SHIRE OF

BOYUP BROOK

SHIRE OF BOYUP BROOK

DRAFT STATUTORY BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
REVENUE				
Rates	8	2,131,351	2,128,241	2,293,355
Operating Grants, Subsidies and Contributions		773,096	866,948	1,281,080
Fees and Charges	13	973,949	976,692	1,043,330
Interest Earnings	2(a)	115,340	125,344	115,350
Other Revenue		6,500	68,259	38,920
		4,000,236	4,165,484	4,772,035
EXPENSES				
Employee Costs		(2,219,327)	(2,021,210)	(2,243,655)
Materials and Contracts		(1,689,607)	(1,614,281)	(1,310,445)
Utility Charges		(156,369)	(132,974)	(135,910)
Depreciation	2(a)	(805,519)	(1,241,080)	(1,645,595)
Interest Expenses	2(a)	(42,023)	(41,255)	(38,535)
Insurance Expenses		(289,540)	(226,263)	(238,000)
Other Expenditure		(21,663)	(224,666)	(210,475)
		(5,224,048)	(5,501,729)	(5,822,615)
		(1,223,812)	(1,336,245)	(1,050,580)
Non-Operating Grants, Subsidies and Contributions		1,862,372	1,696,273	1,834,600
Profit on Asset Disposals	4	868	0	0
Loss on Asset Disposals	4	0	0	0
NET RESULT		**639,428**	**360,028**	**784,020**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	14,500,000	0
Total Other Comprehensive Income		0	14,500,000	0
TOTAL COMPREHENSIVE INCOME		**639,428**	**14,860,028**	**784,020**

Notes:

2014-15 fair value adjustments relating to re-measurement of financial assets at fair value, will be processed through profit or loss. Since fair value changes on revaluation of non-current assets will be impacted upon by external forces, they could not be reliably estimated at the time of budget adoption - hence a nil value shown.

Any 2014-15 fair value adjustment events relating to the re-measurement of financial assets at fair value will be asessed at the time they occur, with compensating budget amendments made as necessary.

It is expected that where changes in revaluation of non-current assets occur in 2014-15, they will relate to non-cash transactions and as such will have no impact on this budget document.

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

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		1,400	20	400
General Purpose Funding		2,812,603	2,768,128	3,540,425
Law, Order, Public Safety		43,650	60,567	42,285
Health		662,575	653,362	687,780
Education and Welfare		8,329	10,358	10,625
Housing		44,185	42,387	43,065
Community Amenities		108,006	119,805	123,460
Recreation and Culture		56,950	55,878	43,915
Transport		149,155	248,873	159,590
Economic Services		88,383	96,586	100,210
Other Property and Services		25,000	109,503	55,225
		4,000,236	4,165,467	4,806,980
EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(446,552)	(334,479)	(310,715)
General Purpose Funding		(100,130)	(96,416)	(106,655)
Law, Order, Public Safety		(173,130)	(158,628)	(165,490)
Health		(668,311)	(830,293)	(889,300)
Education and Welfare		(104,069)	(86,830)	(85,435)
Housing		(56,248)	(76,808)	(70,755)
Community Amenities		(323,924)	(309,166)	(312,575)
Recreation & Culture		(687,904)	(636,189)	(708,165)
Transport		(1,988,012)	(2,714,160)	(2,814,545)
Economic Services		(626,782)	(307,874)	(331,590)
Other Property and Services		(6,963)	90,386	(23,800)
		(5,182,025)	(5,460,457)	(5,819,025)
FINANCE COSTS (Refer Notes 2 & 5)				
Health		(2,484)	(2,030)	(1,545)
Education and Welfare		(19,054)	(19,290)	(18,695)
Housing		(4,990)	(4,990)	(4,720)
Community Amenities		(1,374)	(1,375)	(1,215)
Recreation & Culture		(9,089)	(9,090)	(8,590)
Economic Services		(3,535)	(2,985)	(2,390)
Other Property and Services		(1,497)	(1,495)	(1,380)
		(42,023)	(41,255)	(38,535)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Law, Order, Public Safety		0	0	217,200
Recreation & Culture		0	0	563,370
Transport		1,862,372	1,696,273	1,054,030
		1,862,372	1,696,273	1,834,600
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Profit on Asset Disposals	4	868	0	0
Loss on Asset Disposals	4	0	0	0
		868	0	0
NET RESULT		**639,428**	**360,028**	**784,020**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	14,500,000	0
Total Other Comprehensive Income		0	14,500,000	0
TOTAL COMPREHENSIVE INCOME		**639,428**	**14,860,028**	**784,020**

Notes:

2014-15 fair value adjustments relating to re-measurement of financial assets at fair value, will be processed through profit or loss. Since fair value changes on revaluation of non-current assets will be impacted upon by external forces, they could not be reliably estimated at the time of budget adoption - hence a nil value shown.

Any 2014-15 fair value adjustment events relating to the re-measurement of financial assets at fair value will be asessed at the time they occur, with compensating budget amendments made as necessary.

It is expected that where changes in revaluation of non-current assets occur in 2014-15, they will relate to non-cash transactions and as such will have no impact on this budget document.

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

SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS - to be completed
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
Cash Flows From Operating Activities				
Receipts				
Rates		2,131,351	2,049,898	2,318,855
Operating Grants, Subsidies and Contributions		773,096	728,136	1,318,605
Fees and Charges		973,949	961,221	1,010,330
Interest Earnings		115,340	125,344	115,350
Goods and Services Tax		200,000	264,266	200,000
Other		6,500	68,259	38,920
		4,200,236	4,197,124	5,002,060
Payments				
Employee Costs		(2,219,327)	(2,052,812)	(2,332,405)
Materials and Contracts		(1,159,607)	(1,641,602)	(1,560,445)
Utility Charges		(156,369)	(132,974)	(135,910)
Insurance Expenses		(289,540)	(226,263)	238,000
Interest Expenses		(42,023)	(41,255)	(38,535)
Goods and Services Tax		(200,000)	(218,184)	(200,000)
Other		(551,663)	(224,666)	(210,475)
		(4,618,529)	(4,537,756)	(4,239,770)
Net Cash Provided By Operating Activities	15(b)	(418,293)	(340,632)	762,290
Cash Flows from Investing Activities				
Payments for Purchase of				
Property, Plant & Equipment	3	(136,600)	(147,417)	(690,000)
Furniture & Equipment		(7,451)	(64,150)	(35,000)
Payments for Construction				
Land & Buildings		(305,433)	(216,448)	(2,770,710)
Roads		(2,101,772)	(1,208,857)	(1,961,315)
Footpaths		(28,000)	0	(28,000)
Other Infrastructure	3	(147,626)	(51,665)	(804,875)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,862,372	1,696,273	1,834,600
Proceeds from Sale of Plant & Equipment	4	17,360	28,709	550,500
Net Cash Used in Investing Activities		(847,150)	36,445	(3,904,800)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(45,049)	(48,869)	(47,760)
Advances to Community Groups		(150,000)	0	0
Proceeds from New Debentures	5	450,000	0	1,600,000
Net Cash Provided By (Used In) Financing Activities		254,951	(48,869)	1,552,240
Net Increase (Decrease) In Cash Held		(1,010,492)	(353,056)	(1,590,270)
Cash at Beginning of Year		2,794,269	2,793,611	2,440,555
Cash and Cash Equivalents at the End of the Year	15(a)	1,783,777	2,440,555	850,285

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

SHIRE OF BOYUP BROOK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
REVENUES	1,2			
Governance		1,400	20	400
General Purpose Funding		681,252	639,888	1,247,070
Law, Order, Public Safety		43,650	60,567	42,285
Health		662,575	653,362	687,780
Education and Welfare		8,329	10,358	10,625
Housing		44,185	42,387	43,065
Community Amenities		108,006	119,805	123,460
Recreation and Culture		56,950	55,878	43,915
Transport		150,023	248,873	159,590
Economic Services		88,383	96,586	100,210
Other Property and Services		25,000	109,503	55,225
		1,869,753	2,037,227	2,513,625
EXPENSES	1,2			
Governance		(446,552)	(334,479)	(310,715)
General Purpose Funding		(100,130)	(96,416)	(106,655)
Law, Order, Public Safety		(173,130)	(158,628)	(165,490)
Health		(670,795)	(832,323)	(890,845)
Education and Welfare		(123,123)	(106,120)	(104,130)
Housing		(61,238)	(81,798)	(75,475)
Community Amenities		(325,298)	(310,541)	(313,790)
Recreation & Culture		(696,993)	(645,279)	(716,755)
Transport		(1,988,012)	(2,714,160)	(2,814,545)
Economic Services		(630,317)	(310,859)	(333,980)
Other Property and Services		(8,460)	88,891	(25,180)
		(5,224,048)	(5,501,712)	(5,857,560)
Net Operating Result Excluding Rates		**(3,354,295)**	**(3,464,485)**	**(3,343,935)**
Adjustments for Cash Budget Requirements:				
Adjustment for Employee Entitlements		0	42,480	0
Movement in Salaries & Wages & Accrued Interest		0	(19,104)	0
(Profit)/Loss on Asset Disposals	4	(868)	0	0
Depreciation on Assets	2(a)	805,519	1,241,080	1,645,595
Capital Expenditure and Revenue				
Non-Operating Grants & Contributions		1,862,372	1,696,273	1,834,600
Purchases - Investment Property	3	0	0	(345,000)
Purchases - Buildings	3	(305,433)	(216,448)	(2,425,710)
Purchases - Plant and Equipment	3	(136,600)	(147,417)	(690,000)
Purchases - Furniture and Equipment	3	(7,451)	(64,150)	(35,000)
Purchase Infrastructure Assets - Roads	3	(2,101,772)	(1,208,857)	(1,961,315)
Purchase Infrastructure Assets - Footpaths	3	(28,000)	0	(28,000)
Purchase Infrastructure Assets - Drainage	3	0	(41,068)	0
Purchase Infrastructure Assets - Other	3	(147,626)	(10,597)	(804,875)
Proceeds from Disposal of Assets	4	17,360	28,709	550,500
Repayment of Debentures	5	(45,049)	(48,869)	(47,760)
Proceeds from New Debentures	5	450,000	0	1,600,000
Loan Advances		(150,000)	0	0
Transfers to Reserves (Restricted Assets)	6	(260,273)	(311,173)	(153,968)
Transfers from Reserves (Restricted Assets)	6	0	46,000	691,033
		(852,472)	(277,597)	(1,815,495)
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,274,199	1,569,866	1,220,480
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	3,434	1,220,480	0
Total Amount Raised from General Rate	8	**(2,131,351)**	**(2,128,240)**	**(2,293,355)**

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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 authoratative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

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

(c) 2013-14 Actual/Estimate Balances

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

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets

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

(f) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

(g) Superannuation

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

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

(h) 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 with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates (and if applicable, service charges), and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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.

(j) Inventories

General

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

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

Land Held for Resale

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

Gains and losses are recognised in the statement of comprehensive income 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 resale would be classified as current except where it is held as non-current based on Council's intention to release for sale.

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

(k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

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

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are furniture and equipment, plant and equipment, land, land and buildings, roads infrastructure and infrastructure other: and
(b) for the financial year ending on 30 June 2014, the fair value of all of the bridges assets of the local government; and
(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

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

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

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

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

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

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

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

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

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

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

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

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

Transitional Arrangement

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

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

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Land Under Roads

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

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

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

Whilst this 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

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

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	35-50 years
seal	
- bituminous seals	20-25 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	35-50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	35-50 years
Footpaths - slab	50 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

All land and land and building acquisitions, regardless of price, will be capitalised. Expenditure on items of equipment under $500 is not capitalised. Rather, it is recorded on an asset inventory listing. Expenditure on infrastructure totalling less than $1,000 on any one item in any one year need not be capitalised.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

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

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; and

(b) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments
Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities 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.

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

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

They are subsequently measured at fair value with changes in such fair value (ie 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 the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

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

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

Impairment
At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)
Derecognition
Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. 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.

(m) Impairment
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 (eg AASB 116). 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.

(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.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(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.

(q) Provisions
Provisions are recognised when:
a) the Council has a present legal or constructive obligation as a result of past events;
b) for which it is probable that an outflow of economic benefits will result; and
c) that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(s) Comparative Figures

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

(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.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUES AND EXPENSES	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	15,500	15,290	14,450
Other Services	1,000	2,220	4,250
Depreciation			
By Program			
Governance	3,085	1,220	3,085
General Purpose Funding	0	0	0
Law, Order, Public Safety	9,516	10,750	9,515
Health	23,620	20,340	23,620
Education and Welfare	7,917	8,115	7,915
Housing	20,585	21,285	20,585
Community Amenities	14,757	13,725	14,760
Recreation and Culture	57,279	58,350	57,275
Transport	447,669	870,695	1,286,585
Economic Services	7,706	11,150	8,870
Other Property and Services	213,385	225,450	213,385
	805,519	1,241,080	1,645,595
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures *(refer note 5(a))*	42,023	41,255	38,535
	42,023	41,255	38,535
Rental Charges			
- Operating Leases	0	0	0
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	50,000	41,880	36,500
- Other Funds	60,749	51,384	46,650
Other Interest Revenue *(refer note 12)*	17,800	32,080	32,200
	128,549	125,344	115,350

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE
Member of Council Allowances and Reimbursements. Civic Functions. Election Expenses and Governance of the Shire.

GENERAL PURPOSE FUNDING
Rates Levied. Interest on late payment of rates. General Purpose Grants & Interest Received on Investments.

LAW, ORDER, PUBLIC SAFETY
Fire Prevention. Supervision of various Local Laws. Ranger Services and Animal Control. Civil Emergency Services.

HEALTH
Environmental Health. Food Control. Pest Control. Immunisation and Provision of Medical Services.

EDUCATION AND WELFARE
Pre-Schools and other Education. Aged and Disabled. Senior Citizen Services and Youth Welfare.

HOUSING
Public and Staff Housing.

COMMUNITY AMENITIES
Refuse Collection Services. Landfill Site Operations. Protection of the Environment. Administration of the Town Planning Scheme. Cemetery and Memorials Maintenance and Urban and Storm Water Drainage Works.

RECREATION AND CULTURE
Maintenance of Halls. Swimming Pool. Reserves and Parks & Gardens. Sport and Recreation. Libraries and Other Culture.

TRANSPORT
Maintenance of Roads. Bridges and Footpaths. Street Lighting. Crossovers. Verge Maintenance. Street Sweeping. Street Trees. Vehicle Licencing. Traffic Management & Parking. Airstrip.

ECONOMIC SERVICES
Weed Control. Area Promotion. Caravan Park & Flax Mill. Implementation of Building Controls. Swimming Pool Inspections. Saleyards & Satndpipes.

OTHER PROPERTY & SERVICES
Private Works. Public Works Overheads. Plant operations. Materials. Salaries and Wages Controls. Administration Services. Other Unclassified Activities

3. ACQUISITION OF ASSETS

	2014-15 Budget $
The following assets are budgeted to be acquired during the year:	
By Class	
Houses (Investment Property)	345,000
Buildings	2,425,710
Plant and Equipment	690,000
Furniture and Equipment	35,000
Infrastructure Assets - Roads, Bridges etc	1,961,315
Infrastructure Assets - Footpaths	28,000
Infrastructure Assets - Drainage	0
Infrastructure Assets - Parks & Gardens	0
Infrastructure Assets - Other Infrastructure	804,875
	6,289,900

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value 2014-15 BUDGET $	Sale Proceeds 2014-15 BUDGET $	Profit(Loss) 2014-15 BUDGET $
Governance			
- CEO's vehicle	45,000	45,000	0
Health			
- Doctor's vehicle	45,000	45,000	0
Housing			
- 1 Rogers Street	325,000	325,000	0
Transport			
- Isuzu - 14T Truck	70,000	70,000	0
- Isuzu - 3T Truck	38,000	38,000	0
- Manager Work's vehicle	24,000	24,000	0
- Grader Driver ute	1,500	1,500	0
- Small plant Works	1,500	1,500	0
- Small plant P&G	500	500	0
	550,500	550,500	0

By Class	Net Book Value 2014-15 BUDGET $	Sale Proceeds 2014-15 BUDGET $	Profit(Loss) 2014-15 BUDGET $
Investment property			
- 1 Rogers Street	325,000	325,000	0
Plant & Equipment			
- CEO's vehicle	45,000	45,000	0
- Doctor's vehicle	45,000	45,000	0
- Isuzu - 14T Truck	70,000	70,000	0
- Isuzu - 3T Truck	38,000	38,000	0
- Manager Work's vehicle	24,000	24,000	0
- Grader Driver ute	1,500	1,500	0
- Small plant Works	1,500	1,500	0
- Small plant P&G	500	500	0
	550,500	550,500	0

Summary	2014-15 BUDGET $
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	0

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014-15 Budget $	2013-14 Estimate $	2014-15 Budget $	2013-14 Estimate $	2014-15 Budget $	2013-14 Estimate $
Health								
- L102 Doctor's Housing	25,520		7,980	7,490	17,540	25,520	1,545	2,030
Education & Welfare								
- L118 Aged Accommodation	387,720		12,875	12,280	374,845	387,720	18,695	19,290
- L119A Aged Accommodation		1,600,000	0		1,600,000		0	
Housing								
- L115 Staff Housing	80,330		4,770	4,505	75,560	80,330	4,720	4,990
Community Amenities								
- L112 Landfill	17,705		2,465	2,300	15,240	17,705	1,215	1,375
Recreation & Culture								
- L114 Pool	146,100		8,670	8,180	137,430	146,100	8,590	9,090
Economic Services								
- L106 Flax Mill Complex	18,810		4,910	4,575	13,900	18,810	1,265	1,600
- L109 Flax Mill Water	18,645		4,230	3,975	14,415	18,645	1,125	1,385
Other Property								
- L110 Admin Building	21,885		1,860	1,745	20,025	21,885	1,380	1,495
	716,715	1,600,000	47,760	45,050	2,268,955	716,715	38,535	41,255

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014-15

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent $
- L119A Aged Accommodation	1,600,000	WATC	Debenture	20	935,000	5	1,600,000	0

(c) Unspent Debentures

As at 30th June 2014 Council had $400,000 in unspent debentures carried forward from 2012-13, and these relate to loan L118 Aged Accommodation. Loan L118 appears in the 2013-14 Annual Budget as '*Land Purchase* ', and in the current budget it is proposed that the loan purpose shall change to '*Aged Accommodation* '. As Council has not determined which of the various ages accomodation initiatives it will pursue in 2014-15, the purpose of the loan was ammended to allow the funds to be applied in 2014-15 regardless of whether or not the initiative involves the purchase of land.
Council does not expected to have unspent L118 debenture funds as at 30th June 2015.

(d) Overdraft

Council did not utilised an overdraft facility during the 2013-14 financial year although an overdraft facility of $50,000 with the Commonwealth Bank of Australia does exist. It is not anticipated that this facility will be required to be utilised during 2014-15.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $	
6. RESERVES				
(a) Leave Reserve				
Opening Balance	114,771	114,771	73,320	
Amount Set Aside / Transfer to Reserve	5,165	4,549	2,425	
Amount Used / Transfer from Reserve	0	(46,000)	(44,600)	To fund termination payouts.
	119,936	73,320	31,145	
(b) Plant Reserve				
Opening Balance	7,705	7,705	245,470	
Amount Set Aside / Transfer to Reserve	181,247	237,765	5	
Amount Used / Transfer from Reserve	0	0	(245,000)	Plant replacement program
	188,952	245,470	475	
(c) Depot Reserve				
Opening Balance	9,651	9,651	10,033	
Amount Set Aside / Transfer to Reserve	434	382	340	
Amount Used / Transfer from Reserve	0	0	0	
	10,085	10,033	10,373	
(d) Community Housing Reserve				
Opening Balance	37,298	37,299	50,610	
Amount Set Aside / Transfer to Reserve	13,512	13,311	13,150	
Amount Used / Transfer from Reserve	0	0	(6,810)	Maintenance @ the Homeswest Units
	50,810	50,610	56,950	
(e) Emergency Services Reserve				
Opening Balance	37,345	37,345	38,825	
Amount Set Aside / Transfer to Reserve	1,680	1,480	1,315	
Amount Used / Transfer from Reserve	0	0	(29,275)	Fund emergency services (COA 122123) espense
	39,025	38,825	10,865	- as needed
(f) Bushfire Radio Reserve				
Opening Balance	14,775	14,775	15,361	Change Purpose. Transfer funds to
Amount Set Aside / Transfer to Reserve	665	586	520	Infrastructure Reserve
Amount Used / Transfer from Reserve	0	0	(15,296)	
	15,440	15,361	585	

R27.(h)(iii) the objects of, or reasons for, the change of reserve purpose are that funding for bushfire radios now comes from ESL.

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $	
(g) Insurance Claims Reserve				
Opening Balance	13,031	13,031	13,547	
Amount Set Aside / Transfer to Reserve	587	516	460	
Amount Used / Transfer from Reserve	0	0	0	
	13,618	13,547	14,007	
(h) Recreation Facilities Reserve				
Opening Balance	118,048	118,048	122,726	
Amount Set Aside / Transfer to Reserve	5,312	4,678	73,412	
Amount Used / Transfer from Reserve	0	0	(90,375)	Sporting Precinct Plan $25,000,
	123,360	122,726	105,763	Water Supply from Pool $8,000
				F' ball Club, Tile floor & extend roof $10,000
(i) Commercial Reserve				Hockey Lights upgrade $10,000
Opening Balance	469,701	469,701	488,316	Stage & Sound Shell $37,375
Amount Set Aside / Transfer to Reserve	21,137	18,615	16,565	
Amount Used / Transfer from Reserve	0	0	0	
	490,838	488,316	504,881	

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $	
(j) Infrastructure Reserve				
Opening Balance	13,305	13,305	13,832	
Amount Set Aside / Transfer to Reserve	599	527	37,266	
Amount Used / Transfer from Reserve	0	0	(50,000)	ROMAN II Road & F' path pickup (COA 122123)
	13,904	13,832	1,098	
(k) Bridge Maintenance & Construction Reserve				
Opening Balance	273	273	284	
Amount Set Aside / Transfer to Reserve	0	11	10	
Amount Used / Transfer from Reserve	0	0	0	
	273	284	294	
(l) Medical Services Reserve				
Opening Balance	4,705	4,705	4,891	
Amount Set Aside / Transfer to Reserve	212	186	165	
Amount Used / Transfer from Reserve	0	0	(3,500)	Patient monitoring equipment
	4,917	4,891	1,556	
(m) Swimming Pool Reserve				
Opening Balance	14,705	14,705	35,288	
Amount Set Aside / Transfer to Reserve	20,661	20,583	1,225	
Amount Used / Transfer from Reserve	0	0	(35,930)	Pool Heating
	35,366	35,288	583	
(n) Town Hall Reserve				
Opening Balance	0	1	1	
Amount Set Aside / Transfer to Reserve	0	0	0	
Amount Used / Transfer from Reserve	0	0	0	
	0	1	1	
(o) Administration Centre Reserve				
Opening Balance	1,824	1,823	1,895	
Amount Set Aside / Transfer to Reserve	82	72	65	
Amount Used / Transfer from Reserve	0	0	0	
	1,906	1,895	1,960	
(p) Building Maintenance Reserve				
Opening Balance	584	584	607	
Amount Set Aside / Transfer to Reserve	25	23	20	
Amount Used / Transfer from Reserve	0	0	0	
	609	607	627	
(q) Aged Accomodation Reserve				
Opening Balance	23,616	23,616	24,552	
Amount Set Aside / Transfer to Reserve	1,063	936	835	
Amount Used / Transfer from Reserve	0	0	(24,000)	
	24,679	24,552	1,387	
(r) Road Contributions Reserve				
Opening Balance	19,699	19,698	20,479	
Amount Set Aside / Transfer to Reserve	866	781	695	
Amount Used / Transfer from Reserve	0	0	0	
	20,565	20,479	21,174	

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $	
6. RESERVES				
(s) IT/Office Equipment Reserve				
Opening Balance	18,851	18,851	19,598	
Amount Set Aside / Transfer to Reserve	849	747	665	
Amount Used / Transfer from Reserve	0	0	(19,000)	Councillor iPads & laptop $6,500,
	19,700	19,598	1,263	Cabling upgrade $12,500
(t) Transfer Station Reserve				
Opening Balance	84	84	87	
Amount Set Aside / Transfer to Reserve	3	3	5	
Amount Used / Transfer from Reserve	0	0	0	
	87	87	92	
(u) Caravan Park Reserve				
Opening Balance	113,244	113,244	117,732	
Amount Set Aside / Transfer to Reserve	5,096	4,488	3,995	Pipework ($3,000) & Tank ($7,000),
Amount Used / Transfer from Reserve	0	0	(117,247)	and Powerboard ($16,500)
	118,340	117,732	4,480	Change Purpose - $21,500 to Infrastucture Res
				Change Purpose - $69,247 to Rec Facilities Res

R27.(h)(iii) the objects of, or reasons for, the change of purpose are to fund more urgently required works.

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $	
(v) Flaxmill Sheds Reserve				
Opening Balance	22,526	22,525	23,420	
Amount Set Aside / Transfer to Reserve	1,013	895	795	
Amount Used / Transfer from Reserve		0	(10,000)	Study - Refurbish shed for commercial use
	23,539	23,420	14,215	
(w) Library Reserve				
Opening Balance	987	987	1,026	
Amount Set Aside / Transfer to Reserve	44	39	35	
Amount Used / Transfer from Reserve	0	0	0	
	1,031	1,026	1,061	
Total Reserves	1,316,980	1,321,900	784,835	

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

In 2014-15 Council will revalue some infrastructure assets. The amount of any revaluation adjustment at 30 June 2015 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, will have no impact on this budget document.

6. RESERVES (Continued)	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	5,165	4,549	2,425
Plant Reserve	181,247	237,765	5
Depot Reserve	434	382	340
Community Housing Reserve	13,512	13,311	13,150
Emergency Services Reserve	1,680	1,480	1,315
Bushfire Radio Reserve	665	586	520
Insurance Claims Reserve	587	516	460
Recreation Facilities Reserve	5,312	4,678	73,412
Commercial Reserve	21,137	18,615	16,565
Infrastructure Reserve	599	527	37,266
Bridge Maintenance & Construction Reserve	0	11	10
Medical Services Reserve	212	186	165
Swimming Pool Reserve	20,661	20,583	1,225
Town Hall Reserve	0	0	0
Administration Centre Reserve	82	72	65
Building Maintenance Reserve	25	23	20
Aged Accomodation Reserve	1,063	936	835
Road Contributions Reserve	866	781	695
IT/Office Equipment Reserve	849	747	665
Transfer Station Reserve	3	3	5
Caravan Park Reserve	5,096	4,488	3,995
Flaxmill Sheds Reserve	1,013	895	795
Library Reserve	44	39	35
	260,252	311,173	153,968
Transfers from Reserves			
Leave Reserve	0	(46,000)	(44,600)
Plant Reserve	0	0	(245,000)
Depot Reserve	0	0	0
Community Housing Reserve	0	0	(6,810)
Emergency Services Reserve	0	0	(29,275)
Bushfire Radio Reserve	0	0	(15,296)
Insurance Claims Reserve	0	0	0
Recreation Facilities Reserve	0	0	(90,375)
Commercial Reserve	0	0	0
Infrastructure Reserve	0	0	(50,000)
Bridge Maintenance & Construction Reserve	0	0	0
Medical Services Reserve	0	0	(3,500)
Swimming Pool Reserve	0	0	(35,930)
Town Hall Reserve	0	0	0
Administration Centre Reserve	0	0	0
Building Maintenance Reserve	0	0	0
Aged Accomodation Reserve	0	0	(24,000)
Road Contributions Reserve	0	0	0
IT/Office Equipment Reserve	0	0	(19,000)
Transfer Station Reserve	0	0	0
Caravan Park Reserve	0	0	(117,247)
Flaxmill Sheds Reserve	0	0	(10,000)
Library Reserve	0	0	0
	0	(46,000)	(691,033)
Total Transfer to/(from) Reserves	260,252	265,173	(537,065)

6. RESERVES (Continued)

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

Leave Reserve
- to be used to fund annual, long service leave and redundancy requirements.

Plant Reserve
- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.

Depot Reserve
- to be used to fund future requirements relating to upgrade of depot facilities.

Community Housing Reserve
- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.

Emergency Services Reserve
- to be used to fund emergency situations outside working hours for example trees on roads, major flooding, car accidents and supply of services/materials deemed necessary in an emergency.

Bush Fire Radios Reserve
- to be used to fund bush fire radio change over, future radio requirements, and to maintain the bush fire radio tower.

Insurance Claims Reserve
- to be used to fund the excess on certain insurance claims.

Recreation Facilities Reserve
- to be used to fund improvements to the recreation facilities and grounds.

Commercial Reserve
- to be used to fund future economic development, enhancement & promotion of the district.

Infrastructure Reserve
- to be used to fund the development of infrastructure in the shire.

Bridge Maintenance & Construction Reserve
- to be used to fund future requirements of bridge works.

Medical Services Reserve
- to be used to fund medical services requirements.

Swimming Pool Reserve
- to be used to fund major improvements/maintenance projects to the swimming pool.

Town Hall Reserve
- to be used to fund major improvements/maintenance projects.

Administration Centre Reserve
- to be used to fund major improvements/maintenance projects.

Building Maintenance Reserve
- to be used to fund future maintenance of shire owned buildings, including heritage buildings.

Aged Accomodation Reserve
- to be used to fund future requirements of aged accommodation.

Road Contribution Reserve
- to set aside contributions from developers.

IT/Office Equipment Reserve
- to be used to fund future IT requirements.

Transfer Station Reserve
- to be used to fund future upgrades to the Waste Transfer Station.

Caravan Park Reserve
- to be used to fund future upgrades to the Caravan Park.

Flaxmill Sheds Reserve
- to be used to fund future upgrades and maintenance of the large sheds.

Library Reserve
- to be used to fund future furniture needs.

None of the above reserves are expected to be used within a set period as further transfers to to the accounts are expected as funds are utilised.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

	Note	2013-14 Estimate $	2014-15 Budget $
CURRENT ASSETS			
Cash - Unrestricted	15(a)	25,940	65,450
Cash - Commitments Over Contributions	15(a)	1,092,715	0
Cash - Restricted Reserves	15(a)	1,321,900	784,835
Receivables		506,280	319,005
Inventories		9,050	9,050
		2,955,885	1,178,340
LESS: CURRENT LIABILITIES			
Payables and Provisions		(905,885)	(885,885)
NET CURRENT ASSET POSITION		2,050,000	292,455
Less: Cash - Restricted Reserves	15(a)	(1,321,900)	(784,835)
Add: Leave Provisions		492,380	492,380
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		1,220,480	0

The estimated surplus/(deficiency) c/fwd in the 2013-14 estimate column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014-15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014-15 FINANCIAL YEAR

	PREVIOUS YEAR ESTIMATED 2013-14									2014-15 Budget								
	GENERAL RATE				MINIMUM RATE					GENERAL RATE				MINIMUM RATE				
	No. of Properties	Rateable value $	Rate in $	Rate Yield $	No. of Properties	Rateable value $	Min. Rate $	Yield $	TOTAL $	No. of Properties	Rateable value $	Rate in $	Rate Yield $	No. of Properties	Rateable value $	Min. Rate $	Yield $	TOTAL $
General Rate GRV.	309	2,821,761	0.127500	359,775	37	133,397	707	26,159	385,934	307	2,814,745	0.129508	364,532	39	140,413	765	29,835	394,367
General Rate UV - Rural Pursuit	616	260,654,000	0.005854	1,526,098	286	24,501,440	707	202,202	1,728,300	685	263,739,063	0.006446	1,700,062	220	15,796,277	710	156,200	1,856,262
General Rate UV.- Mining	0	0	0.005854	0	21	306,383	707	14,847	14,847	10	288,826	0.124525	35,966	8	17,557	845	6,760	42,726
SUB TOTAL GENERAL RATE	925	263,475,761		1,885,873	344	24,941,220		243,208	2,129,081	1,002	266,842,634		2,100,560	219	15,954,247		192,795	2,293,355
Interim Rates - GRV				559				0	559				0				0	0
Interim Rates - UV Rural Pursuit				492				0	492				1,300				0	1,300
Interim Rates - UV Mining				(2,042)				0	(2,042)				0				0	0
Back Rates - GRV				221				0	221				0				0	0
Back Rates - UV Rural Pursuit				207				0	207				0				0	0
Back Rates - UV Mining				(48)				0	(48)				0				0	0
Rates Written Off				(230)				0	(230)				(235)				0	(235)
Concessions																	(1,065)	(1,065)
SUB TOTAL				(841)				0	(841)				1,065				(1,065)	0
GRAND TOTAL	925	263,475,761		1,885,032	344	24,941,220		243,208	2,128,240	1,002	266,842,634		2,101,625	219	15,954,247		191,730	2,293,355

(1) THE OBJECT AND REASONS FOR THE DIFFERENTIAL UNIMPROVED VALUE (UV) GENERAL RATE

The Rural Pursuit (Rural and Urban Townsite) Unimproved Value (UV) is considered to be the base rate by which all UV rated properties are assessed. The UV - Mining sector comprises properties that are leased for mining related (e.g. Mining, exploration or prospecting) purposes. This category is rated higher than the UV - Rural Pursuit category to reflect the higher road infrastructure maintenance costs to Council which derives from frequent heavy mine vehicle use of the shire road network throughout the year.

9. SPECIFIED AREA RATE - 2014-15 FINANCIAL YEAR

No specified area rates will be levied during the 2014-15 financial year.

10. SERVICE CHARGES - 2014-15 FINANCIAL YEAR

No service charges will be levied during the 2014-15 financial year.

11. INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2014-15 FINANCIAL YEAR

(a) No discount is offered on the payment of rates.

(b) No incentives are offered on the payment of rates.

(c) Apart from small balances in accounts (say <$5, and up to a total of $235 in 2014-15), Council does not intend to write off any rates during 2014-15.

(d) Council will provide concessions on rates as follows:

Assessment	Concession Percentage
A15129	50%
A3270	50%
A12300	50%

These three UV-Rural Pursuit properties cross from the Boyup Brook boundary and into the district od Donnybrook-Balingup. The 50% concession is granted subject to the provisos contained in Council resolution Res 73/13.

12. INTEREST CHARGES AND INSTALMENTS - 2014-15 FINANCIAL YEAR

(a) Pursuant to Section 6.51 of the Local Government Act 1995 and Financial Management Regulation 27(a) the Shire of Boyup Brook has determined to impose the following rates of interest for the late payment of property rates and ESL:

(i) Where no election was made to pay the rates and ESL by instalments due:

(I) after it becomes due and payable;
or
(II) 35 days after the date of issue of rate notice

whichever is the later.

(ii) Where an election was made to pay the rates and ESL charges by instalments, and an instalment remains unpaid after it is due and payable.

The rate of interest to apply is 11%, and the forecast revenue from the imposition of interest in 2014-15 is $17,950.

(b) Pursuant to Section 6.45 of the Local Government Act 1995 and Financial Management Regulation 27(c) the due date of each instalment is as follows:

1st Instalment	16 September 2014
2nd Instalment	17 November 2014
3rd Instalment	16 January 2014
4th Instalment	16 March 2014

Excepting the 1st instalment, admin charges on the three subsequent instalments is $12 each, and the rate of interest is 5.5%. The forecast revenue from instament admin charges and interest in 2014-15 amounts to $22,250.

(c) In 2014-15 no interest will be charged under Section 6.13 of the Local Government Act 1995 i.e. for the late payment of monies other than rates.

13. FEES & CHARGES REVENUE

	2013-14 Estimated $	2014-15 Budget $
Governance	20	100
General Purpose Funding	9,250	15,650
Law, Order, Public Safety	9,640	7,425
Health	653,360	687,780
Education and Welfare	0	0
Housing	42,382	43,065
Community Amenities	111,840	114,320
Recreation & Culture	40,880	43,715
Transport	510	31,390
Economic Services	82,270	89,885
Other Property & Services	26,540	10,000
	976,692	1,043,330

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and president.

	2013-14 Estimated $	2014-15 Budget $
Meeting Fees	60,915	65,340
President's Allowance	6,270	6,590
Deputy President's Allowance	1,570	1,648
Travelling Expenses	6,220	6,000
ICT Allowance	9,240	9,945
	84,215	89,523

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
Cash - Unrestricted	61,777	25,940	65,450
Cash - Restricted	1,722,000	2,414,615	784,835
	1,783,777	2,440,555	850,285

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

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
Leave Reserve	119,936	73,320	31,145
Plant Reserve	188,952	245,470	475
Depot Reserve	10,085	10,033	10,373
Community Housing Reserve	50,810	50,610	56,950
Emergency Services Reserve	39,025	38,825	10,865
Bushfire Radio Reserve	15,440	15,361	585
Insurance Claims Reserve	13,618	13,547	14,007
Recreation Facilities Reserve	123,360	122,726	105,763
Commercial Reserve	490,838	488,316	504,881
Infrastructure Reserve	13,904	13,832	1,098
Bridges Maintenance & Construction Reserve	273	284	294
Medical Services Reserve	4,917	4,891	1,556
Swimming Pool Reserve	35,366	35,288	583
Town Hall Reserve	0	1	1
Administration Centre Reserve	1,906	1,895	1,960
Building Maintenance Reserve	609	607	627
Aged Accomodation Reserve	24,679	24,552	1,387
Road Construction Reserve	20,585	20,479	21,174
IT/Office Equipment Reserve	19,700	19,598	1,263
Transfer Station Reserve	87	87	92
Caravan Park Reserve	118,340	117,732	4,480
Flaxmill Sheds Reserve	23,539	23,420	14,215
Library Reserve	1,031	1,026	1,061
	1,317,000	1,321,900	784,835

Conditions over contributions
Contributions (e.g. Grants and loans) recognised as revenue during the year, or prior years, and for which expenditure had not been made.

	2013-14 Budget $	2013-14 Estimated $	2014-15 Budget $
- Government Grant - Dept of Sport and Recreation - Kid Sport Program	5,000	5,000	0
- Government Grant - Local Government - Cat Management	0	10,315	0
- Government Grant - WALGGC - Special Bridge Grant	0	534,000	0
- Government Grant - CLGF - Depot & Sale Yard Projects	0	143,400	0
- Unspent Loan Funds - Loan 118	400,000	400,000	0
	405,000	1,092,715	0

15. NOTES TO THE STATEMENT OF CASH FLOWS - to be determined

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

Net Result	639,428	360,028	784,020
Depreciation	805,519	1,241,080	1,645,595
(Profit)/Loss on Sale of Asset	(868)	0	0
(Increase)/Decrease in Receivables	0	(168,358)	187,275
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	0	(58,005)	(20,000)
Increase/(Decrease) In Employee Provisions	0	(19,104)	0
Grants/Contributions for the Development of Assets	(1,862,372)	(1,696,273)	(1,834,600)
Non-Current Assets recognised due to change in Legislative Requirements	0	0	0
Net Cash from Operating Activities	(418,293)	(340,632)	762,290

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Bank Overdraft limit	50,000	50,000	50,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	15,000	15,000	15,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	65,000	65,000	65,000
Loan Facilities			
Loan Facilities in use at Balance Date	0	0	0
Unused Loan Facilities at Balance Date	65,000	65,000	65,000

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 $	Amounts Received $	Amounts Paid ($)	Balance 30-Jun-15 $
Bonds - Relocated Houses	11,879	0	(11,879)	0
Bonds - Retail Shops	520	0	0	520
Bonds - Council Houses	2,433	0	0	2,433
Bonds - Hall Hiring	700	1,500	(2,200)	0
Fruit Fly Baiting Scheme	5,398	0	(660)	4,738
Deposits - Kerbs	1,400	0	0	1,400
BB Community Foundation	315	0	0	315
Interest on Trust Fund Monies	7,105	0	0	7,105
	29,750			16,511

17. MAJOR LAND TRANSACTIONS

Aged Accomodation Facility - $2,000,000 and refer to Note 5

(a) Details

There were no major land transactions during 2013-14. During 2014-15 Council will be evaluating its options to develop an aged accommodation facility, conduct the relevant business planning (including the major land transaction planning as required by legislation), with the hope of commencing development in the fiscal year.

(b) Current year transactions	2013-14 Estimated $	2014-15 Budget $
Operating Income		
- Profit on sale	0	TBD
Capital Income		
- Sale Proceeds	0	TBD
Capital Expenditure		
- Purchase of Land	0	TBD
- Development Costs	0	TBD
	0	TBD

TBD To be determined

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

There wer no trading or major trading undertakings during 2013-14, and it is not anticipated that any trading undertakings or major trading undertakings will occur in 2014-15.

19. JOINT VENTURE

Council does not intend to participate in any joint ventures in the 2014-15 financial year.

20. CAPITAL AND LEASING COMMITMENTS

Council does not have any capital or leasing commitments.

SHIRE OF BOYUP BROOK

2014-15 CAPITAL PROGRAM - SUMMARY

		Grants	Contributns	Funding Reserves	Loan	Council	Total	Trade In $	
Land & Buildings - Houses	345,000	0	0	0	0	345,000	345,000		
Buildings	2,425,710	133,070	7,000	63,000	1,600,000	622,640	2,425,710		
Plant & Equipment	690,000	190,000	0	245,000	0	255,000	690,000	225,500	
Furniture & Equipment	35,000	0	0	6,500	0	28,500	35,000		
Infrastructure - Roads, Bridges etc	1,961,315	1,029,650	24,380	0	0	907,285	1,961,315		
Infrastructure - Footpaths	28,000	0	0	0	0	28,000	28,000		
Infrastructure - Other	804,875	130,000	320,500	81,305	0	273,070	804,875		
	6,289,900						6,289,900		
						2,459,495			
		1,482,720	351,880	395,805	1,600,000			225,500	4,055,905

LAND & BUILDINGS - HOUSES

Program/ Schedule	Sub-Program	COA	COA Description	I/E		2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total	
7 Health	Medical Ctr Services		Renewal Program - 5 Rogers											
				Salaries		1,500	BMO					1,500	1,500	
				PWOH		1,800						1,800	1,800	
				Plant		1,250						1,250	1,250	
				Materials		5,450						5,450	5,450	
				Contracts		10,000	Painting & other contractors					10,000	10,000	
9 Housing	Staff Housing		5 Knapp - Replace											
				Salaries										
				PWOH										
				Plant										
				Materials										
				Contracts		325,000	Builder					325,000	325,000	
						345,000		0	0	0	0	345,000	345,000	
													0	Check Sum
					Wages	1,500								
						1,800								
						1,250								
					M&C	340,450								

BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members		Renewal Program - Chambers	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	2,500	Cabling Contractor			2,500			2,500
4 Governance	Members		Renewal Program - Chambers	Salaries	1,500	BMO					1,560	1,560
				PWOH	1,800						1,800	1,800
				Plant	1,250						1,190	1,190
				Materials	10,450	Paint, window treatments, light fittings, picture rails, and 2 x Split Air					10,450	10,450
				Contracts								
4 Governance	Other Governance		Renewal Program - Admin	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	22,500	Compactus upgrade, & cabling contractor			10,000		12,500	22,500
5 Law Order ...	Fire Control		New Project - Chowerup Shed	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	27,200	Builder	27,200					27,200
8 Education & Welfare	Aged & Disabled		New Projects - Aged Accomodation	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	45,000	Consultants: Study				45,000		45,000
				Contracts	1,955,000	Architect & Builder	0	0		1,555,000	400,000	1,955,000
8 Education & Welfare	Aged & Disabled		Renewal Program - The Lodge	Salaries	1,500	BMO					1,500	1,500
				PWOH	1,800						1,800	1,800
				Plant	1,250						1,250	1,250
				Materials	5,450						5,450	5,450
				Contracts	50,000	Builder			24,000		26,000	50,000
11 Recreation & Culture	Public Halls & Civic Ctrs		Renewal Program - Town Hall	Salaries	4,500	BMO					4,500	4,500
				PWOH	5,400						5,400	5,400
				Plant	3,750						3,750	3,750
				Materials	16,350						16,350	16,350
				Contracts	75,600	Lotteries Heritage	75,600					75,600

BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
11 Recreation & Culture	Other Sport & Rec		Renewal Program - Football Club Toilets									
				Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	10,000	Tile floor & extend roof					10,000	10,000
11 Recreation & Culture	Other Culture		Renewal Program - Abel St Memorial									
				Salaries	3,000	BMO					3,000	3,000
				PWOH	3,600						3,600	3,600
				Plant	2,500						2,500	2,500
				Materials	7,900						10,900	10,900
				Contracts	10,000		5,000	2,000				7,000
11 Recreation & Culture	Other Culture		Renewal Program - Pioneer Museum									
				Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	31,830	Lotteries Heritage	25,270	5,000			1,560	31,830
11 Recreation & Culture	Other Culture		Renewal Program - Pioneer Museum									
				Salaries								
				PWOH								
				Plant								
				Contracts	2,000	Waterproof morgue					2,000	2,000
				Contracts	1,400	Light & exit sign upgrade					1,400	1,400
11 Transport	Roads, Bridges, etc		Renewal Program - Depot Upgrade									
				Salaries								
				PWOH								
				Plant								
				Contracts	84,180	CLGF funded upgrade continued					84,180	84,180
13 Economic Services	Tourism		Renewal Projects - Caravan Park									
				Salaries								
				PWOH								
				Plant								
				Materials	10,000	Pipework ($3,000) & tank ($7,000)			10,000			10,000
				Contracts	16,500	Power board replacemet & electrical			16,500			16,500
13 Economic Services	Economic Development		New Projects - Light Industrial Area									
				Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	10,000	Study, survey & business plan					10,000	10,000
					2,425,710		133,070	7,000	63,000	1,600,000	622,640	2,425,710
												0

PLANT & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total	Trade In $
4 Governance	Other		Fleet Replacement										
				Salaries									
				PWOH									
				Plant									
				Materials	57,750	CEO's vehicle					57,750	57,750	45,000
				Materials	1,500	MCS's vehicle					1,500	1,500	
5 Law, Order, ...	Fire Control		New Plant										
				Salaries									
				PWOH									
				Plant									
				Materials	190,000	Wilga's 1.4 Fire unit	190,000					190,000	0
				Contracts									
7 Health	Medical Services		Fleet Replacement										
				Salaries									
				PWOH									
				Plant									
				Materials	57,750	Dr's vehicle					57,750	57,750	45,000
				Contracts									
12 Transport	Plant		Plant Replacement										
				Salaries									
				PWOH									
				Plant									
				Materials	162,000	Isuzu - 14T Truck			162,000		0	162,000	70,000
				Contracts									
12 Transport	Plant		Plant Replacement										
				Salaries									
				PWOH									
				Plant									
				Materials	62,000	Isuzu - 3T Truck			62,000		0	62,000	38,000
				Contracts									
12 Transport	Plant		New Projects - Plant & Equipment										
				Salaries									
				PWOH									
				Plant									
				Materials	30,000	Portable Traffic Lights			21,000		9,000	30,000	0
				Contracts									
12 Transport	Plant		Fleet - Replacement										
				Salaries									
				PWOH									
				Plant									
				Materials	42,000	MWS's vehicle					42,000	42,000	24,000
				Contracts									

PLANT & EQUIPMENT

12 Transport	Plant	Fleet - Replacement										
			Salaries									
			PWOH									
			Plant									
			Materials	36,000	Supervisor W&S ute - retain current ute for the BMO					36,000	36,000	
			Contracts									
12 Transport	Plant	Fleet - Replacement										
			Salaries									
			PWOH									
			Plant									
			Materials	30,000	Mechanic's ute - retain current vehicle to replace aged works ute					30,000	30,000	1,500
			Contracts									
12 Transport	Plant	Small Plant - New										
			Salaries									
			PWOH									
			Plant									
			Materials	2,000	Metro Counter					2,000	2,000	
12 Transport	Plant	Small Plant - Replacement										
			Salaries									
			PWOH									
			Plant									
			Materials	6,500	W & S small plant					6,500	6,500	1,500
			Materials	3,500	P&G small plant					3,500	3,500	500
13 Economic Development	Building Control	New Projects - BMO Vehicle										
			Salaries									
			PWOH									
			Plant									
			Materials	4,000	fit out BMO ute (ex W&S Supervisor ute)					4,000	4,000	
			Materials									
13 Economic Development	Building Control	New Projects - Small Plant/Tools										
			Salaries									
			PWOH									
			Plant									
			Materials	5,000	BMO small plant					5,000	5,000	
			Contracts									
			M&C	690,000		190,000	0	245,000	0	255,000	690,000	225,500
											0 Check Sum	

FURNITURE & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members		Renewal Pojects - ICT Equip	Salaries								
				PWOH								
				Plant								
				Materials	6,500	ICT equipment: John I laptop + 9 x IPads			6,500			6,500
				Contracts								
4 Governance	Other Governance		Renewal Pojects - ICT Equip	Salaries								
				PWOH								
				Plant								
				Materials	17,500	ICT - renew obselete equipment @ Admin & Depot					17,500	17,500
				Contracts		Includes Windows licence renew, Synergy Reserves module, & renew of UPS to servers						
4 Governance	Admin		Renew Pojects - Office furniture & equip	Salaries								
				PWOH								
				Plant								
				Materials	6,000	Furniture & equip @ Admin					6,000	6,000
				Contracts								
7 Health	Medical Ctr Services		New Pojects - Medical Equipment	Salaries								
				PWOH								
				Plant								
				Materials	3,500	Patient monitoring equipment					3,500	3,500
				Contracts								
12 Transport	Admin		Renew Pojects - Office furniture & equip	Salaries								
				PWOH								
				Plant								
				Materials	1,500	Furniture & equip @ Depot					1,500	1,500
				M&C	35,000		0	0	6,500	0	28,500	35,000
												0

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - Re-Sheeting									
				Salaries	13,460	W&S					13,460	13,460
				PWOH	14,185						14,185	14,185
				Plant	14,755						14,755	14,755
				Materials	7,560						7,560	7,560
				Contracts	4,435	Walshaws Rd					4,435	4,435
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - Re-Sheeting									
				Salaries	9,045	W&S					9,045	9,045
				PWOH	9,535						9,535	9,535
				Plant	10,715						10,715	10,715
				Materials	5,040						5,040	5,040
				Contracts	2,665	Gibbs Rd					2,665	2,665
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - Re-Sheeting									
				Salaries	9,045	W&S					9,045	9,045
				PWOH	9,535						9,535	9,535
				Plant	10,715						10,715	10,715
				Materials	5,040						5,040	5,040
				Contracts	2,665	Flax Rd					2,665	2,665
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - Re-Sheeting									
				Salaries	9,045	W&S					9,045	9,045
				PWOH	9,535						9,535	9,535
				Plant	10,715						10,715	10,715
				Materials	5,040						5,040	5,040
				Contracts	2,665	Rainoldi Rd					2,665	2,665
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - RTR									
				Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	376,000	Special bridges	376,000					376,000
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - RTR									
				Salaries	16,110	W&S	16,110					16,110
				PWOH	16,980		16,980					16,980
				Plant	19,510		19,510					19,510
				Materials	23,420		23,420					23,420
				Contracts	12,300	Dinninup East Rd widen & seal	12,300					12,300
12 Transport	Roads, Bridges, etc Construction		Renewal Pojects - RTR									
				Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	24,350	Rob to ID a Job	24,350					24,350

INFRSTRUCTURE - ROADS

12 Transport	Roads, Bridges, etc Construction	Renewal Pojects - RTR									
			Salaries	3,190	W&S	3,190					3,190
			PWOH	3,365		3,365					3,365
			Plant	3,880		3,880					3,880
			Materials	1,000		1,000					1,000
			Contracts	83,230	Kulikupp Rd 2nd coat	83,230					83,230
12 Transport	Roads, Bridges, etc Construction	Renewal Pojects - RTR									
			Salaries	22,200	W&S	22,200					22,200
			PWOH	23,400		23,400					23,400
			Plant	28,720		28,720					28,720
			Materials	10,280		10,280					10,280
			Contracts	19,065	Scotts Brook Rd clear drains,	19,065					19,065
					widen shoulders, single seal						
12 Transport	Roads, Bridges, etc Construction	Renewal Pojects - RRG									
			Salaries	55,500	W&S	37,000				18,500	55,500
			PWOH	58,500		39,005				19,495	58,500
			Plant	43,035		28,690				14,345	43,035
			Materials	74,030		49,355				24,675	74,030
			Contracts	22,350	Arthur River Rd widen & seal	14,900				7,450	22,350
12 Transport	Roads, Bridges, etc Construction	Renewal Pojects - RRG									
			Salaries	3,050	W&S	2,035				1,015	3,050
			PWOH	3,220		2,150				1,070	3,220
			Plant	3,910		2,605				1,305	3,910
			Materials	2,380		1,500				880	2,380
			Contracts	106,245	Boyup Arthur Rd 2nd coat	70,865				35,380	106,245
12 Transport	Roads, Bridges, etc Construction	Renewal Pojects - RRG									
			Salaries	31,470	W&S	20,990				10,480	31,470
			PWOH	30,900		20,610				10,290	30,900
			Plant	37,740		25,170				12,570	37,740
			Materials	15,910		10,615				5,295	15,910
			Contracts	25,730	Boyup Bk Cranbrook Rd	17,160				8,570	25,730
					widen & primer seal						
12 Transport	Roads, Bridges, etc Construction	Renewal Pojects - MRWA									
			Salaries								
			PWOH								
			Plant								
			Materials								
			Contracts	534,000	Special bridges					534,000	534,000
12 Transport	Roads, Bridges, etc Construction	New Construction Pojects									
			Salaries	12,240	W&S		4,895			7,345	12,240
			PWOH	12,895			5,160			7,735	12,895
			Plant	17,915			7,165			10,750	17,915
			Materials	10,500			4,200			6,300	10,500
			Contracts	7,400	Horley Rd		2,960			4,440	7,400
				1,961,315		1,029,650	24,380	0	0	**907,285**	**1,961,315**
											0

INFRASTRUCTURE - FOOTPATHS

Program/ Schedule	Sub-Program	COA	COA Description	I/E		2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Footpath - Renewal										
				Salaries									
				PWOH									
				Plant									
				Materials									
				Contracts		28,000	Carried fwd from 2013-14					28,000	28,000
					M&C	28,000		0	0	0	0	28,000	28,000
													0

INFRASTRUCTURE - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2014-15 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
10 Community Amenities	Sanitation - Household Other		New Cell - Landfill Extension	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	15,000	Planning & Excavation					15,000	15,000
				Contracts	25,000	Fencing					25,000	25,000
10 Community Amenities	Other Community Amen		Renewal Program - Cemetery Niche	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	5,000	Carried fwd from 2013-14					5,000	5,000
11 Recreation & Culture	Swimming Areas		Swimming Pool - New Pojects	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	300,000	Pool heating	100,000	100,000	35,930		64,070	300,000
11 Recreation & Culture	Swimming Areas		Swimming Pool - New Pojects	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	2,550	Chlorine handling washdown, & Oxy resuscitator					2,550	2,550
11 Recreation & Culture	Swimming Areas		Swimming Pool - Renewal Pojects	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	45,000	Paint the bowl	30,000				15,000	45,000
11 Recreation & Culture	Other Sport & Rec		New Pojects - Water Supply from Pool	Salaries								
				PWOH								
				Plant								
				Contracts								
				Contracts	8,000	Excavation, plumbing, backfill			8,000			8,000
11 Recreation & Culture	Other Sport & Rec		Renewal Pojects - Hockey Lights	Salaries								
				PWOH								
				Plant								
				Contracts								
				Contracts	10,000	Upgrade					10,000	10,000
11 Recreation & Culture	Other Culture		Music Park - New Projects	Salaries								
				PWOH								
				Plant								
				Materials								
				Contracts	330,100	Stage & Sound Shell		220,500	37,375		72,225	330,100

INFRASTRUCTURE - OTHER

11 Recreation & Culture	Other Culture	New Projects - Sandakan	Salaries									
			PWOH									
			Plant									
			Materials	5,000	Various improvements						5,000	5,000
13 Economic Development	Saleyards & Markets	Renewal Projects - Saleyard Upgrade	Salaries									
			PWOH									
			Plant									
			Materials									
			Contracts	59,225	CLGF funded Saleyard Upgrade continued						59,225	59,225
			M&C	804,875		130,000	320,500	81,305		0	273,070	804,875
												0

SHIRE OF BOYUP BROOK

SHIRE BOYUP BROOK - 2014-15 OPERATING BUDGET BY PROGRAM

(Summary) Statement of Comprehensive Income

	2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget
REVENUE				
03 General Purpose	-3,141,173	-2,812,603	-2,762,089	-3,540,425
04 Governance	1,448	-1,400	-20	-400
05 Law, Order, etc	-52,569	-43,650	-60,567	-259,485
07 Health	-628,005	-662,575	-624,316	-687,780
08 Ed & Welfare	-17,957	-8,329	-10,358	-10,625
09 Housing	-44,186	-44,185	-42,387	-43,065
10 Community Amenities	-111,166	-108,006	-119,455	-123,460
11 Rec & Culture	-74,655	-46,300	-55,878	-607,285
12 Transport	-670,970	-1,980,427	-1,945,146	-1,213,620
13 Economic Development	-97,495	0	-96,586	-100,210
14 Other Property	-88,515	-25,868	-109,484	-55,225
	-4,925,242	-5,733,343	-5,826,286	-6,641,580
EXPENDITURE				
03 General Purpose	93,936	100,130	96,185	106,655
04 Governance	250,547	446,552	332,747	310,715
05 Law, Order, etc	166,461	173,130	147,592	165,490
07 Health	731,966	670,794	782,953	890,845
08 Ed & Welfare	104,132	123,122	94,539	104,130
09 Housing	84,178	41,505	59,081	75,475
10 Community Amenities	292,643	325,298	303,326	313,790
11 Rec & Culture	657,192	120,682	563,354	716,755
12 Transport	2,598,463	1,465,657	1,478,855	2,814,545
13 Economic Development	308,048	7,706	296,232	333,980
14 Other Property	95,576	8,460	-381,728	25,180
	5,383,142	3,483,036	3,773,137	5,857,560

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as at 30/06/2014

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget
	RATES - Operating Revenue								
03	General Purpose Funding	031	Rates	031001	Rates - GRV	-338,116	-359,774	-359,774	-364,532
				031002	Rates - UV	-1,462,240	-1,525,869	-1,525,869	-1,700,062
				NEW	Rates - UV	0	0	0	-35,966
				031003	Rates - GRV - Minimum	-23,520	-26,159	-26,159	-29,835
				031004	Rates - UV - Minimum	-196,896	-217,049	-217,049	-156,200
				NEW	Rates - UV - Minimum	0	0	0	-6,760
				NEW	Rates - Concessions	0	0	0	1,065
				031104	Rates Write Offs	146	0	230	235
				031012	Rates - UV Interim Rates	-3,716	-2,500	610	-1,300
				031005	Rates - Instalment Interest	-9,794	-5,000	-13,571	-14,250
				031006	Rates - Ex-Gratia Rates	-857	-857	-902	-950
				031007	Rates - Non Payment Penalty - LG	-14,417	-12,800	-19,445	-17,350
				031008	Rates - Rate Enquiries	-3,141	-2,500	-3,650	-3,650
				031009	Rates - ESL Administration Fee	-4,000	-4,000	-4,000	-4,000
				031010	Rates - Reimbursements	-6,660	-4,000	0	-6,890
				031011	Rates - Penalty Interest - DFES	-429	0	-662	-600
				031013	Rates Administration Fee	0	-8,000	0	-8,000
					Total	-2,063,641	-2,168,508	-2,170,241	-2,349,045
	RATES - Operating Expense								
03	General Purpose Funding	031	Rates	031100	Rates - Valuation Expenses	15,160	15,300	15,614	23,725
				031101	Rates - Collection Costs	5,335	5,400	69	5,585
				031102	Rates - Search Costs	335	500	70	580
				031103	Rates - Admin Allocation	68,537	73,997	75,406	71,905
					Total	89,366	95,197	91,159	101,795
	Other General Purpose Funding - Operating Revenue								
03	General Purpose Funding	032	Other General Purpose Fu	032001	Grants Federal Commission (OP)	-365,334	-204,253	-210,121	-470,015
				032002	Grants Federal - Roads (OP)	-605,119	-342,302	-294,273	-638,105
				032003	Interest On Investments - Municipal Account	-38,024	-50,000	-16,611	-46,400
				032004	Interest on Investments - Reserves Account	-51,282	-47,540	-1,880	-36,500
				032005	Interest on Investments - Police Licensing	-107	0	-142	-125
				032006	Interest on Investments - Medical Funds	-317	0	-151	-235
				032007	Interest on Investments - Business Online	0	0	-10,650	0
				032008	Interest on Investments - Short Term Deposit	-17,350	0	-58,019	0
					Total	-1,077,532	-644,095	-591,848	-1,191,380
	Other General Purpose Funding - Operating Expense								
03	General Purpose Funding	032	Other General Purpose Fu	032100	Administration Allocated	4,569	4,933	5,026	4,860
					Total	4,569	4,933	5,026	4,860
	General Purpose Funding - Total Operating Revenue					-3,141,173	-2,812,603	-2,762,089	-3,540,425
	General Purpose Funding - Total Operating Expense					93,936	100,130	96,185	106,655

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as at 30/06/2014

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	MEMBERS - Operating Expense									
04	Governance	041	Members Of Council	041100	Members - Sitting Fees.	59,535	62,215	60,913	65,340	
				041101	Members - Training Costs	608	6,000	1,828	6,000	
				041102	Members - Travelling Costs	5,277	5,350	6,220	6,000	
				041103	Members - Telecommunications Reimburseme	9,145	9,450	9,239	9,945	
				041104	Members - Other Expenses	2,128	2,700	5,332	2,800	
				041105	Members - Conferences/Seminars Costs	8,697	12,000	12,885	12,200	
				041106	Members - President's Allowance	6,000	6,270	6,270	6,590	
				041107	Members - Deputy President's Allowance	1,500	1,568	1,568	1,650	
				041108	Members - Council Chamber Expenses	1,159	8,020	689	500	
				041109	Members - Refreshments & Receptions	18,665	23,000	14,344	23,000	inc CBP 1.1.4 - Thank a Volunteer Morning Tea inc CBP 1.1.6 - Annual Fire Brigade (Debrief) Function
				041110	Members - Bunbury Wellington GOC Projects	802	500	2,442	1,700	
				041111	Members - Insurance Costs For Members	3,220	3,961	3,295	3,250	
				041112	Members - Subscriptions	6,814	7,942	7,134	6,830	
				041113	Members - Election Expenses	0	7,000	3,100	0	
				041114	Members - Donations	22,860	57,676	55,727	57,280	Council Resolution 58/14
				041115	Reimbursement Expenses	0	1,000	400	1,000	
				041116	Members - Overheads Allocated	7,891	4,413	0	0	
				041117	Members - Publications & Legislation	0	740	0	565	
				041118	Councillors Laptops	0	7,000	1,466	0	
				041119	Website Expenses	3,640	8,000	8,474	8,770	
				041150	Members - Admin Allocation	36,553	44,465	40,217	38,885	CBP 5.2.2 Community Engagement Procedure CBP 5.3.7 Compliance Audit CBP 5.3.11 Review - Delegations
				041190	Depreciation - Members	1,221	3,085	0	3,085	
				041300	Foward Planning Consultant Costs	0	105,000	30,881	0	
						195,717	387,355	272,422	255,390	
	OTHER GOVERNANCE - Operating Revenue									
04	Governance	041	Members Of Council	041002	Other Governance - Sundry Reimbursements Ir	1,888	-1,200	0	-300	
					Fees -100					
					Contributions -200					
				041003	Other Governance - Other Minor Income	-439	-200	-20	-100	
						1,448	-1,400	-20	-400	
	OTHER GOVERNANCE - Operating Expense									
04	Governance	041	Members Of Council	042100	Other Governance - Admin Allocated	54,830	59,197	60,325	55,325	CBP 5.3.11 Review - Workforce Plan
	Governance Total					54,830	59,197	60,325	55,325	
	Grand Total									
			Governance - Total Operating Revenue			1,448	-1,400	-20	-400	
			Governance - Total Operating Expense			250,547	446,552	332,747	310,715	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	FIRE PREVENTION - Operating Revenue											
05	Law, Order & Public Safety	051	Fire Prevention	051001	Fire Infringements/Fines Income			-2,850	-2,850	-1,750	-2,250	
				051002	Sale Of Fire Maps Income			-125	-100	-70	-100	
				051003	LGIS Fire Reimbursement Income			-1,560	-1,200	0	-200	
				051004	ESL - Funding Operating Grant Income			-36,500	-36,000	-48,427	-34,660	
				NEW	DFES Non-Op Grants			0		0	-217,200	
						Chowerup	-27,200					new fire shed
						Wilga 1.4	-190,000					new fire unit (appliance)
								-41,035	-40,150	-50,247	-254,410	
	FIRE PREVENTION - Operating Expenses											
05	Law, Order & Public Safety	051	Fire Prevention	051101	Fire Break Inspection Expenses			2,164	3,000	2,259	2,300	
				051102	Fire Hazard Reductions Expenses			2,310	2,000	400	1,500	
				051103	Boyup Brook VFRS Fire Station Costs			57	60	0	65	ESL
				051104	Minor Fire Plant & Equipment Purchases non ESL			607	1,000	297	450	
				051105	Fire Plant & Equipment Maintenance - Non ESL			2,004	1,500	1,434	1,750	
				051106	ESL - Fire Vehicle Maintenance Costs			13,461	9,000	11,024	9,000	
				051107	ESL - Brigade Utilities, rates and taxes			2,482	4,000	235	2,900	
				051108	ESL - Other Goods & Services relating to Fires			18,219	500	3,018	500	
				051109	ESL - Insurances Fire Appliances and Personel			19,013	14,366	15,878	18,660	
				051110	ESL - Fire Plant & Equip over $1200			0	500	0	0	
				051111	ESL - Minor Fire Plant/Equip Under $1200			1,296	1,500	699	1,000	
				051112	Fire Prevention And Support			1,056	1,500	5,003	3,815	
						Wages	85					
						PWOS	85					
						Plant	360					
						M&C	600					
				051113	Fire Breaks - Contract Work Expenses			0	2,000	0	1,500	
				051114	ESL - Land & Building Maintenance			0	500	77	575	
						M&C	500					
						Insurance	75					
				051115	ESL - Clothing and Accessories			3,399	5,000	7,419	1,025	
				NEW	ESL - Plant & Equipment Mtce						1,000	
				051150	Admin Allocation - Fire Control			36,553	39,465	40,217	38,885	CBP 1.1.5 - Admin Support to Chief BFCO
				051190	Depreciation - Fire Control			10,980	9,516	0	9,515	
								113,602	95,407	87,960	94,440	

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as at 30/06/2014

Prog	Programme Description	SP	Sub-Programme Description	COA	Description	2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	ANIMAL CONTROL - Operating Revenue									
05	Law, Order & Public Safety	052	Animal Control	052001	Animal Fines & Penalties Income	-800	-800	-1,150	-1,150	
				052002	Animal Impounding Fees Income	-151	-100	-277	-275	
				052003	Dog Registrations Charges	-2,640	-2,500	-6,087	-3,250	
				052006	Animal Control Income	-7,843	0	-6	-100	
				052008	Cat Sterilisation Program Grant Income	0	0	-2,500	0	
				052105	Trap Hire Income	-100	-100	-300	-300	
						-11,533	-3,500	-10,320	-5,075	
	ANIMAL CONTROL - Operating Expenses									
05	Law, Order & Public Safety	052	Animal Control	052100	Ranger Services Operation Costs	17,662	31,000	26,362	29,765	
				052101	Ranger Vehicle Operating Expenses	6,217	10,000	0	6,660	
				052102	Dog License Discs Costs	212	275	447	250	
				052103	Other Control Expenses	684	350	0	250	
				052104	Animal Impounding Costs	0	1,000	0	500	
				052005	Trap Hire Refunds	100	100	300	0	
				052106	Cat Control Misc Equipment Grant Expense	0	3,000	936	2,065	
				052108	Cat Sterilisation Program Expenses	0	0	27	100	
				052109	Cat License Tags Expense	0	0	492	250	
				052150	Admin Allocation - Animal Control	13,707	14,799	15,081	14,580	
						38,582	60,524	43,646	54,420	
	Other Law ... - Operating Expenses									
05	Law, Order & Public Safety	053	Other Law, Order &	053100	Local Emergency Management Committee Expenses	570	1,500	668	650	
				053101	Emergency Equipment Maintenance	0	700	0	150	
				053150	Administration Allocated - Emergency Mgt	13,707	14,799	15,081	14,580	
				053152	Other Costs	0	200	237	1,250	vehicle towing
						14,277	17,199	15,986	16,630	
					Law, Order ... - Total Operating Revenue	-52,569	-43,650	-60,567	-259,485	
					Law, Order ... - Total Operating Expense	166,461	173,130	147,592	165,490	

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as at 30/06/2014

Prog	Programme Description	SP	Sub-Programme Description	COA	Description		2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	MATERNAL HEALTH - Operating Revenue										
07	Health	071	Maternal And Infant Health	071001	Family Stop Hire Charges		-5,419	-5,420	-4,550	-5,305	
							-5,419	-5,420	-4,550	-5,305	
	MATERNAL HEALTH - Operating Expenses										
07	Health	071	Maternal And Infant Health	071100	Family Stop Centre - Operation		8,615	6,434	8,789	11,345	
					Wages	2,290					
					PWOH	2,290					
					Plant	545					
					M&C	2,755					
					Utilities	2,865					
					Insurance	535					
					ESL	65					
				071150	Admin Allocated - Family Stop Centre		9,138	9,866	10,055	9,720	
				071190	Depreciation - Family Stop Centre		2,398	2,411	0	2,410	
							20,151	18,711	18,844	23,475	
	ADMINISTRATION & INSPECTIONS - Operating Revenue										
07	Health	072	Health - Administration And Inspect	072001	Food Stall Permit Charges		-310	-300	-296	-310	
				072002	Temporary Camping Site Permit Charges		-1,200	-1,000	-700	-1,000	
				072003	Food Business Registration Fee		-286	-200	-495	-500	
				072004	Annual Inspections		-210	-200	-70	-210	
							-2,006	-1,700	-1,561	-2,020	
	ADMINISTRATION & INSPECTIONS - Operating Expense										
07	Health	072	Health - Administration And Inspect	072100	Health Administration Services Expenses		17,413	20,656	18,642	47,415	
					Wages	2,600					Wayne J
					Super	315					
					Training	500					
					Other Costs	500					
					M&C	43,500					Hales Consulting
											CPB 3.3.1 - Feasibility Study, Expand Waste Collectn
											CPB 3.3.1 - Feasibility Study, Free Tfr Stn Vouchers
				072101	Other Health Administration Expenses		986	1,500	577	605	
				072102	Provision for Leave Accruals		4,299	0	0	0	
				072150	Admin Allocation - Other Health		9,138	9,866	10,055	9,720	
							31,836	32,022	29,274	57,740	
	PREVENTATIVE SERVICES - Operating Expense										
07	Health	073	Preventative Services - Other	073100	Analytical Expenses		446	600	464	500	
							446	600	464	500	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget
	MEDICAL SERVICES CENTRE - Operating Revenue										
07	Health	074	Boyup Brook Medical Service	074001	Surgery Turnover			-614,579	-650,000	-612,205	-675,000
				074002	Surgery Rental Income			-6,000	-5,455	-6,000	-5,455
								-620,580	-655,455	-618,205	-680,455
	MEDICAL SERVICES CENTRE - Operating Expense										
07	Health	074	Boyup Brook Medical Service	074100	House General Practitioner - Medical Service			11,486	10,677	8,524	11,865
						Wages	1,575				
						PWOH	1,575				
						Plant	250				
						M&C	3,900				
						Utilities	3,375				
						Insurance	1,125				
						ESL	65				
				074101	Medical Services General Operations			453,246	41,638	14,504	14,000
						Insurance	14,000				
				074102	Boyup Brook Medical Services Building Costs			22,856	11,304	10,359	12,995
						Wages	1,075				
						PWOH	1,075				
						Plant	250				
						M&C	2,445				
						Utilities	3,515				
						Insurance	1,535				
						Rates	3,100				
				074103	Medical Service Employee Costs			79,051	417,798	544,855	621,360
						Wages	545,535				
						Super	54,530				
						Training	5,450				
						Other Costs	1,000				
						Insurance	14,845				
				074104	General Practioners Vehilde			6,832	3,677	3,194	4,190
						Plant	2,325				
						Insurance	305				
				074105	Medical Ctr - Postage, Printing, Stationary			0	1,700	5,036	5,210
				074106	Medical Ctr - Telephones			0	4,300	3,806	3,940
				074107	Medical Ctr - Subscriptions			0	1,550	3,026	3,130
				074109	Medical Ctr - Bank Fees			0	1,840	1,180	1,225
				074110	Medical Ctr - Computer Expenses			0	10,750	19,694	20,385
				074111	Medical Ctr - Medical Supplies & Equipt			0	7,000	8,710	9,015
				074114	Medical Ctr - Training			0	4,500	6,202	1,465
				074115	Medical Ctr - Sundry Expenses			0	1,000	1,474	1,525
				074116	Medical Service Provision for Leave Accruals			22,124	0	0	-3,500
				074117	Medical - Fringe Benifit Tax			0	4,360	6,188	6,110
				074139	Interest Paid Loan 102 - GP House			0	2,484	1,330	1,545
				074150	Admin Allocated - Boyup Brook Medical Services			41,122	44,398	45,242	43,740
				074190	Depreciation - Housing GP - 5 Rogers Ave			457	2,701	2,700	2,700
				074191	Depreciation - Medical Centre			8,347	8,847	8,850	8,850
				074192	Depreciation - Ultrasound Machine			2,957	7,900	7,900	7,900
				074193	Depreciation - GP Vehicle			2,869	1,761	1,760	1,760
								651,345	590,185	704,532	779,410

Prog	Programme Description	SP	Sub-Programme Description	COA	Description		2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	OTHER HEALTH - Operating Expense										
07	Health	075	Health Other	075100	Ambulance Centre Operation		18,784	19,410	19,785	20,000	Inc - St Johns resident's membership
					M&C	19,805					
					Utilities	130					
					ESL	65					
				075102	Interest Paid Loan 107 - Hospital Upgrade		264	0	0	0	
				075150	Admin Allocated - Other Health		9,138	9,866	10,055	9,720	
							28,187	**29,276**	**29,840**	**29,720**	
					Health - Total Operating Revenue		-628,005	-662,575	-624,316	-687,780	
					Health - Total Operating Expense		**731,966**	**670,794**	**782,953**	**890,845**	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	OTHER EDUCATION - Operating Revenue											
08	Education & Welfare	081	Other Education	081001	Rylington Park Reimbursements			-6,775	-8,129	-4,480	-7,375	
								-6,775	-8,129	-4,480	-7,375	
	OTHER EDUCATION - Operating Expense											
08	Education & Welfare	081	Other Education	081100	Community Resource Centre			1,707	2,117	2,414	4,915	
						Wages	1,375					
						PWOH	1,375					
						Plant	110					
						M&C	555					
						Utilities	135					
						Insurance	1,300					
						ESL	65					
				081101	Rylington Park Farm Complex			7,183	8,129	10,670	12,085	
						M&C	1,955					
						Insurance	2,630					
						Rates ESL	7,500					
				081102	Donations - Other Education			200	0	0	200	
				081150	Admin Allocation - Other Education			9,138	9,866	10,055	9,720	Inc CBP 1.4.2 Strategy to Improve Health & Ed
				081190	Depreciation - Community Resource Centre			1,197	1,167	0	1,165	
				081191	Depreciation - Rylington Park Farm Complex			6,917	6,750	0	6,750	
								26,342	28,029	23,139	34,835	
	AGED & DISABLED - Operating Expense											
08	Education & Welfare	082	Aged And Disabled	082100	Support for Seniors Christmas Lunch			835	1,000	905	1,000	
				082101	Aged Needs Strategy Project			13,559	0	45	0	
				082102	Active Aging Grant Expenses			2,520	0	0	0	
				082104	Interest Loan 118 - Aged Needs Initiative			3,462	19,054	15,828	18,695	
				082105	Aged Accommodation Planning Lot 1 Forrest St			0	15,000	0	0	
				082150	Admin Allocated - Aged & Disabled			9,138	9,866	10,055	9,720	CBP 1.1.7 SWDC & BWG strategy on Aging
								29,515	44,920	26,833	29,415	
	OTHER WELFARE - Operating Revenue											
08	Education & Welfare	083	Other Welfare	083001	Youth Grants			-10,545	0	0	-2,500	
				083002	Youth Council - Misc Income			-637	-200	-5,878	-750	
								-11,182	-200	-5,878	-3,250	
	OTHER WELFARE - Operating Expenses											
08	Education & Welfare	083	Other Welfare	083100	Youth Council Expenses			20,861	6,375	9,131	5,000	
						M&C	5,000					
				083101	Youth Officer Salary			0	24,400	4,778	5,195	CBP 1.2.1 Youth Services
						Wages	4,595					
						Training	250					
						Other Costs	350					
				083102	Youth Officer Superannuation			0	2,257	495	525	
				083103	Skate Park Buildings Inc YAC Railway Carriage			0	52	0		
				083150	Admin Allocated - Other Welfare			27,415	17,089	30,163	29,160	CBP 1.2.1 Youth Services
								48,276	50,173	44,567	39,880	
					Education & Welfare - Total Operating Revenue			-17,957	-8,329	-10,358	-10,625	
					Education & Welfare - Total Operating Expense			104,132	123,122	94,539	104,130	

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget
	STAFF HOUSING - Operating Revenue										
09	Housing	092	Other Housing	092006	Rent 6 Nix St			-1,855	-1,855	0	-10,400
								-1,855	-1,855	0	-10,400
	STAFF HOUSING - Operating Expense										
09	Housing	091	Staff Housing	091100	Staff Housing Operation (Knapp & Nix)			15,098	13,385	13,325	16,120
						Wages	1,475				
						PWOH	1,475				
						Plant	65				
						M&C	3,510				
						Utilities	4,835				
						Insurance	1,960				
						Rates ESL	2,800				
				091102	Less Amt Allocated to Admin. & Pool Man			-636	-9,866	-9,356	-26,160
				091130	Interest Paid Loan 115 - Staff House			0	4,990	4,990	4,720
				091150	Admin Allocated - Staff Housing			-10,044	-27,647	10,055	17,465
				091190	Depreciation - Staff Housing			5,684	5,322	0	5,320
								10,102	-13,816	19,014	17,465
	OTHER HOUSING - Operating Revenue										
09	Housing	092	Other Housing	092001	Rent 24A Proctor St			-6,500	-6,500	-6,000	-6,500
				092002	Rent 24B Proctor St			-6,500	-6,500	-7,000	-6,500
				092003	Rent 16A Forrest St			-5,325	-5,325	-4,915	-5,325
				092004	Rent 16B Forrest St			-7,540	-7,540	-8,154	-7,540
				092005	Rent 1 Rogers St			-16,467	-16,465	-16,317	-6,800
								-42,332	-42,330	-42,387	-32,665
	OTHER HOUSING - Operating Expense										
09	Housing	092	Other Housing	092100	Aged Needs Initiatives			3,320	0	3,926	0
				092101	Boyup Brook Citizens Lodge			10,249	11,172	10,762	10,615
						Insurance	10,615				
				092102	Community Housing - Units			14,507	14,432	10,202	15,500
						Wages	1,475				
						PWOH	1,475				
						Plant	55				
						M&C	3,805				
						Utilities	2,395				
						Insurance	1,945				
						Rates ESL	4,350				
				092105	House - 1 Rogers Ave			5,397	4,588	4,963	6,910
						Wages	1,275				
						PWOH	1,275				
						Plant	50				
						M&C	1,280				
						Utilities	460				
						Insurance	1,110				
						Rates ESL	1,460				
				092106	Wilga - Demolition House/trees			16,011	0	0	0
				092120	Reimburseable Expense - To Rentals			0	0	159	0
				092150	Admin Allocation - Other Housing			9,138	9,866	10,055	9,720
				092190	Depreciation - Boyup Brook Citizens Lodge			5,830	7,000	0	7,000
				092191	Depreciation - Other Housing			5,434	4,199	0	4,200
				092192	Depreciation - House - 1 Rogers Ave			4,190	4,064	0	4,065
								74,076	55,321	40,067	58,010
					Housing - Total Operating Revenue			-44,186	-44,185	-42,387	-43,065
					Housing - Total Operating Expense			84,178	41,505	59,081	75,475

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	WASTE MANAGEMENT - Operating Revenue											
10	Community Amenities	101	Waste Management	101001	Refuse Collection Charges - Rates			-81,747	-86,546	-86,793	-92,115	443 Services @ $208 per Service v's 447 @ $195 in 13-14
				101002	Waste Disposal Charges			-9,480	-9,400	-12,180	-10,650	
				101003	Recycling Scheme Income			-7,834	-2,000	-7,965	-8,175	
				101004	Scrap Metal Income			0	-2,000	0	-2,100	
								-99,061	-99,946	-106,938	-113,040	
	WASTE MANAGEMENT - Operating Expense											
10	Community Amenities	101	Waste Management	101016	Interest Paid Loan 112 - Rubbish Tip			1,619	1,374	1,385	1,215	
				101100	Refuse Collection Boyup Brook Townsite Expense			39,875	53,753	37,647	42,500	Warren Waste
						M&C	42,500					
				101101	Recycling Collection Boyup Brook Town Site			2,276	4,151	3,418	7,000	
						Wages	1,555					
						PWOH	1,555					
						Plant	530					
						M&C	3,360					Warren Waste
				101102	Boyup Brook Transfer Station Costs			62,753	24,567	25,094	21,655	
						Wages	3,445					
						PWOH	3,445					
						Plant	9,080					
						M&C	5,000					
						Utilities	670					
						Insurance	15					
				101103	Land Fill Disposal Site			34,773	30,135	38,753	37,280	
						Wages	6,190					
						PWOH	6,190					
						Plant	13,135					
						M&C	11,765					
				101104	Townsite Street Bins Collection			3,184	3,707	1,868	2,550	
						Plant	30					
				101105	Waste Management Satellite Towns			4,369	4,191	4,950	5,315	
						Wages	2,035					
						PWOH	2,035					
						Plant	1,245					
						M&C						
				101106	Transfer Station Employee Costs			5,480	32,423	42,437	41,850	
						Wages	34,700					
						Super	3,565					
						Other Costs	1,550					
						LSL Accrual	900					
						Insurance	1,135					
				101107	Drum Muster Expenses			0	0	2,776	250	
				101150	Admin Allocated - Waste Management			18,277	19,733	20,108	19,440	
				101190	Depreciation - Waste Management			9,306	8,463	8,463	8,465	
								181,912	182,497	186,898	187,520	
	SEWERAGE - Operating Revenue											
10	Community Amenities	103	Sewerage	103001	Septic Tank - Inspection Fees			-1,746	-1,700	0	-1,900	
				103002	Septic Licence Fees			-226	-200	-4,294	-475	
								-1,972	-1,900	-4,294	-2,375	
	SEWERAGE - Operating Expense											
10	Community Amenities	103	Sewerage	103100	Septic Tank Inspection Expenses			431	480	0	500	
				103101	Liquid Waste Disposal Site (Stanton Road)			1,123	1,425	2,136	1,470	
						Plant	65					
								1,554	1,905	2,136	1,970	

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Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	PROTECTION OF ENVIRONMENT - Operating Revenue											
10	Community Amenities	107	Protection Of Environme	107001	Fruit Fly Baiting			0	-660	0	-250	
								0	-660	0	-250	
	PROTECTION OF ENVIRONMENT - Operating Expense											
10	Community Amenities	107	Protection Of Environme	104100	Blackwood Catchment Zone			264	265	0	250	
				107101	Fruit Fly Program Expenses			0	660	0	250	
								264	925	0	500	
	TOWN PLANNING - Operating Revenue											
10	Community Amenities	105	Town Planning	105001	Planning Application Fees			-5,404	-1,000	-2,392	-1,900	
				105002	Subdivision Clearance Charges			-660	-600	0	-600	
								-6,064	-1,600	-2,392	-2,500	
	TOWN PLANNING - Operating Expense											
10	Community Amenities	105	Town Planning	105100	Town Planning Admin & Control			47,060	55,000	48,806	49,600	Geoffrey L
				105101	Admin Allocation - Town Planning			18,277	19,733	20,108	19,440	
								65,337	74,733	68,914	69,040	
	OTHER AMENITIES - Operating Revenue											
10	Community Amenities	106	Other Community Amen	106001	Cemetery Burial Fees			-3,614	-3,500	-5,140	-4,375	
				106002	License/Other Fees BB Cemetery			-227	-200	-215	-220	
				106003	Cemetery - Reservation Fees			-227	-200	-477	-350	
				106004	Cemetery Niche Wall Fees & Charges			0	0	-350	-350	
								-4,068	-3,900	-5,832	-5,295	
	OTHER AMENITIES - Operating Expense											
10	Community Amenities	106	Other Community Amen	106101	Cemetery - Operation			16,159	9,518	19,454	17,175	
						Wages	3,300					
						PWOH	3,300					
						Plant	1,780					
						M&C	1,050					
						Admin Allo	7,745					
				106102	Public Toilets - Operation			13,605	25,989	13,825	17,240	
						Wages	1,520					
						PWOH	1,520					
						Plant						
						M&C	13,895					
						Insurance	305					
				106103	Street Furniture			469	3,460	0	450	
						Wages	200					
						PWOH	200					
						Plant	50					
						M&C	0					
				106104	Boyup Brook Entry Statements			0	245	0	1,900	
						Wages	925					
						PWOH	925					
						Plant	50					
						M&C						
				106150	Admin Allocation - Other Community Amenities			9,138	9,866	10,055	9,720	
				106151	Admin Allocation - Cemetery			0	9,866	2,045	1,980	
				106190	Depreciation - Street Furniture			522	509	0	510	
				106191	Depreciation - Public Toilets			2,915	1,785	0	1,785	
				106192	Depreciation - Other Community Services			768	4,000	0	4,000	
								43,576	65,238	45,379	54,760	
				Community Amenities - Total Operating Revenue				-111,166	-108,006	-119,455	-123,460	
				Community Amenities - Total Operating Expense				292,643	325,298	303,326	313,790	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	HALLS & CIVIC CTRS - Operating Revenue											
11	Recreation & Culture	111	Public Halls & Civic Centres	111001	Hall Hire Fees			-3,530	-3,500	-3,120	-3,685	
				111002	Hall Hire Bonds			-520	-500	-582	-550	
				111003	Contributions			-1,992	-1,900	0	0	
				NEW	Lotteries - Non-Op Grants			0	0	0	-75,600	Town Hall
								-6,042	-5,900	-3,702	-79,835	
	HALLS & CIVIC CTRS - Operating Expense											
11	Recreation & Culture	111	Public Halls & Civic Centres	111100	Boyup Brook Hall - Operation			22,421	28,991	26,405	30,220	
						Wages	4,960					
						PWOH	4,960					
						Plant	1,035					
						M&C	6,150					
						Utilities	5,975					
						Insurance	6,370					
						ESL	770					
				111102	Halls - Other Public Halls			9,200	14,179	4,783	7,435	
						M&C	3,320					
						Insurance	3,875					
						ESL	240					
				NEW	Annual Donation Provision						500	Council Resolution 58/14
				111103	Hall Hire Bonds Refunded			70	500	800	0	
				111150	Admin Allocation - Public Halls			18,277	19,733	20,108	19,440	
				111190	Depreciation - Public Halls			13,906	8,182	0	8,180	
								63,873	71,585	52,096	65,775	
	SWIMMING AREAS - Operating Revenue											
11	Recreation & Culture	112	Swimming Areas And Beaches	112001	Swimming Lesson Fees			-1,221	-1,200	0	-610	
				112003	Pool Daily Admission Fees			-17,299	-17,200	-15,828	-16,565	
				112004	Season Tickets Fees			-21,116	-21,100	-20,935	-21,025	
				112005	Pool Hire Fees			-836	-800	0	-420	
				112006	Gym Equipment Hire Fees			-170	-100	-27	-100	
				112007	Pool Teaching Programme Fees			-273	0	-980	-625	
				NEW	CSRFF - Non-Op Grants						-100,000	CSRFF Pool grant (1/3)
				NEW	State Funding - Pool Revitalisation						-30,000	new funding peogram in 2013-14
				NEW	Other - Non-Op Grants or Contributions						-100,000	Pool contributions - community
								-40,916	-40,400	-37,770	-269,345	
	SWIMMING AREAS - Operating Expense											
11	Recreation & Culture	112	Swimming Areas And Beaches	112100	Swimming Pool General Operations			126,570	0	27,810	21,820	
						M&C	11,965					
						Utilities	9,705					
						ESL	150					
				112101	Swimming Pool Building Costs			25,879	0	19,233	18,160	
						Wages	2,375					
						PWOH	2,375					
						Plant	1,085					
						M&C	3,150					
						Utilities	8,485					
						Insurance	690					
				112102	Swimming Pool Employee Costs			28,510	0	121,716	169,190	includes Dave M $39,600 final pay + $3,760 super on final pay
						Wages	139,200					
						Super	14,035					
						Training	750					
						Nix Housing	10,400					
						Nix Housing	4,305					
						LSL Accrual	500					
				NEW	Superannuation			0	0	0	9,000	
				112103	Interest Paid Loan 114 - upgrade pool bowl			9,364	0	5,550	8,590	
				112150	Admin Allocation - Swimming Pool			18,375	0	22,563	21,815	
				112190	Depreciation - Swimming Pool			18,381	17,640	0	17,640	
								227,079	17,640	196,873	266,215	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	OTHER REC & SPORT - Operating Revenue											
11	Recreation & Culture	113	Other Recreation & Sport	113001	Squash Courts Hire Charges			-309	0	-141	-235	
				113002	Reimbursements - Other Rec			-27,290	0	735	-100	
						Contributns	0					
						Fees	-100					
				113021	KidSport Program Income			0	0	-15,000	0	
								-27,599	0	-14,406	-335	
	OTHER REC & SPORT - Operating Expense											
11	Recreation & Culture	113	Other Recreation & Sport	113100	Recreation Complex			142,487	0	90,924	119,760	
						Wages	20,780					
						PWOH	20,780					
						Plant	11,980					
						M&C	21,125					
						M&C	25,000					CBP 1.2.2 - Sporting Precinct Plan (C/F)
						Utilities	14,440					
						Insurance	5,655					
				113109	Walk Trails			955	0	1,686	1,875	
						Wages	700					
						PWOH	700					
						Plant	375					
						M&C	100					
				113110	Townsite Gardens			38,138	0	68,449	70,825	
						Wages	27,400					
						PWOH	27,400					
						Plant	8,740					
						M&C	4,750					
						Utilities	2,535					
				113112	Reserves and Parks Operations			39,183	0	32,259	45,530	
						Wages	11,380					
						PWOH	11,380					
						Plant	5,530					
						M&C	15,000					CBP 2.1.1 - Reserves Management Plan (C/F)
						Utilities	1,040					
						Insurance	630					
						ESL	570					
				113119	Other Recreation Facilities			4,008	0	5,155	5,500	
						Wages	1,250					
						PWOH	1,250					
						Plant	630					
						M&C	250					
						Insurance	2,120					
				113120	War Memorial			0	0	232	525	
						Wages	250					
						PWOH	250					
						Plant	15					
						M&C						
						Insurance	10					
				113121	Kidsport Program by Sports/Rec			11,589	0	5,225	4,615	
						Wages	665					
						PWOH	0					
						Plant	0					
						M&C	3,950					
				113122	Support for ANZAC Day			0	0	4,887	2,010	
						Wages	790					
						PWOH	790					
						Plant	80					
						M&C	350					

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				113124	Support for UBAS			2,016	0	2,093	2,360	
						Wages	800					
						PWOH	800					
						Plant	510					
						M&C	250					
				113125	Support for Others			7,698	0	5,630	4,500	
						Wages	1,500					
						PWOH	1,500					
						Plant	50					
						M&C	1,450					
				113140	Sundary Plant Items			0	0	3,219	0	
				113150	Admin Allocation - Other Recreation			22,846	0	25,136	24,305	
				113190	Depreciation - Other Recreation			18,241	23,295	0	23,295	
				113191	Depreciation - Parks & Gardens			5,055	5,069	0	5,070	
								292,215	28,364	244,894	310,170	
	TV & BROADCASTING - Operating Expense											
11	Recreation & Culture	114	Television And Rebroadcasting	114005	Banks Road - Telecommunication Tower			0	0	767	790	
						ESL	790					
								0	0	767	790	
	LIBRARIES - Operating Expense											
11	Recreation & Culture	115	Libraries	115100	Library Operations			187	0	945	665	
						M&C	500					
						Insurance	165					
				115150	Admin Allocation - Libraries			50,261	0	55,299	53,465	
				115190	Depreciation - Library			2,043	2,042	0	2,040	
								52,490	2,042	56,244	56,170	
	OTHER CULTURE - Operating Revenue											
11	Recreation & Culture	116	Other Culture	116001	Reimbursements - Other Culture			-98	0	0	0	
				NEW	Lotteries - Non-Op Grants			0	0	0	-25,270	Museum
				NEW	Other - Non-Op Grants or Contributions			0	0	0	-232,500	Museum $5k, Memorial $7k, Stage & Sound Shell $220,500
								-98	0	0	-257,770	
	OTHER CULTURE - Operating Expense											
11	Recreation & Culture	116	Other Culture	116100	Museum			7,369	0	1,415	1,835	
						M&C	555					
						Utilities	410					
						Insurance	805					
						ESL	65					
				116101	Craft Hut			3,979	0	1,011	4,230	
						Wages	1,575					
						PWOH	1,575					
						Plant	60					
						M&C	555					
						Utilities	140					
						Insurance	260					
						ESL	65					
				NEW	Support for Sandakan			0	0	0	800	
						Wages	400					
						PWOH	400					
						Plant						
						M&C						
				116150	Admin Allocated - Other Culture			9,138	0	10,055	9,720	
				116190	Depreciation - Other Culture			1,048	1,051	0	1,050	
								21,535	1,051	12,481	17,635	
					Community Amenities - Total Operating Revenue			-74,655	-46,300	-55,878	-607,285	
					Community Amenities - Total Operating Expense			657,192	120,682	563,354	716,755	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	STREETS, ROADS ETC CONSTRUCT - Operating Revenue											
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121001	Grants State - Regional Road Group - (Cap)			-155,000	-351,333	-488,393	-342,650	
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121003	Grants - Federal - Roads to Recovery Grant (Cap)			-305,690	-311,621	-299,462	-311,000	
				New	R2R - Special Bridges Grant			0	0	0	-376,000	
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121004	Road Contributions			-2,306	-24,000	0	-24,380	Horley Rd
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121006	Grant - Black Spot Projects Funds			0	-53,333	-53,333	0	
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121007	Special Bridge Funding			0	-801,000	-534,000	0	
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121009	CLGF 2013 -2014 Allocation			0	-321,085	-321,085	0	
								-462,996	-1,862,372	-1,696,273	-1,054,030	
	STREETS, ROADS ETC MTCE - Operating Revenue											
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122002	Profit on Sale of Assets			-66,865	0	0		
12	Transport	121	Streets, Roads, Bridges & Depot Constructi	121002	Grants Direct - State - MRD - (OP)			-109,888	-118,055	-118,055	-128,300	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122003	Income from Sale of Sundry Items			0	0	-131	0	= Capital income, not operating
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122004	Reimbursement Storm Damage Costs			0	0	-76,185	0	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122035	Boyup Brook Arthur River Rd Rhodes Damage Income			0	0	-23,167	0	
								-176,753	-118,055	-217,537	-128,300	
	STREETS, ROADS ETC MTCE - Operating Expense											
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122100	Depot Building Building Costs			5,625	29,731	16,699	21,095	
						Wages	2,985					
						PWOH	2,985					
						Plant	0					
						M&C	5,455					
						Utilities	7,670					
						Insurance	1,935					
						ESL	65					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122101	Depot General Operations			22,211	13,905	19,658	48,850	
						Plant	1,565					
						M&C	16,450					
						M&C	30,000					Engineering Tech Services
						Utilities	835					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122103	Road Maintenance			886,705	121,128	123,251	153,020	
						Wages	36,435					
						PWOH	36,435					
						Plant	17,030					
						M&C	63,120					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122104	Roads Vegetation Clearing Offset Costs			12,224	20,187	15,566	19,425	
						Wages	1,740					
						PWOH	1,740					
						Plant	365					
						M&C	15,580					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122105	Repairs & Maint - Bridges			451	185,233	111,012	64,360	
						Wages	23,830					
						PWOH	23,830					
						Plant	8,925					
						M&C	7,775					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122106	Shire Radio Network Costs			0	0	2,430	2,000	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122107	Maintenance Grading			0	482,666	470,543	530,340	
						Wages	144,410					
						PWOH	149,725					
						Plant	229,205					
						M&C	7,000					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122108	Drains & Culverts			0	50,845	32,352	37,305	
						Wages	13,920					
						PWOH	13,920					
						Plant	6,100					
						M&C	3,365					

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12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122109	Verge Pruning (Rural)			0	87,780	88,983	83,585	
						Wages	16,800					
						PWOH	16,800					
						Plant	2,735					
						M&C	47,250					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122110	Verge Spraying (Rural)			0	26,513	21,727	25,945	
						Wages	7,810					
						PWOH	7,810					
						Plant	5,875					
						M&C	4,450					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122111	Crossover Mtce			0	0	0	930	
						Wages	190					
						PWOH	190					
						Plant	50					
						M&C	500					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122112	Town Services Drainage			0	0	5,923	5,580	
						Wages	1,755					
						PWOH	1,755					
						Plant	445					
						M&C	1,625					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122113	Town Services Footpaths			0	0	1,120	3,330	
						Wages	1,215					
						PWOH	1,215					
						Plant	75					
						M&C	825					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122114	Town Services Road Repairs			0	0	10,122	11,210	
						Wages	4,625					
						PWOH	4,625					
						Plant	460					
						M&C	1,500					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122115	Town Services - Tree Pruning			0	0	4,479	8,740	
						Wages	3,980					
						PWOH	3,980					
						Plant	780					
						M&C	0					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122116	Street Lighting			24,999	0	24,848	27,015	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122117	Traffic Signs			0	0	22,669	22,915	
						Wages	2,810					
						PWOH	2,810					
						Plant	1,295					
						M&C	16,000					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122118	Sundry Plant & Equipment			5,672	0	5,529	0	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122119	Road Maintenance Stock			0	0	9,238	0	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122120	Roman Road Data Pick Up	M&C	68,750	0	0	7,913	68,750	CBP 3.2.3 Footpaths Inventory & AMP
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122121	Town Services - Verge Spraying			0	0	11,221	15,845	
						Wages	6,015					
						PWOH	6,015					
						Plant	1,815					
						M&C	2,000					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122122	Road Sweeping	M&C	12,025	0	0	4,820	12,025	

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12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122123	Emergency Services			0	0	32,342	29,275	
						Wages	11,515					
						PWOH	11,515					
						Plant	6,245					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122124	Storm Damage	M&C						
								0	0	79,248	6,000	
						Wages	250					
						PWOH	250					
						Plant	500					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122125	MRWA Bridge Contribution Expenditure	M&C	5,000					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122125	MRWA Bridge Contribution Expenditure			0	0	364,000		= Capital expenditure, not operating
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122130	Road & Path Study					-364,000		
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122131	Rural Numbering Scheme			0	0	3,528	0	
								0	0	658	14,525	
						Wages	5,000					
						PWOH	5,000					
						Plant	4,000					
						M&C	525					
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122135	Boyup Brook Arthur River Rd Rhodes Damage Expenses							
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122140	Loss on Sale of Assets			0	0	21,061	0	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122150	Admin Allocated - Road Maintenance			47,798	0	0		
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122190	Depreciation - Transport Other			229,095	0	251,357	235,110	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122191	Depreciation - Infrastructure			5,185	4,654	0	4,655	
12	Transport	122	Streets, Roads, Bridges & Depot Maintenai	122192	Depreciation Roads			6,104	440,000	0	440,000	
								1,281,928	3,015	0	841,930	
								2,527,997	1,465,657	1,398,295	2,733,760	
	TRAFFIC CONTROL - Operating Revenue											
12	Transport	125	Traffic Control	125001	Licensing Service			-30,963	0	-30,956	-30,955	
12	Transport	125	Traffic Control	125002	Motor Vehicle Plates			-259	0	-380	-335	
								-31,222	0	-31,336	-31,290	
	TRAFFIC CONTROL - Operating Expense											
12	Transport	125	Traffic Control	125100	Bank Fees - Police Licensing			264	0	1,521	1,575	
12	Transport	125	Traffic Control	125150	Administration Allocated - Traffic Control			68,537	0	75,406	72,905	
								68,801	0	76,928	74,480	
	Aerodromes - Operating Expense											
12	Transport	126	Aerodromes	126100	Air Strip			1,666	0	3,632	6,305	
						Wages	1,120					
						PWOH	1,120					
						Plant	1,575					
						M&C	2,425					
						Insurance	65					
								1,666	0	3,632	6,305	
					Community Amenities - Total Operating Expense			-670,970	-1,980,427	-1,945,146	-1,213,620	
					Community Amenities - Total Operating Revenue			2,598,463	1,465,657	1,478,855	2,814,545	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	TOURISM & PROMOTION - Operating Revenue											
13	Economic Services	132	Tourism & Area Promotion	132002	Caravan Park & Complex Fees & Charges			-52,780	0	-49,766	-53,515	
13	Economic Services	132	Tourism & Area Promotion	132003	Flax Mill Sheds Storage Charges			-7,504	0	-1,267	-4,605	
13	Economic Services	132	Tourism & Area Promotion	132004	SWDC Grant - promotions			-4,000	0	0	-7,500	
13	Economic Services	132	Tourism & Area Promotion	132005	Country Music Club - CDO share			-15,000	0	-5,000	0	
13	Economic Services	132	Tourism & Area Promotion	132007	Other Income			-1,800	0	-9,335	-2,825	Rylington Pk Insurance
								-81,084	0	-65,367	-68,445	
	TOURISM & PROMOTION - Operating Expense											
13	Economic Services	132	Tourism & Area Promotion	132100	Boyup Brook Tourist Committee			15,000	0	0	0	
13	Economic Services	132	Tourism & Area Promotion	132101	Blackwood Valley Marketing Assn			2,000	0	0	0	
13	Economic Services	132	Tourism & Area Promotion	132102	Support for Country Music Festival			4,069	0	0	10,700	
						Wages	4,675					
						PWOH	4,675					
						Plant	250					
						M&C	1,100					
13	Economic Services	132	Tourism & Area Promotion	132103	Community Development Officer			57,328	0	55,296	51,670	CBP 4.3.2 Co-ordinate & Promote Local Events CBP 4.3.3 CDO Position.
						Wages	42,020					
						Super	5,200					
						training	1,500					
						Other Costs	2,450					
						LSL Acrual	500					
13	Economic Services	132	Tourism & Area Promotion	132104	Tourist Centre			12,049	0	20,259	30,565	CBP 1.1.1 Assistance to BB Tourist Assoc.
						Wages	15,205					
						PWOH	4,605					
						Plant	755					
						M&C	4,375					
						Utilities	4,355					
						Insurance	1,270					
13	Economic Services	132	Tourism & Area Promotion	132106	Promotion Activities			25,364	0	6,318	16,000	
						Wages	500					
						PWOH	500					
						Plant	0					
						M&C	15,000					CBP 4.4.1 BB Lifestype Campaign
13	Economic Services	132	Tourism & Area Promotion	132107	Flax Mill Complex General Operations			1,820	0	40,965	67,510	
						M&C	47,450					
						Utilities	19,795					
						Insurance	265					
13	Economic Services	132	Tourism & Area Promotion	132108	Caravan Park/Flax Mill Complex Building Operation			84,321	0	48,553	23,005	
						Wages	5,575					
						PWOH	5,575					
						Plant	2,155					
						M&C	835					
						Insurance	6,535					
						Rates ESL	2,330					
13	Economic Services	132	Tourism & Area Promotion	132109	Small Business Centre Warren Blackwood			2,500	0	0	0	
13	Economic Services	132	Tourism & Area Promotion	132110	Tourist Information Bay			811	0	61	3,410	
						Wages	1,475					
						PWOH	1,475					
						Plant	10					
						M&C	450					

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13	Economic Services	132	Tourism & Area Promotion	132111	Carnaby Beetle Collection			0	0	92	90	
						Insurance	90					
13	Economic Services	132	Tourism & Area Promotion	132113	Community Development Officer - Superanuation			0	0	3,103	5,615	
13	Economic Services	132	Tourism & Area Promotion	132114	Community Development Expenses			0	0	106	150	
13	Economic Services	132	Tourism & Area Promotion	132115	Community Development - Fringe Benefit Tax			0	0	3,236	4,300	
13	Economic Services	132	Tourism & Area Promotion	132148	Interest Paid - Loan 106 - Flax Mill Complex Upgrade			0	0	912	1,265	
13	Economic Services	132	Tourism & Area Promotion	132149	Interests Paid - Loan 109 - Flax Mill Water Upgrade Loan			0	0	1,395	1,125	
13	Economic Services	132	Tourism & Area Promotion	132150	Admin Allocated Tourism			31,984	0	35,191	34,025	
13	Economic Services	132	Tourism & Area Promotion	132151	Admin Allocated Caravan Pk			9,138	0	10,055	9,720	
13	Economic Services	132	Tourism & Area Promotion	132190	Depreciation - Tourism/Area Promotion			2,156	2,162	0	2,160	
13	Economic Services	132	Tourism & Area Promotion	132191	Depreciation - Caravan Pk/Flax			7,833	5,544	0	5,545	
								256,374	7,706	225,541	266,855	
	BUILDING CONTROL - Operating Revenue											
13	Economic Services	133	Building Control	133001	Building Licences (UFEE)			-10,726	0	-17,056	-14,585	
13	Economic Services	133	Building Control	133002	BCITF Levy - Commission			-138	0	-218	-185	
13	Economic Services	133	Building Control	133003	Builders Services Levy - Commission			-219	0	-255	-250	
								-11,083	0	-17,528	-15,020	
	BUILDING CONTROL - Operating Expense											
13	Economic Services	133	Building Control	133100	Building Control			15,911	0	26,348	29,270	
						Wages	21,600					
						Super	2,590					
						Training	500					
						Other Costs	3,080					
						M&C	1,500					
13	Economic Services	133	Building Control	133101	Building Control - Other Costs			841	0	300	600	
13	Economic Services	133	Building Control	NEW	Building Control - BMO							
						Wages	4,695				19,520	CBP 3.2.2 Update Buildings & Structure AMP
						PWOH	4,695					
						Super	4,230					
						Training	2,150					
						Other Costs	3,750					
				NEW	Building Control - BMO Less Allocated						-19,520	
13	Economic Services	133	Building Control	133150	Admin Allocated - Building Control Expenses			9,138	0	10,055	9,720	
								25,890	0	36,703	39,590	
	SALEYARDS & MARKETS - Operating Revenue											
13	Economic Services	134	Saleyards & Markets	134001	Reimbursements - Saleyards			-2,000	0	0	0	
								-2,000	0	0	0	
	SALEYARDS & MARKETS - Operating Expense											
13	Economic Services	134	Saleyards & Markets	134100	Saleyards			5,832	0	7,778	9,960	
						Wages	1,675					
						PWOH	1,675					
						Plant	230					
						M&C	500					
						Utilities	5,880					
13	Economic Services	134	Saleyards & Markets	134190	Depreciation - Saleyards & Markets			287	0	0	290	
								6,119	0	7,778	10,250	

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	OTHER ECON SERVICES - Operating Revenue											
13	Economic Services	135	Other Economic Services	135001	Standpipe Water Charges			-3,328	0	-2,818	-3,225	
13	Economic Services	135	Other Economic Services	135005	80 Abel Street Shops Rental Income			0	0	-10,873	-13,520	
								-3,328	0	-13,691	-16,745	
	OTHER ECON SERVICES - Operating Expense											
13	Economic Services	135	Other Economic Services	135100	Standpipes			2,924	0	1,089	2,270	
						M&C	250					
						Utilities	2,020					
13	Economic Services	135	Other Economic Services	135101	Blackwood Regional Centre Operations			6,000	0	0	0	
13	Economic Services	135	Other Economic Services	135102	Economic Development Projects			729	0	0	250	
13	Economic Services	135	Other Economic Services	135105	80 Abel Street Shops Expenses			0	0	15,066	4,170	
						Wages	1,075					
						PWOH	1,075					
						Plant	40					
						M&C	1,550					
						Utilities	430					
13	Economic Services	135	Other Economic Services	135150	Admin Allocated - Other Economic Development			9,138	0	10,055	9,720	CBP 4.1.3 With BEC, Agreed Service Levels CBP 4.1.4 With Local Business, Buy Local CBP 4.2.4 With Local Business, Shop Frontage
13	Economic Services	135	Other Economic Services	135190	Depreciation - Develop/Facilities			874	0	0	875	
								19,665	0	26,210	17,285	
					Economic Development - Total Operating Revenue			-97,495	0	-96,586	-100,210	
					Economic Development - Total Operating Expense			308,048	7,706	296,232	333,980	

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	PRIVATE WORKS - Operating Revenue										
14	Other Property & Services	141	Private Works	141001	Private Works - Recoup Charges			-9,000	-10,000	-24,502	-20,620
								-9,000	-10,000	-24,502	-20,620
	PRIVATE WORKS - Operating Expense										
14	Other Property & Services	141	Private Works	141100	Private Works - Costs			5,108	8,460	17,355	17,930
						Wages	6,550				
						PWOH	6,550				
						Plant	1,670				
						M&C	3,160				
								5,108	8,460	17,355	17,930
	PUBLIC WORKS O' HEADS - Operating Expense										
14	Other Property & Services	143	Public Works Overheads	143100	Supervision			240,478	330,233	341,767	231,615
						Wages	187,170				
						Super	19,225				
						Plant	22,000				
						M&C	3,220				
14	Other Property & Services	143	Public Works Overheads	143101	Consultant Engineer			11,792	20,000	6,420	9,500
14	Other Property & Services	143	Public Works Overheads	143102	Works Manager Vehicle Op Costs			4,093	6,220	0	395
						Insurance	395				
14	Other Property & Services	143	Public Works Overheads	143103	Works Staff - Fringe Benefit Tax			3,841	3,845	6,067	6,050
14	Other Property & Services	143	Public Works Overheads	143104	Insurance on Works			35,695	45,190	54,847	51,520
14	Other Property & Services	143	Public Works Overheads	143105	Superannuation of Workmen			85,178	78,157	79,363	87,165
14	Other Property & Services	143	Public Works Overheads	143106	PWOH Leave - Depot			186,363	108,456	143,434	171,645
14	Other Property & Services	143	Public Works Overheads	143107	Protective Clothing			3,618	3,620	1,391	3,500
14	Other Property & Services	143	Public Works Overheads	143108	Uniforms			2,951	3,000	3,544	4,000
14	Other Property & Services	143	Public Works Overheads	143109	Training & Meeting Expenses			28,596	14,570	22,854	20,095
						Wages	16,225				
						Plant	220				
						Other Costs	3,650				
14	Other Property & Services	143	Public Works Overheads	143110	Occupational Health & Safety			12,908	10,700	23,767	22,655
						Wages	13,350				
						Other Costs	3,000				
						Plant	80				
						M&C	6,225				
14	Other Property & Services	143	Public Works Overheads	143111	Other Expenses			4,674	4,750	1,200	1,650
				NEW	Conferences & Training Cources				3,000		1,000
14	Other Property & Services	143	Public Works Overheads	143113	Waste Oil Disposal Costs			0	0	161	250
				143114	Less Allocated to Members			0	-5,000	0	0
14	Other Property & Services	143	Public Works Overheads	143115	Provision for Leave Accruals			-48,729	0	0	3,820
14	Other Property & Services	143	Public Works Overheads	143150	Admin Allocated - Works Overhead			18,277	19,733	20,108	19,440
14	Other Property & Services	143	Public Works Overheads	143180	LESS PWOH ALLOCATED - PROJECTS			-588,670	-646,474	-731,097	-634,300
14	Other Property & Services	143	Public Works Overheads	143190	Works Manager Vehicle Depreciation			590	0	0	0
								1,655	0	-26,175	0

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	PLANT OPERATING - Operating Revenue											
14	Other Property & Services	144	Plant Operation Costs	144001	Diesel Fuel Rebate			-20,297	-12,000	-22,004	-23,855	
								-20,297	-12,000	-22,004	-23,855	
	PLANT OPERATING - Operating Expense											
14	Other Property & Services	144	Plant Operation Costs	144100	Repair Wages			86,911	65,642	71,849	66,195	
				NEW	Superannuation			0	6,835	0	6,620	
14	Other Property & Services	144	Plant Operation Costs	144101	Fuel & Oil			158,291	177,500	168,834	175,350	
14	Other Property & Services	144	Plant Operation Costs	144102	Tyres & Tubes			16,948	20,000	15,599	17,500	
14	Other Property & Services	144	Plant Operation Costs	144103	Parts and Repairs			46,507	46,500	79,484	74,270	
						Wages	275					
						PWOH	275					
						Plant	2,770					
						M&C	70,950					
14	Other Property & Services	144	Plant Operation Costs	144104	Licenses			10,744	10,750	6,967	8,755	
14	Other Property & Services	144	Plant Operation Costs	144105	Insurance			24,068	33,277	38,503	35,350	
14	Other Property & Services	144	Plant Operation Costs	144106	Blades & Points			9,130	12,000	8,017	9,000	
14	Other Property & Services	144	Plant Operation Costs	144107	Expendable Tools			3,171	3,200	5,635	4,550	
14	Other Property & Services	144	Plant Operation Costs	144108	Freight Costs			2,923	0	0	1,750	
				NEW	Workers Comp Insurance				2,194	0	2,175	
14	Other Property & Services	144	Plant Operation Costs	144150	Admin Allocated			4,569	4,933	5,026	4,860	
14	Other Property & Services	144	Plant Operation Costs	144180	LESS PCO ALLOCATED - PROJECTS			-556,136	-569,831	-585,523	-593,375	
14	Other Property & Services	144	Plant Operation Costs	144190	Depreciation - Plant			194,332	187,000	0	187,000	
14	Other Property & Services	145	Salaries & Wages	145001	Reimbursements - Administration			0	0	-18	0	
								1,458	0	-185,627	0	
	SALARIES & WAGES - Operating Revenue											
14	Other Property & Services	143	Public Works Overheads	143001	Workers Compensation Reimbursements			-12,385	0	-9,983	-7,250	
								-12,385	0	-9,983	-7,250	
	SALARIES & WAGES - Operating Expense											
14	Other Property & Services	145	Salaries & Wages	145100	Gross Total Salaries and Wages			2,060,593	2,178,470	2,197,937	2,328,525	
14	Other Property & Services	145	Salaries & Wages	145101	Workers Compensation Expenses			0	0	1,516	7,250	
14	Other Property & Services	145	Salaries & Wages	145130	LESS SALS/WAGES ALLOCATED			-2,060,593	-2,178,470	-2,221,149	-2,328,525	
								0	0	-21,696	7,250	
	ADMINISTRATION - Operating Revenue											
14	Other Property & Services	146	Administration	146001	Reimbursements - Administration			-8,267	-3,000	-52,495	-3,500	Rebates
14	Other Property & Services	146	Administration	146002	Prior Year Correction			-13,566	0	0	0	
14	Other Property & Services	146	Administration	146014	Profit on Sale of Asset			0	-868	0	0	
14	Other Property & Services	146	Administration	146035	ATO Requested Review Income			0	0	-500	0	
14	Other Property & Services	146	Administration	146700	Grants - DLG Workforce Planning			-25,000	0	0	0	
								-46,833	-3,868	-52,995	-3,500	

Prog	Programme Description	SP	Sub-Programme Description	COA	Description			2012-13 Actual	2013-14 Budget	2013-14 Actual	2014-15 Budget	
	ADMINISTRATION - Operating Expense											
14	Other Property & Services	146	Administration	146100	Administration - Advertising			0	15,000	11,428	11,850	
14	Other Property & Services	146	Administration	146101	Administration - Audit Fees			13,300	16,500	7,360	14,450	
14	Other Property & Services	146	Administration	146102	Administration - Bank Fees			220	6,000	4,555	4,715	
14	Other Property & Services	146	Administration	146103	Administration Bldg Costs			7,754	27,873	43,785	40,835	CBP 2.2.2 Water Efficiency Audit
						Wages	1,075					CBP 2.2.3 Energy Efficiency Audit
						PWOH	1,075					
						Plant	1,715					
						M&C	26,005					
						Utilities	6,990					
						Insurance	3,910					
						ESL	65					
14	Other Property & Services	146	Administration	146104	Administration General Operations			670,654	5,100	1,509	2,500	
14	Other Property & Services	146	Administration	146105	Administration Staff Employee Costs			77,581	513,663	466,205	527,150	
14	Other Property & Services	146	Administration	146106	Consultants			109,059	82,200	52,756	45,750	Inc CBP 2.2.1 Sustain & Renew Resource Policy
												CBP 5.3.6 Compliance Checklist & CBP 5.3.10 Loc Law Review
												Inc CBP 4.1.1 Policy Position, Attract New business
												Inc CBP 5.2.1 Policy Position, Community Engagement
												Inc CBP 5.3.1 Review LTFP & Performance
												Inc CBP 5.3.8 Review Financial Man Systems & Procedures
												inc CBP 5.3.9 Review Risk, Internal Control & Compliance
14	Other Property & Services	146	Administration	146107	Asset Management & Comm Strat Plan			5,428	0	1,117	5,000	CBP 5.3.12 Review CSP due 2014-15 for 2015-16 et seq
14	Other Property & Services	146	Administration	146108	Administration - Insurance			0	39,972	23,018	22,700	
14	Other Property & Services	146	Administration	146109	Administration - Legal Expenses			0	17,000	5,293	15,000	
14	Other Property & Services	146	Administration	146110	Administration - IT System Operation & Maintenance			0	42,500	34,553	45,265	
14	Other Property & Services	146	Administration	146111	Administration - Office Equipment Maintenance			0	14,090	27,909	14,000	
14	Other Property & Services	146	Administration	146112	Administration - Postage & Freight			998	800	5,553	4,000	
14	Other Property & Services	146	Administration	146113	Administration - Printing & Stationary			0	9,200	11,571	12,000	
14	Other Property & Services	146	Administration	146114	Administration Vehicle Costs			12,069	9,500	2,961	9,500	
						Plant	810					
14	Other Property & Services	146	Administration	146115	Administration - Fringe Benefits Tax			15,167	10,650	15,552	15,550	
14	Other Property & Services	146	Administration	146116	Workforce Planning Project			14,123	11,000	10,195	0	
14	Other Property & Services	146	Administration	146117	Employers Indemnity Insurance			0	0	16,469	16,240	
14	Other Property & Services	146	Administration	146118	Administration - Subscriptions			0	8,300	7,774	10,900	
				146119	Admin Staff Housing				27,647	0	21,855	
14	Other Property & Services	146	Administration	146120	Administration - Uniform Allowance			0	3,300	1,185	3,150	
				NEW	OSH Costs				800	0	250	
14	Other Property & Services	146	Administration	146121	Administration - Telephones			0	13,999	16,081	16,645	
14	Other Property & Services	146	Administration	146122	Minor Furn & Equip Under $2000			0	0	634	0	
14	Other Property & Services	146	Administration	146123	Administration - Conference/ Training/Professional Development			0	12,000	7,495	10,350	
						Wages	4,600					
						Other Costs	5,750					
14	Other Property & Services	146	Administration	146124	Administration - Superannuation			0	59,140	50,916	54,610	
14	Other Property & Services	146	Administration	146125	Admin Provision for Leave Accruals			18,257	0	0	8,000	
14	Other Property & Services	146	Administration	146127	Interest Paid Loan 110 - Admin Building Loan			777	1,497	1,509	1,380	
14	Other Property & Services	146	Administration	146135	ATO Requested Review Expenses			0	0	2,610	0	
14	Other Property & Services	146	Administration	146136	Division 81 GST Ruling Expenses			0	0	800	0	
14	Other Property & Services	146	Administration	146150	Less Administration Costs Alloc			-894,108	-974,116	-998,525	-962,530	
14	Other Property & Services	146	Administration	146190	Depreciation - Administration			36,078	26,385	0	26,385	
14	Other Property & Services	146	Administration	146300	Rounding Account (Exp & Inc)			0	0	-0	0	
14	Other Property & Services	146	Administration	146701	Town Site Strategy Planning			0	0	2,148	2,500	
								87,356	0	-165,585	0	
					Other Property & Services - Total Operating Revenue			-88,515	-25,868	-109,484	-55,225	
					Other Property & Services - Total Operating Expense			95,576	8,460	-381,728	25,180	