

Shire of Three Springs

Budget

2014/2015



Introduction

President's Message to the Electors

It is with pleasure that I present the 2014/2015 Municipal Budget to the ratepayers and electors of the Shire of Three Springs. This Budget has been delivered following consultation with Councillors, Staff and Community Groups over the last three months. The adopted budget includes a range of community services and capital works which provide for growth and sustainability for the Shire of Three Springs.

The 2014/2015 Budget includes an overall increase in rate revenue of 6%. This has been brought about in part by increases in costs and decrease in funding opportunities.

Major Projects scheduled in 2014/2015 include portion of Main Street Revitalisation Plan, Heritage Trail Project, commencement of upgrade to Administration Centre/Council Chambers and completion of Swimming Pool/Multi Purpose Building and the two Key Worker Housing Units. Some of these projects will receive grant funding, however Council will inject a considerable amount of funds to ensure these projects commence this financial year and will do its utmost to have all major projects completed within the allocated timeframe.

Funds have been allocated to finalise the Town Planning Scheme. This will play an important role in future improvements and development, including the proposed residential blocks adjacent to Gooch Street and light industrial blocks to facilitate projected future demand.

The 2014/2015 budget has been designed to restrict Council's total expenditure and to continue our strong focus on sound financial management. Council is however impacted by inflationary trends associated with power, water and payroll costs plus a reduction in Royalties for Regions Funding. A more detailed explanation of the budget is provided in the attached budget summary. An invitation is extended to any member of the public who wishes to discuss the budget with a Council representative or Chief Executive Officer.

Council believes that the budget delivers sustainable expenditure without an excessive financial burden on ratepayers, whilst continuing to provide a high standard of services and facilities that our community currently enjoys.



Cr Annie Treloar
Shire President

2014/2015 Budget Summary

The 2014/2015 Budget was adopted by Council on 20th August 2014.

General Purpose Funding

Rates

Council has adopted an overall 6% increase in rate revenue this year. Note: This increase is not uniform, and is spread across the range of rating categories. The increase is necessary to meet rising costs and offset the impact of reduced grant income.

Payment options for 2014/2015 are as follows:-

Option 1 – Payment in Full

Payment in full due by 1st October 2014 (being 35 days from date of rate notice). An eleven percent (11%) penalty will apply to any rates remaining not paid as at 1st October 2014.

Option 2 – Payment by Two Instalments

An administration fee of \$10 per instalment is charged on this option (i.e. \$10 x 1 = \$10.00). First payment is not considered an instalment.

No penalties apply subject to all amounts being paid on or before the due dates, which are:

1st Instalment – on or before 1st October 2014

2nd Instalment – on or before 18th February 2015

A five and a half percent (5.5%) penalty will apply to instalments not made on or before the instalment due date.

Anyone wishing to pay by instalment must advise Council's administration staff and make the first payment before 1st October 2014.

Option 3 – Payment by Four Instalments

An administration fee of \$10 per instalment is charged on this option (i.e. \$10 x 3 = \$30). First payment is not considered an instalment.

No penalties apply subject to all amounts being paid on or before the due dates, which are:

1st Instalment – on or before 1st October 2014

2nd Instalment – on or before 10th December 2014

3rd Instalment – on or before 18th February 2015

4th Instalment – on or before 29th April 2015

A five and a half percent (5.5%) penalty will apply to instalments not made on or before the instalment due date.

Anyone wishing to pay by instalment must advise Council's administration staff and make the first payment before 1st October 2014.

The following summary of the 2014/2015 budget is provided highlighting a number of the major projects this financial year.

Law, Order, Public Safety

Fire Prevention and Control

Ongoing support of Community Safety Program via employment of Community Emergency Services Manager in partnership with DFES and Shires of Three Springs, Mingenew, Morawa and Perenjori.

Health

Health Services

Continued provision of Health Services through Management firm Jupiter Health and Medical Services.

Welfare

A feasibility study will be undertaken to build a business case for a Purpose Built Childcare Centre for 21 childcare places.

Housing

Housing is viewed as an important component of Council's employment package as an incentive to attract and retain quality employees. Council owns/controls 15 houses and 6 aged units.

General – Operations and Maintenance

General maintenance is carried out on a regular basis to all Shire owned properties with a Budget allocation of \$121,390 for Operations and Maintenance (Includes Insurance Costs).

CAPITAL EXPENDITURE

Community Amenities

Town Revitalisation

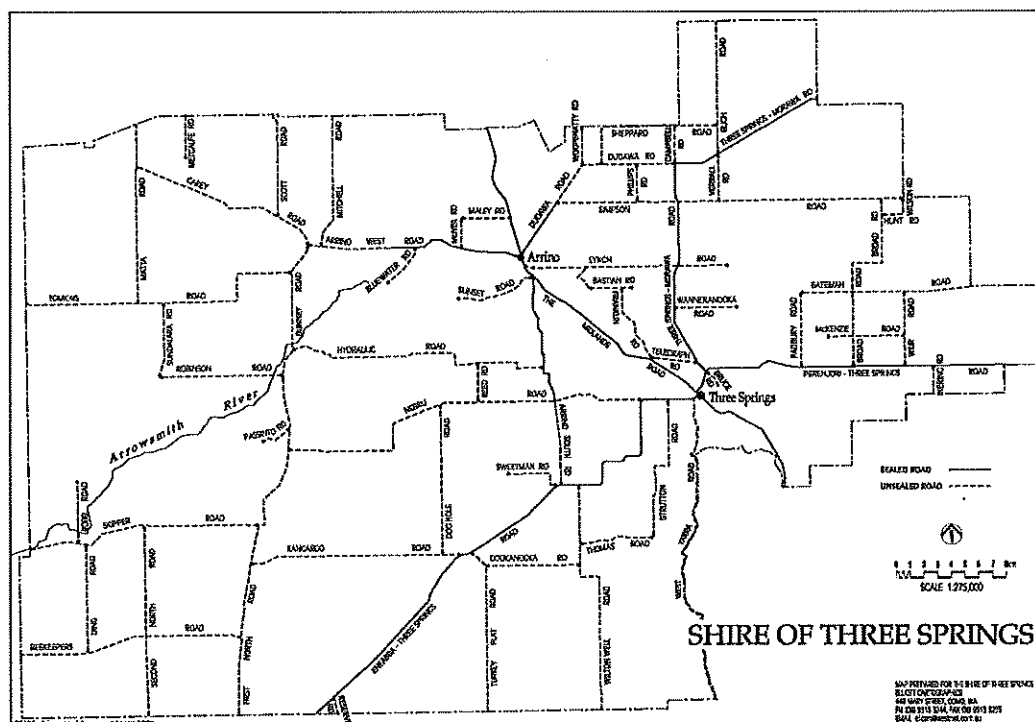
An amount of \$40,000 has been included to undertake a portion of the Main Street Revitalisation Project, along with an allocation of \$30,000 for the Heritage Trail Project. Both these projects are anticipated to be funded in part by external grants.

Recreation and Culture

Capital Works

Completion of Swimming Pool/Multi Purpose building includes funding of \$250,000 from Department of Sport and Recreation (CSRFF) Grant.

\$127,590 – Swimming Pool



Loan Repayments

The following loan repayments are included in the 2014/2015 Budget:

\$18,313 – Annual repayments on Loan 156 - Swimming Pool. This loan repayment continues until the 2018 / 2019 year.

\$32,596 – Annual repayments on Loan 157 - Grader. This loan repayment continues until the 2019 / 2020 year.

\$15,103 – Annual repayments on Loan 158 - Skid Steer. This loan repayment concludes in 2014 / 2015 year.

\$92,682 – Annual repayments on Plant Loan 159 - Prime Mover, Side Tipper and Loader. This loan continues until the 2016 / 2017 year.

\$24,468 – Annual repayments on Loan 160 – Swimming Pool Building Upgrade. This loan repayment continues until 2023/2024 year.

Outstanding Loan Principal

As at the 1st July 2014 Council's outstanding loans totalled \$710,880.



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7th Councillor position - Vacant

**SHIRE OF THREE SPRINGS
2014/2015 DIFFERENTIAL RATE MODEL
STATEMENT OF OBJECTS AND REASONS**

Objects and Reasons for implementing a Differential Rate

In accordance with Section 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to impose Differential Rates", the following information details the objectives and reasons for those proposals.

The following are the Differential Rates and Minimum Payments for the Shire of Three Springs for the 2014/2015 financial year.

	<i>Rate in the Dollar (Cents)</i>	<i>Minimum \$</i>
GRV – TS Town	11.0599	\$440.00
GRV - Mining	36.9435	\$440.00
UV – Rural	1.5460	\$440.00
UV – Mining	11.3479	\$440.00
UV – Arrino Town	1.5460	\$440.00

GRV – Residential

The object of the GRV rates and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, while not imposing additional financial pressure on town residents.

GRV – Mining

The object of the GRV rates associated with the Talc Mine is to ensure the mine contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them.

UV – Rural

The object of the UV Rural rate is to permit the imposition of rates on Rural Properties that is reasonably proportional to the financial resources of those who will bear the burden of the rates and striking a reasonable balance between the capacity to pay and the fairness of the requirement.

UV – Mining

Similar objects and reasons to the GRV – Mining apply. The object of the UV Mining rates is to ensure that mining contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them. While every effort is made to establish rates and minimum payments at the fairest possible levels, it is considered that the mining sector has the capacity to pay the proposed rates at the levels estimated.

Notice of Intention to Impose Differential Rates was advertised in the Yakabout on 26th May and on Council Notice Board 21st May. As no submissions were received by 16th June with respect to the proposed differential rates, approval was requested from Minister for Local Government to impose differential general rates. Approval was granted and is valid for the 2014/15 financial year.

The rate in the dollar and minimum payment for differentially rated assessments differs from what was advertised due to a funding shortfall to present a balanced budget.

SHIRE OF THREE SPRINGS

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

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

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	1,848,004	1,704,745	1,700,927
Operating Grants, Subsidies and Contributions		1,354,214	1,281,399	1,145,664
Fees and Charges	11	370,608	557,796	812,076
Interest Earnings	2(a)	46,406	46,732	41,200
Other Revenue		30,560	30,014	44,600
		<u>3,649,792</u>	<u>3,620,686</u>	<u>3,744,467</u>
Expenses				
Employee Costs		(1,289,406)	(1,208,474)	(1,430,514)
Materials and Contracts		(801,422)	(851,571)	(1,690,551)
Utility Charges		(146,801)	(174,111)	(119,220)
Depreciation on Non-Current Assets	2(a)	(820,100)	(751,129)	(723,300)
Interest Expenses	2(a)	(33,245)	(30,719)	(31,449)
Insurance Expenses		(154,383)	(156,363)	(154,334)
Other Expenditure		(40,166)	(83,750)	(40,150)
		<u>(3,285,523)</u>	<u>(3,256,117)</u>	<u>(4,189,518)</u>
		364,269	364,569	(445,051)
Non-Operating Grants, Subsidies and Contributions		1,621,425	1,197,504	2,486,949
Profit on Asset Disposals	4	1,260	6,539	100,000
Loss on Asset Disposals	4	(48,702)	(126,971)	
NET RESULT		1,938,252	1,441,641	2,141,898
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,938,252</u>	<u>1,441,641</u>	<u>2,141,898</u>

Notes:

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

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

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		26,460	349,791	24,500
General Purpose Funding		2,815,918	2,185,976	2,235,480
Law, Order, Public Safety		152,800	174,876	153,600
Health		17,350	302,038	512,320
Education and Welfare		146,500	171,461	153,025
Housing		105,086	95,646	195,432
Community Amenities		64,680	63,138	178,150
Recreation and Culture		44,900	16,786	110,355
Transport		171,298	97,632	189,425
Economic Services		8,800	17,553	10,130
Other Property and Services		96,000	145,921	82,050
		<u>3,649,792</u>	<u>3,620,818</u>	<u>3,844,467</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(223,559)	(240,551)	(28,680)
General Purpose Funding		(35,319)	(26,402)	(287,171)
Law, Order, Public Safety		(255,995)	(239,971)	(244,272)
Health		(206,236)	(544,248)	(752,311)
Education and Welfare		(163,348)	(165,292)	(178,580)
Housing		(357,258)	(351,928)	(311,152)
Community Amenities		(260,851)	(187,404)	(388,353)
Recreation & Culture		(797,832)	(767,571)	(837,248)
Transport		(767,374)	(590,456)	(890,474)
Economic Services		(112,741)	(66,647)	(189,981)
Other Property and Services		(71,765)	(43,709)	(49,847)
		<u>(3,252,278)</u>	<u>(3,224,179)</u>	<u>(4,158,069)</u>
Finance Costs (Refer Notes 2 & 5)				
Recreation & Culture		(11,873)	(4,829)	(4,750)
Transport		(21,372)	(27,107)	(26,699)
		<u>(33,245)</u>	<u>(31,936)</u>	<u>(31,449)</u>
Non-operating Grants, Subsidies and Contributions				
Law, Order, Public Safety		445,000	114,128	140,000
Health		0	0	125,300
Housing		0	313,386	345,000
Community Amenities		75,500	0	75,500
Recreation & Culture		303,682	0	300,000
Transport		797,243	769,990	1,501,149
		<u>1,621,425</u>	<u>1,197,504</u>	<u>2,486,949</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
Governance		(8,449)	0	0
Health		(7,083)	0	0
Housing		0	6,405	0
Recreation & Culture		0	(126,971)	0
Transport		(31,910)	0	0
		<u>(47,442)</u>	<u>(120,566)</u>	<u>0</u>
NET RESULT		1,938,252	1,441,641	2,141,898
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,938,252</u>	<u>1,441,641</u>	<u>2,141,898</u>

Notes:

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

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

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

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

**SHIRE OF THREE SPRINGS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,852,993	1,709,818	1,550,927
Operating Grants, Subsidies and Contributions		1,384,595	1,281,399	1,145,664
Fees and Charges		370,608	572,872	812,076
Service Charges		0		0
Interest Earnings		46,406	46,732	41,200
Goods and Services Tax		(31,681)	0	30,000
Other Revenue		30,560	29,716	44,600
		<u>3,653,481</u>	<u>3,640,537</u>	<u>3,624,467</u>
Payments				
Employee Costs		(1,287,330)	(1,245,108)	(1,230,514)
Materials and Contracts		(829,794)	(786,017)	(1,444,608)
Utility Charges		(146,801)	(174,112)	(119,220)
Interest Expenses		(23,585)	(42,608)	(154,334)
Insurance Expenses		(154,383)	(156,363)	(31,449)
Goods and Services Tax		0	0	(8,000)
Other Expenditure		(40,166)	(83,750)	(40,150)
		<u>(2,482,059)</u>	<u>(2,487,958)</u>	<u>(3,028,275)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,171,422</u>	<u>1,152,579</u>	<u>596,192</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(2,149,807)	(716,924)	(1,264,710)
Payments for Construction of Infrastructure	3	(1,447,832)	(1,377,742)	(2,119,031)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,621,425	1,197,504	2,486,949
Proceeds from Sale of Plant & Equipment	4	163,000	92,100	100,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(1,813,214)</u>	<u>(805,062)</u>	<u>(796,792)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(149,917)	(126,755)	(126,756)
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	200,000	200,000
Net Cash Provided By (Used In) Financing Activities		<u>(149,917)</u>	<u>73,245</u>	<u>73,244</u>
Net Increase (Decrease) in Cash Held		<u>(791,709)</u>	<u>420,762</u>	<u>(127,356)</u>
Cash at Beginning of Year		1,200,031	779,269	779,269
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>408,322</u></u>	<u><u>1,200,031</u></u>	<u><u>651,913</u></u>

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

**SHIRE OF THREE SPRINGS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenues	1,2			
Governance		26,460	349,791	24,500
General Purpose Funding		967,914	481,231	527,953
Law, Order, Public Safety		597,800	289,004	293,600
Health		10,267	302,038	637,620
Education and Welfare		146,500	171,461	153,025
Housing		105,086	415,437	540,432
Community Amenities		140,180	63,138	253,650
Recreation and Culture		348,582	16,786	410,355
Transport		968,541	867,622	1,690,574
Economic Services		8,800	17,553	10,130
Other Property and Services		96,000	145,921	82,050
		<u>3,416,130</u>	<u>3,119,982</u>	<u>4,623,889</u>
Expenses	1,2			
Governance		(232,008)	(240,551)	(28,680)
General Purpose Funding		(35,319)	(26,402)	(287,171)
Law, Order, Public Safety		(255,995)	(239,971)	(244,272)
Health		(206,236)	(544,248)	(752,311)
Education and Welfare		(163,348)	(165,292)	(178,580)
Housing		(357,258)	(351,928)	(311,152)
Community Amenities		(260,851)	(187,404)	(388,353)
Recreation & Culture		(809,705)	(899,371)	(841,998)
Transport		(820,656)	(617,563)	(917,173)
Economic Services		(112,741)	(66,647)	(189,981)
Other Property and Services		(71,765)	(43,709)	(49,847)
		<u>(3,325,882)</u>	<u>(3,383,086)</u>	<u>(4,189,518)</u>
Net Operating Result Excluding Rates		90,248	(263,104)	434,371
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	47,442	120,432	100,000
Depreciation on Assets	2(a)	820,100	751,129	723,300
Movement in Non-Current Staff Leave Provisions		0	39,199	0
Movement in Non-Current Receivables		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(1,280,807)	(571,009)	(1,231,710)
Purchase Infrastructure Assets - Roads	3	(1,316,007)	(1,377,742)	(2,080,232)
Purchase Infrastructure Assets - Parks	3	(70,000)	0	(18,800)
Purchase Plant and Equipment	3	(869,000)	(128,022)	(15,000)
Purchase Infrastructure Assets - Footpaths	3	(61,825)	(17,893)	(18,000)
Proceeds from Disposal of Assets	4	163,000	92,100	(20,000)
Repayment of Debentures	5	(149,917)	(126,755)	(126,756)
Proceeds from New Debentures	5	0	200,000	200,000
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(13,100)	(13,910)	(18,600)
Transfers from Reserves (Restricted Assets)	6	122,000	0	0
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	670,000	260,829	370,582
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	138	670,000	0
Amount Required to be Raised from General Rate	8	<u>(1,848,004)</u>	<u>(1,704,746)</u>	<u>(1,700,845)</u>

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

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

The Local Government Reporting Entity

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

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

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

(b) 2013/14 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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.

Collectability 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.

(i) 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 held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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 plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

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.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional 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.

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

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

Depreciation

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

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	10 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 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 the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(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 cost.

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 and any reduction for impairment; and
- (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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(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.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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 payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(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

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(q) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

(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 sale where it is held as non-current based on the Council's intentions to release for sale.

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for 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 THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	35,000	38,553	20,000
 Depreciation			
<u>By Program</u>			
Governance	53,000	47,624	37,100
General Purpose Funding	0	0	0
Law, Order, Public Safety	27,000	24,378	27,800
Health	67,000	63,876	89,900
Education and Welfare	1,000	950	800
Housing	174,500	159,535	133,850
Community Amenities	17,900	16,190	13,250
Recreation and Culture	275,000	251,420	184,100
Transport	33,500	30,709	165,500
Economic Services	6,200	5,617	5,000
Other Property and Services	165,000	150,830	66,000
	<u>820,100</u>	<u>751,129</u>	<u>723,300</u>
 <u>By Class</u>			
Land and Buildings	494,600	492,038	193,000
Furniture and Equipment	53,000	50,045	50,000
Plant and Equipment	142,000	141,231	200,000
Motor Vehicles	32,000	31,315	18,000
Roads	60,000	0	242,300
Airfields	3,500	3,018	1,000
Parks & Ovals	33,000	31,532	16,000
Footpaths	2,000	1,950	3,000
Drainage	0	0	0
	<u>820,100</u>	<u>751,129</u>	<u>723,300</u>
 Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	33,245	30,719	31,449
	<u>33,245</u>	<u>30,719</u>	<u>31,449</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	13,100	13,910	18,600
- Other Funds	22,706	21,587	10,000
Other Interest Revenue (refer note 13)	10,600	11,235	12,600
	<u>46,406</u>	<u>46,732</u>	<u>41,200</u>

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

For Three Springs to be a healthy and unified community with a bright future - "Powering the Region".

The Shire of Three Springs will lead responsibly and partner with the Regional and Three Springs community to achieve its future goals and reach its potential.

GOVERNANCE

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

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

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to fund provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objectives: To ensure a safer community in which to live.

Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

HEALTH

Objectives: To provide an operational framework for good community health.

Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

EDUCATION AND WELFARE

Objectives: To support the needs of the community in education and welfare.

Activities: Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.

HOUSING

Objectives: Provide adequate housing to attract and retain staff and non-staff.

Activities: Maintenance of council owned housing.

COMMUNITY AMENITIES

Objective: Provide services as required by the community.

Activities: Rubbish collection services, tip operation, noise control, town planning administration,

RECREATION AND CULTURE

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, swimming pool, library, parks, gardens and reserves.

TRANSPORT

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

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

Objective: To help promote the shire and improve its economic well being.

Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.

OTHER PROPERTY & SERVICES

Activities: Private works, plant repairs.

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

3. ACQUISITION OF ASSETS

2014/15
Budget
\$

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

By Program

Governance

CEO Vehicle	47,000
DCEO Vehicle	41,000
Administration/Council Chambers upgrade building	350,000

Law, Order, Public Safety

Fire Fighting Unit	445,000
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Health

Doctor Vehicle	29,000
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Housing

Joint Venture Housing	21,800
Staff Housing	41,100
Key Worker Housing Units	312,000

Community Amenities

Infrastructure Main Street Revitalisation	40,000
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Recreation and Culture

Community Recreation Hall	27,000
Swimming Pool / Multi Purpose Building	528,907
Townscape	30,000

Transport

Infrastructure Roads	1,316,007
Infrastructure Footpaths	61,825
Plant and Equipment	307,000

3,597,639

By Class

Land Held for Resale	
Land and Buildings	1,280,807
Infrastructure Assets - Roads	1,316,007
Infrastructure Assets - Parks and Ovals	70,000
Plant and Equipment	752,000
Motor Vehicles	117,000
Furniture and Equipment	0
Infrastructure - Footpaths	61,825
	<u>3,597,639</u>

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

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
Governance			
Santa Fe	26,709	17,000	(9,709)
Nissan	24,740	26,000	1,260
Health			
Toyota RAV4	22,083	15,000	(7,083)
Transport			
Isuzu Giga	105,995	85,000	(20,995)
Isuzu NPR Crew	30,915	20,000	(10,915)
	210,442	163,000	(47,442)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
Plant & Equipment			
Santa Fe	26,709	17,000	(9,709)
Nissan	24,740	26,000	1,260
Toyota RAV4	22,083	15,000	(7,083)
Isuzu Giga	105,995	85,000	(20,995)
Isuzu NPR Crew	30,915	20,000	(10,915)
	210,442	163,000	(47,442)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

**2014/15
BUDGET
\$**

1,260
(48,702)
(47,442)

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Recreation & Culture								
Loan 156 - Swimming Pool	79,136		14,210	13,483	64,926	79,136	4,103	3,612
Loan 160 - Swimming Pool	200,000		16,698	0	183,302	200,000	7,770	0
Transport								
Loan 157 - Grader	160,917		22,940	21,595	137,977	160,917	9,656	11,000
Loan 158 - Skid Steer	14,461		14,461	13,690	0	14,461	642	1,412
Loan 159 - Prime Mover/ Side Tipper/Loader	256,366		81,608	77,987	174,758	256,366	11,074	14,695
	710,880	0	149,917	126,755	560,963	710,880	33,245	30,719

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

(b) New Debentures - 2014/15

No new debentures are budgeted for 2014/2015.

(c) Unspent Debentures

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

(d) Overdraft

Council has utilised an overdraft facility during the financial year and it is anticipated that this facility will be required to be utilised during 2014/15.

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	116,109	112,861	112,861
Amount Set Aside / Transfer to Reserve	3,200	3,248	5,000
Amount Used / Transfer from Reserve	0	0	0
	<u>119,309</u>	<u>116,109</u>	<u>117,861</u>
(b) Plant Reserve			
Opening Balance	122,283	118,862	118,862
Amount Set Aside / Transfer to Reserve	3,000	3,421	4,500
Amount Used / Transfer from Reserve	(82,000)	0	0
	<u>43,283</u>	<u>122,283</u>	<u>123,362</u>
(c) Housing & Development Reserve			
Opening Balance	72,860	70,821	70,822
Amount Set Aside / Transfer to Reserve	2,000	2,039	2,500
Amount Used / Transfer from Reserve	0	0	0
	<u>74,860</u>	<u>72,860</u>	<u>73,322</u>
(d) Local Govt Com Housing Reserve			
Opening Balance	111,074	107,966	107,966
Amount Set Aside / Transfer to Reserve	3,000	3,108	4,000
Amount Used / Transfer from Reserve	(40,000)	0	0
	<u>74,074</u>	<u>111,074</u>	<u>111,966</u>
(e) Gravel Pit Reserve			
Opening Balance	42,235	41,054	41,054
Amount Set Aside / Transfer to Reserve	1,000	1,181	1,500
Amount Used / Transfer from Reserve	0	0	0
	<u>43,235</u>	<u>42,235</u>	<u>42,554</u>
(f) Swimming Pool Rec Equip Reserve			
Opening Balance	32,662	31,749	31,749
Amount Set Aside / Transfer to Reserve	900	913	1,100
Amount Used / Transfer from Reserve	0	0	0
	<u>33,562</u>	<u>32,662</u>	<u>32,849</u>
Total Reserves	<u>388,323</u>	<u>497,223</u>	<u>501,914</u>

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

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

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	3,200	3,248	5,000
Plant Reserve	3,000	3,421	4,500
Housing & Development Reserve	2,000	2,039	2,500
Local Govt Com Housing Reserve	3,000	3,108	4,000
Gravel Pit Reserve	1,000	1,181	1,500
Swimming Pool Rec Equip Reserve	900	913	1,100
	<u>13,100</u>	<u>13,910</u>	<u>18,600</u>
Transfers from Reserves			
Leave Reserve	0	0	0
Plant Reserve	(82,000)	0	0
Housing & Development Reserve	0	0	0
Local Govt Com Housing Reserve	(40,000)	0	0
Gravel Pit Reserve	0	0	0
Swimming Pool Rec Equip Reserve	0	0	0
	<u>(122,000)</u>	<u>0</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(108,900)</u>	<u>13,910</u>	<u>18,600</u>

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 and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Housing and Development Reserve

- to be used to fund housing/accommodation projects

Local Government Community House Reserve

- to be used to maintain the joint Ministry of Housing/Local Government Properties

Gravel Pit Reserve

- to be used for rehabilitation of disused gravel pits

Swimming Pool Recreation Equipment Reserve

- to be used to purchase recreational equipment for the swimming pool

The Leave, Housing and Development, Gravel Pit and Swimming Pool Recreation Equipment Reserves are not expected to be used within a set period as further transfers to the Reserve accounts are expected as funds are utilised.

The Building and Local Government Community Housing Reserves are expected to be partially utilised in 2014/15.

SHIRE OF THREE SPRINGS

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	20,000	702,808
Cash - Restricted Reserves	15(a)	388,323	497,223
Receivables		96,975	93,286
Inventories		19,591	16,591
		<u>524,889</u>	<u>1,309,908</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(136,428)</u>	<u>(142,685)</u>
NET CURRENT ASSET POSITION		388,461	1,167,223
Less: Cash - Restricted Reserves	15(a)	(388,323)	(497,223)
Less: Cash - Restricted Municipal		<u>0</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>138</u></u>	<u><u>670,000</u></u>

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

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

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

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
Differential General Rate								
GRV - Residential	0.110599	204	1,954,920	216,212	0	0	216,212	201,951
GRV - Mining	0.369435	2	255,500	94,391	0	0	94,391	89,048
UV - Rural & Arrino Town	0.015460	184	95,208,500	1,471,924	0	0	1,471,924	1,400,739
UV - Mining	0.113479	18	352,111	39,957	0	0	39,957	46,023
Sub-Totals		408	97,771,031	1,822,484	0	0	1,822,484	1,737,761
Minimum Payment	Minimum \$							
GRV - Residential	440	25	18,069	11,000	0	0	11,000	10,500
UV - Rural & Arrino Town	440	23	287,100	10,120	0	0	10,120	9,660
UV - Mining	440	10	14,723	4,400	0	0	4,400	4,200
Sub-Totals		58	319,892	25,520	0	0	25,520	24,360
Discounts (Note 12)							0	(57,376)
Total Amount Raised from General Rate							1,848,004	1,704,745
Specified Area Rates (Note 9)							0	0
Total Rates							1,848,004	1,704,745

All land except exempt land in the Shire of Three Springs is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV).

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

**8(a). RATING INFORMATION - 2014/15 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

The raising of rates is the primary source of revenue for Council. The purpose of levying rates is to meet Council's proposed budget requirements each year in a manner that is fair and equitable to the ratepayers of the community. Apart from the need to ensure sufficient revenue to meet Council's operational and capital expenditure Council must be mindful of the impact and affordability of rates to the whole community.

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

UV - Rural

The objective of the UV Rural rate is to permit the imposition of rates on Rural Properties that is reasonably proportional to the financial resources of those who will bear the burden of the rate and striking a reasonable balance between the capacity to pay and the fairness of the requirement.

UV - Mining

Similar objects and reasons to the GRV - Mining apply. The object of the UV mining rates is to ensure that mining contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them. While every effort is made to establish rates and minimum payments at the fairest possible levels, it is considered that the mining sector has the capacity to pay the proposed rates at the levels estimated.

GRV - Residential

The object of the GRV rates and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, while not imposing additional financial pressure on town residents.

GRV - Mining

The object of the GRV rates associated with the Talc Mine is to ensure the mine contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

Advertised Differential Rates

	c/\$	Minimum
GRV - Residential	10.9556	\$440
GRV - Mining	36.595	\$440
UV - Rural	1.5314	\$440
UV - Mining	11.2409	\$440
UV - Arrino Town	1.5314	\$440

Adopted Differential Rates

	c/\$	Minimum
GRV - Residential	11.0599	\$440
GRV - Mining	36.9435	\$440
UV - Rural	1.546	\$440
UV - Mining	11.3479	\$440
UV - Arrino Town	1.546	\$440

The reason that the adopted differential rates are different to the advertised differential rates, is due to a funding shortfall to present a balanced budget.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

No Specified Area Rates will be imposed for the year ended 30th June 2015

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

No service charges are to be imposed in 2014/15

11. FEES & CHARGES REVENUE	2014/15 Budget \$	2013/14 Actual \$
Governance	12,700	11,744
General Purpose Funding	5,400	5,420
Law, Order, Public Safety	3,300	4,251
Health	17,350	266,566
Education and Welfare	0	0
Housing	96,880	80,401
Community Amenities	64,080	62,456
Recreation & Culture	13,550	13,712
Transport	69,598	2,086
Economic Services	7,750	9,815
Other Property & Services	80,000	101,345
	<u>370,608</u>	<u>557,796</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/15 FINANCIAL YEAR**

No discount will be offered to ratepayers for 2014/15 financial year

Photocopy charges are waived for certain community groups such as the local newsletter, St John Ambulance and Volunteer Bush Fire Brigade. Council considers support of these groups necessary for the overall benefit of the community.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate assessments not paid by due date (1st October 2014). It is estimated this will generate income of \$8,000.

Three separate payment options will be available to ratepayers for payment of their rates.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 1st October 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option 2 (Payment by Two Instalments)

First instalment to be received on or before 1st October, 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before 18th February 2015 or 35 days after the date of service appearing on the instalment notice whichever is the later.

Option 3 (Payment by Four Instalments)

First instalment to be received on or before 1st October, 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later and including all arrears and one quarter (1/4) of the current rates and service charges. The second, third and fourth instalments are to be made on 10th December 2014, 18th February and 29th April 2015 respectively or 35 days after the date of service appearing on the instalment notices whichever is the later.

Penalty Interest of five and a half per cent (5.5%) per annum, to be calculated on a daily basis on instalments not made on or before the instalment due dates. Income of \$2,500 has been budgeted for penalty interest on instalment assessments not paid and \$100 for ESL penalty interest.

The cost of the instalment plan will comprise an administration fee of \$10.00 for each instalment notice (ie. Extra \$30.00 total for option 3). Income of \$1,400 has been budgeted for administration fee on each instalment notice.

14. ELECTED MEMBERS REMUNERATION

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

	2014/15 Budget \$	2013/14 Actual \$
Meeting Fees	11,680	13,320
President's Allowance	7,500	5,000
Deputy President's Allowance	1,375	1,250
Travelling Expenses	500	0
Telecommunications Allowance	0	0
	<u>21,055</u>	<u>19,570</u>

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	20,000	702,808	150,000
Cash - Restricted	<u>388,323</u>	<u>497,223</u>	<u>501,913</u>
	<u><u>408,323</u></u>	<u><u>1,200,031</u></u>	<u><u>651,913</u></u>

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

Leave Reserve	119,309	116,109	117,861
Plant Reserve	43,283	122,283	123,362
Housing & Development Reserve	74,860	72,860	73,321
Local Govt Com Housing Res	74,074	111,074	111,966
Gravel Reserve	43,235	42,235	42,554
Swimming Pool Rec Equip Res	<u>33,562</u>	<u>32,662</u>	<u>32,849</u>
	<u><u>388,323</u></u>	<u><u>497,223</u></u>	<u><u>501,913</u></u>

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

Net Result	1,938,252	1,441,641	2,141,898
Depreciation	820,100	751,129	723,300
(Profit)/Loss on Sale of Asset	47,442	120,566	0
(Increase)/Decrease in Receivables	(3,689)	19,851	61,620
(Increase)/Decrease in Inventories	(3,000)	0	(3,146)
Increase/(Decrease) in Payables	(6,258)	16,897	134,469
Increase/(Decrease) in Employee Provisions	0	0	25,000
Grants/Contributions for the Development of Assets	<u>(1,621,425)</u>	<u>(1,197,504)</u>	<u>(2,486,949)</u>
Net Cash from Operating Activities	<u><u>1,171,422</u></u>	<u><u>1,152,580</u></u>	<u><u>596,192</u></u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	300,000	300,000	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	11,000	11,000	14,500
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Total Amount of Credit Unused	<u><u>311,000</u></u>	<u><u>311,000</u></u>	<u><u>14,500</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>560,963</u></u>	<u><u>710,881</u></u>	<u><u>710,881</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
Police Licensing	2,546	0	0	2,546
Three Springs LCDC	4,334	0	0	4,334
Arrowsmith Catchment	77,393	0	0	77,393
Arrowsmith Rates	11,556	0	0	11,556
Nomination Fees	0	0	0	0
East Three Springs Catchment	2,014	0	0	2,014
BCITF Levy	0	415	(415)	0
BRB Levy	0	800	(800)	0
Housing Bonds	280	1,200	(1,200)	280
	<u>98,123</u>	<u>2,415</u>	<u>(2,415)</u>	<u>98,123</u>

17. MAJOR LAND TRANSACTIONS

There are no major land transactions anticipated for the year ended 30th June 2015

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 3 - General Purpose Income				
	Rate Revenue			
	Operating Income			
100010	Rates Arrears	0	0	
100110	Rates Levied All Areas	(1,848,004)	(1,763,307)	(1,771,799)
100210	Back-Rates Levied	0	1,186	0
100310	Movement in Excess Rates	2,500	0	2,500
100510	C.B.H. Agreement Payment	(6,898)	(6,898)	(6,600)
100610	Non-Payment Penalty	(8,000)	(8,511)	(11,000)
100700	Discount Allowed	0	57,376	70,872
100800	Rates Written Off	0	0	0
	Operating Income Total	(1,860,402)	(1,720,155)	(1,716,027)
	Rate Revenue Total	(1,860,402)	(1,720,155)	(1,716,027)
	General Purpose Grants			
	Operating Income			
161150	Grants Received in Advance	0	0	0
100410	Special Purpose Road Grants	0	0	0
100710	Formula Local Road Grant	(431,127)	(191,729)	(192,774)
100910	General Purpose Grant	(496,890)	(244,362)	(309,979)
	Operating Income Total	(928,017)	(436,091)	(502,753)
	General Purpose Grants Total	(928,017)	(436,091)	(502,753)
	Other General Purpose Income			
	Operating Expenditure			
105020	Rates recovery costs	500	393	0
100600	Interest on Overdraft	150	150	0
102120	Administration Allocated	30,119	20,956	23,480
104720	Rating Valuations	5,000	4,879	5,000
104920	Title Search	50	24	200
	Operating Expenditure Total	35,819	26,402	28,680
	Operating Income			
100810	Interest on Investment	(20,000)	(21,588)	(10,000)
105430	Instalment Interest - Surcharge	(2,500)	(2,573)	(1,400)
105450	FESA Levy	(4,000)	(4,000)	(4,000)
105460	ESL Penalty Interest	(100)	(150)	(200)
105530	Installment Admin Fee - Surcharge	(1,400)	(1,420)	(1,100)
199990	Other Income	0	0	0
	Operating Income Total	(28,000)	(29,730)	(16,700)
	Other General Purpose Income Total	7,819	(3,329)	11,980
	General Purpose Income Total	(2,780,600)	(2,159,575)	(2,206,800)

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 4 - General Administration				
	Members Of Council			
	Operating Expenditure			
100020	Members Travelling	500	0	500
100120	Conference Expenses	10,000	5,145	4,000
100220	Election Expenses	1,000	0	2,000
100320	Midwest Regional Council (MWRC)	0	38,500	55,500
100620	Admin - Alloc	83,663	74,842	83,856
100720	Public Relations - Other	3,522	2,455	3,759
100820	Public Relations - Yakabout	2,500	2,150	2,500
100920	EXP - Oasis Pindar Prints	0	0	0
101020	Debt recovery expenses	1,000	712	0
101120	Admin Allocation - Yakabout	0	0	0
101220	Refreshments & Functions	5,000	4,305	9,000
101320	LG Reform Project	0	0	0
101420	LG Reform Project Officer Expenses	0	0	0
101520	Entitlements - Councillors	20,555	15,608	17,000
101620	Allowances - Travelling	0	0	0
101720	Expenses - Other	500	394	1,800
101820	Subscriptions	17,500	15,704	18,000
101920	WCRC - Info/Tech Standardisation	0	0	0
102020	Insurance	10,275	8,176	8,734
102220	Donations and Gifts	500	250	2,000
102320	Expenses - Other	0	0	0
102420	Grants Commission Expense	2,200	2,700	0
102520	WCRC - Plant/Veh Maint Prog	0	0	0
169320	Public Relations (M/Mail)	0	0	0
169520	Long Term Financial Plan	0	0	0
169620	Corporate Business Plan	0	0	10,000
	Operating Expenditure Total	158,715	170,939	218,649
	Operating Income			
100150	Reimbursements	0	0	0
100230	Contributions Yakabout	(9,500)	(9,721)	(5,500)
100330	Reimbursements	(1,000)	(1,224)	(300)
100430	Long Term Financial Plan	0	0	0
100740	Grant CLGF R4R	0	(312,939)	0
	Operating Income Total	(10,500)	(323,885)	(5,800)
	Capital Expenditure			
100140	Furniture & Equipment	0	17,893	10,000
100240	Buildings	350,000	0	25,000
	Capital Expenditure Total	350,000	17,893	35,000
	Members Of Council Total	498,215	(135,052)	247,849

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 4 - General Administration				
	Administration General			
	Operating Expenditure			
100420	Rounding Adjustment Account	0	(0)	0
100520	Admin - LSL	0	0	0
102620	I.G.T. - Other than salaries	0	0	0
102720	Salaries (Muni Fund)	339,813	331,598	360,098
102820	Superannuation	47,699	38,299	52,213
102920	Insurance	23,432	13,879	12,942
103020	Travelling and Accommodation	500	0	3,000
103120	Vehicle Running Expenses	3,915	3,280	4,185
103220	Staff Training	2,500	2,247	8,600
103320	Uniforms	2,000	0	3,200
103420	Staff Subsidies	0	0	0
103520	Write-Offs	0	0	0
103620	Regional Risk Co-Ordinator	4,000	3,890	4,000
103720	Bank Charges	3,700	3,668	4,100
103820	Printing & Stationery	12,000	11,808	14,000
103920	Telephone/Facsimile	14,500	14,451	15,500
104020	Equipment Repair & Maintenance	0	0	1,000
104120	Postage & Freight	2,000	1,910	2,000
104220	Advertising	8,000	8,843	6,250
104320	Office Expenses - Other	500	39	100
104420	Resource Sharing Expenditure	0	0	0
104520	Office Maintenance	26,348	23,037	24,562
104620	Audit Fees	35,000	38,553	20,000
104820	Legal Expenses - Other	3,500	3,503	0
105120	Financial Management Review (LGA)	0	0	0
105220	Record Keeping Review	0	0	2,500
105320	Asset Management Expenditure	5,000	4,270	10,000
105520	Computer Hardware Lease	500	0	500
105620	Computer S/W & H/W Enhancement	26,000	26,430	30,000
105720	Legal fees	11,500	4,048	17,500
105820	Sundry Expense - F B Tax	20,800	23,397	15,000
105920	Other Minor Expenses	0	0	1,500
106020	Accounting Support	10,000	1,434	20,000
106120	Staff Recruitment/Subsidies	2,000	1,958	1,500
106210	Allocation Of Housing EXP VIA ABC	0	0	0
106220	Conference Expenses	3,600	2,252	2,000
106620	Staff Relocation Expenses	4,000	4,000	4,000
106820	Less Admin Allocations	(669,307)	(598,738)	(670,850)
107320	Administration Allocated	63,584	50,893	57,022
107620	Website Maintenance	3,500	3,040	5,000
165300	Asset Depreciation (SCH4)	53,000	47,624	37,100
166410	Loss on Asset Disposal (S4)	9,709	0	0
	Operating Expenditure Total	73,293	69,613	68,522

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 4 - General Administration				
	Operating Income			
100630	Sale - Electoral Rolls	0	0	0
100730	Sundry Income - Photo/Fax	(500)	(670)	(1,000)
100930	Sundry Income - Directional	0	0	0
101130	Sundry Income - Other	(8,700)	(11,936)	(12,400)
101230	Resource Sharing Staff Reimbursements	0	0	0
101430	Legal Fees & Charges	(2,000)	(393)	0
101530	Cash Adv (Reimb) - Floats	0	0	0
101830	Vehicle Licence Commission	0	0	0
105230	Staff Reimbursements	(300)	(9,659)	(300)
105330	Contributions and Donations	0	0	0
105630	FBT - Contributions	0	0	0
105730	Asset Management Income	0	0	0
105850	Sale of Furniture & Equipment	0	0	0
105950	Sale of Plant & Equipment	43,000	0	0
106050	Profit on Asset Disposal	(1,260)	0	0
106130	Interest on Reserves	(3,200)	(3,248)	(5,000)
166450	Proceeds Sale of Assets (S4) Holden Epica	(43,000)	0	0
	Operating Income Total	(15,960)	(25,906)	(18,700)
	Capital Expenditure			
105540	Purchase Plant & Equipment (photocopier)	0	0	0
105640	Land	0	0	0
105740	Reserves - Interest Transfer	3,200	3,248	5,000
105840	Furniture & Equipment (S4)	0	0	0
105940	Buildings	0	0	0
106040	M/V Purchase	88,000	0	0
106140	Transfer To Reserves	0	0	0
	Capital Expenditure Total	91,200	3,248	5,000
	Capital Income			
106150	Transfer From Reserve - Plant	0	0	0
106250	Transfer From Reserves	0	0	0
	Capital Income Total	0	0	0
	Administration General Total	148,533	46,955	54,822
	General Administration Total	646,748	(88,097)	302,671

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 5 - Law, Order, Public Safety				
	Fire Prevention			
	Operating Expenditure			
106320	Protective Burning	0	0	1,000
106420	Insurance	7,680	7,799	7,212
106720	Communication Mtce & Reps	300	251	500
106920	Fire Control Other	27,400	24,086	25,410
107020	Directional Maps	0	0	0
107120	Hydrant Repairs	0	0	0
107220	Admin Allocation	23,426	17,962	20,126
165400	Asset Depreciation (SCH5)	27,000	24,378	27,800
166510	Loss on Asset Disposal (S5)	0	0	0
	Operating Expenditure Total	85,806	74,476	82,048
	Operating Income			
106950	Contributions	(2,500)	(3,432)	(7,000)
107030	Fines and Penalties	0	0	0
107130	Fees - Fire Prevention	0	233	0
107230	Grants	(27,000)	(147,081)	(167,000)
107330	Charges Directional Maps	0	0	0
107530	Profit On Asset Disposal (S5)	0	0	0
	Operating Income Total	(29,500)	(150,281)	(174,000)
	Capital Expenditure			
106940	Firefighting Equipment	445,000	114,128	0
106960	Fire Prevention Building	0	0	140,000
	Capital Expenditure Total	445,000	114,128	140,000
	Fire Prevention Total	501,306	38,323	48,048
	Animal Control			
	Operating Expenditure			
107420	Admin Allocation	10,040	8,981	10,063
107520	Control Staff - Sal, Wages, OH	25,720	24,922	29,900
107920	Industry Guarantee Training	0	0	0
108220	Dog Pound Maintenance	100	78	150
108730	Cat Act Implementation	500	4,437	5,000
108320	Control Expenses Other	600	525	200
	Operating Expenditure Total	36,960	38,942	45,313
	Operating Income			
108330	Dog Registration Fees	(1,500)	(2,158)	(1,500)
108430	Fines and Penalties	(500)	(600)	(600)
108530	Impounding Fees	(500)	(555)	(1,000)
108630	Gate Fees	0	0	0
108740	Cat control income	(800)	(938)	(1,000)
108950	Sale of Plant & Equipment	0	0	0
	Operating Income Total	(3,300)	(4,251)	(4,100)
	Capital Expenditure			
108840	Purchase Plant & Equipment	0	0	0
108940	Buildings - New Pound	0	12,132	15,000
	Capital Expenditure Total	0	12,132	15,000
	Animal Control Total	33,660	46,823	56,213
	Other Law, Order, Public Safety			
	Operating Expenditure			
109220	Community Safety Programme	500	549	500
109320	Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	39,650	34,147	25,980
109330	Community Emergency Services - Salary	82,737	81,989	80,562
109340	Community Emergency Services - Superannuation	10,342	9,869	9,869
109350	Community Emergency Services - Admin	0	0	0
	Operating Expenditure Total	133,229	126,554	116,911
	Operating Income			
109530	Grants	(445,000)	(10,210)	0
109630	Contributions & Donations	0	0	0
109730	Reimb, Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	(120,000)	(124,262)	(115,500)
	Operating Income Total	(565,000)	(134,472)	(115,500)
	Other Law, Order, Public Safety Total	(431,771)	(7,918)	1,411
	Law, Order, Public Safety Total	103,195	77,228	105,672

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 7 - Health				
	Maternal & Infant Health			
	Operating Expenditure			
110020	Infant Health Clinic	0	0	0
	Operating Expenditure Total	0	0	0
	Operating Income			
113230	Rental Charge	0	0	0
113330	Reimbursement	0	0	0
	Operating Income Total	0	0	0
	Maternal & Infant Health Total	0	0	0
	Health Insp & Administration			
	Operating Expenditure			
112620	Salaries - Health	0	10,407	14,616
112720	Superannuation	0	1,083	566
112820	North Midlands Health Scheme	0	0	250
112920	Contract - EHO	11,210	0	0
113020	Control Expenses Other	865	840	2,745
113120	Admin Allocation	6,693	29,937	33,543
113220	Less TS Reallocation	0	0	0
165600	Asset Depreciation (Sch 7)	32,000	28,663	59,900
166710	Loss on Asset Disposal (S7)	7,083	0	0
	Operating Expenditure Total	57,851	70,930	111,620
	Operating Income			
113530	Government Grants	0	0	0
113730	CHGS - NM Health Scheme	0	0	0
113830	CHGS - Hawkers Licence	(50)	0	(30)
113930	CHGS - Food Vendors Licence	(200)	0	(200)
114130	CHGS - Fines & Penalties	0	0	0
114230	CHGS - Other	(1,500)	(1,248)	(450)
114450	Reimbursements	0	(6,106)	0
114550	Proceeds Sale of Assets (S7)	15,000	0	0
114630	Profit On Asset Disposal (S7)	0	0	0
114750	Profit On Asset Disposal (S7)	(15,000)	0	0
	Operating Income Total	(1,750)	(7,354)	(680)
	Capital Expenditure			
114440	Plant & Equipment	0	0	0
114540	Furniture & Equipment	0	0	0
114640	Motor Vehicles	29,000	0	0
	Capital Expenditure Total	29,000	0	0
	Capital Income			
114650	TFR Res - LSL	0	0	0
	Capital Income Total	0	0	0
	Health Insp & Administration Total	85,101	63,576	110,940

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 7 - Health				
	Preventive Services - Meat Inspect			
	Operating Expenditure			
114920	Salaries (Meat Inspection)	0	0	0
115120	Expenses Other (Meat Inspections)	0	0	0
115220	Control Expenses - Other	0	0	0
	Operating Expenditure Total	0	0	0
	Preventive Services - Meat Inspect Total	0	0	0
	Preventive Services - Other			
	Operating Expenditure			
115520	Analytical Expenses	450	425	450
115620	Sundry Expenses	0	0	0
	Operating Expenditure Total	450	425	450
	Operating Income			
115730	Fines and Penalties	0	0	0
	Operating Income Total	0	0	0
	Preventive Services - Other Total	450	425	450
	Other Health			
	Operating Expenditure			
115320	Vehicle Lease - GP	0	0	0
115420	Admin Allocation	6,693	5,987	6,709
115720	Contribution - Medical Centre	0	0	0
115820	Medical Surgery	0	0	0
115920	Dental Surgery	1,832	6,158	3,226
116720	Doctors Utilities	0	0	0
116820	Interest on Council Loans	0	0	0
116920	Loan Interest	0	0	0
	Operating Expenditure Total	8,525	12,145	9,935
	Operating Income			
115250	Proceeds Sale of Assets (S7)	0	0	0
114460	Grant - R4R CLGF Dental Surgery	0	0	0
114470	Grant - NRRHIP Dental Surgery	0	0	0
114480	Private Funding Dental Surgery	0	0	0
115830	CHGS - Doctors Surgery	0	0	0
115930	CHGS - Dental Surgery	(15,600)	(13,777)	(16,640)
116030	Grants - Other	0	0	(125,300)
116330	Reserve Interest	0	0	0
	Operating Income Total	(15,600)	(13,777)	(141,940)
	Capital Expenditure			
115640	Reserve Interest	0	0	0
115740	Transfer to Reserves	0	0	0
115840	Buildings Dental Surgery - Carport (Medical Centre)	0	0	153,800
111340	Buildings - Carport (Medical Centre)	0	18,312	13,500
115940	Furniture & Equipment (S7)	0	0	0
116340	Loan Principal	0	0	0
	Capital Expenditure Total	0	18,312	167,300
	Capital Income			
115150	Transfer from Reserves	0	0	0
115160	Loan Income	0	0	0
	Capital Income Total	0	0	0
	Other Health Total	(7,075)	16,681	35,295

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 7 - Health				
	Medical Centre			
	Operating Expenditure			
111020	MC - Doctors Wages	0	198,617	350,000
111120	MC - Practice Manager Wages	0	47,601	63,082
111220	MC - Medical Receptionist Wages	0	21,010	28,212
111320	MC - Cleaners Wages	0	8,231	11,992
111420	MC - Superannuation	0	8,741	11,680
111520	MC - Staff - Part Time Admin (Casual)	0	0	2,527
111620	MC - Workers Compensation Insurance	0	14,954	14,110
111720	MC - Professional Indemnity Insurance	0	0	0
111740	MC - Management Contract	72,000	24,000	0
111820	MC - Staff Training	0	0	1,000
111920	MC - Telephone, Facsimile & Internet	0	4,950	8,000
112120	MC - Consumables	0	2,364	10,000
112220	MC - Printing & Stationery	0	691	900
112320	MC - Medical Centre Maintenance	7,310	16,844	15,316
112420	MC - Vehicle Running Costs (TS 125)	8,445	8,945	13,141
112520	MC - Pharmacy	0	2,218	5,500
113320	MC - Computer Systems	3,000	7,811	6,000
113420	MC - Postage & Freight	0	787	1,300
113520	MC - Subscriptions	0	768	1,000
113620	MC - Advertising	0	4,686	300
113720	MC - Bank Fees & Charges	0	1,874	2,500
113820	MC - Refund Consultation Fees	0	0	0
113920	MC - Travelling	0	0	0
114020	MC - Other Expenses	1,500	6,159	10,500
114050	MC - Midwest Primary Care Project Business Plan	0	0	0
114120	MC - Doctors House Maintenance	4,462	11,467	7,704
114220	MC - Medical Equipment	1,000	2,880	2,000
114320	North Midlands Medical Practice	0	0	0
114420	Three Springs Contribution - Medical Centre	0	0	0
114520	Administrated Allocated	6,693	29,937	33,542
114620	MC - Practice Nurse Wages	0	0	0
119520	Shared Medical Providers Strategy	0	0	0
165500	Depreciation on Assets - MC & DS	35,000	35,214	30,000
166610	Loss on Sale of Assets - MC & DS	0	0	0
	Operating Expenditure Total	139,410	460,748	630,306
	Operating Income			
111030	MC - Surgery Visits (gst included)	0	(38,478)	(28,000)
111070	MC - Grants Strategic Planning	0	0	0
111130	MC - Surgery Visits (gst free)	0	(196,659)	(376,000)
111330	MC - WACRRM Practice Support	0	0	0
111230	MC - Hospital Visits	0	0	(4,500)
111430	MC - Practice Incentive Payments	0	(13,738)	(25,000)
111530	MC - Interest Earned	0	0	0
111630	MC - Medical Centre Reimbursements	0	(3,139)	(10,500)
111730	MC - Contribution from Carnamah	0	(7,500)	(16,500)
111830	MC - Contribution from Coorow	0	(18,728)	(25,000)
111930	MC - Pharmacy (gst included)	0	(464)	0
112030	MC - Pharmacy (gst free)	0	(2,202)	(9,500)
112130	MC - Contribution from Three Springs	0	0	0
112230	MC - Paid Parental Leave Reimbursement	0	0	0
114730	Profit on Sale of Assets - MC & DS	0	0	0
115350	Proceeds of Sale of Assets - MC & DS	0	0	0
	Operating Income Total	0	(280,907)	(495,000)
	Capital Expenditure			
111040	Furniture & Equipment (Medical Centre)	0	0	8,000
111240	Furniture & Equipment (Doctors House)	0	0	5,500
	Capital Expenditure Total	0	0	13,500
	Medical Centre Total	139,410	179,841	148,806
	Health Total	217,886	260,522	295,491

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 8 - Welfare Services				
	Other Welfare			
	Operating Expenditure			
116020	Youth Investment - Trainee Expenses	14,391	0	12,500
116120	Youth Advisory Council	0	0	0
116220	Dry Season Grant Expenditure	0	0	0
116310	Three Springs Child Care Centre Wages	130,000	122,966	110,000
116320	Camamah Child Care Centre Wages	0	24,356	20,000
116410	Three Springs Child Care Centre Superannuation	12,350	10,226	10,175
116420	Camamah Child Care Centre Superannuation	0	2,273	1,850
116520	Transfer to Trust	0	0	0
119220	Community Events Expenditure	0	3,402	5,000
119320	Aged Care Regional Strategy	0	0	15,000
119420	Regional Education Strategy	0	0	0
116620	Day Care Centre	5,607	1,120	3,255
165700	Asset Depreciation (SCH8)	1,000	950	800
166810	Loss on Asset Disposal (S8)	0	0	0
	Operating Expenditure Total	163,348	165,292	178,580
	Operating Income			
116130	Youth/Trainee Contributions	0	0	0
116230	Grants	0	0	0
116430	Grants - DayCare Centre	(5,000)	(10,000)	(10,000)
116440	Reimbursement Child Care Wages and Superannuation	(140,000)	(159,821)	(142,025)
116530	Profit On Asset Disposal (S8)	0	0	0
116630	Community Events Income	(1,500)	(1,640)	(1,000)
	Operating Income Total	(146,500)	(171,461)	(153,025)
	Capital Expenditure			
116140	Aged Units Construction	0	0	0
	Capital Expenditure Total	0	0	0
	Capital Income			
116950	Proceeds Loan Funding	0	0	0
	Capital Income Total	0	0	0
	Other Welfare Total	16,848	(6,168)	25,555
	Welfare Services Total	16,848	(6,168)	25,555

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 9 - Housing				
	Council Staff			
	Operating Expenditure			
117120	Building Maintenance (Including Insurance)	58,459	66,148	45,760
117420	Other Expenditure	5,000	5,589	0
117520	Staff Housing Subsidies	0	3,273	5,200
118020	Admin Allocation	26,772	23,950	26,834
118920	Less Allocation Housing Exp	0	0	0
	Operating Expenditure Total	90,231	98,960	77,794
	Operating Income			
117230	Charges Rent / Leases	(22,000)	(14,763)	(19,500)
117330	Other Minor Charges	(500)	(1,543)	(200)
117360	Grant - R4R RCLGF House	(2,706)	(313,386)	(345,000)
117450	Realisation of sale of asset	0	91,500	0
117650	Proceeds from Sales of Buildings	0	(91,500)	(100,000)
120030	Profit/Loss on asset disposal	0	(6,405)	0
	Operating Income Total	(25,206)	(329,692)	(464,700)
	Capital Expenditure			
116240	Plant & Equipment	0	0	0
117240	Furniture & Equipment	0	0	0
117340	Land	0	0	0
117440	Buildings	353,100	230,908	457,410
	Capital Expenditure Total	353,100	230,908	457,410
	Capital Income			
117550	Transfers Ex Building Reserve	0	0	0
	Capital Income Total	0	0	0
	Council Staff Total	418,125	177	70,504
	Housing Other			
	Operating Expenditure			
117020	Admin Allocation	33,466	29,937	33,542
117220	Housing Other Maintenance	59,061	63,495	65,966
118220	Interest on SS Loans	0	0	0
118320	Interest on Council Loans	0	0	0
118420	Write-Off Housing Other	0	0	0
118520	Housing - Aged Units	0	0	0
165800	Asset Depreciation (SCH9)	174,500	159,535	133,850
166910	Loss on Asset Disposal (S9)	0	0	0
	Operating Expenditure Total	267,027	252,968	233,358

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 9 - Housing				
	Operating Income			
117430	Contributions - Other	0	(1,250)	(5,000)
117530	Charges - LGHCP Housing	(16,640)	(16,519)	(15,600)
117630	Charges - Rental Units	0	0	0
117730	Charges - Housing Other	(8,320)	(9,920)	(8,632)
117830	Charges - Rental Dental House	(10,400)	(886)	0
117930	Charges - North Midland Health Service House	(8,320)	(7,488)	(8,000)
118050	Grants - Commission Housing	0	(7,131)	0
118130	Realisation On Asset Disposal	0	0	0
118230	Charges - Rental 89 Williamson St	0	0	0
118330	LGCHP Reserve Interest	(3,000)	(3,107)	(4,000)
118430	Charges - Rental Bank House	0	0	0
118530	Housing Reserve Interest	(2,000)	(2,038)	(2,500)
118630	Bad Debts Recovered	0	0	0
118730	Grants - HDIP	0	0	0
118830	Charges - Kadathinni Units	(31,200)	(31,000)	(32,000)
119130	Profit On Asset Disposal (S9)	0	0	0
	Operating Income Total	(79,880)	(79,340)	(75,732)
	Capital Expenditure			
117320	Buildings	21,800	20,084	10,000
117640	Purchase Maintenance M/V	0	0	0
117740	Furniture & Equipment	0	0	0
117840	Reserve - Interest Transfer	3,000	3,107	4,000
117940	Transfer to Reserves	2,000	2,038	2,500
118040	Principal - Council Loans	0	0	0
	Capital Expenditure Total	26,800	25,230	16,500
	Capital Income			
117350	Capital - SS Loan Proceeds	0	0	0
117850	Reserve Transfer	0	0	0
117950	Loan Proceeds	0	0	0
118150	LCHP Reserve Transfer	(40,000)	0	0
	Capital Income Total	(40,000)	0	0
	Housing Other Total	173,947	198,858	174,126
	Housing Total	592,072	199,035	244,630

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 10 - Community Amenities				
	Sanitation - Household Refuse			
	Operating Expenditure			
117620	Domestic Refuse Collection	26,000	28,064	29,000
117720	Rubbish Site Maintenance	28,446	18,330	33,226
117920	Recycling Depot	500	120	1,385
118120	Admin Allocation	10,040	5,987	6,708
118820	Rural Recycling Offset Scheme	0	0	0
165900	Asset Depreciation (SCH10)	17,900	16,190	13,250
167010	Loss on Asset Disposal (S10)	0	0	0
	Operating Expenditure Total	82,886	68,691	83,569
	Operating Income			
118030	Domestic Refuse Removal	(42,370)	(42,059)	(40,000)
118550	Proceeds Sale of Assets (S10)	0	0	0
118930	Rural Recycling Offset Scheme	0	0	0
119030	Profit On Asset Disposal (S10)	0	0	0
	Operating Income Total	(42,370)	(42,059)	(40,000)
	Capital Expenditure			
118340	Purchase Plant & Equipment	0	0	0
118440	Furniture & Equipment	0	0	0
118540	Land	0	4,408	0
	Capital Expenditure Total	0	4,408	0
	Sanitation - Household Refuse Total	40,516	31,041	43,569
	Other Sanitation			
	Operating Expenditure			
118620	Commercial, Industrial Refuse Collection	13,000	15,780	17,000
118720	Collection - Streets & Parks	0	1,774	2,000
119020	Litter Control	0	350	2,000
119120	Zero Waste Management (MWRC)	1,100	0	25,548
176620	Parks, Gardens, Reserves	0	0	0
	Operating Expenditure Total	14,100	17,904	46,548
	Operating Income			
119230	Commercial Refuse Removal	(18,110)	(17,477)	(20,000)
119330	Fines & Penalties	0	0	0
119430	Sundry Income	(300)	(318)	(2,500)
119530	Additional Refuse Removal Charges	(250)	(266)	(9,000)
119650	Proceeds Sale of Assets (S10)	0	0	0
	Operating Income Total	(18,660)	(18,061)	(31,500)
	Capital Expenditure			
119540	Buildings	0	0	0
	Capital Expenditure Total	0	0	0
	Other Sanitation Total	(4,560)	(157)	15,048
	Sewerage			
	Operating Expenditure			
117820	Effluent Drainage Scheme	840	800	2,085
	Operating Expenditure Total	840	800	2,085
	Operating Income			
119730	Reimbursement	0	0	0
119830	Septic Tank Fees	(200)	0	(350)
119930	Contributions & Donations	0	0	0
	Operating Income Total	(200)	0	(350)
	Sewerage Total	640	800	1,735
	Urban Stormwater Drainage			
	Operating Expenditure			
120020	Stormwater Drain Maintenance	5,700	5,716	7,200
	Operating Expenditure Total	5,700	5,716	7,200

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 10 - Community Amenities				
	Operating Income			
120130	Contributions	0	0	0
120330	Interest on Reserves	0	0	0
120340	Interest on Reserves	0	0	0
120350	Contributions	0	0	0
	Operating Income Total	0	0	0
	Capital Expenditure			
120240	Stormwater Drain Upgrade	0	0	0
120440	Transfer to Reserves	0	0	0
	Capital Expenditure Total	0	0	0
	Urban Stormwater Drainage Total	5,700	5,716	7,200
	Protection Of Environment			
	Operating Expenditure			
120620	Rural Towns Program	0	0	0
120720	Removal Abandoned Vehicle	0	0	0
120820	Soil Erosion	0	0	0
120920	Climate Change Adaptation Plan	0	0	0
121440	Yarra Yarra Catchment Group	0	0	4,000
	Operating Expenditure Total	0	0	4,000
	Operating Income			
120830	Government Grants	0	0	0
120930	Contributions & Fees	0	0	0
	Operating Income Total	0	0	0
	Protection Of Environment Total	0	0	4,000
	Town Planning & Reg Development			
	Operating Expenditure			
121020	Townscape Project	3,800	10	4,000
121120	Town Planning	5,000	0	30,000
121220	Admin Allocation	16,733	5,987	6,708
121520	Town Planning Scheme	10,000	8,096	10,000
121620	Town Planning Control - Salaries	0	0	0
121720	Townsite Expansion Strategy	5,000	9,931	21,000
121820	Glyde Street Feasibility Study	0	0	0
	Operating Expenditure Total	40,533	24,024	71,708
	Operating Income			
122030	House / Dev Reserve Interest	0	0	0
122130	Charges - Rezoning	0	0	0
122230	Charges - Subdivisions	0	0	0
122330	Charges - Other	0	0	0
122630	Sundry Income	(150)	(150)	(2,000)
122730	Grant Income	0	0	0
122830	Grant Income - Three Springs Townsite Expansion Strategy	0	0	0
122950	Proceeds Sale of Assets	0	0	0
123150	Reimbursements	0	0	0
	Operating Income Total	(150)	(150)	(2,000)
	Capital Expenditure			
122440	Transfer to Reserve	0	0	0
122540	Housing Develop Reserve Interest	0	0	0
122640	Land	0	0	0
122740	Infrastructure Assets Parks & Gardens	40,000	0	6,800
122840	Furniture & Equipment	0	0	0
	Capital Expenditure Total	40,000	0	6,800
	Town Planning & Reg Development Total	80,383	23,874	76,508

ACCOUNT	DESCRIPTION	2014/15 BUDGET	2013/14 ACTUAL	2013/14 BUDGET
		\$	\$	
Schedule 10 - Community Amenities				
	Other Community Amenties			
	Operating Expenditure			
121320	Main Street Re-vitalisation Project	40,000	21,664	26,000
121330	Railway Station Maintenance	400	328	0
121420	FM Transmitter Maintenance	2,848	2,846	1,543
123020	Cemetery Operation / Maintenance	2,880	2,609	8,205
123120	Thrift Shop	2,023	1,435	4,503
123220	Public Conveniences	10,298	7,665	6,250
123320	Duffy's Store Maintenance	12,120	2,829	75,597
123520	ADSL 2 + Upgrade	0	0	0
123620	Admin Allocation	16,732	11,975	13,417
123720	Youth Drop In Centre	0	0	0
123820	Loan Interest	0	0	0
123920	St John Ambulance	0	0	0
124020	Day Care Centre Maintenance	0	11,235	8,060
124120	Geraldton Crematorium	0	0	0
124310	Community Resource Centre	2,500	0	2,500
124320	Community Development Officer Wages	26,991	7,683	27,168
	Operating Expenditure Total	116,792	70,269	173,243
	Operating Income			
123630	Cemetery Fees	(2,000)	(1,145)	(3,500)
123640	Community Bus Charges	(1,000)	(1,360)	(800)
123830	Mobile Phone - Contribution	0	0	(100,000)
123930	Interest - Mobile Phones Res	0	0	0
124030	Interest - FM Trans Reserve	0	0	0
124040				
124050	Contributions and donations	(300)	(364)	0
124250	Grants - R4R CLGF	0	0	0
124350	Grants - Lotteries	(75,500)	0	(75,500)
	Operating Income Total	(78,800)	(2,869)	(179,800)
	Capital Expenditure			
124040	Buildings	0	62,721	0
124060	Purchase Community Bus	0	0	0
124440	Furniture & Equipment	0	0	0
124640	Loan Principal	0	0	0
127040	Int. FM Trans Reserve	0	0	0
127140	Int. Mobile Phone Reserve	0	0	125,000
127240	Reserve Transfers	0	0	0
	Capital Expenditure Total	0	62,721	125,000
	Capital Income			
124150	Transfers in Reserves	0	0	0
124950	Loan Funding	0	0	0
	Capital Income Total	0	0	0
	Other Community Amenties Total	37,992	130,121	118,443
	Community Amenities Total	160,671	191,395	266,503

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 11 - Recreation And Culture				
	Public Halls Civic Centres			
	Operating Expenditure			
124220	Public Halls	30,378	21,279	26,438
124520	Hall Hire Refunds	0	0	0
124620	Admin Allocation	20,079	17,962	20,126
124720	Int on Council Loans	0	0	0
124820	Write Offs	0	0	0
	Operating Expenditure Total	50,457	39,241	46,564
	Operating Income			
124330	Charges - Equipment Hire	0	0	0
124450	Proceeds - Sale of Assets	0	0	0
124530	Charges - Hall Hire	(3,000)	(3,152)	(3,500)
124630	RLCLIP Grant - Community Hall Floor	0	0	0
	Operating Income Total	(3,000)	(3,152)	(3,500)
	Capital Expenditure			
124140	Plant & Equipment	0	0	0
124240	Furniture & Equipment	0	0	0
124340	Buildings	27,000	0	0
124540	Principal on Loans	0	0	0
	Capital Expenditure Total	27,000	0	0
	Capital Income			
128350	Loan - Community Centre Floor	0	0	0
	Capital Income Total	0	0	0
	Public Halls Civic Centres Total	74,457	36,089	43,064
	Other Recreation And Sport			
	Operating Expenditure			
126020	Swimming Pool Operating expenses	127,590	117,000	119,725
126120	Recreation Salaries (Pool)	0	0	0
126220	Sporting Club - Write off	0	0	0
126320	Contributions	0	0	100,000
126420	Public Parks, Gardens & Reserves	89,558	96,886	115,376
126520	Other Sporting Amenities	77,219	88,549	91,404
126620	Swimming Pool Repaint	0	0	0
126820	Exp - Bowling Club	0	55,334	55,334
126920	Sporting Body Grants	0	0	0
127020	Admin Allocation	50,198	44,905	50,314
127120	Admin Allocation - Pool	23,426	20,956	23,480
127320	Interest on Council Loan - Swimming Pool	11,873	3,612	4,750
166000	Asset Depreciation (Sch 11)	275,000	251,420	184,100
167110	Loss on Asset Disposal (S11)	0	126,971	0
	Operating Expenditure Total	654,864	805,633	744,483
	Operating Income			
127130	Profit On Asset Disposal (S11)	0	0	0
127230	Interest on Reserves	(900)	(914)	(1,100)
127330	Contributions & Donations	0	(1,645)	0
127430	Pool - Government Grants CSRFF - Pool	(250,000)	0	(3,000)
127530	Charges - Rec Leases/Rentals	(2,500)	(2,641)	(3,455)
127630	Tennis Court Contribution	0	(10)	0
127730	R4R CLGF Grant - Pavilion	0	0	0
127830	Charges - Pool Admissions	(8,000)	(7,880)	(8,500)
127930	Contribution - Other (No gst)	0	0	(90,000)
128030	RLCLIP Grant	(30,000)	0	0
128130	Royalties For Regions Grant - Pool	0	0	(300,000)
128230	Grant - Tanks	0	0	0
128330	Grant - Crime Prevention	0	0	0
128850	Proceeds Sale of Assets (S11)	0	0	0
128950	Reimbursements	0	0	0
129150	Contributions	0	0	0
	Operating Income Total	(291,400)	(13,090)	(406,055)

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 11 - Recreation And Culture				
	Capital Expenditure			
128140	Pavilion Upgrade	0	1,350	0
128240	Land	0	0	0
128340	Buildings Pool Upgrade	528,907	221,094	300,000
128440	Purchases M/V	0	0	0
128540	Furniture & Equipment	0	0	0
128640	Plant & Equipment	0	0	0
128650	Infrastructure - Parks & Ovals - Water Tanks	0	0	5,000
128740	Reserve Transfer	0	0	0
128840	Reserve - Interest Transfer	900	914	1,100
128940	Principal on Loan - Swimming Pool	30,908	13,483	13,483
129040	Inf - Parks & Gardens (Crime Prevention)	0	0	0
	Capital Expenditure Total	560,715	235,491	319,583
	Capital Income			
128250	Loan - Swimming Pool	0	(200,000)	(200,000)
128750	Loan Arrears - Sporting Club	0	0	0
129050	Transfer from Reserves - Swimming Pool Equipment	0	0	0
129250	Transfer from Reserves - Plant	0	0	0
	Capital Income Total	0	(200,000)	(200,000)
	Other Recreation And Sport Total	924,179	828,035	458,011
	Libraries			
	Operating Expenditure			
129020	Salaries (Library)	16,455	18,610	20,745
129120	Superannuation	0	0	0
129220	Lost/Damaged Books	100	57	83
129320	Library Operations	1,044	1,023	1,044
129420	Industry Guarantee Training	0	0	0
129520	Admin Allocation	26,772	23,950	26,834
	Operating Expenditure Total	44,371	43,639	48,706
	Operating Income			
129530	Government Grants	0	0	0
129630	Contributions & Donations	(350)	(396)	(350)
129730	Reimbursements	0	0	0
129830	Charges - Lost Books	(50)	(39)	(50)
	Operating Income Total	(400)	(435)	(400)
	Capital Expenditure			
129140	Furniture & Equipment	0	0	0
	Capital Expenditure Total	0	0	0
	Libraries Total	43,971	43,203	48,306
	Other Culture			
	Operating Expenditure			
130320	Arts Prizes	500	0	500
130820	Arts & Crafts Centre	0	0	0
130920	Museums	0	0	0
131020	Donations	0	0	0
131220	Heritage plan	55,280	6,000	0
131320	Centenary Park	4,233	4,857	1,745
131350	Youth Week Celebrations	0	0	0
131420	Anzac Day Small Grant	0	0	0
	Operating Expenditure Total	60,013	10,857	2,245

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 11 - Recreation And Culture				
	Operating Income			
120950	Playground Grant	0	0	0
130330	Interest on Reserves	0	0	0
131230	Grant - Midwest Development Commission	0	0	0
131330	Contributions & Donations	0	0	0
131360	Youth Week Grant	0	0	0
131430	Reimbursements	(100)	(109)	(400)
131530	Charges - Rents/Leases	0	0	0
131630	Heritage - Muni Inventory (Grant)	(53,682)	0	0
131730	Memory Lane Pavers	0	0	0
131830	Centenary Celebrations Grant	0	0	0
131930	Anzac Day Small Grant	0	0	0
	Operating Income Total	(53,782)	(109)	(400)
	Capital Expenditure			
130340	Reserve Interest Transfer	0	0	0
130440	Furniture & Equipment	0	0	0
130540	Cetennial Water Feature	0	0	0
131440	Centenary Park	0	0	2,000
131520	Townscape - Main Street	30,000	0	5,000
	Capital Expenditure Total	30,000	0	7,000
	Capital Income			
120750	Drainage Fund Reserve Transfer	0	0	0
120850	Transfer From Reserves	0	0	0
	Capital Income Total	0	0	0
	Other Culture Total	36,231	10,748	8,845
	Recreation And Culture Total	1,078,838	918,075	558,226

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 12 - Transport				
	Const. Sts,Rds,Bridges,Depots			
	Operating Income			
132730	Direct Grants	0	0	0
132830	Project Grants	0	0	0
	Operating Income Total	0	0	0
	Capital Expenditure			
131040	Blackspot Grant - Projects	0	0	0
131240	RRG Projects	509,500	300,503	285,244
131340	Roads to Recovery Projects	395,701	706,881	0
131640	Municipal Fund Projects	0	192,400	0
132140	Carey Road	0	0	0
132240	Footpaths	61,825	0	20,000
132250	Padbury Road	0	0	0
132640	Arrino West Road - R2R	0	0	0
133040	Reserve Interest	0	0	0
133140	Reserve Transfer	0	0	0
133260	Beekeeper Road	58,497	0	0
133820	Culvert Replacement and extensions	0	0	0
151040	TS/Eneabba Rd	69,124	0	58,749
151050	Weir Rd	0	0	0
151140	Mitchell Road Resheet	0	0	49,139
151250	Passinto Rd	0	0	0
151340	Scott Road Seal	0	0	0
151440	Skipper Road Resheet	66,696	0	0
151540	Kangaroo Road Resheet	0	0	0
151640	Second North Resheet	0	0	0
151740	Tompkin Road Reseal	63,637	0	0
151840	Railway Road Parking Bay	0	0	0
151940	Arrino South	0	0	23,986
152040	Simpson Road	0	5,020	53,845
152140	Sunset Road	0	0	0
152240	McKenzie Road *	0	0	19,247
152340	Perenjori Road	0	0	0
152440	Picadilly Circus	0	0	0
152540	Wilton Well Road	63,085	0	0
152640	Thomas Road	0	0	0
152740	Bateman Road	0	0	0
152840	Dudawa Road - RRG	0	0	0
152940	Bunney Road	0	0	0
153040	Innering Rd	0	0	0
153140	Three Springs - Morawa Rd	0	0	0
153240	Bligh Road *	0	0	55,976
153340	Perenjori Rd	0	0	0
153440	Bunney Road Realignment	0	0	0
153540	Scott - Carey Road Intersection	0	0	0
153640	Christie Street Kerbing	0	0	0
153740	Bunney Road Resheet	0	0	0
153840	Dudawa Road Resheet	0	0	0
153940	Hydraulic Rd Resheet	0	0	51,465
154040	Neburu Road Resheet	0	0	0
154140	Robinson Road Resheet	0	0	0
154240	Sheppard Road	0	0	0
154340	Scott Road Reseal	0	0	0
154440	Carey Road Reseal	0	0	0
154450	Water Street Construction	0	0	0
154540	Arrino South Road	0	0	0
154640	Town Streets - Drainage	37,140	0	0
154740	West Yarra Road *	0	0	59,976
154840	Perenjori Rd	0	0	0
154940	Bunney Road Resheet	0	0	0
155040	Dog Hole Road - Gravel Sheet	0	0	0
155140	Perenjori Road Bridge -R2R	0	0	1,340,922
155240	Perenjori Road Detour	0	0	0
155340	First North Road - Gravel Sheet	52,627	0	0
155440	Broad Road - Gravel Sheet	0	0	59,734
155540	Arrino South - RRG	0	0	0
155640	Three Springs/Perenjori Road	0	0	0

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 12 - Transport				
155740	Neburu Road - Seal R2R	0	0	0
155840	Neburu Road - Second coat Seal 8.1.75 10.3 -RRG	0	0	0
155940	Town Streets - Kerbing & Drainage	0	0	0
156040	Wilton Well Road Resheet	0	0	0
156140	Dookanooka Road Resheet	0	0	0
156240	Blue Water Road	0	158,397	0
156340	Weir Road	0	0	0
156440	Passinto Rd	0	0	0
156540	Strutton Road	0	14,541	10,856
156640	Depot - Road Base/Seal	0	0	11,093
	Capital Expenditure Total	1,377,832	1,377,742	2,100,232
	Capital Income			
133050	Reserve Fund Transfer	0	0	0
	Capital Income Total	0	0	0
	Const. Sts,Rds,Bridges,Depots Total	1,377,832	1,377,742	2,100,232
	Mtce Sts,Rds,Bridges,Depots			
	Operating Expenditure			
133120	Roadworks (Maintenance)	0	0	0
133220	Road Project Acquittal Reimbursement	0	0	0
133320	Rural Road Numbering	0	0	0
133520	Maintenance General	383,445	360,227	330,548
133620	Street Trees & Watering	5,800	6,147	1,975
133720	Tree Pruning	13,750	13,913	20,000
133820	Bridges Culverts Pipes	56,346	0	67,200
133920	Contract Dozing	0	0	0
134020	Depot Maintenance	57,236	48,400	60,531
134120	Footpaths	0	0	0
134220	Lighting of Streets	30,000	31,525	22,000
134320	Street Cleaning	17,200	17,324	15,000
134420	Traffic Signs & Control Equipment	5,824	3,350	5,257
134520	Contract Cartage	0	0	0
134620	Roman - Annual Maintenance	8,500	8,230	6,000
134720	Admin Allocations - Maintenance	56,891	47,899	53,668
134820	Traffic Counts	0	0	0
134920	Drainage	0	0	0
	Operating Expenditure Total	634,992	537,015	582,179
	Operating Income			
135230	Grants - RRG Projects - MRWA	(339,667)	(187,322)	(187,322)
135330	Grants - Street Lighting	(2,200)	(2,225)	(3,000)
135430	Grants - Blackspot Funding	0	0	0
135530	Grants - Direct - MRWA	(83,500)	(76,836)	(76,836)
135630	WANDRA - Natural Disaster	0	0	0
135830	CHGS - Sale of S/hand Materials	0	0	0
136030	Grants - Roads To Recovery - DOTARS	(395,701)	(582,668)	(1,313,827)
136130	Grants - Country Pathways	(61,875)	0	0
136230	Grants - R2R - Supplementary	0	0	0
136330	Grants - R2R - Prepayment	0	0	0
136430	Interest on Grant Funds	0	0	0
136530	Contribution - Rural Road Maintenance	0	0	0
136630	Grants - Perenjori Road Bridge	0	0	0
	Operating Income Total	(882,943)	(849,051)	(1,580,985)

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 12 - Transport				
	Capital Expenditure			
134840	Furniture & Equipment	0	0	0
134940	Buildings	0	0	0
	Capital Expenditure Total	0	0	0
	Mtce Sts,Rds,Bridges,Depots Total	(247,951)	(312,035)	(998,806)
	Road Plant Purchases			
	Operating Expenditure			
135020	Interest on Loans	10,268	1,741	12,237
135120	Loan repayment - Interest	11,074	14,695	14,462
135220	Lease Payments - Case Loader	0	0	0
166200	Asset Depreciation (SCH12)	33,500	30,709	165,500
167210	Loss on Asset Disposal (S12)	31,910	0	0
	Operating Expenditure Total	86,752	47,145	192,199
	Operating Income			
135550	Realisation sale of Asset	105,000	600	0
135610	Plant Reserve - Interest	(3,000)	(3,421)	(4,500)
135850	Proceeds Sale of Assets (S12), (Case Loader & Truck)	(105,000)	(600)	0
167230	Profit On Asset Disposal (S12)	0	(133)	0
	Operating Income Total	(3,000)	(3,554)	(4,500)
	Capital Expenditure			
135340	Loan Principal - 159	81,608	77,987	77,987
135440	Purchase of Motor Vehicles	0	0	0
135540	Purchase Plant & Equipment (Case Loader & Skid Steer)	307,000	13,893	15,000
135640	Tools & Equipment	0	0	0
135740	Transfer To Reserves	0	0	0
135840	Loan Principal	37,401	35,286	35,286
135940	Reserve - Interest Transfer	3,000	3,421	4,500
	Capital Expenditure Total	429,009	130,588	132,773
	Capital Income			
135450	Loan - Bobcat	0	0	0
135650	Transfer From Reserve	(82,000)	0	0
135750	Loans Income	0	0	0
135950	Loan - Cat Grader	0	0	0
	Capital Income Total	(82,000)	0	0
	Road Plant Purchases Total	430,761	174,179	320,472
	Traffic Control			
	Operating Expenditure			
137020	Vehicle Inspections	0	0	0
137120	Salaries - Online Licensing	15,785	15,600	34,784
137220	Superannuation - Online Licensing	0	0	0
137320	Other - Online Licensing	1,030	960	800
137420	Admin Allocations	16,732	11,975	13,417
	Operating Expenditure Total	33,547	28,536	49,001
	Operating Income			
137430	Vehicle Inspection Inc.	0	0	0
143230	Commission - Online Licensing	(13,000)	(12,931)	(13,500)
	Operating Income Total	(13,000)	(12,931)	(13,500)
	Traffic Control Total	20,547	15,604	35,501

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 12 - Transport				
	MWLGSA (Main Roads)			
	Operating Expenditure			
136720	Main Roads ISA State Routine Mtce	68,598	2,086	91,599
136820	Main Roads Minor Improvements	0	0	0
136920	Administration Costs Allocated	1,000	0	0
	Operating Expenditure Total	69,598	2,086	91,599
	Operating Income			
136730	MRWA Service Agreement Income - General	0	0	0
136830	MRWA Service Agreement Income - Minor Improvements	(69,598)	(2,086)	(91,589)
136930	MRWA Service Agreement Income - ABC	0	0	0
	Operating Income Total	(69,598)	(2,086)	(91,589)
	Traffic Control Total	0	1	10
	Aerodromes			
	Operating Expenditure			
137720	Airstrip Maintenance Expenses	2,850	2,781	2,195
137820	Industry Guarantee Training	0	0	0
137920	Control Expenses Other	0	0	0
	Operating Expenditure Total	2,850	2,781	2,195
	Operating Income			
137730	RADS Grant	0	0	0
137830	Contributions - Airport	0		0
	Operating Income Total	0	0	0
	Capital Expenditure			
137740	Airstrip Upgrade	0	0	0
	Capital Expenditure Total	0	0	0
	Aerodromes Total	2,850	2,781	2,195
	Transport Total	1,584,039	1,258,270	1,459,594

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 13 - Economic Services				
	Rural Services			
	Operating Expenditure			
138220	Agricultural Protection Board	0	0	0
138340	Purchase of Poisons	0	0	0
138420	Noxious Weeds/Pest Plants	10,560	2,354	5,375
138520	Vermine Control	1,000	846	1,175
138620	L/G Landcare Co-ordinator	0	0	0
138720	Economic/Rural Facilitator	7,000	0	7,000
138820	Emu Barrier Fence Contribution	0	0	0
138920	Land Conservation District Committee	0	0	0
	Operating Expenditure Total	18,560	3,200	13,550
	Operating Income			
138350	Sale of Poisons	0	0	0
138630	Grant - L/G Landcare Co-ordinator	0	0	0
138830	Reimbursements	0	0	0
138930	Contributions & Donations	0	0	0
139330	CHGS - Other	0	0	0
	Operating Income Total	0	0	0
	Capital Expenditure			
138240	Buildings	0	0	0
	Capital Expenditure Total	0	0	0
	Rural Services Total	18,560	3,200	13,550
	Tourism And Area Promotion			
	Operating Expenditure			
138020	Superannuation	0	0	0
139020	Industry Guarantee Training	0	0	0
139120	Area Promotion	10,200	2,587	71,300
139220	Visitors Centre	4,083	3,412	6,933
139320	Information Bay / Entrances	6,250	4,850	9,149
139420	Eco Caravan Park Maintenance	1,260	725	9,124
139520	Admin Allocations	23,426	14,969	16,771
139620	Historical Building (Old Nurses Quarters)	3,071	2,353	3,466
139720	TAP Phone & Internet	600	575	750
166300	Asset Depreciation (SCH13)	6,200	5,617	5,000
167310	Loss on Asset Disposal (S13)	0	0	0
	Operating Expenditure Total	55,090	35,086	122,493
	Operating Income			
139530	Profit on Asset Disposal	0	0	0
139630	Interest on Reserves	0	0	0
139730	TAP Charges	0	0	0
139830	Reimbursements	0	0	0
139930	CHGS - Caravan & Camping	0	0	0
140030	Grants	0	0	0
	Operating Income Total	0	0	0
	Capital Expenditure			
138040	Furniture & Equipment	0	0	0
138140	Buildings	0	0	0
138440	Plant & Equipment	0	0	0
138840	Interest on Reserves Transferred	0	0	0
	Capital Expenditure Total	0	0	0
	Capital Income			
138950	Reserve Fund Transfer	0	0	0
	Capital Income Total	0	0	0
	Tourism And Area Promotion Total	55,090	35,086	122,493

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 13 - Economic Services				
	Building Control			
	Operating Expenditure			
140620	Building Control expenses	5,000	4,485	10,200
140720	Superannuation - EHO	0	0	566
140820	Salaries - EHO	0	10,408	4,615
	Operating Expenditure Total	5,000	14,893	15,381
	Operating Income			
114250	Reimbursements	(50)	(6,106)	0
141330	BRB Commission	(50)	(46)	(30)
141430	CHGS - Building Permits	(1,500)	(1,796)	(3,000)
141530	CHGS - Demolition Fees	(150)	(2,877)	(1,000)
141630	Reimbursement EHO Costs	0	(451)	0
141730	Charges - Signs/Hoardings	0	0	0
141830	BCITF Commission	(50)	(8)	(100)
141930	Petrol Pumps	0	0	0
	Operating Income Total	(1,800)	(11,283)	(4,130)
	Capital Expenditure			
114240	Plant & Equipment	0	0	0
114340	Furniture & Equipment	0	0	0
	Capital Expenditure Total	0	0	0
	Building Control Total	3,200	3,610	11,251
	Economic Development			
	Operating Expenditure			
140920	Economic Development - Employment Expenses	26,991	7,683	27,167
	Operating Expenditure Total	26,991	7,683	27,167
	Other Economic Services			
	Operating Expenditure			
142320	Water Supply Standpipes	7,100	5,785	11,390
142420	Gravel Pits	0	0	0
	Operating Expenditure Total	7,100	5,785	11,390
	Operating Income			
139450	Reimbursements	0	0	0
142530	Extractive Industry Licence	(1,000)	(2,028)	(2,000)
142630	Sale of Material	0	0	0
142730	Water Sales	(5,000)	(3,061)	(2,500)
142830	Interest on Gravel Reserve	(1,000)	(1,182)	(1,500)
	Operating Income Total	(7,000)	(6,270)	(6,000)
	Capital Expenditure			
139540	Plant & Equipment	0	0	0
139640	Reserve - Interest Transfer	1,000	1,182	1,500
	Capital Expenditure Total	1,000	1,182	1,500
	Other Economic Services Total	1,100	697	6,890
	Economic Services Total	104,941	42,593	154,184

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 14 - Other Property And Services				
	Private Works			
	Operating Expenditure			
142820	Private Works Various	64,000	93,477	43,750
149720	Admin Allocation	6,693	5,987	6,709
149820	Other Plant Hire	0	0	0
	Operating Expenditure Total	70,693	99,464	50,459
	Operating Income			
143330	Charges - Private Works Various	(80,000)	(101,345)	(50,000)
143530	Charges - Plant / Equipment Hire	0	0	0
	Operating Income Total	(80,000)	(101,345)	(50,000)
	Capital Expenditure			
142840	Reserve Transfer	0	0	0
	Capital Expenditure Total	0	0	0
	Private Works Total	(9,307)	(1,881)	459
	Public Works Overheads			
	Operating Expenditure			
143320	Works Supervisor Salary	70,000	66,956	70,000
143420	Works Supervisor Superannuation	6,650	5,730	6,475
143520	Travelling & Conferences	1,000	0	2,000
143620	Superannuation O/S Worker	62,548	46,809	57,959
143720	Sick & Holiday Pay	93,809	85,168	90,538
143820	OHS Protective Clothing & Equipment	4,500	3,599	6,000
143920	W/Supervisor - Admin Allocated	63,584	53,886	60,376
144020	Removal Expenses - Relocation	0	0	0
144120	Staff Expenses Other - Medical, etc	2,500	2,505	2,000
144220	Long Service Leave	0	9,227	6,000
144320	Insurance on Works	23,895	32,428	30,684
144520	Staff Training (OHS, etc)	11,200	11,120	4,300
147820	Staff Allowances	15,340	10,470	13,156
147920	ISA & Consultant Engineer Contribution	0	0	0
174220	Less PWO Allocated To W&S	(378,509)	(360,492)	(367,488)
174320	FBT (Outside Workers)	12,500	0	5,000
174420	Staff Subsidies	11,600	7,937	13,000
174520	W/S Subsidies	0	0	0
174620	Allocation of Housing EXP via ABC	0	0	0
	Operating Expenditure Total	617	(24,657)	0
	Operating Income			
135710	Interest On Reserves	0	0	0
144230	Reimbursements	0	(91)	0
	Operating Income Total	0	(91)	0
	Capital Expenditure			
142940	Transfer To Reserve	0	0	0
148540	Plant Reserve - Interest	0	0	0
	Capital Expenditure Total	0	0	0
	Capital Income			
144130	Transfer from ACC Leave Fund	0	0	0
174950	Transfer from Reserve	0	0	0
	Capital Income Total	0	0	0
	Public Works Overheads Total	617	(24,748)	0

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 14 - Other Property And Services				
	Plant Operation Costs			
	Operating Expenditure			
144420	Tool Maintenance	1,200	1,135	975
144720	Fuel & Oils	130,000	122,457	180,000
144820	Tyres & Sundries	29,800	0	0
144920	Parts & Repairs	54,100	51,780	110,000
145020	Expendable Tools	5,000	2,259	5,000
145120	Repairs Wages	91,646	63,174	75,233
145220	Insurance & Licences	34,813	28,387	27,429
145320	Other	0	0	1,200
145420	Less Allocation to W & S	(322,165)	(313,019)	(302,535)
145520	Consumables	2,000	1,614	4,000
145620	Allocation Of Housing Exp Via ABC	0	0	0
131740	Admin Allocation Resheet/reseal	46,852	38,918	43,605
166400	Asset Depreciation (SCH14)	165,000	150,830	66,000
168900	Depreciation Charged to Works & Services	(237,791)	(187,231)	(211,519)
	Operating Expenditure Total	455	(39,696)	(612)
	Operating Income			
144730	Sale of Scrap	0	0	0
144830	Diesel Fuel Rebate	(16,000)	(16,765)	(20,000)
144930	Reimbursements	0	(2,879)	(50)
	Operating Income Total	(16,000)	(19,644)	(20,050)
	Plant Operation Costs Total	(15,545)	(59,340)	(20,662)
	Materials In Store			
	Capital Expenditure			
145550	Stock Received Control Acc	0	0	0
145340	On Hand 1/7	0	0	0
145440	Stock on Hand Ending	0	0	0
145640	Materials Purchased	0	0	0
145740	- General Stock	0	0	0
145840	- Fuel & Oils POC	0	0	0
145940	Materials Allocated TP W & S	0	0	0
146040	- General Stock	0	0	0
146140	- Fuel & Oils POC	0	0	0
	Capital Expenditure Total	0	0	0
	Materials In Store Total	0	0	0
	Salaries And Wages			
	Operating Expenditure			
145720	Gross Total Salaries & Wages	1,315,268	1,240,110	1,666,743
145820	Overpayments	0	0	0
145920	Workers Compensation	0	23,274	0
146020	Advances	0	0	0
146120	RDO and Time In Lieu Accruals	0	(2,764)	0
168020	Less Salaries & Wages Alloc - S20	(1,315,268)	(1,252,022)	(1,666,743)
168120	Accrued Salaries & Wages Previous Year	0	0	0
	Operating Expenditure Total	0	8,598	0
	Operating Income			
146130	Reimbursements - Workers Compensation	0	(24,841)	(12,000)
146330	Reimbursements - Advances	0	0	0
	Operating Income Total	0	(24,841)	(12,000)
	Salaries And Wages Total	0	(16,243)	(12,000)

ACCOUNT	DESCRIPTION	2014/15 BUDGET \$	2013/14 ACTUAL \$	2013/14 BUDGET
Schedule 14 - Other Property And Services				
	Unclassified			
	Operating Expenditure			
146220	Expenses Other	0	0	0
146320	AG WA Lease/Fuel	0	0	0
146420	Arrino Cropping Expenses	0	0	0
146520	Interest on Council Loans	0	0	0
146620	Arrowsmith Catchment Group	0	0	0
146720	Greening WA	0	0	0
167410	Loss on Asset Disposal (S14)	0	0	0
	Operating Expenditure Total	0	0	0
	Operating Income			
139950	Sale of Assets	0	0	0
146430	Profit On Asset Disposal (S14)	0	0	0
146630	Reimbursement - Arrowsmith Catchment Group	0	0	0
146730	Reimbursements	0	0	0
146830	Charges Lease 6 Water Street	0	0	0
146930	Arrino Cropping	0	0	0
147250	Sale of Plant & Equipment	0	0	0
147350	Sale of Land	0	0	0
	Operating Income Total	0	0	0
	Capital Expenditure			
146540	Principal on Loans	0	0	0
146640	Purchase Motor Vehicle	0	0	0
146740	Purchase Furniture/Equipment	0	0	0
146750	Furniture/Equipment	0	0	0
146840	Purchase Plant & Equipment	0	0	0
147040	Reserve Transfer	0	0	0
	Capital Expenditure Total	0	0	0
	Unclassified Total	0	0	0
	Other Property And Services Total	(24,235)	(102,212)	(32,203)



Shire of Three Springs
2014 / 2015 Works Programme Budget

Roads/Works	Job No	Est No	Budget (Full Year)					Financial Information				Comments	
			Labour	Overheads	Plant Operating	Plant Depreciation	Materials	Contract	Full Year Budget	WMA Cont.	Shire Cont.		R2R Cont.
WORKS PROGRAMS													
Inerting Rd - Widen from 4M to 7M SIK 0.0 - 2.09	RG05		14,622	13,573	19,890	12,023	3,625	131,267	195,000	130,000	65,000		
T/S Morawa Rd - Reconstruct Pavement SIK 2.01-2.31	RG06		12,673	9,298	19,485	11,798	2,200	144,546	200,000	133,333	66,667		
T/S Morawa Rd - Reconstruct Pavement SIK 9.40-9.50	RG07		8,024	6,973	11,124	6,318	550	8,511	41,500	27,667	13,833		RESERVE
Preliminary works - Dudawa, Campbell, Morawa Rd SIK 17.64	RG03												
Preliminary works - T/S Eneabba, Nebru Rd SIK 3.95-4.95	RG04		35,319	29,844	50,499	30,139	6,375	357,324	509,500	339,667	169,833		
WORKS PROGRAMS - FUTURE WORKS													
Midlands Rd - Shoulders	M722		3,874	3,874	7,707	5,193	3,300	24,900	48,848				
Midlands Rd - Drainage Works			3,875	3,875	6,300	5,700			19,750				
			7,749	7,749	14,007	10,893	3,300	24,900	68,598	0	0		
ROADS TO RECOVER													
			0	0	0	0	0	0	0				
Nebru Rd - Construct & Seal 14/10mm SIK 0.00-4.150	RR05		23,430	19,230	21,265	12,930	10,103	308,743	395,701	0	0		0
			23,430	19,230	21,265	12,930	10,103	308,743	395,701	0	0		0
SHOPS PROGRAMS													
Tomkins Rd - Gravel Resheet SIK 18.68-20.68	C1093		12,238	11,188	18,226	10,985	2,750	8,250	63,637				
Skipper Rd - Gravel Resheet SIK	C1004		12,819	11,769	19,628	11,830	2,400	8,250	66,696				
Beekopers Rd - Gravel Resheet SIK	C1034		11,067	10,191	16,824	10,140	2,025	8,250	58,497				
T/S Eneabba Road - Shoulder Widening	C1105		13,092	12,217	21,030	12,675	1,860	8,250	69,124				
Wilton Well Rd - Gravel Resheet	C1079		11,982	11,282	18,226	10,985	2,360	8,250	63,085				
First North Rd - Gravel Resheet	C1010		10,606	9,556	14,729	8,366	2,440	6,930	52,627				
Town Drainage - Upgrade	C1068		7,122	7,122	7,141	4,397	9,318	2,040	37,140				
Culvert Replacement & Extension - Rural Roads		3382	11,623	11,623	10,025	6,035	15,000	2,040	56,346				
Footpath	1245		0	0	0	0	0	61,825	61,825				
			0	0	0	0	0	0	0				
			0	0	0	0	0	0	0				
			90,549	84,948	125,829	75,413	38,153	114,085	528,977		0		
Total Capital Works													
OPERATIONS & MAINTENANCE EXPENDITURE - ROADS													
Town Street Maintenance	M	3352	14,141	14,141	12,000	10,500	1,500	1,500	53,782				
General Road Maintenance	M	3352	17,742	17,742	36,025	23,025	5,025	2,040	101,599				
Road Maintenance Grading	M	3352	46,150	46,150	84,240	48,024	1,000	2,500	228,064				
Fire Control	5001	0692	1,800	1,800				0	3,600				
Refuse Site Maintenance	1001	1772	5,925	5,925	7,200	5,124	2,500	0	26,674				
Old Refuse Site Rehabilitation	1011	1772						0	0				
Parks & Gardens Maintenance			0	0					0				
Tree Pruning Town (Contract)	1322	3372						13,750	13,750				
Weed Spraying - Rural Roads (Contract)	1301							10,560	10,560				
Signage (Works crew labour only)	1240		912	912	0	0	0	0	1,824				
Depot Maintenance	1230		25,000	25,000	400	400	6,500	4,936	62,236				
Total Operations and Maintenance - Roads			111,670	111,670	139,865	87,073	16,525	35,286	502,089	0	0		2,004,865
PLANT & MAINTENANCE													
			Labour	Overhead	Service (Inc. Job & Equip)	Job & Equip	Parts General	Tyres	Calam. Equip	Expendable Equip	Plant & Equip	Plant & Equip	
Plant & Equipment			45,808	36,646	18,850	15,450	22,750	29,800	6,000	5,000	1,000	181,304	181,304
TOTAL									2,186,169			181,304	2,186,169



Shire of Three Springs Schedule of Fees and Charges



	2014/2015 Total Cost	Cost	GST	2013/2014 Total Cost	2012/2013 Total Cost
ADMINISTRATION					
COUNCILLOR MEETING FEE					
Ordinary Meeting:					
President	\$ 264.00	\$ 264.00		\$ 240.00	\$ 240.00
Councillors	\$ 132.00	\$ 132.00		\$ 120.00	\$ 120.00
Committee Meetings:					
President	\$ 66.00	\$ 66.00		\$ 60.00	\$ 60.00
Councillors	\$ 33.00	\$ 33.00		\$ 30.00	\$ 30.00
Other Payments					
Presidents Allowance	\$ 7,500.00	\$ 7,500.00		\$ 5,000.00	\$ 5,000.00
Deputy Presidents Allowance	\$ 1,375.00	\$ 1,375.00		\$ 1,250.00	\$ 1,250.00
PHOTOCOPYING					
A4 1 - 20 copies simultaneously (per copy)	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.40	\$ 0.40
A4 21 copies or more simultaneously (per copy)	\$ 0.25	\$ 0.23	\$ 0.02	\$ 0.20	\$ 0.20
A3 (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60
Own paper supplied (per copy)	\$ 0.15	\$ 0.14	\$ 0.01	\$ 0.10	\$ 0.10
Coloured Printing (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60
Binding (per document)	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00
LAMINATING					
A4 (per page)	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50	\$ 1.50
A3 (per page)	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00
INTERNET ACCESS POINT COMPUTERS					
General usage and internet access (per 1/2 hour)	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00
Printing (per page)	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.40
FACSIMILE					
Per page	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
Service charge	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
COUNCIL MINUTES					
	N/C			N/C	N/C
ELECTORAL ROLLS					
	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00	\$ 11.00
YAKABOUT					
Sale Price					
Per Issue	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 0.50
Advertising Charges - Local					
Prepared					
Full Page (Black and White)	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00
Full Page (Colour)	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00
Half Page (Black and white)	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00
Half Page (Colour)	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00	\$ 60.00
Quarter Page (Black and White)	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50
Quarter Page (Colour)	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00
Attachment (copies provided)	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50
Not Prepared					
Full Page (Black and White)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Full Page (Colour)	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00
Half Page (Black and white)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00
Half Page (Colour)	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00
Quarter Page (Black and White)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00
Quarter Page (Colour)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Advertising Charges - Non - Local					
Prepared					
Full Page (Black and White)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Full Page (Colour)	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00
Half Page (Black and white)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00
Half Page (Colour)	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00
Quarter Page (Black and White)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00
Quarter Page (Colour)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Attachment (copies provided)	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50
Not Prepared					
Full Page (Black and White)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00
Full Page (Colour)	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00
Half Page (Black and white)	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00	\$ 25.00
Half Page (Colour)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Quarter Page (Black and White)	\$ 12.50	\$ 11.36	\$ 1.14	\$ 12.50	\$ 12.50
Quarter Page (Colour)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00

GENERAL PURPOSE FUNDING				
RATES ENQUIRIES				
Change of ownership advices	\$ 55.00	\$ 55.00	\$ 40.00	\$ 40.00
Instalment - administration fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
LAW, ORDER AND PUBLIC SAFETY				
DOG REGISTRATION FEES (set by Dog Act)				
Sterilised Dog				
One Year				
Normal Fee	\$ 20.00	\$ 20.00	\$ 10.00	\$ 10.00
Pensioner Concession	\$ 10.00	\$ 10.00	\$ 5.00	\$ 5.00
Working Dogs	\$ 5.00	\$ 5.00	\$ 2.50	\$ 2.50
Three Years				
Normal Fee	\$ 42.50	\$ 42.50	\$ 18.00	\$ 18.00
Pensioner Concession	\$ 21.25	\$ 21.25	\$ 9.00	\$ 9.00
Working Dogs	\$ 10.63	\$ 10.63	\$ 4.50	\$ 4.50
Unsterilised Dog				
One Year				
Normal Fee	\$ 50.00	\$ 50.00	\$ 30.00	\$ 30.00
Pensioner Concession	\$ 25.00	\$ 25.00	\$ 15.00	\$ 15.00
Working Dogs	\$ 12.50	\$ 12.50	\$ 7.50	\$ 7.50
Three Years				
Normal Fee	\$ 120.00	\$ 120.00	\$ 75.00	\$ 75.00
Pensioner Concession	\$ 60.00	\$ 60.00	\$ 37.50	\$ 37.50
Working Dogs	\$ 30.00	\$ 30.00	\$ 18.75	\$ 18.75
DOG IMPOUNDING FEES				
1st Day	\$ 100.00	\$ 100.00	\$ 75.00	\$ 40.00
Additional days	\$ 20.00	\$ 20.00	\$ 20.00	\$ 15.00
Kennel Registration	\$ 200.00	\$ 200.00	\$ 250.00	\$ 50.00
SCHEDULE OF DOG INFRINGEMENT FEES				
Charged in accordance with the Dog Act 1976				
CAT REGISTRATION FEES (set by Cat Act)				
Sterilised Cat				
One Year				
Normal Fee	\$ 20.00	\$ 20.00		
Three Years				
Normal Fee	\$ 42.50	\$ 42.50		
Cat Traps - refundable bond, no daily hire fee	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
HEALTH				
SEPTIC TANK FEES				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	
HEALTH (PET MEAT) AMENDMENT REGULATIONS 2007				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	
HEALTH (OFFENSIVE TRADES FEES) REGULATIONS 1976				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	
HEALTH (PUBLIC BUILDING) AMENDMENT REGULATIONS 2007				
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	
HEALTH (TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) AMENDMENT REGULATIONS 2007 (Schedule 1)				
Application for the approval of an apparatus by relevant local governments	as per Regs		\$ 113.00	
Application for the approval of an apparatus by the Executive Director-				
a) with a local government report	as per Regs		\$ 35.00	
b) without a local government report	as per Regs		\$ 113.00	
Issuing of a 'Permit to Use an Apparatus'	as per Regs		\$ 113.00	
FOOD PREMISES				
Registration - All premises including mobile and itinerant				
Annual renewal fee				
- High Risk Premises	as per Regs		\$ 200.00	
- Medium Risk Premises	as per Regs		\$ 100.00	
- Low Risk Premises	as per Regs		\$ 50.00	

HOUSING

RENTALS (per week)

Staff Housing	\$ 80.00	\$ 80.00	\$ 75.00	\$ 70.00
Non - Staff Housing/ or as negotiated (3 Bedroom)	\$ 160.00	\$ 160.00	\$ 155.00	\$ 150.00
Non - Staff Housing/ or as negotiated (4 Bedroom/ 2 Bathroom)	\$ 255.00	\$ 255.00	\$ 255.00	\$ 250.00
Kadathinni Units (2 Tenants)	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00
Kadathinni Units (1 Tenant)	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
54 & 60 Glyde Street	\$ 160.00	\$ 160.00	\$ 150.00	\$ 135.00
223 Mayrhofer Street (NMHS)	\$ 160.00	\$ 160.00		

If Residential Rent - GST exempt

COMMUNITY AMENITIES

REFUSE CHARGES

240 Litre Bin Collection	\$ 200.00	\$ 200.00	\$ 190.00	\$ 185.00
Additional 240 Litre Bin Collection	\$ 200.00	\$ 200.00	\$ 209.00	\$ 203.50
1500 Litre Bin Collection	\$ 1,065.00	\$ 1,065.00	\$ 1,055.00	\$ 1,050.00
Additional 1500 Litre Bin Collection	\$ 1,065.00	\$ 1,065.00	\$ 1,160.50	\$ 1,155.00
3000 Litre Bin Collection	\$ 1,915.00	\$ 1,915.00	\$ 1,905.00	\$ 1,900.00
Additional 3000 Litre Bin Collection	\$ 1,915.00	\$ 1,915.00	\$ 2,095.50	\$ 2,090.00
Asbestos Waste (per cubic metre)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 60.00
Demolition rubble / refuse (per cubic metre)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 60.00

PLANNING APPROVAL FEES (MINIMUM)

Refer to Regulations for statutory fees

as per regs

as per regs

as per regs

THREE SPRINGS CEMETERY

## Burial Fee	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
## Reservation Fee	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Permission to erect headstone etc	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Undertakers license fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Permission to inter ashes in grave	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00
Reservation Fee for Niche Wall	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00

PLANNING FEES

Development Applications:

Home Occupation

(a) Initial Fee

(b) Renewal Fee

Advertising Signs

All Other Development - Where the Estimated Cost of Development is:

(a) Not More than \$50,000.00

(b) \$50,000.00 - \$500,000.00 (0.32% of Estimated Development Cost)

(c) \$500,000.00 - \$2.5m (\$1,600.00 + 0.257% for every \$1 in excess of \$500,000)

(d) \$2.5m and above

as per regs

\$ - \$ 209.00

as per regs

\$ - \$ 69.00

as per regs

\$ - \$ 100.00

as per regs

\$ - \$ 139.00

as per regs

as per regs

as per regs

as per regs

RECREATION & CULTURE

THREE SPRINGS COMMUNITY HALL/PAVILION

COMMERCIAL

Whole Facility/Main Hall

Touring Artists, Performing Artists, Films etc.

Commercial Displays, Luncheons, Presentations, Seminars

Red Roony/Pavilion

Touring Artists, Performing Artists, Films etc.

Commercial Displays, Luncheons, Presentations, Seminars

SPORTING/ COMMUNITY GROUPS

Whole Facility/Main Hall

Cabarets, Balls, Champagne Breakfasts, Weddings, 21st

Luncheons, Presentations, Seminars, School Concerts

Badminton, Dance Classes, Yoga, Meetings (Per hour)

Rehearsals, Preparations, Indoor Bowls

\$ 350.00	\$ 318.18	\$ 31.82	\$ 350.00	\$ 350.00
\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00	\$ 250.00
\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00
\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00
\$ 190.00	\$ 172.73	\$ 17.27	\$ 190.00	\$ 190.00
\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00
\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00
\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00

Cleaning of/ Damage to Facilities

All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage.

Hourly Rate

\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00	\$ 50.00
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EQUIPMENT HIRE

PA System

Bond for use of PA System

Trestles

Chairs

\$ 20.00	\$ 18.18	\$ 1.82		
\$ 50.00	\$ 45.45	\$ 4.55		
\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00
\$ 1.00	\$ 0.91	\$ 0.09	\$ 0.50	\$ 0.50

HIRE BOND FEES

Venues where liquor is provided - Commercial

Venues where liquor is provided-Local Organisations

\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00

SWIMMING POOL					
Daily Entrance Fees					
Adults	\$ 3.50	\$ 3.18	\$ 0.32	\$ 3.50	\$ 3.50
Children/Students and Aged Pensioners	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00
Children 4 years and under/ Spectators	Free			Free	Free
Monthly Tickets					
Family	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00
Double	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Single	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00
Children/Student and Aged Pensioners	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00
Season Tickets					
Family	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00
Double	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00
Single	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00
Children/Students and Aged Pensioners	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00
Pool Party Hire	\$ 20.00	\$ 18.18	\$ 1.82		
SPORTING CLUB LEASES					
Football Club (per annum)	\$ 2,200.00	\$ 2,000.00	\$ 200.00	\$ 2,100.00	\$ 2,000.00
Netball Club (per annum)	\$ 260.00	\$ 236.36	\$ 23.64	\$ 255.00	\$ 250.00
Hockey Club (per annum)	\$ 560.00	\$ 509.09	\$ 50.91	\$ 550.00	\$ 500.00
Crickets Club (per annum)	\$ 560.00	\$ 509.09	\$ 50.91	\$ 550.00	\$ 500.00
TRANSPORT					
TALC AND COCKY COUNTRY PLATES					
Fees set by the Department of Planning and Infrastructure					
ECONOMIC SERVICES					
BUILDING LICENSE FEES					
Set by Other Legislation: Building Regulation 2012					
Class 1 & 10 Buildings					
Uncertified Building Licence - 0.32% of Project Value (min \$92)	as per regs		\$ -	\$ -	
Certified Building Licence - 0.19% of Project Value (min \$92)					
BCITF Levy - Estimated Value x 0.2% (Over \$20,000)	as per regs		\$ -	\$ -	
Class 2 - 9 Buildings					
Building Licence - 0.09% of Project Value (min \$92)	as per regs		\$ -	\$ -	
BCITF Levy - Estimated Value x 0.2% (Over \$20,000)	0.2% of work value		\$ -	\$ -	
Application for a demolition permit					
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$ 92.00	\$ 92.00	\$ 90.00		
(b) for demolition work in respect of a Class 2 to Class 9 building (per Storey)	\$ 92.00	\$ 92.00	\$ 90.00		
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$ 92.00	\$ 92.00	\$ 90.00		
Application for an occupancy permit for a completed building (s. 46)	\$ 92.00	\$ 92.00	\$ 90.00		
Application for a temporary occupancy permit for an incomplete building (s. 47)	\$ 92.00	\$ 92.00	\$ 90.00		
Application for modification of an occupancy permit for additional use of a building on a temporary basis	\$ 92.00	\$ 92.00	\$ 90.00		
Application for a replacement occupancy permit for permanent change of the building's use, class or use	\$ 92.00	\$ 92.00	\$ 90.00		
	\$10 for each strata unit covered by the application, but not less than \$102.00	\$10 for each strata unit covered by the application, but not less than \$102.00	\$10 for each strata unit covered by the application, but not less than \$102.00		
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	0.18% of the estimated value of the unauthorised work, but not less than \$92	0.18% of the estimated value of the unauthorised work, but not less than \$92	0.18% of the estimated value of the unauthorised work, but not less than \$90		
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.38% of the estimated value of the unauthorised work	0.38% of the estimated value of the unauthorised work	0.38% of the estimated value of the unauthorised work, but not less than \$90		
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))					
Application to replace an occupancy permit for an existing building (s52(1))	\$ 92.00	\$ 92.00	\$ 90.00		
Application for a building approval certificate for an existing building where unauthorised work has been done (s. 52(2))	\$ 92.00	\$ 92.00	\$ 90.00		
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 52(3))	\$ 92.00	\$ 92.00	\$ 90.00		

BUILDING REGISTRATION BOARD

Builders Registration Board Levy (Under \$45,000)	\$ 40.50	\$ 40.50	\$ -	\$ 40.50	\$ 40.50
Builders Registration Board Levy (Over \$45,000) - 0.09% of the value of the work	0.09% of work value	\$ -	\$ -	as per regs	
Application for Demolition License (Under \$45,000)	\$ 40.50	\$ 40.50	\$ -	\$ 40.50	
Application for Demolition License (Over \$45,000)	as per regs	\$ -	\$ -	as per regs	
Occupancy Permit or Building Approval Certificate for Unauthorised Work under s. 51 of the Building Act 2011					
a) value of work \$45,000 or less	\$ 81.00	\$ 91.00		\$ 91.00	
b) Value of work over \$45,000	0.18%	0.18%		0.18%	
BUILDING INSPECTION/PLANNING FEE (EHO/BS - per hr)	\$ 88.50	\$ 80.45	\$ 8.05	\$ 88.50	\$ 85.00
STANDPIPE WATER (per kil)	\$ 3.50	\$ 3.18	\$ 0.32	\$ 3.50	\$ 3.50

OTHER PROPERTY AND SERVICES

PLANT HIRE

Minimum charge of 1 hour per plant hired

	Per Hour			Per Hour	Per Hour
Rate includes operator					
Grader - Contractor	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 140.00
Grader - Ratepayer	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00	\$ 120.00
Tractor/ Roller - Contractor	\$ 115.00	\$ 104.55	\$ 10.45	\$ 115.00	\$ 105.00
Tractor/ Roller - Ratepayer	\$ 95.00	\$ 86.36	\$ 8.64	\$ 95.00	\$ 85.00
Backhoe - Contractor	\$ 140.00	\$ 127.27	\$ 12.73	\$ 130.00	\$ 120.00
Backhoe - Ratepayer	\$ 120.00	\$ 109.09	\$ 10.91	\$ 110.00	\$ 100.00
Loader - Contractor	\$ 150.00	\$ 136.36	\$ 13.64	\$ 140.00	\$ 130.00
Loader - Ratepayer	\$ 130.00	\$ 118.18	\$ 11.82	\$ 125.00	\$ 115.00
Prime Mover plus Side Tipper - Contractor	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00	\$ 150.00
Prime Mover plus Side Tipper - Ratepayer	\$ 135.00	\$ 122.73	\$ 12.27	\$ 135.00	\$ 130.00
Prime Mover plus Low Loader - Rate per Km	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00
Tip Truck - Contractor (large truck)	\$ 145.00	\$ 131.82	\$ 13.18	\$ 145.00	\$ 140.00
Tip Truck - Ratepayer (large truck)	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00	\$ 120.00
Truck & Trailer - Contractor	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00	\$ 165.00
Truck & Trailer - Ratepayer	\$ 135.00	\$ 122.73	\$ 12.27	\$ 135.00	\$ 140.00
Tractor - Contractor	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 80.00
Tractor - Ratepayer	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00	\$ 65.00
Rubbered Tyred Roller - Contractor	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 115.00
Rubbered Tyred Roller - Ratepayer	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 95.00
Vibratory Roller - Contractor	\$ 140.00	\$ 127.27	\$ 12.73	\$ 130.00	\$ 120.00
Vibratory Roller - Ratepayer	\$ 120.00	\$ 109.09	\$ 10.91	\$ 110.00	\$ 100.00
Small Truck - Contractor	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00
Small Truck - Ratepayer	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00	\$ 80.00
Skid Steer - Contractor	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00	\$ 100.00
Skid Steer - Ratepayer	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00	\$ 80.00
Bus Hire - Commercial (charge per kilometre), BOND \$200	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
Bus Hire - Community (charge per kilometre), BOND \$100	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50
SUPERVISOR (per hour)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 70.00	
Penalty rates will apply if overtime is involved					
LABOURER (per hour)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 50.00	\$ 50.00
Penalty rates will apply if overtime is involved					
SAND/GRAVEL/BLUE METAL	Flat rate of:			Flat rate of:	Flat rate of:
Small Truck (approx. 3 to 4 metres) - per load	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Large Truck (approx. 10m3) per load	\$ 170.00	\$ 154.55	\$ 15.45	\$ 170.00	\$ 155.00
Sale of:					
SAND/GRAVEL/BLUE METAL BY 6x4 TRAILER LOAD	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 25.00
SMALL ITEMS					
Minimum charge of 1 day per items hired					
Verticutler - per day	\$ 45.00	\$ 40.91	\$ 4.09	\$ 40.00	\$ 35.00
Plate Compactor - per day	\$ 55.00	\$ 50.00	\$ 5.00	\$ 50.00	\$ 40.00
Cement Mixer - per day	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 40.00
Other minor plant at the discretion of CEO or WS					