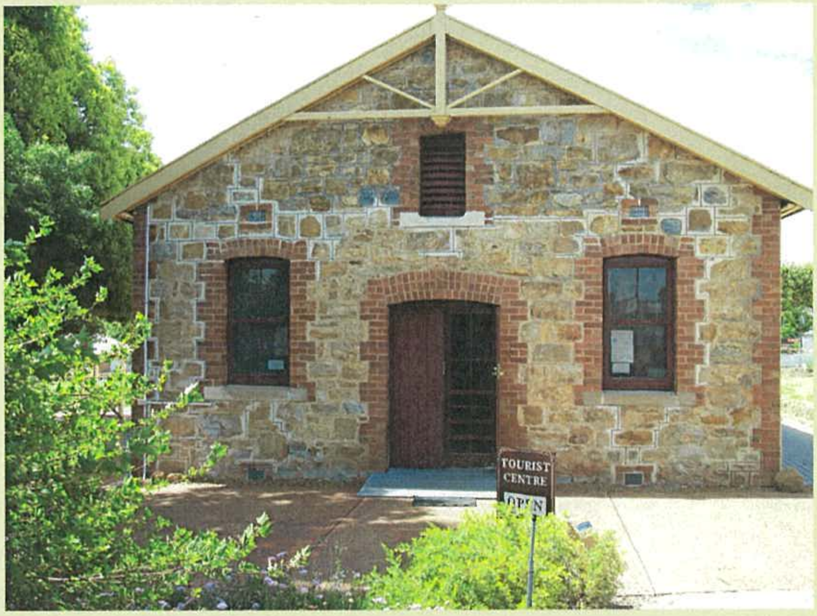
SHIRE OF BOYUP BROOK



BUDGET 2015—2016

SHIRE OF

BOYUP BROOK

SHIRE OF BOYUP BROOK

STATUTORY ANNUAL BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
REVENUE				
Rates	8	2,293,355	2,287,379	2,400,645
Operating Grants, Subsidies and Contributions		1,281,080	1,956,203	762,440
Fees and Charges	13	1,043,330	1,154,849	1,252,075
Interest Earnings	2(a)	115,350	117,180	87,475
Other Revenue		38,920	67,592	61,405
		4,772,035	5,583,203	4,564,040
EXPENSES				
Employee Costs		(2,243,655)	(2,214,615)	(2,272,080)
Materials and Contracts		(1,310,445)	(1,108,112)	(1,222,020)
Utility Charges		(135,910)	(141,872)	(148,030)
Depreciation	2(a)	(1,645,595)	(2,515,915)	(3,089,780)
Interest Expenses	2(a)	(38,535)	(38,080)	(35,195)
Insurance Expenses		(238,000)	(243,624)	(220,920)
Other Expenditure		(210,475)	(177,304)	(203,480)
		(5,822,615)	(6,439,522)	(7,191,505)
		(1,050,580)	(856,319)	(2,627,465)
Non-Operating Grants, Subsidies and Contributions		1,834,600	1,056,401	2,330,635
Profit on Asset Disposals	4	0	37,018	21,170
Loss on Asset Disposals	4	0	0	(16,320)
NET RESULT		**784,020**	**237,100**	**(291,980)**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		**784,020**	**237,100**	**(291,980)**

Notes:

2015-16 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 2015-16 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 2015-16, 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 2016

	NOTE	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		400	1,067	350
General Purpose Funding		3,540,425	4,116,846	3,059,030
Law, Order, Public Safety		42,285	86,837	56,675
Health		687,780	796,602	820,190
Education and Welfare		10,625	7,634	7,165
Housing		43,065	29,238	48,350
Community Amenities		123,460	129,033	189,915
Recreation and Culture		43,915	54,393	53,240
Transport		159,590	172,524	162,555
Economic Services		100,210	99,502	93,465
Other Property and Services		55,225	89,527	73,105
		4,806,980	5,583,203	4,564,040
EXPENSES EXCLUDING FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(310,715)	(287,122)	(346,560)
General Purpose Funding		(106,655)	(90,960)	(106,325)
Law, Order, Public Safety		(165,490)	(146,548)	(247,285)
Health		(889,300)	(943,898)	(989,644)
Education and Welfare		(85,435)	(110,196)	(123,589)
Housing		(70,755)	(165,700)	(185,921)
Community Amenities		(312,575)	(248,441)	(329,891)
Recreation & Culture		(708,165)	(796,583)	(884,019)
Transport		(2,814,545)	(3,165,481)	(3,502,190)
Economic Services		(331,590)	(364,079)	(422,471)
Other Property and Services		(23,800)	(82,434)	(18,415)
		(5,819,025)	(6,401,442)	(7,156,310)
FINANCE COSTS (Refer Notes 2 & 5)				
Health		(1,545)	(1,503)	(985)
Education and Welfare		(18,695)	(18,458)	(17,835)
Housing		(4,720)	(4,654)	(4,370)
Community Amenities		(1,215)	(1,215)	(1,030)
Recreation & Culture		(8,590)	(8,479)	(7,960)
Economic Services		(2,390)	(2,389)	(1,755)
Other Property and Services		(1,380)	(1,382)	(1,260)
		(38,535)	(38,080)	(35,195)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Law, Order, Public Safety		217,200	5,000	0
Recreation & Culture		563,370	35,000	330,870
Transport		1,054,030	1,016,401	1,999,765
		1,834,600	1,056,401	2,330,635
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Profit on Asset Disposals	4	0	37,018	21,170
Loss on Asset Disposals	4	0	0	(16,320)
		0	37,018	4,850
NET RESULT		**784,020**	**237,100**	**(291,980)**
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		**784,020**	**237,100**	**(291,980)**

Notes:

2015-16 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 2015-16 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 2015-16, 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
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
Cash Flows From Operating Activities				
Receipts				
Rates		2,318,855	2,322,789	2,455,730
Operating Grants, Subsidies and Contributions		1,318,605	1,956,203	762,440
Fees and Charges		1,010,330	1,196,298	1,253,295
Interest Earnings		115,350	117,180	87,475
Goods and Services Tax		200,000	184,685	180,982
Other		38,920	67,592	61,405
		5,002,060	5,844,747	4,801,327
Payments				
Employee Costs		(2,332,405)	(2,214,615)	(2,272,080)
Materials and Contracts		(1,560,445)	(1,166,509)	(1,284,025)
Utility Charges		(135,910)	(141,872)	(148,030)
Insurance Expenses		238,000	(243,624)	(220,920)
Interest Expenses		(38,535)	(38,080)	(35,195)
Goods and Services Tax		(200,000)	(129,255)	(129,470)
Other		(210,475)	(168,877)	(203,480)
		(4,239,770)	(4,102,832)	(4,293,200)
Net Cash Provided By Operating Activities	15(b)	762,290	1,741,915	508,127
Cash Flows from Investing Activities				
Payments for Purchase of				
Property, Plant & Equipment	3	(690,000)	(285,183)	(823,730)
Furniture & Equipment		(35,000)	(24,872)	(43,500)
Payments for Construction				
Land & Buildings		(2,770,710)	(277,791)	(1,080,715)
Roads		(1,961,315)	(1,439,197)	(2,958,390)
Footpaths		(28,000)	0	(40,000)
Other Infrastructure	3	(804,875)	(169,103)	(556,710)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,834,600	1,056,401	2,330,635
Proceeds from Sale of Plant & Equipment	4	550,500	62,405	260,150
Net Cash Used in Investing Activities		(3,904,800)	(1,077,340)	(2,912,260)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(47,760)	(39,680)	(50,639)
Advances to Community Groups		0	0	0
Proceeds from New Debentures	5	1,600,000	0	510,000
Net Cash Provided By (Used In) Financing Activities		1,552,240	(39,680)	459,361
Net Increase (Decrease) in Cash Held		(1,590,270)	624,895	(1,944,772)
Cash at Beginning of Year		2,440,555	2,439,897	3,064,792
Cash and Cash Equivalents at the End of the Year	15(a)	850,285	3,064,792	1,120,020

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 2016

		NOTE	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
	REVENUES	1,2			
	Governance		400	1,067	350
	General Purpose Funding		1,247,070	1,829,467	658,385
	Law, Order, Public Safety		42,285	86,837	56,675
	Health		687,780	796,602	820,190
	Education and Welfare		10,625	7,634	7,165
	Housing		43,065	29,238	48,350
	Community Amenities		123,460	129,033	189,915
	Recreation and Culture		43,915	54,393	53,240
	Transport		159,590	209,547	176,725
	Economic Services		100,210	99,502	100,465
	Other Property and Services		55,225	89,527	73,105
			2,513,625	3,332,847	2,184,565
	EXPENSES	1,2			
	Governance		(310,715)	(287,122)	(346,560)
	General Purpose Funding		(106,655)	(90,960)	(106,325)
	Law, Order, Public Safety		(165,490)	(146,548)	(247,285)
	Health		(890,845)	(945,401)	(997,904)
	Education and Welfare		(104,130)	(128,654)	(141,424)
	Housing		(75,475)	(170,354)	(190,291)
	Community Amenities		(313,790)	(249,656)	(330,921)
	Recreation & Culture		(716,755)	(805,062)	(891,979)
	Transport		(2,814,545)	(3,165,481)	(3,502,190)
	Economic Services		(333,980)	(366,468)	(424,226)
	Other Property and Services		(25,180)	(83,816)	(28,720)
			(5,857,560)	(6,439,522)	(7,207,825)
	Net Operating Result Excluding Rates		**(3,343,935)**	**(3,106,675)**	**(5,023,260)**
	Adjustments for Cash Budget Requirements:				
	Adjustment for Employee Entitlements		0	0	0
	Movement in Salaries & Wages & Accrued Interest		0	0	0
	(Profit)/Loss on Asset Disposals	4	0	(37,018)	(4,850)
	Depreciation on Assets	2(a)	1,645,595	2,515,915	3,089,780
	Capital Expenditure and Revenue				
	Non-Operating Grants & Contributions		1,834,600	1,056,401	2,330,635
	Purchases - Investment Property	3	(345,000)	0	(704,330)
	Purchases - Buildings	3	(2,425,710)	(277,791)	(376,385)
	Purchases - Plant and Equipment	3	(690,000)	(285,183)	(823,730)
	Purchases - Furniture and Equipment	3	(35,000)	(24,872)	(43,500)
	Purchase Infrastructure Assets - Roads	3	(1,961,315)	(1,439,197)	(2,921,105)
	Purchase Infrastructure Assets - Footpaths	3	(28,000)	0	(40,000)
	Purchase Infrastructure Assets - Drainage	3	0	0	(37,285)
	Purchase Infrastructure Assets - Other	3	(804,875)	(169,103)	(556,710)
	Proceeds from Disposal of Assets	4	550,500	62,405	260,150
	Repayment of Debentures	5	(47,760)	(39,680)	(50,639)
	Proceeds from New Debentures	5	1,600,000	0	510,000
	Loan Advances		0	0	0
	Transfers to Reserves (Restricted Assets)	6	(153,968)	(210,838)	(811,886)
	Transfers from Reserves (Restricted Assets)	6	691,033	465,668	935,881
			(1,815,495)	(862,190)	(2,328,904)
ADD	Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,220,480	1,069,179	1,866,590
LESS	Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,866,590	1
	Total Amount Raised from General Rate	8	**(2,293,355)**	**(2,287,379)**	**(2,400,645)**

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) 2014-15 Actual/Estimate Balances

Balances shown in this budget as 2014-15 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 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 2016

2. REVENUES AND EXPENSES	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	14,450	14,720	15,175
Other Services	4,250	1,800	4,250
Depreciation			
By Program			
Governance	3,085	661	725
General Purpose Funding	0	0	0
Law, Order, Public Safety	9,515	1,121	1,235
Health	23,620	50,420	55,060
Education and Welfare	7,915	49,550	54,515
Housing	20,585	112,914	124,230
Community Amenities	14,760	9,954	10,950
Recreation and Culture	57,275	200,877	283,640
Transport	1,286,585	1,929,671	2,385,975
Economic Services	8,870	65,332	71,875
Other Property and Services	213,385	95,415	101,575
	1,645,595	2,515,915	3,089,780
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures *(refer note 5(a))*	38,535	38,080	35,195
	38,535	38,080	35,195
Rental Charges			
- Operating Leases	0	0	0
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	36,500	36,510	26,500
- Other Funds	46,650	54,085	39,260
Other Interest Revenue *(refer note 12)*	32,200	26,585	21,715
	115,350	117,180	87,475

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

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

By Class

	2015-16 Budget $
Houses (Investment Property)	704,330
Buildings	376,385
Plant and Equipment	823,730
Furniture and Equipment	43,500
Infrastructure Assets - Roads, Bridges etc	2,921,105
Infrastructure Assets - Footpaths	40,000
Infrastructure Assets - Drainage	37,285
Infrastructure Assets - Parks & Gardens	0
Infrastructure Assets - Other Infrastructure	556,710
	5,503,045

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

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value 2015-16 BUDGET $	Sale Proceeds 2015-16 BUDGET $	Profit(Loss) 2015-16 BUDGET $
Other Property & Services			
- CEO's vehicle	35,000	32,955	(2,045)
- DCS's vehicle	27,000	20,000	(7,000)
Health			
- Doctor's vehicle	30,000	22,725	(7,275)
Transport			
- Isuzu - 14T Truck	60,000	61,720	1,720
- Isuzu - 3T Truck	25,000	30,000	5,000
- CAT Grader	37,800	42,000	4,200
- Isuzu NPR 300	22,500	25,000	2,500
- Small plant Works	0	500	500
- Small plant P&G	0	250	250
Economic Development			
- CDO's vehicle	18,000	25,000	7,000
	255,300	260,150	4,850

By Class	Net Book Value 2015-16 BUDGET $	Sale Proceeds 2015-16 BUDGET $	Profit(Loss) 2015-16 BUDGET $
Plant & Equipment *			
- CEO's vehicle	35,000	32,955	(2,045)
- DCS's vehicle	27,000	20,000	(7,000)
- Doctor's vehicle	30,000	22,725	(7,275)
- Isuzu - 14T Truck	60,000	61,720	1,720
- Isuzu - 3T Truck	25,000	30,000	5,000
- CAT Grader	37,800	42,000	4,200
- Isuzu NPR 300	22,500	25,000	2,500
- Small plant Works	0	500	500
- Small plant P&G	0	250	250
- CDO's vehicle	18,000	25,000	7,000
	255,300	260,150	4,850

Summary	2015-16 BUDGET $
Profit on Asset Disposals	21,170
Loss on Asset Disposals	(16,320)
	4,850

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015-16 Budget $	2014-15 Estimate $	2015-16 Budget $	2014-15 Estimate $	2015-16 Budget $	2014-15 Estimate $
Health								
- L102 Doctor's Housing	17,540		8,495	7,492	9,045	17,540	985	1,503
Education & Welfare								
- L118 Aged Accommodation	374,843		13,502	12,280	361,341	374,843	17,835	18,458
- L119A Aged Accommodation		275,000	0	0	0	0	0	0
- L120 Aged Accommodation		235,000	0	0	0	0	0	0
Housing								
- L115 Staff Housing	75,561		5,056	4,531	70,505	75,561	4,370	4,654
Community Amenities								
- L112 Landfill	15,244		2,640	1,169	12,604	15,244	1,030	1,215
Recreation & Culture								
- L114 Pool	137,426		9,190	8,184	128,236	137,426	7,960	8,479
Economic Services								
- L106 Flax Mill Complex	13,900		5,268	759	8,632	13,900	905	1,264
- L109 Flax Mill Water	14,415		4,506	3,518	9,909	14,415	850	1,125
Other Property								
- L110 Admin Building	20,024		1,982	1,747	18,042	20,024	1,260	1,382
	668,953	510,000	50,639	39,680	618,314	668,953	35,195	38,080

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 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015-16

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent $
- L119A Aged Accommodation	275,000	WATC	Debenture	20	134,030	4	275,000	0
- L120 Aged Accommodation - The Lodge	235,000	WATC	Debenture	20	114,535	4	235,000	0

(c) Unspent Debentures

As at 30th June 2015 Council had $400,000 in unspent debentures carried forward from 2012-13, and these relate to loan L118 Aged Accommodation. Council does not expected to have unspent L118 debenture funds as at 30th June 2016.

(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 2015-16.

	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
6. RESERVES			
(a) Leave Reserve			
Opening Balance	73,320	72,223	53,985
Amount Set Aside / Transfer to Reserve	2,425	1,762	1,355
Amount Used / Transfer from Reserve	(44,600)	(20,000)	0
	31,145	53,985	55,340
(b) Plant Reserve			
Opening Balance	245,470	245,397	96,280
Amount Set Aside / Transfer to Reserve	5	5,993	301,605
Amount Used / Transfer from Reserve	(245,000)	(155,110)	(249,160)
	475	96,280	148,725
(c) Depot Reserve			
Opening Balance	10,033	9,941	10,183
Amount Set Aside / Transfer to Reserve	340	242	257
Amount Used / Transfer from Reserve	0	0	0
	10,373	10,183	10,440
(d) Community Housing Reserve			
Opening Balance	50,610	50,253	59,594
Amount Set Aside / Transfer to Reserve	13,150	23,341	25,181
Amount Used / Transfer from Reserve	(6,810)	(14,000)	(29,950)
	56,950	59,594	54,825
(e) Emergency Services Reserve			
Opening Balance	38,825	38,468	20,731
Amount Set Aside / Transfer to Reserve	1,315	938	524
Amount Used / Transfer from Reserve	(29,275)	(18,675)	0
	10,865	20,731	21,255
(f) Bushfire Radio Reserve			
Opening Balance	15,361	15,219	294
Amount Set Aside / Transfer to Reserve	520	371	6
Amount Used / Transfer from Reserve	(15,296)	(15,296)	0
	585	294	300
(g) Insurance Claims Reserve			
Opening Balance	13,547	13,424	13,751
Amount Set Aside / Transfer to Reserve	460	327	344
Amount Used / Transfer from Reserve	0	0	0
	14,007	13,751	14,095
(h) Recreation Facilities Reserve			
Opening Balance	122,726	121,599	130,017
Amount Set Aside / Transfer to Reserve	73,412	72,213	3,258
Amount Used / Transfer from Reserve	(90,375)	(63,795)	(39,260)
	105,763	130,017	94,015
(i) Commercial Reserve			
Opening Balance	488,316	483,828	495,630
Amount Set Aside / Transfer to Reserve	16,565	11,802	12,425
Amount Used / Transfer from Reserve	0	0	(27,000)
	504,881	495,630	481,055

	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
6. RESERVES			
(j) Infrastructure Reserve			
Opening Balance	13,832	13,705	835
Amount Set Aside / Transfer to Reserve	37,266	37,130	20
Amount Used / Transfer from Reserve	(50,000)	(50,000)	0
	1,098	835	855
(k) Bridge Maintenance & Construction Reserve			
Opening Balance	284	281	288
Amount Set Aside / Transfer to Reserve	10	7	62,507
Amount Used / Transfer from Reserve	0	0	(62,500)
	294	288	295
(l) Medical Services Reserve			
Opening Balance	4,891	4,847	1,545
Amount Set Aside / Transfer to Reserve	165	118	40
Amount Used / Transfer from Reserve	(3,500)	(3,420)	(1,500)
	1,556	1,545	85
(m) Swimming Pool Reserve			
Opening Balance	35,288	35,147	36,004
Amount Set Aside / Transfer to Reserve	1,225	857	901
Amount Used / Transfer from Reserve	(35,930)	0	(36,900)
	583	36,004	5
(n) Town Hall Reserve			
Opening Balance	1	1	1
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	(1)
	1	1	0
(o) Administration Centre Reserve			
Opening Balance	1,895	1,878	1,924
Amount Set Aside / Transfer to Reserve	65	46	46
Amount Used / Transfer from Reserve	0	0	(1,950)
	1,960	1,924	20
(p) Building Maintenance Reserve			
Opening Balance	607	601	616
Amount Set Aside / Transfer to Reserve	20	15	14
Amount Used / Transfer from Reserve	0	0	0
	627	616	630
(q) Aged Accomodation Reserve			
Opening Balance	24,552	24,327	6,750
Amount Set Aside / Transfer to Reserve	835	593	400,180
Amount Used / Transfer from Reserve	(24,000)	(18,170)	(406,830)
	1,387	6,750	100
(r) Road Contributions Reserve			
Opening Balance	20,479	20,291	71,461
Amount Set Aside / Transfer to Reserve	695	51,170	1,789
Amount Used / Transfer from Reserve	0	0	(51,030)
	21,174	71,461	22,220

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
6. RESERVES			
(s) IT/Office Equipment Reserve			
Opening Balance	19,598	19,418	17,457
Amount Set Aside / Transfer to Reserve	665	474	438
Amount Used / Transfer from Reserve	(19,000)	(2,435)	(17,500)
	1,263	17,457	395
(t) Transfer Station Reserve			
Opening Balance	87	87	89
Amount Set Aside / Transfer to Reserve	5	2	1
Amount Used / Transfer from Reserve	0	0	0
	92	89	90
(u) Caravan Park Reserve			
Opening Balance	117,732	116,650	18,749
Amount Set Aside / Transfer to Reserve	3,995	2,846	471
Amount Used / Transfer from Reserve	(117,247)	(100,747)	(11,250)
	4,480	18,749	7,970

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

	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
(v) Flaxmill Sheds Reserve			
Opening Balance	23,420	23,203	19,749
Amount Set Aside / Transfer to Reserve	795	566	496
Amount Used / Transfer from Reserve	(10,000)	(4,020)	0
	14,215	19,749	20,245
(w) Library Reserve			
Opening Balance	1,026	1,017	1,042
Amount Set Aside / Transfer to Reserve	35	25	28
Amount Used / Transfer from Reserve	0	0	(1,050)
	1,061	1,042	20
Total Reserves	784,835	1,056,975	932,980

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

In 2015-16 Council will revalue some road infrastructure, building & plant & equipment assets.
The amount of any revaluation adjustment at 30 June 2016 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)	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	2,425	1,762	1,355
Plant Reserve	5	5,993	301,605
Depot Reserve	340	242	257
Community Housing Reserve	13,150	23,341	25,181
Emergency Services Reserve	1,315	938	524
Bushfire Radio Reserve	520	371	6
Insurance Claims Reserve	460	327	344
Recreation Facilities Reserve	73,412	72,213	3,258
Commercial Reserve	16,565	11,802	12,425
Infrastructure Reserve	37,266	37,130	20
Bridge Maintenance & Construction Reserve	10	7	62,507
Medical Services Reserve	165	118	40
Swimming Pool Reserve	1,225	857	901
Town Hall Reserve	0	0	0
Administration Centre Reserve	65	46	46
Building Maintenance Reserve	20	15	14
Aged Accomodation Reserve	835	593	400,180
Road Contributions Reserve	695	51,170	1,789
IT/Office Equipment Reserve	665	474	438
Transfer Station Reserve	5	2	1
Caravan Park Reserve	3,995	2,846	471
Flaxmill Sheds Reserve	795	566	496
Library Reserve	35	25	28
	153,968	210,838	811,886
Transfers from Reserves			
Leave Reserve	(44,600)	(20,000)	0
Plant Reserve	(245,000)	(155,110)	(249,160)
Depot Reserve	0	0	0
Community Housing Reserve	(6,810)	(14,000)	(29,950)
Emergency Services Reserve	(29,275)	(18,675)	0
Bushfire Radio Reserve	(15,296)	(15,296)	0
Insurance Claims Reserve	0	0	0
Recreation Facilities Reserve	(90,375)	(63,795)	(39,260)
Commercial Reserve	0	0	(27,000)
Infrastructure Reserve	(50,000)	(50,000)	0
Bridge Maintenance & Construction Reserve	0	0	(62,500)
Medical Services Reserve	(3,500)	(3,420)	(1,500)
Swimming Pool Reserve	(35,930)	0	(36,900)
Town Hall Reserve	0	0	(1)
Administration Centre Reserve	0	0	(1,950)
Building Maintenance Reserve	0	0	0
Aged Accomodation Reserve	(24,000)	(18,170)	(406,830)
Road Contributions Reserve	0	0	(51,030)
IT/Office Equipment Reserve	(19,000)	(2,435)	(17,500)
Transfer Station Reserve	0	0	0
Caravan Park Reserve	(117,247)	(100,747)	(11,250)
Flaxmill Sheds Reserve	(10,000)	(4,020)	0
Library Reserve	0	0	(1,050)
	(691,033)	(465,668)	(935,881)
Total Transfer to/(from) Reserves	(537,065)	(254,830)	(123,995)

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.

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

	Note	2014-15 Estimate $	2015-16 Budget $
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,257,227	187,040
Cash - Commitments Over Contributions	15(a)	750,590	0
Cash - Restricted Reserves	15(a)	1,056,975	932,980
Receivables		226,056	242,250
Inventories		3,388	3,388
		3,294,236	1,365,658
LESS: CURRENT LIABILITIES			
Payables and Provisions		(887,669)	(949,675)
NET CURRENT ASSET POSITION		2,406,567	415,983
Less: Cash - Restricted Reserves	15(a)	(1,056,975)	(932,980)
Add: Leave Provisions		516,998	516,998
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		1,866,590	1

The estimated surplus/(deficiency) c/fwd in the 2014-15 estimate column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015-16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

SHIRE OF BOYUP BROOK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015-16 FINANCIAL YEAR

	PREVIOUS YEAR ESTIMATED 2014-15									2015-16 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	2,814,745	0.129508	364,532	39	140,413	765	29,835	394,367	292	3,187,863	0.115995	369,776	56	254,122	806	45,136	414,912
General Rate UV - Rural Pursuit		263,739,000	0.006446	1,700,061	220	15,796,277	710	156,200	1,856,261	647	260,392,000	0.006750	1,757,646	261	20,165,090	747	194,967	1,952,613
General Rate UV.- Mining		288,826	0.124525	35,966	8	17,557	845	6,760	42,726	7	198,523	0.149207	29,620	7	8,801	500	3,500	33,120
SUB TOTAL GENERAL RATE	309	266,842,571		2,100,559	267	15,954,247		192,795	2,293,354	946	263,778,386		2,157,042	219	20,428,013		243,603	2,400,645
Interim Rates - GRV				753					753				0				0	0
Interim Rates - UV Rural Pursuit				1,297					1,297				1,615				0	1,615
Interim Rates - UV Mining				(7,485)					(7,485)				0				0	0
Back Rates - GRV				0					0				0				0	0
Back Rates - UV Rural Pursuit				(540)					(540)				0				0	0
Back Rates - UV Mining				0									0				0	0
Rates Written Off													(250)				0	(250)
Concessions													(1,365)				0	(1,365)
SUB TOTAL				(5,975)				0	(5,975)				0				-	0
GRAND TOTAL	309	266,842,571		2,094,584	267	15,954,247		192,795	2,287,379	946	263,778,386		2,157,042	219	20,428,013		243,603	2,400,645

(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.

(2) RATING STRATEGY

In developing the plan for the future, rates and charges were identified as an important source of revenue, and account for some 31% of annual revenue.
In the period 2009-10 to 2014-15 on average rates have increased by 5.08% per annum. Relative to the 2014-15 rates budget ($2,293,355), in 2015-16 rates are estimated to increase by 4.68%.
Council has established a rating structure which comprises the following elements:

Gross Rental Value (GRV)
Unimproved Value (UV) - Rural Pursuit
Unimproved Value (UV) - Mining

In determining UV Mining general rates, Council uses the method described in the WA Local Government Grants Commission's 2013-14 Balanced Budget.
Consequently the UV Mining general rate (0.149207) is more than twice the UV Rural Pursuit general rate (0.006750).

9. SPECIFIED AREA RATE - 2015-16 FINANCIAL YEAR

No specified area rates will be levied during the 2015-16 financial year.

10. SERVICE CHARGES - 2015-16 FINANCIAL YEAR

No service charges will be levied during the 2015-16 financial year.

11. INFORMATION ABOUT DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2015-16 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 2015-16), Council does not intend to write off any rates during 2015-16.

(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 of Donnybrook-Bailingup.

12. INTEREST CHARGES AND INSTALMENTS - 2015-16 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 2015-16 is $15,250.

(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	08 October 2015
2nd Instalment	08 December 2015
3rd Instalment	08 February 2016
4th Instalment	08 April 2016

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 ($6,805) and interest ($5,890) in 2014-15 amounts to $12,695.

(c) In 2015-16 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

	2014-15 Estimated $	2015-16 Budget $
Governance	381	100
General Purpose Funding	18,188	15,435
Law, Order, Public Safety	7,242	8,425
Health	796,602	820,190
Education and Welfare	0	0
Housing	29,238	48,350
Community Amenities	128,853	182,915
Recreation & Culture	53,121	52,890
Transport	2,713	2,650
Economic Services	97,614	99,780
Other Property & Services	20,897	21,340
	1,154,849	1,252,075

14. ELECTED MEMBERS REMUNERATION *

* to be updated for 27 Aug.

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

	2014-15 Estimated $	2015-16 Budget $
Meeting Fees	65,340	68,615
President's Allowance	6,590	6,920
Deputy President's Allowance	1,650	1,730
Travelling Expenses	6,181	6,250
ICT Allowance	9,945	10,485
	89,706	94,000

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash *

* to be updated for 27 Aug.

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:

	2014-15 Budget $	2014-15 Estimated $	2015-16 Budget $
Cash - Unrestricted	65,450	1,257,227	187,040
Cash - Restricted	784,835	1,807,565	932,980
	850,285	3,064,792	1,120,020

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

Leave Reserve	31,145	53,985	55,340
Plant Reserve	475	96,280	148,725
Depot Reserve	10,373	10,183	10,440
Community Housing Reserve	56,950	59,594	54,825
Emergency Services Reserve	10,865	20,731	21,255
Bushfire Radio Reserve	585	294	300
Insurance Claims Reserve	14,007	13,751	14,095
Recreation Facilities Reserve	105,763	130,017	94,015
Commercial Reserve	504,881	495,630	481,055
Infrastructure Reserve	1,098	835	855
Bridges Maintenance & Construction Reserve	294	288	295
Medical Services Reserve	1,556	1,545	85
Swimming Pool Reserve	583	36,004	5
Town Hall Reserve	1	1	0
Administration Centre Reserve	1,960	1,924	20
Building Maintenance Reserve	627	616	630
Aged Accomodation Reserve	1,387	6,750	100
Road Construction Reserve	21,174	71,461	22,220
IT/Office Equipment Reserve	1,263	17,457	395
Transfer Station Reserve	92	89	90
Caravan Park Reserve	4,480	18,749	7,970
Flaxmill Sheds Reserve	14,215	19,749	20,245
Library Reserve	1,061	1,042	20
	784,835	1,056,975	932,980

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.

- Government Grant - Dept of Sport and Recreation - Kid Sport Program	0	8,905	0
- Government Grant - Local Government - Cat Management	0	1,703	0
- Government Grant - Local Government - Workforce Planning	0	682	0
- Government Grant - WALGGC - Special Bridge Grant	0	170,000	0
- Government Grant - Local Government - Cat Sterilisation	0	2,500	0
- Government Grant - CLGF - Depot & Sale Yard Projects	0	65,770	0
- Government Grant - DFES - Fire Defence	0	50,000	0
- Transport Contribution - Banks Road Reconstruction	0	51,030	0
- Unspent Loan Funds - Loan 118 Aged Accommodation	0	400,000	0
	0	750,590	0

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

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result	2014-15 Budget	2014-15 Estimated	2015-16 Budget
Net Result	784,020	237,100	(291,980)
Depreciation	1,645,595	2,515,915	3,089,780
(Profit)/Loss on Sale of Asset	0	(37,018)	(4,850)
(Increase)/Decrease in Receivables	187,275	140,716	(16,194)
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	(20,000)	(58,397)	62,006
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(1,834,600)	(1,056,401)	(2,330,635)
Non-Current Assets recognised due to change in Legislative Requirements	0	0	0
Net Cash from Operating Activities	762,290	1,741,915	508,127

(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-15 $	Amounts Received $	Amounts Paid ($)	Balance 30-Jun-16 $
Bonds - Relocated Houses	22,242	0	(11,242)	11,000
Bonds - Retail Shops	390	0	0	390
Bonds - Council Houses	1,633	0	(823)	810
Bonds - Hall Hire	280	1,600	(1,810)	70
Fruit Fly Baiting Scheme	5,397	0	0	5,397
Deposits - Kerbs	1,400	0	(800)	600
BB Community Foundation	323	0	(9)	314
BCTIF - Building Training Fund	766	10,000	(10,766)	0
BSC - Building Levy	536	8,000	(8,536)	0
Council Nominations	0	320	(320)	0
Bond - Equipment Hire	0	385	(385)	0
Bond - Landscaping	2,000	0	0	2,000
Bond - Trap Hire	0	100	(100)	0
Interest on Trust Fund Monies	4,634	465	(301)	4,798
	39,601			25,379

17. MAJOR LAND TRANSACTIONS

Aged Accomodation Facility - $681,830 and refer to Note 5

(a) Details

There were no major land transactions during 2014-15. During 2015-16 Council will be evaluating its options to develop an aged accommodation facility, conduct the relevant business planning (including what may be major land transaction planning under the legislation), with the hope of commencing development in the fiscal year.

(b) Current year transactions	2014-15 Estimated $	2015-16 Budget $
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	0	0
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	0	681,830
	0	681,830

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

There wer no trading or major trading undertakings during 2014-15, and it is not anticipated that any trading undertakings or major trading undertakings will occur in 2015-16.

19. JOINT VENTURE

Council does not intend to participate in any joint ventures in the 2015-16 financial year.

20. CAPITAL AND LEASING COMMITMENTS

Council does not have any capital or leasing commitments.

SHIRE OF BOYUP BROOK

SHIRE OF BOYUP BROOK

2015-16 CAPITAL PROGRAM - SUMMARY

				Funding					
		Grants	Contributns	Reserves	Loan	Council	Total	Trade In $	
Land & Buildings - Houses	704,330	0	0	21,330	275,000	408,000	704,330		
Buildings	376,385	12,660	0	12,065	235,000	116,660	376,385		
Plant & Equipment	823,730	0	0	249,160	0	574,570	823,730	260,150	
Furniture & Equipment	43,500	0	0	9,935	0	33,565	43,500		
Infrastructure - Roads, Bridges etc	2,921,105	2,221,115	0	51,030	0	648,960	2,921,105		
Infrastructure - Footpaths & Drainage	77,285	0	0	0	0	77,285	77,285		
Infrastructure - Other	556,710	145,000	110,000	87,410	0	214,300	556,710		
	5,503,045						5,503,045		
						2,073,340			
		2,378,775	110,000	430,930	510,000			260,150	3,689,855

LAND & BUILDINGS - HOUSES

Program/ Schedule	Sub-Program	COA	COA Description	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
7 Health	Medical Ctr Services		**5 Rogers - Renewal Program**								
			Materials & Contracts	5,500	Solar Hot Water System & Connectn					5,500	5,500
					- $4000 carried fwd from 2014-15						
9 Housing	Other Housing		**Aged Accomodation - New Projects**								
			Materials & Contracts	26,830	Consultants: Study				0	26,830	26,830
			Materials & Contracts	655,000	Headworks & 1 x Residence	0	0	6,830	275,000	373,170	655,000
					- $381,830 carried fwd from 2014-15						
9 Housing	Other Housing		**Community Housing - Renewal Program**								
			Materials & Contracts	13,000	Forrest St: Bathroom Tiles & Paint			13,000			13,000
			Materials & Contracts	1,500	Proctor St: Stove & Front Door			1,500			1,500
9 Housing	Staff Housing		**5 Knapp - Renewal Program**								
			Materials & Contracts	2,500	Cabinet Work					2,500	2,500
					- $1,500 carried fwd from 2014-15						
				704,330		0	0	21,330	275,000	408,000	704,330
											0 Check Sum

BUILDINGS - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members		**Chambers - Renewal Program**								
			Materials & Contracts	3,500	Cabling					3,500	3,500
			Materials & Contracts	3,500	Paint work & picture rails - carried fwd from 2014-15					3,500	3,500
7 Health	Medical Ctr Services		**Medical Ctr Building - Renewal Projects**								
			Materials & Contracts	2,500	Entrance Gate to underside building					2,500	2,500
9 Housing	Other Housing		**The Lodge - Renewal Program**								
			Materials & Contracts	255,000	Project commenced 2014-15				235,000	20,000	255,000
11 Recreation & Culture	Public Halls & Civic Ctrs		**Town Hall - Renewal Program**								
			Salaries								0
			PWOH								0
			Plant								0
			Materials & Contracts	39,660	Lotteries Heritage funded cntd	12,660				27,000	39,660
11 Transport	Roads, Bridges, etc		**Depot Redesign - Renewal Program**								
			Materials & Contracts	19,610	CLGF funded upgrade cntd					19,610	19,610
14 Other Property	Administration		**Admin Building - Renewal Program**								
			Materials & Contracts	19,765	Cabling- carried fwd from 2014-15			9,065		10,700	19,765
			Materials & Contracts	32,850	Reconfigure Library & Corp Services			3,000		29,850	32,850
				376,385		12,660	0	12,065	235,000	116,660	376,385
											0

FURNITURE & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
4 Governance	Members		**ICT Equipment - Renewal Pojects**								
			Materials & Contracts	4,000	4 x iPads - carried fwd from 2014-15			4,000			4,000
7 Health	Medical Ctr Services		**Medical Equipment - Renewal Projects**								
				3,000	Server Upgrade & Scanner			1,500		1,500	3,000
				3,000	Various Equipment					3,000	3,000
12 Transport	Roads, Depot etc		**Office furniture & equip - Renew Pojects** Salaries								
			Materials & Contracts	3,500	Furniture & equip @ Depot					3,500	3,500
			Materials & Contracts	2,500	ICT - Pocket Ram, ROMAN Pick Up Device					2,500	2,500
14 Other Property	Administration		**Office furniture & equip - Renew Pojects**								
			Materials & Contracts	10,500	Furniture & equip @ Admin - $6,000 carried fwd from 2014-15					10,500	10,500
14 Other Property	Administration		**ICT Equipment - Renewal Pojects**								
			Materials & Contracts	17,000	ICT - renew obselete equipment @ Admin & Depot - $4,435 carried fwd from 2014-15			4,435		12,565	17,000
				43,500		0	0	9,935	0	33,565	43,500
											0

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2015-16 Budget			Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		Re-Sheeting - Renewal Pojects		Westbourne								
				Salaries	11,340	W&S						11,340	11,340
				PWOH	11,340							11,340	11,340
				Plant	8,440							8,440	8,440
				Materials	5,040							5,040	5,040
				Contracts	2,690		38,850					2,690	2,690
12 Transport	Roads, Bridges, etc Construction		Re-Sheeting - Renewal Pojects		Banks Rd								
				Salaries	4,185	W&S				4,185			4,185
				PWOH	4,185					4,185			4,185
				Plant	1,480					1,480			1,480
				Materials	39,930					39,930			39,930
				Contracts	1,250		51,030			1,250			1,250
12 Transport	Roads, Bridges, etc Construction		Grading - Renewal Pojects		Various Rd								
				Salaries	103,690	W&S						103,690	103,690
				PWOH	103,690							103,690	103,690
				Plant	126,325							126,325	126,325
				Materials	0							0	0
				Contracts	0		333,705					0	0
12 Transport	Roads, Bridges, etc Construction		Bridge - Renewal Pojects		Trigwell Br (untied State Bridge 743 Grant carry over @ $62,830)								
				Salaries	0	W&S						0	0
				PWOH	0							0	0
				Plant	0							0	0
				Materials	0							0	0
				Contracts	63,000		63,000	62,830				170	63,000
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Scotts Brook Rd - Clean Drains & Widen Shoulder single coat seal								
				Salaries	28,500	W&S		28,500					28,500
				PWOH	28,500			28,500					28,500
				Plant	24,510			24,510					24,510
				Materials	10,280			10,280					10,280
				Contracts	53,210		145,000	53,210					53,210
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Railway Pde - Reconstruction								
				Salaries	36,720	W&S		36,720					36,720
				PWOH	36,720			36,720					36,720
				Plant	24,795			24,795					24,795
				Materials	3,780			3,780					3,780
				Contracts	57,985		160,000	57,985					57,985
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects		Railway Pde - East End Reseal								
				Salaries	750	W&S		750					750
				PWOH	750			750					750
				Plant	635			635					635
				Materials	0			0					0
				Contracts	28,000		30,135	28,000					28,000

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	**McAlinden Rd - 2nd coat seal**								
				Salaries	0 W&S		0					0
				PWOH	0		0					0
				Plant	0		0					0
				Materials	0		0					0
				Contracts	60,000	60,000	60,000					60,000
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	**Abel St (Inglis to Bridge) - Correct & Asphalt**								
				Salaries	1,580 W&S		1,580					1,580
				PWOH	1,580		1,580					1,580
				Plant	530		530					530
				Materials	1,000		1,000					1,000
				Contracts	85,690	90,380	85,690					85,690
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	**To Be Allocated**								
				Materials								
				Contracts	7,525	7,525	7,525					7,525
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	**Boyup Brook Town - Drainage Upgrades**								
				Salaries	2,470 W&S		2,470					2,470
				PWOH	2,470		2,470					2,470
				Plant	530		530					530
				Materials	40,015		40,015					40,015
				Contracts	66,000	111,485	66,000					66,000
Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	**Asplin Siding Re-Sheeting**								
				Salaries	17,010 W&S		17,010					17,010
				PWOH	17,010		17,010					17,010
				Plant	14,010		14,010					14,010
				Materials	7,560		7,560					7,560
				Contracts	2,680	58,270	2,680					2,680
12 Transport	Roads, Bridges, etc Construction		RTR - Renewal Pojects	**Tone Bridge (RTR Special 2015-16)**								
				Salaries	0 W&S		0					0
				PWOH	0		0					0
				Plant	0		0					0
				Materials	0		0					0
				Contracts	309,000	309,000	309,000					309,000
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects	**Boyup Arthur Rd - Reseal**								
				Salaries	3,200 W&S		2,135				1,065	3,200
				PWOH	3,200		2,135				1,065	3,200
				Plant	740		495				245	740
				Materials	105,000		70,000				35,000	105,000
				Contracts	5,085	117,225	3,390				1,695	5,085
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects	**Boyup Brook Cranbrook Rd - Widen & Seal**								
				Salaries	1,350 W&S		900				450	1,350
				PWOH	1,350		900				450	1,350
				Plant	2,000		1,335				665	2,000
				Materials	0		0				0	0
				Contracts	144,145	148,845	96,095				48,050	144,145

INFRSTRUCTURE - ROADS

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		BBDHS - Primary School Bus Bay							
				Salaries	8,100		5,400				2,700	8,100
				PWOH	8,100		5,400				2,700	8,100
				Plant	4,980		3,320				1,660	4,980
				Materials	2,340		1,560				780	2,340
				Contracts	32,650	56,170	21,765				10,885	32,650
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Arthur River Rd - Widen & Seal							
				Salaries	64,320 W&S		42,880				21,440	64,320
				PWOH	64,320		42,880				21,440	64,320
				Plant	35,970		23,980				11,990	35,970
				Materials	96,500		64,335				32,165	96,500
				Contracts	101,665	362,775	67,775				33,890	101,665
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Dinninup Townsite - Blackspot							
				Salaries	30,240		20,160				10,080	30,240
				PWOH	30,240		20,160				10,080	30,240
				Plant	20,480		13,655				6,825	20,480
				Materials	38,000		25,335				12,665	38,000
				Contracts	24,750	143,710	16,500				8,250	24,750
12 Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Jackson Bridge (WALGGC 2013-14 carried over)							
				Salaries	0		0				0	0
				PWOH	0		0				0	0
				Plant	0		0				0	0
				Materials	0		0				0	0
				Contracts	170,000	170,000	170,000				0	170,000
Transport	Roads, Bridges, etc Construction		RRG - Renewal Pojects		Bridge xxxx (WALGGC 2015-16)							
				Salaries	0		0				0	0
				PWOH	0		0				0	0
				Plant	0		0				0	0
				Materials	0		0				0	0
				Contracts	464,000	464,000	464,000				0	464,000
					2,921,105		2,221,115	0	51,030	0	648,960	2,921,105

INFRASTRUCTURE - FOOTPATHS & DRAINAGE

Program/ Schedule	Sub-Program	COA	COA Description	I/E	2015-16 Budget	Grants	Contributns	Funding Reserves	Loan	Council	Total
12 Transport	Roads, Bridges, etc Construction		**Footpath - Renewal Abel to Railway**								
				Salaries							
				PWOH							
				Plant							
				Materials							
				Contracts	40,000					40,000	40,000
	Roads, Bridges, etc Construction		Drainage - Renewal (Various)								
				Salaries	10,290					10,290	10,290
				PWOH	11,670					11,670	11,670
				Plant	1,450					1,450	1,450
				Materials	13,875					13,875	13,875
				M&C	77,285	0	0	0	0	77,285	77,285
											0

INFRASTRUCTURE - OTHER

Program/ Schedule	Sub-Program	COA	COA Description	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
5 Law Order & Safety	Fire Prevention		**Dam Reconstuction**								
			Materials & Contracts	5,000		5,000					5,000
10 Community Amenities	Sanitation - Household Other		**New Cell - Landfill Extension**								
			Materials & Contracts	15,000	Planning & Excavation					15,000	15,000
			Materials & Contracts	25,000	Fencing - carried forward from 2014-15					25,000	25,000
11 Recreation & Culture	Swimming Areas		**Swimming Pool - New Pojects**								
			Materials & Contracts	300,000	Pool heating - carried forward from 2014-15	100,000	100,000	36,900		63,100	300,000
11 Recreation & Culture	Swimming Areas		**Swimming Pool - Renewal Pojects**								
			Materials & Contracts	65,000	Paint the bowl - carried forward from 2014-15	30,000				35,000	65,000
11 Recreation & Culture	Other Sport & Rec		**Renewal Pojects - Hockey Lights & Sand**								
			Materials & Contracts	2,000	Upgrade - $1,580 carried forward from 2014-15					2,000	2,000
11 Recreation & Culture	Other Sport & Rec		**Renewal Pojects - Tennis Club Water Supply**								
			Materials & Contracts	6,000	Upgrade					6,000	6,000
11 Recreation & Culture	Other Sport & Rec		**Renewal Pojects - Football Clubrooms**	30,000	Upgrade	10,000	10,000			10,000	30,000
11 Recreation & Culture	Other Culture		**Sandakan Park - Renewal Projects**								
			Materials & Contracts	4,000	Shade Sail					4,000	4,000
11 Recreation & Culture	Other Culture		**Music Park - New Projects**								
			Salaries	1,120	- carried forward from 2014-15			1,120			1,120
			PWOH	1,120				1,120			1,120
			Plant	0				0			0
			Materials & Contracts	37,020	Stage & Sound Shell			37,020			37,020
			Admin	0				0			0
11 Recreation & Culture	Other Culture		**Street Scaping**								
			Wages	660						660	660
			PWOH	660						660	660
			Plant	460						460	460
			Materials & Contracts	1,795						1,795	1,795

INFRASTRUCTURE - OTHER

Program/ Schedule	Sub-Program	COA	COA Description		2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total
13 Economic Development	Tourism		Flax Mill/Caravan Pk									
			Wages		3,000				3,000			3,000
			PWOH		3,000				3,000			3,000
			Plant		0							
			Materials & Contracts		5,250				5,250			5,250
13 Economic Services	Economic Development		Light Industrial Area Feasibility Study - New Projects									
			Materials & Contracts	Contracts	0				0			0
13 Economic Development	Saleyards & Markets		Renewal Projects - Saleyard Upgrade									
			Materials & Contracts	Contracts	50,625	CLGF funded Saleyard Upgrade continued - carried forward from 2014-15					50,625	50,625
					556,710		145,000	110,000	87,410	0	214,300	556,710
												0 Check Sum

PLANT & EQUIPMENT

Program/ Schedule	Sub-Program	COA	COA Description	2015-16 Budget		Grants	Contributns	Funding Reserves	Loan	Council	Total	Trade In $
7 Health	Medical Services		Medical Ctr Fleet - Replacement									
			Materials & Contracts	0	Dr's vehicle: Front protection bar, and 2014-15 disposal					0	0	22,725
10 Community Amenities			Waste & Recycle Bins									
			Materials & Contracts	42,760	428 x 240l General Waste, 463 x 240l Recycle & 20 x 360l Recycle Bins					42,760	42,760	0
11 Rec & Culture	Swimming Pool		Swimming Pool Fleet - New									
			Materials & Contracts	54,000	Pool Manager's vehicle					54,000	54,000	0
12 Transport	Plant		Heavy Plant - Replacement									
			Materials & Contracts	151,720	Isuzu - 14T Truck - carried fwd from 2014-15			0		151,720	151,720	61,720
12 Transport	Plant		Heavy Plant - Replacement									
			Materials & Contracts	75,000	Isuzu - 3T Truck - carried fwd from 2014-15			0		75,000	75,000	30,000
12 Transport	Plant		Heavy Plant - Replacement									
			Materials & Contracts	60,000	Isuzu - NPR 300 Dual Cab Light Truck			0		60,000	60,000	25,000
12 Transport	Plant		Heavy Plant - Replacement									
			Materials & Contracts	295,000	Trade CAT Grader - carried fwd from 2014-15			249,160		45,840	295,000	42,000
12 Transport	Plant		Heavy Plant - New									
			Materials & Contracts	50,000	Excavator - carried fwd from 2014-15					50,000	50,000	0
12 Transport	Plant		Small Plant - Replacement									
			Materials & Contracts	6,500	W & S replace small plant			0		6,500	6,500	500
				3,500	P&G replace small plant			0		3,500	3,500	250
13 Economic Development	Building Control		Community Fleet - Replacement									
			Materials & Contracts	40,500	CDO's vehicle			0		40,500	40,500	25,000
14 Other Property	Administrator		Admin Fleet - Replacement									
			Materials & Contracts	3,000	CEO Vehicle: Front Protection Bar, and 2014-15 vehicle disposal					3,000	3,000	32,955
			Materials & Contracts	41,750	DCS's vehicle					41,750	41,750	20,000
				823,730		0	0	249,160	0	574,570	823,730	260,150
											0 Check Sum	

SHIRE OF BOYUP BROOK

2015-16 OPERATING PROGRAM - DETAIL

Shire of Boyup Brook

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

	Actual 2014-15		Budget 2014-2015		Draft Budget 2015-2016	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets						
00000 Proceeds Sale of Assets CEO Vehicle	$0	$0	($45,000)	$0	($32,955)	$0
00000 Proceeds Sale of Assets Doctors Vehicle	$0	$0	($45,000)	$0	($22,725)	$0
00000 Proceeds Sale of Assets Sale of House 1 Rogers Street	$0	$0	($325,000)	$0	$0	$0
00000 Proceeds Sale of Assets Isuzu 14 Tone Truck	$0	$0	($70,000)	$0	($61,720)	$0
00000 Proceeds Sale of Assets Isuzu 13 Tone Truck	$0	$0	($38,000)	$0	$0	$0
00000 Proceeds Sale of Assets Manager Works Vehicle	$0	$0	($24,000)	$0	$0	$0
00000 Proceeds Sale of Assets Grader Driver Ute	$0	$0	($1,500)	$0	$0	$0
00000 Proceeds Sale of Assets Small Plant Works	$0	$0	($1,500)	$0	($750)	$0
00000 Proceeds Sale of Assets Small Plant P & G	$0	$0	($500)	$0	$0	$0
00000 Proceeds Sale of Assets Cat 120H Grader	$0	$0	$0	$0	($42,000)	$0
00000 Proceeds Sale of Assets Isuzu NPR 300 Dual	$0	$0	$0	$0	($25,000)	$0
00000 Proceeds Sale of Assets Isuzu 3 Ton Utilty	$0	$0	$0	$0	($30,000)	$0
00000 Proceeds Sale of Assets Ranger's Ford Ranger Dual Cab	$0	$0	$0	$0	$0	$0
00000 Proceeds Sale of Assets DCS Vehicle	$0	$0	$0	$0	($20,000)	$0
00000 Proceeds Sale of Assets CDO Vehicle	$0	$0	$0	$0	($25,000)	$0
00000 Proceeds Sale of Assets	$0	$0	$0	$0	$0	$0
00000 Proceeds Sale of Assets	$0	$0	$0	$0	$0	$0
00000 Proceeds Sale of Assets	$0	$0	$0	$0	$0	$0
00000 Proceeds Sale of Assets	$0	$0	$0	$0	$0	$0
00000 Proceeds Sale of Assets	$0	$0	$0	$0	$0	$0
Written Down Value						
00000 WDV CEO Vehicle	$0	$0	$0	45,000	$0	$35,000
00000 WDV Doctors Vehicle	$0	$0	$0	45,000	$0	$30,000
00000 WDV House 1 Rogers Street	$0	$0	$0	325,000	$0	$0
00000 WDV Isuzu 14 Tone Truck	$0	$0	$0	70,000	$0	$60,000
00000 WDV Isuzu 13 Tone Truck	$0	$0	$0	38,000	$0	$0
00000 WDV Manager Works Vehicle	$0	$0	$0	24,000	$0	$0
00000 WDV Grader Driver Ute	$0	$0	$0	1,500	$0	$0
00000 WDV Small Plant Works	$0	$0	$0	1,500	$0	$0
00000 WDV Small Plant P & G	$0	$0	$0	500	$0	$0
00000 WDV Cat 120H Grader	$0	$0	$0	$0	$0	$37,800
00000 WDV Isuzu NPR 300	$0	$0	$0	$0	$0	$22,500
00000 WDV Isuzu 3 Ton Utilty	$0	$0	$0	$0	$0	$25,000
00000 WDV Ranger's Vehicle	$0	$0	$0	$0	$0	$0
00000 WDV DCS Vehicle	$0	$0	$0	$0	$0	$27,000
00000 WDV CDO Vehicle	$0	$0	$0	$0	$0	$18,000
00000 WDV	$0	$0	$0	$0	$0	$0
122002 - Profit on Sale of Assets	($37,018)					
Sub Total - GAIN/LOSS ON DISPOSAL OF ASSET	($37,018)	$0	($550,500)	$550,500	($260,150)	$255,300
Total - GAIN/LOSS ON DISPOSAL OF ASSET	($37,018)	$0	($550,500)	$550,500	($260,150)	$255,300
ABNORMAL ITEMS						
00000 Years Doubtful Debts Provision	$0	$0	$0	$0	$0	$0
00000 Bad Debts Written Off	$0	$0	$0	$0	$0	$0
00000 Prior Years Asset Adjustment -	$0	$0	$0	$0	$0	$0
00000 Prior Years Payment Written Back	$0	$0	$0	$0	$0	$0
Sub Total - ABNORMAL ITEMS	$0	$0	$0	$0	$0	$0
Total - ABNORMAL ITEMS	$0	$0	$0	$0	$0	$0
Total - OPERATING STATEMENT	($37,018)	$0	($550,500)	$550,500	($260,150)	$255,300

GENERAL PURPOSE FUNDING

RATES

OPERATING EXPENDITURE

031100 · Valuation Expenses	$0	$24,675	$0	23,725	$0	16,225
Ordinary	$0	$0	$0	$0	$0	$0
GRV Yearly	$0	$0	$0	$0	$0	$0
UV Yearly	$0	$0	$0	$0	$0	$0
031101 - Rate Debts Collection Costs	$0	$1,755	$0	5,585	$0	3,500
Legal Fees/Summons Fees /debt collection	$0	$0	$0	$0	$0	$0
031102 - Search Costs	$0	$315	$0	580	$0	350
Title Search Fees	$0	$0	$0	$0	$0	$0
0311030 - Administration Allocated	$0	$60,202	$0	71,905	$0	80,859
Sub Total - GENERAL RATES OP/EXP	$0	$86,947	$0	$101,795	$0	$100,934

OPERATING INCOME

031001 ·GRV General Rate	($364,532)	$0	(364,532)	$0	(369,776)	$0
Rate in the Dollar $0.115995	$0	$0	$0	$0	$0	$0
031002 UV - General Rate	($1,700,062)	$0	(1,700,062)	$0	(1,757,646)	$0
031003 - GRV Minimum Rates	($29,835)	$0	(29,835)	$0	(45,136)	$0
031015 Rates - Mining Minimum Unimproved Value	($6,760)	$0	(6,760)	$0	(3,500)	$0
031014 Rates - Mining General Unimproved Value	($35,966)	$0	(35,966)	$0	(29,620)	$0
031004 - UV Minimum Rates	($157,205)	$0	(156,200)	$0	(194,967)	$0
031005 - Instalment Interest	($5,889)	$0	(14,250)	$0	(5,890)	$0
031006 - Ex-Gratia Rates	($954)	$0	(950)	$0	(980)	$0
031007 - Interest on Overdue Rates	($19,939)	$0	(17,350)	$0	(15,250)	$0
Interest 11 %	$0	$0	$0	$0	$0	$0
031013 - Rate Administration Fee	($6,804)	$0	(8,000)	$0	(6,805)	$0
031008 - Rate Enquiry Fees	($6,430)	$0	(3,650)	$0	(3,650)	$0
031009 - ESL Administration Fee	($4,000)	$0	(4,000)	$0	(4,000)	$0
031010 - Reimbursements	$0	$0	(6,890)	$0	(3,500)	$0
031011 Penalty Interest - ESL	($757)	$0	$0	$0	($575)	$0
Penalty Interest - 11%	$0	$0	$0	$0	$0	$0
031012 - Interim Rates	$5,976	$0	(1,300)	$0	(1,615)	$0
031713 · Pensioner Deferred Interest	$0	$0	(600)	$0	-	$0
031016 Rates - Concessions	$1,005	$0	1,065	$0	1,365	$0
031104 Rates Write Offs	$166	$0	235	$0	$250	$0
Sub Total - GENERAL RATES OP/INC	($2,331,986)	$0	($2,349,045)	$0	($2,441,295)	$0
Total - GENERAL RATES	($2,331,986)	$86,947	($2,349,045)	$101,795	($2,441,295)	$100,934

OTHER GENERAL PURPOSE FUNDING						
OPERATING EXPENDITURE						
032001 - Administration Allocated	$0	$4,013	$0	4,860	$0	5,390
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	$0	$4,013	$0	$4,860	$0	$5,390
OPERATING INCOME						
032001 · LGGC General Purpose Grant	($708,356)	$0	($470,015)	$0	($262,205)	$0
032002 · LGGC Local Roads Grant	($985,910)	$0	($638,105)	$0	($289,770)	$0
032003 · Interest on Investments - Muni	($8,747)	$0	($46,400)	$0	($38,900)	$0
032004 · Interest on Investments - Reserves	($11,162)	$0	($36,500)	$0	($26,500)	$0
032005 - Interest on Investments - Police Licensing	($33)	$0	($125)	$0	($125)	$0
032008 - Interest on Investments - Fixed Term Deposits	($70,495)	$0	$0	$0	$0	$0
032006 - Interest on Investments - Medical Funds	($157)	$0	($235)	$0	($235)	$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	($1,784,860)	$0	($1,191,380)	$0	($617,735)	$0
Total - OTHER GENERAL PURPOSE FUNDING	($1,784,860)	$4,013	($1,191,380)	$4,860	($617,735)	$5,390
Total - GENERAL PURPOSE FUNDING	($4,116,846)	$90,960	($3,540,425)	$106,655	($3,059,030)	$106,324

GOVERNANCE

MEMBERS OF COUNCIL

OPERATING EXPENDITURE

041100 · Members Sitting Fees		$0	$65,340	$0	$65,340	$0	$68,615
	8 Councillors @ $6,915	$0	$0	$0	$0	$0	$0
	President @ $13,295	$0	$0	$0	$0	$0	$0
041007 - Laptops for Councillors		$0	$0	$0	$0	$0	$0
	IT items	$0	$0	$0	$0	$0	$0
041119 - Website Expenses		$0	$1,125	$0	$8,770	$0	$1,175
	Design and Establishment Expenses	$0	$0	$0	$0	$0	$0
	Operational Expenses	$0	$0	$0	$0	$0	$0
041101 - Members Training		$0	$1,767	$0	$6,000	$0	$4,500
041102 - Members Travelling		$0	$6,181	$0	$6,000	$0	$6,250
	Allowance for travel to approved meetings	$0	$0	$0	$0	$0	$0
	Allowance to use own veh when admin car not avail	$0	$0	$0	$0	$0	$0
041103 - Members ICT Allowance		$0	$9,945	$0	$9,945	$0	$10,485
	$1,165 per member for telecommunications	$0	$0	$0	$0	$0	$0
	Mobile Phone - President	$0	$0	$0	$0	$0	$0
041115 - Reimbursement Expenses		$0	$0	$0	$1,000	$0	$1,000
041104 - Other Expenses		$0	$3,736	$0	$2,800	$0	$2,410
	Gifts and sundries	$0	$0	$0	$0	$0	$0
	Wages	$0	$0	$0	$0	$0	$0
	Overheads	$0	$0	$0	$0	$0	$0
	Citizenship presentations	$0	$0	$0	$0	$0	$0
	Desk name stands and badges	$0	$0	$0	$0	$0	$0
041105 · Members Conference/seminars		$0	$12,421	$0	$12,200	$0	$12,700
	Local Government Week	$0	$0	$0	$0	$0	$0
	Other meetings & WALGA	$0	$0	$0	$0	$0	$0
	Other conferences (inc Sandakan)	$0	$0	$0	$0	$0	$0
041106 - Presidents Allowance		$0	$6,590	$0	$6,590	$0	$6,920
041107 · Deputy Presidents Allowance		$0	$1,650	$0	$1,650	$0	$1,730
041108 · Council Chamber Expenses		$0	$1,504	$0	$500	$0	$1,060
	Contract Cleaning	$0	$0	$0	$0	$0	$0
	Insurances	$0	$0	$0	$0	$0	$0
	Miscellaneous	$0	$0	$0	$0	$0	$0
041109 · Refreshments & Receptions		$0	$12,212	$0	$23,000	$0	$23,000
	Christmas party	$0	$0	$0	$0	$0	$0
	Council/Committee Meals	$0	$0	$0	$0	$0	$0
	Miscellaneous	$0	$0	$0	$0	$0	$0
	Morning & afternoon refreshments	$0	$0	$0	$0	$0	$0
	Australia Day Breakfast	$0	$0	$0	$0	$0	$0
	Sandakan Visitors Function	$0	$0	$0	$0	$0	$0
041110 · Membership Regional Group - BWGC		$0	$1,456	$0	$1,700	$0	$1,700
041111 · Insurance - Members		$0	$10,775	$0	$3,250	$0	$10,990
	Personal Accident and Travel	$0	$0	$0	$0	$0	$0
	Councillor Liability	$0	$0	$0	$0	$0	$0
	Business Practices Protection	$0	$0	$0	$0	$0	$0
041112 · Subscriptions		$0	$7,951	$0	$6,830	$0	$8,270
	WALGA - Membership Subscription	$0	$0	$0	$0	$0	$0
	WALGA - Guide To Local Government Act	$0	$0	$0	$0	$0	$0
	WALGA - Local Laws	$0	$0	$0	$0	$0	$0
	WALGA - Taxation Service	$0	$0	$0	$0	$0	$0
	WALGA - Workplace Solutions	$0	$0	$0	$0	$0	$0
	WALGA - Procurement Consultancy Service	$0	$0	$0	$0	$0	$0
	WALGA - Local Government Directories	$0	$0	$0	$0	$0	$0
	Central Country Zone of WALGA	$0	$0	$0	$0	$0	$0
	Medical Foundation	$0	$0	$0	$0	$0	$0
	Other	$0	$0	$0	$0	$0	$0

041117 · Publications & Legislation	$0	$33		$565	$0	$565
Councillor Municipal Directories	$0	$0	$0	$0	$0	$0
Councillor Manuals & Updates	$0	$0	$0	$0	$0	$0
041113 · Election Expenses	$0	$0	$0	$0	$0	$3,225
Miscelleous expenses	$0	$0	$0	$0	$0	$0
Election Materials/Printing	$0	$0	$0	$0	$0	$0
Adverising	$0	$0	$0	$0	$0	$0
041114 · Donations	$0	$56,131	$0	$57,280	$0	$73,430
041300 · Forward Plans (Feasibility Studies/Business Planning)	$0	$7,374	$0	$0	$0	$0
New · Community Surveys on Services and Facilities	$0	$0	$0	$0	$0	$0
041150 · Administration Allocation - Members	$0	$32,108	$0	38,885	$0	43,125
CEO Review Allocation	$0	$0	$0	$0	$0	$0
Admin support to members, prep & attendance at mtgs	$0	$0	$0	$0	$0	$0
Works Managers costs for support services to members	$0	$0	$0	$0	$0	$0
041190 · Depreciation F&E	$0	$661	$0	$0	$0	$0
041298 · Depreciation Council Chambers	$0	$0	$0	$3,085	$0	$725
Sub Total - MEMBERS OF COUNCIL OP/EXP	$0	$238,960	$0	$255,390	$0	$281,875
OPERATING INCOME						
041002 - Members Reimbursements	($686)	$0	($300)	$0	($250)	$0
041003 - Other Minor Income	($381)	$0	($100)	$0	($100)	$0
Sub Total - MEMBERS OF COUNCIL OP/INC	($1,067)	$0	($400)	$0	($350)	$0
Total - MEMBERS OF COUNCIL	($1,067)	$238,960	($400)	$255,390	($350)	$281,875

GOVERNANCE - GENERAL						
OPERATING EXPENDITURE						
042001 - Administration Allocated	$0	$48,162	$0	55,325	$0	64,685
042003 · Overheads Allocated	$0	$0	$0	-	$0	-
Sub Total - GOVERNANCE - GENERAL OP/EXP	$0	$48,162	$0	$55,325	$0	$64,685
OPERATING INCOME						
042020 · Other Minor Income	$0	$0	$0	$0	$0	$0
Telephone & other reimbursements	$0	$0	$0	$0	$0	$0
042021 · Sale of Electoral Rolls	$0	$0	$0	$0	$0	$0
Charges for electoral rolls	$0	$0	$0	$0	$0	$0
042022 - Photocopying	$0	$0	$0	$0	$0	$0
042024 - FOI Applications	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0
Sub Total - GOVERNANCE - GENERAL OP/INC	$0	$0	$0	$0	$0	$0
Total - GOVERNANCE - GENERAL	$0	$48,162	$0	$55,325	$0	$64,685
Total - GOVERNANCE	($1,067)	$287,122	($400)	$310,715	($350)	$346,560

LAW ORDER & PUBLIC SAFETY

FIRE PREVENTION

OPERATING EXPENDITURE

051109 · ESL Insurances Fire Appliances and Personel	$0	$22,523	$0	$18,660	$0	$22,775
051112 · Fire Prevention & Support	$0	$5,067	$0	$3,815	$0	$10,967
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant	$0	$0	$0	$0	$0	$0
Telephone	$0	$0	$0	$0	$0	$0
Misc	$0	$0	$0	$0	$0	$0
051101 · Fire Break Inspection Expenses	$0	$1,648	$0	$2,300	$0	$2,390
Aerial Inspeciton	$0	$0	$0	$0	$0	$0
051102 - Hazard Reductions Expenses	$0	$8,501	$0	$1,500	$0	$13,800
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant	$0	$0	$0	$0	$0	$0
Misc	$0	$0	$0	$0	$0	$0
051113 - Fire Breaks -Contract Work Expenses	$0	$0	$0	$1,500	$0	$0
051104 - Minor Plant & Equipment Purchases Non ESL	$0	$92	$0	$450	$0	$300
051116 - ESL - Plant and Equipment Maintenance	$0	$792	$0	$1,000	$0	$925
051105 - Plant & Equipment Maintenance Non ESL	$0	$1,312	$0	$1,750	$0	$1,450
radios, pumps hoses, etc	$0	$0	$0	$0	$0	$0
051111 - ESL - Minor Fire Plant/Equip Under $1200	$0	$935	$0	$1,000	$0	$1,110
051106 - ESL Fire Vehicles Maintenance Costs	$0	$12,367	$0	$9,000	$0	$15,755
heavy duty appliances, trailers, fast attack	$0	$0	$0	$0	$0	$0
051114 -ESL Land and Buildings Maintenance	$0	$0	$0	$575	$0	$630
Misc	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
051115 - Clothing & Accessories	$0	$8,772	$0	$1,025	$0	$4,635
overalls, jackets, helmets, gloves, goggles, badges	$0	$0	$0	$0	$0	$0
051107 -ESL Brigrade Utilities, Rates & Taxes	$0	$295	$0	$2,900	$0	$465
Telephone	$0	$0	$0	$0	$0	$0
Electricity	$0	$0	$0	$0	$0	$0
Water / Sewerage	$0	$0	$0	$0	$0	$0
Gas	$0	$0	$0	$0	$0	$0
051108 - ESL Other Goods & Services Relating to Fires	$0	$1,542	$0	$500	$0	$2,780
051103 - Boyup Brook VFRS Fire Station Costs	$0	$0	$0	$65	$0	$0
051118 - DFES Fire Defence Grant Expense	$0	$75	$0	$0	$0	$45,000
051150 · Administration Allocation - Fire Control	$0	$32,108	$0	38,885	$0	43,124
051190 · Depreciation Fire Control	$0	$655	$0	$9,515	$0	$720
Sub Total - FIRE PREVENTION OP/EXP	$0	$96,684	$0	$94,440	$0	$166,826

OPERATING INCOME

051001 · Fire Infringements/Fines Income	($500)	$0	($2,250)	$0	($1,750)	$0
051002 - Sale of Fire Maps	($69)	$0	($100)	$0	($100)	$0
051004 - ESL Funding Operating Grant Income	($78,518)	$0	($34,660)	$0	($48,000)	$0
051003- LGIS Fire Reimbursement Income	($227)	$0	($200)	$0	($250)	$0
051005- Fire Hazard Reduction Income	($850)	$0	$0	$0	$0	$0
050600- ESL and DFES - Non-Operating Grants (inc Appliance Replacement)	($5,000)	$0	($217,200)	$0	$0	$0
Sub Total - FIRE PREVENTION OP/INC	($85,164)	$0	($254,410)	$0	($50,100)	$0
Total - FIRE PREVENTION	($85,164)	$96,684	($254,410)	$94,440	($50,100)	$166,826

ANIMAL CONTROL						
OPERATING EXPENDITURE						
052100 - Ranger Services Operations Costs	$0	$22,967	$0	$29,765	$0	$38,420
Contract services	$0	$0	$0	$0	$0	$0
052101 - Ranger -Vehicle Operating Expenses	$0	$88	$0	$6,660	$0	$4,500
052102 - Dog Licence Discs	$0	$180	$0	$250	$0	$250
052103- Other Control Expenses	$0	$1,417	$0	$250	$0	$465
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Op Costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
052104 -Animal Impounding Costs	$0	$0	$0	$500	$0	$500
costs relating to impounding	$0	$0	$0	$0	$0	$0
052106 · Cat Control Misc Equip Grant Expenses	$0	$0	$0	$2,065	$0	$2,065
052108 · Cat Sterilisation Program Expenses	$0	$164	$0	$100	$0	$100
052005 · Trap Hire Refunds	$0	$100	$0	$0	$0	$0
052109 · Cat Licences Tags Expenses	$0	$0	$0	$250	$0	$250
052150 · Administration Allocation - Aminal Control	$0	$12,040	$0	14,580	$0	16,172
052190 · Depreciation Buildings	$0	$208	$0	$0	$0	$230
Sub Total - ANIMAL CONTROL OP/EXP	$0	$37,164	$0	$54,420	$0	$62,952
OPERATING INCOME						
052001 ·Animal Fines & Penalties Income	($45)	$0	($1,150)	$0	($250)	$0
052002 - Animal Impounding Fees Income	($282)	$0	($275)	$0	($200)	$0
052003 · Dog Registration Charges	($6,250)	$0	($3,250)	$0	($5,875)	$0
052105 · Trap Hire Income	($96)	$0	($300)	$0	($150)	$0
052006 · Animal Control Income	$0	$0	($100)	$0	($100)	$0
Sub Total - ANIMAL CONTROL OP/INC	($6,673)	$0	($5,075)	$0	($6,575)	$0
Total - ANIMAL CONTROL	($6,673)	$37,164	($5,075)	$54,420	($6,575)	$62,952
OTHER LAW ORDER & PUBLIC SAFETY						
OPERATING EXPENDITURE						
053100 - Local Emergency Management Committee Expenses	$0	$202	$0	$650	$0	$650
SWLGEMA Website Maintenance	$0	$0	$0	$0	$0	$0
Committee expenses	$0	$0	$0	$0	$0	$0
053101 - Emergency Equipment Maintenance	$0	$0	$0	$150	$0	$150
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Op Costs	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
053150 - Administration Allocation - Emergency Management	$0	$12,040	$0	14,580	$0	16,172
053152 - Other Costs	$0	$200	$0	$1,250	$0	$250
053190 - Depreciation Plant & Equipment	$0	$258	$0	$0	$0	$285
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	$0	$12,700	$0	$16,630	$0	$17,507
OPERATING INCOME						
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	$0	$0	$0	$0	$0	$0
Total - OTHER LAW ORDER PUBLIC SAFETY	$0	$12,700	$0	$16,630	$0	$17,507
Total - LAW ORDER & PUBLIC SAFETY	($91,837)	$146,548	($259,485)	$165,490	($56,675)	$247,285

HEALTH						
HEALTH FAMILY STOP CENTRE						
OPERATING EXPENDITURE						
071100 - Family Stop Centre - Operations	$0	$9,407	$0	$11,345	$0	$9,144
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
071150 - Administration Allocated - Family Stop Centre	$0	$8,027	$0	9,720	$0	10,779
071190 - Depreciation Family Stop Centre	$0	$8,982	$0	$2,410	$0	$9,880
Sub Total - FAMILY STOP CENTRE OP/EXP	$0	$26,416	$0	$23,475	$0	$29,803
OPERATING INCOME						
071001 - Family Stop Hire Charges	($5,070)	$0	($5,305)	$0	($5,305)	$0
Other	$0	$0	$0	$0	$0	$0
Sub Total - HEALTH FAMILY STOP CENTRE OP/INC	($5,070)	$0	($5,305)	$0	($5,305)	$0
Total - HEALTH FAMILY STOP CENTRE	($5,070)	$26,416	($5,305)	$23,475	($5,305)	$29,803
HEALTH ADMIN AND INSPECTION						
OPERATING EXPENDITURE						
072100 - Health Administration Services Expenses	$0	$17,502	$0	$47,415	$0	$18,895
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Training of Staff	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Misc	$0	$0	$0	$0	$0	$0
072101 - Other Health Administration Expenses	$0	$6,053	$0	$605	$0	$500
Other	$0	$0	$0	$0	$0	$0
072150 - Administration Allocated - Other Health	$0	$8,027	$0	9,720	$0	$10,783
072102 - Provision for Leave Accruals	$0	$0	$0	$0	$0	$0
072103 - Superannuation	$0	$824	$0		$0	965
0773100· Analytical Expenses	$0	$541	$0	500	$0	$550
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP	$0	$32,947	$0	$58,240	$0	$31,693
OPERATING INCOME						
072001 - Food Stall Permit Charges	($197)	$0	($310)	$0	($200)	$0
072002 - Temporary Camp Site Permit Charges	($900)	$0	($1,000)	$0	($1,000)	$0
072003- Food Business Registration Charges	($679)	$0	($500)	$0	($700)	$0
072004- Annual Inspections	($6,270)	$0	($210)	$0	($200)	$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC	($8,046)	$0	($2,020)	$0	($2,100)	$0
Total - HEALTH ADMIN AND INSPECTION	($8,046)	$32,947	($2,020)	$58,240	($2,100)	$31,693

OTHER HEALTH - MEDICAL SERVICES

OPERATING EXPENDITURE

074100 - House General Practioner - Medical Services	$0	$7,800	$0	11,865	$0	8,380
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Misc	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
074101 - Medical Services General operations	$0	$0	$0	$14,000	$0	$0
074102 - Boyup Brook Medical Centre Building Costs	$0	$9,736	$0	12,995	$0	11,340
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Misc	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
Rates	$0	$0	$0	$0	$0	$0
074106 - Medical Centre Telephone	$0	$4,388	$0	$3,940	$0	$4,100
074103 -Medical Services Employee Costs	$0	$641,376	$0	621,360	$0	$663,515
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Training of Staff	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
074105 - Medical Centre Postage, Printing & Stationery	$0	$3,661	$0	5,210	$0	$2,445
Misc	$0	$0	$0	$0	$0	$0
Subscriptions	$0	$0	$0	$0	$0	$0
Newspapers/journals/magazines	$0	$0	$0	$0	$0	$0
Stationery & Printing	$0	$0	$0	$0	$0	$0
074104 - General Practioner xxxxx	$0	$7,895	$0	4,190	$0	3,070
Plant	$0	$0	$0	$0	$0	$0
Misc Subscriptions	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
074104 - Med Services General Prectitioners Vehicle	$0	$0	$0	$0	$0	$3,350
074107 - Medical Centre Subscriptions	$0	$4,608	$0	3,130	$0	$2,500
Misc	$0	$0	$0	$0	$0	$0
074109 -Medical Centre Bank Fees	$0	$1,125	$0	1,225	$0	$1,225
074110 - Medical Centre Computer Expenses	$0	$17,291	$0	20,385	$0	17,500
Misc	$0	$0	$0	$0	$0	$0
074111 -Medical Centre Medical Supplies	$0	$9,385	$0	9,015	$0	$9,375
Misc	$0	$0	$0	$0	$0	$0
074113 -Medical Centre Superannuation	$0	$64,575	$0	$0	$0	$66,505
074114 - Medical Centre Training	$0	$965	$0	1,465	$0	6,075
Misc	$0	$0	$0	$0	$0	$0
Other	$0	$0	$0	$0	$0	$0
074117 - Medical Centre FBT	$0	$4,183	$0	6,110	$0	$9,250
074115 -Medical Centre Sundry Expenses	$0	$1,737	$0	1,525	$0	$1,585
Miscellaneous costs	$0	$0	$0	$0	$0	$0
Other minor items	$0	$0	$0	$0	$0	$0
074139 - Loan Interest - Loan 102 GP House	$0	$1,476	$0	1,542	$0	$985
074116 - Medical Centre Provision for Leave Asccruals	$0	$0	$0 -	3,500	$0	$0
074150 - Administration Allocated - Boyup Brook Medical Centre	$0	$36,121	$0	43,740	$0	$48,515
074192 - Depreciation- Ultrasound Machine	$0	$0	$0	$7,900	$0	$0
074190 - Depreciation GP House 5 Rogers Ave	$0	$8,967	$0	$2,700	$0	$9,865
074191 - Depreciation Medical Centre	$0	$25,414	$0	$8,850	$0	$27,495
074192 - Depreciation Ultra Sound F&E	$0	$5,508	$0	$0	$0	$6,060
074193 - Depreciation GP Vehicle	$0	$1,549	$0	$1,760	$0	$1,760
Sub Total - OTHER HEALT - MEDICAL SERVICES - OP/EXP	$0	$857,760	$0	$779,407	$0	$904,895

OPERATING INCOME						
074001 - Surgery Fees and Charges	($776,941)	$0	($675,000)	$0	($807,330)	$0
074002 - Surgery Rental Income	($6,545)	$0	($5,455)	$0	($5,455)	$0
Sub Total - OTHER HEALT - MEDICAL SERVICES - OP/INC	($783,486)	$0	($680,455)	$0	($812,785)	$0
Total - OTHER HEALT - MEDICAL SERVICES	($783,486)	$857,760	($680,455)	$779,407	($812,785)	$904,895
HEALTH - OTHER						
OPERATING EXPENDITURE						
075100 - Ambulance Centre Poeration	$0	$20,251	$0	20,000	$0	20,730
Material and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
075102 - Interest Paid Loan 107 - Hospital Upgrade	$0	$0	$0	$0	$0	$0
075150 - Administration Allocated Other Health	$0	$8,027	$0	9,720	$0	10,783
Sub Total - HEALTH - OTHER OP/EXP	$0	$28,278	$0	$29,720	$0	$31,513
Total - HEALTH - OTHER	$0	$28,278	$0	$29,720	$0	$31,513
PREVENTATIVE SERVICES						
OPERATING EXPENDITURE						
Sub Total - OTHER HEALTH OP/EXP	$0	$0	$0	$0	$0	$0
OPERATING INCOME						
	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0
Sub Total - OTHER HEALTH OP/INC	$0	$0	$0	$0	$0	$0
Total - OTHER HEALTH	$0	$0	$0	$0	$0	$0
Total - HEALTH	($796,602)	$945,401	($687,780)	$890,842	($820,190)	$997,904

EDUCATION & WELFARE						
EDUCATION						
OPERATING EXPENDITURE						
	$0	$0	$0	$0	$0	$0
Sub Total - EDUCATION OP/EXP	$0	$0	$0	$0	$0	$0
Total - EDUCATION	$0	$0	$0	$0	$0	$0
OTHER EDUCATION						
OPERATING EXPENDITURE						
081100 - Community Resource Centre	$0	$2,119	$0	4,915	$0	$2,614
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
081190 - Depreciation Community Resource Centre Building	$0	$16,840	$0	$1,165	$0	$18,525
081101 - Rylington Park Farm Complex	$0	$19,246	$0	12,085	$0	$10,755
Materials and Contracts	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Rates & ESL	$0	$0	$0	$0	$0	$0
081102 - Donations	$0	$200	$0	200	$0	$200
other	$0	$0	$0	$0	$0	$0
081150 - Administration Allocated Other Education	$0	$8,027	$0	9,720	$0	$10,779
081191 - Depreciation Rylington Park Farm Complex	$0	$32,247	$0	$6,750	$0	$35,480
Sub Total - OTHER EDUCATION OP/EXP	$0	$78,679	$0	$34,835	$0	$78,353
OPERATING INCOME						
081001 - Rylington Park Reimbursements	($7,334)	$0	($7,375)	$0	($7,165)	$0
Sub Total - OTHER EDUCATION OP/INC	**($7,334)**	**$0**	($7,375)	$0	($7,165)	$0
Total - OTHER EDUCATION	($7,334)	$78,679	($7,375)	$34,835	($7,165)	$78,353
WELFARE						
OPERATING EXPENDITURE						
Sub Total - WELFARE OP/EXP	$0	$0	$0	$0	$0	$0
OPERATING INCOME						
	$0	$0	$0	$0	$0	$0
Sub Total - WELFARE OP/INC	$0	$0	$0	$0	$0	$0
Total - WELFARE	$0	$0	$0	$0	$0	$0

AGED & DISABLED OTHER						
OPERATING EXPENDITURE						
082104 - Interest on Loan - Aged Needs Initiative Loan 118	$0	$15,893	$0	$18,695	$0	$17,835
082100 - Support for Seniors Christmas Lunch	$0	$949	$0	$1,000	$0	$1,000
082101 - Aged Needs Strategy	$0	$0	$0	$0	$0	$0
082150 - Administration Allocated Aged and Disabled	$0	$8,027	$0	9,720	$0	10,783
Sub Total - AGED & DISABLED OTHER OP/EXP	$0	$24,869	$0	$29,415	$0	$29,618
OPERATING INCOME						
082110 - Aged & Disability Operating Grants	($300)	$0	$0	$0	$0	$0
Sub Total - AGED & DISABLED OTHER OP/INC	($300)	$0	$0	$0	$0	$0
Total - AGED & DISABLED OTHER	($300)	$24,869	$0	$29,415	$0	$29,618
OTHER WELFARE						
OPERATING EXPENDITURE						
083150 - Administration Allocated Other Welfare	$0	$0	$0	29,160	$0	$18,676
083101 - Youth Officer Salary	$0	$0	$0	5,195	$0	$0
Wages	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
084150 - Administration Allocated Other Welfare	$0	$24,081	$0	525	$0	$13,667
083100 - Youth Council Expenses	$0	$562	$0	5,000	$0	$600
083104 - Depreciation F&E	$0	$463	$0		$0	$510
Sub Total - OTHER WELFARE OP/EXP	$0	$25,106	$0	$39,880	$0	$33,453
OPERATING INCOME						
083001 - Youth Grants	$0	$0	($2,500)	$0	$0	$0
083002 - Youth Council Misc Income	$0	$0	($750)		$0	$0
Sub Total - OTHER WELFARE OP/INC	$0	$0	($3,250)	$0	$0	$0
Total - OTHER WELFARE	$0	$25,106	($3,250)	$39,880	$0	$33,453
Total - EDUCATION & WELFARE	($7,634)	$128,654	($10,625)	$104,130	($7,165)	$141,424

HOUSING

STAFF HOUSING

OPERATING EXPENDITURE

091100 - Staff Housing Operation	$0	$17,677	$0	16,120	$0	17,199
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Rates and Esl	$0	$0	$0	$0	$0	$0
091102 - Less Amount Allocated to Administration	$0	($11,205)	$0	($26,160)	$0	($11,250)
091130 - Interest Paid Loan 115	$0	$4,717	$0	$4,720	$0	$4,370
091150 - Administration Allocated Staff Housing	$0	$8,027	$0	17,465	$0	10,779
091190 - Depreciation Staff Housing	$0	$25,072	$0	$5,320	$0	$27,585
Sub Total - STAFF HOUSING OP/EXP	$0	$44,288	$0	$17,465	$0	$48,683
OPERATING INCOME						
092006 - Rent - 6 Nix St	$0	$0	($10,400)	$0	($10,000)	$0
Sub Total - STAFF HOUSING OP/INC	$0	$0	($10,400)	$0	($10,000)	$0
Total - STAFF HOUSING	$0	$44,288	($10,400)	$17,465	($10,000)	$48,683

HOUSING OTHER

OPERATING EXPENDITURE

092101 - Boyup Brook Citizens Lodge	$0	$11,280	$0	$10,615	$0	$10,980
Insurance	$0	$0	$0	$0	$0	$0
092190 - Depreciation Boyup Brook Citizens Lodge	$0	$73,425	$0	$7,000	$0	$80,785
092102 - Community Housing - Units	$0	$14,151	$0	15,500	$0	16,507
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Rates and Esl	$0	$0	$0	$0	$0	$0
092105- House - 1 Rogers Ave	$0	$4,766	$0	6,910	$0	6,693
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Rates and Esl	$0	$0	$0	$0	$0	$0
New - Loan Interest Lodge Loan119A	$0	$0	$0	$0	$0	$0
092100 - Reimburseable Accounts	$0	$0	$0	$0	$0	$0
092150 - Administration Allocated Other Housing	$0	$8,027	$0	9,720	$0	10,783
092192 - Depreciation 1 Rogers Ave	$0	$0	$0	$4,065	$0	$0
092191 - Depreciation - Other Housing	$0	$14,417	$0	$4,200	$0	$15,860
Sub Total - HOUSING OTHER OP/EXP	$0	$126,066	$0	$58,010	$0	$141,608

OPERATING INCOME						
092001 - Rent - 24A Proctor St	($2,750)	$0	($6,500)	$0	($5,750)	$0
092002 - Rent 24B Proctor St	($6,500)	$0	($6,500)	$0	($6,500)	$0
092003 - Rent 16A Forrest St	($5,615)	$0	($5,325)	$0	($5,750)	$0
092004 - Rent - 16B Forrest St	($7,250)	$0	($7,540)	$0	($5,750)	$0
092005 - Rent - 1 Rogers Avenue	($7,123)	$0	($6,800)	$0	($14,600)	$0
Sub Total - HOUSING OTHER OP/INC	($29,238)	$0	($32,665)	$0	($38,350)	$0
Total - HOUSING OTHER	($29,238)	$126,066	($32,665)	$58,010	($38,350)	$141,608
Total - HOUSING	($29,238)	$170,354	($43,065)	$75,475	($48,350)	$190,291

COMMUNITY AMENITIES

SANITATION - HOUSEHOLD REFUSE

OPERATING EXPENDITURE

101100 - Refuse Collection Boyup Brook Townsite Expenses	$0	$44,370	$0	42,500	$0	44,220
Contractor Collections Costs	$0	$0	$0	$0	$0	$0
101101 - Recycling Collection Boyup Brook Townsite	$0	$2,422	$0	$7,000	$0	$32,319
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
101102- Boyup Brook Transfer Station Costs	$0	$39,401	$0	21,655	$0	$67,089
(WORKS OPERATION)	$0	$0	$0	$0	$0	$0
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts - Recycling	$0	$0	$0	$0	$0	$0
Materials and Contracts - Other	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
101103 - Landfill Disposal Site	$0	$17,604	$0	37,280	$0	$18,303
(WORKS OPERATION)	$0	$0	$0	$0	$0	$0
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
101104 - Townsite Street Bins Collection	$0	$3,380	$0	$2,550	$0	$2,550
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
101105 - Waste Management - Satellite Towns	$0	$4,379	$0	5,315	$0	4,267
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
101106 - Transfer Station Employee Costs	$0	$30,962	$0	$41,850	$0	$33,040
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
LSL accrual	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
101107 - Drum Muster Expenses	$0	$2,545	$0	$250	$0	$2,550
101108 - BB Transfer Station Superannuation	$0	$2,856	$0	$0	$0	$0
101016 - Interest Paid Loan 112 Rubbish Tip	$0	$1,371	$0	$1,215	$0	$1,030
101150 - Administration Allocated Waste Management	$0	$16,054	$0	19,440	$0	21,562
101190 · Depreciation Waste Management	$0	$7,141	$0	$8,465	$0	$7,855
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	$0	$172,485	$0	$187,520	$0	$234,785

OPERATING INCOME						
101001 - Refuse Collection Charges	($91,323)	$0	($92,115)	$0	($92,800)	$0
101002 - Wast Disposal Charges	($15,733)	$0	($10,650)	$0	($10,400)	$0
101003 - Recycling Scheme Income	($12,874)	$0	($8,175)	$0	($44,400)	$0
101005 - Waste Collection Rate (Charge) 1270 Properties * $20	$0	$0	$0	$0	($25,400)	$0
101004 - Scrap Metal Income	($180)	$0	($2,100)	$0	($7,000)	$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	($120,110)	$0	($113,040)	$0	($180,000)	$0
Total - SANITATION HOUSEHOLD REFUSE	($120,110)	$172,485	($113,040)	$187,520	($180,000)	$234,785
SANITATION OTHER						
OPERATING EXPENDITURE						
	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0
Sub Total - SANITATION OTHER OP/EXP	$0	$0	$0	$0	$0	$0
OPERATING INCOME						
Sub Total - SANITATION OTHER OP/INC	$0	$0	$0	$0	$0	$0
Total - SANITATION OTHER	$0	$0	$0	$0	$0	$0
SEWERAGE						
EFFLUENT DRAINAGE SYSTEM						
OPERATING EXPENDITURE						
103100 - Septic Tank Inspection Expenses	$0	$0	$0	500	$0	500
Materials and Contracts	$0	$0	$0	$0	$0	$0
103101 - Liquid Waste Disposal Site	$0	$529	$0	1,470	$0	$2,020
Licences	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Sub Total - SEWERAGE OP/EXP	$0	$529	$0	$1,970	$0	$2,520
OPERATING INCOME						
103001 · Septic Tank Inspection Fees	$0	$0	($1,900)	$0	$0	$0
103002 · Septic Tank Licence Fees	($3,653)	$0	($475)	$0	($2,480)	$0
Sub Total - SEWERAGE OP/INC	($3,653)	$0	($2,375)	$0	($2,480)	$0
Total - SEWERAGE	($3,653)	$529	($2,375)	$1,970	($2,480)	$2,520

PROTECTION OF THE ENVIRONMENT						
OPERATING EXPENDITURE						
104100 - Blackwood Catchment Zone	$0	$0	$0	$250	$0	$250
105006 - Fruit Fly Program	$0	$0	$0	$250	$0	250
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	$0	$0	$0	$500	$0	$500
OPERATING INCOME						
107001 - Fruit Fly Baiting	$0	$0	($250)	$0	($250)	$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	$0	$0	($250)	$0	($250)	$0
Total - PROTECTION OF THE ENVIRONMENT	$0	$0	($250)	$500	($250)	$500
TOWN PLANNING AND REGIONAL DEVELOPMENT						
OPERATING EXPENDITURE						
105100 - Town Planning Admin & Control	$0	$17,770	$0	$49,600	$0	$20,000
Consultancy Fees	$0	$0	$0	$0	$0	$0
Advertising	$0	$0	$0	$0	$0	$0
Other	$0	$0	$0	$0	$0	$0
105101 - Administration Allocated Town Planning	$0	$16,054	$0	19,440	$0	21,560
Sub Total - TOWN PLAN & REG DEV OP/EXP	$0	$33,824	$0	$69,040	$0	$41,560
OPERATING INCOME						
105001 - Planning Application Fees	($2,008)	$0	($1,900)	$0	($1,985)	$0
105002 - Subdivision Clearance Fees	$0	$0	($600)	$0	($600)	$0
Sub Total - TOWN PLAN & REG DEV OP/INC	($2,008)	$0	($2,500)	$0	($2,585)	$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT	($2,008)	$33,824	($2,500)	$69,040	($2,585)	$41,560

OTHER COMMUNITY AMENITIES						
OPERATING EXPENDITURE						
Public Conveniences						
106101 - Cemetery Operations	$0	$13,479	$0	17,175	$0	11,044
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Admin Allocation	$0	$0	$0	$0	$0	$0
E107008 - Cemetery Consultants	$0	$0	$0	$0	$0	$0
E107009 - Administration Allocated	$0	$0	$0	$0	$0	10,781
106102 - Public Toilets Operations	$0	$15,613	$0	17,240	$0	15,467
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
106103 - Street Furniture	$0	$1,200	$0	450	$0	387
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
106150 · Administration Allocated Other Community Amenities	$0	$0	$0	9,720	$0	10,782
106151 · Administration Allocated Cemetery	$0	$1,686	$0	1,980	$0	-
106190 - Depreciation - Street Furniture	$0	$0	$0	$510	$0	$0
106191 - Depreciation - Public Toilets	$0	$2,813	$0	$1,785	$0	$3,095
106192 - Depreciation - Other Community Services	$0	$8,027	$0	$4,000	$0	$0
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	$0	$42,818	$0	$54,760	$0	$51,556
OPERATING INCOME						
106001 - Cemetery Burial Fees	($1,664)	$0	($4,375)	$0	($2,500)	$0
106003 - Reservation Fees - Cemetery	($239)	$0	($350)	$0	($350)	$0
106004 - Cemetery Niche Wall Fees and Charges	$0	$0	($350)	$0	($250)	$0
106002 - Licences/Other Fees BB Cemetery	($1,359)	$0	($220)	$0	($1,500)	$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC	($3,262)	$0	($5,295)	$0	($4,600)	$0
Total - OTHER COMMUNITY AMENITIES	($3,262)	$42,818	($5,295)	$54,760	($4,600)	$51,556
URBAN STORMWATER DRAINAGE						
OPERATING EXPENDITURE						
	$0	$0	$0	$0	$0	$0
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	$0	$0	$0	$0	$0	$0
Total - URBAN STORMWATER DRAINAGE	$0	$0	$0	$0	$0	$0
Total - COMMUNITY AMENITIES	($129,033)	$249,656	($123,460)	$313,790	($189,915)	$330,921

RECREATION & CULTURE

PUBLIC HALL & CIVIC CENTRES

OPERATING EXPENDITURE

111100 - Boyup Brook Hall Operations	$0	$23,030	$0	30,220	$0	28,114
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
111102 - Halls Other Public Halls	$0	$8,381	$0	7,435	$0	7,330
Wages	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
NEW - Annual Donation Provisions	$0	$0	$0	500	$0	$0
Other	$0	$0	$0	$0	$0	$0
111150 - Administration Allocated Publc Halls	$0	$16,054	$0	19,440	$0	21,561
111190 - Depreciation Public Halls	$0	$104,198	$0	$8,180	$0	$114,640
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	$0	$151,663	$0	$65,775	$0	$171,645
OPERATING INCOME						
111001 - Hall Hire Fees	($2,991)	$0	($3,685)	$0	($2,950)	$0
111002 - Hall Hire Bonds	$0	$0	($550)	$0	$0	$0
111003 - Lotteries Grant funding	$0	$0	($75,600)	$0	($75,600)	$0
Works at Town hall	$0	$0	$0	$0	$0	$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	($2,991)	$0	($79,835)	$0	($78,550)	$0
Total - PUBLIC HALL & CIVIC CENTRES	($2,991)	$151,663	($79,835)	$65,775	($78,550)	$171,645

OTHER RECREATION & SPORT

OPERATING EXPENDITURE

Public Parks, Gardens, Reserves Maintenance						
113100 - Recreation Complex	$0	$84,117	$0	119,760	$0	108,995
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
113109 - Walk Trails	$0	$1,791	$0	$1,875	$0	$1,872
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
113110 - Townsite Gardens	$0	$62,366	$0	$70,825	$0	$68,435
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
113112 - Reserves and Parks Operations	$0	$42,380	$0	45,530	$0	49,834
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
113119 - Other Recreation Facilities	$0	$3,637	$0	5,500	$0	4,604
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
113121- Kidsport Program By Sports/Rec	$0	$7,958	$0	4,615	$0	4,250
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
113120 - War Memorial	$0	$177	$0	$525	$0	$448
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Esl	$0	$0	$0	$0	$0	$0
E113175 - Water Bore for Recreation Water	$0	$0	$0	$0	$0	$0
113150 - Administration Allocated Other Recreation	$0	$20,068	$0	24,305	$0	21,564
113124 - Support for UBAS	$0	$1,930	$0	2,360	$0	2,221
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0

113122 - Support for ANZAC Day	$0	$7,523	$0	2,010	$0	6,013
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
113125 - Support for Other	$0	$4,011	$0	$4,500	$0	$5,014
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Donations	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
113140 - Sundry Plant Items	$0	$492	$0	$0	$0	$0
113190 - Depreciation - Other Recreation	$0	$52,267	$0	$23,295	$0	$120,075
113191 - Depeciation - Parks & Gardens	$0	$3,311	$0	$5,070	$0	$3,705
Sub Total - OTHER RECREATION & SPORT OP/EXP	$0	$292,028	$0	$310,170	$0	$397,030
OPERATING INCOME						
113001 - Squash Court Hire Charges	($145)	$0	($235)	$0	($150)	$0
113003 - Recreation Ground Hire	($3,464)	$0	$0	$0	($3,465)	$0
113002 - Reimbursements Other	($470)	$0	($100)	$0	($100)	$0
Sub Total - OTHER RECREATION & SPORT OP/INC	($4,079)	$0	($335)	$0	($3,715)	$0
Total - OTHER RECREATION & SPORT	($4,079)	$292,028	($335)	$310,170	($3,715)	$397,030

SWIMMING POOL

OPERATING EXPENDITURE

112102 · Swimming Pool Employee Costs	$0	$154,504	$0	169,190	$0	90,905
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0
Nix Housing	$0	$0	$0	$0	$0	$0
FBT	$0	$0	$0	$0	$0	$0
LSL Accrual	$0	$0	$0	$0	$0	$0
112101 · Swimming Pool Building Costs	$0	$18,848	$0	18,160	$0	18,061
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
112100 - Swimming Pool General Operations	$0	$37,440	$0	21,820	$0	38,965
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Employee Costs	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
112104 - Superannuation	$0	$15,935	$0	$9,000	$0	$9,350
112103 - Interest Paid Loan 114 - Upgrade Pool Bowl	$0	$5,691	$0	$8,590	$0	$7,960
112150 - Administration Allocated Swimming Pool	$0	$21,321	$0	21,815	$0	26,953
112190 - Depreciation Swimming Pool	$0	$18,187	$0	$17,640	$0	$20,010
Sub Total - SWIMMING POOL OP/EXP	$0	$271,926	$0	$266,215	$0	$212,204

OPERATING INCOME

112006 - Gym Equipment Hire Fees	($59)	$0	($100)	$0	($100)	$0
112001 - Swimming Lessons Fees	$0	$0	($610)	$0	$0	$0
112003 - Pool Daily Admissions Fees	($15,999)	$0	($16,565)	$0	($15,300)	$0
112004 - Season Tickets Fees	($22,076)	$0	($21,025)	$0	($21,760)	$0
112005 - Pool Hire Fees	$0	$0	($420)	$0	($250)	$0
112009 - Grant-CSRFF Non Operating	$0	$0	($100,000)	$0	($100,000)	$0
112009 - State Funding Pool Revitalisation	$0	$0	($30,000)	$0	($30,000)	$0
112009 - Grant Non Operating and Contributions	($30,000)	$0	($100,000)	$0	($100,000)	$0
112008 - Vacation Swimming Passes	($818)	$0	$0	$0	$0	$0
112007 - Pool Teaching Programme Fees	($1,182)	$0	($625)	$0	($915)	$0
Sub Total - SWIMMING POOL OP/INC	($70,134)	$0	($269,345)	$0	($268,325)	$0
Total - SWIMMING POOL	($70,134)	$271,926	($269,345)	$266,215	($268,325)	$212,204

LIBRARIES						
OPERATING EXPENDITURE						
115100 - Library Operations	$0	$923	$0	$665	$0	$925
Materials and Contracts	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
115100 - Administration Allocated Libraries	$0	$44,149	$0	53,465	$0	59,295
115190 - Depreciation Libraries	$0	$0	$0	$2,040	$0	$0
Sub Total - LIBRARIES OP/EXP	$0	$45,072	$0	$56,170	$0	$60,220
OPERATING INCOME						
New - Lost and Damaged Books	($70)	$0	$0	$0	$0	$0
Sub Total - LIBRARIES OP/INC	($70)	$0	$0	$0	$0	$0
Total - LIBRARIES	($70)	$45,072	$0	$56,170	$0	$60,220
OTHER CULTURE						
OPERATING EXPENDITURE						
116100 - Museum	$0	$6,498	$0	1,835	$0	3,550
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
116101 - Craft Hut	$0	$1,259	$0	$4,230	$0	$3,065
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
116102 - Support for Sandakan	$0	$4,162	$0	$800	$0	$6,724
Materials and Contracts	$0	$0	$0	$0	$0	$0
Donations - Sandakan Scholarship	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
114005- Banks Road Telecommunication Tower	$0	$1,513	$0	$790	$0	$1,550
Materials and Contracts	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
116150 - Administratioin Allocated Other Culture	$0	$8,027	$0	9,720	$0	10,781
116190 - Depreciation Other Culture	$0	$22,914	$0	$1,050	$0	$25,210
Sub Total - OTHER CULTURE OP/EXP	$0	$44,373	$0	$18,425	$0	$50,880
OPERATING INCOME						
114010 - Radio and Mobile Site Charges	($6,317)	$0	$0	$0	($8,000)	$0
116001 - Reimbursements Other Culture	($5,802)	$0	$0	$0	($250)	$0
116005- Lotteries Non Operating Grants	$0	$0	($25,270)	$0	($25,270)	$0
New - Other Non Operating Grants or Contributions	$0	$0	($232,500)	$0	$0	$0
Sub Total - OTHER CULTURE OP/INC	($12,119)	$0	($257,770)	$0	($33,520)	$0
Total - OTHER CULTURE	($12,119)	$44,373	($257,770)	$18,425	($33,520)	$50,880
Total - RECREATION AND CULTURE	($89,393)	$805,062	($607,285)	$716,755	($384,110)	$891,979

TRANSPORT						
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION						
OPERATING EXPENDITURE						
	$0	$0	$0	$0	$0	$0
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP	$0	$0	$0	$0	$0	$0
OPERATING INCOME						
121001 · Grants State Regional Road Group	($342,650)	$0	($342,650)	$0	($419,230)	$0
121003 · Grants Federal Roads to Recovery	($221,624)	$0	($311,000)	$0	($662,795)	$0
121007 · Special Bridge Grant	($376,000)	$0	($376,000)	$0	($773,000)	$0
121002 Grants Direct State MRWA	($138,965)	$0	($128,300)	$0	($139,500)	$0
121006 Grants - Blackspot Projects	$0	$0			($133,240)	$0
121004 Road Contributions (Horley Rd)	($76,127)	$0	($24,380)	$0	($11,500)	$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC	($1,155,366)	$0	($1,182,330)	$0	($2,139,265)	$0
Total - ST,RDS,BRIDGES,DEPOT - CONST	($1,155,366)	$0	($1,182,330)	$0	($2,139,265)	$0

STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE						
122100 - Depot Building Building Costs	$0	$14,592	$0	21,095	$0	16,582
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
122101 Depot General Operations	$0	$12,246	$0	48,850	$0	$14,399
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
ESL	$0	$0	$0	$0	$0	$0
RURAL ROAD MTCE	$0	$0	$0	$0	$0	$0
122108 Drains and Culverts	$0	$24,074	$0	37,305	$0	19,219
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
Contractors	$0	$0	$0	$0	$0	$0
122104 - Roads Vegetation Clearing Offsets	$0	$13,124	$0	19,425	$0	17,455
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Contractors	$0	$0	$0	$0	$0	$0
122107 - Maintenance Grading	$0	$412,803	$0	530,340	$0	275,646
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Contractors	$0	$0	$0	$0	$0	$0
122103 - Road Mtce	$0	$75,508	$0	153,020	$0	75,500
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Contractors	$0	$0	$0	$0	$0	$0
122105 - Bridge Repairs & maintenance	$0	$56,109	$0	$64,360	$0	$52,832
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
122109 - Verge Pruning	$0	$81,222	$0	$83,585	$0	$85,436
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Contract - verge pruning	$0	$0	$0	$0	$0	$0
122110 - Verge Spraying	$0	$25,924	$0	25,945	$0	$26,516
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0

122111 - Crossovers Maintenance	$0	$318		930	$0	$814
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122112 - Town Services Drainage	$0	$4,756	$0	5,580	$0	$5,221
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Contract - plant hire	$0	$0	$0	$0	$0	$0
122113 - Town Services - Footpaths	$0	$3,116	$0	3,330	$0	$4,072
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122114 - Town Services Road Repairs	$0	$20,858	$0	$11,210	$0	$17,154
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122115 - Town Services - Tree Pruning	$0	$9,552	$0	$8,740	$0	$10,113
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122121 - Town Services - Verge Spraying	$0	$18,034	$0	$15,845	$0	$15,711
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122122 - Road Sweeping	$0	$5,005	$0	$12,025	$0	$5,250
Materials	$0	$0	$0	$0	$0	$0
Contract - plant hire	$0	$0	$0	$0	$0	$0
122120 - Roman Road Data Pickup	$0	$75,989	$0	$68,750	$0	$22,750
Update Data	$0	$0	$0	$0	$0	$0
122116- Street Lighting	$0	$27,497	$0	$27,015	$0	$27,250
122117 - Traffic Signs	$0	$19,588	$0	$22,915	$0	$21,027
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122123 - Emergency Services	$0	$36,967	$0	$29,275	$0	$30,475
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122124 - Storm Damage	$0	$7,646	$0	$6,000	$0	$12,312
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122131 - Rural Numbering Scheme	$0	$3,523	$0	$14,525	$0	$2,448
Wages	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
122106 - Shire Radio Network Costs	$0	$2,482	$0	2,000	$0	2,250
122150 - Administration Allocated Road Maintenance	$0	$200,673	$0	235,110	$0	269,524
122191 - Depreciation Other Infrastructure	$0	$17,814	$0	$4,655	$0	$19,430
122190 - Depreciation Depot Building	$0	$15,731	$0	$440,000	$0	$17,305
122192 - Depreciation -Roads & F'paths	$0	$1,895,004	$0	$841,930	$0	$1,914,725
122193 - Depreciation Bridges	$0	$0	$0	$0	$0	$433,280
122130 - Roads & Path/Cycleways Studies	$0	$19,390	$0	$0	$0	$0
122118 - Sundry Plant Purchases	$0	$494	$0	$0	$0	$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	$0	$3,100,039	$0	$2,733,760	$0	$3,414,696

OPERATING INCOME						
122002 - Profit on Sale of Assets	$0	$0	$0	$0	$0	$0
122003 - Income from Sale of Sundry Items	($102)	$0	$0	$0	$0	$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	($102)	$0	$0	$0	$0	$0
Total - MTCE STREETS ROADS DEPOTS	($102)	$3,100,039	$0	$2,733,760	$0	$3,414,696
TRAFFIC CONTROL						
OPERATING EXPENDITURE						
125150 - Administration Allocated - Traffic Control	$0	$60,202	$0	72,905	$0	$80,858
125100 Bank Fees Police Licencing	$0	$1,304	$0	$1,575	$0	$1,250
126100 - Air Strip	$0	$2,813	$0	$6,305	$0	$4,152
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant operation costs	$0	$0	$0	$0	$0	$0
Materials	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
126190 - Depreciation Airport Building	$0	$1,123	$0	$0	$0	$1,235
Sub Total - TRAFFIC CONTROL OP/EXP	$0	$65,442	$0	$80,785	$0	$87,495
OPERATING INCOME						
125001 - Commision - Licensing Services	($30,846)	$0	($30,955)	$0	($29,725)	$0
125002 - Motor Vehicle Plates	($700)	$0	($335)	$0	($500)	$0
125005 - Heavy Haulage Permits	($1,911)	$0	$0	$0	($2,150)	$0
Sub Total - TRAFFIC CONTROL OP/INC	($33,457)	$0	($31,290)	$0	($32,375)	$0
Total - TRAFFIC CONTROL	($33,457)	$65,442	($31,290)	$80,785	($32,375)	$87,495
Total - TRANSPORT	($1,188,925)	$3,165,481	($1,213,620)	$2,814,545	($2,171,640)	$3,502,190

ECONOMIC SERVICES						
RURAL SERVICES						
OPERATING EXPENDITURE						
	$0	$0	$0	$0	$0	$0
Sub Total - RURAL SERVICES OP/EXP	$0	$0	$0	$0	$0	$0
OPERATING INCOME						
	$0	$0	$0	$0	$0	$0
Sub Total - RURAL SERVICES OP/INC	$0	$0	$0	$0	$0	$0
Total - RURAL SERVICES	$0	$0	$0	$0	$0	$0
TOURISM AND AREA PROMOTION						
OPERATING EXPENDITURE						
132110 - Tourist Information Bay	$0	$1,507	$0	3,410	$0	2,491
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
132111 - Carnaby Beetle Collection	$0	$92	$0	$90	$0	$95
Insurance	$0	$0	$0	$0	$0	$0
132114 - Community Development Expenses	$0	$300	$0	$150	$0	$250
132115 - CDO Motor Vehicle Operating Costs	$0	$1,085	$0	$0	$0	$0
132103 - Community Development Officer	$0	$55,564	$0	51,670	$0	62,050
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
LSL Accrual	$0	$0	$0	$0	$0	$0
132109 - Small Business Centre - Warren Blackwood	$0	$0	$0	$0	$0	$0
132104 - Tourist Centre	$0	$23,792	$0	$30,565	$0	$18,365
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
132107 - Flax Mill Comple General Operations	$0	$34,958	$0	67,510	$0	50,539
Wages	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
132102 - Support fot Country Music Festival	$0	$0	$0	10,700	$0	$0
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
132106 - Promotional Activities	$0	$3,746	$0	16,000	$0	16,250
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
132113 - Community Development Officer - Superannuation	$0	$6,454	$0	$5,615	$0	$6,275
annual allowance for CDO superannuation	$0	$0	$0	$0	$0	$0
132150 - Administration Allocated Tourism	$0	$14,400	$0	$34,025	$0	37,733
132190 - Depreciation - Tourism Area Promotion	$0	$28,094	$0	$2,160	$0	$15,835

132108 - Caravan Park/Flax Mill Building Operations	$0	$51,588		23,005	$0	54,580
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Rates & ESL	$0	$0	$0	$0	$0	$0
132115 - Community Development Fringe Benefit Tax	$0	$5,757	$0	$4,300	$0	7,800
132148 - Interest Paid Loan 106 Flax Mill Complex Upgrade	$0	$2,608	$0	$1,265	$0	$905
132149 - Interest Paid Loan 109 Flax Mill Water Upgrade	$0	$1,380	$0	$1,125	$0	$850
132191 - Depreciation - Caravan Park/ Flax Mill	$0	$50,630	$0	$5,545	$0	$55,705
132151 - Administration Allocated Caravan Park	$0	$8,027	$0	9,720	$0	$10,781
Sub Total - TOURISM & AREA PROMOTION OP/EXP	$0	$289,982	$0	$266,855	$0	$340,504
OPERATING INCOME						
132002 - Caravan Park & Complex Charges	($55,346)	$0	($53,515)	$0	($55,385)	$0
Estimated other annual usage	$0	$0	$0	$0	$0	$0
132003 - Flax Mill Sheds Storage Charges	($2,356)	$0	($4,605)	$0	($2,350)	$0
Rental	$0	$0	$0	$0	$0	$0
132004 - SWDC - Promotions Grant	$0	$0	($7,500)	$0	$0	$0
Promotion	$0	$0	$0	$0	$0	$0
132007 - Other Income	($1,643)	$0	($2,825)	$0	($250)	$0
				$0	$0	$0
Sub Total - TOURISM & AREA PROMOTION OP/INC	($59,345)	$0	($68,445)	$0	($57,985)	$0
Total - TOURISM & AREA PROMOTION	($59,345)	$289,982	($68,445)	$266,855	($57,985)	$340,504

BUILDING CONTROL						
OPERATING EXPENDITURE						
133100 - Building Control	$0	$38,009	$0	29,270	$0	40,410
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
133103 - Building Control BMO	$0	$368	$0	19,520	$0	250
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
133145 - Building Control BMO Less Allocated	$0	$3,295	$0	($19,520)	$0	$0
133102 - Building Control - Superannuation	$0	$3,298	$0	$0	$0	$3,415
133101 - Building Other Costs	$0	$18	$0	$600	$0	$500
Other minor costs	$0	$0	$0	$0	$0	$0
133150 - Administration Allocated Building Control Expenses	$0	$8,027	$0	9,720	$0	$10,781
Sub Total - BUILDING CONTROL OP/EXP	$0	$53,015	$0	$39,590	$0	$55,356
OPERATING INCOME						
133001 - Building Licence Fees	($16,952)	$0	($14,585)	$0	($15,095)	$0
133002 - BCITF Levy Commission	($113)	$0	($185)	$0	($185)	$0
133003 - BRB Levy Commission	($132)	$0	($250)	$0	($250)	$0
Sub Total - BUILDING CONTROL OP/INC	($17,197)	$0	($15,020)	$0	($15,530)	$0
Total - BUILDING CONTROL	($17,197)	$53,015	($15,020)	$39,590	($15,530)	$55,356
SALEYARDS AND MARKETS						
OPERATING EXPENDITURE						
134100 - Saleyards	$0	$8,642	$0	9,960	$0	$9,059
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
134190 - Depreciation Saleyard	$0	$18	$0	$290	$0	$20
Sub Total - SALEYARDS AND MARKETS OP/EXP	$0	$8,660	$0	$10,250	$0	$9,079
OPERATING INCOME						
134001 - Reimbursements Saleyards	$0	$0	$0	$0	($5,200)	$0
Sub Total - SALEYARDS AND MARKETS OP/INC	$0	$0	$0	$0	($5,200)	$0
Total - SALEYARDS AND MARKETS	$0	$8,660	$0	$10,250	($5,200)	$9,079

OTHER ECONOMIC SERVICES

OPERATING EXPENDITURE

135100 - Standpipes	$0	$2,703	$0	$2,270	$0	$1,950
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
135102 - Economic Development Project	$0	$0	$0	$250	$0	$250
135105 - 80 Abel Street Shops Expenses	$0	$3,797	$0	$4,170	$0	$5,991
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Rates & ESL	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
135150 - Administration Allocated Other Economic Services	$0	$8,027	$0	9,720	$0	10,781
135190 - Depreciation Develop/Facilities	$0	$284	$0	$875	$0	$315
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	$0	$14,811	$0	$17,285	$0	$19,287
OPERATING INCOME						
135001 - Standpipe Water Charges	($3,553)	$0	($3,225)	$0	($3,500)	$0
135005 - 80 Abel Street Shops Rental Income	($19,407)	$0	($13,520)	$0	($18,250)	$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC	($22,960)	$0	($16,745)	$0	($21,750)	$0
Total - OTHER ECONOMIC SERVICES	($22,960)	$14,811	($16,745)	$17,285	($21,750)	$19,287
Total - ECONOMIC SERVICES	($99,502)	$366,468	($100,210)	$333,980	($100,465)	$424,226

OTHER PROPERTY AND SERVICES						
PRIVATE WORKS						
OPERATING EXPENDITURE						
141100 - Private Works Costs	$0	$15,268	$0	$17,930	$0	$17,260
Wages	$0	$0	$0	$0	$0	$0
Overheads	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Sub Total - PRIVATE WORKS OP/EXP	$0	$15,268	$0	$17,930	$0	$17,260
OPERATING INCOME						
141001 - Private Works Charges	($20,897)	$0	($20,620)	$0	($21,340)	$0
Sub Total - PRIVATE WORKS OP/INC	($20,897)	$0	($20,620)	$0	($21,340)	$0
Total - PRIVATE WORKS	($20,897)	$15,268	($20,620)	$17,930	($21,340)	$17,260
PUBLIC WORKS OVERHEADS						
OPERATING EXPENDITURE						
143100 · Supervision	$0	$243,830	$0	$231,615	$0	$224,665
Wages	$0	$0	$0	$0	$0	$0
Superannuation	$0	$0	$0	$0	$0	$0
Training	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
143113 - Less Amount Allocated to Members	$0	$0	$0	$250	$0	$0
143101 - Consultant Engineer	$0	$9,515	$0	$9,500	$0	$60,000
143102 - Works Manager Vehicle Op Costs	$0	$2,822	$0	$395	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
E143098 - Works Manager Vehicle - Depreciation	$0	$0	$0	$0	$0	$0
143115 - Provision For Leave Accrual	$0	$0	$0	$3,820	$0	$0
143103 - Works Staff Fringe Benefit Tax	$0	$9,940	$0	$6,050	$0	$11,330
143104 - Insurance Workers Comp	$0	$30,868	$0	$51,520	$0	$31,490
143105 - Superannuation	$0	$99,620	$0	$87,165	$0	$97,130
143106 - PWOH Leave Depot	$0	$165,027	$0	$171,645	$0	$174,155
143107 - Protective Clothing	$0	$3,518	$0	$3,500	$0	$3,235
143108 - Uniforms	$0	$4,752	$0	$4,000	$0	$5,070
143116 - Conference Training Expenses	$0	$0	$0	$1,000	$0	$1,000
143109 - Training and Meeting Expenses	$0	$22,281	$0	$20,095	$0	$21,525
Wages	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
143110 - Occupational Health & Safety	$0	$12,616	$0	$22,655	$0	$20,370
Wages	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
143111 - Other Expenses	$0	$46	$0	$1,650	$0	$0
143150 - Administration Allocated Works Overhead	$0	$16,054	$0	19,440	$0	$21,560
143190 - Depreciation DWS P&E	$0	$141	$0	$0	$0	$155
143180 · LESS PWOH Allocated-Projects	$0	($630,666)	$0	($634,300)	$0	($671,685)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP	$0	($9,636)	$0	$0	$0	$0

OPERATING INCOME						
143001 Workers Compensation Reimbursements	($17,784)	$0	($7,250)	$0	($11,450)	$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC	($17,784)	$0	($7,250)	$0	($11,450)	$0
Total - PUBLIC WORKS OVERHEADS	($17,784)	($9,636)	($7,250)	$0	($11,450)	$0

PLANT OPERATION COSTS						
OPERATING EXPENDITURE						
144100 - Repair Wages	$0	$42,271	$0	$66,195	$0	$0
144110 - Superannuation	$0	$2,398	$0	$6,620	$0	$4,690
144101 - Fuel and Oil	$0	$163,042	$0	$175,350	$0	$171,220
144102 - Tyres and Tubes	$0	$19,221	$0	$17,500	$0	$21,500
144103 - Parts & Repairs	$0	$41,205	$0	$74,270	$0	$84,510
Wages	$0	$0	$0	$0	$0	$0
Plant Operation costs	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
Materials and Contracts	$0	$0	$0	$0	$0	$0
144104 - Licences	$0	$7,646	$0	$8,755	$0	$7,550
144105 - Insurances	$0	$45,896	$0	$35,350	$0	$43,250
144106 - Blades and Points	$0	$8,012	$0	$9,000	$0	$8,350
144107 - Expendable Tools	$0	$4,705	$0	$4,550	$0	$4,550
144108 - Freight Costs	$0	$2,139	$0	$1,750	$0	$2,000
144111 - Workers Compensation Insurance	$0	$0	$0	$2,175	$0	$2,175
144112 - Mechanics Leave	$0	$32	$0	$0	$0	$3,605
Wages	$0	$0	$0	$0	$0	$0
144113 - Supervision	$0	$5,800	$0	$0	$0	$6,885
Wages	$0	$0	$0	$0	$0	$0
144150 - Administration Allocated POC	$0	$7,366	$0	4,860	$0	5,390
144190 · Depreciation Plant	$0	$47,990	$0	$187,000	$0	$51,210
144180 · LESS POC Allocated-Works	$0	($432,279)	$0	($593,375)	$0	($416,885)
Sub Total - PLANT OPERATIONS COSTS OP/EXP	$0	($34,556)	$0	$0	$0	$0
OPERATING INCOME						
144001 · Diesel Rebate	($27,113)	$0	($23,852)	$0	($27,115)	$0
Sub Total - PLANT OPERATIONS COSTS OP/INC	($27,113)	$0	($23,852)	$0	($27,115)	$0
Total - PLANT OPERATIONS COSTS	($27,113)	($34,556)	($23,852)	$0	($27,115)	$0
MATERIALS AND STOCK						
OPERATING EXPENDITURE						
000000 Opening Stock	$0	$0	$0	$0	$0	$0
000000 Material Purchases	$0	$0	$0	$0	$0	$0
000000 Less Material Allocated	$0	$0	$0	$0	$0	$0
000000 Closing Stock	$0	$0	$0	$0	$0	$0
Sub Total - MATERIALS AND STOCK	$0	$0	$0	$0	$0	$0
Total - MATERIALS AND STOCK	$0	$0	$0	$0	$0	$0
SALARIES AND WAGES						
OPERATING EXPENDITURE						
145100 · Gross Total Salaries and Wages	$0	$2,427,736	$0	$2,328,525	$0	$2,583,776
145101 - Workers Compensation Expenses	$0	$18,019	$0	$7,250	$0	$11,460
Wages						
143130 · LESS Sals/Wages Allocated	$0	($2,457,296)	$0	($2,328,525)	$0	($2,583,776)
Sub Total - SALARIES AND WAGES OP/EXP	$0	($11,541)	$0	$7,250	$0	$11,460
Total - SALARIES AND WAGES	$0	($11,541)	$0	$7,250	$0	$11,460

ADMINISTRATION

OPERATING EXPENDITURE

146100 - Administration Advertising	$0	$13,271	$0	$11,850	$0	$11,650
146101 Administration - Audit Fees	$0	$16,520	$0	$14,450	$0	$15,175
146102 Administration - Bank Fees	$0	$4,227	$0	$4,715	$0	$4,715
146103 - Administration Building Costs	$0	$45,322	$0	$40,835	$0	$41,472
Wages	$0	$0	$0	$0	$0	
Plant Operation costs	$0	$0	$0	$0	$0	
Materials and Contracts	$0	$0	$0	$0	$0	
Utilities	$0	$0	$0	$0	$0	
Insurance	$0	$0	$0	$0	$0	
ESL	$0	$0	$0	$0	$0	
New - Interest on Loan Admin Building	$0	$0	$0	$0	$0	$1,260
Interest on Loan 110	$0	$0	$0		$0	
145104 - Administration General Operations	$0	$0	$0	$2,500	$0	$0
146105 - Administration Staff Employee Costs	$0	$525,475	$0	$527,150	$0	$630,460
146106 - Consultants	$0	$30,683	$0	$45,750	$0	$45,000
146107 - Asset Management & LTFP	$0	$4,030	$0	$5,000	$0	$5,000
146108 - Administration - Insurance	$0	$21,619	$0	$22,700	$0	$22,060
146701 - Town Site Strategy Planning	$0	$376	$0	$2,500	$0	$1,500
146109 - Administration - Legal Expenses	$0	$4,975	$0	$15,000	$0	$7,050
146111 - Administration - Office Equipment Maintenance	$0	$6,233	$0	$14,000	$0	$7,050
146110 - Administration - IT System Operation and Maintenance	$0	$56,570	$0	$45,265	$0	$55,500
146112 - Administration - Postage & Freight	$0	$5,997	$0	$4,000	$0	$5,500
146113 - Administration- Printing and Stationery	$0	$10,202	$0	$12,000	$0	$11,200
146124 - Administration Superannuation	$0	$57,114	$0	$54,610	$0	$60,015
146119 - Administration Staff Housing	$0	$0	$0	$21,855	$0	$11,250
146114 - Administration Vehicle Costs	$0	$7,348	$0	$9,500	$0	$3,413
Plant Operation costs	$0	$0	$0	$0	$0	$0
Depreciation	$0	$0	$0	$0	$0	$0
Insurance	$0	$0	$0	$0	$0	$0
Licence & Other	$0	$0	$0	$0	$0	$0
Service & Repairs	$0	$0	$0	$0	$0	$0
146115 - Administration FBT	$0	$16,186	$0	$15,550	$0	$15,750
FBT on administration staff benefits	$0	$0	$0	$0	$0	$0
less allowance for GP vehicle	$0	$0	$0	$0	$0	$0
146118 - Administration Subscriptions	$0	$6,116	$0	$10,900	$0	$8,890
Workplace Relations	$0	$0	$0	$0	$0	$0
Legislation Updates	$0	$0	$0	$0	$0	$0
Other Subscriptions	$0	$0	$0	$0	$0	$0
146117 -Administration Employers Indemnity Insurance	$0	$27,865	$0	$16,240	$0	$27,425
146120 -Administration Uniform Allowance	$0	$1,009	$0	$3,150	$0	$3,200
New - Occupational Health & Safety Costs	$0	$0	$0	$250	$0	$0
146125 - Administration Provision for Accruals	$0	$0	$0	$8,000	$0	$0
146121 - Administration Telephones	$0	$19,191	$0	$16,645	$0	$19,000
146123 - Administration Conferences/Training/Professional Development	$0	$7,788	$0	$10,350	$0	$13,810
Wages	$0	$0	$0	$0	$0	$0
Conference & Training	$0	$0	$0	$0	$0	$0
Other Costs	$0	$0	$0	$0	$0	$0
146122 - Minor Purchases	$0	$1,127	$0	$0	$0	$1,250
146127 - interest Paid Loan 110 - Admin Building Loan	$0	$1,493	$0	$1,380	$0	$0
146190 - Depreciation - Administration	$0	$44,992	$0	$26,385	$0	$49,500
146150 - Less Administration Costs Allocated	$0	($811,448)	$0	($962,530)	$0	($1,078,095)
Sub Total - ADMINISTRATION OP/EXP	$0	$124,281	$0	$0	$0	$0

OPERATING INCOME						
146001 - Reimbursements Administration	($23,675)	$0	($3,500)	$0	$0	$0
146001 - Other income Administration	($58)	$0	$0	$0	($13,200)	$0
Sub Total - ADMINISTRATION OP/INC	($23,733)	$0	($3,500)	$0	($13,200)	$0
Total - ADMINISTRATION	($23,733)	$124,281	($3,500)	$0	($13,200)	$0
Total - OTHER PROPERTY AND SERVICES	($89,527)	$83,816	($55,222)	$25,180	($73,105)	$28,720
NET COMPHENSIVE INCOME						