035	\$ (264,667)	\$ (242,611)	\$ (252,315)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20210.0188	\$ (106,471)	\$ (97,663)	\$ (101,570)
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>			\$ (376,340)	\$ (341,112)	\$ (354,756)
Total Operating Expenditure			\$ (993,307)	\$ (950,017)	\$ (956,125)
Operating Income					
Reimbursements - Other	DCEO	10118.0229	\$ 1,000	\$ 5,207	\$ 3,000
Contributions - Other Contributions	DCEO	10119.0200	\$ -	\$ -	\$ -
Other Revenue - Facilities Hire	DCEO	10120.0046	\$ -	\$ -	\$ -
Other Revenue - Frost Park	DCEO	10120.0426	\$ 3,000	\$ 7,405	\$ 6,000
Other Revenue - Souness Park	DCEO	10120.0427	\$ 60	\$ 59	\$ 5,000
Financial Income - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	11103.0388	\$ 6,316	\$ 6,064	\$ 5,207
<i>Sub-total - Cash</i>			\$ 10,376	\$ 18,735	\$ 19,207
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10117.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 10,376	\$ 18,735	\$ 19,207
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan 94 - Souness Park	ACCOUNTANT	51152.0467	\$ (32,196)	\$ (32,196)	\$ (33,444)
Total Capital Expenditure			\$ (32,196)	\$ (32,196)	\$ (33,444)
Operating Expenditure					
Financial Expenses - Loan 94 - Souness Park	ACCOUNTANT	20207.0467	\$ (12,918)	\$ (12,169)	\$ (13,410)
Total Operating Expenditure			\$ (12,918)	\$ (12,169)	\$ (13,410)

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
LIBRARY SERVICES					
Mount Barker Library & Art Gallery					
Operating Expenditure					
Employee Costs - Conferences & Training	LIBRARIAN	20213.0029	\$ (3,000)	\$ (795)	\$ (2,000)
Employee Costs - Salaries	LIBRARIAN	20213.0130	\$ (117,145)	\$ (134,322)	\$ (120,338)
Employee Costs - Superannuation	LIBRARIAN	20213.0141	\$ (13,788)	\$ (14,837)	\$ (14,100)
Employee Costs - Uniforms, Clothing & Accessories	LIBRARIAN	20213.0266	\$ (1,600)	\$ (734)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20213.0043	\$ (3,807)	\$ (3,936)	\$ (3,911)
Office Expenses - Advertising	LIBRARIAN	20214.0003	\$ (1,000)	\$ (200)	\$ (1,000)
Office Expenses - Office Equipment Maintenance	LIBRARIAN	20214.0268	\$ (3,000)	\$ (1,730)	\$ (2,500)
Office Expenses - Software Support Contracts	LIBRARIAN	20214.0270	\$ (12,600)	\$ (12,756)	\$ (13,000)
Office Expenses - Printing & Stationery	LIBRARIAN	20214.0103	\$ (3,000)	\$ (2,269)	\$ (3,000)
Office Expenses - Telephone	LIBRARIAN	20214.0144	\$ (4,000)	\$ (3,277)	\$ (4,000)
Other Expenses - Insurances	LIBRARIAN	20215.0064	\$ (500)	\$ (459)	\$ (500)
Other Expenses - Local Collection	LIBRARIAN	20215.0369	\$ (1,000)	\$ (941)	\$ (1,000)
Other Expenses - Minor Furniture & Equipment Purchases	LIBRARIAN	20215.0085	\$ (5,000)	\$ (2,893)	\$ (5,000)
Other Expenses - Library Programs	LIBRARIAN	20215.0298	\$ (5,500)	\$ (2,399)	\$ (8,500)
Other Expenses - Regional Library Services	LIBRARIAN	20215.0170	\$ (1,000)	\$ (1,302)	\$ (1,500)
Other Expenses - Art Restoration	LIBRARIAN	20215.0177	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	LIBRARIAN	20215.0312	\$ (6,000)	\$ (3,280)	\$ (5,000)
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	20218.0010	\$ (4,000)	\$ (5,303)	\$ (4,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	20218.0011	\$ (17,000)	\$ (23,467)	\$ (18,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20218.0052	\$ (2,500)	\$ (1,623)	\$ (2,500)
Admin Services Allocation	ACCOUNTANT	20216.0308	\$ (73,430)	\$ (72,330)	\$ (76,894)
<i>Sub-total - Cash</i>			\$ (278,870)	\$ (288,853)	\$ (287,943)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20217.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20217.0034	\$ (15,587)	\$ (14,546)	\$ (15,128)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20217.0035	\$ (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>			\$ (21,618)	\$ (14,546)	\$ (15,128)
Total Operating Expenditure			\$ (300,488)	\$ (303,399)	\$ (303,071)
Operating Income					
Contributions - Other Contributions	LIBRARIAN	10123.0200	\$ 2,500	\$ 2,480	\$ -
Other Revenue - Fines & Penalties	LIBRARIAN	10124.0049	\$ 1,000	\$ 2,508	\$ 2,000
Other Revenue - Photocopying, Faxing & Internet	LIBRARIAN	10124.0100	\$ 1,000	\$ 1,947	\$ 1,500
Other Revenue - Other Fees & Charges	LIBRARIAN	10124.0248	\$ 250	\$ 462	\$ 250
<i>Sub-total - Cash</i>			\$ 4,750	\$ 7,397	\$ 3,750
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10121.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 4,750	\$ 7,397	\$ 3,750
<i>Operating Surplus / (Deficit)</i>			\$ (295,738)	\$ (296,002)	\$ (299,321)

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
OTHER RECREATION & CULTURE (Incl Mitchell House, Police Station Museum)					
Operating Expenditure					
Employee Costs - Salaries (Club Development)	MGR COMM SVCS	20220.0130	\$ (40,640)	\$ (28,498)	\$ (38,604)
Employee Costs - Superannuation	MGR COMM SVCS	20220.0141	\$ (4,682)	\$ (3,732)	\$ (4,393)
Other Expenses - Community Programs	MGR COMM SVCS	20221.0356	\$ (10,000)	\$ (6,460)	\$ (5,000)
Other Expenses - Kidsport Program	MGR COMM SVCS	20221.0397	\$ (30,595)	\$ (48,817)	\$ (31,778)
Other Expenses - Donations	DCEO	20221.0255	\$ (33,678)	\$ (23,249)	\$ (34,000)
Other Expenses - Other Operating Costs	MGR COMM SVCS	20221.0312	\$ (2,000)	\$ (620)	\$ (2,000)
Other Expenses - Club Development Program	MGR COMM SVCS	20221.0354	\$ (1,721)	\$ (57)	\$ -
Building & Grounds (PC) - Building Maintenance	BLDG SRVR	21111.0010	\$ (10,000)	\$ (4,871)	\$ (10,000)
Building & Grounds (PC) - Building Operating	BLDG SRVR	21111.0011	\$ (20,000)	\$ (19,322)	\$ (22,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	21111.0052	\$ (4,000)	\$ -	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20222.0308	\$ (24,483)	\$ (24,116)	\$ (25,638)
<i>Sub-total - Cash</i>			\$ (181,799)	\$ (159,742)	\$ (174,413)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20223.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20223.0035	\$ (278,969)	\$ (255,722)	\$ (265,951)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20223.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20223.0188	\$ (24,883)	\$ (22,826)	\$ (21,230)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20223.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (303,852)	\$ (278,548)	\$ (287,181)
Total Operating Expenditure			\$ (485,651)	\$ (438,290)	\$ (461,594)
Operating Income					
Grant Income - Dept of Sport & Recreation	MGR COMM SVCS	10126.0272	\$ -	\$ -	\$ -
Grant Income - Kidsport Program	MGR COMM SVCS	10126.0397	\$ 30,000	\$ 30,000	\$ 50,000
Reimbursements - Club Development Officer Program	MGR COMM SVCS	11109.0354	\$ 25,000	\$ 36,896	\$ 25,000
Reimbursements - Other	MGR COMM SVCS	11109.0229	\$ 10,000	\$ 11,455	\$ -
Other Income - Lease Rental	ACCOUNTANT	11106.0230	\$ 1,105	\$ 1,105	\$ 1,105
<i>Sub-total - Cash</i>			\$ 66,105	\$ 79,456	\$ 76,105
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10125.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 66,105	\$ 79,456	\$ 76,105
Borrowing Costs					
Capital Expenditure					
Principal Repayments - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	51123.0388	\$ (20,264)	\$ (20,264)	\$ (21,762)
Total Capital Expenditure			\$ (20,264)	\$ (20,264)	\$ (21,762)
Operating Expenditure					
Financial Expenses - Loan No 91 - Mount Barker Golf Club (SS)	ACCOUNTANT	21112.0388	\$ (6,316)	\$ (6,064)	\$ (5,207)
Total Operating Expenditure			\$ (6,316)	\$ (6,064)	\$ (5,207)
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,160,671)	\$ (2,746,624)	\$ (2,937,102)
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 355,331	\$ 346,199	\$ 328,003

PROGRAM 12 - TRANSPORT
ROAD MAINTENANCE
Operating Expenditure

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
Other Expenses - Directional Signage	MGR WORKS	21211.0137	\$ (3,500)	\$ (573)	\$ (3,500)
Other Expenses - Signs Audit (incl Kendenup Street Numbers)	MGR WORKS	21211.0302	\$ (12,000)	\$ (1,128)	\$ (6,000)
Other Expenses - Roman Data Upgrade	MGR WORKS	21211.0304	\$ (2,000)	\$ -	\$ (10,000)
Other Expenses - Road Safety Audits	MGR WORKS	21211.0305	\$ (5,000)	\$ (3,446)	\$ (5,000)
Other Expenses - Outstanding Land Resumptions	MGR WORKS	21211.0306	\$ -	\$ -	\$ -
Other Expenses - Professional Services	MGR WORKS	21211.0030	\$ (15,000)	\$ (2,880)	\$ (5,000)
Road Maintenance (PC) - General	MGR WORKS	20225.0126	\$ (1,250,000)	\$ (1,198,348)	\$ (1,300,000)
Road Maintenance (PC) - Tree Pruning	MGR WORKS	20225.0390	\$ (160,000)	\$ (164,492)	\$ (165,000)
Road Maintenance (PC) - Edge Patching	MGR WORKS	20225.0391	\$ (30,000)	\$ -	\$ (30,000)
Road Maintenance (PC) - Slashing & Spraying of Roads	MGR WORKS	20225.0392	\$ (30,000)	\$ (66)	\$ (30,000)
Contribution to Vehicle Crossovers	MGR WORKS	20225.0021	\$ (3,000)	\$ (384)	\$ (3,000)
Street Lighting - Other Operating Costs	MGR WORKS	20227.0312	\$ (87,750)	\$ (65,742)	\$ (70,000)
Admin Services Allocation	ACCOUNTANT	21212.0308	\$ (68,098)	\$ (67,078)	\$ (71,310)
<i>Sub-total - Cash</i>			\$ (1,666,348)	\$ (1,504,137)	\$ (1,698,810)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	20224.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Roads Infrastructure	ACCOUNTANT	20224.0189	\$ (2,782,028)	\$ (2,265,552)	\$ (2,065,552)
Non Cash Expenses - Depreciation - Footpaths Infrastructure	ACCOUNTANT	20224.0190	\$ (19,095)	\$ (18,794)	\$ (19,546)
Non Cash Expenses - Depreciation - Drainage Infrastructure	ACCOUNTANT	20224.0192	\$ (15,972)	\$ (16,039)	\$ (16,681)
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>			\$ (2,817,095)	\$ (2,300,385)	\$ (2,101,778)
Total Operating Expenditure			\$ (4,483,443)	\$ (3,804,522)	\$ (3,800,588)

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	\$ -	\$ -	\$ -
Other Income - Directional Signage	MGR WORKS	10135.0137	\$ 3,500	\$ 77	\$ 1,000
Total Operating Income			\$ 3,500	\$ 77	\$ 1,000

TOTAL TRANSPORT OPERATING EXPENSES

			\$ (4,483,443)	\$ (3,804,522)	\$ (3,800,588)
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TOTAL TRANSPORT OPERATING INCOME

			\$ 3,500	\$ 77	\$ 1,000
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PROGRAM 13 - ECONOMIC SERVICES

RURAL SERVICES

Operating Expenditure

Other Expenses - Donations	DCEO	21305.0255	\$ (2,500)	\$ (2,500)	\$ (5,000)
Other Expenses - Drum Muster	MGR WORKS	21305.0314	\$ (3,000)	\$ (2,495)	\$ (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)	\$ (10,422)	\$ (12,000)
Other Expenses - Boutique Abattoir Study	MGR DEV SVCS	21305.0543	\$ -	\$ -	\$ (25,000)
Admin Services Allocation	ACCOUNTANT	21306.0308	\$ (15,614)	\$ (15,381)	\$ (16,350)
Total Operating Expenditure			\$ (34,114)	\$ (30,798)	\$ (62,350)

Operating Income

Other Income - Drum Muster	MGR WORKS	11305.0241	\$ 3,000	\$ 3,692	\$ 3,000
Other Income - Lease Rental	ACCOUNTANT	11305.0230	\$ 2,000	\$ 582	\$ 2,000
Grant Income - Boutique Abattoir	MGR DEV SVCS	11304.0543	\$ -	\$ 12,204	\$ -
Reimbursements - Reimbursements - Vehicles	ACCOUNTANT	11306.0228	\$ 12,000	\$ 10,320	\$ 12,000
Total Operating Income			\$ 17,000	\$ 26,798	\$ 17,000

FERAL PIG ERADICATION PROGRAM

Operating Expenditure

Employee Costs - Salaries	ACCOUNTANT	21307.0130	\$ (75,000)	\$ (80,065)	\$ (82,000)
Employee Costs - Superannuation	ACCOUNTANT	21307.0141	\$ (8,500)	\$ (7,277)	\$ (8,000)
Employee Costs - Workers Compensation Insurance	DCEO	21307.0043	\$ (2,500)	\$ (2,659)	\$ (3,000)
Other Expenses - Disbursement of Funds	ACCOUNTANT	21308.0286	\$ -	\$ -	\$ -
Other Operating Costs (PC)	ACCOUNTANT	21310.0312	\$ (44,000)	\$ (27,280)	\$ (28,000)
Admin Services Allocation	ACCOUNTANT	21309.0308	\$ (4,800)	\$ (4,400)	\$ (5,000)
Transfer to Trust	ACCOUNTANT	21314.0243	\$ (38,472)	\$ -	\$ -
Total Operating Expenditure			\$ (173,272)	\$ (121,681)	\$ (126,000)

Operating Income

Contributions - Community Groups	ACCOUNTANT	11307.0474	\$ 1,000	\$ -	\$ 1,000
Contributions - Landholders	ACCOUNTANT	11307.0199	\$ -	\$ -	\$ -
Contributions - Local Government	ACCOUNTANT	11307.0473	\$ 3,500	\$ 11,000	\$ 11,000
Contributions - State & Federal Gov't	ACCOUNTANT	11307.0242	\$ 15,000	\$ 25,000	\$ 25,000
Grant Income - Environmental Grant	ACCOUNTANT	11308.0210	\$ 10,000	\$ -	\$ 10,000
Grant Income - Grants - Direct (Untied)	ACCOUNTANT	11308.0212	\$ 61,800	\$ 46,620	\$ 45,000
Other Income - Recharge of Services	ACCOUNTANT	11309.0475	\$ 43,500	\$ 29,656	\$ 34,000
Total Operating Income			\$ 134,800	\$ 112,276	\$ 126,000

TOURISM & AREA PROMOTION

Operating Expenditure

Building & Grounds (PC) - Visitor Centre - Building Maintenance	BLDG SRVR	20244.0010	\$ (5,000)	\$ (4,344)	\$ (5,000)
Building & Grounds (PC) - Visitor Centre - Building Operating	BLDG SRVR	20244.0011	\$ (21,000)	\$ (18,591)	\$ (18,000)
Building & Grounds (PC) - Visitor Centre - Grounds Maintenance	MGR WORKS	20244.0052	\$ (1,500)	\$ (300)	\$ (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	\$ (53,700)	\$ (48,300)	\$ (35,000)
Other Expenses - Visitor Servicing	CEO	21311.0373	\$ -	\$ -	\$ -
Other Expenses - Donations	DCEO	21311.0255	\$ -	\$ -	\$ -
Admin Services Allocation	ACCOUNTANT	21312.0308	\$ (60,628)	\$ (59,721)	\$ (63,488)
Sub-total - Cash			\$ (141,828)	\$ (131,256)	\$ (122,988)
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	\$ (47,589)	\$ (43,623)	\$ (45,368)
Non Cash Expenses - Depreciation - Plant & Equipment	ACCOUNTANT	21313.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21313.0188	\$ (2,595)	\$ (2,380)	\$ (2,475)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	21313.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21313.0078	\$ -	\$ -	\$ -
Sub-total - Non Cash			\$ (50,184)	\$ (46,003)	\$ (47,843)
Total Operating Expenditure			\$ (192,012)	\$ (177,259)	\$ (170,831)

Operating Income

Other Income - Lease Rental	ACCOUNTANT	11312.0230	\$ -	\$ -	\$ -
Sub-total - Cash			\$ -	\$ -	\$ -
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10148.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ -	\$ -	\$ -

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
BUILDING CONTROL					
Operating Expenditure					
Employee Costs - Conferences & Training	BLDG SRVR	20245.0029	\$ (4,500)	\$ -	\$ (4,500)
Employee Costs - Salaries	BLDG SRVR	20245.0130	\$ (139,168)	\$ (124,192)	\$ (142,123)
Employee Costs - Relief Staff / Contractors	BLDG SRVR	20245.0264	\$ (8,000)	\$ (190)	\$ (5,000)
Employee Costs - Superannuation	BLDG SRVR	20245.0141	\$ (33,930)	\$ (35,643)	\$ (34,695)
Employee Costs - Uniforms, Clothing & Accessories	BLDG SRVR	20245.0266	\$ (1,200)	\$ (1,178)	\$ (1,200)
Employee Costs - Workers Compensation Insurance	DCEO	20245.0043	\$ (6,359)	\$ (7,133)	\$ (7,469)
Office Expenses - Advertising	BLDG SRVR	20246.0003	\$ (500)	\$ -	\$ (500)
Office Expenses - Telephone	BLDG SRVR	20246.0144	\$ (500)	\$ (45)	\$ (500)
Other Expenses - BCITF Payments	BLDG SRVR	20247.0316	\$ (25,000)	\$ (14,920)	\$ (25,000)
Other Expenses - Building Services Levy Payments	BLDG SRVR	20247.0315	\$ (5,000)	\$ (11,314)	\$ (7,000)
Other Expenses - Legal Expenses	BLDG SRVR	20247.0071	\$ (1,000)	\$ -	\$ -
Other Expenses - Minor Furniture & Equipment Purchases	BLDG SRVR	20247.0085	\$ (3,000)	\$ (2,214)	\$ (2,000)
Other Expenses - Other Operating Costs	BLDG SRVR	20247.0312	\$ (1,000)	\$ (83)	\$ (1,000)
Other Expenses - Building Maintenance Equipment & Stock	BLDG SRVR	20247.0393	\$ (2,000)	\$ (1,724)	\$ (2,000)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21316.0182	\$ (5,500)	\$ (6,759)	\$ (3,000)
Admin Services Allocation	ACCOUNTANT	20248.0308	\$ (38,404)	\$ (37,831)	\$ (40,215)
<i>Sub-total - Cash</i>			\$ (275,061)	\$ (243,226)	\$ (276,202)
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	\$ (148)	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20249.0036	\$ (4,844)	\$ (2,843)	\$ (2,957)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20249.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20249.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (4,992)	\$ (2,843)	\$ (2,957)
Total Operating Expenditure			\$ (280,053)	\$ (246,069)	\$ (279,159)
Operating Income					
Other Revenue - BCITF Levy	ACCOUNTANT	10155.0247	\$ 25,000	\$ 19,167	\$ 25,000
Other Revenue - BCTIF Commission	ACCOUNTANT	10155.0245	\$ 500	\$ 405	\$ 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	\$ 12,634	\$ 7,000
Other Revenue - Building Licence Fees	BLDG SRVR	10155.0009	\$ 34,000	\$ 36,478	\$ 34,000
Other Revenue - Fines & Penalties	BLDG SRVR	10155.0049	\$ -	\$ -	\$ -
Other Revenue - Other Fees & Charges	BLDG SRVR	10155.0248	\$ 500	\$ 670	\$ 500
Reimbursements - Other	BLDG SRVR	10153.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	BLDG SRVR	10153.0219	\$ 8,400	\$ 8,338	\$ 5,000
<i>Sub-total - Cash</i>			\$ 74,400	\$ 78,306	\$ 73,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10152.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 74,400	\$ 78,306	\$ 73,000

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
CATTLE SALEYARDS					
Operating Expenditure					
Employee Costs - Conferences & Training	SALEYARDS MGR	21320.0029	\$ (4,000)	\$ (1,074)	\$ (4,000)
Employee Costs - Salaries & Wages	SALEYARDS MGR	21320.0130	\$ (227,722)	\$ (231,647)	\$ (236,280)
Employee Costs - Superannuation	SALEYARDS MGR	21320.0141	\$ (23,103)	\$ (22,956)	\$ (23,415)
Employee Costs - Travel & Accommodation	SALEYARDS MGR	21320.0267	\$ (1,500)	\$ (957)	\$ (1,500)
Employee Costs - Uniforms, Clothing & Accessories	SALEYARDS MGR	21320.0266	\$ (2,000)	\$ (1,506)	\$ (2,000)
Employee Costs - Medicals & Vaccinations	SALEYARDS MGR	21320.0275	\$ (500)	\$ (421)	\$ (500)
Employee Costs - Workers Compensation Insurance	DCEO	21320.0043	\$ (5,000)	\$ (4,945)	\$ (5,000)
Office Expenses - Computer Equipment Maintenance	SALEYARDS MGR	21321.0269	\$ (10,000)	\$ (9,026)	\$ (10,000)
Office Expenses - Other Operating Costs	SALEYARDS MGR	21321.0312	\$ (1,500)	\$ (2,656)	\$ (2,000)
Office Expenses - Telephone	SALEYARDS MGR	21321.0144	\$ (4,000)	\$ (5,315)	\$ (5,500)
Other Expenses - Environmental Services	SALEYARDS MGR	21322.0371	\$ (15,000)	\$ (3,310)	\$ (10,000)
Other Expenses - Feed Purchases	SALEYARDS MGR	21322.0317	\$ (5,000)	\$ (3,440)	\$ (5,000)
Other Expenses - Insurances	SALEYARDS MGR	21322.0064	\$ (35,000)	\$ (32,687)	\$ (35,000)
Other Expenses - Licence Fees	SALEYARDS MGR	21322.0287	\$ (4,000)	\$ (2,334)	\$ (3,000)
Other Expenses - NSQA Expenses	SALEYARDS MGR	21322.0357	\$ -	\$ -	\$ -
Other Expenses - Other Operating Costs	SALEYARDS MGR	21322.0312	\$ (15,000)	\$ (16,435)	\$ (22,000)
Other Expenses - Promotional Material & Public Relations	SALEYARDS MGR	21322.0261	\$ (18,000)	\$ (13,173)	\$ (15,000)
Other Expenses - Tools & Sundry	SALEYARDS MGR	21322.0318	\$ (1,050)	\$ -	\$ (1,000)
Other Expenses - Water Monitoring	SALEYARDS MGR	21322.0285	\$ (10,000)	\$ (9,729)	\$ (10,000)
Other Expenses - Sludge Removal	SALEYARDS MGR	21322.0379	\$ (35,000)	\$ (25,650)	\$ -
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21326.0182	\$ (10,000)	\$ (3,854)	\$ (6,000)
Building & Grounds (PC) - Facility Maintenance	BLDG SRVR	21325.0010	\$ (10,000)	\$ (7,218)	\$ (25,000)
Building & Grounds (PC) - Facility Operating	BLDG SRVR	21325.0011	\$ (30,000)	\$ (31,446)	\$ (72,000)
Building & Grounds (PC) - Grounds Maintenance	SALEYARDS MGR	21325.0052	\$ (55,000)	\$ (48,035)	\$ -
Admin Services Allocation	ACCOUNTANT	21323.0308	\$ (71,271)	\$ (70,204)	\$ (74,633)
<i>Sub-total - Cash</i>			\$ (593,646)	\$ (548,018)	\$ (568,828)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21324.0034	\$ (29,357)	\$ (26,729)	\$ (27,264)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21324.0035	\$ (455,761)	\$ (417,781)	\$ (426,137)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21324.0036	\$ (21,230)	\$ (17,906)	\$ (18,264)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	21324.0188	\$ (17,765)	\$ (16,296)	\$ (16,622)
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>			\$ (524,113)	\$ (478,712)	\$ (488,286)
Total Operating Expenditure			\$ (1,117,759)	\$ (1,026,730)	\$ (1,057,114)
Operating Income					
Contributions - Agent Contributions	SALEYARDS MGR	11315.0218	\$ 67,000	\$ 66,641	\$ 67,000
Other Income - Avdata Income	SALEYARDS MGR	11316.0249	\$ 17,600	\$ 19,082	\$ 18,000
Other Income - Entry Fees	SALEYARDS MGR	11316.0044	\$ 12,800	\$ 12,000	\$ 12,800
Other Income - Transit / Hay Feeding	SALEYARDS MGR	11316.0434	\$ 10,000	\$ 7,122	\$ 8,000
Other Income - NLIS Tagging	SALEYARDS MGR	11316.0433	\$ 9,500	\$ 13,051	\$ 12,000
Other Income - Other Operating Income	SALEYARDS MGR	11316.0232	\$ 10,000	\$ 8,138	\$ 8,500
Other Income - Sale of Manure	SALEYARDS MGR	11316.0436	\$ 7,500	\$ 9,839	\$ 8,000
Other Income - Saleyard Weigh & Pen Fees	SALEYARDS MGR	11316.0217	\$ 551,131	\$ 559,362	\$ 560,000
Other Income - Shippers/Private Weigh	SALEYARDS MGR	11316.0476	\$ 12,000	\$ 10,315	\$ 12,000
Other Income - Stock Removal	SALEYARDS MGR	11316.0435	\$ 4,000	\$ 4,786	\$ 4,000
<i>Sub-total - Cash</i>			\$ 701,531	\$ 710,336	\$ 710,300
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11317.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 701,531	\$ 710,336	\$ 710,300
<i>Operating Surplus / (Deficit) (excluding borrowing costs)</i>			\$ (416,228)	\$ (316,394)	\$ (346,814)
Borrowing Costs					
Capital Expenditure					
Loan Repayment - Loan No. 95 - Saleyards Roof	ACCOUNTANT	51326.0468	\$ -	\$ -	\$ (34,128)
Total Capital Expenditure			\$ -	\$ -	\$ (34,128)
Operating Expenditure					
Financial Expenses - Loan No. 95 - Saleyards Roof	ACCOUNTANT	21327.0468	\$ -	\$ -	\$ (16,249)
Total Operating Expenditure			\$ -	\$ -	\$ (16,249)

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
OTHER ECONOMIC SERVICES					
Operating Expenditure					
Water Supply (Standpipes)	MGR WORKS	21328.0319	\$ (55,000)	\$ (55,029)	\$ (50,000)
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	\$ (8,952)	\$ (8,818)	\$ (9,374)
<i>Sub-total - Cash</i>			\$ (66,052)	\$ (63,847)	\$ (61,474)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	21332.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	21332.0035	\$ (199)	\$ -	\$ -
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	21332.0036	\$ (2,167)	\$ (4,099)	\$ (4,263)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	21332.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (2,366)	\$ (4,099)	\$ (4,263)
Total Operating Expenditure			\$ (68,418)	\$ (67,946)	\$ (65,737)
Operating Income					
Other Income - Sale of Water	ACCOUNTANT	11320.0400	\$ 50,000	\$ 41,627	\$ 45,000
Other Income - Sale of Waybill Books	ACCOUNTANT	11320.0401	\$ 500	\$ 414	\$ 500
Other Income - Permits - Trading in Thoroughfares	MGR DEV SVCS	11320.0402	\$ 500	\$ 245	\$ 500
<i>Sub-total - Cash</i>			\$ 51,000	\$ 42,286	\$ 46,000
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	11321.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 51,000	\$ 42,286	\$ 46,000
VEHICLE LICENSING					
Operating Expenditure					
Employee Costs - Conferences & Training	DCEO	21340.0029	\$ (1,000)	\$ (129)	\$ (1,000)
Employee Costs - Salaries	DCEO	21340.0130	\$ (55,772)	\$ (52,231)	\$ (56,952)
Employee Costs - Superannuation	DCEO	21340.0141	\$ (5,230)	\$ (5,085)	\$ (5,340)
Employee Costs - Uniforms, Clothing & Accessories	DCEO	21340.0266	\$ (400)	\$ -	\$ (400)
Employee Costs - Workers Compensation Insurance	DCEO	21340.0043	\$ (1,813)	\$ (2,017)	\$ (1,851)
Admin Services Allocation	ACCOUNTANT	21343.0308	\$ (103,710)	\$ (102,158)	\$ (108,602)
<i>Sub-total - Cash</i>			\$ (167,925)	\$ (161,620)	\$ (174,145)
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	21344.0309	\$ -	\$ -	\$ -
Total Operating Expenditure			\$ (167,925)	\$ (161,620)	\$ (174,145)
Operating Income					
Other Income - Commission on Licencing Receipts	DCEO	11330.0403	\$ 105,000	\$ 98,519	\$ 100,000
Other Income - Sale of Local Authority Plates	DCEO	11330.0404	\$ 500	\$ 433	\$ 500
Reimbursements - Other	DCEO	11331.0229	\$ -	\$ -	\$ -
Reimbursements - Training	DCEO	11331.0432	\$ -	\$ 1,186	\$ -
Total Operating Income			\$ 105,500	\$ 100,138	\$ 100,500
<i>Operating Surplus / (Deficit)</i>			<i>\$ (62,425)</i>	<i>\$ (61,482)</i>	<i>\$ (73,645)</i>
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (2,033,553)	\$ (1,832,102)	\$ (1,951,585)
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 1,084,231	\$ 1,070,140	\$ 1,072,800

PROGRAM 14 - OTHER PROPERTY & SERVICES
PRIVATE WORKS
Operating Expenditure

Private Works Jobs (PC)	ACCOUNTANT	21350.0321	\$ (75,000)	\$ (10,434)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20258.0308	\$ (14,559)	\$ (14,341)	\$ (15,245)
Total Operating Expenditure			\$ (89,559)	\$ (24,775)	\$ (45,245)

Operating Income

Other Revenue - Private Works Charges	ACCOUNTANT	10159.0015	\$ 86,250	\$ 9,718	\$ 34,500
Total Operating Income			\$ 86,250	\$ 9,718	\$ 34,500

<i>Operating Surplus / (Deficit)</i>			\$ (3,309)	\$ (15,057)	\$ (10,745)
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PUBLIC WORKS OVERHEADS
Operating Expenditure

Employee Costs - Conferences & Training	MGR WORKS	20260.0029	\$ (20,000)	\$ (17,087)	\$ (15,000)
Employee Costs - Industry Allowances	MGR WORKS	20260.0337	\$ (34,000)	\$ (31,888)	\$ (34,000)
Employee Costs - Travel & Accommodation	MGR WORKS	20260.0267	\$ (3,600)	\$ (592)	\$ (3,000)
Employee Costs - Medicals & Vaccinations	MGR WORKS	20260.0275	\$ (1,000)	\$ (994)	\$ (1,000)
Employee Costs - Relief Staff / Contractors	MGR WORKS	20260.0264	\$ -	\$ -	\$ -
Employee Costs - Salaries	MGR WORKS	20260.0130	\$ (326,882)	\$ (308,926)	\$ (315,105)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20260.0138	\$ (1,000)	\$ (742)	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20260.0141	\$ (159,357)	\$ (160,014)	\$ (163,214)
Employee Costs - Uniforms, Clothing & Accessories	MGR WORKS	20260.0266	\$ (16,500)	\$ (19,081)	\$ (17,000)
Employee Costs - Workers Compensation Insurance	DCEO	20260.0043	\$ (56,418)	\$ (59,457)	\$ (60,646)
Outside Staff Wages (PC) - Unallocated Wages	MGR WORKS	21410.0322	\$ (349,103)	\$ (367,410)	\$ (374,758)
Office Expenses - Telephone	MGR WORKS	20261.0144	\$ (10,000)	\$ (7,997)	\$ (10,000)
Office Expenses - Other Operating Costs	MGR WORKS	20261.0312	\$ (15,000)	\$ (16,390)	\$ (15,000)
Other Expenses - Subscriptions	MGR WORKS	20262.0258	\$ (3,500)	\$ (1,695)	\$ (3,500)
Other Expenses - Event Road Closures	MGR WORKS	20262.0394	\$ (4,000)	\$ (3,274)	\$ (4,000)
Other Expenses - Minor Equipment	MGR WORKS	20262.0085	\$ (9,500)	\$ (18,895)	\$ (15,000)
Other Expenses - Roman	MGR WORKS	20262.0304	\$ (7,500)	\$ (6,359)	\$ (7,500)
Other Expenses - Carting to Stockpile/Pit Reinstatement	MGR WORKS	20262.0324	\$ (30,000)	\$ (27,164)	\$ -
Building & Grounds (PC) - Building Maintenance	MGR WORKS	20265.0010	\$ (8,500)	\$ (13,228)	\$ (10,000)
Building & Grounds (PC) - Building Operating	MGR WORKS	20265.0011	\$ (30,000)	\$ (28,845)	\$ (30,000)
Building & Grounds (PC) - Grounds Maintenance	MGR WORKS	20265.0052	\$ (16,500)	\$ (7,328)	\$ (16,500)
Building & Grounds (PC) - Depot House - Building Maintenance	BLDG SRVR	21411.0010	\$ (3,000)	\$ 710	\$ (3,000)
Building & Grounds (PC) - Depot House - Building Operating	BLDG SRVR	21411.0011	\$ (2,000)	\$ (788)	\$ (2,000)
Building & Grounds (PC) - Depot House - Grounds Maintenance	MGR WORKS	21411.0052	\$ (750)	\$ (156)	\$ (750)
Vehicle Running Costs - Motor Vehicle Allocations	MGR WORKS	21412.0182	\$ (30,000)	\$ (31,229)	\$ (30,000)
Admin Services Allocation	ACCOUNTANT	20263.0308	\$ (139,282)	\$ (140,104)	\$ (145,851)
<i>Sub-total - Cash</i>			<i>\$ (1,277,392)</i>	<i>\$ (1,268,933)</i>	<i>\$ (1,277,324)</i>
Non Cash Expenses - Annual Leave Accrual	ACCOUNTANT	20264.0309	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20264.0034	\$ (8,508)	\$ (8,401)	\$ (8,569)
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20264.0035	\$ (67,153)	\$ (61,557)	\$ (62,788)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20264.0036	\$ (95,635)	\$ (87,783)	\$ (89,539)
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20264.0188	\$ -	\$ (3,570)	\$ (3,641)
Non Cash Expenses - Long Service Leave Accrual	ACCOUNTANT	20264.0310	\$ -	\$ -	\$ -
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20264.0078	\$ (29,242)	\$ (38,828)	\$ (13,467)
<i>Sub-total - Non Cash</i>			<i>\$ (200,538)</i>	<i>\$ (200,139)</i>	<i>\$ (178,004)</i>
Sub-total Operating Expenditure			\$ (1,477,930)	\$ (1,469,072)	\$ (1,455,328)

Less Allocated - PWO - Public Works Overheads Allocations	ACCOUNTANT	20277.0160	\$ 1,477,930	\$ 1,469,072	\$ 1,455,328
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	\$ 450	\$ 1,500
Reimbursements - Other	ACCOUNTANT	10161.0229	\$ -	\$ -	\$ -
Reimbursements - Salaries	ACCOUNTANT	10161.0219	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			<i>\$ 8,260</i>	<i>\$ 7,210</i>	<i>\$ 8,260</i>
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10160.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 8,260	\$ 7,210	\$ 8,260

	Responsible Officer	Account Number	Amended Budget 30 June 2015	Estimated Actual 30 June 2015	Budget 30 June 2016
PLANT OPERATION COSTS					
Operating Expenditure					
Employee Costs - Apprentice / Trainee	MGR WORKS	20266.0351	\$ (53,697)	\$ (63,303)	\$ (64,569)
Employee Costs - Conferences & Training	MGR WORKS	20266.0029	\$ (3,000)	\$ -	\$ (3,000)
Employee Costs - Plant Operator Maintenance	MGR WORKS	20266.0342	\$ (46,169)	\$ (50,392)	\$ (51,400)
Employee Costs - Salaries (Plant Repairs)	MGR WORKS	20266.0344	\$ (39,130)	\$ (40,161)	\$ (40,964)
Employee Costs - Staff Recruitment Expenses	MGR WORKS	20266.0138	\$ (500)	\$ -	\$ (500)
Employee Costs - Superannuation	MGR WORKS	20266.0141	\$ (7,176)	\$ (5,981)	\$ (6,101)
Employee Costs - Workers Compensation Insurance	MGR WORKS	20266.0043	\$ (1,977)	\$ (2,020)	\$ (2,060)
Operating Costs - Air Conditioning	MGR WORKS	20281.0346	\$ (6,000)	\$ (6,617)	\$ (5,000)
Operating Costs - Edges & Teeth	MGR WORKS	20281.0347	\$ (12,500)	\$ (3,032)	\$ (25,000)
Operating Costs - Fuels	MGR WORKS	20281.0172	\$ (300,000)	\$ (276,881)	\$ (285,000)
Operating Costs - Grease & Oil	MGR WORKS	20281.0272	\$ (15,000)	\$ (13,067)	\$ (15,000)
Operating Costs - Insurance	MGR WORKS	20281.0175	\$ (36,000)	\$ (30,018)	\$ (32,000)
Operating Costs - Plant Service/Repairs	MGR WORKS	20281.0343	\$ (115,000)	\$ (108,898)	\$ (115,000)
Operating Costs - Registration	MGR WORKS	20281.0176	\$ (10,000)	\$ (8,444)	\$ (10,000)
Operating Costs - Major Breakdowns	MGR WORKS	20281.0174	\$ (35,000)	\$ (36,832)	\$ (40,000)
Operating Costs - Tyres	MGR WORKS	20281.0173	\$ (70,000)	\$ (29,242)	\$ (70,000)
Operating Costs - Radio/Communication Equip	MGR WORKS	20281.0385	\$ (5,000)	\$ (1,042)	\$ (5,000)
Operating Costs - Consumables	MGR WORKS	20281.0373	\$ (11,300)	\$ (8,830)	\$ (20,000)
<i>Sub-total - Cash</i>			\$ (767,449)	\$ (684,760)	\$ (790,594)
Non Cash Expenses - Depreciation - Plant, Machinery & Equip	ACCOUNTANT	20270.0036	\$ (485,034)	\$ (442,011)	\$ (450,851)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20270.0078	\$ (52,913)	\$ (62)	\$ (127,559)
<i>Sub-total - Non Cash</i>			\$ (537,947)	\$ (442,073)	\$ (578,410)
Sub-total Operating Expenditure			\$ (1,305,396)	\$ (1,126,833)	\$ (1,369,004)
Less Plant Costs Allocated	ACCOUNTANT	20282.0180	\$ 1,305,396	\$ 1,126,833	\$ 1,369,004
Total Operating Expenditure			\$ -	\$ -	\$ -
Operating Income					
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10163.0106	\$ 11,499	\$ 4,037	\$ 49,439
Total Operating Income			\$ 11,499	\$ 4,037	\$ 49,439
UNCLASSIFIED					
Operating Expenditure					
Employee Costs - OHS Conferences & Training	DCEO	20271.0029	\$ (2,163)	\$ -	\$ (2,000)
Other Expenses - Insurance - Risk Management	DCEO	20273.0064	\$ (21,000)	\$ (19,098)	\$ (20,000)
Other Expenses - Occupational Health & Safety	DCEO	20273.0325	\$ (4,500)	\$ (2,066)	\$ (5,000)
Other Expenses - Communications Tower Site	DCEO	20273.0323	\$ (5,000)	\$ (4,205)	\$ (5,000)
Other Expenses - Other Operating Costs	ACCOUNTANT	20273.0312	\$ (1,000)	\$ (1,009)	\$ (1,000)
Other Expenses - Stocktake Adjustments	ACCOUNTANT	20273.0165	\$ (1,000)	\$ 295	\$ (1,000)
Admin Services Allocation	ACCOUNTANT	20274.0308	\$ (14,393)	\$ (14,175)	\$ (15,072)
<i>Sub-total - Cash</i>			\$ (49,056)	\$ (40,258)	\$ (49,072)
Non Cash Expenses - Depreciation - Furniture & Fittings	ACCOUNTANT	20275.0034	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Land & Buildings	ACCOUNTANT	20275.0035	\$ (1,452)	\$ (348)	\$ (362)
Non Cash Expenses - Depreciation - Plant, Machinery &	ACCOUNTANT	20275.0036	\$ -	\$ -	\$ -
Non Cash Expenses - Depreciation - Infrastructure	ACCOUNTANT	20275.0188	\$ -	\$ (18,768)	\$ (19,519)
Non Cash Expenses - Loss on Sale of Assets	ACCOUNTANT	20275.0078	\$ -	\$ -	\$ -
<i>Sub-total - Non Cash</i>			\$ (1,452)	\$ (19,116)	\$ (19,881)
Total Operating Expenditure			\$ (50,508)	\$ (59,374)	\$ (68,953)
Operating Income					
Other Income - Diesel Rebate	ACCOUNTANT	11420.0405	\$ 26,000	\$ 37,267	\$ 30,000
Other Income - Lease Rental	DCEO	11420.0230	\$ 500	\$ 955	\$ 500
Other Income - Other Operating Income	DCEO	11420.0232	\$ -	\$ -	\$ -
Other Income - Sale of Surplus Materials & Scrap	MGR WORKS	11420.0406	\$ 7,705	\$ (218)	\$ 1,000
Reimbursements - Other	ACCOUNTANT	10167.0229	\$ -	\$ -	\$ -
<i>Sub-total - Cash</i>			\$ 34,205	\$ 38,004	\$ 31,500
Non Cash Revenue - Profit on Sale of Assets	ACCOUNTANT	10166.0106	\$ -	\$ -	\$ -
Total Operating Income			\$ 34,205	\$ 38,004	\$ 31,500
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (140,067)	\$ (84,149)	\$ (114,198)
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 140,214	\$ 58,969	\$ 123,699

Fees & charges

SCHEDULE OF FEES AND CHARGES
Effective from 1 August 2015

Adopted Budget 2015/2016

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
<u>PROGRAM 4 - Governance</u>			
Publications			
'Rich and Beautiful' Book	** c	\$28.00	\$28.00
Rate Book Enquiry			
Written Rate Searches	** c	\$28.00	\$28.00
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$36.00	\$36.00
Rate - Other			
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$26.00	\$26.00
Copy Of Rates Notice - Current Year - Per Notice	** c	\$6.00	\$6.00
Copy Of Rates Notice - Previous Year - Per Notice	** c	\$12.00	\$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	\$0.30	\$0.30
- Black & White Photocopy - A3	c	\$0.60	\$0.60
- Colour Photocopy - A4	c	\$2.00	\$2.00
- Colour Photocopy - A3	c	\$4.00	\$4.00
Other			
Provision of Rural Street Number	** c	\$12.00	\$20.00
Hire of Video/Data Projector - Per Day	** c	\$65.00	\$65.00
Hire of Video/Data Projector - Bond	** c	\$130.00	\$130.00
Hire of Electronic Equipment- Per Day	** c	\$33.00	\$33.00
Hire of Electronic Equipment - Bond	** c	\$120.00	\$120.00
Shire Maps	** c	\$28.00	\$28.00
Sale of GIS Images (A4)	** c	\$12.00	\$12.00
Sale of GIS Images (A3)	** c	\$36.00	\$36.00
Staff Charge-Out Fee - Per Hour	** c	\$80.00	\$80.00

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
<u>PROGRAM 5 - Law, Order & Public Safety</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	\$80.00	\$80.00
- Second Offence - for owner	c	\$95.00	\$95.00
- Third Offence & Thereafter - for owner	c	\$132.00	\$132.00
Daily Sustenance	c	\$26.00	\$26.00

SCHEDULE OF FEES AND CHARGES
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	Statutory (s) or	2014/2015	2015/2016
<u>IMPOUNDING FEES - CATS</u>			
- First Offence - for owner	c	\$80.00	\$80.00
- Second Offence - for owner	c	\$95.00	\$95.00
- Third Offence & Thereafter - for owner	c	\$132.00	\$132.00
Daily Sustenance	c	\$16.00	\$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	\$14.00	\$14.00
<u>IMPOUNDING FEES - STOCK</u>			
All Stock Impounded Between 8.00am & 5.00pm:	c		
- First Offence	c	\$100.00	\$100.00
- Second Offence	c	\$125.00	\$125.00
- Third Offence & Thereafter	c	\$150.00	\$150.00
All Stock Impounded Between 5.00pm & 8.00am:	c		
- First Offence	c	\$130.00	\$130.00
- Second Offence	c	\$155.00	\$155.00
- Third Offence & Thereafter	c	\$185.00	\$185.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$28.00	\$28.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$14.00	\$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 (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)
<u>MISCELLANEOUS</u>			
Bond - Animal Trap	c	\$60.00	\$60.00
Bond - Anti Barking Dog Collar	c	\$60.00	\$60.00
Destruction of Animals at owner's Request	** c	\$80.00	\$80.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	c	\$25.00	\$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
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Adopted Budget 2015/2016

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
<u>PROGRAM 7 - Health</u>			
Health Administration & Inspection			
Itinerant Vendor's Licence - All foods/Per Annum	c	\$142.00	\$142.00
Hawker's Licence - Non Food/Per Annum	c	\$25.00	\$25.00
Annual Registration of Lodging House	c	\$250.00	\$250.00
License & Renewal of Morgue	c	\$113.00	\$113.00
Health Assessment Fee	c	\$118.00	\$118.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$60.00	\$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/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	\$57.00	\$57.00
- Park Home	c	\$118.00	\$118.00
- Temporary Accommodation	c	\$118.00	\$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



SCHEDULE OF FEES AND CHARGES

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Adopted Budget 2015/2016

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	Statutory (s) or	2014/2015	2015/2016
<u>PROGRAM 10 - Community Amenities</u>			
Refuse Collection Services (Receptacle Charge)			
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one approved rubbish bin pickup per week and one 240 litre recycling bin per fortnight at no extra charge, per annum	c	\$185.00	\$190.00
Weekly Service - Commercial & Industrial - This charge permits one approved 240 litre bin pickup, per annum	c	\$185.00	\$190.00
Additional Services - All - per annum	c	\$185.00	\$190.00
Replacement 120 Litre Blue Bin		\$68.00	\$70.00
Replacement 240 Litre Green Bin (Yellow Lid)		\$120.00	\$124.00
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
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Adopted Budget 2015/2016

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Item	Statutory (s) or Token s		<u>2014/2015</u>	<u>2015/2016</u>
1 x 120L or 240L Mobile Garbage Bin - Units of 240L Thereafter	1	c	\$3.35	\$3.45
Car Boot Load	1	c	\$3.35	\$3.45
Station Wagon Boot Load	2	c	\$6.70	\$6.90
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	4	c	\$13.40	\$13.80
Small Truck (2-4 tonne)	12	c	\$40.20	\$41.40
Medium Truck (4-6 tonne)	16	c	\$53.60	\$55.20
Truck (6-8 tonne)	24	c	\$80.40	\$82.80
Truck - 8 Plus Tonne Single Axle	32	c	\$107.20	\$110.40
Truck - 8 Plus Tonne Dual Axle	40	c	\$134.00	\$138.00
Truck (Semi Trailer 20m³ Capacity)	80	c	\$268.00	\$276.00
Truck (8 tonne Rubbish Truck - Compacted)	88	c	\$294.80	\$303.60
Bulk Bin (3m³ or Less)	12	c	\$40.20	\$41.40
Bulk Bin (3m³ - 6m³)	16	c	\$53.60	\$55.20
Bulk Bin (6m³ - 10m³)	24	c	\$80.40	\$82.80
Bulk Bin (11m³ - 20m³)	40	c	\$134.00	\$138.00
Bulk Bin (21m³ - 30m³)	58	c	\$195.00	\$200.10
Bulk Bin (Exceeding 30m³)	61	c	\$205.00	\$210.45
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 - \$/m³ or part thereof - Accepted at O'Neill Road site only	50	c	\$167.50	\$172.50
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	\$43.55	\$60.00
After Hours Septage Disposal call Out Fee	60	c	\$201.00	\$207.00
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1	c	\$3.35	\$3.45
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1	c	\$3.35	\$3.45
Carcasses (Large Animal ie: cow, horse)	4	c	\$13.40	\$13.80
After Hours Carcass Disposal call Out Fee	60	c	N/A	\$207.00
Recyclables (If placed in provided bin or nominated area)	Free	c	No charge	No charge
Cardboard From Commercial Operators (m³)	4	c	\$13.40	\$13.80

SCHEDULE OF FEES AND CHARGES
Effective from 1 August 2015

Adopted Budget 2015/2016

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Tyres (Based On Costs as Charged to the Council)	Statutory (s) or Token		<u>2014/2015</u>	<u>2015/2016</u>
- Passenger Vehicle & Motor Cycle Tyres	1	c	\$3.35	\$3.45
- Light Truck Tyres	2	c	\$6.70	\$6.90
- Truck Tyres	5	c	\$16.75	\$17.25
- Super Single Truck Tyres	6	c	\$20.10	\$20.70
- Passenger Tyre On Rim	3	c	\$10.05	\$10.35
- Light Truck Tyre 4x4 on Rim - not Split Rim	4	c	\$13.40	\$13.80
- Truck Tyre On Rim	11	c	\$36.85	\$37.95
- Small Forklift Tyre Up to 30cm	1	c	\$3.35	\$3.45
- Medium Forklift Tyre 30cm to 45cm	4	c	\$13.40	\$13.80
- Large Forklift Tyre 45cm to 60cm	4	c	\$13.40	\$13.80
- Solid Forklift Tyre Small up to 30cm	5	c	\$16.75	\$17.25
- Solid Forklift Tyre Medium 30cm to 45cm	6	c	\$20.10	\$20.70
- Solid Forklift Tyre Large 45cm to 60 cm	7	c	\$23.45	\$24.15
- Solid Forklift Tyre Extra Large 60cm to 1m	26	c	\$87.10	\$89.70
- Solid Forklift Tyre 1m & Above Per Tonne	53	c	\$177.55	\$182.85
- Tractor Tyre Small Up to 1m	14	c	\$46.90	\$48.30
- Tractor Tyre large 1m to 2m	30	c	\$100.50	\$103.50
- Bobcat Tyre	3	c	\$10.05	\$10.35
- Earthmover Tyre Small Up to 1m	34	c	\$113.90	\$117.30
- Earthmover Tyre Medium 1m to 1.5m	45	c	\$150.75	\$155.25
- Earthmover Tyre large 1.5m to 2m	70	c	\$234.50	\$241.50
- Grader Tyre	30	c	\$100.50	\$103.50

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	Statutory (s) or	2014/2015	2015/2016
Town Planning			
1 Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$113.00	\$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 Planning	prescribed in the Planning
(c) more than \$500,000 but not more than \$2.5 million	s	& Development (Local	& Development (Local
(d) more than \$2.5 million but not more than \$5 million	s	Government Planning	Government Planning
(e) more than \$5 million but not more than \$21.5 million -	s	Fees) Regulations	Fees) Regulations
(f) more than \$21.5 million	s		
where a development has commenced or been carried out:		Maximum Fees as	Maximum Fees as
		prescribed in the Planning	prescribed in the Planning
		& Development (Local	& Development (Local
		Government Planning	Government Planning
		Fees) Regulations	Fees) Regulations
2 Provision of a subdivision clearance:			
(a) not more than five lots	s	Maximum Fees as	Maximum Fees as
(b) more than five lots but not more than 195 lots	s	prescribed in the Planning	prescribed in the Planning
(c) more than 195 lots	s	& Development (Local	& Development (Local
		Government Planning	Government Planning
		Fees) Regulations	Fees) Regulations
3 Application for approval of home occupation			
(a) Initial Fee	s	Maximum Fees as	Maximum Fees as
(b) Renewal Fee	s	prescribed in the Planning	prescribed in the Planning
		& Development (Local	& Development (Local
		Government Planning	Government Planning
		Fees) Regulations	Fees) Regulations

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</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 (Orders and Requisitions)	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	\$57.00	\$57.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$57.00	\$57.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$57.00	\$57.00
9 <u>SCHEME AMENDMENTS AND STRUCTURE PLANS</u>			
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		\$2,750.00	\$2,750.00
- Fee for a Medium Amendment		\$4,840.00	\$4,840.00
- Fee for a Complex Amendment		\$8,250.00	\$8,250.00
- Fee for a Structure Plan		\$4,840.00	\$4,840.00
10 <u>SCHEME AMENDMENT REQUESTS</u>			
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		\$745.00	\$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	\$175.00	\$175.00
Transfer of Licence Fee under Local Law	c	\$60.00	\$60.00
Licence Renewal Fee under Local Law	c	\$60.00	\$60.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,490.00	\$2,490.00
12 <u>ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW</u>			
Application for Permit Fee	c	\$125.00	\$125.00
Permit Renewal/Transfer Fee	c	\$60.00	\$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
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	\$3,200.00
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	\$424.00	\$424.00
Funeral Director's Licence Fee - Single Interment	c	\$160.00	\$160.00
Monumental Mason's Licence Fee - Annual	c	\$56.00	\$56.00
Grave Number Plate	c	\$24.00	\$24.00
Single Funeral Permit (Not Funeral Directors)	c	\$567.00	\$567.00
Photos of a Grave	c	\$28.00	\$28.00
Bond On Sand Box	c	\$53.00	\$53.00
Bond On Shovel	c	\$53.00	\$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	\$1,060.00	\$1,060.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	\$212.00	\$300.00
(b) On application for a form or order of burial for:			
- an ordinary grave	c	\$1,060.00	\$1,060.00
- a grave for any child under seven or stillborn	c	\$635.00	\$635.00
(c) Application for Transfer of Right of Burial	c	\$56.00	\$56.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	c	\$159.00	\$159.00
Re-Opening/Exhumation - Mount Barker (East)			
- Reopening	c	\$1,134.00	\$1,134.00
- Exhumation	c	\$1,360.00	Actual Costs to be Charged
Re-Opening/Exhumation - Rocky Gully			
- Reopening	c	\$1,814.00	\$1,814.00
- Exhumation	c	\$2,268.00	Actual Costs to be Charged
Re-Opening/Exhumation - Kendenup			
- Reopening	c	\$1,360.00	\$1,360.00
- Exhumation	c	\$1,700.00	Actual Costs to be Charged

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Reburial After Exhumation	c	\$907.00	\$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	\$45.00	\$45.00
Extra charge to replace any headstone, monument or kerbing after re-opening any grave.	c	\$417.00	Actual Costs to be Charged
For each interment on a Saturday, Sunday or Public Holiday	c	\$1,430.00	
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	c	\$143.00	
Miscellaneous Charges:			
Permission to erect a headstone and/or monument/kerbing	** c	\$56.00	\$56.00
Permission to erect any nameplate	** c	\$23.00	\$23.00
Interment of Ashes in a Grave or Niche			
- Monday to Friday	** c	\$424.00	\$424.00
- Saturday, Sunday & Public Holidays	** c	\$636.00	\$636.00
Niche wall			
- single niche - (Plus actual costs for bronze plate)	** c	\$453.00	\$453.00
- double niche - (Plus actual costs for bronze plate)	** c	\$907.00	\$907.00
- vases for niche wall	** c	\$80.00	\$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	\$1,060.00	\$1,060.00
- Grant of Memorial for Ashes (Garden Niche)	** c	\$212.00	\$300.00
(b) On Application for a Form or Order of Burial For:			
- an Ordinary Grave (Section A - Lawn Section)	** c	\$1,060.00	\$1,060.00
- an Ordinary Grave (Section E - Headstone Section)	** c	\$1,139.00	\$1,139.00
- a Grave of a Child under Seven Years of Age or Stillborn	** c	\$636.00	\$636.00
(c) Application for Transfer of Right of Burial	c	\$56.00	\$56.00
If graves are required to be sunk deeper than 1.8 metres then the cost of each additional 300mm	** c	\$159.00	\$159.00
Re-opening an Ordinary Grave for Each Interment or Exhumation			
- Reopening	** c	\$1,134.00	\$1,134.00

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- Exhumation	** c	\$1,360.00	Actual Costs to be Charged
Reburial After Exhumation	** c	\$907.00	\$907.00
For each interment on a Saturday, Sunday or Public Holiday	** c	\$1,430.00	\$1,430.00
Interment of Ashes in a Grave or Niche			
- Monday to Friday	** c	\$424.00	\$424.00
- Saturday, Sunday & Public Holidays	** c	\$636.00	\$636.00
Miscellaneous Charges:			
Garden Ground Niche (plus plaque cost below)	** c	\$498.00	\$498.00
Plaque (Bronze on Concrete Plinth)		Actual Costs to be charged	Actual Costs to be charged
Garden of Remembrance - Kerb Plaque	** c	\$340.00	\$340.00
Memorial Rock - Standard - Up to 700mm High	** c	\$3,400.00	\$3,400.00
Memorial Seat - 25 Years	** c	\$4,535.00	\$4,535.00
Memorial Seat - Additional Plaques	** c	\$340.00	Actual Costs to be charged
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$2,268.00	\$2,268.00
Memorial Tree - Medium - 2m to 4m	** c	\$3,400.00	\$3,400.00
Memorial Tree - Large - Over 4m	** c	\$4,535.00	\$4,535.00
Memorial Tree - Plaques and Cameos	** c	\$340.00	Actual Costs to be charged

*The costs for a memorial tree include the option of a memorial bedrock / flower vase, which can hold up to two sets of ashes



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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
<u>PROGRAM 11 - Recreation & Culture</u>			
All halls			
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	\$20.00	\$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	\$42.00	\$42.00
Full Day - More than Four Hours	** c	\$84.00	\$84.00
Chair Set Up Fee	** c	\$84.00	\$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	\$14.00	\$14.00
Per Full Day	** c	\$28.00	\$28.00
Per Half Day Regular Booking	** c	\$8.50	\$8.50
Per Full Day Regular Booking	** c	\$14.00	\$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	\$63.50	\$63.50
Full Day - More than Four Hours	** c	\$127.00	\$127.00
Per hour Rate	** c	\$20.00	\$20.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires Per Annum			



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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
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	\$34.00	\$34.00
Full Day - More than Four Hours	C	\$56.00	\$56.00
Chair Set Up Fee	**	\$56.00	\$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	\$95.00	\$95.00
Full Day - More than Four Hours	** C	\$180.00	\$180.00
Skinner Pavilion			
Half Day - less than Four Hours	** C	\$28.00	\$28.00
Full Day - More than Four Hours	** C	\$56.00	\$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	\$34.00	\$34.00
Full Day - More than Four Hours	** C	\$56.00	\$56.00
Annual Rental	** C	\$284.00	\$284.00
Landmark - Sheep Pavilion - Plus 10% Private Pen Hire	** C	\$290.00	\$290.00
Cleaning Fee - Sheep Sales	** C	\$454.00	\$454.00
Private Sales - Cattle, Sheep or Goats - Plus 10% Private Pen Hire	C	\$454.00	\$454.00
Bond On Sheep Pens	C	\$300.00	\$300.00
Showers & Toilets Only (Above bonds apply)	** C	\$40.00	\$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	\$400.00
Bond for Hire of Shared Equine Facility	C	\$500.00	\$500.00
Agricultural Shows/Field Days	** C	\$567.00	\$567.00
Shared Equine Facility - Per Day	** C	\$57.00	\$57.00
Shared Equine Facility - Per Annum - (RDA and Stock Horse Society - Each)	** C	\$397.00	\$397.00
Mount Barker Turf Club - Per Meeting (Includes Polocrosse Ground Rental)	** C	\$510.00	\$510.00
Hire of Oval	** C	\$40.00	N/A
Sporting Club Oval Hire	** C	\$40.00	N/A
Training (With Lights) - Per Hour	** C	\$23.00	\$15.00
Circus - Fee	** C	\$530.00	\$530.00
Circus - Bond	** C	\$1,500.00	\$1,500.00
Sounness Park			
<u>Grounds</u>			
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	** C	\$200.00	\$400.00
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	** C	\$400.00	\$800.00
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	** C	N/A	\$1,000.00
Lights - Competition (Per Hour)	** C	\$20.00	\$20.00
Lights - Training (Per Hour)	** C	\$15.00	\$15.00
Lights Key Deposit (Per Disc)	** C	\$50.00	\$50.00
Circus - Fee (Not permitted)	** C	N/A	N/A
Circus - Bond (N/A)	** C	N/A	N/A
Note - There is no charge for training, competition or events on any oval or the hockey ground.			
<u>Change Rooms</u>			
Bond (Each Code playing at Sounness Park - No play unless bond at set amount.)	** C	\$1,000.00	\$1,000.00
Key Deposit (Per Key/Disc)	** C	\$50.00	\$50.00
Hire of whole building	** C	N/A	\$120.00
Hire of changeroom 1 (includes strapping room 1)	** C	N/A	\$25.00
Hire of changeroom 2 (includes strapping room 2)	** C	N/A	\$25.00
Hire of changeroom 3	** C	N/A	\$25.00
Hire of changeroom 4	** C	N/A	\$25.00
Hire of Umpire Room (per room)	** C	N/A	\$25.00
Storerooms 1 - 4 - Hire per annum (Foundation Clubs)	** C	N/A	\$300.00
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)			
(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)			



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Narrikup & Rocky Gully Ovals (Kendenup Oval not applicable due to lease)			
Bond - Functions Without Alcohol	** C	N/A	\$400.00
Bond - Functions With Alcohol	** C	N/A	\$800.00
Cricket Association(s) - Per Season - Per Oval (Oval Only)	** C	\$500.00	N/A
Hire of Oval	** C	\$40.00	N/A
Polocrosse Ground			
Ground rental per annum	** C	N/A	N/A
Ground rental per event	** C	\$56.00	N/A
Football Club (Frost Park)			
Bond	C	\$500.00	N/A
Use of Facilities - Including Use of Lights - Per Annum	** C	\$2,140.00	N/A
Tennis Courts			
Mt Barker Tennis Club - Per Season	** C	\$750.00	\$750.00

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
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	Free
Five - 16 Years	** c	\$5.00	\$5.00
All Adults	** c	\$5.00	\$5.00
Showers (Per 2 minute duration)	** c	\$0.20	Free
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	N/A
Five - 16 Years	** c	\$75.00	\$80.00
Adult Season Tickets	** c	\$75.00	\$80.00
Adult Season Tickets - Concession	** c	\$45.00	\$50.00
Family Season Tickets - Two Adults & Two Children	** c	\$215.00	\$225.00
- Additional family members	** c	\$21.00	\$25.00
<u>Half Season Tickets</u>			
Under Five Years - Half Season Tickets - 1 February Onwards	** c	\$20.00	N/A
Five - 16 Years - Half Season Tickets - 1 February Onwards	** c	\$40.00	\$42.50
Adult - Half Season Tickets - 1 February Onwards	** c	\$40.00	\$42.50
Concession - Half Season Tickets - 1 February Onwards	** c	\$25.00	\$27.50
Family Half Season Tickets - Two Adults & Two Children	** c	\$110.00	\$120.00
- Additional family members	** c	\$10.50	\$12.00
<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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	Statutory (s) or	2014/2015	2015/2016
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	\$9.00	\$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	At Cost Plus Staff Time	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	\$2.00	\$2.00



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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
<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>Annual crèche membership for up to two children when bought in conjunction with a gym membership</u>	** c	N/A	\$260.00
<u>Full Centre Memberships 'Gold' (24 Hour, 7 Day Access)</u>			
ADULT			
- Twelve Months	** c	\$438.00	\$438.00
FAMILY (Two Adults Only)			
- Twelve Months	** c	\$803.00	\$803.00
CORPORATE (Minimum 10 purchases)			
- Twelve Months	** c	\$395.00 each	\$395.00 each
CONCESSION			
- Twelve Months	** c	\$278.00	\$278.00

SCHEDULE OF FEES AND CHARGES
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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
<u>Full Centre Memberships 'Silver'</u>			
CHILDREN under 16			
- One Month	** C	\$52.00	\$52.00
- Three Months	** C	\$93.00	\$93.00
- Six Months	** C	\$144.00	\$144.00
- Twelve Months	** C	\$227.00	\$227.00
ADULT			
- One Month	** C	\$77.00	\$77.00
- Three Months	** C	\$144.00	\$144.00
- Six Months	** C	\$247.00	\$247.00
- Twelve Months	** C	\$386.00	\$386.00
FAMILY			
- One Month	** C	\$123.00	\$123.00
- Three Months	** C	\$247.00	\$247.00
- Six Months	** C	\$386.00	\$386.00
- Twelve Months	** C	\$700.00	\$700.00
CONCESSION			
- One Month	** C	\$52.00	\$52.00
- Three Months	** C	\$93.00	\$93.00
- Six Months	** C	\$144.00	\$144.00
- Twelve Months	** C	\$227.00	\$227.00
CORPORATE (Minimum 10 purchases)			
- Twelve Months	** C	\$330.00	\$330.00
<u>Full Centre Memberships 'Gold' - Direct Debit Membership</u>			
ADULT			
- Twelve Months - (Fee payable per fortnight)		\$21.00	\$21.00
FAMILY (Two Adults Only)			
- Twelve Months - (Fee payable per fortnight)		\$35.00	\$35.00
CONCESSION			
- Twelve Months - (Fee payable per fortnight)		\$15.00	\$15.00

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<u>Full Centre Memberships 'Silver' - Direct Debit Membership</u>			
ADULT			
- Six Months - (Fee payable per fortnight)		\$25.00	\$25.00
- Twelve Months - (Fee payable per fortnight)		\$19.00	\$19.00
FAMILY			
- Six Months - (Fee payable per fortnight)	** c	\$35.00	\$35.00
- Twelve Months - (Fee payable per fortnight)	** c	\$31.00	\$31.00
CONCESSION			
- Six Months - (Fee payable per fortnight)		\$16.50	\$16.50
- Twelve Months - (Fee payable per fortnight)		\$13.00	\$13.00
<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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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Silver'			
Students - Five - 16 Years	** C	\$265.50	\$265.50
Adult	** C	\$415.00	\$415.00
Family - Two Adults & Two Children	** C	\$825.00	\$825.00
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Gold'			
Students - Five - 16 Years	** C	\$320.00	\$320.00
Adult	** C	\$463.00	\$463.00
Family - Two Adults & Two Children	** C	\$922.00	\$922.00
Joint memberships with Direct Debit - Both Silver and Gold fees from above plus \$65 each fee for Direct Debit.			
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Silver' - Direct Debit Membership			
ADULT			
- Twelve Months - (Fee payable per fortnight)		\$22.00	\$22.00
FAMILY			
- Twelve Months - (Fee payable per fortnight)	** C	\$39.00	\$39.00
CONCESSION			
- Twelve Months - (Fee payable per fortnight)		\$15.00	\$15.00
Joint Membership Passes Swimming Pool & Recreation Centre - Twelve Month Period 'Gold' - Direct Debit Membership			
ADULT			
- Twelve Months - (Fee payable per fortnight)		\$24.00	\$24.00
FAMILY			
- Twelve Months - (Fee payable per fortnight)	** C	\$43.00	\$43.00
CONCESSION			
- Twelve Months - (Fee payable per fortnight)		\$17.00	\$17.00

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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	\$2.00	\$2.00
Photocopying A3 B&W - Per Copy		** c	\$0.60	\$0.60
Photocopying A3 Colour - Per Copy		** c	\$4.00	\$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	\$0.30	\$0.30



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PROGRAM 13 - Economic Services	Statutory (s) or	2014/2015	2015/2016
Rural Services			
Waybill Books	** C	\$17.50	\$17.50
Standpipe Cards	** C	\$16.50	\$16.50
Standpipe Water - Per Kilolitre	** C	\$2.50	\$2.60
Non Potable Water Charge - Per Kilolitre	** C	\$2.50	\$2.60
Mount Barker Regional Saleyards			
Cattle Weighing & Penning - Per Head	** C	\$9.25	\$9.55
Cattle Penning Only - Per Head	** C	\$9.25	\$9.55
Cattle Weighing Only - Per Head	** C	\$3.92	\$4.05
Private Weighs - Per Head	** C	\$3.92	\$4.05
Shipping Weighs - Per Head	** C	\$3.92	\$4.05
Private/Shipping/Weighing only (per head – under 20 Cattle)	** C	\$5.52	\$5.70
Stud Bull Sale - Per Head	** C	\$12.37	\$12.75
Feed - Per Bale	** C	At Cost Plus \$4.80	At Cost Plus \$5.00
Removal - Per Head	** C	\$155.00	\$159.65
Agents Levy - Per Head	** C	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** C	\$0.57	\$0.59
Manure Sales - Per Bobcat Bucket	** C	\$15.50	\$16.00
NLIS tagging services (per head / without permit – no evidence of previous tag)	** C	\$36.60	\$37.70
NLIS tagging services (per head / without permit - evidence of previous tag)	** C	\$18.30	\$18.85
NLIS tagging services (per head / non-readable tag)	** C	\$18.30	\$18.85
NLIS tagging services (per head / with permit)	** C	\$18.30	\$18.85
NLIS tagging services - Bulls (per head)	** C	\$53.80	\$55.40
Transit Cattle - Per Head - Per Day (>2 animals)	** C	\$3.90	\$4.00
Transit Cattle - Per Head - Per Day (<=2 animals)	** C	\$5.50	\$5.60
Crush Fee - Per Head	** C	\$2.50	\$2.58
Agistment Fee (per head/per week)	** C	\$0.38	\$0.39

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
Building Inspections			
Swimming Pool Inspection Fees - Four Yearly	s	\$55.00	\$56.00
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	As Per Building Regulations	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$113.00	\$113.00
Building Permit Archive Search	** c	\$57.00	\$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	\$34.00	\$34.00



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PROGRAM 14 - Other Property & Services

Works and Services

	Statutory (s) or	2014/2015	2015/2016
Gates Permit Application	** c	\$60.00	\$60.00
Permanent Road Closure Application	** c	\$595.00	\$595.00
Temporary Road Closure Application	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Road Renaming Application	** c	\$228.00 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 CostsTo Be Charged	Actual CostsTo Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c	\$30.00	\$30.00
Standard Crossover Charges (The Council will contribute half of this cost subject to conforming with specifications)			
- Sealed Urban Crossover	** c	\$550.00	\$550.00
- Unsealed Urban Crossover	** c	\$330.00	\$330.00
- Sealed Rural Crossover	** c	\$550.00	\$550.00
- Unsealed Rural Crossover	** c	\$440.00	\$440.00

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	Statutory (s) or	<u>2014/2015</u>	<u>2015/2016</u>
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (During Working Hours)			
Excavator	** c	\$177.00	\$177.00
Grader	** c	\$177.00	\$177.00
Loader	** c	\$150.00	\$150.00
Backhoe/Loader	** c	\$105.00	\$105.00
Skid-steer Loader	** c	\$88.00	\$88.00
Low Loader	** c	\$143.00	\$143.00
7/8 Tonne Truck	** c	\$98.00	\$98.00
Tandem Truck	** c	\$122.00	\$122.00
Tandem Truck & Pig Trailer	** c	\$184.00	\$184.00
Tractor & Broom/Slasher/Cutter	** c	\$113.00	\$113.00
4 Tonne Truck	** c	\$82.00	\$82.00
Chipper - Two men	** c	\$152.00	\$152.00
Vibrating Roller	** c	\$137.00	\$137.00
Multi Wheel Roller	** c	\$137.00	\$137.00
Semi Trailer	** c	\$148.00	\$148.00
Fogger	** c	\$57.00	\$57.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	** c	\$17.50	\$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	\$36.00	\$36.00
Additional Man Hours - Supervision	** c	\$41.00	\$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%	10%